

HARYANA VIDHAN SABHA

**COMMITTEE ON LOCAL BODIES AND
PANCHAYATI RAJ INSTITUTIONS**

(2013–2014)

(FOURTH REPORT)

REPORT

ON

**THE AUDIT AND INSPECTION NOTE ON
THE ACCOUNTS OF PANCHAYAT SAMITI,
MEHAM (DISTT ROHTAK) FOR THE
PERIOD FROM APRIL, 2010
TO MARCH, 2012, AUDITED
BY THE DIRECTOR,
LOCAL AUDIT,
HARYANA**



(Presented to the House on 4th March 2014)

**HARYANA VIDHAN SABHA SECRETARIAT
CHANDIGARH
2014**

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COMPOSITION OF THE PUBLIC ACCOUNTS COMMITTEE (2013-2014)

CHAIRPERSON

- 1 Shri Anand Kaushik MLA

MEMBERS

- 2 Shri Anand Singh Dangri MLA
- 3 Shri Ashok Kumar Arora MLA
- 4 Shri Krishan Lal Panwar MLA
- 5 Shri Krishan Pal Gurjar MLA
- 6 Shri Jagbir Singh Malik MLA
- * 7 Shri Aftab Ahmed MLA
- 8 Shri Jai Tirath MLA
- 9 Shri Parminder Singh Dhull MLA

SPECIAL INVITEE

- Dr Bishan Lal Saini MLA

SECRETARIAT

- 1 Shri Sumit Kumar Secretary
- 2 Shri Kuldip Singh Additional Secretary
- 3 Shri Inderjit Singh Grewal Superintendent

* *Shri Aftab Ahmed MLA resigned from the Membership of the Committee w e f 29 10 2013 on being appointed as Minister of Haryana*

INTRODUCTION

1 I Anand Kaushik the Chairperson of the Committee on Local Bodies and Panchayat Raj Institutions having been authorized by the Committee in this behalf present this Fourth Report on the Audit and Inspection Note on the accounts of Panchayat Samiti Meham (Distt Rohtak) for the period from April 2010 to March 2012 audited by the Director Local Audit Haryana

2 The Committee examined/ scrutinized the Audit and Inspection Note on the accounts of Panchayat Samiti Meham (Distt Rohtak) for the period from April 2010 to March 2012 audited by the Director Local Audit Haryana as per details given in the Report and its annotated reply submitted by the concerned Panchayat Samiti. The Committee has gone into the details of the matter and has tried its level best to make its observations/ recommendations strictly as per the information/ record produced before the Committee by the concerned quarters and as per law

3 The Committee considered and approved this Report in its meeting held on 21st February 2014

4 A brief record of the proceedings of the meetings of the Committee has been kept in Haryana Vidhan Sabha Secretariat

5 The Committee place on record their appreciation of the assistance and co-operation rendered by the Director Local Audit Haryana and his officers in giving information/ record to the Committee

6 The Committee is also thankful to the Secretary Additional Secretary and officers/ officials of the Haryana Vidhan Sabha for their whole hearted co operation and assistance given by them to the Committee

Chandigarh
The 21st February 2014

ANAND KAUSHIK
CHAIRPERSON

REPORT

GENERAL

The Chairperson/ Members were nominated by the Hon ble Speaker on 2nd May 2013 to serve on the Committee on Local Bodies & Panchayati Raj Institutions for the year 2013 14 under Rule 272 (i) of the Rules of Procedure and Conduct of Business in the Haryana Legislative Assembly vide Notification No LB/PRIC 1/2013/23 dated Chandigarh the 2nd May 2013

The Committee held 42 meetings in all at Chandigarh and other places upto 21st February 2014

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**REPORT
ON
THE AUDIT AND INSPECTION NOTE ON THE ACCOUNTS OF
PANCHAYAT SAMITI MEHAM (DISTT ROHTAK) FOR
THE PERIOD FROM APRIL 2010 to MARCH, 2012
AUDITED BY THE DIRECTOR
LOCAL AUDIT HARYANA
(PART I LAST AUDIT NOTE)**

The Committee scrutinized the Audit and Inspection Note on the accounts of Panchayat Samiti Meham (Distt Rohtak) for the period from April 2010 to March 2012 audited by the Director Local Audit Haryana as under

After going through the written reply of the Audit and Inspection note on the accounts of Panchayat Samiti Meham (Distt Rohtak) for the period from April 2010 to March 2012 the Committee observed that the reply was not signed by the competent authority and the Audit Officer under their seals and even the annotated reply of the Audit Report was not satisfactory

The Committee therefore desired the department to be careful in future and to send the annotated reply of some paras having the signatures of the competent authority and the Audit Officer under their seals on every page

The Committee also desired to follow up the instructions of the Committee on Local Bodies & Panchayati Raj Institutions of Haryana Vidhan Sabha issued in this regard earlier in toto

However the Committee decided to scrutinize the annotated reply of the Audit and Inspection Note on the accounts of Panchayat Samiti Meham (Distt Rohtak) for the period from April 2010 to March 2012

[1] 1 LAST AUDIT NOTE

Action taken on the last audit note was not satisfactory Even its annotated reply showing the action taken on the outstanding audit objections was not sent to this office for disposal However the position of outstanding audit objections till the conclusion of current audit was as follows

<u>Sr No</u>	<u>Nature of objection</u>	<u>Period of audit note</u>	<u>Para No</u>	<u>Remarks</u>
(a)	Embezzlement/Temporary Misappropriation			
(b)	Short Recoveries/Non Recoveries and loss of Revenue			
(c)	Excess/Irregular payments			
(d)	Irregularities in works			
(e)	Sanction wanting			
(f)	Non Maintenance/Non Completion and deductive Maintenance of record			
(g)	Miscellaneous and			
(h)	Objection statements			

Note Detail of the said cases from (a) to (h) has been mentioned in the Audit and Inspection Note on the accounts of Panchayat Samiti Meham (Distt Rohtak) for the period from April 2010 to March 2012

The Department in its written reply stated as under

No reply has been given by the department in this regard

OBSERVATIONS/RECOMMENDATIONS OF THE COMMITTEE

The annotated reply of the Audit and inspection note on the accounts of Panchayat Samiti Meham (Distt Rohtak) for the period from April 2010 to March 2012 audited by the Director Local Audit Haryana was placed before the Committee for its scrutiny

The Committee observed that the annotated replies of the last various Audit and Inspection Notes on the Accounts of Panchayat Samiti Meham (Distt Rohtak) were not prepared and sent to the office of the Director Local Audit Haryana. Even the action taken on the last Audit Notes for the period from April 1967 to March 2010 as well as Objection Statements for the period from April 1967 to March 1993 were not put up to the office of the Local Audit Department Haryana for settlement as per its requirement which is a serious lapse on the part of Panchayat Samiti and is highly objectionable.

The Committee took it seriously and desired that immediate action should be taken by the authorities of Panchayat Samiti Meham for the early settlement of the outstanding audit objections as contained in the last various Reports of the Director Local Audit Haryana within the prescribed period in future.

The Committee was surprised to know that various objections/paragraphs relating to –

- (a) Cases of Embezzlement/Temporary Misappropriation from the period from 4/81 to 3/2001
- (b) Cases of Short recoveries/Non recoveries and loss of revenue from the period from 4/74 to 3/2001
- (c) Cases of Excess/irregular payments from the period from 4/67 to 3/2010
- (d) Cases of irregularities in works from the period from 4/68 to 3/2010
- (e) Cases of Sanction wanting from the period from 10/73 to 3/87
- (f) Cases of Non Maintenance/ Non Completion and deductive Maintenance of record for the period from 4/68 to 3/2010
- (g) Miscellaneous cases for the period from 10/71 to 3/2010

were either not put up/showed to the Director Local Audit Haryana for removing/solving objections nor were attested by the authorised officer/ were not finalized as required by the Director Local Audit Haryana

- (h) The Committee was also surprised to know that the various items of Objection Statements for the period of audit from 10/62 to 3/93 were still outstanding and even most of these were not put up to the Concerned Circle Senior Auditor of Local Audit Department for its settlement

The Committee took it seriously and desired that immediate action should be taken by the department for an early settlement of the outstanding audit objections as contained in the last various Reports of the Director Local Audit Haryana within the prescribed period

After going through the audit objections made in the last various Audit Reports of Local Audit Department the Committee observed that

Heavy retention of amount as cash in hand or direct appropriation of income against expenditure out of Samiti fund was still not justified

Over writing and cutting in the amounts in the receipts were neither got attested nor the reasons for over writing were explained

The payments made in excess in the various cases were not recovered yet

Irregular expenditure incurred in the different cases were not recovered/got regularised

Irregular purchases/payments in various cases were not yet got regularised/recovered

Appointment of part time employees out of Samiti fund was not justified

Excess payment of T A /D A was yet not recovered

The Samiti balance was in minus on 31 3 92 and 31 3 93 was not yet justified

Sanction of Competent Authorities for incurring expenditure for different purposes was not obtained

The relevent record in various audit objections was not shown to the audit party

The amount spent in excess of approved budget provision were not regularised as yet

Various Utilization Certificates were not obtained from the concerned quarters

The Committee desired that constant all out efforts may be made to settle the abovesaid issues by taking necessary action expeditiously and the latest position after making all these efforts be intimated to the Committee as well as the concerned Circle Senior Auditor of Local Audit Department accordingly

After going through the audit objections made in the last various Audit Reports of the Local Audit Department the Committee observed that

The irregularities in works done by the Panchayat Samiti were yet not justified

Relevant record of works was not yet put up to the Local Audit Department

Excess payment made to the contractors were yet not recovered/justified

Administrative approval Technical Sanction Estimate works Register and Muster Roll were not put up

Contractor Ledger and works Register were yet not maintained

Provision of Haryana Panchayat Raj Finance Budget Accounts Audit Taxation and works rules 1996 were not observed while executing the various development works

Budget for the various years was yet not approved

The revised approval in cases of excess expenditure under various Heads was still not obtained

After going through the Audit Objections made in the last various Audit Reports of the Local Audit Department the Committee also observed about the Non maintenance/ Non completion and deductive maintenance of record as under

Stock Register/Postage stamp Register/M B /Lease Register/ K Register were not put up

Classified abstract and annual & monthly accounts were not put up

Actual payees receipts were not put up

The utilization of grant in aid outstanding against Panchayat was not shown

Stock Register of Receipts Books and Cheque Books were not put up

The record was not maintained and shown to the audit party

Resolution Book of Panchayat Samiti was not put up

Demand and Collection Register of share of Panchayats was not yet maintained

Work register and Security register were not put up

Treasury Pass Book was not got completed

Rent House Income register was not put up to the audit

Cash in hand was retained more than the prescribed limit

Receipt Book No 1001 to 1100 and office counterfoil of 800 to 875 and 12/2001 and Cheque No 1918 to 1960 were not traced out/shown to the audit

The balances of consumable and non consumable articles were not carried forward and physical verification was not done as yet

The Committee was surprised to know that the various items of objection statement remained unsettled and not put up to the Local Audit Department of Haryana and were still outstanding from 10/62 to 3/93 which may be settled at an early date

The Committee took it seriously and recommends that immediate action should be taken by the department as well as the authorities of Panchayat Samiti Meham (Distt Rohtak) for an early settlement of the outstanding audit objections as contained in the last various Reports of the Director Local Audit Haryana by furnishing the latest correct annotated replies to the audit paras pending from April 1967 till date to the Local Audit Department within the prescribed period The department should also apprise the Committee about the action taken on such Reports accordingly

OBSERVATION/RECOMMENDATION OF THE COMMITTEE

The annotated reply of the Audit and Inspection note on the accounts of Panchayat Samiti Meham (Distt Rohtak) for the period from April 2010 to March 2012 audited by the Director local Audit Haryana was placed before the Committee for its scrutiny

The Committee observed that the outstanding audit objections are pending for a long time and the concerned department is not paying any attention in this regard

The Committee took it seriously and recommends that immediate action should be taken by the department as well as the authorities of Panchayat Samiti Meham (Distt Rohtak) for an early settlement of the outstanding audit objections as contained in the last various Reports of the Director Local Audit Haryana by furnishing the latest correct annotated replies to the audit paras pending from April 1967 till date to the Local Audit Department within the prescribed period. The department should also apprise the Committee about the action taken on such Reports accordingly

**REORT
ON
THE AUDIT AND INSPECTION NOTE ON THE ACCOUNTS OF
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LOCAL AUDIT HARYANA
(PART II PRESENT AUDIT)**

[2] Para No 2 A Record not put

The record of the following description work either not maintained or not put up to audit which may be completed upto date Now at compliance shown at the time of next audit

- 1 Approved budget estimates for the year 2010 11 and 2011 12
- 2 Deposit challan in respect of the income of receiving during the period 2010 11 and 2011 12
- 3 Monthly and annual accounts for the period 2010 11 and 2011 12
- 4 Cashier Chest Book for the period 03/2000 to 03/2002
- 5 Stock Register of spare parts of jeep and unserviceable articles and used articles to various Panchayats
- 6 Suit Register was not maintained
- 7 Samiti property Register was not maintained
- 8 Stock Register of receipt book muster roll and measurement books not maintained
- 9 Security register was not maintained
- 10 Register of investment was not maintained
- 11 Cheque register was not maintained
- 12 Contractor ledger was not maintained
- 13 Revenue record of cultivable land was not put up
- 14 Compensation record of maternal freight was not maintained
- 15 Tree register was not maintained
- 16 Rent register was not maintained
- 17 Telephone private call register was not maintained
- 18 K register showing various type of grants giving to panchayats was not maintained
- 19 Work Register was not maintained
- 20 Service book of Usha Devi Craft Teacher not put up
- 21 Lease Register of land was not put up

The department in its written reply stated as under

- 1 The Samiti budget was got passed in the meeting dated 22 09 10 of Z P and for the year 2011 12 in the meeting dated 27 06 12
- 2 The income of the P S is deposited in the PLA of P S from time to time
- 3 The monthly and annual accounts are prepared regularly
- 4 The cashier chest book will be shown at next audit
- 5 The jeep repair register and stock register is maintained by P S and entry is being made in the concerned register regularly
- 6 Civil suit register is being maintained regularly
- 7 The property register of P S is being maintained regularly
- 8 The stock register of receipt book is being maintained regularly
- 9 The security register is maintained by the P S
- 10 The investment register is being maintained but it is relevant to mention that since there is no investment so there is no entry in the register
- 11 Cheque/draft register maintained
- 12 No contract is done by the Samiti
- 13 Revenue record is being maintained
- 14 Compensation register is being maintained and will be shown to audit
- 15 Tree register is being maintained and will be shown to audit
- 16 Rent register is being maintained
- 17 Telephone register is being maintained
- 18 K Register is being maintained
- 19 Work register is being maintained and will be shown to audit
- 20 Smt Usha Devi C T has been transferred more than 8 years ago Hence S B is not available in Samiti office
- 21 Lease register is being maintained

After going thorough the written reply the Committee observed that the reply given is an interim reply and also is unsatisfactory as in it the department has not given any information about the record which was not available/ put up at the time of audit. The non production of record for audit was highly objectionable

The Committee desired that the concerned record may be traced out maintained/ completed now and should be submitted to the concerned Circle Senior Auditor of Local Audit Department at the time of next audit for verification

[3] Para No 3 Financial Position

Financial position of Samiti fund is exhibited below in comparative form

Period	2010 11	2011 12
Opening balance	2704530 59	2897910 59
Income	285715 00	224810 00
Total	2418815 59	2673100 59
Expenditure	479095 00	346893 00
Closing balance	2897910 59	3019939 59

The Panchayat Samiti did not maintained the minimum balance at the close of the financial year equal to 10% of income of Panchayat Samiti fund which is against the section 101 of Haryana Panchayati Raj Act 1994 Samiti income should be raised to estimate the minus balance

Increase income in 2010 11 and decrease income in 2011 12 was due to more recovery of outstanding Samiti dues and less execution of development works respectively

The department in its written reply stated as under

Efforts are being made to increase the income of Panchayat Samiti and to recover the outstanding dues against Gram Panchayats and more receipt of wine share etc

After going through the written reply of the department the Committee observed that increase in income during the year 2010 11 was due to more recovery of outstanding Samiti dues and decrease in income during the year 2011 12 was due to less execution of development works

The Committee further observed that the Panchayat Samiti did not maintain the minimum balance at the close of the financial year equal to 10% of income of Panchayat Samiti Fund which is against the section 101 of Haryana Panchayati Raj Act 1994 and about which the concerned Panchayat Samiti has not submitted its reply

The Committee desired the department to adopt such remedial measures by which the Samiti income should be raised to estimate the minus balance

The Committee also desired the department to make constant suitable efforts to increase the income of Panchayat Samiti and to recover the outstanding dues against Gram Panchayats and more receipt of wine share etc

[4] Para No 7 Arrear

As per miscellaneous demand and collection register Arrears of samiti dues amounting to Rs Detailed in Appendix B to this audit note were outstanding as on 31 03 2012 against various Panchayats Steps may be taken up by the Executive Officer Panchayat Samiti to liquidate the arrears at an early date

The department in its written reply stated as under

The efforts are being made to recover the outstanding dues from the concerned Gram Panchayats and compliance will be shown during next audit

The Committee desired the department to make sincere and vigorous efforts to recover the outstanding dues from the concerned Gram Panchayats and progress of recovery be intimated to the Committee as well as the concerned Circle Senior Auditor of Local Audit Department accordingly

[5] Para No 9 Opening of Additional Bank Accounts

In accounts No 484 of additional to PLA account in Treasury Meham was opened in the name of Executive Officer Panchyat Samiti in Central Co operative Bank Meham w e f 06 06 2003 but as per section 99 of Panchayati Raj Act 1994 no additional account can be opened by the Samiti without prior approval of Govt The omission may be explained and the accounts in the Central Co operative Bank Meham was closed forthwith and compliance shown at the next audit

The department in its written reply stated as under

Efforts are being made to close the SB account and compliance be shown to next audit

After going through the written reply of the department the Committee was surprised to know that an account No 484 of additional to PLA account in Treasury Meham was opened in the name of Executive Officer Panchayat Samiti in the Central Co operative Bank Meham w e f 06 06 2013 which was against Section 99 of Panchayati Raj Act 1994 and without prior approval of the Government

Even now the department is assuring to close the said account only which is a serious lapse on the part of the concerned officer

The Committee desired the department to close the said account immediately and its compliance be shown to the concerned Circle Senior Auditor of Local Audit Department at the time of next audit under intimation to the Committee

[6] Para No 10 Budget

Budget estimate for the period 2010 11 and 2011 12 was not got approved from the Competent Authority Incurring of the expenditure out of the Samiti fund getting the budget estimates approved from Competent Authority as record vide 6(2) of Panchayati Raj Budget Accounts Audit Taxation and works rule 1996 was not in order The omission may be explained and requisite budget estimate may now be got approved from the Competent Authority and compliance shown at the next audit

The department in its written reply stated as under

The budget estimate for the year 2010 11 and 2011 12 were got approved from the Z P in its meeting on 22 09 2010 The copy of the same has already been attached in reply to para No 1A(I) Hence para may please be dropped

After going through the written reply of the department the Committee observed that the Budget Estimates for the period 2010 2011 and 2011 2012 were not got approved from the competent authority as well as were not shown to the audit party at the time of audit in question

The committee desired that the complete record and the actual position in this regard may be submitted to the concerned Circle Senior Auditor of Local Audit Department at the time of next audit and its final outcome be intimated to the committee accordingly

[7] Para No 11 Irregularities in auction of Jeep

Rs 33500/- were received from Amit Kumar S/o Sh Ram Lal on dated 28 06 2010 on account of auction of Jeep. The auction was held by the G M Transport Department Haryana Rohtak on dated 28 06 2010 but the record of auction was not put up in audit. The same may be obtained from the concerned and compliance shown at the next order.

The department in its written reply stated as under

The condemned Jeep of the office was auctioned by DC office Rohtak and the relevant record is attached so the para may please be dropped.

The Committee desired that the complete record and the actual position in this regard may be submitted to the concerned Circle Senior Auditor of Local Audit Department at the time of next audit for its verification.

[8] Para No 14 Conclusion

No action was taken on the last audit note (Part I). Account stands in need of improvement and closer supervision.

The department in its written reply stated as under

Efforts are being made to settle the paras.

The Committee observed that no annotated reply for the action taken on the last Audit Note (Part I) on the accounts of Panchayat Samiti Meham (Distt Rohtak) has been given. The Committee took it seriously and desired the department to make sincere and vigorous efforts to settle the outstanding audit objections as contained in the last various Reports of the Director Local Audit Haryana. The department should apprise the Committee as well as the Local Audit Department also about the action taken on such Reports.

The Committee is agreed with the suggestions of the Director Local Audit Department as the accounts stand in need of considerable improvement and closer supervision.

RECOMMENDATIONS OF THE COMMITTEE

The Committee recommends that immediate action should be taken by the authorities of Panchayat Samiti Meham (Distt Rohtak) for an early settlement of the outstanding audit objections of Present Audit and as contained in the last Various Reports of the Director Local Audit Haryana within the prescribed period as these are pending for a long time and the concerned department is not paying any attention in this regard and its progress report be submitted to the Committee as well as Local Audit Department Haryana from time to time accordingly

The Committee also recommends the department to take appropriate action on the recommendations of the Committee as expeditiously as possible and no recommendation should remain pending for action for more than two consecutive Quarterly Progress Reports However the period mentioned in the report be meticulously adhered to

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GENERAL OBSERVATIONS/RECOMMENDATIONS OF THE COMMITTEE

The Committee recommends that the department should initiate action on all the Audit Reports finalized by the Local Audit Department of Haryana without waiting for the Committee's discussion and thereafter should also apprise the Committee as well as Local Audit Department Haryana about the action taken on such Audit Reports within a period of three months and it should be signed by the competent authority and the Audit Officer under their seals

The Committee also recommends that the latest correct annotated replies to the audit paras should be furnished to the Committee within the prescribed period of three months after the issuance of Audit Report by the Local Audit Department Haryana in the following proforma

Sr No	Audit Para Number & its year of audit	Details of audit objection raised by the Local Audit Department/PAG	Audit observation	Comments/ Reply

Sd/
Authorized officer

Sd/
Audit officer

The annotated reply on the Audit Reports should be based on the latest factual position. The annotated replies with regard to the information sought/ observations/ recommendations made by the Committee should be sent to this Secretariat within a period of fifteen days positively after receiving such information from this office.

The department will furnish annotated replies within a period of three months of the presentation of the Report of the Comptroller and Auditor General of India to the State Legislature with regard to the elected Local Bodies/Panchayati Raj Institutions.

All the pending audit objections/paras as mentioned in the different Reports may be settled after arranging necessary meetings with the concerned officers of the Local Audit Department Haryana. It may also be ensured that the observations/ recommendations contained therein are implemented meticulously by all the concerned and its progress report be submitted to the Committee on Local Bodies and Panchayati Raj Institutions accordingly.

The Committee further recommends that the Quarterly Progress Report with regard to the information sought and observations/ recommendations made by the Committee in its Reports during its oral examination/scrutiny of the Reports should be sent to this Secretariat within the prescribed period of every three Month ending March June September and December of each year positively after receiving such information and observations/ recommendations as well as Committee s Reports from this office

The Committee also recommends that the Nodal Officer appointed for dealing with the working of the Committee on Local Bodies and Panchayati Raj Institutions should ensure speedy disposal of the recommendations made by the Committee as well as the compliance of the instructions/observations/ recommendations of the Committee in a proper way as the Nodal officer is answerable for following up of all the Committee matters pertaining to the department

The Committee further recommends that the Director cum Special Secretary/ Nodal Officer should make correspondence with the Heads of all the Zila Parishads and Panchayat Samities to initiate action on all the Audit Reports without waiting for the Committee s discussion as well as for strict compliance of the instructions/ observations/ recommendations of the Committee in a proper way

The Committee is of the view that the above instructions/observations/ recommendations of the Committee may be Strictly Complied with It may also be noted for future that correct and factual position should invariably be placed before the Committee wherein the view of the Govt on the Audit points is clearly stated

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Appendix B
(Refer paragraph 7 page 36)

The statement showing the position of arrears/ demand of various Samiti dues outstanding as on 31 03 2012

Sr No	Name of Dues	Balance as on 31 03 2012
1	Haryana Samvad	Rs 200/
2	Sports Fund	Rs 172000/
3	Panches/Sarpanches Samelan	Rs 62400/
4	Advt Charges	Rs 56/
5	Oath Ceremony	Rs 16825/
6	Youth Sports Prize	Rs 3116/

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