

HARYANA VIDHAN SABHA

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

(2014-2015)

(SEVENTH REPORT)

REPORT

ON

**THE AUDIT AND INSPECTION NOTES ON
THE ACCOUNTS OF ZILA PARSHADS, KURUKSHETRA
FOR THE PERIOD FROM APRIL, 2010 TO MARCH,
2011 AND FOR THE PERIOD FROM APRIL, 2012 TO
MARCH, 2013, SONEPAT
FOR THE PERIOD FROM APRIL, 2011 TO
MARCH, 2014, JIND
FOR THE PERIOD FROM APRIL, 2011 TO
MARCH, 2013, & AMBALA
FOR THE PERIOD FROM APRIL, 2010 TO
MARCH, 2013, AUDITED BY THE DIRECTOR,
LOCAL AUDIT, HARYANA**



**(Presented to the House on March, 2015)
HARYANA VIDHAN SABHA SECRETARIAT
CHANDIGARH
2015**

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**COMPOSITION OF THE COMMITTEE ON LOCAL BODIES AND
PANCHAYATI RAJ INSTITUTIONS
(2014-15 upto 27th OCTOBER, 2014)**

CHAIRPERSON

- 1 Shri Anand Kaushik M L A
Chairperson

MEMBERS

- | | | |
|---|----------------------------------|--------|
| 2 | Shri Anand Singh Dangri M L A | Member |
| 3 | Shri Ashok Kumar Arora M L A | Member |
| 4 | Shri Krishan Lal Panwar M L A | Member |
| 5 | Shri Krishan Pal Gurjar M L A | Member |
| 6 | Shri Jagbir Singh Malik M L A | Member |
| 7 | Shri Dharam Singh M L A | Member |
| 8 | Shri Jai Tirath M L A | Member |
| 9 | Shri Parminder Singh Dhull M L A | Member |

Shri Shri Krishan Pal Gurjar MLA resigned from the Membership of the Committee w e f 22nd May 2014 and his resignation has been accepted by the Hon ble Speaker on 22nd May 2014

(2014 15 from 25th November, 2014)

CHAIRPERSON

- 1 Shri Gian Chand Gupta M L A Chairperson

MEMBERS

- | | | |
|------|-----------------------------------|--------|
| *2 | Shri Bhupinder Singh Hooda M L A | Member |
| 3 | Shri Jai Parkash M L A | Member |
| 4 | Shri Jai Tirath M L A | Member |
| 5 | Shri Subhash Sudha M L A | Member |
| 6 | Shri Manish Kumar Grover M L A | Member |
| 7 | Shri Makhan Lal Singla M L A | Member |
| 8 | Shri Aseem Goel M L A | Member |
| 9 | Shri Rajdeep Singh Phogat M L A | Member |
| **10 | Sardar Bakhshish Singh Virk M L A | Member |

SECRETARIAT

- 1 Shri Sumit Kumar Principal Secretary
2 Shri Naren Dutt Deputy Secretary

Shri Bhupinder Singh Hooda MLA resigned from the Membership of the Committee w e f 27th December 2014 and his resignation has been accepted by the Hon ble Speaker on 30th December 2014

Sardar Bakhshish Singh Virk MLA was nominated by Hon ble Speaker as Member to serve on the Committee w e f 14th January 2015 for the remaining period of 2014 15

INTRODUCTION

1 Gian Chand Gupta the Chairperson of the Committee on Local Bodies and Panchayat Raj Institutions having been authorized by the Committee in this behalf present this Seventh Report on the various audit and inspection notes on the accounts of Zila Parishad Kurukshetra for the period from April 2010 to March 2011 and from April 2012 to March 2013 Zila Parishad Sonapat for the period from April 2011 to March 2014 Zila Parishad Jind for the period from April 2011 to March 2013 and Zila Parishad Ambala for the period from April 2010 to March 2013 audited by the Director Local Audit Haryana

2 The Committee examined/ scrutinized the various audit and inspection notes on the accounts of Zila Parishad Kurukshetra for the period from April 2010 to March 2011 and from April 2012 to March 2013 Zila Parishad Sonapat for the period from April 2011 to March 2014 Zila Parishad Jind for the period from April 2011 to March 2013 and Zila Parishad Ambala for the period from April 2010 to March 2013 audited by the Director Local Audit Haryana as per details given in the Report and its annotated reply submitted by the concerned Zila Parishads 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 4th March 2015

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

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

Chandigarh
The 4th March 2015

GIAN CHAND GUPTA
Chairperson

REPORT GENERAL

The Committee on Local Bodies and Panchayati Raj Institutions for the year 2014-15 consisting of nine Members was nominated by the Hon ble Speaker Haryana Vidhan Sabha on 3rd May 2014 vide Notification No LB/PRIC-1/2014/34 Shri Anand Kaushik M L A was nominated as Chairperson of the Committee by the Hon ble Speaker which worked upto 27th October 2014 till the dissolution of Haryana Vidhan Sabha Thereafter on the election of 13th Assembly a new Committee for the remaining period of the year 2014-15 was nominated by the Hon ble Speaker on 25th November 2014 vide Notification No LB/PRIC-1/2014 15/88 Shri Gian Chand Gupta M L A was nominated as Chairperson of the Committee by the Hon ble Speaker

The Committee hold 27 meetings during the year 2014 15 (till finalization of the Report)

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**REPORT
ON
THE AUDIT AND INSPECTION NOTE ON THE ACCOUNTS OF
ZILA PARISHAD, KURUKSHETRA FOR THE PERIOD
FROM APRIL, 2010 TO MARCH, 2011,
AUDITED BY THE DIRECTOR,
LOCAL AUDIT, HARYANA**

The Committee scrutinized the Audit and Inspection Note on the accounts of Zila Parishad Kurukshetra for the period from April 2010 to March 2011 audited by the Director Local Audit Haryana as under

(PART I- LAST AUDIT)

(C) MISCELLANEOUS DEPUTY DIRECTOR INSPECTION NOTE

[1] Para No 8 Period of Audit from 4/1997 to 3/1999

Relevant record and service books etc were not put up to verify the pension contribution and leave salary contribution paid amounting to Rs 1 24 461/-

The Department in its written reply stated as under

The service books have since been transferred to the parents Deptt of officers/officials

After going through the written reply, the Committee observed that the reply given as an interim reply and is unsatisfactory as in it the department has not given any information about the relevant record and Service books etc to verify the pension contribution and leave salary contribution paid amounting to Rs 1,24,461/

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

[2] Para No 8 (i) Period of Audit from 4/2001 to 3/2003

Excess expenditure over Budget provision were still not got regularized with sanction of competent authority

The Department in its written reply stated as under -

Compliance will be shown at the time of next Audit

The Committee desired that the excess expenditure over Budget provision in excess of prescribed limit as detailed in this para be got

regularized with the specific sanction of the Govt and thereafter its complete record and the actual position in this regard be submitted to the concerned Circle Senior Auditor of Local Audit Department at the time of next audit for check up under intimation to the Committee

[3] Para No 9 (ii) Period of Audit from 4/2003 to 3/2005

Expenditure incurred in excess of Budget provision as detailed in para was not got regularized as yet

The Department in its written reply stated as under -

Compliance will be shown at the time of next Audit

The Committee desired that the excess expenditure over Budget provision in excess of prescribed limit as detailed in this para be got regularized with the specific sanction of the Govt and thereafter its complete record and the actual position in this regard be submitted to the concerned Circle Senior Auditor of Local Audit Department at the time of next audit for check up under intimation to the Committee

[4] Para No 9 (vi) Period of Audit from 4/2003 to 3/2005

Para No 7 (ii) Period of Audit from 4/2005 to 3/2006

Para No 7 (i) Period of Audit from 4/2006 to 3/2009

The periodical physical verification of stock/store Chief Executive Officer is still awaited

The Department in its written reply stated as under

The store/stock articles are purchased in small quantity and issued to the officials immediately and there are no articles left behind for which periodical physical verification is required

The Committee desired the department to get physically verify the stocks/stores for the period as mentioned in these paras and its records may be got verified from 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

[5] Para No 9 (vii) Period of Audit from 4/2003 to 3/2005

Para No 7 (iii) Period of Audit from 4/2005 to 3/2006

Para No 7 (ii) Period of Audit from 4/2006 to 3/2009

Para No 6 (ii) Period of Audit from 4/2009 to 3/2010

Monthly and annual Accounts were still not prepared and shown

The Department in its written reply stated as under

The monthly and annual accounts returns in form BM-26 and 29 are been submitted regularly to the Director Panchayat Haryana Chandigarh

The Committee desired the department to get verify the monthly and annual accounts from the concerned Circle Senior Auditor of LAD at the time of next audit and its compliance be sent to the Committee accordingly

[6] Para No 7 (iii) Period of Audit from 4/2006 to 3/2009

Disposal of old news papers were still awaited

The Department in its written reply stated as under —

The old news papers have since been sold and compliance will be shown at the time of next Audit

The Committee desired the department to show the record of disposal of Newspapers Raddi for the period mentioned in the para to the concerned Circle Senior Auditor of LAD at the time of next audit and its final outcome be intimated to the Committee accordingly

[7] Para No 7 (v) Period of Audit from 4/2006 to 3/2009

Rs 3110/- deducted by Bank as detailed in para was still not recovered

The Department in its written reply stated as under -

Efforts are being made to recover/adjust the amount after reconciliation of figures

The Committee desired the department to make sincere and vigorous efforts to recover/adjust the amount Rs 3110/- deducted by the Bank as detailed in para and after depositing/adjusting the recovered amount, put up the case to the concerned Circle Senior Auditor of LAD for its adjustment in the books of Zila Parishads

(D) OBJECTION STATEMENT

[8] The following items of objection statements were still remained unsettled which may be attended to early

Period	Item No
3/1995 to 3/1997	2 4 (i) and 6
4/1997 to 3/1999	Not put up
4/2001 to 3/2003	Not put up
4/1999 to 3/2001	Not put up
4/2003 to 3/2005	Not put up
4/2006 to 3/2009	2
4/2009 to 3/2010	1

The Department in its written reply stated as under -

No reply received from the department in this regard

The Committee desired that the record of objection statements which have been attended to should be produced to the concerned Circle Senior Auditor of LAD at the time of next audit for verifying the same and its compliance report be submitted to the Committee accordingly

The Committee also desired the department to take immediate action 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

OBSERVATION/RECOMMENDATION OF THE COMMITTEE

The Committee observed that the outstanding audit objections are lying 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 Zila Parishad Kurukshetra 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 4/1995 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

(PART II PRESENT AUDIT)

[9] Para No 2 (a) Record not put up

The following record was not put up to audit the same may be traced out maintained/completed now and shown at the next audit

1 Classified abstract for the year 1997 2001 2003 2004 2005 2005 2006 2006 2007 2007-2008 2008 2009 2009 2010 and 2010 2011

2 Establishment check register 1992-93 to onward

3 Property register

4 Register of temporary advances

5 Register of temporary of news papers

6 Register of temporary of news papers

7 Services books of the followings officials

a) Sh Mahipal	Assistant
b) Sh Jai Parkash	do
c) Sh Rati Ram	Driver
d) Sh Satish Kumar	Clerk
e) Sh R C Kashyap	Accounts Officer

f) Sh Megh Raj Sharma	Superintendent
g) Sh Surinder Singh	Assistant
h) Mansa Ram	do
i) Sh Balbir Singh	do
j) Sh Ram Sarup Saini	do
k) Sh Arjun Singh	Driver

8 Record related to grant given to block Thanesar Shahabad Ladwa Pehowa and Babain under PRI Scheme during the period 2003-2005

9 Record related to grant given to various block during the year 2005-2006 2006-2009 and 2009 2010

10 Service Books

i) Service books of following officer/official for the period 4/2005 to 3/2006

i)	Sh O P Khurana	Accounts Officer
ii)	Jai Parkash	Superintendent
iii)	Sh Charan Jit	Accountant
iv)	Sh Surender Singh	Assistant
v)	Sh Amrik Singh	Peon

ii) Service books of following officers/officials for the period 4/2006 to 3/2009

i)	Sh O P Khurana	Accounts Officer (Retd)
ii)	Sh Bhagtu Ram	Accounts Officer
iii)	Sh Surender Singh	Assistant
iv)	Sh Jai Parkash	Assistant
v)	Sh Shailinder Sharma	Account Clerk

iii) Service Book of Sh Bhagtu Ram Accounts Officer for the period 4/2009 to 3/2010

iv) Service Book of Smt Kanta Gupta Accounts Officer and Smt Bimla Rani Assistant for the period 4/2010 to 3/2011

The Department in its written reply stated as under

पैरा आधारहीन है। क्योंकि वर्तमान आडिट 4/2009 से 3/2010 तक का था किन्तु रिकार्ड वर्ष 1997 2001 2003 2004 2004 2005 2005 2006 2006 2007 2007 2008 2008 2009 & 2010 2011 not put up लिखा हुआ है। जिसका वर्तमान आडिट से कोई सम्बन्ध नहीं है। पैरा समाप्त किया जाए।

- 1) उक्त जिला परिषद का कोई प्रोपर्टी रजिस्टर उपलब्ध नहीं है। पैरा समाप्त किया जाए।
- 2) रिकार्ड आगामी आडिट के दौरान दिखा दिया जाएगा।
- 3) उक्त
- 4) उक्त

5) जिला परिषद कार्यालय में सारा अमला प्रतिनियुक्ति आधार पर कार्यरत होता है। स्थानान्तरण होने उपरान्त सेवा पुस्तिका संबंधित विभाग को भेज दी जाती है। उस समय कार्यालय अमले की सेवा पुस्तिकाएँ आडिट के समय प्रस्तुत कर दी गई थी। अतः पैरा समाप्त किया जाए।

i) ii) iii) वर्तमान आडिट से सम्बन्धित नहीं है। पैरा समाप्त किया जाए।

9) वर्ष 2009-2010 का रिकार्ड प्रस्तुत कर दिया गया था। शेष वर्तमान आडिट से सम्बन्धित नहीं है।

10) Service Books

(i) (ii) (iii) वर्तमान आडिट से संबंधित नहीं है पैरा समाप्त किया जाए।

(iv) A O and Assistant की सेवा पुस्तिकाएँ मुख्यालय पर गई हुई थी। आगामी आडिट के दौरान प्रस्तुत कर दी जाएगी।

After going through 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 at the time of audit. The non production of record for audit was highly objectionable.

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

[10] Para No 5 Grants

i) The position of grants received and utilized during the year 2010-11 is shown in Annexure A to this audit note.

ii) Amount spent but not admitted in Audit as shown at Sr No 1 of the appendix-A were due to the reason that the grant were paid to the various Panchayats and the relevant records were not shown to Audit nor utilization certificate obtained from the concerned Panchayats.

iii) The grant amounting to Rs 2047300/- as shown Sr No 2 in appendix A will still not utilized/distributed.

The Department in its written reply stated as under -

(iii) Rs 2047300/- की ग्रांट रिलीज कर दी गई है। आगामी आडिट के दौरान प्रस्तुत कर दी जाएगी। पैरा समाप्त किया जाए।

The Committee desired the department to submit the relevant records alongwith Utilization Certificates obtained from the concerned Panchayats with regard to grants paid to the various Panchayats to the concerned Circle Senior Auditor of Local Audit Department at the time of next audit for its verification

[11] Para No 6 Miscellaneous

1) The periodical physical verification of stock/stock was not carried out by the Chief Executive Officer during the period under audit as required vide rule 86 of Haryana Panchayati Raj Finance Budget Account Audit Taxation and works Rule 1996 The needful may be done now and results thereof shown at the next audit

2) Monthly and Annual account in form (viii) was not prepared as required vide rule 22 (b) and 24 of Haryana Panchayati Raj Finance Budget Account Audit Taxation and works Rule 1996 The same may be prepared now and in veriablely future

3) Disposal of old News papers for the period under Audit was not done needful may be done now and credit of sale proceed shown at the next audit

The Department in its written reply stated as under

1) सम्बन्धित अधिकारी द्वारा स्टॉक स्टोर की फिजिकल वैरीफिकेशन करवा दी गई है। पैरा समाप्त किया जाए।

2) रिकार्ड आगामी आडिट के दौरान प्रस्तुत कर दिया जाएगा। पैरा समाप्त किया जाए।

3) न्युज पेपरो की Auction कर दी गई थी। राशि चलान द्वारा सरकारी खजाने मे जमा करवा दी गई थी। पावती आगामी आडिट के दौरान दिखा दी जाएगी। पैरा समाप्त किया जाए।

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

OBSERVATION/RECOMMENDATION OF THE COMMITTEE

The Committee recommends that immediate action should be taken by the authorities of Zila Parishad Kurukshetra 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 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 from time to time accordingly

The Committee also recommends that the Quarterly Progress Reports with regard to the information sought and observations/recommendations made by the Committee in its Reports during its oral examination/ scrutiny of the Report 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 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 Reports by the Local Audit Department Haryana

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

**REPORT
ON
THE AUDIT AND INSPECTION NOTE ON THE ACCOUNTS OF
ZILA PARISHAD, KURUKSHETRA FOR THE PERIOD
FROM APRIL, 2012 TO MARCH, 2013,
AUDITED BY THE DIRECTOR,
LOCAL AUDIT HARYANA**

The Committee scrutinized the Audit and Inspection Note on the accounts of Zila Parishad Kurukshetra for the period from April 2012 to March 2013 audited by the Director Local Audit Haryana as under

(PART I LAST AUDIT)

(A) SHORT RECOVERIES/NON RECOVERIES /LOSS OF REVENUE

[1] Para No 7 (i) Period of Audit from 4/2003 to 3/2005

Loss of Rs 1518/92 due to leakage of 52 liter petrol on 28 11 2003 of vehicle No HR 03 B/2685 was still neither got written off with the approval of competent authority nor was recovered from Sh Arjun Singh Driver

The Department in its written reply stated as under -

Notice were issued to the defaulting official but no reply was giving by him so this office has initiated the recovery the process against the defaulting official if recovery is not paid by the official same will from his salary This para may be dropped

[2] Para No 7 (ii) Period of Audit from 4/2003 to 3/2005

Recovery worth Rs 356/95 on account of 12/1-2 litre petrol balance on tank of vehicle No HR 03 B/2685 which was got declared as condemned and sent to Minister Car Section Chandigarh for auction on dated 19 12 2003 was still not made from the concerned driver

The Department in its written reply stated as under

Notice were issued to the defaulting official but no reply was giving by him so this office has initiated the recovery the process against the defaulting official if recovery is not paid by the official same will be his salary This para may be dropped

समिति ने चाहा है कि इन दोनो पाटर्स मे जो अनरिकवर्ड राशि है उसको रिकवर करके समिति को एक महीने के अन्दर अन्दर सूचित करे ।

(B) EXCESS/IRREGULAR AND AVOIDABLE PAYMENTS

[3] Para No 6 (iii) Period of Audit from 6/1995 to 3/1997

Regularized with the sanction of competent authority or made good from the official at fault

The Department in its written reply stated as under

The case has already been referred to the Director Panchayats Haryana Chandigarh vide this office letter No 924 dated 20 11 1997 to accord the ex post facto sanction of amounting to Rs 59266/ against the repair and Mtc of staff car of President ZP Kkr The sanction is still awaited However at present the car is parking in Director Panchayat Haryana Chandigarh s office as is evident vide head office letter No PRA/2/06/2247 dated 24 01 2007 for condemnation

समिति ने चाहा है कि इस पैरा में कम्प्यूट एथोरिटी से सैक्शन लेकर समिति को एक महीने के अन्दर अन्दर सूचित करे।

[4] Para No 7 (iii) Period of Audit from 4/1995 to 3/1999

Excess amount of Rs 2166 00 as detailed in appendix B of original Draft Audit Note on account of wrong calculation and excessive rate paid or T A were still not got recovered This para may be dropped

The Department in its written reply stated as under

Notice were issued to the defaulting official but no reply was giving by him so this office has initiated the recovery the process against the defaulting official if recovery is not paid by the official same will be recovered from his salary This para may be dropped

समिति ने चाहा है कि इस पैरा के बारे में लेटेस्ट जानकारी समिति को एक महीने के अन्दर अन्दर भेज दी जाए।

[5] Para No 6 (iv) Period of Audit from 4/2003 to 3/2005

The irregular expenditure worth Rs 10 000 00 incurred in purpose of POL for the time barred period was neither got regularized nor made good as yet

The Department in its written reply stated as under

The payment of POL was not time barred so the para may be dropped

समिति ने चाहा है कि इस पैरा में जो एक्सेस एक्सपेंडीचर किया गया है उस एमाउंट को कम्प्यूट एथोरिटी से रेगुलराईज कराने के बाद समिति को एक महीने के अन्दर अन्दर सूचित करे।

[6] Para No 8 Period of Audit from 4/2003 to 3/2005

Irregular purchase of Rs 2854/ made without adopting purchase procedure & without inviting sealed tender/quotation was not regularized as yet

The Department in its written reply stated as under

The purchases were made after collecting on quotations from the open market and preparing the comparative statement for each articles and the

amount spent is within competency of DDO/CEO No excess payment is involved hence the para may be dropped

समिति ने इस पैरे को ड्राप करते हुए साथ में अपनी आब्जर्वेशन दी कि भविष्य में विभागीय रूलज को फोलो किया जाए।

[7] Para No 6 Period of Audit from 4/2006 to 3/2009

Irregular purchase of Rs 2981/ made without adopting purchase procedure & without inviting sealed tender/quotation was not regularized as yet

The Department in its written reply stated as under

The purchases were made after collecting on quotations from the open market and preparing the comparative statement for each articles and the amount spent is within competency of DDO/CEO No excess payment is involved hence the para may be dropped

समिति ने इस पैरे को ड्राप करते हुए साथ में अपनी आब्जर्वेशन दी कि भविष्य में विभागीय रूलज को फोलो किया जाए।

(C) MISCELLANEOUS DEPUTY DIRECTOR INSPECTION NOTE

[8] Para No 4 Deputy Director Inspection Note dated 08 10 1997

No action was taken to get the detail of properties form the District Board of Karnal

The Department in its written reply stated as under

The matter is under correspondence with the deptt concerned final outcome will be intimated in due couse

The Committee would like to know that the details of properties may be obtained from the competent authority i e the District Board of Karnal and latest position may also be sent to the Committee within a period of one month

[8] Para No 5 Deputy Director Inspection Note dated 08 10 1997

The relevant record for the purchase of new Diesel Ambassador (car again not put up (Except Performa invoice))

The Department in its written reply stated as under

Ambassador car was not purchased in this office The para may be dropped

The Committee would like to know that the latest detailed report alongwith the name of sanctioned/approval authority with regard to the purchase of new Diesel Ambassador Car and the same may be sent to the Committee within a period of one month

[9] Para No 8 (c) Period of Audit from 6/1995 to 3/1997

Ex Post Facto sanction of the competent authority for time barred claim of T A bill of Vice President was still awaited

The Department in its written reply stated as under -

Efforts are being made to get the Ex Post Facto sanction from the competent Authority

The Committee would like to know that the details may be obtained from the concerned quarters that how much amount was involved in this case and the same may be sent to the Committee within a period of one month

[10] Para No 8 (iii) Period of Audit from 4/1997 to 3/1999

Ex Post Facto sanction of the competent authority for time barred claim of T A bill of Vice President was still awaited

The Department in its written reply stated as under

Efforts are being made to get the Ex Post Facto sanction from the competent Authority

समिति ने चाहा है कि इस पैरा के बारे में डिटेल्ड रिप्लाय दे तथा यह भी बताये कि इस केस में कम्प्यूटैट एथोरिटी से सैक्शन ली गई थी या नहीं तथा यह रिप्लाय समिति को एक महीने के अन्दर अन्दर भिजवा दे।

[11] Para No 8 (i) Period of Audit from 4/1997 to 3/1999

Actual payees receipt in support of the payment as detailed in para were still not obtained

The Department in its written reply stated as under -

APR will be shown at the time of next Audit

समिति ने चाहा है कि इस पैरा में ए पी आर ले ली गई है या नहीं इस बारे में डिटेल्ड रिप्लाय समिति को एक महीने के अन्दर अन्दर भिजवा दे।

[12] Para No 8 (ii) Period of Audit from 4/1997 to 3/1999

Service book and other relevant record of the official as detailed in para was still not made available to Sh Jai Parkash Asstt & Sh Dharm Pal Clerk etc

The Department in its written reply stated as under

The service books have since been transferred to the parents Deptt of officers/officials

समिति ने चाहा है कि इस पैरा के बारे में कर्मचारी/अधिकारी के रैलीवेट रिकार्ड की डिटेल्ड समिति को एक महीने के अन्दर अन्दर भिजवा दे।

[13] Para No 8 (v) Period of Audit from 4/1997 to 3/1999

Neither Requisition charges of Rs 1147/- for the use of car for the purpose other than Zila Parishad were still not recovered as yet

The Department in its written reply stated as under

The matter is under correspondence with the deptt concerned final outcome will be intimated in due course

समिति ने चाहा है कि इस पैरा के बारे में लेटेस्ट पोजीशन समिति को एक महीने के अन्दर अन्दर भिजवा दे।

[14] Para No 8 Period of Audit from 4/1997 to 3/1999

Relevant record and service books etc were not put up to verify the pension contribution and leave salary contribution paid amounting to Rs 124461/-

The Department in its written reply stated as under -

The service books have since been transferred to the parents Deptt of officers/officials

समिति ने चाहा है कि इस पैरा के बारे में पेरेंट डिपार्टमेंट से क्लैरिफिकेशन ले कि इस केस में रिकवरी हो चुकी है या नहीं तथा इस बारे में लेटेस्ट पोजीशन समिति को एक महीने के अन्दर अन्दर भिजवा दे।

[15] Para No 8 (i) Period of Audit from 4/2001 to 3/2003

Excess expenditure over Budget provision were still not got regularized with the sanction of competent authority

The Department in its written reply stated as under -

No reply received from the department

समिति ने चाहा है कि इस पैरा के बारे में लेटेस्ट पोजीशन समिति को एक महीने के अन्दर अन्दर भिजवा दे।

[16] Para No 9 (ii) Period of Audit from 4/2003 to 3/2005

Expenditure incurred in excess of Budget provision as detailed in para was not got regularized as yet

The Department in its written reply stated as under

Compliance will be shown at the time of next Audit

समिति ने चाहा है कि इस पैरा में एक्सस ऑफ बजट प्रोविजन की कम्प्लायंस हुई है या नहीं उसकी लेटेस्ट रिपोर्ट समिति को एक महीने के अन्दर अन्दर भिजवा दे।

[17] Para No 9 (vi) Period of Audit from 4/2003 to 3/2005**Para No 7 (ii) Period of Audit from 4/2005 to 3/2006****Para No 7 (i) Period of Audit from 4/2006 to 3/2009**

The periodical physical verification of stock/store of Chief Executive Officer is still awaited

The Department in its written reply stated as under -

The store/stock articles are purchased in small quantity and issued to the officials immediately and there are no articles left behind for which periodical physical verification is required

Periodical physical verification of the store/stock articles is necessary and to be verified every year, therefore, the results of the verification report of store/stock may be sent to the Committee within a period of one month

[18] Para No 9 (vii) Period of Audit from 4/2003 to 3/2005

Para No 7 (iii) Period of Audit from 4/2005 to 3/2006

Para No 7 (ii) Period of Audit from 4/2006 to 3/2009

Para No 6 (ii) Period of Audit from 4/2009 to 3/2010

Para No 6 (ii) Period of Audit from 4/2010 to 3/2011

Monthly and annually Accounts were still not prepared and shown to audit

The Department in its written reply stated as under -

The monthly and annual accounts returns in form BM 26 and 29 are been submitted regularly to the Director Panchayat Haryana Chandigarh

The Committee would like to know that the detailed replies of these paras may be submitted to the Committee within a period of one month

[19] Para No 7 (ii) Period of Audit from 4/2011 to 3/2012

Maintenance of record of Audit report was still not prepared

The Department in its written reply stated as under

All the Audit Reports pertaining to Zila Parishad Kurukshetra have been kept in a file properly All the records and letters issued for disposal of the audit objections have been kept in the file Same will be shown to the audit party

The Committee would like to know that after preparation of the report, the detail of the same may be sent to the Committee within a period of one month

(PART I- PRESENT AUDIT)

[20] Para No 2A Record not put up

The following record was not put up to audit The same may be traced out maintained/completed now and shown at the time of next audit

- 1) Classified Abstract Register for the year 1997 2001 2003 2004 2004 2005 2005 2006 2006 2007 2007 2008 2008 2009 2009 2010 2010 2011 2011 2012 and 2012 2013
- 2) Establishment Check Register from 1992 93 to onwards
- 3) Property register
- 4) Register of temporary advances
- 5) Register on news papers
- 6) Services books of the following officials for the period 4/1997 to 3/2001
 - i) Sh Mahipal Assistant
 - ii) Sh Jai Parkash do
 - iii) Sh Rati Ram Driver
 - iv) Sh Satish Kumar Clerk
 - v) Sh R C Kashyap Account Officer
 - vi) Sh Megh Raj Sharma Superintendent
 - vii) Sh Surinder Singh Assistant
 - viii) Sh Mansa Ram do
 - ix) Sh Balbir Singh do
 - x) Sh Ram Sarup Saini do
 - xi) Sh Arjun Singh Driver

The Department in its written reply stated as under

- i) Budget register w e f 01 04 2011 is being maintained in this office in which the headwise record has been maintained it is being updated every month Remaining record does not pertained to the period under audit
- ii) Record does not pertain to period under audit
- iii) Property register has been maintained same will be shown to the audit Para may be dropped please
- iv) Property register has been maintained same will be shown to the audit Para may be dropped please
- vi) All the officers/officials maintained remained on deputation in this office there service books are not available in this office as the same have been returned to their parent departments as and when

their deputation was period over so the para may be dropped please So the para may be dropped please

The Committee would like to know that after verifying the above documents by any senior officer, the same may be informed to the Committee within a period of one month

[21] Para No 5 Grants

i) The position of grants received and utilized during the year 2012 13 is shown in Annexure A to this audit note and summarized as under

- a) Grants shown at Sr No 1 & 4 of the Appendix A of this audit note were not admitted in audit due to the reasons that the grant were paid to the various Block/Panchayats but the relevant records were not shown to audit The utilization certificates/Actual payees receipts from the concerned Block/Panchayats were also not obtained
- b) The grant shown at Sr No 2 3 5 & 6 in Appendix A were still not utilized/distributed The same may be utilized within the stipulated period

ii) The position of grants received by the Zila Parishads prior to the period under audit and three utilization up to 31 03 2013 is exhibited in Appendix B to this note and summarized as under -

- a) Grants shown at Sr No 1 to 6 of the Appendix B of this audit note were spent but not admitted in audit due to the reasons that the grant were paid to the various Block/Panchayats but the relevant records were not shown to audit The utilization certificates/Actual payees receipts from the concerned Block/Panchayats were also not obtained The needful may be done now and compliance shown to audit

The Department in its written reply stated as under -

i) (a) The grants mentioned in Colum 8 of Annexure A at Serial No 1 & 4 were directly transferred in the relevant bank accounts of concerned Gram Panchayats So there is no need to obtain receipt from them Copy of the same has been endorsed to DDPO & BDPO UCs are to be collected by the concerned BDPO

(b) The grants mentioned at Serial No 2 3 5 & 6 were received in the month of January March and April 2013 so the same can't be utilized in the financial year 2012 13 These was utilized in the subsequent years So the para may be dropped please

ii) (a) The grants mentioned in Colum 9 of Annexure B at Serial No 1 to 6 were directly transferred in the relevant bank accounts of concerned Gram Panchayats So there is no need to obtain receipt from them Copy of the

same has also been endorsed to DDPO & BDPO UCs are to be collected by the concerned BDPO So the para may be dropped please

समिति ने चाहा है कि ग्रान्ट्स के बारे में लेटैस्ट पोजीशन रिपोर्ट कमेटी को एक महीने के अन्दर अन्दर भिजवा दे।

[22] Para No 7 Non maintenance Record

Maintenance of record of report on a register in form XL III showing the receipt and disposal of the audit reports issued by the Auditor in order to watch their proper disposal was not prepared as required under rule 107 of Haryana Panchayati Raj Finance Budget Accounts Rule 1996 The same may be prepared now in variably in future and shown to audit at the time of next audit

The Department in its written reply stated as under

All the Audit Reports pertaining to Zila Parishad Kurukshetra have been kept in a file properly All the records and letters issued for disposal of the audit objections have been kept in the file Same will be shown to the audit party

समिति ने चाहा है कि सारा रेलीवेट रिकार्ड ऑडिट पार्टी के सामने पेश करने के बाद लेटैस्ट पोजीशन समिति को एक महीने के अन्दर अन्दर भेज दी जाए।

[23] Para No 8 (iv) Miscellaneous

Reconciliation of cash book with the balance of Pass books was not made during the period under audit As per cash book last closing balance as on 31 03 2013 was Rs 6361296 27 but in the pass book closing balance was 6461573 91 The difference of Rs 100277 64 as excess in pass books may be reconciled now and compliance shown at the time of next audit

The Department in its written reply stated as under

Bank Reconciliation Statement is being prepared which will be shown to Audit party So the para may be dropped please

समिति ने चाहा है कि इस पैरा के बारे में लेटैस्ट पोजीशन समिति को एक महीने के अन्दर अन्दर भिजवा दे।

Annexure 'A'
Referred to para 5 of this Audit Note of Zila Parishad Kurukshetra for period 4/2011 to 3/2012
Statement showing the position of Grant received under PRI share by the Zila Parishad for the period 1/4/11 to 31/3/12

Sr No	Name of Sanctioning authority	Letter NO & Date	Major Head	Opening Balance	Grant Received	Total	Amount Spent But Not admitted	Unspent Balance	Remarks
1	F C & Principal Secy to Govt Haryana Dev & Panchayat Deptt. Chandigarh	By DDPO vide letter No 610 615/panchayat dated 14-02 2011	2515 ORPD	13033	2047300	2060333	BDPO Shahbad = 500000 BDPO Pehowa = 510000 BDPO Ladwa = 235000 BDPO Babain = 1010000 BDPO Thanesar = 610000 TOTAL = 2045000	15333	Nil
2	F C & Principal Secy to Govt Haryana Dev & Panchayat Deptt Chandigarh	By DDPO vide letter No 12458/panchayat dated 12-02 2011	2515 ORPD	15333	2670163	2685496	Nil	2685496	Nil
3	F C & Principal Secy to Govt Haryana Dev & Panchayat Deptt. Chandigarh	Received on line on dated 09 02 2011	2515 ORPD	2685496	200741	2886237	Nil	2886237	Nil
4	F C & Principal Secy to Govt Haryana Dev & Panchayat Deptt. Chandigarh	Received on line dated 09 03 2012	2515 ORPD	2886237	734378	3620615	Nil	3620615	Nil
5	F C & Principal Secy to Govt Haryana Dev & Panchayat Deptt Chandigarh	Received on line on dated 21 03 2012	2515 ORPD	3620615	513306	4133921	Nil	4133921	Nil
6	F C & Principal Secy to Govt Haryana Dev & Panchayat Deptt Chandigarh	Received on line on dated 37-03 2012	2515 ORPD	4133921	2277718	6411639	Nil	6411639	Not utilized till 3/2012

Annexure "A"

Referred to in para 5 of Audit Note of Zila Parishad Kurukshetra for the period 4/2012 to 3/2013

Statement showing the position of Grant received under PRI share by the Zila Parishad for the period 1/4/12 to 31/3/13

Sr No	Name of Sanctioning authority	Letter NO & Date	Major Head	Balance of grants on 1 st April	Grant Received	Total	Amount Spent	Amount Spent But Not admitted in audit	Unspent Balance	Reasons for not admitting the amount shown in column No 9	Remarks
1	2	3	4	5	6	7	8	9	10	11	12
1	F C & Principal Secy to Govt Haryana Dev & Panchayat Deptt Chandigarh	By Director Panchayat Haryana vide letter No DFA/2011/12268 dated 16.01.2013	2515 ORPD	6411639	1601946	8013585	7246500	BDPO Shahbad = 1116500 BDPO Pehowa = 1189500 BDPO Ladwa = 818000 BDPO Babain = 400500 BDPO Thanesar = 2899000 BDPO Ismailabad = 823000 TOTAL = 72465000	767085	The relevant records were not shown to audit	Nil
2	F C & Principal Secy to Govt Haryana Dev & Panchayat Deptt Chandigarh	By Director Panchayat Haryana vide letter No DFA/2011/12268 dated 16.01.2013	2515 ORPD	767085	437570	1204655		Nil	1204655		Nil
3	F C & Principal Secy to Govt Haryana Dev & Panchayat Deptt Chandigarh	By Director Panchayat Haryana vide letter No DFA/2013/15253 dated 22.03.2013	2515 ORPD	1204655	2629162	3833817		Nil	3833817		Nil

4	F C & Principal Secy to Govt Haryana Dev & Panchayat Deptt Chandigarh	By Director Panchayat Haryana vide letter No DFA/2013/15253 dated 22 03 2013	2515 ORPD	3833817	638198	4472015	3901000	BDPO Shahbad = 780000 BDPO Pehowa = 875000 BDPO Ladwa = 370000 BDPO Babain = 218000 BDPO Thanesar = 1658000 TOTAL = 3901000	571015	The relevant records were not shown to audit	Nil
5	F C & Principal Secy to Govt Haryana Dev & Panchayat Deptt Chandigarh	By Director Panchayat Haryana vide letter No DFA/2013/6469 dated 08 04 2013 but amount received on dated 26 03 13 vide D D No 122128	2515 ORPD	571015	1309476	1880491		Nil	1880491		Nil
6	F C & Principal Secy to Govt Haryana Dev & Panchayat Deptt. Chandigarh	By Director Panchayat Haryana vide letter No DFA/2013/6469 dated 08 04 2013 but amount received on dated 26 03 13 vide D D No 122129	2515 ORPD	1880491	437542	4472015		Nil	2318033		Not utilized till 3/2012

Annexure- 'B'

Referred to para 5 (a) of this Audit Note of Zila Parishad Kurukshetra for period 4/2012 to 3/2013
Statement showing the position of unspent balance of Grant received upto the period of last Audit as on the last date of the period of current Audit 1/4/12 to 31/3/13

Sr No	Name & Date vide which grant has been Sanctioned	Purpose of Grant	Amount of Grant	Amount spent & admitted upto the period of last Audit	Amount not admitted upto period of last Audit	Unspent balance as per last Audit	Amount spent & admitted during the current Audit	Amount spent during the current audit period but not admitted	Total amount & admitted in Audit (5+8)	Total amount spent but not admitted (6+9)	Unspent balance of grant (10+11)	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13
1	F C & Principal Secy to Govt. Haryana Dev & Panchayat Deptt Chandigarh No dated 14.2.11	For development works	2047300		2045000	130033		15333		2058033		
2	F C & Principal Secy to Govt. Haryana Dev & Panchayat Deptt. Chandigarh No dated 12.2.11	-do	2670163			2670163		2670163				
3	F C & Principal Secy to Govt. Haryana Dev & Panchayat Deptt Chandigarh No dated 9.2.12	-do-	200741			200741		200741				
4	F C & Principal Secy to Govt. Haryana Dev & Panchayat Deptt. Chandigarh No dated 9.3.12	do	734378			734378		734378				

5	F C & Principal Secy to Govt Haryana Dev & Panchayat Deptt Chandigarh No dated 21 3 12	-do-	513306		513306	513306				Rs 6411639/ distributed to various Blocks as mentioned at Sr No 1 of Annexure A
6	F C & Principal Secy to Govt Haryana Dev & Panchayat Deptt Chandigarh No dated 27 3 12	-do-	2277718		2277718	2277718				

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Deputy Chief Executive Officer
Zila Parishad Kurukshetra

REPORT
ON
THE AUDIT AND INSPECTION NOTE ON THE ACCOUNTS OF
ZILA PARISHAD SONEPAT FOR THE PERIOD
FROM APRIL 2011 TO MARCH, 2014,
AUDITED BY THE DIRECTOR,
LOCAL AUDIT, HARYANA

The Committee scrutinized the Audit and Inspection Note on the accounts of Zila Parishad Sonepat for the period from April 2011 to March 2014 audited by the Director Local Audit Haryana as under

(PART I LAST AUDIT NOTE)

(A) EXCESS IRREGULAR AND AVOIDABLE EXPENDITURE

[1] Para No 8 (a) (i), (ii), (iii) (iv), 8 (g), 8 (i) Period of Audit from 5/1995 to 3/1998

The Irregular and avoidable expenditure as detailed in the original paras was neither recouped out from appropriate source nor got regularized with the Ex Post Facto sanction of the competent authority

The Department in its written reply stated as under

Expost facto sanctioned is awaited from Government/Head office

समिति ने चाहा है कि इस पैरे से सम्बन्धित जितने भी केसिज हैं उनमें विभाग दोषी अधिकारियों/कर्मचारियों के खिलाफ एक्शन ले और सम्बन्धित केसिज की रिप्लाय एक महीने के अंदर अंदर समिति को तथा लॉकल ऑडिट विभाग को भेजे।

[2] Para No 8 (b), (c), (f) Period of Audit from 4/1995 to 3/1998

Purchases as detailed in original Paras from unapproved sources were not looked into nor got regularized with the sanction of competent authority

The Department in its written reply stated as under

Sanction is awaited

समिति ने चाहा है कि इस पैरे से सम्बन्धित जितने भी केसिज हैं उनमें विभाग दोषी अधिकारियों/कर्मचारियों के खिलाफ एक्शन ले और सम्बन्धित केसिज की रिप्लाय एक महीने के अंदर अंदर समिति को तथा लॉकल ऑडिट विभाग को भेजे।

[3] Para No 5 Period of Audit from 4/1998 to 3/1999

The expenditure of Rs 4604/ for repair of car No HR 10 A 8225 from open market in stead of Govt workshop in 5/98 where as the car was not in working order since 15 9 98 and thus being serious warrants investigation

The Department in its written reply stated as under

As per para in Audit Report the repair was got done in 5/1998 and the car was not in working order since 15 9 1998 from the above repair does not seem to be dubious It is also mention the repair of car is not done by the Roadways workshop sonapat as there is no car section It is therefore requested that para may be dropped since vehicle has been condemned

समिति ने चाहा है कि विभाग इस पैरे से सम्बन्धित दोषी अधिकारियों/कर्मचारियों के खिलाफ एक्शन ले और सम्बन्धित केसिज की रिप्लाय एक महीने के अंदर अंदर समिति को तथा लॉकल ऑडिट विभाग को भेजे।

[4] Para No 5 Period of Audit from 4/1999 to 3/2000

The discrepancy in the purchase volume for Ambassdor Car No HR 10 A 8225 for Rs 24500 00 and proportionate increase in its assessed cost was neither looked into nor 29 ltr HSD lying in the tank into the new car as detailed in the original para

The Department in its written reply stated as under

The purchase was made from the showroom of the Co as per approval of Government and further the vehicle has been sold after condemnation The vehicle was condemned as per approval of the rates fixed by the condemnation Board as and where it is since after the sale of the above said vehicle The vehicle received in the Zila Parishad was petrol Driver hence H S D could not be used It is requested that para may kindly be dropped Since car has been condemned

समिति ने चाहा है कि विभाग इस पैरे से सम्बन्धित दोषी अधिकारियों/कर्मचारियों के खिलाफ एक्शन ले और सम्बन्धित केसिज की रिप्लाय एक महीने के अंदर अंदर समिति को तथा लॉकल ऑडिट विभाग को भेजे।

[5] Para No 5 (i) Period of Audit from 4/2000 to 3/2001

Rs 24000/ irregularly spent on the occasion of Oath taking Ceremony of Chairperson/ Vice Chairperson as detailed in the original para was not got regularized

The Department in its written reply stated as under

The expenditure of Rs 24000/ incurred on the oath ceremony has been recouped and deposited in Zila Parishad Head Hence the para may kindly be dropped

समिति ने चाहा है कि विभाग इस पैरे से सम्बन्धित दोषी अधिकारियों/कर्मचारियों के खिलाफ एक्शन ले और सम्बन्धित केसिज की रिप्लाय एक महीने के अंदर अंदर समिति को तथा लॉकल ऑडिट विभाग को भेजे।

[6] Para No 5 (ii) Period of Audit from 4/2000 to 3/2001

The relevant record for payment of arrear of revised pay scales paid to Sh Mahavir Singh Driver and Smt Saroj Devi Peon as detailed in original para was not traced out and produced in audit

The Department in its written reply stated as under -

The relevant record for payment of appear of Sh Mahavir Singh Driver and Smt Saroj Devi Peon will be produced at time of next audit

समिति ने चाहा है कि विभाग इस पैरे से सम्बन्धित दोषी अधिकारियों/कर्मचारियों के खिलाफ एक्शन ले और सम्बन्धित केसिज की रिप्लाय एक महीने के अंदर अंदर समिति को तथा लॉकल ऑडिट विभाग को भेजे।

[7] Para No 6 (ii) Period of Audit from 4/2001 to 3/2002

The excess expenditure on POL of Rs 10189/ was neither got regularized with the sanction of competent authority nor the amount made good from the official at fault

The Department in its written reply stated as under

Necessary action to get the sanction from the H Q already made and will be shown to audit on its receipts

समिति ने चाहा है कि विभाग इस पैरे से सम्बन्धित दोषी अधिकारियों/कर्मचारियों के खिलाफ एक्शन ले और सम्बन्धित केसिज की रिप्लाय एक महीने के अंदर अंदर समिति को तथा लॉकल ऑडिट विभाग को भेजे।

[8] Para No 6 Period of Audit from 4/1999 to 3/2000

The expenditure of Rs 738962/- incurred during 12/99 to 3/2000 out of Zila Parishad Fund was again not passed from Zila Parishad

The Department in its written reply stated as under

Matter is being sorted out and on receipt of documents from Executive Authority it will be sent to audit

समिति ने चाहा है कि विभाग इस पैरे से सम्बन्धित दोषी अधिकारियों/कर्मचारियों के खिलाफ एक्शन ले और सम्बन्धित केसिज की रिप्लाय एक महीने के अंदर अंदर समिति को तथा लॉकल ऑडिट विभाग को भेजे।

[9] Para No 5 (i) Period of Audit from 4/2001 to 3/2002

Auction paper of Rs 15512/ on account of material received from dismantling of veterinary Hospital alongwith details of materials were not put up

The Department in its written reply stated as under

Matter is under correspondence shown at the time of next audit

समिति ने चाहा है कि विभाग इस पैरे से सम्बन्धित दोषी अधिकारियों/कर्मचारियों के खिलाफ एक्शन ले और सम्बन्धित केसिज की रिप्लाय एक महीने के अंदर अंदर समिति को तथा लॉकल ऑडिट विभाग को भेजे।

[10] Para No 5 (i) Period of Audit from 4/2004 to 3/2005

Journey performed by Zila Parishad car on holidays as detailed in the original para was not looked into by the CEO/Govt

The Department in its written reply stated as under

The chairperson Zila Parishad can perform the journey for monitoring of dev works on holidays as per his convenience Since the journey was actually performed by him So para may kindly be dropped

समिति ने चाहा है कि विभाग इस पैरे से सम्बन्धित दोषी अधिकारियों/कर्मचारियों के खिलाफ एक्शन ले और सम्बन्धित केसिज की रिप्लाय एक महीने के अंदर अंदर समिति को तथा लॉकल ऑडिट विभाग को भेजे।

(B) WORKS

[11] Para No 6 (i) Period of Audit from 4/2003 to 3/2004

Neither incurring of expenditure on repair of Panchayats Bhawan worth Rs 4 50 000/ out of Zila Parishad fund was justified nor the utilization certificate of Rs 4 5 lacs given to XEN (B&R) obtained and produced to audit for scrutiny

The Department in its written reply stated as under

Utilization certificate received from XEN Panchayat Raj Sonapat (copy already enclosed)

समिति ने चाहा है कि पंचायत भवन के रिपेयर पर खर्च की गई 4 50 000/ रुपये की राशि के यूटिलाइजेशन सर्टिफिकेट की कॉपी समिति/लॉकल ऑडिट विभाग को प्रस्तुत करे।

[12] Para No 6 (i) Period of Audit from 4/2003 to 3/2004

Neither utilization certificate for Rs 380516/ from XEN (PR) obtained nor the entry of shops constructed was made in register of immoveable property with their specific number nor these shops let out

The Department in its written reply stated as under

Copy is not attached with annotated reply and hence para will be dropped only when utilization certificate shown senior auditor

समिति ने चाहा है कि 3 80 576/ रुपये की राशि जो दुकानों के निर्माण पर खर्च की गई थी उसकी वर्तमान स्थिति समिति को सूचित करे।

[13] Para No 7 Period of Audit from 4/2003 to 3/2004

Neither utilization certificate for Rs 380516/ from XEN (PR) obtained nor the entry of shops constructed was made in register of immoveable property with their specific number nor these shops let out

The Department in its written reply stated as under

Efforts are being made to obtained the utilization certificate from the concerned quarter It will be produced in the next audit

समिति ने चाहा है कि 3 80 576/ रुपये की राशि जो दुकानों के निर्माण पर खर्च की गई थी उसकी वर्तमान स्थिति समिति को सूचित करे।

[14] Para No 8 (ii) Period of Audit from 4/2004 to 3/2005

Actual payees receipts/utilization certificate for Rs 46200/ paid as advance to XEN (PR) sonapat for repairing of Veterinary Hospital at village Khewra and other was not put up

The Department in its written reply stated as under

No reply received from the department so far

समिति ने चाहा है कि इस बारे में नवीनतम स्थिति से समिति को भी अवगत करवाया जाए।

(C) MISCELLANEOUS

[15] Para No 9 (ii) Period of Audit from 4/2004 to 3/2005

Log book of staff car signed by the car driver Mr Jai Bhagwan after termination of his services as detailed in original para was not investigated nor time of evetion taken thereon

The Department in its written reply stated as under

The Chairmen has made remarks on the log book as take entries No payment of even lubricant/petrol has been made by this office It is therefore requested that the para may be dropped

समिति ने चाहा है कि जिस किसी भी अधिकारी/कर्मचारी के लेवल पर गलती हुई है उसके खिलाफ क्या कार्यवाही हुई। इस बारे में समिति को सूचित किया जाये।

(PART II PRESENT AUDIT)

[16] Para No 2 A Record not put up

The record as detailed in Appendix A to this note was not put up/maintained The same may be traced out/got completed now and shown at the time of next audit

The Department in its written reply stated as under -

The relevant record will be produced at the time of next audit

समिति ने चाहा है कि विभाग यह सुनिश्चित करे कि अगली बार जब भी ऑडिट होता है तो सम्बन्धित रिकॉर्ड ऑडिट करने वाले अधिकारियों/कर्मचारियों के सामने प्रस्तुत करे।

[17] Para No 3 Financial position

The financial position of Zila Parishad fund for the period 4/2011 to 3/2014 is exhibited below

	2011 2012	2012 2013	2013 2014
Opening Balance	20 75 539 87	19 63 985 87	19 15 180 87
Receipt	1 10 419 00	93 894 00	1 34 106 00
Total	21 85 958 87	20 57 879 87	20 49 286 87
Expenditure	2 21 973 00	1 42 699 00	1 01 266 00
Closing Balance	19 63 985 87	19 15 180 87	19 48 020 87

The Department in its written reply stated as under -

Unsatisfactory As financial position detail is not given

समिति ने चाहा है कि 31 मार्च 2014 को 19 48 020 87/ रुपये जो कि क्लोजिंग बैलेस में दिखाया गया है। वह कहाँ कहाँ और किस किस खाते में जमा है।

[18] Para No 4 Audit Fee

Fee for the present audit worked out to Rs 6180/ only as detailed below The amount was credited into State Revenue under the head 0070 Other Administrative Services 60 Other Services B Non Tax Revenue 110 Fee for govt Audit Vide Challan no 009202105 dated 8 5 2014

Particulars of audit staff	Dates of audit	Days	Rate (per day)	Amount
Senior Auditor Alone	30 4 2014 5 5 2014 & 8 5 2014	3	2270/	6810/

The Department in its written reply stated as under

No Comment required

समिति ने चाहा है कि विभाग द्वारा जो 6810/ रुपये की ऑडिट फीस लोकल ऑडिट डिपार्टमेंट को जमा करनी है उसको जल्दी से जल्दी जमा किया जाये।

[19] Para No 7 Loss of Revenue (Period of Audit from 4/2006 to 3/2011)

As already pointed out in para 7 of audit note for the period 4/2006 to 3/2011 27 Nos shops constructed by the Zila parishad in place of old veterinary hospital building in the city out of which only 4 Nos shops have been let out and the remaining 23 shops are lying vacant since a long period Non letting out of these shops is giving a recurring loss of revenue to the Zila Parishad Efforts should be made to let out these shops by auction and compliance shown at the next audit

The Department in its written reply stated as under

This matter under consideration with the Govt of Haryana and department

समिति ने चाहा है कि विभाग खाली पड़ी 23 दुकानों को जल्दी से जल्दी किराये पर चढ़ाने हेतु कार्यवाही करे और वर्तमान स्थिति से समिति को सूचित किया जाये।

[20] Para No 8 (i) Excess Irregular and Avoidable payments

Rs 8587/ were incurred as expenditure of repair and service charges of jeep vide voucher No 82 of 3/2012 through Welcome Motors Sonapat the firm shown to have been an authorized dealer but no rates were provided by this firm In absence of which the reasonability of the payment could not be ascertained in audit Needful may be done now and excess payment noticed if any be recovered and compliance shown at the next audit

The Department in its written reply stated as under

Collect the authorization letter and quotation from welcome Motors Record will be produced at the time of next audit

समिति ने चाहा है कि विभाग सुनिश्चित करे कि अगले ऑडिट के समय सबधित दस्तावेज ऑडिट पार्टी के समक्ष निश्चित रूप से प्रस्तुत करे और इसकी नवीनतम स्थिति समिति को भी अवगत करायी जाये।

[21] Para No 8 (ii) Excess Irregular and Avoidable payments Vr No 48 of 9/2011 for Rs 15311/

The above said payment was made to the XEN (PR) Sonapat for railing of steps and door on the roof of Zila Parishad building But no utilization certificate duly audited by the competent authority was obtained till now The same may be obtained till now or failing which the complete record such as bills MB Stock Register etc be shown to audit at the next audit

The Department in its written reply stated as under

Utilization certificate received from XEN Panchayat Raj Sonapat office U C M B stock register etc record will be shown at the time of next audit

समिति ने चाहा है कि विभाग सुनिश्चित करे कि अगले ऑडिट के समय सम्बन्धित दस्तावेज ऑडिट पार्टी के समक्ष निश्चित रूप से प्रस्तुत करे और इसकी नवीनतम स्थिति समिति को भी अवगत करायी जाये।

[22] Para No 9 (i) Miscellaneous

Income of liquor share received from 14 10 2010 and onward was kept in a separate account of maintained a cash book separately A sum of Rs 1 56 55 636/ were lying in this account as on 31 3 2014 The same may be utilized on development works at the earliest or deposit in bank as FDR for earning more interest income and compliance shown at the time of next audit

The Department in its written reply stated as under

Liquor share grant disbursed for Dev works in the next Zila parishad meeting as per discussed with the president Zila Parishad sonapat

समिति ने चाहा है कि 1 56 55 636/ रुपये की राशि नेशनलाईज बैंक में एफ डी आर के रूप में जमा करवाकर समिति को एक महीने के अंदर अंदर सूचित करे।

Appendix A''

Referred to in Para 2 A of Audit Note of Zila Parishad Sonapat for the period 4/11 to 3/14

- a) The following records as per previous audit note for the period 4/06 to 3/11 were again not put up/maintained
 - b) The following record for the present audit was not put up/maintained
 - i) Sanctioned budget
 - ii) Classified Abstract
 - iii) Stock register of receipt books
 - iv) Pay check register of part time sweeper
 - v) Quarterly and Annual Accounts
-

**REPORT
ON
THE AUDIT AND INSPECTION NOTE ON THE ACCOUNTS OF
ZILA PARISHAD JIND FOR
THE PERIOD FROM APRIL, 2011 TO MARCH, 2013,
AUDITED BY THE DIRECTOR,
LOCAL AUDIT, HARYANA**

The Committee scrutinized the Audit and Inspection Note on the accounts of Zila Parishad Jind for the period from April 2011 to March 2013 audited by the Director Local Audit Haryana as under

(PART I LAST AUDIT NOTE)

(A) SHORT RECOVERIES/NON RECOVERIES AND LOSS OF REVENUE

[1] Para No 8 (a) Period of Audit from 4/1973 to 6/1973

Detail was not available as audit note was not put up

(B) EXCESS, IRREGULAR AND AVOIDABLE PAYMENTS

[2] Para No 8 (b) Period of Audit from 8/1969 to 9/1970

Detail was not available as audit note was not put up

[3] Para No 9 (i) Period of Audit from 5/1979 to 3/1984

Irregular expenditure was again not got regularized

[4] Para No 9 (ii) Period of Audit from 6/1973 to 3/1981

Mali engaged without sanction was again not justified

[5] Para No 9 (iv) Period of Audit from 6/1973 to 3/1981

Penalty for late payments of electricity bills still not made good

[6] Para No 9 (ii) Period of Audit from 4/2006 to 3/2010

Penalty for late payments of telephone bill and electricity bill still not made good

[7] Para No 10 (v) Period of Audit from 4/1990 to 3/1992

Shops were transferred but transfer fee was again not realized

[8] Para No 9 (ii) Period of Audit from 4/1992 to 3/1996

Para No 9 (i) Period of Audit from 4/1988 to 3/1999

Para No 9 (i) Period of Audit from 4/2006 to 3/2010

Purchases for unapproved sources was again not justified

[9] Para No 9 (ii) Period of Audit from 4/1992 to 3/1996

Para No 10 (ii) Period of Audit from 4/2010 to 3/2011

Expenditure in excess incurred on entertainment charges against the limit was again not recovered

[10] Para No 8 Period of Audit from 4/1995 to 3/2006

Car use for other purpose was again not justified

[11] Para No 9 (v) Period of Audit from 4/2006 to 3/2010

Transporting charges were again not recovered out of Zila Parishad Fund

[12] Para No 9 (vi) Period of Audit from 4/2006 to 3/2010

Payment were made for repair of Meeting Hall and installation of submersible but utilization certificate were not obtained

(C) IRREGULARITIES IN WORKS ACCOUNTS

[13] Para No 9 (i) Period of Audit from 4/1973 to 6/1973

Details was not available audit note was not put up

[14] Para No 11 (i) Period of Audit from 7/1973 to 3/1984

Rs 17058/ was spent without observing work rules was again not justified

[15] Para No 11 (ii) Period of Audit from 7/1973 to 3/1984

Rs 49965 spent on shops without observing work rules was again not justified

[16] Para No 9 (ii) Period of Audit from 4/1988 to 3/1989

Rs 6100/ were paid for construction of sewerage as detailed in para but utilization certificate was again not put up

(D) SANCTION WANTING

[17] Para No 9 (i) Period of Audit from 4/1971 to 3/1972

Details was not available as audit note was again not put up

[18] Para No 5 (i) Period of Audit from 4/1973 to 6/1973

Para No 9 (iii) Period of Audit from 6/1973 to 3/1984

Government sanction for investment of Rs 1 Lac was not obtained

[19] Para No 9 (i) Period of Audit from 4/1990 to 3/1992

Rs 200000/ was paid to Kurukshetra Development Board for Mela Ground but Government sanction was again not obtained

(E) MISCELLANEOUS

[20] Para No 10 Period of Audit from 8/1969 to 9/1970

Para No 10 Period of Audit 10/1970 to 3/1971

Para No 10 Period of Audit 4/1971 to 2/1972

Para No 14 (i) period form 4/1971 to 2/1972

Para No 10 (i) period form 4/1972 to 9/1972

Para No 11 (iii) period form 10/1972 to 3/1973

Details was not available as audit note was again not put up

Para No 11 (iii) period form 4/2010 to 3/2011

Classified register was again not obtained

समिति ने चाहा है कि 4/73 से लेकर 3/11 तक के विभिन्न पैराज की लेटेस्ट और डिटेल्ड रिप्लाय समिति के पास एक महीने के अन्दर अन्दर भेज दी जाए।

(PART – II PRESENT AUDIT)

[21] Para No 9 Embezzlement/Temporary Misappropriation of Funds

Heavy cash as detailed below was kept in hand against the prescribed limit of Rs 5000/ in contravention of rule 33 3 of Haryana Panchayati Raj Act 1996 Unauthorized retention of cash in hand tentamounts to temporary misappropriation of Zila Parishad Fund which is brought to the notice of Director Panchyat Haryana for suitable action against the official at fault

Month	Amount (Rs)
5/2011	72306/
9/2011	16532/
12/2011	22942/
2/2012	38994/
7/2012	7467/
10/2012	34576/

The Department in its written reply stated as under

The calculation of interest has been made of the whole amount @ 4% Annum which became= 541/ The same amount shall be deposited in Zila Parishad Fund in lieu of loss of Bank interest by the defaulting official and warn to dealing hand to be more careful in future

समिति ने चाहा है कि इस पैरा में जो 4 प्रतिशत इन्ड्रस्ट कल्कुलेट किया गया है उसकी बजाए 9 प्रतिशत इन्ड्रस्ट कल्कुलेट करने के बाद जो एमाउट निकलता है उसको जमा करवाने के बाद समिति को एक महीने के अन्दर अन्दर सूचित करे।

[22] Para No 10 Excess, Irregular and Avoidable Payments

(i) Block jeep as detailed below was repaired from local firm instead of Govt workshops as required vide Sr No 18 (b) Appendix A Rule 74 of the Haryana Panchyati Raj Finances Budget Accounts Audit Taxation and Works Rules 1996 This was irregular The irregularity may be looked into for fixing responsibility for not repairing the vehicle from approved sources and results may be intimated at the time of next audit

Vr No	Month	Amount (Rs)	Particulars	Name of Firm
17	6/11	9697/	Repair of	M/S P P Jeep
			Motorbike	Pvt Limited Karnal
55	12/12	11332/	do	do

The Department in its written reply stated as under

According to Haryana Motor Act the repairing of vehicle should be done from the Govt Workshop But it can be done from out sources after receiving N O C from G M Roadways concerned The repairing work was done from outsourcing without obtaining N O C from G M Roadways It shall be noticed in future

(ii) As per provisions of Appendix A Rule 52 Sr No 18 of the Panchayati Raj Fiannce Budget Accounts Audit Taxation and Works Rules 1996 Zila Parishad is allowed to spent on the Diesel/Oil 5000/ per month and 60 000/ per year and repair of jeep Rs 10 000/- per year but as detailed below the expenditure was incurred in excess of the prescribed limit which may either be got regularized with the sanction of competent authority or made good and compliance shown at the next audit

Year Expenditure	Expenditure on repair	
2011 2012	70964/	11332/
2012 2013	167699/	Nil

The Department in its written reply stated as under

The Government vide letter No PRA 2 2008/10595 10615 dated 4 1 2008 has raised the limit of journey from 1500 Km in a month to 3000 Km in a month Accordingly the expenditure on fuel consumption has been increased with the sanction of Government

(iii) Block jeep as per instance given below was used for purpose other than that of the legitimate affairs of the Zila Parishad which was irregular. The cost of these journeys should now be claimed and recovered from concerned Department as per rate approved by the Government and compliance shown at the next audit.

Date	K M	Oil Consumed	Purpose of Journey
16 09 12	80	11 50 Liter	To attend the worker meeti at Punjabi Dharmshala Narwana
30 09 12	150	22 do	For Jan Sampark Ralies
09 11 12	35	5 do	For Swastiya Abhiyan Narwana
08 03 13	140	20 do	do
26 03 13	85	14 do	To attend the Jan Sabha of Sh. Randip Singh Surjewala Arya School

The Department in its written reply stated as under

The Purpose of journeys made by the Chairperson was not in Public Purpose. The Recovery of the above said amount shall be deposited in Zila Parishad funds at earlier which shall be intimated later on.

समिति ने चाहा है कि इस पैरा के पार्ट 1 तथा पार्ट 2 में जो एक्सेस एक्सपेंडीचर किया गया है उस एमाउंट को कम्प्यूटेट एथोरिटी से रेगुलराईज कराने के बाद समिति को एक महीने के अन्दर अन्दर सूचित करे।

समिति ने चाहा है कि इस पैरा के पार्ट 3 में जो एमाउंट है उस एमाउंट को सबधित कर्मचारी/अधिकारी से रिकवर करके समिति को एक महीने के अन्दर अन्दर सूचित करे।

[23] Para No 11 Miscellaneous

(i) Annual physical verification of stock and store was not done during the period under audit as required vide rule 15 16 of P F R Vol I. Needful may be done now and shortage of stock if any be pointed out at the next audit.

The Department in its written reply stated as under

The point has been noted and compliance be made in future.

(ii) Disposal of old News Paper for the period under audit was not pointed out. Needful may be done now and credit of sale proceeds into Zila Parishad and shown at the next audit.

The Department in its written reply stated as under

No news papers have been purchased in this office during the presented period of Audit.

(iii) Classified abstract register was not maintained. In the absence of which correctness of expenditure against sanctioned budget could not be watched. The record may be completed now and compliance shown at the next audit.

The Department in its written reply stated as under

The point has been noted & compliance be made in future.

समिति ने चाहा है कि इस पैरा की कम्प्लायंस रिपोर्ट की लेटेस्ट पोजीशन के बारे में समिति को एक महीने के अन्दर अन्दर सूचित करे।

**REPORT
ON
THE AUDIT AND INSPECTION NOTE ON THE ACCOUNTS OF
ZILA PARISHAD, AMBALA FOR THE PERIOD
FROM APRIL, 2010 TO MARCH, 2013,
AUDITED BY THE DIRECTOR,
LOCAL AUDIT HARYANA**

The Committee scrutinized the Audit and Inspection Note on the accounts of Zila Parishad Ambala for the period from April 2010 to March 2013 audited by the Director Local Audit Haryana as under

(PART I LAST AUDIT NOTE)

Action taken on the last audit note was not satisfactory Even its annotated reply was not prepared and submitted to this office However the position of outstanding audit objections till the conclusion of current audit was as under

(A) EMBEZZLEMENT/ TEMPORAY MISAPPROPRIATION OF FUNDS

[1] Para No 9 Period of Audit from 4/1989 to 3/1998

No action was taken against the official who embezzled the amount as yet

[2] Para No 10 Period of Audit from 4/1989 to 3/1998

Retention of huge money in hand as detailed in original paras was not justified as yet

[3] Para No 8 Period of Audit from 4/1998 to 3/1999

[4] Para No 9 Period of Audit from 4/1999 to 3/2001

[5] Para No 9 Period of Audit from 4/2006 to 3/2010

The Department in its written reply stated as under

No reply received from the department so far

समिति जानना चाहती है कि इन पैरा नम्बर मे दिखाये गए विभिन्न केसिज की लैटेस्ट पोजीशन क्या है? समिति ने यह भी जानना चाहा है कि इनमे जो एकाउंट्स की मिस अप्रोप्रियेशन हुई है उसके लिए दोषी अधिकारियो/कर्मचारियो के खिलाफ क्या एक्शन लिया गया है? इस बारे मे समिति को एक महीने के अंदर अंदर सूचित करे?

(B) SHORT RECOVERIES/NON RECOVERIES AND LOSS OF REVENUE

[6] Para No 11 Period of Audit from 4/1987 to 3/1989

The amounts as detailed in original paras were still not recovered

- [7] Para No 7 Period of Audit from 4/1989 to 3/1998
- [8] Para No 10 Period of Audit from 4/1999 to 3/2001
- [9] Para No 7 Period of Audit from 4/2001 to 3/2003
- [10] Para No 6 Period of Audit from 4/2003 to 3/2004
- [11] Para No 11 Period of Audit from 4/2004 to 3/2005
- [12] Para No 6 Period of Audit from 4/2005 to 3/2006
- [13] Para No 8 Period of Audit from 4/2006 to 3/2010

The Department in its written reply stated as under

No reply received from the department so far

समिति जानना चाहती है कि इन पैरा नम्बर में दिखाये गए विभिन्न केसिज की लैटेस्ट पोजीशन क्या है? समिति ने यह भी जानना चाहा है कि इनमें जो एकाउंट्स की मिस अप्रोप्रियेशन हुई है उसके लिए दोषी अधिकारियों/कर्मचारियों के खिलाफ क्या एक्शन लिया गया है? इस बारे में समिति को एक महीने के अंदर अंदर सूचित करें?

(C) IRREGULAR/EXCESS AVOIDABLE EXPENDITURE

- [14] Para No 12 (i) to (vi) and 13 (i) & (ii) Period of Audit from 4/1989 to 3/1998

Irregular expenditure as detailed in original paras were neither got regularized nor made good as yet

- [15] Para No 10 (i) to (iii) and 11 (i) & (ii) Period of Audit from 4/1998 to 3/1999
- [16] Para No 11 (iii) & (iv) Period of Audit from 4/1999 to 3/2001
- [17] Para No 8 (i) & (ii) Period of Audit from 4/2001 to 3/2003
- [18] Para No 7 (i) & (ii) Period of Audit from 4/2003 to 3/2004
- [19] Para No 7 Period of Audit from 4/2005 to 3/2006
- [20] Para No 10 Period of Audit from 4/2006 to 3/2010

The Department in its written reply stated as under

No reply received from the department so far

समिति जानना चाहती है कि इन पैरा नम्बर में दिखाये गए विभिन्न केसिज की लैटेस्ट पोजीशन क्या है? समिति ने यह भी जानना चाहा है कि इनमें जो एकाउंट्स की मिस अप्रोप्रियेशन हुई है उसके लिए दोषी अधिकारियों/कर्मचारियों के खिलाफ क्या एक्शन लिया गया है? इस बारे में समिति को एक महीने के अंदर अंदर सूचित करें?

(D) IRREGULARITIES IN WORKS ACCOUNTS

- [21] Para No 14 (i) Period of Audit from 4/1989 to 3/1998

Requisite approval as suggested in para was not obtained as yet

The Department in its written reply stated as under

No reply received from the department so far

समिति जानना चाहती है कि इस पैरा नम्बर में दिखाये गए केस की लैटेस्ट पोजीशन क्या है? समिति ने यह भी जानना चाहा है कि इसमें जो एकाउंट्स की मिस अप्रोप्रियेशन हुई है उसके लिए दोषी अधिकारियों/कर्मचारियों के खिलाफ क्या एक्शन लिया गया है? इस बारे में समिति को एक महीने के अंदर अंदर सूचित करे?

(E) MISCELLANEOUS

[22] Para No 5 (a) Period of Audit from 4/1987 to 3/1989

Cash book was not reconciled with PLA pass book as yet

[23] Para No 5 (d) Period of Audit from 4/1989 to 3/1998

[24] Para No 11 (i) Period of Audit from 4/1998 to 3/1999

[25] Para No 13 (ii) Period of Audit from 4/2001 to 3/2003

[26] Para No 5 Period of Audit from 4/2001 to 3/2003

Demand and collection register as suggested in para was still not maintained

[27] Para No 15 (iii) Period of Audit from 4/1989 to 3/1998

Physical verification of stock and store was not conducted as yet

[28] Para No 11 (iii) Period of Audit from 4/1998 to 3/1999

Physical verification of stock and store was not conducted as yet

[29] Para No 12 (iii) Period of Audit from 4/1999 to 3/2001

[30] Para No 10 (iii) Period of Audit from 4/2001 to 3/2003

[31] Para No 8 Period of Audit from 4/2004 to 3/2004

[32] Para No 11 (iii) Period of Audit from 4/2006 to 3/2010

[33] Para No 15 (v) Period of Audit from 4/1989 to 3/1998

Immovable property register was again not maintained

[34] Para No 15 (vii) Period of Audit from 4/1989 to 3/1998

Months and annual account were not prepared

[35] Para No 11 (i)a to k Period of Audit from 4/2006 to 3/2010

Records/Registers as detailed in original para not maintained as yet

[36] Para No 11 (ii) Period of Audit from 4/2006 to 3/2010

Interest earned on savings Bank account amounting to Rs 1 19 256/ not refunded to funding agency or utilized with the sanction of competent authority as yet

[37] Para No 11 (iv) Period of Audit from 4/1989 to 3/2010

Disposal/auction of old news papers as detailed in original para not done as yet

The Department in its written reply stated as under

No reply received from the department so far

समिति जानना चाहती है कि इन पैरा नम्बर में दिखाये गए विभिन्न केसिज की लैटेस्ट पोजीशन क्या है? समिति ने यह भी जानना चाहा है कि इनमें जो एकाउंट्स की मिस अप्रोप्रियेशन हुई है उसके लिए दोषी अधिकारियों/कर्मचारियों के खिलाफ क्या एक्शन लिया गया है? इस बारे में समिति को एक महीने के अंदर अंदर सूचित करें?

(F) OBJECTION STATEMENT

[38] The following items of objection statement were still outstanding These may be settled early

Sr No	Period	Item No outstanding
1	4/1987 to 3/1989	1 and 2
2	4/1989 to 3/1998	1 to 5
3	4/1998 to 3/1999	1 to 3
4	4/1999 to 3/2001	1 and 2
5	4/2003 to 3/2004	1 and 2
6	4/2006 to 3/2010	All

The Department in its written reply stated as under

No reply received from the department so far

समिति जानना चाहती है कि इन पैरा नम्बर में दिखाये गए विभिन्न केसिज की लैटेस्ट पोजीशन क्या है? समिति ने यह भी जानना चाहा है कि इनमें जो एकाउंट्स की मिस अप्रोप्रियेशन हुई है उसके लिए दोषी अधिकारियों/कर्मचारियों के खिलाफ क्या एक्शन लिया गया है? इस बारे में समिति को एक महीने के अंदर अंदर सूचित करें?

(PART II – PRESENT AUDIT)**[39] Para No 2 A Record not put up****(i) Period of Audit from 4/1987 to 3/2010**

The following described record again not put up in audit The same may be traced out and put up at the time of next audit positively

a)	4/1987 to 3/1989	2 (a)	Treasury challan of Rs 1105/
b)	4/1989 to 3/1998 4/1998 to 3/1999 4/1999 to 3/2001 4/2001 to 3/2003	do	Record as detailed in original paras
c)	4/2004 to 3/2005	2 A (i)	Stock Register of receipts books
	do	2 A (ii)	Detailed estimates of grants transferred to various blocks

- d) 4/2005 to 3/2006
 - (i) Service book of Sh Subhash Chander Gupta Accounts officer and Anita Rani Account Clerk
 - (ii) Establishment check register
- e) 4/2006 to 3/2010
 - (i) Service books of Sh S K Goel Accounts officer Brij Pal Superintendent Surender Kumar Clerk Ramesh Verma Steno Neeta Rani Clerk and Balram Singh Peon
 - (ii) Attendance Register of News paper
 - (iii) Budget Register
 - (iv) Establishment Check Register
 - (v) Vr No 390 to 399 of February 2007
 - (vi) Vr No 387 to 3/2008
 - (vii) Vr Nil of January 2009
 - (viii) Vr No 184 to 8/2009
 - (ix) Vr No 435 to 3/2010
 - (x) Repair register of vehicle
 - (xi) Bank pass book of Indian overseas bank A/c No 52 000
 - (xii)
 - (xii)

The Department in its written reply stated as under

No reply received from the department so far

इस घेरे से सबधित समिति ने अपनी टिप्पणी दी है कि विभाग उन अधिकारियो/कर्मचारियो की जिम्मेवारी तय करे कि उन्होने सबधित रिकॉर्ड ऑडिट के समय क्यों नहीं दिखाया।

(ii) Period of Audit from 4/2010 to 3/2013

- (i) PLA Register for the period 4/2010 to 3/2013
- (ii) Log Book of Parishad jeep
- (iii) Repair Register of jeep
- (iv) Stock Register of Stationary
- (v) Stock/store Register of white wash of ZP Building in 8/11& its admin Approval & Technical sanction
- (vi) Rent Register of shops of Zila Parishad (Under PS Barara)
- (vii) Rent Register of govt buildings rented to 1 XEN SDE No 1 Public Health Ambala 2 Asst Agri Engineer Office Ambala 3 CEO Fishries Dev
- (viii) Agency Ambala 4 DRDA Farmer Dev Agency 5 Forest Deptt Haryana 6 Distt Food & Supply Controller Ambala and 7 Distt Employment officer Ambala

- (ix) Servicer Book of Sh Babu Ram Accounts Officer & Sh SK Goyal Accountant
- (x) Establishment Check Register
- (xi) Grants Registers
- (xii) Budget Register
- (xiii) Attendance Register of News Papers

The Department in its written reply stated as under

पैरा न 2 को मध्य नजर रखते हुए लिखा जाता है कि जो रिकार्ड 4/10 से 3/13 तक आडिट के समय प्रस्तुत नहीं किया गया वह रिकार्ड तैयार कर लिया गया है अगले आडिट में प्रस्तुत कर दिया जायेगा। अतः पैरा समाप्त करने का कष्ट करे जी।

समिति ने अपनी आब्जर्वेशन दी है कि विभाग यह सुनिश्चित करे कि वह रिकॉर्ड अपने स्तर पर चैक करने उपरान्त अगले ऑडिट के समय निश्चित रूप से प्रस्तुत करे।

[40] Para No 4 Financial Position

Financial position of Zila Parishad fund is exhibited in appendix A to this note in comparative form

Increase in income and expenditure in the year 2010 11 2011 12 2012 13 as compare with previous years due to receipts of more grant and execution of more development works and disbursement of more fund as honorarium to Panch Sarpanch and other members

The Department in its written reply stated as under

No reply received from the department so far

समिति ने चाहा है कि 31 मार्च 2013 को क्लोजिंग बैलेंस क्या था उस बारे में विभाग समिति को सूचित करे। क्या 2 60 77 491/ रुपये की राशि किसी सेटिंग एकाऊंट में रखी हुई है या इसकी कोई एफ डी आर करवाई हुई है? उसकी वर्तमान स्थिति एक महीने के अंदर अंदर समिति को सूचित की जाये।

[41] Para No 5 Grants

a) The position of grants received under P R I Scheme during the period 4/2010 to 3/2013 is exhibited in Appendix B to this note is summarized as under

i) The grants at Sr No 1 & 2 received from DDPO Ambala The grant at Sr No 3 received from NEFT Haryana The grant at Sr No 4 received from Thirteenth Finance Commission (utilized partially - This may be utilized fully now for the purpose for which granted) were advanced to B D P O of the District for development of drinking arrangement of water supply and sanitations etc but utilization certificate of these grant alongwith relevant records were not received/obtained from all the blocks and put up for audit This was not in order The utilization certificate of each grant may be obtained now and shown at the time of next audit for verification The grant at Sr No 5 received from Haryana Treasury Chandigarh and grants at Sr No 6 to 10 from 13th Finance

Commission are lying unspent these may be utilised for the purpose granted for and utilization certificate along with relevant records be shown at the time of next audit

b) The position of grants received by Zila Parishad Ambala in respect of share of sale of wine from DDPO Ambala during the period 4/2010 to 3/2013 is exhibited in Appendix C to this note is summarized as under

i) The grants at Sr No 1 to 4 received from DDPO Ambala in respect of share of sale of wine for Development work and miscellaneous expenditure of Zila Parishad and utilised fully but utilization certificate of these amount alongwith relevant records were not received (obtained from all the DDPOs and put up for audit This was not in order The utilization certificate of each grant may be obtained now and shown at the time of next audit

The Department in its written reply stated as under

No reply received from the department so far

समिति ने चाहा है कि सबधित विभाग से यूटीलाईजेशनस सर्टिफिकेट लेकर लोकल ऑडिट डिपार्टमेंट को एक महीने के अंदर अंदर जमा करवाया जाये ।

[42] Para No 8 Recoveries/Arrears

Heavy arrears amounting to Rs 2080423/ on account of rent of Zila Parishad Building/Shops is exhibited in Appendix D to this note Strenuous efforts may be made to recover the the arrears and compliance shown at the time of next audit

The Department in its written reply stated as under

पैरा न 8 में जो राशि Rent बारे दिखाई गई है उसमें कार्यालय का यह कहना है कि जितनी भी जिला परिषद की बिल्डिंग सम्पति रजिस्टर के मुताबिक किराये पर है सभी से upto date rent वसूल किया जा चुका है। जहाँ तक बराड़ा में जिला परिषद दुकानों बारे यह कहना है कि Rent Register upto date तैयार कर लिया गया है तथा अब तक 2 17 551/ रुपये किराया वसूल किया जा चुका है। बाकी वसूली बारे प्रयास जारी है।

जिला रोजगार कार्यालय ने जिला परिषद बिल्डिंग को 15 09 2010 को खाली कर दिया था तथा 1 3 2010 से 15 9 10 तक का किराया 15 903 रुपये RN 215/3 दिनांक 15 9 10 को जमा करवा दिया गया था आडिट के समय रिकार्ड दिखा दिया जायेगा।

अतः पैरा समाप्त करने का कष्ट करे जी।

समिति ने चाहा है कि विभाग रिकवरी से सम्बन्धित नवीनतम स्थिति समिति को सूचित करे।

[43] Para No 9 Temporary Misappropriation of fund

Accumulation of cash in hand in the departmental chest as per instances given below was in excess the maximum prescribed limit of Rs 5 000/ without approval of Govt as required vide rule 33 (3) of Haryana Panchyati Raj Finance Budget Accounts Audit Taxation and works Rule 1996 This tantamount to misappropriation of Zila Parishad Fund The omission

may be justified and got regularized with the approval of Govt and strictly avoided in future

Month/Year	Cash in Hand (Amount)
4/2010 Treasury Cash Book	37 298 00
8/2010 do	70 975 00
9/2010 do	37 298 00
3/2011 do	12 555 00
3/2012 do	6 756 00
3/2011 Own Sources Cash Book (Wine)	8558 00

The Department in its written reply stated as under

जैसा कि आडिट द्वारा 4/10 कि ट्रेजरी कैश बुक में 37 298/ रुपये cash Balance लिखा गया है। कार्यालय द्वारा चैक करने पर पाया गया 4/2010 के पूरे महीने की कैश चैक की गई 30 4 2010 को केवल 83/ रुपये ही कैश बैलेंस पाया गया।

8/2010 में as per cash closing balance Nil है। 9/2010 में Rent of Office Building 21 395/ जो 1 9 2010 तथा 15 903/ रेंट 15 9 2010 को कार्यालय में प्राप्त हुये 15 11 2010 को PLA A/c में जमा करवा दिये गये थे।

3/11 बैलेंस बारे कार्यालय का यह कहना है कि 12 555/ रुपये जो 31 3 2011 को बकाया थे वह पैसे 31 3 2011 को 4 कर्मचारियों को छठे वेतन आयोग का 30 प्रतिशत बकाया एरियर राशि झा की गई थी। 2 कर्मचारियों को 31 3 2011 को पैमन्ट की गई। बाकी 2 कर्मचारी out of station के थे। जो Balwan singh Driver को दिनांक 2 5 2011 को 7 615/ रुपये तथा DDPO Prem Chand को 4 940/ का डी डी बनाकर 27 6 2011 को भेजा गया इसलिए ये राशि 31 3 2011 को बैलेंस थी। 31 3 2012 के बैलेंस बारे लिखा जाता है कि 14 500/ रुपये contingency के लिए झा करवाये गये थे। उसमें से 7 744/ की पैमन्ट 31 3 2012 को की गई तथा बाकी पैमन्ट टेलीफोन बिल व डाक टिकट खरीदने हेतु रखे गये। 4/12 में सारी राशि खर्च कर दी गई। अगले आडिट में दिखा दिया जाएगा। 3/11 own sources cash book में 8 558/ दिनांक 31 3 2011 को प्राप्त हुये तथा 6 4 2011 को बैंक में जमा करवा दिये गये थे। भविष्य में इस बारे ध्यान रखा जायेगा।

अतः उपरोक्त तथ्यों को मध्य नजर रखते हुए पैरा समाप्त करने का कष्ट करे जी।

समिति ने चाहा है कि इस विषय को दोबारा टेकअप करके नवीनतम स्थिति से समिति को अवगत कराया जाये।

[44] Para No 10 Irregular/Excess and Avoidable Expenditure

(i) The expenditure on the repair of Zila Parishad Vehicle was incurred in excess of the limits prescribed for Zila Parishad under Rule 52 against Sr No 18 (b) of Appendix A of Haryana Panchayat Raj Finance Budget Accounts Audit Taxation and works Rule 1996 without obtaining the sanction of Govt which is not in order. The requisite ex post fact sanction from the Govt may be obtained and compliance shown at the time to next Audit

Year	Expenditure Incurred (Rs)	Prescribed Limit (Rs)	Excess Expenditure (Rs)
2010 2011	66175 00	10000 00	56175 00
2011 2012	36775 00	10000 00	26775 00
2012 2013	51879 00	10000 00	41879 00

The Department in its written reply stated as under

2010 11

1 6 559/ रुपये का बिल नवम्बर 2009 का बकाया था जिसकी पैमन्ट 2010 11 में की गई।

2 8 670/ रुपये में गाड़ी का बीमा करवाया गया जो कि जरूरी था।

3 10 052/ गाड़ी की अधिकृत डीलर से सर्विस करवाई गई।

4 40 050/ गाड़ी के टायर की पैमन्ट की गई क्योंकि गाड़ी 6 साल चलने में 2 00 000 लाख किमी कवर कर चुकी थी। टायर बिल्कुल खत्म हो चुके थे। उपरोक्त सभी payment अतिरिक्त उपायुक्त महोदय द्वारा स्वीकृति उपरान्त ही पैमन्ट की गई।

अतः उपरोक्त तथ्यों को मध्य नजर रखते हुए पैरा 2010 11 गाड़ी expenditure बारे ड्रॉप किया जाये। रिपेयर व सर्विस पर केवल 10 000/ रुपये ही खर्च हुये।

2011 12

जिला परिषद की गाड़ी का A C खत्म हो चुका था। जिला परिषद की मीटिंग में प्रधान तथा अन्य सदस्यों द्वारा A C लगवाने बारे admin approval दे दी गई थी। अतिरिक्त उपायुक्त महोदय की स्वीकृति उपरान्त कमेटी बनाई गई। कमेटी द्वारा कुटेशन प्राप्त करने उपरान्त ही सबसे कम रेट वाली फर्म को पैमन्ट की गई थी तथा गाड़ी में ए सी लगवाया गया।

2012 13

गाड़ी के 10 साल पूरे होने की वजह से गाड़ी की major over hauling होनी जरूरी थी। जिला परिषद की मीटिंग में रिपेयर पर होने वाले खर्च 51 879/ की Admin approval दे दी गई। अतिरिक्त उपायुक्त महोदय एवम उप मुख्य कार्यकारी अधिकारी जिला परिषद की स्वीकृति उपरान्त राशि की पेमेंट की गई।

(ii) Surcharge on Telephone Bill & Bank Charges

<u>Vr No & Period</u>	<u>Amount</u>	<u>Detail</u>
18 of 8/2011	15/	Surcharge on telephone bill
Nil of 7/2010	370/	Bank Charges
Nil of 9/2011	141/	do
Nil of 3/2011	60/	do
39 of 9/2011	126/	do
Nil of 2/2012	214/	do
01 of 4/2012	105/	do

The Department in its written reply stated as under

15/ रुपये surcharge बारे लिखा जाता है कि कइ बार बिल कार्यालय मे देरी से प्राप्त होते है तब तक due date निकल जाती है / या फिर खजाने से ड्रा करवाने मे देरी हो जाती है। इसलिए surcharge की पैमन्ट की गई। भविष्य मे इस बारे ध्यान रखा जायेगा। जहा तक bank charges बारे सवाल है इस कार्यालय का सभी बैंको मे saving account है। उनसे कार्यालय को लाखो रुपये ब्याज प्राप्त होता है। बैंको का कहना है कि जब बैंक द्वारा आपको ब्याज दिया जाता है तो bank charge भी लगेंगे। केवल current a/c पर bank charge नहीं लगते। अतः पैरा समाप्त करने की कृपा करें।

समिति जानना चाहती है कि इस सम्बन्ध मे विभाग ने सरकार से ex post facto एपूवल ले ली है या नहीं। साथ ही समिति ने यह भी टिप्पणी की है कि भविष्य में सबधित नियमों की दृढ़ता से पालना की जाये।

[45] Para No 11 Defective Maintenance of Records

While conducting the present audit of Zila Parishad Ambala it was noticed that the closing balance of Treasury Cash Book as on 31 3 2011 (Treasury/Bank column) was Rs 41 19 618/ but the same amount was not taken as opening balance on 01 4 2011 and no PLA record was put up to audit for verification this practice indicate the doubt of mis appropriation of funds which was not pointed out due to not put up of PLA Register/Record The Matter may be brought to the kind notice of higher authorities to conduct the detailed enquiry in the matter

The Department in its written reply stated as under

उपरोक्त विषय आडिट के ध्यान मे लाया जाता है कि 30 4 2010 तक जिला परिषद की सारी पैमन्ट पी एल ए अकाउंट के द्वारा की जाती रही है। परन्तु सरकार ने 2010 11 मे जिला परिषद को बजट से खजाना द्वारा वेतन व अन्य पैमन्ट देनी शुरू कर दी तथा मई 2011 से जिला विकास एवम पचायत अधिकारी को DDO बनाकर उसी के द्वारा सारी पैमन्ट ड्रा होती रही है और सरकार ने पी एल ए अकाउंट को बिलकुल बंद करवा दिया तथा इस कार्यालय द्वारा इसे खाते से किसी भी प्रकार की पैमन्ट ड्रा नहीं की गई। इसे cash book के bank column मे 31 3 2011 तक B/F किया गया। जो 41 19 618/ रुपये था जबकि पी एल ए बारे मुख्यालय को बार बार पत्र लिखे गये कि पी एल ए में 41 19 618/ रुपये का क्या किया जाना है। इस बारे मार्गदर्शन दिया जाये। परन्तु मुख्यालय से इस बारे कोई मार्गदर्शन प्राप्त नहीं हुआ। 1 4 2011 से उप मुख्य कार्यकारी अधिकारी जिला परिषद को DDO power दी गई तथा नया DDO कोड जारी किया गया। इस तरह जब सभी payment allotted budget मे से ही की जाती रही तो PLA account को बार बार B/F करने का क्या औचित्य था। इस प्रकार इसे कैश बुक मे B/F नहीं किया गया जो की आज अभी तक भी पी एल ए मे बकाया पड़ा है। यदि audit इसे B/F करवाना चाहता है तो कार्यालय द्वारा B/F दिया जायेगा। इसमे किसी प्रकार का misuse of funds नहीं किया गया। सरकारी पैसा सरकारी खजाने मे ही पड़ा है। अगले आडिट मे PLA register प्रस्तुत कर दिया जायेगा तथा खजाना अधिकारी से इस आशय बारे पुष्टी करवा दी जायेगी कि 4/10 के बाद इस कार्यालय द्वारा पी एल ए खाते मे से किसी भी प्रकार की पैमन्ट ड्रा नहीं की गई।

अतः उपरोक्त तथ्यों को मध्य नजर रखते हुए पैरा समाप्त करने का कष्ट करें जी।

समिति ने चाहा है कि विभाग 41 19 618/ रुपये की राशि को रैगुलर एकाउंट मे जमा करवाकर समिति को सूचित करें।

[46] Para No 12 Miscellaneous

i) The following record/registers required to be maintained under the act/rules were not maintained as yet These may be maintained now in prescribed form brought upto date and produced in audit at the time of next audit

- a) Temporary advance register in form no IV (Rule 18)
- b) Classified abstract register in form VI (Rule 19)
- c) Register of cheque/drafts in form XVIII (Rule 49)
- d) Stock Register of receipts books from XIII (Rule-48)
- e) Quarterly account of income and expenditure in form VII not prepared and sent to Govt (Rule 22)
- f) Register of deposits/securities (Rule 79 (i))
- g) Demand and collection Register
- h) T A check Register
- i) Months and Annual Account in form VIII (Rule 22 (h))
- j) Budget Register
- h) Property Register

ii) Physical verification of stock/store was not conducted by the Chief Executive Officer for the period under audit as required under Rule 86 of Haryana Panchayati Raj Finance Budget Accounts Taxation and works Rule 1996 Needful may be done now and compliance shown at the time of next audit

iii) Disposal of old newspaper for the period under audit was not done The same may be auctioned now and credit of sale proceeds shown at the time of next audit

The Department in its written reply stated as under

No reply received from the department so far

समिति जानना चाहती है कि विभाग द्वारा सबधित रिकॉर्ड मैटेन किया जा रहा है या नहीं। इसके बारे में समिति को सूचित करें।

Appendix A

Referred to Para 4 of this Audit Note of Zila Parishad Ambala
for the period 4/2010 to 3/2013

**Statement showing the financial position of Zila Parishad in
comparative form**

Period	2009 10 (Rs)	2010-11 (Rs)	2011 12 (Rs)	2012 13 (Rs)
Opening Balance	5627038	4328232	6955112	9857480
Income	34289795	25624235	39721580	51400904
Total	39916833	29952465	46676692	61258384
Exp	35588601	22997353	36819212	35180893
Closing Balance	4328232	6955112	9857480	26077491

Appendix "B"
Referred to Para 5 (a) of this Audit Note of Zila Parishad Ambala for the period 4/2010 to 3/2013
Statement showing position of grants received under PRI Scheme Zila Parishad for the period 4/2010 to 3/2013

Sr No	Name of Sanctioning Authority	Letter No & Date	Major Head	Opening Balance	Grant Received	Total	Amount spent & Admitted in Audit	Amount spent and admitted in Audit	Unspent Balance	Remarks
1	Received from DDPO Ambala City	4070/PTS dt 27 7 2010	2515-ORDP Asst to PRI Institution		2356000	2356000	2356000		Nil	
2	Received from DDPO Ambala City	476/PTS dt 31 03 11	2515-ORDP Asst. to PRI Institution		2212500	2212500	2212500		Nil	
3	Received from NEFT Haryana	01 09 11			2612312	2612312	2612312		Nil	
4	Received Head PRI 13 th Finance (1 Inst.)	09 02 12			918616	918616	846166		72450	
5	Received from Haryana Treasury Chd	10 03 12			2069504	2069504			2069504	
6	Grant in Aid 13 th Finance	02 04 12 & 07 04 12			1628997	1628997			1628997	
7	Grant in Aid 13 th Finance	39485-547 dt 16 07 12			2910687	2910687			2910687	
8	Grant in Aid 13 th Finance	346 dt 02 01 13			2003435	2003435			2003435	
9	Grant in Aid 13 th Finance	12556 dt 08 03 13			3187979	3187979			3187979	
10	Grant in Aid 13 th Finance	14478 dt 15 03 13			1737667	1737667			1737667	

Appendix "C"

Referred to Para 5 (b) of this Audit Note of Zila Parishad Ambala for the period 4/2010 to 3/2013

Statement showing position of grants received under own resources Zila Parishad for the period 4/2010 to 3/2013

Sr No	Name of Sanctioning Authority	Letter No & Date	Major Head	Opening Balance	Grant Received	Total	Amount Spent & Admitted in Audit	Amount spent but not admitted in Audit	Unspent Balance	Remarks
1	Received from DDPO Ambala City	dt. 20 05 11			994953	994953	994953		Nil	
2	Received from DDPO Ambala City	dt. 09 05 11			37344	37344	37344		Nil	
3	Received from DDPO Ambala City	dt. 18 06 12			1811943	1811943	1811943		Nil	
4	Received from DDPO Ambala City	dt. 04 07 12			34284	34284	34284		Nil	

Appendix "D"

Statement showing the arrear of building rent of Zila Parishad Ambala during the period 4/2010 to 3/2013

Sr No	Building/Property	Allotment to office	Arrear as on 31 03 13 (Rs)	Remarks
1	Panchayati Raj Training Building	Xen SDE No 1 Public Health Ambala	501900	Old arrear of rent since 1975 to 09 02 90
2	Main Parishad Building	DRDA Farmer Development Agency	219925	Old arrear since 3/89
3	Main Road Barara	Shop Rent	1356126	Old arrear since 3/89
4	Company Bagh Building	Distt Employment Officer Ambala City occupy by BPDO Ambala II	2472	Rent for the m/o 3/10
		Total	2080423	

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Published under the authority of the Haryana Vidhan Sabha
and printed by the Controller Printing and Stationery
Department Haryana Chandigarh