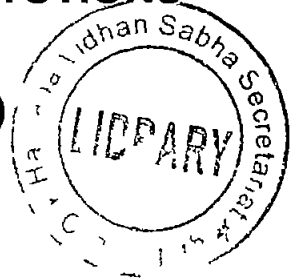


**HARYANA VIDHAN SABHA  
COMMITTEE ON LOCAL BODIES AND  
PANCHAYATI RAJ INSTITUTIONS**

**(2015-2016)  
(EIGHTH REPORT)**

**REPORT  
ON**



**THE AUDIT AND INSPECTION NOTES ON THE  
ACCOUNTS OF ZILA PARISHAD, SIRSA FOR THE  
PERIOD FROM APRIL, 2012 TO MARCH, 2013,  
PANCHAYAT SAMITIS, PEHOWA FOR THE PERIOD  
FROM APRIL, 2012 TO MARCH, 2013, PUNDRI FOR  
THE PERIOD FROM APRIL, 2005 TO MARCH, 2013,  
TOHANA FOR THE PERIOD FROM  
APRIL, 2010 TO MARCH, 2013 AND NISSING  
FOR THE PERIOD FROM  
APRIL, 2010 TO MARCH, 2013  
AUDITED BY THE DIRECTOR, LOCAL AUDIT,  
HARYANA**



**(Presented to the House on 30<sup>th</sup> March, 2016)**

**HARYANA VIDHAN SABHA SECRETARIAT  
CHANDIGARH  
2016**

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## COMPOSITION OF THE COMMITTEE ON LOCAL BODIES AND PANCHAYATI RAJ INSTITUTIONS

(2015 2016)

### CHAIRPERSON

1 Dr Abhe Singh Yadav M L A Chairperson

### MEMBERS

2	Shri Jai Parkash M L A	Member
3	Prof Dinesh Kaushik M L A	Member
4	Shri Subhash Sudha M L A	Member
5	Shri Manish Kumar Grover M L A	Member
6	Shri Makhan Lal Singla M L A	Member
** 7	Sardar Bakhshish Singh Virk M L A	Member
8	Shri Rajdeep Singh Phogat M L A	Member
9	Shri Tek Chand Sharma M L A	Member
***10	Shri Vipul Goel M L A	Member

### SPECIAL INVITEES

\*1 Shri Sukhwinder M L A  
 \*2 Shri Naseem Ahmed M L A  
 \*\*3 Shri Mool Chand Sharma M L A

### SECRETARIAT

1 Shri Sumit Kumar Principal Secretary  
 2 Shri Naren Dutt Deputy Secretary  
 3 Shri Jagtar Singh Superintendent

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\* Shri Sukhwinder M L A and Shri Naseem Ahmed M L A was nominated by the Hon ble Speaker as Special Invitees to serve on the Committee w e f 11th May 2015 for the remaining period of the year 2015 16

\*\* Shri Mool Chand Sharma M L A was nominated by the Hon ble Speaker as Special Invitee to serve on the Committee w e f 26th May 2015 for the remaining period of the year 2015 16

\* Sardar Bakhshish Singh Virk M L A resigned from the Membership of the Committee w e f 23rd July 2015 on being appointed as Chief Parliamentary Secretary and his resignation has been accepted by the Hon ble Speaker on 27th July 2015

\*\* Shri Vipul Goel M L A was nominated by the Hon ble Speaker as Member to serve on the Committee w e f 4th August 2015 for the remaining period of the year 2015 16

## INTRODUCTION

I Abhe Singh Yadav the Chairperson of the Committee on Local Bodies and Panchayati Raj Institutions having been authorized by the Committee in this behalf present this Eighth Report on the various Audit and Inspection Notes on the accounts of Zila Parishad Sirsa for the period from April 2012 to March 2013 Panchayat Samitis Pehowa for the period from April 2012 to March 2013 Pundri for the period from April 2005 to March 2013 Tohana for the period from April 2010 to March 2013 and Nissing 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 Sirsa for the period from April 2012 to March 2013 Panchayat Samitis Pehowa for the period from April 2012 to March 2013 Pundri for the period from April 2005 to March 2013 Tohana for the period from April 2010 to March 2013 and Nissing 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 Parishad and Panchayat Samitis. 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 14th March 2016

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 14TH MARCH 2016

DR ABHE SINGH YADAV  
CHAIRPERSON

## **REPORT**

### **GENERAL**

The Committee on the Local Bodies & Panchayati Rāj Institutions for the year 2015-16 consisting of nine Members was nominated by the Hon'ble Speaker Haryana Vidhan Sabha on 28th April 2015 vide Notification No. LB/PRIC 1/2015-16/24 dated Chandigarh the 29th April 2015. Dr. Abhe Singh Yadav, MLA, was nominated as Chairperson of the Committee by the Hon'ble Speaker.

The Committee held 39 meetings during the year 2015-16 till the finalization of the Report.

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**REPORT  
ON  
THE AUDIT AND INSPECTION NOTE ON THE ACCOUNTS OF  
ZILA PARISHAD, SIRSA 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 Sirsa for the period from April 2012 to March 2013 audited by the Director Local Audit Haryana as under

**(PART –I)**

**[1] Para No 1 Last Audit Note**

Action taken on the last audit note was not satisfactory. However, the position of outstanding audit objections till the conclusion of current audit is depicted in Appendix- A attached to this note.

**The Department in its written reply stated as under**

Regarding last audit note for the period ending 03/2012, Reply to Outstanding Audit Objections is attached in Appendix A as under.

However, it is to mention here that as per Draft Audit Note 4/10 to 3/12, last audit note for the period ending 3/10 was hardly satisfactory as per audit party.

The Committee observed that compliance or audit observations was not made, but the department stated that reply is attached in 'Appendix A'. In fact, no reply was given. Further, Committee noted that even the action taken on the Last Audit Note for the period from April 1995 to March, 2012 was not put up to the office of Local Audit Department, which is a serious lapse on the part of the office of Zila Parishad.

**(PART –II)**

**[2] Para No 2 A Record Not Put Up**

The record as detailed below was not put up. The same may be traced out/obtained now and shown at the time of next audit.

- (i) Inventory Register
- (ii) Classified abstract
- (iii) Separate register for consumable items and non consumable items
- (iv) Statements of Grants received (if any)

**The Department in its written reply stated as under**

The record as detailed in Para 2 of draft audit note i.e. as under are well be shown at the time of next audit of Zila Parishad Sirsa

- (i) Inventory Register
- (ii) Classified Register
- (iii)– Separate register for consumable items and non consumable items
- (iv) – Statements of Grants

The Committee observed that record required by Local Audit Department was still not put up. The Committee desired that concerned records 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.

**[3] Para No 8 (i) Miscellaneous**

Physical verification of store/stock was not done during the period under audit as required vide rule 15/16 of PFR of Vol I. Needful may be done now and results shown at the time of next audit.

**The Department in its written reply stated as under -**

Physical verification is done and will be shown at the time of next audit.

The Committee desired that if the physical verification of stock/store has been conducted report of shortages and surplus noticed during the physical verification alongwith action taken thereof may be shown to Circle Senior Auditor of Local Audit Department at the time of next audit.

## Appendix 'A

Referred to in Part I of the audit note on the accounts of Zila Parishad Sirsa for the period 4/12 to 3/13

## Statement showing the position of outstanding audit objections

Sr No	Nature of Objection	Period to which audit para relates	Outstanding Para No	Remarks (if any)
a)	Excess/irregular and Avoidable expenditure	4/10 to 3/12	10	Irregular expenditure as shown in original para was neither got regularized nor recovered from the official at audit
		do	9	Rs 840/ in excess paid to Sh V K Kausi Account officer were not recovered from him (on account of education allowance
b)	Miscellaneous	6/95 to 3/98	10 (vi)	Store/Stock register were again not verified by the Chief Executive officer
		4/99 to 3/01	10 (iv)	Store/Stock register were again not verified by the Chief Executive officer
		4/01 to 3/03	10 (iii)	Store/Stock register were again not verified by the Chief Executive officer
		4/03 to 3/05	9 (i)	Store/Stock register were again not verified by the Chief Executive officer
		4/10 to 3/12	12 (ii)	Store/Stock register were again not verified by the Chief Executive officer
		4/99 to 3/01	10 (i)	Actual payees receipts as shown in original para of Rs 137/ was still awaited
		4/10 to 3/12	12 (i)	Actual payees receipts as shown in original para were not put up as yet
		4/01 to 3/03	9	The record of unserviceable articles items/spare parts of Zila Parishad (as yet not maintained)
		4/03 to 3/05	9 (ii)	Inventory register was again not maintained as yet
		4/10 to 3/12	12 (iii)	Separate register for consumable and non consumable register was not maintained
c)	<b>Objection Statement</b> Item No 3 of objection statement for one period 4/95 to 3/96 4/01 to 3/03 was still outstanding the same may settled at the earliest and shown to audit			



**REPORT  
ON  
THE AUDIT AND INSPECTION NOTE ON THE ACCOUNTS OF  
PANCHAYAT SAMITI, PEHOWA 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 Panachayat Samiti Pehowa for the period from April 2012 to March 2013 audited by the Director Local Audit Haryana as under

**[1] Para No 8 Arrear**

Arrears on account of rent of Samiti shops Sports fund Haryana Swand Abadi Deh Maps etc were outstanding as on 31 3 2013 As detailed in Appendix D to this note Strenuous efforts may be made to liquidate the arrears at an early date and compliance shown at the time of next audit

**The Department in its written reply stated as under**

It is certified that maximum amount of arrear as shown in Appendix D has been recovered from Gram Panchayats However efforts are being made to recover the balance So para may kindly be dropped

The Committee desired that sincere efforts may be made to recover the balance outstanding amount and show the compliance to the concerned Circle Senior Auditor of Local Audit Department at the time of next audit

**[2] Para No 12 (ii) Irregular Expenditure/Excess Payment**

Rs 13 26 600/ as detailed in Appendix C to this audit note were spent out of Samiti Fund but this expenditure did not constitute a valid charge on the Samiti Fund The same may either be regularized with the sanction of Govt has laid down under section 100(h) of Haryana Panchyati Raj Act 1994 or got recouped from the appropriate source or made good from the official (s) at fault and compliance shown at the item of next audit

**The Department in its written reply stated as under**

Out of the total amount Rs 13 26 600/ Rs 1 19 000/ has been deposited by challan no 49 dated 14 5 2012 Rs 6 81 000/ vide challan No 75 dated 29 6 2012 Rs 16 600/ (4500+2300+3000+6800) has deposited vide receipt No 44/9 dated 27 5 2013 and Rs 10 000/ by cheque No 945202 dated 16 6 2013 from Nilokheri training centre Rs 5 lac are yet pending for which action is being taken and it will be recovered soon

The Committee observed that recovery of Rs 5,00,000/ is still pending which may be made at earliest so that para can be dropped by Local Audit Department

**[3] Para No 12 (iii) Irregular Expenditure/Excess Payment**

The following amount were spent in excess of prescribed limit mentioned against each which may either be got regularized with the sanction of competent authority under the provisions of section 100(h) of Haryana Panchayati Raj Act 1996 and made good official at fault and compliance shown at the time of next audit

Sr No	Particular	Amount Spent in the year 2012 13	Prescribed limit (Rs )	Exp excess (Rs )	In Remarks
1	Repair of Jeep	19 545/-	5 000/-	14 545/-	May be got regularized as laid down at Sr No 18 of rule 52 Appendix A of Haryana Panchayati Raj Finance Budget Account Audit Taxation and Works Rules 1996
2	POL	1 15 295/-	18 000/-	97 295/-	-do
3	Exp on Stationery	51 697/-	5 000/-	47 697/-	Sr No 7 of Rules 52 ibid
4	Exp on Adver	5 353/-	2 000/-	3 353/-	Sr No 9 of Rule 52 ibid
5	Exp on Furniture	11 300/-	2 000/-	9 300/-	Sr No 23 of Rule 52 ibid

**The Department in its written reply stated as under**

It is submitted that the official jeep was used for official only and expenditure on stationery was also done for only official purpose. The expenditure made on advertisement and furniture was at very low rate and in the official interest as the limit prescribed in Haryana Panchayati Raj Act 1994 is very low and in comparison to this the market rates are very higher so it requested that keeping in view the above position the sub para may kindly be dropped.

The Committee desired that the expenditure incurred in excess of prescribed limit as detailed in para may be got regularized with the specific sanction of Government. If the department feels that the financial limit mentioned in the Haryana Panchayati Raj Act, 1994 needs revision the same may be got revised from the Government.

**[4] Para No 13 (i) Miscellaneous**

Monthly and annual accounts for the period under audit were not prepared required vide Rule 22 add Rule 23 of Haryana Panchayati Raj Finance Budget Account Audit Taxation and Works Rules 1996 which may be prepared now and invariable in future and shown at the time of next audit.

**The Department in its written reply stated as under**

Compliance has been made and will be shown to the audit

**The Committee desired the Samiti to maintain Monthly Annual Accounts upto date and after that submit the same to the concerned Circle Senior Auditor of the Local Audit Department at the time of next audit for its verification and final adjustment in the accounts of Panchayat Samiti, Pehowa under intimation to the Committee**

**[5] Para No 13 (iii) Miscellaneous**

Samiti cash book was not reconciled with the personal ledger account and other Bank pass book during the period under audit. This was not satisfactory. Moreover, as per cash book closing balance as on 31/3/2013 was shown Rs 8,91,456/- and PLA pass book Rs 12,28,313/. Thus, there was a difference of Rs 3,36,857/- which may be looked into and justified. This is a very serious irregularity and brought to the notice of DDPO and Executive Officer Panchayat Samiti to look into the matter and ensure timely reconcile the cash book with PLA pass book and compliance shown at the time of next audit.

**The Department in its written reply stated as under**

It is certified that reconciliation has been done upto 3/2015. So, the sub para may kindly be dropped.

**The Committee desired that the department should reconcile the Cash Book for the period under audit and submit the same to the concerned Circle Senior Auditor of Local Audit Department at the time of next audit for its verification under intimation to the Committee**

### Appendix C

Referred to para 12 (ii) of the Audit and Inspection Note on account of Panchayat Samiti, Pehowa for the period 4/2012 to 3/2013

#### Statement showing the details of Irregular Expenditure

Sr No	Vr No	Month/Year	Amount	Particulars
1	4	4/12	5 00 000/	Cost of Harvesting of wheat and refreshment etc as per direction of Court for Gram Panchayat Karah Sahib
2	7	4/12	8 00 000/	Cost of cutting/harvesting of wheat at Gram Panachayat Karah Sahib
3	18	6/12	4500/	Cost of Photography at Gram Panachayat Bakhli of giving the land at leage for one year
4	20	7/12	3000/	do
5	2	7/12	2300/	Cost of sheets etc for Sarpanch Samelon at office
6	03	11/12	6800/	Cost of Camera
7	11	9/12	10 000/	Cost of refreshment on Manrega Programme
		<b>Total</b>	<b>13 26 600/</b>	

Sd

Senior Auditor,  
Pehowa Circle

### Appendix D

**Audit and Inspection Note on account of Panchayat Samiti, Pehowa**  
**Period from 4/2012 to 3/2013**

**Statement showing of the position of arrear outstanding as on 31 3 2013**

Sr No	Head	Arrear (2012 13)	Demand (2012 13)	Collection (2012 13)	Balance (2012 13)
1	Sports Fund	270	240000	240270	Nil
2	Haryana Sanwad	1470	10000	11470	Nil
3	Abadi Deh Maps	76300	150000	Nil	226300
4	Misc	723310	700000	Nil	1423310
5	Sanitation Material	Nil	Nil	Nil	Nil
6	Training of Sarpanchs & Panchs	Nil	60000	54475	5525
7	Cost of register supplied to Panchayat	Nil	Nil	Nil	Nil
8	Shop rent of Samiti Shops	7546	43620	47113	4053
	<b>G Total</b>	<b>808896</b>	<b>1203620</b>	<b>353328</b>	<b>1659188</b>

**Sd/**  
**Executive Officer,**  
**Panchayat Samiti, Pehowa (KKR)**

**REPORT  
ON  
THE AUDIT AND INSPECTION NOTE ON THE ACCOUNTS OF  
PANCHAYAT SAMITI, PUNDRI FOR THE PERIOD  
FROM APRIL, 2005 TO MARCH, 2013, AUDITED BY  
THE DIRECTOR LOCAL AUDIT, HARYANA**

The Committee scrutinized the Audit and Inspection Note on the Accounts of Panchayat Samiti Pundri for the period from April 2005 to March 2013 audited by the Director Local Audit Haryana as under

**[1] Para No 5 Grants**

The position of grants received and utilization during the under audit is exhibited in Appendix C1 to C8 this note and summarized as under

(a) (i) Grants at Sr No 1 to 10 for the year 2005 06 as shown in Appendix C1 were fully utilized. The requisite expenditure could not be admitted in audit because the relevant record of expenditure was not put up in audit for spot scrutiny.

(ii) Grants at Sr No 1 to 4 for the year 2006 07 as shown in Appendix C2 were fully utilized. The requisite expenditure could not be admitted in audit because the relevant record of expenditure was not put up in audit for spot scrutiny.

(iii) Grants at Sr No 1 to 5 for the year 2007 08 as shown in Appendix C3 were fully utilized. The requisite expenditure could not be admitted in audit because the relevant record of expenditure was not put up in audit for spot scrutiny.

(iv) Grants at Sr No 1 to 2 for the year 2008 09 and Grants at Sr No 1 for the year 2009 10, 2010 11 and 2011 12 as exhibited in Appendix C4, C5, C6 and C7 were fully utilized but the relevant record of expenditure was not put up in audit for spot scrutiny.

**The Department in its written reply stated as under**

(i) to (iv) The record has been completed and will be shown to the Audit Party next time.

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

**[2] Para No 5 (b) Grants**

Grants given to various Panchayats upto the year 1996 97 were still lying unspent This was not in order It should be ensured that these grants were utilized for the purposes for which these were sanctioned within stipulated period on the lapse of prescribed period it may be refunded to the pending agency unless got revalidated in due course

**The Department in its written reply stated as under -**

It is certified that all grants received were utilized & UCs has been sent to the concerned quarter Hence sub para (b) may kindly be dropped

**The Committee desired that the department should obtain the relevant records alongwith Utilization Certificates from the concerned Panchayats in respect of the grants paid to various Panchayats and put up to the concerned Circle Senior Auditor of the Local Audit Department for its verification**

**[3] Para No 6 Arrear**

Arrears of various cases etc (as detailed in Appendix D) were outstanding to the tune of Rs 8 85 355/ which may be got recovered & shown at next audit

**The Department in its written reply stated as under**

After recovery of outstanding amount compliance was shown to L A D and para has been dropped by L A D on 24 08 2015

**The Committee observed that this para is not dropped Moreover, Committee has desired that the department should make sincere and vigorous efforts to recover the arrears amounting to Rs 8 85,355/ and record may be shown to concerned Circle Senior Auditor for its verification**

**[4] Para No 11 Temporary Misappropriation**

Huge amounts in excess of prescribed limit of Rs 2500 were retained in hand as per instances given below in contra or Rule 33(3) of the Haryana Panchyati Raj Finance Budget Accounts Audit Taxation and works Rules 1996 This is tent amounted to temporary misappropriation of Samiti Funds which should be explained suitably and avoided in future besides recovering the amount of interest which would have been earned/accrued and the amount deposited in Samiti Fund accounts from the official at fault and compliance shown at the time of next audit

Monts/Year	Amount (Rs )
4/05	12197
5/05	11868
6/05	10536
7/05	5035
8/05	5014
10/05	7902
11/05	6416
12/05	5418
1/06	5793
2/06	6429
3/06	7034
4/07	5352
12/07	6913
3/08	9291
5/08	11468
6/08	5690
7/08	12371
8/08	53525
9/08	16658
10/08	10501
11/08	9800
12/08	12508
1/09	8911
3/09	11667
4/09	2673
5/09	13707
7/09	2724
1/10	7473
2/10	9475
3/10	9000
5/10	49790
6/10	86482
7/10	93379
8/10	81228
10/10	4814
11/10	5041
12/10	5164
2/11	5259
5/11	3634
6/11	143674



7/11	91800
8/11	41748
9/11	42831
10/11	45754
11/11	8778
12/11	54815
1/12	101092
2/12	78635
4/12	30463
5/12	83580
6/12	47152
7/12	25149
8/12	14067
9/12	12918
10/12	4940
2/13	4428

**The Department in its written reply stated as under**

It is certified that the amount shown in the audit para was kept as cash in hand due o lack of knowledge regarding financial rules. However, this amount was given to the concerned on the next working day. This will not be repeated. It is also submitted that now a day all amount are disbursed in the concerned Bank Account by e billing. So para may be dropped.

The Committee desired that action may be taken against the official who kept the cash in hand and compliance may be shown to the concerned Circle Senior Auditor of the Local Audit Department at the time of next audit for its verification.

**[5] Para No. 12 (i) Irregular or Excess Expenditure**

Rs 8,54,327/- as detailed in Appendix E to this note were spent out of Samiti Fund but this expenditure did not constitute a valid charge on the Samiti Fund. The same may either be regularized with the ex post facto sanction of Govt. as laid down under Section 100 (h) of Haryana Panchayati Raj Act, 1994 or got recouped from the appropriate source or made good from the official (s) at fault and compliance shown at the time of next audit.

**The Department in its written reply stated as under**

Action is being taken and will be shown in the next audit.

The Committee noted that the department has given an interim reply and desired that expenditure may be got regularized from the Government and there after the complete record alongwith actual position in this regard be submitted to the concerned Circle Senior Auditor of the Local Audit Department at the time of next audit for its verification.

**[6] Para No 12 (ii) Irregular or Excess Expenditure**

The expenditure of Rs 7 76 394/ as detailed below was incurred on account of pay of contingent staff i.e. Sweeper Chowkidar Mali and Computer Operator etc out of Samiti Fund during the period under audit. But this was not a fit charge and as such their wages paid irregularly were required to be recouped out of Govt contingency as required under Section 100 (h) of Haryana Panchayati Raj Act 1994 and compliance shown at the time of next audit.

Sr No	Name & designation of employee	2005 06 (Rs )	2006-07 (Rs )	2007 08 (Rs )	2008 09 (Rs )	2009 10 (Rs )	2010 11 (Rs )	2011 12 (Rs )	2012 13 (Rs )
1	Sh Suresh Kumar Sweeper	9420	10936	13094	10860	18000	18000	18000	18000
2	Sh Balwan Singh Driver	33888	33888	33888					
3	Sh Pntam Singh Chowkidar				42120	42120	53040	65520	65520
4	Sh Arvind Kumar Computer Operator						51000	114000	125100
	Total	43308	44824	46982	52980	60120	122040	197520	208620
	Grand Total From Col No 3 to Col No 10	7 76 394/							

The Department in its written reply stated as under

The sub para dropped by Audit Party on 6 07 2015

The Committee observed that the para is not dropped by Local Audit Department and further desired that expenditure incurred may be got regularised with the specific sanction of the Government and compliance may be shown to the concerned Circle Senior Auditor of the Local Audit Department at the time of next audit for its verification.

**[7] Para No 12 (iii) Irregular or Excess Expenditure**

The expenditure (as detailed in Appendix F to this note) were spent in excess of the prescribed limit mentioned against each which may either be got reimbursed or got regularized as required under the provision of the Haryana Panchayati Raj Act 1994.

The Department in its written reply stated as under

It is certified that official jeep & stationery was used for only official work as the rates of these items prescribed by Government is very low as compared to this the market rates are higher. So kindly drop the para.

The Committee desired that the expenditure incurred in excess of prescribed limit by the Government as detailed in para may be got regularized with the specific sanction of Government. If the department feels that the financial limit mentioned in the Haryana Panchayati Raj Act, 1994 needs revision, the same may be got revised from the Government.

**[8] Para No 12 (v) Vr No of 8 of 2/07 for Rs 56,825/-**

Rs 56 825/- were spent for the repair of block jeep no H No 2223 from the open market after collecting the spot quotations instead of sealed quotations. Even approved sources such as PWD (B&R) or Haryana Roadways Workshop etc were not consulted. Whether insurance claim received or not was not shown anywhere and no relevant record put up to audit. This was not proper and against the instruction issued by the Govt. The omission may be explained now suitably and always in future.

**The Department in its written reply stated as under -**

It is certified that jeep repair work was done from the open market after obtaining NOC from the Haryana Roadways Kaithal. So para may kindly be dropped.

The Committee desired that the expenditure incurred in excess of prescribed limit by the Government as detailed in para may be got regularized with the specific sanction of Government. If the department feels that the financial limit mentioned in the Haryana Panchayati Raj Act, 1994 needs revision, the same may be got revised from the Government.

**[9] Para No 13 Irregularities in works**

Rs 11 39 816/- were incurred of Samiti Fund during the period under audit (as detailed in Appendix G) to this note for the construction of rooms, payment of streets, construction of boundary wall etc. But the provision of chapter XII Part-2 of Haryana Panchyati Raj Finance Budget Accounts Audit Taxation and Works Rules 1996 and Panchyati Raj Public Works Rules 1969 were not observed. Neither the administrative approval was obtained nor go the estimates sanctioned from the competent authority technically.

Consumption statement of materials used not prepared and completion certificates of the respective works were not prepared. Moreover relevant measurement books and stock register were not made available to audit to exercise effective check over the progress of work and expenditure incurred thereon. Thus the accuracy of expenditure incurred could not be ascertained in audit. The matter is also brought to the notice of the Director Development & Panchayats Department Chandigarh for ascertaining the value of each work done was well commensurate with the expenditure incurred thereon.

**The Department in its written reply stated as under**

It is submitted that the proposal was approved by PS and it will be shown to the audit at the time of next audit. Hence sub para may be dropped please.

The Committee noted that the department has given interim reply only and further desired that the Samiti may obtain ex post facto administrative approval as well technical sanction from the concerned competent authority. The concerned record i.e. Consumption Statement of material used, completion certificate of work, relevant measurement books and stock register should be shown to Circle Senior Auditor of Local Audit Department for verification.

**[10] Para No 14 (i) Miscellaneous**

Monthly and Annual accounts for the period under audit were not prepared as required vide Rule 22 and 23 of Haryana Panchayati Raj Finance Budget Accounts Audit Taxation and Works Rules 1996 which may be prepared now and invariably in future and shown at the time of next audit.

**The Department in its written reply stated as under**

Compliance has been made so kindly drop the sub para

The Committee desired that the department should show the Monthly and Annual Accounts for the period under audit to the Audit Department for verification at the time of next audit.

**[11] Para No 14(ii) Miscellaneous**

Statement indicating the assets and liabilities of Samiti was not prepared as required under Rule of 23 of Haryana Panchayati Raj Finance Budget Accounts Audit Taxation and Works Rules 1996. The same may be prepared now and brought upto date and shown at the time of next audit.

**The Department in its written reply stated as under**

Compliance has been made so kindly drop the sub para

The Committee desired the department to submit the statement of Assets and liabilities to the concerned Circle Senior Auditor for verification.

**[12] Para No 15 Objection Statement**

It was issued in advance containing minor objection to this note for early action/disposal.

**The Department in its written reply stated as under**

It is not an objection. Hence needs no comments.

The Committee desired that minor formalities mentioned in objection statements may be complied with and get the para settled from the concerned Circle Senior Auditor of the Local Audit Department.

# **APPENDIX-C1**

**REFERRED OF PARA 5 (a) OF AUDIT NOTE ON ACCOUNTS OF PANACHAYAT SAMITI, PUNDRI,  
DISTT KAITHAL FOR THE PERION 1 4 2005 TO 31 3 2013**

## **STATEMENT SHOWING THE GRANTS RECEIVED/SPENT DURING THE PERIOD FOR 1 4 2005 TO 31 3 2006**

Sr No	Sanctioning Authority	Letter No With Dated	Head	Opening Balance As On 1 4 2005 Rs	Grant Received In 2005-06 Rs	Total Rs	Amount Spent/ Admitted In Audit Rs	Amount Spent But Not Admitted In Audit Rs	Balance As On 31 3 06	Remarks
1	2	3	4	5	6	7	8	9	10	11
1	FCP3 to Govt Hr Panchayat Deptt	1559 BAP II(7) 2005/1367 dated 22 7 2005	Health & Sanitation	26 379/-	1 00 841/-	1 27 220/-	Nil	1 27 220/-	Nil	
2	-do-	-do-	Education	Nil	50 420/-	50 420/-	Nil	50 420/-	Nil	
3	-do-	-do-	Roads	4396/-	16 806/-	21 202/-	Nil	21 202/-	Nil	
4	-do-	2025-BAP II(7)2005/ 127 dated 13 1 2006	Health & Sanitation	Nil	75 630/-	75 630/-	Nil	75 630/-	Nil	

5	-do-	-do-	Education	Nil	37 815/	37 815/	Nil	37 815/	Nil	
6	-do-	do	Roads	Nil	12 605/	12 605/	Nil	12 605/	Nil	
7	do	2949 BAP II(7)2005/ 2767 dated 16 12 2005	Health & Sanitation	Nil	75 630/	75 630/	Nil	75 630/	Nil	
8	do	-do-	Education	Nil	37 815/	37 815/	Nil	37 815/	Nil	
9	do	-do-	Road	Nil	12 605/	12 605/	Nil	12 605/	Nil	
10	do	889 BAP I(3) 2005/1494 dated 4 8 2005	Conditional Grant	2000/	60000/	8000/	Nil	8000/	Nil	

**-Sd-**  
Block Dev Panchayat Officer  
Pundri (Karthal)

**Sd**  
Senior Auditor  
Local Audit Haryana  
Pehowa Circle

**APPENDIX-C2**

**REFERRED OF PARA 5 (a) OF AUDIT NOTE ON ACCOUNTS OF PANACHAYAT SAMITI, PUNDRI,  
DISTT KAITHAL FOR THE PERION 4/2005 TO 3/2013**

**STATEMENT SHOWING THE GRANTS RECEIVED/SPENT DURING THE PERIOD FOR 1 4 2006 TO 31 3 2007**

Sr No	Sanctioning Authority	Letter No Wth Dated	Head	Opening Balance As On 1 4 2005 Rs	Grant Received In 2005-06 Rs	Total Rs	Amount Spent/ Admitted In Audit Rs	Amount Spent But Not Admitted In Audit Rs	Balance As On 31 3 06	Remarks
1	2	3	4	5	6	7	8	9	10	11
1	FCPS o Govt Hr Dev Panchayat Deptt	Not Available	B Education	Nil	50 420/-	50 420/-	Nil	50 420/-	Nil	
2	do	-do-	Health Sanitation & Road	Nil	1 00 840/-	1 00 840/-	Nil	1 00 840/-	Nil	
3	-do-	-do-	Road	Nil	16 806/-	16 806/-	Nil	16 806/-	Nil	
4	-do-	-do-	Conditional Grant	8000/-	2000/-	10 000/-	Nil	10 000/-	Nil	

-Sd

**Senior Auditor,  
Local Audit Haryana  
Pehowa Circle**

Sd

**Block Dev Panchayat Officer  
Pundri (Kaithal)**

**APPENDIX C3**  
**REFERRED OF PARA 5 (a) OF AUDIT NOTE ON ACCOUNTS OF PANACHAYAT SAMITI, PUNDRI,**  
**DISTT KAITHAL FOR THE PERION 4/2005 TO 3/2013**  
**STATEMENT SHOWING THE GRANTS RECEIVED/SPENT DURING THE PERIOD FOR 1 4 2007 TO 31 3 2008**

Sr No	Sanctioning Authority	Letter No With Dated	Head	Opening Balance As On 1 4 2005 Rs	Grant Received In 2005-06 Rs	Total Rs	Amount Spent/ Admitted In Audit Rs	Amount Spent But Not Admitted In Audit Rs	Balance As On 31 3 08	Remarks
1	2	3	4	5	6	7	8	9	10	11
1	FCPS to Govt Hr Dev Panchayat Deptt	BAP (I)1914 dated 28 5 2007	Sanitation Grant	Nil	1 00 840/	1 00 840/	Nil	1 00 840/	Nil	
2	-do	BAP (I)1106 dated 7 9 2007	-do-	Nil	1 00 840/	1 00 840/	Nil	1 00 840/	Nil	
3	-do	BAP (I)3510 dated 24 10 2007	-do	Nil	1 51 260/	1 51 260/	Nil	1 51 260/	Nil	
4	-do	BAP-(I)5211 dated 24 11 2007	-do-	Nil	1 51 260/	1 51 260/	Nil	1 51 260/	Nil	
5	-do-	1660 BAP I (3)2007/2612 dated 30 11 2007	Conditional Grant	Nil	2000/	2000/	Nil	2000/	Nil	

**-Sd**  
**Senior Auditor**  
**Local Audit Haryana**  
**Pehowa Circle**

**-Sd**  
**Block Dev Panchayat Officer**  
**Pundri (Kaithal)**



# **APPENDIX C4**

**REFERRED OF PARA 5 (a) OF AUDIT NOTE ON ACCOUNTS OF PANACHAYAT SAMITI PUNDRI,  
DISTT KAITHAL FOR THE PERIOD 4/2005 TO 3/2013**

## **STATEMENT SHOWING THE GRANTS RECEIVED/SPENT DURING THE PERIOD FOR 1 4 2008 TO 31 3 2009**

Sr No	Sanctioning Authority	Letter No With Dated	Head	Opening Balance As On 1 4 2005 Rs	Grant Received In 2005 06 Rs	Total Rs	Amount Spent/ Admitted In Audit Rs	Amount Spent But Not Admitted In Audit Rs	Balance As On 31 3 06	Remarks
1	2	3	4	5	6	7	8	9	10	11
1	FCPS to Govt Hr Dev Panchayat Deptt	1089 BAP 1(3) 2008/1681 dated 2 5 2008	Conditional Grant	Nil	2000/	2000/	Nil	2000/	Nil	
2	do	2055 BAP II (7) 08/3048 dated 1 8 2008	Rural Health & Sanitation	Nil	2 01 680/	2 01 680/	Nil	2 01 680/	Nil	

**Sd**

**Senior Auditor  
Local Audit Haryana  
Pehowa Circle**

**Sd**

**Block Dev Panchayat Officer  
Pundri (Kaithal)**

**APPENDIX C5**

**REFERRED OF PARA 5 (a) OF AUDIT NOTE ON ACCOUNTS OF PANACHAYAT SAMITI, PUNDRI  
DISTT KAITHAL FOR THE PERIOD 4/2005 TO 3/2013**

**STATEMENT SHOWING THE GRANTS RECEIVED/SPENT DURING THE PERIOD FOR 1 4 2009 TO 31 3 2010**

Sr No	Sanctioning Authority	Letter No With Dated	Head	Opening Balance As On 1 4 2005 Rs	Grant Received In 2005 06 Rs	Total Rs	Amount Spent/ Admitted In Audit Rs	Amount Spent But Not Admitted In Audit Rs	Balance As On 31 3 06	Remarks
1	2	3	4	5	6	7	8	9	10	11
1	Financial Commissioner and Principal Secretary to Govt Haryana Development & Panchayat Department	1320 BAP 1(3) 2009/1813 Chandigarh dated 25 5 2009	Conditional Grant	Nil	2000/-	2000/-	Nil	2000/-	Nil	

**Sd**

**Senior Auditor,  
Local Audit Haryana  
Pehowa Circle**

**Sd**

**Block Dev Panchayat Officer  
Pundri (Kaithal)**

**APPENDIX C6**

**REFERRED OF PARA 5 (a) OF AUDIT NOTE ON ACCOUNTS OF PANACHAYAT SAMITI PUNDRI  
DISTT KAITHAL FOR THE PERIOD 4/2005 TO 3/2013**

**STATEMENT SHOWING THE GRANTS RECEIVED/SPENT DURING THE PERIOD FOR 1 4 2010 TO 31 3 2011**

Sr No	Sanctioning Authority	Letter No With Dated	Head	Opening Balance As On 1 4 2005 Rs	Grant Received In 2005 06 Rs	Total Rs	Amount Spent/ Admitted In Audit Rs	Amount Spent But Not Admitted In Audit Rs	Balance As On 31 3 06	Remarks
1	2	3	4	5	6	7	8	9	10	11
1	Financial Commissioner and Principal Secretary to Govt. Haryana Development & Panchayat Department	629 BAP 2010 1295 dated 5 4 2010	Conditional Grant	Nil	2000/	2000/	Nil	2000/	Nil	

**Sd**

**Senior Auditor  
Local Audit Haryana  
Pehowa Circle**

**Sd**

**Block Dev Panchayat Officer  
Pundri (Kaithal)**

**APPENDIX C7**

**REFERRED OF PARA 5 (a) OF AUDIT NOTE ON ACCOUNTS OF PANACHAYAT SAMITI PUNDRI  
DISTT KAITHAL FOR THE PERION 4/2005 TO 3/2013**

**STATEMENT SHOWING THE GRANTS RECEIVED/SPENT DURING THE PERIOD FOR 1 4 2011 TO 31 3 2012**

Sr No	Sanctioning Authority	Letter No With Dated	Head	Opening Balance As On 1 4 2005 Rs	Grant Received In 2005 06 Rs	Total Rs	Amount Spent/ Admitted In Audit Rs	Amount Spent But Not Admitted In Audit Rs	Balance As On 31 3 06	Remarks
1	2	3	4	5	6	7	8	9	10	11
1	Financial Commissioner and Principal Secretary to Govt Haryana Development & Panchayat Department	997 BAP (5)1362 dated 24 1 2012	Conditional Grant	Nil	2000/-	2000/-	Nil	2000/-		

**Sd**

**Senior Auditor  
Local Audit Haryana  
Pehowa Circle**

**Sd**

**Block Dev Panchayat Officer  
Pundri (Kaithal)**

**Appendix D**

Referred to in Para 6 of the audit note on the account of Panchayat Samiti Pundn Dist Karthal for the period 4/05 to 3/13

Details showing Arrear on account of Demand and Collection for the period 4/2005 to 3/2013 (Consolidated statement for the period 4/05 to 3/13)						
Sr No	Items	Opening Balance (Rs )	Demand (Rs )	Total (Rs )	Collection/ Recovery (Rs )	Balance as on 31 03 2013
1	Sports Fund	27557	207402	234959	198065	36894 00
2	Haryana Sanwad	6557	40360	46917	13879	33038 00
3	Panchayat Bhawan	246047	185000	431047	418876	12171 00
4	Braham Sarover	3331	Nil	3331	Nil	3331 00
5	Abadhi Deh Map	12632	Nil	12632	Nil	12632 00
6	Advertisement Charges	1607	Nil	1607	Nil	1607 00
7	Oath Ceremony	Nil	Nil	Nil	Nil	Nil
8	Panchayat Election	Nil	Nil	Nil	Nil	Nil
9	Distt & State Tournament	97335	1453802	1551137	826154	724983
10	Bal Bhawan	Nil	397000	397000	371000	26000 00
11	Shop Rent	34699	336720	371419	336720	34699
					<b>Total</b>	<b>8 85 355/</b>



**Appendix E**

Referred to in Para 12(i) of Audit and Inspection Note on the accounts of Panchayat Samiti Pundri for the period 4/05 to 3/13

Details of Irregular or Excess Expenditure				
1	2	3	4	5
Sr No	Vr No	Month/Year	Amount (Rs )	Particulars
1	2	6/05	5715/-	Cost of tent charges on Sarpanch & Panch Samelan
2	3	6/05	3619/-	Cost of Sweets on Samelon as detailed above
3	22	1/06	1895/-	Cost of tentage charges for Sarpanch Samelon for course of Sarpanchs
4	23	1/06	1350/-	Cost of Refreshment as stated above
5	3	9/06	4375/-	Cost of tent charges for Sarpanch & Panch Samelon
6	6	9/06	13050/-	do
7	12	9/06	6000/-	Cost of Election Expenditure
8	19	10/06	7200/-	Refreshment charges on Sarpanch Samelon
9	7	11/06	14775/-	Cost of management of Oath Ceromany of Sarpanch & Panch etc
10	9	8/06	1050/-	Cost of Trunk of Election
11	1	1/08	6850/-	Cost of Tent Charges of Khula Darbar
12	5	8/07	4345/-	Cost of Tehsildar office
13	4	3/08	3310/-	Cost of Sweets etc for Manerga Programme
14	5	3/08	4910/-	Cost of Advt for Programme of Pundri
15	22	1/07	9010/-	Cost of Submarrable pumps in six panchayats of block but not regulation/Demand way sent ot P S Office
16	5	11/06	15025/-	Cost of expenditure paid on a/c of preparation of Maps of Abadhi Deh & maps of strees of Six Gram Panachyat to Rajesh Garg Architect
17	9	11/06	51125/-	do
18	10	11/06	53195/-	-do
19	18	11/06	17400/-	Cost of Street Board for Thirth St lal at Pundri Block
20	28	12/06	26836/-	-do
21	13	6/07	37758/-	-do
22	14	6/07	15106/-	do

23	10	9/07	27650/	Cost of Map preparing for Abadhī Deh
24	11	9/07	8750/	-do
25	12	9/07	10200/	Cost of Preparation of Abadhī Deh Maps and Street Maps
26	13	9/07	1125/	do
27	14	9/07	5250/	do
28	5	6/07	24392/	Cost of Glass for sub Tehsil Computer room
29	19	9/08	28400/	Cost of Invertor 7 Battery
30	3	10/08	28400/	do
31	1	10/08	13125/	Cost of 10 PSPO Fan
32	12 & 13	6/08	10130/	Cost of tentage charge on A/c of meeting of Sarpanch of MNREGA
33	4 & 5	11/08	22380/	Refreshment charges on A/c of meeting of Sarpanch of MNREGA
34	39	10/08	41600/	Rent cost of bases on A/c of Trip of Sarpanch to Panipat for Gandhi Jayanti Programme
35	40	10/08	7500/	Cost of refreshment for 300 packet on above said programme
36	6	11/08	16000/	Cost of Rent on A/c of Mahila Dives at Sonipat
37	7	11/08	3560/	Cost of refreshment on above said programme
38	13	5/09	550/	Cost of tentage for BSOS meeting
39	14	5/09	3330/	-do
40	20	6/09	3824/	do
41	11	8/09	3410/	Cost of enrolment for BSOS
42	12	8/09	9360/	Cost of record for property register
43	6	9/09	3980/	Cost of tentage for meeting of Samiti
44	3	11/09	3550/	-do
45	4	11/09	3850/	-do
46	22	10/10	2000/	Cost of Sweets for visit of Sultan Singh Jadouls C P S
47	8	2/11	2500/	Cost of sweet for Samiti meeting
48	17	2/11	6675/	Cost of Sweet for training of Sarpanch & Panch meeting
49	1	9/11	53100/	Cost of refreshment of Sarpanch & Sec at Samiti meeting
50	13	9/11	3600/	Cost of painting of Block School
51	16	9/11	2020/	Cost of water charges for Sarpanch Samelon
52	17	9/11	1350/	Cost of Sweets on A/c of Sarpanch meeting at Pundri

53	18	6/12	414/	Cost of Dry Fruits on A/c of Sarpanch meeting
54	6	6/12	28000/	Cost of submercible pumps at village but no regulation/demand was given by Sarpanches no regulation passes at P S Office
55	7	6/12	28000/	-do
56	16	6/12	39300/	Cost of Allowance paid to presiding Officer on A/c of Mid Term Election
57	17	6/12	900/	Cost of Allowance to instructor for Mid Term Election
58	20	6/12	1190/	Stationery for election
59	21	6/12	670/	-do
60	22	6/12	678/	Cost of lodes for election
61	24 to 27	6/12	3751/	Cost of refreshment charges for election
62	28	6/12	2130/	Cost of Water charges for election
63	29	6/12	3660/	do
64	33	6/12	5950/	Cost of tent charges at sub election in Fatehpur
65	34	6/12	2465/	-do
66	35	6/12	759/	Cost of stationery for sub election
<b>Total Expenditure for the period 4/05 to 3/13</b>				<b>8 54 327/</b>



### Appendix F

Referred to in Para 12(ii) of Audit and Inspection Note on the accounts of Panchayat Samiti Pundri for the period 4/05 to 3/13

Details of amount spent in excess of the prescribed limit mentioned against each

Sr No	Particulars	Amount Spent	Prescribed Limit	Expenditure in excess of prescribed limit	Rule
	<b>2005 06</b>	<b>(Rs )</b>	<b>(Rs )</b>	<b>(Rs )</b>	
1	Repair of Block Jeep	18861/	5000/	13861/	Sr No 18 Appendix A of Haryana Panachayati Raj Finance Budget Account Audit Taxation and works Rules 1996
2	Expenditure on P O L	59400/	18000/	41400/	do
3	Expenditure on Stationery	7320/	5000/	2320/	Sr No 7 of Rule ibid
4	Expenditure on Advt	6272/	2000/	4272/	Sr No 9 of Rule ibid
	<b>2006 07</b>	<b>(Rs )</b>	<b>(Rs )</b>	<b>(Rs )</b>	
1	Repair of Jeep	95827/	5000/	90827/	Sr No 18 of Rule as detailed in Sr No 1 above
2	Expenditure on P O L	51577/	18000/	33577/	do
3	Expenditure on Stationery	8100/	5000/	3100/	Sr No 7 of Rule ibid
4	Expenditure on Advt	5700/	2000/	3700/	Sr No 9 of Rule ibid
5	Expenditure on Furniture	23200/	2000/	21200/	Sr No 23 of Rule ibid
	<b>2007 08</b>	<b>(Rs )</b>	<b>(Rs )</b>	<b>(Rs )</b>	
1	Repair of Jeep	14646/	5000/	9646/	Sr No 18 of Rule as detailed above
2	Expenditure on P O L	65210/	18000/	47210/	do
3	Expenditure on Stationery	9700/	5000/	4700/	Sr No 7 of Rule ibid
4	Expenditure on Advt	7707/	2000/	5707/	Sr No 9 of Rule ibid

	2008 09	(Rs )	(Rs )	(Rs )	
1	Repair of Jeep	76005/	5000/	71005/	Sr No 18 of Rule ibid
2	Expenditure on P O L	163081/	18000/	145081/	do
3	Expenditure on Stationery	19200/	5000/	14200/	Sr No 7 of Rule ibid
4	Expenditure on Advt	178114/	2000/	176000/	Sr No 23 of Rule ibid
	2009 10	(Rs )	(Rs )	(Rs )	
1	Repair of Jeep	29967/	5000/	24967/	Sr No 18 of Rule as detailed above
2	Expenditure on P O L	48764/	18000/	30764/	do
3	Expenditure on Stationery	17985/	5000/	12985/	Sr No 7 of Rule ibid
4	Expenditure on furniture	10935/	2000/	8935/	Sr No 23 of Rule ibid
	2010 11	(Rs )	(Rs )	(Rs )	
1	Repair of Jeep	71149/	5000/	66149/	Sr No 18 of Rule as detailed above
2	Expenditure on P O L	129127/	18000/	111127/	do
3	Expenditure on Stationery	21703/	5000/	16703/	Sr No 7 of Rule ibid
4	Expenditure on printing item	7600/	3000/	3600/	Sr No 8 of Rule ibid
	2011 12	(Rs )	(Rs )	(Rs )	
1	Repair of Jeep	115718/	5000/	110718/	Sr No 18 of Rule ibid
2	Expenditure on P O L	137588/	18000/	119588/	do
3	Expenditure on Stationery	7790/	5000/	2790/	Sr No 7 of Rule ibid
4	Expenditure on Advt	6700/	2000/	4700/	Sr No 9 of Rule ibid
	2012 13	(Rs )	(Rs )	(Rs )	
1	Repair of Jeep	24554/	5000/	19554	Sr No 18 of Rule ibid
2	Expenditure on P O L	70986/	18000/	52986/	do
3	Expenditure on Stationery	8010/	5000/	3010/	Sr No 7 of Rule ibid
4	Expenditure on Advt	5200/	2000/	3200/	Sr No 9 of Rule ibid

**Appendix G**

Referred to in Para 13 of Audit and Inspection Note on the accounts of Panchayat Samiti Pundri for the period 4/05 to 3/13

Details of expenditure incurred out of Samiti Fund on Development works but relevant record not made available

Sr No	Vr No	Month/Year	Amount (Rs )	Particulars
1	2	3	4	5
1	5	7/08	11610/	Cost of Bricks for toilet construction at BDPO office
2	6	7/08	8707/	do
3	7	7/08	6102/	Cost of Cement bajari Sand etc for above detailed work
4	36	7/08	11970/	Cost of Door & windows etc
5	37	7/08	5420/	do
6	38	7/08	7329/	Cost of steel
7	39	7/08	7050/	Cost of steel
8	47	3/12	6380/	Cost of Cement
9	48	3/12	10112/	Cost of Sand
10	49	3/12	14235/	Cost of Bricks
11	50	3/12	4215/	Muster roll payment
12	64	3/12	31492/	Cost of Blocks
13	65	3/12	3347/	Cost of stone
14	15	3/12	15120/	Muster roll payment
15	10	5/12	18000/	Cost of Cement & Sand

16	21	7/12	2 22 238/	Cost of Sand Bajri and Cement etc
17	37	7/12	37199/	Cost of Blocks
18	38	7/12	37483/	Cost of Sanitary Material
19	5 & 6	8/12	13506/	do
20	7	8/12	20415/	do
21	8	8/12	110000/	Cost of Bricks
22	9	8/12	20032/	Cost of Steels
23	28	8/12	12690/	Muster roll payment
24	26	8/12	4095/	Cost of Aluminum
25	34 to 44	8/12	304411/	Cost of Tubewell bor material
26	55	8/12	34196/	Cost of Steel
27	6	9/12	30180/	Cost of Bricks
28	7	9/12	21194/	Cost of Sand and bajri
29	14	9/12	30160/	Muster roll payment
30	23	9/12	63848/	Cost of Cement and Bajri
31	25	9/12	13000/	Cost of Earth filling
32	36	9/12	4080/	Muster roll payment
		<b>Total</b>	<b>11 39 816/</b>	

## REPORT

### ON

#### THE AUDIT AND INSPECTION NOTE ON THE ACCOUNTS OF PANCHAYAT SAMITI, TOHANA 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 Panachayat Samiti Tohana for the period from April 2010 to March 2013 audited by the Director Local Audit Haryana as under

**[1] Para No 2 (A) Record Not Put-Up**

Following record not put up in audit The same may be traced out now and shown at next audit

- 1 Vr No 6 of 7/10 for Rs 2 8405/
- 2 Vr No 7 of 7/10 for Rs 2050/-
- 3 Vr No 8 of 7/10 for Rs 1210/
- 4 Vr No 9 of 7/10 for Rs 6800/
- 5 Vr No 42 of 7/10 for Rs 3000/
- 6 Register of Investment K register and Land lease register during period under audit
- 7 Auction/Rent register of shop parking cycle stand SDM residence office
- 8 Budget register during period under audit

**The Department in its written reply stated as under -**

It is certified that Voucher No shown in the audit para are in the record and all register are ready These will be shown at the time of audit So para may kindly be dropped

**The Committee desired that the department should submit the relevant record to Local Audit Department for its verification**

**[2] Para No 5 Grants**

The position of grants received and utilized during the period under audit exhibited in Appendix A to this note

**The Department in its written reply stated as under**

It is certified that the conditional grant received Rs 2000/- in the year 2010-11 and Rs 2000/- in the year 2011-12 has been utilized as per Govt instruction and U.C. has also been sent to the concerned quarter. Hence the para has been dropped by L.A.D. on 5.8.2015.

**The Committee decided to drop the para**

**[3] Para No 8 Temporary Advance**

The following temporary advances were still outstanding as on 31.3.13. Efforts be made to get the advances adjusted or refunded with interest and compliance shown at the time of next audit.

Sr No	Date of issue	Amount (Rs )	Particulars
1	12.7.74	4225/-	Paid to BDPO Hisar for the cost of 200 bags of cement
2	7/76	200/-	Paid to BDPO Hisar II for Panchayat Raj Sammelan
3	18.8.94	9915/-	Xen (Elect.) Panchayat Raj Karnal for Elect. Fittings in Samiti quarters

**The Department in its written reply stated as under**

It is submitted that temporary advance shown in the audit para is very old. Letters were issued to BDPO Hisar but till date he has not deposited the same. The matter has been brought to the notice of higher authority. However XEN (PR) has submitted the voucher of Rs 9915/- which will be shown to audit. Hence para may kindly be dropped.

The Committee desired that sincere efforts may be made to recover the amount from the official concerned and compliance may be shown to Circle Senior Auditor of Local Audit Department for verification.

**[4] Para No 9 Arrears Rs 22,83,102/-**

As per demand and collection register the position of outstanding dues viz Haryana Sanwad, Sports, Rent of shops and Typist Khokhas is exhibited in Appendix C to C-3 to this note. Strenuous efforts be made to recover the outstanding dues at an early date and compliance shown at the next audit.

**The Department in its written reply stated as under**

As per D&C register the amount of Rs 12,97,650/- has been recovered in the year 2013-14 and efforts have been done to recover the balance amount of Rs 9,85,452/- So the para may kindly be dropped.

The Committee desired that sincere efforts may be made to recover the balance amount of Rs 9,85,452/- and compliance may be shown to Audit Department for verification.

**[5] Para No 13 (i) Irregularities In Works Account**

While verifying the expenditure detailed below were made on special repair of SDM residence EOPS Office Building Panchayat Samiti shops SDM office and construction of streets It was observed that the requisite Administrative Approval Technical sanction was not obtained Moreover the estimates were not got prepared and technically approved from the Competent Authority consumption statement of material was not got prepared and completion certificate was not furnished This was in contravention of Haryana Panchayati Raj Works Rule 1996 Thus in light of above facts the accuracy of the amount paid could not be verified

The omission may be looked into for fixing responsibility and it may be ensured that the Works Rule strictly followed

Sr No	Vr No	Month	Amount	Particular
1	2	7/2010	20770 00	Payment made to labour
2	34	7/2010	21600 00	Paid to Darshan Singh construction of earth filling
3	35	7/2010	18000 00	Paid to Dalbir Singh construction of earth filling
4	36	7/2010	23600 00	Paid to Dalbir Singh construction of earth filling
5	37	7/2010	24800 00	Paid to Darshan Singh construction of earth filling
6	38	7/2010	34080 00	Paid to labours
7	39	7/2010	6335 00	Paid to labours
8	40 (i)	7/2010	19709 00	White Washing material from M/s Aggarwal city builders Tohana
9	40 (ii)	7/2010	18233 00	White Washing material from M/s Aggarwal city builders Tohana
10	47	7/2010	7250 00	Payment of labour
11	48	7/2010	5280 00	Paid to Sh Kaila Ram construction for earth filling
12	15	3/2011	508 00	Paid to labour
13	3 (i)	10/2011	12363 00	Purchase of chokhat and window
14	3 (ii)	10/2011	23234 00	Purchase of chokhat and window
15	21	2/2012	7700 00	Purchase of bricks
16	22	2/2012	5950 00	Purchase of bricks
17	23	2/2012	3831 00	Building material from M/s Balaji Trading Tohana
18	24	2/2012	2088 00	Labour Payment of Street (Lopada)
19	25	2/2012	2088 00	Labour Payment of Street (Nangthala)
20	26	2/2012	6300 00	Labour Payment of Street (Bhimawala)

**The Department in its written reply stated as under**

- i) Compliance will be shown at time of next audit

The Committee observed that compliance made by Samiti was not pointed out which may be intimated to the Committee and may also be shown to Circle Senior Auditor of Local Audit Department for verification

**[6] Para No 14 Non Maintenances/Non Completion/Defective Maintenance of Record**

The following record was lying incomplete during the period under audit the same may be completed now and compliance shown at the time of next audit

Sr No	Name of Record
1	Classified abstract
2	Monthly account and annual A/c
3	Inventory register
4	Receipt book register
5	Land lease register

**The Department in its written reply stated as under**

It is certified that all the record as mentioned in the audit para are now prepared Hence para may be dropped

The Committee desired that concerned record prepared by department may be shown to the Circle Senior Auditor of Local Audit Department for verification

**[7] Para No 15 (iii) Miscellaneous**

Average fuel consumption certificate of vehicle No HR 23D 0111 was not recorded in log book However average fuel consumption has been shown @ 11 KM per liter in log book during the period under audit Needfull may be done now and shown at the next audit

**The Department in its written reply stated as under**

After verification of facts the sub para has been dropped by L A D on 5 8 2015



The Committee-noted that para was not dropped by the Local Audit Department The compliance may be made now and shown to the Circle Senior Auditor of Local Audit Department for verification

**[8] Para No 16 Objection Statement**

It was issued in advance for early disposal

**The Department in its written reply stated as under**

No comments

The Committee desired that minor formalities mentioned in objection statement may be complied with and got sanctioned from the concerned Circle Senior Auditor of Local Audit Department for verification

### Appendix A'

Referred to in para 5 of D A Note of P S Tohana for the period 4/10 to 3/13  
Statement showing the position of Grant received during 4/10 to 3/2013

#### Expenditure statement of Conditional Grant

Sr No	Particular	2010 11	2011 12	2012 13
1	Conditional Grant Received	2000	2000	0
2	Expenditure	2000	2000	0
3	Balance	0	0	0

### Appendix C'

**Referred to in para 9 of D A Note of P S Tohana for the period 4/10 to 3/13  
Statement showing the position of balance of Samiti dues as on 31 3 13**

**Balance Amount of Samiti Dues 2010 11, 2011 12 2012 13**

Sr No	Particular	2010 11	2011 12	2012 13
1	Haryana Sawad	800	1400	2150
2	Sports Fund	79377	118343	181343
3	Balbhawan Share	360068	867582	110268
4	Cost of Raheri	16053	10702	10702
5	B G M S	35031	56491	78491
6	P Bhawan	51793	134296	47382
7	Panch Sarpanch Sammelan	6930	3510	3510
8	Register/Allotment letter of Plots	480	0	0
9	Panchayat Record	1000	20800	15300
10	State Level Sammelon	0	39900	29400
	<b>G Total</b>	<b>551532</b>	<b>1253024</b>	<b>478546</b>

## Appendix 'C 1'

Referred to in para 9 of D A Note of P S Tohana for the period 4/10 to 3/13

Balance Amount of Typing place year 2010 11, 2011 12, 2012-13  
as on 31 3 13

Sr No	Name of Typist	Father's Name	Year 2010 11	Year 2011 12	Year 2012 13
1	Devi Lal	Ram Chander	9700	11500	13300
2	Prithvi Singh	Telu Ram	12000	13800	15600
3	Ram Chander	Birbal	400	3300	1800
4	Sravan Kumar	Ram Chand	3700	5500	4800
5	Vikky	Mohan Lal	4500	6300	8100
6	Sunder	Shyam Singh	6800	8600	10400
7	Shashi Bhatia	Raj Kumar	5700	7500	9300
8	Rajinder Singh	Phool Singh	9900	11700	13500
9	Virender Singh	Ram Bhagat	1800	3600	5400
10	Ramesh Sharma	Balbir Sharma	800	600	300
11	Bharat Singh	Raj Kumar	5500	7800	9100
12	Rajesh Kumar	Krishan Lal	4500	6300	8100
13	Puran Chand	Karam Chand	5400	7200	9000
14	Sukesh Kumar	Vir Singh	5400	7200	900
15	Des Raj	Gurcharan Singh	3700	300	1800
16	Balvinder	Nasib Chand	2100	3900	5700
17	Darshan	Swaran Singh	3000	4800	6800
18	Atam Prakash	Hari Singh	0	0	0
19	Ramesh Kumar	Budh Ram	3800	5600	7400
		<b>G Total</b>	<b>88700</b>	<b>115500</b>	<b>131100</b>

Sd-

**E O P S,  
Tohana**

3  
Appendix C 2

Referred to in para 9 of D A Note of P S Tohana for the period 4/10 to 3/13

**Balance Amount of Lease Money of Shopes year 2010 11 2011 12,  
2012 13 as on 31 3 13**

Sr No	Name of Typist	Father's Name	Year 2010 11	Year 2011 12	Year 2012 13
1	Krishan Brabhakar	Nathu Ram	2730	0	1820
2	Krishan Brabhakar	Nathu Ram	0	10920	10920
3	Radhey Shyam	Inder Singh	1905	0	0
4	Amar Singh	Kishon Lal	1905	9525	17145
5	Surinder	Ghanshyam Dass	2100	10500	18900
6	Arjun Dass	Bhura Ram	840	1120	1680
7	Ashok		1455	0	0
8	Om Parkash	Bhag Singh	2100	2800	4200
9	Bhal Singh	Karam Singh	1980	2640	5280
10	Satpal Singh	Sadhu Singh	1980	2640	0
11	Devi Chand	Har Sawroop	1980	0	0
12	Gurdial		0	0	0
13	Madan Lal	Ram Chander	2670	0	10680
14	Pawan	Kanwar Bhan	2670	5340	7120
15	Chandi Ram	Pukar Ram	2475	7425	5775
16	Preet Pal	Ram Kumar	2325	0	0
17	Rameshwar Dass	Neki Ram	2370	3160	1580
18	Sushil Kumar	Roshan Lal	2475	0	0
19	Amar Singh	Sajjan Singh	2520	2520	5040
20	Rakesh Kumar	Lakshman Dass	2520	3400	0
21	Krishan Chand	Gopal Dass	2670	3560	7120
22	Gurdeep Singh	Gurmel Singh	4065	5420	16260

23	Gran Chand	Gurditta Mal	4065	20325	25745
24	Satish Kumar	Bal Krishan	4740	23700	26860
25	Surjit Kumar	Bal Krishan	4065	5420	16260
26	Dalbir Singh	Bhura Ram	4260	0	0
27	Mahender Kumar	Vadheva Ram	2610	13050	23400
28	Satpal Singh		600	0	0
29	Lakhbir Singh	Leela Ram	2610	8700	7830
30	Narsingh Dass	Manak Chand	3240	16200	29160
31	Mahabir Singh	Tek Chand	3045	10150	12180
32	Paramjit Gill	Dilbag Singh	7500	30000	30000
33	Kashmiri Lal	Ram Chander	80600	109400	100800
34	Jawala Parshad	Bali Ram	155800	188400	216000
		<b>G Total</b>	<b>318900</b>	<b>496315</b>	<b>601755</b>

**Sd**  
**E O P S, Tohana**

### Appendix-'C 3'

Referred to in para 9 of D A Note of P S Tohana for the period 4/10 to 3/13

#### Balance of Rent Office/Residence as on 31 3 13

Sr No	Name of Office	2010 11	2011 12	2012 13
1	SDO (c) Office/Resi	23484	177999	127270
2	Bar Room		77120	169664
3	Judicial Court Office	24120	48240	72360

**REPORT**

**ON**

**THE AUDIT AND INSPECTION NOTE ON THE ACCOUNTS OF  
PANCHAYAT SAMITI, NISSING 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 Panachayat Samiti Nissing for the period from April 2010 to March 2013 audited by the Director Local Audit Haryana as under

**[1] Para No 2 A Record Not Put Up**

- 5 Receipt book No 223
- 11 MB No 4822 4824 37014 37015 404 32381 37018 10348  
S 02 and K 01 and other relevant documents of works bills  
(except firms bills for the period from 4/2010 to 3/2013)
- 12 Objection statement 4/2008 to 3/2010

**The Department in its written reply stated as under**

The compliance/record was shown to L A D on 24 8 2015 and the para has been dropped

**The Committee observed that record required by Local Audit Department was still not put up The Committee desired that concerned records may be maintained/completed now and should be produced to the concerned Circle Senior Auditor of the concerned department at the time of next audit**

**[2] Para No 5 Grants**

The Adhoc conditional grant received during the period under audit is exhibited at Appendix A to this audit note but these are lying unutilized as yet The unspent balance of Rs 38 800/- (2010 11) Rs 38 800/ (2011 12) and Rs 30 800/ (2012 13) be refunded to Govt immediately or utilized with the sanction of competent authority and compliance shown at the time of next audit



**The Department in its written reply stated as under**

In this regard it is submitted that all the amount except Rs 4000/ of conditional grant has been spent by Panchayat Samiti. The balance Rs 4000/ will also be utilized as per Govt instructions. Hence para may kindly be dropped please.

**The Committee desired that the compliance made in this regard may be shown to Circle Senior Auditor of Local Audit Department so that para may be settled**

**[3] Para No 7 (i) Arrears**

An amount of Rs 11 29 918/ as exhibited at Appx B in this audit note on account of shop rent was outstanding against the tenant of shops as on 31 3 2013. The recovery of arrears may be effected and compliance shown at the next audit.

**The Department in its written reply stated as under**

It is certified that all the shop rent as shown in the audit para has been recovered. Kindly drop the para.

**The Committee desired that the department should show the relevant record of recovery of rent of shops to audit department for verification**

**[4] Para No 10 (ii) Short Recovery/Non Recovery And Loss Of Revenue**

As investment of Rs 15 000/ was made in post office for one year under term deposit scheme against account 1231989 at Karnal (Court) post office on 31 3 2003. The same was neither encashed nor reinvested which resulted into loss of interest amounting to Rs 7875/ for the period 31 3 2003 to 31 3 2010. The same may be encashed or reinvested to avoid further losses of interest besides taking suitable action against the official at fault under intimation to this office.

**The Department in its written reply stated as under**

Compliance will be shown at the time of next audit.

**The Committee noted that the compliance made by Panchayat Samiti was not pointed out and further desired that department should either encash or reinvest the amount as soon as possible to avoid further loss of interest**

**[5] Para No 11 (i) Excess/Irregular Payments**

The expenditure did not constitute a valid charge on the Panchayat Samiti Fund. The same may either be got regularized under section 10(H) of Panchayati Raj Act 1994 or recovery may be effected and compliance shown at the time of next audit.

Vr No	Dated	Amount Rs	Particulars
6	6/10	24/-	Surcharge paid to UHBVN Karnal on electricity bill for the m/o 5/10
2	4/11	196/-	Surcharge paid to UHBVN Karnal on electricity bill for the m/o 3/11
15	6/10	70/-	Surcharge paid to BSNL Karnal on Telephone bill
6	10/10	14/-	Surcharge paid to BSNL Karnal on Telephone bill
9	11/1	14/-	Surcharge paid to BSNL Karnal on Telephone bill
6	3/11	14/-	Surcharge paid to BSNL Karnal on Telephone bill
10	7/11	14/-	Surcharge paid to BSNL Karnal on Telephone bill
20	6/12	50/-	Surcharge paid to BSNL Karnal on Telephone bill
2	3/13	71/-	Surcharge paid to BSNL Karnal on Telephone bill
11	3/13	71/-	Surcharge paid to BSNL Karnal on Telephone bill

**The Department in its written reply stated as under**

It is certified that every bill of electricity and telephone reaches late as in the first instance these are sent to Nissing and then reaches in this office at Chirao. There is no fault of any official. So para may kindly be dropped.

The Committee desired that a system may be implemented to obtain the electricity and telephone bills well in time so that payment of surcharge can be avoided and further desired that the amount mentioned in audit para may be got written off if there is no fault of any official and compliance may be shown to Circle Senior Auditor of Local Audit Department

**[6] Para No 11 (ii) Excess/Irregular Payments**

As per Govt instructions the purchase should be made from approved sources only but an air conditioner make LLOYED was purchased for EOPS office use from Deva electronics Karnal for Rs 24 990/ vide Vr No 7 of 11/2011 which did not constitute valid fit charge on the Samiti fund as well as the EOPS is not entitled for Air conditioner The same may be regularized from the competent authority or recovery may be effected from the official at fault and compliance shown at the time of next audit

**The Department in its written reply stated as under**

Action is being taken

The Committee noted that reply given by the department was not proper Sincere efforts may be made to get the expenditure regularised from the Government and compliance may be shown to Circle Senior Auditor of Local Audit Department

**[7] Para No 11 (iii) Excess/Irregular Payments**

As per Govt instructions from the Commissioner and Secretary to Govt Haryana Development Deptt Contained in memo no 7494-B A 1 (20) 85 9156 dated 10 2 1995 and Haryana Panchayati Raj Finance Budget Account Audit Taxation and Works Rules 1996 the Samiti was competent to incur expenditure upto Rs 18 000/ and Rs 5000/ P A only on the purchase of fuel/lubes (POL) and repair of jeep respectively but heavy expenditure as detailed below was incurred in extravention of instruction ibid The same may either be recovered from Govt contingency or got regularized with the sanction of Govt under section 100 (h) of Panchayati Raj Act 1994 and compliance shown at the time next audit

**a) Cost of Diesle & M Oil -**

Year	Exp Incurred (Rs )	Prescribed limit (Rs )	Paid in excess (Rs )
2010 11	53436	18000	35436
2011 12	72454	18000	54454
2012 13	32835	18000	14835
		<b>Total</b>	<b>104725</b>

**b) Repair of Jeep**

2010 11	22191	5000	17191
2011 12	37916	5000	32916
2012 13	62050	5000	57050
		<b>Total</b>	<b>107157</b>

**c) Stationery and Computer repair**

2010 11	11687	5000	6887
2011 12	15445	5000	10445
2012 13	184+19600 (Computer Repair)	5000	33037
		<b>Total</b>	<b>50169</b>

**The Department in its written reply stated as under**

It is submitted that Govt Vehicle and stationery was used only for official purpose. The excess exp on POL repair of jeeps stationery and computer repair was only due to the limit fixed as per Haryana Panchayati Raj Act is very low and the rates in market are higher than prescribed limit. Hence para may be dropped.

The Committee desired that the expenditure incurred in excess of prescribed limit as detailed in para may be got regularized with the specific sanction of Government. If the department feels that the financial limit mentioned in the Haryana Panchayati Raj Act, 1994 needs revision, the same may be got revised from the Government.

**[8] Para No 12 Irregularities in Purchase**

The following purchases not made from approved source of supply prescribed in Appendix 17 of PFR Vol II. This was not in order. The irregularity may be regularized with the approval of competent authority or the recovery may be effected from the official at fault and compliance shown at the time of next audit.

Vr No	Date	Amount Rs	Particulars
7	11/2011	24 990/-	Purchase of air conditioner (LLOYED) from Deva Electronics Karnal vide bill No 145 dated 17 10 2011

**The Department in its written reply stated as under**

Action is being taken

The Committee noted that reply given by the department was not proper. Sincere efforts may be made to get the expenditure regularised from the Government and compliance may be shown to Circle Senior Auditor of Local Audit Department.

### Appendix A

**Referred to Para 5 of audit note of Panchayat Samiti Nissing (at Chirao)  
for the Period 4/10 to 3/13**

**Statement showing the position of Grant Recd /drawn and taken into PLA  
during 2010 11 to 2012 13**

Year	2010 11	2011 12	2012 13
Conditional Grant -	2000	2000	
In Conditional	6000	6000	
Abolition & professional Tax	14000	14000	14000
Land Holding Tax	16800	16800	16800
<b>Total</b>	<b>38800</b>	<b>38800</b>	<b>30800</b>

## Appendix B'

Referred to in Para 7(ii) of audit note of Panchayat Samiti Nissing for the Period 4/10 to 3/13

**PANACHAYAT SAMITI NISSING OUTSTANDING RENT STATUS FROM  
4/2010 TO 3/2013**

**RECOVERY OF RENT & BALANCE OUTSTANDING FROM  
4/2010 TO 3/2013**

**RENT RECOVERED FROM 4/2010 TO 21/9/2011 AND FROM 22/9/2011 TILL  
TO DATE NO RECOVERY OF RENT HAVE BEEN MADE BECAUSE OF  
COURT CASE IN HON BLE PUNJAB & HARYAYA HIGH COURT  
FOR WHICH NEXT DATE OF THE HEARING IS 04/07/2014**

Sr No	Name of Shopkeeper	Father s Name	Shop No	Total Rent	Recovery	Balance
1	Om Parkash	Nihal Singh	1 Old	50459	25000	25459
2	Banarsi	Mohan Lal	2 Old	72241	71355	886
3	Ved Parkash	Om Parkash	3 Old	72162	71277	885
4	Hasrbhajan Singh	Jiwan Singh	4 Old	50454	35000	15454
5	Raj Kumar	Roop Lal	5 Old	50454	44500	5954
6	Om Parkash	Bishamber Dass	6 Old	60771	55000	5771
7	Mahesh Kumar	Mohan Lal	7 Old	72162	71277	885
8	Virender Kumar	Raj Kumar	8 Old	50454	44000	5954
9	Ram Pal	Bhalla Ram	9 Old	60771	38648	22123
10	Ram Pal	Bhalla Ram	10 Old	60771	38648	22123
11	Som Parkash	Jagdish Rai	1 New	200163	80000	120163
12	Subhash Chand	Amar Nath	2 New	221010	135000	86010
13	Nathi Ram	Annat Ram	3 New	92463	92463	0
14	Bal Kishan	Bhalla Ram	4 New	120368	81564	38804
15	Ved Parkash	Poker Dass	5 New	96136	94447	1689
16	Gurpreet Singh	Kirpal Singh	6 New	120603	80000	40603
17	Manjit Singh	Satpal	7 New	153780	30000	123780
18	Gurinder Singh	Lal Singh	8 New	153169	112000	41169
19	Praveen Kumar	Ram Singh	9 New	58233	40000	18233
20	Gurmeet Singh	Savinder Singh	10 New	83205	56000	27205
21	Mahinder Singh	Ram Sawroop	11 New	73448	50000	23448
22	Rahul Rai	Om Parkash	12 New	94112	92458	1654
23	Kharaiti Lal	Bal Kishan	13 New	112047	30000	82047
24	Ramesh Kumar	Devi Dass	14 New	64702	63566	1136
25	Bawa Singh	Niranjan Singh	15 New	83205	60000	23205

26	Kiran Pal	Banarsi	16 New	83250	60000	23250
27	Hukam Singh	Sri Ram	17 New	83205	60000	23205
28	Ram Chander	Nanak Chand	18 New	70271	50000	20271
29	Roshan Lal	Banarsi	19 New	83205	83205	0
30	Sunil Kumar	Chhitar Mal	20 New	40010	40010	0
31	Krishan Kumar	Rishi Pal	21 New	41671	41671	0
32	Pardeep Kumar	Om Parkash	22 New	76997	0	76997
33	Sukhchain	Gurbachan Singh	24 New	178231	40000	138231
34	Naresh Kumar	Banarsi	25 New	183324	70000	113324
35	Sanjay	Sita	26 New	9004	9004	0
			<b>Total</b>	<b>3176511</b>	<b>2046593</b>	<b>1129918</b>

**Sd**

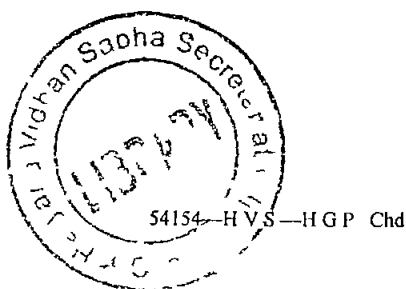
**Block Dev Panchayat Officer  
Nissing at Chirao**

## GENERAL OBSERVATIONS/RECOMMENDATIONS OF THE COMMITTEE

Apart from the above the Committee also gave the following Recommendations/Observations

इसी तरह से समिति के सज्ञान मे यह भी आया है कि जिला परिषदों व पंचायत समितियों के अधीन भूमि पर नाजायज कब्जे हैं। इसके अतिरिक्त दुकानों का किराया भी पूर्ण रूप से वसूल नहीं किया जा रहा है जिस कारण जिला परिषदों व पंचायत समितियों को आय का बहुत नुकसान हो रहा है। इसलिए समिति द्वारा चाहा गया है कि नाजायज कब्जों को हटाने तथा किराये की बकाया वसूली हेतु कदम उठाये जाये ताकि जिला परिषदों व पंचायत समितियों की आय में बढोतरी हो सके। इस सम्बन्ध में की गई कार्यवाही से समिति को अवगत करवाया जाये।

जिला परिषदों व पंचायत समितियों द्वारा स्टेशनरी की खरीद फर्नीचर टेलीफोन पीओएल/ब्लॉक जीप की मरम्मत प्रचार खर्च तथा दूर्नामैट खर्च हरियाणा पंचायती राज फाईनैस बजट अकाउंट्स ऑडिट टैक्सेशन तथा वर्क्स नियम 1996 में दर्शायी गई सीमा से कहीं अधिक खर्च किये गये। अनियमित तौर पर किया गया खर्चा जिला परिषद अथवा सरकार से जैसा भी केस हो नियमित करवा लिया जाना चाहिए। समिति द्वारा चाहा गया है कि निदेशक पंचायत एवं विकास विभाग हरियाणा ऐसे सभी खर्चों को नियमित करने वाले कार्यवाही/उचित दिशानिर्देश जारी करे।





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