

HARYANA VIDHAN SABHA

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

(2015-2016)

(NINTH REPORT)

**REPORT
ON
THE AUDIT AND INSPECTION NOTES ON THE
ACCOUNTS OF MUNICIPAL CORPORATIONS,
GURGAON FOR THE PERIOD FROM
APRIL, 2012 TO MARCH, 2013 AND KARNAL
FOR THE PERIOD FROM
APRIL, 2013 TO MARCH, 2014
AUDITED BY THE DIRECTOR,
LOCAL AUDIT,
HARYANA**



(Presented to the House on 30th March, 2016)

**HARYANA VIDHAN SABHA SECRETARIAT
CHANDIGARH
2016**

TABLE OF CONTENTS

	Page(s)
Composition of the Committee on Local Bodies and Panchayati Raj Institutions	(iii)
Introduction	(v)
Report on the Audit and Inspection Note on the accounts of	
Municipal Corporation Gurgāon for the period from April 2012 to March 2013	2-12
Municipal Corporation Karnal for the period from April 2013 to March 2014	13 30
Audited by the Director, Local Audit, Haryana	
General Observations/Recommendations of the Committee	31

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

* 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 Ninth Report on the various Audit and Inspection Notes on the accounts of Municipal Corporation Gurgaon for the period from April 2012 to March 2013 and Municipal Corporation Karnal for the period from April 2013 to March 2014 audited by the Director Local Audit Haryana

2 The Committee examined/ scrutinized the various Audit and Inspection Notes on the accounts of Municipal Corporation Gurgaon for the period from April 2012 to March 2013 and Municipal Corporation Karnal for the period from April 2013 to March 2014 audited by the Director Local Audit Haryana as per details given in the Report and its annotated reply submitted by the concerned Municipal Corporations. 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 Raj 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 holds 39 meetings during the year 2015 16 till the finalization of the Report

**REPORT
ON
THE AUDIT AND INSPECTION NOTE ON THE ACCOUNTS OF MUNICIPAL
CORPORATION, GURGAON 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 Municipal Corporation Gurgaon for the period from April 2012 to March 2013 audited by the Director Local Audit Haryana as under -

[1] Para No 1 Last Audit Report

Action taken on the last audit report was no satisfactory Annual audit report for the year 2012 13 received in the office of the Municipal Corporation in 04/2014 but annotated reply showing the action taken thereon was neither prepared nor sent to this office though the same was required to be sent within three months of its receipts as per provisions of Rules XVII 17(2) of Municipal Account Code 1930 The audit report contained large number of paras of serious nature relating short/non recoveries of revenue shortage of stores losses irregular/avoidable payments including cases of establishment irregularities in words account non maintenance/defective maintenance of record and may other omission and commissions which depict a very dismal state of affairs

Non-compliance of audit objection involving huge revenue has been seriously viewed The in different attitude towards this important task is defeating the very objective of day-to day audit and giving rise to the piling up of audit objections year after besides encouraging the defaulting officials to go on committing irregularities without any fear which was not in the interest of the Corporation s revenue and needs to be discouraged

The gravity of negligence is brought to the notice of the Government in Urban Development Department Haryana for immediate action and to ensure the settlement of outstanding audit objections promptly However the position of the outstanding objections is as detailed in the Report for the year 2012 13

The Department in its written reply stated as under

This audit para related to all audit reports and it will take time to give/record reply However all the HOB s have already been directed

The Committee observed that reply given by the department was not satisfactory Further the Committee desired that the Department should trace out the record, maintain/complete the record now and should submit to the Deputy Director of Local Audit Department posted in Municipal Corporation Gurgaon at earliest

[2] Para No 2 A Record Not Put Up

The record in audit during the period under report was duly put up except that detailed in the Report for the year 2012 13 This was not in order and the same may be got Traced out now and shown to audit

The Department in its written reply stated as under

The matter has already been discussed with Audit and Account Committee Vidhan Sabha Haryana Hence para may please be dropped

The Committee observed that it was serious lapse on the part of Corporation Authorities that no record was put up to Audit Department The Committee further gave one week time to Corporation Authorities to identify specific record and put up to Deputy Director of Local Audit Haryana posted in Municipal Corporation, Gurgaon for its verification

[3] Para No 5 - Grants

- (a) Position of grants received during the year 2012 13 as exhibited in the Report for the year 2012 13 and summarized as under
 - (i) The grant received at Sr No 2 was utilized for the purpose for which it was sanctioned
 - (ii) The grants shown as Sr No 5 and 7 was spent partly These may be utilized within the stipulated period are refunded to Govt
 - (iii) The grants shown at Sr No 1 3 4 6 & 8 to 17 were lying unspent These may either be utilized for the purpose for which there were sanctioned or refunded to Govt under intimation to audit
- (b) The position of grant-received prior of the year 2012 13 is exhibited in the Report for the year 2012 13 and summarized as under
 - (i) The grants at Sr No 1 to 3 5 to 104 106 to 115 117 and 118 were deposited with Xen PWD B&R (PH) Gurgaon The expenditure statements duly audited by the Accountant General Haryana were still awaited for issuance of their utilization and adjustments
 - (ii) Grant shown at Sr No 4 received for the purchase of wheel barrows was shown spent in the Municipal Corporation record but relevant papers were not shown to audit which may be shown at the earliest
- (c) The grants shown at Sr No 105 116 119 to 123 125 to 127 & 129 131 to 139 141 to 142 145 147 to 160 were neither utilized nor refunded to Government so far which may either be utilized after obtaining revised sanction of Government or refunded with interest at the earliest
 - (i) The grants at Sr No 124 128 & 130 were utilized for the purpose for which this were sanctioned but the utilization certificate were not sent to the quarter concerned The needful may be done now under intimation to audit
 - (ii) The grants at Sr No 137 amounting to Rs 12 00 000/- was refunded to the refunding agency i.e SDO Civil Gurgaon on 21 6 2011

- (iii) The grants of Sr No 140 amounting to Rs 2 51 000/ respectively were refunded to Prajapati Sabha but utilization certificates of these was still awaited
- (d) The position of grant received Revenue earning scheme is depicted in the Report for the year 2012-13 and summarized as under
 - (i) No grants was received on this account during the year 2012 13
 - (ii) The utilization certificate in respect of grant shown at Sr No 7 not yet furnished No revenue was shown earned against this grant which needs to be justified The said grant of Rs 2 40 lac was sanctioned on 20 3 2006 with the normal conditions for the welfare of the weaker section of the society against which only an expenditure of Rs 2 44 958/ was incurred for the construction of 25 Nos shops at Jyoti Park for allotment to the category of weaker section but none of these shops could be let out As such the objective to sanction the grant of the Government failed due to the negligent attitude of Municipal Administration Thus the vacant position of these shops since there construction/completion i e 4/97 involving the recurring loss of Municipal Revenue may be given due consideration in the house of Corporation and the matter is specially brought to the notice of the Commissioner MCG (then Deputy Commissioner Gurgaon) for investigation and to make good the amount of the loss and the Government may also take notice of such serious irregularity committed by the Corporation for initiating surcharge case against the Corporation early list in ordinance daily in the matter may not result into irreparable financial loss besides taking disciplinary action against the then Executive Officer and Municipal Engineer and tax Superintendent for not letting out these shops and in either circumstance who were there to guide the house about the same to adopt adequate measures to save the Corporation from the recurring huge revenue expected through this source

The figure of revenue earned during the period 2011 12 under revenue earning scheme could not be ascertained because the grant register was not maintained/completed by the Corporation Administration

The Department in its written reply stated as under

Grant wise separate account have been maintained and reconciled out of 92 56 crore grants received during the financial year 2008 09 to 2012 13 Rs 64 18 crore has been utilized and utilization certificate has already submitted in this regard Further for the balance amounting to Rs 28 38 crore relates to the work going on at that time for which utilization certificate will be submitted very shortly Hence please para may be dropped The detail of balance amount Rs 28 38 crore in the report for the year 2012 13

The Committee observed that an amount of Rs 28 38 Crores is yet to be utilize and further desired that the amount should be utilized as early as possible and intimate the Committee within one month

[4] Para No 6 Loans

The position of loans received upto 31 3 2013 also those received in previous years is depicted in the Report for the year 2012-13 along with repayment position thereof. The loans received from Govt and Life Insurance Corporation of India for the execution of water supply/sewerage scheme from time to time deposited with the Public Health Department Haryana but the utilization thereof were not admitted in audit for want of statement of expenditure duly verified by Accountant General Haryana. The requisite statement duly verified by A G Haryana may be obtained now to effect adjustment in books of Corporation. In respect of the work not under taken and completed by the Public Health so far the Corporation may claim refund alongwith interested thereon.

Government loans from 1970-71 to 95 96 were written off by the Government vide Commissioner & Secretary to Government Haryana Urban Development letter No 6/73/2000-4 dated 20 4 2001. Repayments of Government loans were not being made. As a result of it principal amount and interest thereon were awaiting repayment. The non payment of installment of Government loans would ultimately result in accrual of penal interest. This is brought to the notice of Government for timely action in this matter as repayment of loan is a priority charge on the Corporation fund which may be even effected economy in expenditure and by tapping new source of income.

The Department in its written reply stated as under

These amounts of loans pertain to the year 1967 68 to 2001 02. This amount had deposited with Public Health Department for the execution of work for which it was received. Public Health Department received utilization certificates for this amount but audit has not admitted.

The Committee observed that the matter is not taken up seriously by the authority of Corporation. Further Committee desired that Utilization Certificates duly verified by internal audit may be obtained from P W D (Public Health) and shown to the Deputy Director of Local Audit Haryana posted in Municipal Corporation, Gurgaon

[5] Para No 7 Temporary Advances

(a) Temporary Advances aggregating to Rs 17 04 79 77 510/- as detailed in the Report for the year 2012 13 were awaiting adjustment as on 31 3 2013. The huge amount of temporary advances outstanding since long in the books especially again Corporation officials and members reflected in effective control of the Corporation Administration. The temporary advance was often drawn in discriminate even when not required for immediate use. This shown sorrow state of affairs. The dismal functioning may be taken notice by the higher authorities and prompt action in the light of instruction contained in Local Government Department Memo No 29/3/78 5C III dated 03 11 79 be taken forth with to ensure adjustment of long outstanding advances without any further delay. The statement of expenditure in respect of advance of deposited

with Government Department for expenditure of various development works duly verified by Accountant General Haryana Chandigarh may be obtained forth with In case the expenditure has not incurred and concerned works not completed the advance may be got refunded

The Department in its written reply stated as under

Out of this amount of Rs 170 48 crore a sum of Rs 150 00 crores is outstanding against Municipal Corporation Faridabad and Rs 10 crore against SMS&SB Gurgaon amount which was recovered from Shree Sheetla Mata Shrine Board Gurgaon The remaining amount is outstanding against various Departments such as DHBVNL PWD (B&R) and other being Municipalities since long Efforts are being made to recover the balance amount

The Committee observed that the reply given by the Department was not satisfactory and further desired that the Corporation Authorities verify/identify the amount of temporary advances given to various departments/officers/official for work of the Corporation and sincere efforts should be made to recover the amount/ or adjust the temporary advances

(b) The loans/advances of various types were granted in favour of the employees up to 31 03 2013 (as detailed in the Report for the year 2012 13) which were also outstanding along with interest thereon against the officials This has been resulting into recurring loss to the Corporation fund which may be discouraged & recoveries be expedited from the officials along with upto date interest thereon under intimation to audit

The Department in its written reply stated as under

A sum of Rs 43 00 lacs is recoverable as loan from employees working at present which is recovered from their salary regularly per month Only Rs 0 63 lacs are outstanding against seven employees which are not working in MCG which was also recovered shortly as per list attached in the report for the year 2012 13

The Committee desired that the department should speed up the recovery process of outstanding balance amount against employees working in Municipal Corporation, Gurgaon in case of death of the employees the same may be got written off, if not recoverable

[6] Para No 11 Short Recoveries/Non Recoveries/Losses of Revenue

(iii) Director Urban Development Haryana vide Memo No 7A-P A DUD 01/39877 dated 20 09 2001 issued instruction to obtain NOC from Municipal Corporation within Municipal Limits for installation of telephones/mobile towers after payment of security deposit of Rs 50 000/ per tower installation charges Rs 20 0000/ per tower and license fee Rs 10 000/ per annum But relevant record i.e demand and collection register from 2001 was not put up Because the demands against these companies since 2001 onwards were not raised in the demand and collection register nor any steps were taken by the Corporation authorities for recoveries since 2001 This is not only a serious on the part of Corporation officers but may lead any sort of embezzlement huge loss to corporation fund This serious irregularity is brought

to the notice of higher authority for taking suitable action and besides recovery from the companies under intimation to audit for necessary verification of such record

The Department in its written reply stated as under

Demand and collection register of towers will be maintained very shortly

The Committee desired that the department should complete the record at the earliest and produce the same to the Deputy Director of Local Audit Haryana posted in Municipal Corporation Gurgaon for its verification

[7] Para No 11 Short Recoveries/Non Recoveries/Losses of Revenue

(iv) Vide rules 4 of Haryana Municipal (Laying of Communication cables and erection of Dish Antenna) Bye Laws 2007 which made applicable w e f 31 10 2007 Every service provider shall pay to Municipal Corporation @ Rs 5000+Rs 3750/ on account of installation fee/renewal fee and Rs 2500/ as per annual etc and Rs 20/ per cable customer fee But neither any detail of tax due/recovered and nor arrears were recovered from cable operators/consumers and record of income under this head was not prepared nor every supplied any such details to the audit since the levy of this tax on cable operators/consumers The necessary details of tax due thereon recovery effected and amount in arrears be prepared without any delay and year wise demand and collection register which was not maintained till date be maintained now so that huge amount in arrears be recovered from cable operators/consumers which is a recurring huge loss to the Corporation fund This may be looked into without further delay and requisite demands alongwith the arrears and interest these on be shows in the Demand and collection register under intimation to audit for necessary check/verification

The Department in its written reply stated as under

iv) नगर निगम द्वारा 102 मोबाईल / संचार टावरों को स्वीकृति प्रदान की जा चुकी है व लगभग 1 61 92 032/रुपये की राशि वसूल की जा चुकी है। निगम द्वारा मोबाईल/संचार टावर स्थापित करने वाली एजेंसियों के विरुद्ध लगातार कार्यवाही की जा रही है। अपने सज्जान व लोगों द्वारा प्राप्त शिकायतों के बाद नगर निगम गुडगांव द्वारा संचार सरचनात्मक ढांचे को सील किया जा रहा है और अब तक नगर निगम गुडगांव द्वारा 2 संचार सरचनात्मक ढांचे को सील किया जा चुका है। मोबाईल/संचार टावर ढांचे को जब्त किया जाना संभव नहीं है। परन्तु अनुशासनात्मक कार्यवाही के रूप में मोबाईल/संचार टावर ढांचे को सील किया जा रहा है तथा मालिकों के विरुद्ध पर्चे दर्ज किए जा रहे हैं। दर्ज किए गए पर्चों की संख्या 2 है। हटाए न जाने वाले मोबाईल/संचार टावर ढांचे की अनाधिकृत स्थापना को इस कार्यालय द्वारा नोटिस दिए जाने के बाद उनसे दण्ड स्वरूप राशि भरवाकर ढांचे को नियमित किए जाने की कार्यवाही की जा रही है।

उल्लेखनीय है कि सी डब्ल्यू पी 3220 of 2014 पंजाब व हरियाणा उच्च न्यायालय के निर्देशानुसार फरवरी 2014 से पहले लगाए गए संचार सरचनात्मक ढांचे पर कोई कार्यवाही न किए जाने बारे नगर निगम गुडगांव को पाबन्द किया गया है।

The Committee desired that the reply was interim and further desired the Demand and Collection Register in respect of laying of Communication Cables and erection of Dish Antenna should be completed and compliance should be shown to Deputy Director of Local Audit Haryana posted in Municipal Corporation, Gurgaon

[8] Para No 11 Short Recoveries/Non Recoveries/Losses of Revenue

(v) Various cellular mobile phone companies as well as private companies etc has drastically cut Municipal Road to lay under ground cables form time to time but the companies had neither restored the road cuts nor paid road cut charges to the Corporation. The Corporation may prepare estimate of all such road Cuts made during the period under audit and proceed to claim/recover the amount of road cut charges from beneficiary

The Department in its written reply stated as under

It is submitted that road cut charges have been recovered from the concerned companies as per rule and deposited in the MCG

The Committee observed that the reply was interim and further desired the department should provide information relating to total amount recovered by Corporation Authorities and the same may be shown to the Deputy Director of Local Audit Haryana posted in Municipal Corporation, Gurgaon

[9] Para No 12 Rent of Shops

Rent register/record of rent from 6/2008 to 3/13 was not put up in audit. In absence of relevant record arrears and actual rent due against each tenant could not be checked in audit. Not accuracy of the amount realized was ascertained. Even the details of the properties were not carried over in the demand and collection register alongwith demand of arrears outstanding against each. Moreover recoveries shown in each month were made after seven day of the month but penalty Rs 50/- per day upto 2 months and there after interest @12% p a were not recovered from tenants which was in contravention to Government letter No 6/A/2001/22500 552 dated 15 5 2001 and 7 4 2007 read with Government letter No 8/142009 6K dated 31 3 2012. Therefore the losses due to fine imposed on related recoveries may be worked out in the rent register and recovered from the defaulters and all the record in the rent register G 8 receipt and papers regarding allotment of shops/khokas let on rent may be produced to audit and revision of rent/fee after every three year/five year may also be implemented and recoveries may be worked out departmentally and recovered the amount and credit there of shown to audit

The Department in its written reply stated as under

कर शाखा द्वारा रेंट रजिस्टर लाईसेन्स फीस अर्न्तगत धारा 182 ऑफ 1973 पर दी गई दुकानो/भूमि तथा तहबाजारी पर दी गई दुकानो/भूमि के वर्ष 2015 2016 तक के रजिस्टर बना लिये गये है। वर्ष 2008 2009 के रजिस्टर ऑडिट शाखा को चैक करने हेतु भेजे हुये है। इसके अतिरिक्त सी0 एफ0 सी0 शाखा द्वारा ई मेल द्वारा दिये गये रसीदो के विवरण अनुसार वर्ष 2010 2011 2011 2012 2012 2013 2014 2015 का इन्ड्राज किया जा चुका है तथा वर्ष 2006 2007 2007 2008 2013 2014 के 02 रजिस्टर कुल 04 रजिस्टर ऑडिट शाखा चण्डीगढ को जाच करने हेतु दिये थे जो अभी तक कर शाखा को प्राप्त नहीं हुआ है। उनसे कई बार इस बारे मे बात की गई परन्तु कोई

सन्तोषजनक जवाब प्राप्त नहीं हुआ है। जिस कारण वर्ष 2013-2014 के रजिस्ट्रारों में पोस्टिंग का कार्य नहीं हो पाया है। 2015-2016 में रसीदों का इन्द्राज किया जा रहा है तथा यह आश्वासन दिया जाता है कि रसीदों को किरायेदारों के खातों में उत्परिवर्तित कर रिकार्ड का लेखा जोखा जल्द से जल्द तैयार कर दिया जायेगा। जहाँ तक सरकार द्वारा समय-समय पर जारी की गये निर्देश के अनुसार जिन दुकानों/भूमियों से मासिक प्राप्ति 500/- रु० से कम है के मामले पर पालना ना करने का प्रश्न है। इस बारे में आप के सज्ञान में लाया जाता है कि सरकार द्वारा अपने पत्र यदि क्र० 8/156/1988 1क1 टिनाक चण्डीगढ़ 19-02-2014 द्वारा वापिस ली गई है।

पैरा समाप्ति बारे शिफारिश की जाती है।

In the written reply Corporation intimated that the Demand and Collection Register are laying with Audit Department when asked by the Deputy Director Local Audit it was explained that the room in which record was laying was sealed by District Administration. The Committee desired that Corporation Authorities should verify that facts before submitting the reply to the Committee

[10] Para No 13 Store/Stock Items

(i) Consequent upon the merger of 54 dissolved village panchayats in Municipal Corporation vide Notification date 02-06-2008 relevant record i.e. bank account cash in hand available Moveable and immovable property including common land 7 building etc existing with such panchayats prior to 02-06-2008 were yet not got identified from the revenue department and transferred to Corporation Authorities. In the absence of these records there might be changes of fraud/misutilization of such property/fund resulting adverse possession thereupon. The necessary record of cash/bank accounts movable and immovable properties etc of such panchayats may be got identified from the Revenue Department got physically verified and taken into Corporation record and compliance made shown to audit at the earliest.

The Department in its written reply stated as under

The amount available with the panchayats merged in MCG has been got transferred in account of MCG Tehsildar/STP MCG has also been maintain list/records regarding land of panchayats merged in MCG para may please be dropped

The Committee desired that department should provide village wise details of land merged in Corporation and amount transferred from panchayats to Municipal Fund Account. The detail should be submitted to the Committee and the same may be shown to Deputy Director of Local Audit Haryana posted in Municipal Corporation Gurgaon

[11] Para No 13 Store/Stock Items

(ii) While checking the stock entry of various articles of Store/Stock purchased e.g. Electrical fittings for maintenance of street lights Benches Swings for development and maintenance of parks it was noticed that they were being entered in the subsidiary stock register without got entered in the central store register. More over physical verification of store/stock as required under rule XVII 2 of Municipal account code 1930 of all store/stock items is not carried out for the last many years which highly irregular. The requisite entries and consumption account may be made now and shown to audit for verification.

The Department in its written reply stated as under

Necessary instructions have been issued to all concerned HOB's vide this office letter No CAO/MCG/2013/3247 67 dated 10 07 2013 and letter No CAO/MCG/2013/2442 52 dt 1 07 2014

The Committee desired that the department should adopt a well comprised system of accounting involving automatic entries in stock register when the bills are processed for payment

[12] Para No 13 Store/Stock Items

(iii) The Commissioner and Secretary to Govt Haryana Urban Local Bodies vide letter No 11/6/91 4Ed 11/2002 dated 8 04 2002 issued direction for speedy disposal of condemned vehicles/articles of the Local Bodies after getting the approval of Govt/condemnation Board but the relevant record in respect of auctioning of obsolete stock i.e. Hand trolley Rickshaw Car Jeep Tractor Truck Road Roller JCB Fire vehicle other items/articles used for sanitation purpose etc. were not auctioned so far and search record was not put up in audit. This irregularity is brought to the notice of higher authorities for taking suitable action under intimation to audit.

The Department in its written reply stated as under

Necessary instructions have been issued to all concerned HOB's vide this office letter No CAO/MCG/2013/3247 67 dt 10 07 2013 and letter No CAO/MCG/2013/2442 52 dated 01 07 2014

The Committee desired that compliance should be made by the department and shown to Deputy Director of Local Audit Haryana posted in Municipal Corporation Gurgaon for dropping audit para

[13] Para No 15 Miscellaneous

(iii) Periodical physical verification as mentioned in rule XVII 2 of Municipal Account Code 1930 was not carried out for the last several years. This was not desirable and the misuse of movable property and pilferage of the same cannot be ruled out. It is therefore stressed upon that physical verification of movable property be got conducted at an early date and results intimated to audit.

The Department in its written reply stated as under

Officers have been directed to carry out the physical verification

The Committee desired that the department should carry out physical verification of moveable property and put up the compliance to Audit Department

[14] Para No 15 Miscellaneous

(iv) Monthly and annual accounts as envisaged in rule III 6 and III 7 of Municipal Account Code 1930 respectively for the period under report were not prepared and got checked in audit. This should receive early attention.

The Department in its written reply stated as under

It is submitted that the accounts of MCG are being maintained in Tally ERP 9

11

The Committee observed that compliance has been made by Corporation Authorities and the same may be shown to Local Audit Department for its verification

[15] Para No 15 Miscellaneous

(v) Register of trees was not maintained during the period under report. All the trees growing on the land of Municipal Corporation be got entered in the tree register and counted for maintaining its proper records now and compliance may be shown to the audit at the earliest.

The Department in its written reply stated as under

Necessary instructions have been issued to the concerned branch vide this office letter No CAO/MCG/2013/3247 67 dt 10 07 2013 and letter No CAO/MCG/2013/2442 52dt 01 07 2014.

The Committee desired that compliance should be made by Corporation Authorities and shown to Audit Department for its verification.

[16] Para No 15 Miscellaneous

(vi) Corporation Authority/Account Branch has maintained combined provident fund account of each subscriber instead of maintain separate account each subscriber which is against the provisions of the (Rule XVI/95) of the Municipal Account code 1930. Corporation Authority may be requested to look into the matter and separate Provident fund Account of subscriber may be maintained now as quoted ibid and compliance shown to audit for necessary notification.

The Department in its written reply stated as under

The separate accounts of every employee are being maintained but audit is not done by LAD.

The Committee observed that the compliance has been made and same may be shown to Audit Department for its verification.

[17] Para No 15 Miscellaneous

(vii) Separate Cash Book in respect of Grants received from Govt. was not maintained by account branch which is irregular and serious lapse on the part of account branch which may be maintained now reconciled and compliance shown to audit for necessary check.

The Department in its written reply stated as under

Separate ledgers are being maintained for each grant in Tally Software.

The Committee observed that the compliance has been made by the Department and the same should be shown to Deputy Director of Local Audit Haryana posted in Municipal Corporation, Gurgaon for settling audit para.

[18] Para No 15 Miscellaneous

(viii) Municipal Corporation Administration started generating of computerized G 8 without sanctioned of Govt. since 2010 which was/is irregular and against the provisions contained in Municipal Account Code 1930. To safe

guard for any mis appropriation/loss to Corporation fund as the software used in the process has delete as well as editing option so the G 8 generated through such software may be examined to stop the possibilities of any sort of embezzlement as well as miss appropriation of Corporation fund This brought to the notice of higher authorities for suitable action under intimation to audit

The Department in its written reply stated as under

It is submitted that the time of framing Accounts Mannual It System was not available Now the Government is also stressing for computerization of day to day routine work There by to facilitate citizen and to expedite the work computerized G 8 s are issued

Para has already been dropped by Audit and Account Committee Vidhan Sabha Haryana after discussion

The Committee observed that the audit para was not dropped in the Committee on Local Bodies and Panchayati Raj Institutions

[19] Para No 15 Miscellaneous

(ix) The General Cash Book has been reconciled by the Corporation Administration but in absence of relevant record i.e bank pas book/bank Statement the reconciliation of General Cash Book can't be checked in audit as pointed out vide audit requisition No 2 dated 12 04 2012 The requisite record may be traced out now and put up to audit for necessary audit checking

The Department in its written reply stated as under

All the records relating to Cash Book have been provided but it is not audited by LAD

The Committee desired that the latest position upto which reconciliation of cash book with pass book has been done may be intimated by the department and the same should be shown to Deputy Director of Local Audit Haryana posted in Municipal Corporation Gurgaon

[20] Para No 15 Miscellaneous

(x) Unauthorized encroachments register was not maintained neither these cases were compounded nor the required action to demolish the site under law was considered in the interest of Corporation Needful should be done now and realization of all dues including the composition fee made at the earliest and compliance shown to audit with full details/record in this regard for necessary verification

The Department in its written reply stated as under

Officers have been directed to maintained the related records as early as possible

The Committee desired that the department should prepare/maintain Encroachment Register at the earliest and compliance should be shown to Deputy Director of Local Audit Haryana posted in Municipal Corporation Gurgaon

**REPORT
ON
THE AUDIT AND INSPECTION NOTE ON THE ACCOUNTS OF MUNICIPAL
CORPORATION, KARNAL FOR THE PERIOD FROM APRIL, 2013 TO
MARCH 2014 AUDITED BY THE DIRECTOR LOCAL AUDIT
HARYANA**

The Committee scrutinized the audit and inspection note on the Accounts of Municipal Corporation Karnal for the period from April 2013 to March 2014 audited by the Director Local Audit Haryana as under -

[1] Para No 1 Last Audit Report

Action taken on the last audit report was not satisfactory. The report was received in the office of MC Karnal on 25.11.13 but annotated reply showing the action taken thereon was neither prepared nor sent to this office though the same was required to be sent within three months of its receipt as per provision of rule XVII 17(2) of the Municipal Account Code 1930. The audit report contained large number of paras of serious nature relating to the embezzlement misappropriation shortage of stores short/non recoveries of revenue losses irregular/avoidable payments including cases of establishment irregularities in work accounts action without sanctions non maintenance/non completion/defective maintenance of record and many other omissions & commissions which depict a very dismal state of affairs but municipal administration remained quite indifferent towards the compliance and disposal of these audit objections pending since long kind attention of Commissioner Municipal Corporation is invited to memo No 17568 1(2) 77/40131 dated 23.12.77 from Financial Commissioner & Principal Secretary to Govt of Haryana Local Govt Deptt for taking suitable action against the delinquent officials.

However the position of the outstanding objections till the conclusion of report in brief was depicted in the Report for the year 2013-14.

The Department in its written reply stated as under -

A Committee has been constituted to scrutinize for categorization/prioritization of old paras with the directions to submit its report within one month vide order No 1000/MCK dated 4.01.2016. However the Committee has started working in this regard and report of the Committee is still awaited.

The Committee desired that the department should submit its report to the Committee within one month.

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

The record detailed in the Report for the year 2013-14 was again not put up which is pending since 1964-65. The matter is again brought in to the notice of Corporation Authorities with the advice to direct the dealing officials for production of record in audit as the chances of misappropriation/embezzlement cannot be ruled out in such record.

The Department in its written reply stated as under

The details of appended to the audit report for the year 2013 14 reveals that record which was not put up before the audit relates to the year 1964 65 to 2011 12 the period of record from 1964 65 to 2005 06 is very old and is not possible to make available at this belated stage. The reason for not putting of this record can not be ascertained because the most of the concerned officials have either retired or have been transferred for this office. A committee has been constitute to short out the matter however most of the record w e f 2010 to 2013 14 was put up to audit

The Committee desired that the department should sort out the para with the Local Audit Department and compliance should be shown to Audit Department within one month

[3] Para No 5 Grants

(a) The position of grants received during the year under report alongwith utilization and unspent balance is exhibited in the Report for the year 2013 14 which is summarized as under

- (i) Work against grants at Sr No 1 to 7 9 to 11 & 13 to 21 amounting to Rs 26 60 69 000/ were still not started. The grants may be utilized within the stipulated period for the specific purpose or refunded to Govt
- (ii) Grants at Sr No 8 & 12 were partly utilized. These may be utilized within stipulated period or refunded to Govt

The Department in its written reply stated as under

Grants amounting to Rs 26 60 69 000/ were received during the financial year 2013 14 out of which grants worth Rs 9 24 30 092/ have been utilized. Tender have been floated for balance amount of grants of Rs 17 36 38 908/. The works will be started after laying of water and sewerage lines by the PWD (PH) department in 27 approved colonies

The Committee desired that efforts may be made to utilize the balance amount of grants Rs 17 36 crores and intimate the status to the Committee within fifteen days

(b) Position of grants received prior to 31 3 2013 and remained unspent as on 31 3 14 is exhibited in the Report for the year 2013 14 and commented as under

- (i) Grants mentioned at Sr No 1 to 18 20 21 23 to 25 27 to 44 46 to 52 59 to 64 68 to 73 78 to 96 99 to 103 106 to 120 122 to 124 138 & 139 aggregating to Rs 37 77 38 960/ were deposited with PWD (PH) but neither the utilization certificates nor statement of expenditure duly authenticated by Accounts General Haryana were obtained so far. The matter may be taken up higher authorities to get the requisite utilization certificates so that adjustment in books of corporation can be effected
- (ii) Grants at Sr No 19 22 45 57 58 97 104 140 144 148 & 149 amounting to Rs 1 88 92 000/ lying unutilised in

Corporation fund since a long time. The same may either be utilized with the sanction of competent authority or refunded to Govt. at an early date.

- (iii) Unspent balance of grants at Sr. No. 26, 53, 65 to 67, 74 to 77, 98, 105, 121, 125 to 133, 135, 137, 151, 152, 161 & 175 amounting to Rs. 25,54,676.44 lying in corporation fund may be refunded to Govt. unless utilized with the approval of competent authority.
- (iv) Grants at Sr. No. 54 to 56 amounting to Rs. 81,44,600/- were transferred to Distt. Development Council, Karnal for the construction of Danveer Karan Hospital but utilization certificates duly authenticated by respective audit authority have not been obtained so far. The same may also be obtained now and put up in audit for verification & adjustment in the books of council.
- (v) Record relevant to the utilization of grants at Sr. No. 134, 136, 141 to 143, 145 to 147, 154, 155, 163, 169 & 186 amounting to Rs. 6,14,51,557/- was not put up. The same may be put up now for verification.
- (vi) The unspent balance of grants at Sr. No. 153, 156, 157, 158, 160, 162, 165, 171, 174, 185 & 189 were during the year 2013-14 for the purpose for which were sanctioned and utilization certificate were issued.
- (vii) Works against Sr. No. 150, 159, 170, 173, 182 & 193 were shown in progress. The same be got completed within prescribed period failing which the balance may be refunded to funding agency/govt. immediately.
- (viii) Works against grant at Sr. No. 140, 144, 148, 149, 166 to 169, 176, 178 to 181, 184, 187, 188 & 190 to 192 were still not started. The same may be completed and grant utilized with the approval of competent authority.

The Department in its written reply stated as under -

Grants have been utilized. In addition, it is submitted that the grants amounting to Rs. 23.77 lacs and 10.83 lacs in respect of solid waste management and Rs. 48.66 lacs in respect of development of SC Basti had not been received in this Corporation as mentioned in the audit paras. The Director, Urban Local Bodies, Haryana has been requested to release the said grants.

The Committee desired that the Director, Local Audit may check the factual position and report to the Committee in the next meeting.

(c) Revenue Earning Scheme

The position of grants received under revenue earning scheme up to 31.3.2014 is exhibited in the Report for the year 2013-14 and connected as under:

- (i) Rs. 1,59,69,071/- were earned by way of rent up to 31.3.2014 against shops in the Report for the year 2013-14.

- (ii) 8 Nos of shops were constructed during the year 2005 06 out of grants of Rs 5 00 000/ near slaughter house for shifting meat market but neither the meat market was shifted nor the shops were auctioned since completion of the constructions as yet which caused recurring heavy loss of revenue to the corporation. The same may be auctioned immediately to avoid any further loss of revenue under intimation to audit.

The Department in its written reply stated as under

Auction for 8 Nos shops constructed by this office under Revenue Earning Scheme were held thrice but nobody had shown any interest as the shops constructed near the slaughter house are out of city. However efforts are being made to lease out this shops.

The Committee desired that all shops may be rented out before 31st March 2016, under intimation to the Committee

[4] Para No 6 Loans

(a) Position of loans received upto 31 3 14 and their utilization and position of repayment is exhibited in the Report for the year 2013 14. Loans aggregating to Rs 1 00 90 000/ as principal in addition to interest thereon were due for repayment against the Corporation as on 31 3 14.

(b) Register in form G 6A showing utilization of each loan was not prepared despite repeated audit objections which may be maintained now brought up to date and put up to audit for necessary verification.

(c) The repayment of Govt loans was not being made since 1996 97 except loan at Sr No 27 as a result of which overdue amount of principal and interest aggregating to Rs 3 07 45 725/ became overdue as detailed in the Report for the year 2013 14. The repayment of loan was priority charge on the Corporation fund and the same may be made not on priority even by effecting economy in expenditure and by tapping new sources of income. The matter is brought in to the notice of Financial Commissioner & Secy To Govt Haryana Urban Dev Deptt. For taking appropriate remedial measures in this regard.

(d) The utilization certificate/statement of account duly authenticated by Accountant General Haryana were again not put up against the loans deposited in Public Health for providing water supply and sewerage scheme in the town. The matter may be taken up with the authorities of public health for providing utilization certificate that the outstanding amounts in MC account books may be got adjusted.

The Department in its written reply stated as under

The matter was investigated at the level of Corporation and it was found that the amount was directly transferred by the Government to the Public Health Department for the various development works but the utilization certificate has not been issued by them. It is pertinent to point out that no demand of loan alongwith interest accrued thereon has been made by the Government against these loans. Interest on loan amount was calculated by the audit at its own level. However the Public Health Department is being approached for reconciliations and issuance of utilization certificates.

The Committee desired that the department may constitute a Committee for settlement of para

[5] Para No 8 (i) Temporary Advances

Temporary advances aggregating to Rs 6 19 442 83 as detailed in the Report for the year 2013 14 were outstanding as on 31 3 14 against the official of corporation since long. Some employees out of them had already been retired/transferred but no steps taken to get the same adjusted despite the orders of Commissioner & Secy To Govt Haryana Urban Development Department memo No 3E/2001/Local/9602-54 dated 27 2 01 which interalia provides that pay of officials who fails to get the advance adjusted should be with held. The non adjustment refund of advance for such a long time amount to temporary misappropriation of fund. The Executive Officer is advised to take a personal interest to get the advance adjusted refunded at an early date least it may not turned out to be cases of embezzlement.

The Department in its written reply stated as under

Advances worth Rs 237946 50 belongs to Sh S B Gupta ME Rs 8200/ against Sh Daryav Singh JE and Rs 3173/ are against Sh Lalit Kumar JE and Rs 8594/ against Sh P C Sharma. All these employees have been expired and recovery is not possible so the case for write off the amount as well as interest has been sent to the Government. The advance of Rs 67412/ against Sh Chaman Lal has already been got adjusted. Recovery proceedings for Rs 15969/ and Rs 1340/ against MC Panipat and MC Indri respectively has been initiated. Sh Ishwar Singh Superintendent and Sh Prem Parkash have retired.

The Committee observed that no action was taken by the department and the department intimated that case will be prepared to write off the amount mentioned in the para.

[6] Para No 8 (ii) Temporary Advances

Temporary advance to the tune of Rs 6 07 05 872 06 as detailed in the Report for the year 2013 14 were outstanding against Govt/Semi Government Department. The statement of expenditure utilization certificate duly authenticated by Principal Accountant General Audit of their respective department may be obtained or amount recovered and got adjusted in Municipal accounts at an early date. Advance worth of crores of rupees were outstanding against PWD (Public Health) for deposit work but neither utilization certificates nor the statement of accounts duly verified by Principal Accountant General Haryana were supplied by Public Health for making adjustment in the books of Corporation. The same may be obtained now and advances be got adjusted at an early date.

The Department in its written reply stated as under

Concerned department have been approached to adjust the amount and issue Utilization Certificate. Reminders have been issued.

The Committee desired that Utilization Certificates may be obtained from the concerned Department and put up to the Deputy Director Local Audit Haryana for settlement of outstanding temporary advances

[7] Para No 9 Provisional Payments

Rs 82 92 840 90 as detailed below on account of provisional payments made were awaiting for adjustments on 31 3 14 immediate action may be taken to get all these outstanding payment settled

Provisional payments upto 31 3 90	30 96 694 35
1990 91	2 00 000 00
1991 92	24 138 00
1992 93 difference of salary	4805 55
1996 97 Surya Mani Kaushik Advocate	16200 00
1997 98 payment of bonus for year 1995 96	5 40 057 00
1999 2000 exgratia grant paid to Smt Sundri Devi W/o Sh Hari Kishan	25000 00
2000 2001 to 2010 11	Nil
2011 12 (Pay of fireman BI & Chowkidar)	21 77 297 00
2012 13(do)	8 28 585 00
2013 14 (do)	13,79,884 00
Total	<u>82,92,840 90</u>

The Department in its written reply stated as under

It is submitted that the provisional payments have been made to Fireman Building Inspector Tractor Drive Chowkidar on account of salary without getting extension from Head Office The payment of bonus ex gratia and legal fees to Advocates are made after necessary approval/sanction from the Competent Authority/Government and duly audited from Local Audit Authorities it is matter of routine However all out efforts are being made to find out the record because period is more than 25 years old

The Committee desired that ex post facto sanction from Government may be obtained and shown to Deputy Director of Local Audit Haryana posted in Municipal Corporation, Karnal

[8] Para No 11 Excess/Irregular Expenditure

(i) During post audit of expenditure vouchers for the month of 4/13 it was noticed that an amount of Rs 75049/ were paid without pre audit to Sh Prem Singh retired vaccinator on account of arrear of commutation and leave encashment vide Vr No 2 of 4/13

During post audit of the vouchers it was observed that Sh Prem Singh filed civil suit No 290/09 dated 23 2 07 in which he argues that his pension was wrongly fixed at Rs 3993/ instead of Rs 4279/ which resulted into less payment of Rs 66777/ on account of commutation and leave encasement was also paid Rs 79591/ instead of Rs 82584/- less by Rs 3993/ but actual

difference Rs 2993/) The Hon ble Civil Judge Karnal vide his orders dated 7 6 11 decided that matter in favour of the applicant as under

The plaintiff is entitle to radiation of his pension at Rs 4279/ and revised commutation of pension and leave encashment as per rule The defendant is directed to release the due amount of retrial benefits upon refixation from concerned authority to the plaintiff However the amount already received by the plaintiff be adjusted as against the due amount

The perusal of judgment dated 7 6 11 and record of M C Karnal it was found that Sh Prem Singh was retired on 30 4 2004 His qualifying service was 28Y 7M & 10 days and average emoluments were calculated at Rs 6155/ and his pension was fixed by Director Urban Development Haryana Chandigarh @Rs 2658/ as per rules and Rs 1063/ were commuted and commutation value amounting to Rs 133428/ was paid to him as per rules Thereafter Govt converted 50% D A into D P w e f 1 4 2004 Accordingly his basic pension was revised and rightly fixed at Rs 3987/ but the commutation was wrongly revised from 1063 to 1335/ instead of Rs 1594/ and the arrears amounting to Rs 34141/ were paid in 3/07 by Director Urban Development Haryana Chandigarh As per their memo No PA4-2007/36806 dated 5 9 07 the commutation @ 1594/ should have been paid and the arrears of which worked out to Rs 32510/ but the amount was paid as Rs 66777/ which resulted into excess payment amounting to Rs 34267/ which may be recovered from him or from the official at fault Besides the recovery of difference of commutation @259/ for the period 1 5 04 to 30 4 13 amounting to Rs 27972/ should have been recovered while paying the arrears which may either be recovered in lump sum now or the recovery @259/ be increased for the next 15 years as provided in rule 11(i) of CSR volume II and compliance shown to audit

Secondly he claimed the arrear of leave encashment that he has been paid Rs 79591/ instead of Rs 82584/ In this context it is made clear that Rs 103620/ as detailed below has already been paid to him on account of leave encashment So the arrear claimed by him was not due to him and Rs 3993/ were paid in excess This may also be recovered from him or made good from the official at fault

Month	Amount
5/04	79856/-
5/07	2728/
2/08	312/
11/11	<u>20724/-</u>
Total	<u>103620/</u>

Thirdly he asked to refix his pension from Rs 3987/ to Rs 4279/ but as per report of the legal advisor Rs 4279/ were also paid to him as arrear which was not due The role of legal Advisor in the matter was not desirable as the orders/judgment of the Hon ble Court was not reviewed carefully The Hon ble Court has ordered to release the arrears after adjustment of already paid amount but the legal advisors vide his report dated 4 4 13 has advised to Corporation for immediate payment of Rs 75049/ without adjusting the amount

already paid to him which resulted into excess payment amounting to Rs 42539/ (34267+3993+4279/) and irregular payment of Rs 27972/ as detailed above. The whole matter may be reviewed now and suit for recovery of excess/irregular payment be filed besides effective recovery of commutation portion at revised rate as per rule and compliance shown to audit.

The Department in its written reply stated as under

The matter is being investigated by the Committee comprising of officers of Local Audit Department and this Corporation. These payments were made to the concerned in compliance to Court orders. The amount of excess payment if any shall be recovered.

The Committee desired that matter may be investigated by the Committee comprising the officer of Local Audit Department and the Corporation

[9] Para No 11 Excess/Irregular Expenditure

(ii) A bill for Rs 135175/ was put up in audit in 8/13 on account of electricity Bills of 7 No tube wells installed in agriculture farms of village Uchana. While checking the bills it is noticed that the arrears for the period 2010-13 were also included in the bills which were the liabilities of the previous pattedars. The detailed terms and conditions of auctions were also not put up nor the detail of previous pattedars was available to ascertain the liability.

The Corporation undertake to raise a demand against the old pattedars and recovery will be shown in the due course after which the bills were admitted in audit to avoid disconnection and hardship to present pattedars which would lead to unnecessary litigations but neither the demand has been raised so far nor any recovery has been made/shown. The details may now be obtained and demand raised accordingly and put up in audit alongwith recovery shown against each so that it may not turn into a loss to Corporation.

The Department in its written reply stated as under

The matter is under process and recovery will be effected from the old pattedars.

The Committee desired that recovery may be effected as early as possible under intimation to Committee

[10] Para No 11 - Excess/Irregular Expenditure

(iii) while tracing the expenditure vouchers for the month of 3/2013 it was noticed that an amount of Rs 2997/ was paid vide Vr No 391 of 3/2013 to State Bank of India, Karnal on account of Income Tax + Interest not deducted from the advertisement bills of Dainik Bhaskar & Jagran Parkashan vide Vr No 191 and 221 of 8/2010 which was pointed out by Income Tax Officer during scrutiny that TDS Rs 2997/ has not been deducted by official concerned at the time of payment of Rs 442312/ & Rs 21053/ made to the News Paper Agencies. The amount was paid vide Executive Officers, Municipal Corporation orders dated 29-3-2013 but the Corporation sustained an avoidable loss of Rs 2997/ due to negligence by the official which could have been avoided had the Income Tax been deducted from the bills. The matter is brought to the notice of higher authorities for taking strict disciplinary action against the official.

at fault besides recovery from News Paper Agencies/official at fault under intimation to audit

The Department in its written reply stated as under -

The matter regarding recovery of amount paid under processes and will be shown to Audit later on

The Committee desired that recovery of amount excess paid may be made at earliest and compliance may be intimated to Committee

[11] Para No 11 Excess/Irregular Expenditure

(v) While checking the reconciliation of cash book for the month of 5/2013 it was noticed that Rs 28 37 438/- were shown as withdrawn from Karnal Central Co op Bank account No 140 on 21 5 13 but the expenditure was not booked in the cash book as neither any voucher bill/nor any APR was put up to verify the accuracy of payment. On verbal enquiry it was stated that the amount was transferred by bank to service tax department which was not regular as neither any cheque nor any direction was issued by Corporation and the bank was not authorized to transfer such a big amount without authority. The matter regarding payment of service tax is pending in the Hon ble Punjab & Haryana Court/Tribunal. So the withdrawal of the amount was not justified. The matter may be taken up with the bank/service tax department so that the amount drawn unauthorizedly may be got refunded and compliance shown to audit.

The Department in its written reply stated as under

The matter is already under the preview of Tribunal of Service Tax at New Delhi and final adjustment will be shown after the decision of the Hon ble Tribunal.

The Committee desired that final decision of the Tribunal of Service Tax may be intimated to the Committee as and when it is announced

[12] Para No 11 Excess/Irregular Expenditure

(vi) During post audit of the expenditure vouchers for the month of 2/2014 it was noticed that an amount of Rs 5 00 000/- was paid without pre audit vide voucher no 109 of 2/2014 through DD No 634144 dated 28 2 2014 in favour of Divisional Finance Manager Northern Railway on account of plan and service charges for construction of foot over bridge from Ram Nagar to City side at Karnal Railway Station but neither the estimate duly sanctioned by competent authority was put up nor the work was got executed. So the amount paid as advance was irregular for want of sanction of competent authority. The matter may be taken up with the authorities of Northern Railway to provide the relevant record and start/complete the work immediately and provide the adjustment account/utilization certificate duly authenticated by CAG so that the amount can be adjusted in the books of Municipal Corporation.

The Department in its written reply stated as under

The amount has been deposited with Railway Department and the relevant record will be put at the time of final adjustment.

The Committee desired that Utilization Certificate may be obtained from the Railway Department as early as possible

[13] Para No 11 Excess/Irregular Expenditure

(vii) Following amounts was shown as transferred to N B C C Ltd New Delhi for solid waste management project out of solid waste management grant but neither the vouchers were put up for pre audit nor the relevant record i.e project report/estimates/sanctions of the competent authority etc were put up in audit to verify the accuracy of payment. Even the actual payee's receipts and utilization certificate duly authenticated by competent authority were not put up. So the payment could not be ascertained as regular. Needful may be done now and relevant record put up in audit for verification.

Date	Amount Transferred
30.4.2013	Rs 1 00 00 000/-
5.2.2014	Rs 2 00 00 000/-
20.9.2013	Rs 2 00 00 000/-
Total	Rs 5 00,00,000/-

The Department in its written reply stated as under

Utilization certificate worth Rs 3 00 crore has been received from N B C C Company. Necessary direction issued to the concerned Officer/Officials to do the needful under intimation to Audit.

The Committee desired that Utilization Certificate for Rs 5 crores may be obtained from N B C C Ltd and shown to Deputy Director of Local Audit Haryana posted in Municipal Corporation, Karnal

[14] Para No 12 Short Recovery/Non Recovery and Loss of Revenue

(ii) While verifying the credit of income it was noticed that no income was received from slaughter house since 12.8.2011 despite the fact that meat is being frequently sold in the city. During verbal discussion Chief Sanitary Inspector told that the slaughter house was sealed by Pollution Control Board. The non recovery of slaughter house fee is causing huge loss of revenues to the Corporation. The matter may be investigated with a view to fix responsibility on the official at fault due to huge negligence such unwarranted position was occurred and necessary steps be taken to re-start the slaughter house to avoid further loss revenue to the Corporation.

The Department in its written reply stated as under

The Slaughter house was sealed by Pollution Control Board due to non installation of Effluent Treatment Plant. Efforts are being made to set up E T P in consultation with Pollution Control Board to restart the Slaughter House.

The Committee desired that installation of Effluent Treatment Plant may be completed by 31st march 2016 under intimation to Committee

[15] Para No 12 Short Recovery/Non Recovery and Loss of Revenue

(iii) As per decision of State Govt conveyed vide Director Urban Development Haryana memo No 7A PA DUD 01/39877 dated 20.9.2001 the cellular phone companies who installed the telephone tower within municipal limit were required to obtain a NOC from Corporation of payment of (Security Rs 50 000/- + installation charges Rs 20 000/- per tower + license fee of

Rs 10 000/ per tower per annum but despite as pointed out vide para no 12(1) of 2005 06 12(i) of 2006 07 para 13 (i) of 2007 08 and para no 13(1) of 2009 10) neither the survey was got conducted nor the demand register in proper form was prepared. Even the date of installation was not mentioned in the demand registers. So the accuracy of installation charges and license fee recovered could not be verified in audit. The details of installation of towers may be obtained company wise and demand raised accordingly and recovery pointed out of audit.

The Department in its written reply stated as under

Survey of towers has been conducted and 53 Nos of Towers were found in operation who have valid NOC issued by the Corporation after depositing the due amount of licence fees. Notices have been served to recover the outstanding pending against the mobile tower provider as per the notification. It is pertinent to submit here that the recovery of outstanding amount has been stayed by the Hon ble High Court.

The Committee desired that action may be taken according to final decision of the High Court and compliance may be shown to Deputy Director of Local Audit Haryana posted in Municipal Corporation, Karnal

[16] Para No 12 SHORT Recovery/Non Recovery and Loss of Revenue

(iv) While reviewing the demand and collection register it was noticed that personal loans were sanctioned and paid to the officials as detailed in the Report for the year 2013 14 but recovery of the same was either not effected or stopped without any justification. Some of these employees have already been expired or retired or transferred but nobody bothered about outstanding demand while giving no dues/last pay certificate which resulted into non recovery of outstanding dues amounting to Rs 2 56 214 91 as detailed in the Report for the year 2013 14. The responsibility may be fixed for such lapse besides effecting the recovery from employees or out of their dues on account of gratuity/leave encashment etc failing which the amount be made good from the official at fault.

The Department in its written reply stated as under

The efforts are being made to recover the amount outstanding against the retired employee. But it is not possible to recover the amount from the families of deceased person. The matter regarding waiving off principal amount and interest on loans have been sent to the State Govt.

The Committee desired that as and when the sanction of Government regarding writing off loan of employees is received, the same may be shown to Deputy Director of Local Audit Haryana posted in Municipal Corporation Karnal

[17] Para No 12 Short Recovery/Non Recovery and Loss of Revenue

(vii) As per provision of the rule 4 of Haryana Municipal (Laying of Communication Cables and Erection of Dish Antenna) Bye Laws 2007 every service provider shall pay Rs 5 000/- + Rs 3750/- on account of installation fee/renewal fee for Dish Antenna and Rs 2500/ as annual fee for ATM Dish Antenna as provided in rule 5 ibid. Rule 7 ibid provides that an additional

amount of Rs 20/ per cable connections per month is to be paid by service provider for open/hanging wires but neither the survey was got conducted to ascertain the accurate no of cable connections and ATM Dish Antenna nor any demand was raised against the service providers/bankers since the rules came in to force i.e 31 10 2007. Even no recovery was made from the cable operators/bankers on accounts of installation/renewal fees which caused heavy recovering loss of revenue to the Corporation. Needful may be got done now and recovery alongwith arrears w.e.f the date of notification i.e 31 10 2007 be effected and compliance shown to audit.

The Department in its written reply stated as under

The recovery has been stayed by the Hon ble Court and no recovery is being made through out Haryana

The Committee desired that action may be taken according to final decision of the High Court and compliance may be shown to Deputy Director of Local Audit Haryana posted in Municipal Corporation, Karnal

[18] Para No 12 Short Recovery/Non Recovery and Loss of Revenue

(viii) Electricity tax @ 5 Paisa per unit of electricity consumed in municipal area is to be paid to Municipal Corporation by HVPNL as provided in govt letter No 223/87-5C (i) dated 13 5 92 read with Director Urban Local Bodies Haryana memo No 5 A/93/6169 dated 16 5 2000 but neither the account was maintained nor the demand was raised against the HVPNL. Following the amounts were shown as adjusted during the year 2011 2012 by HVPNL against electricity consumption charges but no detail was provided to check the accuracy of amount adjusted. The HVPNL Ltd May now be approached to collect the figures of actual units consumed in Municipal area and demand raised accordingly besides taking steps to get the amount recovered/adjusted and compliance shown to audit.

The Department in its written reply stated as under

The recovery of amount of Municipal Tax on electricity consumption @ 5 paisa per unit has been worked by the Executive Engineer City Division UHBVN Karnal. An amount of Rs 43,05,477/- is outstanding against UHBVN after adjusting the bills of energy charges payable by this Corporation.

The Committee desired that as and when outstanding amount of Municipal Tax Rs 43,05,477/- is adjusted by UHBVN the compliance be shown to Deputy Director of Local Audit Haryana posted in Municipal Corporation, Karnal

[19] Para No 12 Short Recovery/Non Recovery and Loss of Revenue

(ix) Some plots of Municipal land situated on Kunjpura road were given on lease to the following persons who have constructed shops on this road. The lease of land as already been expired in the year 1991 92 as per council resolution No 16 dated 19 10 2005 but neither the lease had been got extended nor the land/shops were got vacated. Even the lease money was not realized from the lessee since then nor the demand was raised against them which resulted in to heavy Municipal loss of revenue to the Corporation. The matter is again brought to notice of Municipal Administration for looking into and taking appropriate action for recovery of lease money and eviction proceeding to filed.

in the competent court under PP Act unless the lease is extend with the sanction of competent authority

1	Ashok Kumar Goel	Kunjpora Road Karnal
2	Smt Kailash Rani W/o Kashmiri Lal	do
3	Sh Ramesh Arora S/o Mulakh Raj	do
4	Smt Sunita Rani W/o Lalit Mohan	do
5	Sh Manmohan S/o Jagdish Chander	do
6	Sh Jaswant Rai S/o Shanti Lal	do
7	Smt Poonam Malik W/o Surinder	do
8	Sh Rajinder Kumar S/o Ram Kishan	do
9	Sh Krishan Piloni S/o Amar Lal	do

The Department in its written reply stated as under

While investigating the matter it was noticed that the intentions of dealing Clerk were found to be malafide prima facie Investigation is under process Appropriate action shall be taken against the defaulting official in accordance with the law Matter shall be put up before the house in the next meeting for taking appropriate decision

The Committee desired that as and when investigation is completed action taken against the defaulting official may be intimated to the Committee

[20] Para No 12 Short Recovery/Non Recovery and Loss of Revenue

(xi) While verifying the credit of income from lease of land following irregularities were noticed which may be attended to and compliance shown to audit

(i) Plot No 9 in village Uchana measuring 19 acre was auctioned on 2 5 11 for two years i e 2011 12 and 2012 2013 and the highest bid was given by Sh Babu Ram for Rs 300000/- per year Accordingly the amount for the year 2011 2012 was deposited but the auction money for the year 2012 2013 was not deposited so far which may be recovered alongwith interest and credit pointed out in corporation fund

(ii) The above plot was again not auctioned for the year 2013 2014 but the reasons for the same were not intimated which caused a loss of revenue to the tune of Rs 300000/- to the Corporation The matter may be investigated departmentally for fixing the responsibility besides ensuring that there is no unauthorized possession with the connivance of municipal staff

The Department in its written reply stated as under

19 Acres of land in village Uchana was auctioned on 2 5 2011 for a period of 2 years at a highest bid of Rs 300000/- per year offered by one Shri Babu Ram The amount for the year 2011-2012 was deposited by the highest bidder but the possession of land in question could not be handed over to the lease holder due to illegal/forcible encroachment by someone else The lessee did not deposit the lease amount for the year 2012 2013 Accordingly the auction for the year 2013 2014 could not be held Now the land has been got

vacated with the help of District Administration Fencing has been made around the land in question

The Committee decided to keep para pending

(iii) Highest bid of Rs 500000/ for plot No 4 in village Phoosgarh was given by Sh Sukhwinder Singh on 7 5 13 for the year 2013 2014 but he has deposited only Rs Rs 300000/ The balance of Rs 150000 was still neither recovered nor the lease was cancelled as per terms and conditions of the auction The amount short realized may not be recovered alongwith interest and credit pointed out in Corporation fund

The Department in its written reply stated as under

Notice has been issued to Shri Sukhvinder Singh to recover the amount

The Committee noted that recoveries is still pending

[21] Para No 16 Obsolete Stock/Store

While reviewing the moveable property register it was noticed that following vehicle were laying idle as junk and their case for condemnation was not moved up till now which is irregular These vehicle may be got declared unserviceable and auctioned immediately HYC 1854 Mohindra Jeep HRD 378 HRD 875 Escort HRD 4894 HMT Zetor HRD 5018 HMT Zetor HYC 8462 HMT Zetor 3 Nos Three wheeler very old five trolleys one tanker one jeep 4477 One Ambassador Car HRD 7777 and one road roller speedy disposal of these condemned vehicles be put in auction after getting the approval from Govt as well as condemnation Board and auction money be deposited in to municipal fund In view of Commissioner & Secy to Govt of Haryana Letter No 11/6/91-4ED/11 2002 dated 8 4 2002 besides action be taken against the defaulter who put the Corporation in loss due to non auctioning these vehicle at proper time

The Department in its written reply stated as under

The Matter referred to the Deputy Commissioner Karnal for fixing the reserve price of the obsolete Stock/condemned vehicles

The Committee desired that as and when reserve price of obsolete condemned vehicle is approved by the Deputy Commissioner the same may be auctioned at earliest

[22] Para No 17 Miscellaneous

(i) Used up receipt books of potential value issued since 1995 96 onwards to various officials of Municipal Corporation were not yet returned after completion thereof It was learn that even the used up receipt books for the several years also lying with officials as already pointed out in para 12 (i) of audit note for the year 1981 82 para 15 (v) of 1986 87 para 22 (a) of 1983 84 para (iv) of AE note dated 25 5 84 para 21 of audit report for 1986 87 and audit Req 26 dated 30 7 04 objection No 34 dated 15 12 06 35 dated 15 12 06 71 dated 13 6 07 Audit Req 6 dated 27 6 08 & A Req No 2 dated 16 7 09 A obj 8 dated 13 5 11 & Obj 24 dated 21 5 12 This is very serious and it brought to the notice of Commissioner Municipal Corporation Karnal for issuing direction to the Municipal Administration to get the valuable record returned to the stock immediately as Non return/watch of used receipt books of may leads to

tantamount of embezzlement/misappropriation of Municipal fund at a later stage

The Department in its written reply stated as under -

The instruction has been issued to the concerned official and would be shown to the audit in due course

The Committee noted that reply given by the department is interim

[23] Para No 17 Miscellaneous

(ii) Physical verification of whole of the movable & immovable properties of council including investment was required to be conducted at least once in three years as per requirement of rule XVII 12 of Municipal Account Code 1930 but the same was not carried out since long. The needful may be done now and invariable in future and results of verification intimated to audit

The Department in its written reply stated as under -

The instruction has been issued to the concerned authority for physical verification of movable and immovable properties. The result would be shown to the audit in due course

The Committee desired that as and when physical verification is conducted its result may be intimated to the Committee

[24] Para No 17 Miscellaneous

(v) As per instances given below income under most of the receipt heads remained much below the estimated budget provision for the year 2013-14. This shows that either the Budget estimated were inflated and unrealistic or the efforts were lacking in achieving the goal due to pathetic administrative approach. Strenuous efforts may be made in future to hit the target as the same will add to the financial health of the Corporation.

Budget Head	Estimated Income	Actual Income	Percentage Recovery
Fire Tax	5000000 00	1541099 00	31%
Development Charges	30000000 00	5242780 00	17.5%
Dead Animals	500000 00	Nil	
Electricity Duty	20000000-00	Nil	
Rent	9500000 00	7482286 00	78%
Slaughter House	100000 00	Nil	
Sale of Land	30000000 00	119874-00	5%
Licence Fee u/s128	2500000 00	701370 00	28%
Advertisement	30000000 00	5000 00	
Building Fee	1500000 00	997642 00	66.5%
Tehbazari	1000000-00	450600 00	45%
Vehicle Licence	20000 00	Nil	

The Department in its written reply stated as under

Necessary steps are being taken for enforcing various bye laws and achieving the target of Income as fixed in the Budget provisions

The Committee desired that the Corporation Authorities should make a proper system of preparing realistic and achievable budget so that Government source of income may be increased in coming years

[25] Para No 17 Miscellaneous

(viii) Keeping in view the shortage of staff tenders were invited on 25 4 13 for sweeping and lifting of garbage from city for Zone I (Model Town Area) and Zone II (Line Par Area) 8 Nos contractors for Zone I and 13 Nos contractors for Zone II had given their bids which were scrutinized by the office as under

Zone No	Office Estimate	Highest Bid	Lowest
Zone I	12 39 154/-	12 62 739/-	11 14 9
Zone II	7 49 810/-	9 41 000	6 82 00

After the scrutiny the office recommended for Zone I the rate of M/s Punj Securities @Rs 11 73 162/ Friends Associate @Rs 11 79 524/ and Puja Securities @Rs 12 31 854/ P M of M/s Hansi Lav Kush Society Friends Associates and Puja Associates being higher and rate of M/s Sampark M/s Shree Sham M/s oskar and M/s Sona enterprises were rejected being too low to meet the liabilities toward staff and quality of services and the work was allotted to M/s Punj Securities @Rs 11 73 162/ worked out at then D C rates which were revised later on w e f 3/13 While reviewing the file it was noticed the rates of M/s Puja @Rs 12 31 854/ and M/s Hansi Lav Kush Society @Rs 12 62 739/- were closest to the estimated amount of Rs 12 39 154/ which should have been considered for good performance of the contract otherwise rates of lowest bid of M/s Sona Enterprises @Rs 11 14 999/ should have been considered The selection of M/s Punj Securities @Rs 11 73 162/ which was also on the lower side against the estimated amount of Rs 12 39 154/ was not suitable justified

Similarly for Zone II the tenders were analyzed by office and recommended the bids of M/s Puja Constructions @Rs 8 01 485/ but the authority approved the bid of M/s Shree Sham Associates @Rs 7 50 809/ worked out at then D C rates The bids of firms shown at Sr No 5 9 10 11 & 12 were rejected being on higher side and the bid of M/s Shree Shyam was approved @Rs 7 50 809/ It is pertinent to point out that the bid of firms at Sr No 10 & 12 @Rs 7 49 810/ and Rs 7 49 873/ were closest to the estimated expenditure of Rs 7 49 810/ but the approval of bid @Rs 7 50 809/ being neither lowest nor closest was also not suitable justified

Now the bills for 7/13 alongwith files were put up before undersigned for payment of wages which are admitted in audit because the work orders has been issued vide No 32 and 33 dated 24 6 13 and agreement has already been got executed on 22 7 13 and 3 7 13 the contractor has already deployed the labour for the months of 7/13 8/13 & 9/13 accordingly and withholding of payment at this stage will cause unnecessary litigation and hardship to the labour However the administration is advised to review the whole matter with

a view to explore the possibilities of renegotiation which may neither create a problem to contractor/labour nor the Corporation sustain an avoidable loss and results be intimated to audit before the next payment

The Department in its written reply stated as under

The then Ld Commissioner has passed the speaking orders for issue of tender to the contractor keeping in view the performance and feasibility of contractor in the interest of work. However more care will be taken in future

The Committee desired that the Department should made the compliance and the same may be shown to Audit Department for settlement of audit para

[26] Para No 18 Proficiency Cum Performance Audit

While conducting efficiency cum performance audit of the scheme for shifting of milk dairies out of town it was noticed that 131 bigha and 18 biswa land of Gram Panchayat Pingli was acquired for the purpose for Rs 1 09 92 500/ and NOC for proposal from Director Country and Town Planning Haryana Chandigarh was obtained vide his memo No K 380 JD(B) 2008/46 dated 17 3 2008 and the Govt sanction to proposal was conveyed vide Director Urban Local Bodies Haryana momo No TA 2008/14415 dated 2 4 2008. An amount of Rs 2 22 66 865/ as detailed below has been spent on the project upto 31 3 14 but the scheme has not been completed so far and the Corporation has not earned even a single rupee despite heavy expenditure on the project which is causing a recurring loss of revenue to the Corporation. The project may be completed at the earliest and plots be allotted/auction as per Govt policy so that the amount of expenditure incurred on the project is recovered from the beneficiaries besides achieving the object of pollution free and clean city

Date	Amount	Particulars
15 12 05	10992500 00	Cost of land
do	659600 00	Registration fees
07 03 2008	2500000 00	Deposit with PWD (PH) for & Sewerage
2007 08 & 2008 09	3173765 00	Paid to contractor for works
2010 11	2785000 00	Deposit with PWD (PH) for & Sewerage
do	917412 00	Deposited with electricity board for electric connection
do	93150 00	do
-do	1145438 00	Paid to contractor for civil work
Total	2,22 66,865 00	

The Department in its written reply stated as under

As the survey was conducted in the year 2004 05 for determine the total of dairies situated in Municipal Council area. In the year 2010 Municipal Council become Municipal Corporation due to this new area was also included

in MC Limit In the gap of 10 years a lot of Dairy owners has also changed their profession and new dairies has also come up so MC authorities has decided to conduct the new survey for identifying the actual number of dairies in MC Limit Survey has been started by a committee constituted by the order of Ld Commissioner MC Karnal The action will be taken after getting this survey report

The Committee desired that once the milk dairies are shifted out of town para will be dropped by the Audit Department

[27] Para No 20 AUDIT REQUISITIONS/OBJECTIONS

The following audit requisitions/objections for the period under report remained unsettled which may be attended to at an early date under intimation to audit

Requisitions

2 7 to 14 16 17

Objections

2 to 13

The Department in its written reply stated as under

Instruction has been issued to the concerned officials for compliance removal of objections and would be shown to the audit in due course

The Committee desired that this para should be reconciled by the Municipal Authorities with the Local Audit Department and as and when compliance is made the para will be dropped

GENERAL OBSERVATIONS/RECOMMENDATIONS OF THE COMMITTEE

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

समिति के सज्ञान मे यह आया है कि सभी नगर पालिकाओ नगर परिषदो व नगर निगमो का रिकॉर्ड अधूरा पडा है जैसे गृह कर लाईसेंस शुल्क किराया कर्मचारियो का रिकॉर्ड इत्यादि जिसका मुख्य कारण हरियाणा म्युनिसिपल अकाउंट कोड 1930 मे वर्णित प्रावधानो का आज के समय मे खरा न उतरना तथा कर्मचारी वर्ग की सख्या मे भारी कमी व उपलब्ध कर्मचारियो को कम्प्यूटर का ज्ञान न होना है। स्थानीय शहरी निकाय विभाग से उपलब्ध कर्मचारी वर्ग द्वारा ही रिकॉर्ड पूर्ण करवाकर समिति को सूचना शीघ्र उपलब्ध करवाई जाये।

इसी तरह से समिति के सज्ञान मे यह भी आया है कि नगर पालिकाओ नगर परिषदो व नगर निगमो के अधीन भूमि दुकानो व अन्य जगहो पर नाजायज कब्जे है जिन्हे हटवाने के लिए की गई कार्यवाही से समिति को अवगत करवाया जाये।

नगर पालिकाओ नगर परिषदो व नगर निगमो की आय बढ़ाने के लिए विज्ञापन नीति को सही ढंग से कार्यान्वित नहीं किया जा रहा है जबकि जगह जगह पर विज्ञापन के बोर्ड लगे हुए है। इस कार्यवाही बारे समिति के अवगत करवाया जाये।

लगभग सभी नगर पालिकाओ नगर परिषदो व नगर निगमो के अधीनस्थ क्षेत्र मे सभी मोबाईल कम्पनियो द्वारा मोबाईल टावर स्थापित किये हुए है। लेकिन नगर पालिकाओ नगर परिषदो व नगर निगमो के पास इस बारे पूर्ण रिकॉर्ड उपलब्ध नहीं है। समिति के सज्ञान मे यह भी आया है कि मोबाईल टावर कम्पनियो द्वारा कोर्ट केस के कारण बकाया राशि की वसूली नहीं हो पा रही है इसलिए समिति का सुझाव है कि मोबाईल कम्पनियो से बकाया राशि कोर्ट मे जमा करवाने बारे कार्यवाही की जाये ताकि ब्याज की राशि का नुकसान न हो। समिति द्वारा यह भी चाहा गया है कि स्थानीय शहरी निकाय विभाग सभी नगर पालिकाओ नगर परिषदो व नगर निगमो से मोबाईल टावरो की सख्या तथा मोबाईल टावर स्थापित करने व वार्षिक शुल्क की बकाया राशि यदि कोई है बारे समिति को सूचित करे।

नगर पालिकाओ नगर परिषदो व नगर निगमो के अधीन किराये पर दी गई दुकानो का किराया पूर्ण रूप से वसूल नहीं हो रहा है और न ही किराया देरी से जमा करवाने वालो से ब्याज की राशि वसूल की जा रही है। इसलिए समिति द्वारा चाहा गया है कि समिति को किराये की बकाया राशि व बकाया राशि को वसूल करने के लिए उठाये गये कदमो की नवीनतम स्थिति से अवगत करवाया जाये।

समिति के सज्ञान मे यह भी आया है कि अधिकतर नगर पालिकाओ नगर परिषदो व नगर निगमो द्वारा अपनी केश बुक के शेष का मिलान बैंक की पास बुक से नहीं किया जा रहा जिससे केश बुक की सटीकता साबित नहीं हो रही है इसलिए इस स्थिति बारे समिति को अवगत करवाया जाये।

© 2016

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