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HARYANA VIDHAN SABHA

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

(2017-2018)

(ELEVENTH REPORT)

REPORT

ON

**THE AUDIT AND INSPECTION NOTES ON
THE ACCOUNTS OF ZILA PARISHAD, SONIPAT FOR
THE PERIOD FROM**

APRIL, 2015 TO MARCH, 2016

AND

PANCHAYAT SAMITI, AMBALA-1

**FOR THE PERIOD FROM APRIL, 2013 TO MARCH,
2016**

AUDITED BY THE DIRECTOR,

LOCAL AUDIT,

HARYANA



(Presented to the House on 5th March, 2018)

**HARYANA VIDHAN SABHA SECRETARIAT
CHANDIGARH 2018**

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**COMPOSITION OF THE COMMITTEE ON LOCAL BODIES AND
PANCHAYATI RAJ INSTITUTIONS
(2017-2018)**

Chairperson

1 Shri Aseem Goel M L A

Members

2 Shri Sri Krishan M L A
3 Shri Jagbir Singh Malik M L A
4 Shri Naresh Kaushik M L A
5 Shri Mahipal Dhanda M L A
6 Smt Rohita Rewri M L A
7 Prof Ravinder Baliola M L A
8 Shri Om Parkash Barwa M L A
*9 Shri Ved Narang M L A
**10 Shri Jai Parkash M L A
*****11 Shri Jai Parkash M L A
*****12 Shri Umesh Aggarwal M L A

Special Invitees

***1 Shri Karan Singh Dalal M L A
****2 Shri Kuldip Sharma M L A
*****3 Shri Shyam Singh Rana M L A

SECRETARIAT

1 Shri Rajinder Kumar Secretary
2 Shri Mukesh Gupta Under Secretary
3 Shri Sharan Pal Superintendent

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- * Shri Ved Narang M L A resigned from the Membership of the Committee w e f 25th May 2017 his resignation has been accepted by the Hon ble Speaker on 25th May 2017
- ** Shri Jai Parkash M L A was nominated by the Hon ble Speaker as Member to serve on the Committee w e f 25th May 2017 for the remaining period of the year 2017-2018
- ***and **** Shri Karan Singh Dalal M L A and Shri Kuldip Sharma M L A was as special invitee of the Committee w e f 25th May 2017 for the remaining period of the year 2017 18
- ***** Shri Jai Parkash M L A resigned from the Membership of the Committee w e f 12th June 2017 his resignation has been accepted by the Hon ble Speaker on 13th June 2017
- ***** Shri Umesh Aggarwal M L A was nominated by the Hon ble Speaker as Member to serve on the Committee w e f 13th June 2017 for the remaining period of the year 2017 2018
- ***** Shri Shyam Singh Rana M L A was nominated as Special Invitee of the Committee w e f 25th July 2017 for the remaining period of the year 2017-18

INTRODUCTION

1 Mahipal Dhanda the Acting Chairperson of the Committee on Local Bodies and Panchayat Raj Institutions having been authorized by the Committee on this behalf present this Eleventh Report on the various Audit and Inspection Notes on the Accounts of Zila Parishad Sonapat for the period from April 2015 to March 2016 and Panchayat Samiti Ambala-1 for the period from April 2013 to March 2016

2 The Committee examined/ scrutinized the Audit and Inspection Notes on the Accounts of Zila Parishad Sonapat for the period from April 2015 to March 2016 and Panchayat Samiti Ambala 1 for the period from April 2013 to March 2016 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 Samiti. The Committee has gone into the details of the matter and has tried its level best to make its observations/recommendations strictly as per the information/record produced before the Committee by the concerned quarters and as per law

3 **The Committee considered and approved this Report in its meeting held on 28th February, 2018**

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 28TH FEBRUARY, 2018**

**MAHIPAL DHANDA
ACTING CHAIRPERSON**

REPORT

GENERAL

The Committee on the Local Bodies & Panchayati Raj Institutions for the year 2017-2018 consisting of Nine Members was nominated by the Hon ble Speaker on 25th April 2017 vide Notification No LB/PRIC-1/2017-2018/27 dated Chandigarh the 25th April 2017 Shri Aseem Goel MLA was nominated as Chairperson of the Committee by the Hon ble Speaker

The Committee holds 44 meetings during the year 2017 2018 till the finalization of the Report

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**REPORT
ON
THE AUDIT AND INSPECTION NOTES ON THE ACCOUNTS OF
ZILA PARISHAD SONIPAT FOR THE PERIOD FROM
APRIL 2015 TO MARCH, 2016**

The Committee scrutinized the Audit and Inspection Notes on the Accounts of Zila Parishad Sonipat for the period from April 2015 to March 2016 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 Even annotated reply was not prepared and sent to this office However the position of outstanding audit objections till the conclusion do current note was as follows

Excess Irregular And Avoidable Expenditure

Period of Audit Note to the objection related (5/95 to 3/98)

8 (a) (i)

Vr No 42 of 3/96 for Rs 7099/- Two sintex water tanks of 1000 litre capacity each were purchased for panchayat Bhawan building which was not owned by the Zila Parishad Moreover while conducting the audit of panchayat Samities It was noticed total sum of Rs 10000/- from each Panchayat Samiti were paid to the Distt Dev & Panchayat officer sonipat for the maintenance/repairs of the Panchayat Bhawan As Panchayat Bhawan was not the property of Zila Parishad the expenditure on providing water tanks was not a fit charge on its funds which may either be got regularized with the sanction of the govt or recouped/claimed from the Distt Dev & Panchayat officer Sonipat and credit pointed out at the next audit It may also be verified that these were not purchased from the funds collected from Panchayat Samities or provided by the Govt to avoid double payments

The Department in its written reply stated as under -

वर्ष 1995 में जिला परिषद के गठन उपरान्त जिला परिषद सोनीपत का कार्यालय पंचायत भवन बिल्डिंग में स्थापित किया गया था। जहाँ पर कार्यालय के लिए पीने का पानी उपलब्ध नहीं था। कार्यालय के स्टॉफ व जन समुदाय की जरूरत के मद्देनजर दो सिनटैक्स टैंक जिला परिषद फण्ड से नियमानुसार खरीद लिए गए थे ना कि पंचायत समिति फण्ड से। अतः कुटेशन व बिल की फोटोप्रति पेज न0 16 से 21 पर सलग्न करते हुए कार्यालय हित में यह पैसा समाप्त करने का अनुरोध किया जाता है।

The Committee observed that compliance of 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 serious lapse on the part of office of Zila Parishad

8 (a) (ii)

Vr No 10 of 1/98 for Rs 32225/- -

Vr No 19 of 3/98 for Rs 3500/ -

Unspecified old arrears of a disconnected electricity connection of accounts no MS 21/0165 in favour of Distt Dev & Panchayat Officer Sonapat were paid to the S D O H S E B Sonapat while the electricity charges for the accommodation provided for the Zila Parishad were paid separately for A/C No MS/21/0075. As such payment of electricity charges for the D D P O Office did not constitute a legitimate charge on the Zila Parishad fund. The amount may now be claimed/recouped from the Distt Dev & Panchayat officer and credit pointed out at the next audit.

The Department in its written reply stated as under

वर्ष 1995 में जिला परिषद के गठन उपरान्त जिला परिषद सोनीपत का कार्यालय पंचायत भवन बिल्डिंग में स्थापित किया गया था। पंचायत भवन बिल्डिंग में लगा मीटर जिला विकास एवं पंचायत अधिकारी के नाम था। माह 01/1998 में मु0 32225/- रु0 व माह 03/1998 में 3500/- रु0 की बिजली के बिल की अदायगी जिला परिषद फण्ड से की गई थी। क्योंकि बिजली जिला परिषद कार्यालय के लिए प्रयोग हुई थी जबकि बिजली का मीटर जिला विकास एवं पंचायत अधिकारी के नाम था जो कि बाद में जिला परिषद के खाता संख्या 0075 के नाम करवा लिया गया था। अतः कार्यालय हित में यह पैरा समाप्त करने का अनुरोध किया जाता है।

8 (a) (iii)

Vr No 20 of 3/98 for Rs 1025/- -

Two towels one all out machine 2kg Surf 2 Pers soap 4 o do nil O E Hit for mosquitos & phynile costing Rs 1025/ were purchased/received by Sh Dharamander Kumar store clerk of D R D A Office as revealed on the face of the Bill No Nil dated 23 03 98 from M/S Henna Departmental store Sonapat which issued it for Cash without pointing out the name of purchaser. As such it did not constitute a valid charge on the Zila Parishad fund. The amount may now be claimed/recouped from the D R D A Office and credit pointed out at the next audit unless otherwise suitable justified.

The Department in its written reply stated as under

वर्ष 1995 में जिला परिषद के गठन उपरान्त जिला परिषद सोनीपत का कार्यालय पंचायत भवन बिल्डिंग में स्थापित किया गया था तथा इसी बिल्डिंग में डी0आर0डी0ए0 का ऑफिस भी था। अतिरिक्त उपायुक्त महोदय डी0आर0डी0ए0 व जिला परिषद के सी0ई0ओ0 थे। डी0आर0डी0ए0 कार्यालय के लिपिक श्री धर्मेन्द्र कुमार द्वारा यह सामान खरीद किया गया था जो कि जिला परिषद कार्यालय के लिए था तथा जिला परिषद फण्ड से ही इसकी अदायगी की गई थी। अतः कार्यालय हित में यह पैरा समाप्त करने का अनुरोध किया जाता है।

8 (a) (iv) -

Vr No 9 of 3/96 for Rs 11577/ -

Wall to wall woolen carpet (size 22 5 X 22 5) purchased from M/s sup eme Handicrafts Panipat Was fixed/installed in the office of the Addl Dy Commissioner-CUM Chief Executive Officer- D R D A Sonipat as revealed in the sanction as well as stock registrar (Para 14) It was not admissible charge on the Zila Parishad fund to provide the carpet in the said office for the office of the Chief Executive Officer was not maintained in Zila Parishad Office Moreover such costly purchased banned by the Govt under the scheme Economy in Expenditure issued vide Haryana Govt F C letter no 5 3 88-I B & E dated 11 4 88 reas with letter No 5 3 88-I B & C dated 1 5 90 This may either be recouped out of the D R D A funds or got regularized with Ex-Post Facto sanction of the Govt and Compliance shown at the next audit failing which responsibility for purchasing banned item be fixed under intimation to audit

The Department in its written reply stated as under -

वर्ष 1995 में जिला परिषद के गठन उपरान्त जिला परिषद सोनीपत का कार्यालय पचायत भवन बिल्डिंग में स्थापित किया गया था तथा इसी बिल्डिंग में डी०आर०डी०ए० का ऑफिस भी था। अतिरिक्त उपायुक्त महोदय डी०आर०डी०ए० व जिला परिषद के सी०ई०ओ० थे। वूलन कारपेट सी०ई०ओ० जिला परिषद के लिए खरीद किया गया था न कि डी०आर०डी०ए० कार्यालय के लिए। अतः कार्यालय हित में यह पैसा समाप्त करने का अनुरोध किया जाता है।

8 (g)

i) Vr No 14 dated 18 12 97 for Rs 4531/ -

ii) Vr No 11 dated 16 1 98 for Rs 2544/

iii) Vr No 1 dated 9 3 98 for Rs 3744/

POL charges for vehicle no HR-42 A/00 Of Adl Dy Commissioner Cum-Chief Executive Officer D R D A Sonapat were paid to M/S Om Service station Sonapat against Bill no 11026 dated 30 11-97 Bill no 11057 dated 31 12 97 & Bill No 11094 dated 31 1 98 for Rs 4531/- Rs 2544/- & 3744/- respectively out of Zila Parishad fund of which it was neither a Legitimate/ admissible charge nor such charge was paid before and after this payment for objected to by the Zila Parishad vide resolution no A(2) (k) (2) dated 29 6 98 These amounts may now be got recouped out of the D R D A fund unless otherwise justified with the support of rules/instructions from the Govt if any

The Department in its written reply stated as under

वर्ष 1995 में जिला परिषद के गठन उपरान्त जिला परिषद सोनीपत का कार्यालय पचायत भवन बिल्डिंग में स्थापित किया गया था तथा इसी बिल्डिंग में डी०आर०डी०ए० का ऑफिस भी था। अतिरिक्त उपायुक्त महोदय डी०आर०डी०ए० व जिला परिषद के सी०ई०ओ० थे। अतिरिक्त उपायुक्त डी०आर०डी०ए० द्वारा जिला परिषद के कार्यों के लिए एच०आर००४२ए-००११ में माह 12/1997 01/1998

03/1998 में मु0 4531/- 2544/- व 3744/-रु0 का डीजल डलवाया गया था। जिसकी अदायगी जिला परिषद फण्ड से की गई थी। चूकि गाडी का प्रयोग अतिरिक्त उपायुक्त द्वारा जिला परिषद के कार्यों के लिए किया गया था। विभाग के पत्र क्रमांक ऑडिट-2-2017/3526 दिनांक 30/10/2017 के द्वारा उक्त राशि की एक्स पोस्ट फैक्टो स्वीकृति प्रदान की जा चुकी है। जिसकी फोटो प्रति पृष्ठ संख्या 80 पर सलग्न है। कपया पैरा समाप्त करने का कष्ट करे।

8 (i) -

Expenditure to the tune of Rs 10188/- Rs 20201/ & Rs 15213/- during the year 1995 96 1996 97 & 1997 98 on the repairs from open market instead of Govt workshop of car no Hr-10 A/8525 (Purchased on 12 8 95 a new) was incurred in excess of the prescribed limit of Rs 10000/ P A under rule 52 read with Rule 74 (Sr no 18(b) of Appendix A) of the Haryana Panchayati Raj Finance Budget Accounts Audit Taxation and works Rules 1996 It responsibility may be fixed or amount of the expenditure over & above the prescribed limit be recouped from Govt (side) contingencies or got regularized with the special ex post facto sanction of the Govt and compliance shown at the next audit

The Department in its written reply stated as under

जिला परिषद की गाडी एच0आर0 10ए-8525 जो कि दिनांक 12/08/1995 को खरीद की गई थी। इस गाडी की मुरम्मत आदि पर वर्ष 1995-96 1996-97 1997-98 में मु0 10188 20201 15213 कुल 45602/-रु0 का खर्च आया था। जबकि हिदायतनुसार 10000/-रु0 सालाना मुरम्मत पर खर्च किया जाना था। कार्य की अधिकता व जिला का क्षेत्रफल बड़ा होने के कारण गाडी प्रधान महोदय द्वारा ज्यादा प्रयोग में लाई गई थी। जिसकी वजह से गाडी की मुरम्मत पर अधिक खर्च हुआ है। विभाग के पत्र क्रमांक ऑडिट-2-2017/3526 दिनांक 30/10/2017 के द्वारा उक्त राशि की एक्स पोस्ट फैक्टो स्वीकृति प्रदान की जा चुकी है। जिसकी फोटो प्रति पृष्ठ संख्या 80 पर सलग्न है। कपया पैरा समाप्त करने का कष्ट करे।

Period of Audit Note to the objection related (4/95 to 3/98)

8 (b)

Through the cash book of Zila Parishad was started on 3 4 95 with Rs 36407/ as loan taken from I R D P Scheme in D R D A Office without any resolution/demand from the Zila Parishad Yet the following antedated expenditure was booked in 4/95 there against which apparently appeared to be a case of misuse of public money as the income of loan & expenditure were credited/debited in cash col Of cash book instead of through P L A /Try Col The matter is brought to the notice of the Dy Commissioner Sonapat for taking suitable action against the defaulter who managed the trick of adjusting/paying off the expenditure of 2 & 3/95 in 4/95 by transferring of such loan without any demand sanction of the competent authority Results of action taken or otherwise justification in anyway may be intimated to this office

Vr No & Month	Amount	Particular
1 of 4/95	6649/	Paid to m/s swadeshi carding Machine Sonapat vide Bill no 1562 dated 15 3 1995 for coir matting 579 sft @ 11/- 6369/- S T 254-76S I 25 24 Without any sanction supply order inspection note & even actual payee s receipt
2 of 4/95	6264/-	Cost of one sofa set & one central Table like above debited against bill no 3755 dated 21 2 95 from m/s best furniture house sonipat
3 of 4/95	23374/	Cost of one table (6 X3 X2) one revolving chair & 10 cushion chairs like above debited against bill no 10054 dated 15 2 95 in favour of D C Sonipat from M/S Brite Safe Co 51 Rani Jhansi Road New Delhi 55

The Department in its written reply stated as under -

इस पैरा में वर्णित खरीद किया गया सामान का उल्लेख पैरा न० 8 (c) में भी किया गया है। अतः इसका उत्तर 8 (c) में दिया गया है। अतः इस पैरा को समाप्त करने का अनुरोध किया जाता है।

8 (c)

The following purchases were effected without tapping the approved sources of supply or rate contract forms after collecting three quotations by hand from the local open market. Sealed quotations/tenders were not invited supply orders were not issued. Inspection Note from the competent technical authority or even certificates to the effect that the purchases made at the lowest market rates and the goods/articles were received in good condition according to the required specifications were also not furnished. It was irregular and the rates/cost paid apparently appeared to be excessive and extra/agent. It was in contravention of the provision of Appendix – 14 read with Appendix 17 of the Haryana Financial Rules Volume II and the procedure laid down under rule 81 of the Haryana Panchayati Raj Finance Budget Accounts Audit Taxation and works Rules 1996. The omissions may be explained and justified. The Deputy Commissioner Sonapat may look into the matter and ensure against any excess/irregular payment/purchase and results intimated to this office.

Vr No & Month	Amount	Particular
1 of 4/95	6649/	579 sft Coir matting from M/S Swadeshi Carding Machine Sonipat

2 of 4/95	6264/-	one sofa set & one central from m/s best furniture house sonipat
3 of 4/95	23374/-	one table (6 X3 X2) one revolving chair from M/S Brite Safe Co 51-Rani Jhansi Road New Delhi 55 Against bill no 10054 dated 15 2 95 in favour of D C Sonipat
17 of 8/95	9048/-	Two desert coolers for president from M/S Sonapat Electricals Sonipat
19 of 8/95	267500/-	One diesel Ambassdor car from M/s Delhi Automobile Ltd Delhi through M/S Rahul Motors Civil Road Rohtak without approved/ Company
1 of 9/95	20359/-	5 office tables (4 X2 X1½) & 30 plastic chairs from M/s Best furniture House Sonapat
2 of 9/95	6024/-	Two steel Almirahs from M/s Best Furniture House Sonipat
6 of 11/95	1300/-	One telephone instrument from M/s Pen House Sonapat
9 of 3/96	11577/-	Wall to wall wooden carpet (22 5 X22 5) fixed in the office of A D C Sonipat from M/s supreme Handicrafts Panipat
10 of 3/96	28026/-	Two tables 5 chairs 2 almirahs & 4 steel racks from M/s Batra
5 of 10/97	7950/-	Five tyres & 5 tubes for the ambassador car from M/s Janta tyre co sonipat

The Department in its written reply stated as under

वर्ष 1995 में जिला परिषद के गठन उपरान्त जिला परिषद सोनीपत का कार्यालय पंचायत भवन बिल्डिंग में स्थापित किया गया था। कार्यालय का कार्य सुचारु रूप से चलाने के लिए वित्तायुक्त एव प्रधान सचिव हरियाणा सरकार विकास एव पंचायत विभाग चण्डीगढ़ के यादी क्रमांक DPH PRIs-E1-95/19781 796 Dated 05/05/95 के पैरा 7 की पालना जिसमें जिला परिषद कार्यालय के लिए मु० 100000/-रु० तक फर्नीचर खरीद करने की स्वीकृति दी हुई है के तहत पैरा में वर्णित सामान नियमानुसार खरीद किया गया है। उक्त हिदायत की प्रति पेज न० 22 से 24 पर सलग्न है। जहाँ तक एम्बेसडर कार खरीदने का प्रश्न है यह भी अथोराइज्ड डीलर से नियमानुसार सरकार से स्वीकृति उपरान्त खरीद की गई है। नोटिंग बिल एव कुटेशन की प्रति पेज न० 25 से 37 पर सलग्न है। पैरा में वर्णित समस्त सामान नियमानुसार खरीद किया गया है। इसमें नियमों को कोई अवहेलना नहीं की गई है। अतः पैरा को समाप्त करने का अनुरोध किया जाता है।

8 (F)

- i) Vr No 4 dates 10 2 98 for Rs 9061/ -
- ii) Vr No 15 dated 23 3 98 for Rs 4496/- -

Diesel bills for car No HR-10 A/8525 were recouped to Sh Ramesh Dagar Chairman Who spent the money from 5/97 to 11/97 and 12/97 to 2/98 respectively at different stations like Delhi Chandigarh etc Out of his pocket for the purpose instead of purchasing the diesel at a fixed/engaged filling station after issuing coupons on the demand/requirement by the driver in the alike manner for other vehicles of the District administration or A D C CUM Chief Executive Officer of the Zila Parishad Moreover the bills were verified by the chairman instead of the driver and even the daily consumption account was not worked out in the Log Book On the other hand it was just a loan given to the Zila Parishad by the chairman without any sanction of the Govt and against the provisions of rule 41 of the Haryana Panchayati Raj Finance Budget Accounts Audit Taxation and works Rules 1996 It was irregular and open to suspicion The Dy Commissioner Sonapat may look into the matter to ensure against any misuse/ leakage/misappropriation of the public money by avoiding the proceqtue of purchasing P O L through coupons from one fixed/engaged filling station through the official driver

The Department in its written reply stated as under

प्रधान महोदय द्वारा सरकारी गाडी पर दौरे के समय गाडी मे तेल समाप्त होने पर नजदीक के पेट्रोल पम्प पर से डीजल डलवाया गया है। इसमे नियमों की कोई अवहेलना नहीं हुई है। गाडी मे प्रयोग किए गए डीजल का लॉग बुक मे इन्द्राज किया गया है। यहाँ यह भी व्यक्त किया जाता है कि पैरा मे वर्णित तत्कालीन जिला परिषद के प्रधान श्री रमेश डागर का स्वर्गवास भी हो चुका है। अतः पैरा को समाप्त करने का अनुरोध किया जाता है।

Period of Audit Note to the objection related (4/98 to 3/99)

5 -

Payments Vr No 16 of 5/98 for Rs 4804/ Even after objection raised in the previous Audit report repair Rs To the office car No HR-10A 8525 was got done from open market(M/s Rohtak Automobiles Sonapat) instead of from Govt workshop P W D (Mechanical Div) or Haryana Roadways as required vide F D HR No 5/7/79 IB&C dated 14 7 79 read with F D Hr No 5/7/79 IB & C dated 30 5 1980 and the car was stated to be out of order since 15 9 98 as with 29 Ltrs Of H S D out of 40 Ltrs purchased on 10 9 1998 balance in tank its log book was not written at all thereafter Standing idle/out of order or condemnation of the newly purchased (on 12 8 1995) car Merits early investigations for fixing its responsibility

The Department in its written reply stated as under

हरियाणा रोडवेज से मौखिक रूप से पता किया गया था उन्होंने बताया कि यहाँ पर सरकारी कार रिपेयर/सर्विस की सुविधा नहीं है तथा कार सैक्सन भी यहाँ पर

स्थापित नहीं है। इसलिए बाजार से तीन फर्मी के कुटेशन लेकर कार्य करवाया गया है। बिल एव कुटेशन की फोटोप्रति पेज नं 38 से 42 पर सलग्न है।

इसके अतिरिक्त पैरा में वर्णित बकाया 29 लीटर डीजल की रिकवरी वाहन नं 002/130 HR-10A 8525 के बोलीदाता राकेश कुमार पुत्र वेद प्रकाश से रसीद नं 002/130 दिनांक 22.09.2017 द्वारा कर ली गई है। रसीद की फोटोप्रति पेज नं 43 पर सलग्न है। अतः पैरा को समाप्त करने का अनुरोध किया जाता है।

Period of Audit Note to the objection related (4/99 to 3/2K)

5

Purchase of car Ambassador car No HR-10A 8525 which was purchased on 12.8.1995 vide Vr No 9 of 8/95 for Rs 267500/- but the same was declared condemned by the condemnation board on 24.12.99 showing its Engine No 6EDGU 127574 with chasis No AGU 719499 (Model 1995) for a total running of 39747 K M S between 12.8.1995 to 15.9.1998 (about 3 years) against the fixed due running of at least 180000 K M S for condemnation and purchase value for Rs 243000/- with its assessed cost of condemnation auction for Rs 30000/- only Discrepancy in its purchase value for Rs 24500/- and proportionate increase in its assessed cost if any may be considered or looked in to justified besides effecting recovery of cost of 29 Ltrs H S D laying in its tank as per log book or taking it into account for use may be ensured in the new car purchase of which was sought from the Director & Joint Secy To Govt Haryana Development and Panchayat Department Chandigarh vide memo No ZP(S) 2936 dt 10.4.2000 by the chief Executive Officer Zila Parishad Sonapat

The Department in its written reply stated as under

पैरा में वर्णित Ambassador Car No HR 10A 8525 08/1995 में खरीद की गई थी। गाड़ी में बार-2 मैकेनिकल फाल्ट होने के फलस्वरूप दिनांक 24.12.99 कन्डमनेशन बोर्ड द्वारा इस गाड़ी को कन्डम कर दिया गया था तथा कन्डम वाहन की निलामी दिनांक 05.07.2001 को कन्डमनेशन बोर्ड द्वारा कर दी गई थी। गाड़ी की कन्डमनेशन रिपोर्ट व निलामी के पत्र की फोटोप्रति पेज नं 44 से 46 पर सलग्न करते हुए व्यक्त किया जाता है कि यह गाड़ी नियमानुसार कन्डम व निलाम की गई है। इसमें किसी प्रकार की नियमों की अवहेलना नहीं हुई है। अतः पैरा को समाप्त करने का अनुरोध किया जाता है।

Period of Audit Note to the objection related (4/2k to 3/01)

5 (i)

Invalid/irregular & avoidable expenditure Rs 24000/- were paid/spent as per details given below on the occasion of oath taking ceremony of the chairman/vice chairman on dated 6.6.2000. The amount was however recouped from Panchayat Samities Sonapat Ganaur Gohana Rai Kharkhoda Kathura Mudlana equally Rs 4500/- each. The expenditure being irregular may be got regularized with the sanction of Govt under rule 37(i)(i) of the Haryana Panchayati Raj Finance Budget accounts Audit Taxation & Works rules 1996

The Department in its written reply stated as under

पंचायती राज संस्था के चुनाव उपरान्त नव निर्वाचित जिला परिषद/पंचायत समिति के अध्यक्ष व सदस्यों को शपथ दिलाने हेतु समारोह का आयोजन किया गया था। जिस पर मु० 24000/-रु० का खर्च आया था और इसकी अदायगी उस समय जिला परिषद फण्ड से की गई थी। बाद में इस पर हुए खर्च की मरपाई पंचायत समितियों से कर ली गई है। अतः पैरा को समाप्त करने का अनुरोध किया जाता है।

Period of Audit Note to the objection related (4/01 to 3/02)

6 (ii)

Irregular and Excess Payments - Rs 70189/ were spent on P O L of Zila Parishad car No HR-03C 7336 during the year 2001-2002 against the prescribed limit of Rs 5000/ per month (Rs 60000/- annually) vide Sr No 18(a) of Appendix A under rule 52 read with rule 74 of Haryana Panchayati Raj Finance Budget Accounts Audit Taxation & works rules 1996. The excess expenditure of Rs 10189/ may either be got regularized with Ex-Post facto sanction of the Govt or recouped out of office contingencies & compliance shown at the next audit.

The Department in its written reply stated as under

वर्ष 2001-02 में जिला परिषद की कार न० HR 03C 7336 में मु० 70189/-रु० का पीओएल प्रयोग किया गया है। जबकि नियमानुसार मु० 5000/-रु० प्रतिमाह की दर से मु० 60000/-रु० सालाना खर्च किया जाना चाहिए था। कार्य की अधिकता व जिला का क्षेत्रफल बड़ा होने के कारण प्रधान महोदय द्वारा गाड़ी ज्यादा प्रयोग में लाई गई थी। जिसकी वजह से डीजल ज्यादा खर्च हुआ है। विभाग के पत्र क्रमांक ऑडिट-2-2017/3526 दिनांक 30.10.2017 के द्वारा उक्त राशि की एक्स पोस्ट फैक्टो स्वीकृति प्रदान की जा चुकी है। जिसकी फोटो प्रति पृष्ठ संख्या 80 पर संलग्न है। कृपया पैरा समाप्त करने का कष्ट करें।

Period of Audit Note to the objection related (4/99 to 3/2k) -

6 Miscellaneous - Last meeting of the Zila Parishad was held on 23.12.1999 in which expenditure upto 11/99 was approved passed vide resolution No. 4 of Page 13 of the proceeding book but expenditure to the tune of Rs 738962/ from 12/99 to 3/2000 as per cash book was still not got approved passed by Zila Parishad. The same may now be got approved in its next meeting and compliance shown at the next audit.

The Department in its written reply stated as under

जिला परिषद के आम चुनाव होने के कारण दिनांक 23.12.1999 के बाद दिनांक 12.7.2000 को नव गठित जिला परिषद द्वारा बैठक का आयोजन किया गया था। जिसमें माह 12/1999 से माह 06/2000 तक का खर्चा पास करवाया हुआ है। जिसमें माह 12/1999 से माह 03/2000 की अवधि का खर्चा भी शामिल है। बैठक में पारित प्रस्ताव न० 3 बाबत खर्चा माह 12/1999 से माह 06/2000 तक पास करने वाले प्रस्ताव की प्रति पेज न० 47 से 48 पर संलग्न है। अतः पैरा को समाप्त करने का अनुरोध किया जाता है।

Period of Audit Note to the objection related (4/01 to 3/02)

5 (i) A Likely Cases of Misappropriation of Zila Parishad Fund - Rs 15512/- were received as income on account of auction of malba of old veterinary hospital. The detail of the materials received from the dismantling of the veterinary hospital was not shown nor was its entry in stock register of measurement book were recorded in the absence of which the actual old material received was not known. The auction papers & relevant sanctions of the authority for the final acceptance of auction with details of the material auctioned were not put up to audit. In the absence of the record the accuracy of the amount shown as received could not be verified in audit. Executive officer for looking into lest there should be the case of misappropriation of funds/stores. The necessary detail so materials received & auction may be prepared taken in stock & shown to audit.

The Department in its written reply stated as under -

पशु अस्पताल के मलबे की नीलामी से सम्बन्धित गठित कमिटी के हस्ताक्षरों सहित रिकार्ड की फोटोप्रति पेज नं० 49 से 55 पर सलग्न है। तथा मलबे से प्राप्त मु० 15512/-रु० की राशि का इन्द्राज कैश बुक में किया हुआ है। इसमें किसी प्रकार की अवेहलना नहीं हुआ है। अतः पैरा को समाप्त करने का अनुरोध किया जाता है।

Period of Audit Note to the objection related (4/14 to 3/15)

9 (i) Excess, Irregular and Avoidable Payment The following expenditure did not constitute a legitimate charge on Zila Parishad fund. The same may either be recouped out from appropriate source or got regularized from Govt under rule 37(i) of Haryana Panchayati Raj Finance Budget Accounts Audit Taxation and works rules 1996 and compliance shown at the time of next audit.

Sr No	Vr No & Date	Amount	Particulars
1	43 of 11/14	Rs 475/-	Paid to Ganga Textiles for purchase of Towels
2	45 of 11/14	Rs 430/-	Paid to Gulshan store for purchase of glass & cup plate
3	46 of 11/14	Rs 500/-	Paid to Ganga Textiles for purchase of Bed Sheet & Footmat

The Department in its written reply stated as under

पैरा में वर्णित सामान टावल क्रोकरी बैडशीट जो कि कुल मु० 1405/-रु० का है कार्यालय हित में प्रधान महोदय के कार्यालय के लिए उनके निर्देशानुसार खरीद किया गया है। जो कि कार्यालय हित में है तथा इस खर्च को दिनांक 23.04.2015 को हुई जिला परिषद की बैठक में भी पास करवाया हुआ है। अतः प्रस्ताव के पैरा की फोटोप्रति पेज नं० 56 से 57 पर सलग्न करते हुए पैरा को समाप्त करने का अनुरोध किया जाता है।

Period of Audit Note to the objection related (4/03 to 3/04)

7 Miscellaneous While checking the cash book (other then main cash book) as pointed out in para no 8 of Audit note for the period 4/02 to 3/03 It was found that the following amounts were remitted/sent to the authorities noted against each Out their actual payees receipts and utilization certificates were not obtained The same may be obtained from the concerned authorities duly verified by the competent authority & compliance shown at the next audit

Cheque no /Date	Amount	To whom sent	Purpose	Remarks
905779/ 14 8 03	3955 66/	Xen(PR) SNP	Construction of Zila Panshed Shops	Entres in immoveable property register & connected papers of income of rent were not put up

The Department in its written reply stated as under

वर्ष 2002-2003 में निर्मित 16 दुकानों का इन्द्राज Stock Register रजिस्टर immoveable property Register के पृष्ठ 39 पर किया हुआ है। जिसकी फोटोप्रति पेज नं० 58 पर सलग्न करते हुए पैरा को समाप्त करने का अनुरोध किया जाता है।

Period of Audit Note to the objection related (4/04 to 3/05) -

8 (vi) Rs 46200/ were advanced to the Xen (PR) Sonapat vide Vr No 7 of 12 10 04 for repair of veterinary Hospital Village- Khewralent neither actual payees receipt was put up not utilization certificate of the said amount were not obtained The needful may be done now and compliance shown at the next audit

The Department in its written reply stated as under -

गाव खेवडा में पशु अस्पताल की मरम्मत हेतु जारी मु० 46200/-रु० की राशि का प्रयोग प्रमाण पत्र कार्यकारी अभियन्ता (प०राज) सोनीपत से प्राप्त कर लिया गया है। जिसकी फोटोप्रति पेज नं० 59 पर सलग्न करते हुए पैरा को समाप्त करने का अनुरोध किया जाता है।

Period of Audit Note to the objection related (4/14 to 3/15)

5 (b) The following amount was given out of liquor fund share to XEN Panchayati Raj Sonipat for various development works The utilization certificate in respect of each amount may be obtained at an early date and compliance shown at the time of next audit

Sr No	Memo No & Date	Amount	Remarks
1	ZP 2015/08 dt 7 1 15	8225000/-	U/C not put up
2	ZP-2015/23dt 29 1 15	2550000/-	do
3	ZP 2015/47dt 10 2 15	1672000/	do

The Department in its written reply stated as under

कार्यकारी अभियन्ता (प०राज) सोनीपत से प्रयोग प्रमाण पत्र प्राप्त कर लिए गए हैं। जिसकी फोटोप्रति पेज न० 60 से 63 पर सलग्न करते हुए पैरा को समाप्त करने का अनुरोध किया जाता है।

(PART -II)

[2] Para No 2 - PRESENT AUDIT - The present test audit and examination of accounts for the period 04/2015 to 03/2016 the results of which are embodied in the succeeding paragraphs was conducted by Mrs Renu Dahiya Malik Senior Auditor from 06-04 2017 to 08 04 2016 Accounts for the months of 08/2015 and 03/2016 were selected for detailed check The record required in the audit was duly put up except that mentioned in para 2 A infra

The following personnel held the office of Chief Executive Officer Deputy Chief Executive Officer & Chairman of Zila Parishad Sonapat for the period noted against each

Sr No	Name of Official	Period
1	Sh Virender Lather ADC cum CEO (ZP)	01 04 2015 to 22 07 2015
2	Sh Shiv Parshad Sharma ADC cum CEO (ZP)	22 07 2015 to 31 03 2016
3	Sh Rupinder Singh Malik Dy CEO	01 04 2015 to 21 04 2015
4	Sh Dalip Singh Dy CEO (Addl Charge)	27 05 2015 to 30 11 2015
5	Sh Rupinder Singh Malik Dy CEO	29 12 2015 to 14 03 2016
6	Sh Shamsher Nehra Dy CEO	14 03 2016 to 31 03 2016
7	Smt Shanti Devi Chairmen	01 04 2015 to 24 10 2015

The Department in its written reply stated as under

No comments required

The Committee has desired that to keep the para pending

Period of Audit Note to the objection related (4/15 to 3/16) -

8 Short realization/Non realization/loss of Revenue -

As already pointed out in Para 7 of the audit note for the period 04/06 to 03/11 Para 7 of 4/11 to 3/14 and Para 8 of the audit note for the Period 4/15 to 3/16 27 nose shops were constructed by the Zila Parishad in Place of old veterinary hospital building in the city out of which only 4 Nos shops have been let out and the remaining 23 shops are lying vacant since a long period Non letting out of these shops is regulating a recurring loss of revenue to Zila Parishad A huge loss of Rs 552000/- P A (Approx) per year for the period

under audit was estimated Efforts should be made to let out these shops by open auction and compliance shown at the time of next audit

The Department in its written reply stated as under

वित्तायुक्त एव सचिव हरियाणा सरकार पशु पालन विभाग चण्डीगढ़ के आदेश पृ0क्रमांक AH II 2001/1271 Dated 11/04/2001 व दिनांक 26.02.2001 की मीटिंग के Minutes में की पालना में मुख्य अड्डा स्थित पशु अस्पताल की 3500 स्केयर यार्ड्स में से 1200 स्केयर यार्ड्स पर प्रथम फेस के तहत दुकानों के निर्माण के आदेश प्राप्त हुए थे। प्रस्तावित 27 दुकानों में से 16 दुकानों का निर्माण करवाया गया था। जिसकी नियमानुसार किराए के लिए मु0 200000/-रु0 नोन-रिफण्डेबल प्रति दुकान बोली रखी गई थी। बोली के समय सामने की केवल चार दुकानों की ही बोली किराए के लिए सफल हुई थी। जिनका किराया नियमानुसार आज तक जिला परिषद को प्राप्त हो रहा है। नोन रिफण्डेबल सिक्वोरिटी की राशि ज्यादा होने के कारण बाकी दुकानों की बोली नहीं हो सकी। नोन रिफण्डेबल राशि मु0 200000/-रु0 से घटाकर मु0 125000/-रु0 करने के लिए वर्ष 2004 से पशु पालन विभाग को समय-2 पर लिखा गया है। इसके उपरान्त महानिदेशक पशु पालन एव डेयरी विभाग हरियाणा पंचकुला द्वारा अपने पत्र क्रमांक 20381-83/एच/3/15 दिनांक 14.05.2009 द्वारा दिनांक 19.03.2009 को हुई बैठक की अनुमोदन प्रोसिडिंग की प्रति इस कार्यालय में भेजी गई थी जिसमें पशु पालन की जमीन को नगर निगम सोनीपत को सौंपने का अनुमोदन है। जिसकी पुष्टि उपनिदेशक पशु पालन एव डेयरी विभाग सोनीपत ने पत्र क्रमांक 5583 दिनांक 10.12.2010 में किया हुआ है। जिसकी प्रति महानिदेशक पशु पालन एव डेयरी हरियाणा पंचकुला की सेवा में मुख्य अड्डा स्थित पुराने पशु अस्पताल की जमीन को नगर परिषद सोनीपत को स्थानान्तरण करने की स्वीकृति हेतु भेजी गई थी। इसके उपरान्त इस कार्यालय द्वारा भी महानिदेशक पशु पालन एव डेयरी विभाग हरियाणा पंचकुला को नगर परिषद सोनीपत को जमीन स्थानान्तरण करने बारे लिखा जाता रहा है। परन्तु इस बारे पशु पालन विभाग की तरफ से कोई दिशा निर्देश प्राप्त नहीं हुए हैं। अब आयुक्त नगर निगम सोनीपत ने अपने पत्र क्रमांक 4957 दिनांक 27.07.2017 द्वारा उक्त जमीन की मलकियत नगर निगम सोनीपत की बनती है का पत्र में उल्लेख किया है तथा दिनांक 03.02.2016 को हुई बैठक अनुसार नगर निगम द्वारा पशु अस्पताल की जमीन को अपने कब्जे में ले लिया है तथा उन द्वारा वहाँ पर स्कूल का निर्माण किया जा रहा है। वर्तमान में मौका पर केवल चार दुकानें ही शेष हैं जिनका किराया जिला परिषद को प्राप्त हो रहा है। सम्बन्धित पत्रों की प्रतियां पेज न0 64 से 79 पर सलग्न करते हुए पैरा को समाप्त करने का अनुरोध किया जाता है।

The Committee has desired that to keep the para pending

**REPORT
ON
THE AUDIT AND INSPECTION NOTES ON THE ACCOUNTS OF
PANCHAYAT SAMITI, AMBALA –I FOR THE PERIOD FROM
APRIL, 2013 TO MARCH, 2016**

The Committee scrutinized the Audit and Inspection Notes on the Accounts of Panchayat Samiti Ambala-I for the period from April 2015 to March 2016 audited by the Director Local Audit Haryana as under -

[Part I]

**[1] Para No 1 Short Recoveries losses of Revenue -
A E and Inspection Note Dated 3 01 90 -**

Period of Audit Note to the objection related (4/98 to 3/99) -

Para No - 8 (i) Irregular payment to Sweeper for Rs 8668/- was not recouped from Govt Contingency nor was recovered from the official

The Department in its written reply stated as under -

As per Sr No 12 of Appendix-A of Haryana Panchayati Raj Finance Budget Accounts Audit Taxation and Work Rules 1996 Panchayat Samiti is competent to sanction small monthly payments for dusting the offices Hence the Para may kindly be dropped

The Committee has desired that to keep the para pending

Period of Audit Note to the objection related (4/02 to 3/04) -

Para No 8 (ii) Irregular payment to Sweeper was again not recouped from Govt Contingency nor was recovered from the official

The Department in its written reply stated as under

As per Sr No 12 of Appendix A of Haryana Panchayati Raj Finance Budget Accounts Audit Taxation and Work Rules 1996 Panchayat Samiti is competent to sanction small monthly payments for dusting the offices Hence the Para may kindly be dropped

The Committee has desired that to keep the para pending

Irregualr Excess/Available Expenditure

Period of Audit Note to the objection related (4/72 to 9/72) -

Para No - 12 (i) The appointment of Sh Jia Chand Patwari should either be got regularized with the sanction of the Commissioner nor the Irregular payment was worked out and recovered

The Department in its written reply stated as under

No employee of such name is in the Panchayat Samiti Ambala-1 & old record is not available in Panchayat Samiti Ambala-1 Hence the Para may kindly be dropped

Period of Audit Note to the objection related (10/73 to 9/74) -

Para No 11 (a) (v) Neither the irregular appointment of craft teachers as detailed in para beyond the specified date was got regularized nor responsibility for irregular expenditure was fixed so far

The Department in its written reply stated as under

Record is not available in Panchayat Samiti Ambala-1 Hence the Para may kindly be dropped

Period of Audit Note to the objection related (8/75 to 3/75)

Para No - 12 (ii) Actual payee receipt for Rs 2000/ was again not put up

The Craft Teacher as detailed in para beyond the specified date was not regularized nor responsibility for irregular expenditure was fixed so far

The Department in its written reply stated as under -

Record is not available in Panchayat Samiti Ambala 1 Hence the Para may kindly be dropped

Para No - 14 (v) Rs 243/06 on account of cost of Govt/ stationery were still not recouped out of Govt Contingency

The Department in its written reply stated as under -

Record is not available in Panchayat Samiti Ambala 1 Hence the Para may kindly be dropped

Period of Audit Note to the objection related (4/82 to 3/83)

Para No 10 (v) Excess expenditure of Rs/ 1558 25 on account of conference of Panch/Sarpanch were still not recouped out of Govt Contingency

The Department in its written reply stated as under

Record is not available in Panchayat Samiti Ambala 1 Hence the Para may kindly be dropped

Period of Audit Note to the objection related (4/82 to 3/84)

Para No - 12 (ii) Wasteful expenditure of Rs 5729 40 on the purchase of cycle tokens was still not justified

The Department in its written reply stated as under

Record is not available in Panchayat Samiti Ambala 1 Hence the Para may kindly be dropped

Period of Audit Note to the objection related (4/84 to 3/85)

Para No 9 (v) Utilization certificate of grants as detailed in the para were still not put up

The Department in its written reply stated as under -

Record is not available in Panchayat Samiti Ambala 1 Hence the Para may kindly be dropped

Period of Audit Note to the objection related (4/84 to 3/85) -

Para No - 10 (i) Purchases made from open market and from unapproved sources was still not justified

The Department in its written reply stated as under

Record is not available in Panchayat Samiti Ambala-1 Hence the Para may kindly be dropped

Period of Audit Note to the objection related (4/86 to 3/87) -

Para No - 11 Detail was not available as audit note was not put being traceable

The Department in its written reply stated as under

As per photocopy of audit report of 1986-87 as supplied by LAD it is finished up to para No 10 only The Para No 11 has not been mentioned in that report Hence the same may be deleted please

Period of Audit Note to the objection related (4/87 to 3/88)

Para No - 11(a) The following expenditure did not constitute valid charges on the samiti fund The same may either be made good or get regularized with the sanction of Govt -

Sr No	Amount	Particular
5/87	35 00	Carriage of of pipe
5/87	35-00	do—
10/87	2100/-	Advance given to Sh Mehtab Singh Chowkidar
3/88	10	stationery
3/88	6	—
3/88	3	—
3/88	3	—

The Department in its written reply stated as under

It is certified that the relevant record (cash book & voucher file) of 1987 88 is not available in the office record Sh Mehtab Singh Chowkidar is not posted in this office and his where about is not known Hence the para may kindly be dropped

Para No 11(b) Rs 6958 50 were spent for the repair of Block Jeep during the period 10/87 to 3/88 against the limit of Rs 2000/- per annum vide Dev Deptt Memo No 7494/BAP I (2) 85/9166 dated 10 10 1985 which is resulted into excess payment of Rs 5958/- Further the repair was carried out from the open market without quotations instead of from Govt Workshop as required vide letter No 5/71-79 BRC 2 dt 30 5 79 The excess amount of Rs 5958/- should either be got regularized with the sanction of Govt under section 80(h) of Panchayat Samiti rule 1961 or recouped out of Govt contingency

The Department in its written reply stated as under -

It is certified that the work load of EOPS and the prices of diesel & spare parts of the vehicles have been increased manifolds since prescribed limits fixed by the Govt and this is why these expenditures were incurred beyond the limit **Ex post-facto approval has been granted vide No Audit II 2017/3524 dt 30 10 2017 (page No 76)**
So the Para may kindly be dropped

Period of Audit Note to the objection related (4/88 to 3/89)

Para No - 10(a) The following expenditure did no constitute a valid charges on the samiti fund she some may either be made good or regularized with sanction of Govt

Sr No	Date	Amount	Particulars
15	4/88	75	Carnage on pipe may be recouped
16	4/88	35	do
17	4/88	35	do
7	8/88	165 99	Const of Grant for flood relief
	12/88	11 31	Private trunk calls
	2/88	100	Carnage charges no detail no purpose shown
	6/88	2178 40	Out of which Rs 16/ paid as private trunk calls charges should be made good
	10/88	1350	Out of which Rs 122/ paid as private trunk calls charges should be made good
	12/88	113	Out of which Rs 59/ paid as private trunk calls charges should be made good
	2/89	1063	Out of which Rs 6/ paid as private trunk calls charges should be made good
40	4/89	554	Out of which Rs 191/ paid as private trunk calls charges should be made good
	6/89	545 50	Out of which Rs 216/ paid as private trunk calls charges should be made good

The Department in its written reply stated as under

The record mentioned in the para is very old and not available in office record Moreover the expenditure made in official use Hence the para may kindly be dropped

Para No - 10(b) Rs 12994 31 were spent for the repair of Block Jeep during the period 4/88 to 3/89 against the limit of Rs 2000/- per annum vide

Development Deptt memo no 7494/BAP I (2) 85/9166 dated 10 10 1985 which is resulted into excess payment of Rs 10994 31/ Further the repair was carried out from the open market without quotations instead of from Govt Workshop as required vide letter No 5/71 79 BRC-2 dt 30 5 79 The excess amount of Rs 10994 31/ should either be got regularized with the sanction of Govt under section 80(h) of Panchayat Samiti rule 1961 or recouped out of Govt contingency

The Department in its written reply stated as under -

It is certified that the work load of EOPS and the prices of diesel & spare parts of the vehicles have been increased manifolds since prescribed limits fixed by the Govt and this is why these expenditures were incurred beyond the limit So the Para may kindly be dropped

A E Inspection note dated 8 01 91 -

Para No - 4 The excess payment of Rs 5316/ on repair and purchase of petrol diesel for block jeep was neither regularized with the sanction of Govt nor was made good the official at fault

The Department in its written reply stated as under -

It is certified that the work load of EOPS and the prices of diesel & spare parts of the vehicles have been increased manifolds since prescribed limits fixed by the Govt and this is why these expenditures were incurred beyond the limit **Ex post facto approval has been granted vide No Audit-II 2017/3524 dt 30 10 2017 (page No 76)** So the Para may kindly be dropped

Para No - 6 Record not put up

The Department in its written reply stated as under -

आडिट नोट का अवलोकन करने पर पाया कि 8 1 91 की A E Inspection note के पैरा न0 4 के पश्चात कोई पैरा नहीं दर्शाया गया है। इसलिये पैरा को समाप्त करने का कष्ट करे।

Period of Audit Note to the objection related (4/89 to 3/90) -

Para No - 8(a) The excess payment of Rs 12484/ on repair and purchase of petrol diesel for block jeep was neither regularized with the sanction of Govt nor was made good the official at fault

The Department in its written reply stated as under -

It is certified that the work load of EOPS and the prices of diesel & spare parts of the vehicles have been increased manifolds since prescribed limits fixed by the Govt and this is why these expenditures were incurred beyond the limit **Ex post facto approval has been granted vide No Audit II 2017/3524 dt 30 10 2017 (page No 76)** So the Para may kindly be dropped

Para No - 8(b) The excess payment of Rs 5033 90 on repair and purchase of petrol diesel for block jeep was neither regularized with the sanction of Govt nor was made good the official at fault

The Department in its written reply stated as under -

It is certified that the work load of EOPS and the prices of diesel & spare parts of the vehicles have been increased manifolds since prescribed limits fixed by the Govt and this is why these expenditures were incurred beyond the limit **Ex-post-facto approval has been granted vide No Audit II-2017/3524 dt 30 10 2017(page No 76)** So the Para may kindly be dropped

Para No - 8(c) Excess expenditure of Rs 1350/- incurred on the repair of jeeps was neither recouped out of Govt Contingency nor was got regularized with the sanction of Govt

The Department in its written reply stated as under -

It is certified that the work load of EOPS and the prices of diesel & spare parts of the vehicles have been increased manifolds since prescribed limits fixed by the Govt and this is why these expenditures were incurred beyond the limit **Ex-post-facto approval has been granted vide No Audit-II-2017/3524 dt 30 10 2017(page No 76)** So the Para may kindly be dropped

Period of Audit Note to the objection related (4/90 to 3/96) -

Para No - 10(i) The irregular expenditure of Rs 1642/- and 360 were got regularized with the sanction of Govt nor was made good from the official at fault

The Department in its written reply stated as under

Amount shown in the para has been recovered from the concerned gram panchayats and entered at cash book (Copy Attached) Hence the Para may kindly be dropped

Page no — -

Para No 10(ii) Cash chest unnecessarily at the end of the month as per instance quoted below- Appropriate action of temporary misuse/ misappropriation of cash in hand may be taken against the earning

Month	Amount cash in hand
7/90	2280 75
8/90	2247 88
9/90	7167 94
11/90	3280
12/90	2134
5/91	5539

6/91	3288 59
8/91	1786 12
11/91	3218 19
12/91	1786
1/92	4150
3/92	9011
1/93	8131 88
3/93	2158 44
9/94	1664 30
10/94	1664 30
12/94	1576 05
5/95	5089
9/95	2460
11/95	6334 70
12/95	4042
1/96	5567 75
2/96	7736
3/96	1605 05

The Department in its written reply stated as under -

The para No 10(ii) of 1990 1996 as shown in the part I of the Audit note of the year 2013-2016 does not match with the original para The original para No 10(ii) of 1990 1996 relates to retention of cash in hand than prescribed limit which has already been mentioned at Sr No 3 Hence the para may kindly be dropped

Period of Audit Note to the objection related (4/96 to 3/97)

Para No - 11(iv) Rs 2760/- were spent on wages of part time sweeper in the year 1996-97 out of Samiti fund The same should be recouped from the Govt contingency immediately and credit shown at the time of next audit

The Department in its written reply stated as under

Sr No 12 of Appendix of A of Haryana Panchayati Raj Act 1994 rules (To sanction small monthly payments for supplying drinking water and for dusting the offices) Hence Para may kindly be dropped

Period of Audit Note to the objection related (4/90 to 3/96) -

Para No 10(v) Wages of Part Time Sweeper to the tune of Rs 12396/- and Rs 2760/ respectively had not been recouped from Govt contingency

The Department in its written reply stated as under

As per Sr No 12 of Appendix A of Haryana Panchayati Raj Finance Budget Accounts Audit Taxation and Work Rules 1996 Panchayat Samiti is competent to sanction small monthly payments for dusting the offices Hence Para may kindly be dropped

Period of Audit Note to the objection related (4/96 to 3/97)

Para No - 10(iv) Wages of Part Time Sweeper to the tune of Rs 12396/- and Rs 2760/ respectively had not been recouped from Govt contingency

The Department in its written reply stated as under -

As per Sr No 12 of Appendix A of Haryana Panchayati Raj Finance Budget Accounts Audit Taxation and Work Rules 1996 Panchayat Samiti is competent to sanction small monthly payments for dusting the offices Hence Para may kindly be dropped

Period of Audit Note to the objection related (4/90 to 3/96) -

Para No 10(iii) As detailed below the stationery was purchased for more amounts than that of the Punjab Panchayat samiti and Zila Parshid (General) Financial Budget Accounts and Audit Rules 1964 The amount spent the excess of the prescribed limit may be got regularized with the sanction of Govt under section 8(h) of Punjab Panchayat samiti Act 1961 or made good from the official at fault -

Year	Total Amount Spent	Limit prescribed Rs	Excess Rs
1990 91	1577 56	1000/-	577 56
1991-92	2173 37	1000/-	1173 37
1992 93	1454/88	1000/-	454 88
1993-94	1642 60	1000/-	642 60
1994-95	1638/-	1000/-	638/
1995 96	5310 90	1000/	4310 90
		Total	7797 31

The Department in its written reply stated as under -

It is certified that after the prescribed limit fixed in Haryana Panchayati Raj Finance Budget Accounts Audit Taxation and Work Rules 1996 Appendix-A Sr No 7 i.e Rs 5000/- p.a for purchase of stationary the work load of Panchayat Samiti and the prices of stationary articles have been increased manifolds and this is why these expenditures were incurred beyond the prescribed limit **Ex post facto approval has been granted vide No Audit II 2017/3524 dt 30 10 2017(page No 76)** So the Para may kindly be dropped

Para No 10(vi) The excess payment of Rs 119920/05 and Rs 50336/71 on repair an purchase of petrol diesel for block jeep was neither regularized with the sanction of Govt nor was made good the official at fault

The Department in its written reply stated as under

It is certified that the work load of EOPS and the prices of diesel & spare parts of the vehicles have been increased manifolds since prescribed limits fixed by the Govt and this is why these expenditures were incurred beyond the limit **Ex-post facto approval has been granted vide No Audit II 2017/3524 dt 30 10 2017(page No 76)** So the Para may kindly be dropped

Para No - 10(iv) 1/3rd share of fee paid to Executive Officer and Accountant of samiti was not credited to Govt so far

The Department in its written reply stated as under

Recovery of 1/3rd share has been made from the concerned officer However the para has already been dropped (Copy attached at Page-51)

Period of Audit Note to the objection related (4/90 to 3/96 & 04/ 05 to 3/06(8) -

Para No 10(vii) Expenditure incurred in excess of the budget allotment during the years 1990 91 and 1995 96 as exhibited below may be got regularized with the sanction of competent authority and compliance shown at the next audit

Year	Name of Head	Budget sanction Rs	Expenditure Rs	Excess Rs
1990 1	C D Education	30000	30843	843
	Health and sanction	50000	69236	19236
	Roads	10000	16942 70	6942 70
	Pay of Gram Sachiv	80000	80130	130
	POL and Jeep Repair	15000	19096 57	4096 57
1995-96	CD Eduction	59000	65500	15500
	POL	22000	47665 26	25665 26

The Department in its written reply stated as under

Panchayat Samiti had spent Rs 30843/ instead of Rs 30000/ due to increase in rates of material in the market The extra amount of Rs 843/- was spent from Panchayat Samiti share & all the record is available in panchayat Samiti which will be shown at the time of next audit So the para may be dropped please

Panchayat Samiti has spent Rs 69236/- instead of Rs 60000/- due to increase in the rates of material in the market. The extra amount of Rs 19236/- was spent from Panchayat Samiti share & all the record is available in panchayat Samiti which will be shown at the time of next audit. So the para may be dropped please.

Panchayat samiti has spent Rs 16942 70/- instead of Rs 10000/- due to increase in the rates of material in the market. The extra amount of Rs 6942 70/- was spent from Panchayat Samiti share & all the record is available in panchayat Samiti which will be shown at the time of next audit. So the para may be dropped please.

Panchayat samiti has spent Rs 80130/- instead of Rs 80000/- The extra amount of Rs 130/- was spent from Panchayat Samiti Ambala 1 share & all the record available in panchayat samiti ambala 1. Which may be shown in the time of next audit. So the para may kindly be dropped.

Expenditure of Rs 4096 57 & Rs 25 665 26 made in excess for repair and POL of staff jeep during 1990 96 & 2004 06 due to increase in work load of EOPS and the prices of diesel & spare parts of the vehicles. However the **ex post facto approval has been granted vide No Audit II 2017/3524 dt 30 10 2017(page No 76)**. So the Para may kindly be dropped.

Rs 59000/- were received as CD grant (education) in 1995 96. But due to demand of various G Ps in the jurisdiction of Panchayat samiti expenditure was incurred for Rs 65500/- The extra amount of Rs 15500/- was spent from Panchayat Samiti share after resolution passed by the its member. All the record is available in panchayat samiti which will be shown at the time of next audit. So the para may kindly be dropped.

04/ 05 to 3/06(8) An amount of Rs 20073/- was incurred on POL during the year 2005 06. As such Rs 2073/- were incurred in the excess of limit fixed by Govt vide Sr No 18 of Appendix A of Haryana Panchayati Raj Finance Budget Accounts Audit Taxation and Work Rules 1996.

The Department in its written reply stated as under -

It is certified that the work load of EOPS and the prices of diesel & spare parts of the vehicles have been increased manifold since limits fixed by the State Govt and this is why these expenditures were incurred beyond the prescribed limit. So the Para may kindly be dropped.

Para No - 10(ix) Excess payment of Rs 221/60 paid to Smt Yog Maya as arrear of D A was not recovered so far.

The Department in its written reply stated as under -

Para has already been dropped (Copy attached at page No 52)

Para No - 10(x) Excess payment of Rs 105/- was not recovered from the official at fault

The Department in its written reply stated as under -

Para has already been dropped (Copy attached at page No 52)

Period of Audit Note to the objection related (4/96 to 3/97) -

Para No 11(iii) The excess payment of Rs 40436/25 and Rs 647/25 on repair and purchased of petrol diesel for block Jeep was neither got regularized with the sanction of Govt nor was made good from the official at fault

The Department in its written reply stated as under -

It is certified that the work load of EOPS and the prices of diesel & spare parts of the vehicles have been increased manifolds since prescribed limits fixed by the Govt and this is why these expenditures were incurred beyond the limit **Ex post facto approval has been granted vide No Audit II 2017/3524 dt 30 10 2017(Page No 76)**
So the Para may kindly be dropped

Para No - 11(v) The excess payment of Rs 40436/25 and Rs 647/25 on repair and purchased of petrol diesel for block Jeep was neither got regularized with the sanction of Govt nor was made good from the official at fault

The Department in its written reply stated as under -

Rs 10000/- was received as Grant-in Aid (Roads) in 1996 97 But due to demand of various panchayats and increase in the prices of the material Panchayat Samiti has spent Rs 21643 75/- The excess amount of Rs 11643 75/- was spent from Panchayat Samiti share All the record available in panchayat samiti which will be shown at the time of next audit So the para may kindly be dropped

Period of Audit Note to the objection related (4/97 to 3/98) -

Para No - 10(i) The irregular expenditure of Rs 500/- was not got regularized nor made good from the official at fault

The Department in its written reply stated as under -

Sr No 22 of Appendix A Haryana Panchayat Raj Finance Budget Accounts Audit Taxation and Work Rules 1996 Panchayat Samiti is competent to sanction exp on fair shows & exhibition upto Rs 10 000/- at each occasion Hence the para may kindly be dropped

Para No 10(ii) The excess payment of Rs 7937/- on repair of jeep was neither got regularized nor made good from the official at fault

The Department in its written reply stated as under

It is certified that the work load of EOPS and the prices of diesel & spare parts of the vehicles have been increased manifolds since limits fixed by the State Govt and this is why these expenditures were incurred beyond the prescribed limit **Ex post facto approval has**

been granted vide No.Audit II 2017/3524 dt 30 10 2017(page No 76) So the Para may kindly be dropped

Period of Audit Note to the objection related (4/99 to 3/01) -

Para No - 10(ii) The excess payment of Rs 16216/03 & Rs 24251/- respectively on account of repair of jeep & purchased of petrol diesel for the block jeep was neither got regularized nor made good from the official at fault

The Department in its written reply stated as under -

It is certified that the work load of EOPS and the prices of diesel & spare parts of the vehicles have been increased manifolds since limits fixed by the State Govt and this is why these expenditures were incurred beyond the prescribed limit **Ex post facto approval has been granted vide No Audit-II 2017/3524 dt 30 10 2017(page No 76)** So the Para may kindly be dropped

Para No - 10(iii) Wages of part time Sweeper for Rs 7344/- had not been recouped from Govt Contingency

The Department in its written reply stated as under

As per Sr No 12 of Appendix A of Haryana Panchayati Raj Finance Budget Accounts Audit Taxation and Work Rules 1996 Panchayat Samiti is competent to sanction small monthly payments for dusting the offices Hence Para may kindly be dropped

Period of Audit Note to the objection related (4/2K to 3/03) -

Para No - 9 The expenditure as detailed below was incurred on POL and repair Jeep during the period under audit which was in excess of the limit fixed by Govt vide memo No 7497 BAI (2) 85 dated 10 12 1983 The excess expenditure incurred may neither so made good or got regularized with the sanction of Govt. under Section 100(h) of the Haryana Panchayati Raj Act 1994 and compliance shown at the time of next audit

Detail of Expenditure on POL and Lubricant

Period	Expenditure incurred	Limit Fixed	Excess amount
2001 02	36380 70	18000/-	18380 70
2002-03	37360/-	18000/-	18160/-
		Total	37549 70

Detail of Expenditure on Repair

Period	Expenditure incurred	Limit Fixed	Excess amount
2001-02	10612/-	5000/-	5612/-
2002 03	16695/-	5000/-	11695/-
		Total	17217/-

The Department in its written reply stated as under -

Write a letter to Additional Chief Secretary Development & Panchayat Department Chandigarh letter no 8682 dated 04 10 2017 from regularized The work load of EOPS and the prices of diesel & spare parts of the vehicles have been increased manifolds and this is why these expenditures were incurred beyond the prescribed limit. **Ex-post-facto approval has been granted vide No Audit-II-2017/3524 dt 30 10 2017 (page No 76)** So the Para may kindly be dropped

Period of Audit Note to the objection related (4/03 to 3/04) -

Para No - 9 The excess payment of Rs 40552/- respectively on account of repair of jeep & purchased of petrol diesel for the block jeep was neither got regularized nor made good from the official at fault Detail given below -

Period	Eexpenditure	Limit fixed	Excess
03 04	41005	18000/-	23005/-POL
do-	22547	5000/-	17547/ jeep repair

The Department in its written reply stated as under -

It is certified that after the prescribed limit fixed in Haryana Panchayati Raj Finance Budget Accounts Audit Taxation and Work Rules 1996 Appendix A Sr No 18 Rs 1500/- p m for POL & Res 5000/- p a for repair of car the work load of EOPS and the prices of diesel & spare parts of the vehicles have been increased manifolds since limits fixed by the State Govt and this is why these expenditures were incurred beyond the prescribed limit **Ex post-facto approval has been granted vide No Audit II 2017/3524 dt 30 10 2017 (page No 76)** So the Para may kindly be dropped

Period of Audit Note to the objection related (4/04 to 3/05) -

Para No - 8 Irregular expenditure of Rs 48784 & 17547 on account of repair of jeep & purchased of petrol diesel for the block jeep was neither got regularized nor made good from the official at fault

The Department in its written reply stated as under:-

It is certified that after the prescribed limit fixed in Haryana Panchayati Raj Finance Budget Accounts Audit Taxation and Work Rules 1996 Appendix-A Sr No 18 Rs 1500/- p m for POL & Res 5000/- p a for repair of car the work load of EOPS and the prices of diesel & spare parts of the vehicles have been increased manifolds since limits fixed by the State Govt and this is why these expenditures were incurred beyond the prescribed limit **Ex post facto approval has been granted vide No Audit II 2017/3524 dt 30 10 2017 (page No 76)** So the Para may kindly be dropped

Period of Audit Note to the objection related (4/06 to 3/10) -

Para No - 7(i) Irregular expenditure of Rs 140878 & 27629 on account of repair of jeep & purchased of petrol diesel for the block jeep was neither got regularized nor made good from the official at fault

The Department in its written reply stated as under

It is certified that after the prescribed limit fixed in Haryana Panchayat Raj Finance Budget Accounts Audit Taxation and Work Rules 1996 Appendix-A Sr No 18 Rs 1500/- p m for POL & Res 5000/ p a for repair of car the work load of EOPS and the prices of diesel & spare parts of the vehicles have been increased manifolds since limits fixed by the State Govt and this is why these expenditures were incurred beyond the prescribed limit **Ex post facto approval has been granted vide No Audit-II 2017/3524 dt 30 10 2017(page No 76)** So the Para may kindly be dropped

Period of Audit Note to the objection related (4/10 to 3/13) -

Para No - 8(i) Irregular expenditure of Rs 2 98 092/ & Rs 64 230/- on account of POL & repair of jeep for the block jeep was neither got regularized nor made good from the official at fault

The Department in its written reply stated as under

It is certified that after the prescribed limit fixed in Haryana Panchayat Raj Finance Budget Accounts Audit Taxation and Work Rules 1996 Appendix-A Sr No 18 Rs 1500/- p m for POL & Res 5000/- p a for repair of car the work load of EOPS and the prices of diesel & spare parts of the vehicles have been increased manifolds since limits fixed by the State Govt and this is why these expenditures were incurred beyond the prescribed limit **Ex post facto approval has been granted vide No Audit II-2017/3524 dt 30 10 2017(page No 76)** So the Para may kindly be dropped

Period of Audit Note to the objection related (4/06 to 3/10) -

Para No - 7(ii) Irregular expenditure of Rs 8215/- as surcharge on water bill Tele bill and repair of Computer was not got regularized nor was made good as yet

The Department in its written reply stated as under

The amount of Rs 34 /- paid as surcharge has been recovered vide R No 4/4 of 2017 So the para may kindly be dropped (Copy attached)

The amount of Rs 38 /- paid as surcharge has been recovered vide R No 5/4 of 2017 So the para may kindly be dropped (Copy attached)

Rs 85/ paid as surcharge of telephone bill has been recovered vide R No 6/4 of 2017 So the para may kindly be dropped (Copy attached at page No 53)

The amount of Rs 7975/ was spent on repair of computer as all the office work is done on computer and for smooth functioning of the office work the repair was mandatory The repair was got done at lowest rate after obtaining quotations from three service providers so the para may kindly be dropped

Period of Audit Note to the objection related (4/10 to 3/13)

Para No - 8(ii) Irregular expenditure of Rs 17064 12 as surcharge on telephone bill and repair of computer was not regularized nor was made good as yet

V No	Amount	Particular
Nil of 11/11	33 62/-	Surcharge paid to BSNL on Tel Bill
1 of 9/12	140/-	Dishonour of Cheque (Bank Charges)
Nil of 12/12	38/-	Surcharge paid to Bharat Sanchar Nigam Ltd on Telephone Bill
Nil of 3/13	84 50/-	-do-
8 of 7/10	3000/-	Repair of Computer of other scheme paid to Sachdeva computer Ambala city
19 of 8/10	4132/-	Repair of Computer of other scheme paid to Sachdeva computer Ambala city
41& 42 of 10/10	1930/-	Repair of Computer of other scheme paid to Sachdeva computer Ambala city
43 to 48 of 10/10	5556/-	Photo State charges of other Scheme paid to Sachdeva Enterprizes A city
49/1 of 10/11	2150/-	do

The Department in its written reply stated as under -

The payment made as surcharge has been recovered from the concerned officials vide R No 4/4 5/4 6/4 of 2017 So the para may kindly be dropped (Page No 53)

The amount of Rs 9062/- was spent on repair of computer as all the office work is done on computer and for smooth functioning of the office work the repair was mandatory The repair was got done at lowest rate after obtaining quotations from three service providers So the para may kindly be dropped

The amount of Rs 7706/- was incurred on the photocopies of the voter list due to Panchayat Election 2010 which was got done at lowest rate after obtaining quotations from three service providers So the para may kindly be dropped

[3] Irregular in works Account -**Period of Audit Note to the objection related (4/78 to 3/79)**

Para No 6 (xii) Administrative approval contractor ledger and work register were again not obtained put up

The Department in its written reply stated as under

It is certified that the record mentioned in the para is very old and not available in office record Hence the para may kindly be dropped

Para No 10 (xx) Detailed estimate technical sanction administrative approval and Measurement book in support of an expenditure of Harijan Choupal kaleran was not put up

The Department in its written reply stated as under

It is certified that the record mentioned in the para is very old and not available in office record Hence the para may kindly be dropped

Period of Audit Note to the objection related (4/82 to 3/83)

Para No 13 (v) Tender register works register contractor ledger and work register were again not obtained put up for the village Karwa-Bullana in respect of an expenditure of Rs 3525/- and 7037/- incurred in 10/82

The Department in its written reply stated as under -

It is certified that the record mentioned in the para is very old and not available in office record Hence the para may kindly be dropped

Period of Audit Note to the objection related (4/86 to 3/87) -

Para No -11 Detail was not available as audit note was not put being traceable

The Department in its written reply stated as under -

As per photocopy of audit report of 1986 87 supplied by LAD it is finished up to para No 10 only The Para No 11 has not been mentioned in that report Hence the same may be deleted please

Period of Audit Note to the objection related (4/88 to 3/88) -

Para No - 11 (a) The unused stock of raw material for Rs 11351 60 as debited in Appendix D of this note as noted upto 20 6 89 The stock of Moorah making Center the raw material should be consumed for making of moodha and the material proposed as such and sold and credit in Samiti fund pointed out EOPS should personally verify the stock of raw material shown as per record and accord a certificate for physical verification

The Department in its written reply stated as under

It is certified that the Stock & Store register has been physically verified by the EOPS Hence the Para may kindly be dropped

Period of Audit Note to the objection related (4/90 to 3/96) -

Para No - 12 (i) Panchayati Raj works rules like estimates Administrative Approval Consumption statement Tender register Contractor ledger and Security ledger and Security register in respect of expenditure of Rs 4949 & 10938/- and respectively incurred on the construction of school street and special repair of samiti office building were again not maintained nor the irregularities were explained

The Department in its written reply stated as under -

All the record mentioned in the para is available in panchayat samiti which will be shown at the time of next Audit So the para may kindly be dropped

Para No 12 (ii) Excess payment of Rs 1000/- and RS 10933/- respectively in respect of bricks from the official at neither fault nor the same were justified

The Department in its written reply stated as under -

Recovery of Rs 1000/- & Rs 10933/- has been made from office contingency (income of Panchayat Samiti from 2% share of grants of Gram Panchayats) So the para may kindly be dropped (Copy attached at page No 75)

Period of Audit Note to the objection related (4/96 to 3/97) -

Para No 12 (ii) Excess payment of Rs 1000/- and RS 10933/- respectively in respect of bricks from the official at neither fault nor the same were justified

The Department in its written reply stated as under -

Recovery of Rs 1000/- & Rs 10933/- has been made from office contingency (income of Panchayat Samiti from 2% share of grants of Gram Panchayats) So the para may kindly be dropped (Copy attached at page No 75)

Period of Audit Note to the objection related (4/97 to 3/98) -

Para No - 11 Panchayati Raj works rules likes estimates Administrative Approval Consumption statement Tender register Contractor ledger nad Security ledger and Security register in respect of expenditure of Rs 1096465/72 and Rs 54680 respectively incurred on the construction of school street and special repair of samiti office building were again not maintained nor the irregularities were explained

The Department in its written reply stated as under -

All the record mentioned in the para is available in panchayat samiti which will be shown at time of next Audit So the para may kindly be dropped

Period of Audit Note to the objection related (4/98 to 3/99) -

Para No 9 Panchayati Raj works rules likes estimates Administrative Approval Consumption statement Tender register Contractor ledger nad Security ledger and Security register in respect of expenditure of Rs 1096465/72 and Rs 54680 respectively incurred on the construction of school street and special repair of samiti office building were again not maintained nor the irregularities were explained

The Department in its written reply stated as under -

Panchayati Raj works rules likes estimates Administrative Approval Consumption statement Tender register Contractor ledger nad Security ledger and Security register in respect of expenditure of

Rs 1096465/72 and Rs 54680 respectively incurred on the construction of school street and special repair of samiti office building were again not maintained nor the irregularities were explained

Period of Audit Note to the objection related (4/01 to 3/03) -

Para No 10 The expenditure is detailed in Annexure C was incurred out of grants for development works without following the provision of Panchayati Raj Works Rules like estimates Administrative Approval Consumption statement Tender register Contractor ledger and Security ledger and Security register were not maintained

Annexure C

Education	18 10 02	10603/-
Health & sanitation	18 10 02	21207/-
Roads	18 10 02	3534/-
Conditional	19 06 02	2000/-
education	31 03 03	2586/-
health & sanitation	31 03 03	5172/-
Roads	31 03 03	862/-

The Department in its written reply stated as under -

All the record mentioned in the para is available in panchayat samiti which will be shown at time of next Audit So the para may kindly be dropped

Period of Audit Note to the objection related (4/82 to 3/84)

Para No 13 (iv) Loss of revenue due to non issuing of license of pue food ghora tonga and motor engine was still not justified

The Department in its written reply stated as under

Record is very old and not available in Panchayat Samiti Ambala 1
So the para may kindly be dropped

Period of Audit Note to the objection related (4/87 to 3/88) -

Para No - 8 Loss of revenue due to non issuing of license of pue food ghora tonga and motor engine was still not justified

The Department in its written reply stated as under -

Record is very old and not available in Panchayat Samiti Ambala 1
So the para may kindly be dropped

Period of Audit Note to the objection related (4/88 to 3/84)

Para No 8 Loss of revenue due to non issuing of license of pue food ghora tonga and motor engine was still not justified

The Department in its written reply stated as under

Record is very old and not available in Panchayat Samiti Ambala 1
So the para may kindly be dropped

Period of Audit Note to the objection related (10/68 to 3/69) -

Para No 9(i) The payment of Rs 200/ each to the Distt Red cross society and sent john ambulance association was regularized with the sanction govt

The Department in its written reply stated as under

Record is very old and not available in Panchayat Samiti Ambala 1
So the para may kindly be dropped

Period of Audit Note to the objection related (10/69 to 3/70) -

Para No 12 Sanction of the Deputy Commissioner for investment in the names of individual subscribers was still not pointed out

The Department in its written reply stated as under

Record is very old and not available in Panchayat Samiti Ambala 1
So the para may kindly be dropped

Period of Audit Note to the objection related (4/71 to 3/72)

Para No - 13 (2) Sanction of the Govt for appointment of Additional secretary was still not obtained

The Department in its written reply stated as under -

Record is very old and not available in Panchayat Samiti Ambala 1
So the para may kindly be dropped

Expenditure as detailed the para was neither the sanction of Govt was obtained to regularize the expenditure nor the amount was made good

Period of Audit Note to the objection related (3/73 to 9/74)

Para No 13 (b) Sanction of the Govt for appointment of Additional secretary was still not obtained

The Department in its written reply stated as under

Record is very old and not available in Panchayat Samiti Ambala 1
So the para may kindly be dropped

Period of Audit Note to the objection related (9/75 to 3/76)

Para No 14 (i) Neither the sanction of Govt was obtained to regularized the expenditure nor was the amount made good

The Department in its written reply stated as under

Record is very old and not available in Panchayat Samiti Ambala 1
So the para may kindly be dropped

Para No 14 (vii) Sanction of Govt for exenting the dearness allowance as dearness pay for the purpose of contributory Provident Fund was still not obtained

The Department in its written reply stated as under

Record is very old and not available in Panchayat Samiti Ambala 1
So the para may kindly be dropped

Para No 14 (ix) Sanction of Samiti for payment of Rs 5000/ granted in aid to panchayats was still not put up

The Department in its written reply stated as under -

Record is very old and not available in Panchayat Samiti Ambala 1
So the para may kindly be dropped

Period of Audit Note to the objection related (4/78 to 3/79)

Para No - 10 (xii) Sanction of the Dy Commissioner for the purchase of petrol for jeep as required vide letter No 4369 DPI-78 4046 dated 10 12 76 was still not obtained and recovery of excess payment was also not made

The Department in its written reply stated as under

Record is very old and not available in Panchayat Samiti Ambala-1
So the para may kindly be dropped

A E s Inspection note dated 1 02 91 -

Para No 1 Attendance registers of Craft teacher centres not shown to Senior Officer

The Department in its written reply stated as under

Record has been shown to the Senior Officer Hence para may kindly be dropped

Para No 2 116 महिला मण्डलो को जो 107250/-रुपये की राशि 925 प्रति महिला मण्डल दी गई है केवल 84-85 में 915 रुपये प्रति महिला मण्डल दी गई। उसका रिकार्ड भी लेखा परीक्षा दल को प्रस्तुत नहीं किया गया। मुख्य सेविकाओं ने बताया कि बहुत से महिला मण्डल ऐसे हैं जिनके बैंक में यह राशि ज्यों की त्यों पड़ी है क्योंकि 925/- रुपये बहुत कम राशि है इसलिये कोई खास कार्य नहीं किया सकता जिससे यह प्रतीत होता है कि सभी 116 महिला मण्डलों ने अपनी राशि 925 या 915 अभी तक खर्च नहीं की। अतः पूर्ण रिकार्ड आगामी परीक्षा दल को दिखाये ताकि उसका प्रयोग प्रमाण पत्र पर सत्यापित किया जा सके।

आडिट मीमो न० -5 दिनांक 25-3-91 के उत्तर में खण्ड विकास एवं पंचायत अधिकारी अम्बाला ने अपने पत्र क्रमांक 565 दिनांक 26-3-91 द्वारा सूचित किया कि 45425/- रुपये जो नीलोखेड़ी ट्रेनिंग सेंटर में पड़े हैं उसके विषय में नीलोखेड़ी एवं हरियाणा सरकार को सूचित किया जायेगा ताकि प्रशिक्षण का कार्य शीघ्र पूरा किया जा सके एवं 116 महिला मण्डलों की जो 107250/-रुपये की दी गई है उसके विषय में बतौरसर कि जिन्होंने यह राशि प्रयोग नहीं की है। उनसे खर्च करवा कर विवरण आगामी लेखा परीक्षा दल को दिया जायेगा।

The Department in its written reply stated as under

महिला मण्डलो को जो राशि बाटी गई है उसका इन्द्राज 10.01.91 को पेज नं० 51 पर दर्ज है तथा पेज नं० 79 पर दर्ज है उसके पश्चात बाल विकास एंव परियोजना अधिकारी के अधीन आ गई थी जिस कारण राशि बाल विकास एंव परियोजना अधिकारी अम्बाला को भेज दी गई थी। जब आडिट में आपत्ति उठाई गई तो सम्बन्धित से जवाब मांगा गया तो उन द्वारा सूचित किया गया है कि उक्त राशि निदेशक महिला बाल विकास हरियाणा को वापिस कर दी गई है। प्रति साथ सलग्न है। तथा नीलोखेड़ी सस्थान द्वारा की गई रिपोर्ट की प्रति भी साथ सलग्न है। इसलिये पैरा को समाप्त किया जाये। (Copy attached at page No 54)

Period of Audit Note to the objection related (4/88 to 3/89) -

Para No - 10 (b) Rs 12994 31 were spent for the repair of Block Jeep during the period 4/88 to 3/89 against the limit of Rs 2000/- per annum vide Development Deptt memo no 7494/BAP I (2) 85/9166 dated 10 10 1985 which is resulted into excess payment of Rs 10994 31/- Further the repair was carried out from the open market without quotations instead of from Govt Workshop as required vide letter No 5/71-79 BRC 2 dt 30 5 79 The excess amount of Rs 10994 31/- should either be got regularized with the sanction of Govt under section 80(h) of Panchayat Samiti rule 1961 or recouped out of Govt contingency

The Department in its written reply stated as under -

It is certified that after the prescribed limit fixed by the State Govt the work load of EOPS and the prices of diesel & spare parts of the vehicles have been increased manifolds since limits fixed by the State Govt and this is why these expenditures were incurred beyond the prescribed limit **Ex post facto approval has been granted vide No Audit II 2017/3524 dt 30 10 2017(page No 76)** So the Para may kindly be dropped

Period of Audit Note to the objection related (4/76 to 3/77)

Para No - 13 (e) (i) Sanction of the Govt for the expenditure of Rs 3620/50 was still not obtained

The Department in its written reply stated as under -

Record is very old and not available in P Samiti Ambala 1 So the para may kindly be dropped

Period of Audit Note to the objection related (4/88 to 3/89)

Para No 10 (b) Stock of fixed jobs proposed in Moodha Making Center for Rs 8916 32 were lying unsold as on 22 6 89 as per details in Appendix E of this note The stock in hand should be sold immediately and credit to Samiti fund pointed out the next audit The physical verification of the stock should also be done by the EOPS personally and shortage if any should immediately be taken into the notice of the higher authorities

The Department in its written reply stated as under -

Unsold stock of Moodha was utilized in Panchayat Ambala office and now there is no unsold stock. Further it is certified that stock/ Store register has been physically verified by the EOPS which will be shown at the time of next Audit. However the Moodah Making Centers have since been closed. Hence the Para may kindly be dropped.

(4) Temporary Advance

Period of Audit Note to the objection related (4/04 to 3/05)

Para No 7 Temporary advance Rs 20000/- granted to Sh V K Sharma as detailed in para was not adjusted as yet.

The Department in its written reply stated as under -

Out of 20000/- an amount of Rs 10 000/- has been recouped from Sh V K Sharma JE on 29 01 08 & Balance amount Rs 10000/- has also been adjusted on dated 16 2 2008 entered in cash book page no 59 (Copy attached). So the para may kindly be dropped (Copy attached at page No 55).

(5) Miscellaneous -

A E's Inspection note dated 31 03 63 -

Para No 1 (ii) The grant for the cattle pond amounting to Rs 40/- was still not got transferred from post-office to samiti account.

The Department in its written reply stated as under

Record is very old and not available in Panchayat Samiti Ambala 1. So the para may kindly be dropped.

Period of Audit Note to the objection related 10/73 to 9/74

Para No -12 (b) (c) Disposal of books was neither pointed out nor the amount exceeding Rs 200/- spent was made good so far.

The Department in its written reply stated as under

Record is very old and not available in Panchayat Samiti Ambala 1. So the para may kindly be dropped.

Period of Audit Note to the objection related (4/76 to 3/77)

Para No 13 (i) (iv) Disposal of articles purchased by the Mukhya Scvika was not pointed out. The necessary disposal should be shown at the time of next audit.

The Department in its written reply stated as under

Record is very old and not available in Panchayat Samiti Ambala 1. So the para may kindly be dropped.

Period of Audit Note to the objection related (4/77 to 3/78)

Para No 11 (i) The account of amount recovered on account of flood relief fund was not maintained.

The Department in its written reply stated as under -

Record is very old and not available in Panchayat Samiti Ambala-1
So the para may kindly be dropped

Para No -11 (iv) The Estimates showing the total cost duly supported Panchayat resolution were again not put up to verify the correctness of grant in aid given to the panchayat Actual payee receipts was also not shown The needful may be done now and shown at the time of next audit

The Department in its written reply stated as under -

Record is very old and not available in Panchayat Samiti Ambala 1 So the para may kindly be dropped

A E's Inspection note dated 13 05 87

Para No 1 (vi) Balance of Provident fund of official who were transferred to the Distt Development and Panchayat Officer w e f 1-4 73 were not transferred as yet

The Department in its written reply stated as under -

Record is very old and not available in Panchayat Samiti Ambala 1 So the para may kindly be dropped

Period of Audit Note to the objection related (4/90 to 3/96 -

Para No 13 (i) Recovery of the materials valuing Rs 589/25 in the Mooha making center was not made

The Department in its written reply stated as under

Para has already been dropped (Copy attached at page No 56)

Para No -13 (ii) Actual payee receipts of payment of 27678 75 and Rs 234 were not put up (for the period 4/90 to 3/96) The same may be traced out/ obtained now and put up at the time of next audit

Vr No	Month	Amount	Particulars
4	9/90	2000/	Paid to Gram panchayat panjokra
19 & 20	6/90	130155	Paid to various Gram Panchayats as grant in aid
22	3/91	74372/50	-do-
36	3/91	100643/-	-do-
41	3/91	66566/55	- do-
42	3/91	2550/	Paid Gram Panchayat Speera
43	3/91	3000/-	Khera
Nil	3/91	56000/-	Paid to various Gram panchayats as grant in aid
Nil	6/91	3500/-	-do

Nil	3/92	149830 68	--do -
		54245/-	--do
		70000/	--do
	3/92	77872 50	do--
	do	40000	do--
	3/93	40000	--do
	3/93	10403	--do
	3/93	10000	Paid to various Gram Panchayats as Grant in aid
	3/93	1000/	--do -
	3/94	36850/-	-do
	5/94	2195 44	Payment for Cho kaths & window
		2195 44	do
		2195 44	do--
		4150/-	Paymentfor Bricks
		4150/-	--do--
		24900/-	do -
		11200/-	cost of cement
		2800/-	- do
		2213 63	Paid to PWD Division Ambala for the repair of Jeep
		53816/	C d Grant paid to various Gp

The Department in its written reply stated as under

Actual payee receipts of payment of Rs 27678 75 and Rs 234/ has been collected (copy attached) Hence the para may kindly be dropped Copy attached at page No 57)

Period of Audit Note to the objection related (4/96 to 3/97 -

Para No 13 (i) Actual payee receipts of ppayment of 27678 75 and Rs 234 were not put up (for the period 4/90 to 3/96) The same may be traced out/ obtained now and put up at the time of next audit

Vr no	Month	Amount	Particulars
4	9/90	2000/	Paid to Gram panchayat panjokra
19 & 20	6/90	130155	Paid to various Gram Panchayats as grant in aid
22	3/91	74372/50	do
36	3/91	100643/	do--

41	3/91	66566/55	-do-
42	3/91	2550/-	Paid Gram Panchayat Speera
43	3/91	3000/	Khera
Nil	3/91	56000/-	Paid to various Gram panchayats as grant in aid
Nil	6/91	3500/	do-
Nil	3/92	149830 68	do-
		54245/	do-
		70000/-	-do-
	3/92	77872 50	- do-
	do	40000	do
-	3/93	40000	-do-
	3/93	10403	do
	3/93	10000	Paid to various Gram Panchayats as Grant in aid
	3/93	1000/-	-do -
	3/94	36850/-	do -
	5/94	2195 44	Payment for Cho kaths & window
		2195 44	do-
		2195 44	do -
		4150/-	Paymentfor Bricks
		4150/-	-do'
		24900/-	do
		11200/	cost of cement
		2800/-	do
		12213 63	Paid to PWD Division Ambala for the repair of Jeep
		53816/	C d Grant paid to various Gp

The Department in its written reply stated as under -

Actual payee receipts of payment of Rs 27678 75 and Rs 234/ has been collected (copy attached) Hence the para may kindly be dropped (Copy attached at page No 57)

Period of Audit Note to the objection related (4/90 to 3/96 -

Para No 13 (iii) Statement in forms (A) including assets and liabilities were still not prepared

The Department in its written reply stated as under -

Record mentioned in the para is available in panchayat samiti which will be shown at the time of next Audit So the para may kindly be dropped (Copy attached at page No 58)

Period of Audit Note to the objection related (4/98 to 3/99), (04/01 to 03/03) (04/10 to 3/13) -

Para No -12(ii), 13(i), 9(ii) Statement in forms (A) including assets and liabilities were still not prepared

The Department in its written reply stated as under

Record mentioned in the para is available in panchayat samiti which will be shown at the time of next Audit So the para may kindly be dropped (Copy attached at page No 58)

Period of Audit Note to the objection related (4/90 to 3/96) -

Para No 13(iv) Physical verification of stock and store was still not conducted

The Department in its written reply stated as under -

It is certified that stock/ Store register has been physically Checked by EOPS which will be shown at the time of next Audit So the Para may kindly be dropped (Copy attached at page No 59)

Period of Audit Note to the objection related (4/96 to 3/97)

Para No 13(ii) Physical verification of stock and store was still not conducted

The Department in its written reply stated as under -

It is certified that stock/ Store register has been physically Checked by EOPS which will be shown at the time of next Audit So the Para may kindly be dropped (Copy attached at page No 59)

Period of Audit Note to the objection related (4/97 to 3/98)

Para No 12(i) Physical verification of stock and store was still not conducted

The Department in its written reply stated as under -

It is certified that stock/ Store register has been physically Checked by EOPS which will be shown at the time of next Audit So the Para may kindly be dropped (Copy attached at page No 59)

Period of Audit Note to the objection related (4/98 to 3/99)

Para No 12(i) Physical verification of stock and store was still not conducted

The Department in its written reply stated as under -

It is certified that stock/ Store register has been physically Checked by EOPS which will be shown at the time of next Audit So the Para may kindly be dropped (Copy attached at page No 59)

Period of Audit Note to the objection related (4/01 to 3/03)

Para No 13(i) Physical verification of stock and store was still not conducted

The Department in its written reply stated as under -

It is certified that stock/ Store register has been physically checked by EOPS which will be shown at the time of next Audit So the Para may kindly be dropped (Copy attached at page No 59)

Period of Audit Note to the objection related (4/03 to 3/04)

Para No 10(v) Physical verification of stock and store was still not conducted

The Department in its written reply stated as under -

It is certified that stock/ Store register has been physically checked by EOPS which will be shown at the time of next Audit So the Para may kindly be dropped (Copy attached at page No 59)

Period of Audit Note to the objection related (4/04 to 3/05) & (4/10 to 3/13)

Para No 10(iv) & 9(v) Physical verification of stock and store was still not conducted

The Department in its written reply stated as under -

It is certified that stock/ Store register has been physically checked by EOPS which will be shown at the time of next Audit So the Para may kindly be dropped (Copy attached at page No 59)

Period of Audit Note to the objection related (4/90 to 3/96)

Para No 13(v) Monthly and Annual accounts were still not prepared

The Department in its written reply stated as under

Record mentioned in the para is available in Panchayat Samiti which will be shown at the time of next Audit So the Para may kindly be dropped (Copy attached at page No 60)

Period of Audit Note to the objection related (4/90 to 3/96), (4/96 to 3/97), (4/97 to 3/98), (4/98 to 3/99), (4/01 to 3/03), 4/03 to 3/04

Para No 13(iv), 13(iv) 12(iii), 10(ii), 13(ii), 10(ii)

Monthly and Annual accounts were still not prepared

The Department in its written reply stated as under

Record mentioned in the para is available in Panchayat Samiti which will be shown at the time of next Audit So the Para may kindly be dropped (Copy attached at page No 60)

Period of Audit Note to the objection related (4/90 to 3/96), (4/96 to 3/97), (4/97 to 3/98), (4/98 to 3/99)

Para No 13(iv), 13(v), 12(ii), 10(iii) Return of receipts book and potential money value was not watched through the stock register

The Department in its written reply stated as under

Amount is mentioned in the para has been refunded to the concern panchyat and Record mentioned in the para is available in panchayat samiti which will be shown at the time of next Audit So the Para may kindly be dropped (Copy attached at page No 61)

Period of Audit Note to the objection related (4/90 to 3/96) -

Para No 13(vii) The Chulha tax / House tax were shown to have been recovered from the candidate at the time of issue of no dues certificate in the panchayats election during the month of 12/94 and deposited in the samiti fund as per details given below The amount in question may be refunded to the concerned panchayats and compliance shown at the next audit

Name of Gp	Receipt no	Date	Amount
Dadiana	19/188	1 12 1994	20 00
Bhuris	20/188	2 12 1994	200 00
	21/188	do	44 00
	22/188	-	44 00
-	23/188		8 00
	29/188		60 00

The Department in its written reply stated as under -

Amount mentioned in the para has been refunded to the concerned gram panchayats and the record is available in Panchayat Samiti which will be shown to the audit next time Hence the para may kindly be dropped

Period of Audit Note to the objection related (4/90 to 3/96) -

Para No 13(viii) Contract of the hides and bones of the dead animals in the Samiti area was not perused out for the period under audit which resulted into huge loss of revenue to the Samiti Responsibility for the loss may be fixed unless the same is justified The contract should be lease out by open auction immediately to avoid further loss of revenue on this account

The Department in its written reply stated as under -

There is no such practice in the area of PS Ambala-I of district Ambala The work of hide and bones is being dealt-in by M C Ambala Hence the para may kindly be dropped

Period of Audit Note to the objection related (4/90 to 3/96)

Para No 13(xi) Stock of Rs 1166/- Moodah Making Center was still lying unsold

The Department in its written reply stated as under

The Moodah Making Centers have since been closed and unsold moodha has been utilized in Panchayat Samiti Office Hence the Para may kindly be dropped

Period of Audit Note to the objection related (4/2K to 3/03)

Para No 11 On checking of the log Book of panchyat samiti Ambala-1 Jeep No HR01H 2 -2706it was found that the Jeep was piled by other Department without purpose mentioning in the log book and covered a distance given below If the Jeep was requisition letter may be put up in audit and requisition charges @ 2 50 per K M claimed from the concered Department failing which the amount may be recovered from teh BDPO who was the incharge of the Jeep and compliance shown at the time of next audit

Sr No log book	Name of concerned	Dated	Distance meter closed	Total K M use	Particular if any
205	Tehsildar Election	21 9 01	75853 to 75987	134	Local Use
218	Thhsildar A/Cantt	6 10 01	77025 to 77115	90	Do
278	Manoj Kumar Assistant DDPO Office	13 12 01	811177 to 81307	130	No sign in Log book of BDPO who authenticate the journey
294	Police line A/city	17 12 01	81574 to 81394	20	
291	VIP Duty	27 11 01	82070 to 82136	60	
407	do	26 4 02	91107 to 91217	11	

The Department in its written reply stated as under

The vehicle was used for election duty relates to jurisdiction of Panchayat Samiti Ambala I as per DC/Ambala s verbal orders As such the vehicle was used for work of Panchayat Samiti **Ex post-facto approval to use the vehicle has been granted vide No Audit-II 2017/3524 dt 30 10 2017(page No 76)** Hence the para may kindly be dropped

Period of Audit Note to the objection related (4/01 to 3/03)

Para No 13(iii) Cash book was not reconciled with pass books

The Department in its written reply stated as under

Reconciliation has been completed up to 31/03/2017 So the Para Kindly may dropped be please

Period of Audit Note to the objection related (4/03 to 3/04) -

Para No 10(iii) Cash book was not reconciled with pass books

The Department in its written reply stated as under -

Reconciliation has been completed up to 31/03/2017 So the Para Kindly may dropped be please

Period of Audit Note to the objection related (4/04 to 3/05), (4/10 to 3/13) -

Para No 9(iii) Cash book was not reconciled with pass books

The Department in its written reply stated as under

✓ Reconciliation has been completed up to 31/03/2017 So the Para Kindly may dropped be please

Period of Audit Note to the objection related (4/01 to 3/03)

Para No 13(iv) Return of receipts book and potential Money value was not watched through the stock register

The Department in its written reply stated as under

Record mentioned in the para is available in Panchayat Samiti which will be shown at the time of next Audit So the Para may kindly be dropped

Period of Audit Note to the objection related (4/03 to 3/04)

Para No 10(v) Return of receipts book and potential Money value was not watched through the stock register

The Department in its written reply stated as under -

Record mentioned in the para is available in Panchayat Samiti which will be shown at the time of next Audit So the Para may kindly be dropped

Period of Audit Note to the objection related (4/04 to 3/05) -

Para No 8(iv) Return of receipts book and potential Money value was not watched through the stock register

The Department in its written reply stated as under -

Record mentioned in the para is available in Panchayat Samiti which will be shown at the time of next Audit So the Para may kindly be dropped

Period of Audit Note to the objection related (4/06 to 3/10), (4/10 to 3/13) -

Para No 8(i) to (v), 9(ii) Return of receipts book and potential Money value was not watched through the stock register

The Department in its written reply stated as under

Record mentioned in the para is available in Panchayat Samiti which will be shown at the time of next Audit. So the Para may kindly be dropped

Period of Audit Note to the objection related (4/04 to 3/05)

Para No 8(vi), 9(ii) Actual payee receipts as detailed in Para were not obtained Gp Metla 10000 mehlan 10000 Amipur-10000 Adimajra-10000 Miyan majra Niharsa-0000 Khanna majra 10000 Farouli-10000 Jansui-10000 Matheri Shekhon 10000 Farouli 10000 Tharwa 10000

The Department in its written reply stated as under -

A P R has been collected (Copy Attached) So the Para may kindly be dropped

(Copy attached at page No 62)

Period of Audit Note to the objection related (4/10 to 3/13) -

Para No 9(i) The required register as suggested in para was not prepared

The Department in its written reply stated as under -

The registers mentioned in the para are completed in all respect and available in panchayat Samiti which will be shown at the time of next audit

(PART –II)

The following record was again not put up to audit which may be traced out now and put up at the time of next audit a) All the record shown in para 2-A as per audit note for the period 4/06 to 3/10 as detailed below -

[1] 2 A Record Not Put Up

Para No (i) Demand and collection register of craft teacher salary and other miscellaneous accounts

The Department in its written reply stated as under

Record mentioned in the para is available in Panchayat Samiti which will be shown at the time of next Audit So the Para may kindly be dropped

(Copy attached at page No 63)

The Committee has desired that to keep the para pending

Para No (ii) - Grant Register and Grant files for the period 4/06 to 3/10

The Department in its written reply stated as under -

Record mentioned in the para is available in Panchayat Samiti which will be shown at the time of next Audit So the Para may kindly be dropped

(Copy attached at page No 64)

The Committee has desired that to keep the para pending

Para No (iii) - Log Book of Samiti Jeep No 2706

The Department in its written reply stated as under

Log Book is available in Panchayat Samiti which will be shown at the time of next Audit So the Para may kindly be dropped

The Committee has desired that to keep the para pending

Para No (iv) - Budget register

The Department in its written reply stated as under -

Budget register is available in Panchayat Samiti which will be shown at the time of next Audit So the Para may kindly be dropped (Copy attached at page No 65)

The Committee has desired that to keep the para pending

Para No (v) - Telephone register for the period 04/ to 03/10

The Department in its written reply stated as under

Telephone register is available in Panchayat Samiti which will be shown at the time of next Audit So the Para may kindly be dropped (Copy attached at page No 66)

The Committee has desired that to keep the para pending

Para No (vi) - Voucher No Nil of 21/01/2009 amounting to Rs 10575/- of Sweeper pay

The Department in its written reply stated as under

Copy of Vr No Nil of 21 01 2009 is attached So the Para may kindly be dropped (Copy attached at page No 67)

The Committee has desired that to keep the para pending

Para No (vii) Objection statement for the period 4/05 to 3/06

The Department in its written reply stated as under

It is not an objection Hence may kindly be dropped

The Committee has desired that to keep the para pending

Para No (viii) -M B No 206

The Department in its written reply stated as under

M B No 206 is available in Panchayat Samiti which will be shown at the time of next Audit So the Para may kindly be dropped

The Committee has desired that to keep the para pending

Para No (ix) Voucher No Nil of 1/09 Amounting Rs 13688/- of Sweeper pay

The Department in its written reply stated as under

Copy of Vr No Nil of 01/2009 is attached So the Para may be kindly be dropped (Copy attached at page No 68)

The Committee has desired that to keep the para pending

[2] 2 B For the Period 4/10 to 3/13

Para No (i) - Grant register

The Department in its written reply stated as under

Grant register is available in Panchayat Samiti which will be shown at the time of next Audit So the Para may kindly be dropped (Copy attached at page No 64)

The Committee has desired that to keep the para pending

Para No (ii) Budget register

The Department in its written reply stated as under

Budget register is available in Panchayat Samiti which will be shown at the time of next Audit So the Para may kindly be dropped (Copy attached at page No 65)

The Committee has desired that to keep the para pending

Para No (iii) Telephone register for the period 4/06/ to 03/10

The Department in its written reply stated as under -

Telephone register is available in Panchayat Samiti which will be shown at the time of next Audit So the Para may kindly be dropped
(Copy attached at page No 66)

The Committee has desired that to keep the para pending

Para No (iv) Objection statement for the period 4/06/ to 03/10

The Department in its written reply stated as under

It is not an objection Hence may kindly be dropped

The Committee has desired that to keep the para pending

Para No (v) Service Books of Sh Dinesh Sharma BDPO Sh Paramjeet Singh Accountant

The Department in its written reply stated as under

Service Books of BDPOs are maintained in the Office of P S to Govt Haryana Development & Panchayat Chandigarh and Sh Paramjeet Singh Acctt Has been transferred to the O/o Xen (PR) Amabal Hence the para may kindly be dropped

The Committee has desired that to keep the para pending

Para No (vi) - Bank Pass Book 4/10 to 3/13 and cash book (main) 30 05 2012 onwards

The Department in its written reply stated as under -

Bank Pas Book is available in panchayat samiti which will be shown at the time of next Audit So the Para may kindly be dropped

The Committee has desired that to keep the para pending

Para No (vii) - Fixed deposit receipts for Rs Five lacs dated 13 04 2011

The Department in its written reply stated as under -

फ0डी0 मैच्यौर होने उपरान्त ब्याज सहित मु0 710531/- रुपये की राशि दिनांक 16 02 2008 को टी0एफ0सी0 स्कीम में ट्रांसफर की गई है। जिसका इन्द्राज केश बुक के पेज न0 76 पर इन्द्राज है। अतः पेरा को समाप्त करने का कष्ट करे।

(Copy attached at page No 74)

The Committee has desired that to keep the para pending

Para No (viii) Repair Register of Samiti Jeep

The Department in its written reply stated as under

Repair register of jeep is available in panchayat samiti which will be shown at the time of next Audit So the Para may kindly be dropped

The Committee has desired that to keep the para pending

Para No (ix) - Repair register of computer

The Department in its written reply stated as under -

Repair register of computer is available in panchayat samiti which will be shown at the time of next Audit So the Para may kindly be dropped

The Committee has desired that to keep the para pending

Para No (x) Stationary register

The Department in its written reply stated as under -

Stationary register is available in panchayat samiti which will be shown at the time of next Audit So the Para may kindly be dropped
(Copy attached at page No 69)

The Committee has desired that to keep the para pending

Para No (xi) Challan No 1 of 5/10 amounting to Rs 28200/ (income side of cash book)

The Department in its written reply stated as under

Copy of challans is attached So the para may kindly be dropped
(Copy attached at page No 70)

The Committee has desired that to keep the para pending

Para No (xii) Challan no 28 of 8/10 amounting to Rs 13070

The Department in its written reply stated as under

Copy of challans is attached So the para may kindly be dropped
(Copy attached at page No 70)

The Committee has desired that to keep the para pending

Para No (xiii) -Challan no 03/8/11 amounting to Rs 52645

The Department in its written reply stated as under

Copy of challans is attached So the para may kindly be dropped
(Copy attached at page No 70)

The Committee has desired that to keep the para pending

Para No (xiv) Challan no 08/8/11 amounting to Rs 3880

The Department in its written reply stated as under

Copy of challans is attached So the para may kindly be dropped
(Copy attached at page No 70)

The Committee has desired that to keep the para pending

Para No (xv) Challan no 41 of 8/10 amounting to Rs 17850

The Department in its written reply stated as under

Copy of challans is attached So the para may kindly be dropped
(Copy attached at page No 70)

The Committee has desired that to keep the para pending

[3] C) For the Period 4/13 to 3/16

Para No (i) Stationary register of Samiti Fund

The Department in its written reply stated as under -

Stationary register is available in Panchayat Samiti which will be shown at the time of next Audit So the Para may kindly be dropped

The Committee has desired that to keep the para pending

Para No (ii) Voucher no 34 dt 20 07-15 amounting to Rs 300

The Department in its written reply stated as under

Copy of Vr No 34 is attached at page No 71 So the para may kindly be dropped

The Committee has desired that to keep the para pending

Para No (iii) - Grant register and grant file

The Department in its written reply stated as under -

Grant register is available in Panchayat Samiti which will be shown at the time of next Audit So the Para may kindly be dropped

The Committee has desired that to keep the para pending

Para No (iv) - Stock register of all development works

The Department in its written reply stated as under

Stock register is available in Panchayat Samiti which will be shown at the time of next Audit So the Para may kindly be dropped

The Committee has desired that to keep the para pending

Para No (v) Log book of jeep No HR 01 T-0555

The Department in its written reply stated as under

Log Book is available in Panchayat Samiti which will be shown at the time of next Audit So the Para may kindly be dropped

The Committee has desired that to keep the para pending

[4] Grants -

The Position of grants received during the period 04/2013 to 03/16 is exhibited in Appendix-A to this note is described as under

- (1) Grants at sr no 1 to 3 has been utilized for the purpose for which these were sanctioned but utilization certificate were not sent The needful may be done and shown at the time of next audit
- (2) Grants at Sr no 4 and 5 were in progress which may be completed in stipulated period /time and compliance shown at the time of next audit

The Department in its written reply stated as under

- 1) Utilization Certificates have been prepared and sent to DDPO Ambala vide letter No 943 dated 07 11 2016 copy of which will be shown at the time of next audit So the Para may kindly be dropped
- 2) All works in Sr no 4 & 5 were completed Record mentioned in the para is available in Panchayat Samiti which will be shown at the time of next Audit So the Para may kindly be dropped

The Committee has desired that to keep the para pending

[5] Suspected Embezzlement

Suspected Embezzlement -

Rs 115000/- received from Gram Panchayats as share of panchayat samiti as details given below but the same were not taken in the income side of cash book and not credit in pass book the same amount was not verified in the cash book as well as in the pass book thus the amount was suspiciously embezzled by the concerned official/officer it is brought to the notice of DDPO Ambala for necessary action

Sr No	Receipt No & Date	Amount (Rs)	Name of Gram Panchayat
1	31/7 of 8 7 13	5000	Konkpur
2	32/7 of 8 7 13	20000	Malwa
3	49/7 of 18 12 13	20000	Jaitpura
4	65/7 of 24 3 14	15000	Saunta
5	87/7 of Nil	25000	Udeypur
6	88/7 of Nil	30000	Udeypur
	Total	115000	

The Department in its written reply stated as under

कैश बुक व पास बुक का अवलोकन करने से पाया कि सम्बन्धित ग्राम पंचायतों से उक्त राशि ना तो पास बुक में दर्ज है और ना ही कैश बुक में जिससे प्रतीत होता है कि सम्बन्धित ग्राम पंचायतों से राशि पंचायत समिति अम्बाला-1 के खाता में ग्राम पंचायतों के खातों से ट्रांसफर नहीं हुई है। क्योंकि उक्त राशि बैंक के माध्यम से प्राप्त हुई दर्शाई गई है। ग्राम पंचायतों से पास बुक मगवाई गई है जिनका मिलान करने पर आगामी आडिट के सम्मुख प्रस्तुत कर दिया जायेगा।

The Committee has desired that to keep the para pending

[5] Miscellaneous -

(i) The Following record/register required to be maintained under the Act/Rules were not maintained as yet These may be maintained now Brought upto date in the Prescribed form and put up in audit at the time of next audit

- a) Temporary Advance Register
- b) Classified Abstract Register
- c) Register of Cheque/ Drafts
- d) Stock register of receipts books
- d) Budget Register
- e) Ledger of grants
- f) Grant of Register

T A Check Register

- g) Demand and collection register of sports fund Haryana samwad and rented shop

(ii) Statement of assets and liabilities of samiti for the period under audit were not prepaed Needful may be done now and shown at the time of next audit

(iii) Cash Book of Panchayat Samiti was not reconciled with personal Ledger Account Needful may be done now and shown at the time of next audit

(iv) The Return of receipt book of potential value was not watched through stock register This should be done now and compliance shown at the time of next audit

(v) Physical verification of the stock and store was not conducted by the Executive Officer during the period under audit This was not in order The needful may be done now and result there on intimaeted at the time of next audit

The Department in its written reply stated as under

The record mentioned in the para is available in Panchayat Samiti which will be shown at the time of next audit Hence the para may kindly be dropped

The Committee has desired that to keep the para pending

General Observations/Recommendations of the Committee

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

The Annotated reply of the Audit and Inspection Notes on the Accounts of Zila Parishad Sonapat for the period from April 2015 To March 2016 and Panchayat Samiti Ambala 1 for the period from April 2013 to March 2016 audited by the Director Local Audit Haryana was placed before the Committee for its scrutiny

The Committee recommends that immediate action should be taken by the Authorities of Zila Parishad Sonapat and Panchayat Samiti Ambala-I for an early settlement of the outstanding audit objections of present audit as contained in the last various reports of the Director Local Audit Haryana within the prescribed period and its progress report to be submitted to the Committee as well as Local Audit Department Haryana from time to time accordingly

The Committee further recommends that all the pending audit objections/paras as mentioned in the different reports may be settled after arranging necessary meeting as well as production of requisite record duly complete in all respect envisaged in the audit paras/objections in all respect with the concerned officers of the Local Audit Department Haryana. It may also be ensured that the observations/recommendations contained therein are implemented meticulously by all the concerned and its progress report be submitted to the Committee on Local Bodies and Panchayati Raj Institutions accordingly

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

APPENDIX A (See Rule 74)

Sr No	Rule for the Purposes Whereof the power is to be exercised	Nature of Power	Authority competent to exercise power and the extent to which power may be exercised					Remarks
			Gram	Panchayat	Zila	Panchayat	Zila	Government
			Panchayat upto Rs	Samiti upto Rs	Parishad upto Rs	Samiti upto Rs	Parishad upto Rs	for Gram Panchayat Samiti and Zila Parishad upto Rs
2	3	4	5	6	7	8	9	

SCHEME HEADS B—Agricultural Extension N Forest and Works expenditure under appropriate head

1	52	To sanction individual schemes	—	1 00 000	2 50 000	2 50 000	Full Powers	
2	52	To sanction Expenditure on the Purchase of store and materials through prescribed sources for the execution of each scheme	—	10 000	30 000	30 000	Full Powers	
3	52	To sanction grant-in aid to the Gram	—	10 000 (in each case)	25 000 (in each case)	25 000 (in each case)	Full powers	The Competent authority as in shall column 6 Panchayats exercise these and to educational powers public health or any

1	2	3	4	5	6	7	8	9
---	---	---	---	---	---	---	---	---

provided the other Public institutions expenditure is declared as valid charge on the Zila Parishad fund under rule 37 of these rules

These Powers are subject to the approval of original works of estimates technically by the competent authority as laid down in Chapter XII

Chapter XII

To accord adminis

4 52

Chapter XII

To accord administrative approval for the repair and maintenance of works

5 52

Full powers

—

2 000 (in each case)

2 000 (in each case)

500 (in each case)

To sanction the repairs of tools and plants including the agricultural implements and other demonstration equipment

6 52

1	2	3	4	5	6	7	8	9
HEAD OF ACCOUNT A—Establishment – Other Expenditure (Contingencies)								
7	52	To sanction purchase of stationery	1 000 (per annum)	15 000 (per annum)	15 000 (per annum)	10 000 (per annum)	Full powers	Subject to the conditions in the rules for the supply of liveries etc Provided that a Tax Collector shall be entitled to the uniform Subject to any limit that may be laid down by Government
8	52	To sanction printing charges	1 000 (per annum)	3 000 (per annum)	15 000 (per annum)	5 000 (per annum)	Full Powers	
9	52	To sanction advertisement charges	—	2 000 (per annum)	5 000 (per annum)	5 000 (per annum)	Full Powers	
10	52	To sanction supply of liveries summer clothing belts cross belts badges and clothing to the Tax Collector Driver Process Servers and a Peon to the Chairman Panchayat Samitis or President Zila Parishad as the case may be	Full Powers	Full Powers	Full Powers	Full Powers	—	
11	52	To sanction purchase of postage stamps	Full powers	Full powers	Full powers	Full powers	—	Subject to the condition that the monthly rate shall not exceed the limit fixed by the Deputy Commissioner of the District
12	52	To sanction small monthly payments for supplying drinking water and for dusting offices	Full powers	Full powers	Full powers	Full powers	—	

1	2	3	4	5	6	7	8	9
13	52	To sanction the renting of buildings for use as office or store	—	1 000 (per month)	3 000 (per month)	3 000 (per month)	Full powers	Subject to the condition that the reasonability of rent certificate shall the Executive Engineer Panchayat Raj Public Working if the rent exceeds Rs 500 per month
SCHEME HEADS A—Establishment—Other Expenditure (Contingencies)								
14	52	To sanction the hiring of ceiling fans for use in office for a period not exceeding five months (1st May to 30th September)	—	Full powers	Full powers	—	—	In the case of Panchayat Samiti office the expenditure on account of hiring of ceiling fans is normally block budget
15	52	The sanction to from Samiti accorded in very						hire ceiling fans fund should be exceptional cases
15	52	To sanction payment of rates or taxes levied by Statute by local Rules or order	Full powers	Full powers	Full powers	—	—	—
16	52	To sanction expenditure on binding of registers and Books	Full powers	Full powers	Full powers	— powers	—	—

1	2	3	4	5	6	7	8	9
17	52	To sanction remittance of pay and allowances by money order or through bank drafts to establishment serving at a distance of more than eight kilometers miles from the headquarters of the Panchayat Samiti or Zila Parishad as the case may be	— — —	Full Powers Powers —	Full Powers	— — —	— — —	—
18	52	(a) To sanction expenditure on petrol oil and lubricants of vehicles (b) To sanction expenditure or repair and maintenance of vehicles	— — —	15 00 (per month) 5 00 (per annum)	5 000 (per month) 10 000 (per annum)	2 500 (per month) 10 000 (per annum)	Full powers Full powers	— The repair of vehicles is to got done from Government Workshop as per Government instructions
19	52	To sanction payment of audit fee	Full Powers	Full Powers	Full Powers	—	—	—

1	2	3	4	5	6	7	8	9
20	52	To sanction charges and expenses outside the Samiti area	—	—	—	50 000	Full Powers	Provided such charges are for the benefit of the Samiti area
21	52	To sanction law charges	4 000 (in each case)	4 000 (in each case)	4 000 (in each case)	—	Full Powers	These charges for cases in High Court and Supreme Court only Cases upto District Courts shall be conducted through the Legal officer of Panchayat Department

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Full Powers

To sanction expenditure of fairs shows for which fees have been levied under Sections 91 and 149

10 000 (on each occasion)

10 000 (on each occasion)

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HEAD OF ACCOUNT D— Other Expenditure or A— Other Expenditure (Contingencies)

22	52	To sanction non Recurring expenditure chargeable to Contingencies where special is prescribed in this Appendix	2 000 (on any one item)	5 000 (on any one item)	5 000 (on any one item)	Full Powers	For the purpose of this rule furniture will be treated as on item which will include tables chairs stool benches racks trays footrests almira
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1	2	3	4	5	6	7	8	9
								confidential boxes floor durries washing stands towel stand and commode
24	52	To sanction recurring expenditure chargeable to contingencies where no special power is prescribed in this Appendix	1 000	2 000	2 000	Full Powers		
25	52	To sanction the payments of bills on account of electric energy and telephone calls	Full Powers	Full Powers				
26	077(3) Note 2	To sanction the conversion of per centage deduction from the bills of contracts into any other form of security	Full Powers	Full Powers	Full Powers	Full Powers		
27	077 (3) Note 4	To sanction the repayment or retransfer of security to the depositor or to dispose of otherwise except in accordance with the terms of the security or agreement	Full Powers		Full Powers		Full Powers	Full Powers

1	2	3	4	5	6	7	8	9
28	73 and 86(2)	Waiving of recovery of over payments	100 (in each case)	500 (in each case)	1 000 (in each case)	Full Powers		
29	173(1)	To write of stores rendered unserviceable in normal Working or use	1 000 (in each item)	2 000 (in each item)	2 000 (in each item)	Full Powers		In exercise of these powers the furniture will be treated as one item as defined against Sr No 23 of this Appendix
30	77(1)	To exempt an official to deposit the amount of security when he is appointed in leave vacancy or as a temporary measure	Full Powers	Full Powers	Full Powers			
31	86(2)	To write off losses on account of shortage of stores	500 (during the financial year)	1 000 (during the financial year)	1 000 (during the financial year)	Full Powers		
32	86(2)	To sanction disposal by public auction of stores found useless or obsolete or have been rendered surplus and cannot be put to any use	1 000 (each item)	2 000 (each item)	2 000 (each item)	Full powers		In exercise of these powers the furniture will be treated as defined against Sr No 23 of this Appendix

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