

HARYANA VIDHAN SABHA
COMMITTEE ON LOCAL BODIES AND
PANCHAYATI RAJ INSTITUTIONS

(2017-2018)
(TWELFTH REPORT)
REPORT

ON

THE AUDIT AND INSPECTION NOTES ON
THE ACCOUNTS OF MUNICIPAL CORPORATION,
PANIPAT, MUNICIPAL CORPORATION, AMBALA
AND MUNICIPAL COUNCIL, PALWAL FOR THE
PERIOD FROM APRIL, 2015 TO MARCH, 2016
AUDITED BY THE DIRECTOR,
LOCAL AUDIT, HARYANA



(Presented to the House on 15th March, 2018)

HARYANA VIDHAN SABHA SECRETARIAT
CHANDIGARH 2018

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(III)

**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 Baliala 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

* 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

I 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 Twelfth Report on the various Audit and Inspection Notes on the Accounts of Municipal Corporation Panipat Municipal Corporation Ambala and Municipal Council Palwal for the period from April 2015 to March 2016

2 The Committee examined/ scrutinized the Audit and Inspection Notes on the Accounts of Municipal Corporation Panipat Municipal Corporation Ambala and Municipal Council Palwal for the period from April 2015 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 Corporations The Committee has gone into the details of the matter and has tried its level best to make its observations/recommendations strictly as per the information/record produced before the Committee by the concerned quarters and as per law

3 The Committee considered and approved this Report in its meeting held on 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

**REPORT
ON
THE AUDIT AND INSPECTION NOTES ON THE ACCOUNTS OF
MUNICIPAL CORPORATION, PANIPAT FOR THE PERIOD
FROM APRIL, 2015 TO MARCH, 2016**

The Committee scrutinized the Audit and Inspection Notes on the Accounts of Municipal Corporation Panipat for the period from April 2015 to March 2016 audited by the Director Local Audit Haryana as under

[1] Para No 1 Present Audit

The Accounts of the Municipal Corporation Panipat & Town Improvement Trust Cell during the period under report continued to be audited on day to day basis under modified pre audit system Resident Audit Scheme was headed by Resident Audit Officer Sh S S Kohli 01 04 2015 to 31 03 2016 Sh Shiv Parsad Sharma HCS 01 04 2015 to 19 07 2015 Sh Sameer Pal Srow IAS 20 07 2015 to 21 03 2016 & Smt Veena Hooda HCS w e f 22 03 2016 to 21 03 2016 held the charge of Commissioner Municipal Corporation Panipat

The Department in its written reply stated as under

In this regard it is stated it is an introductory para hence reply not required

The Committee has desired that to keep the para pending

[2] Para No 2-(A) Record not put up

The record as detailed in Appendix B to this report was not produced in audit for check despite of audit requisitions The non production of record in question was a serious omission on the part of the Municipal authorities which is brought to the notice of the Commissioner M C Panipat for issuing necessary direction to the corporation authorities for the production of record without further delay to enable the Resident Audit Officer to wipe out the post audit arrears in the Resident Audit Scheme and for correctness of the income realized and expenditure incurred can be checked in audit

The Department in its written reply stated as under

In this regard it is submitted that all the concerned branch has been directed to produce the requisite record to the audit without any delay through their branch incharge Moreover the above record is very old which is being traced as soon as record find out reply will be submitted to the audit immediately Hence para may please be settled

The Committee has desired that to keep the para pending

[3] Para No 3 - Grants

(A) Position of grants received during the year 2015-16 is exhibited in Appendix C to the Audit Report

- (i) Grant mentioned at Sr No 15 16 29 30 were utilized fully and nothing lying balance
- (ii) Granted Sr No 1 4 5 6 9 10 11 13 14 17 18 19 20 21 24 to 28 30 32 are still lying untouched

(B) The position of grants received up to 31 3 2015 and balances thereof as on 31 3 2015 are shown in Appendix C I to this report and summarized as under

- (i) The grants mentioned at Sr Nos 1 to 18 20 to 32 34 to 39 41 to 54 61 to 93 95 to 103 105 106 were deposited with PWD (Public Health) The statement of expenditure duly verified by the A G Haryana Chandigarh may be obtained and shown to audit
- (ii) Grants at Sr No 40 (Rs 14792) out of grant of Rs 14 25 000/- 55 to 58 and 60 were lying unspent These may be spent with the revised sanction of the Govt or the same may be refunded to the Govt Balance of grants at Sr No 19 was utilized after due date without obtaining extension in time from Govt It may be obtained now or the amount may be refunded to Govt
- (iii) Grant at Sr No 59 was deposited with Additional Deputy Commissioner of Panipat Statement of expenditure has not been received
- (iv) Grants at Sr Nos 33 94 104 and 107-137 139 140 141 142 143 144 145 146 147 148 149 150 151 152 153 to 160 161 to 166 167 168 to 172 173 174 175 179 to 181 are still unutilized which may either be utilized with proper sanction or refunded within stipulated period

(C) Grants Received under Revenue Earning Scheme

- (i) No grant/loans were received by the Council under the Revenue Earning Scheme during the period under report

The position of grants received under the Revenue Earning Scheme prior to this report and revenue earned up to 31 3 2016 is exhibited in Appendix C (ii) to this report

The Department in its written reply stated as under

- (a) In this regard it is submitted that as per para a (i & ii) grants fully utilized copy attached as annexure E & U C will be submitted soon The Grants pertaining (ii) are being utilized and the work is in progress The U C of the Grants will be submitted as soon as the work is finalized Hence para may please be settled

- (b) (i) The record is being traced as the above record is very old i.e. 1957 to 2006 in this regards direction has been given to concerned officials/officer to trace the records as earliest and reply will be submitted immediately
- (ii) In this regards it is submitted that the balance grant amount Rs 1 80 999/- will be deposited soon and challan will be submitted before audit and regarding balance of grant as Sr No 19 will be obtained Ex-post-facto section from the Govt
- (iii) In this regards it submitted that a letter has already been sent to ADC Panipat for providing the UC
- (iv) In this regards it is submitted that the mentioned grant are fully utilized or under process
- (c) (i) Proposal for revenue earning scheme has been sent but there is no grant received
- (ii) All the grants are utilized by the MC Panipat as per Appendix C II

The Committee has desired that to keep the para pending

[4] Para No 4 Arrears

The arrears of house tax fire tax and rent was not worked out and checked in audit but the tentative statement supplied by municipal authorities are depicted in Appendix E to this note. The exact position of the arrear as on 31.3.2016 may be worked out and got checked in audit immediately as the accuracy of arrears could not be verified at this stage. Strenuous efforts may also be taken to liquidate the heavy arrears at an early date.

The Department in its written reply stated as under -

On the basis of information of properties available at the time of general survey in the year 2012-13 property records in form of Demand & Collection registers are available with Municipal Corporation. As per applications of property owners some corrections in category of properties and receipts of property tax are being updated. Arrears of property tax and fire tax has been worked out of Rs 130.52 crore as on 31.03.2017 copy attached as annexure I.

The Committee has desired that to keep the para pending

[5] Para No 5 Temporary Advances

Temporary advance aggregating to Rs 3 82 25 786/- as detailed below were awaiting adjustment as on 31.3.2015. The huge chunk of temporary advances outstanding since long in the books especially against Municipal officials and members reflects ineffective control of the Municipal administration. The temporary advances were often drawn indiscriminately even when not required for immediate use. This depicts sorrow state of affairs. The dismal

functions may be taken notice by the higher authorities and prompt action in the light of instruction contained in Local Government Department memo No 20/317-78/5CIII dated 3 11 1979 may be taken forthwith to ensure adjustment of long outstanding advance without any further delay The statement of expenditure in respect of advances deposited with the Government Departments for the execution of various development works duly verified by the A G Haryana, Chandigarh may be obtained forthwith In case the expenditure has not been incurred and concerned works not completed the advances may be got refunded

Name of persons/ department	For period exceeding three years	Period exceeding six month but not exceed 3 years	For period not exceeding six months	Total
Government	3 70 09 596			3 70 09 596
Municipal Officials	8 89 943			8 89 943
Private through officials/ officers	2 96 256			2 96 256
Ex Municipal Commissioner/ Members	29 991			29 991
Sh Virender Malik J E		5 000		
Sh Virender Malik J E	Advance for Vidhan Sabha Election for water drainage	5 000		5 000
Paid to Deputy Commissioner Panipat with reference to letter to ADC		4 99 818		4 99 818
Sh Manjeet Singh Dahiya M E 20 11 2014		32906 /97652		32906 /97652
Sh Deepender Mor on a/c of loan bank registry 03 12 2014		70 000		70 000
Sh Virender Malik				99500

Sh Gautam J E BSNL Karnal for installation of 10 MBPS line MC Office 24 02 2016				624588
Sh Gautam J E BSNL Karnal for installation of 4 MBPS line MC Office 24 02 2016				427779
Total				40017217

The Department in its written reply stated as under

In this regard it is submitted that the outstanding temporary advance amounting to Rs 9 64 500/- has been recovered/adjusted from the concerned officials against Sr No 2 5 8 & 9 and for recovery of outstanding temporary advance from the concerned have been directed to adjust/deposit the amount immediately Otherwise will be deducted from their salaries Hence para may please be settled

The Committee has desired that to keep the para pending

[6] Para No 6 - Cattle Pound

No cattle pound was maintained by the Council during the period under report

The Department in its written reply stated as under

In this regard it is submitted that a Cattle Pound was established near Dairy Farm at Binjhol by Municipal Corporation Panipat During the year 2015 16 no stray animal just as cow/buffalo was caught as there was no special vehicle in Municipal Corporation for catching the same Therefore no expenditure/work had been done on this cattle pound during this period Hence para may please be settled Presently 2 special vehicle for stray animal have been purchased by MC Panipat and with help of Social Organization(Gauraksha Dal) the stray animals are being kept in Nandi Gram established in village baduali and other Gaushalas

The Committee has desired that to keep the para pending

[7] Para No 7 Provisional Payment

Provisional payments to the tune of Rs 15 24 601 60 as per details given in the register of Provisional Payment were awaiting for settlement since 8/65 to 7/97 No efforts of any sort were made to obtain the requisite sanction These payments may either be got regularized now with the requisite approval of the competent authority or the refunds of the amounts involved needs to be considered at this belated stage

The Department in its written reply stated as under

In this regard it is submitted that the provisional payment register for the period 8/65 to 7/97 does not traceable Please supply the details of provisional amounting to Rs 1524601 60 so that the amount may be recovered/adjusted or got necessary approval from the competent authority

The Committee has desired that to keep the para pending

[8] Para No 8 -Short Recovery/Non-Recovery and Loss of Revenue

(i) Municipal Buildings detailed below were occupied by officers/officials of District administration but the rent thereof as assessed by the P W D B&R was not being recovered from them The matter may be taken up with their administrative departments for recovery of house rent along with panel rent and compliance shown to audit

Sr No	Name of Officer/ Official	Arrears as on 1 4 2015 (Rs)	Demand 2015 16	Total (3 4)	Deposit	Total Balance (5-6)	Interest 2013 14 2014 15	Balance as on 31 3 15 (Balance+ interest)
1	Govt Library	153486	—	153486	153486	—	—	—
2	Punjab National Bank 1 st Floor	5125040	369096	5494136	427140	5066996	608040	5675036
3	Income Tax	2929335	294876	3224211	1145247	2078964	249476	2328440
4	D C Residence	862688	236256	1098944	—	1098944	131873	1230817
5	D R O	67481	48060	115541	—	115541	13865	129406
6	C T M	369307	70788	440095	—	440095	52811	492906
7	G M Roadways	278984	—	278984	—	—	—	278984
8	MC Building	346334	105252	451586	—	—	54190	505776
						Total		10641365

The Department in its written reply stated as under

(i) In this regard it is submitted that as per below noted building shown in details at sr 1 Govt Library is not in Municipal Corporation building Sr No 2 is in legation copy of court case is attached as annexure J Sr No 3 to 8 the amount record is shown against each building as per detail annexed In this the

efforts are being made to recover the balance amount and recovery notice issued to the concerned copy of notices are attached as annexure K

The Committee has desired that to keep the para pending

(i) Fire Vehicles of the corporation has been frequently used for the fire fighting outside the jurisdiction of the corporation but as per Demand and Collection Register of fire extinguishing charges maintained by the corporation amounting to Rs 1 09 400 out of Rs 5 15 850/ up to the year 31 3 2016 were still not recovered from the concerned Gram Panchayat/Council The same may be recovered at the earliest and credit shown to audit

The Department in its written reply stated as under

ii) The efforts are being made to recover the outstanding amount from the concerned Gram Panchayat copy of letter is attached as annexure L

The Committee has desired that to keep the para pending

[9] Para No 9 Excess Irregular and Avoidable Payments

a) Work regarding conducting the survey of property tax and license issuance of Assessment of notice bill was allotted to M/s GIS Consortium India Pvt Ltd Regd Office Sukhdev Vihar New Delhi vide office memo no 3255 on dated 23 10 2012 and payment was made Rs 4396613 on dated 31 03 2014 even after not completing the job For not completing the job firm should be fined as penalty of Rs 1000/ per day for delay as per clause of agreement bond But Circumstances under which the payment was made without imposing any penalty needs to be justify and reason shown to audit

The Department in its written reply stated as under -

Work regarding survey of property Tax and license was allotted to M/s Gis Consortium India Pvt Ltd New Delhi on 23 10 2012 A payment of Rs 43 96 613/- was made to this firm on 31 03 2014 after getting report of job done by this firm This payment is approximately 50% of the total value of the job and balance 50% payment is still pending to be released Now this firm has provided Survey Form and Demand & collection register as on 31 03 2015 for the properties surveyed by them Penalty @ Rs 1000/- per day as per provision in agreement for delayed period has been Rs 12 71 000 and will be recovered at the time of next or final payment to this agency Above firm's payment was made duly audited and clearance from audit branch copy of penalty calculation is attached as annexure N

The Committee has desired that to keep the para pending

b) In the month of 10/2013 cheque no 17501 issued for Rs 44080 was shown as withdrawal from Bank of India Panipat account No 002755 date 22 10 2013 but the expenditure was not booked in the cash book and neither any voucher bill nor any APR was put up to verify the accuracy of payments It may cause misappropriation/ embezzlement at later stage Hence concerned official be directed to put up the relevant paper for compliance please

The Department in its written reply stated as under -

In this regard it is submitted that the voucher for Rs 44080/- is being traced in office record which may be attached any other bills while binding the vouchers. The voucher will be shown to the audit.

The Committee has desired that to keep the para pending

c) Out of State Finance Commission (09) Grant in Aid (Plan) 2nd installment of Rs 145.77 Lacs Vr No 60 of 10/2014 was pre audited for Rs 3445 on account of labour cess was deducted from the payment made to the firm Shree Ganga Co op Society. But the Cheque No 097294 dated 27.10.2014 was issued for Rs 6490 instead of Rs 3445. Hence difference be adjusted in forth coming bill if any failing which the recovery be made good from official at fault and credit shown is audit.

The Department in its written reply stated as under -

In this regard it is submitted that an excess payment amounting to Rs 3045/- (6490-3445) will be recovered from the Firm Shree Ganga Co Operative Society. The necessary notice issued to the Firm.

The Committee has desired that to keep the para pending

d) Out of the grant of Rs 10 Crore Vr No 594 of 11/2014 amounting Rs 28000 as refund of security of Sh. Tarun Kumar Contractor vide cheque no 97477 was debited in cash book but relevant Vr or APR was not put up to audit for verification the accuracy of the expenditure. Hence concerned branch/official be directed to put up the concerned Vr / record to audit. Failing which it may cause a misappropriation/embezzlement at a later stage.

The Govt of Haryana issued a consolidated set of instruction vide endst No 16.07.2015-1GSII dated 06.04.2015 in continuation of the circular letter no 43/5/2011-1GS1 dated 16.02.2009, 03.06.2014 and 12.08.2014 regarding engaged/outsourcing of services/activities. These instructions are defined in two parts. But while issuing the office order no 1102 dated 04.06.2015 to M/s kathuria Manpower Security Services Ltd. It was observed that Govt policy was not being followed by Corporation neither the service was outsourced as per part I nor it was covered in the part II. However as per the order of the Commissioner Municipal Corporation Panipat pay was admitted in audit. Hence reason for not following the Govt instruction be intimate to audit failing which action be taken against the officer/official at fault as shown audit.

The Department in its written reply stated as under

In this regard it is submitted that the voucher amounting Rs 28000/- is enclosed for audit. There is no misappropriation in the accounts copy attached as annexure O.

The Committee has desired that to keep the para pending

[10] Para No 10 House Tax

The work regarding conducting of survey of property tax & license issuance of Assessment notice bill was allotted to M/s GIS Consortium India Pvt Ltd Regd Office 44 Sukhdev Vihar New Delhi vide office memo no 3255 on dated 23 10 2012 & work was to be completed in maximum 90 days An agreement was also executed with the firm and there is a clause for fine of Rs 1000 per day penalty for delay As the more then 3 year elapsed but neither the work was completed nor any action was taken against the firm Because of delay of the work i.e completion of survey of property tax/license and preparation of 11 assessment list preparation of assessment notice and delivery of the same preparation of TS 5 generation and distribution of final bills of property tax/license etc are just lying pending and due to this delay Corporation is bearing a huge loss of revenue and depends on the Govt Grants Action taken against the firm be intimate is audit

The Department in its written reply stated as under -

Work regarding conducting survey of properties within Municipal Corporation Panipat limits was allotted to M/s Gis Consortium India Pvt Ltd Noida vide work order no 3255 dated 23 10 2012 and work was to be executed within 90 days Property tax policy was notified on 13 10 2013 by Govt in which there were some new provisions The work was stated by this firm/survey agency but as a new job work was going behind the schedule Regular follow up and monitoring of job was being conducted Keeping in view quantum work this job was delayed for some time This survey agency has completed the property tax/license survey prepared Assessment list Demand & collection register as on 31 03 2015 and also distributed the properties the property tax bills to property owners for the year 2015 16 Municipal Corporation has collected approx Rs 12 00/ cr property tax for the year 2015 16 and Rs 8 00 cr for the year 2016 17 after distribution of property tax bills

There was some dispute regarding timely completion of job as per specifications with this firm and about 50% payment of total value of this job is still pending to be made to this survey agency As per terms & conditions of job work there is a clause for fine which has already been calculated and attached as annexure N And will be recovered from this firm at the time of next or final payment This matter for recovery of penalty will be taken care of Hence para may be settled

[11] Para No 11 - Defective Maintenance of record/ non completion of record

i) It was noticed that so many works were allotted to the contractor by the Corporation from time to time and earnest money was also deposit by them (in the shape of demand draft) was found with the bill Instead of depositing the amount into the Municipal fund same was attached with the construction work file (bill) A serious lapse was committed by Engg Branch while doing so Hence

concerned branch/ official be directed to maintain the record and deposit the earnest money in Municipal Account

ii) Reconciliation of cash book of grants were pending since 4/10 and separate accounts were also not maintained in the bank of every grants which is against the canons of financial properties. The non reconciliation of cash book is a serious matter and the chances of misappropriation/ embezzlement cannot be ruled out in these circumstances. Hence needful may be done now and shown to audit.

iii) Suit register was not properly maintained. The suit decided by the court was not recorded in the Suit Register. This was against the provision of Rule XVII 9(i) of the Municipal Account Code 1930 vide which a register of suits is required to be maintained in two volumes one for suits in which the council is plaintiff and the other for suits in which council is defendant and separate page of the register should be allowed to each suit. The decision of the court and further action taken by the Municipal Administration thereon were also not recorded. Needful may be done now and shown to audit.

iv) The receipt books G 8 were issued to the employees of M C but the return watch of these G 8 s were not shown to audit. In the absence of which the accuracy of the amount could not be verified. The return watch of G 8 not shown to audit is given appendix F which may be put up and credit be shown to audit.

v) The Register of Trees in form R-1 was not maintained as required under Rule XI-1 of the Municipal Account Code 1930. It should be maintained now and all the existing trees in the council area may be numbered and entered in the said register to ensure that none of the trees left unaccounted for.

vi) The License Register in form L1 and L2 have been maintained for the year 2015 16. The comparison of income of licenses under PFA Act as per details given below reflects that there is decrease in license fee realized during the year 2014 15 in comparison of previous years. Against Budget Provision Rs 2 00 00 000/ Recovery Rs 25 41 690/. The shortfall in income needs was made to be justified besides suitable action against the official at fault.

vii) Lease Register was not maintained and put up to audit to verify the actual demand and collection of lease. The same may be put up to audit.

viii) Cheque register was not prepared as required under rule iv-4 to iv 6 of Municipal Account Code 1930 which states that the amount of cheque as soon as it is received should be included in cash book. These cheques should also be entered in the registers of cheques to watch its disposal. The fact of the recovery of the dues should however be noted in Demand and Collection Register only in realization of cheque as required by the instructions printed at the top of the form G 8. If any cheque is dishonored the entry there of in the cash book should be reversed by necessary adjustment in DCR under rule iii 3 of Municipal Account Code 1930. The cheque register may be prepared at the earliest and put up in audit to verify that cheques received/sent to the bank for

realization on account of house tax/other income has been actually credited in pass book

ix) It is required in rule xii of Municipal Account Code 1930 that every municipality shall maintain a separate register of immovable property register in form R 1 to enter detail of all immovable property/all the trees within the jurisdiction lands with building attached building sites and other plots etc

Further it is provided in rule xvii-12 of Municipal Account Code 1930 that triennial verification of corporation property moveable and immovable including investments shall be made at least one in three years by a member or members of the committee specially appointed for the purpose of verification of the property

But the record of property in form R 1 was not put up in audit and it seems that triennial verification of properties had not been made It is suggested that the property register in form R 1 if prepared may got verified from the audit according to the provision of above said register or prepared immediately and shown to audit

x) There are so many heads of account from which income is to be realized by the Municipal Corporation but it was observed that record related to those heads/accounts i.e Automatic Teller Machine (ATM of the Banks) Laying of communication cables and erection of dish antenna water tanker charges Road cut charges Rent of JCB machine Tehbazari etc are yet not properly maintained failing which a huge amount of revenue lying pending Hence instruction issued by Govt/DUD along with rate in this regard should be followed and income realized through G 8 related to above said account be got verified from audit

The Department in its written reply stated as under -

(i) In this regard it is submitted that the Engineering Branch is maintain the record and depositing the earnest money in the Municipal Corporation A/c as soon as it received from lowest below copy of detail and account statement is attached as annexure Q

(ii) In this regard it is submitted that the separate cash book has been maintained by the Cashier pertaining to every Grants and also being Audited by Audit Branch from time to time Copy of BRS is attached as annexure R

(iii) Suit register is being maintained by the legal advisor officer

(iv) In this regard it is submitted that as per appendix F G 8 no 2589 and 1968 got audited from the audit branch and the remaining will be audited very shortly

(v) In this connection it is intimated that process of counting the trees on the Municipal Corporation lands has been stated and on the completing of counting entry will be made in the register copy attached

(vi) Before 2014-15 license fee was being collected by Municipal Corporation Panipat as per provision of Haryana Municipalities Act 1975 which was called as D O T But after survey of Commercial trading units during 2013 14 notices were issued for getting trade license as per provision of Haryana Municipal Corporation Act 1994 The collection was some on lower side due to implementation of new procedure requirement as per Haryana Municipal Corporation Act After implementation of this procedure recovery of license fee was improved during the year 2015 16 Arrear of license fee of previous year are being taken at the time of renewal of license already granted

(vii) Lease Register is being maintained by Rent Branch

(viii) In this regard it is submitted that the Cheque Collection register is being maintained by the concerned branch and all the necessary adjustment reconciled with the bank statement

(ix) In this connection it is intimated that as per direction/suggestion the property register in form RI is prepaid by the rent branch under the supervision of executive engineer the register will be shown in the next audit report

(x) In this connection it is intimated that as and when any water/shiver connection or any wire of telephone lying on the road the municipal charged collected from the concerned through G8 and deposited into the Municipal Corporation

[12] Para No 12 Non deposit of Provident fund

As per PF account for the period 3/12 to 7/12 the amount given below deducted from the salary of employees was not deposited in their account and employees would suffer continuous loss of interest till deposit of this contribution

Details

Sr No	Month subscription	of Month of deposit	Amount (Rs)
1	3/12	4/12	5 50 181
2	4/12	5/12	6 38 300
3	5/12	6/12	6 46 770
4	6/12	7/12	6 51 245
5	7/12	8/12	4 63 398

ii) Govt vide its memo no 1/1/2004 1/pension dated 28 10 2005 as amended vide F D Haryana No 1/1/2004 1 pension dated 04 12 2008 introduced the new pension scheme for employees appointed on or after

01 01 2006 The scheme was equally applicable on the employee of Board/ Corporation/ Universities/Autonomous Bodies as clarified vide Govt memo no 2/47/2007 1 pension dated 02 03 2010 but the same has not implemented by Corporation in respect of employee appointed after 01 01 2006 During audit of the salary bills it was observed that employees were appointed on or after 01 01 2006 as detailed below neither were enrolled/ registered in New Pension scheme nor the PRAN No were got allotted from NSDL which is irregular and may lead to unnecessary litigation

Details

Sr No	Name	Designation	Date of Joining
1	Sh Ankit Lohan	Municipal Engineer	25 08 2009
2	Sh Pardeep Kalyan	Municipal Engineer	24 09 2012
3	Sh Sorabh Nain	S D O (E)	28 07 2010
4	Sh Vinod Nehra	Secretary	15 04 2011
5	Sh Raj Kumar S/o Sh Hukam Chand	Junior Engineer	11 08 2009
6	Sh Manoj Kumar S/o Sh B R Bakkar	Junior Engineer	13 08 2010
7	Sh Deepak Rana S/o Sh Raj Roop	Building Inspector	20 10 2010
8	Sh Rajesh Kumar	Building Inspector	09 11 2010
9	Sh Sumit Kumar Hooda S/o Sh Dharam Singh	Sanitary Inspector	26 11 2010
10	Sh Dilawar Singh S/o Om Parkash	Accounts Clerk	20 07 2012
11	Sh Pawan Kumar Goyal S/o Sh Jagat Ram Goyal	Clerk	18 01 2006
12	Sh Sonu S/o Sh Kishan Dass	Clerk	28 09 2010
13	Sh Dharmapal	Clerk (CSI Branch)	17 08 2012
14	Smt Pooja D/o Sh Kartar	Librarian	26 05 2011
15	Sh Manoj Kumar S/o Sh Hari Parkash	Cashier	24 02 2006
16	Sh Ramesh Kumar s/o Sh Ram Parkash	Fire Driver	04 10 2012
17	Sh Sandeep Kumar S/o Sh Suraj Bhan	Fire Man	13 10 2012
18	Sh Bantesh s/o Sh Rameshwar	Fire Man	13 10 2012

19	Sh Azad S/o Sh Ram mehar	Fire Man	25 09 2010
20	Sh Jitender S/o Sh Rajpal	Fire Man	30 09 2010
21	Sh Gordhan S/o Sh Prem Singh	Fire Man	17 09 2010
22	Sh Sunil Kumar S/o Sh Randheer	Fire Man	17 09 2010
23	Sh Vinod Kumar S/o Raghubir	Fire Man	29 09 2010
24	Sh Ajit s/o Sh Fate Singh	Fire Man	17 09 2010
25	Sh Ram Dhan S/o Sh Jai Bhagwan	Fire Man	18 09 2010
26	Sh Ran Dheer Kumar S/o Sh Ram Kumar	Fire Man	17 09 2010
27	Sh Amit Kumar S/o Sh Rampal	Fire Man	04 10 2010
28	Sh Rajesh S/o Sh Ram Mehar	Tractor Driver	20 12 2012
29	Sh Mukesh S/o Sh Puran Mal	Reception Peon	07 02 2007
30	Sh Sumit S/o Sh Ram Gopal	Sweeper	02 03 2006
31	Sh Manoj S/o Sh Jogi Ram	Sweeper	12 06 2006
32	Sh Rajan S/o Sh Krishan	Sweeper	12 06 2006
33	Sh Sonu S/o Nanu	Sweeper	03 07 2010
34	Sh Chand S/o Sh Joti	Sweeper	03 07 2010

Hence concerned official be directed for preparing the cases of new entrants immediately as per Govt instructions so that PRAN no be allotted to the employee and compliance show is audit

The responsibility for not depositing PF may be fixed and loss of interest be recovered from the official/officer at fault and shown to audit for auditorial check for future also

The Department in its written reply stated as under

i) In this regard it is submitted that the amount deducted from the salary of the employees for the period 3/12 to 7/12 has been deposited in the accounts of concerned employees vide Vouchers no 108A B /109A B /110A B /111A B /112A B (Photocopies Enclosed)

ii) In this regard it is submitted that out of 34 employees (appointed on or after 1 1 2006) there are NPS account opened for 25 employees (list attached) 4 employees have been transferred and remaining 5 employees (sweeper) the

process of creation of NPS account of all Sweepers in process On completion of the whole process and on depositing the NPS amount in concerned accounts all cases will be put up to Audit Branch at the earliest Hence para may please be settled

[13] Para No 13 Miscellaneous

While tracing the vouchers in the cash book regarding grants of Rs 4 56 Crore and Rs 2 Crores for the month of July 2012 & June 2015 respectively It was noticed that the following payments were made to the person concerned without pre audit which is not in order and in contravention of the provision of rule XVII 17 of the Municipal Account code 1930 Reason for the same may be explained and relevant record relating to payment made without pre audit which may be put up to audit for necessary action check The detail is

Sr No	Vr No./Date	Amount	Cheque No & Date	Particulars
1	160	50 000	095661/ 06 07 12	Refund of security on account of contractor bill of Sh Jasbir Singh
2	186	50 000	095770/ 23 07 12	Refund of security on account of contractor bill of Sh Prem Singh
3	187	37 700	95771/ 23 07 12	Refund of security on account of contractor bill of Sh Rakesh Kumar
4	18	2 70 000	09924/ 19 06 15	Payment of lease money w e f 01 04 14 to 31 03 15 to Gram Panchyat Mehrana in lien of use of 4 acre land by MC Panipat for dumping solid waste
5	108	6 09 873	019337/ 11 07 14	Payment is Maruti Suzuki India Ltd New Delhi for payment on account of purchase of New Swift Dezire VDI Car for Commissioner MC Panipat.
6	1	12 04 760	18621/ 01 08 14	Payable is Manager BOI for payment on account of purchase of Two Belero-SLE2W07stv BSLAC for demand draft in favour of M/s Mahindra & Mahindra Auto motors
7	12	365293	18872/ 08 08 14	Payble is WWF Security Services Gohana Road Panipat for payment on account of Salary of outsource staff for the month of 7/2014
8	13	6553	018873/ 08 08 14	Payble to Manager BOI for payment on account of I Tax deducted from WWF Security bill

9	99	500000	019119/ 08 09 14	Payment on account of refund of Security to park Ballachi Panipat
10	101	349497	019121/ 08 09 14	Payable to WWF Security Service Gohana Road Panipat for payment on account of salary of outsources staff for the M/o 8/2014
11	102	6048	019122/ 08 09 14	Payable to Manager BOI for payment on account of Tax deducted from WWF security bill
12	147	599234	19234/ 29 10 14	Payable to Deputy Commissioner Panipat for payment on account of Refund of amount development of Hali Park
13	148	9662	019422/ 29 10 14	payable to Sh. Gushan Lal Sharma Retd. SI for payment on account of reimbursement of medical bill
14	167	70000	31 10 14	Payable to Sh. Deepener Mor Section Officer on account of Loan from Bank for registry of Land

ii) Unserviceable/obsolete store stock articles i.e. Machinery wheel barrows dustbins empty containers/bitumen drums furniture items and old vehicles etc. were lying in open exposed to weather in the Municipal Corporation. Many items like wooden octroi post (Khokhas) weighing scales and iron furniture etc. rendered surplus due to abolition of octroi w.e.f. 11/99 were lying without use. To keep dumping unnecessarily the old unserviceable/obsolete or surplus material (not required for future use) not only is resulting in the diminution of value of such stores but also in occupation of considerable storage space making it difficult for the proper placement of fresh store/stock articles and their proper keep up. The list of all such store/stock articles may be prepared and necessary steps be taken to dispose off such articles without any further delay to derive maximum value thereof and to make space available for the fresh arrivals in the store room.

iii) According to Rule XVII 12 of the Municipal Account Code 1930 every Head of the branch were required to physically verify the balances stock/store and moveable properties at least once in three years but no physical verification was made for the last many years. The stock/store and moveable properties of the Municipal Council may be physically verified and detailed report indicating shortages/excess may be made available to audit without loss of time.

iv) The Hawkers Piggery and Advertisement Bye-laws were not enforced resulting into considerable recurring loss to the municipal fund. The Bye laws

may be enforced immediately to fetch income to the Municipal council regularly in future

v) Acknowledgements in respect of permanent advances were not obtained on the first April every year as required under Rule XVII 14 (3) of the Municipal Account Code 1930. The needful may be done now and regularly in future

vi) As per instances given below income under most of the receipt heads remained much below the estimated budget provisions for the year 2015-16. This shows that either the budget estimated were inflated and unrealistic or the efforts were lacking in achieving the goal due to pathetic administrative approach. Strenuous efforts may be made in future to hit the target as the same will add to the financial health of the corporation.

Budget head	Estimated income	Actual income	Percentage recovery
House Tax	35 00 00 000	10 18 50 127	29 10
Fire Tax	25 00 000	3 09 100	12 36
Development charges	1 00 00 000	1 90 10 949	190 10
Electricity duty	5 00 00 000	35 970	0 07
Rent	2 00 00 000	1 30 30 330	65 15
Interest on investment	1 00 00 000	83 56 561	83 56
D O T license	2 00 00 000	25 41 690	12 70
Water charges	2 00 000	72 151	36 07

The Department in its written reply stated as under

i) In this regard it is submitted it is pointed out that the 14 no payment made without pre audited the bills. There are two Bills Sr no 2 & 3 has already been audited and remaining will be got post audited from the audit branch. As per FD letter no 14/79/2007 3F A dated 5 02 2010 is attached as annexure S

ii) In this regard it is submitted that the list of vehicles and store declared condemn by the condemnation Board to the direct office for necessary approval vide memo no 541 dated 31 05 2017 for auction. Copy of letter attached as annexure T. As soon as approval received from the competent authority the vehicle and store will be auction.

iii) It is noted and the physical verification will be carried out in future

iv) It is noted and the acknowledgement will be obtained from the concerned in future

v) Noted for future

vi) In this regard it is submitted that the estimated income is only basis of tentative income. The actual income received with the direction of the Government. Hence para may please be settled.

[14] Para No 14 Improvement Trust Cell

PERIOD 1 4 2015 TO 31 03 2016

The Haryana Govt. Vide its Notification No. 1/8/2010/1cII Dated 05.06.14 transferred the property funds and dues of the dissolved Improvement Trust Panipat to Municipal Corporation Panipat and further a separate Improvement Trust Cell created in the Municipal Corporation Panipat for the purpose of discharging all duties and liabilities of the dissolved Trust under the administrative control of Commissioner Municipal Corporation Panipat. The Staff of Improvement Trust Panipat is now working on deputation in newly created Improvement Trust Cell of Municipal Corporation Panipat. So the Audit Report of Improvement Trust Panipat has been merged in the Audit Report of Municipal Corporation Panipat.

However the position of outstanding objections as on 31.03.2016 are as detailed in Appendix G (Improvement Trust Cell) page 98 of this audit report. Further the record not made available is as Appendix H the grant received up to 31.03.2015 as Appendix I the position of outstanding loan is as mentioned in Appendix J and the position of the Temporary advance for the period 01.04.79 to 31.03.2016 is depicted in Appendix K please.

The Department in its written reply stated as under

In this regard it is submitted that it is correct the improvement trust merged in the Municipal Corporation Panipat dated 05.06.2014. The Audit report of improvement Trust merger in the Municipal Corporation Panipat is note for further necessary action. Hence para may please be settled.

[15] Para No 15 Conclusion (Municipal Corporation)

The disposal of last audit report was utterly neglected and quite unsatisfactory (Part I). Huge record detailed in para 2-A was again not put up. Temporary advances worth crores of rupees were laying unadjusted (para 8). Excess/irregular expenditure was pointed out (Para 12). Cases of short recovery/non-recovery were pointed out (Para 13). Non reconciliation of cash book of provided fund and general cash book were also pointed out (Para 16). As far as the outstanding para of Improvement Trust Cell is concern these have not been attended for a long period and compliance is still awaiting so far. The accounts stand in a miserable condition and in need of considerable improvement and closer supervision.

The Department in its written reply stated as under

In this regard it is submitted that it is an concluding para and noted for future all the outstanding paras reply have been submitted to the audit timely. Hence para may please be settled.

**REPORT
ON
THE AUDIT AND INSPECTION NOTES ON THE ACCOUNTS OF
MUNICIPAL CORPORATION, AMBALA FOR THE PERIOD FROM APRIL,
2015 TO MARCH, 2016**

The Committee scrutinized the Audit and Inspection Notes on the Accounts of Municipal Corporation Ambala 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 Report

Action taken on the last audit report was not satisfactory. Annotated copy showing the action taken thereon as required vide Rule XVII 17(2) (e) of the Municipal Account Code 1930 was neither prepared nor sent to this office. The matter is brought to the notice of the Director Urban Local Bodies Haryana for issuing directions to the municipal authorities for taking immediate steps for the settlement of long outstanding paras particularly to the cases of non recoveries and losses to the municipal revenues. However the position of the outstanding paras is exhibited in appendix A to this report.

The Department in its written reply stated as under

Detail reply to the last audit report of Municipal Corporation Ambala is being submitted now. As per this report there were 536 (**Annexure A-41**) Audit Paras were outstanding. Out of 536 Audit Paras 155 No. of Audit Paras were prior to year 1996 whereas remaining Audit Paras no. 381 were after that period. Record of the 155 No. Paras is too much old. Efforts were made to trace out the concerned record but still that is not traceable. Out of the remaining 381 Audit Paras record for 177 no. Paras has been traced out and for the settlement of said Audit Paras request has been made to the Director Local Audit Department vide memo no Spl 1 dated 06/11/2017 to depute some officers of their department for the disposal of said paras (**Annexure A-42**).

The Committee has desired that to keep the para pending

[2] Para No 2 - Present Audit

Para No 2 A Record Not Put up

The records required in audit was duly put except that depicted in Appendix-B to this report. The requisite record may be made available to audit without further delay to clear the post audit arrears in the Resident Audit Scheme.

The Department in its written reply stated as under -

In this regard it is intimated that there are 153 Audit Requisitions are shown in Audit report. The said requisitions are from the year 1975-76 to

2014 15 No separate record in respect of the said requisitions has not been maintained by the concerned branches. However with the help of the Audit Branch established in Municipal Corporation Ambala the record of the Audit Requisition is being collected from the Audit Department. For the disposal of the said requisitions all the head of the branch (**Annexure A-43**) has been directed for immediate disposal. Moreover Director Local Audit has also been requested to depute some Officer so that disposal of the said requisition be ensured **Annexure A-42**

The Committee has desired that to keep the para pending

[3] Para No 3 Audit Fee

Actual audit fee for the year 2015-16 worked out to Rs 4188628/- The same may be deposited into Govt Treasury under head 0070 Other Administrative Services –60 Other Services-B Non Tax Revenue – 110 Fee for Govt Audit along with outstanding arrear of audit fee for the year 2012-13 to 2014 15 amounting to Rs 6943153/- and original treasury Challan thereof may be shown to audit for verification and return

The Department in its written reply stated as under -

In reply to this para it is submitted that on the availability of the funds an amount of Rs 35 00 000/- was deposited towards audit fee by the Municipal Corporation Ambala Rs 15 00 000/ (**Annexure A-4**) in the year 2013-14 Rs 20 00 000/ (**Annexure A 5**) in the year 2014 15 and Rs 5 00 000/- (**Annexure A-44**) in the year 2017-18 whereas regarding the deposit of remaining amount of audit fee the same will be deposited on the availability of the funds

The Committee has desired that to keep the para pending

[4] Para No 4 Grants

b) The position of grants received up to 31-3 2015 in City Zone and balances thereof as on 31-3 2016 shown in Appendix-D to this report which are commented as under

(i) Grants shown at S No 1 to 5 were fully spent but the same were not admitted in audit. These grants were received prior to the partition of India and proportionate claim was yet not preferred/ received. The same may now be got written off with the sanction of competent authority if not recoverable at this belated stage and compliance shown to audit

(ii) Grants for Rs 496000/- appearing at Sr No 107 of the appendix was received from the Additional Deputy Commissioner Ambala under Decentralized Planning Scheme out of which Rs 75000/- were spent for the purchase of cement to be utilized for construction of roads/platform in the cloth market which was not admitted in audit and additional amount was spent through collections made by the market itself but the consumption account of cement was not worked out so far. Needful should be done now and

measurements of executed work got done to work out the consumption of cement and compliance shown to audit

(iii) Grant at Sr No 64 was directly transferred to Life Insurance Corporation of India on account of repayment of loan but adjustment account and actual payee's receipts were still awaited. The same may be done now and actual payee receipts may also be shown to audit and grant worth Rs 1606647/ at Sr No 61 was converted into loan vide Local Govt Memo No 47/18/88/5CI dated 05 07 89 but the details of amount adjusted against each loan were not intimated by Govt. The detail of the same may be obtained now and shown to audit

(iv) Grants appearing at Sr No 54 69 83 84 108 109 119 137 138 144 158 159 161 to 164 171 172 174 177 179 182 183 to 188 190 to 195 197 to 203 and 206 to 208 211 213 215 to 224 226 to 228 231 238 and 239 of the appendix were utilized partly but unspent balances were yet not refunded to the concerned authorities nor the requisite approval of the Govt was obtained to utilize the same. The needful may be done now and compliance shown to audit

(v) Rs 1 49 185/ were spent out of grant of Rs 3 lacs appearing at Sr No 75 on the object other than that for which it was received. The payment was however admitted in audit provisionally on undertaking of the then Administrator but the ex-post facto sanction of the Govt as well as adjustment of account was yet awaited which should be produced now

(vi) Rs 1 81 845 25 out of Grant of Rs 230568/ at Sr No 24 were still lying unspent. Either prior sanction for the utilization may be obtained from the Govt or the unspent balances of Rs 1 81 845 25 be refunded to the Govt and compliance shown to audit

(vii) Out of the grant of Rs 4 lacs appearing at Sr No 60 Rs 2 16 630/ were spent during the year 1988 89 without getting the bills pre audited from Resident Audit Officer after the expiry of the stipulated period and no extension of the time for utilization was obtained. The balance amount of Rs 1 83 370/ was also still lying unutilized which may be refunded to the Govt besides getting the irregularity regularized with the sanction of competent authority and compliance shown to audit

(viii) Grants at Sr No 25 26 32 34 38 to 43 and 46 were utilized but the details of the expenditure incurred against these were not pointed out which may be shown to audit without any further delay

(ix) Grants appearing at Sr No 6 to 23 27 30 31 35 36 44 45 47 48 49 50 51 52 53 55 57 58 59 63 65 66 68 72 73 85 to 106 110 to 118 120 to 136 141 to 143 145 to 152 156 and 165 were deposited in Public Health Deptt (PWD). The statement of expenditure duly verified by the Accountant General Haryana were not obtained which may be obtained now and compliance shown to audit

(x) Grants at Sr No 76 77 78 79 80 81 and 82 were transferred to individuals (as per orders of Additional Deputy Commissioner Ambala) but the project/ works/ jobs executed were neither entered in Measurement Books nor in other Municipal record. The accuracy of all these transactions as such could not be verified in audit. Necessary measurements of the works be made and got checked in audit.

(xi) Grants at Sr No 70 & 71 for Rs 8 00 000/ & 10 00 000/ respectively were utilized by giving advance for the purchase of Bitumen through Municipal Engineer but the adjustment account in support thereof duly admitted by the Corporation was still not forthcoming in audit which requires early attention for adjustment and Grant at Sr No 74 worth Rs 300000/ was not treated as spent for the purchase of Hydrozer Tractor as adjustment account of the advance was not forthcoming in audit so far which requires early attention and get adjusted otherwise grant may be refunded to the quarter concerned and compliance shown to audit.

(xii) Grants at Sr No 33 37 56 62 and 67 were utilized after the stipulated period but the Govt sanction (Ex post facto) / regularization was still awaited which may be got expedited now and compliance shown to audit.

(xiii) The grant appearing at Sr No 28 for Rs 13 00 000/- was received out of which Rs 1175 000/- were transferred to PWD(Public Health Deptt) after spending Rs 82733 47 which were utilized by the Council but the Utilization Certificate duly verified by the Principal Accountant General from PWD PH were still awaited and the balance unspent amount Rs 42266 53 was also not refunded to Govt. Needful may be done now and compliance shown to audit.

(xiv) Grant at Sr No 29 was received for the construction of Yoga cum badminton hall from the Distt Sports Officer Ambala but the amount was still lying unspent in the Municipal Funds which may either be utilized with sanction of competent authority or be refunded to the quarter concerned and compliance shown to audit.

(xv) The grant at Sr No 139 was directly adjusted by BT towards pension share by Directorate but the details of each employee were not made available to audit for scrutiny. Needful may be done now and compliance shown to audit.

(xvi) The grant at Sr No 140 amounting to Rs 1 76 50 000/- for the purchase of land to be allotted to the Dairy Owners out of which Rs 16 50 625/- were paid to Municipal Council Jagadhri and Rs 11 00 000/ Municipal Council Yamuna Nagar (now Municipal Corporation vide Chief Admin Order of slum clearance board vide memo no 113 – EB/2003013-2-7126 dated 29 10 03 and Rs 1 23 82 606/ was spent out of balance of Rs 1 48 99 375/- and balance of Rs 25 16 769 were lying unspent as on 31 03 16. The land has been allotted to the dairy holders and the recovery of the whole expenditure was also been made from the dairy holders since the date of allotment. Other development works were also in progress and tenders have been invited to execute the development works on the site e.g leveling of earth installation of electric

poles tube well pavement of streets/ drains construction etc The needful may be done and compliance shown to audit

(xvii) Grants at Sr No 153 154 155 157 166 167 170 176 178 189 196 204 225 229 230 232 233 to 237 and 240 were still lying unspent The same may be utilized after obtaining the sanction from the competent authority or refunded to Govt and compliance shown to audit

(xviii) Grants at Sr No 168 169 173 175 181 and 205 were spent for the purposes for which these were received but unspent balances of grants for Rs 18/- Rs 13083/- Rs 2530/- and Rs 765077/ 10452/- and 11127/ respectively were not refunded to Govt which may be refunded to funding agency forthwith and compliance shown to audit

(xix) Grant mentioned at Sr No 24 28 54 60 140 153 to 161 164 166 and 168 were remained partly unspent more than three years also The same may be refunded to the concerned Institution/Govt at the earliest and compliance shown to audit

(xx) Grant at Sr No 160 180 209 210 212 & 214 were fully utilized but utilization certificate still not sent to the quarter concerned The same may be sent now and compliance shown to audit

The Department in its written reply stated as under

In reply to this Para it is submitted that para wise detail reply of each Grant in aid amount has been given in **Appendix C & D (Annexure A-45)**

The Committee has desired that to keep the para pending

Sadar Zone

5(b) The position of grants received during the period prior to 1-4 15 in Sadar Zone along with the position of their utilization and unspent balances as on 31 3 16 is given in appendix D to this report which are summarized as under -

(i) Grants at Sr No 1 5 and 6 were directly transferred to Public Health Department (PWD) for execution of works grant at Sr No 22 transferred to Forest Officer for development works grant at Sr No 35 transferred to DRO as deposit works but their utilization certificates duly verified by Principal Accountant General Haryana were still awaited which may be obtained now and shown to audit

(ii) Grants at Sr No 8 9 10 13 14 16 17 18 19 20 24 34 36 37 41 45 and 46 were utilized for the purposes for which these were sanctioned but unspent balances of Rs 166/ Rs 5739/ Rs 7538/- Rs 11905/- Rs 13299/- Rs 681/- Rs 1039/- Rs 47313/ Rs 9499/- Rs 472/- Rs 73760/- Rs 4721/ Rs 31072 Rs 3066/ Rs 33249/- Rs 723/- and Rs 2853/- respectively were not refunded to funding agency which may be done forthwith and compliance shown to audit

(iii) Grants at Sr No 2(b) 26 40 and 47 were not utilized up to 31-3 2016 which may be utilized within the stipulated period or refunded to the funding agency and challan in support thereof may be shown to audit

(iv) Grants at Sr No 2 3 4 7 12 15 21 23 25 27 to 32 38 39 and 42 to 43 were utilized partially Unspent amount may be utilized with the sanction of sanctioning authority or refunded to quarter concerned immediately and compliance shown to audit

(v) Grants at Sr No 11 amounting to Rs 30 000/- was paid to Sh Sharma Municipal Engineer as advance but the same still not adjusted which may be adjusted now and compliance shown to audit

(vi) Grant at Sr No 33 was utilized for the purpose for which it was sanctioned

(vii) Grant at Sr No 44 was fully utilized but utilization certificate still not sent which may be sent now

The Department in its written reply stated as under

In reply to this Para it is submitted that para wise detail reply of each Grant in aid amount has been given in **Appendix C & D (Annexure A-45)**

The Committee has desired that to keep the para pending

GRANTS RECEIVED UNDER THE REVENUE EARNING SCHEME

5 (C) The position of grants received under Revenue Earning Scheme by the Corporation upto 31-3-2016 and revenue earned thereon is exhibited in Appendix- E to this report However no grant was received during the year 2015 2016 under Revenue Earning Scheme The following comments are offered in respect of these old grants

- (i) Grant of 50 000/- at Sr No 2 was utilized after the expiry of the prescribed period The requisite Govt sanction for its utilization after the expiry date may be obtained to regularize the expenditure and compliance shown to audit
- (ii) Rs 2 37 612-68 and Rs 1 99 400/- were spent out of the grant of Rs 5 00 000/- mentioned at Sr No 4 within the prescribed period and after the expiry of the prescribed period respectively and Rs 62 987 32 were still lying unspent Govt sanction for the utilization of the grant after due date may be obtained now and unspent balance of Rs 62 987 32 may either be refunded to the quarter concerned or utilized with the prior sanction of the Govt and compliance shown to audit

The Department in its written reply stated as under

In reply to this para it is submitted that Grant mentioned at Sr No 2 relates to year 1983 no such record is traceable at this stage However efforts

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 Panchayat 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 Panchayat 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

i) All loans at serial No 1 to 30 and 32 to 97 were transferred to Public Health Department Haryana but their utilization certificates were still not obtained. The repayment of LIC loans mentioned at Sr No 22 23 25 26 29 30 and 31 was not made after 1989-90 to date and repayment of Govt loan was not made after 14 96 to date. Therefore it is brought to the notice of Govt for taking disciplinary action against the official at fault as the corporation is liable to pay penal interest for delayed payment of loans and compliance shown to audit.

ii) The loan at Sr No 31 received for the fire fighting equipments was utilized by the Director Local Bodies Haryana for the purpose of fire fighting equipments. Utilization certificates duly verified from Accountant General Haryana may be obtained and shown to audit.

The Department in its written reply stated as under

In reply to this para it is submitted that Loan amount which was sanctioned to Municipal Council Ambala City/Sadar (Now Municipal Corporation Ambala) were directly transferred to PWD Public Health Department for execution of development work. Concerned Public Health Department has been requested vide this office memo no 2675/Acctt dated 15 09 2017 & subsequent reminder no MCA/Acctt/2819 dated 28 09 2017 No MCA/Acctt/2861 62 dated 27 09 2017 No MCA/Acctt/3401 3402 dated 31 10 2017 & No MCA/Acctt/3565-66 dated 10 11 2017 to provide Utilization Certificate for the amount which was transferred as Loan to their department immediately to this office so that after submit it to the Govt. Loan amount be got settled from the Audit Department **Annexure A-46**

5 (B) LOAN UNDER REVENUE EARNING SCHEME

(i) No loan under the Revenue Earning Scheme was received by the Corporation during the period under report.

(ii) The position of loans received upto 31 3 2016 and position as on 31 03 2016 is depicted in Appendix G to this report and summarized as under -

- (a) Out of loan of Rs 2 00 000/- (Sr No 4 of the Appendix) Rs 1 33 333 32 refunded on account of repayment of loan but balance loan amounting to Rs 66 666 68 were lying unspent till today. This may either be spent now or refunded forthwith. The reasons for retaining this unnecessary liability (warranting payment of interest & penalty for non payment of repayment of installments) were not explained suitably in terms of its sanction which may be done now & shown to audit.
- (b) No repayment against these loans was being made since 1982-83 whereas the resources created from these loans e.g. shops/ Godowns etc. were fetching revenue in the shape of rent/ lease etc. The non repayment of these loans installments would obviously create liability of penal interest etc. and thus the matter

deserves to be looked into for fixing the responsibility and ensuring regular repayments of these loans strictly in accordance with their terms and conditions and compliance shown to audit

The Department in its written reply stated as under

In reply to this Para it is submitted that amount of loan released under Revenue Earning Scheme relates to the year 1977 1979 After making the efforts record is not traceable at this stage However as per Audit observation loan amount was utilized for the construction of 12 23 & 15 No Shops As far as regarding the refund of this loan amount due to weak financial position of M C installment of this loan was not refunded Moreover at any stage no any demand regarding the installment received in this office

[6] Para No 6 Arrears Arrears on account of rent & property tax to the tune of Rs 21 22 33 526/- are outstanding as detailed in **Appendix 'H'** to this report The tentative figures showed that demand of property tax for the year 2015 16 was not made as per norms fixed This may be given proper attention More strenuous efforts may be made to recover the arrears of property tax rent and other taxes expeditiously and compliance shown to audit

The Department in its written reply stated as under -

In reply to this audit para it is submitted that all the concerned branches have been directed to make efforts for the recovery all arrears pertaining to the Property Tax & Rent of Shops Resulting this during the Financial Year 2016 17 an amount of Rs 11 73 Crore as Property Tax & amount of Rs 4 83 Crore as Rent of Shops has been received by this office (**Annexure A13**)

[7] Para No 7 -TEMPORARY ADVANCES Temporary advances to the tune of Rs 6 93 41 323/ were outstanding as on 31 3 16 This figure is based upon the figures mentioned in the previous annual audit report **Neither the Temporary Advance Register nor the list of employees/ organization / institution in whose name the temporary advance outstanding was provided to audit** This is very vital record and the matter may be looked into for doing the needful In case of amounts deposited with the Public Health Deptt the expenditure statements against the deposits duly verified by the Principal Accountant General Haryana may be obtained from the concerned Deptt for final settlement of these advances/deposits in the Demand and Collection Register of the Corporation The needful may be done now and compliance shown to audit

The Department in its written reply stated as under

In reply to the adjustment of temporary advances it is submitted that out of the total amount Rs 6 93 41 323/ which is stands for adjustment out of this amount an amount of Rs 6 06 05 082/ is pending for adjustment with the PWD and other Govt Departments Efforts are being made to collect the Utilization Certificates for adjustments of these Temporary advances As far as remaining amount of Rs 87 36 241/- which is outstanding for adjustment against the

officials/ employees and also efforts are being made to adjust the said amount of temporary advances. Beside this this information has already been sent to the Director Urban Local Bodies Department vide memo No MCA/Acctt/3893 dated 03 10 2016 (**Annexure A 14**) for meeting of High Level Monitoring Committee. Hence para may please be settled.

[8] Para No 8 PROVISIONAL PAYMENTS Provisional payments aggregating to Rs 1 29 85 409/- as detailed below were unsettled as on 31 3 15. No efforts of any sort were made to obtain the requisite sanction from Govt. All such payments may be got settled now failing which responsibilities be fixed under intimation to audit.

1	City Zone	Rs 1 29 08 042 45
2	Sadar Zone	Rs 77 366 33
TOTAL		Rs 1,29 85,408 78 (Say – Rs 1 29,85 409/)

The Department in its written reply stated as under

In reply to this para it is submitted that out of the Provisional payment of Rs 1 29 08 042 45/ against City Zone an amount of Rs 1 25 00 000/ which was paid out of MC funds towards compensate amount for land acquired has already been leased by the Govt and this amount has been credited in MC Fund on dated 19 11 2014 (**Annexure A15**) and 08 03 2017 (**Annexure A 16**). Regarding the settlement of remaining provisional amount efforts are being made.

[9] Para No 9 - SHORT RECOVERIES/ NON- RECOVERIES AND LOSS OF REVENUE (i) While checking the record of agriculture land of the Gram Panchayats as detailed below which were merged in the Municipal Corporation Ambala the agriculture lands were not leased out since long as mentioned in column no 5 and thus it seems that Corporation has suffered loss to the tune of Rs 11 11 200/ approximately due to non lease out of agriculture land.

Sr no	Name of village and plot no	Area of land	Amount on which leased out on previous year Rs	Year since the land was not leased out	Total years for which land was not leased out	Amount of loss of revenue Rs
1	2	3	4	5	6	7
1	Kakru Plot No 1	2 Arce 2 Kanal 15 Marla	14 000/	2010 11	6 years	84 000/
2	Kakru Plot No	2 Acre	48 000/	2015 16	1years	48 000/
3	Sounda Plot No 2	2 Acre 4 Canal 15 Marla	15 000/	2015 16	1years	15 000/

Sr no	Name of village and plot no	Area of land	Amount on which leased out on previous year Rs	Year since the land was not leased out	Total years for which land was not leased out	Amount of loss of revenue Rs
4	Jandli Plot No 1 to 10	11 Acre 2 kanal 13 marla	1 60 700/-	2010 11	6years	9 64 200/-
					Total	11 11 200/-

This is brought to the notice of Director Urban Local Bodies Haryana Panchkula / Commissioner Municipal Corporation Ambala for taking suitable action. All agriculture land may be leased out immediately to avoid further loss to the Corporation besides taking suitable action against the official at fault and compliance shown to audit.

The Department in its written reply stated as under

In reply to this Para it is submitted that efforts were made to lease out the land of gram Panchayats which were included in Municipal Corporation Ambala time to time by this office. Due to not interested parties at site no action was taken to finalize the Auction for the period mentioned in this Para. Accordingly there is no any official at fault. Proceeding of the Auction process recorded at site is enclosed herewith (**Annexure – 17**)

(ii) On checking the log book of the vehicles of fire brigade it was noticed that the fire vehicles were utilized out of municipal limits but recoveries amounting to Rs 15600/- as details given below were not made. The same may be recovered at the earliest and credit shown to audit.

Sr No	Dated	Vehicle No	Dep/ Arrval	Name/Place	Amount Rs
1	10-05-2015	HR 37C/ 4545	1456/ 1840	Dev Batra S/o Sh. Ram Mehar Village Jansui Distt. Ambala	800/-
2	10-05 2015	HR 37D/ 1063	1525/ 1720	Dev Batra S/o Sh. Ram Mehar Village Jansui Distt. Ambala	200/-
3	10-05 2015	HR 37D/ 1063	1405/ 1520	Sh. Lakhvir singh S/o Sh. Gurmeet Singh Village Chodmastpur Distt. Ambala Gram Panchayat Buni	400/-
4	13-05 2015	HR 37C/ 4545	1536/ 2020	Sarpanch Gram Panchayat vill naraingarh majra tehsil Saha P O Kesn Ambala	1000/-
5	03-06 2015	HR 37D/ 1063	0231/ 0515	Sarpanch Gram Panchayat vill Mardo Sahab Ambala	600/-
6	08-06 2015	HR 37D/ 1063	1316/ 1445	Sh. Raghbir Singh S/o Bachnan Ram Vill Mardo Sahab Ambala	400/-

Sr No	Dated	Vehicle No	Dep/ Arrval	Name/Place	Amount Rs
7	09-06 2015	HR 37D/ 1063	1321/ 1520	Subhash Kumar (Mohali) Tehsil Derabassi Vill Jarout	400/
8	09-06 2015	HR 37D/ 1063	2106/ 2225	Sh Jagroop Singh Maro Sahab Gurudwara Ambala	400/
9	10-06-2015	HR 37D/ 1063	2020/ 2315	Mahabir Engineenng Biological College Vill Balana Ambala	600/
10	10-06 2015	HR 37C/ 3333	2038/ 2323	Mahabir Engineenng Biological College Vill Balana Ambala	600/
11	17-06-2015	HR 37D/ 1063	1409/ 1708	Sarpanch Gram Panchayat Village Khora Distt Ambala	600/
12	17-06-2015	HR 37C/ 3333	1441/ 1720	Sarpanch Gram Panchayat Village Khora Distt Ambala	600/
13	29 12 2015	HR 37D/ 4584	1521/ 1905	Sarpanch Gram Panchayat vill Ladana Distt Ambala	800/
Sadar Zone					
14	17-04 2015	HR 37C/ 7510	1645/ 1815	Gumail Singh S/o Atma Singh Vill Gokalpur Ambala	400/
15	23-04 2015	HR 37D/ 0300	0851/ 0930	Mahinder Pal S/o Ram Parkash Vill Sirsagarh P O Mullana	400/
16	23-04 2015	HR 37C/ 7510	1201/ 1330	Jamail Singh S/o Dev Singh Panjokhra	400/
17	24-04 2015	HR 37D/ 0300	1341/ 1530	Sarpanch Gram Panchayat Gokalgarh P O Mullana Ambala	400/
18	08-05 2015	HR 37C/ 7510	1316/ 1505	Gulshan S/o Harpal Singh P O Bhita Tehsil Saha	400/
19	26-05 2015	HR 37C/ 4242	1221/ 1450	Sarpanch Village Panchayat Dhanon	600/
20	26-05 2015	HR 37D/ 0300	1951/ 2100	Sarpanch Gram Panchayat Naggai	400/
21	31-05 2015	HR 37C/ 7510	1351/ 1515	Sarpanch Harpal Singh Vill Dhanodaa	400/
22	07-06 2015	HR 37C/ 7510	0351/ 0710	Sarpanch Sukhdev Singh Teshil Barara Distt Ambala	800/
23	08-06-2015	HR 37C/ 7510	1616/ 1810	Sarpanch Gram Panchayat Adhoya P O Adhoya Ambala	400/
24	27 11 2015	HR 37C/ 7510	0201/ 0550	Sarpanch Gram Panchayat Kaakar Kunda P O Sahapur Ambala	800/

Sr No	Dated	Vehicle No	Dep/ Arrival	Name/Place	Amount Rs
25	28 12 2015	HR 37D/ 0300	1256/ 1418	Station Manager Railway Station Ambala Cantt	400/
26	29 12 2015	HR 37C/ 7500	1606/ 1900	Sunder S/o Amar Singh Vill Ladana Hisar Road	600/
27	19-01 2016	HR 37C/ 7510	0251/ 0640	Sarpanch Gram Panchayat Daacupur Po Rajokehn	800/
Total					15600/

The Department in its written reply stated as under

In reply to this Para it is submitted that after the constitution of Municipal Corporation Ambala on dated 17 03 2010 27 Gram Panchayats adjoining the limit of Municipal Corporation Ambala was included in Municipal Limit. On the perusal of the record it has been noticed that Fire Vehicles was sent in the said Gram Panchayat areas in the public interest and to avoid Human Loss. However notices for the recovery of Fire Call Charges have been issued to all the Gram Panchayat as well as individual persons. On the receipt of Fire Call Charges said amount will be credited in Municipal Fund **(Annexure A18 33)**

(iii) The contract for removal of dead animals within Municipal limits for the year 2015 16 was not auctioned and the corporation has suffered a loss of revenue. This is brought to the notice of Commissioner Municipal Corporation Ambala for suitable action into the matter and compliance shown to audit.

The Department in its written reply stated as under -

Due to some reason contract for lifting of dead animal from the Municipal Corporation limit during the year 2015 16 was not allotted. However the said contract has been allotted to the contractor @ Rs 4 00 000/ during the year 2016-2017 **(Annexure A 34)** & amounting to Rs 7 25 000/- for the financial year 2017 18 **(Annexure A-35)**. Hence para may please be settled.

(iv) While checking the License Register it was noticed that licenses of contractors/plumbers/ Architect/ Contractors/Drafts Man were not renewed from the year 2004 05 to 2015 16 which resulted into loss of revenue to the Corporation Fund. This is brought to the notice of Commissioner Municipal Corporation Ambala to look into the matter and necessary steps may be taken to issue the licenses to the concerned professionals and compliance shown to audit.

The Department in its written reply stated as under

In reply to this Para it is submitted that Annual License Fee from the Contractors & Architects **(Annexure A-47)** are being received whereas regarding the License Fee of the Plumbers it is stated that Plumbers are working with the PWD Public Health Department from the transfer of water supply/ sewerage to the Public Health Department.

(v) The Municipal Corporation neither did any survey nor maintained requisite record such as application received for permission of cable network installed Dish Antenna by operators Registered cable consumer number with each operator and Automatic Teller Machine (ATM) available in the town as envisaged in Haryana Urban Local Bodies Department notification No SO 88/11-A-24/ 1973/ Ss 200 and 214/2007 dated 31 10 2007 There was no fee charged by the Municipal Corporation during the year 2015-16 This was not satisfactory The non implementation of Haryana Municipal (Laying of Communication Cables and Erection of Dish Antena) bye Laws 2007 which were resulted into recurring loss of revenue to the Corporation Fund This is brought to the notice of Commissioner Municipal Corporation Ambala for suitable action into the matter and compliance shown to audit

The Department in its written reply stated as under

In reply of this para it is stated that regarding the ATM installed in the limit of MC area survey has been completed There are 43 ATM installed in MC Area out of this license fee from the 13 no of ATM has already been recovered mounting to Rs 2 00 200/- and remaining concerned Bank who hold ATM notices have been issued for an amount of Rs 4 62 000/ (**Annexure A-48**) As far as regarding survey of cable Operator the resolution in this regard has not been passed by the House (**Annexure A-49**)

(vi) The Municipal Corporation was not maintaining Demand and Collection Register of Tower installation in Municipal Corporation areas The details of companies who installed the tower in Municipality area License Fee annual renewal fee etc were also not maintained which was against the Urban Local Bodies Department notification No 3/7/2003/R1 dated 11 11 2009 resulting into heavy loss of revenue to the Municipal Corporation fund The same may be maintained amount may also be worked out and recovered from the concerned Tower Companies/firms or from the official at fault This is brought to the notice of Commissioner Municipal Corporation Ambala to look into and suitable action may be taken into the matter and compliance shown to audit

The Department in its written reply stated as under -

In reply to this Para it is submitted that concerned Branch has maintained the Demand & Collection register (**Annexure A 50**) of Tower installed in Municipal Corporation area Moreover the concerned branch has maintained the list (**Annexure A-51**) of all Towers installed in Municipal Corporation area In compliance of this direction the concerned branch has issued notices to the tower owners (**Annexure A 52**) An amount of Rs 89 Lacs has been received from 55 nos of Tower companies

(vii) The implementation of Haryana Govt Urban Local Bodies letter No 23/3/87-5C (i) dated 13 05 1992 read with Director Urban Local Bodies Haryana memo No 5 A/93/6169 dated 16 05 2000 regarding recovery of one Paisa/five Paisa respectively per unit of electricity consumed by inhabitants within the Municipal limits was made by the Haryana Vidut Prasaran Nigam Ltd

but details i.e. total amount collected by the Nigam amount deposited in the bill and balance outstanding were not put up to audit for necessary check. The requisite record may be maintained now and amount may be worked out and recovered from Nigam and compliance shown to audit.

The Department in its written reply stated as under

Letter issued of UHBVN City and Sadar time to time vide memo no. City Zone 397/LI dated 22/3/2012 1417/LI dated 30-11-2011 236 dated 17-4-2012 1691/LI dated 28-8-2012 1798/LI dated 6-9-2012 3000/ME dated 13-12-2012 1450/LI dated 27-12-2013 602-1 to 4/LI/MCA dated 17-9-2013 1619/LI dated 03-10-2013 728/LI to 730/LI dated 16-1-2014 4007/LI dated 26-2-2014 2518/LI dated 21-11-2013 4607/LI dated 18/4/2014 789/LI dated 19-5-2014 161/AE(E) dated 19-6-2014 734/AE(E) dated 8-8-2014 1315/AE(E) dated 9/10/2014 1965/LI dated 27-11-2014 2505 to 2507/AE(E) dated 23-12-2014 3134/LI dated 4/8/2015 777/AE(E) dated 25/5/2015 MCA/AE(E)/3207 dated 11-9-2015 5919/LI dated 9-2-2016 MCA/2017/216/LI dated 1-7-2017 Sadar Zone MCA/LI/1145 dated 13-7-2009 5612/LI dated 22-4-2014 5731 dated 19-5-2014 5828 to 5834 dated 19-6-2014 741/AE(E) dated 8-8-2014 1313/AE(E) dated 9-10-2014 1959/LI dated 27-11-2014 MCA/2017/2017/LI dated 01-7-2017 but no satisfactory response given by the UHBVN department (All notice attachable) **Annexure A 36**

(viii) At the time of formation of Municipal Corporation Ambala in the year 2010 some Gram Panchayats were included in the Municipal Corporation Ambala. The records relating to transfer of assets and liabilities of these Gram Panchayats were not put up to audit for necessary check. Moreover revenue records of sources like lease/auction money agricultural land & fish pond license /renewal fee of Mobile Towers Companies etc. of these Gram Panchayats were also not put up to audit for necessary check. This is brought to the notice of Commissioner Municipal Corporation Ambala for suitable action into the matter and compliance shown to audit.

The Department in its written reply stated as under -

In reply to this Para it is submitted that after the constitution of Municipal Corporation Ambala 27 Gram Panchayats adjoining with the limit of Municipal Corporation Ambala were included in Municipal Corporation. Record relating to transfer of Assets & Liabilities of these Gram Panchayats were transferred to Municipal Corporation. The record concerned is being put up before the Audit for necessary check.

[10] Para No 10 -DISPOSAL OF OBSOLETE ITEMS OF STOCK, STORE AND MACHINERY As already pointed out in previous Annual Audit Reports that the large number of items such as Tractor Trolley and Road Roller etc. were purchased during the previous years and these items of store/ stock and machinery become unserviceable with the passage of time. The due prudence required that the items which had become useless due to wear and tear should have been disposed off in open auction so that considerable income would

have been fetched But it had been noticed that items of stock/ store and machinery were lying ideal/unused/junk and even in open exposed to the climatic whether are diminishing their value day by day For instances the unserviceable vehicles No HNE 87 Truck No HYA 6441 tractors No HYA-9680 4719 & HRE 2340 were lying with the Municipal Corporation which may be got condemned and auctioned It is therefore stressed that the list of obsolete items of store and machinery may be prepared and put to open auction immediately in view of the Commissioner and Secretary to Govt Haryana letter No 11/6/91-4 Ed 11/2002 dated 8/4/2002 so that these may not further deteriorate in value The state of affairs is specially brought to the notice of the Commissioner Municipal Corporation Ambala for taking suitable action into the matter and necessary directions may be issued to the Municipal authorities for doing the needful under intimation to audit

The Department in its written reply stated as under

In reply to this Para it is submitted that concerned Branch has been directed to take immediate action for the disposal of unserviceable items and compliance will be made accordingly

[11] Para No 11 HOUSE TAX

(i) While checking the house tax demand and collection register of the year 2003 2004(Block 1 to 12) it was noticed that the demand of house tax of commercial /residential buildings /property were not raised in the demand and collection register in the subsequent year since 2003 2004 to 2008 2009 2009 2010 2010 2011 2011 12 2012-13 2013-2014 and 2014 15 which resulted into huge loss of revenue to the Municipal Fund The demand of House Tax may be worked out & raised in the demand and collection register and recovery be made from the concerned person or from the official at fault and compliance shown to audit

The Department in its written reply stated as under -

In reply to this Para it is submitted that demand of House Tax/ Property Tax of Commercial/ Residential buildings has been carried over from the year 2003-2004 to 2009 2010 and is being got checked by the Audit Further w e f 2010-2011 New Property Tax policy was introduced and contract thereof was given M/s C E Infosystem New Delhi and later on to M/s Perfect Webtech Pvt Ltd New Delhi W e f 2010 2011 to the 2015 16 Said record is being maintained by the concerned firm (**Annexure A 37**) The demand of House Tax has been Worked Out (**Annexure A-53**) and notices have been issued by the concerned branch (**Annexure A 58**)

(ii) As already pointed out in previous Annual Audit Reports and in view of the provisions of Section 63 of the Municipal Act 1973 Assessment Register is to be maintained in prescribed form T S I containing columns 1 to 7 having particulars of all buildings of lands liable to tax together with the names and addresses of the owners or occupiers thereof the annual value area of frontage thereof according to the nature of tax payable thereon but the

Assessment Register was not maintained on prescribed form. Similarly Demand & Collection Register was also required to be maintained in form TS 5 as per provisions contained in Para VII 5 of Municipal Account Code 1930.

The Department in its written reply stated as under

In reply to this Para it is submitted that w.e.f. 2010-2011 to onwards contract has already been given to M/s C E Infosystem New Delhi & M/s Perfect Webtech Pvt Ltd New Delhi to maintain the Assessment Register required u/s 63 of the Municipal Act 1973 and the concerned firm is maintaining such register. Prior to this the said Assessment Registers were maintained by the Municipal Council at own level.

(iii) While checking the posting of House Tax for 2007-08 of City Zone in the Demand and Collection Registers of the various wards it was noticed that the Corporation is maintaining computerized House Tax Assessment/ Demand and Collection Register on a format not prescribed under rules since 2000-01 till today instead of maintaining Register on prescribed Register form i.e. TS 1 and TS 5 etc. Accuracy of computerized Register particularly Demand and Collection Register could not be proved because of the reason that there were **no prescribed monthly collection column** as per computerized register therefore **horizontal/ vertical totals could not be struck** and page wise accuracy of Demand and Collection Register could not be checked. There were cuttings/ over writing/ additions/ alterations etc. on the computerized Register without proving the accuracy of Demand and Collection Register. The occurrence of short/ less realization even embezzlement cannot be ruled out.

The Department in its written reply stated as under

In reply to this Para it is submitted that concerned firm has been asked that in future House tax Assessment/ Demand & Collection Register should be on a prescribed format.

(iv) The supplementary assessment of newly constructed buildings in the subsequent years was also not conducted. Objection Register of House Tax assessment as required vide Rule VII of Municipal Account 1930 in form TS 2 was not maintained to verify the accuracy whether objection were received and disposed off by subcommittee. The same may now be maintained and brought upto date and shown to audit.

The Department in its written reply stated as under

In reply to this Para it is submitted that concerned firm has been asked to ensure supplementary assessment of the newly constructed buildings so that objection register of house tax assessment as required vide Rule VII of Municipal Account 1930 in form TS 2 be issued to the new assessee.

(v) While checking the posting of House-Tax for 2004-05 in the Demand and Collection Register of the various wards of Sadar Zone it was noticed that the Corporation (then Council) is maintaining computerized House Tax Assessment/Demand and Collection Register on a format not prescribed under

rules since its inception 01 02 2001 2002 onwards instead maintaining Register on prescribed Register form namely TS 1 and TS-5 etc Accuracy of computerized Register particularly Demand and Collection Register could not be verified because of the reason that there were no prescribed monthly collection columns as per computerized register Therefore horizontal/ vertical totals could not be struck and page wise accuracy of Demand and Collection Register could not be checked There were cuttings over writings/additions/ alterations etc on the computerized Performa without proving the accuracy of Demand and Collection Register Necessary certificates as pointed out in previous annual audit reports were not given The balances of each page may be worked out individually so that the corporation may be in a position to know the actual demand/collection and amount due to be recovered at the end of financial year The above mentioned omission may be rectified and record brought upto date and shown to audit

The Department in its written reply stated as under

In reply to this Para it is submitted that w e f 2010-2011 to onwards contract has already been given to M/s C E Infosystem New Delhi & M/s Perfect Webtech Pvt Ltd New Delhi to maintain the Assessment Register and concerned firm is maintained such register Prior to this the said Assessment Registers were maintained by the Municipal Council at own level Further concerned branch has also been directed that balances of each page should be worked out individually and carried over such in the next year to avoid any loss

[12] Para No 12 Rent

(i) While checking the rent register of shops it was noticed that some shops of Municipal Corporation are laying vacant for the last many years as detailed in audit requisition no 54 dated 30 03 2016 resulting in to considerable heavy amount of loss of revenue to the Corporation This is brought to the notice of Commissioner Municipal Corporation Ambala to look into the matter and auction of the vacant shops may be made on rent immediately to avoid any (further loss of revenue to the Corporation and compliance shown to audit

The Department in its written reply stated as under

In reply to this Para it is submitted that efforts were made time to time to given the vacant shops on rent basis by fixing Auction Due to not availability of interested tenants these vacant shops could not be given on rent However again efforts will be made to give the said shops on rent basis

(ii) The instructions of the Govt Urban Local Bodies Haryana issued vide No 8/14/2009 6K 1 dated 31 3 2009 regarding depositing of rent of Municipal Shops given on lease/rent by 7th of each month failing which charging of penalty of @ Rs 50/- per day up to two months and thereafter interest @12% from the tenants were not enforced/ recovered This resulted into heavy loss of revenue to Corporation Responsibility for which may be fixed and these instructions be enforced immediately

The Department in its written reply stated as under -

In reply to this Para it is submitted that concerned Branch has been directed to implement the instructions issued by the Govt vide memo No 8/14/2009-6K-1 dated 31 3 2009 regarding depositing of rent of Municipal Shops given on lease/rent by 7th of each month failing which charging of penalty of @ Rs 50/- per day up to two months and thereafter interest @12% from the tenants be charged

(iii) The arrears of rent of shops of city zone and Sadar zone for the period 2015-16 were not worked out which are in under process. It is brought into the notice of Commissioner Municipal Corporation Ambala for taking suitable action. The arrear of rent of shops may be worked out and put up to audit forthwith for necessary check.

The Department in its written reply stated as under

In reply to this Para it is submitted that work to carry over the arrear of rent of shops of City & Sadar Zone from the year 2015-2016 are in progress and after completion it will be shown to Audit.

[13] Para No 13 MISCELLANEOUS

(i) Periodical physical verification of movable and immovable properties required to be conducted after three years as per rule XVII 12 of the Municipal Account Code 1930 but it was observed that in spite of repeated emphasis from audit and also pointed out in Annual Audit Reports for the years 2001-02 to 2013-14 the needful was not done by the Corporation with the result the misuse and adverse possession of the property cannot be ruled out. The physical verification of movable and immovable property may be got carried out immediately and result be recorded in the concerned stock register under intimation to audit.

The Department in its written reply stated as under -

In reply to this Para it is submitted that this record is old such one and efforts are being made to trace out the record after that physical verification of the movable & immovable property should be ensured every after three years.

(ii) Used up receipt books G 8 having potential money value of house tax. Rent and other branches were not returned to the store after recording the certificate on the last foil of each receipt that the amount collected through the receipt book was duly credited into Municipal Fund rather these are being kept by the concerned branches or officer/official which was against the Rule 15 of Municipal Account Code 1930 and in spite of repeated Audit requisitions/Paras/audit objections the Municipal administration was not making any effort towards this aspect. The matter is brought to the notice of the Commissioner Municipal Corporation Ambala for suitable action & compliance shown to audit.

The Department in its written reply stated as under

In reply to this Para it is submitted that concerned official have been directed to ensure the used G 8 and other potential money value books be deposited with the storekeeper

(iii) The reconciliation of the Municipal Provident Fund Accounts was not done since 2/2013 even the postings in the individual accounts liability account register etc were not made The needful may be done now and compliance shown to audit

The Department in its written reply stated as under

In reply to this Para it is submitted that all the posting to the individual accounts of each employee of Municipal Corporation has already been made and in PF Register as well as Liability Register and that has also been checked by the Audit upto date Regarding Reconciliation of the Municipal Provident Fund Account after 02/2013 action has been taken and the same should be put up before the audit for necessary check **(Annexure A 38)**

(iv) While checking the license U/s 128 of Haryana Municipal Act 1973 it was noticed that the record of Licenses in Forms L1 & L2 were not maintained & the same may be maintained forthwith duly verified from the competent authority and ensure that there was no leakage of income through this source The needful may be done now besides taking suitable action against the officer/officials at fault and compliance shown to audit

The Department in its written reply stated as under

In reply to this Para it is submitted that concerned Branch has maintained L1 & L2 register as required u/s 128 of Haryana Municipal Act 1973 the said record will be put up in audit shortly for necessary check **(Annexure A55 56)**

(v) Municipal Administration failed to manage the preparation of compost from the garbage collected in the city daily The plant for disposal of garbage is under installation at Patwī village (Ambala) but strenuous efforts were not made to complete the plant The matter is brought to the notice of Commissioner Municipal Corporation Ambala that the necessary steps may be taken to expedite the work for early completion to avoid further hazardous environment and compliance shown to audit

The Department in its written reply stated as under

In reply to this Para due to Court Proceeding pending against the running of Solid Waste management Plant at Village Patwī Administration was failed to manage the preparation of compost from the garbage collected in the city daily Now the said Court proceeding has been decided and it will be in running condition very shortly **(Annexure –A 39)**

(vi) As per instructions issued by the Principal Secretary to Govt Haryana Urban Local Bodies Department vide Memo No 16/32/2013 2CI dated 16 09 2013 it was decided to implement the instructions issued by the Finance

Department Haryana vide letter no 1/1/2004-1 Pension dated 4th December 2008 and letter No 2/47/2007 1 Pension 2nd March 2010 No 2/22/2010 1 pension 12th October 2010 letter No 2/47/2007 1 Pension dated 29th April 2011 regarding New Pension Scheme on the employees of Municipal Corporation but these instructions were not implemented by the Municipal Corporation Ambala This is brought to the notice Director Urban Local Bodies Department Haryana/ Commissioner Municipal Corporation Ambala to look into the matter and strenuous efforts may be made to implement the Govt instructions immediately and compliance shown to audit

The Department in its written reply stated as under

That as per office record New Pension Scheme has been implemented on the employees of Municipal Corporation Ambala and the NPS contribution of registered employees with CRA is being deposited in their respective accounts vide DDO registration No SGV211182D whereas the registration of remaining eligible employees is in process It is therefore requested to consider above reply and para may please be settled **(Annexure –A40)**

(vii) As per Section 73 of Haryana Municipal Corporation Act all moneys payable to the credit of Corporation Fund shall be received by the Commissioner and shall be forthwith paid into any nationalized bank or in a treasury of the Government or any other bank approved by the Government in this behalf But Corporation is maintaining Accounts/FDRs in various banks/private banks as detailed in appendix I which is against the provision of Act ibid It is brought into the notice of the Commissioner Municipal Corporation Ambala for suitable action and compliance shown to audit

The Department in its written reply stated as under

In the interest of Municipal Corporation Ambala to gain more interest accounts FDR are being made in various Private Banks instead of Nationalized Banks Moreover instructions in this respect are being issued by the Govt time to time It is therefore requested to consider above reply and para may please be settled

(viii) As per Govt instructions 1% cess was being realized on building plans by the Corporation but the same were not being deposited with the Secretary Haryana Building and Other Construction Workers Welfare Board Chandigarh It is brought into the notice of the Commissioner Municipal Corporation Ambala that the concern officer /official may be directed that 1% cess collected from the concerned building plan applicants till date may be worked out and deposited to the quarter concerned immediately and compliance shown to audit

The Department in its written reply stated as under

In reply to this Para it is submitted that 1% Cess charges are being realized on the building plans as well as contractor bills Amount of this 1% cess charges of contractor bills is being deposited regularly with the concerned

Labour Department whereas 1% cess charges on building plan if pending any the same will be deposited with the concerned department

(ix) General cash book for the year 2015-16 was not reconcile with the bank pass book which was a serious lapse on the part of concerned employee The same may be done now and compliance shown to audit please

The Department in its written reply stated as under

In reply to this Para it is submitted that Reconciliation of the General Cash Book has been made up to April 2017 and the same is being checked by the Audit

Part -III

Improvement Trust Cell

[14] Para No 14 LAST AUDIT REPORT No action was taken to settle the long outstanding audit objections/Paras of last Audit Report Even its annotated copy thereof was not prepared & submitted to this office so far This was not satisfactory Strenuous efforts were required to be made to get these old outstanding audit objections/paras settled early which may be adhered to now as required vide Rule 14(2) of The Punjab Improvement Trust Rules 1939 However the position of the outstanding audit paras as on 31 03 2016 is depicted in **Appendix 'A1'** to this report

The Department in its written reply stated as under -

In this regard it is submitted that Improvement Trust Ambala was merged in Municipal Corporation Ambala vide Govt Letter No 1/49/2003 1 II dated 20 10 2015 Financial Funds which was available with Improvement Trust Ambala amounting to Rs 3 43 18 554/- was transferred to Municipal Corporation Ambala by way of FDs Bank Account Pass Book This amount was credited in Municipal Fund in February 2016 As per Govt Instructions Improvement Trust working as separate cell No such record pertaining to the Audit Report has been received from the Improvement Trust Moreover it is also intimated that some of the record of Improvement Trust has been reported as theft FIR in this regard has been lodged by the Municipal Corporation Ambala with the Police Department vide memo no MCA/6815/CMC dated 30 06 2017 Report thereof in the said FIR is still awaited after the receipt of the report action will be taken accordingly to settle the said Audit observation (**Annexure A 57**)

[15] Para No 15 PRESENT AUDIT The Trust Accounts during the period under report continued to be audited on pre audit system under the Resident Audit Scheme of Municipal Corporation Ambala which remained headed by Sh R P Dhiman Deputy Director (Local Audit)

The following officers held the office of Improvement Trust Ambala City as Authority /Commissioner during the period under report -

Sr No	Name of Officer	Period
1	Sh Mandeep Singh Brar IAS	01 04-2015 to 02 04-2015
2	Cap Shakti Singh HCS	03 04 2015 to 28 09 2015
3	Sh Ajay Singh Tomar IAS	28 09 2015 to 27 01-2017
(Merged with Municipal Corporation Ambala 27 01 2016)		

The Department in its written reply stated as under -

In reply to this audit observation it is submitted that it is an introductory para hence no reply is required

[16] Para No 16 AUDIT FEE Actual Audit fee for the year 2015 2016 worked out to Rs 20550/- only as detailed below The same may please be deposited into Govt Treasury under Head 0070-Other Administrative Service-60 -other services B Non Tax Revenue 110 Fee for Govt Audit and treasury challan shown to Deputy Director for verification & return

Year	Total Exp of Municipal Corporation Rs	Total Exp of Improvement Trust Rs	Total Audit Fee Rs	Share of Audit Fee M C Rs	Share of Audit Fee Imp Trust Rs
2015 16	450718725	22 22 239	4188628	4168078	20550

The Department in its written reply stated as under

In reply to this para it is submitted that an amount of Rs 20 550/ deposited on 21 11 2017 towards audit fee by the Municipal Corporation Ambala (Annexure)

[17] Para No 17 -FINANCES The financial position of the Trust is exhibited below in a comparative form -

	<u>2014 2015</u>	<u>2015 2016</u> (Upto 27 01 2016)
	Rs	Rs
Opening Balance	2 38 13 247 00	1 63 62 544 32
Income	<u>83,71,845 00</u>	<u>2,01,78,249 11</u>
Total	3 21 85 092-00	3 65 40 793-43
Expenditure	1 58 22 548 00	22 22 239 30
Closing Balance	<u>1,63,62,544 32</u>	<u>3,43,18,554 13</u>

Increase in income during the year 2015 2016 as compared to the previous year was due to more receipt of rent from tenant along with arrear and decrease in expenditure was due to merger of the Improvement Trust with the Municipal Corporation Ambala

The closing balance of Rs **3,43,18,554** as on 31 03 2016 was including investments in FDRs as detail given below

(A)

Sr No	FDRs	Amount Rs
1	Bank of Baroda Ambala City	1506999 00
2	State Bank of India Ambala City	888697 00
3	Bank of India Ambala City	643385 43
4	Bank of India Ambala City	3733925 88
5	State Bank of India Ambala city	5490633 00
6	Bank of India Ambala City	1865330-93
7	-do	3007040 06
8	HDFC Ambala City	1000000 00
9	Bank of India Ambala City	7000000 00
10	Bank of India Ambala City	5500000 00
		3,06,36,011-30

(B)

The details of Saving Bank Accounts

1	SBI Main Branch Ambala City	61 405 97
2	Bank of India	10 033 00
3	Canara Bank	12 508 67
4	SBI Poly Branch Cash Balance on 31 03 16	35 98 595-19
Grand Total (A + B)		3,43,18,554 13

The funds of the trust were kept in four bank accounts which is against the provisions of Section 75 of Haryana Town Improvement Trust Act 2008. The accounts in multiple bank may be closed immediately and funds may be transferred to Co operative Bank as per Govt instructions

The Department in its written reply stated as under

In reply to this audit para it is submitted that as per financial position opening balance for the financial year 2014 15 was Rs 2 38 Crore (**Annexure**) with closing balance of Rs 1 63 Crore whereas for the financial year 2015-16 opening balance was Rs 1 63 Crore (**Annexure**) with closing balance of Rs 3 43 Crore

Increase in income during the year 2015 2016 as compared to the previous year was due to more receipt of rent from tenant along with arrear and decrease in expenditure was due to merger of the Improvement Trust with the Municipal Corporation Ambala

[18] Para No 18 -TEMPORARY ADVANCES Temporary advances to the tune of Rs 7 36 513 87/- as detailed in "Appendix "J" to this report were outstanding for adjustment as on 27 01 2016 These needs to be got adjusted at an early date

The Department in its written reply stated as under

In reply of this para it is submitted that out of the Temporary Advances amounting to Rs 7 36 513 87/ an amount of Rs 1228/ (**Annexure**) has been recovered and credited in MC Fund and this amount pertaining after the year 1996 1997 Whereas regarding the recovery of remaining amount of Temporary Advances that are too much old and against the Government Department Moreover it is also intimated that some of the record of Improvement Trust has been reported as theft FIR in this regard has been lodged by the Municipal Corporation Ambala with the Police Department vide memo no MCA/6815/CMC dated 30 06 2017 Report thereof in the said FIR is still awaited after the receipt of the report action will be taken accordingly to settle the said Audit observation (**Annexure A 57**)

[19] Para No 19 ARREARS -Rs 3 46 58 592/ as detailed in **Appendix "K"** to this report were outstanding on account of arrears of scheme No 12 and 19 on account of sale of plot as on 31 03 2016 Efforts may be made to liquidate the arrears at an early date and compliance shown to audit

The Department in its written reply stated as under

In reply of this para it is submitted that out of the total arrear amounting to Rs 3 46 58 592/ an amount of Rs 72 97 842 relates to Scheme No 19 and Rs 2 73 60 750/ relates to Scheme No 12 An amount of Rs 12 52 812/- (**Annexure**) has been recovered out of Rs 72 97 842/- (Scheme No 19) and notices have been issued for the recovery of balance amount i.e Rs 60 45 030/ (Rs 72 97 842/ Rs 12 52 812/- = Rs 60 45 030/) Whereas recovery of Rs 2 73 60 750/ (Scheme No 12) is still pending as the matter is pending before the Court (**Annexure**)

[20] Para No 20 SHORT RECOVERIES/NON RECOVERIES/LOSS OF REVENUE While checking the Demand and Collection Register of rent for the year 2015 16 it was noticed that the balances amounting to Rs 12 41,796/ were outstanding against the tenants as detail below Necessary action may be taken to recover the outstanding arrears along with interest as per instructions and compliance shown to audit

Sr No	Name of Tenant	Shop No	Scheme No	Rent Rs
1	Smt Raj Rani	4	3	5098
2	Krishan Lal	5	3	23770
3	Krishan Lal Kulbhushan	21	3	2210
4	Chanan Ram	22	3	969
4 A	Mulak Raj	26	3	4104
5	Ashok Kumar	30	3	3836
6	Gopal Dass	B-2	3	1929
7	Rajpal	B 3	3	42536
8	Ram Dass	B-4	3	791
9	Dhanveer	1 A	9	13156
-10	Manish Aggarwal	1	12	2363
10 A	T C Goel	3	12	7797
10 B	Jeneder Jain	4	12	9126
10 C	- -- Do	5	12	8448
10 D	Ashok Kumar	24	12	30634
11	Advance India Project Ltd	38	12	4986
12	Sunny Mokha	42	12	13956
13	Pawan Kumar	65	12	8174
14	Mohinder Kumar	74	12	1599
15	Subhash Chander	75	12	8345
16	Sanjeev Kumar	76	12	547222
17	Dharambir Sharma	91	12	1585
18	Y P Dass	104	12	4699
19	Isha Ram	113	12	127851
20	Subhash Chander	114	12	6180
21	Krishan Lal Pahwa	115	12	51468
22	Jaspal Kumar Chawla	116	12	6180
23	Jaspal Kumar Chawla	117	12	13662
24	Vicky Kalra	118	12	24231

Sr No	Name of Tenant	Shop No	Scheme No	Rent Rs
25	Raman Gupta	120	12	92541
26	Krishan Lal Pahwa	121	12	22005
27	Sushil Kumar	122	12	2935
28	Inderpal Singh	123	12	26079
29	Anil & Sanjeev Yadav	8	19	3433
30	Ashok Kumar	24	19	64645
31	Gourav Gupta	26	19	4960
32	Rajesh Kumar	28	19	40583
33	Simranjit Singh	41	19	3806
34	Simranjit Singh	42	19	3904
Total				12,41,796/

The Department in its written reply stated as under

In reply of this para it is submitted that efforts are being made to recover the amount of Rs 12 41 796/ and in this regards notices have been issued to the defaulters (**Annexure**)

[21] Para No 21 -MISCELLANEOUS

(i) Annual physical verification of Trust moveable and immoveable property recorded in stock book or register was not carried out as required vide Rule 48 of the Punjab Town Improvement Trust Rules 1939 Needful may be got done now and compliance shown to audit

The Department in its written reply stated as under

In this regard it is submitted that some of the record of Improvement Trust has been reported as theft FIR in this regard has been lodged by the Municipal Corporation Ambala with the Police Department vide memo no MCA/6815/CMC dated 30 06 2017 Report thereof in the said FIR is still awaited after the receipt of the report action will be taken accordingly to settle the said Audit observation (**Annexure A 57**)

(ii) As per Section 75 of Haryana Town Improvement Trust Act 2008 all moneys be credited in a Government treasury or sub treasury or a bank to which the Govt treasury business has been made but Municipal Corporation (Improvement Trust Cell) is maintaining accounts/FDRs in various banks/private banks which is against the provision of Act ibid It is brought into the notice of the Commissioner Municipal Corporation Ambala for suitable action and compliance shown to audit

(iii) Rs 70/ Lacs and Rs 55/ Lacs were invested in bank of India in the shape of FDR s for one year but sanction of the Govt was not obtained as required under section 73 of Town Improvement Trust Act 2008 The Ex-post – facto sanction of the Govt may be obtained

The Department in its written reply stated as under

In the interest of Municipal Corporation Ambala to gain more interest accounts FDR are being made in various Private Banks instead of Nationalized Banks It is therefore requested to consider above reply and para may please be settled

**REPORT
ON
THE AUDIT AND INSPECTION NOTES ON THE ACCOUNTS OF
MUNICIPAL COUNCIL, PALWAL FOR THE PERIOD FROM APRIL 2015 TO
MARCH, 2016**

The Committee scrutinized the Audit and Inspection Notes on the Accounts of Municipal Council Palwal for the period from April 2015 to March 2016 audited by the Director Local Audit Haryana as under -

[1] Para No 1 LAST AUDIT NOTE/REPORT No action was taken on the last audit report. The report was received in Municipal office on dated 25.05.2015 but its annotated reply for settlement of audit objections was neither prepared nor sent to this office as required vide Rule XVII-17(2) (e) of the Municipal Account Code 1930. This was unsatisfactory and is brought to the notice of Director Urban Local Bodies Haryana Panchkula and Deputy Commissioner Palwal for taking suitable action against the Official/ Officers at fault. However the position of outstanding audit objections as on 31.03.2016 is given in appendix A to this report. Certified that while drafting Part-I of the draft audit Note no pending audit objections have been omitted from the statement of outstanding audit objections and that the period of audit notes and para Nos of the pending audit objections as shown in the said statement have been verified and are correct.

The Department in its written reply stated as under -

The Annual Audit Report for the year 2015-16 was received in MC Palwal on 01.03.2017. Action is being taken to drop audit paras at the level of Council with the help of Resident Audit Officer MC Palwal.

The Committee has desired that to keep the para pending

[2] Para No 2 (A) Record Not Put up - The record required in day to day audit was duly put up in audit except that mentioned in Annexure- H to this report. The same may be traced out and put up the same in audit at the earliest.

The Department in its written reply stated as under

Report required in the para is very old. The same is being reached and will be put up to Audit Shortly.

The Committee has desired that to keep the para pending

[3] Para No 3 FINANCIAL POSITION

(i) The financial position of the council is exhibited below in a comparative form -

Particulars	2014 15(Rs)	2015 16(Rs)
Opening balance	3977664/	1597605/
Income	90186061/-	187165901/
Total	94163725/-	188763506/
Expenditure	92566120/	150238158/
Closing Balance	1597605/	38525348/-

Increase in income and expenditure during the year 2015 16 as compared to the previous year was due to receipt of more Govt grants and expenditure on development works respectively Rs 150238158/- were spent including the amount of grant/ loans received for development works during the year under report out of which 45 08% i.e Rs 67732694/- as detailed below were spent for payment of salaries and other service benefits to Municipal employees during the year 2015 16 The details of total expenditure on establishment with its percentage to the total expenditure of the council is as under -

Sr No	Name of Branch	Amount (in Rs)	Percentage
1	Sanitation	35839811/-	23 85%
2	Works/Engineering	1847388/	1 22%
3	Fire Branch Salary	3708076/	2 47%
4	General Establishment	19888251/	13 24%
5	Other income House Tax Branch salary	155157/	0 10%
6	Retinal Benefits	6294011/	4 19%
G Total		67732694/	45 08%

The above detail shows that 45 08% of the total expenditure of the council relates to the establishment of the council which is on the higher side The expenditure may be suitably curtailed by restructuring/ right sizing the staff and efforts may be made to recover the arrears of taxes to improve the financial position of the council

The Department in its written reply stated as under -

The expenditure on Establishment shown in the report is justified as it is related to disbursement of salary of employees appointed on the posts duly sanctioned by the Govt Therefore para may please be drop

The Committee has desired that to keep the para pending

(II) Liabilities amounting to Rs 23143103/- as detailed below were outstanding as on 31 03 2016. Thus the financial position of the council was not so sound but deplorable. This is brought to the notice of Director ULB & D C Palwal to gear up the tax collection of the council for maximum recovery of Municipal taxes and tapping new resources to augment the income besides plugging pilferage/ leakage of revenue in the existing means and economy in expenditure needs to be reviewed.

S No	Particulars	Amount Outstanding
1	Loans to be repaid (excluding interest)	1 30 57 601/-
2	Retirement Benefits	15 00 000/
3	Audit Fee	35 85 502/
4	Other Out Standing Payments	50 00 000/
TOTAL		Rs 23 14 103/

It is evident from the above that the council did not maintain the minimum balance as required under rule XVII 16 of Municipal Account code 1930 which was quite irregular. The council was not in a position to pay even priority charges like loan DULB share pension contribution etc. The Municipal Council is as such advised to explore fresh resources of income and liquidation of arrears of various taxes and to plug the leakage of revenue from the existing ones and also an effect economy in the expenditure.

The Department in its written reply stated as under -

Out of the outstanding liabilities of the council all the benefits of the Retired employees has been paid and nothing is due to them. However economic position of the council is not so sound. Efforts are being made to clear the outstanding dues and to increase the income of the Council.

The Committee has desired that to keep the para pending

[4] **Para No 4 - AUDIT FEE (a)** Actual Audit fee for the year 2015 2016 worked out to Rs 1622276/- and it was outstanding. The same may be credited to Govt Treasury under the head 0070 other Administrative Services 60 Other Services B Non Tax Revenue-110 Fee for Govt Audit and original treasury challan be sent to this office for verification and return.

The Department in its written reply stated as under

Audit Fee on the para is still outstanding which will be paid shortly.

The Committee has desired that to keep the para pending

(B) Previous audit fee up to 2014-15 was also outstanding amounting to Rs 1963226/- Which may also be credited with the current audit fee under the above proper receipt head under intimation to Audit.

The Department in its written reply stated as under -

Audit Fee on the para is still outstanding which will be paid shortly

The Committee has desired that to keep the para pending

[5] Para No 5 GRANTS a) The position of grants received by the council during the year 2015 16 depicted in Appendix B to this report and are commented as under -

I) The grants shown at Sr No 2 4 5 to 6 7 10 11 12 17 & 22 were fully utilized for the purpose for which these were sanctioned Their Utilization Certificate may be issued after getting verified them from the audit

The Department in its written reply stated as under -

Out of the grants shown in the para the Utilization Certificate of the grants shown at Sr No 2 5 6 7 10 11 12 & 17 has been sent to Govt However Utilization Certificate of other grants are being prepared & will be sent to the Govt shortly

The Committee has desired that to keep the para pending

II) Grants shown at Sr No 3 9 13 14 16 19 20 21 23 & 24 is lying unspent The same may either be utilized as per terms and conditions or refunded to Govt if not required under intimation to the audit

The Department in its written reply stated as under -

The grant shown at Sr No 3 16 19 20 & 24 has been fully utilized for which Utilization Certificate will be sent to the Govt shortly However grant shown at sr no 9 13 14 21 & 23 are being utilized

The Committee has desired that to keep the para pending

III) Grants shown at Sr No 1 8 15 & 18 were partially utilized The balances of the same may either be utilized as per terms and conditions of sanction of these grants or refunded to Govt if not required under intimation to audit

The Department in its written reply stated as under

The grant shown at Sr No 8 & 15 has been fully utilized and Utilization Certificate sent to the Govt However grants shown at Sr No 1 & 18 are being utilized

The Committee has desired that to keep the para pending

IV) Sanction letter No in respect of grant shown at Sr No 4 5 10 11 12 & 17 of this Appendix were not forthcoming in audit to verify the expenditure in accordance with the terms/ conditions stipulated for these grants These may be traced out or duplicate copy of sanctioning letter be obtained from the office concerned and put up to audit for necessary verification

The Department in its written reply stated as under

The grant shown at Sr No 8 & 15 has been fully utilized and Utilization Certificate sent to the Govt. However grants shown at Sr No 1 & 18 are being utilized

The Committee has desired that to keep the para pending

b) The position of grants received by the council prior to year 2015-16 is shown in Appendix C to this report and commented as under

i) The grants shown at Sr No 1-3 to 9-13 to 15-35-36-39-43 to 52-56 to 66-72 to 77-80-82 & 83 of this appendix were deposited with Public Health Deptt and grants shown at Sr No 11 & 12 deposited with Panchayati Raj Gurgaon for deposit works but their utilization certificates duly verified by the Principal Accountant General Haryana were still not obtained. The audited expenditure statements duly verified by Principal Accountant General Haryana may now be obtained & shown to audit

The Department in its written reply stated as under -

Letters has been issued to XEN PH Department Palwal & XEN Panchayati Raj Gurgaon for submission of Utilization Certificate duly verified by AG Haryana

The Committee has desired that to keep the para pending

ii) Rs 66,563/- out of grant shown at Sr No 94 were transferred to B D P O Palwal for installation of submersible pump vide Vr No 71 dated 08/10/2008 without sanction of competent authority and without pre audit which was irregular. The same may be got regularized now with the sanction of competent authority and compliance be shown to audit

The Department in its written reply stated as under -

Letter has been issued to BDPO Palwal for submission Utilization Certificate duly verified by AG Haryana

The Committee has desired that to keep the para pending

iii) Grant amounting to Rs 3,50,000/- shown at Sr No 41 of this Appendix was to be utilized up to 31/03/1996 but it was received on 22/02/1996 and spent in the month of 4/96. This may be got regularized with the sanction of competent authority under intimation to Audit

The Department in its written reply stated as under

Request has been sent to Additional Deputy Commissioner Fardabad to grant permission for extension of time to utilize grant up to 4/96

The Committee has desired that to keep the para pending

iv) Unspent balances of grants shown at Sr No 2-10-16 to 34-38-40-53 to 55-71-78-79-81-84 to 93-95 to 110-134-145-146-148-151 & 152 of this

Appendix may either be utilized with the sanction of competent authority or refunded to the Govt under intimation to audit

The Department in its written reply stated as under -

Grant shown at Sr No 84 90 93 95 96 97 98 99 100 101 102 103 104 105 106 148 151 & 152 has been fully utilized and Utilization Certificate sent to the Govt. from time to time Grant shown at Sr No 91 92 108 109 110 & 146 fully utilized and Utilization Certificate will be sent to Govt shortly However grant shown to Sr No 107 134 145 are being utilized and grant shown at Sr No 2 10 16 to 34 38 40 53 to 55 71 78 79 81 85 to 89 are very old and record is not traceable

The Committee has desired that to keep the para pending

v) Grants shown at Sr No 114 116 117 123 125 127 139 144 & 154 were partially utilized The balances of the same may either be utilized as per terms and conditions of sanction of these grants or refunded to Govt if not required under intimation to audit

The Department in its written reply stated as under -

Grant shown at Sr No 114 116 117 123 125 144 are fully utilized and Utilization Certificate sent to Govt from time to time However grant shown at Sr No 139 is being utilized and Sr No 154 is fully utilized and UC will be sent shortly and record related to grant shown at Sr No 127 is not traceable

The Committee has desired that to keep the para pending

vi) Sanction letter No in respect of grant shown at Sr No 67 68 70 141 & 142 of this Appendix were not forthcoming in audit to verify the expenditure in accordance with the terms/ conditions stipulated for these grants These may be traced out or duplicate copy of sanctioning letter be obtained from the office concerned and put up to audit for necessary verification

The Department in its written reply stated as under

Letter in respect of grants shown at Sr No 67 68 70 141 & 142 are being reached and will be put up to Audit shortly

The Committee has desired that to keep the para pending

viii) Rs 7 68 034/- of grant shown at Sr No 69 of this Appendix were spent for work other than approved by sanctioning authority This may either be got regularized with the approval of sanctioning authority or the amount of grant refunded to the funding agency

The Department in its written reply stated as under -

Letter in respect of grants shown at Sr No 67 68 70 141 & 142 are being reached and will be put up to Audit shortly

The Committee has desired that to keep the para pending

ix) The grants at Sr No 37 111 to 113 115 118 to 122 124 126 128 to 133 135 to 138 140 to 143 147 & 153 were fully spent but their U Cs have not been issued the U C may be issued now and compliance be shown to audit

The Department in its written reply stated as under

Grant shown at Sr No 111 to 115 118 119 124 126 128 to 133 135 to 138 141 142 147 are fully utilized and UC sent to the Govt Record relates to Grants shown at Sr No 37 120 are not traceable However grants shown at Sr No 121 122 153 are fully spent and UC will be send to the Govt shortly However grants shown to Sr No 140 143 are being spent and UC s thereof will be submitted to Govt in due course

The Committee has desired that to keep the para pending

C) Grants under Revenue Earning Scheme -

(i) No grant under Revenue Earning Scheme was received during the year 2015-2016 The position of grants received up to 31 03 2016 is shown in Appendix D to this report

The Department in its written reply stated as under

This is a informative para and need not required any action

The Committee has desired that to keep the para pending

(ii) The unspent amount shown in column No 10 of grants shown at Sr No 1 & 3 to 5 were still not refunded to the funding agency The same may be utilized after obtaining the approval of competent authority or refunded to Govt immediately under intimation to Audit

The Department in its written reply stated as under

Grant shown at Sr No 1 & 3 to 5 are very old and record not is traceable

The Committee has desired that to keep the para pending

(III) The grant of Rs 75 000/- as shown at Sr No 2 of this Appendix was to be utilized upto 31 03 1987 but it was spent after the prescribed period of utilization without approval of the Govt Ex post facto sanction of grant may be obtained now and shown to audit at the earliest

The Department in its written reply stated as under

Letter is has been written to Director Urban Local Bodies Haryana Panchkula to grant permission for extension of time to utilize grant up to 10/1983

The Committee has desired that to keep the para pending

[6] Para No 6 -LOANS -

(1) No loan was raised/ received by the council during the year 2015-16

The Department in its written reply stated as under -

No comments required in this para

The Committee has desired that to keep the para pending

(2) The position of loan received by the council up to 31 03 2016 is shown in Appendix E to this report

(a) The amounts of loans shown at Sr No 126 to 19 and 23 to 26 of the Appendix were deposited with Public Health Deptt but utilization certificate duly verified by the Principal Accountant General Haryana were still not obtained These may be got expedited

The Department in its written reply stated as under

Letter has been written to XEN PH Department Palwal for Utilization Certificate duly verified by AG Haryana

The Committee has desired that to keep the para pending

(b) The repayment of principal and interest of loans as detailed in this Appendix were not being made since 1980 81 and no repayment of loan was made during the year 2015 16 This is again brought to the special notice of Director Urban Local Bodies Haryana Panchkula & Deputy Commissioner Palwal for taking suitable action against the official at fault besides ensuring that repayment of loans along with interest of these loans now and always in future as per terms/ conditions of loans

(c) The unspent amount of loan at Sr No 27 of this Appendix may be utilized as per terms & conditions or refunded to the funding agency

The Department in its written reply stated as under -

This para is very old and record is being reached for proper reply

The Committee has desired that to keep the para pending

[7] Para No 7 -ARREAR (i) The position of arrears of House Tax & Fire Tax outstanding as on 31-3 2016 is exhibited in Appendix F to this report

The Department in its written reply stated as under -

This is a informative para and need not required any action

The Committee has desired that to keep the para pending

(ii) The position of demand recoveries and arrears of House Tax as shown in this Appendix could not be verified because the House Tax demand and collection register were lying incomplete as the horizontal total of demand recoveries and arrears were not worked out since 2001 02 Moreover the

postings of G 8 receipts in Demand & Collection registers of these taxes were also not made since 4/2010. The totals of demand & collection of House Tax were not worked out therefore arithmetical accuracy of the vertical and horizontal totals of Assessment Registers could not be tallied with Demand and collection registers. Totals of tax assessed were also not worked out. The House Tax demand and collection registers for the year 2001-02 to 2015-16 may be got completed and shown to audit along with other relevant record for necessary check.

The Department in its written reply stated as under -

Any survey was not conducted after year 2001-02. Survey of House Tax is in under process after the completion of survey record of House Tax Demand & Collection & Assessment registers maintained by this office.

The Committee has desired that to keep the para pending

[8] **Para No 8 - TEMPORARY ADVANCES** -Temporary advances amounting to Rs 6222585/- as detailed in Appendix-G to this report were outstanding for adjustment against Administrators/ Employees of Local Bodies/ Govt. Deptt. and Ex members of the Municipal Council as on 31-3-2016. Most of these advances are pending for adjustment for a very long period ranging from 3 years to 35 years but no action was taken during the year 2015-16 for the adjustment of these advances. Non rendering of adjustment accounts of temporary advances within a month tantamount to temporary misappropriation/ embezzlement of Municipal funds. Immediate steps should be taken for obtaining the adjustment accounts of these advances now and for taking suitable action against the defaulters within the ambit of instructions laid down in Commissioner & Secretary to Govt. Haryana Local Govt. Deptt. Memo No 20/317/78-5C II Dated 31-01-1979 and compliance shown to audit.

The Department in its written reply stated as under

Most of the Advances are very old and pertaining to Govt. Department for which action is being taken to adjust these advances. However advances taken during recent year are being adjusted.

The Committee has desired that to keep the para pending

[9] **Para No 9 - CASES OF IRREGULAR/ EXCESS & AVOIDABLE PAYMENTS -**

i) In the following cases the payments were made without pre auditing the bills from Audit/ RAO. This unhealthy and undesirable practice of making payments independent of audit in contravention of Govt. instructions and provisions of Municipal Account Code 1930 is specially brought to the notice of Deputy Commissioner Palwal and Director Urban Local Bodies Haryana Panchkula for looking into the matter and for taking suitable action against the official/ officer at fault. Neither the purpose of payments was of an emergent nature nor was any priority involved. The Govt. may take early action in the matter so that this irregularity may not turned into a big loss to the council.

Sr No	Vr No	Month	Amount	Particulars of payment/ paid to
1	42	8/15	734100/	Payable to SVN Associates on a/c of Monkey catching and displacing them
2	43	8/15	9900/	Payable to Manager SBI on a/c of Service Tax of SVN Associates
3	51	8/15	178000/	Pay to Raghav Electrician & Trading on a/c of purchase of R O System with cooler
4	15	10/15	206614/	Payable to M/s SVN Associates on a/c of outsourcing Payments
5	94	10/15	195686/	Payable to M/s Moto Ram & Sons on a/c of Purchase of P O L for M C Vehicles
6	127	11/15	129294/	Payable to M/s Jaress Hanuman Nussasy & Maintenance on a/c of Renovation of M C Parks & Lawns
7	128	11/15	335683/	Payable to M/s Jaress Hanuman Nussasy & Maintenance on a/c of Renovation of M C Parks & Lawns
8	3	2/2016	36562/	Payable to Smt Rajendri on a/c of Re imbursement of Medical bills

The Department in its written reply stated as under

Bill shown at Sr No 1 to 8 are passed by the Auditor at the time of releasing payment

The Committee has desired that to keep the para pending

ii) Expenditure in excess of budget provision of 2015-2016 as shown below was not regularized even after lapse of the financial year This was highly objectionable The excess amount so incurred over the budget provision during the year 2015 16 may be got regularized now with the sanction of competent authority and compliance shown to audit

Name of Head	Budget Provision	Actual Expenditure	Excess Expenditure
Retired employees benefits	5700000/	6294011/	594011/
M W contingency	400000/	543234/	143234/
Suspense Account	5000000/	5703633/	703633/

The Department in its written reply stated as under

Action is being taken to regularized these expenditure in next meeting MC Palwal

The Committee has desired that to keep the para pending

[10] Para No 10 Short recoveries/ Non recoveries of taxes and loss of revenue

i) The budgeted targets/figures in respect of following heads of income were not achieved during the year 2015-16 The low receipt speak either the lack of efforts on the part of Municipal staff and reflect the impression of evasion of municipal taxes or the budget figures were imaginary and unrealistic This is brought to the notice of Deputy Commissioner Palwal and Director Urban Local Bodies Haryana Panchkula for looking into the matter besides ensuring the achievement of budgeted targets in future

Sr No	Head of Account	Budget Estimates	Actual Income	Short Realized	Income %
1	Development charges	55000000/	24050365/	30949635/	43 72 %
2	Interest	2500000/	548048/	1951952/	21 92%
3	Show Tax/ Auction of Agriculture land	6000000/	Nil	6000000/	100%
4	Stamp Duty	90000000/	63399689/	26600311/	70 44%
5	House Tax	25000000/	4880609/	20111391/	19 54%
6	Rent	12500000	6946443/	5*53547/	55 57 %
7	Advertisement charges	3500000/	Nil	3500000/	100%
8	Fire Tax	150000/	Nil	150000/	100%
9	Trade Licence	600000/	299240/	310760/	49 87%
10	Vehicle Registration	6000000/	3118085/	2381915/	51 96 /
11	Electricity Duty	6000000/	Nil	6000000/	100%
12	Coping fee	200000/	69902/	130096/	34 95%
13	Composition Fee unauthorized construction	5000000/	150000/	4850000/	3%
14	Composition Fee on Fire NOCs	600000/	Nil	600000/	100%

Sr No	Head of Account	Budget Estimates	Actual Income	Short Realized	Income %
15	Tahbazari/ Malba charges	2500000/	739000/	1761000/	29.56%
16	Suspense account	40093000/	2679707/	37413293/	8.68%
17	Auction of Dead animal	1000000/	Nil	1000000/	100%
18	Fire Charge	125000/	41800/	83200/	33.44%
19	Excise duty+ VAT Tax	62500000/	11011078/	51488922/	17.61%
20	Sale of Land	55000000/	9847909/	451520917/	17.90 %

The Department in its written reply stated as under -

Direction/instruction has been issued to the all branch of MC Palwal for increase target budgeted income

The Committee has desired that to keep the para pending

ii) Expenditure in excess of budget provision of 2015-2016 as shown below was not regularized even after lapse of the financial year. This was highly objectionable. The excess amount so incurred over the budget provision during the year 2015-16 may be got regularized now with the sanction of competent authority and compliance shown to audit.

Name of Head	Budget Provision	Actual Expenditure	Excess Expenditure
Retired employees benefits	5700000/	6294011/	594011/
M W contingency	400000/	543234/	143234/
Suspense Account	5000000/	5703633/	703633/

The Department in its written reply stated as under -

Action is being taken to regularized these expenditure in next meeting MC Palwal

The Committee has desired that to keep the para pending

[11] Para No 11 - Short-recoveries/ Non recoveries of taxes and loss of revenue

i) The budgeted targets/figures in respect of following heads of income were not achieved during the year 2015-16. The low receipt speak either the lack of efforts on the part of Municipal staff and reflect the impression of

evasion of municipal taxes or the budget figures were imaginary and unrealistic This is brought to the notice of Deputy Commissioner Palwal and Director Urban Local Bodies Haryana Panchkula for looking into the matter besides ensuring the achievement of budgeted targets in future

Sr No	Head of Account	Budget Estimates	Actual Income	Short Realized	Income %
1	Development charges	55000000/	24050365/	30949635/	43 72%
2	Interest	2500000/	548048/	1951952/	21 92%
3	Show Tax/ Auction of Agriculture land	6000000/	Nil	6000000/	100%
4	Stamp Duty	90000000/	63399689/	26600311/	70 44%
5	House Tax	25000000/	4880609/	20111391/	19 54%
6	Rent	12500000	6946443/	5553547/	55 57%
7	Advertisement charges	3500000	Nil	3500000/	100%
8	Fire Tax	150000/	Nil	150000/	100%
9	Trade Licence	600000/	299240/	310760/	49 87%
10	Vehicle Registration	6000000/	3118085/	2881915/	51 96%
11	Electricity Duty	6000000/	Nil	6000000/	100%
12	Coping fee	200000/	69902/	130096/	34 95%
13	Composition Fee unauthorized construction	5000000/	150000/	4850000/	3%
14	Composition Fee on Fire NOCs	600000/	Nil	600000/	100%
15	Tahbazan/ Malba charges	2500000/	739000/	1761000/	29 56%
16	Suspense account	40093000/	2679707/	37413293/	8 68%
17	Auction of Dead animal	1000000/	Nil	1000000/	100%
18	Fire Charge	125000/	41800/	83200/	33 44%
19	Excise duty+ VAT Tax	62500000/	11011078/	51488922/	17 61%
20	Sale of Land	55000000/	9847909/	451520917/	17 90%

The Department in its written reply stated as under -

Direction/instruction has been issued to the all branch of MC Palwal for increase target budgeted income

The Committee has desired that to keep the para pending

ii) Short Realization of Rs 1408486/- in respect of Shops & Rent

A tender for displaying advertisement in MC limits was invited on dated 17-01-2013 in the year 2012-13 as per Advertisement policy 2010 by MC Palwal and tender for the above said work was allotted to M/s Balaji Advertisement Delhi being highest bid prices for Rs 3174000/- for three years 2013-14 2014-15 and 2015-16 on the condition of 10% annual increase in the bid price accordingly the advertisement amount for the year 2014-15 worked out Rs 3491400/- (10% increase) & No Amount was shown credited in the year 2015-16 But only Rs 2897400/- was got deposited in MC fund Therefore Rs 594000/- were short realized/recovered The same may be recovered now and the credit be shown to the audit besides taking necessary action against the official at fault

The Department in its written reply stated as under -

The matter of recovery is advertisement fee pending due to Hon ble Court of Palwal

The Committee has desired that to keep the para pending

iii) Details of monthly consumption of electricity units within the limit of the council were not obtained from the Dakshin Haryana Bijli Vitran Nigam Ltd Palwal for the period 2015-16 However Municipal Tax amounting to Rs 3066950/- as detailed below was adjusted in the bills of street light by the DHBVN Ltd Palwal Therefore the accuracy of the amount of tax due and adjusted in the bills could not be checked in audit Requisite details of consumption of electricity units may be obtained from the office concerned and put up to audit at the earliest

Sr No	Month in which Municipal Tax deducted from Street Light Bill	Amount deducted
1	4/12	203951/
2	5/12	180949/-
3	6/12	236020/-
4	7/12}	624839/-
5	8/12}	
6	9/12	268762/
7	10/12	300307/
8	11/12	309031/
9	12/12	299493/
10	01/13	238788/
11	02/13	161145/
12	03/13	243665/-
Total		3066950/

The Department in its written reply stated as under

Action is being taken to adjust the M tax into get satisfied statement from D H B V N Palwal

The Committee has desired that to keep the para pending

iv) A meat market consisting of 25 shops and a slaughter house was got constructed in the year 2002-03 by the Council out of which 11 shops were let-out on 21/03/2003/ 08/04/2003 to the following persons. Neither the rent of these shops was realized/ recovered since then from the tenants nor legal action taken as per terms and conditions of auction was intimated. This has resulted into a loss of Rs 2235099/- (excluding penalty) on account of rent of these shops up to 31/03/2016 (as detailed below). Moreover the demand of rent of these shops was not raised in demand and collection register for the year 2003-04 to 2015-16. Adequate steps may be taken to recover the arrear of rent/ enhanced rent (after every 5 years) along with penalty for delay from the concerned besides getting the relevant demand and collection registers completed and action taken against the official at fault under intimation to audit.

[illegible]

The Department in its written reply stated as under -

Direction/instruction has been issued to the Rent branch of MC Palwal for recovery of these shops rent

The Committee has desired that to keep the para pending

v) Scrutiny of Demand & Collection registers of various taxes levied by the Municipal Council revealed that due to non comply with the directions issued vide Director Urban Local Bodies Haryana Panchkula vide letter No PA/ DUD/01/39877 dated 20 09 2001 the Council has neither raised any demand against the various companies who have constructed/ installed cellular/ mobile towers/ transmission stations in Municipal limits nor effective steps were taken for recovery in this regard since 20 09 2001 Whereas so many transmission stations and towers are in existence in the city and this is leading to heavy loss of Municipal revenue Hence a survey may be conducted in this regard and demand be raised on account of installation fee along with renewal fee and composition fee etc from the date of beginning of cellular system of transmission in municipal limits and compliance be pointed out to audit

The Department in its written reply stated as under -

Notice has been issued to the Mobile towers company by the Municipal Engineering branch

The Committee has desired that to keep the para pending

vi) As per Govt decision conveyed vide Director Urban Local Bodies Haryana Panchkula Memo No 50173 dated 17 12 2004 for sale of Municipal land to the 446 persons who were occupying the land for the last several years unauthorisely but neither the encroachment register of the Council to ascertain the genuineness of the persons was made available in audit nor any Govt approved list of encroachers showing the particular area of land to be sold to the encroachers was put up in audit Entries in immovable property register of the Council regarding sale of land with size/ area were also not made Moreover it was noticed that the cost is being deposited in unequal installments without Govt approved rates and without charging interest etc causing recurring loss of revenue to the Council Terms & conditions time limit of depositing the cost of land may also be specified with the approval of competent authority and compliance be shown to audit

The Department in its written reply stated as under -

Direction/instruction has been issued to the Municipal branch of MC Palwal for prepared the Immoveable property register to 446 incroacher person

The Committee has desired that to keep the para pending

vii) The record of coping fee realized was not made available to audit despite of many written verbal requests & requisitions were issued to the Municipal authorities The same may be put up to audit for necessary check

The Department in its written reply stated as under -

Direction/instruction has been issued to the Municipal branch of MC Palwal for prepared the Immovable property register to 446 incroacher person

The Committee has desired that to keep the para pending

(viii) Less deposit/Temp Embezzlement - While checking the daily income of M C Palwal the following cases of less deposit/Temp embezzlement were noticed amounting to Rs 1420/- The same may be made good from the official at fault besides taking suitable action against the official /officials at fault

Sr No	G 8No./ Date	Income realized	Income deposited	Less deposited
1	31/3135 04 06 2015	400/-	Nil	400/-
2	72/3248 07 08 2015	10/-	Nil	10/-
3	3/3263 29 08 2015	400/-	395/-	05/-
4	15/3263 04 09 2015	330/-	325/-	05/-
5	20/3281 02 11 2015	5200/-	4200/-	1000/-
			Total	1420/-

The Department in its written reply stated as under -

The amount of Rs 1420/- has been deposited vide G8 No 64/3294 dated 08 01-2016 G8 No 31/3135 dated 02-12-2015 and G8 No 31/3467 dated 01-08-2017 to MC fund by the concerned branch of MC Palwal

The Committee has desired that to keep the para pending

[12] Para No 12 Provident Fund Accounts -

The individual Bank Pass Book of G P F of municipal employees were not obtained from the concerned Bank These may be obtained now and put up to verify the monthly deposit in individual G P F Pass Books of the employees The balances of liabilities register of G P F (PF-1A) were still not worked out and reconciled with the balances of Post Office/ Bank Pass Books/ PF-4 since 4/1985 The matter is brought to the notice of Deputy Commissioner Palwal and the Director Urban Local Bodies Haryana Panchkula for taking suitable action against the official/ officer at fault The record may be got completed / reconciled now without any further delay and compliance shown to audit

The Department in its written reply stated as under -

PF 1 register has been completed and Direction/Instruction has been issued to the EC Branch Clerk of MC Palwal for prepared the other GPF register immediately

The Committee has desired that to keep the para pending

[13] Para No 13 -HOUSE TAX - The computerized House Tax Assessment Registers were maintained for the year 2001-2002 and no Assessment Registers were maintained from the year 2002 onwards Similarly the demand and collection registers were maintained up to 2011-12 and no demand and collection registers were maintained from the year 2012-13 onwards Moreover instead of maintaining such registers on prescribed formats namely T S-1 TS 2 TS-3 TS-4 and TS 5 as per rule VII 2 to VII 5 of MA code- 1930 mentioned in Chapter VII of the Municipal Account Code 1930 The Assessment Registers maintained also contained numerous cuttings/over writings additions and alterations etc without proving the accuracy of Demand and Collection as per provision contained in Municipal Account Code 1930 chapter VII and as such the occurrence of short/less realization even embezzlements etc cannot be ruled out The aspects/considerations of assessment of House Tax with reference to the previous assessments of suitable enhancement thereof inclusion of new properties for House Tax with reference to the building applications register/composition register etc were also not taken into consideration Necessary certificates i e

- (a) Page count Certification that register contained pages from ——— to ———
- (b) That the entries in registers have been correctly/accurately brought from the assessment register form T S 1 or the Tax Register T S 3 or T S 5
- (c) That the total demand agreed with the totals in the Assessment Register of Tax Register
- (d) That all arrears due on account of previous years have duly been included/accounted for in the Tax Demand and Collection registers of the succeeding/current year as the case may be
- (e) That all the potential value G 8 s vide which amount of House Tax/Rent etc were realized had been posted in concerned register by the Tax Superintendent/Secretary or Executive officer as the case may be which were required to be recorded on Assessment Registers /Demand and that all the potential value G 8 s vide which amount of House Tax/Rent etc were realized had been posted in concerned register by the Tax Superintendent/ Secretary or Executive officer as the case may be which were required to be recorded on Assessment Registers /Demand and

The Department in its written reply stated as under -

Direction/instruction has been issued to the House Tax Branch Clerk of MC Palwal for prepared & maintain the House tax Assessment registers and Demand & collection registers

The Committee has desired that to keep the para pending

[14] Para No 14 - MISCELLANEOUS -

(i) License registers in form L 2 in respect of licenses issued under various bye laws applicable to council for the period 4/2003 onwards were not maintained. As such the proper check over the licenses issued could not be exercised effectively in audit. These may be maintained now. Suitable action against those licensees who did not get their licenses renewed for the year 2015-16 on time as required vide rule IX 2 of Municipal Account Code 1930 may be taken now and compliance shown to audit.

The Department in its written reply stated as under

Direction/instruction has been issued to the License Clerk of MC Palwal for prepared & maintain the L-1 & L-2 register

The Committee has desired that to keep the para pending

ii) Encroachment register was still lying incomplete since 1986. No entry was made in it. The same may be completed now brought upto date as required vide rule XI 1A of Municipal Account Code 1930 and the compliance shown to the audit.

The Department in its written reply stated as under -

Direction/instruction has been issued to the Building Branch of MC Palwal for prepared & maintain the Encroachment register

The Committee has desired that to keep the para pending

(iii) Shops and buildings constructed from the 4/2003 to 3/2016 were not got entered in the Register of Immovable Properties which may be got done now and invariably in future

The Department in its written reply stated as under

Direction/instruction has been issued to the Municipal Engineering Branch of MC Palwal for prepared & maintain the Shops & Building Immovable property register

The Committee has desired that to keep the para pending

(iv) The movable & immovable properties of Municipal Council were not got physically verified as per provisions of rule XVII 12 of Municipal Account Code 1930 for the period 4/2003 to onwards. Unserviceable items of stock/store which had become obsolete by their frequent use were not sorted out and got

written off with the sanction of competent authority as specified in rule XVII 13
ibid This should be done now and always in future

The Department in its written reply stated as under

Direction/instruction has been issued to the Municipal Engineering Branch of MC Palwal for prepared & maintain the moveable and Immovable property register

The Committee has desired that to keep the para pending

(v) Sanctioned Building Plans of various community Centres being built by Municipal Council vide resolution No 13 of 12 03 2012 & resolution No 5 of 30 08-2013 and entries thereof in the immovable property register were not shown/put up to audit, The same may be put up/shown to audit now

The Department in its written reply stated as under

Direction/instruction has been issued to the Municipal Engineering Branch of MC Palwal for prepared & maintain the Plantation/tree register

The Committee has desired that to keep the para pending

(vi) Register of trees was still not maintained since 4/2003 nor the trees growing on the land of the council got entered location wise and counted for maintaining its proper record Needful may be done now and compliance shown to audit

The Department in its written reply stated as under

Direction/instruction has been issued to the Municipal Engineering Branch of MC Palwal for prepared & maintain the Plantation/tree register

The Committee has desired that to keep the para pending

(vii) Register of cheques was not maintained since 10/2005 in the absence of which accuracy of cheques encased or not could not be ascertained The same may be maintained now and always in future and compliance be pointed out to audit

The Department in its written reply stated as under -

Direction/instruction has been issued to the Cashier of MC Palwal for prepared & maintain the Cheque received register

The Committee has desired that to keep the para pending

(viii) The balances of General Cash Book as well as Govt. Grants Cash Book were not reconciled with the Bank Pass Books since 01/2009 and 08/2009 respectively This was very serious and irregular This is brought to the notice of Director ULB & D C Palwal to look into the matter and taking suitable action against the official at fault The balances of General Cash Book as well as Govt. Grants Cash Book may be reconciled now with the Bank Pass Books and compliance shown to audit

The Department in its written reply stated as under

Direction/instruction has been issued to the Accountant of MC Palwal for reconciled of cash Book

The Committee has desired that to keep the para pending

(ix) The actual payees receipts in respect of payments in respect of income tax and sale tax etc were not forthcoming in audit which was quite irregular and may cause any financial irregularity/embezzlement. The same may be got obtained now and shown invariably in future.

The Department in its written reply stated as under -

Direction/instruction has been issued to the Accountant of MC Palwal for put up APR Sale Tax Income Tax on Audit Branch

The Committee has desired that to keep the para pending

(x) The Municipal fund/grants have been kept as many as 22 Nos of Bank accounts which is against the provision of M C Code 1930 under rule XVII 16 as and the Govt instructions issued from time to time. Two Bank accounts i.e. one for Municipal fund and other for the Govt grants may be kept operating and all other bank accounts may be closed forthwith under intimation to audit.

The Department in its written reply stated as under

As per interactions received from the Govt from time to time sprat account maintain for each grant as such 22 account are justified and this para may please be dropped.

The Committee has desired that to keep the para pending

(xi) The record regarding remittance of administrative share to the DULB Panchkula was not maintained in the absence of which amount of rent remitted and outstanding share could not be verified. However the Council was pointed out that share payable as taken in the liabilities shown Rs 3600000/- too could not be verified due to non production of supporting record which was quite irregular on the part of MC authorities. The upto date record may be maintained now and shown to audit for necessary check and omission explained.

The Department in its written reply stated as under

1% share payable to DULB Haryana being workout and the same to Audit shortly.

The Committee has desired that to keep the para pending

(xii) The record regarding cases of unauthorized constructions was not maintained and in the absence of which the position of the unauthorized cases and action taken by the Municipal authorities could not be watched in audit which was quite irregular on the part of Municipal authorities. However there were 24 cases pending in the honorable courts but the status of these cases could not be ascertained in absence of record. The requisite record may be

maintained now brought upto date and shown to audit and it may also be ensured that there is no loss of revenue on this account

The Department in its written reply stated as under -

Direction/Instruction has been issued to the Municipal Engineering Branch of MC Palwal for prepared & maintain the Unauthorized Construction register

The Committee has desired that to keep the para pending

(xiii) The auction of old news papers and empty cement bags were not done during the year 2015-16. The needful may be done now and credited pointed out in audit

The Department in its written reply stated as under -

Direction/Instruction has been issued to the Librarian of MC Palwal for Auction of Old News papers

The Committee has desired that to keep the para pending

(xiv) Monthly/ Annual Accounts for the period under report as required under rule III 6 & III 7 of Municipal Account Code 1930 were not prepared and got checked in audit. The same may be done now and compliance shown to audit

The Department in its written reply stated as under -

Direction/Instruction has been issued to the Account Branch of MC Palwal for prepared the Monthly and Annual account in Future

The Committee has desired that to keep the para pending

(xv) The instructions issued vide DLB memo No AO/86/455592 617 dated 30-12-1986 and vide Examiner Local Fund Accounts memo No 111 (280) LAD/PA-IV/8-6 87/56 date 21-11-1986 regarding taking NOC from Audit on file before placing purchase/supply order and work order are not being followed which may be followed and adhere to so as to avoid complication and audit objection at the time of Pre auditing and passing of the bills for payment

The Department in its written reply stated as under

Direction/Instruction has been issued to the Municipal Engineering Branch of MC Palwal for taking NOC to Audit Branch after getting the tender process

The Committee has desired that to keep the para pending

[15] **Para No 15 - AUDIT REQUISITIONS** The following Audit requisitions/objections still remained unsettled which may be attended to early under intimation to audit

i) **Audit objections - 1 to 28 (2015-16)**

ii) **Audit requisitions - 1 to 11 (2015-16)**

The Department in its written reply stated as under

All the Audit Objections/Requisition are removed as soon as possible by following the guidelines and directions of Govt

The Committee has desired that to keep the para pending

GENERAL OBSERVATION/RECOMMENDATION OF THE COMMITTEE

Apart from the Committee also gave the following Recommendations/Observations

समिति के सज्ञान मे यह आया है कि नगर निगम गुरुग्राम अम्बाला फरिदाबाद सोनिपत व नगर पालिका पलवल मे एनओसी /एनडीसी एक्सटेंडिड म्यूनिसिपल एरिया मे गैर कानूनी तरीके से दी जा रही है उसके काण्ड इन नगर निगमो और नगर परिषद में विभिन्न प्रकार की अनाधिकृत कस्ट्रक्शन हो रही है अनाधिकृत कस्ट्रक्शन की वजह से सभी शहरों में विभिन्न प्रकार की कठिनाईया दिनों-दिन बढ़ती जा रही हैं समिति द्वारा इस विषय को गम्भीरता से लिया गया है और अपनी प्रतिक्रिया दी -

The Committee therefore recommends that necessary Legal Action shall be taken against the Officers/Officials of the Municipal Corporation Gurugram Ambala Faridabad Sonipat and Municipal Council Palwal who are looking after the area and not take care of the Rules The Committee also recommends that the concerned D T P/S T P and Official shall be served with charge sheet and action taken report in this regard shall be send to the Committee The Committee also recommends to inquire the matter through Expert Committee

इसी तरह से समिति के सज्ञान मे यह भी आया हे कि नगर पालिकाओ नगर परिषदो व नगर निगमों के अधीन भूमि पर और दूकानो पर नजायज कब्जे हो रहे हैं उनको तुरन्त हटवाया जाए और उसकी रिपोर्ट समिति को भिजवाए

समिति ने यह भी जानना चाहा है कि नगर निगम गुरुग्राम फरीदाबाद सोनिपत में पिछले पाच सालों मे कॉमर्शियल बिल्डिंग्स को फॉयर सेफटी से सबधित कितने एनओसीज दिए गए हैं क्या इन एनओसीज को देने के लिए जिस प्रक्रिया का पालन किया जाता है क्या वह किया गया है इस बारे में एक डिटेल्ड रिपोर्ट समिति को भेजी जाए ताकि उन जगहो पर समिति जाकर निरिक्षण कर सके

समिति को नगर निगम गुरुग्राम मे स्पोट स्टडी के दौरान हुई बैठक मे अप्रैल 2015 से लेकर मार्च 2017 तक हाउस टैक्स से सबधित 95 केसिज में घपले के बारे मे बताया गया इस सबध में समिति ने जानना चाहा कि इन केसिज मे अभी तक क्या कारवाई की गई है उसकी डिटेल्ड रिपोर्ट समिति को भेजी जाए

समिति ने नगर निगम गुरुग्राम मे स्पोट स्टडी के दौरान हुई बैठक मे पिछले पाच सालों मे विज्ञापनो के माध्यम से सरकार को जो इन्कम हुई उसमे भारी कमी देखी गई समिति ने चाहा कि इस इन्कम मे कमी आने के क्या कारण है इस बारे मे जाच करके एक डिटेल्ड रिपोर्ट समिति को भेजी जाए

इसके अलावा सभी नगर पालिकाओ नगर परिषदो व नगर निगमो के अधीनस्थ क्षेत्रो मे मोबाइल कम्पनियो द्वारा जो टॉवर स्थापति किए हुए हैं क्या सभी टॉवर्ज को लगाने की अनुमति कम्पनीज द्वारा ली गई है अगर हा तो पिछले पाच सालो मे इनसे सरकार को कितनी इन्कम हुई है अगर नहीं तो उन कम्पनीज के अगेन्स्ट क्या कारवाई की गई इसकी डिटेल्ड रिपोर्ट समिति को भेजी जाए

APPENDIX – B**REFERRED TO IN PARA 2 A OF ANNUAL REPORT ON THE ACCOUNTS
OF THE MUNICIPAL CORPORATION, PANIPAT FOR THE YEAR 2013-14**

Statement showing the detail of record not produced in audit

Sr No	Para No and period of audit	Particulars
1	24 of audit report for 1978 79	Record relating to Shamlat Deh
2	2 A of audit report for 1981 82	i) Rs 1953/ collected on account of water rate on 21 1 81 vide G8 Receipts No 45 to 50 Book No 1 is not forthcoming
3	2 A Audit Report for 1982 83	i) Stock/Store Register from 1975-76 to 1977 78 ii) G8 No 31 to 48/10 against which Rs 112/ were credited to Municipal fund on 5 5 83 along with unused receipt No 49 and 50/10 of this book were not put up
4	2 A of Audit Report for 1983 84	i) Building applications from 5/84 to 12/84 not put up ii) City area 31 44 47 48 50 54 59 66 to 166 168 to 178 181 182 to 208 212 235 244 255 257 to 259 iii) M T area 18 23 54 67 69 75 78 81 85 86 90 91 91A
5	2 A of Audit Report for 1984 85	i) G8 No 1 to 1257 against which Rs 736 42 credited into Municipal fund on 15 1 85 with unused receipts No 4 to 50/1257 original and duplicate of this book were not put up ii) Record relating to change of ownership in house tax branch as detailed in Audit Requisition No 66 dated 24 12 1985
6	2 A of Audit Report for 1986-87	i) Arrears of supplementary assessment made during the year 1992 93 forwarded to the year 1993-94 were not put up (Requisition No 15 dt 24 12 85) ii) The following G8 Receipt books were not put issued in the name of Sh Bhim Sain Office Assistant G8 Nos 1219 1309 1314 1323

Sr No	Para No and period of audit	Particulars
		1329 1346 1350 1356 1459 1469 1482 1483 3 and 5 (Requisition No 20 dt 24 6 83)
7	2 A of Audit Report for 1987 88	i) Form No 0 21 B O 21 C O4A as record related to Sugar Mill (Objection No 16 of 1987 88) ii) The case written of remission of house tax and other record for the period from 4/86 onwards (Requisition No 18 dt 19 6 87) iii) Non production of G8 Receipt book from 4/82 to 9/82 6 7 21 24 44 45 53 56 57 66 71 73 74 76 78 87 90 110 171 174 184 203 (Requisition No 49 dt 5 10 87) iv) Bill description of house tax of MT area Sugar Mill 8 Marla Idgha Colony B D and P O Colony Housing Weavers Colony from H No 1 to 114 (Requisition No 73 dt 30 12 87) v) Receipt book No 241 dt 25 1 88 of house tax (Requisition No 24 dated 3 2 88)
8	17(iii) for the year 1990 91	Auction papers of trees not put up
9	2 A of Audit Report for 1994 95	i) Actual payee receipts not put up ii) Town and Khasra plan was not put up
10	15(i) for the year 1995-96	i) Actual payee receipt not put up ii) Stock/Store register not put up
11	14 for the year 1996-97	i) Moveable immoveable stock/ store register not put up ii) Actual payee receipts as detailed in para No 14(v) not put up
12	16 for the year 1997 98	i) Suit registers for the year 1995-96 to 1997 98 not put up ii) Stock/store moveable immoveable register not put up iii) Actual payee receipts as detailed in para No 16(v) not put up iv) Tree register not put up

Sr No	Para No and period of audit	Particulars
13	2008 09	i) Record of Birth and Death not put up in audit. ii) Record of house tax for checking of posting of G8 Receipt rebate allowed/ remissions granted and arrears was not put up in audit
14	2009 10	i) Record of house tax for checking of posting of G8 receipt rebate allowed/ remission g ranted and arrears was not put up in audit ii) Reconciliation of Provident Fund not put up in audit iii) The following G8 receipts books were not put up in audit issued in the name of Sarv Sh Bharat Bhushan Sanitary Supervisor Maha Singh Clerk Bharat Bhushan Cashier and Han Ram AFSO G8 Nos 3803 2772 4053 and 4110 respectively
15	2010 11	i) Record of house tax posting of G8 rebate allowed supplementary assessment was not put up ii) Actual payees receipt not put up iii) Moveable immovable stock/ store register not put up iv) Record related to change of ownership of house tax branch not put up in audit v) Record of Birth and Death not put in audit vi) D & C Register of fire bngade branches was not put up in audit
16	2011 12	i) Record of house tax posting of G8 rebate allowed supplementary assessment was not put up ii) Moveable immovable stock/ store register not put up iii) Record related to change of ownership of house tax branch not put up in audit iv) Record of Birth and Death not put in audit.

Sr No	Para No and period of audit	Particulars
17	2012 13	v) D & C Register of fire brigade branches was not put up in audit
		vi) Reconciliation of provident fund not put up in audit
		vii) Balances of arrears were not brought forwarded in D&C register arrear
		viii) Lease files were not put up in audit
		ix) Record of salary bill of General Branch M E Branch and Hali Park Beldar was not put up for post audit
		i) D&C register of fire brigade was not put up to audit
		ii) D&C of shop rent
		iii) Demand & Collection Register along with relevant files of the lease
		iv) Reconciliation of PF account
		v) Sample fee register
		vi) Log book of the car and other vehicle
		vii) Register of stationery
		viii) Monthly account
		ix) Suit register
		x) Classified abstract
		xi) G 31 and G 29
		xii) Printed maternal register
		xiii) Salary bill of general branch
		xiv) Register of electricity tax
		xv) Grant register
		xvi) Supplementary assessment registers
		xvii) Show tax register
		xviii) Fire brigade account registers

Sr No	Para No and period of audit	Particulars
18	2013-14	xix) Cash book of various grants
		xx) APRS
		xxi) Register of building applications
		xxii) Register of unauthorized construction and encroachments
		i) Log Book of the Vehicle
		ii) Register of Stationery
		iii) Monthly Account
		iv) Suit Register
		v) Classified Abstract
		vi) G 31 & G 29 (Consumable and Non Consumable
		vii) Printed material Register
		viii) Electricity @ 5 paise (Ledger)
		ix) Grant Register
		x) Supplementary Assessment Register
		xi) Show Tax Register
		xii) Fire Brigade Register
		xiii) Cash Book of Various Grant
19	2014 15	xiv) P F ledger (liability)
		xv) Telecommunication Tower Register
		i) Lease Register
		ii) Record of the tender form and earnest money till from the existence of the Corporation not put up to audit such type of irregularity may cause the embezzlement Hence dealing branch/official may be directed to complete the tender from register so that the total no of

Sr No	Para No and period of audit	Particulars
		tender form total issued and realization (collection) of the income there of can be verified properly
	iii)	P F Ledger (liability)
	iv)	Cheque and draft receipt and disposal register
	v)	Monthly/Annually account
	vi)	Rent new demand and transfer cases and execution of agreement deeds o rent as per approved term and condition
	vii)	Electricity ledger to verify the 0.5 paise per unit
	viii)	Receipt of show Tax
	ix)	Return of receipt book potential value in stock register as per appendix f
	x)	G 29 & G 31 (stock register consumable and permanent)
	(i)	Register of grant and loans
	(ii)	Investment Register
	(iii)	Birth and Death account
	(iv)	Other item (Salary bill)
	a)	General Branch 05/2011 on wards
	b)	M E Branch 05/2011 on wards
	c)	Fire Branch 05/2011 on wards
	d)	Hali Park Beldar 05/2011 on wards

2015-16

House Tax Branch

- (a) Regular assessment to take objection -2001 12/15
- (b) Demad & posting in D&C Resigter 04/05 to 12/15
- (c) Total/Carried forward of arrear(Annual) -4/15 to 12/15
- (d) Bill and rebates 4/05 to 12/15
- (e) Supplementary assessment -4/05/ to 12/15

(i) Fire Tax

- (a) Demand and posting in D&C Register 4/05 to 12/15
- (b) Total/Carried forward of arrear (Annual) -4/05 to 12/15

2 Rent Branch

- (a) New Demand and transfer cases and execution of agreement deeds of rent as per approved term and condition 2010 to 12/15
- (b) Balancing & Carried forward of arrears - 7/14 to 12/15
- (c) Enhancement of rent after regular interest - 7/14 to 12/15

3 Accounts Branch

- Expenditure Vouchers debit from M C fund 4/10to 3/15
- Reconciliation of grants cash book 4/10 to 3/15
- Reconciliation of P F Account - 4/04 to 12/15
- Earnest money registers - Record not put up since long time
Monthly and Annual Account -10/11 to 12/15
- Cheques Draft receipt & Disposal Register - Record not put up since long time
- Printed matenal register - 6/11 to 12/15
- Register of Stationery - 6/11 to 12/15
- Fire Brigade Account - 7/14 to 12/15
- Show Tax - 7/14 to 12/15
- G 29 (Consumable item stock register) - 6/11 to 12/15
- G-31(Non Consumable stock register) - 6/11 to 12/15
- Remission and write s off - 8/14 to 12/15

Review of resolution/ proceeding books of Municipality record put up register of loans investment register -10/10 to 12/15

Record of tower (Communication) ATM (Bank)- Record not put up since long time

Salary Branch

	General Branch	5/11 to 4/13 4/14 to 3/15 10/15 to 12/15
	Sanitation Branch	10/15 to 12/15
4	M E Branch, Fire Branch, halı Park Beldar-	5/11 to 4/13 4/14 to 3/15 10/15 to 12/15
5	Log Book of Vehicle	
	Car	8/14 to 12/15
	Gypsy	Not in use since 2/2011
	Bolero-I HR-06 AE-8694	Record not put up since long time
	Bolero II- hR 06AA 0066	Record not put up since long time
	Swift Dezire- HR 06AA 0066	Record not put up since long time
	Car HR 06AB-4222	01 08 14 to till date
	JCB HR 67B-7063	17 01 2011 to till date
	Tractor- HNK- 6722	01 03 2011 to till date
6	Birth & Death Branch	
	Birth & Death Accounts	- Record not put up since long time
7	M E Branch	
	Stock register of building	
	Moveable and immovable register	Record not put up since long time
	Renewal of lease deeds and	- Record not put up since long time
	Tender sale farm Register	Record not put up since long time

Appendix C

**REFERRED TO IN PARA 5(A) OF ANNUAL REPORT ON ACCOUNT OF
MUNICIPAL CORPORATION, PANIPAT FOR THE YEAR 2015 16**

**Statement showing the position of grant received in financial
year 2015-16 utilized and unspent balances on 31 03 2016**

Sr No	Letter No & date vide which payment has been sanctioned	Purpose of the Grant whether conditional or unconditional		Amount of Grant	Amount Spent & admitted in audit	Unspent Balance	Remarks
1	B A 4/2015/64047 124 dated 16.06.2015	S C Basties(Gener al) 1st installment (Booked)		97 75 000		97 75 000	
2	B A 4/2015/34146 223 dated 16.06.2015	SFC Normal 1st installment (Booked) 2015 16	In Progress	2 25 08 000	31 31 523	1 93 76 477	
3	B A 4/2015/34314-84 dated 16 06 2015	SFC (SCSP) 1st installment 2015 16	In Progress	1 12,52 000	32 23 587	80 28 413	
4	B A 4/2015/35398 47 ^c dated 19 06 2015	SCSP (RGUDMH) 1 st installment 2015 16		1 80 16 000	0	1 80 16 000	
5	B A 4/2015/35299 376 dated 19 06 2015	RGUDMH NORMAL 1 st installment (Booked) 2015 16		1 73 03 000		1 73 03 000	
6				12 58 755		12 58 755	
7	B A 4/2015/43150-58 dated 29-07 2015	14 th CFC Normal Non Plan (Booked)	In Progress	3 53 82 000	16 54 059	3 37 27 941	
8	Memo No 6/20/2015-4C 1 Dated 14 07 2015	RGUDMH NORMAL VAT(CM Announce-ment) code No 9878 dated 19 02 2015		2 00 00 000	18 26 733	1 81 73 267	

Sr No.	Letter No & date vide which payment has been sanctioned	Purpose of the Grant whether conditional or unconditional		Amount of Grant	Amount Spent & admitted in audit	Unspent Balance	Remarks
9	Memo No 6/20/2015-4C-1 Dated 14 07 2015	SCSP (RGUDMH) VAT (CM Announcement) code no 9878 dated 19 02 2015		3 00 00 000		3 00 00 000	
10	Memo no B.A 4/2015/48462 540 Dated 27 08 2015	S C Basties General Plan (2 nd Installment) Booked		76 55 000		76 55 000	
11	Memo No B.A 4/2015 48360 438 Dated 27 08 2015	SFC SCSP (2 nd Installment)		88 11 000		88 11 000	
12	Memo No B.A 4/2015 48564 642 Dated 27 08 2015	SFC Normal (2 nd Installment) (Booked)	In Progress	1 76 27 000	22 05 726	1 54 21 274	
13	B A 4/2015/50031-39 dated 04 09 2015	RGUDMH NORMAL CM Announcement Code No 10355 dated 28 06 2015		86 00 000		86 00 000	
14	B.A 4/2015/50047-55 dated 04 09 2015	RGUDMH SCSP (VAT) CM Announcement Code No 10355 dated 28 06 2015		1 64 00 000		1 64 00 000	
15	B A 04/2015/61057 66 dated 29 10 2015	CFC Non Plan in progress	Spent	3 36 37 000	3 36 37 000	0	
16	B A 04/2015/61180 258 dated 29 10 2015	RGUDMH (NORMAL) VAT	In Progress	1 33 43 000	1 38 43 000	0	
17	B.A 04/2015/61282 370 dated 29 10 2015	SCSP (RGUDMH)(VAT) 2 nd Installment		1 44 08 000		1 44 08 000	

Sr No	Letter No & date vide which payment has been sanctioned	Purpose of the Grant whether conditional or unconditional		Amount of Grant	Amount Spent & admitted in audit	Unspent Balance	Remarks
18	Memo No 6/30/2015-4C-1 dated 30 09 2015	SCSP RGUDMH VAT Rural		2 00 00 000		2 00 00 000	
19	Memo no 6/30/2015-4c-1 dated 30 09 2015	RGUDMH VAT NORMAL Rural		1 30 00 000		1,30 00 000	
20	B A 4/2015/64472 550 dated 20 11 2015	SC Basties (General Plan) (3 rd Installment) (Booked)		95 68 000	0	95 68 000	
21	b a 4/2015/64927 65005 dated 20 11 2015	SFC(SCSP) (3 rd Installment)		1 10 14 000		1 10 14 000	
22	B.A 4/2015/64825-903 dated 20 11 2015	SFC(Normal) (3 rd Installment) (Booked)	In Progress	2 20 33 000	38 39 462	1 81 93 538	
23	B.A 4/2015/64686-764 dated 20 11 2015	RGUDMH NORMAL (3 rd Installment) (Booked)	In Progress	1 73 03 000	88 22 550	84 80 450	
24	B A 4/2015/64572 662 dated 20 11 2015	SCSP (RGUDMH) (3 rd Installment)		1 80 10 000		1 80 10 000	
25				81 52 804		81 52 804	
26	6/44/2015-4C I dated 17 12 2015	RGUDMAH NORMAL (VAT) (CM Announcemen t) Two Tower Lights High Mast light code no 10348 dated 28 06 2015		50 00 000		50 00 000	
27	6/44/2015-4C I dated 17 12 2015	SCSP 9RGUDMAH(VAT) (CM Announcemen t) Two Tower Lights High		67 00 000		67 00 000	

Sr No	Letter No. & date vide which payment has been sanctioned	Purpose of the Grant whether conditional or unconditional		Amount of Grant	Amount Spent & admitted in audit	Unspent Balance	Remarks
		Mast light code no 10348 dated 28 06 2015					
28	06 01.2016-4C-I Dated 19 01 2016	New Urban Renewable Mission Scheme for Atal Mission Rejuvenation and Urban Transformation (AMRUT)		25 00 000		25 00 000	
29	6/01/2016-4C-I dated 20 01 2016	RGUDMH (VAT) Normal (4 th Installment)		2 07 55 000	2 07 55 000	0	
30	6/01/2016-4C-I Dated 20 01 2016	RGUDMH SCSP VAT (4 th Installment)		2 16 12 000		2 16 ,2 000	
31	6/01/2016-4C I Dated 20 01 2016	SFC Normal (4 th Installment)		2 64 40 000	2 34 53 433	29 86 567	
32	6/01/2016-4C I Dated 20 01 2016	SFC SC (4 th Installment)		1 32 17 000		1 32 17 000	
33	6/01/2016-4C-I Dated 20 01 2016	SC Baste SFC(General)		1 09 63 000	1 09 63 000	0	
34	HSCB/Cashier/2 016/211 dated 08 02 2016	Swachh Bharat Mission (SBM)	In Progress	1 03 16 000	33 02 000	70 14 000	
35	B.A 4/2016/26584 93 dated 14-03-2016	14 th CFC 2 nd Installment	In Progress	2 25 90 000	1 92 47 955	33 42 045	

Appendix C I

**REFERRED TO IN PARA 5(A) OF ANNUAL REPORT ON ACCOUNT OF MUNICIPAL CORPORATION PANIPAT
FOR THE YEAR 2015 16**

**Statement showing the position of grant received in financial
year 2015 16 utilized and unspent balances on 31 03 2016**

Sr No	Letter No & date vide which payment has been sanctioned	Purpose of the Grant whether conditional of unconditional		Amount of Grant	Amount Spent & admitted in audit	Unspent Balance	Remarks
1	B A -4/2015/64047 124 dated 16 06 2015	S C Basties(General) 1st installment (Booked)		97 75 000		97 75 000	
2	B A -4/2015/34146 223 dated 16 06 2015	SFC Normal 1st installment (Booked) 2015 16	In Progress	2 25 08 000	31 31 523	1 93 76 477	
3	B A -4/2015/34314 84 dated 16 06 2015	SFC (SCSP) 1st installment 2015 16	In Progress	1 12 52 000	32 23 587	80 28 413	
4	B A -4/2015/35398 475 dated 19 06 2015	SCSP (RGUDMH) 1st installment 2015 16		1 80 16 000	0	1 80 16 000	
5	B A -4/2015/35299 376 dated 19 06 2015	RGUDMH NORMAL 1st installment (Booked) 2015 16		1 73 03 000		1 73 03 000	
6				12 58 755		12 58 755	
7	B A -4/2015/43150 58 dated 29-07 2015	14* CFC Normal Non Plan (Booked)	In Progress	3 53 82 000	16 54 059	3 37 27 941	
8	Memo No 6/20/2015-4C 1 Dated 14 07 2015	RGUDMH NORMAL VAT(CM Announce-ment) code No 9878 dated 19 02 2015		2 00 00 000	18 26 733	1 81 73 267	

Sr No	Letter No & date vide which payment has been sanctioned	Purpose of the Grant whether conditional or unconditional		Amount of Grant	Amount Spent & admitted in audit	Unspent Balance	Remarks
9	Memo No 6/20/2015-4C 1 Dated 14 07 2015	SCSP (RGUDMH) VAT (CM Announcement) code no 9878 dated 19 02 2015		3 00 00 000		3 00 00 000	
10	Memo no B.A 4/2015/48462 540 Dated 27 08 2015	S C Basties General Plan (2 nd Installment) Booked		76 55 000		76 55 000	
11	Memo No B.A -4/2015 48360-438 Dated 27 08 2015	SFC SCSP (2 nd Installment)		88 11 000		88 11 000	
12	Memo No B.A -4/2015 48564-642 Dated 27 08 2015	SFC Normal (2 nd Installment) (Booked)	In Progress	1 76 27 000	22 05 726	1 54 21 274	
13	B A -4/2015/50031 39 dated 04 09 2015	RGUDMH NORMAL CM Announcement Code No. 10355 dated 28 06 2015		86 00 000		86 00 000	
14	B A -4/2015/50047 55 dated 04 09 2015	RGUDMH SCSP (VAT) CM Announcement Code No. 10355 dated 28 06 2015		1 64 00 000		1 64 00 000	
15	B A -04/2015/61057 66 dated 29 10 2015	CFC Non Plan in progress	Spent	3 36 37 000	3 36 37 000	0	
16	B A -04/2015/61180 258 dated 29 10 2015	RGUDMH (NORMAL) VAT	In Progress	1 38 43 000	1 38 43 000	0	
17	B A -04/2015/61282 370 dated 29 10 2015	SCSP (RGUDMH)(VAT) 2 nd Installment		1 44 08 000		1 44 08 000	

Sr No	Letter No & date vide which payment has been sanctioned	Purpose of the Grant whether conditional or unconditional		Amount of Grant	Amount Spent & admitted in audit	Unspent Balance	Remarks
18	Memo No 6/30/2015-4C 1 dated 30 09 2015	SCSP RGUDMH VAT Rural		2 00 00 000		2 00 00 000	
19	Memo no 6/30/2015-4c 1 dated 30 09 2015	RGUDMH VAT NORMAL Rural		1 30 00 000		1 30 00 000	
20	B A -4/2015/64472 550 dated 20 11 2015	SC Basties (General Plan) (3 rd Installment) (Booked)		95 68 000	0	95 68 000	
21	b a -4/2015/64927-65005 dated 20 11 2015	SFC(SCSP) (3 rd Installment)		1 10 14 000		1 10 14 000	
22	B A -4/2015/64825-903 dated 20 11 2015	SFC(Normal) (3 rd Installment) (Booked)	In Progress	2 20 33 000	38 39 462	1 81 93 538	
23	B A -4/2015/64686 764 dated 20 11 2015	RGUDMH NORMAL (3 rd Installment) (Booked)	In Progress	1 73 03 000	88 22 550	84 80 450	
24	B A -4/2015/64572-662 dated 20 11 2015	SCSP (RGUDMH) (3 rd Installment)		1 80 10 000		1 80 10 000	
25				81 52 804		81 52 804	
26	6/44/2015-4C 1 dated 17 12 2015	RGUDMAH NORMAL (VAT) (CM Announcement) Two Tower Lights High Mast light code no 10348 dated 28 06 2015		50 00 000		50 00 000	
27	6/44/2015-4C 1 dated 17 12 2015	SCSP 9RGUDMAH(VAT) (CM Announcement) Two Tower Lights High Mast light code no 10348 dated 28 06 2015		67 00 000		67 00 000	

Sr No	Letter No & date vide which payment has been sanctioned	Purpose of the Grant whether conditional or unconditional	Amount of Grant	Amount Spent & admitted in audit	Unspent Balance	Remarks
28	06/01/2016-4C I Dated 19/01/2016	New Urban Renewable Mission Scheme for Atal Mission Rejuvenation and Urban Transformation (AMRUT)	25 00 000		25 00 000	
29	6/01/2016-4C I dated 20/01/2016	RGUDMH (VAT) Normal (4 th Installment)	2 07 55 000	2 07 55 000	0	
30	6/01/2016-4C I Dated 20/01/2016	RGUDMH SCSP VAT (4 th Installment)	2 16 12 000		2 16 12 000	
31	6/01/2016-4C I Dated 20/01/2016	SFC Normal (4 th Installment)	2 64 40 000	2 34 53 433	29 86 567	
32	6/01/2016-4C-I Dated 20/01/2016	SFC SC (4 th Installment)	1 32 17 000		1 32 17 000	
33	6/01/2016-4C I Dated 20/01/2016	SC Basthe SFC (General)	1 09 63 000	1 09 63 000	0	
34	HSCB/Cashier/2016/211 dated 08/02/2016	Swatch Bharat Mission (SBM)	1 03 16 000	33 02 000	70 14 000	
35	B A -4/2016/26584 93 dated 14-03/2016	14 th CFC 2 nd Installment	2 25 90 000	1 92 47 955	33 42 045	

Appendix C II

REFERRED TO IN PARA 5(B) OF ANNUAL REPORT ON ACCOUNT OF MUNICIPAL CORPORATION, PANIPAT FOR THE YEAR 2015-16

Statement of grants received by the corporation up to the year 2015-16 and unspent balance thereof as on 31-3-2016

Sr No	No & Dt Vide which payment has been sanctioned	Purpose of grants got whether conditional or unconditional	Amount of grants (Rs)	Amount spent and admitted up to the period of last audit	Amount not admitted up to the period of last audit	Unspent balance as per last audit	Amount spent and admitted during the current year	Amount spent during audit period but not admitted	Total amount spent and admitted current year (5+8)	Total amount spent but no admitted (5+9)	Unspent Govt grant (10+11)	Remark any
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Secy Sanitation Bd Hry Chd	Const. of Tube well providing w/s scheme	17650 8357		17650	17650			9		17650	Deposited with PH but UC in terms of note below article 230 of Account Code 1930 Vol II awaited
2	-do- Deputy Health Service vide memo No PH/2/(SBA)/72/ 8388-840 dt. 21.8.72	Providing w/s scheme	20000 7373		20000	20000					20000	-do-
3	-do- vide letter No 403/PH/ISB dt. 18.4.72	-do-	7000 31375		7000	7000					7000	-do-
4	Vide letter No 12 PH/ISB/ dt. 27.10.75	do-	60000 17375		60000	60000					60000	-do-

1	2	3	4	5	6	7	8	9	10	11	12	13
5	Director Sports Hry Chd vide letter 15628-Sports DA dt 21 10 77	Const. of Stadium	100000 +1 11 77		50000	50000					50000	Deposited with PH
6	Secy Sanitary Board Hry Chd No 566 PH/SB dt 14 3 78	w/s Scheme	50000 29 3 78		50000	50000					50000	Deposited with PH
7	-do- vide No 22PH/SB dt 17 10 78	s/s scheme Krishan Pura	15000 30 11 78		15000	15000					15000	-do-
8	-do vide No 22 32 2082 PH/SB dt 17 7 79	Sewerage	180000 24 8 79		180000	180000					180000	-do-
9	-do vide No 21-42 PH SB 29 11 79	w/s scheme	18000 26 3 80		18000	18000					18000	-do-
10	-do- vide No 42/SB PH/1854/6 8 80	-do-	100000 15 9 80		100000	100000					100000	-do-
11	Comm & Secy Govt Hry Local Govt Dept Chd vide No 29663	Environmen tal improvement urban slums	500000 31 3 80	87458	322500 90032	322500 90032					322500 90032	-do-
12	Secy Sanitary Board Hry	Scheme Phase-II	100000 23 7 81		100000	100000					100000	-do-
13	-do vide No 19 31/16/15 / 16 82	w/s scheme	100000 8 7 82		100000	100000						-do-
14	-do- vide No 19 31/1847 dt 3 6 82	Instalment of 5 no Tube wells	80000		80000	80000					800000	-do-

1	2	3	4	5	6	7	8	9	10	11	12	13
15	-do-	w/s scheme Gowasala Mandi etc	40000 16 7 82		40000	40000					40000	-do-
16	Distinct sports Officers Kamal vide No S-82/5795 dt 26 7 82	Cost of stadium	259060 29 7 82		259060	259060					259060	-do-
17	Members & Sec. Sanitary Board Hry Chd Vide No 4276 PH/	Installation tube wells	60000		60000	60000					60000	Deposited with PH
18	-do	w/s scheme Krsaban Pura Environ ment urban Slum plan	80000 14 10 82		80000	80000					80000	-do-
19	-do- vide No 356/4/82 7 Ch Dt 9 12 82	-do-	100000 21 2 83	95153	4847					4847	Nil	Rs 4847 utilized but not admitted in audit spent after due date ie 2/84 it was spent in 3/98
20	-do- 3/82/1081/PH/5B 17 6 82	Urban Sewerage scheme at Krsaban Pura	60000 27 3 82		60000	60000					60000	Amount deposited with PH dept. but utilization certificate not admitted in terms of note below article 230

1	2	3	4	5	6	7	8	9	10	11	12	13
21	-do	Const of 5 Nos Tube wells	150000 27 3 84		150000	150000					150000	-do
22	-do vide No 82/930 43 PH/ SB dt 17 7 84	Extn of Sewerage scheme	160000 19 9 84		160000	160000					160000	-do-
23	-do	Const. Of 5 nos T/W	80000 19 9 84		80000	800000					80000	-do
24	-do	W/S at Krishan Pura	150000 19 9 94		150000	150000					150000	-do
25	Comm & Secy Govt of Hay Local Govt. dept vide No 47/62-82=7/Ci dt 2 2 85	Environmental improvement urban slum plan	200000 26 2 85		200000	200000					200000	-do
26	Member Secy Sanitary Board Hry vide No 8/1007 25/ PH-SB dt 12 6 85	Const Of 5 nos T/W	40000 25 10 85		40000	40000					40000	-do
27	-do vide No 8 82/1730-50 PH-SB dt	Exten sion sewer-age scheme	150000 4 11 86		150000	150000					150000	-do-
28	-do vide No 8 82/1345-65 PH/SB 1 5 87	Providing of tube well	40000 30 6 87		40000	40000					40000	-do-
29	-do-	Sewer-age scheme	40000		40000	40000					40000	-do-
30	-do	EXTN Sewer age scheme	80000		80000	80000					80000	-do

1	2	3	4	5	6	7	8	9	10	11	12	13
31	Vide No 82/3655-71 PH/SB dt	do	46600		46600	46600					46600	-do
32	Member Secy Sanitary Board vide No 82/3655 71/PH SB dt. 4 11 87	Provid ing 2 nos T/W 28 1 88	80000		80000	80000					80000	Amt deposited with PH but UC not admitted in terms of note below article 230 of A/C code Vol II
33	Vety Surgeon Regional AI Centre P&P vide No 11 dt 11 3 91 through 1 No 59002 dt 8 3	Const slaughter house	25000 12 3 91		25000	25000					25000	Unutilized
34	-do Vide No 8 82/2016 20 PH/SB dt 13 10 93	Sewer-age treatment against Yamuna Component Ganga	2500000 31 3 94		2500000	2500000					2500000	Amt. deposited with PH but UC not admitted in term of note below article 230 of A/C code Vol II
35	-do- vide No 8 82/2016 PH/SB dt 21 2 94	Urban W/S sewerage work in the state	140000 29 3 94		140000	140000					140000	-do-
36	-do vide No 8 82/2017 PH/SB dt 2 1 94	-do-	400000			400000					400000	-do-
37	Sanitary board vide No 82/164 207 PH/SB dt 21 2 94	Extens ion sewer age scheme	300000 31 3 94		300000	300000					300000	-do-

1	2	3	4	5	6	7	8	9	10	11	12	13
38	-do	Special repair of sewerage	570000 31 3 94		570000	570000					570000	-do
39	-do	Improvement of sewerage channel and disposal	450000 31 3 94		450000	450000					450000	-do
40	Addl Dy Chief Plant & Dev Office Panipat Grant vide No 95/322 dt 31 3 95	Decentralized grant	1425000 21 3 95	1410208	14792	14792			1410208		14792	Rs 14792 lying unspent
41	Member Secy State Sanitary Board Hr Vide No 19/013282 PH SB dt 6 12 94	Sewerage treatment against Yamuna Component Ganga Plan	13650000 30 3 94		13650000	13650000					13650000	Deposited with PH but UC not received
42	Fin Comm & Secy To Govt Hry Local Govt dept vide No 77/1 93/PH SB dt 28 3 95	-do	8000000 13 3 95		8000000	8000000					8000000	-do
43	Member Secy State Sanitary Board Hr vide No 3233-49 dt 23 11 94	Removal of sanitary connection relating to urban w/s scheme	8000000 9 3 95		8000000	8000000					8000000	do
44	-do- vide No 8 82/2803 36/PHSB II dt. 7 11 94	Urban w/s scheme	200000 29 3 95		200000	200000					200000	-do

1	2	3	4	5	6	7	8	9	10	11	12	13
45	-do- vide No 3138/PH/SB dt 21 11 94	-do-	200000 29 3 95		200000	200000		-			200000	-do-
46	Member Secy State Sanitary Board Hr vide No 731/93- PH/SB dt 18 3 96	Sewerage scheme against Yamuna	100000000		100000000	100000000					100000000	-do-
47	-do- vide No 8- 93/7831	Urban w/s scheme	150000		150000	150000					150000	-do-
48	Member Secy State Sanitary Board Hr vide No 827/31/PH/SB II dt 29 2 96	Urban w/s and sewerage scheme	40000		40000	40000					40000	-do-
49	-do- vide No 8 827/31-58 PH-SB II dt 28 2 96	-do-	50000 22 3 96		50000	50000					50000	-do-
50	-do- vide No 8 827/2598 PH-SB-II dt 29 2 96	Const. of disposal work	240000 27 3 96		240000	240000					240000	-do-
51	-do- vide No 8 827/31 58/PH/SB II dt 29 2/96	Repair of structure damaged due to flood of w/s scheme	300000		300000	300000					300000	-do-
52	-do-	-do-	20000 27 3 96		20000	20000					20000	-do-
53	-do- vide No 8/82/2559 2638 PH/SB II dt 21 12 95	Providing w/s scheme Panipat	300000		300000	300000					300000	-do-

1	2	3	4	5	6	7	8	9	10	11	12	13
54	-do- vide No 8/82/670/PH/SB-II dt 29 2 96	Providing w/s and drainage scheme	500000 29 2 96		500000	500000					500000	-do
55	ADC letter No 1059 dt 29 12 95	Development works MLA grant	1900000 29 12 95	1890205		9795			1890205		9795	Rs 9795 lying unspent
56	-do- letter No 2 292 dt 18 3 96	Development works in Local area	140000 20 3 96	106024		33976			106024		33976	Rs 33976 lying unspent
57	-do- vide No 77021 dt 30 3 96	MLA grant	296000 20 3 96	282110		13890			282110		13890	Rs 13890 lying unspent
58	-do- letter No 96/293 dt 18 3 96	MLS grant	136000 5 4 96	113589		22411			113589		22411	Rs 22411 lying unspent
59	-do- letter dt 18 3 96	MLA grant	50000 21 6 96		500000	500000					500000	Rs 500000 deposited with ADC vide cheque No 779864 dt 10 4 97 but UC not received
60	-do- vide No 94/174 dt 18 3 96	-do-	575000 21 6 96	488835		86165			488835		86135	86135 lying unspent
61	Comm & Secy Govt Har Letter No 7/31/93 PH-SB dt 9 10 96	Sewerage treatment against YAP Phase II	130 lacs 31 3 97		130 lacs	130 lacs					130 lacs	Deposited with PH by B T
62	-do- vide memo No 7/31/93 PH-SB III dt 15 3 96	-do-	253 lacs 31 3 97		253 lacs	253 lacs					253 lacs	-do

1	2	3	4	5	6	7	8	9	10	11	12	13
63	-do- vide letter No 539-62/PH/SB dt 19 2 97	-do	376 Las		376 lacs	376 lacs					376 lacs	-do
64	-do- vide memo No 1/95/539-62 PH SB dt 1 2 97	-do	705 50 lacs		705 50 lacs	705 50 lacs					705 50 lacs	do-
65	-do-		1140 lacs 31 3 97		1140 lacs	1140 lacs					1140 lacs	-do-
66	Comm & Secy Govt PWD PH Dept vide No 7/11/95 PH-3 dt 24 11 96	Providing storm water drainage along GT Road Panipat	1500000 31 3 97		1500000	1500000					1500000	-do-
67	-do- vide memo No 7/11/95-PH/SB-3 dt 25 3 97	Urban w/s scheme under the National w/s Program	400000 312 3 97		400000	400000					400000	-do-
68	Member Secy Board Hry Vide No 8 82/5007-62 PH/SB II dt 15 10 96	Providing w/s Panipat	200000 31 3 97		200000	200000					200000	do
69	-do	Laying of pipe line to avoid sanitary connection scheme	40000 31 3 97		40000	40000					40000	-do-
70	-do	W/S Azad Nagar and Sanjay colony	40000 31 3 97		40000	40000					40000	-do-

1	2	3	4	5	6	7	8	9	10	11	12	13
71	-do-	Laying of w/s Sukhdev Nagar New Ramesh Nagar Bhagat Nagar	40000 31 3 97		40000	40000					40000	-do
72	-do-	Providing of 5 nos Tube wells in Panipat Town	40000 31 3 97		40000	40000					40000	-do
73	-do-	Providing of Ext scheme Town	200000 31 3 97		200000	200000					200000	-do-
74	-do-	Sewerage scheme in Ind Area Panipat	80000 31 3 97		80000	80000					80000	-do
75	Fin Comm & Secy To Govt Local Govt. Dept. Vide No 1/95/668-495 PH/SB dt 3 2 98	Sewerage treatment against Yamuna	592 lacs		592 lacs	592 lacs					592 lacs	Deposited to PH phase (but UC in term of nota below article 230 of A/ code Vol II awaiting
76	-do vide No 2086 PH SB-II dt 28 7 97	w/s sewerage storm water drainage Solid waste disposal	350000 31 3 98		350000	350000					350000	Deposited with PH dept Panipat by B T

1	2	3	4	5	6	7	8	9	10	11	12	13
77	-do- vide No 2086 PH SB II dt 28 7 97	Installation of 5 nos tube wells	380000 31 3 98		380000	380000					380000	-do w/s in Azad Nagar and Sanjay Colony laying of w/s Sukhdev Nagar New Ramesh Nagar Bhat Nagar
78	-do-	Installation of 7 nos Tube wells	310000		310000	310000					310000	-do
79	DO Vide memo No 7/31/93 PH dt 31 3 99	Yamuna Action works	500000 31 3 99		500000	500000					500000	Amount deposited with PH dept by YAP
80	-do- vide memo No 8-82/4164 PG SB dt 21 8 98	w/s sewerage storm water drainage solid waste disposal work	1120000		1120000	1120000					1120000	Deposited with PH/dept Panipat by BT
81	-do vide memo N 6/32/94 PH (3)	-do	265--		265000	265000					265000	-do
82	-do- vide memo No 8082/4318-4357 dt 21 8 98	-do	80000 31 3 97		80000	80000					80000	-do
83	-do vide memo No 7/32/94 PH-3 dt 31 3 99	Urban w/s scheme	2800000 31 3 99		2800000	2800000					2800000	-do

1	2	3	4	5	6	7	8	9	10	11	12	13
84	Fin Comm W/S & Secy Govt Hry Sewerage Local Govt dept Chd Memo No PH(3) dt 14 6 99	Urban w/s sewerage scheme	2400000 31 3 99		2400000	2400000					2400000	-do-
85	Member Secy Stage Urban w/s Sanitary Board Hry Chd Scheme vide No 8/82/616-642 PH SB II dt 2 3 2000	Urban w/s sewerage scheme	400000 31 3 2000		400000	400000					400000	-do-
86	-do- vide memo No 8-82/2047 55 PH SB dt 28 3 2000	-do-	1500000		1500000	1500000					1500000	-do-
87	-do- vide memo No 8-82/2047-55 PH-SB II dt 29 12 99	Urban sewerage scheme	200000 31 3 2000		200000	200000					200000	-do-
88	-do-	-do-	200000 31 3 00		200000	200000					200000	-do-
89	-do-	-do-	270000 31 3 00		270000	270000					270000	-do-
90	Fin Comm & Secy Govt Hr Local Govt Dept hd Plan vide letter No 7/31/93 PH SB dt 29 2 2000	Yamuna Action Plan	5000000 31 3 00		5000000	5000000					5000000	-do-
91	-do-	-do-	177 lacs 31 3 20		177 lacs	177 lacs					177 lacs	-do-

1	2	3	4	5	6	7	8	9	10	11	12	13
92	Fin Comm & Secy Govt Hr Local Govt Depl. lrd Plan vide letter No 7/90/2001 PH dt 20 3 2002	w/s Scheme under NCR	5388000 30 3 00		5388000	5388000					5388000	Deposited to PH by BT
93	-do- vide memo No 389 PH-SB lt dt 20 11 2001	Augmentation of w/s scheme	6193000 30 3 02		6193000	6193000					6193000	-do-
94	ADC-cum Chief Planning Officer distt. Urban Dev Agency Panipat letter No 211 dt 14 8 2002	D Planning	496000	404605	91395	91395			404605		91395	Unutilized
95	Member Secy Sanitary Hr Chd Letter No 364 73/PH/SB(l) dt 13 3 2003	Sewerage scheme	3000000 30 3 03		3000000	3000000					3000000	Deposited to ph but UC not received
96	-do- No 17/9/2002 5CI dt 10 10 2002	Water supply scheme	775000 30 3 2003		775000	775000					775000	-do-
97	-do- No 25 11 58 PH SBIT dt 17 7 02	-do-	1500000		1500000	1500000					1500000	-do-
98	-do-	-do- for 5 nos Tube wells	600000 30 3 03		600000	600000					600000	-do-
99	-do-	-do- for 5 nos Tube wells	225000 30 3 03		225000	225000					225000	-do-

1	2	3	4	5	6	7	8	9	10	11	12	13
100	Member Secy State Sanitary Board H5r vide memo No 8 82/1858 1503 dt. 20 10 2003	Water supply & sewerage scheme	750000		750000	750000					750000	Deposited with PH by BT UC still awaited
101	Member secy State Sanitary Board Hr vide memo No 11/10/2004 PH(2) dt 28 3 2005	Water supply & Sewerage scheme	2800000 29 3 05		2800000	2800000					2800000	Deposited with PH by BT UC still awaited
102	-do-00 No 8 82/2468 2503 PH/SB dt. 5 10 04	-do	765000 16 11 04		765000	765000					765000	-do
103	-do No 8-81 2622 dt 11 10 04	Sewerage scheme	3100000 19 12 04		3100000	3100000					3100000	-do
104	Chief Administration Hr Slum Clearance Board	Solid waste	300000 17 12 04	162708	162708	137292	137292				137292	Unutilized
105	Director Urban Dev Hry Hd Memo No AO/DUD/2005/34 dt. 21 1 06	LADT	29229000 21 1 06	23788300 0	5846000	5846000			23383000		5846000	Rs 23783000 utilized & UC issued Rs 5846000 deposited with PH dept by BT
106	-do	LADT	20771000 21 1 06	16617000	4154000	4154000			16617000		4154000	Rs 16617000 utilized & U issued Rs 4145000 deposited with PH dept By BT

1	2	3	4	5	6	7	8	9	10	11	12	13
107	Fin Comm & Secy To Govt. Hry Local Govt. Dept. No 6/24/2006/ACI dt 26 7 07	Solid waste management	50000000		50000000	50000000					50 lacs	Unutilized
108	Fin Comm & Secy To Govt. Hry Local Govt. Dept. No BA01V/DULB 200805683 dt. 7 2 08	-do-	9586000		9586000	9586000					9586000	-do
109	Central Financial Comm No BA 4/2010/2009-86 dt. 4 2 10	SWM	4151000 15 2 10		4151000	4151000					4151000	-do-
110	Central Financial Comm No BA 4/2010/7053 dt. 18 2 10	SWM	1900000 26 2 10		1900000	1900000					1900000	-do
111	Director Urban Local Bodies Hry SO 6 7 Sector 17B Chd No BA 4/DULB/2010/9016 93 dt 15 3 10	SCCP	9227000 26 2 10		9227000	9227000					9227000	-do-
112	Fin Comm Principal Secy To Govt. Hry Local Govt. Dept No BA4/2010/29481-554 dt 11 8 10	For Dev Work other than 50% SCCP scheme	5195000 27 8 10		5195000	5195000					5195000	-do-
113	Director Urban Local Bodies Hry Chd No BA-4/2011/1930 12006 dt 21 3 11	SSCP	14507000 31 3 11		14507000	14507000					14507000	-do-

1	2	3	4	5	6	7	8	9	10	11	12	13
114	Director Urban Local Bodies Hry Hd No BA-4/2011/10316 391 dt 14 3 11	Urban Solid Waste Management	1036000 19.3 11		1036000	1036000					1036000	-do-
115	Director Urban Local Bodies Haryana Chandigarh vide Memo No BA 4/2011/25838 901 dated 30 6 2011	50% schedule caste bastis		65 94 000	30 06 11		65 94 000		Unutilized			
116	Director Urban Local Bodies Haryana Chandigarh vide Memo No 6/07/2011 4C 1 dated 05 07 11	Surcharge Share on VAT		5 00 00 000	22 07 11		5 00 00 000		Unutilized			
117	Financial Commissioner Principal Secretary to Govt of Haryana Urban Local Bodies Haryana Chandigarh BA6/46/2006-4C 1 dated 10 10 11	13 th C F C		1 33 83 000	25 10 11		1 33 83 000		Unutilized			
118	Director Urban Local Bodies Haryana Chandigarh vide Memo No BA 4/2012/1324 99 dated 11 10 12	50 % Schedule Caste Bastis		52 75 000	18 01 12		52 75 000		Unutilized			

1	2	3	4	5	6	7	8	9	10	11	12	13
119	Director Urban Local Bodies Haryana Chandigarh vide Memo No BA 4/2011/1527 1603 dated 11 01 12	SFC		98 39 000	18 01 12		98 39 000		Unutilized			
120	Director Urban Local Bodies Haryana Chandigarh vide Memo No BA 2012/3366 dated 24 01 12	Surcharge share on VAT		3 00 00 000	02 02 12		3 00 00 000		Unutilized			
121	Financial Commissioner Principal Secretary to Govt. of Haryana Urban LADT Local Bodies Haryana Chandigarh vide Memo No BA A4/2012/3599-3676 dated 25 01 12	SFC		1 22 90 000	02 03 12		1 22 90 000		Unutilized			
122	Director Urban Local Bodies Haryana Chandigarh vide Memo No BA 4/2012/3500 77 dt 25 01 2012	50% schedule caste basis		65 94 000	02 03 12		65 94 000		Unutilized			
123	Director Urban Local Bodies Haryana Chandigarh vide Memo No BA 4/2012/3775 3851 dt 25 01 2012	50 / Schedule caste Basis		31 93 000	02 03 12		31 93 000		Unutilized			

1	2	3	4	5	6	7	8	9	10	11	12	13
124	Financial Commissioner Principal Secretary to Govt. of Haryana Local Bodies Haryana Chandigarh 6/7/2011-4C 1 dated 24 02 12	Share of surcharge on VAT		4 56 00 000	09 03 12		4 56 00 000		Unutilized			
125	Financial Commissioner Principal Secretary to Govt. of Haryana Urban Local Bodies Haryana Chandigarh BA-4/2012/8800-08 dated 09 03 12	13 th CFC		1 36 63 000	12 03 12		1 36 63 000		Unutilized			
126	Financial Commissioner Principal Secretary to Govt. of Haryana Urban Local Bodies Haryana Chandigarh 6/7/2011-4C 1 dated 24 02 12 6/18/2012-4C 1 dated 07 03 12	SFC		3 29 54 000	21 03 12		3 29 54 000		Unutilized			
127	Director Urban Local Bodies Haryana Chandigarh memo No FA/2012/9894 9929 dated 19 03 12	CFC		50 80 000	27 03 12		50 80 000		Unutilized			

1	2	3	4	5	6	7	8	9	10	11	12	13
128	Director Urban Local Bodies Haryana Chandigarh No BA 4/2011/53788	50 /		1 88 45 000			1 88 45 000		Unutilized			
129	Director Urban Local Bodies Haryana Chandigarh No BA 4/2012/53906	50%		44 67 000			44 67 000		Unutilized			
130	Director Urban Local Bodies Haryana Chandigarh No BA 4/2012/16546-622 dated 22 5 12	50% SSC		44 67 000			44 67 000		Unutilized			
131	Director Urban Local Bodies Haryana Chandigarh No BA-4/2011/18445 dated 22 5 12	50 /		1 50 76 000			1 50 76 000		Unutilized			
132	Director Urban Local Bodies Haryana Chandigarh No BA 4/2012/28526-35 dt 27 2 12	50%		1 38 00 000			1 38 00 000		Unutilized			
133	Director Urban Local Bodies Haryana Chandigarh No BA 4/2012/26132 dt 13 7 12	50 %		3 00 00 000			3 00 00 000		Unutilized			
134	Director Urban Local Bodies Haryana Chandigarh No 6/35/2012/ dt 3 8 12	50%		1 50 76 000			1 50 76 000		Unutilized			

1	2	3	4	5	6	7	8	9	10	11	12	13
135	Director Urban Local Bodies Haryana Chandigarh No 6/34/2012 dt. 3 8 12	50 /		35 73 000			35 73 000		Unutilized			
136	Director Urban Local Bodies Haryana Chandigarh No 6/35/2012 dt. 13 2 13	50%		2 18 60 000			2 18 60 000		Unutilized			
137	Director Urban Local Bodies Haryana Chandigarh No P-01-015 2217 80-800 75 51 dated 21 2 13	50 %		4 37 00 000			4 37 00 000		Unutilized			
138		C F C		17820000	02 04 2013			17820000	Unutilized			
139	PS/APSCM(CO)-2013/78	C M Announce ment		100000000	07 05 2013		98746320	1253660	Unutilized			
140	6/15/2013-4C1	S C Basti		7208000	21 06 2013		0	7208000	Unutilized			
141	6/10/2013-4C1	S F C		22114000	22 07 2013		19519262	2594738	Unutilized			
142	BA-4/2013/31262	C F C		17820000	05 08 2013		7608007	10211993	Unutilized			
143	BA-4/2013/31845	C F C		24215000	08 08 2013		0	24215000	Unutilized			
144	6/19/2013/4C 1	RGUDMH VAT Solid Waste Management		2200000000	06 08 2013		0	2200000000	Unutilized			
145				14080000	21 08 2013		0	14080000	Unutilized			
146		RGUDMH		26896000	25 09 2013		8008075	18687925	Unutilized			

1	2	3	4	5	6	7	8	9	10	11	12	13
147		S C Basties		7855000	27 12 2013		0	7855000	Unutilized			
148				16494000	04 02 2014		0	16494000	Unutilized			
149	6/38/2013-4C-1	SFC		29991000	12 02 2014		29524809	466191	Unutilized			
150	BA-4/2013/11516	S C Basties		12341000	12 02 2014		0	12341000	Unutilized			
151		C F C		23143000	05 03 2014		0	23143000	Unutilized			
152	BA-4/2013/55209	S F C		24106000	27 02 2014		23781674	324326	Unutilized			
153				2572501	22 03 2014		0	2572501	Unutilized			
154	BA-4/2014/14975	C F C		15812000	25 03 2014		0	15812000	Unutilized			
155				4777949	27 03 2014		0	4777949	Unutilized			
156				4648118	27 03 2014		0	4648118	Unutilized			
157				5585296	27 03 2014		0	5585296	Unutilized			
158				5287096	27 03 2014		0	5287096	Unutilized			
159				3182291	27 03 2014		0	3182291	Unutilized			
160				2873000	27 03 2014		0	2873000	Unutilized			
161	BA-4/2014/28062 140/19 06 2014 VAT	S C Basti (1st installment)		8886000	05-06 2014		0	8886000	Unutilized			
162	BA-4/2014/14975-83	13 th finance Commission (11nd installment		15812000			0	15812000	Unutilized			
163	RTGS/accounts office Contingency			8886000	05-06 14		0	8886000	Unutilized			
164	6/32/2014-4C-1	SFC 2 nd installment		7109000	14-07 2014		0	7109000	Unutilized			

1	2	3	4	5	6	7	8	9	10	11	12	13
165	6/32/2014-4C 1	SC Basti SFC 2 nd installment		7109000	14-07 2014		0	7109000	Unutilized			
166	BA-4/2014/41801 79/29-08 2014	SCSP (RGUDMH) 2 nd installment		12553000	11-08 2014		0	12553000	Unutilized			
167	6/53/2014-4C1 dated 09 12 2014	SC Basties 3 rd installment		8886000	09 12 2014		8879100	8900	Unutilized			
168	BA-4/2014/ 57728 806 dated 10 12 2014	Solid waste Management (1st installment)		3200000	10 12 2014		0	3200000	Unutilized			
169	BA-4/2014/59311-89	SC Basties		5275000	15 12 2014		0	5275000	Unutilized			
170	BA-4/204/57829 907 dated 10 12 2014	SCSP Solid Waste Management		1800000	19 12 2014		0	1800000	Unutilized			
171	RTGS/Accounts Office Contingency			8886000	19 12 2014		0	8886000	Unutilized			
172	BA-4/2014/ 3733-3810 dated 20-01 2015	SCSP (RGUDMH)		15691000	09-01 2015		0	15691000	Unutilized			
173	BA-4/214/3832 3909 dated 20-01 2015	RGUDMH 3 rd installment		14973000	09-01 2015		0	1497300	Unutilized			
174	BA-4/2015/2968-85 dated 16-01 2015	SCSP (RGUDMH)		60000000	16-01 2015		16500000	43500000	Unutilized			
175	BA-4/2015/ 13590-667 dated 12-03 2015	SC Basties		10663000	05-03 2015		0	10663000	Unutilized			

1	2	3	4	5	6	7	8	9	10	11	12	13
176	BA-4/13489-568/2015 dated 12-03 2015	SFC (4 th Installment)		21866000	05-03 2015		21762285	103715	Unutilized			
177	BA-4/2015/14840 917	SC Components		10663000	05-03 2015		9704000	959000	Unutilized			
178	BA/2015/14456 64	CFC		28059000	10-03 2015	27940680	0	118310	Unutilized			
179	BA-4/2015/16585 661 dated 27-03 2015 of the year 2014 15	SCSP Solid Waste Management		3000000	23-03 2015		0	3000000	Unutilized			
180	BA-4/2015/16487 563 dated 27-03 2015 of the year 2014 15 (4 th installment)	Solid Waste Management		3200000	23-03 2015		0	3200000	Unutilized			
181	BA-4/2015/16663 714 dated 27-03 2015 of the year 2014 15 (4 th installment)	RGUDMH		17416000	25-03 2015		0	17416000	Unutilized			
182	BA-4/2015/16736-87 dated 27-03 2015 of the year 2014 15 (4 th installment)	RGUDMH		15502000	25-03 2015		351859	15150141	Unutilized			
	Total	261536080							Unutilized			
	Total	613641082							Unutilized			

APPENDIX C III

REFERRED TO IN PARA 5 (C)(ii) OF THE ANNUAL AUDIT REPORT OF THE ACCOUNTS OF MUNICIPAL CORPORATION, PANIPAT FOR THE YEAR 2015 16

Statement showing the position grants in aid sanctioned to Municipal Corporation Panipat under revenue earning scheme up to the year 2015 16

Sr No	Sanctioning authority along with No & date of sanction	Amount and dt Of credit into Municipal fund	Period of utilization prescribed	Purpose of grants	Grants utilized and admitted in audit up to the previous period of audit	Grants utilized in audit up to the present period of audit	Total grant utilized and admitted till the present period of audit
1	2	3	4	5	6	7	8
1	Comm & Secy To Govt Hry Local Govt dept Memo No 47/17/85 7 Cl 17 10 85	175000 25 11 85	24 11 86	Revenue Earning Scheme	175000	Nil	Nil
2	-do vide Memo No 47/2086/5CI dt 24 6 87	150000 6 4 87	5 4 89	do	150000	Nil	Nil
3	do vide Memo No 47/2085/5CI dt 24 6 87	500000 15 6 87	15 6 88	do	500000	Nil	Nil
4	do vide memo No 47/2291-4CI dt 24 6 87	199200 31 3 92	31 3 93	do	199200	Nil	Nil

1	2	3	4	5	6	7	8
	24 6 87						
5	do vide Memo No 6/13/93 CI dated 31 3 93	90625 31 3 93	31 3 94	do	90625	Nil	Nil
6	do vide Memo No 8/15/95-4CI dt 30 3 95	1550000 31 3 95	31 3 95	do	1550000	Nil	Nil
7	do Vide memo No 6/8/97-4CI dt 28 3 97	485000 31 3 97	31 3 98	do	485000	Nil	Nil

Sr No	Amount spent and not admitted	Amount advanced to PWD/ other works executive agencies	Unspent balance at the end of the financial year 3 (8+9+10)	Revenue earned against grant up to the period of last audit	Revenue earned grant wise during the period of current audit	Total revenue earned Col (12-13)	Remarks if any
	9	10	11	12	13	14	15
1	Nil	Nil	Nil	52 88 506			
2	Nil	Nil	Nil	21 79 765			
3	Nil	Nil	Nil	15 03 345			
4	Nil	Nil	Nil	9 96 397			
5	Nil	Nil	Nil	7 89 030			
6	Nil	Nil	Nil	28 07 226			
7	Nil	Nil	Nil	7 19 013			

APPENDIX D
REFERRED TO IN PARA 6 OF THE ANNUAL AUDIT REPORT OF THE ACCOUNTS OF MUNICIPAL CORPORATION, PANIPAT FOR THE YEAR 2015-16

Statement showing the position of loans received and unspent balance thereof up to 31.03.2016

Sr No	Sanctioning letter & Sanctioning authority	Purpose of loan	Amount sanctioned	Date of receipt of loan	Rate of interest	No of instalment in which amount is recoverable	Utilized amount	Un utilized amount	Unspent balance	Remark
1	2	3	4	5	6	7	8	9	10	11
1	2682 C III (9) CI/1341 dt 12.1.60	Drainage scheme	100000	22.2.60	5.5%	30		100000	100000	Deposited with Ph but UT not furnished
2	5797 2 CII 60/ 63632 35	do	200000	17.1.61	5.5%	do		200000	200000	do
3	8057 1CIII 67/ 4103-412	Construction of roads and paired sheet	40000	23.7.68	7%	do		40000	40000	-do
4	1166 CI(I)-68 5685-86	National w/s & Drainage scheme	60000	28.3.68	7%	-do-		60000	60000	do

1	2	3	4	5	6	7	8	9	10	11
5	2427-4CII 721/8194 dt 22 3 71	Development t works	75000	3 3 71	7%	do		52220	52220	Shown as utilized but admitted for w ant of Govt sanction for spending loan
6	7508-4CIII 71/2282 dt 5 8 71	Drainage scheme	100000	22 8 71	6%	do		100000	100000	UC not furnished by the PH dept
7	Local Govt memo No 12728-4 CII 71	Augmentatio n of w/s scheme	330000	14 1 72	7%	do		330000	330000	-do
8	Ormm & Sedy to Govt Hr Memo No 9179-4II 72/2728 2731 dt 6 9 71	Davelopmen t of w/s scheme	30000	30 3 73	7%	do		30000	30000	-do
9	Comm & Secy to Govt Hr Memo No 244-4CII 73/7361 68 dt 7 3 73	Improvement & extension w/s scheme	95000	30 3 73	7%	do		95000	95000	Deposited with PH but UT not furnished by PH Dept
10	Endst Nos 1346- 4CII 74/512 dated 12 4 74	w/s drainage scheme	460000	28 3 74	7 5%	-do		460000	460000	-do
11	Memo No 1091 4CII 74 dt 4 2 74	w/s sanitation program	184000	21 3 74	7%	30		184000	184000	do

1	2	3	4	5	6	7	8	9	10	11
12	-do Memo No 4559-4CII 74/13188 92 dt 23 7 74	National w/s & sanitation scheme	13000	23 3 75	8%	do		13000	13000	do
13	Memo No 9799 4CII 75/61/65 dt 12 1 76	Extension of sewerage scheme	130000	26 2 76	8%	do		130000	130000	-do
14	do	w/s scheme	140000	do	8%	do		140000	140000	do
15	Comm & Secy To Govt Hr No 11858 4CII 76/36036 dt 9 11 76	do	900000	24 12 76	8 5/8	22		900000	900000	do
16	Memo No 1875 4 CII 77/6151 dated 3 3 77		100000	30 3 77	8%	30		100000	100000	-do
17	Memo No 19396 4II 77/40946-47 dt 23 12 77	Dev Works i.e. roads & drains	100000	28 3 78	8%	do	?	?	100000	Nil
18	Memo No 3/4/78 4CII dt 23 11 78	w/s scheme	30000		8%	do		30000	30000	Deposited with PH but U already seen by the audit
19	do	do	1300000	-do-	8%	do		1300000	1300000	-do
20	Memo No 3/4/79 4CII dt 23 1 78	do	200000	do	8%	-do		200000	200000	Deposited with PH but UC not furnished by PH dept
21	do	Sewerage scheme	200000	do	8%	-do		200000	200000	do

1	2	3	4	5	6	7	8	9	10	11
22	Memo No 3/79-4CII dt 23 3 79	Const of shops unnals/ roads etc	100000	29 3 79	8%	do		100000	100000	The loan was spent within one year but stand lying unutilized as per loan register
23	Memo No 3/18/79 4CII dt 4 10 91	w/s Krishnapura	120000	2 1 80	8 /	-do	18385 98	10614 02	10614 02	Deposited with PH but U not yet furnished by PH dept
24	Memo No 3/8/79 4CII dt 21 2 80	w/s scheme	82000	26 3 80	8%	do		82000	82000	-do
25	-do	Sewerage scheme	570000	do	8%	-do		570000	570000	do
26	MEMO No 3/26/81 dt 23 10 80	-do-	2100000	8 4 80	8 5 %	22		2100000	2100000	do
27	Memo No / 3/26/81 dt 23 10 81									
28	Memo No 3/21/80 ICII dt 4 2 83	-do	200000	24 9 80	9 /	30		200000	200000	do
29	Memo No 3/26/82 CICII dt 4 2 83	Improvement & augment tation of w/s scheme	60000	18 3 83	10%	do		60000	60000	do
30	do	Const of 5 nos tube wells	120000	do	10 %	-do		120000	120000	-do

1	2	3	4	5	6	7	8	9	10	11
31	No 3/26/82 ICII dt 4 2 83	Sewerage scheme	200000	22 3 83	10 %	-do		200000	200000	-do
32	Memo No 3/26/82 ICII dt 23 3 83	Installation of 5 nos under w/s	90000	31 3 84	10%	do		90000	90000	do
33	Memo No 3/26/82 ICII dt 23 3 83	w/s scheme	120000	31 3 83	10%	do		120000	120000	do
34	Memo No 3/19/83 ICII dt 23 3 84	do	75000	31 3 84	12%	do		75000	75000	-do
35	-do	Installation of tube wells	180000	do	12%	do		180000	180000	do
36	Memo No 3/20/84 ICII dt 8 3 85	Providing w/s scheme	120000	-do	12%	do-		120000	120000	-do
37	do	do at Krishanpura	240000	8 3 85	12%	do		240000	240000	do
38		Extension of sewerage scheme	240000	83 85	12%	-do		240000	240000	do
39	Memo No 3/15/86 ICII dt 24 4 86	Const of Nos T/W under w/s scheme	60000	31 3 86	12%	do		60000	60000	-do-
40	Memo No 6/15/87 ICII dt 7 1 87	Extension of w/s scheme	250000	5 3 87	12%	-do		250000	250000	-do
41	Memo No 6/4/87 ICII dt 24 3 88	Providing 2 nos T/W	100000	30 3 88	12%	do		100000	100000	-do
42	-do	Sewerage scheme	180000	30 3 88	12%	-do		180000	180000	-do

1	2	3	4	5	6	7	8	9	10	11
43	-do	w/s Scheme	60000	-do	12%	do		60000	60000	-do
44	Memo No 1/34/88 ICI dt 15 3 89	-do	100000	31 3 89	12%	do		100000	100000	do
45	Memo No 43/2/90 3 CI dt 13 3 91	w/s sanitation program	200000	26 3 91	12%	-do		200000	200000	do
46	do	Sewerage scheme	700000	29 12 91	12%	do		700000	700000	-do
47	Director Local Bodies Hr Memo No 2218 AFA 18/49697 dt 27 11 91	Purchase of capital fire fighting equipping	450000	29 12 91	7%	15		450000	450000	Amount deposited with Director Local Bodies Hr but UC wanting
48	do	-do	443343 35	do	-do	do		443343 35	443343 35	do
49	Comm & Secy to Govt Hr Local Govt dept memo No 43/2/90 3CI dt 25 11 92	w/s scheme sanitation program	400000	18 2 93	12 /	-do		400000	400000	Amount deposited with PH Dept but UC not yet furnished by the PH dept
50	Comm Secy To Govt Hr Local Govt dept vide No 43/2/90 3CI dt 28 3 93	do-	200000	31 3 93	12%	do		200000	200000	do
51	-do No 43/2/90 3CI dt 8 3 94	Providing w/s scheme	700000	31 3 94	12%	do		700000	700000	do
52	do-	do	800000	-do	12 %	-do		800000	800000	do

1	2	3	4	5	6	7	8	9	10	11
53	do- vide No 43/2/90 3C1 dt 16 3 95	w/s scheme	300000	31 3 95	12%	do		300000	300000	do
54	do	w/s scheme sanitation prog (Urban Plus)	1000000	-do	12%	do		1000000	1000000	do
55	Fin Comm & Secy Govt dept No 43/2/90 3C1 dt 25 3 96	Providing w/s scheme	500000	30 3 96	12%	do		500000	500000	do
56	do	Laying pipe line for removal of insanitary connection Panipat town	250000	do	12%	-do		250000	250000	do
57	-do	Providing w/s scheme in Azad Nagar and Sanjay Nagar	60000	do	12%	do		60000	60000	do
58	do	Extension of sewerage scheme	100000	do	12%	do		100000	100000	do
59	-do	Const. of disposal work for untreated sewer in MT	360000	do	12%	-do		360000	360000	-do

1	2	3	4	5	6	7	8	9	10	11
60	do	Rough cost estimated	30000	do	12%	do		30000	30000	do
61	do	Rough cost estimate for repaired structure damaged due to flood of w/s scheme for Panipat Town	90000	30 3 96	12%	do		90000	90000	-do
62	do vide Memo No 17/6/96 3 Cl dt 6 2 93	w/s scheme Panipat	300000	31 3 97	12%	do		300000	300000	do
63	do	Pipeline to avoid insanitary connection Panipat	60000	-do	do	do		60000	60000	-do
64	-do	w/s scheme Azad Nagar Sanjay Nagar	60000	-do	-do	do		60000	60000	do
65	do	Laying s/s in Sudhir Nagar Ramesh Nagar Bhagat Nagar	60000	do	-do	do		60000	60000	do

1	2	3	4	5	6	7	8	9	10	11
66	-do	Installation of 5 no T/W in Panipat	60000	-do	-do	do		60000	60000	do
67	do	Extension of sewerage scheme Panipat	300000	do	do	do		300000	300000	do
68	-do	Sewerage scheme	120000	do	do	do		120000	120000	do
69	do vide memo No 17/6/96 3C1 dt 27 3 97	Pipeline against removal of insanitary and old corroded pipe and along GI pipe water connection in Panipat city area	600000	do	do	do		600000	600000	-do-
70	do vide No 17/6/98 3C1 dt 23 3 98	Installation of T/W	190000	31 3 98	12%	do		190000	190000	do
71	-do	Installation of T/W	190000	313 98	12%	do		190000	190000	-do-
72	do	w/s scheme	150000	do	12%	-do-		150000	150000	-do

1	2	3	4	5	6	7	8	9	10	11
73	Chief Admn Hr Slum Clearance Board Hr Chd No 99/B II/772 dt 13 4 99	Extension of sewerage scheme Panipat	650000	-do	13%	20		650000	650000	-do
74	Member Secy Sanitary Board Hr Chd No 1337 PH/SB dt 23 3 99	Urban w/s & sewerage scheme	700000	do	13%	30		700000	700000	do
75	Member Secy Sanitary Board Hr Chd vide No 17/1/99 5CI dt 24 3 99	Urban w/s sewerage scheme	280000	do	12%	30		280000	280000	-do
76	do	w/s Azad Nagar & Vindya Nagar	200000	-do	-do	do		200000	200000	do
77	-do	Sewerage scheme	135000	-do	do	-do		135000	135000	-do-
78	-do vide No 17 1 99 5CI dt 31 10 99	Urban w/s and sewerage program	600000	31 3 2000	-do	do		600000	600000	-do
79	-do vide No 19 01/372-404 PS/SB II dt 4 2 2000	w/s and sewerage scheme	100000	-do	-do	-do		100000	100000	-do

1	2	3	4	5	6	7	8	9	10	11
80	do vide No 17/1/99 5CI dt 13 3 2000	do	100000	do	do	-do		100000	100000	do
81	do	Sewer line in MT Narain Singh Park	100000	do	-do	do		100000	100000	do
82	do vide No 17/1/99 CI dt 13 3 2000	Sewer line in Virat Nagar	130000	31 3 2000	do	do		130000	130000	Amount deposited with PH but UF not furnished by PH Dept
83	-do vide No 17/1/99 5CI dt 14 2 2001	Extension of sewerage scheme	200000	31 3 2001	do	-do		200000	200000	do
84	do	Sewerage scheme Narain Singh Park	200000	-do	12%	do		200000	200000	do
85	do	w/s Panipat	880000	do	12%	do		880000	880000	-do
86	do gvide No 17/1/99 5CI dt 26 3 2001	Laying of sewer line near west Hostel	25000	do	12%	do		25000	25000	do

1	2	3	4	5	6	7	8	9	10	11
87	Dir Urban Dev Cum-Chief Admn Slum Clearance Bd Chd Vide No TA 2001/125 dt 20 9 01	Cost Of CC roads	431000	12 9 01	Not mentioned			431000	431000	Unutilized
88	Finm Comm & Secy Govt Local Govt No 17/1/2000 SCI dt 17 11 02	w/s scheme Panipat Town	500000	27 3 02	12 /	30		500000	500000	Amount deposited with PH dept but UC not yet furnished
89	do memo No HSCB 2002/3199 dt 13 9 02	Shifting of Milk Dairies	1261100 0	31 8 02	do	do		12611000 (Deposited with Panchayat VPO Binjol)	12611000	Nil
90	Comm & Secy Govt Har Urban Dev Memo N 17/9/01 04 SC l dt 21 04	Water supply scheme	250000	3 3 04	12 %	30		250000	250000	Amount deposited with PH dept but UC not yet furnished by the PH Dept
91	-do memo No 17/2/04 5CI dt 31 3 05	do	235000	31 3 05	12 %	do		235000	235000	do

APPENDIX E

REFERRED TO IN PARA 7 OF THE ANNUAL AUDIT REPORT FOR THE YEAR 2015-16 ON ACCOUNTS OF MUNICIPAL CORPORATION, PANIPAT

Statement showing the position of arrears and taxes and other dues from 1-4-2015 to 31-3-2016

Sr No	Name of tax	Arrear as on 1-4-2015	Demand for 2015-16	Total	Recovery	Balances	%age recovery
1	2	3	4	5	6	7	8
1	House Tax	1 00 81 28 000	22 09 12 000	1 22 90 40 000	14 47 84 000	10 84 25 6000	11 78%
2	Rent	3 12 28 326	1 36 64 612	4 48 92 938	1 56 88 079	2 92 04 859	34 94%

Short Recovery

Sr No	Name of the office	Arrears as on 31 03 15	Demand 2015 16	Total	Deposit	Total Balance	Interest 2014 15 2015-16	Balance as on 31 03 2016
1	Govt Library	153486	-		100000 53486		-	-
2	Distt Statistical Officer	Nil						Nil
3	Animal Husbandry		-		-			
4	PNB 1st Floor	5125040	369096	5494136	427140	5066996	608040	5675036
5	Income Tax Office	2929335	294876	3224211	1145247	2078964	249476	2328440
6	D C Residence	862688	236256	1098944			131873	1230817
7	DRO Residence	67481	48060	115541	-	-	13865	129406
8	CTM Residence	369307	70788	440095	-		52811	492906
9	G M Roadways	278984	-			-	-	-
10	MC Building	346334	105252	451586			54190	505776

APPENDEX J' (Imp Trust Cell)
Statement showing the position of loan Referred Audit Report of the Accounts of Improvement Trust, Panipat for the period from 4/15 to 3/16

Sr No	Sanctioning Letter no & Date	Designation of Sanctioning authority	Purpose of Loan	Date of Receipt	Am't loan sanctioned	Rate of interest	No of instalment	Amount Utilised	Year of which utilize	Amount if not Utilised	Principal paid during the period under audit	Already Paid	Principal paid up to date	Intt Paid during the period under audit	Intt Paid during the period under audit	Total	Remark
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
1	10/3/78-601 Dt 28 2 78	Secy to govt Hr Local govt. deptt	Development Scheme	20 3 78	1 00 000	8%	5 Yearly	—	—	1 00 000	80 000-	20 000-	1 00 000-	16 000-	24 000-	1 00 000 24 000	NIL
2	570(124) N 56134 dt. 6 3 67	Commissioner to Secy to govt Housing deptt	Land Acquisition & develop Scheme	18 3 67	Part II 2,00 000	3 6 4 %	25 yearly	—	—	2 00 000	1 42 328-14	57 671 86	2 00 000-	35 361 84	1 78 91 9-52	2 00 000 -00 1 78 918 52	NIL
3	5365-1031 7C30030-32 dated 9 11 70	-do-	-do-	18 2 71 15 2 71	20 00 000	-do-	5 Yearly	—	—	2 00 000	NIL	2 00 000	2 00 000	NIL	43 906 28	2 00 000 00 43 906-28	NIL
4	2025-K11 7265975 dt. 23 2 72 due dt 25 th of every year	-do-	-do-	25 3 72	1 00 000	7%	-do-	—	—	1 00 000	NIL	1 00 000	1 00 000	NIL	21 950-35	1 00 000 -00 21 950-35	NIL
5	601 3C73641 3 Dt	-do-	-do-	23 2 73	2 00 000	7%	-do-	—	—	2 00 000	NIL	2 00 000	2 00 000	NIL	43 890 70	2 00 000 43 890-70	NIL

Sr No	Sanctioning letter no & Date	Designation of Sanctioning authority	Purpose of Loan	Date of Receipt	Am't loan sanctioned	Rate of interest	No of instalment	Amount Utilised	Year of which utilize	Amount if not Utilised	Principal paid during the period under audit	Already Paid	Principal paid up to date	Int'l Paid during the period under audit	Int'l Paid during the period under audit	Total	Remark
1	2 20 3 73 Due dt. 12 th March Every year	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
6	1487 6C1 74/4627 dt. 22 2 74 due dt 21 th March every year	-do-	-do-	21 3 74	1 50 000	7%	-do-	-	-	1 50 000	NIL	1 50 000	1 50 000	NIL	32 918	1 50 000	NIL
7	91 6C175/50 17 dt 21 2 75 due dt of 20 th March every year	-do-	-do-	21 3 75	50 000	8%	-do-	-	-	50 000	NIL	50 000	50 000	NIL	12 000	50 000- 12 000-	NIL

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Published under the authority of the Haryana Vidhan Sabha and

Printed by the Controller Printing & Stationery Department Haryana Chandigarh