

HARYANA VIDHAN SABHA

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

(2018-2019)

(THIRTEENTH REPORT)

ON

**THE AUDIT AND INSPECTION NOTES ON
THE ACCOUNTS OF PANCHAYAT SAMITI, AMBALA- 1**

FOR

**THE PERIOD FROM
APRIL, 2016 TO MARCH, 2017
AUDITED BY THE DIRECTOR, LOCAL AUDIT,
HARYANA**



(Presented to the House on 27th February, 2019)

**HARYANA VIDHAN SABHA SECRETARIAT
CHANDIGARH 2019**

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**COMPOSITION OF THE COMMITTEE ON LOCAL BODIES AND
PANCHAYATI RAJ INSTITUTIONS
(2018-2019)**

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 Ghanshyam Saraf M L A
- 5 Shri Naresh Kaushik M L A
- 6 Shri Mahipal Dhanda M L A
- 7 Shri Umesh Aggarwal M L A
- 8 Prof Ravinder Bahala M L A
- 9 Shri Om Parkash Barwa 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 Rajender Kumar Nandal Secretary
- 2 Shri Pushpender Under Secretary

Shri Karan Singh Dalal M L A Shri Kuldip Sharma M L A and Shri Shyam Singh Rana M L A was as special invitee of the Committee w e f 08th May 2018 for the remaining period of the year 2018 19

INTRODUCTION

I Aseem Goel the Chairperson of the Committee on Local Bodies and Panchayati Raj Institutions having been authorized by the Committee on this behalf present this Thirteenth Report on the Audit and Inspection Notes on the Accounts of Panchayat Samiti Ambala I for the period from April 2016 to March 2017

2 The Committee examined/ scrutinized the Audit and Inspection Notes on the Accounts of Panchayat Samiti Ambala I for the period from April 2016 to March 2017 audited by the Director Local Audit Haryana as per details given in the Report and its annotated reply submitted by the concerned Panchayat Samiti. The Committee has gone into the details of the matter and has tried its level best to make its observations/recommendations strictly as per the information/record produced before the Committee by the concerned quarters and as per law

3 The Committee considered and approved this Report in its meeting held on 16th February, 2019

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 18TH FEBRUARY, 2019

ASEEM GOEL
CHAIRPERSON

REPORT

GENERAL

The Committee on the Local Bodies & Panchayati Raj Institutions for the year 2018 2019 consisting of Nine Members was nominated by the Hon ble Speaker on 25th April 2018 vide Notification No LB/PRIC 1/2018 2019/30 dated Chandigarh the 25th April 2018 Shri Aseem Goel MLA was nominated as Chairperson of the Committee by the Hon ble Speaker

The Committee holds 55 meetings during the year 2018 2019 till the finalization of the Report

REPORT
ON
THE AUDIT AND INSPECTION NOTES ON THE ACCOUNTS OF
PANCHAYAT SAMITI, AMBALA 1 FOR THE PERIOD FROM
APRIL, 2016 TO MARCH 2017

The Committee scrutinized the Audit and Inspection Notes on the Accounts of Panchayat Samiti Ambala 1 for the period from April 2016 to March 2017 audited by the Director Local Audit Haryana as under

PERIOD - 4/2016 TO 3/2017

(PART I)

[1] Para No 1 LAST AUDIT NOTE - Action taken on the last audit note was not satisfactory Even its annotated copy showing the action taken on was not prepared and sent to this office However, the position of the audit objection till the conclusion of current audit was as follow -

Sr No	Nature of Objections	Period of Audit	Para No	Remarks
(a)	Embezzlement/ temporary misappropriation of fund	4/82 to 3/88	10 (a to b)	Action was not taken against the official at fault
		4/90 to 3/96	10 (ii)	No action was taken against the official who retained the cash in hand
		4/96 to 3/97	10 (i)	No action was taken against the official who retained the cash in hand
		4/99 to 3/04 4/10 to 3/13	7 7	No action was taken against the official who retained the cash in hand
		4/06 to 3/10	6	No action was taken against the official who retained the cash in hand

The Committee desired that the concerned record may be maintained/ completed and should be produced to the Local Audit Department at the time of next audit

PART I

[2] Para No 2 Embezzlement / Temporary Misappropriation of Fund
04/96 to 03/97

10 (i)

No action was taken against the official who retained the cash in hand

Sr No	Month	Amount cash in hand
1	4/96	3506 15
2	5/96	1919 15
3	6/96	7420 10
4	7/96	14401 80
5	8/96	6725 15
6	9/96	4495 33
7	10/96	9630 25
8	11/96	5024 35
9	12/96	4043 25
10	1/97	13719
11	2/97	17296

The Department in its written reply stated as under -

Sometimes the amount received in Panchayat Samiti at late hours As such or due to busy work load it could not be deposited in the Bank on same day and deposited in the bank on the next working day However the Govt instructions regarding retention of cash in hand are being followed by the Panchayat Samiti very strictly However no embezzlement was pointed out by the audit and the concerned employee has been expired thus no action can be taken at present Hence the para may kindly be dropped

The Committee has desired that to keep the para pending

04/06 to 03/2010

6

As per the instance given heavy cash in hand was kept at the end of each month 5/06 20004 6/06 23365 07/06 36480 8/06 34420 9/06 25297 10/06 22796 11/06 20194 12/06 39126 01/07 32313 02/07 29174 03/07 10007 05/07 9075 06/ 07 22416 07/07 19586 08/07 & 9/7 17594 1/08 10005 06/08 11757/ 07/08 6816 01/09 6114 2/09 3077 03/09 5239 06/09 3891 09/09 3725

The Department in its written reply stated as under

Sometimes the amount received in Panchayat Samiti at late hours As such or due to busy work load it could not be deposited in the Bank on same day and deposited in the bank on the next working day However the Govt instructions regarding retention of cash in hand are being followed by the Panchayat Samiti very strictly However no embezzlement was pointed out by the audit and the concerned employee has since been expired thus no action can be taken at present Hence the para may kindly be dropped

The Committee desired that concerned records may be maintained/ completed now and should be produced to the concerned Local Audit Department at the time of next audit and to keep the para pending

SHORT RECOVERIES LOSSES OF REVENUE

A E AND INSPECTION NOTE DATED 31 03 68

04/71 to 03/72

15

Expenditure on the installation of telephone at the residence of Sh Hukam Singh BDPO was still not recovered from him

The Department in its written reply stated as under

However no embezzlement was pointed out by the audit and the concerned employee has since been expired thus no action can be taken at present Hence the para may kindly be dropped

The Committee has desired that to keep the para pending

4/78 to 3/79

10 (vii)

Responsibility for the loss of rupees 2733/70 due to non supply of cycle taken to the Panchayat Samiti Jagadhri was still not fixed This is again brought to the notice of the Govt for immediate action

The Department in its written reply stated as under

Amount has been recovered from Panchayat Samiti Jagadhri Copy Attached Hence the para may kindly be dropped

The Committee has desired that to keep the para pending

4/83 to 3/84

13(i) & (ii)

Investment of Rs 14170/ and Rs 10000/ in the Haryana State Dev Loan for 13 year on 2 6 68 and 15 7 80 respectively were neither encashed nor upto date interest was claimed so far

The Department in its written reply stated as under -

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

The Committee has desired that to keep the para pending

4/90 to 3/96

9(iii)

Rs 2 00 000/- were invested in the Post Office Ambala City vide Account No 733146 on 3 1-95 for one year @10 5% p a were due for encashment on 2 1 96 but were actually got encashed and re invested on 7 8 96 for further period of 15 months with the Punjab National Bank Ambala City the delay of seven months and 5 days in encashment of the investment had resulted in avoidable loss of interest may be worked out and recovered from the official at fault after fixing responsibility in this behalf

The Department in its written reply stated as under

Sh Paramjeet Singh was posed as accountant in Panchayat Samiti Ambala 1 Who has since been expired So the amount of loss of interest could not be recovered Hence the Para may kindly be dropped

The Committee has desired that to keep the para pending

04/02 to 3/04

8(ii) -

Irregular payment made to Sweeper was again not recouped from Govt Contingency nor was recovered from the official

The Department in its written reply stated as under

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

The Committee has desired that to keep the para pending

[3] **Para No 2 - IRREGULAR EXCESS/AVAILABLE EXPENDITURE**

04/72 to 9/72

12(i)

The appointment of Sh Jia Chand Patwari should either be got regularized with the sanction of the Commissioner nor the Irregular payment was worked out and recovered

The Department in its written reply stated as under

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

The Committee has desired that to keep the para pending

10/73 to 7/74

11(a) (v)

Neither the irregular appointment of craft teachers as detailed in para beyond the specified date was got regularized nor responsibility for irregular expenditure was fixed so far

The Department in its written reply stated as under

The record of this period is not available in Panchayat Samiti Ambala 1
Hence the Para may kindly be dropped

The Committee has desired that to keep the para pending

4/90 to 3/96

10(ii) -

The Executive Officer/ Accountant retained the heavy cash in the departmental cash chest unnecessarily at the end of the month as per instance quoted below. Appropriate action of temporary misuse/ misappropriation of cash in hand may be taken against the erring

Month	Amount cash in hand
7/90	2280 75
8/90	2247 88
9/90	7167 94
11/90	3280
12/90	2134
5/91	5539
6/91	3288 59
8/91	1786 12
11/91	3218 19
12/91	1786
1/92	4150
3/92	9011
1/93	8131 88
3/93	2158 44
9/94	1664 30
10/94	1664 30
12/94	1576 05

5/95	5089
9/95	2460
11/95	6334 70
12/95	4042
1/96	5567 75
2/96	7736
3/96	1605 05

The Department in its written reply stated as under

The para No 10(ii) of 1990 1996 as shown in the part I of the Audit note of the year 2016 2017 does not match with the original para The original para No 10 (ii) of 1990 1996 relates to retention of cash in hand than prescribed limit which has already been mentioned at Sr No 2 Hence the para may kindly be dropped

The Committee has desired that to keep the para pending

4/10 to 3/13

8(ii) -

Irregular expenditure of Rs 17064 12 as surcharge on telephone bill and repair of computer was not regularized nor was made good as yet

V No	Amount	Particular
Nil of 11/11	33 62/	Surcharge paid to BSNL on Tel Bill
1 of /12	140/	Dishonour of Cheque (Bank Charges)
Nil of 12/12	38/	Surcharge paid to Bharat Sanchar Nigam Ltd on Telephone Bill
Nil of 3/13	84 50/	do
8 of 7/10	3000/	Repair of Computer of other scheme paid to Sachdeva computer Ambala city
19 of 8/10	4132/	Repair of Computer of other scheme paid to Sachdeva computer Ambala city
41& 42 of 0/10	1930/	Repair of Computer of other scheme paid to Sachdeva computer Ambala city
43 to 48 of 0/10	5556/	Photo State charges of other Scheme paid to Sachdeva Enterprizes A city
49/1 of 10/11	2150/	do

The Department in its written reply stated as under

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

The amount of Rs 9062/ (3000+4132+1930) was spent on repair of computer as all the office work is done on computer and for smooth functioning of the office work the repair was mandatory. The repair was got done at lowest rate after obtaining quotations from three service providers. So the para may kindly be dropped.

The amount of Rs 7706/ (5556+2150) was incurred on the photocopies of the voter list due to Panchayat Election 2010 which was got done at lowest rate after obtaining quotations from three service providers. So the para may kindly be dropped.

The Committee has desired that to keep the para pending

[4] Para No 4 - IRREGULAR IN WORKS ACCOUNTS

4/78 to 3/79

6(xii)

Administrative approval contractor ledger and work register were again not obtained put up.

The Department in its written reply stated as under

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

The Committee has desired that to keep the para pending

4/78 to 3/79

10(xx)

Detailed estimate technical sanction administrative approval and Measurement book in support of an expenditure of Harijan Choupal Kaleran was not put up.

The Department in its written reply stated as under

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

The Committee has desired that to keep the para pending

4/82 to 3/83

13(v) -

Tender register works register contractor ledger and work register were again not obtained put up for the village Karwa Bullana in respect of an expenditure of Rs 3525/ and 7037/ incurred in 10/82.

The Department in its written reply stated as under -

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

The Committee has desired that to keep the para pending

4/86 to 3/87

11(a)

Audit note not put up and started to untraceable

The Department in its written reply stated as under -

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

The Committee has desired that to keep the para pending

4/88 to 3/89

11(a)

The unused stock of raw material for Rs 11351 60 as debited in Appendix D of this note as noted upto 20 6 89 The stock of Moorah making Center the raw material should be consumed for making of moodha and the material proposed as such and sold and credit in Samiti fund pointed out EOPS should personally verify the stock of raw material shown as per record and accord a certificate for physical verification

The Department in its written reply stated as under

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

The Committee has desired that to keep the para pending

4/90 to 3/96

12(i)

Panchayati Raj works rules likes estimates Administrative Approval Consumption statement Tender register Contractor ledger and Security ledger and Security register in respect of expenditure of Rs 4949 & 10938/ and respectively incurred on the construction of school street and special repair of Samiti Office building were again not maintained nor the irregularities were explained

The Department in its written reply stated as under

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

The Committee has desired that to keep the para pending

4/97 to 3/98

11 -

Panchayati Raj works rules likes estimates Administrative Approval Consumption statement Tender register Contractor ledger nad Security ledger and Security register in respect of expenditure of Rs 1096465/72 and Rs 54680 respectively incurred on the construction of school street and special repair of samiti office building were again not maintained nor the irregularities were explained

The Department in its written reply stated as under

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

The Committee has desired that to keep the para pending

4/98 to 3/99

9

Panchayati Raj works rules likes estimates Administrative Approval Consumption statement Tender register Contractor ledger nad Security ledger and Security register in respect of expenditure of Rs 1096465/72 and Rs 54680 respectively incurred on the construction of school street and special repair of samiti office building were again not maintained nor the irregularities were explained

The Department in its written reply stated as under

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

The Committee has desired that to keep the para pending

04/01 to 03/03

10

The expenditure is detailed in Annexure C was incurred out of grants for development works without following the provision of Panchayati Raj Works Rules likes estimates Administrative Approval Consumption statement Tender register Contractor ledger and Security ledger and Security register were not maintained

Annexure C

Education	18 10 02	10603/
Health 7 sanitation	18 10 02	21207/
Roads	18 10 02	3534/
Conditional	19 06 02	2000/
Education	31 03 03	2586/
Health 7 sanitation	31 03 03	5172/
Roads	31 03 03	862/

The Department in its written reply stated as under

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

The Committee has desired that to keep the para pending

[5] Para No 5 TAXES AND OTHER LEIVES

4/82 to 3/84

10(v) -

Loss of revenue due to non issuing of license of pure food ghora tonga and motor engine was still not justified

The Department in its written reply stated as under

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

The Committee has desired that to keep the para pending

4/87 to 3/88

8

Loss of revenue due to non issuing of license of pure food ghora tonga and motor engine was still not justified

The Department in its written reply stated as under -

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

The Committee has desired that to keep the para pending

4/88 to 3/89

9

Loss of revenue due to non issuing of license of pure food ghora tonga and motor engine was still not justified

The Department in its written reply stated as under

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

[6] Para No 6 - SANCTION WANTING

10/68 to 3/96

9(i) -

The payment of Rs 200/ each to the Distt Red cre society and Saint John Ambulance Association was still not regularized with the sanction of govt

The Department in its written reply stated as under

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

The Committee has desired that to keep the para pending

10/69 to 3/70

12

Sanction of the Deputy Commissioner for investment in the names of individual subscribers was still not pointed out

The Department in its written reply stated as under -

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

The Committee has desired that to keep the para pending

4/71 to 3/72

13(2)

Sanction of the Govt for appointment of Additional secretary was still not obtained

The Department in its written reply stated as under

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

The Committee has desired that to keep the para pending

10/73 to 9/74

13(b)

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

The Department in its written reply stated as under

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

The Committee has desired that to keep the para pending

9/75 to 3/76

14(i)

Neither the sanction of Govt was obtained to regularized the expenditure nor the amount was made good

The Department in its written reply stated as under -

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

The Committee has desired that to keep the para pending

9/75 to 3/76

14(vii) -

Sanction of Govt for extending the dearness pay for the purpose of Contributory Provident Fund was still not obtained

The Department in its written reply stated as under

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

The Committee has desired that to keep the para pending

9/75 to 3/76

14(ix)

Sanction of Samiti for payment of Rs 5000/ granted in aid to panchayats was still not put up

The Department in its written reply stated as under

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

The Committee has desired that to keep the para pending

4/78 to 3/79

10(xu)

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

The Department in its written reply stated as under

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

The Committee has desired that to keep the para pending

A E's INSPECTION NOTE DATED 2 02 91

1 Attendance register of Craft teacher centres not shown to Senior Officer

The Department in its written reply stated as under -

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

The Committee has desired that to keep the para pending

2 - 116 महिला मण्डलो को जो 107250/-रुपये की राशि 925 प्रति महिला मण्डल दी गई है केवल 84-85 में 915 रुपये प्रति महिला मण्डल दी गई। उसका रिकार्ड भी लेखा परीक्षा दल को प्रस्तुत नहीं किया गया। मुख्य सेविकाओं ने बताया कि बहुत से महिला मण्डल ऐसे हैं जिनके पैर में यह गणित ज्यों की त्यों गड़ी है क्योंकि 925/- रुपये बहुत कम गणित है इसलिये कोई खास कार्य नहीं किया सकता जिससे यह प्रतीत होता है कि सभी 116 महिला मण्डलो ने अपनी राशि 925 या 915 अभी तक खर्च नहीं की। अतः पूर्ण रिकार्ड आगामी परीक्षा दल को दिखाये ताकि उसका प्रयोग प्रमाण पत्र पर सत्यापित किया जा सके।

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

The Department in its written reply stated as under

महिला मण्डलो को जो राशि बाटी गई है उसका इन्द्राज 10.01.91 को केश बुक पेज न० 51 पर तथा पेज न० 79 पर दर्ज है उसके पश्चात् बाल विकास एवं परियोजना अधिकारी के अधीन आ गई थी जिस कारण राशि बाल विकास एवं परियोजना अधिकारी अम्बाला को भेज दी गई थी। जब आडिट में आपत्ति उठाई गई तो सम्बन्धित से जवाब मांगा गया तो उन द्वारा सूचित किया गया है कि उक्त राशि निदेशक महिला बाल विकास हरियाणा को वापिस कर दी गई है। प्रति साथ सलग्न है। तथा नीलोखेड़ी संस्थान द्वारा की गई रिपोर्ट की प्रति भी साथ सलग्न है। इसलिये पैरा को समाप्त किया जाये।

The Committee has desired that to keep the para pending

4/88 to 3/89

10(b) -

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

The Department in its written reply stated as under

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

The Committee has desired that to keep the para pending

4/76 to 3/77

13(c) (i)

Sanction of the Govt. for the expenditure of Rs. 3620/50 was still not obtained

The Department in its written reply stated as under

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

The Committee has desired that to keep the para pending

[7] Para No 7 MISCELLANEOUS

A E'S INSPECTION 31 03 63

1(ii) -

The grant for the cattle pond amounting to Rs. 40/- was still not got transferred from post office to samiti account

The Department in its written reply stated as under

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

The Committee has desired that to keep the para pending

10/73 to 9/74

12(b)(c)

Disposal of books was neither pointed out nor was the amount exceeding Rs. 200 /- spent made good so far

The Department in its written reply stated as under

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

The Committee has desired that to keep the para pending

4/76 to 3/77

13(i)(iv)

Disposal of articles purchased by the Mukhya Sevika was not pointed out. The necessary disposal should be shown at the time of next audit

The Department in its written reply stated as under

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

The Committee has desired that to keep the para pending

4/77 to 3/78

11(i) -

The account of amount recovered on account of flood relief fund was not maintained

The Department in its written reply stated as under

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

The Committee has desired that to keep the para pending

4/77 to 3/78

11(iv)

The Estimates showing the total cost duly supported Panchayat resolution were again not put up to verify the correctness of grant in aid given to the panchayat Actual payee receipts was also not shown The needful may be done now and shown at the time of next audit

The Department in its written reply stated as under

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

The Committee has desired that to keep the para pending

A E s INSPECTION NOTE DATED 13 5 87

1(vi)

Balance of Provident fund of official who were transferred to the Distt Development and Panchayat Officer w e f 1-4 73 were not transferred as yet

The Department in its written reply stated as under -

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

The Committee has desired that to keep the para pending

4/90 to 3/96 13(iv)

4/96 to 3/97 13(ii)

4/97 to 3/98 12(i)

4/98 to 3/99 12(i)

4/01 to 03/03 13(v)

4/03 to 3/04 10(v)

4/04 to 3/05 10(iv)

4/10 to 3/13 9(v)

4/13 to 3/16 9(v)

Physical verification of stock and store was still not conducted

The Department in its written reply stated as under

It is certified that stock/ Store register has been physically Checked by EOPS wh ch will be shown at the time of next Audit So the Para may kindly be dropped (copy attached)

The Committee has desired that to keep the para pending

04/90to 3/96	13(v)
4/96 to 3/97	13(iv)
4/97 to 3/98	12(iii)
4/98 to 3/99	10(ii)
4/01 to 3/03	13(ii)
4/03 to 3/04	10(ii)

Monthly and annual accounts were not prepared

The Department in its written reply stated as under

Panchayat Samiti Copy attached So the Para may kindly be dropped

The Committee has desired that to keep the para pending

4/90 to 3/96	13(vi)
4/96 to 3/97	13(v)

Return of receipts book and potential money value was not watched through the stock register

The Department in its written reply stated as under

Record mentioned in the para is available in panchayat samiti which will be shown at the time of next Audit So the Para may kindly be dropped (copy attached)

The Committee has desired that to keep the para pending

4/90 to 3/96

13(vii)

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

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

The Department in its written reply stated as under

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

The Committee has desired that to keep the para pending

4/90 to 3/96

13(viii)

Contract of the hides and bones of the dead animals in the Samiti area was not perused out for the period under audit which resulted into huge loss of revenue to the Samiti Responsibility for the loss may be fixed unless the same is justified The contract should be lease out by open auction immediately to avoid further loss of revenue on this account

The Department in its written reply stated as under

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

The Committee has desired that to keep the para pending

4/90 to 3/96

13(xi) -

Stock of Rs 1166/ Moodah Making Center was still lying unsold

The Department in its written reply stated as under

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

The Committee has desired that to keep the para pending

4/2K to 3/03

11 -

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

Sr No log book	Name of concerned	Dated	Distance meter closed	Total K M use	Particular if any
205	Tehsildar Election	21 9 01	75853 to 75987	134	Local Use
218	Tehsildar A/Cantt	6 10 01	77025 to 77115	90	Do

278	Manoj Kumar Assistant DDPO Office	13 12 0 1	811177 to 81307	130	No signed in Log book of BDPO who authenticate the journey
294	Police line A/city	17 12 0 1	81574 to 81394	20	
291	VIP Duty	27 11 0 1	82070 to 82136	60	
407	do	26 4 02	91107 to 91217	11	

The Department in its written reply stated as under -

The vehicle was used for election duty relates to jurisdiction of Panchayat Samiti Ambala I as per DC/Ambala s verbal orders As such the vehicle was used for work of Panchayat Samiti Hence the para may kindly be dropped

The Committee has desired that to keep the para pending

4/01 to 3/03 13(iii)
 4/03 to 3/04 10(iii)
 4/04 to 3/05 9(iii)
 4/10 to 3/13 9(iii)
 4/13 to 3/16 9(iii)

Cash book was not reconciled with pass books

The Department in its written reply stated as under

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

The Committee has desired that to keep the para pending

4/01 to 3/03 13(iv)
 4/03 to 3/04 10(v)
 4/04 to 3/05 9(iv)
 4/06 to 3/10 8(i) to (v)
 4/10 to 3/13 9(iv)
 4/13 to 3/16 9(iv)

Return of receipts book and potential money value was not watched through the stock register

The Department in its written reply stated as under

Record mentioned in the para is available in panchayat Samiti Copy attached So the Para may kindly be dropped

The Committee has desired that to keep the para pending

04/04 to 3/05

8(vi)

9(ii)

Actual payee receipts as detailed in Para were not obtained GP Metla 10000 mehlani 10000 Amipur 10000 Adimajra 10000 Miyan majra Niharsa 10000 Khanna majra 10000 Farouli 10000 Jansui 10000 Mathari Shekhon 10000 Farouli 10000 Tharwa 10000

The Department in its written reply stated as under

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

The Committee has desired that to keep the para pending

4/10 to 3/13

9(i)

4/13 to 3/16

9(i) -

The required register as suggested in para was not prepared

The Department in its written reply stated as under

The registers mentioned in the para are completed in all respect and available in Panchayat Samiti (Copy attached) So para may kindly be dropped

The Committee has desired that to keep the para pending

(PART- II)

2-A RECORD NOT PUT UP -

The following record was again not put up to audit which may be traced out now and put up at the time of next audit

a) All the record shown in para 2 A as per audit note for the period 4/06 to 3/10 as detailed below

1 Demand and collection register of craft teacher salary and other miscellaneous accounts

The Department in its written reply stated as under -

Record mentioned in the para is available in panchayat samiti copy of which is enclosed So the Para may kindly be dropped

The Committee has desired that to keep the para pending

2 Log Book of Samiti jeep no 2706 and HR 01 T 0555

The Department in its written reply stated as under -

Record mentioned in the para is available in panchayat samiti copy of which is enclosed So the Para may kindly be dropped

The Committee has desired that to keep the para pending

3 Service Books of Sh Dinesh Sharma BDPO Sh Paramjeet Singh Accountant

The Department in its written reply stated as under -

Service Books of BDPOs are maintained in the Office of DDPO and Sh Paramjeet Singh Accountant has been transferred to the O/o Xen (PR) Ambala Hence the para may kindly be dropped

The Committee has desired that to keep the para pending

4 Bank Pass Book 4/10 to 3/13 and cash book (main) 30 05 2012 onwards

The Department in its written reply stated as under -

Bank Pass Book & Cash Book is available in Panchayat Samiti So the Para may kindly be dropped

The Committee has desired that to keep the para pending

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

Challan no 28 of 8/10 amounting to Rs 13070/

Challan no 03/8/11 amounting to Rs 52645/

Challan no 08/8/11 amounting to Rs 3880/

Challan no 41 of 8/10 amounting to Rs 17850/-

The Department in its written reply stated as under

Copy of challans are available in office record So the para may kindly be dropped

The Committee has desired that to keep the para pending

2 B FOR THE PERIOD 04/16 TO 3/17 -

1 MB no 2262

The Department in its written reply stated as under -

MB is available in office record So the Para may kindly be dropped

The Committee has desired that to keep the para pending

2 Stock Register of all development work

The Department in its written reply stated as under

Register is available in office record So the Para may kindly be dropped

The Committee has desired that to keep the para pending

3 Grant register and grant files

The Department in its written reply stated as under

Register & grant files are available in office record So the Para may kindly be dropped

The Committee has desired that to keep the para pending

5 **Irregular /Excess and Avoidable Expenditure** The expenditure as detailed below was incurred on POL in excess of the limit fixed by Govt vide Sr No 18 of 2-(a) of rules 52 of Haryana Panchayati Raj Finance Budget Accounts Audit Taxation and works Rules 1996

The excess expenditure either be made good or got regularized with the sanction of Govt under section 100(H) of Haryana Panchayati Raj Act 1994 and compliance show at the time of next audit

Particular	Year	Expenditure incurred (Rs)	Limit fixed (Rs)	Excess Expenditure incurred (Rs)
Cost of P O L	2016 17	9740	5000PM	4740

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 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 So the Para may kindly be dropped

The Committee has desired that to keep the para pending

6 **(i) Miscellaneous/ Irregularities** 1) The following record/ register required to be maintained under the Act/ Rules were not maintained as yet These may be maintained now brought up to date in the Prescribed from and put up in audit at the time of next audit

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

The Department in its written reply stated as under

Demand & Collection Register has been prepared So the Para may kindly be dropped

The Committee has desired that to keep the para pending

(iii) Cash Book of Panchayat Samiti for the period 04/2016 to 03/2017 was not reconciled with personnel Ledger account. Needful may be at the now and shown at the time of next audit.

The Department in its written reply stated as under -

Cash Book of Panchayat Samiti for the period 04/2016 to 03/2017 has been reconciled. So the Para may kindly be dropped.

The Committee has desired that to keep the para pending

(iv) The return of receipts books of potential value was not watched through stock register. This should be done now and compliance shown at the time audit.

The Department in its written reply stated as under -

Register has been prepared. So the Para may kindly be dropped.

The Committee has desired that to keep the para pending

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

The Department in its written reply stated as under

Physical verification of stock register has been done by EOPS. So para may kindly be dropped.

The Committee has desired that to keep the para pending

**General Observations/Recommendations of the Committee Apart
from the above the Committee also gave the following**

Recommendations/Observations

The Annotated reply of the Audit and Inspection Notes on the Accounts of Panchayat Samiti Ambala I for the period from April 2016 to March 2017 audited by the Director Local Audit Haryana was placed before the Committee for its scrutiny

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

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

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