

**HARYANA VIDHAN SABHA**

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

**(2019-2020)**

**(FIFTEENTH REPORT)**

**ON**

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

**FOR  
THE PERIOD FROM  
APRIL, 2017 TO MARCH, 2018**

**AUDITED BY THE DIRECTOR, LOCAL AUDIT, HARYANA**



(Presented to the House on 4<sup>th</sup> march [REDACTED], 2020)

**HARYANA VIDHAN SABHA SECRETARIAT  
CHANDIGARH  
2020**

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**COMPOSITION OF THE COMMITTEE ON LOCAL BODIES AND  
PANCHAYATI RAJ INSTITUTIONS UPTO OCTOBER, 2019  
(2019 2020)**

**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     Smt Bimla Chaudhary M L A  
\*\*2     Dr Krishan Lal Middha, M L A  
\*\*\*3     Shri Naseem Ahmed M L A

**Secretariat**

- 1     Shri Rajender Kumar Nandal Secretary  
2     Shri Pushpender Under Secretary

- 1     \*1 Smt Bimla Chaudhary M L A and \*\*2 Dr Krishan Lal Middha M L A was as special invitee of the Committee w e f 15<sup>th</sup> May 2019 for the remaining period of the year 2019 20
- 2     And \*\*\*3 Shri Naseem Ahmed M L A was as special invitee of the Committee w e f 28<sup>th</sup> May 2019 for the remaining period of the year 2019 20

**COMPOSITION OF THE COMMITTEE ON LOCAL BODIES AND  
PANCHAYATI RAJ INSTITUTIONS FOR THE REMAINING  
PERIOD OF (2019 2020)**

**Chairperson**

- 1 Shri Deepak Mangla M L A

**Members**

- 2 Shri Pardeep Chaudhary M L A  
3 Shri Mohan Lal Badoli M L A  
4 Shri Narender Gupta M L A  
5 Shri Sanjay Singh M L A  
6 Shri Shishpal Singh M L A  
7 Shri Neeraj Sharma M L A  
8 Shri Ram Niwas M L A  
9 Shri Dharam Pal Gonder M L A

**Special Invitees**

- \*1 Shri Dura Ram M L A  
\*\*2 Shri Lila Ram M L A

**Secretariat**

- 1 Shri Rajender Kumar Nandal Secretary  
2 Shri Pushpender Under Secretary
- 

- \*1 Shri Dura Ram M L A and \*\*2 Shri Lila Ram M L A was as special invitee of the Committee w e f 10<sup>th</sup> January 2019 for the remaining period of the year 2019 20

## INTRODUCTION

I Deepak Mangla the Chairperson (for the remaining period of 2019 20) of the Committee on Local Bodies and Panchayati Raj Institutions having been authorized by the Committee on this behalf present this Fifteenth Report on the Audit and Inspection Notes on the Accounts of Panchayat Samiti Ambala II for the period from April 2017 to March 2018

2 The Committee examined/ scrutinized the Audit and Inspection Notes on the Accounts of Panchayat Samiti Ambala II for the period from April 2017 to March 2018 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 13 02 2020, 2020

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 17<sup>TH</sup> FEBRUARY, 2020**

**DEEPAK MANGLA**  
**CHAIRPERSON**

**REPORT****GENERAL**

The Committee on the Local Bodies & Panchayati Raj Institutions for the year 2019 2020 (upto October 2019) consisting of Nine Members was nominated by the Hon ble Speaker on 09<sup>th</sup> April 2019 vide Notification No LB/PRIC 1/2019 2020/30 dated Chandigarh the 10<sup>th</sup> April 2019 Shri Aseem Goel MLA was nominated as Chairperson (upto October 2019) of the Committee by the Hon ble Speaker

And the Committee on the Local Bodies & Panchayati Raj Institutions consisting of Nine Members was nominated by the Hon ble Speaker on 03<sup>rd</sup> December 2019 vide Notification No LB/PRIC 1/2019 2020/100 dated Chandigarh the 04<sup>th</sup> December 2019 Shri Deepak Mangla, MLA was nominated as Chairperson (for the remaining period of the year 2019 2020) of the Committee by the Hon ble Speaker

The Committee holds 23 meetings (upto October 2019) and 11 meetings (for the remaining period of the year 2019 2020) till the finalization of the Report

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**REPORT**  
**ON**  
**THE AUDIT AND INSPECTION NOTES ON THE ACCOUNTS OF**  
**PANCHAYAT SAMITI, AMBALA-II FOR THE PERIOD**  
**FROM APRIL, 2017 TO MARCH, 2018**

The Committee scrutinized the Audit and Inspection Notes on the Accounts of Panchayat Samiti Ambala II for the period from April 2017 to March 2018 audited by the Director Local Audit Haryana as under

**(1) PARA NO TEMPORARY MISAPPROPRIATION OF FUNDS**

**Period 04/05 to 3/06**

**(8)**

The amount of Samiti Fund was kept in hand at the end of the month against the prescribed limit of Rs 2500/ per month (As per provision of Haryana Panchayati Raj Act 1994) The unnecessary retention of cash in hand tantamount to temporary Misappropriation of Samiti Fund the regularity may be explained suitably and avoided in future

Month	Amount	Month	Amount
06/2005	15611	7/05	33312
8/05	57002	9/05	35608
10/05	23346	11/05	3088
12/05	2767		

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

Sometimes the amount received in Panchayat Samiti at late hours As such, it could not be deposited in the Bank on same day and deposited in the bank on the next working day It is also mentioned that some time cash drawn from Bank could not be disbursed on the same day to the concerned and retained the cash in hand which was disbursed on the very next day However the Govt instructions regarding retention of cash in hand are being followed by the Panchayat Samiti very strictly and no embezzlement was also pointed out by the audit Hence the Para may kindly be dropped

**The Committee desired that the Panchayat Samiti, Ambala-II settle the issue by holding a meeting of the Authorities of Panchayat Samiti, Ambala II with the Director, Local Audit, Haryana under intimation to the Committee**

**Period 4/06 to 3/11**

**(7)**

The amount of Samiti fund was kept in hand at the end of the month against the prescribed limit of Rs 2500/PM (as per provision 33(3) of Haryana Panchayati Raj Budget accounts Taxation and works rule 1996 The unnecessary retention of cash in hand tantamount to temporary misappropriation of funds The irregularity taken against the official at fault and avoided in future

Month	Amount	Month	Amount
7/06	3560	9/06	9117
12/07	10665	3/08	6495
4/08	5405	5/08	3055
6/08	3487	8/08	4403

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

Sometimes the amount received in Panchayat Samiti at late hours As such it could not be deposited in the Bank on same day and deposited in the bank on the next working day It is also mentioned that some time cash drawn from Bank could not be disbursed on the same day to the concerned and retained the cash in hand which was disbursed on the very next day However the Govt instructions regarding retention of cash in hand are being followed by the Panchayat Samiti very strictly and no embezzlement was also pointed out by the audit Hence the Para may kindly be dropped

**The Committee desired that the Panchayat Samiti, Ambala II settle the issue by holding a meeting of the Authorities of Panchayat Samiti, Ambala II with the Director, Local Audit, Haryana under intimation to the Committee**

**Period - 4/10 to 3/11**

**(7)**

The amount of Samiti fund was kept in hand at the end of the month against the prescribed limit of Rs 2500/PM (as per provision 33(3) of Haryana Panchayati Raj Budget accounts Taxation and works rule 1996 The unnecessary retention of cash in hand tantamount to temporary misappropriation of funds The irregularity taken against the official at fault and avoided in future

Month	Amount	Month	Amount
7/06	3560	9/06	9117
12/07	10665	3/08	6495
4/08	5405	5/08	3055
6/08	3487	8/08	4403



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

Sometimes the amount received in Panchayat Samiti at late hours As such it could not be deposited in the Bank on same day and deposited in the bank on the next working day It is also mentioned that some time cash drawn from Bank could not be disbursed on the same day to the concerned and retained the cash in hand which was disbursed on the very next day However the Govt instructions regarding retention of cash in hand are being followed by the Panchayat Samiti very strictly and no embezzlement was also pointed out by the audit Hence the Para may kindly be dropped

**The Committee desired that the Panchayat Samiti, Ambala II settle the issue by holding a meeting of the Authorities of Panchayat Samiti, Ambala II with the Director, Local Audit, Haryana under intimation to the Committee**

**Period - 4/11 to 3/12**

**(7)**

Rs 4861/ was kept in hand out of Samiti fund at the end October 2011 against the prescribed limit of Rs 2500/ ( as per provision 33 (3) Haryana Panchayat Raj Budget Accounts Taxation and Works Rule 1994) The unnecessary retention of cash in hand tantamount to temporary misappropriation of funds The irregularity needs to be explained and suitable action taken against the official at fault and avoided in future

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

Sometimes the amount received in Panchayat Samiti at late hours As such it could not be deposited in the Bank on same day and deposited in the bank on the next working day It is also mentioned that some time cash drawn from Bank could not be disbursed on the same day to the concerned and retained the cash in hand which was disbursed on the very next day However the Govt instructions regarding retention of cash in hand are being followed by the Panchayat Samiti very strictly and no embezzlement was also pointed out by the audit Hence the Para may kindly be dropped

**The Committee desired that the Panchayat Samiti, Ambala II settle the issue by holding a meeting of the Authorities of Panchayat Samiti, Ambala II with the Director, Local Audit, Haryana under intimation to the Committee**

**Period - 4/05 to 3/06**

**10 (u)**

Cash book for the period 2005 06 was not reconciled with PLA The same may be done now and shown at the time of next audit

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

Cash book has been reconciled with PLA Now PLA account has been closed after 03/2007 Hence para may be dropped

**The Committee has desired that to keep the para pending**

**Period 4/06 to 3/10**

**9 (ii)**

Cash book for the period 4/06 to 3/10 was not reconciled with PLA. The same may be done now and shown at the time of next audit.

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

Cash book has been reconciled with PLA. Now PLA account has been closed after 03/2007. Hence para may be dropped.

**The Committee has desired that to keep the para pending**

**Period 4/10 to 3/11**

**10 (ii)**

Reconciliation of Cash book with treasury PLA Pass book Pass book as required under rule 16(8)(i)(b) of Haryana Panchayati Raj Budget Accounts Taxation and works Rule 1996 was not made during the period under audit which is not in order. The same may be done now and shown at the time of next audit.

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

Cash book has been reconciled with PLA. Now PLA account has been closed after 03/2007. Hence para may be dropped.

**The Committee has desired that to keep the para pending**

**Period -4/11 to 3/12**

**10 (ii)**

Reconciliation of Cash book with treasury PLA Pass book Pass book as required under rule 16(8)(i)(b) of Haryana Panchayati Raj Budget Accounts Taxation and works Rule 1996 was not made during the period under audit which is not in order. The same may be done now and shown at the time of next audit.

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

Cash book has been reconciled with PLA. Now PLA account has been closed after 03/2007. Hence para may be dropped.

**The Committee has desired that to keep the para pending**

**Period - 4/12 to 3/13**

**10 (ii)**

Reconciliation of Cash book with treasury PLA Pass book Pass book as required under rule 16(8)(i)(b) of Haryana Panchayati Raj Budget Accounts Taxation and works Rule 1996 was not made during the period under audit which is not in order. The same may be done now and shown at the time of next audit.

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

Cash book has been reconciled with PLA Now PLA account has been closed after 03/2007 Hence para may be dropped

**The Committee has desired that to keep the para pending**

**Period 4/13 to 3/14**

**10 (u)**

Reconciliation of Cash book with treasury PLA Pass book Pass book as required under rule 16(8)(i)(b) of Haryana Panchayati Raj Budget Accounts Taxation and works Rule 1996 was not made during the period under audit which is not in order The same may be done now and shown at the time of next audit

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

Cash book has been reconciled with PLA Now PLA account has been closed after 03/2007 Hence para may be dropped

**The Committee has desired that to keep the para pending**

**Period - 4/14 to 3/16**

**10 (u)**

Reconciliation of Samiti cash book and excise cash book with treasury PLA pass book as required under rule 16(8) (i) (b) of Haryana Panchayati Raj Budget Accounts Taxation and works rule 1996 was not made during the period under audit which is not in order The same may be done now and shown at the time of next

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

Cash book has been reconciled with PLA Now PLA account has been closed after 03/2007 Hence para may be dropped audit

**The Committee has desired that to keep the para pending**

**Period 4/16 to 3/17**

**8 (i)**

Reconciliation of Samiti cash book and excise cash book with treasury PLA pass book as required under rule 16(8) (i) (b) of Haryana Panchayati Raj Budget, Accounts Taxation and works rule 1996 was not made during the period under audit which is not in order The same may be done now and shown at the time of next audit

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

Cash book has been reconciled with PLA Now PLA account has been closed after 03/2007 Hence para may be dropped

**The Committee has desired that to keep the para pending**

**Period 4/06 to 3/10**

**9 (iv)**

The return of receipt books of potential value not watched through stock register  
This should be done now and shown at the time of next audit

**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

**The Committee has desired that to keep the para pending**

**Period - 4/10 to 3/11**

**10 (iv)**

The return of receipt books of potential value not watched through stock register  
This should be done now and shown at the time of next audit

**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

**The Committee has desired that to keep the para pending**

**Period - 4/11 to 3/12**

**10 (iv)**

The return of receipt books of potential value not watched through stock register  
This should be done now and shown at the time of next audit

**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

**The Committee has desired that to keep the para pending**

**Period - 4/12 to 3/13**

**10 (iv)**

The return of receipts books of potential value was not watched though stock register This should be done now and shown at the time of next audit

**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

**The Committee has desired that to keep the para pending**

**Period 4/13 to 3/14**

**10 (iv)**

The return of receipts books of potential value was not watched though stock register This may be done now and shown at the time of next audit

**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

**The Committee has desired that to keep the para pending**

**Period 4/14 to 3/16**

**10 (iv)**

The return of receipt books of potential value was not watched though stock register The same may be done now and shown at the time of next audit

**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

**The Committee has desired that to keep the para pending**

**Period 4/16 to 3/17**

**9 (iv)**

The return of receipt books of potential value not watched through stock register This should be done now and shown at the time of next audit

**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

**The Committee has desired that to keep the para pending**

**Period 4/16 to 3/17**

**8 (vi)**

Cash book of liquor share for the period 04/2016 to 03/2017 was not maintained/ completed up to date The same may be maintained/ completed now and shown at the time of next audit

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

Cash book of liquor share for the period from 4/16 to 3/17 was not maintained separately as the bank account of liquor share has been closed and all transactions

regarding liquor share are being made in Panchayat Samiti account As such all the entries are also being made in Panchayat Samiti cash book Hence para may be dropped

**The Committee has desired that to keep the para pending**

**Period 4/13 to 3/14**

**10 (v)**

The return of receipts book of potential value was not watched through stop This should be done now and shown at the time of next month

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

Record mentioned in the para is available in Panchayat Samiti So the Para may kindly be dropped

**The Committee has desired that to keep the para pending**

**Period - 4/16 to 3/17**

**8 (v)**

While checking the log book of Samiti jeep no HR 01AN 0555 it was noticed that average of jeep has not been got fixed from the workshop The average of staff jeep may be got fixed from the central workshop and shown at the time of next audit

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

Govt Jeep No HR 01AN 0555 was declared condemned and the same has been auctioned Now the average of Govt Jeep has been fixed by the General Manager Haryana Roadways Ambala vide No 1319 dated 21 05 2019 Hence para may be dropped

**The Committee has desired that to keep the para pending**

**Period 4/14 to 3/16**

**10 (vii)**

Rs 14625/ was given to Gram Panchayat Liharsa for construction of drain but record of the same such as measurement book stock register was not maintained Needful may be done now and compliance shown at the time of next audit

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

Record mentioned in the para is available in office record which will be shown at the time of next audit

**The Committee has desired that to keep the para pending**

**Period - 4/14 to 3/16**

**10 (viii)**

Rs 150000/ given to Gram Panchayat Dangdheri but no record of the same such as measurement book and stock register was maintained. Needful may be done now and compliance shown at the time of next audit.

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

Record mentioned in the para is available in office record which will be shown at the time of next audit.

**The Committee has desired that to keep the para pending**

**Period 4/14 to 3/16**

**10 (ix)**

Rs 150000/ given to Gram Panchayat Dangdheri but no record of the same such as measurement book and stock register was maintained. Needful may be done now and compliance shown at the time of next audit.

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

Record mentioned in the para is available in office record which will be shown at the time of next audit.

**The Committee has desired that to keep the para pending**

**Record Not Put up**

**Period 4/17 to 3/18**

**2 A**

The following record was not put up. The same may be traced out/ maintained/ brought up to date and shown at the time of next audit.

**For the period 04/05 to 03/12**

- (i) Register of Checks / drafts from 4/05 to 3/12
- (iii) Contractor ledger/Works register security Register Tender Register Income Tax Register and Sales tax Register
- (v) Objection statement from 4/05 to 3/06
- (vi) Vouchers file liquor cash book for the period 4/06 to 3/10

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

Registers relates to Sr No 1, v, vi are available in Panchayat Samiti. So the Para may kindly be dropped.

- (iii) There is no Tender system in Block Office. Hence there is no need to retain these registers.

**For the period 04/12 to 03/16**

- (i) Objection statement 4/11 to 3/16
- (ii) Register of cheques / drafts
- (iv) Contractor ledger / work register security register tender register income tax register and sales tax register
- (v) Bank pass book
- (vii) Stock and issue register of cement for the period
- (vii) Stock and issue register of cement for the period

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

Registers relates to Sr No 1, ii, v vii are available in Panchayat Samiti So the Para may kindly be dropped

- (iii) There is no Tender system in Block Office Hence there is no need to retain these registers

**The Committee has desired that to keep the para pending****Excess/ Irregular and Avoidable Expenditure -**

**Period - 4/17 to 3/18**

**6 (i)**

The expenditure as detailed below was incurred on P O L in excess of limit fixed by Govt vide Sr No 18 of Appendix (A) of Rules 52 of Haryana Panchayati Raj Finance Budget Accounts audit Taxation and works Rule 1994 The excess expenditure either be made good or got regularized with the sanction of Govt under section 100 (h) of the Haryana Panchayati Raj Act 1994 and compliance shown at the time of next audit

Year	Expenditure incurred (Rs )	Limit fixed (Rs ) Per annum	Excess (Rs)	Remarks
2017 18	102620	60000	42620	Repair charges of jeep
do	33779	10000	23779	Cost of P O L

**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 & Rs 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 This para send to Govt for regularized So the Para may kindly be dropped

The Committee desired that the Panchayat Samiti, Ambala II settle the issue by holding a meeting of the Authorities of Panchayat Samiti, Ambala II with the Director, Local Audit, Haryana under intimation to the Committee

#### **Miscellaneous**

**Period 4/17 to 3/18**

#### **9 (i)**

(i) Reconciliation of Panchayat Samiti Cash book with bank Pass book as required under rule 16(8) (i) (b) of Haryana Panchayat Raj Budget Accounts Taxation and works Rules 1996 was not made during the period under audit which is not in order The same may be made now and shown at the time of next audit

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

(i) Cash book has been reconciled with PLA Now PLA account has been closed after 03/2007 Hence para may be dropped

**The Committee has desired that to keep the para pending**

(iii) The return of receipts books of potential value was not watched though stock register This may be done now and shown at the time of next audit

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

(iii) 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**

(v) While checking the log book of samiti jeep no HR 01 AN 0555 it was noticed that average of jeep was not been got fixed from the Haryana Roadways Central workshop The average of staff jeep may be got fixed now and shown at the time of next audit

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

(v) The average of Govt Jeep has been fixed by the General Manager Haryana Roadways Ambala vide No 1319 dated 21 05 2019

**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 II for the period from April 2017 to March 2018 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 II 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 Panchayat 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

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