

HARYANA VIDHAN SABHA
COMMITTEE ON LOCAL BODIES AND
PANCHAYATI RAJ INSTITUTIONS

(2020-2021)
(SIXTEENTH REPORT)

ON

ANNUAL TECHNICAL INSPECTION REPORT ON
LOCAL BODIES & PANCHAYATI RAJ INSTITUTIONS
FOR
THE YEAR 2011-12, 2012-13, 2013-14,
2014-15, 2015-16 & 2016-17
AUDITED BY THE PRINCIPAL, ACCOUNTANT
GENERAL (AUDIT), HARYANA



(Presented to the House on 15th March, 2021)
HARYANA VIDHAN SABHA SECRETARIAT
CHANDIGARH, 2021

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**COMPOSITION OF THE COMMITTEE ON LOCAL BODIES AND
PANCHAYATI RAJ INSTITUTIONS
(2020-2021)**

Chairperson

1. Dr. Kamal Gupta, M.L.A.

Members

2. Shri Kuldeep Bishnoi, M.L.A.
3. Shri Ghanshyam Saraf, M.L.A.
4. Smt. Seema Trikha, M.L.A.
5. Shri Bishamber Singh, M.L.A.
6. Shri Dharam Singh Chhoker, M.L.A.
7. Shri Surender Panwar M.L.A.
8. Shri Amarjeet Dhanda, M.L.A.
9. Shri Rakesh Daultabad, M.L.A.

Special Invitees

- *1. Shri Bishan Lal Saini, M.L.A.
- **2. Shri Shamsher Singh Gogi, M.L.A.

Secretariat

1. Shri Rajender Kumar Nandal, Secretary
2. Shri Pushpender, Under Secretary

Shri. Bishan Lal Saini, M.L.A. and Shri Shamsher Singh Gogi, M.L.A. was as special invitee of the Committee w.e.f. 10th November, 2020 for the remaining period of the year 2020-21.

INTRODUCTION

I, **Dr. Kamal Gupta** the Chairperson of the Committee on Local Bodies and Panchayati Raj Institutions, having been authorized by the Committee on this behalf, present this Sixteenth Report on the **Annual Technical Inspection Report for the Year 2011-12, 2012-13, 2013-14, 2014-15, 2015-16 & 2016-17.**

2. The Committee examined/ scrutinized the Annual Technical Inspection Report for the Year 2009-10 & 2010-11, 2011-12, 2012-13, 2013-14, 2014-15, 2015-16 & 2016-17 audited by the Principal Accountant General (Audit), Haryana as per details given in the Report and its annotated reply submitted by the concerned department. 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 02nd March, 2021.**

4. A brief record of the proceedings of the meetings of the Committee has been kept in the Haryana Vidhan Sabha Secretariat.

5. I, as Chairperson of the Committee, place on record the appreciation for all the Members of the Committee for their cooperation and valuable suggestions for the consideration of Annual Technical Inspection Reports paras.

6. The Committee places on record its appreciation for the assistance rendered to it by the Principal Accountant General (Audit), Haryana and her/his officers. The Committee would like to express its thanks to the Additional Chief Secretary to Government Haryana, Local Bodies Department and Panchayati Raj Institutions Department and other Officers/Officials both departments who appeared for oral evidence before it for the cooperation in giving information to the Committee.

7. The Committee is also thankful to the Officer/Officials of the Haryana Vidhan Sabha for their whole hearted co-operation and assistance given by them to the Committee.

**CHANDIGARH:
THE 05TH MARCH, 2021.**

**DR. KAMAL GUPTA,
CHAIRPERSON**

REPORT

GENERAL

The Committee on the Local Bodies & Panchayati Raj Institutions for the Year 2020-2021 consisting of Nine Members was nominated by the Hon'ble Speaker on 03rd June, 2020 vide Notification No. LB/PRIC-1/2020-2021/35 dated Chandigarh, the 03rd June, 2020. **Dr. Kamal Gupta, MLA** was nominated as Chairperson of the Committee by the Hon'ble Speaker.

The Committee holds **37** meetings during the Year 2020-2021 till the finalization of the Report.

REPORT
ON
ANNUAL TECHNICAL INSPECTION REPORT ON LOCAL BODIES & PANCHAYATI RAJ INSTITUTIONS FOR THE YEAR 2011-12 & 2012-13

The Committee scrutinized the Annual Technical Inspection Report on Local Bodies & Panchayati Raj Institutions for the year 2011-12 & 2012-13, audited by the Principal Accountant General (Audit), Haryana as under: -

(1) PARA No. 2.7 (for the year 2011-12 & 2012-2013) PRI : - NON-RECOVERY OF BALANCE FROM EX-SARPANCHES:-

As per Section 18(2) of the Haryana Panchayati Raj Act, 1994, the BDPO may order within a period of seven days prior to the publication of election programme of the GP or in the event of suspension or removal of a Sarpanch by a general or special order to handover the records, registers and other property to the person authorized for the custody of the record and property.

Scrutiny of records of sampled BDPOs showed that in 21 blocks, 118 EX-Sarpanches/Panches, one E.O. (PS) and one DDPO had not handed over the cash balances amounting to Rs.68.78 lakh (Appendix 6) to the Block Development an Panchayat Officer or Gram Sachiv and the amount was lying with them since 1987-2011. Appropriate action as provided for in the Haryana Panchayati Raj Act had not been taken against the defaulting Ex-Sarpanches to recover the amount. Twelve BDPOs while admitted the facts stated (July 2013) that necessary action would be taken against the defaulting Ex-Sarpanches.

The Department in its written reply point no.09 & Point no.10 stated as under: -

SR.No. 09 **रू. खण्ड राजौद** ने पैरा नं0 2.7 का जवाब अपने पत्र क्रमांक 3769 दिनांक 08.08.2020 व मौखिक तौर पर दिनांक 16.02.2021 को दिया है कि दर्शाई गई राशि को पूर्व सरपंचों/पंचों से राशि वसूल करने बारे नोटिस जारी कर दिये हैं परन्तु मात्र रकम ही वसूल हो पाई है एवं एक पूर्व सरपंच श्रीमति कमला ग्राम पंचायत कसान के विरुद्ध मुकदमा दर्ज है जिसका मामला माननीय पंजाब व हरियाणा उच्च न्यायालय में विचाराधीन है। कुछ सरपंचों से बकाया राशि को वसूल करने के लिए कार्यवाही की जारी है एवं रिकवरी करने के लिए भू-राजस्व घोषित करने बारे उपायुक्त कैथल की सेवा में लिख दिया जाएगा। जिन पूर्व सरपंचों व पंचों की मृत्यु हो चुकी है उनकी मृत्यु प्रमाण-पत्र के लिए कार्यवाही जारी है जब भी मृत्यु प्रमाण-पत्र प्राप्त होंगे दे दिए जाएंगे।

SR. No. 10 BDPO Matloda: - has replied vide his letter no. 8981 dated 11.02.2021 that the recovery from 3 Ex-Sarpanches of GP Ahamad Pur Majra, Sutana and Adiyana amounting to Rs. 116083/- has been recovered. Action is being taken to recover the balance from ex-sarpanches.

The Committee has desired that point no 09 and point no 10 be kept pending until the complete recovery is effected.

2. PARA No. 2.16 (Part 2 & 4 for the year 2011-12 & 2012-13) PRI :- Irregularities in leasing of ponds on Panchayat land:-

Ponds in common land not only provide drinking water to rural animals but are also used for fish farming and production of Singharas, etc. which is a source of income to the Panchayats. Thus, the construction and revival of

ponds is an important development works in rural areas. The EE, PR and Panchayats executed these works out of the funds provided under Mahatma Gandhi National Rural Employment Guarantee Scheme [MGNREGS]. It was noticed in audit that:-

Rules provide for auction of the ponds for fish farming up to five years but the ponds were auctioned for more than five years in contravention to the provisions. The GPs intimated that the ponds were auctioned up to 10 years period with periodical increase on the basis of Directorate's letters.

Instructions issued without amending the Rules were not in order.

- The GP, Balak in Barwala block of Hisar district auctioned the two village ponds for ten years in November 2003 at the rate of Rs. 1.50 lakh per year with 25 per cent increase after three years. The lease money of Rs. 8.25 lakh was deposited in installments upto March 2008. Thereafter, the balance lease money of Rs. 6.38 lakh was not deposited and the DDPO, Hisar cancelled the lease in February 2011 but neither any action was taken for late receipt of installments nor the balance amount was recovered.

- In village Kurk Jagir (Nilokheri Block of the Karnal district), the Sarpanch of the village auctioned the ponds for 7 years to his near relative at a very low price in contravention of the Rules. But the BDPO had not taken any action against the irregular action of the Sarpanch thus causing loss to Panchayat. DG intimated (September 2013) that the DC, Karnal had been requested to take disciplinary action against the irregularity committed by the Sarpanch.

- In 15 Panchyats, it was observed that lease money amounting to Rs. 38.24 lakh was not deposited/ or deposited late by the lessee. The lease in such cases was required to be cancelled and fresh auction was to be carried out but no action to cancel the lease and to re-auction the ponds was taken. This also resulted into loss of interest amounting to Rs. 0.80 lakh to the Panchayat funds.

The Department in its written reply stated as under: -

In this regard it is submitted that the Deputy Commissioner Hisar vide letter memo no. No. SBA-4/2020/13100 dated 09.02.2021 has been requested to get the same declared as arrears of land Revenue and proceed in the matter and submit action taken report.

So far as the observation with regard the 15 Panchayats is concerned, it is submitted that the names of the Gram Panchayats/villages have not been given in the Audit Para. Office has been trying to obtain the list of Panchayats from AG Office but list has not yet been received.

The Committee desired that point no 02 and point no 04 pending until complete recovery.

3. PARA No. 4.1.1 (2011-13) ULB:- Non-realization of Rent- Rs 42.11 Lakh:-

Any amount which is due to Municipalities and remains outstanding, the Executive Officer/Secretary may serve the notice of demand upon concerned persons. Any sum due for recovery, shall without prejudice to other mode of collection, be recovered as arrear of land revenue as provided under section 98 of Municipal Act, 1973.

During audit it was noticed that an amount, Rs. 42.11* lakh was pending on account of rent from shopkeepers pertaining to the period from April 2010 to March 2012 as on July 2013 in Municipal Council, Jind and Municipal Corporations, Karnal and Yamunanagar. The municipalities stated (July 2013) that efforts were being made to recover the balance amounts by issuing notices to the shopkeepers.

The Department in its written reply stated as under: -

A sum of Rs. 17,79,875/- was pending as on 31.03.2012 towards about 38 shopkeepers. (Annexure-A) Out of these total Rent have been recovered from 35 shopkeepers & notices have been issued to rest of these shopkeepers/tenents (Sr. No. 06,15,38) (Annexure-B) In Addition to this Rent Petition was filed against Rent/Lease holders for the recovery of 10,84,889/- Out of 32 shopkeepers land measuring 156 kanal 19 Marla Land was given to sh. Ram Sarup S/o Sh. Mai Chand and an amount of Rs 65000/- was due towards him & Hon'ble Court decided the case against Council in this case.

(ii) An amount of Rs. 9,50,421/- was due towards Sh. Ranbir S/o Sh. Bharat Sing which was decided by the Hon'ble Court to the effect that recovery of Rs. 9,50,421/- be made by attaching the property of the defaulting shopkeeper. But no land or Building was on his name. As such both amount total Rs. 10,15,421 (9,50,421+65,000) is not recoverable.

Recovery of Rs. 69468/- against 02 shopkeepers is under consideration with the Hon'ble Court. An amount of Rs. 291705/- of recovery was due towards 29 shopkeepers who vacant the shops & run away & no address is available where about they are residing. These 29 shops were re-allotted by way of open action. As such an amount of Rs. 1307126/-is not recoverable.

The case for exemption/waiving off will be put before the house in the next meeting. So keeping in view of the above facts & in the interest of Council, Para may please be dropped.

Sr. No.	Amount to be recovered	Amount recovered	Balance	Remarks
1.	17,79,875 (38 shops)	16,56,510 (35 shops)	1,23,365 (3 shops)	Notices issued to 3 shopkeepers)
2.	9,50,421 (1 shop)	0.00	9,50,421	Petition was filed for the recovery of rent. Hon'ble Court ordred for recovery by attaching the property. But no land or building in the name of defaulter as such amount is not recoverable.
3.	69,468 (2 shops)	0.00	69,468	Case pending with Hon'ble court.
4.	2,91,705 (29 shops)	0.00	2,91,705	Shops vacated and run away. No address is available, whereabouts ther are residing. Hence not recoverable. These 29 shops were re-allotted.
5.	65,000 (1 shop)	0.00	65,000	Hon'ble court decided the case against the council. Hence not recoverable
Total	31,56,469 (71 shops)	16,56,510 (35 shops)	14,99,959 (36 shops)	

The Committee desired that the balance amount may be recovered in two months. As the balance recovery is still to be effective, therefore, the Committee also desired to keep this para pending.

4. 4.2.1 PARA No. (2011-13) ULB:- Non-recovery of Service Tax:-

As per notification number 24/2007 dated 2007 of Ministry of Finance, GOI, Service Tax was to be charged on rent received from commercial immoveable property with effect from June 2007 at the rate specified by GOI from time to time and deposited in the relevant revenue head of GOI.

Scrutiny of records of six* municipalities for the period from 2008-09 to 2011-12 showed that Services Tax amounting to Rs. 1.46 crore (Appendix 7) at the specified rates were not charged on the amount of rent of shops received.

In reply, three** municipalities stated (July 2013) that efforts were being made to recover the amount of Service Tax. While admitting the fact, Municipal Council, Sonapat stated (July 2013) that Rs. 4.50 lakh had been recovered and efforts were being made to recover the balance amount.

The Department in its written reply stated as under :-

Service Tax on lease out shops service tax has been calculated Rs. 50.31 lacs as per record from 2008 to 2012 from this amount Rs. 4,30,272/- has been recovered and effort are being made to recover the balance amount of Service Tax from the tenants.

As per MC record recoverable amount for the period 2008-2012 (Rs. In Lakhs)	Recovered amount (Rs. In Lakhs)	Balance (Rs. In Lakhs)
50.31	4.30	46.01

Vide DULB office letter No. 48874-75 dated 14.10.2020; all MCs have been directed to recover the arrear of Service tax from all shopkeepers/contractors etc.

The Committee desired to keep this para pending.

5. PARA No. 4.3 (2011-13) ULB:- Non-deduction of labour cess:-

The GOI, Ministry of Labour vide notification issued in September, 1996 specified that cess at the rate of one percent of total cost of construction would be levied on the employer for the welfare of building and other construction workers. The State Government made (February 2007) rules to levy cess at the rate of one per cent in accordance with the requirement of the Cess Act. The State Government in Labour Department further ordered (December 2009) the local authorities that cess at the rate of one percent of estimated cost of construction was required to be collected upfront before granting approval of the construction of individual residential houses by them, if construction cost of a house exceeds Rs 10 lakh. Scrutiny of records showed that seven ULBs had not deducted cess amounting to Rs. 41.93 lakh from the bills of contractors

(Appendix 8). Further, 13 ULBs had not collected one percent cess amounting to Rs. 1.58 crore on the estimated cost of construction of 830 residential houses before granting of approval of construction (Appendix 9). On this being pointed out by Audit, concerned ULBs (except Municipal Councils, Kurukshetra, Narnaul and Municipal Corporation, Karnal) while admitting the facts stated (July 2013) that they were not aware of deduction/collection of cess. The replies of ULBs were not convincing as the orders of the Government were circulated to all the ULBs. No action had been taken to recover the cess from the contractors and landowners who had constructed the houses with the approval of ULBs. Labor cess not deducted from the contractors :-

Ratia	65	11.36
Pehowa	99	22.49
Ellenabad	55	7.44
Narnaul	37	5.50
Dabwali	16	2.61
Rania	30	7.89
Kalka	85	22.09
Fatbd	70	13.26
Shahbad	43	6.75
Tohana	135	28.22
Karnal	59	9.69

The Department in its written reply stated as under: -

Statement showing the details of Labour cess recovered from the contractors:-

Sr. No.	Name of MC	No. of contractors	Amount to be recovered	Amount recovered	Balance
			Rs. In Lakh		
1.	Kurukshetra	55	10.01	Action is being taken by all concerned Municipalities. Vide DULB Office letter dated 14.10.2020, all MCs have been directed to recover the arrear of labour cess.	
2.	Mohindergarh	84	2.38		
3.	Ladwa	13	2.86		
4.	Ateli	84	1.12		
5.	Panchkula	30	22.02		
6.	Kalanwali	133	1.13		
7.	Bhiwani	57	2.41		
Total		456	41.93		

Statement showing the details of Labour cess recovered lived on construction works of houses :-

Sr. No.	Name of MC	No. of houses	Amount to be recovered	Amount recovered	Balance
			Rs. In Lakh		
1.	Kurukshetra	51	10.11	Action is being taken by all concerned Municipalities. Vide DULB Office letter dated 14.10.2020, all MCs have been directed to recover the arrear of labour cess.	
2.	Ladwa	85	10.26		
3.	Ratia	65	11.36		
4.	Pehowa	99	22.49		
5.	Ellenabad	55	7.44		
6.	Narnaul	37	5.90		
7.	Dabwali	16	2.61		
8.	Rania	30	7.89		
9.	Kalka	85	22.09		
10.	Fatehabad	70	13.26		
11.	Shahabad	43	6.75	5.46	1.29
12.	Tohana	135	28.22		
13.	Karnal	59	9.69		
Total		830	158.07		

The Committee has desired to keep this para pending as the recovery process is still going on.

6. PARA No. 4.9 (2011-13) ULB: - Encroachment of land:-

The land under the ownership of MCs should be free from all encroachments. In case of any encroachment or un-authorized occupation by any person/ bodies, the committee should take timely action for getting the same freed from encroachment under Section 408-A of Haryana Municipal Corporation Act, 1994 and Section 181 of Haryana Municipal Act 1973. Scrutiny of records of two ULBs showed that 97.15 Acre of land costing Rs. 106.82 crore was under encroachment as of March 2012 as per details given in Table 15:-

Name of ULB	Land under encroachment (In acres)	Value of land (Rs in crore)
Municipal Corporation, Gurgaon	77.65	101.16

On this being pointed out by Audit, the MC, Gurgaon stated October 2012) that suitable action regarding vacation of land from encroachment has been initiated against encroachers.

The Department in its written reply stated as under: -

Gurugram

उक्त पैरे के संबंध में नगर निगम गुरुग्राम के रिकार्ड अनुसार स्थिति निम्न अनुसार है:-

1. कुल रकबा 77.55 एकड़ जिस पर अवैध कब्जा है जिसमें से 13.49 एकड़ के रकबे को अवैध कब्जे से मुक्त करवाया जा चुका है।
2. 21.52 एकड़ जमीन गैर मौरूसी, HSVP व HSIDC द्वारा एक्वायर किया हुआ है।
3. 28.64 एकड़ जमीन पर कब्जे हटाने के लिए कार्यवाही की जा रही है।
4. 14 एकड़ पर कब्जे हटाने के लिए न्यायालय में लंबित है।
अतः पैरा समाप्त करने की कृपा करें।

The Committee has desired that the para may be kept pending as the proceedings is still going on to get the enchorchament of land completely free.

7. PARA No. 4.10 (2011-13) ULB: - Non-adjustment of Temporary Advances:-

As per Rule XVII.14(5) (ii) of Municipal Account Code, 1930, advances of any sort should be adjusted regularly and promptly. It was the duty of the head of the Municipal committee/ council/ corporation to ensure that accounts were rendered as early as possible and unspent balances refunded immediately after the finalization of occasions or purchases.

Scrutiny of records of three Municipalities showed that temporary advances aggregating to Rs. 6.25 crore given to various officials/officers of the Municipalities remained unadjusted as of March 2013 as detailed in Table 16. Inadequate control over temporary advances is fraught with risk of misappropriation of funds.

Period	MC Narwana	MC Yamunanagar	MC Karnal	Total
	(Rs. In lakh)			
Upto 03/2000	0.98	Nil	371.19	372.17
2000-08	0.10	Nil	48.94	49.04
2009-10	0.15	Nil	Nil	0.15
2010-11	0.08	124.00	2.50	2.50
2011-12	0.10	48.21	Nil	48.31
Total	1.41	172.21	451.41	625.03

Rules regarding adjustment of advances within the time limit laid down need compliance.

The Department in its written reply stated as under: -

Yamuna nagar

उक्त पैरा बारे आप महोदय को अवगत करवाया जाता है कि नगर निगम, यमुनानगर—जगाधरी द्वारा वर्ष 2010—11 में 124 लाख व वर्ष 2011—12 में 48.21 लाख रू० की अदायगी विभिन्न कार्यों के एवज में सलग्न सूचि में वर्णित विभागों को एडंवास के रूप में की गई थी। कार्यालय द्वारा मु० 48.21 लाख रू० में से मु० 33.90 लाख रू० समायोजित किये जा चुके हैं व मु० 14.31 लाख रू० समायोजित किये जाने बारे सम्बधित विभाग को लिखा गया है व इसके अतिरिक्त मु० 124 लाख को भी समायोजित करने बारे सम्बधित विभाग को लिखा गया है।

अतः उत्तर को देखते हुए पैरा ड्राप करने का कष्ट करें।

Year	Advance Given to	Amount (Rs. In Lakhs)	Adjusted amount	Present Status
2010-11	PHED (for 2 works)	124.00	0.00	Action is being taken to obtain UC from PHED by MC Yamuna Nagar
2010-11	PHED (for 1 works)	2.00	0.00	Action is being taken to obtain UC from PHED by MC Yamuna Nagar
2011-12	Sulabh international New Delhi (8 works)	48.21	33.90	Balance amount of Rs. 14.31 is being adjusted
Total		172.21	33.90	Balance 138.31

Karnal

नगर निगम करनाल को जिनके द्वारा टैपरेरी एडंवास के उपयोगिता प्रमाण दिए गए हैं उनमें से 26,70,655/—रूपये की राशी का समायोजन नगर निगम करनाल द्वारा कर दिया गया है।

इससे पूर्व 32024 रू की राशि नगर निगम के अधिकारियों से लेकर समायोजित करवाई जा चुकी है। इसके अतिरिक्त आपकी सेवा में सूचित किया जाता है कि उक्त टैपरेरी एडंवास में सबसे ज्यादा राशि पब्लिक हैल्थ विभाग को दी गई थी। कार्यालय द्वारा पत्र क्रमांक 29/लेखा/न०नि०क० दिनांक 15.01.21 को इंजीनियर इन चीफ, जनस्वास्थ्य विभाग को उक्त टैपरेरी एडंवास के उपयोगिता प्रमाण शीघ्रातीशीघ्र भिजवाने हेतु संबंधित अधिकारी/कर्मचारियों को आदेश दिए जाने पत्र लिखा गया है।

Amount adjusted from employees	Advance given to PHED yet to be adjusted	Remarks
(Rs in Lakhs) 27.02	(Rs. In Lakhs) 424.39	Afforts are being made to obtain UC from PHED by MC Karnal

The Committee has desired that the part of this para relating to Yamunanagar-Jagadhari and Karnal be kept pending.

**ANNUAL TECHNICAL INSPECTION REPORT ON LOCAL BODIES &
PANCHAYATI RAJ INSTITUTIONS FOR THE YEAR 2013-14**

The Committee scrutinized the Annual Technical Inspection Report on Local Bodies & Panchayati Raj Institutions for the year 2013-14, audited by the Principal Accountant General (Audit), Haryana as under: -

1. PARA No. 4.1 IV (2013-14) ULB:- Non recovery of lease rent of Municipal shops/plots(ULB):-

State Government issued instructions (March 2009) that in case of delay in deposit of rent, interest at the rate of 12 *per cent* per annum should be recovered from the defaulters. Test check of Demand and Collection Registers of 18 municipalities showed that out of 4297 shops/plots, in 1338 cases rent/lease amounting to ₹ 7.20 crore was outstanding as on 31 March 2014 against the allottees/persons who had taken shops/plots on lease.

Nine Municipalities stated (July/August 2014) that notices have been issued to tenants for deposit of outstanding lease rent and efforts were being made to recover outstanding dues.

- (i) Karnal, (ii) Nillokheri, (iii) Gharaunda, (iv) Assandh, (v) Indri,
(vi) Taraori, (vii) Pundri, (viii) Cheeka and (ix) Kaithal

The Department in its written reply stated as under: -

Karnal

उक्त पैरा के बारे अवगत करवाया जाता है कि नगर निगम करनाल के किरायेदारों से जिनका किराया बकाया था उनसे वर्ष 2015 से दिसम्बर 2020 तक राशि 1037235 रु 12 प्रतिशत की दर से ब्याज की राशि ली गई है तथा बाकी किरायेदारों को भी बकाया राशि वसूल करने के लिए समय-समय पर नोटिस दिए जा रहे हैं।

Cheeka

As per Government notification interest @ 12% is being recovered on delay payments and notice has been issued to defaulters and 129 numbers of cases has been filed in Court under PP Act and efforts are

The Committee has desired that the part of this para in relating to Karnal and Cheeka be kept pending.

2. PARA No. 4.1 V (2013-14) ULB:- Non receipt of sale price of Mahanagar Plika Bazar sites:-

The terms and conditions of open auction of commercial sites by the Municipal Corporation, Faridabad (MCF) provided that the successful allottees of shop sites had to pay a ground rent at the rate of 2.5 *per cent* of total lease amount yearly from the date of offer of possession. 25 *per cent* of the sale price was to be deposited at the fall of the hammer and the remaining 75 *per cent* in 12 equal half yearly installments with 18 *per cent interest* on 13 sites auctioned in September 2002. Further, 19 sites were auctioned in April 2008 on similar terms and conditions; however, interest on these sites was reduced to 15 *per cent from 18 per cent*. Penal interest at the rate of 3 *per cent* in addition

to normal rate was payable in case of delay in payment of installments of balance amount of bid money. In case of delay in payment of installments over one year, the allotment was to be treated as cancelled.

It was observed that in 25 cases, lease rent and sale price amounting to ₹ 1.03 crore was still outstanding. The MCF had not initiated any action to recover the outstanding amount or to cancel the allotment. MCF stated (August 2014) that notices were being issued to the defaulters. Fact, however, remains that no recovery has been made so far (August 2014).

The Department in its written reply stated as under: -

इस कार्यालय द्वारा कुल 13 दुकानें वर्ष 2002 में व 19 दुकानें वर्ष 2008 लीज पर अलॉट की गई थी, जिसमें 25 प्रतिशत राशि के अलावा अन्य राशि जमा न करने के कारण 7 दुकानों की अलॉटमेंट रद्द कर दी गई है तथा नगर निगम द्वारा कब्जा ले लिया गया है। 10 दुकानों के आबंटियों को लीज राशि जमा करने वाले समय पर दवजपबम जारी किए गए हैं लेकिन आबंटियों द्वारा कोई राशि जमा नहीं कराई गई है। अब उनकी अलॉटमेंट रद्द करने वाले नियमानुसार कार्यवाही की जा रही है। 13 दुकानें जो मीट विक्रेताओं व 2 दुकानों जो अन्यो को अलॉट की गई थी उनकी तरफ कोई लीज राशि/85.08 लाख आबंटन राशि बकाया नहीं है।

Out of 25 shops cases 15 shops cases had already deposited full amount i.e. 85.08 lac and 10 shop cases balance was pending against whom the procedure for cancellation of shops is under process.

The Committee desired that until the full recovery is made, the sub part of this para is kept pending.

3. PARA No. 4.1 VI (2013-14) ULB:- Loss due to non-enhancement of rent:-

Scrutiny of records of the Municipal Corporation, Ambala showed that the Corporation leased out shops on monthly rent basis during April 1990 to January 2007. As per the instructions of the State Government (January 1994) and the agreement executed between municipality and tenants, rent of the shops was to be enhanced 20 *per cent* after every 5 years of the agreement, if the renting of shops arrangement continue. However, in all the 729 cases rent was not enhanced which resulted in loss of ₹ 3.22 crore (**Appendix 6**) to the Municipality.

On being pointed out, the Corporation replied (February 2013) that the matter of enhancement of rent of shops after every five years was being brought to the notice of higher authorities and notices for enhancement of rent to all tenants would be issued.

The matter was referred (July/August 2014) to the Additional Chief Secretary to Government of Haryana, Urban Local Bodies Department; the reply was awaited (March 2015).

The Department in its written reply stated as under: -

इस संदर्भ में नवीनतम स्थिति बारे अवगत कराया जाता है कि नगर निगम अम्बाला द्वारा किये जाने वाले रेन्ट के एरियर की राशि 321.93 करोड़ में से 1,41,20,500 की राशि

वसूल की जा चुकी है और इकरार नामे अनुसार सभी 729 दुकानों का किराया नियमानुसार बढ़ाया जा चुका है एरियर की राशि वसूल करने हेतु सभी दुकानदारों को नोटिसय भी जारी किये जा चुके है। यहाँ पर यह भी बताना उचित होगा कि हरियाणा सरकार द्वारा बनाई गई पोलिसी अनुसार उक्त दुकानों में से 20 वर्ष पुराने दुकानदारों को मालिकाना हक देने के लिए कार्यावाही निगम द्वारा की जा रही है उक्त दुकानदारों से पूर्ण एरियर की वसूली बिक्री के समय कर ली जाएगी।

The Committee desired that sub para pending is kept until the policy is implemented.

4. PARA No. 4.3 (2013-14) ULB:- Non-availment of exemption from Service Tax (ULB):-

The Government of India, Ministry of Finance (Department of Revenue) vide their Notification dated 20 June 2012 exempted the services provided to a local authority by the manpower supplying agencies from Services Tax, where manpower was supplied to municipalities for sanitation purpose. As per this notification, the municipalities were not required to pay Service Tax to the manpower supplying agencies on the bills of manpower supplied for sanitation purpose from July 2012 onwards.

Scrutiny of records showed that despite exemption from Service Tax as stated above, three⁴ municipalities had not availed of the exemption and paid Service Tax amounting to ₹ 1.41 crore to the manpower supplying agencies for supply of manpower for sanitation purposes during July 2012 to December 2013 resulting in avoidable financial burden on the municipalities.

In a meeting held with Audit in August 2014, the Additional Chief Secretary to Government of Haryana, ULBs Department directed the concerned municipality to take immediate steps for recovery of service tax from the contractors/ contractual agencies.

- (i) Municipal Corporation, Gurgaon: ₹ 135.85 lakh (July 2012 to December 2013),
- (ii) Municipal Committee, Farukh Nagar: ₹ 1.54 lakh (July 2012 to February 2013) and
- (iii) Municipal Committee, Pataudi: ₹ 3.74 lakh (July 2012 to February 2013)

The Department in its written reply stated as under: -

Faruk nagar:-

विषयधीन मामले में आपका अनुरोध सहित लिखा जाता है कि दी करसौला लाटर को-ऑपरेटिव एल एण्ड सी सोसाईटी लिमिटेड करसौला, जीन्द को उक्त बारे कार्यालय के पत्र क्रमांक एम.सी.एफ/2019/2256 दिनांक 31.12.2019, एम.सी.एफ/2020/1579 दिनांक 19.06.2020 तथा पत्र क्रमांक एम.सी.एफ/2020/2089 दिनांक 14.08.2020 के द्वारा सर्विस टैक्स जमा करवाने बारे पत्राचार/नोटिस किया गया। परन्तु एजेन्सी द्वारा कोई जवाब नहीं दिया गया। सम्बन्धित फर्म/एजेन्सी से सर्विस टैक्स की रिकवरी के लिये स्महंस छवजपबमदेने की कार्यवाही अमल में लाई जा रही है।

Vide DULB office letter No. 48874-75 dated 14.10.2020; all MCs have been directed to recover.

Pataudi:-

दी करसौला लाटर कॉ-ऑपरेटिव एल एण्ड सीसोसाईटी लिमिटेड करसौला, जीन्द को उक्त बारे कार्यालय के पत्र क्रमांक एम.सी.पी/2015/476,दिनांक 10.08.2015, पत्र क्रमांकएम.सी.पी/2019/1808, दिनांक 01.07.2019 तथापत्र क्रमांक एम.सी.पी./2020/1552,दिनांक 23.07.2020 के द्वारा सर्विस टैक्स जमा करवाने बारे पत्राचार/नोटिस दिये जा चुके है तथा काफी बार दूरभाष पर भी सम्पर्क किया गया परन्तु एजेन्सी द्वारा ना तो फोन उठाया गया और ना ही अभी तक पालिका कार्यालय को कोई जबाब नही दिया गया है। सम्बन्धित फर्म/एजेन्सी से सर्विस टैक्स की रिकवरी के लिये स्महंस छवजपबमदेने की कार्यवाही अमल में लाई जा रही है।

Vide DULB office letter No. 48874-75 dated 14.10.2020; all MCs have been directed to recover.

The Committee has desired that sub-part of this para relating to Faruk Nagar and Pataudi be kept pending.

5. PARA No. 4.4 (2013-14) ULB:- Non-recovery of labour cess before approval of building plans:-

As per Building and other Construction Workers Welfare Cess Act, 1996, Labour Cess at the rate of one *per cent* of the total cost of construction was to be levied. The State Government issued (February 2007) instructions to levy Cess at the rate of one *per cent* in accordance with the requirement of the Cess Act. The Director, ULBs issued (July 2007) instructions that the municipalities should collect Labour Cess at the rate of one *per cent* of the estimated cost of construction before granting approval of building Plans. These provisions were not applicable to individual residential houses whose total cost of construction did not exceed ₹ 10 lakh.

Scrutiny of record (2010-13) showed that seven⁵ Urban Local Bodies had not collected cess at the rate of one *per cent* of the estimated cost of buildings amounting to ₹ 1.84 crore in respect of 346 houses/building owners before granting approval of building plans for construction although the estimated cost of construction of each house/building was more than ₹ 10 lakh.

In a meeting held with Audit in August 2014, the Additional Chief Secretary to Government of Haryana, ULBs Department directed the concerned municipality to recover the money at the earliest and deposit the amount with the concerned authority.

(i) Municipal Corporation, Faridabad: 295 House/Buildings ₹ 176.41 Lakh

The Department in its written reply stated as under: -

Faridabad:-

इस सन्दर्भ में अवगत कराया जाता है कि आडिट द्वारा उपलब्ध कराई गई 31 यूनिटों जिनसे वर्ष 2010 में नगर निगम द्वारा बिल्लिंग प्लान जारी करते समय लेबर सेस नहीं लिया गया था क्योंकि लेबर सेस लेने के लिये सरकार द्वारा आदेश दिनांक 03.01.2011 को पारित किये गये थे जिसके अनुसार दिनांक 19.01.2010 से नक्शा पास करते समय एक प्रतिशत की दर से

लेबर सेस चार्ज किया जाना था तथा 31 यूनिट में से 20 यूनिट से लेबर सैस की राशि रिकवर कर लिए गए हैं।

Total no. of Units from labour cess is to be recovered	Labour cess recovered from units	Balance units from which labour ces yet to be recovered	
31	20	11	

The Committee has desired that until the recovery process is not completed, the part of this para relates to M.C. Faridabad be kept pending.

6. PARA No. 4.5 (2013-14) ULB:- Non –recovery of service Tax on rental receipts(ULB):-

As per Section 65(105) (zzzz) of the Finance Act 1994, the term taxable service for renting of immovable property service provide or to be provided to any person, by any other person in relation to renting of immovable property for use in the course of furtherance of business of commerce. Immovable property includes renting, letting leasing, leasing, licensing or other similar arrangements of immovable property. With the introduction of negative list from 01 July 2007, Section 66B prescribed levy of Service Tax at prescribed rates on the value of services provided other than those specified in the negative list. Scrutiny of records of municipalities showed that shops/ booths of the municipalities had been rented out on monthly rental basis. The municipalities were liable to pay Service Tax on the rent after collecting the same from tenants. It was noticed that ten municipalities had not collected Service Tax amounting to Rs. 1.74 crore from tenant. It was also noticed that four municipalities had deposited the Service Tax amounting to Rs. 23.15 lakh from their own resources without recovery of the same from tenants (Appendix-7). This had resulted in loss to the municipalities.

In as meeting held with Audit in August 2014, the Additional Chief Secretary to Government of Haryana, ULBs Department directed the concern municipality to do the needful within a period of one month, but the response of the municipality had not been received (October 2014)

The Department in its written reply stated as under: -

Cheeka:-

किराया/सर्विस टैक्स की रिकवरी बारे इस पालिका द्वारा माननीय न्यायालय गुहला में 130 केस डाले गए हैं जिसमे सर्विस टैक्स की रिकवरी बारे भी विवरण दिया हुआ है। जोकि अभीतक उक्त केस न्यायालय मे विचाराधीन हैं। पालिका द्वारा माननीय न्यायालय द्वारा जारी आदेशानुसार ही कार्यवाही की जाएगी। इस बारे आप महोदय को सूचित किया जाता है कि कुछ केसों में दुकानदार सर्विस टैक्स व किराया नहीं भर रहे। उन की रिकवरी/बेदखली हेतु माननीय न्यायालय द्वारा आदेश पारित किए जा चुके हैं। दुकानदारों से रिकवरी हेतु केस माननीय न्यायालय मे दायर किए जा रहे हैं। उपरोक्त तथ्यों के आधार पर आपसे अनुरोध है कि उक्त पैरों को ज़ाप करने की कृपा करें।

The Committee desired that sub para is pending until the policy is implemented.

7. PARA No. 4.6 (2013-14) ULB:- Non-recovery of regularization charges (ULB):-

In terms of Section 203A of the Haryana Municipal Act 1973, the State Government regularized (December 2004) unauthorized colonies falling within the jurisdiction of Municipal Corporation/Council/Committee in the State. While regularizing these unauthorized colonies, the Government issued instructions that regularization charges at the rate ₹ 120 per square yard in the case of Municipal Councils and at the rate of ₹ 80 per square yard in the case of Municipal Committees would be recovered from the residents who had already constructed their houses in these colonies.

Test check of records of six municipalities showed that recovery of regularization charges had not been made from the concerned residents as of March 2014. Demand notices had not been issued to the owners for making payment of these charges even after lapse of a period of more than nine years. Further, no action has been initiated to recover the amount as arrears of land revenue as provided under Section 98 of the Haryana Municipal Act 1973. As a result of this, revenue of 57.12 crore remained unrecovered from house owners of 92 regularized colonies since December 2004 (Table 12).

Detail of non-recovery of regularization charges of the colonies

SR. No	Name of municipality	Number of colonies regularized	Constructed area (Sq/ yards)	Rate of regularization charges (₹ per Sq. Yard)	Amount (in ₹)
1.	Municipal Council (now Corp.) Karnal	24	15,65,971	120	18,79,16,520
2.	Municipal Committee Indri	6	92,511	80	74,00,880
3.	Municipal Committee Gharunda	17	5,01,599	80	4,01,27,920
4.	Municipal Committee Assandh	10	7,00,090	80	5,60,07,200
5.	Municipal committee Nilokheri	4	43,093.94	80	34,47,515
6.	Municipal council Kaithal	31	23,02,475	120	27,62,97,000
	Total:	92	52,05,739.94		57,11,97,035

Three MC stated (August 2014) that there was no directions to charge regularisation charges from the owners of already constructed houses in the regularisation order (December 2004). The reply is not tenable as the section 203A (3) of the Haryana Municipal Act, 1973 provides that every house owner/ plot shall be liable to pay regularization fee on demand to the municipality.

(1) Municipal Corporation, Karnal, (ii) Municipal Council, Kaithal, Municipal Committee (iii) Indri, (iv) Gharaunda, (v) Assandh and (vi) Nilokheri

The Department in its written reply stated as under: -

- a) This audit para is about levy of regularization charges from the plot owners in colonies, which the State Government regularized in Year 2013-14. It is submitted that only instructions to levy development charges/ regularization charges was issued.
- b) MC only recovers regularization charges only when plot owners came up to MC for getting his building plan approved.
- c) This is very slow and time taking process, as very few plots owners require approval of building plan and therefore it may not be possible for all MCs to recover full amount.

Also, department has launched a No-Dues Certificate (NDC) Portal for citizen seeking NDC from ULBs for property registration. NDC portal includes payment due for Property Tax, Regularization/Development Charges & Fire Tax. This results in better recovery of Property tax and Development charges.

Latest position of recovery is as under :-

Sr. No.	Name of MC	Recoverable Amount	Amount recovered	Balance amount yet to be recovered
1.	Karnal	18,79,16,520	2,10,86,201	16,68,30,319
2.	Indri	74,00,880	21,31,759	52,69,121
3.	Gharaunda	4,01,27,920	2,32,83,410	1,68,44,510
4.	Assandh	5,60,07,200	1,87,32,817	3,73,37,383
5.	Nilokheri	34,47,515	24,30,250	10,17,265
6.	Kaithal	27,62,97,000	14,74,40,103	12,88,56,897
Total		57,11,97,035	21,51,04,540	35,61,55,492

The Committee has desired to keep this para pending.

8. PARA No. 4.9 (2013-14) ULB:- Non-implementation of scheme for shifting of milk dairies outside the city limits:-

The Housing and Urban Development Corporation Limited's (HUDCO) approved a scheme for shifting of milk dairies outside the city limits. Under the scheme, HUDCO provided loan up to 75 per cent and balance 25 per cent funds were to be arranged by the Municipal Corporation (MC) from its own resources.

Scrutiny of records of MC, Karnal showed that MC purchased (December 2005) 131 Bigah and 18 Biswa land at village Pingli at a cost of ₹ 1.17 crore and also incurred (October 2010 to February 2011) an expenditure of ₹ 1.06 crore on development and laying electricity lines. The MC had not allotted the plots to the owners of milk dairies.

Similarly, Municipal Corporation, Ambala purchased land at villages Ugara and Bara at a cost of ₹ 2.80 crore for allotment of plots to the dairy owners as per details given below:

Name of Villages	Area of land	Dates of payment	Cost of land (₹ in crore)
Ugara	11 acre, 6 kanal, 11 marla	26 March 2003	0.36
Bara	9 acre, 6 kanal, 4 marla	17 March 2003	0.29
Bara	94 Kanal, 8 marla	20 September 2012 and 22 October 2012	2.15
Total			2.80

The land was lying unused and scheme of shifting of milk dairies out of the city limits had not been implemented. The MC had not prepared any plan for development of land as of July 2014.

The Executive Officer, MC, Karnal stated (June 2014) that the Commissioner, MC, Karnal approved (April 2012) to allot the plots to dairy owners on lease basis but the dairy owners did not agree to take the plots on lease hold basis and thereafter, the case was sent (December 2012) to the Government for according approval for allotment of plots on 'no profit no loss basis' but the approval of the Government was still awaited (June 2014).

During the meeting with Audit held in October 2014, the Additional Chief Secretary to Government of Haryana, ULBs Department directed the concerned municipality to take the matter with Directorate so that the matter could be resolved. Further, development was awaited.

Thus, the objective of the scheme of shifting milk dairies outside the city limits has not been achieved despite spending ₹ 5.03 crore on purchase of land and its development.

The Department in its written reply stated as under: -

Karnal:-

As per old layout plan a provision of 188 plots has been made in the scheme. Now the revised layout plan has been approved and provision of 231 plots has been made. 79 persons deposited the earnest money of Rs. 30,000/- upto February 2020, therefore, the draw of lots of these persons was done on 20.02.2020. Till today an amount of Rs. 1,38,78,690/- has been received in the office as 20% amount of allotment price of 79 plots. In addition to this 33 persons also deposited the earnest money of Rs. 30,000/- upto 11.08.2020. The draw of lots for allotment of plots to these persons is fixed for 14.08.2020. Thus the total earnest money of Rs. 33,60,000/- has been deposited with the Municipal Corporation, Karnal till date. The Municipal Corporation, Karnal has taken three times action on dated 07.07.2020, 21.07,2020 and 07.08.2020 against the dairy holders who have not applies for allotment of plots.

20 dairies have been sealed and 25 cattle were forfeited and released after charging the fine of Rs. 125000/-

Ambala Cantt:-

नगर परिषद् अम्बाला सदर द्वारा गाँव उगाडा में 11 एकड, गाँव बाडा में 9 एकड, 6 कनाल 4 मरले भूमि वर्ष 2003 में खरीदी गयी थी व गाँव बाडा में 94 कनाल 8 मरला भूमि अधिग्रहण की गयी थी। गाँव उगाडा व गाँव बाडा की पंचायत ने प्रस्ताव पास करके उपरोक्त भूमि को वापिस करने की माँग की है (प्रति संलग्न पताका-क) जिस बारे खण्ड विकास एवं पंचायत अधिकारी को लिखा गया है कि इस भूमि के खरीद की जो राशि नगर परिषद् द्वारा दी गयी है उसका भुगतान किस द्वारा किया जायेगा इस बारे दिनांक 28.11.2019 से अभी तक पत्राचार किया जा रहा है लेकिन अभी तक खण्ड विकास एवं पंचायत अधिकारी द्वारा इस विषय पर कोई निर्णय नहीं लिया गया है। अम्बाला छावनी के डेयरी मालिक भी उपरोक्त गाँव में अपनी डायरी को स्थानांतरित करने के इच्छुक नहीं है उनका कथन है कि उपरोक्त जगह पर जाने के लिए उन्हें सैन्य एरिया से होकर जाना पड़ेगा जिसमें उन्हें कई दिक्कतों का सामना करना पड़ेगा इसलिये नगर परिषद् के बार-बार अनुरोध पर भी डायरी मालिक वहाँ जाने के लिए तैयार नहीं है। इस कारण उपरोक्त भूमि का विकास करने बारे कोई योजना अमल में नहीं लाई जा सकी अब नगर परिषद् द्वारा डेयरियों को शहर से बाहर किसी अन्य स्थान पर स्थानांतरित करने के लिये एस0डी0एम0, अम्बाला छावनी की अध्यक्षता में भूमि का चयन करने के लिये एक कमेटी का गठन किया गया है। अतः अनुरोध है कि परिस्थितियों के मध्यनजर पैरा ड्रॉप करने की कृपा करें।

The Committee has desired that until the recovery process is not completed, the sub-part of this para relating to M.C. Ambala be kept pending.

**ANNUAL TECHNICAL INSPECTION REPORT ON LOCAL BODIES &
PANCHAYATI RAJ INSTITUTIONS FOR THE YEAR 2014-15**

The Committee scrutinized the Annual Technical Inspection Report on Local Bodies & Panchayati Raj Institutions for the year 2014-15 audited by the Principal Accountant General (Audit), Haryana as under: -

1. PARA No. 2.4 (2014-15) PRI:- Un-authorized possession/ encroachment of land:-

Section 24(1) of the Haryana Panchayati Raj Act, 1994 that a Gram Panchayat (GP) may make conditional order requiring, within a time to be fixed in the order, the owner or the occupier of any building of land to remove any encroachment on a public place. If encroachment is not removed within the time fixed, the GP may cause it to be removed and may recover the costs from such person. Section 7(1) of the of the Punjab Village Common Lands (Regulation) 11 Act, 1961(as applicable to Haryana) further provides that an Assistant Collector may eject any person who is in wrongful or unauthorised possession of the land or other immovable property and put the Panchayat in possession thereof and may exercise the powers of a revenue court in relation to execution of a decree for possession of land under the Punjab Tenancy Act 1887.

Scrutiny of records of five 3 BDPOs in four districts showed that land measuring 379.05 acre valuing Rs. 50.30 crore was under unauthorised possession/ encroachment in 27 GPs as of March 2014 . No action has been initiated by the GPs/BDPOs against encroachers for getting the land freed from encroachment under ibid provisions. The matter was referred (July 2014 to January 2016) to the Additional Secretary to Government of Haryana, Development and Panchayats Department; their reply was awaited (April 2016).

The Department in its written reply stated as under: -

BD&PO, Matanhail District Jhajjar Report dated 11-02-2021

It is submitted that Unauthorized possession/encroachment over the land of Gram Panchayat Humayupur and Reduwas have been removed and possession has been taken over by the Gram Panchayats.

The case regarding unauthorized possession of land of Gram Panchayat Bambulia is pending in the court of Distirict Revenue Officer, Jhajjar and listed for 9-3-2021.

D&PO, Salhawas District Jhajjar

In this matter all these concerned Sarpanches are directed to take necessary action to remove the encroachment from shamilat land vide letter no. 3663-74 dated 22.10.2020.

Vide letter no. 4039 dated 07-01-2021.

All Sarpanches are directed to file the 7 VCL cases in DRO court and report about this in BDPO Office Salhawas.

BD&PO, Hansi-II District Hisar

It is submitted that the case for land gair kable kast 0-0-13 marle is under consideration in the court of Collector Hisar. In case of decision in favour of the Panchayat the land shall be handed over to the Panchayat.

The possession of lands belonging to Gram Panchayat Bhaklana 0-0-8 and lands of Gram Panchayat Sisar 0-0-12 total 0-1-0 have been taken possession by the concerned Gram Panchayats.

The Possession of 8-4-19 out of 35-5-8 land has been handed over to Gram Panchayat PUTTHI SAMIAIN and cases have been filed in court of AC first Grade.

BD&PO, Madlauda District Panipat

In this regard it is submitted that in compliance of the order of Director Development & Panchayat Department Haryana, Chandigarh vide letter no SBA-4/2013/37091 dated 20.06.2013 Gau Charnd land should not be auctioned for cultivation or other purpose till further order.

Therefore, in the year 2014-15 Gau Chanrand lands in villages Bhalsi, Bhandari, Madlauda, Sutana, Begumpur Bhapnoth were not auctioned.

Hence, this Para may please be dropped.

BD&PO, Ratia District Fatehabad

It is submitted that the Gram Panchayat Badgarh has filed a Suit against the unauthorized possession of Panchayat lands in the court of SDM, AC-1st Grade Ratia and is fixed for hearing on 12.02.2021.

The Gram Panchayat Kanwalgarh has also filed case against the unauthorized possession in court of SDM, AC-1st Grade Ratia and is fixed for hearing on 19.02.2021.

Since the matter are sub judice, Hence the para may please be dropped

The Committee has desired that the amount be recovered in six months from the concerned department. Until the report is received, this para be kept pending.

2. PARA No. 4.2 (2014-15) ULB:- Non-recovery of development charges (ULB):-

The Haryana Management of Civic Amenities and Infrastructure Deficient Area (Special Provision) Act 2013 came into force on 26 September 2013. The Act is to make special provisions for providing essential services in civic amenities and infrastructure deficient municipal areas in the State of Haryana and for matters connected therewith and incidental thereto.

The State Government formulated a policy (November 2013) (read with revised norms issued in December 2013) under the Act and fixed development charges which is to be levied on buildings/ plots situated within the notified civic amenities and infrastructure deficient municipal areas at the rate of Rs 150 per square yard, Rs 100 per square yard, Rs 50 per square yard and Rs 30 per

square yard for the Municipal Corporation of Faridabad and Gurugram, other Municipal Corporations, Municipal Council and Municipal committees respectively.

The State Government declared (October 2013 and January 2014) areas under 135 colonies in ten municipalities to be civic amenities and infrastructure deficient municipal areas. However, the recovery of development charges had not been made from the concerned residents as of March 2015. Demand notices had not been issued to the owners for making payment of the charges had not been issued to the owners for making payment of the charges even after lapse of a period of about two year. As a result, revenue of Rs 108.41 crore remained unrecovered from residents of 135 colonies **Department in its written reply stated as under: -**

- a) from the plot owners in colonies, which the State Government regularized in Year 2013-14. It is submitted that only instructions to levy development charges/ regularization charges was issued.
- b) MC only recovers regularization charges only when plot owners came up to MC for getting his building plan approved.
- c) This is very slow and time taking process, as very few plots owners require approval of building plan and therefore it may not be possible for all MCs to recover full amount.

Also, department has launched a No-Dues Certificate (NDC) Portal for citizen seeking NDC from ULBs for property registration. NDC portal includes payment due for Property Tax, Regularization/ Development Charges & Fire Tax. This results in better recovery of Property tax and Development charges.

Latest position of recovery is as under :-

Sr. No.	Name of MC	Total amount recoverable	Amount Recovered	Balance
(Rs. In Crore)				
1	MC Sampla	0.90	0.30	0.60
2	MC Meham	1.34	0.49	0.85
3	MC Kalanaur	0.92	0.06	0.86
4.	MC Taraori	0.45	0.04	0.41
5.	MC Ladwa	0.46	0.09	0.37
6.	MC Pehowa	1.20	0.00	0.00
7.	MC Sahabad	0.55	0.00	0.00
8.	MC Rewari	2.06	0.00	0.00
9.	MC Faridabad	100.03	9.24	90.79
10.	MC Panipat	0.50	0.11	0.39
Total		108.41	10.33	94.27

It is good thing but recovery of 94 crores rupees is still pending. Therefore, you should try to make maximum recovery till the para kept pending.

3. PARA No. 4.4 (2014-15) ULB:- Non-recovery of service tax on rental receipts:-

As per Section 65(105) of the Finance Act 1994, the term taxable service for renting of immovable property service means any service provided or to be provided to any person, by any other person in relation to renting of immovable property for use in the course of furtherance of business or commerce. Immovable property includes renting letting, leasing, licensing or other similar arrangements of immovable property. With the introduction of negative list from 1 July 2007, Section 66B prescribes levy of Service Tax at prescribed rates on the value of services provided other than those specified in the negative list.

Scrutiny of records of six municipalities revealed that shops/booths/lands of the municipalities had been rented out on monthly rental basis. The municipalities were liable to pay Rs. 1.17 crore as Service Tax on rental receipts of Rs 10.02 crore during 2008 to 2014 after collecting the same from tenants. It was noticed that six municipalities had not collected Service tax from tenants (Appendix 11).

It was also noticed that municipalities of Faridabad and thanesar. deposited Rs 26.94 lakh & Rs 15.98 lakh of the Service Tax in January and march 2014 respectively from their own resources without recovery of the same from tenants. This had resulted in loss to the municipalities.

The Municipal Corporation, Gurgaon state (February 2016) that process to recover Service Tax with interest from concerned tenants was underway while the Executive Officer, Municipal council Thanesar stated (February 2016) that demand notices had been issued to tenants to deposit the service tax.

The matter was referred (August 2014 to January 2016) to the Principal Secretary Govt. of Haryana, Urban Local bodies Department; their reply was awaited (April 2016).

The Department in its written reply stated as under: -

1. Faridabad:-

In this connection, it is submitted that out of outstanding amount of service tax to the tune of Rs. 10,32,916, an amount of **Rs. 8,26,316.00** (which was **Rs 7,12,397.00** at the time of last report) has been recovered. Zone-wise bifurcation is given here as under :-

Sr. No.	Name of Zone	Nos. of Leased Shops	Outstanding Service Tax	Recovery of Service Tax made	Service Tax yet to be recovered
1.	NIT Zone 1	1053	7,75,010.00	642940.00	132070.00
2.	NIT Zone 2	454	84,508.00	79091.00	5417.00
3.	NIT Zone 3	63	68,478.00	65995.00	2483.00
4.	Faridabad Old 1 and 2	34	49,787.00	23436.00	26351.00
5.	Ballabgarh 1 and 2	161	55,133.00	14,854.00	40279.00
	Total :	1765	10,32,916	8,26,316	2,06,600.00

For recovering the aforesaid outstanding amount notices already stand issued and matter is being taken up personally by the concerned taxation zones. It is also point out here that the aforesaid outstanding amount is consisted of the meagre amount of different units which is assured to be recovered within short span of time.

2. Gurugram:-

Out of total recovery of Rs. 8.80 Lacs service tax on rental receipts of shops etc. an amount of Rs. 8.80 Lacs has been recovered for the year 2013-14 and deposited vide challan No. 20070600205082 dated 30.07.2020. Therefore it is requested that para may kindly be dropped.

3. Narwana:-

Notices for recovery of service tax is being sent to the tenant's and efforts are also being made to recover the amount of service tax.

4. Palwal:-

तत्काल समय मे निर्धारित सर्विस टैक्स जोकि मलकियत नगर परिशद की दुकानों से वसूला जाना था, बारे कार्यालय नगर परिशद पलवल द्वारा वर्ष 2016 मे नोटिस जारी किये गये थे। नोटिस के विरुद्ध सम्बन्धित दुकानदारों द्वारा सी0एम0 विन्डों पर CMOFF/N/2016/097886 dated 30.11.2016 शिकायत दायर की थी एवं आर0टी0आई के माध्यम से विभिन्न प्रकार की जानकारी मांगी गई थी। सर्विस टैक्स की वसूली में विभिन्न प्रकार के विवाद पैदा होने के कारण रिकवरी प्राप्त ना हो सकी तदोउपरान्त कार्यालय नगर परिशद पलवल द्वारा कार्यालय बोर्ड से प्रस्ताव क्रमांक 4 (19) दिनांक 19.01.2017 के तहत प्रस्ताव स्वीकृत किया हुआ है। ताकि माननीय कोर्ट के माध्यम से बकाया किराया व अन्य देनदारियों की वसूली की जा सके। जिससे प्रतीत होता है कि कार्यालय नगर परिशद पलवल द्वारा सर्विस टैक्स व अन्य बकायाजात की वसूली के लिये हर सम्भव प्रयास किये जा रहे है। कानूनी विवाद होने के कारण यह राषि षीघ्र ही रिकवरी की जानी सम्भव नही है एवं उक्त सभी सम्बन्धितों पर रिकवरी करने व दुकानों को खाली कराने के लिये माननीय उपमण्डल अधिकारी (ना0), पलवल कोर्ट मे केस न0 01/क्लैकटर एस0डी0/18/1/2021 से 40/क्लैकटर एस0डी0/18/1/2021 तक दायर कर दिए गए है। अतः पैरे का निपटान किये जाने की सिफारिस की जाती है।

5. Thanesar:-

Demand Notices to respective tenants has been sent for collection of service tax on rental receipt. Further the amount of service tax has also been raised in demand and collection register of Rent Branch. The process of recovery of service tax with interest from concerned tenants is underway and will intimate to department as collection of such tax be made.

Until the recovery is made, part nos. 1,3,4,5,6 of this para be kept pending.

4. PARA No. 4.6 (2014-15) ULB:- Non-realisation of revenue due to dishonor of cheques (ULB):-

Scrutiny of records of Municipal Corporations Gurgaon and Faridabad revealed that these municipalities received Rs 4.17 crore (Appendix 12) in 1,115 cases on accounts of house tax, fire tax, fee/ charges, earnest money

deposit of tenders etc. through cheques during July 2011 to March 2014. Audit observed that these amounts could not be realized as the cheques were dishonored by the banks on account of being presented after the validity period.

The municipalities did not produce any record showing raising of claims against these payees for realization of the due amount. This had resulted in loss of revenue amounting to Rs 4.17 crore (Appendix 12).

The Chief Account Officer, Municipal Corporation Gurgaon admitted the fact and stated (February 2016) that demand notices had been issued in respect of all the cases of bounced cheques involving amount of Rs 1.31 crore and Rs 2.03 lakh had been realized in 12 cases. It was also added that efforts were being made to recover the balance amount.

The matter was referred (August 2014 to January 2016) to the Principal Secretary to Government of Haryana, Urban Local Bodies Department; the reply was awaited (April 2016).

The Department in its written reply stated as under: -

बाउन्स चैकों की दौबारा मांग करने के संदर्भ में लेखा परीक्षा को अवगत करवाया जाता है कि Appendix-12 में लेखा परीक्षा द्वारा नगर निगम, गुरुग्राम के कुल 311 केसों में 131.08 लाख रू० के बैंक/चालान जो जुलाई 2011 से जून 2013 की अवधि के हैं जो बैंक द्वारा बाउन्स दर्शाए गए हैं। वो रिकार्ड अनुसार कुल 309 केसों में रू० 112.53 लाख है। जिसमें से रू० 95.29 लाख गृह कर व रू० 17.24 लाख उपेबमससंदमवने के हैं।

लेखापरीक्षा को अवगत कराया जाता है कि जिन गृह कर चैकों की G8 जारी कर दी गई थी उनका संबंधित कर शाखा द्वारा गृह कर घटाया जा चुका था। अब संबंधित गृह कर शाखा द्वारा उन रसीदों को दोबारा गृह कर में जोड़कर जमा राशि से रू० 71.55 लाख की वसूली कर ली गई है तथा वर्तमान में बकाया गृहकर रू० 23.74 लाख का संबंधित से वसूली शीघ्र करने के प्रयास किए जा रहे हैं।

चैको के प्रकार	कुल मामलें	राशि	रिकवरी राशि	शेष राशि
गृह कर	286	9529622	7155254	2374368
अन्य	23	1723836	70169	1653667
	309	11253458	7225423	4028035

इसके उपरान्त लेखा परीक्षा को यह भी अवगत कराया जाता है कि शेष राशि रू० 16.53 लाख की वसूली के बारे प्रयास किए जा रहें हैं। जिनकी वसूली करने उपरान्त लेखापरीक्षा को अवगत करा दिया जाएगा।

अतः पैरे को समाप्त करने का अनुरोध किया जाता है।

Faridabad

In this connetion, it is submitted that 502 cheques amounting to Rs 1,56,38,021.00 dishonoured by the banks out of which recovery of Rs 1,36,80,790.00 has been made from the 376 tax payers concerned on account of taxes and fees as per the reports made available by the taxation zones of this Corporation. Zone-wise bifurcation is given here as under :-

Sr. No.	Name of Zone	No. of cheques	Amount dishonoured	No. of tax payers/ units (recovery made)	Amount of recovery made	No. of Tax payers/Units from which recovery is yet to be made
1.	NIT Zone 1	21	740402.00	20	748746.00	1
2.	NIT Zone 2	52	803380.00	12	260822.00	40
3.	NIT Zone 3	21	223836.00	8	53750.00	13
4.	Faridbad Old Zone 1	102	2676475.00	77	1662341.00	25
5.	Faridabad Old Zone 2	264	8832084.00	219	8465531.00	45
6.	Ballabgarh Zone 1 and 2	42	2361844.00	40	2489600.00	2
	Total ::	502	15638021.00	376	13680790.00	126

Demand for the remaining 126 tax payers/units have since been raised in the Demand and Collection Registers and sincere efforts are being/have been made to recover the defaulting amount from these units.

Therefore, it is requested to kindly drop the para.

The Committee has desired to keep this para pending.

5. PARA No. 4.7 (2014-15) ULB:- Payment without ensuring discharge of statutory liabilities by service providers:-

As per policy (February 2009) of Government of Haryana for outsourcing of services/ activities and further direction given in January 2011, it shall be the responsibility of the Department (the principal employer), while engaging manpower under outsourcing through service provider/agency, to ensure that the engaged agency/service provider complies with the provisions of all the labour laws viz. Minimum Wages Act, Employees State Insurance Act, Employees Provident fund & Miscellaneous Provisions Act, etc. The contractor should be asked to supply monthly dossier in the prescribed format (containing information of department, contractor, employees' ESI code, PF number, cheque wise payment made for wages, ESI,PF,etc) of the Policy. In case the contractor defaults, the Department may consider termination of the contract.

Scrutiny of records (2011-2014) of Municipal Council, rewari revealed that a sum of Rs 1.67 crore was paid to a service provider by the respective municipality on account of wages, ESI and EPF for sanitation works done

through contractual workers (Appendix 13). The whole payment of Rs 1.67 crore was made without obtaining monthly dossiers as required in the policy.

Similarly, the Municipal Corporation, Gurgoan released (April 2013 to march 2014) that Rs 2.80 crore to two firms (Appendix 13) on accounts of EPF, ESI and Service tax for providing manpower to different wings of the Corporation. The firms had not submitted any records to the Corporation showing either opening of EPF and ESI accounts of the workers employed by the firms or any deposit in Government accounts. Further, the firms neither produced service Tax Certificates and nor challans showing deposit of Service Tax paid by them.

Municipal Corporation, gurgoan admitted the facts and replied (February 2016) that out Rs 2.80 crore, Rs 1.86 crore had been deposited by the service providers with concerned authorities and remaining amount (Rs 0.94 crore) would also be deposited.

Thus, non-compliance of the policy requirements may not only affect interest of workers adversely but also result in misappropriation by the service providers.

The matter was referred (August 2014 to January 2016) to the Principal Secretary to government of Haryana, Urban Local Bodies Department; their reply was awaited (April 2016).

The Department in its written reply stated as under: -

Rewari:-

It is submitted that show cause notices were issued by this office vide No. 2143/AO dated 17.11.2014, 35/OA dated 04.02.2015 and 497/OA dated 09.03.2015 and No. 291/MCR dated 15.01.2021 to the contractor/agency M/s Dinesh Kumar, Rewari but the contractor to recover/deposit the EPF/ESI. Efforts are being made to recover the amount.

The Committee has desired that the Part of this para relating to M.C. Rewari be kept pending.

**ANNUAL TECHNICAL INSPECTION REPORT ON LOCAL BODIES &
PANCHAYATI RAJ INSTITUTIONS FOR THE YEAR 2015-16**

The Committee scrutinized the Annual Technical Inspection Report on Local Bodies & Panchayati Raj Institutions for the year 2015-16, audited by the Principal Accountant General (Audit), Haryana as under: -

1. PARA No. 2.5 (2015-16) PRI:- Irregular purchase of electrical items:-

Rule 140 of the of the Haryana Panchayati Raj Finance, Budget, Accounts, Audit, Taxation and Works Rules, 1996, stipulated that all electrical works at Gram Panchayat, Panchayat Samiti and Zila Parishad level shall be carried out with the consultation or approval of electrical wing of Panchayati Raj Department (now named as Development and Panchayats Department). Schedule C appended with Rule 135 (1) of these rules further provides that wide publicity shall be given for the tenders/quotations by means of advertisement in local popular newspapers for works above Rs. 50,000.

Scrutiny of the records (October 2015) of BDPO, Gurgaon revealed that works of Supply and Erection of automatic Compact Fluorescent Lamp for Street Lights for Rs. 16.35 lakh was got executed (December 2010 to September 2014) from three firms on quotation basis instead of inviting tenders by advertisement in local popular newspaper although value of each of the four works was more than Rs. 50,000. Further, the works were got executed without the approval or consultation of electrical wing of the Department. Thus, purchase and erection of electrical items and its associated works was irregular.

On being pointed out by audit, the BDPO, Gurgaon stated (January 2017) that the purchase was made on the basis of quotation after getting the approval from Sub-Divisional Officer (Panchayati Raj). The reply was not acceptable as works were required to be executed after inviting tenders/quotations through local newspapers and in consultation or with the approval of the electrical wing of the Department.

The Department in its written reply stated as under: -

मुख्य अभियंता पंचायती राज लोक निर्माण विभाग हरियाणा, चण्डीगढ़ के पत्र क्रमांक 10270 दिनांक 04.12.2020 के अनुसार वर्ष 2010-14 तक विद्युत कार्यों के लिए फर्मों को मु0 1634969/- की राशि की अदायगी की गई थी, जिस बारे कार्यकारी अभियंता (विद्युत) अम्बाला को आवश्यक कार्यवाही हेतू लिखा गया था। जिसके संदर्भ में कार्यकारी अभियंता पंचायती राज अम्बाला (विद्युत) से प्राप्त पत्र क्रमांक 2299 दिनांक 23.11.2020 (प्रति संलग्न) द्वारा सम्बंधित खण्ड विकास एवं पंचायत अधिकारी से 2307080/- रुपये की रिकवरी प्रस्तावित की गई है।

इसके लिए कौन अधिकारी या कर्मचारी दोषी है के बारे कार्यवाही करने मुख्य अभियंता पंचायती राज लोक निर्माण विभाग हरियाणा, चण्डीगढ़ को लिख दिया गया है।

कमेटी रिकमैण्डेशन- चैयरपर्सन द्वारा कहा गया है कि आप आईडेंटिफाई करके 3 महिने के अन्दर उसके पर्सनल अकाउंट से रिकवरी की जाएगी और इसकी रिपोर्ट कमेटी को भिजवाएं। अगर इसकी रिकवरी नहीं होती तो कमेटी को यह भी बताया जाए की इसके लिए कौन जिम्मेवार है। उस पर एक्शन लेने बारे कमेटी बाद में निर्णय लेगी।

The Committee has desired that amount be recovered in three months from the concerned department and until the report is received from the department, this para be kept pending.

2. PARA No. 4.1.4 (2015-16) ULB:- Result of joint physical verification of development works(ULB):-

Physical verification of development works in selected municipalities was conducted by Audit along with the officials of the municipalities during March-June 2016. Physical Verification of Municipal Corporation, Faridabad revealed that a community centre at village Agwanpur (in Ward No. 21, Faridabad) was constructed (March 2015) at a cost of Rs. 11.22 Lakh, but basic amenities such as toilet, bathroom, water supply and sewerage system were not provided in the community centre. As a result proper utilization of community centre could not be ensured.

Physical verification of development works of Municipal Council, Hansi revealed that the work of providing cement concrete (CC) in the street in Ward No. 15 was shown to have been completed (May 2013) at a cost of Rs. 2.13 Lakh. But physical verification revealed that the Cement Concrete in the street was not constructed.

Thus, chances of misappropriation of the funds of Rs. 2.13 lakh cannot be ruled out. The Secretary, MC Hansi stated (June, 2016) that the street was constructed on the site. The reply is not correct as during the Joint physical verification by audit along with the Junior Engineer and MC Hansi in the presence of the residents of the locality, it was found that the street was not constructed.

The Department in its written reply stated as under: -

Faridabad:-

It is submitted that, at present there is no community center in agwanpur. There are 3 chaupals in Agwanpur village namely Kumharo ki Chaupal, Valmiki Chaupal & Harijan Chaupal.

Hansi:-

इस सम्बन्धित में आप महोदय को अवगत करवाया जाता है कि जाता है कि तकनीकी शाखा की रिपोर्ट अनुसार providing cement concrete (CC) in the street in word No. 15 की गली का निर्माण वर्ष 2013 (मई) में पूर्ण हो चुका है तथा वर्ष 2013 उपरान्त उक्त कार्य हेतु कोई निविदाएं भी नहीं आमन्त्रित की गई है और न ही कोई वर्कआर्डर जारी किया गया है और वर्तमान में गली की फोटो की प्रति रिपोर्ट के साथ संलग्न है

The Committee has desired to keep the para pending.

3. PARA No. 4.2.2.4 (2015-16) ULB:- Loss of revenue due to inaction:-

Provision contained in the Chapter XVIII of the Haryana Municipal Corporation Act, 1994 read with the Section 352 (2) of the Act and Section 128 of Haryana Municipal Act, 1973 provide that various trades, commercial activities, etc, can only be performed in Municipal areas after getting permission/ license for these purposes and payment of requisite fee. Further,

paragraph IX.2 and IX.3 of the Municipal Account Code, 1930 provide that proper record/ registers in Form License-I, II and III are to be maintained and no license shall be issued for a period more than a year. Scrutiny of records revealed that: In Municipal Corporation, Panchkula and Gurgaon, trades and commercial activities had been running in the municipal areas. Audit observed that MC, Panchkula, since its existence (March 2010) had not made any provision for charging licence fee on commercial activities as of March 2016. This has resulted in loss of revenue of Rs. 6.28 crore (Appendix 12) (calculated on the basis of licence fee fixed by MC, Ambala). In MC, Gurgaon Rs. 0.36 crore was outstanding on this account. In 12 municipalities*, the number of units carrying out commercial activities had not been assessed. The Executive Officer/Secretary of these municipalities stated (March-July 2016) that license fee is charged on those units who applied for licenses; survey to identify the commercial units was not conducted. Hence it could not be ensured whether all units carrying out commercial activities had been charged with license fee. Six municipalities** had identified 533 license units and license fee of Rs. 8.51 lakh was recoverable from them. Thus, revenue on accounts of the license fees for commercial activities remained untapped. * i) Kaithal, (ii) Jind, (iii) Shahabad, (iv) Pehowa, (v) Ladwa, (vi) Nissing, (vii) Dharuhera, (viii) Sampla, (ix) Bawanikhera, (x) Gharaunda, (xi) Jhajjar and (xii) Mahendergarh ** (i) Pundri : Rs. 0.83 lakh of 30 units, (ii) Kalanwali : Rs 3.09 lakh of 57 units, (iii) Rania : Rs 0.28 lakh of 42 units, (iv) Mahendergarh : Rs 2.47 lakh of 273 units, (v) Siwani : Rs. 0.68 lakh of 75 units and (vi) Samalkha : Rs 1.16 lakh of 76 units.

The Department in its written reply stated as under: -

HQ-Panchkula:-

A State-wide GIS base license survey is being conducted which is expected to be completed by March, 2021, the updated survey information would assist in proper assessment with localization of each property.

Apart from proper assessment it would also assist in better recovery of the taxes which also include trade/ commercial activities license fee.

Kaithal

लेखा परीक्षा द्वारा लगाई गई ऑडिट आपत्ति बारे स्पष्ट किया जाता है कि नगर परिषद कैथल को इस सम्बन्ध में जारी हिदायतें समय पर प्राप्त ना होने के कारण यह वसूली नहीं की गई थी। लेकिन इसके बाद कार्यालय द्वारा यह वसूली सम्बंधितों से की जा रही है तथा डिफाल्टरों के विरुद्ध केस भी दायर किये जा रहे हैं। अतः पैरा समाप्त करने की कृपा करें।

Gurugram

In Order to stream line the process of recovery tax arrears we have made standard operation procedure (SOP) for recovery of property tax which have been implemented with immediate effect.

1. The properties whose outstanding property tax is more than 10 Lacs have been year earmarked for E-auction and the date for E-auction of such properties has been fixed on 26-07-2019

2. Sealing process for higher defaulter of property tax is in process for recovery of property tax. (List of defaulter be attached)

3. Trade and commercial activates fees: The utmost effects have been made by ZTO-IV to recover the trade license fees. The details of trade license fees collected in the last five Years are as ynder:

Trade License Fee Collection			
2015-16	2016-17	2017-18	2018-19
57.58Lac	60.46 Lac	49.96Lacs	142.68Lac

Hence Para May please be dropped.

Asaandh

नगरपालिका असन्ध कार्यालय द्वारा ट्रेड एवं लाईसेंस फीस से सम्बंधित वसूली की जा रही है।

Rewari

नगरपालिका, धारुहेडा क्षेत्र में जिन व्यक्तिय/फर्म ने व्यवसायिक कार्य किया हुआ है। उनके सम्बन्ध में सर्वे करवाया जा रहा है। सर्वे में हरियाणा नगरपालिका अधिनियम 1973 के अंतर्गत जो भी व्यक्ति/फर्म लाईसेंस के लिए पात्र है। उनके लिए नियमानुसार लाईसेंस जारी कर दिए जा रहे है।

Panchkula

In this regard it is submitted that no proper survey was conducted for the issuance of trade license in Panchkula Zone upto March 2016 and resolution had been passed in the year 2016-17 for generating the trade license. After passing the resolution an amount of Rs. 16.65 Lakhs has been recovered during the financial year 2017-18 to 2019-20. Further best efforts are being made to meet out the short fall of receipts in future. In view of the above facts, this Para may kindly be dropped.

Jind

प्रोपर्टी टैक्स व किराया के रूप में मिलने वाले राजस्व की कम वसूली होने बारे यह है कि उक्त डिमाण्ड को विधिवत रूप से वर्ष वार्डिज डिमाण्ड रजिस्ट्रारो में दर्ज की गई है। डिमाण्ड की हानि नहीं हुई है। वसूली में देरी जरूर हुई है। किन्तु अपर्याप्त अधिकारी व कर्मचारी की कमी के कारण उक्त प्रोपर्टी टैक्स व किराया वसूली के पर्याप्त प्रयास नहीं किये जा सके है। अब उक्त वसूली हेतू नोटिस दिये जाने उपरान्त कोर्ट केस के माध्यम से वसूली के भरपूर प्रयास किये जा रहे है। जिसके प्ररिणाम भी हासिल हुये है। शीघ्र ही भरकम रिकवरी/वसूली सामने आयेगी।

Shahabad

Municipal committee, Shahabad the budget estimate for the period 2011-12 to 2015-16 Rs. 9.80 lakh out of which licences fees Rs 16.19 lakh charging licence fee from the commercial activities and the concerned registers have been maintained.

Pehowa

Income from Trade Licence Rs. 31850 during 2019-20 & Rs. 207290 till May 2020.

Ladwa

नगरपालिका द्वारा लाईसैंस फीस की रिकवरी माह फरवरी व मार्च में ही जाती है। वर्ष 2018-19 में 268670 व वर्ष 2019-20 में लगभग 68472/-रूपये व 2020-21 में लगभग 2940/-रु० की रिकवरी की जा चुकी है।

Nissing

Efforts for pending License fee recovery by means of announcement in public and being made by MC Nissing time to time and notices were also issued to owner of shops by which recovery will recover shortly.

Dharuhera

नगरपालिका, धारूहेडा क्षेत्र में जिन व्यक्तिय/फर्म ने व्यावसायिक कार्य किया हुआ है। उनके सम्बन्ध में सर्वे करवाया जा रहा है। सर्वे में हरियाणा नगरपालिका अधिनियम 1973 के अंतर्गत जो भी व्यक्ति/फर्म लाईसैंस के लिए पात्र पाया जाएगा। उनके लिए नियमानुसार लाईसैंस जारी कर दिए जायेंगे।

Sampla

नगरपालिका सांपला मे जिन व्यक्तियो/फर्म ने व्यावसायिक कार्य किया हुआ है। सर्वे मे हरियाणा नगरपालिका अधिनियम 1973 के अतगत जो भी व्यक्ति/फर्म लाईसेस के लिए पात्र पाया जाएगा। उनके लिए नियानुसार लाइसेस जारी कर दिए जायेंगे। कृप्या पैरा सम्पाप्त किया जाए।

Bawani khera

Refer to para 4.2.2.4 regarding loss of revenue due to in action. In MC area no major commercial activity has been running. To assist such LIC fee MC soon carry out survey and fee along with arrear will be recovered from the concern.

Gharaunda

In the year 2017-18 and 2018-19, 164 nos License unit had identified and license fee of Rs. 2,85,252/- was recovered from them.

Jhajjar

License fee was imposed on these units who applied for license due to shortage of staff. Proper survey of commercial units will be done soon for taking of all commercial properties. Para may be drop please.

Mahendergarh

इस सम्बन्ध में नगरपालिका महेन्द्रगढ़ में कोई लाईसैंस निरिक्षक का पद ना है तथा कार्यालय स्टाफ की कमी रही है फिर भी इस ओर ध्यान दिया जा रहा है तथा सम्बन्धित आपत्ति अनुसार तमाम कर्मीशियल एकटिविटी को चिन्हित करके लाईसैंस फीस वसूल की जायेगी। वित्तिय हानि को ध्यान में रखते हुए पालिका के लाभ की ओर ध्यान दिया जायेगा।

4. PARA No. 4.2.2.6 (2015-16) ULB:- Non-Levy of installation/license and processing fee on Dish-Antenna of Automated Teller Machines (ATMs):-

Connectivity Infrastructure) Bye laws 2013 provides that no communication infrastructure shall be laid/installed without obtaining a license under these bye laws from the competent authority within the areas of a municipality. One time installation/license fee of Rs. 5000 and processing fee of Rs. 1,000 per dish antenna (other than dish antenna installed under DTH) shall be charged for grant of license. Scrutiny of records of 27 municipalities revealed that installation and processing fee on accounts of dish antennas of ATMs was not being charged on the concerned banks. The municipalities were unaware of the provisions of ibid Bye-laws and hence no demand was raised. This resulted in non-receipt of revenue of Rs. 1.34 crore to municipalities. The concerned Municipalities, (except Faridabad and Gurgaon) stated (November 2015 - July 2016) the notices would be issued to all banks.

The Department in its written reply stated as under: -

As per provision of the Haryana Municipal Corporation (Communication and Connectivity Infrastructure) Byelaws- 2013 and Haryana Municipal (Communication and Connectivity Infrastructure) Byelaws- 2013, the dish antenna has been defined as under :-

“Dish antenna” or a “dish” means antenna or any other mode which can be used for broadcast reception, space communication or radio transmission and is common in microwave system. The dish may be of metal or fibre glass but shall be excluded dish antenna installed under DTH scheme or a dish used for television.

A direction has again been issued to all MCs to make recovery on accounts of installation/ License fee & processing fee on dish-antenna of ATMs. MCs have also started to initiate recovery on this Head.

Panchkula:-

DULB HQ-TPCELL

TP Cell In this regard it is submitted that there is no record regarding Dish Antenna of Automated Teller Machines (ATMs) available in the building branch of Municipal Corporation, Panchkula. In this regard survey will be conducted as soon as possible. After conducting the survey the notices will be issued to all the concerned banks and charges will be recovered in due course as per rule. In view of the above facts, this Para may kindly be dropped.

Panchkula:-

In this regard it is submitted that there is no record regarding Dish-Antenna of Automated Teller Machines (ATMs) available in the building branch of Municipal Corporation, Panchkula. In this regard survey will be conducted as soon as possible. After conducting the survey the notices will be issued to all the concerned banks and charges will be recovered in due course as per rule. In view of the above facts, this Para may kindly be dropped.

Hisar:-

संबंधित पैरा के संदर्भ में वर्णित किया जाता है कि संबंधित बैंको को नोटिस जारी किए जा चुके हैं तथा अभी तक राशि 5000/- रुपये की रिकवरी की जा चुकी है। नगर निगम, हिसार द्वारा बकाया फीस की वसूली हेतु लगातार प्रयास किए जा रहे हैं।

Tarou:-

इस बारे नगरपालिका सीमा क्षेत्र में लगे बैंको के ए.टी.एम. मशीन की सर्वे का कार्य किय जा रहा है, सर्वे उपरान्त नियमानुसार कार्यवाही अमल में लाई जा रही है। नियमों का पालन ना करने वालों पर सख्त कार्यवाही अमल में लाई जायेगी। रिपोर्ट आपकी सेवा में सूचनार्थ प्रेषित है।

Rewari:-

इस नगरपालिका क्षेत्र मे 16 एटीएम भिन्न बैंको के स्थापित है। जिन सभी को नगरपालिका के द्वारा नोटिस जारी किये गये थे। जिनमें से पाचं बैंको के एटीएम से 0.36 लाख रुपये की वसूली की जा चुकी है। शेष से वसूली करने का प्रयास किया जा रहा है।

Assandh:-

नगरपालिका असन्ध की सीमा में जिन बैंको द्वारा एटीएम डिश एन्टीना लगाए हुए है प्रोसेसिंग फीस लेने हेतु नगरपालिका द्वारा नोटिस दिये गये है।

Shahabad:-

It is submitted that Municipal Committee, Shahabad have issued notices to all the banks maintaining ATMs in Municipal committee Shahabad area.

Pehowa:-

It is submitted that Municipal Committee, Pehowa have issued notices to all the banks maintaing ATMs in Municipal Committee, Pehowa area.

Ladwa:-

नगर पालिका क्षेत्र में सम्बन्धित सभी बैंकों को उन द्वारा लगाए गए ए0टी0एम0 की जानकारी मांगी गई है सूचना प्राप्त होने उपरान्त उनसे प्रक्रिया फीस चार्ज कर जी जाएंगी।

Pundri:-

नगर पालिका पूण्डरी की सीमा क्षेत्र के अन्दर 04 ए0टी0एम0 मशीन लगी हुई है। नगर पालिका द्वारा ए0टी0एम0 मशीन के सबधित बैंको को स्थापना फीस जमा करवाने बारे इस कार्यालय के पत्र क्रमांक 792,793,794, व 795 दिनांक 30.04.19 द्वारा नोटिस जारी किए गए है। तथा रिकवरी के लिए नियमानुसार कार्यवाही अमल मे लाई जा रही हैं

Nissing:-

As mention in audit para MC Nissing will be meet with concerned bank personally and notice will be issued to recover the recovery.

Kaithal:-

लेखा परीक्षा द्वारा लगाई गई ऑडिट आपत्ति बारे स्पष्ट किया जाता है कि नगर परिषद, कैथल द्वारा सभी बैंको को इस बारे नोटिस जारी कर दिए गए है तथा शीघ्र ही रिकवरी कर ली जाएगी।

Dharuhera:-

इस नगरपालिका क्षेत्र में 16 एटीएम भिन्न बैंको के स्थापित है। जिन सभी को नगरपालिका के द्वारा नोटिस जारी किये गये थे। जिनमें से पांच बैंको के एटीएम से 0.36 लाख रुपये की वसूली की जा चुकी है। शेष से वसूली करने का प्रयास किया जा रहा है।

Sampla:-

नगरपालिका सांपला क्षेत्र में आने वाली सभी बैंको को उन द्वारा लगाए गए ए.टी.एम, से सम्बंधित प्देजंससंजपवदध्स्पबमदबम मिम – चतवबमेपदह मिमे नगरपालिका में जमा करवाने के नोटिस दिए जा रहे हैं। तथा उनसे फीस वसूल की जा रही है। अतः आप इस पैरा को समाप्त करे।

Bawanikhera:-

Refer to audit para 4.2.2.6 regarding installation/license and processing fee on dish antenna of ATMs. As the MC was not aware of the provisions at that time. Notice is being issued to the concerned bnks and operators. MC will make serious efforts to recover the fee at the earliest.

Gharaunda:-

As mention in audit para MC Gharaunda will be meet with concerned bank personally and notice will be issued to recover the recovery.

Kalanwali:-

Notice will be issued from recovery of one time installation fee and processing fee to the service provider and bank.

Rania:-

नगर पालिका द्वारा डिश एंटीना लाईसेंस के लिए नोटिस दिए हुए है व ए.टी.एम के लिए तुरन्त से तुरन्त सभी बैंको को नोटिस जारी कर दिए जाएंगे। इस प्रकार से नगरपालिका द्वारा रिकवरी हेतू प्रयास किए जाएंगे। नगरपरिषद, बहादुरगढ़ द्वारा अब तक कुल मु0 102000/- रुपये की रिकवरी कर ली गई है। बकाया राशी की रिकवरी के प्रयास जारी है।

Bahadurgarh:-

नगर परिषद बहादुरगढ़ द्वारा बैंको को ए0टी0एम मशीनों के डिश एन्टीना चाजीस जमा करवाने हेतु नोटिस जारी कर दिये गये है। शीघ्र ही सभी बैंको से डिश एण्टीना चार्जस जमा करवाकर आपके कार्यालय को सूचित कर दिया जायेगा।

Jhajjar:-

Notices have already been issued to all banks for depositing the installation/ license fee of DTH/ATMs Rs. 18,000/- has been recovered for 3 ATMs. Further proceeding is being done.

Mahendergarh:-

इस सम्बन्ध में काफी समय से तकनीकि शाखा के तमाम पद रिक्त चले आ रहे है फिर भी सरकार की हिदायत एवं नियमों की पालना करते हुए सभी बैंक के ए0टी0एम0 ऑफ डिस्-ऐनटीना धारको को चिन्हित करके जल्द ही नोटिस जारी करके इन्सटालेशन चार्ज एवं फीस वसूल करने की प्रक्रिया शुरू की जायेगी।

Faridabad:-

In this connection it is submitted that the Lead District Manager, Faridabad vide this office letter memo no. MCF/ZTO(HQ)/2019/38, dated 07-02-2019 followed by reminder bearing no. MCF/ZTO(HQ)/2019/79, dated 24-04-2019 was requested to provide the list of ATMs/Dish Antenna of all banks situated within the limits of Municipal Corporation, Faridabad which information has not been supplied by LDM, Faridabad so far. That is why that the taxation zones of this Corporation could not raise demand of installation/license fee from the banks for want of said information.

LDM, Faridabad vide this office letter no. MCF/ZTO(HQ)/2020/143, dated 22-07-2020, has again been requested to provide the side information and to direct all Nationalized and Private Banks to deposit the said statutory dues within seven days from the date of issue of the side letter. LDM, Faridabad has also been requested to make it clear all concerned banks that if they fails to deposit the said fee, MCF shall have no option but to take appropriate actions (including sealing of ATMs) as per provisions made under Haryana Municipal Corporation Act, 1994 and Haryana Municipal corporation (Communication and Connectivity Infrastructure) Bye laws, 2013 for making recovery of the said statutory dues. Simultaneously, concerned Joint Commissioners and Zonal & Taxation Officers/Land & License Officers, MCF have also been directed to ensure the recovery of the said fee within a fortnight's time. They have also been directed to take appropriate actions as per law, if the banks do not come forward for depositing the said dues.

It is further submitted that upon request made by MCF vide office letter nos. MCF/ZTO (HQ)/2019/38, dated 07-02-2019, MCF/ZTO (HQ)/2019/79, dated 24-04-2019 and MCF/ZTO(HQ)/2020/142, dated 22-07-2020, LDM, Faridabad vide his office letter No. 129/LDO:FBD/MCF-FBD/ATM data/2020, dated 22-07-2020 has also made request to all the Zonal/Circle/regional Heads/bank Branches of Faridabad to take note of the of the direction issued by MCF vide letter dated 22-07-2020 referred to above and act accordingly. They have also been made clear by LDM, Faridabad that if they fails to comply with the directions of MCF then they will be liable for the appropriate actions as communicated by MCF. It is also submitted here that a meeting with the Bank management will be organized shortly to ensure speedy recovery of the said statutory fee.

Gurugram:-

1. The Corporation had taken up the issue with the Lead District Officer, Syndicate Bank and requested vide letter bearing memo no. MCG/TP/CTP/2016/2907 dated 22.08.2016 (copy enclosed) to ask all the bankers operating inside municipal limits to get their respective illegal ATMs with dish antennas regularized after payment of processing fee, license fee and compounding fee. However, no response was received. Consequently, notices were served upon the Managers of 319 banks operating inside municipal limit with directions to get their illegally erected dish antennas on ATMs regularized. However, no one applied for regularization of illegal dish antenna till date or sought permission for erection of new dish antennas on ATM.

2. A meeting was held on 15.07.2019 (copy enclosed) in the office room of CTP, MCG, which was attended by Sh. P.R. Godara, Lead District Officer, Syndicate Bank, Gurugram. He clarified that the ATMs functioning inside the bank premises do not require any dish antenna as these are connected to the lease lines provided by BSNL. Only, the ATMs installed beyond bank premises and where it is not possible for BSNL to provide lease lines, the dish antennas are installed for operationalization of ATMs. As per decision taken in the meeting, he called a meeting of the bankers on 08.08.2019, which was attended by ATP of this office. In this meeting, the bankers pointed out that most of the ATMs have been installed with lease lines provide by BSNL and they have not erected any dish antennas over ATMs.

3. In order to confirm the claim of the bankers, this office sent a communication bearing no. MCG/TP/STP/2019/38432 dated 13.09.2019 and subsequent reminders bearing memo no. MCG/TP/STP/2020/ 1673 dated 16.07.2020 and MCG/TP/STP/2020/1724 dated 22.07.2020 (copies enclosed) to General Manager, BSNL, Sector-12-A, Gurugram for providing the details of ATMs constructed on lease lines provided by BSNL so that the Corporation may issue notices to the remaining violators for obtaining requisite permission under the Bye-Laws, 2013. As no information has been received in the matter till date, the Corporation is pursuing the matter with BSNL for providing information. Further, action will be taken in the matter once the information is received.

Palwal

इस सम्बन्ध में आप महोदय की सेवा में अनुरोध सहित अवगत कराया जाता है कि नगर परिषद पलवल सीमा क्षेत्र में 54 एटीएम (ATM Machine) मशीन लगी हुई है। सम्बन्धित बैंकों से लाइसेंस फीस ना जमा कराने बारे नोटिस जारी करने उपरान्त नियमानुसार आवश्यक कार्यवाही अमल में लाई जा रही है।

Narnaul

यहां प्रस्तुत किया जाता है नगर परिषद नारनौल से स्वचालित टेलर मशीनों (एटीएम) के प्रोसेसिंग फीस डिश-एंटीना की वसूली के लिए सर्वोत्तम प्रयास किए हैं। इसलिए, उपरोक्त कथन को ध्यान में रखते हुए इस पैरे को छोड़ दिया जा सकता है।

Siwani

इस सम्बन्ध में आप महोदय को अवगत करवाया जाता है कि नगरपालिका सिवानी की सीमा में 8 एटीएम लगे हुए हैं। सम्बन्धित बैंकों से लाइसेंस फीस हेतु नोटिस भेजे जा रहे हैं और नियमानुसार आवश्यक कार्यवाही की जा रही है। भवन निरीक्षक, पालिका अभियन्ता के पद रिक्त होने के कारण वसूली करने में परेशानी आ रही है। उपरोक्त अनुसार ओडिट पैरों को दफ्तर दाखिल करने का कष्ट करे।

Samalkha

एटीएम लगाने के लिए लाइसेंस फीस की वसूल नगर पालिका समालखा द्वारा अभी तक नहीं की गई हैं निकट भविष्य में पालिका सीमा में स्थित एटीएम का सर्वे करवाकर सम्बन्धित को नोटिस देने उपरान्त रिकवरी आरम्भ कर दी जाएगी।

Yamunanaga

उपरोक्त पैरा बारे अवगत कराया जाता है कि निगम द्वारा उसके क्षेत्राधिकारी में स्थित बैंकों से पुरानी नीति अनुसार एटीएम/डिजिटल एन्टीना पर लाईसैन्स फीस वर्ष 2011-12 तक वसूल की जाती रही। इसके पश्चात बैंकों ने यह कह कर फीस जमा करवाने से मना कर दिया कि उनके एटीएम डिजिटल एन्टीना से संचालित नहीं हों। इस कार्यालय ने बैंकों को फीस जमा करवाने बारे नोटिस जारी किए गए थे। जिस पर इन्डियन बैंक यमुनानगर द्वारा निगम के विरुद्ध सिविल सुट जगाधरी न्यायालय में दायर किया। जिसमें फैसला दिया गया कि एटीएम मशीन पर फीस केवल उन्ही बैंकों यमुनानगर द्वारा निगम के विरुद्ध सिविल सुट जगाधरी न्यायालय में दायर किया। जिसमें फैसला दिया गया कि एटीएम मशीन पर फीस केवल उन्ही बैंकों से वसूल की जाए जो एटीएम मशीन डिजिटल एन्टीना से संचालित होती हो। इस विषय बारे निर्णय हेतु निदेशक, शहरी स्थानीय निकाय, हरियाणा से मार्ग दर्शन मांगा गया था। इसके अतिरिक्त हरियाणा नगर निगम अधिनियम 1994 की धारा 331 के अन्तर्गत बैंक से ट्रेड लाईसैन्स फीस चार्ज करने का प्रावधान है। अतः पैरा ड्राप करने का कष्ट करें।

Karnal

उक्त पैरा के संदर्भ में सूचित किया जाता है कि नगर निगम करनाल में ए.टी.एम मशीनों पर लगाए गए डिजिटल एन्टीना से सम्बन्धित कोई भी राशि इस कार्यालय में जमा ना करवाई गई है। इस बारे कार्यालय द्वारा लीड बैंक पंजाब नेशनल बैंक तथा अन्य सभी बैंकों की शाखाओं को नोटिस जारी किए जा चुके हैं। नोटिस जारी करने की तिथि 06.02.2019, 23.06.2020, 06.07.2020 व 17.07.2020, 11.08.2020 को नोटिस जारी किए गए हैं।

Hisar

उपरोक्त के सम्बन्ध में सम्बन्धित बैंकों को नोटिस, जारी कर दिए गए हैं और शीघ्र ही वसूली करके ऑडिट को सूचित कर दी जाएगी।

Fatehabad

नगर परिषद द्वारा ए.टी.एम. मालिकों को नोटिस दिये गये हैं, जिसकी रिकवरी अभी तक नहीं हो पाई है। डिजिटल एन्टीना मालिकों की सूची तैयार कर ली गई है व उन्हें शीघ्र नोटिस देकर रिकवरी की जायेगी। यदि रिकवरी नहीं आती है तो नगरपरिषद द्वारा इस बारे नियमानुसार आगामी कार्यवाही शीघ्र अमल में लाई जायेगी।

Hansi

नगर परिषद, हांसी द्वारा शहर हांसी में मोबाईल टॉवर पदेजंससंजपवद फीस सरकार की हिदायतानुसार ली जा रही है तथा बैंक ए.टी.एम. की पदेजंससंजपवद फीस हेतु सम्बन्धित बैंकों को नोटिस जारी करने की प्रक्रिया नगर परिषद, हांसी द्वारा शुरू की जा चुकी है। अतः आप महोदय से अनुरोध है सम्बन्धित ऑडिट पैरा को दफतर दाखिल करने की अनुसंशा की जाती है।

The Committee has desired to keep this para pending.

5. PARA No. 4.3 (2015-16) ULB :- Non-availment of exemption from Service Tax:-

The Government of India, Ministry of Finance (Department of Revenue) vide their Notification dated 20 June 2012 exempted services provided to a local authority by the manpower supplying agencies from Services Tax, where manpower was supplied to municipalities for sanitation purpose. As per this notification, the municipalities were not required to pay Service Tax to the

manpower supplying agencies on the bills of manpower supplied for sanitation purpose from July 2012 onwards. Scrutiny of records showed that eight* municipalities had not availed of the exemption and paid Service Tax amounting to Rs 64.47 lakh to the manpower supplying agencies for supply of manpower for sanitation purpose during July 2012 to July 2013 resulting in avoidable financial burden on the municipalities. The matter was referred (July 2016) to the Principal Secretary to Government of Haryana, Urban Local Bodies Department; their reply was awaited (January 2017) * (i) Municipal Council, Hodal Rs. 0.38 Lakh (March 2013), (ii) Municipal Committee, Tauru: Rs. 0.48 Lakh (February 2013 to June 2013) and (iii) Municipal Council, Fatehabad: Rs 9.02 lakh (September 2012 to March 2013) (iv) Municipal Committee, Bhuna : Rs 0.35 lakh (April 2013 to May 2013) (v) Municipal Committee, Nuh Rs 0.91 Lakh (May 2013 to July 2013) (vi) Municipal Committee, Tohana Rs 4.42 lakh (July 2012 to December 2012) (vii) Municipal Council, Sonapat Rs 23.56 Lakh (July 2012 to February 2013) (viii) Municipal Council, Palwal Rs. 25.35 Lakh (April 2013 to January 2014).

The Department in its written reply stated as under: -

Hodal

नगर परिषद होडल द्वारा सम्बन्धित को सर्विस टैक्स वसूलने बारे नोटिस जारी कर दिये गये है व नियमानुसार आगामी आवश्यक कार्यवाही अमल मे लाई जा रही है।

Tauru

Notices were issued to the agencies by the MC Tauru vide letter no.MCT/2016/ 300 dated 15/06/2016& No. MCT/2020/280 dated 28.02.2020 to BR Company 167/2 Gautam Nagar Rewari for the recovery of Rs 29200 and vide letter no. MTC/2016/ 301 dated 15/06/2016 to Balaji Associates B.O.2/399 Panchwati Colony Palwal for the recovery of Rs. 130338. Report is submitted for your kind information, please.

ऑडिट पैरा 4.3 में सेवाकर के बारे में फरवरी 2013 से जून 2013 तक 0.48 लाख रु बकाया दर्शाई गई है। इस कार्यालय के पत्र क्रमांक एम.सी.टी. 2016/300 दिनांक 15.06.2016 एवं यदि पत्र क्रमांक: एम.सी.टी./2020/280 दिनांक 28.02.2020 के माध्यम से बी.आर. कम्पनी 167/2 गौतमनगर रेवाडी को मु.राशि 29900 रु तथा एम.सी.टी.2016/301 दिनांक 15.06.2016 एवं यदि क्रमांक: एम.सी.टी./2020/279 दिनांक 28.02.2020 के मसध्म से दी बालाजी एसोसिएट्स बी.आर.2/399 पंचवटी कॉलोनी पलवल को मु. राशि 130338 रु सेवादार वापिस करने बारे लिखा गया है। तथा 02.07.2020 को दी बालाजी एसोसिएट्स तथा बी.आर. कम्पनी को नोटिस भेजे जा चुके है। सन्दर्भित राशि उनके द्वारा जमा कराने उपरांत सरकारी खाते में जमा करा दी जाएगी। रिपोर्ट आपकी सेवा में सूचनार्थ प्रेषित है।

Fatehabad:-

नगरपरिषद द्वारा इस बारे कार्यरत एजैन्सी को लिखा गया है, परन्तु एजैन्सी द्वारा इस बारे कोई सन्तोषजनक जवाब नहीं दिया गया है । इस बारे आगाकी कार्यवाही शीघ्र ही अमल मे लाई जायेगी।

Bhuna:-

No such instruction was available in the office of MC Bhuna and deducted amount of service tax has been deposited by contractor with govt. of india neither appeals nor is request being initiated at this stage. The matter under correspondence with State Govt. ulb to regularize the service tax amount Rs.35189/-

Nuh:-

नगरपालिका नुह की स्टीफन टिप्पणी बाबत Non-recovery Of Service Tax:- सर्विस टैक्स के बाबत इस कार्यालय को भारत सरकार के नोटिफिकेशन की जानकारी समय पर प्राप्त ना होने के कारण नगरपालिका नुह में अनुबन्ध आधार पर कार्यरत सफाई कर्मचारियों व दमकल केन्द्र के कर्मचारियों का टैण्डर मैसर्ज अशोक कन्सल्टेशन कम्पनी नारनौल जिला महेन्द्रगढ़ व मैसर्ज बालाजी एसोसीएट (रजि0) पलवल को दिया था। जिन्होंने अपने बिलों में सर्विस टैक्स की राशि वसूल की है। इस नगरपालिका आडिट होता रहा है। उन्होंने भी सर्विस टैक्स के बारे में कोई आपत्ति नहीं उठाई है। इस कारण से उपरोक्त एजेंसियों को सर्विस टैक्स की राशि दे दी गई थी। जैसे ही महा लेखाकार विभाग द्वारा 12/2015 में इस नगरपालिका का आडिट हुआ था। उस समय यह आपत्ति उठाई गई थी। अतः उपरोक्त एजेंसियों से इस कार्यालय के पत्र क्रमांक एम.सी.एन/2016/45-46 दिनांक 09.02.2016 सर्विस टैक्स की राशि वसूली के लिए पत्राचार किया गया था। जैसे की उक्त राशि उपरोक्त एजेंसियों से पालिका कोष में जमा होगी, इसे भारत सरकार के राजस्व विभाग के कोष में जमा कर दिया जाएगा तथा सर्विस टैक्स की रिकवरी बारे दोनों एजेंसियों से कार्यवाही की जा रही है।

Tohana:-

No such instruction that cleanliness work is exempted from services tax, were received in this council. Moreover, the payment Rs. 4,41,992/- were paid to the contractor for the period July 2012 to Dec 2012 and contractor has deposited the payment with Government. The same cannot be recovered from the agency. Hence, the Government may please be requested to waive off the recovery under rules.

Sonepat:- As per content of this para it is stated that this office has issued a letter to both the agencies (M/s Pooja Consultation & M/s Sona Enterprises) regarding deposit the amount of service tax Rs. 23.56 lacs which was paid from July 2012 onwards. The both agencies replied to this officer that the service tax claimed from this office onwards July 2012 has been deposited with Service Tax department and the copy of Challan already submitted with this officer (Copy of letter enclosed). In this regard it is stated that this office will claim the amount of service tax from concerned department during filling the next quarterly return. Therefore, the above para may be dropped.

Palwal:- नगर परिषद पलवल द्वारा सम्बन्धित को सर्विस टैक्स वसूलने बारे नोटिस जारी कर दिये गये हैं व नियमानुसार आगामी आवश्यक कार्यवाही अमल में लाई जा रही है।

The Committee has desired to keep this para pending.

6. PARA No. 4.4 (2015-16) ULB :-Non-recovery of Services Tax on rental receipts:-

As per Section 65 (105) (zzzz) of the Finance Act 1994, the term taxable service for renting of immovable property for use in the course of furtherance of business or commerce. Immovable property includes renting, letting, leasing, licensing or other similar arrangements of immovable property. With the introduction of negative list from 1 July 2007, Section 66 B prescribes levy of Service Tax at prescribed rates* on the value of services provided other than those specified in the negative list. Scrutiny of records of eight municipalities revealed that shops/booths/lands of the municipalities had been rented out on monthly rental basis. The municipalities were liable to pay Rs. 1.31 crore Services Tax on rental receipts during 2007 to 2015 after collecting the same from tenants as these services were not in the negative list. It was noticed that municipalities had not collected Service Tax from tenants. Further, four municipalities had deposited service tax amounting to Rs. 42.59 lakh and Rs. 6.16 lakh as interest and penalty from their own resources without recovering the same from the tenants. The matter was refer (July 2016) to the Principal Secretary to Government of Haryana, Urban Local Bodies Department; their reply was awaited (January 2017) * For the years 2008-09 & from 2012-13 to 2013-14 at 12.36 percent and for the years 2009-10 to 2011-12 at 10.30 per cent.

The Department in its written reply stated as under: -

Mandi Dabwali

नगर परिषद् मण्डी डबवाली बकाया सेवाकर ब्याज सहित जमा करवाने के लिये किरायेदारों को नोटिस जारी किये गये व सभी कार्यरत कर्मचारियों द्वारा निजी रूचि लेकर सेवाकर/जी0पी0टी0 रजिस्टर अनुसार माह जुलाई 2020 तक मु0 13,80,546 रूप्ये ब्याज सहित सेवाकर एकत्रित करके परिषद् कोष में जमा करवाया जा चुका है। अब सेवाकर की कोई राशि बकाया नहीं है। अतः इस आपत्ति को दफतर दाखिल करने का कष्ट करे।

Nuh

नगरपालिका नूह की स्टीफन टिप्पणी बाबत Non-recovery of Service Tax सर्विस टैक्स के बाबत इस कार्यालय को भारत सरकार के नोटिफिकेशन की जानकारी समय पर प्राप्त ना होने के कारण किरायेदारों से सर्विस टैक्स की रिकवरी नहीं की गई थी। इस नगरपालिका का स्थानिय लेखा परीक्षा विभाग द्वारा भी नियमानुसार आडिट होता रहा है। उन्होंने भी सर्विस टैक्स के बारे में कोई आपत्ति नहीं उठाई है। इस कारण से किरायेदारों से सर्विस टैक्स की रिकवरी नहीं की गई है। जैसे ही महा लेखाकार विभाग द्वारा 12/2015 में इस नगरपालिका का अडिट हुआ था। उस समय यह आपत्ति उठाई गई थी। अतः इब वर्ष 2016 से किरायेदारों से सर्विस टैक्स की नियमानुसार वसूली शुरू कर दी गई है तथा सर्विस की एरियर की रिकवरी बारे कार्यवाही की जा रही है।

Mohindergarh

इस सम्बन्ध में इस पालिका की ओर सर्विस टैक्स 1.31 करोड़ रैन्ट पर निकाला गया था जिस पर कार्यवाही करते हुये इस पालिका ने सरकार की 50 प्रतिशत छुट का लाभ लेते हुये 24 जून, 2020 को तमाम सर्विस टैक्स चालान के माध्यम से मु0 6671671.50 रुपये सम्बन्धित विभाग के खाते में जमा कर दिया गया है।

Ferozpur Zirkha

सर्विस टैक्स के बाबत इस कार्यालय को भारत सरकार के नोटिफिकेशन की जानकारी समय पर प्राप्त ना होने के कारण किरायेदारों से सर्विस टैक्स की रिकवरी ना की गई थी इस नगर पालिका का स्थानीय लेखा परीक्षा विभाग द्वारा भी नियामनुसार ऑडिट होता रहा है, उन्होंने भी सर्विस टैक्स के बारे कोई आपत्ति नहीं उठाई है, इस कारण से किरायेदारों से सर्विस टैक्स की रिकवरी ना की गई है जैसे ही महालेखाकार विभाग द्वारा 12/2015 में इस नगर पालिका का ऑडिट हुआ है। इस समय यह आपत्ति उठाई गई है। अतः अब वर्ष 2016 से किरायेदारों से सर्विस टैक्स की नियमानुसार वसूली शुरू कर दी गई है तथा सर्विस टैक्स की एरियर की रिकवरी बारे कार्यवाही की जा रही है।

Siwani

जीएसटी 2017 के सैक्शन 22 के अनुसार सर्विस टैक्स तभी लिया जाता है अगर वित्त वर्ष में किराए की वसूली 20.00 लाख रु० से अधिक है। परन्तु नगरपालिका सिवानी की वार्षिक किराय

Charkhi Dadri

पैरा नं० 4.4 से सम्बन्धित रिपोर्ट बारे लिखा जाता है कि इस कार्यालय में सर्विस टैक्स वसूली का पत्र वर्ष 2012 में प्राप्त हुआ था, जिस कारण जून 2007 से दिसम्बर 2012 तक सर्विस टैक्स की वसूली नहीं हो पाई। इस कार्यालय द्वारा जून 2007 से दिसम्बर 2012 तक सर्विस टैक्स की वसूली बारे भरसक प्रयास किये गये हैं। अब पुनः रिकवरी करने बारे कार्यवाही की जा रही है। इसके अलावा पैरों में वर्णित मुबलिय 10.13 लाख रुपये सर्विस टैक्स की राशि जो कि एम०सी० फण्ड से जमा करवाई गई थी, उसकी रिकवरी की जा चुकी है।

Kaithal

लेखा परीक्षा द्वारा लगाई गई ऑडिट आपत्ति बारे स्पष्ट किया जाता है कि नगर परिषद कैथल को इस बारे समय पर हिदायत प्राप्त न होने के कारण सम्बंधितों से यह वसूली नहीं की गई तथा इस मामले में रिकार्ड की जांच के दौरान Central Excise Taxation विभाग द्वारा मांग किए जाने पर कार्यालय द्वारा मामले की गंभीरता को देखते हुए यह राशि संबंधित विभाग में जमा करवा दी गई तथा इसकी रिकवरी संबंधित से करने बारे प्रयास किए जा रहे है। अतः पैरा समाप्त करने की कृपा करें।

Faridabad

In this connection it is submitted that Service Tax against the Immovable properties leased out by MCF has been recovered Rs. 42,51,404/-.

Sr. No.	Name of Zone	Nos. of Leased Shops	Outstanding Service Tax	Recovery of Service Tax made	Service Tax yet to be recovered
1.	NIT Zone 1	1053	775000.00	593633.00	181367.00
2.	NIT Zone 2	454	84508.00	79091.00	5417.00
3.	NIT Zone 3	63	68478	4828.00	63650.00
4.	Faridabad Old 1 and 2	34	49787.00	23436.00	26351.00
5.	Ballabgarh 1 and 2	161	55133.00	11409.00	43724.00
6	Planning Branch	6		3539007.00	

It is further submitted that Service Tax/GST is being charged from all the leased out properties/Petrol pumps.

The Committee has desired that until its latest report is received, this para

be kept pending.

7. PARA No. 4.5 (2015-16) ULB :- Loss due to non-recovery of Service Tax on sale of space for advertisement :-

As per Section 65 (105) (zzzm) of the Finance Act, 1994 'Sale of space for advertisement purpose' is a taxable service with effect from May 2006. The service came under negative list under Section 66D of the Act w.e.f. July 2012. Hence, this service was taxable only for the period may 2006 to July 2012. Further, Section 87 of the Act contains provisions of recovery of any amount of services tax due to Central Government. Scrutiny of records of the Municipal Corporation Karnal (MCK) revealed that it sold (2006-09) space to advertising agencies for advertising purpose and received (August 2006 to September 2009) Rs. 2.34 crore from the agencies. However, no provision for levy of the services tax on the agencies was made in the agreement executed between Municipality and each of the agencies. Further, the Service Tax, Department under the Section 87 of the Act recovered (May 2013) service tax* amounting to Rs. 28.37 lakh from the Municipality. This resulted in loss to the Municipality as it had not levied service tax on the agencies and the same had to be paid by the Municipality. The matter was referred (September 2016) to the Principal Secretary to Government of Haryana, Urban Local Bodies Department; their reply was awaited (January 2017). * From 18th April 2006 to 10 May 2007 service tax rate was 12.24 per cent; from 11 May 2007 to 23rd February 2009 service tax rate was 12.36 percent and from 24th February 2009 to 31 March 2012 service tax rate was 10.30 per cent.

The Department in its written reply stated as under: -

Karnal:-

Notice was issued to the Agency M/s Karnal Advertisers, Karnal for the recovery of Rs. 28.37 Lacs as Service Tax vide this office memo. No. 7409/MCK dated 24.11.2020.

The Committee has desired that until its latest report comes, then this para be kept pending.

8. PARA No. 4.6 (2015-16) ULB:- Excess payment of EPF to manpower supplying agencies:-

As per the provision contained in the Employees Provident Funds Scheme, 1952, The EPF contribution was payable on maximum wages ceiling of Rs 6,500 per month during the period from June 2001 to August 2014. Municipal Council, Hansi and Municipal Corporation, Hisar, outsourced services of sanitation staff from service providers. Scrutiny of records of these municipalities revealed that the service providers claimed EPF on the actual wages of the sanitation staff instead of ceiling of Rs. 6500 per month. This resulted in excess payment of Rs. 11.09 lakh during April 2013 to June 2014 to the services providers. On being pointed out, the concerned Municipalities admitted the facts and stated (January 2016) that recovery of excess payment would be made from the concerned services providers. The matter was referred (August 2016) to the Principal Secretary to Government of Haryana, Urban Local Bodies Department; their reply was awaited (January 2017).

The Department in its written reply stated as under: -

Hisar

संबंधित पैरा के संदर्भ में वर्णित किया जाता है कि सेवा प्रदाताओं एजेंसियों से 4,24,019/-रुपये की रिकवरी की जा चुकी है। बकाया रिकवरी हेतु सेवा प्रदाताओं एजेंसियों को पत्र क्रमांक MCHisar/PF-Compliance/2704/ECH and MCHisar/PF-Compliance/2703/ECH दिनांक 16.09.2020 द्वारा नोटिस जारी किए जा चुके हैं।

अतः पैरा ड्राप करने का कष्ट करें।

Hansi

Excess payment of EPF बारे में सम्बन्धित मैनपावर सप्लायिंग एजेंसी से उक्त राशि की एकसैस राशि की रिकवरी हेतु नोटिस देकर आगामी कार्यवाही अमल में लाई जावेगी। अतः आप महोदय से अनुरोध है कि सम्बन्धित ऑडिट पैरा को दफतर दाखिल करने का कष्ट करें।

The Committee has desired that until full recovery is made, this para be kept pending.

9. PARA No. 4.7 (2015-16) ULB:- Irregularities relating to solid waste management:-

The Haryana Municipal Act, 1973 and the Haryana Municipal Corporation Act, 1994 provide that solid waste management is the function of the municipality. Further, the Municipal Solid Wastes (Management and Handling) Rules, 2000 provide that every municipal authority shall be responsible for creating infrastructure for collection, storage, segregation, transportation, procession and disposal of municipal solid waste. The Central Finance Commissions from time to time also emphasized that the local bodies should spend the grants on the basic services such as water supply, sewerage, solid waste management, etc. Following irregularities relating to solid waste management were noticed:

- (i) Municipal Committee, Ferozpur Zhirka (Mewat) received (January to March 2006) Rs. 47 lakh as grants-in-aid from the Urban Local Bodies Department for arranging site to set up a solid waste treatment plant (SWMP). Sanction of the grants specified that the funds would be utilized within one year from the date of drawal from the treasury. Any amount left unspent after the expiry of the utilization period was required to be deposited in the Government treasury. The MC kept the entire fund in bank account which with accrual of interest accumulated to Rs. 53.51 lakh (October 2015). The funds, besides lying unspent despite lapse of more than nine years were also not deposited in the Government treasury. Retention of the funds after lapse of utilization period was unauthorized.
- (ii) Municipal Council Jind received (August 2013) funds amounting to Rs. 1.05 crore as grants-in-aid to purchase land at Gram Panchayat (GP), Ram RAi for setting up to SWMP. Audit observed that instead to purchasing land, the municipality entered into a lease agreement (May 2014) with the GP, Ram Rai to take 7 acre-8 kanal land on lease for 33

years and spent Rs 10.73 lakh (July 2014) on stamp duty and lease rent. Subsequently, the lease deed was rescinded (June 2015) due to litigation of the land. Land for the purpose had not yet been purchased (December 2016) The Executive Officer, MC Jind stated (June 2016) that setting up of solid waste treatment plant for Jind district was being considered under cluster scheme proposed at Jind. The fact remains that the land had not been purchased despite lapse of more than three years of release of funds for the purpose.

- (iii) SWMP under Urban Infrastructure Development Scheme for Small and Medium Town (UIDSSMT) for Municipal Corporation Yamunanagar-Jagadhri (MCY) was completed (December 2012) at a cost of Rs. 11.28 crore. MCY entered (August 2012) into agreement with a firm for systematic treatment, processing and disposal of municipal solid waste in accordance with Municipal Solid Waste (Management & Handling) Rules 2000 (Rules) for 30 years. Clause 8.2 of the agreement provided that in the event of any default by the operator, the MCY shall be entitled to terminate the agreement and appropriate the performance security.

The Executive Officer, MCY stated (January 2017) that show-cause notice was issued against the firm and the concerned bank was requested (August 2015 to December 2016) to forfeit performance security of Rs. 65 lakh. Encashment of bank guarantee was still awaited (December 2016).

Audit observed that SWMP was non-functional since December 2014 and solid waste was not being disposed off after proper treatment. However, while action was initiated against the defaulting firm, no action was initiated to make the SWMP functional through any other agency despite its remaining non-functional for more than two years.

The matter was referred (August 2016) to the Principal Secretary to Government of Haryana, Urban Local Bodies Department; their reply was awaited (January 2017).

- (iv) Municipal Corporation Faridabad (MCF) and the Municipal Corporation Gurgaon (MCG) entered (October 2008) into an agreement for development of the Integrated Municipal Solid Waste Processing Plants & Sanitary Landfill. As per the agreement, the MC, Gurgaon was to lease 30.5 acres land in 2008 at village Bandhwari, Gurgaon to the MC, Faridabad for 30 years and MC Faridabad was in operation and maintenance of the facility for 30 years and MC Faridabad was in turn to implement the scheme and was also responsible for development, operation and maintenance of the facility for 30 years. Further, the MCF entered into an agreement (September 2009) with a firm for operation and maintenance of the SWMP for 30 years. The integrated SWMP was completed (January 2010) at cost of Rs. 78.95 crore and became functional in December 2010.

Audit observed that the SWMP was non-functional since October 2013 and the solid waste was being dumped at the plant site. A sum of Rs 9.81 crore was also recoverable from the firm on account of machinery of MCF taken away by it and hires charges of machinery/water tankers provided to the firm. Besides, MCG also spent Rs. 19.89 lakh (September to December 2013) on sanitary work at the plant site and on pending electricity on behalf of the firm. Further non-functioning of the SWMP and dumping of waste directly in landfill led to foul smell with the result that MCG had to allot (May 2014) the work of bio-culture spray on the dumped waste at the rate of Rs. 2.50 lakh per month for a year to another firm. The SWMP was lying non-functional for the last three years which had resulted in non-achievement of the intended objective. The Commissioner, MCF stated (December 2016) that the performance security of Rs. Three crore had been forfeited and the case of recovery and other dues owing to non-operation of the SWMP by the firm was pending with the Arbitrator. The matter was referred (August 2016) to the Principal Secretary to Government of Haryana, Urban Local Bodies Department; their reply was awaited (January 2017).

The Department in its written reply stated as under: -

Ferozpur Jhirka

नगर पालिका फिरोजपुर झिरका की स्टीफन टिप्पणी बाबत वेवसपक ूजम उदंहमउमदजरू इस बारे यह है कि ठोस कुड़ा प्रबन्ध ग्रांट का उपयोग करने के लिए नगर पालिका के लिए नसीरबास पर यूनिट स्थापित करने के लिए भूमि खरीदने का मामला उपायुक्त महोदय नूह के कार्यालय में लम्बित था। अब निदेशक शहरी स्थानीय निकाय हरियाणा पंचकूला के यादि क्रमांक टी.ए.११/डी०यू०एल०बी/२०१५/ ११०४७ दिनांक २२.१२.२०१५ के द्वारा इस नगर पालिका को पुन्हाना कलस्टर के आधिन किया है जिसमें नगरपालिका फिरोजपुर झिरका, पुन्हाना, हथीन तथा नगर परिषद् पलबल व होडल को शामिल किया गया है। उक्त पत्र के द्वारा M/s Erust & Young LLP को Integrated Solid Waste Management System को सैटअप करने का Transaction Advisor नियुक्त किया गया है लेकिन उक्त एजेन्सी के द्वारा अभी तक कोई कार्यवाही नहीं की गई है। उक्त एजेन्सी द्वारा कार्यवाही उपरान्त इस पद में सरकार से प्राप्त अनुदान राशि को प्रयोग में लाया जायेंगा।

Assandh

हरियाणा सरकार द्वारा Solid Waste Management में माननीय National Green Tribunal द्वारा जारी किए गए आदेशों की पालना में MRF Centre, C & D Waste Collection & Composed Pit बनाकर किया जा रहा है नगरपालिका असन्ध द्वारा पुराने पड़े कचरे (Legacy waste) को वैज्ञानिक तरीके से समाप्त करने के लिए नगरपालिका द्वारा निविदता आमंत्रित की गई है शीघ्र ठेकेदार द्वारा कार्यवाही अमल में लाई जाएगी।

Jind

नगर परिषद जीन्द द्वारा वर्ष २०१३ में SWMP स्कीम के तहत १.०५ करोड़ रुपये प्राप्त

हुए थे। जिसमें से 10.71 लाख रू० में रामराये ग्राम पंचायत की 7 एकड़ 8 कनाल जमीन लीज पर ली थी। बकाया रू० में अब पुराने हांसी रोड पर SWM स्कीम के तहत Bio Remediation of Legacy Waste प्रोजेक्ट जिस पर लगभग 10 करोड़ रू० के खर्च का अनुमान है के लिए 12.5 एकड़ जमीन की खरीद की जानी है।

Yamuna Nagar

पैरा बारे अवगत करवाया जाता है कि मैसर्स हाईड्रोएयर टैक्नॉलॉजी (पीसीडी) लिमिटेड कैल प्लांट का रख-रखाव फर्म को दिया हुआ था। उक्त फर्म द्वारा वर्ष 2014 में कैल प्लांट में कार्य करना बन्द कर दिया गया है। जिसके उपरान्त कार्यालय के पत्र क्रमांक 1088/एच0बी0 दिनांक 02.02.2018 द्वारा उक्त फर्म को ब्लैक लिस्ट कर दिया गया था। (प्रति सलग्न) तदोपरान्त 65 लाख रू० की बैंक गारण्टी इस कार्यालय में नगर निगम कोष में जमा करवा दी गई थी। अब कैल प्लांट को सुचारू रूप से चलाने का कार्य कलस्टर बनाकर निदेशालय के स्तर पर किया जाना है।

अतः उत्तर को देखते हुए पैरा ड्रॉप करने का कष्ट करें।

Faridabad

In this regard, it is submitted that:-

- (i) Sole arbitrator Sh. V.K Gupta has awarded a claim of Rs.8,19,33,278/- in favour of Municipal Corporation, Faridabad along with 12% interest from the date 08.02.2019 to till the realization of claim.
- (ii) A court case regarding above was also pending in the Hon'ble Punjab & Hayana High Court, Chandigarh titled as ARB 172 of 2018 M/s AKC Development V/s Commissioner, MCF has also been dismissed by Hon'ble Court, vide order dated 13.12.2019. before Hon'ble District Court amount can be recovered from the agency, which is pending with Hon'ble District Court Judge Faridabad by Municipal Corporation Faridabad in the year 2019, so that the awarded amount can be recovered from the agency, which is pending with Hon'ble District Court.

The Committee has desired that until its latest report comes, this para be kept pending.

9. PARA No. 4.8 (2015-16) ULB:- Improper maintenance of muster rolls and bogus payment:-

Scrutiny of records (September 2015) of the CPDO Rohtak revealed that the payments of Rs. 3.25 lakh for carrying out developmental works were made by the Municipal Corporation Rohtak (MCR) on 13 muster rolls without getting signatures/ thumb impressions of actual payees. Yet the payments were passed by the Secretary and the Presidents of MCR and were shown as paid in the cash book. Further, it was also noticed that six same persons were shown employed on the muster rolls of work "Construction of Kumharan Choupal in Saura Mohala, Rohtak"(Dates 6th to 20th October 2010) and "Construction of Kabir Dharamshala near Old Sadar Thana, Rohtak" simultaneously during the same period. Since simultaneous employment of same persons at two different sites is not possible, the entire payments made on 13 muster rolls without

getting signatures/ thumb impressions of the persons deployed was doubtful. Such payments are fraught with the risk of misappropriation of funds. The matter was referred (August 2016) to the Principal Secretary to Government of Haryana, Urban Local Bodies Department; their reply was awaited (January 2017).

The Department in its written reply stated as under: -

Rohtak:-

लेखा परीक्षा द्वारा दर्शाई गई राशी के लिये सम्बन्धित कनिष्ठ अभियन्ताओं को उनकी रिक्वरी के नोटिस जारी किये गये थे, जिसमें से श्री भरत जून, कनिष्ठ अभियन्ता से 34506/-रूपये की राशी वसूल कर ली गई है। श्री संजय कुमार, कनिष्ठ अभियन्ता के विरुद्ध 18,441/-रूपये की रिक्वरी बनती थी, इस कर्मचारी की मृत्यु हो चुकी है। श्री मनोज कुमार, कनिष्ठ अभियन्ता को 2,72,179/-रूपये का नोटिस जारी किया गया है। यह कर्मचारी इस समय नगरपालिका, हेलमन्डी में कार्यरत है। सचिव, नगरपालिका, हेलीमन्डी को कर्मचारी की रिक्वरी करने बारे पत्र जारी कर दिया गया है।

The Committee has desired that until full recovery is made, this para be kept pending.

The Committee scrutinized the Annual Technical Inspection Report on Local Bodies & Panchayati Raj Institutions for the year 2016-17, audited by the Principal Accountant General (Audit), Haryana as under: -

1. PARA No 2.2 (i) 2016-17 (PRI) Irregularities in payments:-

Irregularities in payments

(i) **Payment without obtaining signatures/thumbs impressions on muster rolls-** Scrutiny (June to September 2016) of the records (2010-16) of the Executive Engineer, Panchyati Raj, Karnal and Block Development and Panchayat Officers-cum-Executive Officers Panchayat Samities (BDPO-cum-EOPS), Nilokheri, Mahenderagarh and Kanina revealed that 122 labourers were engaged (January 2014 to March 2016) on muster rolls and 5.11 lakh was shown to have been paid to them. Signatures/thumbs impressions of labourers were not found marked on the muster rolls against their names. Payment without signatures/thumb impressions of labourers is fraught with the risk of misappropriation of funds.

Sl. No.	Name of Unit	Name of village	Period	Number of labourers	Amount paid(in Rs)
1	XEN,PR,Karnal	Pundark	01.02.2014 to 21.02.2014	25	1,08,649
		Lalyani	01.01.2014 to 29.01.2014	12	67,100
		Ahmadpur	01.01.2014 to 14.01.2014	13	17,702
		Manglora	01.01.2014 to 30.01.2014	06	19,723
2	BDPO-cum-EOPS, Nilokheri	Ramana Ramani	22.02.2016 to 29.02.2016	12	25,455
		Lalyani	19.02.2016 to 29.02.2016	07	31,437
		Nariana	01.03.2016 to 15.03.2016	12	43,926
		Sita Math	12.03.2016 to 20.03.2016	05	18,463
3	BDPO-cum-EOPS, Mahendargarh	Chajjiawas	01.03.2015 to 06.03.2015	06	11,556
		Chajjiawas	07.03.2015 to 19.03.2015	03	25,090
4	BDPO-cum-EOPS, Kanina	Buchawas	01.12.2015 to 20.12.2015	08	32,100
		Buchawas	01.07.2015 to 21.07.2015	13	1,10,220
			Total	122	5,11,421

The matter was referred (September 2017) to the Additional Chief Secretary to Government of Haryana Development and Panchayats Department; their reply was awaited.

The Department in its written reply stated as under: -

(i) कार्यकारी अभियन्ता पंचायती राज करनाल ने सूचित किया है कि गांव पूडरक, ललियानी, अहमदपुर और मंगलौरा में विभिन्न विकास कार्य डी0 प्लान के तहत करवाये गये थे तथा मसटर-रोल के सम्बन्ध में निवेदन किया जाता है कि संबंधित जे0ई0 व उपमण्डल अधिकारी पंचायती राज द्वारा मसटर-रोल सत्यापित करके इस कार्यालय में भुगतान हेतु प्रस्तुत किये थे जिस पर इस कार्यालय द्वारा उपरोक्त राशि संबंधित उपमण्डल अधिकारी को बतौर अग्रिम तौर पर दी गई थी जिनके द्वारा इस राशि का वितरण करने उपरान्त सम्बन्धित श्रमिकों के अंगूठे/हस्ताक्षर मसटर-रोल के साथ ही अलग सीट पर रसीदी टिकट के साथ प्राप्त किये गये थे। इसमें किसी भी प्रकार की अनियमितता ना बरती गई है व ना ही कोई संदेहास्पद भुगतान किया गया है। यहां यह भी स्पष्ट किया जाता है कि उक्त वर्णित सभी कार्य मौके पर करवाये हुये है।

खण्ड विकास एवं पंचायत अधिकारी, नीलोखेडी ने सूचित किया है कि उक्त मामले में सम्बन्धित कर्मचारी द्वारा ग्राम पंचायत को हुई हानि की राशि नोटिस दिए जाने उपरांत भी जमा नहीं करवाई गई है। अतः दोषी कर्मचारियों (श्री कमल शर्मा कनिष्ठ अभिन्यता व राकेश कुमार सहायक) के विरुद्ध थ्रट दर्ज करवाने बारे पुलिस अधीक्षक को लिखा जा चुका है।

खण्ड विकास एवं पंचायत अधिकारी महेन्द्रगढ ने सूचित किया है कि ग्राम पंचायत छजावास में करवाये गये विकास कार्यों के लिये तैयार किये गये मसटर-रोल दिनांक 01.03.2015 से 06.03.2015 तथा 07.03.2015 से 19.03.2015 पर सभी 9 मजदूरों के हस्ताक्षर करवा लिये गये है और हस्ताक्षर की प्रतियां भी साथ भेजी है।

खण्ड विकास एवं पंचायत अधिकारी कनीना ने सूचित किया है कि हालांकि गांव बुचावास में मसटर-रोल पर हस्ताक्षर न होने के कारण अदा की गई थी परन्तु फिर भी यह राशि मु0 142320/- रू0 पूर्व सरपंच श्री रतनी देवी से वसूल करके पंचायत समिति कनीना के खाते में जमा करवाई जा चुकी है। अतः पैरा ड्राप करने का कष्ट करे।

The Committee has desired to keep the para pending.

PARA No 2.2 (ii) 2016-17 (PRI) – Bogus payment:-

(ii) Bogus payment:-

Audit scrutiny (August 2016 to March 2017) of records (2010-16) of the 11 GPs under six" BDPO-cum-EOPS revealed that the payments of 25.61 lakh were made to 76 persons for carrying out 22 developmental works on muster rolls during February 2013 to August 2015). Further, it was observed that these 76 persons were shown employed simultaneously at different works during the same period. Since simultaneous employment of same persons at different works is not possible, payments made on the muster rolls were bogus.

Sr. No.	Name of Unit	Name of GP	Name of Work	Period	Number of persons	Amount (in Rs.)
1.	BDPO-cum-EOPS, Indri	Chandsamand	Paver block street/ rasta Shamshan Ghat in village Candsamand	04.03.2015 to 19.03.2015	8	32946
		Mukhali	Construction of Balmiki Caupal in village	04.03.2015 to 19.03.2015	8	40896

2.	BDPO-cum-EOPS, Nissing	Shahpur	Construction of Dabada Chaupal	01.08.2014 to 28.08.2014	11	68930
		Shahpur	Construction of Hariajn Chaupal	01.08.2015 to 28.08.2015	11	66195
		Shahpur	Main Road se lekar Mandir tak gali rasta	01.08.2015 to 30.08.2015	7	53583
		Shahpur	Shri Mansa Ram ke ghar se lekar Kalampur Sadak tak gali nirman	01.08.2015 to 30.08.2015	7	53583
3.	BDPO-cum-EOPS, Mahendergarh	Garhi	Construction of PCC street	01.02.2013 to 10.02.2013	6	12540
		Bewawas	Construction of link rasta from Bewawas to Gulawala	01.02.2013 to 10.02.2013	6	14740
		Duloth Ahir	Construction of minster wali gali in GP Duloth Ahir	01.07.2015 to 07.07.2015	3	7912
		Duloth Ahir	Construction of gali from PWD road upto Satpal	01.07.2015 to 07.07.2015	3	5999
		Majara Kalan	Construction of Nala from SC basti to Johad GP Majara Kalan	22.08.2014 to 25.08.2014	7	7896
		Majara Kalan	Construction of road from Phirani upto house of Shivdutt	22.08.2014 to 25.08.2014	7	9160
		Kothal Kalan	Construction of gali in GP Kothal Kalan	01.10.2014 to 13.10.2014	6	23283
		Kothal Kalan	Construction of library in Kothal Kalan	01.10.2014 to 13.10.2014	6	25480
4.	BDPO-cum-EOPS, Kanina	Siana	Construction nali from house of Shri/Smt Gulraj to house of Shri/Smt Suresh	10.12.2014 to 13.12.2014	12	15824

		Siana	Construction of gali from house of Shri Lal singh to PWD road	10.12.2014 to 13.12.2014	12	14158
5.	BDPO-cum-EOPS, Nagina	Khanpur Ghati	Shamshan ghat ki chardiwari nirman	18.12.2014 to 27.12.2014	6	15696
		Khanpur Ghati	Interlocking tile dwara rasta pucca Totaram ke ghar se Shamshan ghat tak	18.12.2014 to 27.12.2014	6	19184
		Khanpur Ghati	PWD road se Shri Tahir ke makan via shri llyas ke ghar tak pucca	10.07.2014 to 14.07.2014	7	13200
		Khanpur Ghati	PWD road se llyas ke ghar wa shri llyas ke ghar se Shri Tahir ke tak nala pucca karne ki majdoori	10.07.2014 to 14.07.2014	7	16594
6.	BDPO-cum-EOPS, Nuh	Golpuri	Jama masjid se lekar firmi ke raste tak wa Shri Nasir ke makan se Shri Mahmood ke makan tak interlocking road nirman	01.10.2014 to 30.10.2014	3	21570
		Golpuri	Galio me WBM karya majdoori	01.10.2014 to 30.10.2014	3	21570
				Total	152	560939

The Department in its written reply stated as under: -

(ii) खण्ड विकास एवं पंचायत अधिकारी इन्द्री ने पत्र दिनांक 27.01.2021 द्वारा सूचित किया है कि गांव चादसमद में शमशान घाट का रास्ता 3/2015 में बनाया गया था लेकिन गांव मुखाली में वालमिकी चौपाल का निर्माण 3/2015 की बजाय 04.02.2015 से 23.02.2015 तक करवाया गया है। कार्य की अधिकता के कारण जल्दी-जल्दी में दोनों मसटर-रोल में एक ही महीना डाल दिया गया जबकि कार्य फरवरी माह में करवाया गया है।

उपमंडल अधिकारी द्वारा भी इसकी पुष्टि की गई है। दोनों मसटर-रोल की प्रति भी साथ भेजी है।

खण्ड विकास एवं पंचायत अधिकारी, निसिंग ने पत्र दिनांक 12.02.2021 द्वारा सूचित किया है कि गांव शाहपुर में किये गये दो कामों जिनमें तथा अन्य दो कामों के विरुद्ध एक ही तिथि लिखी गई थी, में से दो कामों पर खर्च की गई 119450/-रु0 की राशि श्रीमती निर्मला भूतपूर्व सरपंच द्वारा ग्राम पंचायत शाहपुर के खाता में जमा करवा दी गई है। रसीद की प्रति साथ भेजी है।

खण्ड विकास एवं पंचायत अधिकारी महेन्द्रगढ ने सूचित किया है कि ग्राम पंचायत गढी व बैरावास में पूर्व सरपंच को रिकवरी का नोटिस दिया जा चुका है और ग्राम पंचायत दुलोथ अहीर, माजरा कलां, कोथल कलां के केस में संबंधित सरपंच से कम सं0 7912/-रु0, 7896/-रु0 तथा 23283/-रु0 की रिकवरी की जा चुकी है और संबंधित ग्राम पंचायत के खाते में जमा करवा दी गई है।

खण्ड विकास एवं पंचायत अधिकारी कनीना की रिपोर्ट दिनांक 21.01.2021 अनुसार हालांकि सरपंच ने बताया कि दोनों ही कार्य नियमानुसार करवाये गये थे लेकिन मसटर-रोल में मानवीय भूल के कारण दिनांक 10.12.2014 से 13.12.2014 लिखा गया लेकिन फिर भी सरपंच द्वारा 14158/- रुपये की राशि खण्ड कार्यालय में जमा करवा दिया गया है।

खण्ड विकास एवं पंचायत अधिकारी, नगीना ने अपने पत्र क्रमांक 3740, दिनांक 11.02.2021 द्वारा सूचित किया है कि ग्राम पंचायत खानपुर घाटी में करवाये गये विकास कार्यों पर खर्च मसटर रोल अनुसार खर्च राशि मु0 64674/-रु0 की वसूली करके सम्बन्धित खातों में जमा करवा दी गई है और रसीद की पगति भी भेजी है।

खण्ड विकास एवं पंचायत अधिकारी नूह ने सूचित किया है कि गाम पंचायत गोलपुरी में किये गये इन कार्यों पर खर्च की गई राशि की अदायगी मु0 21570/- रु0 की वसूली कर ली गई है तथा संबंधित खाते में राशि जमा करवा दी गई है और वसूली रसीद नं0 4 की प्रति भेजी है। अतः पैरा ड्राप करने का कष्ट करे।

The Committee has desired to keep this para pending.

2. PARA No 2.4 -2016-17 (PRI):- Non Recovery of Balances from Ex- Sarpanches and Panches:-

As per Section 18 (1) of the Haryana Panchayati Raj Act, 1994, the Sarpanch or Panch shall be responsible for the custody and charge of movable or immovable property of GP. Section 18 (2) of the Act provides that the BDPO may, within a period of seven days prior to the publication of election programmed of the GP or in the event of suspension or removal of Sarpanch or Panch, order to handover the records, register and other property to the person authorized for the custody of the record and property. Further, if any person fails to hand over the record or Property to a person authorized by the BDPO under section 18 (1) or section 18(2) of the Act, as the case may be, the BDPO shall apply to an Executive Magistrate for securing such records and property from the person so that it can be handed over to authorised person (Section 18 (3)). Scrutiny of the records of 15 BDPOs in three districts revealed that cash balances amounting to 37.53 faith had not been handed over by 78 Ex-Sarpanches/ Panches to the authorized persons i.e. Sarpanches or Panches, Social Education Panchayat Officer or Gram Sachiv.

The amount had been lying with them for the period from 1990 to 2010-2015. Appropriate action as provided for in the Haryana Panchayati Raj Act, 1994 had not been taken against the defaulting Ex- Sarpanches/Panches to recover the amount. The matter was referred (September 2017) to the Principal Secretary to Government of Haryana, Development and Panchayats Department for comments; their reply was awaited (November 2017).

क्र० स०	यूनिट का नाम	गांव का नाम	भूतपूर्व सरपंचों/पंचों की संख्या	अवधि	राशि (रु० में)
1	घरौंडा	शेखपुरा खालसा	1	उपलब्ध नहीं है।	0.20
		गंगसीना	1	उपलब्ध नहीं है।	1.42
		हसनपुर	3	उपलब्ध नहीं है।	3.75
2	असंघ	न्यू जिंदा	1	उपलब्ध नहीं है।	0.27
		जय सिंह पुरा	2	उपलब्ध नहीं है।	0.82
3	इन्द्री	हंसू माजरा	2	उपलब्ध नहीं है।	1.51
		इस्लाम नगर	1	उपलब्ध नहीं है।	0.98
		राजेपुर	2	उपलब्ध नहीं है।	0.22
		खेड़ा	1	उपलब्ध नहीं है।	0.58
4	कैथल	मानस	6	2000-2015	0.12
		शेरगढ	1	1995-2000	0.35
		गढी पाडला	2	2005-2015	0.35
		टीक	1	2005-2010	0.25
		खेडी शेरू	2	2005-10	0.19
		पटटी खोट	1	2010-2015	0.32
		समपन खेडी	1	2005-2010	0.23
		पाडला	3	1990-95	0.12
		बलवंती	1	उपलब्ध नहीं है।	0.15
		नरार	1	2005-2015	2.20
5	राजौंद	सौंगल	3	2000-2015	1.69
		किठाना	1	2005-2010	0.21
		खेडीराव वाली	1	2005-2010	0.11
6	गुल्हा चिका	बडसुई	3	2000-2010	0.03
		खंमवेरा	1	2005-2010	0.11
		खेडी दाबण	1	2010-2015	0.09
		खुशाल माजरा	2	2010-2015	0.43
7	नांगल चौधरी	रामालिकपुर	2	उपलब्ध नहीं है।	1.59
		मोरुंड	3	उपलब्ध नहीं है।	0.26
		डोंगली	2	उपलब्ध नहीं है।	0.16
		सैंदलीपुर	2	उपलब्ध नहीं है।	1.25
		हिरोही बहली	1	उपलब्ध नहीं है।	0.61

8	मोहिन्द्रगढ	मालदावास	1	उपलब्ध नहीं है।	1.35
		कुकसी	1	उपलब्ध नहीं है।	0.88
9	नारनौल	बपरौली	1	उपलब्ध नहीं है।	0.62
10	कनीना	संडेराल	3	उपलब्ध नहीं है।	1.78
		बूचावास	1	उपलब्ध नहीं है।	0.34
		कोटिया	1	उपलब्ध नहीं है।	0.33
		उच्चत	1	उपलब्ध नहीं है।	0.14
11	निजामपुर	निजामपुर	1	उपलब्ध नहीं है।	0.78
		बायल	1	उपलब्ध नहीं है।	0.05
12	अटेली नांगल	महासर	3	2012-2016	4.52
13	सिहमा	दुलोट जट	1	उपलब्ध नहीं है।	0.47
		सुराना	1	उपलब्ध नहीं है।	0.41
14	तावडू	चैलावासी	1	उपलब्ध नहीं है।	2.79
		खरखेडी	2	उपलब्ध नहीं है।	2.30
15	पुन्हाना	हिगनपुर	1	उपलब्ध नहीं है।	0.05
		समसाबाद खुर्द	1	उपलब्ध नहीं है।	0.04
		मुबारिकपुर	1	उपलब्ध नहीं है।	0.11
भूतपूर्व सरपंचों/पंचों की कुल संख्या			78	कुल राशि	37.53

The Department in its written reply stated as under:-

1-खंड घरौंडा-

- ग्राम पंचायत शेखपुर खालसा:- बीडीओ घरौंडा ने रिपोर्ट भेजी है कि भूतपूर्व सरपंच श्री महेन्द्र पाल से 20296 रु० की राशि वसूल करके पंचायत के खाता संख्या 50100151381894 में जमा करवा दी गई हैं, जिस बारे वर्तमान सरपंच द्वारा प्रमाण पत्र दिया हैं।
- ग्राम पंचायत गगसीना:- भूतपूर्व सरपंच श्रीमती शशीकलां को नोटिस देने के बाद लीगल नोटिस प्राप्त हुआ। कानूनी प्रक्रिया जारी है। पत्र दिनांक 04.01.2019 द्वारा खंड मूनक को भी लिख दिया गया है क्योंकि यह पंचायत वर्तमान में खंड मूनक में है।
- ग्राम पंचायत हसनपुर:- (333840/-) भूतपूर्व सरपंच श्री तेजबीर सिंह को नोटिस दिये गए थे परन्तु श्री तेजबीर सिंह की मृत्यु हो चुकी है।
- अश्वनी पूर्व पंच (15000) कर्मबीर पूर्व पंच (25813):- दोनो पूर्व पंचों को नोटिस दिए जा चुके परन्तु पंचायत के खाते में राशि जमा नहीं करवाई है जिसकी वसूली से उपायुक्त करनाल की सेवा में भू-राजस्व का केस दायर किया गया है।

2- खंड असंध-

क्र० सं०	ग्रा०पं०	सरपंच व पंच का नाम	वसूल की गई राशि
1	न्यू झिण्डा	सुरेन्द्र कौर	26973
2	जय सिंहपुरा	जयपाल	1008

3	जयसिंहपुरा	रधबीर	31333
4	जयसिंहपुरा	महेन्द्र सिंह	4941

3- खंड इन्दी-

क्र० सं०	ग्रा०प०	सरपंच नाम	रिमाकस
1	हंसु माजरा	गुरदयाल सिंह 146454 / -	मृत्यु हो चुकी है।
2	हंसु माजरा	पालाराम 4754 / -	मृत्यु हो चुकी है।
3	हंसु माजरा	सुखबीर 9395 / -	वर्तमान सरपंच है व इसके पास कैश इन हैंड की राशि 9395 / - रु० सरकार द्वारा तय सीमा से कम है तथा आगामी कार्यों में समायोजन योग्य है।
4	ईस्लामनगर	करेशनी 98067 / -	मृत्यु हो चुकी है।
5	राजेपुर	चलती 10000 / -	वसूली की कार्यवाही जारी है।
6	राजेपुर	श्रीचन्द 12000 / -	वसूली की कार्यवाही जारी है।
	कुल	280670	

4- **खंड कैथल-** बी०डी०पी०ओ० कैथल ने अपने पत्र क्रमांक 3749 दिनांक 25.01.2021 द्वारा सूचित किया है कि भूतपूर्व सरपंचां व पंचों के विरुद्ध वसूली की राशि मु० 462000 में से 323578 की वसूली हो चुकी है। शेष राशि 206539 की वसूली बारे नोटिस जारी किए जा चुके हैं। विवरण निम्नानुसार है:-

क्र० सं०	ग्रा०प०	सरपंच व पंच का नाम	राशि	रिमाकस
1	मानस	रामफल	17428	वसूली हो चुकी है। रसीद संलग्न है।
2	मानस	रामफल	18240	वसूली हो चुकी है। रसीद संलग्न है।
3	मानस	कृष्ण कुमार	1777	वसूली हो चुकी है। रसीद संलग्न है।
4	मानस	कृष्ण कुमार	3620	वसूली हो चुकी है। रसीद संलग्न है।

5	मानस	बसन्ती राम	2065	वसूली हो चुकी है। रसीद संलग्न है।
6	मानस	दिलीप	4088	वसूली हो चुकी है। रसीद संलग्न है।
7	शेरगढ	गोपाल दास	35260	मृत्यु हो चुकी है।
8	गढी पाडला	जिले सिंह	30333	वसूली हेतु क्रिमिनल केस जेर धारा 409 आईपीसी के तहत माननीय न्यायालय में चला हुआ है।
9	गढी पाडला	अजमेर सिंह	4492	वसूली हो चुकी है। रसीद संलग्न है।
10	टीक	नफे सिंह	25000	मृत्यु हो चुकी है। मृत्यु प्रमाण पत्र संलग्न है।
11	खेडी शेरु	रामप्रसाद	2125	वसूली हो चुकी है। रसीद संलग्न है।
12	खेडी शेरु	हरि सिंह	17527	वसूली हो चुकी है। रसीद संलग्न है।
13	पटीखोत	कृष्ण	32449	वसूली हो चुकी है। रसीद संलग्न है।
14	सापन खेडी	जयनारायण	22784	वसूली हेतु कार्यवाही जारी है।
15	पाडला	कश्मीर सिंह	5030	वसूली हेतु कार्यवाही जारी है।
16	पाडला	मलकीत	4896	वसूली हेतु कार्यवाही जारी है।
17	पाडला	पिताम्बर	1614	वसूली हेतु कार्यवाही जारी है।
18	बलवंती	श्रीराम	14506	वसूली हेतु कार्यवाही जारी है।
19	नरड	हवा सिंह	219767	वसूली हो चुकी है। रसीद संलग्न है।

5 खंड राजौन्द

ग्रा०प०	संरपंच व पंच का नाम		टिप्पणी
सौंगल	श्रीमती सुशीला देवी	169000	वसूली हेतु नोटिस जारी कर दिया है।
	श्रीमती पालो देवी		
	श्री महेन्द्र सिंह		वसूली हेतु नोटिस जारी कर दिया है।

किठाना	श्री गजे सिंह पूर्व सरपंच	21000	5000 रुपये की वसूली की जा चुकी है।
	श्रीमती कस्तुरी देवी पूर्व सरपंच कार्यवाहक वर्ष 2005 से 2010		वसूली हेतु नोटिस जारी कर दिया है।
खेड़ी रायवाली	सरदारी लाल	11000	वसूली हेतु नोटिस जारी कर दिया है।

तालिका अनुसार कैंशिंग हैंड राशि की वसूली बारे भू राजस्व घोषित करने के लिए उपायुक्त कैथल को पत्र क्रमांक 253 दिनांक 22.01.2021 लिखा गया है।

6- खंड गुल्हा चौका-

ग्रा0प0	भूतपूर्व सरपंचो की संख्या	अवधी	वसूली की गई राशि	
खेड़ी दाबण	1	2010-15	9451	वसूल हो चुकी है।
खुशहाल माजरी	2	2010-15	43336	वसूल हो चुकी है।
बदसुई	1	2010-15	2077	वसूल हो चुकी है।
		कुल	54864	

साधुराम भूतपूर्व सरपंच व बनवारी लाल ग्राम पंचायत बदसुई, डाकखाना के माध्यम से रिपोर्ट प्राप्त हुई है कि इन की मृत्यु हो चुकी है।

जीत सिंह भूतपूर्व सरपंच खम्बेहरा का भूराजस्व घोषित करने हेतु उपायुक्त कैथल की सेवा में पत्र क्रमांक 2879 दिनांक 25.01.2021 द्वारा लिखा है।

7-खंड नांगल चौधरी-

1. **ग्राम पंचायत राय मलिकपुर:-** बी0डी0पी0ओ0 नांगल चौधरी ने रिपोर्ट भेजी है कि श्री हरीराम व ओमप्रकाश भू0पू0 सरपंच ग्राम पंचायत रायमलिकपुर की तरफ 159482/रु0 की राशि पंचायत फंड में नगद शेष बकाया थी। जिसमें से ओमप्रकाश भू0पू0 सरपंच से 4490/रु0 की राशि वसूल कर ली गई है व श्री हरीराम भू0पू0 सरपंच को नगद शेष राशि जमा करवाने हेतु नोटिस क्रमांक 1396-97 दिनांक 16.08.2016 तथा नोटिस क्रमांक 34 दिनांक 10.01.2019 दिया गया है। जिसके जवाब में श्री हरीराम भू0पू0 सरपंच ने लिखा है कि माननीय श्री राजेश गुप्ता सी0जी0एम0 नारनौल गबन के आरोप में मेरे को बरी किया जा चुका है। माननीय अदालत की प्रति प्रस्तुत करने हेतु पत्र क्रमांक 100 दिनांक 31.01.2019 लिखा गया है जिसकी फोटो प्रति साथ संलग्न है।

2. **ग्राम पंचायत मौरुण्ड-**श्री रामचन्द्र प्रहलाद व खेता राम भूतपूर्व सरपंच की तरफ पंचायत फंड में 26025/रु0 राशि शेष नगद बकाया थी अब जिसकी वसूली की जा चुकी है रशिद की प्रति संलग्न है।

3. **ग्राम पंचायत दोंगली-**श्री मोहनलाल व कविता भूतपूर्व सरपंच की तरफ 16463 रु नगद बकाया थी जिसकी वसूली की जा चुकी है रशिद की प्रति संलग्न है।

4. **ग्राम पंचायत सैदलीपुर**— श्री रोहताश सिंह व सुनीता देवी भूतपूर्व सरपंच की तरफ 124629 की राशि नगद बकाया थी जिसमें से श्री रोहताश से 63470 रु तथा श्रीमति सुनीता देवी से 61153 रु की राशि वसूल की जा चुकी है। रसीद की प्रति संलग्न है।

5. **ग्राम पंचायत सिरौही बहाली** — श्री विजय सिंह भूतपूर्व सरपंच की तरफ टी.एफ.स्कीम की 61475 रु की राशि शेष बकाया थी जो वसूल की जा चुकी है। रसीद की प्रति संलग्न है।

8— खंड महेन्द्रगढ़—

1. **ग्राम पंचायत मालडावास** (153445 ब्याज सहित)— भूतपूर्व सरपंच श्री धन्नाराम से वसूली हेतु बी0डी0पी0ओ0 महेन्द्रगढ़ ने लिखा है कि पत्र दिनांक 21.01.2021 द्वारा थाना कनीना से पत्राचार किया जा रहा है। शीघ्र ही वसूली बारे भूराजस्व की कार्यवाही की जाएगी।

2. **ग्राम पंचायत कुक्सी**— (88690)— भूतपूर्व सरपंच श्री अजीत सिंह से वसूली हेतु पुलिस द्वारा मुकदमा न0 169 दिनांक 07.04.2018 को दर्ज किया हुआ है।

9— खंड नारनौल—

ग्राम पंचायत बापड़ौली (0.62 लाख)— खंड नारनौल ने अपने पत्र दिनांक 04.01.2021 द्वारा पासबुक की प्रतियां भेजते हुए लिखा है कि भूतपूर्व सरपंच श्री राजबीर सिंह से की गई वसूली निम्नानुसार है:—

क्र०	बैंक का नाम एवं खाता संख्या	दिनांक	वसूल की गई राशि
1	इलाहाबाद बैंक 50101195178	17.05.17	36.632 /—
2	इलाहाबाद बैंक 50215735699	18.05.17	10.097 /—
3	पी.एन.बी. 1904000101369781	18.05.17	10.000 /—
3	पी.एन.बी. 1904001700214300	18.05.17	5025 /—
		कुल	61,754 /—

सम्बंधित ग्राम पंचायत द्वारा लेखा परीक्षा शाखा के ऑडिट आपति अनुसार उक्त राशि वसूल कर ली गई है। पैरे को समाप्त किया जाना उचित होगा।

10—खंड कनीना—

1. **सुन्दरह**— बी0डी0पी0ओ0 कनीना की रिपोर्ट अनुसार भूतपूर्व सरपंच श्री विजय पाल के विरुद्ध एफ आई आर दर्ज करवा दी है जिसकी प्रति साथ संलग्न है।

भूतपूर्व सरपंच श्री गोपी राम ने मु0 1688 रु0 पंचायत फंड में जमा करवा दिये है। रसीद की प्रति संलग्न है।

श्री तारा चंद ग्राम सचिव ने 4580 रु0 पंचायत फंड में जमा करवा दिए हैं। रसीद की प्रति संलग्न है।

2. **बुचावास-** भूर्तपर्व संरपंच श्रीमती रतनी देवी ने मु0 13762 रू0 टी0एफ0सी0 के खाते में जमा करवा दिये हैं। रसीद की प्रति संलग्न है। परन्तु 20752 रू0 बारे कोई रिपोर्ट नहीं भेजी है।
3. **कोटिया-** भूर्तपर्व संरपंच श्री राम किशन ने मु0 32903 रू0 मे से 5000 रू0 की राशि एच आर डी एफ में जमा करवा दिये हैं तथा शेष राशि किस्तों में जमा करवाने बारे प्रार्थना पत्र दिया है। प्रार्थना पत्र व रसीद की प्रति संलग्न है।
4. **उच्चतः -** भूर्तपर्व संरपंच श्री जंसवत सिंह को इस कार्यालय द्वारा पत्र लिख कर दो दिन का अंतिम अवसर दिया गया है। रसीद की प्रति संलग्न है।

11-खंड निजामपुर-

1. **ग्राम पंचायत निजामपुर:- बी0डी0पी0 निजामपुर ने रिपोर्ट भेजी है कि** भूर्तपर्व संरपंच श्रीमती मजू देवी से पंचायत फंड का कैश इन हैड मु0 48375 रू0 की राशि संबंधित खाते में जमा करवा दी गई है। राशि जमा का प्रमाण पत्र सरपंच व ग्राम सचिव द्वारा दिया गया है।

इसके अतिरिक्त टी0एफ0सी0 स्कीम के 29983 रू0 भूर्तपर्व संरपंच से वसूल कर के टीएफसी के खाते में जमा करवा दिए गए हैं। पास की की प्रति संलग्न है।

2. **ग्राम पंचायत बायल:-** भूर्तपर्व संरपंच श्री भरत सिंह से 5075 रू0 वसूल करके बैंक पास बुक की प्रति संलग्न है।

12- खंड अटेली नांगल:-बी0डी0पी0 अटेली नांगल ने रिपोर्ट भेजी है कि ग्राम पंचायत महासर के पूर्व संरपंच की तरफ बकाया हस्तगत जो भी थी उसमें से श्री बेद प्रकाश ने मु0 2457 रू0 तत्कालिन संरपंच श्री विकास को दे दी थी। रसीद साथ संलग्न है परन्तु यह राशि तत्कालिन संरपंच ने पंचायत फंड में जमा नहीं करवाई इस प्रकार पूर्व संरपंच विकास की तरफ मु0 452532.25 रूपये हस्तगत बकाया है जिस बारे एफ आई आर थाना अटेली नांगल में दर्ज करवाई गई है जिसकी प्रति साथ संलग्न है। इसी प्रकार बिमला देवी भूर्तपर्व संरपंच ने मु0 1452 रू0 की राशि पंचायत खाते में जमा करवा दी गई थी अतः भूर्तपर्व संरपंच विकास कुमार से वसूली हेतु भूराजस्व में केस दायर कर दिया गया है जिसकी प्रति साथ संलग्न है।

13- खंड सिहमा-

1. **ग्राम पंचायत दुलोट जट-(0.47 लाख)** भूर्तपर्व संरपंच श्रीमती सुमन देवी के विरुद्ध वसूली की राशि 47141 में से 40000 रू0 पहले ही जमा करवा दिए थें अब दिनांक 20.01.2021 को शेष राशि 7141 भी पंचायत फंड में जमा करवा दी है। रसीद की प्रति संलग्न है।
2. **ग्राम पंचायत सुराला-(0.41 लाख)** भूर्तपर्व संरपंच श्रीमती लाली देवी ने पहले ही राशि जमा करवा दी थी।

14. खंड तावडू-

1. **ग्राम पंचायत खरखड़ी (214322) :- बी0डी0पी0 ओ0 तावडू ने रिपोर्ट भेजी है कि** भूर्तपर्व संरपंच श्रीमती नूरी के विरुद्ध उपायुक्त महोदय द्वारा भू राजस्व घोषित करवाकर तहसीतदार तावडू को पत्र दिनांक 04.10.2017 द्वारा वसूली हेतु लिखा जा चुका है। भूर्तपर्व संरपंच श्रीमती नूरी व इसके पति का देहान्त लगभग 2 वर्ष पूर्व हो चुका है जिस बारे वर्तमान संरपंच द्वारा दिया पत्र संलग्न है।

2. **ग्राम पंचायत खरकड़ी (15935)**:- भूतपूर्व संरपंच श्रीमती समसून के विरुद्ध वसूली हेतुम उपायुक्त महोदय नूह को भू राजस्व घोषित करने हेतु इस कार्यालय के पत्र दिनांक 21.01.2021 लिखा जा चुका है।

3. **ग्राम पंचायत चिलावली (27900)**:- भूतपूर्व संरपंच श्रीमती समीना के विरुद्ध उपायुक्त महोदय द्वारा भू राजस्व घोषित करवाकर तहसीतदार तावडू को पत्र दिनांक 04.10.2017 द्वारा वसूली हेतु लिखा जा चुका है।

15-खंड पुन्हाना-

क्र० सं०	ग्रा0प0	संरपंच व पंच का नाम	भूतपूर्व संरपंच की तरफ निकाली गई राशि	वसूल की गई राशि	शेष वसूल की जाने वाली राशि
1	हिंगनपुर	आसिया	4560	4560	—
2	मुबारिकपुर	नजरिन	11421	8000	3421
3	शमसाबाद खुर्द	जसमाल	3826	—	3826 उक्त संरपंच मर्डर केस में घर से फरार चल रहा है।
	कुल		12560		7247

The Committee has desired to keep this para pending.

3. PARA No. 2.8 -2016-17 (PRI) Unfruitful expenditure on street lights:-

Gram Panchayats of Mahcndergarh District purchased high mast lights/ street lights out of panchayat funds during 2011-16.

Scrutiny of records of three's BDPOs-cum- EOPs conducted in September 2016 revealed that an expenditure of 55.42 lakh was incurred by eleven GPs on purchase of 323 high mast lights/street lights during 2011-16'7. Audit observed that the high mast lights/street lights were not put to use due to non-obtaining of electricity connection (August 2017). Further, *Sarpanches* of concerned Panchayats had not applied for obtaining electricity connection though street lights were purchased more than two to five years back. Thus, the objective of purchasing of lights had not been achieved and expenditure of 55.42 rendered unfruitful.

The BDPOs-cum-EOPs concerned while accepting the fact of non-utilisation of high mast lights/street lights for want of electricity connection stated (August 2017) that action was being taken to get electricity connections and *Sarpanches* concerned were being instructed to take necessary action for obtaining electricity connections.

The matter was referred (September 2017) to the Additional Chief Secretary to Government of Haryana, Development and Panchayats Department for comments; their reply was awaited (November 2017).

हाई मास्ट लाईटों पर किए गए खं.वि. एवं. पं.अ.—सह—का.अ.पं.स. वार व्यय दर्शाने वाले विवरण

क्र० सं०	वर्ष	खं.वि. एवं पं.अ.—सह—का.अ.पं.स.	ग्रा.पं. का नाम	वाऊचर/बिल संख्या तथा तिथि	हाई मास्ट लाईटों की संख्या	राशि (लाखों रुपये में)
1.	2011-12	कनीना	बूचावास	05/27 दिनांक 03.10.2011	100	7.31
				कुल (ए)	100	7.31
2.	2012-13	कनीना	बूचावास	13/527 दिनांक 26.03.2013	120	4.20
				कुल (बी)	120	4.20
3.	2013-14	नांगल चौधरी	इकबालपुन नांगली	42/730 दिनांक 03.03.2014	23	0.79
				कुल (सी)	23	0.79
4.	2014-15	नांगल चौधरी	इकबालपुन नांगली	43/802 दिनांक 06.05.2014	23	0.79
5.	2014-15	नांगल चौधरी	अमरपुरा	16/99 दिनांक 22.08.2014	20	1.73
6.	2014-15	नांगल चौधरी	गोधेरी	23/325 दिनांक 06.11.2014	6	6.00
7.	2014-15	नांगल चौधरी	इकबालपुन नांगली	44/336 दिनांक 24.12.2014	2	2.00
8.	2014-15	नांगल चौधरी	इकबालपुन नांगली	46/346 दिनांक 29.01.2015	1	1.00
9.	2014-15	नांगल चौधरी	इकबालपुन नांगली	48/351 दिनांक 24.02.2015	2	2.00
10.	2014-15	नांगल चौधरी	मोरुंड	45/412 दिनांक 15.03.2015	1	1.00
11.	2014-15	सतनाली	श्यामपुरा	19/80 दिनांक 21.03.2015	2	2.00
12.	2014-15	नांगल चौधरी	मोरुंड	46/423 दिनांक 22.03.2015	2	2.00
13.	2014-15	सतनाली	सतनाली	57/84 दिनांक 23.03.2015	5	6.00

14.	2014-15	सतनाली	श्यामपुरा	19ए/85 दिनांक 23.03.2015	1	1.20
15.	2014-15	नांगल चौधरी	इकबालपुन नांगली	42/364 दिनांक 23.03.2015	1	1.00
16.	2014-15	नांगल चौधरी	खतोली जाट	21/117 दिनांक 26.03.2015	2	2.40
17.	2014-15	नांगल चौधरी	दोस्तपुर	72/274 दिनांक 27.03.2015	1	1.00
				कुल (डी)	69	30.12
18.	2015-16	नांगल चौधरी	श्यामपुरा	62/01 दिनांक 01.04.2015	1	1.60
19.	2015-16	नांगल चौधरी	रामालिकपुर	20/122 दिनांक 02.04.2015	4	4.80
20.	2015-16	नांगल चौधरी	अमरपुरा	18/465 दिनांक 03.04.2015	3	3.00
21.	2015-16	सतनाली	श्यामपुरा	24/07 दिनांक 16.04.2015	1	1.00
22.	2015-16	नांगल चौधरी	मोरुंड	47/84 दिनांक 21.07.2015	2	2.60
				कुल (ई)	11	13.00
				सकल योग 2011-16 के दौरान व्यय (ए से ई)	323	55.42

The Department in its written reply stated as under: -

खंड कनीना-

खंड कनीना ने अपने पत्र क्रं 347 दिनांक 21.01.2021 द्वारा उत्तर दिया है कि ग्राम पंचायत बूचावास में पूर्व संरपच रतनी देवी द्वारा स्ट्रीट लाईटें लगवाई थी और उनके अस्थाई कनेक्शन भी करवाए गए थे परन्तु संरपच ग्राम पंचायत बूचावास ने दूरभाष पर संपर्क करने उपरान्त बताया है कि वर्तमान पंचायत ने प्रस्ताव पास करके लाईटों के अस्थाई कनेक्शन हटवा दिया गया है ग्राम पंचायत के प्रस्ताव की फोटो प्रति साथ संलग्न है।

खंड नांगल चौधरी-

खंड नांगल चौधरी ने जवाब दिया है कि पत्र क्रमांक 2671 दिनांक 21.01.2021 द्वारा उत्तर दिया है कि (अनुबंध ग) पंचायत द्वारा हाई मास्क लाईट गांव के आम लोगों की सुविधाएं हेतु जन हित में लगाई गई थी इन लाईटों को लोकल मार्केट से कोटेशन आधार पर

खरीदी गई थी अब इन लाईटों का कनेक्शन करवा दिया गया है जो कि सुचारू रूप से कार्य कर रही है। अतः पैरा समाप्त करने का कष्ट करें इसके साथ ग्राम पंचायत द्वारा प्रमाण पत्र दिया गया संलग्न है।

खंड सतनाली-

खंड सतनाली ने अपने पत्र क्रमांक 2798 दिनांक 21.01.2021 द्वारा उत्तर दिया है कि ग्राम पंचायत श्यामपुरा और सतनाली द्वारा हाई मास्क लाईट अपने स्तर पर खरीदी गई है। ग्राम पंचायत सतनाली व श्यामपुरा द्वारा हाई मास्क लाईट लगवाने उपरान्त अगस्त 2017 में बिजली का कनेक्शन लगवाया गया है। लाईट जल रही है। लाईटों का सदुपयोग किया गया है। इन लाईटों की खरीद उपमंडल अधिकारी (विद्युत) पंचायती राज हिसर द्वारा अनुमान लगवा कर व बिल की सत्यापित करवाकर लाईटें लगवाई गई है।

The Committee has desired to keep this para pending.

4. PARA No. 2.9 -2016-17 (PRI) :-Idle machinery:-

Rule 52 of Haryana Panchayati Raj Finance. Budget, Accounts, Audit. Taxation and Works Rules, 1996 stipulates that no expenditure from the fund shall be incurred unless there exists a special or general sanction of the competent authority. According to (Sr.No.23) of the Rules, the competent authority was the Government for all non-recurring expenditure with value higher than 5,000.

The Panchayat Samiti, Nilokheri passed (June 2015) a resolution to purchase earth remover, tractor, hydraulic trolley, rotavator, cleaner tanker, leveler, etc. for carrying out sanitation work economically in villages of the block.

Audit observed that an expenditure of 13.34 lakh was incurred (June to July 2015) by the BDPO-cum-EOPS, Nilokheri on purchase of machinery/equipment without obtaining the sanction of the Government.

Further, it was noticed that no expenditure was incurred on fuel for operating the machinery/equipment which implies that it was not put to use and remained idle since 2015. Thus, the purpose for which machinery/equipment were purchased was not served rendering the expenditure of 13.34 lakh unfruitful.

The BDPO-cum-EOPS, Nilokheri stated (September 2017) that the machinery could not be put to use as there was no driver with the Department. Further, the State Government had been requested to accord ex-post-facto sanction for incurring expenditure on purchases of machinery and equipment.

The matter was referred (October 2017) to the Additional Chief Secretary to Government of Haryana, Development and Panchayats Department for comments; the reply was awaited.

The Department in its written reply stated as under: -

बी0डी0पी0ओ0 नीलोखेड़ी ने रिपोर्ट भेजी है कि नरेन्द्र कुमार मल्होत्रा खंड विकास एव पंचायत अधिकारी अब हथिन ने अपने कार्याकाल के दौरान ट्रैक्टर, ट्राली, वैक्यूम टैंकर, स्प्रे

टैंकर, होलडीगर, ग्रास कटर तथा हरबोसाईड की खरीद की थी। हरबोसाईड मशीन कार्यालय में उपलब्ध नहीं है। व अन्य समान काफी खस्ता हालत में है न ही काफी समय से प्रयोग में लाए जा रहे हैं। इस बारे श्री नरेंद्र कुमार मलहोत्रा, बी०डी०पी०ओ० को विभाग के पत्र क्रमांक 2462 दिनांक 02.06.2020 द्वारा चार्जशीट किया जा चुका है व विभाग द्वारा दिनांक 09.02.2021 को इस बारे उपायुक्त महोदय करनाल से टिप्पणी मांगी हुई है जो अभी प्राप्त होनी अपेक्षित है।

The Committee has desired to keep this para pending.

5. PARA No. 2.10 -2016-17 (PRI) :-_Release of grants under Scheduled Caste Sub-Plan to villages not having a majority of Scheduled Caste population:-

Guidelines for implementation of the Scheduled Caste Sub Plan (SCSP) issued (December 2006) by the Planning Commission, Government of India provide that only those schemes should be included under SCSP that ensure direct benefits to individuals or families belonging to the scheduled castes. In case of area oriented schemes, schemes directly benefiting scheduled caste hamlets/villages having a majority of scheduled caste population shall be included in SCSP.

Scrutiny of records of Development and Panchayats Department revealed that State Government sanctioned (May 2015 to March 2016) SCSP Component funds amounting to 27.80 crore, under SCSP component of various schemes. However, Audit observed that funds of 63.36 lakh were released to the various implementing agencies for construction/repair/renovation of **dharmashalas/chaupal** for the villages not having majority of the Scheduled Caste (SC) population (SC population ranged between 8.69 and 45.45 **per cent**) in contravention of guidelines.

The Department stated (November 2017) that grants under SCSP ,component under different schemes had been utilised for construction of community **chaupals** which were used by all sections of society including SC community. Moreover, these **chaupals** were used for **Gram Sabha** meetings and by different departments for organising various programmes. The reply was not tenable as funds were spent for the villages not having majority of SC population which was against the guidelines.

The matter was referred (December 2017) to the Additional Chief Secretary to Government of Haryana, Development and Panchayats Department for comments; the reply was awaited.

क्र० सं०	संस्वीकृति का माह	आहरित राशि (करोड़ रुपये में)	कार्य का नाम, गांव, ब्लॉक तथा जिला	गांवों में एस.सी. जनसंख्या की प्रतिशतता	जारी की गई राशि (लाख रुपये में)
1	अगस्त 2015	0.46	गांव डंगरा टोहाना, फरीदाबाद में कुमार चौपाल की पूर्णता	32.62	0.18

			डंगरा टोहाना, फरीदाबाद में जांगार चौपाल की पूर्णता		1.00
2	अगस्त 2015	2.22	गांव दीपाल, हांसी-1, हिसार में बी.सी. चौपाल का निर्माण	22.05	1.27
3	मई 2015	0.55	सामान्य चौपाल का निर्माण गांव बतरोहान, अंबाला-II, अंबाला	36.30	1.17
			गांव बकनौर अंबाला-1, अंबाला में सामान्य धर्मशाला का निर्माण	41.75	1.17
			गांव बेहबलपुर, अंबाला-1, अंबाला में बी.सी. चौपाल का निर्माण	32.78	1.17
			गांव रवालों, अंबाला-1, अंबाला में बी.सी. चौपाल का निर्माण	35.48	1.17
			गांव लखनौर साहिब, अंबाला-1, अंबाला में बी.सी. धर्मशाला का निर्माण	28.79	1.17
			बी.सी. चौपाल का निर्माण गांव छपरा, अंबाला-1, अंबाला	17.73	1.17
			गांव जंढेरी, अंबाला-1, अंबाला में सामान्य चौपाल का निर्माण	8.69	1.17
			गांव भून्नी, अंबाला-1, अंबाला में सामान्य चौपाल का निर्माण	13.82	1.17
			गांव जनसुई, अंबाला-1, अंबाला में बी.सी. धर्मशाला का निर्माण	19.54	1.17
4	जुलाई 2015	2.11	गांव बडा ब्राहमणन, हिसार-1, हिसार में बी.सी. चौपाल की चारदीवारी	21.02	0.98
			गांव चौधरीवास, हिसार-II, हिसार में सामान्य शमसान घाट का निर्माण	33.74	3.80

5	अक्टूबर 2015	3.17	गांव अमीन, थानेसर, कुरुक्षेत्र में बी.सी. चौपाल का निर्माण	26.05	0.68
			गांव बाहरी, थानेसर, कुरुक्षेत्र में ब्राहमण धर्मशाला का निर्माण	33.28	1.56
			गांव बलाही, थानेसर, कुरुक्षेत्र में सामान्य चौपाल का निर्माण	31.54	1.82
			गांव बरवा, थानेसर, कुरुक्षेत्र में ब्राहमण धर्मशाला का निर्माण	21.44	1.56
			गांव चन्द्रभानपुरा, थानेसर, कुरुक्षेत्र में सामान्य धर्मशाला का निर्माण	32.80	1.56
			गांव खेड़ी रामनगर, थानेसर, कुरुक्षेत्र में सामान्य चौपाल की मरम्मत/निर्माण	23.05	1.56
			बांगी पट्टी गांव किरमच, थानेसर, कुरुक्षेत्र में ब्राहमण चौपाल का निर्माण	17.93	1.58
			गांव मलिकपुर, थानेसर, कुरुक्षेत्र में बी.सी. चौपाल के हाल का निर्माण	45.45	1.00
			गांव पेंडरसी, थानेसर, कुरुक्षेत्र में सामान्य चौपाल की मरम्मत	35.58	0.99
6	अक्टूबर 2015	7.15	गांव टीटाखेड़ी, सफीदों, जींद में सामान्य चौपाल का निर्माण।	20.90	1.45
			गांव डीडवाड़ा, सफीदों, जींद में सैनी चौपाल का निर्माण।	22.11	1.53
			गांव हरिगढ, सफीदों, जींद में सामान्य चौपाल का निर्माण।	21.72	0.56
			गांव सिवाना माल, सफीदों, जींद में सामान्य चौपाल का निर्माण।	29.92	1.70

			गांव जयपुर, सफीदों, जींद में सामान्य चौपाल का निर्माण।	17.36	1.70
			गांव रत्ता खेड़ा, सफीदों, जींद में सामान्य चौपाल का निर्माण।	20.72	1.17
			गांव मलसारी खेड़ा, पिलुखेड़ा, जींद में सामान्य चौपाल का निर्माण।	15.37	1.50
			गांव भरटाना, पिलुखेड़ा, जींद में जनरल बहादुर थोला चौपाल का निर्माण।	21.75	0.28
			गांव रेतोली, पिलुखेड़ा, जींद में जाट चौपाल का निर्माण।	17.17	0.93
			गांव भुरैन, पिलुखेड़ा, जींद में सामान्य चौपाल का निर्माण।	14.39	3.40
			गांव कलावती, , पिलुखेड़ा, जींद में सामान्य चौपाल का निर्माण।	11.63	1.59
7	नवंबर 2015	2.39	गांव नंगला जोगियां, बल्लभगढ़, फरीदाबाद में सामान्य चौपाल की मरम्मत।	39.11	0.52
			गांव सिकरी, बल्लभगढ़, फरीदाबाद में बी.सी. चौपाल का निर्माण।	30.21	1.54
			गांव शहापुर कलां, बल्लभगढ़, फरीदाबाद में बी.सी. चौपाल का निर्माण।	16.88	1.53
8	नवंबर 2015	4.28	गांव भनडोर ऊंची महेन्द्रगढ़, महेन्द्रगढ़ में बी.सी. चौपाल का निर्माण।	25.05	1.53
			गांव ढोली, महेन्द्रगढ़, महेन्द्रगढ़ में बी.सी. चौपाल का निर्माण।	30.02	1.52
			गांव कुकसी, महेन्द्रगढ़, महेन्द्रगढ़ में बी.सी. चौपाल का निर्माण।	19.74	1.53

9	मार्च 2016	1.08	गांव जाल खेड़ी, बबैन, कुरुक्षेत्र में बी.सी. चौपाल की पूर्णता।	27.47	0.89
10	मार्च 2016	2.07	गांव धुदीवाला किशनपुरा, बाधरा, भिवानी में सामान्य चौपाल का निर्माण	17.26	1.00
			गांव बाजीना, ताशाम, भिवानी में ब्रह्मण चौपाल का निर्माण	20.64	0.60
गांव (एस.सी.एस.पी.) में विशेष विकास कार्य					
11	मार्च 2016	0.28	गांव बलाना, इसराना, पानीपत में सामान्य चौपाल का निर्माण	22.36	0.96
			गांव बिजावा, इसराना, पानीपत में सैनी चौपाल का आधुनिकीकरण	11.60	1.95
12	मार्च 2016	1.09	गांव असदपुर, सोनीपत, सोनीपत में ब्राह्मण चौपाल का निर्माण	8.74	2.00
13	मार्च 2016	0.95	गांव डीकाडला, बापोली, पानीपत में सामान्य चौपाल का निर्माण	18.23	1.29
			गांव देहरा, समालखा, पानीपत में सामान्य चौपाल का निर्माण	13.29	0.53
	कुल	27.80	सकल योग		63.36

The Department in its written reply stated as under: -

1. पैरा के उत्तर में खण्ड विकास एवं पंचायत अधिकारी टोहाना ने अपने पत्र क्रमांक 80 दिनांक 08.01.2021 द्वारा व्यक्त किया है कि ग्राम पंचायत डांगरा में मु01.18 लाख रू0 प्राप्त हुए थे। इनकी कुल जनसंख्या 3461 थी जिसमें 1129 अनुसूचित जाती व 465 पिछड़ी जाती की थी। सरकार से प्राप्त Surcharge on Vat SCSP Component की ग्रान्ट कार्यों हेतु ग्राम पंचायत के ग्रामीणों की मांग अनुसार जारी की गई थी।
2. पैरा के उत्तर में खण्ड विकास एवं पंचायत अधिकारी ने दिनांक 14.02.2021 हांसी-1 ने सूचित किया है कि ग्राम पंचायत देपल को मु0 127000/-रू0 की राशि बी0सी0 चौपाल के निर्माण हेतु प्राप्त हुई थी परन्तु उक्त राशि ग्राम पंचायत द्वारा शमशानघाट के शेड, गेट व पानी की टंकी निर्माण हेतु खर्च की गई है।
3. खंड विकास एवं पंचायत अधिकारी, अम्बाला द्वारा सूचित किया है कि सरचार्ज ऑन वैट स्कीम वर्ष 2015-16 के तहत एस0सी0 कम्पोनेट अतिरिक्त मुख्य सचिव हरियाणा सरकार के कार्यालय के पत्र क्रमांक डी0एफ0ए0-1-2015/ 32925-970 दिनांक 21.05.2015 द्वारा

सीधे तौर पर ग्राम पंचायतों में प्राप्त हुये है। उक्त पंचायतों में सरकार की ओर से राशि प्राप्त होने उपरांत ग्राम पंचायतों द्वारा सम्बन्धित कार्य पर खर्च करने उपरांत उक्त धर्मशाला/चौपाल गाँव में ग्राम सभा आदि के लिए प्रयोग में लाई जा रही है।

4. पैरा के उत्तर में खण्ड विकास एवं पंचायत अधिकारी हिसार ने अपने पत्र क्रमांक 331 दिनांक 22.01.2021 द्वारा व्यक्त किया है कि ग्राम पंचायत बडा ब्राहमणन तथा चौधरीवास प्राप्त सूची अनुसार ही कार्य करवाये गये है। उक्त पैरे को समाप्त करने का कष्ट करे।

5. पैरा के उत्तर में जिला विकास एवं पंचायत अधिकारी कुरुक्षेत्र ने अपने पत्र क्रमांक 179 दिनांक 11.01.2021 द्वारा व्यक्त किया है कि ग्राम पंचायत अमीन, बाहरी, बलाही, बारवा, चन्द्रभानपुर, किरमच, मलिकपुर व पिण्डारसी में **SCSP Component** के तहत प्राप्त राशि को सम्बन्धित कार्य पर खर्च किया जा चुका है। गांव खेडी रामनगर की राशि को ब्याज सहित अतिरिक्त उपायुक्त पत्र क्रमांक 6270 दिनांक 17.08.2020 द्वारा कुदक्षेत्र को भेजा जा चुका है।

6. पैरा के उत्तर में खण्ड विकास एवं पंचायत अधिकारी पिल्लुखेडा जिला जीन्द ने अपने पत्र क्रमांक 349 दिनांक 23.01.2021 द्वारा व्यक्त किया है कि ग्राम पंचायत मालसरी खेडा, भडताना, रिटौली, भूराण, कलावती में प्राप्त सूची अनुसार ही कार्य करवाये गये है।

7. पैरा के उत्तर में जिला विकास एवं पंचायत अधिकारी फरीदाबाद ने अपने पत्र क्रमांक 10735 दिनांक 21.01.2021 द्वारा व्यक्त किया है कि ग्राम वासियों की मांग अनुसार उक्त चौपालों का निर्माण किया गया है जो कि सभी समुदायों, ग्राम वासियों द्वारा प्रयोग में लाए जा रहें है।

8. पैरा के उत्तर में खण्ड विकास एवं पंचायत अधिकारी महेन्द्रगढ़ ने व्यक्त किया है कि ग्राम पंचायत भाण्डोर उंची, ढोली, कुकसी में प्राप्त सूची अनुसार ही कार्य करवाये गये है।

9. पैरा के उत्तर में खण्ड विकास एवं पंचायत अधिकारी बाबैन ने अपने पत्र क्रमांक 60 दिनांक 07.01.2021 द्वारा व्यक्त किया है कि ग्राम पंचायत जालखेडी में **Completion of BC Chaupal** विकास कार्य हेतु राशि मु0 444000/- रू0 का अनुमान था। इस कार्य हेतु सरकार द्वारा सरचार्ज ऑन वैट स्कीम के तहत **Normal + SCSP** में एक ही विकास कार्य के लिए राशि जारी की गई थी और उसी अनुसार विकास कार्य करवाया गया है।

10. जिला विकास एवं पंचायत अधिकारी भिवानी ने अपने पत्र क्रमांक 650 दिनांक 15.01.2021 द्वारा सूचित किया है कि ग्राम पंचायत वजीणा में मु0 0.60 लाख रू0 प्राप्त हुऐ थे। जिसमें ग्राम पंचायत द्वारा इस राशि को ब्राहमण चौपाल में खर्च न करके एस सी बाहुल्य क्षेत्र में भैयां वाले चौक निर्माण में किया गया है तथा मु0 1.00 लाख रू0 ग्राम पंचायत डुडीवाला किशनपुरा में प्राप्त हुऐ थे। इस राशि को चौपाल में खर्च करके मरमत का कार्य किया गया है।

11. पैरा के उत्तर में खण्ड विकास एवं पंचायत अधिकारी पानीपत ने अपने पत्र क्रमांक 565 दिनांक 21.01.2021 द्वारा व्यक्त किया है कि ग्राम पंचायत इसराना में मु0 2.91 लाख रू0 प्राप्त हुऐ थे। जिसमें ग्राम पंचायत द्वारा प्राप्त सूची अनुसार ही कार्य करवाये गये है तथा ग्राम पंचायत समालखा में मु0 1.82 लाख रू0 प्राप्त हुऐ थे। जिसमें ग्राम पंचायत द्वारा प्राप्त सूची अनुसार ही कार्य करवाये गये है।

12. पैरा के उत्तर में जिला विकास एवं पंचायत अधिकारी सोनीपत ने अपने पत्र क्रमांक 699 दिनांक 23.01.2021 द्वारा व्यक्त किया है कि ग्राम पंचायत असदपुर में प्राप्त सूची अनुसार ही कार्य करवाये गये है।

13. पैरा के उत्तर में खण्ड विकास एवं पंचायत अधिकारी पानीपत ने अपने पत्र क्रमांक 565 दिनांक 21.01.2021 द्वारा व्यक्त किया है कि ग्राम पंचायत समालखा में मु01.82 लाख रू0 प्राप्त हुए थे। जिसमें ग्राम पंचायत द्वारा प्राप्त सूची अनुसार ही कार्य करवाये गये हैं।

उपरोक्त जारी की गई राशि ग्राम पंचायतों द्वारा विकास कार्यों पर खर्च की गई है। अतः पैरों को समाप्त करने का कष्ट करें।

The Committee has desired to keep this para pending.

6. PARA No. 4.1 (2016-17) ULB:- Non-obtaining of bank guarantee resulted in non-recovery :

Municipal Corporation, Karnal (MCK) entered into an agreement (August 2014) with Hydro Air Tectonic Limited, Mumbai (operator) for operation and maintenance of the Solid Waste Management Plant (SWMP) for a period of 30 years. As per agreement, the operator was required to provide a performance guarantee equivalent of Rs. 1.50 crore (in the form of bank guarantee from a nationalized bank) to the MCK within 20 days of signing of agreement which would remain valid for the tenure of the agreement. The performance guarantee was to be released to the firm at the rate of Rs. 5 lakh per completed year of the agreement, Further, as per agreement, MCK had the liberty of recovering penalty or any other payments due from the firm by invoking the performance guarantee to the extent of the amount due.

Scrutiny of records of MCK revealed that the Corporation had not obtained performance guarantee from the operator though, it was required to be obtained as per the agreement, The firm abandoned (August 2015) the operation and maintenance of the SWMP for which MCK issued notices from time to time. MCK finally terminated (February 2017) the agreement and imposed penalty of Rs. 28.80 lakh. Apart from penalty, Rs. 46.71 lakh were also recoverable from the operator on account of payment of electricity bill; miscellaneous expenses; interest and lease money, etc. A total amount of Rs. 75.71 lakh remained unrecovered from the operator as of August 2017. Had performance guarantee been obtained from the operator as per agreement, recoverable amount of Rs. 75.51 lakh could have been recouped from the performance guarantee? Thus, MCK had extended undue favour to the operator as it allowed operation and maintenance of the SWMP without obtaining the performance guarantee.

The Chief Sanitary Inspector, MCK stated (September 2017) that the issue for filing recovery suit against the firm in the competent court was under process.

The Department in its written reply stated as under: -

Karnal:-

मैसर्स हाइड्रो एयर टैक्टोनिक्स द्वारा दिनांक 22.08.2014 को सोलिड वेस्ट मैनेजमेंट प्लांट को चलाने के लिए एग्रीमेंट किया गया था। इस इकरारनामों द्वारा Schedule B; special conditions part 1 के तहत 1.50 करोड़ की राशी एजैन्सी के द्वारा बतौर प्रफॉर्मैन्स गारंटी

नगर निगम करनाल को जमा करवाई जानी थी। इस बारे एजेंसी को कार्यालय के पत्र क्रमांक 333/ई/एम.सी.के. दिनांक 01.06.2015, 3699/न0नि0क0 दिनांक 23.07.2015, 571/न0नि0क0 दिनांक 01.02.2016, 1096/न0नि0क0 दिनांक 26.02.2016, 637 दिनांक 12.09.2016, spl/1 दिनांक 29.10.2016, 6160/न0नि0क0 दिनांक 21.11.2016 के तहत पत्र/स्मरण पत्र/शो काज नोटिस जारी किए गए थे परन्तु एजेंसी द्वारा कोई भी बैंक गारंटी कार्यालय में जमा नहीं करवाई गई। इसके अतिरिक्त उनके द्वारा निम्न अनुसार सोलिड वेस्ट मैनेजमेंट प्लांट का कार्य भी सुचारू रूप से नहीं चलाया गया :-

1. सोलिड वेस्ट मैनेजमेंट प्लांट पर आग लग गई जिसको बुझाने की जिम्मेवारी एजेंसी की थी परन्तु उनके द्वारा इस पर कारवाई ठीक प्रकार से नहीं की गई जिस कारण बाद में नगर निगम करनाल द्वारा हस्तक्षेप करके उक्त आगजनी को रोका गया।
2. सोलिड वेस्ट मैनेजमेंट प्लांट के बिजली के बिल एजेंसी द्वारा भरे जाने थे परन्तु उनके द्वारा बिजली के बिल नहीं भरे गए जिस कारण मीटर बिजली विभाग द्वारा काट दिया गया था जिसके उपरांत नगर निगम करनाल ने रु 8,66,960/- रु बिजली विभाग को जमा करवाए गए। इसके उपरांत भी एजेंसी द्वारा समय-समय पर बिजली के बिल नहीं भरे गए।
3. सोलिड वेस्ट मैनेजमेंट प्लांट को एन.जी.टी की गार्डलार्इन्स के अनुसार चलाया जाना था परन्तु एजेंसी उक्त प्लांट को गार्डलार्इन्स के अनुसार नहीं चला पाई।

इसलिए कार्यालय द्वारा पत्र क्रमांक 8154-55 दिनांक 30.01.2017 के तहत उक्त कार्य का एग्रीमेंट रद्द करवाने के लिए तथा एजेंसी पर पैनेल्टी व रिकवरी के लिए प्रधान सचिव हरियाणा सरकार शहरी स्थानीय निकाय विभाग तथा निदेशक शहरी स्थानीय निकाय को पत्र लिखा गया था जिसकी एक प्रति एजेंसी मैसर्ज हाईड्रो एयर टैक्टोनिक्स को भी प्रेषित की गई थी।

इसके उपरांत निदेशालय के पत्र क्रमांक टी.ए./डी.यू.एल.बी./2017/580 दिनांक 14.02.2017 के तहत आयुक्त नगर निगम करनाल को मैसर्ज हाईड्रो एयर टैक्टोनिक्स के साथ किए अपरेशन व मेन्टीनेंस के कार्य के एग्रीमेंट को रद्द करने की स्वीकृत प्रदान की गई थी।

निदेशालय की स्वीकृती उपरांत कार्यालय द्वारा पत्र लिखा गया था जिसमें बैंक गारंटी का जमा न करवाने तथा अन्य लापरवाहियों का हवाला दिया गया था तथा एजेंसी पर निम्नानुसार पैनेल्टी/ नगर निगम करनाल द्वारा व्यय राशि को जमा करवाने बारे लिखा गया था।

Sr. No.	Particular	Amount (approx)
1.	Penalty on operator as schedule B special condition part I. 4(b) annexure (PNA)= $0.8 \times QAVGx = 100 = 0.8 \times 12 \times 30 \times 100 \times 100$	28,80,000.00
2.(a)	Paid Electricity Bill on behalf of M/s Hydro Air Tectonics (PCD) Ltd. Ref. No. HTPCD/KARNAL/mc/83/14-15	8,66,960.00
(b)	Interest @18% on Item NO. 2(a)	1,56,052.80
3.	Lease of the Land	
(i)	2015-2016	65000.00
(ii)	2016-17	65000.00

4.	Expenditure on Fire Broke Out in Premises of MSW Plant	2,80,000.00
5.	Pending Electricity Bills from Uttar Haryana Bijli Vittan Nigam	Payable to & as per UHBVN Details
6.	Expenditure on JCB providing at MSW plant from last 6 months @ 180000.00	10,80,000
7.	Other Misc expenses accrued till date of termination as per the agreement and cost of restoration/repair of definer machinery and vehicles at your risk and cost by M.C. Karnal or any other agency duly authorized by M.C. Karnal	To be calculated

परन्तु एजेंसी द्वारा उपरांत राशि में से कोई भी राशि नगर निगम करनाल को जमा नहीं करवाई गई। एजेंसी द्वारा सिविल याचिका संख्या ARB/11/2018HRKR01006628-2018 माननीय अतिरिक्त जिला एवं सत्र न्यायाधीश श्री नरेश कुमार सिंगला के समक्ष सोलिड वेस्ट मैनेजमेंट प्लांट को किसी अन्य एजेंसी को ना चलाने के लिए दिए गए जाने स्टे लेने बारे दायर की गई थी जोकि अभी तक लम्बित है तथा इसमें आगामी तिथि दिनांक 21.03.2021 लगी हुई है। इसके अतिरिक्त एजेंसी द्वारा आरबीट्रेटर नियुक्त करने बारे केस न० ARH161-201/(O&M) के तहत माननीय हरियाणा एवं पंजाब उच्च न्यायालय में याचिका दायर की गई है जोकि अभी लम्बित है तथा इसमें आगामी तिथि दिनांक 26.03.2021 लगी हुई है।

श्री नरेश कुमार सिंगला के समक्ष सोलिड वेस्ट मैनेजमेंट प्लांट को किसी अन्य एजेंसी को ना चलाने के लिए दिए गए जाने स्टे लेने बारे दायर की गई थी जोकि अभी तक लम्बित है तथा इसमें आगामी तिथि दिनांक 21.03.2021 लगी हुई है। इसके अतिरिक्त एजेंसी द्वारा आरबीट्रेटर नियुक्त करने बारे केस न० ARH161-201/(O&M) के तहत माननीय हरियाणा एवं पंजाब उच्च न्यायालय में याचिका दायर की गई है जोकि अभी लम्बित है तथा इसमें आगामी तिथि दिनांक 26.03.2021 लगी हुई है।

परन्तु एजेंसी द्वारा उपरांत राशि में से कोई भी राशि नगर निगम करनाल को जमा नहीं करवाई गई। एजेंसी द्वारा सिविल याचिका संख्या ARB/11/2018HRKR01006628-2018 माननीय अतिरिक्त जिला एवं सत्र न्यायाधीश श्री नरेश कुमार सिंगला के समक्ष सोलिड वेस्ट मैनेजमेंट प्लांट को किसी अन्य एजेंसी को ना चलाने के लिए दिए गए जाने स्टे लेने बारे दायर की गई थी जोकि अभी तक लम्बित है तथा इसमें आगामी तिथि दिनांक 21.03.2021 लगी हुई है। इसके अतिरिक्त एजेंसी द्वारा आरबीट्रेटर नियुक्त करने बारे केस न० ARH161-201/(O&M) के तहत माननीय हरियाणा एवं पंजाब उच्च न्यायालय में याचिका दायर की गई है जोकि अभी लम्बित है तथा इसमें आगामी तिथि दिनांक 26.03.2021 लगी हुई है।

The Committee has desired that until full recovery is made this para be kept pending.

7. PARA No. 4.3 (2016-17) ULB:- Purchase of store items on quotations basis instead of e-tendering :-

Rule XII.2 (4) of the Municipal Account Code, 1930 provides that tender shall be invited for all purchases exceeding Rs. 3,000 in case of Municipal Councils and Rs. 2,000 in case of Municipal Committees. Further, the Director,

Urban Local Bodies, Haryana informed (November 2014) all municipalities about the decision of the State Government for enforcement of e-tendering system for all civil works, purchase of stores or engagement of labour under outsourcing policy with effect from December 2014) that disciplinary action would be taken against the erring officers/officials.

Scrutiny of records of Municipal Corporation, Gurugram (MCG) revealed that an expenditure of Rs.1.62 crore was incurred for procurement of various store items such as lights, plants and execution of works during November 2015 and March 2016. Similarly, the Municipal Corporation, Faridabad (MCF) incurred an expenditure of Rs.0.19 crore for purchase of office furniture, computer, laptop, air conditioner, etc during February 2015 to March 2016. Audit observed that entire purchased were made on quotations basis instead of e-tendering which was in contravention of ibid decision of the Government. Thus, purchases of Rs. 1.81 crore were made without following the system of e-tendering and the objective of Government of enhancing efficiency and transparency in procurement systems remained unachieved.

The Chief Accounts Officer, MCG noted the point during exit meeting in April 2017 for future compliance. The Officer-in-Charge of Accounts, MCF stated (January 2017) that material was purchased on urgent basis and because of this tender could not be floated. The reply is not acceptable as items such as office furniture, computer, laptop, air conditioner etc. were prima facie not of urgent nature and in case of urgency, approval from competent authority for purchase of these items without following the system of e-tendering should have been obtained.

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The matter was referred (October 2017) to the Principal Secretary to Government of Haryana, Urban Local Bodies Department; their reply was awaited (November 2017).

The Department in its written reply stated as under: -

Gurugram

In this regard, it is submitted that vide orders dated 05.05.2015 Commissioner, Municipal Corporation, Gurugram had delegated Financial powers to Executive Engineers for the execution of works on quotation basis upto Rs. 1 Lacs generally but this limit may exceed upto Rs. 2.5 Lacs in exceptional circumstances to be recorded in writing on file by Executive Engineers concerned. List of works executed is being enclosed. It is further stated that all these works were executed in urgent situations like visit of VVIPs. HSVP has transferred some sectors to MCG where MCG has to readdress problems mainly pertaining to repair and maintenance on urgent basis though quotation.

Total No. of works	Amount (In Rs.)
78	1,61,82,210 (Say 1.62 Crore)

Faridabad

In this regard, it is submitted that the material was purchased being urgency due to which tender process was not adopted as it could have taken too much time:-

Sr. No.	Detail of items	Amount	Remarks
1.	Purchase of computer & Furniture	457904	System was purchased through Gem Portal for setting up of CFC in MCF instead of on quotation basis, for which approval has been taken from Ld. CMC
2.	Purchase of computer & Furniture	518633	Windows/ Antivirus licenses were purchased 20 nos. computer system along with the UPS which are not available on GEM Portal being urgent for setting up of CFC in Zonal office for collection of taxes on various location in MCF, which approval has been taken from Ld. CMC
3.	Purchase of computer and accessories.	185214	Computer accessories were purchased as per the requirement received from the different offices of MCF for the computer system time to time between the period of tender calling till the finalization from

			competent authority. Being the work may not suffer of the corporation approval / sanction has been taken from the Competent Authority.
4.	Purchase of computer and accessories.	142324	Computer accessories were purchased as per the requirement received from the different offices of MCF for the computer system time to time between the period of tender calling till the finalization from Competent Authority. Being the work may not suffer of the corporation. Approval / sanction has been taken from the Competent Authority dated 09.11.17.
5.	Purchase of 53 no. Mobile Phones & 02 Laptops	585898	<p>इस बारे स्पष्ट किया जाता है कि यह फोन तथा लैपटॉप स्वच्छ भारत मिशन के अर्न्तगत चल रहे स्वच्छ सर्वेक्षण के कारण कार्य की अधिकता व स्वच्छ सर्वेक्षण में उत्तम स्थान प्राप्त करने के लिए तथा कर्मचारियों, अधिकारियों की क्षमता व कुशलता में वृद्धि करने के लिए कार्य की समय बद्धता को ध्यान में रखते हुए व समय के अभाव में उच्चाधिकारियों द्वारा बैठक में लिए गये निर्णय के अनुरूप खरीदे गये। इन मोबाइल फोन के माध्यम से जांच पड़ताल का कार्य भी सम्मिलित था और लैपटाप की खरीद इन्हीं कारणों से की गई ताकि लैपटाप की अनुपलब्धता के कारण कार्य प्रभावित न हो।</p> <p>इस बारे में यह भी बताया जाता है कि आई.एच. एच.एफ.एल. का कार्य समयबद्ध कार्य था अगर नगर निगम, इन मोबाइल व लैपटॉप को टैन्डर के माध्यम से खरीदता तो काफी समय लगता जिससे फरीदाबाद नगर निगम क्षेत्र को खुले में शौच मुक्त घोषित करने में काफी समय लग जाता। इन मोबाइल फोन को कोटेशन के माध्यम से व जो ऑनलाईन माध्यम से खरीदा गया वह सार्वजनिक रेट है।</p> <p>अतः कार्य, की समयबद्धता व जरूरत को देखते हुये उपरोक्त प्रणाली अपनायी गई व इस कार्य में किसी तरह की अनियमितता नहीं की गई। अतः आपसे अनुरोध है कि इस पैरे को ड्राप करने का कष्ट करें।</p>
	Total	1889973	Say (0.19 Cr.)

8. PARA No. 4.4 (2016-17) ULB:- Non-availment of exemption of Service Tax :

The Government of India, Ministry of Finance (Department of Revenue) vide their Notification dated 20 June 2012 exempted services provided to

municipalities by manpower supplying agencies from Services Tax, where manpower was supplied for sanitation purpose. As per this notification, the municipalities were not required to pay Service Tax to the manpower supplying agencies on the bills of manpower supplied for sanitation purpose from July 2012 onwards. Scrutiny of records showed that Municipal Committee, Gharaunda had not availed of the exemption and paid Service Tax amounting to Rs. 4.09 lakh to the manpower supplying agencies for supply of manpower for sanitation purposes during March 2013 to November 2013 resulting in avoidable financial burden on the municipalities.

आडिट पैरा मे लगाये गए एतराज के अनुसार पालिका घरौंडा द्वारा संबंधित रिकवरी बारे मैसर्ज रमेश सिंह, ठेकेदार, गैजबढ पानीपत को इस कार्यालय के पत्र क्रमांक 184 दिनांक 26.09.2014, 1356/एमसीजी दिनांक 08.07.2020, 1479/एमसीजी दिनांक 27.07.2020 व पत्र क्रमांक 2506 दिनांक 16.12.2020 के तहत लिखा गया था उक्त ठेकेदार द्वारा यह स्वीकार किया गया कि यह राशी उसके द्वारा सर्विस टैक्स के रूप में भारत सरकार को जमा करवा दी गई थी। जिसके चालान उनके द्वारा नगरपालिका घरौण्डा में दिए गए हैं। जिसे आपको भेजा जा रहा है। उक्त ठेकेदार ने यह लिखित में दिया है कि वह यह राशी सरकार से क्लेम करके नगरपालिका घरौण्डा में जमा करवा देगा। उक्त राशी के चालान आपको आवश्यक कार्यवाही एवं सूचनार्थ हेतु प्रेषित है।

The Department in its written reply stated as under: -

Gharaunda

आडिट पैरा मे लगाये गए एतराज के अनुसार पालिका घरौंडा द्वारा संबंधित रिकवरी बारे मैसर्ज रमेश सिंह, ठेकेदार, गैजबढ पानीपत को इस कार्यालय के पत्र क्रमांक 184 दिनांक 26.09.2014, 1356/एमसीजी दिनांक 08.07.2020, 1479/एमसीजी दिनांक 27.07.2020 व पत्र क्रमांक 2506 दिनांक 16.12.2020 के तहत लिखा गया था उक्त ठेकेदार द्वारा यह स्वीकार किया गया कि यह राशी उसके द्वारा सर्विस टैक्स के रूप में भारत सरकार को जमा करवा दी गई थी। जिसके चालान उनके द्वारा नगरपालिका घरौण्डा में दिए गए हैं। जिसे आपको भेजा जा रहा है। उक्त ठेकेदार ने यह लिखित में दिया है कि वह यह राशी सरकार से क्लेम करके नगरपालिका घरौण्डा में जमा करवा देगा। उक्त राशी के चालान आपको आवश्यक कार्यवाही एवं सूचनार्थ हेतु प्रेषित है।

The Committee has desired that until full recovery is made, this para be kept pending.

9. PARA No. 4.5 (2016-17) ULB:- Payment of Service Tax from own funds by municipalities :

As per Section 65(105) (ZZZ) of the Finance Act 1994, the term taxable service for renting of immovable property means any service provided or to be provided to any person, by any other person in relation to renting of immovable property for use in the course of furtherance of business or commerce. Immovable property includes renting, letting, leasing, licensing or other similar arrangements of immovable property. With the introduction of negative list from 1 July 2007, Section 66B prescribes levy of Service Tax at prescribed rates on the value of services provided other than those specified in the negative list.

Scrutiny of records of Municipal Corporation Panchkula (MCP) revealed that a sum 10.48 lakh was paid (February 2014) as Service Tax on advertising

and renting of immovable property. It was noticed that municipality paid the service tax on advertisement and rental receipts from its own resources without collecting the same from the tenants resulting in loss of 10.48 lakh to MCP.

The matter was referred (September 2017) to the Principal Secretary to Government of Haryana, Urban Local Bodies Department; their reply was awaited (November 2017).

The Department in its written reply stated as under: -

In this regard it is intimated that the service tax on rent of shop was not collected from the tenants inadvertently and the same was deposited by the Municipal Corporation, Panchkula from own resources after receiving notices from Central Excise Department. Efforts are being made to recover the service tax paid by Municipal Corporation from the tenants.

The Committee has desired that until full recovery is made, this para be kept pending.

10. PARA No. 4.8 (2016-17) ULB:- Non-allotment of dwelling units:-

Building material and Technology Promotion Council, New Delhi (BMPTC) at the behest of Ministry of Housing and urban poverty alleviation, Gol undertook (2009-12) a demonstration project at Bitna Road, Pinjore, the purpose was to disseminate/showcase use of alternate technologies in the construction of house for social housing for the economically weaker section (EWS0/low income group (LIG) as envisaged in the National Housing the habitat Policy, 2007. The project involved construction of 24 dwelling units Ground floor=1) (housing); one multipurpose meditation centre ; one community centre along with infrastructure works such as boundary wall, road, open drain, street light, septic tank, water supply, landscaping rain water, drain, etc. BMPTC incurred an expenditure of Rs. 1.21 core on the project. The project was handed over (December 2012) to the Deputy Commissioner–Cum-Commissioner, Municipal Corporation Panchkula by the BMPTC for further necessary action.

During Scrutiny of the records of Municipal Corporation Panchkula (MCP), it was noticed that Ministry of Social Justice and Empowerment, Gol directed (November, 2013) the Deputy Commissioner, Panchkula to constitute a committees comprising two Government official and for non-officials (already nominated by Gol) to select the names of deserving person such as widow, physically handicapped, scheduled caste, etc for allotment of house at the earliest.

However, Additional Deputy Commissioner-Cum-Commissioner, MCP decided (July, 2015) to prepare a policy for allotment of these houses. MCP prepared (September 2015) draft policy and forwarded it to the Director, Urban Local Bodies Department (DULB) for approval. On the directions of State Government MCP requested (January 2016) the Deputy Commissioner, Panchkula to select non-official members for the committee so that nomination of members for the committee along with policy may be approved by the State Government. It was observed that neither any progress was on record thereafter nor the house had been allotted (November 2017).

Thus, due to non-finalisation of allotment policy even after a lapse of more than four year of handling over of project, the dwelling units could not be allotted resulting in unfruitful expenditure of Rs. 1.21 crore.

The matter was referred (November 2017) to the Principal Secretary to Government of Haryana, Urban Local Bodies Department; their reply was awaited.

The Department in its written reply stated as under: -

In compliance of the direction issued by the Ministry of Social Justice and Empowerment, received through Deputy Commissioner, Panchkula a committee comprising five government official members and two non-official mebers was constituted for the allotment of 24 dwelling units (ground floor plus one) constructed during the year 2012. MC Panchkula vide letter No. 14170/EO dated 06-11-2019 was requested to accord approval of this committee so that allotment to the eligible beneficiaries be made promptly.

It has been decided to cover 24 EWS constructed at Pinjore, Panchkula under Aadarsh Pradrashan Awasiya Yojana by the BMTPC under GoI newly launched scheme namely Affordable Rental Housing Complexes. Accordingly the CMC Panchkula has been requested vide this office letter no. SUDA/PMAY-ARHC/2020/2313 dated 23.07.2020 and SUDA/PMAY-ARHC/2020/2738 dated 08.10.2020 to customize their request for proposal (RFP) for inviting concessioners for coverage these houses under ARHCs.

In view of above, the audit objection may kindly be dropped.

The Committee desired that this para be kept pending until the policy is implemented.

11. PARA No. 4.9 (2016-17) ULB:- Unfruitful expenditure on construction of shops:-

Municipal Account Code, 1930 (Paragraph XVII. 17) provides that every public officer should exercise cannons of financial propriety which includes that they should exercise the same vigilance in respect of expenditure incurred from Government revenues or other public funds as a person of ordinary prudence would exercise in respect of the expenditure of his own money.

Scrutiny of records of the Municipal Councils, kaithal revealed that 40 shops were constructed between june and December 2011 at Chandana Road near Kutubpur Railway Phatak, at a cost of Rs 46.51 lakh.

The constructed shops had been lying unutilised for the last six years since their construction. Audit observed that shops were constructed without assessing demand for shops in the area with the result that the shops could not be rented out despite holding auction for renting them out four times between June 2015 and November, 201. No. efforts were made to rent out the shops thereafter. Thus, construction of shops without assessing the demand resulted in unfruitful expenditure of Rs. 46.51 lakh.

The executive Officer, Municipal Council Kaithal stated (October 2017) that the shops were constructed to increase the income of the Council and to

free the land from encroachment and that efforts were being made to rent out the shops.

The reply is not acceptable as the objective of increasing municipal income remained unachieved. As far as the encroachment is concerned. It could have been avoided by fencing or constructing boundary wall.

The matter was referred (November, 2017) to the Principal Secretary to Government of Haryana, Urban Local Bodies Department; their reply was awaited.

The Department in its written reply stated as under: -

विषयाधीन बारे आपको अवगत करवाया जाता है कि नगर परिषद, कैथल द्वारा कुतुबपुर रोड़ पर 40 दुकानों का निर्माण वर्ष 2011 में नियमानुसार किया गया था। जहां यह दुकानें बनाई गई हैं वह जगह उत्तर रेलवे की जमीन व सी.सी. रोड़ के बीच की जगह पर कुतुबपुर रोड़ पर स्थित है। उत्तर रेलवे द्वारा अपनी जमीन की बाउंडरी वाल बना ली गई थी और बाकी बची जमीन पर भू माफिया द्वारा अवैध कब्जा करना शुरू कर दिया गया था। भू माफिया के अवैध कब्जा से नगर परिषद की भूमि बचाने के लिए नगर परिषद, कैथल द्वारा इस जगह पर 40 दुकानों का निर्माण कर दिया गया। यह जगह शहर से दूर कॉलोनी में पड़ती थी जोकि पूरी तरह से विकसित नहीं थी। हरियाणा सरकार द्वारा वर्ष 2013-14 में इस कॉलोनी को वैध घोषित किया गया तब नगर परिषद, कैथल द्वारा जून, 2015 में खुली बोली उपायुक्त महोदय के प्रतिनिधि की उपस्थिति में रखी गई व बार-2 उपायुक्त महोदय की स्वीकृति उपरान्त भिन्न-2 दिनांक 16.06.2015, 05.10.2015, 20.11.2015 व 07.02.2018 को खुली बोली रखी गई परन्तु शहर से दूर होने के कारण किसी भी बोली द्वारा उचित बोली ना दी गई जिसके कारण दुकाने किराए पर नहीं दी जा सकी।

यह स्थल शहर से बाहर रेलवे लाईन के पास स्थित है। इन दुकानों के सामने वाहनों के खड़े होने का पर्याप्त स्थान स्थित है। इसलिए विचार-विमर्श उपरान्त पाया गया कि यहां कोई विशेष उद्देश्य की मार्केट स्थापित कर दी जाए ताकि इन दुकानों में विशेष प्रकार का कारोबार किया जा सके। कैथल शहर में स्थित Auto Repair एवं Spare Parts के दुकानदारों से इस बारे विचार-विमर्श किया गया तथा सभी दुकानदार इन दुकानों में Auto Repair ,oa Spare Parts की मार्केट स्थापित करने के प्रति उत्साहित हैं। इस कार्यालय के पत्र क्रमांक 7259 दिनांक 18.12.2020 द्वारा जिला नगर आयुक्त, कैथल से अनुरोध किया गया था कि उक्त दुकानों के स्थल को Auto Repair एवं Spare Parts की मार्केट के रूप में स्थापित करने एवं इन दुकानों की पुनः बोली रखने के लिए प्रतिनिधि की नियुक्ति शीघ्र करने की कृपा करें ताकि इन दुकानों को बोली द्वारा किराए पर देकर नगर परिषद की आय प्राप्त की जा सके व ऑडिट आपत्ति का भी निवारण हो सके। जिला नगर आयुक्त, कैथल के पत्र क्रमांक 91 दिनांक 06.01.2021 के द्वारा वांछित स्वीकृति प्रदान करते हुए तहसीलदार, कैथल को प्रतिनिधि नियुक्त किया गया है। कार्यालय पत्र क्रमांक MCK/EO/2021/123-130 दिनांक 07.01.2021 के द्वारा इन सभी 40 दुकानों की बोली दिनांक 28.01.2021 को प्रातः 11:00 बजे रखी गई है। अतः आपसे अनुरोध है कि उक्त पैरा/टाईटल को दफ्तर दाखिल करने का कष्ट करें।

The Committee has desired to keep this para pending.

12. PARA No. 4.9 (2016-17) ULB:- Non-recovery of development charges:-

The Haryana Management of Civic Amenities Infrastructure Deficient Municipal Area (Special Provisions) Act, 2013 was enacted to make special

provisions for providing essential service in declared area i.e civic amenities and infrastructure deficient municipal area. Under section 3 of this act, the Government may be notification declare an area within the municipality to be civic amenities and infrastructure deficient area wherein construction has taken place on more than 50 per cent plots prior to the 30th June 2009. The State Government decided (December 2013) to levy Rs.30 per square yard as development charges in respect of buildings/ plots situated within declared areas of Municipal Committees. These development charges were required to be invested separately and used for carrying out development works in these areas

During scrutiny of records (November, 2016 and march-2017) of Municipal Committee, Patuadi and Kanina, it was noticed that the State Government notified (February, 2014) area of 13 colonies under these Municipal Committees as civic amenities and infrastructure deficient municipal area. Audit observed that Municipal Committee, Pataudi had not issued notice to recover the development charges. Further, Municipal Committee, Kanina had not even assessed development charges. No reason were found on record for non-assessment of development charges and non- issuance of notices. This resulted in non- recovery of development charges of Rs. 2.73 crore by these municipalities from the concerned landowners as of November, 2017.

The Secretary of Municipal Committees Pataudi and Kanina stated (October-November 2017) that notices would be issued to the landowners for recovery of development charges. The fact remains that more than three years have lapsed since the Government decided to levy the development charges but the same was yet to be recovered.

The matter was referred (November, 2017) to the Principal Secretary to Government of Haryana, Urban Local Bodies Department' their reply was awaited.

The Department in its written reply stated as under: -

Kanina

विषयाधीन मामले में Para No. 4.10 of Annual Technical Report of year 2016. 17 के सम्बन्ध में आप महोदय से अनुरोध है कि वर्ष 2017 से 2019-20 तक नगरपालिका कनीना में स्थाई पद जैसे सचिव, पालिका अभियन्ताए कनिष्ठ अभियन्ता, भवन निरीक्षक, लेखाकार व लिपिक/पैरांकार के पद समय-समय पर रिक्त चले आ रहे या अतिरिक्त कार्यभार दिया गया है। इसी वजह से विकास शुल्क राशि सम्बन्धित लैंड आनर्स से चसूल करने की उचित प्रक्रिया नहीं हो सकी। अतः अब नगरपालिका कनीना द्वारा उपरोक्त देय शुल्क राशि को वसूलने के लिए सम्बन्धित तकनीकी अधिकारी कनिष्ठ अभियन्ता को निर्देश दिए जा चुके हैं। आपकी सेवा में अनुपालना रिपोर्ट प्रस्तुत है।

Amount Due (Rs. In Cr.)	Amount Recovered (Rs. In Cr.)	Balance amount (Rs. In Cr.)
2.67	0.00	2.67

Pataudi

इस पैरा बारे आप महोदय को अवगत कराया जाता है कि नगरपालिका पटौदी द्वारा विकास शुल्क से सम्बंधित बकाया राशि की वसूली हेतु सम्बंधित भूमि मालिकों को चिन्हित करके 1,72,418/- रुपये की वसूली की जा चुकी है। इसके अलावा बची हुई राशि की वसूली के लिये नोटिस देकर आवश्यक कार्यवाही अमल में लाई जा रही है। इसके अलावा वर्तमान में भी नियमानुसार विकास शुल्क जमा करवाया जा रहा है।

Amount Due (Rs. In Cr.)	Amount Recovered (Rs. In Cr.)	Balance amount (Rs. In Cr.)
0.06	0.02	0.04

Earlier, MC Thanesar was included in Karnal-Ambala ISWM Cluster. Now the MC Thanesar has been included in the Karnal-Kaithal-Kurukeshetra Cluster. All the ULBs of Haryana have been divided into 13 ISWM Clusters. Government has decided to invite the bids for these clusters in phased manner. The work of two clusters has been assigned to the agency and work is in progress. Bids for the remaining clusters shall be invited shortly.

The Funds of Rs. 2.61 Crore (2.10 Crore+0.51 Crore) are available with MC Thanesar for purchase of land. This land shall be utilized for transfer station and segregation of waste. The demand for purchase of land has been uploaded by DULB Panchkula at eBHOOI Portal. As the appropriate application received, the same amount of Rs. 2.61 Crore shall be utilized to purchase the land for MC Thanesar.

Thus, above mention Para may be dropped.

The Committee has desired to keep this para pending.

13. PARA No. 4.12 (2016-17) ULB:- Unfruitful Expenditure:-

Rule XIII. 1 of the Municipal Account Code, 1930 (code) provides that no work shall be executed by a Committee until a detailed estimate of its cost has been prepared together with necessary plans and has been sanctioned by the Committee except petty work of urgent nature valuing Rs. 1,500. Rule XIII.2 of the code also stipulates that tenders should be called for execution of such works. Further, rule XIII. 6 of the code provides that the security for performance of the contractor equal to 10 per cent of the tender amount shall be deducted from the bill of the contractor and would be retained for six month after completion of work. In case the work was found to be defective or not upto specification and the contractor has not remedied.

Municipal committee, Jhajjar (MCJ) passed (July 2013) a resolution for construction of multi-storey parking at Mini Secretariat and near Ambedkar Chowk (Post office) in Jhajjar, to resolve the traffic and parking problem. Administrative approval for estimated cost of Rs. 70.82 lakh was accorded (September- October 2013) by the DC, Jhajjar.

Scrutiny (October- November 2016) of records of MCJ revealed that quotations were called (12 June, 2013) for construction /installation of multi-storey car and scooter parking systems at Mini Secretariat and Ambedkar Chowk instead of calling tenders as provided in the code. Work order was issued (26 June 2013) to a firm without any clause or conditions for

performance security. Works were started (September 2013) at both the sites. Later on multi-storey car and scooter parking were installed only at Mini Secretariat for which retrospective approval was given by MCJ (02 July 2014). The work was completed in January 2014 and a sum of Rs. 53.45 lakh was sent on the works.

The Car and scooter parking systems were non-functional (October 2017) since their installation (9 January 2014) due to failure of hydraulic system which was required to be repaired by the firm. As per terms and condition of quotation, warranty against any manufacturing defects was 12 months from the date of commissioning or 18 months from the date of supply, which has since expired further, MCJ had not made any provision of performance security while allotting the work. Audit further observed that electricity connection had not yet been obtained to operate the parking system (November, 2017).

Thus the work of car and scooter parking was allotted without adherence to the codal provision and the parking system remained non-functional due to non-rectification of defects, rendering the entire expenditure of Rs. 53.45 lakh unfruitful besides, the objective of resolving the traffic and parking problem in the Mini Secretariat area remained unachieved. MCJ state (August 2017) that the firm had been approached to depute the experts to make parking system functional. However the system had not yet been made functional (November 2017) despite lapse of about four years from date of completion of work.

The matter was referred (December 2017) to the Principal Secretary to Government of Haryana, Urban Local Bodies Department; their reply was awaited.

The Department in its written reply stated as under: -

Multi level parking was established in the D.C. Office parking place which was in the jurisdiction of D.C. Jhajjar. So, the parking was to be maintained by them. However, as per directions of DC Jhajjar. This office has approached the agency installed the multilevel parking for repair of the same but agency perhaps is not willing to repair it. Fresh tender will be done for repair of this multilevel parking. It is also pointed out that the audit para has been dropped by the Principal Accountant General (Audit Haryana Chandigarh vide letter No. ULB/ACM/MC/ 2018-19/894-99 Dated 06-02-2019.

The Committee has desired to keep this para pending.

**General Observations/ Recommendations
of the Committee**

The annotated reply of the Audit Reports on the accounts of **Annual Technical Inspection Report for the Year 2009-2011, 2011-12, 2012-13, 2013-14, 2014-15, 2015-16 & 2016-17** was placed before the Committee for Oral Examination audited by the Accountant General (Audit), Haryana.

The Committee has given its recommendation beside the observation given on each outstanding para in the Audit Report. 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 **Annual Technical Inspection Report** with the concerned officers of Principal Accountant General (Audit), Haryana.

It may also be ensured that the observations will be meticulously implemented and progress report be submitted to the Committee.

समिति के संज्ञान में यह आया है कि नगर निगम, गुरुग्राम, फरीदाबाद, सोनीपत व अम्बाला एवं नगर परिषद्, पलवल में एक्सटेंडिड म्युनिसिपल एरिया में गैर-कानूनी तरीके से एन.ओ.सी. दी जा रही है। इस कारण इन नगर निगमों और नगर परिषद् में विभिन्न प्रकार के अनधिकृत कंस्ट्रक्शन के कारण विभिन्न प्रकार की घटनायें दिनों-दिन बढ़ती जा रही है। समिति द्वारा इस विषय को 14वीं रिपोर्ट में भी गम्भीरता से लिया गया था।

समिति ने अपनी 14वीं रिपोर्ट में यह जानकारी भी मांगी थी कि गुरुग्राम, फरीदाबाद व सोनीपत में कॉमर्शियल बिल्डिंग्स में फॉयर सेपटी के लिए कितनी एन.ओ.सीज़ दी गई हैं? समिति ने यह भी कहा था कि इसके साथ ही साथ यह भी बताया जाये कि क्या इन एन.ओ.सीज़. को देने के लिए निर्धारित प्रक्रिया का पालन किया गया है? समिति ने अपनी 14वीं रिपोर्ट में यह भी जिक्र किया था कि नगर निगम, गुरुग्राम में अनधिकृत विज्ञापनों के कारण पिछले पांच वर्षों के दौरान विज्ञापनों के माध्यम से सरकार को जो इनकम होती है उसमें भारी कमी रिकार्ड की गई है। इस बारे में सम्बंधित विभाग को बार-बार कार्यवाही करने के लिए पत्र लिखने के बावजूद भी सम्बंधित विभाग द्वारा इस मामले में कोई भी कार्यवाही नहीं की गई है। इस मामले में समिति को कोई सूचना भी नहीं दी गई है। समिति ने इस विषय को भी काफी गम्भीरता से लिया है।

Appendix 6

(Reference: Paragraph 2.7; Page 13)

Details of Non- Recovery from Ex- Sarpanches

Sr. No.	Name of BDPO	Number of Ex-Sarpanch	Amount (₹ in lakh)	Period
1	Kaithal	7	3.05	2000-10
2	Sewan	9	0.79	2000-10
3	Israna	4	1.20	2000-10
4	Naraingarh	6	1.48	2000-10
5	Gulha-Cheeka (Kaithal)	37	3.93	2000-10
6	Hansi-II	2	2.76	2008-11
7	Pundri	10	1.42	1995-2010
8	Samalkha (Kaithal)	4	2.11	2005-10
9	Rajound(Kaithal)	8	15.73	2000-10
10	Matloda (Panipat)	9	28.01	1995-2010
11	Kalayyat (Kaithal)	5	0.17	2000-10
12	Nangal Chaudhary	2	0.23	2005-10
13	Kanina	3	0.27	2005-10
14	Ambala-I	2	0.14	2005-10
15	Sahjadpur	1	0.15	2005-10
16	Barara	4	0.37	1987-2010
17	Ballabgarh	1	2.50	2005-10
18	Hissar-I	1	0.17	2005-10
19	Barwala	1	1.92	2005-10
20	Sonepat	2	0.18	2005-10
21	Gannaur	2	2.20	2005-10
	Total	120	68.78	

4.12 2016-17 (ULB):- (Unfruitful Expenditure):-

Rule XIII. 1 of the Municipal Account Code, 1930 (code) provides that no work shall be executed by a Committee until a detailed estimate of its cost has been prepared together with necessary plans and has been sanctioned by the Committee except petty work of urgent nature valuing Rs. 1,500. Rule XIII.2 of the code also stipulates that tenders should be called for execution of such works. Further, rule XIII. 6 of the code provides that the security for performance of the contractor equal to 10 per cent of the tender amount shall be deducted from the bill of the contractor and would be retained for six month after completion of work. In case the work was found to be defective or not upto specification and the contractor has not remedied.

Municipal committee, Jhajjar (MCJ) passed (July 2013) a resolution for construction of multi-storey parking at Mini Secretariat and near Ambedkar Chowk (Post office) in Jhajjar, to resolve the traffic and parking problem. Administrative approval for estimated cost of Rs. 70.82 lakh was accorded (September- October 2013) by the DC, Jhajjar.

Scrutiny (October- November 2016) of records of MCJ revealed that quotations were called (12 June, 2013) for construction /installation of multi-storey car and scooter parking systems at Mini Secretariat and Ambedkar Chowk instead of calling tenders as provided in the code. Work order was issued (26 June 2013) to a firm without any clause or conditions for performance security. Works were started (September 2013) at both the sites. Later on multi-storey car and scooter parking were installed only at Mini Secretariat for which retrospective approval was given by MCJ (02 July 2014). The work was completed in January 2014 and a sum of Rs. 53.45 lakh was sent on the works.

The Car and scooter parking systems were non- functional (October 2017) since their installation 9January 2014) due to failure of hydraulic system which was required to be repaired by the firm. As per terms and condition of quotation, warranty against any manufacturing defects was 12 months from the date of commissioning or 18 months from the date of supply, which has since expired further, MCJ had not made any provision of performance security while allotting the work. Audit further observed that electricity connection had not yet been obtained to operate the parking system (November, 2017).

Thus the work of car and scooter parking was allotted without adherence to the codal provision and the parking system remained non-functional due to non-rectification of defects, rendering the entire expenditure of Rs. 53.45 lakh unfruitful besides, the objective of resolving the traffic and parking problem in the Mini Secretariat area remained unachieved.

MCJ state (August 2017) that the firm had been approached to depute the experts to make parking system functional. However the system had not yet been made functional (November 2017) despite lapse of about four years form date of completion of work.

Appendix-8

MC	No. of contractors	Amount In Lakh
Kkr.	55	10.01
M.Garh	84	2.38
Ladwa	13	2.86
Ateli	84	1.12
Pkl.	30	22.02
Kalawali	133	1.13
Bhiwani	57	2.41

Cess not levied on construction works of Houses

Appendix-9

MC	No. of contractors	Amount In Lakh
Kkr.	51	10.11
Ladwa	85	10.26
Ratia	65	11.36
Pehowa	99	22.49
Ellenabad	55	7.44
Narnaul	37	5.50
Dabwali	16	2.61
Rania	30	7.89
Kalka	85	22.09
Fatbd	70	13.26
Shahbad	43	6.75
Tohana	135	28.22
Karnal	59	9.69

Appendix 7

Details of Service Tax not collected (Rs. In Lakhs)

Name of Unit	Period	Amount of Rent Collected	Service Tax not collected	Service Tax deposited out of MC fund
MC Jind	April 2008 to March 2012	273.09	28.13	-
MC Sohna	April 2010 to March 2013	34.23	3.79	-
Mc Gurgaon	April 2011 to March 2013	106.16	19.96	-
MC Gharaunda	June 2007 to Sept to 2009	43.81	5.18	5.18
MC Assandh	June 2007 to March 2013	61.90	7.45	7.45
MC Cheeka	June 2007 to Dec 2013	454.84	52.05	-
MC Pundri	June 2007 to March 2012	85.03	9.35	3.01
MC Narwana	Oct 2007 to Dec 2012	200.71	22.65	-
MC Safidon	June 2007 to March 2014	152.56	15.71	-
MC Samalkha	June 2007 to March 2014	90.26	9.30	7.51
	Total	1502.59	173.57	23.15

Rates : w.e.f. 11 May 2007 to 23 Feb 2009 : 12.36%

24 Feb 2009 to 31 Mar 2012 : 10.30%

01 April 2012 : 12.36%

Municipal Committee, (i) Assandh: Rs 7.45 lakh, (ii) Gharaunda Rs 5.18 lakh, (iii) Pundri: Rs 3.01 lakh (iv) Samalkha Rs 7.51 lakh

(Appendix 10).

The Secretary of Municipal committee, Ladwa stated (January 2016) that Rs 1.57 lakh as development charges had been recovered. Further action in this regard was being taken.

The matter was referred to the Principal Secretary to Government of Haryana, Urban Local Bodies Department in July 2014 to January 2016; their reply was awaited (April 2016).

Detail of non-recovery of development charges.

Sr. No.	Name of municipality	Number of declared colonies	Constructed area (Sq. yards)	Rates of development charges (Rs per sq. yard)	Amount (Rs in crore)
1.	MC Sampla	5	298821.60	30	0.90
2.	MC Meham	8	446828.80	30	1.34
3.	MC Kalanaur	10	306130.00	30	0.92
4.	MC Taraori	7	150814.40	30	0.45
5.	MC Ladwa	7	153960.40	30	0.46
6.	MC Pehowa	15	400606.80	30	1.20
7.	MC Sahabad	8	182661.60	30	0.55
8.	MC Rewari	5	411400.00	50	2.06
9.	MC Faridabad	66	6668842.40	150	100.03
10.	MC Panipat	4	49610.00	100	0.50
11.	Total	135	9069676.00		108.41

Appendix 11

Details of Service Tax not collected (in ₹ lakh)

Sr. No.	Name of Unit	Period	Amount of Rent collected	Applicable rate of ST (in %)	Service Tax not collected
1.	MC Faridabad	2008-09	59.68	12.36	7.38
		2009-10	56.75	10.30	5.85
		2010-11	59.48	10.30	6.13
		2011-12	65.63	10.30	6.76
		2012-13	64.73	12.36	8.00
		2013-14	64.73	12.36	8.00
2.	MC Gurgaon	2013-14	71.16	12.36	8.80
3.	MC Narwana	2012-13	41.91	12.36	5.18
		2013-14	46.60	12.36	5.76
4.	MC Palwal	2011-12	63.93	10.30	6.58
		2012-13	68.67	12.36	8.49
		2013-14	71.32	12.36	8.82
5.	MC Panchkula	2011-12	16.48	10.30	1.70
		2012-13	17.33	12.36	2.14
		2013-14	20.96	12.36	2.59
6.	MC Thanesar	2011-12	78.47	10.30	8.08
		2012-13	60.81	12.36	7.52
		2013-14	73.57	12.36	9.09
Total			1002.21		116.87

Appendix 12

Statement showing municipality-wise cases of dishonored cheques and amount involved

Sl. No.	Name of municipality	Period	No.of cases	Amount (in ₹ lakh)
1.	MC Gurgaon	July 2011 to June 2013	311	131.08
2.	MC Faridabad	2011-12	308	112.88
		2012-13	240	94.98
		2013-14	256	78.29
Total			1115	417.23

Appendix 13**Municipality –wise details of payments made to sanitation contractor**

Sl.No	Name of Municipality	Name of Contractors	Period	Amount (in ₹ lakh)
1.	MC Rewari	M/s Dinesh kumar	April 2011 to Feb 2012	66.34
		M/s Dinesh Kumar	April 2013 to Mar 2014	100.66
Total (A)				167.00
2.	MC Gurgaon	M/s D.S. Enterprises	April 2013 to Marh 2014	188.04
		M/s Adhar Group Ltd.	-do-	91.94
Total (B)				279.98
Gross Total of A+B				446.98