



HARYANA VIDHAN SABHA

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

**(2024-2025)
(20TH REPORT)**

ON

**ANNUAL AUDIT REPORTS ON THE ACCOUNTS OF
MUNICIPAL CORPORATION GURUGRAM FOR THE YEAR
2019-20 AND MUNICIPAL CORPORATION MANESAR FOR
THE YEAR 12/2020 TO 03/21, AUDITED BY THE DIRECTOR,
LOCAL AUDIT DEPARTMENT, HARYANA.**

AND

**ANNUAL AUDIT REPORT OF THE LOCAL AUDIT
DEPARTMENT, HARYANA ON THE ACCOUNTS OF URBAN
LOCAL BODIES (ULBs) & PANCHAYATI RAJ INSTITUTIONS
(PRIs) FOR THE YEAR 2016-17.**

**(Presented to the House on 18th March, 2025)
HARYANA VIDHAN SABHA SECRETARIAT
CHANDIGARH, 2025**

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**COMPOSITION OF THE COMMITTEE ON LOCAL BODIES
AND PANCHAYATI RAJ INSTITUTIONS UP TO OCTOBER, 2024
(2024-2025)**

Chairperson

1. Shri Om Prakesh Yadav, M.L.A.

Members

2. Shri Ghanshyam Saraf, M.L.A.
3. Shri Jagdish Nayar, M.L.A.
4. Shri Bishan Lal Saini, M.L.A.
5. Shri Ram Kumar Gautam, M.L.A.
6. Shri Neeraj Sharma, M.L.A.
7. Shri Surender Panwar, M.L.A.
8. Shri Ramkaran, M.L.A.
9. Shri Rakesh Daultabad, M.L.A.
- *10. Shri Ramniwas, M.L.A.

Special Invitee

- **1. Shri Mohan Lal Badoli, M.L.A.

Secretariat

1. Shri Naveen, Under Secretary

* Shri Ramniwas, M.L.A., was nominated as Member of the Committee w.e.f. 06th June, 2024 for the remaining period of the year 2024-25 vide Notification No. HVS/LB&PRIC/01/2024-2025/27, dated 06th June, 2024.

** Shri Mohan Lal Badoli, M.L.A., was nominated as Special Invitee of the Committee w.e.f. 08th July, 2024 for the remaining period of the year 2024-25 vide Notification No. HVS/LB&PRIC/01/2024-2025/36, dated 08th July, 2024.

**COMPOSITION OF THE COMMITTEE ON LOCAL BODIES
AND PANCHAYATI RAJ INSTITUTIONS**

(Remaining period for the year 2024-2025)

Chairperson

1. Dr. Krishan Lal Middha, Deputy Speaker

Members

2. Shri Ghanshyam Saraf, M.L.A.
3. Shri Davender Chaturbhuj Atttri, M.L.A.
4. Shri Jagmohan Anand, M.L.A.
5. Shri Mukesh Sharma, M.L.A.
6. Shri Randhir Panihar, M.L.A.
7. Shri Gokul Setia, M.L.A.
8. Mohd. Israil, M.L.A.
9. Shri Aditya Devilal, M.L.A.

Special Invitee

- *1. Shri Bharat Singh Beniwal, M.L.A.
- *2. Shri Balwan Singh Daulatpuria, M.L.A.
- *3. Smt. Shakuntla Khatak, M.L.A.

Secretariat

1. Shri Naveen, Under Secretary

* Shri Bharat Singh Beniwal, M.L.A., Shri Balwan Singh Daulatpuria, M.L.A. and Smt. Shakuntla Khatak, M.L.A. were nominated as Special Invitee of the Committee w.e.f. 18th December, 2024 for the remaining period of the year 2024-25 vide Notification No. H.V.S./LB&PRIC/01/2024-25/70, dated 18th December, 2024.

INTRODUCTION

1. I, **Dr. Krishan Lal Middha**, Deputy Speaker as Chairperson of the Committee on Local Bodies and Panchayati Raj Institutions, having been authorized by the Committee to present this 20th Report on the Accounts of Annual Audit Reports on Municipal Corporation Gurugram for the year 2019-20 and Municipal Corporation Manesar for the year 2020 to 03/21, Audited by the Director, Local Audit Department, Haryana and Annual Audit Report of the Local Audit Department, Haryana on the Accounts of Local Bodies (ULBs) and Panchayati Raj Institutions (PRIs) for the year 2016-17, (reply received only Appendix-F, GI & H) Audited by the Director, Local Audit Department, Haryana.
2. The Committee examined/scrutinized of the Annual Audit Report on Municipal Corporation Gurugram for the year 2019-20, Annual Audit Report on Municipal Corporation Manesar for the year 2020 to 03/21, Annual Audit Report on Municipal Corporation Faridabad for the year 2019-20 related to 19th report Part-I of the Committee for the year 2023-24 and Annual Audit Report of the Local Audit Department, Haryana on the Accounts of Local Bodies (ULBs) and Panchayati Raj Institutions (PRIs) for the year 2016-17, Audited by the Director, Local Audit Department, 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 10th March, 2025.**
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 & Annual Audit Reports.
6. The Committee places on record its appreciation for the assistance rendered to it by the Principal Accountant General (Audit), Haryana and the Director, Local Audit Department, Haryana and her/his officers. The Committee would like to express its thanks to the Commissioner & Secretary to Government Haryana, Urban Local Bodies Department and the Commissioner & Secretary to Government Haryana, Development & Panchayats Department and other Officers/officials of both the departments who appeared for oral evidence before the Committee for their cooperation and information given by them.
7. The Committee is also thankful to the Officer/officials of the Haryana Vidhan Sabha, Secretariat for their whole hearted co-operation and assistance given by them to the Committee.

**CHANDIGARH:
THE 10th MARCH, 2025**

-----Sd-----
**DR. KRISHAN LAL MIDDHA,
CHAIRPERSON**

IMPORTANCE, WORKING AND FUNCTIONS OF THE COMMITTEE ON LOCAL BODIES AND PANCHAYATI RAJ INSTITUTIONS

INTRODUCTION:

The Local Bodies & Panchayati Raj Institutions Committee consists of nine MLAs from the different political parties. The Chairperson of the Committee is appointed by the Hon'ble Speaker from amongst the Committee's Members. The tenure of the committee members is one year. In the absence of the Chairperson in a meeting of the Committee, one of the members of the Committee is elected to preside over the meeting and the quorum to hold a meeting of the Committee is three members.

IMPORTANCE:

The importance of the Local Bodies & Panchayati Raj Institutions Committee to see that a large sum of money that has been spent on Local Bodies or the Panchayati Raj institutions is spent for the welfare of the people and also to watch and supervise that whether the affairs of the Local Bodies and Panchayati Raj Institutions are being managed in accordance with the provisions of law.

WORKING:

The Committee on Local bodies and Panchayati Raj Institutions has been constituted for the examination of the Audit Reports and Accounts of Local Bodies which include Notified Area Committees, Municipal Committees and Municipal Corporations and Panchayati Raj Institutions which include Panchayat Samities and Zila Parishads. The Committee is assisted by representatives of the Local Audit Department, Haryana at the time of oral examination of the departmental representatives.

FUNCTIONS:

The functions of the Committee on Local Bodies & Panchayati Raj Institutions Committee are laid down in Rule 273 of Rules of Procedure and Conduct of Business in the Haryana Legislature Assembly which are reproduced below: -

- (a) to examine the audit reports and accounts of the Local Bodies and Panchayati Raj Institutions as may be selected by the Committee;
- (b) to examine the reports, if any, of the Examiner, Local Fund Accounts laid on the Table of the House;
- (c) to examine in the context of autonomy, whether affairs of the Local Bodies or the Panchayati Raj Institutions are being managed in accordance with the provisions of law; and
- (d) to examine any other aspect of the working of any Local Bodies or the Panchayati Raj Institution, as may be referred to it by the Speaker.

The Committee goes through the various paragraphs relating to embezzlements, misappropriations and defalcations etc. and give its observations/recommendations on various issues. After examining the replies, the Committee prepares its report and presents it to the House during the Assembly Sessions of Haryana Vidhan Sabha.

REPORT

GENERAL

The Committee on the Local Bodies & Panchayati Raj Institutions for the year 2023-2024 consisting of Nine Members under the Chairmanship of Shri Om Prakash Yadav was nominated by the Hon'ble Speaker, Haryana Vidhan Sabha vide Notification No. S.H.S./Committees/2024-2025/21, dated 29th March, 2024.

The Committee held total **23** meetings during the year 2024-2025 till October, 2024.

After the General Election and on constitution of the fifteenth Assembly on dated 25th October, 2024, a motion was passed by the Haryana Vidhan Sabha in its sitting held on 13th November, 2024 authorizing the Hon'ble Speaker to constitute the Committee on Local Bodies and Panchayati Raj Institutions for the remaining period of the year 2024-2025 by nominating the Members and appointing the Chairperson of the Committee.

The Committee on Local Bodies and Panchayati Raj Institutions for the remaining period of the year 2024-25 consisting of nine Members was nominated by the Hon'ble Speaker, Haryana Vidhan Sabha vide Notification No. S.H.S./15th HVS Committees/2024-2025/66, dated, Chandigarh, the 23rd November, 2024.

The Committee held total **19** meetings during the remaining period of the year 2024-2025 till dated 10.03.25 the finalization of the Report.

Part-I
ANNUAL AUDIT REPORT ON THE ACCOUNTS OF
MUNICIPAL CORPORATION, GURUGRAM
FOR THE YEAR 2019-20,
AUDITED BY THE DIRECTOR,
LOCAL AUDIT DEPARTMENT, HARYANA.
(URBAN LOCAL BODIES DEPARTMENT, HARYANA)

[1] Para No. 2(A) Record not put up (Sr.No.-34): -

The record required in audit during the period under report was duly put up except that mentioned in Appendix- —B to this report. This was not in order and the same may be got traced out now and shown to audit.

The Department in its written reply stated as under: -

The following records have been submitted to Audit and complete in all respect: -

1. Tender Register.
2. Stock Register.
3. EMD Register.
4. Security Register.
5. RTGS Register.
6. Provident Fund Register.
7. Demand and Collection Register.
8. Rent Register.

Specimen copies of relevant register are enclosed for reference.

Hence, para may be dropped.

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[2] Para No. 6-Revenue Earning Scheme (Point No.- ii) : -

position of grant received under Revenue Earning Scheme is depicted in Appendix - 'D' to this note and summarized as under: -

- (ii) The figures of revenue earned during the year 2019-20 under the Revenue earning scheme could not be ascertained because the rent register was not maintained/completed by the Corporation Administration. This is a serious matter. Corporation authorities are advised to maintain demand & collection register of the municipal properties under revenue earning scheme, duly completed in all respect and under intimation to audit.

The Department in its written reply stated as under: -

- (ii) The demand and collection register for the year 2019-20 has been prepared & the pending amount has been entered in the accounts of the tenants.

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[3] Para No.-19-Audit Requisition:

Audit requisitions Sr. No. 1 to 18 issued during the period are still outstanding which may be attended at an early date.

The Department in its written reply stated as under: -

Reply not found.

bl i'7 dt itlytbZ ut vtu` d` dt7.t lfeiu zt7t bl i'7 dt i`M'x 7[tt ttut 7j

Part-II
ANNUAL AUDIT REPORT ON THE ACCOUNTS OF
MUNICIPAL CORPORATION, MANESAR
FOR THE YEAR 12/2020 TO 03/2021,
AUDITED BY THE DIRECTOR,
LOCAL AUDIT DEPARTMENT, HARYANA.
(URBAN LOCAL BODIES DEPARTMENT, HARYANA)

[4] Para No.2: -Record not Put-up:-

RECORD NOT PUT UP – The record required in audit during the period under report was duly put-up except that mentioned in appendix-B to this report. This was not in order and the same may be got traced out now and shown to audit.

Appendix- B (Sr. No. 1 & 31)

1.Record of Income. Bank Passbook, Cash Book (Panchayat) and Bank Statement of Panchayat merged into Corporation.

31.Record of Fire tax no produced from 12/2020.

The Department in its written reply stated as under: -

1.Compliance made & necessary record have been submitted to Audit Branch

31.Compliance made & shown to the Audit

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[5] Para No. 11: -Short-Recoveries/Non-Recoveries/Losses of revenue

- (ii) Director, Urban Development Haryana vide Memo No. 7A-P.A.- DUD-01/39877 dated 20-09-2001 issued instruction to obtain NOC from Municipal Corporation within Municipal Limits for installation of telephone/mobile towers after payment of security deposit of Rs 50,000/- per tower, installation charges Rs 20,000/- per tower and license fee Rs 10,000/- per annum. But relevant record i.e., demands and collection register for the period under audit was not put up. Because the demands against these companies since 2020 onwards were not raised in the demand and collection register nor any steps were taken by the corporation authorities for recoveries from 12/2020. This is not only a serious lapse on the part of corporation officers but may lead to any sort of embezzlement huge loss to corporation fund. This serious irregularity is brought to the notice of higher authority for taking suitable action and besides recovery from the companies under intimation to audit for necessary verification of such record.
- (iii) Vide Rules 4 of the Haryana Municipal (Laying of Communication cables and erection of Dish Antenna) Bye Laws 2007 which were made applicable w.e.f. 31/10/2007, every service provider shall pay to municipal corporation @ Rs 5000 + Rs 3750/- on account of installation fee/renewal fee and Rs. 2500/- as per annual etc. and Rs 20/- per cable consumer fee. But neither any details of tax due/recovered from cable operators/consumers and record of income under this head was prepared nor any such details were supplied to the audit since the levy of this tax on cable

operators/consumers. The necessary details of fee due thereon, recovery effected and amount of arrears be prepared without any further delay and year wise demand and collection register be maintained now, so that huge amount in arrears be recovered from cable operators/consumers which is a recurring huge loss to the corporation fund. This may be looked into without further delay and requisite demands along with the arrears and interest there on be shows in the Demand and Collection register, under intimation to audit for necessary check/verification.

The Department in its written reply stated as under: -

- (ii) Municipal Corporation, Manesar came into existence form 12/2020 vide Haryana Government Gazette Notification No. S.O.58/H.A.16/ 1994/ S.3/2020/ Dated 24/12/2020 and in exercise of the power conferred b sub-section (3) of section 3 of the Haryana Municipal Corporation Act -1994. The area forming part of Municipal Corporation, Manesar under the jurisdiction and control of Directorate of Rural Development Department, Haryana. The Panchayati Raj Institute (PRIs) were the local bodies for the area. Subsequently, no records pertaining to the Mobile Towers from PRIs were received in data received in June, 2021 and record put up to the audit party for further compliance and now the mobile tower fees are being recovered regularly.

Hence, it is requested to drop the para.

- (iii) No permission has been granted for laying of communication cable up to 03.2021. Now these charges are being taken from the concerned.

Hence para may be dropped please.

लेखन में प्रस्तुत की गई बातों का निम्नलिखित प्रमाण के द्वारा प्रमाणित किया जाता है

[6] Para No.15 : Miscellaneous: - Sr. No. (viii)

- (viii) Annual physical verification of store/stock/movable property was not carried out as required vide rule XVII-11 of Municipal account code 1930. The same may be done now and always in future.

The Department in its written reply stated as under: -

- (viii) Annual physical verification of store/stock register has been done by Audit branch.

Hence para may be dropped please.

लेखन में प्रस्तुत की गई बातों का निम्नलिखित प्रमाण के द्वारा प्रमाणित किया जाता है

Part-III
ANNUAL AUDIT REPORT OF THE
LOCAL AUDIR DEPARTMENT, HARYANA
ON THE
ACCOUNTS OF URBAN LOCAL BODIES (ULBs) &
PANCHAYATI RAJ INSTITUTIONS (PRIs)
FOR THE YEAR 2016-17
(REPLY RECEIVED ONLY APPENDIX-F, GI & H).
(URBAN LOCAL BODIES DEPARTMENT, HARYANA)

[7] Appendix-F-

Statement showing the cases of Embezzlement/Misappropriations/Temporar Misappropriations and cases likely to turn out to be so: -			
Sr. No.	Name of Municipal Corporation/ Council/Committee/ Town Improvement Trusts	Amount Rs.	Particulars
Municipal Corporations			
1.	Yamuna Nagar	1,075/-	While checking the total of daily income and tracing the same in cash book, it was noticed that total amount of Rs. 3,155 were realized vide receipt no 1 to 34 of book no 3135 on 17/5/16 but only Rs. 2,080 were deposited in Municipal Fund which resulted into Embezzlement of Rs. 1,075. The same may be recovered and credited into Municipal Fund besides taking suitable action against the official at fault.
		4,24,241/-	While tracing the income of improvement Trust cell in cash book, it was noticed that in 15 cases, the income received through I.T.R. form 9, was late remitted by the concerned official and amount were kept in hand in un-authorized manner and the funds of Rs. 4,24,241 were misappropriated temporarily. The interest for delay deposited of amount may be recovered from the official at fault.
		43,630/-	The cheque of Rs. 43,630 for the period 01/04/2016 to 31/12/2016 on account of payment of taxes/cess in three cases were dishonored and were received back by the individuals. The account adjustment against their payments were to be done but neither the corporation could get the credit of their cheques not the amount of demand got raised in demand and collection register against each concerned unit to recover the amount of Rs. 43,630. The demand may be raised and sincere efforts may be made to recover the amount along with up-to-date interest.

The Department in its written reply stated as under: -

This amount had been deposited on dated 15.06.2018 and the same has been got checked by the audit.

इस पैरा बारे आप महोदय को अवगत करवाया जाता है कि कार्यालय द्वारा राशि 1075/- रुपए रसीद सं0 39/2059 दिनांक 15.06.2018 को जमा करवा दिए गए हैं। उक्त पैरा स्थानीय लेखा परीक्षा से भी चैक करवा दिया गया है।

अतः उक्त तथ्यों के मध्यनजर पैरा को ड्रॉप करने का कष्ट करें।

This amount has been deposited with a delay of 2 to 10 days by the clerk posted in the Improvement trust, Yamuna Nagar. Record of the same has been put up to audit.

इस पैरा बारे अवगत करवाया जाता है कि वर्ष 2016 में नगर सुधार मण्डल यमुनानगर में कार्यरत लिपिक द्वारा यह राशि 2 से 10 दिन तक विलम्ब से जमा करवाई गई है, जिसका रिकार्ड लेखापरीक्षा अधिकारी के समक्ष प्रस्तुत किया जा चुका है।

The amount related to dishonored cheques have been recovered from the concerned as detailed below: -

Particular	Amount
Amount Deposit vide CH no, 453249 dt. 24.03.2017	37195.00
Cash Deposit on dt. 31.03.2017	2940.00
Cash Deposit on dt. 06.07.2017	3495.00
Total Amount	43640.00

Record has been shown to audit. Hence para may be dropped please.

इस पैरा बारे आप महोदय को अवगत करवाया जाता है कि कार्यालय द्वारा राशि 43,630/- रुपए के तीनों चैक Dishonored cheques की रिकवरी सम्बन्धित से कर ली गई है जिसका विवरण निम्न प्रकार है :-

Particular	Amount
Amount Deposit vide CH no, 453249 dt. 24.03.2017	37195.00
Cash Deposit on dt. 31.03.2017	2940.00
Cash Deposit on dt. 06.07.2017	3495.00
Total Amount	43640.00

उक्त पैरा स्थानीय लेखा परीक्षा से चैक करवा लिया गया है। अतः उक्त तथ्यों के मध्यनजर पैरा को ड्रॉप करने का कष्ट करें।

Appendix-F ds bl ijk ds i,baV uacj ¼1½ dks isafMax j[kk tirk gSA

2	Thanesar	12,548/-	While checking the daily income from G 8 and chest book for the month of 9/2016 & 10/2016, it was noticed that income realized by House Tax was deposited less by Rs. 12,548 in may leads to embezzlement/misappropriation of fund.
		32,795/-	While checking the income from chest book for the month of 9/2016 and 10/2016, it has been observed that an amount of Rs. 11,500 received through G8 Potential Value No. 273 Sr. No. 31-32 of House Tax on 27 & 28 September 2016. This amount has neither been deposited in bank till date and nor shown in chest book. In another case Rs. 21,295 were deposited less in M.C. Fund. Strict action may be taken to get the amount deposited along with panel interest besides taking suitable action against the official at fault.
		2,206/-	Excess consumption of 40 ltrs of diesel, amounting Rs. 2,206 was worked out in Log Book of sanitation vehicle. This amount may be recovered from the official at fault besides taking suitable action against him.
The Department in its written reply stated as under: -			
<p>Record related amounting to Rs. 12,548/- & requisition no. 20 dated 17.11.2016 issued by the audit have been cheked and found that an amount of Rs. 3/- extra deposited to MC fund. The enrty may be checked on page no. 147 on the chest book. Hence, there is no misappropriation of fund.</p> <p>Therefore, it is requestd to drop the para.</p> <p>ऑडिट द्वारा लगाई गई आपत्तियों का बिन्दुवार विवरण निम्न प्रकार से है—</p> <p>राशि 12,548 कम जमा करवाने बारे कार्यालय रिकार्ड चेस्ट बुक चैक की गई तथा पाया गया कि ऑडिट द्वारा लगाई गई आपत्ति रिकार्ड में कहीं भी कम डिपोजिट नहीं दर्शाई गई है। जिस बारे ऑडिट शाखा से पूछताछ करने उपरांत भी इस बारे जारी रिक्जवीशन नं० 20 दिनांक 17.11.2016 का मिलान चौस्ट बुक पेज नं० 147 से किया गया तथा पाया गया कि राशि 03/- रुपए अधिक जमा करवाई गई है। अतः कार्यालय द्वारा उपरोक्त राशि कम जमा न करवाई गई है। जिसकी पुष्टि का रिकार्ड चेस्ट बुक संख्या 97 से 135 तक की जा सकती है।</p>			
<p>Record related to para has been checked and found that an amount of Rs. 21295/- has already been deposited in the financial year 2016, which has been checked by the auditor.</p> <p>Further, balance amount of Rs. 11,500/- has had been deposited in the F.Y. 2020 in MC Fund. Receipt has been got checked by audit.</p> <p>इस आपत्ति से सम्बन्धित रिकार्ड चैक करने उपरान्त पाया गया कि आडिट द्वारा दर्शाई गई कुल राशि 32,795/- (11,500+21,295) रुपये में से 21,295/- रुपये वर्ष 2016 में ही जमा हो चुके थे, जिसके दस्तावेज आडिट को चैक करवा दिये गये हैं।</p> <p>इसके अतिरिक्त 11,500/- रुपये की राशि वर्ष 2020 में नगर परिषद कोष में जमा थी, जिसकी रसीद आडिट को चैक करवा दी गई है।</p> <p>अतः आपसे अनुरोध है कि यह पैरा ड्राप करन का कष्ट करें।</p>			

After checking the log book, it has been found that due to smooth running of sweeping work extra work was got done with some vehicles and due to crowded conditions in the city, the oil consumption was more. Thus, there is no irregularity of any kind in this.

Therefore, it is requested to drop the para.

40 लीटर डीजल राशि 2206/- रुपए बारे रिकार्ड/लोग बुक का अवलोकन करने उपरांत पाया गया कि सफाई कार्य को सुचारु रूप से चलाने के कारण कुछ वाहनों से अधिक कार्य करवाया गया तथा शहर में भीड़/जाम की स्थिति होने के कारण तेल की खपत अधिक हुई। इस प्रकार इसमें किसी प्रकार की कोई अनियमितता नहीं है।

अतः इस पैरा को समाप्त करने की कृपा करें।

हिंदी में Appendix-F ds bl ijk d i,baV uacj 1/2½ dk isafMax j[kk tirk gSA

4.	Kaithal	5,318/-	While checking income side of cash book with the G8 potential value receipts of various branches it was noticed that in 40 cases income credited into municipal fund by the officials, who collects the amount, nt deposited into municipal fund/deposited late/deposited less than the amount actually realized. Thus the total amount of Rs. 5,318 was embezzled. It may be recovered & credit shown to audit.
The Department in its written reply stated as under: -			
This amount has been recovered from the concerned through G8 No. 090242128013940 dated 12.08.2021.			
राशि 5318/- रुपये की रिकवरी जी0 8 नं0 090242128013940 दिनांक 12.08.2021 के तहत कर ली गई है। अतः पैरा को ड्रॉप करने का कष्ट करें।			

हिंदी में Appendix-F ds bl ijk d i,baV uacj 1/4½ dk isafMax j[kk tirk 7j

5.		11,26,786/-	An amount of Rs. 11,26,786 was credited late in the Municipal Fund which was against the provision of rule IV.5 of the Municipal Account Code, 1930. Suitable action may be taken against the official at fault and loss of interest may also be recovered from the defaulters.
		1,00,00,000/-	In Spite of repeated verbal requests and written audit requisition issued from time-to-time Municipal Authorities were reluctant to listen to the audit request/requisition regarding loans from grants to M.C.F. and without approval of the Govt. And again, transfer Rs. 1,00,00,000 on dated 24/05/2015 from grant of M.C.F. as a loan. The ex-post-facto approval for transfer to grant/loan may be obtained from the Govt.

	1,82,230/-	In Actual payees' receipt and muster roll it was noticed that cashier has misused/ trespassed his competency and overwritten his own name instead of authorized person. The overwriting and cutting on contingent bills were neither attested/signed by the DDO nor verified from audit. It may be enquired with suitable justification and defaulting official may be suitably punished.
The Department in its written reply stated as under: -		
<p>This amount was deposited in the municipal fund after a delay of 3 to 10 days by the then cashier due to holidays or after leave. He was warned to be careful in future. There is no misappropriation/embezzlement.</p> <p>Hence, you are requested to kindly drop this para.</p> <p>यह राशि राजकीय अवकाश आने या कर्मचारी के स्वयं छुट्टी पर होने के कारण 3 दिन से 10 दिन तक की देरी से करवाई गई है। इसमें कोई गबन का इस राशि को कोई गलत इस्तेमाल नहीं हुआ है। कर्मचारी को भविष्य में सतर्क रहने की चेतावनी दे दी गई थी। अतः आपसे अनुरोध है कि कृपया इस पैरे को ड्रॉप करने का कष्ट करें।</p>		
<p>The funds were taken for salary & allowances to the employee due to poor financial position of the Municipal Council, Rewari. Stamp duty amounting Rs. 20.00 Crore is still pending since Oct-2019. The financial position of MC Rewari is poor, salary is also paid by receiving grant from head office. After receiving stamp duty, the loan will be refunded. So, para may be dropped.</p> <p>नगर परिषद, रेवाड़ी की खराब वित्तीय स्थिति के कारण कर्मचारियों का वेतन और भत्ते के लिए धनराशि ली गई थी। स्टाम्प शुल्क राशि रु० अक्टूबर-2019 से 20.00 करोड़ रुपये अभी भी लंबित है। एमसी रेवाड़ी की वित्तीय स्थिति खराब है, वेतन का भुगतान भी मुख्य कार्यालय से अनुदान प्राप्त करके किया जाता है। स्टाम्प शुल्क प्राप्त होने के बाद ऋण वापस कर दिया जाएगा। तो, पैरा को गिराया जा सकता है।</p>		
<p>All cuttings are attested by DDO and audited. There is no misappropriation/embezzlement in this case. Record has been seen by the auditor. So, it is requested to drop this para.</p> <p>सभी कटिंग को डी०डी०ओ० से अटैस्ट करवा दिया गया है तथा आडिट भी करवा लिया गया है। अतः आपसे अनुरोध है कि कृपया उक्त पैरा ड्रॉप करने का कष्ट करें।</p>		

Appendix-F ds bl ijk d i,baV uacj %5½ dki isafMax j[kk tirk gSA

6.	Sohna	19,61,173/-	The details of deduction in the head of Income Tax, Sale Tax and Labour cess etc of Rs. 19,61,173 were not attached with relevant vouchers and the besides cheques were issued instead of Account Payee/Yourself for depositing the Income Tax/Sale Tax/ Cess etc. The amount in question suspected to have been embezzled.
		3,26,211/-	Rs. 3,26,211 were deposited late in Municipal Fund on Account of vehicle registration fee.

7.	Hodal	---	No income had been realized from the advertisement fee/hoarding fee for various advertisement/ hoarding in the municipal area for the period 04/2016 to /3/2017 which was against Govt. Instruction issued vide notification. 50/93/HR/24/1973/55/280 and 214/007 dated 08/11/07. Needful may be done now besides taking suitable action against the official at fault.
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During this period, no tender was released so that income was not earned in this period from advertisement fee/hoarding. Please drop the audit para as earlier.

8.	Nilokheri	16,500/-	A cheque of Rs. 16,500 was issued in favour of cashier for disbursement of medical allowance from 1/16 to 3/16, but neither the amount paid to the concerned person nor deposited in the municipal fund. The same may be recovered from the official at fault.
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The Department in its written reply stated as under: -

A Cheque No. 000596 dated 22.04.2016 amounting to Rs. 27000/- was issued to cashier instead of Rs. 16500 during this period. Which had been entered in the Acquaintance Roll register and signatures have been obtained from 18 rettd. Employee for medical allowance. Which has been audited by the auditor. Therefore you are requested to please drop the para.

नगरपालिका नीलोखेड़ी के रिकार्ड के अनुसार माह 01/16 से 03/16 तक 18 सेवा निवृत्त कर्मचारियों को मैडिकल भत्ते का भुगतान करने के लिए कुल 27000 रुपये की राशि का चेक नं 000596 दिनांक 22.04.2016 को कैशियर के नाम से जारी किया गया था ना कि 16500/- रुपये का है। जिसे Acquaintance roll register में दर्ज करने उपरान्त, सभी 18 सेवा निवृत्त कर्मचारियों को मैडिकल भत्ते की अदायगी करके, हस्ताक्षर करवा लिए गए थे। जिसे आडिट विभाग द्वारा भी चेक किया हुआ है। अतः पैरा द्राप करने का कष्ट करें।

Appendix-F d: bl ijk d: i,baV uacj ¼8½ dk: isafMax j[kk tirk gSA

9.	Pehowa	84,20,000/-	An amount of Rs. 84,20,000 was transferred from SFC & CFC grants to MC Fund without prior approval/permission of competent authority and used in recurring expenditure which violates guidelines/ instructions issued by Govt. Of Haryana as intimated by audit requisition no. 4 dated 02.05.2016.
		1,12,57,557/-	An amount of Rs. 1,12,57,557 was transferred from SFC Grant to MC Fund without prior approval/permission of competent authority and used in recurring expenditure which violates guidelines/instructions issued by Govt. Of Haryana as intimated by audit requisition no. 5 dated 2/5/2016.
		21,28,003/-	An amount of Rs. 21,28,003 transferred from CFC Grant to SFC & VAT Grant without prior approval/permission of competent authority and used in recurring expenditure which violates guidelines/instructions issued by Govt. Of Haryana as intimated by audit requisition no. 6 dated 02.05.2016.
		36,00,000/-	An amount of Rs. 36,00,000 was transferred from RGUDMH CM Announcement Grant to M.C. Fund without prior approval/ permission of competent authority and used in recurring expenditure which is violates guidelines/instructions issued by Govt. Of Haryana as intimated by audit requisitions no. 7 dated 02.05.2016
		1,42,27,564/-	An amount of Rs. 1,42,27,564 was transferred from VAT Grant to M.C. Fund without prior approval /permission of competent authority and used in recurring expenditure which violates guidelines/instructions issued by Govt. of Haryana as intimated by audit requisition no. 11 dated 08.11.2016.

The Department in its written reply stated as under: -

Due to weak financial position, MC Pehowa was unable to pay the salary etc. of sweepers. Due to which employees was discontented and they were threatening to go on strike. To solve this problem and smooth functioning of work, MC pehowa paid the salary from grants. Out of total amount of Rs. 84,20,000/- and amount of Rs. 29,00,000/- has been deposited in the relevant head on dated 23.02.2023 remaining amount is being deposited in the relevant head.

ऑडिट लगाई गई आपति बारे स्पष्ट किया जाता है, कि नगरपालिका पिहोवा की वित्तीय स्थिति ठीक न होने के कारण पालिका अपने सफाई कर्मचारियों का वेतन इत्यादि देने में असमर्थ थी। जिस कारण कर्मचारियों में काफी रोष था तथा वे हड़ताल पर जाने की धमकी दे रहे थे। इस समस्या के निपटान के लिए व कार्य को सुचारु रूप से लाने के लिए कार्यालय द्वारा वेतन इत्यादि की अदायगी की गई। कार्यालय द्वारा उक्त राशि में से MC Fund में स्थानांतरित की गई राशि मु० 29,00,000/- रुपए की राशि चेक न० 5000049 दिनांक 23.02.2023 को पुनः सम्बन्धित ग्रांट में स्थानांतरण कर दिया गया है तथा ऑडिट शाखा से वेरीफाई भी करवा दिया गया है। शेष बची राशि को स्थानान्तरित करने की कार्यवाही जारी है।

अतः इस पैरा को समाप्त करने की कृपा करें।

Due to weak financial position, MC Pehowa was unable to pay the salary etc. of sweepers. Due to which employees was discontented and they were threatening to go on strike. To solve this problem and smooth functioning of work, MC pehowa paid the salary from grants. This amount will be deposited in the relevant head as soon as possible.

ऑडिट द्वारा लगाई गई आपति बारे स्पष्ट किया जाता है, कि नगरपालिका पिहोवा की वित्तीय स्थिति ठीक न होने के कारण पालिका अपने सफाई कर्मचारियों का वेतन इत्यादि देने में असमर्थ थी। जिस कारण कर्मचारियों में काफी रोष था तथा वे हड़ताल पर जाने की धमकी दे रहे थे। इस समस्या के निपटान के लिए व कार्य को सुचारु रूप से चलाने के लिए कार्यालय द्वारा वेतन इत्यादि की अदायगी की गई। कार्यालय द्वारा उक्त राशि को शीघ्र ही सम्बन्धित ग्रांट में स्थानांतरित कर दिया जायेगा तथा ऑडिट से वेरीफाई करवा दिया जायेगा।

अतः इस पैरा को समाप्त करने की कृपा करें।

Necessary approval in this regard is being obtained from competent authorities and will be updated soon.

इस संबंध में सक्षम अधिकारियों से आवश्यक अनुमोदन प्राप्त किया जा रहा है और जल्द ही इसे अपडेट किया जाएगा।

This amount has been deposited back in the relevant head and the same has been verified by the audit.

Hence para may be dropped please.

ऑडिट द्वारा लगाई गई आपति बारे स्पष्ट किया जाता है, कि नगरपालिका पिहोवा की वित्तीय स्थिति ठीक न होने के कारण पालिका अपने सफाई कर्मचारियों का वेतन इत्यादि देने में असमर्थ थी। जिस कारण कर्मचारियों में काफी रोष था तथा वे हड़ताल पर जाने की धमकी दे रहे थे। इस समस्या के निपटान के लिए व कार्य को सुचारु रूप से चलाने के लिए कार्यालय द्वारा वेतन इत्यादि की अदायगी की गई। कार्यालय द्वारा स्थानांतरित की गई राशि 16,00,000/- रुपए की राशि चेक न० 358765 दिनांक 01.10.2020 तथा 20,00,000/- रुपए की राशि चेक न० 003846 दिनांक 11.12.2020 को पुनः सम्बन्धित ग्रांट में स्थानांतरण कर दिया गया है तथा ऑडिट शाखा से वेरीफाई भी करवा दिया गया है।

अतः इस पैरा को समाप्त करने की कृपा करें।

Out of total amount of Rs. 1,42,27,564/- an amount of Rs. 59,00,000/- has been deposited back to relevant head, remaining amount will be deposited as soon as possible.

ऑडिट द्वारा लगाई गई आपत्ति बारे स्पष्ट किया जाता है, कि नगरपालिका पिहोवा की वित्तीय स्थिति ठीक न होने के कारण पालिका अपने सफाई कर्मचारियों का वेतन इत्यादि देने में असमर्थ थी। जिस कारण कर्मचारियों में काफी रोष था तथा वे हड़ताल पर जाने की धमकी दे रहे थे। इस समस्या के निपटान के लिए व कार्य को सुचारु रूप से चलाने के लिए कार्यालय द्वारा वेतन इत्यादि की अदायगी की गई। कार्यालय द्वारा उक्त राशि में से MC Fund में स्थानांतरित की गई राशि मु० 59,00,000/- रूपए की राशि चेक न० 000049 दिनांक 23.02.2023 को पुनः सम्बन्धित ग्रांट में स्थानांतरण कर दिया गया है तथा ऑडिट शाखा से वैरीफाई भी करवा दिया गया है। शेष बची राशि को सम्बन्धित ग्रांट आते ही स्थानांतरित कर दिया जायेगा।

अतः इस पैरा को समाप्त करने की कृपा करे।

वि० 27T Appendix-F ds bl ijk ds i,baV uacj %9½ dks isafMax j[kk t[rk gSA

10.	Ganaur	1,494/-	An amount of Rs. 1,494 was collected through G8 in various cases. The amount was not deposited in MC Fund on the same day/next Day. Thus, the amount temporarily misappropriated and needs to be justified.
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The Department in its written reply stated as under: -

इस पैरा में नगरपालिका गन्नौर में G-8 के माध्यम से 1494/- रु० एकत्रित किये गए थे। परन्तु यह राशि पालिका खाते कोष में जमा नहीं करवाये गए। उस समय कार्यरत कर्मचारी वर्ष 2017-18 में सेवानिवृत्त हो चुका है। सम्बन्धित कर्मचारी को उक्त राशि जमा करवाने के आदेश दिये गये हैं।

वि० 27T Appendix-F ds bl ijk ds i,baV uacj %10½ dks isafMax j[kk t[rk gSA

11.	Shahabad	3,000/-	An amount of Rs. 3,000 was collected by the committee vide G8 receipt were deposited 23 days late in Municipal Fund. Thus, the amount temporarily misappropriated and needs to be justified.
		11,438/-	An amount of Rs. 10,990+448=11,438 had been deducted by the bank of various intervals which resulted into loss of Municipal Fund. Necessary action may be taken to recover the amount from defaulting official.
		1,36,532/-	An amount of Rs. 1,36,532 was collected on account of Municipal cess against the G-8 receipt. The amount so received were not deposited in stipulated time and thus misappropriated. Disciplinary action may be initiated against the defaulters.

The Department in its written reply stated as under: -

Concerned employee has deposited Rs. 20 vide G8 No.110312128011273 dated 18-11-2021 as Interest/ Penalty in MC Fund & apologized for this delay. So, it is requested to drop the please.

सम्बन्धित कर्मचारी द्वारा रु. 20 G8 No-110312128011273 दिनांक 18.11.2021 द्वारा एमसी फंड में ब्याज/जुर्माने के रूप में जमा किया गया है और इस देरी के लिए क्षमा याचना की है। अतः उक्त पैरा को समाप्त करने का कष्ट करें।

Bank Charges amounting to Rs. 10990 has been deposited by the bank in MC Fund details has been given below as refunded by concerned bank:-

Sr. No.	Bank Charges	Amount Refunded Date
1	9796	19.05.2015
2	100	21.11.2016
3	399	17.05.2019
4	399	17.05.2019
5	56	17.01.2017
6	57	17.01.2017
7	100	17.01.2017
8	15	17.01.2017
9	30	Deposit cash
10	3	31.12.2016
11	29	12.03.2019
12	6	12.03.2019
Total	10990	

An Amount of Rs. 448 has not been refunded by the bank. This amount has entered in cash book which was audited by LAD.

So Para may be dropped please.

बैंक द्वारा काटी गई कुल राशि 11,438 (10,990+448) में से 10,990/-रुपये बैंक द्वारा वापिस एमसी फंड में जमा कर दिये गये हैं। शेष राशि 448/-रुपये का कैश बुक में इंद्राज कर दिया गया है तथा आडिट करवा लिया गया है।

This Para was neither found in original Annual Audit Report 2016-17 nor any requisition was issued during this period.

यह पैरा न तो मूल एटीआर 2016-17 में पाया गया और न ही इस अवधि के दौरान कोई अधियाचना जारी की गई है। अतः यह प्रतीत होता है कि यह पैरा गलती से दर्शाया गया है।

12.	Ladwa	2,50,914/-	Rs. 2,50,914 collected by the committee vide G-8 receipt were deposited late in Municipal Fund. Thus the amount temporarily misappropriated. Recovery of interest be made besides taking suitable action against the defaulting officer/official.
The Department in its written reply stated as under: -			
Interest on late deposited fee has been recovered from the concerned through G8 No. C5/110292128003839 dated 12.11.2021 पैरे में दर्शाई गई राशि के ब्याज की राशि सम्बंधित कर्मचारियों द्वारा कार्यालय में G-8 संख्या C5/110292128003839 द्वारा दिनांक 12.11.2021 को जमा करवा दिया है। अतः इस पैरा को समाप्त करने की कृपा करें।			

हिंदी में उत्तर Appendix-F ds bl ijk d i,baV uacj ¼12½ dks isafMax j[kk t[rk gSA

13.	Assandh	4,78,534/-	An amount of 4,78,534 was realized by G 8 receipt but not deposited in Municipal Fund, hence embezzled.
			Rs.1,06,817 collected by the committee vide G-8 receipt, were deposited late in Municipal Fund. Thus the amount temporarily misappropriated. Recovery of interest be made besides taking suitable action against the defaulting officer/official.
The Department in its written reply stated as under: -			
This amount has been recovered from the salary of Sh. Harcharan, Clerk. नगरपालिका असन्ध द्वारा श्री हरचरण लिपिक के वेतन से राशि काटकर रिकवरी कर ली गई है। अतः इस पैरा को समाप्त करने की कृपा करें।			
All concerned employee has been warned to be careful in future. At present cash is being deposited at time. नगरपालिका द्वारा जो लेट कैश जमा करवाया गया है कर्मचारी को इस बारे समय-2 पर मीटिंग के माध्यम से समझाया गया है तथा भविष्य में समय पर कैश जमा करवाने बारे चेतावनी दी गई है। अतः वर्तमान में समय पर कैश जमा करवाया जा रहा है। अतः इस पैरा को समाप्त करने की कृपा करें।			

हिंदी में उत्तर Appendix-F ds bl ijk d i,baV uacj ¼13½ dks isafMax j[kk t[rk gSA

14.	Cheeka	730/-	Rs.730 in 3 cases were not deposited into Municipal Fund, hence embezzled. Besides this receipt no 8 of G-8 no 1431 was cancelled but not got attested from the secretary, MC Cheeka for its authentication.
			Income realized under various income head were not deposited in time. The same were deposited into Municipal Fund after a considerable gap of time, thus embezzled. Appropriate action should be taken against the official at fault.

The Department in its written reply stated as under: -	
This amount has been deposited in the MC Fund.	
मु० 730/- रुपए की राशि नगरपालिका कोष में जमा करवा दी गई है। रसीद बुक 1431 रसीद नम्बर 8 को रद्द कर सचिव नगरपालिका से सत्यापित करवा दिया गया है।	
All concerned employee has been warned to be careful in future. THis amount has already been deposited in MC Fund.	
पूर्ण आय नगरपालिका कोष में जमा हो गई है। किसी प्रकार का गबन नहीं हुआ। सम्बन्धित शाखा को नोटिस जारी कर दिया गया है। भविष्य में आय समय अनुसार पालिका कोष में जमा करवाने बारे हिदायत दी गई है।	

वि० 277T Appendix-F ds bl ijk d i,baV uacj ¼14½ dks isafMax j[kk t[rk gSA

15.	Kalayatt	87,601/-	An amount of ₹ 87,601 was realized by G8 receipt but not deposited in Municipal Fund, hence embezzled
The Department in its written reply stated as under: -			
This amount has been deposited in the MC Fund & the same has been got verified by the audit. Therefore, you are requested to drop the Audit para.			
नगर पालिका कलायत द्वारा उक्त जी.8 की राशि 87601/- रुपये को नगर पालिका कोष में जमा करवा दिया गया था व आडिट टीम को चैक भी करवा दिया गया था। अतः इस पैरा को समाप्त करने की कृपा करें।			

वि० 277T Appendix-F ds bl ijk d i,baV uacj ¼15½ dks isafMax j[kk t[rk gSA

16.	Gharaunda	12,94,243/-	12,94,243 collected by the committee vide G-8 receipt, were deposited late in Municipal Fund. Thus the amount temporarily misappropriated. Recovery of interest may be made besides taking suitable action against the defaulting officer/official
The Department in its written reply stated as under: -			
There are no embezzlement by the municipal employees, there is only late deposit of amount related to House tax, Rent of MC Shop, License fees, Development charges etc. by two three days to almost one month due to some technical and administrative reasons. The concerned employees, has been warned for future & direction to deposit the amount at suitable time. So, please drop the para.			
नगर निगम कर्मचारियों द्वारा कोई गबन नहीं किया गया है, केवल हाउस टैक्स, एमसी शॉप का किराया, लाइसेंस फीस, विकास शुल्क आदि की राशि कुछ तकनीकी और प्रशासनिक कारणों से दो तीन दिन से लगभग एक महीने तक देर से जमा की गई है। संबंधित कर्मचारियों को भविष्य के लिए चेतावनी दी गई है और उचित समय पर राशि जमा करने का निर्देश दिया गया है। अतः इस पैरा को समाप्त करने की कृपा करें।			

वि० 277T Appendix-F ds bl ijk d i,baV uacj ¼16½ dks isafMax j[kk t[rk gSA

17.	Nissing	8,224/-	An amount of 8,224 collected through G8 receipts were late deposited late in the Municipal Fund. Thus the amount was misappropriated which needs to be justified and interest may be recovered from the official at fault.
The Department in its written reply stated as under: -			
<p>Due to Saturday/Sunday or any other gazetted holiday this amount has been deposited late in MC Fund. Further all concerned have been directed to be careful in future. There is no embezzlement or misappropriation of fund. Hence, para may be dropped please.</p> <p>कार्यालय रिकार्ड चौक करने उपरांत पाया गया कि रसीद न० 47/6,7,8,9,10, 38,39,40 व 5/1,2,3,15,34 से 39 न. तक की सभी रसीदों की राशि 8224 रु० बैंक में जमा की गई है, लेकिन अवकाश या शनिवार, रविवार होने के कारण बैंक में राशि उसी दिन नहीं जमा की गई है। अतः इसमें कोई भी गबन आदि ना होने के कारण पैरा समाप्त करने की कृपा करें।</p>			

वि० 277 Appendix-F ds bl ijk d i,baV uacj ¼17½ dks isafMax j[kk trut 7j

18.	Kharkhoda	2,15,590/-	An amount ₹2,15,590 was collected by the committee vide G-8 receipt, but the same was not deposited in Municipal Committee Fund. Suitable action may be taken against the official at fault along with recovery of the said amount with panel interest.
		12,21,855/-	An amount of 12,21,855 collected by the committee vide G-8 receipt, were deposited late by 3.5 months in Municipal Fund. Thus, the amount temporarily misappropriated. Recovery of interest be made besides taking suitable action against the defaulting officer/official.
The Department in its written reply stated as under: -			
<p>As per record this amount has been deposited in the MC Fund through G8 No. 221. Concerned employee has been warned to be careful in future.</p> <p>रिकार्ड का अवलोकन करने पर पाया गया कि जी० 8 संख्या 221 से प्राप्त 215590/- रु० की राशि पालिका मद में जमा हो चुकी है व संबंधित कर्मचारी को भविष्य में सतर्क रहने की चेतावनी जारी की गई है। उक्त के मध्यनजर पैरा को दफतर दाखिल करने का कष्ट करें।</p>			
<p>As per record this amount has been deposited in the MC Fund through G8 no. 216, 218, 219, 220, 221, 222, 223, 224. Concerned employee has been warned to be careful in future.</p> <p>रिकार्ड में जी० 8 संख्या 216, 218, 219, 220, 221, 222, 223 व 224 का अवलोकन करने पर पाया गया कि मू० 1221855/- रु० की राशि पालिका मद में जमा हो चुकी है व संबंधित कर्मचारी को भविष्य में सतर्क रहने की चेतावनी जारी की गई है। उक्त के मध्यनजर पैरा को दफतर दाखिल करने का कष्ट करें।</p>			

वि० 277 Appendix-F ds bl ijk d i,baV uacj ¼18½ dks isafMax j[kk trut 7j

19.	Indri	24,491/-	An amount of Rs. 24,491 was collected vide G-8 receipt, out of which Rs.251 less deposited and 24,240 were deposited 2 months and 2 days late in Municipal Fund. Suitable action may be taken against the official at fault besides recovery of ₹ 251 less deposited and along with penal interest of 24.240.
The Department in its written reply stated as under: -			
<p>In this connection, it is intimated that the detail of amount for Rs.24,240/- is not found to be entered in the Cash Book of this period. So, this office is not in a position to initiate any action against the defaulters.</p> <p>The amount of Rs.251/- did not also find in Cash Book of at that time. In this position suitable action cannot be taken, If the detail of said amount is available in your good office, please send the same so that the required reply could be submitted.</p> <p>इस संबंध में सूचित किया जाता है कि इस अवधि की कैश बुक में 24,240/- रुपये की राशि का विवरण दर्ज नहीं पाया गया है। इसलिए यह कार्यालय बकाएदारों के खिलाफ कोई कार्यवाई शुरू करने की स्थिति में नहीं है।</p> <p>उस समय की कैश बुक में 251/- रुपये की राशि भी नहीं मिली। इस स्थिति में उचित कार्रवाई नहीं की जा सकती। इस बारे स्थानीय लेखा परीक्षा विभाग से सूचना प्राप्त होते ही ऑडिट पैरे का उत्तर प्रस्तुत कर दिया जायेगा।</p> <p>अतः इस पैरा को समाप्त करने का कष्ट करें।</p>			

वि.सं. 277T Appendix-F ds bl ijk d i,baV uacj 1/419½ dks isafMax j[kk trk gSA

20.	Barara	4,000/-	An amount of Rs. 4,000 collected through G-8 receipts was not deposited to the Municipal Fund resulted into misappropriation of fund. Suitable action may be taken against the official at fault.
The Department in its written reply stated as under: -			
<p>This amount has been recovered from the concerned through G8 No. 010852128005238, 5239, 5240, 5241 dated 03.12.2021.</p> <p>उक्त पैरा बारे आप महोदय को अवगत करवाया जाता है कि आडिट विभाग द्वारा जारी आपत्ति में वर्णित राशि जोकि कार्यालय द्वारा कम जमा करवाई गई थी, कार्यालय द्वारा रसीद सं० 010852128005238, 5239, 5240 व 5241 दिनांक 03.12.2021 द्वारा संबंधित से रिकवर कर ली गई है।</p> <p>अतः उपरोक्त तथ्यों के मध्यनजर उक्त पैरा को ड्रॉप करने करने का कष्ट करें।</p>			

वि.सं. 277T Appendix-F ds bl ijk d i,baV uacj 1/420½ dks isafMax j[kk tr 7j

21.	Radaur	4,621/-	Rs. 4,621 was less deposited in Municipal Fund thus embezzled/misappropriated.
	Total	5,76,19,220/-	
The Department in its written reply stated as under: -			
<p>Rs 120/- deposited vide G8 no 63/RC0021 dated 29.11.2017 & Rs 4500/- already deposited on dated 24.03.2017. Hence para may be dropped & also warned concerned official.</p> <p>जी० नंबर 63/आरसी००२१ दिनांक 29.11.2017 के माध्यम से 120/- रुपये जमा किए गए और दिनांक 24.03.2017 को 4500/- रुपये पहले ही जमा किए जा चुके हैं। इसलिए पैरा को हटाया जा सकता है और संबंधित अधिकारी को चेतावनी भी दी जा सकती है।</p>			

वि० 27T Appendix-F ds bl ijk d i,baV uacj 1/421½ dks isafMax j[kk t[rk gSA

[8] Appendix-‘GI’

Statement showing the Non-Recoveries/Short Recoveries and Losses of Revenue.			
Sr. No.	Name of Municipal Corporation/Council/Committee/Town Improvement Trusts	Amount Rs.	Particulars
Municipal Corporations			
1.	Faridabad	82,99,350/-	As per provisions of the Rules in the Municipal Accounts Code, 1930, recovery of the cost of materials issued to the Contractors was required to be made from running bills of the development works payable to the Contractors from time to time, but as per Central store Register the recovery of 55329 Cement bags ₹150 per bag amounting to 82,99,350 issued to 183 Contractors was not made.
The Department in its written reply stated as under: -			
<p>Notices have been issued to all contractors. Necessary action is being taken in this regard.</p> <p>सम्बन्धित को नोटिस जारी किये गये हैं। इस राशि को रिकवर करने हेतु आवश्यक कार्रवाई अमल में लाई जा रही है।</p>			

वि० 27T Appendix-‘GI’ d bl ijk d i,baV uacj 1/41½ dk isafMax j[kk t[rk gSA

2.	Rohtak	171,7,073/-	Rs. 17,17,073 on account of rent of shops were outstanding against 39 shopkeepers as on 3/2017.
		36,25,423/-	The rent in respect of 77 meat shops was outstanding since 01.04.2005 in the demand and collection register against the shopkeepers as on 31.03.2017.
		2,28,481/-	The fire fighting vehicles were used for extinguishing fire out of Municipal Corporation limit during the year 2016-17 but ₹2,28,481 were still outstanding on account of fire fighting service charges.

The Department in its written reply stated as under: -

An amount of Rs. 10,09,681/- has been recovered out of total amount of Rs. 17,17,073/-.
Necessary action is being taken for recover remaining amount.

वर्ष 2016-17 किराये की बकाया राशि 1717073/- में से नगर निगम द्वारा 1009681/- रु० की राशि की वसूली की जा चुकी है व शेष बकाया राशि की वसूली के लिए निरन्तर प्रयास किये जा रहे हैं। अतः इस पैरा को समाप्त करने की कृपा करें।

An amount of Rs. 24,11,656/- has been recovered out of total amount of Rs. 36,25,423/-
Necessary action is being taken for recover remaining amount.

वर्ष 2016-17 किराये की बकाया राशि 3625423/- में से नगर निगम द्वारा 2411656/- रु० की राशि की वसूली की जा चुकी है व शेष बकाया राशि 1213665/- रुपये की वसूली के लिए निरन्तर प्रयास किये जा रहे हैं। अतः इस पैरा को समाप्त करने की कृपा करें।

The fire in urban as well as rural area is being extinguished/ controlled through the Fire Stations established in the municipal areas. Previously the charges were being levied on account of extinguishing the fire in the rural areas. The recovery is being made through District Development and Panchayat officers from the respective panchayats. However, in most of the cases this amount was not being recovered due to paucity of funds with the panchayat. In municipal areas no such charges were being levied which also was a reason of non-payment of such charges by panchayats.

Now as per the provisions of section 42 (1) of Haryana Fire and Emergency Services Act, 2022, no charges shall be levied for extinguishing the fire and rescue operations within the State.

शहरी एवं ग्रामीण क्षेत्र में आग को नगर निगम क्षेत्र में स्थापित फायर स्टेशन के माध्यम से बुझाया/नियंत्रित किया जा रहा है। पहले ग्रामीण इलाकों में आग बुझाने के नाम पर शुल्क वसूला जाता था। यह वसूली जिला विकास एवं पंचायत अधिकारियों के माध्यम से संबंधित पंचायतों से की जा रही है। हालाँकि, अधिकांश मामलों में पंचायत के पास धन की कमी के कारण यह राशि वसूल नहीं की जा रही थी। नगरपालिका क्षेत्रों में इस तरह का कोई शुल्क नहीं लगाया जा रहा था, जो पंचायतों द्वारा ऐसे शुल्कों का भुगतान न करने का भी एक कारण था।

अब हरियाणा अग्निशमन एवं आपातकालीन सेवा अधिनियम, 2022 की धारा 42(1) के प्रावधानों के अनुसार, राज्य के भीतर आग बुझाने और बचाव कार्यों के लिए कोई शुल्क नहीं लगाया जाएगा।

3.	Panipat	1,23,56,633/-	Municipal Building were occupied by officers/officials of District administration but the rent there of Rs. 1,23,56,633 as assessed by the P.W.D. B & R was not being recovered from them.
		5,09,600 /-	An amount of Rs.5,09,600 on account of Fire charges against various Gram Panchayat was lying pending.
The Department in its written reply stated as under: -			
<p>Efforts has been made an intimation has been sent to the concerned officer/office vide memo no. 1212 dated 17.11.2023.</p> <p>प्रयास किए गए हैं और संबंधित अधिकारी/कार्यालय को ज्ञापन संख्या 1212 दिनांक 17.11.2023 के माध्यम से सूचना भेज दी गई है।</p>			
<p>As per the reply submitted in respect of Appendix-GI (2).</p> <p>परिशिष्ट-जीआई (2) के संबंध में प्रस्तुत उत्तर के अनुसार।</p>			

हिंदी में Appendix-'GI' के बिंदुओं की जांच के लिए आदेश जारी किया गया

4.	Panchkula	36,56,41,935/-	Rs. 36,56,41,935 on account of House Tax, Fire Tax, Rent of Shops. Development Charges and Tower Charges were outstanding on 31/3/2017. The compliance should be made to recover the outstanding amount as per agreement without further delay and action needs to be taken against the defaulters.
		2,000/-	An amount of Rs. 2000 was deposited in form of surcharge for not making payment of interest charges in time. The same may be recovered from officers/employees at fault.
The Department in its written reply stated as under: -			
<p>House Tax, Fire Tax and Rent of Shop were outstanding as on 31.03.2017 of Rs. 28,00,00,000/- approximately has been recovered. Further, an amount of Rs.5,15,05,625/- has been recovered from Tower Companies in the year 2021-22. In this way total Rs.33.15 crores have been recovered.</p> <p>कुल राशि 36,56,41,935 /- में से लगभग 28,00,00,000 /- रुपये हाउस टैक्स तथा रेंट के रूप में तथा 5,15,05,625 रुपये टावर कंपनियों से रिकवर कर लिये गये हैं। इस प्रकार कुल 33.15 करोड़ रुपये पैरे में दर्शाई गई राशि में से रिकवर किये गये हैं।</p>			
<p>The matter is being examined and action taken report will be submitted at the earliest possible.</p> <p>इस मामले से सम्बन्धित रिकार्ड की जांच की जा रही है, कार्रवाई रिपोर्ट जल्द ही प्रस्तुत कर दी जाएगी।</p>			

हिंदी में Appendix-'GI' के बिंदुओं की जांच के लिए आदेश जारी किया गया

5.	Yamuna Nagar	87,78,096/-	An amount of Rs. 87,78,096/- were deposited to Haryana and Punjab High Court on account of enhanced award of land acquisition. The same may be recovered from the plot/land holders.
		9,44,234/-	An amount of Rs. 9,44,234/- were deposited to Haryana and Punjab High Court on account of enhanced award of land acquisition. The same may be recovered from the plot/land holders.
		24,79,350/-	In different cases agriculture land was not auctioned/leased out, since the period mentioned against each and corporation has to bear recurring loss of Rs. 24,79,350/- approximately. Appropriate action may be taken at the earliest against the official at fault.
		3,90,088/-	The agriculture land was leased out at lesser rates as compared to previous auction but reasons for leasing out the land at lesser rates were not mentioned in auction register resulting into loss of revenue to the tune of Rs. 390088/- to the Corporation Fund. Appropriate steps may be taken at the earliest.
		39,61,600/-	While reviewing the Demand and Collection Register of Rent of Yamuna Nagar zone, it was noticed that shops, show rooms of the corporation remain vacant since the period mentioned against each and the corporation made no efforts to rent out the same which has caused heavy recurring loss of revenue to the tune of Rs. 39,61,600 approximately upto 31/03/2017. Strenuous efforts may be made to rent out the shops/showrooms to avoid further heavy recurring loss of revenue to the Corporation Fund.
		9,65,05,000/-	Contract regarding the collection of Door to Door Garbage, Segregation and Transport thereof was given to M/S Dig-Man Power and Security Pvt. Ltd Sirsa for the period of 01/05/2016 to 30/04/2017, with certain implied conditions such as; 1. As per condition no. 44 of agreement with the above firm the Corporation will make the payment only after collection of sanitation tax and the ibid tax was to be deposited daily in Corporation fund. 2. Office report of noting at page 1 of this file shows that Corporation will get revenue of Rs 1.13 Cr. per month for which a mechanism was to be developed with the help of officer of the Corporation.

			<p>3. Tender fees and earnest money of the contract of Rs. 5,05,000 which was to be deposited on 12/03/2016 was deposited on 11/07/2016 i.e. even after start of work on 01/05/2016.</p> <p>4. Concerned official has not signed the paper/file as under clause 34 of the agreement which is not in spite of the above payment that Rs. 2.5 Cr. Was given by the Corporation authority to the above firm on the pretext to avoid any hindrance in day to day sanitation work. Although recovery of sanitation Tax was only Rs. 18,20,546 during the year 2016-17 against the budget of 6 Cr. of Sanitation Tax later the contract was cancelled on 28/2/2017 due to non-performance of the contractual agency. Thus the Corporation suffered a loss of more than Rs. 5.5 Cr. apart from making a payment taking Rs. 22.5 Cr. (approximate). Appropriate actions against the officer/ official at fault besides recovery of sanitation tax either from said company or beneficiaries.</p>
		6,44,823/-	<p>While tracing the vouchers for the month of February. 2016 in General Cash Book, it was noticed that Rs. 6,44,823 was paid as penalty charge due to non-deposit of service tax timely (on due date), to the concerned department. This was not in order and not a fit charge on the corporation fund. The same may be justified suitably otherwise recovery be made from the official at fault and compliance shown to audit.</p>

The Department in its written reply stated as under: -

On the date 07-05-2021 of notification no. 14/15/2021&4CI of the government, a notification was made regarding non-recovery of the increased amount of land sold through the auction of the Municipal Improvement Board. Scheme No. 7 for recovery of amount paid to the land owners in the Honorable Court in the land acquisition case of Trust Cell Jagadhri. Notices issued for increased amount to the plot holders of Indira Colony Jagadhri as per the above notification of the Government, date of Municipal Corporation has been canceled unanimously in the general meeting held on 30.06.2021.

So please end this paragraph.

सरकार के नोटिफिकेशन नं० 14/15/2021&4CI दिनांक: 07.05.2021 में नगर सुधार मण्डल की निलामी द्वारा बेची गई भूमि की बढ़ी राशि की वसूली नहीं करने बारे नोटिफिकेशन किया गया। ट्रस्ट सैल जगाधरी की भूमि अधिग्रहण मामले में माननीय न्यायालय में भू-मालिकों को अदायगी की गई राशि की वसूली हेतु स्कीम नं० 7. इन्दिरा कालोनी जगाधरी के प्लॉट होल्डरों को बढ़ा राशि के जारी किए गए नोटिसों को सरकार के उपरोक्त नोटिफिकेशन अनुसार नगर निगम की दिनांक 30.06.2021 को हुई साधारण बैठक में सर्वसम्मति से रद्द कर दिया गया है।

अतः इस पैरा को समाप्त करने की कृपा करें।

In the government's notification no. 14/15/2021& 4CI dt. 07.05.2021, a notification was made about not recovering the increased amount of land sold through the auction of the Municipal Improvement Board. In the case of land acquisition of Trust Cell Jagadhri, the notices issued for the increased amount to the plot holders of Scheme No. 7. Indira Colony Jagadhri for the recovery of the amount paid to the land owners in the Honorable Court, as per the above notification of the Government, date of Municipal Corporation. Has been canceled unanimously in the general meeting held on 30.06.2021.

So please end this paragraph.

सरकार के नोटिफिकेशन नं० 14/15/2021& 4CI दिनांक: 07.05.2021 में नगर सुधार मण्डल की निलामी द्वारा बेची गई भूमि की बढ़ी राशि की वसूली नहीं करने के बारे में नोटिफिकेशन किया गया। ट्रस्ट सैल जगाधरी की भूमि अभिग्रहण मामले में माननीय न्यायालय में भू-मालिकों को अदायगी की गई राशि की वसूली हेतु स्कीम नं० 7. इन्दिरा कालोनी जगाधरी के प्लॉट होल्डरों को बढ़ा राशि के जारी किए गए नोटिसों को सरकार के उपरोक्त नोटिफिकेशन अनुसार नगर निगम की दिनांक 30.06.2021 को हुई साधारण बैठक में सर्वसम्मति से रद्द कर दिया गया है।

अतः इस पैरा को समाप्त करने की कृपा करें।

Sir, the bidding for the village land and pond falling within the municipal corporation limits was done on 25.06.13, 27.04.2014, 30.04.2014 and 09.05.2014, 21.05.2015, 16.05.2016. Out of which, due to the level of some land being below the road level, there is standing water and due to the dirty water of the village coming into the ponds, some due to court cases on the land and some due to forest and barrenness and the fixed rate is high. Due to this, the bid could not be placed.

So please drop the audit para.

श्रीमान जी, नगर निगम की सीमा में पड़ने वाले गांव की भूमि व तालाब की बोली दिनांक 25.06.13, 27.04.2014, 30.04.2014 व 09.05.2014, 21.05.2015, 16.05.2016 की गई थी। जिसमें से कुछ भूमि का लेवल सड़क के लेवल से नीचे होने के कारण पानी खड़ा होता है व तालाबों में गांव का गंदा पानी आने के कारण और कुछ भूमि पर कोर्ट केस होने के कारण व कुछ पर जंगल व बंजर होने के कारण व निर्धारित रेट अधिक होने के कारण बोली नहीं चढ़ पाई थी।

अतः ऑडिट पैरा ड्रॉप करने की कृपा करें।

Sir, the bidding for the village land and pond falling within the municipal corporation limits was done on 25.06.13, 27.04.2014, 30.04.2014 and 09.05.2014, 21.05.2015, 16.05.2016. Out of which, due to the level of some land being below the road level, there is standing water and due to dirty village water coming into the ponds, some due to court cases on the land and some due to forest and barrenness and the fixed rate is higher. Due to this, the bid could not be placed.

So please drop the audit para.

श्रीमान जी, नगर निगम की सीमा में पड़ने वाले गांव की भूमि व तालाब की बोली दिनांक 25.06.13, 27.04.2014, 30.04.2014 व 09.05.2014, 21.05.2015, 16.05.2016 की गई थी। जिसमें से कुछ भूमि का लेवल सड़क के लेवल से नीचे होने के कारण पानी खड़ा होता है व तालाबों में गांव का गंदा पानी आने के कारण और कुछ भूमि पर कोर्ट केस होने के कारण व कुछ पर जंगल व बंजर होने के कारण व निर्धारित रेट अधिक होने के कारण बोली नहीं चढ़ पाई थी।

अतः ऑडिट पैरा ड्रॉप करने की कृपा करें।

Sir, shop no. 39 Sacha Sauda Market falling within the limits of Municipal Corporation, being close to the railway gate and shop no. 54, 57, 61, 62 and 68 situated on Workshop Road being away from the stairs on the first floor and Kanhaiya Sahib. Due to lack of main market around showrooms 19 and 20 located at the Chowk and due to high reserve price, the above shops have not been able to bid. A total of 10 shops are located in Gurudwara near Budiya, all 10 shops have been allotted on 23.07.2018. The shops of the Municipal Improvement Board were repeatedly bid for by the office but no bidder has placed the bid.

So please drop the audit para.

श्रीमान जी, नगर निगम की सीमा में पड़ने वाली दुकान नं० 39 सच्चा सौदा मार्केट, रेलवे फाटक के नजदीक होने कारण व वर्क"ऑप रोड स्थित दुकान नं 54,57,61,62 व 68 प्रथम तल पर सीढ़ियों से दूर होने के कारण और कन्हैया साहिब चौक पर स्थित शो-रूम 19 व 20 के आस-पास मेन बाजार न होने के कारण व रिजर्व प्राईज अधिक होने के कारण उपरोक्त दुकानों की बोली नहीं चढ़ पाई है। कुल 10 दुकान बुडिया नजदीक गुरुद्वारा में स्थित है, जो दिनांक 23.07.2018 को सभी 10 दुकानें अलाट कर दी गई है। नगर सुधार मण्डल की दुकानों की बार-बार कार्यालय द्वारा बोली करवाई गई थी परन्तु कोई भी बोली दाता द्वारा बोली नहीं लगाई गई है।

अतः ऑडिट पैरा ड्राप करने की कृपा करें।

Regarding the related audit para, it is informed to your service that regarding door-to-door garbage collection, its separation and transportation by the Municipal Corporation, in the year 2016, from 01.05.2016 to 30.04.2018, M/s Dig Man Power and Security Pvt. Ltd. The contract was given for 2 years.

1. As per condition No. 44 of the agreement with the above mentioned firm, the amount of the bills was paid to the concerned agency by the Municipal Corporation only after the collection of sanitation tax.
2. It is informed to your service that as per the estimate prepared for the contract, the corporation was to get a revenue of Rs 1.13 crore, but due to non-fulfillment of the contract period, the contract could run only for 10 months due to which the Sanitation Tax was canceled. The amount received as revenue is less. Apart from this, it is also brought to your notice that repeated letters were written to the concerned agency regarding collecting user charges, but every time the agency replied that people are refusing to pay user charges and people are not paying the same.
3. Rs. 5000 as tender fee by the concerned agency on 12.03.2016. The amount was deposited. Apart from this, Rs 5 lakh will be given by the successful agency. The amount was deposited as security amount in the month of 2016 itself.
4. The terms of the agreement made with the agency have been signed by the concerned officer. Apart from this, it is brought to your notice that based on the discussions held in the meeting with the Municipal Corporation officials and the representatives of Ding Man Power Agency, an assurance was given by the agency to collect the user charges in full and deposit it in the corporation fund. The agency has written repeatedly requesting that it has become unable to bear the wages of labour, oil for vehicles and other expenses. After which the agency was given Rs. 2,46,70,698/- for 5 months by the Municipal Corporation. The amount had to be paid because the agency had written repeatedly requesting that the salaries of the employees working under them, oil in vehicles etc. and EPF and ESI of the employees could be deposited and the daily sanitation work should be done. There should be no obstacles.

Apart from the above, it is also informed that Rs. 6 crores were estimated in the budget for the year 2016.17 but due to user charges not being collected completely and the contract for door to door garbage collection not being successful, on 28.02.2017 The contract of the concerned agency was canceled and the bills of the agency for 5 months were Rs 2,43,68,166/-. Amount and Rs 5 lakh. The firm was blacklisted by withholding the security amount.

Therefore, please feel free to drop the paragraph in view of the above facts.

सम्बन्धित ऑडिट पैरा बारे आपकी सेवा में अवगत करवाया जाता है कि नगर निगम द्वारा घर-घर से कूड़ा उठाने, उसके पृथक्करण और परिवहन के सम्बन्ध में वर्ष 2016 में दिनांक 01.05.2016 से 30.04.2018 तक मै0 डिग मैन पावर एण्ड सिव्योरिटी प्राईवेट लिमिटेड को 2 वर्ष के लिये ठेका दिया गया था।

1. उपरोक्त फर्म के साथ हुये ईकरारनामों की शर्त स0 44 के अनुसार स्वच्छता कर की वसूली के बाद ही नगर निगम द्वारा सम्बन्धित एजेन्सी को बिलों की राशि का भुगतान किया गया था।
2. आपकी सेवा में अवगत करवाया जाता है कि ठेके के लिए तैयार किये गये अनुमान अनुसार निगम को 1.13 करोड़ रुपये का राजस्व मिलना था, परन्तु ठेके की समयावधि पूरी न होने के कारण ठेका केवल 10 माह तक ही चल पाया जिस कारण स्वच्छता कर की राशि राजस्व के रूप में कम प्राप्त हुई है। इसके अतिरिक्त आपकी सेवा में यह भी अवगत करवाया जाता है कि सम्बन्धित एजेन्सी को युजर चार्जिज एकत्रित करने बारे बार.बार पत्र भी लिखे गये थे परन्तु एजेन्सी द्वारा हर बार यह लिखकर दिया गया कि लोग युजर चार्जिज देने से मना कर रहे हैं तथा लोगो द्वारा यह भी कहा जा रहा है कि यह स्कीम स्वच्छ भारत मिशन के तहत प्रधानमंत्री द्वारा निःशुल्क शुरू की गई है तथा उक्त फर्म द्वारा युजर चार्जिज पूर्ण रूप से एकत्रित करके निगम कोष में प्रतिदिन जमा न करवाने के कारण सम्बन्धित एजेन्सी के बिलों की 2,43,68,166/रु. की राशि भी नगर निगम द्वारा रोकी हुई है व फर्म को ब्लैक लिस्ट भी कर दिया गया है।
3. सम्बन्धित एजेन्सी द्वारा निविदा शुल्क के रूप में दिनांक 12.03.2016 को 5000 रु० की राशि जमा करवा दी गई थी। इसके अतिरिक्त सफल एजेन्सी द्वारा 5 लाख रु. सिव्योरिटी राशि के रूप में माह 4/2016 में ही जमा करवा दिये गये थे।
4. एजेन्सी के साथ किये गये इकरारनामों की शर्तों पर सम्बन्धित अधिकारी के हस्ताक्षर करवा दिये गये हैं। इसके अतिरिक्त आपकी सेवा में यह अवगत करवाया जाता है कि नगर निगम के अधिकारियों तथा डिग मैन पावर एजेन्सी के प्रतिनिधियों के साथ बैठक में हुये विचार.विमर्श पर एजेन्सी द्वारा पूर्ण रूप से युजर चार्जिज एकत्रित करके निगम कोष में जमा करवाने का आवासन दिया गया तथा एजेन्सी द्वारा बार.बार लिखकर यह अनुरोध किया गया कि लेबर का वेतन, वाहनो का तेल व अन्य खर्चे वहन करने में असमर्थ हो गये हैं। जिसके पश्चात एजेन्सी को नगर निगम द्वारा 5 माह का 2,46,70,698/रु० की राशि का भुगतान इसलिए करना पड़ा क्योंकि एजेन्सी द्वारा बार.बार लिखकर अनुरोध किया गया कि उनके अधीन कार्यरत कर्मचारियों व वेतन व वाहनो में तेल इत्यादि तथा कर्मचारियों का ई.पी.एफ व ई.एस.आई जमा करवाया जा सके तथा दैनिक स्वच्छता कार्य में कोई बाधा न आये।

उक्त के अतिरिक्त यह भी अवगत करवाया जाता है कि वर्ष 2016.17 के बजट में 6 करोड़ का अनुमान लगाया गया था परन्तु युजर चार्जिज पूर्ण रूप से एकत्रित न होने व डोर टू डोर कूड़ा एकत्रित करने का ठेका सफल न होने के कारण दिनांक 28.02.2017 को सम्बन्धित एजेन्सी का ठेका रद्द कर दिया गया था व एजेन्सी के 5 माह के बिलों की 2,43,68,166/रु. राशि व 5 लाख रु. सिव्योरिटी राशि रोक कर फर्म को ब्लैक लिस्ट कर दिया गया था।

अतः उक्त तथ्यों के मददेनजर पैरा ड्राप करने का कष्ट करे।

Regarding this paragraph, you are informed that an amount of interest amounting to Rs. 644823/- was charged on late deposit of service tax charged on rented shops by the Municipal Corporation in the department. The approval of which has been deposited in compliance with the order dated 11.02.2016 of the then Commissioner, because this service tax was imposed by the Government of India and in case of non-deposit of interest on service tax, the department may suffer huge financial loss. For this reason, it was appropriate to deposit it in compliance with the orders of the then Commissioner.

Therefore, in view of the above facts, please feel free to drop the paragraph.

इस पैरा बारे आपको अवगत करवाया जाता है कि नगर निगम के द्वारा किराए की दुकानों पर चार्ज किए गए सर्विस टैक्स विभाग में देरी से जमा करवाने पर ब्याज की राशि 644823/- रुपए बनाए गए थे। जिसकी स्वीकृति तत्कालीन आयुक्त महोदय जी के आदेश दिनांक 11.02.2016 की अनुपालना में जमा करवा दिए गए हैं, क्योंकि यह सर्विस टैक्स भारत सरकार के द्वारा लगाए गए थे और सर्विस टैक्स पर लगा ब्याज ना जमा करवाने की स्थिति में विभाग काफी वित्तीय हानि हो सकती थी। इस कारण तत्कालीन आयुक्त महोदय जी के आदेशों को अनुपालना में जमा करवाना उचित था।

अतः उक्त तथ्यों के मध्येनजर पैरा का ड्राप करने का कष्ट करें।

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6.	Ambala	1,27,000/-	Rs. 72,000 & Rs. 55,000 were paid to Sh. Surinder Carrier and Sh. Harbans Singh, respectively for removal demolition of illegal construction but the amount was to be recovered from the encroachers, which has not been recovered yet. Suitable action should be taken to recover the amount at the earliest.
		13,05,900/-	The record of Agriculture land of the Gram Panchayat in four cases which were merged in the Municipal Corporation, Ambala, the agriculture lands were not leased out since long resulting which that Corporation has suffered loss to the tune of ₹ 13,05,900 approximately due to non-leasing of agriculture land. All agriculture land may be leased out immediately to avoid the loss to the corporation besides taking suitable action against the official at fault.
		37,800/-	An amount of 37800 is pending against Gram Panchayats on account of fire vehicle charge.

The Department in its written reply stated as under: -

In reply of this Para it is submitted that the concerned branch has been already recovered mounting to Rs 1.10,000/- vide G-8 No. 767/30, dated 28.05.2018 from Vijay Lakshmi W/o Sh Vijay Kumar and efforts are being made to recover the balance amount.

इस पैराग्राफ के उत्तर में यह प्रस्तुत किया गया है कि संबंधित शाखा को विजय लक्ष्मी पत्नी श्री विजय कुमार से जी-8 नंबर 767/30, दिनांक 28.05.2018 के माध्यम से 1,10,000/- रुपये की वसूली पहले ही की जा चुकी है और प्रयास जारी हैं शेष राशि की वसूली के लिए प्रयास किये जा रहे हैं।

In reply to this Para it is submitted that efforts were made to lease out the land of gram Panchayats which were included in Municipal Corporation, Ambala from time to time by this office. Due to showing of less interest by the parties at site no action was taken to finalize the Auction for the period mentioned in this Para. Accordingly there is no fault of any official in this regard.

इस पैरा के उत्तर में यह प्रस्तुत किया गया है कि इस कार्यालय द्वारा समय-समय पर नगर निगम, अम्बाला में शामिल ग्राम पंचायतों की भूमि को पट्टे पर देने का प्रयास किया गया था, स्थल पर पार्टियों द्वारा कम रुचि दिखाने के कारण कोई कार्रवाई नहीं की गई थी। इस पैरा में उल्लिखित अवधि के लिए नीलामी को अंतिम रूप देने के लिए तदनुसार, इस संबंध में किसी भी अधिकारी की कोई गलती नहीं है।

As per the reply submitted in respect of Appendix-GI (2).

परिशिष्ट-जीआई (2) के संबंध में प्रस्तुत उत्तर के अनुसार।

Annexure-2 Appendix-'GI' of the report of the audit of the Municipal Corporation, Ambala

7.	Karnal	12,61,400/-	On checking of auction register for lease of agriculture land in various villages merged in corporations, it was noticed that lease money amounting to Rs.12,61,400 was not recovered so far. No action was initiated for vacation of land by cancelation of lease which resulted into loss of revenue to the tune of Rs.12,61,400.
		1,07,66,250/-	Rent of shop was to be realized by 7 th of the each following month without penalty and after that with penalty @ Rs. 50 per day and 12% interest for delayed period was to be realized as per instruction issued from time to time by The Director Urban Local Bodies Haryana Chandigarh memo no. TP-A/2007/9792/-9885 dated 13/03/2007. But the rent of shops was not realized from the tenants. As such Rs. 1,07,66,250 were outstanding against tenants on account of arrears of rent and penalty.
		2,56,314/-	Rs. 2,56,314/- were outstanding on account of personal loan against, those who have expired/ retired/ transferred from Municipality and no dues/ last pay certificate have also been issued without recovery of outstanding amount. The responsibility for this Gross lapse may be fixed.
		2,24,400/-	Rs. 2,24,400/- were outstanding on account of firefighting charges against various Gram Panchayat.
		16,29,425/-	Rs. 16,29,425/- were received as income in cash Book during 3/72 to 31/03/15 but the credit of the same was still not shown in bank pass book. Hence the amount are still outstanding as per reconciliation statement. The bank authorities may be approached and amount got credited in Municipal Fund, failing which the demand be raised against persons whose cheques were dishonoured beside investigating the matter.

The Department in its written reply stated as under: -

Efforts are being made to recover the outstanding amount vide office letter no 2392/MCK dated 11.10.2017 and subsequent reminder no. 8392/MCK dated 11.10.2017, no. 10833/MCK dated 07.12.2017 and no. 1142/MCK dated 24.01.2018, D.O. letter with commissioner, D.O. no 2749/MCK dated 01.03.2018 letter no. 327/MCK dated 01.03.2018 letter no. 327/MCK dated 10.01.2022 and letter no 7661/MCK dated 04.12.2023 requested the Tehsildar Karnal to furnish the detail of property of the concerned persons. On the receipt above said detail of outstanding amount will be recovered as a arrear of Land Revenue under Rules.

कार्यालय पत्र संख्या 2392/एमसीके दिनांक 11.10.2017 एवं अनुवर्ती अनुस्मारक संख्या के माध्यम से बकाया राशि की वसूली हेतु प्रयास किये जा रहे हैं। 8392/एमसीके दिनांक 11.10.2017, क्र. 10833/एमसीके दिनांक 07.12.2017 एवं क्रमांक. 1142/एमसीके दिनांक 24.01.2018, डी.ओ. आयुक्त, डी. ओ. के साथ पत्र क्रमांक 2749/एमसीके दिनांक 01.03.2018 पत्र क्रमांक. 327/एमसीके दिनांक 01.03.2018 पत्र क्रमांक. 327/एमसीके दिनांक 10.01.2022 तथा पत्र संख्या 7661/एमसीके दिनांक 04.12.2023 द्वारा तहसीलदार करनाल से संबंधित व्यक्तियों की संपत्ति का विवरण प्रस्तुत करने का अनुरोध किया गया। उपरोक्त विवरण प्राप्त होने पर बकाया राशि की वसूली नियमानुसार भू-राजस्व के बकाया के रूप में की जायेगी।

In the context of the above subject, the officers are informed that recovery of Rs. 1,21,93,917/- was to be done by the year 31.03.2018, taking action on which the Rent Branch, Municipal Corporation Karnal has been depositing the rent to the tenants from time to time. Notices were issued to get it done. Out of which some tenants had deposited the outstanding amount and some shopkeepers had deposited part payment and the shops of those tenants who had not paid the rent even after being given notice, were sealed by the office on the spot.

The details of rent recovery made every year are as follows:-

Sr. No.	Year	Amount
1.	2018-19	28956/-
2.	2019-20	1257377/-
3.	2020-21	3334740/-

Therefore, every effort is being made for recovery. A total of 153 notices have been issued in the year 2023-24 and some shops have also been sealed and till date no rent has been deposited by the tenants of those shops which have been sealed. It has been done, whatever decision the officials take in this regard, action will be taken accordingly.

उपरोक्त विषय के संदर्भ में अधिकारीगण को अवगत कराया जाता है कि वर्ष 31.03.2018 तक रु० 1,21,93,917/- की रिकवरी की जानी थी जिस पर कार्यवाई करते हुए किराया शाखा, नगर निगम करनाल द्वारा किरायेदारों को समय समय पर किराया जमा करवाने बारे नोटिस जारी किये गए थे। जिनमें से कुछ किरायेदारों द्वारा बकाया राशि जमा करवा दी गई थी व कुछ दुकानदारों द्वारा पार्ट पेमेंट जमा करवाई गई थी तथा जिन किरायेदारों ने नोटिस दिए जाने के पश्चात भी किराये की अदायगी नहीं की थी।

उन दुकानों को कार्यालय द्वारा मौके पर सील कर दिया गया था। प्रति वर्ष किराया की जो रिकवरी की गई है उसका विवरण निम्न प्रकार से है:-		
Sr. No.	Year	Amount
1.	2018-19	28956/-
2.	2019-20	1257377/-
3.	2020-21	3334740/-
अतः रिकवरी के लिए भरसक प्रयास किये जा रहे हैं वर्ष 2023-24 में कुल 153 नोटिस भी जारी किये गए हैं तथा कुछ दुकानों को सील भी किया गया है व जिन दुकानों को सील किया गया है उन किरायेदारों द्वारा आज तक भी कोई किराया जमा नहीं करवाया गया है, इस सम्बन्ध में अधिकारीगण जो भी निर्णय लेंगे उस अनुसार कार्यावाही कर दी जायेगी।		
The Government has been requested to write off the outstanding advance/ Loans against official who have expired vide this office memo no. 7559/ESTT/MCK Dt. 03.08.21. सरकार से अनुरोध किया गया है कि इस कार्यालय ज्ञापन संख्या 7559/ईएसटीटी/एमसीके दिनांक. 03.08.21. के माध्यम से उन अधिकारियों के खिलाफ बकाया अग्रिम/ऋण माफ कर दिया जाए जिनकी या तो समय सीमा समाप्त हो गई है।		
As per the reply submitted in respect of Appendix-GI (2). परिशिष्ट-जीआई (2) के संबंध में प्रस्तुत उत्तर के अनुसार।		
The audit has shown an amount of Rs 1629425/-, out of which the amount of serial no. 1 to 4 has been settled as Rs 6795/- and in addition to this, the amount shown from serial number 49 to 52 is Rs 568134/-. The amount has also been settled as per the cash book of the Municipal Corporation. The record of the remaining amount is quite old. Please feel free to drop it. आडिट द्वारा 1629425/- की राशि दर्शाई गयी है उसमें क्रमांक न० 1 से 4 तक की राशि 6795/- रु० सैटल हो गयी है व इसके अतिरिक्त क्रम संख्या 49 से 52 तक दर्शाई गयी 568134/- रु० की राशि भी नगर निगम के कैश बुक अनुसार मत सैटल हो चुकी है। बाकी शेष बची राशि का रिकार्ड काफी पुरान है। कृप्या इसे डाप करने का कष्ट करें।		

विषय: Appendix-'GI' दिनांक 15.08.2021, बावजूद कि 15.08.2021 को ज्ञापन संख्या 7559/ESTT/MCK Dt. 03.08.21.

Municipal Councils

8.	Hansi	15,241/-	While checking the income of rent etc, it has been noticed that in the 15 cases, the income amounting to Rs.15,241 was less/short realized due to wrong totals in the receipt books (G-8). The same may be recovered from the official at fault and credit into the M.C. Fund.
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The Department in its written reply stated as under: -
<p>Notices have been issued to the tenants and the pending amount will be recovered soon.</p> <p>किरायेदारों को नोटिस जारी कर दिए गए हैं और जल्द ही बकाया राशि वसूल की जाएगी।</p>

विषय: Appendix-'GI' दि. 11.01.2019 के संबंध में नगर परिषद नरवाना द्वारा नगर में दर्शाई गई दुकानों के किराये की राशि वसूल कर ली गई है। अतः आप महोदय से उक्त पैरा समाप्त करने का अनुरोध किया जाता है।

9.	Narwana	63,02,746/-	Rs. 63,02,746/- were outstanding on account of shop rent against the tenants.
		88,200/-	Rs. 88,200/-were outstanding on account of firefighting charges against Gram Panchayats.
		5,00,054/-	During the collection of rent from tenants Rs. 5,00,054/- @ 12.36 % of the actual receipt i.e. Rs. 40,45,742/- were less received as service tax resulting into loss of revenue to Govt.

The Department in its written reply stated as under: -
<p>Regarding the objection shown in the above paragraph, it is written that the Municipal Council Narwana has recovered the amount of rent of the shops mentioned in the paragraph. Therefore, it is requested to drop the above para.</p> <p>उक्त पैरा में दर्शाई गई आपत्ति बारे लिखा जाता है कि नगर परिषद् नरवाना द्वारा पैरा में दर्शाई गई दुकानों के किराये की राशि वसूल कर ली गई है। अतः आप महोदय से उक्त पैरा समाप्त करने का अनुरोध किया जाता है।</p>
<p>As per the reply submitted in respect of Appendix-GI (2).</p> <p>परिशिष्ट-जीआई (2) के संबंध में प्रस्तुत उत्तर के अनुसार।</p>
<p>The total outstanding amount of service tax in the year 2016-17 has been shown by the audit team in Municipal Council office Narwana to be Rs 500054/-. Whereas, as per the orders issued by the Government, the Municipal Council, Narwana, in the year 2019-20, an application was made by the office under the Sabka Vikas Scheme 2019 run by the concerned Service Tax Department, the above amount was waived off by the concerned department by providing exemption. The certificate has been issued. Copy attached herewith. Therefore, it is requested to drop the above para.</p> <p>नगर परिषद् कार्यालय नरवाना में आडिट टीम द्वारा वर्ष 2016-17 में कुल बकाया सर्विस टैक्स की राशि 500054/- ₹0 को दिखाया गया है। जब कि सरकार द्वारा जारी आदेशों की हिदायतनुसार नगर परिषद्, नरवाना द्वारा वर्ष 2019-20 में सम्बन्धित सर्विस टैक्स विभाग द्वारा चलाई गई सबका विकास स्कीम 2019 के तहत कार्यालय द्वारा आवेदन किया गया था उपरोक्त राशि को सम्बन्धित विभाग द्वारा छूट प्रदान करते हुए माफ करके प्रमाण पत्र जारी किया जा चुका है। प्रति साथ संलग्न अतः आप महोदय से अनुरोध है कि उक्त पैरा को दफतर दाखिल करने का कष्ट करें।</p>

विषय: Appendix-'GI' दि. 11.01.2019 के संबंध में नगर परिषद नरवाना द्वारा नगर में दर्शाई गई दुकानों के किराये की राशि वसूल कर ली गई है। अतः आप महोदय से उक्त पैरा समाप्त करने का अनुरोध किया जाता है।

10.	Thanesar	505	While checking the log book of Sanitation Branch for the M/o March 2016, it was found that 13 ltrs HSD balance was less shown in log book which resulted a loss of Rs. 505.50 to the Municipality. The same may be recovered from the official at fault.
The Department in its written reply stated as under: -			
<p>After examining the records/log book amounting to Rs. 505.50/-, it was found that due to smooth running of cleaning work, more work was done with some vehicles and due to the congestion situation in the city, oil consumption was more. Thus, there is no irregularity of any kind in this.</p> <p>So please drop this para.</p> <p>राशि 505.50/- रूपए बारे रिकार्ड/लोग बुक का अवलोकन करने उपरांत पाया गया कि सफाई 2 कार्य को सूचारु रूप चलाने के कारण कुछ वाहनों से अधिक कार्य करवाया गया तथा शहर में भीड़/जाम की स्थिति होने के कारण तेल की खपत अधिक हुई। इस प्रकार इसमें किसी प्रकार की कोई अनियमितता नहीं है।</p> <p>अतः इस पैरा को समाप्त करने की कृपा करें।</p>			

Appendix-'G' of the Municipal Council, Rohtak

11.	Bahadurgarh	76,35,755/-	Rs. 76,35,755/- were short realized by concerned branch of the Municipal Council from the applicant while sanctioning the Building Plans/Maps.
		40,00,000/-	Because of non-investment of Municipal Funds in the deposit schemes, the Council lost approximately Rs. 40,00,000/- of income in the form of interest from 01/04/16 to 31/03/17. Reasons of the aforesaid financial mismanagement may be justified.
		2,22,850/-	Demand and Collection register of Fire Branch shows Rs. 2,22,850/- outstanding for the period 04/16 to 03/17. The amount should be recovered immediately.
The Department in its written reply stated as under: -			
<p>As per audit observation the amount of Rs.992440/- has been recovered from building plan. The notices of recovery had already been issued. So, now the process of issuance of notice is being made again. Further, the status of recovery amount will be intimated to your good office. (the detail of recovered amount). It is also stated that as per report of Building Inspector that Enquiry is being under process from vigilance Department, Rohtak and after Re-audit the report will be submitted Shortly.</p>			

लेखापरीक्षा अवलोकन के अनुसार बिलडिंग प्लान से 992440/- रुपये की राशि वसूल की गई है। वसूली के नोटिस पहले ही जारी हो चुके थे। इसलिए अब दोबारा नोटिस जारी करने की प्रक्रिया बनाई जा रही है। इसके अलावा, वसूली राशि की स्थिति आपके अच्छे कार्यालय को सूचित की जाएगी। (बरामद रकम का विवरण) यह भी कहा गया है कि भवन निरीक्षक की रिपोर्ट के अनुसार, सतर्कता विभाग, रोहतक से जांच प्रक्रियाधीन है और पुनः ऑडिट के बाद रिपोर्ट शीघ्र ही प्रस्तुत की जाएगी।

As per audit observation it is submitted that generally Municipal Council Contingent expenditure remains more than for fund received. Due to meet- out the emergent expenditure, funds are not invested in the deposit scheme during 01-04-2016 to 31-03-2017. However, in future funds will be managed in proper way. Therefore, it is requested to drop the above para.

लेखापरीक्षा अवलोकन के अनुसार यह प्रस्तुत किया गया है कि आम तौर पर नगर परिषद आकस्मिक व्यय प्राप्त निधि से अधिक रहता है। आकस्मिक व्यय को पूरा करने के कारण 01-04-2016 से 31-03-2017 के दौरान जमा योजना में धनराशि का निवेश नहीं किया गया है। हालांकि, भविष्य में फंड का प्रबंधन उचित तरीके से किया जाएगा। अतः आपसे अनुरोध है कि कृपा पैरा हटा दिया जाए।

As per audit observation it is submitted that after checking the record it has been found that the record of Demand and collection register for the year 2016-17 has been shown the total outstanding Amount 33800/- instead of amount of Rs. 222850/- So, now the notices have been issued to the concern for deposit the amount. Further the Status the recovery amount will be intimated to your good office.

लेखापरीक्षा अवलोकन के अनुसार यह प्रस्तुत किया गया है कि रिकॉर्ड की जांच के बाद यह पाया गया है कि वर्ष 2016-17 के मांग और संग्रह रजिस्टर के रिकॉर्ड में रुपये की बजाय कुल बकाया राशि 33800/- दिखाई गई है। 222850/- अतः अब संबंधित को राशि जमा कराने हेतु नोटिस जारी किये गये हैं। इसके अलावा वसूली राशि की स्थिति आपके कार्यालय को सूचित कर दी जाएगी।

Appendix-GI के बिना 11½ दस लाख रुपये की राशि का बकाया

12.	Kaithal	14,87,880/-	Rs. 14,87,880/- were outstanding on account of fire fighting charges against various Gram Panchayat/individuals.
		1,65,000/-	Rs. 1,65,000/- were outstanding against mobiles companies on account of annual renewal fees of mobile towers.
		2,19,96,126/-	Rs. 2,19,96,126/- were outstanding on account of arrear of rent of shops against the tenants.
The Department in its written reply stated as under: -			
As per the reply submitted in respect of Appendix-GI (2). परिशिष्ट-जीआई (2) के संबंध में प्रस्तुत उत्तर के अनुसार।			
With reference to paragraph no. 8. It is informed that as per office records, an amount of Rs 1,65,000/- has been recovered in the year 2017-18. Therefore, it is requested to drop the above para.			

पैरा न० 8 Appendix-GI के संदर्भ में सूचित किया जाता है कि कार्यालय रिकार्ड अनुसार वर्ष 2017-18 में राशि 1,65,000/-रुपये की रिकवरी कर ली गई है। अतः पैरा समाप्त करने का कष्ट करे।

With reference to Para No. 8.Chchamdkpag.lpa, it is informed that as per office records, an amount of Rs 1,63,09,591/- was recovered in the year 2017-18. Therefore, it is requested to drop the above para.

पैरा न० 8 Appendix-GI के संदर्भ में सूचित किया जाता है कि कार्यालय रिकार्ड अनुसार वर्ष 2017-18 में राशि 1,63,09,591/-रुपये की रिकवरी कर ली गई है। अतः पैरा समाप्त करने का कष्ट करे।

विषय: Appendix-GI के संबंध में सूचित किया जाता है कि कार्यालय रिकार्ड अनुसार वर्ष 2017-18 में राशि 1,63,09,591/-रुपये की रिकवरी कर ली गई है। अतः पैरा समाप्त करने का कष्ट करे।

13.	Rewari	3,46,500/-	During the year 2011-12 to 2013-14 dues of bid money for contract of hides and skins of Dead animals were not fully realized as per details given below. Beside this auction for the year 2014-15 and 2015-16 was also not made which resulted into loss of revenue to Municipal Fund.				
			Name of Defaulting persons	Period of contract	Amount of contract (Rs.)	Amount realized (Rs.)	Balance amount not released (Rs.)
			Sh. Naresh kumar S/o Sh. Ram Phal	2011-12	1,80,100/-	1,10,000/-	70,100/-
			Sh. Rajesh s/o Sh. Rameshwar Dayal	2012-13	2,25,400/-	1,15,000/-	1,10,400/-
			Sh sher Singh S/o Sh Chand	2013-14	2,26,000/-	60,000/-	1,66,000/-
			Nil	2014-15	Contract not given	Nil	Loss of revenue
			Nil	2015-16	Contract not given	Nil	Loss of revenue
			Nil	2016-17	Contract not given	Nil	Loss of revenue
		3,24,000/-	Rs. 3,24,000/- were outstanding on account of fire fighting charges against Gram Panchayats.				

The Department in its written reply stated as under: -
<p>Notice issued to the contractor for depositing outstanding amount, Necessary action is being taken in this matter So, para may be dropped.</p> <p>बकाया राशि जमा करने हेतु ठेकेदार को नोटिस जारी किये गये है। इस मामले में आगामी आवश्यक कार्रवाई अमल में लाई जा रही है।</p>
<p>As per the reply submitted in respect of Appendix-GI (2).</p> <p>परिशिष्ट-जीआई (2) के संबंध में प्रस्तुत उत्तर के अनुसार।</p>

विषय: Appendix-'GI' की बावत उचित 13½ दस लाख रुपये का बकाया

14.	Sirsa	11,53,784/-	Rs. 11,53,784 were outstanding on account of rent of shops against the tenants who left the shops without depositing the rent.
		26,955/-	Building application fee for the year 2014-15 has been realized less, which is irregular.

The Department in its written reply stated as under: -
<p>According to the records of the Rent Branch, a total of Rs 11,53,784/- has been shown as rent arrears in the audit report of the year 2017-18. Out of which Rs 1,43,337/- has been recovered. At present, a total of Rs 10,10,447/- is outstanding towards the above defaulters, all these tenants have left the shops and are not able to be contacted. On 24.09.1990, in the anti-reservation movement, the Municipal Council Sirsa was set on fire by the agitators, in which the records of the rent branch were burnt and destroyed. After this, these shops have been given on rent again by the Municipal Council Sirsa through open bidding, from which rent is being received regularly.</p> <p>किराया शाखा के रिकार्ड अनुसार वर्ष 2017-18 की आडिट रिपोर्ट में कुल 11,53,784/- रुपये किराये के रूप में बकाया दर्शाये गये है। जिनमें से 1,43,337/- रुपये की रिकवरी की जा चुकी है, वर्तमान में उपरोक्त बकायादारों की तरफ कुल 10,10,447/- रुपये बकाया है, यह सभी किरायेदार दुकाने छोड़कर चले गये है, जिनसे सम्पर्क नहीं हो पा रहा है। दिनांक 24.09.1990 को आरक्षण विरोधी आन्दोलन में आन्दोलनकारियों द्वारा नगरपरिषद सिरसा में आग लगा दी थी, जिसमें किराया शाखा का रिकार्ड जल कर नष्ट हो गया था। इसके उपरान्त नगरपरिषद् सिरसा द्वारा इन दुकानों को खुली बोली द्वारा पुनः किराये पर दिया गया है, जिनसे नियमित तौर पर किराया प्राप्त हो रहा है।</p>
<p>Instructions have been given to this concerned branch by Municipal Council Sirsa. The concerned branch will take action to recover the amount from the building owner who has deposited less amount.</p> <p>नगरपरिषद सिरसा द्वारा इस सम्बन्धित शाखा को निर्देश दिये गये हैं। सम्बन्धित शाखा द्वारा जिस भवन मालिक द्वारा राशि कम जमा करवाई गई है, उससे रिकवरी करने की कार्यवाही अमल में लाई जायेगी।</p>

विषय: Appendix-'GI' की बावत उचित 14½ दस लाख रुपये का बकाया

15.	Jind	73,557/-	Rs. 73,557 were outstanding on account of building application fee/ EDC/ Development charges.
		21,36,454/-	Rs. 21,36,454 were outstanding against mobile companies.
		4,81,205/-	Rs. 4,81,205 were outstanding on account of fire fighting charges against Gram Panchayats.
		39,43,812/-	As per Demand and Collection register for improvement trust cell Jind an amount of Rs. 39,43,812 was outstanding as cost of enhancement fee as on 31.03.17.
		17,64,378/-	Rs. 17,64,378 were outstanding on account of arrears of rent against the tenants.
The Department in its written reply stated as under: -			
<p>Regarding the incident mentioned in the above paragraph, it is reported that Municipal Council Jind is making all out efforts for recovery. Notices have been given to the concerned for recovery.</p> <p>उक्त पैरा में दर्शाई गई आपति बारे रिपोर्ट है कि नगर परिषद जीन्द द्वारा रिकवरी हेतु भरसक प्रयास किए जा रहे हैं। वसूली हेतु सम्बन्धित को नोटिस दिए गए हैं।</p>			
<p>Regarding the objection mentioned in the above paragraph, it is reported that Municipal Council Jind is making all out efforts for recovery from the tower companies. Notices have been issued several times to the tower companies regarding depositing the outstanding amount, regarding which the matter will be put up in the upcoming meeting of the Central Government. Therefore, it is requested to drop the above para.</p> <p>उक्त पैरा में दर्शाई गई आपति बारे रिपोर्ट है कि नगर परिषद जीन्द द्वारा टावर कम्पनियों से रिकवरी हेतु भरसक प्रयास किए जा रहे हैं। टावर कम्पनियों को बकाया राशि जमा करवाने बारे कई बार नोटिस जारी किए गए हैं, जिस बारे आगामी District Level Telecom Committee की आगामी बैठक में उक्त मामले को रखा जाएगा। अतः आप महोदय से उक्त पैरा समाप्त करने का अनुरोध किया जाता है।</p>			
<p>As per the reply submitted in respect of Appendix-GI (2).</p> <p>परिशिष्ट-जीआई (2) के संबंध में प्रस्तुत उत्तर के अनुसार।</p>			
<p>The amount shown in the above paragraph is Rs. 39,43,812/-. Out of which an amount of Rs. 88,870/- has been recovered. Stay order has been passed by the Honorable High Court on recovery of amount of Rs. 33,03,277.55/- in batch no. 4587/85, 5162/86, 5163/86, 5164/86, 1753/86, 1753/86, 5768/ 88, 14180/90, 3191/87, 3467/87, 3468/87, 3469/67, 8596/67, 5815/87, 1384/86, 3257/6, 5625/86 are pending in the Honorable Punjab and Haryana High Court. . Municipal Council, Jind has issued a notice regarding the amount of Rs. 6,25,535/- and is making every possible effort for recovery.</p> <p>उक्त पैरा में दर्शाई गई राशि मु0 39,43,812/- में से मु0 88,870/- की राशि वसूल कर ली गई है। मु0 33,03,277.55/- की राशि की वसूली पर माननीय उच्च न्यायालय द्वारा स्थगन आदेश पारित किये हुए हैं की नं0 4587/85, 5162/86, 5163/86, 5164/86, 1753/86, 1753/86, 5768/88, 14180/90, 3191/87, 3467/87, 3468/87, 3469/67, 8596/67, 5815/87, 1384/86, 3257/6, 5625/86 माननीय पंजाब एवं हरियाणा उच्च न्यायालय में लम्बित है। नगर परिषद जीन्द द्वारा मु0 6,25,535/- राशि बारे नोटिस जारी किये गए हैं तथा रिकवरी के भरसक प्रयास किये जा रहे हैं। अतः आप महोदय से उक्त पैरा समाप्त करने का अनुरोध किया जाता है।</p>			

Regarding the objection mentioned in the above paragraph, it is reported that Municipal Council Jind has given notices to the concerned tenants several times for recovery of this amount. Every effort is being made to recover the amount. Recovery will be done soon. Therefore, it is requested to drop the above para.

उक्त पैरा में दर्शाई गई आपति बारे रिपोर्ट है कि नगर परिषद जीन्द द्वारा इस राशि की रिकवरी हेतु सम्बन्धित किरायेदारों को कई-कई बार नोटिस दिए जा चुके हैं। राशि की वसूली हेतु भरस्क प्रयत्न किए जा रहे हैं। शीघ्र ही वसूली कर ली जाएगी। अतः आप महोदय से उक्त पैरा समाप्त करने का अनुरोध किया जाता है।

वि.सं. 277T Appendix-'G' दि. 11 जून 2015 के आदेश पर 15% की दर से अधिकतम 10% तक की गरीबी

16.	Palwal	30,41,197/-	A meat market consisting of 25 shops and Slaughter House was constructed in the year 2002-03 by the council, out of which 11 shops were let-out on 21/3/2003 & 8/4/2003. But the rent of shops was not realized/recovered from the tenants, which resulted into a loss amounting to 30,41,197 (excluding penalty). Non-letting of 14 shops also resulted in recurring loss of revenue to the council fund.
		3,67,192/-	At various instances fees amounting to Rs. 3,67,192 was less realized on account of building application fee, Malba Charges, Construction Charges, Development Charges, Misc. Fees, Security Fee and Boundary Wall Fee etc. The same may be realized at the earliest.
The Department in its written reply stated as under: -			
Municipal Council Palwal has issued notices for recovery of rent from meat market shops. If the rent is not paid by the shopkeepers after the notice, then legal action will be taken against them.			
नगर परिषद पलवल द्वारा मीट मार्केट की दुकानों से किराये की रिकवरी हेतु नोटिस जारी किये गये हैं। अगर दुकानदारों द्वारा दिये गये नोटिस उपरान्त किराया नहीं दिया गया तो उनके विरुद्ध कानूनी कार्यवाही अमल में लाई जायेगी।			
Notices have been issued to tenants. Necessary action is being taken in this matter.			
किराएदारों को नोटिस जारी कर दिए गए हैं। इस मामले में आवश्यक कार्रवाई की जा रही है।			

वि.सं. 277T Appendix-'G' दि. 11 जून 2015 के आदेश पर 16% की दर से अधिकतम 10% तक की गरीबी

17.	Narnaul	7,44,920/-	Interest @ of 12% was to be realized from the tenants who paid the rent after two months of its becoming due, but the Municipal Authorities failed to realize the interest on delayed payment and that caused a loss to the tune of Rs. 7,44,920, which is irregular. The same may be recovered from the tenants or from the officials at fault.
		1,10,900	Rs. 1,10,900 were outstanding on account of Fire Fighting Charges against various Gram Panchayats.

The Department in its written reply stated as under: -
<p>Service tax is being recovered from the tenants of Municipal Council, Narnaul and the outstanding amount has been recovered and deposited in the GST department and notices have been issued to other defaulters.</p> <p>नगर परिषद, नारनौल के किरायदारों से सर्विस टैक्स की वसूली की जा रही है तथा बकाया में से राशि की रिकवरी कर जी०एस०टी० विभाग को जमा करवा दी गई है तथा अन्य बकायदारों को नोटिस जारी किए हुए हैं।</p>
<p>As per the reply submitted in respect of Appendix-GI (2).</p> <p>परिशिष्ट-जीआई (2) के संबंध में प्रस्तुत उत्तर के अनुसार।</p>

विषय: Appendix-GI के बिना बकाया राशि का 17½% की दर से वापस मिलान करने के लिए

18.	Bhiwani	3,260/-	Property tax amounting to Rs.3,260 was short realized due to wrong calculation or giving excess rebate. The short realization needs to be made good at the earliest.
		1,17,172/-	Rs. 1,17,172 were outstanding on account of boundary wall fees, malba fees, labour fees etc.
		18,03,428/-	Rs. 18,03,428 as 2% share of stamp duty of MC were short realized for the period from 11/2015 to 01/2016 in the name of "Building Book" amount. This amount was deducted from the total monthly share of stamp duty by the Registrar by saying that B. Book amount is yet to be realized from the customers. This amount was received by registrar but council share is never refunded to the council by the Registrar.
		1,631/-	Rs. 1,631 on accordingly income from Property tax, Birt & Death registration for the month of April, 2016 were short realized as detailed in audit requisition no. 1 dated 16/05/2016. The same may be realized and credited to MC fund.
		1,600/-	Rs. 1,600 were excess paid to Sh. Mandeep Godara Advocate in suit titled MC Vs Gaushala trust. The advocate is not on panel of advocates of MC Bhiwani. The amount of fee payable is Rs.11,000 including all charges but fee paid in actual was Rs. 12,600. Hence the excess payment of Rs. 1,600 was made. The irregularity may be justified or recovered.
		14,511/-	Rs. 14,511 on account of development charges against misal no. 151 were short realized. Either the same may be justified or the short realization may be made good at the earliest.
		21,630/-	While post auditing the Building Application for the month of 07/2015 to 10/2015 it was observed that amount 21,630 was short realized. Either the same may be justified or recovery may be made at the earliest.

<p>The Department in its written reply stated as under: -</p>
<p>Sir, you are informed that house tax amount of Rs 3260/- has been recovered.</p> <p>Therefore, please take pains to file the para in the office.</p> <p>श्रीमान जी आपको अवगत करवाया जाता है कि गृहकर राशि 3260/- रुपये की रिकवरी कर ली गई है।</p> <p>अतः पैरा को दफतर दाखिल करने का कष्ट करें।</p>
<p>Sir, you are informed that an amount of Rs 117172/- is being recovered.</p> <p>Therefore, it is requested to drop the above para.</p> <p>श्रीमान जी आपको अवगत करवाया जाता है कि राशि 117172/- रुपये की रिकवरी की जा रही है।</p> <p>अतः पैरा को दफतर दाखिल करने का कष्ट करें।</p>
<p>Correspondence is being made to the Registrar's office in this regard and further action is being taken in the matter after reviewing the records again.</p> <p>इस बारे रजिस्ट्रार कार्यालय से पत्राचार किया जा रहा है तथा रिकार्ड का पुनः अवलोकन करके मामले में आगामी कार्रवाई की जा रही है।</p>
<p>Sir, you are informed that house tax amount of Rs 1631/- has been recovered.</p> <p>Therefore, it is requested to drop the above para.</p> <p>श्रीमान जी आपको अवगत करवाया जाता है कि गृहकर राशि 1631/- रुपये की रिकवरी कर ली गई है। अतः पैरा को दफतर दाखिल करने का कष्ट करें।</p>
<p>Sir, the amount of Rs 1600/- has been given to the advocate by the Municipal Council, Bhiwani as per the instructions of the government. There is no financial loss to Municipal Council, Bhiwani due to this.</p> <p>Therefore, it is requested to drop the above para.</p> <p>श्रीमान जी राशि 1600/- रुपये नगर परिषद, भिवानी द्वारा अधिवक्ता को सरकार की हिदायत अनुसार ही की गई है। इससे नगर परिषद, भिवानी को कोई वित्तीय हानि नहीं हुई है।</p> <p>अतः पैरा को दफतर दाखिल करने का कष्ट करें।</p>
<p>Shrimanji's office, Municipal Council, Bhiwani, building receipt letter no. 151 dated 16.09.2016, Mrs. Kanta, wife of Mr. Manoj, 219 lat. The cost of residential property was taken from the applicant at the rate of Rs 120/- per square yard, which has been determined by the government. Therefore, please take pains to file the para in the office.</p> <p>It is also inform that this amount has been recovered.</p> <p>श्रीमान जी कार्यालय नगर परिषद, भिवानी द्वारा भवन प्राप्ति पत्र क्रमांक 151 दिनांक 16.09.2016 श्रीमती कांता पत्नी श्री मनोज की 219 Sq-yds. रिहाईशी सम्पत्ति की Building Application Fees 120/- रुपये प्रति वर्गगज के हिसाब से प्रार्थी से ली गई थी, जोकि सरकार द्वारा निर्धारित की गई है। अतः पैरा को दफतर दाखिल करने का कष्ट करें।</p>

Sir, this is to inform you that this amount has been recovered.

Therefore, it is requested to drop the above para.

श्रीमान जी आपको अवगत करवाया जाता है कि यह राशि की रिकवरी कर ली गई है।

अतः पैरा को दफ्तर मक दाखिल करने का कष्ट करें।

विषय: Appendix-GI के बिना के बावजूद 1/418½ के साफ़ माक्स जिल्ला के गसा

19.	Mandi Dabwali	10,800/-	Rs. 10,800 were outstanding on account of fire fighting charges against Gram Panchayats.
		34,305/-	While checking the building application Register for the period 01/2016 to 03/2016, it was noticed that 34,305 has been realized less. The same may be recovered from the quarters concerned or official at fault.

The Department in its written reply stated as under: -

As per the reply submitted in respect of Appendix-GI (2).

परिशिष्ट-जीआई (2) के संबंध में प्रस्तुत उत्तर के अनुसार।

Notices have been issued to concerned quarters and the amount will be recovered soon.

संबंधित को नोटिस जारी कर दिए गए हैं और जल्द ही रकम वसूल कर ली जाएगी।

विषय: Appendix-GI के बिना के बावजूद 1/419½ के साफ़ माक्स जिल्ला के गसा

20.	Gohana	96,600/-	96,600 were outstanding on account of fire fighting charges against various Gram Panchayat/ firms/ factories and individuals.
		6,000/-	A common service centre was running in the Municipal office area and 500 per month or 8% of the revenue income of Common Service Centre was to be charged as rent from the operator of CSC. But neither the record of revenue income of Common Service Centre was maintained nor any rent during the period 2016-17 was charged from the operator of the CSC. This resulted into minimum loss of revenue of 6,000 to the Municipal Fund.

The Department in its written reply stated as under: -

As per the reply submitted in respect of Appendix-GI (2).

परिशिष्ट-जीआई (2) के संबंध में प्रस्तुत उत्तर के अनुसार।

Rs. 19419/- for the period 08-01-2015 to 03-2018 have been recovered from the Anshul, Operator of CSC vide G-8 No. f 18/322 dated 25-06-2018 and entered at cash book page no. - 50 on 26-6-2018. Para may be dropped.

रु. 19419/- दिनांक 08-01-2015 से 03-2018 की अवधि के लिए सीएससी के संचालक अंशुल से जी-8 नंबर एफ 18/322 दिनांक 25-06-2018 के माध्यम से वसूल किया गया है और कैश बुक में पेज नंबर 50 पर दिनांक 26-6-2018 को दर्ज किया गया है।

विषय: Appendix-GI के बिना के बावजूद 1/420½ के साफ़ माक्स जिल्ला के गसा

21.	Sohna	4,800	Rs. 4,800 were short realized as income of G-8 register on account of municipal vehicle test charges in the office of SDO(C), Gurgoan (South) under the driving license & vehicle registration.		
The Department in its written reply stated as under: -					
It is submitted that the actual amount received in the office of SDM, Sohna has been deposited by the accounts of Municipal Council, Sohna. The details are as under:-					
Sr. No.	Amount Shown in Audit report	Amount recived in MC Sohna	Date of Receipt in MC Sohna	Date of Deposition in MC Fund Account	Entry in register page no.
1.	7900/-	7400/-	27.07.2015	27.07.2015	08
2.	54500/-	50200/-	28.12.2015	28.12.2015	09
Letter also written to Sh. Bijender, Clerk (Suspended), MC, Farukhnagar vide letter no. MCS/2023/1727-29 dated 05.12.2023 for submit the reply regarding short realized income. In view of the above, the said para may be dropped please.					
यह प्रस्तुत किया गया है कि एसडीएम, सोहना के कार्यालय में प्राप्त वास्तविक राशि नगर परिषद, सोहना के खातों द्वारा जमा की गई है। विवरण इस प्रकार है:-					
Sr. No.	Amount Shown in Audit report	Amount recived in MC Sohna	Date of Receipt in MC Sohna	Date of Deposition in MC Fund Account	Entry in register page no.
1.	7900/-	7400/-	27.07.2015	27.07.2015	08
2.	54500/-	50200/-	28.12.2015	28.12.2015	09
श्री को भी लिखा पत्र बिजेंदर, क्लर्क (निलंबित), एमसी, फरुखनगर द्वारा पत्र संख्या। एमसीएस/2023/1727-29 दिनांक 05.12.2023 को कम प्राप्त आय के संबंध में उत्तर प्रस्तुत करने हेतु। उपरोक्त को ध्यान में रखते हुए, कृपया उक्त पैरा को ड्राप करने का कष्ट करें।					

Appendix-GF of the 21st Max jkk tk gSA

22.	Siwani	25,000/-	Due to non leasing out of contract of Hides bones & Skin committee has to borne approx Rs. 25,000 loss for the year. Responsibilities may be fixed and action should be taken against official at fault.		
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The Department in its written reply stated as under: -

In the year 2016-17, Siwani Municipality has picked up dead animals at its own level, keeping in mind the public interest. In future, bidding will be done for lifting dead animals on time. Apart from this, the municipality does not own Hada Roadi land.

वर्ष 2016-17 नगरपालिका सिवानी द्वारा जनहित को मध्यनजर रखते हुए अपने स्तर पर मृत पशुओं को उठाया गया है। भविष्य में समय पर मृत पशुओं के उठान की बोली करवा दी जायेगी। इसके अतिरिक्त नगरपालिका के पास हडा रोडी की जमीन नहीं है।

विषय 277T Appendix-GI के बिना के बावजूद 1/22 के दिनांक 7/11/17

23.	Narnaund	11,93,292/-	An amount of Rs. 11,93,292 was outstanding against various tenants on account of shop rent.
		5,000/-	An amount of Rs. 5,000 was outstanding against Sh. Rajender Kumar Contractor as on 31.03.17 on account of dead animal contract. The same may be recovered.
		13,000	Rs. 13,000 were outstanding on account of fire fighting charges against Gram Panchayats.

The Department in its written reply stated as under: -

The amount of shop rent is being collected regularly from the tenants.

किरायेदारों से नियमित रूप से दुकान किराये की राशि वसूली जा रही है।

Notice has been issued to the contractor & the necessary action is being taken in the matter.

ठेकेदार को नोटिस जारी कर दिया गया है और मामले में आवश्यक कार्रवाई की जा रही है।

submitted in respect of Appendix-GI (2).

परिशिष्ट-जीआई (2) के संबंध में प्रस्तुत उत्तर के अनुसार।

विषय 277T Appendix-GI के बिना के बावजूद 1/23 के दिनांक 7/11/17

24.	Julana	8,84,200/-	The committee suffered a loss of Rs. 8,84,200 due to non auction of Agriculture Land for the year 2016-17. The same may be justified and recovered from the defaulters after enquiry.
		61,000/-	The committee suffered a loss of Rs. 61,000 due to non-auction of Dead Animals and contract of slaughter house for the year 2016-17. The same may be justified and recovered from the defaulters after enquiry.
		5,90,987/-	Rs. 5,90,987 were outstanding on account of arrear of rent of shops against tenants.

The Department in its written reply stated as under: -

Regarding the objection shown in the above paragraph, the report is that the Municipal Corporation Julana had conducted open bidding of agricultural land four times (dated 16.05.2016, 03.06.2016, 13.06.2016 and 05.07.2016). The bids for Plot No. 01 to 05, 09, 13 and 17 were less than last year. In this regard, the Principal Secretary, Government of Haryana, Urban Local Bodies of Haryana has directed vide number 8.8.2014-1A1 dated 25-04-2014 that the land whose current bid is less than that of last year, should not be accepted. . Due to the bids for Plot No. 01 to 05, 09, 13 and 17 being less than last year, these plots remained vacant, due to which Municipality Julana received less lease money of Rs. 8,84,200.

उक्त पैरा में दर्शाई गई आपत्ति बारे रिपोर्ट है कि नगर पालिका जुलाना द्वारा कृषि योग्य क भूमि की चार बार (दिनांक 16.05.2016, 03.06.2016, 13.06.2016 एवं 05.07.2016) खुली उम बोली करवाई गई थी। प्लॉट नं० 01 से 05, 09, 13 व 17 की बोली गत वर्ष से कम प्राप्त हुई थी। इस सम्बन्ध में प्रधान सचिव, हरियाणा सरकार शहरी स्थानीय निकाय हरियाणा के यादि क्रमांक 8.8.2014-1क1 दिनांक 25-04-2014 द्वारा निदेशित किया गया है कि जिस भूमि की वर्तमान बोली गत वर्ष की तुलना में कम हो, उसे स्वीकार ना किया जाए। प्लॉट नं० 01 से 05, 09, 13 व 17 की बोली गत वर्ष से कम रहने के कारण यह प्लॉट खाली रह गए थे, जिसके कारण नगर पालिका जुलाना को मु० 8,84,200 रु लीज मनी के कम प्राप्त हुए थे।

Regarding the objection shown in the above paragraph, the report is that Julana Municipality opened the dead animal contract for the year 2016-17 through open bidding four times (dated 16.05.2016, 03.06.2016, 13.06.2016 and 05.07.2016). Bidding was done. But no bid was placed by any contractor, due to which the contract for dead animals could not be awarded in the year 2016-17.

उक्त परा में दर्शाई गई आपत्ति बारे रिपोर्ट है कि नगर पालिका जुलाना द्वारा मृत पशु ठेका वर्ष 2016-17 खुली बोली के माध्यम से देने के लिए चार बार (दिनांक 16.05.2016, 03.06.2016, 13.06.2016 एवं 05.07.2016) खुली बोली करवाई गई थी। परन्तु किसी भी ठेकेदार द्वारा बोली नहीं लगाई गई, जिसके कारण वर्ष 2016-17 में मृत पशु का ठेका नहीं दिया जा सका।

In the year 2016-17, Rs 5,90,987 are shown as outstanding on shop tenants. In this regard, it is written that the outstanding amount has been recovered from the tenants.

वर्ष 2016-17 में 5,90,987 रु दुकानों के किरायेदारों पर बकाया दर्शाया गया है। इस सम्बन्ध में लिखा जाता है कि किरायेदारों से बकाया राशि वसूल कर ली गई है।

Appendix-4

25.	Nilokheri	68,440/-	Rs. 68,440 were outstanding on account of fire fighting charges against Gram Panchayats.
		14,46,367/-	Rs. 14,46,367 were outstanding on account of rent of shops against the tenants.

The Department in its written reply stated as under: -	
As per the reply submitted in respect of Appendix-GI (2). परिशिष्ट-जीआई (2) के संबंध में प्रस्तुत उत्तर के अनुसार।	
<p>In this paragraph, out of the amount of Rs 1446367/- shown as dues of the shops, Rs 562224/- have been recovered and the case for recovery of the remaining Rs 884143 is pending in the Honorable District Court. Further action will be implemented as per the decision of the Honorable Court. Therefore, it is requested to drop the above para.</p> <p>इस पैरे में दुकानों के बकाया दर्जाई गई राशि 1446367 रुपये में से 562224 रुपये की रिकवरी की जा चुकी है तथा बकाया 884143 रुपये की रिकवरी हेतु केस माननीय जिला न्यायालय में विचाराधीन है। माननीय न्यायालय के निर्णय अनुसार आगामी कार्यवाही अमल में लाई जाएगी। अतः पैरा ड्रॉप करने का कष्ट करें।</p>	

विषय: 277T Appendix-'G' दि. 01.11.2015, बा. व. उ. अ. 1/25/2 द. क. स. अ. म. अ. ज. क. क. ग. स.

26.	Taraori	92,400/-	Rs. 92,400 were outstanding on account of firefighting charges against Gram Panchayats.
		4,31,971/-	Rs. 4,31,971 were outstanding on account of rent of shops against the tenants.
		9,36,000/-	Rs. 9,36,000 were outstanding on account of installation/renewal fees of towers against mobile firm/companies
The Department in its written reply stated as under: -			
As per the reply submitted in respect of Appendix-GI (2). परिशिष्ट-जीआई (2) के संबंध में प्रस्तुत उत्तर के अनुसार।			
The shop rent is being collected regularly from the tenants. किरायेदारों से नियमित रूप से दुकान का किराया वसूला जा रहा है।			
<p>Notices have been issued to concerned firms/companies & necessary action is being taken in this matter.</p> <p>संबंधित फर्मों/कंपनियों को नोटिस जारी कर दिए गए हैं और इस मामले में आवश्यक कार्रवाई की जा रही है।</p>			

विषय: 277T Appendix-'G' दि. 01.11.2015, बा. व. उ. अ. 1/26/2 द. क. स. अ. म. अ. ज. क. क. ग. स.

27.	Pehowa	8,14,300/-	Rs. 8,14,300 were outstanding on account of firefighting charges against Gram Panchayats.
The Department in its written reply stated as under: -			
As per the reply submitted in respect of Appendix-GI (2). परिशिष्ट-जीआई (2) के संबंध में प्रस्तुत उत्तर के अनुसार।			

विधिवत Appendix-GI के बिना अधिकारिता के 27½ दस लाख रुपये का ग्राहक

28.	Safidon	1,45,000/-	An amount of Rs. 1,45,000 was outstanding against various firms. The same may be recovered at the earliest.
The Department in its written reply stated as under: -			
<p>With reference to Part No. 01 of Paragraph No. 08(1), you are informed that the outstanding amount of all the companies of Mobile Tower 1- is Rs. 145000/- and in addition, Rs. 60/- per watt meter per year. Notices have been issued to deposit the fees. In lieu of which an amount of Rs 10000/- has been deposited by a firm. Whose number 8 number 080222228003819 dated 27.06.2022 was deleted, a copy of which is attached. All efforts are being made for recovery from the remaining firms. The Directorate will be informed after receipt of recovery.</p> <p>पैरा नं० 08(1) का भाग नं० 01 के संदर्भ में आप महोदय को अवगत करवाया जाता है कि मोबाइल टावर 1- की सभी कंपनियों का बकाया राशि मु० 145000/- रुपये व इसके अतिरिक्त मु० 60/- रुपये प्रति Horespower के हिसाब से सालाना फीस जमा करवाने के लिए नोटिस जारी किए गए हैं। जिसके एवज में एक फर्म द्वारा मु० 10000/- रुपये की राशि जमा करवा दी गई है। जिसका G-8 No. 080222228003819 दिनांक 27.06.2022 को काट दी गई थी बाकि फर्मों से रिकवरी के लिए भरसक प्रयास किए जा रहे हैं। रिकवरी की प्राप्ति के पश्चात आप महोदय को सूचित कर दिया जाएगा।</p>			

विधिवत Appendix-GI के बिना अधिकारिता के 28½ दस लाख रुपये का ग्राहक

29.	Ganaur	3,60,000/-	Rs. 3,60,000 were outstanding against various cellular companies on account of cellular towers charges as on 31.03.17. The same may be recovered.
The Department in its written reply stated as under: -			
<p>In this paragraph, recovery of Rs 3.60 lakh from various towers in Municipality Ganaur has been shown. In this, the municipality has issued notices to all the tower companies to deposit the outstanding amount. The said amount will be recovered soon by the municipality.</p> <p>इस पैरा में नगरपालिका गन्नाूर में विभिन्न टावरों की मु० 3.60 लाख रु रिकवरी दर्शाई गई है। इसमें नगरपालिका द्वारा सभी टावर कंपनियों को बकाया राशि जमा करवाने बारे नोटिस जारी कर दिए गए हैं। नगरपालिका द्वारा जल्द ही उक्त राशि की रिकवरी की ली जाएगी। अतः उक्त पैरों को समाप्त करने का कष्ट करें।</p>			

विधिवत Appendix-GI के बिना अधिकारिता के 29½ दस लाख रुपये का ग्राहक

30.	Kalanaur	11,480/-	Penalty on late deposit of property tax amounting Rs. 11,480 has not been realised.
The Department in its written reply stated as under: -			
<p>Notices have been issued to the tenants for recovery of balance amount.</p> <p>शेष राशि की वसूली के लिए किरायेदारों को नोटिस जारी कर दिए गए हैं।</p>			

अनुसूची 27T Appendix-'GI' की ब्लॉक की बावत 1/30% की सफाई के लिए अधिकतम 7 टन तक

31.	Shahabad	2,11,200/-	An amount of Rs. 2,11,200 was outstanding on account of fire call Panchayat/Individual. charges against various Gram Panchayat/Individual.
		8,25,000/-	An amount of Rs. 8,25,000 was outstanding on account of arrears of Renewal Fees of Mobile Towers against mobile companies.
The Department in its written reply stated as under: -			
<p>As per the reply submitted in respect of Appendix-GI (2).</p> <p>परिशिष्ट-जीआई (2) के संबंध में प्रस्तुत उत्तर के अनुसार।</p>			
<p>Notices have been issued to the mobile compnies & necessary action is being taken agant the compnies.</p> <p>मोबाइल कम्पनियों को नोटिस जारी कर दिए गए हैं तथा कम्पनियों के खिलाफ आवश्यक कार्रवाई की जा रही है।</p>			

अनुसूची 27T Appendix-'GI' की ब्लॉक की बावत 1/31% की सफाई के लिए अधिकतम 11 टन तक

32.	Ladwa	65,000/-	Rs. 65,000/- were outstanding on account of fire fighting charges against Gram Panchayats.
		12,57,320/-	An amount of Rs. 12,57,320/- was outstanding against various tenants on account of rent of shops.
The Department in its written reply stated as under: -			
<p>As per the reply submitted in respect of Appendix-GI (2).</p> <p>परिशिष्ट-जीआई (2) के संबंध में प्रस्तुत उत्तर के अनुसार।</p>			
<p>At the end of the financial year 2016-17 of Municipal Corporation Ladwa on 31.03.2017, the recovery of rent of shops has been shown by the audit branch to be Rs 12,57,320/-. After recovery of the said amount by the office of Municipality Ladwa, the rent records related to the audit branch have also been audited.</p> <p>So please end this paragraph.</p>			

कार्यालय नगरपालिका लाडवा के वित्त वर्ष 2016-17 के अन्त में दिनांक 31. 03.2017 को दुकानों के रेंट की रिकवरी ऑडिट शाखा द्वारा 12,57,320/-रु० दिखाई गई है। कार्यालय नगरपालिका लाडवा द्वारा उक्त राशि की रिकवरी करने उपरान्त ऑडिट शाखा से सम्बन्धित रैन्ट रिकार्ड को ऑडिट भी करवा लिया गया है।

अतः इस पैरा को समाप्त करने की कृप्या करें।

Appendix-GI d s i,baV uaci ¼32½ dks isafMax jkk tirk gSA

33.	Naraingarh	8,400/-	Rs. 8,400/- were outstanding on account of fire fighting charges against Gram Panchayats.
		8,64,562/-	An amount of Rs. 8,64,562/- was outstanding against various tenants on account of rent of shops.

The Department in its written reply stated as under: -

As per the reply submitted in respect of Appendix-GI (2).

परिशिष्ट-जीआई (2) के संबंध में प्रस्तुत उत्तर के अनुसार।

Notices have been issued to all defaulters and action is being taken as per the provisions of the rules.

सभी बकायादारों को नोटिस जारी किये गये हैं और नियमों में प्रवधान अनुसार कार्रवाई की जा रही है।

Appendix-G' d's bl ijk d's i,bav uacj ¼33½ dks isafMax ijkk tirk gSA

34.	Kanina	3,39,61,382/-	Rs. 3,39,61,382 were outstanding on account of arrear of rent of shops against tenants.
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The Department in its written reply stated as under: -

Notices and munadis etc. were issued by the Municipal Committee to recover the rent and all the branches.

After which the income of municipality has improved and recovery has also been received from the arrears and in future all the employees have been instructed to issue notices to the concerned branch to ensure recovery of the arrears.

Rs 7.40 lakh has been recovered in house tax and Rs 64.38 lakh has been recovered in rent. It is ensured to make better efforts regarding recovery in future.

नगर पालिका की ओर से सभी शाखाओं को किराया वसूलने के लिए नोटिस और मुनादी आदि जारी किए गए थे।

जिसके बाद नगर पालिका की आय में सुधार हुआ है और बकायादारों से वसूली भी होने लगी है और भविष्य में सभी कर्मचारियों को संबंधित शाखा को नोटिस जारी कर बकाया वसूली सुनिश्चित करने के निर्देश दिए गए हैं।

गृहकर में 7.40 लाख रुपये और किराये में 64.38 लाख रुपये की वसूली हुई है। भविष्य में वसूली को लेकर बेहतर प्रयास करना सुनिश्चित किया गया है।

lfeŋu zt7T Appendix-GP dš bl ijk dš i,bav uaci ¼34½ dks isafMax jkkk tŋrk gSA

35.	Pundri	80,000/-	Rs. 80,000/- were outstanding on a/c of annual renewal fee of the towers against mobile companies.
		3,89,734/-	Rs. 3,89,734 were outstanding on a/c of rent of municipal shops.

The Department in its written reply stated as under: -

The license fee for the year 2013-14 has been deposited by the Municipality Office and after the said period, According as per the letter no. DULB/CTP/A3/2014/6240 dated 31-10-2014 and Haryana Municipal (Communication and connectivity Infrastructure) Byelaws 2013, fees are to be charged only once. Therefore, you are requested to kindly file the above paragraph in the office.

नगर पालिका कार्यालय द्वारा मोबाईल टावर एजेन्सी से वर्ष 2013-14 तक की लाईसैन्स फीस जमा करवाई गई है, और उक्त समयावधि के उपरान्त सरकार द्वारा जारी पत्र क्रमांक DULB/CTP/A3/2014/6240 dated 31-10-2014 के अनुसार तथा Haryana Municipal (Communication and connectivity Infrastructure) Byelaws 2013 के अनुसार केवल एक बार फीस ली जानी है। अतः आप महोदय से अनुरोध है कि उक्त पैरा को दफ्तर दाखिल करने की कृपा करें।

Notices have been issued to the tenants & rent of the shops is being collected regularly.

किरायेदारों को नोटिस जारी कर दिए गए हैं और दुकानों का किराया नियमित रूप से वसूला जा रहा है।

የክፍል ጊዜ Appendix-‘G’ ድምር በ 100 ከመቶ የሚበልጥ ተመሳሳይ አስተያየት ሲያሰጡ ምን ያህል ጊዜ ይውላሉ?

36.	Assandh	8,000/-	A cheque amounting Rs. 8,000 collected through G8 receipts was not credited in the Municipal Funds. The same may be claimed from the bank.
The Department in its written reply stated as under: -			
<p>An amount of Rs 8000/- has been deposited in the Municipal Fund by the Municipal Association on 14.03.2017.</p> <p>नगरपालिका असन्ध द्वारा दिनांक 14.03.2017 को 8000/- रु० की राशि को पालिका कोष में जमा करवा दिया गया है।</p>			

l'oeu zT7T Appendix-'GI' d' bl ijk d' i,baV uacj ¼36½ dks i`M'x 7[TT tuu 7j

37.	Cheeka	1,61,300/-	Rs. 1,61,300 were outstanding on account of Fire fighting Charges on a/c of various Gram Panchayats.
		62,68,401/-	Rs. 62,68,401 were outstanding on account of rent of municipal shops.

The Department in its written reply stated as under: -

As per the reply submitted in respect of Appendix-GI (2).

परिशिष्ट-जीआई (2) के संबंध में प्रस्तुत उत्तर के अनुसार।

An amount of Rs 42.58 lakh has been recovered by the Municipality and to recover the outstanding amount, a list of defaulters has been prepared and 71 cases have been filed in the Honorable Court for recovery. Which is pending in the Honorable Court. Therefore, it is requested to drop the above para.

नगर पालिका द्वारा राशि रुपये 42.58 लाख की रिकवरी कर ली गई है व बकाया राशि की रिकवरी करने के लिए डिफाल्टरो की सूची बनाकर माननीय न्यायालय में रिकवरी हेतु 71 केस दायर किए हुए हैं। जो माननीय न्यायालय में लम्बित है। अतः आप महोदय से अनुरोध है कि पैरा को ड्राप करने की कृपा करें।

Appendix-G' d's bl ijk d's i,bav uacj ¼37½ dks isafMax ijkk tirk gSA

38.	Kalayatt	1,60,000/-	An amount of Rs. 1,60,000 was outstanding on account of arrears of renewal Fees of Mobile towers against mobile companies.
		10,81,154/-	An amount of Rs. 10,81,154 was outstanding against various tenants on account of rent of shops.

The Department in its written reply stated as under: -

Notice to telephone agency were issue by MC Kalayat office but the same were returned undelivered as the regional office addresses were incorrect. Legal advice will be taken for further course of action.

नगर पालिका कलायत कार्यालय द्वारा सम्बन्धित पैरे में दर्शाए गये टावर एजेन्सियों को नोटिस भेजे गये थे परन्तु उक्त पते पर वर्तमान में कोई कम्पनी का कार्यालय मौजूद ना होने के कारण नोटिस वापिस आ गये। आगामी कार्यवाही हेतु कानूनी सलाह के अनुरूप आवश्यक कार्यवाही अमल में लाइ जाएगी।

Complete outstanding amount of Rs. 10,81,154 has been recovered from all the tenants. Therefore you are requested to drop the audit para.

नगर पालिका कलायत कार्यालय द्वारा सभी किरायादारों से पूर्ण बकाया राशि 1081154/- रुपये को वसूल कर लिया गया है। अतः आप महोदय से निवेदन है कि उक्त पैरा को दफतर दाखिल करने का कष्ट करें।

Appendix-G' d*bl* i*jk* d*i*,b*a*v uacj ¼38½ d*ks* isafMax j*kk* t*rk* gSA

39.	Gharaunda	49,600/-	Rs. 49,600 were outstanding on account of fire fighting charges against various Gram Panchayats.
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The Department in its written reply stated as under: -

As per the reply submitted in respect of Appendix-GI (2).

परिशिष्ट-जीआई (2) के संबंध में प्रस्तुत उत्तर के अनुसार।

विषय 277T Appendix-'GI' की बावत 1/39½ दस लाख ज़रूरतें

40.	Nissing	88,240/-	An amount of Rs. 88,240 were still to be recovered from the Bank/Defaulting officials.
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The Department in its written reply stated as under: -

Recovery of the amount of Rs 88,240 will be done soon by writing a letter to the concerned firm and bank as per the rules. So please end the paragraph.

राशि 88,240 रु की रिकवरी सम्बन्धित फर्म व बैंक को पत्र लिखकर नियमानुसार जल्द कर ली जाएगी। अतः पैरा समाप्त करने की कृपा करें।

विषय 277T Appendix-'GI' की बावत 1/40½ दस लाख ज़रूरतें

41.	Ratia	1,20,000/-	Rs. 1,20,000 were outstanding on account of annual renewal fees of tower against the mobile companies.
		90,200/-	Rs. 90,200 were out standing on account of fire fighting charges against various Gram Panchayat/ Institution/Individuals.
		2,15,888/-	Development Charges, Labour Cess etc has been realized less amounting to Rs. 2,15,888. The realized amount may be recovered from the concerned.

The Department in its written reply stated as under: -

As per the reply submitted in respect of Appendix-GI (2).

परिशिष्ट-जीआई (2) के संबंध में प्रस्तुत उत्तर के अनुसार।

Out of the padding amount of 215888/- shown in para, an amount of 26970/- has been recovered by the Municipality and the remaining amount will be recovered soon.

पैरा में दर्शाई गई पेडिंग राशि 215888/- में पालिका द्वारा 26970/- की राशि रिकवरी कर ली गई है शेष राशि जल्द ही रिकवर कर ली जायेगी।

विषय 277T Appendix-'GI' की बावत 1/41½ दस लाख ज़रूरतें

42.	BawaniKhera	6,12,150/-	Rs. 6,12,150 were outstanding on account of rent of Fish Pond.
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The Department in its written reply stated as under: -

Notices have been issued to the contractor & necessary action is being taken as per rules.

ठेकेदार को नोटिस जारी कर दिए गए हैं और नियमानुसार आवश्यक कार्रवाई की जा रही है।

l̥e̯e̯u zt7T Appendix-‘Gf’ d̥s bl ijk d̥s i,baV uacj ¼42½ dks isafMax 7[TT t̥uɪ ʒi

43.	Kharkhoda	1,22,79,493/-	Rs. 1,22,79,493 were outstanding on account of arrear of rent of shops against tenants.
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The Department in its written reply stated as under: -

Municipal Corporation Kharkhoda is issuing notices against the outstanding tenants in which in case of non-payment of rent, action will be taken against them as per rules. Therefore, you are requested to please finish the above paragraph.

नगरपालिका खरखौदा द्वारा बकाया किराएदारों के खिलाफ नोटिस जारी किए जा रहे हैं जिसमें किराए की अदायगी ना करने की सुरत में उनके खिलाफ नियमानुसार कार्यवाही अमल में लाई जाएंगी। अतः आप महोदय से अनुरोध है कि उक्त पैरा को समाप्त करने का कष्ट करें।

lfoeou zT7T Appendix-‘GI’ d bl ijk d i,baV uaci ¼43½ dks isafMax jkk tirk gSA

44.	Haily Mandi	10,12,584/-	Rs. 10,12,584 were outstanding on account of shop rent against various tenants.
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The Department in its written reply stated as under: -

Outstanding amount of Rs. 1012584/- has been recovered in F.Y. 2022-23 at the time sale of shops as Govt. policy dated 01.06.2021.

दुकानों की बिक्री में रुपये 1012584/- की बकाया राशि वित्तीय वर्ष 2022-23 में सरकारी नीति दिनांक 01.06.2021 के हर्ड़ है।

lfe'u zT7T Appendix-'GI' d: bl ijk d: i,baV uacj ¼44½ dks isafMax j[kk tirk gSA

45.	Samalkha	1,312/-	Due to realization of services tax @ 12.36% instead of 14% from tenants, Rs. 1,312 were short realized.
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The Department in its written reply stated as under: -

After giving short recovery notice to the tenant amount rupees 1312/- have been deposited in MC Fund.

किरायेदार को अल्प वसूली नोटिस देकर राशि 1312/- रुपये एमसी फंड में जमा करा दिये गये

l'fēfū zT7T Appendix-*'G'* d's bl ijk d's i,baV uacj ¼45½ dks i'fīm'x 7|TT tui 7i

46.	Indri	58,800/-	Rs. 58,800 were outstanding on account of fire fighting charges against various Gram Panchayats.
		36,25,889/-	Rs. 36,25,889 were outstanding on account of arrear of rent of shops against tenants.
<p>The Department in its written reply stated as under: -</p> <p>As per the reply submitted in respect of Appendix-GI (2).</p> <p>परिशिष्ट-जीआई (2) के संबंध में प्रस्तुत उत्तर के अनुसार।</p> <p>The arrear, regarding shop rent amounting to Rs.36,25,889/-has been deposited and all staff are directed to be careful in future otherwise necessary action will be initiated against the defaulters.</p> <p>दुकान के किराये से संबंधित बकाया राशि रु. 36,25,889/- जमा कर दी गई है और सभी कर्मचारियों को भविष्य में सावधान रहने के निर्देश दिए गए हैं अन्यथा बकाएदारों के खिलाफ आवश्यक कार्रवाई शुरू की जाएगी।</p>			

Appendix-G' d i,baV uacj 46½ dks isafMax jkk tirk gSA

47.	Bawal	18,72,471/-	Rs. 18,72,471 were less realized on account of service tax on rent. The same may be recovered from the tenants and suitable action may be taken against the official at fault.
The Department in its written reply stated as under: -			
<p>Service tax has been recovered by Municipality Bawal.</p> <p>नगर पालिका बावल द्वारा सर्विस टैक्स की रिकवरी करली गई है।</p>			

Appendix-G' d i,baV uacj ¼47½ dks isafMax jkk tirk gSA

48.	Kalanwali	1,82,207/-	Rs. 1,82,207 were outstanding on account of rent of 34 shops against the tenants.
		16,600/-	While checking the building application register it was noticed that in the 8 cases amount of boundary wall fees/cess charges etc. were not received/less received. The same may be recovered from the quarter concerned or official at fault.
The Department in its written reply stated as under: -			
<p>The amount of service tax has already been deposited on 14.09.2013.</p> <p>सर्विस टैक्स की राशि 14.09.2013 को जमा की जा चुकी है।</p>			

Notices have been issued to deposit the due amount of building fees & cess charges.

भवन शुल्क और उपकर शुल्क की बकाया राशि जमा करने के लिए नाटिस जारी किए गए हैं।

वि.सू. 277T Appendix-'G' द: भ: िक द: i,baV uacj ¼48½ dks isafMax j[kk t[rk gSA

49.	Uklana	12,77,453/-	While checking the Cash Book of Municipal Fund, for the period 08/2015 to 03/2016 it was noticed that Rs. 12,77,453 was less deposited in 29 cases in Bank A/c of Municipal Fund. The same may be got deposited at the earliest and suitable action may be taken against the official at fault.
The Department in its written reply stated as under: -			
In relation to para, the records have been re-matched with the audit branch. In which it has been found that the amount related in para is fully deposited in the Municipality. पैरा के संबंध में अभिलेखों का पुनः मिलान ऑडिट शाखा से कराया गया है। जिसमें पाया गया कि पैरा में संबंधित धनराशि पूरी तरह नगर पालिका में जमा है।			

वि.सू. 277T Appendix-'G' द: भ: िक द: i,baV uacj ¼49½ dks isafMax j[kk t[rk gSA

50.	Bhuna	49,939/-	While checking the building application fee register for the year 2015-16 and 2016-17 it has been noticed that 1% labour cess on account of cost of labour commissioner Haryana has been less realized amounting Rs. 49,939 in 6 cases. The less realized amount either be recovered from the owner or official at the fault.
The Department in its written reply stated as under: -			
Due to the flood in Bhuna city in the year 2022, 60 to 70 percent of the records of Municipality Bhuna were spoiled and hence the said records could not be found. वर्ष 2022 में भूना शहर में आई बाढ़ के कारण नगरपालिका भूना का 60 से 70 प्रतिशत रिकॉर्ड खराब हो गया था इस कारण उक्त रिकॉर्ड नहीं मिल पाया है।			

वि.सू. 277T Appendix-'G' द: भ: िक द: i,baV uacj ¼50½ dks isafMax j[kk t[rk gSA

51.	Jhajjar	5,13,036/-	Rs. 5,13,036 were still outstanding as a contract money of hoarding/ Unipoles against M/s D.S. Enterprises which may be realized alongwith 12% penal interest.
The Department in its written reply stated as under: -			
Rs. 5,13,036 shown outstanding as a contract money of boarding /Unipoles against M/s Enterprises which may be realized alongwith 12% penal interest. Here it is pertinent to mention that said amount is recovered from the M/s D.S.			

Appendix-G' d' bl ijk d' i,baV uacj ¼51½ dks isafMax ijkk tirk gSA

52.	Rajaund	3,000/-	Draft and cheques amounting to Rs. 3,000 were collected from 6 contractors on account of sale of tender form. but were not encashed and shown as expenditure in fund cash book. Either the amount may be recovered from contractor or official at fault.
		482	An amount of Rs. 482 on account of bank charges was debited by HDFC and PNB and the same was booked as expenditure in fund cash book on 31.03.17 The same may be claimed from the bank and credited in the fund cash book.
	Total	65,52,26,357/-	

The Department in its written reply stated as under: -

नगरपालिका द्वारा मु० 3000/-रु० की राशि के टैंडर फार्म बेचे गए थे। परंतु उन्हें कै"ा बुक में नहीं लिए गए थे। अब नगरपालिका द्वारा जौ० न० 09081212800199 मु० 1500/-रु० (दी शिवा को० ओ० सोसाटी) 09081212802000 मु० 1000/-रु० दी अमर को०ओ० सोसाईटी व 09081212802001 मु० 500/- रु० दिलबाग सिंह ठेकेदार दिनांक 18.11.2021 को उक्त ठेकेदारा से कुल मु० 3000/- रु० की राशि वसूल कर ली गई है जी० (प्रति संलग्न)। अतः उक्त पैरा झाप करने की कृपा करे।

Correspondence has been made to HDFC Bank and PNB Bank to refund the said amount. When the amount is refunded by the Bank same would be conveyed as early as possible.

उक्त राशि वापस करने के लिए एचडीएफसी बैंक एवं पीएनबी बैंक को पत्राचार किया गया है। जब बैंक द्वारा राशि वापस कर दी जाएगी तो उसे यथाशीघ्र सूचित कर दिया जाएगा।

Appendix-G' d's bl ijk d's i,bav uacj 1/52½ dks isafMax ijkk tirk gSA

[9] Appendix- 'H'

Statement showing Excess/Irregular/Avoidable expenditure			
1.	Panipat	2,97,465/-	While tracing the expenditure vouchers placed in General Cash Book for the month of 4/16, it was noticed that the payments amounting to Rs. 2,97,465 made without passed by DDO. This was not in order. The matter is brought to the notice of Municipal Corporation Authorities for taking suitable action in this regard under intimation to audit.
		2,859/-	While checking the Actual Payees Receipt of expenditure voucher for the month of 12/15, it was noticed that Vr. No. 89 of 12/15 was pre audited for Rs.2,859 in favour of Manager, Sale Tax Bank Of India Panipat on account of State tax deducted from Sh. Jitender Sharma Contractor against the bill no nil dated 24/9/15 but the cheque no 022581 dated 7/12/15 for Rs.2,859 was issued to Sh. Jitender Sharma contractor which resulted into the excess payment of Rs.2,859. The amount paid in excess may now be recovered along with interest/ penalty from the contractor or made good from the official at fault.
The Department in its written reply stated as under: -			
<p>The payment has been made with the approval of the Competent Authority and after pre-audit from local audit. Hence para may be dropped.</p> <p>भुगतान सक्षम प्राधिकारी की मंजूरी और स्थानीय ऑडिट से प्री-ऑडिट के बाद किया गया है। इसलिए पैरा गिराया जा सकता है।</p>			
<p>An amount of Rs. 2859/- has been recovered from the concerned contractor and deposited vide sales tax challan GRN No. 0019381197 dated 06/06/2016. Hence para may be dropped.</p> <p>2859/- रुपये की राशि, संबंधित ठेकेदार से वसूली की गई है और बिक्री कर चालान जीआरएन नंबर 0019381197 दिनांक 06/06/2016 के माध्यम से जमा किया गया है। इसलिए पैरा गिराया जा सकता है।</p>			

हिंदी में Appendix-'H' के तहत दिए गए विवरणों का सारांश

2.	Rohtak	2,78,368/-	In four cases Rs.2,78,368 were paid as interest two contractors. Hon'ble Civil Court ordered that the said be recovered from the official / officers at fault. The action is still pending.
		5,97,208/-	The work as detailed below was executed by the MC Rohtak on the land acquired by HUDA without checking the status of land before allotment execution of work which resulted into wasteful expenditure to the tune of Rs.5,97,208 on MC fund. But no action has been taken by the MC authorities against defaulting officer official so far.

			Sr. No.	Name of Work	Estimated cost (in lacs)	Amount of actual Expenditure
			1	Const. of Shamshan Ghat boundary wall in village Asthal bohar, majra w. no. 7, Rohtak	10.00	4,84,748
			2	Earth filling in shamshanGhat, village AsthalBohar, Majra w.no.7, Rohtak	7.70	1,12,460
					Total	5,97,208
			The matter being serious, MC authorities are again requested to take action against the delinquent officer/ official.			
		1,96,200/-	As per provision contained in PWD code 2009 para 13.8.2. the earnest money should be forfeited of the tenderers who refused to execute the said work on his quoted rates but for the work "Const. of CC road from H/o Amrit/ Amarjeet Singh to by pass ward no. 15 Kailash Colony Rohtak." Agencies from L-1 to L-5 refused to execute the work on their quoted rates and other agency without forfeiting the earnest money of agencies (L-1 to L-5). Thus causing a loss of amount 1,96,200 to MC fund. MC Authorities are therefore requested to make the loss good besides taking suitable action against the delinquent official/ officers.			
		16,720/-	As per provision contained in PWD code para 13.8.2 The earnest money should be forfeited of the tenderer who refused to executed the said work on his quoted rates but for the work "Providing & Laying 10 mm thick vibrated tiles. The Agency refused to execute the work on his quoted rates and finally work was allotted to other agency without forfeiting the earnest money of agency. Thus causing a loss of Rs. 16720 to MC fund. MC authorities are requested to make the loss good from the concerned Firms or the official.			
		40,000/-	As per provision contained in PWD code para 13.8.2 The earnest money should be forfeited of the tenderer who refused to executed the said work on his quoted rates but for the work "Maintenance & beautification of Chowks Roads & Misc. Civil work at various palces the Agencies refused to executed the work on his quoted rates and finally work was allotted other agency without forfeiting the earnest money of agencies. Thus causing a loss of Rs. 40,000 (20,000+20,000) to MC fund. Mc Authorities are requested to make the loss good from the quarter concerned or delinquent officials.			

The Department in its written reply stated as under: -

The said amount was paid as per direction of Hon'ble High Court. No officer/official has been guilty in this regard.

उक्त राशि का भुगतान माननीय उच्च न्यायालय के निर्देशानुसार किया गया। इस संबंध में कोई अधिकारी/कर्मचारी दोषी नहीं है।

It is expressed in this regard that Construction of Shamshan Ghat Boundary Wall in Village Asthal Bohar Majra in W-7 Rohtak Because the cremation was being done in the open at this place by the people of the village. Regarding which the local people and councilor were requested to the Executive Engineer Municipal Corporation, Rohtak for the construction of boundary wall. Before taking approval from the Honorable Commissioner Municipal Corporation, Rohtak to get the work done, a report was taken from the Land Branch. In which report was given by Naib Tehsildar that there is a cremation ground in Khasra No. 396 which is owned by Municipal Corporation, Rohtak. Because it's being used for wow. Only after this report, administrative approval was given by Honorable Commissioner Mahaday. After which the work was allotted to the agency through tender. This land is in the Municipal Corporation Rohtak area and work related to the cremation ground has been done on this land, which is in the urgent category. This work comes under Section 52 of the Haryana Municipal Corporation Act 1994.

Therefore, please take pains to settle the audit objections imposed for the convenience of the general public.

इस बारे व्यक्त किया जाता है कि Const- of Shamshan Ghat Boundary Wall in Village Asthal Bohar Majra in W-7 Rohtak का कार्य शमशान घाट की चारदिवारी का था। क्योंकि गांव के लागे के द्वारा इस स्थान पर खुलें में दाह संस्कार किया जा रहा था। जिस बारे स्थानीय लोगों व पार्षद महोदय द्वारा कार्यकारी अभियंता नगर निगम, रोहतक को चारदिवारी निर्माण हेतु आग्रह किया गया। कार्य करवाने हेतु माननीय आयुक्त नगर निगम, रोहतक से स्वीकृति लेने से पूर्व भू-शाखा से रिपोर्ट ली गई थी। जिसमें नायब तहसीलदार महोदय द्वारा रिपोर्ट दी गई थी कि खसरा नं० 396 में शमशान घाट है जिसकी मलकियत नगर निगम, रोहतक की है। क्योंकि Common Purpose के लिए उपयोग हो रही है। इस रिपोर्ट के उपरांत ही माननीय आयुक्त महादेय द्वारा प्रशासकीय स्वीकृति प्रदान की थी। जिसके उपरांत टैण्डर लगाकर काम एजेंसी को अलाट किया गया था।

यह भूमि नगर निगम रोहतक क्षेत्र में है तथा इस भूमि पर शमशान घाट से सम्बंधित कार्य करवाया गया है जो कि अति आवश्यक श्रेणी में है। यह कार्य हरियाणा म्यूनिसिपल कोरपोरेशन एक्ट 1994 की धारा 52 के अन्तर्गत आता है।

अतः सामान्य जनता की सुविधा के लिए करवाये गये इस लिए लगाई गई आडिट आपत्ति का निपटान करने का कष्ट करे।

It is expressed that the mentioned work was allotted to the Municipal Council in time. It has been almost 8 years since the Municipal Corporation was formed. This work was paid for in the year 2016. It is mentioned here that whatever development work is done by the department after inviting tenders, the earnest money is taken as per the instructions issued by the government. Similarly, at present a fixed deposit amount is taken by the Municipal Corporation along with every development work done by the Municipal Council and has been taken earlier also. As mentioned, this work was completed in the year 2016. On which objections were lodged by the

audit branch. The comments on these objections were brought to the notice of higher officials by the Municipal Corporation Department. Only after being satisfied with them and after reviewing all the records, the bill was passed for payment by the audit branch. Pass the bills without the audit branch. No bill is paid in the Municipal Corporation and without satisfaction the audit branch does not pass any bill for payment. Therefore, keeping the above facts in mind, please try to reject the said audit objection.

इस बारे व्यक्त किया जाता है कि वर्णित कार्य नगर परिषद को समय में अलाट हुआ था। नगर निगम बने हुए लगभग 8 वर्ष हो चुके हैं। इस काम की अदायगी वर्ष 2016 में हुई थी। यहां पर विदित किया जाता है कि विभाग द्वारा जो भी विकास कार्य टेण्डर आमंत्रित करने उपरांत करवाए जाते हैं उन सभी की धरोहर राशि सरकार द्वारा जारी हिदायतों अनुसार ले ली जाती है। इसी प्रकार नगर परिषद वर्तमान में नगर निगम द्वारा भी प्रत्येक विकास कार्य के साथ निर्धारित धरोहर राशि ली जाती है तथा पहले भी ली जाती रही है। जैसा की वर्णित है कि इस कार्य की अदायगी वर्ष 2016 में हुई थी। जिस पर आडिट शाखा द्वारा आपत्तियां दर्ज की गई थी। इन आपत्तियों पर जो टिप्पणी नगर निगम विभाग द्वारा उच्च अधिकारियों के संज्ञान में लाकर की गई थी। उनसे संतुष्ट होने उपरांत ही व सारे रिकार्ड का अवलोकन करने क उपरांत आडिट शाखा द्वारा बिल अदायगी हेतु पास किया गया था। बिना आडिट शाखा के बिल पास किये नगर निगम में किसी भी बिल की अदायगी नहीं की जाती है और बिना संतुष्टी के आडिट शाखा कोई भी बिल अदायगी हेतु पास नहीं करती है। अतः उक्त तथ्यों को मददेनजर रखते हुए उक्त आडिट आपत्ति को खारिज करने का कष्ट करें।

It is expressed that P/L 10mm thick Vibrated Tiles with C-C-1:1-5:3 kerbs on Surat Singh to Baba Shikhar Wala Pond in Village Sunarian Khurd W-20] Rohtak (Est- Rs- 8-36 Lakhs) Tender for the work was invited for 25.08.2015. 4 agencies had participated for this work. In which itme of HSR was Rs 241456 and NS Item was Rs 483080.

The details of the rates paid by the contractors are as follows:-

ठेकेदार का नाम	HSR मदो की लागत	ठेकेदार द्वारा भरी गई दर	ठेकेदार द्वारा भरी गई राशि	NS Item	कुल लागत
Deswal Const.	241456	7.88	260483	483080	743,563
Chand Singh Contractor	241456	19.36	288202	546252	834,454
Amil kumar	241456	10.95	267896	501660	769,556
Raj Kapoor Singh	241456	Not Quoted	241456	549968	791,424

Hence, Deswal Construction Company L1 was formed. Therefore, keeping the above facts in mind, please try to resolve the said audit objection.

इस बारे व्यक्त किया जाता है कि P/L 10mm thick Vibrated Tiles with C-C-1:1-5:3 kerbs on Surat Singh to Baba Shikhar Wala Pond in Village Sunarian Khurd W-20] Rohtak (Est- Rs- 8-36 Lakhs) कार्य का टेण्डर 25.08.2015 के लिए आमंत्रित किया गया था। इस कार्य के लिए 4 एजेंसी ने भाग लिया था। जिसमें HSR की Item मु० 241456/— रुपये व NS Item मु० 483080/— रुपये था।

ठेकेदारों द्वारा भरी गई दरों का विवरण निम्न प्रकार से है:-					
ठेकेदार का नाम	HSR मदों की लागत	ठेकेदार द्वारा भरी गई दर	ठेकेदार द्वारा भरी गई राशि	NS Item	कुल लागत
Deswal Const.	241456	7.88	260483	483080	743,563
Chand Singh Contractor	241456	19.36	288202	546252	834,454
Amil kumar	241456	10.95	267896	501660	769,556
Raj Kapoor Singh	241456	Not Quoted	241456	549968	791,424

अतः इस प्रकार देसवाल कंस्ट्रक्शन कम्पनी एल० 1 बनती थी। अतः उक्त तथ्यों को मद्देनजर रखते हुए उक्त आडिट आपत्ति का निपटान करने का कष्ट करे।

It is expressed about this that Maintenance and Beautification of Chowks] road and Misc-Civil Works at various places W&1 to 5] Rohtak (Est- Rs- 10-00 Lakhs) Tender for the work of 10.00 crore was invited for 03.07.2015. 4 agencies had participated for this work. The tender for the work was invited for 03.07.2015. 4 agencies had participated for this work. In which due to Rajkumar contractor not filling the rate of estimated cost allowance of the work in the tender form, out of which tenders of both the contractors were canceled due to non filling of rates of Rs. This work was allotted. The tenders filled by both the contractors were canceled by the department and without agreement, the earnest money of both the contractors should not be confiscated.

The details of which are given in Section 13.8.2 of the Indian Penal Code 2009. Therefore, keeping the above facts in mind, please try to resolve the said audit objection.

इस बारे व्यक्त किया जाता है कि Maintenance and Beautification of Chowks] road and Misc- Civil Works at various places W&1 to 5] Rohtak (Est- Rs- 10-00 Lakhs) के कार्य का टैण्डर 03.07.2015 के लिए आमंत्रित किया गया था। इस कार्य के लिए 4 एजेंसी ने भाग लिया था। जिसमें राजकुमार ठेकेदार द्वारा कार्य की अनुमानित लागत HSR का रेट ही टैण्डर फार्म में न भरने के कारण जिनमें से 2 एजेंसियों द्वारा N-S के रेट न भरने के कारण उन दोनों ठेकेदारों के टैण्डर रद्द होने पर L-1 Agency Satender Jain Contr. को यह कार्य अलाट किया गया था। दोनों ठेकेदारों द्वारा भरे गये टैण्डर को विभाग द्वार रद्द किया गया था। तथा बिना एग्रीमेंट के दोनों ठेकेदारों की धरोहर राशि जब्त नहीं की जा सकती।

जिसका विवरण Haryana PWD Code 2009 की धारा 13.8.2 में दिया गया हुआ है। अतः उक्त तथ्यों को मद्देनजर रखते हुए उक्त आडिट आपत्ति का निपटान करने का कष्ट करे।

3.	Hisar	7,88,548/-	Payment of Rs. 7,88,548 was made to a private firm which was hired for checking the construction quality This work had to be done by Engineering branch of PWD. It was not a fit charge on corporation Fund/ Grant and same may be regularized from the Govt.
The Department in its written reply stated as under: -			
<p>In this regard it is intimated that Urban Local Bodies Department Haryana, Panchkula vide memo no. Steno/CE/ULB/2017/8624 dated 02-08-2017 informed that "Pro-tech consortium has offered services for conduction for third party inspection of works in progress in Urban Local Bodies Department" and directed to all the Municipal Corporation to contact the above organization for availing the services of preparation of DPRs/DNITS/Third party inspection of work at competitive rates. On the basis of this MC Hisar called the tender and Pro-Tech consortium rate was found lowest and then the work for third party inspection has been given to Pro-consortium.</p> <p>Hence para may be dropped please.</p> <p>इस संबंध में यह सूचित किया जाता है कि शहरी स्थानीय निकाय विभाग हरियाणा, पंचकुला ने ज्ञापन संख्या. स्टेनो/सीई/यूएलबी/2017/8624 दिनांक 02-08-2017 ने सूचित किया कि 'प्रो-टेक कंसोर्टियम' ने शहरी स्थानीय निकाय विभाग में प्रगति पर चल रहे कार्यों के तीसरे पक्ष के निरीक्षण के लिए सेवाओं की पेशकश की है और सभी नगर निगमों को संपर्क करने का निर्देश दिया है प्रतिस्पर्धी दरों पर डीपीआर/डीएनआईटीएस/काम के तीसरे पक्ष के निरीक्षण की तैयारी की सेवाओं का लाभ उठाने के लिए उपरोक्त संगठन। इसके आधार पर एमसी हिसार ने टेंडर बुलाया और प्रो-टेक कंसोर्टियम का रेट सबसे कम पाया गया, जिसके बाद थर्ड पार्टी इंस्पेक्शन का काम प्रो-कंसोर्टियम को दे दिया गया है।</p> <p>अतः उक्त तथ्यों के मध्यनजर पैरा का ड्राप करने का कष्ट करें।</p>			

Appendix-'H' ds bl ijk d i,baV uacj ¼3½ dk isafMax j[kk tr 7j

4.	Panchkula	1,46,06,741/-	On verification of claim, it was noticed that Rs.1,46,06,741 were irregularly spent during the year 2016-17 without the sanction of the Govt. by paying the amount to 192 Park Development Societies formed by inhabitants of different sectors for maintenance of parks. It is pertinent to mention here that the rates for maintenance were enhanced without the sanction of the Govt. from per Sqm to 150 per Sq m and thereafter ₹3.00 per Sq m.
The Department in its written reply stated as under: -			
<p>Vide resolution no. 1, the rates for Park development were increased from Rs. 1.5 per square meter to Rs. 3.00 per square meter in the house meeting held on 30.07.2013. The same was approved by the competent authority.</p> <p>Therefore, the payment amounting to Rs. 1,46,06,741 was spent during the year 2016-17 as development charges for 192 parks after approval of the competent authority.</p> <p>In view of above the said para may please be dropped.</p>			

संकल्प संख्या. 1, पार्क विकास के लिए दरों में रु. 1.5 प्रति वर्ग मीटर से 3.00 प्रति वर्ग मीटर रुपये से वृद्धि सदन की बैठक दिनांक 30.07.2013 को की गई। इसे सक्षम प्राधिकारी द्वारा अनुमोदित किया गया था।

इसलिए, भुगतान की राशि रु. 1,46,06,741 रुपये सक्षम प्राधिकारी की मंजूरी के बाद वर्ष 2016-17 के दौरान 192 पार्कों के विकास शुल्क के रूप में खर्च किए गए।

उपरोक्त को ध्यान में रखते हुए कृपया उक्त पैरा को हटाया जाए।

Appendix-'H' ds bl ijk d: i,baV uacj ¼4½ dks isafMax j[kk tirk gSA

5.	Yamuna Nagar	9,291/-	While checking the expenditure vouchers for the month of December, 2014 and January, 2015, it was noticed that in various cases ₹9,291 were excess paid. The same may be recovered at the earliest.
		3,83,451/-	While tracing the expenditure vouchers for the month of 10/2015, it was noticed that Rs.3,83,451 were excess drawn and disbursed to the retired employee on account of gratuity and leave encashment which was not in order and the same may be recovered from the official concerned or from the official at fault besides taking suitable action against the official at fault.
		5,84,706/-	The amount of Rs.5,84,706 was excess paid as family pension to the different families of the employees. The same may be recovered from the concerned pensioners or from the official at the fault.
		2,277/-	Rs.2,277 for various expenditure were paid excess to the different firms/ officials. The amount may be recovered from the concerned person or official at fault.

The Department in its written reply stated as under: -

Regarding this paragraph, you are informed that the details of excess payment made by the Municipal Corporation are as follows:-

The total amount of Rs 828/- (236,176,8400) has been deposited in the office through receipt number 190522428009848, 190522428009849 and 190522428009845 dated 18.04.2024.

A penalty of Rs 8463/- has been imposed on late deposit of electricity bill. The guilty employee has been recovered from his retirement benefits (copy attached).

Therefore, in view of the above facts, please feel free to drop the paragraph.

इस पैरा बारे आपका अवगत करवाया जाता है कि नगर निगम के द्वारा किए गए अधिक भुगतान का विवरण इस प्रकार से है:-

कुल राशि 828/- रुपए (236+176+8+8+400) कार्यालय में रसीद सं० 190522428009848, 190522428009849 व 190522428009845 दिनांक 18.04.2024 द्वारा जमा करवा दिए गए हैं।

<p>राशि 8463/- रूपए बिजली के बिल पर देरी से जमा करवाने पर पेनल्टी लगाई गई है। दोषी कर्मचारी की सेवानिवृत्त लाभ (प्रति संलग्न) से रिकवरी कर ली गई है।</p> <p>अतः उक्त तथ्यों के मध्यनजर पैरा का ड्राप करने का कष्ट करें।</p>
<p>It is informed in this paragraph that recovery of Rs. 383451/- has been made from the pension of the concerned pensioners for the m/o 12/2016 to 10/2021.</p> <p>इस पैराग्राफ में बताया गया है कि दिनांक 12/2016 से 10/2021 तक 383451/- रुपये की वसूली पेंशनभोगियों की पेंशन की गयी है।</p> <p>अतः पैरा को ड्राप करने का कष्ट करें।</p>
<p>It is informed about this paragraph Rs. 564706/- out of this recovery of Rs. 371441/- has been done from the concerned pensioners and balance recovery is being done from the concerned pensioners every month.</p> <p>इस पैराग्राफ के बारे में बताया गया है कि रु. इस वसूली में से 564706/- रु. 371441/- की वसूली संबंधित पेंशनरों से की जा चुकी है तथा शेष राशि की वसूली संबंधित पेंशनरों से हर माह की जा रही है।</p>
<p>In this paragraph, you are informed that the details of excess payment made by the Municipal Corporation are as follows:-</p> <p>The total amount of Rs 708/- (620,16,32,40) has been deposited in the office through receipt no. 190522428009847 and 190522428009846 dated 18.04.2024.</p> <p>Total amount of Rs 1569/- (5231046) has been overpaid while RTGS. Account No. 0/338 dated 04.08.2015 amounting to Rs. 118965/- in which amount of Rs. 118746/- (39582-79164) and income tax amount of Rs. 219/- (per attached) has been paid to T.S. Which is correct.</p> <p>Therefore, in view of the above facts, please feel free to drop the paragraph.</p> <p>इस पैरा बार आपको अवगत करवाया जाता है कि नगर निगम के द्वारा किए गए अधिक भुगतान का विवरण इस प्रकार से है:-</p> <p>कुल राशि 708/- रूपए (620+16+32+40) कार्यालय में रसीद सं० 190522428009847 व 190522428009846 दिनांक 18.04.2024 द्वारा जमा करवा दिए गए हैं।</p> <p>कुल राशि 1569/- रूपए (523+1046) का अधिक भुगतान किया गया है, जबकि आर टी जी एस. कमांक लेखा० / 338 दिनांक 04.08.2015 राशि 118965/- रूपए जिसमें Sh Balaji Co&op Society को राशि 118746/- (39582+79164) व आयकर राशि 219/- रूपए का भुगतान किया गया है. जो सही है।</p> <p>अतः उक्त तथ्यों के मध्यनजर पैरा का ड्राप करने का कष्ट करें।</p>

Appendix-'H' ds bl ijk di,baV uacj 1/5% dk isafMax j[kk tirk gSA

6.	Ambala	20,356/-	Sh. Vinod Beniwal, St was placed under suspension for the period from 17/09/2015 to 11/08/2016 and was to be paid 50% of salary as subsistence allowance bat he had been paid full salary with allowances resulting into excess amount of Rs.20,356 during his suspension period. The excess payment should be recovered from Sh. Vinod Beniwal, SI.
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The Department in its written reply stated as under: -

In reply to this Para it is submitted that an amount of Rs 20,356/- has been Deposited by Vinod Behniwal Sanitary Inspector vide G-8 No.811/22, dated 08.06.2018 and concerned branch has been directed to enquire the matter.

इस पैरा के उत्तर में यह प्रस्तुत किया गया है कि विनोद बेहनीवाल सेनेटरी इंस्पेक्टर द्वारा जी-8 नंबर 811/22, दिनांक 08.06.2018 के माध्यम से 20,356/- रुपये की राशि जमा की गई है और संबंधित शाखा को मामले की जांच करने का निर्देश दिया गया है।

l'œu zT7T Appendix-‘H’ ds bl ijk d i.baV uaci ¼6½ dks isafMax ijkk tirk gSA

7.	Karnal	1,44,181/-	In the 9 cases, the pension was continued to be disbursed despite the fact that the pensioner had died earlier which resulted in excess payment to tune of Rs.1,44,181. The recovery of amount from the bank accounts of these persons be made by taking up the matter with the bank authority and credited in municipal fund.
		6,04,189/-	Due to submission of delayed and illogical reply by the corporation's authority the amount of Rs.604189 had to be paid to some pensioners as gratuity. The responsibility for the same may be fixed and action may be initiated against the officials officer at fault.
		1,66,350/-	Due to non-submitting the income tax return in time the penalty of Rs.1,66,350 was imposed by income tax department. Hence the corporation sustained a loss of Rs.1,66,350.
		29,44,053/-	A plot for construction of office building in sector 12 was allotted by Huda, on dated 03.09.2014. But due to the delayed payment of installment an amount of Rs.29,44,053 had to be paid in form of interest. The responsibility of this negligency may be fixed and action may be taken against the official at fault.
		28,37,438/-	Rs.28,37,438 were transferred to the Service Tax Department by the Central Co-operative Bank, Karnal which was irregular as neither any exercise nor any direction was issued by Corporation and the bank was not authorized to transfer such a big amount without authority.
		5,00,00,000/-	Rs.5,00,00,000 were transferred to N.B.C.C Lid New Delhi for solid waste management project, without submitting the payment vouchers/ documents for pre audit which is irregular.

The Department in its written reply stated as under: -

It is submitted that the amount of Rs. 144181/- has been recovered from 9 Pensioners. Hence, this para may please be dropped.

यह प्रस्तुत किया गया है कि रुपये की राशि. 9 पेंशनधारियों से 144181/- की वसूली की गई है। अतः पैरा को झोंप करने करने का कष्ट करे।

It is submitted that the payment of Rs. 604189/- has been made as per the order of Labour Tribunal court Panipat. 8 CWP's have been filed in Hon'ble High Court Haryana Chandigarh against the order of Labour Tribunal Court Panipat. 8 CWP's are pending in Hon'ble High Court, Chandigarh.

यह प्रस्तुत किया गया है कि रुपये का भुगतान। लेबर ट्रिब्यूनल कोर्ट पानीपत के आदेशानुसार 604189/- किया गया है। लेबर ट्रिब्यूनल कोर्ट पानीपत के आदेश के खिलाफ 8 सीडब्ल्यूपी माननीय उच्च न्यायालय हरियाणा चंडीगढ़ में दायर की गई हैं। 8 सीडब्ल्यूपी माननीय उच्च न्यायालय, चंडीगढ़ में लंबित हैं।

It is intimated that out of Rs. on 166350/- a sum of Rs. 75180/- has been recovered. Efforts are being made to recover the balance amount of Rs. 91170/-

यह सूचित किया जाता है कि उक्त पैरा में दर्शाई गई राशी 166350/- रुपये में से 75180/- रुपये की शेष राशि वसूल कर ली गयी है। शेष राशी 91170/- रुपये की राशि की वसूली हेतु प्रयास किये जा रहे हैं।

To build a new office of the Corporation in Sector 12 by the Municipal Corporation Office, 39 meters by 41.50 meters = 1618.50 square meters of land was purchased at DMV 7126 on 03.09.2014 for Rs. 3,04,27,800/-, of which 25% was Rs. 76,06,950/- Receipt No. 17392 was deposited on 29.09.2014. After this, Estate Officer Hudakarnal issued his office letter number no. 8772 dated 07.10.2015, demanded Rs. 86,49,265/- (letter is attached). In response to which the Commissioner of the office, vide his letter number 7192 dated 03.12.2015, asked for the complete details of the outstanding posts and the fees for filling the drains of the building from the Estate Officer so that the entire fee can be deposited on time and the amount of Rs. 86,49,265 deposited by the BHT /- Rupees were demanded, that receipt no. 18503 was deposited by the office on 10.12.2015. After this, the Commissioner, through his office letter number 7515 dated 23.12.2015, sent a letter to the Estate Officer, Bnq. A letter was written to the Karnal department and information was asked about the amount so that the Municipal Corporation Karnal does not have to pay unnecessary interest. In response to this letter, after about 22 days, the Estate Officer, Bn. Karnal vide letter no. 316 dated 14.01.2016 is attached herewith and a demand of Rs. 1,79,34,058/- was made which was deposited by the Corporation within about 3 days on 18.01.2016. Rather, the Corporation has been writing letters to the Estate Officer from time to time to get the amount deposited. The penalty imposed on the Corporation is for the time when the Estate Officer has not responded to the Corporation's letters on time. Apart from this, the excess money that has been collected has gone to the government and no private person has been benefited from it, hence you are requested to please drop the para.

नगर निगम कार्यालय दारा सेक्टर 12 में निगम का नया कार्यालय बनाने के लिए HSVP में Memo 7126 दिनांक 03.09.2014 को 39 मीटर x 41.50 मीटर = 1618.50 वर्ग मीटर जमीन रुपये 3,04,27,800/- में खरीदी गयी थी जिसकी 25% राशि रुपये 76,06,950/- रसीद न. 17392 दिनांक 29.09.2014 को जमा करवा दी गयी थी। इसके बाद संपदा अधिकारी हुडा करनल ने अगली installment के लिए अपने कार्यालय के पत्र क्रमांक न. 8772 दिनांक 07.10.2015 द्वारा रुपये 86,49,265/- की मांग की (पत्र साथ सलग्र है)। जिसके जवाब में कार्यालय के आयुक्त महोदय ने अपने गव क्रमांक 7192 दिनांक 03.12.2015 द्वारा संपदा अधिकारी से बकाया installment और बिल्डिंग के नाले पाम करने की फीस का पूरा विवरण माँगा ताकि ममय पर पूरी फीस जमा करवाई जाये और HSVP द्वारा जो राशि 86,49,265/- रुपये की मांग की गयी थी वो रसीद न. 18503 दिनांक 10.12.2015 को कार्यालय द्वारा जमा करवादी

गयी थी। इसके बाद आयुक्त महोदय द्वारा अपने कार्यालय के पत्र क्रमांक 7515 दिनांक 23.12.2015 द्वारा संपदा अधिकारी, HUDA विभाग करनाल को पत्र लिखा गया और instaliment के बारे में पूछा गया ताकि नगर निगम करनाल को अनावश्यक व्याज न भरना पड़े। इस पत्र के जवाब में लगभग 22 दिन बाद संपदा अधिकारी, HUDA करनाल ने पत्र क्रमांक 316 दिनांक 14.01.2016 द्वारा प्रति साथ संलग्न है। राशि 1,79,34,058/- रुपये की मांग की गयी जिसको निगम द्वारा दिनांक 18.01.2016 लगभग 3 दिन के अंदर जमा करवा दी गयी। इनमें निगम द्वारा जमीन की राशि जमा करवाने में कोई देरी नहीं की गयी है। अपितु निगम द्वारा तो संपदा अधिकारी को राशि जमा करवाने के लिए समय समय पर पत्र लिखे जाते रहे हैं निगम पर जो जुर्माना लगा है वो उस समय का लगा है जिस समय में संपदा अधिकारी द्वारा निगम के पत्रों का समय पर जवाब नहीं दिया गया है इसके अलावा भी जो अधिक पैसा जमा हुआ है वो पैसा सरकार में मरकार के पास गया है इससे किसी निजी व्यक्ति को फायदा नहीं पहुंचाया गया है अतः आपने अनुरोध है कि उपरोक्त ऑडिट पेरे को दफ्तर दाखिल किया जाये।

नगर निगम करनाल के कार्यालय पत्र क्रमांक 7409 दिनांक 24.11.2020 द्वारा M/s Karnal Advertisers, Shop No. 14, Club Market, Karnal को सूचित किया गया कि 28.37 लाख रुपये सर्विस टैक्स नगर निगम कार्यालय में जमा करवाये क्योंकि संबंधित विभाग को नगर निगम करनाल द्वारा सर्विस टैक्स जमा करवाया जा चुका है।

तदोपरांत M/s Karnal Advertisers, Shop No. 14, Club Market, Karnal द्वारा दिनांक 14.01.2021 को पत्र के माध्यम से सूचित किया गया कि नगर परिषद करनाल के साथ एजेंसी द्वारा किए गए इकरारनामा में सर्विस टैक्स से संबंधित कोई भी शर्त अंकित नहीं है न ही उस समय सर्विस टैक्स सरकार द्वारा लिया जाता था। इसके अतिरिक्त आपके विभाग द्वारा उक्त फर्म पर जो भी देय बनता था, वह राशि फर्म द्वारा जमा करवा दी गई थी। मैं Krishan Garg, Partner [M/s Karnal Advertiser] यह भी प्रमाणित करता हूँ कि M/s Karnal Advertiser, Shop No. 14, Club Market, Karnal एक Partnership Firm थी, जिसमें लगभग 4-5 व्यक्ति पार्टनर थे। उक्त फर्म द्वारा विज्ञापन संबंधित कार्य के अंतर्गत किसी से भी किसी प्रकार का सर्विस टैक्स चार्ज नहीं किया गया है तथा यह फर्म लगभग 10-12 वर्ष पहले बन्द हो चुकी है। अतः इकरारनामा की शर्तों के तहत M/s Karnal Advertiser की तरफ कोई सर्विस टैक्स देय नहीं बनता है और मैं Krishan Garg, Partner [M/s Karnal Advertiser, Shop No. 14, Club Market, Karnal, इस राशि को भविष्य में जमा करवाने को तैयार नहीं हूँ।

इसके उपरांत एजेंसी का उत्तर संतोषजनक न होने के नगर निगम करनाल द्वारा कार्यालय पत्र क्रमांक 417/न०नि०क० दिनांक 18.01.2021 द्वारा उन्हें पुनः सूचित किया गया कि "As per section 65 (105) (zzzm) of the Finance Act, 1994 'Sale of space for advertisement purpose' के तहत आपके द्वारा सर्विस टैक्स जमा करवाया जाना बनता है।

अतः आपको निर्देश दिए जाते हैं कि आप सर्विस टैक्स राशि 28.37 लाख रुपये नगर निगम कार्यालय करनाल में जमा करवाये अथवा आपके द्वारा जमा करवाये गए सर्विस टैक्स से संबंधित रिकार्ड एक सप्ताह के अन्दर-2 अधोहस्ताक्षरी को प्रस्तुत करें अन्यथा विभाग द्वारा नियमानुसार कार्यवाही अमल में लाई जायेगी।

इस संदर्भ में उपरोक्त को मध्यनजर रखते हुए उचित परामर्श हेतु Additional District Attorney, M.C. Karnal को लिखा गया तथा Additional District Attorney, M.C. Karnal द्वारा लिखा गया कि "After perusal of file, it is revealed that the matter has already become time barred so that filing of recovery of money suit will be of futile exercise. Second opinion may be sought from empanelled senior advocate (if agree). Additional District Attorney, M.C. Karnal द्वारा की गई टिप्पणी अनुसार वरिष्ठ अधिवक्ता से परामर्श हेतु मामला विचाराधीन है।

Regarding the above audit para, it is reported that the payment for the related work was made to NBCC in the following manner. 1 crore on 28.04.2012, 2 crore on 16.04.2013 and 2 crore on 20.03.2013. The payment for the related works has been recorded in the respective cash book and the related details of the cash book have also been audited by the audit branch. Copies of the pages entered in the cash book are annexed. Therefore, it is requested that after reviewing the related records, drop the related para.

उक्त आडिट परा बारे रिपोर्ट कि जाती है कि सम्बन्धित कार्य की अदायगी एन०बी०सी०सी को निम्न प्रकार से की गई थी। दिनांक 28.04.2012 को 1 करोड़, दिनांक 16.04.2013 को 2 करोड़ से, दिनांक 20.03.2013 को 2 से की गई थी। सम्बन्धित कार्यों की अदायगी का इदाज सम्बन्धित कैश बुक में किया गया है तथा आडिट शाखा द्वारा कैश बुक के सम्बन्धित इन्दाज का ओडिट भी किया जा चुका है। कैश बुक में इन्दाज किये गये पेजों की प्रति साथ सलग्न है। अतः अनुरोध किया जाता है कि सम्बन्धित रिकार्ड का अवलोकन उपरान्त सम्बन्धित पैरा को ड्राप करने का कष्ट करें।

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Municipal Councils

8.	Thanesar	2,25,759/-	Under Outsourcing Policy three Tractor Drivers were appointed for Six Months without even ensuring the essential Qualification. Their duration of work was 03/02/2016 to 31/07/2016. They were paid Rs.2,25,759. Which is irregular. The suitable action should be initiated against the official at fault.
		70,04,754/-	While tracing the expenditure vouchers in the Grants Cash Book, it was noticed that amount of Rs.70,04,754 on account of interest money transferred from these grants into Municipal Fund without prior approval of Govt. and used the same for routine expenditure. Therefore, it is advised that either permission for utilizing the above said interest amount may be obtained from Govt. or the same may be refunded to concerned Grants for proper utilization.
		1,00,00,000/-	During tracing of payment vouchers in the CFC grant cash book, it has been noticed that an amount of 1.00 cr was transferred from CFC grant to Municipal Fund account on dated 23/03/2017 without prior approval from competent authority and used for routine expenditure which is not in order. The same may be refunded to CFC grant or ex-post facto sanction may be obtained from the competent authority.
		60,52,438/-	While checking the Classified Abstract for the year of 2016-17 was notice that expenditure of Rs.60,52,438 was booked in excess from the sanctioned budget, which was irregular and also against the provision of rules.

The Department in its written reply stated as under: -
<p>Regarding the objection raised by the audit, it is clarified that 3 tractor drivers were employed by the office as per the rules under Outsource Policy Part-2 and their work was satisfactory and their salaries have been paid by the office as per the rules. There has been some kind of irregularity in this.</p> <p>So please end this paragraph.</p> <p>ऑडिट द्वारा लगाई गई आपत्ति बारे स्पष्ट किया जाता है कि कार्यालय द्वारा आउटसोर्स पोलिसी पार्ट-2 के तहत 3 ट्रैक्टर ड्राइवर नियमानुसार लगाए गए थे तथा उनका कार्य संतोष जनक रहा व कार्यालय द्वारा नियमानुसार उनके वेतन की अदायगी की गई है। इसमें किसी प्रकार की कोई अनियमितता गई है।</p> <p>अतः इस पैरा को समाप्त करने की कृपा करें।</p>
<p>Regarding the objection raised by the audit, it is clarified that due to poor financial condition of the Municipal Council, Thanesar, the Council was unable to pay the salaries of its sanitation workers etc. Due to which there was a lot of anger among the employees and they were threatening to go on strike. To solve this problem and to run the work smoothly, the office paid salaries etc. from the interest amount. So please end this paragraph.</p> <p>ऑडिट द्वारा लगाई गई आपत्ति बारे स्पष्ट किया जाता है कि नगर परिषद्, थानेसर की वित्तीय स्थिति ठीक न होने के कारण परिषद् अपने सफाई कर्मचारियों का वेतन ईत्यादि देने में असमर्थ था। जिस कारण कर्मचारियों में काफी रोष था तथा वे हड़ताल पर जाने की धमकी दे रहे थे। इस समस्या के निपटान के लिए व कार्य को सूचारु रूप से चलाने के लिए कार्यालय द्वारा ब्याज की राशि से वेतन ईत्यादि की अदायगी की गई। अतः इस पैरा को समाप्त करने की कृपा करें।</p>
<p>Regarding the objection raised by the audit, it is clarified that due to the financial condition of the Municipal Council, Thanesar, an amount of Rs. 1 crore was transferred from CFC Grant to MC Fund for the payment of salaries etc. of its sanitation workers. Which has been again transferred to the concerned Grant Fund by the office under order number 3955/MCT dated 22.03.2018 and it has also been checked by the audit branch. So please end this paragraph.</p> <p>ऑडिट द्वारा लगाई गई आपत्ति बारे स्पष्ट किया जाता है कि नगर परिषद्, थानेसर की वित्तीय स्थिति ठीक न होने के कारण परिषद् अपने सफाई कर्मचारियों का वेतन ईत्यादि के भुगतान हेतु राशि 1 करोड़ CFC Grant से MC Fund में स्थानांतरण की गई थी। जिसे कार्यालय द्वारा आदेश संख्या 3955/एम०सी०टी० दिनांक 22.03.2018 के तहत पुनः संबंधित ग्रांट CFC में स्थानांतरण कर दिया गया है तथा इसे ऑडिट शाखा द्वारा भी चौक करवा दिया गया है। अतः इस पैरा को समाप्त करने की कृपा करें।</p>
<p>Regarding the objection raised by the audit, it is clarified that in the estimated budget for the year 2016-17, there is comparatively less expenditure on some items and more expenditure on some items, which is not more than the four exceptions of the total passed budget. There has been no financial loss of any kind in this.</p> <p>So please end this paragraph.</p> <p>ऑडिट द्वारा लगाई गई आपत्ति बारे स्पष्ट किया जाता है कि वर्ष 2016-17 का अनुमानित बजट में Classified अनुसार कुछ मदों में कम खर्चा व कुछ मदों में अधिक खर्च हुआ है जोकि कुल पारित बजट के Provision से अधिक न है। इसमें किसी भी प्रकार की कोई वित्तीय हानी न हुई है।</p> <p>अतः इस पैरा को समाप्त करने की कृपा करें।</p>

9.	Tohana	1,80,257/-	While checking the Establishment check register it was noticed that Rs. 1,80,257 has been paid excess to the different persons in the form of Salary/ LTC Pension which may be recovered.
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The Department in its written reply stated as under: -

Out of this amount, Rs 188 has been deposited in the office fund by Krishna Kumar Safai Karmachari on 20.12.2021. Receipt is attached. Rs 16402 has been recovered from the concerned employee Sheela Devi. And whose G.9 number is 040102228000231 which has been deposited in the treasury of Municipal Council Office Tohana on 10.01.2022. The amount of Rs 1165 and Rs. 2008 has been adjusted from the amount given to the employee. The heirs of the deceased have been informed about the recovery of the remaining amount. You will be informed upon recovery.

इस राशि में से 188 रु० कृष्ण कुमार सफाई कर्मचारी द्वारा दिनांक 20.12.2021 को कार्यालय कोष में जमा करवा दिए हैं। रसीद संलग्न है। 16402 रु० सम्बन्धित कर्मचारी शीला देवी से वसूल कर ली गई है। व जिसका जी० 9 न० 040102228000231 जो की दिनांक 10.01.2022 को नगर परिषद कार्यालय टोहाना के कोष में जमा करवा दी गई है। 1165 रु० व 2008 रु० की राशि कर्मचारी को दी जाने वाली राशि में से समायोजित कर ली गई है। शेष राशि की वसुली बारे मृतक के वारिशों को सूचित किया जा चुका है। वसुली होने पर आप महोदय को अवगत करवा दिया जाएगा।

Appendix-H' ds bl ijk di i,baV uacj ¼9½ dk isafMax j|kk tirk gSA

10.	Kaithal	1,02,772/-	Payment of interest amounting Rs.1,02,772 made in excess to the amount of gratuity for two persons. The responsibility of the negligent officers/officials should be fixed and serious efforts should be done for recovery of excess/irregular payment from the delinquent officers/officials, besides taking suitable action.
		18,800/-	It was noticed that various Shahidi Samaraks and Chowks were decorated on the occasion of independence day with flowers and the same was purchased from open market in piece meals to avoid sanction of house without collecting quotations unting to Rs.18,800, which was clear cut violation of instructions issued by Govt. from time to time.

The Department in its written reply stated as under: -

With reference to Para No. 9.Chchamadkpag.bhp, it is informed that due to the dispute in the Honorable High Court of Chandigarh between the old and new Gratuity Act, the amount of gratuity along with interest was given to the employee as per the old Act. The interest amount of Rs 1,02,772/- was paid to the applicants in compliance with the orders of the Honorable High Court of Chandigarh, in which there is no need to fix the responsibility of any officer/employee of the office. Therefore, it is recommended to end the paragraph.

पैरा न० 9 Appendix-HI के संदर्भ में सूचित किया जाता है कि माननीय उच्च न्यायालय चण्डीगढ़ में ग्रेच्युटी एक्ट पुराने व नए में विवाद के चलते पुराने एक्ट के अनुसार कर्मचारी को ग्रेच्युटी की राशि ब्याज सहित दी गई थी। प्रार्थियों को ब्याज राशि का भुगतान माननीय उच्च न्यायालय चण्डीगढ़ के आदेशों की अनुपालना में राशि 1,02,772/- रु० किया गया था जिसमें कार्यालय के किसी अधिकारी/कर्मचारी की जिम्मेवारी निर्धारित की जानी नहीं बनती। अतः पैरा समाप्त करने की सिफारिश की जाती है।

With reference to Para No. 9.Chchamadkapag.bhp, it is informed that on the occasion of Independence Day, orders are issued by the Deputy Commissioner that Independence Day is to be celebrated with pomp and the arrival of the Chief Guest is fixed at all those places. It is very important to do beautification work. Working through tender is likely to take a lot of time to complete the tender process. Therefore, keeping in mind the paucity of time and considering the work as urgent, the said work was completed at the lowest rates by taking manual quotations from the market. After the work was done, the bills were paid as per rules. Keeping all the above facts in mind, the said amount cannot be recovered, hence it is recommended to close the paragraph.

पैरा न० 9 Appendix-HI के संदर्भ में सूचित किया जाता है कि स्वतंत्रता दिवस के उपलक्ष्य में उपायुक्त महोदय द्वारा आदेश जारी किए जाते हैं कि स्वतंत्रता दिवस को धूमधाम से मनाया जाना होता है व मुख्य अतिथि के आगमन तय होते हैं उन सभी स्थानों पर सौंदर्यकरण का कार्य किया जाना अति आवश्यक है। टैंडर के माध्यम से कार्य करने में टैंडर प्रक्रिया को पूर्ण करने हेतु काफी समय लगने की संभावना होती है। इसलिए समय की कमी को मध्यनजर रखते हुए व कार्य को अति आवश्यक मानते हुए मौके पर कार्यरत अधिकारियों द्वारा बाजार से दस्ती कुटेशन लेकर सबसे कम रेटों पर उक्त कार्य को पूर्ण करवाया गया था। कार्य किए जाने पर बिलों की अदायगी नियमानुसार की गई थी। उपरोक्त सभी तथ्यों को ध्यान में रखते हुए उक्त राशि की रिकवरी की जानी नहीं बनती इसलिए पैरा समाप्त करने की सिफारिश की जाती है।

हिंदी में Appendix-'H' के बिंदुओं की जाँच के लिए 10% की दर से अधिकतम की जा सकती है

11.	Rewari	---	Contacts for one dumper for lifting garbage was given for breaking periods instead of one year. Apart from this the amount for First, Second and Third breaking period was Rs.4,52,142, Rs. 98,000 and Rs.81,000 (for one month) respectively, which is not justified.
		1,02,427/-	The payment of interest of Rs.1,02,427 could have been avoided if the Municipal Administration had not delayed the payment of an employee. Investigation in the matter may be initiated and responsibility fixed and recovery of the loss be made good from the pocket of defaulting official.
		20,000/-	The bill of Videography/ Photography to the tune of 20,000 could be avoided by using the camera of Municipal Office instead of hiring photographer for the purpose of meeting of councillors. The payment was irregular and without proper sanction.
		1,00,00,000/-	The amount to the tune of Rs.1,00,00,000 as instance were received as a loan in the General Cash Book from other cash book of various grants in aid received from time to time from State/ Central Government Deptt Agencies but the relevant Grant Cash book was not put up to verify the accuracy of figures received as so-called loan. The transfer of this heavy amount from grants without any permission of the authority sanctioning the grant was highly irregular. Further, the amounts

			transferred as loan were spent for the purpose of payment of salary of municipal staff and other expenses. This was clear cut violation of rules. Suitable disciplinary action may be initiated against the Official/officer responsible for this Irregularity
		8,120/-	During Audit it was noticed that Rs.8,120 were deposited as a penalty for late filing return in Income Tax Department as deduction of TDS from employees Salary Contractor payment for the financial year 2015-16. This amount should to be paid out of pocket of defaulting Officer/ DDO concerned, beside taking suitable disciplinary action against him.
		54,800/-	An amount of Rs.54,800 was spent for purchases of Flower for decoration of Rao Tula Ram Stadium on account of Geeta Jayanti which was not a fit charge on the Fund and wasteful expenditure. Ine wasteful amount spent may either be got regulatized or made good from the official at fault.
The Department in its written reply stated as under: -			
<p>Contact for one dumper for lifting garbage in emergency as essential services and the dumper was taken from open market at that time. So, para may be dropped.</p> <p>आवश्यक सेवाओं के तहत आपातकालीन स्थिति में कूड़ा उठाने हेतु एक डम्पर हेतु सम्पर्क करें तथा डम्पर उस समय खुले बाजार से लिया गया था। अतः पैरा को ड्रॉप करने करने का कष्ट करे।</p>			
<p>At that time Municipal Council, Rewari is not in condition to pay that amount, the payment of interest paid to the employees as per court order. So, para may be dropped.</p> <p>उस समय नगर परिषद, रेवाड़ी उस राशि का भुगतान करने की स्थिति में नहीं थी, जो कोर्ट के आदेश के अनुसार कर्मचारियों को ब्याज का भुगतान करना था। अतः पैरा को ड्रॉप करने करने का कष्ट करे।</p>			
<p>The camera of Municipal Office is not in proper working condition at that time, so video grapher is hired in emergency at that time. So, para may be dropped.</p> <p>नगर निगम कार्यालय का कैमरा उस समय ठीक से काम करने की स्थिति में नहीं होता है, इसलिए उस समय आपातकालीन स्थिति में वीडियो ग्राफर को काम पर रखा जाता है। अतः पैरा को ड्रॉप करने करने का कष्ट करे।</p>			
<p>The funds were taken for salary & allowances to the employee due to poor financial position of the Municipal Council, Rewari. But as of now the amount has been refunded to the concerned grant/account. The loan has been settled & nothing is outstanding as on date. So, para may be dropped.</p> <p>नगर परिषद, रेवाडो की खराब वित्तीय स्थिति के कारण कर्मचारियों को वेतन और भत्ते के लिए धनराशि ली गई थी। लेकिन अभी तक राशि संबंधित अनुदानधखाते में वापस कर दी गई है। ऋण का निपटान कर दिया गया है और आज तक कुछ भी बकाया नहीं है। अतः पैरा को ड्रॉप करने करने का कष्ट करे।</p>			

<p>At that time Municipal Council, Rewari is not in condition to pay that amount, so that the payment of TDS paid to the concerned department deposited late. So, para may be dropped.</p> <p>उस समय नगर परिषद, रेवाड़ी उस राशि का भुगतान करने की स्थिति में नहीं थी, जिससे संबंधित विभाग को टीडीएस का भुगतान देर से जमा हुआ। अतः पैरा को ड्रॉप करने करने का कष्ट करे।</p>
<p>The payment is made after collecting quotations from local market on the occasion of 15th august (Independence Day) district level program by order of SDO (C), Rewari vide Endst. 388-405/Steno dated 11.03.2015. The payment is total of 04 bills amounting less then Rs.10,000/- So, the amount is not waste full. So, para may be dropped.</p> <p>15 अगस्त (स्वतंत्रता दिवस) के अवसर पर जिला स्तरीय कार्यक्रम के लिए एसडोओ (सी), रेवाड़ी के आदेशानुसार स्थानीय बाजार से कोटेशन एकत्र करने के बाद भुगतान किया जाता है। 388-405/स्टेनो दिनांक 11.03.2015. भुगतान कुल 04 बिलों का है जिनकी राशि रु. 10,000/- से कम है, इसलिए, राशि पूरी तरह व्यर्थ नहीं है। अतः पैरा को ड्रॉप करने करने का कष्ट करे।</p>

वि.सू. 277T Appendix-'H' ds bl ijk d: i,baV uacj %11½ dks isafMax j[kk t[rk gSA

12.	Sirsa	---	While tracing the vouchers files 2013-14, 2014-15 of M.C. Fund it was noticed that 51 cheques were issued without audit, which is highly irregular.
The Department in its written reply stated as under: -			
<p>Post audit of these vouchers has been done by Municipal Council Sirsa. In future, checks will be issued only after getting the vouchers audited as per rules.</p> <p>नगरपरिषद सिरसा द्वारा इन वाउचरों का पोस्ट आडिट करवाया जा चुका है। भविष्य में नियमानुसार वाउचरों का आडिट करवाने उपरान्त ही चैक जारी किये जायेंगे।</p>			

वि.सू. 277T Appendix-'H' ds bl ijk d: i,baV uacj %12½ dks isafMax j[kk t[rk gSA

13.	Jind	2,05,982/-	An amount of Rs.2,05,982 on account of interest on late deposit of service tax was paid to the Commissioner. Excise and Taxation deptt. Vide voucher no. 67 of 4/2016. The same was still not recovered from the firm/defaulting officials. The same may be recovered
The Department in its written reply stated as under: -			
<p>The amount of Rs 2,05,982/- shown in the above paragraph has been recovered by the Municipal Council, Jind. Therefore, you are requested to drop the para.</p> <p>उक्त पैरा में दर्शाई गई राशी मु0 2,05,982/- की नगर परिषद जीन्द द्वारा वसूली कर ली गई है। अतः आप महोदय से उक्त पैरा समाप्त करने का अनुरोध किया जाता है।</p>			

वि.सू. 277T Appendix-'H' ds bl ijk d: i,baV uacj %13½ dks isafMax j[kk t[rk gSA

14.	Bhiwani	6,99,519	While checking it was noticed that the payment in 8 cases the amount of Rs.6,99,519 was found to be irregular as no supporting record or instruction rules was put up in audit to justify the authenticity of the payment.
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The Department in its written reply stated as under: -

The amount from serial number 1 to serial number 7 was deposited in Haryana Pension Fund for the payment of pension fund and retirement dividends of the employees of Municipal Council, Bhiwani. There has been no irregularity of any kind here. In response to the amount of Rs. 305813/- recorded at serial no. 8, you are informed that the said amount was paid to the employees as the amount of LTC block year 2012-2015. Objection was lodged by the audit department that this amount was released after the expiry of the said period. Here it is brought to your notice that the said amount has been issued by the Haryana Government vide letter no. 13/19/2008-2511 dated 10.07.2017 (copy attached herewith) under which the time period of the said disciplinary suspension was extended.

श्रीमान जी कमांक नम्बर 1 से कमांक नम्बर 7 तक की राशि हरियाणा पेंशन फण्ड में नगर परिषद, भिवानी के कर्मचारियों के पेंशन फण्ड एवं सेवानिवृत्त लाभान्शो की अदायगी की राशि जमा करवाई गई थी। यहां किसी भी प्रकार की कोई अनियमिता नहीं बरती गई है। कमांक नम्बर 8 पर दज राशि 305813/- रुपये के जवाब में आपको अवगत करवाया जाता है कि उक्त राशि LTC Block Year 2012-2015 की राशि के रूप में कर्मचारियों को अदा की गई थी। जो आडिट विभाग द्वारा आपत्ति दर्ज की गई थी कि उक्त Block Year समाप्ति पर यह राशि जारी की गई। यहां आप महोदय के ध्यान में लाया जाता है कि उक्त राशि हरियाणा सरकार द्वारा जारी पत्र कमांक 13/19/2008-2511 दिनांक 10.07.2017 जिसके तहत उक्त LTC Block Year की समयावधि बढ़ा दी गई थी।

Appendix-'H' ds bl ijk d: i,b'V u'c7 ¼14½ dt i'x 7[tt trut 7j

15.	Hodal	6,96,100/-	An amount of 6,82,243 and ₹ 13,857 paid vide for purchase of LMV Mahindera & Mahindera Bolero and Insurance of newly purchased vehicle without sanction of Hon'ble C.M. E past facto sanction may be obtained to regularise the matter,
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The Department in its written reply stated as under: -

A Government vehicle Bolero was purchased in reference of Haryana Government Memo No 2/6/2005-RVA dated 05-08-2009 & 2/6/2005 dated 05-10-2016. It was also recommended and passed in MC House meeting 2016.so Vehicle was purchased according to rules & instruction mentioned above. So please drop down the audit paras

एक सरकारी वाहन बोलेरो हरियाणा सरकार के मेमो नंबर 2/6/2005-आरवीए दिनांक 05-08-2009 और 2/6/2005 दिनांक 05-10-2016 के संदर्भ में खरीदा गया था। इसे एमसी हाउस मीटिंग 2016 में भी अनुशंसित और पारित किया गया था। इसलिए वाहन ऊपर उल्लिखित नियमों और निर्देशों के अनुसार खरीदा गया था। अतः पैरा को ड्रॉप करने करने का कष्ट करे।

Appendix-'H' ds bl ijk d: i,baV uacj ¼15½ dks isafMax j[kk t[rk gSA

16.	Meham	3,000/-	A sum of 3,000 was paid out of Municipal Fund to an applicant on account of delay in furnishing the required information. The amount may be recovered from the official at fault or regularized with sanction of competent authority.
The Department in its written reply stated as under: -			
Necessary action is being taken against the erring officer/official as per rules. दोषी अधिकारी/कर्मचारी के विरुद्ध नियमानुसार आवश्यक कार्यवाही की जा रही है।			

वि.सं. 277T Appendix-'H' ds bl ijk d: i,baV uacj %416½ dks isafMax j[kk t[rk gSA

17.		58,80,003/-	While Tracing the Vouchers in General Cash Book for the month of 10/16, it was noticed that the payment of 5 Vouchers of amount Rs.58,80,003 was made by the Municipal Committee against 5 vouchers without pre-audit is contravention of the rules. Suitable action may be taken against the official at fault.
The Department in its written reply stated as under: -			
The vouchers/record is being placed before audit for post audit. वाउचर/रिकॉर्ड को पोस्ट ऑडिट के लिए ऑडिट के समक्ष रखा जा रहा है।			

वि.सं. 277T Appendix-'H' ds bl ijk d: i,baV uacj %417½ dks isafMax j[kk t[rk gSA

18.	Nilokheri	10,29,160	Rs.10,29,160 were paid on account of various payments without pre-audit needs to be justified.
		40,000/-	An amount of Rs. 40,000 was paid on account of compound fees to the S.D.O. UHBVN, Nilokheri for street light point without taking the light connection and found theft case. The same may be justified, responsibility may be fixed and the amount recovered from the officer/official at fault.
The Department in its written reply stated as under: -			
The various payments of Rs. 1092160/-made by the Municipal Committee Nilokheri were for the salaries of the sanitation workers and the oil billa of the fire vehicle etc., Le Essential/Emergency Service, after payment, their vouchers have also been verified by the audit branch. Therefore, you are requested to please drop the audit para. नगरपालिका नीलोखेड़ी द्वारा 1092160/-रुपये की जो विभिन्न अदायगी की गई है, वह सफाई कर्मचारियों के वेतन व फायर गाड़ी के तेल के बिल इत्यादि की अदायगी की गई थी, जोकि एक Essential/Emergency Service है। अदायगी उपरान्त इनके वाउचर आडिट शाखा द्वारा वैरीफाई भी करवाए जा चुके हैं। वाउचर की सत्यापित फोटोप्रतियां साथ सलग्न हैं। अतः पैरा ड्रॉप करने का कष्ट करें।			

An amount of Rs. 40000/- has been deposited by Secretary Municipal Comminee Nilokheri to the Electricity Department. Because at that time a case in court was filed against the Municipal Committee by the electricity department, after this a case was filed in the district court by the then officials. After the court case escape the fine of rupes 40000/- deposit in the shape of Compounding fee. Therefore, you are requested to please drop the audit para.

नगरपालिका नीलोखेड़ी के तत्कालीन सचिव द्वारा मु० 40000/- रुपये की राशि बिजली विभाग को Compounding Fee के तौर पर जमा करवाई हुई है। क्योंकि उस समय बिजली विभाग द्वारा पालिका पर Electricity Theft का केस बनाया गया, इसके उपरान्त तत्कालीन अधिकारियों द्वारा जिला न्यायालय में केस दायर किया गया। जिसके उपरान्त जुर्माना राशि से बचने के लिए तत्कालीन सचिव/प्रधान द्वारा 40000 रुपये की राशि Compounding Fee के तौर पर जमा करवाई गई। अतः पैरा ड्रॉप करने का कष्ट करें।

Appendix-'H' ds bl ijk d: i,baV uacj ¼18½ dks isafMax j|kk tirk gSA

19.	Taraori	10,200/-	A payment to the tune of Rs.2,156 & Rs.8,044 was made in excess for filling return of service tax, and Income tax respectively. Recovery along with interest needs to be made besides taking action against the defaulting officer/ official.
		11,628/-	An excess amount of Rs.11,628 was paid to M/s Pankaj Const. Co. Recovery along with interest needs to be effected from the contractor/ concerned officer/ officials and compliance shown to audit.
		1,40,425/-	Rs.1,40,425 were paid on account of Ex-Caratia Financial Assistance to Smt. Sheela Devi Wo Late Sh. Om Parkash Safai Karamchari in excess. The amount may be recovered along with Interest besides taking suitable action against the officer official at fault.
		1,55,287/-	An Excess payrient of Rs.1,55,287 was made on account of penalty/ excess paid in capacitor fincl surcharge to BSNL and UHBVN as detailed in Audit Recovery of the same along with interest he mude besides taking action against the defaulting officer official.

The Department in its written reply stated as under: -

In this audit para, notice 5 has been issued to the concerned agency for recovery of Rs. 2156/-. Apart from this, Rs. 8044/- which has been shown in the audit para, has been paid in the form of electricity bill. Related bills are being searched in the records. After receiving the records, a copy of the related bill will soon be sent to your service. Therefore, the concerned party should take pains to file the complaint in the office.

इस आडिट पैरा में मु० 2156/- रुपये की रिकवरी हेतु सम्बंधित एजेन्सी को नोटिस 5 जारी कर दिया गया है। इसके अतिरिक्त मु० 8044/- रुपये जो आडिट पैरा में दर्शाये गये हैं यह बिजली के बिल के रूप में अदायगी की गई है। सम्बंधित बिलों को रिकार्ड में तलाश किया जा रहा है। रिकार्ड के मिलने उपरान्त सम्बंधित बिलों की प्रति जल्द ही आपकी सेवा में भेज दी जायेगी। अतः सम्बंधित पैरे को दफ्तर दाखिल करने का कष्ट करें।

<p>In this audit para, notice has been issued to the concerned agency for recovery of Rs. 11628/-. The audit objection will be removed after recovery and verification from audit soon.</p> <p>इस आडिट पैरा में मु0 11628/-रुपये की रिकवरी हेतु सम्बंधित एजेन्सी को नोटिस जारी कर दिया गया है। शीघ्र ही रिकवरी करके आडिट से वैरिफाई करवाकर आडिट आपत्ति को दूर करवा दिया जायेगा।</p>
<p>Regarding audit para, it is reported that a letter has been issued as per office letter number 2955 dated 05.12.2023 for recovery of Rs. 140425/- from the concerned employee Mrs. Sheela Devi. Your recovery will be done soon and you will be informed about it. Therefore, please take pains to register your feet in the office.</p> <p>आडिट पैरा बारे रिपोर्ट की जाती है कि सम्बंधित कर्मचारी श्रीमति शीला देवी से मु0 140425/-रुपये की रिकवरी हेतु कार्यालय के पत्र क्रमांक 2955 दिनांक 05.12.2023 अनुसार पत्र जारी किया गया है। जल्द ही रिकवरी करवाकर आप महोदय की सेवा में सूचित कर दिया जायेगा। अतः पैरे को दफतर दाखिल करने का कष्ट करें।</p>
<p>Regarding this audit para, it is reported that the MGBME amount of Rs. 217.29/- which is shown in the audit para. Which came as surcharge in telephone bills. It was paid for. Apart from this, an amount of Rs 155068.37 was paid as electricity bill/fine. Related bills are being searched in the records. After receiving the records, a copy of the related bill will soon be sent to your service. Therefore, the concerned party should take pains to file the complaint in the office.</p> <p>इस आडिट पैरा बारे रिपोर्ट की जाती है कि मु0 217.29/-रुपये की excess Paid Amount जो आडिट पैरा में दर्शाये गई है। जोकि टेलिफोन के बिलों में सरचार्ज के रूप में लगकर आई थी। उसकी अदायगी की गई थी। इसके अतिरिक्त 155068.37 रुपये की राशि बिजली के बिलों/जुर्माने के रूप में की गई थी। सम्बंधित बिलों को रिकार्ड में तलाश किया जा रहा है। रिकार्ड के मिलने उपरान्त सम्बंधित बिलों की प्रति जल्द ही आपकी सेवा में भेज दी जायेगी। अतः सम्बंधित पैरे को दफतर दाखिल करने का कष्ट करें।</p>

Appendix-'H' of the report of the audit dated 19/12/2023

20.	Pehowa	36,000/-	An amount of Rs.36,000 was paid in excess to the Advocate who was not on panel. Suitable action may be taken against the official at fault.
		40,039/-	Payment amounting to Rs.40,039 were made in ex vide check no. 368121 and 615746. This was min order. Amount paid in excess may be got recovered from the official at fault.
The Department in its written reply stated as under: -			
<p>Regarding the objection raised by the audit, it is clarified that the important case of Municipality Pehowa was represented by Mr. Teerth Singh, Senior Advocate of Municipality Pehowa. A proposal regarding payment of the above cases was also passed in the house meeting of Municipal Corporation Pehova on 09-11-2016. A copy of which is attached. Therefore, the payment in the said cases was made as per the rules.</p> <p>So please end this paragraph.</p>			

ऑडिट द्वारा लगाई गई आपति बारे स्पष्ट किया जाता है, कि नगरपालिका पिहोवा द्वारा श्री तीर्थ सिंह, वरिष्ठ अदिवक्ता द्वारा नगरपालिका पिहोवा के महत्वपूर्ण केस की पैरवी की गई थी। उक्त केसों की अदायगी बारे नगर, पालिका पिहोवा की हाउस मीटिंग में दिनांक 09-11-2016 को प्रस्ताव भी पास किया गया था। जिसकी प्रति साथ संलग्न है। अतः उक्त केसों की अदायगी नियमानुसार की गई थी।

अतः इस पैरा को समाप्त करने की कृपा करें।

Regarding the objection raised by the audit, it is clarified that an amount of Rs 39/- (2669-2660 and 16398-16368) has been deposited in the concerned account by the Municipality Pehowa and an amount of Rs 40000/- (264306-224306) has been deposited in the concerned account. The cash book was inspected in which it was found that the said amount had been transferred to the agency as the remaining amount of Rs. Which has also been verified by the audit branch.

So please end this paragraph.

ऑडिट द्वारा लगाई गई आपति बारे स्पष्ट किया जाता है, कि नगरपालिका पिहोवा द्वारा 39/- रूपए की राशि (2669-2660 व 16398-16368) सम्बन्धित खाते में जमा करवा दी गई है तथा 40000/- (264306-224306) रूपए की राशि का कैश बुक से अवलोकन किया गया जिसमें पाया गया कि उक्त राशि एजेंसी को Discretionary Grant की बची शेष राशि की गई थी। जिसको ऑडिट शाखा से वेरीफाई भी करवा दिया गया है।

अतः इस पैरा को समाप्त करने की कृपा करें।

विषय 21 Appendix-'H' ds bl ijk d: i,baV uacj 1/20 dks isafMax j[kk t[rk gSA

21.	Safidon	1,02,401/-	Rs. 100000+2401=1,02,401 were collected through G8 receipt but not deposited in M.C. Fund, thus embezzled misappropriated. The same needs to be justified and interest may be recovered from the official at the fault besides taking suitable action.
		9,457/-	In various cases, an amount of Rs.9,457 was paid in excess to the bank/ claimant, which was not fit charge on the Municipal Fund and the same may be claimed recovered from the bank/claimant or official at fault.

The Department in its written reply stated as under: -

In the context of the above paragraph, you are informed that an amount of Rs. 100000/- has been deposited by the Municipal Committee Safidon. Received under G8 No. 1/962 which was deposited in bank account number 55109690764 (State Bank of India) on 04.04.2016. Records related to Rs 2401/- are being searched. You will be informed about this soon.

उक्त पैरा के सन्दर्भ में आप महोदय को अवगत करवाया जाता है कि राशि रु 100000/-रुपये नगरपालिका सफीदों द्वारा G8 No- 1/962 के तहत प्राप्त हुए जो कि दिनांक 04.04.2016 को बैंक खाता संख्या 55109690764 (State Bank of India) में जमा करा दिया गया था। जिसकी बैंक स्टेटमेंट की प्रति संलग्न है। 2401/-रुपये से सम्बन्धित रिकॉर्ड की तलाशी जा रही है। इस बारे आपको जल्द ही अवगत करवा दिया जायेगा।

Record is being traced and reply of this para will be updated soon.

रिकॉर्ड का पता लगाया जा रहा है और इस पैरा का उत्तर जल्द ही अपडेट किया जाएगा।

विषय 21 Appendix-'H' ds bl ijk d: i,baV uacj 1/21 dks isafMax j[kk t[rk gSA

22.	Naraingarh	11,454/-	Rs.11,454 were paid in excess on account of various payments. The amount may be recovered from the official at fault.
The Department in its written reply stated as under: -			
<p>The amount of Rs. 2318/- from Sh. Shivin Mehta, Contractor is recovered vide Voucher No. 209 of 8/17 dated 10-08-2017 & the amount from Sh. Parveen Kumar, Contractor of Rs. 9147/- is recovered vide Voucher No.164 of 3/17 dated 01-03-2017. So the total amount of Rs. 11455/- is recovered by MC Naraingarh. May, drop the Para please.</p> <p>रुपय की राशि. 2318/- श्री से। शिविन मेहता, ठेकेदार को दिनांक 10-08-2017 के 8/17 के वाउचर नंबर 209 और श्री से राशि की वसूली की गई है। परवीन कुमार, ठेकेदार रुपये। 9147/- वाउचर क्रमांक 164 दिनांक 3/17 दिनांक 01-03-2017 द्वारा वसूल किया गया। तो कुल राशि रु० 11455/- एमसी नारायणगढ़ द्वारा वसूल किया गया है। अतः उक्त पैरा ड्राप करने की कृपा करे।</p>			

विषय zT7T Appendix-'H' ds bl ijk d: i,baV uacj ¼22½ dks isafMax j|kk tirk gSA

23.	Kanina	63,35,819/-	Payments of Rs.63,35,819 made without getting the pre audited in different cases needs to be justified.
The Department in its written reply stated as under: -			
<p>The concerned employee has been informed about the completion of the records of the amount shown in the paragraph by the Municipal Corporation, so that after getting all the bills post audited, the report can be sent to your service for further action and full efforts are also made by the office in this regard.</p> <p>नगर निगम द्वारा कंडिका में दर्शाई गई राशि का रिकार्ड पूर्ण करने हेतु संबंधित कर्मचारी को सूचित कर दिया गया है, ताकि समस्त बिलों का ऑडिट कराकर अग्रिम कार्यवाही हेतु प्रतिवेदन आपकी सेवा में भेजा जा सके तथा इस संबंध में कार्यालय द्वारा पूर्ण प्रयास किये जा रहे हैं।</p>			

विषय zT7T Appendix-'H' ds bl ijk d: i,baV uacj ¼23½ dks isafMax j|kk tirk gSA

24.	Ateli Mandi	---	Payments made without getting the bills pre-audited in different cases needs to be justified
The Department in its written reply stated as under: -			
<p>These bills are being submitted to Auditor for post audit.</p> <p>ये बिल पोस्ट ऑडिट के लिए ऑडिटर को सौंपे जा रहे हैं।</p>			

विषय zT7T Appendix-'H' ds bl ijk d: i,baV uacj ¼24½ dks isafMax j|kk tirk gSA

25.	Ferojpur Jhirka	23,73,034/-	Payments of Rs.23,73,034 made without getting the bill pre audited in different cases needs to be justified.
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The Department in its written reply stated as under: -

As per LAD report 2016-17 vide DULB memo no. DULB/Audit/BA-1/2023/32/58-88 Dt 18-10-2023. Appendix-'H' payment of Rs. 2373034/- made without getting the bill pre in different cases needs to be justified.

In this connection it is submitted that details of said appendix taken from the annual audit report 2016-17. Total 20 no vouchers were traced out. While scrutinized these vouchers it is found that these vouchers were audited by Audit branch with audit pencil and in some of vouchers amount was corrected by Audit Branch. Here it is also cleared that amount paid by the then officers of MC FPJ.

Hence, as detailed above said appendix relates to MC FPJ be dropped in the interest of MC Ferozpur Jhirka.

एलएडी रिपोर्ट 2016-17 के अनुसार डीयूएलबी मेमो नं० डीयूएलबी/ऑडिट/बीए-1/2023/32/58-88 दिनांक 18-10-2023। परिशिष्ट-एच रुपये का भुगतान। विभिन्न मामलों में बिल पूर्व प्राप्त किए बिना किए गए 2373034/- को उचित ठहराए जाने की आवश्यकता है।

इस संबंध में निवेदन है कि उक्त परिशिष्ट का विवरण वार्षिक ऑडिट रिपोर्ट 2016-17 से लिया गया है। कुल 20 नो वाउचर का पता लगाया गया। इन वाउचरों की जांच करने पर पता चला कि इन वाउचरों को ऑडिट शाखा द्वारा ऑडिट पेंसिल से ऑडिट किया गया था और कुछ वाउचरों में राशि को ऑडिट शाखा द्वारा सही किया गया था। यहां यह भी साफ हो गया है कि एमसी एफपीजे के तत्कालीन अधिकारियों ने कितनी राशि का भुगतान किया था।

इसलिए, जैसा कि ऊपर बताया गया है कि एमसी एफपीजे से संबंधित परिशिष्ट को एमसी फिरोजपुर झिरका के हित में हटा दिया जाना चाहिए।

विषय 277 Appendix-'H' ds bl ijk d: i,baV uacj %25½ dks isafMax j[kk t[rk gSA

26.	Pundri	---	The purchases in at least 16 cases was made in piece meals without adopting proper purchase procedure.
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The Department in its written reply stated as under: -

it is informed that Municipal Corporation Pundri will review the said bills and take action. Therefore, you are requested to please drop this para.

आप महोदय की सेवा में अवगत करवाया जाता है कि नगर पालिका पूण्डरी द्वारा उक्त बिलों का अवलोकन करके कार्यवाही अमल में लाई जाएगी। अतः आप महोदय से अनुरोध है कि उक्त पैरा को दफतर दाखिल करने की कृपा करें।

विषय 277 Appendix-'H' ds bl ijk d: i,baV uacj %26½ dks isafMax j[kk t[rk gSA

27.	Hathin	3,53,887/-	Payments of Rs.3,53,887 de without getting the bill pre audited in different cases needs to be justified
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The Department in its written reply stated as under: -

Bills amounting to Rs.3,53,887 will be post audited by the audit branch in future.

रु० 3,53,887 के बिलों को भविष्य में ऑडिट शाखा द्वारा पोस्ट ऑडिट करा लिया जायेगा।

वि० 277T Appendix-'H' ds bl ijk d: i,baV uacj ¼27½ dks isafMax j[kk t[rk gSA

28.	Nissing	15,050/-	Although Committee has already a BSNI, broadband connection for which committee was paying 1,498 taxes on monthly basis yet committee installed another Airtel internet connection from M/s Ganesh broadband service Nissing by paying Rs. 15,050/- which could be avoided.
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The Department in its written reply stated as under: -

In case of any emergency, if BSNL internet facility was not available, Airtel was installed for backup, but after that, Airtel broadband was switched off and only BSNL internet facility was availed. Has been. So please end the paragraph.

किसी भी आपात स्थिति में बी.एस.एन.एल की इन्टरनेट सुविधा ना मिलने पर ऐरयटेल को बैकअप के लिए लगवाया गया था, लेकिन उसके बाद ऐरयटेल ब्रोडबैंड को बन्द करते हुए सिर्फ बी.एस.एन.एल इन्टरनेट की ही सुविधा ली जा रही है। अतः पैरा समाप्त करने की कृपा करें।

वि० 277T Appendix-'H' ds bl ijk d: i,baV uacj ¼28½ dks isafMax j[kk t[rk gSA

29.	Ratia	1,61,925/-	While checking the log book of Vehicle no. HR59B-060 (Bolero), it has been noticed that vehicle was used beyond the jurisdiction without permission from competent authority. The Tentative cost of the fuel for 3175 ltr. Is Rs. 1,61,925. The journey performed by the different officer/officials either be regularized from the competent authority or recovered from the official at fault.
		6,68,250/-	Rs. 1,48,83,750/- were deposited by the allottee of shop as non-refundable security at the time of auction of municipal shops held on 18.04.13. But on 25.04.2013 stay was granted on land and order was given for refund or security earnest money alongwith 9% interest after 1 year & seven month. But the committee failed to comply the court order and the payment was made on 5/3/2015 alongwith interest @12%, resulting into excess payment of Rs. 6,68,250. Responsibility may be fixed for excess payment.

The Department in its written reply stated as under: -

Orders for meetings are immediately received from the Director, Urban Local Bodies, Haryana, Panchkula, for defending court cases in the Honorable High Court and from other authorities outside the district. Due to which in such a situation the meeting cannot be attended on time with prior permission of the competent authority. Therefore, keeping the above facts in mind, please take pains to file the audit para in the office.

निर्देशांक, शहरी स्थानीय निकाय, हरियाणा, पंचकुला, माननीय उच्च न्यायालय में कोर्ट केसों की पैरवी हेतु व जिले से बाहर अन्य प्राधिकारी से बैठक के आदेशों तुरंत प्राप्त होते हैं। जिस कारण ऐसी स्थिति में सक्षम प्राधिकारी की पूर्व अनुमति के साथ बैठक में समय पर भाग नहीं लिया जा सकता। अतः उक्त तथ्या को मध्यनजर रखते हुए ऑडिट पैरों को दफ्तर दाखिल करने का कष्ट करें।

Hon'ble High Court has issued order that refundable amount should be paid at the rate of 9% before 18.04.2013. If any committee/council fails to return the amount within the given time period then the committee will have to refund the amount at 12%. Will give. During the period 2013-14, the financial condition of the Municipality was serious and the Municipality did not have many sources of income. The Municipality failed to pay the amount on time and as per the order of the Court, the Municipality returned the amount at the rate of 12% on 05.03.2015. Therefore, keeping the facts in mind, please take pains to file the audit para in the office.

माननीय उच्च न्यायालय ने आदेश जारी किया है कि दिनांक 18.04.2013 से पूर्व 9% की दर से वापसी योग्य राशि का भुगतान किया जाना चाहिए यदि कोई समिति/परिषद दी गई समय अवधि में राशि वापिस करने में विफल रहती है तो समिति 12% राशि वापिस कर देगी। वर्ष 2013-14 की अवधि के दौरान पालिका की वित्तीय स्थिति गंभीर थी और पालिका के पास आय के अधिक स्रोत नहीं थे। नगरपालिका निर्धारित समय पर राशि का भुगतान करने में विफल रही और न्यायालय के आदेशानुसार पालिका ने दिनांक 05.03.2015 को 12% की दर से राशि वापिस कर दी गई थी। अतः तथ्यों को मध्यनजर रखते हुए ऑडिट पैरों को दफ्तर दाखिल करने का कष्ट करें।

Appendix-'H' of the report of the audit of the accounts of the Municipal Corporation, Gurgaon

30.	Kharkhoda	2,702/-	Official within the radius of 20 km of the headquarters had claimed TA/DA for journey performed by him whereas he was ineligible for the said claim. The irregular/excess amount paid in question may be recovered from the official at fault.
		5,37,672/-	A huge number of irregular, excess and avoidable payment/ expenditure was made to the tune of Rs. 5,37,672 in various cases. Suitable action besides recovery of excess payment with interest should be taken against the official at fault.
The Department in its written reply stated as under: -			
<p>In view of the urgent need, the employee had traveled in his personal vehicle, in which the employee, out of ignorance, had booked the TA rates as per the previous year's TA rates and in accordance with point No. 26 (1) of the Finance Department's Notification No. 2/2/2023-4FR/1571 dated 19.07.2016.) has traveled in his own vehicle as per grade point number which is appropriate and is sent to your service for concluding the paragraph.</p> <p>कर्मचारी द्वारा अति आवश्यकता के मध्यनजर अपने निजी वाहन से यात्रा की गई थी जिसमें कर्मचारी द्वारा अज्ञानतावश पूर्व के टी0ए0 रेट्स अनुसार कलेम किया व वित्त विभाग की अधिसूचना संख्या 2/2/2023-4एफआर/1571 दिनांक 19.07.2016 के बिन्दु न0 26 (1) में ग्रेड IV and V अनुसार अपने वाहन से यात्रा की गई है जो कि उचित है पैरा समाप्त करने हेतु आपकी सेवा में प्रेषित है।</p>			

Vr. No. & Month	Amount	Details	
3C 9/15	10562	Pay to Sanjay hardware on a/c of purchase of bags chunna black cobra phynayle etc. but neither sanction of competent authority was obtained nor entry in stock register was not made.	शहर में कूड़े के ढेरों पर चूने का छिड़काव जनहित में अति आवश्यक था जिसके तहत तत्काल प्रभाव से चूने का छिड़काव करवाया गया व कार्यालय में टायलेट की सफाई हेतु फिनायल का प्रयोग किया था। उक्त पैरा में आडिट शाखा से मंत्रणा उपरान्त नियमानुसार कार्यवाही अमल में लाई जाएगी।
3D 9/15	23040 8915	Paid to Vijender clerk for cleaning of drain without pre-audit and sanction of competent authority was not obtained.	बारिश के मौसम के मध्यनजर शहर में जलभराव को रोकने के लिए जनहित में नालों की सफाई करवाई जानी अति आवश्यक थी जिसके मध्यनजर कार्य करवाया गया था। उक्त पैरा में आडिट शाखा से मंत्रणा उपरान्त नियमानुसार कार्यवाही अमल में लाई जाएगी।
05 9/15	42525	Paid to 5 Nos Safai karamchari on a/c of wages of 8/15 without sanction of CA & excess rate of wages paid for Rs. 405 per (8100 to 8505)	नगर पालिका, खरखौदा द्वारा सरकार की पॉलिसी अनुसार 7/2014 से 24 सफाई कर्मचारियों को पालिका रोल पर मू0 8100/- रु प्रतिमाह अनुसार फिक्स किया गया था परन्तु Haryana Govt. General administration Department (In General Services-II Branch) के पत्र क्रमांक 16/7/2015-3GSII dated 6 th June 2016 की अनुपालना में पत्र में वर्णित पैरा न० 3 की हिदायतानुसार —After due consideration, it has been decided that the wages rate/ wage formula mentioned in Para (ix) of Part-I of the Policy dated 06.04.2015 be revised w.e.f. June, 2014 till date keeping in view a 5% increase from 1 st April of every subsequent year (rounded to be next Rs. 10/-) and wages shall be paid to the contractual employees on fixed minimum wages or DC rate of relevant District whichever is higher। अनुसार ही 24 सफाई कर्मचारियों को उनके निर्धारित वेतन मू0 8100/-रू0 में अप्रैल 2015 से 5 प्रतिशत की वृद्धि मू0 405/-

			रू0 करके मू0 8505/- रू0 के अनुसार ही वेतन/ऐरियर की अदायगी की गई है जिसके कारण ही 24 सफाई कर्मचारियों को मू0 116640/- रू0 की अदायगी की गई है वह सरकार की हिदायतानुसार ही की गई है। अतः उक्त आडिट पैरा को दफतर दाखिल करने की कृपया करें।
06 1.10.15	9750	Quotation without sign of secretary and not original letter paid, not maintained repair register.	उक्त के संदर्भ में संबंधित सचिव, नगर पालिका, खरखौदा के हस्ताक्षर करवा लिए गए थे। उक्त पैरा में आडिट शाखा से मंत्रणा उपरान्त नियमानुसार कार्यवाही अमल में लाई जाएगी।
8 10/15	143736 58969	Wages of 24 Nos Safai Karamchhari on MC Roll for the month of Sep/2015 without pre audit & excess rates of wages for Rs. Without pre audit.	नगर पालिका, खरखौदा द्वारा सरकार की पॉलिसी अनुसार 7/2014 से 24 सफाई कर्मचारियों को पालिका रोल पर मू0 8100/- रू प्रतिमाह अनुसार फिक्स किया गया था परन्तु Haryana Govt. General administration Department (In General Services-II Branch) के पत्र क्रमांक 16/7/2015-3GSII dated 6 th June 2016 की अनुपालना में पत्र में वर्णित पैरा नं० 3 की हिदायतानुसार —After due consideration, it has been decided that the wages rate/ wage formula mentioned in Para (ix) of Part-I of the Policy dated 06.04.2015 be revised w.e.f. June, 2014 till date keeping in view a 5% increase from 1 st April of every subsequent year (rounded to be next Rs. 10/-) and wages shall be paid to the contractual employees on fixed minimum wages or DC rate of relevant District whichever is higher॥ अनुसार ही 24 सफाई कर्मचारियों को उनके निर्धारित वेतन मू0 8100/-रू0 में अप्रैल 2015 से 5 प्रतिशत की वृद्धि मू0 405/- रू0 करके मू0 8505/- रू0 के अनुसार ही वेतन/ऐरियर की अदायगी की गई है जिसके कारण ही 24 सफाई कर्मचारियों को मू0 116640/- रू0 की अदायगी की गई है वह सरकार की हिदायतानुसार ही की गई है। अतः उपरोक्त तथ्यों अनुसार उक्त आडिट पैरा को दफतर दाखिल करने की कृपया करें।

9 10/15	27000	Paid to Rajender Singh tractor trolly bills without sanction and without pre audit.	नगर पालिका, खरखौदा के पास शहर का कूड़ा उठान हेतु अपना कोई वाहन ना होने के कारण जनहित के मध्यनजर 1 ट्रैक्टर-ट्राली हायर करके साफ-सफाई का कार्य सुचारु रूप से चलाने हेतु उक्त कार्य की अदायगी की गई है। उक्त पैरा में आडिट शाखा से मंत्रणा उपरान्त नियमानुसार कार्यवाही अमल में लाई जाएगी।
10 10/15	66280	Without relevant record of MC employee's GPF paid to Manager The Sonipat Central Co-Op. Society, Kharkhoda.	नगर पालिका, खरखौदा द्वारा रिटायर कर्मचारियों का जी0पी0एफ0 खाता दी0 सोनीपत सेन्ट्रल का0ऑपरेटीव बैंक, खरखौदा से उनकी रिक्वेस्ट पर बन्द करवाकर बैंक से प्राप्त उनके जी0पी0एफ0 की राशि (ब्याज सहित) उनको अदायगी की गई है। उक्त पैरा में आडिट शाखा से मंत्रणा उपरान्त नियमानुसार कार्यवाही अमल में लाई जाएगी।
11 10/15	33184	Sh. Ranbir Sharma Ex Secretary, of A/c of payment of GPF but relevant record not put up.	नगर पालिका, खरखौदा द्वारा रिटायर कर्मचारियों का जी0पी0एफ0 खाता दी0 सोनीपत सेन्ट्रल का0ऑपरेटीव बैंक, खरखौदा से उनकी रिक्वेस्ट पर बन्द करवाकर बैंक से प्राप्त उनके जी0पी0एफ0 की राशि (ब्याज सहित) उनको अदायगी की गई है। उक्त पैरा में आडिट शाखा से मंत्रणा उपरान्त नियमानुसार कार्यवाही अमल में लाई जाएगी।
12 10/15	89921	Jagdish Chander Ex Safai Daroga of A/c of payment of GPF but relevant record not put up.	नगर पालिका, खरखौदा द्वारा रिटायर कर्मचारियों का जी0पी0एफ0 खाता दी0 सोनीपत सेन्ट्रल का0ऑपरेटीव बैंक, खरखौदा से उनकी रिक्वेस्ट पर बन्द करवाकर बैंक से प्राप्त उनके जी0पी0एफ0 की राशि (ब्याज सहित) उनको अदायगी की गई है। उक्त पैरा में आडिट शाखा से मंत्रणा उपरान्त नियमानुसार कार्यवाही अमल में लाई जाएगी।

19 8/10/15	12270	Paid to Vijender Singh Clerk on a/c of cleaning nala through JCB without pre audit & sanction.	बारिश के मौसम के मध्यनजर शहर में जलभराव को रोकने के लिए जनहित में नालों की सफाई करवाई जानी अति आवश्यक थी जिसके मध्यनजर कार्य करवाया गया था। उक्त पैरा में आडिट शाखा से मंत्रणा उपरान्त नियमानुसार कार्यवाही अमल में लाई जाएगी।
24 15.10.2015	11520	Paid to Vijender Singh Clerk on a/c of cleaning nala through JCB without pre audit & sanction.	बारिश के मौसम के मध्यनजर शहर में जलभराव को रोकने के लिए जनहित में नालों की सफाई करवाई जानी अति आवश्यक थी जिसके मध्यनजर कार्य करवाया गया था। उक्त पैरा में आडिट शाखा से मंत्रणा उपरान्त नियमानुसार कार्यवाही अमल में लाई जाएगी।
Total	537672		

विषय 277T Appendix-'H' ds bl ijk d: i,baV uacj ¼30½ dt i'िम'x 7[TT ttut 7j

31.	Indri	4,59,985/-	Payment of Rs. 4,59,985 made without getting the bill pre audited in different cases needs to be justified.
The Department in its written reply stated as under: -			
<p>The detail of amount for Rs.4,59,985/- is not found to be entered in Cash Book of at that tenure i.e. 04/2016 to 03/2017.</p> <p>उस अवधि अर्थात 04/2016 से 03/2017 तक की राशि 4,59,985/- रुपये का विवरण कैश बुक में दर्ज नहीं पाया गया है।</p>			

विषय 277T Appendix-'H' ds bl ijk d: i,baV uacj ¼31½ dt i'िम'x 7[TT ttut 7j

32.	Bawal	3,22,592/-	Various payments of Rs.3,22,592 were made without getting the bills pre-audited. Disciplinary action may be taken against the official at fault.
The Department in its written reply stated as under: -			
<p>Regarding post audit of the said bills, the auditor has been informed several times orally and also in written form vide letter No. MCB/2021/1457A Dt- 20&12&2021 is given.</p> <p>उक्त बिलो की पोस्ट ऑडिट के लिए ऑडिटर को मौखिक रूप से कई बार अवगत कराया जा चुका है तथा लिखित रूप में भी पत्र क्रमांक MCB/2021/1457A Dt- 20&12&2021 दिया हुआ है।</p>			

विषय 277T Appendix-'H' ds bl ijk d: i,baV uacj ¼32½ dks isafMax j[kk t[rk gSA

33.	Kalanwali	693/-	An amount of Rs. 693 paid in excess to a building material company. It may be made good from the official at fault.
The Department in its written reply stated as under: -			
Excess Payment made to M/s Gagan Builders, Khairpur (Sirsa) for Building Material. भवन निर्माण सामग्री के लिए मैसर्स गगन बिल्डर्स, खैरपुर (सिरसा) को अतिरिक्त भुगतान किया गया।			

विशेषी 277T Appendix-'H' ds bl ijk d: i,baV uacj ¼33½ dks isafMax j[kk t[rk gSA

34.	Tauru	28,89,335/-	Various payments of Rs. 28,89,335 were made without getting the bills pre-audited. Disciplinary action may be taken against the official at fault.
The Department in its written reply stated as under: -			
<p>As per LAD report 2016-17 vide DULB memo no. DULB/Audti/BA- 1/2023/32/58-88 Dt. 18.10.2023. Appendix-"H" payment of Rs. 2889335/-made without getting the bill pre audited in different cases needs to be justified.</p> <p>In this connection it is submitted that as per detail of said appendix of Annual Audit report 2016-17, total 37 nos. vouchers were traced out. Out of which 7 vouchers are already Audited by LAD with audit pencil and in some of vouchers amount was corrected by Audit Branch. This office has already requested to RAO. LAD MC-Sohna to Audit rest of the 30-Nos vouchers, and also a written request vide memo no. MCT/2024/1782 date 10.07.2024 is sent to RAO LAD MC Sohna.</p> <p>Here it is also clear that amount which was corrected by the then Audit Officers by using their Audit pencil paid by the then officers of MC Tauru.</p> <p>Hence, it is requested that this para may please be dropped in MC Tauru interest.</p> <p>एलएडी रिपोर्ट 2016-17 के अनुसार डीयूएलबी मेमो नं. डीयूएलबी/ऑडिट/बीए- 1/2023/32/58-88 दिनांक 18.10.2023. परिशिष्ट-"H" रुपये का भुगतान। विभिन्न मामलों में पूर्व ऑडिट कराए बिना बनाए गए 2889335/- बिल को उचित ठहराने की जरूरत है।</p> <p>इस संबंध में निवेदन है कि उक्त परिशिष्ट का विवरण वार्षिक ऑडिट रिपोर्ट 2016-17 से लिया गया है। कुल 37 नग. वाउचरों का पता लगाया गया। जिनमें से 7 वाउचरों का एलएडी द्वारा पहले ही ऑडिट पेंसिल से ऑडिट किया जा चुका है और कुछ वाउचरों की राशि ऑडिट शाखा द्वारा सही भी की गई है। यह कार्यालय पहले ही स्थानीय लेखा परिक्षा अधिकारी, नगरपरिषद सोहना से उक्त वाउचरों को ऑडिट करने बारे अनुरोध कर चुका है। इसके अतिरिक्त पुनः पत्र क्रमांक: एम.सी.टी./2024/1782 दिनांक 10.07.2024 द्वारा ऑडिट करने हेतु लिखित अनुरोध किया गया है।</p> <p>यहां यह भी स्पष्ट है कि ऑडिट विभाग द्वारा पैनसिल से सही किये गये बिलों की अदायगी भी नगरपालिका तावडू के तत्कालीन अधिकारियों द्वारा की जा चुकी है। इसलिए, उपरोक्त तथ्यों को ध्यान में रखते हुये आपसे अनुरोध है कि नगरपालिका हित में उपरोक्त पैरे को दफतर दाखिल करने का कष्ट करे।</p>			

विशेषी 277T Appendix-'H' ds bl ijk d: i,baV uacj ¼34½ dks isafMax j[kk t[rk gSA

35.	Uklana	29,89,215/-	Various payments of Rs. 29,89,215 were made without getting the bills pre-audited. Disciplinary action may be taken against the official at fault.
The Department in its written reply stated as under: -			
<p>Regarding para, it was found that most of the bills come in post audit. The review of the records in relation to Para is to be done again from the audit branch, but due to the additional workload of other municipalities/councils with the audit branch, there is a delay in re-matching. The final report will be sent soon after matching.</p> <p>पैरा के संबंध में पाया गया कि अधिकांश बिल पोस्ट ऑडिट में आते हैं। पैरा के संबंध में अभिलेखों की समीक्षा पुनरूप अंकेक्षण शाखा से करायी जानी है, परन्तु अंकेक्षण शाखा के पास अन्य नगर पालिकाओं/परिषदों का अतिरिक्त कार्यभार होने के कारण पुनः मिलान में विलम्ब हो रहा है। मिलान के बाद जल्द ही अंतिम रिपोर्ट भेज दी जाएगी।</p>			

विषय 277T Appendix-'H' ds bl ijk d: i,baV uacj 1/35½ dks isafMax j[kk t[rk gSA

36.	Bhuna	21,74,758/-	Various payments of Rs. 21,74,758 were made without getting the bills pre-audited. Disciplinary action may be taken against the official at fault.
The Department in its written reply stated as under: -			
<p>The vouchers for the said period will be audited soon.</p> <p>उक्त अवधि के वाउचरो को जल्द ही ऑडिट करवा दिया जाएगा।</p>			

विषय 277T Appendix-'H' ds bl ijk d: i,baV uacj 1/36½ dks isafMax j[kk t[rk gSA

37.	Rajaund	47,512/-	Sh. Ishwar Verma Municipal Engineer joined and worked in M.C. Rajaund during 04.08.16 to 24.08.16 without any sanctioned post of M.E. and Rs.47,512 was paid as salary to him for this period which was not in order. Approval of Competent Authority for payment of salary may be obtained.
The Department in its written reply stated as under: -			
<p>A paragraph has been imposed by the Audit Department regarding paying salary without the approval of the Municipal Engineer. After the joining of Municipal Engineer by the Municipality, letter number 604 dated 08.08 was sent to the Government regarding the post. Was written in 2016. (Copy attached) And a request was made by the Municipality to send the office letter number 6153DHD dated 12.11.2021 to the District Municipal Commissioner Kaithal along with its recommendations to the government. The above paragraph will be settled as soon as approval is received from the government. So please drop the above paragraph.</p> <p>आडिट विभाग द्वारा पालिका अभियन्ता की बिना स्वीकृति के वेतन देने बारे पैरा लगाया गया है। नगरपालिका द्वारा पालिका अभियन्ता की जवाइनिंग करने के बाद सरकार को पद बारे पत्र क्रमांक 604 दिनांक 08.08. 2016 को लिखा गया था। (प्रति संलग्न) व नगरपालिका द्वारा कार्यालय के पत्र क्रमांक</p>			

6153/MCR 12.11.2021 को जिला नगर आयुक्त कैथल को अपनी सिफारिश सहित के सरकार को भेजने बारे अनुरोध किया गया था। सरकार से स्वीकृति प्राप्त होते ही उक्त पैरे का निपटान किया जायेगा। अतः उक्त पैरा ड्रॉप करने की कृपा करे।

वि.सं. 277T Appendix-'H' d' bl i7t d i,baV uacj ¼37½ dks isafMax j[kk t[rk gSA

38.	Barara	16,221/-	An amount of Rs. 16,221 was paid in excess in various cases. The amount may be recovered from the official at fault.
The Department in its written reply stated as under: -			
Regarding the above paragraph, you are informed that as per the objection issued by the Audit Department, whatever Magma payment was made by the office, it was received by the office as per the receipt no. 0010852128002973 2974, 2975,2976 dated 13.08.2021 and B&W page no. 97 (copy attached).) has been recovered from the concerned.			
Therefore, in view of the above facts, please feel free to drop the above paragraph.			
उक्त पैरा बारे आप महोदय को अवगत करवाया जाता है कि आडिट विभाग द्वारा जारी आपत्ति अनुसार कार्यालय द्वारा जो भी excess अदायगी की गई थी, वह कार्यालय द्वारा रसीद सं0010852128002973 2974, 2975,2976 दिनांक 13.08.2021 व Cash Book पेज न० 97 (प्रति संलग्न) के अनुसार संबंधित से रिकवर कर ली गई है।			
अतः उपरोक्त तथ्यों के मध्यनजर उक्त पैरा को ड्रॉप करने करने का कष्ट करे।			

वि.सं. 277T Appendix-'H' ds bl ijk d i,baV uacj ¼38½ dks isafMax j[kk t[rk gSA

39.	Radaur	59,12,197/-	The Budget of the Municipal Committee for the year 2016-17 was not got sanctioned from the competent authority and such expenditure incurred amounting to Rs.59,12,197 during the period under report turned out to be irregular. It is therefore advised that the ex-post sanction of budget for the said period may be obtained.
		1,50,000/-	While reviewing the income and expenditure of the committee it was notice that Rs.2,50,000 was made on organizing Ghuga Mandi mela in which apart from the other expenses such as lighting, sanitation and advertising Rs.1,50,000 were distributed as prize money to wrestlers participating in the wrestling competition organized during the mela without sanction of the Govt. necessary action should be taken to get the amount regularized.
		---	The purchases have been made in piece meals to avoid tender and quotation process for the purchase of furniture, consumable items, light material and Computers, alongwith their accessories.
	Total	14,27,72,030/-	

The Department in its written reply stated as under: -

Due to new constituted committee budget of MC Radaur was forwarded to DC YNR vide this office memo no 2099 dated 29.05.2017 which is sanctioned vide there letter no 2054 dated 06.11.2017 as per actual figure. Para may please be dropped.

नई गठित समिति के कारण एमसी रादौर का बजट डीसी वाईएनआर को इस कार्यालय ज्ञापन संख्या 2099 दिनांक 29.05.2017 के माध्यम से भेजा गया था, जिसे वास्तविक आंकड़ों के अनुसार पत्र संख्या 2054 दिनांक 06.11.2017 द्वारा स्वीकृत किया गया है। अतः पैरा को ड्रॉप करने करने का कष्ट करे।

Gugga madi mela is being organised from several years ago. Expenditure of mela were also audited by local audit time to time. In addition to above MC has generated income more than expenditure. So in the interest of public as well committee. Para may please be dropped.

गुग्गा माड़ी मेला कई वर्षों पहले से आयोजित किया जा रहा है। मेले के व्यय का समय-समय पर स्थानीय लेखापरीक्षा द्वारा लेखापरीक्षा भी की जाती थी। उपरोक्त के अतिरिक्त एमसी ने व्यय से अधिक आय अर्जित की है। इसलिए समिति जनहित में भी है। अतः पैरा को ड्रॉप करने करने का कष्ट करे।

MC Radaur was newly constituted on dated 09.02.2016. This office requested to release some special grant to run the office, but no grant was released. So due to no income of New Committee purchase was made in small manner to meet out expenditure from own income. All purchase made out lowest market price. Para may please be dropped.

एमसी रादौर का नवगठन दिनांक 09.02.2016 को किया गया था। इस कार्यालय ने कार्यालय चलाने के लिए कुछ विशेष अनुदान जारी करने का अनुरोध किया, लेकिन कोई अनुदान जारी नहीं किया गया। इसलिए नई समिति की कोई आय न होने के कारण स्वयं की आय से व्यय पूरा करने के लिए छोटे पैमाने पर खरीदारी की गई। सभी खरीदारों न्यूनतम बाजार मूल्य पर की गई। अतः पैरा को ड्रॉप करने करने का कष्ट करे।

Appendix-'H' ds bl ijk d: i,baV uacj %39½ dks isafMax j[kk tirk gSA

General Observations/ Recommendations of the Committee

The annotated reply of the Audit Reports on the accounts of All Municipal Corporations/ Councils/Committees and Zila Parishads/Panchayat Sanities was placed before the Committee for Oral Examination.

It is brought to your kind notice that the below mentioned points regarding subject cited above are recommended for inclusion in upcoming reports.

A huge number of Temporary Advances to tune of Rs.139598.66 lacs for the year 2019-20 is outstanding for adjustment. This may lead to embezzlement, being serious in nature may be looked into and strict directions be issued to the concerned District Municipal Commissioners/Chief Executive Officers to take necessary/prompt action for the adjustment of these Temporary Advances failing which accountability of the Chief Executive Officers may also be fixed.

Record related to major items such as Property Tax, Building Plan Application, no dues Certificate etc. is not being put up to audit since last so many years. In the absence of record any Serious Financial Irregularity may take place. The matter may be looked into and strict directions be issued to concerned District Municipal Commissioners/ Chief Executive Officers and also fix the accountability of Chief Executive Officers in this regard.

A large number of Audit Paras/Audit Requisition/ Audit objections are outstanding as detailed in the respective Annual Audit Reports for settlement but no any serious effort is being made by the concerned officers to settle these long pending Audit Paras/Audit Requisition/Audit objections. A special drive in all the Municipalities be got settle these Audit Paras/Audit Requisition/ Audit objections within a specified time period. The matter may be looked into and strict directions may be issued to the concerned District Municipal Commissioners Chief Executive Officers failing which accountability of the concerned may also be fixed.

The Committee has given its recommendation beside the observation given on each outstanding para in the Audit Reports. 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 Audit Reports and Annual Technical Inspection Reports with the concerned officers of Local Audit Department and 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.

Statement showing the Pending Paragraphs of Reports of the Committee

(2021-2022) (17th REPORT) PART-II ANNUAL TECHNICAL INSPECTION REPORT ON PANCHAYATI RAJ INSTITUTIONS & LOCAL BODIES FOR THE YEAR 2011-2012 TO 2016-2017,, AUDITED BY THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT), HARYANA. (DEVELOPMENT & PANCHAYATS DEPARTMENT, HARYANA)			
Sr. No.	Report No.	Para Sr.No.	Pending Paragraphs Brief Subject
1.	17	8	2.7 (2011-12) Non-recovery of balances from Ex-Sarpanches
2.	17	9	2.16 (2012-13) Irregularities in leasing of ponds on panchayat land
3.	17	10	2.4 (2014-15) Un- authorized position/ encroachment of land (BDPOs- Sr.No.- 1.-Ratia-(1), 2.-Matanhail-(3), 3.-Salhawas (6 to 17). ,4-Hansi-II(20and21) and 5.-Madlauda (23to27))
4.	17	12	2.2- (2016-17) Irregularities in payments and 2.2- i (2016-17) Payments without signatures/thumbs and ii (2016-17) Bogus Payments
5.	17	13	2.4 (2016-17) Non-recovery of balances from Ex-sarpanches and punches. (PRI) (Sr.No.-1,3,4,5,7,8,9,10,11,12,14 and 15)
6.	17	14	2.9 (2016-17) Idle machinery
2021-2022) (17th REPORT) PART-IV ANNUAL AUDIT REPORT ON THE ACCOUNTS OF MUNICIPAL CORPORATION, FARIDABAD FOR THE YEAR 2018-19. AUDITED BY THE DIRECTOR, LOCAL (AUDIT), HARYANA. (URBAN LOCAL BODIES DEPARTMENT, HARYANA)			
	Report No.	Para Sr.No.	Pending Paragraphs Brief Subject
8.	17	21	1 Last Audit Report (ii) Non submission of replies of 630 Paras
9.	17	22	2-A Record Not Put up
10.	17	28	14-(ii) Irregularities in works procedure/account
11.	17	34	17-(viii) Miscellaneous
12.	17	38	17-(xii) Miscellaneous
13.	17	39	18 Audit requisitions/objections

(2022-2023) (18TH REPORT) PART-I ANNUAL TECHNICAL INSPECTION REPORT ON PANCHAYATI RAJ INSTITUTIONS & LOCAL BODIES FOR THE YEAR 2011-2012 TO 2016-2017, AUDITED BY THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT), HARYANA. (URBAN LOCAL BODIES DEPARTMENT, HARYANA)			
	Report No.	Para Sr.No.	Pending Paragraphs Brief Subject
14.	18	1	4.1.1 (2011-13) Non-realization of rent Rs. 42.11 lakhs.
15.	18	2	4.9 (2011-13) Encroachment of Land
16.	18	3	4.2.2.4 (2015-16) Loss of revenue due to in action
17.	18	4	4.2.2.6 (2015-16) Non-levy of installation/ license and processing fee on Dish-Antenna of Automated Teller Machines (ATMs).
18.	18	5	4.6 (2015-16) Excess payment of EPF to man power supplying agencies.
19.	18	6	4.7 (2015-16) Irregularities relating to Solid Waste Management (SWM)
20.	18	7	4.1 (2016-17) Non- obtaining of bank guarantee resulted in non-recovery.
(2022-2023) (18TH REPORT) PART-II ANNUAL TECHNICAL INSPECTION REPORT ON PANCHAYATI RAJ INSTITUTIONS & LOCAL BODIES FOR THE YEAR 2017-2018 TO 2018-2019, AUDITED BY THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT), HARYANA. (URBAN LOCAL BODIES DEPARTMENT, HARYANA)			
	Report No.	Para Sr.No	Pending Paragraphs Brief Subject
21.	18	11.	4.1.3.3 Non-availment of exemption from Goods & Services Tax
22.	18	12.	4.1.3.5 Purchase of store items on quotation basis instead of e-tendering
23.	18	14.	4.1.5.2 Loss due to change in specifications
24.	18	15.	4.1.6.1 Unauthorized installation of mobile/communication towers
25.	18	17.	4.1.6.3 Non-recovery of rent of shops

26.	18	20.	4.1.6.6 Loss of revenue due to delay in tendering process on outdoor advertisement
27.	18	21.	4.1.6.7 Non-realization of revenue due to dishonored cheques
28.	18	23.	4.1.6.9 Non-recovery of contract amount
29.	18	24.	4.1.7.1 Encroachment of land
30.	18	25.	4.1.7.2 Irregular running of marriage palaces/halls
31.	18	28.	4.1.7.5 Non-preparation of Annual Accounts
32.	18	31.	4.2.2.3 Diversion of project funds towards pay and allowances
33.	18	34.	4.2.3.2 Payment of mobilization advance in contravention of NIT conditions
34.	18	35.	4.2.3.3 Irregular allotment of work on single tender
35.	18	36.	4.2.3.4 Allotment of work without obtaining clearances from departments
<p align="center">(2022-2023) (18TH REPORT) PART-III</p> <p align="center">ANNUAL AUDIT REPORT OF THE LOCAL AUDIT DEPARTMENT, HARYANA ON THE ACCOUNTS OF URBAN LOCAL BODIES (ULBs) & PANCHAYATI RAJ INSTITUTIONS (PRIs) FOR THE YEAR 2015-16 PART- II-A (GRAM PANCHAYATS), AUDITED BY THE DIRECTOR, LOCAL (AUDIT), HARYANA. (DEVELOPMENT & PANCHAYATS DEPARTMENT, HARYANA)</p>			
	Report No.	Para Sr.No.	Pending Paragraphs Brief Subject
36.	18	39	3 (i) of Part II(A) Appendix- I Misappropriation/likely cases of Embezzlement
37.	18	40	3 (ii) of Part II(A) Appendix- J Cases of Embezzlement, Misappropriation
38.	18	41	3 (iii) of Part II(A) Appendix- K Cases in which income realized by Gram Panchayat
39.	18	42	3 (iv) of Part II(A) Appendix- L Grant in Aid/Land Tax/Lease Money/Wine

40.	18	43	3 (v) of Part II(A) Appendix- M Cases of suspected embezzlements/Misappropriations/Fraudulent payments
41.	18	44	4 of Part II(A) Appendix- N Relates of irregular expenditure incurred in the excess
42.	18	45	4 of Part II(A) Appendix- O Relates to the cases of Fee paid to the Counsellors in excess
43.	18	46	4 of Part II(A) Appendix- P Relates to the cases of Non-Deduction of Sale Tax, income tax from the building material suppliers
44.	18	47	4 of Part II(A) Appendix- Q Relates to the cases of Purchase of RCC Pipes from open market
45.	18	48	5 of Part II(A) Appendix- R Relates to the Statement showing outstanding Amount of Lease Money of Shamlat Land
(2022-2023) (18TH REPORT) PART-IV ANNUAL AUDIT REPORT OF THE LOCAL AUDIT DEPARTMENT, HARYANA ON THE ACCOUNTS OF URBAN LOCAL BODIES (ULBs) & PANCHAYATI RAJ INSTITUTIONS (PRIs) FOR THE YEAR 2015-16 PART- II-B (PANCHAYAT SAMITI) AND PART- II-C (ZILA PARISHAD), AUDITED BY THE DIRECTOR, LOCAL (AUDIT). (DEVELOPMENT & PANCHAYATS DEPARTMENT, HARYANA)			
	Report No.	Para Sr.No.	Pending Paragraphs Brief Subject
46.	18	49	3 of Part II (B) Appendix- U Temporary Advances outstanding in case of Panchayat Samitis (Sr.No.- 3,5,6 and 9)
47.	18	50	4 of Part II (B) Appendix- V Arrear and other dues of Panchayat Samitis (Sr.No.-14, 19, 20, 21, 22, 24, 25, 27 and 29)
48.	18	51	6(ii) of Part II (B)Appendix- Y Irregular Excess and Avoidable Expenditure in case of Panchayat Samitis (Sr.No.-10, 11, 12, 14, 16, 18, 19, 24 and 25)
49.	18	52	3 of Part II (C) Appendix- Z-II Arrear and other dues of Zila Parishad (Sr.No.-1-Gurugram)
50.	18	53	6 of Part II (C) Appendix- Z Non/Short recovery & Loss of revenue of Zila Parishad, Sonipat 2015-16

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	Report No.	Para Sr.No.	Pending Paragraphs Brief Subject
51.	19	01	01- Last Audit Report
52.	19	02	2-A -Record Not put-up:-
53.	19	03	03-Finances: Sr.No. 4 and 9)
54.	19	04	05-Grants Point No.:- ii and iii
55.	19	05	06-Loans Point No.:- iv
56.	19	10	12-House Tax
57.	19	11	13-Short Recoveries/Non-recoveries and loss of Revenue (i and ii)
58.	19	12	14-Excess/Irregular/Avoidable Payment (i, and ix)
59.	19	13	17-Miscellaneous (iv, v and x)
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	Report No.	Para Sr.No.	Pending Paragraphs Brief Subject
60.	19	14	01-Sr.No.-1-Last Audit Report
61.	19	15	2-A-Record Not put-up:-
62.	19	16	05-Grants (a and b)
63.	19	17	06-Loans (ii, iii and v)

64.	19	18	07-Arrear
65.	19	19	08-Rent
66.	19	20	09-Temporary Advanc Points No. 1 to 70,74, 76 to 78, 80, 82 to 93, 95 to 97, 105, 106, 110, 111, 114 and 117 to 120.
67.	19	21	11-Short Recoveries/Non-Recoveries (i, ii, iii and vi))
68.	19	22	13-Provisional Payments
69.	19	23	14-Provident Fund
70.	19	24	15-Miscellaneous (ii, iv and ix)
<p style="text-align: center;">19th Report for the year 2023-24 Part-III</p> <p style="text-align: center;">ANNUAL TECHNICAL INSPECTION REPORT ON PANCHAYATI RAJ INSTITUTIONS & LOCAL BODIES FOR THE YEAR 2017-2018 TO 2018-2019, AUDITED BY THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT), HARYANA. (DEVELOPMENT AND PANCHAYATS DEPARTMENT)</p>			
	Report No.	Para Sr.No.	Pending Paragraphs Brief Subject
71.	19	25	Para No.-2.1.3.1 Loss of revenue due to non-leasing of land. Sr.No. 2- Nathushree Chopta, 3- Odan, 4- Rania, 5- Sirsa, 7- Badagudha, 8- Babin,9- Ishmilabad, 10- Ladwa, 11- Pehova, 14- Thanesar, 15- Matenhale, 17- Farukhnagar
72.	19	26	Para No.-2.1.3.4 Non-utilization of land
73.	19	27	Para No.-2.1.3.5 Recoverable lease of ponds
74.	19	28	Para No.-2.1.3.6 Non-distribution of annuity to Gram Panchayats Point:-6-Farukhnagar, 9- Babain, 10- Ismilabad, 11-Ladwa, 12- Sahabad, 13- Thanesar, 14- Pehova
75.	19	29	Para No.-2.1.4.2 Outstanding rent of shops/Building Pending Point:- 1-Nissing, 2-Nilokheri, 2-(ii)Matenhel, 4-Ladwa
76.	19	30	Para No.-2.1.5.2 Solid and Liquid Waste Management Projects. Pending Point: - (iii)ka (iii) (iv),
77.	19	31	Para No.-2.1.5.3.1 Purchase of building material at higher rates. Point: -5-Bahadurgarh, 6-Beri, 7-Faraukhagar, 8-Pataudi, 9-Sohna, 10-Gurugram

78.	19	32	Para No.-2.1.5.3.2 Extra payment of GST on purchase of building material at higher rates. Pending Point: -1-Pataudi, 2-Sohna.
79.	19	33	Para No.-2.1.6.2 Recoverable amount due to delay or non-deposition of cash in hand. g Point: -1-Jhajjar, 3-Beri, 4-Pataudi.
80.	19	34	Para No.-2.3.1 Purchase made on quotation basis instead of e-tendering.
81.	19	35	Para No.-2.3.2 Irregular allotment of work.
82.	19	36	Para No.-2.4 non-recovery and non-payment of Service Tax
83.	19	37	Para No.-2.6 Utilization of Scheduled Caste Sub-plan funds in Villages not having a majority of Scheduled Caste population
84.	19	38	Para No.-2.7 non-completion of dwelling units
85.	19	39	Para No.-2.8 non-recovery of interest recoverable from Sarpanches due to retention of cash beyond prescribed limit
86.	19	40	Para No.-2.9 non-completion of balances from Ex-Sarpanches Points: - 2-(i) Khand Sonipat, 5(ii)- Khand Ambala-II, 8-BDPO Rai, 9(i)Khand Kharkhoda, 11-Hisar-I, 12- Hisar-II and 13(ii) Khand Tohana.
87.	19	41	Para No.-2.10 Irregularities in payment.
20th Report for the year 2024-25 Part-I ANNUAL AUDIT REPORT ON THE ACCOUNTS OF MUNICIPAL CORPORATION, GURUGRAM FOR THE YEAR 2019-20, AUDITED BY THE DIRECTOR, LOCAL AUDIT DEPARTMENT, HARYANA. (URBAN LOCAL BODIES DEPARTMENT, HARYANA)			
	Report No.	Para Sr.No.	Pending Paragraphs Brief Subject
88.	20	1	Para No. 2-A-Record Not put-up:- (Sr. No. 34)
89.	20	2	Para No.-6-Revenue Earning Schame Appendix-D (ii)
90.	20	3	Para No.-19-Audit Requisition

20th Report for the year 2024-25 Part-II ANNUAL AUDIT REPORT ON THE ACCOUNTS OF MUNICIPAL CORPORATION, MANESAR FOR THE YEAR 2020-21, AUDITED BY THE DIRECTOR, LOCAL AUDIT DEPARTMENT, HARYANA. (URBAN LOCAL BODIES DEPARTMENT, HARYANA)			
91.	20	4	Para No. 2 : -Record not Put-up (Appendix-B Sr.No.- 1 and 34)
92.	20	5	Para No. 11: -Short-recoveries/Nonrecoveries/Losses of revenue (Sr. No. ii & iii)
93.	20	6	Para No. 15: Miscellaneous (Sr. No. viii)
20th Report for the year 2024-25 Part-III ANNUAL AUDIT REPORT OF THE LOCAL AUDIT DEPARTMENT, HARYANA ON THE ACCOUNTS OF URBAN LOCAL BODIES (ULBs) & PANCHAYATI RAJ INSTITUTIONS (PRIs) FOR THE YEAR 2016-17 (reply received only Appendix-F, GI & H), AUDITED BY THE DIRECTOR, LOCAL (AUDIT), HARYANA. (URBAN LOCAL BODIES DEPARTMENT, HARYANA)			
94.	20	7	Appendix-F- Statement showing the cases of Embezzlement/ Misappropriations/ Temporary Misappropriations and cases likely to turn out to be so (Sr.Nos. 1 to 19)
95.	20	8	Appendix- GI -Statement showing the Non-Recoveries/Short Recoveries and Losses of Revenue (Sr.Nos. 1-2,4, 6 to 51)
96.	20	9	Appendix- H – Statement showing Excess/Irregular/ Avoidable expenditure (Sr.Nos. 1 to 39)

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