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HARYANA VIDHAN SABHA
COMMITTEE ON LOCAL BODIES AND
PANCHAYATI RAJ INSTITUTIONS

(2020-2021)
(SIXTEENTH REPORT)

ON

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



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

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REPORT

GENERAL

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

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

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

Chairperson

- 1 Dr Kamal Gupta M L A

Members

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

Special Invitees

- *1 Shri Bishan Lal Saini M L A
- **2 Shri Shamsheer Singh Gogi M L A

Secretariat

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

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

INTRODUCTION

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

2 The Committee examined/ scrutinized the Annual Technical Inspection Report for the Year 2009 10 & 2010 11 2011-12 2012-13 2013 14 2014 15 2015 16 & 2016 17 audited by the Principal Accountant General (Audit) Haryana as per details given in the Report and its annotated reply submitted by the concerned department The Committee has gone into the details of the matter and has tried its level best to make its observations/recommendations strictly as per the information/record produced before the Committee by the concerned quarters and as per law

3 **The Committee considered and approved this Report in its meeting held on 02nd March, 2021**

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

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

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

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

**CHANDIGARH
THE 05TH MARCH, 2021**

**DR KAMAL GUPTA,
CHAIRPERSON**

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

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

(1) PARA No 27 (for the year 2011-12 & 2012-2013) PRI - NON-RECOVERY OF BALANCE FROM EX SARPANCHES

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

Scrutiny of records of sampled BDPOs showed that in 21 blocks 118 EX-Sarpanches/Panches one E O (PS) and one DDPO had not handed over the cash balances amounting to Rs 68 78 lakh (Appendix 6) to the Block Development an Panchayat Officer or Gram Sachiv and the amount was lying with them since 1987-2011 Appropriate action as provided for in the Haryana Panchayati Raj Act had not been taken against the defaulting Ex Sarpanches to recover the amount Twelve BDPOs while admitted the facts stated (July 2013) that necessary action would be taken against the defaulting Ex-Sarpanches

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

SR No 09 रु खण्ड राजौंद ने पैरा न0 27 का जवाब अपने पत्र क्रमांक 3769 दिनांक 08 08 2020 व मौखिक तौर पर दिनांक 16 02 2021 को दिया है कि दर्शाई गई राशि जो पूर्व सरपंचों/पंचों से राशि वसूल करने बारे नोटिस जारी कर दिये हैं परन्तु मात्र रकम ही वसूल हो पाई है एवं एक पूर्व सरपंच श्रीमति कमला ग्राम पंचायत कसान के विरुद्ध मुकदमा दर्ज है जिसका मामला माननीय पंजाब व हरियाणा उच्च न्यायालय में विचाराधीन है। कुछ सरपंचों से बकाया राशि को वसूल करने के लिए कार्यवाही की जारी है एवं रिकवरी करने के लिए भू-राजस्व घोषित करने बारे उपायुक्त कैथल की सेवा में लिख दिया जाएगा। जिन पूर्व सरपंचों व पंचों की मृत्यु हो चुकी है उनकी मृत्यु प्रमाण-पत्र के लिए कार्यवाही जारी है जब भी मृत्यु प्रमाण-पत्र प्राप्त होगा दे दिए जाएंगे।

SR No 10 BDPO Matloda - has replied vide his letter no 8981 dated 11 02 2021 that the recovery from 3 Ex Sarpanches of GP Ahamad Pur Majra Sutana and Adiyana amounting to Rs 116083/- has been recovered Action is being taken to recover the balance from ex sarpanches

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

2 PARA No 2 16 (Part 2 & 4 for the year 2011-12 & 2012 13) PRI - Irregularities in leasing of ponds on Panchayat land -

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

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

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

Instructions issued without amending the Rules were not in order.

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

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

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

The Department in its written reply stated as under -

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

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

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

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

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

During audit it was noticed that an amount Rs 42 11* lakh was pending on account of rent from shopkeepers pertaining to the period from April 2010 to March 2012 as on July 2013 in Municipal Council Jind and Municipal Corporations Karnal and Yamunanagar. The municipalities stated (July 2013) that efforts were being made to recover the balance amounts by issuing notices to the shopkeepers.

The Department in its written reply stated as under -

A sum of Rs 17 79 875/- was pending as on 31 03 2012 towards about 38 shopkeepers (Annexure-A). Out of these total Rent have been recovered from 35 shopkeepers & notices have been issued to rest of these shopkeepers/tenants (Sr No 06 15 38) (Annexure B). In Addition to this Rent Petition was filed against Rent/Lease holders for the recovery of 10 84 889/- Out of 32 shopkeepers land measuring 156 kanal 19 Marla Land was given to sh Ram Sarup S/o Sh Mai Chand and an amount of Rs 65000/- was due towards him & Hon ble Court decided the case against Council in this case.

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

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

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

Sr No	Amount to be recovered	Amount recovered	Balance	Remarks
1	17 79 875 (38 shops)	16 56 510 (35 shops)	1 23 365 (3 shops)	Notices issued to 3 shopkeepers)
2	9 50 421 (1 shop)	0 00	9 50 421	Petition was filed for the recovery of rent. Hon ble Court ordered for recovery by attaching the property. But no land or building in the name of defaulter as such amount is not recoverable.
3	69 468 (2 shops)	0 00	69 468	Case pending with Hon ble court
4	2 91 705 (29 shops)	0 00	2 91 705	Shops vacated and run away. No address is available whereabout they are residing. Hence not recoverable. These 29 shops were re allotted.
5	65 000 (1 shop)	0 00	65 000	Hon ble court decided the case against the council. Hence not recoverable.
Total	31 56 469 (71 shops)	16 56 510 (35 shops)	14 99 959 (36 shops)	

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

4 4 2 1 PARA No (2011 13) ULB Non recovery of Service Tax -

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

Scrutiny of records of six* municipalities for the period from 2008 09 to 2011 12 showed that Services Tax amounting to Rs 1 46 crore (Appendix 7) at the specified rated were not charged on the amount of rent of shops received

In reply three** municipalities stated (July 2013) that efforts were being made to recover the amount of Service Tax While admitting the fact Municipal Council Sonapat stated (July 2013) that Rs 4 50 lakh had been recovered and efforts were being made to recover the balance amount

The Department in its written reply stated as under

Service Tax on lease out shops service tax has been calculated Rs 50 31 lacs as per record from 2008 to 2012 from this amount Rs 4 30 272/ has been recovered and effort are being made to recover the balance amount of Service Tax from the tenants

As per MC record recoverable amount for the period 2008-2012 (Rs In Lakhs)	Recovered amount (Rs In Lakhs)	Balance (Ps In Lakhs)
50 31	4 30	46 01

Vide DULB office letter No 48874-75 dated 14 10 2020 all MCs have been directed to recover the arrear of Service tax from all shopkeepers/contractors etc

The Committee desired to keep this para pending

5 PARA No 4 3 (2011 13) ULB - Non deduction of labour cess

The GOI Ministry of Labour vide notification issued in September 1996 specified that cess at the rate of one percent of total cost of construction would be levied on the employer for the welfare of building and other construction workers The State Government made (February 2007) rules to levy cess at the rate of one per cent in accordance with the requirement of the Cess Act The State Government in Labour Department further ordered (December 2009) the local authorities that cess at the rate of one percent of estimated cost of construction was required to be collected upfront before granting approval of the construction of individual residential houses by them if construction cost of a house exceeds Rs 10 lakh Scrutiny of records showed that seven ULBs had not deducted cess amounting to Rs 41 93 lakh from the bills of contractors

(Appendix 8) Further 13 ULBs had not collected one percent cess amounting to Rs 1 58 crore on the estimated cost of construction of 830 residential houses before granting of approval of construction (Appendix 9) On this being pointed out by Audit concerned ULBs (except Municipal Councils Kurukshetra Narnaul and Municipal Corporation Karnal) while admitting the facts stated (July 2013) that they were not aware of deduction/collection of cess The replies of ULBs were not convincing as the orders of the Government were circulated to all the ULBs No action had been taken to recover the cess from the contractors and landowners who had constructed the houses with the approval of ULBs

Labor cess not deducted from the contractors -

Ratia	65	11 36
Pehowa	99	22 49
Ellenabad	55	7 44
Narnaul	37	5 50
Dabwali	16	2 61
Rania	30	7 89
Kalka	85	22 09
Fatbd	70	13 26
Shahbad	43	6 75
Tohana	135	28 22
Karnal	59	9 69

The Department in its written reply stated as under -

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

Sr No	Name of MC	No of contractors	Amount to be recovered	Amount recovered	Balance
			Rs In Lakh		
1	Kurukshetra	55	10 01	Action is being taken by all concerned Municipalities Vide DULB Office letter dated 14 10 2020 all MCs have been directed to recover the arrear of labour cess	
2	Mohindergarh	84	2 38		
3	Ladwa	13	2 86		
4	Ateli	84	1 12		
5	Panchkula	30	22 02		
6	Kalanwali	133	1 13		
7	Bhrawan	57	2 41		
Total		456	41 93		

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

Sr No	Name of MC	No of houses	Amount to be recovered	Amount recovered	Balance
			Rs In Lakh		
1	Kurukshetra	51	10 11	Action is being taken by all concerned Municipalities Vide DULB Office letter dated 14 10 2020 all MCs have been directed to recover the arrear of labour cess	
2	Ladwa	85	10 26		
3	Ratia	65	11 36		
4	Pehowa	99	22 49		
5	Ellenabad	55	7 44		
6	Narnaul	37	5 90		
7	Dabwali	16	2 61		
8	Rania	30	7 89		
9	Kalka	85	22 09		
10	Fatehabad	70	13 26		
11	Shahabad	43	6 75	5 46	1 29
12	Tohana	135	28 22		
13	Kamal	59	9 69		
Total		830	158 07		

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

6 PARA No 4 9 (2011 13) ULB Encroachment of land

The land under the ownership of MCs should be free from all encroachments. In case of any encroachment or un authorized occupation by any person/ bodies the committee should take timely action for getting the same freed from encroachment under Section 408 A of Haryana Municipal Corporation Act 1994 and Section 181 of Haryana Municipal Act 1973. Scrutiny of records of two ULBs showed that 97 15 Acre of land costing Rs 106 82 crore was under encroachment as of March 2012 as per details given in Table 15 -

Name of ULB	Land under encroachment (In acres)	Value of land (Rs in crore)
Municipal Corporation Gurgaon	77 65	101 16

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

The Department in its written reply stated as under -

Gurugram

उक्त पैरे के सबध मे नगर निगम गुरुग्राम के रिकार्ड अनुसार स्थिति निम्न अनुसार है—

- 1 कुल रकबा 77 55 एकड जिस पर अवैध कब्जा है जिसमे से 13 49 एकड के रकबे को अवैध कब्जे से मुक्त करवाया जा चुका है।
- 2 21 52 एकड जमीन गैर मौरुसी HSVP व HSIDC द्वारा एक्वायर किया हुआ है।
- 3 28 64 एकड जमीन पर कब्जे हटाने के लिए कार्यवाही की जा रही है।
- 4 14 एकड पर कब्जे हटाने के लिए न्यायालय मे लबित है।
अत पैरा समाप्त करने की कृपा करे।

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

7 PARA No 4 10 (2011 13) ULB Non adjustment of Temporary Advances

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

Scrutiny of records of three Municipalities showed that temporary advances aggregating to Rs 6 25 crore given to various officials/officers of the Municipalities remained unadjusted as of March 2013 as detailed in Table 16 Inadequate control over temporary advances is fraught with risk of misappropriation of funds

Period	MC Narwana	MC Yamunanagar	MC Karnal	Total
	(Rs In lakh)			
Upto 03/2000	0 98	Nil	371 19	372 17
2000 08	0 10	Nil	48 94	49 04
2009 10	0 15	Nil	Nil	0 15
2010-11	0 08	124 00	2 50	2 50
2011 12	0 10	48 21	Nil	48 31
Total	1 41	172 21	451 41	625 03

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

The Department in its written reply stated as under

Yamuna nagar

उक्त पैरा बार आप महोदय को अवगत करवाया जाता है कि नगर निगम यमुनानगर-जगाधरी द्वारा वर्ष 2010-11 में 124 लाख व वर्ष 2011-12 में 48.21 लाख रु० की अदायगी विभिन्न कार्यों के एवज में सलग्न सूचि में वर्णित विभागों को एडवास के रूप में की गई थी। कार्यालय द्वारा मु० 48.21 लाख रु० में से मु० 33.90 लाख रु० समायोजित किये जा चुके हैं व मु० 14.31 लाख रु० समायोजित किये जाने वाले सम्बन्धित विभाग को लिखा गया है व इसके अतिरिक्त मु० 124 लाख को भी समायोजित करने वाले सम्बन्धित विभाग को लिखा गया है।

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

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

Karnal

नगर निगम करनाल को जिनके द्वारा टैपरेरी एडवास के उपयोगिता प्रमाण दिए गए हैं उनमें से 26,70,655/-रुपये की राशि का समायोजन नगर निगम करनाल द्वारा कर दिया गया है।

इससे पूर्व 32,024 रु० की राशि नगर निगम के अधिकारियों से लेकर समायोजित करवाई जा चुकी है। इसके अतिरिक्त आपकी सेवा में सूचित किया जाता है कि उक्त टैपरेरी एडवास में सबसे ज्यादा राशि पब्लिक हेल्थ विभाग को दी गई थी। कार्यालय द्वारा पत्र क्रमांक 29/लेखा/न०नि०क० दिनांक 15.01.21 को इंजीनियर इन चार्ज जनस्वास्थ्य विभाग को उक्त टैपरेरी एडवास के उपयोगिता प्रमाण शीघ्रतापूर्वक भिजवाने हेतु संबंधित अधिकारी/कर्मचारियों को आदेश दिए जाने पत्र लिखा गया है।

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

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

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

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

1 PARA No 41 IV (2013 14) ULB- Non recovery of lease rent of Municipal shops/plots(ULB) -

State Government issued instructions (March 2009) that in case of delay in deposit of rent interest at the rate of 12 *per cent* per annum should be recovered from the defaulters. Test check of Demand and Collection Registers of 18 municipalities showed that out of 4297 shops/plots in 1338 cases rent/lease amounting to Rs 7 20 crore was outstanding as on 31 March 2014 against the allottees/persons who had taken shops/plots on lease

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

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

The Department in its written reply stated as under -

Karnal

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

Cheeka

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

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

2 PARA No 41 V (2013 14) ULB - Non receipt of sale price of Mahanagar Plika Bazar sites -

The terms and conditions of open auction of commercial sites by the Municipal Corporation Faridabad (MCF) provided that the successful allottees of shop sites had to pay a ground rent at the rate of 2 5 *per cent* of total lease amount yearly from the date of offer of possession 25 *per cent* of the sale price was to be deposited at the fall of the hammer and the remaining 75 *per cent* in 12 equal half yearly installments with 18 *per cent interest* on 13 sites auctioned in September 2002. Further 19 sites were auctioned in April 2008 on similar terms and conditions however interest on these sites was reduced to 15 *per cent from 18 per cent*. Penal interest at the rate of 3 *per cent* in addition

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

It was observed that in 25 cases lease rent and sale price amounting to Rs 1 03 crore was still outstanding The MCF had not initiated any action to recover the outstanding amount or to cancel the allotment MCF stated (August 2014) that notices were being issued to the defaulters Fact however remains that no recovery has been made so far (August 2014)

The Department in its written reply stated as under

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

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

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

3 PARA No 4 1 VI (2013 14) ULB *Loss due to non-enhancement of rent -*

Scrutiny of records of the Municipal Corporation Ambala showed that the Corporation leased out shops on monthly rent basis during April 1990 to January 2007 As per the instructions of the State Government (January 1994) and the agreement executed between municipality and tenants rent of the shops was to be enhanced 20 per cent after every 5 years of the agreement if the renting of shops arrangement continue However in all the 729 cases rent was not enhanced which resulted in loss of Rs 3 22 crore (**Appendix 6**) to the Municipality

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

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

The Department in its written reply stated as under

इस सदर्भ में नवीनतम स्थिति वाले अवगत कराया जाता है कि नगर निगम अम्बाला द्वारा किये जाने वाले रेंट के एरियर की राशि 321.93 करोड़ में से 141.20.500 की राशि

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

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

4 PARA No 43 (2013-14) ULB - Non-availment of exemption from Service Tax (ULB)

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

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

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

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

The Department in its written reply stated as under
Farukh Nagar

विषयधीन मामले में आपका अनुरोध सहित लिखा जाता है कि दी करसौला लाउर को-ऑपरेटिव एल एण्ड सी सोसाइटी लिमिटेड करसौला जीन्द को उक्त बारे कार्यालय के पत्र क्रमांक एमसीएफ/2019/2256 दिनांक 31.12.2019 एमसीएफ/2020/1579 दिनांक 19.08.2020 तथा पत्र क्रमांक एमसीएफ/2020/2089 दिनांक 14.08.2020 के द्वारा सर्विस टैक्स जमा करवाने बारे पत्राचार/नोटिस किया गया। परन्तु एजेन्सी द्वारा कोई जवाब नहीं दिया गया। सम्बन्धित फर्म/एजेन्सी से सर्विस टैक्स की रिकवरी के लिये स्महस छवजपबमदेने की कार्यवाही अमल में लाई जा रही है।

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

Pataudi -

दी करसौला लाठर कॉ-ऑपरेटिव एल एण्ड सीमोसाईटी लिमिटेड करसौला जीन्द को उक्त बारे कार्यालय के पत्र क्रमांक एमसीपी/2015/476 दिनांक 10/08/2015 पत्र क्रमांक एमसीपी/2019/1808 दिनांक 01/07/2019 तथा पत्र क्रमांक एमसीपी/2020/1552 दिनांक 23/07/2020 के द्वारा सर्विस टैक्स जमा करवाने बारे पत्राचार/नोटिस दिये जा चुके हैं तथा काफी बार दूरभाष पर भी सम्पर्क किया गया परन्तु एजेन्सी द्वारा ना तो फोन उठाया गया और ना ही अभी तक पालिका कार्यालय को कोई जबाब नहीं दिया गया है। सम्बन्धित फर्म/एजेन्सी से सर्विस टैक्स की रिकवरी के लिये स्महस छवजपबमदेने की कार्यवाही अमल में लाई जा रही है।

Vide DULB office letter No 48874 75 dated 14/10/2020 all MCs have been directed to recover

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

5 PARA No 44 (2013 14) ULB Non recovery of labour cess before approval of building plans -

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

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

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

(i) Municipal Corporation Faridabad 295 House/Buildings Rs 176.41 Lakh

The Department in its written reply stated as under

Faridabad -

इस सन्दर्भ में अवगत कराया जाता है कि आडिट द्वारा उपलब्ध कराई गई 31 यूनिटों जिनसे वर्ष 2010 में नगर निगम द्वारा बिल्डिंग प्लान जारी करते समय लेबर सेस नहीं लिया गया था क्योंकि लेबर सेस लेने के लिये सरकार द्वारा आदेश दिनांक 03/01/2011 को पारित किये गये थे जिसके अनुसार दिनांक 19/01/2010 से नक्शा पास करते समय एक प्रतिशत की दर से

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

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

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

6 PARA No 45 (2013 14) ULB Non –recovery of service Tax on rental receipts(ULB)

As per Section 65(105) (zzzz) of the Finance Act 1994 the term taxable service for renting of immovable property service provide or to be provided to any person by any other person in relation to renting of immovable property for use in the course of furtherance of business of commerce Immovable property includes renting letting leasing leasing licensing or other similar arrangements of immovable property With the introduction of negative list from 01 July 2007 Section 66B prescribed levy of Service Tax at prescribed rates on the value of services provided other than those specified in the negative list Scrutiny of records of municipalities showed that shops/ booths of the municipalities had been rented out on monthly rental basis The municipalities were liable to pay Service Tax on the rent after collecting the same from tenants It was noticed that ten municipalities had not collected Service Tax amounting to Rs 1 74 crore from tenant It was also noticed that four municipalities had deposited the Service Tax amounting to Rs 23 15 lakh from their own resources without recovery of the same from tenants (Appendix-7) This had resulted in loss to the municipalities

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

The Department in its written reply stated as under

Cheeka -

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

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

7 PARA No 46 (2013 14) ULB Non recovery of regularization charges (ULB) -

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

Test check of records of six® municipalities showed that recovery of regularization charges had not been made from the concerned residents as of March 2014 Demand notices had not been issued to the owners for making payment of these charges even after lapse of a period of more than nine years Further no action has been initiated to recover the amount as arrears of land revenue as provided under Section 98 of the Haryana Municipal Act 1973 As a result of this revenue of Rs 57 12 crore remained unrecovered from house owners of 92 regularized colonies since December 2004 (Table 12)

Detail of non recovery of regularization charges of the colonies

SR No	Name of municipality	Number of colonies regularized	Constructed area (Sq/ yards)	Rate of regularization charges (Rs per Sq Yard)	Amount (In Rs)
1	Municipal Council (now Corp) Karnal	24	15 65 971	120	18 79 16 520
2	Municipal Committee Indri	6	92 511	80	74 00 880
3	Municipal Committee Gharunda	17	5 01 599	80	4 01 27 920
4	Municipal Committee Assandh	10	7 00 090	80	5 60 07 200
5	Municipal committee Nilokheri	4	43 093 94	80	34 47 515
6	Municipal council Kaithal	31	23 02 475	120	27 62 97 000
	Total	92	52,05,739 94		57,11 97,035

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

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

The Department in its written reply stated as under

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

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

Latest position of recovery is as under -

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

The Committee has desired to keep this para pending

8 PARA No 49 (2013 14) ULB - Non-implementation of scheme for shifting of milk dairies outside the city limits -

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

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

Similarly Municipal Corporation Ambala purchased land at villages Ugara and Bara at a cost of Rs 2 80 crore for allotment of plots to the dairy owners as per details given below

Name of Villages	Area of land	Dates of payment	Cost of land (Rs in crore)
Ugara	11 acre 6 kanal 11 marla	26 March 2003	0 36
Bara	9 acre 6 kanal 4 marla	17 March 2003	0 29
Bara	94 Kanal 8 marla	20 September 2012 and 22 October 2012	2 15
Total			2 80

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

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

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

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

The Department in its written reply stated as under -

Karnal -

As per old layout plan a provision of 188 plots has been made in the scheme. Now the revised layout plan has been approved and provision of 231 plots has been made. 79 persons deposited the earnest money of Rs 30 000/- upto February 2020 therefore the draw of lots of these persons was done on 20.02.2020. Till today an amount of Rs 1 38 78 690/- has been received in the office as 20% amount of allotment price of 79 plots. In addition to this 33 persons also deposited the earnest money of Rs 30 000/- upto 11.08.2020. The draw of lots for allotment of plots to these persons is fixed for 14.08.2020. Thus the total earnest money of Rs 33 60 000/- has been deposited with the Municipal Corporation Karnal till date. The Municipal Corporation Karnal has taken three times action on dated 07.07.2020, 21.07.2020 and 07.08.2020 against the dairy holders who have not applied for allotment of plots.

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

Ambala Cantt -

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

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

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

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

1 PARA No 24 (2014-15) PRI Un authorised possession/ encroachment of land -

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

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

The Department in its written reply stated as under

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

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

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

D&PO, Salhawas District Jhajjar

In this matter all these concerned Sarpanches are directed to take necessary action to remove the encroachment from shamilat land vide letter no 3663-74 dated 22-10-2020.

Vide letter no 4039 dated 07-01-2021.

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

BD&PO, Hansi II District Hisar

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

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

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

BD&PO, Madlauda District Panipat

In this regard it is submitted that in compliance of the order of Director Development & Panchayat Department Haryana Chandigarh vide letter no SBA 4/2013/37091 dated 20 06 2013 Gau Charnd land should not be auctioned for cultivation or other purpose till further order.

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

Hence this Para may please be dropped.

BD&PO, Ratia District Fatehabad

It is submitted that the Gram Panchayat Badigarh has filed a Suit against the unauthorized possession of Panchayat lands in the court of SDM AC-1st Grade Ratia and is fixed for hearing on 12 02 2021.

The Gram Panchayat Kanwalgarh has also filed case against the unauthorized possession in court of SDM AC-1st Grade Ratia and is fixed for hearing on 19 02 2021.

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

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

2 PARA No 4 2 (2014-15) ULB Non recovery of development charges (ULB) -

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

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

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

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

Department in its written reply stated as under -

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

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

Latest position of recovery is as under -

Sr No	Name of MC	Total amount recoverable	Amount Recovered	Balance
(Rs. In Crore)				
1	MC Sampla	0.90	0.30	0.60
2	MC Meham	1.34	0.49	0.85
3	MC Kalanaur	0.92	0.06	0.86
4	MC Taraori	0.45	0.04	0.41
5	MC Ladwa	0.46	0.09	0.37
6	MC Pehowa	1.20	0.00	0.00
7	MC Sahabad	0.55	0.00	0.00
8	MC Rewari	2.06	0.00	0.00
9	MC Fardabad	100.03	9.24	90.79
10	MC Panipat	0.50	0.11	0.39
Total		108.41	10.33	98.08

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

3 PARA No 4 4 (2014-15) ULB - Non recovery of service tax on rental receipts -

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

Scrutiny of records of six municipalities revealed that shops/booths/lands of the municipalities had been rented out on monthly rental basis The municipalities were liable to pay Rs 1 17 crore as Service Tax on rental receipts of Rs 10 02 crore during 2008 to 2014 after collecting the same from tenants It was noticed that six municipalities had not collected Service tax from tenants (Appendix 11)

It was also noticed that municipalities of Faridabad and thanesar deposited Rs 26 94 lakh & Rs 15 98 lakh of the Service Tax in January and march 2014 respectively from their own resources without recovery of the same from tenants This had resulted in loss to the municipalities

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

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

The Department in its written reply stated as under -

1 Faridabad -

In this connection it is submitted that out of outstanding amount of service tax to the tune of Rs 10 32 916 an amount of **Rs 8,26,316 00** (which was **Rs 7,12,397 00** at the time of last report) has been recovered Zone wise bifurcation is given here as under

Sr No	Name of Zone	Nos of Leased Shops	Outstanding Service Tax	Recovery of Service Tax made	Service Tax yet to be recovered
1	NIT Zone 1	1053	7 75 010 00	642940 00	132070 00
2	NIT Zone 2	454	84 508 00	79091 00	5417 00
3	NIT Zone 3	63	68 478 00	65995 00	2483 00
4	Faridabad Old 1 and 2	34	49 787 00	23436 00	26351 00
5	Ballabgarh 1 and 2	161	55 133 00	14 854 00	40279 00
	Total	1765	10 32 916	8 26 316	2 06,600 00

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

2 Gurugram

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

3 Narwana -

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

4 Palwal -

तत्काल समय में निर्धारित सर्विस टैक्स जोकि मलकियत नगर परिशद की दुकानों से वसूला जाना था वारे कार्यालय नगर परिशद पलवल द्वारा वर्ष 2016 में नोटिस जारी किये गये थे। नोटिस के विरुद्ध सम्बन्धित दुकानदारों द्वारा सीओएमओ विन्डो पर CMOFF/N/2016/097886 dated 30.11.2016 शिकायत दायर की थी एवआरटीआई के माध्यम से विभिन्न प्रकार की जानकारी मांगी गई थी। सर्विस टैक्स की वसूली में विभिन्न प्रकार के विवाद पैदा होने के कारण रिकवरी प्राप्त ना हो सकी तदोउपरान्त कार्यालय नगर परिशद पलवल द्वारा कार्यालय बोर्ड से प्रस्ताव क्रमांक 4 (19) दिनांक 19.01.2017 के तहत प्रस्ताव स्वीकृत किया हुआ है। ताकि माननीय कोर्ट के माध्यम से बकाया किराया व अन्य देनदारियों की वसूली की जा सके। जिससे प्रतीत होता है कि कार्यालय नगर परिशद पलवल द्वारा सर्विस टैक्स व अन्य बकायाजात की वसूली के लिये हर सम्भव प्रयास किये जा रहे हैं। कानूनी विवाद होने के कारण यह राशि भी रिकवरी की जानी सम्भव नहीं है एव उक्त सभी सम्बन्धितों पर रिकवरी करने व दुकानों को खाली कराने के लिये माननीय उपमण्डल अधिकारी (नॉ) पलवल कोर्ट में केस नं० 01/क्लैक्टर एसडीओ/18/1/2021 से 40/क्लैक्टर एसडीओ/18/1/2021 तक दायर कर दिए गए हैं। अतः परे का निपटान किये जाने की सिफारिश की जाती है।

5 Thanesar

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

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

4 PARA No 46 (2014-15) ULB Non realisation of revenue due to dishonor of cheques (ULB) -

Scrutiny of records of Municipal Corporations Gurgaon and Faridabad revealed that these municipalities received Rs 4.17 crore (Appendix 12) in 1115 cases on accounts of house tax, fire tax, fee/charges, earnest money.

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

The municipalities did not produce any record showing raising of claims against these payees for realization of the due amount This had resulted in loss of revenue amounting to Rs 4 17 crore (Appendix 12)

The Chief Account Officer Municipal Corporation Gurgaon admitted the fact and stated (February 2016) that demand notices had been issued in respect of all the cases of bounced cheques involving amount of Rs 1 31 crore and Rs 2 03 lakh had been realized in 12 cases It was also added that efforts were being made to recover the balance amount

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

The Department in its written reply stated as under -

बाउन्स चैको की दौबारा माग करने के सदर्थ मे लेखा परीक्षा को अवगत करवाया जाता है कि Appendix-12 मे लेखा परीक्षा द्वारा नगर निगम गुरुग्राम के कुल 311 कसो मे 131 08 लाख रू0 के बैंक/चालान जो जुलाई 2011 से जून 2013 की अवधि के है जो बैंक द्वारा बाउन्स दर्शाए गए है। वो रिकार्ड अनुसार कुल 309 कसो मे रू0 112 53 लाख है। जिसमे से रू0 95 29 लाख गृह कर व रू0 17 24 लाख miscellaneous के है।

लेखापरीक्षा को अवगत कराया जाता है कि जिन गृह कर चैको की G8 जारी कर दी गई थी उनका सबधित कर शाखा द्वारा गृह कर घटाया जा चुका था। अब सबधित गृह कर शाखा द्वारा उन रसीदो को दाबारा गृह कर मे जोडकर जमा राशि स रू0 71 55 लाख की वसूली कर ली गई है तथा वतमान मे बकाया गृहकर रू0 23 74 लाख का सबधित से वसूली शीघ्र करने के प्रयास किए जा रहे है।

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

इसके उपरान्त लेखा परीक्षा को यह भी अवगत कराया जाता है कि शेष राशि रू0 16 53 लाख की वसूली के बारे प्रयास किए जा रहे है। जिनकी वसूली करने उपरान्त लेखापरीक्षा को अवगत करा दिया जाएगा।

अतः पैरे को समाप्त करने का अनुरोध किया जाता है।

Faridabad

In this connection it is submitted that 502 cheques amounting to Rs 1 56 38 021 00 dishonoured by the banks out of which recovery of Rs 1 36 80 790 00 has been made from the 376 tax payers concerned on account of taxes and fees as per the reports made available by the taxation zones of this Corporation Zone wise bifurcation is given here as under -

Sr No	Name of Zone	No of cheques	Amount dishonoured	No of tax payers/ units (recovery made)	Amount of recovery made	No of Tax payers/Units from which recovery is yet to be made
1	NIT Zone 1	21	740402 00	20	748746 00	1
2	NIT Zone 2	52	803380 00	12	260822 00	40
3	NIT Zone 3	21	223836 00	8	53750 00	13
4	Fandbad Old Zone 1	102	2676475 00	77	1662341 00	25
5	Fandabad Old Zone 2	264	8832084 00	219	8465531 00	45
6	Ballabgarh Zone 1 and 2	42	2361844 00	40	2489600 00	2
	Total	502	15638021 00	376	13680790 00	126

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

The afore it is requested to kindly drop the para

The Committee has desired to keep this para pending

5 PARA No 47 (2014 15) ULB Payment without ensuring discharge of statutory liabilities by service providers

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

Scrutiny of records (2011-2014) of Municipal Council rewari revealed that a sum of Rs 1 67 crore was paid to a service provider by the respective municipality on account of wages ESI and EPF for sanitation works done

through contractual workers (Appendix 13) The whole payment of Rs 1 67 crore was made without obtaining monthly dossiers as required in the policy

Similary the Municipal Corporation Gurgoan released (April 2013 to march 2014) that Rs 2 80 crore to two firms (Appendix 13) on accounts of EPF ESI and Service tax for providing manpower to different wings of the Corporation The firms had not submitted any records to the Corporation showing either opening of EPF and ESI accounts of the workers employed by the firms or any deposit in Government accounts Further the firms neither produced service Tax Certificates and nor challans showing deposit of Service Tax paid by them

Municipal Corporation gurgoan admitted the facts and replied (February 2016) that out Rs 2 80 crore Rs 1 86 crore had been deposited by the service providers with concerned authorities and remaining amount (Rs 0 94 crore) would also be deposited

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

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

The Department in its written reply stated as under

Rewari -

It is submitted that show cause notices were issued by this office vide No 2143/AO dated 17 11 2014 35/OA dated 04 02 2015 and 497/OA dated 09 03 2015 and No 291/MCR dated 15 01 2021 to the contractor/agency M/s Dinesh Kumar Rewari but the contractor to recover/deposit the EPF/ESI Efforts are being made to recover the amount

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

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

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

1 PARA No 2 5 (2015 16) PRI Irregular purchase of electrical items -

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

Scrutiny of the records (October 2015) of BDPO Gurgaon revealed that works of Supply and Erection of automatic Compact Fluorescent Lamp for Street Lights for Rs 16 35 lakh was got executed (December 2010 to September 2014) from three firms on quotation basis instead of inviting tenders by advertisement in local popular newspaper although value of each of the four works was more than Rs 50 000 Further the works were got executed without the approval or consultation of electrical wing of the Department Thus purchase and erection of electrical items and its associated works was irregular

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

The Department in its written reply stated as under -

मुख्य अभियंता पंचायती राज लोक निर्माण विभाग हरियाणा चण्डीगढ़ के पत्र क्रमांक 10270 दिनांक 04 12 2020 के अनुसार वर्ष 2010-14 तक विद्युत कार्यों के लिए फर्मों को मु0 1634969/- की राशि की अदायगी की गई थी जिस बारे कार्यकारी अभियंता (विद्युत) अम्बाला को आवश्यक कार्यवाही हेतु लिखा गया था। जिसके सदर्थ में कार्यकारी अभियंता पंचायती राज अम्बाला (विद्युत) से प्राप्त पत्र क्रमांक 2299 दिनांक 23 11 2020 (प्रति सलगन) द्वारा सम्बंधित खण्ड विकास एवं पंचायत अधिकारी से 2307080/- रुपये की रिकवरी प्रस्तावित की गई है।

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

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

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

2 PARA No 4 1 4 (2015 16) ULB - Result of joint physical verification of development works(ULB) -

Physical verification of development works in selected municipalities was conducted by Audit along with the officials of the municipalities during March-June 2016 Physical Verification of Municipal Corporation Faridabad revealed that a community centre at village Agwanpur (in Ward No 21 Faridabad) was constructed (March 2015) at a cost of Rs 11 22 Lakh but basic amenities such as toilet bathroom water supply and sewerage system were not provided in the community centre As a result proper utilization of community centre could not be ensured

Physical verification of development works of Municipal Council Hansi revealed that the work of providing cement concrete (CC) in the street in Ward No 15 was shown to have been completed (May 2013) at a cost of Rs 2 13 Lakh But physical verification revealed that the Cement Concrete in the street was not constructed

Thus chances of misappropriation of the funds of Rs 2 13 lakh cannot be ruled out The Secretary MC Hansi stated (June 2016) that the street was constructed on the site The reply is not correct as during the Joint physical verification by audit along with the Junior Engineer and MC Hansi in the presence of the residents of the locality it was found that the street was not constructed

The Department in its written reply stated as under

Faridabad

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

Hansi

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

The Committee has desired to keep the para pending

3 PARA No 4 2 2 4 (2015 16) ULB - Loss of revenue due to inaction

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

paragraph IX 2 and IX 3 of the Municipal Account Code 1930 provide that proper record/ registers in Form License I II and III are to be maintained and no license shall be issued for a period more than a year Scrutiny of records revealed that In Municipal Corporation Panchkula and Gurgaon trades and commercial activities had been running in the municipal areas Audit observed that MC Panchkula since its existence (March 2010) had not made any provision for charging licence fee on commercial activities as of March 2016 This has resulted in loss of revenue of Rs 6 28 crore (Appendix 12) (calculated on the basis of licence fee fixed by MC Ambala) In MC Gurgaon Rs 0 36 crore was outstanding on this account In 12 municipalities* the number of units carrying out commercial activities had not been assessed The Executive Officer/Secretary of these municipalities stated (March July 2016) that license fee is charged on those units who applied for licenses survey to identify the commercial units was not conducted Hence it could not be ensured whether all units carryings out commercial activities had been charged with license fee Six municipalities** had identified 533 license units and license fee of Rs 8 51 lakh was recoverable from them Thus revenue on accounts of the license fees for commercial activities remained untapped

The Department in its written reply stated as under -

HQ Panchkula -

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

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

Kaithal

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

Gurugram

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

- 1 The properties whose outstanding property tax is more than 10 Lacs have been year earmarked for E auction and the date for E auction of such properties has been fixed on 26 07 2019
- 2 Sealing process for higher defaulter of property tax is in process for recovery of property tax (List of defaulter be attached)
- 3 Trade and commercial activates fees The utmost effects have been made by ZTO IV to recover the trade license fees The details of trade license fees collected in the last five Years are as ynder

Trade License Fee Collection			
2015-16	2016-17	2017-18	2018 19
57 58Lac	60 46 Lac	49 96Lacs	142 68Lac

Hence Para May please be dropped

Asaandh

नगरपालिका असन्ध कार्यालय द्वारा ट्रेड एव लाईसैस फीस से सम्बन्धित वसूली की जा रही है।

Rewari

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

Panchkula

In this regard it is submitted that no proper survey was conducted for the issuance of trade license in Panchkula Zone upto March 2016 and resolution had been passed in the year 2016-17 for generating the trade license After passing the resolution an amount of Rs 16 65 Lakhs has been recovered during the financial year 2017-18 to 2019 20 Further best efforts are being made to meet out the short fall of receipts in future In view of the above facts this Para may kindly be dropped

Jind

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

Shahabad

Municipal committee Shahabad the budget estimate for the period 2011 12 to 2015-16 Rs 9 80 lakh out of which licences fees Rs 16 19 lakh charging licence fee from the commercial activities and the concerned registers have been maintained

Pehowa

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

Ladwa

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

Nissing

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

Dharuhera

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

Sampla

नगरपालिका सापला में जिन व्यक्तियों/फर्म ने व्यावसायिक कार्य किया हुआ है। सर्वे में हरियाणा नगरपालिका अधिनियम 1973 के अंतर्गत जो भी व्यक्ति/फर्म लाईसेंस के लिए पात्र पाया जाएगा। उनके लिए नियमानुसार लाईसेंस जारी कर दिए जायेंगे। कृपया पैरा सम्पाप्त किया जाए।

Bawani khara

Refer to para 4 2 2 4 regarding loss of revenue due to in action In MC area no major commercial activity has been running To assist such LIC fee MC soon carry out survey and fee along with arrear will be recovered from the concern

Gharaunda

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

Jhajjar

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

Mahendergarh

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

4 PARA No 4 2 2 6 (2015 16) ULB - Non Levy of installation/license and processing fee on Dish-Antenna of Automated Teller Machines (ATMs)

The Haryana Municipal Corporation/Haryana Municipal (Communication and Connectivity Infrastructure) Bye laws 2013 provides that no communication infrastructure shall be laid/installed without obtaining a license under these bye laws from the competent authority within the areas of a municipality. One time installation/license fee of Rs 5000 and processing fee of Rs 1000 per dish antenna (other than dish antenna installed under DTH) shall be charged for grant of license. Scrutiny of records of 27 municipalities revealed that installation and processing fee on accounts of dish antennas of ATMs was not being charged on the concerned banks. The municipalities were unaware of the provisions of ibid Bye laws and hence no demand was raised. This resulted in non receipt of revenue of Rs 134 crore to municipalities. The concerned Municipalities (except Faridabad and Gurgaon) stated (November 2015 - July 2016) the notices would be issued to all banks.

The Department in its written reply stated as under -

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

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

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

Panchkula

DULB HQ TPCELL

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

Panchkula -

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

Hisar -

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

Tarou -

इस बारे नगरपालिका सीमा क्षेत्र मे लगे बैको के एटीएम मशीन की सर्वे का कार्य किय जा रहा है सर्वे उपरान्त नियमानुसार कार्यवाही अमल मे लाई जा रही है। नियमो का पालन ना करने वालो पर सख्त कार्यवाही अमल मे लाई जायेगी। रिपोर्ट आपकी सेवा मे सूचनार्थ प्रेषित है।

Rewari -

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

Assandh -

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

Shahabad -

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

Pehowa -

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

Ladwa

नगर पालिका क्षेत्र मे सम्बन्धित सभी बैको को उन द्वारा लगाए गए एटीएम की जानकारी मागी गई है सूचना प्राप्त होने उपरान्त उनसे प्रक्रिया फीस चार्ज कर जी जाएगी।

Pundri -

नगर पालिका पूण्डरी की सीमा क्षेत्र के अन्दर 04 एटीएम मशीन लगी हुई है। नगर पालिका द्वारा एटीएम मशीन के सबधित बैको को स्थापना फीस जमा करवाने बारे इस कार्यालय के पत्र क्रमांक 792/793/794 व 795 दिनांक 30/04/19 द्वारा नोटिस जारी किए गए है। तथा रिकवरी के लिए नियमानुसार कार्यवाही अमल मे लाई जा रही है

Nissing -

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

Kaithal -

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

Dharuhera

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

Sampla

नगरपालिका सापला क्षेत्र मे आने वाली सभी बैंको को उन द्वारा लगाए गए एटीएम से सम्बंधित Installation/Licence fee & processing fees नगरपालिका मे जमा करवाने के नोटिस दिए जा रहे है। तथा उनसे फीस वसूल की जा रही है। अत आप इस पैरा को समाप्त करे।

Bawanikhera -

Refer to audit para 4 2 2 6 regarding installation/license and processing fee on dish antenna of ATMs As the MC was not aware of the provisions at that time Notice is being issued to the concerned bnks and operators MC will make serious efforts to recover the fee at the earliest

Gharaunda

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

Kalanwalli

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

Rania

नगर पालिका द्वारा डिश एंटीना लाईसेंस के लिए नोटिस दिए हुए है व एटीएम के लिए तुरन्त से तुरन्त सभी बैंको को नोटिस जारी कर दिए जाएगे। इस प्रकार से नगरपालिका द्वारा रिकवरी हेतु प्रयास किए जाएगे। नगरपरिषद बहादुरगढ द्वारा अब तक कुल मु0 102000/- रुपये की रिकवरी कर ली गई है। बकाया राशी की रिकवरी के प्रयास जारी है।

Bahadurgarh -

नगर परिषद बहादुरगढ द्वारा बैंको को ए0टी0एम मशीनो के डिश एंटीना चार्जिस जमा करवाने हेतु नोटिस जारी कर दिये गये है। शीघ्र ही सभी बेको से डिश एंटीना चार्जिस जमा करवाकर आपके कार्यालय को सूचित कर दिया जायेगा।

Jhajjar -

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

Mahendergarh

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

Faridabad -

In this connection it is submitted that the Lead District Manager Faridabad vide this office letter memo no MCF/ZTO(HQ)/2019/38 dated 07 02-2019 followed by reminder bearing no MCF/ZTO(HQ)/2019/79 dated

24-04-2019 was requested to provide the list of ATMs/Dish Antenna of all banks situated within the limits of Municipal Corporation Faridabad which information has not been supplied by LDM Faridabad so far. That is why that the taxation zones of this Corporation could not raise demand of installation/license fee from the banks for want of said information.

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

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

Gurugram -

1. The Corporation had taken up the issue with the Lead District Officer Syndicate Bank and requested vide letter bearing memo no MCG/TP/CTP/2016/2907 dated 22-08-2016 (copy enclosed) to ask all the bankers operating inside municipal limits to get their respective illegal ATMs with dish antennas regularized after payment of processing fee, license fee and compounding fee. However, no response was received. Consequently, notices were served upon the Managers of 319 banks operating inside municipal limit with directions to get their illegally erected dish antennas on ATMs regularized. However, no one applied for regularization of illegal dish antenna till date or sought permission for erection of new dish antennas on ATM.

2. A meeting was held on 15-07-2019 (copy enclosed) in the office room of CTP, MCG which was attended by Sh. P. R. Godara, Lead District Officer Syndicate Bank, Gurugram. He clarified that the ATMs functioning inside the bank premises do not require any dish antenna as these are connected to the

lease lines provided by BSNL. Only the ATMs installed beyond bank premises and where it is not possible for BSNL to provide lease lines, the dish antennas are installed for operationalization of ATMs. As per decision taken in the meeting he called a meeting of the bankers on 08/08/2019 which was attended by ATP of this office. In this meeting the bankers pointed out that most of the ATMs have been installed with lease lines provided by BSNL and they have not erected any dish antennas over ATMs.

3 In order to confirm the claim of the bankers this office sent a communication bearing no MCG/TP/STP/2019/38432 dated 13/09/2019 and subsequent reminders bearing memo no MCG/TP/STP/2020/1673 dated 16/07/2020 and MCG/TP/STP/2020/1724 dated 22/07/2020 (copies enclosed) to General Manager BSNL Sector-12-A Gurugram for providing the details of ATMs constructed on lease lines provided by BSNL so that the Corporation may issue notices to the remaining violators for obtaining requisite permission under the Bye Laws 2013. As no information has been received in the matter till date the Corporation is pursuing the matter with BSNL for providing information. Further action will be taken in the matter once the information is received.

Palwal

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

Narnaul

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

Siwani

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

Samalkha

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

Yamunanaga

उपरोक्त पैरा वाले अवगत कराया जाता है कि निगम द्वारा उसके क्षेत्राधिकारी में स्थित बैंको से पुरानी नीति अनुसार एटीएम/डिश एटीना पर लाइसेंस फीस वर्ष 2011-12 तक वसूल की जाती रही। इसके पश्चात बैंको ने यह कह कर फीस जमा करवाने से मना कर दिया

कि उनके एटीएम डिश एन्टीना से संचालित नहीं हो। इस कार्यालय ने बैंको को फीस जमा करवाने बारे नोटिस जारी किए गए थे। जिस पर इन्डियन बैंक यमुनानगर द्वारा निगम के विरुद्ध सिविल सुट जगाधरी न्यायालय में दायर किया। जिसमें फैसला दिया गया कि एटीएम मशीन पर फीस केवल उन्ही बैंको यमुनानगर द्वारा निगम के विरुद्ध सिविल सुट जगाधरी न्यायालय में दायर किया। जिसमें फैसला दिया गया कि एटीएम मशीन पर फीस केवल उन्ही बैंको से वसूल की जाए जो एटीएम मशीन डिश एन्टीना से संचालित होती हो। इस विषय बारे निर्णय हेतु निदेशक शहरी स्थानीय निकाय हरियाणा से मार्ग दर्शन मांगा गया था। इसके अतिरिक्त हरियाणा नगर निगम अधिनियम 1994 की धारा 331 के अर्न्तगत बैंक से ट्रेड लाईसैन्स फीस चार्ज करने का प्रावधान है। अतः पैरा ड्राप करने का कष्ट करे।

Karnal

उक्त पैरा के सदर्थ में सूचित किया जाता है कि नगर निगम करनाल में एटीएम मशीनों पर लगाए गए डिश एन्टीना से सम्बन्धित कोई भी राशि इस कार्यालय में जमा ना करवाई गई है। इस बारे कार्यालय द्वारा लीड बैंक पंजाब नेशनल बैंक तथा अन्य सभी बैंको की शाखाओं को नोटिस जारी किए जा चुके हैं। नोटिस जारी करने की तिथि 06 02 2019 23 06 2020 06 07 2020 व 17 07 2020 11 08 2020 को नोटिस जारी किए गए हैं।

Hisar

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

Fatehabad

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

Hansi

नगर परिषद हासी द्वारा शहर हासी में मोबाईल टॉवर पदेजससजपवद फीस सरकार की हिदायतानुसार ली जा रही है तथा बैंक एटीएम की पदेजससजपवद फीस हेतु सम्बन्धित बैंको को नोटिस जारी करने की प्रक्रिया नगर परिषद हासी द्वारा शुरू की जा चुकी है। अतः आप महोदय से अनुरोध है सम्बन्धित ऑडिट पैरा को दफ्तर दाखिल करने की अनुसंधा की जाती है।

The Committee has desired to keep this para pending

5 PARA No 43 (2015 16) ULB - Non availment of exemption from Service Tax

The Government of India Ministry of Finance (Department of Revenue) vide their Notification dated 20 June 2012 exempted services provided to a local authority by the manpower supplying agencies from Services Tax where manpower was supplied to municipalities for sanitation purpose. As per this notification the municipalities were not required to pay Service Tax to the manpower supplying agencies on the bills of manpower supplied for sanitation purpose from July 2012 onwards. Scrutiny of records showed that eight* municipalities had not availed of the exemption and paid Service Tax amounting to Rs 64.47 lakh to the manpower supplying agencies for supply of manpower.

for sanitation purpose during July 2012 to July 2013 resulting in avoidable financial burden on the municipalities. The matter was referred (July 2016) to the Principal Secretary to Government of Haryana Urban Local Bodies Department their reply was awaited (January 2017)

The Department in its written reply stated as under

Hodal

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

Tauru

Notices were issued to the agencies by the MC Tauru vide letter no MCT/2016/ 300 dated 15/06/2016 & No MCT/2020/280 dated 28 02 2020 to BR Company 167/2 Gautam Nagar Rewari for the recovery of Rs 29200 and vide letter no MTC/2016/ 301 dated 15/06/2016 to Balaji Associates B O 2/399 Panchwati Colony Palwal for the recovery of Rs 130338 Report is submitted for your kind information please

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

Fatehabad

नगरपरिषद द्वारा इस बारे कार्यरत एजेंन्सी को लिखा गया है परन्तु एजेंन्सी द्वारा इस बारे कोई सन्तोषजनक जवाब नहीं दिया गया है। इस बारे आगामी कार्यवाही शीघ्र ही अमल में लाई जायेगी।

Bhuna -

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

Nuh -

नगरपालिका नुह की स्टीफन टिप्पणी बाबत Non recovery Of Service Tax - सर्विस टैक्स के बाबत इस कार्यालय को भारत सरकार के नोटिफिकेशन की जानकारी समय पर प्राप्त ना होने के कारण नगरपालिका नुह में अनुबन्ध आधार पर कार्यरत सफाई कर्मचारियों व दमकल केन्द्र के कर्मचारियों का टैण्डर मैसर्स अशोक कन्सट्रक्शन कम्पनी नारनौल जिला

महेन्द्राढ व मैसर्ज बालाजी एसोसीएट (रजि०) पलवल को दिया था। जिन्होंने अपने बिलो मे सर्विस टैक्स की राशि वसूल की है। इस नगरपालिका आडिट होता रहा है। उन्होंने भी सर्विस टैक्स के बारे मे कोई आपत्ति नहीं उठाई है। इस कारण से उपरोक्त एजेसियो को सर्विस टैक्स की राशि दे दी गई थी। जैसे ही महा लेखाकार विभाग द्वारा 12/2015 मे इस नगरपालिका का आडिट हुआ था। उस समय यह आपत्ति उठाई गई थी। अत उपरोक्त एजेसियो से इस कार्यालय के पत्र क्रमांक एमसीएन/2016/45-46 दिनांक 09.02.2016 सर्विस टैक्स की राशि वसूली के लिए पत्राचार किया गया था। जैसे की उक्त राशि उपरोक्त एजेसियो से पालिका कोष मे जमा होगी इसे भारत सरकार के राजस्व विभाग के कोष मे जमा कर दिया जाएगा तथा सर्विस टैक्स की रिकवरी बारे दोनो एजेसियो से कार्यवाही की जा रही है।

Tohana

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

Sonepat As per content of this para it is stated that this office has issued a letter to both the agencies (M/s Pooja Consultation & M/s Sona Enterprises) regarding deposit the amount of service tax Rs 23 56 lacs which was paid from July 2012 onwards. The both agencies replied to this officer that the service tax claimed from this office onwards July 2012 has been deposited with Service Tax department and the copy of Challan already submitted with this officer (Copy of letter enclosed). In this regard it is stated that this office will claim the amount of service tax from concerned department during filling the next quarterly return. Therefore the above para may be dropped.

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

The Committee has desired to keep this para pending

6 PARA No 44 (2015-16) ULB Non recovery of Services Tax on rental receipts -

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

Scrutiny of records of eight municipalities revealed that shops/booths/lands of the municipalities had been rented out on monthly rental basis. The municipalities were liable to pay Rs 1.31 crore Services Tax on rental receipts during 2007 to 2015 after collecting the same from tenants as

these services were not in the negative list It was noticed that municipalities had not collected Service Tax from tenants Further four municipalities had deposited service tax amounting to Rs 42 59 lakh and Rs 6 16 lakh as interest and penalty from their own resources without recovering the same from the tenants

The matter was refer (July 2016) to the Principal Secretary to Government of Haryana Urban Local Bodies Department their reply was awaited (January 2017) * For the years 2008 09 & from 2012-13 to 2013 14 at 12 36 percent and for the years 2009 10 to 2011-12 at 10 30 per cent

The Department in its written reply stated as under -

Mandi Dabwali

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

Nuh

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

Mohindergarh

इस सम्बन्ध मे इस पालिका की ओर सर्विस टैक्स 1 31 करोड रैन्ट पर निकाला गया था जिस पर कार्यवाही करते हुये इस पालिका ने सरकार की 50 प्रतिशत छुट का लाभ लेते हुये 24 जून 2020 को तमाम सर्विस टैक्स चालान के माध्यम से मु0 6671671 50 रुपये सम्बन्धित विभाग के खाते मे जमा कर दिया गया है।

Ferozpur Zirkha

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

Siwani

जीएसटी 2017 के सैक्शन 22 के अनुसार सर्विस टैक्स तभी लिया जाता है अगर वित्त वर्ष में किराए की वसूली 2000 लाख रु0 से अधिक है। परन्तु नगरपालिका सिवानी की वार्षिक किराय

Charkhi Dadri

पैरा न0 4.4 से सम्बन्धित रिपोर्ट बारे लिखा जाता है कि इस कार्यालय में सर्विस टैक्स वसूली का पत्र वर्ष 2012 में प्राप्त हुआ था जिस कारण जून 2007 से दिसम्बर 2012 तक सर्विस टैक्स की वसूली नहीं हो पाई। इस कार्यालय द्वारा जून 2007 से दिसम्बर 2012 तक सर्विस टैक्स की वसूली बारे भरसक प्रयास किये गये हैं। अब पुनः रिकवरी करने बारे कार्यवाही की जा रही है। इसके अलावा पैरे में वर्णित मुबलिय 10.13 लाख रुपये सर्विस टैक्स की राशि जो कि एम0सी0 फण्ड से जमा करवाई गई थी उसकी रिकवरी की जा चुकी है।

Kaithal

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

Faridabad

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

Sr No	Name of Zone	Nos of Leased Shops	Outstanding Service Tax	Recovery of Service Tax made	Service Tax yet to be recovered
1	NIT Zone 1	1053	775000 00	593633 00	181367 00
2	NIT Zone 2	454	84508 00	79091 00	5417 00
3	NIT Zone 3	63	68478	4828 00	63650 00
4	Fardabad Old 1 and 2	34	49787 00	23436 00	26351 00
5	Ballabgarh 1 and 2	161	55133 00	11409 00	43724 00
6	Planning Branch	6		3539007 00	

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

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

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

As per Section 65 (105) (zzzm) of the Finance Act 1994 Sale of space for advertisement purpose is a taxable service with effect from May 2006. The service came under negative list under Section 66D of the Act w e f July 2012. Hence this service was taxable only for the period May 2006 to July 2012.

Further Section 87 of the Act contains provisions of recovery of any amount of services tax due to Central Government. Scrutiny of records of the Municipal Corporation Karnal (MCK) revealed that it sold (2006-09) space to advertising agencies for advertising purpose and received (August 2006 to September 2009) Rs 234 crore from the agencies. However, no provision for levy of the services tax on the agencies was made in the agreement executed between Municipality and each of the agencies. Further, the Service Tax Department under the Section 87 of the Act recovered (May 2013) service tax* amounting to Rs 28.37 lakh from the Municipality. This resulted in loss to the Municipality as it had not levied service tax on the agencies and the same had to be paid by the Municipality. The matter was referred (September 2016) to the Principal Secretary to Government of Haryana, Urban Local Bodies Department; their reply was awaited (January 2017).

The Department in its written reply stated as under -

Karnal -

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

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

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

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

The Department in its written reply stated as under -

Hisar

संबंधित पैरा के संदर्भ में वर्णित किया जाता है कि सेवा प्रदाताओं एजेंसियों से 4.24.019/- रुपये की रिकवरी की जा चुकी है। बकाया रिकवरी हेतु सेवा प्रदाताओं एजेंसियों को पत्र क्रमांक MCHisar/PF-Compliance/2704/ECH and MCHisar/PF Compliance/2703/ECH दिनांक 16.09.2020 द्वारा नोटिस जारी किए जा चुके हैं।

अतः पैरा ड्राप करने का कष्ट करें।

Hansi

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

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

9 PARA No 4 7 (2015 16) ULB - Irregularities relating to solid waste management

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

- (i) Municipal Committee Ferozpur Zhirka (Mewat) received (January to March 2006) Rs. 47 lakh as grants-in-aid from the Urban Local Bodies Department for arranging site to set up a solid waste treatment plant (SWMP). Sanction of the grants specified that the funds would be utilized within one year from the date of drawal from the treasury. Any amount left unspent after the expiry of the utilization period was required to be deposited in the Government treasury. The MC kept the entire fund in bank account which with accrual of interest accumulated to Rs. 53.51 lakh (October 2015). The funds, besides lying unspent despite lapse of more than nine years, were also not deposited in the Government treasury. Retention of the funds after lapse of utilization period was unauthorized.
- (ii) Municipal Council Jind received (August 2013) funds amounting to Rs. 1.05 crore as grants-in-aid to purchase land at Gram Panchayat (GP) Ram Rai for setting up of SWMP. Audit observed that instead of purchasing land, the municipality entered into a lease agreement (May 2014) with the GP Ram Rai to take 7 acre 8 kanal land on lease for 33 years and spent Rs. 10.73 lakh (July 2014) on stamp duty and lease rent. Subsequently, the lease deed was rescinded (June 2015) due to litigation of the land. Land for the purpose had not yet been purchased (December 2016). The Executive Officer, MC Jind stated (June 2016) that setting up of solid waste treatment plant for Jind district was being considered under cluster scheme proposed at Jind. The fact remains that the land had not been purchased despite lapse of more than three years of release of funds for the purpose.

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

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

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

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

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

Audit observed that the SWMP was non-functional since October 2013 and the solid waste was being dumped at the plant site. A sum of Rs 9.81 crore was also recoverable from the firm on account of machinery of MCF taken away by it and hire charges of machinery/water tankers provided to the firm. Besides, MCG also spent Rs 19.89 lakh (September to December 2013) on sanitary work at the plant site and on pending electricity on behalf of the firm. Further, non-functioning of the SWMP and dumping of waste directly in landfill led to foul smell with the result that MCG had to allot (May 2014) the work of bio-culture spray on the dumped waste at the rate of Rs 2.50 lakh per

month for a year to another firm. The SWMP was lying non functional for the last three years which had resulted in non-achievement of the intended objective. The Commissioner MCF stated (December 2016) that the performance security of Rs Three crore had been forfeited and the case of recovery and other dues owing to non-operation of the SWMP by the firm was pending with the Arbitrator. The matter was referred (August 2016) to the Principal Secretary to Government of Haryana Urban Local Bodies Department. Their reply was awaited (January 2017).

The Department in its written reply stated as under

Ferozpur Jhirka

नगर पालिका फिरोजपुर झिरका की स्टीफन टिप्पणी बाबत Solid waste management इस बारे यह है कि ठोस कूड़ा प्रबन्ध ग्रांट का उपयोग करने के लिए नगर पालिका के लिए नसीरबास पर यूनिट स्थापित करने के लिए भूमि खरीदने का मामला उपायुक्त महोदय नूह के कार्यालय में लम्बित था। अब निदेशक शहरी स्थानीय निकाय हरियाणा पंचकूला के यादि क्रमांक टी ए ॥ / डी ० यू ० एल ० बी / २०१५ / ११०४७ दिनांक २२ १२ २०१५ के द्वारा इस नगर पालिका को पुन्हा न कलस्टर के आधिन किया है जिसमें नगरपालिका फिरोजपुर झिरका पुन्हा न हथीन तथा नगर परिषद् पलबल व होडल को शामिल किया गया है। उक्त पत्र के द्वारा M/s Erust & Young LLP को Integrated Solid Waste Management System को सैटअप करने का Transaction Advisor नियुक्त किया गया है लेकिन उक्त एजेंसी के द्वारा अभी तक कोई कार्यवाही नहीं की गई है। उक्त एजेंसी द्वारा कार्यवाही उपरान्त इस पद में सरकार से प्राप्त अनुदान राशि को प्रयोग में लाया जायेगा।

Assandh

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

Jind

नगर परिषद जीन्द द्वारा वर्ष २०१३ में SWMP स्कीम के तहत १०५ करोड़ रुपये प्राप्त हुए थे। जिसमें से १०७१ लाख रु० में रामराये ग्राम पंचायत की ७ एकड़ ८ कनाल जमीन लीज पर ली थी। बकाया रूप्यो में अब पुराने हासी रोड पर SWM स्कीम के तहत Bio Remediation of Legacy Waste प्रोजेक्ट जिस पर लगभग १० करोड़ रु० के खर्च का अनुमान है के लिए १२५ एकड़ जमीन की खरीद की जानी है।

Yamuna Nagar

पैरा बारे अवगत करवाया जाता है कि मैसर्स हाईड्रोएयर टैक्नोलिक्स (पी०सी०डी०) लिमिटेड कैल प्लाट का रख-रखाव फर्म को दिया हुआ था। उक्त फर्म द्वारा वर्ष २०१४ में कैल प्लाट में कार्य करना बन्द कर दिया गया है। जिसके उपरान्त कार्यालय के पत्र क्रमांक १०८८/एच०बी० दिनांक ०२ ०२ २०१८ द्वारा उक्त फर्म को ब्लैक लिस्ट कर दिया गया था। (प्रति सलग्न) तदोपरान्त ६५ लाख रु० की बैंक गारण्टी इस कार्यालय में नगर निगम कोष में जमा

करवा दी गई थी। अब कैल प्लाट को सुचारु रूप से चलाने का कार्य कलस्टर बनाकर निदेशालय के स्तर पर किया जाना है।

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

Faridabad

In this regard it is submitted that -

- (i) Sole arbitrator Sh V K Gupta has awarded a claim of Rs 8 19 33 278/- in favour of Municipal Corporation Faridabad along with 12% interest from the date 08 02 2019 to till the realization of claim
- (ii) A court case regarding above was also pending in the Hon ble Punjab & Hayana High Court Chandigarh titled as ARB 172 of 2018 M/s AKC Development V/s Commissioner MCF has also been dismissed by Hon ble Court vide order dated 13 12 2019 before Hon ble District Court amount can be recovered from the agency which is pending with Hon ble District Court Judge Faridabad by Municipal Corporation Faridabad in the year 2019 so that the awarded amount can be recovered from the agency which is pending with Hon ble District Court

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

9 PARA No 48 (2015 16) ULB Improper maintenance of muster rolls and bogus payment

Scrutiny of records (September 2015) of the CPDO Rohtak revealed that the payments of Rs 3 25 lakh for carrying out developmental works were made by the Municipal Corporation Rohtak (MCR) on 13 muster rolls without getting signatures/ thumb impressions of actual payees Yet the payments were passed by the Secretary and the Presidents of MCR and were shown as paid in the cash book Further it was also noticed that six same persons were shown employed on the muster rolls of work Construction of Kumharan Choupal in Saura Mohala Rohtak (Dates 6th to 20th October 2010) and Construction of Kabir Dharamshala near Old Sadar Thana Rohtak simultaneously during the same period Since simultaneous employment of same persons at two different sites is not possible the entire payments made on 13 muster rolls without getting signatures/ thumb impressions of the persons deployed was doubtful Such payments are fraught with the risk of misappropriation of funds The matter was referred (August 2016) to the Principal Secretary to Government of Haryana Urban Local Bodies Department their reply was awaited (January 2017)

The Department in its written reply stated as under -

Rohtak

लेखा परीक्षा द्वारा दर्शाई गई राशी के लिये सम्बन्धित कनिष्ठ अभियन्ताओं को उनकी रिकवरी के नोटिस जारी किये गये थे जिसमें से श्री भरत जून कनिष्ठ अभियन्ता से 34506/-रुपये की राशी वसूल कर ली गई है। श्री सजय कुमार कनिष्ठ अभियन्ता के विरुद्ध 18 441/-रुपये की रिकवरी बनती थी इस कर्मचारी की मृत्यु हो चुकी है। श्री मनोज कुमार

कनिष्ठ अभियन्ता को 272179/—रूपये का नोटिस जारी किया गया है। यह कर्मचारी इस समय नगरपालिका हेलमन्डी में कार्यरत है। सचिव नगरपालिका हेलीमन्डी को कर्मचारी की रिकवरी करने बारे पत्र जारी कर दिया गया है ।

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

**ANNUAL TECHNICAL INSPECTION REPORT ON LOCAL BODIES &
PANCHAYATI RAJ INSTITUTIONS FOR THE YEAR 2016-17**

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

1 PARA No 2 2 (i) 2016-17 (PRI) Irregularities in payments

Irregularities in payments

(i) **Payment without obtaining signatures/thumbs impressions on muster rolls** Scrutiny (June to September 2016) of the records (2010-16) of the Executive Engineer Panchyati Raj Karnal and Block Development and Panchayat Officers cum Executive Officers Panchayat Samities (BDPO cum-EOPS) Nilokheri Mahendergarh and Kanina revealed that 122 labourers were engaged (January 2014 to March 2016) on muster rolls and 5 11 lakh was shown to have been paid to them. Signatures/thumbs impressions of labourers were not found marked on the muster rolls against their names. Payment without signatures/thumb impressions of labourers is fraught with the risk of misappropriation of funds

SI No	Name of Unit	Name of village	Period	Number of labourers	Amount paid(in Rs)
1	XEN PR Karnal	Pundark	01 02 2014 to 21 02 2014	25	1 08 649
		Lalyani	01 01 2014 to 29 01 2014	12	67 100
		Ahmadpur	01 01 2014 to 14 01 2014	13	17 702
		Manglora	01 01 2014 to 30 01 2014	06	19 723
2	BDPO cum-EOPS Nilokheri	Ramana Ramani	22 02 2016 to 29 02 2016	12	25 455
		Lalyani	19 02 2016 to 29 02 2016	07	31 437
		Naraina	01 03 2016 to 15 03 2016	12	43 926
		Sita Math	12 03 2016 to 20 03 2016	05	18 463
3	BDPO cum-EOPS Mahendargarh	Chajjiawas	01 03 2015 to 06 03 2015	06	11 556
		Chajjiawas	07 03 2015 to 19 03 2015	03	25 090
4	BDPO cum-EOPS Kanina	Buchawas	01 12 2015 to 20 12 2015	08	32 100
		Buchawas	01 07 2015 to 21 07 2015	13	1 10 220
			Total	122	5,11,421

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

The Department in its written reply stated as under

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

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

खण्ड विकास एवं पंचायत अधिकारी महेन्द्रगढ ने सूचित किया है कि ग्राम पंचायत छजावास में करवाये गये विकास कार्यों के लिये तैयार किये गये मसटर-रोल दिनांक 01 03 2015 से 06 03 2015 तथा 07 03 2015 से 19 03 2015 पर सभी 9 मजदूरों के हस्ताक्षर करवा लिये गये हैं और हस्ताक्षर की प्रतिया भी साथ भेजी है।

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

The Committee has desired to keep the para pending

PARA No 2 2 (ii) 2016 17 (PRI) – Bogus payment -

(ii) Bogus payment

Audit scrutiny (August 2016 to March 2017) of records (2010 16) of the 11 GPs under six BDPO cum-EOPS revealed that the payments of 25 61 lakh were made to 76 persons for carrying out 22 developmental works on muster rolls during February 2013 to August 2015) Further it was observed that these 76 persons were shown employed simultaneously at different works during the same period Since simultaneous employment of same persons at different works is not possible payments made on the muster rolls were bogus

Sr No	Name of Unit	Name of GP	Name of Work	Period	Number of persons	Amount (In Rs)
1	BDPO cum EOPS Indr	Chandsamand	Paver block street/ rasta Shamshan Ghat in village Candsamand	04 03 2015 to 19 03 2015	8	32946

		Mukhali	Construction of Balmiki Caupal in village	04 03 2015 to 19 03 2015	8	40896
2	BDPO cum EOPS Nissing	Shahpur	Construction of Dabada Chaupal	01 08 2014 to 28 08 2014	11	68930
		Shahpur	Construction of Harijn Chaupal	01 08 2015 to 28 08 2015	11	66195
		Shahpur	Main Road se lekar Mandir tak gali rasta	01 08 2015 to 30 08 2015	7	53583
		Shahpur	Shri Mansa Ram ke ghar se lekar Kalampur Sadak tak gali nirman	01 08 2015 to 30 08 2015	7	53583
3	BDPO cum EOPS Mahender garh	Garhi	Construction of PCC street	01 02 2013 to 10 02 2013	6	12540
		Bewawas	Construction of link rasta from Bewawas to Gulawala	01 02 2013 to 10 02 2013	6	14740
		Duloth Ahir	Construction of minster wali gali in GP Duloth Ahir	01 07 2015 to 07 07 2015	3	7912
		Duloth Ahir	Construction of gali from PWD road upto Satpal	01 07 2015 to 07 07 2015	3	5999
		Majara Kalan	Construction of Nala from SC basti to Johad GP Majara Kalan	22 08 2014 to 25 08 2014	7	7896
		Majara Kalan	Construction of road from Phirani upto house of Shivdutt	22 08 2014 to 25 08 2014	7	9160
		Kothal Kalan	Construction of gali in GP Kothal Kalan	01 10 2014 to 13 10 2014	6	23283
		Kothal Kalan	Construction of library in Kothal Kalan	01 10 2014 to 13 10 2014	6	25480

4	BDPO-cum EOPS Kanina	Siana	Construction nali from house of Shri/Smt Gulraj to house of Shri/Smt Suresh	10 12 2014 to 13 12 2014	12	15824
		Siana	Construction of gali from house of Shri Lal singh to PWD road	10 12 2014 to 13 12 2014	12	14158
5	BDPO cum EOPS Nagina	Khanpur Ghat	Shamshan ghat ki chardiwari nirman	18 12 2014 to 27 12 2014	6	15696
		Khanpur Ghat	Interlocking tile dwara rasta pucca Totaram ke ghar se Shamshan ghat tak	18 12 2014 to 27 12 2014	6	19184
		Khanpur Ghat	PWD road se Shri Tahir ke makan via shri Ilyas ke ghar tak pucca	10 07 2014 to 14 07 2014	7	13200
		Khanpur Ghat	PWD road se Ilyas ke ghar wa shri Ilyas ke ghar se Shri Tahir ke tak nala pucca kame ki majdoori	10 07 2014 to 14 07 2014	7	16594
6	BDPO-cum EOPS Nuh	Golpur	Jama masjid se lekar firni ke raste tak wa Shri Nasir ke makan se Shri Mahmood ke makan tak interlocking road nirman	01 10 2014 to 30 10 2014	3	21570
		Golpur	Gali me WBM karya majdoori	01 10 2014 to 30 10 2014	3	21570
				Total	152	560939

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

The Department in its written reply stated as under -

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

खण्ड विकास एव पचायत अधिकारी निसिग ने पत्र दिनांक 12.02.2021 द्वारा सूचित किया है कि गांव शाहपुर में किये गये दो कामों जिनमें तथा अन्य दो कामों के विरुद्ध एक ही तिथि लिखी गई थी में से दो कामों पर खर्च की गई 119450/-रु० की राशि श्रीमती निर्मला भूतपूर्व सरपच द्वारा ग्राम पचायत शाहपुर के खाता में जमा करवा दी गई है। रसीद की प्रति साथ भेजी है।

खण्ड विकास एव पचायत अधिकारी महेन्द्रगढ ने सूचित किया है कि ग्राम पचायत गढी व बैरावास में पूर्व सरपच को रिकवरी का नोटिस दिया जा चुका है और ग्राम पचायत दुलोथ अहीर माजरा कला कोथल कला के केस में सबधित सरपच से कम स० 7912/-रु० 7896/-रु० तथा 23283/-रु० की रिकवरी की जा चुकी है और सबधित ग्राम पचायत के खाते में जमा करवा दी गई है।

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

खण्ड विकास एव पचायत अधिकारी नगीना ने अपने पत्र क्रमांक 3740 दिनांक 11.02.2021 द्वारा सूचित किया है कि ग्राम पचायत खानपुर घाटी में करवाये गये विकास कार्यों पर खर्च मस्टर रोल अनुसार खर्च राशि मु० 64674/-रु० की वसूली करके सम्बन्धित खाते में जमा करवा दी गई है और रसीद की प्रगति भी भेजी है।

खण्ड विकास एव पचायत अधिकारी नूह ने सूचित किया है कि ग्राम पचायत गोलपुरी में किये गये इन कार्यों पर खर्च की गई राशि की अदायगी मु० 21570/- रु० की वसूली कर ली गई है तथा सबधित खाते में राशि जमा करवा दी गई है और वसूली रसीद न० 4 की प्रति भेजी है। अतः पैरा ड्राप करने का कष्ट करें।

The Committee has desired to keep this para pending

2 PARA No 24 2016 17 (PRI) - Non Recovery of Balances from Ex- Sarpanches and Panches

As per Section 18 (1) of the Haryana Panchayati Raj Act 1994 the Sarpanch or Panch shall be responsible for the custody and charge of movable or immovable property of GP. Section 18 (2) of the Act provides that the BDPO may within a period of seven days prior to the publication of election programme of the GP or in the event of suspension or removal of Sarpanch or Panch order to handover the records register and other property to the person authorized for the custody of the record and property. Further if any person fails to hand over the record or Property to a person

authorized by the BDPO under section 18 (1) or section 18(2) of the Act as the case may be the BDPO shall apply to an Executive Magistrate for securing such records and property from the person so that it can be handed over to authorised person (Section 18 (3)) Scrutiny of the records of 15 BDPOs in three districts revealed that cash balances amounting to 37 53 faith had not been handed over by 78 Ex-Sarpanches/ Panches to the authorized persons i.e Sarpanches or Panches Social Education Panchayat Officer or Gram Sachiv The amount had been lying with them for the period from 1990 to 2010-2015 Appropriate action as provided for in the Haryana Panchayat Raj Act 1994 had not been taken against the defaulting Ex- Sarpanches/Panches to recover the amount The matter was referred (September 2017) to the Principal Secretary to Government of Haryana Development and Panchayats Department for comments their reply was awaited (November 2017)

क्र० सं०	यूनिट का नाम	गाव का नाम	भूतपूर्व सरपंचो/पंचो की संख्या	अवधि	राशि (रु० में)
1	घरींडा	शेखपुरा खालसा	1	उपलब्ध नहीं है।	0 20
		गगसीना	1	उपलब्ध नहीं है।	1 42
		हसनपुर	3	उपलब्ध नहीं है।	3 75
2	असघ	न्यू जिदा	1	उपलब्ध नहीं है।	0 27
		जय सिंह पुरा	2	उपलब्ध नहीं है।	0 82
3	इन्द्री	हसू माजरा	2	उपलब्ध नहीं है।	1 51
		इस्लाम नगर	1	उपलब्ध नहीं है।	0 98
		राजेपुर	2	उपलब्ध नहीं है।	0 22
		खेडा	1	उपलब्ध नहीं है।	0 58
4	कैथल	मानस	6	2000-2015	0 12
		शेरगढ	1	1995-2000	0 35
		गढी पाडला	2	2005-2015	0 35
		टीक	1	2005-2010	0 25
		खेडी शेरू	2	2005-10	0 19
		पटटी खोट	1	2010-2015	0 32
		समपन खेड़ी	1	2005-2010	0 23
		पाडला	3	1990-95	0 12
		बलवती	1	उपलब्ध नहीं है।	0 15
5	राजौद	नरार	1	2005-2015	2 20
		सौंगल	3	2000-2015	1 69
		किठाना	1	2005-2010	0 21
6	गुल्हा चिका	खेडीराव वाली	1	2005-2010	0 11
		बडसुई	3	2000-2010	0 03
		खमवेरा	1	2005-2010	0 11

		खेड़ी दाबण	1	2010-2015	0 09
		खुशाल माजरा	2	2010-2015	0 43
7	नागल चौधरी	रामालिकपुर	2	उपलब्ध नहीं है।	1 59
		मोरुड	3	उपलब्ध नहीं है।	0 26
		डोगली	2	उपलब्ध नहीं है।	0 16
		सैंदलीपुर	2	उपलब्ध नहीं है।	1 25
		हिरोही बहली	1	उपलब्ध नहीं है।	0 61
8	मोहिन्द्रगढ़	मालदावास	1	उपलब्ध नहीं है।	1 35
		कुक्सी	1	उपलब्ध नहीं है।	0 88
9	नारनौल	बपरौली	1	उपलब्ध नहीं है।	0 62
10	कनीना	सडेराल	3	उपलब्ध नहीं है।	1 78
		बूचावास	1	उपलब्ध नहीं है।	0 34
		कोटिया	1	उपलब्ध नहीं है।	0 33
		उच्चत	1	उपलब्ध नहीं है।	0 14
11	निजामपुर	निजामपुर	1	उपलब्ध नहीं है।	0 78
		बायल	1	उपलब्ध नहीं है।	0 05
12	अटेली नागल	महासर	3	2012-2016	4 52
13	सिहमा	दुलोट जट	1	उपलब्ध नहीं है।	0 47
		सुराना	1	उपलब्ध नहीं है।	0 41
14	तावडू	चैलावासी	1	उपलब्ध नहीं है।	2 79
		खरखेडी	2	उपलब्ध नहीं है।	2 30
15	पुन्हाना	हिगनपुर	1	उपलब्ध नहीं है।	0 05
		समसाबाद खुर्द	1	उपलब्ध नहीं है।	0 04
		मुबारिकपुर	1	उपलब्ध नहीं है।	0 11
भूतपूर्व सरपंचो/पंचो की कुल सख्या			78	कुल राशि	37 53

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

The Department in its written reply stated as under

1-खंड घराँडा-

1 ग्राम पंचायत शेखपुर खालसा - बीडीओ घराँडा ने रिपोर्ट भेजी है कि भूतपूर्व सरपंच श्री महेन्द्र पाल से 20296 रु० की राशि वसूल करके पंचायत क खाता सख्या 50100151381894 मे जमा करवा दी गई हैं जिस बारे वर्तमान सरपंच द्वारा प्रमाण पत्र दिया हैं।

2 ग्राम पंचायत गगसीना - भूतपूर्व सरपंच श्रीमती शशीकला को नोटिस देने के बाद लीगल नोटिस प्राप्त हुआ। कानूनी प्रक्रिया जारी है। पत्र दिनांक 04.01.2019 द्वारा खंड मूनक को भी लिख दिया गया है क्योंकि यह पंचायत वर्तमान मे खंड मूनक मे है।

3 ग्राम पंचायत हसनपुर – (333840/-) भूतपूर्व सरपच श्री तेजबीर सिंह को नोटिस दिये गए थे परन्तु श्री तेजबीर सिंह की मृत्यु हो चुकी है।

4 अश्वनी पूर्व पंच (15000) कर्मबीर पूर्व पंच (25813) – दोनों पूर्व पंचों को नोटिस दिए जा चुके परन्तु पंचायत के खाते में राशि जमा नहीं करवाई है जिसकी वसूली से उपायुक्त करनाल की सेवा में भू-राजस्व का केंस दायर किया गया है।

2- खंड असघ-

क्र० सं०	ग्रा०प०	सरपच व पंच का नाम	वसूल की गई राशि
1	न्यू झिण्डा	सुरेन्द्र कौर	26973
2	जय सिंहपुरा	जयपाल	1008
3	जयसिंहपुरा	रघबीर	31333
4	जयसिंहपुरा	महेन्द्र सिंह	4941

3- खंड इन्द्री-

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

4- खंड कैथल- बी०डी०पी०ओ० कैथल ने अपने पत्र क्रमांक 3749 दिनांक 25 01 2021 द्वारा सूचित किया है कि भूतपूर्व सरपचा व पंचों के विरुद्ध वसूली की राशि मु० 462000 म से 323578 की वसूली हो चुकी है। शेष राशि 206539 की वसूली बारे नोटिस जारी किए जा चुके हैं। विवरण निम्नानुसार है-

क्र० स०	ग्रामपंच	सरपंच व पंच का नाम	राशि	रिमार्कस
1	मानस	रामफल	17428	वसूली हो चुकी है। रसीद सलग्न है।
2	मानस	रामफल	18240	वसूली हो चुकी है। रसीद सलग्न है।
3	मानस	कृष्ण कुमार	1777	वसूली हो चुकी है। रसीद सलग्न है।
4	मानस	कृष्ण कुमार	3620	वसूली हो चुकी है। रसीद सलग्न है।
5	मानस	बसन्ती राम	2065	वसूली हो चुकी है। रसीद सलग्न है।
6	मानस	दिलीप	4088	वसूली हो चुकी है। रसीद सलग्न है।
7	शेरगढ	गोपाल दास	35260	मृत्यु हो चुकी है।
8	गढी पाडला	जिले सिंह	30333	वसूली हेतु किमिनल केस जेर धारा 409 आईपीसी के तहत माननीय न्यायालय मे चला हुआ है।
9	गढी पाडला	अजमेर सिंह	4492	वसूली हो चुकी है। रसीद सलग्न है।
10	टीक	नफे सिंह	25000	मृत्यु हो चुकी है। मृत्यु प्रमाण पत्र सलग्न है।
11	खेडी शेरु	रामप्रसाद	2125	वसूली हो चुकी है। रसीद सलग्न है।
12	खेडी शेरु	हरि सिंह	17527	वसूली हो चुकी है। रसीद सलग्न है।
13	पटीखोत	कृष्ण	32449	वसूली हो चुकी है। रसीद सलग्न है।
14	सापन खेडी	जयनारायण	22784	वसूली हेतु कार्यवाही जारी है।
15	पाडला	कश्मीर सिंह	5030	वसूली हेतु कार्यवाही जारी है।
16	पाडला	मलकीत	4896	वसूली हेतु कार्यवाही जारी है।
17	पाडला	पिताम्बर	1614	वसूली हेतु कार्यवाही जारी है।
18	बलवती	श्रीराम	14506	वसूली हेतु कार्यवाही जारी है।
19	नरड	हवा सिंह	219767	वसूली हो चुकी है। रसीद सलग्न है।

5 खड राजौन्द

ग्रा0प0	सरपच व पच का नाम		टिप्पणी
सौंगल	श्रीमती सुशीला देवी	169000	वसूली हेतु नोटिस जारी कर दिया है।
	श्रीमती पालो देवी		
	श्री महेन्द्र सिंह		वसूली हेतु नोटिस जारी कर दिया है।
किठाना	श्री गजे सिंह पूर्व सरपच	21000	5000 रुपये की वसूली की जा चुकी है।
	श्रीमती कस्तुरी देवी पूर्व सरपच कार्यवाहक वर्ष 2005 से 2010		वसूली हेतु नोटिस जारी कर दिया है।
खेडी रायवाली	सरदारी लाल	11000	वसूली हेतु नोटिस जारी कर दिया है।

तालिका अनुसार कैशिंग हैड राशि की वसूली बारे भू राजस्व घोषित करने के लिए उपायुक्त कैथल को पत्र क्रमांक 253 दिनांक 22 01 2021 लिखा गया है।

6- खड गुल्हा चौका-

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

साधुराम भूर्वर्ष सरपच व बनवारी लाल ग्राम पचायत बदसुई डाकखाना के माध्यम से रिपोर्ट प्राप्त हुई है कि इन की मृत्यु हो चुकी है।

जीत सिंह भूतपूर्व सरपच खम्बेहरा का भूराजस्व घोषित करने हेतु उपायुक्त कैथल की सेवा में पत्र क्रमांक 2879 दिनांक 25 01 2021 द्वारा लिखा है।

7-खड नागल चौधरी-

1 ग्राम पचायत राय मलिकपुर- बी0डी0पी0ओ0 नागल चौधरी ने रिपोर्ट भेजी है कि श्री हरीराम व ओमप्रकाश भू0पू0 सरपच ग्राम पचायत रायमलिकपुर की तरफ 159482/रु0 की राशि पचायत फंड में नगद शेष बकाया थी। जिसमें से ओमप्रकाश भू0पू0 सरपच से 4490/

रु० की राशि वसूल कर ली गई है व श्री हरीराम भूतपूर्व सरपच को नगद शेष राशि जमा करवाने हेतु नोटिस क्रमांक 1396-97 दिनांक 16/08/2016 तथा नोटिस क्रमांक 34 दिनांक 10/01/2019 दिया गया है। जिसके जवाब में श्री हरीराम भूतपूर्व सरपच ने लिखा है कि माननीय श्री राजेश गुप्ता सी०जी०एम० नारनौल गबन के आरोप में मेरे को बरी किया जा चुका है। माननीय अदालत की प्रति प्रस्तुत करने हेतु पत्र क्रमांक 100 दिनांक 31/01/2019 लिखा गया है जिसकी फोटो प्रति साथ सलग्न है।

2 **ग्राम पचायत मौरुण्ड**—श्री रामचन्द्र प्रहलाद व खेता राम भूतपूर्व सरपच की तरफ पचायत फण्ड में 26025/रु राशि शेष नगद बकाया थी अब जिसकी वसूली की जा चुकी है रशिद की प्रति सलग्न है।

3 **ग्राम पचायत दोगली**—श्री मोहनलाल व कविता भूतपूर्व सरपच की तरफ 16463 रु नगद बकाया थी जिसकी वसूली की जा चुकी है रशिद की प्रति सलग्न है।

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

5 **ग्राम पचायत सिरौही बहाली** — श्री विजय सिंह भूतपूर्व सरपच की तरफ टीएफ स्कीम की 61475 रु की राशि शेष बकाया थी जो वसूल की जा चुकी है। रसीद की प्रति सलग्न है।

8— खड महेन्द्रगढ़—

1 **ग्राम पचायत मालडावास** (153445 ब्याज सहित)— भूतपूर्व सरपच श्री धन्नाराम से वसूली हेतु बी०डी०पी०ओ० महेन्द्रगढ़ ने लिखा है कि पत्र दिनांक 21/01/2021 द्वारा थाना कनीना से पत्राचार किया जा रहा है। शीघ्र ही वसूली बारे भूराजस्व की कार्यवाही की जाएगी।

2 **ग्राम पचायत कुक्सी**— (88690)— भूतपूर्व सरपच श्री अजीत सिंह से वसूली हेतु पुलिस द्वारा मुकदमा न० 169 दिनांक 07/04/2018 को दर्ज किया हुआ है।

9— खड नारनौल—

ग्राम पचायत बापडौली (0.62 लाख)— खड नारनौल ने अपने पत्र दिनांक 04/01/2021 द्वारा पासबुक की प्रतिया भेजते हुए लिखा है कि भूतपूर्व सरपच श्री राजबीर सिंह स की गई वसूली निम्नानुसार है—

क्र०	बैंक का नाम एवं खाता संख्या	दिनांक	वसूल की गई राशि
1	इलाहाबाद बैंक 50101195178	17/05/17	36 632 /—
2	इलाहाबाद बैंक 50215735699	18/05/17	10 097 /—
3	पी एन बी 1904000101369781	18/05/17	10 000 /—
3	पी एन बी 1904001700214300	18/05/17	5025 /—
		कुल	61 754 /—

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

10-खड कनीना-

1 सुन्दरह- बी०डी०पी०ओ० कनीना की रिपोर्ट अनुसार भूतपूर्व सरपच श्री विजय पाल के विरुद्ध एफ आई आर दर्ज करवा दी है जिसकी प्रति साथ सलग्न है।

भूतपूर्व सरपच श्री गोपी राम ने मु० 1688 रु० पंचायत फंड में जमा करवा दिये हैं। रसीद की प्रति सलग्न है।

श्री तारा चंद ग्राम सचिव ने 4580 रु० पंचायत फंड में जमा करवा दिए हैं। रसीद की प्रति सलग्न है।

2 बुचावास- भूतपूर्व सरपच श्रीमती रतनी देवी ने मु० 13762 रु० टी०एफ०सी० के खाते में जमा करवा दिये हैं। रसीद की प्रति सलग्न है। परन्तु 20752 रु० बारे कोई रिपोर्ट नहीं भेजी है।

3 कोटिया- भूतपूर्व सरपच श्री राम किशन ने मु० 32903 रु० में से 5000 रु० की राशि एच आर डी एफ में जमा करवा दिये हैं तथा शेष राशि किस्तों में जमा करवाने बारे प्रार्थना पत्र दिया है। प्रार्थना पत्र व रसीद की प्रति सलग्न है।

4 उच्चत - भूतपूर्व सरपच श्री जसवंत सिंह को इस कार्यालय द्वारा पत्र लिखकर कर दो दिन का अंतिम अवसर दिया गया है। रसीद की प्रति सलग्न है।

11-खड निजामपुर-

1 ग्राम पंचायत निजामपुर- बी०डी०पी० निजामपुर ने रिपोर्ट भेजी है कि भूतपूर्व सरपच श्रीमती मजू देवी से पंचायत फंड का कैश इन हैंड मु० 48375 रु० की राशि संबंधित खाते में जमा करवा दी गई है। राशि जमा का प्रमाण पत्र सरपच व ग्राम सचिव द्वारा दिया गया है।

इसके अतिरिक्त टी०एफ०सी० स्कीम के 29983 रु० भूतपूर्व सरपच से वसूल कर के टी०एफ०सी० के खाते में जमा करवा दिए गए हैं। पास की की प्रति सलग्न है।

2 ग्राम पंचायत बायल- भूतपूर्व सरपच श्री भरत सिंह से 5075 रु० वसूल करके बैंक स्कीम के खाते में जमा करवा दिए गए हैं। बैंक पास बुक की प्रति सलग्न है।

12- खड अटेली नागल-बी०डी०पी० अटेली नागल ने रिपोर्ट भेजी है कि ग्राम पंचायत महासर के पूर्व सरपच की तरफ बकाया हस्तगत जो भी थी उसमें से श्री बेद प्रकाश ने मु० 2457 रु० तत्कालीन सरपच श्री विकास को दे दी थी। रसीद साथ सलग्न है परन्तु यह राशि तत्कालीन सरपच ने पंचायत फंड में जमा नहीं करवाई इस प्रकार पूर्व सरपच विकास की तरफ मु० 452532 25 रुपये हस्तगत बकाया है जिस बारे एफ आई आर थाना अटेली नागल में दर्ज करवाई गई है जिसकी प्रति साथ सलग्न है। इसी प्रकार बिमला देवी भूतपूर्व सरपच ने मु० 1452 रु० की राशि पंचायत खाते में जमा करवा दी गई थी अतः भूतपूर्व सरपच विकास कुमार से वसूली हेतु भूराजस्व में केस दायर कर दिया गया है जिसकी प्रति साथ सलग्न है।

13- खड सिंहमा-

1 ग्राम पंचायत दुलोट जट-(047 लाख) भूतपूर्व सरपच श्रीमती सुमन देवी के विरुद्ध वसूली की राशि 47141 में से 40000 रु० पहले ही जमा करवा दिए थे अब दिनांक 20.01.2021 को शेष राशि 7141 भी पंचायत फंड में जमा करवा दी है। रसीद की प्रति सलग्न है।

2 ग्राम पंचायत सुराला—(041 लाख) भूतपूर्व सरपच श्रीमती लाली देवी ने पहले ही राशि जमा करवा दी थी।

14 खड तावडू—

1 ग्राम पंचायत खरखडी (214322) — बी0डी0पी0 ओ0 तावडू ने रिपोर्ट भेजी है कि भूतपूर्व सरपच श्रीमती नूरी के विरुद्ध उपायुक्त महोदय द्वारा भू राजस्व घोषित करवाकर तहसीतदार तावडू को पत्र दिनांक 04 10 2017 द्वारा वसूली हेतू लिखा जा चुका है। भूतपूर्व सरपच श्रीमती नूरी व इसके पति का देहान्त लगभग 2 वर्ष पूर्व हो चुका है जिस बारे वर्तमान सरपच द्वारा दिया पत्र सलग्न है।

2 ग्राम पंचायत खरकडी (15935)— भूतपूर्व सरपच श्रीमती समसून के विरुद्ध वसूली हेतूम उपायुक्त महोदय नूह को भू राजस्व घोषित करने हेतू इस कार्यालय के पत्र दिनांक 21 01 2021 लिखा जा चुका है।

3 ग्राम पंचायत चिलावली (27900)— भूतपूर्व सरपच श्रीमती समीना के विरुद्ध उपायुक्त महोदय द्वारा भू राजस्व घोषित करवाकर तहसीतदार तावडू को पत्र दिनांक 04 10 2017 द्वारा वसूली हेतू लिखा जा चुका है।

15—खड पुन्हाना—

क्र० स०	ग्रा0प0	सरपच व पच का नाम	भूतपूर्व सरपच की तरफ निकाली गई राशि	वसूल की गई राशि	शेष वसूल की जाने वाली राशि
1	हिगनपुर	आसिया	4560	4560	—
2	मुबारिकपुर	नजरिन	11421	8000	3421
3	शमसाबाद खुर्द	जसमाल	3826	—	3826 उक्त सरपच मर्दर केस मे घर से फरार चल रहा है।
	कुल		12560		7247

The Committee has desired to keep this para pending

3 PARA No 28 -2016 17 (PRI) Unfruitful expenditure on street lights -

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

Scrutiny of records of three s BDPOs-cum- EOPs conducted in September 2016 revealed that an expenditure of 55 42 lakh was incurred by eleven GPs on purchase of 323 high mast lights/street lights during 2011 167 Audit observed that the high mast lights/street lights were not put to use due to non-obtaining of electricity connection (August 2017) Further Sarpanches of concerned Panchayats had not applied for obtaining electricity connection though street lights were purchased more than two to five years

back Thus the objective of purchasing of lights had not been achieved and expenditure of 55 42 rendered unfruitful

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

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

हाई मास्ट लाईटो पर किए गए ख वि एव प अ—सह—का अ प स वार व्यय दर्शाने वाले विवरण

क्र० स०	वर्ष	ख वि एव प अ—सह—का अ प स	ग्रा प का नाम	वारुचर/बिल सख्या तथा तिथि	हाई मास्ट लाईटो की सख्या	राशि (लाखो रुपये मे)
1	2011-12	कनीना	बूचावास	05/27 दिनाक 03 10 2011	100	7 31
				कुल (ए)	100	7 31
2	2012-13	कनीना	बूचावास	13/527 दिनाक 26 03 2013	120	4 20
				कुल (बी)	120	4 20
3	2013-14	नागल चौधरी	इकबालपुन नागली	42/730 दिनाक 03 03 2014	23	0 79
				कुल (सी)	23	0 79
4	2014-15	नागल चौधरी	इकबालपुन नागली	43/802 दिनाक 06 05 2014	23	0 79
5	2014-15	नागल चौधरी	अमरपुरा	16/99 दिनाक 22 08 2014	20	1 73
6	2014-15	नागल चौधरी	गोधेरी	23/325 दिनाक 06 11 2014	6	6 00
7	2014-15	नागल चौधरी	इकबालपुन नागली	44/336 दिनाक 24 12 2014	2	2 00
8	2014-15	नागल चौधरी	इकबालपुन नागली	46/346 दिनाक 29 01 2015	1	1 00

9	2014-15	नागल चौधरी	इकबालपुन नागली	48/351 दिनाक 24 02 2015	2	2 00
10	2014-15	नागल चौधरी	मोरुड	45/412 दिनाक 15 03 2015	1	1 00
11	2014-15	सतनाली	श्यामपुरा	19/80 दिनाक 21 03 2015	2	2 00
12	2014-15	नागल चौधरी	मोरुड	46/423 दिनाक 22 03 2015	2	2 00
13	2014-15	सतनाली	सतनाली	57/84 दिनाक 23 03 2015	5	6 00
14	2014-15	सतनाली	श्यामपुरा	19ए/85 दिनाक 23 03 2015	1	1 20
15	2014-15	नागल चौधरी	इकबालपुन नागली	42/364 दिनाक 23 03 2015	1	1 00
16	2014-15	नागल चौधरी	खतोली जाट	21/117 दिनाक 26 03 2015	2	2 40
17	2014-15	नागल चौधरी	दोस्तपुर	72/274 दिनाक 27 03 2015	1	1 00
				कुल (डी)	69	30 12
18	2015-16	नागल चौधरी	श्यामनाथपुरा	62/01 दिनाक 01 04 2015	1	1 60
19	2015-16	नागल चौधरी	रामालिकपुर	20/122 दिनाक 02 04 2015	4	4 80
20	2015-16	नागल चौधरी	अमरपुरा	18/465 दिनाक 03 04 2015	3	3 00
21	2015-16	सतनाली	श्यामपुरा	24/07 दिनाक 16 04 2015	1	1 00
22	2015-16	नागल चौधरी	मोरुड	47/84 दिनाक 21 07 2015	2	2 60
				कुल (ई)	11	13 00
				सकल योग 2011-16 के दौरान व्यय (ए से ई)	323	55 42

The Department in its written reply stated as under -

खड कनीना—

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

खड नागल चौधरी—

खड नागल चौधरी ने जवाब दिया है कि पत्र क्रमांक 2671 दिनांक 21.01.2021 द्वारा उत्तर दिया है कि (अनुबन्ध ग) पंचायतों द्वारा हाई मास्क लाईट गांव के आम लोगों की सुविधाएं हेतु जन हित में लगाई गई थी इन लाईटों को लोकल मार्केट से कोटेशन आधार पर खरीदी गई थी अब इन लाईटों का कनेक्शन करवा दिया गया है जो कि सुचारु रूप से कार्य कर रही है। अतः पैरा समाप्त करने का कष्ट करे इसके साथ ग्राम पंचायत द्वारा प्रमाण पत्र दिया गया सलग्न है।

खड सतनाली—

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

The Committee has desired to keep this para pending

4 PARA No 29 -2016-17 (PRI) Idle machinery

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

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

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

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

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

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

The Department in its written reply stated as under -

बी०डी०पी०ओ० नीलोखेडी ने रिपोर्ट भेजी है कि नरेन्द्र कुमार मल्होत्रा खड विकास एंव पंचायत अधिकारी अब हथिन ने अपने कार्याकाल के दौरान ट्रैक्टर ट्राली वैक्यूम टैकर स्प्रे टैकर होलडीगर ग्रास कटर तथा हरबोसाईड की खरीद की थी। हरबोसाईड मशीन कार्यालय में उपलब्ध नहीं है। व अन्य समान काफी खस्ता हालत में है न ही काफी समय से प्रयोग में लाए जा रहे हैं। इस बारे में श्री नरेन्द्र कुमार मल्होत्रा बी०डी०पी०ओ० को विभाग के पत्र क्रमांक 2462 दिनांक 02.06.2020 द्वारा चार्जशीट किया जा चुका है व विभाग द्वारा दिनांक 09.02.2021 को इस बारे में उपायुक्त महोदय करनाल से टिप्पणी मांगी हुई है जो अभी प्राप्त होनी अपेक्षित है।

The Committee has desired to keep this para pending

5 PARA No 2 10 -2016-17 (PRI) -Release of grants under Scheduled Caste Sub Plan to villages not having a majority of Scheduled Caste population

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

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

The Department stated (November 2017) that grants under SCSP component under different schemes had been utilised for construction of community *chaupals* which were used by all sections of society including SC community. Moreover these *chaupals* were used for *Gram Sabha* meetings and by different departments for organising various programmes.

The reply was not tenable as funds were spent for the villages not having majority of SC population which was against the guidelines

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

क्र० स०	सस्वीकृति का माह	आहरित राशि (करोड रुपये में)	कार्य का नाम गाव ब्लॉक तथा जिला	गावो मे एससी जनसंख्या की प्रतिशतता	जारी की गई राशि (लाख रुपये में)
1	अगस्त 2015	0.46	गाव डगरा टोहाना फरीदाबाद मे कुमार चौपाल की पूर्णता	32.62	0.18
			डगरा टोहाना फरीदाबाद मे जागार चौपाल की पूर्णता		1.00
2	अगस्त 2015	2.22	गाव दीपाल हासी-1 हिसार मे बीसी चौपाल का निर्माण	22.05	1.27
3	मई 2015	0.55	सामान्य चौपाल का निर्माण गाव बतरोहान अबाला-11 अबाला	36.30	1.17
			गाव बकनौर अबाला-1 अबाला मे सामान्य धर्मशाला का निर्माण	41.75	1.17
			गाव बेहबलपुर अबाला-1 अबाला मे बीसी चौपाल का निर्माण	32.78	1.17
			गाव रवालो अबाला-1 अबाल मे बीसी चौपाल का निर्माण	35.48	1.17
			गाव लखनौर साहिब अबाला-1 अबाला मे बी सी धर्मशाला का निर्माण	28.79	1.17
			बीसी चौपाल का निर्माण गाव छपरा अबाला-1 अबाला	17.73	1.17
			गाव जढेरी अबाला-1 अबाला मे सामान्य चौपाल का निर्माण	8.69	1.17

			गाव भून्नी अवाला-I अवाला में सामान्य चौपाल का निर्माण	13 82	1 17
			गाव जनसुई अवाला-I अवाला में बीसी धर्मशाला का निर्माण	19 54	1 17
4	जुलाई 2015	2 11	गाव बडा ब्राहमणन हिसार-I हिसार में बीसी चौपाल की चारदीवारी	21 02	0 98
			गाव चौधरीवास हिसार-II हिसार में सामान्य शमसान घाट का निर्माण	33 74	3 80
5	अक्टूबर 2015	3 17	गाव अमीन थानेसर कुरुक्षेत्र में बीसी चौपाल का निर्माण	26 05	0 68
			गाव बाहरी थानेसर कुरुक्षेत्र में ब्राहमण धर्मशाला का निर्माण	33 28	1 56
			गाव बलाही थानेसर कुरुक्षेत्र में सामान्य चौपाल का निर्माण	31 54	1 82
			गाव बरवा थानेसर कुरुक्षेत्र में ब्राहमण धर्मशाला का निर्माण	21 44	1 56
			गाव चन्द्रभानपुरा थानेसर कुरुक्षेत्र में सामान्य धर्मशाला का निर्माण	32 80	1 56
			गाव खेडी रामनगर थानेसर कुरुक्षेत्र में सामान्य चौपाल की मरम्मत/निर्माण	23 05	1 56
			बागी पट्टी गाव किरमच थानेसर कुरुक्षेत्र में ब्राहमण चौपाल का निर्माण	17 93	1 58
			गाव मलिकपुर थानेसर कुरुक्षेत्र में बीसी चौपाल के हाल का निर्माण	45 45	1 00
			गाव पेडरसी थानेसर कुरुक्षेत्र में सामान्य चौपाल की मरम्मत	35 58	0 99

6	अक्टूबर 2015	7 15	गाव टीटाखेड़ी सफीदो जीद मे सामान्य चौपाल का निर्माण।	20 90	1 45
			गाव डीडवाडा सफीदो जीद मे सैनी चौपाल का निर्माण।	22 11	1 53
			गाव हरिगढ सफीदो जीद मे सामान्य चौपाल का निर्माण।	21 72	0 56
			गाव सिवाना माल सफीदो जीद मे सामान्य चौपाल का निर्माण।	29 92	1 70
			गाव जयपुर सफीदो जीद मे सामान्य चौपाल का निर्माण।	17 36	1 70
			गाव रत्ता खेडा सफीदो जीद मे सामान्य चौपाल का निर्माण।	20 72	1 17
			गाव मलसारी खेड़ा पिलुखेडा जीद मे सामान्य चौपाल का निर्माण।	15 37	1 50
			गाव भरटाना पिलुखेडा जीद मे जनरल बहादुर थोला चौपाल का निर्माण।	21 75	0 28
			गाव रेतोली पिलुखेडा जीद मे जाट चौपाल का निर्माण।	17 17	0 93
			गाव भुरैन पिलुखेडा जीद मे सामान्य चौपाल का निर्माण।	14 39	3 40
			गाव कलावती पिलुखेडा जीद मे सामान्य चौपाल का निर्माण।	11 63	1 59
7	नवंबर 2015	2 39	गाव नगला जोगिया बल्लभगढ फरीदाबाद मे सामान्य चौपाल की मरम्मत।	39 11	0 52
			गाव सिकरी बल्लभगढ फरीदाबाद मे बी सी चौपाल का निर्माण।	30 21	1 54

			गाव शहापुर कला बल्लभगढ फरीदाबाद मे बी सी चौपाल का निर्माण।	16 88	1 53
8	नवबर 2015	4 28	गाव भनडोर ऊची महेन्द्रगढ महेन्द्रगढ मे बी सी चौपाल का निर्माण।	25 05	1 53
			गाव ढोली महेन्द्रगढ महेन्द्रगढ मे बी सी चौपाल का निर्माण।	30 02	1 52
			गाव कुकसी महेन्द्रगढ महेन्द्रगढ मे बी सी चौपाल का निर्माण।	19 74	1 53
9	मार्च 2016	1 08	गाव जाल खेडी बबैन कुरुक्षेत्र मे बी सी चौपाल की पूर्णता।	27 47	0 89
10	मार्च 2016	2 07	गाव धुदीवाला किशनपुरा बाधरा भिवानी मे सामान्य चौपाल का निर्माण	17 26	1 00
			गाव बाजीना ताशाम भिवानी मे ब्रह्मण चौपाल का निर्माण	20 64	0 60
गाव (एस सी एस पी) मे विप्रीश विकास कार्य					
11	मार्च 2016	0 28	गाव बलाना इसराना पानीपत मे सामान्य चौपाल का निर्माण	22 36	0 96
			गाव बिजावा इसराना पानीपत मे सैनी चौपाल का आधुनिकीकरण	11 60	1 95
12	मार्च 2016	1 09	गाव असदपुर सोनीपत सोनीपत मे ब्राह्मण चौपाल का निर्माण	8 74	2 00
13	मार्च 2016	0 95	गाव डीकाडला बापोली पानीपत मे सामान्य चौपाल का निर्माण	18 23	1 29
			गाव देहरा समालखा ⁵ पानीपत मे सामान्य चौपाल का निर्माण	13 29	0 53
	कुल	27 80	सकल योग		63 36

The Department in its written reply stated as under

- 1 पैरा के उत्तर में खण्ड विकास एवं पंचायत अधिकारी टोहाना ने अपने पत्र क्रमांक 80 दिनांक 08.01.2021 द्वारा व्यक्त किया है कि ग्राम पंचायत डागरा में मु0 18 लाख रु0 प्राप्त हुए थे। इनकी कुल जनसंख्या 3461 थी जिसमें 1129 अनुसूचित जाती व 465 पिछड़ी जाती की थी। सरकार से प्राप्त **Surcharge on Vat SCSP Component** की ग्रांट कार्यों हेतु ग्राम पंचायत के ग्रामीणों की मांग अनुसार जारी की गई थी।
- 2 पैरा के उत्तर में खण्ड विकास एवं पंचायत अधिकारी ने दिनांक 14.02.2021 हासी-1 ने सूचित किया है कि ग्राम पंचायत देपल को मु0 127000/- रु0 की राशि बी0सी0 चौपाल के निर्माण हेतु प्राप्त हुई थी परन्तु उक्त राशि ग्राम पंचायत द्वारा शमशानघाट के शेड गेट व पानी की टकी निर्माण हेतु खर्च की गई है।
- 3 खण्ड विकास एवं पंचायत अधिकारी अम्बाला द्वारा सूचित किया है कि सरचार्ज ऑन वैट स्कीम वर्ष 2015-16 के तहत एस0सी0 कम्पोनेंट अतिरिक्त मुख्य सचिव हरियाणा सरकार के कार्यालय के पत्र क्रमांक डी0एफ0ए0-1-2015/ 32925-970 दिनांक 21.05.2015 द्वारा सीधे तौर पर ग्राम पंचायतों में प्राप्त हुये हैं। उक्त पंचायतों में सरकार की ओर से राशि प्राप्त होने उपरांत ग्राम पंचायतों द्वारा सम्बन्धित कार्य पर खर्च करने उपरांत उक्त धर्मशाला/चौपाल गाँव में ग्राम सभा आदि के लिए प्रयोग में लाई जा रही है।
- 4 पैरा के उत्तर में खण्ड विकास एवं पंचायत अधिकारी हिसार ने अपने पत्र क्रमांक 331 दिनांक 22.01.2021 द्वारा व्यक्त किया है कि ग्राम पंचायत बड़ा ब्राहमणन तथा चौधरीवास प्राप्त सूची अनुसार ही कार्य करवाये गये हैं। उक्त पैरे को समाप्त करने का कष्ट करें।
- 5 पैरा के उत्तर में जिला विकास एवं पंचायत अधिकारी कुरुक्षेत्र ने अपने पत्र क्रमांक 179 दिनांक 11.01.2021 द्वारा व्यक्त किया है कि ग्राम पंचायत अमीन बाहरी बलाही बारवा चन्द्रभानपुर किरमच मलिकपुर व पिण्डारसी में **SCSP Component** के तहत प्राप्त राशि को सम्बन्धित कार्य पर खर्च किया जा चुका है। गांव खेडी रामनगर की राशि को ब्याज सहित अतिरिक्त उपायुक्त पत्र क्रमांक 6270 दिनांक 17.08.2020 द्वारा कुदक्षेत्र को भेजा जा चुका है।
- 6 पैरा के उत्तर में खण्ड विकास एवं पंचायत अधिकारी पिल्लुखेडा जिला जीन्द ने अपने पत्र क्रमांक 349 दिनांक 23.01.2021 द्वारा व्यक्त किया है कि ग्राम पंचायत मालसरी खेडा भडताना रिटौली भूराण कलावती में प्राप्त सूची अनुसार ही कार्य करवाये गये हैं।
- 7 पैरा के उत्तर में जिला विकास एवं पंचायत अधिकारी फरीदाबाद ने अपने पत्र क्रमांक 10735 दिनांक 21.01.2021 द्वारा व्यक्त किया है कि ग्राम वासियों की मांग अनुसार उक्त चौपालों का निर्माण किया गया है जो कि सभी समुदायों ग्राम वासियों द्वारा प्रयोग में लाए जा रहे हैं।
- 8 पैरा के उत्तर में खण्ड विकास एवं पंचायत अधिकारी महेन्द्रगढ़ ने व्यक्त किया है कि ग्राम पंचायत भाण्डोर उची ढोली कुकसी में प्राप्त सूची अनुसार ही कार्य करवाये गये हैं।
- 9 पैरा के उत्तर में खण्ड विकास एवं पंचायत अधिकारी बाबैन ने अपने पत्र क्रमांक 60 दिनांक 07.01.2021 द्वारा व्यक्त किया है कि ग्राम पंचायत जालखेडी में **Completion of BC Chaupal** विकास कार्य हेतु राशि मु0 444000/- रु0 का अनुमान था। इस कार्य हेतु सरकार द्वारा सरचार्ज ऑन वैट स्कीम के तहत **Normal + SCSP** में एक ही विकास कार्य के लिए राशि जारी की गई थी और उसी अनुसार विकास कार्य करवाया गया है।
- 10 जिला विकास एवं पंचायत अधिकारी भिवानी ने अपने पत्र क्रमांक 650 दिनांक 15.01.2021 द्वारा सूचित किया है कि ग्राम पंचायत वजीणा में मु0 0.60 लाख रु0 प्राप्त हुए थे।

जिसमें ग्राम पंचायत द्वारा इस राशि को ब्राह्मण चौपाल में खर्च न करके एस सी बाहुल्य क्षेत्र में भैया वाले चौक निर्माण में किया गया है तथा मु0 100 लाख रू0 ग्राम पंचायत डुडीवाला किशनपुरा में प्राप्त हुए थे। इस राशि को चौपाल में खर्च करके मरमत का कार्य किया गया है।

11 पैरा के उत्तर में खण्ड विकास एव पंचायत अधिकारी पानीपत ने अपने पत्र क्रमांक 585 दिनांक 21.01.2021 द्वारा व्यक्त किया है कि ग्राम पंचायत इसराना में मु0291 लाख रू0 प्राप्त हुए थे। जिसमें ग्राम पंचायत द्वारा प्राप्त सूची अनुसार ही कार्य करवाये गये हैं तथा ग्राम पंचायत समालखा में मु0182 लाख रू0 प्राप्त हुए थे। जिसमें ग्राम पंचायत द्वारा प्राप्त सूची अनुसार ही कार्य करवाये गये हैं।

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

13 पैरा के उत्तर में खण्ड विकास एव पंचायत अधिकारी पानीपत ने अपने पत्र क्रमांक 565 दिनांक 21.01.2021 द्वारा व्यक्त किया है कि ग्राम पंचायत समालखा में मु0182 लाख रू0 प्राप्त हुए थे। जिसमें ग्राम पंचायत द्वारा प्राप्त सूची अनुसार ही कार्य करवाये गये हैं।

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

The Committee has desired to keep this para pending

6 PARA No 41 (2016-17) ULB - Non-obtaining of bank guarantee resulted in non-recovery

Municipal Corporation Karnal (MCK) entered into an agreement (August 2014) with Hydro Air Tectonic Limited Mumbai (operator) for operation and maintenance of the Solid Waste Management Plant (SWMP) for a period of 30 years. As per agreement the operator was required to provide a performance guarantee equivalent of Rs 150 crore (in the form of bank guarantee from a nationalized bank) to the MCK within 20 days of signing of agreement which would remain valid for the tenure of the agreement. The performance guarantee was to be released to the firm at the rate of Rs 5 lakh per completed year of the agreement. Further as per agreement MCK had the liberty of recovering penalty or any other payments due from the firm by invoking the performance guarantee to the extent of the amount due.

Scrutiny of records of MCK revealed that the Corporation had not obtained performance guarantee from the operator though it was required to be obtained as per the agreement. The firm abandoned (August 2015) the operation and maintenance of the SWMP for which MCK issued notices from time to time. MCK finally terminated (February 2017) the agreement and imposed penalty of Rs 28.80 lakh. Apart from penalty Rs 46.71 lakh were also recoverable from the operator on account of payment of electricity bill miscellaneous expenses interest and lease money etc. A total amount of Rs 75.51 lakh remained unrecovered from the operator as of August 2017. Had performance guarantee been obtained from the operator as per agreement recoverable amount of Rs 75.51 lakh could have been recouped from the performance guarantee? Thus MCK had extended undue favour to the

operator as it allowed operation and maintenance of the SWMP without obtaining the performance guarantee

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

The Department in its written reply stated as under -

Karnal

मैसर्ज हाईड्रो एयर टैक्टोनिक्स द्वारा दिनांक 22.08.2014 को सोलिड वेस्ट मैनेजमेंट प्लाट को चलाने के लिए एग्रीमेंट किया गया था। इस इकरारनामे द्वारा Schedule B special conditions part 1 के तहत 150 करोड़ की राशी एजेंसी के द्वारा बतौर प्रफॉर्मैन्स गारंटी नगर निगम करनाल को जमा करवाई जानी थी। इस बारे में एजेंसी को कार्यालय के पत्र क्रमांक 333/ई/एमसी के दिनांक 01.06.2015 3699/न0नि0क0 दिनांक 23.07.2015 571/न0नि0क0 दिनांक 01.02.2016 1096/न0नि0क0 दिनांक 26.02.2016 637 दिनांक 12.09.2016 spl/1 दिनांक 29.10.2016 6160/न0नि0क0 दिनांक 21.11.2016 के तहत पत्र/स्मरण पत्र/शौ काज नोटिस जारी किए गए थे परन्तु एजेंसी द्वारा कोई भी बैंक गारंटी कार्यालय में जमा नहीं करवाई गई। इसके अतिरिक्त उनके द्वारा निम्न अनुसार सोलिड वेस्ट मैनेजमेंट प्लाट का कार्य भी सुचारु रूप से नहीं चलाया गया -

1 सोलिड वेस्ट मैनेजमेंट प्लाट पर आग लग गई जिसको बुझाने की जिम्मेवारी एजेंसी की थी परन्तु उनके द्वारा इस पर कारवाई ठीक प्रकार से नहीं की गई जिस कारण बाद में नगर निगम करनाल द्वारा हस्तक्षेप करके उक्त आगजनी को रोका गया।

2 सोलिड वेस्ट मैनेजमेंट प्लाट के बिजली के बिल एजेंसी द्वारा भरे जाने थे परन्तु उनके द्वारा बिजली के बिल नहीं भरे गए जिस कारण मीटर बिजली विभाग द्वारा काट दिया गया था जिसके उपरांत नगर निगम करनाल ने रु 866960/- रु बिजली विभाग को जमा करवाए गए। इसके उपरांत भी एजेंसी द्वारा समय-समय पर बिजली के बिल नहीं भरे गए।

3 सोलिड वेस्ट मैनेजमेंट प्लाट को एनजीटी की गार्डलार्इन्स के अनुसार चलाया जाना था परन्तु एजेंसी उक्त प्लाट को गार्डलार्इन्स के अनुसार नहीं चला पाई।

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

इसके उपरांत निदेशालय के पत्र क्रमांक टीए/डीयूएलबी/2017/580 दिनांक 14.02.2017 के तहत आयुक्त नगर निगम करनाल को मैसर्ज हाईड्रो एयर टैक्टोनिक्स के साथ किए आपरेशन व मेन्टीनेंस के कार्य के एग्रीमेंट को रद्द करने की स्वीकृत प्रदान की गई थी।

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

Sr No	Particular	Amount (approx)
1	Penalty on operator as schedule B special condition part I 4(b) annexure (PNA)= 0.8xQAVGx=100= 0.8x12x30x100 x100	28 80 000 00
2 (a)	Paid Electricity Bill on behalf of M/s Hydro Air Tectonics (PCD) Ltd Ref No HTPCD/KARNAL/mc/83/14-15	8 66 960 00
(b)	Interest @18% on Item NO 2(a)	1 56 052 80
3	Lease of the Land	
(i)	2015-2016	65000 00
(ii)	2016-17	65000 00
4	Expenditure on Fire Broke Out in Premises of MSW Plant	2 80 000 00
5	Pending Electricity Bills from Uttar Haryana Bijli Vittan Nigam	Payable to & as per UHBVN Details
6	Expenditure on JCB providing at MSW plant from last 6 months @ 180000 00	10 80 000
7	Other Misc expenses accrued till date of termination as per the agreement and cost of restoration/repair of definer machinery and vehicles at your risk and cost by M C Karnal or any other agency duly authorized by M C Karnal	To be calculated

परन्तु एजेंसी द्वारा उपरात राशि में से कोई भी राशि नगर निगम करनाल को जमा नहीं करवाई गई। एजेंसी द्वारा सिविल याचिका संख्या ARB/11/2018HRKR01006628 2018 माननीय अतिरिक्त जिला एवं सत्र न्यायाधीश श्री नरेश कुमार सिगला के समक्ष सोलिड वेस्ट मैनेजमेंट प्लाट को किसी अन्य एजेंसी को ना चलाने के लिए दिए गए जाने स्टे लेने बारे दायर की गई थी जोकि अभी तक लम्बित है तथा इसमें आगामी तिथि दिनांक 21.03.2021 लगी हुई है। इसके अतिरिक्त एजेंसी द्वारा आरबीट्रेटर नियुक्त करने बारे केस नं० ARH161-201/(O&M) के तहत माननीय हरियाणा एवं पंजाब उच्च न्यायालय में याचिका दायर की गई है जोकि अभी लम्बित है तथा इसमें आगामी तिथि दिनांक 26.03.2021 लगी हुई है।

श्री नरेश कुमार सिगला के समक्ष सोलिड वेस्ट मैनेजमेंट प्लाट को किसी अन्य एजेंसी को ना चलाने के लिए दिए गए जाने स्टे लेने बारे दायर की गई थी जोकि अभी तक लम्बित है तथा इसमें आगामी तिथि दिनांक 21.03.2021 लगी हुई है। इसके अतिरिक्त एजेंसी द्वारा आरबीट्रेटर नियुक्त करने बारे केस नं० ARH161-201/(O&M) के तहत माननीय हरियाणा एवं पंजाब उच्च न्यायालय में याचिका दायर की गई है जोकि अभी लम्बित है तथा इसमें आगामी तिथि दिनांक 26.03.2021 लगी हुई है।

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

7 PARA No 43 (2016-17) ULB Purchase of store items on quotations basis instead of e tendering -

Rule XII 2 (4) of the Municipal Account Code 1930 provides that tender shall be invited for all purchases exceeding Rs 3 000 in case of Municipal Councils and Rs 2 000 in case of Municipal Committees Further the Director Urban Local Bodies Haryana informed (November 2014) all municipalities about the decision of the State Government for enforcement of e tendering system for all civil works purchase of stores or engagement of labour under outsourcing policy with effect from December 2014) that disciplinary action would be taken against the erring officers/officials

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

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

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

The Department in its written reply stated as under

Gurugram

In this regard it is submitted that vide orders dated 05 05 2015 Commissioner Municipal Corporation Gurugram had delegated Financial powers to Executive Engineers for the execution of works on quotation basis upto Rs 1 Lacs generally but this limit may exceed upto Rs 2 5 Lacs in exceptional circumstances to be recorded in writing on file by Executive Engineers concerned List of works executed is being enclosed It is further stated that all these works were executed in urgent situations like visit of VVIPs

HSVP has transferred some sectors to MCG where MCG has to readdress problems mainly pertaining to repair and maintenance on urgent basis though quotation

Total No of works	Amount (In Rs)
78	1 61 82 210 (Say 1 62 Crore)

Faridabad

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

Sr No	Detail of items	Amount	Remarks
1	Purchase of computer & Furniture	457904	System was purchased through Gem Portal for setting up of CFC in MCF instead of on quotation basis for which approval has been taken from Ld CMC
2	Purchase of computer & Furniture	518633	Windows/ Antivirus licenses were purchased 20 nos computer system along with the UPS which are not available on GEM Portal being urgent for setting up of CFC in Zonal office for collection of taxes on various location in MCF which approval has been taken from Ld CMC
3	Purchase of computer and accessories	185214	Computer accessories were purchased as per the requirement received from the different offices of MCF for the computer system time to time between the period of tender calling till the finalization from competent authority Being the work may not suffer of the corporation approval / sanction has been taken from the Competent Authority
4	Purchase of computer and accessories	142324	Computer accessories were purchased as per the requirement received from the different offices of MCF for the computer system time to time between the period of tender calling till the finalization from Competent Authority Being the work may not suffer of the corporation Aproval / sanction has been taken from the Competent Authority dated 09 11 17
5	Purchase of 53 no Mobile Phones & 02 Laptops	585898	<p>इस बारे स्पष्ट किया जाता है कि यह फोन तथा लैपटॉप स्वच्छ भारत मिशन के अर्न्तगत चल रहे स्वच्छ सर्वेक्षण के कारण कार्य की अधिकता व स्वच्छ सर्वेक्षण मे उत्तम स्थान प्राप्त करने के लिए तथा कर्मचारियो अधिकारियो की क्षमता व कुशलता मे वृद्धि करने के लिए कार्य की समय बद्धता को ध्यान मे रखते हुए व समय के अभाव मे उच्चाधिकारियो द्वारा बैठक मे लिए गये निर्णय के अनुरूप खरीदे गये। इन मोबाइल फोन के माध्यम से जाच पडताल का कार्य भी सम्मिलित था और लैपटाप की खरीद इन्ही कारणो से की गई ताकि लैपटाप की अनुपलब्धता के कारण कार्य प्रभावित न हो।</p> <p>इस बारे मे यह भी बताया जाता है कि आई एच एच एफ एल का कार्य समयबद्ध कार्य था अगर</p>

			नगर निगम इन मोबाइल व लैपटॉप को टैन्डर के माध्यम से खरीदता तो काफी समय लगता जिससे फरीदाबाद नगर निगम क्षेत्र को खुले में शौच मुक्त घोषित करने में काफी समय लग जाता। इन मोबाइल फोन को कोटेशन के माध्यम से व जो ऑनलाईन माध्यम से खरीदा गया वह सार्वजनिक रेट है। अतः कार्य की समयबद्धता व जरूरत को देखते हुये उपरोक्त प्रणाली अपनायी गई व इस कार्य में किसी तरह की अनियमितता नहीं की गई। अतः आपसे अनुरोध है कि इस पैरे को ड्राप करने का कष्ट करें।
	Total	1889973	Say (0 19 Cr)

The Committee has desired to keep this para pending

8 PARA No 44 (2016-17) ULB Non availment of exemption of Service Tax

The Government of India Ministry of Finance (Department of Revenue) vide their Notification dated 20 June 2012 exempted services provided to municipalities by manpower supplying agencies from Services Tax where manpower was supplied for sanitation purpose. As per this notification, the municipalities were not required to pay Service Tax to the manpower supplying agencies on the bills of manpower supplied for sanitation purpose from July 2012 onwards. Scrutiny of records showed that Municipal Committee Gharaunda had not availed of the exemption and paid Service Tax amounting to Rs 4.09 lakh to the manpower supplying agencies for supply of manpower for sanitation purposes during March 2013 to November 2013 resulting in avoidable financial burden on the municipalities.

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

The Department in its written reply stated as under

Gharaunda

आडिट पैरा में लगाये गए एतराज के अनुसार पालिका घरौंडा द्वारा सबधित रिकवरी बारे मैसर्स रमेश सिंह ठेकेदार गैजबढ़ पानीपत को इस कार्यालय के पत्र क्रमांक 184 दिनांक 26.09.2014 1356/एमसीजी दिनांक 08.07.2020 1479/एमसीजी दिनांक 27.07.2020 व पत्र क्रमांक 2506 दिनांक 16.12.2020 के तहत लिखा गया था उक्त ठेकेदार द्वारा यह स्वीकार

किया गया कि यह राशी उसके द्वारा सर्विस टैक्स के रूप में भारत सरकार को जमा करवा दी गई थी। जिसके चालान उनके द्वारा नगरपालिका घरौण्डा में दिए गए हैं। जिसे आपको भेजा जा रहा है। उक्त ठेकेदार ने यह लिखित में दिया है कि वह यह राशी सरकार से क्लेम करके नगरपालिका घरौण्डा में जमा करवा देगा। उक्त राशी के चालान आपको आवश्यक कार्यवाही एवं सूचनार्थ हेतु प्रेषित है।

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

9 PARA No 4 5 (2016 17) ULB - Payment of Service Tax from own funds by municipalities

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

Scrutiny of records of Municipal Corporation Panchkula (MCP) revealed that a sum 10 48 lakh was paid (February 2014) as Service Tax on advertising and renting of immovable property. It was noticed that municipality paid the service tax on advertisement and rental receipts from its own resources without collecting the same from the tenants resulting in loss of 10 48 lakh to MCP.

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

The Department in its written reply stated as under

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

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

10 PARA No 4 8 (2016-17) ULB Non allotment of dwelling units -

Building material and Technology Promotion Council New Delhi (BMPTC) at the behest of Ministry of Housing and urban poverty alleviation Gol undertook (2009-12) a demonstration project at Bitna Road Pinjore the purpose was to disseminate/showcase use of alternate technologies in the construction of house for social housing for the economically weaker section (EWS/low income group (LIG) as envisaged in the National Housing the habitat Policy 2007. The project involved construction of 24 dwelling units (Ground floor=1) (housing) one multipurpose meditation centre one community centre along with infrastructure works such as boundary wall road open drain.

street light septic tank water supply landscaping rain water drain etc BMPTC incurred an expenditure of Rs 1.21 crore on the project. The project was handed over (December 2012) to the Deputy Commissioner-Cum Commissioner Municipal Corporation Panchkula by the BMPTC for further necessary action.

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

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

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

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

The Department in its written reply stated as under -

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

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

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

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

11 PARA No 49 (2016-17) ULB - Unfruitful expenditure on construction of shops

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

Scrutiny of records of the Municipal Councils kaithal revealed that 40 shops were constructed between June and December 2011 at Chandana Road near Kutubpur Railway Phatak at a cost of Rs 46 51 lakh

The constructed shops had been lying unutilised for the last six years since their construction Audit observed that shops were constructed without assessing demand for shops in the area with the result that the shops could not be rented out despite holding auction for renting them out four times between June 2015 and November 201 No efforts were made to rent out the shops thereafter Thus construction of shops without assessing the demand resulted in unfruitful expenditure of Rs 46 51 lakh

The executive Officer Municipal Council Kaithal stated (October 2017) that the shops were constructed to increase the income of the Council and to free the land from encroachment and that efforts were being made to rent out the shops

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

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

The Department in its written reply stated as under

विषयाधीन बारे आपको अवगत करवाया जाता है कि नगर परिषद कैथल द्वारा कुतुबपुर रोड पर 40 दुकानों का निर्माण वर्ष 2011 में नियमानुसार किया गया था। जहां यह दुकाने बनाई गई है वह जगह उत्तर रेलवे की जमीन व सीसी रोड के बीच की जगह पर कुतुबपुर रोड पर स्थित है। उत्तर रेलवे द्वारा अपनी जमीन की बाउंडरी वाल बना ली गई थी और बाकी बची जमीन पर भू माफिया द्वारा अवैध कब्जा करना शुरू कर दिया गया था। भू माफिया के अवैध कब्जा से नगर परिषद की भूमि बचाने के लिए नगर परिषद कैथल द्वारा इस जगह पर 40 दुकानों का निर्माण कर दिया गया। यह जगह शहर से दूर कॉलोनी में पड़ती थी जोकि पूरी तरह से विकसित नहीं थी। हरियाणा सरकार द्वारा वर्ष 2013-14 में इस कॉलोनी को वैध घोषित किया गया तब नगर परिषद कैथल द्वारा जून 2015 में खुली बोली उपायुक्त महोदय के प्रतिनिधि की उपस्थिति में रखी गई व बार-2 उपायुक्त महोदय की स्वीकृति उपरान्त भिन्न-2 दिनांक 16 06 2015 05 10 2015 20 11 2015 व 07 02 2018 को खुली बोली रखी गई परन्तु शहर से दूर होने के कारण किसी भी बोली द्वारा उचित बोली ना दी गई जिसके कारण दुकाने किराए पर नहीं दी जा सकी।

यह स्थल शहर से बाहर रेलवे लाईन के पास स्थित है। इन दुकानों के सामने वाहनों के खड़े होने का पर्याप्त स्थान स्थित है। इसलिए विचार-विमर्श उपरान्त पाया गया कि यहाँ कोई विशेष उद्देश्य की मार्केट स्थापित कर दी जाए ताकि इन दुकानों में विशेष प्रकार का कारोबार किया जा सके। कैथल शहर में स्थित Auto Repair एवं Spare Parts के दुकानदारों से इस बारे में विचार-विमर्श किया गया तथा सभी दुकानदार इन दुकानों में Auto Repair or Spare Parts की मार्केट स्थापित करने के प्रति उत्साहित हैं। इस कार्यालय के पत्र क्रमांक 7259 दिनांक 18.12.2020 द्वारा जिला नगर आयुक्त कैथल से अनुरोध किया गया था कि उक्त दुकानों के स्थल को Auto Repair एवं Spare Parts की मार्केट के रूप में स्थापित करने एवं इन दुकानों की पुनर्बोली रखने के लिए प्रतिनिधि की नियुक्ति शीघ्र करने की कृपा करे ताकि इन दुकानों को बोली द्वारा किराए पर देकर नगर परिषद की आय प्राप्त की जा सके व ऑडिट आपत्ति का भी निवारण हो सके। जिला नगर आयुक्त कैथल के पत्र क्रमांक 91 दिनांक 06.01.2021 के द्वारा वाञ्छित स्वीकृति प्रदान करते हुए तहसीलदार कैथल को प्रतिनिधि नियुक्त किया गया है। कार्यालय पत्र क्रमांक MCK/EO/2021/123-130 दिनांक 07.01.2021 के द्वारा इन सभी 40 दुकानों की बोली दिनांक 28.01.2021 को प्रातः 11.00 बजे रखी गई है। अतः आपसे अनुरोध है कि उक्त पैरा/टाइटल को दफ्तर दाखिल करने का कष्ट करें।

The Committee has desired to keep this para pending

12 PARA No 49 (2016-17) ULB - Non recovery of development charges -

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

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

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

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

The Department in its written reply stated as under

Kanina

विषयाधीन मामले में Para No 4 10 of Annual Technical Report of year 2016 17 के सम्बन्ध में आप महोदय से अनुरोध है कि वर्ष 2017 से 2019-20 तक नगरपालिका कनीना में स्थाई पद जैसे सचिव पालिका अभियन्ताए कनिष्ठ अभियन्ता भवन निरीक्षक लेखाकार व लिपिक/पैराकार के पद समय-समय पर रिक्त चले आ रहे या अतिरिक्त कार्यभार दिया गया है। इसी वजह से विकास शुल्क राशि सम्बन्धित लैंड आनर्स से चसूल करने की उचित प्रक्रिया नहीं हो सकी। अतः अब नगरपालिका कनीना द्वारा उपरोक्त देय शुल्क राशि को वसूलने के लिए सम्बन्धित तकनीकी अधिकारी कनिष्ठ अभियन्ता को निर्देश दिए जा चुके हैं। आपकी सेवा में अनुपालना रिपोर्ट प्रस्तुत है।

Amount Due (Rs In Cr)	Amount Recovered (Rs In Cr)	Balance amount (Rs In Cr)
2 67	0 00	2 67

Pataudi

इस पैरा बारे आप महोदय को अवगत कराया जाता है कि नगरपालिका पटौदी द्वारा विकास शुल्क से सम्बन्धित बकाया राशि की वसूली हेतु सम्बन्धित भूमि मालिकों को चिन्हित करके 172418/- रुपये की वसूली की जा चुकी है। इसके अलावा बची हुई राशि की वसूली के लिये नोटिस देकर आवश्यक कार्यवाही अमल में लाई जा रही है। इसके अलावा वर्तमान में भी नियमानुसार विकास शुल्क जमा करवाया जा रहा है।

Amount Due (Rs In Cr)	Amount Recovered (Rs In Cr)	Balance amount (Rs In Cr)
0 06	0 02	0 04

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

The Funds of Rs 2 61 Crore (2 10 Crore+0 51 Crore) are available with MC Thanesar for purchase of land This land shall be utilized for transfer station and segregation of waste The demand for purchase of land has been uploaded by DULB Panchkula at eBHOOI Portal As the appropriate application received the same amount of Rs 2 61 Crore shall be utilized to purchase the land for MC Thanesar

Thus above mention Para may be dropped

The Committee has desired to keep this para pending

13 **PARA No 4 12 (2016 17) ULB - Unfruitful Expenditure -**

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

Municipal committee Jhajjar (MCJ) passed (July 2013) a resolution for construction of multi storey parking at Mini Secretariat and near Ambedkar Chowk (Post office) in Jhajjar to resolve the traffic and parking problem Administrative approval for estimated cost of Rs 70 82 lakh was accorded (September- October 2013) by the DC Jhajjar

Scrutiny (October- November 2016) of records of MCJ revealed that quotations were called (12 June 2013) for construction /installation of multi storey car and scooter parking systems at Mini Secretariat and Ambedkar Chowk instead of calling tenders as provided in the code Work order was issued (26 June 2013) to a firm without any clause or conditions for performance security Works were started (September 2013) at both the sites Later on multi-storey car and scooter parking were installed only at Mini Secretariat for which retrospective approval was given by MCJ (02 July 2014) The work was completed in January 2014 and a sum of Rs 53 45 lakh was sent on the works

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

Thus the work of car and scooter parking was allotted without adherence to the codal provision and the parking system remained non-functional due to non rectification of defects rendering the entire expenditure of Rs 53 45 lakh unfruitful besides the objective of resolving the traffic and parking problem in the Mini Secretariat area remained unachieved MCJ state (August 2017) that the firm had been approached to depute the experts to make parking system functional However the system had not yet been made functional (November 2017) despite lapse of about four years form date of completion of work

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

The Department in its written reply stated as under -

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

The Committee has desired to keep this para pending

**General Observations/ Recommendations
of the Committee**

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

The Committee has given its recommendation beside the observation given on each outstanding para in the Audit Report. The Committee further recommends that all the pending audit objections/ paras as mentioned in the different reports may be settled after arranging necessary meeting as well as production of requisite record duly complete in all respect envisaged in the **Annual Technical Inspection Report** with the concerned officers of Principal Accountant General (Audit) Haryana

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

समिति के सज्ञान मे यह आया है कि नगर निगम गुरुग्राम फरीदाबाद सोनीपत व अम्बाला एव नगर परिषद् पलवल मे एक्सटेंडिड म्युनिसिपल एरिया मे गैर-कानूनी तरीके से एनओसी दी जा रही है। इस कारण इन नगर निगमों और नगर परिषद् मे विभिन्न प्रकार के अनधिकृत कस्ट्रक्शन के कारण विभिन्न प्रकार की घटनाये दिनों-दिन बढ़ती जा रही है। समिति द्वारा इस विषय को 14वी रिपोर्ट मे भी गम्भीरता से लिया गया था।

समिति ने अपनी 14वी रिपोर्ट मे यह जानकारी भी मागी थी कि गुरुग्राम फरीदाबाद व सोनीपत मे कॉमर्शियल बिल्डिंग्स मे फॉयर सेफ्टी के लिए कितनी एनओसीज दी गई है? समिति ने यह भी कहा था कि इसके साथ ही साथ यह भी बताया जाये कि क्या इन एनओसीज को देने के लिए निर्धारित प्रक्रिया का पालन किया गया है?

समिति ने अपनी 14वी रिपोर्ट मे यह भी जिक्र किया था कि नगर निगम गुरुग्राम मे अनधिकृत विज्ञापनों के कारण पिछले पांच वर्षों के दौरान विज्ञापनों के माध्यम से सरकार को जो इनकम होती है उसमे भारी कमी रिकार्ड की गई है। इस बारे मे सम्बधित विभाग को बार-बार कार्यवाही करने के लिए पत्र लिखने के बावजूद भी सम्बधित विभाग द्वारा इस मामले मे कोई भी कार्यवाही नहीं की गई है। इस मामले मे समिति को कोई सूचना भी नहीं दी गई है। समिति ने इस विषय को भी काफी गम्भीरता से लिया है।

Appendix 6

(Reference Paragraph 2.7 Page 13)

Details of Non Recovery from Ex Sarpanches

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

Appendix 8

MC	No of contractors	Amount In Lakh
Kkr	55	10 01
M Garh	84	2 38
Ladwa	13	2 86
Ateli	84	1 12
Pkl	30	22 02
Kalawali	133	1 13
Bhiwani	57	2 41

Cess not levied on construction works of Houses

Appendix-9

MC	No of contractors	Amount In Lakh
Kkr	51	10 11
Ladwa	85	10 26
Ratra	65	11 36
Pehowa	99	22 49
Ellenabad	55	7 44
Narnaul	37	5 50
Dabwali	16	2 61
Rania	30	7 89
Kalka	85	22 09
Fatbd	70	13 26
Shahbad	43	6 75
Tohana	135	28 22
Karnal	59	9 69

Appendix 7**Details of Service Tax not collected (Rs In Lakhs)**

Name of Unit	Period	Amount of Rent Collected	Service Tax not collected	Service Tax deposited out of MC fund
MC Jind	April 2008 to March 2012	273 09	28 13	-
MC Sohna	April 2010 to March 2013	34 23	3 79	-
Mc Gurgaon	April 2011 to March 2013	106 16	19 96	-
MC Gharaunda	June 2007 to Sept to 2009	43 81	5 18	5 18
MC Assandh	June 2007 to March 2013	61 90	7 45	7 45
MC Cheeka	June 2007 to Dec 2013	454 84	52 05	
MC Pundri	June 2007 to March 2012	85 03	9 35	3 01
MC Narwana	Oct 2007 to Dec 2012	200 71	22 65	-
MC Safidon	June 2007 to March 2014	152 56	15 71	-
MC Samalkha	June 2007 to March 2014	90 26	9 30	7 51
	Total	1502 59	173 57	23 15

Rates w e f 11 May 2007 to 23 Feb 2009 12 36%

24 Feb 2009 to 31 Mar 2012 10 30%

01 April 2012 12 36%

Municipal Committee (i) Assandh Rs 7 45 lakh (ii) Gharaunda Rs 5 18 lakh (iii) Pundri Rs 3 01 lakh (iv) Samalkha Rs 7 51 lakh

(Appendix 10)

The Secretary of Municipal committee Ladwa stated (January 2016) that Rs 1 57 lakh as development charges had been recovered Further action in this regard was being taken

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

Detail of non recovery of development charges

Sr No	Name of municipality	Number of declared colonies	Constructed area (Sq yards)	Rates of development charges (Rs per sq yard)	Amount (Rs in crore)
1	MC Sampla	5	298821 60	30	0 90
2	MC Meham	8	446828 80	30	1 34
3	MC Kalanaur	10	306130 00	30	0 92
4	MC Taraon	7	150814 40	30	0 45
5	MC Ladwa	7	153960 40	30	0 46
6	MC Pehowa	15	400606 80	30	1 20
7	MC Sahabad	8	182661 60	30	0 55
8	MC Rewan	5	411400 00	50	2 06
9	MC Faridabad	66	6668842 40	150	100 03
10	MC Panipat	4	49610 00	100	0 50
11	Total	135	9069676 00		108 41

Appendix 11

Details of Service Tax not collected (in ₹ lakh)

Sr No	Name of Unit	Period	Amount of Rent collected	Applicable rate of ST (in %)	Service Tax not collected
1	MC Faridabad	2008 09	59 68	12 36	7 38
		2009-10	56 75	10 30	5 85
		2010-11	59 48	10 30	6 13
		2011-12	65 63	10 30	6 76
		2012-13	64 73	12 36	8 00
		2013 14	64 73	12 36	8 00
2	MC Gurgaon	2013 14	71 16	12 36	8 80
3	MC Narwana	2012-13	41 91	12 36	5 18
		2013 14	46 60	12 36	5 76
4	MC Palwal	2011 12	63 93	10 30	6 58
		2012-13	68 67	12 36	8 49
		2013 14	71 32	12 36	8 82
5	MC Panchkula	2011-12	16 48	10 30	1 70
		2012-13	17 33	12 36	2 14
		2013-14	20 96	12 36	2 59
6	MC Thanesar	2011 12	78 47	10 30	8 08
		2012-13	60 81	12 36	7 52
		2013 14	73 57	12 36	9 09
Total			1002 21		116 87

Appendix 12

Statement showing municipality wise cases of dishonored cheques and amount involved

Sl No	Name of municipality	Period	No of cases	Amount (In ₹ lakh)
1	MC Gurgaon	July 2011 to June 2013	311	131 08
2	MC Faridabad	2011-12	308	112 88
		2012-13	240	94 98
		2013 14	256	78 29
Total			1115	417 23

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

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

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