SUPREME AUDIT INSTITUTION OF INDIA

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ANNUAL TECHNICAL INSPECTION REPORT ON PANCHAYATI RAJ INSTITUTIONS & URBAN LOCAL BODIES FOR THE YEAR 2019-20 TO 2021-22

GOVERNMENT OF HARYANA

OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT) HARYANA

ANNUAL TECHNICAL INSPECTION REPORT ON PANCHAYATI RAJ INSTITUTIONS & URBAN LOCAL BODIES FOR THE YEAR 2019-20 TO 2021-22

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HARYANA

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PREFACE

This Report for the years 2019-20 to 2021-22 has been prepared for submission to the Government of Haryana in terms of Technical Guidance and Support to audit of Panchayati Raj Institutions and Urban Local Bodies under Section 20 (1) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

The Report contains significant results of audit of Panchayati Raj Institutions and Urban Local Bodies in the State and the Departments concerned.

The issues noticed in the course of test audit for the period 2019-22 as well as those issues which came to notice in earlier years but could not be included in the previous Reports, have also been included in this Report.

The Audit has been conducted in conformity with Auditing Standards issued by the Comptroller and Auditor General of India.

OVERVIEW

This Report is divided into two parts and comprises four chapters. Part A, containing Chapters I and II, deals with Panchayati Raj Institutions (PRIs) and Part B, containing Chapters III and IV, deals with Urban Local Bodies (ULBs).

Profile of the Panchayati Raj Institutions (PRIs) (Chapter - I)

As of March 2022, the State had 22 Zila Parishads (ZPs), 142 Panchayat Samities (PSs), and 6,235 Gram Panchayats (GPs).

The control of PRIs lies with the Additional Chief Secretary to the Government of Haryana, in the Development and Panchayats Department and the Rural Development Department. These departments operate through their directors.

The 73rd Constitutional Amendment gave constitutional status to PRIs. The Haryana Government passed the Haryana Panchayati Raj Act, 1994. Later, it created the Haryana Panchayati Raj Rules, 1995 and Haryana Panchayati Raj (Finance, Budget, Accounts, Audit, Taxation and Works) Rules, 1996. These laws allow PRIs to function as a third tier of Government.

Out of 8,621 sanctioned posts, 4,986 remained vacant. Utilisation of centrally sponsored scheme grants during 2019-20 was 48 *per cent*. Utilisation of State Finance Commission devolution grants during 2020-21 was 19 *per cent.* Outstanding inspection reports and paragraphs grew to 483 and 2,683, respectively, by January 2024 for audits completed up to September 2022. During 2019-22, accounts records from 9 ZPs, 58 PSs, and 602 GPs were test-checked.

(Chapter I)

Highlights of audit of Panchayati Raj Institutions (Chapter - II)

Irregularities in the implementation of various schemes

Mahatma Gandhi Gramin Basti Yojana: District Development and Panchayat Officers (DDPOs) of Ambala and Kaithal did not allot plots to 14,018 eligible families due to the non-availability of panchayat land. 32,771 out of 33,615 beneficiaries had not started construction even after more than five years since the execution of gift deeds/possession.

Aajeevika Grameen Express Yojna: Community Investment Fund (CIF) of ₹ 30 lakh was provided in August 2017 to DRDA, Kaithal, for the implementation of the AGEY scheme in Siwan block, out of which ₹ 12.54 lakh remained unutilized with the Community Based Organisation (CBO), Siwan.

(Paragraph 2.1)

In Ambala District, out of the total 6,232.19 acres of *Shamlat* land, 1,785.70 acres were not leased during 2016-20, resulting in the land's potential remaining unutilized.

(Paragraph 2.2)

Non-recovery of the outstanding house tax amounting to ₹ 6.92 crore by 28 BDPOs and GPs under these BDPOs.

(Paragraph 2.3)

In two Zila Parishads and five BDPOs, rent amounting to ₹ 30.85 lakh was recoverable from the tenants of 87 shops and the occupants of eight buildings.

(Paragraph 2.4)

In Ambala, despite approval for 13 Anganwadi centres, only 8 were started. The expenditure of ₹ 41.83 lakh incurred on these eight Anganwadi centres was lying unfruitful due to non-completion.

Parking of funds of ₹ 3.49 crore noticed with DDPO, Kaithal. Funds received during September 2011 to January 2020 for nine schemes were kept parked outside the Government accounts.

Funds amounting to ₹ 23.63 crore received under Pradhan Mantri Adarsh Gram Yojana were not utilised for the intended purposes so far.

Funds received under the Swachh Bharat Mission Gramin, amounting to ₹ 17.42 crore, remained unutilised by the DRDA in Ambala and Kaithal.

Due to incomplete work and improper fund management, beneficiaries did not receive the expected benefits from these schemes. The audit highlighted how these issues led to delayed implementation and unutilized resources.

(Paragraph 2.5)

In test-checked districts and blocks, procurements totalling ₹ 5.72 crore were made on a quotation basis without calling for open tenders, violating the State Government's tendering policy.

(Paragraph 2.6)

Three BDPOs had not disbursed the ₹ 65.21 lakh annuity to the Gram Panchayats.

(Paragraph 2.7)

Payment of ₹ 13.91 lakh was made to 210 workers without obtaining signatures or thumb impressions on the muster rolls. Payment of ₹ 1.24 lakh made to 30 workers found deployed on more than one work simultaneously; suspected to be fraudulent.

(Paragraph 2.8)

Cash balances of ₹ 69.08 lakh were not handed over by the ex-Sarpanches to the authorised persons.

(Paragraph 2.9)

In four districts, the penalty of ₹ 16.27 lakh imposed under the RTI Act for violations of its provisions was recoverable from the designated Public Information Officers.

(Paragraph 2.10)

Profile of Urban Local Bodies (ULBs) (Chapter - III)

As of 31 March 2022, the State had 11 Municipal Corporations, 23 Municipal Councils and 54 Municipal Committees. The Additional Chief/Principal Secretary to the Government of Haryana, Urban Local Bodies Department, controls the ULBs through the department's Director. The 74th Constitutional Amendment conferred constitutional status on ULBs in 1992. To implement this, the Government of Haryana passed the Haryana Municipal Corporation Act, 1994 and amended the Haryana Municipal Act, 1973. Powers and responsibilities were transferred to the ULBs. Outstanding paragraphs rose to 2,727 in 2023-24 from 1,653 in 2017-18. This shows a lack of necessary attention and effective action to ensure accountability. Records from 34 ULBs (including 8 Municipal Corporations, 8 Municipal Councils, 18 Municipal Committees), one State Urban Development Authority, five City Mission Management Unit and the Directorate, Urban Local Bodies office were reviewed during 2019-20 to 2021-22.

Highlights of audit of Urban Local Bodies (Chapter - IV)

Use of land for unauthorised purposes and arbitrary fixing of lease rates by Municipal Corporation, Faridabad, to the Hotel Taj Vivanta Suraj Kund resulted in financial loss of ₹ 46.54 lakh.

(Paragraph 4.1)

Development charges of ₹ 140.79 crore were recoverable from residents of 176 colonies notified as civic amenities-deficient areas by the State Government.

(Paragraph 4.2)

MC, Panchkula, underassessed the right-of-way charges from telecom companies, resulting in a loss of ₹ 2.02 crore.

(Paragraph 4.3)

In 11 Urban Local Bodies, a lease amount of ₹ 30.82 crore was recoverable from tenants of municipal shops. Of this, only ₹ 4.37 crore has been recovered so far.

(Paragraph 4.4)

Director General, Urban Local Bodies, Haryana, Panchkula and 13 Municipalities had not availed the exemption of GST as envisaged in the exemption notification of the Government of India and paid ₹ 9.40 crore on account of GST to the manpower supplying agencies.

(Paragraph 4.5)

Advances of ₹ 95.94 lakh paid by five Urban Local Bodies to employees of Urban Local Bodies and various work executing agencies of the Centre and State Government were pending for adjustment/recovery.

(Paragraph 4.6)

Three Urban Local Bodies incurred an expenditure of ₹ 71.83 lakh for the procurement of furniture, air conditioners, other store items and execution of works during April 2014 to November 2019 on a quotation basis instead of following the e-tendering process, which was in contravention of the extant policy.

(Paragraph 4.7)

Seven Urban Local Bodies either did not deposit or delayed the deposit of Provident Fund, Pension Fund and insurance contributions for contractual employees engaged in sanitation work, resulting in the Employee Provident Fund Organisation levying interest and penalties amounting to ₹ 133.51 lakh.

(Paragraph 4.8A)

MC Karnal deposited the Service Tax receipts with the tax authorities with a delay. The tax authorities levied interest of ₹ 38.29 lakh on MC, Karnal.

(Paragraph 4.8B)

Three agencies had not deposited the concession fee with MC, Faridabad (MCF) since the date of handing over the advertisement sites to them. Due to not acting against these defaulting agencies as per the contract, MCF incurred a revenue loss of ₹ 8.09 crore.

(Paragraph 4.9)

In MCs Faridabad and Panchkula, across two commercial buildings, the property tax was calculated excluding the basement area, resulting in an underassessment of ₹ 6.05 crore. Further, recovery of Property Tax amounting to ₹ 3.04 crore was pending with MCs in Karnal and Rajound.

(Paragraph 4.10)

Due to non-handover of the records and data of property tax and demand collection registers for water and sewer charges, etc. to the Municipal Corporation, Faridabad, payment of ₹ 60.84 lakh for e-Services and I-Cloud services became infructuous.

(Paragraph 4.11)

Municipal Corporation Panchkula (MCP) purchased Electric Carts (E-Carts) under SBM by awarding the contract to L-2 instead of the L-1 firm, resulting in an extra expenditure of ₹ 12.07 lakh. Further, MCP incurred an expenditure of ₹ 5.86 lakh on repairs despite faults emerging in these E-Carts during the guarantee period.

(Paragraph 4.12)

Lease charges for permission to lay a gas pipeline were charged less by ₹ 43.63 lakh due to not applying the annual increment as per policy.

(Paragraph 4.13)

Non-forfeiture of the bank guarantee of ₹ 89.70 lakh despite non-payment of external development charges by a developer.

(Paragraph 4.14)

PART A:

PANCHAYATI RAJ INSTITUTIONS

Part A: Panchayati Raj Institutions

Chapter - I

Profile of the Panchayati Raj Institutions

1.1 Introduction

The 73rd Constitutional Amendment accorded constitutional status to the Panchayati Raj Institutions (PRIs) and established a uniform structure, regular elections, and a regular flow of funds through Finance Commissions. As a follow-up, the States were required to entrust these bodies with such powers, functions and responsibilities as would enable them to function as institutions of local self-Government. In particular, the PRIs were required to prepare plans and implement schemes for economic development and social justice, including those in relation to matters listed in the Eleventh Schedule of the Constitution of India.

The State Government enacted the Haryana Panchayati Raj Act, 1994 and framed the Haryana Panchayati Raj Rules, 1995 and the Haryana Panchayati Raj (Finance, Budget, Accounts, Audit, Taxation and Works) Rules, 1996 to enable these institutions to function as a third tier of the Government. The accounting structure prescribed by the Comptroller and Auditor General of India (CAG) and the Ministry of Panchayati Raj (MoPR), Government of India (GoI), has been adopted by the State Government, and the PRIs are maintaining Annual Accounts (Receipts and Expenditure) accordingly.

1.2 Audit arrangement

The Director, Local Audit Department (LAD), Haryana, is the statutory auditor responsible for auditing PRI units. After conducting an audit, Inspection Reports (IRs) are issued to the concerned PRIs.

The Eleventh Finance Commission (EFC) recommended that the CAG of India be entrusted with the responsibility for exercising control and supervision over the proper maintenance of accounts and their audit across all three tiers/levels of PRIs. The Thirteenth Finance Commission (TFC) further recommended that the State Government must plan for the placement of Annual Technical Inspection Reports (ATIRs) of CAG before the State Legislature. The State Government entrusted (August 2008) the test audit of PRIs to CAG under Section 20(1) of the CAG's (Duties, Powers and Conditions of Service) (DPC) Act, 1971. The State Government further notified (in December 2011) that the ATIR of CAG and the Annual Report of LAD would be placed before the State Legislature. The Fourteenth Finance Commission (FFC) also recommended that the Technical Guidance and Support (TGS) arrangements by the CAG should be continued, and that States should take action to facilitate local bodies in compiling accounts and having them audited in time.

The State Government has complied with the conditions of the ibid notification by placing ATIRs from 2009 to 2019 before the State Legislature, with the last placement (2017-19 report) on 22 March 2022. A separate Committee on Local Bodies and Panchayati Raj Institutions has also been constituted (May 2013) by the Haryana Vidhan Sabha for discussion of ATIRs, and all ATIRs up to 2017-19 have been discussed in Vidhan Sabha. However, as of September 2024, 22 paragraphs pertaining to ATIRs 2011-2019 are pending.

The parameters of Technical Guidance and Support (TGS) to the Statutory Auditor of PRIs, which is the LAD, Haryana, have been prescribed to strengthen public finance management and accountability in ULBs. They are set out in Regulations 120 to 122 of the Regulations on Audit and Accounts, 2020, issued by the CAG of India under Section 23 of the CAG (DPC) Act, 1971.

In pursuit of the task of providing Technical Guidance and Support (TGS) to LAD, the Office of Principal Accountant General (Audit), Haryana, organised a training programme in January 2020 on 'Issues related to Panchayati Raj Institutions and their schemes (for PRI)'.

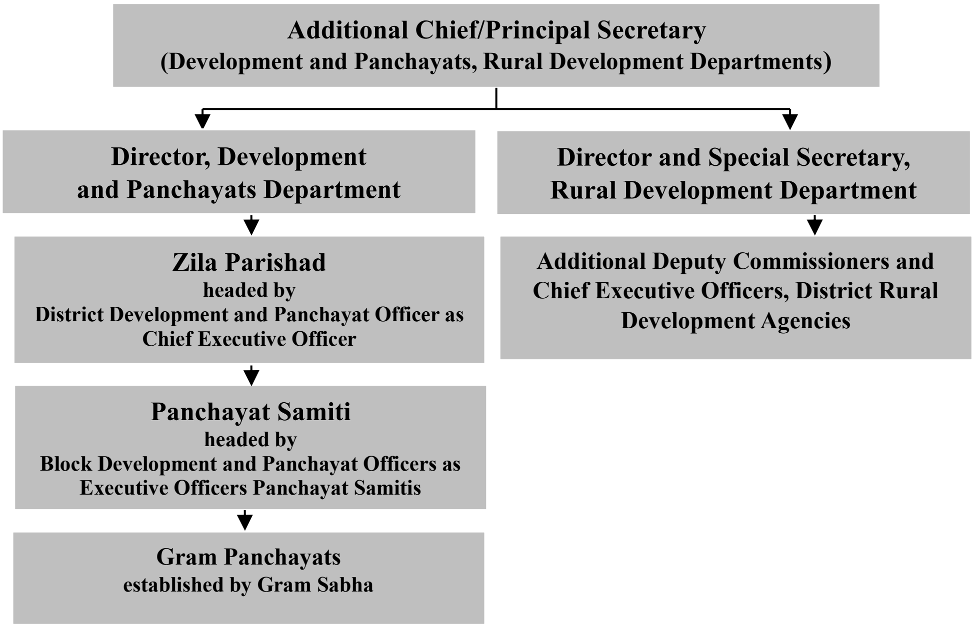
Suggestions on the Model Draft Audit and Inspection Note of the Gram Panchayat were provided in a meeting held in March 2022. Inspection Reports on audit of Zila Parishads Rewari and Thanesar; District Rural Development Agencies, Gurugram and Palwal; five Block Development and Panchayat Officers[1]; and Executive Engineers (XEN) Panchayati Raj, Gurugram, were sent to LAD (January 2020) as an illustrative sample for their guidance.

1.3 Organizational structure of Panchayati Raj Institutions

As of March 2022, there were 22 Zila Parishads (ZP), 142 Panchayat Samities (PS) and 6,235 Gram Panchayats (GP) in the State. The President of ZP, the Chairman of PS, and the Sarpanch of GP are the elected members who head the ZP, PS, and GP, respectively. The organisational structure of the State Government, Development & Panchayat and Rural Development Departments has been depicted in ***Chart 1.1*** below:

[1] (i) Bahadurgarh, (ii) Beri, (iii) Gurugram, (iv) Farukhnagar and (v) Salhawas,

Chart 1.1: Organizational set-up of PRIs



1.3.1 Sanctioned strength and men-in-position

Against 8,621 sanctioned posts, 4,986 posts were lying vacant as of 28 August 2023 ***(Appendix 1.1)***. Vacant posts against sanctioned strength[2] were mainly in cadres, i.e. Gram Sachiv: 3,107 (69 *per cent*), Junior Engineer: 437 (52 *per cent*), Maha Gram Sachiv: 125 (100 *per cent*), Accounts Clerk: 117 (54 *per cent*) and peon: 181 (34 *per cent*).

1.3.2 Devolution of functions

The 73rd Constitutional Amendment Act, 1992, envisaged devolution of funds, functions and functionaries to the PRIs to make them capable and autonomous. The State has devolved 21 out of 29 functions included in the Eleventh Schedule of the Constitution to PRIs, as shown in ***Table 1.1***.

Table 1.1: Details of functions transferred to PRIs

Sl. No.	Functions transferred to PRIs
	Functions where PRIs have full jurisdiction
1.	Rural housing
2.	Poverty alleviation programme
3.	Libraries
4.	Markets and fairs
5.	Maintenance of community assets
	Functions where PRIs have limited role with overlapping jurisdiction of the State Department
6.	Drinking water
7.	Welfare of weaker sections, and in particular, of the Scheduled Castes and the Scheduled Tribes

2 Sanctioned Posts in cadres Gram Sachiv: 4487, Junior Engineer: 833, Mahagram Sachiv: 125, Accounts Clerks: 217, Peon: 528.

Sl. No.	Functions transferred to PRIs
8.	Bus queue shelter[3]
9.	Social forestry and farm forestry
	Functions where PRIs are mere implementing agencies
10.	Minor irrigation, water management and watershed development
11.	Women and child development
12.	Public distribution system
13.	Education, including primary and secondary schools
14.	Health and sanitation, including hospitals, primary health centers and dispensaries
	Functions where PRIs have insignificant role
15.	Agriculture, including agricultural extension
16.	Fuel and fodder
17.	Land improvement, implementation of land reforms, land consolidation and soil conservation
18.	Animal husbandry, dairying and poultry
19.	Minor forest produce
20.	Family welfare
21.	Social welfare, including welfare of handicapped and mentally retarded

1.4 Financial profile

1.4.1 Fund flow to PRIs

Source and custody of funds in PRIs

The resource base of PRIs consists of Own Revenue, State Finance Commission (SFC) grants, Central Finance Commission (CFC) grants, State Government grants and Central Government grants. While Central and State grants are utilised by the PRIs for the execution of Central- and State-sponsored schemes as per the guidelines issued by the Government of India (GOI) and the State Government, the PRIs utilise their own receipts for the execution of schemes/works formulated by the PRIs. The fund flow arrangements for major schemes are given in ***Table 1.2***.

Table 1.2: Fund flow arrangements in major Centrally Sponsored Schemes

Sr. No.	Scheme	Fund flow arrangements
1	Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS)	GOI and the State Government transfer their respective shares of MGNREGS funds into a bank account called the State Employment Guarantee Fund (SEGF), which is maintained outside the State Accounts. Funds are released from SEGF to District Rural Development Agencies (DRDAs), BDPOs and GPs.
2	Pradhan Mantri Awas Yojna (Gramin) (PMAY(G))	The PMAY(G) has been restructured from the Indira Awas Yojana, w.e.f. 1st April 2016. The cost of unit assistance is to be shared between the GOI and the State Government in the ratio of 60:40. Funds from the GOI and the State Government are

3 Bus Queue Shelter function is partially devolved under function 'Roads, Culverts, Bridges, Ferries, Waterways and Other means of transportation.

Sr. No.	Scheme	Fund flow arrangements
		transferred to the State Nodal Account (SNA)[4]. A Fund Transfer Order (FTO) is generated by BDPO in AwaasSoft and sent to the State Nodal Account by the Public Financial Management System (PFMS). Funds are directly credited to the beneficiary's account.
3.	National Rural Livelihoods Mission (NRLM)	Deen Dayal Antodya Yojana (DAY)-NRLM is funded on a sharing basis between the GOI and the State Government in the ratio of 60:40. There are four initiatives launched under this scheme, i.e. Mahila Kisan Sashaktikaran Pariyojana (MKSP), Start-up Village Entrepreneurship Programme (SVEP), Aajeevika Grameen Express Yojana (AGEY) and Deen Dayal Upadhyaya Grameen Kaushalya Yojana (DDU-GKY). GOI and the State Government transfer their respective shares of NRLM funds into a separate bank account of the State Rural Livelihoods Mission (SRLM), an autonomous body under the Rural Development Department and incorporated as a society. The SRLM allocates funds at the district level.
4	Swachh Bharat Mission (Rural)	Under this scheme, funds are shared in a 60:40 ratio between the Centre and the State Government for the construction of Individual Household Latrines (IHHL). Upon receipt of funds from the GOI, the State releases the grants, along with its share, to the district implementing agency (DRDA). The concerned Gram Panchayat provides the BDPO and DRDA with information on beneficiaries and necessary details, which in turn releases assistance to the beneficiaries.

1.4.2 Resources and utilisation of funds

The resources and utilisation of funds of PRIs for the period from 2017-18 to 2021-22 are detailed in ***Table 1.3***.

Table 1.3: Time series data on resources and utilisation of funds of PRIs

(₹ in crore)

Particulars	2017-18		2018-19		2019-20		2020-21		2021-22	
	R	E	R	E	R	E	R	E	R	E
Own Revenue	400.02	400.02	520.38	520.38	353.43	353.43	242.06	242.06	344.33	344.33
CFC transfers (Central Finance Commission devolutions)	756.98	756.98	775.99	755.99	1,048.53	1,048.53	1,264.00	1,264.00	935.00	935.00
SFC transfers (State Finance Commission devolutions)	455.00	455.00	631.15	631.15	1,140.00	1,140.00	1,340.00	254.61	1,715.00	0

4 Separate SNA for each scheme is maintained by the State Nodal Agency in a scheduled commercial bank which is authorized to conduct Government business.

Particulars	2017-18		2018-19		2019-20		2020-21		2021-22	
	R	E	R	E	R	E	R	E	R	E
Grants for CSS (Centre and State Share)	336.75	300.15	814.51	636.57	1,284.57	616.34	1,238.54	1,099.94.	1,099.46	894.23
State Government grants for state schemes*	821.95	797.88	582.60	582.60	760.00	627.48	480.10	360.03	500.00	197.19
Total	**2,770.70**	**2,710.03**	**3,324.63**	**3,126.69**	**4,586.53**	**3,785.78**	**4,564.7**	**3,220.64**	**4,593.79**	**2,370.75**

R: Receipt and E: Expenditure, * Includes Funds from Revenue Earning Schemes (RES)

Source: Director, Development and Panchayats Department Haryana and Director, Rural Development Department Haryana

The expenditure against the grants was on the lower side due to the COVID-19 pandemic during 2019-20 to 2021-22, late project approvals, a lower number of estimates received from the field offices, long-term projects to be completed over more than one-year periods, etc.

1.5 Accounting arrangement

The Chief Executive Officer (CEO) of Zila Parishad (ZP) carries out the policies and directives of the ZP, lays down the duties, supervises the officers/officials of the ZP, has custody of all papers and documents of the ZP, and draws and disburses money.

Block Development and Panchayat Officer-cum Executive Officer Panchayat Samiti (BDPO-cum-EOPS), with the assistance of the Accountant, maintains the accounts of Panchayat Samitis (PSs) while the Gram Sachiv/Secretary maintains the accounts of the Gram Panchayat.

State Government has adopted the Model Accounting Structure, 2009, developed by the Ministry of Panchayati Raj (MOPR) in consultation with the Comptroller and Auditor General of India (CAG) w.e.f. April 2010. All tiers of PRIs maintain their accounts in PRIASoft, software based on the Model Accounting Structure (2009).

1.6 Audit coverage

The records of accounts of nine[5] ZPs out of 22, 58 PSs out of 142 and 602 GPs out of 6,235 were test-checked by the office of Principal Accountant General (Audit), Haryana, during the year 2019-22 ***(Appendix 1.2)***. The important audit findings are discussed in Chapter II.

[5] (i) Ambala (ii)Gurugram, (iii) Jhajjar, (iv) Kaithal, (v) Kurukshetra (vi) Palwal (vii) Sirsa (viii) Jind (ix) Sonipat.

1.7 Outstanding Inspection Reports and Paragraphs

The PRIs are required to comply with the observations contained in the Inspection Reports (IRs) issued by the Principal Accountant General (Audit), Haryana, and rectify the defects/omissions and/or report their compliance/response.

The details of IRs and paragraphs issued, settled and outstanding as of January 2024 are shown in ***Table 1.4***.

Table 1.4: **Outstanding IRs/Paragraphs of PRIs**

Year of issue of Inspection Reports	Opening balance of outstanding audit objection		Addition		Total		No. of IRs/ paras settled		No. of IRs/Paras outstanding as of January 2024	
	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras
2016-17	263	1,284	52	326	315	1,610	6	84	309	1,526
2017-18	309	1,526	61	432	370	1,958	2	90	368	1,868
2018-19	368	1,868	61	436	429	2,304	0	152	429	2,152
2019-20	429	2,152	47	378	476	2,530	1	4	475	2,526
2020-21	475	2,526	28	217	503	2,743	49	330	454	2,413
2021-22	454	2,413	29	276	483	2,689	0	6	483	2,683
		Total	**278**	**2,065**		**Total**	**58**	**666**		

The number of outstanding inspection report paragraphs for audits conducted up to September 2022 has increased from 1,526 (March 2017) to 2,683 (January 2024). The pendency of inspection report paragraphs indicates a lack of due attention by the PRIs, undermining accountability.

Chapter - II

Results of audit of Panchayati Raj Institutions

Development and Panchayats Department

2.1 Irregularities in implementation of various schemes

(A) Mahatma Gandhi Gramin Basti Yojana (MGGBY): The Government started this scheme on 2nd October 2008 to provide free residential plots of 100 square yard to each eligible Scheduled Caste, Backwards Class (A) and Below Poverty Line family. Authorities provide the necessary infrastructure, including power, drinking water and paved streets, to areas with such plots. Officials allot plots from village *Shamlat* land. Where suitable panchayat land is unavailable, officials make land available through exchange or acquisition. In December 2010, the Government decided to pay ₹ 10,000 per acre per year as annuity to Gram Panchayats whose land was utilised for plot allotment.

(i) Non allotment of plots and non-construction of house under MGGBY
During the test check (August-November 2020) of records of two District Development and Panchayat Officers (DDPOs) namely Ambala and Kaithal for the period April 2016 to October 2020, it was revealed that out of total 50,717 eligible families, plots were allotted to only 36,699 families and 14,018 (27.64 *per cent*) families remained deprived as the State Government could not made available land for allotment. Out of 36,699 families to whom plots were allotted, possession was given to 33,615 families ***(Appendix 2.1)***. In Ambala, the percentage of deprived families was very high, as out of the total 32,019 eligible families, plots were not allotted to 13,277 (41.47 *per cent*) families. Further, as per the condition of allotment, houses were to be constructed by the beneficiaries within a time limit of five years from the date of the gift deeds/possession. Out of the total 33,615 cases where possession was handed over to the beneficiaries, construction of houses was not started in 32,771 (97.49 *per cent)* cases even after a lapse of more than five years from the execution of the gift deeds/possession. Thus, due to non-allotment of plots to eligible families and further non-construction of houses in allotted plots, the achievement of construction of houses was only 844 (1.66 *per cent*) against the requisite number of 50,717 houses. Efforts were not made to achieve the targets for providing land to eligible families and constructing houses on allotted plots.

(ii) Inadmissible payment of Annuity

During scrutiny of records related to the annuity under MGGBY in the office of the BDPOs Jind and Sonepat for the period April 2015 to August 2021, it was observed that in nine BDPOs (as per information furnished by the department to the Directorate office) in 50 cases, 3,106 plots have been allotted to beneficiaries under MGGBY scheme but their status has been shown as disputed/encroachment/land not available/court case on the identified land. An

Annuity amounting to ₹ 52.34 lakh was paid for these plots, even without using the land, which contravenes the annuity policy as detailed in ***Table 2.1***.

Table 2.1: Block-wise detail of inadmissible payment of annuity

S. No.	Name of Block	Total cases	Number of plots not allotted	Land in acres	Period in years	Excess annuity paid (in ₹)
1	Sonipat	5	743	23.88	4	9,55,000
2	Rai	4	264	8.85	4	3,54,000
3	Ganaur	19	495	16.62	4	6,64,800
4	Gohana	3	296	9.97	4	3,98,827
5	Jind	5	183	5.71	7	4,00,316
6	Julana	1	55	1.72	7	1,20,316
7	Narwana	5	386	12.06	7	8,44,375
8	Safidon	3	139	4.34	7	3,04,059
9	Uchana	5	545	17.03	7	11,92,184
Total		**50**	**3,106**	**100.18**		**52,33,877**

During December 2021, the department stated that the matter would be investigated and the results would be communicated to the audit.

(B) Aajeevika Grameen Express Yojna (AGEY): The Government of India launched a new sub-scheme, 'Aajeevika Grameen Express Yojana'(AGEY) under 'Deendayal Antyodaya Yojana-National Rural Livelihoods Mission' (DAY-NRLM) in the year 2017-18. The main objective of the scheme was to provide an alternative source of livelihood to the members of Self Help Groups (SHGs) under DAY-NRLM by facilitating public transport services in backward rural areas and providing safe, affordable and community monitored rural transport services to connect remote villages with key services and amenities (including access to markets, education and health) for the overall economic development of the rural areas.

During the test check of records (October 2020) of the Chief Executive Officer (CEO), DRDA, Kaithal, it was revealed that a Community Incentive Fund of ₹ 30 lakh was provided in August 2017 to implement the AGEY scheme in the Siwan block. The audit observed that interest-free loans of ₹ 17.46 lakh were provided to two SHG members in October 2017 to purchase vehicles to provide transport facilities for villagers. It was noticed that the balance amount of ₹ 12.54 lakh remained unutilised with Community Based Organisation (CBO), Siwan, resulting in parking of funds.

The above irregularities in the implementation of schemes were brought to the notice of the Additional Chief Secretary, Government of Haryana, Development and Panchayat Department, in April 2022, and the Director, Development and Panchayat Department (October 2024); their reply was awaited (December 2024).

2.2 Non-leasing of cultivable *Shamlat* land

Rule 3(1) of the Punjab Village Common Lands (Regulation) Rules, 1964 (applicable in Haryana), stipulates that the Panchayat shall prepare a land utilisation plan for the land vested in it in *Shamlat* deh, which can be utilised for various purposes, including leasing it out for cultivation. Rule 6(1) provides that *Shamlat* land should be leased out by auction after giving wide publicity of the auction through newspapers. The income derived from the use and occupation of *Shamlat* land is to be utilised for the benefit of the inhabitants of the village and for the improvement, maintenance and management of *Shamlat* land.

As such, the GPs are expected to lease out their land, which is not being utilised for the villagers' common purpose, to generate revenue. During the test-check of records in the office of District Development and Panchayat Officer (DDPO), Ambala, for the period April 2017 to July 2020, it was observed that six Block Development Panchayat Officers (BDPOs) under its jurisdiction had not leased 1,785.70 acres (28.65 *per cent*) of the total 6,232.19 acres of cultivable *Shamlat* land ***(Appendix 2.2)***. Reasons for not leasing out the land were not available in the records. Block-wise details are given in ***Table 2.2***.

Table 2.2: Block-wise detail of cultivable *Shamlat* land and land leased out

(in acres)

Name of Block	Period	Total *Shamlat* land	Cultivable *Shamlat* land	Land leased out	Land not leased	Percentage of land not leased
Ambala-1	2016-20	6,367.13	1,744.34	1,705.23	39.11	2.24
Ambala-2	2016-20	1,183.47	185.19	143.35	41.84	22.59
Barara	2016-20	4,800.00	1,178.00	957.77	220.23	18.70
Naraingarh	2016-20	6,047.79	1,620.51	721.59	898.92	55.47
Saha	2016-20	4,633.66	1,077.81	535.63	542.18	50.30
Shahzadpur	2016-20	5,084.01	426.34	382.92	43.42	10.18
Total		**28,116.06**	**6,232.19**	**4,446.49**	**1,785.70**	**28.65**

In Naraingarh and Saha blocks, more than 50 *per cent* of cultivable land could not be leased out. Reasons for not leasing out the land were not shared with the Audit.

The matter was referred to the Additional Chief Secretary, Government of Haryana, Development and Panchayat Department in April 2022 and the Director, Development and Panchayat Department (October 2024); their reply was awaited (December 2024).

Recommendation: GPs should seek to lease out land to maximize revenue.

2.3 Non-recovery of outstanding House Tax

Rule 117 (1) of the Haryana Panchayati Raj Finance, Budget, Accounts, Audit, Taxation and Works Rules, 1996 (the Rule) provides that a Gram Panchayat (GP) shall pass resolution for the imposition of a house tax under Section 41 (1) (a) of the Haryana Panchayati Raj Act, 1994 (the Act) within its jurisdiction at such rates as it may deem proper but per annum not exceeding ₹ 30 per person where the person is a land owner or a shop-keeper, ₹ 20 where the person is a tenant of land or an artisan, ₹ 10 where the person is an un-skilled labourer and does not fall under above two categories. Further, Rule 118 provides that after the close of each year, GP shall prepare a list of defaulters showing the amount due from them and forward a separate case of each defaulter to the Collector, who shall recover the same as arrears of land revenue under Section 201 of the Act. The amount, thus recovered, shall be handed over to the concerned GP.

During the test check of the records for the period from April 2012 to February 2022 in 28[1] BDPOs and GPs under these BDPOs, it was observed that an amount of ₹ 6.92 crore ***(Appendix 2.3)*** on account of outstanding house tax pertaining to April 2012 to February 2022 was recoverable.

The BDPOs and GPs had not taken appropriate and timely action to recover the outstanding House Tax as per the Rule and the Act, ibid, which resulted in the accumulation of outstanding house tax to ₹ 6.92 crore.

During the exit meeting, the audit pointed out that the respective BDPOs (July 2019 to March 2022) stated that necessary action/recovery would be taken after examining the cases in accordance with the Government instructions. The final outcome was awaited.

The matter was referred to the Additional Chief Secretary, Government of Haryana, Development and Panchayat Department (March 2022), and the Director, Development and Panchayat Department (October 2024); their replies were awaited (December 2024).

2.4 Non-recovery of outstanding rent of Shops/Buildings

Rule 21(1) (a) of Haryana Panchayati Raj Rules, 1995 (the Rules), provides that a Panchayat Samiti may lease out any public property or place. Similarly, Rule 21(1) (b) of the Rules states that a Zila Parishad may lease out immovable property subject to the provisions contained in Section 144 of the Haryana Panchayati Raj Act, 1994. Further, Rule 43(2) of the Haryana Panchayati Raj Finance, Budget, Accounts, Audit, Taxation and Works Rules, 1996 (Rules, 1996) provides that no amount shall be left outstanding with the Panchayat Samiti or the Zila Parishad. Rule 42 of the Rules 1996 also provides that the primary responsibility of the Executive Officer is to see that all revenues or other debts due to the Panchayat Samiti or Zila Parishad are correctly, promptly, and regularly assessed, realised and credited to the account of the fund of the Panchayat Samiti or Zila Parishad.

During scrutiny of records of five BDPOs and two Zila Parishads from April 2012 to December 2020, it was observed that an amount of ₹ 30.85 lakh

[1] (i) Ambala-1, (ii) Badli, (iii) Bahadurgarh, (iv) Barara, (v) Beri, (vi) Bhiwani, (vii) Gulha-Cheeka, (viii) Ismailabad (ix) Jhajjar, (x) Kaithal, (xi) Kalayat, (xii) Matanhail, (xiii) Pehowa, (xiv) Pundri, (xv) Rajound, (xvi) Pipli, (xvii) Salhawas, (xviii) Siwan, (xix) Sohna, (xx) Sirsa, (xxi) Gurugram, (xxii) Nahar, (xxiii) Rewari, (xxiv) Badaguadha, (xxv) Jatusana, (xxvi) Dabwali, (xxvii) Nathusari Chopta and (xxviii) Tauru

was outstanding on account of rent against tenants and occupants of 87 shops and 8 buildings, as detailed in ***Table 2.3***.

Table 2.3: Detail of outstanding rent from tenants/ occupants of shops/ buildings

Sr. No.	BDPO/Zila Parishad	Number of shops/ buildings against which rent is outstanding	Amount of Outstanding rent (₹ in lakh)	As on
1.	BDPO, Barara (Ambala)	25/Nil	8.09	March 2020
2.	BDPO, Pundri (Kaithal)	13/Nil	1.82	December 2020
3.	BDPO, Gulha at Cheeka (Kaithal)	21/Nil	1.06	September 2020
4.	BDPO, Rajaund (Kaithal)	10/Nil	1.15	November 2020
5.	BDPO Bhiwani	16/nil	3.39	September 2019
6.	Zila Parishad, Kaithal	2/5	11.73	October 2020
7.	Zila Parishad, Ambala	Nil/3	3.61	July 2020
	Total	**87/8**	**30.85**	

In addition to the above, the following irregularities were found during the audit:

- ***BDPO, Barara (Ambala):*** Out of 60 shops rented out, the rent of 25 shops was outstanding as of March 2020. As per the list provided by the Department, rent for these 60 shops was receivable per month at the rate of between ₹ 60 and ₹ 445. However, records relating to rent agreements with tenants were not maintained, due to which the audit could not ascertain the month/year of leasing of these shops and whether their rents have been revised periodically.

- ***BDPO, Rajound (Kaithal):*** As per the list supplied by the department, out of 22 shops rented out, the rent of 10 shops was outstanding as of November 2020. Out of 22 shops, 17 shops were rented out from December 2000 (at the rate of ₹ 275 per month) and the remaining from October 2003 (at the rate of ₹ 310 per month), on the condition that these shops were let out only for two years. In a meeting held on 25 July 2016, Panchayat Samiti decided to abolish the old agreements and proposed to conduct open bidding again in accordance with the rules. However, no record of the abolition of old agreements and the open bidding for renting out the shops after July 2016 was found at Panchayat Samiti.

- ***BDPO, Bhiwani:*** An amount of ₹ 3.39 lakh was outstanding on account of rent against the tenants and occupants of 16 shops up to September 2019.

- ***Zila Parishad, Kaithal:*** Rent of five buildings and two shops was outstanding for the period between six and 86 months. It included a building let out to the Animal Husbandry and Dairying Department, who had left the building (November 2017) without paying the outstanding rent (₹ 0.78 lakh).

- ***Zila Parishad, Ambala:*** Rent of three buildings (₹ 3.24 lakh) rented out to Government Offices[2] was outstanding for the period between four and 29 months (as of July 2020).

Thus, the PRIs did not recover outstanding rent as arrears of land revenue under the Panchayati Raj Act, and revenue of ₹ 30.85 lakh remains unrecovered.

During the exit meeting (December 2019 to January 2021), concerned BDPOs and ZPs stated that cases of outstanding rent would be reviewed/recovered with intimation to audit. However, the final outcomes in all seven cases were still pending.

The matter was referred to the Additional Chief Secretary, Government of Haryana, Development and Panchayat Department (April 2022 and August 2022) and to the Director, Development and Panchayat Department (October 2024). A reply was awaited (as of December 2024).

Recommendation: PRIs must urgently implement robust measures to recover all outstanding rent without delay.

2.5 Unfruitful expenditure on incomplete *Anganwadi* centers, parking of funds in the bank accounts and blockade of funds

(A) Incomplete Anganwadi centers

(i) In June 2018, the State Government approved construction of 13 *Anganwadi* centers[3] in Ambala District for ₹ 129.35 lakh (₹ 9.95 lakh each), with completion due by 31 January 2019.

During test check of records in office of the Chief Executive Officer, Zila Parishad, Ambala for the period September 2017 to July 2020, it was noticed (August 2020) that out of 13 proposed *Anganwadi* centers, construction work of eight[4] centers was started but the work was withheld after an expenditure of ₹ 41.83 lakh against the estimated cost of ₹ 79.60 lakh as further funds were not released by State Government. The administrative sanction of ₹ 49.75 lakh was withdrawn on 31 March 2019 due to the non-commencement of works in the remaining five[5] *Anganwadi* centers. The Chief Executive Officer, Zila Parishad, Ambala, brought the matter to the notice of the Director, Development and Panchayat Department, repeatedly, but no additional funds were provided.

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2 (i) Fisheries Department, (ii) Food and Supply Department and (iii) Agriculture Department.

3 (i) Akbarpur, (ii) Barouli, (iii) Barsu Majra, (iv) Bhareri Kalan, (v) Bhurewala, (vi) Kathe Majra, (vii) Kohra Bhura, (viii) Matheri Jattan, (ix) Sabga, (x) Sangrani, (xi) Shahpur, (xii) Toka and (xiii) Ugara.

4 (i) Akbarpur, (ii) Barouli, (iii) Bhurewala, (iv) Kohra Bhura, (v) Matheri Jattan, (vi) Sabga, (vii) Sangrani and (viii) Ugara.

5 (i) Barsu Majra, (ii) Bhareri Kalan, (iii) Kathe Majra, (iv) Shahpur and (v) Toka.

(ii) Similarly, in February 2016, the State Government approved construction of 20 Anganwadi centers in Sonipat District for ₹ 136 lakh (₹ 8.5 lakh each), with work due by 31 March 2019.

Scrutiny of records relating to the construction of Anganwadi Centers (AWCs) maintained by the office of the Executive Engineer, Panchayati Raj Division, Sonipat, revealed that the construction work for three Anganwadi Centers in the villages of Jagsi, Baroda Mor, and Dhurana of Mundlana Block was allotted to Sh. Pawan Kumar, contractor for an agreement amount of ₹ 25.60 lakh in December 2016, with a time limit of 5 months for each work. The contractor started the work but failed to complete the work and a part payment of ₹ 7.35 lakh was made to him during February and March 2017. After receiving payment of ₹ 7.35 lakh, the contractor left the work of all three AWCs. Several notices were served to him by the Executive Engineer, Sonipat, to complete the work, but he did not start it. In August 2021, the contractor intimated his unwillingness to complete the work. According to the November 2021 progress report, the work was incomplete. Thus, the expenditure of ₹ 7.35 lakh made on these three Anganwadi centres was unfruitful as the desired objective of the scheme was not fulfilled.

During the exit meeting, the audit raised the matter; the department stated that it would investigate and communicate the results to the audit. Final action was awaited (December 2024).

(B) Parking of funds

The State Government issued instructions (July 2011) to release funds directly into the accounts of Gram Panchayats for the execution of development works under various schemes and issued instructions (November 2012, reiterated in May 2014) to discontinue operating bank accounts and to deposit the unutilised amount in the State Treasury. The Public Accounts Committee of the Haryana Vidhan Sabha had also raised serious objections in the meeting (May 2014) regarding the parking of the funds outside the Government accounts.

During a test check in the office of the District Development and Panchayat Officer (DDPO), Kaithal, it was noticed (November 2020) that the funds of ₹ 348.93 lakh (as per available records) pertaining to various schemes were parked outside the Government accounts and not deposited in the treasury in violation of Government instructions (November 2012). The details are given in ***Table 2.4***:

Table 2.4: Funds of Schemes lying outside Government accounts

<table>
<tr><th>Sr. No.</th><th colspan="2">Name of Schemes (Name of Bank in which deposited funds)</th><th>As on</th><th>Balance (₹ in lakh)</th><th>Balance since (including interest and previous balance as per available records)</th></tr>
<tr><td>1</td><td colspan="2">3rd State Finance Commission (Sarv Haryana Gramin Bank)</td><td>September 2020</td><td>1.81</td><td>September 2011</td></tr>
<tr><td>2</td><td colspan="2">Surcharge of VAT (Punjab National Bank)</td><td>November 2020</td><td>30.33</td><td>September 2011</td></tr>
<tr><td>3</td><td colspan="2">Haryana Rural Development Administration Fund (Axis Bank)</td><td>November 2020</td><td>2.32</td><td>March 2014</td></tr>
<tr><td>4</td><td colspan="2">Mukhyamantri Anusuchit Jaati Nirmal Basti Yojna (Oriental Bank of Commerce)</td><td>September 2020</td><td>88.73</td><td>June 2016</td></tr>
<tr><td>5</td><td rowspan="2">Mahatama Gandhi Gramin Basti Yojna</td><td>ICICI Bank</td><td>June 2019</td><td>22.03</td><td>December 2014</td></tr>
<tr><td>6</td><td>Axis Bank</td><td>November 2020</td><td>112.94</td><td>January 2020</td></tr>
<tr><td>7</td><td colspan="2">Pavement of Street (HDFC Bank)</td><td>July 2019</td><td>65.36</td><td>December 2017</td></tr>
<tr><td>8</td><td colspan="2">Jeep Account (HDFC Bank)</td><td>December 2019</td><td>15.76</td><td>-</td></tr>
<tr><td>9</td><td colspan="2">Contingency Fund (IDBI Bank)</td><td>March 2020</td><td>9.65</td><td>-</td></tr>
<tr><td></td><td colspan="2"></td><td>Total</td><td>348.93</td><td></td></tr>
</table>

(C) Blockade of funds

(i) Pradhan Mantri Adarsh Gram Yojana

The objective of Pradhan Mantri Adarsh Gram Yojana (PMAGY) was to ensure the integrated development of selected villages with a Scheduled Caste population of more than 50 *per cent*, with the objective of providing adequate infrastructure and improving socio-economic indicators. The time limit for using PMAGY funds was two years from the date of release for newly selected villages and one year for villages selected under an additional round of funding.

During scrutiny of records of the Director, Rural Development Department, it was noticed (July 2020) that the State Government had released (between March 2016 and July 2020) ₹ 26.15 crore of Central Assistance under PMAGY as per details given in ***Table 2.5***.

Table 2.5: Central Assistance under PMAGY

Sr. No.	Sanction No. (date)	Sanction amount (₹ in lakh)	Expenditure	The funds were earmarked for
1.	Supdt/PMAGY/2016/1457 (29 March 2016)	120.00	174.49	12 villages of Faridabad and Palwal districts **Balance amount surrendered in 5/20**
2.	PMGAY/2016/5419 (24 October 2016)	132.00		
3.	PO(PMAGY)-2019/993 (26 February 2019)	963.00	Nil	93 villages of all districts
4.	PO(PMAGY)-2019/1000 (26 February 2019)	571.00		55 villages of 13 districts
5.	PMAGY-2020/634 (23 January 2020)	190.80		82 villages of nine districts
6.	PO(PMAGY)-2020/3150 (22 July 2020)	401.70		39 villages of nine districts
7.	PO(PMAGY)-2020/3157 (22 July 2020)	236.40		23 villages of five districts
	Total	**2,614.90**		

As is evident from the above table, only ₹ 1.74 crore was expended in 2017 and 2018-19 against the sanctioned amount of ₹ 2.52 crore (₹ 1.20 crore + ₹ 1.32 crore) and the funds of ₹ 23.63 crore released during February 2019 to July 2020 were not utilised till March 2021.

(ii) Swachh Bharat Mission Gramin

The objective of the Swachh Bharat Mission Gramin is to improve cleanliness, hygiene and the general quality of life in rural areas. As per the State Government guidelines (November 2015), the Solid and Liquid Waste projects were to be completed within three to four months of the release of funds to the executing agency and funds should not remain unutilized.

During scrutiny of records of District Rural Development Authority (DRDA), Ambala and Kaithal, it was noticed (August 2020 and October 2020) that ₹ 17.42 crore (Ambala: ₹ 2.10 crore and Kaithal: ₹ 15.32 crore) remained unutilised and had been lying in the bank accounts of the concerned DRDA[6] under Swachh Bharat Mission Gramin (SBM-G). This was not only a blockade

[6] DRDA Ambala: Opening Balance as on 1 April 2019 : ₹ 2.99 crore, and closing balance as on 27 July 2020 : ₹ 2.10 crore; DRDA Kaithal: Opening Balance as on 4 September 2018: ₹ 5.48 crore, grant received on 11 September 2018: ₹ 13.38 crore, and closing balance as on September 2020: ₹ 15.32 crore.

of funds, but also the proposed benefits could not be extended to the intended beneficiaries.

The matter was referred to the Additional Chief Secretary, Government of Haryana, Development and Panchayat Department in October 2022 and October 2024; their reply was awaited (December 2024).

2.6 Purchases/execution of works on quotation basis instead of e-tendering

The State Government decided (June 2015) that all purchases of goods and services by Government departments should be made through a single web portal and directed that all departments must switch to e-tendering by July 2015. Further, the Government fixed (June 2016) minimum threshold value of e-tendering as ₹ one lakh in respect of procurement of stores/goods/works/services in the State in each case (without any splitting of order).

Rule 140 of the Haryana Panchayati Raj Finance, Budget, Accounts, Audit, Taxation and Works Rule, 1996 stipulated that all electrical works at Gram Panchayat, Panchayat Samiti and Zila Parishad levels shall be carried out with the consultation or approval of the electrical wing of the Development of Panchayat Department.

Test check of records of Executive Engineers, Panchayati Raj, Fatehabad and Palwal, DRDA (ADC-Cum-CEO, DRDA) Ambala & Rewari, ZP Sonipat and 13 Block Development and Panchayat Offices (BDPOs) revealed that an expenditure of ₹ 5.72 crore was incurred on procurement of granite*,* address boards, water coolers and water purifiers, fogging machines, office chairs, toys, CCTV cameras and streetlights during April 2016 to December 2020 ***(Appendix 2.4)***. Audit observed that all purchases were made on a quotation basis instead of e-tendering, which was in contravention of the *ibid* decision of the State Government. It was observed that in BDPO, Salhawas, the furniture of ₹ 1.01 lakh was purchased (January 2019) directly without even obtaining a quotation. Thus, purchases/execution of works amounting to ₹ 5.72 crore were made without following the system of e-tendering in contravention of the guidelines *ibid*.

Upon being pointed out by the audit, the Executive Engineer, Panchayati Raj, Fatehabad, and the BDPO, Palwal, stated that due to necessity, the works executed/procured were carried out on a quotation basis. Further, Executive Engineer Panchayati Raj, Palwal, BDPOs Pehowa, Ladwa, Salhawas and Sohna stated (December 2019) that necessary action will be taken after verification of facts, while BDPO Panipat, Rajound and ADC cum-CEO, DRDA, Ambala stated (August 2020) that instructions regarding procurement through e-tendering would be followed in future. BDPO Ambala II stated (in

December 2020) that the matter would be investigated, and the result would be communicated to the audit.

Records of 17 BDPOs from April 2012 to February 2020 were further scrutinised. These showed that purchases of electrical items, such as streetlights and solar lights, worth ₹ 2.67 crore, were made from 2012 to 2019 by different firms ***(Appendix 2.5)*** using quotations rather than tenders. Approval or consultation with the department's electrical wing was not obtained. This made the expenditure on these electrical item's irregular.

The matter was referred to the Additional Chief Secretary, Government of Haryana, Development and Panchayat Department in March 2022 and October 2024; their reply was awaited (December 2024).

Recommendation: The Department may ensure strict compliance with the State Government's guidelines.

2.7 Non-distribution of annuity to Gram Panchayats

An amount of ₹ 10,000 per acre per year is payable by the State Government as annuity to the Gram Panchayats whose land was acquired under the Mahatma Gandhi Gramin Basti Yojana.

Three[7] BDPOs had received ₹ 84.10 lakh from District Development and Panchayat Offices (DDPOs) during the period 2014-19 for disbursement to GPs. Out of this, only ₹ 18.89 lakh was disbursed, and the remaining ₹ 65.21 lakh was lying undisbursed with these BDPOs, as detailed in ***Table 2.6***.

Table 2.6: Detail of non-distribution of Annuity to Gram Panchayats

(in ₹)

Name of District	Name of BDPO	Year	Amount received	Total amount	Amount Disbursed	Balance
Kurukshetra	Pipli	2014-15	8,23,438	41,17,190	0	41,17,190
		2015-16	8,23,438			
		2016-17	8,23,438			
		2017-18	8,23,438			
		2018-19	8,23,438			
Panchkula	Pinjore	2015-16	4,50,364	4,50,364	0	4,50,364
Palwal	Hathin	2018-19	38,42,940	38,42,940	18,89,178	19,53,762
Total			**84,10,494**	**84,10,494**	**18,89,178**	**65,21,316**

Non-disbursement of annuity to concerned GPs deprived the GPs of the benefit of compensation provided by the State Government.

The matter was referred to the Additional Chief Secretary, Government of Haryana, Development and Panchayat Department in August 2022; their reply was awaited (December 2024).

7 (i) Hathin (Palwal), (ii) Pinjore (Panchkula) and (iii) Pipli (Kurukshetra).

2.8 Irregularities in payments

(i) Non-obtaining signatures or thumb impressions on muster rolls

Rule 136(1) of the Haryana Panchayati Raj Finance, Budget, Accounts, Audit, Taxation and Work Rules, 1996 provides that in case work is carried out by a daily labourer, the person in charge of the work shall maintain a muster roll, and an acknowledgement of payment from payees shall be obtained on the muster roll.

Scrutiny of the records (April 2014 to November 2021) of two BDPOs (Beri and Pehowa), Executive Engineer, Panchayati Raj Institution (EE, PRI), Panipat and Zila Parishad Sonipat revealed that 210 labourers were engaged on muster rolls and ₹ 13.91 lakh was paid ***(Appendix 2.6)*** to them during November 2015 to March 2021. The payment of ₹ 13.91 lakh was made to the labourers without obtaining the signature or thumb impression of the payees. Making payment without the names and signatures/thumb impressions of labourers is suspected to be fraudulent.

Upon being pointed out, BDPO, Pehowa and DRDA, Panipat, stated (in July 2019 and January 2020) that the matter would be investigated. BDPO, Beri and Executive Engineer, Panchayati Raj Institution, Panipat, stated (July 2019 and February 2020) that muster rolls would be obtained from concerned labourers, and Zila Parishad Sonipat intimated during the exit conference that the reply would be sent later; however, the reply is still awaited (December 2024).

(ii) Same people are employed in more than one work simultaneously

Scrutiny of records (April 2014 to June 2019) of BDPO, Matanhail and Pehowa revealed that the payments of ₹ 1.24 lakh were made to 30 labourers for carrying out 10 works on muster rolls during May 2015 to October 2018 ***(Appendix 2.7)***. It was observed that these 15 labourers were employed in other work simultaneously during the same period. Since simultaneous employment of the same persons at different works is not possible, payments of ₹ 0.62 lakh made on the muster rolls are suspected to be fraudulent.

Upon being pointed out by the audit, BDPO, Pehowa and Matanhail stated (in July 2019 and August 2019) that a reply/action would be submitted/taken after the investigation. These irregularities in payments on muster rolls are serious and require proper investigation. The reply was awaited (December 2024).

(iii) Irregular payment of the Muster Roll

The Government of Haryana, Finance Department, directed (June 2014) to all the Departments in the State that all payments to the payees/beneficiaries by all departments of the Government will be made only by way of direct transfer into their bank accounts, and no exception to the rule will be allowed. It was reiterated that all payments from the State Treasury shall be made directly to the bank accounts of the beneficiaries/ultimate payee only.

During scrutiny of records for the period from March 2017 to November 2021 of Zila Parishad, Sonipat and Block Development and Panchayat Officer Kathura (Sonipat), it was observed that labour payment through muster rolls for different Development works was paid into accounts of the concerned SDE/JE/Assistant of the Panchayati Raj department instead of being paid directly into the bank accounts of the payee/labourers as per the above instructions. An amount of ₹ 1.46 crores in 87 cases was withdrawn from the treasury and transferred to the bank account of the concerned SDE/JE for making payment to labour engaged on muster rolls for different development works, as shown below in ***Table 2.7***:

Table: 2.7 Labour engaged on muster rolls for different development works

Sr.No.	Name	Number of cases	Amount (in ₹)
1	BDPO Kathura	44	30,75,430
2	Zila Parishad Sonipat	43	1,15,65,874
	Total	**87**	**1,46,41,304**

These officials/officers received this amount into their bank accounts, which contravenes the above Government instructions and poses the risk of non-payment or underpayment to the workers.

The matter was referred to the Additional Chief Secretary, Government of Haryana, Development and Panchayat Department in August 2022 and October 2024; their reply was awaited (December 2024).

2.9 Recoverable balances from ex-Sarpanches

Under Section 18 of the Haryana Panchayati Raj Act, 1994, the Sarpanch or Panch is responsible for the custody of the Gram Panchayat's property. The BDPO may order the handover of records and property to an authorised person before elections or in cases of suspension or removal. If a person fails to comply, the BDPO applies to the Executive Magistrate to recover the records or property.

Section 53 of the Act states that the BDPO must recover losses to Gram Panchayat funds resulting from neglect or misconduct by a Sarpanch or Panch during their term.

Scrutiny of records of 11[8] BDPOs revealed that cash balances amounting to ₹ 69.08 lakh had not been handed over by 89 ex-Sarpanch (***Appendix 2.8***) of 58 Gram Panchayats to the authorised persons. These cases relate to the period from 2002-03 to 2019-20.

8 (i) Badauli, (ii) Bapoli, (iii) Bhiwani, (iv) Dharuhera, (v) Hathin, (vi) Israna, (vii) Jaatusana, (viii) Nahar, (ix) Narwana, (x) Raipur Rani and (xi) Sirsa

Appropriate action as provided for in the Haryana Panchayati Raj Act, 1994, had not been taken against the defaulting ex-Sarpanches to recover the cash in hand. The matter was also brought out in earlier ATIRs; however, the issue persists. The Committee on Local Bodies and PRIs of the Haryana Vidhan Sabha has taken the irregularity seriously and recommended that responsibility for non-recovery of the concerned quarter be fixed and necessary action be taken to recover the amount.

The matter was referred to the Additional Chief Secretary, Government of Haryana, Development and Panchayat Department in April 2022 and October 2024; their reply was awaited (December 2024).

2.10 Non-recovery of penalty imposed under Right to Information Act, 2005

As per Section 20 of the RTI Act, 2005, the State Information Commission may impose a penalty on the State Public Information Officer (SPIO) while deciding a complaint or a second appeal. The penalty applies if the SPIO has refused to accept an application or has not provided information within 30 days of receiving it. The penalty amount should be recovered from the responsible SPIO and deposited in the State Government's Revenue Receipt head.

During scrutiny of records from April 2015 to March 2021 in the offices of District Development and Panchayat Officers at Sonipat, Sirsa, Gurugram, and Jind, it was observed that penalties in 87 cases had not been recovered. These penalties were imposed by the State Information Commission on SPIOs between 2013 and 2021 for not providing information under the RTI Act or violating the Act. The total amount was ₹ 16.27 lakh, as shown in ***Table 2.8***.

Table 2.8: DDPO wise amount of penalty paid

S.No.	Name of DDPO	Number of cases	Amount of Penalty (in ₹)
1	Sirsa	30	6,85,000
2	Jind	11	1,95,000
3	Sonepat	37	5,49,250
4	Gurugram	9	1,98,000
	Total	**87**	**16,27,250**

During the exit conference (January 2022), the Department stated that the matter would be investigated and a reply would be submitted to the audit; their reply was still awaited (December 2024).

PART B:

URBAN LOCAL BODIES

Part B: Urban Local Bodies

Chapter - III

Profile of the Urban Local Bodies

3.1 Introduction

The 74th Constitutional Amendment paved the way for the decentralisation of powers and the transfer of 18 functions, listed in the Twelfth Schedule of the Constitution, along with funds and functionaries, to the Urban Local Bodies (ULBs). The Government of Haryana enacted the Haryana Municipal Corporation Act, 1994, and amended the Haryana Municipal Act, 1973, to entrust powers and responsibilities to ULBs.

3.2 Audit arrangement

The Director, Local Audit Department (LAD), Haryana, is the statutory auditor of all Municipal Corporations, Municipal Councils and Municipal Committees.

The Eleventh Finance Commission (EFC) recommended that the CAG of India be entrusted with the responsibility for exercising control and supervision over the proper maintenance of accounts and their audit across all three tiers/levels of ULBs. The Thirteenth Finance Commission (TFC) further recommended that the State Government must plan for the placement of Annual Technical Inspection Report (ATIRs)[1] of CAG before the State Legislature. The State Government entrusted (August 2008) test audit of ULBs to the CAG under Section 20 (1) of the CAGs (Duties, Powers and Conditions of Service) Act, 1971 and also allowed the CAG to provide Technical Guidance (TG) to the Director, LAD, Haryana, regarding ULBs. The State Government further notified (in December 2011) that the ATIR of CAG and the Annual Report of LAD would be placed before the State Legislature.

The State Government has complied with the conditions of the ibid notification by placing ATIRs from 2009 to 2019 before the State Legislature, with the last placement (2017-19 report) on 22 March 2022. A separate Committee on Local Bodies and Panchayati Raj Institutions has also been constituted (May 2013) by the Haryana Vidhan Sabha for discussion of ATIRs, and all ATIRs up to 2017-19 have been discussed in the Vidhan Sabha. However, as of September 2024, 22 paragraphs pertaining to ATIRs 2011-2019 are pending.

The parameters of Technical Guidance and Support (TGS) to Statutory Auditor of ULBs, viz., the LAD, Haryana, for the purpose of strengthening public finance management and accountability in ULBs, have been prescribed in Regulations 120 to 122 of the Regulations on Audit and Accounts, 2020, issued by the CAG of India under Section 23 of CAG's (DPC) Act, 1971.

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1 ATIR is a report based on the results of audit of Panchayati Raj Institutions and Urban Local Bodies conducted by the O/o Principal Accountant General (Audit).

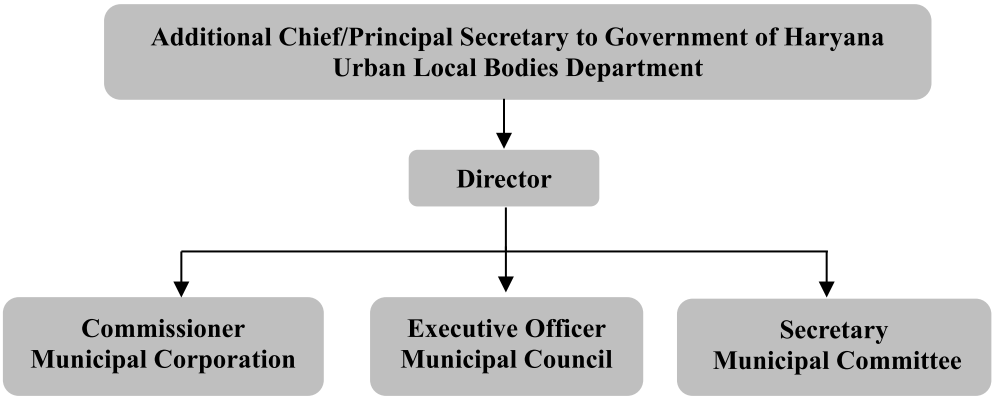
In pursuit of the task of providing TGS to LAD, the Office of the Principal Accountant General (Audit) organized a training programme in March 2021 on ‘Internal Control and Internal Audit (for ULB)’.

The 11[2] Inspection Reports of Municipalities (including Director, ULB) were sent to LAD during the period 2019-22 as an illustrative sample for their guidance.

3.3 Organizational structure of Urban Local Bodies

As of January 2024, the State has 11[3] Municipal Corporation, 23 Municipal Councils and 54 Municipal Committees. Urban Local Bodies (ULBs) are made up of elected members from each ward. The Mayor of a Municipal Corporation and the President of a Municipal Council or Committee are elected by a majority of these members, who represent different wards. Overall control of ULBs is held by the Additional Chief/Principal Secretary (ULBs) to the Government of Haryana, acting through the Director of the Urban Local Bodies Department. ***Chart 3.1*** provides the detailed organisational set-up of ULBs.

Chart 3.1: Organizational set-up of ULBs



3.3.1 Devolution of functions

The 74th Amendment to the Constitution was enacted to decentralise powers and functions to ULBs, ensuring the proper and planned growth of cities and towns with adequate infrastructure and basic amenities. The Government of Haryana has entrusted 18 functions to ULBs, as detailed in ***Table 3.1***.

[2] (i) DULB, (ii) Cheeka, (iii) Faridabad, (iv) Gannaur, (v) Gohana, (vi) Haily Mandi, (vii) Hansi, (viii) Karnal, (ix) Sohna, (x) Sonepat (Acctt. Wing) and (xi) Sonepat (Eng. Wing)

[3] (i) Ambala, (ii) Faridabad, (iii) Gurugram, (iv) Hisar, (v) Karnal, (vi) Manesar, (vii) Panchkula, (viii) Panipat, (ix) Rohtak, (x) Sonepat and (xi) Yamunanagar.

Table 3.1: Details of functions transferred to ULBs

Sr. No.	Functions Transferred to ULBs
	Functions where ULBs have full jurisdiction
1	Vital statistics including registration of births and deaths.
2	Burials and burial grounds, cremations, cremation grounds and electric crematoriums.
3	Cattle Ponds, prevention of cruelty to animals.
4	Regulation of slaughterhouses and tanneries.
	Functions where ULBs have major role with overlapping jurisdictions of State Government Departments and Parastatals
5	Roads and bridges.
6	Public amenities including street lighting, parking lots, bus stops and public conveniences.
7	Provision of urban amenities and facilities- parks, gardens and playgrounds.
	Functions where ULBs are mere implementing agencies
8	Planning for economic and social development.
9	Safeguarding the interest of weaker sections of the society including the handicapped and mentally retarded.
10	Urban poverty alleviation.
11	Slum improvement and upgradation.
	Functions where ULBs have limited role with overlapping jurisdictions of State Government Departments and Parastatals
12	Urban planning including town planning.
13	Regulation of land use and construction of buildings.
14	Water supply- domestic, industrial and commercial.
15	Public health sanitation, conservancy and solid waste management.
16	Fire services.
	Functions where ULBs have virtually no role
17	Urban forestry, protection of environment and promotion of ecological aspects.
18	Promotion of cultural, educational and aesthetic aspects.

The above table clearly shows that the devolution of functions is not uniform. Urban Local Bodies (ULBs) are assigned varying levels of responsibility. Some functions are performed exclusively by ULBs; others involve collaboration with state departments or parastatal agencies or require coordination within specific jurisdictions. Of the 18 functions, ULBs were solely responsible for four, had a negligible role in two, had limited involvement in five, acted only as implementing agencies for four, and they played a significant role in three by working alongside parastatal agencies or government departments.

3.4 Financial profile

3.4.1 Fund flow to ULBs

For the execution of various developmental works, ULBs receive funds mainly as grants from the Government of India (GOI) and the State Government. GOI grants include grants assigned under the recommendations of the Central Finance Commission (CFC) and grants for the implementation of schemes. The State Government receives grants through the devolution of net proceeds of total tax revenue, on the recommendations of the State Finance Commission (SFC), and for implementing State-sponsored schemes. Besides, revenue is mobilised by the ULBs through taxes, rents, fees, and licence issuance.

While Central Government and State Government grants are mainly utilised by the ULBs for the execution of Central- and State-sponsored schemes as per the guidelines issued by GOI and the State Government in this regard, the ULBs' own receipts are utilised for administrative expenses and for the execution of schemes/works formulated by the ULBs. The fund flow arrangements for major schemes under implementation in ULBs are given in ***Table 3.2***.

Table 3.2: Fund flow arrangements in major schemes

Sr. No.	Scheme	Fund flow Arrangements
1	National Urban Livelihood Mission (NULM)	Funding under NULM is shared between the Centre and the State in a 60:40 ratio. The objective of the scheme is to reduce poverty and vulnerability among urban poor households by enabling them to access gainful self-employment and skilled wage employment opportunities. State Urban Development Agency (SUDA), Haryana, is the implementing agency for the scheme. The release of the Centre's share to the State would be made in two instalments directly into the account of the State Mission Management Unit (SMMU) formed under SUDA. The SMMU further released the funds district-wise through City Mission Management Units (CMMU) as per targets set/projects received.
2.	Swachh Bharat Mission-Urban (SBM-U)	The SBM-U scheme is being implemented by the Ministry of Urban Development with effect from October 2014. Mission objectives include eliminating open defecation, eradicating manual scavenging, and promoting behavioural change towards healthy sanitation practices. In this scheme, the maximum assistance of ₹ 14,000/- per Individual Household Latrine (IHL) (GOI share ₹ 4,000 and Haryana State Government Share ₹ 10,000) shall be provided to beneficiaries. Haryana State Slum Clearance Board (HSCB) is the implementing agency for the scheme. HSCB receives funds from the GOI and the State Government in accordance with mission guidelines. Thereafter, the HSCB releases the funds to the concerned ULBs.
3.	Atal Mission for Rejuvenation and Urban Transformation (AMRUT)	AMRUT is a Centrally Sponsored Scheme covering 2015-20. Specifically, central assistance for projects is released in three instalments (20:40:40 of the approved cost) to strengthen urban infrastructure and improve slums. Furthermore, funding is shared between the Centre and the State Government. Additionally, the Haryana Urban Infrastructure Development Board, as the implementing agency, prepares the State Annual Action Plan (SAAP), receives funds from the Government of India and the State Government, and releases them in stages to the concerned ULBs based on their project progress and requirements.

3.4.2 Resources and utilisation of funds

The trend of resources and utilisation of funds of ULBs for the period from 2017-18 to 2021-22 is detailed in ***Table 3.3***.

Table 3.3: Time series data on resources and utilisation of funds of ULBs

(₹ in crore)

Particulars	2017-18		2018-19		2019-20		2020-21		2021-22	
	R	E	R	E	R	E	R	E	R	E
Central Finance Commission	433.28	433.28	177.87	177.87	972.00	730.11	609.00	561.00	606.00	362.48
State Finance Commission	250.00	250.00	318.00	318.00	936.42	936.42	1,493.00	1,493.00	1,500.00	1,351.51
Loans	0	0	0	0	0	0	0	0	0	0
Own Sources (Taxes and Non-Taxes)	2,878.63	2,878.63	2,266.14	2,767.64	1,580.04	1,580.04	1,516.71	2,296.52	2,495.87	2,483.40
Other grants[4]	3,861.06	3,861.06	2,691.75	2,691.75	2,087.80	1,539.59	2,512.53	1,662.22	2,632.67	2,632.67
Grand Total	**7,422.97**	**7,422.97**	**5,453.76**	**5,955.26**	**5,576.26**	**4,786.16**	**6,131.24**	**6,012.74**	**7,234.54**	**6,830.06**

Source: Figures provided by Director, Urban Local Bodies, Haryana

Note: R: Receipt and E: Expenditure

3.5 Accounting arrangement

The maintenance of accounts for Municipal Committees, Municipal Councils, and Municipal Corporations is governed by the Municipal Account Code, 1930. The codification pattern, based on the National Municipal Accounts Manual, had not been introduced as an amendment to the Haryana Municipal Accounts Code 1930. This amendment was under consideration, as stated by the Director, Urban Local Bodies, Haryana, in January 2021.

3.6 Audit coverage

The records of 34 ULBs (eight[5] Municipal Corporations, eight[6] Municipal Councils, 18[7] Municipal Committees), Principal Secretary, Urban Local Bodies Haryana, one State Urban Development Authority, Panchkula, five City Mission Management Unit[8], and the Directorate, Urban Local Bodies Haryana were test checked during the period 2019-20 to 2021-22.

4 Other grants include grants received for Centrally Sponsored Schemes, State Plan Schemes and Central & State sharing schemes.

5 (i) Ambala, (ii) Faridabad, (iii) Gurugram, (iv) Hisar, (v) Karnal, (vi) Panchkula, (vii) Sonepat and (viii) Yamunanagar

6 (i) Bhiwani, (ii) Gohana, (iii) Hansi, (iv) Palwal, (v) Rewari, (vi) Sohna, (vii) Thanesar and (viii) Tohana

7 (i) Barwala, (ii). Bawal, (iii) Beri, (iv) Cheeka, (v) Dharuhera, (vi) Gannuar, (vii) Hailymandi, (viii) Kalanwali, (ix) Ladwa, (x) Meham, (xi) Mohindergarh, (xii) Pehowa, (xiii) Rajound, (xiv) Rania, (xv) Sampla, (xvi) Shahbad, (xvii) Taraori and (xviii) Uklana

8 (i) Bhiwani, (ii) Kurukshetra, (iii) Panipat, (iv) Rewari and (v) Yamunanagar

3.7 Outstanding Inspection Reports and Paragraphs

The Commissioners/ Executive Officers/ Secretaries of the Municipal Corporations, Municipal Councils and Municipal Committees respectively, are required to rectify the defects/omissions as pointed out in the audit observations, contained in the Inspection Reports (IRs), issued by the Principal Accountant General (Audit), Haryana and report compliance/ response to settle the audit observations. The details of IRs and paragraphs issued up to September 2024, and outstanding IRs and paragraphs (settled upto December 2024) are shown in ***Table 3.4***.

Table 3.4: Position of outstanding IRs/Paragraphs of ULBs

Year of issue of Inspection Reports	Opening balance of outstanding IR/Paras		Addition		Total		No. of IRs/ paras settled		No. of outstanding IR/Paras	
	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras
2017-18	221	1,350	40	365	1	1,715	0	62	261	1,653
2018-19	261	1,653	26	376	287	2,029	0	89	287	1,940
2019-20	287	1,940	18	291	305	2,231	0	84	305	2,147
2020-21	305	2,147	8	105	313	2,252	0	28	313	2,224
2021-22	313	2,224	15	181	328	2,405	0	36	328	2,369
2022-23	328	2,369	10	104	338	2,473	0	05	338	2,468
2023-24	338	2,468	34	288	372	2,756	0	29	372	2,727
Total			**151**	**1,710**				**333**		

As is evident from the above table, the outstanding paragraphs increased to 2727 in 2023-24 from 1653 in 2017-18. The high pendency of paragraphs for compliance indicates lack of the required attention and effective action to ensure accountability.

Chapter - IV

Results of audit of Urban Local Bodies

Urban Local Bodies Department

4.1 Loss due to delay in leasing of land and incorrect calculation of lease

Hotel Taj Vivanta Suraj Kund had requested (August & October 2015) the Municipal Corporation, Faridabad (MCF) to lease 1.5 acres of land adjacent to the hotel for development as a lawn and for use in the hotel's banquet functions.

However, MCF granted permission (December 2015) to the Hotel only for the development, landscaping and maintenance of the land for three years. No permission was granted to use the land for banquet functions. Later, on a complaint from a citizen, the MCF found (October 2017) that the hotel was also using this land for commercial activities (hosting parties). Thereafter, MCF granted permission (August 2018) to the hotel under Section 164(a) (ii)[1] of the Haryana Municipal Corporation Act, 1994, to hold functions on this land at a rate of ₹ 12.23 lakh per annum (six *per cent* of the current collector rate) for 11 months, totaling ₹11.22 lakh. The MCF had not granted permission with retrospective effect from January 2016 to July 2018, during which the Hotel had used the land for banquet purposes without authorization. This resulted in financial loss of ₹ 39.07 lakh[2] to MCF.

Further, as per directions of the Director, Urban Local Bodies (April 2016), the reserve price/market rate for lease by MCF was to be fixed by a committee chaired by the Commissioner, Gurugram Division. However, the rates were set by an internal committee of MCF officials. The annual lease charges were worked out at the rates prescribed for the grant of permission for the installation of towers, as per Para 2.2 of the Communication & Connectivity Infrastructure Policy (CCIP), 2013, which had been six *per cent* of the collector rate and was revised to 10 *per cent* in September 2017. This led to a short assessment of lease charges by ₹ 7.47 lakh[3] for the period August 2018 to June 2019. Thus, due to non-leasing of land and short assessment of lease charges against the criteria adopted, MCF suffered a financial loss of ₹ 46.54 lakh (₹ 39.07 lakh + ₹ 7.47 lakh).

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1 Section 164 (a)(ii) authorizes the Municipal Corporation to grant a lease not exceeding a period of 10 years, of any immovable property belonging to the Corporation.

2 ₹ 39.07 lakh = ₹ 20.38 lakh (at the rate of six *per cent* of the current collector rate) {(₹ 12.23 lakh/12) x 20 months (January 2016 to August 2017)} + ₹ 18.69 lakh (at the revised rate of 10 *per cent* of the current collector rate) {(₹ 20.39 lakh/12) x 11 months (September 2017 to July 2018)}.

3 Short assessment of ₹ 7.47 lakh for the period August 2018 to June 2019 (11 months) = ₹ 18.69 lakh (due for assessment at the revised rate of 10 *per cent* of the collector rate)- ₹ 11.22 lakh (actual assessment done at the rate of six *per cent* of the collector rate).

On being pointed out, MCF stated (July 2019) that the applicant had asked to develop the adjacent land as lawn and had not given in writing for the payment of rent/fees for the said land; therefore, the land was given only for the maintenance of greenery. Lease charges at the rate of six *per cent* of the collector rate had been levied in cases where permission was granted for the installation of towers and petrol pumps, etc. After the applicant requested permission to use the land for commercial purposes (January 2018), permission was granted. MCF further stated (October 2022) that hotel management had requested permission to use the land for occasional purposes, which was granted, and that usage charges were imposed and recovered from the management. MCF had never given land on lease.

The reply is not acceptable, as the hotel had clearly requested that the MCF lease the adjacent land to develop it as a lawn and use it for the hotel's banquet functions. Therefore, the argument that the land was given for occasional use does not stand. Further, the lease charges were revised to 10 *per cent* of the collector rate from September 2017, but the lease amount was calculated at 6 *per cent* of the collector rate.

The matter was referred to the Additional Chief Secretary, Government of Haryana, Urban Local Bodies Department, in June 2022. As of October 2024, no reply had been received, and as of December 2025, their response was still pending.

Recommendation: The State Government should formulate guidelines for Urban Local Bodies to lease out land.

4.2 Non-recovery of Development charges

The Haryana Management of Civic Amenities Infrastructure Deficient Municipal Areas (Special Provisions) Act, 2016 came into force on 21 April 2016. The Act provides for special provisions to ensure essential services[4] in civic amenities and infrastructure-deficient municipal areas. Section 3 of the Act provides that the Government may, by notification in the Official Gazette, declare any area of the municipal area to be a civic amenities and infrastructure-deficient area. The concerned municipalities are required to initiate action to provide essential services in the area, and the plots or buildings located in the declared area shall, subject to payment of a fee and fulfilment of the terms and conditions within the specified time, be deemed regularised (Section 5). Further, the policy mechanism for implementing provisions of the Act provides that the municipality shall prepare a detailed list of plots in the notified colony along with the owner's name, area of plot and number of dwelling units on the plot (within 2 months from notification of colonies) and shall immediately issue

[4] Water supply, sewerage, roads and streetlights.

public notice in Newspapers to submit building plans and development charges. The MC should also issue individual notices to property owners to improve the recovery of development charges and the submission of building plans.

The State Government through its orders dated 27 September 2018 had directed levy of development charges at the rate of ₹ 500 per sq. meter in case of Municipal Corporation, Gurugram and Faridabad, ₹ 360 per sq. meter for other Municipal Corporations, ₹ 240 per sq. meter for Municipal Councils and ₹ 160 per sq. meter for Municipal Committees or five *per cent* of collector rate[5], whichever is higher, to be recovered from the property owners of notified colonies. During scrutiny of records (April 2014 to March 2020) of 17 MCs, it was noticed that the State Government notified (September 2018) 176 colonies of these MCs as civic amenities and infrastructure-deficient areas under the Haryana Management of Civic Amenities and Infrastructure Deficient Municipal Areas (Special Provision) Act 2016. In these colonies, development charges of ₹ 140.79 crore were to be recovered for built-up area measuring 43,11,081.89 square meters as detailed in ***Table 4.1***.

Table 4.1: Recoverable development charges in MCs

Sr. No.	Name of MC	No. of colonies notified	Area covered by these colonies	Amount recoverable	Recovery made as intimated by MC
			(in sq mtr)	(₹ in crore)	
1.	Karnal	23	11,75,693.80	42.32	
2.	Rewari	22	7,79,262.59	18.7	3.47
3.	Ambala	25	4,67,978.43	16.85	
4.	Gurugram	17	4,63,850.63	23.19	
5.	Hisar	14	3,32,449.22	11.97	
6.	Thanesar	13	2,92,263.94	7.01	
7.	Sonepat	4	2,42,770.89	8.74	0.31
8.	Panchkula	6	1,43,987.40	5.18	
9.	Ladwa	13	1,09,791.20	1.76	
10.	Dharuhera	4	1,03,892.94	1.66	
11.	Shahbad	12	67,784.84	1.08	
12.	Taraori	8	51,435.54	0.82	
13.	Gannaur	3	23,345.42	0.50	
14.	Bawal	5	18,372.73	0.29	
15.	Meham	5	16,794.45	0.27	0.03
16.	Hansi	1	13,435.56	0.32	
17.	Kalanwali	1	7,972.31	0.13	
	Total	**176**	**43,11,081.89**	**140.79**	

[5] As collector rates for notified areas were not available, the working of recoverable development charges has been done ignoring collector rates.

It was observed during the audit that, even after several years, these Municipalities had not taken vigorous steps to recover the development charges. These Municipalities had failed to issue timely notices to the plot owners for the recovery of development charges.

Similar audit observations were raised in previous audits and included in the Annual Technical Inspection Report (ATIR) for 2014-15 and 2016-17. In its meeting on 20 April 2021, the Committee on Local Bodies and Panchayati Raj Institutions of the Vidhan Sabha dropped the para, directing the department to recover the balance development charges noted by the Audit and to submit periodic updates. Audit observed that recovery remained very poor despite these recommendations.

The issue was escalated to the Additional Chief Secretary, Government of Haryana, Urban Local Bodies Department in July 2021 and again in October 2024; as of December 2025, a response was still pending.

4.3 Under assessment of Right of way charges

The Government of Haryana notified the Communication and Connectivity Infrastructure Policy (CCIP) 2017 vide notification dated 6 September 2017 to simplify the process for obtaining permission for the Right of Way under the provisions of the Communication and Connectivity Infrastructure in Haryana. As per clause 14.2, this policy shall supersede all previous sets of Rules/Byelaws/Policies/Guidelines issued on the subject by the respective departments/agencies, including byelaws issued by the Urban Local Bodies Department.

As per para 2.1 (A) of Appendix 2 of the CCIP 2017, one-time administrative charges at the rate of ₹ 1,000 per km were to be charged for the grant of permission for the laying of underground communication and connectivity infrastructure. As per para 2.2.2 (b) of Appendix 2 of the policy, in case of lands and buildings belonging to Appropriate Authority (Municipalities), an annual charge at the rate of 10 *per cent* of the applicable collector rate was to be recovered by the concerned Appropriate Authority.

During a review of the Municipal Corporation, Panchkula (MCP) records in February 2020, it was found that between October 2017 and April 2019, MCP granted 18 permissions to Telecom firms such as Tata Communications, Reliance Jio, and Bharti Airtel for laying underground Telecom Cable after the notification of CCIP 2017. MCP levied charges of ₹ 1.26 crore under the Haryana Municipal Corporation (Communication and Connectivity) Byelaws, 2013 at 6 *per cent*, instead of 10 *per cent* as required by CCIP 2017. According to CCIP 2017, ₹ 2.81 crore should have been charged (***Appendix 4.1***), resulting in a short levy of ₹ 1.55 crore.

Further, it was observed that the MCP granted permission (September 2018 to April 2019) for the establishment of 23 mobile towers and annual lease charges of ₹ 70.57 lakh at the rate of six *per cent* were levied for such permissions under the Byelaws, 2013, whereas charges of ₹ 117.62 lakh at the rate of 10 *per cent* were required to be levied under CCIP 2017. This resulted in under assessment of annual lease charges amounting to ₹ 47.05 lakh ***(Appendix 4.2)***.

On being pointed out, MCP stated (June 2021) that the Director, Urban Local Bodies, clarified in April 2018 and December 2019 to process all the cases of Communication and Connectivity Infrastructure in Local Bodies as per the Byelaws, 2013. Reply is not tenable, as the Byelaws, 2013 were superseded by CCIP 2017 *w.e.f* 6 September 2017, and the Administrative Secretary, Urban Local Bodies, was among the members of the State Level Telecom Committee constituted under CCIP 2017 to address Public Grievances.

MCP reiterated (June 2023) that the Haryana Municipal Corporation (Communication and Connectivity) Byelaws, 2013, are applicable to Municipal Corporations in the State. Further, the Director, Urban Local Bodies, had also clarified (January 2020) that the above-mentioned Byelaws are to be followed by the Municipal Corporation.

The reply is not acceptable, as Paragraph 14.2 of the CCIP, 2017, states that the CCIP supersedes all sets of rules, byelaws, policies, guidelines, etc., issued on the subject by the respective departments/agencies.

The matter was taken up (August 2023) with the Director, Urban Local Bodies Department, to obtain the rationale for the clarifications issued to field offices for collecting right-of-way charges as per the Byelaws, 2013, while the CCIP-2017 had superseded the byelaws. The reply is awaited.

The matter was referred to the Additional Chief Secretary, Urban Local Bodies Department, Government of Haryana, in August 2022 and October 2024. As of December 2025, their reply is still awaited.

4.4 Recoverable shop rent

Rule XI. 4. (2) of Municipal Account Code, 1930, provides that Rules governing the collection of taxes shall apply *mutatis mutandis* to the collection of rents. The State Government issued instructions (March 2019) that, in case of delay in the deposit of rent, interest at 12 *per cent* per annum should be recovered from the defaulters.

During scrutiny of records of 11 Municipalities (April 2014 to September 2019), it was noticed that the lease rent of shops amounting to ₹ 30.82 crore was outstanding as per the details given in ***Table 4.2***.

Table 4.2: Detail of outstanding lease rent of Municipal shops

Sr. No.	Name of Municipality	Audit Period	Amount (₹ in lakh)	Management Reply
1	Municipal Corporation, Ambala	January 2018 to March 2019	33.30	Reply not furnished.
2	Municipal Corporation, Sonepat	April 2018 to March 2019	201.95	MC intimated (October 2022) that **₹ 200.00 lakh** has been recovered for the said period.
3	Municipal Corporation, Yamunanagar	April 2018 to March 2019	159.27	MC intimated (October 2022) that **₹ 60.06 lakh** has been recovered up to March 2022.
4	Municipal Council, Bhiwani	April 2016 to March 2019	6.53	MC intimated (October 2022) that **₹ 0.82 lakh** has been recovered from their outstanding amount and ₹ 5.71 lakh is still outstanding.
5	Municipal Council, Rewari	April 2016 to June 2019	92.10	MC intimated (November 2022) that **₹ 1.15 lakh** has been recovered.
6	Municipal Council, Thanesar	April 2016 to May 2019	1,874.95	MC intimated (October 2022) that for 71 shops, ₹ 1,878.98 lakh was recoverable. Only **₹ 25 lakh** had been recovered so far. Court cases had been filed under Public Premises (Eviction of unauthorized occupants) Act, 1971.
7	Municipal Committee, Bawal	April 2014 to September 2019	518.53	MC intimated (November 2022) that **₹ 115.76 lakh** had been recovered from the amount recoverable up to March 2020. Matters relating recoverable amount of ₹ 380.14 lakh were pending with Courts. Notices have been issued for recovery of remaining ₹ 22.62 lakh.
8	Municipal Committee, Kalanwali	April 2014 to September 2019	33.38	Reply not furnished.
9	Municipal Committee, Ladwa	April 2014 to April 2019	6.13	MC intimated (October 2022) that **₹ 4.90 lakh** has been recovered and ₹ 1.23 lakh are outstanding.
10	Municipal Committee, Sampla	April 2014 to July 2019	68.60	MC intimated (October 2022) that **₹ 18.68 lakh** has been recovered.
11	Municipal Committee, Shahbad	April 2014 to March 2019	87.74	MC intimated (October 2022) that **₹ 10.23 lakh** has been recovered.
	Total		**3,082.48**	

As is evident from above table, 9 Municipalities out of 11 recovered only ₹ 4.37 crore.

The matter was referred to the Additional Chief Secretary, Government of Haryana, Urban Local Bodies Department in August 2022 and October 2024; their reply was awaited (December 2025).

Recommendation: MCs concerned should strengthen and develop a system for the timely recovery of rent.

4.5 Not availing of exemption from Goods and Services Tax

Government of India, Ministry of Finance (Department of Revenue) vide their Notification (28 June 2017) exempted Goods and Services Tax (GST) on pure services[6] (excluding works contract service or other composite supplies involving supply of any goods) provided to the local authority by way of any activity in relation to any function entrusted to a Municipality under Article 243W of the Constitution of India. The Government of Haryana has entrusted 18 functions, i.e., urban planning, water supply for domestic and public health purposes, sanitation, solid waste management, fire services, etc., listed in the Twelfth Schedule of the Constitution (under Article 243W), to the Municipalities. Accordingly, Municipalities were not required to pay GST on the bills of manpower supplied for various activities covered under these functions from July 2017 onwards.

Scrutiny of records of 13[7] Municipalities and Director General, Urban Local Bodies (April 2014 to March 2020) revealed that an amount of ₹ 64.05 crore was paid to the manpower supplying agencies to perform activities relating to sanitation, fire services, etc. during the period from April 2014 to November 2019. Audit observed that these Municipalities had not availed the GST exemption as envisaged in the exemption notification and paid ₹ 9.40 crore ***(Appendix 4.3)*** on account of GST, resulting in an additional burden of ₹ 9.40 crore.

MC, Gurugram stated (February 2020) that the contractor provides sanitation and similar services, including the supply of manpower, a tractor dumper, and a JCB, and that the composite supply is taxable.

Reply is not satisfactory as the Government of India, Ministry of Finance, has clarified on 31st July 2018 that the composite supply of goods and services, to a local authority, in which the value of the supply of goods constitutes not more than 25 *per cent* of the value of the said composite supply, is tax-free. In these cases, the value of goods was less than 25 *per cent* of the contract value.

6 Supply of services without involving any supply of goods would be treated as pure services.

7 (i) Faridabad, (ii) Gurugram, (iii) Hisar, (iv) Karnal, (v) Panchkula, (vi) Sonipat, (vii) Thanesar, (viii) Rewari, (ix) Bawal, (x) Dharuhera, (xi) Kalanwali, (xii) Meham and (xiii) Mahendragarh.

MC, Sonipat stated (October 2022) that the firm had deposited the GST to the Government through the GST return. MC, Rewari stated (November 2022) that notice had been issued to the agency. MC, Thanesar stated (November 2024) that services provided did not fall under the exempted category under Article 243W of the Constitution.

The reply was not acceptable as manpower was pure service and fell under the category of exempted services. MC, Mahendragarh stated (November 2022) that in the future, action will be taken as per the rule after verification of records. The outcome was still awaited (December 2024).

The matter was referred to the Additional Chief Secretary, Government of Haryana, Urban Local Bodies Department, in August 2022. Their reply was awaited (December 2025).

Recommendation: MCs should be vigilant while accepting claims and making payments that are not statutorily payable.

4.6 Outstanding advances

Rule XVII.14 of the Municipal Account Code, 1930 stipulates that advances should be adjusted within the prescribed time limit. Further, advances should be granted to a member of the MC or a servant of the MC, only when no previous advance is outstanding against the person concerned, without good and sufficient reasons.

Test-check of records for the period April 2014 to November 2019 of four Municipalities revealed that advances aggregating to ₹ 95.94 lakh[8] sanctioned to employees of Municipalities/Work Executing Agencies/Centre and State Government Departments/Corporations were pending for adjustment. Audit further observed that in Municipal Corporation, Hisar, advances were given to those persons/employees against whom earlier advances were outstanding, which was a violation of codal provisions. Period-wise analysis of pending advances is shown in ***Table 4.3***.

Table 4.3: Period-wise analysis of pending advances

Sr. No.	Period	Number of advances	Amount (in ₹)
1	Pendency more than one year but less than five years	17	93,56,548
2	Pendency more than five years but less than 10 years	3	2,17,200
3	Pendency more than 10 years	2	20,000
	Total	**22**	**95,93,748**

8 Municipal Corporation: (i) Hisar ₹ 90.30 lakh, Municipal Committee: (ii) Mahendergarh ₹ 0.55 lakh, (iii) Bawal ₹ 1.32 lakh and (iv) Shahbad ₹ 3.77 lakh.

Audit observed that no time limit was prescribed[9] for the adjustment of advances. The long-term pendency of advances posed a risk of misappropriation.

MC, Shahabad intimated (October 2022) that an adjustment of ₹ 3.07 lakh had been made from ₹ 3.77 lakh. But recovery/adjustment documents were not provided to the audit.

The matter was referred to the Additional Chief Secretary, Government of Haryana, Urban Local Bodies Department in August 2022 and October 2024; their reply was awaited (December 2025).

Recommendation: Besides expediting recovery/adjustment, MCs concerned should prescribe the time limit for the adjustment of advances.

4.7 Purchases made on quotation basis instead of e-tendering

The Director, Urban Local Bodies (DULB), Haryana, informed (November 2014) all the Municipalities of the State Government's decision to use the e-tendering system for all civil works, purchase of stores, or engagement of labour under the outsourcing policy, with effect from December 2014. The orders were reiterated, and it was directed (April 2015) that disciplinary action would be taken against the erring officers/officials. Further, it was decided (June 2016) by the Government that the minimum threshold value of e-tendering in respect of procurement of stores/goods/works/services in the State would be ₹ one lakh in each case (without any splitting of order).

During audit (2019-20) of three[10] Municipalities, it was observed that an expenditure of ₹ 71.83 lakh ***(Appendix 4.4)*** was incurred in 23 cases for procurement of furniture, air conditioners, other store items and execution of works during April 2014 to November 2019. The audit observed that all purchases were made on a quotation basis rather than through e-tendering, which contravened the Government's decision ibid.

In reply, the concerned Municipalities stated that the matter will be investigated and a reply will be furnished accordingly. The outcome in these cases was awaited.

The case was referred to the Additional Chief Secretary, Urban Local Bodies Department, Government of Haryana, in August 2022. Their reply was awaited as of December 2025.

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9 Para XVII.14 (5)(ii) Municipal Account Code provides that committee shall prescribe time limit for accounting/refunding of Advance.

10 (i) Municipal Corporation, Hisar, (ii) Municipal Committee, Sampla and (iii) Municipal Committee, Bawal.

Recommendation: DULB should fix responsibility in case of violation of its directions to procure stores/goods/works/services through e-tendering as required under the provisions.

4.8 Avoidable payment of interest and penalty for late/non-depositing of Employees' Provident Fund and Service tax

A. Late/non-depositing of Employees' Provident Fund

Para 38 of the Employees' Provident Fund (EPF) Scheme, 1952, Para 3 of the Employees' Pension Scheme, 1995 and Para 8(1) of the Employees Linked Deposit Insurance (ELDI) Scheme, 1976 stipulate that the employer shall deposit the Employees Provident Fund, Pension Fund and insurance contribution within 15 days of the close of every month. If the employer fails to do so, he is liable to pay interest under Section 7Q of the Employees' Provident Fund and Miscellaneous Provisions Act, 1952 and a penalty under Section 14 B on the defaulted amount.

During scrutiny of records pertaining to the period January 2011 to August 2019 in seven Municipalities[11], it was noticed (June to September 2019) that there were cases of delays or non-deposit of Provident Fund, Pension Fund and insurance contributions. Employee Provident Fund Organisation (EPFO) levied interest and penalty amounting to ₹ 133.51[12] lakh on these Municipalities for late/non-deposit of EPF of contractual employees for sanitation work.

Four[13] Municipalities stated that there was a delay due to scarcity of funds and frequent transfers of the Secretary. Municipal Committee, Mahendragarh, intimated that contributions could not be deposited due to the non-availability of funds.

The reply is not satisfactory, as the payment of the penalty and interest has imposed an additional financial burden on the Municipalities. Municipalities should have managed their finances well so that statutory payments are made in time.

Municipal Committee, Naraingarh (MCN) (March 2023) stated that funds were unavailable for salary payments, resulting in late payment of EPF dues. MC, Thanesar, replied (November 2024) that, due to a weak financial position, EPF payments could not be made.

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11 Municipal Council: Bhiwani, Hansi, Rewari and Thanesar, Municipal Committee: Beri, Mahendragarh and Naraingarh.

12 Municipal Council: Bhiwani ₹ 74.37 lakh Hansi ₹ 12.03 lakh, Rewari ₹ 5.68 lakh and Thanesar ₹ 3.91 lakh, Municipal Committee: Beri ₹ 7.20 lakh, Naraingarh ₹ 10.72 lakh and Mahendragarh ₹ 19.59 lakh.

13 Municipal Council: Hansi, Rewari and Thanesar, Municipal Committee: Beri.

The reply is not acceptable, as the MCs were required to comply with the Act's statutory provisions. However, their non-compliance incurred a penalty, adding an extra financial burden. Furthermore, MCN did not avail itself of the opportunity to present its case as provided for in the notice dated August 2017.

B. Interest paid due to the late deposit of the service tax

Section 75 of the Finance Act, 1994, provides that every person liable to pay service tax in accordance with the provisions of Section 68 or rules made thereunder, who fails to credit the tax or any part thereof to the account of the Central Government within the period prescribed, shall pay simple interest.

During scrutiny of records (July 2017 to March 2019) of the Municipal Corporation, Karnal (MCK), it was noticed (May 2019) that the MC had delayed in depositing service tax collected on the rent of shops/sale of space for advertisement for the period June 2007 to March 2011. As such, interest of ₹ 38.29 lakh was levied for the late deposit of service tax, which was paid in February and July 2018.

The MCK stated (May 2019) that the interest on service tax deposited by the office was an old case. The reply was not based on facts, as the interest was paid in February 2018 (₹ 10.60 lakh) and July 2018 (₹ 27.69 lakh).

The matter was referred to the Additional Chief Secretary, Government of Haryana, Urban Local Bodies in July 2022 and October 2024; their reply was awaited (December 2025).

Recommendation**: **The MCs need to ensure that all kinds of statutory dues are deposited on time. Responsibility should be fixed on the MC officials for the delay in depositing the service tax, resulting in an extra burden of interest.

4.9 Recoverable amount of concession fee from agencies

Municipal Corporation, Faridabad (MCF) had decided (August 2018) to execute the work of development, marketing and maintenance of uni-poles and gantries in Faridabad through outsourcing agencies. A total of 215 outdoor sites were identified for advertising auction across three zones: New Industrial Township (NIT), Faridabad (92 sites), Old Faridabad (110 sites), and Ballabhgarh (13 sites). MCF awarded (December 2018[14] and September 2019[15]) the work for these three zones to three[16] agencies.

[14] Contract made operational on 27 December 2018.

[15] Contracts made operational on 10 September 2019 and 07 October 2019.

[16] NIT, Faridabad (92 sites): M/s Square Outdoor Services Advertisement; Old Faridabad (110 sites): M/s Shree Shyam Enterprises and Ballabgarh (13 sites): M/s Global Advertisement, Faridabad.

As per clause 11.1(a) of the agreement, the concessionaire/contractor had to pay the MCF concession fee quarterly in advance, with an annual increase of 5 *per cent*. Clause 16.1.1 of the agreement sets out the events of default on the part of the concessionaire, including a delay of more than 60 days in making payment. MCF had been empowered under Clause 16.3.1 to give preliminary notice in the event of a default and to issue a notice terminating the agreement.

During the test check of records (December 2021) in MCF, it was observed that these three agencies had not deposited the concession fee since the date of operation. Only preliminary notices were issued (July 2021) to these agencies for depositing the fee. It was noted that the concession fee of ₹ 8.09 crore (***Appendix 4.5***) was recoverable from the concessionaires/contractors. No action was taken to terminate the agreements and take possession of the sites from the concessionaire. Thus, an undue benefit of ₹ 8.09 crore was granted to the agencies, resulting in a revenue loss of that amount to MCF.

The matter was referred to the Additional Chief Secretary, Government of Haryana, Urban Local Bodies Department in October 2022 and October 2024; their replies were awaited (December 2025).

4.10 Short/non-assessment of property tax

Section 87 of the Haryana Municipal Corporation Act, 1994, provides that the Corporation shall levy the property tax payable by the owner on buildings and lands. The Urban Local Bodies Department notification (11 October 2013) provided for the levy of property tax from 2010-11 onwards at prescribed rates, depending on the purpose of use of the building and land; the size of the plot; the covered or carpet area; the leased-out area, etc. Further, Section 89(1) (b) of the Act provides for the levying of fire tax, which was fixed as 10 *per cent* of the property tax vide notification of June 2012.

As per clause 2 B(b) (ii) of the notification, properties under Commercial Space (shopping malls, multiplexes or commercial office space, etc.) having a carpet area of more than 1000 sq ft. attract property tax at the rate of ₹ 15 per square foot per year for A1 cities and ₹ 11.25 per square foot per year for A2 cities. If the commercial space, or part thereof, is rented/leased out, the property tax would be 1.25 times the above rates for the rented or leased-out area. As per clause 2 F, property tax for stand-alone Cinema Halls or those located in Malls/Multiplexes, Banks is leviable on the carpet area at the rate applicable to full commercial spaces. For Hotels up to three stars, property tax at the rate of 75 *per cent* of the commercial space rate and above three stars at the rate of 125 *per cent* of the commercial space rate is leviable. Basements are not exempt from property taxes.

(i) Municipal Corporation, Faridabad

During the test check (July 2021) of records in the Municipal Corporation, Faridabad (MCF), it was observed that a firm, namely Godavari Shilpkala Private Limited (GSPL), requested MCF (October 2020) for assessment of property tax and fire tax for the year 2020-21. At the firm's request, the property tax and fire tax totalling ₹ 126.42 lakh were reassessed based on GSPL's carpet area. But the area of the basement was excluded from the calculation of the total carpet area, which was in violation of the Government notification. As such, excluding the basement area from the property tax calculation was deficient.

Audit calculated the property tax recoverable from GSPL, after including the basement area, at ₹ 191.60 lakh. As such, there was a short assessment of property tax and fire tax for the year 2020-21 of ₹ 65.18 lakh**.** The property and fire tax deposited (₹ 197.98[17]) by the GSPL during 2017-18, 2018-19, and 2019-20 was also deficient, but no demand for the deficient tax for previous years was raised. The assessment of property tax and fire tax for the years 2017-18, 2018-19 and 2019-20 was deficient to the extent of ₹ 376.82[18] lakh. Thus, due to a short assessment of property and fire taxes, MCF incurred a revenue loss of ₹ 442 lakh.

(ii) Municipal Corporation, Panchkula

During the test check of records in Municipal Corporation, Panchkula (MCP), it was observed that MCP had assessed property and fire tax of Fame Shalimar Shopping Mall, Site No 5, Sector 5, Panchkula, for the period 2010-11 to 2020-21 on the carpet area declared by the owner, without including the area of the three basements. The owner requested (in June 2017) that the carpet area be calculated in accordance with the sanctioned building plan. Commissioner, MCP passed an order (March 2021) that basements which are exclusively used for parking purposes, either in shop or commercial space, shall be exempted from the assessment of property tax, and the property tax shall be calculated on the carpet area only, excluding the parking space as declared by the owner. Audit observed that this was done in contravention of the clause of notification dated 11th October 2013, which stated that basements of Houses (Residential Properties) as per point 2(A)(a) and Shops as per point 2B(a) were exempt from the levy of property tax. The property tax is leviable on the basements of the commercial spaces as mentioned in point 2(B)(b). It was further observed that MCP is levying property and fire taxes on the basements of other similar commercial properties under its jurisdiction.

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17 ₹ 197.98 lakh = 2017-18: ₹ 61.44 lakh + 2018-19: ₹ 68.27 lakh + 2019-20: ₹ 68.27 lakh.

18 ₹ 376.82 lakh = ₹ 574.80 lakh {Assessed tax: ₹ 191.60 lakh x 3 years (2017-18 to 2019-20)} - ₹ 197.98 lakh (Tax deposited during the period 2017-18, 2018-19 and 2019-20).

Non-assessment of property tax as per the approved plan and grant of inadmissible exemption resulted in short assessment of property and fire tax amounting to ₹ 162.77 lakh for the period from 2010-11 to 2020-21.

The Municipal Corporation, Panchkula, stated (June 2021) that the assessment was made based on a decision taken by the Commissioner, Municipal Corporation, Panchkula.

The reply is not acceptable, as the assessment was to be made in accordance with the prescribed rates set out in the applicable notification for the period. Additionally, further examination revealed that misclassification of property type, calculation of property tax on plot area rather than carpet area, and exclusion of the basement area resulted in a shortfall of ₹ 24.69 lakh in the property tax levy for the year 2019-20.

The Municipal Corporation, Panchkula, stated (June 2021) that property tax was calculated based on a survey conducted by a private agency. Efforts to recover property taxes will be made in future.

(iii) Non-recovery of property tax

During scrutiny of the records of the Municipal Corporation, Karnal, and the Municipal Committee, Rajound, it was noticed that recovery of Property Tax amounting to ₹ 303.63[19] crore from residential and non-residential buildings and land was pending for the period 2014-20. Thus, non-recovery of property tax by the concerned MCs adversely impacts their finances.

The matter was referred to the Additional Chief Secretary, Government of Haryana, Urban Local Bodies Department, in October 2022; as of December 2025, no reply had been received. Timely resolution of this issue remains essential to safeguard the fiscal health of the Municipal Corporation and Committee.

4.11 Infructuous expenditure on E-services and I-cloud services

The Municipal Corporation, Faridabad (MCF) awarded (July 2018) M/s Simplex E-Solution Pvt Ltd the work for maintenance of the website 'mcfaridabad.org', software, server, etc., for a period of one year at a monthly rate of ₹ 3.20 lakh plus taxes. After completion of the contract period, MCF asked (July 2019) the firm to hand over all the records and data relating to property tax, demand & collection registers of water & sewer charges, online payment gateway, server details with source code, domain control credentials of the website, citizen facilitation centre portal, working of citizen dashboard system, etc. The firm, instead of handing over the data to MCF, requested

[19] Municipal Corporation, Karnal: ₹ 303.10 crore and Municipal Committee, Rajound: ₹ 0.53 crore.

(in July 2019) a one-year extension of its contract. The MCF granted an extension only on 06 December 2019, up to 31 December 2019, with the condition that the firm hand over all data to the MCF. However, the firm had not provided the data to MCF to date (July 2023).

Audit further observed that the work order was issued based on work awarded to the same firm by the Municipal Corporation, Gurugram (MCG), without assessing the actual requirement of the work and without inviting tenders. As the firm did not share the data with MCF, the maintenance of the portal for various services had become futile, and the entire payment of ₹ 41.51 lakh[20] made to the firm during July 2018 to May 2019 became infructuous. Furthermore, the crucial data of residents remained with a private agency, which might pose security concerns.

The firm had also claimed ₹ 26.42 lakh from June 2019 to December 2019, which was under consideration so far (December 2021). Even two years after the contract's expiry, MCF had not taken any action against the contractor.

Further, MCF hired BSNL Faridabad (March 2018) to provide I-cloud services for the website. One-time charges of ₹ 3.90 lakh and monthly charges of ₹ 0.91 lakh plus GST were payable to BSNL. Although the contract with M/s Simplex E-Solution Pvt Ltd had expired in December 2019 and MCF had begun providing e-services through the ULB portal in October 2020, the decision to discontinue cloud services with BSNL was not made until June 2021. Audit observed that the expenditure of ₹ 19.33 lakh[21] incurred during January 2020 to June 2021 for the I-Cloud services was fruitless.

Thus, the total payment of ₹ 60.84 lakh (₹ 41.51 lakh on e-Services and ₹ 19.33 lakh on I-Cloud services) became infructuous.

The matter was referred to the Additional Chief Secretary, Government of Haryana, Urban Local Bodies Department in October 2022 and October 2024; their reply was awaited (December 2025).

4.12 Irregularities in purchase and maintenance of Electric Carts (E-Carts)

The Municipal Corporation, Panchkula (MCP) decided (October 2017) to purchase 80 E-Carts under the Swachh Bharat Mission for door-to-door collection of waste. The MCP invited tenders (November 2017) to procure 80 E-Carts, and five bidders were shortlisted. The rates offered by L1[22] were ₹ 1.28 lakh including GST per E-Cart. However, the supply order was given

20 ₹ 41.52 lakh = ₹ 3.20 lakh + GST @ 18 *per cent* for 11 months.

21 ₹ 19.33 lakh = ₹ 0.91 lakh + GST @ 18 *per cent* for 18 months.

22 L1 - M/s Various Innovative System Hybrid Nano Utilities.

(December 2017) to L2[23] for 29 E-carts at the rate of ₹ 1.69 lakh including GST per E-Cart. Payment of ₹ 49.18 lakh was made (February 2018) on the purchase of 29 E-Carts. The following irregularities were noticed in the purchase and maintenance of E-Carts:

***(i) Non-functional E-Carts*:** Eight E-carts went out of order for want of replacement of battery and other parts in October 2019. A committee constituted for this purpose had observed (March 2021) that 26 out of 29 E-carts had become non-functional due to battery damage and other defects during the warranty period (i.e. before 08 February 2020) and were standing idle since then. Thus, the project's objective remained unachieved despite incurring an expenditure of ₹ 49.18 lakh to procure these E-Carts. Further, undue favour was given to the supplier by failing to act in accordance with the agreement's clauses on defects during the warranty period.

Furthermore, as per condition No. 2(e) of the tender document (November 2017) and condition No. 3 of the supply order (December 2017), the maintenance of E-Carts in all respects, including battery functions, was the responsibility of the successful bidder for two years, and no additional cost would be incurred by MCP. Despite this, MCP awarded the maintenance contract (June 2019) to another firm and incurred an additional expenditure of ₹ 5.86 lakh for E-Cart maintenance. It was observed that, as per Clause 5 of the agreement, the earnest money of ₹ two lakh and the five *per cent* security amount were to be refunded after six months of supply of the E-Carts. The security of ₹ 2.19 lakh withheld from the bills and the earnest money of ₹ two lakh were refunded to the agency in February and August 2019.

The MCP had refunded the amount without ensuring that the supplier maintained the E-Carts, as per the conditions of the supply order. MCP replied (January 2023) that the work of repairing E-Carts was given by the competent authority.

The reply is not satisfactory because it does not provide reasons for non-compliance with the agreement's clauses.

(ii) Extra expenditure due to purchasing from L2: Para 31.2 of the Standard bidding document of Municipal Corporation, Panchkula provides that the bid of the lowest responsive tender (L1) shall be accepted unless there is a valid objection, such as his record of failure in the execution of formal works or his rates being abnormally low. By purchasing 29 E-Carts from L-2 instead of L-1 without mentioning any valid reason for ignoring L1, an extra expenditure of ₹ 12.07[24] lakh was incurred.

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[23] M/s SKS Trade India Pvt. Ltd.

[24] ₹ 12,06,980 = ₹ 41,620 {difference between L2 rate (₹ 1,69,120) and L1 rate (₹ 1,27,500)} x 29 E-carts.

MC, Panchkula, replied (January 2023) that the L1 bidder, in a letter dated 22 December 2017, had stated its inability to supply the required number of E-Carts. Therefore, the competent authority decided to place an order on L2. The reply was not maintainable, as if L1 had backed out, L2 was to be called to reduce its rates to the level of L1. If L2 had not agreed to lower its rates to L1's level, the tenders should have been recalled. Further, punitive action, in the form of forfeiture of earnest money, was to be taken against L1.

The matter was referred to the Additional Chief Secretary, Government of Haryana, Urban Local Bodies Department, in October 2022 and again in October 2024. As of December 2025, no reply had been received.

4.13 Short recovery of lease charges from the company laying PNG pipeline - ₹ 43.62 lakhs

The Haryana State Industrial and Infrastructure Development Corporation Limited had released (June 2010) a policy/guideline for the grant of permission of Right of Way to gas companies for laying gas pipeline in the State of Haryana. As per this policy, the company laying the pipeline will have to obtain necessary NOC/ clearance permission from the land holding department/ board/ corporation of the concerned area and will have to pay the lease charges at the base rate of ₹ 1.50 Lakh per km or part thereof for the year 2011-12. The base rate is to be revised and updated @ 10 *per cent* per year. The gas company had to execute an agreement in respect of the terms and conditions of the grant of permission for the right-of-way.

The Executive Officer, Municipal Council, Rewari, granted permission to M/s Indraprastha Gas Limited, New Delhi, to lay gas pipelines in different areas. This was done following the company's request. However, the lease charges were ₹ 43.63 lakh lower because the yearly increase was not applied. The Municipal Council also did not execute any agreement to comply with the terms and conditions of permission.

The Municipal Council, Rewari, stated (March 2023) that revised bills were issued to the agency. However, the council failed to raise bills and collect lease charges in accordance with the policy before granting permission. Recovery of lease charges is still pending; the council has yet to complete billing and collection as required.

The matter was referred to the Additional Chief Secretary, Government of Haryana, Urban Local Bodies Department, in May 2024 and again in October 2025. As of December 2025, the reply was awaited.

4.14 Avoidable loss due to non- forfeiture of Bank Guarantee of ₹ 89.70 lakh

Director, Urban Local Bodies, Haryana issued (August 2014) letter of intent (LOI) for approval of town planning scheme for 28 *bigha* 10 *biswa* land in revenue estate situated at Gopi Wala Kuan Road, Sector 36, Karnal under Section 267 of the Haryana Municipal Corporation Act, 1994. Principal Secretary, Haryana Government, Urban Local Bodies Department accorded (March 2015) in principle approval to the town planning scheme (TP scheme) on this land subject to fulfilment of certain terms and conditions.

The sanction order required external development charges[25] (EDC) to be deposited within 30 days of issuance—either as a lump sum or with 10 *per cent* within 30 days and the remaining 90 *per cent* in six equal half-yearly instalments with 12 *per cent* interest. The developer[26] also had to submit a bank guarantee for 25 *per cent* of the EDC. The scheme was to be implemented in three years. Accordingly, as per the sanction order (August 2014), the developer had to deposit ₹ 358.68 lakhs as EDC and provide a bank guarantee of ₹ 89.70 lakh.

The developer paid 10 *per cent* of the external development charges, i.e., ₹ 35.87 lakh, to the Haryana Urban Infrastructure Development Board in April 2015, and the balance amount was required to be paid by March 2018. For this purpose, the developer signed an agreement (July 2015) with the Municipal Corporation to pay the remaining 90 *per cent* amount, along with 12 *per cent* interest, in 6 equal half-yearly instalments and to accept other conditions.

Audit observed that (1) The developer of the TP scheme did not deposit any instalment of balance EDC payments or execute development works as per approved plans. (2) The scheme was required to be completed within three years (by 03.03.2018), but no development or construction occurred. (3) MC, Karnal requested payment in October 2015 and issued show cause notices in March 2017 and June 2018. (4) In November 2017, DULB urged MC, Karnal's Commissioner to take action against the developer for non-payment. (5) In April 2018, the Commissioner clarified that, as per Section 267(7) of the Haryana Municipal Corporation Act, 1994, PS, ULB/Government is the competent authority to issue show cause notices or recover dues by revoking the applicant's bank guarantee in DULB's favour.

The developer had deposited a bank guarantee of ₹ 89.70 lakh[27] in favour of the Director, Urban Local Bodies, Haryana, which expired in October 2017.

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25 Payable by developer/colonizer to the Government/civic authorities for the development of civic amenities including construction of roads, drains, water supply, solid waste management, etc.

26 A person who develops land into a project for the purpose of selling to other persons, with or without structures thereon.

27 Equivalent to 25 *per cent* of the EDC amount.

Audit observed that despite non-payment of the EDC for such a long duration, neither was the permission granted revoked nor was the bank guarantee of ₹ 89.70 lakh forfeited, which had expired in October 2017. Had the bank guarantee been forfeited before expiry, EDC, to the extent of ₹ 89.70 lakh, could have been recovered. Thus, lack of timely action and non-forfeiture of the bank guarantee resulted in avoidable loss of ₹ 89.70 lakh.

The matter was referred to the Additional Chief Secretary, Government of Haryana, Urban Local Bodies Department in May 2024. Their reply was awaited as of December 2024.

Chandigarh **(ASHUTOSH SHARMA)**
Date: 24 August 2026 **Principal Accountant General (Audit), Haryana**

Appendices

Appendix 1.1

(Reference: Paragraph 1.3.1; Page 3)

Staff position (Technical and non-Technical) in PRIs in the State as of August 2023

Sr. No.	Name of the Post	Post Sanctioned	Men in position	Vacant
1.	Director, Development and Panchayats	1	1	0
2.	Joint Director Panchayats (Administration)	1	1	0
3.	Joint Director Panchayats (PR)	2	2	0
4.	Deputy Director Panchayats	4	2	2
5.	District Development and Panchayat Officer	22	NA*	NA*
6.	Principal	2	2	0
7.	Chief Engineer	1	1	0
8.	Superintending Engineer	9	8	1
9.	Executive Engineer	26	26	0
10.	Sub-divisional Engineer	148	88	60
11.	Assistant Director	2	1	1
12.	Legal Officer	1	0	1
13.	Superintendent	8	8	0
14.	Account Officer	1	0	1
15.	Section Officer	1	0	1
16.	Superintendent	8	8	0
17.	Block Development and Panchayat Officer	143	90	53
18.	Lecturer	10	5	5
19.	Dy. Superintendent	57	39	18
20.	Assistant (HQ)	50	14	36
21.	Assistant	376	168	208
22.	Accountant	203	114	89
23.	Personal Assistant	2	1	1
24.	Senior Scale Stenographer	3	0	3
25.	Junior Scale Stenographer	6	6	0
26.	Maha Gram Sachiv	125	0	125
27.	Accounts Clerk (Field)	217	100	117
28.	Social Education and Panchayat Officer (SEPO)	143	97	46
29.	Steno Typist(HQ)	9	7	2
30.	Steno Typist Field	211	86	125
31.	Clerk (HQ)	33	25	8
32.	Clerk (Field)	409	306	103
33.	Driver	197	85	112
34.	Librarian (HQ)	2	1	1
35.	Library Assistant	1	0	1
36.	Junior Engineer	833	396	437
37.	Junior Engineer (Electrical)	24	7	17
38.	Gram Sachiv	4,487	1,380	3,107
39.	Patwari	130	96	34
40.	Circle Head Draftsman	1	1	0
41.	Head Draftsman	2	2	0
42.	Draftsman	5	0	5
43.	Ferroprinter	1	1	0
44.	Daftri	1	1	0
45.	Jamadar	1	0	1
46.	Peon	528	347	181
47.	Sweeper -cum-Chowkidar	4	1	3
48.	Mali-cum-Chokidar	160	86	74
49.	Mali	3	1	2
50.	Cook	4	1	3
51.	Chowkidar	3	1	2
Total		**8,621**	**3,613**	**4,986**

*Information not provided by the department

Appendix 1.2

(Reference: Paragraph 1.6; Page 6)

List of Panchayat Samities and Gram Panchayat test-checked during 2019-20

Sr. No.	Name of Panchayat Samities (BDPO)	Name of Gram Panchayat	Total
1	BDPO Ismailabad, Kurukshetra	(1) Basantpura, (2) Jalbhara, (3) Bachki, (4) Dalla Majara, (5) Thol, (6) Goghpur (7) Ismailabad, (8) Naisi	8
2	BDPO, Badli, Jhajjar	(1) Bupania, (2) Luksar, (3) Munimpur, (4) M.P. Majra, (5) Pelpa and (6) Desalpur	6
3	BDPO, Jhajjar	(1) Badhani, (2) Khajpur, (3) Chabali, (4) Salodha, (5) Birdhana, (6) Kutani, (7) Baktawar Ryan, (8) Machrauli, (9) Kablana (10) Shekhpur Jat, (11) Silana, (12) Birdhana	12
4	BDPO, Thanesar, KKR	(1) Isakpur, (2) Bisan Garh, (3) Lohar Majara, (4) Hathira, (5) Pipli Majra, (6) Bachgaonwala, (7) Doda Kheri, (8) Santokhpur, (9) Kheri Rahinagar and (10) Khempur Rodan, (11) Jhinjherpur, (12) Bhadurpur	12
5	BDPO, Matanhal	(1) KhanpurKhurd ,(2) Mubarikpur ,(3) Kharodha ,(4) Jhamari ,(5) Janshwa, (6) Bambaluia, (7) Kaliawas and (8) Khaparwas	8
6	BDPO, GGN	(1) Palda, (2) Skenderpur Bada, (3) Bada, (4) Chandu, (5) Daultabad, (6) Dharampur,(7) Babupur, (8) Bamroli	8
7	BDPO, Pataudi	(1) Khalilpur, (2) Nurpur, (3) SahapurJat, (4) Mujh Pura, (5) Bhokarka, (6) Narhera, (7) Fazalwas, (8) Chandeladungarwas (9) Husainka, (10) Bhuraka, (11) Lagra	11
8	BDPO, Hathin	(1) Malai, (2) Mandkola, (3) Tonka, (4) F.p.rajput, (5) Chainssa, (6) Gohpur, (7) Huchpuri kalan, (8) Roop nagar natoli, (9) Reendka, (10) Dhakalpur (11) Kot Mithaka, (12) Gharrot (13) Lakhnaka (14) Bajada pahari	14
9	BDPO, Pehowa	(1)Thana, (2)Bhoda, (3)Garhi lagri, (4)Naicha, (5)Batheri, (6) Tikri, (7) Garhi singha, (8) Diwana, (9) Sanghola, (10) Sayan khurd, (11) Halewa, (12) Bibipur, (13) Kalsa	13
10	BDPO, Beri, Jhajjar	(1) Baghpur, (2) Chhochhi, (3) Majara (D), (4) Dighal, (5) Dharana, (6) Dubaldhan K, (7) Bagalpur	7
11	BDPO, Ladwa	(1) Barai, (2) Gobind garh, (3) Kharkali, (4) Dudi, (5) Birartholi, (6) Halalpur, (7) Budarami, (8) Bati, (9) Jogi Majra, (10) Kheridardalal	10
12	BDPO, Salhawas	(1) Dadanpur, (2) Kanwah, (3) Jatwara, (4) Salhawas, (5) Mubarakpur, (6) Kunjia, (7) Niveda	7
13	BDPO, Shahbad	(1) Tangore, (2) Surakh Pur, (3) Shahjad Pur Patti, (4) Rattan Garh, (5) Fatehgarh Jharauli, (6) Ahmedpur, (7) Narayangarh, (8) Jandhari, (9) Chhorpur, (10) Golepura, (11) Atwan, (12) Khaindwa, (13) Rawa, (14) Kalyana, (15) Deeg	15
14	BDPO, Bahadurgarh	(1) Balaur, (2) Noon Majra, (3) Dehkora, (4) Chhudani, (5) Sidipur, (6) Lohar Heri, (7) Mattan, (8) Nelothi	8
15	BDPO, Babain	(1)Bir Mangoli, (2)Jalkheri, (3) Khirki Viran, (4) Mangoli Rangran, (5) Phalsanda Rangran, (6) Tatka, (7) Bir Kalwa, (8) Berthali, (9) Rampura	9
16	BDPO, Pipli	(1) Antheri, (2) Bajidpur,(3) Shadipur Shahidan,(4) Bir Mathana, (5) Kishangarh, (6) Kheri , (7) Masana, (8) Sanwla, (9) Bir Pipli, (10) Umri	10
17	BDPO, Farukhnagar	(1)Taj Nagar, (2)Alimuddenpur, (3)Joniawas, (4)Budhera, (5)Jatola, (6)Tirpadi, (7)Shekhupurajri, (8) Kaliawas, (9) Ghasghar, (10) Judola	10
18	BDPO, Sohna	(1)Ghangola, (2)Hariyaheda, (3)Ullawas, (4)Bilahaka, (5)Sarmathla, (6)Chuhadpur, (7) Khuntpuri, (8) Silani, (9) Hazipur, (10) Teekli, (11) Rahaka	11
19	BDPO, Bhiwani	(1)Jatai, (2) Badhesra, (3) Nand Gaon, (4) Dhanana, (5) Mundhal kurd, (6) Ghuskani, (7) Kharak khurd, (8) Nawa, (9) Golpura, (10) Dhani Chang, (11) Kharak kalan, (12) Nathuwas, (13) Kitlana, (14) Goripur, (15) Rajpura Kharkari, (16) Dhirana Majra Devsar	16
20	BDPO, Panipat	(1Dadlana, (2)Binjhol, (3)Babail, (4)Kachroli, (5)Babarpur, (6)Garh Sarnai	6
21	BDPO, Bapoli	(1)Khojkipur, (2)Sanjoli, (3)Shimla Gujran, (4)Ujha, (5)Behrampur	5
22	BDPO, Israna	(1)Kurana, (2)Naultha, (3)Shahpur, (4)Chamrara, (5)Buana Lakhu, (6)Kaith	6
23	BDPO, Badoli, Palwal	(1) Pahaladpur, (2) Akbarpur Dakora, (3) Nandawala, (4) Bagpur Khurd, (5) Jaivabad Khedli, (6) Lalgarh, (7) Chandhat	7
24	BDPO, Hasanpur	(1)Bela, (2) Khambi, (3) Bata, (4) Sheru ka Nangla, (5) Karimpur, (6) Nai Nangla, (7) Bilochpur	7
25	BDPO, Palwal	(1)Adupur, (2) Parauli, (3)Aalika, (4) Kakrali, (5) Jaindapur, (6) Asawata, (7) Jodhpur, (8) Pelak	8
26	BDPO, Hodal	(1) Palri Bhupgarh, (2)Bhiduki, (3) Sondh, (4) Aurangabad, (5) Nangal Brahaman, (6) Gudhrana, (7) Solaka	7
		Total	**241**

List of Panchayat Samities and Gram Panchayat test-checked during 2020-21

Sr. No.	Name of Panchayat Samities (BDPO)	Name of Gram Panchayat	Total
1	BDPO, Rajaund	(1) Khedi Shimbwali, (2) Kichhana, (3) Majra Nandkara, (4) Serdha and (5) Majra Roheda	5
2	BDPO, Saha	(1) Kalpi, (2) Dhurala, (3) Khanpur, (4) Tharwa, (5) Nurd (6) Tepla (7) Saha (8) Haldri (9) Tamnoli (10) Kesri (11) Dinarpur and (12) Mehmoodpur	12
3	BDPO, Brara	(1) Rukri, (2) Kambass, (3) Hema majra, (4) Sulakhni, (5) Dadupur, (6) Ugala, (7) Khanpura, (8) Sherpur, (9) Duliyana (10) Alipur, (11) Duliyani, (12) Akalgarh and (13) Holi	13
4	BDPO, Ambala, Ambala-II	(1) Barnala, (2) Rolan, (3) Sapera, (4) Khatouli and (5) Tundli	5
5	BDPO, Ambala-1	(1) Lalana, (2) Begho Majra, (3) Dhanoura, (4) Kalawar, (5) Mathari Jattan, (6) Mujafra, (7) Mohra (8) Jalapur (9) Kot Kachwa Kalan (10) Bedsan (11) Ami pur (12) Dhurarla (13) Mohri (14) Naggal (15) Mardo Sahib (16) Sakrahon (17) Naneola (18) Jagoli (19) Panjola and (20) Bala Pur	20
6	BDPO, Kaithal	(1) Patti Dogar, (2) Sirt, (3) Geong, (4) Franswala, (5) Kakaut, (6) Segha, (7) Malkheri (8) Shergarh (9) Mundri (10) Sisla (11) Kathwar and (12) Baba Ladana	12
7	BDPO, Shehzadpur	1) Neknawn ,(2) Shehzadpur ,(3) Bheron ,(4) Nasrauli ,(5) Majra, (6) Bilaspur, (7) Patvi (8) Janghu Majra (9) Gazipur (10) Naggla jatan (11) Jatwar (12) Bhur Majri (13) Bharapura and (14) Kheda Ganni	14
8	BDPO, Naraingarh	(1) Badholi, (2) Kala Amb, (3) Kalyana, (4) Barkheri, (5) Panchayat Milk, (6) Bhareti Kherd, (7) Ganauli, (8) Khana Pur Rajputan, (9) Brahman Majra, (10) Hussaini (11) Ballupur, (12) Kherki Jatan (13) Ujjal Majri (14) Andheri (15) Kanjafa (16) Fatehpur 80 and (17) Fatehpur 126	17
9	BDPO, Pundri	(1) Kheri, (2) Sikander, (3) Rasina, (4) Dussain, and (5) Fatehpur	5
10	BDPO, Gulhacheeka	(1) Shadipur, (2) Paprala, (3) Derabazigar, (4) Ramnagar, (5) Baupur, (6) Chanchk, (7) Manjheri, (8) Kharkara, (9) Peedal, (10) Kheri Davan (11) Bhatia, (12) Ratta Khera Lakman and (13) Budhan Pur Gujran	13
11	BDPO, Siwan	(1) Pishol, (2) Ladanachaku, (3) Kakralaanayat, (4) Umedpur, (5) Ramdasspura, (6) Kakrala Kuchiyan, (7) Firozpur, (8) Kharaka, and (9) Thehtarawali	9
12	BDPO, Kalayat	(1) Khurar, (2) Badsikri Khurd, (3) Bhalang, (4) Badsikrai Kalan, (5) Sinanad and (6) Kamalapur	6
		Total	**131**

List of Panchayat Samities and Gram Panchayat test-checked during 2021-22

Sr. No.	Name of units audited in 2021-22	Name of Gram Panchayat	GP
1	BDPO Uchana Jind	Dohana Khera, Mangalpur, Karsindhu, Gurukul Khera, Bhonsla Kheri Masania, Lodhar, Kakrod, Kharkabhura	8
2	BDPO Narwana Jind	Badowal, Bikhewal, Fran Kalan, Fulia Khurd, Gurusar, Karamgarh, Lochab	7
3	BDPO, GGN	Bhangki, Kherki, Makdola, Sardana, Chandu, Aklimpur, Hasanpur, Baas, Sakatpur, Tikli	10
4	BDPO, Kathura	Kathura, Dhanana, Ahulana, Madina, Bhawarkaliraman, Gharwal, Nizampur, Chhichhrana, Bhaiswal Khurd, Bhanwasa	10
5	BDPO, Ganuar	Gumar, Shekhpura, Purkhas diren, Panchi jatan, Bhogipur, Kheri Gujjar, Datauli, Bega, Beri, Agvanpur	10
6	BDPO,Rai, Sonipat	Jakholi, Badhmalik, Nangal kalan, Akbarpur barota, Aterana, Halalpur, Nahri Pana Shikhan, Nahra, Bahalgarh, Jati kalan	10
7	BDPO, Pataudi, GGN	Bhora Kalan, Sidharawali, Narhaira, Paleri, Khor, Nanukalan, Baru Padamaka, Uchamajra, Rathiwas, Ranipura	10
8	BDPO, Jatusana	Pehrajwas, Nagliya ranmoth, Lala, Aasiki gorawas, Rajawas, Tehna Dipalpur, Gadhla, Jeewra, Chandanwas, Musepur	10
9	BDPO, Nahar	Ahmedpur Pratham, Ahmedpur Nathera, Bhrangi, Karoli, Kurshid Nagar, Juddi, Jahidpur Tappa, Kosli, Bisoya, Jharoda	10
10	BDPO, Rewari	Balawas ,Ahir, Budpur, Budani, Devlawas, Ganecha jatt,jetrawas, Kumbhas (gokulpur), Koniwas, Nayagon , Narayanpur, Rajpura Khalsa, Shekhpura, Sikarpur,	13
11	BDPO, Julana, Jind	Buana, Shamlikalan, Kinana, Kilazafargarh, Budhakheda, Lajwana, Khurd, Fatebgarh, Karsola, Malbi, Dhagana	11
12	BDPO, Jind	Barsola, Bibipur, Biroli, Brah kalan, Dalamwala, Ghimana, igrah, kandela, kharakramji, nidana, nidani, rajpura, ramrai, rupgarh, siwah	15
13	BDPO, Dharuhera	Padiwas, bolni, dhakiya, joniyawas, kathuwas, Ghatalmahniyawas, Panchgaon, Kasoli, Salhawas, Khedi motla	10
14	BDPO, Tauru	Sarai, Dadu, gogjaka, Sevka, bhajlaka, Salhaka, Padhni, Bissarakbarpur, goyala, kalarpuri, Rangla, Jaurasi, Madraka	13
15	BDPO, Dabwali	Teja khera, Rajpura, Asha khera, Rajpura majra, Khuiya malkana, dabwali, Deshjoda, Munnawali, Paniwali morika, banwala, lambi, mathddu, fulo, Neelanwali, Bharukhera	15
16	BDPO, Baraguda	Jhorar rohi, Krangawali, Mallewala, Surtia, Kamal, Biruwalagudha, Bhudhabhana, Lahengewala, Nejadela Khurd, Burj Bhangu, Kirarkot, Fatehpur Niyamatkhan, Jhiri, Mattar, Phaggu, Dhaban	16
17	BDPO, Nuh	Sadai, Malab, Alavalpur, Firojpur nanamak, Husainpur, Akera, Kotla, Ujina, Mewali, Raipuri, Kherala	11
18	BDPO, Chopta, Sirsa	Kukarthana, Shahpur, Sahuwalaiind, Darbakalan/ Manakdiwan, ding, Arniawali, Barasari, Kagdana, Shakkar Mandori, Rajpura Sahani, Nehrana, Jorian	12
19	BDPO, Bawal	Jalalpur, Chirhara, Khatiwas, Kheri dalu singh, Nangal Shahbaz pur, Raghunathpura, Ransi majri, Subasari, Pawati, Kharkhari, Sulakha, Nangal Teju, Deyodhai, Jai Singh pur Khera, Chirhara	15
20	BDPO, Sirsa	Shah Satnampura, Dhani channu shahid, Darbi, Panihari, Suchan, Jhopra, Narela khera, theri baba sawan singh, Handi khera/kasan khera, patli dabar/adda ding, Alipur titu khera, Ahmedpur, Shaidanwali, Sikandarpur	14
	Total		**230**

Appendix 2.1

(Reference: Paragraph 2.1 (A); Page 9)

Status of Mahatma Gandhi Gramin Basti Yojna

Sr. No.	Name of DDPO	As on	Eligible Families as on date	Families to whom plots have been allotted	Families to whom plots have not been allotted (3-4)	Families to whom possession had been delivered	No. of houses constructed on allotted plots	Percentage of constructed houses w.r.t. possession
	1	2	3	4	5	6	7	8
1	DDPO, Ambala	August 2020	32,019	18,742	13,277	17,885	226	1.26
2	DDPO, Kaithal	November 2020	18,698	17,957	741	15,730	618	3.93
	Total		**50,717**	**36,699**	**14,018**	**33,615**	**844**	**2.51**

Appendix 2.2

(Reference: Paragraph 2.2 Page 11)

Details showing non-leasing of cultivable *Shamlat* land in Ambala District

Name of Block	Year	Total *Shamlat* land	Cultivable *Shamlat* land	Land leased	Land not leased
		(Land in acre)			
Ambala-1	2016-17	6,367.13	1,744.34	1,691.22	53.12
	2017-18	6,367.13	1,744.34	1,732.83	11.51
	2018-19	6,367.13	1,744.34	1,732.83	11.51
	2019-20	6,367.13	1,744.34	1,664.04	80.30
Average land available and leased	**2016-20**	**6,367.13**	**1,744.34**	**1,705.23**	**39.11**
Ambala-II	2016-17	1,183.47	185.19	161.02	24.17
	2017-18	1,183.47	185.19	164.24	20.95
	2018-19	1,183.47	185.19	164.24	20.95
	2019-20	1,183.47	185.19	83.91	101.28
Average land available and leased	**2016-20**	**1,183.47**	**185.19**	**143.35**	**41.84**
Barara	2016-17	4,800.00	1,178.00	955.00	223.00
	2017-18	4,800.00	1,178.00	955.00	223.00
	2018-19	4,800.00	1,178.00	960.53	217.47
	2019-20	4,800.00	1,178.00	960.53	217.47
Average land available and leased	**2016-20**	**4,800.00**	**1,178.00**	**957.77**	**220.23**
Naraingarh	2016-17	6,047.79	1,620.51	678.57	941.94
	2017-18	6,047.79	1,620.51	783.77	836.74
	2018-19	6,047.79	1,620.51	783.98	836.53
	2019-20	6,047.79	1,620.51	640.04	980.47
Average land available and leased	**2016-20**	**6,047.79**	**1,620.51**	**721.59**	**898.92**
Saha	2016-17	4,633.66	1,077.81	511.76	566.05
	2017-18	4,633.66	1,077.81	546.59	531.22
	2018-19	4,633.66	1,077.81	546.59	531.22
	2019-20	4,633.66	1,077.81	537.59	540.22
Average land available and leased	**2016-20**	**4,633.66**	**1,077.81**	**535.63**	**542.18**
Shahzadpur	2017-18	5,084.01	426.34	388.58	37.76
	2018-19	5,084.01	426.34	377.04	49.30
	2019-20	5,084.01	426.34	383.13	43.21
Average land available and leased	**2017-20**	**5,084.01**	**426.34**	**382.92**	**43.42**
Year wise average of land and total loss of revenue		**28,116.06**	**6,232.19**	**4,446.49**	**1,785.70**

Appendix 2.3

(Reference: Paragraph Para 2.3; Page 11)

Statement showing detail of recoverable House Tax

(₹ in lakh)

Sr. No.	BDPOs	Period of Audit	Outstanding as on	Outstanding House Tax
1	Ambala-I	July 2017 to September 2020	March 2020	41.61
2	Barara	September 2017 to December 2020	October 2020	2.07
3	Gulha-Cheeka	April 2016 to September 2020	January 2020	17.12
4	Kalayat	April 2016 to October 2020	March 2019	35.76
5	Kaithal	April 2016 to October 2020	January 2020	63.28
6	Pundri	April 2016 to December 2020	December 2020	36.39
7	Rajaund	April 2016 to November 2020	November 2020	55.22
8	Siwan	April 2016 to March 2020	March 2020	24.01
9	Badli	April 2014 to March 2019	March 2019	16.51
10	Bahadurgarh	April 2013 to July 2019	March 2019	54.81
11	Beri	April 2014 to March 2019	March 2019	7.16
12	Bhiwani	April 2012 to November 2019	March 2019	5.47
13	Ismailabad	April 2015 to May 2019	March 2019	18.39
14	Jhajjar	April 2014 to March 2019	March 2019	27.19
15	Matanhail	April 2014 to July 2019	July 2019	36.75
16	Pehowa	April 2015 to June 2019	June 2019	32.83
17	Pipli	April 2018 to August 2019	August 2019	11.47
18	Salhawas	April 2014 to March 2019	March 2019	7.99
19	Sohna	April 2015 to July 2019	March 2019	16.84
20	Sirsa	April 2017 to February 2022	February 2022	30.51
21	Gurugram	August 2019 to Dec 2021	March 2021	2.76
22	Nahar	November 2017 to Jan 2022	February 2022	11.16
23	Rewari	June 2017 to Dec 2021	February 2022	5.67
24	Tauru	April 2016 to Feb 2022	February 2022	40.62
25	Badagudha	November 2017 to Jan 2022	February 2022	3.51
26	Jatusana	July 2017 to February 2022	February 2022	38.69
27	Dabwali	April 2017 to January 2022	February 2022	24.20
28	Nathusari Chopta	November 2017 to January 2022	February 2022	24.07
			Total	**692.06**

Say ₹ 6.92 crore

Appendix 2.4

(Reference: Paragraph 2.6; Page 18)

Purchases made directly or on quotation instead of E-tendering

Sr. No.	Unit name	Amount (₹ in lakh)	Audit Period	Transaction period	Remarks
1.	XEN, Panchayati Raj, Fatehabad	8.26	April 2014 to July 2018	February 2018 to July 2018	Granite & Sports items
2.	XEN, Panchayati Raj, Palwal	2.94	April 2013 to January 2019	September 2018	Granite
3.	GP Dadlana, BDPO, Panipat	7.63	2014 to 2020	April 2016, January 2017, February 2017	Water cooler
4.	BDPO, Pataudi	91.08	April 2015 to July 2019	March 2018	Water Cooler and RO (by advertising in newspaper)
5.	BDPO, Sohna	38.88	April 2015 to July 2019	March 2018	Water Cooler and RO Purchase on quotation by advertising in newspaper
6.	BDPO, Ladwa	7.56	April 2015 to July 2019	October 2016	Chairs
7.	GP Helwa, BDPO, Pehowa	1.08	April 2015 to June 2019	June 2016	Chairs
8.	BDPO, Palwal	19.22	April 2013 to January 2020	November 2019	Fogging Machine
9.	BDPO, Salhawas	1.01	April 2013 to January 2020	January 2019	Furniture for door
10.	BDPO, Ambala II	26.62	April 2016 to November 2020	February 2018 to June 2019	Water coolers and Fogging Machine
11.	DRDA, Ambala	37.30	April 2016 to November 2020	March 2019 to June 2019	Toys, CCTV cameras and Electrical items
12.	BDPO, Rajaund	5.56	April 2016 to November 2020	August 2016 to November 2016	Water Cooler, Office chairs, etc.
13.	Zila Parishad Sonipat	55.93	August 2017 to Nov 2021	August 2020 to Feb 2021	PVC pipe , elbow, Tee Socket, Solvent, Tiles, stone metal and sand , brick dust and rodi.
14.	BDPO Jind	23.95	April 2015 to Dec 2021	Feb 2019 to July 2020	Wresting mats, RCC Pipe , Welcome Gate, Signature board.
15.	BDPO Uchana	16.17	April 2015 to Sept. 2021	August 2018 to July 2020.	Fogging Machine , Water Tankers
16.	BDPO Narwana	15.23	April 2015 to Sept. 2021	July 2018 to October 2018	Name Board steel and seat, water tankers
17.	DRDA Rewari	186.2	June 2017 to Dec. 2021	Nov. 2020 to Dec. 2020	Covid-19 Campaign wall painting.
18.	BDPO Julana	27.45	April 2015 to Dec. 2021	June 2019 to September 2020.	S.P.G.S street Light, Aluminium name palate. RCC pipe.
TOTAL		**572.07**			

For Sr. No. 9, even quotations were not obtained and direct purchase was made.

Appendix 2.5

(Reference: Paragraph 2.6; Page 18)

Irregular purchase of Solar/Street light

Sr. No.	BDPO	Name Gram Panchayat	Audit Memo & Date	Bill no./ Voucher Dated	Cash Book	Name of Firm	Item Purchase	Amount (in ₹)
1	BDPO Hisar -1	Bhagana	AM/8 14 August 2018	120/ 02 April 2015	GP	Shiv Shakti Solar Center	LED light including connection and labour	2,14,635
				401/ 10 June 2014	GP			1,95,300
				79/ 19 July 2015	GP	Shiv Sai Trading		6,34,800
2	BDPO Hisar -2		AM/9 30 August 2018	43/V 14 July 2017	GP	G-Power Enterprises	6 KVA off Grid Solar Power Plant	5,50,000
3	BDPO Bahadurgarh	Noona Majra	AM/2 02 September 2019	126/ 10 October 2017	GP	B.R.K.& sons	36 watt chock 36 watt 4 pin CFL, wire LDR switches, cores of lights	1,67,374
				125/ 10 October 2017	GP		30 watt, LED light pipe, Clamp, wire, sitting switch etc.	5,81,100
		Dekhora		211/ 02 April 2017	GP			1,56,022
				183/ 27 November 2018	GP	Bhanu & Brothers Traders		87,320
				188/ 27 November 2018	GP		36 watt chock 36 watt 4 pin CFL, wire LDR switches, cores of lights	61,567
		Chhudani	AM/11 03 September 2019	18/ 02 January 2017	GP	Jai Bajrang Bali Electronics	30 watt, LED light band pipe, wire, labour etc.	5,60,840
		Matan	AM/06 03 September 2019	30/ 15 February 2017	GP	Mohit Traders	LED, street light	7,70,000
4	BDPO Nathusari Chopta	Panchayat Samiti	AM/06 01 December 2017	1514/ 11 April 2012	PS	Khemka Traders	36 watt street light along with cable and labour	3,77,221
				1548/ 25 April 2012				4,77,028
				1550/ 27April 2012				4,38,865
				002/ 06 March 2013		Sun Light power system	Energy saving CFL, automatic sensor, annual maintenance	6,48,124
				10/ 15 April 2013				7,98,518
5	BDPO Agroha	Panchayat Samiti	AM/10 05 July 2018	185/ 02 May 2018	PS	OSR Sigma	Solar Plant 5 KVA complete installation with power bank 96 volt	4,70,000
6	BDPO Nilokheri	Sagga	AM/06 11 March 2019	06/ 23 August 2018	GP	VM Solar Power	Solar LED, wire, cable, automatic system, carriage, labour	1,43,075
				05/ 23 August 2018	GP			84,949
7	BDPO Hathin	Hathin	AM/05 03 January2020	647/ 22 June 2017	GP	Asmita Enterprises	Solar panel, battery etc.	5,34,499
		Chainsa	AM/06 06 January 2020	123	GP	Aatif Enterprises	High mast light with 9 meter pole etc.	2,12,400
		Tonka	AM/12 08 January2020	109/ 10 December 2018	GP			1,06,200
				151/ 01 August 2019	GP			106,200
8	BDPO Bapauli	Sanjoli	AM/05 27 February 2020	01/ 16 January 2017	GP	Ashish Kumar	30 watt LED street light, pipe, wire, band switch, labour	1,96,817
9	BDPO Gharounda	Upli	AM/04 26 February 2020	70/ 18 January 2018	GP	Krishna Trading co.	Solar light, battery, pole, battery box, warranty	1,73,880
10	BDPO Babain	PS	AM/09 11 September 2019	21/17 January 2018	PS	Sony Power Private limited	LED light, Battery, panel, pole installation	33,00,000
				22/3 08 January2018	PS			49,500
				22/3	PS			82,498

Sr. No.	BDPO	Name Gram Panchayat	Audit Memo & Date	Bill no./ Voucher Dated	Cash Book	Name of Firm	Item Purchase	Amount (in ₹)
				08 January2018				
				22/3 08 January2018	PS			1,32,000
				27/ 19 February 2018	PS			1,98,000
				28/ 19 February2018	PS			2,97,000
				29/ 07 March 2018	PS			1,32,000
				30/ 07 March 2018	PS			1,15,500
				31/ 07 March 2018	PS			1,98,000
				32/ 07 March 2018	PS			99,000
				33/ 07 March 2018	PS			99,000
				34/ 07 March 2018	PS			1,98,000
				38/ 04 April 2018	PS			99,000
				39/ 04 April 2018	PS			65,998
				56/ 24 April 2018	PS	Ankit Power Private limited		16,380
				57/ 24 April 2018	PS			16,380
				58/ 24 April 2018	PS			16,380
				59/ 24 April 2018	PS			49,140
				60/ 24 April 2018	PS			49,140
				79/ 01 May 2018	PS			2,12,940
				80/ 01 May 2018	PS			98,280
				81/ 01.05.2018	PS			1,96,560
				82/ 01 May 2018	PS			65,520
				83/ 01 May 2018	PS			49,140
				84/ 01 May 2018	PS			33,760
11	BDPO Ladwa	PS	AM/09 14 August 2019	58/ 18 July 2017	PS	Dev Electronics System	Solar light , panel, installation etc.	11,05,500
				1	PS	Mahendru Electricals	Various electrical items	92,381
				2	PS			55,425
				3	PS			64,634
				4	PS			10,204
				8	PS	Chirag Energy system	Solar street system, installation	9,63,900
				252/ 25 December 2017	PS	Asmita Enterprise	Solar light, solar panel	7,51,275
12	BDPO Hasanpur	PS	AM/06 03 March 2020	331/ 07 June 2014	PS	Akshya India	Energy saving system, LED light, pipe, erection of light on pole	2,48,160
			AM/06 03 March 2020	329/ 30 June 2014	PS			5,41,440

Sr. No.	BDPO	Name Gram Panchayat	Audit Memo & Date	Bill no./ Voucher Dated	Cash Book	Name of Firm	Item Purchase	Amount (in ₹)
			AM/06 03 March 2020	332/ 12 July 2014	PS			6,09,120
			AM/06 03 March 2020	339/ 14 November 2014	PS			4,50,000
			AM/06 03 March 2020	343/ 28 November 2014	PS		Energy saving system, LED light, pipe, irrection of light	3,60,000
13	**BDPO Beri**	Gram Panchayat, Majra	Audit memo No.7 Dated 29 July 2019	62/ 01 July 2018/26	GP Fund	Sejal Trading Co.	Solar lights with panel etc.	5,36,130
				134/ 28 July 2017/18	PRI	M/s. Shri Kanha Traders		2,76,000
				55/ 07 January 2018/25	-do-			5,79,600
				98/ 12 March 2018/26	-do-			2,89,800
				63/ 01 July 2018/28	-do-	Sejal Trading Co.		94,185
				64/ 24 September 2018/29	-do-			6,52,050
14	**BDPO, Sohna**	Gram PanchayatsHariyahera	Audit memo no.7 Dated-11 December 2019	066/ 05 February 2017		R.S. Traders	LED street light of 24 watt with band pipe, clamp, nut bolts etc.	1,93,275
		Ghongola	Audit memo no.7 Dated-11 December 2019	27/ 11 February 2018		Kaushik Trading Co.	New supply LED lights 30 watt etc.	2,38,560
		Ullahawas	Audit memo no.23 Dated 12 December 2019	667/ 25 May 2016		Mccromik Industries	9 mtr. High mask light with 4 Nos LED flood light with installation	5,92,000
				669/ 26 May 2016			30 watt LED light with clamp, wire etc.	85,000
				524/ 24 March 2017		M/s. R.K. Energy system	Supply and erection of LED street light 30 watt	1,10,512
				520/ 22 March 2017			High mask LED light etc.	84,938
				522/ 23 March 2017			72 watt street light with CFL and chock auto cut etc.	1,80,000
				97/11 November 2017		S.k. Trading Co.	New supply of high mask with pll, LED light, MCB and cable etc.	7,92,512
15	**BDPO, Pataudi**	Gram panchayat, Noorpur,	Audit memo no.9 Dated.04 December 2019	406/ 04 June 2015		Solarway Marketing India Pvt. Ltd.	Solar lights with Battery etc.	2,17,500
		Khalilpur	Audit memo.no.13 Dated 05 December 2019	67/ 05 May 2015			Street Light Repair, Plate H.P.L., Chok, tube, stand, holder, cable etc.	63,686
				72/ 10 May 2015			LED light with clamp, wire etc.	1,00,000
16	**BDPO, Faruh nagar**	Joniawas	Audit memo.no.4 dt.20 November 2019	05/ 25 August 2017		Shree Krishna Trading co.	Solar lights with penal etc.	3,63,562
				04/ 25 August 2017			CFL lights, high mask LED lights with pole etc.	71,478
		Tajnagar	Audit memo no.6 dt.21 November 2019	6916/ 12 May 2016		Prem Radio and T.V. Centre	70 pcs. Pole light + Tube 45 watt. Philips + fitting etc.	1,54,915
		Ghosgarh		07/ 30 November2016		Tanmaya Engineer and contractor	Light Havells LED light with clamp & pipe GI, wire, switch etc.	1,67,980
		Alimudinipur	Audit memo no.15 dt.21 November 2019	491/ 13 October 2016		Power construction and cement articles	LED light with clamp, wire etc.	1,41,750

Sr. No.	BDPO	Name Gram Panchayat	Audit Memo & Date	Bill no./ Voucher Dated	Cash Book	Name of Firm	Item Purchase	Amount (in ₹)
17	**BDPO, Jhajjar**	Hasanpur	Audit memo no. 16 dated.18 July 2019	104/ 18 May 2014/48		Surya Electronics	Supply & Erection of 2X36 watt CFL lights	59,640
				104/ 18 May 2014/48			Repairing of 2X36 CFL lights	24,000
				105/ 18 May 2014/49			Supply & Erection of 7 meter pole with 4 LED lights	1,09,000
				133/ 24 August 2022/50				1,09,000
				195/ 05 November 2014/51				1,09,000
				244/ 05 November 2014/52			Repairing of street lights	16,000
				194/ 05 November 2014/53			Supply & Erection of 2X36 watt CFL lights	74,625
				14/ 19 April 2015/59		Jai Bajrang Bali Electronics	9 meter high pole with 6 lights with labour	1,25,000
				35/ 25 April 2015/60			9 CFC height repairing with one year warranty	9,000
				34/ 25 April 2015/61			36x2 watt CFL and band pipe	23,240
		Gram Panchayat-Sulodha	Audit memo.no.07 Dated 15 July 2019	52/ 30 May 2017/21		Lucky Tenders	Chok, CFI, Glass, Cable Bundle, Holder, Labour charge etc.	68,538
				51/ 30 May 2017/21			LED light repair, high maks 60 watt light repair	1,56,285
	Total							**2,67,36,650**

Appendix 2.6

(Reference: Paragraph 2.8 (i); Page 20)

Details showing payment made without name and without signatures/thumb impressions on muster rolls

Sr. No.	Name of unit	Name of village	Name of work	Period	Number of labourers	Amount paid (in ₹)
1.	XEN PRI, Panipat	Nara	Construction of Water tanki	1 November 2015 to 12 November 2015	8	38,459
		Didwari	Completion of Chopal	1 December 2015 to 20 December 2015	11	86,166
2.	BDPO, Beri	Malikpur	Construction of Room	3 March 2018 to 29 March 2018	12	1,39,464
3.	BDPO, Pehow	Siana Khurd	Paint in Shamshan Ghat	7 March 2017 to 30 March 2017	15	1,14,063
			Paint in Shamshan Ghat	19 August 2018 to 1 September 2018	10	61,353
			Cleaning of Streets	20 September 2016 to 28 September 2016	15	46,208
				26 September 2016 to 30 September 2016	13	16,115
				8 October 2016 to 11 October 2016	21	28,161
				18 October 2016 to 24 October 2016	10	18,130
		Garhi Langri	Not mentioned	1 June 2018 to 17 June 2018	12	57,324
				Period not mentioned	11	47,424
				1 September 2018 to 17 September 2018	12	57,324
				Period not mentioned	12	50,580
4.	Zila Parishad Sonipat	Garhi Sisana	Construction of Nala	6 February 2021 to 28 February 2021	18	2,36,540
		Mandori	Laying of Pipeline	1 March 2021 to 26 March 2021	30	3,93,629
Total					**210**	**13,90,940**

Appendix 2.7

(Reference: Paragraph 2.8 (ii) Page 20)

Detail of payment made to labourers employed simultaneously on different works

Sr. No.	Name of unit	Name of village	Name of work	Period	Number of labourers	Amount paid (in ₹)
1.	BDPO, Matanhail	Khanpur Khurd	Paint work of General Chopal	2 May 2015 to 15 May 2015	8	46,206
			Paint work of Health Centre	2 May 2015 to 15 May 2015	8	47,702
2.	BDPO, Pehowa	Sandola	Cleaning of Streets	4 October 2018 to 8 October 2018	1	1,405
			Cleaning of Streets	4 October 2018 to 8 October 2018	1	1,405
		Sandola	Cleaning of Pond	9 October 2018 to 10 October 2018	2	4,662
			Cleaning of Pond	9 October 2018 to 10 October 2018	2	4,662
		Bodha	Construction of Pond	17 March 2018 to 21 March 2018	3	7,205
			Construction of Shamshan Ghat	17 March 2018 to 21 March 2018	3	7,205
		Bodha	Construction of Building	20 August 2017 to 26 August 2017	1	1,939
			Laying of pipe	20 August 2017 to 26 August 2017	1	1,939
Total					**30**	**1,24,330**
Total suspected payment to 15 labourers					**15**	**0.62 lakh**

Appendix 2.8

(Reference: Paragraph 2.9; Page 21)

Detail of balances recoverable from Ex-Sarpanches/Panches

Sr. No.	Name of BDPO	Sr. No.	Name of GP	Numbers of Ex-Sarpanch/ Panch	Period	Amount (₹ in lakh)
1	Nahar	1	Ratanthal	2	2002-2005	0.21
		2	Bhurthala	1	2005-2010	0.21
		3	Gujarwas	7	1990-2015	0.93
		4	Jholari	3	2010-2015	1.55
2	Raipur Rani	5	RattaTibbi	1	2014-2018	1.24
		6	BehbalPur	1	2016-2018	0.15
		7	Tharwa	1	2016-2018	0.02
		8	Rampur Thadon	1	2014-2018	0.13
		9	Mandapa	2	2014-2018	0.04
		10	Kakrauli	2	2014-2018	0.21
		11	Hangola	3	2014-2018	1.21
3	BDPO, Bhiwani	12	Prem Nagar	1	2014-2019	0.53
4	BDPO, Hathin	13	Mandkola	2	2010-2015	0.48
		14	Ferozepur Rajput	1	2013-2019	0.23
5	BDPO Bapoli	15	Behrampur	1	2015-2020	1.38
6	BDPO Israna	16	Naultha	1	2016-2020	0.95
		17	Shahpur	3	2016-2020	0.37
		18	Kaith	1	2016-2019	0.5
		19	BuanaLakhu	2	2016-2020	1.16
7	BDPO Badauli	20	Lalgarh	1	-	0.04
		21	BagpurKhurd	2	2006-2015	0.08
8	Jatusaana	22	Berli Khurd	1	2017-2022	2.38
		23	Nainsukhpura	1	2017-2022	0.02
		24	Shihas	1	2017-2022	0.12
		25	Bodia Kamalpur	1	2017-2022	0.14
		26	Khera Alampur	1	2017-2022	0.04
		27	Mohdinpur	2	2017-2022	0.32
		28	Gopalpur Ganji	1	2017-2022	0.08
		29	Baldhan Khurd	2	2017-2022	0.06
		30	Khuspura	1	2017-2022	0.04
		31	Parkhotampur	1	2017-2022	0.43
		32	Rajawas	1	2017-2022	0.43
		33	Bharipur	1	2017-2022	1.58
		34	Shadipur	1	2017-2022	10.43
		35	Hasawas	2	2017-2022	0.75
		36	Kanhapura	1	2017-2022	0.25
		37	Nagliya Ranmaukh	1	2017-2022	0.10
		38	Palhawas	1	2017-2022	1.28
		39	Karawra Manakpur	1	2017-2022	0.38
		40	Chowki No. 2	2	2017-2022	0.014

Sr. No.	Name of BDPO	Sr. No.	Name of GP	Numbers of Ex-Sarpanch/ Panch	Period	Amount (₹ in lakh)
		41	Sumakhera	3	2017-2022	0.05
		42	Rojhuwas	2	2017-2022	0.04
		43	Lala	3	2017-2022	0.14
		44	Chandanwas	2	2017-2022	14.88
		45	Nangal Pathani	1	2017-2022	0.008
		46	Jatusana	1	2017-2022	4.18
		47	Rohdai	1	2017-2022	0.09
		48	Ashiyaki	1	2017-2022	1.43
		49	Gadla	1	2017-2022	0.03
		50	Kanhauri	1	2017-2022	0.02
		51	Gurawra	1	2017-2022	0.46
9	BDPO Dharuhera	52	Ghatal Mahniyawas	1	2021-2022	0.09
		53	Panchgaon	1	2021-2022	10.39
		54	Kheri Motla	1	2021-2022	0.19
		55	Kathuwas	4	2021-2022	0.72
10	BDPO Narwana	56	Gurusar	1	2015-2021	2.23
11	BDPO Sirsa	57	Sikandarpur	1	2017-2022	3.27
		58	Dadbi	1	2017-2022	0.40
Total				**89**		**69.082**

Appendix 4.1

(Reference: Paragraph 4.3; Page 32)

Statement showing details of short recovery of underground cable permission charges

(Amount in ₹)

Sr. No.	Firm, Place/ Date of Permission	Head of Charge	Length/ Number	Width/ Area	Area/ Length	Collector rates	Amount due under CCIP 2017	Amount levied under CCIP 2013	Short recovery
1	M/s Reliance Jio Infocom, Sector 5, Panchkula/13 April 2018	Admin	3,308	0	3,308	-	3,308	6,616	-3,308
		RoW	3,308	0.04	132	50,000	6,61,600	2,64,640	3,96,960
		Manhole	66	1	66	50,000	3,30,000	1,98,000	1,32,000
						Total	**9,94,908**	**4,69,256**	**5,25,652**
2	M/s Reliance Jio Infocom, Sector 14, Panchkula/06 April 2018	Admin	10,562	0	10,652	-	10,652	21,304	-10,652
		RoW	10,562	0.04	422	50,000	21,12,400	8,44,960	12,67,440
		Manhole	260	1	260	50,000	13,00,000	7,80,000	5,20,000
						Total	**34,23,052**	**16,46,264**	**17,76,788**
3	M/s Reliance Jio Infocom, Sector 10, Panchkula/13 November 2018	Admin	1,337	0	1,337	-	1,337	2,674	-1,337
		RoW	1,337	0.04	53	44,000	2,35,312	1,06,960	1,28,352
		Manhole	9	4	36	44,000	1,58,400	95,040	63,360
						Total	**3,95,049**	**2,04,674**	**1,90,375**
4	M/s Reliance Jio Infocom, Sector 20, Panchkula/12 October 2018	Admin	2,840	0	2,840	-	2,840	5,680	-2,840
		RoW	2,840	0.04	114	41,000	4,65,760	2,27,200	2,38,560
		Manhole	15	1	15	41,000	61,500	36,900	24,600
						Total	**5,30,100**	**2,69,780**	**2,60,320**
5	M/s Tata Cable Communication Limited, Sector 20, Panchkula/12 October 2018	Admin	1,080	0	1,080	-	1,080	2,160	-1,080
		RoW	1,080	0.04	43	50,000	2,16,000	86,400	1,29,600
		Manhole	5	4	20	50,000	1,00,000	60,000	40,000
						Total	**3,17,080**	**1,48,560**	**1,68,520**
6	M/s Bharti Airtel Limited, Sector 5, Panchkula/18 September 2018	Admin	4,500	0	4,500	-	4,500	9,000	-4,500
		RoW	4,500	0.04	180	50,000	9,00,000	3,60,000	5,40,000
		Manhole	10	1	10	50,000	50,000	30,000	20,000
						Total	**9,54,500**	**3,99,000**	**5,55,500**
7	M/s Bharti Airtel Limited, Sector 6, 7 and 8, Panchkula/9 October 2018	Admin	21,000	0	21,000	-	21,000	42,000	-21,000
		RoW	21,000	0.04	840	50,000	42,00,000	16,80,000	25,20,000
		Manhole	60	1	60	50,000	3,00,000	1,80,000	1,20,000
						Total	**45,21,000**	**19,02,000**	**26,19,000**
8	M/s Bharti Airtel Limited, Sector 4, Panchkula/13 October 2018	Admin	16,400	0	16,400	-	16,400	32,800	-16,400
		RoW	16,400	0.04	656	50,000	32,80,000	13,12,000	19,68,000
		Manhole	22	4	88	50,000	4,40,000	2,64,000	1,76,000
						Total	**37,36,400**	**16,08,800**	**21,27,600**
9	M/s Overhead Telecome Cable, Sector 6, Panchkula/9 April 2019	Admin	7,500	0	7,500	-	7,500	15,000	-7,500
		RoW	7,500	0.04	300	53,000	15,90,000	6,00,000	9,90,000
		Manhole	8	1	8	53,000	42,400	25,440	16,960
						Total	**16,39,900**	**6,40,440**	**9,99,460**

Sr. No.	Firm, Place/ Date of Permission	Head of Charge	Length/ Number	Width/ Area	Area/ Length	Collector rates	Amount due under CCIP 2017	Amount levied under CCIP 2013	Short recovery
10	M/s Reliance Jio, Sector 11, Panchkula/9 April 2019	Admin	7,065	0	7,065	-	7,065	14,130	-7,065
		RoW	7,065	0.04	283	41,000	11,58,660	5,65,200	5,93,460
		Manhole	182	1	182	41,000	7,46,200	4,47,720	2,98,480
						Total	**19,11,925**	**10,27,050**	**8,84,875**
11	M/s Reliance Jio, Kalka, Panchkula/27 September 2017	Admin	450	0	450	-	450	900	-450
		RoW	450	0.04	18	36,000	64,800	36,000	28,800
		Manhole	4	4	16	36,000	57,600	34,560	23,040
						Total	**1,22,850**	**71,460**	**51,390**
12	M/s Vodafone Mobile Service, MDC, Panchkula/7 December 2017	Admin	887	0	887	-	887	1,774	-887
		RoW	887	0.04	35	50,000	1,77,400	70,960	1,06,440
		Manhole	0	0	0	50,000	0	0	0
						Total	**1,78,287**	**72,734**	**1,05,553**
13	M/s Reliance Jio, Sector 9, Panchkula/6 April 2018	Admin	10,366	0	10,366	-	10,366	20,732	-10,366
		RoW	10,366	0.04	415	50,000	20,73,200	8,29,280	12,43,920
		Manhole	230	1	230	50,000	11,50,000	6,90,000	4,60,000
						Total	**32,33,566**	**15,40,012**	**16,93,554**
14	M/s Tata Cable Communication Limited, Sector 11, Panchkula/17 May 2018	Admin	730	0	730	-	730	1,460	-730
		RoW	730	0.04	29	50,000	1,46,000	58,400	87,600
		Manhole	6	4	24	50,000	1,20,000	72,000	48,000
						Total	**2,66,730**	**1,31,860**	**1,34,870**
15	M/s Bhaarti Airtel Limited, Sector 20, Panchkula/12 July 2018	Admin	1,250	0	1,250	-	1,250	2,500	-1,250
		RoW	1,250	0.04	50	50,000	2,50,000	1,00,000	1,50,000
		Manhole	4	4	16	50,000	80,000	48,000	32,000
						Total	**3,31,250**	**1,50,500**	**1,80,750**
16	M/s Bhaarti Airtel Limited, Sector 2, Panchkula/13 November 2018	Admin	10,500	0	10,500	-	10,500	21,000	-10,500
		RoW	10,500	0.04	420	53,000	22,26,000	8,40,000	13,86,000
		Manhole	120	1	120	53,000	6,36,000	3,81,600	2,54,400
						Total	**28,72,500**	**12,42,600**	**16,29,900**
17	M/s Reliance Jio, Kalka, Panchkula/26 September 2018	Admin	411	0	411	-	411	822	-411
		RoW	411	0.04	16	50,000	82,200	32,880	49,320
		Manhole	4	4	16	50,000	80,000	48,000	32,000
						Total	**1,62,611**	**81,702**	**80,909**
18	M/s Bhaarti Airtel Limited, Sector 11, Panchkula/1 June 2018	Admin	12,000	0	12,000	-	12,000	24,000	-12,000
		RoW	12,000	0.04	480	50,000	24,00,000	9,60,000	14,40,000
		Manhole	20	1	20	50,000	1,00,000	60,000	40,000
						Total	**25,12,000**	**10,44,000**	**14,68,000**
						Grand Total	**2,81,03,708**	**1,26,50,692**	**1,54,53,016**

Appendix 4.2

(Reference: Paragraph 4.3; Page 32)

Statement showing underassessment of annual lease charges of Mobile Tower permissions

(Amount in ₹)

Sr. No.	Date of permission (1)	Firm	Place (Sector / Area) (2)	No. of towers (3)	Width/ area (4)	Collector rates (5)	Amount levied under CCIP 2013 area @6% of Col.(3*4*5) (6)	Amount due under CCIP 2017 area @ 10% of Col. (3*4*5) (7)	Loss (Col 7-6)
1	08 September 18	M/s Reliance Jio Infocom	12	1	25	2,60,000	3,90,000	6,50,000	2,60,000
			21	1	25	3,00,000	4,50,000	7,50,000	3,00,000
2	22 September 18		7	1	25	2,25,000	3,37,500	5,62,500	2,25,000
			Ind Area 2	1	25	90,000	1,35,000	2,25,000	90,000
3	11 October 18		2, 20 ,21	5	25	2,00,000	15,00,000	25,00,000	10,00,000
4	19 April 19		20	2	25	3,00,000	9,00,000	15,00,000	6,00,000
			7, 16, Near Red Bishop	3	25	2,60,000	11,70,000	19,50,000	7,80,000
			4, 11	2	25	2,25,000	6,75,000	11,25,000	4,50,000
5	19 April 19		12, 15	2	25	2,60,000	7,80,000	13,00,000	5,20,000
			20	1	25	3,00,000	4,50,000	7,50,000	3,00,000
			25	1	25	1,80,000	2,70,000	4,50,000	1,80,000
Total							**70,57,500**	**1,17,62,500**	**47,05,000**

Appendix 4.3

(Reference: Paragraph 4.5; Page 35)

Statement showing the details of GST paid to service provider for pure services

Sr. No.	Name of firm	Purpose of payment	Period	Total amount paid	GST paid
				(₹ in lakh)	
1.	**Director, Urban Local Bodies Haryana, Panchkula**				
	Wapcos Limited Gurugram	Consultation for Project Development & Management Consultant	April 2018 to March 2019	726.98	110.89
	Yashi Consulting Services Pvt. Ltd. Jaipur	Consultancy fee for preparation of GIS for AMRUT	April 2018 to March 2019	141.16	21.53
	Wapcos Limited Gurugram	Preparation of detailed project Reports for Water supply, Sewerage and Storm Water Projects ander AMRUT	April 2018 to March 2019	1,011.86	154.35
	Yashi Consulting Services Pvt. Ltd. Jaipur	Spe attribute collection and vetting of base maps	April 2018 to March 2019	564.65	86.13
2.	**Municipal Corporation, Faridabad**				
	Architectural Gensis.	Consultancy work for the modernisation of Stadium	April 2018 to March 2019	2.48	0.38
	Hightech construction Techno;logies	Design/drawing		13.76	2.1
	Hightech construction Techno;logies	Project report to cover deficiency in roads and related civic amenities		8.73	1.02
	Architectural Gensis.	Consultancy work for the modernisation of Stadium		42.81	6.53
	Architectural Gensis.	Consultancy work for the modernisation of Stadium		49.82	7.6
	ARG Technocrats	Consultancy work		42.9	6.54
3.	**Municipal Corporation, Gurugram**				
	Balji Engg & Consultant	Sanitation work	April 2018 to March 2019	362.27	55.26
	Vashist Manpower			631.42	95.86
	KS Multifacility Services (P) Ltd,			355.84	53.76
	Sai Enterprises			478.85	73.04
4.	**Municipal Corporation, Hisar**				
	Pro-tech Consortium	Third party inspection of M C civil Work	January 2018 to November 2019	22.51	3.55
	M/s Shiva Security & Placement Services Hisar	Firemen/Drives for fire vehicles	January 2018 to November 2019	141.54	21.1
	M/s Shiva Security & Placement Services Hisar	Safai karmchari for sanitation work		116.45	17.8
	M/s Haryana Manpower Services Hisar	Sanitation of HUDA sectors		183.71	28.02
	M/s Shiva Security & Placement Services Hisar	Providing driver for sanitation vehicle		18.26	2.79
5.	**Municipal Corporation, Karnal**				
	J K Construction	Providing manpower Beldar and chowkidar	July 2017 to March 2019	124.3	18.96
	Chaudhary Associates	Providing manpower for repair of electricity	July 2017 to March 2019	6.13	0.94

Sr. No.	Name of firm	Purpose of payment	Period	Total amount paid	GST paid
				(₹ in lakh)	
6.	**Municipal Corporation, Panchkula**				
	Navneet Kumar Asseja	Engaged as consultant for road safety and sustainable transport	July 2017 to March 2019	1.77	0.27
	M/s Oscar Security & Fire Services	Engaged as for providing manpower services through outsourcing.		706.83	80
	M/s Archaid consultancy	consultancy for community centre Sector-15, Panchkula		1.53	0.23
	Er Pankaj Nanda	preparation of structural design of steel structure for Kennel house at Village Sukhdarshanpur		1.77	0.27
	Creative Consortium	preparation of estimate, drawing, design, etc., of office building of MCP.		11.8	1.8
7.	**Municipal Corporation, Sonipat**				
	G. S. International	Salary of Sewerman/helper	April 2018 to March 2019	120.6	19.21
8.	**Municipal Council, Thanesar**				
	Perfect Webtech Pvt. Ltd Delhi	Providing CFC Service in MC office.	April 2016 to May 2019	17.03	2.36
9.	**Municipal Council, Rewari**				
	The Swami Co-op L&C Society	Providing of firemen, fire driver and staff for Sanitation work	April 2016 to May 2019	147.02	16.47
10.	**Municipal Committee, Bawal**				
	Baba Baldev Enterprises	Salary of firemen and Driver	April 2014 to September 2019	48.43	7.37
11.	**Municipal Committee, Dharuhera**				
	M/s Ashok Kumar Construction Company Narnaul	Providing firemen, driver, electrician, Mali, etc.	April 2014 to September 2019	73.45	10.95
12.	**Municipal Committee, Kalanwali**				
	United Security and Management Service	Providing Sweeper	April 2014 to September 2019	7.09	0.84
	Public Security and placement services	Providing Sweeper		102.79	15.6
	United Security and Management Service	Salary of firemen and Driver		23.36	3.56
	R. S. Manpower and Securities	Salary of firemen and Driver		30.71	3.95
13.	**Municipal Committee, Meham (Rohtak)**				
	New Hindustan Security Service & Placement Bureau Sampla Rohtak	Providing firemen, driver, electrician, Mali etc.	April 2014 to July 2019	59.36	8.28
14.	**Municipal Committee, Mahendergarh**				
	Varsha Security & Manpower Services	Providing manpower for park	April 2015 to June 2019	4.85	0.77
		Total		**6,404.82**	**940.08**

Appendix 4.4

(Reference: Paragraph 4.7; Page 37)

Statement showing purchases made on quotation basis instead of e-tendering process

Sr. No.	Name of suppliers/Agency/ contractor	Details of Items/Work	Amount (₹ in lakh)
Municipal Corporation, Hisar			
1.	M/s. Khattu International 42, Aggarsain Colony, Hisar	Repair/maintenance work at Shiv Nandishala Dhansu road, Hisar	2.54
2.		Special repair of public toilet/urinal in MC, Hisar	1.68
3.	Shri Rajender kumar contractor, # 185, Nand Vihar colony, Hisar	Re-construction of toilet block in Rajguru market near Shop No. 40, Hisar	4.37
4.	M/s. Khattu International 42, Aggarsain Colony, Hisar	Special repair of Nagar Nigam house for staff quarter in MC Colony, Hisar	2.48
5.	M/s. Gokal chand Har Bhagwan, Prijat Chowk, Hisar	Purchase of material for open Gym for the Maharaja Sursain park near old sabji mandi Sainian Mohalla, Hisar	2.02
6.	M/s. Sharma Book Centre & Stationers Opp. Jat College, Hisar	Purchase of stationery	1.48
		Total	**14.57**
Municipal Committee, Sampla			
7.	M/s. Haryana Computers, Shop No. 5, Behind Maan Hospital, Rohtak	Computers & printers & Peripherals	1.89
8.	M/s. Raj Mahal Furniture, Arya Nagar, Jhajjar	Office furniture	7.15
9.	M/s. Tammana Enterprises, old bus stand, Jhajjar	CCTV Cameras and Intercom	1.59
10.	M/s. Raj Mahal Furniture, Arya Nagar, Jhajjar	Purchase of office furniture	1.20
11.	M/s. Deepak, SCO-38, HUDA Complex, Rohtak	New Aluminium fittings	2.26
12.	M/s. Jain Traders, Silani gate, Jhajjar	White washing items	3.43
13.	M/s. Mahavir Namay Traders, Kath Mandi, Sampla	Purchase of Cement, Rori, Iron Rods, etc.	3.01
14.	M/s. Chander Shekhar Contractor, Sampla	Paint work in Rajiv Gandhi khel Stadium	5.42
15.	M/s. Ruhil Infra Projects Private Limited, 48 KM Stone, Rohad	Purchase of Precast slab	10.57
16.	M/s. Shri Balaji Iron Store, Silani Gate, Jhajjar	B- Class Pipe Jindal brand- ¾”	2.99
17.		A- Class Pipe Jindal brand- ¾”	2.05
18.		GI Pipe- 3/4” (20mm) & GI Pipe 1” (25mm)	6.00
19.	M/s. Raj Mahal Furniture, Jhajjar	Purchase of Split Air Conditioners & stabilizers	3.49
		Total	**51.05**
Municipal Committee, Bawal			
20.	-	Labour	1.17
21.	Shree Anand Traders, Opposite Civil Hospital, Bawal	Stone Dust, Rori, Brick Blast, etc.	1.01
22.	Siwach Bricks Company, Village Rasiawas, Bawal	Bricks	1.08
23.	Shree Anand Traders, Opposite Civil Hospital, Bawal	Pipe, G.I Sheets	2.95
		Total	**6.21**
		Grand Total	**71.83**

Appendix 4.5

(Reference: Paragraph 4.9; Page 39)

Recoverable Advertisement Fee

(Amount in ₹)

Description of Advertisement fee	Total Quantity	Rate	Amount
1.Global Advertising India			
Total allotted sites as per tender	13	2,70,329 + GST	
6.3.2019 to 5.3.2020	13	2,70,329	32,43,948
6.3.2020 to 5.3.2021 (5% yearly increase)	13	2,83,845	34,06,140
6.3.2021 to 5.06.2021	13	2,98,037	8,94,112
Amount			75,44,200
GST@18%			13,57,956
Pending Old GST			1,11,869
Performance Bank Guarantee			3,24,385
Total Amount			93,38,410
Fee deposited by Concessionaire			28,22,624
Amount Due			**65,15,786**
2. Shree Shyam Enterprises			
Total allotted sites as per tender	110	18,05,070+ GST	
Existing sites from the time of allotment /agreement Granaries=14 (Fees 10.9.2019 to 26.01.2020)	14	16,410	9,18,960
Cod of project 27.01.2020 to 26.04.2020	110	18,05,070	54,15,300
27.04.2020 to 26.07.2020	110	18,05,070	54,15,300
27.07.2020 to 26.10.2020	110	18,05,070	54,15,300
27.10.2020 to 26.1.2021	110	18,05,070	54,15,300
27.1.2021 to 26.3.2021 (5% yearly increase)	110	18,95,324	37,90,647
27.3.2021 to 26.6.2021 (5% yearly increase)	110	18,95,324	56,85,971
Amount			3,20,56,778
GST@18%			57,70,220
Pending Old GST			1,11,869
Performance Bank Guarantee			21,66,084
Total Amount			4,01,04,951
Fee deposited by Concessionaire			54,57,520
Amount Due			**3,46,47,431**
3. M/S Square Outdoor Services			
Total allotted sites as per tender	92	20,58,712+ GST	
Existing sites from the time of allotment /agreement Granaries=18 (Fees 10.9.2019 to 26.01.2020)	18	22,377	16,11,166
Cod of project 27.01.2020 to 26.04.2020	92	20,58,712	61,76,136
27.04.2020 to 26.07.2020	92	20,58,712	61,76,136
27.07.2020 to 26.10.2020	92	20,58,712	61,76,136

Description of Advertisement fee	**Total Quantity**	**Rate**	**Amount**
27.10.2020 to 26.01.2021	92	20,58,712	61,76,136
27.01.2021 to 26.03.2021 (5% yearly increase)	92	21,61,648	43,23,295
27.03.2021 to 26.06.2021 (5% yearly increase)	92	21,61,648	64,84,943
Amount			3,71,23,948
GST@18%			66,82,311
Pending Old GST			1,45005
Performance Bank Guarantee			24,70,454
Total Amount			4,64,21,718
Fee deposited by Concessionaire			67,20,351
Amount Due			**3,97,01,367**
Grand Total (1+2+3)			**8,08,64,584**

https://cag.gov.in/ag/haryana/en