ANNUAL AUDIT REPORT

OF

MUNICIPAL CORPORATION

KARNAL

YEAR:2022-23

ISSUED BY:

DIRECTOR LOCAL AUDIT HARYANA

PANCHKULA

ANNUAL AUDIT REPORT ON THE ACCOUNTS OF MUNICIPAL CORPORATION, KARNAL FOR THE YEAR 2022-23.

Introduction:-

Karnal is a city and the headquarters of Karnal District in the Indian state of Haryana. It was also known as Karnal, Kurnaul or Karnaul during the British Raj. Karnal is governed by a Municipal Corporation that comes under the Karnal National Capital Region. Karnal was once the site of a cantonment of the British East Indian Company army established in the year 1805 A.D. but later abandoned due to a malaria outbreak. The cantonment was subsequently shifted to Ambala and later came to be known as the famous Ambala Cantonment established in 1843 A.D. Historically, Karnal is said to have been founded during ancient times by the Kauravas in the Mahabharata era for the king Karna, a mythological hero and a key figure in the epic tale. Karnal is also the headquarters of Karnal Range (including Karnal, Yamunanagar, Kurukshetra and Kaithal districts) under an Inspector General of Police. Karnal is very famous for its prestigious Haryana Police Academy (Madhuban), Kalpna Chawla Medical College, world class research and development institutes, namely Central Soil Salinity Research Institute (CSSRI), National Dairy Research Institute (NDRI), Directorate of Wheat Research (DWR), National Bureau of Animal Genetic Resources (NBAGR), Indian Agricultural Research Institute (IARI), and a regional center of the Indira Gandhi National Open University. Karnal is widely known for its lush green pastures, and the cultivation and production of very high-quality basmati rice. Karnal is also famous for manufacture of agricultural implements and its spares as more than 40% of country agricultural implements and spares are manufactured here. One of the bigger units involved in the manufacture of spares is Karnal Agricultural Industries Ltd. having largest manufacturing base in the country.

PART-I

LAST AUDIT REPORT:-Action taken on the last audit report was not satisfactory as the annotated reply showing the action taken thereon was neither prepared nor sent to this office, though the same was required to be sent within three months of its receipt as per provision of rule XVII. 17(2) of the Municipal Account Code, 1930. The audit report contained large number of paras of serious nature relating to the embezzlements/ misappropriation, shortage of stores, short/non-recoveries of revenue, losses, irregular/avoidable payments including cases of establishment, irregularities in work accounts, action without sanctions, non-maintenance/non-completion/ defective maintenance of record and many other omissions and

commissions which depict a very dismal state of affairs, but municipal administration remained quite indifferent towards the compliance and disposal of these audit objections pending since long, kind attention of Commissioner Municipal Corporation is invited to Memo. no. 15/7/2019-3 B&C Dated 28/04/2022 from the Additional Chief Secretary to Government Haryana Finance Department for timely submission of replies to outstanding Audit Report paras, as the sub optional response towards non submission/late submission of Audit paras is viewed seriously by the Government.

However, the position, of the outstanding objections till the conclusion of report in brief was as depicted in **Appendix 'A'** to this report.

PART- II

2.) PRESENT AUDIT: -Audit of Municipal Corporation, Karnal during the year 2022-23 continued to be audited under pre-audit system under the Resident Audit Scheme which was headed by Sh. H.C. Dahiya, Deputy Director w.e.f. 01.04.2022 to 31.03.2023. Following officers held the office of the Commissioner during the period under report: -

1.	Sh. Naresh Narwal I.A.S.	01.04.2022 to 29.08.2022
2.	Sh. Ajay Singh Tomar I.A.S.	29.08.2022 to 17.02.2023.
3.	Sh. Abhishek Meena I.A.S.	01.03.2023 to 31.03.2023

And the ***office of Mayor was held by Smt. Renu Bala Gupta***.

2.A- RECORD NOT PUT UP: -

The record as detailed in **Appendix 'B'** to this report was again not put up, some record is pending since 1964-65. The matter is again brought into the notice of the Corporation Authorities with the advice to direct the dealing officials for production of record duly completed in all respect for audit as the chances of misappropriation/embezzlement cannot be ruled out in such records/accounts.

3.) FINANCES: -

Financial position of the Corporation Fund included grants in aid of SFC (salary & pension), CFC, PHED O&M grant (except all other grants in Aid to the tune of Rs. 1551421840/-) parked in various bank accounts as on 31.03.2023as detailed in Appendix-G) received during the year 2022-23 is exhibited below in a comparative form:-

Year	2021-22	2022-23
Opening balance	647578024	883893758
Income	1261327012	1813228482
Total	1908905036	2697122240
Expenditure	1025011278	1184901678
Closing Balance	883893758	1512220562

The sharp increase in income during the year 2022-23 as compared to previous year was due to more recovery of Taxes & Stamp duties, and receipt of salary & pension grant. Whereas increase in expenditure was mainly attributed to more payment of development works executed. The above income includes Rs.635582000/-towards the receipts of Salary & Pension Grant and Rs. 103489000/- recovered from PHED Department on account of recoupment of the cost of Operation & Maintenance of Public Health Services and other expenditure.

Closing balance of Rs.1512220562 as on 31.03.2023 includes balances rupees 905426233.00/-(M.C fund) as parked in the Bank Accounts and Rs. 183687009/- of SFC(S&P) (as per Appendix -G) and balances of CFC grant. The Municipal Corporation is also having Fixed Deposit Receipts of Rs.289076825/- in Karnal Central Co-operative Bank.

The financial position of the Corporation can be strengthened, If the Administration makes serious efforts *towards recovery of huge amount of Rs.**50 crores** in lieu of service charge arrears from central Government properties* due towards Corporation. Strenuous efforts may be made to liquidate the same from central Government properties, besides recovery of **292 Crores** as arrears of Property Tax, Rent etc.

Out of total expenditure of Rs. 1184068077/- (excluding development grants), a sum of Rs.580855385/- was spent on establishment which worked out to 49.04% of expenditure. The break-up of establishment expenditure was as hereinafter: -

Sr. no.	Nature of establishment	Total Expenditure	Percentage
1	Salary to regular staff	132196814/-	11.16%
2	Salary to payroll/Outsourced	249618508/-	21.08%
3	General/Misc. Est.	11606757/-	00.98%
4	Retrial benefits + Pension+ Financial Assistance	124140611/-	10.48%
5	GPF/NPS Govt. Contribution	32979288/-	02.78%
6	LTC	2912855/-	00.25%
7	Other liability (I.Tax)	27400552/-	02.31%
	Total	580855385/-	49.04%

The percentage expenditure on establishment, especially on sanitation was on the higher side which needs to be curtailed by restructuring/ right sizing the establishment structure.

4.) AUDIT FEE: -

(i) Actual Audit fees for the year 2022-23 worked out to Rs.2938005/- as intimated vide Directorate of Local Audit, Haryana vide memo No. III/25/AFA/2023/5775 dated 11.10.23. The Municipal Corporation Authority has deposited Rs.916081/*- on dt. 12.07.22 in to Govt. revenue under the Head ''0070 – other Administrative Services –60- other services – B Non-Tax Revenue – 110 fees for Govt. Audit''. in office name and DDO. Code -0585-Director Local Audit, Haryana, Panchkula vide Bank CIN no. 125740938 dt. 08/07/2022. Thus, the balance amount Rs.2021924/- was outstanding as on 31.03.23 which to be deposited by the Municipal Corporation Authority.

* As per memo no. (25)AFA/2023/5775 dt. 11.10.23 of Director Local Audit Panchkula. Rs.916081/- was deposited In excess with the Audit fee for the year 2021-22 of Rs.3085509/- on dt. 08.07.22

5.) GRANTS: -

(A) The position of grants received during the year under report along with utilization and unspent balance is exhibited in **Appendix 'C–I"** to this report which is summarized as under:

Grants shown at Sr. No. 1,2,3,4,5,6,7,8,9,10to 15 were partially utilized, however Utilization Certificate of these grants were not issued.

B) Position of grants received prior to 01.04.2022 and remained unspent as on 31.03.2023 is exhibited in **Appendix 'C' –II** to this report and commented as under: -

i.) Grants mentioned at Sr. No. 1 to 17, 19, 20, 22 to 24,26 to 43, 45 to 51, 58 to 63, 67 to 72, 77 to 95, 98 to 102, 105 to 119, 121 to 123, 137 to 138aggregating to Rs. 318973960/- were deposited with PWD (PH) but neither the utilization certificates nor statement of expenditure duly authenticated by Accountant General, Haryana were obtained so far. The matter may be taken up with higher authorities to get the requisite utilization certificates so that adjustment in books of corporation can be affected.

ii) Fully unspent balance of grants shown at Sr. No.103 and partly unspent balances of grant at sr. no.52, 64 to 66, 73 to 76, 97,104, 120, 124 to 132, 134, 136, 140, 150, 151, 155, 158, 161, 167, 168,169,177, 179, 181 & 184, 186, 187, 188 to 189, 190, 196, 203, 221, 256, 266, 267, 269 & 276 amounting toRs.2620000/-& Rs.3,84,71261/-respectively lying with Corporation may be refunded to Govt. unless utilized with the approval of competent authority.

iii) Grants shown at Sr. No. 53 to 55 amounting to Rs. 78,44,600/- were transferred to Distt. Development Council, Karnal for the construction of Danveer Karan Hospital but utilization Certificates, duly authenticated by respective audit authority have not been obtained so far. The same may also be obtained now and put up in audit for verification & adjustment in the books of corporation.

iv) Record relevant to the utilization of grants shown at Sr. No. 18, 21, 25, 44, 56, 96, 133, 135,139,141 to 146, 149, 152 & 153, 156, 157, 159, 166, 204 & 205, amounting to Rs.4,26,96,594/- was not put up. The same may be put up now for verification.

v) The unspent balance of grant shown at Sr. No.185 was utilized the year 2021-22 However utilization certificate is still awaited for the same.

vi) The unspent balance for the year 2021-22 of grant shown at Sr. No.268, 270, 271 to 275 was utilized during the year 2022-23 However utilization certificate is still awaited for the same.

vii) Works against grants shown at serial No.160, 162,163, 164, 170, 172, 173,182, 183, 192,194, 195, 197, 198,206,208, 209, 210, 216 to220, 223 to 226, 240, 254,255 were shown in progress against the same may be got completed within the prescribed period failing which the balance may be refunded to funding agency/ Govt. immediately.

viii) Works against grants shown at Sr. No. 57, 147to 148, 165, 171, 180, 193 & 253 were still not started as no DPR & estimate was prepared. The same may be completed immediately and grant utilized with the approval of competent authority.

ix) Grants shown at sr. no. 222 received for the development of SC Basti under SFC SC Component but booked for PHED work i.e. replacement of existing damaged /old pipe line. The same may be recouped from the appropriate head and be utilized for the purpose it is received.

x) Grant shown at Sr. No. 154, 174 to 176, 178,185,191,199,200,201,202, 207, 211 to 215, 227 to 239,241to249,251,252,257 to 265 were utilized for the purpose they were received during period under Audit. But Utilization Certificate was still awaited.

(C) **<u>Revenue Earning Scheme</u>: -** No grant was received in the current year i.e. 2022-23under revenue earning scheme However the position of grants received under revenue earning scheme up to 31.03.2023is exhibited in Appendix 'C'-III to this report and commented as under:-

i.) Rs. 11500,000/- were earned by way of rent from the shops constructed out of grants up to31.03.2023.

6.) LOANS: -

(a) No amount of loan was received during the year 2022-23. However, the position of loans received up to 31.03.2023 and their utilization and position of repayment is exhibited in **Appendix 'D'** to this report. Loans aggregating to Rs. 1,00,90,000/- as principal in addition to interest thereon were due for repayment against the corporation as on 31.03.23.

b) Register in form G-6A showing utilization of each loan was not prepared despite repeated audit objections, which may be maintained now, brought upto date and put up to audit for necessary verification.

c) The utilization certificate/statements of expenditure duly authenticated by Principal Accountant General, Haryana were again not put up against the loans deposited in Public Health for providing water supply and sewerage scheme in the town. The matter may be taken up with the authorities of Public Health for providing utilization certificate so that the outstanding amounts in the Municipal Corporation account books may be got adjusted.

7. ARREARS: -

The arrears of House Tax, Fire Tax and Rent was not worked out and checked in audit but the tentative statement supplied by municipal authorities is depicted in **Appendix 'E'** to this note. The exact position of property tax arrear as on 31.03.2023 may be worked out and got checked in audit immediately as the accuracy of property tax arrears could not be verified at this stage. Strenuous efforts may also be made to liquidate the heavy arrears at an early date.

8. TEMPORARY ADVANCES: -

(i.) Temporary advances aggregating to Rs. **5,270,61/- as** detailed in the **Appendix 'F'-I** to this report were outstanding as on 31.03.2023 against the official of corporation since long. Some employees out of them had already been retired/transferred but no steps were taken to get the same adjusted despite the orders of the Commissioner & Secy. to Government Haryana Urban Development Department memo No. 3E/2001/Local/9602-54 dated 27.02.01 which interalia provides that pay of the officials, who fails to get the advance adjusted should be with-held. The non-adjustment & refund of unspent advance for such a long time tantamount to temporary misappropriation of fund. Commissioner Municipal Corporation is requested to take necessary action to get the advances adjusted / refunded at an early date.

ii.) Temporary advances to the tune of Rs. **272047900.10/-as** detailed in **Appendix 'F'-II** to this report were outstanding against Govt. /Semi Govt. departments. The statement of

expenditure / utilization certificates duly authenticated by the Principal Accountant General (Audit) from their respective departments may be obtained or amount recovered and got adjusted in Municipal accounts at an early date. Advances worth crores of Rupees were outstanding against PWD (Public Health) for deposit work but neither the utilization certificates nor the statements of accounts duly verified by the Principal Accountant General (Audit) Haryana were supplied by Public Health for making adjustment in the books of Corporation. The same may be obtained now and advances be got adjusted at an early date.

iii). Entries of advances & loans in Form R-12 meant for recording of Temporary Advances & Register of Loans given to the Municipal Officer/ Official under their personal capacity i.e. HBL & Motor Car etc. and advances given to different Government Department for deposit work on the sanction of Corporation Authorities are not authenticated by the Accounts Branch which may lead towards financial loss to the corporation. In view of seriousness of the matter MC Authority is requested that each entry in loan & advance register may be got checked and authenticated by the Accounts Branch.

9. <u>RETRENCHMENTS</u>: -

Rs. 5,48,50,60/- were retrenched from the bills put up for pre-audit during2022-23. In most of the cases, retrenchment was due to wrong calculations or inadmissible payments which showed negligence on the part of the officials/officers of the Corporation. Excess payments would have remained undetected but only could stopped under scrutiny by audit. The lapse is brought to the notice of the Commissioner, Municipal Corporation to strengthen internal check to avoid recurrence of such type of payments in future.

10. <u>EXCESS,IRREGULAR/AVOIDABLEEXPENDITURE/PAYMENT,LOSS OF REVENUE AND CASES OF ESTABLISHMENT</u>: -:-

i). ***<u>Irregularities in Appointment of Experts</u>***:-

Government had introduced the outsourcing policy for appointing the officials falling under Part-II on the sanctioned vacant Posts and Unsanctioned posts vide part-I of the said policy and further vide Govt. instructions no. 16/7/2015-3GS-II dated 28.09.2021 the fresh engagement under these policy was stopped and the State Government substituted this policy by a new policy named '*Deployment of Contractual Persons 2022*' which was made applicable w.e.f. 01.04.2023 through HKRN Ltd., thereby excluding the person engaged under outsourcing policy Part-II and under this new policy many officials were appointed/engaged by the M.C. Authority from time to time. However, regarding their age limit, the authority was advised that no person shall be engaged in any scheme more than the maximum prescribed age limit as per the outsourcing policy wherein in Part-II it was

stipulated that no person more than the age of 65 should have been allowed to continue in the service. Eligibility of these over-aged Officials to continue in contractual service under Part-II has become void ,however to bypass this issue of age bar, the M.C. Authority has given the appointment to the undermentioned Officials on the post/portfolio as mentioned against each, as per provision and authority given under *Section-37-D (2)* of the Haryana Municipal Corporation Business Bye laws, 2009 ,by giving the reasons of 'smooth working of the office & in the interest of Municipal Corporation. It is pertinent to mention here that these officials were previously engaged under Part-II of the erstwhile outsourcing Policy Rs. **1123020/- has been paid to these officials for Municipal Funds during** the period under the Audit Report, with cumulative payment of more than **33 Lakh** since last three years.

Sr.No.	Name of Person	Age	Retired as from Govt. Department	Appointed as	Pay fixed by M.C. Authority 50% Half Pay + DA
1	Sh.Bharat Singh Patwari	71	Patwari	Expert in revenue	1770+6726=24426
2	Sh.Sumant Kumar	67	Clerk	Expert in office procedure	19776/-
3	Sh.Dinesh Goel	69	Astt.	Expert in office procedure	17700+6726=24426
4	Sh.Harpal Singh	69	Astt.	Establishment Expert	1770+6018=23718

The M.C. Authority may obtain such services through appointment on Transfer/Deputation rather than hiring overage officials, as to perform the revenue work, the Municipal Corporation has the sanctioned posts of Patwari, Kanungo, Naib Tehsildar and Tehsildar. Further many officials mentioned above were retired as Clerk/Assistant, whereas a large number of regular officials are currently posted as Clerk Assistant in the Corporation. Similarly, against Expert in office procedure/Establishment Expert, the regular Section Officer and Senior Account Officer are being posted in the Corporation along with the PREAUDIT /POST AUDIT Scheme of Local Audit Headed by the Deputy Director.

It is advised that Haryana Municipal Corporation Bye laws 2009 '*section 37 D*' may be implemented only in emergent cases as specified vide Memo no. DULB/Estt/5E/2025/592 Dated 09/01/2025 and strictly in accordance with relevant Government instructions/outsourcing policy conditions, to safeguard the financial interests of the Municipal Corporation.

ii). ***Irregularity in appointment of Mr. Ashish s/o Sh. Subhash on the post of clerk in Municipal Corporation***:-

During the course of audit while checking the ECR in respect of the candidate appointed as clerk in M.C. Karnal on the selection made by HSSC Panchkula under General Category at Seniority No. 125 against Roll No. 9990529415 and Advt. No. 5/2019 (Category No. 1) as communicated by the Director Urban Local Bodies vide its memo no. DULB/Admin/2A/2022/28353 dt. 04/07/2022 (copy enclosed). *It has been prima facie suspected and found that the photo of the candidate on the Application Form (Post Application Id. 1384143) and photo on Medical Certificate and also photo on admit card for scrutiny of documents does not match with each other (copy enclosed)* . It is therefore advised to the Corporation Authority to take up the issue with the HSSC i.e. Selection Authority/Agency timely through the DULB Panchkula as to ensure that only genuine person should be appointed & paid from the Municipal Corporation, However, in view of above the case of appointment is not being admitted in audit till the final decision/order received from HSSC through the DULB otherwise salary payment will be admitted subject to investigation and responsibility of recovery of pay from the sanctioning authority.

iii) ***Penalty on late payment of HKRN staff and submission of data thereof :-***

An invoice No 13596 dated October 4,2022 and an Invoice no. 16394 dated Nov.4,2022 for amounting to Rs. 2913653/- and Rs 2766153/-respectively related to providing/supply of 114 no. outsourced employees was put up for pre audit in which it has been noticed that in the invoice no 13596 for the month of Sep. 2022 Rs 81850/- was imposed as penalty for late payment, for invoice no 10847,11068 and in the invoice no 1694 for the month of Oct. 2022 Rs. 1050/- was imposed as penalty for late payment for invoice no. 13911. *Further it has been noticed that neither the reason for late payment has been given nor any detail (employee wise) of penalty has been mentioned on the bill.* So, the charging of the penalty by the Nigam (HKRN) is not justifiable at all as it causes extra financial burden on the Municipal exchequer. However, the payment of such deployed manpower has been admitted in audit to avoid further imposition of penalty by the Nigam in case of late payment. In view of above, the Municipal authority is requested to kindly take up the matter with Nigam (HKRN) for refund of penalty amount at the earliest and credited into the municipal fund under intimation to audit. Further it is also requested that the relevant is record/data in respect of each post (as such deployed staff i.e. 114 no. manpower as shown in the invoice) mentioning of numbers of each post filled or to be filled up whether it is again is against the sanctioned on non-sanctioned post, or their

eligibility, qualification criteria, experience required for that post and the experience document which have been uploaded on the portal against which their wages/rate have been fixed on HKRN along with the permission of the W/Commissioner in the recommendation of the committee constituted for their deployment in MCK through HKRN may also be put in audit for verification.

iv) ***Excess payment through operation and maintenance charges of road sweeping machine:-***

As per supply order a sum of Rs.4.70 lacs per month is to be paid for Road Sweeping Machine with 1 rest in a week and a fine of 200/- per hour for 1st 12 hours and there after 400/- for every one hour and after two days 5000/-per day from the non-functioning date is also to be imposed and deducted from the payment as per work order Memo No. 23/HR/E-4/2018-2019/ dated 17.09.2019.Accordingly the pattern of settlement of claim since starting of contract the paid amount for the month of January and February and also the proposal of payment for the month of March and April are as under: -

Particulars	**January**		**February**		**March**		**April**
Total days in month	31		28		31		30
Working days for machine	25		24		20		21
Total hours for working	25x12=300		24x12=288		20x12=240		26x12=312
Less working hours due to Non functioning of machine	114.20		103.60		87.5		143
Penalty Rs.200/- per hour	114.20x200=22840		103.60x200=20720		87.5x200=17500		143x200=28600
Payment for working hours	185.80		184.40		113.5		169
Paid Rs.	470000-22840=447160		470000-20720=449280		470000-17500=452500		28600=441400
Total hours and payable amount as per agreement	300	470000	288	470000	324	470000	470000
Less hours and penalty deducted	114.20	22840	103.60	20720	87.5	17500	28600
Paid amounts and for working hours	185.80	447160	184.60	449280	113.5	452500	441400

Non-Working Days	Less than 5 Hrs. working day	6 to hours
2/3/22,6/3/22, 8,10,11,12,13,14,18,20,27,30 & 31/3/22=13 days (including 4 rests)	21/3, 22/3, 24/3, 28/3 =4 days	7/3,17/3,19/3,23/3,25/3,29/3,=7 days

The above status of non-functioning of machine gives sufficient reason to raise doubts on the agency that it is knowingly not deploying the machine to get the optimum progress by allowing its working in full working capacity for e.g. In the month of March 2022 the agency has 13 no. non-functioning days and further on 4 days agency worked Less than 5 hours and again during 7 days machine worked for less than 10 hours, *thus it shows the willful negligence of work, besides departure from the site midway leaving behind the untreated waste without any repercussions because it does not affect adversely on its payment as only Rs.17500/- is proposed to be deducted as penalty for less machine hours of 87.50* whereas the firm should be issued a show cause notice for non-deployment and non completion of the minimum 12 working hours per days ,**and it be given rate per hours as under.**

Total Days in a Month	30
Rest	4
Working Days Required	26
Total working hours/days	12
Total working hours in a month	312
Rate/month of 470000/- in per hour to be charged	1506.41
And its payment for 152.50 working Hours =	
In the month of 3/2022=	1506.41x152.41
=	2,29,727
Less Penalty 87.50 Less Hours=	17,500
Net Payable Amount	2,12,227

Beside above the firm may ask to submit the bill of service and repair which have/had been incurred to justify and ensure the proper maintenance and up keep of such highly expensive Road Sweeping Machine.

Simultaneously Govt. may also be requested to discontinue or amend the contract/work order so that regular monthly excess payment being paid by the Corporation of such a machine can be curtailed and its operation which has become the white elephant for Corporation besides

extra expenditure (over and above fix monthly payments) of POL & O&M. It may be more financially viable if the corporation purchases its own Road sweeping machine considering expenditure already incurred/to be incurred on it. The total monthly expenditure of it is Rs.670000/- O &M (470000/-) and Rs. 200000/- (Avg POL Charges) ,*which is Rs.80.40 lakh per year and it is approximately Rs 3.61 crore if cumulatively calculated from the start of the work order till the period under this audit report.*

However, the payments are being admitted in Audit to honour the said work order and contract agreement issued by the Director General, Supplies & Disposals, Haryana, with request to the M.C. Authorities to review/amend this agreement at Directorate level, being an administrative matter, so that at least the procedure of charging *the penalty of less hours for non-functioning of the road sweeping machine may be deducted from the payment over and above after* ***calculating the rate per hour*** *on the basis of fixed monthly charges of Rs.470000/- .*

11. SHORT RECOVERY/ NON-RECOVERY AND LOSS OF REVENUE

i) ***Non recovery of shop rent to the tune of Rs.14,600,000/-*****:-**

The rent of Municipal Shops should have been paid by 7th of each month as per Govt. instruction vide no. CTP/A/03/81290/81364 Dated 07.04.2003 failing which the penalty of interest @12% per annum is recoverable from the defaulters as per Govt. instruction issued vide Letter No. 8/14/2009-6K-T Dated 31.03.2009 but the rent is not being realized in view of above instructions. Even notices to defaulters were not issued though heavy arrears of Rs. **14,600,000**/-still outstanding as on 31.03.2022 against the defaulting shopkeepers (Appendix-'E'). The matter is brought to the notice of Municipal Administration for issuing directions to the concerned officials for immediate compliance of the Govt. instructions and to make recovery of the arrear along with on interest up to date and compliance made in this refer be intimated and shown to audit.

(ii) Loss of Revenue/likely cases of loss of revenue on account of shop rent:-

During carried over the balances of outstanding shop rent from the Demand and Collection register of the year 2021-22 to the D & C of 2022-23 it has been observed in audit that revenue collected from 44 no's of the shops located at various places within Municipal limit are shown zero as detailed in Annexure 'A', means nothing has been realized from these shops since long period. As no data such as monthly rent, enhancement date, date of auction, period of lease etc. has been shown against these shops. Moreover, reason of being lying vacant of these shops has also not been recorded. So, in absence of the complete data audit is not in position to point out the actual financial position of shop rent collection in comparatively against the total no. of shops.

In such circumstances M.C authority is kindly requested to take suitable action to demark such shops which are not generating income and earliest possible steps to be taken to lease out such shops if there is no court case/litigation to provide safeguard to stop leakage of revenue of shops rent is a self-generated source of income for a local body.

In view of above, it is also requested to direct the dealing hand to complete the record and mention the relevant data against each entry with reason for lying vacant along with the amount of previous arrear and record may be put up in audit complete in all respect and dully verified by the head of the branch for authentication and verification.

iii) ***Performance Audit/Wastage cum loss of 20 lakh to Municipal fund due to non functioning of water filter plant in karan taal park:-***

It is brought into the notice of Municipal Authority that in the year 2017-18, a water filter plant for fountain was installed in Karan Taal Park with approximate cost of 20 Lakh. The main function of plant was to preserve the water afresh and crystal clear to avoid the wastage of water during manual cleaning by draining water from fountain Pool.

It is matter of concern that such heavy cost item is remaining idle since many years in the open air and getting junked, hence depreciating its value day by day and reduction in capacity due to negligence of it by the officials concerned resulting into wastage of precious time and Municipal Fund.

The status of non-performance of plant and manual cleaning is tarnishing the image of Corporation. Regarding this issue of non- performance of plant matter was enquired with Engineering and Accounts Branch for providing file and record of installation of plant, however the same was not provided. The said negligence/carelessness resulted into wastage cum loss of Municipal fund of Rs. **20 Lakh**, the same may be dealt on priority basis and responsibility may be fixed against the official at fault under intimation to audit.

iv) ***Non verification of building application fees in Audit, Hence possibility of lesser credit in Municipal fund cannot be ruled out:-***

It is brought to the kind notice of the Municipal Authority that as per Para 4.10(2). (4) and 5 of the Haryana Building Code 2017 the Occupation Certificate is being issued to the owner/applicant in respect of building under various schemes of Improvement Trust in prescribed Performa B.R.VII of Haryana Building Code 2017 by the DTP on behalf of Commissioner which describes the following condition:-

1. The permission for the Occupation of the building prescribed below is hereby granted after compounding of the violation and subject to receipt of the composition charges and subject to audit and reconciliation of accounts.

2. This Occupation Certificate will stand automatically cancelled, if the permitted use of building or part thereof is changed any additional construction or alteration in the said building is raised without approval of the competent authority or the portion of the building for which Occupation Certificate has been granted is occupied .This would also attract under the applicable law:- But in reference to the above condition no. I it has been observed that the same record is not put up in audit for verification. So it is requested to the Municipal Authority that the direction may be given to the concerned dealing hand that the record complete in all respect such as Building Application Register, Occupation Certificate issued Register/record along with all record of G8/Receipts for fee/tax recovered for sanctioning plan and composition fee if any for the Occupation Certificate supposed to be maintained in the office of Sanctioning/Concerned Building Branch and to verifying the credit in M.C. Fund Cash Book, dully bill verified by the H.O.B. may be put up in audit as well as responsibility may be fixed in case of loss of revenue to the Council due to laxity by the dealing hand.

v) *leakage of revenue of Rs **80000/-**per month of Municipal fund:-*

it is brought to the kind notice of the municipal Authority that the land /open space of the old Municipal office measuring approx. 3000 square yards was lying vacant after demolishing of the building is being used for parking facility to the public by a contractor named Ras Enterprises on charges i.e. Rs.20/- for 4 hours for four-wheeler and Rs. 40/- for 16 hours for 4-wheeler. But not a single penny revenue is being received /deposited in the municipal fund on this account. Might there be the chances of leakage of revenue.

It is therefore Authority that matter may be look into personally and investigate that when and by whom authority the such contract has been assigned to the firm i.e. Ras enterprise and after investigation responsibility may be fixed of the defaulting Officer/Official for the revenue leakage of Rs.80,000/- (Tentative) for 100 vehicles per day approximately besides recovery of loss of Municipal Fund and compliance made in this regard be shown to the audit in the vested interest of the Corporation.

vi) Land/Open space measuring approx 3000 Sq.yds covered all side by the Municipal Shops & well secured space owned by Municipal Corporation (Erstwhile Municipal

Committee Office Building) demolished structure now is available as open space but is fetching no income due to non-caring attitude of the then Corporation authority. Now it is again requested that the matter may Kindly be investigated personally and E-Tender may be floated for the time being for best use of Parking of Vehicle as such site is situated at the mid of market that can award the much amount of Revenue due to crowdy area. And further a detail project may be designed for best further use like basement parking, Celebration Centre, Kids Entertainment Center, Shopping Complex, Rooms for Rent etc. for taping a new source of revenue to strength the financial health of Corporation, please.

vii) *Excess payment of pension for Rs. **306315**/- :-*

While reviewing the Pension Payment Order (P.P.O.) Register as well as carried over the ECR registers of pensioners/family pensioners, for the year 2022-23, it has been noticed that in some cases excess payment has been noticed as released on account of Enhanced Pension instead of Ordinary Pension. However, the period of enhanced pension had been completed but it was still continued to grant the family pensioners in contravention of Rule 13 of Revised Pension Part-Il Rules 2009 R.W Para 2 Appendix 1 of Punjab Civil Services Vol-II

1. Smt. Rajpati w/o Sh. Ram Piyara P.P.O no 13 MCK

Period	Drawn Amount	Due Amount	Difference	D.A.	Time Period	Total Amount
1.11.19 to 31.12.19	11938/-	9000/	2938/	17%	2	6875/-
1.1.20 to 30.06.20	11938/-	9000/	2938/	17%	6	20625/-
1.7.20 to 31.12.20	11938/-	9000/	2938/	17%	6	20625/-
1.1.21 to 30.06.21	11938/-	9000/	2938/	17%	6	20625/-
1.7.21 to 31.12.21	11938/-	9000/	2938/	31%	6	20625/-
1.1.22 to 31.05.22	11938/-	9000/	2938/	34%	5	20625/-
						111518/-

2. Smt. Bimla Devi w/o Sh. Rajpal P.P.O no. 14

Period	Drawn Amount	Due Amount	Difference	D.A.	Time Period	Total Amount
1.7.20 to 31.12.20	11257/-	9000/	22256/	17%	6	15843/-
1.1.21 to 30.06.21	11257/-	9000/	22256/	17%	6	15843/-
1.7.21 to 31.12.21	11257/-	9000/	22256/	31%	6	1738/-
1.1.22 to 31.05.22	11257/-	9000/	22256/	34%	5	15120/-
					Total	64544/-

3. Smt. Raj Rani w/o Sh. Rajpal P.P.O no. 24 MCK

Period	Drawn Amount	Due Amount	Difference	D.A.	Time Period	Total Amount
1.7.21 to 31.12.21	13796/-	9000/	4796/-	31%	6	37696/-
1.1.22 to 31.05.22	13796/-	9000/	4796/-	34%	5	32133/-
					Total	69829/-

4. Smt. Murti Devi w/o Pala Ram P.P.O no. 121 MCK

Period	Drawn Amount	Due Amount	Difference	D.A.	Time Period	Total Amount
1.7.21 to 31.12.21	13150/-	9000/	4150/-	31%	6	32619/-
1.1.22 to 31.05.22	13150/-	9000/	4150/-	34%	5	27805/-
					Total	60424/-

Being serious matter, it is brought into the notice of the municipal authority that due to carelessness the corporation has to bear the financial loss of Rs.**306315**/-. So it is requested to the authority that same amount may be recovered on priority basis and responsibility be fixed of the concerned dealing hand for carelessness and also in case of continuing non recovery, Compliance of the same may be made immediately and shown to audit .

12. PROPERTY TAX :-

i*)* *Non-Recovery of services charges in lieu of property tax on Central Govt. Properties*

According to Govt. of India Ministry of Finance letter No. 14(i) P/52 dated 10.5.1954, the Central Govt. decided to make payment of service charges in lieu of house tax in respect of Central Govt. properties to the Local Bodies for specific services rendered by the Local Authorities. The procedure for arriving at a quantum of service charges payable to the local bodies is outlined in Govt. of India circular letter No. 4(7) P-65 dated 29.03.1967. But the Corporation least bothered for implementing Central Government Instructions in regard to prefer its claim of service charges in respect of Central Govt. properties situated in Municipal limits since 1981-82., which has been accumulated for more than **50 crores** on Nine major Centre Government Properties. Major defaulters include Central Soil Salinity Research Institute (CSSRI), National Dairy Research Institute (NDRI), Directorate of Wheat Research (DWR), National Bureau of Animal Genetic Resources (NBAGR), Indian Agricultural Research Institute (IARI), National dairy research institute as such, no recovery on this account was pointed out during the period of report. Therefore, the Tax Superintendent may be directed to work out Service charges in respect of Central Govt. properties falling in the

Corporation limit in the light of guidelines contained in Govt. of India letter referred above and prefer the claim thereof at the earliest and compliance shown to audit.

(ii.) The general assessment of house tax was conducted and finalized in the year 2013-14 effective from 2010-11. But neither the assessment registers/demand register/Supplementary Survey conducted (if any) during the year were prepared nor the objections were finalized in the year 2021-22which result end most important source of revenue record unchecked from Audit. Even, the posting of amount corrected was not shown to audit. The relevant record may be got completed in all respect at an early date and put up in audit for checking.

13.RENT: -

The rent of Municipal Shops should have been paid by 7th of each month as per Govt. instruction vide no. CTP/A/03/81290/81364 Dated 07.04.2003 failing which the penalty of interest @12% per annum is recoverable from the defaulters as per Govt. instruction issued vide Letter No. 8/14/2009-6K-T Dated 31.03.2009 but the rent is not being realized in view of above instructions. Even notices to defaulters were not issued though heavy arrears of Rs. **1,54,75,623/-** still outstanding as on 31.03.2022 against the defaulting shopkeepers. The matter is brought to the notice of Municipal Administration for issuing directions to the concerned officials for immediate compliance of the Govt. instructions and to make recovery of the arrear along with on interest up to date and compliance made in this refer be intimated and shown to audit.

During carried over the balances of outstanding shop rent from the Demand and Collection register of the year 2021-22 to the D & C of 2022-23 it has been observed in audit that revenue collected from 44 no's of the shops located at various places within Municipal limit are shown zero as detailed in Annexure 'A', means nothing has been realized from these shops since long period. As no data such as monthly rent, enhancement date, date of auction, period of lease etc. has been shown against these shops. Moreover, reason of being lying vacant of these shops has also not been recorded. So, in absence of the complete data audit is not in position to point out the actual financial position of shop rent collection in comparatively against the total no. of shops.

In such circumstances M.C authority is kindly requested to take suitable action to demark such shops which are not generating income and earliest possible steps to be taken to lease out such shops if there is no court case/litigation to provide safeguard to stop leakage of revenue of shops rent is a self-generated source of income for a local body.

In view of above, it is also requested to direct the dealing hand to complete the record and mention the relevant data against each entry with reason for lying vacant along with the

amount of previous arrear and record may be put up in audit complete in all respect and dully verified by the head of the branch for authentication and verification.

14. PROVIDENT FUND: -

While checking the provident fund account in form PF-IV, it was noticed that the same was lying incomplete since 31.8.2014 and a balance ofRs.215505/- was lying as on 31.3.2021 in consolidated account No. 002134001003904 in Karnal Central Coop. Bank (Pass Book lying incomplete as on date). The provident fund ledger in form PF-1 was lying incomplete as much the individual accounts of the person was not signed by the dealing official, accounts person and the head of branch /controlling officer. Only cases of withdrawal/advances & final payments bill of Provident Fund under pre audit i.e. the accounts of single person concerned was hardly signed on persuasion of audit. The register may be completed in all respects without any further delay. Attention in this connection is also invited to rule XVI-5(3) of the Municipal Account Code,1930 for strict compliance and matter is also brought to the notice of Principal Secretary to Government Haryana, Urban Local Bodies Department for taking suitable action in the matter.

15. Municipal Tax on Electricity: -

It is stated by UHBVN/Electricity Department that all street light, CCTV Camera ,MC Building office and Traffic light bills being paid by Municipal Corporation Karnal have been adjusted up to March 2023 on account of Municipal Tax due against UHBVN however no records maintained or demand letter being sent to Electricity Department for recovery of Unadjusted Municipal Tax @ 2% of bill amount(*in absence of cumulative per month wise Municipal tax collected)* which is regularly collected by the Electricity department every month from all the consumers falling under the municipal limit, and the same was required to be remitted to Municipal Corporation with an abstract of monthly total collection supporting the ledgers figures. The same may be demanded now and credited in MC Fund may be pointed out to audit.

16. Defective /non - maintenance of cash books/Non reconciliation since 2015:-

I) As already pointed out through various Audit requisitions, the primary financial record i.e. cash book of M.C. fund and Grant-in-Aid was not being maintained properly. It was also pointed out that the total of daily collection as well as progressive totals of cash book of M.C. Fund was not done since 2/2020 and reconciliation has still not been checked and signed by S.A.O since 7/2015. *Reconciliation of General Cash Book was pending since 7/2015 even after posting of well qualified accounts staff. Due to non-checking and signed with remarks, if any, by the Section Officer/Sr. A.O. w.e.f. 7/15 to 9/15 and non-signing the cash books by the DDO/HOO/HOD and non-totaling and balancing by the accountant/S.O. and non-preparation of bank reconciliation statement in respect of General & Govt. Grants Cash Books since 10/2015 to 3/2021,was not satisfactory in view of Govt. instruction wherein maintenance & reconciliation of accounts are entrusted to them vide Govt. U.O. no. 14/34/2013-1FA dated Chandigarh the 22nd May 2013.*It was also in contradiction to the rule III.2 and XII.4(5) of the Municipal Accounts Code, 1930. In such circumstances any possibility of embezzlement/misappropriation could not be ruled out. Matter being serious was brought to the kind notice of Commissioner through various audit requisitions for issuing necessary direction to concerned branch that the Govt. Grants & General cash book may be completed, totaled & checked and reconciled. The matter being serious is again brought to the notice of Higher Authorities for issuing the directions to the concerned officials/officers to do the needful. It is also pertinent to mention here that compliance is still not made or intimation to Audit is awaited.

However, in response of Audit requisition, Director Urban Local Bodies Haryana has issued instruction /guideline on this serious issue vide memo no. DULB/Budget/BA-1/2021/7285-86 dated 24/03/2021 by which it is directed to all the officials that the cash book have to be written by Accountant/Section Officer, which is to be verified by A.O./S.A.O./C.A.O. and dully signed by D.D.O./H.O.D. daily after totaling, balancing and reconciliation and then to be put up in audit to check. But the compliance was still not being done. It is requested to maintain the cash book on utmost priority and the same be put up in audit for further checking.

ii) During tracing of income in the cash book for the period 7/21, Rs.8743/- (as detailed below) were deducted on account of unjustified refund made to various property owners during collection of taxes.

Date	Refund (In Rs.)
06-07-2021	2500
09-07-2021	2316
12-07-2021	1668
15-07-2021	1000
22-07-2021	986
23-07-2021	273
Total	**8743**

Secondly, in some G-8/receipts tax collection has been shown '0' amount which is not justified, it may be investigated that how the G-8'swere issued against the non-receipt or non-collection.

Thirdly, there was some differences were noticed between the total of G-9 and summary of G-9 .

Fourthly, it has been noticed that entries of cashbook have not been matched with G-9 summary as some entries has been shown in the cashbook but does not exist in G-9 but on the other hand some entries of G-9 did not show in the cashbook. So, this is a serious lapse done by the Corporation in the cashbook.

More over in some cases it has been also noticed that some entries of income written by pencil instead of ball pen which can be removed or changed easily, which is a serious irregularity and contravention of the rule 2.2 (vi) of PFR Vol-l which describes "An erasure or over- writing of any entry once made in the cash book is strictly prohibited. If a mistake is discovered, it should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. The head of the office should initial every such correction and invariably date his initials." But the same is not followed.

Hence it is requested to direct the concerned official to clear each and every entry regarding refund, differences, overwriting and zero amount to avoid any financial loss to the municipal corporation.

iii) During tracing of income in the cash book for the period 8/21, Rs.8710/- (as detailed below) were deducted on account of unjustified refund made to various property owners during collection of taxes.

Date	Refund (In Rs.)
04.08.2021	170
11.08.2021	3166
12.08.2021	1155
20.08.2021	962
26.08.2021	2257
27.08.2021	1000
Total	**8710**

Secondly, in some G-8/receipts (Annexure-B) tax collection has been shown '0' amount which is not justified, it may be investigated that how the G-8'swere issued against the non-receipt or non-collection.

iv) During tracing of income in the cash book for the dated 01.09.2021 and 02.09.2021 it is being observed that (instances as given below) the entries which have been made in the Cash Book based on the G-9 and G-8 does not match with the same Receipts and Summary given in the G- 9 of the concerned date. It is also brought to your kind notice that some entries shown in G-9 but not entered in Cash Book and the other side some entries shown in Cash Book but not exists in G-9. In some instances, it has also been noticed that double leaf of G-9 is being created for the same date and one leaf is provided in audit for verification the Cash book, but cash book has been written on the basis of other copy. Which resulting into creation of differences of recorded entries between total/summary of G-9 and Cash Book and unmatching the record. In some places it has been noticed that cutting, alteration and overwriting has been made due to differences in G-9 of one date but print out in the different time. Thus, it proves that G-9/Cash book represents different data of a particular date. In this situation it is difficult for audit to verify the G-9 and cash book and determine the actual, real G-9/G-8 on which cash book is based and got written. This is highly objectionable and there may be chances of manipulate the data or leakage of revenue. It is also pointed out that credit of online payment is not being produced in audit for verification also.

It is advised that the competent authority may look into and investigate that in what circumstances and by whom the original G-9 generated got changed later on at a different time. It may also be inquired that how such changes can be made on online portal as the portal is being run by the DULB itself. The matter may be taken up with the office of Directorate of Urban Local Bodies so as to prevent any possible financial embezzlement/ leakage of revenue if found at any later stage and it is also requested to the competent authority to direct the concerned official to approve each and every entry regarding refund,

differences, overwriting and zero amount to avoid any financial loss in possibility of repetition of such type of event can't be ruled out.

Date	Amount Shown in Cashbook but not in G-9	Amount Shown in G-9 but not in Cashbook	Particular
01.09.2021	101828	----	Interest on arrear
01.09.2021	6143	----	Property tax
01.09.2021	----	25368	Property tax (NDC)
01.09.2021	----	53	HDFC NDC
02.09.2021	15615	----	Interest on arrear
02.09.2021	11546	----	Property Tax
02.09.2021	----	83	Surcharge

v) While tracing the daily income in the General Cash Book for the period 1/2021 and 2/21 it has been noticed that the records related to income realized under various heads i.e. fees for issuance of occupation certificate, recovery for damaged roads, fees for enlistment, penalty from property transfer and income from sale of lands and shops is not forthcoming in audit. In absence of the records, the accuracy of the realized income, the rate of the fees/recovery could not be ascertained in audit. Hence in absence of authentication of the cash book, the actual financial position of the Municipal corporation cannot be shown if it is based on the un-verified record.

Moreover in lack/absence of record, the posting of the income in their concerned demand and collection register cannot be made along with their totals. In case of shortage of income from realized fees/fine /recovery/ rate found at any later stage there may be the chances of embezzlement being any lapse on the part of the dealing hand as well as the M.C authority.

According to Rule 4.1 of P.F.R Vol-1 being the Drawing and Disbursing Officer/Controlling officer of the *department it is the primarily responsibility of the M.C authority to see that all the revenue/ dues which have to be brought to account are correctly, regularly and promptly assessed, realized and dully credited into the treasury/bank.* Simultaneously Audit shall however, have the power to examine the correctness of the sums brought to account in respect of receipt of any department and to see that the provision or financial rules or orders have been applicable to the particulars receipts involved. Audit will also see that there is no deviation without proper authority from that/ such scale or periodicity which implies on any recovery or receipt. Audit will also see that no amounts due are left outstanding on its books without sufficient reason and it will be ascertained by the audit that what checks are imposed against the commission of irregularities at the various stage of collection and accounting and

to suggest any appropriate improvement in the procedure. *But due to non-production of the record in audit for authentication, audit will not be in position to achieve its purpose as stated ibid on the behalf of the Administration as well as Govt. So M.C. Authority is requested to direct the concerned branches of the corporation to put up the relevant record in audit i.e. D&C registers, Rate list,* guideline of Govt. or any other instruction issued from time to time by Govt. for verification related to the ibid mentioned income heads or other similar cases complete in all respect duly verified by the head of the concerned branch as well as head of the account branch. Responsibility may be fixed in case of any laxity on the part of the dealing hand.

17. ***Irregularities in works accounts*****: -**

a) During pre-audit many serious irregularities have been noticed in the Municipal works bills. In some cases, it has been observed that after revision of the estimate, prior revised administrative approval is not sought from the Commissioner and again by the concerned branch at the time of financial approval which is not in order as per PWD code.

b). The rates of N.S.(Non-Schedule) items taken in the estimate in original or revised is not approved other than the XEN from the competent authority as the Commissioner has the power to approve the rate of N.S. item.

c). The approval for time extension with justified reason is not taken by the contractor before one month from the stipulated date of completion of the work as per work order which shows the carelessness towards the speedy execution of work by the concerned official as well as contractor which not only delay the execution/completion of work but also leads to increase the cost of Work/Project. In this matter it is requested that the application for time extension, refund of security, refund of EMD and refund of bank performance guarantee etc. and claim for payment by the contractor may be admitted through diary system so that competent authority can deal the matter accordingly instead of prevailing system as usual.

d). In the work of" AMRUT Scheme" it has been also observed that a certificate regarding the old material i.e. dismantled Paver Blocks, Excavated Earth, C.C Blocks, Old Pipes of all types & size etc. is given in the Measurement Book that:-" All the old material is in the custody of the agency" by the technical branch, *but no recovery is made for the said material from the bill of the agency time to time. All these left the chances of leakage of revenue*. In this context audit suggests to the authority that all the excavated earth may be used for earth filling at the Pingli Dairy Project of the corporation, which can result into saving of significant amount of Municipal fund and all other material should be taken in

waste plant with proper record for ensuring proper disposal by reusing/relaying and in other scope of work as per requirement.

e). Further the Third Party M/S WAPCOS appointed for Monitoring of the AMRUT projects regularly communicates its observation in writing which is replied from Corporation Engineering branch .Hence a detailed Action report should be prepared by M/S WAPCOS considering reply of the corporation, but just merely on the basis of signature of the representative of WAPCOS recorded in the Measurement Book, the Engineering branch recommended the payment, which is not in order.

f). A development work of Laying a new sewer line by replacing of existing pipe line was sanctioned administratively *but later on significant change was made in scope of the work or part of it by adding cleaning of existing sewer pipe line involving considerable cost despite of already having a contract/tender for clearing the Sewer Pipe Line of the same scope of work,* why it may not be considered an excess and wastage of funds besides irregular or duplicity of work /Payment. Matter may be enquired and responsibility be fixed in such cases of duplicity.

ii**)** 14 number of development works /plans has been prepared and booked under district plan schedule caste Scheme (SCSP) component Rural/Urban for the year 2022-23irregularly, as these works belongs to General component and hence contradicts the guidelines of Planning Commission vide No. M-11012/03/2013-SJ & SW of the year 2014. So, the municipal authority may ensure to book the above said work in General component instead of SCSP component after getting the approval of competent authority i.e. W/Deputy Commissioner.

IV) As the work for Day to Day lifting and transportation of waste in all the 4 (1,2,3 &4) Zones in Municipal Corporation, Karnal from the various points of collection of dumping to carry for processing at the Solid Waste Management Plant situated at Sheikhupura Village was assigned to the M/s K.L. Madaan, Karnal vide MCK office memo no. 275-276/EE-1/MCK dated 09/03/2021 for @495/- Per Ton for lifting the total garbage quantity of 150 Ton Per day against the Tender ID No.2021_HRY_158408_1, however in august 2021 on the request of the agency for considering the total weight per ton to 180 per day(approx.) the Municipal Authorities considered it and raise the TPD weight quantity from 150 to 163 TPD vide their order dated 1/08/2021.

This payment was admitted in audit keeping in view of emergent nature of sanitation services as non-lifting of garbage may lead to put the city in dirty Conditions and likely to cause disease and spread infection in human population and to avoid the litigation and legal

implications to the corporation but for this enhancement in TPD from 150 to 163, in the rate and in Quantity of Garbage, The Directorate of urban local bodies is the approval authority and hence is competent in view of condition no. xix of the work order & agreement.

It is therefore kindly requested to that either the DULB sanction may be obtained or the recovery of Rs. **13,12,740**/- may be made from the payment for the difference of weight i.e. 13 TPD or deducted from the ensuing payments for the month of 05/2022 and onwards.

Particular				
Claim for the Month	**Voucher No. & Month**	**Difference of Garbage in Ton/Month**	**Rate**	**Amount (in Rs.)**
08/2021	320-210 of 9/2021	49123-4650=273	495	135135
09/2021	316 of 10/2021	4890-4500=390	495	193050
10/2021	397 of 11/2021	5053-4650=403	495	199485
11/2021	465 of 11/2021	4890-4500=390	495	193050
12/2021	1101 of 01/2022	5053-4650=403	495	199485
03/2022	23 of 05/2022	5053-4050=403	495	199485
04/2022	21 of 05/2022	4890-4500=390	495	193050

It is also pertinent to mention that till the month of 4/2022 total expenditure of Rs. 2,93,11,548/-has already been incurred against this tender /work order of Rs. 2,67,30,000/- + Rs. 26,73,000/- (10% permissible) Now further payment can only be made after obtaining the sanction of DULB. Accordingly, sanction of Administrative Secretary to Government of Haryana in ULB Department will be required for releasing the payment beyond 10% above the tender amount. Therefore, the required sanction for increasing the 150 TPD to 163 TPD and enhancing the total expenditure beyond 10% may be obtained from the competent authority and deduction of the excess amount of Rs. 13,12,740/- may be made from dues amount of the agency for the balance period of work.

v) The register containing the details of Bank Guarantee received & return to the agency/contractors against the performance of work or retaining the Bank Guarantee against releasing the security during the defect liability period was not maintained as required in Rule 13.63 of PWD Code. The same may be maintained now for effective check on receipt and refund.

vi) Since the Corporation has to maintain multiple Cash Books of Grants of various scheme as detailed below multiple Cash Books of Grants of various scheme as detailed below.

1. General Cash Book.
2. Central Finance Commissioner
3. State Finance Commissioner
4. Atal Mission for Rejuvenation and Urban Transformation (AMRUT)
5. Swachh Bharat Mission.
6. Haryana Shahari Vikas Pradhikaran (HUDA)
7. National Slum Developments Programme.
8. Schedule Caste Basties.
9. Chief Minister Announcement Solid Waste Management CSSSRY
10. Share of Surcharge on VAT (Under Rajiv Gandhi Urban Development)
11. Member of Parliaments Local Area Development Scheme.
12. LADT.
13. Deposits Work.

Beside above, payment out of Corporation fund (General Cash Book), Provident fund and other a/c are also to be made, this process of maintaining the Cash Book is time consuming and their voucher binding also take time and very late it comes to audit despite continuous efforts or requisitions. This long Journey and considerable time taken in Procedure of sending the Voucher in audit, may lead into delayed detection of possible fraudulent activities hence Corporation may face loss due to misappropriation and embezzlement.

It is therefore requested to M.C. Administration to direct the concern to maintain a Cheque/RTGS Register and officers concerned who are exercising the powers of signing the Cheque/RTGS may be made responsible for its update. It should mention details containing all necessary information/particular of each payment before placing the Signature on each RTGS payment. *It may be ensured to put up this Central Cheque/RTGS Register to audit on completion of each month with a certificate that no Cheque/RTGS/NEFT etc. have been issued other than recorded in this Register*.

Part-III

18. MATCHING GRANTS;-

No matching grant was received during the year 2022-23

19. CONCLUSION: -

Action taken on the last audit report was quite unsatisfactory (Part-I); Record as detailed in Para 2-A was again not put up, Arrear recoverable (Para 7), **Rs. 5485060/-** as retrenchment from various contingent bills, Temporary advances worth **Rs. 27.25** crore of rupees are outstanding (**Para-8**), Excess/Irregular expenditure &cases of establishment **(Para-10**), Cases of short recovery/loss of revenue/ non recovery of shop rent Rs.**14600000/- (Para 11**), Non recovery of **Rs. 50 crore** arrear on account of service charge/property tax on central government properties(**para12)**, Defective /Non-completion and reconciliation of Govt. Grants Cash Book -General Cash Book as well **(Para 16)** and irregularities in works accounts (**para 17**) were noticed. The accounts stood need of more improvement and closer supervision, particularly in respect of Reconciliation of Municipal Funds.

(Neeraj Yadav)
Director
Local Audit Haryana, Panchkula

Endst.No.LAD/PA-IV/2025/ **Dated:- /10/2025**

Copy of above is forwarded to the following for information and necessary action please:-

1. Commissioner, Municipal Corporation Karnal with the request that an annotated copy showing the action taken on this audit report may please be sent to this office at an early date.
2. Additional Chief Secretary to Government Haryana, Finance Department (F.A) Branch, Chandigarh.
3. Commissioner and Secretary to Govt. Haryana, Urban Local Bodies, Department, Chandigarh.
4. Principal Accountant General (Audit) Haryana, Chandigarh.
5. Commissioner, Karnal Division, Karnal.
6. Deputy Commissioner, Karnal.
7. Director General, Urban Local Bodies, Haryana, Panchkula.
8. Deputy Director (Audit), Municipal Corporation Karnal.

8.

Superintendent
For Director Local Audit Haryana,
Panchkula

APPENDIX-'A'

As referred to in Part-I of Annual Audit Report of Municipal Corporation, Karnal for the Year 2022-23 Detail of outstanding audit paras/objections as on 31.03.2023

Sr. No:	Nature of Objection	Period of Audit note to which para relates	Outstanding para no. if any	Remarks
(a)	EMBEZZLEMENT TEMPORARY MIS-APPROPRIATION SHORTAGE & LIKELY CASES OF MIS-APPROPRIATION OF FUND AND STORES			
		1969-70	10(i)	Police investigation in to the embezzlement of Rs. 5942/- by Sh. Jado Ram Clerk may be got expedited.
		1970-71	12(i)(a)(b)	Action in embezzlement and misappropriation cases detailed in this para may be got expedited.
		1975-76	11	Result of police investigations in to the embezzlement of Rs. 31485/- by the Cashier still not intimated.
		1975-76	20(v)	Police investigation/results of the theft of 2Nos. hand pumps was not intimated.
		1981-82	12(i)	Final action taken in case of embezzlements and mis-appropriation and the police investigation in these cases may be initiated to this office at an early date.
		1981-82	12© & (e)	Action taken in the case of non production of receipt books and consequent suspected retention of revenue by unauthorizedly issuing undated receipts/delayed credits was not intimated.
		1983-84	12 (f)(g)(h)	No action had yet been taken by the administration to recover the amounts of embezzlement or to initiate action against the

				defaulting officials.
		1984-85	12(a)	No action had yet been taken by the administration either to recover the amount of embezzlements or to initiate action against the defaulting officials.
		1986-87	12(iii)	Neither any action was taken for misappropriation of Rs. 18165/- which were deposited at the instance of audit nor result of enquiry of missing G.8's and tempered receipts intimated.
		1990-91	13 (iii)	Entries of the lubricants were not shown in the log books. Action taken against the official besides, effecting recovery of the cost of lubricants was not intimated as yet.
		1992-93	13 (ii)	Neither embezzled amount of Rs. 2000/- was recovered nor the suitable disciplinary action was initiated against the official at fault.
		-do-	13 (iii)	Rs. 4000/- embezzled were neither recovered nor any suitable disciplinary action was taken against the official at fault.
		1992-93	13 (vi)	Sale proceeds of tender forms costing Rs. 12600/- was neither pointed in audit nor recovered from the official at fault.
		2002-03	12	Rs. 1140/- were neither recovered nor any suitable disciplinary action was initiated against the official at fault.
		2007-08	11(ii)	Rs. 35,36,719/- paid to Sarpanch Gram Panchayat Shekhpura Jaggir in 2003 for purchase of land but neither the sale deep got executed nor possession of land taken so far.
		2009-10	11	Neither the credit of Rs. 5,83,134-75 was pointed out in the bank pass book nor the demand raised against the persons whose cheques were dishonored. The matter may be investigated with a view to ensure that there may not be any case of misappropriation.
		2011-12	12(xi)	Neither the amount against dishonored cheques amounting to Rs. 6,03,200/- as detailed in the para was got deposited nor the criminal case was got registered against the defaulters.
		2019-20	11(i)	Neither recovery of Embezzled amount to the tune of Rs. 14,14,182.88 (*of issued online G-8 receipts which not accounted for in Cash Book & pass book*) was recovered nor responsibility was fixed.
		2019-20	11 (ii)	Likely cases of embezzlement of Rs.

				7,08,85,998/- as difference between total recovery shown in Classified Abstract of income and recorded statement of property & fire tax as detailed in para was still not taken in view by the municipal authority.
(b)	SHORT RECOVERIES, NON RECOVERIES AND LOSSES OF REVENUE	1966-67	14 (i)	Rs. 1629/25 as arrears of house tax was not yet made good so far.
		1973-74	14 (v)	Rs. 603.37 and Rs. 66.64 of Improvement Trust Karnal not yet made good.
		(a) 1974-75	14 (i)10 (viii) 14 (ii) & (iii) 15 (iv) & (viii) & 17 (vi)	Amount short realized as pointed out in these para was not made good so far.
		1977-78	11,13(i) (iii) 14 (iv) to (vii) 14 (i) to (iii) 15 (iv) (viii) 15,6,19,20 (i)	Short Recovery, non recovery and loss of interest etc. as detail in these paras were not made good from the official concerned as yet.
		(a) 1978-79 (b) 1981-82 (c) 1981-82 (d) 1978-79 (e) A.E. Insp. Note dt. 17/18.7.99 (f) 1979-80 (g) 1980-81 (h) 1979-80 (i) –do-	15 16 (i) 16 (ii) 15 15 (i) (ii) 14 (i) 16 (i), 18,19 & 23 (ii)	Recoveries of irregular rebates, interest on advances and recovery of building material from the contractor bills etc. as detailed in these paras was not made good as yet.
		1981-82	13 (V)	Rs. 29500/- and Rs. 24450/- in respect of contract for disposal of dead animals was not made good so far.
		1981-82	14 (i) (ii) (iii)	Recovery of sale proceeds of trees, road roller charges and various items of income were not erected so far.
		1982-83	14 (i&ii)	Rs. 31000/- and Rs. 20000/- on account of contractual amount of contract of dead animals was not made good so far.
		1982-83	15	Rs. 24,075/- as road roller hire charges were not made good so far.

		1984-85	14 (a)	Recovery of road roller charges were not made good so far.
		1987-88	13 (iii)	Recovery of road roller charges amounting to Rs. 32550/- were not made good as yet.
		1983-84	13 (a)	The municipal committee had filled a case in High court, the decision thereof was still awaited.
		1983-84	14 (a)	Recovery had not been made as yet.
		-do-	14 (b)	Rs. 8943.75 on account of cost of 795 trolley of compost was not made good from Sh. Jasbir Singh.
		-do-	14 ©	Composition fee less charged was not made good from the official at fault.
		A.E.'s Insp. Note dt. 12/14-2-85	1 (viii)	Amount paid in excess by allowing of wrong increments was not yet recovered.
		A.E.'s Insp. Note dt. 12/14-2-85	2 (i)	Advertisement charges paid in excess of the prescribed limits were not regularized or recovered so far.
		1984-85	14 ©	Recovery of fuel shown less in stock was not yet made.
		-do-	16 (d)	Fire fighting charges was not recovered from the concerned parties as yet.
		1984-85	10 (a)	Recovery of charges fire brigade vehicle by the Improvement Trust Karnal was not made as yet.
		1995-96	14 (vii)	Rs. 45000/- on account of fire fighting charges were still neither recovered nor made good.
		1996-97	14 (xi)	Rs. 20100/- of fire fighting charges were still not recovered.
		1997-98	14 (viii)	Rs. 9100/- of fire fighting charges were not yet recovered.
		2003-04	12 (vii)	Rs. 5200/- and Rs. 1600/- of fire fighting charges from M/s Ablitek International Panipat and M/s Adarsh Fabrics Panipat were not yet recovered.
		2004-2005	12 (ii)	Rs. 11700/- of fire fighting charges as detailed in para were still not recovered.
		1998-1999	18 (ii)	Rs. 2000/- on account of fire fighting charges were still not recovered so far. These may be recovered now.
		1984-85	19 (h)	Licence fee was still not calculated on the basis of area encroachment upon and recovery was not effected accordingly.
		1984-85	20	The H.S.E.B. Karnal was not approached for

				the refund of cost of dead meter so far.
		A.E. Insp. Note dt. 6-01-86	(b) A (vi)	Recoveries of special pay and excessive grade paid to the Mashkies and Tractor Driver were neither worked out nor made good.
		1985-86	13 (i)	Short recoveries pointed out in these paras were still not effected so far.
		1986-87	13 (I,ii,iii)	Short recoveries pointed out in these paras were still not effected so far.
		1987-88	13 (ii)	Interest due on the bonds was neither worked out nor got credited in the concerned pass books so far.
		1987-88	13 (iv)	Rs. 3780/- as balance of development charges not made good so far.
		1988-89	13 (i)	Rs. 11948/- & Rs. 5270/- short realized on account of development charges was not yet made from Sh. Sewaji & Randhir Singh.
		-do-	13 (ii)	Action taken to recover Rs. 2315/- on account of water charges from Sh. Ram Kishan Rajinder Singh of Meerut road was not intimated as yet.
		-do-	13 (iii)	Rs. 17548/- short realisedon account of development charges from Manjit Singh. Kuldeep Singh of Ravidas Pura was not yet made good.
		1989-90	13 (i)	Short recovery on account of transfer fee of Rs. 5000/- in respect of shop no. 6 outside Arjun Gate was not made good as yet.
		-do-	13 (vi) (b)	Rs. 638/- as water charges not recovered as yet.
		-do-	13 (vii)	Rs. 363/- and Rs. 543/- as water charges not recovered from Ram Chand & Amarnath as yet.
		-do-	13 (ix) (x) (xi)	Rs. 15436/86, 2256/75, 180/- and 190/- were paid as surcharge and service rent respectively but neither responsibility fixed nor recovered.
		1990-91 & 1992-93	13 (i) 13 (i)	Neither suitable action was taken nor recovery of loss of interest effected from the official at fault.
		-do-	13 (ii)	No action was taken against the official at fault who tempered with the record.
		1992-93	13 (iv)	Suitable action against the official for late deposit of the amount was not taken so far.
		-do-	14 (i)	Neither the development charges were recovered nor reasons for non recovery of

				the same intimated to audit.
		-do-	14 (ii)	Rs. 12242.55/- on account of balance salary of one octroi Mohrrir for the period 6/90 to 10/91 was still not recovered from M/s Hindustan Machine Tools Ltd.
		1991-92	14 (i)	Rs. 8341/- and Rs. 467.50 short realised on account of development charges and water charges were neither effected nor the responsibility was fixed.
		-do-	14 (iv)	Rs. 34682.90 loss sustained to council fund was neither recovered nor brought to the notice of Govt. for suitable action.
		1992-93	14 (i)	Rs. 726.60 short recovered on account of building application fee was neither made good nor the responsibility fixed.
		1992-93	14 (iii)	Rs. 8857.50 short recovery on account of rent of shops was again not made good.
		1992-93	14 (iv)	Neither the responsibility for the loss of Rs. 15280.50 and Rs. 16720/- was fixed so far nor matter brought to the notice of the State Govt. for looking into the matter.
		1992-93 -do-	14 (v) 14 (viii)	The short recovery of Rs. 79656.38 of rent due to late implementation of Govt. orders by the committee was not made good as yet.
		1992-93	14 (iii)	The cost of two drums of bitumen excess issued was not recovered so far.
		-do-	14 (x)	Neither the cost of two bitumen drums amounting to Rs. 1350/- was recovered nor the consumption was pointed out.
		1993-94	14 (i)	Neither Rs. 1,55,580/- short realised and interest thereof made good nor the suitable action against the official was intimated.
		-do-	14 (ii)	Neither the demand of Rs. 26831.92 for the year 1986-87 was carried over in to next year's register nor the recovery effected as yet.
		-do-	14 (iii)	Neither the irregular allotment of shop in the 1st floor of shop no. 5 was justified nor the short recovery of Rs. 2700/- was effected.
		-do-	14 (iv)	Rs. 48190/- short relised of shop no. 9 in Tehsil market from 8.7.74 to 31.12.85 had not yet been made good. Rs. 5000/- short realisedon account of transfer fee were again not recovered so far.
		-do-	14 (v)	Rs. 690/- short recovered of shop no. 13 were again not recovered/made good.

		-do-	14 (vi)	Rs. 5000/- short realised on account of transfer fee were still not made good so far.
		-do-	14 (vii)	Rs. 2187.50 and Rs. 5000/- as arrear of rent on account of transfer fee were not again recovered.
		-do-	14 (viii)	Against the demand of Rs. 3000/- and Rs. 250/- outstanding against Truck union were neither carried over in the year of 1989-90 nor justified.
		1993-94	14 (ix)	Rs. 11233.60 were neither recovered nor carried over to the next year's register.
		-do-	14 (x)	Neither the responsibility for the loss of Rs. 15945/- was fixed nor made good from the defaulter.
		-do-	14 (xi)	Neither Rs. 1,01,053.95 on account of rent of shops short realised was effected nor it was carried over in the next year's register.
		-do-	14 (xii)	Rs. 1,27,065.42/- short realised due to non-enhancement of 20% rent after every 3 years were again not recovered.
		-do-	14 (xiii)	Short recovery of Rs. 6309-01 on account of octroi was still not effected.
		-do-	14 (xiv)	Responsibility for the loss of Rs. 2110/- on account of interest charged by the bank on the un-authorised withdrawals from the provident fund for disbursement of salary was still not fixed.
		-do-	14 (xv)	Neither the short realization of Rs. 2,64,156/- on account of sale of land was recovered nor the Govt. approval was obtained.
		-do-	14 (xvi)	The rate of land less fixed by the collector inspite of committee's resolution was still not justified and Rs. 40470/- short realised due to excessive area at site than sold was also not recovered so far.
		-do-	14 (xvii)	Neither the penality of Rs. 54000/- imposed by the administrator for un-authorised construction alongwithinterest was recovered nor the suitable action was taken against the official at fault.
		1993-94	14 (xviii)	Responsibility for the loss of Rs. 6430/- on account of overdraft charges was not fixed as yet.
		-do-	14 (xviii)b	Responsibility for Rs. 643/- due to overdraft charges was still not fixed.
		1994-95	13 (i)	Neither the short deposit of Rs. 610/- was recovered nor was decision of the court put up in audit.
		-do-	13 (ii)	Land measuring 350 sq. yards allotted free

				of cost irregulary to M/s Globe Tractor Agency G.T. Road, Karnal without sanction was still not investigated.
		-do-	13 (iii)	Rent of Municipal Shop received by the central consumer store from M/s Ankur bar and Restaurent since 4/90 to 30.6.94 was still not claimed from the store.
		-do-	13 (iv)	No action was taken against the official/officer for the allotment of shop no. 7 and 10 at Kunjpura Road inspite of ejectment orders of the court over-looking financial interest of the council.
		-do-	13 (v)	Balances of rent to the tune of Rs. 443422.76+218560.65 were less carried over during 1984-85 to 1989-90 causing recurring loss of revenue to the council which may be corrected now and recovery effected.
		-do-	13 (vi) (i)	Increased rent @ 25 % instead of @ 50% was still not justified.
		-do-	13 (viii)	Increase in rent @25% instead of 50% and lesser balances of arrear carried over was still not justified.
		-do-	13 (vi) (ii)	Enhancement in rent @ 50% was still not made.
		-do-	13 (vii)	Less balance of Rs. 4800/- was again not brought forwarded.
		1994-95	13 (ix)	Short recovery of Rs. 8500/- was again not brought forward.
		-do-	13 (x)	No action was initiated to liquidate the arrears of development charges amounting to Rs. 359927.25
		-do-	13(xi)	Neither the recovery of Rs. 11000/- was effectednor was made good.
		1995-96	14 (i)	Neither the rent was refixed according to market rate nor the action was initiated against the administrator for the arbitrary decision.
		-do-	14 (ii)	Short recovery of Rs. 181149/- on account of development charges was neither recovered nor suitable action initiated against the official at fault.
		-do-	14 (iii)	Neither short recovery of Rs. 51000/- of development charges was effectednor made good from the official at fault so far.
		-do-	14 (iv)	Neither the short recovery of Rs. 16410/- of development charges was made nor was made good from the official at fault as yet.
		-do-	14 (v)	Short recovery of Rs. 6000/- on account of

				development charges was neither recovered nor the composition fee was realised as yet.
		-do-	14 (vi)	Short recovery of Rs. 715/- was neither recovered nor was made good from the official at fault.
		1996-97	14 (i)	Loss of Rs. 317990.40 due to non enhancementof 20% rent as detailed in the para was not looked into.
		-do-	14 (ii)	Lease money of Rs. 6320/- was neither recovered nor was made good as yet.
		1996-97	14 (iii)	Less demand of Rs. 1,35,850.20 was still not rectified.
		-do-	14 (iv)	Lease money realised at the lesser rate of Rs. 640/- inspite of Rs. 1200/- fixed by the then administrator w.e.f. 2-12-85 was still not realised. Action against the defaulter was again neither initiated nor the recovery was effected.
		-do-	14 (v)	Lease money amounting to Rs. 22400/- less realised was still not recovered.
		-do-	14 (vi)	Amount of Lease money short realised to the tune of Rs. 2570/- still not recovered.
		-do-	14 (vii)	Lease money of rs. 19745.87 at the enhanced rate was still not recovered.
		-do-	14 (viii)	Rs. 7596/- on account of lease money as detailed in the para was again not realised.
		-do-	14 (ix)	Outstanding amount of Rs. 25,79,774/- on account of sale of land was still not recovered.
		-do-	14 (x)	Balance amount of sale of land of Rs. 57300/- was again not recovered.
		-do-	14 (xi)	Results of enquiry regarding looting of Rs. 9035.50 looted from Octroi post Ambala Road were not intimated as yet.
		1997-98	14 (i)	Neither the lease money of Rs. 221631/- for the period 16.6.87 to 15.6.96 was recovered nor the action was intitiated against the official at fault as yet.
		-do-	14 (iii)	Lease money of Rs. 2100/- from 1.04.76 to 31.03.97 less realised was still not recovered.
		-do-	14 (iv)	Lease money of Rs. 9900/- short realised from 1.1.88 to 31.12.98 was again not recovered.
		1997-98	14 (vi)	Neither the short recovery of highest bid of slaughter hpuse was recovered nor the bid was cancelled.
		1998-99	14 (i)	Responsibility for the unused 158 cement

				bags lying since long was again not fixed. The needful may be done now.
		-do-	14 (ii)	Responsibility for the loss of Rs. 7137.50 in the auction of dead animals was still not fixed. This may be looked into.
		-do-	14 (iv)	Issue of H.S.D. more than the capacity of the tank was again neither investigated nor the recovery of excess payment was effected till now.
		-do-	14 (v)	Neither the balance amount of Rs. 4400/- was recovered nor the decision of the dispute of the case was taken in a lease case so far. The needful may be done now.
		1999-2000	13 (i)	Short recovery of Rs. 53400/- on account of development charges was neither recovered from Sh. Raj Kumar S/o Sardari Lal, lll/969 of Subhash Colony nor suitable action initiated against the official at fault.
		-do-	13 (ii)	Loss of Rs. 57780/- for the period of 21.3.96 to 16.4.99 on account of development charges was still not recovered.
		-do-	13 (iii)	Recovery of Rs. 20,000/- against dishonoured cheque no. 406152 dated 20.11.96 on account of rent was still not pointed out nor any action initited against the official at fault.
		2000-01	13 (i)	Short recovery of Rs. 40400/- on account of Malba fee were still not recovered from the plot holders.
		2000-01	13 (ii)	Outstanding amount of Rs. 27975/- on account of development charges were still not recovered.
		-do-	13 (iii)	Water charges of Rs. 1000/- less realised was still not recovered.
		-do-	13 (iv)	Loss of Rs. 99/- on account of development charges was still not made good.
		-do-	13 (v)	Neither responsibility fixed nor recovery of Rs. 1,20,000/- was made on account of sale of land so far.
		-do-	14 (ii)	Responsibility for Rs. 72542/- due to overdraft charges was still not fixed nor were got reguliariesed with the sanction of Govt. so far.
		2001-02	15 (i)	No action was taken against the

				official/officer responsible for delaying recovery of old Truck Union and causing loss to the Council. The needful may be done now.
		-do-	15 (ii)	Rs. 12000/- per Bus Que Shelter per year was still not deposited nor the demand was raised against the firm. The same may be done now.
		-do-	15 (iii)	Tow shops given arbitrary by the E.O./President to Sh. Rajiv Passi at Maharan Chowk were still not vacated inspite of D.C. orders. The needful may be done now.
		-do-	15 (iv)	The octroi post near Railway Station and at Hansi Road allotted by the President arbitrary without open auction was still not vacated inspite of the orders of the D.C. Karnal. This may be done now.
		-do-	15 (2) (i)	Neither the interest of Rs. 5359/- on House Tax was recovered nor the amount of Rs. 21111-18 on account of rebate irregularly allowed made good. The needful may be done now.
		2001-02	15 (2) (ii)	Rental value reduced was neither raised nor it was brought to the notice of the Director, Urban Development. This require immediate attention.
		-do-	15 (3)	Rs. 6294/- less realised at the time of passing of maps were still not recovered. The same may be recovered now.
		2002-03	14 (i)	Rs. 43455.47 less carried over of House Tax in the year of 2000-01 of sector 4 were still not carried over in the next year register. The needful may be done now.
		-do-	14 (ii)	Rs. 17803.96 and Rs. 36197.18 short realised on account of rebate allowed irregularly were still not recovered. The same may be recovered now.
		-do-	14 (iii)	Short recovery of Rs. 43760/- and Rs. 6000/- of development charges etc. was again not recovered. The same may be recovered now.
		2003-04	12 (i)	Neither the cancellation of 1st auction nor the acceptance of lower bid for contract of Haddi roar at llnd auction was justified which resulted into loss of Rs. 20,000/- to Council. It requires early action.
		-do-	12 (ii)	Short Recovery of Rs. 6375/- from Sh. Jai

				Ram Gupta was neither Justified nor recovered against his building application aubmitted vide G-8 No. 33/83 dt. 3-7-2001
		2003-04	12 (iv)	Municipal Tax on Driving License/ Vehicles amounting to Rs. 1332661/- for the period 4-6-2000 to 23-11-2000 which was wrongly deposited in Govt. revenues was still not claimed.
		-do-	12 (v)	The demand of House Tax amounting to Rs. 17597.05 & Rs. 60101.50 for Sector No. Vlll& XX as detailed in Para were again not carried forwarded which resulted in to recurring loss to council.
		-do-	12 (vi)	The cost of 161 Ltr. Diesel shown as consumed in excess of prescribed scale was neither justified nor recovered from the official at fault.
		2004-05	12 (iii)	Rs. 122533/- the balance cost of adjoining land in Ram Nagar/ Prem Nagar still not made good.
		-do-	12 (iv)	Rs. 90567/- on account of interest short realised due to late deposit of installments of plots as detailed in the para was still not recovered.
		-do-	12 (v)	No action was initiated against the officials who caused a loss of Rs. 1121729/- to the council by dividing the big plots into small plots to give the benefit of lower rates as detailed in the para nor the loss was recovered / made good.
		-do-	12 (vii)	Short recovery of Rs. 113805/- on account of development charges was neither recovered nor suitable action initiated against the official at fault.
		2005-06 -do-	12 (ii) 12 (iii)	Rs. 186335/- and Rs. 86104/- short recovered on account of development charges/malba fee were neither justified nor made good so far.
		-do-	12 (v)	Rs. 98260/- short recovered on account of fire fighting charges were still not recovered from concerned Gram Panchayat / Municipal Committee/Council.
		2006-07	12 (iii)	Rs. 99,900/- on account of fire fightingcharges were still not recovered from concerned Municipality/Gram Panchayat.
		-do-	12 (iv)	Rs. 13,080/- on account of development

				charges were still not recovered from Sh. Aman Chaudhry against Building plan No. 162 dated 9.10.06.
		-do-	12 (v)	Neither the demand for rent was raised nor recovery effected from tenants of 9 shops at Lather Road, Ram Nagar since 1999.
		-do-	12 (vi)	Neither the duplicate drafts were obtained nor amount of lost drafts worth Rs. 12,545.00 was recovered from official at fault.
		2007-08	13 (iv)	Rs. 1,36,048/- on account of interest for the late payment of CLU charges were still not recovered from Sh. M.L. Bhatia.
		-do-	13 (v)	Development charges amounting to Rs. 18000/- as detailed in para were not recovered so far.
		-do- -do- -do-	13 (vi) 13 (vii) 13 (viii)	The rent amounting to Rs. 5,83,195/- Rs. 6,65,292/- and 58,470/- as detailed in these paras were still not recovered from the tenants of Banso Gate/ Prem Nagar, Cli=ub Market and Tehsil Market respectively.
		-do-	13 (ix)	Fire charges amounting to Rs. 94,800/- as detailed in the para were still not recovered.
		2008-09	13 (iii)	Fire charges amounting to Rs. 1,48,800/- as detailed in the para were still not recovered.
		-do-	13 (iv)	Short realization of licence fee amounting to Rs. 62106/- as detailed in the para were still not recovered/made good.
		-do-	13 (v)	Short realization of rent of Kali Dass Rangshala amounting to Rs. 1900/- still not recovered/ made good.
		-do-	13 (vi)	Short realization of development charges amounting to Rs. 49719/- as detailed in the para were still not recovered/ made good.
		2009-10	13 (iii)	Fire charges amounting to Rs. 2,94,400/- as detailed in the para were still not recovered.
		-do-	13 (iv)	Short realization of development charges amounting to Rs. 26,174/- as detailed in the para were still not recovered/ made good.
		2010-11	13 (iii)	Fire charges amounting to Rs. 3,22,400/- as detailed in the para were still not recovered.
		-do-	13 (iv)	Short realization of development charges amounting to Rs. 38930/- as detailed in the para were still not recovered/ made good.
		-do-	13 (vii)	Neither the account of electricity duty @ 5

				paise per unit was maintained nor the demand was raised and recovered from HVPNL.
		2011-12	12 (vi)	Fire charges amounting to Rs. 129200/- as detailed in the para were still not recovered.
		2011-12	12 (ix)	Neither the account of electricity duty @ 5 paise per unit was maintained nor the demand was raised and recovered from HVPNL.
		2012-13	12 (vi)	Fire fighting charges amounting to Rs. 2,96,800/- as detailed in para were still not recovered from the concerned Gram.
		2013-14	12 (i)	Neither the short recovery of Rs. 1,77,41,174/- as detailed in the para was recovered nor the irregularities pointed out were shorted out.
			12 (v)	Fire fighting charges amounting to Rs. 2,24,400/- as detailed in para were still not recovered.
			12 (xi)	Amount short realized from lease of agriculture land as detailed in the para was still not recovered.
		2016-17	12 (i)	Amount short realized from lease of agriculture land a detailed in the para was still not recovered.
			12 (ii)	Reason of not auctioning agriculture plot was provided to Audit yet.
			12 (iv)	Neither the bank guarantee worth Rs. 15,00,00,000 nor amount of securityRs. 65000/- was got deposited yet.
			12 (v)	Neither the responsibility of concerned officer/official was fixed nor recovery of Rs. 964715/- as detailed in para was recovered.
			12 (vi)	The amount detailed in para was not recovered so far.
			12 (vii)	The amount detailed in para was not recovered so far.
			12 (viii)	The amount detailed in para was not recovered so far.
		2016-17	12 (ix)	Principal amount of Rs. 3,48,75,318/- as detailed in para besides interest and penal interest amounting to Rs. 1,88,32,672 was still not recovered.
			12 (x)	Action required as detailed in para was not taken so far.
			12 (xi)	Action required as detailed in para was not

				taken so far.
			12 (xii)	Responsibility required to be fixed for non recovery Slaughter House fees in not fixed so far.
			12 (xiii)	Neither the survey of tower installed in Municipal limit was got conducted nor the demand register in proper Form was prepared so far.
			12 (xv)	Neither the land got vacated nor the rent/lease of land was fixed and recovery of such rent was made from 1989 to till date.
			12 (xvi)	Action required as detailed in para was not taken so far.
			12 (xvii)	Action required as detailed in para was not taken so far.
			12 (xviii)	Neither the lease of shops as detailed in para has been extended by Competent authority nor the shops got vacated yet.
			12 (xix)	Action required as detailed in para was not taken so far.
			Improvement Trust 7 (a)	Neither the cement and bitumen outstanding against contractor as detailed in para was returned to store nor the cost was recovered from them.
			7(b)	Recovery of arbitration award as detailed in para was not made yet.
		2017-18	12 (ii)	Short realization of shop rent as detailed in para still not recovered.
			12 (iii)	Recovery of outstanding dues of personal loan to the employeesas detailed in para were still not made good.
			12 (iv)	Fire fighting charges Rs. 2,24,400 as detailed in Para were still outstanding.
			12 (vi)	Service tax and interest amounting to Rs. 14,02,437/- paid to central excise and custom department were still not recovered from the concerned tenance.
			12 (vii)	Refund of Rs. 45,000+interest Rs. 10,350 against the draft of Rs. 45,000 which was not credited in MC Fund was again not recovered and credited in MC Fund.
			14	Shops rent Rs. 1,21,93,917/- upto 31.03.18 were outstanding.
		2018-19	12 (iv)	Fire charges amounting to Rs. 2,84,600/- of the year 2018-19 were still not recovered.
			12 (v)	Interest penalty charged Rs. 27,69,369/- by

				the Central Excise & Custom Department for late payment of Service Tax still not recovered from defaulghter nor regularized.
			15	PF 1 and PF 4 were not completed
		2019-20	18	Action in compliance of Efficiency cum performance audit para in respect of scheme of shifting of milk dairies out of town still not initiated &complied to .
		2020-21	11(I)	Short recovery /non recovery of amount 10-15 Crore on account of 2% stamp duty share from district revenue department karnal.
		2020-21	11(II)	Fire charges of Rs.98700/- not recovered from concerned gram panchayat karnal .
		2020-21	11(III)	Average lose of approx 1 crore per year on on account of non recovery of motor vehicle tax on hired vehicles and draving licenses from SDO © karnal.
		2020-21	11(IV)	75 number G-8 receipts issued from ULB portal and simplex portal are shown as 'Zero' in amount column and these are not cancelled and signed by competent authority. Cancelled receipt register be maintained so as to prevent possibility of financial pilferage.
		2020-21	11(V)	Record of surcharge for late payment of electricity bills is not being maintained, also electricity bill payment record register has not been made-hence amount of Rs.35,70,917/- included or adjusted for previous bills on account of surcharge for late payment could not be verified.
		2020-21	11(VI)	Loss of one crore approx on account of non tendering of advertisements/ hoarding contracts by the municipal corporation.
		2020-21	11(VII)	Recurring loss to municipal corporation of due to non collection of processing fee annual charges for erection & installation of dish 43ntenna's and bank ATM's
		2020-21	11(VIII)	Loss of income due to non maintenance of record of installation of cellular/mobile towers on account of installation and renewal fee as per government information technology policy.
		2021-22	11(1)	Rs. 27640/- and Rs.203892/- recovered through receipt book no. 7 containing receipt

				(Form G-8) sr. no. 100272028055494 & 1002720282055744 dt. 30/12/2020 vide cheque/draft no. 915839 & 915850 dt. 28/12/2020 respectively from M/s Bharat Petroleum , Sector-9, Part-1, Karnal and 2nd from M/s Bharat Petroleum, Zhilmil filling station R/o Uchana Village, Sector- 3, Karnal against property ID No. 44C118U210 and 121C35U1 respectively on account of property tax for the year 2020-21, but credit of Rs. 27640/- and Rs.203892/- have still not been given by the bank as no such information/record in supplied to verify the credit. Which is not satisfactory and may be treated a loss of revenue as such cheques have become time barrednow
		2021-22	11(II)a	Stamp Duty share i.e.2% of the Transaction Value of the Sale /purchase / transfer Deed took place in the office of Registrar Karnal is recoverable from the District Revenue Department Karnal has not recovered /demanded during the year 2021-22 and record not got verified from audit since 01.04.2015.
		2021-22	11(II)	**Fire vehicles** of the corporation had been frequently used for firefighting outside the jurisdiction of the corporation but fire charges for the year 2021-22amounting to Rs.98700/- as detailed in **Appendix 'G'** to this report were still not recovered from the concerned Gram Panchayat/Council. The same may be recovered now and credit pointed out in corporation fund.
		2021-22	11(III)	Motor Vehicle Tax as authorized to impose under section 87 (2) (b) and (ee) of Municipal Corporation Act 1994 on the Vehicle plying for hire or kept registered under the Motor Vehicle Act (Act no. 59 of 1988) and tax on driving licenses issued within the corporation are not being recovered from the O/o SDO (C)Karnal since 18.4.2017 resultantly on an averageloss

				more than 1.00 Crore per year. On verbal enquiry in response to the letter vide memo no. 2446-47/MCK and no. 5000-01/MCK dt. 24/004/2017 and 26.03.2018 respectively several letter were written to SDO (C) Karnal and RTO Karnal with endorsement to the Transport Commissioner Haryana and Principal Secretary to Govt. Haryana Transport Department vide no. 5002-03 dt. 26/03/2018 stated that clause of realization of Motor Vehicle Tax and Tax on Driving License is still exist and are applicable accordingly it bounds to all the concern authorities to comply with the direction and mandatory provision made thereunder
		2021-22	11(IV)	the central Government vide its notification no. 12/2017 -Central Tax (Rate) dated 28.06.2017 implementing the Sr. no. 3 in chapter no. 99 of the notification have been treated as pure services (without Goods) thus exempted from levy of GST. And further vide notification no. 2/2018 – Central Tax (Rate) dated 25.01.2018 in the said notification dated 28.06.2017 against serial number 3, in the entry in colum (3), after the words " a Governmental Authority" the Wrods " or A Government Entity" shall be inserted: and after serial number 3 and and the entries relating thereto, the following serial number and entries shall be inserted, namely:- "3A (Chapter 99) – Composite supply of goods and services in which the value of supply of goods constitutes not more than 25 percent, of the value of the said composite supply provided to the central, State or union

				territory or local authority or a Governmental authority or a Government entity by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution. **Tax rate will Nil** as the Municipal Corporation is also a local authority .MC Authority was requested and stop the sanctioning of rate including GST henceforth for inviting the E-Tendering /Quotation for providing the pure services besides reviewing all the work order issued by the Corporation against the E-Tendering in connection with aforesaid services. And may revise the acceted rate mentioned in work order by reducing the rate of GST incompliance of said notification
		2021-22	11(V)	75(47+28) number receipts in form of G-8 were issued from ULB Portal and Simplex Portal which are shown as zero in the portal just switched/jumped over to next serial number from the receipt without asking the full details & amount of these number (G8) These G-8's have yet not signed & cancelled by the competent authority since 12/2017 as no amount shown recovered against these receipt(G8) no. beside maintaining the register of cancelled Receipts (G.8)
		2021-22	11(VI)	Electricity bills which were generally not under preaudit, as such items were exempted under the modified preaudit scheme but such bills amounting to Rs.45,09,814/- sanctioned by the Worthy Commissioner to pay out of grants received under StateFinance Commission in which it was noticed that no record for electricity bills payment had been

				made in respect of previous payments including this bill. In absence of which, the arrear included in the bills (5/2020 to 6/2020 or upto 2/06/2020) for current cycle and in the arrear of Rs.2,03,98,839.78 as mentioned in the para no. 1 detailed in column no. 5 of appendix-A of Audit requisition no. 2 dt.29.06.2020 an amount of Rs. 35,70,917/- included or adjusted for previous bills on account of surcharge for late payment could not be verified. Further surcharge adjusted or included in the arrear for previous bills which were still lying in minus,in such cases payment means paid in excess as detailed in annexure -B to the audit requisition ibid. All the accounts may be reviewed and reconciled and recovered or adjusted in case if any excess payment made.
		2021-22	11(VII)	Tender/bid for contract of advertisement for fetching income from the advertisement/hoarding fee during the year 2021-22 as requested vide audit requisition no. 18 through memo no. MCK/Audit-347 dt. 21.01.2021 in compliance of Govt. notification no. 50/93/HR/1973/33/2006 and 214/2007 dated 8/11/2007 was not invited which resulting in to heavy recurring revenue loss of Rs.1.00 Crore approximately in each yearto the Corporation. The same may be floated now for improving the financial health of the Corporation
		2021-22	11(VIII)	. Laying of Communication Cables Errection of Dish Antena and installation of ATM under Bye Laws-2007 amended by Haryana Municipal (Communication and Connectivity Infrastructure) Bye Laws 2013 and further amended in 2019 vide notification no. /2019-R-II dated 2/8/2019, was not enforced which put the Corporation into recurring loss due to non collection of processing fee, annual charges
		2021-22	11(IX)	Despite, the proposal & estimate of income from the Installation of Cellular Towers and their renewal fee in the budget of the year 2019-20 Rs. 20 Lac and Rs. 5 Lacs in 2021-22

				against the right to use charges in compliance of notification no. Adm/368/1SIT/5627 dt. 06.09.2017 amendment in the Communication &Connectivity Infrastructure Policy issued by Electronic and Information Technology Department Chandigarh vide its notification no. 2/368/Vol-II/421 dated 11.06.2014 was negligible. Neither the demand and collection register and record pertaining to their sanction from the competent authority made available to audit nor the matter was justified as yet. Matter is brought to the notice of higher authorities to look into for taking an appropriate action.
(C)	IRREGULAR/ EXCESS AND AVOIDABLE EXPENDITURE INCLUDING CASES OF establishment:-			
		1970-71	13 (ii)	Responsibility for avoidable payment of Rs. 1527.20 was not fixed so far.
		1973-74	13	Irregular payment made independent of audit was not got regularized with the sanction of Govt. as yet.
		1988-89	16 (i) (ii)	Sanction of Govt. for regularizing the payment of Rs. 1,15,000/- made independent of audit was not obtained so far.
		1974-75	16 (i)	Action taken for avoidable payment of Rs. 12570/- was not intimated.
		1974-75	18	Irregular payment of compound interest of Rs. 1880/- was not made good as yet.
		1978-79	13 (i.ii,iii,iv& 14 (I,ii,ii)	Responsibility for the avoidable payment losses as detailed in these paras was not not fixed as yet.
		1979-80	13	Responsibility for irregular payment of penal interest of Rs. 11752-74/- was not fixed as yet.
		1980-81	13 (i to v)	Recovery of avoidable payment as per detail given in the para was not made.
		A.E.'s Insp. Note dt. 13/14.1.83		Excess payment of Rs. 11459.81 as per detail given in the para was not recovered as yet.
		1981-82	13 (i)	Avoidable payment of interest of Rs. 773.38

				was not regularised with the Sanction of Govt.
		1982-83	21	Avoidable loss due to non auctioning of shops after completion was not explained and responsibility fixed.
		1982-83	13	The infructous expenditure of Rs. 3174/- was not justified nor made good.
		1983-84	20 (a)	Approval of controlling officer for performing jouneny by car beyond jurisdiction was not obtained as yet.
		-do-	20 (b)	Recovery of cost of journey performed by car from Karnal to Nissing for Govt. business was not effected from the Govt. as yet.
		1984-85	13 (a)	Responsibility for avoidable payment of penalty and interest amounting to Rs. 1,64,053/- and Rs. 3200/- respectively was not fixed so far.
		-do-	13 (b)	No action was taken by the administrator to recover the irregular excess pay scales to Tractor Driver so far.
		-do-	13 (C)	Responsibility for avoidable payment of expenses & Compensation on account of Ex-parte decision against the municipality was yet not fixed.
		1984-85	16 (a) (b)	The orders of the administrator for the use of the fire jeep were still not shown.
		1986-87	14	Neither loss was worked out nor responsibility for non appearance before the arbitrator was fixed.
		-do-	14 (iv)	Neither the recovery of avoidable payment of Rs. 6931.80 was effected nor responsibility fixed.
		1988-89	15	Irregular payment made for the printing of books was not made good.
		1990-91	15 (i)	Irregular expenditure of Rs. 1,89,000/- was not yet got regularised with the sanction of Govt.
		-do-	15 (ii)	Neither the payment of surcharge on electricity bills worked out nor the responsibility of official at fault was fixed.
		-do-	15 (iii)	Sanction of the Govt. for the purchase of Tractor costing to Rs. 104,546/- and Rs. 957.43/- was again not shown.
		-do-	15 (iv)	Responsibility for incurring heavy avoidable

				expenditure on electricity was still not fixed.
		-do-	15 (v)	Excess payment of 200 Electricity units charged by the H.S.E.B. in respect of meter No. L-2/347 without recording any reason and paid by the Municipal committee was still not recovered/got adjusted in future bills from the H.S.E.B.
		1992-93	15 (i)	Neither the irregular payment of Rs. 1,28,329/- on account of electricity consumption in the working women hostel was recovered from inmates nor from the official at fault.
		-do-	15 (ii)	Illegal orders in case of Sh. Om Parkash S/o Ram Ditta were still not brought to the notice of Govt.
		-do-	15 (iii)	Responsibility for the irregular payment of electricity surcharge was again not fixed.
		1993-94	15 (i)	Responsibility for the avoidable expenditure of Rs. 2000/- still not fixed.
		-do-	15 (ii) (a)	Rs. 825/- on account of excess debit were again not recovered.
		-do-	15 (ii) (e)	Responsibility for irregular appointment and termination and loss occurred there from was not fixed so far.
		-do-	16 (b)	Responsibility for the loss of interest of Rs. 13750/- was still not fixed.
		1994-95	14 (i)	Neither the details of penal interest was obtained nor the responsibility for the loss was fixed.
		1995-96	15 (ii)	Irregular payment of Rs. 2015/-and Rs. 1000/- on account of telephone bills was not still neither recovered from the contractor nor were made good.
		1996-97	15 (iv)	Actual payees receipts in support of payment was again not obtained.
		1997-98	15 (i)	The responsibility for the avoidable expenditure of surcharge of electricity was again not fixed.
		-do-	15 (ii) (iv)	Responsibility for the payment of interest on retiral benefits of Sh. N.K. Gupta, Ex-Secretary and Brij Bhushan O.I.B. was again not got fixed.
		-do-	15 (iii)	Rs. 1860/- irregularly spent out of municipal fund still not got recouped from the welfare Deptt.
		-do-	15 (iv)	The case was decided es-party for non

				appearing in the court which was still not looked into by the Govt.
		-do-	15 (vi)	Excess debit of Rs. 4604/- was again not recovered.
		1998-99	15 (i)	Responsibility for the loss of Rs. 2607/- of surcharge of electricity bills due to non payment in time was still neither fixed nor recovery was effected.
		-do-	15 (iii)	Responsibility for the loss of Rs. 2800/- second time security deposited with H.S.E.B. was again not fixed. The same may be fixed now.
		-do-	15 (iv)	Responsibility for the loss of Rs. 6628/- interest on late payment was still not fixed. The needful may be done now.
		-do-	15 (v)	Responsibility of excess payment of Rs. 4625/- was still not fixed. The same may be fixed now.
		-do-	15 (vi)	Neither the recovery of the double payment of Rs. 6600/- was effected nor action was initiated against the official at fault. This may be looked into.
		1999-2000	14 (i)	Rs. 3,77,136/- was paid to the Director Local Bodies Haryana on account of Interest on late payment of pension contribution for which responsibility for the non-payment of pension contribution was neither fixed nor any action was initiated against the official at fault.
		-do-	14 (ii)	Neither the irregular payment of Rs. 18,671/- on account of electricity consumption in the Kalidass Rangshala was recovered from the organisorof various functions nor from Sh. Om Parkash, Road Roller Driver of council who was residing in Rangshala premises as caretaker.
		-do-	14 (iii)	Responsibility for the loss of interest amounting to Rs. 1126/- on account of late payment of pension contribution was not fixed at yet.
		1999-2000	14 (iv)	Arrear of revised pay scale for the period 1.4.99 to 31.12.99 paid in cash instead of deposit in GPF neither made good from the employees nor deposited in GPF account as yet.
		2000-2001	14 (i&ii)	Responsibility for the payment of interest on

				retiral benefit of Rs. 2284/- Rs. 24938/- of Smt. Bohti Debi Safai Mazdoor w/o Beer Singh and Sh. Sham Lal sweeper S/o Rula Ram respectively was not got fixed so far.
		-do-	14 (iii)	Neither Rs. 8687/- on account of interest charged on loan against FDR recovered nor were regularised with the sanction of Govt. so far.
		-do-	14 (v)	Responsibility for payment of interest cost of suit & Advocate fee amounting to Rs. 24570/- was not got fixed so far.
		-do-	14 (vi)	Responsibility for payment of interest of Rs. 14637/- paid to the Income Tax Deptt. on account of late submission of return was not fixed so far.
		-do-	17 (iv)	Neither interest @ 1% was claimed nor responsibility of loss of non charging of interest fixed so far.
		2001-02	14 (I)	Responsibility for the loss of interest amounting to Rs. 322/- on account of late payment of arrears of revised pay scale was not fixed as yet. The same may be fixed now.
		-do-	14 (ii)	Responsibility for the loss of interest amounting to Rs. 12,01,095/- on account of undue/irregularly retention of Rs. 6,45,000/- of the Improvement Trust for more than 10 years was still not fixed. The needful may be done now.
		2002-03	13 (i)	Responsibility for irregular payment of interest of Rs. 13101/- on late payment of pensionary benefits was not fixed as yet.
		2002-03	13 (ii)	Responsibility for penality of Rs. 5000/- imposed by the court for the late payment of retired benefits was still not fixed. The needful may be done now.
		2003-04	11 (i)	The responsibility was not fixed for infructuous expenditure worth Rs. 501677/- in Truck Union land case as detailed in the para.
		-do-	11 (ii)	Neither the responsibility was fixed nor loss was made good for the lapse in non depositing LIC Premium in time which resulted into a loss of Rs. 15000/- to council on Account of payment of 50% insured as per direction of consumer court.
		2004-05	13 (i)	Irregular expenditure worth Rs. 12536/- was

				neither got regularised nor recovered from the official at fault.
		-do-	13 (ii)	Excess payment amounting to Rs. 8250/- as detailed in the para was neither recovered nor was made good.
		-do-	13 (iii)	The debit entries worth Rs. 68878/- by Co-op Bank/Oriental Bank were still not justified nor credit obtained from bank.
		-do-	13 (iv)	Excess payment of Rs. 6600/- to M/s Karnal Times printing press in 10/97 was still not recovered.
		2005-06	13 (i)	Neither the responsibility was fixed nor recovery was effectedfor, imposition of cost of Rs. 5000/- by court.
		-do-	13 (ii)	Irregular payment amounting to Rs. 9147/- on account of house rent and free accomotationallowance to Sh. B.D. Ahuja F.S.O. was still not recovered.
		2007-08	12 (i)	The irregular payment of surcharge on electricity bills amounting to Rs. 8,48,240/- was neither got regularized not responsibility was fixed so far.
		2009-10	12	Responsibility for irregular payment of penal interest of Rs. 18,389/- paid vide cheque no. 984294 dt. 3.08.09 to Sh. Vijesh Kumar Contractor on account of interest on delayed payment was not fixed so far.
		2010-11	12 (i)	Avoidabe expenditure amounting to Rs. 58634/- on account of interest paid to contractor was neither justified norrecovered from responsible official.
		2010-11	12 (iii)	Rs. 30000/- paid on account of interest to Late Sh. Des Raj Beldar for delay in retiral dues but responsibility was not fixed.
		2011-12	11(ii)	In regular payment of pension to retired employee was neither got regularised not pension contribution paid to DULB got refunded/adjusted.
		2011-12	11 (iii)	Rs. 20652/- irregularly paid as interest to Sh. Bir Singh Clerk was neither recovered from concerned department not responsibility got fixed.
		2011-12	11 (iv)	The grade pay of sectional officers was neither got modified nor the payment was justified.
		2012-13	11 (i)	The irregular expenditure amounting to Rs.

				11,37,400/- as detailed in the para was still not got regularized.
		-do-	11 (ii)	Neither the excess payment of Rs. 5880/- made to Sh. Mohan Lal Clerk was recovered nor the leave salary and pension contribution amounting to Rs. 389895/- for the period 1.3.2000 to 31.10.2009 wasrecovered from PWD(PH).
		2013-14	11 (i)	Neither the excess payment amounting to Rs. 42539/- (34267+3993+4279) & irregular payment of Rs. 27972/- was recovered from Sh. Prem Singh retired employee nor the irregularpayment was suitably justified.
		-do-	11 (ii)	The irregular payment of Rs. 1,35,175/- on account of electricity bill of Agricultural land was still not recovered from the old pattdars.
		-do-	11 (iii)	Rs. 2,997/- paid irregularity to Income Tax Deptt. but the same were neither recovered from the Newspaper Agency nor made good from the official at fault.
		-do-	11 (iv)	The irregular payment of Rs. 20,000/- on account of cost and interest awarded by Hon'ble court was neither justified nor responsibility fixed on official and fault.
		-do-	11 (vi)	Rs. 5,00,000/- paid irregularity as advance to Northern Railway were neither recovered nor got regularised with the sanction of competent authority.
		2016-17	11(i)	Neither the record relating to payments of Rs. 6,07,778/- which was paid without pre-audit wasput up till now nor any action was taken against the official concerned.
			11 (ii)	No action was taken regarding recovery of excess Payment of pensionof Rs. 1,08,407 to pensioners as detailed in para
			11(iii)	The record required was still not produced to audit.
			11(iv)	The responsibility of concerned officer/ official was still not fixed asrequired under para.
			11(v)	The responsibility of concerned officer/ official was still not fixed asrequired under para
			11(VI)	The responsibility of concerned officer/ official was still not fixed asrequired under para
			11(VII)	Unauthorized withdrawn of Rs 28,37,438/-

				by Sevice Tax Department was not got refunded to corporation account as required in para.
			11(VIII)	Neither the payment vouchers were put up for pre audit nor the relevant record as required in para was shown to audit.
			11(IX)	No action as required in para was taken so far .
		2017-18	11 (i)	Neither Payments as detailed in Para were got pre-audited nor gotjustified beside production of record.
			11(ii)	Neither recovery of Rs. 53,00,79/- as excess/irregular payment inCourt case of Sh. Surender Singh Safai Karmchaari was made norresponsibility was fixed.
			11 (iii)	Irregular expenditure of Rs. 19,10,620/- still not regularized.
			11(iv)	Irregular purchase of Rs. 4447796/- out of swachh Bharat Mission wasnot made good nor regularised.
		2018-19	11	Excess payment of pension for Rs. 1,18,685/- still not recovered.
		2019-20	12	Propulsion charges of Rs. 1,88,928/-for using the Municipal Vehicle out of Municipal Limit still not recovered.
		2019-20	13	Recovery of outstanding Fire fighting charges amounting to Rs.4,16,900/- as detailed in Appendix-I to the AAR still not pointed out.
		2020-21	10(I)	Irregular payment of rs. 3,36,850/- by non deployment vehicles of Fire stop of the Municipal Corporation for Covid-19, fogging purpose, as the same was a private contractors.
		2020-21	10(II)	Despite Hon'ble high court judgment in CWP no. 17206 Titled' Yogesh Tyagi & others vs state of Haryana & others on dated 31/5/18 wherein 2015 regularization policy of the Government was quashed and Hon'ble supreme court directed to maintain status n/o in SLP filed dated 26/11/18 The state Government also clarified that promotion of such employees shall be withheld else it will be contempt of the Hon'ble court. However no withdrawal of such promotions was ordered despite audit requisition no 21.
		2020-21	10(III)	No reservation benefit rendered under

				outsourcing policy (Part II) despite worthy Chief Secretary Memo no. 22/104/2014- I GS III Dated 12/3/2018
		2021-22	10(I)	Sh.Manish Aggarwal who was appointed as Assistant Engineer vide order 26.05.2010 in Haryana Power Generation Corporation Ltd., get transferred on deputation in ULB at MC Karnal as Assistant Engineer Electrical (AEE) It is brought to the notice of the authority that the post of Sh. Manish Aggarwal in his parent department was of Assistant Executive Engineer in pay Scale 15600-39100 (with GP 6400) but took the deputation against the Assistant Engineer in pay scale of Rs.9300-34800 (GP Rs. 5400/-) means that the person of higher post of Assistant Executive Engineer was sanctioned for deputation on the lower post of AE (Electrical) MC authority was requested to refer the points of doubts and approve from the Government
		2021-22	10(I I)	1 Corporation had made a contract for one year with M/s Sant Indermani Enterprises Sonepat for 2 Tractor Trolly (with Diesel/Maintenance) + 2 Drivers along with 15 safai Karamchari against E-Tender ID 2020_HRY_146939_1 dt. 02.11.2020 on lump sum amount of Rs.302080/- p.m. (Rs.36,24,960/-P.A.) for the disposal of various daily work of Gaushala/ Nandishala established at village phoosgarh. Audit observed that when the corporation is incurring so much heavy expenditure ibid and Electricity & Water and usual expenditure on a/c of maintenance of site then why not the Cow Dung/animal manure may be lifted through these manpower and Tractor Trollys to get it spread in the cultivated land. Further, to increase its sources of revenue in reals sense then optimum usage of available resources along with best waste management then corporation has to switch over to install the Bio Gas Plant
		2021-22	10(III)	Providing Sewerage Network andall ancillary

				works including construction of pumping station and STP on SBR Technology along with O &M for 5 years in Karnal town under AMRUT programme allotted vide work order no. TA(DULB) 2017/12355 dated 18.10.2017 costing Rs. 178.00 Crores (approx..) to complete the project within 24 months allotted to the firm M/s Tata Projects (TPLKKIL (JV). One of 45 items, was related to providing and maintenance of 4 no. Car (including driver, P.O.L.)for average running of 2000 KMS @54844/- pm each up to 96 months. due to non completion of project within stipulated time i.e. upto 18.10.2019 the time extension of the said project was also granted upto 30.06.2021 resulting into excess payment of Rs. 47.00 Lac for 84 no. of vehicle upto 30.06.2021. The corporation could avoid such extra cost by completing the work in time.
		2021-22	10(IV)	The services mentioned at sr. no. 15 of work oder no. 4534MCK dt. 04.08.2015 ie. Raising the online receipts ie. Acceptance of all types of payments coming into corporation and issuance of Electronic G-8 automated preparation of G-9 on daily basis with other 16 numbers citizen services were to be automated for a period of 2 years on webbased software system on the charges of Rs.180000/- P.M. (excluded taxes)by M/s Simplex E- Solutions Pvt. Ltd Gurugram. The contact was extended 12-13 times for a period one to six months and at last extension was granted for another six months ie 01.03.2020 to 31.08.2020 vide order memo no. 7053/MCK dt. 29.11.2019.
		2021-22	10(V)	CWP no. 17206 of 2014 Titles as Yogesh Tyagi & others Vs State of Haryana & others the Division Bench of Hon'ble High Court by its judgment dated 31/05/2018 quashed all the regularization policies issued by the Government in the year 2014 and further in SLP filed by the Govt. wherein Hon'ble Supreme Court in an interim order dt. 26/11/2018 directed to maintain the status quo and upon which Government had

				decided & clarified that promotion will be clearly in contempt of the order of status quo dt. 26/11/2018. Hence, promotional benefits be with held. But, no such case of withdrawal of promotional benefit of all such concerned incumbents under Regularization Policy 2014 and were got irregular promotion later on by passing Departmental Exam or under service rules of the department inspite of audit requisition no. 21 issued vide memo no. MCK/Audit-256, 353,360 and 380 of dated 30/6/2020, 28/01/2021, 15/2021 and 30/03/2021respectively were not complied to or pointed out at the level of administration even after making endorsement of the same to the higher authorities.
(d)	IRREGULARITY IN WORK ACCOUNTS :-			
		1977-78	10 (i)	Investigation into the execution of work relating to fixing of false cealing was not conducted so far.
		1980-81	15 (iv) (b)	Cost of 8 bags of cement was neither worked out nor recovered as yet.
		1983-84	15 (n) (ii)	Consumption of material issued againstthe departmental works was not worked out in measurement books.
		1984-85	15 (a)	Consumption account of the material issued to the beldar for departmental works was not yet prepared.
		-do-	15 (b)	Consumption statement of material consumed on petch works by the labour was not prepared as yet.
		-do-	15 (i)	Neither loss on account of payment of excessive rate was worked out and recovered nor earnest money of works forefeited.
		-do-	15 (ii)	The consumption statements of building material issued against departmental works were again not prepared nor certificates as for genuine use of material in public streets were furnished.

		1987-88	15 (i)	Neither the consumption statements of the material issued against departmental works worked out nor certificate for genuine use of material in public streets was furnished.
		1989-90	14 (i)	The consumption account of the material issued from the store was still not prepared and got checked from audit.
		1992-93	18 (i)	Consumption statement of the material issued for the different works was still not prepared.
		1993-94	18 (ii)	Consumption statement of the material issued for the dirrerent works was still not prepared.
		2019-20	10	Remidial action for lapses in scrutiny and calculation of works and other bills before pre-audit was not taken seriously by the Commissioner MCK as only due to pre audit Rs. 65,37,875/- could retrenched.
		2020-21	17(I)	Work titled construction of half in kabristan in village budhakhera ward 2' costing 20.68 Lac was completed but the same was handed over to B.C. community hence the identity, name & purpose of constructed structure was just opposite from the approved name, Audit requisition issued vide memo. No. 281
		2020-21	17(II)	Bank guarantee register as required vide rule 13.63 of PWD Code, not maintained
		2020-21	17(III)	Non maintenance of register of deposit as per rule XVII.3 of Municipal Account code 1930
		2020-21	17(IV)	Above rate on N.S items is routinely being given despite contrary instructions of the Government for the same.
(e)	TAXES AND OTHER LEVIES :-			
		A.E.'s Insp. Note dt. 17.8.82		Assessee wise arrear of house tax and rent were again not consolidated as suggested.
		A.E.'s Insp. Note dt. 17'18.7.79 1980-81 1980-81 1980-81	 8,11 (iv) 17 7 & 16 (iii)	Demand and collection registers of tax were again not totaled and proved.

		1973-74	11 (iv)	The collection statements as per provision of Municipal Account were still not prepared
		1977-78	12 (i) (a) (b) 12 (i) (c) (d)	Rent deeds from lessee was not executed and title of shops in front of Tehsil compound was not obtained.
		1977-78	12	Circumstances for adopting assessment made in the year 1969-70 upto 1978-79 were not explained.
		1977-80	14	The matter of withdrawl of octroi exemption on the articles imported by medical store depot were still not considered by the committee.
		1979-80	16 (ii) & (iii)	Assessment cases of house tax were not reviewed and re-consudered by the committee as per suggestion contained in these paras.
		1980-81	7	The register was not completed as suggested in this para.
		1980-81	19	The rent and tehabzari registers were not completed and proved.
		Examiner's Insp. Note dt. 1.5.81	16 (vi)	Demand notices u/s 94 (2) of the act were not issued.
		1981-82	16 (iv)	The supplementary assessment of house tax was not made so far.
		-do-	18 (a)	Recovery of O-4A demand was not made from the Government deptt.
		1981-82	18 (b)	Efforts to Liquidate the arrear of outstanding missing transit passes were not made so far.
		-do-	18 ©	Copy of invoice/declaration at the time of import of goods by the importers was not insisted upon.
		-do-	19 (i) (ii) (iii) & (iv)	The non-enforcement of various licences Bye-laws and other irregularities pointed out in these paras were not explained.
		-do-	7	Arrears of house tax & water rates was not liquidated by resorting to legal action.
		1982-83	16 (i)	Action taken for not carrying over the demand of Rs. 15793.14/- in the register for 84-85 was not explained.
		1982-83	16 (ii)	Recovery of irregular rebate of Rs. 1596.87/- was not made as yet.
		1982-83	17 (ii)	The omissions pointed out in the maintenance of licence register were not rectified as yet.

		1983-84	15 (a)	Irregular rebate amounting to Rs. 8925/- was not made good so far.
		A.E.'s Insp. Note dt. 12 to 14.2.86	(ix)	Assessment of house tax was delayed beyond five years as such the amounts of loss not worked out.
		-do-	1 (xii)	Tehabazari was not charged as pointed out in these paras.
		-do-	1 (xiii)	Rent was not revised and realization of transfer fee was not pointed out in audit.
		A.E.'s Insp. Note dt. 6.1.86	1 (viii)	Supplementary assessment of house tax was not made.
		A.E.'s Insp. Note dt. 6.1.86	16 (vi)	No action had been taken to recover the amount of rebate allowed irregularly nor demand was raised against the properties.
		-do-	17 (i)	Neither loss was assessed due to orders contrary to water rate bye-laws nor loss caused was worked out and recovered.
		-do-	16 (iv) & 17 (i)	G-8 receipts pointed out in the paras were again not put up.
		1994-95	16 (a)	Heavy loss of Rs. 14.00, Rs. 528-96 for the period 1991-92 to 1994-95 due to reduction in the assessment was neither justified nor was recovered.
		2002-03	15 (i)	Totals of demand and collection register for the year 2002-03 was again not carried out. The needful may be done now.
		2003-04 2004-05	13 (iii) 14 (iii)	House Tax on commercial buildingattached with residential building was not assessed seperatly at commercial rates which resulted into short recovery of House Tax.
		2012-13	13 (4)	Neither the General Assessment nor the supplementary assessment was got conducted during 2001 to 2010.
		2013-14	13 (i)	Interest as per section 93 of Municipal Act 1973 was neither worked out nor recovered from the defaulters.
		2018-19	13 (i)	Claim for service charges in respect of Central Government properties were not preferred to recover.
		2019-20	14(i)	
		2018-19	13 (ii)	Assessment register / D & C Register of regular / supplementary survey were not prepared and putup with objections finalized.
		2019-20	14(ii)	
		2018-19	14	Penal provisions of agreement were not

		2019-20	15	invoked as yet the rent was recovered without interest.
(f)	SANCTION WANTING :-			
		1974-75	20 (x)	Requisite sanction of Govt. raising the loans was not obtained as yet.
		1974-75	20 (xi)	Sanction of commissioner for the sale of land was not obtained as yet.
		1976-77	16	Sanction of commissioner for the sale of land was not obtained as yet.
		A.E.'s Insp. Note dt. 17/18.7.79	11	Sanction of competent authority was not obtained as yet.
		1979-80	21 (i)	Sanction of competent authority was not obtained as yet.
		1984-85	16 (c)	Sanction of competent authority for the use of vehicle beyond municipal limits was still not obtained.
		1985-86	14 16 (i)	Sanction of competent authority for the use of vehicle beyond municipal limits was still not obtained.
		-do-	14	-do-
		-do-	16 (i)	Sanction of competent authority for new connection was still not obtained.
		1992-93	13 (i)	Log book was again not filled in properly and there was no signature of controlling officer in token of check.
		2019-20	9	Provisional payments as detailed in Para were still not attended and regularized.
(g)	NON MAINTENANCE/ NON COMPLETION, DEFECTIVE MAINTENANCE OF RECORD :-			
		A.E.'s Insp. Note dt. 21/22.10.74	1 (iii)	The glaring discrepancies in the cash book were still not reconciled.
		1974-75	17 (iv) & 12 (i) (ii)	-do-
		1977-78	18	The discrepancies in cash book as pointed

		A.E.'s Insp. Note Exr's insp. Note 1979-80	3 13	out in these paras were still not reconciled/looked into.
		1980-81 Exr's Insp. Note	21	-do-
		Dt. 1.5.81	2	-do-
		1981-82	21	-do-
		1983-84	17	The register of missing transit passes in from 0-23 and misc. demand and collection register (R.12) was not brought upto date.
		-do-	18	The turnover of the ice factory as per bye-laws not was ascertained before issuing the licence.
		-do-	19	Various irregularities in the maintenance of provident fund account were not rectified.
		A.E.'s Insp. Note dt. 21/22.10.74 1978-79	1 (vii) 16 (i)	Mortgage deeds from the officials who were paid various advances from the municipal fund were not executed as yet.
		A.E.'s, Insp. Note dt. 21/22.10.74	(ix)	The maintenance of establishment check register was not improved as suggested in the para.
		1974-75	15 (v) & (vi)	The register of securities was not completed as yet.
		1977-78	15 (i) & (ii)	The irregularities in the licence accounts were not remedied.
		A.E.'s Insp. Dt. 17/18.7.79	5	The irregularities in the licence accounts were not remedied.
		1979-80	17	
		1980-81	17	
		A.E.'s Insp. Note dt. 17/18.7.79 A/report	(iv) 1980-81	Register of missing transit passes building application and licence registers in form L-2 were not completed.
		1980-81	23 (i)	The register of works and supply orders was not maintained.
		1981-82	16 (iii) 17 (ii)	The maintance of house tax and water rate registers were not improved as per suggestions given the paras.
		1981-82	12 (i) (ii)	The defects and discrepencies pointed out in the maintenance of cash book were not yet removed.
		1981-82	23	Ommissions pointed out in the maintenance of suit register should be rectified early.
		A.E.'s Insp.	(i)	Neither total expenses on maintenance etc.

		Note dt. 6.1.80		of Rangshala was compared wuth the annual receipts nor were the rent rates revised.
		1986-87	16 (i), (ii)	Various irregularities pointed out in the maintenance of demand and collection register of house tax were not remedied.
		-do-	17 (ii), (iii)	Water rate registers were againnot maintained properly and proved.
		1987-88	16 (i)	Various irregularities pointed out in the maintenance of demand and collection register of house tax were not remedied.
		-do-	17 (ii)	Water rate register wereagain not maintained properly and proved.
		1988-89	17 (i), (ii)	Necessary record required in para was not shown to audit.
		-do-	19 (i)	G-8 receipts as detailed in para were not put up in audit.
		-do-	19 (ii)	The registers as detailed in the para were not completed and put up to audit for check.
		1989-90	15 (i)	Various irregularities pointed out in the maintenance of water connection register were still not rectified.
		-do-	15 (ii)	The new connections as per W-1 register were still not shown carried over to the D & C register (From W-9) even some new connections were not entered in W-1 register and thus the question of entry in W-2 register could not arise. The needful was not done with retrospective effect.
		1989-90	15 (iii) a & b	Necessary record as required in Sub paras were not made available to audit.
		-do-	25 (iii) (c)	Water connections no's in respect of connections mentioned in the para were not allotted.
		-do-	15 (iii) (d)	Totals of D & C register for the year 1988-89 as mentioned in the para were not sturck.
		-do-	15 (vi) (a)	Certificate of carry over of all the connections in the D & C register mentioned in the sub para was not recorded as yet.
		-do-	15 (viii)	Necessary record relating to G-8 No. 30/894 dt. 27.6.89 for Rs. 6314/50 in respect of transfer fee was still not shown to audit.
		1994-95	17 (iii)	Consumption account of the material purchased was still not put up in audit.
		1995-96	16 (b)	Excess amount of interest of Rs. 8689.38 wrongly added was again not rectified.

		-do-	17 (i)	Loss of Rs. 21,00,793.40 of house tax during the period 1991-92 to 1996-97 was still not looked into.
		-do-	(ii)	20% rebate allowed in house tax bill was still not looked into.
		2011-12	17 (vi)	License registers in form L-1 & L-2 were not maintained.
(h)	MISCELLANEOUS :-			
		1979-80	15 (iii)	The irregularities in the issue of license were not attended to.
		1979-80 1981-82	19 24	The officials handling cash and property did not furnish the security.
		1972-73	3	The irregularities of non-maintenance of minimum balance was not got condoned from the Govt. as yet.
		1973-74	16 (vii)	The lapsed securities were not transferred to the municipal fund as yet.
		A.E.'s Insp. Note dt. 21/22.10.74	1 (vi)	Shri S. Sandhu Administrator had still not rendered the account to Rs. 500/- paid in 5/71
		A.E.'s Insp. Note dt. 21/22.10.74	1 (v) (c)	No steps were taken to adjust the balance of Rs. 494.71 paid to Sh. Hukam chand in 6/60.
		1976-77	12	Immediate action towards the adjustment of advance of Rs. 93150/- was not taken.
		1977-78	10 (ii)	The purchase of A.C.C. sheet worth Rs. 10,000/- without availing market competition was not justified.
		1977-78	13	The adjustment account of maintenance charges duly verified by the Accountant General Haryana was not obtained from the public health department.
		1978-79	19 (i)	Treasury saving certificate worth Rs. 20,000/- were neither encashed nor interest was claimed after 20.2.1972.
		1978-79	22 (ii)	The accounting of income received through cheques without awaiting encashment was still continued.
		1979-80	19 (ii)	Interest on instalments was not claimed.
		1980-81	2 (a) (b)	The record detailed in these paras was not made available to the Audit.
		1981-82 1982-83	9 (a) 9 (b)	The cattle pond fine amounting to Rs. 4000/- Rs. 2723/- Rs. 2950/- and Rs. 2100/- was not credited to state revenue and compensatory grant in lieu thereof was not claimed as yet.

		1981-82	15 (ii)	The irregular practice of assessing the value of unauthorized building without proper estimate was not discontinued.
		1981-82	25 (iv)	Orders of Administrator were still not recorded in the order book.
		1983-84	22 (b)	Various irregularities pointed out in the store and stock register were not remedied.
		Examiner's inspection note dt. 25.5.84	1 (i)	House tax assessment of municipal employees was not made as suggested in the para.
		Examiner's inspection note dt. 25.5.84	1 (ii) (iii)	Plots/Buildings built up house purchased by taking house building loans were not mortgaged in favour of Municipality.
		A.E.'s Insp. Note dt. 25.5.84	1 (i)	The state transport Deptt. and PWD (B&R) workshop, Karnal were still not being tapped for getting car/jeep repaired as required vide letters referred to in the para.
		A.E.'s Insp. Note dt. 25.5.84	A (vi) b (iv)	Record mentioned in the para was still not produced in the audit for verification.
		-do-	b (iv)	House rent of the couple, cases was still not regulated according to letter referred to in the para.
		1985-86	16 (ii)	Relevant G-8 detailed in objection nos. 41,43 & 56 were still not put up to audit for verification of posting thereof.
		-do-	17	G-8 detailed in objection nos. 55,62 & 64 were still not produced in audit for verification of posting.
		1986-87	19	Security was not got deposited from the employee entrusted with receipt, disbursement and custody of cash.
		1988-89	18 (i)	Reasons for non-assessing the properties were not intimated.
		-do-	18 (iv)	Necessary compliance as pointed out was not made.
		1988-89	19 (v)	Compliance in respect of supplementary list of assessment was not shown.
		-do- -do-	21 22	Necessary sanction of the commissioner Ambala Division not shown to audit.
		1989-90	2	The approval of the D.C. Karnal and Institutional Finance was still not obtained for keeping Municipal Fund in more than pne bank.

		1990-91	18 (ii)	Receipt books not issued in chronological order were neither justified nor enquired into departmentally so far.
		1992-93 1994-95 1995-96	19 (i) 8 (iii) 8 (v)	Log books were again not filled in properly. There was no signature of controlling officer in token of check.
		1994-95 1995-96	18 (vi) 18 (vi)	Cheques were issued without revalidation of pay order from audit.
		-do-	18 (vii)	Daily credit verification from audit had not been got done as per instances in the para.
		1994-95	18 (v)	Neither the action was initiated against the un-authorised construction nr e register was got completed.
		1994-95	18 (vi)	Register of encroachments was still lying incomplete. The same may be completed now.
		1997-98	18 (x)	Payments made without re-validation from audit as detailed in the para were not regularised with proper sanction.
		-do-	18 (xiii)	Excess expenditure over budget was still not regularised with proper sanction.
		-do-	18 (x)	Cheques were issued after 10 days of the date of pre-audit without got revalidated from R.A.O.
		2001-02	17 (i)	House rent deductions were neither made regarding E.O. residence after 19.7.01 nor it was allotted to any body else resulting into loss to the council. This may be looked into.
		2001-02	17 (ii)	Neither the journey out of jurisdiction was regularised with the approval of Govt. nor the recovery of this jouney was made from the official at fault. The needful may be done now.
		2001-02	17 (iii)	Old unserviceable vehicles detailed in the para were again not auctioned as per Govt. instructions since long nor the responsibility was fixed. The needful may be done now.
		2002-03	18 (iv)	Outstanding amount of Rs. 1007141/- on account of sale of land on Ganda Nala in Ram Nagar was still not recovered. The same may be recovered now.
		-do-	18 (v)	strenuous efforts to achieve the goal were still not made. The needful may be done now.
		2003-04	17 (iv)	Delay in payment of Bill beyond 10 days was neither justified nor got revalidated from Audit.

		-do-	17 (vi)	Non-achieving of income target was not suitably justified.

		2007-08 2008-09	19 19	No steps were taken to avoid the recurring loss from Working Women Hostel & Kali Dass Rangshala as suggested in the para.
		Insp. Note of D.D. dt. 5/6-3-97	1	Miserable financial condition required urgent attention of the Distt. Administration & Govt. No action was taken in this regard.
		-do-	2	Electric material was purchased from the market instead of from the manufacturer.
		-do-	4	Intt. @ 1% P.M. was not charged with the recovery of arrears of house tax.
		-do-	5 (a)	Responsibility for then on recovery of balance amount of dead animals and non execution of agreement was not fixed upon the official concerned.
		Insp. Note of D.D. Dated 5/6-3-97	(b)	The ex-post-facto sanction of Govt. was not obtained.
		-do-	6	Internal checking of works bill was still not strengthened.
		-do-	7	Monthly and annual account for the year 1995-96 & 96-97 were still not prepared.
		-do-	8	Sales tax and income tax deducted from the contractor bill were still not deposited.
		-do-	9	The payment of salary out of slum grant may either be regularized with the sanction of the sanctioning authority or refunded to the grant account.
		-do-	11	Tenders entertained without earnest money be avoided in future.
		-do-	12	Discrepancies detailed in the para was not reconciled.
		-do-	13	Rebate irregularity allowed in house tax bill was not recovered as yet.
		-do-	14	Complete year wise accounts of Municipal Tax realized by the H.S.E.B. @ 1 paise per unit and at the revised rate were still not shown.
		-do-	16	Reasons for stopping the compost making was still not explained.
		-do-	17	Security from the works bills deducted at lesser instead of 10% was not looked into.
		-do-	18	Purchase of Petrol jeep instead of diesel jeep has still not realized with the sanction of the Govt.

		-do-	19	Excess payment regarding earth work execution was still not made.
		-do-	20	Illegal possession of agricultural land by Sh. Sant Singh S/o Sher Singh was neither got vacated nor the lease money w.e.f. 16.6.86 was recovered.
		Audit and inspection note of Deputy Director dt. 14.8.97	1	Slum grants utilized towards Salary were still not yet refunded to the grants accounts.
		-do-	2	Investment of Rs. 10 lac out of Provident fund was discharged against the bank loan received for salary which was irregular. It was not paid back to provident fund account.
		-do-	7	Account of Municipal tax realized by H.S.E.B. @ 1 paise per unit and at the revised rate realised in electric bills was still not shown to audit.
		-do-	11	Responsibility for the unavoidable payment of interest to Sh. N.K. Gupta retired secretary was still not fixed.
		2008-09	18 (iv)	Neither the sanction for journey beyond jurisdiction was obtained nor recovery of POL charges effected from the concerned official.
		2009-10	18 (vi)	Jurisdiction was obtained nor recovery of POL charges effected from the concerned official.
		2012-13	17 (7)	Journey beyond jurisdiction as detailed in the para were neither got approved from the competent authority nor the recovery of POL and others charges was made for unauthorized use of office vehicle.
		2013-14	17 (v)	No action was taken to achieve the income target as per budget provisions.
		2013-14	17(vii)	Journey beyond jurisdiction was not got regularized with the sanction of competent authority.
		-do-	17 (viii)	tenders allotted to higher bidder was again neither removed nor excess payment worked out and recovered.
		2016-17	16(ii)	Action required as detailed in para was not taken so far.
			16(iii)	Action required as detailed in para was not taken so far.

			16(iv)	License registers in form L-1 and L-ll were not maintained so far.
			16(v)	Action required as detailed in para was not taken so far.
			16(vii)	Needful was not done so far.
			16(viii)	The monthly and annual account were not prepared yet.
		2019-20	8 (i& ii)	Temporary advances as detailed in Appendix 'F-1' & 'F-II of the report were still not adjusted.
		2017-18	9	Provisional payments were still not regularized / settled.
			15	Record of Provident Funds of the employees of Municipal Corporation were not maintained properly.
			16 (I)	Irregularity in works estimate were not attended to.
			16 (II & III)	Outsourcing policies were not properly complied to as detail in para.
			16 (iv)	Physical verification of stock store and properties were again not done.
		2018-19	17 (iii)	-do-
		2019-20	17(iii)	-do-
		2017-18	16 (v)	Monthly and Annual accounts were not prepared.
		2018-19	16 (ii)	Monthly and Annual accounts were not prepared.
		2019-20	17(iv)	-do-
		2017-18	17	Despite spending Rs. 2,22,66,865/- milk dairy project was not started.
		2018-19	17	-do-
		2018-19	16 (i)	Cash book of Municipal Fund & Grants not yet completed in all respect & reconciled w.e.f. 10/2015 and signed since 7/2016.
		2019-20	17(i)	-do-
			17(ii)	Claim of all types neither scrutinized properly nor recorded as checked and passed for payment by the accounts officers only mentioned calculation checked.
			17(iii)	Temporary advances register were not properly maintained while giving & adjusting entry not authenticate& signed by the accounts officers & others.
		2019-20	6(a) & (b) (c)	Repayment of outstanding Principal in addition of interest was pending as detailed in appendix D, Moreover this register was

				not prepared in Form G-6A.
		2019-20	6 (d)	Utilization Certificate of loan as detailed in para 6 was still awaited.
		2019-20	16	Record of Provident Funds of the employees of Municipal Corporation were not maintained properly.
	Improvement Trust		9(a)	Material register in form I.T.-2 was not maintained so far.
			9(b)	Action required as detailed in para was not taken so far.

REQUISTION AND OBJECTIONS

Large number of requisitions and objections as detailed below were outstanding as on 31.03.2023. Efforts may be made to settle these requisition and objections.

Sr. No.	Year	Requisition No.	Objections No.
1.	1962-63	35,45	……
2.	1963-64	59	94,96,150
3.	1964-65	62,64,94,95	42,46,54,153 & 169
4.	1965-66	11,12,13,31,40,49 & 57	64,85,90 & 110
5.	1966-67	7,11,20,34,40	17,115,127,131,132,136,139,144, 151 & 157
6.	1967-68	16,22,51	34,41,47,50,64,73,76 & 81
7.	1968-69	1,8,12,13	1,2,3,5,11,18,22,23,25,27,28,33,34,43 & 45
8.	1969-70	10,13,17,18,27,30, 32	10,11,36,46,47,60
9.	1970-71	3,10,11,13,16,19,27,28,29,33	26,29,32,40,43,44,49,51,53,60,64,72,76,78,82,86,87,90,100,106,111,118,120,124,125,136,139,149,150,151,153,154 to 157, 160, 170, 173, 174,175,178,180,182,186,187,189,192,193,194,198,209,211 & 213.
10.	1971-72	21,22,24,26	
11.	1972-73	8,35,36 & 47	1,4,9,25,29,40,48,56,60,61,62,67,68,69,83,97,98,106,107, 108.
12.	1973-74	3,14,15,28,29,32 & 33	15 & 30
13.	1974-75	6,8,10,13, 14 & 16	5,7,9,10,13,43,44,56,66,67,68,70,75,84,87,88,90,97 & 98
14.	1975-76	2,3,5,6,8,9,12 & 15	4,9,12,14,20,21,24,25,27,30,32,34,36,38,39,43,44,49,53,56,62,63,64,65,66,69,70,72,73,79,81,82,92,103,105,110,111,113,116,117,122,125,126 & 128

15.	1976-77	2,3,5,6,7,9,12,15,17,18,19,20,21,25,26,28,30,31 & 34	2,3,11,12,23,28,29,30,32,38,41,42,44,46,48
16.	1977-78	1,2,3,5,6,8,14,20,21,22,23,26,31,33,35 & 39	1, 1p, 2, 4p, 6A, 7,8,16,17,25,26,28,30,39p,41,45,48 & 50.
17.	1978-79	5,12,19,20,22,27 & 33	2, 3, 5, 8, 20, 32, 41, 56, 58 to 61, 66, 71c, 72A, 73A, 74, 75A, 76, 78B, 79, 81 & 82.
18.	1979-1980	3,18,48,50,52, 57, 80,81,82,88,89	9,20,21,44, 52 to 62, 66,68,71,73,74,75,76,77,78,80,82,84, 86 & 97.
19.	1980-81	1,3,4,7,9,11, 14 & 15	2,4,6,7, 8A, B,C, 11, 12,13,14,15,17,20,26 B, 27ABC, 29,30,31,32,33, 36A, 40,41 & 42
20.	1981-82	2 & 9	2,6,8,9,11,18, 21A, 22,23,49, 60A, 62p, 67
21.	1982-83	4,5,6,8,10,14,15,19,21,22,23,24,25,32, 36,37,38,39,40	1,2,6,7,10,11,14,15,24,27,28,29,30,33,37,38,42,44,45,46, 47,49,50,51,56,58,59,61,65,67,68,70,72,73,75,79,80,82,83,84,86,87,93,94,95,96,97,98,103,104,105,106,107,110,113,114,115,117,123,124,125,126,129 & 130.
22.	1983-84	6,8,9,12 & 30	3,4,5,6,10A, 11,14,15,24,27,28,29,30,33,37,38,42,44,45,46,47,49,50,551,54,59,60,61,66,68,69,71,72,73,74,80,82,86,88,90,91,93,96,97,100,104,107,108,111,112,115,117-126,127,129,133,134,135,136,138,141,143,146,147,151,155,157,158,159,160,161,165,166,167,168,169,171,173,176,177,178,179,183,184,185,186 & 187.
23.	1985-86	1,3,5,7,8,9,10,12,13,14,15	3,4,6,8,9,10,11,13,15,16,18,20,21,22,24,28,30,31,32,33,34,35,39,40,44,46 to 50, 52,53,54,57 to 61,65,66,67,69 to 79,81A, 82,84 to 87,89,92to 106,108,109,111 to 115,117 to 134, 137 to 141, 142, 144, 146, 148, 150 to 154, 158 & 160.
24.	1986-87	2,3,4,5,6,7,8,9,11,13,14,16,18,19 & 20	1,2,3,8,9,11 to 15, 19,20,21,26,30,32,34,35,36,37,38, 42 to 46, 52,54,59,61,62,63,67, 68 to 71, 73,75,78,81,82,86,92,94,99,100,102,103,105,106,108,111,113,114,115,117,119,120,121,122,124,126,131,133 to 136,142.
25.	1987-88	3 to 8,9, & 10	1 to 5, 7 to 10, 13,16,17,19,21,22,26,27, 31,32,34,35,36, 37, 39,41, 43,44,47,54,55,57,58,59,64,65,66,67,68,72,73,74, 76, 78, 79, 80,81,83,84 to 87, 89,92,93,94,95,96.
26.	1988-89	1,2,5,6,7	2,4,7,8,10,11,14,15,16,18,20 to 24,26,27,28,31,32,33,38, 41 to 56,57,59,61,62 to 67,69, 70,78,81,83,84,85,87,89 to 104, 106, 109, 110 to 114, 116, 117 to 120, 124, 125, 127, 130 to 132.
27.	1989-90	1,2,3,4 & 6	4,6,7,8,10,11,15,18,19,21,24,26, to 28, 30 to 33, 35 to 37, 39, 42, 43, 46, 47, 49, 50, 51,52,54.
28.	1990-91	1 to 3	1,2,4,5,6,9,18,20,23,32 to 42.
29.	1991-92	2 to 10, 12 to 40	1 to 12, 14 to 17, 21,23 to 27, 29 to 32, 34 to 38, 40 to 54,

			56 to 75, 77 to 79.
30.	1992-93	2 to 25	1 to 88
31.	1993-94	1 to 26	39 to 64, 66 to 71, 73 to 91.
33.	1994-95	1 to 24	1,2,3,6,9 to 13, 15,16,17,19,31,33,34,36,39,41,48,50,51,53 to 77, 79 to 81, 84 to 94.
34.	1996-97	1,2,4,5,7 to 37	1 to 16, 18,19,24,26 to 36, 38 to 51, 53 to 71, 73 to 90, 92, 93, 94,95,97,98,99,101,102,103,105,111,126,129,133,138,139,140,143,150,151.
35.	1997-98	1 to 36	1,3,4,5,6,12, 15 to 22, 25,27,28,29,32,41 to 44, 52,57,59,61,63,66 to 68, 71 to 75, 77, 80, 82 to 85, 94, 95, 97 & 98.
36.	1998-99	1 to 62	1,2,4,5,6,8 to 16, 18 to 21, 23,24, 27,32,33,35,43 to 46, 48, 50,54, 55, 58, 59 to 68, 71, 75 to 77, 91, 95.
37.	1999-2000	2,8,10,12,13,14,15 to 21,24,25,26,28,29, 33,34	1 to 6, 8 to 11, 15, 22,25 to 28, 32 to 35, 37,39.
38.	2000-01	1,3,4 to 8, 11 to 36, 38 to 45, 47 to 56 & 58	2,3,8 to 11, 13, 15, 16,19,22,24,25,27,29,36, 39 to 50.
39.	2001-02	1,2,5,8,9,11,12, 16 &17	1,2,4 to 8, 11 to 19, 21 to 24,27,29 to 32, 34 to 36, 38,41,44 to 46, 48,50,53,54,56,58.
40.	2002-03	2,4,5,7,9 to 13, 15 to 18, 26,27,29,30,33,42.	6 to 8,11,12,13,17 to 22, 24 to 26, 29,31,32,34 to 37, 40,41,43,44,46 to 49.
41.	2003-04	1,10,15,16,18,19 to 22, 26-29, 40,43,49,51, 56 to 60, 75	1, 4 to 8, 11 to 18, 20,22 to 25, 28 to 32, 35 to 37,39,42 to 44, 46,47,49 to 51, 55 to 57, 61 to 74, 76 to 79, 81 to 87, 89 to 96, 100 to 102.
42.	2004-05	9 to 21,26,27,28,33,34, 39 to 45, 47 to 52, 58,59	1 to 7, 10 to 13, 16 to 18, 23,24,27,28,32 to 34, 41 to 44, 46,47,49,52,53,55,57,62 66 to 77
43.	2005-06	14 to 17, 19,20,25, 30 to 34, 39 to 43	2 to 6,9,10,12, 14 to 16, 18,23,25,28 to 31,34,35,37 to 44, 46,49,50.
44.	2006-07	Nil	2,12,13,14,17, 20 to 22, 25 to 28, 30,35,36,45, 48 to 52.
45.	2007-08	4, 6 to 13, 15,16, 18 to 27	53 to 60, 62,63, 66 to 74, 76, 78 to 80, 82,83,85,87,89,90, 92 to 94, 97 to 103, 105,108 to 110, 112 to 130, 132 to 137
46.	2008-09	2,6,12 & 17	1 to 3, 7 to 12, 14,16 to 20, 22 to 24, 26, 30 to 42
47.	2009-10	1 to 11	1,3,4, 6 to 12, 14 to 19, 21,22, 25 to 27.
48.	2010-11	1 to 25	52 to 60, 64 to 67, 74 to 77, 80 to 90
49.	2011-12	1,6,8,9,11 & 13 to	2,4,5,8,9,12,16,17, 21 to 23

		17,	
50.	2012-13	5 to 14	21 to 25, 28,29,31,34,38
51.	2013-14	2,7 to 14,16 & 17, 28,31,38 &39	
52.	2014-15	1,3 to 7,9 to 16,18,19,21,22& 24	
53.	2015-16	1-3, 5-16	
54.	2016-17	1,2,3,4,5,6,7,8,9,10 ,11,12	
55.	2017-18	1,2,3,4,5,6,7,8,9,10 ,12	
56.	2018-19	1,2,3,4,5,5A,8	
57.	2019-20	1,2,3,4,5,6,7,8,9,10 ,11&12	
58	2020-21	2,3,4,5,8,20	
59	2021-22	1,13,14,15,16,17,1 9,21,22,23,29	

-sd-
Deputy Director,
Municipal Corporation,
Karnal

APPENDIX-'B'

AS REFERRED TO IN PARA 2 (A) OF ANNUAL AUDIT REPORT ON THE ACCOUNTS OF MUNICIPAL CORPORATION, KARNAL FOR THE YEAR: 2022-23

STATEMENT SHOWING THE RECORD NOT PRODUCED IN AUDIT SINCE 1964-65 TO 2022-23

Sr. No.	Para No.	Year of Report	Particular of Report	Period of Report	Remarks
1	2(a)	64-65	Relevant file	----------	Copy of judgement of the critical amount of Rs. 83/19 paid on 31.03.61 incase of Kartar Singh Vs. M.C.
2	10	66-67	G-8 receipt book of cycle tax	65-66	G-8 receipt books alongwith licence application and license register etc.
3	2(a)(i)&(ii)	67-68	-do-	66-67	-do-
4&5	16(iv)&(vi)	73-74	Octroi File	Jan. 74	Copy of orders of competent authority and relevant file regarding decree of Rs 1095/50 against the committee relevant file regarding payment of decretal money Rs. 41,471/- paid to Sh. Ved Parkash O.I.B. on appeal.
6	2(a)x	77-78	Record detailed in audit requisition No. 3 of 4/77, 6A of 5/77, 18 of 10/77, 30 of 10/77, & 31 of 11/17.		
7	2(iv)	78-79	Stock register of bitumen and empty drums 1977-78.		
8	18(a)	70-71	Stock register of material and register of stamps.		
9		80-81	Record detailed in audit objection No. 20 of 20.4.81, 41 of 31.3.81, 36 A dated 11.3.81, 32 dt. 21.1.81 , 31 dt. 21.1.81 , 27(a), (b) dt. 17.1.81 , 26 (a) (b) dt. 17.1.81, 8 (a) to (d) dt. 15.7.80 , 6 dt. 24.6.80 and 4 dt. 7.6.80 , 47 dt. 29.7.80 (correspondence with Administration file memo No. 5 dated 28.4.80).		
1	Item of income in arrears		As detailed in audit req. No. 11 dt. 6.12.81		
2	Return of used up receipt books		As detailed in audit req. No. 4 dt. 3.9.81		
3	Actual payee receipt		For the month from 2/28 to 5/28 as detailed in audit req. No. 8 dt. 21.5.82 and audit obj. No. 64 dt. 2.2.82.		
4	Non production of receipt books in Form G-8		G-8 No. 1918 issued to Ishwar Singh as per audit req. No. 12 dt. 22.5.88		
5	House Tax		As detailed in audit objection No. 2 dt. 20.4.81 , 15 dt. 5.8.91 , 34 dt. 9.12.81 35, dt. 9.12.81 , 53 dt. 3.2.82 and dt. 2.4.82		

6	Octroi	As detail in audit objection No. 4 dt. 5.6.81 , 7 dt. 4.9.81 , 12 dt. 26.8.81, 41 dt. 30.11.81 , 51 dt. 11.2.82
7	Record relating to Engineering Branch	As detailed in audit objection No. 31 dt. 30.11.81 , 32 dt. 30.11.80 , 56 dt. 15.2.82
8	Tehbazari fee and rent	As detailed in audit req. No. 3 dt. 2.9.81 Audit obj. No. 36 dt. 9.12.81 , 37 dt. 9.12.81 , 37 dt. 9.1.81
9	Annual Accounts	As detailed in audit obj. 15 dt. 5/82.
10	Material stock register of store-keeper	As detailed in audit obj. 15 dt. 5/82.

1983-84

1	Record pertaining to various items of income.	As detailed in audit obj. No. 33 dt. 18.6.83 , 80 dt. 30.7.83 , 100 dt. 23.8.83 , 111 dt. 31.8.83 , 117 dt. 12.9.83 , 158 dt. 16.12.83, 159 dt. 9.12.83 , 160 dt. 20.12.82 , 166 dt. 24.1.84 , 178 dt. 21.2.84 and 187 dt. 29.3.84.
2	Building material stock register for the year 1982-83 and 1983-84 and 84-85	As detailed in audit req. no. 20 dt. 31.3.84

1990-91

1	Pertaining to octroi dates	As detailed in audit req. No. 26 dt. 1.1.91
2	Potential value receipts in respect of house tax & others	As detailed in audit req. No. 8 dt. 6.2.91 & objection No. 2 dt. 18.4.90 , dt. 12.6.90 , 40 dt. 30.8.90 , 42 dt. 30.8.90 , 44 dt. 24.9.90 , 45 dt. 24. 9.90.
3	Cashier Chest & Book	Period to be ascertained from the chest book itself when it is put up/
4	Water rate D & C registers	Since 1985 as mentioned in Audit req. No. 1 dt. 22.6.91.

1991-92

1	Pertaining to house tax	As detailed in audit obj. No.10 dt. 15.6.91
2	Pertaining to Building Application fee	As detailed in audit obj. No. 11 dt. 25.6.91 and 21 dt. 16.8.91
3	Tehbazari fee	As detailed in audit obj. No. 17 dt. 9.7.91
4	Pertaining to octroi branch	As detailed in audit obj. No. 27 dt. 25.9.91 , 38 dt. 28.10.91 and dt. 31.3.92
5	Sewerage and Show tax	As detailed in audit obj. No. 28 dt. 25.9.91
6	Chest Book	As detailed in audit obj. No. 49 dt. 22.1.91 , 75 dt. 12.3.98 and req. No. 22 dt. 11.10.91
7	Actual payee receipts	As detailed in audit obj. No. 50 dt. 26.11.91
8	Water rate	As detailed in audit obj. No. 51 dt. 26.11.91

9	Potential value receipts in respect of house tax & others	As detailed in audit obj.No.78 dt. 31.3.92 , 79 dt. 31.3.92

1992-93

1	A.P.R.'s	As detailed in audit req. No. 9 dt. 21.7.92
2	Chest Book	As detailed in audit req. No. 10 dt. 21.7.92
3	Receipt Book (From G-8's,R-7,L-3,R-4)	As detailed in audit req. No. 8 dt. 21.7.92 , 25 dt. 5.3.93 and obj. No. 22 dt. 25.10.92
4	Sale of land (Relevant Papers, Auction papers and sanction of Deputy Commissioner)	As detailed in audit req. No. 4 , dt. 11.9.92
5	Rent (Allotment Files	As detailed in audit req. No. 22 dt. 28.12.92 para No. 5.
6	Allotment of plots (Lease File)	As detailed in audit req. No. 23 dt 4.1.93

1993-94

1	Receipt Book (Form G-8',R-7 and R-4)	As detailed in audit req. No. 32 dt. 4.5.93
2	Receipt Book regarding realization of transfer fee and rents etc.	As detailed in audit req. No. 37 (para-I) dt. 7.5.93
3	Rent Files	Audit req. No. 37 (para-26) dt. 7.5.93
4	Allotment order of shops	Audit req. No. 37 (para-31) dt. 7.5.93
5	Relevant Vouches	Audit req. No. 14 (para-3) dt. 27.10.93 , No. 15 dt. 27.10.93 and No. 16 dt. 29.10.93
6	Actual Payees Receipts	As detailed in audit req. No. 18 dt. 4.11.93 and obj. No.46 dt. 19.6.93 , 48 dt. 23.6.93 , 53 dt. 24.8.93 , 60 dt. 4.11.93 , 62 dt. 25.11.93 , 64 dt. 30.11.93 , 69 dt. 24.12.93 , 70 dt. 27.12.93 , 82 dt. 20.1.94 , 84 dt. 28.1.94 , 88 dt. 8.2.94 , 89 dt. 17.2.94 , 90 dt. 17.2.94 , 91 dt. 24.2.94.
7	Record of Cattle Pound	As detailed in audit obj. No. 52 dt. 24.8.93
8	Record of Octroi Branch	As detailed in audit obj. No. 57 dt. 9/93 , 454 dt. 22.2.94
9	Missing Transit Passes	As detailed in audit obj. No. 68 dt. 23.12.93
10	Stock register of building material	As detailed in audit obj. No. 73 dt. 13.1.94

1994-95

1	Receipt Books	As detailed in audit req. No 4 dt. 17.5.94 audit obj. No. 36 dt. 28.11.94
2	Different type of register	As detailed in audit req. No . 5 dt. 12.8.94
3	Transfer and Lease files of shops / plots	As detailed in audit obj. No. 13 (4, 5 & 8) dt. 21.2.95
4	Actual Payee's receipts	As detailed in audit obj. No. 2 dt. 22.4.94 , 3 dt. 25.4.94 , 13 dt. 21.5.94 ,

		12 dt. 17.5.94 , 11 dt. 14.5.94 , 9 dt. 7.5.94 , 16 dt. 27.6.94 , 24 dt. 2.8.94 , 26 dt. 31.8.94 , 31 dt. 27.10.94 , 38 dt. 29.12.94 , 39 dt. 30.12.94 , 44 dt. 31.1.95 and 53 dt. 23.2.95
5	Composition fee of health branch	Audit obj. No. 23 dt. 29.7.94
6	Service Book	Audit obj. 40 dt. 23.1.95
7	Relevant record of income of M.E. branch	Audit obj. No. 52 dt. 17.2.95
8	O-2A register	Audit obj. No. 50 dt. 17.2.95 , 48 dt. 16.2.95

1995-96

1	Receipt Books	As detailed in audit req. No. 208 dt. 13.9.95 , 251 dt. 17.10.95 regarding copying fee , Audit obj. No. 72 dt. 12.6.95 , 113 dt. 5.7.95 , 218 dt. 26.9.95 , 272 dt. 9.11.95 , 273 dt. 10.11.95 , 280 dt. 23.1.96 , 373 dt. 29.1.97 , 376 dt. 29.1.96 , 377 dt. 29.1.96 , 410 dt. 19.2.96 , 411 dt. 19.2.96 and 414 dt. 23.2.96
2	Actual Payee's Receipts	As detailed in audit obj. No. 38 dt. 25.4.95 , 112 dt. 5.7.95 , 187 dt. 29.8.95 , 198 dt. 5.9.95 278 dt. 10.11.95 , 302 dt. 30.11.95 , 329 dt. 18.12.95 , 340 dt. 4.1.96 and 400 dt. 19.2.96
3	Relevant record of octroi branch	As detailed in audit obj. No. 6A dt. 25.5.95 , 21 dt. 20.7.95 and 283 dt. 14.11.95
4	Licences	As detailed in audit obj. No. 287 dt. 26.9.95

1996-97

1	Rent (Transfer Files)	As detailed in audit req.No. 5 dt. 30.5.96
2	Receipts Books	As detailed in audit req. No. 26 dt. 5.2.97 , 33 dt. 31.3.97 , 35 dt. 31.3.97 , 49 dt. 19.4.96 50 dt. 19.4.96 and audit obj. No.57 dt. 23.4.96 , 58 dt. 23.4.96 , 102 dt. 6.5.97 , 163 dt. 25.6.96 , 167 dt. 25.6.96 , 223 dt. 31.7.96 , 306 dt. 17.9.96 , 79 dt. 30.9.96 , 373 dt. 25.10.96 , 433 dt. 27.11.96 , 492 dt. 17.1.97 and 594 dt. 31.3.97
3	House Tax	As detailed in audit req. No. 30 dt. 13.3.97
4	Actual Payee's Receipts	As detailed in audit obj. No. 104 dt. 6.5.96 , 114 dt. 16.5.96 , 159 dt. 19.6.96 , 171 dt. 1.7.96 , 262 dt. 21.8.96 and 318 dt. 25.9.96
5	Building Application Fee	As detailed in audit obj. No. 110 dt. 10.5.96
6	Octroi	As detailed in audit obj. No. 537 dt. 31.3.97

1997-98

1	Vouchers	As detailed in audit req. No. 7 dt. 30.4.97
2	Receipt Books	As detailed in audit req. No. 10 dt. 30.6.97 and 18 dt. 21.7.97
3	Licence	As detailed in audit req. No. 30 dt. 2.1.98
4	Chest Book	As detailed in audit obj. dispatch No. 186 dt. 23.7.97

5	Rent (demand not got checked and transfer files)	As detailed in audit obj. No. 44 dt. 1.8.97 , 45 dt. 1.8.97 , 73 dt. 19.12.97 and 74 dt. 19.12.97
6	Slaughter House	As detailed in audit obj. No. 50 dt. 1.8.97
7	Miscellaneous	As detailed in audit obj. 58 dt. 8.9.97 , 63 dt. 16.10.97 , 69 dt. 24.11.97
8	E.C.R.	As detailed in audit obj. 62 dt. 15.12.97
9	Actual Payees Receipts	As detailed in audit obj. No. 68 dt. 21.11.97 , 71 dt. 18.12.97 , 79 dt. 21.1.98
10	Classified Abstract	As detailed in audit obj. No. 78 dt. 21.1.98
1998-99		
1	Vouchers	As detailed in audit req. No. 13 dt. 16.7.98 , 38 dt. 14.12.98 , 61 dt. 30.3.99
2	Separate accounts of grant such as M.P.grant slum grant any other grants	As detailed in audit req. No. 12 dt. 16. 7.98 , 15 dt. 13.7.98 , 43 dt. 8.1.99 , and 48 dt. 17.2.99
3	Register of house tax not got checked from audit	As detailed in audit req. No.22 dt. 18.8.98 , 15 dt. 17.7.98 , and 51 dt. 10.3.99
4	Receipt Books	As detailed in audit req. No.40 dt. 4.1.99
5	Miscellaneous	As detailed in audit req. No. 47 dt. 17.2.99
6	Transfer files of shops	As detailed in audit req. No.54 dt. 12.3.99
7	Actual Payee's Receipts	As detailed in audit obj. No. 71 dt. 14.12.98 , 76 dt. 24.12.98 , 85 dt.2.3.98 , 86 dt. 17.7.98 , 90 dt. 18.3.98 , 91 dt. 19.3.98 , 20 dt. 22.6.98 , 68 dt. 24.11.98 ,66 dt. 19.11.98
8	Provident fund	As detailed in audit obj. No. 87 dt. 3.3.99
9	Octroi	As detailed in audit obj.No. 48 dt. 25.8.98 , 58 dt. 22.10.98
10	Sanctions wanting	As detailed in audit obj. No. 59 dt. 22.10.98
1999-2000		
1	Rent of Shop	As detailed in audit req. No. 15 dt. 1.10.99 , 16 & 17 dt. 1.10.99
2	Grants	As detailed in audit req. No.18 dt. 1.10.99
3	Vouchers not put up	As detailed in audit req. No.25 dt. 7.12.99
4	Sanctions wanting	As detailed in audit req. No.28 dt. 16.12.99 , obj. No. 91 dt. 10.3.99, obj. No. 5 dt. 1.6.99 , obj. No. 18 dt. 26.8.99 , obj. No. 33 dt. 13.3.2000
5	Octroi	As detailed in audit req. No. 33 dt. 1.2.2000
6	Tehbazari	As detailed in audit req. No. 33 dt. 1.2.2000
7	Provident Fund	As detailed in audit req. No. 33 dt. 1.2.2000
8	House Tax	As detailed in audit req. No. 33 dt. 1.2.2000
9	Building Application fee	As detailed in audit req. No.33 dt. 1.2.2000
10	Actual Payee's Receipts	As detailed in audit req. No.33 dt. 1.2.2000 , obj Mo. 1 dt. 14.5.99 , 2 dt. 20.7.99 , 3 dt. 22.7.99 , 6 dt. 22.7.99 , 10 dt. 29.6.99 , 15 dt. 23.7.99 , 25 dt. 10.12.99 , 28 dt. 16.12.99 and 35 dt. 13.3.2000

11	Sanctioning Letter	As detailed in audit obj. No. 90 dt. 5.3.99 , 17 dt. 2.6.99 , 27 dt. 11.10.99 , 29 dt. 16.12.99 , 30 dt. 25.11.99. , 31 dt. 15.12.99 and 89 dt. 4.3.2000
12	Licences	As detailed in audit obj. No. 89 dt. 4.3.99

2000-2001

1	Actual Payees Receipts	As detailed in audit obj. No. 12 dt. nil
2	Accounts Branch	As detailed in audit req. No. 7A dt. 9.7.2000 , 21 dt. 31.8.2000 , 34 dt. 19.9.2000 , 38 dt. 31.10.2000 , 50 dt. 11.1.2001 despatch No. 543 dt. 5.3.2001
3	M.E. Branch	As detailed in audit req. No. 9A dt. 18.7.2000 , 20 dt. 31.8.2000 , 35 dt. 19.9.2000 , 41 dt. 31.10.2000 , 48 dt. 11.1.2001 despatch No. 539 dt. 5.3.01
4	Octroi branch	As detailed in audit req. No. 11A dt. 18.7.2000 , 19 dt. 31.8.2000 , 33 dt. 19.9.2000 , 39 dt. 31.10.2000 , 49 dt. 11.1.2001 , dispatch No. 541 dt. 5.3.01
5	House Tax branch	As detailed audit req. No. 15 dt. 20.7.2000 , 18 dt. 31.8.2000 , 31 dt. 19.9.2000 , 40 dt.31.10.2000 , 47 dt. 11.1.2001 dispatch No. 537 dt. 5.3.01
6	Vouchers not put up	As detailed in audit req. No. 26 dt. 8.9.2000
7	G.P.F. pass book	As detailed in audit req. No.27 dt. 8.9.2000
8	Receipt book and relevant records	As detailed in audit req. No. 44 dt. 2011.2000 , 18 dt. 31.8.2000, 31 dt. 19.9.2000 , 40 dt. 31.10.2000 , 47 dt. 11.1.2001 dispatch No.537 dt. 5.3.2001

2001-02

1	House Tax	As detailed in audit obj. dispatch No.66 dt. 3.5.01 and obj. No. 47 dt. 25.3.02
2	Rent	As detailed in audit obj. No. 31 dt. 3.12.01

2002-03

1	Building Application fee	As detailed in audit obj. No. 1 dt. 5.4.03 and 43 dt. 31.3.03
2	Licences	As detailed in audit obj No. 33 dt. 22.1.03
3	Receipt Book	A req. 1 dt. 18.4.02 and 20 dt. 9.7.02
4	Octroi , House Tax , Accounts APR's and M.E. Branch	A req. No. 25 dt. 30.10.02 , 28 dt. 23.12.02 , 36 dt. 22.1.03 , 38 dt. 21.2.03 and 47 dt. 25.3.03

2003-04

Licence Register	As detailed in audit req. No. 66 dt. 26.5.03 &obj . No. 18
L-2 &Licence US 128	dt. 27.6.03
Vouchers Not put up	As detailed in audit req. No. 20 dt. 15.7.03
Non production of record	As detailed in audit req. No. 5 dt. 25.4.03 , 9 dt. 23.5.03 , 12 dt. 25.6.03 , 25 dt. 30.7.03 ,

of all branches	32 dt. 28.8.03 , 38 dt. 29.9.03 , 45 dt. 30.10.03 , 54 dt. 1.12.03 , 62 dt. 19.1.04 , 88 dt. 17.2.04 , and 74 dt. 18.3.04
House Tax	As detailed in audit obj. No. 1 dt. 1.4.03
M.E. Branch	As detailed in audit obj. No.14 dt. 15.9.03
Building Application fees	As detailed in audit obj . No.16 dt. 20.6.03 and 46 dt. 19.11.03
Log book of gypsy sanction not put up	Audit obj. No. 74 dt. 10.2.04 , 96 dt. 4.3.04

2004-05

G-8 with Relevant Record not put up	Audit obj. No. 28 dt. 3.8.04 Audit requisition No. 26 dt. 30.7.04
Actual Payee's Receipt not put up	As detailed in audit obj. No. 1 dt. 20.4.04 , 10 dt 25.5.04 , 18 dt. 8.6.04 , 23 dt. 14.7.04 , 33 dt. 17.8.04 , 41 dt. 20.9.04 , 52 dt. 20.12.04 , 57 dt. 12.1.05 , 76 dt. 24.3.05 and 77 dt. 31.3.05
Vouchers not put up	As detailed in audit req. No. 18 dt. 28.6.05

2005-06

Non Production of receipt books	A. Req. No. 2 dt. 19.4.05 , 9 dt. 20.5.05 , 10 dt. 28.6.05 , 17 dt. 20.9.05 , 23 dt. 20.11.05 , 29 dt. 13.12.05 , 33 dt. 17.1.06 , 35 dt. 27.2.06 , 39 dt. 21.3.06
Non production of receipt books	A. Req. No. 25 dt. 25.11.05
Unticked items	A. obj. No. 26 dt. 20.9.05 , 44 dt. 6.3.06
Actual Payee's Receipts	A. obj. No. 29 dt. 12.8.05 , 30 dt. 21.9.05 , 31 dt. 3.10.05 , 38 dt. 16.1.06 and 39 dt. 25.1.06
Building Application fee	A. obj. No. dt. 25.10.05 , 35 dt. 14.9.05 , 35 dt. 14.9.05 and 46 dt. 10.3.06

2006-07

Non Production of record	A. Req. No. 1 dt. 19.4.06 , 6 dt. 20.9.06 , 13 dt. 17.10.06, 17 dt. 16.11.06 , 22 dt. 19.12.06 , 27 dt. 16.1.07 , 30 dt. 16.3.07
Building Application fee not put up	A. obj. No. 12 dt. 28.6.06 , 14 dt. 28.6.06 and 27 dt. 15.9.06
Unticked items	A. obj. No. 13 dt. 12.6.06 , 24 dt. 25.9.06 and 31 dt. 9.10.06
Actual Payee's Receipts	A. obj. No. 20 dt. 4.9.06 , 22 dt. 31.7.06 and 21 dt. 11.9.06 , 30 dt. 6.10.06 , 36b dt. 17.11.06 , 45 dt. 18.12.06 , 48 dt. 16.1.07 , 49 dt. 29.1.07 , 50 dt. 9.2.07 and 51 dt. 26.2.07
Receipt Book not put up	A. obj. No. 34 dt. 15.12.06 and 35 dt. 15.12.06

2007-08

Non Production of record	A Req . No. 11 dt. 21.9.07 , 19 dt. 14.11.07 , and obj. No. 60 dt. 19.10.07 , 83 dt. 15.06.07
Building Application fee not put up	A obj. No. 59 dt. Nil , 115 dt. 18.12.07 and 126 dt. 1.2.08

Unticked items	A obj. No. 76 dt. 7.6.07 , 87 dt. 2.7.07 , 91 dt. Nil and 138 dt. 10.0.08
Actual Payee's Receipts	A obj. No. 53 dt. 17.4.07 , 62 dt. 5.5.07 and 73 dt. 4.6.07 , 87 dt. 26.6.07 , 90 dt. 2.8.07 , 94 dt. 23.8.07 , 97 dt. 18.9.07 , 99 dt. 24.9.07 , 105 dt. 24.10.07 , 108 dt. 22.11.07 , 112 dt. 18.12.07 , 122 dt. 24.1.08 , 132 dt. 24.3.08 and 136 dt. 28.3.08
Receipt Book not put up	A obj. No. 58 dt. 11.5.07 , 67 dt. 28.5.07 and 71 dt. Nil

2008 -09

Non Production of record	A req. No. 2 dt. 16.7.09 , 4 dt. 22.7.09 and obj. No. 1 dt. 1.4.09 , 12 dt. 9.7.09 , 27 dt. 27.11.09
Late Deposit	A obj. No. 41 dt. 20.3.09 , 42 dt. 25.3.09 , 3 dt. 30.4.09 , 10 dt. 24.6.09 , 11 dt. 1.7.09 & 15 dt. 17.9.09
Actual Payee's Receipts	A obj. No. 40 dt. 5.3.09 , 4 dt. 4/09 , 8 dt. 6.7.09 , 12 dt. 9.7.09 , 14 dt. 11.8.09 , 21 dt. 9.11.09
D and C Register of House Tax	A obj. No. 18 dt. 23.10.09 , 22 dt. 9.11.09
Short recovery	A obj. No. 26 dt. 20.11.09 , A req. No. 11 dt. 18.3.10

2010-11

Non Production of record	A Req. No. 3 dt. 10.6.10 , 8 dt. 21.10.10 , 9 dt. 21.10.10 and 20 dt. 4.3.2011 and A obj. No. 55 dt. 28.4.10 , 57 dt. 7.5.10 , 59 dt. 10.6.10
Reconcilation of Cash – Book	A Req. No. 10 dt. 21.10.10 , 19 dt. 6.1.2011 and 24 dt. 31.3.2011
Short recovery	A Req. No. 21 dt. 16.3.2011 and 16.3.2011 and 161 dt. 31.3.2011
Actual payees Receipts	A obj. No. 30 dt. 8.12.09 , 33 dt. 6.1.10 , 44 dt. 8.2.10 , 45 dt. 26.2.10 and 65 dt. 26.10.10
D & C Register of House Tax	A obj. No. 31 dt. 17.12.09 , 32 dt. 4.1.10 , 48 dt. 26.2.10 , 52 dt. 15.4.10 and 54 dt. 28.4.10

2011-12

Non Production of record	A obj. No. 8 dt. 13.5.11 & A Req. No. 5 dt. 20.6.11
Short recovery	A Req. No. 17 dt. 30.3.2012
Actual payees Receipts	A obj. No. 4 dt. 25.4.11 , 5 dt. 2.5.11 , 9 dt. 6.7.11 & 12 dt. 7.7.11
Irregular payments	A Req. No. 9 dt. 15.9.11 , 13 dt. 5.1.12 , 16 dt. 5.3.12 & 17 dt. 30.3.12

2012-13

Non Production of record	A obj. No. 24 dt. 21.5.12 & No. 11 dt. 17.1.13
Short recovery	A obj. No. 6 dt. 6.7.2012 & 13 dt. 15.3.13
Actual payees Receipts	A Req. No. 22 dt. 14.6.12 , 25 dt. 12.7.12 , 28 dt. 31.7.12 , 29 dt. 17.10.12 , 31 dt. 17.10.12 & 38 dt. 3.9.12
Irregular payments	A Req. No. 7 dt. 3.9.12

2013-14

Non Production of record	A Req. No. 3 dt. 19.6.13

Short recovery	A Req. No. 14 dt . 2.1.2014 & 17 dt. 26.3.14
Actual payees Receipts	A Obj. No. 2 dt. 14.8.13 , 3 dt. 29.8.13 , 4 dt. 12.9.13 , 5 dt. 27.9.13 , 6 dt. 17.10.13 & 7 dt. 8.11.13 , 8 dt. 19.12.13 , 9 dt. 1.1.14 & 10,11 dt. 17.1.14
Irregular payments	A Req . No. 16 (2) dt. 3.5.13 ,8,9 dt. 19.8.13 , 12 dt. 7.11.13 & 13 dt. 19.12.13

2014-15

Non Production of record	A Req. No. 4 dt. 6.5.14
Short recovery / Non Recovery / Loss of Revenue	A Req. No. 13 dt. 16.9.2014, 15 dt. 31.10.14 , 19 dt. 23.12.14 , 22 & 23 dt. 11.3.14
Actual payees Receipts	A Obj. No. 2 to 11 dt. 26.5.14 , 9 to 12 dt. 18.3.15
Irregular payments	A Req. No. 9 dt. 19.6.14 , 12 dt. 7.7.14 & 21 dt. 4.3.15
Unticked items	A Req. No. 12 & 13 dt. 305.14

2015-16

Non Production of record	A Req. No. 27 dt. 15.12.15
Short recovery / Non Recovery / Loss of Revenue	A Req. No. 5 & 6 dt. 14.5.2015 , 8 dt. 26.5.15 , 11 dt. 7.7.15 , 12 dt. 9.7.15 , 17 & 18 dt. 16.10.15
Irregular payments	A Req. No. 1 dt. 27.4.15 , 2 & 3 dt. 28.4.15 , 4 dt. 14.5.15 , 7 dt. 21.5.15 , 21 dt. 27.11.15 , 22 dt. 8.12.15 , 23 dt. 15.12.15

2016- 17

Short / Non Recovery /Loss of Revenue	A Req. No. 4 dt. 26.8.2016
Irregular payments	A Req. No 2 dt. 5.5.2016 , A Req. No. 5 dt. 5.9.2016 , A Req No. 6 dt. 13.12.2016
Cases of misappropriation /embezzlement	A Req No. 1 dt. 3.5.2016.

2017-18

Short recovery / Non Recovery /	A Req No. dt. 07.07.17, A Req No. dt. 19.02.1, A Req no. 9 dt. 19.02.18 A Req no. 12 dt. 30.03.18
Loss of Revenue	
Irregular payments	
Likely Cases of misappropriation /	A Req No. 1 dt. 25.05.17, A Req No. 4 dt. 8.09.17, A Req No. Dt. 11.09.17

embezzlement .

2018-19

Record not putup:- Audit Requisition No 1 Dated 27.04.2018

Record of License of all types

Electricity Tax

Miscllaneous Income

Show Tax

Birth & Death

Tehbazari

Receipt from vehicle Tax by Municipality

Cheque & Draft Register

Credit in PF Passbook& PF 4

2019-20

Record not putup:- Audit Requisition No 4 Dated 01.05.2019

1. Licence of all types (2008-9 to 2018-19)
2. Electricity taxes (10/12 to 3/19 onward)
3. Miscellaneous Income (1/2015 to 3/19 onward)
4. Show Tax (7/15 to 3/19 onward)
5. House Tax Branch
   a) Annual audit of D&C register (66-67 to 79-80 & 2001-02 to 2005-06 & 4/2009 to 3/19 onward)
      i.e. total of D&C register recovery
      of old balance alongwith the posting

of monthly collection with the classified abstract end of the year carrying over them to the next year.

b) Total of demand & carried forward arrear of house tax. (2001-02 to 2005-06 & 4/2009 to 3/19 onward)

6. Birth & Death (6/16 to 3/19 onward)
7. Tehbazari (1/2015 to 3/19 onward)
8. Receipts from vehicle taxes by Municipality (2/17 to 3/19 onward)
9. Cheques & Draft receipt & Disposal register (4/14 to 3/19 onward)
10. Total of PF-I & PF-IA (2/2007 to 3/19 onward)
11. Credit in PF Passbook & PF-IV (4/10 to 3/19 onward)

2020-21

1. (i) Property Tax Assessment Register and record file of decision on the objections filed by the owner alongwith regular and Supplementary Survey as well after 2013-14 w.e.f. 2010. (Duly Authenticated)
   (ii) Annual Demand & Collection Register of Fire Tax & Property Tax (Duly Authenticated)
   (iii) Ownership change w.e.f. 2013-14
2. Annual Demand & Collection Register of Fire Tax & Property Tax
3. Record & cases of ownership changes w.e.f. 2013-14
4. Demand & collection register for water & sewerage charges.
5. Register of Building Applications alongwith building plan files & fee/s development charges
6. List of municipal properties i.e. open land, building, streets, park, agriculture land which are under adverse possession & upon which action taken report of corporation.
7. List of properties/assets created /constructed during the execution of development works carried out by the Corporation.

8. List of of municipal land, properties and shops auctioned upto the period ending March’2021.
9. Sale of compost prepared by the corporation.
10. sale of silt, sludge collected during the desilting/cleaning of chocked/blocked sewerage or routine cleaning.
11. Register mentioning the site alongwith name and numbers of plant /trees grown.
12. Detail mentioning the proper nomenclature of cultivated /non cultivated /raasta auctioned. and non-auctioned agriculture land.
13. Authenticated detailed record of complete description alongwith supporting documents & sanctions in respect of income realized through registration / issuing of birth / death certificate. W.e.f. June 2016.
14. Record of income & expenditure on account of City Bus Service and sources or supply / providing printing of bus ticket, approved route & rate of fare chart / inspection of Buses to check the tickets sold to passengers.
15. Enlistment record of contractors/firms.
16. Investment /FDR’s register
17. License of all types 2008-09 to 2020-21
18. Record / demand & collection register of Municipal Electricity Tax up to March’2021
19. Tehbazari w.e.f. Jan 2015
20. Motor vehicle tax & marriage registration & its fees
21. Check & draft register
22. Classified abstract register
23. Annual / monthly account
24. Moveable/immoveable property register
25. Approval file for non-auctioning /floating the tender for lifting of dead car cases.

2021-22

1. (i) Property Tax Assessment Register and record file of decision on the objections filed by the owner along with regular and Supplementary Survey as well after 2013-14 w.e.f. 2010. (Duly Authenticated)
   (ii) Annual Demand & Collection Register of Fire Tax & Property Tax (Duly Authenticated)
   (iii) Ownership change w.e.f. 2013-14
2. Annual Demand & Collection Register of Fire Tax & Property Tax
3. Record & cases of ownership changes w.e.f. 2013-14
4. Demand & collection register for water & sewerage charges.
5. Register of Building Applications along with building plan files & fee/s development charges
6. List of municipal properties i.e. open land, building, streets, park, agriculture land which are under adverse possession & upon which action taken report of corporation.
7. List of properties/assets created /constructed during the execution of development works carried out by the Corporation.
8. List of of municipal land, properties and shops auctioned upto the period ending March'2022.
9. Sale of compost prepared by the corporation.
10. sale of silt, sludge collected during the desalting/cleaning of chocked/blocked sewerage or routine cleaning.
11. Register mentioning the site along with name and numbers of plant /trees grown.
12. Detail mentioning the proper nomenclature of cultivated /non cultivated /raasta auctioned. and non-auctioned agriculture land.
13. Authenticated detailed record of complete description along with supporting documents & sanctions in respect of income realized through registration / issuing of birth / death certificate. W.e.f. June 2016.
14. Record of income & expenditure on account of City Bus Service and sources or supply / providing printing of bus ticket, approved route & rate of fare chart / inspection of Buses to check the tickets sold to passengers.
15. Enlistment record of contractors/firms.
16. Investment /FDR's register

17. License of all types 2008-09 to 2021-22
18. Record / demand & collection register of Municipal Electricity Tax up to March'2022
19. Tehbazari w.e.f. Jan 2015
20. Motor vehicle tax & marriage registration & its fees
21. Check & draft register
22. Classified abstract register
23. Annual / monthly account
24. Moveable/immoveable property register
25. Approval file for non-auctioning /floating the tender for lifting of dead carcasses.
26. Demand & collection Register of shop Rent from 2020-21.
27. Record related to income generated from lease auction of Agriculture Land.
28. Record of income realized from auction of community center.

2022-23

1. Utilization Certificates: - as detailed in Audit Requisition No. 45 Dated 28.01.2023
2. ECR Contingency: - as detailed in Audit Requisition No. 27 Dated 30.08.2022
3. Income Record/G8/G9: - as detailed in Audit Requisition No. 17 Dated 23.06.2022 & Requisition No. 6 Dated 12.05.2022
4. Record of Occupation Certificate Issued: - as detailed in Audit Requisition No. 8 Dated 23.05.2022
5. Classified Abstract: - as detailed in Audit Requisition No. 4 Dated 21.04.2022
6. Demand & Collection Register of Shop Rent: - as detailed in Audit Requisition No. 3 Dated 08.04.2022
7. Central Cheque Register/RTGS payment: - as detailed in Audit Requisition No. 1 Dated 04.04.2022

-sd-
Deputy Director
Municipal Corporation,
Karnal

APPENDIX-'C1'

REFERRED TO IN PARA 5(a) OF ANNUAL AUDIT REPORT OF MUNICIPAL CORPORATION KARNAL FOR THE PERIOD 4/22 TO 3/23

Statement showing the position of grants received during the year 2022-23, their utilization and unspent balances as on 31.03.2023

Sr. No	GRP	Sanctioning Authority Letter Number	Date of letter	Purpose of Grant whether or conditional unconditional	Head of account/Grant	Amount Received	Amount spent and admitted in audit (Rs)	Amount spent but not admitted in audit (Rs)	Unspent Balance	Remarks, if any
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1	9/130	6/84/2022-4C-I	16.12.2022	SFC (SC Component)	2,49,65,000	2,49,65,000	1,06,31,747		1,43,33,253	
2	9/140	6/85/2020-4C-I	16.12.2022	SFC General	3,87,91,000	3,87,91,000	2,43,71,547		1,44,19,453	
3	9/110	6/1/2022-4C-I	02.12.2022	CFC	5,20,05,000	5,20,05,000	5,17,75,237		2,29,763	
4	9/112	6/25/2023-4C-I	02.03.2022	CFC	5,39,71,000	5,39,71,000	1,68,64,470		3,71,06,530	
5	9/116	6/67/2022-4C-I 6/21/2023-4C-I	02.01.2022 06.03.2023	CFC(345.19+359.81)	7,05,00,000	7,05,00,000	6,39,50,123		65,49,877	
6	9/166	XEN-III/DULB/2022/6247	03.11.2022	CM Announcement	1,06,00,000	1,06,00,000	7,77,153		98,22,847	
7	9/40	Tech/Amrut/2022/2243	25.04.2022	AMRUT	1,70,65,000	1,70,65,000	1,60,28,090		10,36,910	
8	9/42	Tech/Amrut/2022/4331	02.08.2022	AMRUT	1,40,000	1,40,000	1,39,924		76	
9	9/42	Tech/Amrut/2022/3647	30.06.2022	AMRUT	71,55,000	71,55,000	71,54,714		286	
10	9/43	Tech/Amrut/2022/6760	30.11.2022	AMRUT (117.43+240.75)	3,68,18,000	3,68,18,000	3,43,33,896		24,84,104	
11	9/43	Tech/Amrut/2023/96	05.01.2023	AMRUT	1,53,00,000	1,53,00,000	1,42,99,030		10,00,970	
12	9/45	Tech/SBM/2020/2710	12.05.2022	SBM	2,91,07,828	2,91,07,828	19,07,338		2,72,00,490	
13	9/74	APO/MPLADS/2022-23/5859	04.01.2023	MPLAD	7,50,000	7,50,000	2,29,870		5,20,130	
14	9/75	APO/MPLADS/2022-23/3230	01.09.2022	MPLAD	11,00,000	11,00,000	10,99,734		266	
15	9/76	APO/MPLADS/2022-23/4162	12.10.2022	MPLAD	11,00,000	11,00,000	10,64,533		35,467	
					35,93,67,828	35,93,67,828	24,46,27,406		11,47,40,422	

Certified that check prescribed vide Head Office order No, (90)XXXVIII/90/9469 dated 24.4.90 and instructions contained in the office manual have been duly checked while verifying statement of grant by me.

sd/-
Senior Account Officer
Municipal Corporation, Karnal

sd/-
Deputy Director (Audit)
Municipal Corporation, Karnal

APPENDIX-'CII'

As referred to in para 5 (b) of the Annual Audit Report on the Accounts of Municipal Corporation, Karnal of the year 2022-23

Statement showing the position of Grants received up to 31.03.2023 and their unspent balances/ Status as on 31.03.2023

Sr. No.	Designation & sanctioning Authority letter No. & date	Purpose of grant whether conditional or unconditional	Amount of grant	Amount spent & admitted upto the period of last audit	Amount spent but not admitted up to period of last audit	Unspent balance as per last Audit	Amount spent & admitted during the current Period	Amount spent during the current year but not admitted	Total amount spent & admitted in audit (5+8)	Total amount spent but not admitted in audit (6+9)	Unspent balance of grant 4-(10+1)	Remarks	GRP
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
1	No. ph4 (S.B.4) 12249 or 11.10.71 B.T. 15.2.71 Board & Director Health Services	Water Supply Scheme of Mud Hut from Secy. Sanitary, Colony Prem Nagar	50,000	---	50,000	---	---	---	---	50,000	---	Deposited with PWD (PH)but U.C. still awaited	
2	No PC 4 (S.B.H)-70/ 125&dt. 19.10.71 Sanitary Board and Director Health Services Chandigarh Karnal Town	forprvdg. drainage Scheme in Karnal	50,000	---	50,000	---	---	---	---	50,000	---	-do-15.2.71	
3	No. PH(SBA) 71/6441	Provdg. Sew. Sch.,	1,00,000	---	1,00,000	---	---	---	---	1,00,000	---	-do-30.03.72	

Sr. No.	Designation & sanctioning Authority letter No. & date	Purpose of grant whether conditional or unconditional	Amount of grant	Amount spent & admitted upto the period of last audit	Amount spent but not admitted up to period of last audit	Unspent balance as per last Audit	Amount spent & admitted during the current Period	Amount spent during the current year but not admitted	Total amount spent & admitted in audit (5+8)	Total amount spent but not admitted in audit (6+9)	Unspent balance of grant 4-(10+1)	Remarks	GRP
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
4	No. 710-PH/SBA-do-72/3065 dt. 30.03.72	Ext. of W/S sch., Karnal	50,000	---	50,000	---	---	---	---	50,000	---	---do---	
5	No. 710-PH/SBA dt. 18.09.74-do-	--do-Sew Scheme	40,000	---	40,000	---	---	---	---	40,000	---	-do-26.3.75	
6	No. 418-PH/SB dt. 18.09.74 –do-	Water Supply	25,000	---	25,000	---	---	---	---	25,000	----	--do--	
7	No. 547-PH/SB dt. 38.10.75 –do-	National W.S. Sanitation Sch.	60,000	---	60,000	---	---	---	---	60,000	----	--do— 31.03.76	
8	No. 228-PH/SB dt. 15.02.77 –do-	Water Supply	28,000	---	28,000	---	---	---	---	28,000	---	--do— 31.03.76	
9	No. 268-PH/SB dt. 15.02.77 –do-	Sew. Scheme	35,000	---	35,000	---	---	---	---	35,000	---	---do---	
10	No. 406-PH/SB dt. 01.12.77 –do-	-do-	2,00,000	---	2,00,000	---	---	---	---	2,00,000	---	-do-23.03.78	
11	No. 390-PH/SB dt.01.12.77	--do--	80,000	---	80,000	---	---	---	---	80,000	---	-do- 180 of 12/77	

Sr. No.	Designation & sanctioning Authority letter No. & date	Purpose of grant whether conditional or unconditional	Amount of grant	Amount spent & admitted upto the period of last audit	Amount spent but not admitted up to period of last audit	Unspent balance as per last Audit	Amount spent & admitted during the current Period	Amount spent during the current year but not admitted	Total amount spent & admitted in audit (5+8)	Total amount spent but not admitted in audit (6+9)	Unspent balance of grant 4-(10+1)	Remarks	GRP
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
12	No. 390-PH/SB dt. 01.12.77 –do-	-do- W/Supply Sch. Mud Hut Colony, Karnal	25,000	---	25,000	---	---	---	---	25,000	---	-do- 181-of 12/77	
13	No. 406 PH/SB dt. 13.03.78 –do-	Sew. Scheme	2,00,000	---	2,00,000	---	---	---	---	2,00,000	---	-do- 23.03.78	
14	No. 4787-89 dt. 17.03.78 from Director of Sports Karnal	Const of Swimming Pool	50,000	---	50,000	---	---	---	---	50,000	---	-do- 16.06.81	
15	Endst. No. 2275 dt. 17.12.78 from Member Secy Sanitary Board	W.S. Scheme	50,000	---	50,000	---	---	---	---	50,000	---	-do- 12.12.78	
16	Endst. No. 2406 PH/SB 24.10.78 -do-	Sew. Scheme	1,00,000	---	1,00,000	---	---	---	---	1,00,000	---	-do- 14.12.78	
17	Member Secy Sanitary Board Hr. Memo No. 2106/PH/5B	Karnal City (282-PH)	1,70,000	---	1,70,000	---	---	---	---	170,000	---	Deposited with PH but UC still awaited	

Sr. No.	Designation & sanctioning Authority letter No. & date	Purpose of grant whether conditional or unconditional	Amount of grant	Amount spent & admitted upto the period of last audit	Amount spent but not admitted up to period of last audit	Unspent balance as per last Audit	Amount spent & admitted during the current Period	Amount spent during the current year but not admitted	Total amount spent & admitted in audit (5+8)	Total amount spent but not admitted in audit (6+9)	Unspent balance of grant 4-(10+1)	Remarks	GRP
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
18	2320-27 dt. 27.02.80	Const. work	50,000	---	50,000	NIL	---	---	---	50,000	---	Relevant record not putup in Audit	
19	22.27/PH/SB dt. 16.05.80 from sanitary Board Haryana	Sew Scheme (282- PH)	30,000	---	30,000	---	---	---	---	30,000	---	Deposited with PH on 21.11.79 by BT but statement of exp. duly verified by A.G. not obtained	
20	38/1835-PH SB dt. 26.03.80 from Sanitary Board Haryana	Water Supply Karnal City Board (28-PH)	10,000	---	10,000	---	---	---	---	10,000	---	--do--	
21	I C-39/1523 disbursement / dt. 17.10.80 from D.C. Karnal	Const of BalmikiMandir In model Town Karnal	5,000	---	5,000	NIL	---	---	---	5,000	---	Relevant record not putup in audit	

Sr. No.	Designation & sanctioning Authority letter No. & date	Purpose of grant whether conditional or unconditional	Amount of grant	Amount spent & admitted upto the period of last audit	Amount spent but not admitted up to period of last audit	Unspent balance as per last Audit	Amount spent & admitted during the current Period	Amount spent during the current year but not admitted	Total amount spent & admitted in audit (5+8)	Total amount spent but not admitted in audit (6+9)	Unspent balance of grant 4-(10+1)	Remarks	GRP
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
22	19-31/156/PHSB/dt. 01.06.82 (Reso) No. 22 dt. 15.04.82 Haryana	Sew. Scheme	2,00,000	---	2,00,000	---	---	---	---	2,00,000	---	Deposited with P.H. Deptt. by B.T. but U.C. Awaited 12.06.82	
23	19/31/1815/PH S.B.dt. 08.06.82(Reso) No. dt. 15.04.83	Prvdg. 2 Nos T/welis	80,000	---	80,000	---	---	---	---	80,000	---	-do- 12.06.82	
24	19/35/807 dt. 09.06.82 (Reso) No. 22 dt. 15. 04.83	Pvdg. T/wells No. 11, Jundla Gate(282-PH)	40,000	---	40,000	---	---	---	---	40,000	---	-do- 12.06.82	
25	800/8/8CII dt. 22.11.81 from the Secretary Local Govt. Department.	Discretionary grant for the Const of Tal at Ram Krishan Trust	10,000	3,000	7,000	---	---	---	3,000	7,000	---	Rs. 3000/- disbursed to the concerned Trust Vr. No. 23 of11/82 formalities completed by the Trust and for Rs. 7000/- record not putup.	

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
26	Member Secy. Sanitary Board Hr. Chd. vide memo No. 8/82/1069-8PH SB dated 17.06.83	2 Nos. T/welis in Ram Nager&PremNagerKnl. (add)	80,000	---	80,000	---	---	---	---	80,000	---	Deposited with PWD(PH) KNL.Vide B No. 60716.08.83 but state.	
27	Govt. of India Ministry of social welfare vide letter no. 4(5) 2/83 dt. 29.03.83	Constn. of Working women hostel at Karnal (addl)	4,36,590	---	4,36,590	---	---	---	---	4,36,590	---	Amount tfd to(B & R) by the sanctioning authority on 06.04.83	
28	Commissioner &Secy to Govt. Hr. vide memo No. 47/62 83-7C-1dt. 26.07.84 Govt. Deptt.	Installation of T/well at Jundla Gate(202- PH)	2,75,000	2,45,000	30,000	---	---	---	2,45,000	30,000	---	Rs. 30,000/- deposited with(PH.) B.T. but Utilisation Certificate awaited	

Sr. No.	Designation & sanctioning Authority letter No. & date	Purpose of grant whether conditional or unconditional	Amount of grant	Amount spent & admitted upto the period of last audit	Amount spent but not admitted up to period of last audit	Unspent balance as per last Audit	Amount spent & admitted during the current Period	Amount spent during the current year but not admitted	Total amount spent & admitted in audit (5+8)	Total amount spent but not admitted in audit (6+9)	Unspent balance of grant 4-(10+1)	Remarks	GRP
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
29	Commissioner &Secy to Govt. Hr. memo No. 47/62/837-G-1, dt. 27.03.84 Local Govt.	Enviromental Improvement Urban Slum	3,00,000	2,12,400	87,600	---	---	---	2,12,400	87,600	---	Rs. 87,600/- deposited with WD PH but utilization awaited Vr. No. 169 A of 9/84	
30	Member Secy Sanitary / Board912-PH/SB dt. 17.07.84 (Reso) dt. 26 dt. 28.06.84.	Installation of T/well at Jundla Gate(282-PH)	80,000	---	80,000	---	---	---	---	80,000	---	Deposited with PWD(PH) BT dt. 16.10.84 but utilization certificate awaited	
31	-do-	-do-	20,000	---	20,000	---	---	---	---	20,000	---	-do-	
32	-do-												
33	-do-	Prvdg. & Inst. of Gen. Set	1,40,000	---	1,40,000	---	---	---	---	1,40,000	---	-do-	
34	-do-	Sew Scheme in PremNegarKrishana Nagar	2,00,000	---	2,00,000	---	---	---	---	2,00,000	---	-do-	

Sr. No.	Designation & sanctioning Authority letter No. & date	Purpose of grant whether conditional or unconditional	Amount of grant	Amount spent & admitted upto the period of last audit	Amount spent but not admitted up to period of last audit	Unspent balance as per last Audit	Amount spent & admitted during the current Period	Amount spent during the current year but not admitted	Total amount spent & admitted in audit (5+8)	Total amount spent but not admitted in audit (6+9)	Unspent balance of grant 4-(10+1)	Remarks	GRP
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
35	Social Welfare Deptt. Chd .vide No. 1143 Accts dt. 12.08.85	Const of Working Women Hostel Karnal	1,00,000	---	1,00,000	---	---	---	---	1,00,000	Nil	T fd. To PWD (B&R) on 04.07.85 but utilization certificate awaited	
36	Comm. &Secu to Govt. Hr. L.G. Deptt. vide No. 47/17 ZCldt. 17.10.85 Sanitary Board Hr. Letter No. 8/82/1007 PH/ SB/dt. 12.06.85	Gen. Set W/Supply (282-PH)	40,000	---	40,000	---	---	---	---	40,000	---	Deposited with PH By B.T. but utilization certificate awaited 15.03.86	

Sr. No.	Designation & sanctioning Authority letter No. & date	Purpose of grant whether conditional or unconditional	Amount of grant	Amount spent & admitted upto the period of last audit	Amount spent but not admitted up to period of last audit	Unspent balance as per last Audit	Amount spent & admitted during the current Period	Amount spent during the current year but not admitted	Total amount spent & admitted in audit (5+8)	Total amount spent but not admitted in audit (6+9)	Unspent balance of grant 4-(10+1)	Remarks	GRP
37	-do-	W/Supply SubziMandi(282-PH)	40,000	---	40,000	---	---	---	---	40,000	---	-do- 15.03.86	
38	-do-	Sew Scheme	1,60,000	---	1,60,000	---	---	---	---	1,60,000	---	-do- -do-	
39	Govt. of India Haryana Resoureces Deptt. of women welfare wide dt. 08.04.86	Const. of women hostel	4,36,590	---	4,36,590	---	---	4,36,590	---	4,36,590	---	Deposited with PWD (B&R) Knl. Utilization certificate awaited	
40	-do- vide letter No. 4(5) 2/83-NH. Dt. 08.04.86	Const. of Working Women Hostel	4,36,590	---	4,36,590	---	---	4,36,590	---	4,36,590	---	-do-	
41	Sanitary Board PWD Hr. Chd. letter No. 08.82-1730-50-PA/SB dt. 22.09.82	Prvdg Sew.	1,00,000	---	1,00,000	---	---	---	---	1,00,000	---	Deposited with (PH) utilization certificate awaited 18.11.86	
42	-do-	Prvdg. Sew. Sch.	80,000	---	80,000	---	---	---	---	80,000	---	-do-	

Sr. No.	Designation & sanctioning Authority letter No. & date	Purpose of grant whether conditional or unconditional	Amount of grant	Amount spent & admitted upto the period of last audit	Amount spent but not admitted up to period of last audit	Unspent balance as per last Audit	Amount spent & admitted during the current Period	Amount spent during the current year but not admitted	Total amount spent & admitted in audit (5+8)	Total amount spent but not admitted in audit (6+9)	Unspent balance of grant 4-(10+1)	Remarks	GRP
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
43	Govt. of India Ministry of Human Resources Deptt. of women welfare vide no. 4(5)/2/83-WH dt. 05.02.87	Const of Working Women hostel at Karnal	4,36,590	---	4,36,590	---	---	---	---	4,36,590	---	Deposited with PWD(B & R) KnUtilisation awaited vr. No. 144 of 2/87	
44	Director Animal Husbandry Hr. vide letter mo. 8782/1345 dt. 01.05.87	Repair of light W/Supply Sewer In Slaughter House	25,000	---	25,000	---	---	---	---	25,000	---	Record of expenditure not putup in audit	
45	Sanitary Board Hr. vide letter no. 8/82/3655-3671- PH SB. dt. 04.11.87 Reso No. 17	Improvement of water Supply Karnal	1,20,000	---	1,20,000	---	---	---	---	1,20,000	---	Deposited with PWD(PH) by B.T. Utilization awaited	

	dt. 16.04.87												
Sr. No.	Designation & sanctioning Authority letter No. & date	Purpose of grant whether conditional or unconditional	Amount of grant	Amount spent & admitted upto the period of last audit	Amount spent but not admitted up to period of last audit	Unspent balance as per last Audit	Amount spent & admitted during the current Period	Amount spent during the current year but not admitted	Total amount spent & admitted in audit (5+8)	Total amount spent but not admitted in audit (6+9)	Unspent balance of grant 4-(10+1)	Remarks	GRP
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
46	-do- letter No 3/82/1345 01.05.87	Replacement of W.S. Pipeline of Rly Road	40,000	---	40,000	---	---	---	---	40,000	---	-do- 30.12.87	
47	-do-	Pdg. 4 Nos. Gen Set for water supply	40,000	---	40,000	---	---	---	---	40,000	---	-do-	
48	-do-	2 NosAddl T/wells at Ram Nagar Prem Nagar	20,000	---	20,000	---	---	---	---	20,000	---	-do-	
49	-do-Letter No. 8/82/1345-668-PH/SB dt. 01.05.87	W/S SCH. Knl (Supplyment)	80,000	---	80,000	---	---	---	---	80,000	---	-do-	
50	-do- L.No. 8-82/3055-3651/PH/SB dt. 04.11.87	Ext. No. sew. Sch. Of knl	40,000	---	40,000	---	---	---	---	40,000	---	-do-	
51	Chief Planning Officer Karnal No. 254-73 dt. 07.10.83	Execution of approved works	60,000	---	60,000	---	---	---	---	60,000	---	-do- Vr. No. 340f3/89	

Sr. No.	Designation & sanctioning Authority letter No. & date	Purpose of grant whether conditional or unconditional	Amount of grant	Amount spent & admitted upto the period of last audit	Amount spent but not admitted up to period of last audit	Unspent balance as per last Audit	Amount spent & admitted during the current Period	Amount spent during the current year but not admitted	Total amount spent & admitted in audit (5+8)	Total amount spent but not admitted in audit (6+9)	Unspent balance of grant 4-(10+1)	Remarks	GRP
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
52	D.C. Cum Chief Planning &Dev Letter no. C.P.O. (K)- 89 1257-1277 dt. 11.07.89	Under De Centrollised Scheme produced by D.C. Karnal 20,000 (Conditional) 22.02.90	1,70,000	1,65,672.56	---	4327.44	---	---	1,65,672.56	---	4327.44	Balance may be spent with sanction from the D.C. Vr. No. 247 of 2/9070 of 3/90 234of 3	
53	D.C. Karnal vide memo to8691 dt 06.12.90& D.C. letter No. 891 p-19 dt.07.12.90	Matching Grant in aid for Constn . of Danveer Karan Hospital	32,00,000	32,00,000	---	---	---	---	32,00,000	---	---	Distt. Dev. Council Karnal vide challan No. 45547 dt. 07.12.90 utilization still awaited	

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
54	D.C. Karnal letter No. 1851 dt. 02.03.91	-do- dt. 23/3/91	13,44,600	---	13,44,600	---	---	---	---	13,44,600	---	Transferred to Distt. Dev. Council Knl 25.03.91 utilization still awaited	
55	D.C. Karnal Distt. Vide No. 1947/PTS dt. 07.03.91	-do-	33,00,000	---	33,00,000	---	---	---	---	33,00,000	---	Transferred to Dev. Council on27.03.91 utilization still awaited.	
56	Planning A.D.C. Officer fund Karnal No. 03.01.92	Sewer in Avtar Colony	50,000	---	50,000	---	---	---	---	50,000	---	Record of expenditure not putup	

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
57	Director Veterinary Deptt. No. 8623 dt. 21.09.92	Modernisation & improvement of siaughter House dt. 25/9/92	50,000	---	---	50,000	---	---	---	---	50,000	Un-utillised grant received in 3/93 was to be utilized with in one year i.e. up to 3/94	
58	Sanitary Board Hr. memo No. 8/82/7 84-85 PH SB-lldt. 15.03.9	for Const of sew treatment plant action Component phase-ll Repair	16,00,000 24.03.94	---	16,00,000	---	---	---	---	16,00,000	---	Deposit in P.H. PWD	
59	Comm. &Secy to Local Self Govt. Vide memo No7/28/93 Ph-3 dt. 25.03.94	Repair of W. S. Sch	2,47,000 31.03.94	---	2,47,000	---	---	---	---	2,47,000	---	Deposited in P.H. PWD U.C. awaited	

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
60	-do-	Ext. Sew Sew. Knl.	8,00,000 31.03.94	---	8,00,000	---	---	---	---	8,00,000	---	-do-	
61	-do-	Sew. Sch Ram Nagar, Pam Nagar	7,00,000	---	7,00,000	---	---	---	---	7,00,000	---	-do-	
62	-do- vide memo no. 7/28/93/PH-3 dt. 25.03.94	7 No. bullet type sewer cleaner machine	10,50,000	---	10,50,000	---	---	---	---	10,50,000	---	-do-	
63	Hr.Sanitary Boards Chd. memo no. 2/208-38-PH/ SB-lldt. 02.02.94	Sewer Sch. Karnal	1,80,000 31.03.94	---	1,80,000	---	---	---	---	1,80,000	---	-do-	
64	Director L.B. Hr. Chd. vide memo BA-4/94/54/4-493 dt. 03.12.94	Repair & restoration of demaged roads in M.C. area	17,00,000 12.12.94	16,94,900	---	5,100	---	---	16,94,900	---	5,100	Unspent balance Lying with M.C.	

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
65	D.C. Karnal vide memo No. 480-87 LAF dt. 11.12.94	Enviromenta improvement urban slum	8,09,575 19.12.94	7,20,205	---	89,370	---	---	7,20,205	---	89,370	-do-	
66	Sanctioned vide Chief Hr. Slum clearance Board videendst. No. HSCB-94/27/35 dt. 27.10.94	Low cost latrine	20,00,000 07.11.94	19,84,897	---	15,103	---	---	19,84,897	---	15,103	-do-	
67	Sanctioned vide member secy. Hr. No. 10-01/548-PH/ SB-lldt. 10.03.95	Sew treatment Yamuna action plan Phase-ll	1,20,00,000	---	1,20,00,000	---	---	---	---	1,20,00,000	---	Deposited with PH. (PWD) on 31.03.95 by book transfer.	
68	Sanctioned vide Finance Comm No-8-82/2089-PH,SBI, dt. 07.11.94	Master W.S. Seh.	4,00,000 31.03.95	---	4,00,000	---	---	---	---	4,00,000	---	Deposited with PH. (PWD) on 31.03.95 by book transfer.	

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
69	-do-	Insanitary Connection	6,00,000 31.03.95	---	6,00,000	---	---	---	---	6,00,000	---	-do-	
70	-do-	Sew Sch. in Ram Nagar&Prem	2,00,000	---	2,00,000	---	---	---	---	2,00,000	---	-do-	
71	-do-	Ext. of Sew. Sch. of Knl.	2,00,000	---	2,00,000	---	---	---	---	2,00,000	---	-do-	
72	Sanctioned vide member Secy Hr. memo no. 19-01/548-PH/SB-lldt. 10.-3.95	Sew treatment against yamuna plan phase-ll	97,30,000	---	97,30,000	---	---	---	---	97,30,000	---	-do-	
73	Comm&Secy to Local Self Govt memo No. 49/-96 dt. 05.02.96	Environment under Dev	4,00,000 05.02.96	---	3,08,473	91,527	---	---	---	3,08,473	91,527	Unspent balance lying with MC	
74	M.P. Area Sch. vide no SCDRO (K) 95/879 dt. 13.09.95	Under MPS Local Area	5,75,000 13.09.95	---	5,17,263	57,737	---	---	---	5,17,263	57,737	-do-	

Sr. No.	Designation & sanctioning Authority letter No. & date	Purpose of grant whether conditional or unconditional	Amount of grant	Amount spent & admitted upto the period of last audit	Amount spent but not admitted up to period of last audit	Unspent balance as per last Audit	Amount spent & admitted during the current Period	Amount spent during the current year but not admitted	Total amount spent & admitted in audit (5+8)	Total amount spent but not admitted in audit (6+9)	Unspent balance of grant 4-(10+1)	Remarks	GRP
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
75	A.D.C. letter No. CDPO-96/138 dt. 01.02.96	-do-	2,40,000 31.03.96	---	1,68,000	72,000	---	---	---	1,68,000	72,000	-do-	
76	-do- 96/182 dt. 16.02.96	-do-	3,60,000	---	3,11,532	48,468	---	---	---	3,11,532	48,468	-do-	
77	Sew.Sch.Secy vide memo No. 1-95/916-93 PH dt. 12.03.96	Sew. Sch.	1,50,00,000	---	1,50,00,000	---	---	---	---	1,50,00,000	---	Deposited with PH by B.T. transfar	
78	-do- 8-82/1956-PH/38 11 dt. 19.02.96	Sew Sch.	4,00,000	---	4,00,000	---	---	---	---	4,00,000	---	-do-	
79	-do- P-22/303-9C PH dt. 02.02.96	-do-	4,00,000	---	4,00,000	---	---	---	---	4,00,000	---	-do-	
80	-do-8-82/2263 PH dt. 02.02.96	-do-	5,00,000	---	5,00,000	---	---	---	---	5,00,000	---	-do-	
81	-do-2529/2638 PH dt. 21.10.95	-do-	10,00,000	---	10,00,000	---	---	---	---	10,00,000	---	-do-	

Sr. No.	Designation & sanctioning Authority letter No. & date	Purpose of grant whether conditional or unconditional	Amount of grant	Amount spent & admitted upto the period of last audit	Amount spent but not admitted up to period	Unspent balance as per last Audit	Amount spent & admitted during the current Period	Amount spent during the current year but not admitted	Total amount spent & admitted in audit (5+8)	Total amount spent but not admitted in audit	Unspent balance of grant 4-(10+1)	Remarks	GRP
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
82	Comm&Secy to Govt. Hr. PWD PH No.17/11/95- PH dt. 25.03.97	-do-	1,60,000	---	1,60,000	---	---	---	---	1,60,000	---	-do-	
83	-do-	Lying of pipe line	40,000	---	40,000	---	---	---	---	40,000	---	-do-	
84	-do-	Sew. Sch.	1,20,000	---	1,20,000	---	---	---	---	1,20,000	---	-do-	
85	-do-	Ext. Sew	1,60,000	---	1,60,000	---	---	---	---	1,60,000	---	-do-	
86	-do-	Sew Sch.	1,20,000	---	1,20,000	---	---	---	---	1,20,000	---	-do-	
87	-do-	W.S. Sch.	4,00,000	---	4,00,000	---	---	---	---	4,00,000	---	-do-	
88	-do-	Laying of pipe line	2,00,000	---	2,00,000	---	---	---	---	2,00,000	---	-do-	
89	Yamuna action plan vide letter No. 7/31/93-PH 3, 03.02.97	Sew. Sch.	1,00,00,000	---	1,00,00,000	---	---	---	---	1,00,00,000	---	-do-	
90	-do-	-do-	1,50,00,000	---	1,50,00,000	---	---	---	---	1,50,00,000	---	-do-	
91	-do-	-do-	91,00,000	---	91,00,000	---	---	---	---	91,00,000	---	-do-	
92	-do-	-do-	69,00,000	---	69,00,000	---	---	---	---	69,00,000	---	-do-	
93	-do-	-do-	3,07,00,000	---	3,07,00,000	---	---	---	---	3,07,00,000	---	-do-	

Sr. No.	Designation & sanctioning Authority letter No. & date	Purpose of grant whether conditional or unconditional	Amount of grant	Amount spent & admitted upto the period of last audit	Amount spent but not admitted up to period	Unspent balance as per last Audit	Amount spent & admitted during the current Period	Amount spent during the current year but not admitted	Total amount spent & admitted in audit (5+8)	Total amount spent but not admitted in audit	Unspent balance of grant 4-(10+1)	Remarks	GRP
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
94	Comm&Secy to Govt. P.H. Deptt. 7/3/93-PH-3 dt. 26.03.98	For Yamuna action plan Dev works	3,00,00,000	---	3,00,00,000	---	---	---	---	3,00,00,000	---	Transfered to PH. Deptt. by B.T.	
95	PWD (PH) Deptt. memo No. 7/11/95 PH-3 dt 18.02.98	For W.S. Sanitation	12,00,000 2,20,000 2,00,000 2,00,000 80,000 80,000	--- --- --- --- --- ---	12,00,000 2,20,000 2,00,000 2,00,000 80,000 80,000	--- --- --- --- --- ---	--- --- --- --- --- ---	--- --- --- --- --- ---	--- --- --- --- --- ---	12,00,000 2,20,000 2,00,000 2,00,000 80,000 80,000	---	-do- -do- -do- -do- -do- -do-	
96	A.D.C. letter No. COP-90/98-240-52 dt. 30.03.98	Decentrailisationplaning	2,00,000	---	2,00,000	---	---	---	---	2,00,000	---	Record of expenditure not put up	
97	D.C. letter No. 2218/-Lfadt. 29.04.97	Slum Grants	15,00,000	14,52,761	---	47,239	---	---	14,52,761	---	47,239	Unspent balance lying with M.C.	
98	(PH) Deptt. memo No. 1471/1507/PH-SB-lldt. 23.03.99	For Storms water channel from Sanitary Board	4,00,000	---	4,00,000	---	---	---	---	4,00,000	---	Transferred to PH. Deptt. by B.T.	
99	Grant in aid Member Secy SSS Board Hr. Chd. No. 1434-PH S-lldt. 28.03.99	For W/Supp. Scj. ProvSewrage in Nagar & Balance Area.	28,00,000	---	28,00,000	---	---	---	---	28,00,000	---	-do-	

Sr. No.	Designation & sanctioning Authority letter No. & date	Purpose of grant whether conditional or unconditional	Amount of grant	Amount spent & admitted upto the period of last audit	Amount spent but not admitted up to period of last audit	Unspent balance as per last Audit	Amount spent & admitted during the current Period	Amount spent during the current year but not admitted	Total amount spent & admitted in audit (5+8)	Total amount spent but not admitted in audit (6+9)	Unspent balance of grant 4-(10+1)	Remarks	GRP
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
100	vide letter no.8-82 4276-43-161/SBI dt. 01.08.98 State Board	Ext. Sew. Sch.Strom water channel behind M/T Karnal	1,35,000 1,30,000 1,30,000 1,50,000 5,55,000	--- --- --- --- ---	1,35,000 1,30,000 1,30,000 1,30,000 5,55,000	--- --- --- --- ---	--- --- --- --- ---	--- --- --- --- ---	--- --- --- --- ---	1,35000 1,30,000 1,30,000 1,50,000 5,55,000	--- --- --- --- ---	-do- -do- -do- -do- -do-	
101	Grant an aid from Comm to Govt to Hr. PWD PH Deptt. Chd Vide memo No. 7/32/91 PH (3) dt. 11.12.98	W.S. for removal of Sanitary for w/s scheme of Karan vihar	16,00,000 3,20,000 4,00,000 23,30,000	--- --- --- ---	16,00,000 3,20,000 4,00,000 23,30,000	--- --- --- ---	--- --- --- ---	--- --- --- ---	--- --- --- ---	16,00,000 3,20,000 4,00,000 23,30,000	--- --- --- ---	-do- -do- -do- -do-	
102	Member Secy state Sanitary Board Hr. memo No. 1471-1507/PH/SBI dt. 23.03.99	For Sew treatment against Y/Complaint Complaint Ganga action plan for 1998-99	4,00,00,000	---	4,00,00,000	---	---	---	---	4,00,00,000	---	-do-	

Sr. No.	Designation & sanctioning Authority letter No. & date	Purpose of grant whether conditional or unconditional	Amount of grant	Amount spent & admitted upto the period of last audit	Amount spent but not admitted up to period of last audit	Unspent balance as per last Audit	Amount spent & admitted during the current Period	Amount spent during the current year but not admitted	Total amount spent & admitted in audit (5+8)	Total amount spent but not admitted in audit (6+9)	Unspent balance of grant 4-(10+1)	Remarks	GRP
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
103	CA-8/42 184-262 dt. 06.10.98 Urban Local Bodies Haryana	10th Finance Comm Dev. Works.	26,20,000	---	26,20,000	---	---	---	---	---	26,20,000	Unspent balance lying with M.C.	
104	D.C. Letter No. 196 dt. 22.06.99	Slum ELUIS	9,24,000	---	9,24,000	---	---	---	6,33,256	---	2,90,744	Unspent balance lying with M.C.	3341615/44
105	Member Secy State Sanitary board Hr. Chd. Memo No. 1471-1507/PH-SB-lldt. 23.03.96	Storm Water M/T	7,00,000	---	7,00,000	---	---	---	---	7,00,000	---	Transfer to PH by B.T.	
106	-do-memo No. 1434-PH-SB-ll	Master water Supply Sew.	2,80,000	---	2,80,000	---	---	---	---	2,80,000	---	-do-	
107	-do-memo No. 8-82/4276-63-43-CI/SB-lldt. 21.08.98	Sew. Sch. In Ram Nagar &Prem Nagar	1,35,000	---	1,35,000	---	---	---	---	1,35,000	---	-do-	
108	-do-	Sew. Sch. Balance area	1,30,000	---	1,30,000	---	---	---	---	1,30,000	---	-do-	

Sr. No.	Designation & sanctioning Authority letter No. & date	Purpose of grant whether conditional or unconditional	Amount of grant	Amount spent & admitted upto the period of last audit	Amount spent but not admitted up to period of last audit	Unspent balance as per last Audit	Amount spent & admitted during the current Period	Amount spent during the current year but not admitted	Total amount spent & admitted in audit (5+8)	Total amount spent but not admitted in audit (6+9)	Unspent balance of grant 4-(10+1)	Remarks	GRP
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
109	-do-	Ext. Sew Sch. Karnal	1,30,000	---	1,30,000	---	---	---	---	1,30,000	---	-do-	
110	-do-	Storm Water	1,60,000	---	1,60,000	---	---	---	---	1,60,000	---	-do-	
111.	-do-	Drainage behind main market	5,55,000	---	5,55,000	---	---	---	---	5,55,000	---	-do-	
112	Financial Comm. &Secy to Govt. Hr. PWD (P.H.) Deptt. chd. Memo no. 94-PH dt. 11.12.98	Mater W.S. Sch. Removal of Sanitary conn. 7/32/ S. Sch.	16,00,000 3,20,000 4,00,000	---	23,20,000	---	---	---	---	23,20,000	---	-do-	
113	AGR bearing No. 0050/5894 dt. 31.03.99	Sew Treatment Yamuna Plan	4,00,00,000	---	4,00,00,000	---	---	---	---	4,00,00,000	---	-do-	
114	Letter No. 8/82/3681/3710 PH/SB-lldt. 2/9/12.99	Prov. Sew. Sch. In Ram Nagar &Prem Nagar Balance area Shiva Ji Nagar Rajiv Colony Karnal Town Moti Nagar	2,00,000 2,70,000 2,00,000	---	6,70,000	---	---	---	---	6,70,000	---	-do-	
115	8/82/61642-PH/SB dt. 02.03.03	Master W.S. Sch.	4,00,00,000	---	4,00,00,000	---	---	---	---	4,00,00,000	---	Transfer to PH by B.T.	

Sr. No.	Designation & sanctioning Authority letter No. & date	Purpose of grant whether conditional or unconditional	Amount of grant	Amount spent & admitted upto the period of last audit	Amount spent but not admitted up to period of last audit	Unspent balance as per last Audit	Amount spent & admitted during the current Period	Amount spent during the current year but not admitted	Total amount spent & admitted in audit (5+8)	Total amount spent but not admitted in audit (6+9)	Unspent balance of grant 4-(10+1)	Remarks	GRP
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
116	Member & Secy. Sanitary Board No. 7/3/93 PH (3) dt. 24.03.2000	Ganga Action Plan Phase ll	1,38,00,000	---	1,38,00,000	---	---	---	---	1,38,00,000	---	-do-	
117	Comm. & Secy. Memo No. 7/189/2000 PH (3) dt. 28.02.01	W.S. Sch.	24,00,000	---	24,00,000	---	---	---	---	24,00,000	---	-do-	
118	Member & Secy. State Sanitary Board No. 910-981 dt. 23.03.01	Removal of Sanitary Connection	3,00,000	---	3,00,000	---	---	---	---	3,00,000	---	-do-	
119	-do- No. 1512-17 dt. 28.03.2000	Yamuna Action Plan	25,00,000	---	25,00,000	---	---	---	---	25,00,000	---	-do-	

Sr. No.	Designation & sanctioning Authority letter No. & date	Purpose of grant whether conditional or unconditional	Amount of grant	Amount spent & admitted upto the period of last audit	Amount spent but not admitted up to period of last audit	Unspent balance as per last Audit	Amount spent & admitted during the current Period	Amount spent during the current year but not admitted	Total amount spent & admitted in audit (5+8)	Total amount spent but not admitted in audit (6+9)	Unspent balance of grant 4-(10+1)	Remarks	GRP
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
120	D.U.D. Letter No. BA-/2001/16069 dt. 31.03.2002	N.S.D.P.	5,89,700	---	4,88,354	1,01,346	---	---	---	4,88,354	1,01,346	Unspent balance lying with M.C.	
121	Member Staff Sanitary Board No. 4329-31-PH S Bill dt. 21.12.01	Providing water supply	2,00,000	---	2,00,000	---	---	---	---	2,00,000	---	Deposited with PWD (PH) by B.T.	
122	-do-No. 2128-36/PH/SB-lldt. 18.06.01	Providing water supply	5,00,000	---	5,00,000	---	---	---	---	5,00,000	---	-do-	
123	-do-No. 2521-66-OPG/SB lldt. 12.07.01	Installation of Tubewell No. 4	3,75,000	---	3,75,000	---	---	---	---	3,75,000	---	-do-	
124	Comm& Secy. To Hr. Govt. Memo No. BA/4/2002/5 167 dt. 06.02.02	EIUS	2,50,000	---	2,23,178	---	---	---	---	2,23,178	12,822	Unspent balance lying with M.C.	
125	CPDO (K) 2002 dt. 15.01.02	MPLADS	4,48,000	---	1,09,212	---	---	---	---	1,09,212	788	-do-	

Sr. No.	Designation & sanctioning Authority letter No. & date	Purpose of grant whether conditional or unconditional	Amount of grant	Amount spent & admitted upto the period of last audit	Amount spent but not admitted up to period of last audit	Unspent balance as per last Audit	Amount spent & admitted during the current Period	Amount spent during the current year but not admitted	Total amount spent & admitted in audit (5+8)	Total amount spent but not admitted in audit (6+9)	Unspent balance of grant 4-(10+1)	Remarks	GRP
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
126	CPDO (k) 2002 dt. 20.02.02	MPLADS	1,10,000	---	1,09,212	---	---	---	---	1,09,212	788	-do-	
127	ADC Karnal CDPO (K) 2002/178-184 dt. 21.03.02	-do-	1,12,500	---	1,09,022	---	---	---	---	1,09,022	3,478	-do-	
128	SJS RY/2002/779 dt. 11.09.02	NSDP	8,88,000	---	8,69,498	---	---	---	---	8,69,498	10,502	-do-	
129	Director memo No. 4/2002/46318-53 dt. 05.09.02	11th Finance	16,96,210	---	16,94,715	---	---	---	---	16,94,715	1,495	-do-	
130	-do- BAH/2003/3121 dt. 17.01.03	EIUC	3,04,000	---	2,47,996	---	---	---	---	2,47,996	56,004	-do-	

Sr. No.	Designation & sanctioning Authority letter No. & date	Purpose of grant whether conditional or unconditional	Amount of grant	Amount spent & admitted upto the period of last audit	Amount spent but not admitted up to period of last audit	Unspent balance as per last Audit	Amount spent & admitted during the current Period	Amount spent during the current year but not admitted	Total amount spent & admitted in audit (5+8)	Total amount spent but not admitted in audit (6+9)	Unspent balance of grant 4-(10+1)	Remarks	GRP
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
131	D.U.D. Letter No. BA/4/2003/ 21846 dt. 08.04.03	11th F/C	15,27,000	---	14,82,565	44,435	---	---	---	14,82,565	44,435	-do-	
132	ADC Letter No. (K) 2003/485-495 dt. 31.12.03	M.P.L.D.S.	8,60,000	5,84,096	---	2,21,904	---	---	5,84,096	---	2,21,904	Unspent balance lying with M.C.	
133	ADC No. 17049/APO/ DUD dt. 16.07.04	SJSRY (UWEP)	2,53,400	---	2,53,400	---	---	---	---	2,53,400	---	Record Not Put Up	
134	DUD/2004/43666 dt. 08.12.04	LAD (Tax Sch)	5,00,000	4,89,087	---	10,913	---	---	4,89,087	---	10,913	Unspent balance May be refunded to Govt.	
135	ADC NO. 111/2004/1920 dt. 03.12.04	SJSRY (UWEP)	69,975	---	69,975	---	---	---	---	69,975	---	Record Not Put Up	

Sr. No.	Designation & sanctioning Authority letter No. & date	Purpose of grant whether conditional or unconditional	Amount of grant	Amount spent & admitted upto the period of last audit	Amount spent but not admitted up to period of last audit	Unspent balance as per last Audit	Amount spent & admitted during the current Period	Amount spent during the current year but not admitted	Total amount spent & admitted in audit (5+8)	Total amount spent but not admitted in audit (6+9)	Unspent balance of grant 4-(10+1)	Remarks	GRP
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
136	DUD/PAO/2004/dt. 21.01.06	LAD (TAX)	15,00,000	6,32,132	---	8,67,868	---	---	6,32,132	---	8,67,868	Unspent balance May be refunded to Govt.	
137	-do-	-do-	58,46,000	---	58,46,000	---	---	---	---	58,46,000	---	Transferred to PWD (PH)	
138	Cheque No. 118436 dt. 27.02.06	-do-	41,54,000	---	41,54,000	---	---	---	---	41,54,000	---	Transferred to PWD (PH)	
139	ADC No. 3358/AO-6 dt. 15.11.06	MPLAD	83,000	---	83,000	---	---	---	---	83,000	---	Record not putup	
140	SJSRY/2006/3215 dt. 25.05.06	UWEP	3,79,993	---	3,79,982	11	---	---	---	3,79,982	11	Unspent balance may be refunded	
141	SJSRY/2007/4009 dt. 31.10.07	UWEP	3,83,000	---	3,83,000	---	---	---	---	3,83,000	---	Record Not Put Up	
142	SJSRY/2007/1393 dt. 20.06.07	UWEP	8,58,000	---	7,68,651	89,349	---	89,349	---	7,68,651	---	Record Not Put Up	13/1
143	ULB No. 6/24/2006/4CL dt. 26.07.07	Solid Waste	1,00,00,000	---	---	1,00,00,000	---	---	---	---	1,00,00,000	Record not putup	11/1

Sr. No	Designation & sanctioning Authority letter No. & date	Purpose of grant whether conditional or unconditional	Amount of grant	Amount spent & admitted upto the period of last audit	Amount spent but not admitted up to period of last audit	Unspent balance as per last Audit	Amount spent & admitted during the current Period	Amount spent during the current year but not admitted	Total amount spent & admitted in audit (5+8)	Total amount spent but not admitted in audit (6+9)	Unspent balance of grant 4-(10+1)	Remarks	GRP
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
144	ADC No. SJSRY/2008/5759 dt. 21.01.08	UWEP	2,68,400	---	2,68,323	77	---	---	---	2,68,323	77	Exp. Vr. & Record Not Put Up	10/1
145	SJSRY/2008/5276 dt. 14.03.08	UWEP	3,48,800	---	3,48,800	3,48,800	---	---	---	3,48,800	Nil	Exp. Vr. & Record Not Put Up	15/1
146	SJSRY/2008/5560 dt. 11.07.08	SJSRY (627+6.17)	12,44,000	---	12,44,000	---	---	---	---	12,44,000	Nil	Exp. Vr. & Record not put up	36/37/1
147	SJSRY/2009/7160-64 dt. 13.01.09	SJSRY	1,99,000	---	---	1,99,000	---	---	---	Nil	1,99,000	Work Not Started	Relevant Grant Register not putup.
148	SJSRY/2009/8955 dt. 21.07.09	SJSRY	56,10,000	---	---	56,10,000	---	---	---	Nil	56,10,000	Work Not Started	
149	BA04/DULB/09/39885-962 dt. 28.10.09	State Finance Commission	91,00,000	11,08,352	66,233	79,25,415	---	---	11,08,352	66,233	79,25,415	Exp. Vr. For Rs. 66,233 not putup, Unspent amount may be utilized or refunded	62/1

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
150	CPDO(K) 2010/153-68 dt. 02.02.2010	D.P.Scheme	54,00,000	53,97,079	---	2,921	---	---	53,97,079	---	2,921	May be refunded	69 to 72 & 88
151	BA04/DULB/2010/40727-800 dt. 05.03.10 corrected vide BAH/DULB/2010 9016-93 dt 5/3/10	Dev. Grant for SC Basti	86,43,000	84,62,243	---	1,80,757	---	---	84,62,243	---	1,80,757	May be utilized or refunded to Govt.	91/1, 92/1, 78/2
152	SJSRY/2011/63 dt. 05.01.11	For S.C./ B.C. Subsidy	7,18,000	---	7,18,000	---	---	---	---	7,18,000	Nil	Record Not Put Up	Grant register not putup
153	SJSRY/2011/1124 dt. 21.03.11	For S.C./ B.C. Subsidy	4,32,000	---	4,32,000	---	---	---	---	4,32,000	Nil	Record Not Put Up	-do-
154	MPLADS/APO 111/10-11/5262 dt.26.09.11	MPLAD	18,09,500	17,97,018	---	12,482	12,482	---	18,09,500	---	NIL	U.C. Awaited	36/2

Sr. No.	Designation & sanctioning Authority letter No. & date	Purpose of grant whether conditional or unconditional	Amount of grant	Amount spent & admitted upto the period of last audit	Amount spent but not admitted up to period of last audit	Unspent balance as per last Audit	Amount spent & admitted during the current Period	Amount spent during the current year but not admitted	Total amount spent & admitted in audit (5+8)	Total amount spent but not admitted in audit (6+9)	Unspent balance of grant 4-(10+1)	Remarks	GRP
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
155	MPLADS/ APO 111/10-11/7137 dt 15.12.11	MPLAD	10,37,500	9,56,140	---	81,360	---	---	10,37,500	---	81,360	May be refunded to Govt.	36/2 & 82/2
156	SJSRY/2011/ 67768-76 dt. 30.11.11	SJSRY	26,57,000	---	26,57,000	---	---	---	---	26,57,000	Nil	Record not put up	Grant register not putup
157	BA04/DULB/ 12/9040 dt. 07.03.12	Dev.of S.C. Basti	1,00,00,000	---	1,00,00,000	---	---	---	---	1,00,00,000	Nil	Record not put up	Grant register not putup
158	BA04/DULB/ 12/9894-9929 dt. 19.03.12	purchase fire vehicle	50,80,000	47,60,000	---	3,20,000	---	---	47,60,000	---	3,20,000	Unspent Balance May Be Refunded	46/2
159	SJSRY/ 2012/10642 dt. 30.03.12	SJSRY	26,57,000	---	---	26,57,000	---	---	---	---	26,57,000	Record not put up	Grant register not putup
160	BA04 / DULB/2012/ 40332-40 dt. 14.09.12	Dev.of S.C. Basti	37,36,000	32,97,592	---	4,38,408	---	---	32,97,592	---	4,38,408	Work in progress	85/2
161	MPLADS/11 1/2012-13/3479 dt. 05.09.12	MPLAD	14,13,500	14,00,617	---	12,883	---	---	14,00,617	---	12,883	Unspent Balance	75/2

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
162	P.S. To Govt. ULB no. 6/19/2012-4C-1 dt. 12/12/2013 & BA-4/2013/8/6-17 dt. 10/1/2013	Solid Waste	8,29,03,750	3,25,48,117	4,00,00,000	1,03,55,633	82,64,870	-	4,08,12,987	4,00,00,000	20,90,763	Work in progress	36/3, 95/3 and 92-93/3
163	MPLADS/ APO11/2012-13/9286 dt. 26.03.13	MPLAD	7,50,000	4,52,434	---	2,97,566	---	---	4,52,434	---	2,97,566	Work in progress	75-77/2 & 8/3
164	MPLADS/APO III/2013-14/4410 dt. 13.09.13	MPLAD	4,50,000	3,70,235	---	79,765	---	---	3,70,235	---	79,765	Work in progress	75-77/2
165	Amount received through RTGS but letter not received	Dev. Works	93,94,000	---	---	93,94,000	---	---	---	---	93,94,000	Work Not Started	Relevant grant register not putup

Sr. No.	Designation & sanctioning Authority letter No. & date	Purpose of grant whether conditional or unconditional	Amount of grant	Amount spent & admitted upto the period of last audit	Amount spent but not admitted up to period of last audit	Unspent balance as per last Audit	Amount spent & admitted during the current Period	Amount spent during the current year but not admitted	Total amount spent & admitted in audit (5+8)	Total amount spent but not admitted in audit (6+9)	Unspent balance of grant 4-(10+1)	Remarks	GRP
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
166	BA04/DULB/2010/29481-554 dt. 19-08-10	S.C. Basti	48,66,000	2,92,684	8,44,408	37,28,908	28,88,372	---	31,81,056	8,44,408	8,40,536	record against exp. Vr. For Rs. 8,44,408/- not putup.	59/4
167	BA04/DULB/2010/29459-68 dt. 19-0810 Recd. Through RTGS dt. 20/2/14	Shifiting of Milk Dairy	21,08,000	170500	---	1937500	121280	---	291280	---	1816720	Balance may be utilized or refunded to Govt.	57/4
168	MPLADS/APO111/2013-14/10583 dt. 28-02-14	MPLAD	32,50,000	24,50,000	---	8,00,000	2,00,000	---	26,50,000	---	6,00,000	Unspent balance against work no. 8 & 9 either be utilized or refunded	29-37/4

Sr. No.	Designation & sanctioning Authority letter No. & date	Purpose of grant whether conditional or unconditional	Amount of grant	Amount spent & admitted upto the period of last audit	Amount spent but not admitted up to period of last audit	Unspent balance as per last Audit	Amount spent & admitted during the current Period	Amount spent during the current year but not admitted	Total amount spent & admitted in audit (5+8)	Total amount spent but not admitted in audit (6+9)	Unspent balance of grant 4-(10+1)	Remarks	GRP
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
169	BA-4/2015/6777-6845 dt 5/2/15 Govt. Letter No. 6/11/2014 4C1 dt. 14/3/2014	CFC	90,05,000	77,57,607	---	12,47,393	754991	---	8509598	---	492402	Balance amount may be refunded	113/4
170	PSULB/6/14 /2014-4C1 dt. 23-05-14	SFC (SC Component)	50,61,000	44,16,270	---	6,44,730	---	---	44,16,270	---	6,44,730	Work in progress	133/4
171	PSULB/6/13 /2014-4C1 dt. 23-05-14	S.C. Basti	50,61,000	38,22,413	---	50,61,000	---	---	---	---	50,61,000	Work not started	135/4
172	PSULB/6/34 /2014-4C1 dt. 23-07-14	SFC SC Basti	40,49,000	18,53,066	---	21,95,934	21,36,167	---	39,89,233	---	59,767	Work in progress	143/4
173	PSULB/6/32 /2014-4C1 dt. 23-07-14	SC Basti	40,49,000	1515325	---	2533675	407157	---	1922432	---	2126568	Work in progress	145/4
174	PSULB/6/35 /2014-4C1 dt. 01-08-14	CFC	1,34,70,000	1,34,70,000	---	--	--	---	1,34,70,000	---	NIL	U.C. Awaited	51/6

Sr. No.	Designation & sanctioning Authority letter No. & date	Purpose of grant whether conditional or unconditional	Amount of grant	Amount spent & admitted upto the period of last audit	Amount spent but not admitted up to period	Unspent balance as per last Audit	Amount spent & admitted during the current Period	Amount spent during the current year but not admitted	Total amount spent & admitted in audit (5+8)	Total amount spent but not admitted in audit	Unspent balance of grant 4-(10+1)	Remarks	GRP
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
175	PSULB/6/52/2014-4C1 dt. 18-12-14	SFC SC Basti	50,61,000	50,61,000	---	--	--	---	50,61,000	---	NIL	U.C. awaited	155/4& 163/6
176	PSULB/6/53/2014-4C1 dt. 19-12-14	SC Basti SFC	50,61,000	50,61,000	---	--	--	---	50,61,000	---	Nil	U.C. awaited	157/4
177	PSULB/63/2015-4C1-S dt. 11.03.15	Solid Waste Mgt.	40,00,000	39,85,563	---	14,437	---	---	3985563	---	14,437	Unspent balance may be refunded	115/4, 127/4, 197/4
178	PSULB/6/11/2015-4C1 dt. 22.05.15 DULB No. BA-4,2015/34314-84 dt. 16/6/15	SC Basti SFC	64,08,000	6408000	---	--	--		64,08,000	---	--	U.C. awaited	155/4 & 163/6

Sr. No.	Designation & sanctioning Authority letter No. & date	Purpose of grant whether conditional or unconditional	Amount of grant	Amount spent & admitted upto the period of last audit	Amount spent but not admitted up to period of last audit	Unspent balance as per last Audit	Amount spent & admitted during the current Period	Amount spent during the current year but not admitted	Total amount spent & admitted in audit (5+8)	Total amount spent but not admitted in audit (6+9)	Unspent balance of grant 4-(10+1)	Remarks	GRP
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
179	PSULB/6/9/2015-4C1 dt. 22.05.15 DULB-BA-4/2015/34047-124 dt. 16-06-15	SC Basti	55,67,000	23,49,660	---	32,17,340	1941858	---	42911518	---	1275482	Balance amount may be utilized or refunded	157/4
180	PSULB/6/23/2015-4C1 dt. 13-08-15, BA-4/2015/48462-540 dt. 27/8/15`	SFC SC Basti	43,59,000	---	---	43,59,000	---	---	---	---	43,59,000	Work not stared	157/4
181	PSULB/6/24/2015-4C1 dt. 13-08-15, BA-4/2015/48360-438 dt. 27/8/15	SFC/SC Basti	50,18,000	---	---	50,18,000	45,14,866	---	45,14,866	---	5,03,134	Balance amount may be utilized or refunded	155/4

Sr. No.	Designation & sanctioning Authority letter No. & date	Purpose of grant whether conditional or unconditional	Amount of grant	Amount spent & admitted upto the period of last audit	Amount spent but not admitted up to period of last audit	Unspent balance as per last Audit	Amount spent & admitted during the current Period	Amount spent during the current year but not admitted	Total amount spent & admitted in audit (5+8)	Total amount spent but not admitted in audit (6+9)	Unspent balance of grant 4-(10+1)	Remarks	GRP
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
182	PSULB/6/35/2015-4C1 dt. 30-10-2015	Smart City	2,00,00,000	1,29,57,000	---	70,43,000	---	---	1,20,82,528	---	70,43,000	Work in progress	
183	PSULB/6/36/2015-4C1 dt. 09-11-2015	SC Basti	54,49,000	28,88,433	---	25,60,567	NIL	---	28,88,433	---	25,60,567	Work in progress	91/5
184	DULB-HSCB/Cashier2016/211 dt.08-02-16	SBM	38,13,000	35,23,986	---	2,89,014	---	---	35,23,986	---	2,89,014	Balance may utilized or refunded	103/5 & 122/5
185	PSULB/6/01/2016-4C1 dt. 19-01-2016	AMRUT	25,00,000	2,000	---	24,98,000	24,98,000	---	25,00,000	---	---	U.C. awaited	98/5, & 3/7 to 11/7

Sr. No.	Designation & sanctioning Authority letter No. & date	Purpose of grant whether conditional or unconditional	Amount of grant	Amount spent & admitted upto the period of last audit	Amount spent but not admitted up to period of last audit	Unspent balance as per last Audit	Amount spent & admitted during the current Period	Amount spent during the current year but not admitted	Total amount spent & admitted in audit (5+8)	Total amount spent but not admitted in audit (6+9)	Unspent balance of grant 4-(10+1)	Remarks	GRP
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
186	PSULB/6/01/2016-4C1 dt. 20-01-2016	VAT	2,20,14,000	2,19,98,829	---	15,171	NIL	---	2,19,98,829	---	15,171	Balance amount may be utilized or refunded to Govt.	14/5
187	PSULB/6/05/2016-4C1 dt. 23-10-2016	CFC	1,46,13,000	1,46,12,588	---	412	---	---	1,46,12,588	---	412	-do-	95/5
188	PSULB 6/28/2016-4C1 dt. 12.5.16	Dev. Works Surcharge on VAT(RGUDMH)	2,50,00,000	2,49,72,397	---	27,603	27,100	---	2,49,99,497	---	503	-do-	21/5 to 23/5

Amount of grant	Amount spent & admitted upto the period of last audit	Amount spent but not admitted up to period of last audit	Unspent balance as per last Audit	Amount spent & admitted during the current Period	Amount spent during the current year but not admitted	Total amount spent & admitted in audit (5+8)	Total amount spent but not admitted in audit (6+9)	Unspent balance of grant 4-(10+1)	Remarks	GRP			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
189	PSULB 6/104/2016-4C1 dt. 8-9-2016	Dev. Works Surcharge on VAT (RGUDMH)	1,63,54,000	1,63,18,336	---	35,664	NIL	---	1,63,18,336	---	35,664	Balance unspent amount may be utilized or refunded to Govt.	82/5 To 85/5
190	PSULB 6/139/2016-4C1 dt. 28/12/16	Dev. Works Surcharge on VAT (RGUDMH)	2,04,43,000	2,04,42,876	---	124	124	---	2,04,42,876	---	124	-do-	106/5 to 107/5
191	HSCB-2017/A-2/86023-02-2017	Dev Works Swachh Bharat Mission (SWM)	1,60,22,135	1,36,54,535	---	2,36,76,000	2,36,76,000	---	1,60,22,135	---	NIL	UC Awaited	119/5 to 121 & 154-155/5
192	PSULB/6/25/2017-4c1 dt. 16-01-2017	Dev. Works DeenDayalUpadhayay SBU	1,31,34,000	44691	---	1,30,89,309	2262950	---	2307641	---	10826359	Work in progress	123/5,50/7

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
193	PSULB/	Dev. Works AMRUT (recd. In axis bank)		6,10,00,000	---	---	---	---	---	---	6,10,00,000	Work not started	52/5
194	CM Announcement vide letter no. 6/43/2010 7-4c-1 dated 03-06-2017	VAT Dev. Works Grant	49,88,000	26,42,400	---	2345560	4410	---	26,42,440	--	23,45,560	Work in progress	26/6

Sr. No.	Designation & sanctioning Authority letter No. & date	Purpose of grant whether conditional or unconditional	Amount of grant	Amount spent & admitted upto the period of last audit	Amount spent but not admitted up to period of last audit	Unspent balance as per last Audit	Amount spent & admitted during the current Period	Amount spent during the current year but not admitted	Total amount spent & admitted in audit (5+8)	Total amount spent but not admitted in audit (6+9)	Unspent balance of grant 4-(10+1)	Remarks	GRP
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
195	CM Announcement vide no. 6/43/2017-4c-1 dt. 16-06-2017	VAT Dev. Works Grant	50,00,000	4725482	---	274518	--	---	472548 2	---	2,74,518	Work in progress	25/6
196	PSULB vide no. 6/288/2017-4c-1 dt. 24-10-2017	SFC (SC)	79,21,000	76,78,597	---	2,42,403	--	---	76,78,597	---	2,42,403	Balance may refunded or utilized	47/6
197	PSULB - 6/20/2018-4C-1 dt. 05/2/18	SFC (SC-Component) 4thInstt.	94,88,000	94,26,700	---	61,300	--	---	94,26,700		61,300	Work in progress	52/6
198	PSULB vide no. 6/90/2017-4-C-1 dt. 02-05-2017	SFC (S.C. Comp.)	79,21,000	39,96,881	---	3924881	226931	---	4223050	---	36,97,950	Work in progress	76/6

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
199	AMRUT Scheme dt. 28/03/2018	Dev. Works under AMRUT	40,00,00,000	40,00,00,000	---	---	---		40,00,00,000	---	---	U.C. Awaited	52/5
200	PSULB vide no. 6/192/2017-4c-1 dt. 3/7/17	S.C. Basti Dev. Works under DeenDayalUpadhyaySevaBasti	65,67,000	---	---	65,67,000	65,67,000	---	65,67,000	---	--	U.C. awaited	50/7
201	PSULB vide no. 6/192/2017-4C-1 dt. 03/7/17	S.C. Basti Dev. Works	69,29,000		---	69,29,000	69,29,000	---	69,29,000	---	--	U.C. awaited	91/6, 50/7

Sr. No.	Designation & sanctioning Authority letter No. & date	Purpose of grant whether conditional or unconditional	Amount of grant	Amount spent & admitted upto the period of last audit	Amount spent but not admitted up to period of last audit	Unspent balance as per last Audit	Amount spent & admitted during the current Period	Amount spent during the current year but not admitted	Total amount spent & admitted in audit (5+8)	Total amount spent but not admitted in audit (6+9)	Unspent balance of grant 4-(10+1)	Remarks	GRP
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
202	PSULB vide no. 6/20/2018-4C-1 dt. 05.02.18	Dev. Works SFC	1,34,65,000	1,34,65,000	---	---	---	---	1,34,65,000	---	---	U.C. Awaited	Grant register not putup
203	PSULB Vide no. 6/208/2017-4-c 1 dt 24/7/17	SFC	1,34,65,000	1,34,58,523	---	6,477	42,215	---	1,34,58,523		6,477	Unspent Balance may be refunded	-do-
204	Dt. 24/4/18	Swachh Bharat Mission IHHL	1,87,01,000	1,62,96,000	---	24,05,000	--	---	1,62,96,000	2405000	--	Record not put up for Rs. 2405000/-	79/6
205	Dt. 24/4/18	SBM for repair of CT PT	1,56,80,000	6317451	---	93,62,549	201745	---	6519196		91,60,804	-do-	82-84/6
206	Memo No. 16/108/2018-4 C-1 dt. 24-7-18	SFC SC Basti	69,58,000	37,01,149	---	32,56,851	2968575	---	66,69,724	---	2,88,276	Work in progress	103/6 & 96/6, 104/6

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
207	Memo no. 6/71/2018-4CI dt. 19/4/18	SFC (SC-SP) Dev. Grants	86,98,000	---	---	86,98,000	86,98,000		86,98,000	---	--	UC Awaited	96/6
208	Memo no. SDE-lll/DULB/2018/7886 dt. 6/8/2018	O & M for HUDA Sectors	36,96,00,000	16,43,44,005	---	20,52,55,995	1,79,43,646		18,22,87,651		18,73,12,349	Work in progress	108-129/9 & 135/6
209	Memo no. 6/120/2018/4Cl dt. 14/9/2018	RGUDMH VAT	17,73,00,000	11,48,52,546	---	6,24,47,454	67,18,959		12,15,71,505		5,57,28,495	Work in progress	136,144 & 152-156/6
210	AO-2018/DRDA/13134-36	MP-LAD	11,00,000	8,94,822	---	2,05,178	--		8,94,822		2,05,178	Work in progress	176/6

Sr. No.	Designation & sanctioning Authority letter No. & date	Purpose of grant whether conditional or unconditional	Amount of grant	Amount spent & admitted upto the period of last audit	Amount spent but not admitted up to period of last audit	Unspent balance as per last Audit	Amount spent & admitted during the current Period	Amount spent during the current year but not admitted	Total amount spent & admitted in audit (5+8)	Total amount spent but not admitted in audit (6+9)	Unspent balance of grant 4-(10+1)	Remarks	GRP
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
211	Memo no. PO/MPLADS/ 2018-19/DRDA/9286 Dt. 23/9/18	MPLAD	8,00,000	---	---	8,00,000	8,00,000	---	8,00,000		--	U.C. Awaited	177/6
212	Received from MC Ambala dt. 24/1/19	Development works and AMRUT	10,00,00,000	10,00,00,000	---	---			10,00,00,000		---	UC awaited	52/5
213	Received from MC Panipat dt. 5/11/18	-do-	8,00,00,000	8,00,00,000	---	---	---	---	8,00,00,000			UC awaited	52/5
214	Received from MC Panchkula dt. 14/11/18	-do-	5,00,00,000	5,00,00,000	---	---	---	---	5,00,00,000			-do-	52/5
215	Received from MC Gurugram dt. 4/1/19	-do-	4,41,29,080	4,41,29,080	---	---	---	---	4,41,29,080			UC awaited	52/5
216	DULB Memo no. 6/78/2019-4C-1 dt. 29/5/2019	RGBSY (C.M. Announcement)	6,16,24000	1,67,37,089		4,48,86,911	11642331		2,83,79,420		33244580	Work in progress	01-2/7

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
217	DULB memo no. 6/77/2019-4C-1 dt.29/5/2019	RGBSY (Regularisation of Colonies)	10,00,00,000	9,87,68,233	1038081	193686			98768233	1038081	193686	Work in progress	22/7
218	DULB memo no. 6/94/2019-4C-1 dt. 10/7/2019	SFC (SC component)	41752000	4881899		36870101	8196700		13078599		28673401	Work in progress	40/7
219	2nd installment of Grant dt. 10/7/2019 received on 27/8/2019	SFC (SC component)	30866000			30866000					30866000	Work not started	120/7
220	DULB memo no. 6/93/2019-4C-1 dt 10/7/2019	SFC General	74765000			74765000	13762875		13762875		61002125	Work in progress	60/7
221	No. 6/122/2019-4C-1 dt. 21/8/2019	SFC General	55272000	14673287		40598713	40596970		55270257		1743	Balance may be utilized or refunded	90/7

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
222	6/167/2019-4C-1 dt. 5/11/2019	SFC (SC Component)	38583000			38583000					38583000	Whole grant booked for PHED work ie.replacement of existing damaged/old AC?PVC Pipe Line (3",4" & 6")	125/7
223	6/132-121/2019-4C-1 dt. 27/3/2022	SFC (COVID -19)Grant	40000000			40000000	1668324		1668324		38331676	Work in progress	115/7

Sr. No.	Designation & sanctioning Authority letter No. & date	Purpose of grant whether conditional or unconditional	Amount of grant	Amount spent & admitted upto the period of last audit	Amount spent but not admitted up to period of last audit	Unspent balance as per last Audit	Amount spent & admitted during the current Period	Amount spent during the current year but not admitted	Total amount spent & admitted in audit (5+8)	Total amount spent but not admitted in audit (6+9)	Unspent balance of grant 4-(10+1)	Remarks	GRP
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
224	6/95/2019-4C-1 dt. 10/7/2019	CFC 2nd Instt.	68282000	15902104		52379896	52284780		68186884		66401	Work in progress	30-39 &188/7
225	6/128/2019-4C-1 dt. 4/9/2019	CFC Dev. Works	39881000	169982		39711018	16188063		16358045		23522955	Work in progress	100-102/7
226	6/132/2019-4C-1 dt. 22/11/2019	CFC	84268000			84268000	33424374		33424374		50843626	Work in progress	105-109 &142/7
227	6/76/2019/4C-1 dt. 29/5/2019	AMRUT	60000000	60000000					60000000			U.C. awaited	3-20/7
228	Dt. 20/7/2019	AMRUT	30000000	30000000					30000000			U.C. awaited	4/7
229	08/08/2019	AMRUT	45848224	45848224					45848224			-do-	4/7
230	DBT/CoO919 117195 dt. 21/9/2019	AMRUT	120000000	120000000					120000000		-	-do-	4/7
231	Tech/AMRUT /2019/7646 dt. 19/9/2019 (Through PFMS dt19.11.2019)	AMRUT	16600000	166000					16600000		-	-do-	4/7
232	Tech/AMRUT /2019/7523 dt. 7/1/2019	AMRUT	14400000	14400000					14400000	-	-	-do-	3-20/7

Sr. No.	Designation & sanctioning Authority letter No. & date	Purpose of grant whether conditional or unconditional	Amount of grant	Amount spent & admitted upto the period of last audit	Amount spent but not admitted up to period of last audit	Unspent balance as per last Audit	Amount spent & admitted during the current Period	Amount spent during the current year but not admitted	Total amount spent & admitted in audit (5+8)	Total amount spent but not admitted in audit (6+9)	Unspent balance of grant 4-(10+1)	Remarks	GRP
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
233	Tech/AMRUT /2019/7423 dt. 24/10/2019	AMRUT	24500000	24500000					24500000	-	-	-do-	75/7
234	Tech/AMRUT /2019/7579 dt. 14/11/2019	AMRUT	3000000	3000000					3000000			-do-	3-20/7
235	Tech/AMRUT /2019/7833 dt. 02/12/2019	AMRUT	30800000	30800000					30800000			-do-	3-20/7
236	Tech/AMRUT /2020/95 dt. 17/01/2020	AMRUT	16200000	16200000					16200000			-do-	75/7

Sr. No.	Designation & sanctioning Authority letter No. & date	Purpose of grant whether conditional or unconditional	Amount of grant	Amount spent & admitted upto the period of last audit	Amount spent but not admitted up to period of last audit	Unspent balance as per last Audit	Amount spent & admitted during the current Period	Amount spent during the current year but not admitted	Total amount spent & admitted in audit (5+8)	Total amount spent but not admitted in audit (6+9)	Unspent balance of grant 4-(10+1)	Remarks	GRP
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
237	Tech/AMRUT /2020/438dt. 14/02/2020	AMRUT	68600000	68600000					68600000			-do-	3-20/7
238	00320179961 26 (through PFMS dt.11.03.2020)	AMRUT	22200000	22200000					22200000			-do-	75/7
239	Tech/AMRUT /2063 dt. 4/4/2019	AMRUT	34670920	34670920					34670920			-do-	3-20/7
240	Tech/AMRUT /2020/685 dt. 5/3/2020	AMRUT	86500000	83840885		2659115	2488429		86329314		1701686	Work in progress	3-20/7
241	Letter not put up	AMRUT	95100000	95100000								Amount utilized U.C. awaited	7/11
242	Letter not put up	AMRUT	5900000	5900000								-do-	7/11

Sr. No.	Designation & sanctioning Authority letter No. & date	Purpose of grant whether conditional or unconditional	Amount of grant	Amount spent & admitted upto the period of last audit	Amount spent but not admitted up to period of last audit	Unspent balance as per last Audit	Amount spent & admitted during the current Period	Amount spent during the current year but not admitted	Total amount spent & admitted in audit (5+8)	Total amount spent but not admitted in audit (6+9)	Unspent balance of grant 4-(10+1)	Remarks	GRP
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
243	Letter not put up	AMRUT	53100000	53100000								-do-	7/13
244	Letter not put up	AMRUT	26300000	26300000								-do-	7/13
245	Letter not put up	AMRUT	18300000	18300000								-do-	
246	Letter not put up	AMRUT	42600000	42600000								-do-	
247	Letter not put up	AMRUT	47100000	47100000								-do-	

Sr. No.	Designation & sanctioning Authority letter No. & date	Purpose of grant whether conditional or unconditional	Amount of grant	Amount spent & admitted upto the period of last audit	Amount spent but not admitted up to period of last audit	Unspent balance as per last Audit	Amount spent & admitted during the current Period	Amount spent during the current year but not admitted	Total amount spent & admitted in audit (5+8)	Total amount spent but not admitted in audit (6+9)	Unspent balance of grant 4-(10+1)	Remarks	GRP
248	Letter not put up	AMRUT	27500000	27500000								-do-	
249	DULB no. 6/37/2020-4c-1 dt. 15.5.2020	RGBSY (CM Announcement)	28561752	28561752	---	Nil						Amount utilized but U.C. awaited	7/165
250	DULB no. 6/45/2020-4c-1 dt. 15.5.2020	MSSVY	40000000	33363631		6636369						Work in progress	7/169
251	DULB no. 6/70/2020-4c-1 dt. 15.5.2020	Dev. work	467373	467373								Amount utilized but U.C not issued	7/100
252	DULB no. 6/07/2021-4C-I dt. 27.01.2021	Dev. work	35041401	35041401								utilized but U.C awaited	7/162
253	DULB no. 6/03/2021-4C-I dt.30.04.2020	Dev. work	68814000			68814000					68814000	Work not started	7/130
254	DULB no. dt. 28.05.2020	Development Grants	53942000	44400693		9541307					9541307	Work in progress	7/155

Sr. No.	Designation & sanctioning Authority letter No. & date	Purpose of grant whether conditional or unconditional	Amount of grant	Amount spent & admitted upto the period of last audit	Amount spent but not admitted up to period of last audit	Unspent balance as per last Audit	Amount spent & admitted during the current Period	Amount spent during the current year but not admitted	Total amount spent & admitted in audit (5+8)	Total amount spent but not admitted in audit (6+9)	Unspent balance of grant 4-(10+1)	Remarks	GRP
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
255	DULB no. 6/19/2021-4C-1 dt. 16.3.2021	Dev. Works in non-millions plus cities tied grant	51348000	36829946		1458054					14518054	Work in progress	9/9
256	DULB no. 6/167/2019-4C-1 dt.5.11.2019	SC Component	38583000	18812800		19770200					19770200	Balance may be utilized for refunded to govt.	7/125
257	Distt. Sports & Youth affairs Officer Karnal letter no. 2020/1002 dt. 16.10.2020	Sports infrastructure Development	556000	556000								Utilized but UC awaited	
258	Distt. Sports & Youth affairs Officer Karnal letter no. 173 dt. 27.01.2021	Sports infrastructure Development	220000	220000								Utilized but UC awaited	
259	DULB memo no. 6/73/2020-4c dt. 10.8.2020	Salary & Pension	71723280	71723280								Utilized but U.C still awaited	

Sr. No.	Designation & sanctioning Authority letter No. & date	Purpose of grant whether conditional or unconditional	Amount of grant	Amount spent & admitted upto the period of last audit	Amount spent but not admitted up to period of last audit	Unspent balance as per last Audit	Amount spent & admitted during the current Period	Amount spent during the current year but not admitted	Total amount spent & admitted in audit (5+8)	Total amount spent but not admitted in audit (6+9)	Unspent balance of grant 4-(10+1)	Remarks	GRP
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
260	DULB memo no. 6/82 & 83/2020-4c dt. 10.9.2020	Salary & Pension	71723280	71723280								Utilized but U.C still awaited	
261	DULB memo no. 6/90 & 91/2020-4c dt.14.10.2020	Salary & Pension	71723280	71723280								Utilized but U.C still awaited	
262	DULB memo no. 6/94/2020-4c dt. 10.11.2020	Salary & Pension	71723280	71723280								Utilized but U.C still awaited	
263	DULB memo no. 6/01/2021-4c-1,6/02/2021-4c-1 dt.08.1.2022	Salary & Pension	15688000	15688000								do	
264	DULB memo no. 6/10/2021-4c1,6/02/2021-4C1dt. 12.02.2021	Salary & Pension	15688000	15688000								Utilized but U.C still awaited	

Sr. No.	Designation & sanctioning Authority letter No. & date	Purpose of grant whether conditional or unconditional	Amount of grant	Amount spent & admitted upto the period of last audit	Amount spent but not admitted up to period of last audit	Unspent balance as per last Audit	Amount spent & admitted during the current Period	Amount spent during the current year but not admitted	Total amount spent & admitted in audit (5+8)	Total amount spent but not admitted in audit (6+9)	Unspent balance of grant 4-(10+1)	Remarks	GRP
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
265	DULB memo no. 6/35/2021-4C1,6/36/2021-4C1 dt. 26.3.2021	Salary & Pension	15688000	15688000								Utilized but U.C still awaited	
266	6/156/2021-4C-I	SFC (Normal) (For filling of pot holes & patches)	1,00,00,000	3051152	--	6948848	41,36,785	--	7187937	--	2812063	U.C. not prepaid	9/32
267	6/154/2021-4C-I	SFC SCSP (For filling of pot holes & patches)	1,00,00,000	--	--	1,00,00,000	1000000	--	1000000	--	900000	"	9/36
268	6/4C-I 25.05.2022	CFC	4,57,46,000	4,57,46,000		0			4,57,46,000			U.C. not prepaid	9/77
269	XEN-III/DULB/2022/1027 23.02.2022	MSSVY CM Announcement	6,71,46,000	60436523		67,09,477	--	--	60436523	--	67,09,477	U.C. not prepaid	9/160
270	Tech/Amrut/2021/13491 31.08.2021	AMRUT	1,80,29,812	1,41,45,258 `		38,84,554	38,84,554	--	1,80,29,812	--	Nill	U.C. not prepaid	9/24

Sr. No.	Designation & sanctioning Authority letter No. & date	Purpose of grant whether conditional or unconditional	Amount of grant	Amount spent & admitted upto the period of last audit	Amount spent but not admitted up to period of last audit	Unspent balance as per last Audit	Amount spent & admitted during the current Period	Amount spent during the current year but not admitted	Total amount spent & admitted in audit (5+8)	Total amount spent but not admitted in audit (6+9)	Unspent balance of grant 4-(10+1)	Remarks	GRP
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
271	Tech/Amrut/2021/13822 14.09.2021	AMRUT	4,77,00,000	4,76,40,905		59,095	59,095	--	4,77,00,000	--	NIll	U.C. not prepaid	9/25
272	Tech/Amrut/2021/15219 15.11.2021	AMRUT	5,80,00,000	4,80,00,891		99,99,109	99,99,109	--	5,80,00,000	--	NIll	U.C. not prepaid	9/25
273	Tech/Amrut/2021/15219 15.11.2021	AMRUT	4,58,00,000	4,54,51,075		3,48,925	3,48,925	--	4,58,00,000	--	NIll	U.C. not prepaid	9/26
274	Tech/Amrut/2021/406 20.01.2021	AMRUT	2,26,37,000	2,26,35,585		1,415	1,415	--	2,26,37,000	--	NIll	U.C. not prepaid	9/27

Sr. No.	Designation & sanctioning Authority letter No. & date	Purpose of grant whether conditional or unconditional	Amount of grant	Amount spent & admitted upto the period of last audit	Amount spent but not admitted up to period of last audit	Unspent balance as per last Audit	Amount spent & admitted during the current Period	Amount spent during the current year but not admitted	Total amount spent & admitted in audit (5+8)	Total amount spent but not admitted in audit (6+9)	Unspent balance of grant 4-(10+1)	Remarks	GRP
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
275	Tech/Amrut/2021/15219 15.11.2021	AMRUT	4,72,93,000	2,98,42,154		1,74,50,846	1,74,50,846	--	47,29,300	--	Nill	U.C. not prepaid	9/27
276	SBM/Tech/2021/16202-16207 29.12.2021	SBM	5,00,000	1,66,505		3,33,495	Nill	--	1,66,505	--	333495	U.C. not prepaid	9/50

Certified that check prescribed vide Head Office order No. (90)XXXVIII/90/9469 dated 24.4.90 and instructions contained in the office manual have been duly checked while verifying statement of grant by me.

sd/-
Senior Account Officer
Municipal Corporation, Karnal

sd/-
Deputy Director (Audit)
Municipal Corporation, Karnal

APPENDIX-'CIII'

As referred to in para 5 (c) of Annual Audit Report on the accounts of Municipal Corporation, Karnal for the year 2022-23

STATEMENT SHOWING THE POSITION OF GRANTS IN AID SANCTIONED TO MUNICUIPAL CORPORATION KARNAL UNDER THE REVENUE EARNING SCHEME DURING THE PERIOD UPTO 31.03.2023

S.No.	Sanctioning authority	Amount of grant & date of credit	Grant utilized & admitted upto the previous period of audit (Rs)	Grant utilized admitted in audit(Rs) during the present period of audit	Total grant utilized & admitted till the present period of audit	Amount Spent but not admitted in audit	Amount advanced to PWD/ other work executing agencies	Unspent balance at the end of financial year Col (3) 8+9+10)	Revenue earned against grant upto the period of last audit	Revenue earned against grant wise during the period of current year	Total revenue earned (12+13)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1.	Comm. & Secy to Local Govt. Deptt. Hr. No. 47/20865 CI dt. 6.4.87	5,00,000	5,00,000	---	5,00,000	----	---	---	36,33,335	1,52,758	37,86,093
2.	-do- No. 47/22/91-4CI	1,99,200	1,99,200	---	1,99,200	---	---	---	76,82,150	3,50,250	76,82,150
3.	-do- 6/13/93-4CI dt. 31.3.93	90,625	90,625	---	90,625	---	---	---	65,89,425	3,30,375	69,19,800

S.No.	Sanctioning authority	Amount of grant & date of credit	Grant utilized & admitted upto the previous period of audit (Rs)	Grant utilized admitted in audit(Rs) during the present period of audit	Total grant utilized & admitted till the present period of audit	Amount Spent but not admitted in audit	Amount advanced to PWD/ other work executing agencies	Unspent balance at the end of financial year Col (3) 8+9+10)	Revenue earned against grant upto the period of last audit	Revenue earned against grant wise during the period of current year	Total revenue earned (12+13)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
4.	-do- 6/15/85-41/	4,50,000	4,50,000	---	4,50,000	---	---	---	29,84,850	1,50,750	31,35,600
5.	DUD letter No. BA-1/200371854 dated 23.12.03	5,00,000	5,00,000	---	5,00,000	---	---	---	---	---	
									2,08,89,760	9,84,133	2,18,73,893

No revenue earning grant was received during the Financial Year 2022-23

Certified that check prescribed vide Head Office No. (90) XXVIII/90/9469 dated. 24.04.90 and instructions contained in the office manual have been duly exercised while verifying statement of grant by me.

-sd-
Section Officer
Municipal Corporation, Karnal

-sd-
Deputy Director
Municipal Corporation, Karnal

APPENDIX- 'D'

As referred to in para 6 of the Annual Audit Report on the accounts of Municipal Corporation, Karnal for the Year 2022-23

Statement showing the position of loans received upto 31.3.2023

Sr. N.	Letter No. & Date	Purpose of loan	Amount of loan	Principal due upto 31.3.20 (Rs)	Interest Total due upto 31.3.20 (Rs)	Year from due upto 31.3.23 (Rs)	the amount not paid (Rs)	L.R.P. No.
1	2	3	4	5	6	7	8	9
1	17/6/96-3ci dt. 6.2.97	W. Scheme	15,00,000	15,00,000	292500	1792500	31.3.97	104
2	-do- dt. 23.3.98	-do-	1,80,000	1,80,000	329400	509400	-do-	105
3	-do-	-do-	1,20,000	1,20,000	219600	339600	-do-	105
4	-do-	-do-	1,20,000	1,20,000	219600	339600	-do-	105
5	10-01/1337-P?H SBI dt. 23.3.99	W.Supply	7,00,000	7,00,000	1197000	1897000	1-4-99	
6	17/1/99-5CL dt. 24.3.99	S. Scheme	7,00,000	7,00,000	1197000	1897000	1.4.99	
7	-do-	W. Supply	1,00,000	1,00,000	171000	271000	-do-	

8	-do-	S. Scheme	65,000	65,000	111150	176150	-do-
9	17/1/99-5C1	S. Scheme	70,000	70,000	119700	189700	1.4.99
	dt. 24.3.99						
10	-do-	Removal of	80,000	80,000	136800	216800	-do-
		Sanitary Connection					
11	-do-	Master S.Sch	4,00,000	4,00,000	684000	1084000	-do-
12	-do-	-do-	6,00,000	6,00,000	882000	1482000	1.4.2000
13	-do-	S. Scheme	1,70,000	1,70,000	270300	440300	-do-
14	-do-	S. Scheme	1,00,000	1,00,000	159000	259000	-do-
	dt. 13.3.2000						
15	-do-	-do-	1,30,000	1,30,000	206700	336700	-do-
16	-do-	-do-	1,00,000	1,00,000	159000	259000	-do-
17	-do-	Master S. Sch	1,00,000	1,00,000	159000	259000	-do-
	dt. 23.3.2000						
18	-do-	W. Supply	1,50,000	1,50,000	213675	363675	1.4.2001
	dt. 26.3.2001						
19	17/1/99/5C1	Master W/s	8,00,000	14,00,000	2058000	3458000	-do-
	dt. 31.1.2001		1,00,000				
			1,00,000				

		S. Scheme	1,00,000				
			2,00,000				
			1,00,000				
			14,00,000				
20	17/1/2000-5C1 dt. 11/18.1.2001	W. Supply	7,50,000	7,50,000	1012500	1762500	1.4.2001
21	-do-	-do-	1,25,000	1,25,000	168775	293775	-do-
22	17/9/2002-5C-1	-do-	3,75,000	3,75,000	426875	801875	1.4.03
	dt. 10.10.2002						
23	-do-	-do-	75,000	75,000	99000	174000	-do-
24	-do-	New Urban WS	1,00,000	1,00,000	132000	232000	-do-
		Scheme					
25	-do-	Seware Scheme	75,000	75,000	99000	174000	-do-
26	-do-	-do-	1,25,000	1,25,000	165000	290000	-do-
27	HSCB – 203/3433/	Shifting of	1,41,00,000	--------	6257250	6257250	Interest balance
	Cashier dt. 22.1.03	milk daries					
28	17/9/2001-5C1	Seware	75,000	75,000	90000	165000	2004-05
	dt. 31.3.04	Scheme					
29	-do- 18.3.04	-do-	1,75,000	1,75,000	2,10,000	385000	-do-
30	7/9/2002/SCI	Water Supply	2,50,000	2,50,000	3,00,000	550000	-do-

	dt. 21.104						
31	1/7/9/2002-SCI	Water Supply	1,00,000	1,00,000	120000	220000	2004-05
	dt. 21.1.04						
32	FC. & Sery, 17/2/	Sew. Scheme	2,50,000	2,50,000	270000	520000	-do-
	2004 SC dt. 30.3.05						
33	-do-	Water supply	8,30,000	8,30,000	896400	1726400	-do-
			G Total	1,00,90,000	2,16,64,725	2,95,22,225	

Certified that check prescribed vide head office memo No. III (90) XXVIII/90/6469 dated 24.4.90 and instructions contained in the office manual have been duly exercised while verifying the statement of loan by me.

sd/-
Sr. Account Officer
Municipal Corporation, Karnal

sd/-
Deputy Director
Municipal Corporation, Karnal

APPENDIX-'E'

As referred to in Para6&13of the Annual Audit Report on the accounts of Municipal Corporation, Karnal for the year 2022-23.

Statement showing the position of various taxes outstanding as on 31.03.2023

Sr. No.	Nature of Tax	Arrear as on 1.4.2022 (Rs.)	Budgeted Demand for 2022-23(in Rs.)for1,42,328**Units**	Total Amount was to be recovered (in Rs.)	Recovery During the year	Balance as on 31.03.2023(in Rs.)	% of recovery
1	**2**	**3**	**4**	**5**	**6**	**7**	**8**
1.	Property & Fire Tax	300,95,05,902 Crore (Corrected Figure)	25,00,00,000	325,95,05,902	33,16,11,843.30	292,78,94,058,70	10.17%
2.	Rent	1,46,00,000	1,20,00,000	2,66,00,000	1,15,00,000	1,51,00,000	43.23%

Note: - Correctness of the figures relating to House Tax/Fire Tax, and Show Tax could not be verified for non Maintenance/Non Completion of D&C register respectively.

Sd/-
Sr. Account Officer
Municipal Corporation, Karnal

sd/-
Deputy Director (Audit)
Municipal Corporation Karnal

APPENDIX-'F I'

As referred to in Para 8 (i) of Annual Audit Report on the accounts of Municipal Corporation, Karnal for the year 2022-2023

List of Temporary Advances against Municipal Official as on 31.03.23

Pg. No.	Name of Deptt.	Purpose	Period	Amount(Rs.)
38/10	Ishwar Chand Car-Driver MC Karnal	Permanent Advance		1000.00
52/11	M/s Bajaj Electronic Co. Ltd. New Delhi through SB Gupta M.E.	Street Light Material	9/90	113591.50
53/11	Sh. S.B. Gupta ME	Street Light Material from Bajaj Ltd.	10/90	94455.90
55/12	Sh. S.B. Gupta ME	Diary Calendar	1991-92	1000.00
61/12	Sh. P.C. Sharma HCS CEO MCK	Demand raised against Rent Bill of Tele. No. 4183	2/91	8594.00
44/11	Class IV Employees of M.C. Karnal	Payment Of Uniforms Clothes	1990-91	7210.85
8/34	Secretary Municipal Committee Indri	TA/DA of Sh. Om Singh Driver & Satbir Fireman opens New Sub. Fire Station	11/03	1340.00
65/12	Sh. S.B. Gupta ME	Carriage Charge Of Bitumen	3/91	13000.00
29/9	Municipal Engineer karnal	For purchase of electric material dt 13/1/91	1/92	32871.09
12/7	Sh. SB Gupta ME MCK	Purchase of Badarpur Sand for Karan Park	6/92	5000.00
15/7	S.B. Gupta ME MCK	For Dev Works of Dr. B.R. Ambedkar Chowk GT Road Karnal	10/92	10000.00
2/6	Sh. S.B. Gupta ME MC Karnal	For purchase of stamps for court fee.	6/93	900.00
3/1	Prem Parkash OIB calculation of intt. on delay payment	Responsibility fixed for delay payment of dues cost of fixed in case filled by Sh. Krishan kumar Peon in the Court	4/94	5161.84
7/2	Sh. Daryav Singh JE MC Karnal	For Municipal Election Vide Adm. Order 13/12/94	12/94	2200.00
9/2	Dariyav Singh J.E. MC. Karnal	Repair of Road Roller	1/95	6000.00

16/15	Municipal Engineer MC Karnal	For Typing Charges Tickets on Vakalat Nama for PP Act. Cases	3/96	2000.00
9/23	Sh. Bhola Ram Octopi Supdt.	Court Case vides President Order dt. 3/12/98	12/98	1000.00
6/26	Bhola Ram Tax Supdt.	For Court Fees Stamp Paper etc for House Tax	7/99	5000.00
10/29	Sh. Lalit Kumar JE MC Karnal	Vide EO order dated 14/9/2000	9/2000	3173.60
11/35	Organizer of Geeta Jayanti Samaroh for year 2003 at Kurukshetra	TA/DA of Fire Staff & Diesel of small Motor Engine dt. 29/11/03 to 5/12/03 i.e. 41 ltr. (1330+41 ltr)diesel		1330.00
35/39	Executive Office MC Panipat	For arrear of 5th Pay Scale 1/98 To 3/99 of Sh. Harphool Singh Tax Superintendent (Retd.)	3/06	15969.00
326/98	Sh. Suresh Kumar Patwari	For Photo Copy & Jamabandi	11/21	25000.00
7/3	S. Naresh Kumar XEN for mechanical work division PWD(B&R) Karnal	Vehicle No. HR-05AY-7715 Repaired work	6/22	8346.00
9/3	Payable to Sh. Bharat Singh Patwari on A/C	Purchasing of ticket	6/22	2000.00
			Total	**516565.00**

sd/-
Senior Account Officer
Municipal Corporation
Karnal

sd/-
Deputy Director (Audit)
Municipal Corporation
Karnal

"Appendix F-ll"

As referred to in Para 8 (ii) of Annual Audit Report on the accounts of Municipal Corporation, Karnal

For the year 2022-23

Statement of Temporary Advances outstanding against various Department as on 31.03.2023

Pg. No.	Name of Deptt.	Purpose	Period	Amount (Rs.)
8/2	XEN Public Health Div. No. 1 Karnal through ME	For Extension of Drain into Sewer near Mpl. Committee office	1/95	20000.00
10/3	To Be release from Chairman Zila Parishad Karnal, Advance given to Sh. Daryav Singh J.E. MCK	Purchase of Wooden Fatta for repair of Building Branch	12/94	2200.00
19/5	XEN PWD Public Health Div. ll Karnal	Deposited Grant in Aid for YAP for the Year 1994-95	3/95	12000000.00
20/5	---do---	Deposited Grant in Aid for Sewerage Yamuna Action Plan Phase-ll of 1994-95	3/95	9730000.00
21/5	XEN PWD P.H. Div. No. l Karnal	Depositing Loan Grant of water supply & sewage scheme of karnal Ram Nagar of 1994-95	3/95 (Gross Of Entry)	4600000.00
6/6	M/S Bharat Petroleum Corporation Ltd. through D.K. Jain ME MCK	Purchase of Bitumen	10/93	10837.00
8/6	Executive Engineer PWD PH Karnal	To Deposit in PHD Karnal for laying of Sewerage Scheme in Butta Singh Colony	11/92	50000.00
10/6	EO PH. Div. No. 2 Karnal	For grant of Sewerage Treatment Plant	3/94	1600000.00
11/7	Executive Engineer Public Health Div. No. 1 Karnal	Water Supply Loan and Sewage Scheme for 1993-94 Grants of Water Supply deposited on 31/3/1994 **5277000.00**	3/94	800000.00 700000.00 300000.00 500000.00 247000.00 800000.00 700000.00 1050000.00 180000.00

12/7	XEN PWD B&R	Fire Charges dt. 25/11/94 FIR-05B/6445	11/94	100.00
13/7	Sarpanch Village-Bijna	Fire Charges dt. 15/12/94 HR-05B/2056	12/94	300.00
14/7	Bhagwati Oil Mill Near Gharaunda	Fire Charges dt. 13/5/93 HR-05-2056	5/93	200.00
15/7	Sarpanch Village Anchle Near Gharaunda	Fire Charges dt. 15/5/93 HR-05-2056 HNK/2544	5/93	 700.00 600.00
16/7	Forest Deptt.	Fire Charges dt. 24/4/93 HNK 2544	4/99	300.00
17/7	Sarpanch VPO Dhakwala Gujarwala	Fire Charges HR-05B/8445 dt. 8/5/93	5/93	200.00
18/7	Sarpanch VPO Chaura	Fire Charges dt. 29/5/93 HR-05B/6445	5/93	200.00
19/7	Sarpanch VPO Neegar Gharih Birbal	Fire Charges HR-B/6445 HNK/2544	6/93	7300.00
13/7	l O C Ltd. New Delhi Muthura through SB Gupta ME.	For Purchasing of Bitumen for Municipal Development Works	7/92	87663.00
14/7	Tax Supdt. MCK. through inder Pal H.T. Clerk	Permanent Advance for Tax Branch	7/92	500.00
16/7	XEN P.H. Karnal	Against Estimate of Sewerage Line in Butta Singh Colony Karnal	10/92	50000.00
19/8	SDO of HSEB Nissing	Fire Charges HRK-2544	10/92	300.00
20/8	SDO of HSEO Gharaunda	Fire charges HRD-2056	10/92	200.00
22/9	President M.C. Jind through N.K. Gupta Secretary	On A/c of CJM Court At Jind	7/91	100.00
23/9	Octopi Supdt. MC Karnal	Repair of HRD-6363	10/91	500.00
25/9	Indri Municipal Committee through Sh. Om Parkash Sharma Clerk MCK	Hiring Charges of Chair for Rehearsal for Mpl. Election	10/91	991.00
26/9	Nilokheri Municipal Committee through Om Parkash 2nd Clerk MCK	Hiring Charges of Chair for rehearsal of Mpl. election	10/91	991.00
27/9	AssandhMpl. Committee through Sh. O.P. Sharma 2nd Clerk MCK	----do-----	10/91	991.00
28/9	XEN P.H. Karnal	To deposit in P.H. against estimate for laying of sewerage in Shakti Colony	10/91	35000.00
30/9	Sh. Jai Dev Clerk MC Karnal	Purchase of electric material for Street Light	1/92	68079.00

31/10	Municipal Committee Kaithal Through Beer Singh	Advance for Bonus in the Period of 1/4/90 to 11/7/90 to Sh. Beer singh OIB	7/92	384.00
33/10	Municipal Committee Tarawari	Bonus paid Sh. Ram Dhan clerk 1/4/80 to 30/4/80	7/92	125.00
34/10	Manager LIC Karnal	Advance on A/c of Group Insurance Policy claims against policy no. 49115 dt. 1/1/92		34000.00
39/10	MC Yamunanagar	TA Bill Of Sh. Mithan Singh FSO to attend the Court.	1990-91	55.00
40/10	Thermal Plant Panipat Fire Brigade HYL-6019	Payment of Vehicle of Fire Brigade to Fire Incident of Karnal	1990-91	486.00
41/10	Municipal Committee Ambala Sadar	Demand of Fire Charges Vehicle No. 9947	1990-91	252.00
42/10	NFL Panipat	Demand of Fire Charges for HRK-8291	1990-91	72.00
43/10	Municipal Committee Pehowa	Fire Charges No. 4440	1990-91	198.00
45/11	XEN PWD PH Karnal	Provision of payment regarding installment of estimate of water supply tube well in Dewan Gopal Nath Colony	5/1990	200000.00
48/11	XEN PH Karnal	Installation of P/Well in Ibrahim Mandi	3/91	100000.00
49/11	Census Deptt. Hry. CHD	TA Bill of Sh. Atam Parkash Census Astt.	8/90	106.00
50/11	SDO O.P. S/D Sub Urban HSEB Karnal	Estimate deposited on a/c	7/90	5711.00
58/12	XEN PWD PH Karnal	Provisional Payment of installation of Tube well in Dewan Iqbal Nath Colony	1/91	100000.00
60/12	Distt. Social Welfare Officer Karnal	Advt. Charges for Old Age Pension		1080.00
62/12	Sanitary Hr. State Wolly Ball Association Sirsa C/o D.S.O. Sirsa	Advt. of Donation to Association for Course Of Sports	2/91	2000.00
64/12	Indian Oil Corporation Ltd. Through S.B. Gupta ME	Purchase of Bitumen	3/91	178951.07
67/13	XEN PWD P.H.	Deposited Of Haryana Govt. Loan Of Water Supply Scheme Sewerage Scheme	1990-91	700000.00 200000.00 300000.00
1/14	XEN Drainage Division Karnal	For Cleaning of Dugge's of Nallha of Prem Nagar	5/95	37500.00
9/14	SDE Provisional Div. No. 1 PWD B&R through Karnal	For Purchase of Bitumen	10/95	53203.00

15/15	The Associated Cement Co. Ltd. through Sh. Devi Dayal Gupta SDO BDP Office	For Cement Purchasing	3/96	13600.00
19/15	Sh. Puran Chand Astt./Actt. MC Karnal Retd. on 30/6/97 Now Adv. Transferred to Accountant	Permanent Advance as imp rest Money	3/96	500.00
32/17	Amar Singh Driver (Jeepsy)	Permanent Advance	3/97	500.00
11/24	Sh. Ishwar Singh Tax Supdt.	On A/c. Of court case of CWP. 4595 of 1993 MC Karnal Vs. Ramesh Chander EO order 25/1/99	1/99	1500.00
12/24	Sarpanch Village Bhusli for Rescue Call	Fire Charges	8/98	200.00
13/24	Truck No. HR-01A/6991 RTA Ambala	For Owners Name & Address	9/98	1100.00
10/29	Sh. Lalit kumar JE MC Karnal	Vide EO order dated 14/9/2000	9/2000	3173.60
27/31	Director Census Operation Haryana Chandigarh	Salary of Sh. Atam Parkash	7/2001	11730.00
4A/34	Sarpanch Gram Panchayat Sheikhpura Jagir Karnal	For Purchase of Land for Solid Waste Management		3536719.00
22/37	State Election Commission In Chandigarh	Payment against the Printing of MC Voters List Printed from Sarthak Printer Chandigarh	7/2004	61000.00
24/38	Employment Officer Karnal	Publicity /Advertisement Expenses regarding Unemployment Allowance	12/2004	900.00
30/38	Secretary Market Committee Nissing For Fire Brigade	For Repair Of Fire Brigade Vehicle No. HR-05B-6445	7/05	3350.00
31/38	Secretary Market Committee Nissing	Fire Brigade Vehicle HR-05-B-6445	7/05	1763.00
32/38	Secretary Market Committee Nissing	TA/DA to Fire Brigade Staff	7/05	2000.00
38/40	Director ULB's Haryana Chandigarh	Expenses of meeting held under the Chairmanship of C.S. Haryana	11/06	3541.00
46/41	XEN PWD B&R Div. No. 1 W/S	For Deposit Work Of Water Supply & Sewage System For Dairy site at Pingli	3/08	2500000.00
59/42	SDO HVPN Sub Div Jundla	Electricity Connection Of 2 No's Tube well	8/10	93150.00
74/44	NBCC Ltd. Lodhi Road New Delhi	For Solid Waste Management Project	4/12	10000000.00

76/44	XEN P/H Div. No. 2	Construction of Dr. for Storm Water from Mall Road to Railway Road DAV School to Ram Nagar Prem Nagar to Existing Mall	10/12	8400000.00
77/44	XEN PWD B&R DIV.	On A/c of Maintenance Work of Swimming Pool	10/12	2617000.00
78/44	XEN PWD (B&R) DIV. NO. 1	Maintenance of Table Tennis Hall	10/12	30000.00
79/44	XEN PWD B&R	Special Repair of Bed Minton Hall Karan Stadium	10/12	1459000.00
84/47	Sr. Divisional Finance Manager	Construction of FOB from Ram Nagar to City Side at Karnal Railway Station	2/14	500000.00
85/47	Sh. Sanjeev Chaurasia Cashier Now charge of Parokar	For Beti Bachao Beti Padhao Abhiyan Panipat	1/15	50000.00
87/48	Executive Engineer Provision Division No. 2 PWD B & R Karnal	Repair Of C.M. Camp Office Karnal	6/15	4672000.00
89/48	Sulabh International Social Services Organization	40% 1st Installment for Construction of 5 No. Toilet Blocks **Adjusted798245** (1) Sabji Mandi (-) 179102 (2) Dupatta Market (-) 98516 (3) Nehru Palace (-) 164317 **Total=356310**	7/15	356310.00
90/48	To Sulabh International Social Services Organization	For Const. Of Four No. Toilets Blocks at 1 Sabji Mandi 2 Old Anaj Mandi 3 Indra Colony 4 Hansi Road Chowk	7/15	1541763.00
90A/48	Sulabh International Social Services Organization	2nd Installment of 40% Adv. 3 No's (2,3&4) of Sr. No. 90/48	3/16	1059000.00
91/48	Executive Engineer Public Health Div. No. 2 Karnal	For Const. Of Build Storm Water (Box Type) Drain In Village Daha Jagir	7/15	4045000.00
92/48	Krishan Chand FSO Karnal	For Registration Of New Fire Vehicle	7/15	42000.00
93A/49	M/s VE Commercial Vehicle Limited Gurugram	90% Advance of 4 Eicher 10-90 RHDE Cab And Chassis 1354 on DGS&D Rates compost	9/15	4092635.00
93B/49	--------do-----	10% Advance	9/15	454737.00

95/49	Director NDRI Karnal	Booking And Security Fees for Auditorium	-	1440000.00
96/49	Director NDRI Karnal	Security Amount For Booking Auditorium	10/15	30000.00
97/49	Payable To Urban Mobility India New Delhi	For Stall Booking in 8th Annual exhibition on Urban Mobility	11/15	206100.00
98/49	Payable to M/s Hydro Air Tectonics (PCD) LTD.	For Payment of electricity bill of Solid Waste Management	12/15	866960.00
100/50	Tata Motors Ltd. Chandigarh through CSI Sh. Mahavir Singh	For Purchase 5 No. Tata Ace Tipper at DGS&D Rate	1/16	2223720.00
103/50	Tata Motors Ltd. Chandigarh	For Purchase S No. Tata Ase Tipper at DGS&D Rate through CSI	3/16	2223776.00
104/50	Sulb International Social Services Through :- M.E./A.E. 1	Const. Of Toilets Hansi Road Near Nala & Shamshan Ghat Const. Of Toilets Kabir Park Const. Of Toilets Ram Nagar Park At Kachhwa Road **1360000.00**		398000.00 481000.00 481000.00
105/50	XEN ll	Advance For Testing Report Of Structural Drawing	5/16	22900.00
106/50	Divisional Railway Manager Northern Railway Through Commissioner/XEN ll MC Karnal	Deposit Work For Construction Of Service Lane	6/16	9000000.00
107/50	Mahavir Sodhi CSI MC Karnal now S.O.	Purchase 10 No. Tipper at DGS&D Rate	6/16	4447551.00
114/52	Tata Motors Ltd. Chd. Through CSI	For Purchase of 10 No. Tipper On DGS&D rate	12/16	4447496.00
120/53	F A to CAO Nortthen Railway H.Q. Baroda House New Delhi Against demand letter No. 260-w/1463/HR/BR(S&D) Dt. 26/5/2017 and orders of Ld. CMC/Mayor dt.29/5/17 Through Sh. Mukesh Sharma AE-1	Purpuose not Recorded	5/17	391020.00
122/54	Sh. Dharamvirsingh AE-lll for Deposit in the UHBVN Ltd.	For New connection of Sector -14 Disposal	6/17	35095.00
123/54	Sh. Surinder Chopra Chief Sanitary Inspecter	For purchasing 5x10 Fogging Machines .	6/17	362250.00
127/55	Sh. Ravi kumar clerk light Branch now in Estt.clerk.	For Registration Certificate of 2 Bolero Pickup Jeep.	7/17	19600.00
129/55	All india institute of Local self	Fee for training Programme for	8/17	20000.00

	Govt. waste Management & Research Center 11/13 Botawala Building, Horniman Circle for Mumbai.	integrated solid waste management on 11/12/17		
130/55	SBI General insurance Through: Sh. Surinder Chopra C.S.I.	Insurance of 2 No's Eicher Safai Computer	8/17	44786.00
134/57	General Manager Haryana Roadways. Through AE-ll	Payment for Land mearuring 30'*15 for Pumping station for disposal of water from the site of New Bus Stand Indri Road to VillegeBaldi.	8/17	500000.00
135/57	Administative Staff College of India Hyderabad through Sh. Mahipal Singh SE.	Course fee for attending 3 days Programmew e f.4/9/17 to6/9/17 at Hyderabad.	8/17	40120.00
136/57	Bharat Sanchar Nigam Ltd. Through Sh. Mahavir Singh Sodhi now Sanitary Officer	for installation of feed backmoritoring System on Community Public Toilets of karnal.	9/17	334530.00
138/58	UHBVN Ltd. Through:-Xen-1 & ll.	Against the Deposit Work Estimate of shifting of 11 kv lines LTCable from newly proposed B.M. gate on 11kv.	10/17	10843.00
146/59	Sr Divisional Finance Manager Delhi Division Northern Reilway New Delhi Through:- Mahinder singh Xen MC. Karnal	Purpose not mentioned	1/18	49636725.00
147/59	Do	Purpose not mentioned	1/18	86223022.00
152/61	Director National Institute of Technology Kurukshetra through AEM Rs. Monika Sharma Now Xen	Construction of 5 Storey Housing Parking + 4 Storey for offices near fire office at novelty Road karnal.	2/18	70800.00
153/61	XEN Indri W/S Division Through XEN MC. Karnal	Obtaining NOC Regarding Development Of Park in Pritam Nagar Ward No. 15 Karnal.	2/18	25000.00
161/63	SDO. 'op' Sub.-Division UHBVM Ram Nagar Through A.E.5 (Mrs. Monika Sharma) now XEN	Approval of Payment for New Connection at Kacchwa Bridge for Installation of CCTV Camera	5/18	34540.00
	Executive Engineer Karnal W/	To obtain the no objection	6/18	10000.00

168/65	Services Division IDWR Deptt. Karnal on Through Xen -ll	certificate for construction of Road on the Bank /Land of Budakhera from RD- 1000-18680 from Karan Gate		
169/65	Director National Institute of Technology Kurukshetra Through A.E -5.	Sample Testing fee in Construction of 50 MLD MPS and 50 MLD. STP on SBR. Technology.	6/18	82600.00
178/67	Xen Public Heath Engineering Divn.-2, Karnal Through XEN MC karnal.	For the work of Deposition of Balance Land for construction of Storm Water drain in Village Daha jagir against letter no.5399 dt.19/7/18 from XEN Public Heath Div.No.2	8/18	2106000.00
150/68	S.D.O. 'op' MTS/Divn. UHBVN, Karnal Through XEN MC Karnal	Purpose not mentioned but paid against memo no. -1203 dated 20/12/17	1/18	37379.00
197/73	Panjab All India and Chemicals Limited Through: S.D.E. Public Health Department	Work of Hypochlorite Solution for Disinfection of water for M/O Jan.2019 Qty.641.67 X 30 =19250 Ltr 19.25 MT.	2/19	187000.00
202/73	XEN Provincial Division No.1 PWD (B&R) Karnal	For Restoration of Cut Near Uchani (Under AMRUT Project)	3/19	244310.00
204/73	Shri Ram Institute for industrial Research Delhi.	Sample Test fees of 50 MLD Main Pumping Station under AMRUT Project (Agency M/S Girdhari, Ltd.Co.)	4/19	81000.00
213/76	"CAMPA" Haryana through Engineering Branch (AE ll / XEN)	For obtaining NOC from forest dept.. for the work diversion of 0.0643 Hec. Of forest land for const. of Rising main Pipe Line for Storm Water (400 MM DIA Pipe) from Saidpura Shamshan Ghat to Escape drain.	8/19	266141.00
226/78	M/s Punjab Alkdies & Chemical Ltd. Through SDO (PH)	For procurement of Sodium Hypochlorite solution for Disinfection of water	10/19	187000.00
227/79	Executive Engineer provincial division no. 1 PWD (B&R) Br. Karnal through Engineering Branch	For obtaining NOC for laying of sewer line in saidpura & Dholgarh area (Under AMRUT Project)	11/19	1126719.00

231/80	Executive Engineer Divn. No. 1 PWD B&R Branch Karnal through Enginnering Branch	For obtaining NOC for the work of Providing Sewerage Network and all ancillary work I/c Const. of Pumping Station & STP (Under AMRUT Project)	2/20	110906.00
232/80	Director National Institute of Technology Kurukshetra	1. Sample Testing of Construction material as per memo no. 248/MCK dated 13/01/2020 Misc design (60000+18% GST)	2/20	70800.00
		2. Testing of Steel Sample (5) and cement physical properties (1) as per 270/EE/MCK dated 14/01/20 (Rs. 18,000+GST)	2/20	21240.00
234/81	Executive Engineer Provincial Divn. No. 1 PWD (B&R) Branch Karnal through Engineering Branch (AE ll& XEN)	To obtain the NOC for Const. of Storm water drain laying right side & left side from entry point towards Uchana village Left side from entry point towards Dholgarh village (Under AMRUT Project)	3/20	1015215.00
235/81	SDO 'Op' S/Divn. UHBVN Taraori Karnal through XEN	Fee/Charges for 2 No's New Electricity Meter Connection (73250 x 2)	3/20	146500.00
236/81	Shri Ram Institution for Industrial Research Delhi through Electrical Branch	Fee for testing of 2 No's of Armored Cable 4 x 16 Sq MM	3/20	198240.00
241/82	AEE,S/U,S/D UNBVN Karnal	For New Electricity Meter Connection site at VPO Phoosgarh, LIC Colony and Uttam Nagar	6/20	72550.00
247/82	SDO'OP' Model Town S/Divn. UHBVN Karnal through Engg. Branch	For new Electric Meter connection for 50 MLD STP (under AMRUT)	6/20	198500.00
249/83	SDO city S/Div., UHBVN Karnal through Engg. Branch (XEN-I)	For release of new Tube well electric connection in Zarifa Viran and Hakikat Nagar Karnal for 20 KV each	6/20	72550.00

250/83	Director Nation Institute of Technology Kurukshetra through Executive Engineer	For BT Bill for soil Testing charges for the work construction. Of Hall for Day Care Centre in Bal Bhawan.	6/20	35400.00
254/83	SDO Model TownS/Div. UHBVN Karnal through Engg. Branch XEN-III	To increase the electric meter load from 10 KW to 19.90KW of Storm Water disposal situated in Village Daha	7/20	35250.00
261/85	SDO 'Op' S/Divn.UHBVN New; through Engg. Branch	For new Tube well connection site at Zarifa Viran Karnal for 20 KW	8/20	152034.00
262/86	SDO 'OP' S/Divn,. UHBVN Karnal through ENgg. Branch	For Release of electricity connection in Dairy Project Village Pingli	9/20	483468.00
264/86	SDO 'Op' S/Divn.UHBVN Karnal through Engg. Branch (XEN-I)	For release of new connection at Rajiv Puram, Prithvi Vihar II village Phoosgarh and Durga Colony near Gurudwara	9/20	46182.00
266/86	SDO'OP' Model Town S/Divn. UHBVN Karnal through Engg. Branch under AMRUT Project	For release of new Tube well Connection at village Daha	9/20	187213.00
267/86	Executive Engineer Indri W/S Division Karnal through Engg. Branch under AMRUT Project	For obtaining NOC for laying storm water drain across Bazida Drain at RD 94600 in a length of 10 Mtr.	9/20	10000.00
272/87	Director NIT Kurukshetra through Engg. Branch XEN I(Sh.Akshay Bhardhwaj)	For sample Testing for the work Re-Constant. Of approach road for Shamshan Ghat in Vill.Phoosgarh Word 3	12/20	18880.00
273/87	Director NIT Kurukshetra through Engg. Branch XEN I(Sh.AkshayBhrdwaj)	For sample Testing for the work Re-Constant. Of approach road for Shamshan Ghat in Vill.Phoosgarh Word 3	12/20	3540.00
274/87	Director NIT Krukshetra through Engg. Branch XEN I(Sh.Akshay Bhardhwaj)	For sample Testing for the work Re-Constant. Of approach road for Shamshan Ghat in Vill.Phoosgarh	12/20	5900.00

275/88	Executive Engineer City S/Divn. UHBVN Karnal through Engineering Branch	For processing fee for Permanent Power supply connection at 20 MLD STP at Phoosgarh & 8 MLD STP at Shiv Colony (under AMRUT Scheme)	12/20	1308488.00
276/88	Executive Engineer City S/Divn. UHBVN Karnal through Engineering Branch	Foe permanent power supply connection of 12 MLD IPS at Saidpura and 3.81 MLD IPS at Sugar mill under AMRUT	12/20	217044.00
278/89	Executive Engineering Provincial Division No. 1 PWD B & R Branch Karnal	For obtaining NOC from PWDB & R to lay Sewer line from Welcome Board of Village Kailash to Vill. Tikri road Under AMRUT	1/21	257986.00
281/89	Shri Ram Institute for individual Research Delhi through Engg. Branch.	For Sampling testing charges for the ongoing work under AMRUT Sewerage scheme	2/21	37170.00
286/90	AEE 'OP' UHBVN Ram Nagar Sub/Div(L-15)Karnal	New Electricity Connection for Tube well No-01 Pingli Dairy	2/21	86975.00
287/90	AEE 'OP' UHHBVN Ram Nagar Sub/Div(L-15)Karnal	New Electricity Connection for Tube wellNo-02 Pingli Dairy	2/21	86975.00
289/91	AEE 'OP' UHHBVN Ram Nagar Sub Div. (L-15) KNL Through XEN-1	New Electricity connection for T/W AT Prem Nagar Lather Road Park KNL.	3/21	190509.00
290/91	M/S Punjab Alkalies & Chemical Ltd. Through XBN-I	Requirement of Sodium hypochlorite for Disinfection of water for the month April 2021	3/21	280500.00
292/92	Paid to SDO 10P) M.T.S/Division UHBVN Karnal on A/C	Shifting of 11KV SR Pendent 8 MLd Vill. Kambopura	4/21	492082.00
297/93	SDO ops/Div/UHBVN Ram Nagar Karnal	A/C of new connection for PWW category for connection load 1130KW at MLD saidpura	5/21	346902.00
298/93	AEE/,S/V, S/D UHBVN Karnal	New connection for HT category for connected load 81 KW at 3.81 MLD IPS sugar mill	5/21	192117.00
311/96	SDO' OPS/Divn, UHBVN Ram Nagar Karnal	A/C of extension of load for PWW category for connected Load 200 LW to 456 KW at 8 MLD STP Shiv colony	8/21	675617.00
312/96	Smt. Monika Sharma XEN SDO OPS/Divn, Ram Nagar Karnal	Shifting of 11KW Line & tiels shiv colony	8/21	3504278.00

313/96	Executive Engineer Karnal on A/O Deposit Amount NOC For the work	Sewerage pipe line from uchana dholgarh road along khal of irrigation department in khera in 179/2 of village uchana	8/21	10000.00
319/97	Sun Divisional officer Ram Nagar S/Divn. UHBVN Karnal	New electric connection in community center Shiv Colony	10/21	139778.00
328/98	Indian institute of technology roorkee	All STP's under Mc and further rectify designed of deficiency found through Eng. Branch	7/22	1180000.00
329/98	Executive Engineer indri W/S division karnal on act of advance for obtained	NOC for the work cont. of 8 MLD STP calling under riser main line laying work under AMRUT through AE I, XEN II & J.E	12/21	10000.00
330/98	Shree Ram institute for industrial research Delhi on A/C	Sample testing of 8 MLD STP C Cone sample of SBR tangle through XEN-II, A.E & J.E	1/22	28320.00
331/99	Executive Engineer karnal W/S division I&WR Dept. karnal	For connection of pritam pura sewer network	1/22	10000.00
332/99	SDO "OP" S/Divn, UHBVN newal J.E, A.E, X.E.N Amrut	New electricity connection village Phoosgarh & providing work sewerage network and all	1/22	2202879.00
333/99	Executive Engineer Indri W/S /division karnal	For obtained NOC for laying of pipe line from IPS-I village	2/22	10000.00
334/99	Sub/Divn. UHBVN Newal Karnal	New Electricity connection 20 MLD STP at village Phoosgarh under amrut.	3/22	562733.00
1/1	Payable to executive engineer Indri W/S Division karnal	MOC for laying of 250 mm dia sewerage R.C.C pipe crossing through bazida drain.	5/22	10000.00
2/1	Payable to executive engineer indri W/S Division Karnal on A/C	MOC for the connectivity of pritam pura sewer network and box convert through Indri escape drain through engg. branch	5/22	25000.00
3/1	Payable to executive engineer Karnal W/S division karnal	Provide MOC for work laying sewerage pipe line from uchana dholgarh road along Khan of irrigation	5/22	707400.00
5/2	Payable to executive engineer indri W/S Divn. Karnal	Charges for boring across the canal/drain through engg.	5/22	43380.00
8/3	Payable to Shri Ram institute for industrial research on A/C of sample testing	LED light 45 Watt & 72 Watt through J.E, A.E & XEN.	6/22	17700.00
15/5	Payable amount to Punjab alkaties & chemicals Ltd.	Purchase of sodium hypochlorite solution.	9/22	187000.00

14/5	Payable amount IIT Roorkee	on account of checking of design & drawing of solid waste management Shekhpura	9/22	885000.00
18/5	Payable amount to Punjab alkalis & chemicals Ltd.	Purchase of sodium hypochlorite solution.	11/22	187000.00
19/6	Payable amount to UHBVN Model Town	for 8 MLD STP new connection kambopura & daha village karnal	12/22	1613200.00
20/6	PHED Branch As amount payable to Punjab Alkalis & Chemical Ltd on A/C	Purchase of sodium hypochlorite solution.	12/22	187000.00
21/6	Payable to S.D.O 'OP' Ram Nagar Sub Division, UHBVN, Karnal	For new connection	1/23	417243.00
21(A)/7	Primo chemicals ltd.	For purchase of sodium hypochlorite solution.	1/23	484000.00
22/7	Payable to S.D.O Newal sub division UHBVN	for electric connection in 20 MLD STP in village phoosgarh	1/23	5050.00
23/7	Payable to executive engineer Indri W/S Division, Karnal	for laying 250 mm dia sewerage RCC pipeline under the bazida drain at RD 11650 & MLD STP on S&R	1/23	501327.00
24/8	Payable to AEE 'OP' UHBVN Model Town Sub Div. L12	New Meter Connection for Tub well	3/23	72775.00
25/8	Amount payable to UHBVN	For street light meter	3/23	2631575.00
Total	Outstanding Temporary Advances against different Department as on 31.03.2023			
	Annexure-1			527061.03
	Annexure-II			272047900.1
GT				**272574961.1**

sd/-
Senior Account Officer
Municipal Corporation
Karnal

sd/-
Deputy Director (Audit)
Municipal Corporation
Karnal

APPENDIX- 'G '

As referred to in para 11 (ii) of Annual Audit Report on the accounts of Municipal Corporation Karnal for the year 2022-23

STATEMENT SHOWING THE SHORT RECOVERY / NON RECOVERIES OF FIRE CHARGES Demand DURING the year 2022-23

Sr. No.	Date	Village Name	Vehicle No.	Total Fire Charges
1	02.05.2020	MugalMajra	HR-45A-3036	1200
2	20.10.2020	Mehmdpur	HR-45A-3036	800
3	18.05.2020	Bansa	HR-45A-5514	1200
4	20.05.2020	Ramba	HR-45A-5514	800
5	20.05.2020	Pundarak	HR-45A-5514	800
6	21.05.2020	Mhemdpur	HR-45A-5514	1500
7	26.05.2020	Gogripur	HR-45A-5514	400
8	11.06.2020	Modipur	HR-45A-5514	400
9	24.04.2020	Jundla	HR-45B-1729	800
10	04.05.2020	Kachhwa	HR-45B-1729	800
11	15.05.2020	Mehmadpur	HR-45B-1729	1200
12	17.05.2020	Bansa	HR-45B-1729	2000
13	19.05.2020	Bhusali	HR-45B-1729	800
14	20.05.2020	Nagla Roran	HR-45B-1729	800
15	22.05.2020	Baragaon	HR-45B-1729	800
16	26.05.2020	Manglora	HR-45B-1729	400
17	05.06.2020	Rashulpur Khurd	HR-45B-1729	800
18	06.06.2020	Rashulpur Khurd	HR-45B-1729	400
19	19.10.2020	Nalikhurd	HR-45B-1729	9200
20	07.11.2020	Staundi	HR-45B-1729	800
21	09.11.2020	UnchaSamana	HR-45B-1729	800
22	15.11.2020	Sirsi	HR-45B-1729	1200
23	29.10.2020	Picholia	HR-45B-3438	800
24	10.11.2020	Pundarak	HR-45B-3438	800
25	19.12.2020	Nagla	HR-45B-3438	400
26	31.03.2021	Jundla	HR-45B-3438	400
27	03.05.2020	Gogripur	HR-45B-3438	400
28	10.05.2020	Gogripur	HR-45B-3438	400
29	18.05.2020	Picholia	HR-45B-3438	1200
30	28.05.2020	Shekhpura	HR-45B-3438	800
31	08.10.2020	Jani	HR-45B-3438	1200
32	19.10.2020	Nalikhurd	HR-45B-3438	1200
33	17.10.2020	Chormajra	HR-45B-4869	800
34	01.11.2020	Shubri	HR-45B-4869	800

Sr. No.	Date	Village	Vehicle No.	Total Fire Charges
35	02.11.2020	GanjoGarhi	HR-45B-4869	400
36	14.11.2020	Singda	HR-45B-4869	800
37	14.11.2020	Sambhli	HR-45B-4869	800
38	07.12.2020	Karsa	HR-45B-4869	800
39	01.03.2021	Gularpur	HR-45B-4869	1200
40	15.04.2020	Dachar	HR-45B-4869	400
41	17.04.2020	Bastali	HR-45B-4869	400
42	05.05.2020	Brass	HR-45B-4869	400
43	08.05.2020	Brass	HR-45B-4869	1200
44	14.05.2020	Gonder	HR-45B-4869	400
45	17.05.2020	Katlaheri	HR-45B-4869	800
46	17.05.2020	Budhanpur	HR-45B-4869	800
47	17.05.2020	Bansa	HR-45B-4869	2400
48	18.05.2020	Dachar	HR-45B-4869	400
49	19.05.2020	Dachar	HR-45B-4869	400
50	19.05.2020	Agondh	HR-45B-4869	800
51	20.05.2020	Gularpur	HR-45B-4869	400
52	20.05.2020	Dachar	HR-45B-4869	400
53	22.05.2020	Majoora	HR-45B-4869	800
54	24.05.2020	Agondh	HR-45B-4869	800
55	26.05.2020	Gonder	HR-45B-4869	800
56	27.05.2020	BheedNadana	HR-45B-4869	800
57	30.05.2020	Jundla	HR-45B-4869	1200
58	20.06.2020	Jundla	HR-45B-4869	800
59	28.06.2020	Budhanpur	HR-45B-4869	800
60	24.08.2020	HR-45B-2061	HR-45B-4869	800
61	08.10.2020	Jani	HR-45B-4869	800
62	15.10.2020	Darar	HR-45B-4869	400
63	15.10.2020	Newal	HR-45B-4869	800
64	16.03.2021	Sahpur	HR-45B-8450	800
65	19.03.2021	Kachhwa	HR-45B-8450	400
66	15.04.2020	Barota	HR-45B-8450	800
67	15.05.2020	Chirao	HR-45B-8450	800
68	17.05.2020	Hathlana	HR-45B-8450	800
69	17.05.2020	Bansa	HR-45B-8450	1600
70	18.05.2020	Bansa	HR-45B-8450	1600
71	18.05.2020	DadupurRoran	HR-45B-8450	1200
72	24.05.2020	Bhusali	HR-45B-8450	800
73	27.05.2020	Kunpura Thane ke Pass	HR-45B-8450	400
74	28.05.2020	Gogripur	HR-45B-8450	800
75	06.06.2020	Rashulpur Khurd	HR-45B-8450	800
76	20.06.2020	Kharajpur	HR-45B-8450	1200
Sr. No.	**Date**	**Village**	**Vehicle No.**	**Total Fire Charges**

77	03.08.2020	Barota	HR-45B-8450	800
78	15.10.2020	Narukheri	HR-45B-8450	800
79	19.10.2020	Nalikhurd	HR-45B-8450	800
80	15.03.2020	Sahapur	HR-45C-7009	800
81	21.04.2020	Birachpur	HR-45C-7009	800
82	17.05.2020	Sirsi	HR-45C-7009	800
83	20.05.2020	Kalampura	HR-45C-7009	800
84	18.10.2020	Pundarak	HR-45C-7009	400
85	26.10.2020	Jundla	HR-45C-7009	800
86	05.02.2021	Pundarak	HR-45C-7009	800
87	24.02.2021	Hemda	HR-45C-7009	800
88	09.04.2020	Ranwar	HR-45C-7118	800
89	21.04.2020	Barota	HR-45C-7118	800
90	21.04.2020	Bastali	HR-45C-7118	1200
91	02.05.2020	Baragaon	HR-45C-7118	800
92	05.05.2020	Bajida	HR-45C-7118	800
93	16.05.2020	Ramba	HR-45C-7118	400
94	17.05.2020	Samalkha	HR-45C-7118	800
95	17.05.2020	Nagla Megha	HR-45C-7118	1200
96	18.05.2020	Tikri	HR-45C-7118	1200
97	18.05.2020	Slaru	HR-45C-7118	800
98	20.05.2020	Pundarak	HR-45C-7118	800
99	21.05.2020	Shekhpura	HR-45C-7118	800
100	22.05.2020	Ramba	HR-45C-7118	800
101	28.05.2020	Kunjpura	HR-45C-7118	400
102	02.08.2020	Barota	HR-45C-7118	800
103	17.10.2020	Mainmati	HR-45C-7118	800
104	17.10.2020	Chormajra	HR-45C-7118	800
105	19.10.2020	Nalikhurd	HR-45C-7118	800
106	20.10.2020	Jadauli	HR-45C-7118	800
107	10.11.2020	Pundarak	HR-45C-7118	400
108	11.11.2020	Barota	HR-45C-7118	400
109	19.12.2020	Nangla Megha	HR-45C-7118	800
110	01.01.2021	RaipuraRoran	HR-45C-7118	800
111	17.01.2021	Bajida	HR-45C-7118	400
112	24.02.2021	Hemda	HR-45C-7118	400
113	01.03.2021	MugalMajra	HR-45C-7118	400
			Total	**98700**

Sd/-
Fire Station Officer
Municipal Corporation, Karnal

sd/-
Deputy Director
Municipal Corporation, Karnal

ANNEXURE -H

Referred to in Para 3 of Annual Audit Report for the year 2022-23 Statement of Parking of Funds of

Saving/Current Bank Accounts of Municipal Corporation Karnal

Sr. No.	Name of Bank	Nature of work	Account Number	IFSC Code	Scheme Name	Balance as on 31.03.2023
1	ICICI Bank	Saving	17301005404	ICIC0000173	Amrut (Security)	35017449
2	HDFC Bank	Saving	50100333654691	HDFC0000195	VAT	118197410
3	HDFC Bank	Saving	50100203798588	HDFC0001434	SC Basti	39736027
4	Canara Bank	Saving	2046101055916	CNRB0002046	MP LAD	16395193
5	HDFC Bank	Saving	50100074924305	HDFC0000195	SWM	6224957
6	Punjab National Bank	Saving	8756000100002456	PUNB0670400	Sehri Swachhta Puruskar	119560
7	Indusind Bank	Saving	100037281741	INDB0000073	Pool Account	111614146
8	Union Bank of India	Saving	113510011002103	UBIN0811351	SFC	230464624
9	HDFC Bank	Saving	50100361391841	HDFC0000195	HUDA	100545547
10	HDFC Bank	Saving	50100288748202	HDFC0001434	MSSVY	58090486
11	HDFC Bank	Saving	50100071858073	HDFC0001434	Deposit Work	67624792
12	IDFC Bank	Saving	10116855464	IDFB0021472	Deposit Work	2523860
13	HDFC Bank	Saving	50100198512978	HDFC Bank	MLA Fund	332522
14	Punjab National Bank	Saving	8756000100002313	PUNB0670400	World 10K RUN	194364
15	ICICI Bank	Saving	017301005856	HDFC0000195	SF Salary & Pension	187307
16	HDFC Bank	Saving	50100367923899	HDFC0000195	PM Sawnidhi	449848
17	Indusind Bank	Saving	15941602220	INDB0000073	City Bus Service	1031305
18	State Bank of India	Saving	65081016423	SBIN0004334	Shifting of Milk Dairy	1561795
19	State Bank of India	Saving	37473647207	SBIN0004334	City Bus Service	1237678
20	HDFC Bank	Child Account	50100488126894	HDFC0001434	CM Announcement (Child Account)	0
21	HDFC Bank	Holding Account	50100488126638	HDFC0000195	AMRUT Holding Account for TAX	0
22	HDFC Bank	Child Account	50100468951762	HDFC0000195	Amrut (Child Account)	0
23	IDBI Bank	Child Account	0003104000351010	IBKL0000003	SBM (Child Account)	0
24	IDBI Bank	Holding Account	0351102000004862	IBKL0000003	SBM (Child Account)	0
25	ICICI Bank	Child Account	661701700692	ICIC0006617	NULM (Child Account)	0
26	Union Bank of India	Child Account	379902010060091	UBIN0537993	PMAY (Child Account)	0
27	Axis Bank	Child Account	922010000652850	UTIB0001956	CFC (Child Account)	403575456
28	Kotak Mahindra Bank	Saving	9876570007	KKBK0000295	Deposit Work Smart	356297514
29	Canara Bank	Child Account	110088299490	CNRB0003264	SFC Salary & Pension (New Child Account)	183687009
30	Indusind Bank	Saving	151320010027	INDB0000073	MC Fund	65971601
31	The Karnal Central Co-op Bank	Saving	2134001005277	UTIB0KCCB01	MC Fund	13806

32	HDFC Bank	Saving	50100087900465	HDFC0000195	MC Fund	1673821
33	HDFC Bank	Saving	50100074921500	HDFC0000195	MC Fund	58433136
34	Axis Bank	Saving	914010005670964	UTIB0001956	MC Fund	2582127
35	Indian Overseas Bank	Saving	141401000014007	IOBA0001956	MC Fund	269954819
36	Punjab National Bank	Saving	8756000100002669	PUNB0117610	MC Fund	18146509
37	State Bank of India	Saving	38617602835	SBIN0050637	MC Fund	43984828
38	State Bank of India	Saving	40036780343	SBIN000065	MC Fund	209935321
39	Punjab National Bank	Saving	8756000100000014	PUNB0117610	MC Fund	35294445
40	IDFC Bank	Saving	10121832461	IDFCB0021472	MC Fund	199435820
			Total Balance			2640535082

-sd-
Senior Account Officer
Municipal Corporation Karnal

-sd-
Deputy Director
Municipal Corporation Karnal