

ANNUAL AUDIT REPORT ON THE ACCOUNTS OF MUNICIPAL CORPORATION, FARIDABAD FOR THE YEAR 2014-2015.

PART-I

1. LAST AUDIT REPORT:

The Annual Audit Report of the Corporation for the year 2014-2015 was received in the office of the Municipal Corporation in March, 2015 but the same was neither laid before the Corporation for such action as may be deemed appropriate by Corporation as per provisions of Section 169(2) of Municipal Corporation Act, 1994 nor otherwise action taken under section 170 of the Act *ibid* by the Commissioner/ Corporation to settle the audit paras embodied in the report. Even annotated copy showing the action taken thereon was not prepared and sent to Director, Local Audit office even though it was required to be sent within three months of its receipt under Rule XVII-17(2)(e) of the Municipal Account Code, 1930.

The Report still contained as many as 1092 Audit Paras, besides Audit Requisitions and Audit Objections of various natures like Embezzlement/Misappropriation of Funds, Shortage of Stock/Stores, Non/Short recoveries, Loss of Revenue, Excess/Irregular/Avoidable Expenditure including irregularities in Establishment Cases, Irregularities in Works Accounts, Non/defective maintenance of record and many other acts of omissions and commissions. The indifferent attitude towards this important task is defeating the very objective of pre-audit and is resulting in accumulation of audit objections year after year, besides encouraging the defaulting officials to go on committing irregularities without any action against them. The seriousness of matter is again brought to the notice of the Govt. in the Urban Local Bodies Department for immediate action for early settlement of outstanding audit objections. The submission of annotated reply showing the action taken on the Audit Report to the Director, Local Audit, Haryana, within three months of its receipt may also be ensured.

However, position of the outstanding audit objections as on submission of this report was as given in Appendix-A to this report.

PART-II

2. Personnel:

The accounts of Municipal Corporation, Faridabad continued to be audited under modified pre-audit System in the Resident Audit Scheme which remained headed by Sh. Rakesh Sharma, Joint Director of Local Audit Department, Haryana for the period 01.04.2014 to 31.03.2015.

Sh. Ashok Arora held the office of Mayor of the Corporation during the period under report.

The following Officers held the charge of the Commissioner, Municipal Corporation for the period under report.

<u>Sr. No.</u>	<u>Name of Officer</u>	<u>Period</u>
1.	Sh. Vikas Yadav, IAS	01.04.14 to 12.08.14
2.	Dr. Suprabha Dahiya, IAS	13.08.14 to 27.11.14
3.	– Vacant -	28.11.14 to 09.12.14
4.	Dr. Amit Kumar Aggarwal, IAS	10.12.14 to 09.02.15
5.	Sh. Ashok Kumar Sharma, IAS	09.02.15 to 31.03.15

Similarly, the charge of the post of Financial Controller of the Corporation was held by the following officers of the Corporation for the period given in juxta-position.

<u>Sr.No.</u>	<u>Name of Officer</u>	<u>Period</u>
	S/Shri	
1.	Ravinder Pal Singla, DTP	01.04.14 to 25.05.14
2.	A.S. Verma, HLAS-I	26.05.14 to 31.03.15

2A. Record Not put up:-

Record as detailed in Appendix-B to this report was again not put up for audit scrutiny despite issue of various communications/Memos and raising objection in relevant Paras. The perusal of the Appendix-B would also reveal that very old record relating to the year 1962 also remained un-produced to audit and possibilities of defrauding of Municipal Fund, misappropriation or fraudulent payments out of Corporation Fund could not be ruled out. The delinquent officials may escape from action for their wrong doings besides defeating the very purpose of day to day audit system of accounts of the Corporation.

The matter deserves to be looked into thoroughly, relevant records be traced out, completed and made available for checking besides initiating suitable action against those who avoided the production of record in audit for several years. Matter involving revenue is also brought to the special notice of the Govt. in Urban Local Bodies Department Haryana, for expediting timely action lest any embezzlement may take place causing substantial loss of revenue to the Corporation.

3. Finances:

The financial position of the Corporation Fund is exhibited below in a comparative form:

Particulars	2012-13	2013-14	2014-15
	(Rs. in Lacs)	(Rs. in Lacs)	(Rs. in Lacs)
Opening Balance	374.76	1036.61	3382.54
Income	52228.08	57723.64	49451.28
Total	52602.84	58760.25	52833.82
Expenditure	51566.23	55377.71	49967.93
Closing Balance	1036.61	3382.54	2865.89

- (i) The decrease in income and expenditure during the year 2014-15 as compared to the previous years was due to lesser receipts of Govt. Grants & Loans, Sale of land and short fall in recovery of House Tax/Other Taxes, and due to less execution of development works of roads, street light, tube wells and declination in advance payments to NBCC for

execution of various projects which are at final stage under JNNURM Scheme respectively.

- (ii) In addition to the closing balance of Rs.2865.89 Lacs as on 31.3.2015 the Corporation held investments of Rs.22 Lacs in the shape of share of Haryana Poly Steel, Hissar, of Rs.6.50 lacs & Haryana Television Ltd. of Rs. 5 lacs and Loan of Rs.10.50 lacs given to Municipal Committee Safidon (Jind) as sanctioned vide Local Govt. Department, Haryana letter No. OSD2/4 Spl. Dated 22.04.1995. The loan of Rs.10.50 Lacs was repayable by M.C. Safidon in four equal installments alongwith interest but neither it was repaid by M.C. Safidon nor any action for recovery of the loan was taken by the Corporation so far. Similarly, no dividend was received against shares referred above as yet. The upto date amount of dividends may be claimed and recovery of loan from M.C. Safidon may also be expedited without further delay.
- iii) The Corporation had to discharge liabilities to the tune of Rs.29642.96 lacs as on 31.3.2015 on account of repayment of Loans (Rs.22366.24 lacs) and pending payments of Contractors/Suppliers (Rs.7000.00 lacs), Audit Fee of Rs. 147,48,174/- lacs, Sales Tax of Rs. 571.71 lacs and Labour Cess of Rs. 121.64 lacs.

The balances of the Corporation Fund were being kept in several accounts approximately 17 in number with various banks/Post Office and Personal Ledger Account with Govt. Treasury instead of in a schedule Bank or Co-operative Bank or Post Office as envisaged in Section 73 of the Haryana Municipal Corporation Act, 1994. No such approval for keeping/operation of multiple bank accounts in term of instructions issued by Finance Department vide letter dated 15.01.78 and 28.04.79 was forthcoming. It is advised in the interest of the Corporation that funds may be kept only in one or two accounts and all other accounts be closed by transferring the balances in one account alongwith up-to-date amount of interest accrued thereon till the date of closing of all such banks accounts in compliance of the Govt. instructions *ibid*.

(iv) **Expenditure on Establishment:**

Rs.16982.69 lacs as detailed below were paid on account of pay & allowances of establishment of the Corporation during the year 2014-15. This was 33.98% of the total expenditure i.e. Rs.49967.93 lacs incurred during the year under report by the Corporation. Efforts may be made, to keep expenditure on establishment within permissible limits by adoption of policy of downsizing

or rightsizing of the establishment or computerization of activities of Corporation as the case may be:-

<u>Name of Establishment</u>	<u>Total expenditure (Rs. in lacs).</u>
i. Salary of MCF Establishment	10309.35
ii. Honorarium of Mayor, Senior Mayor, Deputy Mayor and Councillors etc.	30.83
iii. Ex-gratia Salary	497.58
iv. L.T.C.	293.26
v. Arrear of Pension and Education allowance etc.	54.54
vi. Retiral Benefits SCRG & Leave Encashment.	2978.21
vi. Garbage Collection, Sewer Cleaning and Sanitation.	<u>2818.92</u>
Total	<u>16982.69</u>

(v) In addition to all above the following funds were also being maintained by the Corporation, the financial position of which was as under:-

Name of Fund	Opening balance as on 1.4.14(Rs.)	Income during the year (Rs.)	Total (Rs.)	Expenditure during the year (Rs.)	Closing balance as on 31.3.15. (Rs.)
Depreciation Fund	29851816.00	833121.00	30684937.00	21145446.00	9539491.00
MCF Employees Pension Fund **	17309460.80	--	--	--	--
MCF Employees GP Fund	627085763.00	50299730.00	67785403.00	59394456.00	617990947.00

** Pension Fund merged into Corporation Fund as per Haryana Govt. in Urban Local Bodies Gazette Notification issued vide No. 2/11/2013-R-II dated 20.5.2013.

4. AUDIT FEE:

Audit Fee amounting to Rs.5170261-00 and Rs.9577913-00 for the year 2013-14 and 2014-15 respectively is outstanding for which Corporation authority is again requested to deposit the total outstanding amount of Audit Fee for Rs.14748174/- only may be deposited into Govt. Treasury under the Head "0070-Other Administrative Services-60-Other Services-B-Non Tax

Revenue-110-Fee for Govt. Audit(State)” through e-challan envisaging MCF-584-Director, Local Audit Haryana, Panchkula at the earliest under intimation to audit.

5. Grants:

- (a) The position of Grants-in-aid received by the Corporation during the year 2014-15 alongwith their utilization and unspent balances as on 31.03.2015 is depicted in Appendix C I to this report. The position of each grant is summarized as under:-
- i) The grants shown at Sr. No. 01, 09 and 16 of this Appendix were spent partly and the grants shown at Sr. No. 02, 03, 04, 05, 06, 08, 10, 11, 12, 13, 14, 15, 17, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29 and 30 of this Appendix were not utilized upto 31.03.2015. The unspent balances of these grants may be utilized as per terms & conditions of their sanction within the prescribed period or refunded to the quarter concerned alongwith reasons for not spending the same.
 - ii) The grants shown at Sr. No. 07, 18 and 31 of this Appendix were utilized in full for the purpose of which these were sanctioned. The Utilization Certificate in respect of these grants may be prepared and sent to the sanctioning authority of these grants at the earliest.
- (b) The position of utilization of unspent balances of grants received upto 31.03.2015 and utilized during the period under report is shown in Appendix – C II to this report and the position of each grant shown in this Appendix is summarized as under:-
- (i) The grants shown at Sr. No. 01, 02, 03, 04, 05, 06, 08, 09, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 33, 34, 38, 39, 42, 43, 44, 45, 46, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 61, 62, 63, 64, 65, 66, 69, 72, 78, 79, 80, 81, 82, 83, 84, 85, 88, 89 and 90, were deposited with the PWD B&R (Public Health Department) and grant shown at Sr. No. 205 was transferred to Irrigation Department, Haryana for execution of various development works as Deposit Work but the adjustment accounts with expenditure statement in support of proper utilization of these grants duly verified by the Accountant General, Haryana were yet not obtained from the quarter concerned. The same may be got expedited now and shown to audit.

- (ii) The amount of grants shown at Sr. No. 100, 101, 102, 103, 105, 107, 108, 110, 111, 116, 121, 133, 141, 158 and 190 of this Appendix were deposited with NBCC Ltd., Faridabad for execution of various deposit works by the said agency under JNNURM Scheme of the city. In accordance with the terms and conditions of these grants and Memorandum of agreement dated 22.12.2006 executed between Govt. of India, State Govt. and Municipal Corporation Faridabad, the record of utilization of amount advanced to NBCC was to be checked by audit for verification of proper Utilization of the grants but the complete record of utilization of these grants was not arranged/made available for audit check. The same may be obtained from the NBCC at the earliest and put up for audit check for necessary verification.
- (iii) The amount as shown in column No.11 in respect of Grants at Sr. No. 22, 25, 27, 28, 29, 30, 36, 40, 41, 67 and 68 of this Appendix was spent but not admitted in audit due to the reasons given against each grant in column No. 13. The amount spent but not admitted may either be refunded to the funding agency or got regularized by getting necessary relaxation/sanction in this regard and compliance shown to audit.
- (iv) The grants shown at Sr. No. 23, 24, 26, 31, 37, 47, 48, 60, 70, 71, 73, 77, 86, 87, 91, 92, 93, 94, 95, 96, 99, 104, 106, 109, 112, 113, 114, 115, 125, 126, 129, 143, 146, 147, 148, 149, 151, 154, 155, 157, 161, 162, 165, 167, 169, 170, 171, 175, 177, 186, 187, 189, 192, 194, 195, 196, 197, 198, 199, 203, 207, 208, and 211 of this Appendix were partly utilized and those at Sr. No. 07, 74, 75, 76, 97, 127, 137, 145, 153, 172, 173, 176, 178, 179, 188, 200, 202, 210, 212, 213, 214, 215, 216, 217, 218 and 219 still remained completely un-utilized. The unspent balances of these grants as shown in column No.12 of this Appendix may either be utilized after obtaining proper sanction from the Govt./sanctioning authority or refunded to the quarter concerned. Unspent grant shown at Sr. No.139 and 174 at Col. No.12 were returned to the agencies issued the grant.
- v) The grants shown at Sr. No. 98, 117, 118, 119, 120, 123, 124, 130, 131, 132, 134, 135, 136, 138, 140, 142, 144, 150, 152, 156, 159, 160, 163, 164, 166, 168, 185, 191, 193, 204, 206 and 209 of this Appendix were utilized in full for the purpose of which these were sanctioned. The Utilization Certificate in respect of these grants may be prepared and sent to the sanctioning authority of these grants at the earliest. The grants shown at Sr. No. 32, 35, 122, 128, 180, 181, 182, 183, 184 and 201 as

shown in Col. No. 10 of this Appendix were fully utilized and utilization certificate sent to quarter concerned.

6. LOANS:

- (i) The position of Loans received by the Corporation and outstanding for repayment as on 31.03.15 is depicted in Appendix D to the Report. The statement of expenditure duly verified by the Accountant General, Haryana in respect of loans advanced to PWD (Public Health) for execution of different nature of works as deposit work as shown at Sr. No.1 to 25 of this Appendix and even in respect of those which already stood repaid were not obtained so far. The matter may be taken up with the quarter concerned and the expenditure statements duly verified by the Accountant General Haryana in respect of all such deposits may be expedited now.
- ii) The loans as shown at Sr. No. 26(A,B,C) to 28(A,B,C) of this Appendix were raised by the Corporation during the year 2008-09 & 2009-10 from National Capital Region Planning Board, New Delhi, for payment of Corporation shares towards cost of works/Projects being executed by NBCC Faridabad under JNNURM Scheme. Accordingly, out of these loans Rs.605.49 lacs, Rs.746.03 lacs and Rs.584 lacs were advanced during the year 2009-10, 2011-12 and 2012-13 respectively to NBCC Faridabad so as to maintain a revolving Fund of Rs.10 crore for execution of various works as deposit work by the said agency under JNNURM Scheme of the city. As per Memorandum of agreement dated 22.12.2006 executed between Govt. of India, State Govt. and Municipal Corporation Faridabad, the record of utilization of amount advanced to NBCC was to be checked by audit for verification of proper utilization of the loan but the record of utilization of amount advanced to NBCC was not arranged for audit check for the purpose of verification of proper utilization of amount of these loans. The complete record of utilization of these loans may be obtained from the NBCC now at the earliest and made available for audit check.
- iii) The loan as shown at Sr. No.29 of this Appendix were raised by the Corporation during the year 2010-11 from Municipal Corporation Gurgaon for payment of Solid Waste Management Treatment Plant and Development Works to the tune of Rs.9940.52724 lacs was lying unpaid as on 31.03.15.

- iv) The loan at Sr. No. 30 of the Appendix was also raised from Director, Local Bodies, Haryana, Chandigarh during the year 2010-11 as a Bridge Loan for various JNNURM Project to the tune of Rs.5000 lacs was still lying unpaid as on 31.03.15.
- v) Balance amount of loan for Rs.536.32 Lacs and Rs.1337.59 Lacs shown at Sr. No. 31 & 32 of this appendix raised from NCRBP for the Infrastructure Development and Integrated Solid Waste Management Project was outstanding as on 31.03.15.
- vi) The loan shown at Sr. No. 33 of this Appendix was raised from HUDCO during the year 2014-15 for augmentation of water supply under Jnnurm Project to the tune of Rs.5000 lacs (Rs.4971.91) Lacs was still in balance as on 31-03-2015.

7. TEMPORARY ADVANCE:

The position of outstanding Temporary Advances against Govt. Departments/Agencies, various Departments and Officers/Officials as on 31.03.2015 has been depicted in Appendix 'E' to this report. Heavy amounts of outstanding advances to the tune of Rs.7235279595.00 deserve immediate suitable action by the Municipal Administration for getting these advances adjusted or refunded forthwith to the Corporation Fund under intimation to audit. Temporary Advance is to be granted only when the amount is required for immediate use. The grant of frequent advances deserve to be discouraged as undue retention of cash drawn as advances tantamount to temporary misappropriation of Municipal Corporation Funds by the concerned officer/officials in whose favour such advances are granted. Strict financial parameters may be fixed while granting Temporary Advances. The instructions contained in Local Govt. Department memo No. 20/3/7/78-5CII dated 3.1.79 may also be adhered to for granting advance in future and immediate steps be taken for early adjustment of these outstanding advances on priority.

8. ARREARS OF RENT/TAXES & OTHERS:

Even though the Demand & Collection Registers of various taxes, fees, levies, charges etc; were not maintained or lying incomplete without proving accuracy of demands, collections and arrears by striking horizontal and vertical totals of all the Registers of Demand & Collections meant for different Taxes/Fee/Levies etc. yet as per figures supplied by Municipal Corporation Administration, heavy amounts on account of various Taxes/Fees/Cess etc. viz;

Fire Charges, Development charges, Show Tax, House Tax, Water & Sewerage charges etc; etc; as detailed in Appendix 'F' to this report were outstanding. Even the required targets of recovery as fixed by the Director, Urban Local Bodies Department, Haryana circulated vide Director, Local Audit, Haryana memo No. III(37)Vol.XXII-70(220) dated 12.3.70 were not achieved nor any concrete efforts appeared to have been made to liquidate arrears and results thereof intimated by the Corporation Administration. The Demand & Collection Registers may be updated, balanced correctly and amount of arrears be recovered now by resorting the provision of Section 130 of the Municipal Corporation Act, 1994 so that the provision of Section 374 of the Act ibid in this regard may not favour the Tax/Cess payer and resultantly the Corporation may not sustain any financial loss due to its own fault.

9. CATTLE POUND:

Cattle Pound was not operated by the Corporation during the year 2014-2015.

10. PROVISIONAL PAYMENTS:

Provisional payments for Rs.16,73,797.75 were made during the year 1991-92 for installation of street light but this was not got regularized/settled upto 31-03-2015. Sincere efforts may be made now to get them regularized in the interest of the Corporation by expediting the requisite action for seeking approval of the competent authority.

However, no provisional payment was made during the period under report i.e. year 2014-15.

11. RETRENCHMENTS:

Rs.16,26,322/- were retrenched during the year 2014-15 owing to wrong calculations in the payment bills/irregular/avoidable and excessive claims during the course of pre-audit of various payments. Internal checking of the accounts may be strengthened to avoid such re-occurrence in future.

12. House Tax:

- i) The computerized House Tax Assessment/Demand & Collection Registers were being maintained by the Corporation from the years 2000-

2001 to onwards instead of maintaining registers on prescribed forms namely TS-I, TS-5 as per relevant rule mentioned in chapter VII of the Municipal Account Code, 1930. The accuracy of computerized registers particularly the demand and collection register could not be proved because of the reason that there were no prescribed monthly collection columns as per computerized register therefore, horizontal and vertical totals could not be struck and accuracy of page-wise Demand & Collection checked. There were cuttings/overwriting, additions alteration etc. on the computerized formats without proving the accuracy of demand and collection as per provision contained in Municipal Account Code in Chapter-VII. Moreover, House Tax D&C Register for the year 2009-10, 2010-11 & 2011-12 were not maintained. The occurrence of short/less realization even embezzlement etc. cannot be ruled out. Necessary certificate as noted below on D&C Register/G-8 receipt book by Tax Superintendents/ZTOs/STO as the case may be, which are required to be recorded on D & C register and also on the G-8 receipts through which income of House Tax is realized, were not recorded which stands objected by the Audit specifically through detailed requisition in this behalf vide No. MCF/JD/2006/79 dated 31.3.06 issued by the Joint Director (Audit),Municipal Corporation as well as Audit Para 12 for the year 2005-06, 2006-07, 2007-08, 2008-09, 2009-10, 2010-11, 2011-12, 2012-13, 2013-14 and 2014-15. The serious irregularities in maintenance of record are noted below for taking of necessary action as soon as possible:-

- a) Page count certificate that the register contained___ page from _____ to _____.
- b) That the entries in registers have been correctly/accurately brought from the assessment register Form T.S.I. or the Tax Register TS-3 or TS-5.
- c) That the total demand agreed with the totals in the Assessment Register of Tax Register.
- d) That all arrears due on account of previous years have duly been included accounted for in the Tax Demand & Collection Register of the succeeding/current year.
- e) That all potential value G-8 receipts vide which amounts of House Tax were realized had been posted in concerned register.

(ii) Not only the above technical omissions/commissions/mistakes have not been taken care by Corporation but serious irregularity with regard to the assessment of House Tax with reference to the previous assessment for suitable enhancement thereof, inclusion of new properties for House Tax with reference of the building applications Registers/building application composition registers etc. their prints have also not been preserved. This was irregular and requires immediate attention of Corporation/ Administration for ensuring credit of total income realized under various head during the period referred in Para was credited in Corporation Fund and that no amount was embezzled or misappropriated by any official.

13. Cases of Establishment:

(i) Non-Recovery of Festival and Wheat advance:

Recovery of due installments of Festival and Wheat advance amounting to Rs. 2201400/- and Rs. 1727000/- respectively given to the employees were not recovered from their salaries as per detail given in the Appendix to Audit Requisition No. 6 dated 11.03.15 as yet whereas it was required to be recovered before the close of financial year 2014-15 as per terms and conditions mentioned in the letter issued from the office of the Additional Chief Secretary to Govt. Haryana, Finance Department memo No. 36/01/2010-WM(6) and 46/01/2004-WM(6) dated 20.04.2014.

Non-recoveries of these advances from employees are serious irregularity/lapse on the part of dealing officials which tantamount a loss to Municipal Corporation Fund. Necessary recoveries of outstanding amount of advances/loans may be made good from the employees forthwith besides suitable action against the dealing officials who fail to recover the amount of advances as per Govt. instructions dated 20-04-2014 ibid under intimation to audit.

(ii) Non Recovery of HBA/Loans from the employees:

House Building Loans were sanctioned to the Corporation Employees as mentioned in Audit Requisition No.03 dated 21.03.2015 during the period 10/2012 to 03/2013 as per entry recorded at Page No. 4083 to 4291 of Demand & Collection Register (R-12). But recovery of due monthly installments amounting to Rs. 7492579/- only were either discontinued or intermittently made or not made without quoting any reasons and the orders of competent authority.

Non-deduction of monthly installment of House Building Advance is sheer violation of Rule 10.10 of PFR Vol.-I/Part-I and instructions of the Govt. issued from time to time. Requisite recovery of due installments may be made with penal interest

and posting thereof be made accordingly in Demand & Collection Register (R-12) against the account of employees forthwith. The relevant record duly complete in all respect may be produced to audit for necessary check.

14. Irregular, Excess and Avoidable payments:

A MoU was signed between Corporation and Axis Bank NIT 1-2 Chowk Faridabad for installing an ATM in the premises of Corporation Office NIT at the nominal monthly rent of Rs.1/- p.m. for use of General Public and Employees of the Corporation. Accordingly, sub-electricity connection from the main electricity connection of Corporation Office bearing A/c No.N5N4-008 was provided on the condition that the payment of electricity tariff bill for running the ATM will be paid by the Axis Bank on the basis of consumption of unit shown by sub-electricity meter. But on the contrary, Corporation has made avoidable payment to the tune of Rs. 298103/- as worked out below, since installation of ATM i.e 03-10-2009 and continuously doing so on the receipt of each electricity tariff bill without claiming the share of payment from the Axis Bank. This is a serious lapse and specially brought to the notice of the Commissioner, Municipal Corporation, Faridabad to direct the officer/official concerned to claim/recover the share of payment of electricity tariff bills amounting to Rs. 298103/- form Axis Bank now and regularly on the receipt of each tariff bill in future alongwith rent charges for installation of Dish Antenna of ATM, renewal fees thereof and rent of premises under intimation to audit for scrutiny at the earliest.

Date of connection/Billing Period	30.10.2009 to 01.05.2015
Unit consumed as per reading of Sub-Meter as on 23.05.2014	39747 unit
Rate of electricity charges	Rs.7.50/- per unit
Amount to be recovered ($39747 \times \text{Rs.7.50}$)	Rs.298103/- only

15. Serious Irregularities in Non-return of used/closed G.8 Receipt Books of Potential Value:-

G-8 receipt Books of Potential Value of paramount importance ranging from the period 9/2000 to 3/2015 as per detail mentioned in Audit Requisition No. 07 dated 17.03.2015, was issued to various officials of all zones of the corporation for collecting the income were not found returned in stock register after use/close

whereas fresh G-8 receipt books were issued uninterruptedly without ensuring, the income collected from used/closed up receipt books deposited into Corporation Fund intact by the concerned officials. Non-return of these G-8 receipts books of Potential value to stock is not only a serious lapse/irregularity on the part of officials/controlling officers concerned but also in contravention to rule IV.4 of Municipal Account Code, 1930. Non-return of these G-8 receipt books by the officials and non-watching the return thereof to stock by the controlling officers is a matter of suspicion of misusing by the officials concerned which may leads to every chances of mis-utilization/misappropriation/embezzlement etc. of corporation income. The Commissioner Municipal Corporation is urged to pay special attention over it and take suitable action against the delinquent officials besides taking necessary steps to ensure the return of used/closed-up receipt books of potential value to stock forthwith now and invariably in future to mitigate the chances of mis-utilization, misappropriation and embezzlement etc. under intimation to audit for scrutiny.

16. Short Recoveries/Non Recoveries and Loss of Revenue:

As per provisions of the Rules in the Municipal Accounts Code, 1930, recovery of the cost of materials issued to the Contractors was required to be made from the running bills of the development works payable to the Contractors from time to time, but as per Central Store Register the recovery of 55854 Cement bags @ Rs.150/- per bag amounting to Rs.83,78,100/-issued to various contractors as per details given in Appendix "G" were still pending since long. The accumulation of recoverable amount as cost of cement bags against the Contractors was due to negligence of the Engineering Cell of the Corporation who did not bother for this recovery and issued cement bags to the contractors sometimes even without keeping in view the genuine requirement in case of each development work at the time of issue. It was strange enough to note that even the recovery of cement bags against such contractors was pending who had left to execute work of the Corporation at present. The Chief Engineer may look into the matter and ensure the recovery of cost of cement bags either from the contractors or officers/officials who failed to take timely action to recover the cost of cement bags at the time of admitting the final payments to the contractors. Similarly some of the contractors have changed the names of their company and are executing the developments works of the Corporation under different other names, such contractors/agencies may also be identified/recognized and pending recovery of cement bags may be made from them. In some cases the payment of final bills and securities are might be pending with the Corporation then in such cases the recoveries may be effected from such contractors with their consent or otherwise while releasing such pending payments. The needful may be done now unless justified.

- ii) The following investment of FDR's as per Investment Register of General Provident Fund for the period 04/2009 to 03/2010, as detailed below were encashed after the due date of maturity and re-invested after a gap of 6 to 22 days resultantly General Provident Fund Account suffered a loss of interest to the tune of Rs. 4,08,381/- only which could have been earned if the maturity dates of these FDR's are extended on the date of maturity.

Sr.No. Of FDR in Investment Register	FDR No./Name of Bank	Investment of Maturity	Date of Maturity	Date of Re-Investment	Loss of Intt.@ 3.5%p.a.
497	TDR778883/ Allahabad Bank	16158764	28.08.09	03.09.09	9246/-
504	TDR960951/ Allahbad Bank	48393750	13.06.09	07.07.09	1,11,372/-
507	TDR123534/ Allahabad Bank	38467225	21.04.09	08.07.09	2,87,713/-
				TOTAL	4,08,381/-

17. Budget:

i) Income

A glance at the income side of Budget for the year 2014-15 reveals that targeted figures of income under the heads given below were not achieved. It appears either required efforts to achieve the target of income were not made or inflated figures were shown while framing the Budget estimates, which deserve to be looked into for taking immediate suitable necessary action to prepare the budget strictly as per provisions contained in the chapter-II of Municipal Account Code, 1930.

Sr. No.	Head of Accounts	Targeted figure of Income (Rs.in lacs)	Achieved figures of income (Rs. in lacs)
1	Solid Waste Management Fees from Household of NIT	5.00	3.20

2	Income from Planning Branch	21083.00	8451.15
3	Water uses charges	2500.00	1462.93
4	Sewerage charges	100.00	83.54
5	Advertisement charges	437.00	98.78

18. MISCELLANEOUS:

- (i) Rs.100 lacs were transferred from Corporation Fund to Pension Fund with the sanction order of Commissioner dated 08.05.13 in anticipation of approval of Govt. which has not been obtained as yet. The same may be expedited and shown to audit lest it may turn out a case of irregular Expenditure.
- (ii) Reconciliation of balances of General Provident Fund with that of balances shown in Bank Pass Book of GPF issued to individuals for the period 04/10 to 03/14 has not been done. Needful may be done now and compliance shown to audit so that accuracy of General Provident Fund can be ensured.
- (iii) The monthly balances of General Cash Book of the Corporation Fund were still not reconciled with the balances of banks as already pointed out vide para No.16 (i) & 15(i) of Annual Audit Report for the year 2004-05, 2007-08, 2008-09, 2009-10, 2010-11, 2011-12, 2012-13, 2013-14 and 2014-15 respectively. This was a serious matter and again brought to the notice of Commissioner for directing the Financial Controller of the Corporation to get the needful done at the earliest without further delay.
- (iv) The accounts of General Provident Fund of the Corporation Employees were lying incomplete since 2009-10. The postings in PF-1 Register were not made and balances at the close of year of each employee were not worked out since long. Similarly, the balances of PF-1A Registers at the close of year were not worked out since 2009-10. The balances of GPF accounts (PF-4) at the close of each month were not worked out and reconciled with the balances of Bank Pass Book/other investments since 2009-10. The Investment Register (PF-5) of GPF was also lying incomplete as the investments made with various banks out of GPF were entered therein but summary of total investments at the close of each month with date of maturity with maturity value of each investments

were not recorded and the Register was also not signed by the authorized Officer. This was not in order and matter is brought to the notice of Commissioner for getting the needful done without further delay and regularly in future.

- (v) It has been observed that several stock registers (G-29), Moveable Property Registers (G-31) and Repair Registers and other registers were being maintained and in-use in different Branches/Works Divisions/Zonal Offices of the Corporation but Inventory Registers at the level of each Branch/works division/zone were not maintained and the Sr. No./page No. of Inventory Register at which a particular stock register/property register/repair register/other register entered were not recorded on these registers. In absence of which proper check over the maintenance of stock registers in use could not be exercised in audit. Similarly, the total No. of Immoveable Properties Registers on R-I was neither pointed out nor could be ascertained. The triennial physical verification of the balances of items as per stock registers and property registers as required vide rule XVII.12 of Municipal Account Code, 1930 was not carried out since long. This being a serious matter, is brought to the special notice of the Corporation/ Commissioner/ each Head of Branch for getting the needful done now and ensuring proper maintenance of stock record in future besides pointing out the results of physical verification of stock.
- (vi) No action with regard to approval of site plan for erection of Communication Tower was taken by MCF under Chapter XIV of Haryana Municipal Corporation Act, 1994. In compliance of the orders of Commissioner MCF issued vide order No. MCF/JCT/2007/1165 dated 25.10.07 and Government of Haryana in Urban Local Bodies Department Gazette Notification No. 3/7/2003-R1 dated 12th August, 2009 (Haryana Municipal Corporation Erection of Communication Towers Bye-laws, 2009), Separate License Registers in respect of installation and license fee on account of installation of communication towers erected within the MCF limits were not maintained. As such licenses issued and fee realized thereof could not be checked in audit. Needful may be done now and the compliance point out to audit at the earliest.
- (vii) Municipal Corporation has been empowered to make bye-laws on following matters under section 392 of Haryana Municipal Corporation Act, 1994 but bye-laws on these subjects have still not been framed. The

same may be framed at an early date for smooth functioning of Municipal Corporation:-

- a) Taxation
 - b) Water Supply, Drainage, Sewerage disposal
 - c) Streets
 - d) Buildings
 - e) Sanitation & Public Health
 - f) Public Safety and suppression of Nuisances
- viii) As per Director, Urban Local Bodies, Haryana, memo No.7A-PA-DVD-01/39877 dated 20.09.2001 vide which, while issuing NOC to install a Tower, Security of Rs.50,000/- per tower, installation Fee for Rs.20,000/- and license fee Rs.10,000/- per annum were not charged/accuracy could not be verified due to non maintenance of Demand & Collection Register.
- ix) As per Haryana Municipal (laying of Communication & Cable Dish Antenna) Bye-laws, 2007 every Service Bonds should pay Rs.5000/- + Rs.3700/- on account of installation fee/removal fee for dish antenna and Rs.2500/- as annual fee for ATM dish Antenna as per Rule 5 ibid. Similarly, Rs.20/-per month per cable connection as per rule 7 ibid is to be charged, but neither such recovery was made nor Demand & Collection Register was maintained by the Corporation.
- x) No data/accounts of Municipal Tax collected @ 5 paise per unit of consumption of electricity as per Director, Urban Local Bodies Haryana, memo No. 5-A/93/6169 dated 16.5.2000 in the urban area was obtained from the HVPN by the Corporation to watch the accuracy of payment of Tax collection to the Municipal Corporation by way of making adjustment in the street light electricity consumption bills. Recoverable amount of tax on this account may make now and credit pointed out.
- xi) Khasra and Town plans in respect of Municipal Corporation Immoveable properties were not prepared for better regulation and optimum use which is going rise to numerous encroachments and adverse possession.
- xii) Appreciable number of store/stock items including machinery and vehicles etc. cost lacs of rupees having been rendered unserviceable/obsolete due to non use or due to normal wear and tear were lying decomposed in stores or in open as junk or want of

disposal/auction with the result such stores were deteriorating and diminishing further in value.

19. Audit Requisitions/Objections:

The Audit requisitions No. 02, 03, 04, 05, 06 and 07 were also outstanding which may be attended to at the earliest.

20. CONCLUSION:

Appropriate steps were not taken to settle the outstanding Objections/Audit Paras. Important record involving Corporation revenue was again not made available to audit (Para 2-A); Heavy liabilities on account of repayment of Loans, payment of electricity charges and outstanding bills payable to the Contractors were pending and needed special attention of the Municipal Administration for augmentation of resources of revenue (Para-3); Unspent balances of Grant-in-aid and their utilization beyond the stipulated period as per terms of sanction awaiting regularization from the Funding Agencies (Para-5); Temporary advances awaiting adjustment of accounts were noticed (Para 7); Arrear of rent, taxes and other dues requiring attention for liquidation awaited (Para 8); Concrete steps were not taken for getting the provisional payments regularized (Para 10); Retrenchments were found and made during pre-audit of bills presented to audit (Para 11); Taxation of properties was not done because of non completion of Demand and Collection Registers on the basis of Final Taxation (Para 12); Recovery of Festival & Wheat Advance and House Building Loan were not recovered (Para 13(i)&(ii)) Avoidable payments of electric tariff bills were made (Para 14); Used/Closed up G.8 receipts books of potential value were not return to stock (Para 15); Cost of Cement bags issued to Contractors was outstanding (Para 16(i)); Targeted figure of income under different head of accounts were not achieved (para 17); Non reconciliation of General Cash Book, and General Provident Fund were noticed (Para 18(ii) & (iii)); Steps to augment new resources of income of the Corporation by implementing various Bye-laws were required (Para 18 (vi & vii)).

However, my sincere thanks are due to the Corporation Officers and staff for extending co-operation to audit to discharge arduous nature of duties.

Sd/-
(ANAND SAWRUP)
Director,
Local Audit, Haryana,
Panchkula.

APPENDIX –A

As referred to in Part-I of Annual Audit Report on the accounts of Municipal Corporation, Faridabad for the year 2014-15.

Statement showing the position of outstanding Paras with brief details/Audit Requisitions/ Minor Objections for the period upto 31.03.2015.

(a) Embezzlement/Temporary Misappropriation/Shortage and likely cases of Misappropriation.

Year/Period	No. of Paras involved	Remarks/ Amount where-ever involved
4/71 to 3/72	12(iii) & 14(a)	
4/68 to 3/69	9(i)(ii)	
4/71 to 3/72	12(iii) & 16(a)	
ii) FARIDABAD COMPLEX ADMINISTRATION, FARIDABAD.		
1973-74	17	Rs.288/-,26341/-,200/-, 218/-
1974-75	22	Rs.115.90, Rs.482/-
1981-82	14(i),14(ii),14(iii)	Rs.814/-, Rs.8347.13, Rs.6359.25,
1982-83	14(a),14(b)(i),14(b)(iii), 14, 26(i)	
1984-85	12(ii)	
1985-86	23(iv)	
1979-80	13(iii)	
1980-81	12	
1986-87	13	Rs.37537.32
	31(i)	Rs.1667.70
1987-88	13(ii)	Rs.4421.80
	13(i)	Rs.97796.08
	13(ii)	Rs.3685.60
	13(iii)&(iv)	Rs.175/-,Rs.315-80 Rs.200/-, Rs.100/-, Rs.100 and Rs.200/-
1989-90	13(i)	
1990-91	13(iv)&(v)	
1991-92	13(i)&13(ii)	Rs.1754.60, 497-75 & Rs. 626/-
1992-93	12	

1993-94	12	
1995-96	18(iii)	
1998-99	13(a)	Rs.100949/-and Rs.22167.99
2000-01	14	Rs.14214.19

(b) Short recoveries/Non recoveries and loss of Revenue.

i)ERSTWHILE MUNICIPAL COMMITTEE,NIT FARIDABAD.		
1/61 to 9/61	11(a)	Rs.3016.62 & 4634-83
4/63 to 3/64	9(ii)	
10/63 to 3/64	22(a)	Rs.18405.31 & Rs.1866-69
4/68 to 3/69	11(ii),22(b)	
4/67 to 3/68	9(iv),12(iv)	
4/68 to 3/69	12(i)	
17.12.64 to 3/65	17(a)	
4/69 to 3/70	17(b)	
4/65 to 3/66	15(ii)	Rs. 398000/-
AE Inspection note dt.2.12.70	11(ii)	
4/66 to 3/67	9(i)	
	9(ii)	Rs.1401.32
	10(iv)	Rs. 1040/-
4/66 to 3/67	13(i)	
4/67 to 3/68	14(ii)	
4/68 to 3/69	13(i),13(ii)	
	14(iii)	
4/69 to 3/70	10(i)	Rs.6640.20
	10(iii)	
	14(ii)	
4/71 to 3/72	13(i),13(ii)&13(iii)	
	17(ii)	Rs.9535.89
ii)Erstwhile Municipal Committee, Ballabgarh.		
1/4/63 to 9/63	11(a)	
4/64 to 3/65	10(ii)	
4/4/65 to 3/66	7(iii)	
5/4/66 to 3/67	16	
6/4/67 to 3/68	11(i)	
4/69 to 3/70	12(iii)	
8.10.69 to 14.01.72	9(i)	Rs. 1399.43

	14(i)	Rs.1380/-
	14(iv)	
	16(iii)	
iii)Erstwhile Municipal Committee, Old Faridabad		
1964-65	14(ii)	
4/67 to 9/67	10	
10/67 to 9/68	11	
10/68 to 3/69	14(iii)	
4/69 to 3/70	9(iii)	Rs.914.82
A.E.Inspection Note.dt.1.5.71	1(iii)	
4/70 to 3/71	9(ii), 9(iii)	
4/70 to 3/71	9(v)	
4/71 to 3/72	11(b)	
iv)Faridabad Complex Administration, Faridabad		
1972-73	14(ii)	
1972-73	16(ii)	
	17(iii)	
1973-74	14(a)	Rs. 63800/-
	14(b)	Rs. 2197.15
1973-74	15(a)&15(b)	
1974-75	15	
1975-76	19(b)	
1974-75	14(a) & 14(b)	Rs. 1705.20, Rs.144/- & Rs. 817.05
	14(iii)	
1976-77	17(a)	Rs. 4083.60
1975-76	20(i), 20(ii)	Rs. 4570/- and
1977-78	11&12	Rs.81264.49,
1978-79	12(ii),13(ii)	Rs.56306.86,
1979-80	17(iii)	Rs.9400/-Rs. 1733/-,
1981-82	16(iii)	Rs. 6937.19 Rs.4000/-
	21(i),21(iii)	
1976-77	14,18	
	20(i) & 21(i)	Rs. 10175.12
	20(i)	Rs.7339/-
	20(ii)	Rs.2190/-
1978-79	11	Rs.3876.75
	12(ii)	Rs. 56306.86
	13(i)	Rs. 19551/-
	14©	Rs. 31930.30, Rs. 1460/-, Rs.200/-, Rs. 1285/-

	19(i)	Rs. 1460/-
	19(iv)	Rs. 1285/-
1979-80	10(ii)	Rs. 930.62
	11(d)	Rs. 7603.07
	16	
	18(iii)	Rs. 3678/-
1979-80	20(i)	Rs. 175538/-
1979-80	20(iii)	Rs. 4628.45
1980-81	13(ii),14(ii),14(iii)	
	14(iv)	Rs. 9596/-
	18(ii),19,23(ii)	
1981-82	12(iv),13(i)	
	13(ii)	Rs.7660/-
	13(iii)	Rs. 109974.21
	13(iv)	Rs. 165115/-
	16(ix),18(i),	
	18(iii)	Rs.7566/-
1981-82	19(iii)	Rs. 84000/-
1982-83	13(i)	Rs. 25880.40
	13(ii)	Rs. 19633.12
	13(iii)	Rs. 5069/-
1983-84	13(ii),17(a)	Cost of 5917.8 Ltrs.
1984-85	16(i), 16(ii)	Rs.9030/- and Rs. 4501.92
	17(i),18(i)	
	18(i)	Rs. 23773.07
	20	Rs.5105/-
1985-86	13(v)	Rs. 18482.48
	18(viii)	
	20(ii)&20(v)	Rs. 1897.44
	20(vi),20(vii)	Cost of 104 Ltrs. Not recovered.
	21(i)	Rs. 75585/-
	21(iii)	Rs. 96635/-
	21(iv)	Rs. 951.95
1986-87	15(i)	Rs.982/-
1986-87	15(iii)	
	15(v)	Rs. 3925.70
	16(i)	Rs. 9522.66
	16(ii)	Rs. 6804/-
	16(iii)	Rs.750/-
	16(iv)	Rs. 15400/-
	16(v)	Rs. 2298/-

	16(vii)	Rs. 1275/-
	16(viii)	Rs. 751.30
1986-87	16(ix)	Rs. 8035.41
	16(xi)	Rs. 1134/-
1986-87	18(i)	
	18(ii)	Rs.96004/-
	18(iii),18(iv),19(i)	
	19(iii)	Rs. 278961.95
	20(vii)	
	21(i)	Rs.15000/-
1986-87	21(iv)	Rs.90869/-
	23(i)	Rs.515908/-
	24(iv)	Rs. 19650/- and Rs. 656.26
	24(vi)	
	27	Rs. 35000/-
	28,31(vii)	
1986-87	32(i)	
	37(i)	Rs. 2560/-
	39(iii),41(x)	
1987-88	19	
	21(i)	Rs. 172538/-
	22(iii)	Rs. 193242/82
	23(v), 23(ix)	Cost of 600 Ltrs. Diesel.
1988-89	16(iv)	Rs. 37100/-
	16(v)	
1988-89	16(vi)	Rs.143060.60, Rs.4297.60
	16(vii)	Rs. 2640/-
	19(iv)	
	20	Rs. 4750/-
	21	Rs.44250/-
	23(ii)	Rs. 1341/-
1988-89	17(ii)	Rs. 10366.29
	17(iii)	Rs. 7036.80
	17(iv)	Rs. 268.16
	17(v)	Rs. 689.50
1989-90	17(vi)	Rs. 8330/-
	17(vii)	Rs. 15000/-
	17(xi)	Rs. 2000/-
	18(i)	
	20(ii)	Rs. 2411/-

	21(i)	Rs. 20000/-
	21(ii), 21(iii),22(ii),22(iii)	
1989-90	22(iv)	Rs. 4532/37 & Rs. 694379.75
	23(i)	
	23(ii)	Rs.9700-50
	24(iii),24(vii)	Cost of 100 Ltrs. Diesel
	26(i)	Rs.4661/-
	30(i)	Rs. 11850/-
	30(ii)	Rs. 33916.53
	38	Rs. 5260/-
<u>Examiner's Inspection</u> <u>Note dated 28/11/91</u>	I(vi)	
1990-91	17(i)	Rs. 2200/-
	17(ii)	
	21(ii)	Rs. 11.50 Lacs
	23	
	25	Rs. 18750/-
	26(ii)	
1993-94	18(ii)	Rs. 13788/-
	18(iv)	Rs. 9605/49
1994-95	15(i), 15(ii)	
	15(v)	Rs. 4709/20
	15(vi)	Rs. 3022/07
1997-98	15(vii)	Rs. 400964/35
	14(ii)	Rs. 82100-71 & Rs. 30832.35
1995-96	16(i)	Rs. 4480-47
	16(ii) & (iii)	Rs. 427530/- and Rs. 642645/80
1996-97	13(e)(i)	Rs. 3592125/-
1997-98	(i)	Rs. 128866/-
<u>Joint Director's Inspection</u> <u>Note dated 05-01-2001</u>	4&5	Rs. 15783/- & Rs. 74458/-
2000-01	13(i)	Rs. 15250/-
	13(ii)	Rs. 123713/-
	13(iii), 13(iv)	
	13(v)	Rs. 2500/-
	13	Rs. 1949072/-
2003-04	13(i)	Rs. 37518/- and Rs. 12492/-
2004-05	13(i)	Rs. 75600/-

2004-05	13(ii)	Rs. 12150/-(Rs. 5000/- +7150/-)
2004-05	13(iii), 13(iv), 13(v), 13(vi)	
2005-06	12(a), 12(b), 12(c), 12(e) 12(f), 2(h)	
	12(i)	Rs. 1278312/-
	12(j),16(iii),16(iv),16(v)	
2006-07	7(ii)	Rs. 38220/-
	13(i)	Rs. 2564/-
	13(v)	Rs. 25744050/-
	13(x),13(xi)	Rs. 100.64, Rs.19 Crores
2007-08	14(i)	Rs. 25,97,422/-
	14(ii),	Rs. 46,28,703/-
	14(iii),14(vi),14(viii)	
2008-09	14(i)	Rs.3,73,459/- (Loss of Intt. GPF)
	14(ii)	Rs.3,13,874/- (Loss of Intt. Pension Fund)
	14(iii),14(iv)	
	14(v)	Rs.93,44,250/-(Recovery of Cement Bags)
	14(vi)	Rs.95,579/-, Rs. 286/- (Dishonour of cheques).
2009-10	14(i)	Rs.68,48,982/- (Dishonour of cheque)
	14(ii)	Rs.1,19,663/-(Loss of Intt. GPF)
	14(iii)	Rs.1,73,752/-(Loss of Intt. Pension Fund)
	14(iv)	Rs.90,21,600/-(Recovery of Cement Bags.)
2010-11	14(i)	1,64,73,810.80 (Dishonour of cheque)
2010-11	14(ii)	Rs.53,518/-(Loss of Intt. GPF)
	14(iii)	Rs.1,26,493/-(Loss of Intt. Pension Fund)
2011-12	14(i)	Rs.1,12,87,568/- (dishonour of cheques).
	14(ii)	Rs.75,199/- (Loss of Intt. GPF)

	14(iii)	Rs.1,10,302/- (Loss of Intt. Pension Fund)
	14(v)	Rs.91,33,350/- (Recovery of Cement Bags.)
2012-13	14(i)	Rs.1,03,15,396/- (Dishonour of Cheque)
	14(ii)	Rs.80,201/- (Loss of Intt. GPF)
	14(iii)	Rs.5,37,387/- (Loss of Intt. Pension Fund)
	14(iv)	Rs.89,61,600/- (Recovery of Cement Bags.)
(c) (i) Excess, Irregular and Avoidable Payment Establishment Including Cases of (i) NIT Faridabad		
1988-89	(16(i))	Rs.3300/-, 13200/-
4/66 to 3/67 ,4/67 to 3/68	10(iii), 10(viii)	Rs. 1316.56, Rs. 1060/-
4/60 to 3/70	10(ii)	Rs. 4350/-
	10(iii)	
	18(ii)	Rs.996.25
Examiner's Inspection Note dated 27.1.72	1(i), 1(ii)©	Rs. 20/- & Rs. 14.50
4/71 to 3/72	12	
ii)Erstwhile Municipal Committee, Old Faridabad		
10/68 to 9/69	9(d)	
iii)Faridabad Complex Administration		
1977-78, 1979-80	16(i), 17(ix)	Rs. 2733.50 & Rs. 481.50
1980-81	13(viii)	
1983-84	14(ii)	
1981-82	12(i)	
1983-84	14(i), 14(iii),14(v),14(vi)	
1985-86	13(vi), 13(viii),13(xii)	Rs. 13999-67
	14(i)	Rs. 9350/-&Rs. 134053/-
	19(i), 19(ii)	Rs. 2850/-
1986-87	20(i)	Rs. 19612.90
	20(ii)	Rs. 2255.20
	20(iii)	Rs. 1785.75
1986-87	20(v)	Rs. 14545.15
1987-88	14(ii)	Rs. 33937.85

	14(i)	Rs. 25979.63
	14(iii)	Rs. 3420/-
	15(vi)	
1988-89	16(i)	Rs. 3300/-
	16(ii)	Rs. 13200/-
	16(ix)	Rs. 74300/-
1989-90	17(viii), 17(ix)	Rs. 70041.80
1991-92	18(ii)	Rs. 27321.85
	14(ii)	Rs. 1278/-
1994-95	13(i)	
1996-97	12(i)	Rs.3135/-
	12(ii)	Rs. 30460/-
1998-99	14	Rs. 226946.70
1999-2000	14(b)	Rs. 29165/-
1999-2000	16(a)&(b)	Rs. 214500 & Rs. 831190.10
	15©	Rs. 22000/-
2000-2001	12(b)	
2002-2003	12(i)	Rs. 61842/-
	12(ii)	Rs. 20182/-
2004-05	14(i)	Rs. 90174/-, 84624/- & Rs. 4500/-
2010-11	13(ii)	Loss of Rs.58,948/- on a/c of purchase of Diesel from Mkt. instead of Oil Corporation still not recovered from the official at fault.
	13(iii)	Loss of Rs. 4,51,500/- on a/c of excess payment on increased rates of RCC pipe still not recovered from official at fault.
	13(iv)	Excess payment of salary Rs. 2544/-, Rs.5136/- & Rs. 5136/- still not recovered from Sh. Rajender, Sh. Ami Lal & Sh. Ombir respectively.
2011-12	13(i)	Rs.13,41,222/-
	13(ii)	Loss of Rs. 42,698/ on account of purchase of

		Diesel from Mkt. instead of Oil Corporation due to non renewal of licence.
2012-13	14(i)	Loss of Rs. 11,933/- on account of purchase of Diesel from Mkt. instead of Oil Corporation due to non renewal of licence.
	14(ii)	Excess payment of Rs. 98,496/- to Sh. Sant Lal S/o Gyasi Ram
	14(iii)	
d)Irregularities in work Accounts:-		
i) Erstwhile Municipal Committee, NIT Faridabad.		
4/63 to 9/63	16(iii)	
9/69 to 3/71	12(i)	
1981-82	15(i)	
1988-89	15(v)	Rs. 12500/-
17.12.64 to 3/65	9(b)	
4/68 to 3/69	22(i),22(ii)	Rs. 60094.85
4/69 to 3/70	19(i)	Rs. 5000/-
ii)Erstwhile Municipal Committee, Ballabgarh		
4/67 to 3/68	10(x)	
10/69 to 14.1.72	9(ix),16(ii)	
iii)Erstwhile Municipal Committee, Old Fardiabad		
1962-63	8(d),	
4/63 to 3/64	7(e)	
10/69 to 3/71	12(ii), 12(iii)	
4/71 to 14.1.72	12(i)	
(iv)Faridabad Complex Administration, Faridabad		
1973-74	19(b)	
1974-75	18(ii),20(i) & (iv)	Rs. 150581/-
1978-79	17(a)	
1979-80	19(iii)	
1980-81	16	
1981-82	15(i)	
1982-83	12(iii), 12(vi)	
1983-84	15(i)	Rs. 7205/-
1983-84	15(ii)	Rs. 6220.55
	15(iii)	Rs. 16498/-
1984-85	15(i), 15(ii)	
	15(iv)	Rs. 27661.55
	15(v),15(vi),15(vii)	

1985-86	13(ii)	
	13(vii)	Rs. 7036.90
	13(xvi),13(xv)	
	22(i)	Rs. 1056394/-
1986-87	17(i)(a)(b)(c)(d), 17(ii),17(iii)(a)(b)(c)(d) &(g)	
	17(iv)	Rs. 31700/-
	17(v),17(vi)	
1987-88	16(i)	Rs. 17952.65
1987-88	16(ii),16(iii)	
	16(iv)	Rs. 2694.70
1987-88	16(vi)	Rs. 22496.70
	16(vii)	
	16(vii)	Rs. 5700/-
	16(ix)	
1988-89	15(i)	Rs. 6870.16
	15(ii)	
	15(v)	Rs. 12500/-
	15(vi)	
	15(vii)	
	15(viii)	
	15(ix)	Rs. 21900/-
1988-89	15(x)	
1989-90	15(i)	Rs. 6240/-
	15(ii),15(iii),15(iv), 15(v)	
	15(vi)	Rs. 600/-
	15(vii), 15(viii), 15(ix), 15(x),16(i), 16(ii), 16(iv)	Rs. 3021324.90
1991-92	15(i)	Rs. 112319/-
	15(ii)(a),15(ii)(b), 15(iii)	
1992-93	14(i)	Rs. 25114.20
	14(iii),	
	14(iv) & (v)	22837.50 and Rs. 1296.35
1993-94	15(ii)	
	15(iii)	Rs. 4609.45
	15(iv)	Rs.7100/-
	15(vi)	
1994-95	14(i), 14(ii),14(iii)	

	14(iv)	Rs. 79875.55
	14(v)	
1995-96	15(i)	Rs. 1212516/- & Rs. 1023818/95
	15(ii)	Rs. 3592125/-
	15(iii)	Rs. 299555/-
1996-97	14(i)	Rs.1212516/-, Rs.102388.95
	14(ii)	Rs. 3566.60
2006-07	13(ii)	Rs. 11494/-
	13(ii)	Rs. 11494/-
	13(iii)	Rs.6698/-
	13(iv)	Rs. 1944800/-
2008-09	13(i)	Rs.2806344/-
	13(ii)	Rs.272012/-,Rs.25440/-
	13(iii)	Rs.6000/-
2010-11	13(iii)	Rs.4,07,500/-
	13(iv)	Rs.12,816/-
<u>Taxes and other Levies:</u>		
i)Erstwhile Municipal Committee, NIT, Faridabad		
4/70 to 3/71	9(ii),10(i),(ii)	
4/71 to 3/72	14(i)	
1980-81	17(i)	
1982-83	14(iv),14(v),17	
1983-84	16(i), 16(ii)	
1985-86	12(i)(ii)	Rs. 332.40
	12(iii),12(iv),14,15,	
1985-86	17(i),17(ii),17(iii),17(iv)	Rs. 4500/
	26(i)	Rs. 1760.20
	26(ii),26(iii),26(iv)	Rs. 300/-
1986-87	16(iv),16(xiv),30, 31(v)	Rs. 2800/-
	31(iii)	
1988-89	18(i)	Rs.5500/-, Rs. 100/-
1989-90	19(i)	Rs. 42065/- and Rs. 12600/-
	19(ii)(a)(b)(c), 19(iii)	
	20(vii)	Rs. 718125/-
	23(iv), 23(v), 28(ii), 29, 37	
1991-92	16(i)	
1996-97	13(d)(ii)	
	16(ii)	Rs. 1150/- & Rs. 142230/-

1992-93	15(i)	Rs. 6500/-
	15(ii)	Rs. 4957/-
1993-94	16(i)	Rs. 16522.86
	16(ii)	Rs. 69914.81
	16(iii)	Rs. 12561.35 and Rs. 12501/-
1994-95	15(iv)	Rs. 208372.35
1995-96	13(i)	Rs. 232045/-
	13(ii)	Rs. 64000/-
	13(iii)	Rs. 441000/-
	13(iv), 13(vi)	96850/-
1995-96	13(vii),13(viii)	Rs. 451074/-
	13(ix)	Rs. 199115/39
1996-97	13(i)	Rs. 94612.65
	13(ii)	Rs. 180510/42
	13(iii)	Rs. 141617.17
	13(iv)	Rs. 1158421.66
	13(b), 13(c)	Rs.1555/-
	13(d)(ii)	Rs. 16001/-
	13(d)(iii)	Rs. 2755/-
1998-99	15(i),15(iii)	Rs. 1050000/-
	15(iv)	Rs.266/-
2006-07	12(i)	
2007-08	12(i)	
2008-09	12(i)	
2009-10	12(i)	
Sanctions Wanting:		
i) Erstwhile Municipal Committee, NIT, Faridabad		
4/69 to 9/69	9(xvi)	
9/69 to 3/71	14(b)	
4/68 to 3/69	13(iii),19	
4/69 to 3/70	16,18(ii)	
<u>(ii)Erstwhile Municipal Committee Ballabgarh</u>		
4/65 to 3/66	11(ii)	
4/67 to 3/69	12(ii)	Rs. 1279.85
	9(x)	
4/69 to 9/69	14(iii)	Rs. 810.07
<u>iii)Erstwhile Municipal Committee, Old Faridabad</u>		
4/69 to 9/69	9(xi), 9(xvi)	
10/69 to 3/71	14(b)	

4/71 to 3/72	13(a)	
<u>Faridabad Complex</u>	<u>Administration,</u>	<u>Faridabad.</u>
1975-76	22(i)	Rs.300/-
	22(ii)	
1976-77	21(ii)	
1978-79	18	
1979-80	14(ii)	
1980-81	18(i)	
1981-82	12(v),15(v),16(i),16(ii),17(ii),17(iii)	
1982-83	12(ii),12(iv), 14(iii)	
1984-85	14(i),14(ii)	
1988-89	14, 17(ii),22	
1985-86	22(iv)	Rs. 3358.10
1986-87	32(ii),32(iv)	
1987-88	20	
1988-89	19(iii)	
1987-88	15(iv), 18(i),23(viii)	
1988-89	22(i)	Rs.6000/-
	22(ii)	
1989-90	18(iii),30	Rs.1436/-
1991-92	17(i)	
1992-93	13	Rs. 11384.87
1993-94	13, 14(i)	Rs.5000/-
	18(i)	
1994-95	16	
1995-96	12,14(i),14(ii)	
<u>Non maintenance/Non i) Erstwhile Municipal Committee,</u>	<u>completion/Defective NIT Faridabad.</u>	<u>Maintenance of Record:</u>
4/63 to 9/63	18(ii)	
<u>ii) Faridabad Complex.</u>	<u>Administration,</u>	<u>Faridabad.</u>
1977-78	25	
1978-79	20(iii)	
1979-80	13(i),18(vi)	
1980-81	22	Rs. 207901.90
1981-82	2(a)	
1981-82	16(iv),17(iv), 19(i), 19(iv)	
1984-85	13(i), 25(ii), 25(iii), 19(iii)	
1985-86	21(ii), 24(i)	Rs. 237412.92

1986-87	15(iv),18(v),18(vi),18(vi i), 18(ix),23(ii)	
1987-88	15(vii)	
1988-89	17(i), 17(ii)	
1989-90	20(viii), 20(v), 23 a(iii), 23 b(iii),23 c(iii) 27(ii), 39(ii), 39(iii), 39(iv), 39(v), 39(vii), 39(ix), 39(x)	
Examiner's inspection Note dt. 28.11.91	1(iv)	
1991-92	18(i), 18(v), 18(vi)	
1993-94	17(v), 16(iii)	
1994-95	17(iv)	
1997-98	18(i),18(ii)	
1996-97	15(b)(vi)	
1997-98	17(v)	
1996-97	15(b)(v)	
1997-98	17(vi)	
1996-97	15(b)(vii)	
1997-98	17(vii)	
1996-96	15(b)(ix)	
1997-98	17(x)	
1996-97	15(b)	
1996-97	15(b)(xi)	
1997-98	17(xii)	
1996-97	15(b)(xii)	
1997-98	17(xii), 16(ii), 16(viii)	Rs.15097402.60 Credit not shown in bank statement.
Inspection Note of Jt. Director dated 11.09.2000 & 12.09.2000	(ii), 1(iii) 1(iv), 1(vi), 1(vii), 2, 4(iii), 4(iv), 4(vi)	
Inspection Note Jt. Director dated 4&5.01.01	1, 7(a), 7(c)(i) 8&9	
2005-06	12(d), 12(g)	
2005-06	12(k),14, 16(i)	
2005-06	16(ii), 16(vi), 16(vii)	
2006-07	13(vi), 13(vii)	
2007-08	15(i), 15(ii), 15(iii)	
2008-09	15(i), 15(ii), 15(iii)	
2009-10	15(i), 15(ii), 15(iii)	

(h) Miscellaneous:	N.I.T. Faridabad.	
4/65 to 3/67	167(iii), 19(ii)	
4/67 to 3/68	10(ii), 10(iii), 10(vi)	
4/68 to 3/69	14(i)	
1997-98	(iv), 2(i)	
4/69 to 3/70	13 (i) 13(iii), 14(i), 18(i), 21(i),	
(ii) Erstwhile Municipal	Committee,	Ballabgarh.
4/67 to 3/68	7(iii)	
10/69 to 14.1.72	13, 14(iii), 18(v)	
(iii) Erstwhile Municipal	Committee,	Old Faridabad.
1964-65	3	
1966-67	2-A	
4/69 to 9/69	11(iii)	
10/69 to 3/71	14(a), 14(d), 14(e)	
4/71 to 14.1.72	12(iii)	
Faridabad Complex	Administration,	Faridabad.
1973-74	11(b)	
1975-76	21(ii)	
1977-78	16(ii), 19(iii), 20(ii)	Rs. 2003.31,
1978-79	14(a), 15, 17(b)	
1979-80	10(i), 10(ii), 13(ii), 21(iv), 21(iv)	Rs. 76469.56, Rs. 323925.98
1980-81	15(i)	
1981-82	3	Rs. 73400/-
	16(v), 16(vi), 16(viii), 20(ii)	
1982-83	14(ii), 14(vii), 15, 18(i)	
1982-83	18(iii)	
1984-85	14(iv), 24(i)	
1985-86	23(i), 23(iii), 27(ii), 27(xii)	Rs. 2300/-
1986-87	34(i), 35(iii), 41(viii)	
1987-88	22(ii), 22(iv), 22(iv)(b), 22(iv)(c), 22(iv)(d), 22(iv)(f), 23(i), 23(ii), 23(iv), 23(vi), 23(vii)	Rs. 15000/- recovery.
1988-89	19(i), 19(v), 26(vi), 26(x)	
1989-90	33(i), 33(ii)	Rs. 1245200/-
Examiner's Inspection Note dt. 28.11.91	1(v)	

1989-90	18(ii), 27(iii)	
1994-95	18(ii), 19(ii)19(v)	Rs.28611.99, Rs.829450/-
Jt. Director's Inspection Note dt. 4&5.01.01	12&13	
2000-2001	17(i)	
2005-06	16(viii), 17(B)	

(i) Following Paras of Audit Notes on the Accounts of Gram Panchayats (merged with the Complex) still remained unsettled. Action be taken to settle the objections contained in reports/notes:-

1.	Budhina	1)	Period ending	8/61	Para 1(a)
		2)	-do-	6/67	6(i),6(iv)
		3)	-do-	1/70	5(a), 5(b), 9(iii)
		4)	-do-		8(i), 8(ii), 8(iii), 8(iv) & 9(i)
2.	Sarai Khawaja	1)	Period ending	11/61	(2a) Audit Note not put up.
		2)	-do-	6/67	6(iv)
		3)	-do-	1/70	6(i), 6(ii), 6(iii), 7(i), 7(a), 7(b), 9, 14
		4)	-do-	2/70	6(iv), 7(i), 7(iii), 7(iv),7(v).
		5)	-do-	14-1-72	7(iv), 8, 9, 10(i), 10(ii), 10(iii), 11(ii),1(iv), 11(v), 15(vi), 15(ii), 15(iv) 15(v).
3.	Palla	1)	Period ending	12/60	Audit Note not put up.
		2)	-do-	3/71	5, 6, 7, 8(i), 9
		3)	-do-	4/71	7(iii), 7(iv), 8, 9, 10, 11(i), 11(v), 14, 15(iii).
4.	Itamadpur	1)	Period ending	12/60	5(a),5(b),6, 8(i), 8(ii), 9,10(i)
		2)	-do-	9/67	6(ii), 6(vi), 6(viii), 6(ix),7(i), 7(ii), 7(iii), 8, 9, 10(i), 12(i), 12(ii), 12(iii).
		3)	-do-	12/69	5(a), 5(b), 6, 8(i), 8(ii), 9,10(i).
		4)	-do-	1/70	3(ii), 5(ii), 7(i), 7(ii), 10(ii), 10(iv), 10(v), 10(vii), 10(vi), 10(vii), 10(ix), 10(x), 11(i), 11(ii), 11(iv), 11(vii), 3(i), 14(ii).

5.	Daultabad	1) Period ending 2) -do- 3) -do-	4/61	1(a) Audit Note not put up 10/69 5(a), 5(b). 11/69 9, 10(i), 10(ii) to 11, 14
6.	Ajronda	1) Period ending 2) -do- 3) 6/70 to 14.1.72 4) -do-	6/61 5/70 -- 10/67	2(a) Audit Note not put up 5(i), 5(ii), 7, 8(ii) 6(i), 6(ii), 6(iii), 8(i), 8(iii) 9(ii), 9(iii), 10(iii), 10(iv), 12. 6(iv), 6(viii), 6(x), 6(xi), 6(xiii), 7(i), 8
7.	Anangpur	1) Period ending 2) -do- 3) 1/68 to 1/70 4) 2/70 to 14-1-72	8/61 12/67	1(a) Audit Note not put up 6(i), 6(ii), 6(ix), 6(x), 6(xiii), 6(xiv), 7(ii), 8, 9(i), 9(ii), 5(a), 5(b), 6(i), 7, 10, 11(i), 11(ii), 11(iii), 11(iv), 5, 7, 8(i), 8(ii), 10(i), 10(ii), 10(iii), 10(iv), 11(i), 11(ii), 11(iii), 11(iv), 12, 13, 14, 15(iii).
8	Mujessar	1) Period ending 2) -do- 3) -do- 4) 2/70 to 14-1-72 5) Period ending 7/70	9/62 7/66 1/70	1(a) Audit note not put up 6(ii), 6(iv), 6(v), 7(i), 7(iii), 7(iv), 7(vi), 7(vii), 7(viii), 7(x), 7(xiii), 7(xv), 7(xix), 11(i), 11(ii). 5(a), 5(b), 6(ii), 7, 8, 9, 10(i), 10(iii), 10(iv). 6(ii), 7(ii), 8(i), 8(ii), 9(i), 9(ii), 9(iii), 9(iv), 9(v), 10(iv), 10(v), 10(vi), 10(vii), 13(i), 13(ii). Audit note not put up.
9.	Jharsaintly	8/70 to 14-1-72		7(ii), 8(i), 8(ii), 8(iii).
10.	Unchagaon	1) Period ending 2/68 2) -do- 7/70 3) 8/70 to 14/01/72		1(a) Audit Note not put up. 5, 6, 7(i), 7(ii), 7(iii), 10, 11(i), 11(ii), 11(iii), 11(iv), 11(v), 11(vi), 11(viii), 11(ix), 12(i), 12(ii), 13(i), 13(ii), 13(iii), 13(iv). 5, 8, 9(i), 9(ii), (iii), (iv), 10(ii)

(iii)(iv)(v)12(i), 12(ii), 13(vi).

11	Sihi	1) Period ending 3/65 2) -do- 12/69 3) 1/70 to 22-1-72	1(a) Audit note not put up. 5, 6(i), 6(ii), 7(i), 7(ii), 9, 10(i), 10(ii), 10(iii), 12(i), 12(ii), 12(iii). 5(i), 5(ii), 6, 7(ii), 7(iii), 8(i) (ii) 9(i), 9(ii), 9(iii), 9(iv), 9(v), 9(vi), 9(viii), 10(b), 10(ii), 10(xiii), 10(v), 10(vi), 10(vii), 10(xiii), 12, 13(i), 13(ii), 14(ii), 14(iii).
12	Saran	1) Period ending 6/61 2) -do- 11/69 3) 12/69 to 14-1-72	1(a) Audit Note not put up. 6, 7, 10(v) 5(i), 5(ii), 6(ii), 7(ii), 8(i), 13(i), 14(i), 14(iii).
13	Ranhera	1) Period ending 10/70 2) 11/70 to 14-1-72	1(a) Audit Note not put up 5, 7, 8(i), 10(i), 10(ii), 11, 12, 13, 14(ii), 14(iii), 14(iv).

(j) Objection Statement:

Following items of objection statements and audit requisitions still remained outstanding which may be attended to at the earliest ;

Items of Objection statements/Requisitions:

1-4-72 to 31-3-73	1, 4, 7, 8, 11, 23, 45, 52, 58, 59, 61,66,73,74,79, 86, 87, 91, 92, 175, 177, 197, 198, 206, 208, 211, 214, 233, 251, 257, 260, 266, 267, 273, 303, 306, 318, 118.
4/73 to 3/74	1, 3, 4, 7, 13, 14, 17, 19, 23, 29, 55, 59, 62,74(b), 127, 141, 145, 163, 171, 180, 182, 184, 192, 193, 199, 105, 206, 217, 225, 227, 247, 250, 266, 267, 282, 292, 318, 325, 351, 353, 369, 378, 385, 405, 407.
4/74 to 3/75	9(i), 11, 12, 30, 34, 43, 44, 76, 78, 101, 107, 110, 127, 140, 155, 165, 191, 196, 197, 232, 233, 248, 272, 275, 276, 277, 278, 295, 303, 316, 326, 181, 200, 330, 353, 364, 370, 392, 395, 397, 444, 448,

	467, 468, 471, 473, 476, 477, 479, 482, 484, 485, 486, 487, 488, 489, 494, 497, 502, 515, 542, 543, 550, 594, 619, 620, 625, 626, 627, 640, 662, 677, 683, 705, 706, 713, 714, 731, 742, 746, 752, 783, 804, 805, 812, 821, 822, 830, 831, 833, 837, 850, 867, 870, 871, 888, 891.
4/75 to 3/76	50, 71, 79, 80, 86, 103, 105, 118, 127, 128, 132, 133, 137, 138, 142.
4/75 to 3/76	148, 162, 166, 220, 223, 225, 284, 271, 287, 297, 304, 321, 323, 331, 347, 366, 367, 418, 419, 421, 445, 499, 515, 557, 558, 578, 582, 520, 583, 608, 619, 629, 630, 638, 552, 295(a).
1976-77	1, 6, 27, 28, 30, 38, 51, 63, 101, 105, 140, 173, 194, 197, 202, 207, 212, 227, 240, 244, 246, 247, 262, 265, 269, 286, 305, 312, 343, 347, 348, 350, 367, 390, 408, 428, 478, 461, 469, 490, 491, 497, 506, 514,
1977-78	7, 13, 19, 33, 64, 69, 71, 73, 77, 83, 85, 87, 93, 103, 104(a), 107, 121, 135, 148, 161, 165, 166, 171, 172, 174, 184, 196, 213, 219, 236(b), 249, 253, 256, 269, 276, 283, 284, 288, 289, 290, 313, 314, 316, 317, 342, 363, 364, 365, 367, 373, 391.
1978-79	3, 5, 7, 17, 27, 49, 50,(a), 52, 68, 68,(a), 69, 70, 77, 83, 90, 93, 92,(a), 114, 123, 125, 156, 168, 173, 175, 178.
1979-80	1, 6, 7, 18, 24, 27, 43, 44, 46, 49, 50,52, 64, 69, 70, 75, 76, 87, 89, 90, 92, 98, 99, 112, 117, 119, 126, 135, 148, 150, 153, 170(a), 178, 180, 188, 194, 195, 221, 228, 235, 237, 239, 242, 253, 269, 260, 277, 290, 294, 295, 300(a), 312, 219, 324, 326, 327, 354, 355, 362, 364, 365, 366, 392, 393, 394, 397, 407, 404, 410.
1980-81	3, 5, 6, 20(iii), 24, 30, 33, 67, 73, 84, 97, 104, 115, 120, 130, 131, 132, 133, 149, 151, 152, 163, 195, 221, 243, 248, 255, 263, 264, 276, 285, 289, 291, 304, 305, 306, 310, 313, 317, 332, 333, 335, 339.

- 1981-82 4, 6, 7, 16, 17, 19, 26, 27, 36, 38, 42, 46, 52, 61, 70, 80, 101, 108, 109, 115, 118, 123, 133, 134, 135, 139, 146, 154, 157, 165, 173, 176, 178, 179, 185, 186, 187, 190, 191, 192, 198, 199, 206, 217, 218, ..225, 234, 237, 239, 248, 241, 250, 251, 257, 258, 269, 274, 282, 284, 293, 300, 309, 342, 343,350, 354(a), 361, 363, 364, 367, 368, 371, 373, 378, 387, 395, 396, 404, 413, 416, 423, 434, 445, 451(a), 452, 320, 322, 323, 422.
- 1982-83 2, 6, 10, 11, 15, 18, 22, 43, 49, 54, 64, 70, 71, 78, 91, 92, 98, 103, 105, 106, 109, 122, 151, 167, 179, 189, 191, 222, 237, 258, 264, 273, 274, 279, 290, 295, 298, 307, 312, 316, 329(a), 331, 332, 342, 343, 347, 356, 359, 378, 380, 381, 402, 403, 404, 421, 423, 424, 434, 438, 440, 441, 445, 446, 460, 461, 462, 463, 465, 466, 467, 468, 481, 482, 483(b), 483(c), 483(e), 474, 484, 485, 488.
- 1983-84 5, 8, 9, 10, 11, 15(a), 16, 22, 23, 29, 31, 32, 34, 44, 45, 48, 50, 51, 52, 58, 57, 58, 58(a), 59, 61, 66, 67, 68(a), 72, 77, 79, 81, 84, 85, 87, 102, 106, 107, 108, 109, 113, 118, 119, 120, 122, 123, 128, 129, 136, 142, 144, 149, 162, 169, 170, 175, 176,178(a), 179, 185, 188, 178, 190, 200, 202, 208, 209, 211, 212, 215, 218, 224, 231(b), 245, 246, 247, 252, 255, 256, 257, 258, 266, 268, 270, 271, 274, 279, 283.
- 1984-85 1, 2, 9, 10, 11, 12, 14, 19, 20, 22, 23, 31, 32, 40, 50, 51, 53, 56, 57, 60, 61, 68, 71(a), 72, 73, 78, 83, 93, 97, 99, 103, 104, 193, 106, 110, 120, 125, 135, 139, 130, 145, 143, 151, 152, 150, 161, 174, 187, 197, 201, 202, 203, 205, 207, 214, 221, 224, 226, 227, 233, 243, 244, 240, 248, 260, 261, 264, 270, 274, 277, 278, 281, 237, 291, 292, 293, 298.
- 1985-86 1, 1(a), 2, 3, 8, 12, 15, 16, 17, 19, 21, 27, 32, 35(a), 37, 38, 39, 40, 47, 52, 57, 62, 64, 75, 74, 76, 77, 78, 79, 81, 83, 84, 85, 88, 91, 94, 95, 99, 110, 113, 122, 125, 128, 128(d), 129, 145, 160, 165, 167, 170, 171, 180, 187, 189, 190, 193, 196, 198, 205, 208, 210, 213, 214, 214(a), 221, 222, 224, 228,

229, 246, 258, 271, 288, 292, 293, 294, 296, 297, 300, 303, 307, 308, 316.

1986-87 321, 322, 328, 329, 330, 335, 340, 341, 350, 357, 372, 373, 377, 379, 383, 384, 387, 398, 400(a), 401, 412, 413, 417, 439, 441, 448, 450, 463, 471, 473, 474, 483, 486, 494, 499, 500, 502, 503, 505, 506, 509, 512, 518, 521, 523, 525, 532, 545, 546, 548, 562, 566, 567, 568, 569, 572, 573, 574, 578, 579, 581, 585, 587, 590, 593, 606, 613, 619, 620, 621, 622, 625, 633, 634, 635, 636, 642, 647, 649, 654, 655, 657, 658.

1987-88 1, 10, 12, 26, 30, 31, 34, 35, 36, 37, 40, 71, 75, 79, 84, 85, 87, 93, 100, 105, 112, 114, 115, 116, 117, 121, 133, 138, 142, 144, 145, 151, 153, 160, 161, 162, 163, 164, 168, 169, 172, 175, 177, 179, 180, 182, 183, 189, 195, 197, 199, 206, 210, 213, 218, 222, 226, 227, 230, 233, 234, 237, 238, 241, 243, 244, 253, 254, 262, 263, 264, 265, 267, 269, 270, 274, 279, 280, 281, 283, 284.

1988-89 5, 9, 13, 29, 30, 34, 65, 66, 70, 73, 74, 77, 78, 79, 81, 80, 82, 83, 87, 88, 89, 93, 94, 95, 97, 108, 109, 111, 112, 121, 124, 137, 130, 131, 132, 136, 142, 137, 141, 146, 147, 148, 149, 148, 149, 150, 151, 152, 153, 154, 162, 163, 169, 174, 178, 179, 180, 183, 184, 195, 196, 197, 199, 200, 210, 204, 216, 221, 222, 224, 225, 226, 227, 228, 230, 231, 232, 236, 237, 240, 241, 243, 247, 250, 253, 254, 256, 260, 261, 264, 266, 268, 270, 271, 272, 276, 277, 280, 279, 286, 287, 288, 289, 291, 292, 293, 298, 299, 304, 310, 314, 316, 320, 321, 324, 326, 327, 333, 335, 336, 341, 342, 347, 348, 349, 350, 351, 352, 354, 355, 356, 357, 358, 359, 360, 361, 362, 364, 367, 368, 369, 372, 376, 377, 386, 389, 393, 394, 396, 397.

1989-90 7, 12, 16, 17, 21, 22, 23, 31, 36, 37, 38, 39, 41, 45, 48, 65, 67, 71, 72, 73, 77, 78, 80, 81, 84, 85, 92, 96, 103, 109, 110, 111, 112, 113, 116, 120, 121, 125, 128, 130, 131, 132, 133, 134, 135, 136, 137, 141, 142, 144, 148, 149, 151, 152, 154, 156, 159, 165, 166, 167, 171, 174, 176, 177, 178, 179, 181,

182, 183, 184, 185, 186, 189, 190, 196, 197, 202, 206, 207, 208, 210, 216, 218, 219, 224, 225, 227, 228, 229, 231, 240, 242, 243, 244, 246, 247, 248, 250, 253, 257, 261, 263, 264, 265, 269, 271(a), 272(b).

1990-91 5, 14, 15, 17, 21, 22, 24, 26, 27, 28, 30, 31, 32, 33, 40, 43, 44, 45, 48, 49, 51, 52, 55, 57, 58, 64, 65, 72, 73, 74, 76, 77, 78, 80, 84, 85, 87, 89, 90, 96, 97, 98, 99, 101, 102, 103, 106, 108, 109, 112, 113, 120, 128, 130, 131, 137, 138, 139, 140, 141, 143, 144, 145, 151, 153, 154, 155, 156, 175, 176, 184, 185, 187, 194, 200, 202, 210, 218, 219, 220, 225, 226, 229, 239, 240.

1991-92 2, 6, 10, 12, 22, 24, 26, 30, 31, 32, 32, 35, 36, 42, 43, 44, 46, 47, 48, 58, 59, 67, 68, 69, 72, 79, 80, 83, 86, 90, 93, 95, 96, 97, 102, 103, 105, 106, 107, 109, 110, 111, 112, 114, 116, 118, 119, 120, 122, 124, 125, 126, 128, 129, 230, 131, 134, 136, 137, 138, 139, 140, 142, 143, 144, 145, 148, 149, 150, 151, 152, 153, 156, 157, 161, 162, 163, 165, 166, 167, 168, 169, 170, 171, 172, 173, 175, 176, 177, 178, 179, 180, 181, 182, 183, 184, 187, 188, 190, 194, 196, 197, 198, 200, 202, 203, 204, 208, 210, 216, 217, 217(ii), 218, 221, 222, 223, 226, 229, 230, 231, 233, 234, 235, 236, 237, 238, 239, 240, 241, 242, 243, 244, 245, 246, 247, 250, 251, 252, 253, 254, 255, 258, 259, 260, 262, 263, 274, 265, 266, 268, 269, 275, 278, 279, 282, 283, 284, 285.

1992-93 2, 3, 4, 5, 6, 7, 10, 14, 16, 18, 20, 3, 21, 23, 25, 26, 27, 32, 33, 34, 35, 28, 36, 37, 33, 39, 40, 41, 43, 45, 46, 47, 48, 49, 50, 50-A, 52, 53, 55, 56, 57, 60, 61, 62, 63, 64, 66, 71, 72, 73, 69, 78, 79, 80, 81, 83, 84, 85, 87, 89, 90, 92, 98, 99, 101, 102, 103, 104, 106, 107, 108, 109, 110, 111, 112, 113, 114, 115, 116, 117, 119, 120, 121, 122, 124, 125, 126, 129, 130, 130(i), (ii), 131, 132, 133, 134, 137, 140, 144, 146, 149, 150, 151, 153, 154, 154-A, 156, 157, 159, 161, 162, 163, 166, 170, 171, 173, 175, 176, 180, 181, 184, 185, 186, 189, 193, 198, 200, 202, 204, 205, 206, 207, 210, 213, 216, 219, 221, 232, 236-A, 241, 239, 243, 247, 253, 255, 258,

262, 265, 266, 267, 269, 270, 271, 272, 273, 274, 275, 276, 277.

1993-94

1, 2, 3, 5, 6, 7, 8, 8-A, 9, 10, 11, 13, 14, 16, 19, 23, 24, 28, 30, 33, 37, 39, 40, 42, 44, 45, 47, 51, 52, 53, 54, 55, 58, 59, 62, 64, 65, 66, 67, 70, 71, 72, 76, 78, 83, 93, 96, 97, 98, 100, 103, 105, 107, 108, 109, 110, 111, 113, 114, 115, 116, 117, 119, 121, 123, 124, 125, 127, 128, 129, 130, 131, 132, 133, 134, 137, 138, 139, 141, 142, 143, 144, 145, 146, 147, 148, 149, 151, 153, 154, 158, 157, 159, 161, 162, 163, 164, 167, 168, 172, 173, 174, 179, 180, 181, 183, 184, 186, 187, 188, 189, 190, 191, 193, 194, 195, 196, 197, 200, 202, 203, 204, 206, 207, 208, 209, 211, 212, 213, 214, 216, 217, 218, 220, 221, 222, 223, 224, 225, 226, 227, 228, 229, 176, 177, 229-A, 230, 231, 232, 233, 234, 235, 239, 238, 240, 242, 243, 244, 245, 247, 249, 250, 252, 251, 253, 254, 255, 256, 257, 258, 259, 260, 261, 263, 264, 265, 266, 267, 268, 269, 270, 271, 272, 273, 274, 275, 276, 277, 278, 280, 281, 282, 283, 284, 285, 286, 287, 288, 289, 290, 291, 292, 293, 294, 295, 296, 297, 298, 299, 300, 301, 302, 303, 304.

1994-95

1, 2, 3, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 38, 39, 40, 41, 45, 46, 47, 49, 50, 54, 55, 56, 57, 59, 62, 63, 64, 66, 68, 69, 70, 73, 74, 76, 77, 78, 79, 80, 81, 82, 87, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 100, 102, 103, 104, 105, 106, 107, 108, 109, 110, 111, 112, 113, 114, 115, 116, 117, 118, 119, 120, 121, 122, 123, 124, 125, 126, 127, 128, 129, 130, 131, 132, 134, 135, 136, 137, 138, 139, 140, 142, 143, 144, 145, 146, 147, 148, 150, 151, 152, 153, 154, 155, 156, 157, 158, 159, 160, 161, 164, 165, 166, 167, 168, 169, 170, 172, 174, 176, 178, 179, 180, 181, 182, 183, 184, 185, 186, 187, 188, 189, 190, 192, 193, 194, 195, 197, 198, 200, 201, 202, 204, 205, 206, 208, 209, 210, 211, 212, 213, 214, 215, 216, 217, 218, 219, 220, 222, 223, 225, 226, 227, 229, 230, 231, 232, 233, 235, 236, 238, 239, 240, 241, 242, 245, 246, 247, 248, 251, 252, 253, 255, 256, 257, 259, 260, 261, 262, 263, 264, 265, 266.

1995-96	1, 2, 3, 4, 6, 7, 8, 9, 10, 15, 17, 16, 18, 22, 23, 25, 26, 29, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 48, 50, 52, 55, 56, 58, 59, 60, 61, 63, 64, 65, 66, 67, 68, 70-A, 77, 78, 79, 81, 85, 86, 87, 88, 95, 99, 113, 114, 115, 116, 126, 146, 147, 148, 149, 150, 155, 156, 160, 168, 169, 178, 181, 182, 183, 184.
1996-97	1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18(Marriage Loan), 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 25, 26, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 41, 42, 44, 45, 49, 50, 51, 52, 53, 55, 56, 58, 60, 64, 70, 78, 80, 81, 97, 114, 116, 117, 120, 121, 122, 123, 124, 125, 126.
1997-98	1,2,5,12,15,18,21,22,23,24,25,26,28,29,30,31,32.
1998-99	1, 2, 3, 5, 6, 8, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23(Marriage Loan Register), 4, 11, 14, 15, 16, 17, 19, 20, 21, 22, 24, 27, 28, 29, 33, 36, 41, 78(Scooter, Motor Cycle Loan Register), 23, 58, 59(Car Loan), 50, 51(H.B.A Loan),
2000-2001	1, 2, 3, 4, 5, 6, 7, 8 & 9.
2001-2002	1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25.
2002-2003	1, 2, 3, 4, 5, 6, 7, 8, 9, 10,11,12,13,14,15,16,17,20.
2003-2004	1, 2, 3, .4, 5, 6 and 7.
2004-2005	1 to 3.
2005-2006	1 to 20.

(k) Requisitions (N.I.T. Faridabad)

1964-67	41-A, 42, 47, 51, 77, 93, 109, 111, 119, 120, 128, 131, 142, 146, 160, 164, 165, 166, 171, 175, 182, 183, 188, 199, 203.
17-12-64 to 31-3-67	58, 161, 170, 226, 232, 322, 336.

1967-68	5, 10,11,12,19,20, 25,26,42,48,51,63,68,70,71,72.
1968-69	8,10,11,19,20,32,44,51,56,61,65,66,71,73,74,76, 79.
1969-70	4, 7, 8, 9, 10, 12, 15, 31, 33, 34, 35, 45, 48, 50-A, 53, 60, 61, 71, 73, 75, 79, 81, 84, 86, 88, 91, 94, 96, 98, 99, 101, 103, 105, 108, 110, 129-A, 131, 135, 136, 137, 140, 144, 147, 148, 150, 156, 158, 164, 168, 173, 175, 178, 183, 184, 188.
1970-71	4, 5, 6, 7, 11, 17, 21, 24, 32, 41, 50, 51, 57, 61, 64, 68, 71, 73, 81, 82, 83, 84, 85, 91, 92, 97, 102, 105, 106, 107, 112, 115, 118, 119, 123, 125, 130, 131, 132, 133, 134, 136, 138, 139-A.
1971-72	7, 11, 17, 18, 20, 22, 25, 26, 33, 34, 45, 46, 48, 52, 53, 56, 58, 60, 61, 62, 63, 64, 67, 69, 70, 71, 72, 73, 80, 83, 86, 89, 96, 91, 97, 99, 101, 105, 106, 107, 108, 110, 111, 117, 119, 120, 121, 124.
1972-73	9, 12, 26, 27, 34, 36, 37, 40, 42, 63, 64, 73, 75, 76, 78, 80, 83, 84, 85, 98.
1973-74	6, 8, 20, 32, 37, 41, 42, 44, 45, 46, 48, 49, 55, 56, 60, 65, 67, 68, 76, 86, 88, 90, 94, 96, 115, 120, 130, 132, 133.
1974-75	12, 26, 35, 42.
1975-76	1, 5, 7, 13, 28, 36.
1976-77	3, 10, 17, 26, 38, 48, 49.
1977-78	6, 9, 12, 17, 19, 25, 33, 34, 37, 39, 41, 43, 45, 48, 54, 59, 61, 68, 69, 73, 75.
1978-79	2, 8, 18, 26, 40, 43, 45, 51, 56, 69, 77, 95.
1979-80	3, 6, 8, 13, 20, 21, 27, 31, 38, 39, 43, 44, 46, 50, 58, 60, 61, 62, 66, 67, 69, 75, 81, 85, 87, 89, 90, 91, 93, 97, 100, 99, 104, 109, 112, 114, 118, 120, 129.

1980-81	2-A, 5, 6, 28, 29,34,38,40,42,43,50,55,56,63,65,68.
1981-82	4, 7-A, 10, 13, 14, 20, 21, 25, 26, 31, 32, 34, 35, 36-A, 37, 38, 41, 42, 43-A, 45, 46, 49, 51, 51, 53, 55, 59, 61, 62, 63, 66, 67, 71, 72, 73, 74, 79, 83, 86, 87, 88, 93, 91, 92, 95, 96, 97, 101, 104-A, 105, 106.
1982-83	2, 3, 4, 5, 6, 6-A, 11, 12, 15-A, 15-B, 19, 20, 23, 24, 28, 34, 35, 36, 37, 38, 39, 40, 41, 52, 52-A, 42-C, 44-D, 44-C, 49, 56, 59, 62-A, 67-A, 69, 70, 73, 75, 79, 53, 81, 84, 88.
1983-84	2, 3, 5, 8, 10-A, 12, 14, 15, 17, 18, 19, 20, 22, 24, 26, 28, 29, 30, 31, 34, 35, 36, 38, 39, 47, 48, 49, 50, 51, 52, 52-A, 53, 63, 64, 65, 68.
1984-85	1, 4, 5, 8, 12, 13, 13-A, 14, 22, 23, 24, 25, 26, 28, 29, 30, 31, 31-A, 32, 34, 35, 37, 40, 41, 43, 45, 46, 47.
1985-86	1, 3, 4, 5, 7, 13, 14, 25, 26, 27, 30, 32, 35, 36, 37, 39, 40, 41, 42, 44, 46, 50, 55, 59, 60, 62, 66, 78, 72, 74, 75, 76, 78, 79, 80, 81, 82, 87, 88, 90, 92, 95, 96, 97, 98, 99, 100, 102, 103, 106.
1986-87	2, 6, 8, 9, 11, 12, 19, 20, 21, 26, 28, 29, 30, 31, 32, 33, 36, 37, 38, 40, 41, 43, 44, 46, 47, 48, 50, 52, 53, 56, 58, 61, 65, 66, 76, 77, 85, 86, 90, 91, 94, 97, 102, 104, 110, 111, 112, 113, 117.
1987-88	2, 9, 10, 11, 14, 19, 21, 23, 23-A, 24, 27, 29, 30, 31, 32, 36, 37, 44, 45, 47, 49, 50, 53, 60, 61, 67, 76, 77, 82, 85.
1988-89	1, 4, 7, 8, 11, 12, 18, 21, 28, 29, 30, 36, 37, 40, 43, 46, 47, 52, 53, 55, 56, 58, 63, 70, 71.
1989-90	1, 3, 4, 5, 6, 9, 11, 12, 13, 12, 15, 17, 18, 19, 22, 24,25,29, 32, 33, 36, 37,40,43,44,45,48,49, 51, 63, 68.

1990-91	1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 39, 40, 41, 42, 43, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55.
1991-92	1, 2, 5, 6, 7, 9, 14, 15, 18, 21, 22, 24, 25, 27, 29, 30, 33, 34, 35, 36, 37, 39, 40, 41, 43.
1992-93	1, 3, 4, 7, 9, 10, 14, 18, 19, 20, 21, 22, 24, 27, 29, 30, 31, 32, 33, 36, 37, 39, 47, 48, 54, 55, 57, 58, 60, 61, 62, 65, 66, 68, 69, 40, 41, 42, 43, 44, 45.
1993-94	2, 3, 4, 5, 6, 7, 8, 9, 11, 12, 13, 14, 15, 16, 17, 22, 23, 24, 25, 27, 28, 29, 32, 35, 36, 39, 44, 48, 49, 50, 52, 53, 54, 60, 61, 63, 65, 66, 69, 70.
1994-95	1, 2, 4, 5, 6, 10, 11, 16, 17, 18, 19, 20, 21, 22, 23, 24, 26, 27, 28, 31, 32, 33, 34, 36, 38, 39, 40, 41, 42, 44, 45, 46, 47, 48, 49, 51, 53, 54, 55, 60, 61, 62, 63, 64.
1995-96	1, 3, 8, 10, 14, 15, 16, 17, 19, 21, 22, 26, 27, 35, 26, 40, 41, 44, 47, 49, 50, 54, 56, 57, 66, 67, 70, 71, 72, 74.
1996-97	1, 2, 3, 5 to 19, 22, 24 to 55.
1997-98	1, 2, 3, 4, 5, 6, 8, 9, 10, 11, 12, 13, 14, 14-A, 15, 16, 17, 18, 19, 20, 21, 22, 23, 25, 26, 28, 30, 31, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, and 54.
1998-99	2, 3, 4, 5, 7, 8, 9, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 25, 26, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 77, 76, 78, 79, 80, 81, 82, 83.
1999-2000	2 to 103, 105, 106.
2000-2001	1 to 30.
2001-2002	1 to 13, 16 to 36, 38, 39, 40, 41, 42.

2002-2003	2, 5 to 8, 10 to 19, 20 to 25, 27 to 36, 38, 40, 41, 42, 44, 45
2003-2004	3, 5, 6, 7, 8, 9, 12, 13, 17, 18, 19, 21, 22, 23
2004-2005	1 to 23
2005-2006	1 to 20 (10 Audit Requisition + 10 Objections)
2006-2007	2, 11, 15, 16, 17
2007-2008	2, 3, 5, 6, 7, 8, 14, 15
2008-2009	2 to 44, 46
2009-2010	S2 to 12, 14 to 31
2010-2011	2 to 19
2011-2012	2 to 16
2012-2013	--
2013-2014	2 to 17
2014-2015	2, 3, 6 & 7

APPENDIX 'B'

**As referred to in Para 2-A of Annual Audit Report on the accounts of
Municipal Corporation, Faridabad for the year 2014-15.**

(Statement of Record not produced/put up for Audit)

Sr. No.	Year of Report	Para No.	Remarks.
1.	10/62 to 3/63	10(a)i)	M.B.No.4165 not made available to work out excess payment in order to effect recovery from the Contractor.
2.	1976-77	14	The papers relating to the auction of sullage water.
3.	1986-87	199(v)	Adjustment Account/Papers of advances amounting to Rs.3,98,000/-given to various cement companies and shown adjusted as per detail given below.

Sr. No.	Date	Amount	Name of Firm
		Rs.	
i.	3/79	99000.00	Jaipur Udyog
ii.	3/79	99000.00	-do-
iii.	3/79	50000.00	Cost of loading/unloading of cement.
iv.	5/80	<u>150000.00</u>	Associate Cement Corpn.
		Total	<u>398000.00</u>

4.	2009-10		Relevant record of JNNURM Projects got executed through NBCC for the year 2007-2008 to 2010-2011 (upto 31.3.2011)
5.	2012-13		April 2010, Vr.No.48-60,86,104,250, 356,406,408,409,522 to 536,537,537, 542 to 546,562, 563,581,585 to 622,681, 682,915,1090,1192,1299,1327 to 1381,1401 to 1404,1550 to 1552,1561,1682 to 1716, 1725 to 1746,1909 to 1912,2524 to 2598 and 2718, May 2010, Vr.No. 1 to 21,

120 to 144,282 to 317,470,471,506,515, 639, 730 to 900, 997 to 1036 and 1323 to 1363, June,2010, Vr. No. 68 to 105, 258 to 307,334,555 to 567, 569 to607, 960 to 991 and 998 to 1007, July,2010 Vr. No. 1 to 193, 254 to 288 and 344.

NON MAINTENANCE/NON COMPLETION/DEFECTIVE MAINTENANCE OF RECORD.

1. 1989-90 20(IX) The returns entry of books of potential value not shown as per details given below:

Book/Form Transit Pass In Form T-1	Book No.	Date of Issue	To whom issued G-29 Page No.
T-1	4660	19.7.89	70
T-1	4860	1.8.89	76
T-1	4893	3.8.89	77
T-1	4949	5.8.89	79
T-1	5430	17.8.89	85
O.4(W)	570	26.8.89	99
O.4(P)	949	7.4.89	133
O.4(P)	995	20.4.89	135
O.4(P)	1128 to 1251	26.6.89	139 to 143
O.4(P)	1509	1.9.89	218
T-1	5625	1.9.89	163
T-1	5635	1.9.89	163
T-1	5694, 5695	1.9.89	166

Not recorded.

5707, 5709, 5724, 25, 35,
38, 70, 77, 91, 92, 99, 5986, 6008,
6010, 6015 to 6018, 5943 to 5960.

S.No.	Name of the Firm	Amt. Advance Rs.	Date of Deposit.
1.	Dalmia Dadri Cement Ltd.	86936.00	09.09.75
2.	Bharat Overseas P. Ltd.	96000.00	24.02.75
3.	-do-	96000.00	01.04.75
4.	1978-79	14(b)	As per Audit Requisition No.5 dtd.27.04.78 and 23 dtd. 27.04.79 temporary advances amounting to Rs.213300/-were issued to Sh. S.K. Gupta, A.E./Civil FCA, Faridabad for execution of certain works departmentally but these advances were not got adjusted so far.
5.	1985-86	27(xi)	Tax collection progress statement were not put up.
		27(xii)	The record relating to Dead Car cases, sale of sullage water, lease/sale of Panchayat Land, Lease sale to FCA properties (Other than Panchayat's) and survey accounts were not put up.
6.	1986-87	35(ii)	Old Stock Register to verify the pending balance on 8/85 was not put up.
	1986-87	35(vi)	Stock, stamp and immovable property register for the period 3/72 to 4/75 were not put up.
	1987-88	22(iv)c)	The details of excess/less deposit were neither furnished nor rectified.
	1988-89	26(xv)	The record relating to Dead Car-cases, sale of sullage, water lease/sale of Panchayat/FCA land and quarry accounts were not put up.

AE's Inspection	1(v)	Missing Demand and Collection Note 28.11.91 Register of Purchase department was not traced out and produced.
1990-91	27(ii)	Receipt Book No. 58/0.7 for slaughter house stated to be missing not traced out and put up audit.
3/93 to 9/93		Actual payee's receipt as detailed in Audit Requisition No.21 dtd. 4.8.94 and 23 dtd.9.8.94.
1995-96	2	Log Book of vehicles wanted for verification of HSD.
	3(c)	Relevant vouchers for 9/94 not put up.
	47(b)	Building Inspectors G-8 not put up.
	18(ii)	Sewerage Account Record prior to 93-94 not put up.
	22(c)	Vouchers for 11/94 and 12/94 not put up G-8 receipts for N.I.T. Zone-III was not put up.
	55(i)	Log Book for power cut of Sector-25 Generator set was not put up.
	55(iii)	Subsidiary record of fuel consumption by the Tractor Driver was not put up.
1995-96	63	Receipt Books of Ballabgarh Zone-II was not put up.
	64	Record relating to House Tax was not put up.
	85	Relevant Sewerage account was not put up.
	86	House Tax record for 1993-94 was not put up.
	95	Service Book of Library peon was not put up.

	116	Concerned G-8 receipt book of Ballabgarh Zone-II was not put up.
	147	Competent Authority orders for exemption of House Tax were not put up.
	148	Concerned receipt book for 1994-95 was not put up.
	169(iii)	New Sewerage/Water connection receipt book of Ballabgarh Zone-II was not put up.
1986-87	19(v)	The adjustment of account of advances of Rs.398000/- not put up in audit.
	39(iii)	Utilization Certificate for House Building and Conveyance advance not forth coming.
1988-89	16(i)	Relevant Court cases file of Sh. Ami Chand, Safai Karamchari to whom the court even allowed compensation of Rs. 3300/- not put up.
	16(ii)	Relevant Court case file of Sh. Ram Singh, Safai Karamchari to whom 13200/- on account of full back wages were paid not put up.
1989-90	17(ix)	Details of arrear of electric charges amounting to Rs. 70041.80 not obtained from HSEB.
4/63 to 9/63	16(iii)	The requisite information regarding laying of G.I. Pipe for stand posts not supplied.
17.12.64 to	9B	Consumption account of material issued from store in 3/65 not pointed out.
4/68 to 3/69	8	The relevant record not produced.
10/69 to 3/71	12(i)	Relevant papers for work done not put up in audit.
4/69 to 9/69	9(xvi)	The relevant bills of the firm not shown.
	13(ii)	The relevant record relating to sale of land not put up.
4/69 to 3/70	17(ii)	Relevant record of shop sites not shown to audit.

Assistant Examiner's
Inspection Note dated.
14.02.64, 11.02.71 & 08.09.71.

Inspection Notes not put up.

4/60 to 3/61 14(ii)

Copy of court orders does not put up for rent demand shown.

1964-65 3

Relevant vouchers not put up.

10/69 to 3/71 14(ii)

Copy of court orders not put up for rent demand shown.

1966-67 2

Relevant vouchers not put up.

Assistant Examiner
Inspection Note dtd.07.09.71

The Inspection notes not put up.

1985-86 27(vii)

List of stock, stores and property register maintained was not supplied.

1986-87 35(v)

List of stock and stores property register was not supplied.

1990-91 18(iii)

The shamlat land being used for public utility services of leased out and sold was not verified and relevant papers still not put up.

1995-96 18

Vouchers for 7/94 to 12/94 to 12/74 (as detailed).

20

Bank statement pass book for 9 & 10/94.

23

Vouchers for 1/95 to 2/95(as detailed).

30

Bank statement pass book for verification of credit income for 11/94.

31

Vouchers for 3/95 to 4/95(as detailed).

45

Bank Statement pass book for 12/94.

37

G-8 as detailed in the requisition.

51

Vouchers as detailed in 5/95 & 6/95.

	64	G-8 receipt books etc.
	59	Vouchers for 7/95 & 8/95.
	60	Non Return of O-4 receipt books.
	61	Log Book of vehicles.
1996-97	2(1)(i)	Actual payee's receipt as detailed in requisition para 1 pages 1 to 4.
	2(I)(ii)	Vouchers as detailed in para II page- 5 ibid.
	2(II)	Post office pass books detailed in Para-6.
	18(i)	Actual payee receipts as detailed in para 1 of the requisition on pages 1 to 3.
	18(ii)	Vr. Nos. 41 to 72, 74 to 77,627 and 862 for 12/95 as detailed in para 2 page-3 ibid.
	28(i)	Vrs. for the months of 7 & 8/95 as detailed in para No.1.
1996-97	ii)	Neither original old cheques nor non payment certificate in support of cheques in lieu of which new cheques were issued and are mentioned in para 2 ibid be shown.
	35	Vrs. No24 and 33 and 52 to 80.
	36	Bank Statement as mentioned in requisition.
	43	Actual payee's receipts as mentioned in I-4.
1997-98	a)	Vrs. Detailed in Req.No.11 for month of 1/96 , 2/97 and 3/97 not put up. Vrs. As detailed in Req.No. 17 dt. 13.8.97 for month of 4/97 and 5/97 not put up.
	b)	Record as detailed in audit.

44		Reqn. No. dt.5.2.96 & Reqn.No.33 dt11.11.97 was not put up.
2000-2001	Audit Reqn. No.20	Case file in respect of payment of award to the tune of 55393/- to Sh. Krishan Lal, Contractor vide award dated 9.9.95 in respect of work construction 904 EWS House near village Saran for Rs.13.29 lacs.
2002-2003	Audit Reqn. No.06	G-8 Receipts Books Nos. 5576,5584, 6893, 6286, 6988,5645,5138, 7047,5647, 6987,5611,6894,6285,5194,5737,7131, 5054,5059,5052,5796,5057, 5734,6231, 6274, 6098,6096,5607,7088,7113,7152,6095, 7089,7114,7164,5731,7575,5157,7151,7137, 7136,7586,4217, 5588,5596,5398,5608, 5777, 7579,7585,6273,4220,7506,3580,7003,2576,5386, 5556,6233,4231,4658,4122,3913,7080,1658.
2003-04		Audit Requisition No. 1 to 23.
2004-05		Reconciliation of Cash Book and Chest Book.
2005-06		Chest Book w.e.f 7/05 onward; Reconciliation of Cash Book since 2001 onwards. Immoveable property Register, Register of Municipal Buildings. Cheque/Draft Receipt Register of Ballabgarh Zone-I & II and NIT Zone-I,II & III.
2007-08		G-8 No.3793 issued during 5/2007 relating to Zone-II of Ballabgarh Zone not put up.
2008-09		Sanction of Govt. as well as other relevant record relating to sale of 407 acre land to CCE &D, DRDO North Delhi Cantt in Dec.2007 was not put up.
2009-10		Relevant record of JNNURM Projects got executed through NBCC for the year 2007-08 to 2010-2011. (upto 31.3.2011).

2011-12 April,2010,Vr.No.48-60,86,104, 250,356,406,408, 409, 522 to 536, 537,542to546,562,563,581,585to 622,681,682,915,1090,1192,1299,1327to1381, 1401 to1404, 1550to 1552,1561,1682to1716,1725 to 1746,1909to1912,2524to2598and 2718, May, 2010, Vr. No. 1to 21,120 to 144,282to317,470, 471,506, 515,639,730 to 900,997 to 1036 and 1323 to 1363, June,2010, Vr. No. 68to 105,258 to 307,334,555 to 567, 569 to 607,960 to 991 and 998 to 1007, July,2010, Vr. No. 1 to 193,254 to 288 and 344.

2012-13 August/2010, Vr. No. 25 to 63,127 to 162, 248 to 285, 403 to 438, 592,697 to 723, 837 to 840, 844 to 878 and 1013 to 1015, Sept.,2010, Vr. No. 6 to 265, 348 to 353, 357,364,507 to 516, 530 to 537,586 to 772, 782 to 784, 791, 796 and 817,Nov. 2010 & Dec.,2010,Oct.,2010, Vr. No. 1 to 39,75 to 261,267 to 303,322 to 328, 332 to 343, 349,371, 453, 472 to 1018, 1027to1029,1033, 1034,1057,1059, 1062to1073,1075 to1100, 1104 to1111,1114 to1516,1548,1623,1637 to1733,1749, 1766,1778, 1817to1908, 1941to1943, 1986,1993, 2038 to 2078,2087 to 2116,2177 to 2183,2196 to 2202, 2212,2226,2228 to 2273, 2309, 2319,2320, 2331, 2333 to 2349, 2351 to 2421,2511 to 2517, and 2546 to 2589, Nov.,2010 Vr. No. 15 to 22,62, 63,100 to 102,135 to 196, 210 to 224, 256,323 to 356,377 to 442, 481 to 515, 520 to 539, 565 to 613,643 to 675, 691 to 698,721,727B to 728,821, 874, 876, 883, 884,885,933,998 to 1017, 1019 to 1059, 1098 to 1105,1173,1240 to1274.

M/s. Puretech Computer System Pvt. Ltd. amounting to Rs. 300000/- for the Software development for the management of Payroll & GPF etc. against work order No.MCF/FC/2012/ 1763 dated 12.12.2012.

R-4 No.42 to 76/33, 77 to 200/33, 16.11.12, R-4 No.141 to 200/27, 1 to 18/56,28.10.11

2013-14 Oct.2010, Vr. No.1 to 39,42 to 51, 122, 148, 235, 283 to 303,322, 327,328,332 to 343,349,371,453, 470,448,472 to 490, 491 to 505,522 to 534,544,571 to 664,666 to 678, 733 to 736,740 to 775,801 to 994,1016, 1034,1057,1064 to 1066, 1072,1073, 1109 to 1111,1167 to 1177,1396, 1397,1471, 1476,1493, 1494,1505, 1548,1619,1623,1637 to 1733,1749, 1768,1769,1778,1832 to 1908,1941 to 1943,1986,2051 to 2064,2087 to 2116,2177 to 2183,2196 to 2201,2226, 2228 to 2264,2309,2311 to 2315,2319,2320,2333 to 2352,2354,2362 to 2267,2378 to 2421,2496,2511 to 2519, 2546 to 2589 & Nov.,2010 Vr. No.15 to 22,62,63,100 to 102, 135 to 196,210 to 224,256,323 to 356,377 to 4421, 481 to 515, 520 to 539,565 to 613, 643 to 675, 691 to 698, 721, 727B to 728,821, 874, 876, 883 to 885, 933,,998 to 1017, 1019 to 1059, 1098 to 1105,1173,1240 to 1274 .

2014-15 -- --