

94

Audit and Inspection Note on the accounts of Notified  
Area Committee Arki, District Solan.

Period 4/81 to 3/82

Part I

1. Last Audit Notes : The following paragraphs remained outstanding of the previous audit notes.

(a) Audit Note for the period 7/65 to 6/67.

(i) Para 2(a) & (b) Outstanding.

(ii) Para 5. Outstanding.

(b) Audit Note for the period 7/67 to 1/70

(i) Para 2. Outstanding.

(c) Audit Note for the period 2/70 to 3/72.

(ii) Para 3 (i) -do-

(iii) Para 3(ii) & 3(iii) outstanding.

(iv) Para 4 outstanding.

(v) Para 5 -do-

(vi) Para 7 -do-

(vii) Para 8 -do-

(viii) Para 9 -do-

(d) Audit Note for the period 4/72 to 3/77

(i) Para 3(ii) Outstanding.

(ii) Para 5 -do-

(iii) Para 6 -do-

(iv) Para 7(i) -do-

(v) Para 7(ii) Settled.

(vi) Para 9 Outstanding.

(vii) Para 10 -do-

(viii) Para 11 -do-

(ix) Para 12 -do-

(x) Para 13 -do-

(xi) Para 14 -do-

(xii) Para 15 -do-

(xiii) Para 16 -do-

(xiv) Para 17 -do-

(xv) Para 19 -do-

(xvi) Para 20(v) & (vi) Outstanding.

(xvii) Para 20(vii) & (viii) -do-

(xviii) Para 21 -do-

(ix) Para 22 -do-

(xx) Para 23 -do-

(e) Audit Note for the period 4/77 to 3/81.

(i) Para 3(i) Investment Outstanding.

(ii) Para 4 Settled.

(iii) Para 5 Outstanding.

(iv) Para 6 Settled.

(v) Para 7 Outstanding.

(vi) Para 8 Outstanding.

(vii) Para 9 Outstanding.

(viii)	Para 10	Outstanding.
(ix)	Para 11	-do-
(x)	Para 12	-do-
(xi)	Para 13.	-do-
(xii)	Para 14.	-do-
(xiii)	Para 15.	-do-
(xiv)	Para 16	-do-
(xv)	Para 17.	-do-
(xvi)	Para 18.	-do-
(xvii)	Para 19	Outstanding. The notification may may be put up at the next audit.

(xviii)	Para 20	Outstanding.
(xix)	Para 21	-do-
(xx)	Para 22	-do-
(xxi)	Para 23	-do-
(xxii)	Para 24.	-do-
(xxiii)	Para 25	-do-
(xxiv)	Para 26.	-do-
(xxv)	Para 27	-do-
(xxvi)	Para 28	Settled.
(xxvii)	Para 29	Outstanding.

### Para II

2. Present Audit. The present test audit and examination of accounts for the period 4/81 to 3/82, the results of which are detailed in the succeeding paragraphs, was conducted by Sh.B.R.Sharma, Senior Auditor from 1.10.82 to 8.10.82. The accounts for the months of 5/81 and 3/82 were checked in detail. Octroi accounts were checked in detail in respect of 15th to 20th of the selected months.

3. Finances. The financial position of the fund is exhibited below in a comparative form :-

Opening Balance	Rs. 1,044 15.00
Receipt.	Rs. 1,590 69.00
Total.	Rs. 2,634 84.00
Expenditure	Rs. 1,222 26.00
Closing Balance	Rs. 14 12 58.00
* Less (-)	Rs. 976.00
* Net C.B.	Rs. 1,402 82.00
* Due to excess balance in Try. Pass Book shown in 1/78.	

(a) Investment. An amount of Rs. 10945.56 stands invested in Post Office Arki in saving account. (The amount is not being shown in the Cash Book as investment and has not been included in the financial position given above.).

4. Audit Fee. An amount of Rs. 350/- as detailed vide appendix 'A' to this audit note worked out as audit fee. The President NAC Arki vide Senior Auditor's requisition No.923/715-A dated the 8th October, 1982 was requested to credit The amount to Govt. under head 765-Other Administrative Services. C-Other Services. Fee for Govt. Audit H.P." under intimation to this department.



5. Grants. Grants amounting to Rs. 96,200/- were received from Govt. during the year 1981-82 for the execution of various developmental works as detailed vide appendix 'C' to this audit note. These grants may be utilized strictly under the provisions of sanctioning letters and utilization Certificates sent to Govt. The works against these grants must be commenced within one year and completed within two years from the date of receipt of grant. Where the works are not completed/ executed within this period, sanction for extension of period of utilization may be obtained from the competent authority or the grants refunded to the sanctioning authority.

(b) Grants received prior to present period of audit and which have not been utilized.

The grants received prior to present period of audit, which were ~~received~~ not utilized or whose completion reports were not received upto previous audit period in are detailed appendix 'B' to this audit note. These grants may be refunded to Govt. immediately or sanction for extension after be obtained from the competent authority.

6. Arrears. An amount of Rs. 3188/- was pending for recovery on account of water rate bills upto 31st March, 1982. The bills had been issued upto 28th February, 1982. The water demand and collection register had again not been maintained on proper form and in the prescribed manner. The needful may be done now and compliance shown at the next audit.

7. Cattle Pound. There was no income of cattle pound during the year. The main reason was stated to be non existence of building.

Grant received from Govt. for the cattle pound may be utilized at the earliest.

8. Payments. The defects as explained in the succeeding paragraphs were noticed in the payment accounts. These may be remedied and compliance shown at the next audit.

(a) Vr.No. 92 of 5/81 for Rs. 92/- Sh. Pillu Ram Gupte, Member was paid T.A./D.A. for 3.40 days @ Rs. 20/- per day whereas he was entitled for daily allowance @ Rs. 15/- Per day. Therefore he was paid Rs. 17/- in excess which may be made good now.

(b) Vr.No. 45 of 3/82 for Rs. 578.57

Electricity Charges bill for 2/82 to 3/82.

In this bill energy charges for 838 units were paid as Rs. 248.30 whereas Rs. 234.64 @ 28 paise per unit were payable. Moreover in this bill arrears of Rs. 13.65 and Rs. 54.60 (Total Rs. 68.25) had been claimed by the board. But in the previous bill upto 2/82 paid vide Vr.No. 132 of 2/82 there were no



37

arrears and the payment had been made in full. Therefore Rs. 81.91 (Rs. 13.65 + Rs. 68.25) had been over paid to the board the refund of which may immediately be claimed and credit pointed out.

(C) Vr.No. 150 of 3/82 for Rs. 208/-

~~defending~~ Paid to Sh. N. L. Verma on account of law charges for ~~defending~~ the Committee in ~~the~~ 40 cases.

This payment is a part payment and Sh. Verma had submitted his bill for Rs. 880/- It may be ensured that he is paid legal charges strictly under the provisions of letter No. SLN-IX-7(PSP) /72-2486 dated 23.4.82 Sh. Verma had appeared in the cases on 7 occasions. His payment is to be restricted @ Rs. 16/- per appearance plus stationery etc expenses.

9. Works (a) Most of the works were being got executed through the Public works department. But most of the works had not been commenced. Since all the works are against the grants, these must be commenced within one year and completed within two years. Where these are not completed within the stipulated period, sanction for the extension of their period of utilization may be obtained.

(b) An amount of Rs. 31,800/- was deposited with the SDO (PWD) Amd on 12.2.81 for the construction of Latrine on Sheela Road (Rs. 12,000) and Rs. 19800/- for the construction of Latrine in P.W.D. Colony. It was intimated that these works are being completed by Sh. Rulia Ram Member and formerly Vice-President of the NAC. Since these works pertain to the NAC of which Sh. Rulia Ram is a member, he cannot obtain contract of the NAC works. The P.W.D. authorities may please be informed about the previous history of the cases of advances taken by him test he gets their benefit at the time of assessment of NAC works for which he has taken advances from the NAC when he was vice-President.

Action as envisaged in section 47 of H.P. Municipal Act, 1968 may also be taken after examining this matter in detail by the authorities.

10. Service Record of the employees.

(i) Service Book of Sh. Jagdish Chand, Secy. His leave account from the day of his appointment to -date has not been kept. The same may be prepared and compliance shown at the next audit. Service increments allowed and due dates have also not been indicated in the service book. The needful may be done now.

(ii) Service Book of Sh. Om Prakash, Muharrir

No service increments had been allowed to him. Exact date of release of scale of pay from time to time and next date of increment have not been indicated. His leave account after 31.10.71 has also not been prepared.



The needful may be done now and compliance shown at the next audit.

(iii) Service Book of Sh. Bhaagat Ram Peon.

No. service increment has been allowed to him after 1.4.76 and leave account after 15.4.71 has also not been prepared. The needful may be done now.

(iv) Service Book of Sh. Sanat Ram Fitter.

He was over age at the time of his appointment. Sanction for appointing an over age man had not been obtained. His services may immediately be terminated and compliance intimated. The past period may also be got regularised.

(v) Service Book of Sh. Jeet Ram Sweeper.

His date of birth has not been indicated in the Service records. This may be confirmed as provided in the rules and compliance alongwith proof of age be shown at the next audit. His leave account may also be prepared.

(vi) Service Book of Smt. Poonam Devi.

Her date of birth has not been indicated in the service Book. Her academic qualification certificate may be obtained and kept in record and entry of date of birth recorded. Service increment after 1.4.80 had also not been allowed to her. Her date of appointment has also not been indicated in the service Book. Her leave account may also be prepared. Compliance may be shown at the next audit.

10. Establishment Expenses. Expenditure of establishment having one Secretary, one Muharri, one Peon, one fitter, 3 sweepers and part time VAS & Patwardi was Rs. 3440/- P.a. (excluding contingencies) and income from all sources during 1981-82 excluding Octroi was Rs. 15,100/- which included income of arrears of water rate of previous years and recovery of cessnet. Therefore net income ranged from Rs. 7000/- to Rs. 8000/- Therefore the justification of retaining one Muharri in office may please be re-considered or the Deputy Commissioner may please be approached for his adjustment in Govt. offices, as has been done in respect of other employees of the NAC.

11. General (a) Rehari Licences for the year 1982-83 have not been renewed upto the date of audit. This was a net loss to the committee. Needful should be done immediately.

(b) 10 ~~job~~ Job porters were registered during the year 1980-81 but their licences for the year 1981-82 have not been renewed. These may be renewed with penalty and compliance shown at the next audit.

(c) Water Security received from the inhabitants was not being entered in the register of securities which may



be maintained and brought upto date. Securities deposited with the P.W.D. earlier may be obtained or got deposited from all who have water connections in their premises. The compliance may be made and shown at the next audit.

12. Objection Statement: It has been issued containing minor objections to the President for disposal.

13. Conclusion: The disposal of pending objections mentioned in Part I of this audit note calls for immediate action by the authorities.

Sd/-  
( A.C. RALHAN )  
Assistant Examiner,  
Local Fund Accounts,  
Himachal Pradesh, Simla-2.

Endst.No.V(49)-Fin(LA)Part Dated, Simla-17 1002, the

28 DEC 1982

Copy forwarded for information and necessary action to :-

- ERED (1) The Secretary, Notified Area Committee ARKI, District Solan, (Himachal Pradesh) with the requested that annotated copy showing the action taken on the Audit and Inspection Note may please be sent to this department, at an early date.
- ERED (ii) The Secretary(LSG) to the Govt. of Himachal Pradesh, Simla-17 1002.
- ERED (iii) The Deputy Commissioner, Solan District, Solan (H.P.).
- ERED (iv) Shri Bhagi Path Sharma, Senior Auditor C/O.....

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6. mu  
Assistant Examiner,  
Local Fund Accounts,  
Himachal Pradesh, Simla-2.

(OFFICE COPY)

\*LEKH RAM\*

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Appendix 'A' referred to in para 4 of the audit and inspection note of NAC Arki.

<u>Dates</u>	<u>No of auditor</u>		<u>Amount.</u>
	Sr. Auditor	Jr. Auditor	of Fee
			Rs. P.
1.10.82	One	-	50.00
4.10.82	One	one	70.00
5.10.82	One	One	70.00
6.10.82	One	One	70.00
7.10.82	One	One	70.00
8.10.82	-	one	20.00
Total			Rs. 350.00