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Audit and Inspection Note on the accounts of Notified Area
Committee, ARKI, District Solan, (Himachal Pradesh).

Period : 4/82 to 3/83.

PART-I.

1. LAST AUDIT NOTE :- The following paragraphs of previous
audit notes remained outstanding :-

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

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

(ii). Para 5... Outstanding.

(b). Audit Note for the period from 7/67 to 1/70 :-

Para 2... Outstanding.

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

(i). Para 3(i). Outstanding.

(ii). Paras 3(ii) & 3(iii). Outstanding.

(iii). Para 4... Outstanding.

(iv). Para 5... Outstanding.

(v). Para 7... Outstanding.

(vi). Para 8... Outstanding.

(vii). Para 9... Outstanding.

(d). Audit Note for the period from 4/72 to 3/77 :-

(i). Para 3(ii).. Outstanding.

(ii). Para 5... Outstanding.

(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 18... -do-

(xv). Para 19... -do-

(xvi). Para 20(v)&(vi). -do-

(xvii). Paras 20(vii)&(viii) -do-

(xviii). Para 21... -do-

(xix). Para 22... -do-

(xx). Para 23... -do-

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

(i). Para 3(i). Investments outstanding.

(ii). Para 4... Settled.

(iii). Para 5... Outstanding.

(iv). Para 6... Settled.

(v). Para 7... Outstanding.

(vi). Para 8... -do-

(vii). Para 9... -do-

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(viii).	Para 10...	Out standing.
(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 was not shown to 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.

(f). Audit Note for the period from 4/81 to 3/82:-

(i).	Para 3(a)...	Out standing.
(ii).	Para 4...	Settled.
(iii).	Para 5(a)...	-do-
(iv).	Para 5(b)...	Out standing.
(v).	Para 6...	Out standing.
(vi).	Para 7...	Out standing.
(vii).	Para 8(a)...	-do-
(viii).	Para 8(b)...	Out standing.
(ix).	Para 8(c)...	Settled.
(x).	Para 9(a) & (b).	Out standing.
(xi).	Para 10(i)...	Settled.
(xii).	Para 10(ii)...	Out standing.
(xiii).	Para 10(iii) to 10(vi).	Out standing.
(xiv).	Para 11(a)&(b).	Out standing.
(xv).	Para 11(c).	Settled.
(xxvi).	Para 12...	Out standing.

P A R T - II.

2. Present Audit :- The present test audit and examination of accounts for the period from 4/82 to 3/83, the results of which are detailed in the succeeding paragraphs, was conducted by Shri Vinod Raj Gupta, Junior Auditor from 29.12.83 to 6.1.1984. The accounts for the months of 9/82 & 3/83 were checked in detail.

3. Finances :- The financial position of the fund is exhibited below :-

Opening Balance on 1.4.82...
 Receipts during 1982-83...
 Total...
 Expenditure during 1982-83...
 Closing balance on 31.3.83...

Rs. 1,40,282-50.
 Rs. 1,00,809-30.
 Rs. 2,41,091-80.
 Rs. 1,45,663-85.
 Rs. 95,427-95.

4. Investment :- An amount of Rs. 10,945-56 still stood invested in Post Office, Arki in Saving bank accounts (In this connection position stated in para 3 of the Audit Note for the period from 4/81 to 3/82 may also be refunded to).

5. Audit Fee :- An amount of Rs. 120/- as detailed in Appendix 'A' attached to the Audit Note on account of audit fee should be credited into the Treasury as requested vide Junior Auditor's requisition No. Sml(Fin)10/84, dated 18.1.84, under head "065-Other Administrative Services-C-Other Services Fee for Govt. Audit (H.P.)" under intimation to this department.

6. Grants :- (a): Grants amounting to Rs. 49,800/- were received from Government during the year 1982-83 for the execution of various developmental works as detailed in App-ndix 'C' attached to this ~~attached~~ audit note. These grants may be utilized strictly according to the provisions of the sanctioning letters and utilization certificates may be sent to Government. The works against these grants must be commenced within one year and completed within two years from the date of receipt of grant. The unconditional grants received are also detailed in Appendix 'B' attached to this audit Note.

(b). Grants received prior to present period of audit and which have not been utilized :- The grants received during the period prior to present period of audit, which were not utilized or where completion reports were not received upto previous audit period, are detailed in Appendix 'D' attached to the audit note. The unspent balances of grants should be refunded to Govt. unless sanction for their utilisation beyond the stipulated period of utilisation is obtained from the Govt. sanctioning authority.

7. Food licences :- The number of licences issued during the year 1981-82 was 57, but during the period under audit the number of licences issued declaimed to 40 only. It was

stated that all the REHRIWALAS' numbering 17 were not given licences because of some dispute regarding their unauthorised occupation of the land. However, during discussion with the S.D.M., who is also President of N.A.C. Arki, it was agreed to that all the REHRIWALA's may be given licences for the year 1982-83 & amount of Rs.170/- may be credited in the funds of the Notified Area Committee, Arki. Action taken in the matter will, therefore, be verified at the time of next audit.

8. Store & Stock Accounts :- The position of store & Stock accounts was not clear from records. Two stock registers of articles of non-consumable nature were stated to have been maintained, but one of them was said to be in the custody of the court. The entries of the articles were seen in the second register, which was in a mess. For example, the entry of the typewriter was seen, but the specification & cost of typewriter was not given. The entry was neither attested by the President nor made on a separate page. The instructions contained in the Examiner's letter no. V(1)/66-Fin(LA) Vol. X, dated 29.6.83, vide which the heads of all the local bodies were requested to have the physical verification of immovable & movable properties done, were ignored. The President of the committee is requested to please see to it personally and the requisite record, may be prepared and shown at the time of next audit for necessary verification.

9. Payments :- (a) Rs.928-50P. were paid to electric Centre, Shimla, for the purchase of electric bulbs and tubes etc., on 25.3.83, in which Rs.6-50 were paid in excess, as cost of 15 tube rods @ Rs.28-50. The amount paid in excess may be made good and credited into funds of the N.A.C. Arki. Secondly, the ⁿconsumption accounts of these articles were not properly prepared. Simply the satisfaction of the Secretary that the all articles were consumed in the street light was not sufficient. In the absence of any requisition from the lineman who finally consumed these articles, the consumption could not be ~~admitted~~ admitted in audit. The proper procedure was to call for the requisition from the

line man showing which material, for which point was required and then the final certificate of Secretary that all the articles were actually replaced by the line man is required to be observed. The old unserviceable articles, which were replaced may be received back in the stock register and their final disposal be shown at the next audit.

(b). Electrical articles worth Rs.985/- were also purchased from M/S Telu Ram & Sons, Solan on 26.6.82. But, the stock entries thereof were not shown, as the stock register was stated to be in the custody of the court. The requisite stock entries may be shown at the next audit.

(c). vide Vrs.Nos. 55 to 58, dated 4.11.82, livery articles worth Rs.1076-15 were purchased. But the stock entry & disposal thereof was not shown during audit. This may be shown at the next audit.

(d). Vide letter No.L.S.G.(10)-1/82, dated 28.4.82, Rs.950/- were received as grant-in-aid for the pay & allowances of the Octroi staff, out of which Rs.150/- remained un-utilized. The same may be refunded to Government ~~forthwith~~ *forthwith*.

10. Slaughter House Income :- During the year, the income from the slaughter house was Rs.160/- whereas Rs.360/- were paid to V.A.S. as fee. This resulted in loss of Rs.200/-. The existing rate of slaughtering fee was Re.1/-. The rate required upward revision. The desirability of enhancing the rate of slaughtering animals may be examined under intimation to this department. The Government share of fee due from the V.A.S. for the year 1982-83 should also be got credited into the Government Treasury and Compliance shown at the time of next audit.

11. Water Security :- The register of water Securities was maintained but the security deposited with P.W.D. had not been got transferred. Needful should be done now.

12. objection statement :- No objection statement was issued.

13. Conclusion :- Disposal of pending objections detailed in part-I of the present audit note calls for immediate action by the authorities.

Sd/-
(VINOD RAJ GUPTA)
JUNIOR AUDITOR
LOCAL AUDIT DEPARTMENT,
HIMACHAL PRADESH.

Endst.No.V(49)-Fin(LA) Vol.II, Dated: **28 MAR 1984**

Copy forwarded for information and necessary action to:-

- REGISTERED.
1. The President, Notified Area Committee, ARKI, District Solan, (Himachal Pradesh) with the request that annotated copy showing the action taken on the Audit and Inspection Note may please be sent to this department at an early date.
 2. The Secretary(LSG) to the Govt. of H.P. Shimla-171002.
 3. The Deputy Commissioner, Solan, District Solan, (H.P.).
 4. Shri Vinod Raj Gupta, Junior Auditor, C/O....

REGISTERED.

①
27.3.84
Office copy Assistant Examiner,
Local Fund Accounts,
Himachal Pradesh, Shimla-171002.

(OFFICE COPY)

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(Referred to in Para 5 of the audit & Inspection note on the accounts of N.A.C. Arki, District Solan, (H.P.) for the period from 1.4.1982 to 31.3.1983).

"Details of Audit Fee payable by Notified Area Committee, ARKI, District Solan, (H.P.)"

<u>Dates of Audit.</u>	<u>No. of Auditors.</u>	<u>Amount.</u>
29.12.83., 30.12.83. 3.1.84, 4.1.84, 5.1.84 and 6.1.84.	One Junior Auditor for 6 days @ Rs.20/- per day.	. Rs. 120-00. /

Total :- Rs. 120-00.

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STATEMENT OF GRANTS-IN-AID RECEIVED IN LIEU OF OCTROI ABOLISHED IN H.P. FROM 1.4.82 to 31.3.83.

Sr. No.	Sanctioned No. & Date.	Purpose of Grant.	Sustaining Normal Activities.	Pay & Allowances.	Total.	Date of credit into N.A.C.fund.
1.	2.	3.	4.	5.	6.	
1.	L5G.C(10)-1/82, dt.28.4.82.	Rs. 3,265-00.	Rs. 950-00.	Rs. 4,215-00.	8.6.82.	
2.	dt. 1.6.82.	Rs. 3,265-00.		Rs. 3,265-00.	3.8.82.	
3.	dt. 13.7.82.	Rs. 3,265-00.		Rs. 3,265-00.	24.2.83.	
4.	dt. 28.8.82.	Rs. 2,400-00.		Rs. 2,400-00.	27.11.82,	
5.	dt. 15.9.82.	Rs. 2,400-00.		Rs. 2,400-00.	16.11.82.	
6.	dt. 12.11.82.	Rs. 3,000-00.		Rs. 3,000-00.	13.1.83.	
7.	dt.	Rs. 5,184-00.		Rs. 5,184-00.	7.2.83.	
8.	dt. 2.2.83.	Rs. 2,592-00.		Rs. 2,592-00.	21.3.83.	
9.	dt. 25.3.83.	Rs. 7,000-00.		Rs. 7,000-00.	31.3.83.	
Total :		Rs. 32,371-00.	Rs. 950-00.	Rs. 33,321-00.		

Note :- The grants given above are un-conditional.

Sd/- (Vinod Raj Gupta)

Jr. Auditor.

Sd/- Secretary,
Notified Area Committee,
Artd, District Solan, (H.P.).

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APPENDIX 'C'.

(referred to in para 6(a) of Audit and Inspection Note on the accounts of Notified Area Committee, Nkl, District Solan, (H.P.), for the period from 4/82 to 3/83).

STATEMENT OF GRANTS-IN-AID RECEIVED FROM THE GOVT. DURING THE YEAR 1982-83.

No. & Date of sanctioned letter.	Designation of sanctioning authority.	Purpose of grant.	Amount of grant-in-aid received.	Date of credit to Municipal fund.	Amount spent on balance of Expenditure	Date Re mai			
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.
1.	LSG-C(10)-20/83, Secretary LSG to the Govt. of H.P.	Providing Sanitary latrine.	Rs. 19,800/-	31.3.83.	19,800/-	-	-	-	-
2.	-do-	C/O Stalls.	Rs. 15,000/-	-do-	15,000/-	-	-	-	-
3.	-do-	C/O Park beautification of Chougen Park.	Rs. 15,000/-	-do-	15,000/-	-	-	-	-

Certified that the statements of the grants was personally checked by me and found to be correct.

Sd/-
(V.R. GUPTA)
Auditor.

Sd/-
Secretary,
N.A.C. Arid.

Contd. p. 10/-