

19-47-

Audit and Inspection Note on the accounts of Zila
sainik Welfare Office, Solan, (Himachal Pradesh).

Period : 4/84 to 3/86.

PART-I.

1. Last Audit Note :- The action taken on the last audit note calls for the following comments :-

(a). Audit Note for the period from 7/77 to 3/80 :-

(i).	Paras 5, 6(i) to (iii)..	Outstanding.
(ii).	Paras 7(c) & 7(d)...	Settled.
(iii).	Para 8..	Settled.
(iv).	Para 9..	Outstanding.
(v).	Paras 11(c)(ii) & (iii)..	Settled.
(vi).	Para 12(a)(v)..	Outstanding.
(vii).	Para 12(viii), (ix)..	Settled.
(viii).	Para 12(x)..	Outstanding.
(ix).	Para 12(b)..	Settled.
(x).	Para 14..	Partially outstanding as recovery from some person not made.
(xi).	Para 15..	Settled.
(xii).	Paras 16 & 17..	Outstanding.
(xiii).	Para 18..	Settled.
(xiv).	Para 10(b)..	Outstanding.

(b). Objection Statement :- The objection statement for the period from 7/77 to 3/80 was not put up.

(c). Audit Note for the period from 4/80 to 3/84 :-

(i).	Para 3..	Settled.
(ii).	Paras 4(a)(b)(c)&(d)..	Outstanding.
(iii).	Paras 4(e)(f)&(g)..	Settled.
(iv).	Paras 4, 5, 6(c)(d) & (e)..	Settled.
(v).	Paras 6(a) & 6(b)..	Outstanding.
(vi).	Para 6(f)..	Settled as final list prepared.
(vii).	Paras 6(g) & 6(h)..	Settled.
(viii).	Para 6(i)..	Settled.
(ix).	Para 6(j)..	Settled.
(x).	Para 7..	Outstanding. Settled.

PART-II.

2. Present Audit :- The present test audit and examination of accounts of the funds for the period from 4/84 to 3/86, the results of which are detailed in the succeeding paragraphs, was conducted by Shri Vinod Raj Gupta, Senior Auditor, from 1.8.86 to 20.8.86. The accounts for the months of 5/84, 12/84, 7/85 & 3/86 were checked in detail.

Contd..p.2/-

be recovered from the quarters concerned

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3. Audit Fee :- The audit fee due for the audit of accounts worked out to Rs.400/-, as per details given below. The Zila Sainik Welfare Officer, Solan was requested to credit the amount into the Government treasury under head, "065-Other Administrative Services-C-Other services; fee for Government Audit, (H.P.)", under intimation to this department :-

Sr. No.	Name of fund.	Party of Auditors.	Rate.	No. of days.	Amount.
1.	Special fund for R&R of Ex-servicemen.	Senior Auditor.	Rs.40/-	3	Rs.120-00.
2.	Sainik Rest House Fund.	-do-	Rs.40/-	4	Rs.160-00.
3.	Special Dairy Fund.	-do-	Rs.40/-	2	Rs. 80-00.
4.	Suspense fund.	-do-	Rs.40/-	1	Rs. 40-00.
Total :-					Rs.400-00.

4. Sainik Bhawan Fund :- Sainik Rest House :

(a). Fixed Deposits :- The following amount was kept in ~~fixed~~ fixed deposit.

F.D.R. No.	Date of investment.	Amount.	Date of maturity.	Value on Maturity.
S.B.I., Solan. No.TD-868231.	9-2-86.	Rs.10,600	8-2-87.	Rs.12,620-80.

(b). Loan to the fund :- Rs.40,000/- were received as loan from the Director, Sainik Welfare on 7.12.83. The loan was provided for the repair of rest house. The amount of Loan may be ~~repaid~~ repaid according to the terms and conditions on which loan was raised.

(c). Short recovery of rent from Distt. Employment Officer :-

Upper storey of rest house Building was rented out to District Employment Office, Solan w.e.f. 1.8.82. The rent fixed by the P.W.D. was Rs.425/- P.M. But after representation by the Sainik Welfare Office, the rates were revised by the Deputy Commissioner, Solan vide his letter No.SLN-1-7(Nc)/72,2035, dated 3.1.84. The rate was revised to Rs.691/- P.M. The rate was revised by the D.C., Solan w.e.f. 1.8.82, the date of occupation by the District Employment Officer, But, the arrears of rent due were not worked out. The total amount of Rs.13,649/-, as detailed below should be recovered from the quarters concerned.

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Period.	Amount Due	Amount paid
1.8.82 to 31.3.83.	Rs. 5,528-00.	Rs. 3,400-00.
1.4.83 to 31.3.86.	Rs. 24,876-00.	Rs. 15,300-00.
Add. Municipal Taxes @ 5%.	Rs. 1,520-00.	(-). Rs. 425-00 Tax paid
	Rs. 31,924-00.	
	Rs. 18,275-00.	Rs. 18,275-00.
Amount Due.	Rs. 13,649-00.	

(d). Repair of Rest House :- Minor repairs and white washing of the lower storey of building, which was used as Rest House, were got done. For this work, the quotations were ~~sent~~ called on 15.5.1985, as under :-

1. Sh. Devi Ram.. Rs. 6,000/-
2. Sh. Tulsi Ram.. Rs. 5,000/-
3. Sh. Balak Ram,, Rs. 5,900/-

(i). Shri Tulsi Ram quoted the lowest rate of Rs. 5,000/- and contract was given to him. It is not understood as to how, in the absence of any Estimate and justification, how it was assessed that the total work executed was worth Rs. 5,000/- only, as no measurements of work executed, were taken, with the result the value of work done by the contractor could not be verified in audit. The omission should be accounted for and the value of the work actually executed may be got assessed from the competent technical authority.

(ii). A sum of Rs. 55,840/- was given to P.W.D. for Deposit work for the repair of rest House building, which already included the white washing and minor repairs of the rest house. It was stated by the Sainik Welfare Officer that the work of minor repairs, had to be got executed departmentally due to emergency. Since a part of the work was got done departmentally, these items of work included in estimate by the P.W.D. may be got excluded and factual position shown at the time of next audit.

(iii). Vide Vr. No. 20, Rs. 775/- were paid for the repair of rest house annexe building in 2/86. Again, the contract of work was given on similar grounds i.e. without assessment of work. The Zila Sainik Welfare Officer may justify whether the work was actually of the value of Rs. 775/-.

(e). Electricity consumption :- During the course of audit it was observed that huge amounts were paid as electricity bills, but from the perusal of the visitor book, it was noticed that only a few visitors stayed in the Rest House. Moreover, for using the electric heater, there was provision to charge extra amount of Rs.5/- from visitors for each day but no such amount was charged, from the visitors. As such it is suspected that electricity was misused. The Zila Sainik Welfare Officer may please look into the matter and communicate his findings to this department at the earliest.

(f). Under the Chairmanship of Vice-President Sh. B. Lall, the Sainik Welfare Board empowered the sub-committee on 29.8.1984 to declare the articles as unserviceable articles. The sub-committee consisted of the following :-

- (i). S.D.M. (Solan),
- (ii). Vice President.
- (iii). Sainik Welfare Officer.

Consequently the sub-committee allowed the articles worth Rs.5,302-55 as unserviceable on 20-3-1985. Even those articles, which were purchased hardly three years back or for lesser duration, were also declared unserviceable. Besides, table, double bed and other articles were also declared as unserviceable, but the auction of these articles was not done. On enquiry, the sainik welfare officer informed the audit that no body came for the auction and the articles were destroyed. But, actually it was noticed that no notice was issued by the office to auction the articles. In the absence of the same it is suspected that the auction of auctions was deliberately not done. The action of the authorities for not auctioning these articles and to declare the same as destroyed, was doubt ful. The matter needs to be looked in and factual position be intimated to this department.

5. FLAG DAY FUND :- (a) Fixed Deposits :- The following amounts were kept in the fixed deposits :-

FDR No.	Date of purchase.	Amount.	Date of maturity.	Value on Maturity.
S.B.I., Solan No. TD-868099.	12.10.85.	Rs. 6500/-	12.10.86.	Rs. 7,072-00.
S.B.I., Solan. No. TD-868232.	9.2.86.	Rs. 23,300/-	9.2.87.	Rs. 25,350-40.

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(b). Supply of Flag and Collections from their sale :-

It was noticed that collections made by various authorities from sale of Flags were not uniform. For example, sometimes the collections from sale of 500 flags were received as Rs.25/- only or even less. This was only because no minimum price of flags was fixed and as such the possibility of misuse of collections from the sale of flags could not be ruled out. Although this was a voluntary collection, yet it was desirable to fix the sale price of flags, so that a definite amount could be asked for from the different authorities through whom the sale of flags was arranged.

(c). The Headmaster, Middle School, Bedhalag, Tehsil Kasauli, vide his letter No.6(Misc)84/6, dated nil informed that he sent an amount of Rs.55-70 on 18.12.82, in account of collection of flag day fund by Money order. But, no such amount had been shown as received. The matter may be probed and results thereof be intimated to this office.

Similarly, the Headmaster, Govt. Middle School, Kundloo, Tehsil Nalagarh also informed vide his letter No.Kundloo/83-84/61(a), dated 30-11-84, that an amount of Rs.34-50 was sent by him on 17.11.83. But, this was also not stated to have been received. The matter may be investigated and result thereof be intimated to this department.

(b). Flag Day Collections :- The receipt of donations in respect of sale of Flags issued to the institutions, as per details given in Annexure 'B' attached to this audit note were not pointed out during audit. Efforts may be made to collect the outstanding amount. The collection of sale proceeds of flags supplied in the year 1985 may also be shown at the next audit.

6. DAIRY FUND :- (a) This fund was stated in the year 1976 to provide cows to war widows and the grant of Rs.10,000/- was given to Sainik Welfare Office. The amount was to be spent on the purchase of cows to be given to the widows and the loan amount was recoverable in interest free easy instalments.

Finances :-

Income..	Rs.21,601-88 Ps.
Expenditure...	Rs.21,395-63 Ps.
Closing Balance..	Rs. 206-25 Ps.
In P.O.	Rs. 114-39 Ps.
In hand..	Rs. 91-86 Ps.

Contd..6/-

Income and expenditure statement of the accounts is attached to this audit note as Annexure 'C', which calls for following further remarks :-

(b). Refund of loan :- Out of Rs. 10,000/-, sent by the Rajya Sainik Board to supply cows to the war widows on loan basis, Rs. 9,000/- were only recovered and the amount of Rs. 1,000/-, as detailed below was still to be recovered. The amount due should be recovered from the persons concerned without further loss of time.

<u>Name.</u>	<u>Amount of loan.</u>	<u>Amount refunded.</u>	<u>Balance.</u>
	Rs.	Rs.	Rs.
Smt. Kamla Devi.	2,000-00.	1,700-00.	300-00.
Smt. Kanauri Devi.	2,000-00.	1,900-00.	100-00.
Sh. Julfi Ram.	2,000-00.	2,000-00.	NIL.
Smt. Gunan Devi.	2,000-00.	2,000-00.	NIL.
Smt. Tara Devi.	2,000-00.	1,400-00.	600-00.

The amount of Rs. 9,000/- collected by the zila Sainik Welfare Officer was required to be sent to the Rajya Sainik Board but Rs. 7,814-38 Ps. only were remitted by him, so far. It was explained that the amount of Rs. 1,185-62 Ps was spent by him for payment of honorarium etc. for which no provision was sought from the competent authority. The expenditure of Rs. 1,185-62 Paise irregularly spent may be got ~~xxx~~ regularised with the sanction of the competent authority or the amount involved should be made good from the defaulter.

(c). Less credit :- (i). Smt. Tara Devi refunded an amount of Rs. 150/-. The amount was collected by Sh. B. D. Singla, ex-secretary of the zila Sainik Welfare office. Later on the remitted this amount vide cheque No. AS-430689 for Rs. 150/- on 13.1.78, but the said cheque was dis-honoured by the Bank and the amount was never credited into the fund. The matter may be looked in by the higher authorities and suitable action be taken against the defaulter and the ~~x~~ recovery of amount of Rs. 150/- should be expedited.

(ii). Rs. 2,000/- were recovered from Smt. Gunmen Devi upto 5/78, but Rs. 1,900/- only were accounted for in the Cash Book. And in ledger Rs. 2,000/- were shown as received. This resulted in short credit of Rs. 100/-. The amount may be made good from the official at fault.

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(d). Closing Balance :- Rs.206-25 Paise were in the account, as detailed in income & expenditure statement. After paying audit fee, the whole amount should be withdrawn & sent to Rajya Sainik Board office against the refund of loan.

7. Special Fund of R & R for Ex-Servicemen :-

Finances :- The financial position of the special Fund for R/R for Ex-Servicemen for the period from 4/84 to 3/86 is given in comparative form in Annexures 'A' & 'B' attached to this audit note.

8. Suspense Fund Account :- The details of receipts and disbursements in respect of the financial assistance and pension paid during the period under audit have been given in Annexure 'D' attached to this audit note.

9. Objection Statement :- All the minor objections were settled on the spot.

10. Conclusion :- The accounts stand in need of improvement.

Sd/-xx

(B.L. THAPAR)

Assistant Examiner,
Local Fund Accounts,
Himachal Pradesh, Shimla-171002.

Endst.No. Fin(LA)H(2)C(15)XIV(32)/76-Vol. II, Dated: 9 MAR 1987

Copy forwarded for information and necessary action to:-

- Registered. 1. The Secretary, Zila Sainik Welfare Office, Solan, District Solan, (H.P.), with the request that an annotated copy showing the action taken on the audit note may please be sent to this department, at an early date.
2. The Director, Rajya Sainik Board, Hamirpur, (H.P.).
3. The Deputy Commissioner, Solan, District Solan, (H.P.).
4. Shri Vinod Raj Gupta, Senior Auditor, C/O Municipal Committee, Nahan, District Simmur, (H.P.).

9 MAR 87

(B.L. THAPAR)
Assistant Examiner,
Local Fund Accounts,
Himachal Pradesh, Shimla-171002.

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Annexure 'A'.

(Referred to in Para 7 of the audit Note for the period from 4/84 to 3/86 of Zila Sainik Welfare Office, Solan, (H.P.).

Financial position of Special Fund for R&R of
Ex-Servicemen of Zila Sainik Welfare Office, Solan,
District Solan, (H.P.).

1984-85.

Opening Balance..	Rs. 10,913-71.
Income..	Rs. 51,688-63.
Total :-	Rs. 62,602-34.
Expenditure..	Rs. 17,803-33.
Closing Balance..	Rs. 44,799-01.

1985-86.

Opening Balance..	Rs. 44,799-01.
Income..	Rs. 12,053-12.
Total :-	Rs. 56,852-13.
Expenditure..	Rs. 36,957-20.
Closing Balance..	Rs. 19,894-93.

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Annexure (a)

(REFERRED TO IN PARA 7 OF THE AUDIT NOTE FOR THE PERIOD FROM 4/84 TO 3/86).

Statement showing financial position of Special Fund for H&R of Ex-servicemen in respect of Zila Sainik Welfare Office, Solan for the period from April, 1984 to March, 1986.

Details:	Sanctioned Budget.	Received from Director Sainik Welfare.	Total Received.	Total Expenditure.	Closing Balance.	Remarks.
<u>1984-85.</u>	Rs.	Rs.	Rs.	Rs.	Rs.	
<u>Stipend</u>	21,430/-	27,000/-	27,000/-	582-20	26,417-80.	
<u>V.T.C.</u>	19,000/-	21,060/-	21,060/-	14,749-90	6,310-10.	
<u>I.T.I. Stipend</u>	-	1,600/-	1,600/-	2,230-23.	630-23	Excess.
<u>Audit Fee.</u>	200/-	-	-	240/-	240/-	Excess.
<u>Misc.</u>	50/-	44/-	44/-	-	44/-	
Total :-	Rs. 40,680/-	Rs. 49,704/-	Rs. 49,704/-	Rs. 17,802-33.	Rs. 21,901-67.	
<u>1985-86</u>						
<u>Stipend.</u>	21,500/-	--	-	21,780/-	280/-	Excess stipend given for the year 1984-85.
<u>V.T.C.</u>	19,000/-	10,000/-	10,000/-	15,054-60.	5,054/-	Excess.
<u>I.T.I. Stipend</u>	3,000/-	--	--	--	3,000/-	-
<u>Audit Fee.</u>	200/-	200/-	200/-	45/-	155/-	-
<u>Misc.</u>	200/-	200/-	200/-	77.60	122-40.	
Total :-	43,900/-	10,400/-	10,400/-	36,957-20	2,056-60	Excess. Expended from the previous balance held.

sd/-xxx
secretary,
Ms Zila Sainik Welfare Officer,
Solan.

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Annexure 'D'

SUSPENSE FUND ACCOUNT.

GRANT OF FINANCIAL ASSISTANCE TO THE WIDOWS OF PENSIONERS WHO RETIRED PRIOR TO 1.1.1964.
(Referred to in Para 8 of Audit Note of Zila Sainik Welfare Office, Solan for the period from 4/84 to 3/86).

Sanctioning letter number and date.	Authority sanctioning of the Fund.	Amount of Grant.	Date of credit in to Cash book.	Amount spent.	Balance.	Remarks.
<u>1984-85.</u>						
No. 18-2-M&B/82-RSB dated 21st Mar, 1984.	Director Sainik Welfare, H.P.	Rs. 1,200/-	4th Apr, 1984.	Rs. 1,650/-	Rs. 450/-	Spent out of previous balance.
No. 18-2-M&B/72-RSB dated 02 Jan, 1985.	-do-	Rs. 9,450/-	9th Jan, 1985.	Rs. 4,500/-	Rs. 4,950/-	
Income by way of interest.	SBI, Solan.	Rs. 18-50.	-do-			
Total:-		<u>Rs. 10,658-30.</u>		<u>Rs. 6,150/-</u>	<u>Rs. 5,400/-</u>	
<u>1985-86.</u>						
No. 18-9/85-SWD dated 24 Mar, 1986.	Director, Sainik Welfare, H.P.	Rs. 5,935-40.	31.3.86.	Rs. 6,082-24.		
By way of interest.	S.B.I., Solan.	Rs. 167-41.	7th.10.86	-		
Total :-		<u>Rs. 6,102-81.</u>		<u>Rs. 6,082-24.</u>		

Sd/-xx
Zila Sainik Welfare Officer,
Solan.

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Annexure 'C'

(Income and Expenditure statement of Dairy Fund referred to in Para 6(a) of the Audit note for the period from 4/84 to 3/86).

INCOME		EXPENDITURE	
Grant for purchase of Cows.	Rs. 10,000-00.	For purchase of Cows.	Rs. 10,000-00.
Grant for Honorarium etc...	2,300-00.	Amount sent of Rajya Sainik Board against refund of loan.	7,814-38.
Amount received back from the loanes.	9,000-00.	Honorarium paid to additional staff.	1,550-00.
Income from interest.	187-49.	Insurance of Cows.	331-25.
Income from interest.	114-39.	Subsidy for purchase.	1,700-00.
Total :-	21,601-88 Paise.	Total :-	Rs. 21,395-63.
Closing Balance.	206-25.		
In P.O.	114-39.		
In hand.	91-86.		

sd/-xx
(Vinod Raj Gupta)
Senior Auditor.

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Mo-Sand (Pm) - 23/61
To - (S)

(Vinod Raj Gupta)
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Annexure 'E'

(Referred to in Para 5(d) of the audit note for period from 4/84 to 3/86 of Zila Sainik Welfare Office, Solan).

Armed Forces Flag Collections not received.

Sr. No.	To whom issued.	Year of issue.	No. of Flags issued.	Receipt books issued.
1.	SDO, Kandaghat.	1978.	800	1601-2400
2.	BDO, Kunihar.	1978	600	7201-7800
3.	DFO, Kunihar.	1978.	300	7901-8200
		<u>1980-</u>		
2.	SDO, Kandaghat.	1980	500	
2.	Tehsildar Kasauli.	1980	500	
		<u>1981</u>		
1.	SDO, Kandaghat.	1981	300	
2.	BDO, Kunihar.	1981	200	
3.	DFO, Kunihar.	1981	500	
		<u>1982.</u>		
1.	DFO, Kunihar.	1982	100	
2.	Govt. Hr. Sec. School, Arki (B).	1982	200	
3.	BDO, Dharampur.	1982	200	
		<u>1983</u>		
1.	Tehsildar Kasauli.	1983	300	
2.	BDO, Nalagarh.	1983	200	

Contd...

No. 800 (1978-79)
7-1-80

(VINEET K. MEHRA)

Collection not received for 1984.

<u>Sr. No.</u>	<u>To whom issued.</u>	<u>No. of flags issued.</u>
1.	Tehsildar Nalagarh.	300
2.	SDO, Kandaghat.	700
3.	Tehsildar Kasauli.	300
4.	BDO, Kandaghat.	300
5.	DFO, Kunihar.	500
6.	Arms Licence Clerk.	200
7.	District Sankhya ADHIKARI.	50
8.	GHS, Jagaon.	200
9.	GHS, Kanda.	200
10.	GHS, Nalagarh (B)	200
11.	GMS, Manjhoo.	100
12.	GMS, Saryanj.	100
13.	GMS, Kakarhatti.	100
14.	GMS, Domehar (A)	100
15.	GMS, Basantpur.	100
16.	GMS, Domehar (K)	100
17.	GMS Sultanpur.	100
18.	GMS, Bhojnagar.	100
19.	GMS, Badhokhari.	100
20.	GMS, Bararight.	100
21.	GMS, Reru.	100
22.	GMS, Sharararaghat	100
23.	GMS Bhugar.	100
24.	GMS, Mangal.	100
25.	GMS, Gaura.	100
26.	GMS Bela.	100
27.	GMS, Gunah.	100

Sd/-xx
(Vinod Raj Gupta)
Sr. Auditor.

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No. 80 (A) - 1578
10-1-87

Yours faithfully
-f-
(VINOD GUPTA)

Annexure 'D'

(Referred to in Para 8 of Audit Note for the period from 4/84 to 3/86 of Zila Sainik Welfare Office, Solan, (H.P.).

Financial position of SUSPENSE FUND ACCOUNT of Zila Sainik Welfare Office, Solan, (H.P.).

	<u>1984-85.</u>
Opening Balance..	Rs. 550-00.
Income..	Rs. 10,668-50.
Total :-	<u>Rs. 11,218-50.</u>
Expenditure..	Rs. 6,150-00.
Closing Balance..	Rs. 5,068-50.

	<u>1985-86.</u>
Opening Balance..	Rs. 5,068-50.
Income..	Rs. 6,102-81.
Total :-	<u>Rs. 11,171-31.</u>
Expenditure..	Rs. 6,082-24.
Closing Balance..	<u>Rs. 5,089-07.</u>

Account for the period from 4/84 to 3/86

Thank you

No. 80 (H.P.)-1578

30-1-87

Yours faithfully,
 (Signature)
 (Name of the Officer)