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

Period :- 4/86 to 3/87.

Part-I

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

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

Para 5, 6(i) to (iii)	Outstanding.
Para 9	Outstanding.
Para 12(a)(o)	Outstanding.
Para 12(x)	Outstanding.
Para 14	Recovery from J.L. Chauhan not made.
Para 16 & 17.	Outstanding.
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:-

Para 4(a), 4(b), 4(c)	Settled.
Para 4(d)	Unsettled.
Para 6(a)	Settled.
Para 6(b)	Unsettled.
Para 6(j)	Unsettled.

(a) Audit Note for the period from 4/84 to 3/86:

Para 3	Settled.
Para 4(b)	Unsettled.
Para 4(c) to 4(f)	Unsettled.
Para 5(b)	Unsettled.
Para 5(c)	Amount recovered and hence Para Settled.
Para 5(d)	Unsettled.
Para 6	Unsettled.

Part-II

2. Present Audit :- The present test audit and examination of accounts for the period from 4/86 to 3/87, the results of which are detailed in the succeeding paragraphs was conducted by Shri Vinod Gupta, Section Officer w.e.f. 11.3.88 to 23.3.88. The accounts for the months of 5/86 and 2/87 were checked in detail.

3. Audit Fee :- The audit fee due for the audit of accounts worked out to Rs. 240/- as per details given below. The Zila Sainik Welfare Officer was requested by the Section Officer to credit the amount in to Govt. Treasury Officer to credit the amount into Govt. Treasury under head, "0070-Other Administrative services, 60-Other services, 110-Fee for Govt. Audit, H.P.". The original challan may please be sent to this department for verification and its subsequent return.

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Sr. No.	Name of Fund.	No. of Auditors	No. of days.	Amount.
1.	Special fund for R & R of Ex-service men.	Section Officer	2	Rs. 80.00
2.	Sainik Rest House.	-do-	3	Rs. 120.00
3.	Suspense Fund.	-do-	1	Rs. 40.00
Total:-Rs.				<u>240.00</u>

4. Sainik Bhawan Fund

(a) Investment:- The following amount was kept in fixed Deposit:-

F.D.R.No.	Date of investment	Amount	Date of Maturity	Value on Maturity.
S.B.I Solan No.TJ 199697	9.2.87	Rs.12,600/-	9.2.88	Rs.13708.80

(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 according to the terms and condition.

(c) Short recovery of Rent from Distt. Employment Office

As ~~existing~~ pointed out vide para No.4(c), of the ~~xxx~~ audit note for the period 4/84 to 3/86, the recovery of the arrear of house rent, which was rented out to District Employment Office Solan was still not effected. Due to non recovery, The arrears of rent had ~~xxx~~ increased from Rs.13,649/- to Rs.17,256/- upto 31.3.87, as detailed below :-

Previous arrears upto 31.3.86 Rs.13649.00

Demand for the year 86-87
@ Rs.691/- PM + 5 % M.C.
Taxes. Rs. 8707.00

Total :- Rs.22356.00

Less amount recovered from the District employment Office during the year.

Rs. 5100.00

Balance amount to the recovered.

Rs.17,256.00

The District Employment officer may be asked to credit the arrear of rent, failing which the action may be taken to recover this amount as per provision contained in the law.

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... the period from 7/87 to 3/88. The authorities may take
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(d) Official Residential Accommodation :- The Sainik Welfare Officer and the clerk of the office was allotted official residential accommodation out of Sainik Bhawan.

This called for following further remarks which may be attended to :-

1) On his posting at solan, The Sainik Welfare Officer was in occupation of the official accommodation (The ~~XXXX~~ exact date may be ascertained from the record), but only Rs. 600/- were deposited by him to the fund w.e.f. 9.8.85 to 19.4.87. As per information the Sainik Welfare Officer was also in receipt of house rent regularly, which was highly irregular. The higher authorities may look into the matter and ensure the recovery of due rent as per rules.

Similarly, the recovery of rent from Clerk may also be worked out and made good immediately.

Compliance may be shown at the next audit.

(e) Sainik Rest House:- The perusal of the rest house visitor register shows that the register maintained by the chokidar was in mess. The entries made on it were tempered by the chokidar. Sometime the entries made were fictitious. But office did not take notice of it. Since, this register was the only record which reflected the receipt of the rest house it was required to be maintained properly. No inspection was made by any responsible officer with the result that there was every possibility of misuse of rest house / rest house income. The following lapses were noticed during the audit.

At sr. No. 118, Sh. Bhagat Ram stayed in rest house on 14.7.86 & left on 18.7.86.

And at sr. No. 119, Sh. S.S. Sethi stayed on 14.7.86 and left the rest house on 15.7.86.

But it was noticed that the person who left the rest house first was given receipt No. 2818, where as the person who left after ~~was~~ was given receipt No. 2817.

The entries in the visitor Register were also tempered with. The person who was shown as left the rest house on 15.7.86, appeared to have left the rest house after 18.7.86, but by tempering the record he was formed by showing his occupation upto 15.7.86. Similarly, there were number of instances where such tempering was made by him.

The matter may please be looked into and further action be taken according to factual ~~xxx~~ position.

(f) Misuse of Electricity

The electricity in the rest house appeared to have been misused as the bills of electricity consumption were very high as detailed below. Keeping in view the fact that a few visitors stayed in the rest house. This position was also brought to the notice vide para No. 4(e), of the audit note for the period from 4/85 to 3/86. The authorities may take
Contd. p. 4/-

The details of bills are as under :-

<u>Month</u>	<u>Amount</u> <u>Rs.</u>
2/86	421.50
3/86	224.50
1/86	324.90
12/85	265.10
4/86	720.40
5/86	536.50

(h) Purchase & consumption of stock :- It was noticed that electrical articles i.e. Tube bulbs etc. were got purchased by the Chowkidar / Office regularly. Moreover, the old fused reflected chowke, tubes and other articles were also not handed over. The omission may be accounted for.

(a) Fixed deposits

SBI Solan 12.10.86 Rs.7000.00 12.10.87 Rs.7616.00
JJ 199565

(b) Flag Day Collections :- The receipt of donation in respect of flags issued to the institutions as per list detailed in Annexure 'A' attached to this audit note was not pointed out. The concerned authorities may be requested to send the account of the collection. Compliance may be shown at the next audit.

(a) Finances:- The financial position of the special fund for R & R for Ex-servicemen for the period from 4/86 to 3/87 is given in comparative form in Annexure 'B' attached to this audit note.

i) That it should only be granted ~~for the purpose of~~ ~~to~~ ~~the~~ ~~person~~ ~~where~~ ~~income~~ ~~does~~ ~~not~~ ~~exceed~~ ~~Rs.6000/-~~ ~~P.A.~~ ~~children~~ to the person where income does not exceed Rs.6000/- P.A.

ii) That it should not be granted for more than two children of one person in life time.

iii) That it should only be granted to one children at a time.

But it was found that no such record was maintained from where it could be ascertained that the above ~~rule~~ checks were ~~exercise~~ exercised.

Therefore, the Sainik Welfare Office may please ensure that the needful has been done. Compliance may be shown at the next audit.

(c) The scholarship was granted to two children of one person at a time. which may be justified failing which and amount of Rs.240/- as detailed below be made good :-

Army No.	Rank	Name	Name of Children	Amount.
5032304	Rtn	Mani Ram	Rita Devi	Rs.120.00
1609805	SWR	Nand Lal.	Meena	Rs.120.00

7. Suspense Fund :- The details of receipt and disbursement in respect of the financial assistance and pension paid during the period under audit have been given in Annexure 'C' and Annexure 'D'.

8. Objection statement :- It was not issued.

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

Sd/-
Assistant Examiner,
Local Fund Accounts,
Himachal Pradesh, Shimla-2.

Endst.No.Fin(LA)H(2)-C(15)xiv(32)/76-Vol.II Dated, Shimla-2, the
Copy forwarded for information and necessary action to :-

1. The Zila Sainik Welfare Officer, 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 Welfare, Hamirpur District Hamirpur (H.P.).
3. The Deputy Commissioner Solan, District Solan (H.P.).
4. Sh. V.R. Gupta, Section Officer C/O.....

[Signature]
Assistant Examiner,
Local Fund Accounts,
Himachal Pradesh, Shimla-2.

Annexure 'A'

Referred to in Para 5(b) of the audit note for the period from 4/86 to 3/87 of Zila Sainik Welfare Office Solan.

Amount
Amount forces Flag collection note recovered

Sr. No.	To whom issued	Year of issue	No. of Flag issued.
1.	D.F.O. Kunihar.	1978.	300
2.	D.F.O. Kunihar.	1981	500
3.	D.F.O. Kunihar.	1982	100
4.	B.D.O. Nalagarh.	1983	200
5.	D.F.O. Kunihar.	1984	500
6.	G.M.S. Jagcn.	-do-	200
7.	G.H.S. Nalagarh (B)	-do-	200
8.	G.M.S. Mangoc	-do-	100
9.	G.M.S. Kekar Hatii.	-do-	100
10.	G.M.S. Basant Pur.	-do-	100
11.	G.M.S. Demohar (k)	-do-	100
12.	G.M.S. Shikhar Nagar.	-do-	100
12.	G.M.S. Sultanpur.	-do-	100
13.	G.M.S. Bhog Nagar.	-do-	100
14.	G.M.S. Bhararighat.	-do-	100
15.	G.M.S. Rem	-do-	100
16.	G.M.S. Sheemghat.	-do-	100
17.	G.M.S. Bhogen.	-do-	100
18.	G.M.S. Gaura.	-do-	100
19.	G.M.S. Gench	-do-	100
20.	Naib Tehsildar Solan.	1985	100
21.	B.D.O. Solan.	-do-	300
22.	B.D.O. Nalagarh.	-do-	300
23.	Girls High School Chandu		300
24.	H.S. Jagcn.	3	300 No.
25.	G.H.S. Dethi.		300
26.	G.H.S. Kasauli.		300
27.	G.M.S. Bedeli.		300
28.	G.M.S. Bekheli.		300
29.	G.M.S. Basant pur.		300
30.	G.M.S. Jagjit Nagar.		75
31.	G.M.S. Kader.		75
32.	G.M.S. Sultanpur.		75
33.	G.M.S. Bhog Nagar.		75
34.	G.M.S. Bhararighat.		75
35.	G.M.S. Panjeha		75
36.	G.M.S. Senghat		75
37.	G.M.S. Bugha.		75
38.	G.M.S. Dhag.		75
39.	G.M.S. Gaura.		75
40.	Dean Agri complex Solan.		75

Sd/-
 Vinod Gupta
 Section Officer (Audit)
 Local Audit Deptt. (Fin)
 H.P. Shimla-2.

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Appendix 'B'

Referred to in Para 6 of the Audit Note for the period from 4/86 to 3/87.

statement showing Financial Position of the Special fund for R&R of Ex-service men in respect of Zila Sainik Welfare Office Solan (HP) for the period from 4/86 to 3/87.

Details	Sanctioned Budget.	Previous Balance.	Received from Director Sainik Welfare.	Total Receipt	Total Expenditure	Closing Balance.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Stipend	23000.00	482.60	44297.40	44780/-	21540/-	23240/-
V.I.C.	19000.00	7454.75	24060.00	31514.75	16434.20	15080.55
I.T.I Stipend.	4800.00	1081.32	5715.40	6796.72	4200.00	2596.72
Audit Fee.	200.00	155.00	45.00	200.00	-	200.00
Misce.	200.00	200.00	77.60	277.60	227.60	50.00
Financial Assistance.	8800.00	-	8800.00	8800.00	8800.00	-NIL-
Previous Balance Intt.etc.	-	10521.26	1450.07 (By way of Intt.)	11971.33	-	11971.33
Total :-				104340.40	51201.80	53138.60

sd/-

Zila Sainik Welfare Officer, Solan
District Solan (Himachal Pradesh).

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Suspense Fund Accounts.

(Annexure 'C')

(Referred to in Para 8 of the Audit Note)

Grant of Financial Assistance / Pension oldage to the ex servicemen who are 60 years of age and are not receipt of any kind of F/A and Pension for any sources and income below Rs. 5400/- P.Y.
.....
Referred to Para 8 of audit note of Zila sa-inik Welfare Office Solan District Solan (H.P.)
period from 4/86 to 3/87.

Sanctioned letter No. and date.	Authority sanctioning of the fund.	Amount of Grant. Rs.	Date of credit in to Cash Book.	Amount spent	Balance. Rs.
Previous Balance.	Director Sainik Welfare Deptt. (HP) Hamirpur.	5089.07	-	-	5089.07
No. 10-9/85-SWD dated 01/12-9-86.	"	5000.00	5.8.86 29.9.86	(3612.84) 3622.84	1476.23 6476.23
	By way of Intt.	112.00	6.10.86 14.10.86		6588.23 1188.23
No. 4-71/86-SW D dated 12.11.86.	Director Sainik Welfare Deptt.	5700	19.11.86 24.11.86	5400.00 558.06	6888.23 6330.17
No. 4-71/86-SWD dated 21.1.87.	"	8000.00	22/27.12.86 28.1.87	600.00 -	5730.17 13730.17
			4, 10, 23 & 27.2.87 24 & 27.3.87	4200.00 1200.00	9530.17 8330.17
Opening Balance:-Rs.	5089.07	Income Rs. 18812.00	Total 23901.07	Exp. 5570.90	0/Bal. 8330.07

sd/-
Zila Sainik Welfare Officer,
Solan, District Solan (H.P.)

(Referred to Para 7 of Audit Note for the period from 4/86 to 3/87 of Zila Sainik Welfare Office Solan (Himachal Pradesh).)

Financial position of suspense Fund Account of Zila Sainik Welfare Officer Solan (H.P.).

Opening Balance.	Rs. 5089.07
Income.	Rs. 18812.00
Total:-	Rs. 23901.07
Expenditure.	Rs. 15570.90
Closing Balance.	Rs. 8330.07

Sd/-
District Sainik Welfare Officer,
Solan District Solan (H.P.).

लाफमा सो फाहिन निमा मोन
सिवा निमा ने माल ने २०२७

Annexure 'A'

(Referred to in Para 6 of the Audit Note for the period
4/86 to 3/87 of Zila Sainik Welfare Office, Solan (H.P.).

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

Opening Balance.	Rs. Ps. 19894.93
Income.	84445.47
Total	<u>1,04,340.40</u>
Expenditure.	51201.80
Closing Balance.:	<u>53138.60</u>

Sd/-
~~Signature~~ Zila Sainik Welfare Officer,
Solan Distt. Solan (H.P.).
