

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

Period :- 4/80 to 3/84

Part-I

1. Last Audit Note :- Following audit paras of the old audit note were still outstanding. Efforts may be made to settle these outstanding audit paras and compliance reported to this Department, immediately.

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

Audit Paras Nos 5a6(i) to (iii), (v), 7(c) (Partially outstanding as the A.P.R of Smt. Ram Dulari was still not shown), 7(d), 8, 9, 11(c)(ii) and (iii), 12(a) (iv) (viii) to (x), 12(b), 14 (Partially outstanding), 15 to 17, 18 and 20 (b).

(b) Objection Statement :- Old objection statement for the period from 7/77 to 3/80 was not put up to audit. The same may be traced out and shown at the time of next audit after making compliance of the objections contained therein.

(c) Settled Audit Paras :- Following audit paras of the Audit Note for the period from 7/77 to 3/80 were settled during the course of present audit :-

Audit Note for the period from 7/77 to 3/80.

Audit Para No. 3, 4, 6(iv), (b)(i) and (ii), 7(a) to (c), (e), 10, 11(a) to (c) (i)(iv), 12(a)(i) to (iv) (vi) and (vii), 13, 14 (Partially settled), 19(a) to (g) and 20(a).

Part-II

2. Present Audit :- The present test audit and examination of accounts of 'Flag day fund' for the period from 4/79 to 3/84 and special fund of "R & R for Ex-servicemen" and 'Sainik Bhawan fund' for the period 4/80 to 3/84 was conducted by Shri K.K. Dharamani, Senior Auditor, from 16.8.84 to 27.8.84 at Solan. The accounts for the months of 7/79, 3/80 (for Flag Day Fund), 5/80, 3/81, 4/81, 3/82, 9/82, 3/83, 7/83 and 3/84 (For all the funds) were selected for detailed check. The record required in audit was duly put up except that mentioned in the Relevant paragraphs, hereinafter.

3. Audit Fee :- The audit fee due for the audit of the accounts worked out to Rs. 285/- (Rupees two hundred eighty five only), as per details given below. The Zila Sainik Welfare Officer, Solan was requested vide Senior Auditor's Requisition No. SMR-174(a) dated 27.8.84 to credit this amount into Govt. Treasury under head "555-Other Administrative Services-C-Other Services, Fee for Govt. Audit (H.P.)" under intimation this department :-

Sr. No.	Name of Fund	Date of audit	Party of Auditors	Rate No. of days	Amount.
1.	Special Fund for R/R of Exservicemen.	21.8.84 to 23.8.84	One S.A. Rs.40/-	3	Rs.120.00
2.	-do-	24.8.84	One S.A. Rs.55/- One J.A.	1	Rs. 55.00
3.	Sainik Rest House fund	25.8.84 to 27.8.84	-do-	2	Rs.110.00
Total:-					Rs.285.00

4. Special Fund of R/R for Exservicemen

(a) Financials :- The financial position of the special fund for R/R for exservicemen for the period from 4/80 to 3/84 is given in comparative form in Annexures 'A' and 'B' attached to this note.

(b) Actual payee's Receipts :- Following amounts on account of stipends were remitted during march, 1984, to the Heads of the institution for further disbursement to the wards of Ex-servicemen. But, the Actual payee's Receipts of the students were still not received. The same may be procured at an early date and shown at the time of next audit :-

Sr.No.	Name of the Institution	Name to the Students	Amount Remitted
1.	Principal, Govt. Girls College Sector II Chandigarh.	Miss Neena Sharma D/O Dep. M.L. Sharma.	Rs. Paise 600.00
2.	Principal, G.N.T.U College, Hyderabad	Yoginder Singh S/O Davinder Singh.	1800.00

(c) Shri Shiv Dev Singh and Shri Randhir Singh both sons of Hav. Uttam Singh were paid stipends of Rs.120/- and Rs.180/- respectively, whereas only one ward was eligible for the grant of stipend. Amount paid in respect of one ward may be claimed back and particulars of credit/refund may be intimated to this department.

(d) Stipend of Rs.13180/- drawn on 10.4.80 for the year 1979-80.

According to the Minutes of standing sub committee of special fund R & R for exservicemen held at Dharamsala on 24.1.77, the limit of the poverty was fixed at Rs.300/- per month income from all sources. Hence, the stipend was admissible to only those students whose family income did not exceed Rs.3600/- per annum. But, during discussion, the Zila Sainik Welfare Officer, Solan stated that the income limit had been fixed only to determine the percentage

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of marks, which was also one of the criteria for awarding stipend to the students. This specific point may either be got clarified from the Director, Rajya Sainik Board, Shimla or else the amount paid on account of stipend to the following students whose family income exceeded Rs. 3600/- per annum may be recovered and compliance intimated to this department.

Sr. No.	Name of the student	Amount of family Income per annum. Rs.
1.	Subash Chand S/O Hav. Gembhir Singh	4000/-
2.	Subash Chander S/O Sep. Brij Lal	8654/-
3.	Lal Singh S/O Sep. Jodhi Ram	5000/-
4.	Prabhat Singh S/O Subedar Swaran Singh	4560/-
5.	Ashwani Kumar S/O Sep. M.L. Sharma.	4000/-
6.	Padam Singh S/O Sh. Rattan Lal.	5000/-
7.	Ajay Kumar S/O Sub. R.P. Sharma.	6000/-
8.	Tara Chand S/O S/O Sep. Chet Ram	6000/- 4800.00
9.	Champa vati D/O Hav. Parma Nand	8000/-
10.	Sumer Lata D/O Sep. Basu Dev	4872/-
11.	Naresh Kumar S/O Hav. Sudama Ram	4000/-
12.	Sita Ram S/O Sep. Rattan Lal	5000/-

(e) A sum of Rs. 350/- was paid to Smt. Meera Devi on account of her pay for the month of Feb. 1984, but the attendance Register for the month of Feb. 1984 was not shown to audit in the absence of which the payment of Rs. 350/- made to Smt. Meera Devi, Sewing teacher could not be admitted in audit. The omission may be supplied at the time of next audit.

(f) Payments :- A sum of Rs. 586.62 was not paid to M/S Shiv Industries, Bilaspur on account of purchase of 2 Nos sewing machines alongwith two tin covers. The stock entry was recorded at page 61 of the stock register of

V.T.C. but the Machine numbers and make of the machines were not recorded in the stock register. The stock entries recorded without the machine numbers were incomplete. The omission may be accounted for and supplied at the time of next audit.

(g) Stock Entries wanting

The stock entries of the following articles along with their disposal were not shown to audit. The omission may be supplied at the time of next audit.

Bill No. & Date	Amount paid	Particulars of articles purchased.
	Rs. Paise	
3047 dt. 2.4.80	128.50	Miscellaneous articles for sewing centres.
6795 dt. 8.4.81	42.75	Stationery articles.
403 dt. 17.6.83	31.70	Miscellaneous articles for sewing machines.

5. Sainik Bhawan Fund :- Sainik Rest House

(a) Fixed Deposit:- The following amount was kept in fixed deposit. The sanction of the competent authority for keeping the amount in fixed deposit may be shown at the time of next audit.

Amount	Date of Investment	Date of Maturity	F.D.No. & Date.
Rs. 10,000/-	9.2.84	9.2.85	161472 dated 9.2.84

(b) Rs. 732.50 were collected/realised on account of Rest House income for the month of 5/80, but Rs. 732/- were deposited 0.50 paise credited less may be recovered from the official at fault and credit thereof shown at the time of next audit.

(c) Sh. Trilok Singh stayed in Room No. 5 of the Rest House w.e.f. 1.4.81 to 16.4.81 for 15 days, but Rs. 22/- were realised from him instead of Rs. 30/- (Rs. 15/- rent charges + Rs. 15/- electricity charges.) Thus Rs. 8/- short realised may be recovered from the official at fault and credit thereof pointed out at the time of next audit.

(d) Sh. Yuv Raj stayed in the Rest House in room No. 5 w.e.f. 16.4.81 to 1.5.81 for 15 days, and Rs. 22/- were realised from him instead of Rs. 30/- (Rent Rs. 15/- + electricity charges Rs. 15/-) Thus Rs. 8/- less realised may be recovered from the official at fault and compliance shown at the time of next audit.

(e) The income of the Rest House was being credited into the fund on the 1st of every month i.e. after a full month, which was too late. The income realised on account of rent of rooms may be deposited at least once in a week

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and compliance shown at the time of next audit.

(f) Payments

(i) Bill No. 003317 of 3/83 for Rs. 1068.45

Rs. 1068.45 were paid to M/S Krishna furnishing Co. Shimla on account of purchase of 47½ meters coirmatting as under :-

47½ Meters coir @ Rs. 21.50	=	Rs. 1022.25
S.T. 4%	=	Rs. 40.85
S.C. 10%	=	Rs. 5.35
Total :-		<u>Rs. 1068.45</u>

The above expenditure called for the following observations.

1. The rate of 47½ meters coir @ Rs. 21.50 per meter worked out to Rs. 1021.25 but Rs. 1022.25 were paid to the firm. Thus Rs. 1/- paid in excess may be recovered from the firm or the official at fault and credit thereof shown at the time of next audit.

2. Surcharge was paid as Rs. 5.35 instead of Rs. 4.08. Thus Rs. 1.27 paid in excess may be recovered from the official at fault and compliance shown at the time of next audit.

(ii) Bill No. 167 dated 17.9.82 for Rs. 288.75

Paid to M/S Daulat Ram Shushil Kumar, Solan on account of purchase of following articles :-

15 Kg cotton @ Rs. 16/- per kg.	Rs. 240.00
39 Kg Panjal @ Rs. 1.25 per K.g.	Rs. 48.75
Total	<u>Rs. 288.75</u>

Similarly 24 Kgs cotton @ Rs. 16/- was also purchased vide bill No. 188 dated 18.9.82 from the above firm, but the quotations were not invited in order to avail the benefit of market competition. The omission may be accounted for.

(iii) Stock entries :- The stock entries of the following articles alongwith disposal thereof were not shown to audit. The omission may be supplied at the time of next audit.

<u>Bill No. & Date</u>	<u>Amount</u> Rs. Paise	<u>Particulars of articles purchased</u>
Nil dt. 3.4.80	18.00	Bagon spray.
Nil dt. 21.4.80	99.62	One seat cover.
196 dt. 2.9.82	9.00	2 Nos bulbs.
29 dt. 29.6.83	3.00	"Tharoo".

(g) Rent of Building :- Rs. 4870/- were still outstanding on account of rent against the Zila Sainik welfare office, Solan, which may be recovered and credited to Sainik Bhavan Contd. Page. 6/-

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Fund and compliance shown at the time of next audit.

(h) Cash in Hand

The cash in hand was not permissible under the Rules. During the course of audit it was observed that cash vide a few instances given below was kept in hand unnecessarily. The omission may be accounted for and avoided, in future:-

<u>Month</u>	<u>Amount in hand</u>
	Rs. Paise
4/80	775.00
5/80	1144.48
7/80	1574.20
8/80	1592.35
9/80	1604.06
10/80	4124.27
11/80	3928.40
12/80	3290.40
1/81	1193.40
2/81	1085.75
3/81	1260.63
4/81	270.06
5/81	266.62
6/81	200.06
8/81	100.00
to 1/82	394.40
8/82	4861.00
12/82	

(i) Rent Register:- The Demand and collection Register of Rents was not maintained in order to keep a watch on the receipt of the rent of the building hired to District Employment officer, Solan, Public Relation Department, Solan and Schedule caste corporation H.P. Solan. The requisite register may be maintained now and compliance shown at the time of next audit.

6. Flag Day Fund:- The audit of the accounts of the 'Flag Day' fund was conducted for the period from 4/79 to 3/84 and the accounts for the months of 7/79, 3/80, 5/80, 3/81, 4/81, 3/82, 9/82, 3/83, 7/83 and 3/84. were selected for detailed check.

(a) Fixed Deposit:- The following ~~money~~ amounts were kept in fixed deposit. The sanction for keeping the ~~curr~~ amounts in fixed deposit. may be shown at the time of next audit.

<u>Fixed Deposit Receipt No.</u>	<u>Amount</u>	<u>Date of Investment</u>	<u>Date of Maturity</u>
No. 161395 dated 12.10.83	5,500.00	12.10.83	12.10.84
161473 dt. 9.2.84	20,000.00	9.2.84	9.2.85

(b) Suspected misappropriation of the income of 'Flag Day' Fund :-

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A sum of Rs.1021/-, as detailed in the succeeding Sub Paragraphs, was received on account of collection of income of sale of flags, but the credit of this amount in the Flag Day fund Cash Book was not shown to audit. Thus this amount appeared to have been misappropriated. Rs.1021/- may be recovered from the official at fault and compliance intimated to this department. The matter ~~may~~ is also brought to the notice of The Director, Rajya Sainik Board for taking suitable action against the defaulter.

(i) A sum of Rs.487.50 was received from Tehsildar, Nalagarh on account of income of sale of flags for the year 1979 vide Money order receipt No.2695 dated 4.2.80 but the amount of Rs.487.50 was not accounted for/credited in the Cash Book of the ~~flag~~ ~~day~~ Flag Day Fund and the amount appeared to have been misappropriated. The amount in question may be recovered from the official at fault and compliance intimated to this department.

(ii) A sum of Rs.317.50 was paid by the D.R.O. Solan vide his letter No.Shiksha Solan C-3(1)-1/80 dated 19.2.80 as per details given below. But the credit entry of this amount was not pointed out in the Cash Book of the Flag Day Fund. Thus the amount appeared to have been misappropriated. The amount in question may be recovered from the official at fault and compliance intimated to this department.

S.No.	Name of the Institution	Amount received Rs.Paise.
1.	Govt.Hr.Sec.School Barotiwala	62.50
2.	-do- Arki (Girls)	62.50
3.	-do- Dhundan	62.50
4.	-do- Nalagarh(Girls)	68.50
5.	Govt.Boys High School Arki	61.50

Total :- Rs. 317.50

(iii) Rs.176/- were received vide X.R.N. (Electrical) Sub Division Solan letter No.HIS/G-5/79 16587-88 dated 22.2.80 alongwith 25 Nos of unsold flags, but the credit of this amount was not pointed out in the Cash Book of the fund and the amount in question appeared to have been misappropriated, which may be recovered from the official at fault and compliance intimated to this department.

(iv) A sum of Rs.100/- was remitted by Regional Manager, H.R.T.C. Parwanoo vide his letter No.8300 dated 10.12.79* in favour of the Secretary, Zila Sainik Board, Solan. But the credit entry of this amount was not shown in the Cash Contd.p..8/-

ankd. cl. aff. NO
dt 10/12/79

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Book of the Flag Day fund and appeared to have been misappropriated. Thus Rs.100/- may be recovered from the official at fault and compliance intimated to this department.

1) Rs.487.50
 ii) Rs.317.50
 iii) Rs.116.00
 iv) Rs.100.00
Total Rs.1021.00

(c) The following cheques/drafts were given to Postmaster, Solan for the collection of the same. But, the credit entries of these amounts were not pointed out to the audit. The same may be shown at the time of next audit.

Cheque No.	Amount	Date of receipt of the cheques/drafts by the P.M. Solan.
Sm. 308756	Rs.200.00	28.1.80
H. 139980	Rs.213.00	18.1.80
396356	Rs.120.25	3.7.80

(d) A demand draft for Rs.51/- was sent by M/S Kalina Plastics Pvt. Ltd. Parwanoo vide their letter No. KP/1002 (13)/80 dated 6.12.80 on account of Flag day fund. But the credit entry in cash Book / Pass Book was not shown to audit. The omission may be supplied at the time of next audit.

(e) Vr.No.Nil dated 28.9.81 for Rs.122.50

A sum of Rs.122.50 was paid to M/S Gulzar Lal Transport Agency, the Mall, Solan on account of freight charges etc., as detailed below :-

Freight charges	Rs.61.25
Delivery charges	Rs.11.25
Demurrage charges	Rs.45.00
Total	<u>Rs.117.50</u>

The above expenditure called for the following audit observations :-

1) The total of the Freight charges etc was worked out incorrectly as Rs.122.50. Thus Rs.5/- were paid in excess to the above firm, which may be recovered from the concerned firm or made good from the official at fault.

ii) A sum of Rs.45/- was irregularly paid as demurrage charges, which were not admissible/justified out of the Fund. The amount in question may be made good to the Flag Day Fund.

(f) Flag Day collections :-

The receipts of donations in respect of flags issued to the institutions, as per details given in Annexure 'C' attached to this audit note, were not pointed out to the audit. The omission may be supplied at the time of next audit.

(g) Actual Payee's receipts :-

The actual payee's receipts in the following cases were not shown to audit. The same may be obtained now and shown at the time of next audit :-

<u>Sr.No.</u>	<u>Name of the payee</u>	<u>Amount</u> Rs.	<u>Remarks.</u>
1.	Kirpa Ram S/O Sh. Maghi Ram	100.00	Financial Assistance.
2.	Prem Singh S/O Pola Singh	300.00	-do-
3.	Director, Rajya Sainik Board, Shimla.	2436.00	Contribution for the year 1981.
4.	-do-	2381.40	Contribution for the year 1982.

(h) The opening balance of the Cash Book of the Flag Day fund in 6/80 was Rs.7577.11 and Rs.1025.62 were received as income during 6/80 (Rs.7577.11 + Rs.1025.62 = Rs.8602.73). But, the total was wrongly worked out as Rs.8592.73 instead of Rs.8602.73 resulting into less account of Rs.10/- which may be recovered from the official at fault and credit thereof shown at the time of next audit.

Similarly, the closing balance of 11/79 was Rs.8677.40, but the opening balance in 12/79 was taken as Rs.8677.10 resulting into less account of Rs.0.30 paise, which may be recovered from the official at fault and compliance shown at the time of next audit.

(1) Re-Union of Ex-servicemen :- A sum of Rs.21810.53 was spent on the arrangements etc of Ex-servicemen Rally /re Union held at Nalagarh on 29.10.80, as detailed below.

1. Cost of Sewing Machines Rs.4555.20
2. Financial Assistance to Rs.8450.00
32 Ex-servicemen.
3. Miscellaneous expenditure Rs.2677.44
4. Expenditure on edible
articles for Dinner. Rs.5927.89 Out of
special R & R
Fund.

above
The expenditure called for the following audit observations.

- 1) Bill No. 448 dated 28.10.80 for Rs.1069.80

A sum of Rs.1069.80 was paid to M/s Banarasi Dass Bimal Kumar, Nalagarh on account of purchase of edible articles. The total of the bill actually worked out to Rs.1049.80 but Rs.1069.80 were paid to the firm. Rs.20/- paid in excess may be recovered from the official at fault
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and compliance shown at the time of next audit.

ii) Rs. 15/- were paid on account of Mazdoori etc, but no receipt of the coolie was on the record.

iii) Rs. 292.50 were shown to have been paid on account of purchase of 50 Kg sugar. But, no bill as well as APR was on the record. The omission may be supplied at the time of next audit.

iv) The stock entries regarding glasses, photos, exercise books, Towels etc. were not made. These articles appeared to have been misappropriated. The omission may be accounted for.

(j) Cash in Hand :- The Retention of Cash in hand was not permissible under the Rules. During the course of audit, it was observed that Cash, vide instances given below, was kept in hand unnecessarily. The omission may be accounted for :-

<u>Month</u>	<u>Amount retained in hand</u> Rs. P.
4/79	5876.65
5/79	6353.65
6/79	7661.65
7/79	7856.65
8/79	8006.40
9/79	7987.40
10/79	8451.40
11/79	8677.40
12/79	8746.41
1/80	9027.61
2/80	8019.11
3/80	8407.11
4/80	7577.11
5/80	7577.11
6/80	7806.11
7/80	7806.11
8/80	7039.61
9/80	4989.61

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Make the Board to

10/80	1532.17
1/82	800.00
3/82	800.00
9/82	300.00
3/83	246.50
7/83	246.50
3/84	313.00

7. Suspense Fund Account :-

A. "Suspense fund Account" was started w.e.f. 5.4.82 for granting financial assistance to the widows of pensioners who retired prior to 1.1.1984. The details of receipts and disbursements of the financial assistance paid to widows during the period under audit have been given in the Annexure 'D' attached to this audit note. A sum of Rs.450/- remained as undisbursed as on 31.3.1984.

8. Objection Statement :- All the minor objections were settled on the spot, hence no separate objection statement was issued.

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

Sd/-

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

Indst.No.Fin(LA)H(2)C(15)xiv(32)/76 Dated, Shimla-2, the

23 FEB 1985

Copy forwarded for information and necessary action to :-

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 Secretary(G.A.D.) to the Govt. of H.P.Shimla-171002 for information.
3. The Secretary, Rajya Sainik Board, Hamirpur (H.P.)
4. The Deputy Commissioner, Solan (H.P.)
5. Shri K.K. Dharmani, Senior Auditor, C/O.....

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(B.L. THAPAR)

Assistant Examiner, (OFFICE COPY)
H.P.Shimla-171002.

Annexure 'A'

(Referred to in Para 4(a) of the Audit Note for the period from 4/80 to 3/84 of Zila Sainik Welfare Office, Solan.

Financial Position of Special Fund for R & R of Zila Sainik Welfare Office Solan.

1980-81

Opening Balance	Rs. 21,708.19
Income	Rs. 27,896.50
Total	Rs. 49,604.69
Expenditure	Rs. 23,048.72
Closing Balance	Rs. 26,555.97

1981-82

Opening Balance	Rs. 26,555.97
Income	Rs. 53,696.00
Total	Rs. 80,251.97
Expenditure	Rs. 38,911.26
Closing Balance	Rs. 41,340.71

1982-83

Opening Balance	Rs. 41,340.71
Income	Rs. 25,303.20
Total	Rs. 66,643.91
Expenditure	Rs. 45,060.65
Closing Balance	Rs. 21,583.26

1983-84

Opening Balance	Rs. 21,583.26
Income	Rs. 26,225.99
Total	Rs. 47,809.25
Expenditure	Rs. 36,895.54
Closing balance	Rs. 10,913.71

Annexure 'C'

(Referred to in Para 6(f) of Audit Note on the accounts of Zila Sainik Welfare Office, Solan for the period 4/80 to 3/84.

ARMED FORCES FLAGS

COLLECTIONS NOT RECEIVED - 1978

Sr. No.	To whom issued	No of flags issued	Receipt Book.
1.	SDO Kandaghat	300	1601-2400
2.	Tehsildar Kandaghat	600	4201-4800
3.	BDO Dharampur	600	4801-5400
4.	BDO Jagjit Nagar	600	6601-7200
5.	BDO Kunihar	600	7201-7800
6.	Principal St Luke School	200	18501-18700
7.	Post Master Solan	100	19701-19800
8.	DIO Solan	100	7801-7900
9.	DFO Kunihar	300	7901-8200

COLLECTIONS NOT RECEIVED - 1979

1.	SDO Kandaghat	500
2.	Distt Welfare Officer	50
3.	M/S Purolator of India	
	Parwanoo	200
4.	Gebrial India Ltd. Parwanoo	200
5.	Principal Degree College	
	College Nalagarh.	200
6.	St Mary School Kasauli	50

COLLECTIONS NOT RECEIVED - 1980

1.	SDO Kandaghat	500
2.	Tehsildar Kasauli	500
3.	Distt Edn Officer Solan	1000
4.	Distt Welfare Officer Solan	50
5.	SDO Telephone	100
6.	The Manager AB Mashrrom	50
7.	New Ashian Biscuit Chembaghat	50
8.	National Cereal Product Ksl	50
9.	Shivalik Agro Ploy	50
10.	Himachal Conductor Pvt. Ltd	50
	sproon.	
11.	M/S PA Pinion Dharampur	200
12.	Khenna Watch Ltd	200
13.	Principal Degree College	200
14.	M/S Him Process Jablee	50
15.	Cooperative Bank	50
16.	Transport Union Solan	100
17.	ETO Multi purposes Baria	300
18.	Hypine Carbox Factory Nlg	150
19.	Gayson rolling Mills Barotiwala	50
20.	Adarsh steel (P) Ltd.	50

COLLECTIONS NOT RECEIVED - 1981

<u>Sr. No.</u>	<u>To whom issued</u>	<u>No of flags issued.</u>
1.	SDO (C) Kandaghat	500
2.	BDO Kunihar	200
3.	DEO Kunihar	500
4.	President vipor Mandal Solan	100
5.	President Vipor Mandal Dharampur	100
6.	Govt. High School Dagshai	100
7.	Govt. High School Baroona	100
8.	Govt. Middle School Manjoo	100
9.	Govt. Middle School Bughar	100
10.	Govt. High School Darla	100
11.	Govt. Middle School Dhang	100
12.	Govt. Middle School Kuftu	100
13.	Govt. Middle School Gaura	100
14.	Govt. Middle School Dagshai	100
15.	Govt. Middle School Baroti	100
16.	Govt. Middle School Bhognagar	100
17.	Govt. Middle School Koti	100
18.	Govt. Middle School Dharer	100
19.	Him public school Solan	100
20.	Janta High School Jaunajee	100
21.	Govt. Middle School Basantpur	100
22.	Govt. Middle School Bakhlag	100
23.	AB Mashroom Chail	50
24.	MMB School Solan	50
25.	Hishabh Ispatt Ltd Nalagarh	200
26.	State Bank of India Nalagarh	25
27.	Kalka Simla good Tpt dharampur	50
28.	Yashpal Garg & Co. Ltd Parwanoo	50
29.	Raghav Electronic India Solan	25
30.	UCO Bank Solan	25
31.	Gaysolan Rolling Mills Barotiwala	50
32.	Adarsh Steel (P) Ltd Solan	25
33.	Raghav Electronic Deoghat	25
34.	Purodator of India Parwanoo	100

COLLECTIONS NOT RECEIVED - 1982

1.	SDO (c) Solan	500
2.	Tehsildar Nalagarh	500
3.	Tehsildar Arki	500
4.	Tehsildar Kasauli	500
5.	BDO Dharampur	200
6.	BDO Kandaghat	200
7.	ETO Solan	200
8.	DEO Solan Kunihar	200
9.	Secretary Municipal Committee Nalagarh	100
10.	Plant Protection Officer Solan	100
11.	CMO Solan	1000
12.	Cantt Board Dagshai	50
13.	Cantt Board Suhathu	50
14.	Arms Licence Clerk Solan	200
15.	Urdu Centre Solan	50
16.	Govt. Degree College Nalagarh	100
17.	Underjit Singh Advocate Nalagarh	50
18.	MMB Kasauli	100
19.	MMB Solan	100
20.	Centre Bank of India sapron	50

Sr. No.	To whom issued	No of flags issued.
21.	United Commercial Bank Solan	50
22.	State Bank of India Solan	50
23.	Cooperative Bank Solan	50
24.	Himachal Forest Coop Solan	100
25.	Gayson Rolling Mills Barotiwala	200
26.	Distt Sankhyan Adhikari Solan	100
27.	Income Tax Officer-Solan	100
28.	Him Air Products Ltd Maganpura	100
29.	Him Chemicals Fertilizer Maganpura	100
30.	BEO Arki	1000
31.	Govt. Hr. - ec. School Arki (Boys)	200
32.	Govt. High School Solan	200
33.	Govt. High School Kasauli	200
34.	Govt. High School Kunihar	200
35.	Govt. Middle School Kotli	100
36.	Govt. Middle School Bughar	100
37.	Govt. Middle School Daughtighat	100
38.	Govt. Middle School Sarianj	100
39.	Govt. Middle School Badhalag	100
40.	Govt. Middle School Mittian	100
41.	Govt. Middle School Dhang	100
42.	Govt. Middle School Lagdaghath	100
43.	Govt. Middle School Kadaur	100
44.	Govt. Middle School Domehar	100
45.	Govt. Middle School Kandaghat	100
46.	Govt. Middle School Jaunajee	100
47.	Govt. Middle School Baroti	100
48.	Govt. Middle School Bhognagar	100
49.	Govt. Middle School Koti	100
50.	Govt. Middle School Sultanpur	100
51.	Govt. Middle School Bakhlag	100
52.	Govt. Middle School Dhabota	100

COLLECTIONS NOT RECEIVED 1983

1.	SDO (C) Nalagarh	1000
2.	SDO (C) Solan	500
3.	SDO (C) Arki	500
4.	Tehsildar Nalagarh	300
5.	Tehsildar Solan	500
6.	Tehsildar Arki	300
7.	Tehsildar Kasauli	300
8.	Tehsildar Kandaghat	300
9.	BDO Nalagarh	200
10.	BDO Dharampur	200
11.	BDO Kandaghat	200
12.	GM Industries	100
13.	ETO Solan	100
14.	DFO Kunihar	100
15.	DPRO Solan	200
16.	Distt Welfare Officer Solan	50
17.	Principal ITI Solan	200
18.	MC Nalagarh	50
19.	Plant protection Officer-Solan	50
20.	Cannt Board Dagshale	25
21.	Distt Panchyat Officer Solan	200
22.	Motor Licence Clerk Solan	100

Sr. No.	To whom issued	No of flags
	Arms Licence Clerk Solan	100
23.	Urdu Centre Solan	30
24.	GA to DC Solan	100
25.	Post Master Solan	100
26.	Govt. Degree College Nalagarh	100
27.	Station Master Solan	20
28.	Skind Model Industry Chambaghat	100
29.	Scheduled Caste Corporation Solan	10
30.	MMB Solan	30
31.	State Bank of Patiala Solan	50
32.	Centre Bank of India Saproon	20
33.	UCO Bank Solan	20
34.	State Bank of India Solan	20
35.	Cooperative Bank Solan	20
36.	Purolator of India-Parwanoo	100
37.	Gabrial India Ltd Parwanoo	100
38.	Pubjab Natioanl Bank Solan	10
39.	St Mary school Kasauli	50
40.	St Luke school Solan	50
41.	1 Bn NCC Boys Solan	50
42.	Distt. Sankhyan Adhikari Solan	50
43.	JBT School Solan	100
44.	BEO Kandahat	300
45.	BEO Arki	300
46.	BEO Dhundhun	200
47.	Govt. Girls Hr. Sec. School Solan	200
48.	Govt. Hr. School Kandahat	200
49.	Govt. Hr. Sec. School Arki (B)	200
50.	Govt. High School Chandī	200
51.	Govt. High School Kalhog	200
52.	Govt. High School Kasauli	200
53.	Govt. High School Baroona	200
54.	Govt. High School Diggāl	200
55.	Govt. High School Chandī	200
56.	Him public school Solan	100
57.	Govt. Middle School Batal	100
58.	Govt. Middle School Manjoo	100
59.	Govt. Middle School Bawasi	100
60.	Govt. Middle School Mangoo	100
61.	Govt. Middle School Kunihar	100
62.	Govt. Middle school Bughar	100
63.	Govt. Middle School Balera	100
64.	Govt. Middle school Mangal	100
65.	Govt. Middle School Rajri	100
66.	Govt. High School Badhalag	100
67.	Govt. Middle School Kundloo	100
68.	Govt. Middle School Dhang	100
69.	Govt. Middle School Lagdaghat	100
70.	Govt. Middle School Kedaar	100
71.	Govt. Middle School Kandaghat	100
72.	Govt. Middle School Jaunajee	100
73.	Govt. Middle School Gaura	100
74.	Govt. Middle School Baroti	100
75.	Govt. Middle School Bhognagar	100
76.	Govt. Middle School Pat ta Masul Khana	100
77.	Govt. Middle School Kte-i Koti	100
78.	Govt. Middle School Pattha Barawri	100
79.		

To whom issued

No of flags

Sr. No.	To whom issued	No of flags
	Govt. Middle School Basantpur	100
80.	Sub Post Mast Arki	20
81.	-do- Chail	20
82.	-do- Chambaghat	20
83.	-do- Dagshale	20
84.	-do- Domehar	20
85.	-do- Kasauli	20
86.	-do- Kumihar	20
87.	-do- Kumhar Hatti	20
88.	-do- Nauni	20
89.	-do- Parwanoo	20
90.	-do- Rajgarh	20
91.	-do- Solan Brewery	20
92.	Director Scheduled Caste Corporation	50
93.		

Sd/-
Zila Sainik Welfare Officer
Solan.

May ask the Board to
intimate as the Set of

Expense Fund Account started from 5 April, 1982
STATEMENT OF GRANT OF FINANCIAL ASSISTANCE TO THE WIDOWS OF PENSIONERS WHO RETIRED PRIOR TO 1.1.64

Annexure 'D' Referred to in Para 7 of Audit Note of Zila Sainik Welfare Office, Solan for the period from 4/80 to 3/84)

Sr. No.	Sanctioning letter No. and date	Authority sanctioning the Fund.	Amount of Grant.	Date of credit in to Cash Book.	Amount spent	Balance	Remarks.
			Rs.		Rs.		
1.	<u>1982-83</u> 18-2A/72-HSB dated 27 Mar 82.	Director Sainik Welfare.	3,300/-	5.4.82	3,300/-	Nil	
2.	18-2A/72-HSB dated 6 Jan 83.	-do-	3,900/-	12.1.83	3,900/-	Nil	
	<u>1983-84</u>						
	18-2-A/72-HSB dated 21 Mar 83.	-do-	3,600/-	6.4.83	3,600/-	Nil	
	18-2-A/72-HSB dated 01 Sep 83.	-do-	2,400/-	20.9.83	2,400/-	Nil	
	18-2A/72-HSB dated 15 Nov 83.	-do-	1,800/-	22.11.83	1,800/-	Nil	
	18-2A/72-HSB dated 08 Feb. 84.	-do-	1,800/-	14.2.84	1,800/-	Rs. 450/-	
	Total :-	Rs.	16800/-		Rs. 16,350/-	Rs. 450/-	

Sd/-
 Zila Sainik Welfare Officer
 Solan.