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Audit and Inspection Note on the accounts of Urban Development Authority H.P. Shimla-171009.

Period 4/95 to 3/96

1. Last audit Note:-

Audit paras specially pertaining to serious ~~para~~ irregularities were not attended to inspite of repeated requests. In absence of timely action against the erring official, the objective of audit is fully defeated. The Pradhikarn Authorities may take serious view of it and guilty persons be dealt with according to the provisions ~~rule~~ under rules and law.

(A) OUTSTANDING AUDIT PARAS

i. Audit report for the Year 1988-89

Para 6 and para 10

ii. Audit Report for the Year 1989-90

Para 6, para 8(म), para 10, Para 12(क), Para 12(ख), Para 12(ग), Para 13(मनेड), Para 14क, Para 17(क)(ख)(ग), Para 19(म)(ख)(ग)(ड)(ड)(ड), Para 23(म)(ख)(ड), Para 24 to 27

iii. Audit Report for the period 1990-91

Para 5 to 11,
Para 13 to 18,
Para 26 and 27,
Para 29 to 32
Para 33 to 34
Para 42 and 43(क)
Para 46, 48(2)
Para 51(ii)
Para 53(b)
Para 58 to 61
Para 62 to 67
Para 70 to 71
Para 73
Para 75 to 76

iv. Audit Report for the period 1991-92.

Para 5 to 8
Para 9(क), 9(ख), 9(ग), 9(ड), 9(ड), 9(ड), 9(ड), 9(ड), 9(ड),

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(v). Audit Report for the period 1994-95

Para 5.1.(a), 5.1.(b), 5.1.(c), 4(h), 4(a), 4(f)
 Para 6(1), 6(2), 6.3.(ii), 6.3.(iii), 6.3.(v)
 Para 6.3.(vi), 6(7), 6(8), 6(9), 6(10), 6(11),
 Para 6(12), 6(13), 6(14), 6(17), 6(15),
 Para 7(3)(a), 7(4), 7(6), 7(8), 7(9), 7(10) &
 Para 15, 17, 24, 6(21), Para 10, 11, 12, 13
 Para 13(ii) to (iv), Para 18, 20, 26, 27, 28,
 Para 29, 30

PART-II2. Present Audit:-

The present test audit and examination of accounts for the period 4/95 to 3/96 was conducted under the supervision of Sh. Vinod Raj Gupta, Assistant Controller alongwith Sh. Rakesh Kalra, Sh. Hem Raj Bhardwaj, Sh. Sita Ram, & Sh. Chambel Singh, Section Officers w.e.f. 18-11-96 to 24.4.97. The accounts for the months of 9/95 & 3/96 were checked in detail.

3. Audit Fee :-

The fee for the audit worked out to Rs 26,750/- which may be sent to the Examiner, Local Audit Deptt. H.P. Shimla-2 through Bank draft.

4. Final Accounts :-

The Balance sheet of Himachal Pradesh Nagar Vikas Pradhikaran Kasumpti, Shimla-9 as at 31st March, 1996 and the Income and expenditure A/c for the period 01-01-95 to 31-03-96 have been examined in Audit and reported as under.

BALANCE SHEET

The Balance Sheet does not depict the true picture of the Pradhikaran because of the following irregularities/errors found during the course of audit.

(a) Reserves and Provisions(i) Hudco Loan:-

As per statement of A/c of Hudco Loan an amount

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of Rs. 55,58,000/- has been shown outstanding for repayment ~~on~~ ~~11/11/96~~ on 31-3-96. But infact it was Rs. 6,70,67,000/- as per Books of Accounts of the Pradhikaran, Thus there was a difference of Rs. 14,79,000/- in the balances as shown by books of accounts of Hudco and HNW. Which needs to be reconciled ~~with~~ with Hudco. But instead of reconciling the difference a fictitious entry by debiting "Hudco Loan A/c" Rs. 14,79,000/- and crediting various schemes such as, "SHS at ~~XX~~ K20" (Rs. 1,61,000/-), C/o ~~XX~~ R.C. below BCS PH-~~IX~~ (Rs. 2,18,000/-) and "C/o R.C. below BCS PH-II" (Rs. 11,00,000/-) was passed vide ~~journal~~ ^{voucher} voucher No. 28 of 95-96 just to tally the Hudco Loan A/c which does not depict the true picture of accounts. Passing of vague entries to reconcile the accounts by the Accounts cell is to be viewed seriously.

(b) Earnest Money/Preference money/Deposits from Allottees

In the Balance Sheet Rs. 51,10,96,710.28 has been shown in the liability side as deposits from various allottees on A/c of Earnest Money, Preference money and instalments which is not correct, due to the following reasons.

(i). Deposits for Preferential allotment ~~Rs. 95,22,554.94~~ ~~Rs. 95,22,554.94~~ also include income of Rs. 5,47,251 on A/c of preference money as pointed out in Para 19(a) of Audit report for the year 1994-95 which should have been credited to income & expenditure A/c. there may be other similar ~~cases~~ cases which also required to be ~~xx~~ reviewed in details.

(ii). Similar is the case on A/c of Earnest money Deposits which stood at Rs. 7,78,52,864.00 as on 31.3.96. This also include the amount of forfeited Earnest money which is income and required to be credited to Income & expenditure A/c. Since the E.M. Deposit ledger was incomplete and not upto date therefore the amount standing in credit ~~A~~ could not be verified. The said ledger be completed and put up at the time of next audit for verification besides reviewing in detail the cases forfeited earnest money. Deposit it required to be credited to income & expenditure A/c.

(iii). Again the amount of Rs. 42,37,21,491.34 shown credit on A/c of deposits of instalments from various allottees could not be verified as there personal ledger were also

incomplete and not upto date. Further it also includes the deposits of such allottees to whom final possession has been made and they have also made full & final payment. Thus nothing is due to & from them. Therefore it is ~~incorrect~~ incorrect to show their deposits as liability. Hence the/whole position is brought to the notice of higher authorities for necessary action.

(C) Liabilities & Recoveries

(i) Deposit work Account Annexure 'G'

Rs 52,92,529.96 was shown as liability in the Balance Sheet as at 31.3.96 on A/c of Deposits received against works to be executed for other department which is incorrect because this amount was actually Rs 53,52,242.96 which has been reduced by Rs 59,713.00 being the amount expended in excess of deposits actually received and recovered from CP Deptt. (H.P.) (Rs 19457) and from Telecom Deptt. Kasumpti (Rs 40256). Thus infacts Rs. 53,52,242.96 should have been shown as liability instead of Rs. 52,92,529.96 and Rs. 59713/- as Debtor on op Assets side as per sound principles of Accountancy.

Further only Rs 40256.00 was shown as recoverable from Telecom Deptt. Kasumpti. whereas, in fact this amount is Rs 82704/- as detailed in ~~separate para~~ separate para of Design Division. This amount was reduced wrongly in H.O. Books by giving unnecessary Cr. of Rs. 42448/- vide Journal Vr. No. 30 of 95-96.

(ii). Expenses Payable Account

Rs. 3,08,613.03 has been shown in the Balance sheet as at 31.3.96 as expenses ~~is~~ outstanding for payment but no detail on which A/c there were payable were shown to Audit. Further this amount was being shown outstanding for payment continuously without any change for the last three years i.e. from year 93-94 onwards. This may be due to wrong and under/over classification of expenditure which needs thorough check up and portion be explained as to ~~when~~ when they are payable.

(iii). Recoveries to be remitted to Lending Deptt.

Rs 3,68,062/- was shown as liability on 31-3-96 on A/c of remittances of various recoveries/deductions

made from employees on deputation with H&WP to ~~the~~ ^{the} lending Deptt. But as per details made available by accounts Branch Rs 2,00,739/- was deducted in 3/96 on A/c of above said deduction/recoveries which infact should have been the actual liability because these amount deducted every month was being remitted time to time regularly. Thus the remaining difference of Rs 167273/- pertains to to the period prior 3/96. Which may be due to wrong classification of expenditure & payments. Therefore the matter be thoroughly investigated and be certified that Rs. 1,67,273/- actually to be remitted to lending Deptt. besides giving full details of employees from whom such deduction was made ^{and} why this amount was not paid in time.

(a) Surplus and Reserve for off site services of various schemes

Balance of Rs 1,94,055.90 and Rs 1,03,12,481.62 was shown under head "Surplus" and Reserve for off site services of various Schemes respectively in the balance sheet as at 31.3.96 which is not correct because amount of Rs 1,03,12,481.62 shown as provision for off site service of various schemes was transferred out of surplus from time to time every year irregularly in order to show minimum balance under surplus A/c which otherwise stood at Rs 1,05,06,37.52 (Rs 1,94,055.90 + Rs 1,03,12,481.62) moreover there was no decision whatsoever of the Board of H&WP to make any provision for the maintenance of off site services of various schemes out of surplus.

Further an amount of Rs 42448 wrongly written back vide ^{journal} ~~journal~~ voucher no. 30 d 95-96 as ~~I~~ also pointed out in Para NO. 4(c)(i) of this Audit report. Thus reducing the balance of surplus/provision for off site services of various schemes unnecessarily which should have been Rs 1,05,46,985.52 instead of Rs 1,05,06,37.52.

The above irregularities have put adverse effect in the Balance Sheet which is not showing true picture of the state of affairs of Pradhikaran.

(e) Work in Progress--Expenditure on works (Annexure 'B')

The figures of expenditure incurred on various schemes upto 31.3.96 as shown in Annexure 'B', were not depicting true picture due to the fact that Agency/depart-
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mental charges amounting to Rs 40,61,490.09 were apportioned amongst these works/schemes equally vide journal voucher no. 31 of 95-96 rather than in the ratio of expenditure incurred on these works during the year 1995-96. Due to this irregularity such a situation has arisen where expenditure on particular work during the year 95-96 ~~was~~ was nil ~~and~~ and very negligible ~~and~~ and agency ~~charges~~ charges was charged there on works out about 62%. For instance on work O/o Dist SFC/Ce at KMC Shimla, expenditure of Rs. 14980/- only were incurred during the year 95-96. Whereas Rs 8,12,293/- were apportioned as agency charges there on (P-17 of Ledger II of H.O.).

also includes the

Further figure of work in progress amounting to Rs 61,77,208.69 as shown in the Balance sheet relating to office land & Building of the Pradhikaran which infact should have been shown under head Fixed Assets & Depreciation should also have been charged thereon.

Therefore the irregularities pointed out above be accounted for and compliance be shown at the time of next Audit.

(f) Fixed Assets Annexure 'A'

Here the value of fixed assets

As pointed out earlier in Para 27 of the Audit report for the year 1994-95, the Pradhikaran owned an office Land & Building to house its Headquarters office three construction divisions and a Electrical division. But as per Annexure 'A' no such Land & Building was shown in the list of fixed assets amounting to Rs 29,45,592.04 as shown in the Balance sheet as at 31st March, 1996 is not depicting true picture of the state of affairs of the Pradhikaran.

(g) Stocks

The stocks balance as on 31.3.96 has been shown minus Rs.-37,37,562.28. Infact the stock balance as on 31.3.96 was plus Rs +18,66,943/- as intimated by the Assistant Engineer construction rule division No.I vide letter No. HSNVP/Cement/7/-934 dated 19.3.97 (At Annexure ' '). Thus it is very surprising and complete failure of authorities to detect the reasons as to how the minus book balance has come when physically there was a positive balance. Further the authorities were not

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maintaining Priced store ledger in absence of which the the actual cause of minus stock balance could ~~not~~ not be verified. Therefore the authorities are advised that the stock balance shown as minus Rs -37,37,662.28 may be checked in details besides maintaining Priced store ledger ~~and~~ immediately and the compliance be shown at the time of next audit.

(h) Current Assets-Sundry debtors A/c (Annexure 'B1')

Out of the total amount of Sundry debtors amounting to Rs 1,02,17,449.38 as shown in the Balance Sheet as at 31.3.96, Rs 7,96,452.17 was shown as due from the following employees of the Pradhikaran which seems to be doubtful due to the reason that Rs ~~74~~ 79821/- was shown due from Executive Engineer (C-I) which is not understood as to what A/c this amount is due from ~~Ab(C-I)~~ ~~Ab~~ and what was the name of the person. Further if at all it is due ~~X~~ then why the recovery is not being effected? ^{Show} the whole matter be looked into in detail alongwith other ^{cases} cases pointed out below and compliance be shown at the ~~next~~ time of next Audit:-

Sr. No.	Name & Designation of the Employee	Amount
1.	AB.Sub. Div.No.2 HPNVP	401.00
2.	A.E.Sub.div. No.1 HPNVP	5.00
3.	A.E.sub.div.electrical-cum-store HPNVP	2312.37
4.	AB subdiv.No.2 C.e.HPNVP	40.00
5.	I.C.Sharma, J.E.	4,62,038.00
6.	Ken Const.div.no, 1 HPNVP	1,38,392.00
7.	H.S. Pawar, J....	277.00
8.	X H.K.Gandotra, J.E.	559.00
9.	B.C. Kalis, J.E.	412.00
10.	Durga Dass, Driver	1090.00
11.	Divakar Kadal, S.O.	120.00
12.	Amolok Ben, Suptt.	8.00
13.	L. Malhotra, E.E.(C-II)	292.00
14.	Jagdish Chander, Bolder	210.00
15.	Executive Engineer (Design)	9441.00
16.	Manoj Malhotra, T.P.	11.00

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17. H.K. Anand, KAM(C-I)	
18. D.S. Solru, J.E.	560.00
19. H.K. Pandey, HDM	1.00
20. L.N. Sharma, J.S.	20.00
21. Executive Engineer(C-I)	392.00
	79821.00
	<u>6,96,452.77</u>

(1) Interest receivable on FDRs A/c (Annexure 'D')

Rs 59,69,146.74 has been shown as interest receivable on FDRs, which in fact it should have been Rs 49,92,663.00 as per detail given in Annexure 'D'. Thus there was a difference of Rs 9,76,483.74 due to which the Balance sheet was ~~not~~ depicting true picture. Therefore the difference in question be reconciled and ~~compliance~~ compliance be shown at the time of next Audit.

(3) Cash and Bank Balances (Annexure 'F')

As per Annexure 'F' of Balance sheet Cash & Bank ~~balance~~ balance also includes Rs 17,567/- on a/c of closing balance of Postage & stamps (Head office) which was incorrect as the correct balance was Rs 2635/-. Thus the balance sheet is not showing true picture of its state of affairs of the Pradhikaran.

(k) Income & Expenditure A/c-office Expenses A/c (Annexure 'J')

As per income & expenditure A/c for the period 1.4.95 to 31.3.96 Rs. 22,97,623.50 has been shown as office expenses. But as per Annexure 'J' the office expenses ~~are~~ were actually Rs. 25,34,297.50. These were wrongly reduced by subtracting Income of Rs. 2,36,674/- from Truck/Vehicle etc. for the past year. In fact on sound ~~commercial~~ commercial accounting principles, the income and expenditure should have been shown separately as Rs. 2,36,674/- and Rs. 25,34,297.50 respectively.

Further expenditure on A/c of postage & telegrams A/c has been shown 2,635/-. Whereas as per ledger-II it was Rs. 17,567/-.

Thus due to irregularities pointed out above the income & expenditure A/c was not showing true picture which may be rectified by correcting the said errors.

Excess Credit to Interest Received on FDRs A/c Amounting to Rs. 47,236/-

An amount of Rs 47,236/- was credited to Interest

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Received on PDRs A/c twice, by first vide Cash voucher no. 121 dated 16-9-95 and secondly while making provision for interest accrued but not received on PDRs vide Journal voucher No. 19 of 95-96. Thus irregularity has resulted into unnecessary inflation of figures of interest. Income as shown in income & Expenditure A/c, Therefore the Income & Expenditure A/c and Balance sheet was not showing true picture which may be corrected by rectifying the above error under intimation to this department.

- (b) Journal Vr. NO.10 of 95-96 for Rs.9,50,837/-

A sum of Rs 9,50,837-00 was debited to Establishment Expenses A/c and credited to EPF A/c but voucher wise detail vide which the above amount was deducted and also the details of employees from whom this was made were not shown to audit in absence of which the above adjustment could not be checked & verified in audit. Now the complete information in this regards be put up at the time of next audit for verification.

- (c) Journal Voucher No. 24 of 95-96 for Rs 5,56,431.00

Advance payment amounting to Rs 2,73,942/- and Rs 2,82,490/- were made for the purchase of new car No. HP-03-0075 and Jeep No. HP-03-2003 respectively but while making adjustment of these advances vide above said Journal voucher, purchase Bill/Vr. of these vehicle were not shown to Audit due to which advance adjustment could not be verified. Thus the required purchase Vr./Bill be put up at the time of next audit for verification.

- (d) Journal Voucher NO. 31 of 95-96 for 40,61,490.09

An amount of Rs 40,61,490.09 was apportioned amongst various works/schemes equally on a/c of Agency/ Departmental Charges which was irregular and wrong. In fact these agency charges should have been debited to various works/schemes in the ratio of works expenditure incurred on each works /schemes during the year 1995-96. Thus the figures of works in progress shown in the Balance sheet are not depicting true picture which may now be corrected by rectifying the above error under intimation to this Department.

- (e) Journal Vr.No. 29 of 95-96 for Rs.5,75,42,740.96

A sum of Rs.5,61,79,220.83 and Rs.13,63,520.13

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were written back from heads "Provision for off site services" A/c and "Surplus A/c" respectively and credited to various housing schemes to which it was earlier charged on the plea that this amount pertains to Agency charges charged earlier in excess in anticipation of receipt on accrual basis. But yearwise detail of above amount necessitating the said adjustment were not shown to the Audit due to which it could not be verified. Therefore the necessary details now be shown at the time of next Audit for verification.

(f) Wrong Adjustment

During the course of audit it was noticed that while making the refund of amount deposited by the allottees with the pradhikaran, 20%/50% amount of earnest money was being forfeited but its adjustment was not effected in the books of accounts which has resulted decrease in income and surplus was shown in the income & expenditure account and Balance sheet of the Pradhikaran during the financial year 1994-95. Thus the income and expenditure account and Balance Sheet of the Pradhikaran do not depict the true and fair picture with reference to these transactions which may be corrected by recasting these accounting statements. Some of such instances of earnest money forfeited are detailed below.

Voucher NO. & date	Name of allottee	Amount of Refund	Earnest Money forfeited
63 Dt 5.4.95	Sh. Keshwa Nand	15183.00	2212.00
167 Dt 22.12.95	Sh. Bhagatwali	124149.00	10463.00
169 Dt 22.12.95	Miss Beema Gupta	11500.00	11500.00

(g) As per personal ledger of allottees for Year 1995-96. Amount received on account of preference money but in the draw of lots allotment was made to them under general category ~~///~~ instead of preferential category. The preference money so received was adjusted against the amount to be paid by the allottees in the personal

ledger, but no such adjustment was made in the books of accounts. Thus the figure shown under the head preferential allotment account and deposit of installment in the ~~///~~ liabilities side of Balance sheet was not correct. ~~///~~ Possibility of similar cases can also not be ruled out

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which may be investigated in details and the balance sheet be corrected accordingly by showing the compliance at the time of ~~next~~ next audit. In the test check following cases were noted which may also be corrected accordingly.

Sr.	Name of allottee/ Regd. No.	Amount of Pref. money adjusted against install- ment	Letter No./Dt. vide which Amount of Pref money adjusted against inst- allment
1.	Sh. Karan Singh Badh 5th PSFS P(B) 6500	14760.00	9670 Dt. 11.7.95
2.	Sh. Chander Kant Gupta 5th PSFS P(A) 6432	3690.00	31-52 Dt. 6.3.96
3.	Sh. Dinesh Rana 5th PSFS p(B) 6456	4920.00	8471 Dt. 25.5.95
4.	Sh. Chander Sekher 5th PSFS P(B) 6479	4920.00	90333 Dt. 13.6.95
5.	Sh. Hans Raj Banta 5th PSFS P(B) 6481	14760.00	4356-57 Dt. 7.1.96

(h)

Journal Voucher No. 11 of 95-96 for Rs 5,23,525.00

A sum of Rs. 5,23,525/- was paid in advance to M/s small Industries Export corpn Pvt. Ltd. on account of supply CGI sheets vide Cash Vr. No. 191 dated 23.3.96 and DR to Imprest A/c of S.B. (Design) rightly as the supply of CGI sheets were required to be watched by the EE(D). But ~~later~~ later on vide above journal Vr. No. this earlier entry was cancelled and amount was shown in H.O. books as advance to the above named corpn. Since the supply of CGI sheets are required to be watched by EE(D), therefore, the above advance payment should have been accounted for in EE(D)'s books of A/cs rather in H.O. Books of accounts for proper adjustment. Now the necessary accountal and adjustment of this advance payment be shown at time of next audit.

6.

Unwise & Irregular raising of overdraft Resulting in Losses of Rs 3,23,675/-

(a)

The position of overdraft was as under:-

Overdraft raised during	Rs. 1,29,47,066.15
Interest paid on overdraft during 95-96	Rs. 14,59,984.00
Amount of FDRs.	Rs. 4,26,43,857.00

From the facts stated above it was crystal clear that the Pradhikaran had enough amount of Rs 4,26,43,857/- in fixed deposit which could have been utilized instead of
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raising overdraft amounting to Rs. 1,29,47,066.15 unnecessarily because we have to pay 2.5% extra interest on overdraft than the interest received on FDRs, which could have been saved otherwise. Thus due to unwise action of the authorities the Pradhikaran has to suffer loss to the tune of Rs. 3,23,675/- approx. Thus the authorities are advised to review the decision of raising the unnecessary overdraft in the interest of Pradhikaran. Further it was informed during the course of discussion that Authorities are authorised by the Board to raise overdraft from the PMB upto Rs 2.25 Crore against ~~7777~~ FDRs of Rs 3.00 crore. But as per Balance sheet as on 31.3.96 overdraft raised was amounting to Rs. 2,61,45,648.81 which clearly shows that overdraft amounting to Rs. 46.45 Lacs was irregularly raised in excess than the limit of Rs. 2.25 crores which may be regularised by obtaining Ex-post-facto sanction of the competent authorities. Therefore the above matter is brought to the notice of Authorities as well as H.P.Govt. for appropriate action.

(b) Excess payment of Intt. on Hudco Loan amounting to Rs. 7819/-

During the Course of Audit, it was found that excess payment of interest amounting to Rs. 7819/- was paid to M/s Hudco on HUDCO Loan as per detail given below :-

Scheme No.	Amount of Intt. & surcharge due for the data ending			Actual Paid	Excess Paid
	Intt.	Surcharge	total		
	3/96				
10254	372666	11,180	3,83,846	391665	7819.00

The amount excess paid be recovered or adjusted as the case may be and compliance be shown at the time of next Audit.

Suspected Refund of Earnest money amounting to Rs 72189/-

- (a) During the course of ^{1st} audit for the period 95-96 it was found that as per following detail earnest money ~~Rs~~ amounting to Rs 72189/- was refunded whereas in the ledger a/c no money was standing at credit. Therefore the A/M A/c was showing (-) balance which seems to be incorrect and doubtful. Thus the matter is brought to the notice of the higher authorities for thorough investigation :-

Ledger page	A/c	(-) Balance as on 31.3.96
293	Earnest Money	36279
665	-do-	35910
	Total	72189

(b) Wrong classification of expenditure in H.O. books A/c
amounting to Rs 41011/-

As per page 105 of ledger of H.O. (C-I) for the year 1995-96, expenditure of Rs 41829 including Rs 818/- on A/c of "Furnishing of HPMVF Rest House" at New Shimla. Thus Rs 41011/- (Rs 41829 - Rs 818) should have been capitalised and charged to Rest house A/c but it was charged to income & expenditure A/c as expenditure which was ~~is~~ wrong and be corrected now.

8.

Non recovery of watch and ward charges

Out of the Total cases ~~11~~ reported vide Annexure 'B' of Para 30 of Audit report for the year 1994-95 the watch and ward charges from allottees are still recoverable in r/o following cases :-

Regd. No. 1H Type A	Date asking for to take possession	Last date for taking possession including Extension of period	Date on lease deed / agreement AG 12.6.94 signed	Remarks
4212	22.1.94	8.3.94	AG 7.12.95	
4216	26.12.92	9.2.93 14	AG 12.7.93/ LD 31.1.96	
4217	22.1.94	8.3.94	AG 18.7.94	
4219	9.5.93	24.10.93		
4221	12.12.93 22.1.94	8.3.94	AG 22.9.94/ LD 21.9.95	
4223	14.1.93	28.2.93-	-----	
4234	22.1.94	8.3.94	-----	
4236	26.12.93	9.2.94	AG 27.4.95	
4237	18.12.93 22.1.94	Ext. upto 15.4.96	-----	
4241	6.12.93	Ext. upto 1.6.96	-----	
<u>1H Type B</u>				
4245	15.6.93	30.7.94	possession taken 6.10.93	Charges due for 113 days Cont.....

4261	11.11.92	8.2.93	AG 4.11.94
4262	16.3.93	30.4.93	AG possession 13.10.93

1H Type C

4266	11.11.92	26.12.92	AG 12.1.93 LD 23.11.94
4269	13.3.95	11.6.95	-----
4274	3.12.92	17.1.93	AG/Possession 8.12.93
4277	13.1.93	27.2.93	-----

Possession
not taken
till date

1H Type D

4282	26.12.92	9.2.93	AG 29.6.94
4284	11.11.92	26.12.93	AG 19.5.94
		Ext. upto 10.1.97	

2nd SFs/Flats 'a'

4049	27.3.95	11.5.95	AG 20.10.95
4068	24.3.95	8.5.95	AG 12.5.95

Amount due
before possession
was not
deposited,
then how the
possession
given?

4056	27.3.95	11.5.95	AG 5.6.95 LD 15.8.95
4074	27.5.95	11.7.95	AG 5.6.95
4092	6.2.95	23.3.95	AG 17.11.95
4098	6.2.95	23.3.95	AG 6.5.95

Flats 'C'

4017	8.3.95	22.4.95	AG 16.11.95
4042	1.3.95	15.4.95	AG 20.3.95
4021	21.3.95	5.5.95	AG 13.10.95
4039	24.3.95	9.5.95	AG 15.5.95
4035	24.3.95	9.5.95	AG 27.1.96
4030	21.3.95	5.5.95	AG 15.5.95
4043	24.3.95	9.5.95	AG 21.4.95
4007	24.3.95	5.5.95	AG 22.6.95
4013	24.3.95	9.5.95	AG 31.5.95
4036	24.3.95	9.5.95	AG 28.8.95
4014	21.3.95	5.5.95	AG 3.11.95
4006	24.3.95	5.5.95	AG 30.5.95
4007	21.3.95	5.5.95	AG 24.4.95 LD 14.9.95

4008	21.3.95	5.5.95	AG 13.6.95
4009	21.3.95	5.5.95	AG 21.6.95
4010	21.3.95	5.5.95	AG 16.10.95
4012	21.3.95	5.5.95	AG 16.11.95
4017	8.3.95	22.4.95	AG 16.11.95

Inst 'D'

4109	6.2.95	Extended upto 4/96	-----
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Therefore amount due from them be worked out as departmentally and recovered or made good immediately under intimation to this department.

9. Non Recovery of Interest from allottees

- (a) Similarly as pointed out in Para 30 of Audit report for the year 1994-95, the amount of installment and interest due thereon still remains unrecovered from the following allottees. Which may be recovered now :-

Sr. No.	Reg. No.	Particulars	Amount to Installment	Amount of Interest	Total Amount due
1.	4806	21 No installment due	28544.00	4562.00	33206.00
2.	4811	53 No Installment due	73246.00	29269.00	102515.00
3.	4816	29 Installment due (58058/- -42000 recovered on 9.4.96) Intt. due on Previous Installment = 31252 Add Intt. due till 1/96 = 12728	16058.00	43980.00	60038.00
		Total	43980		
4.	1464	19 Instalment due (Rs 7372-3104 of 8 No Instalment besides Rs 570/- Intt. etc.)	4268.90	2072.00 (2642-570)	6340.90
			122216.00	79883.00	202099.00

(b) Non deduction of tax while making payment of interest to the allottees

again w.r.t. para 29 of the Audit report for the year 1994-95, intimation of particulars of interest payments to the following allottees and still pending which may now be intimated for taking further action to the Income Tax

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Department under intimation to their department.

Sr. No.	Name of Allottees	Scheme & Regd No.	Fr.No.date	Amount paid as interest
1.	Smt Talet Parveen	2nd SFS/4022	46 of 5.9.94	24602.00
2.	Smt Sureksha Gupta	5th PSFS/1H(B) 6235	48 of 5.9.94	39222.00
3.	Sh. Kishan Singh	6th PSFS/1H(B) PSFS/1H(B) 7021	176 of 29.9.94	5850.00
4.	Smt. Ramesh Rana	2nd SFS/P(a) 4033	65 of 7.4.94	22143.00
5.	Sh Sumerakh Batta-Charya	3rd PSFS/P(a) 4590	105 of 12.4.94	13606.00
6.	----	6th SFS/P(B)	10 of 9.4.95	20250.00
7.	----	2nd SFS/P(a)	-do-	25536.00

10.

Irregular retaining of Law Officer resulting into irregular payments of pay and allowances ~~1116~~ amounting Rs 1,71,686/-

- (a) Sh. S.M.Chauhan, Legal Asstt. IPH Deptt. Shimla was on deputation with HPNVP, Kasumpti w.e.f. 17.11.92 which was extended upto 16.11.95 from time to time. But the Chief Engineer, IPH Deptt. Shimla vide order ~~130, (17.11.92)~~ ~~130, (17.11.92)~~ /95-1862-66 dated 22.5.95 ordered that the rest of his deputation period with HPNVP stand cancelled and he is recalled immediately to join his parent deptt. However neither he was relieved off to join his parent deptt. despite the repeated requests made by CE, IPH Deptt. Shimla vide his letters dated 4.5.95, 10.5.95, 22.6.95, 1.6.95, 7.8.95, 29.1.96 and 22.2.96 nor further extension in his period of deputation after 22.5.95 till date was granted in his favour by the parent Deptt. Thus Sh. S.M.Chauhan was continuing in the HPNVP irregularly after 22.5.95 without any sanction of extension in deputation period and therefore had been paid irregularly Rs. 1,71,686/- on A/CoF pay & allowances w.e.f. 22.5.95 to 31.3.97. The matter is brought to the notice of the Govt of H.P for taking further necessary action as the retaining of law officer against the wishes of the parent department not only violate the existing provisions of rules but causing revenue losses for which ~~responsibilities~~ responsibilities to be fixed and recoveries may be effected from the authority concerned.

Cont.....

(b)

Similarly telephone allowance was sanctioned in favour of Sh S.M. Chaudhan, Law officer ~~1111~~ vide CAs order No. H.NVP_Adn(2)_Telephone/95-6410-11 dated 20.9.95 and was paid retrospectively ~~1111/1111/1111/1111~~ @ Rs 50/- P.M. for the period from 17.11.92 to 31.8.95 and @ Rs 100/- P.M. w.e.f. 1.9.95 onwards. which is quite irregular as no such allowance has ever been sanctioned by the H.P.Govt. Therefore irregular payment ~~is~~ made in this behalf w.e.f. 17.11.92 be recovered immediately besides ~~is~~ stopping its further disbursement under intimation to this ~~is~~ dep't. as ~~is~~ Chief Administrative was not competent to grant such allowances.

11.

Excess Payment on a/c of irregular Deputation Allowance to tune of Rs 8935/-

1/(a) Vide Voucher No. 113 dated 15.9.95 Rs 5911-00

A sum of Rs 5911/- was paid to Sh. D.N. Kapoor, Asstt. Engrs. on account of pay fixation w.e.f. 2.3.86 to 10.5.90. Sh. D.N. Kapoor A.E. was transferred from HPPWD Kasumpti to HNPVP Kasumpti and he was on deputation in HNPVP w.e.f. 1.8.85 to 10.5.90. In case of Local deputation allowance was to be paid to him @ 10% of basic pay or Rs 100/- maximum w.e.f. 1.8.85 to 31.3.88 and @ 5% of basic pay or Rs 250/- maximum ~~1111~~ P.M. ^{onward} as he has been paid Rs 250/- P.M. w.e.f. 1.8.85 to 31.3.88 and @ 10% of basic pay w.e.f. 1.4.88 to 10.5.90. the excess payment worked out to Rs 8935/- as detailed below; which may be recovered and made good immediately.

Period	Basic Pay Rs.	Deputation Allowance paid	deputation allowance due	Differ. Month	Excess paid
1.	2.	3.	4.	5.	6.
1.8.85 to 31.3.88	1400/-	250.00	100.00	150x32	4800.00
1.4.88 to 23.2.89	3200/-	320.00	160.00	160x11	1760.00
1.3.89 to 23.2.90	3300/-	330.00	165.00	165x12	1980.00
1.3.90 to 30.4.90	3400/-	340.00	170.00	170x2	340.00
1.5.90 to 10.5.90	1097 (@3400/-P.M.)	110.00	55.00	55x1	55.00
					8935.00

(b) Wrong fixation of Pay

During the course of Audit it was noticed that the following Daily wages clerks were ~~1111~~ regularised in the
Cont....

scale Rs 950-1800 vide order noted against each. There pay fixed at Rs 1000/- instead of Rs 950/- as admissible under the ~~XX~~ rules applicable w.e.f. 1.1.93. Thus the excess payment made as worked out below may be recovered or made good immediately. This recovery has been pointed out upto 31.1.97. The excess salary after this period may be worked out till it is being paid.

Sr. Name/Order No/ No. Period	Drawn			Due			Diff.	Excess Payment
	Pay	D.A.	Total	Pay	D.A.	Total		
1. Sh. Rajinder Sharma HPNVP-Admn Appointment/95-586-89 dated 1.2.96 (1.2.96 to 31.1.97)	1000	1480	2480	950	1406	2356	124X12	1488.00
2. Smt Pavitra Kana HPNVP-Admn Appointment/95-582-85 dated 1.2.96 (1.2.96 to 31.1.97)	1000	1480	2480	950	1406	2356	124X12	1488.00
3. Smt Nirmla Devi HPNVP-Admn Appointment/95-578-81 dated 1.2.96 (1.2.96 to 31.1.97)	1000	1480	2480	950	1406	2356	124X12	1488.00
4. Smt Amrita Bhardwaj HPNVP-Admn Appointment/95-574-77 dated 1.2.96 (1.2.96 to 31.1.97)	1000	1480	2480	950	1406	2356	124X12	1488.00
Total								5952

12. Non Recovery of warm clothing Advance

During the course of Audit it was noticed that the warm clothing advance granted to the ~~XXXX~~ deputationist was not recovered in full before the repatriation to their parent departments. which should have been recovered at full with the interest before their departure from the Pradhikaran. Therefore, the recovery of these advances from the ~~XX~~ following official may be made and reason for non-recovery by the department before their relieving be explained.

Sr.No.	Name and designation	Balance recovery of warm clothing advance.	Remarks.
1.	Sh. R.N. Choudhan, Jr. Asstt.	1250/-	received on dt. 1.7.95(A.H.)
2.	Sh. Saroj Singh, Steno Typist	1000/-	received on dt. 5.3.95(AH)
3.	Sh. Prakash Chand, J.R.	750/-	received on dt. 30.11.95(AH) ...20....

Non Deduction of tax while making payment of interest to the allottees.

According to sec. 194 A of income tax Act, 1961, Any person (excluding an individual or a Hindu Undivided family) who is responsible for paying any interest to a resident assessee, is required to deduct income tax at source at the time of crediting it to the account of the payee or at the time of ~~crediting it in the account~~ the payment whichever is earlier. If the aggregate interest paid or credited by the persons concerned to, or on a/c of the payee during the financial year does not exceed Rs.2500/- further section 201 of the act lay down says that for failure on the part of any person to deduct tax at source, he will be treated as an assessee in default in r/o the amount of tax not deducted by him.

During the course of test audit it was noticed that in the following cases, the D.D.O. failed to comply with the above said mandatory provisions of the income tax Act 1961, which has resulted into huge loss of revenue to the Govt. Therefore reasons be stated for not complying with the provisions of the said Act besides intimating the matter to the income tax authorities. So that action could now be intimated against the concerned allottees. Further loss of revenue on this account be made good immediately, besides ensuring the compliance of above said provisions.

Sr. No.	Name of the Allottees.	Shema/Reg.No.	Vr.No./Date	Amount paid as interest.
1	2	3	4	5
1.	Sh. Son Nath Sharma	5th SPFS(F)/6203	65of 4/95	14521-00
2.	Sh. M.P. Gupta	5th PSFS(F)/6192	108of 5/95	14884-00
3.	Sh. Ajay Ram	6th SPFS/7591	107of 5/95	31648-00
4.	Sh. Sagar Sharma	5th PSFS(7618)	207of 5/95	15613-00
5.	Sh. Shyam Lal Sharma	5th PSFS/6294	212of 5/95	33760-00
6.	Sh. Anil Kumar	5th PSFS/685	213of 5/95	14935-00
7.	K.E. Sh. K.C.	5th PSFS/6340	214of 5/95	53364-00
8.	Sh. Lakh Chand	5th PSFS/6117	215of 5/95	8375-00
9.	Sh. Balbir Singh	-do- 6161	216of 5/95	16642-00
10.	Sh. Shiv Pal Singh	-do- 6254	217of 5/95	31409-00
11.	Sh. Mahesh Singal	-do-P(b)7137	218of 5/95	19965-00
12.	Sh. Tarsem Chand Sharma	-do-P(A)7541	219of 5/95	17615-00
13.	Sh. Sansar Chand	-do- P(b)6160	220of 5/95	16294-00
14.	Sh. Ram Lal	-do- P(A)6107	221of 5/95	7191-00
15.	Sh. A.K. Dingar	-do- P(A)7052	71 of 6/95	22004-00

16. Smt. Veena Sharma	5th PSFS/P(A)6130	72 of 6/95	8230-00
17. Sh. Parmod Chander	-do- P(A) 6115	73 of 6/95	8243-00
18. Sh. L.K.Dass	-do-P(a) 6120	74 of 6/95	11054-00
19. Sh. Jugdish Sawant	6th PSFS(P)B7612	266 of 6/95	29673-00
20. Sh. B.L. Sharma	5th PSFS P(A)6110	267 of 6/95	8610-00
21. Smt. Kusam Malhotra	5th PSFS(P)A 6101	268 of 6/95	8370-00
22. Sh. R.N.Dogra	5th PSFS P(b)6171	269 of 6/95	17208-00
23. Sh. K.R. Verna	5th PSFS P(b)	104 of 8/95	15669-00
24. Sh. S.S. Jamwal	6th PSFS/7022	105 of 8/95	9464-00
25. Sh. P.V. Rajeshwar	6th PSFS/7481	222 of 8/95	122781-00
26. Smt. Kanta Seth	5th PSFS/ 8222 6304	223 of 8/95	46786-00
27. Sh. Des Raj Kuthyala	5th PSFS/6287	224 of 8/95	42825-00
28. Sh. Jai Paul	5th PSFS/6103	225 of 8/95	8687-00
29. Smt. Deepali	6th PSFS/7067	226 of 8/95	14309-00
30. Sh. Rajender Prasad	5th PSFS/6454	74 of 9/95	17361-00
31. Col S.B. Mathur	PSFS P(a) 6222	140 of 9/95	18842-00
32. Sh. P.K. Gupta	6th PSFS/7078	148 of 9/95	24063-00
33. Smt. Krina Gupta	5th PSFS/6112	177 of 11/95	9221-00
34. Sh. Marut Sharma	5th PSFS/6188	178 of 11/95	19078-00

Non-charging of Penal Interest

14. Vr.No.148 Dated 9/95 for Rs.1,33,609-00

A sum of Rs.1,33,609/- was refunded to Sh. P.K.Gupta Allottee of 6th PSF(P)A, Reg.No.7078 on account of amount deposited by him including interest.

During the course of audit it was noticed that Sh. P.K. Gupta did not deposited the installments in time and being a defaulter penal interest was due from him amounting to Rs.7261/- upto 11.9.95. As per detail given below out of which Rs.1350/- was recovered from time to time and balance amount Rs.5911/- was recoverable at the time of refund. Penal interest due from allottee was to be recovered while next installment was received. Whereas in this case last time he deposited the installments on dt. 20.6.95 at that time pending penal interest due amounting to Rs.5248/- from allottee was required to be adjusted from the amount deposit but the amount received from allottee was not adjusted against the penal interest full amount was adjusted against installments therefore less recovery of penal interest may be recovered from the allottee failing which responsibility may be fixed and amount may be recovered from the official at fault.

Date of Deposit of installments	Penal/Interest Due	Penal Interest received	Less Penal interest received	Remarks
23.8.91	550-00	550-00	--	--
27.12.91	250-00	400-00	(-) 150-00	Excess recovered
26.6.92	391-00	--	391-00	
19.12.92	522-00	--	522-00	
25-7-94	765-00	400-00	365-00	
20.6.95	4120-00	--	4120-00	
	663-00	--	663-00	Due upto 11.9.95
	<u>7261-00</u>	<u>1350-00</u>	<u>5911-00</u>	

15. Excess payment of Rs.11,425/- on a/c of pay and allowances. Deputation pay and special pay both were being paid to the following officers/officials of the Pradhikaran. As per instructions of H.P. Govt. Department of Personnel vide letter No.Per(AP-II)B(8)-1/83 dated on employ can draw either special pay or deputation pay/allowance and not both at a time. The excess payment as worked out below may be recovered or made good immediately.

Sr.No.	Name and designation	Period	Excess payment of special pay/Dep. Pay	Total Excess Payment
1.	Sh. Bharat Singh Patwari	1.8.95 to 31.3.96	50x8	400.00
2.	Sh. C.R. Panta Patwari	4/94 to 2/96	50x24	1200.00
3.	Sh. Tara Chand Patwari	2.11.91 to 7.8.95 @ 50P.M.		2259.00
4.	Sh. Hari Datt Patwari	19.11.91 to 31.7.95 @ 50P.M.		2220.00
5.	Sh. M.K. Malhotra Town Planner	3/95 to 2/96 @ 100P.M.		1200.00
6.	Sh. Saroj Singh Stenotypist	1.3.95 to 5.8.95 @ 50P.M.		258.00
7.	Sh. R.K. Nayar	5.5.95 to 2/96 @ 250P.M.		2250.00
8.	Sh. Pyar Singh, Sr. Scale Stenographer	1.3.95 to 10.12.95 @ 121P.M.		1128.00
9.	Sh. Tara Chand Patwari	8/95 to 2/96 @ 50P.M.		350.00
10.	Sh. Kanhia Ram Daftari	11/95 to 2/96 @ 40P.M.		160.00
				<u>11425.00</u>

(ii) It was observed during the course of audit that the office-cum-residence allowance as well House Rent Allowance was being paid to the following employees of the Revenue Department who were posted on deputation with the Pradhikaran. Since all these officials were posted at the Head quarter office of H.P.R.V.R. at Chinda no office-cum-residence allowance was admissible to them in addition to this matter also objected to in previous Audit Reports but no action for recovery ~~necessary~~ have taken so far. Payment of House Rent ...23...

payment of House Rent allowance. This matter was also object objected to in previous Audit reports but no action for recovery have taken so far. Therefore up to date excess payment including as made pointed out below. on account of office-cum-residence allowance may be recovered or made good immediately.

Sr.No.	Name and designation	Rate of office-cum-Residence Allowance.	Period in which paid.	Amount paid
1.	2.	3.	4.	5.
1.	Sh. Vidya Singh Kanungo	Rs.50P.M.	3/95 to 2/96	600.00
2.	Sh. Tara Chand Patwari	Rs.35P.M.	3/95 to 7.8.95	183.00
3.	Sh. Hari Datt Patwari	Rs.35P.M.	3/95 to 7/95	175.00
Total:-				958.00

(iii) Sh. Tara Chand Patwari and Sh. T.K.Gupta J.B. (Electrical) were transferred from Sunni Distt. Shimla and Join in H.P.N.V.F Shimla on Dated 7.8.95(P.N.) and 21.10.95 (P.N.) respectively. Pay and allowances for the joining time availed by them was paid by the H.P.N.V.F at the rates applicable at Shimla where it should have been paid at the rates payable at the station they transferred to. Thus the excess payment made as worked out below may be recovered or made good immediately.

(a) Sh. Tara Chand Patwari (Joining time 1.8.95 to 6.8.95)

Particulars	Amount Paid Rs.	Amount Due.	Excess Payment
1. Deputation Allowance 10% of B.P.	26.00	—	26.00
2. Compensatory Allowance @ Rs.155 P.M.	39.00	30.00	9.00
3. Capital Allowance	19.00	—	19.00
4. House Rent Allowance	68.00	—	68.00
	152.00	30.00	122.00

He was not been at Shimla

(b) Sh. T.K.Gupta, J.B. (Joining time 11.10.95 to 20.10.95)

Particulars	Amount paid Rs.	Amount Due.	Excess Payment.
Capital allowance @ Rs.100 P.M.	33.00	—	33.00
Deputation Allowance @ 10% of B.P.	75.00	—	75.00
Compensatory allowance due @ Rs.155 P.M.	64.00	50.00	14.00
Paid @ Rs.200 P.M.	161.00	37.00	124.00
House Rent Allowance Due @ 5% of Basic Pay	—	—	—
Paid @ 500 P.M.	333.00	87.00	246.00

16.

Un-authorized payment of L.T.C.

Vide Voucher No.138 dated 20.7.95

A sum of Rs.4700/- was paid to Sh. Subhash Chitkara B.E. on account of L.T.C. Claim from Shimla to Delhi for the block year 1990-93. The place of visit was declared by him was Manital and he was allowed to avail L.T.C. from Shimla to Manital vide office order No.HPNVP-Admn.A(PF)S.Chitkara/95-2523-27 Dated 27.4.95. But inspite of visiting the place for which he was permitted, he visited the other station which is not admissible as per rules regarding the L.T.C. Therefore the payment made to him on a/c of his L.T.C. claim was ~~irreg~~ irregular, which may be ~~xxxxxxxx~~ ^{received} ~~xxxxxxxx~~ alongwith the interest.

17.

Medical Claims

Excess payment of Medical re-imbursment claims.

It was noticed during the course of audit that no proper check was being applied while making the payment of medical re-imbursment claims of various employees and in most of the cases the bill were passed for payments without applying the prescribed checks, which resulted in to excess payment of Rs.2599.00. This is unfortunate that inspite of qualified staff, these inadmissible ~~which xxxxxxxx~~ ~~xxxxx~~ charges were not detected which however could have been checked even by a unqualified person, if it could have been processed efficiently and carefully. The carelessness and in efficiency on the part of concerned officials may be viewed very seriously besides effecting the recoveries as pointed out. Details of inadmissible medicines is attached herewith in Annexure 'H'

Vr. No. 30 Dated 1.2.96 Rs.14219/-

While taking the treatment at IDDS hospital Shimla w.e.f. 10.11.95 to 5.12.95 and still continued Rs.14219/- paid to Sh. O.P.Gupta, A.E. in lieu of out door as well as indoor treatment w.e.f. 18.11.95 to 24.11.95 and 25.11.95 to 2.12.95 respectively Rs.946.45 pertains to out door treatment remaining amount of Rs.13272.55 paid in lieu of indoor treatment as per detail mentioned below, which should be regulated as per remarks ~~xxxxxxxx~~ ^{xxxxxx} against each item.

Anesthesiologist fees (includes ~~an~~ preop visit)
 Antiseptics gases charges
 Post Anesthesia recovery room charges
 Surgeon's fee.
 Surgical Assistant fee.

7313/-

Aforesaid operation charges should be regulated at par with the rates prescribed in Anand hospital i.e. Rs.150/- shall be admissible and rest of amount of Rs.7163/- should only be justified.

The following payments have been made to Sh. D.R. Sharma Sr. Asstt. against his medical claim. The claimant has taken treatment at Indus hospital, Shimla, where the rates are to be paid at par with the rates prescribed for the treatment in I.G.M.C. Shimla.

The payments is required to be restricted to the rates prescribed for I.G.M.C. Shimla and the amount of Rs.965/- to be recovered from the claimant.

		Invalid charges
1. Consultation fees	10.00	10.00
2. Cost of 5 X-Rays films. @ Rs.45/-each film.Rs.225/- Cost of 5 X-Rays charges Rs.225/-		
Total :- 450/-	450.00	300.00
to be restricted to Rs.150/- only		
3. Laboratory investigations (Details of tests required in absence of No payment to be allowed.)	245.00	245.00
4. E.C.G. Charges (To be restricted to Rs.10/-only)	70.00	60.00
5. Ultra Sound charges only Rs.100/-to be paid	450.00	350.00
		<u>965.00</u>

Vr. No. 173/21-3-96 Rs.8833.

Medical re-imboursement claim of Sh. I.D. Sharma, J.B. paid on the basis of photostate copy of hospital charges bill. The discharge slip issued by the hospital authorities is also found in duplicate. As no re-imboursement could be made on photostate bill, therefore, the entire amount of Rs.8833.00 paid to be recovered from the claimant, in case claimant unable to produce the original or duplicate bill from the hospital authorities. In case the duplicate bill made available even then the following amount be regulated

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as per remarks recorded:-

	Rs.
1. Thermometer	24.14
2. Liq. Citralka	22.40
3. Tooth paste	9.60
4. Tab. Vit C,	22.49
5. Liq. Citralka	22.40
6. Consultation fees	50.00
7. Dist Charges.	948.00
	1088.03

Since the amount of Rs. 1088.03 to be recovered. Rs.

8. List of Drugs/stores/supplies.	4018.44
9. Laboratory Charges.	1075.00
10. Surgical materials	659.43
11. X-Ray charges @ Rs.90/-each	180.00
12. Ultra sound charges.	450.00

In these cases details to be made available duly authenticated and verified by the hospital authorities and rates should be restricted at par to the rates prescribed for I.G.M.C. Shimla otherwise entire amount be made good.

Vr.No. 177 dt. 26.12.95

During the treatment w.o.f. 30.11.95 onwards the following medical re-imbursment charges paid to Sh. S.C. Chitkara, XEN be regulated to the rates prescribed for I.G.M.C. Simla and the amount of Rs.605/- to be recovered from the claimant.

1. Lab. investigations	495.00	495.00
(Details of test required in absence No payment)		
2. Ultra Sound charges	450.00	100.00
3. Regd fees.	10.00	10.00
		605.00

18.

Non Recovery of Advances.

(a) Miscellaneous advances are given to staff for various purposes those are required to be recovered in accordance with the provisions of rules. During the audit of miscellaneous advances the following officer\$officials. Were given advances to the tune of Rs.47780.00 shown against their names and issued LPC's (Lost pay certificates) without recovering this amount.

It is further revealed that these recoveries have not been intimated to the parent deptts. of respective officers/officials and instead to create debtors/creditors. Action should have been initiated to recover the entire amount of advances before the issuance of LPCs to such officials. Reasons not to initiate any action to recover these advances and to issue LPC's in relaxation of rules should also be elaborated.

The persons to whom LPCs have been issued

<u>SrNo. Name and Designation</u>	<u>Amount</u>
1. S/Sh. Jeet Ram, Driver	15468.
2. Mehar Singh, Sr. Asstt.	101.
3. H.K. Gaudotra J.B.	2507.
4. S.N. Nishpakehi, Tehsildar	50.
5. Chet Ram Sharma, Sr. Asstt.	91.90
6. F.K. Panwar, J.B.	78.56
7. Partap Singh, Patwari	41.85
8. M.M. Singh Sopiki, J.B Now A.B.	8.50
9. S.K. Bhatia H.D.M.	18.50
10. M.K. Dhiman, J.B.	11.00
11. J.R. Singh Verma	197.75
12. D.R. Garg, Sr. Asstt.	8.00
13. Mukti Nath, Patwari	240.00
14. M.R. Chaudhary, A.B.	4140.00
15. Pardeep Chauhan, A.B.	10.00
16. Sanjay Gupta (Daily paid clerk)	
17. P.K. Sharma, S.B.	126.50
18. P.R. Gupta, A.C P&A	35.00
19. S.K. Gupta, E.B.	20.00
20. N.K. Pandey, HDM	57.00
21. Amar Singh Verma, Sr. Asstt.	3.00
22. H.K. Anand, S.B.	2152.00
23. D.C. Kalra	7322.00
24. B.D. Sharma, A.B.	18.25
25. S.S. Kalra, E.B.D.	20.00
26. Prabhu Dayal, D/Man.	883.00
27. Madan Lal D/Man.	50.00
28. Surinder Dutt. A.B.	998.00
29. P.S. Chauhan, A.B.	3702.00
30. M.L. Chadda (Supdt.)	50.00
31. Bhagat Singh (Patwari)	1100.00

32. B.R. Sain, E.O.	1500.00
33. Arjan Sharma, Sr. Asstt.	1164.00
34. Saroj Singh, Steno	202.00
35. Kashmir Singh P.A. to C.A.	1800.00
36. Vidya Singh Konoongo	1540.00
37. Patwar R.L. Sharma, P.A.	200.00
38. Dalesp Chand, Driver	1841.00
Total :-	<u>47780.81.</u>

(b) The recoveries of miscellaneous advances and mentioned in annexure . As the recoveries are due from ~~the~~ 8708 on wards. Instead of recovering these advances at initial stage when due for recovery Pradhikaran authorities remained silent over this issue and also released the officials ^{C.O.A.} officers to their parent departments without affecting the recoveries. the entire amount of miscellaneous advances should be got recovered alongwith panel interest and got deposited in to NVP A/c. The responsibility of the officers ^{C.O.A.} officials at fault for non recovery of these advances be fixed for year to-gather to recollect there recoveries as debtors will make no impact as the recovery could have been effected as and when these were due.

Schedule of Recoveries of Miscellaneous advances with still as on 31.3.96

Sr.No. Name and Designation	Period from recovery due	Amount
1. S/Sh. Jeet Ram Driver	22.1.91 Teln exp. 95-96	1500 1 <u>13967</u> 15468
2. Shambhoo Ram, Peon.	91-92	15
3. Mehar Singh, Sr.Asstt.	91-92	101.
4. H.K. Gupta, J.S.	94-95	2507.10
5. S.M. Nishpakehi, Tensildar	92-93	50.00
6. Chet Ram Sharma, Sr.Asstt.	87-88	91.90
7. J.K. Panwar, J.S.	87-88	78.56
8. M.M.Sopiki, J.S. Now A.S.	87-88	8.50
9. S.K. Bhatia, HDM.	87-88	18.50
10. M.K. Dhiwan, J.S.	91-92	11.00
11. J.K. Singh Verma	93-94	197.75
12. D.K. Garg. Sr.Asstt.	93-94	8.00
13. Mukti Neth Patwari	92-93	240.00
14. Partap Singh, Patwari	87-88	41.85
15. M.R. Chaudhary, A.S.	91-92	4140.00

contd.p..29/-

16. S/Sh. Pardeep Chauhan, A.E.	91-92	10.00
17- Sanjay Gupta(Daily Wage clerk)	91-92	25.00
18. P.K. Sharma, S.E.	94-95	120.50
19. P.R. Gupta, AC P&A	92-93	25.00
20. S.K. Gupta, E.E.	91-92	20.00
21. H.K. Pandey,HDM	91-92	57.00
22. H.K. Anand, E.E.	91-92	5.50
	92-93	132.50
	93-94	2014.00
		<u>2152.00</u>
23. B.C. Kalra	92-93	7322.00
24. B.D. Sharma, A.E.	93-94	18.25
25. S.S. Kalra, S.E.D	92-93	20.00
26. Prabhu Dayal D/Man.	92-93	803.00
27. Babu Ram Tanwar, Supdt.	93-94	556.50
	94-95	21098.00
	95-96	161693.00
	Total :-	<u>183347.50</u>
28. D.K. Aggarwal, J.E.	95-96	7790.00
29. Amar Singh Verma, Sr. Asstt.	91-92	3.00
	Total :-	<u>224780.41</u>

19.

Miscellaneous :- (a) During the course of audit it was found that the Register of Loan was not being maintained in absence of which proper checking of repayment of loan and interest to Hudco, Govt. of India and H.P. could not be made. Therefore it is advised to maintain the Register of loan in proper for and show the compliance at the time of next audit.

(b) Vr.No. 190 dt. 23.2.96 Rs.7592.40.

Rs.7592.40 were paid to state Civil Supply Comp. Shikla to purchase of a English Type Writer. The payment made on proforma bill however, no original bill had been obtained to adjust the amount paid beside ~~xxx~~ to take the typewriter and to make the payment on proforma bill instead original bill be made

Vr.No. 62 date 6.12.95 :- (c) An amount of Rs.7988.00 have been paid to M/S Hari Dass and Company for the purchases of 50 reams of photostate papers. The purchases of stationary articles from open market was irregular as this should have been purchased from the Printing and Stationary Department or S.O.C should have been obtained.

Beside the stock entries of these material not found made the probability of misutilisation of paper can not be ruled out. Therefore non exiting of material in stock

Contd.p..30/-

should be viewed seriously and action be taken beside recovery of paper.

(d) Vr.No. 63 dt. 6.12.95 Rs.10475.

Rs.10475/- were spent on the purchase of Law Books and allied materials but these books as well as other allied materials purchased alongwith not taken in to stock. The intention ~~taken~~ regarding non accountal of these books may be explained. It may also be certified that whether these books were actually received or not ?

(e) Vr.No. 226 dt. 30.3.96 :- Rs.5275/- were paid to M/S Latana Studio, the Mall Shimla for seven coloured photographs of size 16"x20".

Before effecting the job no quotation was called to as to examine the check ~~was~~ whether the job have been done on economic rates. This also remitted in to departure from the examine of code formalities. While effecting the purchase the stock entries were not found made.

20.

Misappropriation of Store articles.

(a) While auditing the M.A.S register of A/R and M/O water Supply Scheme to Kasumpti Zonal Centre, it was revealed that the following items were neither carried over to next page from page-8 of M/S Register nor accounting for in the closing Balance and thus seems to have been misappropriated.

MAS PageNo.	Sr.No. & Item	Name of the item	Qty.
8	51	MCB 32A TP&N M.D.S	One
-do-	52	Blower with heater wolf make	One
-do-	54	Portable Drill Machine	One
13	39	Hexa frame	One

Therefore the matter is brought to the notice of higher authorities for taking further necessary action.

(b) Irregular Issuance of store articles from MAS.

During the course of audit of MAS register of A/R & M/O of W.S.S. to KZG Shimla planning Area & Augmentation of W.S.S., it was revealed that the material worth lac of rupees were issued to the work as per details given in Annexure "P" but no reference of M.Ss or M/Roll and works to charged were recorded in the MAS page 4 to 22 in absence of which utilisation/consumption of ~~said~~ said material could not be verified in Audit. Thus in such a mass of records misappropriation of material could not be ruled out. Therefore the matter is brought to the notice of

21.

higher authorities for taking further necessary action.

VEHICLES :- (a) Gross misuse of Vehicles was brought to the notice in previous reports but authorities, inspite of ^{working} it, have encouraged it, as no action have even found taken on the matter brought to their notice. Huge expenditure spent on the running and maintainance of Vehicle have ultimately cost the pur allittee as the whole expenditure on vehicle charged to the works. The following irregularities and mis use have found in common.

i) The Executive Engineers who have to performs their duties within the radius of three kilometer and using their vehicle on an ^{average} ~~range~~ of 50 K.M. perday. ~~the~~ use of vehicle is this extent certainly not justify the use of vehicle for office use.

ii) The average of vehicles were never recorded with the result the drivers are at their liberty ^{and} will to declare the average ^{and} duties to them. For example, Maruti Van No.2673, the driver is recording the average of 7 & 8 K.M. whereas it is open ~~feels~~ to ~~known~~ to a lay man even that this vehicle in no care give ~~ben~~ then 12 P.K.M in Shimla ~~stuation~~ similarly all the driver are given liberty ^{to} ~~at~~ ^{putting} ~~at~~ ^{to} ~~sole~~ ^{to} ~~page~~ the petrol to the time of 30 to 40% of actual consumption.

^{provision} iii) The repairs are not been conducted as per ~~provision~~ of the rules as no real estimate and competitive rates were campered in majority of cases. No proper record of old parts wer kept to as certain the factual position of repairs.

iv) Log books are not found filled in by the officer using it. The controlling officers are not preparing the monthly abstract as per proforma.

v) Full particulars and distance covered are not found recorded in to the log books.

Therefore, the complete departure from the existing rules have noticed which enable to hide the misuse of the vehicle and to make convinient to pilferage the petrol etc. The authorities may take notice of it and steps be taken to ensure proper use of vehicle so as to stop the misuse of public funds.

The following specific instances are noticed during the test check.

b1) Vehicle No.H.P-07-0822

This vehicle Truck

"MAZDA" no doubt cost heavily on the exchequer. There is no wisdom to run a truck by the pradhikaran which is evident from the record that it hardly run on commercial basis and more over their no department works which could justify its requirement. It hardly on a average cover 20-25 K.M. per day whereas the repairs, ^{salary} depreciation misuse costs heavily. The Pradhikaran may review and look in to the merit of running truck and decision be taken keeping in view of of the suggestion of the audit.

(c) Cases of misuse of this vehicle.

The action and conduct of Driver of this vehicle is doubtful as he by any means have pilferage the fuel either by showing excess running or by tampering of entries or by showing less consumption. The following cases are enough as a evidence :-

(d) Tempering :- On dated 17.12.94, the vehicle was used by Sh. Tanwar office superintendent to bring stationary from the printing press. The meter was already made out of order by the driver so as to make him convenient to record false K.M. in to the log book. For one trip of vehicle the suptt. recorded 34 K.M. in to log book but the driver tempered this entry and re-produce 68 K.M. and record by his handwriting (two trips). The suptt. informed the ~~audit~~ audit that he has only used vehicle for one trip (copy of his letter enclosed at Annexure- 1). Thus the driver by tampering of log book have pilferage the discal and acted fraudulantly and ~~dishonestly~~ dishonestly.

Similar on the following dates he has shown driven his vehicle from Kasumpti to Chahota Shindla petrol pump to fill the discal and total distance shown by him ranging between 16 to 35 K.M. Whereas the actual distance is hardly 3 K.M. from Kasumpti but he recorded false ~~max~~ strip ~~within~~ within three months. The authorities were completely negligent who did not care for smooth running of the meter of vehicle. The driver made best use of it and recorded the imaginary entries on the log book which may be certified by the Executive Engineer and no care the vehicle may be driven without the meter. The action may be taken against the driver as how the meter were put out of order.

(e) Recording of less consumptions

The consumptions of diesel have been recorded 5 K.M./litre which is outrightly in correct as the vehicle 'MAZDA' in no case given less the 8 K.M./litre consumptions. This foder was also verified on the record as under :-

Previous Balance on 28.2.95	4 lt.
Diesel drawn upto 16.3.95	70 Lt.
	<u>25 lt.</u>

Total :- 99

Shown for working	<u>20</u>
	79

K.M. covered upto 16.3.95 700

Average comes 8.86 K.M./Litre.

Entries and fuel was pilferaged as under :-

Date	No. of K.M.	Actual	Excess
10.12.94	36 K.M.	6	30
19.12.94	35	6	29
29.12.94	35	6	29
13.1.95	35	6	29
1.2.95	35	6	29
21.3.95	35	6	29
25.3.95	35	6	29
14.11.95	16	6	10
20.11.95	16	6	10
8.1.96	16	6	10
20.1.96	16	6	10
19.2.96	16	6	10
19.5.95	16	6	10
29.5.95	20	6	14
9.6.95	16	6	10
8.2.96	16	6	10
29.2.96	16	6	<u>10</u>
			308

(f) Deliberate discontinous of meter

The meter was found out of order w.e.f. 31.8.94. Then on dated 11.3.95 it was replaced for which Rs.6000/- were paid but to surprise this was again put to out of order after coveying 2126 K.M. on 31.5.95 and the meter is still out of order till the date 22.4.97.

The meter intentionally was put out of order by driver to facilitate him to pilferage the diesel of the vehicle as no meter on.

It is evident that the consumption of vehicle is

Contd.p..34/-

is not less than 8 K.M. , therefore the recovery ~~from~~
~~the driver~~ for whole of period may be worked out and
 recovered from the driver besides taking legal action for
 the pilferage of the fuel.

(g) MARUTI VAN NO- HIS-2673 :- The log book of this
 vehicle was not made available to the audit for detailed
 study. It was produce for a day and then taken back with the
 assurance to produce again. It was noticed that the average
 of this van have recorded only 7 to 8 K.M./litre which is
 not correct. This vehicle is no case gives average to a
 minimum of 12 K.M./litre in Shimla situation. Since this
 vehicle run on an average of 100 K.M. perday there by 4 to
 5 litre petrol which cost Rs.80 to 100 daily is being
 pilferaged by the driver. This being a case of serious
 nature may be fully investigated and recovery for whole
 period may be effected from the driver. The log book may be
 put up at the next audit for detailed check up.

DIVISION DESIGN

This part certains to Design Division, the audit related
 to this division are taken vide para No.22 to 33

Favour by executing Absurdly high rate item and
 departure from technical rules.

Name of work :	Construction of Commercial Complex at K.Z.C. Block No.27,28,29 & 30
Agreement No. :	10 of 95-96
Agency :	Satish Goel.

22.

(a) Detailed study of this work reveals that there was
 complete departure of technical rules related to framing
 the estimates and prepration of N.I.T. which results in to
 number of ~~clauks~~ which are detailed as under point wise:-
Working Estimate :- The working estimates were framed for
 block Nos. 27,28,29 & 30 which amounted to Rs.60,62,578/-
 but this working estimates were not real as it was based on
 the estimates framed for Block No. 27. The framing of work-
 -ing estimates on an average basis was ~~logically~~ against
 the provisions of rules as such the N.I.T. was also found
 unreal. The reflection of this irregularities is found
 visible while give through the execution of items of
 excavation and cutting for the rates, the comparison of rate
 rates quoted and justified was as under :-

Name of item	Rates quoted/	justified rate
Excavation	43/- Cu.M.	80.55 P.Cu.M.
Cutting	70/- Cu.M.	63.30 Cu.M.

Deviation of these items

Name of Item	Estimated quantity for	Executed quantity
	Block 27	

Excavation	1100 Cu.Meter	450 Cu.M.
Cutting	191 Cum.	1805 Cu.M.

The above charts indicates that the rates for excavation was quoted very low and for cutting it was higher then the justification, But on execution the item of execution was ~~minimum~~ to 53% and the item of cutting was ~~increased~~ to 843%. Therefore there is every reason to believe that the contractor was given undue favour for the following reason :-

- i) Why the contractor quoted less rates for execution then that of cutting work, where ~~says~~ it is not possible as the excavation work ~~always~~ costs more then cutting work ?
- ii) Whether contractor was already in receipt of information regarding the unreal estimation of working estimate ?
- iii) Why the item of cutting was got executed when it was absurdly high ?
- iv) Why the item of execution was reduced as it was absurdly low.
- v) In case the deviation was as a ^{result} of development of ~~plot~~ of then why seprate estimate for their work not framed, which is against the rules as well as it ~~the~~ violations of the clear instructions of Chief Administration vide his letter No.HPWF-AB(b)-Instructions/93-1946-52 dated 14.3.95.

The above ~~portion~~ was related to only Block No.27 for which real estimates were framed as regard the rest Blocks, the total violation up to 12th running bill was as under :-

Name of item	Estimated quantity.	Quantity Executed	% Violation
Cutting	700 Cu.M.	7119 Cum.	905 % Excess
Excavation	4575 Cu.M.	1573 Cu.M.	Less 66%

The ~~violation~~ on account of cutting work to this extent of 905% above required to be taken seriously for
Contd.p..36/-

which detail enquiry be initiated that how the cutting was increased to their extent. In case the cutting found in order than why it was got executed through their agency who quoted ^{very} ~~abundly~~ high rate and why not the execution was done to the estimated quantity for which rates were ~~abundly~~ low.

It being a likely case of favour and gross ~~inequity~~ ^{inequitable} which put the pradhikaran in to huge losses which could be worked out now and for which responsibility be fixed.

Excess Payment on a/c of secured Advance

(b) For this work of agreement No.10 of 95-96 secured advance was given to the contractor. As per rules below para No.10.2.25 of C.P.W.S. Code, the secured advance can not be given more than the estimated quantity of work. But contrary to it, the secured advance for 3,08,377 No. Bricks was given on 9/95 where as the estimated No. of Bricks was only 2,37,500 Nos.

Therefore the secured advance for 70789 Nos of bricks, which amounted to Rs.1,03,529/- @ Rs.1.95 per brick was irregular. 19) The excess payment of advance also resulted in to losses of interest which worked out to Rs.27953/- @ 10% till the date of audit i.e. dated w.e.f. 9/95 to 3/97. This amount may be made good and further interest also be worked out till the recoupment of advance.

SUSPECTED MISUSE OF INDENTS

(c) Indent Book issued to Junior Engineer Sn.I.P.Sharma, of Design Division for this work of agreement No.10 for 95-96. The indent book was found misused as under:-

i) BLANK INDENT Indent No.9 found blank. Why it was kept Blank? ~~What was the intention to keep it blank?~~ What was intention to keep it blank? Whether it was kept blank with the intention to use it in later stage either to show receipt or to transfer of material so as to adjust the consumption of material of at any stage it found excess a charge.

ii) INDENTS ISSUED BUT NOT POINTED OUT / Misappropriation
Indent No.16 & 19 was found issued on 14.9.95 & 29.9.95 but the reference of the articles issued vide that indent not found in A.S. of works up to 6th running bill dated 28.2.96. where this material containing C.S.I-sheet 6M.T. and P.C.I Sheet 3M.T. have been utilized. In absence
Contd.p..37/-

of contract ledger the portion could not be verified. The problem misappropriation cant not be ruled out.

iii) MISSING INDENT The serial No.10,13,36 to 49.55,58, 59 to 69 found missing as no indent fund accounted for the H.B. of works. It can not be ascertained that what material have been issued against this indent. The detail enquiry be initiated and factual position be intimated.

iv) Transfer Entries :- Material fund transferred by using indent serial No.25A, 66A,67A, why the indent by using 'A' in addition to original number was issued, where as serial number in process could have been issued. In this case the transfer entries have appears to be effected to adjust shortage which is not admitted and clear indication of misuse of indents.

23. Deliberate non-recovery of Rs.61495 from the contractor
(a) During detailed inspection of this work of agreement No.10 of 95-96, it has been observed from the file that the recovery of amount of 61495/- did not effected from the contractor on account of damages to the H.T. D.V.C. cable which was damaged by during the execution of work. The further details are as under :-

While executing the work, the H.T. P.V.C cable near commercial Complex was damaged by the contractor. The H.P. Electricity Board authorities assessed the losses to the tune of 61495/-

Assistant Engineer Sub-Division No.II vide his letter No. H.P. WTP/AB-II/HIS/96-461 dated 20.7.96, informed the Executive Engineer that the damages caused due to negligence on the part of the contractor. There upon E.E. (Design) vide his letter No.H.P.WTP(8)Account-7/96-1190-92 dated 22.8.96 asked the contractor to made good the losses but contractor decline to accept that it was done due to his negligence.

On the refusal of contractor, the first inspection of S.E.(WTP) & S.E. electricity Board, was made at site, on dated 13.5.96 which confirmed that damage -ed. was as a result of negligence on the part of contractor- Finally the matter was brought to the notice of the Chief Administrator. Chief Administrator vide his letter No.H.P. WTP-AB(b)Elect/96, dated 19.8.96 directed to effect the recovery from the contractor. Besides, the Chief Administrator directed the S.E.(Design) vide his letter No.H.P.WTP/AB(b)Tender(British Gool)/95-dated 22 contd.p.30/-

1). As per ~~AMT~~^{DNR} only ~~the~~^{its} item of G.I. wire 5mm thick with 15cmX15cm mesh was to be executed for which contractor quoted the rate of 140/- per square meter and on negotiation it was settled to Rs. 115/- per sq. meter as the rectification for which comes to Rs. 117/- per sq. meter. And no other item pertain to this type of work was to be executed, but contractor at its own recorded the condition that if G.I. wire of 4mm thick size executed his rate will be 125/- per sq. meter.

iiQ. Thereafter an negotiation letter he also ~~re~~ recorded that if 4mm size G.I. executed he will charge the ~~rate~~ rate of Rs. 107 per sq. meter, which was ~~absolutely~~ ~~absolutely~~ ~~absolutely~~ absurdly higher than the justified rate of Rs. 80 per sq.m.

dated 23.10.96, to meet him alongwith the contractor.

In view of facts and orders of the Chief Administrator the amount had to be recovered from the contractor but the E.E. made this payment to Electricity Board authority vide cheque No. RJP-723317 dated 22.8.96 for Rs.61495/- which was ~~was~~ irregular and an act of undue favour to the contractor as the E.E. did not bother to arrange meeting for the last 8 months which reflects his intension to favour the contractor. Therefore, the recovery may immediately be effected beside taking action for favour given to contractor by the E.E.(D).

EXCESS PAYMENT OF Rs.320/-

(b) The wrong calculation resulted into excess payment in 3rd running bill vide M.B.86, page 10 . In which gross amount worked out to Rs.16,68,963/- in place of 16,69,283/-.

(c) As mentioned in para 'A' of this para the cutting and excavation upto 12th running bill was excuted to the tune of 8692 cubic meter but no servicable material shown received which is not a true. The matter may be looked in

EXCESS PAYMENT OF Rs.2817/-

Name of Work :- C/O commercial complex at K.T.C
SH. Providing wire works

Agreement No. 14 of 95-96

Agency : Sh. Belwinder Gupta.

For this work total amount of Rs.75254/- was paid to contractor vide 2nd & Final bill No.44 dated 21.9.95. But the payment of Rs.12048/- for the execution of 112.60 Sq.C.M. work of item G.I. wire of 4 M.M thick and 15 C.M x15C.M mesh, was not ~~filled~~ regular for the following reasons:-

iii) In this case why contractor was strebing to record the rate of 4 m.m. size G.I. wire when it was not required in D.N.I.T. and again on negotiation letter he again recorded his rate of this and accepted by the Authorities. The shows that the contractor was already in receipt of information that this item will be executed in due course although it was not brought in to D.N.I.T.

iv) When the items was not in D.N.I.T. then have the negotiation could be held for that ?

v) It at all this item was required to be executed

during the course of work it could have been derived as extra for which the rate comes Rs.82 Per Sq. meter.

vi) Why the authorities negotiated the rate for item not in D.N.I.T and over and above of justified rate of got Rs.80 Per Sq. meter.

The acts of authorities were doubtful and believable that the contractor was favour by granting him excess rates of Rs.107 Per Sq.meter by violating the procedure.

Therefore, the rate for this item could have been given Rs.82 Per Sq.meter which is to derived for similar item, which resulted in excess payment of Rs.2815/- may be made good.

Favour resulted in to losses of Rs.458079/-

Name of the contractor: Sh. Balwinder Gupta.

Name of the work: G/O OC at K20 Shimla-9
(Sh: G/o block 1, 22, 23, 24, 32 Parking including W.S. & S.I)

Agreement No. : 1 of 1992-93

(a) During the course of Audit of various M.Bs relating to above work, it was found that upto 12th R/bill rate of Rs.340/- per m², as agreed to was paid to the contractor for the execution of 582.44 m² quantity of "white Glazed tiles" (item No.31) but later on at the time of making final payment, ⁴³²linked rate of Rs.442.95 per m² was paid to the contractor by giving 30% ~~link~~ hike on the rate quoted in the agreement for the execution of this item having size of 108x108x6mm. But from the perusal of record entry relating to this item in various M.Bs 599.17m² quantity as per detail given below, was executed where no size of the tile was mentioned :-

M.B.No.	Page No.	Quantity measured & paid (m ²)
7	74	29.55
9	60	87.75
7	79	37.13
412	69	130.37
412	89	42.79
412	95	16.73
413	3	130.37
411	92	124.48
Total Qty.		599.17

Thus from the above cited facts, it is clearly evident that the above cited item was executed m² as per agreement. Costed. p. 440/-

and hence the rate of Rs.340/- per m^2 was required to be paid than the enhanced rate of Rs.441.95 per m^2 . This irregularity resulted into excess payment amounting to Rs.61085/-($599.17m^2 \times (Rs.441.95 - Rs.340)$) to the contractor which may ~~either~~ either be recovered from the contractor or from the person at fault under intimation to this deptt.

(b) For the execution of item while glazed tiles (item No.31) Deptt. justification was prepared for Rs.303.85 per m^2 . Where as item rate for this item was accepted for Rs.340/- Per m^2 without any negotiation with the contractor and that too when another contractor Sh. Kuthiala ^{has} quoted the rate of Rs.300/- per m^2 for its execution. Thus the rate of Rs.340/- per m^2 was absurdly high. Thus the authorities acted negligently and allowed the contractor to ~~exceed~~ ^{exceed} beyond the ~~present~~ ^{prevailing} limit in violation of provisions of para 6.353 of GRWD Manual which clearly provide that where contractor has quoted absurdly high or low rates variations in quantities of item are not allowed to be varied by more than 5%. Thus allowing the execution of this item which was absurdly high is a case of personal favour to the contractor whereas it is to be done by calling the fresh tenders. Therefore, as a ~~result~~ ^{consequence} of this favour the ~~predhikaram~~ ^{predhikaram} had to bear a not less of Rs. 3,96,994/- which work out for the excess ~~quantity~~ ^{quantity} even the estimate i.e. 791.50 m^2 at the excess rate ~~101.95~~ ^{101.95} per Sq. meter as under :-

Total estimated quantity	462.88 Sq.m.
Quantity executed	1254.38 Sq.m.
Excess x791.50x	791.50 m^2
Rate Rate set fixed	340/ Sq.m. ²
Rate quoted	441.95
Excess rate	101.95 Sq.m. ²

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ILLEGAL CONTRACT

Name of the work: C/o C.C. at KZO Shinda (SH: Balance work of K-1 Block and stage case between H & H-1 (20pi Block) including internal W.S. & S.I

Name of the Contractor: Sh. Balwinder Gupta.

Agreement No. : 4 of 1994-95.

(1) The above Sh. Balwin 334-40 dated made his re that he may in Block N

(ii)

Poubiful Entries in M.B.

Name of the Contractor: Sh. Balwinder Gupta.

Agreement No. JIPNVF(D)-16 of 1995-96

During the course of Audit, it was found that 355.65 m² quantity of item relating to CGI Sheets were executed as was evident from the record entry of dated 21.3.96 in M.B.No.97 page-63. Further the contractor was paid Rs.96026/- for this, vide M.B.No.98 page-43 on 27.3.96. Against the total executed quantity of 355.65m² the consumption of CGI Sheet works out to 2.845 MT. Whereas uptill the date of record entry i.e. 21.3.96 only 2.50MT of CGI Sheets were stand issued to the contractor for this work which was 0.345MT less than the consumption based on measurements worked out as above. This Balance quantity of 0.35 MT was shown issued to the contractor on 8.4.96 as per Bin card which seems

to be incorrect and quite surprising as it was not understood as to how the 0.35MT quantity of CGI Sheet issued on 8.4.96 had been consumed earlier on or before the record entry in M.B. dated 21.3.96. Thus it is crystal clear from the facts paid in advance irregularly or the measurements shown in the M.B were fictitious and the 0.35 MT of CGI Sheet issued to the contractor was misappropriated. Therefore the matter is brought to the notice of the higher authorities for proper investigation and taking suitable action against the person at fault under intimation to this department.

28.

Award beyond power of sanction

Name of the work: C/o Commercial complex at KZC Shimla-9
(Sh: Providing earth work filling in front of 8A & 8 Block including R/wall RD 62 to 80 & 80 to 131.60 and M/T work from R.D. 18.50 to 62 & 62 to 131.60.

Name of contractor: Sh. Balwinder Gupta

Agreement No. : 12,13 & 14 of 95-96 and 4 of 96-97

For the execution of above work working estimate amounting to Rs.3,82,250/- was prepared and sanctioned and the Administrative sanction was accorded vide letter No.HPHVP

(W) commercial complex/95-3421-22 dated 27.5.95. In this work the following irregularities were found during the course of Audit which may be attended to :-

(i) The work was splitted up into four parts by the Executive Engineer (D) irregularly in order to avoid invitation of tenders and award of work by the H.O. as the E.E. was only competent to award work upto Rs.1,00,000. further all the four parts of above work was awarded to Sh. Balwinder Gupta, contractor. The irregularity is brought to the notice of higher authorities for taking suitable action.

(ii) Further against the sanctioned estimate of Rs. 3,82,250/-, the E.E.(D), after splitting up, awarded the the four works for Rs.4,29,027/- against which final payments amounting to Rs.5,33,393/- were made as per details given below without preparing the revised estimate and ~~xx~~ without getting the Administrative and technical sanction of the competent authority whereas under Rules these formalities are required to be completed before effecting any deviation in payment beyond 10% of the

original estimate :-

Agreement No.	Name of work	Date & Amount of work awarded.	Final Payment
12 of 95-96	C/O CC at KZC Shimla (SH: Providing mark R/wall in F/o Block 8A & 8 RD 62 to 80	Rs. 1,17,570.50 1.7.95	Rs. 1,63,501-0
13 of 95-96	-do- (SH: Providing earth cutting and filling in F/o 8A & 8 Block RD 42 to 247	Rs. 1,60,777.50 1.7.95	Rs. 1,88,929.00
14 of 95-96	-do- (SH: Providing wire Crates in front of 8A & 8 Block RD 80 to 131.35	Rs. 56,488.50 10.7.95	Rs. 75,254.00
4 of 96-97	-do- (SH: Providing M/T in F/o 8A & 8 Block RD 18.50 to 131.60)	Rs. 94,191.00 25.4.96	Rs. 1,05,709.00
Total		Rs. 4,29,027/-	Rs. 5,33,393/-

Therefore the award of work as well as payments made in excess of sanctioned estimate of Rs. 3,82,250/- was found irregular.

29. Name of work : C/O commercial complex at KZC (SH: providing earth cutting and in front of 8A & 8 Block from RD 42.00 to RD 247.
Name of contractor: Sh. Balwinder Gupta.
Agreement No : 13 of 1995-96

In respect of award and execution of the above work, the following irregularities were noticed during the course of Audit for the year 1995-96 which may be attended to under intimation to this department.

- (i) The above work was awarded to Sh. Balwinder Gupta, contractor vide letter No. HPNVP(D)Accts-7/95/560-66 dated 1.7.95 for Rs. 1,60,777.50 which was 275% above the HPSR 1987 by the Executive Engineer (Design) irregularly without the sanction of the competent authority as the Executive Engineer was competent to award the works only upto the limit of Rs. 1,00,000/-. Thus the irregularity be either regularised with the sanction of the competent authority or the amount made good from the person at fault.
- (ii) In respect of above work, 302.96 Cm quantity of cutting in Pick jumper work and 2609.03 Cm quantity of Excavation in earth work. Were got executed from the contractor but no serviceable material were shown recovered which may either be justified suitably or the recovery in this respect be made under Rules.

Contd...p...44/-

(iii) Further from the perusal of Analysis of rates prepared by the E.S.(D) for the execution of item No.2 of the above work (P-139 of file No.SDA(D)Accts-7/94-Vol.IV) : it was found that total distance from O block to 8A & 8 Block was 200 mt.,out of which deduction was made for 20mt lead for which the contractor ~~was made~~ stands already paid for while executing the Main work. Thus the net lead remains 180 mt. against which ~~extra~~ leads (180mt.) of 20 mt. or part thereof were taken while justifying the rates instead of 8 extra leads (160mt.) because lead of 20 mt=1 lead is already included in the basic Rates of Rs.10.45 as per schedule. This irregularity resulted into excess payment to the contractor as per details given below. Which may be recovered from the person at fault:-

Particular	Rates as enclined by the Deptt.	Rates work by the Audit	Diff	Qty.	Excess payments
Basic rates as per schedule & Rate as per schedule for every extra lead of	10.45	10.40	-	-	-
20mt. @ Rs.0.80 for	7.25	6.40	0.80	2609.03	2087.22
160mt. Extra lead	17.65	16.85	0.80	2609.03	2087.22
				<u>Cu.m.</u>	
Add Premium 275%					5739.89
				Total :-	7827.09

30.

Miscellaneous irregularities in store stock.

(i) Misappropriation of 20 bags of Cement.

(Bin Card No. 12)

As per Bin card, there was closing Balance of 616 bags of cement on 18.4.95. Thereafter, 350 bags of cement were issued on 19.4.95 vide indent Nos.KBCR/95-326 (160bags)6-SAS.4/95-16(100bag) and HPNVP/D-II,ME-94-77 (90bag) and thus the closing balance on 19.4.95 should have been 266 bags instead of 246 bags as shown in the Bin card. Further the ~~xx~~ physical verification of cement stock was done by the Assistant Engineer(C-I) after 19.4.95 i.e. on 6.7.95 and the closing balance of 362 bags of cement shown on this date ~~xx~~ was found in order in the Bin card. Had this been only clerical mistake the quantity of 362 bags when have been found physically in the store The 20 cement bags were misappropriated action for misappropriation be taken as per provision of law besides effecting the recovery at penal rate i.e. 3/4 from the

Using pencil

Contd.p..45/-

(ii) Misappropriation of Steel 0.077 MT

As per Bin card No. of 25 mm Steel, there was closing balance of 25.438MT on 17.2.95 where after .613 MT Steel dated 10.2.95 and thus the closing balance on this date should have been 24.825 MT Instead of 24.807MT as shown in the Bin card which is .018MT less than the actual.

Similarly there was closing balance of 5.519MT on 15.1.96 in Bin card No.45 where after 4.925MT steel was issued on 18.1.96 vide indent No.1/96 and thus there should have been closing balance of .594 MT on this date instead of .535MT as shown in the Bin card which is .059MT less than the actual. Therefore in all 0.077MT Steel (0.018MT + 0.059MT) seems to have been misappropriated which may be recovered @ penal rate i.e. .059MT x 2 x Rs.15300/- = Rs.1805/- besides taking suitable action against the defaulter.

(iii) Suspected Misuse of GRs

During the course of Audit of central stock for the year 1995-96 it was found that GR No.473 was missing from the record put up to audit which very serious and needs to be ^{investigated} ~~unreconciled~~ in details as this may cause ^{loss} ~~have~~ to any extent to the Pradhikaran.

Similarly GR No.364 had been shown cancelled. It is not understood that why this GRs have shown cancelled as this may be misused by the official to misappropriation the store or to favour the contractor in later stage.

(iv) Irregular of excess credit to HP State Civil Supply Corp.Ltd. amounting to Rs.21733/- (JR.VR No.4 of 95-96)

During the course of Audit of various GRs, it was found that 720 bags of cement for Rs.86933/- were received from H.P. State Civil supplies Corpn. Ltd. vide GR.No.515 dated 15.9.95 but while making adjustment vide Jr.VR No.4 of 1995-96 900 bags of cement for Rs.1,08,666/- were taken into account. Thus excess credit of 180 bags amounting to Rs.21733/- were given to H.P. State civil supplies Corp. Ltd. irregularly which may be ^{cancelled} ~~corrected~~ immediately.

Further, the account was not being reconciled with the H.P. State civil supplies corp. Ltd. Steel Authority of India Ltd and W/S Sood Steel Industries from whom the supplies of cement and or steel were being received. In absence of this their book balances could not be verified. Therefore their accounts be reconciled and the reconciliation statements thereof be put up for

verification at the time of next audit.

39.

NEGLECTANCE CAUSE LOSSES OR Rs.45750/-

Name of the work: O/o commercial complex at KZC Shimla
(Sh: O/o Block No.11A 1/C WS & SI)

Name of the contractor: Sh.R.D.Justa, contractor through
Attorney Sh.J.L. Chauhan.

Agreement No.: 17 of 1995-96

M.S. No.83 page-42 :- During the course of Audit It was found that extra item of Dismantalling of R.C.C. rate work at 1st floor and 2nd floor was executed to the time of 2.86 Cum. for which Rs.2274/- (Rs.795x2.86 Cum) was paid to the contractor. Earlier for its construction Rs.5291/- (Rs.1850x2.86Cum.) was paid. Thus for the construction for a dismantalling of above item in all Rs.7565/- (Rs.2274+ Rs.5291) was expended.

Similarly extra item of dismantalling brick masonry was executed to the time of 21.46 Cum for which Rs.3019/- (21.46CumxRs.140.70) was paid to the contractor. Earlier for its execution Rs.39701/- (21.46CumxRs.1850) was paid. Thus on the execution and dismantalling of this item expenditure of Rs.42720/- (3019+39701) was incurred.

Again extra item of dismantalling of store masonry to the time of 2.05 Cum was executed for Rs.406/- (2.05CumxRs.198/-) whereas earlier on its execution expenditure to the time of Rs.2624/- (2.05cum x Rs.1280) was incurred. Thus in all Rs.3030/- dismantalling of this item.

Rs.406/- was spent on execution and dismantalling

In this regard, it is very surprising and could not be understood as to why the necessity firstly for the execution of these items were felt and after then to dismantall these items immediately by drawing extra rate. Further no reference of authority allowing this was made available to audit. In these cases, had the authorities acted wisely, the loss of Rs.45756/- which had been saved. Therefore for acting in a haste or in negligent way, the responsibility needs to be fixed and amount required to be made good immediately.

for their execution dismantalling could have

32.

Non recovery of Rs.82704/- from telecom Deptt. against Deposit work.

(a) Deposit work " providing M/T for laying underground cable for new telephone exchange, Shimla-9 was undertaken by HPNVP on behalf of telecom Deptt., HP. Shimla-9 for which Final Estimate of Rs.175480/- (Including Agency Charges)

contd...p..47/-

were approved vide CEO-cum-CE letter No.SDA-WB(W) commercial complex/94-11611-12 dated 16894. But Against this estimate, work amounting to Rs.2,52,654/- (202155+ Agency charges Rs.50499) was done (Page-92 and 131 of ledger for the period 14.11.94 to 31.3.95 and 1.4.94 to 13.11.94 respectively) whereas only Rs.1,69,950/- were received from the Telcom Deptt. (P-131 of ledger for the period from 1.4.94 to 13.11.94) which was Rs.82704/- short for the short realisation of this amount., no action was taken and the authorities were totally silent in this regard which is a serious lapse. Thus, all such reasons and circumstances be intimated to Audit as to why the deposit work in excess of sanctioned estimate of Rs.175480/- ~~was~~ was done in anticipation of receipt of funds and why the matter was not taken up with the concerned authorities till date for the receipt of amount of Rs.82704/- short ~~was~~ realised and who is responsible for the lapse.

Wrong charging of Agency charges Amounting to Rs.57437/-

(b) During the course of Audit, it was found that In the following cases. Agency charges @ 25% was being levied even on repair and maintenance works irregularly whereas these should have been charged only on original works under rules

Ledger PageNo.	Name of the work	Amount of Agency Charges Rs.
163	R/M of Blocks of SHS	52171.00
175	O/O Reconstruction of damaged R/wall in front of A-I Block.	5266/-

57437/-

Thus, this irregularity has unnecessarily inflated the ~~action~~ income/expenditure for the year 1995-96 and therefore the accounting statements are not showing true and fair view of the state of affairs of the Pradhikaran.

Irregular payment amounting to Rs.8508/-
(Vr.No.12 dated 1.9.95)

(c) Rs.8508/- was paid to 6 Nos. Beldar who were deputed for removal of slips on approach road Km o/o to O/585 under the charge of Sh. C.R. Tanwar, J.A. vide M.R. No.93 for the period 1.8.95 to 31.8.95. The work done by the labour was shown as unsuceptible to measurements whereas this work was very much susceptible to measurements. Thus the progress of work done by the labour was wrongly justified, therefore, this irregular payment be recovered from the concerned employee at fault under intimation to this deptt.

During the course of audit of Design division for the year 1995-96, it was found that in the following cases the labour employed on various M/Roll were actually deployed on works other than the works for which these M/Rolls were sanctioned :-

M.R.No./Period	Vr.No.& date MB No.&Page	Works for which issued/category of	Amount Rs.	Audit observations.
99/1.8.95 to 31.8.95	3 of 6.9.95 394 Page-73	Labour. C/o 30 Nos Lvos and 40 Nos MIG- flats PH-I of SH est KZC Shimla M.Mate=1No & Rs.57.95 perday	Rs.1796/-	Sh.Mehar Singh M.Mate was deputed in the Establishment Branch of H.O. for
(ii) 225/2/96	4 of 3/96	-do-	Rs.1601.00	Diary and Dispa-
(iii) 29-5/95	7 of 6/95	-do-	Rs.1387.00	tch work as was
(iv) 31-7/95	14 of 8/95	-do-	Rs.1796.00	evident from the
(v) 125 of 9/95	4 of 10/95	-do-	Rs.1739.00	certificate
(vi) 56-6/95	7 of 7/95	-do-	Rs.1343.00	issued by the
(vii) 147-10/95	5 of 11/95	-do-	Rs.1796.00	Suptt.(H.P.) and
(viii) 191-12/95	6 of 1/96	-do-	Rs.1796.00	also from the
(ix) 167-11/95	5 of 12/95	-do-	Rs.1739.00	justification
(x) 7-4/95	3 of 5/95	-do-	Rs.1343.00	shown by the JE.
(xi) 209-3/95	7 of 4/95	-do-	Rs.1387.00	concerned in the
(xii) 216-1/96	4 of 2/96	-do-	Rs.1796.00	M/Roll. It be
Total (A)			Rs.19599.00	explained to Audit as to how it is justifiable to depute M.Mate for Diary Dispa- tch work and why the M/Roll was irregularly issued in r/o work for which it was not at all required ?
(B) 236-2/96	12 of 1.3.96 MB No.64P-81 and 82	C/o CCat KZC Shimla (SH: c/o Block No. 27, 28, 29 & 30 1/0 W.S. & SI) work Inspector 1 No. @ Rs.57.95 perday.	Rs.1681/-	The work Inspect- or was deployed in office of HP Design design. for office work Thus M/Roll was irregularly sanctioned for the scheme work.
Total (B)			Rs.1681/-	
(C) 237-2/96	13 of 1.3.96 MB No.64 P-83	C/o CCat KZC Shimla (SH: C/o Block No. 31, 35, 38 & 39 including W.S. & SI I) Beldar 3 Nos & @ Rs.45.75 per day each.	Rs.3935/-	One Baldar each were deployed in cash section, Division office & Sub-division office for office work. Thus M/Roll was irreg- ular by sanction for the scheme work.
Total (C)			Rs.3935.00	
Total (A)+(B)+(C)=			Rs.25215/-	Contd...p..49/-

Thus from the above facts, it is clear that the ^{labour} employed on M/Roll were not actually deployed on works for which M/Rolls were issued. Therefore the payments made on there M/Rolls were wrongly being justified charged to the scheme /work. Further agency charges @ 25% were also being levied and charges to the work which infact should have not been charged. This irregularity is causing unnecessary hike in the expenditure of concerned scheme and this putting ~~an~~ unwanted burden on the allottees. The matter is brought to the notice of Govt. for taking necessary action in the matter.

(d) Suspected Misappropriation of Imprest amounting to Rs. 2529/-

(Vr.No. 57 dated 27.9.95, MBNo. 516 Page 20 to 31 MAS for 8 & 9/95 page- 27 to 29)

While scrutinizing the imprest adjustment vouchers submitted by Sh. B.C. Kalra, J.E.(E), it was found that in the following cases no cadal formalities were completed before making these purchases from the open market and even every purchase was splitted up in order to avoid the sanction of the higher authorities besides the necessities of calling quotation and observing other cadal formalities. Further in most of the vouchers neither the name of the purchaser nor the date of purchase was mentioned in absence of which it could not be verified that these purchases were actually made for the use of the Pradhikarn. In some other cases C.Ms were serialed consecutively and date were not mentioned suspectedly to hide the facts of actual purchase. Again the record was totally silent as to why these articles were purchased and where they had been consumed/used. Thus from the above facts, it is apprehended that actually no purchases as such were made but only cash memos were obtained in order to adjust the imprest fictiously. Therefore the matter is brought to the notice of higher authorities for investigation under intimation to this department :-

Sr.No.	Cash Memo No. & date	Particulars of Suppliers	Total Amount	Particulars of item purchased
1.	4565/NIL	M/S Kalra Hardware & Electric Store, Shimla-1	200.00	Electrical Goods socket & sheet etc.
2.	4566/NIL	-do-	196.00	-do-Tube Rod & Bulb etc.
3.	4568/NIL	-do-	197.00	-do-Tube rod & starter etc.

Contd.p..50/-

4. 4569/NIL	-do-	197.00	-do- Tube choke and starter etc.
5. 4570/NIL	-do-	195.00	-do- Pvc wire and coil etc.
6. 005376/23.9.96	-do-	196.00	-do- Tube Rod and Bulb etc.
7. 005375/23.9.96	-do-	200.00	-do- Tube choke etc.
8. 4530/22.8.95	-do-	180.00	-do-
9. 209/5.9.95	M/S Chabra Traders New Shimla-9	69.00	-do- ^{125%} Bell holder Bell push & Bell etc.
10. 215/16.9.95	-do-	140.00	-do- Batton, Connector, flexible wire, clip & Nails etc.
11. 1025/ NIL	M/S Nitin Enterprises Kasumpti.	47.00	paint & brush.
12. 485/ NIL	M/S Ashok Enterprises Kasumpti.	55.00	Tube Rod & switch etc
13. 5066/ NIL	M/S Atul Electronics Chotta Shimla.	78.00	Board, ceiling Rose & screw etc.
14. 7241/ NIL	M/S Central Traders, the Mall Shimla	187.00	Ceiling Rose, Socket starter & Gang Box Batton.
15. 7242/ NIL	-do-	198.00	Pvc wire & Batton Holder.
16. 7244/ NIL	-do-	194.00	Choke, Sheet, J.Box, Nails & Ding Dong Bell etc.
Total :-		2529.00	

(e) Vr.No. 55 dated 26.9.95 for Rs.11,03,621/-

This payment was made to M/S Sood Steel Industries (P) Ltd. against supplies of Tor Steel vide bill Nos. 174 to 185 (except 175 & 182) but from the perusal of bill it was revealed that certificate regarding specification, quality and quantity of materials was not being given which is a serious lapse. Therefore the requisite certificate be given in the above cases besides adhering to these requirement strictly in future.

(f) Irregular Advance payments amounting to Rs.55000/- to the contractor.

During the course of test Audit of design Division it was found that following Advance payments were made to Sh. M.K. Miglani, contractor in violation of strict instructions of Chief Administrator issued in this behalf vide letter No. HPHVP-AB(b)-Instructions/95,1546-52 dated 14.3.95.

Vr.No. & Date	Amount Rs.	Name of the work	M.B. No. & Page
36 Dt. 19.3.96	15,000/-	C/O 16 Mos Shops in SHS PH-II	No reference of M.B No & Agreement No was given or voucher/Hand receipt.
49 Dt. 22.9.95	40,000/-	-do-	M.B.No. 388 Page 61
Total:- 55,000/-			

Further these advance payments were made to the contractor on hand receipts without any assessment of amount payable to him under the provisions of para 10.2.18 of CPWD Code i.e. statutory deductions in r/o I.Tax, Sales Tax, surcharge on I.Tax and recovery of material issued from store were not made. Moreover, as provided in Para 10.2.18 neither the undertaking of contractor in case of refund of excess payment was obtained before making the payment nor the certificate that the advance payment was less than billed for was given. Besides this it was also found that in r/o Advance payment at Sr.No.1 above, no reference of M.B.No. and agreement No. was given on Hand Receipt/voucher and in r/o advance payment at Sr.No.2 above, the amount was paid without obtaining the signature of payee without affixing revenue stamp. Thus gross irregularities were committed in releasing the advance payment which is quite serious and may also lead to excess payments to the contractor as is evident from the cases of M/S semex construction Co.Ltd. etc. Since the contractor ledger was not complete upto date, therefore the possibility of non-recovery of these advance payments can also not be ruled out which may be certified at the time of next audit. The whole matter is also brought to the notice of higher authorities for taking suitable action under intimation to this deptt. Miscellaneous recoveries relating to work orders.

(g0 (1) Work order No.29 of 95-96, Vr.No.42 dated 21.9.95. Sh. Adesh Kumar Jain, Contractor was issued 20 bag of cement against this work order against which actual consumption works out to 18 bag as was also verified by the concerned Drawing Branch and if variation of 5% is allowed even then the consumption of cement works out about 19 bags of cement which was still one bag less than the total issue. Which may be recovered at penal rate of Rs.250/- (129x2) from the contractor or person at fault under intimation to this deptt.

Contd.p...52/-

- (ii) Work order No.37 (C/O commercial complex KZC, Shimla
(SH: C/O Block No.1 type B Block No.2,3,4,5 type A&B
Block D1,D2 & R.C.C. Frame work of Block E1,C1 a2 &
a3 undering W.S.S. & SH C/o R/wall on left side of
block A4 & A5)

Name of Contractor : Rajeev Malhotra.

In respect of above work, working estimate on the basis of estimated quantity was prepared and approved by E.E.(D) for Rs.54038/- Against this work, quotations instead of tenders as required under rules were called for the work was knowingly splitted up and got executed on work orders through Sh. Rajeev Malhotra, contractor to whom firstly work order No.37 for Rs.20,000/- and their the supplementary work order No.42 for 95-96 for Rs.20,000/- was awarded which clearly shows the undue favour given to the contractor by first avoiding the calling of tenders. This is a serious irregularity which is brought to the notice of higher authorities for taking suitable action in the matter under intimation to this deptt.

(iii) Similarly against the item P/F M.S. storage tank 540 liter capacity 10 tank @ Rs.3580/- per tank were required to be installed for Rs.35800/- and thus tenders are required to be called for under Rules for its execution But instead two work order No.34 and 35 for Rs.17900/- each work issued to Sh. B.K. Gupta contractor knowingly by defying the provisions of Rules in order to give under benefits to contractor. Thus the matter brought to the notice of higher authorities for taking suitable action in the matter under intimation to this department.

33.

Name of the work : Maintenance of feeder and link Road to SMS at KZC Shimla

Agency : Departmental Labour vide M/Roll No.187 period 01.12.95 to 31.12.95.

(a) During the course of Audit of M.B. No.42 Page-88 to 90 and MAS of A.K. Kapoor, J.E.(P-37 for 12/95) relating to above work, it was found that material consumed was in excess of actual consumption as per schedule as worked out in Audit, which resulted into loss to the tune of Rs.1869/- to the Pradhikaran as per detail given below :-

Item executed	Qty. executed.	Consumption of Material as per Schedule	Material consumed as per MAS Page.37 of 12/95	Difference
		<u>Bitument Gril</u>	<u>Bitument Gril</u>	<u>Bit. Gril</u>
1. Preparing surface by brushing with wire brushes for removing caked Mud etc. Sweeping with brooms & finally fanning the cleared surface with gunny bags to remove all loose dirt etc. Black top surface.	394m ²	NIL	NIL	
2. 2.5m thick 2.5m thick 2.5m thick -do- applying evenly a primary & tack coat with following bituminous primer at the rate of 10 Kg. per 10m ² @ of run 8 1/2 grade.	394Kg.	NIL	7 drum or 1092Kg 380Crt	122.76 77 Kg. Crt.
3. 20m consolidated thick -do- single course primix carpet surfacing with 0.27 Cum Stir chipping meted with 14.6Kg. of binder per 10m ² & soiling complete with	575.24 Kg.	303 Crt.		
	394m ²	969.24 Kg.	303 Crt.	1092 Kg. 380 Crt. 122.76 Kg. 77 Crt.

Recovery due to excess consumption works out to Rs.1869/- i.e. 122.76 Kg. of bitumen @ Rs.1200/- per drum of 156Kg. and 77 Crt of Gril @ Rs.12/-per Crt. which may be recovered from the persons at fault under intimation to this deptt.

(b) Voucher No.4 dated 3.6.95 for Rs.3830/-

The Amount was paid to M/S Jaysons & Co. lower Bazar Shimla on A/c of purchase of 1 No. Car Stereo pioneer Auto shift with radio for Rs.3100/-, 2 No. separator for Rs.600/- and 5 Nos. Audio cassettes for Rs.130/- to be fitted in car No. H.P.-03-1632 as accessories for which there was no justification under Rules as car stereo is not permissible as accessory to be fitted in a car under Govt. Instructions Therefore amount may be recovered

(c) Voucher No.51 dated 30.3.96 full voucher No.29 of 30.3.96 for Rs.900/- (MS No.100 Page-7)

During the course of Audit, it was found that Rs.900/- was paid to M/S Gool Brothers for hiring ~~in~~ of truck No. HP-07-2525 for the purpose of shifting of store from

Contd...p.54/-

Brockhurst to commercial complex. The amount was paid for 6 trips @ Rs.150/- per trip. In this regards following irregularities were noticed:-

(i) The Pradhikaram owns truck HP-07-822 Thus there was no justification to him truck from outside agency. More over as per record.No requisition was placed for the service of own truck with the concerned division. Further own truck was given to Sh. Devinder Thakur, contractor on 1/1/96 for Rs.500/- whereas for the hiring of truck from outside agency Rs.900/- was paid which was Rs.400/- more and be recovered from the person at fault.

(ii) No justification of 6 trip of truck such as the discription regarding quantity & weight of material shifted, was put up to Audit. Which may now be shown at the time of next audit and

(iii) Accountal of material on A/c Dismantalling of store was not shown to Audit which may also be shown at the time of next audit. Failing which the amount may be made good from the official at fault.

(d) Sub voucher No.30 dated 30.2.96 for Rs.500/-
(M.S No.28 Page-100)

This amount was paid to Sh. Gulab Jander on A/c of loading/unloading of material shifted from store at Brockhurst to commercial complex but no record in r/o basis taken for paying the rate of loading/unloading and discription of material such as quantity as well as weight was shown to audit in absence of which authenticity of above payment could not be verified. Now the said record be put up at the time of next audit for verification.

(e) Vr.No.22 dated 13.10.95 for Rs.6897 (M.No.397 Page 64-68)

Payment was made vide Ch.No.204153 dated 13.10.95 to M/S Ashok Bansal & Bros. SOF No 023/18 e Chandigarh on a/c of purchase of one No. "Aluminium Ladder Size 40'.2" side & 1" pipe" vide Bill No.252 dated 19.6.95 but the same was not taken in stock in MAS, T&P register etc. and thus seems to have been misappropriated. Further this

expenditure was charged wrongly to Head "Maintenance of various flats under SHS at KZC Shimla PH-I" Instead figure in the Income and expenditure ~~Account Book~~ A/c and Balance sheet. The amount to spent may be recovered

-T4 P.11/2 which
used wrong definition
of the and assets

beside taking action for misappropriation of material.

(f) Non Production of contractor Ledger and MAS to Audit.

It is a matter of great regret that despite several verbal requests as well as written request made vide requisition No.80 dated 15.3.97 neither the contractor ledger nor the information regarding total Nos. of MAS issued and total value of material lying in MAS as on 31.3.96 was not put to Audit due to which transfer entries regarding transfer of material from one work to another or vice versa either directly or through MAS as well as recovery of value of material from the concerned contractor could not be watched verified. Non Production of record is an unhealthy practice and require to be dispensed with immediately besides submission of above mentioned record at the time of next audit for verification.

MISCELLANEOUS:

(g)(1) During the course of Audit of MB No.390 page-95 it was found that due to wrong calculations Rs.42450/- was paid to Sh. Ram Lall Sharma, contractor instead of Rs.42409/-. Thus excess payment of Rs.41/- made may either be recovered from the contractor or from the person at fault immediately.

(ii) Excess payment amounting to Rs.105/-

During the course of audit of various GPs it was found that on receipt of 210 Drums of Bitumen from 100 Mathura Vide GR No.357 dated 4.4.95 unloading charges @Rs.5/- per drum was paid. Whereas Bitumen Drum received after this date vide GRs 370 dt. 2.5.95, 374 dt.5.5.95, 375 dt. 6.5.95, 399 dt. 25.5.95, 405 dt. 27.5.95, 408 dated 29.5.95, and 424 dt. 12.6.95, the unloading charges were paid @Rs.4.50 per drum which were 0.50 less. Thus, unloading charges Rs.0.50 per drum were paid in excess on 210 Drum of Bitumen received vide GR No.357 dated 4.4.95 i.e. Rs.105/- which may be recovered from the defaulters.

(iii) From the perusal of Page No.180 of ledger for 95-96 it was revealed that Rs.6420/-(including Agency charger) were spent by the Pradhikaran to execute the left out work of Job No.5. In this regard complete record be shown at the time of next audit besides explaining in detail as how much was the difference in cost had the work been completed by the original contractor than the amount paid above and thus how loss was incurred by the Pradhikaran &

whether such amount of loss was recovered from the contractor or not ?

DIVISION NO-1

The audit paragraphs pertains to this division is contained in para No.54 to 46

Fictitious Payment of Rs. 41478/-

34.

Name of work : Construction of Residential Complex
Bishop Cotton School (PHASE-I)

Agreement No. 10 of 89-90

Agency : M/S Deep Dhara Builder.

The amount of Rs.41478/- was adjusted again the account of contractor vide final bill of contractor and vide T-No.45 c of 95-96. This credit was given to him on account of excess weight of C.G.I Sheets issued him to work. The details of which are under :-

Dated	Quantity issued	Standard weight shown per sheet.	Weight recorded
9.7.92 to 27.9.92	11916 Kg.	14.35	18Kg.

The total number of sheet shown issued to the contractor 88. and for each sheet the difference of 3.65 Kg. per sheet was shown and for total quantity, the benefit of 2416 Kg. was allowed for which the credit of 41478/- was given.

But to allow this credit to the contractor does not appears to be correct in view of following facts :-

- i) While receiving the material no such certification to this effect were even recorded, as in case material is received Sub-Standard, the information in this regard should have been brought to the notice of authorities.
- ii) If material found Sub-Standard, the same should have been rejected.
- iii) This material was received during the year 92 but neither the certificate recorded nor any complaint in this regard was excess found recorded.
- iv) These sheets were also issued to other works also but no complaint or credit of over weight was even found given
- v) How after three years, as while processing the final bill this aspect was brought at once ?
- vi) However on receiving the sheet vide indent Number HI-134/92, dated 9.7.92, the 10'x3' Size, for which standard weight is 15.90/Kg. If at all it is standard weight should have been taken as 15.90 in place of 14.35/Kg. as allowed.

It has been observed that
the sheets were of-

vii) The audit requisition for supplying detailed information in this regard issued on dated 25.2.97 did not attended to, as such the complete record was not made available deliberately which creates doubts.

viii) As the quantity is received by weight & issued by weight to the contractor then why the number of sheets were recorded at the later stage as apparent from the entries recorded on indent.

The above permits are indicative of the facts that the ~~shown~~ sheets were not over weight but this have been done to favour the contractor, for which detail enquiry and actual weight of sheets required to be certified by the senior authority physically to confirm the ~~work~~ validity of the credit.

If it is certified that the actual weight comes to 18 Kg. per sheet then the action may be taken against the person who is responsible for seeing the quality of store before its receipt.

(b) The following material was shown received from the contractor at the rate of work and this material was further transferred to other contractor but the rate charged from them was less than it was credited to the contractor which result in to less recovery of Rs.1538/- as under :-

Name of Material	Total Value	recovery effected	lessCharges
White glazed tiles	7600.00	6125.00	1475.00
Standing bill	383.00	360.00	23.00
M.S. Handles	2760.00	2700.00	60.00
Total :-			1538.00

35.

Avoidable and unjustified expenditure amounting to Rs.55000/-

Vr.No. 16 of 18.3.96 for Rs.24000/-

The upto date amount of Rs.55000/- was paid to M/S Redecon (India) private Ltd. New Delhi-Shimla on A/C of consultancy work on preparation of ~~work~~ master plan of Residential complex near village single Rampur. The above payment was available and not proper for the following reasons :-

1) While engaging this agency no codal formalities were material. The ground on what basis this payment was made not forthcoming.

ii) The U.B.A. have full fledged wing consisting number of experienced and qualified architect headed by senior architect and have its design wing headed by superintending Engineer. Will these Engineers were not efficient to perform this job ?

iii) How past and now similar nature of job were being performed by the Engineers of the Pradhikaran it self ?

In view of the above facts, is it not a ^{available} expenditure ? The Chief Administrator may justify this expenditure otherwise this payment being a favour to the agency may be recovered from him.

36.

Further excess payment to Sh. Sharat Vars contractor amounted to Rs.45150/-.

As already permitted out vide para No.9 of the report for the period 92-93, the excess payment amounted to Rs. 4,65,802/- was made to Sh. Sarat Isha, contractor, for the execution of water supply scheme vide agreement No. SDA, 4/91-92.

In addition to it, during the detail study of the agreement the following excess payments were come to the notice :-

- i) According to the condition No.I of the agreement he had to execute item No.14(a),14(b),15,16 and 17 of schedule of quantity failing which 4% of gross amount of bill shall be withheld. The contractor is ^{verification} of the condition of agreement did not execute the above items for which the amount of 22768/-, which is 4% gross amount should have been with held but the Executive Engineer ignored their aspect and favoured the contractor by giving him pecuniary advantage. Had this amount been with held the bill could have come to ^{Rs.440} less by Rs.22768/-.
- ii) In absence of any grant of extension, the payment of secured advance amount to Rs.20000/- was ^{irregular} which was made on 1.11.94. This irregular payment put the Pradhikaran it to their losses. - Rs.440
- iii) The credit for the material found at site was given to the tune of Rs.21,319/-. The material far received was not accounted for. The possibilities of misappropriation of their material can not be ruled out. Detailed enquired to recover the material and official not accounted for may be dealt according to the provision of rules.
- iv) The payment of Rs.78,156/- was made to him vide sixty

running bill, but the deduction of sale tax which worked to Rs.1563/- not effected. This needs to be made good from the official responsible.

37. Voucher No. 11 of 9/95

Name of Work : C/O construction of R.C. below BCS PH-III Shimla (SH: Construction of 9 Nos type 'C' flats & 6 Nos type 'C' flats in composite Block and development of the site including internal water supply and sanitary installations.

Agreement No. : 1 of 1995-96

Tendered Amount: 51,37,659-64

Name of Contractor: R.D. Justa

The above work was awarded to Sh. R.D. Justa, contractor vide letter No.HPNVP(D-I)Acctt-7/95,516-22 dated 24.4.95 after acceptance of single tender that too at first call vide letter No.HPNVP-AB(b)-Tender/R.D.Justa/95-2402 dated 22.4.95 in total violations of Rules/Regulations enforce with regard to acceptance of tenders. Hence the acceptance of single tender at first call was irregular and viod the Chief Administrative may justify their awrd. In additional following irregularities have also noticed.

ii) Excess payment amounting to Rs.11,670/-

As per clause 12(iii) of the agreement in r/o above work extra items/substituted items relating to civil work shall required to be worked out at the rates entered in H.P. schedule of rates 1987+Premium 158.88% and items relating to water supply and sanitary installations work shall be required to be carried out at the rates entered in H.P. schedule of rates ~~maxim~~ 1979+90.67% premium worked out for these works but while approving the rates for the execution of extra/substitute items overall premium for both the works have been allowed i.e. 153.36% which was wrong as the overall premium for civil works to be worked out @158.88% above and for sanitary works it should have been worked out @90.67% above only. This resulted into excess payment of Rs.11,670/- to the contractor as per details given below which needs to be recovered and the reasons for allowing excess payment should also be explained :-

Name of item	Qty.	Rate to be paid Rs.	Rate paid Rs.	Diff. of rate Rs.	Less/excess payment. Rs.
R.R. Masonary	1:6 96Cum	806.45	824.00	17.55	(-) 1684.80
S.R. Masonary	530Cum	1096.64	1079.66	23.02	(-) 1335.16
Stone filling	305Cum	274.77	280.75	5.98	(-) 1823.90
Glass pan.	21.49m ²	232.20	237.26	5.06	(-) 108.74
75mm Charais	566.39mtr	11.15	11.39	0.24	(-) 135.93
M. Sheet Storage Tank.	14 Nos.	4189.50	3152.63	1036.87	(+) 14516.18
Stone ware gully Trep.	18 Nos.	381.80	287.33	94.47	(+) 1700.46
Cutting holes	48 Nos.	21.90	16.49	5.41	(+) 259.68
Union	60 Nos.	19.10	14.40	4.70	(+) 282.00

Total excess payment 11669.79

Say Rs. - 11,670/-

iii) For the execution of extra item namely P/F door shopper behind the door shutter in r/o above work, rate of Rs.22.80 was derived out on the basis of market rates and was recommended accordingly by E.E.(C-I) for the approval of the H.E. but instead of approving the rate as recommended by the E.E.(C-I), the said rate was unnecessarily enhanced to Rs.33.15 by the drawing Branch of H.E. without any cogent base and approved accordingly to give undue benefits to the contractor to the tune of Rs.1242/-(120Nos x (Rs.33.15-Rs.22.80)). In this case the Drawing branch failed to justify the increase in rates over the one recommended by E.E.(C-I) who must have derived it after comparing the actual market rates. Under what circumstances the drawing branch found the rates on lesser side as confirmed by the E.E.(C-I)? This being a unique case where the drawing branch without any reasons have derived it over higher side.

iv) As per H.B. No.507 page-35, the total quantity executed in r/o item P/L cement concrete works out to 56.68Cum³ whereas payment was made for 56.98Cum. Therefore excess payment of 0.30 cum @Rs.1990/- per cum=Rs.597/- may be recovered or made good from the concerned person immediately.

38. Confirmed losses to the tune of Rs.5294713/- due to negligence, undue favour to the contractors.

Vide following paragraphs the following cases of losses and undue favour were objected to :-

i) For seemax construction Pvt.Ltd. vide para No.11 of the

the report for the period 92-93, the irregular payment of Rs.50,61,624/- were pointed out.

ii) For Sharat vâhra, vide page No.9 of 92-93 for Rs.4,65,802/-.

iii) For M/S Deep Dhara vide para No.20 of 93-94 for Rs.30,89,048/-

On review of these cases the Pradhikaran confirmed the version of the audit to the extent detailed below :-

i) For secmax construction	22,85,511/-
ii) For Sharat Chand vâhra	3,56,151/-
iii) M/S Deep Dhara	26,53,051/-
Total :-	52,94,713/-

This is evident that till the matter was not brought out to the notice of the authorities, the concerned authorities were silent spectrater and no action was found intiated, whereas their losses are occurring constantly for the long period. The reasons for not intiating timely action was nothing but it was a act of favour to the contractors.

Against their losses of Rs.52,94,713/- raising of (-ve) bill will not be the solution of it, whereas the ~~the~~ losses are as a result of negligence, favour, by the authorities. There, the action for against the ~~essing~~ person shall required to be intiated for their act of omission and favour.

Besides, this also cost the allottees who have to pay against escalation for no fault of their, as the very reason of price hike of the flats were not price escalation as defunded by the Pradhikaran. but it was due to such type of lepres. *Exps.*

In case, however, possibility of which is very rare, the recovery is being effected even the Pradhikaran will have to bear the losses of the same amount on account of interest payable on their amount.

39.

Name of work: Construction of Residential complex below B.C.S. PH-II Shimla (SH: Providing and fixing Railing in front of block No.50 and 52 type (b) flats.

Name of contractor: Ajay Kumar Sood.

Agreement No : 9 & 10 of 1995-96

i) The above work was awarded to Shri Ajay Kumar Sood, contractor vide letter No.HRNP-D-1/Accts-7/95-1266-72

dated 4.9.95 and as per condition No.3 of the award letter the contractor was required to execute agreement on non-Judicial paper and to sign S.D.A. form, but neither these statutory requirements were fulfilled nor the clause 43 requiring issuance of material from the store was inserted in the agreement before the start of execution. Instead final payments were made to the contractor without completing the statutory requirements. This is a serious irregularity which may be explained as to why the contractor was allowed to execute the work without any agreement and who was responsible for this lapse ?

Further Authorities are advised to take necessary steps for non-occurrence of such serious lapses in future in order to avoid any unnecessary financial losses to the Panchikaran which may arise in later stages.

ii) As pointed out above, in absence of any rates quoted in the agreement for the supply of cement from the departmental store, the issue rate of cement could not be ascertained. The recovery made from the contractor @ Rs.112/- per bag was found on the lesser side in view of the facts that while preparing justification for the acceptance of tenders, the rate of Rs.129/- per bag was taken into consideration. Therefore in absence of any rates quoted in the agreement, the rate of Rs.129/- instead of Rs.112/- per bag should have been recovered. Thus charging of lower rates has resulted into the losses of Rs.714/- (42 bags x Rs.17/-) which may be recovered from the authority who did not bother to fulfill the statutory requirements before the execution of works.

iii) For the purpose of negotiation of rates for the execution of above work, the departmental justification was not prepared separately for this work but instead rates were negotiated with the contractor on the basis of average of rates of the immediate last four agreements which in fact should have been negotiated on the basis of agreement having the lowest rates i.e. with the agreement of M/S Kapil construction Co. which would have resulted saving of loss amounting to Rs.6259/- as per detail given below :-

Agreement No. & Qty.	Rate paid as per agreement	Rates as per agreement of M/S Kapil Construction Co.	Diff.	Loss.
	Rs.	Rs.	Rs.	Rs.
(a) Agreement No. 9 Cement concrete 1:2:4	6.71 Cum. 1850.	1700.	150.	1006.50
(b) Agreement No. 10				
Steel work	42.83 Mt 2450	2400.	50.	2141.50
(b) Agreement No. 10 Cement concrete 1:2:4	6.61 cum. 1850	1700.	150.	991.50
Steel work.	42.38 Mt 2450.	2400.	50.	2119.00
Total :-				6258.50

Say Rs.6259/-

This, the loss of Rs.6259/- may either be justified or made good immediate under intimation to this department.

iv) Qty. of cement concrete was deviated about 1750% more than the estimated quantity for which even the deviation statement was not prepared:-

Agreement No.	Estimated Qty.	Executed Qty.	Deviation in %age
9 of 95-96	0.36 m ³	6.71 m ³	1753.88%
10 of 95-96	0.37 m ³	6.61 m ³	1736.11%

Therefore in absence of the approval of the competent authority the deviations are not accepted. Either the approval of the competent Authority be obtained or the amount be made good.

40. Name of the work : Construction of R.C. below B.C.S. Ph-II Shimla (SH: construction of type 'b' flat -s 24 Nos, type 'c' flats 8 Nos, type 'd' flats 8 Nos. including development of plots i.e. type 'A' plots 2 Nos, type 'B' plots 22 Nos, type 'C' plots 2 Nos. ~~typ~~ including R.C.C. Retaining walls and providing internal water supply and sanitary installations Job No.19 for 1993-94.

Name of contractor : Sh. M.L. Gupta.

Agreement No : 15 of 1993-94

1) During the course of audit of various M.Bs relating to above work, it was noticed that while working out the consumption of 16 mm dia steel conversion factor of 1.59Kg.

contd...p..65/-

per mtr. instead 1.58 Kg. per mtr. were applied from 3rd R/bill onward uptill this date which has resulted into excess payment amounting to Rs.1367/- as per details given below :-

M.B.No.500 page-68

* 16mm steels used 10059.96mtr @1.59Kg.per Mtr. =15939.00Kg
To be worked out 10059.96mtr @1.58Kg.per mtr. =15880.51Kg
Excess consumption = 100.49Kg

∴ Excess payment @ 13.60 per Kg. X 100.49Kg Rs. 1366.98Kg
Say Rs.1367/-

The above amount be recovered from the contractor or made good immediately.

ii) Due to wrong calculations excess payment amounting to Rs.150/- was made to the contractor as per details given below. Which may either be recovered from the contractor or from the person at fault immediately under ~~intest~~ intimation to this department.

R/Bill No	M.B.No/Page No	Amt. paid Rs.	Amt. to be paid as per audit calculation. Rs.	Excess Payment Rs.
2nd	446/23	1745802.00	1744662.00	1140.00
3rd	446/38	2497300.00	2496985.00	315.00
7th	472/41	5904342.00	5904296.00	46.00
Total				1501.00

iii) Extra item of Half brick masonry was executed vide M.B.No.443 page-82 to the tune of 140.47 m² subsequently this work was dismantled to the extent of 116.60 m² vide M.B.No.444, page-96. It is not understood as to why the necessity of this execution of this item was felt by deriving by extra rate & after that this has to be dismantled immediately. No reference of authority allowing this was made available to the audit. In this case had the authority acted wisely, the loss of Rs.22410/- which has been paid for execution and further dismantling of this work, could have been saved. Therefore, for acting in a haste or negligent way the responsibility needs to be fixed and amount required to be made good immediately.

iv) During the course of audit of various M.Bs in r/o above work, the contractor was allowed wastage of 1041.85 Kg. steel issued to him from the store uptill 5th

Contd..p..65/-

R/bill but in the 6th R/bill the wastage allowed was wiped out and shown as NIL, as per detail given below. Which was incorrect and impo~~sible~~. This proves that either the ~~in~~ measurements in the M.Bs are being shown fictitiously or the wastage allowed uptill 5th [^] investigated in detail and the factual position be intimated to this department besides not to allow any wastage of steel to the contractor uptill 6th R/bill :-

Sis of steel	Steel consumed uptill 5th R/bill	steel consumed uptill 6th R/bill	Net paid in 6th R/bill against actual measurement
8mm	22699.17 Kg.	25060.93 Kg.	2361.76 Kg.
10mm	21456.51 Kg.	26065.74 Kg.	4609.23 Kg.
12mm	25232.06 Kg.	30478.45 Kg.	5246.39 Kg.
16mm.	13089.70 Kg.	15025.76 Kg.	1936.06 Kg.
20mm.	9458.04 Kg.	10353.52 Kg.	895.48 Kg.
25mm	12250.20 Kg.	12250.20 Kg.	---
	104185.68 Kg.	119234.60 Kg.	15048.92 Kg.
1/2 Wastage	1041.85 Kg.	NIL	
	105227.53 Kg.	119234.60 Kg.	
Say	105.23 MT	119.23 MT	

Note :- As against actual net payment of 15048.92 Kg. of steel only recovery of 14 MT Steel was made

41.

Name of the work : O/O Residential complex below B.C.S.PH-II (SH: C/o 5mtr wide link Road R.D. o/o to RD1/109 complex top of R.C.C. wall from RD o/o 0/215 to b-3)

Name of the contractor : Sh. Sanjay Kumar.

Agreement No. : 12 of 1993-94

The above work was awarded on dated 12.10.93. As per condition stipulated in the award, he was required to complete this work with in two months, but to surprise their work was commenced by him only after 9.6.95 which is evident from the record entries on M.B as the entries of their work was recorded after other work which was commenced on 9.5.95 and from the consumption statement of cement. The dates, when the work was commenced was intentionally not recorded on the M.Bs ^{with the help of} so as to hide the facts.

In violation of the condition of agreement of the work was stated after two years where as their should have been completed with in two months. The reasons of delayed not

recorded. No extension of time was even granted to him nor he was issued any notice.

Further the issuance of cement to him also appeared to be doubtful. The detail of cement issued to him is as under :-

Date of issue	Qty.	Qty Transferred to other work	Balance
3/94	60	80 on 10/94	60
10/94	80	80 on 10/94	60
22.3.95	200	200 on 4/95	60
24.7.95	180	180 on 25.5.95	60
5.8.95	180	180 on 5.8.95	60
11.8.95 to 20.9.95	1093	Total 1153 consumed in work.	

The perusal of above issue chart makes it believable that the cement was issued to him without actual requirement, as the work was not started by him, ~~there~~ he was helped to pilferage the cement. The following facts makes it have clear :-

- i) When work was not commenced their why 60 Nos of cement bags were issued to him ?
- ii) These 60 No bags were shown as balance upto 8/95 or for the period of 17 months. Is it believable that these bags were kept in safe custody at file of work or it can be used after lapse of 17 months ?
- iii) Why again and again w.e.f. 10/94 to 8/95 cement bags were issued to him and further shown transferred to other work ? Why authorities did not take notice of it ?

In view of the facts stated above, the contractors was favoured with not only to execute the work in violation of the condition of agreement, after the lapse of 20 months of the award of letter, but he was also facilitated to misappropriate the cement bags.

42. Name of the work : C/O R.C. below B.C.S. Phase-II Shikla
(SH: C/O 12 Nos type 'a' flats and 8 Nos type 'b' flats in composite block and development of site including W.S.S.I)

Name of contractor : Satish Goel.

Agreement No : 2 of 1995-96

i) During the course of audit of voucher No.7 of 3/96, it was found that due to wrong calculations in H.Bs Gross payment amounting to Rs.36,83,732/- was made to the contract-

Contd...p..67/-

contractor instead of Rs.36,76,633/- vide MB No.532 page-54 thereby resulting into excess payment of Rs.7099/- which may be recovered either from the contractor concerned or from the person at faulting besides taking necessary corrective Step in order to stop repetition of such mistakes in future.

ii) As per statement of cement consumption attached with the above referred voucher, 3480. bag of cement were shown as consumed instead of actual consumption 3376 bags as worked out in the Audit. Thus 104 bag of cement excess consumed be recovered or made good from the concerned persons at fault at penal rate.

iii) As per clause 12(iii) of the agreement in r/o above work extra items/substituted items relating to civil work shall required to be worked out at the rates entered in the H.P. schedule of rates 1987+Premium 157.16% and items relating to W.B.& S.I work shall be required to be carried out at the rates entered in the H.P. schedule of rates 1979+110.67% premium worked out for these works but while approving the rates for execution of extra/substitute items overall premium for both the works have been allowed i.e. which was wrong as the overall premium for civil works to be worked out @ 157.16% above and for sanitary works it should have been worked out @ 110.67% above only. This resulted into excess payment of Rs.17188/- to the contractor as per detail given below which needs to be recovered and reasons for allowing excess payment should also be explained :-

Name of item	Qty.	Rate paid Rs.	Rate to be paid Rs.	Diff. Rs.	Excess payment. Rs.
R.R.Masonry 1:6	105Cum.	806.45	818.55	12.10	(-)1270.50
S.R.Masonry 1:6	42Cum.	1056.64	1072.00	15.36	(-) 645.12
Stone filling	158.72Cum	274.77	278.90	4.13	(-) 655.76
Glass panes	36.16 m ²	232.20	235.70	3.50	(-) 116.06
Providing chassis	889.80mtr.	11.15	11.30	0.15	(-) 133.47
R.C.C.Main Hole	13 Nos	1668.50	1407.35	201.15	(+)3394.95
-do- 300MM	3 Nos.	2133.40	1793.93	339.47	(+)1018.41
Storage tank	20Nos.	4189.20	3483.32	705.88	(+)4117.60
Stone ware trap	20Nos.	381.80	317.18	64.32	(+)1286.40
Union	60Nos.	19.10	15.90	3.20	(+) 192.00
Total excess payment					<u>17188.45</u>

iv) Secured Advance amounting to Rs.2,39,288/- were paid to the contractor in r/o above work without any supporting documents/proof as required under the rules so as to ascertain whether the goods were actually brought in by the contractor or rates allowed to the contractor were correct. The concerned branch stated that while granting secured advance to the contractor production of Bills/CM etc are not insisted. Grant of secured advance without obtaining the supporting documents i.e. actual bills and certificate to the effect that the material has actually been received at the site under double lock custody, is totally in violation of rules which is resulting into losses to the Pradhikaran in number of cases like M/S Seemex & Co. Where the material to the tune of 10 lacs approx was pilferaged. It being a lapse of serious nature, the Pradhikaran Authority may take strict view and the defaulters who allowed these payment may be held responsible.

43.

Name of the contractor : M/S M.L.Gupta & Associates
 Agreement No : 14 of 1993-94.
 Name of work : C/O R.C.below BCS Ph-II Job 'A' for 1993-94.

(Voucher No.19 of 3/95 and M.B.No.493 page-87)

i) Due to wrong calculations in the various M.Bs. Gross payments amounting to Rs.1060317/- was made to the contractor instead of Rs.1058692/- as per calculations works out by the Audit which resulted into excess payment amounting to Rs.1625/- which may be recovered from the contractor concerned or from the person at fault.

ii) M.B.No.493 page-82 :- During the course of audit it was found that while working out the consumption of 16 mm Dia Steel conversion factor of 1.59 Kg per meter instead of 1.58 Kg. per mtr. was applied which resulted into excess payment amounting to Rs.2462/- in r/o 181 Kg. Steel @Rs.13.60 per Kg. as per detail given below :-

16mm Steel 18090.50 mtr. @1.59 Kg.per mtr.	=28764 Kg.
To be worked 18090.50 mtr @1.58Kg.per mtr.	=28583 Kg.
excess consumption paid=181 Kg.	

It is strange that J.S. did not have a knowledge to put correct factor and the other authorities particularly accounts branch did not act efficiently while processing the bill. The action needs to be taken against all persons responsibly besides the recovery of the amount.

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44.

Name of the Contractor : Ajay Kumar Sood.

Agreement No. : 9 of 1992-93.

Name of the work : C/O R.C. below BCS Ph-II (SH.C/o Type 'A' house 6 Nos, type 'B' house 12 Nos, type 'D' full const. 3 Nos, type 'D' partial const. 1 Nos, type 'e' flats 12 units and dev. etc) Job No.4 for 1992-93.

Tr.No.50 of 27.9.95 for Rs.3,47,220/-

i)

1) During the course of audit of 13th R/bill it was found as per page-11 of M.B.No.498, hike of 30% on the rate quoted in the agreement was given for the execution of item "white glazed tiles" of 108x108x6mm size. From the perusal of record entry relating to this item at page-35 of M.B.No.467, 196.92m² quantity was executed but no size of the tile was mentioned therein which clearly implies that the above item was executed as per agreement and the rate of Rs.291/- per m² was required to be paid and not the enhanced rate of Rs.378.30 per m². This resulted into excess payment to tune of 17191/- (196.92m² x (378.30-291.00)) to the contractor which may either be recovered from the concerned contractor or from the person at fault under intimation to this deptt.

ii) Further it was also found that upto 13th R/bill extra/ substitute items amounting to Rs.4,00,000/- approx. were got executed from the contractor and paid without the sanction/approval of the competent authority which is a serious irregularity. The matter is brought to the notice of higher authorities for taking suitable action in the matter.

45.

Name of the Contractor : Sh. Sant Ram.

Agreement No. : 5 of 1995-96.

Name of the work : C/O Providing W.S.S. to K2C Shimla planning Area & Augmentation of W.S.S.(SH.Providing and laying distribution line Ph-I at BCS complex.

1) For the execution of above work working estimate amounting to Rs.514937/- was prepared and sanctioned and after negotiation the work was awarded to Sh. Sant Ram, contractor vide award letter No.HPWVP-S-I-Accts-7/95,1241-47 dated 31.8.95 for Rs.5,20,108.15 but against this work/estimate payments amounting to Rs.9,06,278/- had already been made till date without preparing the ~~xxx~~ revised estimates and also without getting the Administrative and technical sanction of the competent authority whereas under rules there

formalities are required to be completed before effecting any deviation beyond 10% of the original in excess of estimated quantity was found irregular which needs to be regularized by the competent authority. The deviation to the extent of excess over 10% of the estimate without the prior approval of the competent authority may viewed seriously.

ii) Further against the following items secured advances was paid to the contractor even on the deviated quantity beyond the give undue benefits to the contractor at the cost of interest of the Pradhikaran because under rules ~~secured~~ advances are not payable beyond the estimated sanctioned quantity :-

Item	Estimated sanctioned quantity.	Actual Qty. against which secured advances was paid.	
GMS Tube 50mm	605 meter	991.45 meter @130/-	=Rs.128889.00
" " 65mm	661 "	842.50 meter @162.50	=Rs.136906.00
" " 80mm.	568 "	1210.20 meter @195/-	=Rs.235989.00

Thus, the matter is brought to the notice of the higher authorities for detailed investigation and fixing the responsibility for committing this irregularity besides to take suitable steps to stop repetition of such irregularity in future under intimation to this Deptt.

46.

Miscellaneous

i) Sh. Devinder Justa, contractor was issued .956MT of 8mm steel vide indent No. B-3/96-2 dated 1-3-96 but as per his Contractor ledger recovery of only .856MT ~~MTT~~ steel was made. Therefore less recovery of .100MT @16870perMT +storage ~~MT~~ which amounts to Rs.1720/- be now made from the contractor under intimation to this Deptt.

ii) Agreement No. 11 of 94-95 (HB NO.477 page 63)

Security amounting to Rs.30,000/- was refunded to Sh. Devinder Justa, Contractor while the work was still in progress which is gross violation of provisions of Rules in this behalf. Further neither the reference with regard to refund was made in the M.B. nor the proper process of its refund was followed such as the refund was directly passed/sanctioned by S.D.(C-1) at Division level without the recommendation of the A.S. at the Sub-division. which proves the intention of S.D. to give

level

Contd..p.71

undue benefits to the contractor at the cost of the interest of the Pradhikaran. The matter is brought to the notice of the higher authorities for taking suitable action.

iii) During the course of audit of construction Div. No. I for the year 1995-96 it was noticed that statutory/legal formalities were not being completed before the execution of work by the contractor i.e. non signing of agreement and ~~SDA form~~⁶ and keeping clause 43 of the ~~Ag~~ agreement regarding issue of store totally blank. This shows clearcut negligence on the part of authorities to protect the greater interest of the Pradhikaran. ~~xx~~ ~~xxxx~~ Further in some cases full and final payments ~~xx~~ had been released without completing the above mentioned legal formalities which is a ~~very~~ serious lapse. The matter is brought to the notice of higher authorities as to why works are being executed and payments being released ~~xx~~ without any valid agreements with the contractor, to inquire as to why works are being executed and ~~xx~~ payments being released without any valid agreements with the contractor.

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Agreement No.	Name of Contractor	Tendered Amount	Remarks
1. 1 per 95-96	Sh. R.D. Jasta	51,37,659/-	Agreement on non Judicial paper has not been signed by the Sh -I.
2. 2 per 95-96	Sh. Satish Kumar Goel	66,56,931/-(1)	Agreement on non Judicial paper has not been signed by the Sh and contractor. (11) The form No. 30A 6 has not been signed by the contractor. Hence there is no legal validity of the contractor. Whereas the contractor has been paid for his work amounts to Rs. 63,81,682/-till date.
3. 4 per 95-96	M/s Kapil construction	39,18,690/-	As per award letter XXXX the agreement on non judicial paper is not available in the Agreement file. In absence of which the contract is void.
4. 5 per 95-96	Sh. Sant Ram	5,20,103/-	Non judicial paper valued Rs. 5/-is blank in the agreement till date under as the contractor has been allowed the payment amount to Rs. 9,06,278/-till date. As no valid estimate as approval to competent authority has been obtained.
5. 6 per 95-96	M/s Vikas Enterprises	85,800	Non judicial paper in the agreement is Blank. (The final payment has already been XXXXXX released)
6. 7 per 95-96	Sh. Bineet Kumar	7,75,000	do
7. 8 per 95-96	-----do-----	6,50,000	do

9. 10	Par 95-96	Sh. Ajay Kumar Gooa	1,05,500/-	(i) Non judicial paper is not available in the agreement. (ii) Form 6 has not been signed by the contractor (iii) Clause 43 is blank. regarding recovery of material (iv) The final payment has been released to the contractor where as no agreement is not valid in the legal.
9.	10	Par 95-96	1,09,425/-	and agreement form 6 has not been signed by the contractor. rest are as above.
10.	11	Par 95-96	1,10,357/-	every thing is blank, nothing has been filled in the agreement form 6.
11.	16	Par 95-96	M/s. 11 Construction 20,72,739/-	(i) agreement or non judicial paper is not available in the file. (ii) Form 6 has not been signed by the contractor no legal validation.
12.	18	Par 95-96	Mr. Ardeep Verma 46,022/-	(i) agreement or non judicial paper is not available in the file. (ii) Form 6 has not been signed by the contractor.
13.	19	Par 95-96	Sh. Devinder Janta 93,695/-	(i) Non judicial paper is blank. (ii) Agreement form 6 has not been signed by the contractor. (iii) Clause 43 is blank. (iv) Negotiable letter has not been signed by the contractor.
14.	20	Par 95-96	Sh. Ajay Kumar Gupta 1,10,100/-	(i) Non judicial paper is not available. (ii) the column of agreement is blank including clause 43 and deviation. (iii) agreement is not signed by the contractor.

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15.	21	Feb 95-96	Sh. Lamegh Walotra	1,59,799/-
16.	22	Feb 95-96	Sh. Devinder Janta	1,34,547/-
17.	23	Feb 95-96	-----do-----	1,92,784/-
18.	24	Feb 95-96	Sh. Partap Gansham	1,47,352/-
19.	25	Feb 95-96	Sh. Govind Singh	1,83,578/-

(iv) letter is not signed in absence of which the the rates of negotiation can not be treated as authenticated.

- (i) Agreement or non judicial paper is Blank
- (ii) Form-6 has not been ~~11/11/16~~ signed by the AG and the the column are blank.

-----do-----

- (i) Non judicial paper is not available in the Record.
- (ii) The agreement Form-6 has not been signed by the AG and all column are blank.

(i) Judicial paper is Blank.

- (ii) Form no. 6 not signed by AG and column are blank.

-----do-----

.....Contd....p.75.....

Q11) Vr. No. 30 dated 24.4.95 for Rs. 500/-

This payment was made to M/s Kavi agencies Lakkar Bazar Shimla on A/c of purchase of 12 digit ~~PLATT~~ CITIZEN Calculator for drawing Branch vide ch No. 1253 dated 27.3.95 in which following irregularities were noticed which may be attended to :-

a). As per Govt. instruction, the purchase should have been made either through H.P. State Electronic Development corp. or Noc should have been obtained from them. Thus it be explained to audit why the Govt. instruction have been violated?

b). The expenditure was wrongly charged to expenditure A/c head "O.S. (stationary)" instead it should have been charged to Asset A/c head "office equipment". This irregularity cause wrong depiction of position of expenditure as well as asset in the Income & expenditure and Balance sheet respectively. Thus necessary correction be made under intimation to the Deptt.

(V) Non reconciliation of Division Saving A/c with the Punjab National Bank.

During the course of audit for the period 1.4.95 to 31.3.96 it was found that construction Division No. I has two saving A/c with the PNB at the mall and Kasumpti but the accounts was not reconciled with them as on 31.3.96 which is a serious lapse. A further while reconciling these accounts in audit it was noticed that there was unreconciled difference of Rs. 26773.65 because on 31.3.96 ~~there should have been credit Bank~~ balance of Rs. 15,16,753.91 (Rs. 15,10,579.00 + Rs. 6174.91) actually shown by the Bank Statement of both the saving account, which is evident from the Bank reconciliation statement shown below.

Debit Balance as per Cash Book	11,69,351.36
as on 31.3.96.	

Add Cheques issued but not presented for payment till 31.3.96

Ch. No.	Date	Am.	To whom issued	
2949	27.3.96	3,75, 76	Manager SBI on A/c of sale tax	3,75, 76.00

Gr. Bank balance as on 31.3.96. which should have been as per cash book	15,15,527.96
---	--------------

Less Cr. Bank Balance actually shown by
the bank statement as on 31.3.96

i. Kasumpti branch A/c No.147 Rs. 15,10,579.00
ii. the mall branch A/c No.4758B Rs. 6,174.91

15,16,753.91

Difference

28,773.65

(vi). Non Production of MAS and allied records to Audit

During the course of Audit of various transfers entries relating to transfer of material from one work to another work, it was found that in the following cases material was transferred from MAS to another work and vice versa, but the same could not be verified in Audit due to non-production of concerned MAS. Which may now be put up at the time of next Audit for verification.

Sr. No.	T.E./ Indent No.	Material	Quantity	Amount	Remarks
1.	TE No.3/95-96 Ind. No. 3572/7/95	Torsteel 12mm	2 MT	24680.00	Material transferred to c/o Residential complex below BCS New Shimla P-II of job No 3 of M/s M.L.Gupta & Associates for 92-93 (BE-II).
2.	TE No.15/95-96 P C-SV-20/20.1.95	Torsteel 20mm 12mm 8mm scrap CG Isheet (New) --do-- (damaged) Cement	.290MT .044MT .064MT 833.161kg 75.041kg 30 bag	21819.00	Material transferred to MAS Staff quarters A.KHUB.
3.	18/95-96 HPNVP/D-I/95-51 of 12/95	cement	40 bag	5160.00	Material transferred from MAS M/TA-Drainage work on main road.
4.	24/95-96 HPNVP/D-I/96-11 of 3/96	--do--	15 bag	1935.00	-----do-----
5.	25/95-96 HPNVP/D-I/95-13 of 3/96	--do--	35 bag	4575.00	-----do-----
6.	31/95-96 Vik-41 of 6/95	Tea 25X25 M.S. Flat 40X6 Angle Iron 25X25	0.050MT 0.060MT 0.035MT	1958.00	Material transferred to MAS C/o RC below BCS (left out work of job No. 2)
7.	33/95-96 SA-B/94 of 9/94	40mm thick hard wood 36mm--do-- 40mm partly damaged wood 36mm--do--	8.585m ² 25.149m ² 12.019m ² 25.755m ²	Issued free cost as only labour rate paid.	Material transferred from MAS C/o RC below BCS PA-I job No. 2

...Contd...p...77..

37/95-96 GRT/CI-14/96 of 1.6.96	Dust bin 4.5 cm	2510s	60430.00	Transferred from Div. NO. I to Design and Div. NO. II but A/c for was not shown by design & Div. NO. II.
HPNVP-60/96 of 10.6.96	--do--	2510s	60430.00	
9. 49/95-96 MS of 8/94	PUB(steel Sec.) 30 M Tor steel 25mm white glazed tiles sliding Bolt (25x16) MS.Handle 100mm	30 M 30.40Kg 25 boxes 20 Nos	10129.00	transferred from Mag C/o RC below BCS PH-II 56 Nos Type a, b and c, D flat left out work of job No. 2
10. 50/95-96 VK-101 of 2/96	T.Iron 25x25x4	590 Kg	6490.00	Transferred to Mag C/o RC below BCS PH-II left out work of job No. 2.

The non production ~~of~~ record was time to time ~~xxx~~
brought to the notice of authorities, various ~~xxxxxx~~/
Audit ~~xxx~~ requisitions ~~xxxxxx~~ issued during the Audit
could ~~xx~~ not make any impact. Therefore. Non production
may be viewed seriously.

DIVISION No.-II

The paragraphs related to Division No.-II are taken
vide para No. 47 to 51

47.

Undue benefit to the contractor to the tune of Rs.92437/-

Name of Work:- C/o residential complex below BCS, PH-II
Shimla, S.H. C/o B Flats 4 units, C/flats
12 units including water supply and sanitary
installment and site development.

Agreement No.: 14 of 95-96

Agency:- Sh. Ajay Aggarwal.

For this work extra item i.e. C.C.1:5:10
(1 cement, 5 sand, 10 graded stone) 40 mm ~~normal~~ size
cutting complete but excluding the cost of form work was
executed for which the rate of Rs. 942.55 per cubic ~~xxx~~
~~xxx~~ meter was derived. This rate was derived from the

his request and ^{denied} the Executive Engineer Div.No.II vide his letter No. HP-NVP-AB(b)-Tender/BCS-PH-II/Job-2/92, 7428 dated 10.11.95 to award the left work of P.S.Rana, of aforesaid job to the Agency. (letter at page 337 of file) Similarly for other work belongs to job No, 5, again chief administrator passed the similar order to S.S.Dit.No.II vide his letter No. HPNVP-AB(b)/Tender/BCS-job(5)/92-7418 dated 9.11.95 but in these letter the matter regarding imposition penalty in voting clause ~~of~~ 2&3 of agreement was reserved which was not in order.

To accede the request of contractor regarding award & award of his left work to other agency without ~~imposition~~ imposition of penalty as per requirement of clause 2 & 3 of the agreement was irregular. In this case when contractor was not executing the works as per terms and condition of the agreement, the authorities had no choice except to rescind the work and to impose the penalty. Non imposition of penalty thus amounted to gave undue favour to the contractor by giving him pecuniary benefit to the tune of Rs. 28,54,721/- which is 10% of the ^{total} ~~work~~ tendered amount of both these works.

49.

Non-accountal of steel

Agreement NO. 37 for the year 95-96 of Division No. II
Agency :- Sh. M.K. Miglani

Vide indent no. 2/96 dated 8-1-96 while quantity of ~~384~~ 3.534 MT, 16 MT tor steel was issued to the work but the Junior Engineer only recorded 1.860 M. T. steel in his books. This resulted into short accountal of 1.674MT steel in to the books, till the dated of audit which is after one year of receipt of it. The reasons of non detection of such cases at division ^{level} ~~land~~ is because of the fact that contractor ledgers are not maintained from the ~~XXXXX~~ entries ^{of} the indents and the pasting have found made from the concerned M.B. of the works. Had the entries been pasted from the indent, the short non-accountal of steel by the J.E. could have noticed by the division ? It is obligatory on the part of Division office to exercise full control on such cases but it was ~~not~~ failed to perform its duties.

The matter regarding non-accountal of steel be

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worked in and non-accountal be explained.

50.

Wrong calculation resulted into Excess payment of Rs. 9625.00 to contractor Sh. R.S. Ramar

(a). Vr. No. 15 dated 11.3.96

Name of work :- C/o residential complex below BCS Ph. II.

Wrong calculation and excess carried over of quantity has remitted in to excess payment of Rs. 9625.00 as per detail given below which may be recovered or made good immediately.

Item No. of Bill	M.B. No.	M.B. Page	Amount paid	Amount worked out in audit	Excess payment
5/4	489	44	1,17,600/-	1,17,300/-	300/-
8/11	-do-	47	18,83,263/-	18,83,233/-	30/-
10/13	-do-	47	5,48,829/-	5,39,589/-	9240/-
19/33	-do-	50-51	1,00,434/-	1,00,379/-	55/-

Total 9625/-

(b) Excess payment amounting to Rs. 409.00

In the following cases item R.R.masonry/polygonal rubble masonry(uncoursed/brought to courses) foundation and plinth including leveling up with cement concrete 1:6:12 at plinth level was to be executed. But from the perusal of record entry in M.B. it revealed that the leveling up work in cement concrete 1:6:12 was not done and as such that the payment on this account was required to be made at reduced rate i.e. less by Rs.9/- per m³ :-

Vr. No.	Date	work order No.	M.B. No. page no.	Quantity executed	Rate excess paid	Amount excess paid	contractor name
37	13.9.95	70 of 95-96	21 p4	7.75 m ³	Rs.9.00	68.00	PAAL/PA/PAAR / RABAN
27	13.3.96	94 of 95-96	446 p60	17.43	-do-	157.00	Sh. On-Prakash
		95 of 95-96	446 p 63	12.83	-do-	115.00	-do-
		96 of 95-96	446 p 53	7.64	-do-	69.00	-do-
						<u>409.00</u>	

Thus the excess payment as worked out above be recovered or made good immediately.

(c) Further in the above cited case as per calculation done in audit 5 bags of cement in all were shown consumed

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in excess due to non execution of ~~the~~ leveling up work in cement concrete 1:6:12. Thus recovery thereof at penal rate i.e. Rs. 1290/- may be made good immediately under intimation to this department.

51.

Miscellaneous(a) Unjustified ~~acceptance~~ deployment of labour

while conducting the audit of below mentioned muster rolls it is observed that huge ~~of~~ labour deployed for various works and while measuring their progress it has been certified that the work can not be ~~acceptance~~ measured yet it needs ~~a~~ justification that while deploying 20 Nos. of labourers and one mate for which Rs. 24245/- were paid vide M. R.No. 811 for the period 1.8.95 to 31.8.95 and vide M.R.No. 819. One mate, five belder & one black smith i.e. seven in all were deployed at residential complex below BGS complex shimla. In brief totall 20+7 Nos. persons were engaged, whereas the work done by them shown as ~~acceptance~~ unacceptable for measurement. The ^{Conclusion} counteraction of the department that such large number of labourers consisting Black smith, mason can not be considered as unacceptable to work. So the work done by the labour ~~or~~ or their deployment if not acceptable to work be clearly pointed out . amount may be made good.

(b) Splitting of construction works/irregular award of work orders.

Rule/instruction regarding construction of various ~~the~~ works prevailing in HPPWD were mutates mutandis made applicable in Himachal Pradesh Nager vikas Pradhikaran. These rules provides that a contractor should not be awarded more than two works orders at the same time. So that the works could be completed ~~within~~ within the stipulated date. During test audit of accounts it was observed that more than two works were simultaneously ~~acceptance~~ awarded to the ~~a~~ same contractor. Further the work should not be splitted up in orders to avoid calling of open tenders. Such a large number of award of work orders by this Division may be looked into by the pradhikaran and action be taken for not adhering to the rules and instruction in this ~~acceptance~~ regard.

(c) Non-recording of material in M.B.

Vide para no. 6(12) if the report for the year 94-95, the entries of the tree ~~111~~ gaurd 50nos. ~~11~~ purchased vide Vr. no. 82 dated 23.3.95 for Rs. 23,500/- was objected to on the ground that the entries were not found ~~111~~ made in the M.A.S. In present audit the latest position were put up and found the ~~111~~ however the entries were found made in the M.A.S. but the

(d) Vr. No. 5 dated 2.3.96 for Rs. 7655.00

A sum of Rs 7655.00 was paid to Himed on account of petrol bills of vehicle no. HP-03-1632 and HIS-2673. Vide bill no. 12316 dated 21.1.96. 32 litter petrol was purchased and entry in the log book of HIS-2673 was made for 30 litters only, as such 2 litters petrol was less accounted for in the log book, cost of which may be recovered or made good immediately from the official at fault.

(e) Adjustment Vr.no. 1 of 95-96 for Rs. 509375.00

Out turn of vehicle no. HP-07-088, Truck, HIS 2673 van and HP-03-1632 were adjusted by the above voucher. the following irregularities were noticed which ~~11~~ may be attended to.

1). Shortage of petrol amounting to Rs. 2112/-

In the following transfer entries closing Balance ~~11~~ of petrol was not carried over/accounted for in the ~~111~~ next month. Thus the shortage of ~~1111111~~ petrol was not recovered from the driver concerned as per detail given below. The recovery amounting to Rs. 2112/- may be recovered or made good immediately from the official at fault.

T.S. no.	vehicle no.	Out turn for the month in which O.B. to be accounted for	Closing Balance of petrol not accounted for in next month	Rate of petrol	Amount
81	1632	5/95	38 litters	16.89	642.00
82	-do-	6/95	2 litters	16.89	34.00
83	-do-	7/95	23 litters	16.89	473.00
84	-do-	8/95	30 litters	16.89	507.00
85	-do-	9/95	3 litters	16.89	51.00
86	-do-	10/95	24 litters	16.89	405.00
					2112.00

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ii0. Short realisation of Rs. 15,885/-

During the course of audit it was noticed that as per out turn of ~~###~~ vehicle in the following T.S.s ~~###~~ amount shown against each was to be recoverable from the drivers on account of excess consumption of ~~###~~ patrol. Which may be recovered or made good immediately and compliance shown at the time of next audit.

T.S. no.	Vehicle no.	out turn for the month of	As per out turn amount recoverable from the driver	name of driver
80	1632	4/95	2111.00	Sh. Jeet Ram
81	-do-	5/95	1284.00	-do-
82	-do-	6/95	1824.00	-do-
83	-do-	7/95	1199.00	-do-
84	-do-	8/95	574.00	-do-
85	-do-	9/95	1909.00	-do-
86	-do-	10/95	135.00	-do-
87	-do-	11/95	1486.00	-do-
88	-do-	12/95	709.00	-do-
89	-do-	1/96	1689.00	-do-
90	-do-	2/96	1047.00	-do-
50	2673	6/94	1841.00	Sh. Daleep Chand
55	2673	11/94	77.00	Sh. Duni Chand
24	HP-07-0822		954.00	Sh. Durga Dass
			<u>15885.00</u>	

iii0. Short realisation of Rs. 33737.00 from contractor.

It was noticed during the course of audit Truck no. HP-07-083 was hired by the contractor. While out-turn of vehicle was ~~###~~ ~~###~~ adjusted amount Rs. 33737.00 was shown to be recoverable from the contractor as per detail given below.

Sr. no.	Name of contractor	Amount recoverable
1.	Sh. R.S. Hans	8700.00
2.	Sh. Motoo Ram	5368.00
3.	Sh. H.L. Gupta	2368.00
4.	Sh. Devinder Thakur	4340.00
5.	Sh. Gian Chand	1000.00
6.	Sh. Jitender Thakur	500.00

7.	Sh. Abdul Aizil	2260.00
8.	Sh. Tirlak Chand	182.00
9.	Sh. Arvind Karol	500.00
10.	Sh. Ajay Gupta	2500.00
11.	Sh. Ravinder Singh	112.00
12.	Ms. S.S. Construction	500.00
13.	Sh. Kapil Dev	168.00
14.	Sh. Ajaya Kumar	1759.00
15.	Sh. Sanjaya Kumar	1064.00
16.	Sh. Pardeep Sharma	500.00
17.	Sh. Surat Vohra	1316.00

Total 33737.00

The above amount did not recovered regularly with the result, as the number of contractor had left the work the rate of recovery is doubtful. The delay in in ~~the~~ preparing out turn and timely recovery from contractor bills by the concerned official/officer has resulted in to this losses to the Pradhikaran. May the recoveries from the drivers was delayed for long, this needs to be effected immediately. Therefore ~~the~~ responsibilities be fixed against the erring person and amount may be made good.

IV) Short realisation of Rs-384/-

T.B No 230:- Truck No. HP07-0822 was hire by Sh.R.S.Rana contractor on Dated 19.1.95 10AM to 20.1.95 5PM total K.M covered 24 and 20 respectively, recovery was worked out @ Rs 14 per K.M. But as per the instruction issued by the H.P.N.V.D Authorities recovering was to be worked out @ Rs 14 PKM or Rs 500/-per day which ever is higher. but only Rs 336/- and Rs. 280/- was recovered from him where as Rs. 1000/- was to be recovered this resulted in to less recovery of ~~the~~ Rs.384/- which may made good.

(f) Vr. No. 79 of 3/96 for Rs. 120/-

One electrical heater was purchased from n/s Jay traders vide cash memo no. 2549 ~~of~~ dated 16.3.96 for Rs. 120/- but the stock entry ~~of~~ thereof was not pointed out in audit in the stock register. Non-entries of stock may be taken ~~very~~ very ~~seriously~~ seriously and therefore the amount be recovered from the official who effected the purchase.

(g) Violation of rules while effecting the purchase of various

337-

articles :-

During the course of audit it is observed that petty purchases like stationery as well as stock items were purchased for official purpose, ~~whereas~~ whereas no codal/procedural formalities have been adhered. No justification made regarding these purchases from ^{open} market, no stock entry made in stock register ~~is~~ maintained in their concerned offices. Neither, no objection certificate obtained from the quarter concerned i.e. H4 office of the Pradhikaran followed by the H4 Deptt. of Printing and stationery H.P. by the H4 office of the Pradhikaran nor the purchase made on rate contract basis as the ~~the~~ purchases have been made from open market and that too on higher rates as compare to rate contract or otherwise. It is further observed that it has not been elaborated that ~~what~~ what was the necessity to buy these articles as mentioned below from ~~open~~ open market ~~when~~ when are being supplied from the H4 office of the Pradhikaran. It is further observed that the possibility of such type of purchases can ~~not~~ not be ruled out as there exemptions have been taken. ~~While~~ While applying test check, as such, these type of purchases made during the year be worked out and amount so spent on these purchases be recovered from the ~~the~~ officer/official at fault besides the amount of Rs. 1597/- as pointed out below because the material shown purchased seems not actually purchased.

10. Hand receipt no. 51 dated 6.9.95

bill no.	date	particulars	
11	4.9.95	M/s Raj General store, New Shimla-9	
		F	26
		vin	8
		Brush	18
		Soap dettol	10
			<u>62</u>
1321	4.9.95	M/s New shimla, Hard ware	
		Harpe	30
		Total	<u>92</u>

ii). Voucher No, 50 date 9.5.95

M/s Khanna Kitab Karna, samajwadi Shimla-

 1 Ledger 120
 1 Rem tylin. /over 50

....con 1.67

1 ledger	120
1 ream typing paper	90
	210

iii). Voucher No- 107 date 30.9.95

bill no. date

95	Nil	M/s Thakur dass Nost ram	
		galle 2 Telephone locks	32

iv). Voucher No. 84 date 29.6.95Sub Vr.d.

21/	24.6.95	M/s PP stationery store shimla-2	
		2 ream typing paper	
		@Rs.75 per ream	150
		M/s Rajesh stationery	
		good complex BCS shimla-9	
		2 ream typing paper	
		@Rs. 75 per ream	150
		1 colircarton paper	25
			175

v). HR No. 7/18-8-95/ASV/Is. 316Bill No. date

5228	7.8.95	M/s Pan corner lower Bazar shimla	
		Purchase of stationery articles Is	316

vi). Hand receipt No. 6 date 18.8.95/ASixBill no, date

5229	7.8.95	M/s Pan corner lower bazarschimla	
		Purchased stationery articles	Is. 297

vii). HR no. 8 date 18.8.95 Is. 147/-Bill no, date

628	7.8.95	M/s V.K.Traders N-Shimla-9	
		Purchased stationery articles	
		and tableglass, size 24"x8"	Is 147

viii). HR no. 9 date 18.8.95/ Is. 116Bill no, date

5230	7.8.95	M/s Pan corner shimla	
		Purchased stationery articles	Is 116

Total 1597

- (h) The following payments ~~were~~ were made on A/c of photostate charged, but it was not cleared that why this was not got done from the departmental machine. The payment therefore may be justified, detail of payments are as under:-

Sr. No.	Bill no.	date	Amount	remarks
1.	5665	26.3.96	40.00	40 copies
2.	---	4.3.96	11.00	11 copies
3.	---	22.11.95	54.00	54 copies
Total			102.00	102 copies

- (i) Tr. no. 10 date 4.9.95 Rs. 6154/-

Four nos. of tyre @ 1256/- each and four nos. of tyre tube @ 150 each were ~~not~~ purchased from M/s Nareesh Brothers Dhalli Shimla-12 resulting Rs. 6154 including Rs 610 as sales tax 4 11% were spent on this purchase of 4 no. of tyre and 4 nos of tyre tubes. Whereas from the perusal of record produced to audit it is observed that no codal/procedural formalities have been completed before effecting the purchase, moreover no stock entry ~~has~~ have been made in the relevant stock register/logbook of the vehicle concerned were also not shown/maintained and no life/mileage etc.

had been worked out, while effecting the purchases, no rate contract base has been taken. As such the necessity to buy these tyre and tube without adhering the codal/procedural formalities and subsequently non accountal in stock be justified with full detail as it appears that in view of non accountal of material so purchased ~~has~~ have not been ~~actually~~ actually purchased.

- (j) Tr. No. 40 date 13.9.95

Rs. 749 were paid out of imprest for the purchase of sanitary items, which was shown ~~as~~ consumed in job no. 3 for Block no. 9 and 17 since the full payments for the complete work were already been made to the ~~the~~ contractor then how this material ~~has~~ have been used by the department for the same job? In case, if these were not executed by the contractor then it should ~~has~~ have been pointed out before completion of work. The purchases of these articles are not in order and required to made good either from the contractor or from official who has taken over the possession of incomplete work. The detail of payments are as under:-

- i) Hand receipt No. 3/14.8.95/Rs. 248 of Sh. B.S.Verma,
J.E.
Fitting charges of sanitary items in Block No. 9 &
17 Job No. 3.
- ii) Hand receipt No. 4/14.8.95/Rs. 250 of Sh.B.S.Verma,
J.E.
Fitting charges of sanitary items in Block No.
9 & 17 Job No. 3.
- iii) Hand receipt No. 5/14.8.95/Rs. 251 of Sh. B.S.Verma
J.E.
Fitting charges of sanitary items in Block No. 9 &
17 Job No. 3.

2.

Conclusion :

The accounts are not maintained properly which needs closer supervision. The losses due to favour and negligence are on the rise which immediately needs to curbed and requirement action.

Ram Sarup Verma
Examiner,
Local Fund Accounts,
H.P., Shimla-171002.

.....

ANNEXURE "B"

Referred to ^{para} no. 17 of the report for the period 1995-96

S. No.	Voucher No. Date	Name of the Employee	Name of Medicines	Amount unadmissible
1.	64/6.7.95	Sh. M.K. Bansal Aggt. Art-	B.C.fert	42.00
2.	132/19.7.95	Sh. D.N. Gupta Sh. A.N. Chauhan Sr. Aggt.	Tab Neurophos soft coffin soft coffen	31.20 53.40 57.00
3.	165/27.5.95	Sh. Parbasha Chond	Acelyte-ponider Tab. neurophos	7.45 7.50
4.	99/11.12.95	Sh. Balbir Chauhan Sr. Aggt.	महासनादीनवास	70.00(35+35)
31/177/26/12/28B//P/1/				
5.	177/26.12.95	Sh. Mangal sen, SDO	Tab Hecro	61.50
6.	69/8.3.96	Sh. Subhash Mand, BA Sh. S.C. Kaushal, BA Sh. N.D. Kashyap, D/Man.	क गु 4/15 मन टुकरम अल्लु रिकल वेने	31.25 14.50 42.00 22.00
		Sh. K.K. Gupta, Sr. Aggt.	अग्नी रूपरत्न	26.00
8.	120/16.3.96	Sh. P.B. Gupta, A.C.	H-2 ton दुग्ध पात्राज टान	34.00 34.00 33.90 8.00
9.	23/1.8.95	Sh. O.P. Gupta, AE Sh. O.P. Gupta, AE Sh. M.S. Gautam	Olido oil Cap सा. सिल कारिच्यदि तेल अभी चोरेट मारी अण्ड कठक टन जिन कासा मुरा	56.90 40.00 35.65 33.00 12.00 21.75
10.	23/1.8.95	Sh. T.S. Battu, D/Man Sh. Tara Chand sharma Patwari Sh. P.C. Bherdwaj, BA Sh. A.D. Garover (HDM)	Pan Tam ceral rime Candid TV (Shampoo) Tab cystone (by Alopatic Dr.) Becosuee Tab vite Dentex cap Tetrocycline	26.75 3675 25.00 8.50 22.50 14.56 14.00
(Medicines purchased vide suppliers memo. no. 90602/19.7.96 from M/s Bharat Medical store Shimla have not been prescribed by the Doctor)				
11.	206/25.9.95	Sh. B. S. Saini, Tehsildar	सि-कॉल (1045) महासनादीनवास Tab. rillan	10.25 32.50 26.50
Cont...p...2..				
116	side contact 800 sup			6 pc
117.	V/vall assembly 800s			1 nos.

Homopathic medicine

visyneal eye

28 - 50

Sh. G.H.Gupta,
AE (design)

विनयकाल चूर्ण

15.00

विनयकाल चूर्ण

190.00

कमल पितामह

199.00

विनयकाल

~~11.11~~

24.75

24.75

12. 243/30.9.95 Sh. A.D. Grover, (HDM) Cates oil

21.00

(oil purchased instead of ointment)

13. 70/6.1.96 Sh. T.S. Battoo (HDM) Liscenine (mouth wash)

35.00

Tab vite

11.75

Sh. Rajinder singh Tab tine 500 m45

~~30.45~~ 30.45

Chauhan D/man

Stc box

27.00

14. 133/ 20.1.96 Sh. C.R. Tanwar, JE Bora glycerine

12.00

Sh. M.L. Chauhan AE Clotan paint

11.85

Sh. D.K. Aggarwal, JE one B.C.

76.50

Sh. C. R. Bhardwaj Axidental OPD

36.00

Sh. S.C. Kashyap, BAE

कपूरिस

21.00

लिनेक्स

21.00

लिनेक्स

34.20

34.20

15. 150/27.1.96 Sh. M.K. Bansal, cap vite

30.00

Astt. art.

16. 24/1.2.96 Sh. I.C. Goel Chief Eng.

कपूरिस आगल

21.00

ब्रह्मरिच्यदि तैल

35.65

कद्र वम कनाथ

76.00

जैलान्तक वडी

28.00

17. 104/12.2.96 Sh. Sulekh G. Kanwar Tab Rumoly

26.05

(Not prescribed by the Aurvedic Doctor)

G. Total

2599.29

The material issued from MAS page 4 to 20 for the work annual repair maintenance of water supply scheme to Kasumpto zone of Shimla planning area and augmentation of water supply ~~scheme~~ scheme 11.12.91 to 5/94.

Sr. No.	Name of Item	Quantity
1.	Register	6 nos.
2.	torch cell	18 nos.
3.	Wooden Boxes	3 nos.
4.	Flexible wire	3 meter
5.	Solder in Boxes	3 nos.
6.	Eliminator	3 nos.
7.	Hacksaw Blades 12"x1/2"	3 doz.
8.	Hacksaw Blade High speed	3 doz.
9.	Glend pacing 5/8 "	250Kg
10.	Bearing Grease	50 tin
11.	PVC 10mm twin coil	2 nos.
12.	Old Dhoti	30 nos.
13.	Cotton waste	22nos.
14.	Tube rod 4' Bajaj	40+35+40+35=150 nos.
15.	Bajaj chowk 40 w	18+12+28+15=65 nos.
16.	Starter 40w Bajaj	30+24+24=20=98 nos.
17.	Cotton Flexible	20 meter
18.	HRC tube English electric 24amps	24 nos;
19.	-----do----- 6 amps	24 nos.
20.	Contractor L&T males mmoo	1 nos.
21.	-----do----- mli	1 nos.
22.	High pressures packing roll	4 nos.
23.	Panel Bulb 220v	12 nos.
24.	H.Tape	4 nos.
25.	PVC tape	10 roll
26.	Empire tape	10 roll
27.	HRC fuse 60 amps	6 nos.
28.	Rubber packing 3mm	5 nos.
29.	Panel Bulb 30(v)DC	24 nos.
30.	Carbon Brush for 225	36 nos.
31.	Cotton tape	24 nos.
32.	Karchi	2 nos
33.	Quetic soda	20 Kg
34.	Novino cell	4 nos.
35.	Sand paper	50 nos.
36.	Bakelite sheet 15"x4"	2nos.
116.	side contact 800 amp	6 pc
117.	V/vall assembly 800a	1 nos.

....contd...p..2..

...cont

344-

37.	Battery mixer	15 bolt
38.	Nuts & Bolts 3"x4"	30 nos.
39.	Making holes in the backelite sheet	20 nos.
40.	Air valve	1 nos
41.	Thimble 185 mm	12 nos.
42.	lead	1 nos.
43.	B. Sheet 38.8cm & 5.8cmx2.5cm suitable for 225 the 440v	10 nos.
44.	Thimble 400 amps	112 nos.
45.	---do---300amps	24 nos.
46.	Nuts & Bolts 2"x3/8"	24 nos.
47.	Soldeirs flix	2 tin
48.	Varnish	2 lits.
49.	Soldeirs lead	1 kg
50.	Ben fix adhesive	2 bottles
51.	Hexa fame	1 nos.
52.	Hexa blade	8 nos.
53.	amri paper	1.5 meter
54.	Dill bit	2/K6/ 1 nos.
55.	Tin pure	2 Kg
56.	copper 44 strip 35 mm	2.6 Kg
57.	Nuts & Bolts 3"x3/8"	30 nos.
58.	Glass tape	3 roll
59.	PVC tape	4 rolls
60.	Foundation belt 2/2'	1 long
61.	Sheet cutters	1 nos.
62.	Iron sheet 6'x2'	1 nos.
63.	H.F. fuse 35 amps	6 nos.
64.	Caslon Brush 2"x1.5"x5"	36 nos.
65.	contractor mm 100 DC 110 V	2 nos.
66.	startes lead with 70 mm thinable	12 nos.
67.	Push Button	6 nos.
68.	copper plate	3 kg
69.	Blow lamp	1 nos.
70.	Old Moti	14 nos.
71.	Cotton waste	11.5. kg
72.	lock	1 nos.
73.	MOCB 1000t	1 nos.
74.	I GTP & N 30 a 415 volt	3 nos.
75.	wire 3/.020 copper	3 1 roll

Contid...P...3..

1 pc
1 nos.

...cont

345-

76.	Kit kat 63 amp	4 nos.
77.	Kit kat 100amp	2 nos.
78.	transformer for battery charge	1 nos.
79.	Condenser 100 muf	1 nos.
80.	finger contact B TrueB	36 nos.
81.	fixed active contact N3	24 nos.
82.	Backlog springs	84 nos.
83.	Main V bar 600 amp	3 nos.
84.	moving arching contact N3	6 nos.
85.	IC Tm 30 a 415 V	3 nos.
86.	Wire 3/20 copper	3 nos.
87.	Kit kat 65 a	4 nos.
88.	Kit kat 100 amp	2 nos.
89.	Halosen Tube 1000w	15+6+6 (nos)
90.	Transform for battery charge	1 nos.
91.	condenser 1000 muf	1 nos.
92.	vielders set 200 amp	1 nos.
93.	cable 10m & earth clamp	10 meter
94.	H T solidier switch for voltmeter	3 nos.
95.	HT 10 solidier switch for AM meter	3 nos.
96.	copper thimble 400 amp	20 nos.
97.	copper thimble 185 amp	12 nos.
98.	volt meter primer 0-500v	2 nos.
99.	colles for blow lamp	1 nos.
100.	rod for blw lamp	1 nos.
101.	piston for blow lamp	1 nos.
102.	shoulder	1 nos;
103.	Head	1 1 1/2 Kg
104.	Flux	2 bottle
105.	smry paper	15 nos.
106.	varnish	1 lt
107.	Hexa blade	10 nos.
108.	shoulder blade	1 kg 4 nos.
109.	No volt coil	1 nos-
110.	fixers & moving contract	6 pc
111.	copper strip 225x40x6 m	3 kg
112.	carbon brush holder	2 nos.
113.	fibre tube 4"x1'	1 pc
114.	current transformer 415v	5 pc
115.	v Bus contact 800 amp	3 pc
116.	side contact 800 amp	6 pc
117.	V/vall assembly 800a	1 nos.

118.	MCB 100 amp Tp	1 nos.
119.	Nuts & bolts for 225 k.w.matar	6 nos.
120.	contact Hm00/oD 415v	1 nos.
121.	HT tape	2 roll
122.	Glass tape	2 roll
123.	PVC tape	9 roll
124.	calton tape	3 roll
125.	MCB 10 amp	4 nos.
126.	Battery wates	6 nos.
127.	Battery aerd	5 nos.
128.	AP thanbe 100 amp	3 nos.
129.	water proof paper	15 nos.
130.	DC capartas 50 v	1 pc
131.	carbon brush for cl matas 225kw	6 pc
132.	leads 2 meters	3 nos.
133.	HT Tube 35 amp	2 nos.
134.	Grimply tool 6mm to 500	1 nos.
135.	Brass nuts	6 nos.
136.	Hexa blade	3 nos.
137.	PVC tape	4 roll
138.	calton ftape	2 roll
139.	empire tape	1 roll
140.	thumble 185mm	6 nos.
141.	colton waste	6 kg
142.	old Dhoti	15 nos,
143.	bearing grease	4 kg
144.	MCB 10 amp	3 nos.
145.	MCB DP 40 a	1 no
146.	carbon ATA binch for 425 kw	36 nos.
147.	star delta 15A HP	2 nos.
148.	cubic goods	2 kg.

ad/-
Konsultasi
L. & H. G.
Kendari,
Correspondence (P.A.),
Vikram Swastika,
email:-779069.

cc/-
Assttending engineer,
H. Nagar Vihar Pradhikaran,
Kannur, Dist-171009.

Chief Engineer,
H.P. Nagar Vikas Pradhikaran,
Kannur. Phone-171002.

3d/-
Chief Administrator,
IP, Nagar
Vikas Pradhikaran,
An. Anantpur,
Guntur-175009

We have audited the above balance sheet of the Nagar Nigam, Trichinopoly, (Mile-171009) for the year ending 31.3.55 and report that the above balance sheet (except as printed and in audit report) exhibits a true and fair picture of state of affairs in the light of our information and explanation given and shown to the Board of accounts.

P. S. Srinivasan
ASSISTANT CONTROLLER (AUDIT)

2/-
ASSISTANT CONTROLLER(AUDIT)

RECEIVED DIRECTOR, BUREAU OF INVESTIGATION
WASHINGTON, D.C. 20535-171009.
Part of "Balance Sheet"

[illegible]

Schedule of Fixed Assets (For the Year ending 31st March, 1956)										Not Block		
Particulars	Rate of Depreciation	Cost as on 01.04.55	Addition during the year	Total as on 31.03.56	Total as on 31.03.55	Depreciation provision	During the year	Total as on 31.03.56	Total as on 31.03.55	Not Block		
										12.	13.	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.
Car No-405	20%	1,05,172.51	-	1,05,172.51	77,706.39	-	1,477.22	79,263.61	5,908.90	18,039.82	-	-
Car No-406	20%	1,05,380.51	-	1,05,380.51	67,290.79	-	3,607.96	90,618.75	14,421.86	38,167.02	-	-
Car No-407	20%	1,29,484.93	-	1,29,484.93	91,297.91	-	7,637.40	90,935.31	30,549.62	32,434.70	-	-
Jeep No-2055	20%	1,23,345.00	-	1,23,345.00	90,814.30	-	6,406.94	97,301.34	25,947.76	19,459.59	-	-
Van No-2575	20%	85,345.20	-	85,345.20	65,587.61	-	3,897.91	69,775.52	15,567.68	2,01,657.00	-	-
Car No-01/1/52	20%	2,01,657.00	-	2,01,657.00	-	-	40,331.40	40,331.40	1,61,325.60	2,63,687.95	-	-
Jeep No-2/10/52	20%	2,63,687.95	-	2,63,687.95	-	-	52,737.59	52,737.59	2,10,959.36	2,73,941.00	-	-
Car No-0075	20%	-	2,73,941.00	2,73,941.00	-	-	-	-	2,82,490.00	99,787.78	-	-
Jeep No-0075	20%	-	2,82,490.00	2,82,490.00	-	-	19,957.55	1,81,193.52	79,830.23	1,97,033.64	-	-
Jeep No-0075/0002-800	20%	2,61,023.75	-	2,61,023.75	1,61,235.37	-	19,703.36	1,78,752.93	3,61,455.28	2,15,100.39	-	-
Furniture & Fixtures	10%	3,26,406.21	1,84,128.00	5,10,534.21	1,59,052.57	-	32,265.05	2,32,799.33	4,62,319.34	9,973.39	-	-
Office equipment	15%	4,15,634.67	2,79,484.00	6,95,118.67	2,00,534.88	-	1,203.60	22,927.40	37,922.59	2,900.90	-	-
Jeeping survey & scientific equipment	15%	36,869.39	31,101.00	67,970.39	26,996.60	73.00	476.33	3,472.32	1,23,352.57	2,090.08	-	-
General store, grocery & catering	15%	6,344.45	1,20,060.00	1,26,404.45	3,435.99	-	636.03	3,283.15	10,648.05	31,581.20	-	-
Books & subscription	-	31,901.20	1,260.00	33,161.20	-	-	-	-	33,241.20	7,34,318.00	-	-
Post Office A/c	2.5%	-	7,94,318.00	7,94,318.00	-	-	-	-	10,015.00	-	-	-
Refrigerator	20%	-	10,015.00	10,015.00	-	-	-	-	11,397.00	-	-	-
Electrical appliances	20%	-	11,397.00	11,397.00	-	-	-	-	29,45,592.04	11,39,727.98	-	-
GRAND TOTAL		21,06,503.11	19,03,385.00	40,09,888.11	9,66,775.53	73.00	1,90,572.54	11,52,075.07	29,45,592.04	11,39,727.98		

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Referred to Page 4(I) of this Report

Annexure "A"

FDRs No.	Amount	Date of Issue	Date of Maturity	Amount DR. to Intt. Receivable A/C vide 14 Vr. No. 5 of 94-95 (1.4.94 to 13.11.94)	Amount DR. to Intt. Receivable A/C vide 14 Vr. No. 7 of 94-95 (14.11.94 to 31.3.95)	PLR encashed and Amount CR. to Intt. Receivable A/C During 95-96	Amount DR. to Intt. Receivable A/C vide 19 of 95-96 (1.4.95 to 31.3.96)	Total Amount of Intt. Receivable of 14 Vr. No. which should stand as on 31.3.95
1.	PKB 19/95	540000.00	3.9.95	3.9.97	---	---	---	37460.00 (3.9.95 to 31.3.96)
2.	PKB 10 Nos. 395/94 to 404/94	25000000.00	4.7.94	4.7.96	228767.00	945205.00	---	2500000.00
3.	PKB 416/94	2500000.00	13.7.94	13.7.96	67945.00	94521.00	---	250000.00
4.	PKB 511/94	2500000.00	19.8.94	19.8.96	47671.00	94521.00	---	250000.00
5.	HP Co-Op Bank 183216	1000231.00	16.9.94	16.9.95	---	55390.00	55390.00	47236.00 (upto 16.9.95)
6.	HP Co-Op Bank 183319	1103857.00	16.9.95	16.9.96	---	---	---	67365.00 (16.9.95 to 31.3.96)
7.	PKB 496043	2000000.00	30.3.96	15.5.96	---	---	---	1096.00
8.	PKB 20/95	6000000.00	9.10.95	9.10.97	---	---	---	345205.00
9.	SBP 109271	1000000.00	30.3.96	29.6.96	---	---	---	548.00
10.	BOI 1558010	2000000.00	9.3.96	9.3.97	---	---	---	15123.00
Total amount of Intt. receivable A/C which should be on 31.3.96								49,92,665.00
As per Balance Sheet as at 31.3.96								58,53,145.74
Difference (Excess Dr)								9,16,403.74

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INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.95 TO 31.03.96 (PROVISIONAL)

EXPENDITURE	AMOUNT IN RUPEES	TOTAL AMOUNT IN RUPEES	INCOME	AMOUNT IN RUPEES	TOTAL AMOUNT IN RUPEES
1.	2.	3.	4.	5.	6.
To establishment's expenditure Account (as per Annexure 'I')	87,60,937.00		By Interest Account		
To Office expenses account (as per Annexure 'J')	22,97,623.50	1,10,58,560.50	a) Interest on FDR's Account	75,274.00	
Total Administrative expenditures:-			b) Interest Accrued but not recd.	35,24,033.00	
To Depreciation Account		1,90,572.54	c) Interest on H.C.A. by RPHV Account	529.00	35,89,836.00
To Interest paid on RDB Overdraft account		14,59,984.00	By Miscellaneous Receipts Account		
To Interest paid to the Allottees Account		9,12,234.00	(as per Annexure 'K')		61,61,336.00
To loss incurred by writing off Drawing Survey & Scientific Equipments.		1,948.00	By Agency Charges Account		40,61,490.00
To Excess of Income Over expenditure transferred to balance sheet.		1,89,413.90			
GRAND TOTAL:-		1,38,12,712.94			1,38,12,712.94

Sd/
Assistant Controller(P&A)
H.P. Nagar Vikas Pradhikaran
Shimla-171009

Sd/-
Superintending Engineer
H.P. Nagar Vikas Pradhikaran
Shimla-171009

Sd/-
Chief Engineer
H.P. Nagar Vikas Pradhikaran
Shimla-171009

Sd/-
Chief Administrator
H.P. Nagar Vikas Pradhikaran
Shimla-171009.

We have audited the above income and expenditure account of Nagar Vikas Pradhikaran, Shimla-9 for the year 1995-96 and report that above accounts exhibits (except as mentioned in attached report) a true and fair picture of the state of affairs to the best of my information and explanation given and shown by the books of accounts.

**H.P.NAGAR VIKAS PRAMIKARAN
KASUMPTI SHIMLA-171009**

LIST OF SUNDRY DEBITORS:-

PARTICULARS

DEBIT

2.	3.
A.E.(MF;HP;SSB), Kharoli	11,215.01
A.E.(Sub-Divn.No.2)HPNVP	401.00
M/s UCC, Chandigarh	1,139.00
TCP, Orgn. Shimla	967.36
M/s tieco Jalandhar	23,174.72
HP Civil Supply corp. Shimla	12,11,764.20
A.E., SML Divn. No.1 HPNVP	2,257.00
A.E.(Sub-Divn No.1) HPNVP	5.00
A.E.(Store Sub.Divn)HPNVP Dhalli	15,025.00
M/s Sail	20,46,799.43
A.E.(Elect.)-Cum-store sub divn HPNVP	2,312.17
M/s 100(DM-Mathura)	11,57,086.00
ASH HP SSB Shimla	1,62,805.00
Ken Augmentation divn. HP SSB Shimla	14,14,826.00
m/s Rimschal Cement Ltd.	132.22
AS (sub divn no. 2) comar.complex HPNVP	40.00
m/s maruty udyog (p) Ltd.	67.00
m/s AGC Barmana	97,506.60
Municipal corp Shimla	5,425.00
m/s HP Small Ind & Export corp.Shimla	11,988.55
AS(I&PH) Sub.Divn no. Shimla	7,606.00
m/s Maryana constr. Ltd	0.02
Sh. IC Sharma, J.B.	4,62,088.00
m/s Kanakaj Ind. Jalandhar	52.50
m/s aggarwal & co. Jalandhar	29,000.00
m/s Batliboi & co.	8,491.00
m/s Gaurav Builders	34,893.00
m/s V.K. contractors	1,338.30
m/s M.L.Gupta & associates	1,875.30
m/s Gurcharan industry sanjauli Shimla	250.00
m/s Jetly const. co. Chandigarh	26,371.00
Ken (Const.divn no. 1)HPNVP	1,38,392.00
Sh pram Bakshi, contractor	1,220.00
Sh. Manoj Kishia, contractor	1,032.00
Sh. R.K.Kapila, contractor	24,816.00
m/s Deep dhara contrator	84.00
m/s seemax contr.	7,633.00
Sh. Dinesh Kumar & Darashan Kumar, contr.	1,767.00
Sh. M.G. Associates, contr.	2,000.00
Sh. R.S. Rana, contr.	9,719.00
Sh. Ajay Kumar good, contr.	1,500.00
Sh V.S.Panwar, J.B.	277.00
Sh. H.K.Gandotra, J.B.	559.00
Sh. B.C.Kalis, J.B.	412.00
Sh. Durga Dass, Driver	1,099.00
Sh. Vijay Kumar Mittal, contr.	1,090.00
m/s A.B. Fabricator, Shimla	19.00
m/s Dev Raj, Contr.	104.00
m/s Atma Plastic(p) Ltd.	6.00
m/s Allied constr. co.	14.00
Sh. walati ram, contr.	29.00
Sh. Singhkar Kanai, SO.	293.00
	120.00

....Contd....p.2....

Sh. Amolak Ram, Supdt.	8.00
Sh. Janak Pradesh, contr.	21.00
m/s Sarat Chander vohra, contr.	913.00
m/s Tilak Raj Angra, Shimla	16.00
Sh. Ram Vohra, contr.	396.00
Sh. R.N. Madan, contr.	217.00
Sh. Dhan Bahadur, contr.	13.00
Sh. M.D. Sharma, contr.	22.00
Sh. Mohinder Sahi, Contr.	95.00
Sh. R.K. Garg, Contr.	13.00
Sh. Tehsildar Election/ARU Shimla.	11,718.00
Sh. Jatinder Kumar Thakur, Contr.	1,250.00
Sh. L. Malhotra (EE-Const. Diva. No. II)	292.00
Sh. Jagdish Chand Beldar	210.00
Executive Engineer (D)	9,441.00
Sh. Dila Ram, Contr.	1,750.00
Sh. Manoj Malhotra TP	11.00
Sh. M.K. Miglani, Contr.	3,612.00
M/S. Gain Chand, Contr.	10.00
M/S. Rakesh Thakur, Contr.	15.00
Sh. H.K. Anand, Ken (C-I)	560.00
Sh. Vijay Singh, Sr. Asstt.	8.00
Sh. S.S. Soharu, JE.	1.00
Sh. H.K. Pandey, HDM.	20.00
M/S. H.R. Electrical	245.00
Sh. Matroo Ram, Contr.	1,310.00
Sh. L.N. Sharma, JE.	392.00
M/S. Kundan Lal Hari Ram & Company	1,299.00
M/S. Aggarwal & Company	824.00
Sh. Balwinder Gupta, Contractor	250.00
Steel Authority of India Mandi Govindgarh	65,082.00
Sh. M.K. Miglani, contr.	1,875.00
Sh. Matroo Ram	2,199.00
Sh. Kamleshwar,	1,726.00
M/s Hydramach Engrs. Pvt. Ltd.	200.00
Sh. Sharad Chander vohra	3,56,151.00
M/s Deep Dhara Engrs. & Bldr.	26,53,051.00
Sh. Jatinder Thakur, contr.	500.00
Sh. Ajay Aggarwal, contr.	500.00
Sh. M.K. Miglani	250.00
Sh. Arvind Karoi	500.00
Sh. Ravinder Singh	112.00
Sail Mandi Govindgarh	1,062.00
M/s S.S. Const. co.	250.00
Sh. Gulam Ali	70.00
M/s Seemax constr. co.	450.00
Sh. Gain Chand, contr.	1,000.00
Sh. R.K. Kapila	1,141.00
M/s H.L. Gupta & Associates	493.00
Sh. R.S. Rana, Contr.	64,761.00
Executive Engineer (EE-I)	79,821.00
Sh. Davinder Thakur	2,840.00
Sh. R.N. Madan	7,078.00
Sh. S.K. Soad, contr.	1,250.00
Sh. Abul	1,250.00
Sh. Matroo Ram	5,868.00
GRAND TOTAL 1,02,17,449.38	

HP: NAGARVIKAS PRADHIKARAN
KMSUMTIBSHIMLA-9

SCHEDULE OF SECURITY DEPOSITS:-

S. No.	Particulars	Amount
1.	2.	3.
1.	With H.P.S.B.	Rs. 13,464.00
2.	With P&T Departments	Rs. 3,000.00
3.	With M.C. Shimla	Rs. 700.00
4.	Gas Cylinder (Vincet Gas Agency Shimla)	Rs. 950.00
TOTAL		Rs. 18,114.00

HP: NAGAR VIKAS PRADHIKARAN
KASUMPTI SHIMLA-9

SCHEDULE OF LOAN & ADVANCES:- (H.P.N.V.P.)

S.No.	PARTICULARS.	AMOUNT IN RUPEES
1.	2.	3.
1.	To Staff:-	
	a.) Warm Clothing Advance	37,640.00
	b.) Pay Advance	400.00
	c.) T. A./T.T.A. Advance	7,958.00
	d.) Miscellaneous Advance	2,39,836.16
	e.) L.T.C. Advance	16,000.00
2.	To Others :-	
	a.) M/s Small Scale Industries Export Corporation.	5,23,525.00
	b.) M/s Hydromech Engineers Pvt.Ltd.	1,51,075.00
	Total:-	<u>9,75,834.16</u>

* ANNEXURE-'B' *

HP: NAGAR VIKAS PRADHIKARAN
KASUMPTI SHIMLA-9

SCHEDULE SHOWING THE DETAILS OF F.D.R.'s AS ON 31.03.96

S.No.	NAME OF THE BANK.	AMOUNT ON FDRs in Rs.
1.	1.	3.
1.	Punjab National Bank.	5,40,000.00
		2,50,00,000.00
		25,00,000.00
		25,00,000.00
		60,00,000.00
		20,00,000.00
		11,03,857.00
2.	H.P.State Co-op. Bank	11,03,857.00
		10,00,000.00
3.	State bank of Patiala	20,00,000.00
4.	Bank of India	4,26,43,857.00
	Total:-	

**HP: NAGAR VIKAS PRADEHIKARAN
KASUMPTI SHIMLA-9**

* ANNEXURE-'F' *

SCHEDULE OF CASH & BANK BALANCES AS ON 31.03.96

Sl. No.	Particulars	Amount in Rupees
1.	2.	3.
1.	CASH IN HAND	
	a.) Head Office	45,078.32
	b.) Executive Engineer Const. Divn.No.-1	33,404.01
	c.) Executive Engineer Const. Divn.No.-2	49,777.72
	d.) Executive Engineer(Design)	26,255.00
	e.) Assistant Engineer(Elect.)	1,300.00
	f.) Postage & Stamps(Head Office)	17,567.00
	Total(1)	<u>1,78,382.05</u>
2.	CASH IN BANK:-	
	a.) S.B.P. Shimla(H.O.)	9,783.44
	b.) UCO Bank Shimla (H.O.)	380.67
	c.) S.B.I.Shimla(H.O.)	2,651.88
	d.) P.N.B. Shimla(H.O.)	1,187.58
	e.) H.P.State Co-op Bank Shimla(H.O.)	669.55
	f.) UCO Bank Kasumpti(H.O.)	4,586.00
	g.) H.P.State Co-op.Bank Kasumpti(H.O.)	1,259.00
	h.) UCO Bank Shimla-9(EB+I)	2,919.17
	i.) P.N.B. Shimla(B.E.-I)	11,69,551.56
	j.) P.N.B. Shimla(B.E.-II)	12,77,459.73
	k.) P.N.B. Shimla(B.E.Design)	1,23,171.00
	l.) P.N.B.Kasumpti(A.E.Elect.)	7,44,152.00
	Total(2)	<u>35,42,771.58</u>
	Grand Total(1+2)	<u>35,21,153.63</u>

HIMACHAL PRADESH NAGAR VIKAS PRAMITIKARAN
KASUMPTI SHIMLA-171009

SCHEDULE OF DEPOSIT WORKS

S.NO.	PARTICULARS	AMOUNT IN RUPEES
2.	TOWN & R/R COUNTRY PLANNING DEPT.(H.P.)	3.
	a.) For carrying out various planning survey & investigations for pre- paration of development plan of Shimla.	22,549.55
	b.) For providing Water Supply Scheme to Kasumpti zonal Centre, Shimla Planning Area and Augmentation of Shimla Water Supply Scheme from Ashwani Khad.	38,64,483.97
	c.) For repair & maintenance of Shimla Water Supply Scheme from Ashwani Khad, Shimla.	5,44,675.89
	d.) For providing foot-path leading to Brockhurst & Anji Localities	(-) 19,457.00
2.	<u>H.P.URBAN DEVELOPMENT PROJECT:-</u>	
	a.) Construction of Survey & Planning of Kasumpti Zonal Centre, Shimla Phase-III.	2,33,533.55
3.	Construction of restoration of Rain Damages i.e. Retaining wall on National Highway near Vikasnagar Shimla-9	6,87,000.00
4.	Providing Under-ground Cables K.T.C.	(-) 40,256.00
	Grand Total	52,92,529.96

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HP: NAGAR VIKAS PRADHIKARAN
KASUMPTI SHIMLA-9

* ANNEXURE-'H' *

SCHEDULE OF CONTRACTOR'S ACCOUNT

S.No.	PARTICULARS	AMOUNT IN RUPEES
1.	2.	3.
1.	Earnest money/Security Deposits.	53,18,257.00
2.	Miscellaneous Deposits	9,34,407.10
3.	Income Tax	6,20,511.00
4.	Withheld Amount Account	1,51,875.00
5.	Sales Tax	1,56,375.00
6.	Water charges	3,000.00
	Total:-	<u>71,84,535.10</u>

ANNEXURE-'I'

HP: NAGAR VIKAS PRAHNIKARAN
KASUMPTI SHIMLA-171009

SCHEDULE OF ESTABLISHMENT EXPENSES

S.NO.	PARTICULARS	AMOUNT IN RUPEES
1.	2.	3.
	Salary & allowances	84,93,126.00
	Medical Charges	1,79,644.00
	Travelling Expenses	83,167.00
	Total	<u>87,60,937.00</u>

HP: NAGAR UKAS PRADHIKARAN
KASUMPTI, SHIMLA-171009,

SCHEDULE OF OFFICE EXPENCES

S.No	Particulars.	Amount in Rupees
1.	2.	3.
1.	Entertainment Expenses Account	3,177.00
2.	Postage & Telegrammes Account	2,635.00
3.	Miscellaneous Expenses Account.	1,07,047.00
4.	Wages Account	7,12,018.00
5.	Electricity Charges Account	1,37,455.00
6.	Office Building Rent Account.	3,150.00
7.	Water Charges Account	3,407.00
8.	Hot & Cold Weather Charges Account	1,22,781.00
9.	Printing & Stationery Account	1,55,250.50
10.	Revenue Stamps Account	7,526.00
11.	Telephone Expenses Account	1,45,761.00
12.	News-paper & Periodicals.	2,973.00
13.	R/M of Car No. HPS-6405	1,15,720.00
14.	-----do-----HPS-948	1,53,560.00
15.	-----do-----HIS-3228	1,34,801.00
16.	-----do-----Van No.HIS-2673 (-)	1,62,777.00
17.	-----do-----Car No.HP-03/1632 (-)	7,243.00
18.	-----do-----Jeep No. HIS-2453	1,74,838.00
19.	-----do-----Gypsy No. HP-03/1623	78,453.00
20.	-----do-----Truck no. HP-02/0822 (-)	66,654.00
21.	-----do-----Photostate Machine.	15,213.00
22.	-----do-----Car No-0075	3,53,388.00
23.	Advertisement & Publicity Account.	64,804.00
24.	Office Contingency Account	40,340.00
25.	Audit fee Account.	
	Total:-	22,97,623.50

HP: NAGAR VIKAS PRADHIKARAN
KASUMPTI SHIMLA-9

* ANNEXURE - 'K' *

SCHEDULE OF MISCELLANEOUS RECEIPTS

S.No.	PARTICULARS	AMOUNT IN RUPEES
1.	2.	3.
1.	Pannel Interest Account	45,35,024.35
2.	Miscellaneous Receipt Account	12,17,276.50
3.	XXXXXX Ground Rent Account	4,09,086.00
	Total	<u>61,61,386.85</u>

HP: NAGAR VIKAS PRADHIKARAN,
KASUMPTI, SHIMLA-171009.

ANNEXURE "I"

SCHEDULE SHOWING THE DETAILS OF GRANT-IN-AID RECEIVED FROM H.P.
GOVT. AS ON 31.3.96 (FORMING PART OF THE BALANCE SHEET):-

S.NO	Year	Sanction Number	&	Date	Amount (Rs-in-Lacs)
1.	2.	3.			4.
1.	1979-80	PBW-2(B) 6/79			
2.	1980-81	PBW-4(2) 6/79		31.3.1980	10.00
3.	1981-82	PBW-2(6) 6/79		31.3.1981	3.00
4.	1982-83	PBW-4(6) 6/79		22.9.1981	2.00
5.	1983-84	PBW-15(36)/83		24.3.1983	25.00
6.	1984-85	PBW-15(36)/83		20.3.1984	20.00
7.	1985-86	PBW-(B&R)(B) 30/6/85		24.6.1984	45.00
8.	1986-87	PBW-(B&R)(B) 30/6/85		30.9.1985	60.00
9.	1987-88	PBW-(B&R)(B) 30/6/85		18.8.1986	40.00
10.	1988-89	PBW-(B&R)(B) 30/6/85		30.1.1988	35.00
				20.3.1988	40.00
13.	1994-95	PBW-(B&R)(B) 26-68/87-II		04.2.1995	35.00
14.	1995-96	PBW-(B&R)(B) 26-68/87-II		08.8.1995	87.50
Total:-					463.00

HIMACHAL PRADESH GOVERNMENT LOAN:-

1.	1980-81	PBW-(B&R)(B) 4(2) 6/79	21.11.1988	15.00
2.	1990-91	PBW-(B&R)(B) (38)/90 (NO PAYMENT IS BEING MADE)	25.3.1991	31.80

GOVERNMENT OF INDIA LOAN:-

1.	1980-81	PBW-(B&R)(B) 4(2) 6/79 AND PW(B) 4(2) 6/79	21.11.1988	15.00
2.	1982-83	PW(B) 4(2) 6/79	31.3.1985	13.12
3.	1984-85	PW(B) 4(2) 6/79	29.3.1985	6.66
Total:- Rs.				34.78
LESS (PEPAID UP TO 31.3.1996)				(-) 14.75
BALANCE:-				20.03

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HP: NAGAR VIKAS PRADHIKARAN,
KASUMPTI, SHIMLA-171009.

LIST OF SUNDRY CREDITORS

Particulars:-

1.	2.	3.
		Credit. in Rupees
1.	XEN; Shimla-Divn. No. 3, HP PWD	
2.	M/S. Oriental Insurance Company.	400.00
3.	A.E. (NH) Sub. Divn. HP PWD Shogi, Shimla	51.13
4.	A.E. Jatog Sub-Divn. HP PWD Shimla	5,575.00
5.	XEN. (Const. Divn. No. II), HP. NVP.	59,606.00
6.	M/S. Kundan Lal Hari Ram & Co.	23,962.00
7.	Sh. S.S. Kalra, EE(D)	1,000.00
8.	Sh. B.D. Sharma, XEN.	20.00
9.	Sh. Arvind Sood, Contr.	99.00
10.	Sh. Satish Kumar Goel, Contr.	24.00
11.	Sh. S.K. Sood, Contr.	1.00
12.	M/S. Atul Vohra, Contr.	1,250.00
13.	M/S. ACC Cement, Chandigarh.	5,205.00
14.	HP. State Civil Supplies Corporation Ltd.	12,708.69
	Kusumpti Shimla:-	1,36,975.00
15.	Steel Authority of India Chandigarh	13,498.00
16.	M/S Satly Construction Company Chandigarh	26,371.00
17.	Indian Oil Corporation Ltd. Mathura U.P.	10,75,161.00
18.	Executive Engineer. Construction Divn-II	75,000.00
19.	-----do-----	1,064.00
20.	HP. State Supply Corporation Shimla.	1,274.00
21.	Sh. Kapil Dev Sood.	4,512.00
22.	M/S. Gurcharan Industries.	2,410.00
23.	Sh. Dila Ram, Contractor.	2,250.00

14,48,416.73

GRAND TOTAL:-

EXPENSES PAYABLE/ RECOVERIES TO BE REMITTED

S.No.	Name of Account	L.P.	Amount
1.	G.P.F Account.	193	Rs- 2,81,109.00
2.	G.I.S Account.	110	Rs- 4,080.00
3.	H.B.A.from H.D.P.C.	115	Rs- 1,283.00
4.	House Rent.	228	Rs- 1,442.00
5.	C.P.F.Account.	232	Rs- 2,585.00
6.	Income Tax.	282	Rs- 5,197.00
7.	Motor,Cycle, Car Advance.	331	Rs- 4,342.00
8.	H.B.A.Account.	435	Rs- 20,794.00
9.	E.P.F.Account.	520	Rs- 32,857.00
10.	Festival Advance by Lending Department.		Rs- 50.00
11.	Pay Advance by Lending Department.	472	Rs- 805.00
12.	T.T.AAdvance by Lending Department.	497	Rs- 8947.00
13.	W.C.A.BY Lending Department.	510	Rs- 1,546.00
14.	A.D.A.	529	Rs- 230.00
TOTAL:-			Rs-3,65,767.00

संख्या: फिम/एलएजी-15/14/75/83-कए-13-1754
हिमाचल प्रदेश सरकार,
स्थानीय सेवा परीक्षा विभाग।

प्रश्न:

परीक्षक,
स्थानीय निधि सेवा,
हिमाचल प्रदेश, शिमला-2

प्रश्न:

मुख्य कार्यकारी अधिकारी,
हि0प्र0 नगर विकास प्राधिकरण,
कम्पटी, शिमला-171009

दिनांक, शिमला-2, 10 DEC 1997

विषय:

हिमाचल प्रदेश नगर विकास प्राधिकरण के वर्ष 1996-97
के अन्तिम लेखों के कुल पर सही होने सम्बन्ध में।

महोदय,

आपके पत्र।

उपरोक्त विषय पर आपके पत्र संख्या: फि.प्र.न.वि.प्रा.ए.जी

{जी}एलएजी/96-97-5908, दिनांक 12.9.97, जिस द्वारा आपके प्राधिकरण
के अन्तिम लेख वर्ष 1996-97 दिसम्बर माह तक लेखार कर लिए जाने वाले इस
कार्यालय को सूचित किया गया है, के प्रसंग में उक्त लेख लेखार लिए जाने सम्बन्धी
दिसम्बर माह की निश्चित तिथि से रूपान इस कार्यालय को सूचित करने की
रूपा करें ताकि तदनुसार अन्तिम कार्यवाही लेखार लिए जा सके तथा अन्तिम
लेखों की एक प्रति इस कार्यालय को उपलब्ध करवाने की अनुमति करें।

भवदीय

शिमला

परीक्षक,

स्थानीय निधि सेवा,

हिमाचल प्रदेश, शिमला-171009

संख्या: फिन/एलए/सी-15/14/75/अ.क.ड-13.-7762
 हिमाचल प्रदेश सरकार,
 स्थानीय सेवा परीक्षा विभाग।

प्रश्न:

परीक्षक,
 स्थानीय निधि सेवा,
 हिमाचल प्रदेश, शिमला-2

प्रश्न:

श्री भूमेन्द्र कुमार लोहिया,
 द्वारा।

दिनांक, शिमला-2, 10 DEC 1997

विषय:

राजकीय महाविद्यालय, कुल्लू के स्वीकृति समापन बारे।

ज्ञापन,

जय हिन्द।

कृपया इस कार्यालय को यह सूचित करें कि आप द्वारा राजकीय
 महाविद्यालय, कुल्लू का संपरीक्षाधीन कार्य जिस दिनांक तक सम्पन्न कर लिया
 जाएगा ताकि तदनुसार नगर विकास प्राधिकरण के वर्ष 1996-97 के बजटों
 के अंतर्गत हेतु अंशदान कार्यक्रम तैयार किया जा सके। संबंधित सूचना पत्रासीद्ध
 इस कार्यालय को प्रेषित करने का कष्ट करें।

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