

Annual Administrative Report of Local Audit Department for the year 2015-16

(i) Particulars of organization, function and duties:-

It is a State Govt. Department meant to conduct the audit income/expenditure of Local Funds, which are normally not a part of Consolidated Fund of the State and are not audited by AG. The audit of Universities and H.P. Board of School Education, Marketing Board and five major Market Committees is conducted by this department under pre-audit system. The AG generally does not conduct the audit of these institutions. The department is responsible to conduct the audit of following institutions:

Name of Institutions/ Funds

1. H.P. University, Shimla.
2. Ch. Sarwan Kumar H.P. Krishi Vishav Vidyalya, Palampur.
3. Dr. Y.S. Parmar University of Horticulture & Forestry Nauni, Solan
4. H.P. Board of School Education.
5. H.P. Marketing Board.
6. Market Committees.
7. (a) Govt Educational Institutions(Pupil Funds)
(b) Sanchiyaka Accounts of Schools /Colleges
8. H.P. Hindu Public Religious Institutions and Charitable Endowments
9. HIMUDA
10. Municipal Corporation Shimla
11. Nagar Parishads /Panchayats
12. H.P. Poly Technical pupil's Fund and ITI's
13. H.P. Technical Education Board.
14. The H.P. State Legal Services Authority.
15. Tourism Development Board
16. Fish Farmers Development Agency
17. H.P. Homeopathic Council
18. H.P. Academy of Arts Cultural & Language.
19. CM Relief Fund/Distt Relief Fund.
20. CM's Sainik Welfare Fund.
21. H.P. Sectt. Canteen
22. Fair & Festivals
23. H.P. Veterinary Council
24. Board of Ayurveda and Unani System of Medicine.
25. H.P. Defence Forces Benevolent Fund Flag Day Fund
26. Rajya Sanik Board Special Fund for R.R. and Sanik Rest House Fund.
27. Small Saving Prize money in all districts, Distt. Sports Cultural Educational Library & Other Development Fund.
28. E-Governances
29. Indira Gandhi Complex Shimla .
30. Mountaineering Institutions & Allied Sports, Manali.
31. HIMCOPS, Shimla

(ii) ***Powers and Duties of Officers and Employees of the Department :***

The department functions under the overall administrative control of Additional Chief Secretary (Finance) to the Govt. of H.P.

Director-cum-Examiner, Local Fund Accounts: - Special Secretary (Finance) holds the charge of the post of Director-cum-Examiner, Local Fund Accounts, H.P., Shimla. He is also the Head of the Department.

OFFICERS/OFFICIALS POSTED IN H.Q. OFFICE OF THE LOCAL AUDIT DEPARTMENT :

Additional Director: He is the Head of the Office as well as Controlling Officer of the employees of the department who are subordinate to him.

Deputy Director-I: - He is the incharge of the Technical Section. He is responsible for the conducting audit of HIMUDA and vetting of Audit Reports of all the three Universities & Board of School Education Dharamshala, Urban Local Bodies and audit report of educational institutions pertaining to District Solan and Sirmaur and other work as allotted by higher authorities.

Deputy Director –II: - He is responsible for vetting the audit reports of HP Marketing Board Shimla, Market Committees, Temple Trusts, E-Governance, Technical Education Board Dharamshala and audit report of educational institutions pertaining to the District Chamba, Una and Kangra and all other major miscellaneous institutions and any other work allotted by higher authorities.

Assistant Director: - He is functioning as DDO as well as incharge of Administration and Accounts Section. Besides, he is responsible for vetting of Audit reports of all Govt. Schools/ Colleges, ITI & Polytechnic pertaining to the District Kullu, Mandi, Bilaspur, Hamirpur, Lahul-Spiti, Dehra Circle of Kangra District & Kinnaur District and all other smaller miscellaneous institutions and disposing any other work allotted by higher authorities from time to time .

Section Officer (Establishment):- He is holding the charge of the Administration and Accounts Section.

Section Officer (Technical Section): He is holding the charge of the Technical Section of the H.Q. Office.

Jr. Auditors: - Functioning as dealing Assistants of Accounts, Establishment and Technical Sections in the H.Q. Office of the Local Audit Department.

Clerks :- Typing work of drafts and comparison of Audit Notes. They also function as Diarist and Despatcher etc.

THE OFFICERS POSTED IN THE RESIDENT AUDIT SCHEMES:

Joint Controller/ Deputy Controller/ Assistant Controller and Section Officers are functioning as incharges of the Resident Audit Schemes in the case of Universities, H.P. Board of School Education, Marketing Board and Market Committees respectively. The function of these Officers is to conduct the audit of concerned institution and supervision of the work of the subordinate staff posted there.

JUNIOR AUDITORS POSTED IN RESIDENT AUDIT SCHEMES:

Junior Auditors posted in Resident Audit Schemes conduct the pre-audit/post audit in the Resident Audit Schemes.

OFFICERS/OFFICIALS POSTED IN THE FIELD:-

Assistant Controllers/Section Officers and Junior Auditors have been posted in the field audit circles to conduct the post audit of the institutions under auditorial jurisdiction of the Local Audit Department. Besides, Additional Director/Deputy Director/Assistant Director also supervises the Audit Parties from time to time.

(iii) ***Procedure followed in the decision making process, including channels of supervision and accountability:***

The correspondence received in the department is processed by the dealing Assistant (Jr. Auditors/Clerks) who put up the same to the Section Officer/Assistant Director/Deputy Directors as the case may be, and the same is finally disposed of at the level of Additional Director or Director or Principal Secretary (Finance) to the Govt. of H.P, depending upon the importance of the case.

In Resident Audit Schemes the initial work of conducting pre/post audit is processed by the Auditors and put up to Section Officer/Assistant Controller/Deputy Controller/Joint Controller as the case may be for scrutiny and final disposal. In circles, incharges of the audit parties are required to take on the spot decisions for conducting post audit depending upon the nature of the cases. However, the staff of Resident Audit Schemes as well as field parties work under the overall control and supervision of the Headquarter of the Department.

(iv) ***The norms set by it for the discharge of its functions:***

The norms to conduct the pre-audit/post audit have been framed/issued by the department to the staff posted for conducting the audit. The norms fixed by the department are as under:

1. Time allotment for conducting the audit.
2. Rates of charging of audit fees.
3. Quantum of audit prescribed for pre-audit and post audit of the various institutions.
4. Month Selection criteria for detailed check in the audit.
5. The department conducts the pre and post audit of the institutions under its auditorial jurisdiction as per procedures laid down in the Acts/Manuals/ Ordinances/Statutes/Rules of concerned institutions and instructions issued by the respective institutions/Govt. from time to time.

(v) ***Rules, Regulations, Instructions, Manuals and Records held by it or under its control :***

The Department follows the Govt. Rules, Instructions, and Guidelines issued from time to time in its day-to-day functioning. The department also follows the guidelines contained in the H.P. LAD Audit Code/Manual.

(vi) ***A statement of the categories of the documents that are held by it or under its control :***

1. Service record related to its employees.
2. Audit notes of the various institutions under the auditorial jurisdiction of the department.
3. Annual Administrative Report of Local Audit Department.
4. Record of Demand and Collection of Audit Fee due and realized from the various institutions under the auditorial jurisdiction of the Department.

(vii) ***The particulars of any arrangement that exists for consultation with, or representation by the members of the public in relation to the formulation of its policy or administration thereof :***

The department is primarily responsible to conduct the pre/post audit of the institutions under jurisdiction of the department and special audit, if any, assigned by the Govt. from time to time and it does not have direct public dealing.

(viii) ***A statement of the board, councils, committees and other bodies consisting of two or more person constituted as its part of or for the purpose of its advice and as to whether meeting of those Boards councils, Committees and other bodies are open to the public or the minutes of the such meetings are accessible for public :***

The requisite information may be treated as nil, since no board, councils, committees and other bodies consisting of two or more persons have been constituted in this department.

(ix) ***A directory of its Officers and Employees :***

A directory of the Local Audit Department is enclosed as per Annexure – “B”

(x) ***The monthly remuneration received by each of its Officers and Employees including the system of compensation as provided in its regulations :***

The pay scales as sanctioned by H.P. Govt. for its employees have been made applicable in this department. No extra remuneration over and above the pay scales is in vogue. The post-wise pay band and grade pay of various posts in the department may, however, be seen at **Annexure-”C”** The Article Assistants engaged by the department for conducting the field audit work are paid remuneration @ Rs. 650/- per working day as per scheme approved by the Govt.

(xi) ***The budget allocated to each of its agency, indicating the particulars of all plans, proposed expenditures and reports on disbursements made :***

Budget is allocated to this department for meeting the expenditure of its establishment and affairs connected there with. There is no agency working under its control to whom the budget allocation is required to be made by the department or the Govt.

(xii) ***The manner of execution of subsidy programmes, including the amount allocated and the details of beneficiaries of such programmes ;***

Required information may be treated as nil as no subsidy programmes are handled by this department.

- (xiii) ***Particulars of recipients of concession, permits or authorizations granted by it ;***

No concession, permits or authorization are granted by this department.

- (xiv) ***Details in respect of the information available to or held by it, reduced in an electronic form :***

The record of the department, at present, has been kept either in manuscript or in typed form and gradually facilities are being explored to convert the record in electronic form.

- (xv) ***The particulars of facilities available to citizens for obtaining information, including the working of a library or reading room, if maintained for public use.***

All citizens can have the information from the department under RTI Act. However, there is no library or reading room facility available in the department.

- (xvi) ***The names, designations and other particulars of the Appellate Authority Public Information Officers & Assistant Public Information Officer in respect of Local Audit Department, H.P.***

Headquarter Office :

Sr. No.	Name and Designation of Public information Officer & Assistant Public information Officer (PIO & APIO)	Complete Office Address	Office Telephone No.
1.	Sh. Rajesh Sharma, Director, Local Audit Department Appellate Authority	Local Audit Department Kasumpti, Shimla-9	0177-2620757
2.	Sh. Anil Dutt Sharma, Additional Director, (Public Information Officer)	Local Audit Department Kasumpti, Shimla-9.	0177-2620046
3.	Sh. Padam Singh Kanwar Deputy Director (Assistant Public Information Officer)	Local Audit Department Kasumpti, Shimla-9	0177-2620881

Public Information Officer of the Resident Audit Schemes of the Local Audit Department, H.P.

Sr. No.	Name of Resident Audit Schemes	Designation	Telephone number
1.	Resident Audit Scheme, Ch. Sarwan Kumar H.P. Kishi Vishava Vidyalaya, Plampur	Joint Controller(Audit)/Deputy Controller(Audit)	01894-230354
2.	Resident Audit Scheme, H.P. Board of School Education, Dharamashala.	Deputy Controller(Audit)	01892-229333 Ext.138
3.	Resident Audit Scheme, H.P.University, Shimla-5.	Joint Controller/ Deputy Controller (Audit)	0177-2830892
4.	Resident Audit Scheme, Dr. Y.S.Parmar, University of Horticulture & Forestry, Solan.	Deputy Controller(audit)	01792-252171
5.	Resident Audit Scheme, H.P.Marketing Board	Assistant Controller(Audit)	0177-2621316

	Khalini, Shimla-2		
6.	Resident Audit Scheme, Market Committee, Shimla & Kinnaur at Dhalli, Shimla.	Section Officer(Audit)	0177-2841167
7.	Resident Audit Scheme, Market Committee, Solan.	Section Officer(Audit)	01792-230459
8.	Resident Audit Scheme, Market Committee, Mandi, (H.P.)	Section Officer(Audit)	01907-265592
9.	Resident Audit Scheme, Market Committee, Kullu(H.P.)	Section Officer(Audit)	01902-222208

Important Contact Numbers :

Sr.No.	Name & Designation	Code	Telephone No.	Residence No.
1.	Sh. Rajesh Sharma, Director.	0177	2620757	9418381433
2.	Sh. Anil Dutt Sharma, Additional Director.	0177	2620046	9418083689

(xvii) Such other information as may be prescribed under the Act. Nil

Other Important Informations of the Department:-

1. Position of audit conducted :

During the period under report the audit of 264 institutions was conducted by the department.

2. Staff Position:

The total sanctioned strength of the staff was 134 as on 31.3.2016 out of which 104 were filled up and 30 posts were lying vacant.

3. Empanelment of Article Assistants for outsourcing of audit works :

The Govt. has framed a policy/scheme of outsourcing audit work by empanelling suitable persons as Article Assistants with commerce background Graduate/Post Graduate on assignment basis.

4. Income and Expenditure of the Department :

During the period under report, the position of income and expenditure was as under:

Year	Budget/ Expenditure of the department	Govt. Revenue generated in the shape of audit fee by the department	Percentage of revenue generated against expenditure.
2015-16	5,52,10,309	2,23,30,081	40.44

5. Serious irregularities detected during 2015-16:-

1. Municipal Corporation Shimla 4/11 to 3/13

Para No.	Brief description of irregularity	Amount (₹ in lac)
5(b) & 5(c)	Non depiction of sundry debtors & liability in the balance sheet	17.15 & 10.72
6(c)	Loss of interest on FDR's	3.61
8	Non adjustment of outstanding advances as on 31-3-2013.	2174.43
9	Non recovery of Receivables from various tax payers as on 31-3-2013.	2089.41
11(a)	Less accountal of interest on arrears of shops/stalls rent from various lessee.	21.90
11(b)	Non carrying over of Shop Rent from previous year balances.	51.89
11(c)	Less realization of interest and service tax.	9.26
11(d)	Non/less accountal of property tax.	73.11
11(e)	Non recovery of various income of dishonored cheques	27.22
11(f)	Less accountal of installation fee/ annual renewal fee of mobile communication towers.	2.55
12(1)(b)	Irregular payment of Pay & Allowances to the different categories over and above the sanctioned posts.	7.96
12(1)(d)(e) (f)(i)(j)(k)	Overpayment of leave encashment/pay and allowances to the staff.	12.55
12(2)(a)	Over payment of 2.30 lac to various contractors	2.30
12(3)(a)	Irregular payment of service tax and interest thereon.	3.12
12(3)(d)	Irregular reimbursement of Mobile phone Bills	0.85
12(3)(f)	Irregular payment of retainer ship fee to standing counsel	12.02
12(3)(i)	Irregular payment to SHEB Society, Shimla.	43.31
12(4)	Regarding Excess Consumption of Diesel/Petrol & less recovery of private journey	6.30
13(a)	Excess Payment of pensionary benefits.	1.25
14	Wasteful expenditure on the construction of house for stray dog.	63.99
15	Wasteful expenditure on the construction of car parking.	13.68

2. Municipal Council Bilaspur, 4/13 to 3/15

Para No.	Brief Description of irregularities	₹(Lacs)
5.1	Non utilization of grant in aids as on 31-3-15.	371.82
7	Unauthorised expenditure on establishment.	151.43
6	Outstanding recoveries of rent and interest	73.76
6.1	Pending cases in the Court regarding recoveries of rent/interest	59.86

	and vacation of shops.	
10	Excess/unauthorized expenditure from the grants received from 13 th Finance Commission sanctioned for Drainage Component.	55.08
5.2	Non utilization of grants due to non execution of work.	8.89
18	Non recovery of mobile Towers establishment and renewal charges	4.15
6.4	Non recovery of rent of Rest house, Rehan Basera and other buildings.	2.47
6.3	Short realization of Tehbazari tax during the period 2013-14.	1.99
9	Excess payment on pension.	0.98

3. Municipal Council Chamba, 4/13 to 3/15

Para No.	Brief Description of irregularities	₹(Lacs)
9	Outstanding amount of house tax as on 31-3-15.	66.04
5.3	Non utilization amount of grant received from 13 th FC for construction of car parking.	60.90
10.1	Outstanding recovery of rent on a/c of Janj Ghar and penalty thereof.	57.96
10	Non recovery of Building and Shops rent as on 31-3-15.	46.43
9.2	Non recoveries of hotels rent as per rates fixed by the Tourism Department.	41.71
10.4	Non recovery outstanding amount of auctioned car parking.	11.25
10.2	Non Recovery of amount of auctioned rest house of the Council.	6.99
18	Irregular payment to the Contractor.	5.95
9.1	Loss of income due to wrong calculation of house rent.	5.60
7	Outstanding recoveries of amount due to excess expenditure on deposit work.	2.83
13	Excess payment to the Contractor.	1.11
10.3	Non recovery of amount of Rehan Basera auctioned.	0.71
11	Irregular/unauthorized payment to Sh. Shivank Sharma Contractor.	0.63
23	Excess/irregular expenditure on establishment.	158.23

4. Municipal Council Dalhausie, 4/12 to 3/14

Para No.	Brief Description of irregularities	₹(Lacs)
5(क)	Non deposit of amount in Council Account by the bank.	2.14
6.2	Suspected misutilization of grants.	316.93
6.3	Non recovery of excess expenditure of grant.	2.50
6.4	Irregular expenditure of gran in aids.	39.90
9	Non recovery of mobile tower charges.	2.70
10	Non recovery of house tax.	66.81
10.1	Fiiancial loss due to non fixation of house rent as per rules.	3.62
10.2	Loss due to non fixation of house rent of hotels of MC areas.	223.78
10.3	Loss of income due to not raising the house rent demand on revised rates.	16.10
11	Non recovery of house rent.	64.69

11.1	Loss due to non revision of rent rates as per clauses of agreement.	1.42
12	Outstanding recovery of water charges as on 31-3-14.	20.01
13	Outstanding recovery of sanitary tax.	23.03
14	Financial loss due to non recovery of lease rent.	115.70
15.1	Excess payment of honorarium.	1.22
16	Irregularities in the construction of Community Hall.	1.55
18	Non recovery of departmental charges.	0.17
23	Payment of deviation amount without the approval of competent authorities.	5.73
25	Unnecessary expenditure on purchase of furniture.	3.26
26.1	Wasteful expenditure on Dumper Placer.	5.82

5. Municipal Council Dehra, 4/13 to 3/15.

Para No.	Brief Description of irregularities	₹(Lacs)
5	Non utilization of grant in aids as on 31-3-15.	104.15
5.2	Non production of utilization certificates of grant in aids.	158.82
6	Outstanding recovery of house rent as on 31-3-15.	11.81
6.1	Financial loss due to no implementation of rates of house rent fixed by the Govt. and State Finance Commission.	1.90
7	Outstanding recoveries of shop rent as on 31-3-15.	20.61
8	Outstanding recovery of commercial tax as on 31-3-15.	1.82
9	Financial losses due to auction of bus stand at lesser rate for the year 2014-15 as compared to year 2013-14.	3.60
10	Irregular payment of salaries and allowances.	0.56
11	Non deduction of TDS as per article 194(C) of income tax from the supplier's bills.	0.19
12	Non recovery of rent from Shopkeeper of Arogya Medical Store Sh. Surender Mohan Sood.	8.48
13	Less deduction of sale tax from work bills.	0.41
14	Non deduction of labour tax from work bills.	0.41
18	Wrong and excess payment to Sh. Om Prakash, Sweeper due to wrong fixation of annual increments and basic pay.	0.19
19	Excess payment to Sh. Om Prakash, Sweeper on a/c salary and allowances.	0.06
23	Short recoveries due to non increase of shops rent.	0.09
24	Excess expenditure against sanctioned budget.	27.84
25	Loss of interest	0.14
27	Non adjustment of advances.	4.25
28	Purchase of goods without completing of codal formalities.	0.83
33	Non payment of street light bills as on 31-3-15.	21.46

6. Municipal Council Dharamshala, 4/12 to 3/14

Para No.	Brief Description of irregularities	₹(Lacs)
5.1.1	Non reconciliation of cash book and bank accounts by the Council for the last many years.	11.59
7	Outstanding recovery of house tax as on 31-3-14.	66.64

7.1	Loss due to irregular exemption in house tax.	1.09
7.2	Non forwarding the arrear of house rent for the next year.	1.38
7.3	Outstanding recovery of house rent from Electricity Board as on 31-3-14.	5.68
8	Outstanding recovery of mobile towers renewal and installation fees.	4.78
9	Non recovery of shop rent as on 31-3-14.	16.97
10	Difference in GPF Account holder's accounts and Bank accounts.	14.67
11	Excess/over expenditure on establishment.	234.68
11.1	Irregular payment to the Beldars, Masons and Work Inspector without showing any work progress.	471.12
12	Excess payment due to wrong pay fixation.	2.21
18	Non recovery of rent and penalty there upon.	54.14
19	Excess payment for the construction of parking near community hall.	1.56
22	Payment to the Contractor without sanction of competent authority.	5.64
24	Non recovery of penalty from the contractor for non completion of work in time.	1.89
25	Wasteful expenditure on construction of parking near Council Office.	19.06
26.1	Unauthorised payment to the Contractor.	0.34
27	Irregular expenditure under "Swaran Jayanti Urban Employment Scheme.	0.90
30	Non recovery of departmental fees.	0.50
31	Non recovery of penalty from the contractor due to non execution of work in time as per contract agreement.	1.09
38	Irregular payment from the Council Fund w.e.f. 11-07 to 31-3-14 on for the salaries of Helper and Technician.	9.82

7. Municipal Council Kangra, 4/13 to 3/15.

Para No.	Brief Description of irregularities	₹(Lacs)
5 (क)	Less credit of interest on FDRs by the Bank.	0.15
8 (क)	Unspent amount of grant in aids as on 31-3-15.	188.82
8 (ख)	Non utilization of grant in aid received before 3/13.	32.44
9	Non recoveries of house tax, shop rent, garbage machine and mobile installation charges.	53.24
11	Financial loss due to non payment of house tax within stipulated date and non calculation of surcharge there upon.	3.36
16	Irregular payment on establishment.	82.90
17	Irregular payment in favour of Sh. Tilak Raj, Baildar on his promotion to the post of Driver.	0.40
27	Irregular payment to electricity department.	0.11
29	Loss of revenue due to non deduction of water charges from work bills.	0.96
30	Non recovery of penalty from the contractor as per agreement clause due to delay in execution of work.	7.08

31	Non deduction of labour cess from work bills.	0.64
35	Wasteful expenditure on parking.	37.59
38	Irregular payment to the employees under CPS from Pension & Gratuity Fund.	5.18

8. Municipal Council Kullu, 4/12 to 3/14

Para No.	Brief Description of irregularities	₹(Lacs)
6 (क)	Unspent amount of grant in aid as on 31.3.14	538.70
6 (ख)	Irregular expenditure of grant in aids on salary and allowances.	183.91
7	Outstanding recovery of house tax as on 31-3-14.	14.39
8	Non recovery of shop rent as on 31-3-14.	20.27
9	Non recovery of mobile towers charges as on 31-3-14.	3.32
10	Outstanding recoveries of Women hostel and booths etc. as on 31-3-14.	19.71
11	Non adjustment of advances as on 31.03.2014	28.41
14	Irregular expenditure without obtaining the approval of Competent authority.	12.95
15	Wasteful expenditure on account of conversion of passengers vehicle into goods carrier in contravention of Rules	2.02
16	Non recovery of share of total receipts of Dushera festival from the Mela Committee.	60.53
20	Total libialities of Council as on 31.03.2014	1055.48

9. Municipal Council Nahan, 4/13 to 3/15

Para No.	Brief Description of irregularities	₹(Lacs)
5(1)	Non utilization of grant in aids as on 31-03- 15	293.89
5(2)	Excess expenditure on salary and wages from grants.	242.03
9	Outstanding recovery of house tax and sanitary charges.	260.75
10	Outstanding recovery of shops rent.	43.94
11	Outstanding recovery of trading licence fees.	0.46
12	Non adjustment of temporary advances.	0.93
16	Outstanding recovery of mobile towers installation fees.	2.05
17	Less recovery on a/c building map fees.	2.07
19	Irregular transfer/payment from Council Fund on a/c pension and gratuity.	136.62
20	Irregular payment to the employees under CPS/vacant posts from pension & gratuity fund.	1.35
21	Irregular payment from GPF without sanction of competent authority.	5.84
23-1	Excess/over payment of interest on CPS account holders.	3.23
26	Excess/over payment on salaries and wages due to wrong pay fixation	2.14
27	Irregular payment on the salaries of Contractual Drivers.	4.24
29	Excess payment on establishment.	426.24
31	Irregularities on distribution of work to avoid Administrative and technical sanctions.	52.12

32	Unauthorized payment to the contractor for execution of work without the approval of competent authority.	14.11
33	Non recovery of penalty from the contractor due to delay in construction work.	6.08
34	Over payment to the contractor due to wrong calculation of work.	0.63
36	Financial loss due to execution of extra items without any justification/approval of competent authorities.	1.19
37	Over payment to the contractor due to double measurement of work.	2.60
40	Non production of record related to 2601 cement bags issued from store for various departmental construction works.	7.02
41	Less recovery from the contractors on a/c departmental supply of cement bags.	1.59
42	Purchase of construction materials by not following the proper procedure.	5.23
43	Irregular payment due to less mileage of motor vehicles.	0.30

10 Municipal Council Nalagarh, 4/12 to 3/14

Para No.	Brief Description of irregularities	₹(Lacs)
59	Wasteful expenditure on solid waste management project	78.21
25	Irregular transfer/excess payment from Municipal Fund to the pension and Gratuity	39.15
5(1)	Un-utilized amount of Grant-in-aid as on 31.03.2014	33.84
54(2)	Irregular allotment of work to the contractor over and above the technical estimates.	33.25
4(2)	Non accountal of interest received in the Cash Book and loss of interest due to the funds retained in saving account instead of investment in FDR,s	27.53
9	Recoverable rent of shops.	23.96
56	Non recovery of penalty amount from the contractor for non completion of work in allotted time	9.78
11	Non adjustment of temporary advances.	5.47
5(2)	Loss to Beneficiaries due to non utilization of Grant received under “SJSRY”.	5.46
58	Unauthorized payment to the contractors without sanction of competent authorities on account of deviation amount.	4.53
28	Irregular payment on pension from Council Fund.	2.90
10	Outstanding recovery of rent from plates.	2.11
15	Outstanding recovery of mobile tower charges.	0.60
54(5)	Irregular payment to the contractor on execution of extra items.	0.52
44(1)	Over payment to the contractor due to suspected changes on the rates of Quoted o negotiated	0.49
54(1)	Excess/over payment due to non deduction of sale tax and income tax from the contractors work bills.	0.48
57	Non recovery of royalty from the quantities of stones used form construction.	0.43

30	Excess payment due to wrong fixation of house rent allowance.	0.34
64	Suspected misappropriation of store items due to less accountal in the stock.	0.34
16	Less recovery of arrears of shop/Plot rent	0.32
6(1)	Non refund of income tax from the interest accrued on FDRs.	0.51
45(2)	Excess payment to the contractor due to wrong calculation.	0.30
60	Non refund of security amount.	0.19

11. Municipal council Parwanoo, 4/13 to 3/15.

Para No.	Brief Description of irregularities	₹(Lacs)
5 (1)	Non utilization of grant in aids.	46.40
5 (2)	Non utilization of grant in aid received under “Swaran Jayanti Swarojgar Yojna”(SJSRY)	1.17
5 (3)	Non utilization of grants received under Rajeev Gandhi Aawas Yojna.	1.06
5 (4)	Withheld of grants received under UIDSSMT (Water Supply Scheme for Parwanoo town)	327.40
6	Loss of interest due to financial mis-management.	0.56
8	Outstanding recoveries of house tax, sanitary tax and trade tax.	76.07
8 (1)	Financial loss due to non increase in house tax rates.	248.73
9	Outstanding recovery of shop rent.	3.02
10	Non recovery of rent from Assistant Commissioner(Protocol)	28.49
13	Non recovery of mobile towers charges.	1.30
16	Irregular payment from GPF without approval of competent authority.	1.34
19	Irregular expenditure on direct advertisements on news papers despite through Public Relation Department.	1.14
21	Irregular payment due to division of work less than three/five lac.	94.13
24	Unauthorised payment to the contractor on account of deviation of work without the sanction of competent authority.	2.58

12. Municipal Council Theog, 4/13 to 3/15.

Para No.	Brief Description of irregularities	₹(Lacs)
6	Non depiction of security amount in the Council Fund/account as on 31-3-15.	23.24
7	Non utilization of grand in aids as on 31.3.15.	121.91
8	Wasteful expenditure of car parking and community hall near DAV School.	39.48
9	Irregular transfer of fund received from 4 th State Finance Commission to pension and gratuity fund .	5.50
10	Irregular expenditure from grants Tourism Department.	13.58
11	Irregular payment on establishment.	13.90
12	Outstanding recovey of house tax as on 31-3-15.	83.74
13	Financial loss due to non revision of house tax rates as per recommendations of the State Finance Commission during the	6.71

	year 2013-14 & 2014-15.	
15	Non recovery of shop rent from the Shpokeepers as on 31-3-15.	28.68
16	Non recovery of lease rent of shops of the Commercial Complex near Bus Stand.	10.53
17	Non recovery of coupound fees by the Council.	0.73
18	Non recovery of lease rent.	0.41
19	Non recovery of installation charges from mobile companies.	0.23
21	Irregular payment on extra execution of works without the approval competent authority.	0.94

13. Municipal Council Nagrota Bagwan, 4/12 to 3/14.

Para No.	Brief Description of irregularities	₹(Lacs)
5	Un-utilized amount of Ggrant-in-aid as on 31.03.2014	28.09
5 (क)	Irregular expenditure of Grant-in –aid on the other works.	15.39
7 (क)	Recoverable house tax as on 31.03.2014	10.55
7 (ख)	Financial loss to MC due to demand of house tax not raised in prescribed rates	6.64
8	Non recovery of outstanding rent of shops/stalls etc.	18.63
14	Irregular payment of surcharge in respect of late submission of electricity bills	12.90
16 (क)	Irregular/excess payment to the contractors on higher rates in substitute items.	0.84
16 (ख)	Excess payment is made to the contractors due to wrong calaculation.	0.11

14. Nagar Panchayat Talai, 4/13 to 3/15

Para No.	Brief Description of irregularities	₹(Lacs)
6.1	Non utilization of grant in aids as on 31-3-15.	392.69
5.1	Less interest on Maturity of FDRs.	1.25
5.2	Loss of interest due to financial mismanagement.	0.71
9	Non recovery of house tax.	26.27
8	Unauthorized expenditure on establishment.	31.39
10	Outstanding recovery of shop rent.	0.64
11	Non recovery the income of Rehan Basera.	0.15
17	Non recovery of Building Map fees.	0.07
22	Non recovery of mobile towers installation charges and renewal fees.	0.06

15. Nagar Panchayat Jogindernagar, 4/13 to 3/15

Para No.	Brief Description of irregularities	₹(Lacs)
6(ग)	Unutilized amount of grant in aids as on 31-3-15.	193.78
7	Non recovery of mobile towers installation charges and renewal fees.	1.11
8	Outstanding recovery of shop rent.	3.04
9	Recoverable amount of house tax.	52.67
10	Outstanding recovery of rent from Khokhas.	0.76
13	Irregular payment from grants on salaries and wages.	45.08

14	Nonutilization of amount due to incompleteness of Rehan Basera construction.	9.52
15(क)	Excess payment to the contractor.	0.14

16. Nagar Panchayat Bhota, 4/13 to 3/15

Para No.	Brief Description of irregularities	₹(Lacs)
5(i)	Non utilization of grant in aids as on 31-3-15.	25.04
6	Outstanding recovery of house tax as on 31-3-15.	11.00
7	Non recoveries of shops/stalls rent and Rehri charges.	3.30
7(क)	Outstanding recoveries of shops/Booths owners who have vacated the shops/stalls.	0.85
7(ख)	Financial loss due to non renewal of shops agreements and non increase of rent as per rules.	0.15
8	Late deposit of amount of income in the bank.	0.15
9	Non deposit of labour cess in the department concerned.	0.26
9.1	Non deposit of sale tax in the department concerned.	0.17
12	Irregular payment of electricity bills of first floor which was allotted to the Police Department.	0.23
13	Excess payment to the contractor.	0.13

17. Nagar Panchayat Bhunter, 4/11 to 3/15

Para No.	Brief Description of irregularities	₹(Lacs)
6.2	Unutilized amount of grant in aid as on 31-3-15	157.17
7	Outstanding recovery of house tax.	18.08
8	Outstanding recovery of shops rent.	79.17
9	Outstanding recovery of Tehbazari fees.	18.58
10	Non recovery of sanitary charges.	2.37
12 & 12.1	Excess payment of family pension.	4.77
14	Non deposit of income & sale tax retrenchment amount in Govt. treasury.	1.27
16	Excess payment to the contractor Through rate tender by showing wastage.	0.24
17	Irregular purchase without fulfilling the codal formalities.	2.37
18	Irregular expenditure on leveling of fair ground.	3.04
21	Non recovery of Tehbazari collection amount.	5.30
22	Non adjustment of temporary advances as on 31-3-15.	7.50

18. Nagar Panchayat Chopal, 4/13 to 3/15

Para No.	Brief Description of irregularities	₹(Lacs)
6 (क)	Non utilization of grant in aid.	74.80
8	Outstanding recovery of house tax.	28.20
10 (क)	Outstanding recovery of rent	18.38
9	Loss of income due to Non increase/revision of house tax.	8.40
10 (ग)	Loss of income due to less fixation of rent.	2.31
7	Excess payment of salary and allowances.	1.89
11	Outstanding recovery of electricity surcharge.	1.21

4 (ड)	Non deposit of income in bank account.	1.15
10 (ख)	Financial loss due to late allotment of shops.	0.84
17	Irregular payment of electricity bills.	0.39
12	Outstanding recovery of mobile tower installation charges.	0.39

19. Nagar Panchayat Kotkhai, 4/12 to 3/14

Para No.	Brief Description of irregularities	₹(Lacs)
5 (1)	Less interest accrued on FDRs	0.22
5 (2)	Un-authorized deduction of TDS on FDR,s	0.76
8	Un-utilized amount of Grant-in-aid as on 31.03.2014.	28.12
8 (1)	Non utilization of Grant –in-aid received from H.P.Tourism Department	20.00
9	Outstanding rent as on 31.03.2014	36.66
13	Non recovery of installation and renewal fees of mobile towers.	0.40
15	Irregular payment on wages	4.26
16	Excess payment is made to H.P State Civil Supplies Corporation.	0.12
17	Non submission of sale tax and labour tax with the concerned departments.	0.72

20. Nagar Panchayat Banjar, 4/12 to 3/14

Para No.	Brief Description of irregularities	₹(Lacs)
5 (क)	Non utilization of Grant –in-aid.	23.83
6	Outstanding recovery of house tax as on 31.03.2014	7.80
8	Outstanding rent of shops	2.72
10	Non recovery of renewal fee of mobiles towers	0.25
11	Excess payment of House Rent Allowance	0.11
13	Excess payment made to contractors due to wrong calculation.	0.37

21. Nagar Panchayat Mehatpur, 4/13 to 3/15

Para No.	Brief Description of irregularities	₹(Lacs)
5.1	Non utilization of grant in aid.	114.13
5.2	Non issuance of utilization certificates.	282.83
5.3	Excess expenditure against sanctioned budget.	112.84
6.1	Outstanding recovery of house tax as on 31-3-15.	244.93
6.2	Non recovery of shops/stalls rent as on 31-3-15.	7.17
6.3	Non recovery of Chullah tax.	1.31
6.4	Nou recovery of mobile towers installation and renewal charges.	0.97
7.4	Excess payment on account of leave encashment to Smt. Mohinder Kaur, Sweeper(Retd).	0.03
8	Non recovery of labour cess from the contractor.	0.42
8.1	Short recovery of sale rtax from execuuiou bills.	1.13
8.2(1)	Non deduction of sale tax, income tax and labour cess from the Contractor.	0.41
8.2(4)	Suspected excess payment to the contractor.	3.38

8.3(i)	Irregular payment of security to the contractor.	3.67
8.3(iii)	Execution of work without approval of competent authorities.	45.87
8.4(i)	Excess payment to the contractor.	0.69
8.6(i)	Non receipt of grant from the central Govt.	23.31
8.6(ii)	Execution of work without technical approval.	53.51
9	Non adjustment of advances.	0.30

22. Nagar Panchayat Rewalsar, 4/13 to 3/15

Para No.	Brief Description of irregularities	₹(Lacs)
5(क)	Unutilization of grant in aid as on 31-3-15.	253.25
6(ख)	Outstanding recoveries of house tax as on 31-3-15.	35.58
7	Outstanding recovery of shop rent as on 31-3-15.	0.96
9	Loss of income due to financial mismanagement.	10.69
16	Non deduction of labour cess from work bills.	0.32
17	Wasteful expenditure on purchase of Tractor.	2.45

23. HIMUDA Construction Division-II, 4/13 to 3/14

Para No.	Brief Description of irregularities	₹(Lacs)
4 (क)	Non adjustment of staff advances as on 31-3-14.	0.67
4 (ख)	Non adjustment of advances under various advance accounts head as on 31-3-14.	15.33
6	Cash Settlement Account (CSSA) and Imprest A/C under Cash Settlement Suspense Account of other construction Divisions.	7.57
8	Non Debit of earnest money/Security in the account of Contractor.	3.77
11	Irregular payment to the contractor on 10CC claim due to non retrenchment from the bills of various items.	9.19
12 (2)	Irregular payment to the contractor due to violation of item NO. 4 of contract and extra carving of work there of.	3.25
13(1),14(2)	Non recovery of Royalty on stones placed in site.	0.17&0.39
15 (1)	Undue benefit to the contractor by less recovery from the bills on a/c of Tors Steel .	1.64
15 (2)	Undue benefit to the contractor for extra item No. E-1 of contract "Cutting in earth work by mechanical means in all depths and in all kinds of Soil."	0.35
16	Undue benefit to the contractor by non deduction of various items from 10CC claim.	0.57
17 (1)	Undue benefit to the contractor due to short recovery of tors steel from the bills.	20.71
17 (2)	Undue benefit to the contractor by non deduction of 25% rebate from the bills.	3.88
17 (3)	Undue benefit to the contractor on Item No. 1 of the contract "Cutting in earth work by mechanical means in all depths and in all kinds of Soil"	1.98
17 (4)	Financial loss due to showing the quantity of stones as nil in	1.82

	the item No. 1”Cutting in earth work”.	
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24. HIMUDA Division Dharamshala, 4/13 to 3/14

Para No.	Brief Description of irregularities	₹(Lacs)
5 (क)	Non adjustment of various advances as on 31-3-4.	8.66
6	Excess expenditure on various deposit work.	446.40
7 (क)	Outstanding recovery of maintenance charges.	201.49
8 (क)	Outstanding recoveries from various residential colonies on a/c water charges.	8.70
9	Suspected excess payment to the Contractor on the work of PTC Daroh.	8.68
11	Over payment to the contractor on the construction of “C/O HRTC work shop in Tadoli, Chamba.	4.35
12	Irregular payment to the contractor on work “C/O ITI Building at Bangana.	2.98
14	Irregular payment to the contractor on work “C/O High School under RMSA.	1.61
21	Non accountal of security fund in the income of HIMUDA Divison.	67.82

25. HIMUDA Division Construction Division Parwanoo, 4/13 to 3/14.

Para No.	Brief Description of irregularities	₹(Lacs)
4 (क)	Outstanding recovery of maintenance charges from the various residential colonies.	122.70
4 (ख)	Outstanding recovery of maintenance charges from PWD.	65.30
5 (क)	Outstanding recovery of water charges as on 31-3-14.	34.71
6	Excess expenditure in the operation of water supply scheme than the income thereof.	33.67
7	Non adjustment of advances as on 31-3-14.	93.37
9	Non recovery of the amount from the contractor for construction of Residential colony in Jarja, District Sirmour.	43.83
10	Irregular/over payment to the contractor.	12.73
11	Non recovery of service tax from the contractor.	10.45
12	Irregular/excess payment to the contractor for various construction works.	2.69
13	Over/irregular payment to the contractor on construction work of 96 EWS Flates at Madhala.	.80
14	Irregular/excess payment to the employees due to wrong pay fixation.	1.43
15	Irregular payment on CPS.	1.06

26. HIMUDA Division Construction Division-I, Shimla, 4/13 to 3/15.

Para No.	Brief Description of irregularities	₹(Lacs)
4 (क)	Non adjustment of staff advances.	6.52
4(ख)(1)	Non adjustment of various advances.	98.50
4 (ख)(2)	Non recoveries of various advances sanctioned to Sh J.K. Kapoor(AE)	1.10
4 (ग)	Ourstanding recovery of water charges.	5.18

4 (घ)	Outstanding recoveries of maintenance charges from various residential colonies.	25.85
6	Non utilization of store items for a long period.	10.97
12 (क)	Irregular payment of salary and allowances to the employees without approval of competent authority.	75.69
25 (क)	Irregular payment of secured advance to the contractor.	8.43
26 (ख)	Irregular payment to the contractor in lue of soil carriage.	14.74
26(घ)(i), 28(च)(i)	Non deduction of royalty from the stones.	4.81
28 (ड)	Suspected undue benefit to the contractor due to non recovery of stones on the cutting in earth work/diging of earth work.	2.44
32 (क)	Indirect loss due to non taking of action against the contractor as per clouse 2 of the agreement.	34.63
36	Financial loss due to non seizing/forefiting of security of the contractors.	19.42

27. HIMUDA Electric Division shimla-9, 4/13 to 3/14.

Para No.	Brief Description of irregularities	₹(Lacs)
4(क)	Non adjustment of staff advances as on 31-3-14.	4.89
4(ख)	Non adjustment of various advances.	4.09
5	Non recovery of secured advances since long sanctioned to the contractors.	44.57
6	Non receipt of utilization certificates from the HP Electricity Board against deposit work.	5062.77
7 (1)	Non deduction of levy charges from the bills as per clause-2 of the contract.	4.04
7 (2)	Non deduction of secured advances from the contractor in running bills.	1.40
8	Financial loss due to non fixation criteria for the mileage of vehicles.	1.09

28. HIMUDA Divison Dharamshala, 4/13 to 3/14.

Para No.	Brief Description of irregularities	₹(Lacs)
5	Non receipt of utilization from HP Elecricity Board.	539.06
6	Non recovery of secured advances from the contractors.	49.66
7	Outstanding recovery of amount from the Elecricity Board on account of less execution of deposit work.	14.51
9	Outstanding recovery from Electricity Board(HIMUDA)	3.55

29. HIMUDA Division Mandi, 4/13 to 3/14.

Para No.	Brief Description of irregularities	₹(Lacs)
4	Non adjustment of various advances.	28.66
5	Non adjustment of staff advances.	3.53
6	Non recovery of maintenance charges from various residential colonies.	33.74
7	Non recovery of water charges from various water supply schemes.	0.95
8	Loss due to not taking of action against contractor as per clause-2 of the agreement.	58.11

9	Execution of extra & excavation items without approval of competent authority.	5.41
10	Refund of service tax to the contractor without any justification.	8.31
11	Non utilization of store/stock items for last many years.	1.63
12	Over payment due to less shown of quantity of cement concretes made for hold fast from the brick work of various construction works	0.55
13	Over payment for the construction work of GSSS Rajgarh(Science Building).	0.22
16	Irregular payment of TA claims.	0.23
22	Excess expenditure rather than the income of rest house.	1.25

30. Market Committee Shimla & Kinnaur, 4/13 to 3/14

Para No.	Brief Description of irregularities	₹(Lacs)
6	Non adjustment of advances	11.47
7	Outstanding recovery of house rent	36.43
10	Loss of income due to short realization of market fees from licencees	0.81
13	Loss of income due to short realization of compounding fees from the non licence holder traders of check posts Shoghi, Neripul, Kuddu and Banipul.	0.91
15	Non depiction of items quantity and price etc in the receipt books.	5.20
20	Non recovery of dishonoured cheques.	1.62
21(क)	Non accountal of income in cash book.	2.62
22	Non verification of amount deposited by cheque/cash in bank a/c No. 12087 & 558.	6.40
26	Loss of income due to short realization of interest on FDRs.	1.50
28	Non accountal of amount deposited in FDRs.	1917.03

31. Market Committee Kullu and Lahaul & Spiti, 4/13 to 3/14

Para No.	Brief Description of irregularities	₹(Lacs)
8	Outstanding recovery of shop rent from various shopkeepers.	19.50
9	Outstanding amount of market fees.	5.62
11	Short realization of compounding fees from various licence holders of check post Bajaura.	0.68
13	Outstanding recovery of market fees from Potato sellers.	3.64
14	Recoverable amount of market fees from M/s Lahaul Potatoes Society.	1.42
18	Unnecessary payment of income tax and penalty to the Income Tax Department.	69.11
20	Non production of utilization certificates against the deposit work.	101.80

32. Market Committee Solan 4/13 to 3/14

Para No.	Brief Description of irregularities	₹(Lacs)
9	Non adjustment of amount on a/c Income Tax Department.	145.41
10	Non recoveries of Bounced Cheques of Market Fees, Rent	13.17

	Recovery etc. and cancellation of registration of traders violating the rules through the Court .	
11	Difference in the amount of refundable security of shops and Godowns.	2.48
13	Outstanding recovery of shop rent.	35.50
14	Non recovery of lease rent from the Terminal Market Parwanoo.	10.82
15	Less recovery of market fees.	4.95
18	Irregular payment to the 15 contract employees of the Committee.	3.71
23	Irregular payment to the Susheel Kumar, Clerk.	0.44

33. e-governance Society(Central Unit) Dharamshala 21-06-08 to 31-03-14

Para No.	Brief Description of irregularities	₹(Lacs)
8	Irregular payment of loan.	32.70
9	Irregular payment for the purchase of Generator Set.	2.43
10	Irregularities on the printing from various firms.	6.18
11	Irregular expenditure from the e-governance fund.	1.67
12	Purchase made without inviting the quotations.	2.03

34. e-governance Society(RLA) Baijnath, 1-9-05 to 31-3-14.

Para No.	Brief Description of irregularities	₹(Lacs)
4	Non accountal of interest accrued from saving account in the cash book.	0.23
7	Irregular payment on repair/POL charges of vehicle	0.58
8	Irregular advance payment for various purpose from the e-governance fund	0.28
12	Irregular payment of electricity bills and telephone bills of office from e-governance fund.	0.82

35. e-governance Society(RLA) Banjar, 11/07 to 3/14

Para No.	Brief Description of irregularities	₹(Lacs)
5	Less deposit of amount in the Govt.Treasury.	0.60
8	The printer purchase by the e-Governance was not entered in the stock register.	0.23
9	Non production of voucher to audit	1.00

36. e-governance Society(RLA), Jawali, 9/05 to 3/14.

Para No.	Brief Description of irregularities	₹(Lacs)
6	Less amount deposited in the central Unit.	4.86
7	Non recoveries of the charges of high security registration number plate/ registration certificate etc.	8.53
9	Irregular expenditure on telephone and electricity bills.	0.64
10	Excess/over payment of electricity bills from e-governance fund.	0.34
12	Purchase made without quotations.	1.38
14	Irregularities on amount spent on purchase of the Air Conditioners and water cooler.	0.69
17	Irregularities on the purchase of stationary from open market.	0.59

37. e-governance Society(RLA)Kandaghat, 29-3-07 to 03/14.

Para No.	Brief Description of irregularities	₹(Lacs)
6	Less remittance of 25% share of income form consumer charges of transport activities in account of the transport department.	0.69
7	Expenditure without codal formalities.	1.67
8	Purchase form private firms without obtaining NOC and also accomplish of the work from the private firms.	1.33
9	Purchase of stationary from private firms without obtaining NOC and also doing the printing work from the same.	0.78
10	Irregular payment of telephone charges to the Tehsildar and Naib Tehsildar.	0.18

38. e-governance Society(RLA) Manali 8/07 to 3/14.

Para No.	Brief Description of irregularities	₹(Lacs)
7	Non deposit of amount in Government treasury	4.96

39. e-governance Society(RLA) Nahan, 4/06 to 3/14.

Para No.	Brief Description of irregularities	₹(Lacs)
6	Non deposit of 25 % of amount received form transport activities in Government treasury.	0.14
9	Irregular expenditure on the payment of telephone bills.	0.14
10	Irregularities on purchase of the Air Conditioners.	0.24
11	Irregular expenditure on the repair of photo state machine.	0.10
14	Purchase of DMP Printer without codal formalities.	0.12

40. e-governance Society(RLA) Paonta Sahib, 4/07 to 3/14.

Para No.	Brief Description of irregularities	₹(Lacs)
6	Non deposit of 25% share of income from User Charges in Government treasury.	7.09
7	Irregularities on purchase of EPBX System Installation.	0.62
9	Irregular expenditure on payments of electricity bills.	3.68
12	Irregularities on supply and installation of the Air Conditioners.	0.24

41. e-governance Society(RLA) Padhar, 3-01-08 to 3/14.

Para No.	Brief Description of irregularities	₹(Lacs)
8	Purchase of computer stationary without invitation of quotations .	0.25

42. e-governance Society(RLA) Palampur, 09/05 to 3/14.

Para No.	Brief Description of irregularities	₹(Lacs)
4 (क)	Non accountal of interest of saving accounts in cash book.	2.10
4 (ख)	Non deposit of service tax in bank.	0.10
4 (ग)	Non accountal of cheques in cash book issued by the Society.	1.68
4 (घ)	Non accountal of income in cash book.	0.19
9	Irregularities found in payment bills of the Society.	1.90
10	Irregularities ins the purchase of goods.	3.11
11	Irregular payment of telephone and electricity bills.	0.53

43. e-governance Society(Central Unit) Rekongpeo 20-4-04 to 31-3-15.

Para No.	Brief Description of irregularities	₹(Lacs)
4(ख)	Less accountal FDR amount in cash book due to showing this amount as closing balance.	15.00
5	Non utilization of fund received for special purpose as on 31-03-15.	10.00
6	Non recovery of amount paid to District Nazir.	2.58
7	Irregular payment to various officers/officials on a/c of mobile phone bills.	0.79
11	Irregular payment from e-governance fund to IT Facilitator, NIELIT (Formerly DOEACC) Sh. Vidya Paul on a/c salary for the month of 10/12 to 15.09.13.	1.26
12	Non production of bills/vouchers of expenditure made from e-governance fund.	4.10
14	Expenditure made on unauthorized activities by the Society.	1.49
15	Purchase of goods from open market without inviting of quotations.	2.52
16	Utilization of items without entries made on stock register.	2.67

44. e-governance society(RLA) Nichar, Bhaba Nagar, 29-11-07 to 3/15.

Para No.	Brief Description of irregularities	₹(Lacs)
7	Non deposit of 25% share of transport activities charges in transports fund.	1.02
9	Utilization of items without their stock entries.	0.82
10	Purchase made from open market without invitation of quotations.	0.53

45. e-governance Society(Kalpa), Rekongpeo, 5-5-05 to 3/15

Para No.	Brief Description of irregularities	₹(Lacs)
6	Non deposit of 25% share of transport activities charges in transports fund.	0.92
7	Deposition of service charges in Central Unit account without accounting in cash book and non reconciliation of the same in Central Unit record.	64.18
9	Purchase made from open market without invitation of quotations.	0.12

46. e-governance sociery(RLA) Pooh, 1-12-07 to 3/15.

Para No.	Brief Description of irregularities	₹(Lacs)
10	Expenditure made on Tehsildar Office from the e-governance fund and no receipt of ₹23001/- in Tehsil office Pooh.	0.39
12	Purchase made from open market without invitation of quotations	0.13

47. e-governance Society Udaypur, 2/06 to 3/15

Para No.	Brief Description of irregularities	₹(Lacs)
9	Less deposit of amount in Govt. Treasury.	0.29

48. e-governance Society(RLA) Nadaun, 9/06 to 3/15.

Para No.	Brief Description of irregularities	₹(Lacs)
8	Less deposit of amount in Govt. Treasury.	4.62
9	Irregular payment on a/c of mobile charges.	0.47

49. e-governance society (RLA) Sarkaghat 1.9.05 to 3/15

Para No.	Brief Description of irregularities	₹(Lacs)
7	Non production of bill/utilization certificates.	5.00

50. e-governance society (RLA) Sunder Nagar, 1-9-05 to 3/15

Para No.	Brief Description of irregularities	₹(Lacs)
4	Non production of details/record related to 25 % of consumer charges deposited in transport account.	2.64
5	Irregular payment from e-governance fund for execution of various works.	1.61
7	Non maintenance of record related to printer cartridges.	0.42
8	Purchase of printer without fulfilling the codal formalities.	0.23
9	Execution of printing work from the private firms without obtaining the NOC from printing and stationery Department.	0.60

51. e-governance society (RLA) Chopal, 8/06 to 3/15

Para No.	Brief Description of irregularities	₹(Lacs)
6	Non deposit of amount in Govt. Treasury.	2.10
7	Late deposit of income.	0.62
8	Non production of record/receipts to the audit.	0.53
9	Non production of expenditure vouchers to the audit.	0.42
10	Irregular payment without fulfilling the codal formalities.	0.33

52. HP Technical Education Board Dharamshala, 4/14 to 3/15

Para No.	Brief Description of irregularities	₹(Lacs)
5	No adjustment of advances as on 31-3-2015.	1.01
8	Non production of utilization certificates.	8.64
9	Non recovery of outstanding amount from HRTC.	15.00
10	Remittance of amount to Director, Technical Education without any reason.	26.35

53. Hamir Utsav Hamirpur, 4/13 to 3/15.

Para No.	Brief Description of irregularities	₹(Lacs)
6	Outstanding recoveries from various departments on a/c advertisements published on magazine/prospectus.	0.80
7	Non payment of cheques received on account of allotment of stalls which were rejected without the prior approval/orders of competent authority.	0.20
9	Non posting of purchased items in stock register.	1.07
10	Non approval of rates paid to various programmes during the Utsav.	0.70

54. Shivratri Fair Baijnath, 21-3-10 to 3/15.

Para No.	Brief Description of irregularities	₹(Lacs)
6	Purchase without quotations.	2.52
7	Irregular payments from Fair Committee Fund.	0.87
8	Excess payments for supply of sound system by the Committee. .	0.32
9	Irregular payments of loan.	1.10
10	Non recovery of advertisement charges advertized in the mela committee magazines.	1.00
12	Non posting of purchased items in stock register.	1.91

13	Non production of bills/vouchers and receipts of actual payment to audit.	2.03
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55. Temple Trust Sh. Ram Gopalji Temple Damtal, 1/13 to 12/14.

Para No.	Brief Description of irregularities	₹(Lacs)
9	No action taken for the recovery of outstanding amount of rent from Plots/Shops and Stone crushers.	29.25
17	Non deposit of income and sale tax retrenched from work bill through challan.	0.18
18	Irregular payment on advertisements.	0.60
24(ख)	Non recovery of penal interest from the contractor.	0.31

56. Temple Trust Sh. Sankat Mochan Taradevi, 1-1-13 to 31-12-14.

Para No.	Brief Description of irregularities	₹(Lacs)
10	Irregularities in purchase of goods made for beautification of parks of temple complex.	2.22
14	Purchase without codal formalities.	0.67
15	Payment of electricity bills of residents from the temple fund.	1.55

57. Temple Trust Sh. Brijeshwari Deviji Kangra 1/13 to 12/14.

Para No.	Brief Description of irregularities	₹(Lacs)
7	Outstanding recoveries of rent from Shops/houses/ Buildings.	1.83
17	Non recovery of penalty for late execution of work.	0.48

58. Temple Trust Shri Baba Balaknath, Shah Talai, 1-1-13 to 31-12-14.

Para No.	Brief Description of irregularities	₹(Lacs)
9	Non receipt of TDS amount deducted from interest earned from FDRs.	1.74
13	Non refund of advances.	0.17
14	Irregular payment of Fair Allowance/Festival Allowance /Honorarium to the employees of the trust.	2.97
19	Irregular payment of electricity bill on "Average Reading" basis.	1.04
20	Non posting of goods purchased for Langar and other purposes and non preparation of details of items issued in the stock register.	1.39

59. Temple Trust Mata Shalooni solan, 1-1-12 to 31-12-14.

Para No.	Brief Description of irregularities	₹(Lacs)
12	Appointments made without the prior approval of competent authorities.	6.72

60. HP Art Culture & Language Academy, 4/14 to 3/15

Para No.	Brief Description of irregularities	₹(Lacs)
7	Non recovery of cassettes and books landed out.	2.34
8	Balance of books published.	15.76
9	Balance of Pahari song cassettes in the stock.	1.96
10	Irregular payment rent for computer centre.	3.58
11	Purchase of Maruti Car K-10 without obtaining the Cabinet approval and the non fixation of mileage.	3.57
12	Irregular payment on purchase of various items without completion of codal formalities.	0.21

61. FFDA Palampur, 4/14 to 3/15

Para No.	Brief Description of irregularities	₹(Lacs)
6	Unspent amount of grant in aid due to non achieving of targets for the year 2014-15.	30.984
8	Non receiving of receipts on a/c grants released to the beneficiaries.	65.299

62. GDC Jukhala, 4/11 to 3/14

Para No.	Brief Description of irregularities	₹(Lacs)
6	Irregular expenditure from the advance sanctioned for students participation in HP University Youth festival Group-II(Folk Dance).	0.14
7	Non remittance of loan raised from Amalgamated fund for payment of electricity bill.	0.82

63. GDC Bharmour, 8/05 to 3/15

Para No.	Brief Description of irregularities	₹(Lacs)
8	Non recovery of computer and internet fund.	0.14
9	Non deposit of amount in College Fund.	0.06

64. . GDC Hamirpur, 4/12 to 3/15

Para No.	Brief Description of irregularities	₹(Lacs)
4(१)	Loss of income due to improper financial management.	1.00
5	Short realization of Sports & Amalgamated fund during the session 2014-15.	0.92
7	Non recovery of late admission fees.	0.36
8	Short realization of Computer Practical Fund.	0.49
10	Irregular payment of electricity bills from Amalgamated fund.	0.59
11	Purchase of items without inviting quotations.	0.84
17	Non recovery of amount lend from the computer fund.	0.95
18	Non receipt of utilization certificate from HP PWD.	18.13
19	Non adjustment of advances well in time.	0.485

65. Wazir Ram Singh GDC Dehri, 4/13 to 3/15

Para No.	Brief Description of irregularities	₹(Lacs)
5(ख)	Regarding less credit of interest on FDRs.	0.63
14	Irregular expenditure from various funds.	0.68
17	Over payment from Amalgamated fund.	0.52
19	Non repayment of loan raised for NSS activities.	0.36

66. GDC Sangrah, 6/06 to 3/15

Para No.	Brief Description of irregularities	₹(Lacs)
9	Non deposit of time barred library security in Amalgamated fund.	0.42
11	Non availing the benefit of 50% rebate in travelling by HRTC Buses	0.04
13	Non deposit of loans sanctioned from various student funds.	0.05
14	Irregular expenditure from Library Security Fund.	0.04
16	Over payment to the Accompanists.	0.03

67. Govt. PG Ayurvedic College Paorola 4/11 to 3/14

Para No.	Brief Description of irregularities	₹(Lacs)
10	Non deposit/less deposit of Govt. fees in Govt. Treasury.	0.13
12	Non adjustment of advances	2.88

68. GDC(Vallabh) Mandi 4/13 to 3/15

Para No.	Brief Description of irregularities	₹(Lacs)
5(क)	Non adjustment of temporary advances.	6.10
8	Outstanding recovery of loan sanctioned for NSS.	0.54
9	Non recovery of loan sanctioned for RUSA examination.	0.15

69. HP University, Shimla-5, period 2011-2012.

Para No.	Brief Description of irregularities	₹(Lacs)
3.1.4	Suspected mis-utilization of UGC Grant-in-aid.	115.82
7	Transport Facilities involving huge loss.	144.76
8	Hostel Facilities involving huge loss.	282.26
16	Irregular transfer of student funds ICDEOL to Main Account of HP University.	1432.87
20	Over payment of pay and allowances to 14 Cooks.	5.00
33	Short realization of fee from various students.	1.51

70. CSKV Palampur, 2013-2014.

Para No.	Brief Description of irregularities	₹(Lacs)
4	Retrenchments and recoveries made during pre-audit.	24.89
5	Outstanding inter-departmental recoveries.	16.49
6	Non adjustment of temporary contingent and deposit works advances.	3883.00
14	Purchase of Riso Master Roll and Risco In Catridges.	2.50
20	Recovery of balance amount from HPSCSC Shimla on account of advances for purchase of cement.	2.83

71. Dr. Y.S. Parmar UHF, Nauni, Solan.

Para No.	Brief Description of irregularities	₹(Lacs)
4	Non adjustment of outstanding advances as on 31-3-14(excluding paid by the internal inspection cell of the University) adjusted up to 30-4-15.	40.38
6	Improper management of Pension Corpus Fund(meager balance as on 31-3-14)	3.83
6.2	Irregular payment of gratuity out of State Scheme.	322.47
17	Expenditure beyond Administrative Approval & Expenditure Sanction.	1.04
30	Incurring of expenditure without budget provision.	139.55
39(1)	Loss of interest due to less credit of interest on the maturity of FDRs.	1.61

Audit conducted by the Local Audit Department under the provision in respective Acts/Rules/Notifications and instructions of the Government

Sr. No	Name of Institutions/ Funds	Act/Letter No./Notification/Instructions
1.	H.P. University, Shimla.	Under Section 29(1) of H.P. University Act, 1970.
2.	Ch. Sarwan Kumar H.P. Krishi Vishav Vidyalya, Palampur.	Under Section 45(3) of H.P. Universities of Agriculture Hort. & Forestry Act read with the provisions relating to audit contained in University's Statutes framed thereunder
3.	Dr. Y.S. Parmar University of Horticulture & Forestry Nauni, Solan	Section 45(3) of H.P. Universities of Agriculture Hort. & Forestry Act read with the provision contained under section 13.2 of the University's Statutes framed there under
4.	H.P. Board of School Education.	Under Section 48(2) - A of H.P. Board of School Education Act, 1968.
5.	H.P. Marketing Board.	U/S 48(2) H.P. A & Hort. Produce Marketing Act, 2005
6.	Market Committees.	Under Section 100 (3) of rules framed under Agriculture Produce Marketing Act – 1971 .
7	Govt Educational	Under Rule 136(b) of H.P. Education Code.
(A)	Institutions(Pupil Funds)	
(B)	Sanchiyaka Accounts of Schools /Colleges	Vide letter No.Fin-2-C(a)-55-6684, dated 9-9-96
8.	H.P. Hindu Public Religious Institutions and charitable Endowments	Under Section 23(2)C(ii) of H.P. Religious institutions and charitable endowments Act, 1984 as amended by notification No. Bhasha-A(D)-3/85-II, dated 17-1-1989 F/B(P-173)
9.	HIMUDA	Notification No.H SG-4(d)1/92-II dated 13-9-04(under Sub Section 3 of Section 28 of H.P. Housing & Urban Development Authority Act, 2004(Act No.9 of 2004)
10.	Municipal Corporation Shimla	Sub Section 3 of Section 161 MC Act 1994 amended made vide Act No. -19. of 2007 - Notification No.1-376/81–Fin(LA)–Vol-4] Date 16.10.2008
11	Nagar Parishads /Panchayats	Sub Section 1 of Section 255 of Municipal Act, 1994-Notification No.1-376/81–Fin(LA)–Vol-4] Date 16.10.2008
12.	H.P. Poly Technical pupil's Fund and ITI's	Vide Rule 7 of notification No.STV(I.T)F(5)-5/85 dated 4-11-1986
13.	H.P. Technical Education Board.	Under Section 20 of H.P. Takniki Shiksha Board, Act 1986
14.	(a) The H.P. State Legal Services Authority.	H.P. State Legal Services Authority & Regulation 1996 under section 8(5)
15.	Tourism Development Board	Under Section 14(2) of H.P. Tourism Development and Registration Act. -2002
16.	Fish Farmer's Development Agency	GIA Rules No.5 (3) notified vide No. Fish-F (5)-1/82-Vol-1 dated 29-3-86.
17.	H.P. Homeopathic Council	Under Rule 26 of H.P. Homeopathic Practitioner Rules, 1983

18.	H.P. Academy of Arts Cultural & Language.	Under Section 20 of Constitution notified vide Govt. Deptt. of Languages & Cultural affairs vide No. LCA(9)-2/84, dated 10-12-1984 F/F.(P-207)
19.	CM Relief Fund/Distt Relief Fund.	Vide instruction No. 8 of the Fund
20.	CM's Sainik Welfare Fund.	Vide Govt. of HP(GAD-E-Section)Notification No. GAD-E(C)8/99 dt.2-11-99
21.	H.P. Sectt. Canteen	Letter No. Per(SA-I)F(6)-1/84, dated 8-5-1998,18-3-88,16-10-99
22.	Mela Festival Accounts	No. Language-C(13)_-2/92-loose, dated 11-5-99 from F.C.-cum-Secy.LAC
23.	H.P. Veterinary Council	Notified in GIA Rules of HP Veterinary Council vide notification No. AHY-A(5)5/86 dated 3-1-94
24.	Board of Ayurveda and Unani System of Medicine.	Letter No. H & FW(c)(1)-21/76 dated 22-6-1977.
25.	H.P. Defence Forces Benevolent Fund Flag Day Fund	Vide Rule no.9 of the Rules for utilization of the fund notified vide notification No.11-58/66-GAD"A" dated 19-10-1977
26.	Rajya Sanik Board Special Fund for R.R. and Sanik Rest House Fund.	Under H.P. Defence Security relief Fund National Security Relief Fund vide instruction No.9.
27.	Small Saving Prize money in all Distt. Distt. Sports Cultural Educational Library & Other Development Fund.	Letter No. Fin(C) 15-25/77(w & M) dated 29-12-1978
28.	E-Governances	Notification no.-TPT-F(1)2/2000 –E-Governance Date -03-09.2005
29.	Indira Gandhi Complex Shimla .	Director Youth Services and Sport vide letter no. -4-31/83 Y.S.S. 4388 Date -09/07/2003 .
30.	Mountaineering Institutions & allied Sports, Manali.	Notification GAD -3 –C (4) -13/76 Date -18.03.1978
31.	HIMCOPS, Shimla	Vide Directorate Police Communication and Technical Services H.P. Vide Letter no. 4142 date -25.03.2011 as decided by meeting at Governing body of HIMCOPS as on 11.03.2011

Directory of the Officers/Officials of the Local Audit Department**(1) Headquarter Office :**

Sr. No.	Name and Designation Address	Office Telephone No.
1.	Sh. Rajesh Sharma, Director	0177-2620757
2.	Sh. Anil Dutt Sharma, Additional Director	0177-2620046
3.	Sh. Padam Singh Kanwar, Deputy Director	0177-2620881
4.	Sh. Suneel Kumar Angra, Deputy Director	0177-2620881
5.	Sh. Gian Chand Sharma, Assistant Director	0177-2620046
6.	Sh. Anil Kumar Sharma, Section Officer	0177-2620046
7.	Sh. Sharwan Kumar, Section Officer	0177-2620881

(2) Resident Audit Schemes of the Local Audit Department, H.P.

Sr. No.	Name & Designation of the Officer Incharge	Name of Resident Audit Schemes where posted	Telephone number
1	Shri Baldev Raj Sharma, Joint Controller	Resident Audit Scheme, Ch. Sarwan Kumar H.P. Kishi Vishava Vidyalya, Plampur	01894-230354
2	Sh. Basant Singh Kanwar, Joint Controller	Resident Audit Scheme, H.P. University, Shimla-5.	0177-2830892
3	Sh. Kashmir Singh Verma, Deputy Controller	Resident Audit Scheme, H.P. Board of School Education, Dharamashala.	01892-229333 Ext.138
4	Sh. Satpal Singh, Deputy Controller	Resident Audit Scheme, Dr. Y.S.Parmar, University of Horticulture & Forestry, Solan.	01792-252171
5	Sh. Sita Ram Sharma, Assistant Controller	Resident Audit Scheme, H.P. Marketing Board Khalini, Shimla-2	0177-2621316
6	Sh. Hardev Singh Shandil, Section Officer	Resident Audit Scheme, Market Committee, Shimla & Kinnaur at Dhalli, Shimla.	0177-2841167
7	Sh. Puneesh Sagar, Section Officer	Resident Audit Scheme, Market Committee, Solan.	01792-230459
8	Sh. Mohinder Kumar, Section Officer	Resident Audit Scheme, Market Committee, Mandi (H.P.)	01907-265592
9	Smt. Indira Verma, Section Officer.	Resident Audit Scheme, Market Committee, Kullu (H.P.)	01902-222208

Annexure - C

Sr. No.	Designation of the post	Number of Posts	Grade pay	Revised Pay scales
1.	Additional Director	1	8400	15600-39100
2.	Joint Director/Joint Controller	2	7800	15600-39100
3.	Deputy Director/Deputy Controller	7	6600	15600-39100
4.	Assistant Director/Assistant Controller	9	5400	15600-39100
5.	Section Officer	37	5000	10300-34800
6.	Junior Auditor	61	3800	10300-34800
7.	Junior Assistant	3	3600	10300-34800
8.	Clerks	4	1900	5910-20200
9.	Driver	2	2000	5910-20200
10	Gestetnor Operator	1	1900	5910-20200
11.	Daftri	1	1900	5910-20200
12	Peons	6	1300	4900-10680
	Total	134		
