

## **Annual Administrative Report of Local Audit Department for the year 2014-15**

### **(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 Farmer's 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 Principal 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 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, Shimla, Sirmaur and Kinnaur 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 and Dehra Circle of Kangra 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 supervise 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. 500/- per working day upto 30-11-2014 and @ Rs. 650/- w.e.f. 01-12-2014 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 <b>Appellate Authority</b>	Local Audit Department Kasumpti, Shimla-9	0177-2620757
2.	Sh. Anil Dutt Sharma, Additional Director, <b>(Public Information Officer)</b>	Local Audit Department Kasumpti, Shimla-9.	0177-2620046
3.	Sh. Basant Singh Kanwar Deputy Director <b>(Assistant Public Information Officer)</b>	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 Vishva Vidyalya, Plampur	Joint Controller(Audit)/Deputy Controller(Audit)	01894-230354
2.	Resident Audit Scheme, H.P. Board of School Education, Dharamashala.	Deputy Controller(Audit)	01892-229333Ext.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, Kangra	Section Officer(Audit)	01892-265195
9.	Resident Audit Scheme, Market Committee, Mandi, (H.P.)	Section Officer(Audit)	01907-265592
10.	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 270 institutions was conducted by the department.

**2. Staff Position:**

The total sanctioned strength of the staff was 132 as on 31.3.2015 out of which 105 were filled up and 27 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	Sanctioned Budget of the department	Actual Expenditure of the department	Govt. Revenue generated in the shape of Audit Fee by the department	Percentage of revenue generated against actual expenditure.
2014-15	7.17 Crore	6.16 Crore	1.31 Crore	21.26 %

#### **5. Serious irregularities detected during 2014-15:**

The following serious irregularities were detected on the basis of audit reports of various institutions issued during the year 2014-15:

#### **1. Municipal Council Bilaspur- 04/2011 to 03/2013**

Para No.	Brief Description of irregularities	₹(lacs)
5.1	Irregular expenditure of Grant-in-aid.	6.08
6	Non recovery of rent and interest thereupon	65.76
7	Non recovery of rent from Rest house and Rehan Basera	2.47
8	Non realization of unutilized amount of advances from HIMUDA for construction of Palika Bazar.	6.89
17	Outstanding recovery of mobile towers establishment and renewal fees.	3.00

#### **2. Municipal Council Chamba- 04/2010 to 03/2013**

Para No.	Brief Description of irregularities	₹(lacs)
7	Non adjustment of advances	9.76
9 (1)	Outstanding recovery of house rent	55.49
9 (2) (I)	Outstanding recovery of rent arrears of buildings, shops and other premises	52.02
9 (2) (II)	Financial loss due to short realization of rent from State Bank.	7.37
9 (2) (V)	Suspected embezzlement due to Non deposit of shop rent in Council's account.	3.54
9 (VIII)	Non Recovery on a/c of auction of Jang Ghar (Banquet hall) from M/s D.K. & Com	26.46
10 (12)	Stock entry of 28 benches not made in the Store Register.	2.51
10 (21)	Wasteful expenditure on Segregation of Solid waste	9.44



	Management	
11 (1)	Excess expenditure on Establishment by violation of Article 53(1)(C) of Municipal Council Act, 1994	43.57
11 (5)	Excess payment on the salaries of the employees.	2.78
12 (1)	Excess payment on a/c revised pension as on 01-01-06.	3.15

### 3. Municipal Council Hamirpur-04/2012 to 03/2014

Para No.	Brief Description of irregularities	₹(lacs)
5 (ख)	Unutilized amount of grant in aid as on 31-03-14.	156.30
9	Outstanding recovery of house rent arrear.	74.95
9 (क)	Showing less amount of house rent arrear in Demand Collection Register	2.46
10(क) व (ग)	Outstanding recovery of Shop rent as on 31-03-14.	72.55
11	Irregular payment of house rent allowance to the various employees.	1.37
15	Financial loss due to non issuance of cement on departmental level.	4.36
19	Non recovery of mobile towers establishment and renewal fees.	2.40

### 4. Municipal Council Jawalamukhi- 04/2012 to 03/2014.

Para No.	Brief Description of irregularities	₹(lacs)
6 (क)	Unspent amount of grant in aid as on 31-03-14.	549.33
6 (ख)	Non submission of utilization certificates related to expenditure.	140.95
7 (क)	Outstanding amount of house rent.	103.81
7 (ख)	Loss due to non realization of house rent at prescribed rates.	10.33
8	Outstanding amount of shop rent	58.94
18	Wasteful expenditure on purchase of GD Hume Pipes.	1.64
19	Irregular payment on salaries and allowances of the employees.	4.56

### 5- Municipal Council Manali-04/2012 to 03/2014

Para No.	Brief Description of irregularities	₹(lacs)
5 (क)	Unspent amount of grant in aid as on 31-03-14.	164.24

5 (ख)	Irregular expenditure of grant in aid on other purposes.	19.24
6	Advances pending for adjustment as on 31-03-14.	3.06
7 (क)	Outstanding recovery of house rent as on 31-03-14.	25.67
7 (ख)	Loss due to non realizing of house rent at enhanced rates.	5.90
7 (घ)	Recovery of shop rent outstanding as on 31-03-14.	84.40
7 (ग)	Outstanding recovery of mobile tower fees from the mobile companies.	1.81
10 (ख)	Non recovery of cement issued to the contractor on departmental level.	0.65
11	Execution of work without obtaining technical sanction from the competent authority.	61.86
12	Outstanding amount of recoverable electricity cess from HPSEB as on 31-03-14.	4.09

#### **6. Municipal Council Nahan-04/2011 to 03/2013.**

<b>Para No.</b>	<b>Brief Description of irregularities</b>	<b>₹(lacs)</b>
5 (3)	Loss of extra income in the shape of interest due to financial mismanagement.	8.65
6 (1)	Non utilization of grant-in-aid.	103.39
8 (1)	Excess expenditure on establishment in violation of specified norms.	404.21
8 (6)	Irregular payment on the salary of contract Drivers.	3.96
9	Non auction of unserviceable/ idle store items.	8.70
22	Irregular payment of arrear of pension.	12.95
24 (1)	Outstanding amount of house rent arrear.	181.35
26 (क)	Outstanding amount of rent from shops/Stalls/Garages.	36.96

#### **7. Municipal Council Santoshgarh-04/2012 to 03/2014.**

<b>Para No.</b>	<b>Brief Description of irregularities</b>	<b>₹(lacs)</b>
6 (ख)(i)	Outstanding recovery of house rent, shop/stall rent and	55.15

(ii)(iii)	Chullah tax.	
6 (ख) (iv)	Outstanding recovery of mobile towers.	66.04
7	Excess payment against sanction budget.	79.62
8 (ख)	Excess payment of house rent allowance to the employees.	0.13
9 (क)	Less deduction of sale tax from the bills of contractors.	1.61
9 (ग,घ,ङ,च)	Excess payment to the Contractor.	0.43

### 8- Municipal Council Sujanpur- 04/2012 to 03/2014

Para No.	Brief Description of irregularities	₹(lacs)
6	Unutilized amount of grant in aid as on 31-03-14.	17.65
7	Irregular payment to the employees on revised pay scale.	2.31
8 (क)	Outstanding recovery of house rent as on 31-3-14.	20.82
9 (क)	Outstanding recovery of rent.	6.88
10 (1)	Outstanding recovery of Tehbazari.	1.56
16 (1)	Non adjustment of advances pertaining to cement supply.	7.36
17 (2)	Non recovery of penalty from the contractor as per contract agreement terms and conditions for incomplete construction work.	3.25

### 9. Municipal Council Sundernagar-04/2011 to 03/2014.

Para No.	Brief Description of irregularities	₹(lacs)
6	Outstanding recovery of house rent.	1.60
7	Non recovery of outstanding shop rent.	19.33
7.2	Non recovery of shops rent of Suket shopping complex	77.16
7.3	Outstanding shop rent shown less in the D&C Register.	3.26
8	Loss due to non affecting increase in house rent rates.	19.86
10	Excess payment of Pension Fund.	1.36
18	Outstanding amount of vehicle charges from the Member Secretary, SADA Ner Chowk.	3.56
22.1	Irregular expenditure on additional and substitute items.	22.90

**10. Municipal Council Nurpur- 04/2011 to 03/2013.**

Para No.	Brief Description of irregularities	₹(lacs)
5	Non utilization of grant in aid as on 31-3-13.	38.91
6	Outstanding recovery of house and shop rents.	34.11
7	Outstanding recovery from Mobile Tower Companies.	0.75
18	Non recovery of income tax from the contractor.	0.36

**11. Municipal Council Poanta Sahib- 04/2012 to 03/2014.**

Para No.	Brief Description of irregularities	₹(lacs)
6 (1)	Blockade of grants due to slow progress in the implementation of plans.	1013.77
6 (6)	Non utilization of grants received in last two years.	52.41
6 (4)	Excess payment beyond the prescribed norms on salary and wages from the grants.	46.05
9	Non recovery of various advances.	43.40
19 (1)	Less accountal of income in cash book.	1.06
19 (2)	Outstanding recovery from the lease holders.	45.75
24	Excess payment on establishment against prescribed provisions.	37.59
19 (2)	Excess/irregular payment on pay and allowances.	45.75
44	Suspected financial loss due to purchase of cement from the open market on higher rate rather than purchasing the same from Govt. undertaking.	6.94
47	Suspected embezzlement of store articles.	21.57

**12. Nagar Panchayat Daulatpur Chowk- 04/2011 to 03/2013 –**

Para No.	Brief Description of irregularities	₹(lacs)
5.1	Non issuance of utilization certificate.	155.84
6	Excess expenditure against sanctioned budget.	50.76

7.2	Outstanding recovery of house rent as on 31-3-13.	21.26
7.3	Outstanding recovery of shops/ stall rent.	0.76
7.7 (i)	Non recovery of security from the shopkeepers.	1.07
9.1	Irregular payment to the Contractor.	8.43

### 13. Nagar Panchayat Gagret- 04/2011 to 03/2013

Para No.	Brief Description of irregularities	₹(lacs)
5.3	Unauthorized expenditure against sanctioned budget.	15.28
6.2 (i)	Outstanding house rent as on 31-03-13.	25.47
6.2 (iii)	Outstanding recovery of shop rent	5.97
8.1	Irregular Payment on extra items without prior approval of competent authority.	5.15
8.2	Irregular payment on deviation in construction work	21.77
8.3	Non deduction of Royalty.	0.33

### 14. Nagar Panchayat Joginder Nagar- 04/2011 to 03/2013.

Para No.	Brief Description of irregularities	₹(lacs)
5 (ग)	Unspent amount of grant in aid as on 31-3-13.	47.44
6 (ख)	Non recovery of house rent.	48.26
6 (ग)	Non recovery of shop rent.	2.44
6 (घ)	Outstanding recovery from mobile companies.	1.41
7 (ख) (ii)	Irregular payment to the employees on a/c of house rent	0.36
8 (क)	Less receipt of cement from the State Civil Supply Corporation.	0.27

### 15. Nagar Panchayat Mehatpur-04/2011 to 03/2013

Para No.	Brief Description of irregularities	₹(lacs)
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5.1	Non issuance of utilization certificates.	280.22
5.3	Less accountal of grants in the cash book.	2.34
5.5	Excess expenditure against sanctioned budget.	206.45
6.1	Outstanding recovery of house rent	210.51
6.2	Non recovery of shops/stalls rent	6.32
6.3	Outstanding recovery of Chullah tax.	4.49
6.4	Non recovery of installation and renewal fee of mobile towers.	1.27
8 (ख)	Excess/irregular payment to the contractor.	0.63

**16. Nagar Panchayat Rewalsar- 04/2011 to 03/2013.**

Para No.	Brief Description of irregularities	₹(lacs)
5 (क)	Unutilized amount of grant in aid as on 31-03-11.	53.15
6 (ख)	Outstanding recovery of house rent.	37.23
6 (घ)	Outstanding recovery of shop rent.	2.48
8(ख)व (ग)	Excess payment to the contractor due to wrong calculation.	0.32
8 (ण)	Misuse of 60 cement bags due to wrong balance in the stock	0.20

**17. Nagar Panchayat Nadaun-04/2012 to 03/2014**

Para No.	Brief Description of irregularities	₹(lacs)
6 (ii)	Unspent amount of Grant in aid as on 31-03-2014	2.71
8	Outstanding recovery of house rent as on 31-03-2014	22.17
9	Outstanding recoveries of shops/Stalls etc. rents.	15.76

**18. Nagar Panchayat Narkanda-04/2011 to 03/2014**

Para No.	Brief Description of irregularities	₹(lacs)
5.1	Unspent amount of Grant in aid as on 31-03-2014	145.14
5.2	Excess expenditure of grants received from Finance Commission on salaries than specified norms.	3.13
5.3	Irregular expenditure of grants received under IDSMT	17.28
5.4	Grants received from D.C./BDO for constructions of Public	4.00

	Toilets remained unspent for the last six years.	
7	Outstanding recovery of house rent as on 31-03-14.	5.14
7 (3)	Loss due to non imposition of house tax on the recommendations of HP Finance Deptt.	3.13
8	Outstanding recoveries of rent arrears as on 31-3-14.	17.86
10 (1)	Outstanding recovery of mobile tower installation fee from mobile companies.	1.24
13	Irregular payment of honorarium to the Nagar Panchayat Secretary/ Patwari.	0.46

#### **19. Nagar Panchayat Srakaghat- 04/2012 to 03/2014**

<b>Para No.</b>	<b>Brief Description of irregularities</b>	<b>₹(lacs)</b>
5 (क)	Unspent amount of grant in aid as on 31-03-14	553.04
6	Outstanding amount of house rent as on 31-03-14.	29.98
6.1	Loss due to non realization of house rent on the prescribed rates.	1.41
6.2	Outstanding recovery of shop rent.	19.28
8 (क)	Irregular/excess payment to the Contractor due to non deduction of rebate as per contract agreement.	0.64
9 (क)	Non recovery of amount from the IPH Deptt. on account of road repair/maintenance.	23.09
11	Excess payment to the contractors by way of payment on higher rates than the departmental justified rates.	0.96
12 (क)	Excess payment to the Contractors due to wrong calculation of (RD) length.	1.85
13	Suspected embezzlement of amount sanctioned for the house construction for the BPL families of the slum areas.	13.40

#### **20. Shri Maha Maya Balasundari Temple Trust Trilokpur-04/2010 to 03/2013.**

<b>Para No.</b>	<b>Brief Description of irregularities</b>	<b>₹(lacs)</b>
16 (क)	Non recovery canteen rent.	4.94
22	Irregular payment of salaries due to excess recruitment of employees against the sanctioned posts.	76.98
25	Irregular payment on account of wrong fixation of annual	1.15

	increment in revised pay scales w.e.f. 01-01-2006.	
27	Irregular payment on pay and allowances due to wrong implementation of revised pay scale w.e.f. 1-01-2006.	1.06
29	Excess payment on pay and allowances to the trust employees due to wrong fixation of salary .	0.62
31	Irregular/excess payment to the daily wage workers due to wrong rates of wages.	7.17
36	Irregular/wasteful expenditure on advertisement etc.	10.36
45	Outstanding recoveries of various advances.	15.71

**21. Temple Trust Shri Jawalamukhi-01/2013 to 12/2013**

Para No.	Brief Description of irregularities	₹(lacs)
5 (ख)	Unpredictable shortfall in funds in the year 2013 in comparison to the year 2012.	116.04
14	Irregular and wrong payment to the trust employees on account of incentives.	24.44
17	Irregular expenditure on advertisement in various magazines.	0.40

**22. Temple Trust Shri Tara Devi Shimla-01/2010 to 12/2013**

Para No.	Brief Description of irregularities	₹(lacs)
5 (ख)	Suspected loss of interest income due to non investment in FD and miss-financial management Suspected	3.28
13 (क)	Excess payment due to wrong calculation of Item “Providing and fixing local Slate 26mm to 20 mm on RCC Surfaces”	11.62
14	Payment without completing codal formalities for Breast Wall from the trust complex.	7.75
15	Non starting of construction work even after the payment for deposit work.	30.00
16	Non receipt of utilization certificate.	4.75
17	Non deduction of income tax, sale tax and labour tax from the contractor’s bills as per rules.	4.66

**23. Shri Sidh Baba Balaknath Temple Trust Deoth Sidh- 01/2012 to 12/2012**



Para No.	Brief Description of irregularities	₹(lacs)
5 (क)	Loss of interest due to investment on less rate of interest.	9.32
10 (ग)	Excess payment to the trust employees on a/c of special allowance.	2.36
13	Unauthorized expenditure on advertisement.	5.77

#### **24. Shri Chaminda Nandikeshwar Temple, Chamunda-01/2012 to 12/2012**

Para No.	Brief Description of irregularities	₹(lacs)
10 (च)	Excess payment to the contractor due to non deduction of water charges from the bill.	1.51
11	Non recovery of income tax and sale tax.	.81

#### **25. Shri Hanuman Temple trust Jakhu- 01/2011 to 12/2012**

Para No.	Brief Description of irregularities	₹(lacs)
5 (क)	Not taking up the matter regarding deduction of TDS on interest earned from Fixed Deposit with the Income Tax Department.	1.00
9	Non deposit of amount received in the Bank.	0.12
10	Payment without completion of codal formalities.	3.78
11	Irregular expenditure on advertisement.	2.76
12	Irregular expenditure on various items without inviting quotations.	0.79
13	Irregular payment to the workers.	0.50

#### **26. International Summer Festival Shimla- 10/2005 to 12/2013.**

Para No.	Brief Description of irregularities.	₹(lacs)
5 (iv)	Suspected embezzlement by making double entry of expenditure in the cash book.	4.70
5 (vi)	Entry not found in the cash book in r/o the expenditure made during the period 10/05 to 03/10.	6.81

5 (vii)	Entry of un-cleared cheques made by the bank on debit/expenditure side and no action taken by the institution in this regard.	3.07
7	Non refund of security from the HPSEB deposited for the electricity connection for the Summer Festival.	1.68
9	Irregular payment for the purchase of mobile phones.	0.67
12	Payment to Doordarshan Shimla without procuring any record/bill/ certificate.	5.80
15	Entry of items purchased for Summer Festival not made in Stock Register.	7.99
17	Non maintenance of record related to advances.	19.34

## **27. Hamir Utsav Hamirpur-04/2011 to 03/2013**

<b>Para No.</b>	<b>Brief Description of irregularities</b>	<b>₹(lacs)</b>
6	Over payment to the Cultural Parties.	0.69
7	Irregular payment to the M/S Sham Paintings Services Nadaun	0.30

## **28. Market Committee Shimla and Kinnaur at Dhalli- 04/2012 to 03/2013**

<b>Para No.</b>	<b>Brief Description of irregularities</b>	<b>₹(lacs)</b>
6	Non adjustment of advances.	4.27
7	Outstanding recovery of arrear of shop rent.	31.13
10	Loss to the Committee due to short realization of market fee from the licence holders/ traders.	0.48
22 (क)	Non accountal of income in cash book.	19.19
22 (ग)	Expenditure not entered in cash book.	12.10
22 (घ)	Double entry made in the cash book.	2.62
21	Loss due to non recovery of shop rent from subcommittee Koti.	3.11
27	Non submission of utilization certificates in respect of deposit work.	154.24

**29. Market Committee Kangra- 04/2012 to 03/2013**

Para No.	Brief Description of irregularities	₹(lacs)
5 (i)	Less credit of interest by the Bank on FDRs.	1.30
6	Non recovery of outstanding arrear of shop rent.	9.85
7	Non recovery of six rooms of Market Yard Kangra	3.94
8	Less recovery of market fees on import value in check post	.94

**30. Market Committee Kullu & Lahaul Spiti at Kullu-04/2012 to 03/2013**

Para No.	Brief Description of irregularities	₹(lacs)
8	Outstanding recoveries of shop rent from the shopkeepers.	19.96
9	Outstanding recovery of market fees.	3.71
10	Less deposit of compound fee in bank received from the check post Bajaura.	0.19
11	Less recovery of compound fees from the non licence holder traders at check post Bajaura and Larji.	0.42

**31. Market Committee Solan-04/2012 to 03/2013**

Para No.	Brief Description of irregularities	₹(lacs)
6	Less recovery of market fees.	4.97
10 (क)	Non production of utilization certificates of deposit work.	104.24
10 (ग)	Amount shown unadjusted in favour of Income Tax Department.	137.94
11 (क)	Non recovery of Bounced Cheques related to Market Fees and Rent Recovery etc. through the Court.	13.17
11 (ख)	Outstanding recovery of shop rent.	24.98
11 (ग)	Non recovery of lease amount of the shops of Terminal Market Parwanoo.	22.10

**32. Market Committee Poatna Sahib 04/2011 to 03/2014**

<b>Para No.</b>	<b>Brief Description of irregularities</b>	<b>₹(lacs)</b>
6	Non accountanl of financial transactions in the cash book.	245.03
9	Over deposit of fund in the Marketing Board against provisions of the Act.	3.68
10	Loss due to non recovery of service charges from the rent of shops/Godowns.	1.88
11	Outstanding arrear of rent of shops and Godowns.	2.57
14	Outstanding recovery of rent fixed by the Tehsildar Recovery.	0.55
15	Non recovery of penalty on shop rent as per provision from the Shopkeepers.	2.70

### **33. Pt. Sant Ram GDC Baijnath-06/2006 to 03/2013**

<b>Para No.</b>	<b>Brief Description of irregularities</b>	<b>₹(lacs)</b>
7	Non recovery of fee as admissible from the students.	0.87
13	Irregular expenditure from Amalgamated fund.	3.36

### **34. Government Degree College Bilaspur-04/2010 to 03/2014**

<b>Para No.</b>	<b>Brief Description of irregularities</b>	<b>₹(lacs)</b>
8	Income from receipts not recorded in fund collection register	0.39
9	Less deposit of income from fee in Govt treasury as shown received in fund collection register.	0.16
10	Irregular payment to Smt Geeta, Daily Wage Worker from Amalgamated fund	0.69
11	Unauthorized payment of loan from Amalgamated fund for payment of office electricity and telephone bills.	3.12

### **35. Government Degree College Daulatpur Chowk, Una -14-09-2006 to 03/2013**

<b>Para No.</b>	<b>Brief Description of irregularities</b>	<b>₹(lacs)</b>
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4	Non recovery of funds from the students	1.24
8	Non deposit of tuition fee in Govt. Treasury.	0.57
9	Non adjustment of funds drawn from various funds.	1.86
10	Non recovery/reimbursement of amount paid on account of electricity, water and telephone bills from amalgamated fund.	2.32
11	Irregular payment from amalgamated fund.	0.68
18	Excess payment out of Magazine fund.	0.71
19	Irregular payment from Library Security.	1.10
22	Irregular expenditure from "Boys Funds"	10.21

### **36. Govt. Sanskrit College Solan. 04/1995 to 03/2014**

<b>Para No.</b>	<b>Brief Description of irregularities</b>	<b>₹(lacs)</b>
6	Loss of extra income in the shape of interest due to financial mismanagement.	4.72
10	Less recovery of Scout & Guide fund from the students.	1.12
16	Irregular payment without approval /sanction of bill from Principal.	0.76
22	Unauthorized expenditure from various funds.	0.33

### **37.Lal Bahadur Shashtri Government Degree College Sarswati Nagar, Shimla 04/2000 to 03/2014.**

<b>Para No.</b>	<b>Brief Description of irregularities</b>	<b>₹(lacs)</b>
6	Non receipt of interest on FDRs.	0.40
8(क)(ख)(ग)	Non adjustment of advances paid out of funds.	3.32
12	Irregular expenditure on purchase of computers.	1.14
13	Irregular transfer of funds from Library security to Amalgamated fund.	1.50
14	Items purchased for annual function without completion of codal formalities and entry of the same not made in stock register.	1.16

### **38. Government Degree College Nahan, Sirmour 04/2012 to 03/2014.**

Para No.	Brief Description of irregularities	₹(lacs)
8(क)	Irregular payment on electricity, water, telephone bills and postage stamps from amalgamated fund.	1.92

**39. Govt Postgraduate Ayurvedic College Paprola, Kangra 04/2011 to 03/2014.**

Para No.	Brief Description of irregularities	₹(lacs)
10	Less deposit of tuition fees in Govt. treasury.	0.13
12	Non adjustment of advances	2.88
13	Purchases not affected in accordance with HP Finance Rules, 2009.	1.06

**40. Rajeev Gandhi Govt. College Chaura maidan Shimla 04/2011 to 03/2014.**

Para No.	Brief Description of irregularities	₹(lacs)
6	Less receipt of interest on FDRs.	0.19
12	Non adjustment of advances issued from various funds.	8.12

**41. Kanwar Durga Chand Govt College Jaisinghpur 06-02-2007 to 03/2013.**

Para No.	Brief Description of irregularities	₹(lacs)
10	Irregular payment from Amalgamated fund and writing off the items of permanent nature without entering them in Asset/Property Register.	0.23

**42. Govt. Sanskrit College Nahan, Sirmour 04/2011 to 03/2014**

Para No.	Brief Description of irregularities	₹(lacs)
6	Non recovery of education fee from the students.	2.01
11 (क)	Irregular payment from the Amalgamated fund.	0.29

**43. Govt. Pharmacy College Rohru, Shimla 08/2005 to 03/2013**

Para No.	Brief Description of irregularities	₹(lacs)
13	Irregular expenditure from student funds on various Investigation Committees.	0.11
14	Non receipt of utilization certificate from HP Board .	13.50
15	Non refund of security amount by the HP Electricity Board.	0.29

#### **44. HP University, Shimla-5 for the period 2010-2011**

Para No.	Brief Description of irregularities	₹(lacs)
3.1.4	Suspected mis-utilisation of UGC Grant-in-Aid	239.59
3.1.5	Short accountal of UGC Grant-in-Aid in Annual Account due to non credit of interest received from Saving Bank and FDRs made from UGC fund.	1.55
3.1.7	Wrong credit of Standard License fee to the Book Adjustment Account.	7.38
3.1.8	Short accountal of Examination Fee.	173.03
3.1.9	Difference of Opening Balance as on 01.04.2010	197.57
12.2	Short receipt of student fund (Regional College and Legal Studies, Dharamshala)	8.01
13(4)	Loss of interest to Pension Fund due to financial mismanagement.	14.87
14(3)	Wrong credit of Leave Salary Contribution to Pension Fund.	10.63
16	Short realization of interest on FDRs due to Deduction of Tax at Source	4.26
17	Retrenchment/Recoveries	17.79

#### **45. Ch. Sarwan Kumar HP Krishi Vishvavidyala Palampur, 2012-2013**

Para No.	Brief Description of irregularities	₹(lacs)
11	Payment/credit of excess interest (approx) in the accounts of G.P.F. account holders during the year 2010-2011.	2.05
13	Huge financial loss in the purchase of Audio & Video system by the COVAS.	13

15	Serious irregularities in the purchase of BOLERO Jeep for KVK, Kukumseri.	6.00
19	Serious irregularities in the adjustment of temporary advance drawn for the development of agriculture farm at RSS, Lari	4.00

**46.Dr. Y.S. Parmar University of Horticulture and Forestry, Nauni, 2012-13:**

Para No.	Brief Description of irregularities	₹(lacs)
4(a),4(b)	Non adjustment of outstanding advances as on 31.03.2013 excluding paid by the internal inspection cell of University	4069
6(a)	Improper management of Pension Corpus Fund (meager balance as on 31-3-2013	1020
6(b)	Improper management of Gratuity corpus	26.32
6(b)	Payment of gratuity during 2012-13 from State Scheme instead of gratuity Corps fund.	242.05
20	Irregular payment of 10 CC claim to Contractor in respect of “Extension of boundary wall along the road upto Police Post at Main Campus, Nauni, Solan, H.P.”-.	0.40
21	Irregular payment of 10 CC claim to Contractor C/o Administrative block at KVK Kandaghat, Distt. Solan, H.P.	1.73
32	Regarding irregular payment of consultancy fee to university employees.	0.92
35(1)(b)	Irregular expenditure without budgetary provisions	23.36
35(8)	Interest loss due to less payment of interest on FDRs	2.89

**47. e-Governance Society Bharmour(RLA) Chamba 04/2009 to 03/2014**

Para No.	Brief Description of irregularities	₹(lacs)
4	Non deposit of amount in Govt. Treasury.	0.70
7	Irregular expenditure on purchase of electricity goods.	0.11
10	Entry of purchased items not made in the store register.	0.26



**48. e-Governance Society (RLA) Bhoranj Hamirpur 08-01-2008 to 03/2014**

<b>Para No.</b>	<b>Brief Description of irregularities</b>	<b>₹(lacs)</b>
5	Purchase of AC machine without prior sanction of competent authority.	0.24
6	Unauthorized expenditure on purchase of chairs.	0.15
7	Irregular expenditure on Driver's salary.	0.69

**49. e-Governance Society (Central Unit) Shimla 07/2006 to 03/2013.**

<b>Para No.</b>	<b>Brief Description of irregularities</b>	<b>₹(lacs)</b>
6 (ख)	Less interest given on FDRs by the bank.	1.73
7	Irregular payment of electricity bills of DC Office Shimla from the e-governance Society.	11.61
8	Irregularities in the payment to HP State Electronic Development Corporation.	2.81
10	Non adjustment advances paid to SDM Chopal and Tehsildar Kumarsain.	1.70
12	Irregular payment to the HP State Electronic Development Corporation for installation/purchase of UPS wiring and Earthing, Lan Cabling and PoP for Sugam-I and Sugam-II.	5.46
16	Irregularities in payment of Small Saving Prize Fund.	1.85

**50. e-Governance society (RLA) Shimla (Rural) 08/2005 to 03/2013.**

<b>Para No.</b>	<b>Brief Description of irregularities</b>	<b>₹(lacs)</b>
6	Regarding expenditure made on purchase of Lap-Top and Printer and entry of the same not made in Property Register.	0.65
8	Irregular expenditure on purchase of Mobile Sets	0.44
10	Non maintenance of record related to refilling of computer cartages and expenditure made on purchase of new cartiges.	0.65
11	Irregularities on the expenditure made on purchase of stationary and other items from the M/s Business Masters,	0.83

	SCO-23 (GF) Middle Bazar, Shimla-I	
12	Irregularities on expenditure made of purchase of Computer and stationery ect. From the M/s Shrestha Consuktancy Shimla.	0.84
13	Utilization of stationary purchased for the office of R.L.A. Shimla(Rural) and Sugam Centre without entering the same in Stock Register.	1.06

**51. e-Governance Society (RLA) Theog, shimla 05/2005 to 03/2014.**

Para No.	Brief Description of irregularities	₹(lacs)
6	Less deposit of the 25% share of income received from Consumer charges with the transport Department as per HP Transport Department Notification	2.28
7	Less deposit of amount of Central Unit share from the income from Consumer Charges to Central Unit Shimla.	2.54
9	Payment of the stationary and other items without entering the same in stock register.	1.66
12	Irregularities in expenditure made on purchase of Computers and Printers.	0.85

**52. e-Governance Society (RLA) Dharamshala, 09/2005 to 03/2013**

Para No.	Brief Description of irregularities	₹(lacs)
8	Less deposit of amount in the Govt. Treasury.	4.42
9	Non recovery of service charges for issuance of Certificate on account of High Security Number Plates.	22.63

**53. e-Governance Society (RLA) Bangana 06/2012 to 03/2014.**

Para No.	Brief Description of irregularities	₹(lacs)
5	Irregularities on purchase of files related to Learner & Regular Driving license, Registration files and irregularities in the sale of the same.	0.28

**54. e-Governance Society (RLA) Barsar 02/2005 to 03/2014**

<b>Para No.</b>	<b>Brief Description of irregularities</b>	<b>₹(lacs)</b>
5	Less deposit of 25% share out of Consumer Charges fund in Transport Department.	5.97
7	Non production of bills/vouchers in support of expenditure made from e-Governance fund.	0.17
10	Non depiction of expenditure details in cash book against amount drawn and non production of record in support of expenditure.	0.07

**55. Fish Farming Development Agency Solan 04/2013 to 03/2013.**

<b>Para No.</b>	<b>Brief Description of irregularities</b>	<b>₹(lacs)</b>
8	Un-utilized amount of grant in aid at the end of the year 2013-14 due to expenditure not made as par target.	14.78
9	Non receipt of acknowledgements in lieu of payment of grants to the beneficiaries.	1.13

**56. Fish Farming Development Agency Kangra 04/2012 to 03/2014.**

<b>Para No.</b>	<b>Brief Description of irregularities</b>	<b>₹(lacs)</b>
6 (क)	Un-utilized amount of grant in aid at the end of the year 2012-13 due to expenditure not made on fixed target.	28.23
6 (ख)	Un-utilized amount of grant in aid at the end of the year 2013-14 due to expenditure not made on fixed target.	36.20
8	Non receipt of acknowledgements in lieu of aids issued to the beneficiaries.	0.17

**57. HP Technical Education Board Dharamshala- 04/2013 to 03/2014**

<b>Para No.</b>	<b>Brief Description of irregularities</b>	<b>₹(lacs)</b>
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8	Non receipt of unspent amount by HPSIDC	0.38
9	Non recovery of penalty from M/s SPS International for delay in supply of answer sheets.	0.48
10	Irregular refund of earnest money.	1.40

#### **58. HP Board of School Education Dharamshala 04/2012 to 03/2013**

<b>Para No.</b>	<b>Brief Description of irregularities</b>	<b>₹(lacs)</b>
3(i)	Difference in Cash book and Bank Accounts since inception of the Board to till date.	87.66
13	Outstanding recovery of examination from the students	3.60
14	Non adjustment of amount received from the Department of education for purchase of books.	840.00
15	Less deposit of amount received during the year.	160.10
16	Non accountal of income received from SOS Magazine Distribution Cell in Board income.	17.18
17	Retrenchments made by the audit in various bills.	3.11
(3)	Non deposit of income received from the Depots.	6.39
22	Irregular payment to the Board employees on account of Secretariat Pay and other allownces.	—
24	Irregular payment of Medical Reimbursement to the retired employees of the Board.	0.58
26(iii)	Short entry of books in Stock Register found by the Actual Verification Committee.	0.32
27	Non adjustment of advances.	2298.64

#### **59. Regional Water Sports Centre Pongdam 04/2011 to 03/2014.**

<b>Para No.</b>	<b>Brief Description of irregularities</b>	<b>₹(lacs)</b>
4 1/4	<b>Non deposit of receipts in bank.</b>	<b>0.36</b>
8	<b>Less receipt of interest on FDRs.</b>	<b>0.12</b>

<b>9</b>	<b>Irregularities in the purchase of electric goods from M/s Pradeep Electrical Kotwali Bazar Hoshiarpur.</b>	<b>0.67</b>
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**60. HIMUDA Headquarter Shimla-2 04/2012 to 03/2013.**

<b>Para No.</b>	<b>Brief Description of irregularities</b>	<b>₹(lacs)</b>
4	Outstanding recovery from ground rent allottees. as on 31-03-2013.	42.98
5	Non adjustment/recoveries of TA, M.R. Claims, and HBA advances pending for many years.	28.91
6	Non adjustment of advances issue to Printing and Stationery Deptt. as on 31-03-13.	2.77
7.1	Showing closing balance in FDRs without verification of facts.	25.04
7.2	Non verification of FD accounts with the certificates from concerned banks.	725.50
7.3	Difference in bank certificate and FD accounts.	61.93
8	Non recovery of arrears from various residential colonies for so many years and no cancellation of allotment thereof.	363.24
8.1	Non forfeiture of earnest money.	18.61
8.2	Less recovery of lease rent.	6.62
8.3	Less recovery of interest from allottees.	1.41
9	Overpayment to the technical officers due to wrong pay fixation of Four Tier Pay Scale	4.68
10	"Advertisement Charges-Display" head debited and "Service Charges head credited against standard accounting principles	8.26
11.2	Non receipt of Gratuity contribution of the employees on deputation from the department concerned	9.67
14	Non depiction of estimated interest liabilities in balance sheet/accounts related to demand survey.	170.81

**61. HIMUDA Division Dharamshala 04/2012 to 03/2013.**

Para No.	Brief Description of irregularities	₹(lacs)
5 (क)	Non adjustment of various advances.	60.63
6	Over expenditure on deposit work	547.79
7 (क)	Outstanding recovery of maintenance charges.	177.99
8	Outstanding recovery of water charges from various residential colonies.	6.73
9	suspected excess payment to the contractor in construction of ITI construction work.	8.22
10	Excess payment to the contractor in the Construction work of "C/O Staff quarter- Construction of staff quarters	3.90
11	Irregular payment to the contractor in the construction work of school building.	1.38
13	Irregular payment to the contractor in the construction work of ITI building Dada Siba.	3.26
14	Unauthorized payment in the construction of Polytechnic building.	20.74
27	Unserviceable materials in the various sub divisions of the Dharamshala Division.	8.36

## 62. HIMUDA Division Mandi, 04/2012 to 03/2013

Para No.	Brief Description of irregularities	₹(lacs)
4	Non adjustment of various advances.	98.70
5	Non recovery of maintenance charges from the house owners of residential colony.	22.40
8	Non recovery of over expenditure made on deposit works of various Departments.	1337.66
9, 10	Suspected over/unauthorized payment to the contractors due to wrong calculation.	0.67
13	Execution of extra and substitute items without prior approval.	2.29
14	Unauthorized payment of salary due to retirement not made on actual date.	0.99

**63. HIMUDA Division Shimla-II 04/2012 to 03/2013**

Para No.	Brief Description of irregularities	₹(lacs)
4 (ख) (1)	Non adjustment of various advances.	14.08
5	Outstanding recovery of maintenance charges and water chargers from the house/plot holders.	27.67
8	Excess payment to the salaries of Beldars.	6.18
10	Non recovery of over payment/expenditure for deposit work	52.93
12 (क)	Irregular payment for execution of excess work than the contractual amount.	21.95
17	Suspected over payment to the contractor due to wrong conversion factor of aluminium.	0.68
18 (क, ख)	Over payment to the contractor on 10CC bill.	0.79
19 (क)	Over payment to the contractor due to double calculation	1.07
19 (घ)	Indirect financial loss due to action not taken as per Contract clause-2 of the agreement.	93.90

**64. HIMUDA Division Parwanoo 04/2012 to 03/2013**

Para No.	Brief Description of irregularities	₹(lacs)
4	Outstanding recoveries from the owners of residential colonies on a/c different charges.	94.36
5	Non recovery of water charges from various residential colonies as on 31-03-2013.	37.70
6	Excess expenditure on Parwanoo Water Supply Scheme as compared to its income	123
6 (ख)	Outstanding recovery of various advances	69.03
7	Non recovery of amount from the Contractor as per clause 2 & 3(a)	21.79

8	Non deposit of sale tax amount.	17.60
9	Non recovery of amount from the Contractor as per clause 2 & 3(a)	11.49
10	Irregular/Excess payment to the Contractor.	15.29
11	Non deposit of labour cess.	12.02
13	Suspected over payment to the Contractor on construction work.	2.31
15	Irregular/Excess payment due to wrong pay fixation.	2.33

#### **65. Indira Gandhi Sports Complex, Shimla-04/2011 to 03/2013**

<b>Para No.</b>	<b>Brief Description of irregularities</b>	<b>₹(lacs)</b>
5	Non receipt of utilization certificates from Public Works Deptt. against various deposit works.	26.51
8	Irregular expenditure on various items without completion of codal formalities.	1.62
9	Non adjustment of advances as on 31-03-2013.	1.07



**Annexure-‘A’**

**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 (A)	Govt Educational Institutions(Pupil Funds)	Under Rule 136(b) of H.P. Education Code.
(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© 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 HIMCOP as on 11.03.2011

**Annexure – B**

**Directory of the Officers/Officials of the Local Audit Department**

**(1) Headquarter Office :**

<b>Sr. No.</b>	<b>Name and Designation Address</b>	<b>Office Telephone No.</b>
1.	Sh. Rajesh Sharma, Director	0177-2620757
2.	Sh. Anil Dutt Sharma, Additional Director	0177-2620046
3.	Sh. Basant Singh Kanwar, Deputy Director	0177-2620881
4.	Sh. Suneel Kumar Angra, Deputy Director	0177-2620881
5.	Sh. Des Raj Chauhan, Assistant Director	0177-2620046
6.	Sh. Lalit Aggarwal, Section Officer	0177-2620881
7.	Sh. Brejinder Mohan Puri, Section Officer	0177-2620046

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

<b>Sr. No.</b>	<b>Name &amp; Designation of the Officer Incharge</b>	<b>Name of Resident Audit Schemes where posted</b>	<b>Telephone number</b>
1	Shri Dharam Singh Chaudhary, Joint Controller	Resident Audit Scheme, Ch. Sarwan Kumar H.P. Kishi Vishava Vidyalya, Plampur	01894-230354
2	Sh. Deena Lal Thakur, 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. Baldev Raj Sharma, Deputy Controller	Resident Audit Scheme, Dr. Y.S. Parmar, University of Horticulture & Forestry, Solan.	01792-252171
5	Sh. Jagjit Singh Patial, Assistant Controller	Resident Audit Scheme, H.P. Marketing Board Khalini, Shimla-2	0177-2621316
6	Smt Meera Gautam, 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. Rajvir Singh, Section Officer	Resident Audit Scheme, Market Committee, Kangra	01892-265195
9	Sh. Mohinder Kumar, Section Officer	Resident Audit Scheme, Market Committee, Mandi (H.P.)	01907-265592
10	Smt. Indira Verma, Section Officer.	Resident Audit Scheme, Market Committee, Kullu (H.P.)	01902-222208

**Annexure - C**

S. 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	35	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
	<b>Total</b>	<b>132</b>		

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