

Government of Himachal Pradesh
Local Audit Department,
Block No. 38, SDA Complex,
Kasumpti, Shimla-171009



Audit and Inspection Report On the
Accounts of Municipal Corporation,
Shimla
For the Period 04/2011 to 03/2013.

Part –I

Para -1 Introduction

(a) Consequent upon the amendment carried out by the Government in sub section 3 of section 161 H P Municipal Act vide Act No. 19 of 2007 in accordance with provisions of Eleventh Finance Commission, the audit of Accounts of Municipal Corporation Shimla has been conducted by of staff of Director-cum- Examiner Local Audit Department as per guidelines contained in Govt. of Himachal Pradesh Finance Department notification No. 1-376/81-Fin(LA) – Vol. IV dated 16.10.08. The accounts of Municipal Corporation Shimla have been converted into double entry system on accrual basis w.e.f. 01.04.2007 and thereafter the accounts are being maintained accordingly.

(b) During the audit period the charge of the office of the Hon'ble Mayor and the Commissioner was held by the following Officers:-

SrNo.	Name	Period	
		From	To
(1)	The Hon'ble Mayor		
1	Smt.Madhu Sood	01.04.2011	04.06.2012
2	Sh. Sanjay Chauhan	05-06-2012	31-3-2013
(2)	The Commissioner		
1	Sh.A.N.Sharma, IPS	01.04.2011	30.11.2011
2	Sh. Onkar Sharma	01-12-2011	03-01-2012
3	Sh. M.P. Sood, HAS	04-01-2012	04-01-2013
4	Sh. Amarjeet Singh, HAS	04-01-2013	31-03-2013

An Overview of the serious irregularities

Sr. No	Brief description of irregularity	Para No.	Amount (₹ in lac)
1.	Non depiction of sundry debtors & liability in the balance sheet	5(b) &5(c)	17.15 &10.72
2.	Loss of interest on FDR's	6(c)	3.61
3.	Non adjustment of outstanding advances as on 31-3-2013.	8	2174.43
4.	Non recovery of Receivables from various tax payers as on 31-3-2013.	9	2089.41

5.	Less accountal of interest on arrears of shops/stalls rent from various lessee.	11(a)	21.90
6.	Non carrying over of Shop Rent from previous year balances.	11(b)	51.89
7.	Less realization of interest and service tax.	11(c)	9.26
8.	Non/less accountal of property tax.	11(d)	73.11
9.	Non recovery of various income of dishonored cheques	11(e)	27.22
10.	Less accountal of installation fee/ annual renewal fee of mobile communication towers.	11(f)	2.55
11.	Irregular payment of Pay & Allowances to the different categories over and above the sanctioned posts.	12(1)(b)	7.96
12.	Overpayment of leave encashment/pay and allowances to the staff.	12(1)(d)(e)(f)(i)(j)(k)	12.55
13.	Over payment of 2.30 lac to various contractors	12(2)(a)	2.30
14.	Irregular payment of service tax and interest thereon.	12(3)(a)	3.12
15.	Irregular reimbursement of Mobile phone Bills	12(3)(d)	0.85
16.	Irregular payment of retainer ship fee to standing counsel	12(3)(f)	12.02
17.	Irregular payment to SHEB Society, Shimla.	12(3)(i)	43.31
18.	Regarding Excess Consumption of Diesel/Petrol & less recovery of private journey	12(4)	6.30
19.	Excess Payment of pensionary benefits.	13(a)	1.25
20.	Wasteful expenditure on the construction of house for stray dog.	14	63.99
21.	Wasteful expenditure on the construction of car parking.	15	13.68

(c) Outstanding old Paras

There are 3495 Nos audit paras/audit requisitions pending for settlement. The detail of pending audit paras /audit requisitions are shown in “**Annexure-1**” enclosed this report.

SrNo	Year	No. Audit requisitions pending for settlement	No. Audit paras i/c sub for paras pending settlement	Total
1	1978-79	241	-	241
2	1979-80	210	-	210
3	1980-81	180	14	194
4	1981-82	141	23	164
5	1982-83	218	27	245
6	1983-84	110	9	119
7	1984-85	102	11	113

8	1985-86	124	13	137
9	1986-87	175	5	180
10	1987-88	266	6	272
11	1988-89	250	9	259
12	1989-90	242	10	252
13	1990-91	135	7	142
14	1991-92	277	16	293
15	1992-93	254	42	296
16	1993-94	Information not available		
17	1994 to 1996	-	173	173
18	1996-2000	-	166	166
19	2000-2009	-	14	14
20	2009-2010	-	14	14
21	2010-2011	-	11	11
	Total	2925	570	3495

The municipal authorities was requested vide audit requisition No. 50 dated 20.12.2014 to submit the year wise annotated reply to the pending audit paras/ audit requisitions but no serious efforts has been made by the authorities to submit the annotated replies and to get these paras settled. Strenuous efforts are, therefore, required to be taken by the authorities for submission of reply and the early settlement of so long outstanding paras.

Part –II

Para 2 Present Audit

The present audit & inspection of the accounts of the Municipal Corporation Shimla for the period 04/2011 to 03/2013 was conducted by the audit party consisting of Sh. Gian Chand Sharma, Assistant Controller. Sh. Hardev Singh Shandil and Sh. Ram Singh Chauhan, Section Officers during the period 01.09.2014 to 21.02.2015 under the overall supervision of Sh. Basant Singh Kanwar, Deputy Director.

The accounts for the month of 09/2011 & 02/2013 was selected for income and 09/2011 and 03/2013 for expenditure for detail checking respectively, the results thereof have been incorporated in the succeeding paragraphs.

The Local Audit Department disclaims any responsibility for any misinformation or non submission of information on the part of auditee.

Para 3 Audit Fee

The audit fee for conducting the audit of accounts of the Municipal Corporation Shimla for the period 04/2011 to 03/2013 has been worked out for ₹ 2, 88,200.00. The Commissioner, Municipal Corporation Shimla was requested vide audit requisition No.72 dated 21.02.2015 to remit the above audit fees in favour of the **Director, Local Audit Department, Block No. 38 SDA Complex, Kasumpti, Shimla-09** at the earliest.

Para 4 Financial Position

(a) The Financial Position of Municipal Corporation Shimla i.e. the Balance Sheet as on 31.03.2012 & 31.03.2013 and the Income & Expenditure Account for the year 2011-12 and 2012-13 as prepared by the Chartered Accountant engaged by the Municipal Corporation Shimla is appended to at **Annexure-A & A-1** of this report.

(b) The detail of closing balance of bank accounts along with the bank reconciliation statement as on 31.03.2012 & 31-3-2013 are appended to at **Annexure- B & B-1**.

(1) The following irregularities have been found in the bank reconciliation statements:-

(i) In the following bank accounts various cheques were shown as issued but the same were not presented for payment upto 31.3.2012 however, no detail of these cheques have been given by M C Shimla:-

Bank Account Number	Amount
State bank of India a/c No.24882	182069
Punjab & Sind Banka/c 16003	44163

(ii) In the following bank accounts various cheques were shown as issued but the same were not presented for payment upto 31.3.2013 however, no detail of these cheques have been given by M C Shimla:-

Bank Account Number	Amount
Punjab National Bank a/c 64284	114000

It is therefore advised that the bank wise details of these cheques may be given and necessary action as warranted under rules may also be taken in respect of these cheques which have not been presented for payment upto 31.03.2012 & 31-3-2013.

Para 5 Balance Sheet:-

The Para 27.4 of Accounts **Manual** of **Municipal Corporation Shimla** provides that the annual report of Municipal Corporation Shimla includes financial statements consisting of:-

1. **Balance Sheet**
2. **Income & Expenditure Statement**
3. **Statement of Cash Flow.**
4. **Receipt & Payment Account**
5. **Notes to Accounts.**
6. **Financial Performance indicators.**

During the course of audit of the accounts of Municipal Corporation Shimla for the year 2011-12 & 2012-13, only the financial statements i.e. Balance Sheet, Income Expenditure Statement, Notes to Accounts were produced before the audit but the Statement of Cash Flow and Receipt & Payment Account for the year 2011-12 & 2012-13 was not supplied to the audit party. Besides this the hard copy of head wise ledger accounts for the year 2011-11 & 2012-13 was also not supplied to audit. From the perusal of Balance Sheet for the year 2011-12 & 2012-13 the following was observed:-

(a) Other Liabilities (Sundry Creditors)

In the Balance Sheet as on 31-3-12 ₹11838.40 and as on 31-3-13 ₹13969.31 lac have been shown, under the head other liabilities pertains to IPH Department & Electricity Deptt. The comparative view of the liability for the year 2011-12 & 2012-13 was as under:-

2011-12

(₹ in Lac)

S.N	Deptt. to whom liability is payable	Amount payable as on 31.03.2011	Addition during the year	Payment during the year (2011-12)	Amount payable as on 31.03.2012
1	I&PH Deptt.	9307.30	2082.85	124.45	11265.70
2	HPSEB Deptt.	629.60	76.75	133.65	572.70
	Total	9936.90	2159.60	258.10	11838.40

2012-13

(₹ in Lac)

S.N	Deptt. to whom liability is payable	Amount payable as on 31.03.2012	Addition during the year	Payment during the year (2012-13)	Amount payable as on 31.03.2013
1	I&PH Deptt.	11265.70	2311.12	36.21	13540.61
2	HPSEB Deptt.	572.70	98.75	242.75	428.70
	Total	11838.40	2409.87	278.96	13969.31

The authorities are advised to make adequate budget provisions to secure huge amount of liabilities in order to avoid penalties etc.

(b) Non depiction of sundry debtors amounting to ₹17.15 lac:

As per the information supplied by the Architect Planner of M.C. Shimla vide their letter No. 35 dated 3-1-15 ₹17,15,000/- has been outstanding on a/c of installation fee/ annual renewal fee of mobile towers for the year 2011-12 & 2012-13 but the same was not shown in the balance sheet of concerned years. The year wise detail is given below:-

Year	Opening Balance	Current Demand	Total	Total Collection during the year	Balance
2011-12	12,45,000	5,17,500	17,62,500	5,12,500	12,50,000
2012-13	12,50,000	5,42,500	17,92,500	13,27,500	4,65,000

(c) Non depiction of liabilities amounting to ₹10.72:

Audit fee amounting to ₹1072750-00 payable to the Local Audit Department, H.P. for the period 4/2000 to 3/2011 as per detail given below has not shown liabilities in the balance sheet as on 31-3-2013. Moreover no provision has been made for the audit fee for the year 2011-12 & 2012-13:-

Audit period	Amount of audit fee
4/2000 to 3/2009	816550-00
4/2009 to 3/2010	130800-00
4/2010 to 3/2011	125400-00
Total	1072750-00

(d) Difference of ₹ 349.07lacs and ₹ 106.90 lacs between the Outstanding Statement Supplied by different Deptt./Branches and the Sundry Debtors Schedule –B 15 of the Balance Sheet as on 31.03.2012 & 31-3-2013respectively:-

While checking the Sundry Debtors **Schedule-B 15** which is **Annexed to C- & C-1** of the Balance Sheet as on 31.03.2012, it has been noticed that there is a difference of **₹349.07** the detail of which is given below between the amount outstanding as per statement supplied by the different branches/departments of the Municipal Corporation and the amount shown in the Balance Sheet. Similarly there is difference of **₹ (-)106.90** as on 31-3-2013. So necessary compilation/ rectification/correction should be done by the Municipal authorities. In future this type of mistake should be avoided so that the Balance Sheet of the Corporation should reflect the true and fair view.

2011-12					
Statement showing the difference between the Statement supplied by the branches/Deptt. and Balance Sheet of the Municipal Corporation					
SrNo	Particulars	Balance as per Statement supplied by the concerned Deptt.	Balance as per Balance Sheet Sundry Debtor Schedule B-15	Difference	Remarks
1	Show Tax	11.36	4.94	6.42	Annexure –C-2
2	Rent	412.47	326.28	86.19	Annexure – C-3
3	Water Charges	469.99	451.40	18.59	Annexure – C-4
4	Property Tax, Sewerage Tax & Water Tax	552.76	314.89	237.87	Annexure –C- 5
	Total	1446.58	1097.51	349.07	
2012-13					
Statement showing the difference between the Statement supplied by the branches/Deptt. and Balance Sheet of the Municipal Corporation					
SrNo	Particulars	Balance as per Statement supplied by the concerned Deptt.	Balance as per Balance Sheet Sundry Debtor Schedule B-15	Difference	Remarks
1	Show Tax	11.39	6.10	5.29	Annexure – C-5
2	Rent	395.75	241.76	153.99	Annexure –C-3
3	Water Charges	468.47	449.89	18.58	Annexure – C-4
4	Property Tax, Sewerage Tax & Water Tax	756.10	1040.86	(-)284.76	Annexure – C-5
	Total	1631.71	1738.61	(-)106.90	

(e) Difference of ₹97.76 lacs & ₹ 161.31 lacs between Earmarked Funds i.e. Pension Fund, General Provident Fund and Contributory Pension Scheme as depicted in the Balance Sheet and as per books of accounts as on 31-3-12 & 31-3-2013 respectively.

As per well established accounting practice and accounting standard, the balance sheet should depict the true & correct position of the organization. However, during checking of the balance sheet of Municipal Corporation Shimla as on 31.03.2012 viz a viz the books of accounts of Pension Fund, General Provident Fund and Contributory Pension Scheme, it has been noticed that there is difference of ₹ **97,76,668.56** between the figures as depicted in the balance sheet under the head Earmarked Funds of this report of Pension Fund, General Provident Fund and Contributory Pension Scheme **(Schedule – B- 2 which is appended to Annexure – D)** and as shown in the books of accounts of these schemes. The detail of which is given below:-

Year-2011-12					
Name of Fund	CLOSING BALANCE AS PER CASH BOOK	FDR CLOSING BALANCE As per FDR Register.	TOTAL(CLOSING BALANCE+FD R C.BAL)	CLOSING BALANCE AS PER SCHEDULE – B2 as mentioned in the Balance Sheet	DIFFERENCE
1	2	3	4 (2 + 3)	5	6 (4 – 5)
Pension Fund	3369406.76	---	3369406.76	1375978	(+)1993428.76
GPF	7237441.68	166933214.00	174170655.68	184410134	(-)10239478.32
CPS	993340.00	36620806.00	37614146.00	39144765	(-)1530619.00
TOTAL	11600188.44	203554020.00	215154208.44	224930877.00	(-)9776668.56

Similarly there is a difference of Rs. **16131322-00** between the figures as depicted in the balance sheet under the head Earmarked Funds of this report of Pension Fund, General Provident Fund and Contributory Pension Scheme **(Schedule – B-2 which is appended to Annexure – D-1)** and as shown in the books of accounts of these schemes as on 31-3-2013. The detail of which is given below:-

Year-2012-13					
Name of Fund	CLOSING BALANCE AS PER CASH BOOK	FDR CLOSING BALANCE As per FDR Register.	TOTAL(CLOSING BALANCE+FD R C.BAL)	CLOSING BALANCE AS PER SCHEDULE – B2 as mentioned in the Balance Sheet	DIFFERENCE
1	2	3	4 (2 + 3)	5	6 (4 – 5)
Pension Fund	4298966	--	4298966	4514860	(-)215894
GPF	6603427	175000000	181603427	194731853	(-)13128426
CPS	2695592	51452552	54148144	56935146	(-)2787002
TOTAL	13597985	226452552	240050537	256181859	(-)16131322

(f) Liabilities under the head “Grant, Contribution for Specific Purposes” shown less by ₹5.00 lac.

During the year 2011-12, ₹10,00,000-00 received from The Deputy Commissioner, Shimla under the MP LAD scheme for the construction of parking in the Ganj Bazar in the back side of D.D.U Hospital, Shimla. Out of this grant Rs.5,00,000-00 has been paid to HIMUDA, Shimla vide Voucher No. 1507 dated 7-9-2011 as deposit work for the construction of car parking in the Ganj Bazar in the back side of the D.D.U. Hospital, Shimla. From the perusal of the Grant-in-aid register for the year 2011-12,(Page-40) It was found that Corporation has sent utilization certificate of Rs.5,00,000-00 to the Deputy Commissioner, Shimla whereas the utilization certificate has to be sent only after the adjustment of advance from HIMUDA. In this way payment of Rs.5,00,000-00 as advance to the HIMUDA has been shown as expenditure wrongly which effect the true and fair position of liability under the head “Grants, Contribution for Specific purposes” in the balance sheet of 2011-12 which may be correct now.

Para 6 Fixed Deposit Receipts

(a) The Municipal Corporation, Shimla has a balance of ₹720410327 in FDRs as on 31 .03.2012, the detail of which is as follows:-

Detail Of Investment		
Name of Fund	Amount	Remarks
MC Fund Investment	150789588	FDRs wise detail is given at Annexure - E (1) attached.
GP Fund Investment	166933214	Annexure - E (2)
CPS Investment	36620806	Annexure - E (3)
JNNURM INVESTMENT	366066719	Annexure - E (4)
Total	720410327	

(b) The Municipal Corporation Shimla has a balance of ₹741848832.45 in FDRs as on 31 .03.2013, the detail of which is as follows:-

Detail Of Investment		
Name of Fund	Amount	Remarks
MC Fund Investment	94583119.99	FDRs wise detail is given at Annexure - F (1) attached.
GP Fund Investment	175000000.00	Annexure - F (2)
CPS Investment	51452552.00	Annexure - F (3)
M.C. (Grant) Investment	36774003.00	Annexure - F (4)
JNNURM INVESTMENT	384039157.46	Annexure - F (5)
Total	741848832.45	

(c) **Less interest on FDR's amount to ₹3,61,483 /-**

While checking the interest on FDR's for the year 2011-12 & 2012-13 it has been found that interest amounting to ₹3,61,483 /- has been received less due to non compounding of interest quarterly as per statement attached at **Annexure - G**. The audit has sought necessary clarification on the above point vide Audit Requisition No. 5 dated 15-09-2014 but no information has been received till the completion of audit. Therefore, ₹3,61,483 may be recovered from the concerned bank under intimation to audit.

(d) While checking the FDR records of the Corporation, it is observed that FDRs are made for shorter period by the M C Shimla. As a result of which the M C Shimla is getting lesser interest i.e around 5.05% on these FDRs. It is pertinent to mention here that the Corporation had sufficient funds in various accounts for incurring for its day to expenditure and thus additional funds could easily have been invested for longer period., however, the MC authorities has invested the funds in shorter period FDRs. As a result of which the Corporation has suffered loss on account of loss of interest because shorter period FDRs yield lesser interest as compare of longer period FDRs. Therefore, the reasons for investing the funds in shorter period FDRs may be pointed out and compliance may be shown to audit.

(e) **Loss of interest amounting to ₹ 1.17 lac due to premature of F.D.R's:-**

During the checking of F.D.R. Register of General Provident Fund (Page -12) it was found that ₹.50.00lac have been invested in the fixed deposit receipt No.35030 on dated 30-4-2011 @ of 9.75% in the State Bank of Patiala, Shimla for One year having maturity value ₹55,05,616-00. The said F.D.R. has been pre matured on 26-4-2012 just 4 days before maturity date i.e. 30-4-2012 and received ₹53,88,544-00. In this way Municipal Corporation has suffered a substantial loss of interest of ₹1,17,072-00 which may be explained to audit.

(f) **Inefficient financial management of various funds:**

During the checking of following bank accounts it was found that a huge amount of various funds invested in the saving accounts earning low rate of interest instead of investing the same in the fixed deposit receipt earning higher rate of interest which result a substantial loss of interest to Corporation which may be explained to audit:-

Name of the Bank	A/C No.	Name of the Fund	Closing Balance as on	Closing Balance
Indian Bank	0828450461	Loan account	31-3-11	18834829-50
			31-3-12	19507729-50
			31-3-13	6490081-50
State Bank of India	2658090	Abattoir account	31-3-11	16688380-00
			31-3-12	16788672-00
			31-3-13	18512686-00

Para 7 Grant in Aid

The statement showing the position of GIA received, expenditure incurred there against along with unspent balance during the period 2011-12 & 2012-13 was supplied by the MC Authorities to audit which is shown at **Annexure- H & H-1**. The

following prima-facie discrepancies have been noticed while checking above grant-in-aid statement and other related record of the Corporation.

(a) In the statement of grant-in-aid the closing balance as on 31.03.2012 has been shown as ₹52,09,00,907/-, however in the balance sheet of M C Shimla as on 31.03.2012, the closing balance under this head of account has been shown as ₹60,94,81,573/- on said date **(Schedule B-4 which is appended to in Annexure- I of this report)**. Thus there is a difference of ₹8,85,80,666/- in the grant-in-aid statement and in the balance sheet under this head of account on that date. While checking the related record in the audit, it has been noticed that in the balance interest accrued/received on grants investment has been capitalized and added to in balances sheet whereas in the grant –in -aid statement supplied by the M C authorities interest accrued/received in the grants investment does not appear to have been added in the grant-in- aid statement of various schemes. It has also been noticed that in the balance sheet the figure of total expenditure incurred out of grant-in-aid during the year 2011-12 has been shown as ₹20,64,13,622/- whereas in the grant-in-aid statement this figure has been shown as ₹28,79,31,954/-. Apart from above, a further scrutiny of related record of the grant-in-aid reveals that the above difference may be due to other reasons also.

(b) In the grant-in-aid statement the closing balance as on 31.03.2013 has been shown as ₹52,58,78,612/-, however in the balance sheet of M C Shimla as on 31.03.2013, the closing balance under this head of account has been shown as ₹65,39,51,447/- on said date **(Schedule B-4 which is appended to in Annexure-I-1 of this report)**. Thus there is a difference of ₹12,88,72,835/- in the grant-in-aid statement and in the balance sheet under this head of account on that date. While checking the related record in the audit, it has been noticed that in the balance interest accrued/received on grants investment has been capitalized and added to in balances sheet whereas in the grant –in -aid statement supplied by the M C authorities interest accrued/received in the grants investment does not appear to have been added in the grant-in- aid statement of various schemes. It has also been noticed that in the balance sheet the figure of total expenditure incurred out of grant-in-aid during the year 2012-13 has been shown as ₹ 13,81,51,240 whereas in the grant-in-aid statement this figure has been shown as ₹ 27,71,60,727. Apart from above, a further scrutiny of related record of the grant-in-aid reveals that the above difference may be due to other reasons also.

Para 8 Non adjustment of outstanding advances amounting to ₹ 2458.32 lac as on 31-3-12 & ₹2174.43 lac as on 31-3-2013.

As per balance sheet (Schedule B-18 which is appended to in Annexure- J & J-1 of this report). of Municipal Corporation Shimla as on 31.03.2012 & 31-3-2013, advances amounting to ₹ 2458.32lacs & ₹ 2174.43 lac were lying unadjusted as on that date respectively. The perusal of the outstanding advances reveals that no serious efforts have been made by the M C Shimla to get these advances adjusted. Non adjustment of advance is a serious lapse on the part of the officers/officials. The authorities are therefore, advised to get these long outstanding advances adjusted in a time bound manner. Special drive needs to be carried out to adjust the outstanding advances of HODs against whom a huge amount i.e. ₹1512.05 lacs were lying pending for adjustment as on 31-3-2013. The brief detail of unadjusted advances as on 31.03.2012 & 31-3-2013 are as under:-

2011-12		
Sr No	Particulars	Amount of outstanding advance as on 31.03.12
1	Advances to Employees	1788443
2	Advances to HOD	144282714
3	Advances to Suppliers (Store)	2548835
4	Advances to Suppliers and Contractors (Public Works)	698750
5	Advance to Others-Advance against Projects	53017213
6	Advance to Others-Advance against Scheme	4968820
7	Advance to others-Deposit with External agencies (Electricity)	22400086
8	Advance to others-Deposit with External agencies(Telephones)	8621
9	Deposit with External Agencies-Water	16116827
10	Deposit with External Agencies-Petrol Pumps	2200
	Total	₹245832509
2012-13		
Sr No	Particulars	Amount of outstanding advance as on 31.03.13
1	Advances to Employees	2932330
2	Advances to HOD	151205642
3	Advances to Suppliers (Store)	8124375
4	Advances to Suppliers and Contractors (Public Works)	698750

5	Advance to Others-Advance against Projects	12808626
6	Advance to Others-Advance against Scheme	4968820
7	Advance to others-Deposit with External agencies (Electricity)	20551684
8	Advance to others-Deposit with External agencies(Telephones)	8621
9	Deposit with External Agencies-Water	16116827
10	Deposit with External Agencies-Petrol Pumps	2200
11	Deposit with External Agencies-others	25887
	Total	₹217443762

Para 9: Non recovery of Receivables amounting to ₹ 1480.09 lacs as on 31-3-12 and ₹2089.41 as on 31-3-13 from various tax payers

As per balance sheet (Schedule B-15 which is appended to in Annexure –C & C-1 of this report) of M C Shimla, arrear of ₹1480.09 lacs as on 31-3-12 and ₹2089.81 as on 31-3-13 were outstanding for recovery from various sources as per detail given below:-

	2011-12	
1	Taxes	31983958
2	Water Charges	45140948
3	Medical Waste Disposal Charges	2723553
4	Rent from property	32628320
5	Other arrears (interest accrued on investments and from employees etc.)	35533143
	Total	148009922
	2012-13	
1	Taxes	104696449
2	Water Charges	44989185
3	Medical Waste Disposal Charges	3040545
4	Rent from property	24176369
5	Other arrears (interest accrued on investments and from employees etc.)	32038918
	Total	₹208941466

It is therefore, advised that strenuous efforts should be taken to recover these outstanding dues at the earliest and compliance shown to audit.

**Para 10 Comparative View of Financial Position
(Income & Expenditure) for the last two
years**

Income

(₹ in Lac)

Sr.No	Particulars	2011-12 (₹)	2012-13 (₹)	% Increase/Decrease
1	Tax Revenue	978.56	1033.28	5.59 %
2	Assigned Revenue and compensation.	1284.96	1538.96	19.76%
3	Rental Income from Municipal Properties.	221.68	228.17	2.92%
4	Fee & User Charges.	1377.35	1802.22	30.84%
5	Sale & Hire Charges	6.64	34.72	422.89%
6	Revenue Grants, Contribution & Subsidies	1403.34	1108.50	-21%
7	Misc. Income	180.26	169.36	29.91%
	Total	5452.79	5915.21	

Expenditure

(₹ in Lac)

Sr.No	Particulars	2011-12 (₹)	2012-13 (₹)	% Increase/Decrease
1	Establishment Expenses	3342.38	3748.42	12.14 %
2	Administrative Expenses	193.77	231.68	19.56 %
3	Operation & Maintenance Expenses	2945.44	3109.88	5.58 %
4	Interest & Finance Expenses	77.89	24.16	-37.96%
5	Programme Expenses	0.72	1.44	100 %
6	Revenue Grants, Contribution & Subsidies	1.72	18.64	
7	Others (Provisions & Depreciation etc.)	1651.01	1573.01	
	Total	8212.93	8707.23	
	Deficit	(2760.14)	(2792.02)	
	Prior period Items	(49.75)	(-21.90)	
	Net Deficit	(2809.89)	(2813.92)	

From the above comparative position, it is clear that huge deficit has been found in the state of affairs of the Corporation during the current as well as in the previous years which needs special attention of the authorities. The comparative view of figures of

income & expenditure of the Corporation during past years reveals that there is increase in the establishment expenditure and administrative expenditure in the year 2012-13 as compare to previous year's expenditure under this head of account. It is therefore suggested that apart from taking other measures as feel necessary by the Corporation, the following important measures should also be adhered to increase in the income and reduce the expenditure of the corporation.

- (i) Periodical review of recovery of arrears of Property Tax, Water charges, Property Rent etc. by fixing targets for the same**
- (ii) Creation of Income generating assets like Shops, Community Centers, Commercial Complex etc. by utilizing the capital grant in aid with in stipulated period.**
- (iii) Fixing of water rates in such a manner so that at least cost of water and operation and maintenance charges are recovered.**
- (iv) The sale of water on average consumption may be stopped by applying the provisions contained in section 172(1) of the HP Municipal Act 1994 i.e the Consumer may be asked to provide water meters at their own cost.**
- (v) Providing water meter at branch level by giving sufficient protection in order to avoid water theft and to save the time of meter reader.**
- (vi) Conversion of commercial water connection into domestic connection only on submission of completion plan of complete building instead of single storey or otherwise.**
- (vii) Water losses due to leakage may be brought to zero by giving earnest attention towards it.**
- (ix) Exploring the possibilities for charging fee with regard to lighting as per the provisions of Section 85(1) of the HP MC Act 1994 since the corporation is incurring heavy expenditure on the payment of street light bills.**
- (x) Exploring the possibility for charging fee with regard to scavenging.**
- (xi) Exploring the possibilities for outsourcing of non core activities.**
- (xii) Existing Man power to be utilized to its maximum capacity in most economic and beneficial way.**
- (xiii) Rationalization of staffing pattern and fixing responsibilities of Heads of the Section /Deptt to achieve required progress of work.**
- (xiv) Organizing Training Programmes and refresher courses to the employees regarding computer application in day to day activities of the organization.**
- (xv) Making purchases in a most economic & competitive manner.**

Para 11 Income

The main constitute of the income of the Municipal Corporation are Govt. Grant in aid, income from Taxes, water charges, rent from property of the Corporation & other misc. income etc. During the test check of income of the Corporation the following major irregularities have been noticed which may please be attended to and compliance shown to audit.

(a) Less accountal of interest amounting to ₹21.90 lacs on arrears of shops/stalls rent from various lessee.

As per decision taken by the house in its meeting held on 29.11.08, it has been decided vide Resolution No. 3(31) that w.e.f 1.4.09 interest @ 8% will be charged from those lessee of shops/stalls of the Corporation who do not pay rent of shops/stalls with in prescribed time limit. But during the test check of Demand & Collection Register of shops/stalls rent for the year 2011-12 & 2012-13, it is observed that different cases shown in the **Annexure -K** the amount of interest due on arrears was not accounted for i.e. it was not raised/carried over or less raised/carried over, which was against the instructions issued vide above resolution of the house. Resultantly, interest of ₹2190639/- on account of arrears from shops/stalls was less accounted for in the accounts which may be justified and after conducting the scrutiny of each case the same may be got raised/recovered from the lessee and compliance may also be shown to audit. It is further added that necessary scrutiny in respect of other such cases may also be conducted by the Corporation at its own level and required action may be taken accordingly.

(b) Non carrying over of Shop Rent of ₹ 51.89 lacs from previous year balances

While conducting the test check of rent revenue register, it has been observed that cases shown in the **Annexure-L** the closing balances of lease rent was either less carried over or not carried over to the next year i.e 2011-12 from the year 2010-11 and 2012-13 from the year 2011-12. The non/less carrying over of closing balance of rent had resulted into less accountal of rent revenue amounted to ₹ 5189970/- in the books of accounts. The reasons for this discrepancy may be intimated to audit besides doing the needful. It is further added that necessary scrutiny in respect of other such cases may also be conducted by the Corporation at its own level and required action may be taken accordingly.

(c) **Less realization of interest and service Tax amounting to ₹9.26 lac.**

(i) **Less realization of interest amounting to ₹753857-00:-**

During the checking of lease account No.144 of H.P. State Electricity Board for the year 2012-13 it was found that interest on the arrear of rent has been calculated ₹12,38,347/- (1169320 interest realized +69027 closing balance) instead of ₹19,92,204/- resulting into less realization of interest income amounting to ₹7,53,857.00 which may be recovered now under intimation to audit. Calculation of interest due is as under:-

Year	Opening Balance	Current demand	Total Arrear	Interest Due @8%	Remarks
2009-10	3221181	1689870	4911051	392884	
2010-11	4911051	1689870	6600921	528073	
2011-12	6600921	2080375	8681296	694503	
2012-13(1-4-12 to 15-10-12) 198 days	8681296	--	8681296	376744	Arrear paid & adjusted as on 15-10-2012.
			Total interest due	1992204	

ii) **Less realization of service Tax amounting to ₹172415-00:-**

During the checking the lease account of H.P. State electricity Board it was found that service tax on the lease money was calculated ₹690310/- instead of ₹862725/- resulting to less realization of service tax amounting to ₹172415-00 which may be recovered now under intimation to audit. Calculation of service Tax due is as under:-

Year	Lease money	Service Tax @12.36%
2007-08(1-6-07 to 31-3-08)	763589	78649-00
2008-09	883564	109208-00
2009-10	1689870	208867-00
2010-11	1689870	208867-00
2011-12	2080375	257134-00
	Total	₹862725-00

(d) Non/Less accountal of Property Tax amounting to ₹ 73.11lakh.

i) Less realization of property tax amounting to ₹424628.

During the checking of Assessment Register of Ward No.22 Account No.165/165(I.D. No. 12250165) of Sh. Ramesh Chand Thakur and Sh. Suresh Chand Thakur Bharata Sadan it was found that annual value of the above house was revised vide Secretary (Tax) order dated 3-7-09 as under :-

1-4-05 to 30-6-05 @ ₹604800-00 P.A.
1-7-05 to 30-9-05 @ ₹2872800-00 P.A.
1-10-05 to 31-12-06 @ ₹3132000-00P.A.
1-1-07 to 31-3-07 @ ₹3177360-00P.A.

Due to revision of annual value vide order dated 3-7-09 the corporation has raised less demand amounting to **₹424628/-** as per detail given below which may recovered now under intimation to audit:-

Period	Demand due	Demand raised	Difference
1-4-05 to 30-6-05	22680 @90720/-P.A.	39433+16753=56186	(-)33506
1-7-05 to 30-9-05	107730 @430920/-P.A.	39433+85050=124483	(-)16753
1-10-05 to 31-12-06	587250 @469800/-P.A.	197166+48600=245766	341484
1-1-07 to 31-3-07	119151 @476604/-P.A.	39433+1701=41134	78017
		Less demand raised	369242/-
		Sewerage Tax @15%	55386/-
		Total less demand raised	424628/-

ii) Less carrying over of property tax of amounting to ₹40.12 lac due to calculation mistake:-

While conducting the test check of property tax Register, it has observed that cases shown in the **Annexure -M** the closing balances of property tax as on 31-3-12 were not worked out correctly which result less carrying over of closing balances of property tax amounting to **₹40,12,687.00** in the books of accounts. The reasons for this discrepancy may be intimated to audit besides doing the needful. It is further added that necessary scrutiny in respect of other such cases may also be conducted by the corporation at its own level and required action may be taken accordingly.

iii) Less accountal of interest amounting to ₹ 2,48,271 on the outstanding balances of property tax:-

As per section 121 of the H.P. Municipal Corporation Act, 1994, if the tax or fee is not paid within one month of the due date, an interest at the rate of one percent per month shall be charged for every calendar month or part there-of. During the test check of tax revenue, the cases shown in the **Annexure-N** have come to the notice of the audit wherein the interest had not been calculated as per the provisions of above Section which has resulted less accountal of **₹248271** on outstanding amount of property tax. It is thereof, advised that the matter may be investigated by the Corporation at their own level and necessary rectification/correction may be carried out in the relevant account. In addition to above similar action is also needed to be taken as by the corporation at their own level in respect of other account of property tax.

iv) Non realization of Property tax amounting to ₹13,28,466.

While conducting the test check of property tax, it has observed that cases shown at **Annexure-O** the Annual value of property was assessed in Assessment Register but no demand was raised for property tax and sewerage tax. Non raising of demand for property tax had resulted into non accountal of tax revenue amounting to **₹13,28,466** in the books of accounts. The reasons for this discrepancy may be intimated to audit besides doing the needful. It is further added that necessary scrutiny in respect of other such cases may also be conducted by the corporation at its own level and required action may be taken accordingly.

v) Demand for property tax less raised amounting to ₹96,429 .

In the following cases demand for property tax has not raised as per assessment register which resulted less accoutal of property tax amounting to **₹96429:-**

Sr. No	I.D. No of Assessee	Name	Period	Amount due as per Assessment Register	Amount collected as per D & C register	Amount less collected	Remarks
1	10150104	Sh. Kishori Lal Sharda, Sharda Hotel	2011-12 to 2012-13.	4127	-nil-	4127x2=8254	Due to wrong rebate and remission demand was not raised.
2	12250134	Sh. Aswani Pundir East View	2009-10 to 2012-13.	971	-Nil-	971x4=3884	Demand not raised w.e.f. 4/2009 to 3/2013.

3		Smt. Prem Lata Ganpati Bhawan, Flat No-4 Kasumpti.	3-7-07 to 31-3-2013	2586	-Nil-	2586	-do-
4	12150100	Smt. Renu	-do-	660	----	660x6=3960	Demand not raised w.e.f.2007-08 to 2012-13
5	12450060	Sh. Ajit Singh	-do-	-6480	----	6480x6=38880	-do-
6	12450073	Sh.S. Aggrwal	2010-11 to 2012-13	2115	----	2115x3=6345	Demand not raised 2010 11 to 2012-13
7	11350296	Sh. Krishan Gopal	2007-08 to 2012-13	177	----	177x6=1062	Demand not raised w.e.f.2007-08 to 2012-13
8	1165008	Sh. Subash chand	2007-08 to 2012-13	236	----	236x6=1416	-do-
9	11650010	Sh. Bhanu Bhasin	-do-	298	----	298x6=1788	-do-
10	11650015	Sh. Suresh chand	-do-	4709	----	4709x6=28254	-do-
					Total	96429-00	

vi) Non realization of Property tax:-

While conducting the test check of property tax from Assessment Register, it has been observed that cases shown in the **Annexure-P** the annual value of property was not assessed/calculated. The non assessing/calculating of annual value of property tax had resulted into non accountal of tax revenue. The reasons for this discrepancy may be intimated to audit besides doing the needful. It is further added that necessary scrutiny in respect of other such cases may also be conducted by the corporation at its own level and required action may be taken accordingly.

vii) Non realization/Less demand of Property Tax amounting ₹12.18:

During the test checking of property tax of Tax Department for the year 2012-13 it has been noticed that property tax amounting to **₹1218913-00** was less realized due to non/less demand of property tax and wrong calculation of tax demand etc. as per detail given below:-

- (1) During the checking of Tax assessment register of ward No.13, I.D. No.11350115 A/C. No. 50/12 –A of Sh. Balbir singh Verma, it was found that Annual Rental Value of property was revised w.e.f. 19-4-2005 vide Secretary order dated 24-5-2011 as under which called for following audit observations:-

19-4-05 to 7-6-2005

1,50,200-00

8-6-05 to 31-7-09	3,21,600-00
1-8-09 o onward	20,61,400-00

As per revised annual rental value calculation of property tax and sewerage tax has been worked out for ₹11,83,311-00 whereas the Tax Department has raised the demand of ₹ 8,27,444 for the period 1-4-2005 to 31-3-2012 which results less demand of ₹ 3,55,866 as per detail given below which may be recovered now under intimation to audit:-

Sr. No.	Period	Annual rental value	Property tax due	Sewerage tax due	total
1	1-4-2005 to 18-4-2005(18 days)	171400	1267	190	1457-00
2	19-4-2005 to 7-6-2005	150200	3086	462	3548-00
3	8-6-05 to 31-3-2006	321600	39253	5887	45140-00
4	2006-07	321600	48240	7236	55476-00
5	2007-08	321600	48240	7236	55476-00
6	2008-09	321600	48240	7236	55476-00
7	1-4-09 to 31-7-09	321600	16080	2412	18492-00
8	1-8-09 to 31-3-2010	2061400	206140	30921	237061
9	2010-11	2061400	309210	46382	355592-00
10	2011-12	2061400	309210	46382	355592-00
	Total tax due		1028966	154344	1183310-00
	Total tax realized		719519	107925	827444-00
	Less Tax realized		309447	46419	355866-00

In the above case it was also found that the property was sold by Smt. Uma Devi to Sh. Balbir Singh on 19-4-2005 but no bill for property tax has been raised to Sh. Balbir Singh Verma(New Owner) w.e.f. 19-4-2005 to 2010-11. Has the property tax bill have been raised timely the Corporation would have received interest on arrear of property tax amounting to ₹3,61,487 as per detail given below which may be explained to audit:-

Year	Property tax and sewerage tax	Arrear of tax on which interest calculated @ 12%P.A.	Interest	Remarks
2005-06	50146	-nil-	Nil	--
2006-07	55476	50146	5516	Interest for eleven months
2007-08	55476	105622	12674-00	--
2008-09	55476	161098	19331-00	--
2009-10	255553	216574	25988-00	--
2010-11	355592	472127	56655-00	--
2011-12	355592	827719	99326-00	--
2012-13	255592	1183311	141997-00	--
		Total	361487-00	

(2) During the checking of Tax assessment register of ward No.13 I.D. No.11350693 A/C. No. 628/159(A) of Smt. Aurna Sood, it was found that Annual Rental Value of property was assessed vide Secretary order dated 17-8-2011 as under:-

15-5-03 to 23-5-07	2400000-00
24-5-07 to 9-5-08	3000000-00
10-5-08 to 11-6-09	6000000-00
12-6-09 to on ward	9000000-00

The demand for property tax has not been revised as per revised annual rental value, which results less realization of property tax amounting to **₹2,83,534-00** as per detail given below which may be recovered now under intimation to audit:-

Sr. No.	Period	Annual rental value	Property tax due
1	15-5-2003 to 31-3-2004	2400000	31660
2	2004-05	2400000	36000

3	2005-06	2400000	36000
4	2006-07	2400000	36000
5	1-4-07 to 23-5-2007	2400000	5326
6	24-5-07 to 31-3-08	3000000	38465
7	1-4-08 to 9-5-2008	3000000	4808
8	10-5-08 to 31-3-09	6000000	80383
9	1-4-09 to 11-6-09	6000000	17753
10	12-6-09 to 31-3-10	9000000	108369-00
11	2010-11	9000000	135000
12	2011-12	9000000	135000
13	2012-13	9000000	135000
	Total Tax due		799764
	Total tax realized		516230
	Less tax realized		₹2,83,534-00

(3) During the checking of Tax assessment register of ward No.13 I.D. No.11350066 of Hotel Victory, Shimla, it was found that Annual Rental Value of property was assessed vide Secretary order dated 18-5-2012 from Rs. 29800-00 to 62950-00 w.e.f. 1-10-91 to onward but demand for arrear of property tax amounting to **₹1,17,219** has not been raised so for calculation of arrear is as under and corrective action be taken accordingly:-

Year	Annual rental value	General tax and sewerage tax due	Tax realized	Less realized
1991-92	62950	2570+5430=8000	5141	2859-00
1-4-1992 to 31-3-2012	62950	10859x20=217180	102820	114360-00
			Total	₹1,17,219-00

(4) During the checking of tax assessment register of ward No.7 I.D. No.10750229 (A/C. No.227/414) of Ram Niwas Chakker, it was found that Annual Rental Value of property was assessed vide Commissioner order dated 24-3-2001 revised from ₹3737/- P.A. to Rs. 18350/- P.A. w.e.f. 1-1-99 to onward but revised bill of property tax was not send to the Assesses resulting into less realization of property tax amounting to **₹31,731-00** as per detail given below:-

Period	Annual rental value	Property tax due	Tax realized	Less realized
1-1-1999 to 31-3-1999	18350	688	141	547-00
1-4-1999 to 31-3-2013	18350	2753x14=38542	7358	31184-00
			Total	₹31,731-00

(5) During the checking of Tax assessment register Tax Department of property tax amounting to **₹69,076** was less realized due to not sending tax demand according to revised assessment or due to wrong calculation of tax demand as per detail given below :-

Name / A/c. No	Period	Annual rental value	Property tax & sewerage tax due	Tax realized	Tax less realized	Remarks
Smt. Sharda Gupta (631/484 A) I.D. No.11350696 ward No.13.	10-5-11 to 31-3-12	172350	23108+3463=26571	-nil-	26571-00	Property assessed vide secretary order dated 3-9-12 but tax demand bill not sent.
	2011-12	172350	25873+3873=29751	-nil-	29751-00	
			Total		56322-00	
Sh. Sanjay Dogra(155/599/397 I.D. No. 11650160 ward No.16.	1-3-11 to 31-3-11	209674	2671+400=3071	204	2867-00	Due to less tax demand.
			Total		2867-00	
Sh. Vinod Kumar (27/185) B.G. I.D. No. 10550027 Ward No.5.	1-4-10 to 31-8-10	37675	2354	1005	1349-00	Due to less tax demand.
	1-9-10 to 31-3-11 & 2011-12	61825 61825	5409 9274	13326	1357-00	Due to less tax demand.
			Total		2706-00	
Sh. Jagat Ram Thakur (81/112-842) Ward No-17 I.D. 11750081.	1-4-10 to 31-8-10	54000	3375	-nil-	-nil-	Due to calculation of less demand.
	1-9-10 to 30-9-10	194000	2430			
	1-10-10 to 31-3-11	583200	43740	9139		
	2011-12	583200	87480	123032		
		Total	137025	132171	4854	

Sh. Gian Parkash Gupta A/c No 422/558 /226 I.D. 11750559 Ward No.17	2007-08	21919	3288	2663	625-00	
	2008-09	21919	3288	2663	625-00	
	2009-10	21919	3288	2663	625-00	
	1-4-10 to 31-12-10 1-1-11 to 31-3-11	21919 24403	2466 915	 2663	 718-00	
	2011-12	24403	3660	2663	997-00	
	2012-13	---	---	1263	---	Difference bill
		Total	16905	14578	2327-00	
				Total	69,076-00	

(e) Non recovery of ₹27.22 lakh of dishonored cheques:

During the checking of list of dishonored cheques for the year 2011-12 & 2012-13 attached as per Annexure-Q & Q-1 it was found that cheques amounting to ₹2722268-00 were dishonored during the year 2011-12 & 2012-13 but recovery of dishonored cheques were not pointed out so far which is serious and necessary action may be taken to recover the amount from the defaulter under intimation to audit.

(f) Less accountal of installation fee/annual renewal fee amounting to ₹2.55lac of Mobile communication towers.

- i) During the checking of demand and collection register of Mobile communication towers of AP Branch, it was found in the following cases that opening balances has not been carry forwarded correctly which result less accountal of installation fee/annual renewal fee of mobile communication tower amounting to ₹1,37,500 which may be accounted for, correctly in the demand and collection register of mobile communication towers:-

Sr. No	Name of the company	Location	Year	Opening balance due	Opening balance taken	Less amount taken	Remarks
1	Vodafone	Vikaks-nagar	2011-12	40000	20000	20000	Demand for installation fee not raised
2	-do-	Chhaker	2011-12	10000	-Nil-	10000	Arrear for 2009-10 not

							raised.
3	Idea	Mehli	2011-12	20000	10000	10000	Demand for 2009-10 not raised.
4	CNIL	Kasumpti	2011-12	60000	40000	20000	Demand for installation not raised.
5	Reliance	Vikas-Nagar	2011-12	30000	20000	10000	Demand for 2008-09 not raised.
6	Idea	Chhaker	2011-12	120000	85000	35000	Demand less raised.
7	Bharti Ltd.	Mehli chowk	2012-13	72500	60000	12500	Demand less raised.
8	Vodafone	Summer Hill	2011-12	10000	-Nil-	10000	Demand for 2009-10 not raised
9	Tata Ltd.	Kasumpti	2011-12	20000	10000	10000	Demand for 2008-09 not raised.
					Total	137500	

ii) The cases shown in the **Annexure -R** the demand for annual renewal fee of mobile communication towers for the year 2011-12 & 2012-13 has not been raised as per Govt. of H.P. Department of I.T. Letter No. D IT.Dec-(IT) 2005(Misc.) dated 22-8-2006 which result less accountal of annual renewal fee amounting to ₹ 1,17,500 which may be raised now and recovered the less amount from the concerned company under intimation to audit.

(g) Regarding less realization of compounding fee amounting to ₹0.32 for the offence under H.P. Non-Biodegradable Garbage (Control) Act, 1995.

I) During the checking of Poly Bags control Register for the year 2011-12, it was found that in the following cases compounding fee amounting to ₹32,000/- has been less realized as per Government of Himachal Pradesh Department of Environment, Science & Technology letter No. STE-F-(4)-2/2008-I-Loose, dated 19-7-2010 for the offence under H.P. Non Biodegradable Garbage(Control) Act, 1995 which may be explain to and recovered the same from the concerned:-

Sr. No	Challan No.	Date	Name of Party	Amount of Compounding fee due	Compounding fee realized.	Compounding fee less realized
1	25	3-10-11	Sh. Rawail Singh, Sher-e-Punjab The mall Shimla	5000-00	500-00	4500-00
2	26	3-10-11	Sh. Kishan Lal, 103 Lower Bazar Shimla.	5000-00	1000-00	4000-00
3	27	3-10-11	Sh. Rajneesh Kumar, 34/2 Gunj Bazar Shimla	5000-00	3000-00	2000-00
4	28	3-10-11	Sh. Ravinder Singh, City Point, The Mall Shimla	5000-00	500-00	4500-00
5	158	3-10-11	Sh. Naveen Kumar, M/S Mehar Chand & Sons, Lower Bazar Shimla.	5000-00	500-00	4500-00
6	159	3-10-11	Sh. Rakesh Kumar, Mini chat Shop, 79Lower Bazar Shimla	5000-00	500-00	4500-00
7	160	3-10-11	Sh. Gian Chand, 79 Chat Shop Lower Bazar Shimla.	5000-00	500-00	4500-00
8	161	3-10-11	Sh. Subash M/S Rikhi Ram, Amar Nath Lower Bazar Shimla.	5000-00	1500-00	3500-00
					Total:-	32,000-00

ii) Non Deposit of compound fee amounting to ₹0.65 in the H.P. Govt. Treasury:-

Government of Himachal Pradesh, Department of Environment, Science & Technology vide letter No. STE-F-(4)-2/2008-I-Loose, dated 19-7-2010 notified that compound fee realized by the compounding Authority for the offences under H.P. Non Biodegradable Garbage(Control) Act, 1995 shall be deposited in the Govt. Treasury under the following head ;

Income Head	0070-Other Administrative Services
	60 -Other Services
	800- Other Receipts
	09 -Income from compounding fee for violation under Non Biodegradable Garbage (Control) Act, 1995.

From the perusal of the M.C. record it was found that ₹.65,300/- were collected as compound fee for the offence under H.P. Non Biodegradable Garbage(Control) Act, 1995 for the period 19-6-2010 to 3-10-2011 but it seems that same was not deposited in the respective head which may be deposit in the Govt. Treasury under the relevant head immediately and compliance shown to audit.

Para12 Expenditure:

While conducting the test audit expenditure of the Corporation for the year 2011-12 & 2012-13, the following major irregularities have been noticed, which may please be attended to and compliance shown to audit.

(1) Establishment Expenditure.

(a) Establishment Expenditure of ₹ 2525.41 lacs has been incurred in contravention to the Provisions of Section 75(1) of HP Municipal Corporation Act 1994

As provisions contained in section 75(1) of HP Municipal Corporation Act, 1994, the total expenditure on establishment shall not exceed one third of the total expenditure of the Corporation whereas from the perusal of income & expenditure statements for the period from 04/2011 to 03/2012 and 04/2012 to 03/2013, it has been noticed that the expenditure on establishment of ₹ **2525.41** lacs has been incurred in contravention to the provisions of the ibid section. It is therefore, advised that necessary measures may be taken to bring the establishment expenditure with in prescribed ceiling. The detail of the Establishment Expenditure incurred over and above the ceiling is given below:-

Year	Total Expenditure excluding Depreciation and Provisions	Admissible expenditure on establishment i.e. 1/3 rd of total expenditure	Expenditure incurred on establishment	Irregular Expenditure on Establishment
	(₹ in Lacs)	(₹ in Lacs)	(₹ in Lacs)	(₹ in Lacs)
2011-12	6561.95	2187.31	3342.38	1155.07
2012-13	7134.26	2378.08	3748.42	1370.34
			Total	2525.41

(b) Irregular payment of Pay & Allowances amounting to ₹7.96 lacs to the different categories over and above the sanctioned posts

As per section 67 of the Municipal Corporation Act 1994 read with section 6 (1) of the HP Municipal Services Act 1994, the recruitment to various posts in the Municipal Corporation /Municipalities shall be made on the recommendation of the Service Selection Committee constituted at the State level by the State Government. While test checking the service records of the employees, it has been noticed that the Municipal Authorities has filled the extra posts of different categories without obtaining the necessary approval from the State Government. Resultantly, the Corporation had to pay extra emoluments amounting to ₹7,96,560/- as per detail given below during the year 2011-12 itself. It is further added that extra emoluments had been to these categories of staff ever since the filling of these posts over & above the sanctioned strength and the same will be paid in future also because they are still serving in the Corporation. It is therefore, advised that necessary approval of the Government may be obtained to regularize this irregularity and compliance shown to audit.

Sr No	Name of category	No. of Sanctioned posts as on 31-3-12	Post filled up as on 31-3-12	Excess filled posts	Date of filling of posts	Pay Band/ Grade Pay given per month	Total emoluments paid PM per post	Total payment during the year 2011-12	Remarks
1	Draftsman	3	5	2	Post were filled during	10300-34800+3800 GP	14590x2	29180x12=350160	Total payment has been calculated

3	Peon/ Chow- kidar	51	57	6	the year 2011- 12	4900- 10680 +1300GP	6200x6	37200x12 =446400	on the basis of initial of Pay Band and GP paid PM exclusively of D.A. and other Allowances
	Total			8			Total	7,96,560	

(c) Excess Payment of Pay and Allowances ₹722/- on account of grant of advance increments.

While checking the service book of Shri Sita Ram, Peon of General Branch of Municipal Corporation, Shimla it has been noticed that said official has joined service as on 31-01-2012(A.N.) His Annual increments has been drawn w.e.f. 1-1-2013 & 1-1-2014 respectively instead of 1-2-2013 & 1-2-2014. The factual position has been sought vide Audit Requisition No. 9(c) dated 24.09.2014 and excess payment of pay and allowance of ₹722-00 has been recovered during the audit vide J.V. No.838 dated 29-11-2014.

(d) Over payment of leave encashment of ₹28684.

- i) **Over payment of leave encashment of ₹15504 to Sh. Mohan Singh, Mason W S & Sewerage Deptt. on account of wrong calculation of leave account.**

While checking the service book of Sh. Mohan Singh, Mason W S & Sewerage Department it has been noticed that he has availed 18 days Earned Leave w.e.f. 22-8-2006 to 8-9-2006 but the same has not been entered / debited in his leave account which has resulted an over payment in leave encashment of 18 days of earned leave to the tune of ₹15404 as per detail given below which may be recovered to the concerned official and compliance shown to the audit. Detail of calculation is given below:-

Leave encashment due	Leave encashment sanctioned by the M.C.	Over payment
11650BP+1950GP+12240 DA =25840x222 =191216-00 30	11650BP+1950GP+12240 DA =25840x240 =206720-00 30	15504-00

ii) **Over payment of leave encashment of ₹13180 to Sh. Ram Autar, Foreman W S & Sewerage Deptt. on account of wrong calculation of leave account**

While checking the leave account of Sh. Ram Autar, Foreman W.S. & Sewerage Department it has been noticed that due to the wrong calculation of earned leave he has sanctioned 300 days leave encashment instead of 286 days which has resulted an over payment in leave encashment of 14 days of earned leave to the tune of ₹13,180 which may be recovered from the official concerned and compliance shown to audit. Detail of calculation is given below:-

Leave encashment due	Leave encashment sanctioned by the M.C.	Over payment
13620BP+2800GP+11822 DA = <u>28242x286</u> =269240-00 30	13620BP+2800GP+11822 DA = <u>28242x300</u> =282420-00 30	13180-00

(e) **Over payment of pay and allowance ₹25671/- during the period 1-1-2006 to 20-8-13 to Sh. Joginder Chauhan, Law Officer.**

While checking the service record of Sh Joginder Chauhan, Law Officer Now Joint Commissioner (Legal) of the M.C. Shimla the following major irregularities have been noticed:-

- (i) Sh. Joginder Singh Chauhan, Manager (Legal) has been sanctioned next higher Pay Scale of ₹12000-15500 w.e.f. 1-12-2005 under ACP Scheme vide office order No. AIPIL-5-59/89-2645 dated 27-12-2005 instead of Pay scale of ₹ 12000-15100 which is the next higher scale in the hierarchy of pay scale of ₹10025-15100 which resulted in grant of higher grade of pay ₹7600 instead of ₹7400 in the revision of Pay scale w.e.f. 1-1-2006. In this way he has been paid ₹ 25,671/- in excess up to 20-8-2013. The detail shown in the **Annexure-‘S’**. Therefore his office order No. AIPIL-5-59/89-2645 dated 27-12-2005 may be reviewed and excess payment made to the officer concerned may be recovered under intimation to audit.
- (ii) As per Notification No. UD-A(3)16/2004, dated 13-1-2006 Sh. Joginder Chauhan, Manager(Legal) of the Agro Industrial Packaging India Ltd. has been absorbed in the Municipal Corporation, Shimla as on 13-1-2006 against the post of Law Officer. As per terms and conditions of his

permanent absorption in the M.C. Shimla the CPF along with interest and employer share of CPF along with interest and terminal gratuity for the service rendered shall be deposited in the M.C. fund under the relevant Head of Account. The gratuity amount due from the Agro Industrial Packaging India Ltd. is amounting to ₹2,48,155 as per detail given below which may be recovered from the department concerned along with interest and deposited the same in the relevant head of account of M.C. Fund, besides deposit of CPF employer share and interest thereon. Entries of the same may also be made in the service book of the concerned officer:-

Terminal gratuity for the period from 30-7-90 to 31-7-90= 15 years 5 month 15 days:-

Terminal gratuity=24420 BP+7600GP=32020

$$\frac{32020 \times 31}{4} = \mathbf{248155-00}$$

- (iii) Agro Industrial Packaging India Ltd. had deposited an amount of ₹2,30,350 as leave encashment of 300 days unutilized earned leave instead of ₹3,20,200 . The short receipt of leave encashment amounting to ₹89,850 may be recovered from the Agro Industrial Packaging India Ltd . and deposited the same in the relevant head of account of M.C. Fund. Detail of leave encashment due as under:-

$$\text{Earned leave encashment due} = \frac{32020 \times 300}{30} = 320200-00$$

$$\text{Earned Leave encashment received} = \underline{230350-00}$$

$$\text{Less received} = \underline{\mathbf{89850-00}}$$

The audit has sought necessary clarification on the above points vide Audit Requisition No. 8 dated 23-09-2014 but no information has been received till the completion of audit.

(f) Irregular Payment of 32% share amounting to ₹4.02 lac to the Laboratory Staff of Municipal Corporation.

While checking the expenditure of the Municipal Corporation it has been noticed that the 32 % share of Laboratory Fees so collected was distributed amongst the Laboratory Staff irregularly. The staffs of Municipal Health Department i.e. Laboratory Staff is getting the pay & allowances at par with that of state Govt. and such type of extra benefits are not allowed to Govt. servants by the State Govt. The

Corporation Health Officer and Laboratory Staff is getting pay Scale+ NPA at par with their counterparts in the State Govt. Health Department/Laboratories. There is no practice in the State Govt. Health Department that the fees realized from the Laboratory tests are apportioned/ distributed between the Lab Staff. In this way the municipal authorities paid the 32% share i.e. ₹402716 from 1-4-2010 to 30-6-2011 to the Lab Staff. The audit has sought necessary explanation on the above points vide Audit Requisition No. 12 dated 24-09-2014, but no information has been received from the M.C. till the completion of audit. Therefore, the above irregular payment may be recovered from the Officers/Officials under intimation to audit.

(g) Regarding non Recovery of Group Insurance Scheme.

While checking the Pay Bill for the month of 8/2011 Paid in 9/2011, it has been observed that the compulsory deduction on account of Group Insurance Scheme (GIS) @ ₹120 P.M. applicable under H P Govt. Employees Group Insurance Scheme, 1984 in respect of Shri Amar Singh Chauhan, A.E. and Dr. Rajiv Batta, VPHO has not been made. The factual position has been sought vide Audit Requisition No. 13 dated 25.09.2014 but no information has been received till the completion of audit. It is, therefore, requested that the case may be examined in detail and mandatory deduction from due date under GIS rules may be made from the salary bill of concerned office and the same may be deposited in the concerned Govt. Head under intimation to audit.

(h) Regarding non recovery of Group Personal Accident Insurance Scheme.

While checking the Pay Bill of the staff of Municipal Corporation, Shimla, it has been observed that the compulsory deduction on account of Premium @ ₹80 for a period of one year under Group Personal Accident Insurance Scheme in respect of all the staff members has not been made. The Finance (IF) Department to the Government of Himachal Pradesh has issued instructions in this regard vide Notification No Fin-IF(F) 9-5/2011 dated 18-11-2011. The audit has sought necessary explanation on the above point vide Audit Requisition No. 14 dated 25-09-2014. In response to the audit requisition the M.C. Shimla has informed vide their letter No. ननिं ि/स्थासहा/2014 -3641 dated 19-11-2014 that the above orders of the Finance(IF) Department has not been received in their office which is not tenable. It is, therefore, requested that the above matter may be examined and compulsory deduction may be made from all the staff members in future under intimation to audit.

(I) Irregular payment of salary amounting to ₹1.05 lac and Excess payment of salary amounting ₹73308-00.

i) Irregular payment of salary amounting to ₹105383-00 :-

Sh. Nand Kumar Ex Senior Assistant was re-employed as Link Officer in Tax Department w.e.f. 4-3-2011(FN) after superannuation i.e. 28-2-2011. Government of Himachal Pradesh, Department of Personnel vide their letter No Per(AP-B)B(15)-6/2012 dated 27-12-2012 ordered to terminate the services of re-employed Government servants forthwith without serving any notice whereas the Municipal Corporation has terminated the services of Sh. Nand Lal, Link Office w.e.f.8-3-2013.

Therefore, salary paid to Sh. Nand Kumar, Link Officer for the period 28-12-2012 to 8-3-2013 amounting to ₹105383 as per detail given below may be recovered from officer at default failing which the same may be got regularized from competent authority:-

Period	Pay	Remarks
28-12-2012 to 31-12-2012	5470-00	Full pay @₹42400 p.m.
1-1-2013 to 28-2-2013	88494-00	Full pay @ ₹44247P.M.
1-3-2013 to 8-3-2013	11419-00	Full pay @ ₹44247 P.M.
Total	₹105383-00	

ii) Excess Payment of salary amounting to ₹73308-00:

Sh. Nand Kumar, Ex Senior Assistant has been re-employed as Link Officer vide Letter No. MCS/Estt0/AC/2011-503 dated 4-3-2011on consolidated salary equivalent to pay drawn by him in the month of Feb. 2011 minus amount of Pension. From the perusal of the Municipal Corporation record it has been found that officer have been paid salary by adding enhanced D.A. notified by the H.P.Govt. from time to time which is not as per the terms of appointment offer . In this way he has been paid ₹73308-00 in excess as per detail given below which may be recovered now under intimation to audit:-

Due				Drawn				
Period	Basic Pay	D.A.	Total	Basic Pay	D.A.	Total	Excess Paid	Total
4/11 to 12/11	23090	11776	34866	23090	13392	36482	1616x6	9696
1/12 to	23090	11776	34866	23090	15009	38099	3233x6	19398

6/12								
7/12 to 12/12	23090	11776	34866	23090	16625	39715	4849x6	29094
1/13 to 2/13	23090	11776	34866	23090	18472	41562	6696x2	13392
1-3-13 to 8-3- 13	5959	3039	8998	5959	4767	10726	1728	1728
							G.Total	73308-00

(j) Excess Payment of salary to Sh. L.R. Bhardwaj, S. E. (Consultant) amounting to ₹1.01 lac.

Sh. L.R. Bhardwaj, Retired S.E. was re-employed as S.E. (Consultant) vide letter No. MCS-6/JNNRUM/WS& sewerage/comm./2011-783-86 dated 17-11-11 w.e.f. 1-6-11 in the rehabilitation of water supply project of Jawahar Lal Nehru National Mission of Urban Renewal Mission on the remuneration at the rate of gross pay drawn less Pension + D.A. From the perusal of the record it was found that he was paid salary after deducting the Dearness Allowance admissible at the time of appointment i.e. 51% whereas D.A. should be deducted at the increased rate from time to time which result excess payment of salary amounting to ₹101702 to Sh. L.R. Bhardwaj, S.E. (Consultant) as per detail given below. The audit has sought necessary explanation on the above points vide Audit Requisition No. 58 dated 01-09-2015, but no information has been received from the M.C. till the completion of audit. Therefore, the excess amount may be recovered from the concerned and under intimation to audit.

Period	Gross Pay	Pension	D.A.	Total deduction	Net salary due	salary drawn	Excess	Total excess drawn
1-7-11 to 31-12-11	97171	32035	18580 (@58%)	50616	46556	48798	2242x6	13452
1-1-12 to 30-6-12	97171	32035	20823 (@65%)	52858	44313	48798	4485x6	26910
1-7-12 to 31-12-12	97171	32035	23065 (@72%)	55100	42071	48798	6727x6	40362
1-1-13 to 28-2-13	97171	32035	25628 (@80%)	57663	39508	48798	9290x2	18580
1-3-13 to 8-3-13	25076	8267	661 (@80%)	14881	10195	12593	2398x1	2398
							Total	101702

(k) Irregular payment of extra pay amounting to ₹5.94 to the Municipal Corporation officers /officials out of Sunnya Project.

Sunnya – toward zero waste is a project aims at zero waste by 3 R (Reduce, Recycle, and Reuse) principal of waste management. This is funded by the European Commission for three years starting from December, 2011. Funding of the project routed through Municipal Association of Nepal. Fund received in Euros. During the year 2012-13 EUR 23879 equal to Indian currency amounting to ₹15,98,533-93 has been transferred to Municipal Corporation, Shimla for the said project.

During the checking of B.P.V. No.6 dated 30-3-2013 for ₹1350470-00 of Sunnya Project sanctioned by the European Union, it was found that ₹594190-00 has been paid from the project as extra pay to the following officers/officials of the Municipal Corporation besides their regular pay from Municipal Corporation which is irregular:-

Sr. No	Name	Designation	Assignment in the Project	Amount
1	Dr. M.P. Sood	Commissioner	Project Head	103449-00
2	Dr. Omesh Bharti	CHO	Project Co-ordinater	392933-00
3	Dr. D.P. Singh	Project Co-ordinater	Assistant to Project	47187-00
4	Sh. Ram Singh	Sanitary Inspector	-do-	10384-00
5	Sh. Sohan Lal	-do-	-do-	7076-00
6	Sh. Kishor Chand	-do-	-do-	8625-00
7	Sh. Liaq Ram	-do	-do-	7076-00
8	Sh.Rajneesh Barar	-do-	-do-	7076-00
9	Sh. Bharta Bhushan	-do-	-do-	10384-00
			Total	₹594190-00

The audit has sought necessary explanation on the above point vide Audit Requisition No. 67 dated 27-1-2015, but no information has been received from the M.C. authorities till the completion of audit. Therefore, the above irregular payment made to the above officers/officials of the M.C. Shimla may be recovered from the concerned and deposit the same in the M.C. Fund under intimation to audit.

(2) Works:-

(a) Overpayment of ₹ 2.30 lac to the various contractors of B&R Deptt. on account of wrong measurements, short recovery of stone.

The work bills of B & R Deptt. for the period under audit were examined. It is observed that ₹2,30,690/- was paid in excess to the various contractors on account of wrong measurements, short recovery of stones etc. The detail of excess payment is given in the following sub paras.

(i) Regarding less recovery of cement amounting to ₹14,000/-

Vide bank payment voucher No. 27 dated 12-01-2012 (JV No. 2257) the payment of ₹673303/- on a/c of work Bill made to Sh. Suneel Sharma, contractor for the work "Development of Dumping site at Sector –II, line -V New Shimla adjoining Block A-64 Patyog (SH:- Construction of wire crates, retaining wall and C.C. Plums)", the following irregularity was found :-

The said work was awarded to Sh. Suneel Sharma, Contractor vide letter No.MCS/EXN/RB/3205/RB/10-1520 dated 25-5-2011 for ₹1371981/-. From the perusal of the cement consumption statement of the bill it was found that 929.18 bags say 930 bags of the cement to be consumed for the work done whereas one thousand bags of cement shown consumed for this work and recovered ₹ 2,00,000/- (1000 bags @ of Rs.200/- per bag) from the contractor. In this way 70 bags (1000-930) of cement shown consumed in excess for this work and recovery for the same is required to be affected at the twice the issue rate offered to the contractor as per clause 42 (viii) of the contract (PWD Form No 7/8)which result less recovery of cement amounting to ₹14,000/- (70 [Bags @Rs.200/per bag](#)) from the contractor. The audit has sought necessary explanation on the above point vide Audit Requisition No. 35(A) dated 19-11-2014, but no information has been received from the M.C. till the completion of audit. Therefore, ₹14,000/- may be recovered from the contractor under intimation to audit.

(ii) Poor maintenance of stock/stores Accounts of R & B Department resulting into pilferage of stock worth ₹0.66 lac.

During the checking of stock/stores account of R & B department the following serious irregularities were found which may explained to audit:-

1) Non accountal of 7 Nos Bitumen drums worth ₹56,000-00:

- (a) While checking the stock register of Boiluganj Section (Page-52) it is observed that Bitumen 71 drum were lying in the stock in the month of 6/11. Out of this 34.50 drums were used and 36.50 drum should be in the closing balance whereas closing balance shown 31.50 drum resulting into less accountal of 5 Bitumen drums worth ₹40000-00 (5@ ₹8000/- per drum) which may explained to failing which ₹40000/- may be recovered from the concerned.
- (b) 2 Nos Bitumen drums were lying in the stock register Part-II of J.E. Section Bharari at Page-100 but same were not carried over in the new stock Register which may be explained to failing which recovery of ₹16000/- (2 drums @ ₹8000/- per drum) may be recovered from the concerned.

2) Non accountal of 50 Nos. cement bags worth ₹10,250-00.

50Nos. cement bags were issued from the central store register(Page-93) to J.E. Boiluganj Section vide Indent No.0004803 on 2/9/11 but the same were not taken in stock register of J.E. Boiluganj Section which may be explained to failing which recovery of ₹10250-00 (50 @ ₹205 per bag) may be effected from the concerned.

3) Poor maintenance of stock/stores account:

From the checking of Central stock register and stock register maintained in different sections it was found that material shown issued from the Central Store to different Sections was not taken on the same date as was issued from the Central Store. Some of examples are given below:-

Date of issue from central store	Name of material	Qty.	Date of receipt shown in Section Register	Name of the Section	Indent No.	Remarks
19-10-11	Cement	20 Bags	9/11	Boiluganj	4804	Shown advance entry
6-2-12	-do-	25 Bags	1/12	-do-	4828	-do-
10-2-12	-do-	25 Bags	1/12	-do-	4828	-do-
19-5-11	-do-	30 Bags	2/11	Bharari	4212	-do-
24-6-11	-do-	25 Bags	21-6-11	TutiKandi	00569	-do-
6-9-11	-do-	25 Bags	21-6-11	-do-	00569	-do-
19-10-11	-do-	25 Bags	14-9-11	-do-	00048	-do-
31-10-11	Bitumen	20 drum	8-6-11	-do-	00564	-do-
18-11-10	-do-	6 drum	8-11-10	-do-	00018	-do-

27-11-10	Cement	25 bags	8-11-10	-do-	00018	-do-
26-4-11	-do-	50 bags	21-3-11	-do-	00542	-do-
23-11-10	-do-	30 bags	11/2011	New Shimla	003285	Receipt shown after one year.

From the perusal of the above it is found that stock account are not maintained as per rule which may lead to pilferage of stores which may be looked into and ensure proper maintenance of store account in future.

4) Non accountal of one quintal fuel wood worth ₹530-00

While checking the account of fuel wood of J E, Section Chaura Maidan for the month of 5/11, it was found that 226.69 Quintal of fuel wood was in the stock. 12.50 quintal fuel wood consumed during the month and closing balance worked out 213.19 quintal instead of 214.19 quintal resulting into less accountal of one quintal fuel wood worth ₹530-00 which may explained to failing which recovery may be affected from the concerned.

The audit has sought necessary explanation on the above point vide Audit Requisition No. 41 dated 25-11-2014, but no information has been received from the M.C. till the completion of audit.

(iii) Non recovery/ less recovery amounting to ₹33,500 /- in various work bill.

During the checking of various works bills the following irregularities were found which may explained to audit:-

1. Less recovery of ₹26507 due to higher rates approved and paid for extra items:

During the checking of BPV No. 1544 dated 14-9-9-2011 (JV.No.1287) for ₹36227 regarding payment of 2nd & final bill of Sh. Ashwani Bramta, contractor of the work namely "Restoration of rain damages due to heavy rain (SH. R/M of existing step from Pari Mehal Chowk to type-III colony in ward No. 21)" (MB No. 2043/733 Page-23), it was found that in the following extra items the rates were paid after taking into consideration the overall premium @ 62.08 % above the schedule rates instead of taking overall premium @ 30.06% above schedule rates as approved in award letter No.MCS/XEN/1022/RB/08-401 dated 2-3-2009 resulting into excess payment of ₹ 26507-00 to the contractor as per detail given below:-

Sr. No.	Name of extra item	Qty. executed	Rate paid after taking overall premium @ 62.08% above S.R.	Amount paid	Rate derived after taking overall premium @ 30.06 % above S.R.	Amount due	Excess paid
1	Random Rubble Masonry/ Polygonal with hand stone of approved quality in foundation and plinth including leveling up with cement concrete 1:6:12 in cement mortar 1:6 in breast wall and retaining wall.	64.65 cum	1796	116111	1401	90575	25536
2	"Steel work welded in built up sections, trusses and framed work including cutting, hoisting , fixing in position and applying a primary coat of red lead paint in grating framed guard, bass, ladders, railing bracket and similar work"	0.97 Quintal	5069	4917	4068	3946	971
							26507

Moverover rate derived and paid for the extra item at Sr. No.1 above also calculated ₹1796-00 wrongly instead of ₹1746-00 as per calculation given below which may also be explained to:-

$$\begin{array}{rcl}
 \text{Scheduled rate of the item} & & =1077-20 \\
 \text{Add overall premium @62-08\%} & & \underline{= 668.72} \\
 & & \underline{=1745.92 \text{ say}} \\
 & & \text{Or ₹1746-00}
 \end{array}$$

2 Non-recovery of wire crates worth ₹5503-00:

During the checking of bank payment voucher No.1535 dated 14-9-2011 (JV No. 1243) for ₹218510-00 regarding payment of work bill of Sh. Pardeep Kumar, contractor on account of his 1st and final bill of the work namely " C/o wire crates retaining wall near Sai Bhawan in Sector-IV, New Shimla, Ward No.23", it was found that as per material consumption statement at Page No.11 of M.B. No. 2013/703, 481.93 sqm wire crates were actually consumed for the above said work whereas 512-50 Sqm wire crates were shown consumed. In this way 30.57 sqm wire crates shown excess issued to contractor and recovery of same was also not effected from the contractor which should be recovered twice the issue rate offered to the contractor as per clause 42 (viii) of the contract (PWD Form No 7/8). Therefore, non recovery of 30.57 sqm of wire crates @

₹180-00 per sqm amounting to ₹5503-00 may be recovered from the contractor under intimation to audit.

3 Non recovery of empty bitumen drum and less recovery of bitumen amounting to ₹1490-00:

During the checking of bank payment Voucher No.1536 dated 14-9-2011(JV. No.1243) for ₹29847 regarding payment of work bill of Sh. Manmohan Sharma, Contractor on account of his 1st & final bill of work namely "Re-surfacing of path from Chotta Shimla to Pine House R.D. No 0/0 to 0/170 in ward No.22" the following discrepancies were noticed which may be attended to:

a) Less recovery of Bitumen amounting to ₹615-00:

As per consumption statement of material (M.B. No.2048/738 Page No.34) 1076 Kg of bitumen used in the work whereas recovery of 1092 Kg were effected from the contractor in this way 16 Kg bitumen shown issued in excess the recovery of which should be made twice the issue rate offered to the contractor. Therefore less recovery of ₹615-00 (16 Kg @₹38.42 per km) may be affected from the contractor.

b) Non recovery of bitumen drums worth ₹875-00:

In the M.B. No. 2048/738 of above work (at page No.33) 7 Nos. bitumen drums were consumed, but recovery of empty drums @125 per drum for ₹875-00(7x125) was not effected from the contractor which may be effected now and compliance be shown to audit.

The audit has sought necessary explanation on the above points vide Audit Requisition No. 42 dated 28-11-2014, but no information has been received from the M.C. till the completion of audit. Therefore, recovery workout in the above may be recovered from the concerned and compliance shown to audit.

(iv) Excess payment of ₹ 8918-00.

Vide Cash voucher 2429 dated 02-03-2013 ₹1,88,192-00 paid to Sh. Sh. Ranjan Bhandari, Contractor on a/c of 1st running bill for the work "Ambulance road from Sharma Niwas to Luxami Niwas at Dev Nagar R.D. 0/0 to 0/070 (SH: c/o R/ Wall RD 0/030 to 0/070) ward No. 22", it was found that rates for item no. 4 namely "Providing and laying cement concrete 1:5:10 (1 cement: 5 sand: 10 graded stone aggregate 40 mm nominal size) with 15 % plum and curing complete" was paid @ 2200/- per cum instead of approved rate of ₹2000/- per cum. In this way Rs. 8918/- (44.59 cum x 200= 8918) has been paid in excess to the contractor. The audit has sought necessary explanation on the above points vide Audit Requisition No. 60 dated 20-01-15, but

no information has been received from the M.C. authorities till the completion of audit. Therefore, recovery may be recovered from the contractor and compliance shown to audit.

(v) Excess Payment of ₹1995-00.

Vide cash voucher No 2771 dated 20-03-2013 ₹704559-00 paid to Shri Ajay Sharma, Contractor of the work bill (1st and final) "C/O Ambulance road from Sanjauli Tunnel to Valley View via Monal Public School at R.D. 0/0 to 0/40 (SH.- C/O Toe wall R/ wall & Edge wall at R.D. No. 0/053 to 0/060)" M.B. No. 2115/805 (Page No. 1 to 31), the following discrepancies were noticed which may be attended to :-

1) Item No. 6 of DNIT i.e. " P/L cement concrete 1:5:10 with 15% plum and curing complete including cost of form work....." was substituted with "P/L cement concrete 1:5:10 with 15 % plum and curing complete excluding form work....." The rate for substituted item was worked out paid ₹1971-00 instead of ₹ 1959-00 which results excess payment of ₹1995-00 to the contractor as per detail given below:-

i)	Schedule rate of substituted item as per HPSR-2009	=	1994-35
ii)	Percentage of rate quoted by contractor for the item substituted. (below the schedule rate)	=	1.77%
iii)	Rate derived for substituted item (1.77% of 1994.35)	=	1959-00
iv)	Total quantity executed	=	116.25 cum
v)	Amount paid (166.25x1971)	=	327679-00
vi)	Amount to be paid (166.25x1959)	=	325684-00
vii)	Excess paid	=	1995-00

2) Estimate of the work was approved for ₹4,96,000-00 and work was awarded to Sh. Ajay Sharma, Contractor vide award letter No. MCS/XEN/5298/R.B/10-1613, dated 3-6-2011 to complete the work within two months i.e. upto 10-8-11, but the contractor started the work on 15-12-11, i.e. after 4 months of date of completion, but no action was taken against the contractor under the clause No. 2 of MW-7.

The audit has sought necessary explanation on the above points vide Audit Requisition No. 63 dated 22-01-15, but no information has been received from the M.C. authorities till the completion of audit. Therefore, recovery of excess payment Rs. 1995-00 may be recovered from the contractor and action may be taken against the contractor under the clause No.2 of MW-7 and compliance shown to audit.

(vi) Abnormal delay in the completion of work.

Vide Cash Voucher No. 1547 dated 14.9.2011 (JV No. 1308) ₹172943-00 /- on a/c of work Bill of 2nd & final bill paid to Sh. I.D. Chandel, Contractor for the work namely "Metalling & Tarring of Road from Housing Board Chowk to Malik Niwas Via Suman Raawat Mehata House at H.P. Housing Board Colony Jakhoo(M.B. No. 1894/584) the following irregularities were found:-

1 The above work was awarded to Sh. I.D. Chandel, Contractor vide award letter No. MCS/XEN/3770/RB/08-1114, dated 21-7-2009 for ₹3,59,964-00 with the condition to complete the work within two months, whereas the work has been completed on 31-5-2011 i.e. after 2 years. The abnormal delay in the completion of work may be explained to audit.

2 From the perusal of the agreement (Form MW-7) it has been noticed that bitumen was not supplied by the department, for the above said work. Since the bitumen is a controlled item and not available in the open market, the circumstances under which the M.C. has allowed the contractor to arrange and use the bitumen at his own level may be explained to audit. Moreover no bills of bitumen purchased by the contractor were found in the record.

(i) Irregular/Wasteful expenditure of ₹1,19,497/- in respect of C/o Rain shelter near D.A.V. School Sector –IV New Shimla.

While checking the Bank Payment Voucher No.1477 dated 2-9-2011 (J.V. 1149) for Rs. 1,19,497/- regarding payment of work Bill (First running bill) of Sh. Man Mohan Sharma, contractor for the work “c/o rain shelter near D.A.V. School Sector –IV New Shimla”. it was found that the said work was awarded to Sh. Man Mohan Sharma, Contractor vide letter No. MCS/XEN/974/Mayor /08-1745, dated 23-7-2010 for Rs. 2,59,569. Work could not be completed as there was dispute of site and later on the site was changed from Sector –IV to Sector-III near Bus Stand New Shimla vide M.C. House resolution No. 3(18) dated 28-2-2011. In this bill the following regularities were found:-

- 1) From the perusal of the work bill presented by the contractor and M.B. No. 1956/646 (Page-55 to 71) it was found that construction work was continued in Sector –IV near D.A.V. Public School in spite of change of site to Sector-III Bus Stand New Shimla, which is against the approval of the M.C. House. In this way the expenditure incurred on the work “construction of rain shelter near D.A.V. School Sector–IV New Shimla” amounting to ₹ 1,19,497/- is irregular which may be justified.
- 2) As per the rule the work is to be awarded on clearance of site whereas in this case it seems that clearance of site was not taken which results unnecessary delay in work and wasteful expenditure

amounting to ₹1,19,497/- for the work “c/o rain shelter near D.A.V. School Sector –IV New Shimla”. The responsibility for this lapse may also be fixed.

- 3) In case of change of site it was obligatory to prepare fresh estimate and invitation of fresh tender for the work whereas in this case no fresh estimate prepared for the new work i.e. c/o of rain shelter near bus stand sector-III”. Moreover the work also awarded to old contractor Sh. Man Mohan Sharma which is against the rule which may also be explained.

The audit has sought necessary explanation on the above points vide Audit Requisition No. 31 dated 01-11-2014, but no information has been received from the M.C. till the completion of audit. Therefore, the above irregular/wasteful expenditure may be justified and under intimation to audit.

(vii) Non accountal of old material (Railing).

B.P.V. No.2428 dated 2-3-2013 amounting to ₹2,94,429-00.

Vide above voucher the payment of ₹2,94,429/- was made to M/S Gurcharan Industries, Contractor on a/c of his 1st & final bill for the work “Road from Mall road to Ciffedn Estate R.D. 0/0 to 0/290 (Sh: P/F M.S. pipe railing from R.D. 0/0 to 0/290 Ward No. 25”. The work was awarded to him vide letter No.MCS/XEN/1524/RB/11-473 dated 29-2-12 for ₹4,73,782-00 which was 6.65 % above the amount put to tender with a time limit of two months for its completion. From the perusal of M.B.No. 1553/243 etc. of the work it was found that old/damaged railing was replaced by the M.C. but the replaced railing was not taken in the MAS register. The audit has sought necessary explanation on the above point vide Audit Requisition No. 64 dated 22-01-15, but no information has been received from the M.C. authorities till the completion of audit. Therefore, the above material may be taken in the stock register and entry may also be shown to the audit.

(viii) Cement purchased by the contractor from the open market.

B.P.V. No.2771 dated 31-3-2013 amounting to ₹189930-00.

Vide above cash voucher 2771 dated 31-3-2013 ₹1,89,930 was made to Sh. Vikas Kashyap, Contractor on a/c of his 1st & final bill for the work “Path from Court Hill Lakkar Bazar to Digial Power House Lakker Bazar R.D. 0/0 to 0/430 (Sh:C/O C.C. steps & Path from R.D. 0/0 to 0/430 ward No.2.)” The

work was awarded to him vide letter No.MCS/XEN/685/RB/11-3098 dated 29-1-11 for ₹4,47,185-00 which was 2.90 % above the amount put to tender with a time limit of one month for its completion. From the perusal of M.B. No. 2207/897 etc. of the work it was found that the above Contractor was allowed to purchase 50 Bags of cement from the open market (purchased vide cash memo No. 676 dated 11-4-2012 from Thakur Cement Store, Ragyan Shimla-171003) whereas 963 bags of cement were lying in the balance as on 11-4-2012 in the Centre Store Stock register. The audit has sought necessary explanation on the above point vide Audit Requisition No. 65 dated 22-01-15, but no information has been received from the M.C. authorities till the completion of audit. Therefore, purchase of cement allowed from the open market may be justified.

(ix) Regarding consumption of cement.

Vide Cash Voucher 1545 dated 14.9.2011(JV No. 1290) ₹189784/- paid on a/c of work Bill (Second & Final bill) made to Sh. P.N. Sharma, contractor for the work “ Road from Scandal Point to Cart road via Rivoli Cinema R.D. 0/0 to 0/407(SH:- r/o rain damages c/o B/wall at R.D. 0/115 to 0/124.50” it has been noticed that 400 bag cement was issued to Sh. P.N. Sharma, Contractor as per detail given below out of which 25 bag were received back to the M.C. store :-

Sr.No.	Indent No	Date of issue	Quantity	Remarks
1	0003339	3-5-2010	100 Bag	
2	0003346	10-7-2010	50 Bag	
3	0003359	17-09-2010	50 Bag	
4	0004279	29-7-2011	100 Bag	25 Bag cement received back on dated 13-8-2011.
5	0004283	18-8-2011	100 Bag	
		Total	400 Bag	400-25=375 bag

From the perusal of the above work bill and M.B. No. 2026/716 (Page 21 to 25) it was found that the above work has been completed on 5-8-2011 and 375 bags have been shown consumed against the above work. 100 bags of cement were issued to Sh. P.N. Sharma, Contractor on 18-8-2011 vides Indent No. 0004283 dated 18-8-2011 after the completion of work which is not in order. The audit has sought necessary explanation on the above point vide Audit Requisition No. 33 dated 10-11-2014, but no information has been received from the M.C. till the completion of audit. Therefore, the consumption of 100 bags of

cement issued to the above contractor after completion of the said work may be justified /explained to audit.

(x) Non completion of various works of B & R by the contractors within scheduled time and useable material has not been taken in the M.A.S. register.

(a) While checking the works bills of B & R, it has been noticed that in most of the cases the works have not been completed by the contractors within stipulated time limit. The condition No. 1 of additional specification, terms & conditions appended to award letter provides that the work should be completed within stipulated period positively & no extension what so ever will be granted. "Further Clause 2 of the MW-7 provides that " in case the work is not completed within stipulated period, penalty will be imposed @ 1% of the cost of tender per day of delay for unfurnished/incomplete work subject to maximum of 10% on the estimated cost of the work as shown in the tender." The audit has sought necessary explanation on the above point vide Audit Requisition No. 40 dated 25-11-14, but no information has been received from the M.C. authorities till the completion of audit. Thus the reasons for not adhering to the provisions of award letter & conditions may be justified or the recovery of on account of penalty for delay in execution of work may be made good from the concerned contractors and compliance thereof may be reported to audit.

Sr. No.	Name of Work	Date of award	Schedule date of Completion	Actual Date of Completion	Remarks
1	Special repair of existing rain Shelter and providing painting work at Tara Hall along Cart Road in Ward No.3.	20-7-2010	29-8-2010	17-6-2011	The Contractor applied for extension of time vide his letter dated Nil as enclosed in the concerned file but competent authority had not granted permission for extension of time.
2	Repair of Nallah from Cliff-n- Estate to Portmore school in Kanlog.	3-5-2011	10-7-2011	18-8-2011	-do-
3	Construction of Rain Shelter near D.A.V. Public School In Sector-IV, New Shimla.	23-7-2010	30-8-2010	28-11-2011	-DO-
4	REPAIR OF M.C. Quarter allotted to Sh. Dob Dass Set No.1(G.F.) at old Abkari Lal Pani Ward No.11.	19-3-2011	26-4-2011	10-7-2011	-Do-
5	Improvement of approach road to Vivek Vihar near Petrol Pump at Vikasnagar (SH:-Cutting, excavation & masonry work.)	11-9-2007	18-10-2007	1-9-2008	-Do-
6	Restoration of rain damages near working women Hostel at Sanjauli Ward No.16.	15-10-2010	22-11-2010	8-6-2011	-Do-

(b) While checking the works bills of B & R, it has been noticed that in most of the cases useable material has not been taken in the M.A.S. register during the execution work. “ The audit has sought necessary explanation on the above point vide Audit Requisition No. 40 dated 25-11-14, but no information has been received from the M.C. authorities till the completion of audit. Therefore, reasons for useable material not taken in the M.A.S. register may be intimated to audit.

Sr. No.	Name of the Work	BPV/Date	JN No.	Qty.	M.B. No.	M.B. Page No.	Name of item
1	Construction of Nallah from Bye Pass Phagli to Dabri Line Lower Phagli in Nabha Ward No.9 R.D. 0/0 to 0/150.	1644 21-9-2011	1379	42.93 cum.	1812/502	67	Excavation in foundation tranches etc. in all kinds of earth work including spade work pick work, jumper work etc.
2	Repair of Nallah from Cliff-n- estate to Portmore school in Kanlog. R.D. 0/0 to 0/090 in ward No. 25.	1642 21-9-2011	1377	22.40 Cum.	2068/758	7	Excavation in drains and channels etc. in all kinds of earth work including spade work, pick work etc.
3	Improvement of approach road to Vivek Vihar near Petrol Pumn at Vikasnagar.	1548 14-9-2011	1320	26.35 Cum.	1583/273	56	Excavation in earth work in all kinds of soil & Jumper work etc.
4	Restoration of rain damages near working Hostel at Sanjauli wards No.16.	1537 14-9-2011	1245	28.09 Cum	2027/717	35 to 38	Execution in earth work in all kinds of soil including spade work, pick work chiseling wedging out of rock etc. up to all lifts in earth work etc.

(b) Regarding Excess payment of ₹5628.00 and irregular payment of ₹1536.00 of work bill of Water supply & Sewerage Department.

While checking the of works bill of WS&SD, the following irregularities were found which may attended to:-

i) Excess payment of ₹ 2412-00:-

Vide bank payment voucher No.1641 dated 21-9-11(J.V. No. 1376) the payment of ₹2,13,913/- was made to Sh. Yaswant Singh Thakur , contractor on a/c of his Ist & final bill of work namely “P/L 150mm dia D.I. Sewer line to Sh.

B.S. Thakur Building from Kranti Chowk to Block No.23 New Shimla” it was found that item No.5 of the schedule of the quantity i.e. “ C/O main hole with R.C.C. top slab in 1:2:4 (20mmAgg.) with 200 mm. thick walls of brick masonry using common burr it clay building in c.m 1:3, size 800mm x 800mmx1000mm covered with SFRC cover,” has been substituted with “ C/O main. Hole with R.C.C. top of slab in 1:2:4(20mm Agg.) with 200mm thick walls of brick masonry using common burnt clay building in cm 1:3, size 800 mm x 800mm x 500mm covered with SFRC cover” (MB No. 1989/679 page 90) and paid @ ₹ 7000/- per main hole. In this case item substituted is of similar class and therefore rate for substituted item should be derived from the rate offered for similar class, which worked out Rs. ₹6196.00 per Main Hole as per calculation given below:-

Rate Quoted by the Contractor for main hole of size 800mmx800mm x1000mm.	Schedule rate of the item.	Percentage above the schedule rate	Schedule rate of substituted item i.e. main hole of size 800mmx800mmx500m .	Percentage above schedule rate.	Rate derived for substituted item on the bases of similar item.
8000.00	1199.20	567.11%	928.75	567.11%	6195.75, Say ₹6196.

In this way ₹2412.00 has been paid in excess for three Main Hole @ 804 (7000-6196) per Main hole. The audit has sought necessary explanation on the above point vide Audit Requisition No. 38 dated 24-11-14, but no information has been received from the M.C. authorities till the completion of audit.

Similarly during the checking of Journal Voucher No. 1557 dated 14-10-2011 for ₹ 225781/- regarding payment of work bill of Sh. Rajinder Verma on a/c of his Ist & final bill of work namely “P/L 150mm dia D.I. Sewer line to Sh. B.S. Thakur Building from Kranti Chowk to Block No.23 New Shimla Part II” it was found that item No.5 of the schedule of the quantity i.e. “ C/O main hole with R.C.C. top slab in 1:2:4 (20mmAgg.) with 200 mm. thick walls of brick masonry using common burr it clay building in c.m 1:3, size 800mm x 800mmx1000mm covered with SFRC cover,” has been substituted with “ C/O main. Hole with R.C.C. top of slab in 1:2:4(20mm Agg.) with 200mm thick walls of brick masonry using common burnt clay building in cm 1:3, size 800 mm x 800mm x 500mm covered with SFRC cover” (MB No. 2081/771 page 1-8) and paid @ ₹ 7000/- per main hole. In this case item substituted is of similar class and therefore rate for substituted item should be derived from the rate offered for similarly class, which worked out ₹6196.00 per Main Hole.

In this way Rs.3216.00 has been paid in excess for Four Main Hole @ 804 (7000-6196) per Main hole. The audit has sought necessary explanation on the above point vide Audit Requisition No. 53 dated 26-12-14, but no information has been received from the M.C. authorities till the completion of audit. Therefore, excess payment of ₹5628(2412+3216) may be recovered and compliance shown to audit

ii) Irregular payment of ₹ 1536-00:-

Vide bank payment voucher No.1539 dated 14.9.2011 (JV.No. 1247) the payment of ₹83,584/- was made to Sh. Sant Ram Gupta, contractor on a/c of work bill second & final bill of work” Providing sewer facility for left out area from Radha Niwas to Sarswati Niwas at Kamna Devi, it was found that extra item namely “P/L CC 1:2:4(1 cement: 2 sand: 4graded stone aggregate 20mm nominal size) and curing complete (MB.No. 1977/667 page -2) was executed and paid @ ₹ 3200/- per cubic meter whereas no rate was approved for this item. In this way the payment of ₹ 1536.00 (.48 Cum. @ Rs.3200.00 per cum.) was irregular. The audit has sought necessary explanation on the above point vide Audit Requisition No. 38 dated 24-11-14, but no information has been received from the M.C. authorities till the completion of audit. Therefore, irregular payment of ₹1536 -00 may be recovered from the concerned and compliance shown to audit.

(3) Other Miscellaneous Expenditure:-

(a) Irregular payment of ₹3.12 lac of service tax and interest thereon.

Service tax is indirect tax which has to be collected from service receivers and paid to Central Govt. on quarterly basis. From the perusal of the record it was found that M.C. has not collected service tax on the rent received from Municipal properties for the period 1-6-07 to 31-3-2010 but the Excise Department had served a notice to M.C. to deposit the service tax due on the rent received from the municipal properties. The Municipal Corporation has paid ₹312662 to Central Excise Department as per detail given below for the period 1-6-07 to 31-3-10 without receiving the same from the service receiver which is irregular and direct loss to the Municipal Corporation:-

B.PV. No.	Date	Amount	Year	Service Tax	Remarks
148	19-3-13	92596-00	2007-08	11831-00	Payment of service tax on Mandap

			2009-10	81065-00	Services.
149	19-3-13	21976-00	2007-08 2008-09 2009-10	60480-00 64057-00 95229-00	Payment of service tax on Rental income.
			Total	312662-00	

The audit has sought necessary explanation on the above point vide Audit Requisition No. 66 dated 23-1-2015, but no information has been received from the M.C. authorities till the completion of audit. Therefore, the above payment made to the Central Excise Department without receiving the same from the service receiver may be justified and under intimation to audit.

(b) Irregular expenditure of ₹55.35 lac for the purchase of vehicle.

From the perusal of status report prepared on 24-1-2013 of Solid Waste Management Project under the Jawaharlal Nehru National Urban Renewal Mission (JNNURM), it was found that under Sr. No. B(i) of Annexure “A” purchase of 25 No. Pick Up vans were approved in the DPR for Primary Waste Management (capital Cost for door to door Waste collection by private sector (rag, pick up van etc.) head whereas the Municipal Corporation has purchased 30 No. Pick up Vans. In this way the Municipal Corporation has purchase 5 No. Pick up Vans in excess costing ₹26,08,950-00 which is regular.

Similarly Municipal Corporation has purchased 6 No. vehicle i.e. 4 No. Bolero of Single cab and 2 No. Bolero Double cab amounting to ₹2927044-00 vide Vr. No. 55 dated 13-3-2013, whereas there was no provision in DPR of Shimla city for the same under the head Transportation vehicle. Therefore, purchase of 6 No. Bolero cab costing ₹2927044-00 under the head Transportation Vehicle is irregular.

The audit has sought necessary explanation on the above points vide Audit Requisition No. 62 dated 21-1-15, but no information has been received from the M.C. authorities till the completion of audit which may be explained to audit.

(c) Diversion of Fund amounting to ₹6.96 lac and Non recovery of Penalty amounting to ₹ 0.6 lac

During the checking of cash book of solid waste Management Project, the following irregularities were found:-

(1) Diversion of Fund Amounting to ₹696062-00 from solid waste management Project to Sanitary Land fill Project :-

During the checking of following Bank Payment vouchers of Solid Waste Management Project it has been noticed that ₹696062-00 was paid to M/S Voyants Solution Pvt. Ltd. Gurgaon for preparation of Detailed Project Report of Sanitary Landfill site Project at Bhariāl Distt. Shimla which is not legitimate Charge from Solid Waste Management project:-

Bank Payment Voucher No.	Date	Amount	Journal Voucher No.
19	2-11-2010	106425	1547
21	12-1-2011	159637	1928
4 & 5	19-9-2011	430000	1329
	Total	696062	

The audit has sought necessary explanation on the above point vide Audit Requisition No. 37 dated 20-11-14, but no information has been received from the M.C. authorities till the completion of audit. Therefore, the diversion of fund amounting to ₹ 696062-00 from solid waste management project to Sanitary Land fill project may be explained to audit.

(2) Non recovery of Penalty amounting to ₹69606 for non completion of Detailed Project Report in time.

M/S Voyants Solution Pvt Ltd. Gurgaon has been appointed as consultant for preparation of Detailed Project Report (DPR) of the project “Sanitary Land fill Site” at village Bhariāl Distt. Shimla vide letter No. MCS/ Comm /JNNRUM/ LANDFILL/ 10 -536-40 dated 13-7-2010 on the agreed amount of ₹10,75,600-00. An Agreement also made with the party for the execution of the said work. As per the term & condition of the Agreement work should be completed within three months from the date of award of work and accordingly work should be completed before 12-10-2010. From the perusal of the M.C. record it was found that the work i.e. Preparation of Detailed Project Report of the Project was not completed upto 31-3-2012. Moreover no extension of work has been found in record. As per terms & condition of agreement if the work is not completed within three months then penalty @ of 10% of agreed amount will be deducted from the Firms bill. The following payments have been made upto 31-3-2012 but no penalty has been deducted from the bills which work out amounting to ₹69606-00:-

Bank	Payment	Date	Amount	Journal Voucher	Penalty
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Voucher No.			No.	Amount.
19	2-11-2010	106425	1547	10643
21	12-1-2011	159637	1928	15963
4 & 5	19-9-2011	430000	1329	43000
	Total	696062		69607

The audit has sought necessary explanation on the above point vide Audit Requisition No. 37 dated 20-11-14, but no information has been received from the M.C. authorities till the completion of audit. Therefore, penalty amounting to ₹69606-00 may be recovered and compliance shown to audit.

(d) Irregular reimbursement of Mobile Phone bills amounting to ₹85,446/- to various categories of employees in contravention to the instructions of the Government.

During the course of audit it was found that reimbursement of Mobile Phone bills made to various categories of officers/officials of Municipal Corporation for the period 4/2011 to 3/2012 as per **Annexure-T**. The Municipal Corporation has reimbursement the mobile phone bills at higher rates than the rates approved by the Government and the Corporation has also reimbursed mobile bills to such categories of employees who were otherwise not entitled for such reimbursement as per orders of the Government. It is pertinent to mention here that the Government has approved the rates of reimbursement of mobile bills to various categories of officers vide Government of H.P. letter No. Fin.I-(c)-14-1/92 dated 25-8-2010 and eligible categories of officers/officials have also been specified by the Government in the above mentioned letter. However, as mentioned above the Municipal Corporation has reimbursed mobile bills to its officers/officials in violation of instructions contained in the Government letter referred to above. The audit has sought necessary explanation on the above points vide Audit Requisition No. 11 dated 24-09-2014.

In response to the audit requisition only the Municipal Engineer, M.C. Shimla has informed vide their letter No. MCS/Supdt.(W)-(Audit-Para/7969/WS/2014 -4858 dated 20-11-2014 that only three officers mentioned at Sr. No. 6, 7 & 8 of Annexure of the above audit memo belongs to their department and mobile bills of these officers have been reimbursed to them strictly as per the instructions of the state Govt. which is not tenable, but no information has been received from other departments of the M.C. till the completion of audit. Therefore, the above matter may be examined and necessary recovery for the

year 2012-2013 may also be effected from the concerned officer/officials under intimation to audit.

(e) Excess Payment of ₹53,200/- to M/S Kakkar Associates, 281, Model Town, Ludhiana on a/c of supply of 16 Nos Dumper containers.

During the checking of Journal Voucher No.1553 dated 8-2-2013 the following observations were made:-

1 Vide work order No. MCS/Comm/Cho/2012-1340 dated 26-10-2012 M/S Kakkar Associates, 281, Model Town, Ludhiana has requested to supply the 16 No. Dumper Containers @ ₹47,500/- per Dumper Container inclusive of all taxes. The above Supplier has been intimated to the M.C authority vide his letter No.KA/2012 dated 4-12-2012 that the goods are lying ready for inspection after lapse of period one month seven days. As per condition No.6 of tender notice the qualified bidder will have to supply the Dumper Containers as per approved specifications within one month from the date of placement of order otherwise penalty @ 1% per day of total cost will be deducted. From the perusal of the record it was found that Supplier was paid full payment without deducting the penalty amount of ₹53,200/- (47500 x 16 = 760000 Penalty @1% per day for 7days). The audit has sought necessary explanation on the above point vide Audit Requisition No. 55 dated 07-01-15, but no information has been received from the M.C. authorities till the completion of audit. Therefore, penalty amounting to ₹53200-00 may be recovered and compliance shown to audit.

2 The Municipal Corporation, Shimla had floated the tenders for the purchase of 16 No. Dumper Containers. As per the condition No.1 of the Tender notice, the bid should be submitted in two envelope containing Technical bid and financial bid. In response to tender notice three firms participated in the bid as per details given below:-

Sr. No	Name of the firm	Rates Quoted per dumper	Remarks
1	Sh. Jogider Singh, Shimla	₹53,555/-	Financial bid opened without receiving Technical bid.
2	M/S Kakkar Associates, Ludhiana	₹47,500/-	Technical bid and financial bid received.
3	M/S Varad Industrial products, Ludhiana	₹65,000/-	Formalities not completed, hence rejected.

From the perusal of the above table it was found that bid of M/S Kakkar Associates, Ludhiana mentioned at Sr. No 2 has been approved by the M.C. authority as single tender as the other two firms have not completed the formalities as prescribed in the tender notice which may be explained to audit.

(f) Irregular payment of retainer-ship fee to the Standing Counsel amounting to ₹ 12.02 lac.

The worthy Chief Secretary to the Government of Himachal Pradesh vide its D.O.No LLR-E(9)1/2009 dated 9-4-2009 has ordered that in future no Advocate shall be engaged by any Department/Statutory Body without the prior approval of the Law Department. The M.C. authority has engaged the following Advocates as Standing Counsel for contesting the cases of the Corporation without the prior approval of the Law Department and irregular payment of ₹12,02,100/- paid to the following Standing Counsels. The audit has sought necessary explanation on the above point vide Audit Requisition No. 56 dated 07-01-15. In response to the audit requisition the Joint Commissioner (Legal), M.C. Shimla has informed vide their letter No. MCS/JC(I)/2015-33 dated 17-01-2015 that the Municipal Corporation is fully empowered to engage any lawyer or counsel for defending the corporation with the cases of the corporation which is not tenable. Therefore, above irregular payment may be regularized with the approval of competent authority under intimation to the audit:-

Sr. No	Name of the Advocate	Rate of retainer - ship fee P.M.	Date of engagement.	Total amount paid.	Remarks
1	Sh. B.R. Verma	4000-00	Prior to 4/09	192000	Amount paid from 4/09 to 3/2013
2	Sh. Hamender Chandel	4000-00	-do-	192000	-do-
3	Sh. Pawan Kaprate	3000-00	-do-	144000	-do-
4	Sh. Vijay Arora	3000-00	-do-	144000	-do-
5	Sh. Lakshay Thakur	3000-00	4-9-2009	128700	Amount paid from 4-9-09 to 3/2013
6	Sh.H.S. Upadhayay	3000-00	4-9-2009	128700	-do-
7	Miss Rita Thakur	3000-00	4-9-2009	128700	-do-
8	Sh. Sandeep Dutta	3000-00	Prior to 4/09	144000	Amount paid from 4/09 to 3/2013
			Total	1202100	

(g) Excess payment ₹3900-00 due to non issuing of advertisements through Public Relation Department of Himachal Pradesh.

As per instructions contained in the Public Relation Department letter No.15-1/2006-Pub-14263-92 Dated 30-08-2006, it is clearly mentioned that some of the Departments, Boards and Corporations are releasing advertisements without the prior approval of this department which is against the norms. The department of Information & Public Relation is deducting 15% commission from all the news papers on display advertisements and depositing the same in the Govt. receipt under head "0220- Information & Publicity, 60-Others, 800-Other receipt.

During the random checking of Journal Vouchers for the year 2011-12 & 2012-13, it has been noticed that in the following cases the display advertisement are being issued in different local news papers by the M.C. at its own level and thus they have not followed the above cited norms/instructions, which resulted a loss of ₹3,900-00 to the Govt. receipt as per detail given below. The audit has sought necessary explanation on the above point vide Audit Requisition No. 59 dated 20-01-15, but no information has been received from the M.C. authorities till the completion of audit. Therefore, 15 % commission may be recovered from all the concerned news papers and deposit into the Govt. receipt head under intimation to audit:-

Sr. No	Journal Vr. No.	Date	Particulars of News Paper/ magazines.	Amount of Payment	15%Govt. Commission
1	1366	19-9-11	Dr. Lakhanplal IGMC	6000-00	900-00
2	241	11-5-12	Gram Parivash (Magazine)	10000-00	1500-00
3	550 (JNNURM)	20-7-12	Director, Mela Nalwar Committee, Karsog, Distt. Mandi(H.P.)	10000-00	1500-00
			Total	26000-00	3900-00

(h) **Reimbursement of inadmissible medicines costing ₹ 29976.60/-**

While examining the medical reimbursement bills. It is observed that the costs of some inadmissible medicines were reimbursed to the claimants. Besides this the cost of allopathic medicines prescribed by the Unani Medical Officer had also been reimbursed and costs of medicines were reimbursed which were prescribed by the Medical Officer of un-empanelled hospital. The reimbursements of such type of medicines are not admissible under medical attendance rules. The cost of inadmissible medicines, allopathic medicines prescribed by Unani Medical Officer and medicines prescribed by the un-empanelled hospital is worked out for **₹29976.60** as per the detail shown in the **Annexure-U**. Thus necessary recovery of **₹29976.60** may be effected from the claimants and credit thereof into the municipal fund may be shown to the audit.

(i) **Irregular payment of ₹43.31 lac made to the SHEB Society Shimla.**

The Shimla Environment Heritage Conservation and Society (SHEB) formed in January, 2009 and registered under H.P. Societies Registration Act, 2006(No.25 of 2006 the 12th day of February, 2009). The main objective/function of the said society was collection, lifting and disposal of garbage from household and other establishment located within territorial jurisdiction of M.C. Shimla.

As per item No. 11(vi) of the said act of the society also stipulate that all expenses incurred in carrying out the objectives of the society shall be borne by the society itself.

As per information supplied by the Vehicle Incharge of the Health Department in response to the audit requisition 29 dated 30-10-2014 that during the period from 24-3-2011 to 31-3-2013 the M.C. had paid ₹4331522 on account of POL Charges(Diesel) on behalf of the SEHB Society for transporting of garbage to the dumping site. As per Act of the SHEB Society such expenses were to be borne by them from their own sources. Therefore, the above amount may be recovered from the SEHB Society at the earliest under intimation to audit.

(4) Vehicles:

Regarding excess consumption of fuel and less recovery of private journey amounting to ₹6.30 Lac.

During the test check of log book of M.C. Vehicles the following irregularities were found:-

(a) Irregular expenditure on government Vehicles amounting to ₹ 565838.39.

As per instructions issued by the Finance Department Government of Himachal Pradesh vide letter No. Fin.-I-(C) 14-1/92-Voll dated 27.05.2006 the ceiling of petrol has been fixed 70 liters per month per vehicle per officer for state Headquarter, Shimla. From the perusal of the Log Books of the vehicles, it has been found that the above instructions has not been implemented by the Officer/Official of M.C. Shimla and consumed excess fuel from the prescribed limit the details of which are given in the **Annexure-V** attached. The audit has sought necessary explanation on the above point vide Audit Requisition No. 39 and 51 dated 25-11-14 and 26-12-14 respectively, but no information has been received from the M.C. authorities till the completion of audit. Thus, recovery of ₹ **565838.39** have been made from the Officer/Official concerned under intimation to audit.

(b) Excess Consumption of Diesel/Petrol amounting to ₹ 22,941.24

The Municipal Corporation, Shimla had fixed the mileage (KM per ltr) as mentioned in the Annexure attached vide Assistant Commissioner Office Order No. MCS/Assitt. Comm. /JE(Auto)2011-3422 dated 7.12.2011 and No. MCS/Assitt. Comm. /JE(Auto)2012-1455 dated 1.05.2012. From the perusal of the Log Books of these vehicles it is observed that the mileage actually maintained by the Drivers was very low then the fixed by the Authority. Thus the Corporation has sustained the losses of ₹22941.24 as per **Annexure-'W'**. The audit has sought necessary explanation on the

above point vide Audit Requisition No. 39 and 51 dated 25-11-14 and 26-12-14 respectively, but no information has been received from the M.C. authorities till the completion of audit. Thus the responsibility for the huge loss amounting to ₹22941.24 may be fixed and recovered from the defaulting officials and compliance may be reported to audit. The log book of other vehicles may be got checked departmentally and if any shortfall of mileage is deducted then the cost of excess consumption of Petrol/Diesel may also be recovered.

(c) Less Recovery of ₹ 27,229.50 in respect of Private Journey.

As per instructions issued by the Govt of Himachal Pradesh time to time if an Officer uses his/her attached official vehicle for his/her private journey then recovery for private journey has to be made from him/her as per the rates as notified by the Govt time to time. According to letter No. Fin.-I-(C) 14-1/92-Voll dated 25.02.2005 and No. Fin.-I-(C) 14-1/92-Voll dated 21.07.2011 the rate for private journey within State would be ₹ 5.50 per kilometer and ₹ 11 per kilometer out of State and ₹7 per kilometer w.e.f. 21-7-2011 irrespective of the journey(s) being within or outside the State. From the perusal of Log Books, it has been noticed that the vehicles were used by the Officer/Official for his/her personal travelling details of which are given in the **Annexure-‘X’** attached but recovery has not been made as per prescribed rates from the Officer with whom the vehicle was attached. The audit has sought necessary explanation on the above point vide Audit Requisition No. 39 and 51 dated 25-11-14 and 26-12-14 respectively, but no information has been received from the M.C. authorities till the completion of audit. Thus, less recovery of ₹ 27229.50 has been made from the Officer concerned with whom the vehicle was attached. It is therefore, advised that less recovered amount may be recovered from the officer under intimation to the audit.

(d) Recovery of private journey of ₹14,935.25.

From the perusal of the log Books of the Vehicle of M.C. Shimla. It was found that vehicle was plied but the purpose of journey has not been entered in the concerned log books of the vehicles. The audit has sought necessary explanation on the above point vide Audit Requisition No. 39 and 51 dated 25-11-14 and 26-12-14 respectively, but no information has been received from the M.C. authorities till the completion of audit. Therefore, this journey may be treated as private journey and the fuel consumed for the journey amounting to ₹14935.25 may be recovered from the

concerned officer as per detail given in the **Annexure-Y** attached under intimation to audit.

Para 13 Pension and Gratuity Fund:-

(a) Excess payment of Dearness Relief amounting to ₹125030/-

Smt. Rani, Family Pensioner (PPO No679/2006-07) appointed as Daily Paid Labourer on compassionate ground vide letter No. MLS/EA/2007-1640 dated 20-4-2007 and joined as on 23-4-07. As per the instructions of Government of Himachal Pradesh, Department of Finance vide its O.M. No. Fin-C-D(1)-1/2000 dated 22-1-2001, grant of Dearness relief will not be admissible to the employed/re-employed Family pensioner who have given appointment on compassionate ground. Since Smt. Rani family pensioner appointed on compassionate ground but Dearness Relief was not discontinued on the family pension w.e.f. 23-4-2007 which result excess payment of Dearness relief amounting to ₹125030-00 upto November, 2014 as per detail given below:-

Month	Pension Due	Pension Drawn					
		BP	IR	DA	Total	Excess Paid	Total
7/07 to 12/07	5515	3870	194	1666	5730	215x6	1290-00
1/08 to 6/08	5515	3870	194	1910	5974	459x6	2754-00
7/08 to 9/08	5515	3870	194	2195	6259	744x3	2232-00
10/08 to 12/08	5515	3870	387	2299	6556	1041x3	3123-00
1/09	5515	3870	387	2299	6556	1041x1	1041-00
2/09 to 12/09	5515	3870	774	2508	7152	1637x11	18007-00
1/10 to 12/10	5515	3870	774	2508	7152	1637x12	19644-00
1/11 to 12/11	5515	3870	774	2508	7152	1637x12	19644-00
1/12 to 12/12	5515	3870	774	2508	7152	1637x12	19644-00
1/13 to 12/13	5515	3870	774	2508	7152	1637x12	19644-00
1/14 to 11/2014	5515	3870	774	2508	7152	1637x11	18007-00
						G. Total	125030-00

The audit has sought necessary explanation on the above point vide Audit Requisition No. 48 dated 16-12-2014, but no information has been received from the M.C. till the completion of audit. Therefore, excess payment made to the above official may be recovered now besides recovery of Dearness Relief may also be effected in others similar cases.

(b) Excess payment of pension amounting to ₹682-00:

Smt. Shanti Devi w/o Sh. Khem Ram Pensioner (PPO No. 287/1999-2000) died on 27-10-2011 whereas pension has been paid to her upto 31-10-2011 resulting into excess payment of pension amounting to ₹682-00 as per calculation given below which may be adjusted from the dues if any become payable in future to the legal heir of pensioner:-

Month	Pension Due	Pension drawn	Excess pension drawn
10/2011	4603	5285	682-00

The audit has sought necessary explanation on the above points vide Audit Requisition No. 47 dated 12-12-2014, but no information has been received from the M.C. till the completion of audit. Therefore, excess payment made to the above officials may be recovered and compliance shown to the audit immediately.

(c) Excess payment of pension amounting to ₹652-00:

While checking the pension account of Sh. Kanwal Ram PPO No. 1094/2012-13 it has been noticed that ₹652-00 were paid in excess to him as per detail given below which may be recovered now:-

Period	Due per month		Total	Drawn per month	Excess	Total
	Basic pension	D.A.				
8/12 to 11/12	13120	7610	20730	20893	163x4=	652-00

Para 14 Wasteful expenditure of ₹63.99 lakh on the construction of houses for stray dogs.

The Govt of H.P. directed the M.C. Shimla for construction of 500 Kennels houses @ 4 sqm. per dog on pilot basis at Panjadi near barrier. The forest land bearing khasra no 1191/1 and 1191/2 measuring 0.24 hectare was got diverted for non forestry purpose for the construction of house for stray dogs. An amount of ₹7,80,781 was deposited with the Forest Department on a/c of cost of land fees etc.

For the construction of said work an amount of ₹50.00 lakh was released by the Director, Animal Husbandry vide Bank Draft No. 300549 dated 27-8-2010. The execution of the said work was taken up in hand by the M.C. Shimla through contractor M/S Rajesh Sharma during Oct.2010. The work was got

completed at a cost of ₹53.55 lakh during March, 2012. Besides, for providing electric installation, the estimate was got approved for ₹2.88 lakh. The work was taken up for execution on 02-09-11 and was got completed on 29-12-11 after incurring an expenditure of ₹2.63 Lakh. Since 29-12-2011. (the date of completion) the said Dog enclosure/kennel was lying unutilized/ unoccupied. Thus the whole expenditure of ₹63.99 lakh (₹53.55 lakh on construction+₹7.81 lakh cost of land + ₹2.63 lakh) incurred on the construction of said kennels for stray dogs rendered wasteful expenditure. The audit has sought necessary explanation on the above point vide Audit Requisition No. 68 dated 28-1-2015. In response to the audit requisition the VPHO, M.C. Shimla has informed vide their letter No. MCS/VPHO/LAD/Audit/2011-12 to 2013-14-17 dated 31-01-2015 that the house for stray dogs is not functional because of stay by the Hon'ble Court as the space for free roaming caged area was not sufficient which is not tenable as the house for stray dogs was not planned well before the construction.

Para 15 Wasteful expenditure of ₹13.68 lakh on the construction of car parking.

In order to provide the car parking facility to urban locality of Shimla, Municipal Corporation, Shimla had constructed 2 Nos car parking as per detail given below with the cost of ₹ 13,68,565-00.

Sr. No.	Name of car parking	Total expenditure	Date of completion
1	C/O of community centre-cum- car parking at Addavilla, Kaithu.	9,00,565-00	31-8-2006
2	C/O car parking near J.C.B. Public School adjoining Block No.31 at Sector-III New Shimla.	4,68,000-00	27-5-2011
	Total	13,68,565-00	

During test check of records and information supplied by the M.C. Shimla, it has been noticed that these car parking were completed on 31-8-06 and 27-5-2011 respectively. Further it was noticed that these car parking were lying vacant since their completion resulting into wasteful expenditure of ₹ 13,68,565 incurred on the construction of car parking which may be justified under intimation to audit.

Para 16 Physical Verification of Stores:-

Rule 140 of H.P. Financial Rules, 2009 provide that a physical verification of all store should made at least once in a every year under rule prescribed by the Head of the Department. Further rule 141 provide that verification must be made in the presence of government servant responsible for the custody of the inventory. Audit has asked to put up the physical verification report of the stores for the year 2011-12 & 2012-13 vide Audit requisition No. 1 & 46 dated 2-9-2013 & 5-12-2014 respectively but same was not put up to audit till the completion of the audit which may be shown during next audit.

Para 17 Non Production of record:

The record as per **Annexure-Z** attached has not been put up to audit in spite of audit requisition No. 54 dated 29-12-14 which may be put up at the time of next audit.

Para 18 Minor Objection Statement:-

The minor objection statement is not issued separately but the entire minor objection found during audit & inspection was settled.

Para 19 Conclusion:-

The maintenance of accounts and keeping of the record was not up to the mark which need improvement. Besides it the suggestions given in this audit report needs to be implemented in order to improve the financial health of the Municipal Corporation

Sd/-
**Director cum Examiner,
Local Audit Department, H.P.
Kasumpti, Shimla-171009.**

Note : Audit Report was issued vide this office letter No. V(I)-Fin(LA)-Vol-8-2885-2888 dated 27-05-2015

Annexure- (1)

Referred to Para 1(c)

अंकेक्षण प्रतिवेदन अवधि वर्ष 1978-79

अनिर्णीत अंकेक्षण अधियाचनाएं										योग
2	3	4	5	6	7	8	9	10	11	
12	13	15	16	17	18	19	20	21	22	
23	24	25	27	28	29	30	32	33	34	
35	36	37	38	39	40	41	44	45	46	
47	48	49	50	51	52	53	54	55	56	
57	58	59	60	61	63	64	65	66	67	
68	69	70	71	72	73	74	75	76	77	
78	79	82	84	86	87	88	89	90	91	
92	93	94	95	96	97	98	99	100	101	
102	103	104	105	106	107	108	109	110	112	
113	114	115	116	117	118	119	120	121	122	
123	125	126	127	128	129	130	131	132	133	
134	135	136	137	138	139	142	143	144	145	
146	147	149	150	151	152	153	156	157	158	
159	160	161	162	163	164	165	166	167	168	
169	171	172	173	174	175	176	177	178	179	
180	181	182	183	184	185	186	187	188	189	
190	191	192	193	194	195	196	197	198	200	
201	202	203	204	206	207	208	209	210	211	
212	213	214	215	216	217	218	219	220	221	
222	223	224	225	226	227	228	229	230	231	
233	234	235	236	238	239	240	241	242	243	

244	245	246	247	249	255	256	257	258	259	
260	261	262	263	264	265	266	267	269	270	
271									योग	241

अंकेशन प्रतिवेदन अवधि वर्ष 1979-80

अनिर्णीत अंकेशन अधियाचनाएं										योग
1	2	3	4	5	6	7	8	10	11	
12	13	15	17	18	19	20	22	23	26	
27	28	29	30	31	33	34	35	36	38	
39	41	42	43	45	46	47	48	49	50	
51	52	53	54	55	56	60	61	63	67	
69	70	71	72	73	74	75	76	77	79	
80	81	82	83	84	86	87	88	91	92	
93	95	96	97	98	99	100	101	103	14	
104	105	107	108	109	110	11	112	113	114	
115	116	120	121	122	123	124	125	126	127	
128	129	130	132	133	134	135	136	137	138	
139	140	144	145	146	147	149	150	151	152	
153	154	155	156	157	158	159	160	161	163	
164	165	166	167	168	169	170	171	172	173	
174	176	177	178	179	180	181	182	183	184	
185	186	188	189	190	191	192	193	194	195	
196	198	199	200	201	202	203	204	205	206	
207	208	209	210	213	214	215	217	218	219	
220	221	222	223	224	226	227	228	229	230	
231	232	233	234	235	236	237	238	239	240	
242	243	244	245	246	247	248	249	250	131	

									योग	210
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अंकेक्षण प्रतिवेदन अवधि वर्ष 1980-81

अनिर्णीत अंकेक्षण अधियाचनाएं										योग
1	2	3	5	6	7	8	9	10	11	
12	13	14	15	16	17	18	19	20	21	
22	23	24	25	26	27	28	29	32	33	
35	36	37	38	39	41	42	43	44	45	
46	47	48	49	50	52	53	54	55	56	
57	58	59	60	61	62	63	64	65	66	
68	69	70	72	73	74	75	79	82	83	
84	85	86	87	88	89	90	93	94	95	
97	99	100	101	102	103	104	105	106	107	
108	109	110	111	112	113	114	115	117	118	
119	120	121	122	123	124	125	127	128	129	
130	131	132	133	134	135	136	137	138	139	
140	141	142	143	144	145	146	147	148	149	
150	151	152	153	154	155	156	157	158	159	
160	161	162	163	164	165	166	167	168	172	
173	174	176	177	178	179	180	181	182	183	
184	185	186	188	189	190	191	192	193	194	
195	196	197	198	199	200	201	202	203	204	
									योग	180
अनिर्णीत अंकेक्षण पैरे										योग
1सी	1डी	1ई	1एफ	1जी	1	15	16	18	29	
30	31	32	36						योग	14

અંકેક્ષણ પ્રતિવેદન અવધિ વર્ષ 1981-82

અનિર્ણીત અંકેક્ષણ અધિયાચનાएं										યોગ
1	2	3	4	5	6	7	8	9	10	
11	12	13	14	15	16	17	18	19	20	
21	22	23	24	25	27	30	31	32	33	
34	35	36	37	38	39	40	41	42	43	
44	45	46	47	48	49	50	51	52	54	
55	56	58	59	60	61	62	63	64	65	
67	68	69	71	72	73	75	76	77	79	
80	81	83	84	85	87	88	89	90	91	
92	93	94	95	97	98	99	101	102	103	
104	105	106	107	109	110	111	112	113	114	
115	116	117	118	119	120	121	122	123	124	
125	126	127	128	129	130	131	132	133	134	
135	136	137	138	139	140	141	142	144	145	
146	147	148	149	150	151	152	153	154	155	
156									યોગ	141
અનિર્ણીત અંકેક્ષણ પૈરે										
4	10	11	12	14	15	16	17	18	19	
21	22	23	24	25	26	27	28	29	30	
31	32	33							યોગ	23

અંકેક્ષણ પ્રતિવેદન અવધિ વર્ષ 1982-83

અનિર્ણીત અંકેક્ષણ અધિયાચનાएं										યોગ
1	2	3	4	5	6	7	8	9	10	
11	12	13	14	15	16	17	18	19	20	

21	22	23	25	26	27	28	29	30	31	
32	33	34	35	36	37	38	39	40	41	
42	43	44	45	46	47	48	49	51	52	
53	54	55	56	57	58	59	60	61	62	
63	64	65	66	67	68	69	70	71	72	
73	74	75	76	77	78	79	80	81	82	
83	84	85	86	87	88	89	90	91	92	
93	94	95	96	97	98	99	100	101	102	
103	104	105	106	107	108	109	110	111	112	
113	114	115	183	117	118	119	120	121	122	
123	124	125	126	127	128	129	130	131	132	
133	134	135	136	137	138	139	140	141	142	
143	144	145	146	147	148	149	150	151	152	
153	154	155	156	157	158	159	160	161	162	
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173	174	175	176	177	178	179	180	181	182	
184	185	186	187	188	189	190	191	192	193	
194	195	196	197	198	199	200	201	202	203	
204	205	206	207	208	209	210	211	212	213	
214	215	216	217	218	219	220	221		योग	218
अनिर्णीत अंकक्षण पैरे										
12(ए) से(जी)	13(1)	13(2से 4)	14	15	17(1से 3)	18	19	20	21	
22	23	24	26	27	28	29	30	31	32	
33	34	35	36	37	38	39			योग	27

अनिर्णीत अंकेक्षण अधियाचनाएं										योग
1	2	3	4	6	7	8	9	10	11	
12	14	15	16	17	18	19	20	21	22	
23	24	25	26	27	28	29	30	31	32	
33	34	35	36	37	38	39	40	41	42	
43	44	45	46	47	48	49	52	53	54	
55	56	57	58	59	60	61	62	63	65	
66	67	68	69	70	71	72	73	74	75	
76	77	78	79	82	83	84	85	86	87	
88	89	90	91	92	93	94	95	96	97	
98	99	100	101	102	103	104	105	106	107	
108	109	110	111	112	113	114	115	116	117	
									योग	110
अनिर्णीत अंकेक्षण पैरे										
5	7	10	11	12	13(ए) (बी)	14	17	18		
									योग	9

अंकेक्षण प्रतिवेदन अवधि वर्ष 1984-85

अनिर्णीत अंकेक्षण अधियाचनाएं										योग
1	2	3	8	9	10	11	12	14	17	
18	19	20	21	22	23	25	26	27	28	
29	32	33	34	35	36	38	39	40	42	
43	44	45	46	48	50	52	54	55	56	
57	60	61	63	64	67	68	70	71	72	
75	76	78	81	82	84	85	86	87	88	

89	90	91	93	94	96	97	98	99	100	
101	102	103	105	106	107	108	109	110	111	
112	113	114	116	117	121	122	126	127	128	
129	130	132	133	134	135	136	137	138	139	
140	141								योग	102
अनिर्णीत अंकेक्षण पैरे										
5	6	9	10	11	13	13(बी)(सी)	14	15	16	
17									योग	11

अंकेक्षण प्रतिवेदन अवधि वर्ष 1985-86

अनिर्णीत अंकेक्षण अधियाचनाएं										योग
1	2	3	5	6	7	8	9	11	13	
14	15	16	17	18	20	21	22	23	24	
25	26	27	28	29	30	32	33	36	37	
38	39	41	42	43	45	46	47	48	49	
50	51	52	53	54	55	56	57	58	59	
60	61	62	64	65	67	68	69	70	72	
73	74	75	76	77	78	80	81	82	83	
84	85	86	87	88	89	90	91	92	93	
94	95	96	97	98	99	100	101	102	103	
104	105	106	107	108	109	110	111	112	114	
115	116	117	118	119	120	121	122	123	124	
125	126	127	128	129	130	131	132	133	135	
136	137	139	141						योग	124

अनिर्णीत अंकेक्षण पैरे										
5(ए)	5(बी)	6	9	10	11	12	14	15,16	18	
19	20	21							योग	13

अंकेक्षण प्रतिवेदन अवधि वर्ष 1986-87

अनिर्णीत अंकेक्षण अधियाचनाएं										योग
139	140	141	142	143	144	145	146	147	148	
149	150	151	153	154	155	156	157	158	159	
161	162	163	164	165	166	167	168	169	170	
171	172	173	174	175	176	178	179	180	181	
182	183	184	185	189	190	191	192	193	196	
197	198	200	202	208	209	210	213	214	215	
216	217	219	220	221	222	226	227	228	229	
230	231	232	234	235	236	237	239	240	241	
242	243	244	245	246	247	248	249	250	251	
252	253	256	259	260	261	262	264	266	267	
269	273	275	276	277	278	279	280	281	282	
283	286	287	292	293	294	295	296	300	301	
302	304	306	307	308	309	310	312	314	316	
317	318	319	322	323	327	328	329	330	331	
332	333	334	335	336	337	339	340	341	342	
343	344	348	349	350	351	352	353	354	356	
359	361	362	365	368	369	370	371	372	373	
374	375	376	377	378					योग	175
अनिर्णीत अंकेक्षण पैरे										
4(बी)	5	8	9	10(बीसी)					योग	5

अंकेक्षण प्रतिवेदन अवधि वर्ष 1987-88

अनिर्णीत अंकेक्षण अधियाचनाएं					योग					
3	6	7	8	9	11	12	13	14	17	
18	19	20	22	26	27	28	29	30	33	
38	39	40	41	42	43	45	46	47	48	
49	51	53	54	55	58	60	61	62	63	
64	66	67	68	69	70	71	72	74	75	
76	78	79	80	81	82	83	84	85	86	
87	88	91	92	93	95	96	97	98	99	
100	101	102	103	104	105	106	107	108	109	
110	111	112	113	117	118	119	120	121	122	
123	124	125	126	127	129	130	132	133	134	
135	136	137	138	139	142	143	144	145	146	
147	148	149	150	151	152	154	155	156	158	
161	162	163	164	165	166	167	168	169	170	
171	172	173	174	175	176	177	178	179	180	
182	183	185	186	187	188	189	190	191	192	
193	194	195	196	198	199	200	201	202	203	
205	206	207	208	209	210	211	212	213	214	
215	216	217	218	219	220	221	222	224	225	
227	229	230	231	232	233	235	250	253	254	
255	256	257	258	259	261	262	264	265	266	
268	269	270	271	272	273	274	275	276	277	
278	279	281	283	284	285	286	287	288	289	
290	291	294	295	296	297	299	300	301	302	
303	304	305	306	307	308	309	310	311	312	

313	314	314(ए)	315	316	319	321	322	323	324	
325	326	327	328	329	330	331	332	334	335	
336	337	338	339	340	341				योग	266
अनिर्णीत अंकेक्षण पैरे										
5	7	8	9(1से3 तक)	9(4से6 तक)	10				योग	6

अंकेक्षण प्रतिवेदन अवधि वर्ष 1988-89

अनिर्णीत अंकेक्षण अधियाचनाएं										योग
1	3	4	6	7	8	9	10	11	12	
13	14	15	16	18	19	20	21	22	23	
24	25	26	27	28	29	30	34	35	36	
37	38	39	40	41	42	43	44	45	46	
47	49	51	52	54	55	56	58	59	60	
61	62	63	64	65	66	68	71	72	75	
76	77	78	79	81	82	83	84	85	87	
88	91	92	93	94	95	96	97	99	100	
101	104	106	107	108	110	111	112	113	115	
116	118	119	121	123	124	125	126	128	131	
132	133	135	136	137	138	139	140	141	142	
143	144	146	147	148	149	150	152	153	154	
155	156	157	158	159	162	163	164	165	167	
168	169	171	172	175	176	177	178	179	180	
182	183	184	185	191	192	193	194	195	196	
197	200	201	202	203	204	205	206	207	208	
209	211	215	216	217	218	219	220	221	222	

224	225	226	229	232	235	238	239	240	243	
244	247	248	249	250	251	253	256	257	258	
259	260	261	262	263	265	266	267	268	269	
271	272	274	275	276	277	278	279	280	282	
283	285	286	288	289	290	291	292	293	294	
295	296	297	298	299	301	303	304	305	306	
307	309	310	312	314	315	316	317	318	319	
320	321	331	332	333	334	335	336	245	255	
									योग	250
अनिर्णीत अंकेक्षण पैरे										
4(वसेस)	5	8	9	10(बी, सी,डी)	11(बी)	13	14(एसे डी)	15(एसे डी)	योग	9

अंकेक्षण प्रतिवेदन अवधि वर्ष 1989—90

अनिर्णीत अंकेक्षण अधियाचनाएं										योग
1	2	3	4	6	7	8	11	12	13	
15	16	17	18	19	20	21	23	25	26	
27	28	29	30	31	32	33	34	36	37	
38	42	43	44	45	46	47	48	49	50	
51	52	53	54	55	58	59	60	61	62	
63	67	69	70	71	72	74	76	77	78	
79	81	82	83	84	85	86	87	88	89	
90	91	93	94	95	96	97	99	100	101	
103	104	105	106	107	108	109	110	111	112	
113	114	115	117	118	119	123	124	127	128	
129	130	131	132	133	134	135	137	138	139	

140	141	142	143	145	146	147	149	150	151	
152	153	154	155	156	157	160	161	162	163	
165	166	167	168	169	171	172	173	174	175	
178	180	181	182	183	184	185	186	187	188	
189	190	191	192	193	194	195	196	197	198	
199	200	201	202	203	204	205	206	209	213	
214	216	217	218	219	220	223	225	227	228	
229	230	232	233	234	235	236	237	238	239	
240	241	244	245	246	247	248	249	250	251	
252	253	254	255	257	258	259	260	261	262	
263	264	265	267	269	270	271	272	273	275	
276	278	279	280	281	282	283	284	285	287	
288	289	290	291	292	294	295	296	298	300	
301	5								योग	242
अनिर्णीत अंकेक्षण पैरे										
5(क),2, 4व 5	7	8	10(अ)	12	13	14(1से 9)	15(1से 5)	16	17	
									योग	10

अंकेक्षण प्रतिवेदन अवधि वर्ष 1990-91

अनिर्णीत अंकेक्षण अधियाचनाएं										योग
1	3	4	6	7	8	9	10	11	12	
13	14	15	16	17	18	20	21	22	23	
24	25	26	27	28	29	30	31	32	33	
34	35	37	38	40	44	45	46	47	48	
51	52	53	56	57	58	60	61	62	63	
64	65	66	69	70	71	72	74	76	79	

80	81	82	85	86	89	90	91	92	93	
95	96	98	99	100	101	105	108	109	111	
112	113	115	116	117	119	120	122	123	124	
125	126	128	129	130	131	132	133	136	137	
138	139	140	141	142	143	144	145	146	147	
148	149	150	151	152	153	154	156	157	158	
159	160	161	163	164	165	167	168	169	171	
172	173	174	2	5					योग	135
अनिर्णीत अंकेक्षण पैरे										
5(क2से5	10ख, ग	11	12	13(1से 6)	14(1से 2)	15			योग	7

अंकेक्षण प्रतिवेदन अवधि वर्ष 1991-92

अनिर्णीत अंकेक्षण अधियाचनाएं										योग
1	2	4	6	7	8	9	10	11	12	
13	14	15	16	17	18	19	20	21	23	
24	25	26	27	28	29	30	31	32	33	
34	35	36	37	38	39	40	41	42	43	
44	45	46	47	48	49	50	51	55	56	
57	58	59	60	61	62	63	64	67	70	
71	72	73	74	75	77	78	79	80	81	
82	83	84	85	86	87	88	89	90	91	
92	93	94	95	96	97	98	99	100	101	
102	103	104	105	106	107	108	109	110	111	
112	113	114	115	116	117	118	119	120	121	
122	123	124	125	126	128	129	130	131	132	

133	134	135	137	139	142	143	146	147	148	
149	150	151	152	153	154	155	156	158	159	
160	161	162	163	164	165	166	167	168	170	
173	174	175	176	178	179	181	182	183	186	
187	188	191	193	194	197	198	199	200	201	
202	203	204	205	206	207	208	209	210	212	
213	214	215	216	217	218	219	220	221	222	
223	225	226	229	230	231	232	233	234	239	
240	241	243	244	245	246	247	248	249	250	
251	252	253	254	255	256	257	258	259	261	
263	265	266	268	269	271	272	273	274	275	
276	277	278	280	281	283	284	285	286	287	
288	289	291	292	293	295	296	297	298	299	
300	301	302	303	305	306	309	310	311	312	
313	314	317	319	322	324	325	326	327	328	
329	330	331	332	333	334	335			योग	277
अनिर्णीत अंकेक्षण पैरे										
4(ग)(1से3)	7	8	9	10(ख, ग, घ)	11(2से 4)	12(2ब 4)	14	15(कसेग)	16	
17	18	19	20(1से6)	21(1से 4)	22(1से3)				योग	16

अंकेक्षण प्रतिवेदन अवधि वर्ष 1992-93

अनिर्णीत अंकेक्षण अधियाचनाएं										योग
1	2	3	4	6(5)	7	8	9	10	11	
12	13	14	15	16	17	18	19	22	23	
24	25	26	27	28	29	30	31	32	33	

35	36	37	38	39	40	41	42	43	44	
45	47	48	49	51	52	53	54	55	56	
57	58	59	60	61	62	63	64	65	66	
67	68	69	70	73	77	78	79	80	81	
83	84	85	86	87	88	90	91	92	93	
95	96	97	99	101	102	103	104	105	106	
108	109	110	111	113	114	115	118	119	120	
121	122	123	127	128	131	132	134	135	136	
137	138	139	140	141	142	143	144	145	146	
147	148	149	150	151	152	153	154	155	156	
157	158	159	160	161	162	163	164	165	166	
167	168	169	170	171	172	173	174	176	177	
178	179	180	181	183	184	185	186	187	188	
189	190	192	193	194	195	196	198	200	201	
202	203	204	205	206	207	208	209	211	213	
214	215	216	218	219	221	222	224	227	228	
230	231	232	234	236	237	238	239	241	242	
243	244	245	246	247	248	253	254	256	257	
258	259	260	261	262	264	266	267	268	269	
270	272	273	275	276	277	278	279	280	281	
282	283	285	286	288	289	290	291	292	293	
294	295	296	298	299	300	301	302	303	304	
305	306	307	308						योग	254
अनिर्णीत अंकेक्षण पैरे										
3	4(ग)(1)	7(1)	7(ii)	7(iii)	10(ख)	10(ग)(1)	10(ग)(2)	10(ग)(3)	10(ग)(4)	
)))		

11(क)	11(ख)	11(ग)	11(ड)	11(घ)	12(1)	12(2)	12(3)	13(1)	13(2)	
13(3)	13(4)	14	15	16(1)	16(2)	16(3)	16(4)	16(5)	17(1)	
17(2)	17(3)	17(4)	17(5)	17(6)(क)	17(6)ख)	17(6)(ग)	18(1)	18(2)	18(3)	
18(4)	18 (5)								योग	42

अंकेक्षण प्रतिवेदन अवधि वर्ष 1993-94 (सूचना उपलब्ध नहीं है)

अंकेक्षण प्रतिवेदन अवधि वर्ष 1994-96

अनिर्णीत अंकेक्षण पैरे										योग
4(क)	4(ख)	5	6	7(1)	7(2)	7(3)	7(4)	7(5)	7(6)	
7(7)	7(8)	8	9	10	11	12(क)	12(ख)	13(1)(क)(ख)	13(2)	
13(3)	13(4)	13(5)	13(6)	13(7)	14(1)(क)	14(1)(ख)	14(1)(ग) (1से 10)	15(1)	15(2)	
15(3)	16(1)	16(2)	17(1)	17(2)	18	19	20(1)	20(2)	21(क)	
21(ख)	29 (xi) (1)	29 (xi) (2,3)	22(1)(क)	22(1)(ख)	22(1)(ग)	22(1)(घ)	22(ii)(क)(ख)	23	24(i)	
24(ii)	24(iii)	24(iv)	24(v)	25(i)	25(ii)	25(iii)	26	27(1)(क)	27(1)(ख)	
27(ii)	27(iii)	27(iv)	28(1)(1से3)	28(ii)	28(iii)(क)	28(iii) (ख)	28(iii)(ग)	28(iii)(घ)	29 (i)	
29(ii)(iसेv)	29(iii)	29(iv)(क,ख)	29(v)(क,ख, ग,घ)	29(vi)	29(vii)	29(vii i)(1)	29(viii) (2)	29(ix)	29(x)(1,2,3)	
30(1)(कसेज)	30(ii)	30(iii)(क)	30(iii) (ख)	30(iv)	30(v)	30(vi) (क)	30(vi)(ख)	30(vii) (क)	30(vii) (ख)	
30(vii)	30(ix)	30(x)	30(xi)	30(xii)	31(i)	31(ii)	31(iii)	31(iii)(31(iii)(

i))				क)(i)	क)(ii)	
31(iii) (ख)	31(iii)(ग)	31(iii)(घ)	31(iii) (ङ)	31(iv)	31(v) (क)(ख)	31(vi)	31(vii)	31(viii))	31(ix)	
31(x)	31(xi)	31(xii)	31(xii) i)	31(xi v)(1)	31(xiv) (2)	31(xv) (क)	31(xv) (ख)	31(xv) (ग)	31(xv) (घ)	
31(xv i)	31(xvii)	39(ii)(1)	39(ii) (2,3)	31(xv iii)(1)	31(xvii i)(2)	31(xi x)	31(xx)	31(xxi)	31(xxii)	
32(1)	32(2)	32(3)	32(4)	33(1)	34(1)	34(2)	34(3)	35(1)(क1से4) (ख1व 2)(ग 1से7)	35(ii)	
36	37(i)	37(ii)	38(i)	38(ii)	38(iii)	38(iv)	38(v)	39(i)(क)	39(i) (ख)	
39(i) (ग)	39(i) (घ)	39(i)(ङ) (1,2,3)	40(i)	40(ii)	41(i,ii,i ii)	42(i)(क)	42(ii)	43(i)(क)	43(1)(क)(i)	
43(1) (क)(ii)	43(1)(क)(iii)	43(1)(रु 1)	43(ग)	43(घ)	43(ङ)	43(च)	43(छ)	43(ज)	43(झ)	
43(ii)(iसेix)	43(iii)(iसेv)	43(iv)(v)							योग	173

अंकेक्षण प्रतिवेदन अवधि वर्ष 1996–2000

अनिर्णीत अंकेक्षण पैरे										योग
3(क)	3(ख)	3जी (i)(ii)	3घ	5(1)	5(2)	5(3)	5(4)	5(5)	5(6)	
5(7)(i) (ii)	5(8)	5(9)	5(10)	6(1)	6(2)	6(3)	6(4)	6(5)	6(6)	
7(1)	7(2)	8(1)	8(2)	9	10(1)	10(2)	10(3)	10(4)	11(1)	

11(2)	11(3)	11(4)	11(5)	11(6)	12	13	14	15(1)	15(2)	
16	17(क)	17(ख)	18(क)	18(ख)	19(1)	19(2)	20(1)	20(2)	20(3)	
20(4)	20(5)	21(1)(1)	21(1)(2)	21(1)(3)	21(1)(4)	21(2)(1)	21(2)(2)	21(3)(1)	21(3)(2)	
21(4)(1)	21(4)(2)	21(4)(3)	21(4)(5)	21(5)(1)	21(5)(2)	21(5)(3)	22(1)	22(2)(i)	22(2)(ii)	
22(2)(iii)	22(3)	22(4)	22(5)(i)	22(5)(i)	22(5)(iii)	22(6)	22(7)	22(8)(i)	22(8)(ii)	
22(9)(i)	22(9)(ii)	22(10)	22(11)	22(12)	22(13)	22(14)	22(15)	22(16)	22(17)	
22(18)	23(1)	23(2)	23(3)	23(4)	23(5)	23 (6)	23(7)	23(8)	23(9)	
23(10)	23(11)	23(12)	23(13)	23(14)	23(15)	23(16)	23(17)	23(18)	23(19)	
24(क)	24(ख)	24(जी)	24(जी एच)	24(झ)	24(च)(1)	24(च)(2)	24(च)(3)	24(च)(4)	24(छ)	
24(ज)	24(झ)	24(ञ्ज)	24(ट)	24(ठ)	24(ड)	25(1)	25(2)	25(3)	25(4)	
25(5)	25(6)	25(7)	25(8)	25(9)	26(क)(1)(1से6)	26(क)(2)(1से3)	26(क)(3)	26(क)(4)	26(क)(5)(1)	
26(क)(6)(1से3)	26(क)(7)(1से3)	26(क)(8)(1से4)	26(क)(9)(1व2)	26(क)(1)(1से6)	26(क)(10)(1)	26(क)(11)	26(क)(13)	26(क)(14)(iसेiv)	26(ख)(1)	
26(ख)(2)	26(ख)(3)	26(ख)(4)	26(ख)(5)	26(ख)(6)	26(ख)(7)	26(ख)(8)	27(1)	27(2)	27(3)	
27(4)	27(5)	28	29(क से ड)	30	31(1से6)				योग	166

अंकेक्षण प्रतिवेदन अवधि वर्ष 2000-2009

पैरों का विवरण										योग
3	4(1से5)	5(1व2)	6(1से5)	7(1)(2i से ix)	8(1से6)	9(1से53)	10(1से17)	11	12	
13(1)	14	15(1से12)	16						योग	14

अंकेक्षण प्रतिवेदन अवधि वर्ष 2009—2010

पैरों का विवरण										योग
3	4(1से6)	5(1व2)	6(1से 6)	7(1से 4)	8(1से3)	9(1से 5)	10(1से17)	11(1व 2)	12	
13(1)(ए से ई)(2)	14	15(1से12)	16						योग	14

अंकेक्षण प्रतिवेदन अवधि वर्ष 2010—2011

पैरों का विवरण										योग
3	4(एसेबी)	5(एसे ई)	6(एसेबी)	7(एसेबी)	8	9	10	11(एसेएच)	12 (1 से 4)	
13(एसेबी)									योग	11

कुल योग

अनिर्णीत अंकेक्षण अधियाचनाएं	2925
अनिर्णीत अंकेक्षण पैरे	570
कुल योग	3495