

**Local Audit and Inspection Report on the accounts maintained in the office of Executive Officer, Municipal Council, Sangrur for the period April 2013 to March 2016 under Section 20 (1) of the CAG (DPC) Act, 1971**

**Part-I-A (i) Introductory**

Audit and Inspection on the accounts maintained in the office of Executive Officer, Municipal Council, Sangrur for the period April 2013 to March 2016 under Section 20 (1) of the CAG (DPC) Act, 1971 was conducted by an audit party headed by Sh Vir Bhan, Asstt. Audit Officer assisted by Sh Ram Naresh, Sr. Auditor and supervised by Sh Sanjay Sapru, Audit Officer from 22.08.2016 to 26.08.2016. The results of audit are embodied in the succeeding paragraphs.

*“The inspection report has been prepared on the basis of information furnished and made available by audited entity. The office of the Pr. Accountant General (Audit) Punjab, Chandigarh disclaims any responsibility for any mis-information and or non information on the part of the audited entity.”*

The office of Municipal Council, Sangrur is situated near BSNL Office, Sangrur having telephone No. 01672-230466.

The charge of the post of the Executive Officer was held by the following officers during the period covered under audit.

Sr. No.	Name	Period
1.	Ajit Singh	14/02/13 to 14/04/13
2.	Vijay Kumar Gupta	15/04/13 to 23/04/14
3.	Ashok Kumar Arora	24/04/14 to 26/05/14
4.	Vijay Kumar Gupta	27/05/14 to 30/06/14
5.	Ranbir Singh	01/07/14 to 17/07/14
6.	Chetan Sharma	18/07/14 to 02/09/14
7.	Surjeet Singh	03/09/14 to 30/04/15
8.	Rajesh Sharma	04/05/15 to 24/05/15
9.	Rakesh Garg	25/05/15 to 07/07/15
10.	Amritpal	08/07/15 to 10/07/15
11.	Rakesh Garg	22/07/15 to 06/08/15
12.	Ashok Kumar	07/08/15 to 19/01/16
13.	Bhushan Aggarwal	25/01/16 to 25/05/16

The position of income and expenditure of the Council during the period covered under audit was as under:

(Fig. in lakh)

Year	Opening Balance	Income	Total	Expenditure	Closing Balance
2013-14	44.58	1672.61	1717.19	1846.33	587.68
2014-15	587.68	1229.00	1816.68	1523.13	412.96
2015-16	412.96	1262.62	1266.75	1358.69	230.90

**Part 1-A (ii) Non-production of records**

**-Nil-**

**Part 1 B Review of old objections.**

**Reply of old outstanding paras not produced.**

**Part 1 C Schedule of persistent irregularities.**

**NIL**

**Part –II Section –A**

**NIL**

**Part –II Section – B**

**Para 1 Payment out of loan-Rs 50.41 lakh.**

**During** test check of records for the year 2013-14 to 2015-16 it was noticed that as per decision made by the Hon'ble court on 27.07.2012 that 31 leading fireman shall remain present and perform their duties in the fire brigade department on all Saturday from 01.12.1999 to 31.05.2008, where other employees have enjoyed all the Saturdays as public holiday hence they are allowed and it was held that they were entitled to receive the amount as equivalent to their one day salary. If the ordered amount is not paid to the applicant within five months from the date of order they will be entitled to interest @ six per cent. In this connection the Council filed the case, in High court of Punjab and Haryana on 8.11.2013 but the case was dismissed. The Council paid to 31 fire man an amount of Rs 50,40,586/- as principal and interest from loan of Rs 8.00 crore which was taken from Improvement Trust. This resulted into huge loss to the Council.

On being pointed out department replied that payment was made as per order of Hon'ble court. Final reply is awaited.

**Para 2 Short collection of water supply and sewerage user charges- Rs 207.06 lakh**

The Government of Punjab Department of Local Government vide notification dated 11.07.2006 notified and exempted with effect from 26.06.06 all the residential units having plot area upto five marlas (125 sq. yards) situated within the limit of municipalities from the payment of water supply and sewerage charges. Further, the Government vide notification no. 9/9/05/-3LG-4/2322 date 18.09.2009 revised water supply and sewerage tariff with immediate effect and fixed Rs100 as user charges for un-metered water connection (domestic) and Rs 70 for sewer connections for upto five marlas connection.

During test check of records and information obtained for the period 2013-14 to 2015-16 in the office of Executive Officer, Municipal Council, Sangrur it was noticed that Council charged Rs 74 as water charges per month per unit and Rs 30 as sewerage charges per month per units instead of Rs 105 per month per unit as water supply and sewerage charges as fixed by the Government in aforesaid notification which resulted into huge loss of Rs 207.06 lakh during the years to the Council as detailed below:

<b>Year</b>	<b>Calculation of user charges(Water+SewerageC)</b>	<b>Total</b>
2013-14	$(4642 \times 35 \times 12) + (5001 \times 75 \times 12)$	64,50,540
2014-15	$(5733 \times 35 \times 12) + (5036 \times 75 \times 12)$	69,40,260
2015-16	$(6556 \times 35 \times 12) + (5068 \times 75 \times 12)$	73,14,720
Total		2,07,05,520

On being pointed out department replied that short collection of water supply and sewerage user charges Rs. 207.06 lakh.

**Para 3 Non collection of water supply and sewerage user charges- Rs 450.31 lakh**

The Government of Punjab Department of Local Government vide notification dated 11.07.2006 notified that with effect from 26.06.06 exempted all residential units having plot area up to five marlas (125 sq. yards) situated within the limit of municipalities from the payment of water supply and sewerage charges. Further,

the Government vide notification no. 9/9/05/-3LG-4/2322 date 18.09.2009 has revised water supply and sewerage tariff with immediate effect and Rs100 is fixed as user charges for un-metered water connection (domestic) and Rs 70 is fixed for sewer connections for upto five marlas connection.

During test check of records for the year 2013-14 to 2015-16 in the office of Executive Officer, Municipal Council, Sangrur it was noticed during the year 2013-14 and 2015-16 that no meter was installed upto five marlas plots, and neither the user charges for water connection nor the user charges for sewer connections as required under the notification dated 18.09.2009 was taken during the above period. Due to non collection / levy of user charges, the Council suffered a huge loss of Rs 4,50.00 lakh as per details given below:

<b>Year</b>	<b>No. of water connection upto 5 marla houses</b>	<b>User charges recovered</b>	<b>User charges due for water connection @ Rs 100 per month</b>	<b>No. of sewerage connection upto 5 marla houses.</b>	<b>User charges recovered</b>	<b>User charges due for sewerage connection @ Rs 70 per month</b>
2013-14	9,847	--	1,18,16,400	5,001	--	42,00,840
2014-15	8,907	--	1,06,88,400	5,036	--	42,30,240
2015-16	8,198	--	98,37,600	5,068	--	42,57,120
Total			3,23,42,400			1,26,88,200
<b>G Total</b>			3,23,42,400+1,26,88,200=4,50,30,600			

On being pointed out department replied that efforts will be made to recover the water & sewerage charges . Final reply is awaited.

**Para: 4 Pending liabilities-Rs 1,846.05 lakh.**

The Punjab Financial Rule 17.18, Vol-I provides that the authorities incurring the expenditure must watch that expenditure should be incurred within the budget allotment and in any circumstances charges are not to be allowed to stand over to be paid from the budget grant of another year. In this connection Government of Punjab, Department of Finance (Finance Budget-I Branch) issued instructions to all Heads of Departments Vide letter No. 1/1/2002-IFB/4216 dated 22.03.2002 regarding non-creating of liabilities. Further, Chapter XVI of Municipal Account Code 1930 provides that Corporation or Committee as the case may be shall maintain a Provident Fund Ledger in Form PF I and contribute to the provident fund of each subscriber each month and at the

time of retirement of a subscriber the amount shown to the credit of his account plus interest accrued to date shall be withdrawn and shall be paid to him.

Test check of records and information obtained for the year 2013-14 to 2015-16 in the office of Executive Officer, Municipal Council, Sangrur revealed that there was a liability of Rs 1846.05 lakh as on 31.03.2016 as per details given in annexure. On being pointed out department replied that matter will be taken up with the higher authority for demanding the funds to clear the liability. Final reply is awaited.

**Para 5 Non- achievement of targets of collection of revenue**

While approving the budget for the year 2013-14, 2014-15 and 2015-16 targets for collection of revenue under various items were fixed by the Department of Local Government, Punjab, instructions were issued to the Municipal Councils to achieve these targets by making best efforts.

During test check of records and information obtained from Municipal Council Sangrur for the year 2014-15 and 2014-15 it was noticed that there was shortfall in achievement of targets under few heads ranging between 18.68 *per cent* and 100 *per cent* in the year 2014-15 and 26.88 *per cent* to 100 *per cent* in the year 2014-15 for collection of revenue under various sub-heads as detailed below. The records relating to target fixed and achieved there against during the year 2013-14 was not produced to audit in the absence of which it could not be ascertained, what targets were fixed by the Government and what targets were achieved by the Council. Reasons for non-production of record and information in this regard may be apprized to audit:-

**Year 2014-15 (Rs in lakh)**

Sr. No.	Particulars	Target fixed	Achievements	Short fall (in per cent)
1.	House Tax/property tax	150.00	121.98	18.68
2.	Building application fee	30.00	20.04	33.20
3.	License fee	2.00	0.91	54.50
4.	Dead animal	0.10	00	100.00
5.	Advertisement	25.00	5.92	76.32
6.	Water supply & Sewerage	95.00	63.96	32.67

**Year 2015-16 (Rs in lakh)**

Sr. No.	Particulars	Target fixed	Achievements	Short fall (in per cent)
1.	House Tax/property tax	125.00	67.75	45.80
2.	Water Supply & Sewerage	100.00	73.12	26.88
3.	Fire contribution	150.00	00	100.00
4.	Advertisement	30.00	18.48	38.40

As is evident from the above tables, the targets fixed were not achieved by the Municipal Council, despite instructions issued by the Government while approving the

budget for the year 2013-16. The above cases are however illustrative, and not exhaustive.

On being pointed out the department replied that efforts will be made to achieve the target. Final reply is awaited.

**Para 6 Excess expenditure on establishment, against the norms.**

The Government of Punjab, Department of Local Government issues instructions every year to all the Urban Local Bodies regarding preparation of budget estimates of respective years and keep the expenditure on establishment against the annual total income of MC in the range of 35 *per cent* to 20 *per cent*. Where the total annual income of MC is upto Rs 2.00 crore, percentage of expenditure on establishment should not be more than 35 *per cent* and where the total annual income of MC exceeds Rs 10.00 crore, percentage of expenditure on establishment should not be more than 20 *per cent* of total annual income.

Test check of records and information obtained from the office revealed that expenditure on establishment was incurred from 50.53 *per cent* to 73.63 *per cent* as against the prescribed 20 *per cent*. This has resulted into non adherence of instructions issued by the Government while sanctioning the budget for the year 2013-16 as under:

Year	Actual income	Expenditure on establishment	Percentage expenditure
2013-14	1672.61	845.19	50.53
2014-15	1229.00	828.97	67.45
2015-16	1262.62	929.67	73.63

On being pointed out department replied that compliance will be made. Final reply would be awaited.

**Para 7 Outstanding recovery of rent- Rs 181.60 lakh**

Section 104 and 105 of the Punjab Municipal Corporation Act, 1976 provides that for whole of any part of the city a new assessment list should be prepared every year or adopt the rateable values contained in the list for any year with such alterations as may in particular cases be deemed necessary. In this connection Government of Punjab Department of Local Government prescribed the policy regarding periodical increase in the rent of Municipal properties in the State vide Memo No. 10.80/95-5LGIII/11947 dated 16.10.1998. Municipal Council Sangrur has lent out its shops under its jurisdiction in different markets to the tenants on monthly rent/lease basis at the prescribed rates, as per

agreement entered into between the M.C. and concerned tenants. The tenants were required to pay the prescribed amount of rent of respective shops to the Council.

During test check of Demand and Collection Register for the year 2013-14 to 2015-16 of Rent Branch and information supplied by the concerned branch it was noticed that an amount of Rs 181.60 lakh was outstanding as on 31.03.2016. The year-wise position of receipt and outstanding rent/lease is given in annexure attached.

On being pointed out the department replied that outstanding amount of rent will be recovered by making more efforts. Final reply compliance is awaited.

**Para 8 Outstanding recoverable amount of House Tax/Property Tax-  
Rs 1,062.93 lakh Rs 111.79 lakh.**

Municipal Council Sangrur levies house tax on building under the jurisdiction of Municipal Council at the specified rates fixed by Government from time to time and makes collections against demands issued to the assesses. Section 104 of the Punjab Municipal Corporation Act, 1976 provides that Corporation/Council shall prepare for whole or any part of the city a new assessment list every year or adopt the rateable values contained in the list for any year with such alterations as may in particular cases be deemed necessary.

During test check of records and information obtained pertaining to house tax assessment and collection for the year 2013-14 to 2015-16 it was noticed that there was an arrear and demand of House Tax of Rs 559 lakh in the year 2013-14 including interest and out of which only an amount of Rs 34.00 lakh was collected up 31.03.2016 and an amount of Rs 525 lakh was still recoverable. Similarly, there were 9,000 property tax payers in the jurisdiction of MC Sangrur during the year 2015-16, out of which tax for Rs. 79.00 lakh has been recovered from 2900 units, and Rs 53 lakh was still recoverable upto 31.03.2016 against the total demand of Rs 100.00 lakh for the year 2015-16. This has resulted into short realization of tax.

On being pointed out department replied that outstanding amount will be recollected by taking more efforts. Final reply would be awaited.

**Para 9 Outstanding recoverable amount of water supply and sewerage charges-  
Rs 54.34 lakh**

Municipal Council Sangrur levies water supply and sewerage charges on residential/commercial households situated under the jurisdiction of Municipal Council at

the specified rates fixed by the Government from time to time and makes collections against demands issued to the users.

Test check of records and information obtained pertaining to water supply and sewerage charges for the year 2013-14 to 2015-16 revealed that Rs 250.31 lakh (Rs 118.93 lakh+Rs 131.38 lakh) including arrears of previous years was to be recovered from the users as on 31.03.2016.

On being pointed out department replied that effort will be made to recall the outstanding charges. Final reply would be awaited.

**Para 10 Non-recovery of annual renewal charges of Mobile Towers-Rs 6.58 lakh**

The Government of Punjab, Department of Information and Technology vide its letter dated 11.02.2005 had fixed one time installation charges @ Rs 10,000/- and annual renewal charges @ Rs 5,000/- of BTS/CDMA Mobile Towers. Further, vide No. INFRA/GUIDELINES/TELECOM INFRASTRUCTURE/13546A dated December 5<sup>th</sup>, 2013, Government of Punjab Department of Industries and Commerce issued guidelines regarding revision of one time installation charges of mobile towers in corporations/MCs. Accordingly Rs 25,000/- for one time installation charges has been prescribed in C class MCs.

During test check of records and information obtained in respect of Mobile Towers installed within the jurisdiction of Municipal Council Sangrur, it was noticed that Municipal Council had not recovered annual renewal charges of Rs 6.58 lakh from 60 Companies of Mobile Communication Towers upto the year 2015-16.

On being pointed out the department replied that efforts will be made to recall the outstanding fee. Final reply is awaited.

**Para 11 Non-conducting of survey in the jurisdiction of MC for the purpose of trade licenses.**

According to Chapter XVIII of the Punjab Municipal Corporation Act, 1976 the Commissioner, when authorized by the Corporation in this behalf, may provide and maintain municipal markets and may charge such fees as he thinks fit to impose for the grant of a license to carry out a trade.



**During** test check of records it was noticed that no survey regarding assessment of total number of trade premises available in the jurisdiction of Municipal Council for issue of licenses and enforcement thereof, was carried out. Had the proper survey been conducted to identify the total number of trade units available in the MC area, and made the enforcement thereof, revenue as notified by the Government on account of license fee/renewal fee could be received.

On being pointed out the department replied that compliance will be made. Final reply is awaited.

**Para 12 Improper maintenance of Cash Books.**

According to Rule III.1 of Municipal Account Code 1930, all money received or spent by or on behalf of the Corporation shall without any reservation be brought to account in the General Cash book to be maintained in Form G.2. A Chest book in Form G.2-A shall also be maintained. It shall contain day to day record of the cash received and disbursed/credited. Cash book (Form G.2) shall each day be checked, closed, balanced and signed by the authority competent and at the end of each month it shall be compared and agreed with the bank/treasury records. Further, Rule III (4), provides that if, on comparison of the General Cash book with the bank records/treasury it appears that any cheque remained uncashed for an unduly long period, enquires shall be made with regard to such cheque and, if it could not be traced, payment of the same shall be stopped by order of the drawing officer.

During test check of General Cash Book and grants and connected records for the year 2013-14 to 2015-16, the following deficiencies were noticed:

1. General cash book was neither checked nor signed by the head of office and no reconciliation was carried out.
2. In PMIDC Cash book, Rs 46,06,630/- were shown as opening balance as on 4.4.13 at page 19 of cash book but pages 18 and 23 were left blank without recording any reason. An amount of Rs 7,32,810/- shown as credited vide cheque no. 051563 dated 24.6.13 from MC fund, was previously paid from PMIDC grant for payment of electricity bills. Further, Rs 4,15,537/- credited vide cheque no. 051619 dated 24.7.13 from MC fund was previously transferred to MC fund from PMIDC for supply of pump operator and sewerage officials' salary.

3. Further, out of PMIDC grant the following electricity bills were paid which were not allowed as per condition of PMIDC grants:

Vr. No./Cheque/Date	Amount	Purpose
34/930278/17.9.13	3,02,380/-	PSPC electricity bills
35/93229/-do-	3,33,480/-	-do-
36/930280/-do-	8,98,062/-	-do-

4. An amount of Rs 3.00 crore and Rs 1.03 crore were received but it was again shown on 6.2.13 on expenditure side.
5. On 20.2.13 few cheques were written as cheques not entered in cash book from Indian bank. Similarly, few cheques were written as debited but not entered in cash book of HDFC.
6. An amount of Rs 2,11,322/- were transferred to MC fund from PMIDC from Indian bank and Rs 1,02,230/- from HDFC bank.
7. Cash book was not signed on 20.6.14 and balance was shown as Nil.
8. An amount of Rs 356.48 crore as PIDB funds, was received from DC Sangrur on 2.3.2016, and this amount remained unutilized upto 31.3.2016 but the cash book was neither checked nor signed by head of office.
9. The cash book of MP LAD was also not reconciled and from 7.5.16, only entries were made on receipt and expenditure side but, Cash Book was neither closed nor checked and was written only upto 3/16.

Non reconciliation of cash books and its improper maintenance may lead to embezzlement, misappropriation etc. In this regard Drawing and Disbursing Officer was required to make strenuous efforts to set out the above irregularities.

On being pointed out department replied that cash book will be reconciled soon & compliance will be attended as said by audit. Final reply is awaited.

**Para 13 Non-conducting of physical verification of stores/stock**

Rule 17.12 of Punjab Municipal Account Code 1930 provides that the whole of the property of the Committee, movable and immovable including investments shall be verified at least once in three years by a member or members of the Committee specially appointed.

During test check of records of stores/stocks and properties registers of the Council, it was noticed that physical verification as required was not conducted during the year 2015-16 which was in contravention to the rule *ibid*.

On being pointed out the department replied that compliance will be made. Final reply awaited.

**Para 14 Non-collection and contribution to Cancer & Drug Addiction Treatment infrastructure Fund.**

Test check of records in the office of Executive Officer, Municipal Council, Sangrur for the year 2013-14 to 2015-16 it was noticed that, however, an amount of Rs 253.00 lakh was collected during the above years as property tax, but contribution to Cancer & Drug Addiction Treatment Infrastructure Funds for Rs 5.06 lakh @ 2 per cent as required was not submitted, which resulted into non adherence of Government instructions *ibid*.

On being pointed out department replied that amount will be sent as required. Final reply is awaited.

**Para 15 Opening and operating of multiple bank accounts**

As per instructions issued by the Department of Finance, Government of Punjab from time to time regarding mis-utilization of Government funds/opening of savings bank accounts, only one account savings bank account must be opened/operated under each scheme. However, multiple bank accounts for a scheme by the Municipal Council were being operated as details given below:

Sr. No.	Name of Bank	Account No.	Purpose
1.	SBOP	55074979240	MC fund
2.	UBI	355302010782514	MC fund
3.	PNB	347700758749	-do-
4.	PNB	347700010746256	-do-
5.	HDFC	2718100004391	-do-
6.	Alahabad bank	50228883042	-do-
7.	Vijay bank	752501101000008	Not mentioned

As evident from the above table 06 bank accounts were opened and operated for Municipal Fund by the council which was in contravention to the instructions issued by the Government from time to time.

On being pointed out the department replied that excess bank account will be closed shortly. Final reply is awaited.

**Para 16 Non-remittance of Labour Cess to the Punjab Building and Other Construction Workers' Welfare Board- Rs 27.45 lakh**

Section 39(1) of the Building and Other Construction Workers' Welfare Cess Act, 1996 provides that cess would be collected at the rate of one percent of the construction cost. Further, Rule 5 (3) of the Building and Other Construction Worker' Welfare Cess Rules,1998 provides that the cess collected should be remitted to the board within 30 days.

Test check of records revealed that labour cess amounting to Rs 49.39 lakh was collected during the 2015-16 by the office of the Municipal Council from the applicants for sanctioning layout plans for the construction of buildings and other construction works, but the Council instead of remitting the collected cess to the Board rather treated it as its income and utilized it towards the expenditure of Rs 27.45 lakh which was in contravention of the instructions issued by the Government.

On being pointed out department replied that labour cess will be sent to the concerned office. Final reply is awaited.

**Para 17 Payment to Gaushala**

During test check of records in the office of Executive Officer, Municipal Council, Sangrur for the year 2013-14 to 2015-16 it was noticed that the following payments were made to the gaushala but the Council had not levied the Cow cess so far. This Council paid for the maintenance of the Gaushala from its own income as detailed below:

Year	Amount paid
2013-14	15.95 lakh
2014-15	14.40 lakh
2015-16	5.00
Total	35.35

It is evident that an amount of Rs 35.35 lakh was paid to the Gaushalas during the period 2013-16, but no Cow cess was levied by the Council.

On being pointed out the department replied that cow cess resolution has been passed for revised cow cess. Final compliance is awaited.

**Para 18 Irregular Issue / utilization of Electrical Items**

Test check of records revealed that **all complaints were registered in a complaint register which are attended on next day. No record was made available which could certify that the complaint so registered have been attended satisfactorily.**

Besides, no **dead stock register** has been maintained, in which the material declared as useless should be registered in token of the replacement of new ones. Due to non-maintenance of the register the cross check of replacements of articles and thus authorization of actual replacement could not be verified in audit.

No attendance register has been maintained for the skilled and unskilled labourers employed through contractors due to which the absentee statement was not prepared.

No physical verification of stock has been conducted till date.

On being pointed out department replied that all the records mentioned above shall be maintained and will be shown at the time of next audit. Final compliance would be awaited.

**: Part-III**

**T.A.N : Non verification of Service book.**

During the test check of records, It was noticed that service of “Safai Sewak “ ( Class-IV employees) was not verified and leave account was not maintained for the past three years.

On being pointed out department replied that compliance will be made. Final compliance would be awaited.

**Sr. Audit Officer (Vetting)**

**Local Audit and Inspection Report on the accounts maintained in the office of Executive Officer, Municipal Council, Sangrur for the period April 2013 to March 2016 under Section 20 (1) of the CAG (DPC) Act, 1971**

**Part –II Section – B**

- Para 1** Payment out of loan-Rs 50.41 lakh.
- Para 2** Short collection of water supply and sewerage user charges-  
Rs 207.06 lakh
- Para 3** Non collection of water supply and sewerage user charges-  
Rs 450.31 lakh
- Para: 4** Pending liabilities-Rs 1,846.05 lakh.
- Para 5** Non- achievement of targets of collection of revenue
- Para 6** Excess expenditure on establishment, against the norms.
- Para 7** Outstanding recovery of rent- Rs 181.60 lakh
- Para 8** Outstanding recoverable amount of House Tax/Property Tax-  
Rs 1,062.93 lakh Rs 111.79 lakh.
- Para 9** Outstanding recoverable amount of water supply and sewerage charges-Rs 54.34 lakh
- Para 10** Non-recovery of annual renewal charges of Mobile Towers-Rs 6.58 lakh
- Para 11** Non-conducting of survey in the jurisdiction of MC for the purpose of trade licenses.
- Para 12** Improper maintenance of Cash Books.
- Para 13** Non-conducting of physical verification of stores/stock
- Para 14** Non-collection and contribution to Cancer & Drug Addiction Treatment infrastructure Fund.
- Para 15** Opening and operating of multiple bank accounts
- Para 16** Non-remittance of Labour Cess to the Punjab Building and Other Construction Workers' Welfare Board- Rs  
27.45 lakh
- Para 17** Payment to Gaushala
- Para 18** Irregular Issue / utilization of Electrical Items

**Non verification of Service book.**