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Annual report on the working of Resident  
Audit Scheme, in Municipal Corporation, Simla for the  
Year 1979-80.

PART-I

1. Last Report :- (a) The last annual report for the year 1978-79 was issued by the Examiner, Local Fund Accounts H.P. Simla-2 vide No. V(i)/66-Fin (LA) Vol-IX dated 10-3-1980. Annotated copy showing the action taken thereon was still awaited which may be expedited.

A.M.P. 192  
Smith 266  
P.R. P-165  
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The annotated copies of the annual reports for the years 1968-69, 1969-70, 1970-71, 1971-72, 1972-73, 1973-74, 1974-75, 1975-76, 1976-77, 1977-78 and 1978-79 were also not forwarded to this department. According to provisions of rule 249(2) (e) of H.P. Municipal Account code, the annual report was required to be placed in a special meeting of the Corporation which was to be convened within one ~~month~~ month of the receipt of the audit report. Thereafter an annotated copy showing the action taken on the audit objections was to be submitted to the Examiner, Local Fund Accounts, within three months, but no annotated copy was sent to the Examiner from 1968-69 onward. i.e. for a long period of 10 years. This defeats the very purpose of audit and is thus not desirable. The matter is brought to the notice of Commissioner, Municipal Corporation, Simla for taking suitable action in this behalf.

(b) Requisitions outstanding:- The audit requisitions shown as outstanding in para 2 of the annual report for the year 1975-76 and for the period 74-75 to 77-78 shown as outstanding in para 1(b) of annual report for the year 1977-78 remained unattended. In addition, the following requisitions issued during the year 1978-79 and 1979-80 also remained unattended.

<u>Year</u>	<u>Outstanding requisitions.</u>
1978-79	2 to 13, 15 to 25, 27 to 30, 32 to 79, 81 to 147, 149 to 154, 156 to 198, 200 to 272.
1979-80	1 to 8, 10 to 15, 17 to 20, 22, 23, 26 to 31, 33, 35, 36, 38, 39, 41 to 43, 45 to 56, 60, 61, 63 to 67, 69 to 86, 88 to 91, 93, 95, to 101, 103 to 105, 107 to 118, 120 to 124 to 127 to 140, 144 to 147, 149 to 161, 163 to 174, 176 to 194, 197 to 199, 201 to 212, 215 to 228, 240, 241 to 257

Special steps

Action should be taken to remove the  
objections contained in these requisitions.  
contd-2/-

(c) Suspected leakage in collection of income from sale of water :- There were three water pumping stations at Guma, Charot and chair till 1975 when a new water pumping station at Jagroti was installed at a cost of about Rs 3500000-00 which started functioning in 1975. A loan of Rs 26,75000/- was taken from life Insurance Corporation for the construction of this pumping station. A comparative perusal of income ~~and~~ from sale of water from 1973-74 to 1977-78 indicated that there was hardly any increase in income after the installation of Jagroti pumping station. The authorities were requested vide para 17 of the annual report for <sup>the</sup> year 1978-79 to look into the matter and ensure that there was no leakage in income on sale of water. No action appears to have been taken in this behalf. The matter may please be looked into now and <sup>factual</sup> position intimated to this department *at an early date*.

(d) Damage of motor of pump No. 30 F pumping station Guma :- One motor of 1850 horse power of Municipal Pumping station at Guma was got burnt on 30-5-1978. In order to get it <sup>repaired</sup> ~~repaired~~ an estimate of Rs 1,30,000/- was prepared and sanctioned. The motor was sent to M/S Prote Electric Ltd. Calcutta. The firm undertook to remove the defects occurred if any within one year from the date of completion of work. The motor got damaged again and the defects were removed by the firm free of cost. However, the corporation had to pay a sum of Rs 24968/- for transporting the motor from Simla to Calcutta and back. The amount of Rs 24968/- was, however, not reimbursed by the firm to the Corporation. The action taken to recover the amount may please be intimated to this department.

Since the loss sustained by the Corporation by the burning of the motor was <sup>substantially</sup> ~~substantially~~ high, it was requested that an enquiry as to the causes of loss may be instigated under rule 245 of H.P. M.A code, 1975. However, no action in this behalf appears to have been taken. Necessary enquiry may please be held now and results of the same intimated to this department.

(e) Installation of water tap in Kasumpti Bazar :-

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Municipal Corporation vide its resolution No. 4 dated — sanctioned the installation of public water tap in Kasumpti Bazar at a cost of Rs 16200/-. It was also indicated in the resolution ibid that two water taps were already in existence in Kasumpti. Kasumpti Bazar was outside the limits of Municipal Corporation and as such the installation of a public tap there was not a fit charge on the Corporation fund. It was desired in para 24 of the last annual report that the expenditure incurred on installation of the tap may either be recovered from the panchayat/public of Kasumpti or it may be got regularised with the sanction of the Government. No action appears to have been taken in this behalf. Needful may be done now under intimation to this department. Suitable amounts by way of water charges for these water tapes may also be recovered every month from the Kasumpti panchayat.

f Non Adjustment of Material issued from stock:- In cases where the work was undertaken departmentally material was issued from store, but final adjustment of material issued from store was not got done despite repeated audit requisition. The matter was pointed out in para 27 of the annual report for the year 1978-79 but no action was taken in this behalf. The needful may be done now under intimation to this department.

PART -II

2. Per-sonnel :- The following <sup>officers/officials</sup> ~~persons~~ held the charge of <sup>the</sup> Resident Audit Scheme of Municipal Corporation, Simla during the year 1979-80...

1. Sh. Chet Ram Verma 1-4-79 to 4-6-79
2. Sh. W.C. Sharma 26-6-79 to 31-3-80.

The charge during the period from 5-6-79 to 25-6-79 was held by Senior most junior Auditor posted in the scheme.

3. Audit Fee :- (a) Audit fee for the year 1979-80 is being communicated to the corporation authorities separately. The Executive Officer of the Municipal Corporation is requested to credit the amount to the Government as early as possible and challan <sup>sent</sup> ~~such~~ to this department for verification and return through the

Resident Audit Officer, Municipal Corporation, Simla.

(b) The balance of audit fee amounting to Rs 15593-46 was also payable by the Corporation on account of audit fee for the year 1966-67 as per details given below. The amount of Rs 15593-46 may therefore be credited to the Government without any further delay and challan in support of the credit be sent to this deptt.

Year	Audit fee payable	Audit fee credited.	Balance.
1966-67	33796-13	18202-67	15593-46.

4. Financial position :- Financial position of the corporation is given below in comparative form :-

	1978-79	1979-80
Opening balance	2614683	6111448
Income	12459215	14987703
Total	15073898	21099151
Expenditure	8962450	17036392
Closing balance	6111448	4062759

The main sources of income are octroi, sale of water, tax on land and buildings, licence fee grants in aid etc. The major portion of the income is being spent on establishment, while the sources of income of the corporation have remained almost the same, the expenditure on establishment and office expenses have increased manifold. The Administrator of the corporation is requested to find out ways and means to enhance the income as also to minimise the expenditure on establishment etc.

(b) In addition to closing balance mentioned above, the corporation held investments of Rs 2,42200/- made out of General fund as per details given in part I of annexure 'A'.

(c) Investments made out of water works depreciation fund, amounting to Rs 834700-00 as detailed in part II of annexure 'A'.

(d) Investments made out of provident fund are given in appendix 'B'.

(e) Investments made out of Fire insurance fund.

5. Liabilities :- (a) The liabilities of the corporation on account of various loans amounted to Rs 1,72,31,203-37 and are detailed in para 7 and as well as in appx 'A'.

contd--5/-

given in  
Annex 'C'

Annual contribution towards water works depreciation fund had not been paid since 1966-67 and as such the liabilities on this accounts on 31-3-1980 stood as under :-

1966-67	35000	1968-69	55000
1967-68	35000	1969-70	100000
1970-71	100000	1971-72	100000
1972-73	100000	1973-74	100000
1974-75	100000	1975-76	100000
1977-78	100000	1978-79	100000
1979-80	100000		

6. Grants :- The grants received by the Municipal Corporation during the year 1979-80 and the expenditure incurred against each are detailed in appendix 'F' of this report. All the grants were received by the Corporation at the fag end of the financial year, hence

no expenditure could be incurred out of these grants upto 31-3-1980. Expenditure shown in col-8 was, however, X. All amounts of grant in aid received on previous finan-

cial years as have remained unspent may either be spent on terms and conditions of sanctioning letters or refunded to the Government. The amounts of grants - civil & foreign - years as were not utilized upto 31-3-1980 are detailed in Appendix 7.

7. LOANS :- A statement of loans taken by the Municipal Corporation from Punjab Government, Himachal Pradesh Government, Life Insurance corporation etc. from March, 56 to 31-3-1980 and balances of such loans as on 31-3-80 are given in appendix 'G' of this report. A perusal of the statement will reveal that a sum of Rs 472,34,203-37 was payable on 31-3-1980.

8. Temporary advances :- Temporary advances as detailed below were outstanding for adjustment on 31-3-80. The pace of adjustment was rvery poor and amount of outstanding temporary advances was rising year after year. These advances involved huge advances given to H.P. PWD for execution of certain depest works. Since advances are very old and required special attention of the corporation authorities. It is felt that if the amount

drawn as advances were actually spent for the purpose for which these were drawn, there should be no difficulty in getting these adjusted. The authorities may look into the matter expeditiously. The non adjustment of these advances has become a most serious matter now. It may at least be immediately ensured that the amounts of advances

successful  
during the  
year 1980-81

according to the

the unspent  
balance of  
grants should  
which could not  
be utilized upto  
the specified  
disbursement period  
could either be  
funded or their  
period of  
disbursement  
not extended

Rs. 1,72,31,203-37

drawn for various purposes on various occasions were actually spent for the purposes for which these were drawn. The progress made in this behalf may be intimated to this department through the Resident Audit Officer from time to time:-

Sr. No. Name of section/department Amount outstanding for adjustment.

1. Secretary/Executive Officer. 16 3,67,319=04
2. Engineer. Roads, and building department. 2,94,27,547=
3. Engineer water works and drainage department. 6,145,227=3
4. Medical Officer of Health. 2,48,553=55
5. Forest Officer. 15353=35
6. Superintendent Repon, Hospital. 22399=84
7. Deputy Commissioner, Simla.
8. Chief Medical Officer, Simla. 8763=83
9. HP. SEB. Simla. 9 1,50,000=

9. Provisional payments :- Provisional payments amounting to Rs 128496=26 made out of General

fund were outstanding on 31-3-1980. Efforts may please be made to get these outstanding provisional payments regularised at an early date.

10. Cattle pound :- No refund of ~~surpluses~~ sale proceeds of unclaimed animals was made during the year under report.

11. Retrenchment and recoveries :- (i) Retrenchments and recoveries which were made at the instances of audit, amounted to Rs 18405=01.

(ii) 52 slippers (30 of deodar and 20 of Kail wood) were got transported from Forest department at cart Road pumping station at Gumma. <sup>the work involved</sup> It was apparently not more than <sup>that of</sup> one truck load. Gumma is at a distance of about 55 KM, from Simla on a motorable road. A bill for the carriage amounting to Rs 5846-40 was put up to the audit. Since the carriage charges were abnormally high the matter was taken up <sup>with</sup> the executive officer, Municipal Corporation Simla vide audit requisition no. 89 dated 18-7-79 to look into the matter. No reply to the audit requisition was, however, received. The payment of the contractor was also not made. It may be ensured that such lapse <sup>do</sup> not <sup>be</sup> recur in future.

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{iii) A contract for conversion and carriage of timber and fuel wood from Catchment Area was entered into with one Sh. Vinod Sood Contractor (The work of conversion and carriage was allotted to same contractor). At the time of calling tenders the intending tenderers were asked to tender rates for carriage of timber and fuel wood for two stages i.e. one for any point in forest to Pipe line road and the other from pipe line road to Dhalli/Cart Road Depot of Municipal Corporation. The distance from Pipe line road to National Highway and National Highway to Dhalli/Cart Road Depot was not indicated in the tender notice and no rates of carriage via National Highway were called. As such no contractor tendered rates via National Highway.

However, at the time of scrutiny of bill of the contractor in audit, it was found that the carriage was effected by him via National Highway with the permission of Executive Officer. The rates of carriage tendered by him from pipe line road to Dhalli/Cart Road Depot viz Rs. 40/- per cum. per mile were allowed to him for carriage through National Highway. From the perusal of the bill of the contractor it was also found that rate of carriage for one truck load for a distance of about 10 miles, by assuming that a truck carries 90 sleepers, was approximately Rs. 2500/-. This appeared to be exorbitantly high. The distance of 10 miles included portion of motorable road from Dhalli to Cart Road Depot also. The matter was thus taken up with the authorities of the Corporation, vide audit requisitions No. 154 dated 6.10.1979, 170 dt. 23.10.1979, 173 dt. 3.11.1979 and 174 dt. 3.11.1979.

The Corporation authorities argued that the carriage through forest was a difficult job, the road from Pipe line to Dhalli was not motorable and was only jeezpable and that the rates of carriage were justified. It was also said that the permission to the contractor for effecting carriage through National Highway was accorded in the interest of work and that but for according

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this permission the Corporation= would have been required to pay much higher amount than was being allowed to the contractor because the forests from where this carriage was done were far away from Pipe line road in comparison to National High Way. It was also said that the catchment area where the work was to be done comprised of 35 compartments out of which compartment No. 13, 14 and 15 alone were near National Highway and the rest were away from National Highway. Authorities of the Corporation also obtained the opinion of the Law Officer in the case, who gave the opinion to release the dues of the contractor to avoid unpleasant situation through breach of terms of contract. Sh. K. N. Kashyap, the then Deputy Commissioner, Shimla District, who held the charge of Administrator, therefore, decided that the payment of the contractor amounting to Rs. 62774.84 may be released. He, however, agreed with the version of the audit that the carriage charges for portion of road on which mechanical transport could operate were on the higher side. In order to mitigate this, he decided that no carriage after the decision be got effected through contractor beyond Dhalli and that entire left out timber and fuel wood be stacked at Dhalli. The distance from Dhalli to Cart road Depot of Municipal Corporation was said to be 4 miles and for this distance a sum of Rs. 1000/- per truck load was being paid to the contractor as per terms of the contract. After the said decision carriage of timber and fuel wood of about 48 truck load was effected and the entire material was stacked at Dhalli. This resulted in saving of about Rs. 48000.00. It may be added here that the timber and fuel wood was sold at Dhalli at the same rates at which it was being sold at Cart Road Depot at Shimla. But for timely intervention of audit, the Corporation would have paid this huge amount of Rs. 48,000/- to the contractor by way of getting this timber and fuel wood carried upto Cart Road Depot. It is felt that all pros and cons of the case were not properly examined before entering into contract. The authorities of the Corporation are requested to take proper safeguard immediately in order to avoid such cases in future.



The intending tenders were asked to tender rates for carriage as per tender notice, for two stages, i.e. one from any point in the forest to pipe line and the other from pipe line to Forest Depot at Dhalli/Cart road. The distance from pipe line to National High way and National High way to Forest Depot at Dhalli/cart road was not indicated in the tender notice and no rates of carriage <sup>via</sup> National High way were called. As such no contractor who gave tender for the work quoted rates via National Highway.

At the time of scrutiny of the bill of the contractor it was found that the carriage was effected by him with the permission of the Executive Officer of the Corporation via National High way. It was also observed that the carriage <sup>charged</sup> of one truck load of timber for a distance of 10 miles was approximately Rs 2500/- . This appeared to be <sup>an</sup> exorbitantly high rate. The forest, where the work was in progress were away from Dhalli and each bill of contractor for carriage of timber and fuel wood from pipe line to cart road, where the timber was being <sup>stacked</sup> ~~stored~~ would have included at item of carriage from Dhalli to cart road. The cost of carriage for this distance i.e. from Dhalli to cart road depot was about Rs 1000/- for one truck load which was very high. The matter was, therefore, taken up with the Executive Officer and the Administrator of Municipal Corporation vide audit requisition No. 154 dated 6-10-79, 179 of 23-10-79, 173 of 3-11-79 and 11 of 3-11-79. The matter was thrashed out by the Administrator (Sh. K.N. Kashyap, the then Deputy Commissioner, Simla <sup>district</sup> ~~he~~ the charge of Administrator of Municipal Corporation <sup>at that time</sup> who decided that carriage <sup>carriage</sup> beyond Dhalli should not be got carried <sup>at</sup> through contractors. The decisions resulted in saving about of Rs 1000/- per truck load which would other-wise have been paid by the corporation. Till the drafting of this annual

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not  
checked

report carriage of about 42 Truck load of timber and fuel wood had been effected upto Dhalli. There has, therefore, been a saving of about Rs 48,000-00. But for timely intervention of audit, the corporation would have paid this huge amount of Rs 48000-00 for getting the timber and fuel wood carriage upto cart road Depot.

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An → attached

Continued on Page 8

It appears that all pros and cons of contract were not examined before hand. The authorities are requested to ensure that such lapses do not recurr in future.

(iv) A sum of Rs 100000/- was drawn in 10/79 as an advance for the purchase of ~~44 MT~~ Bitumen from a firm of Calcutta @ Rs 1850/- per metric ton. The firms of Bombay were said to have intimated that their rate of Bitumen was Rs 1460-91 per metric ton. The purchase of Bitumen from Calcutta thus involved an extra expenditure of Rs 17119-96. ~~The executive~~ <sup>As detailed below:-</sup> officer was requested by the Resident Audit Officer vide his remarks on the case file to put up the case to ~~of~~ the Administrator of the Corporation and to obtain his the purchase, at so ~~greater~~ <sup>high</sup> rates. But it was intimated by the Executive Officer that the Administrator was not available and that the matter being of urgent nature could not be postponed. The audit therefore, vide requisition No. 160 dated 15-10-79 requested the Executive Officer to obtain ex post facto sanction of the Administrator as also of the Corporation. ~~He~~ He was also requested to verify the prevailing market rates of bitumen at Calcutta by writting confidential letters to firms of repute at Calcutta. An other requisition no. 169 dated 19-10-79 was also issued in this behalf. The action taken in the matter was, however, not intimated to the audit. Necessary action may ~~be~~ <sup>⊕</sup> please be taken now and compliance shown to the audit.

12. Non receipt of cement against advance of Rs 80000/-  
As pointed out in para 13 of annual report for the year 1976-77 and para 12 of annual report for the year 78-79 an amount of Rs 80000/- was paid as an advance on 21-1-1975 to M/S Bharat overseas (P) Ltd. Parliament street New Delhi for the supply of cement from their factory at ~~swari~~ <sup>swari</sup> Madhopur but no cement was supplied by the firm to the Corporation. The firm is siad to have

(X) see slip attached  
MS

how?

approval to

(\*)

Resident  
Audit  
Officer

(i) Rate quoted by the firm at ~~Calcutta~~

at Calcutta

= Rs 2850-00 per M.

(ii) Rates of firm at Bombay = Rs 1460-91

(iii) Difference of price is = Rs 389-09

One M.T

(iv) Difference of price is = Rs 17119-96

44 M.T.

closed its factory. No substantial action appears to have been taken to recover the heavy amount of Rs 80000/- The authorities may please look into the matter and take immediate steps to the recover the amount and save the corporation from a heavy loss.

13. Taxes :- ~~The~~ The position of ~~demanded~~ <sup>Sanitation</sup> collection and arrears of houses tax, ~~ground~~ <sup>Sanitation</sup> tax, water tax and sanitation tax for the year 1979-80 has been given in Appendix "F" <sup>✓</sup> Appendix "G" <sup>✓</sup> and Appendix "H" <sup>✓</sup> respectively of this report.

Persual of these statements revealed that pace of recovery of these taxes was very slow. Effor~~ts~~ <sup>ts</sup> may be made to effect the recovery of arrears at the earliest possible date.

14. Triennial ver-ification :- Under rule 244 of the Municipal Account code, 1975, the whole property of the corporation moveable or immoveable including investment, is to be verified at least once in three year-s by a member or members of the corporation specially appointed for this purpose. But the verification was not done, for the ~~past~~ <sup>past</sup> many years. Immediate steps may, therefore be taken to comply with the provisions of rules.

Results of the verification may also be conveyed to ~~this~~ <sup>the Resident Audit Officer as well as</sup> department. <sup>this Dept.</sup>

15. Purchase of material on 100%/98% advance basis :-

In several cases advances to the ~~time~~ <sup>time</sup> of 100% or 98% of the cost of material were paid to the suppliers for supply of a various kind of material when GR/RR was sent through bank. The delivery of goods was required to be taken in such cases after the retirement of GR/RR from the Bank after payment of 100% or 98% cost. Such procedure is not free from risk, because deliver-y of goods is taken after ~~payment~~ <sup>paying</sup> virtually the full cost of <sup>the</sup> material. In case of short or defective supply of material, corporation is likely to suffer a loss particularly when nothing remains to be paid to the firm.

This fact was pointed out in previous annual report as well. But the ~~pro-cessure~~ <sup>procedure</sup> still ~~continues~~ <sup>continues</sup> as heretofore. It may please be ensured that if at all some firms of repute insist on sending the documents through bank,

they must not be paid full amount and the amount paid should be such that <sup>a</sup>clear margin always remain <sup>there</sup> to cover possible shortage and defective material etc. No. advance payment should be allowed against GRs. The corporation should insist that the material in such cases should be sent through Railway and advance payment may be allowed against RR only. The advance payment may be made against even RRs to those firms alone who are of good reputation and ~~standard~~ *high standing*.

16. Leakage of Municipal <sup>revenue</sup> ~~removal~~ due to non completion of misc. demand and collection register :- Huge amounts of demand, such as cost of material issued from Municipal store to private persons and departments, removal of ~~casas~~ <sup>casas</sup>, labour and propulsion charges of Municipal trucks ~~used~~ <sup>used</sup>, ~~by~~ <sup>by</sup> restoration charges of Municipal road dug by other departments for various purposes, recovery of 50% public share for ~~repair~~ <sup>repair</sup> of pipes etc. were outstanding against various individuals since <sup>long</sup> long. Posting and collection of these dues was not being made in R-12 despite the fact that the matter was pointed out in annual reports of previous years as well. This record, though of vital importance, <sup>was</sup> ~~is~~ incomplete for the past more than 10 years. Authorities are requested to look into the matter immediately and ensure that the record is brought upto date and recoveries are effected without delay. A statement of year wise dues upto 1976-77 is given below :-

Year	Dues outstanding	Page no. of DCR.
<i>upto</i> 1974-75 to 58-59	4635-80	3 to 20
59-60	4394-17	20 to 26
60-61	1420-30	27 to 31
61-62	4352-57	31 to 36
62-63	2906-77	37 to 42
63-64	5224-06	43 to 46
64-65	10384-86	47 to 52
65-66	12834-43	53 to 61
66-67	10870-44	61 to 68
67-68	4162-87	69 to 71
68-69	4803-23	72 to 77

contd---11/-

69-70	1253-96	78-82
70-71	7676-21	83 to 96
71-72	77154-16	97 to 108
72-73	3617-87	130, 134, 142
73-74	6425-75	142, 144
75-76	35561-30	146 to 185
76-77	3661-04	Bill No. 9/RB.
	3406-59	85/RB/70, 98/RB/71, 7 to 9/R B/72 11, 14, 16 and 17/RB/72/R, 17/RB/75
	427-98	155, 303, 311/RB/75, 350/RB/76 for 9/75 to 3/76.
	4098-00	340 to 344/RB/356/RB/77, 357 to 364/RB/78 to 11/76 to 2/78

17:- Audit of stores :- Records pertaining to stores and stocks was not put up for audit despite repeated request#s made in this behalf. It was stressed upon <sup>by</sup> the Audit time and again that the stocks and stores are as important as cash and its audit is of <sup>ut</sup> most importance. But no action to put up the record for audit was taken. Following letters were issued by the audit in this behalf. Authorities are requested to ensure that all relevant record pertaining to stores and stocks is put up for audit expeditiously.

1. 499 RAO dated 21-9-1979 (5) 1307 98-4-50
2. 1053 RAO dated 12-2-1980
3. 1200 RAO <sup>Q</sup> 6-3-1980
4. 1280 RAO <sup>Q</sup> 21-3-1980

18. Reconciliation of General cash book with bank / Treasury pass book :- The General cash book is to be closed, balanced and reconciled with bank/treasury balances at the close of each month as per provisions of rule 10(2) of HPMAC, 1975 and thereafter placed before the Administrator for <sup>review</sup> ~~receive~~ and signatures. But the reconciliation was not done from March, 1978 onward. It was observed from Bank statements that many cheques were received back dishonoured. Action was, however, not taken to reduce the balance of the cash book and raise corresponding debit against the persons who had issued these cheque in settlement of their dues. The corporation is, therefore, undergoing a huge loss due to non completion of this urgent and important record. The fact was also pointed out in last annual reports but no action,

appears to have been taken to complete the record. The authorities are requested to please ensure that the records are brought upto date immediately. Progress made in this behalf may also be intimated to this department from time to time.

19. Non production of records of Income and other

Accounts for audit :- The following records were not put up for audit by the Engineer Roads and building

despite the fact that the matter was pointed out in

p-revious annual reports and several <sup>audit</sup> requisitions

were issued <sup>by the Resident Audit Officer</sup> to put up the records. The records may please be got put <sup>up</sup> now under intimation to this deptt.

1. Misc. bills and D&C since 4/69 onward.
2. Income of copying fee since 8/71 onward.
3. Road metal register and log book since 4/69 onward.
4. Stock accounts since 4/69 onward.
5. Income on account of sale of tender forms since 4/70 onwards.
6. Register of encroachment since 4/69 onward.

20. Excessive expenditure on telephone calls :- It was noticed that expenditure on telephone calls was very high. The corporation has fixed maximum number of local calls to be made from each telephone. It was, however,

observed that this maximum limit was exceeded in almost

all cases. In some cases expenditure of local calls

ran in thousands. STD facility is available on some

telephones. There is every probability of misuse

of this facility. The authorities are requested to

ensure that expenditure on this account is minimised

to the <sup>maximum</sup> possible extent.

21. Suspected case of loss sustained by the corporation on preparing master plan. :- An estimate of Rs

55000/- was prepared for master plan sewerage scheme

in Simla town. As against this <sup>three overseers and</sup> ~~three overseers and~~ Mazdoor

were employed. The work was started in June, 1979 and

<sup>an</sup> ~~and~~ amount of Rs 31926-17 was spent upto 14-7-80. The

work was later on <sup>abandoned</sup> ~~abandoned~~ and left incomplete. This

resulted in a heavy loss of time and money to the Municipal corporation. It appears that proper



attention

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thought on all aspects of the case was not given  
The result of <sup>this failure</sup> ~~which~~ was that corporation had to bear a  
loss of Rs 31926-17. The authorities may please look into  
the causes of this loss and take <sup>such</sup> action as may be deemed  
fit. The matter is also brought to the notice of Local  
Self Government for taking action as may be deemed fit.  
Recurring of such cases may also be ~~watched against~~  
~~avoided in future~~.

22. Revenue Department :- The Municipal corporation has em-  
ployed one Tehsildar on deputation, one Kanungo and 4  
Patwaries for looking after the work of lands vested in  
the corporation. It is however, surprising that they do  
not know as to how much land vests in Municipal corporation,  
how much land has been given on lease and how much land  
has been encroached upon by the public. The Tehsildar,  
municipal corporation was requested by the audit vide ~~the~~  
letter No. 1 dated 22-8-80 to supply  
the information on proforma appearing as appendix I  
of this ~~annual~~ <sup>report</sup> but the information called for was not  
supplied till to-day. It appears ~~that~~ <sup>in the absence</sup>  
of this ~~important record~~ <sup>information</sup>, the staff ~~could have not been~~ <sup>employed was apparently</sup>  
in a position to find out illegal encroachments and the  
very purpose of their appointment for <sup>a</sup> long period of

over four years was defeated. The Commissioner/Deputy  
Commissioner are requested to look into this ~~grave~~ <sup>serious</sup> position  
situation and ensure if <sup>in</sup> the appointments of this  
staff were ~~not~~ <sup>to serving</sup> justified in any sense of <sup>useful</sup> ~~work~~.  
23. Municipal Quarters :- Certain Municipal Residential  
buildings have been entrusted to the control of various  
departments viz. ~~MRB~~ <sup>MRB</sup>, ~~MOT~~ <sup>MOT</sup>, EWD and Tax department.

Each department except tax department, however, does not  
know as to how many quarters are ~~there~~ under their control,  
No proper record has been maintained by these departments  
and ~~the~~ <sup>the</sup> record is in a great mess. It is hardly possible  
to find out whether the rent of a particular quarter is  
being regularly charged or not. The authorities are  
requested to please bring these important records upto  
date and get <sup>the same</sup> checked in audit. Similar is the case ~~with~~  
~~with~~ <sup>in</sup> buildings as have been rented ~~out~~ to general  
public. There is every likelihood of leakage of  
revenue of the corporation in this behalf. <sup>the</sup> Commissioner-  
/Deputy Commissioner, Municipal Corporation, are reque-  
sted to ~~please~~ personally look into this case and get  
the record completed on time bound basis.

The same may be put up for contd-14/-

Check in the Resident Audit Office.

X of Municipal  
Corporation,  
Similarity

f purpose  
the information  
required  
by audit  
may also  
be got  
supplied  
to the  
Resident  
Audit Office  
at the  
earliest

112

24. Non maintenance of property register by ERB and EWD:- The works relating to construction/tarring of roads, construction of buildings, construction of latrins and urinals, laying out of water supply mains etc.etc. are carried out by the ERB and EWD departments but the entries of these works ~~is~~ <sup>are</sup> not made in property register. This may at times lead to serious leakage because some ~~unscrupulous~~ <sup>unscrupulous</sup> persons may take <sup>advantage</sup> of non-maintenance of this record ~~and again show the work done~~. The importance of maintenance of this record <sup>can be well</sup> ~~may thus be judged~~ from this angle. <sup>the authorities are requested to do</sup> the needful at an early date.

25. Conclusion :- Maintenance of the accounts of corporation requires considerable improvement. Following paragraphs of the report are brought to the notice of <sup>the</sup> authorities for taking action as may be deemed fit.

- Such
- Para 1 (a) Regarding non submission of annotated reply to annual reports for the period from 68-69 onward.
- Para 8 Regarding non adjustment of temporary advance which has accumulated to an alarming amount of Rs 3,63,85,196-22.
- Para 12 Regarding non receipt of cement and consequential loss of Rs 80000/- of the corporation.
- Para 13 Regarding <sup>low</sup> ~~slow~~ <sup>rate</sup> of recovery of <sup>various</sup> ~~various~~ accumulation of arrears.
- Para 16 Regarding leakage of revenue due to non completion of misc. demand and collection register.
- Para 17 Regarding non production of records of stores for audit.
- Para 18 Regarding non reconciliation of General cash book with bank/Treasury passbook and consequential loss to the Corporation.
- Para 21 Suspected case of loss <sup>seen</sup> ~~contained~~ by the Corporation <sup>in</sup> ~~preparing~~ master plan.
- Para 22 Regarding ineffective work put in by the revenue department. ~~staff~~ <sup>staff</sup>.
- Para 23 Regarding non maintenance of record of Municipal ~~building~~ <sup>quarters</sup>.
- Para 24 Regarding non maintenance of property register by ERB Department and EWD departments. <sup>being</sup> strenuous efforts are required to ~~bring~~ about an improvement in the accounts.

Rajiv Chaud  
Shab

Assistant Examiner,  
Local Fund Accounts, H.F.,  
Simla- 2.

15 117

Annexure "H" referred to in  
Para 4 (b) of Annual Report of  
M. C. Simla for the Year 1979-80.

Part I

Investment year 1979-1980.

1.	3% Conversion Loan Held in 1-4-79	Encashment Purched during the year	Balance during the year	31-3-80
	1946-86	54800-00	--	54800-00
2.	Fixed deposit for 61 months	19400-00	--	19400-00
3.	Fixed deposit for 61 months	168000-00	--	168000-00

242200-00

Part II

Water Works depreciation Fund.

4% Loan 1981 SB2	103700-00	--	--	103700-00
4% Loan SB2	73500-00	Made 75000 24-8-79	--	75000-00
F.D.R. Loan	1,53,300-00	--	--	1,53,300-00
F.D.R. for 61 months	3,02,700-00	--	--	3,02,700-00
F.D.R. 5 year	2,00,000-00	--	--	2,00,000-00

8,34,700-00

Chief Accountant,  
M. C. Simla.

18

Appendix C<sup>1</sup> Referred to in  
Page 4 (C)  
Statement Showing investment  
of Fire Insurance Fund. (23)

OF D. R. No 412871 of 22-1-1981 Rs 35000=

(i) Amount Standing in  
SBP pass book for  
22-1-1981 Pass Book  
No. Rs 3670=36.

III FD R in State Bank  
of Patiala No 408065 60,000=00

IV FDR No 189829 19400

V FDR No 189828 15900

32  
c. A. A.

133,970-36

Appendix "E" referred to Space 6 of the annual report  
of Municipal Corporation Simla for the year 1979-80.

STATEMENT SHOWING GRANT-IN-AID RECEIVED DURING THE YEAR 1979-80

AND EXPENDITURE THEREOF.

Sl. No.	Letter No.	Designation sanctioning Authority	Purpose of grant	Head of Budget	Date of credit	Amount Rs.	Amount spent Rs.	Unspent balance Rs.	Remarks
1.	L.S.G.(10)-1/79	By secy L.S.G. R.P.	Interest of interest for 1979-80	284 U.D.	31-3-80	20,260-00	26,260-50		
2.	-do-	-do-	P/A 4" dia C.I. Sewer pipe for latrine at Summer Hill.	-do-	-do-	22,000-00	21,396-01		
3.	-do-	-do-	C/O of latrine at Shiv puri.	-do-	-do-	19,000-00	9,350-00	9,650-00	
4.	-do-	-do-	C/O latrine at Parni Ka Bagach	-do-	-do-	16,000-00	7,000-00	9,000-00	
5.	-do-	-do-	P/A Sewer line C.I. 6" dia near Tibetan School Chotta Simla.	-do-	-do-	44,000-00	-	44,000-00	
6.	-do-	-do-	Improvement of water distribution system in Ram Bazar /Ladhaki Mullah Lal Puri/ Lal Puri Harijan Basti.	-do-	-do-	50,000-00	17,436-86	32,563-14	
7.	-do-	-do-	Improvement of water distribution system at Sanjauli area by 3" dia pipe from sanjauli Tunnel to sumtri.	-do-	-do-	29,000-00	26,664-82	2,335-18	
8.	-do-	-do-	C/O latrine near Basin Coal Co. Chotta Simla	-do-	-do-	20,000-00	4,050-00	15,950-00	
9.	-do-	-do-	P/L 5" dia & 6" dia C.I. Sewer at Kasumpti and 103 Tunnel.	-do-	-do-	25,000-00	25,000-37	-	
10.	-do-	-do-	Improvement of water distribution system in Bharari Area.	-do-	-do-	25,000-00	24,672-99	327-01	
11.	-do-	-do-	C/O Kharanja Drain from Police line to Bharari.	-do-	-do-	13,540-00	1,000-00	12,540-00	
12.	-do-	-do-	C/O Mallahe from Sanjauli Bazar to cremation ground.	-do-	-do-	1,000-00	1,500-00	17,300-00	
13.	-do-	-do-	Providing "allah 3'x4" with side width 1 1/2' from Shiv Mandir Kaithu to Awab Road.	-do-	-do-	2,550-00	1,500-00	22,050-00	
14.	-do-	-do-	C/O "allah at Western Command.	-do-	-do-	00-00	2,000-00	19,000-00	
15.	-do-	-do-	Providing Kharanja "rain in Taji Kandi area.	-do-	-do-	000-00	2,000-00	15,300-00	
16.	-do-	-do-	C/O R/Wall & R.C.C. Culvert on shiv puri Road.	-do-	-do-	000-00	1,500-00	15,400-00	
17.	-do-	-do-	R/C of R/Wall on U.S. Club Road bis Shingar Hital.	-do-	-do-	000-00	1,500-00	24,800-00	
18.	-do-	-do-	C/O R/Wal below Tikla nagar to Summer Hill Post Office.	-do-	-do-	000-00	1,500-00	13,400-00	
19.	-do-	-do-	C/O R/Wall on Sudhas Choti Road.	-do-	-do-	000-00	2,000-00	14,000-00	
20.	-do-	-do-	Improvement of distribution system of water supply from Ridge to vic. Regal Lodge and Summer Hill (Continued)	-do-	-do-	000-00	2,000-00	34,395-00	

302,109 = 56

16 *Exhibit B - Bond to be included in annual report of H.C. Smith for the year 1979-80*  
Statement of Investments of President - Fund.

Sr. No.	A.P. No.	Date of Issue	Date of Maturity	Amount	Rate of Interest
1.	189622	4-1-76	4-1-81	2,00,000-00	10%
2.	189626	7-1-76	7-1-81	7,000-00	10%
3.	189638	16-1-76	16-1-81	1,50,000-00	10%
4.	189659	12-2-76	12-2-81	1,00,000-00	10%
5.	321014	26-4-76	26-4-81	1,00,000-00	10%
6.	321016	29-4-76	29-4-81	90,000-00	10%
7.	321023	4-5-76	4-5-81	1,00,000-00	10%
8.	321033	14-5-76	14-5-81	80,000-00	10%
9.	321123	17-5-76	17-5-81	1,00,000-00	10%
10.	321141	9-9-76	9-9-81	2,00,000-00	10%
11.	321165	27-11-76	27-11-81	1,00,000-00	10%
12.	10205	30-11-76	10-1-81	1,50,000-00	10%
13.	408020	9-1-77	9-2-82	2,00,000-00	10%
14.	10215	14-2-77	14-2-82	4,00,000-00	10%
15.	10220	9-3-77	9-3-82	3,50,000-00	10%
16.	408057	10-4-77	10-5-82	50,000-00	10%
17.	408066	20-4-77	20-5-82	2,00,000-00	10%
18.	321236	6-8-77	6-9-82	50,000-00	10%
19.	321264	22-12-77	22-1-83	1,00,000-00	10%
20.	321273	18-1-78	18-2-83	2,00,000-00	10%
21.	164342	28-1-78	28-2-83	2,00,000-00	10%
22.	408112	17-5-78	17-5-83	2,93,000-00	9%
23.	408138	9-10-78	9-1-84	2,50,000-00	9%
24.	408328	2-5-79	2-1-84	50,000-00	9%
25.	446368	6-8-79	6-1-84	1,00,000-00	9%
26.	520	7-8-79	7-1-84	2,00,000-00	9%
27.	871749	29-12-79	29-1-84	1,00,000-00	10%
28.	98	25-4-80	25-4-85	1,00,000-00	10%
29.	871796	26-4-80	26-4-85	1,00,000-00	10%
30.	552	26-4-80	26-4-85	1,00,000-00	10%
31.	412838	5-11-80	5-2-86	1,50,000-00	10%
32.	412844	27-11-80	27-1-86	2,00,000-00	10%
33.	412845	26-11-80	26-1-86	1,00,000-00	10%
34.	412853	2-12-80	2-1-86	40,000-00	10%
35.	412852	4-12-80	4-1-86	50,000-00	10%
36.	412863	10-1-81	10-1-86	2,00,000-00	10%
37.	412861	13-1-81	13-1-86	6,00,000-00	10%
38.	Security with Govt	Security with Govt		77,000-00	3%
39.	Security with Govt	Security with Govt		87,100-00	3%

Chief Accountant  
 Corporation

17-1-81

*of record for the year 1979-80*

STATEMENT OF LOANS BORROWED  
AND PAID UP TO  
MARCH 31-80

Serial	Date of maturing	From whom borrowed	Amount of loan	Principal paid up to 31-3-80	Balance amount of loan as on 31-3-80
1.	31-3-86	Marketable payable Govt.	2,60,000-00	1,48,678-10	1,11,321-90
2.	25-3-88	-do-	50,000-00	24,698-00	25,301-95
3.	30-3-80	-do-	1,50,000-00	64,011-24	85,988-76
4.	30-3-81	-do-	1,00,000-00	41,516-82	58,483-18
5.	30-3-82	-do-	3,50,000-00	2,04,000-00	1,46,000-00
6.	29-3-83	-do-	50,000-00	17,009-08	32,990-92
7.	29-3-83	-do-	1,00,000-00	50,000-00	49,500-00
8.	31-3-84	-do-	1,00,000-00	46,666-62	53,333-38
9.	31-3-84	-do-	1,50,000-00	70,000-00	80,000-00
10.	2-5-83	-do-	1,50,000-00	34,056-72	56,943-28
11.	31-3-85	-do-	1,50,000-00	65,000-00	85,000-00
12.	1-3-86	-do-	2,00,000-00	81,200-00	1,18,800-00
13.	30-3-86	-do-	1,50,000-00	60,000-00	90,000-00
14.	31-3-72	H.P. Govt	5,00,000-00	1,45,456-00	6,54,544-00
15.	22-5-73	L.I.G. of India	8,00,000-00	1,45,456-00	6,54,544-00
16.	30-9-74	-do-	5,00,000-00	68,181-00	4,31,819-00
17.	1-3-76	-do-	5,75,000-00	76,408-00	4,98,592-00
18.	28-2-79	-do-	90,00,000-00	-	90,00,000-00
19.	13-3-80	-do-	50,00,000-00	-	50,00,000-00
			1,85,76,041-00	13,44,837-63	1,72,31,203-37

*For A/c Controlling Officer*

Deputy Commissioner,  
Municipal Corporation,  
Srinagar City.

15.1.81



12P

STATEMENT SHOWING GRANT-IN-AID RECEIVED DURING THE YEAR

Sr.No	Letter No.	Designation	Sanctioning Authority	Purpose of grant	Head of dept	Amount	Amount spent	Unspent balance amount.
21.	L.S.G.-C(10)1/798	secy	L.S.G.	N.P.C/O R/wall at western Gate.	284.U.D.	40,000-00	—	40,000-00
22.	-do-	-do-	-do-	Providing Ornamental railing from cart Road to all end via high Court.	-do-	40,000-00	—	40,000-00
23.	-do-	-do-	-do-	P/L G.I pipe line for M.C quarter, al ani.	-do-	9,000-00	—	9,000-00
24.	-do-	-do-	-do-	Improvement of water distribution in Chakkar area.	-do-	12,000-00	5,332-38	6,667-62
25.	-do-	-do-	-do-	Providing ornamental railing from Mall road to U.S. Club via Hotel Shringar	-do-	12,000-00	—	12,000-00
26.	-do-	-do-	-do-	Providing of pipe railing from Ridge to folk land.	-do-	12,000-00	—	12,000-00
27.	-do-	-do-	-do-	Plantation in different road side of M.C. Forest land 80-81	-do-	18,000-00	7,497-00	12,000-00
28.	-do-	-do-	-do-	P/L G.I pipe line to Dhalli staff quarters.	-do-	5,000-00	—	5,000-00
29.	-do-	-do-	-do-	Tarring 3" wearing coat on link road below gymnasia, Glennire.	332.P.H.	4,000-00	—	4,000-00
30.	-do-	-do-	-do-	Supply and erection of pump and motor for chariot pumping station part 1	-do-	1,25,000-00	1,25,000-00	—
31.	-do-	-do-	-do-	C/O Latrine and Urinal at aithu.	-do-	25,000-00	25,000-00	—
32.	-do-	-do-	-do-	Tarring of Road from C.T.O to Railway Board.	387 R&B	47,000-00	—	47,000-00
33.	-do-	-do-	-do-	C/O bridge No 11 at Cherot Pumping station	-do-	8,000-00	3,542-00	4,458-00
34.	-do-	-do-	-do-	Tarring of 3" way wearing below Glennire.	-do-	4,766-00	—	4,766-00
35.	-do-	-do-	-do-	Re-carpeting of Revoli Road.	337 R&B	30,250-00	15,732-00	14,518-00
36.	-do-	-do-	-do-	Re-Carpeting with 1" paraked carpet on lower Bharari Road.	-do-	46,700-00	20,687-00	26,013-00
37.	-do-	-do-	-do-	Tarring of Road from Bhar Road to Lower Bazar.	-do-	23,100-00	2,000-00	2,092-40
38.	-do-	-do-	-do-	Tarring of Gurdawara paraw, Labour Hostel, Ghara Surai to Jashi Building in Harijan Basti	-do-	25,670-00	10,264-80	16,405-20
39.	-do-	-do-	-do-	Tarring Ghara Surai Krishna Nagar in Harijan Basti.	-do-	42,100-00	15,587-00	26,513-00
40.	-do-	-do-	-do-	Using State Bank to Nam Basini Western School	-do-	37,350-00	350-00	37,000-00



STATEMENT SHOWING GRANT-IN-AID RECEIVED DURING THE YEAR 1979-80 AND EXPENDITURE THEREON.

Sr. No	Letter No.	Designation	Sanctioning Authority	Purpose of grant	Head of dept.	Date of credit to M.P.L. fund	Amount	Amount spent	Unspent balance amount
41.	L.S.G.-C(10)/79	By secy L.S.G.R.P.	337 N&B	Re-Carpeting 1" permi- xed carpet on <del>xxxxxxxxxxxx</del> highway at S. K. Road Gurdawara Road Sanjauli	337 N&B	31-3-80	17,883-00	17,883-00	17,883-00
42.	-do-	-do-	-do-	Providing and laying 25 M. Redo- thick permi-xed carpet on road from high Court to cart Road.	-do-	31-3-80	17,000-00	---	17,000-00
43.	-do-	-do-	-do-	Providing and laying 25 M.M. thick permi-xed carpet on U.S. Club and link road via press Villa.	-do-	-do-	13,000-00	---	13,000-00
44.	-do-	-do-	-do-	Tarring of road from Surat Niwas to Harding villa Sadma Chati, Chota Simla.	-do-	-do-	14,000-00	---	14,000-00
45.	-do-	-do-	-do-	Tarring from road Chota Simla Aira House to Kasumpti.	-do-	-do-	26,000-00	5,421-50	20,578-50
46.	-do-	-do-	-do-	Tarring 1" permi-xed carpet along with pitches near Mall chaura Maidan.	-do-	-do-	40,000-00	---	40,000-00
47.	-do-	-do-	-do-	Tarring 1" thick permi-xed carpet including pitches from Tilak Nagar to railway station Summer Hill.	-do-	-do-	47,000-00	78,546-00	32,454-00
48.	-do-	-do-	-do-	Tarring 3" wearing Court with 1" permi-xed carpet from Tara Hall to Vetroi Post Via, Govt School up to ari Cottage.	-do-	-do-	21,947-00	---	21,947-00
49.	-do-	-do-	-do-	Tarring of road from C.T.O. to Railway Board.	-do-	-do-	47,000-00	---	47,000-00
<u>Total</u>							13,25,512-50	4,88,798-59	8,36,713-91

*Certified that the  
State has been  
checked by me and  
relevant record and  
found to be correct.*  
*AKAB*

*and*  
Municipal Corporation  
Simla

Deputy Commissioner,  
Municipal Corporation  
Simla City

Appendix "F" referred to in para 13 of  
Annual Report.

Annual Report The <sup>portion</sup> ~~working~~ of Tax  
Department for the year 1979-80 (HdH Tex)

1. Arrear Out Standing on 1.4.79.	1995986-29.
2. Demand for 1979-80.	1961941-52
3. Total Demand including arrears.	3957927-81.
4. Collection of arrears up to 31.3.80	271886-27
5. Collection out of Current demand up to 31.3.80.	1187321-96
6. Total Collection including arrear	1459208-23
7. Balance on 31.3.80 out of Arrear	1724100-02
8. Balance of Current demand on 31.3.80	774619-56
9. Total arrears on 1.4.80.	2498719-58
10. Amount due from Custodians	11,507-57
11. Amount due from Govt. Deptt.	1348440-50
12. Amount due from other	<del>1138771-52</del> 1138771-52
13. Amount due from Municipal Departments.	-
14. Percentage of recovery for arrear	14.1.
15. Percentage of recovery for Current Demand	60.1.
16. Percentage of recovery for Arrears and Current Demand.	37.1.

C. S. S.

6/10/80

24 Appendix G referred to in para 13 of the Report.

Annual Report The <sup>position</sup> <sup>Sanitation</sup> Tax  
Department for the year 1979-80 (Camden  
Tex.)

1. Arrear Out Standing on 1.1.79. 493182.47
2. Demand for 1979-80. 427304.66
3. Total Demand including arrears. 11920487.63
4. Collection of arrears up to 31.3.80 55059.98
5. Collection out of Current demand 190918.38  
up to 31.3.80.
6. Total Collection including arrear 245978.33
7. Balance on 31.3.80 out of Arrear 438123.02
8. Balance of Current demand on 31.3.80 236386.2
9. Total arrears on 1.1.80. 674809.4
10. Amount due from Collection 3100.5
11. Amount due from Govt. Dept. 269520.20
12. Amount due from other 40158.4
13. Amount due from Municipal  
Department.
14. Percentage of recovery for arrear 11.00%
15. Percentage of recovery for Current  
demand 4.7%
16. Percentage of recovery for  
Arrear and Current demand 27.1%

29/10

Appendix "H" referred to in para 13. (25)

Annual Report <sup>(WATER TAX - WATER)</sup> the working of Tax Department for the year 1979-80. (Water Tax).

- 1. Arrear Amt Standing on 1.4.79. 385265-00
- 2. Demand for 1979-80. 495000-47
- 3. Total Demand including arrears. 880265-47
- 4. Collection of arrears upto 31.3.80 212949-95
- 5. Collection out of Current demand upto 31.3.80 132076-77
- 6. Total Collection including arrears 345026-72
- 7. Balance on 31.3.80 out of Arrear 172315-05
- 8. Balance of Current Demand on 31.3.80 362923-70
- 9. Total arrears on 1.4.80. 533238-73
- 10. Amount due from Collection 2517-37
- 11. Amount due from Govt. Deptt. 23420-50
- 12. Amount due from other 309300-88
- 13. Amount due from Principal Department. -
- 14. Percentage of recovery for arrears 17.1
- 15. Percentage of recovery for Current Demand 61.1
- 16. Percentage of recovery for Arrear and Current Demand 39.1

51.1  
20.11

Designation  
Serial  
Number

STIPENDIUMSICLINDING ON PENT/BALANCE	AMOUNT OF PAYMENT IN AID	DATE OF	AMOUNT RECEIVED	AMOUNTS	Balance amount	
designation of	Purpose of Grant	head of	credit/ing	into impl	spent	
autho ity		account		fund		
				23.003.00	23.715.00	6.285.00

	Authn	It'y	Funds						
1. 9/51/70 LSG	Under Secy. LSG.	C/O two incinerators	71 Miscell	29-3-71	3,600-00	23,715-00	6,285-00		
2. 9-42/71 LSG	"	C/O Resl. Quarters	"	20-3-72	4,600-00	2,03,311-43	2,56,688-57		
3. 9-40/71 LSG	"	C/O R. Wall & Road slides	"	20-3-72	10,400-00	6,63,988-05	3,62,011-95		
4. 9-31/72 LSG.	"	Widening of roads.	"	29-3-72	1,500-00	1,47,000-32	2,268-68		
5. 9-19/73 LSG	"	C/O Market/Shop/Flat-Suji line	" 50PW.	30-3-74	10,900-00	8,36,841-49	2,53,158-51		
6. LSG-C(2)/74	"	C/O quarter for sweeper	71 MeeDg	30-3-74	3,600-00	2,80,326-40	79,673-60		
7. 9-1/74 LSG	"	For execution of damaged works.	50 FMC	30-3-74	3,000-00	2,99,197-32	802-68		
8. LSG-C (10)-21/74	"	C/O Drains & water supply	282 PH	31-3-75	3,100-00	2,36,364-00	73,636-00		
9. LSG-C (10) 2/74	"	Harring of Ro ads	337 RB	31-3-75	81,000-00	76,026-98	4,973-02		
10. LSG (10)-21/74	"	C/O quarter of boundary Pillars	284 UD	31-3-75	32,000-00	31,018-02	981-98		
11. LSG C (10)-28/78 Dy."Secy."	"	C/O Malha & drains etc.	284 UD	31-3-79	1,56,000-00	80,483-80	75,516-20		
12. "	"	P/L ornamental railing Rivolt road& filling depts.	337 HB	31-3-79	53,275-00	40,000-00	13,275-00		
13. LSG C (10) 28/78	"	Tarring of roads.	337 RB	31-3-79	7,01,480-00	5,70,851-58	1,30,628-42		
14. LSG C (10) 28/79	"	C/O R. Shelter at Portmora school.	337 RB	31-3-79	4,973-00	4,347-54	625-46		
					Total Balance	12,00,525-07			

Certified to the  
Governor has been  
performed with care  
found to be correct  
J. A. [Signature]

Chief Accountant  
Municipal Corporation  
Santa Clara

1. Mr. S.  
Deputy Commissioner,  
Municipal Corporation  
Stamla City.



(12) Ein KM:  $P_0 = VC(1)/k + F/(1+k)$  Vol IX ausl.

Copy furnished to Commission  
 Delivered by Municipal Corporation  
 The Corporation of Municipal Corporation  
 will only with the request that an amount of  
 £100000 of the action taken on this matter +  
 reported as on each letter.

20 The Deputy Commissioner, San Francisco.

withstand necessary color

The Deputy Secretary (L56) & the General  
of H.I. for information & necessary action.

The President-Arch. Allen, Municipal Corporation writes her with much + necessary action.

Mr.  
 Assistant  
 Local 1000 Albany  
 11-18-62  
 E