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Audit and Inspection Note on the accounts of  
Notified Area Committee, Arki Conducted by  
Sh. B.R. Sharma, Senior Auditor.

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Period 4/77 to 3/81.

Part-I.

1. Last audit : No effective steps have been taken to settle the old audit paragraphs. The paragraphs detailed in sub paras of this para remained outstanding. All out efforts may be made to settle the outstanding objections.
- (a) Audit Note for the period 7/65 to 6/67.
- (i) Para 2(a) & (b) outstanding. No compliance was shown.
- (ii) Para 5 Outstanding.
- (b) Audit Note for the period 7/67 to 1/70.
- (i) Para 2 Outstanding.
- (c) Audit Note for the period 2/70 to 3/72.
- (i) Para 2. Outstanding. Letter of A.C., H.P. was not put up during the audit.
- (ii) Para 3(i) and 3(ii) outstanding.
- (iii) Para 3(iii) Outstanding. The procedure was still not being followed.
- (iv) Para 4 Outstanding. No compliance was shown to audit.
- (v) Para 5, outstanding.
- (vi) Para 7 outstanding.
- (vii) Para 8 Outstanding. Compliance was not shown.
- (viii) Para 9 Outstanding.
- (d) Audit Note for the period 4/72 to 3/77.
- (i) Para 3(ii) Outstanding.
- (ii) Para 5 outstanding.
- (iii) Para 6 Outstanding. Previous arrears registers were not put up.
- (iv) Para 7(i)(ii) Outstanding.
- (v) Para 9, outstanding.
- (vi) Para 10 outstanding.
- (vii) Para 11 Outstanding.
- (viii) Para 12 outstanding.
- (ix) Para 13 Outstanding.
- (x) Para 14 Outstanding.
- (xi) Para 15 Outstanding. No compliance was shown.
- (xii) Para 16 outstanding.
- (xiii) Para 18 Outstanding.

Contd..



- (xiv) Para 19 Outstanding.
- (xv) Para 20(v) Outstanding.
- (xvi) Para 20(vi) Outstanding.
- (xvii) Para 20(vii)&(viii) Outstanding.
- (xviii) Para 21 Outstanding.
- (xix) Para 22 Outstanding.
- (xx) Para 23 Outstanding.

### Part-II.

2. Present audit :- The present detailed audit for the period 4/77 to 3/79 and test audit and examination of accounts for the period 4/79 to 3/81, the results of which are embodied in the succeeding paragraphs was conducted by Shri Bhagi Rath Sharma, Senior Auditor from 8-5-1981 to 12-6-1981. The accounts for the months of 7/79, 12/79, 6/80 and 3/81 for the audit period 4/79 to 3/81 were checked in detail.
3. Financial Position :- The financial position of the Committee funds is detailed below in a comparative form :-

	<u>1977-78</u>	<u>1978-79.</u>
Opening Balance	Rs. 98,560-21	86,114-07.
Income	Rs. 27,693-89	1,95,806-46
Total.	Rs. 1,26,254-10	2,81,920-53.
Expenditure	Rs. 40,140-03	1,45,130-24
Closing Balance	Rs. 86,114-07	1,36,790-29.

	<u>1979-80</u>	<u>1980-81.</u>
	Rs. 1,36,790-29	91,650-08
	Rs. 1,49,915-22	1,38,505-10
	Rs. 2,86,705-51	2,30,155-18
	Rs. 1,95,055-43	1,25,739-77
	Rs. 91,650-08	1,04,415-41.

Investment :- Rs.10,945-56 stands invested in Post-office, Arki in saving account since 26-10-1973. But since the date of investment no interest has been received from the Post Office and the pass book is also missing from record. No sanction of the Deputy Commissioner as required under section 54 H.P. Municipal Act, 1968 had been obtained to invest money out of municipal funds. The Committee is also sustaining huge loss by way of interest as since 26-10-1973.



there is no withdrawal and rate of interest on fixed deposits is 9 to 10% whereas the Committee will get interest from 4 to 5%. This position is brought to the notice of authorities for taking such action as may be deemed fit.

Moreover the account has been opened in the name of Sh. C.P. Pandey (the then President of the MAC) which is contrary to the provisions of rules. The account should be by official designation and not by name. It was also noticed from the correspondence during the audit that Sh. C.P. Pandey is not responding to correspondence for the transfer of account. The matter may be referred to higher authorities for taking suitable action in the matter.

4. Audit Fee :- Fee for the audit of accounts worked out to Rs.1,350/- (Rupees One thousand three hundred fifty only) for the period from 8-5-1981 to 12-6-1981 as per appendix 'A' to this audit note. The President, N.A.C. vide Senior Auditor's requisition No.923/ dated 12-6-1981 was requested to credit the amount to Govt. under head "065-Other Administrative Services-C-Other Services, Fee for Govt. Audit (H.P.)" under intimation to this department.

5. Government Grants :- (a) Govt. grants for execution of various developmental works as detailed vide appendix 'C' to this audit note were received during the period under audit. But it was noticed that the works were not executed according to the provisions of sanctioning letters and the works were not started within one year and completed within two years. The unutilised grants have not been refunded to Govt. These may immediately be refunded to the sanctioning authority or sanction <sup>for extension</sup> in the period of utilisation be obtained. (The defects/deficiency noticed have been detailed against the paragraph titled 'works').

(b) Grants received during the period 1972-73 to 1976-77 :-

The works against the grants received during the last period of audit i.e. 1972-73 to 1976-77 are

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have not been executed or the completion reports in respect of them have not been obtained are detailed vide appendix 'B' to this audit note. Sanction for the extension of period of utilization of all these grants may be obtained and completion reports obtained and U.C. sent to Govt. failing which all the amounts detailed from serial No. 1 to 20 be refunded to Govt. immediately. The matter is also brought to the notice of authorities for taking such action as they may deem fit.

6. Arrears :- An amount of Rs.5,488-50 was pending for recovery on account of water rate bills upto 31st March, 1981. The bills had been issued upto the period of 28th February, 1981. Immediate steps be taken to realise the arrears. Huge amounts are outstanding for recovery for quite a long period from Govt. Offices. Steps should be taken to realise the arrears from them, and progress of recovery intimated to this department from time to time.

The Water rate demand and collection register had not been maintained in proper form. It had been started on a plain register and every month the names are entered afresh. The register should be maintained in form R-2 as prescribed in Rule 155 of H.P. Municipal Account Code, 1975 and completed as per procedure laid down therein. The compliance be shown at the next audit.

7. Cattle Pound :- The committee had maintained a ~~mk~~ Cattle pound. But the cattle Pound register and ledger have not been maintained nor separate receipt book for issuing receipts of fine of impounded animals had been maintained. The income was also not being entered in the Cash book but was being deposited direct into the Treasury for ~~credit~~ <sup>further</sup> credit to Govt. The said registers should be maintained in form P-1 and P-6 as prescribed in Rule 138 and 151 of M.A.C. 1975 respectively.



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The income of cattle pound should first be entered in the Cash book and retained in Municipal funds as per latest decision of the Govt. yearwise statement of income for the year 1977-78 to 1980-81 may be prepared alongwith particulars of deposit and matching grant if due, may be obtained from the Local Self Govt. compliance may be reported to this department.

8. Embezzlement Rs. 25,246-99 :- A sum of Rs. 25,246-99 as detailed below on account of Octroi and other incomes was not found accounted for in the committee accounts and has thus been embezzled. The modus operandi was that the income of octroi receipts issued on form O-4 was not being accounted for in the Cash book immediately on the next morning from the date of receipt. After the lapse of some period the income of some of the receipts and of some days was being ignored while entering the income in the Cash book. In the Cash book also the particulars of receipts viz O-4 Book No., receipt No. from to and date of receipt were not being mentioned. Jinawars on form O-15 were not prepared. When the money was received from the Octroi Muharrirs in the office, receipt on the back of O-4 receipts were not given in every case and were further not accounted for in the cash book. Non maintenance of record as per prescribed procedure has thus facilitated the embezzlement. ~~The defaulting employees changed procedure of maintenance of record of their own accord and thus embezzled huge amounts.~~ The perusal of the record of the committee revealed that the Secretary was responsible to check the correctness of octroi receipts issued by the Muharrirs receive the octroi/transit passes income daily in office and to account for the daily income received in the cash book as he was also the writer of the cash book. He was exercising the overall control on the affairs of the committee. Suitable action may be taken to recover the amount from the defaulters and action be taken against them as warranted under the



law. Complete details of the embezzled amount are given below :-

1. Sl. No.	2. Book No./ Receipt No.(s)	3. Dates of receipt.	4. Amount realised.	5. Amount credited in the Cash Book.	6. Differ- -ence i.e. the amount not accou- -nted for.
<u>1977-78.</u>					
			Rs.-P.	Rs.-P.	Rs.-P.
	362/88-102	14.7.77 to 22.7.77	50-47	Nil.	50-47.
	362/140-148	9.8.77 to 11.8.77	72-33	-	72-33
	362/149-161	12.8.77 to 16.8.77	38-45	31-44	7-04
	362/162-186	17.8.77 to 24.8.77	102-44	-	102-44
	362/187-203	25.8.77 to 28.8.77	28-26	-	28-26
	363/109-152	9.9.77 to 20.9.77	315-02	-	315-02
	363/153-188	21.9.77 to 30.9.77	601-92	-	601-92
	363/189-200	1.7.77 to 5.7.77	26-41	-	26-41
	364/75-80 <sup>4</sup> 81- -136.	1.7.77 to 18.7.77	418-70	-	418-70
10.	366/1-15	8.8.77 to 11-8-77	105-13	-	105-13
11.	366/46-49	22.8.77	363-25	-	363-25
12.	366/144-148	19.9.77	255-95	254-93	1-02
13.	366/164	27-9-77	184-52	-	184-52
14.	366/165	29.9.77	365-50	-	365-50
15.	366/166-173	30.9.77 to 1.10.77	140-08	139-08	1-00
16.	365/86-100	3.7.77 to 9.7.77	58-26	58-00	0-26
17.	365/101-104	14-7-77	205-12	-	205-12
18.	365/105-144	15-7-77 to 25-7-77	209-84	219-84	- ** 28
** 10-00 Excess.					
19.	365/145-153	26-7-77 to 31-7-77	513-91	-	513-91
20.	366/45-49	24-10-77	111-60	-	111-60
21.	368/9-11	14-10-77	511-98	-	511-98
22.	368/133-140	8.12.77 to 9.12.77	284-87	-	284-87
23.	368/141-173	12.12.77 to 31.12.77	29-29	-	29-29
24.	368/174-183	21.12.77 to 7.1.78	29-29	-	29-29
25.	368/184-193	7.1.78 to 12.1.78	125-45	-	125-45
26.	368/194-200	13.1.78 to 18.1.78	51-10	-	51-10
27.	367/125-140	31-10-77 to 31-10-77	546-60	-	546-60
28.	369/9-73	1.9.77 to 11.9.77	524-79	-	524-79
29.	369/74-111	13.9.77 to 21.9.77	353-08	-	353-08
30.	369/112-133	22.9.77 to 26.9.77	162-95	-	162-95

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	3.	4.	5.
		Rs.-P.	Rs.-P.
	13.11.77	391-00	391-00
372/39	29.12.77 to 4.2.78	1515-85	1515-85
372/118-197	5-2-78 to 7-2-78	19-60	19-60
372/198-200	9-2-78 to 25-2-78	94-31	94-31
374/1-21	26-2-78 to 12-3-78	418-30	418-30
374/22-54	13-3-78 to 31-3-78	689-55	689-55
374/55-97	26-1-78	416-50	416-50
372/11-13	13-1-78 to 31-3-78	2932-34	2932-34
372/1-171	27-1-78 to 8-2-78	153-60	153-60
373/14-25-26-40	9-2-78 to 13-2-78	438-95	438-95
373/41-52	14-2-78 to 27-2-78	253-12	253-12
373/53-73	28-2-78 to 1-3-78	481-40	481-40
373/74-91	4-3-78 to 12-3-78	28-57	28-57
373/92-100	13-3-78 to 31-3-78	197-42	197-42
373/101-135	16-5-77 to 18-5-77	33-03	33-03 **
360/55-58			14335-33
		(-)	10-00
		Grand Total:	14325-33

\*\* Income of R-152 to 170 amounting to Rs.133-21 credited in the Cash Book to the extent of Rs.100-18.

	1978-79		
6. 372/172-200	1.4.78 to 8-4-78	919-29	919-29
7. 373/136-169	1-4-78 to 29-4-78	287-79	287-79
8. 373/170-182	3-5-78 to 29-5-78	831-71	831-71
9. 373/183-200	2.6.78 to 4.6.78	44-62	44-62
10. 376/1-200	7.6.78 to 10.10.78	1743-47	1743-47
11. 377/1-200	12.7.78 to 11.9.78	3488-38	3488-38
12. 378/1-200	26.5.78 to 11.7.78	2625-37	2625-37
13. 374/98-133	3.4.78 to 16.4.78	202-67	202-67
14. 374/134-182	17-4-78 to 18-5-78	807-49	807-49
15. 374/183-200	19-5-78 to 2-6-78	179-17	179-17

Total carried over

Rs. 11,119-96

Total amount found embezzled during the years

	1977-78	and	1978-79.
	Rs.-P.		Rs.-P.
	14,325-33		11,119-96
Less	(-) 2,002-53 **		1,292-13
Total :-	12,322-81		9,827-83

XX Net amount embezzled Rs.22,190-64.

Total Rs. 6/-



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\*\* These amounts were found credited into the cash book/Treasury pass book in the years 1977-78 and 1978-79 respectively. But their details were not forthcoming and presumably this was the income of octroi as income on other accounts was checked in detail.

In addition to above, the income of Receipt Book No.375 from receipt No. 1 to 200 has not been found accounted for which is missing from the record. The matter may please be investigated and income received through this receipt book may also be added in the ~~unaccounted~~ <sup>circumstances</sup> amount, and got credited. The counters-foils of Receipt Book No.374 were not available in office and the ~~amount~~ <sup>embellish</sup> has been calculated from the register prepared in lieu of octroi ~~books~~ <sup>relating to this period</sup> cash book. ~~for this contract~~ <sup>for this contract</sup> Sr. No 35, 36 & 37, 38, 39 may kindly be ~~met~~ <sup>Penused.</sup>

the N.A.C. side initiating against the according to provisions of

(b) Embezzlement on account of Pay and allowance

(i) Rs.137/- Pay of Octroi staff for the month of April, 1977 amounting to Rs.848/- was drawn vide cheque No.001533 dated 3-5-77 (Gross amount of the cheque ~~Rs.848/-~~ <sup>Rs.2575/-</sup>). The pay of Sh. Krishan Chand Octroi Muharrir was drawn to the extent of Rs.212/- but as per acquittance roll Rs.75/- were disbursed to him. Rs.137/- therefore drawn on account of his pay were neither paid to him nor were credited back into Municipal fund. In fact the Muharrir was being paid at fixed rate of Rs.75/- upto March, 1977 and from April, 1977 he was made regular at monthly pay of Rs.212/- . Therefore Rs.137/- have been embezzled. Suitable action may please be taken to effect recovery from the person responsible for the embezzlement.

(ii) Rs.35/- Double Drawal :-

Pay of Sh. Rirkoe Ram, water carrier was drawn for the month of April, 1977 (Vide Ch.No.00153 dt. 3.5.77 for Rs.2575/-) to the extent of Rs.35/- vide Vr.No.22 dt. 5.5.77. But his pay for the period 11/76 to 4/77 @Rs.35/- p.m. amounting to Rs.210/- was again drawn and disbursed to him vide Vr.No.19 dt. 3.6.77. Therefore Pay for 4/77 has been drawn twice but was disbursed once. Rs.35/- were not refunded to Municipals fund and have thus been embezzled.



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(iii) Rs.180/- Pay of Sh. Dhani Ram, Fitter :-

The pay of the staff for the months of June, July and August, 1978 was drawn vide Ch.No. 001558 dt. 15-9-78. (This cheque was drawn for Rs.6556-42) The Pay of Sh. Dhani Ram, Fitter for the month of June, 78 amounting to Rs.180/- was also drawn - his services were also terminated after 30-6-78. But his pay was not found disbursed to him. From the correspondence file it was noticed that Shri Dhani Ram, Ex-fitter has made many requests for giving him this pay. His latest reminder for the release of pay was dated 21.4.81. Therefore the amount was neither paid to him nor the amount was credited back into committee fund. Thus the amount of Rs.180/- has been embezzled.

(iv) Excess drawal of Rs.33-90 :- Pay of Staff for June, 78 to August, 78 was drawn amounting to Rs.6556-42 vide cheque No.001558 dt. 15.9.78. But total payable amount comes to Rs.6546-42. Thus Rs.10/- were drawn in excess. In the above payment, the pay of Sh. Sant Ram fitter who was appointed w.e.f. 5.7.78 was drawn Rs.180/- instead of Rs.156-10 i.e. from 5.7.78 to 31.7.78. In the Acquittance roll the pay of Sh. Sant Ram was shown paid as Rs.156-10 but his signatures and Revenue stamp were not forthcoming. Thus Rs.33-90 (Rs.10+Rs.23-90) had been drawn excess. The Secretary had also given a note in the voucher file that "Rs.33-90 are being, refunded". But this amount was not refunded back to the Committee fund and has thus been embezzled.

(v) Rs.336-10 :- Shri Sant Ram, Fitter was appointed as such w.e.f. 5.7.78 and his pay @ Rs.180/- p.m. was drawn for the months of July and August, 78 on 15.9.78. amounting to Rs.336-10 (Rs.156-10+Rs.180) vide cheque no.001558 dt. 15.9.78 (The amount of cheque was Rs.6556-42). Pay for 7/78 amounting to Rs.23-90 as detailed in sub para (iv) above had already been drawn excess in respect of Sh. Sant Ram. The perusal of Acquittance rolls shows



that the pay for above two months had not been disbursed to him as Revenue stamps affixed against his name were blank and signatures were also not forthcoming. Sh. Sant Ram had been representing for the pay for the months of July and August, 1978 and his latest reminder in this behalf was dated 21.4.81. Therefore the pay drawn has not been disbursed to the person concerned nor credited back to the fund and has been embezzled.

(vi) Rs. 764-00 :- Pay of staff for the month of December, 1978 amounting to Rs. 2159-82 was drawn vide cheque No. 001571 dated 8-1-79. As per signatures on the acquittance roll of Shri Mathra Dass Chowkidar, the pay was disbursed on 10-1-79 though proper acquittance rolls had not been prepared. The pay of the under-mentioned employees was not disbursed as resolved vide committee meeting held on 19-4-79. The amount has therefore been embezzled:-

(Remarks: See Slip)

Pay for 12/78 Sh. Dhani Ram, Muharrir,	Rs. 212-00
Pay for 12/78 Sh. Krishan Chand, "	Rs. 212-00
Pay for 12/78 Sh. Jeet Ram, Sweeper	Rs. 170-00
Pay for 12/78 Sh. Poonam Devi, Sweeperess,	Rs. 170-00
Total :-	Rs. 764-00

Cattle Pound.

(Remarks: Please see slip 'A')

(c) Rs. 40/- :- The income amounting to Rs. 40/- on account of Cattle pound income was received as detailed below but was not found accounted for in Committee accounts. These receipts were issued by Sh. Mand Lal Secretary:-

S-8 Book No.	Receipt No. and date.	Amount.
28	34 dt. 12.8.77	Rs. 20-00
28	35 dt. 12.8.77	20-00
Total :-		Rs. 40-00

(d) Cattle realised through S-8 :- Rs. 68-65 :-  
Income of Rs. 68-65 realised vide C-8 (Book No. 28) receipt No. 36 dated 2-11-77 from M/S  
Contd. page. 11/-



that the pay for above two months had not been disbursed -d to him as Revenue stamps affixed against his name were blank and signatures were also not forthcoming. Sh. Sant Ram had been representing for the pay for the months of July and August, 1978 and his latest reminder in this behalf was dated 21.4.81. Therefore the pay drawn has not been disbursed to the person concerned nor credited back to the fund and has been embezzled.

(vi) Rs.764-00 :- Pay of staff for the month of December, 1978 amounting to Rs.2159-82 was drawn vide cheque No.001571 dated 8-1-79. As per signatures on the acquittance roll of Shri Mathra Dass Chowkidar, the pay was disbursed on 10-1-79 though proper acquittance rolls had not been prepared. The pay of the under-mentioned employees was not disbursed as resolved vide committee meeting held on 19-4-79. The amount has therefore been embezzled:-

Remarks:

Pay for 12/78 Sh. Dhani Ram, Muharrir, Rs.212-00

Rs.212-00  
Rs.170-00  
Rs.170-00  
Rs.764-00

Slip 'A'

Remarks:

S.No.1-62

The bill for Rs.636/- was prepared for three officials namely Dhani Ram, Hem Chand and Krishan Chand. Out of Rs.636/- disbursement of Rs.212/- to only Sh. Hem Chand was made. No revenue stamp was affixed in the acknowledgement of Sh. Hem Chand.

Sr.No.3 and 4

The bill of Rs.340/- was prepared for these two officials. There was no acquittance roll of the concerned officials.

Please see slip 'A'

ling to Rs.40/- on  
received as  
accounted for in  
were issued by

amount.  
Rs.-P.  
20-00  
20-00  
40-00

(d) Octroi realised through C-2 :- Rs.68-65 :-  
Income of Rs.68-65 realised vide C-3  
no.36 dated 2-11-77 from W/S  
page.11/-



Bansal Furniture House, G.T. Road, Kaika on account of Octroi, was not found accounted for in the cash book or deposited into treasury in the Personal Ledger account. The amount has therefore been embezzled. The receipt was found issued by Sh. Nand Lal, Secretary.

(e) Water connection Fee : Rs.100/- :-

Rs.100/- were received from Sh. Hari Dass Gautam on account of water connection for vide receipt No.37 dated nil (G-8 Book No.28) (Previous receipt was issued on 2.11.77.) But this amount has not been accounted for in the Committee accounts and has thus been embezzled. The receipt was found issued under the signatures of Sh. Nand Lal, Secretary. In case of Receipt Receipt Book no. 28, a certificate was recorded on the cover of this <sup>book</sup> that book no. 28 contains 1 to 50 duplicate receipts. It was noticed that only one fact of receipt no. 50 <sup>existing</sup> was in the Receipt book and the original fact was ~~found~~ <sup>missing</sup> viz Rs.50. The amount realised through this receipt <sup>if any</sup> is also suspected to have been embezzled. The <sup>matter</sup> ~~receipt~~ needs looking into by the authorities (Receipt nos. 38 to 39 were <sup>49</sup> ~~blank~~). *of this book were blank.*

Composition of offences.

(f) Rs.200/- : The perusal of record showed that Sh. Nand Lal Secretary had certified on 8.1.79 that Rs.200/- had been received during December, 1978 on account of composition of Offences. Extract of the certificate is reproduced below and the original and photostat copy of the same is also in the Police Custody. But no receipts were found issued on account of this income and the amount of Rs.200/- as stated above was not found accounted for in the Committee accounts and thus the amount has been embezzled.

"Certified that a sum of Rs.200/- (Rs.Two hundred only) had been received <sup>(The word was not legible)</sup> on account of compound of offences by the Committee under municipal laws during the month of December, 1978".

"Sd/- 8.1.79  
Nand Lal  
Secretary."



Compulsory deposit Scheme :

(g) Rs.1161-70 Two Bank drafts

bearing Nos.  $\frac{S}{5}$  668299 dated 15-9-78 for Rs.851-00

$\frac{S}{5}$  668291 dated 15-9-78 for Rs.310-70  
Rs.1161-70

amounting to Rs.1161-70 on account of Principal amount and interest respectively on account of release of C.D.S. instalment <sup>were</sup> received from the Deputy Secretary, Local Self Govt. H.P. under registered/AD letter No. LSG(ABCD)-C(17)69/75, dated 3-10-78. This amount was to be paid to the committee employees on account of release of instalment of C.D.S. as due in respect of each employee. But this amount was not taken as receipt in the cash book. As per statement in Police record of Sh. Nand Lal, the then Secretary, the drafts were encashed by him 23.12.78. But the disbursement particulars, i.e. Name of the employee, his receipt, Date of payment and amount paid were not forthcoming. So much so the C.D.S. ledger was also found missing from the Committee records. According to conditions mentioned in para 3 of the said letter of the Dy. Secy. (L.S.G.) the amount was to be disbursed within 15 days from the date of drawal of money and a certificate in form No. (x) to the effect that the amount has been disbursed to the concerned employees and the undisbursed amount was to be sent to the Deputy Secy. (L.S.G.). But this certificate was not found sent to the L.S.G. The amount was therefore neither paid to the employees nor the undisbursed amount was refunded to the said authority and has thus been embezzled.

yearwise detail of ~~money~~ embezzled amount.

Income embezzled.	Reference to Audit para No.	Year		Total of Columns 4 & 5.
		1977-78	1978-79	
1.	2.	3.	4.	5.
6.	7.	8.	9.	10.



	3.	4.	5.	6.	at
		Rs. - P.	Rs. - P.	Rs. - P.	
Octroi	8(a)	12,322-81	9,867-93	22,190-64	
Pay & Allowances	8(b)(i)	137-00	-	137-00	
-do-	8(b)(ii)	35-00	-	35-00	
-do-	8(b)(iii)	-	180-00	180-00	
-do-	8(b)(iv)	-	33-90	33-90	
Excess drawal.					
Pay & Allowances.	8(b)(v)	-	336-10	336-10	
-do-	8(b)(vi)	-	764-00	764-00	
Cattle Pound	8(c)	40-00	-	40-00	
Octroi realised through G-S.	8(d)	68-65	-	68-65	
Water connection fee	8(e)	100-00	-	100-00	
Composition of offences.	8(f)	-	200-00	200-00	
Compulsory Deposit Scheme.	8(g)	-	1,161-70	1,161-70	
Total :-		12,703-46	12,543-53	25,246-99	

( Rupees Twenty five thousand two hundred forty six and paise ninty nine only. )

9. Suspected Embezzlement:-

(a) Suspected embezzlement of Rs. 18,250/- :- An amount of Rs. 18,250/- as detailed below was drawn by various cheques. The amounts drawn were stated to have been drawn for effecting certain purchases. But its further particulars viz bills/Vouchers stock account, name of work to which charged and measurements etc were not forthcoming. A requisition No. 923/294 dated 9th June, 1981 was also issued by the Senior Auditor to the President for ascertaining for the particulars of expenditure and to <sup>find out how</sup> ~~find out how~~ where the above amount was utilized. But in his reply vide letter No. NAC-A(Accounts)-114 dated 12-6-81, the President (NAC-Arki) intimated that no details of these amounts were (enclosed as appendix 'D') available with the Committee. However it was stat that Sh. Rulia Ram Vice-President of the Committee had been asked to intimate the details of expenditure. No definite information about the expenditure incurred was made available to our auditor. In the absence of any



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detail of expenditure and on the basis of reply dated 12-6-81 furnished by the President, it is, suspected that the amount of Rs.18,250/- has been embezzled. The matter may thoroughly be investigated and further action be taken in the light of factual position. A copy of letter No. referred to above is appended as appendix 'D' to this audit note.

Sr. No.	Cheque No. & date	Amount. Rs.-P.	Description of cheque.	Remarks.
1.	001538 dt. 20-8-77.	2000-00	Self Cheque.	(1) All these cheques were <u>encashed</u> .
2.	001565 dt. Nil 78	250-00	-do-	(11) Sr.No. 2 cheques no. 001565 on the original Cheque the date of drawal was 2-12-78.
3.	001569 dt. 18.12.78	2500-00	-do-	
4.	001570 dt. 27-12-78	10000-00	-do-	
5.	001572 dt. 8.1.79	500-00	-do-	
6.	001573 9.1.79	3000-00		
	Total: Rs.	18,250-00		

Suspected embezzlement:-

- (a) During 1977-78(i.e. from 1.4.77 to 31.3.78)Rs.2000-00  
 (b) During 1978-79( " " 1.4.78 to 31.3.79)Rs.16250-00  
Rs.18250-00

Counterfoils of all the above cheques except at serial No. 1 were bearing the signatures of Sh. Nand Lal, Secretary. Under the provisions of Rule 176(2) of Municipal Account Code, 1975, the cheques were to be signed by the President and the Secretary. It was not understood as to why this rule was not being observed. The authorities are requested to get the matter investigated thoroughly in order to find out/indentify ~~know~~ the defaulters before initiating legal proceedings. (Some additional information concerning these six cheques has been incorporated in para 9(c), Annexure E and F of the audit note which can be useful in ascertaining the factual position).



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The following information came to light in respect of these cheques:-

(Sr. No. 1) Cheque no. 001538 dt. 20-8-77 for Rs. 2000/-

The following particulars were recorded in the payment register (Cash book) which was maintained in a blank register:-

Page	Date	Sr. No.	Particulars
15	20.8.77	28	Advance drawn for purchase of various articles for the development of Park and Library building/water supply scheme. (Counterfoil of this cheque was signed by the President).

(Sr. No. 2)

Cheque no. 001565 dt. nil  
for Rs. 250/- :-

The counterfoil was signed by the President. No particulars of drawal were mentioned in the counterfoil.

Cash Book:- No cash book was reported to have been maintained.

(Sr. No. 3) Cheque no. 001569 dt. 18-12-78 for Rs. 2500/-

- (i) The counterfoil contained Rubber stamp of President N.A.C. but there were no signature of the President.
- (ii) As mentioned in the back of counterfoil the cheque was drawn for purchase of cement for G-I and works.
- (iii) Cash book:- No cash book was stated to have been maintained.

(Sr. No. 4) Cheque no. 001570 dt. 27-12-78 for Rs. 10000/-

As mentioned in the back of counterfoil, the cheque was drawn for the purchase of material for grant in aid works.

- (i) The counterfoil does not contain Rubber stamp of the President. (It is not clear whether it was signed by the President or not).
- (ii) Particulars of drawal were not mentioned in the cash book (Page 3). The drawal was mentioned as advance.

(Sr. No. 5) Cheque no. 001572 dt. 9.1.79 for Rs. 500/-

- (i) As mentioned in the back of counterfoil, the cheque was drawn as advance for grant in aid work.
- (ii) The counterfoil did not contain either Rubber stamp of President or his signature initials.



(iii) As per details given on page 3 of the Cash book maintained in blank register, the amount was drawn as advance. No further particulars were mentioned regarding the nature/purpose of advance.

(a) Cheque no. 001573 dt. 9.1.79 for Rs. 3000/- :-

(i) No details regarding purpose of drawal were recorded on the counterfoil or its back.

(ii) The counterfoil neither contained Rubber stamp nor sign of President.

(iii) As per details given on page 3 of the Cash book maintained in blank register the advance was drawn for water supply material.

(b) Suspected embezzlement of Rs. 1931-42 :-

During the years 1977-78 and 1978-79, the pay and allowances of employees were drawn through cheques. But pay drawn was not found disbursed to some of the employees as in the acquittance rolls, there were no signatures against their names and Revenue stamps where affixed were also blank. The amounts drawn and not disbursed to the employees were also not found credited back into the Municipal Funds. It is, therefore suspected that the payments drawn had not been disbursed to them and the amount has been mis-appropriated. The matter may please be investigated thoroughly and the mis-appropriated amount got deposited into the municipal fund and suitable action be taken against the defaulters. Complete details of the mis-appropriated amount are given below:-

Pay for the month of.	Amount of the cheque.	Cheque no. & date.	Name of the employee whose pay was not disbursed.	Amount of Pay.
	Rs.-P.			Rs.- P.
8/77	2363-00	001539 dt. 9.9.77.	Sh. Bhani Ram, Octroi Muharrir.	212-00
9/77	2363-00	001541 dt. 3.10.77	-do-	212-00
12/77	2363-00	001548 dt. 3.1.78.	Sh. Bhagat Ram, Peon.	170-00
12/77	2363-00	001548 dt. 3.1.78.	Sh. Bhani Ram o/m.	212-00
2/78	2363-00	001550 dt. 9.3.78.	Sh. Nan Chand.	212-00
5/77	2785-00	001535 dt. 3.6.77.	Sh. Nek Ram o/m.	212-00
				<u>1230-00</u>
				Comd. No. 17/-



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4/78	4521-00	001552 dt. 11.5.78.	Smt. Laxmi Devi Swpr.	170-00
5/78	2297-35	001554 dt. 5.6.78.	Sh. Hem Chand O/M.	212-00
5/78	2297-35	001554 dt. 5.6.78.	Sh. Krishan Chand O/M.	212-00
6 to 8/78.	6555-42	001558 dt. 15.9.78.	Sh. Balu Ram Swpr.	107-40

701-40

Grand total 1977-78  
1978-79 Rs. 1931-40

Suspected embezzlement

1977-78 Para 9(b) Rs. 1238-00  
1978-79 Para 9(b) Rs. 701-40  
Total:- Rs. 1931-40

9. (c) :- Shri A.C. RALHAN, Assistant Examiner, Local Fund Accounts, H.P. examined the following cheques on 14-12-1981 in the office of Accountant General's, H.P. Simla (Detailed audit observations concerning these cheques and other allied matters have been incorporated in para 9(a) of the Audit Note).

Sr. No.	Cheque No.	Amount.
1.	001538	Rs. 2000/-
2.	001555	Rs. 250/-
3.	001569	Rs. 2500/-
4.	001570	Rs. 10000/-
5.	001572	Rs. 500/-
6.	001573	Rs. 3000/-

The above examination was conducted in pursuance of instruction of Examiner contained in letter no. XIII(451)/81-Fin(LAD) Part file dated 9-12-81 (Annexure 'E'). The results of examination have been mentioned in brief in Annexure 'F'. As pointed out in column no. 5 of Annexure 'F', payment of the cheques was received by various persons as shown below under remarks column.

Sr. No.	Cheque No.	Amount.	Remarks.
1.	001538	Rs. 2000/-	Payment was received by the Secretary, H.P.C.
2.	001555	Rs. 250/-	Payment was received by one Shri Om Parkash (His name not known to audit)

- official purchase / Station was not known to audit -  
contd. page 18/2



3. 001569 7500/- Payment was received by one Sh. Rulia Ram. He was reported to be the Vice President of the N.A.C.
4. 001570 10000 -do-
5. 001572 500/- Payment was received by One Shri Om Parkash. His official position/status was not known to audit.
4. 001573 3000/- Payment was received by the Secy. N.A.C.

The authorities are requested to take into consideration the above additional information while investigating the irregularities pointed out in para 8-9(a) of the audit note.

Para 9(d): The Acquittance roll is required to be maintained in forms G-23 as laid down in rule 186 of H.P. M.A. Code 1975. The acquittance rolls should be maintained in the prescribed printed form in future. The undisbursed amount should be refunded by the short drawal in the next bill as prescribed in rule 186(2) of H.P.M.A. Code 1975. In no circumstances, shall be kept in deposit beyond the end of the month in which it is drawn.

10. Advances to Shri Rulia Ram Vice-President Amounting to Rs. 1,00,762/-

Shri Rulia Ram Vice President had been taking contracts from the Notified Area Committee for executing various Municipal works. Under section 47 of H.P. Municipal Act., 1968, he can not take any contract from the NAC Arki for executing any municipal work. He neither resigned from the office of Vice Presidentship nor he obtained permission from the Deputy Commissioner, Solan for taking contract for executing various Municipal works. By virtue of his official position he ~~xx~~ earned profit from the committee. By taking contracts of municipal works, and abused the powers of office of vice-President. The committee as a whole was negligent in allotting the works to him and tenders for execution of works as required under rule 190 of H.P. Municipal Account Code, 1975 were not invited from other parties, and thus the benefit was deliberately given to him.

Shri Rulia Ram had been given advances amounting to Rs. 1,00,762/- as per detail given below for executing the municipal works. No earnest money/Security Deposit was deducted from him and contrary to the provisions of works rules he had been given advance payment. No accounts of these advances had been obtained from him. No works bills and measurements were forthcoming. The works have also not been completed and got assessed from the Municipal Engineer. Since no works bills and measurement books, progress of the work done and completion



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reports had been recorded and obtained, it is doubtful whether the works have been executed by him. The account of the advances, along with measurements and evaluation of the work done at the rates prevalent (when the advance was given) and ~~xxxxxxx~~ assessment of works done from the technical authorities i.e. Municipal Engineer be obtained from Sh. Rulia Ram immediately. The matter is specifically brought to the notice of Local Self Govt. H.P. for taking such action, as they may deem fit. The details of advances given to the V-ice P-resident are as under:-

S-No.	Date of Vr.No.	Amount paid	Purpose of advance	Remarks if any
1.	6.9.79	10,000/-	Advance for <del>xxxi</del> <del>Conservation Scheme I</del> <del>Ch.No.001640</del> the construction of retaining wall.	Receipt of Sh. Rulia Ram undated.
2.	7.8.79	4000/-	Advance for soil conservation Scheme I Ch.No.001640.	
3.	4.6.79 Vr.49	5000/-	Advance for C/O Park.	Receipt on a separate paper dt.31.5.79 countersigned by the Preside
4.	20.4.79 Vr.4.	5,000/-	Advance for the C/O Latrines/W.C near Bus Stand Ch.No.001618.	
5.	18.5.79 Vr.No.2	5,000/-	Adv.for the C/O Laterines Purchase of Bricks & M.S.Round.	Receipt in con Vr.file
6.	10.10.79 Vr.No.3	3,000/-	Adv.for the C/O retaining wall Ch.No.001654.	
7.	8.4.80	1262/-	Adv. for the soil conservation Scheme No.II	
8.	12.5.78 Vr.72/19	6,000/-	Adv.for the purchase of material for C/O Fort Bridge/Surface drain.	Receipt in Vr.file.
9.	2.8.78 Vr.21.	10,000/-	Adv.for the C/O fort bridge and W.C.unit in Khadya- -100 Nalaha. Cheque No. 001556.	-do-
10.	31.8.78 Vr.22	1,000/-	Adv.for the repair of old Latrines.Ch.No.001557.	-do-
11.	19.9.78 Vr. 36	3,000/-	Adv.for the purchase of material for the C/O latrines, Ch.No.001559. and compliance	-do-



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12.	26.9.78	6000/-	Adv. for the C/o W.C Unit in Khadyaloo Nalaha, Ch. No. 001561	Receipt dt. 27.9.78 in Vr. file.
13.	7.11.78	3,000/-	Adv. No detail given. Ch. No. 001563 in favour of Sh. Rulia Ram.	Receipt was not forthcoming in record
14.	5.12.78	1,500/-	Advance payment Ch. No. 001566, in favour of Sh. Rulia Ram	There was no detail for what purpose amount was paid.
15.	18.12.78	5,000/-	Advance for Grant in aid work. Ch. No. 001568.	Cheque in favour of Sh. Rulia Ram. but no receipt was forthcoming.
16.	1.2.79	10000/-	Advance for the C/o Latrines motor Stand Ch. No. 001601	Cheque issued in favour of Sh. Rulia Ram.
17.	1.2.79	5,000/-	Advance for the c/o Park Ch. No. 001602.	-do-
18.	13.3.79	7,000/-	Adv. for the C/o Park.	-do-
19.	22.3.79	10,000/-	Adv. for the works	-do- Specific name of work for which advance was given was not stated.

G. Total Rs. 100,762/-  
(Rupees One lac seven hundred sixty two only).

*did within two from the date*

11. Works: The position of Works accounts was most unsatisfactory. The works were not commenced within one year and of receipt of grant as almost all the works were executed out of Govt. grants. The works have been executed by Sh. Rulia Ram Vice-President. Besides other irregularities he did not stick to estimates and has made additions to original estimates which had resulted into more ~~than~~ than twice expenditure than the estimated cost. The works for ~~which~~ which he has taken advances have not been completed and measurements duly approved from the competent authority along with works bill were not forthcoming. The works which were handed over to P.W.D. and L.P. Electricity Board have either not been completed or completion reports have not been received. The defects pointed out in the succeeding sub paragraphs should be remedied and compliance



reported to this department as well as shown at the next audit.

a) Construction of W.C. Unit at Motor Stand Arki.

An expenditure of Rs.33920.30 was booked against this work. The work was allotted to Sh. Rulia Ram. The estimated cost of the work was Rs.21,900/- which has resulted in about 55% expenditure over the estimates. The work bill was prepared by Sh. Nand Lal Secretary. No measurement books were maintained nor completion report has been received in this behalf from the Municipal Engineer. The work may be got measured and assessed from the Municipal Engineer as per schedule of rates prevalent at that time and excess amount spent and paid to Sh. Rulia Ram be recovered and credited into Municipal Fund.

b) Construction of W.C. Unit at Khadvaloo Malah.

An expenditure of Rs.28423.17 was booked against this work whereas the estimates were for Rs.18320/-. This resulted in 55% expenditure over the estimates. No running bills of the contractor, measurements in MBs were recorded. The contract had been taken by Shri Rulia Ram Vice President and the bill had been prepared by Sh. Nand Lal Secretary. It is not understood, as to how the payments had been released to the contractor without seeing the measurements in the measurement books and getting the works assessed from the municipal engineer. The work may be got assessed and measured from the Municipal Engineer and completion report as per estimates obtained and shown. The overpaid amounts on the basis of assessment by the technical authorities be made due from the contractor and credit pointed out in the cash book.

c) Construction of Foot bridge over Malah Khadvaloo.

The estimates of the work were for Rs. 6970/- whereas expenditure on the work was incurred to the extent of Rs.15430/- which means an expenditure of 121% over the estimates. The work had been executed by Sh. Rulia Ram. While assessing the work by the Municipal Engineer the construction cost has been assessed to Rs.7571/- and carriage of material of site at Rs. 7859/- which means the carriage of material to site is more than the construction cost. Description of carriage and item-wise break up of assessment has not been given. The E.E. had signed the carriage charges without analysing the rates. The carriage charges which are excessive be got assessed afresh and factual position intimated to this Department.

d) Construction and Development of Park

The estimates of the work were not put up. However these were stated to be of Rs.4000/- whereas an expenditure of Rs.35009.25 has been booked in the accounts. The case was stated to have been sent to the XEN for revising the estimates and evaluation of the work done. Complete



accounts may be put up at the next audit after obtaining the assessment report of the technical authorities. It may also be kept in view that the work of C/o Park and its development has been executed in so many phases and different grants were received for this purpose. The total expenditure in all cases should not exceed the assessed value of the work done.

- 1.
- e) Construction of 5' span R.C culvert.
2. Construction of Pucca Road to SDM office.
3. Construction of Pucca Roads (Streets).

Govt. Grants of Rs. 2366/- , 1897/- and / .6414/- respectively were received for the execution of above works. But these have not been executed and are being shown as diverted to other works. This is against the provisions of Govt. letter sanctioning the grants. The amount of Rs. 10677/- received for these works should be refunded to Govt. or the sanction to divert the grants be obtained from the sanctioning authority. Compliance may be shown at the next audit.

f) Completion reports. Completion reports of all the works which have been handed over to the P.W.D. / H.P.S.E.S may be obtained and utilization certificates of grants sent to Govt. through the Deputy Commissioner Solan.

g) Construction of latrines Motor stand:

An amount of Rs .10,000/- was received as grant in aid for the construction of latrines at motor stand on 31.7.75. The work was entrusted to the P.W.D. but after starting the work the site was not found fit, and they returned Rs. 9833.32. This amount should have been refunded to Govt. which has not been refunded. The needful may be done now and challan in support of having the amount deposited into Govt. Treasury be put up at the next audit.

12. Cement Accounts:

The transactions concerning purchase, its storage, and issue from stock showed so many irregularities and pilferage. No recoveries of cement issued to contractor Sh. Rulia Ram were found made. It was also noticed that the amount paid for the quantity to be received was not received in full and the pilferage was not detected by the Municipal authorities. Certain specific instances noticed by audit are given below:-

- a) 400 bags of cement were allotted @ Rs. 26/- per bag to the notified Area Committee by the H.P. State co-operative Marketing and consumers Federation Ltd. Simla vide their letter No. SF.4(9)/77-79-1642 dated 24.8.79 with the condition that the stores be lifted from their Dharampur Depot. (F&G Dharampur). For this purpose and amount of Rs. 11400/- was withdrawn from the Bank vide self cheques No. 001643 and 001644 dated 30.8.79 and a draft for Rs. 10,400/- on account of cost of 400 Bags of cement @ Rs. 26/- each was prepared and the balance amount of Rs. 990/- after paying the bank commission of Rs. 10/- was handed over to



Sh. Rulia Ram Vice-President. Sh. Rulia Ram spent Rs. 981.90 out of Rs. 990/- for the carriage but he did not return the balance of Rs. 8.10 which may be recovered from him now. From the particulars of carriage of the cement, it was noticed that only 370 bags of cement instead of 400 were carried in vehicle -s KIL-5046 and HPA-5727. Thus 30 bags costing Rs. 780/- were less received in store. This appears to be a case of pilferage. The matter may therefore be enquired and recovery of Rs. 780/- be effected from the defaulters. If the cement has actually been supplied less by the Federation, refund of Rs. 780/- be claimed immediately and particulars of credit intimated to this department.

b) Recovery of Cement of Rs. 2510.20 from Sh. Rulia Ram Contractor, Vice President.

77 Bags of cement were issued from stock to Sh. Rulia Ram contractor and Vice-President from 1.9.79 to 26.9.79. But its recovery amounting to Rs. 2510.20 @ Rs. 32.60 per bag was not effected from him. This is very irregular. The amount may immediately be recovered from him and particulars of recovery intimated to this department.

c) ISSUE OF CEMENT TO TEHSILDAR ARKI

78 bags of cement were issued on 29.5.80 to the Tehsildar Arki for the C/O Ratwarkhana under the circumstances explained to audit by the Secretary and President. Out of total demand of Rs. 2442.80 against him, Rs. 554.20 were received and balance of Rs. 1888.60 remains to be recovered. Its recovery be got expedited and progress of recovery intimated to this department.

13. Serious irregularities in payments.

a) Double payment of Rs. 236.85:

Vr. No. 41 and 42 of 10/77 for Rs. 966.55 M/S Gupta General Store, Arki submitted newspapers supply bill in duplicate, for the period 4/76 to 3/77. The amount of the bill was Rs. 235.75 but the amount of the original bill (No. 285.236, dated Nil) was Rs. 236.85 and of the duplicate bill (bill No. 287.88 dated Nil) was Rs. 235.75. Both the bills had been prepared in ink. No stock entries of the newspapers had been made in the newspapers hand-bill index attendance register. In the gross payment of Rs. 966.55 the amount of Rs. 236.85 and Rs. 235.75 was drawn and paid to M/S Gupta General Store, Arki vide cheque No. 001545 dated 22.10.77 and no actual payees receipt had been obtained. Thus double payment of Rs. 236.85 has been made to the shopkeeper, the recovery of which may please be effected immediately and particulars of recovery intimated to this department.

b) Vr. No. 1 of 4/79 for Rs. 1591.54

An amount of Rs. 345.25 was drawn vide above voucher on account of payment to Assistant Engineer (P. & D.)



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irrigation, Arki on account of cost of 18.75 R.M.T. 1 1/2" diameter G.I. Pipe. The payment has been shown made to the A.E.P. (irrigation) but no APR was forthcoming. The perusal of payment register (2-19) revealed that this payment had not been made to the P. and thus the amount remained as cash in hand. On enquiring the matter further during audit it was stated that amount was found undisbursed and it was taken from the custody of the then Secretary and has been lodged in safe custody in the office of the sub Divisional Magistrate who is also the President of the Committee. This amount, after enquiring into the facts be paid to the concerned department or deposited back into the municipal fund. Action taken in the matter may be intimated to this department.

c) Balance amount of Rs. 66.60 on account of permanent advance:

An amount of Rs. 66.60 is lying as balance of permanent advance since 5.7.79. There was no permanent advance register and the amount was lying as cash in hand. It was stated during the audit that the amount was kept in the office of the sub Divisional Magistrate in April May, 1979 and since then the amount is lying there. This amount of Rs. 66.60 be obtained and accounted for in the permanent advance register. Compliance may be shown at the next audit.

14. Payments:- The maintenance of record of payments was <sup>for</sup> not satisfactory. The payments in most of the cases had not been authorised by the committee. The payment of bills which were more than one year old were made without verification and stock entries of most of the articles were also not found made. There were so many calculation errors and the overdrawn amounts were not refunded to the committee found. Instances of these irregularities are detailed in the succeeding paragraphs. Suitable action may please be taken to effect recoveries from the defaulters. Steps may also taken to avoid repetition of such errors-

a) Rs. 515.29 were drawn vide Vr. No. 1 of 4/79 and paid to Smt. Sheela Devi Sweepers (Rs. 307.97) and to Sh. Chan Ram Sweeper (Rs. 205.32). They were appointed in the month of Feb. 1979. But authority i.e. resolution of the committee assigning the reasons of their appointment was not forthcoming. The expenditure may now be got approved from the committee ~~and~~ failing which responsibility of this irregular payment be fixed.

b) Vr. No. 2 of 4/79 of Rs. 1192.49

In the above payment a Muster Roll payment of Rs. 991.60 was drawn and paid to Sh. Rulia Ram on 18.4.79 for further disbursement. But the payable amount was Rs. 961.4 and the same amount was paid. However Rs. 30/- were not received from Shri Rulia Ram, Vice-President. Thus Rs. 30/- have been mis-appropriated. This amount may be recovered from him immediately and credit particulars intimated to this Department at an early date.

c) Vr. No. 2 of 4/79 Rs. 17/-



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Rs. 25 :-

One Rope 500 gm. and one bulb 100 watts were purchased for Rs.17/- from M/S Hira Lal Jagan Nath for the 15th April function and were shown as consumed. Since these articles can not be said to have been totally consumed after one days use, these should have been taken in stock. But this was not done. Hence the articles have been mis-appropriated. Amount of Rs.17/- may therefore be recovered from the defaulter and particulars of credit pointed out.

(d) Vr. No. 3 of 18.5.79 for Rs.109.20

Rs.109.20 were paid to Sh. Rulia Ram Contractor (Vice-President). He has given receipt on revenue stamp. He has stated that the repairs of road near the shop of Lala Basant Ram were done while rendering the account, he has attached a cash memo of Rs.64.26 on account of cost of two bags of cement and has given the details of the other expenditure as under:-

Stand 6 ft.	Rs.12.00
Grit. 8 ft.	Rs. 9.00
Mason's Wages	Rs.12.00
for one day.	
Coolie's wages	Rs. 12.00
Cement (as above)	64.26

Rs. 109.26

But the cash memos of other quantities were not submitted by him which may now be obtained. The wages for one day of a coolie were Rs.5.25 at that time. Hence Rs.6.75 have been paid in excess which may be recovered from Sh. Rulia Ram.

e) Vr. No. 7 of 22.5.79 Permanent advance of Rs.100/-

While Whiel drawing permanent advance a receipt of Rs.15/- on account of TA advance to Sh. Nand Lal Secretary was also found attached. But its adjustment in TA bill had not been effected so far. Therefore Rs.15/- may be recovered from Sh. Nand Lal Secretary now.

(f) (1) Vr. No. 3 of 13.6.79 , Rs-56.20 .The payment was made to M/S Devendra Book Depot Arki on account of Cost of Stationery articles stated to have been supplied vide bill No. Nil dated 3.10.77. The bill was more than one year old and the verification of claim was not done. The articles were found entered at P.100 but no issue has been shown uptill now. The stock may be verified and results ~~recorded~~ recorded in the stock register and reasons for admitting the old claims may also be recorded.

ii) Vr. No. 3 of 13.6.79 Rs.97.15

Rs-97.15 were paid to Devendra Book Arki on account of payment of Newspapers bills. The bills had not been verified by any body nor the receipt entry of newspapers/attendance register. The payment therefore appeared to be doubtful. The genuineness of the payment may therefore,

and made  
transcripts



be verified and further action in the matter be taken accordingly.

iii) Vr. No. 1 of 3.6.80 sub.Vr.No.4 of Rs.28/-

Rs.28/- were paid to M/S Hira Lal, Jagan Nath Arki and 2 Nos of 1<sup>st</sup> Unions were stated to have been purchased. Its stock entry was pointed out on the bill at P.112 of the stock register. But at P.112 there was ~~also~~ no such entry and its further utilization was also not explained. The payment was therefore wrong. The amount involved may therefore be made good from the person at fault.

iv) Vr.No.2 of 9.3.81 Rs.500/- :

Rs.500/- were drawn as ~~an~~ advance for the purchase of sanitary fitting material but adjustment vouchers for Rs.467.86 were forthcoming. The balance amount of Rs-32.14 may be received back from the person to whom advance was given and credited into the committee fund immediately.

g) The following payments were made to M/s Gupta General Store Arki but an amount of Rs.34.56 had been paid in excess as the articles were not received in full as pointed out under remarks column. The articles were purchased on different dates but one bill was obtained after the last purchase.

<u>Bill No &amp; date</u>	<u>Month of Payment</u>	<u>Amount paid</u>	<u>Excess payment</u>	<u>Remarks</u>
775 dt.Nil	11/77	237.54	12.80	The payment of 75 file covers was made whereas 60 file covers were received.
778 dt.Nil	11/77	22.50	2.50	Payment of 9 inkpots was made whereas 8 were received.
779 dt.Nil	11/77	48.00	19.26	Payment of 600 envelop's was made whereas 375 envelopes were received.
		<u>Totals Rs.34.56</u>		

Therefore amount of Rs 34.56 paid in excess should be obtained from the shopkeeper or recovered from the person at fault and its credit pointed out in the cash book immediately.

(h) Vr.No.Nil dated 21.2.79

*Speaker. But the*  
*11/receipt of the*  
(1) Rs.15/- were paid to Sh.Rulia Ram Vice President on account of hire charges/person/firm to whom the payment was made was not forthcoming. Shri Rulia Ram may therefore be asked to submit the proof of payment failing which the payment be justified.



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[illegible]

The overpaid amount may therefore be made good and its credit particulars pointed out. Recovery of overpaid amount in similar other cases may also be worked out and effected and compliance L

shown  
audit.

13. Stores and stock.

Stock articles purchased were not found entered in the stock registers and in some cases where these were entered its further issue had not been shown but the balances were not existing in the stock. Entries were also not being made articlewise but stores were being entered in one page only and were being shown issued in one entry. This was irregular. Separate pages for each type of article should be allotted and issues from stores regulated properly. Some of the non-consumable articles were also being shown issued and balances reduced to nil whereas these can not be said to have been consumed totally.



The specific instances are given below. The losses of stores may be made good and compliance intimated to this department.

a) Vr. No. 2 of 18.4.79 Rs. 1192.49

Store articles as detailed below were shown purchased from M/S Hira Lal Jagannath, Arki for Rs. 168.89 vide their bill No. Nil dated 14.4.79. But stock entry was not found made anywhere and the President had also not verified the bill. The payment of Rs. 168.89 may therefore be justified fully.

Name of article	Cost Rs.
Rassa 850Gr.	4.25
Jat 6 Nos.	18.00
Tin 1	3.00
Holders 4 Nos	6.00
Wire 20 Mtr.	12.00
Vlm.	3.25
Soda 1Kg	4.00
Phenal balls 24 Pkt.	12.00
Tin empty	3.00
Kuchi	2.00
Ink 100 tab.	5.00
Salt 1 Kg.	0.99
Lime 90Kg.	81.00
Pile Mitti 5 Kg.	7.50
Oil Mustard 1/2 Kg	5.00
Buthi	1.90
<b>Total Rs.</b>	<b>168.89.</b>

(b) Vr. No. 8 of 28.5.79 Rs. 282-15/-

Rs. 282.15 were paid to M/S Hira Lal Jagannath Arki on account of purchase of store articles. But Stock entries of the articles were not found made any where nor the bills have been verified by the president. The payment may therefore be justified.

(c) Vr. No. Nil dated 13.2.79 Rs. 1110.72

1) Rs. 63/- were paid to Sh. Mansa Ram on account of cost of 4 baskets and 12 Brooms. But the articles were not found entered in the stock register. The payment may therefore be justified.

(ii) The following sanitary fitting articles were purchased for Rs. 112.89 from whole sale mart, Simla and these were shown issued to Sh. Sant Ram Fitter but his signatures were not forthcoming in token of having received the items. Proper account (Where he used these items) be obtained from Sh. Sant Ram and its genuineness be verified. In future a register be got maintained from the Fitter in which he should show the exact place / location where he used the items as he was being in various ite



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very frequently.

1. G.I. elbow 7 Nos.	Rs. 48.00
2. G.I. reducer 2 "	Rs. 33.00
3. G.I. Nipples 2"	Rs. 6.00
4. G.I. reducers 2"	Rs. 10.00
5. G.I. Unions 1 No."	Rs. 8.50
GT	Rs. 7.39

Total Rs. 112.89

# 16. Slaughter House:

The slaughter house register has been started w.e.f. 3.4.78 and prior to it no register had been maintained. Therefore the income on account of slaughter house fee could not be assessed nor any income was received during the year 1977-78. The system of issuing tickets as required vide Rule 163 of H.P.M.A., 1975 was also not adopted. The authorities may therefore look into the matter and ensure whether any income was received ~~from the Butcher~~ from the Butcher during 1977-78. If so, which person was responsible for not accounting for it. In case it has not been received the same should be realised from the Butcher after obtaining the information from the veterinary Assistant Surgeon and particular of credit intimated to this department as well as shown at the next audit.

During 1978-79 i.e. from 1.4.78 to 31.3.79, 186 animals had been slaughtered as per statement issued by the VAS. But the fee is not realised before the animal is slaughtered. Therefore an amount of Rs. 387/- as detailed below remained to be recovered from the Butcher for the period 1.4.78 to 31.12.80.

Period	No of animals SLAUGHTERED	Amount to be re- alised @ Rs. 1/- per animal	Amount received
1.4.78 to 31.3.79	186/-	Rs. 186/-	Rs. 125/- dt. 4.7.80
1.4.79 to 31.12.79	Rs. 142/-	Rs. 142/-	4.12.80
1.1.80 to 31.3.81	Rs. 42/-	Rs. 42/-	
1.4.80 to 31.12.80	Rs. 142/-	Rs. 142/-	
Total		Rs. 512/-	Rs. 125/-

The income for the period January, 1981 onwards has not been received. The requisite information may be obtained from the V.A.S. and amount involved realised besides realising Rs. 387/- as detailed above. The system of issuing tickets and realising the amount before the animal is slaughtered be adopted as required under the rules. Compliance may be shown at the next audit.



12. Case of Theft:

The pay of staff for 12/78 amounting to Rs. 2159.82 was drawn vide cheque No. 001571 dated 8.1.79. But the pay of the undermentioned employees amounting to Rs. 764/- was not disbursed and it was not disbursed upto 15.1.79 and the amount alongwith other revenues of the committee was stated to have been stolen in the theft on 14.1.79 as per FIR lodged with the Police. The reasons as to why the amount was not disbursed on 8.1.79 i.e. on the day of drawal and even on next day were not explained to audit. This aspect of the matter needs looking into by the authorities in the light of above facts.

The acquittance roll of other employees also shows a shady picture as in the acquittance roll the names of employees had not been written nor amount received by the employees had been indicated against each. Only signatures on revenue stamps were forthcoming. As per signatures of Sh. Mathra Dass, the pay was disbursed to him on 10.1.79. Therefore the pay of the other employees too could have been disbursed on 10.1.79. The results of Police verification of theft. Case may be ascertained and further action be taken as warranted by law.

1. Pay of Sh. Ghani Ram	Rs. 212/-
2. Pay of Sh. Krishan Chand	Rs. 212/-
3. Pay of Sh. Jeet Ram	Rs. 170/-
4. Pay of Smt. Poo am Devi	Rs. 170/-
<b>Total</b>	<b>Rs. 764/-</b>

The committee has re-drawn an amount of Rs. 764/- vide cheque No. 001630 dated 31.5.79 and disbursed the amount to the concerned employees on 4.6.79. This case involves Municipal money. The later report from the Police with whom the FIR had been lodged should be got expedited and further action be taken according to the rules.

The matter is also brought to the notice of L.S.C. Department/Deputy Commissioner for taking such action as may be deemed fit.

18. Octroi: The accounts relating to octroi were not satisfactory at all. The income of octroi was not being credited into General cash book daily and the amounts remained unaccounted for months together. No signatures of the day's collection of octroi realised were being obtained by the Muharrirs on the back of last octroi receipt of that date from the person to whom they were handing over the cash on the next morning i.e. to Secretary/person authorised by the committee to receive the amount. No octroi supplier's cash book was being maintained. In the General cash book income of octroi pertaining to so many days was being entered. In so many cases, huge amounts on account of octroi had not been accounted for and have been embezzled. The details have been given in the para bearing title embezzlement. Income of octroi and other collections should be accounted for daily in the cash book, and signatures on the back of last receipt of day's collection



be obtained as per rules. Octroi Supdt's cash book should also be maintained immediately. The detailed procedure was also explained at the time of audit.

(b) Schedule: The Octroi Schedule in force was notified vide Assistant Secretary (Home) Himachal Pradesh notification No. (5) D-100-8/48, dated 5.2.1950. The schedule is very old and it is also not in metric system. The rates of octroi are also in Annas & pies. This should be got revised from the Local Self Govt. H.P.

(c) Inspection of Barriers: There is only one barrier at Bus Stand. No other barriers are functioning although octroi posts at two other places had also been established. But octroi is not collected at these barriers. No orders were shown for abolishing these barriers, or for establishing a barrier at the Bus Stand. Needful may be done now. At Bus stand barrier, no octroi post had been established and no cash boxes have been provided to the Muharriers. No inspection book has been kept at the barrier and no authority i.e. President / Vice President has ever conducted inspection of the octroi barriers. Cash boxes to guard against any mis-happening may be provided and regular inspection be started. These may be kept in each barrier. The authorities should check the barriers from time to time and record the results in the Book. It was also noticed that the Muharriers coming in two shifts daily or taking over of the Municipal money as they were not maintaining proper record of handing over receiving the amount collected from the Muharrier relieved. This could lead to complications. The concerned officials should obtain the signatures acknowledgement of the employees/Secretary to whom they hand over the cash on the next morning. Proper steps should be taken to avoid chances of embezzlement and eliminate such irregularities in future.

19. Water bye laws: The present water rate was Rs. 3/- per month per connection. But the water-bye-law have not been got approved from the Local Self Govt. These may be got approved and notification got issued. Compliance may be shown at the next audit.

20. Stock of Receipt Books:

The stock account of receipt books (G-8) and O.4 (Octroi receipts) was not being maintained properly. The receipt and issue of the receipt books was most defective and this has left scope for embezzlement of octroi. Proper procedure as envisaged in rules and also explained during the course of audit by the Senior Auditor may be followed. Compliance may be shown at the next audit.

Certain specific instances of lapses mentioned above are given below:

Store and stock register (Page 44): 100 Receipt books (O-4 octroi receipts) were purchased from Nagina electric Press Jullundur city vide bill No. 356 dated 17.8.78



for Rs. 400/- (Serial No. 301 to 400) and entered in the stock register on P. 44 (General stock register). Perusal of stock register at P. 49 revealed that the receipt books detailed below were issued to the Muharrirs but their signatures were not obtained nor the issue entry had been authenticated by the Secretary. This was not being done from 3.6.77 onward.

Date of issue	To whom issued	Receipt Book No.	Remarks
6.8.77	Sh. Krishan Chand Muharrir	366	Issue entry was not authenticated. <i>authentication</i> (Signatures exist)
26.9.77	Sh. D.R. Bansal	367	Initials were not obtained authentication <i>wanting</i>
10.10.77	Sh. Kishan Chand	368	Only authentication <i>wanting</i> wait. Sign exist)
28.8.77	Sh. Hem Chand	369	Sign and Authentication <i>wanting</i> .
6.11.77	-do-	370	-do-
15.11.77	Sh. D.R. Bansal	371	-do-
15-1-78	Sh. Hem Chand	372	-do-
16.1.78	Sh. Krishan Chand	373	-do-
13.10.78	Sh. Krishan Chand	379	-do-

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In the stock Register, there was no mention of issue of the receipt books from serial No. 374 to 378 i.e. of 5 Books.

No receipt book was found issued during 17.1.78 to 12.10.78 ~~against these books~~ although on an average basis one receipt book per month was issued. Sufficient spaces were left between one entry and the other in the stock register. Receipt Books Nos. 376, 377 and 378, were found used. The amount collected was embezzled as indicated in Para 80 (Sr. No. 50, 51 and 52). The amount collected against receipt book No. 374 was also embezzled as per details given in para 8 against Sr. No. 34, 35, 36, 53, 54, and 55.

It is further stated that counterfoils of receipt Book No. 374 were not put up to the auditor as this book was not traceable. The amount of embezzlement pertaining to this receipt book was calculated from a register which was being maintained in the Municipal office in place of octroi Supdt. cash book (which was required to be maintained but was not being maintained).

The income received through receipts of book No. 375 could not be ascertained as neither counterfoils were forthcoming nor income of each receipt was ~~found~~ entered in any register. The Book (No. 375) must have been used as the Muharrirs intimated ~~that~~ to our auditor they issued the receipts and original receipts are available in the market with the importers of the goods. The case may therefore be investigated & thoroughly and further action be taken in the

That



light of factual position

21. Cash book: Cash Book for the year 1978-79 had not been written. This was most serious. None of the authorities checked this irregularity. From 4.8.77 onwards complete details of income, G-8 No. etc. were not given in the cash book. The cash book was also not written daily. The cash book for the month of January, 1978, had been written twice. In the payment side Vr. no, date of payment, to whom paid and brief particulars were not being mentioned. The payments exceeding Rs. 50/- should be paid by cheque but it was noticed that the payments were drawn by means of self cheque and paid in cash to the firms contractors. This was irregular. No reconciliation was ever found done with the balances lying in Treasury. After 31.3.78 as also stated above cash book was not written and when its writing was started in the year 1979-80, a fresh book was started on a plain register whereas in the old cash book about 160 pages were blank which were sufficient for about two years. Reasons for not writing the cash book for one year may be explained. The matter is specially brought to the notice of authorities for taking such action as may be deemed fit.

The cash books were never put up to the Presidents at the end of month for their countersignatures. The irregularities mentioned above may be accounted for. Compliance may be shown at the next audit.

22. Licences (a) Milk licences.

The licences were not found renewed every year in all the cases nor penalties were imposed for non-renewal. In the licences register, next years licence issued reference was not being given. For instance licences issued during 1977-78 were not renewed for the year 1978-79 in respect of the undermentioned persons nor reasons were recorded in column No. 5. The matter may be investigated and its results pointed out at the next audit.

<u>S. no</u>	<u>No. of Register</u>	<u>Name</u>
1.		Sh. Kanahi Ram S/o Sh. Sita Ram.
2.		Sh. Rakha
5		Sh. Jagdish Chaud
6		Sh. Ram Dass
8		Sh. Shiv Ram
10.		Sh. Shyam Lal.

Licences for the year 1981-82 have not been renewed which may be renewed and the prescribed fee be charged. (During 1980-81 there were 19 such licences).



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(b) Job Porters licences: These have not been renewed for the year 1981-82. These may be renewed immediately and compliance shown at the next audit.

23. Fee: Govt. Share of fee as calculated below from the various officials was not got deposited from them as required under SR-II. This may be got deposited now. The heads of department of the respective employees may be approached for getting the amount deposited from them. Action taken in the matter may be intimated to this Department.

S.No	Name of the Employee	Date of Payment	Amount paid	Govt Share of fee.
			Rs	Rs.
1.	Sh. B.K. Sharma, VAS	2.4.79	360.00	72.35
2.	Sh. -do-	17.5.77	360.00	
3.	Sh. Sant Ram, Sanitary Inspector	16.6.79	720.00	73.35
4.	Sh. S.R. Gupta J.E.	14.4.72	600.00	117.00
5.	Sh. S.R. Sharma, J.E.	14.4.77	360.00	36.65
6.	Sh. B.K. Sharma VAS	9.3.78	330.00	26.65
7.	Sh. Harbans Lal Patwari - (Being paid Rs. 30/- P.M since 1.9.79 calculated upto 31.3.81.).		-	36-65

24. Budget: No budget estimates of income and expenditure had ever been prepared and sent to Deputy Commissioner for sanction. This was most irregular. No expenditure may be incurred without the sanction of Budget estimates in future and past cases got regularised with the sanction of competent authority.

25. a) Service Record of Employees. Service Books of employees of the Committee had not been completed. In some cases the entry of appointment had also not been made. While appointing an employee, verification of Character and antecedents through the Police Department were not being made. No leave accounts had been prepared in the service books. The service books may be completed in all respects and compliance reported to this department.

(b) In the service book of Sh. Nand Lal Ex-Secretary it was noticed that his character and antecedents had not been got verified through the Police. It was stated by the S.H.O. Arki and the employees of the committee that he was a dismissed employee of the H.P. transport department. It was, therefore not understood as to how the NAC appointed him as Secretary. The matter may be looked into by the authorities and factual position intimated to this Department.



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Appointment of Sh. Sant Ram Pitter:

c)

He was appointed as such w.e.f. July, 1978. He appears to be quite an old man. His medical fitness certificate had not been obtained nor character and antecedents had been got verified through the Police. The committee was not competent to appoint an overage man and no sanction had been obtained from the competent authority in this behalf. No reference was made to the employment exchange to sponsor the names of suitable candidates. The irregularities pointed above may be accounted for and action taken in the matter intimated to this Department.

d) Increments: No. service increments had ever been given to the municipal. It needs to be clarified as to why this was not being done.

e) Revision of Pay scales of employees:

The pay scales of the employees of the NAC were revised w.e.f. April, 1980 vide committee's resolution No. 4 dated 11.1.80. Though in the Proceeding book, there was no mention of the scales recommended to the employee of each category and no increase per month had been mentioned, yet it was explained by the Secretary that an increase @ Rs. 80/- per month to each employee's pay had been sanctioned by the NAC. The perusal of the pay bills for the month of April, 1980 and onwards also showed that all employees except Sh. Om Parkash office. Muharrir had been given increase of pay @ Rs. 80/- per month. Sh. Om Parkash is being given increase of pay of Rs. 41 only per month. Though there was no distinction while sanctioning the scale. Thus he is being paid Rs. 39/- less per month which needs to be explained. The pay should be given to him at correct rates in future. Action taken in this behalf may also be intimated to this department.

26. Temporary Mis-appropriation:

The income on account of octroi, cattle pound water rate, water connection fee etc. was not being deposited immediately after its receipt into the committee funds but had remained un-accounted for for months together and has thus been temporarily mis-appropriated. The responsibility for the same may be fixed and suitable action be taken against the defaulters. Instances of temporary misappropriation are given below



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-1 36:-

Receipts No.	Dates of Receipt	Amount received	Dates on which accounted for in the cash book.	Remarks
171	25.5.77	365.50	6.6.77	Received from Mubariq by Sh. Nand Lal Secretary on 26.5.77
172-200	<del>25.5.77</del> to 29.5.77	487.37	6.6.77	-do- Received on 31.5.77
4	8.5.77	27.68	13.5.77	-do- Received on 9.5.77
24.45	<del>26.5.77</del> to 30.5.77	182.13		-do- Received daily
1-27	upto 21.5.77	200.78	6.6.77	
28.72	upto 27.5.77	321.32	6.6.77	
5-9	1.6.77	163.53	12.7.77	-do- Received on 4/6/77
150-179	<del>23.7.77</del> to 31.7.77	211.78	9.8.77	-do- Received daily
41.53	13.6.77 to 21.6.77	74.59	12.7.77	
56.37	<del>23.6.77</del> to 26.6.77	248.35	15.7.77	
103.144	15.7.77 to 25.7.77	209.84	17.8.77	
154-184	<del>3.8.77</del> to 21.8.77	141.76	7.9.77	
139-153	<del>2.12.77</del> to 30.12.77	622.20	3.2.78	
159-176	<del>1.1.78</del> to 3.1.78	89.49	14.2.78	
1-200	<del>15.10.78</del> to 28.11.78	2560.87	15.1.79	Deposited vide challan No. 5 dated 15.1.79
1-200	<del>11.2.78</del> to 28.10.78	2467.16	15.1.79	
1-41	1.12.78 to 1.1.79	369.43	15.1.79	
1-91	1.12.78 to 2.1.79	1167.95	15.1.79	



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General

Maintenance of accounts of the Committee was very poor. Prescribed procedure of maintaining accounts had not been followed. Book of revenue was not checked. In the year 1978 in certain months there was nil income and in the months of April 78 to August 78 the income ranged from Rs. 100/- to Rs. 500/- per month. The present President was however taking keen interest in bringing improvement.

On 31st March, 1981 the unspent amount of grants was Rs. 121002 /- whereas total amount from all sources at the credit of the committee on 31st March 1981 was Rs. 1,04,115/-. This shows that the financial position of M.C. Atri was unsatisfactory as its accounts show minus balances. The expenditure was disproportionate as compared to the estimates. Advances to contractor were also much higher than the estimated provisions despite the fact that works have not been completed yet. The irregularities pointed above are brought to the notice of authorities for taking such action as may be deemed fit.

28. Objections/Remarks: Objection statement containing minor objections has been forwarded to the president for disposal in advance to this audit note.

29. Conclusions: The accounts require considerable improvement. These accounts have been embargoed. The following paragraphs are most serious and need immediate attention of the authorities.

- Para No. 8      Reimbursement of      Rs. 25,346.99
- do- 9(a)(b)    Suspected embargoement      of      Rs. 20,191.40
- do- 10      Irregular advances to the vice President      Rs. 1,00,762.00
- do- 20      Loss of C-4 receipt Book No. 375      Amount involved could only be known if the receipt Book is put up to audit for check.
- do- 26      Temporary mis-appropriation.

McRath  
(S.C. RAHMAN)  
ASSISTANT SUPERVISOR  
LOCAL FIELD ACCOUNTS  
H.P. SIMLA-2



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## APPENDIX 'A' REFERRED TO IN PARA NO. 4

No of days	Dates	No of auditors	Amount of fee
1.	8.5.81	One SA	50.00
3	11.5.81 to 13.5.81	-do-	150.00
2.	15.5.81 to 16.5.81	-do-	100.00
5.	19.5.81 to 23.5.81	-do-	250.00
6.	25.5.81 to 30.5.81	-do-	300.00
6	1.6.81 to 6.6.81	-do-	300.00
2.	8.6.81 to 9.6.81	-do-	100.00
2.	11.6.81 to 12.6.81	-do-	100.00
Total			Rs. 1350.00

(Rupees one thousand three hundred fifty only.)