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Audit and Inspection Note on the Accounts of Notified Area
Committee, Aral, District Solan (Himachal Pradesh)

Period :- 4/85 to 3/87

Part-I

1. Last Audit Note :- The position of audit paras of the old audit notes was as under. Immediate action may be taken to settle these outstanding audit paras and compliance reported to this department.

(a) Audit note for the period from 7/65 to 6/67:-

Audit Para No.2(a) & (b)	Outstanding.
Audit Para No.5	Outstanding.

(b) Audit note for the period from 7/67 to 1/70:-

Audit Para No.2	Outstanding.
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(c) Audit note for the period from 2/70 to 3/72:-

Audit Para No.3(1)(11)&(111)	Outstanding.
Audit Para No.4	Outstanding.
Audit Para No.5	Settled.
Audit Para No.7	Unsettled.
Audit Para No.8	Settled.
Audit Para No.9	Unsettled.

(d) Audit Note for the period from 4/72 to 3/77:-

Audit Para No.3(11)	Outstanding.
Audit Para No.5	Outstanding.
Audit Para No.6	Outstanding.
Audit Para No.7(1)	Outstanding.
Audit Para No.9	Outstanding.
Audit Para No.10	Settled.
Audit Para No.11	Outstanding.
Audit Para No.12	Outstanding.
Audit Para No.13	Outstanding.
Audit Para No.14	Outstanding.
Audit Para No.15	Outstanding.
Audit Para No.16	Outstanding.
Audit Para No.18	Outstanding.
Audit Para No.19	Outstanding.
Audit Para No.20(v),vi,vii & viii	Outstanding.
Audit Para No.21	Settled.
Audit Para No.22	Outstanding.
Audit Para No.23	Outstanding.

(e) Audit Note for the period from 4/77 to 3/81.

Audit Para No.5	Outstanding.
Audit Para No.6	Settled.
Audit Para No.7	Outstanding.
Audit Para No.8	Outstanding.
Audit Para No.9	Outstanding.
Audit Para No.10	Outstanding.
Audit Para No.11	Outstanding.
Audit Para No.12	Outstanding.

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Audit Para No.13(a)&(b)	Outstanding.
Audit Para No.14	Outstanding.
Audit Para No.15	Outstanding.
Audit Para No.16	Outstanding.
Audit Para No.17	Outstanding.
Audit Para No.18	Outstanding.
Audit Para No.19	Outstanding.
Audit Para No.20	Outstanding.
Audit Para No.21	Outstanding.
Audit Para No.22	Outstanding.
Audit Para No.23	Outstanding.
Audit Para No.24	Outstanding.
Audit Para No.25	Outstanding.
Audit Para No.26	Outstanding.
Audit Para No.27	Outstanding.
Audit Para No.28	Outstanding.

(f) Audit Note for the period from 4/81 to 3/82:-

Audit Para No.5(a)	Settled.
Audit Para No.5(b)	Unsettled.
Audit Para No.6	Partially Settled.
Audit Para No.7	Settled.
Audit Para No.8(a); (b)	Unsettled.
Audit Para No.9	Partially settled.
Audit Para No.10(ii) to (vi)	Unsettled.
Audit Para No.11(a)	Settled.
Audit Para No.11(b)	Unsettled.
Audit Para No.11(c)	Unsettled.
Audit Para No.12	Outstanding.

(g) Audit Note for the period from 4/82 to 3/83.

Audit Para No.6(a)	Settled.
Audit Para No.6(b)	Unsettled.
Audit Para No.7	Settled.
Audit Para No.8	Unsettled.
Audit Para No.9	Unsettled.
Audit Para No.10	Partially Settled.
Audit Para No.11	Unsettled.

(h) Audit Note for the period from 4/83 to 3/85.

Audit Para No.4	Settled.
Audit Para No.5(a)	Settled.
Audit Para No.5(b)	Unsettled.
Audit Para No.6	Settled.
Audit Para No.7	Partially settled
	(Recovered Rs.1247.50 out of Rs.1460.50).
Audit Para No.8(a)(b)	Settled.
Audit Para No.8(c)	Unsettled.
Audit Para No.8(d)	Settled.
Audit Para No.8(e)	Unsettled.
Audit Para No.8(f)	?
Audit Para No.9	Settled.
Audit Para No.10	Unsettled.
Audit Para No.11	Unsettled.
Audit Para No.12	Unsettled.

Part-II

2. Present Audit :- The present test audit and examination of the accounts for the period from 4/85 to 3/87, the results of which are set forth in the succeeding paragraphs was conducted by Shri M.R. Kapil, Section Officer, with effect from 3.7.87 to 15.7.87. The accounts for the months of 9/85, 12/85, 3/86 and 3/87, were subjected to detailed check. The record required in audit was duly put up except that mentioned hereinafter in the relevant paragraphs. ~~xxxxxx~~

3. Finances :- (a) The financial position of the fund is exhibited below in a comparative form:-

	1985-86	1986-87
Opening Balance.	1,65,322.32	2,37,720.30
Income.	1,97,481.65	2,37,611.65
Total.	3,62,803.98	4,45,331.95
Expenditure.	1,25,083.68	1,47,933.83
Closing Balance.	2,37,720.30	2,97,398.12

(b) The funds of the N.A.C. had been kept in Personal ledger Account in Government sub treasury, Arki.

(c) Loan :- No loan was outstanding against N.A.C. as on 31.3.87.

(d) Investment :- No investment was made by N.A.C. as on 31.3.87. The N.A.C. may consider the desirability of investing some portion of the fund in term deposits after obtaining permission of the competent authority and only when it does not create any financial difficulty in meeting audit day to day expenditure.

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4. Audit Fee :- The audit fee due worked out to Rs. 500.00 (Rs. Five hundred only) as per details contained in the Appendix 'A' attached to this audit note. The Assistant Treasury Officer Arki, was requested vide Senior Auditor's requisition No. 31(a) dated 15.7.87, to credit the amount under head, "0070-Other Administrative Services, -60-Other Services, 110-Fee for Govt. Audit (H.P.)" by means of book-transfer, from the Personal ledger Account of the Notified Area, Committee, Arki, under intimation to this department. The Committee may however see that the audit fee is duly credited to the Govt. without any loss of time.

5. Govt. Grants :-

(a) Grants as per details given in Appendix 'B' attached to this audit note, were received by the N.A.C. prior to 1.4.87 and were utilised during the period from 1.4.85 to 31.3.87. The grants at Sr.No. 3, 7, 8, 9 and 10 were refunded to Government due to non utilisation of these grants within the stipulated time. Some of the grants were not utilised upto 31.3.1987. According to conditions No. 8 of the grants sanctioning letter the work should have been commenced within one year of the date of receipt of the particular grant and executed strictly according to the approved plans and estimates and completed within two years. The unspent balances of grants may be refunded to the Government immediately or utilised after

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obtaining sanction of the Govt.

(b) Grants as per details given in Appendix 'C' attached to this audit note were received by the N.A.C. during 1.4.85 to 31.3.87. The N.A.C. may ensure that these grants, are utilised in accordance with the terms and conditions of the sanctioning letters of grants, and unspent balances, may be refunded to the department forthwith. The necessary extension of grants at Sr.No.1,2,3,5 & 6, may be obtained from the Government and utilised in accordance with the plans already approved. Earnest efforts may be made by the Committee to utilize these grants in the manner prescribed.

(c) Grants as per details given in Appendix 'D' attached to this audit note were received by the N.A.C. on account of ~~xxxx~~ abolition of Petrol in Himachal Pradesh for sustaining the normal activities and in respect of Pay and allowances of staff.

6. Arrears

(a) Water Rate

A sum of Rs.2579-50 was outstanding on 31.3.87, as arrears of water rate as per details given in Appendix 'E' attached to this audit note. Immediate steps may be taken to effect the recoveries at the earliest and complaints shown to audit at the time of next audit.

7. Food Licences

(a) Non renewal of Food Licences

The shopkeepers Milk ~~venders~~ had not got renewed their food licences, Milk licences for the year, 1984-85, 1985-86 and 1986-87, as per details given in Appendix 'F' attached to this audit note. Necessary steps may be taken to renew the licences in time and any lapse by the licences in getting the same renewed and running the business without a valid licence may be suitable dealt with in accordance with the law.

8. Cattle Pound :- The cattle pound was constructed at a cost of Rs.25275-00 and utilisation ~~on~~/completion certificate No.M.C-226 dated 20.6.86. But no income from the cattle pound was derived during the period under audit which was apparently due to the reasons that the committee was not taking any steps for the impounding of stray cattle.

9. Works :- (a) The most of the works of N.A.C. Arki are executed as deposit works by the H.P.P.W.D. But the execution of various works, was very slow with the result that committee had to refund the entire amounts of grants to the Govt. where works could not be executed within two years. In order to obviate the difficulty being experienced by the Committee, it may consider the desirability of appointing a full time J.E. or part time J.A. after obtaining approval of the Govt., so that the Development works are not hampered for this reason ~~xxxxx~~ alone.

(b) Vr.No.173 dated 9.3.87 for Rs.5312.35

A sum of Rs.5312.35, was paid to Shri Rulia Ram, Contractor, on account of construction of Retaining wall near Bhanguwal shop. The payment called for the following audit observations:-

i) The issue rate of cement was Rs.58.00 per bag, but the recovery of cement from Shri Rulia Ram, Contractor, was made @ Rs.50.00 per bag, causing short recovery of Rs.240/- on account of cost of 30 bags of cement @ Rs.8.00 per bag. The amount short realised may be made good now and compliance shown at the time of next audit.

ii) A sum of Rs.168.00 was deducted on account of income tax from Sh. Rulia Ram Contractor, but the further deposit of income tax in the Govt. Treasury was not pointed out.

iii) The register of Municipal works, as required under rule 203 A H.P. Municipal Account Code 1975 was not maintained. The needful be done now and compliance shown at the time of next audit.

iv) A sum of Rs.340.00 was deducted on account of security from Sh. Rulia Ram, Contractor, but no security register was maintained. The needful be done now and compliance shown at the time of next audit.

10. Payments

(a) Vr.No.83 dated 12.9.86 for Rs.500.00

A sum of Rs.500.00 was paid to the secretary, Mela Committee, Arki on account of contribution towards Sair fair at Arki, but the actual payee's receipt was, not shown to audit.

(b) Vr.No.17 dated 2.3.87 for Rs.336.00

A sum of Rs.336.00 was paid to M/s Nagina Press, Jullundur city, on account of supply of various forms, but the rates were not indicated in the bill, with the result the correctness of the payments made could not be verified in audit. The omission may be supplied at the time of next audit.

(c) Vr.No.111 for 3/86 for Rs.1500.00

A sum of Rs.1500.00 was paid to M/s Rajesh General Store, Arki, on account of supply of electrical materials. The expenditure called for the following audit observations :-

i) The quotations of three suppliers viz i) Rajesh General store, Arki, ii) Manta General store, Arki, and Goyal traders, Arki were collected by hand and no Notice was published in this regard.

ii) The rate quoted by M/s Manta General store, Arki of 'Tube, 'starter' & 'Phillips' was Rs.3.50 each, whereas as the rate quoted by M/s Rajesh General Store, Arki was Rs.5.00 each, and 24 starters (tube) were purchased from M/s Rajesh General store, Arki @ Rs.5/- instead of at the lowest rate of Rs.3.50.

Thus Rs.36.00 paid in excess, which may be made good and credited to the Fund and compliance shown at the time of next audit.

iii) The rates of Tube Holders quoted by M/s Goyal Traders, Arki, was Rs.2.50 each, whereas the rate of M/s Rajesh General Store, Arki, was Rs.3.15 each, thus Rs.12.35 on account of excess cost of 19 holders @ 0.65 each were paid to M/s Rajesh General Store, Arki, which may be got refunded to the fund and compliance shown at the time of next audit.

iv) The rate of Bulb Holders quoted by M/s Maata General Store Arki was Rs.1.50 each whereas the rate of M/s Rajesh General Store, Arki, was Rs.1.80 each. Thus Rs.7.20 on account of purchase of 24 bulb holders @ Rs.1.80 instead of lowest rate of Rs.1.50 each were paid in excess to M/s Rajesh General Store, Arki, which may be got refunded to the fund and compliance shown at the time of next audit.

Similarly vide vouchers No.190 dated 30.3.87 for Rs.788.20 A sum of Rs.15.00 was paid in excess to M/s Rajesh General Store, Arki, on account of supply of 10 tube starters @ Rs.1.50 each, which may be made good and compliance shown at the time of next audit.

v) The purchase of above articles was not effected from the firm having rate contract with the H.P. Govt. which was in violation of instructions contained in letter No.UMyog(JA) 2-13/84-II dated 30.8.86 of Deputy Secretary to the Govt. of H.P.(Industries). The non adherence of above instructions may be strictly adhered to in future and irregularity committed in this case may be got regularised with the sanction of the competent authority.

(4) Vr.No.175 dated 19.3.87 for Rs.240.00

A sum of Rs.240.00 was paid to Sh. Ganga Ram, Advocate, Arki, on account of fee, of case titled Jagdish V/s K.A.C. Arki, but the latest position of the case was not pointed out during the course of audit. The register of suits was also not being maintained which may be maintained, now and compliance shown at the time of next audit. All suits whether instituted by the committee or against it may be entered therein by setting apart separate position of the same.

(a) Vr.No.128 dated 16.12.86 for Rs.50.00

A sum of Rs.50.00 was debited in the Cash Book on account of cost of copy of K.A.C. Bylaws, but the actual payees receipt alongwith the stock entry of the same was not shown which may be shown at the time of next audit failing which the amount may be got refunded to the fund.

(r) Vr.No.120 dated 1.1.86 for Rs.415.00

A sum of Rs.415.00 was paid to M/s Padam Printing Press, Arki, on account of supply of G-8 receipts books, but the purchase was effected without inviting any quotations. The failure to invite quotations in this case may be accounted for.

This should be avoided in future.

(g) T.A. and D.A. :- In the following cases, the T.A. and D.A. was paid in excess, which may be refunded to the fund.

i) Vr.No.67 dated 3.9.85 for Rs.30.90

A sum of Rs.30.90 was paid to Sh. Jagdish Chand, Secretary, on account of T.A. and D.A. on account of journey undertaken by him on 30.7.85. The daily allowance was paid to him @ Rs.17.50 instead of Rs.15.00, thus Rs.2.50 were paid in excess to him which may be got refunded to the fund.

ii) Vr.No.160 dated 1.3.86 for Rs.39.50

A sum of Rs.39.50 was paid to Sh. Jagdish Chand, Secretary on account of T.A. and D.A. on account of journey undertaken by him on 6.2.86. The daily allowance was paid to him @ Rs.18.50 instead of Rs.15.00. Thus Rs.3.50 were paid in excess which may be got refunded to the fund.

iii) Vr.No.48 dated 1.7.86 for Rs.40.70

A sum of Rs.40.70 was paid to Sh. Sant Ram, Fitter, on account of T.A. and D.A. on account of journey undertaken by him on 21.6.86 and 22.6.86 from Arki to Solan and back. Sh. Sant Ram, was deputed to hand over the Official desk at Solan, Sh. Sant Ram under took the journey as detailed below :-

Arki 8.00 A.M. Solan 10.00 A.M. on 21.6.86.
Solan 5.00 P.M. Arki 8.50 P.M. on 22.6.86.

The halt at Solan on 21.6.86, was not justified. Thus the amount of D.A. i.e. Rs.11.20 may be refunded to the fund or his stay at Solan on 22.6.86 upto 5.00 P.M. may be fully justified.

(h) Vr.No.70 & 71 dated 9/85 for Rs.750.00
Vr.No.82 dated 12.9.86 for Rs.500.00

The above amounts were drawn and paid as festival advance on account of 'half fair' to the following persons:-

	<u>Name</u>	<u>Amount</u> Rs.	<u>Remarks.</u>
i)	Sh. Bhagat Ram, Peon.	250.00	In 9/85
ii)	Sh. Jeet Ram, Sweeper.	250.00	"
iii)	Smt. Purnima Sweepress.	250.00	"
iv)	Sh. Jeet Ram, Sweeper.	250.00	In 9/86.
v)	Smt. Purnima, Sweepress.	250.00	In 9/86.

The above festival advances called for the following audit observations :-

1) No budget provision was pointed out in the budget.

ii) The festival advance was recovered in 10 (Ten) equal instalments @ Rs.25.00 per month, where as the festival advance was to be recovered in four equal monthly instalments. This was irregular.

111) The advance and recovery register/misc. Demand and collection Register was not maintained. The needful be done now, and compliance shown at the time of next audit.

(1) Vr.No.72 dated 9/85 for Rs.380.00

A sum of Rs.380.00 was drawn vide cheque No.8-1955 dated 12.9.85, on account of wages of labourer engaged in repair of H.A.C. Roads as detailed below:-

1)	Sh. (m) Datt 1.9.85 to 13.9.85 @ 10 per day.	Rs. 130.00
11)	Sh. Shyam Lal 1.9.85 to 12.9.85 @ 10/-per day.	130.00
111)	Sh. Baryan Datt 2.9.85 to 13.9.85 @ 10/-per day.	120.00

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But it was not under stood how the wages for 13.9.85 were drawn in advance on 12.9.85. The drawal of wages for 13.9.85 on 12.9.85 may be justified. It may be intimated whether the work done by these labourers during the period was measured or not and what specific work was done by them on 13.9.85.

(j) Vr.No.111 dated 2.12.85 for Rs.107.15

A sum of Rs.107.15 was paid to Mahesh Photostate, Arki, on account of supply of stationary articles. But the stock entries thereof were made in combined stock register bill wise instead of itemwise. A separate stock register for stationary articles may be maintained and the entries of each article be made distinctly clear from one another.

(k) Stock Register :-

1) The balance of chokes on 19.2.85 at page 18 of the stock Register was one and 12 chokes were purchased on 31.7.85. But the balance was carried over as 12 chokes instead of 13 chokes. The cost of one choke less carried over may be made good and compliance shown at the time of next audit.

11) The balance of bulb holders on 13.9.86 at page 21 of the stock register was 15 and 5 bulb holders were purchased on 28.3.87. But the previous balance of 15 bulb holders was not carried forwarded. The cost of 15 bulb holders @ 1.80 amounting to Rs.27.00 be made good and compliance shown at the time of next audit.

111) 6 Tube holders were deducted twice from the stock registers once at page 20 and again at page 169, as detailed below.

Date	S.R. Page No.	S.R. Page No.
12.9.86	2	2
13.9.86	1	1
23.12.86	2	2
3.1.87.	1	1

The cost of 6 tube holders @ 3-15 each deducted twice may be made good and compliance shown at the time of next audit.

11. Miscellaneous

(a) Slaughter House Income.

A sum of Rs. 95.00 was short realised on account of slaughter house fee from Sh. Roop Ram, for the years 1985-86 and 1986-87. However the same was credited at the instance of audit vide G.B No. 33/8 and 34/8 dated 8.7.87. The omission may be avoided in future.

(b) Cash Book :- During the course of audit it was noticed that the income realised through G.B receipts was not being entered in the cash book on the day on which it was received but entered late as per instances given below. The omission may be avoided in future :-

<u>G.B No. & Date</u>	<u>Amount</u>	<u>Date of entry in the Cash Book</u>
12/95 3.9.85	10.00	4.9.85
5/100 31.8.85	10.00	4.9.85
8/100 3.9.85	10.00	4.9.85
8/98 5.9.85	9.00	9.9.85
9/98 5.9.85	9.00	9.9.85
10/98 6.9.85	64.00	9.9.85
11/98 6.9.85	9.00	9.9.85.

(c) The following amounts were realised on account of rent of stalls etc., but the period for which the rent was realised was also not indicated in the receipts. The omission may be kept in view in future. The lease agreements were also not put up to audit. The omission may be supplied at the time of next audit.

<u>G.B No.</u>	<u>Date</u>	<u>Amount</u>	<u>Particulars.</u>
41/52	2.4.85	720/-	Realised from Sh. Dina Nath.
6/8	27.2.87	900/-	-do-

(c) The following registers were not being maintained by the H.A.C. Arvi. The needful be done now.

- i) Immovable property register.
- ii) Stationary stock register.
- iii) Water Rate Demand and collection Register.
- iv) Electricity consumption charges register.

12. Objection Statement :- No objection statement was issued separately.

13. Conclusion :- The accounts stand in need of improvement. Part-I called for immediate action.

For Assistant Examiner,
Local Fund Accounts, H.P. Shimla-2.

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Andst. No.V (49)/75-Fin (LA) Vol.III, Dated, Shimla-2, the

Copy forwarded for information and necessary action to :-

1. The President, Notified Area Committee, Arki District Solan, (Himachal Pradesh), with the request that annotated copy showing the action taken on the Audit and Inspection Note may please be sent to this department, at an early date.
2. The Secretary, (ISG) to the Govt. of H.P. Shimla-171002.
3. The Deputy Commissioner, Solan District Solan (H.P.).
4. Shri D.R. Kapil, Junior Section Officer, O/C.....

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For Assistant Examiner,
Local Fund Accounts,
Himachal Pradesh, Shimla-2.

Registered

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Appendix 'A'

Referred to in Para 4 of the Audit note of N.A.C. Arni for
the period from 4/85 to 3/87.

Details of Audit Fee.

<u>Period</u>	<u>No. of days.</u>	<u>Amount.</u>
3.7.87 to 4.7.87.	2	100-00
6.7.87 to 10.7.87	2	250-00
13.7.87 to 15.7.87	3	150-00
	10 @ 50/-	500-00
		(% Five hundred only)

83/-
Section Officer.

Appendix 'D'

Referred to in Para 5(c) of the Audit Note for the period 4/85 to 3/87)

ment of Grant-In-Aid received in lieu of abolition of Cmt. in H.P. for the period 1.4.85 to 31.3.87.

Sanction letter	No. & Date	Purpose of Grant	Date of credit into M.C. Funds.	Amount.
68.C. (10)1/85	dt. 20.6.85	Maintaining Normal activities.	26.8.85	5,362-00
-10-	26.6.85	-10-	26.8.85	5,362-00
-10-	1.8.85	-10-	3.10.85	10,724-00
-10-	7.10.85	-10-	26.11.85	10,724-00
-10-	31.12.85	-10-	26.2.86	10,750-00
-10-	27.2.86	-10-	31.3.86	12,650-00
-10-	29.3.86	-10-	31.3.86	16,890-00
150.C (10)6/86	24.7.86	-10-	22.9.86	11,260-00
-10-	11.9.86	-10-	20.11.86	
-10-	12	-10-		
-10-	4.12.86	-10-	29.1.87	11,260-00
-10-	31.1.87	-10-	25.3.87	11,260-00
-10-	29.3.87	-10-	31.3.87	17,487-00

Sd/-
Section Officer.

Sd/-
Secretary,
Rajya Sabha Committee,
New Delhi (H.P.).

referred to in Para 6(a) of the audit note of MAC Arki for the period from 4/85 to 3/87.
Balances for the year 1986-87

March, 31.3.87.		रु.	पै.
1.	मेमर्ज कांशिराम कांशिराम राम उरर की गली	18.00	
2.	मेमर्ज कांशिराम कांशिराम राम हलवाई	12.00	
3.	मेमर्ज कांशिराम कांशिराम राम पुता ना डाक घर	18.00	
4.	वन अधिारी कर्मी	27.50	
5.	एकठा 10 गुप्ता पड़वाकेट	124.50	
6.	प्रधानाचार्य राम तिय छात्र उच्चतर माध्यमिक पाठशाला	12.50	
7.	ईनवार्ज नसरी कर्मी	400.50	
8.	एसीस्टेंट इन्जिनियर वि०३०३०३० डि० रेस्ट हाउस कर्मी	102.50	
9.	कार्यालय तलाशीदार कर्मी	37.50	
10.	मधुसूदन दाश देव निवली गली	18.50	
11.	वृष्ण नन्द पुत्र जगदीश राम शिखा	27.50	
12.	जगदीश नन्द शर्मा नवदीक सेव	27.50	
13.	होल्डिंग इन्जिनियर ईनवार्ज नसरी	12.50	
14.	जसवंत की गुप्ता छिहर गुहला	28.00	
15.	लहमन दास होटल वाला	27.50	
16.	गंगु राम का खर पास महुवाल	98.00	
17.	वृज लाल पुत्र नन्द लाल चौगान	37.50	
18.	सन्त राम पुत्र मनी राम मिर्वापुर	12.00	
19.	ईनवार्ज पुलिस धाक कर्मी 12/87	12.50	
20.	गिता राम माली-सर्व सुंगीछर	12.00	
21.	बनदेव राम गुप्ता चौगान	18.00	
22.	वन विभाग अधिारी कर्मी	162.50	
23.	सब डिविजनल ऑफिसर विभाग	12.00	
24.	एसी स्टैन्ट ईन्जिनियर वि०३०३०३० डि० कनफ्लायर पठवाकेट कर्मी	36.00	
25.	कारासि० नन्दा वि०३०३०३० डि० कर्मी	111.00	
26.	वृजलाल जैनकन पठवाकेट कर्मी	53.00	
27.	एसी डि०३०३० जल विभाग पास रेस्ट हाउस	24.00	
28.	भावा न दाश लमा वि०३०३० डि० विभाग कर्मी	41.00	
29.	वैतन्या डुगा र पठवाकेट कर्मी	129.50	
30.	शिखरम पतलिक वर्मा विभाग कर्मी	12.50	
31.	प्रधानाचार्य राजदिय छात्र उच्चतर माध्यमिक पाठशाला	36.50	
32.	चिकित्सालय सिधन कर्मी	281.00	
33.	मैडिकल ऑफिसर सिधन	24.50	
34.	मैडिकल ऑफिसर उरमिल गुप्ता	24.50	
35.	नन्द लाल तर्मा स्वरम्य केन्द्र कर्मी	25.00	
36.	कमलेश्वर गुप्ता बाजार कर्मी	12.50	

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Water Balance 31.3.87.

37. मधरा दास तहसीलदार अर्की	30.00
38. रत्न लाल पुत्र खतिर राम सीमान	37.00
39. शैलज राम गुप्ता पास डाकघर	12.50
40. कुलदीप कुमार हाडू मुहला	18.50
41. देविसिंह खिखर मुहला	12.00
42. जियानन्द खिखर मुहला	12.00
43. समीर भाटिया अर्की	54.50
44. एमी स्टेन्ड हेन्जनीयर का कार्यालय प०च०डि० अर्की	12.50
45. दिवाकर गुप्ता महर मुहला	12.00
46. हरि राम गर्ग मोटर स्टेन्ड अर्की	12.00
47. तफाई कर्मा री पशु चिकित्सालय अर्की	12.00
48. सब ठाकुरन का कार्यालय अर्की	42.50
49. राम लाल शर्मा पास परितहन स्थान अर्की	12.00
50. देवि रूप शर्मा पास परितहन स्थान अर्की	18.50
51. सन्त राम पुत्र मनि राम	12.00
52. वैद प्रकाश सुद प्रोपराईटर जनता भण्डार अर्की	12.50
53. निरुज राम खिखर मुहला अर्की	66.50
54. सब जल मजिस्ट्रेट का कार्यालय अर्की	12.00
55. जगदीश चन्द खेड़ी	96.50
56. बलोक मेडिकल कोपिसर अर्की	

कुल योग: 2579.50

हरता /-
धनी राम
वरिष्ठ अधिकारी

हरता /-
सचिव
मोटिफाइट एरिया कोपेटी
अर्की ॥ १०५०॥

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लगाता र पृष्ठ.....

-92/

-17:-

91/

referred to in Para 7(a) of the Audit note of MAC Arsi for the period from 4/85 to 3/87.

(a) Food articles Licence fee for the year 1984-85.

1. राम लाल पुन बिशान दमान कर्मी	
2. भीमलित पावेली परनी जडू राम	10.00
3. पुरन चन्द एण्ड सन्ज कर्मी	10.00
4. अमीर उहेमद पुन ईद मुहमद कर्मी	10.00
5. गो रीमाल पुन डेलि शरन कर्मी	10.00
6. भीमलित कमला गुप्ता परनी लाल राम	10.00
7. रमेश चन्द्र पुन आरमा राम	10.00
8. मधरा प्रसाद पुन हेत राम	10.00
9. हरि ला चन्द एण्ड ब्रदर्स कर्मी	10.00
10. लाल चन्द एण्ड ब्रदर्स कर्मी	10.00
11. नरेन्द्र कुमार शर्मा कर्मी	10.00
12. हरि सिंह पुन मोहन सिंह गुरम कानोवाट	10.00
13. कृष्ण सहका ही जय भोगला भयठार सि० कर्मी	10.00
14. दिव्य दादा परीपरा रीटर मन्ना राम	10.00

हरता /-

शुनी राम,
कर्मण्ड कर्मण्ड

कुल योग: 140.00

हरता /-

मन्त्रित / परिषदा
नारिण्ड / मन्त्री
आर्मी / पि० प्र०

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समाप्त र मुद्रित.....

(b) Food articles licences for the year 1985-86.

1.	मैसर्स बंसल एण्ड कम्पनी प्रिन्सपल एंडर गोहन लाल गुप्ता	
2.	जगदीश लाल ठापा पुत्र गंगा दास ठापा	10.00
3.	दि ठापा एंड कम्पिल को-परेटिव एण्ड एण्ड एण्ड युनीयन ठापा	10.00
4.	जगत राम पुत्र गंगु राम ठापा	10.00
5.	श्रीमति लल्लोचना परनी राम कृष्ण ठापा	10.00
6.	मदन लाल पुत्र हरि राम ठापा	10.00
7.	बैलाश पुत्र रत्न लाल फोर दा इयर 1986-87	10.00
8.	राम कृष्ण पुत्र शिव नाथ ठापा	10.00
2.	ईश्वर पुत्र बैराम ठापा	10.00
3.	वेद प्रकाश पुत्र मिता राम ठापा	10.00
4.	महेश राम पुत्र शिव राम ठापा	10.00
5.	नरपत राम पुत्र जग राम ठापा	10.00
6.	रंजना चन्द पुत्र नाथमा राम ठापा	10.00
7.	रुचिर गुप्ता पुत्र मधु मदन दास ठापा	10.00
8.	सुष्मा राम पुत्र चौधरी ठापा	10.00
9.	क्यों री लाल पुत्र चौधराम ठापा	10.00
10.	वैजय दाबा परांपरा ईटर डलहेत सिंह ठापा	10.00
11.	जनता होटल परांपरा ईटर नानक चन्द	10.00
12.	कृष्णा अरुन को-परेटिव सुभाषी	10.00
13.	लाल राम पुत्र नन्दा	10.00
14.	नरपत राम पुत्र कोहन लाल शरो	10.00
15.	अरुन शर्मा पुत्र आनन्द प्रकाश	10.00

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हरता /-

धनीप राम
वरिष्ठ अधिकारी

सचिव

नोटिफाईड परिषदा समेती
ठापा विभाग

जगाता र पुस्तक.....

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(c) Milk Licences fee for the year 1984-85

1. राम लाल पुत्र शिव राम	5.00
2. जगत राम पुत्र काशी राम	5.00
3. देवि चन्द पुत्र शिव राम	5.00
4. नेशी राम पुत्र जितु राम	5.00
5. निम चन्द पुत्र गंगा राम	5.00
6. जगदीश चन्द पुत्र नरपत देवल	5.00
7. चन्द राम पुत्र पुरिया राम देवल	5.00
8. बिजा राम पुत्र केन्हा राम	5.00
9. धनी राम ग्राम बरहो न	5.00
10. धनी राम पुत्र राम दिता डेडि	5.00

कुल योग: 50.00

हस्ता/-

धनीराम,
वरिष्ठ अधिकारी

हस्ता/-

मंडिजाई एंड एंडा बमेरी,
वरिष्ठ अधिकारी

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समाप्ति पृष्ठ.....

-: 20 :-

[डी] दध लेचने ताले 1986-87

1. लाल पुत्र गुलाब राम गुलेला	
2. जगदीश पुत्र शिवा राम ताल	5.00
3. मन्ना राम पुत्र मोहन अपरोन	5.00
4. राम लाल पुत्र शिव राम	5.00
5. राम नाथ पुत्र जित राम ताल	5.00
6. देव राम पुत्र शरना छलाहरन	5.00
7. काशी राम पुत्र शिता राम दिदु	5.00
8. श्रीमति राम देई परनी ठिक राम अपरोन	5.00
9. जगत राम पुत्र काशी राम अपरोन	5.00
10. प्रेम लाल पुत्र नरदास राम नमडेह	5.00
11. धर्मी राम पुत्र सैनु राम वेडल	5.00
12. देवी चन्द पुत्र शिव राम ताल	5.00
13. राम शम्भु पुत्र रामा अपरोन डोडी	5.00
14. धनीराम पुत्र राम दिना डोडी	5.00

हस्ता/-

धनीराम,
सिस्टम ऑफिस

हस्ता/-

सचिव,
नोटिफिकेशन एंड रीटिंग कमेटी,
जुलै 1986

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जगाता र पुठ....