

also at the same time which is irregular
Audit and Inspection Note on the accounts (12)
of Municipal committee, Nalagarh, Distt Solan. H.P.

Period 4/74 to 3/79.

Part-I

1. Last Audit Note :- Action taken on the last audit notes called for the following further comments :-

(a) Audit Note for the period 1950-51 and 1951-52 Para 6(v) and (vi) No action had been taken on these paras. The needful may be done immediately and compliance reported to this deptt.

(b) Audit Note for the period 7/55 to 3/57:-

(i) para 7(ii) Recovery of Rs 162-50 had still not been effected which may be effected without any further delay and credit pointed out in the cash book.

(ii) Para 12. Govt share of fee earned by the veterinary assistant surgeon had again not been deposited into Govt funds. It is also the responsibility of the paying department. i.e. M.C Nalagarh to see that the Govt Servant earning fee has deposited the due Govt share of fee into Govt Revenue. If he does not do so, the local body may deduct the share of fee payable to Govt from the remuneration payable to the Govt servant before the expiry of financial year. Therefore the plea taken by the Municipal Committee is wrong ~~there-~~ that it was the responsibility of the Drawing and Disbursing officer to get the amount deposited from the surgeon. The matter may please be taken up with the veterinary department and it may be ensured that the assistant surgeon has deposited the Govt share of fee earned by him. and compliance may be intimated to this department.

(iii) para 15:- Fines realised had again not been deposited into state Revenue. This is very serious. The fines realised may immediately be ~~deposited~~ into H.P. Govt Revenues and the challan put up at the next audit for verification.

(c) Audit Note for the period 4/57 to 3/58

(i) paras 13 and 14 The expenditure incurred in excess of sanctioned Budget allotment had still not been regularised with the sanction of the competent authority. The amount may be regularised now and compliance shown at the next audit.

(d) Inspection note of the Assistant Examiner dated the 13th September 1957.

(i) Para 1(xii) Sanction with regard to alienation of land was again not put in audit. A copy of the same may please be sent to this department.

(e) Audit Note for the period 4/63 to 9/64

(i) para 12(g) The amount of Rs 5,000/- as share of committee out of the income of fair Nalagarh had again not been received.

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also at the same time which is irregular

panchayat samiti, Nalagarh. . The case may be got settled on priority basis and the amount detained and compliance shown at the next audit .

(f) Audit Note for the period 10/64 to 9/65
(i) Para -8 :- The reply, stated to have been sent to the Examiner L.F.A Punjab was not put up in audit. This may be shown at the next audit with reply thereto received from Examiner. Local funds Accounts. Punjab.

(ii) para 11(B) Regarding transfer of Nayal land to the Management and supervision of the committee.

The matter had still not been got finalised from the Deputy commissioner, Solan and the Local self Govt H.P. The case may be got decided urgently and proper records be maintained in committee office of Nayal Land.

(iii) para 12(k) Objection statement :- A 11 items of objection statement except item No 4, 8, 12, 13 and 14 for the period 6/59 to 3/60 remained unsettled.

(g) Audit Note for the period 10/63 to 3/73
(i) para 9:- Regarding credit of Govt share of fee The plea taken by the committee is wrong it is also the responsibility of the committee to get the Govt share of fee deposited from the Govt servant before the close of the financial year. The Govt share of fee payable by Sh. R.C Vaidya may be worked out and got deposited from him. The matter may also be referred to the Chief Engineer to issue necessary instructions to Shri Vaidya.

(ii) para 10(b) The re- attestation of entries at page one of the service book had not been done. The compliance may be shown at the next audit after doing the needful.

(iii) Para 10(c) No action had been taken on this account. The leave of the kind due may be sanctioned in favour of the official and recovery of 4 days half pay emoluments effected now immediately.

(iv) Para 10(d)(ii) The grant of special pay @ Rs 15/- P.m. w.e.f 1.4.68 to 30.4.72 may be got regularised with the sanction of the competent authority or else recovery effected from the official.

(v) Para 10 (d)(v) The relevant papers may, be shown at the next audit.

(vi) para 10(g) The entries shown to have been made in the ECR had again not been in the said register. Compliance may be shown at the next audit.

(vii) para 11(a) The payments of T.A to

Municipal commissioner and President may be regularised with the sanction of the competent authority and compliance shown at the next audit .

(viii) para 11(c) A certificate to the effect that Shri Manmohan Kant Dandora and Sh Dasondhi Khan were not provided any boarding and Lodging facilities by the Municipal committee Solan may be obtained from the M.C Solan and compliance shown at the next audit or the recovery of half daily allowance may be effected immediately

(i) para 11(e) The payments of T.A as pointed out have been made at higher rates even if the president is considered at par with the Govt servant of class I drawing pay between Rs 750/- and Rs 1000/- P.M. The recoveries of over-payments may therefore be effected soon .

(x) para 12:- The excess expenditure over the Budget sanction had not been regularised with the sanction of the competent authority .
Compliance may be done now :-

(xi) para 15(c) No stock entries have been made of the articles shown purchased . It is therefore evident that they were not actually received . The amount paid may now be re-imbursed to municipal fund and compliance shown .

(xii) para 15(f) A detailed explanation may be furnished in this regard .

(xiii) para 15(g) The balance of hand carts and dust bin had again not been increased in the stock register . The needful may be done now .

(xiv) para 15(h) Recovery of Rs 25/- had not been effected from the man who was ~~men~~ on daily wages . Needful may be done .

(xv) para 15(j) Suits register had again not been maintained . Needful may be done -

(xvi) para 15(k) Recovery of Rs 18.35 had again not been effected . Needful may be done .

(xvii) para 18:- Grant of special pay to Sh. S.S Malhotra . The grant of special pay is not governed by business bye laws of the committee ,
The grant of special pay may be got sanctioned from the Deputy commissioner Solan .

It may also be explained as to why the instructions issued by the Deputy commissioner Solan were not followed by the Committee .

(xviii) para 19(c) The amount of Rs 5.79 had not been drawn from P.F. Account and credited into municipal fund . The amount may be withdrawn and credited into committee's fund under sub rule 5 of Rule 225 of H.P. Municipal account code , 1975, and compliance shown at the next audit.

(xix) para 21(d) The register of works of form MW-18 had still not been started .
Needful may be done .

(xx) para 23(e) Since the purchase of 24 metric tonnes of bitumen was effected from M/S Pandit and co. G.B.Road, New Delhi, the rates could have been invited by post, negotiation at personal level at Delhi leaves scope to suspicion . The payments of T.A/DA to the president and secretary are therefore not admitted in audit and recoveries to this effect may be made from them immediately and compliance intimated to this department .

(xxi) para 21(g) Recovery of balance amount of Rs 914-92 had still not been effected from contractor sh. Khshori Lal jagota . The amount may be recovered immediately and this department informed about the recovery particulars .

(xxii) para 23(b) The missing transit passes had again not been entered in 0.23 register.
Needful may be done .

(xxiii) para 28(a) Schedule of plots /vacant possessions available for temporary possession for tehbayari purposes were again not being prepared . Needful may be done immediately .

(xxiv) para 31 Regarding cattle fair :- The net share of income of Rs 5,000/- for september, 1963 of cattle fair had still not been received from the panchayat samiti, Nalagarh . The receipt particulars of share of committee for the period 3/70, 9/70 and 3/71 were again not shown to audit alongwith statement of income of Executive officer panchayat samiti Nalagarh. The rent of the cattle fairs held during 3/64 and 9/64 had also not been recovered from the panchayat samiti which may be recovered immediately as the compromising formula signed was effective from 8.3.1965 onwards .

(xxv) para 36(a) The prescribed registers have again not been maintained properly .
Needful may be done now .

(xxvi) para 35(b) The physical verification of stores was again not being done . Needful may be done .

(xxvii) para 37 The register of trees was not put up though it was requisitioned by audit . This should be put up at the next audit positively .

(n) Audit Note for the period 4/73 to 3/74
(i) para 5(b)(iv) An amount of Rs 80/- had been refunded to Govt against the refundable amount of Rs 80.54 Paise 54 may be refunded .

(ii) para 7 An amount of Rs 1258/- was still

pending for recovery on account of rent of Municipal shops and plots. Immediate steps may be taken to liquidate these arrears and progress intimated to this department.

(iii) para 8:- Excess expenditure over the budget provisions had again not been regularised with the sanction of the competent authority. Needful may be done.

(iv) para 10:- Govt share of fee had again not been deposited from the part time municipal Engineer. Needful may be done.

(v) para 11:- The balance amount of Rs 98/- had still not been claimed from the panchayat sakti Nalagarh. Needful may be done.

(vi) para 14 Regarding motor stand fee :- The case file had again not been sent to this department which may be sent urgently.

(vii) para 15:- The cash was again being kept in the drawers of the tables which was irregular. The irregular practice may be stopped forthwith.

(viii) para 17:- The schedule in question was again not being prepared. Needful may be done.

(ix) para 18(i) (ii) (iv) (v) (vii) & viii) No action had been taken to settle these paras. Immediate steps may please be taken to settle these paras compliance intimated to this department.

Part-II

2. Present Audit :- The present test audit

and examination of accounts for the period 4/74 to 3/79, the results of which are embodied in the succeeding paragraphs, was conducted by Shri B.R. Sharma, Senior Auditor from 11.2.80 to 14.4.80 at Nalagarh. The accounts for the months of 9/74, 3/75, 7/75, 9/75, 1/76, 3/76, 5/76, 9/76, 12/76, 2/77, 4/77, 9/77, 12/77, 3/78, 5/78, 9/78, 12/78 and 3/79 were selected for detailed check. Accounts for the dates from 9th to 14th of the selected months were selected for detailed check in respect of octroi accounts.

Financial Position (a) :- The financial position of the fund is exhibited below in a comparative form :-

	1974-75	1975-76
Opening Balance	1,14,102.41	94,294.36
Income	1,97428.38	2,40,313.95
Total	311,530.79	3,34,608.31
Expenditure	2,17,536.45	2,49,124.06
Closing Balance	94,294.34	85,484.25
		Difference
		recalled
	1976-77	1977-78
	85,484.25	84,698.44

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651-30
135.55
437-11
698-44

3,24,808.39
4,09,506-39
3,20,531-93
88,974-90

8,8,974-90
4,36,423-78
5,25,398-68
3,61,370-65
1,64,028.03

(b) Investment :- The committee held no investment in 31.3.79. All the amounts invested have been received back along with interest there on.

4. Audit fee :- The Audit fee due worked out to Rs 2280/- Rupees Two thousand two hundred eighty only) as detailed in appendix 'A' to this audit note. The president of Municipal committee Nalagarh was requested vide Senior Auditor's requisition No 923/75. dated 14.4.80 to credit the amount to Govt under the head "065-Administrative services- C-Other services, fee for Govt Audit(H.P.)" under intimation to this deptt.

5. Government Grants :- Govt grants for the execution of various developmental works, as per details given vide appendix "B" to this audit note, were received during the period under audit. The committee may, therefore ensure that the ~~amount~~ ^{grants} → are utilized according to the terms and ~~conditions~~ ^{Conditions} → of sanctioning letters and unspent balances of grants against particular works are refunded to the Govt where the work had not been started within one year and completed within two years, the sanction of competent authority for extension of period of utilization may be obtained. The unspent balances of grants as shown in the statement vide serial No 8&9 (1975-76) (iv) and ((viii)) (1976-77) may be refunded to Govt immediately.

6. Arrears (a) ^{An} amount of Rs 6,917-44, as detailed below, was pending for recovery on ~~account~~ ^{Account} of rent of municipal shops and rent of plots. The amount of arrears is too high and in some cases is pending since 1969. Effective steps may please be taken to realise the arrears and progress of recovery intimated to this department.

Year	Amount
1969-70	Rs 80.00
1970-71	Rs 180.00
1971-72	Rs 180.00
1972-73	Rs 180.00
1973-74	Rs 648.00
1975-76	Rs 648.00
1976-77	Rs 648.00
1977-78	Rs 972.00
1978-79	Rs 1941.00
	Rs 1440-44

Total Rs :- 6917-44 ✓

(b) The rent demand and collection register in form "R-" was not being maintained properly. The arrears against ~~the~~ a particular occupier of shop/ plot were not brought forward.

to the next ^{year} and in column 4 of the register previous arrears were not shown against individual names. This was irregular. The arrears should be worked out against the tenants at the end of each financial year and brought forward to column No 4 of next year's register against his demand as required under Rule 155 of H.P. Municipal Account code, 1975. The procedure followed by the committee is not based on municipal account code rules. For knowing the arrear position of rent, registers of all the years have to be thrashed out and it takes lot of time. Therefore the correct procedure as prescribed in rules may be followed. Compliance may be shown at the next audit positively.

7. Temporary Advances :- The register of temporary advances had not been maintained to watch the recovery/ adjustment of advances given to employees or to other parties. The register may be maintained now and compliance shown at the next audit.

An advance of Rs 500/- vide Vr No.1 dated 6.12.77 was paid to Shri V.N. Sharma, Secretary. He spent Rs 250-13 out of it for T.A purposes and the balance amount of Rs 249-87 was adjusted on 18.1.80. The reasons of such belated ~~adjusted~~ adjustment may be explained. The following advances were also found drawn and paid but its adjustments accounts were not received, which may be obtained immediately and compliance shown at the next audit.

- (i) Vr.No 20 dt 3.3.79 Rs/ 4554/- paid to H.P.M.I.D.C Nalagarh as advance for doing electric fittings.
- (ii) Vr No.25 dt.12.3.79"2500/- paid to H.P. Agro-industries Ltd. Rajpura for installation of electric motor in Gable kuan.
- (iii) vr No 24.dt22.9.78 150/- Paid to Sh Subodh kumar sharma as T.A Advance.

8. Cattle pound. The committee has maintained a cattle pound. But since 1974-75 it had not deposited the fines into Govt. Revenues and had also been receiving matching grants from the Govt. According to letter No 9-27-71-LSG dt 31-5-79 from the Local self Govt addressed to Dy. Commissioner, solan and copy endorsed to Municipal committee, Nalagarh, the Govt of Himachal Pradesh have decided that the committees maintaining cattle pounds will keep the income of cattle pounds into their funds and Govt will not give them the matching grants for the maintenance of pounds. But the committee had neither deposited the income which was Rs 743/-, 371/-, 503/-, 165/- and Rs 130/- during the years 1974-75, 75-76, 76-77, 77-78, and 78-79 respectively into Govt revenues and had

instead received the following cattle pound maintenance matching grants from the Local Self Govt. :-

Year	Amount of Grant .
1974-75	Rs 1080/-
1975-76	" 505/-
1976-77	" 505/-
1977-78	" 505/-
1978-79	" -

	2595/-

The committee may, therefore deposit the amount of Rs 1912/- as detailed above into Govt. Revenues or refund the amount of matching grants to the Govt of H.P. Compliance may be reported to this department .

9. Works :- Major portion of expenditure was incurred on the execution of Municipal works carried out departmentally . But works register in form M-18 had not been maintained . In some cases the actual expenditure exceeded the estimates much higher than that prescribed under rule 189 of H.P. Municipal account, 1975. But the revised estimates were not prepared and got approved from the competent authority . The expenditure incurred over and above the estimates may, therefore be justified or responsibility of the official at fault be fixed and results thereof intimated to this department . while justifying the excess expenditure a statement showing causes of variations either in quantities or in rates between the sanctioned and revised estimates be prepared and got approved from the competent authority and compliance reported to this department separately . The works register in prescribed form may also be prepared and put up at the next audit , In some cases the works were not completed within two years from the date of receipt of grants and no extension of period of utilization was obtained which may be obtained now and compliance shown at the next audit . Instances of aforesaid lapses are detailed below :-

(1) Tarring of Roads of both bazars :- The estimate for this work was prepared for Rs 11328/- . The Municipal Engineer (S.D.O.P.W.D) had disallowed the provision of painting of one coat with hot bitumen (using 40 lbs per 5 1/2 cft approved stone grit 1/2 " gauge per 100 cft Road surface to 25 lbs 3/4 cft. stone grit 3/8") . The provision of this account was for Rs 8,669.34 which was reduced to Rs 5508/- likewise 20% premium of Rs 1798/- was also reduced to Rs 1102/- by the municipal Engineer . Thus the entire estimate was reduced to Rs 6800/- from Rs 11328/- . The work was undertaken departmentally and an amount of Rs 13359.91 was spent on this work i.e. an amount of Rs 6,559.91 was spent in excess of the works estimate which is 96% over the sanctioned estimates . No revised estimates were prepared and got approved from the competent authority . The expenditure was therefore too high . The matter is specially brought to the notice of

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of authorities for looking into . The factual position may be intimated to this deptt .

(ii) Construction of 4 Nos of stalls on Bopar Road : These stalls were constructed on 30.4.76 against an amount of Rs 13735/- but these had not been entered in immovable property register . These may be entered in the said register and compliance shown at the next audit .

(iii) An amount of Rs 6,005/- was received from the Dy Secy. L.S.G vide letter No 9-30/72 -LSG dated 29.3.73 for 18 different works . e.g. for repair and construction of streets but the undermentioned works were not completed within two years from the date of sanction . The sanction for extension of period of utilization was not obtained which may be obtained now and compliance shown at the next audit .

1. Construction of street back side Gurdwara to new Bazar starting from Road to Raja surindra singh's place and street near the house of Sh. Kura Ram to well near temple . The work was completed on 30.8.75 and sanction for extension of period of utilization was not obtained which may be obtained now . Moreover the estimate for this work was for Rs 1373/- whereas an amount Rs 2355/- was shown to have been spent since the variation between the estimates and the expenditure was about 108% the expenditure require regularisation with the sanction of competent authority or suitable action against the official responsible for this excess expenditure may be taken under intimation to this deptt .

2. Construction of road near the house of Rura Ram to the house of Bhim Sain RDO to 224 .

The work was completed on 30.8.75 i.e, more than two years after the receipt of grant . Therefore sanction for extension of period of utilisation may be obtained and compliance shown at the next audit .

3. Construction of street from the New Bazar to the house of Labhu Ram .

There was an expenditure of Rs 716/- against the grant of Rs 1508/- . The balance amount of Rs 792/- has not been refunded to Govt which may be refunded now and compliance shown at the next audit .

(iv) Construction /Tarring of Roads (Serial No 1 of statement of grants 1974-75)

A grant of Rs 10,000/- against the estimate of Rs 11940/- was received for the execution of this work. But an amount of Rs 16,197.15 was spent against this work which was more than 35 % above the estimates and the work too was completed on 27.4.77 i.e. two years from the date of receipt of grant . The variation between the estimates and actual expenditure be justified .

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(v) Construction of flush latrine Block .
An expenditure of Rs 13787-76 was incurred against the estimate of Rs 11690/- which was about 18% above the estimates . The variation may be justified .

(vi) Construction of street from Purana Bazar to the house of Parmanand(1975-76)

Against the estimate of Rs 975/- expenditure of Rs 1450-91 was incurred which was 48% above the estimates . The excess expenditure may be justified .

(vii) Construction of chowk sillanwala (Sr No 12 for the year 1975-76)

An amount of Rs 4000/- was received as grant in -aid for the construction of the chowk against an estimate of work of Rs 4985/- . But an amount of Rs 7454.76 was booked as expenditure against this work which was about 49.5% above the estimates and had not been supported with a variation statement duly sanctioned approved by the competent authority . The excess expenditure may be justified fully . and got regularised .

(viii) Pavement of street from to Gahia Ram's House . (Serial No 2 of statement of grants for 1976-77)

A Sum of Rs 6500/- was received as grant in -aid against the estimates of expenditure of the same amount . But an amount of Rs 8116.31 was spent against this work which showed that a Sum of Rs 1616-30 was spent in excess of estimates and this was more than 24% of the estimates . The excess expenditure may therefore be justified .

(ix) Pavement of path (stairs) from Mehlat road to Tap :-

The estimates of the work were for Rs 13982/- and an amount of Rs 17572/- was spent for this work . This showed an excess expenditure of Rs 3590/- and this was about 26% above the estimates for which no justification had been given .
Needful may be done immediately .

(x) Construction of street from the house of Jyoti sarup upto Ram Lila Ground in ward No 2 .

Against the estimates of works expenditure of Rs 5518/- an amount of Rs 6444-71 had been spent i.e an amount of Rs 926-71 which was in excess of admissible expenditure under rules which may be got regularised with the sanction of competent authority and compliance shown at the next audit .

10. Octroi The octroi was the main source of income of the committee . During the course of audit it was noticed that there had been much carelessness in realising the octroi from the importers of goods within the committee area .
Test checks applied revealed that in some cases the octroi was realised on low rates

and the name of articles were also changed to those of having low rates of octroi and the weight was also reduced or was over written for instance, Shri Jaswant Singh vide receipt No 70/253 (Book No 5) dated 9/4/77 brought 65 Qtl of sand in truck No HPA- 7518 into committee limits. The rates of octroi was 0.55 paise per quintal plus 50% surcharges. Thus octroi recoverable was Rs 4.88 on this item.

But octroi was realised only 0.50 paise resulting a short recovery of Rs 4.38. It is surprising to note that the quantity of 65 quintal of sand was changed to 6.50 quintal by overwriting. In ink of the receipt whereas the receipt are written always in carbon process with pencil. In such cases active collusion between the imprinter and the octroi staff. (Muharrirs) can not be ruled out. In such cases, the committee had sustained huge loss and in the best interests of the financials of the committee the President and secretary should ensure personally that the octroi is realised at correct rates and for the exact quantity weight. The receipts issued should also be tallied with carbon copy retained in office where cuttings and overwritings are made and stern action should be taken against such defaulting Muharrirs. Instances of some serious and suspected cases of evasion of octroi are detailed in sub para (a) of this para and other apparent cases of short realisations are detailed as per sub para (b) of this para. Early action for recovery may please be taken and this department may be informed about the latest position.

(a) (i) M/S Bansal Timber House :- Nalagarh brought timber weighing 15 Quintals vide receipt No 193/144 dated 24.4.78 from Kotkhai. It was not appeal to commonsense that the timber merchant hires a truck from kotkhai to Nalagarh for sake of carriage of 15 quintals of wood. It is suspected that a full truck load of wood was carried from kotkhai and it was declared as 15 quintals for the purpose of octroi at the barrier and the Muharrir concerned failed to realise the octroi on the actual weight. Moreover, after realising the amount of Rs 22-50 under this receipt an attempt was made but-- by the Muharrir to misappropriate the amount by changing the Qty of 15 Qtl to 15 Rs by doing like this "original figure 15 Qtl, later on changed like -15 Qtl and finally changed like 15-". All this was done in ink where as the receipt had been prepared with pencil. The matter may be investigated and the actual quantity of wood sleepers brought by the timber merchants be ascertained and octroi on the correct quantity realised under intimated to this department.

(ii) Shri Jagdish Chand brought 55 weights (Nags) of Gur and khand from Rojar vide receipt No 73/20 dated 9/3/79 in Truck No PUR-5240. The weight of 55 Nags was shown at the barrier as 19.50 Qtl. No other item had been imported by him as per receipt. The weight declared at the barrier (Nos 5) appears to be much less as the weight of single bag of khand (saffar) is about

One quintal . The weight of each nag as comes to about 35½ each which was much less as compared to other similar cases for instance M/S Amar & Co . Nalagarh brought 27 weight (Nag) of Gur from Kalka vide receipt No 58/92 dated 14.9.78 and its weight was 22 quintals . Thus the weight of each nag in this case came to 81 ½ Kg. Since the octroi on Gur item is realised on weightage , it is suspected that the weight of 55 weights of Gur in this case had been shown much less and octroi realised from . ~~Sh~~ Jagdish sharma was too low .

The matter may be investigated and the short realisation recovered now either from the shopkeeper or from the Muharrir concerned . according to the factual position .

(iii) vide receipt No 196/238 dated 13.4.77 (Barrier No 4) Shri Gopal Singh brought a wood truck from swarghat to Nalagarh in Truck No HPA - 5075. But it is surprising to note that octroi for 90 kg wood @ Rs 0.35 +50% surcharge amounting to Rs 0.50 had been realised . A Truck from swarghat to Nalagarh can not be hired simply for the carriage of 90 kg of wood (Mochha) which is used for the construction purposes . It is suspected that 90 qtl of wood (Mochha) had been carried and octroi had been ecaded with the active collusion of the Muharrir on duty as was being done in other cases as detailed in this main para . It was also noticed that this receipt (196/238) was not signed by the Muharrir on duty and the handwriting on this receipt was also different from the previous receipt (No 195/238) and later receipt (No 197/238) It is therefore suspected that an amount of Rs 46-75 has been mis-appropriated . The matter may be looked into and action be taken according to the ~~efu~~ factual position .

(iv) Shri Jaswant singh vide receipt No 70/253 dated 9.4.77 brought 65 qtl of sand in Truck No HPA-7518 But octroi amounting to 0.50 paise was realised on the quantity of 6.5. qtl . @Rs0.05 per quintal plus 50% surcharge . The quantity of 65 qtl was overwrittn in ink to 6.5. qtl . Thus an amount of Rs 4.38 was short realised . The recovery may be effected from the Muharrir on duty , Besides suitable action be taken against him for this irregularity . (Another Truck Hill- 5532 had brought 60 quintals of sand on 11.4.77 vide receipt No 101/253 and octroi in this case had been realised correctly .

(b) Cases of short realisation and mis-appropriation by tampering with the record to the extent of Rs 122-46 are detailed in appendix "c" to this audit note . The amount may be realised from the importers of goods or recoveries be effected from the defaulting officials and particulars of credit intimated to this department. suitable steps may also please be taken to plug the sources of leakage of octroi."

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Action may also be taken against the
Muharyirs who have tampered with the record .

11. Octroi on wine :- It was noticed that the wine contractors had hired godowns at Daltowal village which is outside the municipal limits. The contractors stock their liquor in these godowns and get transit passes issued .

It is suspected that the hiring of godowns outside the municipal limits is intended to evade octroi and the wine is brought to shops at Ropar Road by crooked backside paths . During the audit , income of octroi on account of wine at barrier No 4 maintained to check octroi from the side of said village was very meagre and no case of income on wine item was forthcoming .

A case of evasion of octroi on wine was also detected during audit which has also substantiated the apprehension about the evasion of octroi . Shri Jawahar Lal wine contractor Malagarh brought wine costing Rs 896/- and got transit pass No 537/81 dated 9/1/76 issued at barrier No 4 and declared it stocking at Daltowal godown but the liquor did not cross the octroi limits . The missing transit pass was however entered in the L.P. register at p.14-15 . There was no reply from the octroi staff as to why they did not sent the peon along with the vehicle. Had this been done the committee would not have lost its income of Rs 44-80 . The amount of Rs 44-80 calculated @ 5% may, therefore be realised now and particulars of credit intimated to this deptt. . The committee may also ensure that the octroi limits are carefully guarded to avoid any evasion of octroi .

12. Inspection of Barriers :- Barrier No 5 and No 1. were inspected by the senior Auditor on 19.3.80 at 3 P.M and 3.20 P.M respectively . The cash upto the time of inspection amounting to Rs 49.20 at barrier No 5 and Rs 40-56 at barrier No 1 tallied with the transactions . But the cash at both barriers was kept in the drawers of the table which was most unsafe. cash boxes may be provided to each barrier and staff instructed to use them . This was also pointed out at the last inspection but had not been complied with .

13. Tah Bazari (a) Ordinary Tehbazari ordinary Tehbazari of the selected months was checked in detail during the course of audit . The issuing of monthly tickets to the casual businessmen as well as to the shopkeepers who had encroached upon the municipal land, handcart pullers and to other businessmen was far from satisfactory . The realisation of tehbazari from such businessmen was also not regular and fair and the possibility of leakage of income on this score can not be ruled out .

A uniform method of first come first serve basis was not adopted and the tehbazari tickets were issued and the handcarts were allowed to be plied on some other considerations well known to the municipal committee . It was

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stated that everybody was not allowed to ply his business but on the other hand a person was allotted a plot and a rehri (handcart) also at the same time which is irregular and contrary to handcart plying rules as they should not remain stationary at one place. In this way a man was given double benefit. Same was the position with regard to realisation of dues on this account. In tehbazari register maintained in form R-5, a name of person playing Rehri or allotted a plot was first entered and later on deleted and further his name was found in the subsequent month. The reasons given for the deletion were that the man concerned did not ply his hand cart during that month but his name was also not in previous months then how the tax inspector presumed that the particular man will ply his business during the succeeding month. The fact which came to light was that the amount was being realised but was not being accounted for in income. In some cases the tickets had been found issued and income too found accounted for but the tehbazari register showed that the person was not occupying, a plot/plying a rehri.

It was also noticed that while carrying forward the names of the casual businessmen to the succeeding months the names of few of them were ignored they again found mention in the third month and were ignored in the fourth month and again found mention on the fifth month and so on. It is, therefore, suspected that there was a leakage of revenue of this source. Instance of such cases are given in the succeeding sub paras of this sub para. The authorities may, therefore take suitable action to realise the amounts in question and to avoid such recurrences in future.

Action taken in the matter may be intimated to this department.

(1) In the following cases as per tap bazare :- register, the plots had been allotted to some other persons but the receipt had been issued in favour of other persons. It has not explained as to how the receipt / tickets were issued to other persons when the original allottee had constructed the wooden structures on the plots. It appeared that the original allottee further subletted the khokhas to other person after realising certain amounts by way of commission etc etc.

1. Shri Shiram who had been allotted to square yards plot had erected a wooden structure on it. But in the Tehbazari register his name had been entered but ticket No 346/70 dated 6.9.74 had been issued in favour of Shri Sant Ram.

Other cases of this type are as u

Name of original Area ~~Area~~ ticket
allottee whose occu- No shown
name continued -pled. against his
in T.B Register. name and name
of the person
in whose favour
ticket was issued.

Remarks .

Sh. Shriram

10sq ~~10sq~~ ~~10sq~~
years 346/70 dt 6.9.74
sh Sant Ram
-do- Sr.No 19 of 3/75

The process contin-
ued from 9/74 to
3/75 and perhaps
for longer period .

"Prabha Ram. 12 S.y 386/70 dt.6.9.74

"Muni Lal 5.5.Y Sh.Hari Kishan .
393/70 dt.13.9.74
Sh. Nand Kishore.

"Ranjodh Singh 5.5.y 60/104 dt 7.3.75
Khokha . sh Sarvan Singh

Sh. Ram Dyal. 7.S.Y 359/70 dt 6.9.74
Sh Surat Ram .

Sh, Inder Ram 15 S.Y 31/105 dt 7.7.75
Sh Sham Lal .

The matter may be looked into by the
authorities and dealt further in the light
of factual position under intimation to this deptt.

(ii) The ~~Sh~~ Bazar was not being realised
correctly . column No 9 of the R-5 register did
not shown whether the casual businessman or
hard cart puller had further been given a ticket.
This information did not find any mention in the
column No -9 . The names of all the the persons
were not being carried forward to the next month
though they were carrying on their business as
the man who had erect d a wooden structure .

A person can not be said to have vacated the
site if his name finds mention in the third
succeeding month similarly a person carrying on
his Hotel business and who had encroached upon the
municipal land can not be said to have vacated
the sight for one or two months when their names
were again found in the register as was in
the case of sh Mohan singh, Hotelman and sh. Nadhan
Singh vegetable seller . Cases of such type are
detailed below . The matter may be looked into and
action be taken to recover the amount nd realised
earlier :-

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Sr.No Name Month with ticket No.

1. Sh. Mohan Singh 25 Y 9/74

2. ~~Sh. Madan Lal~~ 6/75

2. Sh. Madan Lal 6/75

3. Sh. Harbhanan Singh 6/75

4. Sh. Jagan Nath 6/75

5. Sh. Sama 12/75

6. Sh. Som Nath 3 yards 12/75

7. Sh. Nankoo Ram Rehri 12/75

8. Sh. Gafoor Khan " 12/75

9. Sh. Chania " 8/76

10. Sh. Babu Khan " 4/78 (39)

11. Sh. Jaswant Singh " 4/78 (72)/189.

12. Sh. Babu Khan plot 9. S.Y 4/78 (64/189)

13. " Madhan Singh (4/78 14/189)

14. ~~Sh. Madan Lal~~ ~~Sh. Madan Lal~~

10/74

Nil

7/75 (Nil)

Nil

" Nil

1/76 Nil

1/76 Nil

1/76 Nil

1/76 Nil

9/76 Nil

& 10/76

5/78 Nil

5/78 Nil

5/78 Nil

5/78 Nil

5/78 Nil

5/78 to

10/78

No name

11/74

Sr.No 15 of R-5

8/75

Sr.No 9.

8/75.

Sr.No 25 9/75

Sr.No. 26.

2/76 Nil 3/76 Sr.No.12.

2/76

Sr.No.7.

2/76 SR.No.5.

2/76 S.No.31.

11/76 S.No.19 12/76 Nil 1/77 39

No. 18.

6/78 ticket

No. 223/189

7/78 Nil

8/78 Ticket No 11212.

6/78 (288/189)

6/78 229/189

7/78

(248/189)

11/78

Since he had constructed a structure

there was no question of his Laving

not plied the business.

(170/212)

his name again appeared

(137)

(iii) While carrying forward the names of persons carrying on their business of tehbazari tickets, the names of the undermentioned persons were not carried forward and it was explained that they did not carry on their business but the register was not completed. Moreover, tickets were found issued to some of them. Therefore it was suspected that dues have not been changed from so many persons. and the committee was sustaining loss. For instance sh Praduman Singh was issued ticket No 165/105 on 22.9.75 and Rs 1-50 @ 0-10 paise as penalty of late renewal of ticket was charged from him. It is therefore evident that he was plying his business in was charged from the month of 8/75 also but these was no name in the register during that month:-

Month & S.No of Register	Name	
8/74 (11)	Sh. Kamal Singh.	Their names were not carried forward to 9/74.
" 15	Sh. Mohan Singh.	
" 16	Sh. Surinder Singh	
" 19	Sh. Balwant Singh	
2/75 6	" do-	
" 7	Sh. Ram Murti	Names not brought forward to 3/74.
" 11	Sh. Basir Md.	
" 16	Sh. Braj Bhav Gupta	
" 18	Sh. Ram Swarup	
" 22	Gurdas Ram	
"	(18.Y)	
"	Sh. Jogender Singh	There was no name in 3/75 but Receipt No 42/104 dt 6.3.75 was found issued.
"	Sh. Maswant Singh	The tickets were issued 17.7.75 for June and July 1975. But in the month of June, 1975 their names had not been entered.
"	Ticket No 971/105	
"	Sh. Rewail Singh	
"	Ticket 98/105	
"	Sh. Rafiq Md.	
"	98/105	
12/75	Sh. Kalu Ram	No name in 1/76.
"	" Ashok kumar	-do-
"	" Ghania	-do-
"	" Sarna	-do- 3/76 Sr.No. 16
"	" Som Nath	-do- 3/76 sr. No (2).
"	" Nankoo Ram	-do- 2/76 " " 5.
12/76	" Shahir Hajam.	Name not entered but tick No 225/108 dt 18.12.76 was found issued.
5/78	" Manju Khan	Names were not entered the register but ticket 118/189 & 127/189 were found issued
"	" Md. Sharif.	

2/79
2/79

Sh. Naranjan singh
Sh. Ghania Singh

No name in 3/79 .
ticket Nos 99/123 &
108/213 dt 7.3.79 issued

The matter may be looked into by the authorities and further action be taken in the light of actual position, under intimation to this deptt .

(iv) The perusal of record revealed that a person was occupying a plot- which had been given to him on tehbazari and was also plying a handcart. The chances of misuse of permission granted by the committee in such cases cannot therefore be ruled out. Some of the instance where a person was issued two tehbayari tickets are given below. The Matter may be looked into by the authorities and suitable action taken in the matter in the light of actual position .

Name of month.	Particulars	Name of the person	Plot/Rehri.
4/76	Sr. No 15 of T.B register	Sh. Mangat Ram	2 Rehri .
4/76	S.R. No 11	Sh. Kishori Lal	2 Rehri .
5/76	s.R.11	-do-	2 Rehri .
6/76	" " 21	Sh. Mangal Ram	2 Rehri .
7/76	" " 22	-do-	2 Rehri .
4/78	" 37&39	" Babu Khan	2 Rehri .
4/78	Sr.No 10&44	Sh. Jaswant Singh	1 Rehri & 4 plot
5/78	Sr.No 25 &33	" Ranjit singh	one Rehri and one plot 2 Rehri .

(v) Short Realisation :- The amount shown below was short realised which may be realised now and credited into municipal fund :-

Receipt.No	Particulars	Name of the person	Recovery	Remarks
137/105 13.8.75	dt. for 7/75	Sh. Hans Raj.	1.30	Late fee of Rs 2.40 realised instead of Rs 3.70
103/105	for 7/75	Sh. Siri Ram	1.05	Short realisation on of late fee
133/103 dt. 13.8.75	8/75 & 9/75	do-	10-40	Received Rs 10/- only whereas Rs 20.40 from two months ought had been realised.
	9/75	" Praduman Singh	3.00	Ticket No 165/105 was issued on 22.9.75 with late fee. There fore he was plying his Rehri on 8/75 also which may be recovered
62/107	3/76	" Siri Ram	5.00	Amount of Rs 5.00 only realised

He was occupying 10 & 4 plot
tickets

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8.2.77 2/77 Rehari wala from 2.30 Late fee of 0.1 p.d. was not realised.

7/75 Sr.R. Sh. Nadhan Singh 3.00 Rs 5/- were realised for khokha and no amount was realised for Rehri.

5/78 16to47 S.R.Nos 16,17,20 to 24,26,28to30,32to 1.90 Short realisation @ Rs 0-10 P.D.
34 36,37,43,44&47

(b) Teh Bazari for bus parking. The maintenance of Teh Bazari record for Bus parking was satisfactory. However short account of Rs 5.50 as detailed below may be account for now :-

Date	Pass No	Amount received.	Accounted for	Shortage
8.9.74	13to55 Book No 103	32-50	32-00	0 -50
27.3.76	41/39	0-50	0-50	0-50 Bus No HPB 638 started from Nalagarh
26.7.75	151/65	0-50	0-50	0-50 short recovery.
31.7.75	1/167	0-50	-	0-50
2.9.75	55/75	1-00	-	1-00
4-9-75	112/74	1-00	0-50	0-50
20-9-75	39/78	1-00	0-50	0-50
16-1-76	1/175	0-50	-	0-50
16.12.77	6400/31	21-00	20-00	1-00 Rs 20/- were carried forward to Book No 32.

14. PAYMENTS :-

Examination of accounts revealed that the proper procedure with regard to inviting quotations to avail the benefit of competitiveness of rates, stock of articles, their further issuance to works, distinction between the consumable and non consumable articles stock and recording the measurement book page No against the articles issued etc was not followed. This had resulted in excess payments in some cases. The overpaid amounts may be recovered and responsibility may be fixed where the irregular payments had been made. The irregularities committed are detailed in the following paragraphs :-

(a) An amount of Rs 450/- was paid on 28.5.76 vide voucher No 31 to Truck operators' Union, Nalagarh on account of carriage of stones of 15 Trucks @ Rs 30/- per Truck. The stones were not found entered in the stock register nor its further issuance was pointed out. On inquiry, it was stated that these stones were issued for construction of crematorium wall. But the Measurement Book (MB) of this work did not been

show the consumption of stones. Moreover in the estimates of construction of crematorium wall there was no provision of stone work and the wall was to be constructed in first class brick work (9"x4") The ground had also been levelled by hiring bulldozer from the Land acquisition office, the payment of which amounting to Rs 668-50 and Rs 440/- had also been made vide voucher No 24&25 dated 21.5.76. Therefore, the perusal of entries recorded in the measurement book indicated that no stone work was done. The amount of Rs 450/- paid for carriage of stones, therefore does not appear to be genuine. The amount involved may, therefore be recovered from the defaulter. Immediately.

Suitable action may also be taken against him under intimation to this department.

(b) Vr No. 27 dated 23.12.76 for Rs 2456-50

An amount of Rs 940/- was paid to Truck operators union Nalagarh on account of payment of their bill No Nill dated 16.12.76 for the carriage of sand. 2350/- cft sand was stated to have been carried from 3.9.76 to 5.12.76. In this bill 250 cft sand was stated to have been carried in Truck No HPA-7556 dated 1-10-76 the carriage of which amounting to Rs 100/- (Rupees one hundred only) @ Rs 40/- per hundred cft was also paid. But in the stock register No 13/100, sand to the extent of 2100 cft only had been received and entered and 250 cft sand carried was not found to have been received nor its further disposal as per MBs was forthcoming. Therefore the payment of Rs 100/- had been made irregularly and this amount is suspected to have been mis-appropriated. The amount in question may therefore be recovered from the defaulter and credited into municipal funds. Suitable action may also be taken against the defaulter under intimation to this department.

(c) (i) Muster roll No Nil for Rs 219/- for 2/75

In this muster roll Sh Des Raj and Smt Dasodhan Devi had been given 5 days rest in the month of 28 days i.e. on 2.2.75, 23.2.75. They were not entitled for paid holiday on 25.2.75 after 2 days work in a week. Therefore Rs 6/- @ Rs 3/- each paid in excess may be recovered and credit pointed out.

(ii) Vr No 21 dated 24.1.76 Rs 5/- shown spent as expenses on court fees stamps. The amount may be included against recovery of octroi of the contractor Shri Jawahar Lal. The other expenses paid on this account may also be against the recoverable amount.

(iii) Vr No 1 dated 3.2.77 :- Rs 193-50 paid to M/S Madan Gopal on account of his charges of shuttering from 15.12.76 to 22.1.77. Since the work was completed and measured on 10.1.77 vide MB No 11 P-98, the necessity of keeping the shuttering upto 22.1.77 and paying

hire charges beyond 10.1.77 shuttering upto 22.1.77 may be explained. The responsibility of overpayment if any may be fixed.

(iv) vr No. 8 dated 3.2.77 vide M/Roll No 1 of 1/77 Sh. Mandin was kept chowkidar at the rest house during the construction. But he was paid @ Rs 6/- p.d. instead of Rs 5.18 as per rates fixed by the Deputy commissioner, Solan. Thus the recovery of overpaid amount of Rs 25.42 may be affected and compliance shown at the next audit.

(v) Sh. Phil Chand was appointed Muharrir waf 1.8.77. He was to be paid HCA @ 12 1/2 % i.e. Rs 8.40 ought to have been paid to him whereas Rs 14/- was paid to him. Recovery of the overpaid amount of Rs 5-60 may be effected from him now. Any other excess payments may also be worked out and recovered.

(vi) Muster Roll No 2 for 2/78 sh Bagga Singh and Sh. Devi Ram Measans were paid Rs @ 14/- per day. The rates paid appeared to be excessive. The rates fixed by the D.C, Solan may be ascertained and amount excess paid, if any worked out and recovered.

(vii) Vr. NO 15 dated 6.3.78 359-95 paid to M/S Badhao Mall Rattan Chand Jain, Nalagarh on account of payment of their bill No 64 dated 14.10.77. In this payment, Rs 33/- were as paid on account of cost of 6 doz of copying pencils. Its stock entry was stated to be at p-6 of Register No 15. But there was no entry on this page nor there was any issue account of the pencils. Therefore an amount of Rs 33/- had been paid in excess which may be recovered now from the firm or from the official at fault.

(viii) Vr. 27 dated 15.3.78. A book "Khanna hand Book". was purchased from M/S variety Book store chandigarh for Rs 30/- But this book was not entered in Library stock register and was stated to be with the overseer. Its stock entry should be made and then it should be issued to him.

(ix) vr.No 48 dated 31.3.78 Rs 12-20 were paid to M/S Aggarwal & Co Nalagarh on account of cost of 4 bulbs & holder. Its stock and disposal account was not forthcoming which shown that these items were not actually received. The amount may therefore be realised from the official who effected purchases and amount credited into committee fund.

(x) Double payment :- Rs 12 -84 were paid to Sh Jagdish sharma Nalagarh on account of supply of 4 empty tins (vide vr no 49 dt.31.3.78) But the payment of this bill had already been made to the supplier on 22.9.77 vide vr No 20 of 9/77. This amount may, therefore be recovered and compliance shown at the next audit.

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(xi) Vr No dated 8.5.78 Rs 4/- had been paid to Indian Iron store but the bill was duplicate. The original bill may be traced out and cancelled. The certificate of non payment of original bill may also be recorded.

(xii) Vr No 22 dated 8.5.78 payment of Rs 8.03 was made to Himachal Book store on duplicate bill. The usual certificate of non payment may be recorded and compliance shown at the next audit.

(xiii) Vr No. 23 of 12.5.78 Rs 350.95 were paid to M/S Jit Singh Jaswant Singh Nalagarh But the bill of the supplier was not put up. The payment may be justified.

(xiv) Vr No 37 dt 21.3.79:- Rs 31/- were paid to Sh Pritam Singh contractor for supply of 1½ stone grit. The work to which it was charged and measurement book was not put up to justify the payment. Either the consumption may be pointed out according to the MB or the payment be justified.

(xv) Vr.No 27 dt. 16.3.79 Rs 978-38:- were paid to National press Nabha on account of supply of octroi. Stationery. This included cost of 20.65 form books as Rs 18/- but actually 5 books had been received as per entry on p-26 of stock register No 16. Thus the payment of Rs 13-50 was made in excess and no reference to obtaining refund was made. This amount may, therefore be realised either from the firm or from the official who failed to point out the discrepancy and compliance shown at the next audit. The APR of Rs 978-38 had also not been obtained which may also be obtained and put up at the next audit.

(xvi) Vr.No 31 dt 31.3.79:- Rs 909/- were paid to Nagina Press, Jullundur city vide their bill No 14 of 19.3.79. In this bill payment of Rs 343-50 of 129 R-4 books of T.B for bus parking had also be made. But Book No 64, 96, 111, 112, 113, 114 & 141 were found torne and damaged and were not taken in stock. Thus without any fault on the part of the committee, payment of 7 books to the tune of Rs 17.22 had been made in excess which amount may be recovered from the press and compliance may be shown at the next audit.

(xvii) Vr No 24 dt 10/9/77 :- Rs 463-26 were paid to M/S Raj Book Depot, Solan on account of cost of stationery for municipal election purposes. The bill in question was not obtained nor put up in audit. The receipt put up in audit showed that the amount was paid to District Election officer, Solan. The receipt and bill of the supplier may be procured or the payment be justified.

(xviii) Vr.No 12 dated 5.4.77 :- Shri Mandin Chowkidar was paid @ Rs 6/- per day for the period from 1.3.77 to 9.3.77 whereas according to the rate

fixed by the D.C. Solan, he should have been paid @ Rs 5/- per day. The excess payment of Rs 9/- made to the chowkidar may be recovered and compliance shown at the next audit.

(xix) Vr.No 24 dated 17.12.77 :- Rs 406-14 were paid to M/S Indian Iron store Nalagarh but Rs 31-20 had been paid to the firm in excess as the rates quoted by the other firm M/S Himachal Iron store, Nalagarh on the undermentioned articles were the lowest :-

	Rates quoted by M/S Himachal Iron store Nalagarh	Rates quoted by M/S Indian Iron Store Nalagarh.	Excess payment
ges	6.35	6.90	-
3" Hinges	10.00	10.66	-
"	2.26	2.30	-
"wide	86-25	116.20	----
	104-86	136-06	31-20

The excess payment made may please be recovered from the defaulting official and its credit pointed out in the cash book.

(xx) Vr.No 15 dated 4.9.76 dated (Recoupe-ment of permanent advance) Two electric bulbs were purchased from M/S Badhoo Mall Rattan Chhajain for Rs 5-90 and on the cash memo stock entry at page No 14 Register No 16 was mentioned. But on this page there was no such entry and this fictitious entry was shown. The shows that the bulbs were not actually received. Therefore the amount of Rs 5-90 may be realised from the person who has made the purchase and not handed over the articles.

(d) Plantation of trees (i) Rs 325/- were paid to labourers (Vr.No 17 dated 8.9.75) engaged for plantation of trees vide muster roll No 3 for 8/75. But No of trees planted and No of pits dug out were not pointed out. It was also not intimated as to how many trees survived. No register regarding plantation of trees each year and No of trees survived etc had been started. The same may be started now and completed. Number of trees survived out of this year's plantation may also be pointed out at the next audit.

(11) Vr.No 11 dated 3.9.76:- Rs 491/- were paid to labourers vide muster roll No 2 of 9/76 for plantation of trees. In this case also information regarding number of pits dug out, Number of trees planted, survived etc. not forthcoming. It was however the version of the officials that the survival of the trees was almost nil. The expenditure may, therefore be justified.

(11i) Vr.No 22 dated 23.9.76 :- Rs 60/- were paid to Truck operators union, Nalagarh on account of carriage of supplings for plantation

from kumar Hatti to Nalagarh . But number of trees carried alongwith the bill of selling nursery was not shown . The above information papers may be supplied shown at the next audit .

(e) Suspected case/overpayment :- Vr.No 22 dated 17.3.76:- A sum of Rs 350/- was paid to Shri Ram Saran contractor on account of supply of 350 cft stone grit @ Rs 1/- per cft- No quotations were invited in this case . The payment appeared to be excessive as the other contractors had been supplying stone grit @ Rs 48.76 % cft and at lower rates also for instance Rs 97-52 were paid to Sh. Malkhan Sing vide vouch er No 26 dated 23.12.76 on account of supply of 200 cft stone grit @ Rs 48-96% cft . Again Rs 140-65 were paid dated 15.12.76) to Sh. Mulkhan Singh on account of suply of 250 cft stone grit including loading and unloading charges @ Rs 48.76% cft plus Rs 7-50 per 100cft loading and unloading charges , In the case of payment of Rs 350/- to Sh. Ram Saran it was argued that the payment included carriage also but the rate of carriage was Rs 40/- per trip . Therefore an amount of Rs 99-34 had been paid in excess as shown below which may please be recovered either from the contractor or from the official responsible for overpayment. payable @ Rs 48.76 per hundred cft for 350 cft Rs 170-66 carriage @ Rs 40/- per trip

	80.00
Amount paid	250.66
Excess payment.	350.00
	99.34

15 Purchases:- The purchases were generally being made without inviting quotations to and were being made from outside the state . This was far from satisfactory state of affairs . In some cases where the quotations were invited, the proper procedure had not been followed as no supply orders were being given . These were being collected personally instead of being received by post in sealed covers and thus no secrecy had been maintained till its opening on the last dates . In some cases the president of the committee had not either accepted the rates of any firm nor rejected them and even then the payments had been made to the firms and it was not understood who ordered the purchases . Irregularities committed are detailed in the succeeding paragraphs which may be account for and irregular practices be stopped forthwith and future purchases be made in accordance with rules . This requirement of rules was also pointed out during the last audit even then the committee was making purchases in an irregular manner .

(a) Vr.No 24 dated 16.5.78 for Rs 8391-95:- Purchased sanitary fittings material from M/S Him Trading co, Chandigarh worth Rs 8391-95 vide the companys bill Nos 951, 947, 948, 949 and 950 all dated 16.5.78.

The committee had not issued any letter at least to three firms inviting quotations . The quotations were collected apparently by hand from other two firms namely M/S Empire Building store,

pen, not, bulbs , electrical goods , stationery articles , receipt books, tea, bazar, tickets books , octroi , stationery being entered in one register and the entries were also not being made itemwise in stock . All the items purchased under one bill / cash memo were found entered at one page or where ever the space was found in the register . The issue was also being shown on the same day . This was very irregular . This irregular practice should be stopped forthwith

Chandigarh & M/S Suresh & Co, Chandigarh vide their letters Nos nil and also dated nil. These by hand collected quotations were put upto the president for accepting the lowest one. The president had also not accepted the quotations of M/S Him store Chandigarh nor rejected the others and he did not sign the comparative statement. The committees resolution were they had approved the purchase was also not forthcoming. It may therefore be explained who ordered the purchase and who released the payment to the firm. The factual position of this transaction may be intimated to this department. Responsibility for the default may also be fixed.

(b) Instances of other purchases made without inviting quotations are detailed below. The irregularities may be attended to and responsibility for the lapses may be fixed under intimation to this department.

Sr.No & date.	Name of article etc.	Cost	Name of firms shop.	Remarks
14 of 4.7.75	1600 cft stone grit.	1440/-	Sh. Ram Karan.	
16 or 16.1.76	Two water Tanks.	1490/-	M/S Aggarwal	The quotation of HSP
18 of 15.5.76	Shuttering 12500 12500	2688-25	sanitary store chandigarh.	on of M.I.D.C Nalagarh was
			M/S vijay steel Industries, Ambala.	not invited who also manufacture this item.
33 of 17.2.77	Door window appliances.	1240.44	M/S Aggarwal sanitary, store Chandigarh.	
Vr.No.32 of 16.3.79	G.I. Pipe	488 -77	M/S Aggarwal & co. Chandigarh.	
29 of 3/76	M/S. Round Nuts volts, lime etc	1672-26	M/S Madan Lan Jain Nalagarh.	

Store and stock (a) The maintenance of accounts and records pertaining to stores and stocks was not found satisfactory. The stock registers were not bearing count certificates and various articles like char coal, soap, vim phenol, bulbs, electrical goods, stationery articles, receipt books, tea, bazaar, tickets books, octroi, stationery being entered in one register and the entries were also not being made itemwise in stock. All the items purchased under one bill / cash memo were found entered at one page or where ever the space was found in the register. The issue was also being shown on the same day. This was very irregular. This irregular practice should be stopped forthwith.

The balances may be worked out after each issue and compliance shown at the next audit. Some of the instances are quoted below and are specially brought to the notice of authorities for remedial measures.

Register No 14&15 had been started at the same time. Balances of all the registers may be carried forward to the next registers and it may be certified that the balances have been carried forward to the next register.

Date & Vr.No	Amount	Name of article	Stock Register page No.
Cash Memo No 192 dt. 23.8.78	17.00	one lock 3 bulbs.	p-34 Register No 16 -do-
16.1.76	5.50	2 bulbs	p-41 Entries of papers ink pots etc were also made at this page.
17.9.77 Vr.No 20	10.45	1Rs Phenol (tin) 1 tin vim.	p-7. p-7
18.7.77	20.90	phenol & Vim	p-39
6.6.77 Vr.No 48	16.45	phenol, vim, Pore etc.	p-33
dt 31.3.78	-	2 bulbs	p-24 stock register No 15.
Vr.No 22 of 5/78	8.03	Ink & pen etc.	p-63
Vr.No 31 2427-90-0-2, of 5/78	& 5 forms etc.		Entered in the register - No 15 (Gen article register) 0-21 . p-90
34 of 9/75	10.00	plastic	
29 of 12/7	281.25	char coal	

(b) Issue of store articles. The defects in the issuance of store articles are detailed in the following sub paragraphs :-

(i) One plastic bucket purchased for Rs 10/- and entered on p-21 of stock register No 14 was shown issued to Sh. Hira Lal and was written off stock on the same day. In fact it is an item of stock till worn out due to fair wear and tear. The entry may be corrected accordingly and this articles shown in stock.

(ii) Vr.No 24 dt 24.1.76 :- Two sign boards got painted from Sh. Prem Chand painter were not found entered in the stock register and. These may be entered now and compliance shown at the next audit.

(iii) vide P.No 34 stock register No 16, One lock was purchased from Badhauo mall Rattan chand jain on 23.8.78 and on the same the lock was issued and written off stock. It is an articles of stock till is in working order. Therefore the entry may be corrected.

(iv) In the month of 8/78 6 bulbs were found issued to barrier No 4 vide p-34 of stock register No 16. The explanation of issuing officer

may be called for in this behalf and recovery of 5 bulbs be effected from him and amount deposited into the committee's funds.

(v) 12 empty bitumen drums were issued from stock (Vide vr No. 41 dated 31.5.78) and Rs 24/- were paid Sh Mohan Lal on account of preparation of 8 dustbins of half size of the original drum. About 18 dust bins could have been prepared out of these 12 drum after utilizing the 6 half. Drums for providing covers etc to 18 dust bins.

The balance of 10 drums may be accounted for or cost assessed of each drum and recovered from the defaulter or preparation of only eight drums instead of 18 drum justified.

(vi) A water cooler of usha midel was purchased from British Motor co. Chandigarh for Rs 6150/- vide V.No 19 dated 3.3.79 But it was found entered in register No 15 on p-64 and was shown issued to Bus stand and the balance was shown Nil. This should be entered in non - consumable articles register and should remain an articles of stock. The needful may be done now and compliance shown at the next audit.

(c) (i) An advance payment of Rs 2500/- was made to H.P. Agro Industries corporation Ltd, Rajpura for installation of electric motor in Gabla Kuan. Besides obtaining the account of Rs 2,500/- the entry of electric motor may be made in non - consumable articles register/movable property register and compliance shown at the next audit.

(ii) Rs 507-45 were paid to centralised fabrication: Unit of H.P.M.I.D. on account of cost of one M.S Tank of 150 gallons capacity. Its entry in the non - consumable articles register had not been made. The needful may be done now.

(iii) Coal Account:- Generally char coal was being purchased during winters. But no separate coal account register had been shown and instead whole of the quantity purchased was being shown issued on the same day. This was very irregular. On 16/12/74 3.5 qtl char coal was purchased from Sh. Nathu Ram Bassi and was entered on p-64 of joint stock register and on the same day 2.5 qtl coal was issued to barriers No 1, 2, 4, 5, and 6 but its daily consumption account at head barrier (central barrier) was not kept. Its consumption particulars may be shown at the next audit.

On 27.12.78 6.60 qtl char coal was purchased from M/S Banwari Lal & Sons Nalagarh vide vr No 16 of 6.3.78) and shown issued to Shri Baboo Ram. Its daily account may be shown. Again 130 kg char coal was purchased on 26.3.79 from M/S Banwari Lal & sons (Vr.No 42) dated 27.3.79) there appeared no justification for the purchase of the coal at the end of winter season. Normally 15th March is the last day for lighting the Angithi in very cold places and in a place like Nalagarh

Kirloskar
onoblock 3 horse
50 mm was
for Rs 2190/-
stock entry
been made.
It may be done
compliance
the next

it may be earlier. Deputy commissioner /
SDM's order extending the period beyond
15 March 1979 in this behalf may please be
shown at the next audit or payment of Rs 96-85
be justified.

A separate coal account register may
immediately be started and completed & explained
by audit on the spot and compliance shown at
the next audit.

18 Appointment of Shri Lal Chand Patwari
on part time basis :-

Shri Lal Chand was appointed as part time
municipal patwari with effect from 1.1.76 @
Rs 50/- p.m. Shri Lal Chand (Retd Patwari)
resigned on 3.4.76 . He was again appointed
wef 1.12.77 @ Rs 50/- per month vide resolution
No 18 dated 30.11.77 in which 2 members had
objected to his re- appointment . In the month
of April, 78 Sh. Lal Chand did not receive his
pay under protest as he wanted to have higher
pay and this continued till July .78. The committee
should have requested the SDM Nalagarh to make
the services of one patwari available on part
time basis but this was not done and contrary
to Budget provision the pay , of Shri Lal Chand
had been increased from Rs 50/- to 150/- P.M .He
is also being paid 4/10 share of copying fee
wherever any inhabitant applies for copies of
record . He had also not kept the record upto
date as he could not intimate to audit how much
land committee was owning . The Revenue department
may be requested to make the services of local
patwari available to the committee on part time
basis and he may be paid remuneration as fixed by t
the Revenue deptt. The appointment of sh Lal
Chand @ Rs150.P.may be justified sanction of
the Govt for appointing the patwari being 58 year
-s of age was not obtained . The appointment was
thus irregular . Sanction of the Govt should
therefore be obtained for his retention beyond
for his retention beyond 58 years of age failing
which his services be dispensed forthwith .

19 Appointment of Legal Advisor :- Shri Subodh
kumar sharma had been appointed as Legal
Advisor of the committee @ Rs150/- p.m. But he
was being paid extra for attending the courts
outside Nalagarh. Since there was no such provision
in his appointment orders, separate remuneration
for outside courts may therefore be stopped forth-
with or else justified.

The committee had also not started suits
register which could justify the payment if
remuneration . The register may be started and
comphetted and compliance shown at the next
audit without fail .

20. Expenses on sanitation :- There was too
much expenditure on sanitation by engaging /
employing a large number of sweepers . A bull
had been hired @ Rs 125/- per month for carrying
refuge in cart and this arrangement since 1975.

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has certainly minimised the work of sweepers but the number of sweepers was not reduced.

A sweeper Shri Munshi Ram was being paid Rs 50/- out of committee's funds for clearing latrine near the Garudware. In fact this is the duty which he does for the immediate nearby inhabitants and this is a charge which the inhabitants should pay. The payment of Rs 50/- p.m to Shri Munshi Ram may therefore be justified.

21 Manure account:- Manure pits were auctioned but total amount was not realised on the spot and the balance had not been recovered so far. A Sum of Rs 325/- as detailed below outstanding for recovery may be recovered and credit particulars intimated to this department :-

(i) Sh. Bhagat Ram	Rs 30/-	one pit for Rs 40/-
Village Rajpura.		was sold to him on 28.2.75
(ii) -do-	Rs 45/-	Another pit was sold
		to him on 28/2/75 for Rs 60/-
(iii) " Des Raj	" 90/-	There pits were
		sold to him on 31.1.80. for Rs 90/- No
		amount was realised
		on the spot.
(iv) " Ronki Lal	" 90/-	do-
(v) " Rattan Lal	" 70/-	Two pits were sold
	-----	to him for Rs 70/-
Total:-	325/-	on 31.1.80 No
		amount was realised from him on
		the spot.

~~The register of manure account~~

The register of manure account may also be completed and compliance shown at the next audit. There was a too low income of Rs 180/- during 1974-75 on account of sale of manure when Rs 390/- had been spent for the carriage of raw manure vide Vr.No 11 dt 26.9.74. The low income may be justified.

22 Sale of old newspapers :- Old newspapers were sold to Sh. Lajpat Rai on 28.3.79 for Rs 220/- @ Rs 2.20 per kg. But it was stated that so far he has not carried the newspapers from office nor has he deposited amount with the committee.

This calls for immediate attention.

23 piggery and dog licenses :- piggery licences from 1976 to 1980 and dog licences from 1978 to 1980 were not found issued. Its reasons may be explained and responsibility for loss of revenue if any fixed.

24 (a) Register of postage stamps :- This register had not been maintained properly. Surplus stock was being kept and these stamps were being utilized and balances were being shown as minus Rs 3/- minus Rs 3-90 and minus Rs 5/- and so on and whenever amount was drawn say to the extent of Rs 20/- it was being taken in the register as

(Rs 20/- minus Rs 5/- as already in minus balance)

It is surprising to note that how the stamps were affixed when there was not balance at all on particular dates. It is therefore appears that the stamps were affixed out of surplus stock kept and when any amount was received for the fresh purchase, stamps were not being purchased for the full amount as was evident from the perusal of the register. Therefore the undermentioned amount may be recovered from the defaulter and point noted for future compliance.

Date	Amount received.	Accounted for/stamps actually/purchased.	Less purchase
6.3.75	Rs 15/-	10.90	4-10
20.8.77	" 20/-	18.20	1.80
23.2.78	" 20/-	8.40	11.60
17.12.76	" 20/-	11.05	8.95
	Rs 75/-	Rs 48.55	26-45

The short accountal for Rs 26,45 may be made good and credit pointed out or else reasons for short accountal explained at the time of next audit.

(b) Registers of telephone truck calls and electricity water consumption charges had not been maintained to check the accuracy of amount claimed and units consumed. These registers may be started forthwith and compliance shown at the next audit. invariably. The copying fee register of Patwari was also not being signed by the secretary. The needful may be done now.

25. Personal Ledger Account:- The personal ledger account book had been maintained on a plain paper and it did not bear page numbering. There were cuttings and cancellation of pages during the month of 3/79 & 5/79. These cuttings may be got attested from the A.T.O Nalagarh. A requisition may be placed with ATO/T.O to supply the PLA book and accounts maintained in that book. Compliance may be shown at the next audit positively.

26. Special Pay :- Special pay was being paid to the undermentioned employees of the Committee. But sanction from the competent authority had not been obtained in this regard though in the pay committee's report released in 1974, it had clearly been indicated that no increases in pay be allowed to the employees of the committee over and above the scales recommended unless the sanction of the competent authority is obtained. The amount paid may therefore be got regularised or recoveries effected from the officials and compliance intimated to this department.

SH. V.N. Sharma Secy. Rs 10/- P.M.

" S.S. Malhotra Accountant 20/- P.M.

" V.K. Verma Clerk. 15. P.M.

Shri V.K. Verma was also handling cash and no cash security had been obtained from him, Suitable amount security may be got deposited from him and compliance shown at the next audit.

27. Fee :- Shri Darshan Kumar, Shri B.K. Seth and S.L.R.D. Sharma had been working as municipal Engineers wef 27.9.74, 23.6.75 and 12/77 respectively and they had been paid @Rs 50/- and Rs 100/- per month as fee for working as such but the 1/3 rd share of fee had not been got deposited from them. One third share of fee may be got deposited from them into Govt revenues and challans to this effect be put up at the next audit. If they fail to do so the matter may be referred to the chief Engineer H.P.P.W.D for getting the need fulfilled. Similarly Shri Onkar Chand V.A.S was being paid @ 30/- p.m as meat inspectors pay wef 9/78. He had also not deposited the one third Govt share of fee received by him. This may also be got deposited from him and challan put up at the next audit.

28. Shop Rent (a) The Municipal committee had 19 shops and 75 plots upto March, 1979. and was receiving rent from its tenants. It was stated that the tenants of shops were also permitted to construct shops; at their own expenses and the committee was getting rent on monthly rent basis.

No specific authority was shown in this regard and in this way the committee was losing its land on very nominal rent which it was receiving on account of rent. From the annual demand and collections register of shops / plots from the cases detailed below it is suspected that the shops had been sub letted at higher rents by the original tenants as no deed/ agreement papers in these cases were put up to audit.

Reasons for substituting the names of new person in place of the original tenants were not explained during course of audit. There appears to be chances of sub ^{letting} in such cases.

(1) As per records, shops No 5 had been rented out to Shri Kartar Singh a resident of Ropar. But as per application of Shri Ramesh Kumar dated 28.2.75 the latter had intimated to the committee that Shri Kartar Singh never occupied the shop and he was actually occupying the shop. The shop was rented out to Shri Kartar Singh @ Rs 5p.m and the committee allotted the shop to Shri Ramesh Kumar @ Rs 9/- p.m. It is possible that Sh. Ramesh Kumar might be paying higher rent to Shri Kartar Singh. The matter needs looking into by the authorities the factual position may be intimated to this department.

(11) Shri Krishan Kumar Harinder Kumar were occupying a plot on which they had constructed a shop and were paying an annual rent @Rs 54/- P.A. But in the year 1974-75 their name was not brought forward and in their place the name of Shri Bal an Awasthi appeared who started paying the rent.

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@Rs90/- P.A. No deed was executed in this case .
It is suspected that the shop had been sub-
letted by the original owners . The matter needs
looking into by the authorities . The factual
position may be intimated to this department .

(iii) M/S shanti Store near Anaj Mandi was
occupying a plot @ Rs 83-29 per annum during
1973-74 But during the year 1974-75 the name of
subhash store appeared who started paying rent @
Rs 679.92 per annum . M/S shanti store had also
to pay dues of Rs 83.29 on account of rent but these
were neither realised nor carried forward . Besides
showing the deed papers , recovery of Rs 83.29 may
also be effected .

(iv) During the year 1974-75 the plot No 5
on which a shop had been constructed was in the
possession Mahabir Janta store @Rs 339.96 P.A but
durint the same year of at the same rent the plot
was shown in the name of Madan Lal Tek Chand Jain.
It is suspected that the original allottee
had sub letted the shop." The committee should not
have accepted the jain brothers as its tenants
on the same rent . The matter needs looking into
and factual position intimated to this department.

(v) Shri Kala singh had been allowed to
construct shops on two plots vide serial No 56
and 61 of D&C register during 1974-75 . This
amounted to a special favour to one person .
This needs to be justified .

(vi) Sh Mehar Chand was occupying a plot
near the jogindra central co-operative Bank
@ Rs 40-50 P.M during the year 1974-75 . But his
name did not appear in the year 1975-76 and there
after . Name of the person with relevant deed
papers and upto date particulars of recovery to
whom this plot was further rented may be pointed
out at the next audit .

(vii) Shri Mansha Ram was occupying a plot
@22/- P.M during the year 1975-76 vide sr.No
58 page 78 of D&C register . But thereafter
his name did not appear in the record. Further
leasing out of this plot, with complete recovery
particulars may be intimated .

(viii) Sh Nasib Chand was occupying a plot /
shop vide serial no 9 page 92- @Rs 100/- per
annum. But in the month of January , 1977 the
name of shri Mohan Lal had been added in palce
of Nasib chand. Since the shops are not leased /
rented out for a broken period of a year, it is
suspected that Shri Nasib chand had sub letted
the shop to Shri Mohan Lal . The committee instea-
-d of accepting the later as its tenant should
have got vacated the shop from him or higher
rent should have been charged from him . This
has resulted into a rerunning loss to the commit-
-tee . The matter needs looking into and
factual position intimated to this department .
The committee should also consider the
desirability of enhancing the rent in this case .

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as well as similar other cases .

(ix) The municipal committee had rented out a shop in Anaj Mandi , near the sader Gate to Shri Rewail sing @ 354-20 per annum. But during the year 1977-78 the name of Shri Har chand Singh (Radio dealer) appeared in palce of shri Rewail singh @ 1200/- per annum. It is suspected that shri Rewail singh never occupied the shop and had subletted it to Radio dealer Sh. Har chand singh since the very beginning at Higher rent as no deed/ agreement papers, manner in which Sh. Har Chand became tenant of the committee and whether there were other bidders also were not forthcoming there were other from the record . Thus it appears that Shri Har Chand was paying higher rent to Rewail Singh and at least to the extent of Rs 1200/- which he started paying to the committee later on (when he became direct tenant of the committee) The concerned municipal official remained negligent in checking the sub letting. . When there was a hue and cry about this subletting of municipal shops the tenancy of Sh . Rewail Singh was abolished and the Radio dealer was accepted as tenant . Since Sh Har Chand singh started to pay Rs 1200/- P.A rent to the committee it is probable that he might be paying the same rent to the real tenant . The matter may be looking into by the authority and factual position intimated to this department .

(x) Shri Nand singh was occupying a municipal shop @ Rs 69.12 per annum upto 1976-77. But during 1977-78 the shop was shown rented to Keshav Ram chander Mani @ Rs 240/- P.A .The relevant papers allotting the shop to keshave Ram chander Mani. were not put up nor auction papers etc were forthcoming . It is suspected that the shop had been sub letted much earlier and shri Nand singh was charging higher rent . The matter needs looking into by the authorities and factual position intimated to this department at an early date :-

(xi) Shri Mangal singh was occupying a shop @ 72/- per year prior to 19 77-78 . But during 1977-78 the name of shri Prem chand was appearing , in place of the former and he started paying rent @ Rs 240/- per annum. Since no relevant papers with regard to renting the shop to Shri Prem chand, were forthcoming, it is suspected that he might be a sub lettee of the shop for quite sometime past. The lettee of the shop for quite sometime past. The matter may be investigated and factual position intimated to this department at an early date .

(xii) Shri Bhupinder kumar was occupying a shop during 1976-77 vide serial No 46, page , 96 at the annual rent of Rs 75/- But during the year 1977-78 the name of shri Data Ram appeared against the name of sh Bhupinder Kumar and he started paying rent @ 567/- per annum .It is suspected that sh . Bhupinder had sub letted the shop to the latter since quite some time past and there had been a loss of revenue to the committee . Tr

(154)

matter may please be enquired into and case dealt further in the light of factual position .

(b) Renting of shops to wine contractors and sub letting of shop known as hotel attached to wine shops (Shop No 4.)

5 shops constructed on Ropar Road known as shop No 1,2,3,4 and 5 are rented out to shops to English wine contractors and two to country wine contractors) Shop No .4 which is meant for Hotel is also rented to those contractors . During the year 1974-75 all these five shops were rented at an annual rent of Rs 421/- and in the year 1978-79 Rs 650/- per annum .

But the wine contractors used to earn a monthly rent of shop No 4 known as hotel to the extent of Rs 450/- per month whereas they paid Rs 650/- per month of all the shops to the committee

It is believed that the outgoing and incoming contractors had some mutual understanding and the shop (No 4) was never vacated . This fact was perhaps established in a magisterial enquiry held in the year 1978-79 . The laxity on the part of municipal authorities has certainly put the committee in loss as they were already knowing the commercial value of the shop . The best course for the committee would have been to auction this shop itself only . Now in the best interest of the committee , it should auction shop No . 4. on year to year basis so that the contractors should not sublet the shop . Action taken in the matter may be intimated to this department at an early date .

(c) The committee appointed to report the sub letting cases .

A sub committee was appointed to find facts of sub letting of municipal shop & to make its recommendations to the committee . The sub committee while giving its report on 14.3.78 submitted that all the encroachments and sub lettings in subzi Mandi area be vacated and did not make individual mention of encroachment / sub letting . The general committee vide its meeting held on 27.3.78 made a reference of sub-committee's recommendations to get the encroachments from the position stated above it , appears that cases of subletting of municipal shops were on a large scale . It is however not clear as to why cases of encroachments sub letting were not specifically pointed out . The position is brought to the notice of Govt for taking such action as may be deemed fit .

@vacated

29. Actual payee's Receipts . The under-mentioned payments were made but its actual payees receipts had not been obtained which may be obtained now and compliance shown at next audit

Vr.No.&Date of payment	Amount	To whom paid
21.3.75	117.90	Assistant Project officer MAFAL Nalagarh on a/c cost of cement .
14of6.5.76	2102 -59	SDO (B&R)P.W.D Nalagarh on a/c of cost of 10 drums of litumen.
24of14.4.77	602.00	S.D.O P.WD on account of Hire charges of Road Roller
30of28.12.76	43.20.66	Paid to H.P. Agro Industries Corporation Nalagarh. Nobody had signed the cash memo from that officer and the Revenue stamp affixed was also simply crossed .

30 Excess payments to employees . With the introduction of 12½ compensatory city allowance wef 1.1.77 the C.A to the employees of the committee should have been restricted to 12½% of pay of what that the employees were getting on this account on 31.12.76 . But the undermentioned employees were given C.A more than 12½% of pay or what they were getting on 31.12.76. The excess amount paid may there fore be recovered and compliance intimated to this department .

No Name of employee.	Amount paid in excess .	Remarks
Sh. Tarsem Lal .	Rs 14.40 7-20	In Dec. 76 he was being paid @ Rs 26.40 whereas from 1/77 he was bill paid @ Rs 27-20 .
" Ved Raj	28.80	The amount should have been restricted to the position as on 31.12.76 .
" Daya Kishan	28.80	
" Amir Dass	21.60	-do-
" Prem Dass	19.20	-do-
Smt Anri	19.20	-do-
" pyari	19.20	-do-
" Rakho	19.20	-do-
" Vimla .I	19.20	-do-

Total - 196.80

31. Objection statement :- It has been forward for disposal in advance of this audit note .

32. Conclusion :- There should be supervision in order to plug the leakage of income of octroi, Teh Bazari and other income . paragraphs 9,14(a) . 14(b) 16 and 21 require special attention .

Assistant Examiner ,
Local fund Accounts ,
H.P.Simla- .

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ix 'A'

(Referred to in para 4 of the Audit and Inspection note on the accounts of Municipal committee, Nalagarh, for the period 4/75 to 3/79 .

Details of Audit Fee :-

	No of Auditors.	Rate of A/F per day .	No of days .	Days .
30 to 30	One S.A	50.00	3	150.00
30 to 30	-do-	50.00	1	50.00
30 to 30	-do-	50.00	6	300.00
30 to 30	-do-	50.00	5	250.00
30 to 30	-do-	50.00	1	50.00
30 to 30	-do-	50.	6	300.00
30 to 30	-do-	50.00	5	250.00
30 to 30	-do-	50.00	4	200.00
30 to 30	-do-	50.00	2	100.00
30 to 30	One S.A & One J.A	70.00	2	140.00
30 to 30	-do-	70	1	70.00
30 to 30	-do-	70.00	5	350.00
30 to 30	-do-	70.00	1	70.00
				<u>Total :- 2280.00</u>

(Rupees Two thousand two hundred eighty only)

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Appendix 'C' referred to in para 10(b)

Receipt No & date	Barrier No if any.	Name of article imported .	Qty.	Rates charge- able	Amount charged.	Short recover- ry .	Remarks .
553/77 dt 9.1.76		Marble chips	8.5. Qtl.	1.40+ 50% surchar- ge(17.85	4.50	13.35	Octroi on marble chips was recover- able @ Rs 2.10 per quintal where as octroi had been realised @ Rs 0.25 per quintal from Sh. Puran chand Jain Excise and taxation inspector, Nalagarh .
88/222 dt. 11.2.77		Mungra	10kg	2.80+ 50% S/C	0.21	21	Item No 13-B of the schedule refers.
98/219 dt 10.2.77		Cloth	40kg	-do-	1.40	0-26	Burma cloth house Nalagarh Qty of 40 kg overwritte to 35 kg -
136/219 dt.12.2.77		Cloth	15kg	-do-	0-32	0 -31	Inder Kumar Qty of 15 kg overwritten to 7 1/2 kg .
145/219 dt.12.2.77		Biris	Rs170/-	2%	Rs 10	1-00	The amount of Rs 170/- was over written to Rs 137/- Sh praveed Mohammed imported the Biris cutting was also made on the jinswar .
149/47 dt. 14.9.77		Bran(Chokar)	3.5. Qtl	Rs 1/- p. Qtl 50+ S/C	2.63	2.62	The amount of Rs 5.25 was first realised and later on changed by overwriting in ink to Rs 2.63 cutting was also made in the octroi supdt, Cash book and jinswar. Name of importer, Mchal Bal Kishori Lal .
117/144 dt 21.3.78		Firewood(Balan)	90 Qtl	0.09 p-Qtl+ 50%	0.50	11-65	Sh. Anrik Singh brought the firewood from Bopal in Truck No. 7581 .

M/S Bansal Timber House, Nalagarh brought timber from kot khai by truck. Truck can not be hired from kotkhai to Nalagarh for simply carriage of 15 Qtl wood. It is suspected that full truck loan of wood was brought but octroi was evaded. Again the Muharrir made an attempt to change quantity. of 15 Qtl to 15½ with ink like this C-15 Qtal & later on this was corrected like this (15-) The changes were made in ink.

99/153 dt 9.3.78	4	English wine	Rs1380/-	5% 63% 6½	M/S sat pal & Co Brought English wine worth Rs 1380/- and later on the amount was changed to Rs 1260/-
72/200 9.5.78	5	Sugar	1.90 Qtl	2½+ 50% S/C 2.85	Short recovery from Mohal Lal Kishori Lal.
21/1 9.5.78	6	Raya	2½ Qtal	Rs1/-p. Qtl+ 1.50 2.63 S.C	The quantity of 2½ over written to 1½ qtl and surcharge was also not realised.
89/1 11.5.78	6	Karyana	60½ 40½	Rs4/- 3/- Rs3/- per Qtal +S.C	2.40 Short realisation due to wrong rates.
125/1 13.5.78	6.	-do-	12 Qtl	Rs1/-= p.Qtl.	10½ 2/- Rs 12/- were first realised quantity was reduced to 10 after which Rs 10/- and amount too was changed to Rs 10/-

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86/3 11.5.78	4.	Grams	2.75 Qtl.	1/-	1-75	1/-	Quantity and amount were changed to 1.75 Qtl and Rs 1.75 respectively .
115/90	1	Bari and loffes	4 1/2 kg 10 kg	5/- 8/40	1-14	0.46	There were huge overidritings on the figures of amounts and progressive total of any on 13.5.78 wrong rates were applied .
92/110 19.9.78	1	Biris	--	2%	0-87		Sh Rameshwar Dass brought 25 kg biris and octroi was paid by him as Rs 0-50 whereas octroi is realisation on cost @ Rs 2%. The cost of 25 kg biris may be ascertained and correct octroi realised and credit particulars intimated to this department .
16/93 10.9.78	1	Cloth	50 kg	Rs 6/-+ 50% S.C p .Qtl .	1.05	3.45	Short realisation Later on somedody wrote word 'old below the quantity of cloth in ink .
62/93 12.9.78	1	Biscuits	58 kg	8.40 p. Qtl +50% S.C	1.84	5.46	short realisation .
105/103 12.9.78	1	Thread cotton	20 kg	Rs 4/- +2/- S.C p. Qtl .	0.60	0.60	
3/92 16.9.78	6	Black jiri	30 kg	4/- p. Qtl	1.35	0.45	
8/166 9.12.78	5	oranges	80 kg	11.22		1.20	Short recovery due to overwriting on quantity to 40 kg .

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Wood

3-50

0-35

100/372 10.3.76	-	Bamboos	3.5.Qtl	-do-	0-50	1-34	-
12/243 13.12.76	6	Maize	9 Qtl	0.54	0.54	Qty overwritten to 6 Qtl . 10.44	
65/1 11.5.78	6	Oil	6tins	Rs3/- p. Qtl +50% S.C	-	4.73	The item of 6 tins of sarson oil was deleted from the receipt and octroi was realised on the remaining items only from M/S Baboo Ram Pyare Lal .
190/128 12.5.78	-	Wood (Mochha)	40Qtl	Rs 1/- p. Qtl +50% S.C	5.40	54.60	Octroi was evaded as the wood (Mochha) the rate which are higher was changed to wood -----(Balan) by overwriting .

Grant Total: 122.46

(161)

Endst No v(9)-Fin)LAD)Vol-II I

Copy forwarded for information and necessary action to:-

24 OCT 1980

(1) The President, Municipal Committee Nalagarh, Distt Solan, With the request that an annotated copy showing the action taken on the Audit Note may please be sent to this department at an early date.

2. The Under Secretary (LSG) to the Govt of H.P. Simla- 2.

3. The Deputy Commissioner, Solan (H.P.)

4. Sh. Bhagi Rath Sharma, S.A. C/O

.....

Assistant Examiner ,
Local fund Accountst ,
H.P.Simla- 2.

Appendix 'B' Referred to in para 5 of the Audit & Inspection Note

Municipal Committee H. LAGARI

Statement of Grants Received from H.P. Government during the years 1974-75 75-76 76-77 77-78 78-79

Designation of sanctioning authority.	Purpose of grant.	Date of credit in M.C. fund.	Amount of grant in aid received.	A. spent against the work with date of final payment.	A. of Exp. debitable to grant.	Unspent balance on 31.3.79.	Whether unspent amount refunded to Govt.	Utilization Certificate No & date	Exp. not admitted in audit.	Remarks
(10) (plan) 5-76	Deputy Sec. LSG Simla.	Const./tarri- ing of roads.	31.3.75	1974-75 Rs10000/-	16197-15	Rs10,000/-	Nil nil	No.735/MC 29.8.77	16197.15	The work was completed on 27/4/77
-do-	(i) Const of urinals & latrines (ii) o/o drain/ street ward No.5	31.3.75	Rs10225/-	11493/-	Rs10225/-	Nil Nil		No.2975/MC 26.8.76		
(e)(10) 7/7 (Non plan) 25.3.75	-do-	Tarrying of roads of both bazars.	31.3.75	Rs6800/-	13359-91	Rs6800/-	Nil Nil	No.745/MC 31.8.77		Refunded to Govt on 4.1.78.
-do-	(i) o/o boundary wall around crematorium (ii) construction of 4 NO stalls on Popar road.	31.3.75	Rs9518/-	10159.84	Rs9518/-	nil nil		No.2977/MC/ 26.8.76		
-do-	-do-	-do-	Rs10482/-	13739/-	Rs10482/-	nil nil		-do-		
L-9 (Dev) 25.7.75	D.C. Solan	C/o flush latrine block	31.3.75	Rs4000/-	13778/-	Rs4000/-	nil nil	No.2982 d/26.8.75		
(10)-65/ 25.3.76	Under Sec. (LSG) H.P. Simla.	1.o/o. street from house of Ramji Dass upto house Bhuppa Ram.	31.3.76	1800-00	1425-55	Rs1000/-	nil nil	No 737/MC 29.8.77		
		2. Street from Purana bazar to house parmanand	-do-	900/-	1450-91	Rs900/-	nil nil	-do-		
		3. Street from water tap upto house Moras	-do-	700/-	800-11	Rs700/-	nil nil	-do-		
		4. Chowk old grain market	-do-	3000/-	4010-80	Rs3000/-	nil nil	-do-		
		5. Street from Baghu Ram to house Kundal Lal	-do-	2000/-	2023-10	Rs2000/-	nil nil	-do-		