

Audit and Inspection Note on the account of Municipal Committee, NALAGARH, District SOLAN, (Himachal Pradesh).

Period : 4/83 to 3/85.

Part-I.

1. Last Audit Note :- (A) Following audit paras of the audit notes remained outstanding. Immediate action may be taken to settle the e outstanding audit paras and compliance reported to this department :-

(a). Audit Note for the period from 1950-51 to 1951-52 :-

- (i). Audit Para No. 6(a) (v). Unsettled.
(ii). Audit Para No. 6(a) (vi).. Unsettled.

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

Audit Paras Nos. 7(ii)/2-15 unsettled.

(c). Inspection Note of the Assistant Examiner, dated 13.9.57 :-

Compliance not made.

(d). Audit Note for the period from 10/64 to 9/65 :-

Para 8(ii)(B).. Unsettled.

(e). Audit Note for the period from 10/65 to 3/73 :-

Audit Paras Nos. 9, 10(c), 10(iv), 10(g), 11(a), 11(c), 11(e), 12, 16(a), 16(g), 16(h), 16(j), 16(k), 18, 19(c), 21(e), 21(g) & 23(b), remained Unsettled.

(f). Audit Note for the period from 4/73 to 3/74 :-

Audit para No. 7, 8, 10, 11, 14, 16, 17, 18(ii), (iv) & (vii) remained unsettled.

(g). Audit Note for the period from 4/74 to 3/79 :-

Audit Paras Nos. 9(i), iv, v, vi, vii, viii, ix, x, 10, 11, 13, 14(ii), 14 xix, 14 xx, 14(d), 1, 11, 14 C, 15 a, c, 16, 17, 20, 23, 24, 25, 27, 28 & 29 remained unsettled.

(h). Audit Note for the period from 4/79 to 3/80 :-

Audit paras Nos. 6(a) (b) (c), 8, 12(a), 12(b), 12(d), 12(e) & (f), 12(g), 14(d), 15(a), 15(b) & 16 remained unsettled.

(i). Audit Note for the period from 4/80 to 3/82 :-

Audit paras Nos. 6, 7, 8 (partially settled), 9, 10, 12(b), 13, 15(d), 16(a), 16(b), & 17 remained unsettled.

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(j). Inspection Note of the Assistant Examiner, dated 20.1.81:-

Para No. 11, iv, vi, vii, viii, ix, x, xi, xii, xiii & xiv remained unsettled.

(k). Audit Note for the period from 4/82 to 3/83 :-

Audit Para No. 5, 6(a) & (b), (c), 8, 9, 10(a) (Partially settled), 11 (Partially settled), 12(a), (b) (c) (d), (e), 13, 14(a) (b), (c), (d), remained unsettled.

(l). Old Objection Statements :- Following items of old objection statements remained outstanding. These may be settled, at an early date.

<u>Period.</u>	<u>Pending Item Nos.</u>
4/74 to 3/79	9, 11 & 14.
4/79 to 3/80..	5, 6 & 8.
4/80 to 3/82..	Not put up.

(B). Settled Audit paras :- Following audit paras were settled during the course of present audit :-

(a). Audit Note for the period from 4/57 to 3/58 :-

Audit Paras Nos. 13 and 14.

(b). Audit Note for the period from 4/63 to 9/64 :-

Para No. 12(g).

(c). Audit Note for the period from 10/64 to 9/65 :-

Para No. 17 only.

(d). Audit Note for the period from 10/65 to 3/73 :-

Paras Nos. 10(d)(11), 16(f), 16(g), 16(j), 19(c), 21(d), (f), 28(a)(b)(c), 36 (a), (b) & 37.

(e). Audit Note for the period from 4/73 to 3/74 :-

Paras Nos. 5(b)(iv), 18(i), 18(v) & 18(viii).

(f). Audit Note for the period from 4/74 to 3/79 :-

PARAS Nos. 5, 6(a), 7 & 9(111).

(g). Audit Note for the period from 4/79 to 3/80 :-

Audit Para No. 5.

(h). Audit Note for the period from 4/80 to 3/82 :-

Audit Paras Nos. 5, 8 (partially settled).

Paras Nos. 11, 12(d) & 15(e).

(i). Audit Note for the period from 4/82 to 3/83:-

Audit Para Nos. 7(b), 10(partially settled) and 11(partially settled).

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PART-11.

2. Present Audit :- The present test audit and examination of the accounts for the period from 4/83 to 3/85, the results of which are set forth in the succeeding paragraphs was conducted by Sri Dhani Ran, Senior Auditor, with effect from 30-12-1985 to 3-4-1986. The accounts for the months of 5/83, 9/83, 10/83, 3/84, 6/84, 9/84, 12/84 & 3/85, were subjected to detailed check. The record required in audit was duly put up except that mentioned in the relevant paragraphs, hereinafter.

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

	1983-84	1984-85.
Opening Balance..	Rs. 2,63,854-48	Rs. 2,73,080-54
Income..	Rs. 6,61,929-09	Rs. 8,08,519-51
Total..	Rs. 9,25,783-57	Rs. 10,81,600-05
Expenditure..	Rs. 6,52,703-03	Rs. 6,97,094-96
Closing Balance..	Rs. 2,73,080-54	Rs. 3,84,505-09

(b). The funds of the Committee had been kept in State Bank of Patiala, Nalagarh in saving Bank account, Post Office, Nalagarh, and in Personal Ledger Account in Govt. sub-Treasury at Nalagarh.

(c). The Committee had to repay a loan of Rs. 26,000-00 as on 31.3.85.

4. Audit Fee :- The audit fee due worked out to Rs. 2100-00 (Rupees Two thousand one hundred only), as per details contained in the Appendix 'A' attached to this audit note. The Assistant Treasury Officer, Nalagarh, was requested vide Senior Auditor's requisition No. 1(a), dated 3.4.86 to credit the amount under head "065-Other Administrative Services-C-Other Services; Fee for Govt. Audit, (H.P.)" by means of book transfer from the Personal Ledger Account of the Municipal Committee, Nalagarh, under intimation to this department.

5. Government Grants :- (a). Grants, as per details given in Appendix "B" attached to this audit note were received by the Committee during the period prior to 1.4.83, and were utilised during the period from 1.4.83 to 31.3.85.

(b). The unspent balance of Rs. 4,232-00 of grant at Sr. No. 5 for the year 1980-81, was not refunded to Govt. The needful be

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done now and compliance shown at the time of next audit.

(c). The grant at Sr.No.26 for the year 1982-83, was lying unspent. However, the extension for the utilisation of the grant was obtained from Government upto 31.3.1987.

(d). Grants, as per details given in Appendix "C" attached to this audit note, were received by the Committee during the period from 1.4.83 to 31.3.85. The Committee may ensure that these grants are utilised in accordance with the terms and conditions of the sanctioning letters of grants, and unspent balances of grants may be refunded to the Government forthwith. According to condition No. 8 of the grant sanctioning letters, the work must be commenced within one year of the date of the receipt of the particular grant and executed strictly according to the approved plans and estimates, and completed within two years. These grants may be utilised immediately, and unspent balances may be refunded to Government.

(e). Grants, as per details given in Appendices "D" and "E" attached to this audit note, were received by the Committee, on account of abolition of Octroi in Himachal Pradesh, for sustaining the normal activities and in respect of Pay and allowances of surplus Octroi staff for the years 1983-84 and 1984-85.

6. Arrears :- (a). Rents of Municipal Shops and Plots :-

A sum of Rs. 18,492-92 was outstanding as on 31.3.85, as arrears of Rents of Municipal Shops and plots as per details given in Appendix "F" attached to this audit note. Immediate steps should be taken to effect the recoveries and progress of collection of arrears made may be intimated to this department from time to time.

(b). A sum of Rs. 12,016-50 was outstanding as arrears on 31.3.85 as per ~~miscellaneous~~ entries in the miscellaneous Demand and Collection Register (i.e. Canteen bus Adda, Cigarette stand bus Adda etc.) as per details given in Appendix "G" attached to this audit note. Immediate steps should be taken to effect the recoveries, and compliance shown at the time of next audit.

(c). Octroi :- A sum of Rs. 4135-40 was outstanding as arrears of Octroi against the different departments, as per details

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given in Appendix 'H' attached to this audit note. Immediate steps should be taken to effect the recoveries and compliance shown at the time of next audit.

7. Food Licences :- (a) Non-Renewal of Food Licences :-

The shopkeepers had not got renewed their food licences for the years 1983-84 and 1984-85, as per details given in Appendix 'I' attached to this audit note. Necessary steps may be taken to renew the food licences of the shopkeepers and compliance may be shown at the time of next audit.

(b). Maintenance of Food Licences :- The Registers of food licences were not maintained on the printed prescribed forms L-1 and L-2, but these registers were maintained in manuscript form. The omission should be accounted for and supplied at the time of next audit.

(c). During the course of audit, it was observed that there was fall in income from the issue of food licences, vide instances given below, which needs justification. Necessary steps may be taken to increase the income and compliance may be shown at the time of next audit :-

<u>Year.</u>	<u>No. of Licences issued.</u>
1982-83.	132
1983-84	89
1984-85	124

8. Issue of Cycle Tokens :- During the course of audit it was observed that there was fall in income from issue of Cycle tokens, vide instances given below. Necessary check should be exercised by the Committee, and reasons for the fall of in income may be intimated to this department:-

<u>Year.</u>	<u>No. of Cycle Tokens issued.</u>
1982-83	500
1983-84	295
1984-85	295

9. Cattle Pound :- A sum of Rs.3-00 was realised from Sri Gopal vide G-8 No. 73/7 dated 24-9-84, but Rs.2-00 only were accounted for. Thus Rupee one was short credited, which may be credited now and compliance shown at the time of next audit.

10. Teh Bazar Fee :- (a). In the following cases, the
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amounts were short credited, which may be credited now, and compliance shown at the time of next audit.

R-4 receipt Nos.	Date.	Amount Realised.	Amount credited.	Amount less credited.
93/107 to 95/107.	14.3.85.	534-40	533-40	1-00.
146/109	14.6.84	10-70	10-40	0-30
35/114 to 41/114.	13.9.84.	233-90	233-30	0-60

Total :- Rs. 1-90.

(b). A sum of Rs.76-00 was short realised from Sh. Ram Parkash S/o Kanshi Ram, Halwai, Nagarn on account of ten bazari fee for the months of 12/82 and 1/83 in respect of a plot of land 19 yards, which may be realised now and compliance shown at the time of next audit.

(c). Bus Parking Fee :- (i) A sum of Rs.2-00 was short credited on account of bus parking fee as detailed below, which may be credited now and compliance shown at the time of next audit.:-

Receipts Nos.	Date.	Amount Realised.	Amount Credited.	Amount short credited.
171 to 200 109	10.3.84.	Rs. 164-00	Rs. 162-00.	Rs. 2-00.
1 to 52 110				

(ii). In the following cases, the bus parking fee appeared to have been short realised/credited, which may be realised/credited now and compliance shown at the time of next audit :-

Date.	Total Number of Totes.	No. of missing Routes.	Balance No. of Routes.	Amount due.	Amount credited.	Amount short credited/realised.	Remarks.
8.5.83.	93	6	87	174-00.	152-00	22-00.	Bus Parking fee @ 2/- per bus.
1.9.83.	94	11	83	166-00	148-00	18-00.	-do-
2.9.83.	94	-	94	188-00	160-00	28-00.	-do-
3.9.83.	94	-	94	188-00	160-00	28-00	-do-
4.9.83.	94	12	82	164-00	144-00	20-00.	-do-
5.9.83.	94	10	84	168-00	152-00	16-00	-do-
18.9.83	94	9	85	170-00	156-00	14-00	-do-
17.3.84	100	16	84	168-00	166-00	2-00	-do-
19.6.84	105	20	85	170-00	160-00	10-00	-do-
25.6.84	105	16	89	178-00	172-00	6-00	-do-
22.9.84	105	17	88	176-00	172-00	4-00	-do-
23.9.84	105	20	85	170-00	162-00	8-00	-do-
9.12.84	105	22	83	166-00	162-00	4-00	-do-

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				Rs.	Rs.	Rs.	
30.3.85	105	17	88	176-00	174-00	2-00	Bus Parking fee @ Rs.2/- per bus.
19.10.83	94	-	94	188-00	154-00	34-00	No detail of Missing times pointed out.
23.6.84	105	-	105	210-00	176-00	34-00	-do-
24.6.84	105	-	105	210-00	168-00	42-00	-do-
18.6.84	105	-	105	210 210/-	148-00	62-00	-do-
16.3.85	105	-	105	210-00	180-00	30-00	-do-
17.3.85	105	-	105	210-00	178-00	32-00	-do-
18.3.85	105	-	105	210-00	176-00	34-00	-do-
23.3.85	105	210	105	210-00	172-00	38-00	-do-
24.3.85	105	-	105	210-00	176-00	34-00	-do-
21.3.85	105	-	105	210-00	168-00	42-00	-do-

11. Telephone Register :- (a) Vr.No.23 of 10/83 for Rs.92-00:-

During the course of audit, it was noticed that the payments on account of Private calls were being made out of Municipal fund, as per instances given below. The charges on account of private calls may be made good from the concerned persons in respect of entire period from 4/83 to 3/85, and compliance shown at the time of next audit. Besides, the purpose of official calls was also not being clearly mentioned in the telephone register. The purpose of calls may be indicated clearly to verify the genuineness of the calls made and the charges paid therefor :-

Telephone No.	Date of call.	Place and Phone No. at which call booked.	Amount paid for the call.	Remarks.
			Rs.	
MLG. 28	3.8.83	PA 2588	8-00.	
28	30.8.83	Ynr. 3292.	16-00.	
28	16.10.84	MLJ 26	1-00.	
28	25.10.84	MLJ. 26	1-00.	
28	30.10.84	RPR 218	1-00.	
28	25.10.84	SM 5483	2-00.	
28	22.1.85	MLJ 32	1-00.	
28	29.2.85	KSU 9	2-00.	
28	16.3.85	DPUR 52	2-00.	

(b). Telephone Register of Telephone No.28 :- From the perusal of the telephone registers of Telephone No.28 of Municipal Committee, Nalagarh, it was observed that the following calls were made for private purposes, but the credit of the amounts on account of private calls charges was not pointed out during audit. The same may be shown at the time of next audit :-

Telephone No.

Amount

Telephone No.

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Telephone No.	Date.	Telephone number and place at which call made.	Remarks.
MLC 28	7.6.83	Arkl 41	Private.
" 28	29.6.83	MLC 26	-do-
" 28	15.11.83	RPR 218	-do-
" 28	11.1.84	RPR 218	-do-
" 28	24.2.84	Ynr. 3292	-do-
" 28	28.5.84	CH 21350	-do-
" 28	5.6.84	MLJ 22	-do-
" 28	7.6.84	RPR 555	-do-
" 28	14.8.84	Ynr. 3292	-do-
" 28	9.11.84	MLJ 22	-do-
" 28	7.12.84	85	-do-
" 28	7.12.84	DEUR 85	-do-
" 28	11.12.84	DEUR 58	-do-

(c) Telephone Register of Telephone No. 15 :- During the course of audit, the telephone register of telephone No. 15, was not made available, for applying necessary check with the result the correctness of payments made on account of telephone charges could not be verified in audit, vide instances given below. The telephone register may be made available at the time of next audit for applying necessary check :-

Vr. No.	Date.	Amount paid.
19	6/84	Rs. 104-00.
28	12/84	Rs. 83-00.
47	3/85	Rs. 77-00.

12. Irregularities in Payments :-

- (a) Vr. No. 30 of 5/83 for Rs. 30,478-25
 Vr. No. 42 of 7/83 for Rs. 2,519-35
 and Vr. No. 53 of 10/83 for Rs. 4,800-00.

Total :- Rs. 37,797-60.

A sum of Rs. 37,797-60 was paid on account of purchase of cement (40 M. tonnes) to The Manager, cement Corporation of India Ltd; Rajban. The above expenditure called for the following audit observations, which may be attended to :-

40 M. Ton. Cement @ Rs. 765-96 per M. Tonne.	Rs. 30,638-40.
(2) 500	Rs. 2,144-69.
S.T. 7%	Rs. 214-47.
Surcharge 10%	Rs. 32,997-56.
Total :-	Rs. 2,108-00
Less Rs. 52-70 Freight @ Rs. 52-70 per M. Tonne.	Rs. 30,889-56.
Amount Net payable..	...

But, the payment was made as under to Cement Corporation of India Ltd. Rajban vide :-

Bank draft No. 42733, dt. 1.6.83..	Rs. 30,478-25.
Bank draft No. 714978, dt. 27.7.83 for	Rs. 2,519-35.
Total amount paid..	<u>Rs. 32,997-60.</u>

The amount payable was Rs. 30,889-56, as per bill of the Cement Corporation of India Ltd. Rajban, whereas the Municipal Committee, Nalagarh had paid Rs. 32,997-60, resulting into excess payment of Rs. 2,108-04 as under. The amount excess paid i.e. Rs. 2,108-04 may be recovered, immediately, under intimation to this office.

Amount paid	Rs. 32,997-60.
Amount payable..	<u>Rs. 30,889-56.</u>
Amount excess paid.	<u>Rs. 2,108-04.</u>

(11). As per letter No. RCF/SLC/PSO-3, dated 26.5.83, from the Manager, Cement Corporation of India Ltd; Rajban addressed to the Administrator, Municipal Committee, Nalagarh, the price of the Cement was per M. Tonne F.O.R. destination plus sales Tax Rs. 7.7%, whereas a sum of Rs. 4800-00, was paid to Sh. Sampoosan Singh Pandeer, 2 Paonta Sahib on account of freight charges of 40 M. Tonnes of Cement @ Rs. 120-00 per M. Tonne whereas the freight charges were deducted from the bill @ Rs. 52-70 per M. Tonnes as above. Thus, a sum of Rs. 2692-00 (Rs. 4800- Rs. 2108 = Rs. 2692), as detailed below may be recovered from the Manager, Cement Corporation of India Ltd; Rajban, under intimation to this Department.

Detail :

Paid to Sh. Sampoosan Singh Paonta Sahib freight charges 40 M.T. of Cement @ Rs. 120-00.. Rs. 4800-00.
per M. Tonne vide Vr. No. 53 of 10/83.

Freight charges deducted in the bill @ Rs. 52-70 per M.T. for 40 M. Tonnes. Rs. 2108-00.

Freight charges paid by the Municipal Committee, Nalagarh in excess.. Rs. 2692-00.

(b). Vr. No. 53 of 3/85 for Rs. 340-25 :- A sum of Rs. 340-25 was paid to M/S Ramesh Service Station, Dharam Pur on account of cost of petrol and Moboil, for Vehicle NIA-5 of Administrator Municipal Committee, Nalagarh. The expenditure called for the

following audit observations :-

As per bill, the amount was paid as under :-

47 Lt. petrol @ Rs. 6-05 per liter.	Rs. 324-77.
Mob oil..	Rs. 15-50.
Total :-	Rs. 340-27.

But, the amount was payable as under :-

47 Lt. Petrol @ Rs. ^{6.05} 6.05-00 per Lt.	Rs. 284-35.
Mob Oil..	Rs. 15-50.
Total :-	Rs. 299-85.

Due to wrong calculations, a sum of Rs. 40-42 was paid in excess, as detailed below, which may be recovered or made good by the official at fault, under intimation to this department :-

Amount paid as per bill..	Rs. 340-27.
Amount payable..	Rs. 299-85
Amount excess paid..	Rs. 40-42.

(C). Vr. No. 1 of 10/83 for Rs. 232-00 :- A sum of Rs. 232-00 was paid to M/s Rajputana Metal works, Aligarh on account of supply of Brass Cycle Tokens. The purchase called for the following audit observations :-

(1). The amount of Rs. 2-25 was paid in excess, as detailed below, which may be made good by the official at fault and compliance shown at the time of next audit.

Amount Actually paid as Under :-

Cycle Tokens.. 500	Rs. 120-00
Dog Tokens..	Rs. 60-00.
Packing charges..	Rs. 10-00.
Total :-	Rs. 190-00.
S.T. 10% ...	Rs. 19-00.
Total..	Rs. 209-00.
Postage.	Rs. 23-00.
G. Total :-	Rs. 232-00.

Amount actually payable as under :-

Cycle Tokens..	Rs. 120-00.
Dog Tokens..	Rs. 60-00.
Total :-	Rs. 180-00.
S.T. 10%..	Rs. 18-00.
Total :-	Rs. 198-00.
Packing charges..	Rs. 10-00.
Postage stamps..	Rs. 21-75.
G. Total :-	Rs. 229-75.

Amount paid	Rs. 232-00.
Less amount Payable..	Rs. 229-75.
Amount excess paid..	Rs. 2-25.

(d). Vice department of Personnel (Apptt-11) letter No. Per. (AE-11)-B(8)-1/83, dated the 15th December, 1983, the Himachal Pradesh Government discontinued the payment of fee to the IAS/MPAS officers, for functioning as Administrators of Municipal Committees/MAC's/s.1. Cs w.e.f. 15th December, 1983. During the course of audit, it was observed that inspite of the orders of the Government, the remuneration was paid to the Administrator of the Municipal Committee, Nalagarh, as under, which may be recovered, under intimation to this department :-

<u>Vr.No. and month.</u>	<u>Amount paid.</u>	<u>Particulars of payment.</u>
49 of 3/84.	Rs.525-00.	Paid to Sh. B.S. Jaswal, Administrator M.C. Nalagarh for the period from 15.12.83 to 31.3.84 @ Rs.150-00 P.M.
43 of 7/84.	Rs.450-00.	-00- for the period from 4/84 to 6/84 @ Rs.150-00 P.M.
Total Rs. 975-00		

(e). Vr.No.18 of 9/84 for Rs.4119-95 :- A sum of Rs.4119-95 was paid to M/S Madan Lal Jain, Iron Merchants, Nalagarh on account of supply of Mild steel Bars, but a sum of Rs.1.62 was paid in excess due to wrong totals, which may be refunded into the Municipal fund and compliance shown at the time of next audit.

(f). Vr.No.41 of 6/84 for Rs.1134-00 :- A sum of Rs.1134-00 was paid to M/S Indu Kashmiri Printing press, Shimla, on account of printing charges of election material i.e. electoral rolls of Municipal Committee, Nalagarh. The expenditure called for the following audit observations :-

(i). The quotations were not shown to audit to verify that the printing of electoral rolls was got done at the lowest market rates. The omission may be supplied at the time of next audit.

(ii). The actual payee's receipt was also not shown which may be obtained now and shown at the time of next audit.

(g). Vr.No. 31 of 10/83 for Rs.127-00 :- A sum of Rs.127-00 was paid to M/S Himachal Book Depot, Nalagarh on account of supply of newspapers and magazines in the month of August, 1983. From the perusal of the receipt register of daily newspapers and magazines, it was noticed that in 8/83, 3 number copies of 'Link' magazine were received but the payment was made for four copies of 'Link' magazine resulting in excess payment..

of Rs.5-00 which may be recovered and compliance shown, at the time of next audit.

(h). Vr.No.39 of 10/83 for Rs.408-00 :- A sum of Rs.408-00 was paid on account of charges for collecting of 'gobar' on the occasion of cattle fair, Riali, in September, 1983, but the further disposal of gohar, was not pointed out. The same may be shown at the time of next audit.

(i). Vr.No.40 of 10/84 for Rs.5800-00 :- A sum of Rs.5800/- was debited in the Cash Book on account of payment of festival advance to Municipal employees @ Rs.200-00 per employee on the eve of Diwali. The expenditure called for the following audit observations :-

(i). The budget provision for the festival advance for the year 1984-85, was Rs.2000/- only against which Rs.5800/- were paid. This needs to be suitably explained.

(ii). Sh. Mohinder Singh, daily waged sweeper, was also given festival advance of Rs.200/-. The advance was, however, recovered, but this was against the provisions of rules. In future, no advance may be paid to the daily waged workers.

(iii). No individual account in demand and collection register was kept. It should be maintained now.

(iv). The applications from the employees were not obtained. The omission should be accounted for at the time of next audit.

(j). Vr.No.37 of 6/84 for Rs.458-95 :- A sum of Rs.458-95, was paid to H.P. Agro Industries Corporation Ltd. Nalagarh on account of supply of clutch bearing, Plate Release etc. for tractor. The material was purchased for Rs.208-94, as under :-

Clutch bearing..	Rs.135-00.
Plate Release Liver..	Rs.47-00
Spring..	Rs. 12-00
Total :-	Rs.194-00
S.T. 7%...	Rs. 13-58
Surcharge..	Rs. 1-36
G. Total :-	Rs.208-94
Payment of labour charges.	
for Clutch bearing fitting..	Rs.150-00
Labour charges of fitting of tractor...	Rs.100-00.
Total :-	Rs.250-00.

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It was not understood as to how the H.P. Agro Industries Corporation Ltd. Nalagarh, charges separate charges for clutch bearing fitting and labour fitting charges of tractor, as the clutch and bearing were fitting in the same tractor. This needs to be suitably explained, as the rates charges appeared to be on the higher side.

(k). Vr.No. 21 of 11/84 for Rs.10,606-00 :- xxxxxx

A sum of Rs.10,606-00 was paid to M/s Delhi Bituman Sales Agency, Chandigarh, on account of supply of 20 numbers of bitumen drums. The purchase called for the following audit observations :-

- (i). The quotations of three suppliers M/s Delhi Bituman Sales Agency, Chandigarh, M/s Asha Traders, Chandigarh, and M/s Subash building Store, Manimagra, were obtained by hand simply for completing the formality of calling quotations in order to avoid audit objection.
- (ii). The instructions contained in letter No.FDS-F(6)-5/85, dated the 20th November, 1985 from Deputy Secretary to the Govt. of H.P. (F.&S) may be followed, in future for purchasing Bitumen.

(l). Vr.No. 31 of 5/83 for Rs.1342-20 :- A sum of Rs.1342-20 was paid to M/s Jain & Company, Nalagarh, on account of supply of electric bulbs. No complaint register of street light was maintained with the result that the correctness of the consumption of bulbs could not be verified in audit. Besides, the consumption of bulbs was shown in lumpsum, vide instances given below. The omission may be accounted for at the time of next audit :-

<u>Date</u>	<u>Bulbs shown consumed.</u>
13.5.83..	40
31.5.83	100
25.6.83	50
23.8.83.	100
6.9.83	70
16.9.83	30
27.9.83.	100
4.10.83	50
25.10.83	100
18.11.83	100
25.11.83	50
9.3.84	100
13.5.84	60
23.5.84	50
19.6.84	50

Contd..p..14/-

12.5.84	50
22.5.84.	50
19.6.84..	50
15.9.84..	45
26.9.84	60
24.12.84	60

(m). Purchase of Electric Material :- The electric tubes, bulb, holders etc. were being purchased in piecemeals so as to avoid the procedure of inviting quotations, as per instances, given below. This was irregular. The irregularity should be accounted for :-

<u>Bill No.</u>	<u>Date.</u>	<u>Amount.</u> Rs.	<u>Remarks.</u>
1070	30.6.83.	92-00.	Paid to M/s Jain and Co., Nalagarh vide Vr.No.49 of 10/83 for Rs.644/- on account of supply of Tube Rod size 4".
1101	2.7.83.	92-00.	-do-
1111	4.7.83.	92-00.	-do-
1128.	5.7.83.	92-00.	-do-
1163.	6.7.83.	92-00.	-do-
1168	7.7.83.	92-00.	-do-
1186	9.7.83	92-00.	-do-
305	12.8.83	98-00.	Paid to Enkey Enterprises, Nalagarh vide VL.No.45 of 10/83 for Rs.672-00.
304	12.8.83.	98-00.	Supply of Tube Rod 2".
342	25.8.83	98-00.	-do-
343	26.8.83	98-00	-do-
403	14.9.83.	98-00.	-do-
439	26.9.83	84-00.	-do-
440	27.9.83	98-00.	-do-

(n). Vr.No.42 of 6/84 for Rs.1006-20 :- Rs.514-20 were paid as T.A. and D.A. to Sh. N.K. Kashyap, Naib Tehsildar. (election on account of printing of electoral rolls in respect of Municipal Committee, Nalagarh, but a sum of Rs. 42-75 was paid in excess, which may be recovered and compliance shown at the time of next audit.

(o). Vr.No.42 of 10/83 for Rs.65-00 :-

Non-Maintenance of Repair Register of Tractor :- A sum of Rs.65-00 was paid to M/s Sandeep welding and Tyre repairing works, Nalagarh on account of repair charges of tractor No.HPA-7792, but no account of repairs was kept. A repair register of tractor may be maintained now and compliance

Contd..p..15/-

shown at the time of next audit.

(p). Vr.No.32 of 12/84 for Rs.1169-90 :- A sum of Rs.1169-90 was paid to M/s India Iron Store, Nalagarh on account of supply of sanitary materials for Imlighati and Gurdwara latrines. As per written statement of sanitary inspector dated 20-9-84, the materials of both of latrines were found missing, but no P.I.R. was lodged with the Police to trace the missing materials. The omission may be accounted for.

13. Works :- (a) Construction of Bath room in cremation Ground and Water stand in Idgah :- Vide letter No.LSG(10)-41/80, dated 22.3.81, a grant in aid of Rs.14000-00 was received for the construction of bath room in cremation ground and water stand in Idgah. The sanction of the Government for further extension for utilisation of grant upto 31.3.85 was obtained by the Municipal Committee, Nalagarh. The work was started w.e.f. 1.12.83 and completed on 31.12.83 and the utilisation certificate was issued vide letter No.774, dated 2.11.84. The total expenditure incurred on the work was Rs.9768-00 only. Thus Rs.4232-00 remained unspent, which may be refunded to Government and compliance shown at the time of next audit.

(b). Master rolls :- During the course of audit, it was observed that the ^{work done by the} progress of the labour was not being indicated in the master rolls vide instances given below, with the result the correctness of the amounts paid and the material consumed could not be verified in audit. The omission should be accounted for.

(i). Vr.No.17 of 6/84 for Rs.1848-00 :- Master roll for Development of Park for 5/84.

(ii). Vr.No. 18 of 6/84 for Rs.1732-00 :- Master roll for Construction of Road at Gurdwara Turning for 5/84.

(iii). Vr.No. 19 of 9/84 for Rs.2036-00 :- M.Roll for construction of flush latrine in ward No. 8.

(iv). Vr.No.21 of 9/84 for Rs.2606-00 :- M. Roll for construction of 3 No's shops.

(v). Vr.No. 21 of 9/83 for Rs. 1920-00 :- M. Roll for construction of Chawks of Road around bus stand for 9/83.

(vi). Vr.No. 4 of 10/83 for Rs. 2278-00 :- M. Roll for construction of 3 No:s shops near X Ray Plant for 9/83.

(vii). Vr.No. 5 of 10/83 for Rs. 1098-00 :- M. Roll for construction of Chawks near bus stand for 9/83.

(c). Contract Works :- During the course of audit it was observed that some of the works were got executed through the contractors, vide instances, given below, but the income tax deducted from bills of contractors was still not credited to Income tax department. The needful may be done now. Even the contractor ledgers were not maintained with the result the necessary check could not be exercised on work bills during audit. The needful may be done at the time of next audit.

(i). Vr.No. 15 of 12/84 for Rs. 1342-80 :- Paid to Sh. Ashwani Kumar, Contractor, on account of construction of 11 number stalls on Pinjore road-1st Running bill.

(ii). Vr.No. 16 of 12/84 for Rs. 3271-70 :- Paid to Sh. Rameshwar Kumar, Contractor on account of construction of Reading Room.

(iii). Vr.No. 40 of 3/85 for Rs. 12131-15 :- Paid to Sh. Ashwani Kumar, Contractor on account of construction of 11 number stalls, on Pinjore Road- 3rd Running bill.

14. Payment of Advance of Rs. 7000-00 to Sh. V.N. Sharma, Secretary, vide Vr.No. 3 of 1/81 for Rs. 7,000-00 :-

A sum of Rs. 7,000-00 was paid as advance to Shri V.N. Sharma, Secretary, Municipal Committee, Nalagarh for the purchase of scooter. The payment called for the following audit observations :-

(i). According to Govt. Instructions issued vide memo No. Fin(C)-A(31)-15/78, dated 18.9.78 an advance of Rs. 6400-00 could be paid for the purchase of scooter, but in the above case Rs. 7,000-00 were paid. This was irregular.

(ii). On completing the purchase, Shri V.N. Sharma, was required to execute a mortgage bond on form MPFR 20, given in M.P.F.R. Vol. I hypothecating the scooter in favour of Municipal Committee as security against this advance; but no such

mortgage bond was shown to audit.

(iii). The advance was paid in 1/81, whereas the recovery of advance was effected from 9/81 @ Rs.200-00 per month. The omission should be accounted for.

(iv). The recovery of advance was completed in 8/84, but no interest was realised from him, so far, which was highly irregular.

(v). The interest due on the advance worked out to Rs.1062-00, as per details given in Appendix "J" attached to this audit note which may be recovered from him now under intimation to this office.

15. Irregular Reimbursement of cost of Inadmissible Medicines :-

(a) While checking the medical reimbursement claims of the staff for the selected months, it was observed that the cost of inadmissible medicines was reimbursed in the following cases, which may be recovered or made good by the officials at fault.

Vr.No. & Date.	Amount. Rs.	Name of the employee.	Name of Medicine.	Cost of medicine -e irregularly reimbursed. Rs.
48 of 10/83.	553-00.	Sh. R.P.Chauhan.	Ayobin Tab	2-50
			Maha Majishtkarishta	10-00
			Ayobin	2-50.
			Maha Majishtkarishta	9-50
33 of 3/88	519-00	-do-	Hematrine..	5-60.
48 of 10/83.	553-00.	Sh.TN.Attri.	Polybin Syrup..	11-80
			Lupizyme..	10-65.
44 of 3/85.	742-40	Sh.Kanshi Ram.	Neurophas.	5-50
			Smrita Cap.	4-80
44 of 3/85.	742-40	Sh.Deepak Bassi.	Harbolax..	1-45
			Liv-Up.	11-00
			200 ml. OJUS.	15-10
			200 ml. OJUS.	15-00
			Liv-Up.	4-20.

(b). Incomplete certificate 'A' of Medical Reimbursement Claims :-

During the course of audit, it was observed that while passing the medical reimbursement claims, the necessary checks were not being exercised, as in some cases, the name of the patient and his relationship with the official and even the certificate "A" was not filled vide some instances given below. The needful may be done now :-

Fr. No. 48 of 10/83 for Rs. 553-00 :-

<u>Fr. No.</u>	<u>Name of the claimant.</u>	<u>Amount Reimbursed.</u>
1.	Sh. Mohinder Paul.	Rs. 15-50.
2.	" T.N. Attari.	" 30-15.
3.	" Moukx Keshari Lal.	Rs. 20-65
4.	" Kanshi Ram..	Rs. 22-30.

- (c). Non Maintenance of Register showing expenditure on Medicines, cost of which was reimbursed to the Individuals :-

During the course of audit it was observed that a register showing expenditure on medicines reimbursed to individuals was not maintained as prescribed vide G.I.M. & L.P.O.M. No. 3-14023/1/73, dated 23.6.75. It should be maintained now and compliance shown at the time of next audit.

- (d). During the course of audit it was observed that no joint declarations were obtained and even no certificate of dependency of parents as required under rules were obtained. The needful may be done now and compliance shown at the time of next audit.

16. Contributory Provident Fund :-

- (a) Irregular deduction of C.P.F. :- During the course of audit it was noticed that the C.P.F. from the pay of the employees was being deducted @ 8% instead of 8.33%. For example, see pay bills for 5/83, 9/83, 10/83, 3/84, 6/84, 9/84, 12/84 and 3/85. In future C.P.F. subscription should be deducted at correct rates.

- (b). Related deposit of contribution and subscription of Contributory Provident Fund :-

During the course of audit it was noticed that the C.P.F. deductions made from pay bills were not being credited in time vide instances given below. The omission may be accounted for :-

<u>Month.</u>	<u>Amount.</u>	<u>Date of credit.</u>
	Rs.	
6/83..	2073-80.	11.8.83.
7/83		
8/83	3945-60	24.10.83.
6/84.	2172-60	29.6.84.
3/84.	2090-80	23.3.84.
9/84.	2276-40	26.9.84.
12/84	2331-60	8.1.85.

(c). Vr. No. 28 of 9/83 for Rs. 716-40 :- A sum of Rs. 36-00 was deducted from the pay of Shri Hira Lal, safai Daroga, from his pay for 7/83, on account of C.P.F. deduction. The amount was not accounted for in C.P.F. account. The needful may be done now and compliance shown at the time of next audit.

(d). Vr. No. 49 of 10/83 for Rs. 1000-00 :- A sum of Rs. 1000/- was paid to Shri Prem Dass as advance to defray the expenses of his daughter. The advance admissible was Rs. 975-00 as per rules (Basic Pay Rs. 325/-) but he was paid Rs. 1000-00. The omission should be accounted for.

17. Establishment :- (a). Credit of Government Share :-

The credit of Government share of fee in respect of Shri B.M. Gulati, (Meat Inspector), who performed part time duties in Municipal Committee, and received fees from Municipal fund, as detailed below was not shown to audit. The omission may be supplied at the time of next audit.

<u>Name of official.</u>	<u>Period.</u>	<u>Amount.</u>
Sh. B.M. Gulati.	4/83 to 3/85.	Rs. 1200/- @ Rs. 50-00 per month.

(b). Service Books :- From the perusal of the service books of the employees of the Municipal Committee, the following audit observations are made, which may be attended to :-

- (i). No service verification of the employees was done.
- (ii). Leave accounts were not kept upto-date.

(c). Vr. No. 25 of 12/83 for Rs. 2800-00
Vr. No. 23 of 3/84 for Rs. 2800-00
 and Vr. No. 32 of 7/84 for Rs. 2708-90 :-

The above payments were made to Shri Mohinder Parshad, Octroi Muhariar, on account of his pay and allowances for the period from 20-6-80 to 15.7.81 (termination period). The above payments called for the following audit observations :-

- (i). Services of Shri Mohinder Parshad, Octroi Muhariar were terminated on 19.6.80, vide Municipal Committee, Nalagarh resolution No. 7, dated 13.6.80 under rule 5(viii) of H.P. Municipalities servants (Punishment, Removal, suspension and Appeal), Rule 1971. Shri Mohinder Parshad went in an appeal

against the orders of the Committee before the D.C., Solan. The D.C., Solan set aside the resolution of the Committee, vide which he was removed from Municipal service. The Municipal Committee went in an appeal against the orders of the D.C., Solan before the secretary, Local Self Government which was also rejected.

Shri Mohinder Parshad, Octroi Muhariar was asked to report for duty vide Municipal Committee, Nalagarh letter No. 609, dated 16.7.81 and he resumed his duty on 16.7.81. Shri Mohinder Parshad, Octroi Muhariar represented for the payment of arrears for the period from 20.6.80 to 16.7.81, but the case was kept pending till the finalisation of fresh enquiry. Again the fresh enquiry was conducted by Naib Tehsildar and the charges levelled against the delinquent official did not stand proved vide letter No. 327(RW)-83, dated 11.3.83.

From the perusal of report of the enquiry officer and the decision of the D.C., Solan, it appeared that the services of the official were terminated irregular and thus the Municipal Committee had to pay Rs. 8308-92 to Shri Mohinder Parshad for the period from 20-6-80 to 15.7.81 (period during which he stood terminated) without getting any work from him. The omission may be accounted for.

(ii). A sum of Rs. 993-16 was deducted from the pay of Shri Mohinder Parshad Octroi Muhariar, on account of G.P.F. subscription, for the period from 20-6-80 to 15.7.81, but the amount was still lying in the Municipal fund. The omission may be accounted for.

18. Pay Bills :- (a). While checking the pay bills, the following omissions were noticed, which may be accounted for:-
(i). The absences statements were not being attached with the pay bills. The needful may be done now.

(ii). Max No increments register was maintained. This may be started now.

(b). Establishment check Register :- During the course of audit it was observed that, Pay, arrears of Pay/A.D.A. etc. were not being entered in the E.C.F. vide instances given below, which was against the rules. The omission should be

Contd..p. 21/-

accounted for :-

<u>Vr. No.'s</u>	<u>Month.</u>	<u>Amount.</u> Rs. - P.
5 to 18	5/83	21,608-65.
1 to 20	9/83.	25,942-65
1 to 22	10/83	25,074-65
1 to 16	3/84	25,210-35
1 to 16	6/84	23,631-60
1 to 16	9/84	25,626-35
1 to 14	12/84	25,946-55
1 to 24	3/85	34,561-55

(c). Vr. No. 64 of 10/83 for Rs. 6,350-50 :- Shri Kenghi Ram was paid Rs. 169-40 against Rs. 168-60 on account of arrears of A.D.A. resulting into excess payment of 0-80 paise, which may be recovered from him.

19. Cash Book :- (a). A sum of Rs. 25,000-00 was withdrawn from Savings Bank Account No. 62/845 of S.B.P., Nalagarh, on 31.3.84 and credited into Post Office Savings Bank Account No. 1382566 on 31.3.84. Thus the loss of interest on the amount of Rs. 25,000/- for the month of March, 1984, may be made good from the official at fault and compliance shown at the time of next audit.

(b). The date of credit and challan number was not indicated in the Cash Book vide which the amounts were credited into Bank/Post Office. The omission should be accounted for.

20. Miscellaneous :- (a). Postage Stamps Account Register :-

(1). On 12.5.83, the postage stamps worth Rs. 2.10 were used, but the balance was wrongly worked out as Rs. 11.15 instead of Rs. 12-75, as detailed below. Thus Rs. 1-60 were taken less into account, which may be credited now :-

Previous Balance.	Rs. 14-85.
Stamps used..	Rs. 2-10
Balance..	Rs. 12-75.

(11). On 2.9.83, a registered Parcel was sent to D.P.C. Solan and stamps worth Rs. 5.75 were shown as used, but no

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receipt of Registered Parcel was shown to audit to verify the correctness of the stamps used. The omission may be supplied at the time of next audit.

(b). A sum of 0-50 paise was realised from Shri Jai Kishan on account of cost of form, vide G-8 No. 27/2, dated 21.3.85. But the amount was not accounted for. The needful may be done now.

(c). A sum of Rs.31-30 was realised vide G-8 Nos. 46 to 50₃ dated 24.3.84, but Rs.31-24 were accounted for. Six paise, which were less accounted for may be accounted for now.

(d). A sum of Rs.3-00 was due, but Rupee one was realised from Shri Sohan Lal, Nalgazh on account of late fee charges of birth entry vide G-8 No. 39/17, dated 3-9-84. The amount of Rs.2-00 less realised, may be realised now or made good by the official at fault and compliance shown at the time of next audit.

(e). Vr. No. 3 of 10/83 for Rs.10,000-00 :- A sum of Rs.10,000-00 was paid to the Manager, H.F. State Civil Supplies Corporation Ltd, Shimla as advance vide cheque No. 041539, dated 4-10-83, for the supply of cement. 200 bags of cement were received on 8.11.83, amounting to Rs.9700-00, thus Rs.300-00 remained as balance. However, Rs.300-00 were recovered at the instance of audit and credited vide G-8 No. 46/49, dated 22.3.86 into Municipal fund.

(f). Livery stock Register :- The maintenance of livery stock register was not satisfactory, as the date, period, etc. was not indicated in the register. The needful may be done now.

(g). Suit Register of Court cases :- The maintenance of suit register of Court cases was not satisfactory. The register was lying incomplete, even the cases which had already been decided were not shown as such in the register. The needful may be done now and compliance shown at the time of next audit.

21. Objection Statement :- Minor objections were settled

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at the time of audit, hence, no separate objection statement was issued.

22. Conclusion :- The accounts stand in need of improvement.

sd/-xxx
(B.L. THAPAR)
Assistant Examiner,
Local Fund Accounts,
Himachal Pradesh, Shimla-171002.

Endst. No. V(9)-Fin(LA) Vol. V, Dated: Shimla-171002, the

18 JUN 1986 Copy forwarded for information and necessary action to:-

1. The Secretary, Municipal Committee, Nalagarh, District Solan, (H.P.) with the request that annotated copy showing the action taken on the audit note may please be sent to this department, at an early date.
2. The Secretary (LSG) to the Government of H.P., Shimla-2.
3. The Director, Urban Local Bodies, H.P., Shimla-171002, (Aras Dale Building).
4. The Deputy Commissioner, Solan, District Solan, (H.P.).
5. Shri Dhani Ram, Senior Auditor, C/O....

sd/-xxx
(B.L. THAPAR)
Assistant Examiner,
Local Fund Accounts,
Himachal Pradesh, Shimla-171002.

KCS*

- 24 :-

Appendix "A"

(Referred to in Para 4 of the Audit Note of M.C., Nalagarh,
for the period 4/83 to 3/85).

Details of audit fee.

<u>Period.</u>	<u>No. of days.</u>	<u>Rate Rs.</u>	<u>Amount.</u>
30.12.85 to 31.12.85..	2	50-00.	Rs. 100-00.
1.1.86 to 4.1.86..	4	50-00	Rs. 200-00.
6.1.86 to 10.1.86..	5	50-00.	Rs. 250-00
13.1.86.	1	50-00	Rs. 50-00
15.1.86 to 16.1.86.	2	50-00	Rs. 100-00
18.1.86 ..	1	50-00	Rs. 50-00.
20.1.86 to 24.1.86.	5	50-00	Rs. 250-00
3.2.86 to 7-2.86.	5	50-00	Rs. 250-00
11.2.86 to 15.2.86.	5	50-00	Rs. 250-00
25.2.86.	1	50-00	Rs. 50-00
3.3.86 to 7.3.86	5	50-00	Rs. 250-00
24.3.86 to 25.3.86.	2	50-00	Rs. 100-00
31.3.86 to 3.4.86.	4	50-00	Rs. 200-00
<u>Total :-</u>			<u>Rs. 2,100-00.</u>

(Rupees Two Thousand and one hundred only).

Sd/-xxx
(. Dhani Ram Kapil)
Sr. Auditor,
Solani Circle,
Camp at M.C. Nalagarh.

Contd..p. 25/-

(referred to in Para 5(a) of the Audit Note of M. C. Malagash for the period 4/83 to 3/85).
Statement of Grant-in-aid received prior to 31.3.83.

No.	No. & Date of letter sanctioning the grant.	Designation of the authority sanctioning the grant.	Purpose of grant.	Date of receipt of grant.	Amount sanctioned.	Amount spent upto 31.3.83.	Unspent balance as on 31.3.83.	Whether grant balance refunded.	Letter No. and date vide which UCC was issued.	Date of commencement of work.	Date of completion of work.	Remarks.
2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	
	LSG. C/10/41/80. Dt. 20.3.81.	Under Secretary (LSG) M.V.	C/O Pucca street starting from culvert to Mandir and well to Joly Colony.	1980-81. 31.3.81	10,000/-	10,042/-	Nil.		Letter No. 553, Dt. 6.9.84.	1.3.82.	8.2.83.	-
-do-	-do-	-do-	C/O 4 seat latrine in Ward No. 6.	-do-	16,000/-	16,292/-	Nil.					
-do-	-do-	-do-	C/O Meat Market.	-do-	8,000/-	18,092/-	Nil.		No. 494, Dt. 6.6.85, No. 553, Dt. 6.9.84.	13.3.85.	31.3.85.	-
-do-	-do-	-do-	C/O Shops on Ropar Road.	-do-	8,000/-	17,036/-	Nil.		-do-	14.3.83.	30.6.83.	-
-do-	-do-	-do-	C/O Bath room in cremation & water stand, Post in Adga.	-do-	14,000/-	9,768/-	4,232/-		-do-	6.9.81.	31.8.83.	-
-do-	-do-	-do-	C/O Boundary wall in new cremation.	-do-	4,000/-	5,876/-	Nil.		No. 774, Dt. 2.11/84.	1.12.83.	31.12.83.	-
-do-	-do-	-do-	Metalling of road from Shaitan chowk to well Basseon.	-do-	Rs. 5,700/-	7,202/-	Nil.		-do-	1.12.83.	31.12.83.	-
-do-	-do-	-do-	Collection & stacking of Stone for selling at Jorhian road.	-do-	6,300/-	6,308/-	Nil.		No. 553, Dt. 6.9.84.	25.12.82.	3.7.83.	-
	LSG. C/10-9/81. Dt. 29.3.82.	-do-	C/O 3 No. Shops on Ropar Road.	1981-82. 31.3.82.	19,817/-	25,471/-	Nil.		No. 491, Dt. 6.6.85.	1.9.83.	31.11.83.	-
-do-	-do-	-do-	C/O Pucca ways/foot path in Park.	-do-	3,913/-	3,866/88.	46.68 C.O. 6.8.84.		No. 554, Dt. 6.9.84.	28.12.82.	15.3.83.	-
-do-	-do-	-do-	Development of Park adjoining with Children Park.	-do-	17,706/-	22,335/-	-		No. 778, Dt. 2.11.84.	1.3.84.	21.7.84.	-
-do-	-do-	-do-	Development of Chabutra W. No. 2.	-do-	8,381/-	10,096/-	-		-do-	7.1.84.	30.3.84.	-
-do-	-do-	-do-	Const. of Flush latrine block in Ward No. 8.	-do-	16,000/-	19,627/-	Nil.		Letter No. 491, Dt. 6.6.85.	2.6.84.	31.3.85.	-
-do-	-do-	-do-	Const. of latrine block in Ward No. 3.	-do-	10,000/-	10,006/-	Nil.		-do-	7.9.84.	31.3.85.	-
-do-	-do-	-do-	Const. of road upto Villis Jorhian.	-do-	20,000/-	24,829/-	Nil.		No. 778, Dt. 2.11.84.	25.10.82.	5.7.83.	-
-do-	-do-	-do-	Const. of street of Set Parkash wali W. No. 6.	-do-	281/-	499/-	Nil.		-do-	6.1.84.	14.1.84.	-
-do-	-do-	-do-	Const. of street Kaj Kumar wali W. No. 6.	-do-	432/-	918/-	Nil.		-do-	6.1.84.	14.1.84.	-
-do-	-do-	-do-	Const. of H.C. street to house of Paray Singh W. No. 10.	-do-	7,000/-	9,243/-	Nil.		No. 554, Dt. 6.9.84.	26.5.82.	22.7.82.	-
-do-	-do-	-do-	Const. of street of Sunder Kishar wali.	-do-	900/-	917/-	Nil.		No. 778, Dt. 2.11.84.	10.1.84.	19.1.84.	-
-do-	-do-	-do-	Const. of street of Sh. Anil Chand wali.	-do-	1,380/-	1,308/25.	71/75.		-do-	10.1.84.	19.1.84	Ch. No. 45, Dt. 3.10.84
11.-do-	LS. 31.3.82.	-do-	C/O Shop near Kandi Ashram.	-do-	7,556/-	8,033/-	Nil.		No. 554/ Dt. 6.9.84.	1.9.82.	11.3.83.	-
12.-do-	-do-	-do-	C/O One No. shop near X-Road Kiant.	-do-	7,444/-	8,921/-	Nil.		-do-	16.9.82.	23.3.83.	-

Contd. P. 26/-

2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.
<u>1982-83.</u>											
No. C/10)3/83, Under Secretary Dt. 28.3.83. (LCO) N.P., Shilaula.		C/O Pucca Nalish near Police Station.	31.3.83.	14,000/-	20,934/-	--	--	No. 492, Dt. 6.6.85.	8.11.84.	6.1.85.	--
-do-	-do-	C/O Nalish near Market Committee.	-do-	16,000/-	25,087/-	nil.	--	-do-	8.11.84.	20.2.85.	--
-do-	-do-	C/O Shops on Napat road near Rural Hospital.	-do-	20,000/-	23,525/-	nil.	--	No. 776, Dt. 2.11.84.	19.10.83.	11.1.84.	--
-do-	-do-	i). C/O P. G. Flocking in Bus Stand.	-do-	50,000/-	nil.	50,000/-	--	--	--	--	Work not started
		ii). Prov. R. G. Roofing in Bus Stand.									extension granted upto 31.3.87.
		iii). C/O G. I. shed in Bus stand.									
-do-	-do-	widening of roads and chowks near bus stand.	-do-	20,000/-	29,357/-	nil.	--	No. 492, Dt. 6.6.85.	1.8.83.	8.12.84.	--
-do-	-do-	Extension of culverts rejoining bus stand.	-do-	4,700/-	5,504/-	nil.	--	No. 555/ Dt. 6.9.84.	7.9.83.	30.9.83.	--
-do-	-do-	Repainting of roads Gurwara to Kameshwar Road.	-do-	5,300/-	6,398/-	nil.	--	No. 555/ Dt. 6.9.84.	10.11.83.	31.12.83.	--
-do-	-do-	Const. of septic tank of 100 users near Shitlan Tank ward No. 8.	-do-	10,500/-	11,147/-	nil.	--	No. 492, Dt. 6.6.85.	1.9.84.	31.10.84.	--
-do-	-do-	Const. of reading room/ library.	-do-	19,500/-	10,388/-	9.11/-	--	--	8.11.84.	--	work in Progress.
-do-	-do-	C/O Pucca Metalled road at Gurwara to Melhat Road.	-do-	20,000/-	21,171/-	--	--	No. 492/ Dt. 6.6.85.	5.7.83.	27.12.84.	--

Sd/- Jock
(Shani Ram)
Sr. Auditor.

Sd/- Jock
Secretary,
Municipal Committee,
Nalish.

Contd. p. 27/-

IP01 23844	31/07
CONTROLLER	IP01 14609 30-04-2030
DEPUTY CONTROLLER	IP01 21706 30-04-2030
ASSISTANT CONTROLLER	IP01 14719 30-06-2030
AUDIT	

Appendix I.

(Referred to in Para 5(d) of the Audit Note of M. C. Nalgah for the period from 4/83 to 3/85).

Statement of Grants-in-aid received 1-4-83 to 31-3-85.

No. & Date of the letter sanctioning the grant.	Design of the Authority sanctioning the grant.	Purpose of grant.	Date of receipt.	Amount sanctioned.	Amount spent upto 31.3.85.	Unspent balance on 31.3.85.	Whether unspent balance refunded to Govt.	V. C. C. issued on.	Date of commencement.	Date of completion.
* 1983-84 *										
Lt. C (10) 30/84, Under Dt. 3-3-84	Sardar Ayilag H.P., Shimla.	C/o Pucca Halish near stone crusher.	31.3.84.	4,950/-	Nil.	4,950/-	--	--	--	--
-do-	-do-	C/o side drain alongwith pucca feet paths on Pinjore road.	-do-	11,000/-	20,464/-	Nil.	--	No. 490, 6.6.85.	27.12.84.	30-3.85.
-do-	-do-	C/o 11 No. stalls on Pinjore road.	-do-	50,000/-	45,705/-	4,295/-	No.	--	5.10.84.	Work in Progress.
-do-	-do-	C/o foot paths in new park adjoining Children Park.	-do-	17,850/-	--	17,850/-	No.	--	--	--
-do-	-do-	C/o Metalled Road near park.	-do-	7,000/-	13,774/-	Nil.	--	--	1.1.85	20.3.85.
-do-	-do-	C/o Metalled road starting from garage of Rana Kartip Singh upto R.D. 105.	-do-	13,000/-	Nil.	13,000/-	--	--	--	--
* 1984-85 *										
Lt. C (10) 45/84 Dt. 1.3.85.	-do-	C/o Street wall on old palace road.	31.3.85.	12,000/-	Nil.	12,000/-	--	--	--	--
-do-	-do-	Paving brick on edge embankment on shitan tank.	-do-	9,000/-	Nil.	9,000/-	--	--	--	--
-do-	-do-	C/o Metalled road of H.C. Rest house.	-do-	14,000/-	Nil.	14,000/-	--	--	--	--
-do-	-do-	C/o Pucca dust bins in the town.	-do-	10,000/-	Nil.	10,000/-	--	--	--	--
-do-	-do-	C/o drain at Main gate.	-do-	14,000/-	Nil.	14,000/-	--	--	--	--
-do-	-do-	C/o road side drain.	-do-	16,000/-	Nil.	16,000/-	--	--	--	--
-do-	-do-	Prov. 26 No. Street light poles in N.G.	-do-	40,000/-	Nil.	40,000/-	--	--	--	--
-do- Dt. 27.3.85.	-do-	Replacement of 1 lamp with fluorescent tube.	-do-	40,000/-	Nil.	40,000/-	--	--	--	--

Certified that the grants have duly checked and
verified by me Sr. No. 1 to 14.

Sd/-
(Shani Ram)
Sr. Auditor.

Sd/-
Secretary,
Municipal Committee,
Nalgah.

Contd. p. 28/-

Appendix 'A'

(Referred to in Para 5(c) of the Audit Note of M. C. Malagarkh for the period 4/83 to 1/85).

Statement of Grant-in-aid received in lieu of abolition of Central in the Pradesh for the year 1983-84.

No. No. & date of sanctioning letter.	Designation of Authority sanctioning the grant.	Purpose of grant.	Amount sanctioned.	Amount spent.	Unspent balance.	Remarks.
2.		4.	5.	6.	7.	8.
L.S.O. (10) 1/82-Vol. III, Dated: 17-5-83.	Under Secretary, (L.S.O.).	1). Sustaining the normal activities for 4/83.	Rs. 10,450/-	Rs. 10,450/-		
		11). For pay and allowances for 4/83.	Rs. 2,000/-	Rs. 2,000/-		
-do- 14.6.83.	-do-	1). Sustaining the normal activities for 5/83.	Rs. 10,450/-	Rs. 10,450/-		
		11). For pay and allowances.	Rs. 2,000/-	Rs. 2,000/-		
-do- 20.7.83.	-do-	1). for sustaining normal activities for 6/83.	Rs. 13,500/-	Rs. 13,500/-		
		11). Pay and allowances.	Rs. 1,551/-	Rs. 1,551/-		
-do- 11.8.83.	-do-	1). for sustaining normal activities for 7/83.	Rs. 10,450/-	Rs. 10,450/-		
		11). Pay and allowances.	Rs. 1,937/-	Rs. 1,937/-		
-do- 24.9.83.	-do-	1). for sustaining normal activities for 8/83.	Rs. 10,450/-	Rs. 10,450/-		
		11). Pay & allowances.	Rs. 1,937/-	Rs. 1,937/-		
-do- 1.11.83.	-do-	1). for sustaining normal activities for 9/83.	Rs. 10,450/-	Rs. 10,450/-		
		11). Pay and allowance.	Rs. 1,937/-	Rs. 1,937/-		
-do- 6.12.83.	-do-	1). for sustaining normal activities for 10/83 & 11/83.	Rs. 20,900/-	Rs. 20,900/-		
		11). for pay and allowances.	Rs. 3,900/-	Rs. 3,900/-		
-do- 1.2.84.	-do-	1). for sustaining normal activities for 12/83. ...	Rs. 17,500/-	Rs. 17,500/-		
		11). Pay and allowances.	Rs. 1,950/-	Rs. 1,950/-		
-do- 12.3.84.	-do-	1). for sustaining normal activities 1/84 & 2/84.	Rs. 31,000/-	Rs. 31,000/-		
		11). Pay and allowances.	Rs. 3,900/-	Rs. 3,900/-		
-do- 28.3.84.	-do-	1). sustaining the normal activities for 3/84.	Rs. 17,950/-	Rs. 17,950/-		
		11). Pay and allowances.	Rs. 1,000/-	Rs. 1,000/-		

Certified that the amount received as Grant-in-aid in lieu of abolition of Central for sustaining normal activities during the year 1983-84 has been fully utilized for the purpose for which it has been sanctioned.

For xxx
Secretary,
Municipal Committee
Malagarkh.

SD/-xxx
(Shanti Ram)
Sr. Auditor

Appendix 'B'

(Referenced to in Para 5(c) of the Audit Note of M.C. Nalgazh for the period 4/83 to 3/85).
Statement of grant-in-aid received in lieu of abolition of Octroi in the Pradesh for the year 1984-85.

- . - . - . -

Sl. No.	No. & Date of sanctioning letter No. & date.	Designation of the authority sanctioning the grant.	Purpose of grant.	Amount sanctioned.	Amount spent.	Unspent balance.	Remarks
1.	2.	3.	4.	5.	6.	7.	8.
1.	L.S.G. C(10)-1/82, Vol. IV, Ct. 1.6.84.	Under Secretary(L.S.G) H.P. Shimla.	i). For Normal activities for 4/84.	Rs. 17,550/-	Rs. 17,550/-	Nil.	
			ii). Pay and allowances.	Rs. 1,850/-	Rs. 1,850/-	Nil.	
2.	-do- Dt. 7.8.84. -do-		i). For normal activities for 5 & 6/84.	Rs. 35,100/-	Rs. 35,100/-	Nil.	
			ii). Pay & Allowances.	Rs. 3,700/-	Rs. 3,700/-	Nil.	
3.	-do- Dt. 17.9.84. -do-		i). For normal activities for 7 & 8/84.	Rs. 35,100/-	Rs. 35,100/-	Nil.	
			ii). Pay and allowances.	Rs. 3,700/-	Rs. 3,700/-	Nil.	
4.	-do- Dt. 24.11.84. -do-		i). for normal activities for 9 & 10/84.	Rs. 35,100/-	Rs. 35,100/-	Nil.	
			ii). Pay and allowances.	Rs. 3,700/-	Rs. 3,700/-	Nil.	
5.	-do- Dt. 16.1.85. -do-		i). for normal activities for 11 & 12/84.	Rs. 35,100/-	Rs. 35,100/-	Nil.	
			ii). for pay and allowances.	Rs. 3,700/-	Rs. 3,700/-	Nil.	
6.	-do- Dt. 23.3.85. -do-		i). for normal activities for 1/85.	Rs. 17,550/-	Rs. 17,550/-	Nil.	
			ii). for pay and allowances.	Rs. 1,085/-	Rs. 1,085/-	Nil.	
7.	-do- Dt. 29.3.85. -do-		i). for normal activities for 2/85.	Rs. 17,550/-	Rs. 17,550/-	Nil.	
			ii). for pay and allowances.	Rs. 1,085/-	Rs. 1,085/-	Nil.	
8.	-do- Dt. 29.3.85. -do-		i). for normal activities for 3/85.	Rs. 18,978/-	Rs. 18,978/-	Nil.	
			ii). for pay and allowances.	Rs. 1,085/-	Rs. 1,085/-	Nil.	

Certified that the amount received as grant-in-aid in lieu of abolition of Octroi for sustaining the normal activities during the Year 1984-85 has been fully utilized for the purpose for which it has been sanctioned.

Sd/-xxx
Municipal Committee
Nalgazh.
Sr. Auditor

Sd/-xxx
Secretary,
Municipal Committee,
Nalgazh.

Appendix 'F'

(Referred to in Para 6(a) of the Audit Note of M.C. Nalagarh for 4/83 to 3/85).

"Position of Plants Rent Arrears as on 31.3.85"

<u>S/Sri</u>	<u>Amount,</u> Rs.	<u>Year.</u>
1. Jagdish Ram, S/O Sh. Parbh Dyal.	185-00	1982-83.
2. Gurbax Singh S/O Sh. Labha Singh.	72-00	1984-85.
3. Ram Singh, S/O Sh. Buch Ram.	240-00 480-00	1983-84 84-85.
4. Ram Parkash S/O Sh. Kanoni Ram.	360-00 480-00	1983-84 84-85.
5. Shankar Lal, S/O Sh. Talai Ram.	324-00 324-00.	1983-84 84-85
6. The Parchan Truck Union.	1416-00	1984-85.
7. Darsan Lal S/O Sh. Haweli Ram.	266-00 456-00.	1983-84 84-85.
8. Sohan Singh S/O Sh. Inder Ram.	133-00 228-00	1983-84 84-85.
9. Jagdish Chand, S/O Sh. Rakha Ram.	50-00 225-00	1981-82 82-83
10. Mukhar Bind S/O Sh. Bhagat Ram.	124-00 324-00	1983-84 84-85
11. The Nalagarh Co-Op. Marketing Union.	339-96 339-96.	1983-84 84-85.
12. The Nalagarh Co-Op. Marketing Union.	984-00 984-00.	1983-84 84-85.

Total :-

Rs. 8334-92.

sd/-xxx

Secretary,

Municipal Committee,
Nalagarh.

Contd...

Contd....

Position of Shop Rent Arrear as on 31.3.85.

<u>S/Shri.</u>	<u>Amount Rs.-P.</u>	<u>Year.</u>
1. Dev Raj S/O Sh. Budh Ram.	485-00.	1983-84.
2. M/S Shyam Lal Naresh Kumar.	433-00	1983-84.
3. Zaban Singh S/O Sh. Ram Chand	2415-00	1984-85.
4. Joginder Singh S/O Sh. Bhuri Singh.	2430-00	1984-85.
5. Shyam Lal, S/O Inderjit.	2280-00.	1984-85.
6. Bhajan Singh, S/O Sh. Labhu Ram.	2115-00.	1984-85.

Total :-

10158-00

8334-92

18,492-92.

10,158-00

8,334-92.

Total :-

18,492-92.

sd/-

Secretary,
Municipal Committee,
Nalagarh.

sd/- (Dhani Ram)
Sr. Auditor.

Contd....32/-

Contd....

Appendix 'G'

(Referred to in Para 6(b) of the Audit Note of M.C. Nalagarh, for 4/83 to 3/85).

Position of Rent Arrears from Miscellaneous Demand and Collection Registers, as on 31.3.85)

<u>S/Sri.</u>	<u>Amount.</u> Rs. - P.	<u>Year.</u>	
1. Naghoir Dyal, S/O Sh. Bhagwar Dass.	664-00.	1979-80.	Shop Canteen Bus Adda.
2. Amar Chand, S/O Sh. Gardu Ram.	3600-00.	1980-81.	-do-
3. Subhash Chander C/O Narata Ram.	4358-00	1980-81.	Fruit Bus Adda.
4. Omkar Lal, S/O Sh. Mohinder Parshad.	300-00.	1980-81.	Cig. Bus Adda.
5. Ram Sarwarp S/O Sh. Shiv Ram.	1650-00	1983-84.	Canteen Bus Adda.
6. Rajinder Kumar, S/O Ganga Ram.	1175-00.	1984-85.	Canteen Bus Adda.
7. Rajinder Kumar S/O Ganga Ram.	250-00.	1984-85.	Check Post, No. 4 on Rest.
8. Ext. Officer P/S Nalagarh.	15-00.	1983-84.	Bank charges.
9. Asstt. Eng. Civil HPSEB, Farwahoo.	4-50.	1965-66.	-do-
	11997-00		
(+)	19-50.		
G. Total :-	12,016-50.		

sd/-xxx
Secretary,
Municipal Committee,
Nalagarh.

Contd....

Appendix "H"

(Referred to in Para 6 (c) of the Audit Note of the M. C., Nalagarh,
for the period 4/83 to 3/85).

"Position of Octroi Arrear from Miscellaneous Demand and
Collection Register as on 31.3.85".

S/Serial.	Amount of arrears.	Year.
1. Surinder Cont. Ropar.	Rs.-Rs. 545-10.	1961-62. Octroi.
2. Sub Divisional Officer, P.W.D., Ropar.	484-28.	-do- Octroi.
3. President Cottlu, Co-op. Society, Ropar.	22-84.	1964-65 Octroi.
4. S.D.O. Nalagarh.	62-44	1969-70 Oct.
5. Asstt. Engineer, H.P.W.D. Nalagarh.	707-23.	1970-71. Oct.
6. Asstt. Eng. Tube well.	109-51	1976-77. Oct.
7. Sub-Divisional Officer, H.P.S.E.D., Nalagarh.	2061-50.	1981-82. Octroi.
8. Asstt. Engineer Tube Well, H.P.W.D., Nalagarh.	142-50.	1979-80. Oct.

Total :-

Rs. 4154-90

less, Rs. 19-50.

Total :-

Rs. 4135-40.

Sd/-xxx
Secretary,
Municipal Committee,
Nalagarh.

Sd/-xxx
(Dhani Rani)
Sr. Auditor.

Contd....

Appendix 'I'

(Referred to in Para 7(a) of the Audit Note of the Municipal Committee, Nalagarh for the period from 4/83 to 3/85).

Sr.No. Name of the Shopkeeper.	Year for which Food Licence not got renewed.
1. Sh. Rattan Lal, Nalagarh.	1983-84.
2. M/S Gupta Provision Store, Nalagarh.	1983-84.
3. Sh. Koo, Lal Commission Agent whole Sale Nalagarh.	1983-84.
4. M/S Jeet Singh Jaswant Singh, Nalagarh.	1983-84.
5. M/S Nazir Singh Banta Singh, Nalagarh.	1983-84.
6. Shiv Di Hatti Nalagarh.	1983-84.
7. M/S Gupta General Store, Nalagarh.	1983-84.
8. M/S Aggarwal & Co. Nalagarh.	1983-84.
9. M/S Jain & Co. Nalagarh.	1983-84.
10. Sh. Narinder Kumar s/o Bhagwan Dass, Nalagarh.	1983-84.
11. Sh. Dhargan Paul s/o Sh. Salig Ram, Nalagarh.	1983-84.
12. Sh. Ram Saran s/o Sh. Churu Ram,	1983-84.
13. Sh. Atma Ram s/o Sh. Keshwa Ram.	1983-84.
14. Sh. Yash Paul s/o Sewa Singh,	1983-84.
15. Sh. Kirpal Singh s/o Sh. Tara Singh.	1983-84.
16. Sh. Som Nath s/o Nathu Ram.	1983-84.
17. Sh. Gopal Dass s/o Triloki Nath.	1983-84.
18. M/S Roohan Lal Rakesh Kumar, Nalagarh.	1983-84.
19. M/S Jagdish Chand Joginder Paul whole Sale, Nalagarh.	1983-84.
20. The Nalagarh Co-operative Marketing Union Nalagarh (Whole Sale).	1983-84.
21. M/S Roop Narain Yogesh Kumar, Nalagarh (Whole Sale).	1983-84.
22. M/S Dalip Singh Bhagat Singh, Nalagarh.	1983-84.
23. Sh. Ranjan Mohmad s/o Dasondhi Ram.	1983-84.
24. Sh. Charanjit s/o Karam Singh, Nalagarh.	1983-84.
25. Sh. Sh. Thakur Singh s/o Karam Singh, Nalagarh.	1983-84.
26. Sh. Sewa Singh s/o Kirpa Ram.	1983-84.
27. Sh. Charanji Lal Halwai, Nalagarh.	1983-84.
28. M/S Ram Nath Gurcharan Dass, Nalagarh.	1983-84.
29. M/S Rameshwar Datt Marian, Nalagarh (Whole Sale).	1983-84.

Cont....

10/11/85
 Local Bodies
 CHANDER
 ANPAL

<u>Sr.No.</u>	<u>Name of the Shopkeeper.</u>	<u>Year.</u>
1.	M/S Dwarka Dass Charanjit, Nalagarh.	1984-85.
2.	Sh. Bhagat Ram, Nalagarh.	1984-85.
3.	M/S Sawan Ram Ram Sawtoop.	1984-85.
4.	M/S Amar & Co. Nalagarh.	1984-85.
5.	M/S Om Parkash & Bros. Nalagarh.	1984-85.
6.	M/S Rakesh Kumar & Co.	1984-85.
7.	Sh. Onkar Lal S/O Mohinder Parkash.	1984-85.
8.	Sh. Ram Parkash S/O Kanshi Ram.	1984-85.
9.	M/S Hukam Chand Rajinder Parshad.	1984-85.
10.	M/S Babu Ram Piase Lal Jain, Nalagarh.	1984-85.
11.	M/S Mohavir Traders, Nalagarh.	1984-85.
12.	Sh. Mulk Raj Halwai, Nalagarh.	1984-85.

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1/c sy
bukan

Appendix 'J'.

(Referred to in Para 14(v) of the Audit Note of M. C. Nalagath for the period from 4/83 to 3/85).

"Calculation of Interest Due from Shri V. N. Sharma,
Secretary, M. C. Nalagath".

----- Rs.

January, 1981	7000-00.
February, 1981	7000-00
March, 1981	7000-00
April, 1981.	7000-00
May, 1981.	7000-00
June, 1981	7000-00
July, 1981	7000-00
August, 1981	7000-00
September, 1981	7000-00
October, 1981	6800-00
November, 1981.	6600-00
December, 1981	6400-00
January, 1982	6200-00
February, 1982	6000-00
March, 1982	5800-00
April, 1982	5600-00
May, 1982	5400-00
June, 1982	5200-00
July, 1982.	5000-00
August, 1982.	4800-00
September, 1982.	4600-00
October, 1982.	4400-00
November, 1982.	4200-00
December, 1982	4000-00
January, 1983	3800-00
February, 1983	3600-00
March, 1983.	3400-00
Apr April, 1983.	3200-00
May, 1983.	3000-00
June, 1983.	2800-00
July, 1983.	2600-00
August, 1983.	2400-00
September, 1983.	2200-00
October, 1983.	2000-00
November, 1983.	1800-00
December, 1983.	1600-00
January, 1984.	1400-00
February, 1984.	1200-00
March, 1984.	1000-00
April, 1984.	800-00
May, 1984.	600-00
June, 1984.	400-00
July, 1984.	200-00
August, 1984...	

1,82,000-00.

455

$$\frac{1,82,000}{100} \times \frac{7}{12} = \frac{3185}{3}$$

OF 1061 = 66
OF Rs. 1062-00

9/c sy
6/10
Director
Local Bd. m.
CHANDER
ANPAL
AJ