

**Audit and Inspection Note on the accounts of Municipal Committee, NALAGARH, District Solan, (Himachal Pradesh)**

Period : 4/85 to 3/86.

Part-I.

1. Last Audit Note :- (A). Following audit paras of the old audit notes remained outstanding. Immediate action may be taken to settle these outstanding audit paras and compliance intimated 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 Para No. 7(ii), 12 and 15.. Unsettled.

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

Compliance was not made.

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

Para No. 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) and 23(b) remained unsettled.

(f). Audit Paras Nos. 7, 8, 10, 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(iv), (v), (vi), (vii), (viii), (ix), (x), 10, 11, 13, 14(ii), 14(xix), 14(xx), 14(d)(i), (ii), 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), (b) and 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), (b) and 17 remained unsettled.

(j). Inspection Note of the Assistant Examiner, dated 20.1.1981:-  
Paras Nos. (ii), (vi), (viii), (x), (xi) and (xiii) remained unsettled.

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

Audit Paras Nos. 5, 6(a), (b) and (c), 9(ii), 12(a)(i) & (ii), 12(d), 13, 14(a), (b), (c) and (d) remained unsettled.

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(1). Audit Note for the period from 4/83 to 3/85 :-

Audit Paras Nos. 5(a),(b),(c),(d), and (e), 6(a),(b)&(c), 7(a),(b) and (c), 8, 10(a)(ii), 11(a),(b) and (c), 12(a)(i)(b), (d),(f),(h),(i),(k),(l),(m),(o) and (p), 13(a)&(b), 14, 15(b), (c)(d), 16(b), 17(a)(b) & (c)(i), 18(a)&(b), 19, 20(f) & (g) remained unsettled.

(m). Old Objection Statements :- Following items of old objection statements remained outstanding. These may be attended to :-

<u>Period.</u>	<u>Pending items.</u>
4/74 to 3/79..	9 and 11.
4/79 to 3/80..	5 and 8.
4/80 to 3/82..	The objection statement was 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 4/73 to 3/74 :-

Audit Para No. 11.

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

Audit Para No. 9(i).

(c). Inspection Note of the Assistant Examiner dated 20.1.1981 :-  
Paras Nos. (iv), (vii), (ix), (xi) and (xiv).

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

Audit Paras Nos. 8, 9(i), 10(a), 11, 12(a)(iii), (b), (c) and (e).

(e). Audit Note for the period from 4/83 to 3/85 :-

Audit Paras Nos. 4, 9, 10,(a),(b),(c)(i), 12(a)(i),(c), (e),(g),(h),(ii),(j),(n), 13(c), 15(a), 16(a),(c) and (d), 17(c)(ii), 18(c), and 20(a) to (e).

(f). Old Objection Statements :- Following items of the old objection statements were settled during the course of present audit :-

<u>Period.</u>	<u>Item.</u>
4/74 to 3/79..	14.
4/79 to 3/80..	6.

#### Part-11.

2. Present Audit :- The present test audit and examination of accounts for the period from 4/85 to 3/86. The results of which are embodied in the succeeding paragraphs, was conducted by Shri K. K. Tharamani, Senior Auditor w.e.f. 12.1.1987 to 12.2.1987. The accounts for the months of 5/85, 9/85, 11/85, and 3/86 were subjected to detailed check. The record required in audit was duly put up except that mentioned in the relevant paragraphs, herein-after.



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

	1985-86.
Opening balance..	Rs. 3,84,505-09.
Income..	Rs. 9,07,168-69.
Total :-	Rs. 12,91,676-78.
Expenditure..	Rs. 9,75,983-50.
Closing Balance..	Rs. 3,15,690-28.

The financial position of the Committee was not sound. According to the available record in the Municipal Officer, there should be a balance of Rs. 3,32,239-18 of unspent amount of Grants-in-aid. But, there was only a balance of Rs. 2,68,114-89 in the personal Ledger Account of the Grants-in-aid of the Committee as on 31.3.1986, which clearly showed that the Committee had utilised Rs. 64,124-29 (Rs. 3,32,239-18 - Rs. 2,68,114-89) out of Grants towards its day to day expenditure, as there was a balance of Rs. 2,68,114-89 in Personal Ledger Account of the Committee representing unspent balance of grants. This was most irregular and contravened the Grant-in-aid rules. The irregularity is brought to the notice of the Secretary (LSG) to the Govt. of Himachal Pradesh for taking suitable action in the matter.

(b). The funds of the Committee had been kept in the State Bank of Patiala, Nalagarh in saving Bank Account, Current Account, Post office, Nalagarh and in Personal Ledger Account in Government Sub-Treasury, NALAGARH.

(c). The Committee had to repay a loan of Rs. 26,000/- as on 31.3.1986.

4. Audit Fee :- The audit fee due worked out to Rs. 1250/- (Rupees one thousand Two Hundred fifty only), as per details contained in the Annexure 'A' attached to this audit note. The Assistant Treasury Officer, Nalagarh was requested vide Senior Auditor's requisition No. SMR-170(c), dated 12.2.1987 to credit the amount under appropriate head of Account 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 Annexure 'B' attached to this audit note were received by the Committee during the period prior to 1.4.1985 and were

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(a). The food licences were not got

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utilised during the period from 1.4.85 to 31.3.1986 :-

- (i). The unspent balance of Rs.4,231-50 of grant at Sr.No.1 for the year 1980-81 was not refunded to the Govt. and a case for diversion of unspent balance had been taken up with the Govt. by the Committee vide letter No.472, dated 15.9.86. But the extension was still not granted by the Government.
- (ii). The grant at Sr.No.1 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.
- (iii). The work regarding 'Construction of reading room/ Library' at Sr.No.2 of grant for the year 1982-83 was still in progress. However, the period of 2 years for the utilisation of this grant had expired on 31.3.85. The extension for the utilisation of the unspent balance of Rs.8681/- may be obtained from the Government and compliance shown at the time of next audit.
- (iv). The grant at Sr.No.4 for the year 1983-84 was lying ~~unspent~~ unspent as on 31.3.1986. Either the extension of the period for the utilisation of the same may be obtained from the Government, failing which the amount may be refunded to the Government.
- (v). A sum of Rs.578/- was lying unspent balance of grant at Sr.No.4 for the year 1984-85, which was not refunded to the Government. The needful may be done now and compliance shown at the time of next audit.
- (vi). The unspent balance of Rs.5,185/- at Sr.No.6 of grant for the year 1984-85 was lying in the Committee's funds. The case for the diversion of the unspent balance was taken up by the Committee with the Government vide letter No.6 of dated 10.10.86. The extension was not conveyed by the Government as yet.
- (b). Grants as per details given in Annexure 'C' attached to this audit note were received by the Committee during the period from 1.4.85 to 31.3.86. The Committee may ensure that these grants are utilised in accordance with the terms and conditions of the sanctioning letter of the grants and unspent balance of grants may be refunded to the Government after the

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7. Food Licences :- (a). The food Licences were not got renewed by the Shopkeepers for the year 1985-86, as per details c.



expiry of period of utilisation. 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 the Government.

(c). Grants as per details given in Annexure 'D' 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 year 1985-86.

6. Arrears :- (a) Rent of Municipal Plots and shops :-

A sum of Rs.21,103-88 was outstanding as on 31.3.86, as arrears of Rents of Municipal plots and shops as per details given in Annexure 'E' attached to this audit note. Immediate steps may be taken to effect the recoveries and progress of collection of arrears may be intimated to this department.

(b). A sum of Rs.10,547-00 was outstanding as arrears on 31.3.1986 as per entries in the miscellaneous Demand and collection register (i.e. canteen, Bus Adda, Cigarette stand, Bus Adda etc.) as per details given in Annexure 'F' attached to this audit note. Immediate steps may be taken to effect the recoveries and compliance shown at the time of next audit.

(c). Octroi :- A sum of Rs.4,135-40 was outstanding as arrears of Octroi against the different departments, as per details given in Annexure 'G' attached to this audit note. But, no efforts were made during the year 1985-86 to recover the outstanding arrears of Octroi from the departments. This was most unsatisfactory. Earnest efforts may be made to recover the outstanding amount of Octroi and compliance shown at the time of next audit.

7. Food Licences :- (a). The food Licences were not got renewed by the Shopkeepers for the year 1985-86, as per details given in Annexure 'H' attached to this audit Note. Necessary

steps may be taken to renew the food Licences of the shopkeepers and compliance shown at the time of next audit.

(b). During the course of audit it was observed that there was fall in the income from the issue of food licences, vide data given below, which needed justification. Steps may be taken to plug the loop holes and compliance be shown at the time of next audit :-

<u>Year.</u>	<u>No. of Licences issued.</u>
1984-85..	124.
1985-86..	106.

8. Meat Licences :- Meat Licence fee @ Rs.24/- per annum was being charged from the meat sellers for dressing of meat and @ Rs.12/- P.A. for preparation of meat by the Hotel owners. But, no such licences were issued during the year 1985-86. This caused loss of income to the Municipal Fund. Steps may be taken to renew the meat licences of the shopkeepers/Hotel owners and compliance shown at the time of next audit.

9. Cattle Pound :- While checking the income of Cattle Pound, it was noticed that 6 animals were released vide P.2 No.97/11 to 100/11 and 1 to 2/12 at sr.No.716 to 721 of the Pound Register. But, the entries of these cattle in P-1 were not made at the time of impounding of these cattle in the cattle pound. This was irregular. It is not understood as to how the cattle were impounded in the Cattle pound without recording the entries of time and date in P.1. The omission may be accounted for.

10. Bus Parking Fee :- (1) A sum of Rs.12/- was short credited on account of Bus Parking fee, as detailed below, which may be ~~recovered~~ recovered or made good from the official at fault and compliance shown at the time of next audit :

<u>R/No.</u>	<u>Date.</u>	<u>Amount realised.</u>	<u>Amount credited.</u>	<u>Amount short credited.</u>
163 to 200		Rs.-Rs.	Rs.-Rs.	Rs.-Rs.
194	22.9.85.	182-00.	180-00.	2-00.
1 to 53				
195				
85 to 181	24.3.86.	194-00.	184-00.	10-00.
77				
			<u>Totals:-</u>	<u>Rs.12-00.</u>

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

Date.	Total No. of Routes.	No. of missing Routes.	Balance No. of routes.	Amount due.	Amount credit- -ed.	Amount short - credited.	Rate.
5.5.85.	113	26	87	Rs. 174-00.	Rs. 170-00.	Rs. 4-00.	@ Rs. 2/- per route.
10.11.85.	116	25	91	182-00	180-00.	2-00.	-do-
15.11.85.	116	26	90	180-00.	178-00.	2-00.	-do-
				Total :- Rs. 8-00.			

11. Teh Bazari Fee :- (i). A sum of Rs. 162/- was not realised from Sh. Shankar Lal of Nalagarh, as detailed below, on account of Teh Bazari fee in respect of a plot measuring 9 square yard, which may be realised now and compliance shown at the time of next audit :-

Period.	Rate.	Total months.	Total amount due.
7/85 to 3/86..	@ Rs. 18/- P.M.	9	Rs. 162-00.

(11). A sum of Rs. 10/- was short realised on account of late fee from Smt. Raj Rani, as detailed below, which may be recovered or made good by the official at fault and compliance shown at the time of next audit :-

No. of shops.	Due date of payment of shop rent.	Date on which the shop rent was paid.	Rate of late fee per day.	Total days.	Amount of late fee charged.	Amount charge- -able.	Amount short- -t realised.
1/41	11.11.85.	29.11.85.	@ Rs. 5/-	18	Rs. -Ps. 80-00.	Rs. -Ps. 90-00.	Rs. -Ps. 10-00.

(111). While checking the Rent register of the plots, it was noticed that Sh. Jugal Kishore s/o Sh. Chander Mukhi had been given on lease a plot measuring 67 square yards @ Rs. 67/- per month by the Municipal Committee. But, later on one portion of the plot was sublet by Sh. Jugal Kishore to Sh. Narate Ram and one portion to Sh. Tek Chand Bansal. This came into the notice of the committee and the rent of portions of plot was fixed as under on 26.7.85 :-

Sh. Narate Ram	22 square yard	@ Rs. 75/- per month.
Sh. Tek Chand	25 -do-	@ Rs. 75/- per month.
Total : 47 square yards.		

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next audit.

(d). signatures of the employees were not obtained in column

Thus 20 Square yards (67-47) were still lying in the possession of Sh. Jugal Kishore, the rent of which had not been fixed by the Municipal Committee as yet. The omission may be accounted for.

(iv). A sum of Rs.500/- was received vide R.No.39/41, dated 28.11.85 as advance payment of security of Auction of Stall No.10 on Pinjore Road. But, the relevant papers of auction were not shown to audit.

Similarly, Rs.430/- were received vide R.No.41/41, dated 30.11.85 as advance payment of security of Auction of shop on rental basis. But the relevant papers of auction were not shown to audit. The omission may be supplied at the time of next audit.

**12. Establishment :- (a) Credit of Govt. share of Fee :-**

The credit of Government share of fee in respect of following Veterinary Assistant Surgeons, who performed the part time duties of Meat Inspector in the Municipal Committee and received fee from Municipal fund, as detailed below, was not pointed out to audit. The needful may be done at the time of next audit :-

<u>Name of Officer.</u>	<u>Period.</u>	<u>Amount.</u>	<u>Rate.</u>
Dr. B.M. Gulati.	4/85 to 6/85..	Rs.150-00.	@ Rs.50/- p.m.
Dr. R.L. Arora.	7/85 to 3/86..	Rs.450-00.	@ Rs.50/- p.m.

(b). Leave Accounts:- From the perusal of Service Books of employees it was noticed that the leave accounts of Earned Leave of employees were maintained on old system upto 30.6.84. The new system of Earned leave was to be implemented w.e.f. 1.1.76. The leave accounts of the employees may be reconstructed according to the revised leave rules w.e.f. 1.1.76 onwards and compliance at the time of next audit.

(c). Service Verification :- From the perusal of the Service Books of the employees, it was noticed that the service verification was not done of any of the Municipal employees. The needful may be done now and compliance shown at the time of next audit.

(d). Signatures of the employees were not obtained in column No.8 against the entry regarding grant of annual increments etc. The needful may be done now and compliance shown at the time of next audit.

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(e). Certificate under F.R. 26(b) was not being ~~maintained~~ recorded in the Service Books at the time of sanction of Earned Leave etc. The omission may be accounted for.

13. Pay Bills :- (a) The absentee statement was not being attached with the pay bills. The omission should be accounted for.

(b). The increment register was not maintained. This may be maintained hence-forth.

(c). Establishment Check Register :- During the course of audit it was noticed that pay arrears of pay/ADA etc. were not being entered in the E.C.R. inspite of the audit observation made in Para No.18(b) of the Audit Note for the period from 4/83 to 3/85. This was most irregular and against the rules. The omission should be accounted for.

14. Contributory Provident Fund :- (a) Related credit of Contribution and subscription of C.P.F. :- During the course of audit it was observed 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 :-

Month.	Amount.	Date of credit.
5/85.	Rs. 2356-40.	10-5-85.
6/85.	2556-40.	22.6.85.
7/85.	2560-40.	24.7.85.
8/85.	2710-40.	26-8-85.
9/85.	2560-40.	30-9-85.
10/85.	2463-60.	17-10-85.
11/85.	2413-60.	29.11.85.
12/85.	2423-20.	24.12.85.
1/86.	2323-30.	5-2-86.
2/86.	2883-20.	5.3.86.
3/86.	2903-10.	18.3.86.

(b). Investments out of contributory Provident Fund :-

F.D.R. No. & Date.	Amount.	Date of investment.	Date of Maturity.
009348, dated 5.1.81, Rs.80,000/-		5.1.81.	5.4.86.

(1). The above investment was held in the Jogindra Central Co-operative Bank, NALAGARH out of the contributory Provident Fund of the Municipal Employees. This investment was pledged against a loan of Rs.80,000/- taken by the Committee from the above bank on 5.1.81 for the purchase of Tractor for Municipal Committee, Nalagarh. F.D.R. of Rs.80,000/- was not shown to audit and the same was stated to be lying in the bank only the certificate of

the Manager, Jogindra Central Co-operative Bank Ltd. Nalagarh was shown to audit. The same may be shown at the next audit.

(ii). Moreover, the date of maturity was 5.4.86, but neither the amount of Rs.80,000/- was withdrawn from the Bank nor the amount was reinvested. Thus the employees had suffered loss of interest for the period from 5.4.86 to date. The omission should be suitably explained.

(iii). Interest @ Rs.2100/- per quarter was to be paid by the Bank on the above investment of Rs.80,000/- w.e.f. 5.1.81 onwards. The interest was credited @ Rs.2100/- per quarter in the C.P.F. account Pass Book Number P.F.1. of Jogindra Central Co-operative Bank Ltd., Nalagarh regularly upto 31.3.84 except for one quarter i.e. for 1.4.82 to 30.6.82. But, no interest was credited after 4/84 to 31.3.86 i.e. for 8 quarters. Thus there was a loss of Rs.18,900/- on account of interest, as detailed below :-

Period.	No. of quarter.	Amount.
1.4.82 to 30.6.82.	one.	Rs.2,100-00.
1.4.84 to 31.3.86.	8.	Rs.16,800-00. (2000x8)
Total :-		Rs.18,900-00.

The above amount should be claimed from the Bank now and credited into the C.P.F. account of the Municipal employees and compliance shown at the time of next audit.

**15. Payments :- (a). Vr.No.32 of 5/85 for Rs.6157-15 :-**

A sum of Rs.6157-15 was debited in the Cash Book on account of arrears of A.D.A. instalments sanctioned with effect from 4/81, 6/81, 8/81, 10/81, 11/81, 1/82, 4/82 & 6/82. In the following cases, overpayments to the tune of Rs.75-95 to the employees of the Municipal Committee were noticed, which may be recovered and compliance shown at the time of next audit.

**1. Sh. Ranjit Singh : Pay as on 10/81 Rs.430/- :-**

Month.	Amount drawn.	Amount due.	Amount excess drawn.
	Rs.-paise.	Rs.-paise.	Rs.-paise.
10/81.	163-20.	155-70.	7-50.
8/82 for 5 days.	34-50.	33-40.	1-10.

Total : Rs. 8-60 Paise.

**2. Sh. Desh Raja : Pay as in 4/81 Rs.440/- as in 4/82 Rs.450/- :-**

Month.	Amount drawn.	Amount due.	Amount excess drawn.
	Rs.-Ps.	Rs.- Paise.	Rs.-Ps.
4/81 to 11/10/82.	3,235-50.	3,188-15.	47-35.



3. Sh. Kapil Kishore : Pay as in 4/81 Rs.420/- as in 11/81 Rs.430/- :-

Month.	Amount drawn.	Amount due.	Amount excess drawn.
	Rs.-Ps.	Rs.-Ps.	Rs.-Ps.
10/81.	163-20.	155-70.	7-50.
1.7.82 to	81-20.	78-60.	2-60.
12.7.82.		Total :-	<u>Rs.10-10 Paise.</u>

4. Sh. Naresh Phandora :

Pay as in 4/81 Rs.430/- As in 12/81 Rs.440/- :-

Month.	Amount drawn.	Amount due.	Amount excess drawn.
	Rs.-Ps.	Rs.-Ps.	Rs.-Ps.
10/81.	163-20.	155-70.	7-50.
1.7.82 to			
2.7.82.	13-50.	13-10.	0-40.
		Total :-	<u>Rs.7-90 Paise.</u>

5. Sh. Pawan Kumar : Pay as in 8/82 Rs.400/- :-

Month.	Amount drawn.	Amount due.	Amount excess drawn.
1.8.82 to	Rs.31-50.	Rs.30-50.	Rs.1-00.
5.8.82.			

6. Sh. Harbans Lal : Pay as in 8/82 Rs.400/- :-

Month/Period.	Amount drawn.	Amount due.	Amount excess drawn.
	Rs.-Ps.	Rs.-Ps.	Rs.-Ps.
1.8.82 to	31-50.	30-50.	1-00.
5.8.82.			
	1. 8-60.		
	2. 47-35.		
	3. 10-10.		
	4. 7-90.		
	5. 1-00.		
	6. 1-00.		

Grand Total :- Rs.75-95.

(b). Vr.No.35 of 5/85 for Rs.233-50 :- A sum of Rs.40/- was paid to P&T Department on account of telephone charges of Telephone No.NLG.15. But the register of telephone No.NLG-15 was not made available to audit for applying necessary check. In this bill, Rs.36/- were shown as official calls and Rs.4/- as private calls. But, Rs.4/- were also paid out of the Municipal Fund on account of private calls. The amount may be recovered from the official at fault and register may also be made available at the time of next audit for applying necessary check.

(c). Vr.No.29 of 5/85 for Rs.345/- :- Paid to Sh. ~~Gurcharan~~ Gurcharan Dass, who was engaged as Patwari on daily wages for 23 days @ Rs.15/- per day in April, 1985. But the particulars of the work done by him were not recorded on the Muster roll. The omission may be accounted for.

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(d). Vr.No.70 of 5/85 for Rs.50/- :- A sum of Rs.50/- was paid to M/S Pawan Sweet Shop, Nalagarh on account of purchase of sweets distributed on 15.4.85. The sanction of the Government was not obtained. The omission may be accounted for.

(e). Vr.No.74 of 5/85 for Rs.1300/- :- Paid to M/S Jai Advirtising, Chandigarh on account of printing charges of tender notice in the newspaper, Rs.700/- were paid in advance and APR No.2593, dated 11.5.1985 was on the record. But, Rs.600/- were remitted lateron for which the APR was still not received. The same may be procured now and shown at the time of next audit.

(f). Vr.No.26 of 11/85 for Rs.807-75 :- Paid to M/S Verma Gift House, Nalagarh on account of purchase of 200 Bulbs. The same were entered in the Stock register on 20.9.85 and consumption was shown as under :-

21.9.85 Issued to Street Light..	100
29.10.85.. -do-	50
5.11.85.. -do-	50

No complaint register was maintained with the result that the correctness of the consumption of bulbs could not be verified in audit. The omission may be accounted for.

Moreover, the quotations for the purchase of above bulbs were collected personally by hand on 20.9.85 merely to circumvante the audit objection. This was irregular and the benefit of competitive market rates was not availed of. In future, quotations may be called in sealed cover by issue of notice to the firms.

(g). Vr.No.47 of 5/85 for Rs.4847-54 :- Paid to M/S S.V.M. Cottage Industries, Rajpura, Teh. Nalagarh on account of purchase of following articles for flush laterine Blocks :-

12 Nos. Doors made of 20 gauge M.S. Black shuts and 75x35x35 MM Angle frame with hole fast Hooks sliding with completed size.

80 x 1.98 weight 33880 K.g. @ Rs.14/-.. Rs.4,743-20.

C.S.T.	...	Rs. 94-86
Surcharge..	...	Rs. 9-48.
Total :-		<u>Rs.4,847-54.</u>

The above purchase called for the following audit observations, which may be attended to :-



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1). Quotations were collected for Doors with wooden frame size 2½' x 3" from the following firms :-

	I. Vishwakarma furniture House.	II. Bansal Timber Co. Nalagarh.	III. Hardev Bansal Panahra.
	RS.-PS.	RS.-PS.	RS.-PS.
Door Frame. 2½' x 3"	9-50.	11-75.	11-50.
Shutters.	22-50.	25-50.	25-00.

Comperative Statement was prepared on 25.9.84, but the same was cancelled without recording any reasons, by the Administrator.

Fresh quotations were invited on 15.1.85 and three quotations were received from the three firms. M/S Vishwakarma Welding works, quoted the lowest rate of Rs.10-50, but the material was not supplied by this firm. Again, the quotations were collected on 22.3.85 from two firms and 12 Nos. Doors were purchased from the above firm S.V.M. Cottage Industries Nalagarh @ Rs.14/-.

It was not clarified as to why the wooden door frames were not purchased from M/S Vishwa Karma Furniture House which firm earlier quoted the lowest rates and the comperative Statement, which was prepared on 25.9.84, was cancelled without assigning any reasons.

Due to delay in inviting quotations for the supply of M.S. Angle Iron, the Committee had to suffer the financial loss, as the 20 gauge M.S. Angle iron which could have been purchased @ Rs.10/- per Kilogram approximately during 8/84, was actually purchased @ Rs.14/- per Kilogram in 3/85 due to increase in prices. Thus the Committee had to suffer a loss of Rs.1355-20 (338.80 K.g. x Rs.4/-) approximately due to delay in the purchase of M.S. Angle Iron. This lapse on the part of the Committee needs to be suitably explained and the omission be accounted for.

(h). VR.No.72 of 5/85 for Rs.6336/- :- Paid to M/S Sylvania Laxman Ltd, Chandigarh on account of supply of following ~~etc~~ electric goods by the firm :-

Sylvania Fluorescent Tubes 125 No. @ Rs.25-20.	3150-00.
Size 20 x 600 W.	
Sylvania Fluorescent Tubes	
Size 4 x 1200 W.	
100 No. @ Rs.26-10.	2610-00.
Total :-	Rs. 5760-00.
S.T. 10%...	Rs. 576-00.
Grand Total :-	Rs. 6336-00.

The above purchase called for the following audit observations, which may be attended to :-

(i). Quotations were called from the following firms :-

1. Sylvania Luxman Pvt. Ltd, Chandigarh, dated 20-4-85.
2. Goyal Electric Store, Chandigarh, dated 20-4-85.
3. Khillion & Co., Nahan, dated 19.4.85.
4. Vijan Agencies, Shimla, dated 18.4.85.

The firm M/S Vijan Agencies, Shimla at Sr.No.4 quoted the lowest rate and was also on rate contract for the year 1985. But, the Committee purchased the Flouroscent tubes from M/S Sylvania Luxman Ltd, Chandigarh, inspite of higher prices/rates quoted by that firm. Hence, the Committee suffered a loss of Rs.809-35 due to purchase of the tubes from the above firm. The loss sustained should be made good and compliance intimated to this department :

I. Sylvania Luxman, Ltd, Chandigarh.			II. Vijan Agencies, Shimla.		
	No.	Rate.		No.	Rate.
Flouroscent tubes. 20 x 40 W.	125 Nos.	@ Rs.25-20.	= 3150-00.	125 Nos.	@ Rs.22-05.=2756-25.
Flouroscent tubes 20 x 40 W.	100 Nos.	@ Rs.26-10.	= 2610-00.	100 Nos.	@ Rs.22-68.= 2268-00.
<del>Flouroscent tubes 20 x 40 W.</del>					
<del>20 x 40 W.</del>					
Total :-			= 5760-00.		= 5024-25.
Sales Tax. 10%			576/-Sales Tax..		= 502-40.
Grand....Total.			= 6336-00.	Grand Total:	= 5526-65.

( Rs.6,336-00 - Rs.5,526-65 ) = Rs.809-35.

(ii). The firm Vijan Agencies, Shimla was on rate contract of Himachal Pradesh Government during the year 1985. As such, the purchase should have been effected from the rate contract firm. But, this was not done. The omission should be accounted for.

(1). Vr.No.30 of 7/85 for Rs.28,665-45 :-

A sum of Rs.10,713-45 was paid to M/S Luxman Sylvania Ltd, Chandigarh on account of purchase of following electric goods from the firm :

1. Sylvania Luxman Street light fittings suitable for single 4.40 W. flouroscent tube with other choke and starter complete in all respects with out tube rod.	30 Nos.	@ Rs.- Ps. 258-40.	7752-00.
2. S.L. Mercury street light fitting suitable for 250 W Mercury vapor camps complete in all respect, but without camp,	2 Nos.	@ Rs.993-75.	1987-50.
Total....			Rs. 9739-50.
S.T. 10%..			Rs. 973-95
Grand Total :-			Rs. 10713-45.

verified in audit. The omission may be accounted for.

(1). Vr.No.31 of 5/85 for Rs.360/- :- Master-roll for

Contd..p..17/-



The above purchase called for the following audit observations, which should be attended to :-

(i). Quotations were invited from the four firms for item No.1 and the lowest rate was quoted by M/S Khillion & Co., Nahan as Rs.239/- per street light fitting suitable for single 4.40 W. Fluorescent Tubes, but the purchase was effected from M/S Sylvania Luxman Ltd. Chandigarh inspite of higher rates quoted by that firm. Thus Municipal Committee suffered a loss of Rs.640-20, as detailed below, which may be recovered or made good and compliance intimated to this department :

I.		II.	
Sylvania Luxman Ltd. Chandigarh.		M/S Khillion & Co. Nahan.	
	No. Rate Amount.		Rs.-Ps.
Street Light fittings suitable for single 4.40 W Fluorescent tube etc.	30. @ Rs.258-40. 7752-00. S.T. 10% 775-20. Total :- 8527-20.	30. @ Rs.239/- 7170-00. S.T. 10% 717-00. Total :- 7887-00.	

Rs.8,527-20 minus Rs.7,887-00. = Rs.640-20.

ii). The purchase of item No.2 i.e. "S.L. Mercury Street light fitting suitable for 250 W Mercury Vapour Lamp complete in all respects but without lamp" was effected without inviting quotations from other firms. This was irregular and undue benefit had been given to a particular firm. The omission may be accounted for.

Similarly, 5 high pressure Mercury lamps were also purchased from M/S Sylvania Luxman Ltd. Chandigarh for Rs.387-20 vide Vr.No.30 of 7/85 without inviting quotations from other firms. This was also irregular. The omission should be accounted for.

(f). Voucher No.21 of 11/85 for Rs.6800/- :- A sum of Rs.6800/- was paid as festival advance to the Municipal Employees @ Rs.200/- per employee on the eve of Dewali festival. The expenditure called for the following remarks:

1). No individual account in Demand and Collection register was kept inspite of the audit observations made in para No.12(h)(iii) of the audit note for the period from 4/83 to 3/85. It should be maintained now.

Contd..p.16/-

verified in audit. The omission may be accounted for.

(1). Vr.No.31 of 5/85 for Rs.360/- :- Master-roll for

11). The applications were obtained from 21 Sweepers only, whereas the advance was paid to 34 employees. The omission should be accounted for at the time of next audit.

16. Reimbursement of cost of in-admissible medicines:- While checking the medical reimbursement claims of the staff, the payment of which was made in the months selected for detailed check, it was noticed that the cost of in-admissible medicines to the tune of Rs.78-50 was reimbursed to the following Municipal Employees, which may now be recovered from them and credited into Municipal fund and compliance intimated to this department.

Vr.No. & month.	Name of Employee.	Bill No.& Date.	Name of inadmissible Medicine.	Cost of in-admissible medicines.
29 of 11/85.	S/Sh. Kanshi Ram.	1240	Serpa Gandharist.	5-00.
-do-	-do-	30.7.85.		
-do-	-do-	1890	-do-	5-00.
-do-	-do-	29.6.85.	-do-	5-00.
-do-	-do-	507	-do-	5-00.
-do-	-do-	20.8.85.		
-do-	-do-	887	Joharmehra.	3-00.
-do-	-do-	21.9.85.		
-do-	-do-	1194	Serpa Gandharist.	5-00.
-do-	-do-	17.10.85.	Joharmehra.	3-00.
-do-	-do-		Rumalya.	8-50.
-do-	Kishori Lal.	1981	<del>2981</del> Phosphomin.	9-00.
-do-	-do-	16.9.85.		
-do-	D. C. Bassi.	78	Vishgoriha.	6-50.
-do-	-do-	16.7.85.		6-50.
-do-	-do-	780	-do-	<del>2500x</del>
-do-	-do-	7.8.85.		
-do-	-do-	996	Kinetone.	15-00.
-do-	-do-	26.8.85.		
60 of 5/85.	V. N. Sharma.	3098	Bicasula.	3-50.
-do-	-do-	26.4.85.		
-do-	-do-	897	Biccasula.	3-50.
-do-	-do-	31.5.85.	Total :-	<u>Rs.78-50, Paise.</u>

17. works :- (a) Muster Rolls :- During the course of audit it was observed that the progress of work done by the labour was not recorded in the Muster rolls vide a few instances given below, with the result that the correctness of the amounts paid and the material consumed could not be verified in audit. The omission may be accounted for.

(1). Vr.No.31 of 5/85 for Rs.360/- :- Muster-roll for

Contd..p..17/-



'Development of Children Park' for 4/85.

(ii). Vr.No.37 of 5/85 for Rs.3016/- :- Muster Roll for 'Construction of foot path on Pinjore Road'.

(iii). Vr.No.38 of 5/85 for Rs.252/- :- Muster Roll for the 'Construction of foot path on Pinjore Road'.

(iv). Vr.No.39 of 5/85 for Rs.1384/- :- 'Construction of Street/Road in ward No.7'.

(v). Vr.No.7 of 9/85 for Rs.495/- :- Muster Roll for 'Development of Children Park'.

(vi). Vr.No.17 of 11/85 for Rs.465/- :- Muster Roll for 'Development of Children Park'.

(vii). Vr.No.16 of 3/86 for Rs.840/- :- One Muster roll for 'Development of Children Park' for 2/86 for Rs.420/- and 'Development of New Park' for 2/86 for Rs.420/-.

(viii). Vr.No.18 of 9/85 for Rs.780/- :- Muster roll of one surveyor for 'Construction of Commercial Complex'.

(b). Vr.No.17 of 9/85 for Rs.1156/- :- Muster roll was issued for the work namely 'Construction of Road to Rest House', but this muster roll was diverted to other works as detailed below:-

(1). Repairing Road side and retaining wall in old palace...	Rs.299-00.
(ii). Gurdwara Road cleaning..	Rs.156-00.
(iii). Ramsehar Road to Village Johrian Road..	Rs. 68-00.
(iv). Re-cast of R. C. C. Blocks for the construction of Drain at Maingate..	Rs.142-00.
(v). Construction of Road to Rest house..	Rs.491-00.
Total :-	<u>Rs.1156-00.</u>

Thus only Rs.491/- were incurred on the work 'Construction of Road to Rest House' for which the Muster roll was actually issued. The reasons for diversion of Muster roll to other works should be intimated to audit.

Moreover, no progress of work done by the labour was recorded/indicated. The omission may be accounted for.

Similarly, Rs.1881/- were paid vide Vr.No.18 of 3/86 on account of Muster roll no.1/363 issued for the 'Making of Dust Bins', but the Muster roll was diverted to other work, as detailed below. :-

Contd..p..18/-

-: 18 :-

Development of New Park...	Rs. 1125-00.
Construction of Dust Bins..	Rs. 756-00.
Total :-	<u>Rs. 1881-00.</u>

Thus Rs.756/- were incurred on the work for which Muster Roll was issued. The irregular procedure adopted should be justified.

(c). Construction of Brest wall in ward No.1 :- (i). The work "Construction of Brest wall in ward No.1" was allotted to Shri Shiv Kumar, Contractor vide Committee's letter No.M.C., N.L.G. dated 1.4.85 and the work was commenced by the contractor on 6.4.85 and completed on 6.7.85. But, the agreement was signed by the Contractor on 9.7.85 after the completion of the work, whereas the same was required to be signed within 15 days of the issue of award letter. The omission may be accounted for.

(ii). A sum of Rs.5000/- was paid vide Vr.No.1 of 5/85 to Shri Shiv Kumar, Contractor vide cheque No.042166, dated 1.5.85 as advance payment for the above work "Construction of Brest wall in ward No.1" whereas the agreement of work was signed by the Contractor on 9.7.85 after completion of the work. The authority under which the advance payment could be paid to the contractor without agreement may be furnished.

(d). Vr.No.23 of 3/86 for Rs.1004-09 :- Paid to Sh. Ashwani Kumar, Contractor on account of 4th and final bill for the work Regarding Construction of 11 (eleven) stalls on Pinjore Road". The payment called for the following remarks :-

(i). Following extra items were got executed, but the same were not got approved from the competent authority. The omission may be accounted for :-

1. 56.375 1 Class Half Brick masonry in 1.4 CM in Superstructure @ Rs.22-15.. Rs. 1248-71 Ps.
2. 1.441 1st Class Half Brick @ Rs.22.15.Rs. 31-91.
3. 6 Nos. P.F. 75 MM Dia @ Rs.5-80  
M.Shoulder Best damp of approved design etc.. .. Rs. 34-80.

(ii). Following item was substituted but the approval of the competent authority was not shown to audit. The omission may be accounted for and supplied at the time of next audit.

- 8.10 P/F 75 MM Dia C.I rain water pipe and make good with the wall and fixing joint in cement and yern. 8.10 @ Rs.26.90.. Rs.217-89 P.

Contd..p.19/-



(e). Construction of Commercial Complex :-

VR.No.24 of 9/85 for Rs.10,116-90 :- Paid to Sh. Dalbir Singh, Contractor on account of 2nd Running bill for the work namely "Construction of Commercial Complex". In item No.7 of the bill, a sum of Re.1/- was paid in excess due to wrong calculations. The amount may be recovered from the official at fault and compliance shown at the time of next audit :-  
Items No.7 .

1st Class Brick work in Superstructure in 1 : 6  
Cement mortar.

Rate.	Quantity executed.	Quantity paid for.	Amount payable.	Amount paid.	Amount excess paid.
Rs.-Ps.			Rs. - Ps.	Rs. - Ps.	
166-85.	185.273 <sub>3</sub> M	185.279 <sub>3</sub> M	30912-80.	30913-80.	Re.1-00.

(f). VR.No.24 of 3/86 for Rs.19085-17 :- Paid to Shri Dalbir Singh Tob, Contractor on account of 4th Running Bill for the work "Construction of Commercial complex". The payment called for the following audit observations, which may be attended to :

(1). The work was commenced on 12.7.85 with time limit upto 14.12.85, but the extension was granted by the Administrator on 23.1.86 upto 14.4.86 on the grounds, detailed below, which were advanced by the contractor:-

1. Due to rainy season.
2. Due to non-availability of cement.
3. Due to non-availability of steel 25 MM Dia.
4. Due to extra work done.

As regards cement, it was noticed that the cement was regularly issued to the contractor on the following dates :-

9.12.85..	48 bags.
5.1.86...	50 bags.

Moreover, 20 bags of cement were returned by the contractor to the Committee on 15.1.86. There was no justification to extend the time limit on this ground. The other grounds were also not sound. As such the extension of period of execution of work should not have been granted.

(ii). Item No.11 was executed extra, but the approval of the competent authority for execution of this item was not shown to audit. The omission may be supplied at the time of next audit:-

0750 Laying P.C.C. 1:2:4 with 0.750 @ Rs.226.15  
 8.18 MM size stone grit in base  
 plates of beams. ....Rs.169-61.

(iii). Item No.19 of the bill was put to tender as detailed below:-

<sup>3</sup>  
 40 M supplying and laying of soil in filling  
 at site including royalties and carriage upto  
 100 meter on head load and one K.M. on  
 Mechanical Transport including levelling :-

<sup>3</sup>  
 40 M @ Rs.17.55 ... Rs.708/-  
 + 119 % above premium i.e. (Rs.17-55 + Rs.20-90) = Rs.38-45.

But at the time of actual execution of the work, this  
 item was executed as 419.272 M<sup>3</sup> and the rate was paid as under:-

<sup>3</sup>  
 40M @ Rs.17-55... = Rs.1538-00.  
 + 119% above premium i.e. @ Rs.38-45.

379.272 @ Rs.25/-... = Rs.9481-80.

(without Premium).

While checking the estimate of the work, it was noticed  
 that the above item worked out to 395-60M<sup>3</sup> but due to wrong  
 calculations in the estimate, it was worked out as 39-50 M<sup>3</sup>  
 and thus the same was put to tender as 40 M<sup>3</sup>. Although  
 379.272 M<sup>3</sup> work was got executed at lesser rate from the  
 contractor, but it is not understood as to why the calculations  
 were not checked properly before the item was put to tender. In  
 future, the items may be put to tender after proper scrutiny of  
 the estimate.

(iv). The work regarding construction of Commercial complex  
 was a departmental work and thus was to be executed out of the  
 Municipal Fund. But, while checking the payments of the  
 contractor, it was noticed that the payment of three running  
 bills of the above work was made out of the amount of Grant-  
 -in-aid from the Personal Ledger Account of the Municipal  
 Committee. As such the amount of Grants was diverted to  
 departmental work. This was highly irregular and violated the  
 Grant-in-aid rules. The omission may be accounted for <sup>and</sup> the amount  
 may be got recouped out of the Municipal Fund to the Grant-in-  
 aid account of P.L.A. and compliance intimated to this  
 department. The details of the payments made out of P.L.A.  
 were as under :-



Bill No.	Cheque Number and date.	Amount paid to the Contractor.
I. Running Bill.	042187/15.7.85..	Rs. 27,849-10.
II. -do-	042193/24.9.85..	Rs. 10,116-90.
III. -do-	042614/24.3.86..	Rs. 19,085-00.

18. Objection Statement :- Minor objections were settled on the spot. Hence separate objection statement was not issued.
19. Conclusion :- The accounts stand in need of improvement.

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

Endst. No. V(9)-Fin(LA) Vol. V, Dated:- Shimla-171002, the 4 MAY 1987

Copy forwarded for information and necessary action to:-

1. The secretary, Municipal Committee, Nalagarh, District Solan, (H.P.) 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 Secretary (LSG) to the Government of Himachal Pradesh, Shimla-171002.
3. The Director of Urban Local Bodies, H.P., Shimla-171002.
4. The Deputy Commissioner, Solan, District Solan, (H.P.).
5. Shri K.K. Dharmani, Senior Auditor, C/O...

Sd/-xx 1.5.87  
( B.L. THAPAR )  
Assistant Examiner,  
Local Fund Accounts,  
Himachal Pradesh, Shimla-171002.

\*KCSHARMA\*

Sd/-xx  
1.5.87

Annexure - 'A'.

(Referred to in Para No.4 of the Audit Note of M.C. Nalagarh for the period 4/85 to 3/86).

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Details of Audit Fee.

<u>Period.</u>	<u>No. of Auditors.</u>	<u>Rate.</u>	<u>No. of Days.</u>	<u>Amount of audit fee.</u>
12.1.87 to 14.1.87.	one S.A.	Rs.50/-	3	Rs.150-00.
16.1.87 to 17.1.87	-do-	Rs.50/-	2	Rs.100-00.
19.1.87 to 23.1.87.	-do-	Rs.50/-	5	Rs.250-00.
27.1.87 to 31.1.87	-do-	Rs.50/-	5	Rs.250-00.
2.2.87 to 7.2.87	-do-	Rs.50/-	6	Rs.300-00.
9.2.87 to 12.2.87.	-do-	Rs.50/-	4	Rs.200-00.
		Total :-		<u>Rs.1,250-00.</u>

Sd/-xx  
 ( K. K. DHARMANI )  
 Sr. Auditor.

.....



Annexure 'B'

Referred to in para 5(a) of the Audit Note of the M.C., Nalgah for the period from 4/85 to 3/86.  
Statement of Grant-in-aid received prior to 1.4.1985.

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 31.3.86.	Unspent Balance upto 31.3.86.	Whether unspent balance refunded.	Letter No. & date vch which U.C.C. furnished.	Date of commencement of work.	Date of completion of work.	Remarks.
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.
<u>1980-81.</u>											
80. C (10) 1/80. R. 20.3.81.	Under Secy. (LSC).	C/o Bath room in crenation & water stand post in lagah.	31.3.81.	14,000/-	9,768-50.	4,231-50. -	-	No. 774/ 2.11.81.	1.12.83.	31.12.83.	Case for diversion of unspent balance has been taken up with Govt. vide letter No. 472, dt. 15.9.86.
<u>1982-83.</u>											
80. C (10) 1/83, dt. 3.3.83. Bent Inverted/ Attention to 31.3.87 even vide Secy. letter No. LSC. C (10)- 2/74- R. 16.10.85.	Under Secy. (LSC).	i) C/o P. C. Flooring in Bus stand. ii) Rev. R. C. roofing in Bus stand. iii) C. I. Shed in Bus stand.	31.3.83.	50,000/-	--	50,000/-	--	--	--	--	Diversion of grant for development of Bus stand and time extension granted upto 31.3.87. vide Under Secy. (LSC) Shimla-2 letter No. LSC. C (10) 20/74, dt. 16.10.85.
80. C (10) 3/83, dt. 28.3.83.	-do-	C/o reading room/ library.	31.3.83.	19,500/-	10,819/-	8,681/-	work in progress.	--	8.11.84.	--	work in progress.
<u>1983-84.</u>											
80. C (10) 30/84, dt. 3.3.84.	-do-	C/o Pucca Nallah near stone crusher.	31.3.84.	4,980/-	5,884/-	NIL.	--	U.C.C. not sent.	10.4.85.	11.11.85.	--
-do-	-do-	C/o 11 No. stalls on Binjore road.	-do-	50,000/-	50,000/-	NIL.	--	U.C.C. sent vide No. 744, 10.12.86.	5.10.84.	13.4.85.	--
-do-	-do-	C/o Foot path in New park adjoining Children Park.	-do-	17,880/-	18,784/-	NIL.	--	-do-	1.2.86.	31.3.86.	--
-do-	-do-	C/o Metalled road starting from garage partop Singh upto R. 14, 105.	-do-	13,000/-	nil.	13,000/-	--	--	--	--	--
<u>1984-85.</u>											
4. -do-	-do-	C/o Breast wall on palace road.	31.3.85	12,000/-	14,406/-	NIL.	--	Letter No. 746, 10.12.86.	1.4.85.	6.7.85.	--
-do-	-do-	paving brick on edge embankment on snition tank.	31.3.85.	9,000/-	11,425/-	NIL.	--	-do-	1.4.86.	11.12.85.	--
-do-	-do-	C/o Metalled road to West House.	31.3.85.	14,000/-	1,580/-	12,420/-	-	nil.	13.7.85.	work in progress.	--
-do-	-do-	C/o Pucca Dust Bins in the town.	31.3.85.	10,000/-	9,432/-	578/-	No.	No. 746/ dt. 10.12.86.	14.1.86.	4.3.86.	--

2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.
LSG, C(10) 45/84, Dt. 1.3.85.	Under secretary (LSG).	C/o drain at Main gate.	31.3.85.	14,000/-	9,911-22.	4,088-78.	--	--	20.5.81,	--	work in progress.
-do-	-do-	C/o road side drain.	31.3.85.	16,000/-	10,815/-	5,185/-	No.	--	8.4.85, 8.11.85.		Case for the diversion of grant sent vide No. 609, dt. 10.10.86.
-do-	-do-	Prov. 26 No. street light points in the town.	31.3.85.	40,000/-	51,345-10.	28,654-90.	--	--	11/85,	--	work in progress.
-do- Dt. 27.3.85.	-do-	Replacement of lamps with fluorescent tubes.	31.3.85.	40,000/-							

Certified that the grants have duly checked and  
verified by me.

Sd/-xx  
( K. E. DHARMANI )  
Sr. Auditor.

Sd/-xx  
Secretary,  
Municipal Committee,  
Nalgonda.



## Appendix 'C'

referred to in Para 5(b) of the Audit Note of M. C. Nalgazh for the period from 4/85 to 3/86.  
Statement of Grant-in-aid received during the period from 1.4.85 to 31.3.86.

Statement of the work sanctioned by the Government.												
No. & date of the letter sanctioning the grant.	Designation of the Authority sanctioning the grant.	Purpose of grant.	Date of receipt.	Amount sanctioned.	Amount spent upto 31.3.86.	Unspent balance as on 31.3.86.	Whether unspent balance refunded to Govt.	U. C. C. issued on.	Date of commencement of work.	Date of completion of work.	Remarks.	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.
LSG, C(10)7/85, Dt. 31.3.86.	Under Secy. (LSG).	Construction of Flush Block & providing water & sanitary fitting at shopping complex.	31.3.86.	Rs. 30,800/-	Nil.	30,800/-	--	--	--	--	--	--
-do-	-do-	development of site for construction of Labour hostel.	-do-	Rs. 9,500/-	Nil.	9,500/-	--	--	--	--	--	--
-do-	-do-	Construction of Slaughter house.	-do-	Rs. 5,000/-	Nil.	5,000/-	--	--	--	--	--	--
-do-	-do-	Construction of Fucca Embankment on Shitan tank along with school boundary.	-do-	Rs. 16,000/-	Nil.	16,000/-	--	--	--	--	--	--
-do-	-do-	Construction of Retaining wall on Johraan Road.	-do-	Rs. 4,000/-	Nil.	4,000/-	--	--	--	--	--	--
LSG, C(10)7/84, Dt. 31.3.86.	-do-	Construction of Labour Hostel.	-do-	Rs. 50,000/-	Nil.	50,000/-	--	--	--	--	--	--
-do-	-do-	Construction of Town Hall.	-do-	Rs. 21,000/-	Nil.	21,000/-	--	--	--	--	--	--
-do-	-do-	Purchase of Fluorescent tubes for street light.	-do-	Rs. 5,000/-	Nil.	5,000/-	--	--	--	--	--	--
LSG, C(10)7/85, Dt. 31.3.86.	-do-	Wallah near Stone crusher.	-do-	Rs. 15,000/-	Nil.	15,000/-	--	--	--	--	--	--
-do-	-do-	Construction of Fucca Metalled Road in front of shopping complex.	-do-	Rs. 49,100/-	Nil.	49,100/-	--	--	--	--	--	--

certified that the grants have been duly checked and verified by me.

Sd/-xx  
( K. K. DHANAWANI )  
Sr. Auditor.

Sd/-xx  
Secretary,  
Municipal Committee,  
Nalgazh.

Contd. p. 26/-

Annexure 'B'

(referred to in para 5(c) of the Audit Note of M. C. Nalagari for the period 4/85 to 3/86).

"Statement of Grants-in-aid in lieu of abolition of C.M. in the Pradesh for the year 1985-86"

No. & Date of sanctioning letter.	Designation of Authority sanctioning the grant.	Purpose of Grant.	Amount sanctioned.	Amount spent.	Unspent Balance.	Remarks.
2.	3.	4.	5.	6.	7.	8.
LSC, C(10)1/85, Dated 21.6.85.	Under Secretary(LSC).	i). Sustaining the normal activities for 4/85.	Rs. 18,822/-	18,822/-	Nil.	--
-do-	-do-	ii). For pay and allowances for 4/85.	Rs. 1,085/-	1,085/-	Nil.	--
-do-	-do-	i). Sustaining the normal activities for 5/85.	Rs. 18,822/-	18,822/-	Nil.	--
-do-	-do-	ii). For pay and allowances..	Rs. 1,085/-	1,085/-	Nil.	--
1.8.85.	-do-	i). Sustaining the normal activities for 6 & 7/85.	Rs. 37,644/-	37,644/-	Nil.	--
-do-	-do-	ii). For pay & Allowances.	Rs. 2,170/-	2,170/-	Nil.	--
7.10.85.	-do-	i). Sustaining the normal activities for 8 & 9/85.	Rs. 37,644/-	37,644/-	Nil.	--
-do-	-do-	ii). For pay & Allowances..	Rs. 2,170/-	2,170/-	Nil.	--
31.12.85.	-do-	i). Sustaining the normal activities for 10 & 11/85.	Rs. 37,736/-	37,736/-	Nil.	--
-do-	-do-	ii). For pay & Allowances..	Rs. 2,170/-	2,170/-	Nil.	--
27.2.86.	-do-	i). Sustaining the normal activities for 12/85 & 1/86.	Rs. 37,736/-	37,736/-	Nil.	--
-do-	-do-	ii). For pay & allowances..	Rs. 2,170/-	2,170/-	Nil.	--
29.3.86.	-do-	i). Sustaining the normal activities 2 & 3/86.	Rs. 39,636/-	39,636/-	Nil.	--
-do-	-do-	ii). For pay & allowances..	Rs. 2,170/-	2,170/-	Nil.	--

Sd/-xxx  
( K. K. DHARANI )  
Sr. Auditor,

Certified that the amount received as grant-in-aid in lieu of abolition of C.M. for sustaining the normal activities during the year 1985-86 has fully been utilized for the purpose for which it has been sanctioned.

Sd/-xxx  
Secretary,  
Municipal Committee,  
Nalagari.



- 27 -

Appendix-'E'

(Referred to in Para 6(a) of the Audit Note of M. C., Nalagarh for the period from 4/85 to 3/86).

"Position of Plot rents arrears as on 31.3.86"

<u>Sr.No.</u>	<u>Name.</u>	<u>Amount.</u>	<u>period.</u>
		Rs.	
1.	S/Shri. Gurbax Singh.	Rs. 72-00. Rs. 72-00.	84-85. 85-86.
2.	Ram Singh.	Rs. 240-00. Rs. 480-00. Rs. 480-00.	83-84. 84-85. 85-86.
3.	Ram Parkash.	Rs. 360-00. Rs. 480-00. Rs. 480-00.	83-84. 84-85. 85-86.
4.	Shanker Lal.	Rs. 324-00. Rs. 324-00. Rs. 324-00.	83-84. 84-85. 85-86.
5.	Darshan Lal.	Rs. 266-00. Rs. 456-00. Rs. 456-00.	83-84. 84-85. 85-86.
6.	Sohan Singh.	Rs. 133-00. Rs. 228-00. Rs. 228-00.	83-84. 84-85. 85-86.
7.	Jagdish Chand.	Rs. 288-00.	85-86.
8.	Mukhar Bind.	Rs. 324-00.	85-86.
9.	The Nalagarh Co-op Society Nalagarh.	Rs. 339-96 Rs. 339-96. Rs. 339-96.	83-84. 84-85. 85-86.
10.	-do-	Rs. 984-00. Rs. 984-00. Rs. 984-00.	83-84. 84-85. 85-86.

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 Rs. 9,986-88.
 

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Total :-

sd/-xx  
Secretary,  
Municipal Committee,  
Nalagarh.

Contd. at next page...

-: 28 :-

Position of arrears of rent of Municipal shops and stalls  
as on 31.3.86.

Sr.No.	Name.	Amount.	Period.
		Rs.	
	S/shri		
1.	Zalam Singh.	Rs. 1,610/-	1985-86.
2.	Joginder Singh.	Rs. 4,050/-	-do-
3.	Sham Lal.	Rs. 3,487/-	-do-
4.	Dilshed Mohd.	Rs. 150/-	-do-
5.	Kishan Dayal.	Rs. 150/-	-do-
6.	Nand Kishore.	Rs. 465/-	-do-
7.	Dasodhi Ram.	Rs. 1,205/-	-do-
Total:-		Rs. 11,117-00.	
		Rs. 9,986-88.	
Grand Total :-		Rs. 21,103-88.	

Sd/-xxx  
Secretary,  
Municipal Committee,  
Nalagarh.

.. Contd.. p. 29/-



-: 29 :-

Annexure 'F'

(Referred to in Para 6(b) of the Audit Note of the M.C., Nalagarh, for the period from 4/85 to 31.3.1986).

.....  
 "List of arrears of rents of shops in Misce; Demand and  
 Collection Register as on 31.3.1986".  
 .....

<u>Sr.No.</u>	<u>Name.</u>	<u>Amount.</u>	<u>Period.</u>
1.	S/shri Raghbir Dayal.	Rs. 314-00.	1979-80. Rs.314/- Received fully upto 16.1.87.
2.	Amar Chand.	Rs.3600-00.	1980-81. -
3.	Subash Chand.	Rs.4358-00.	1980-81.
4.	Rajinder Kumar.	Rs.1175-00.	1984-85.
5.	-do-	Rs. 250-00.	1984-85.
6.	Ram Sarup.	Rs. 850-00.	1983-84.
Total :-		Rs.10,547-00.	

Sd/-xx  
 Secretary,  
 Municipal Committee,  
 Nalagarh.

....

Contd..p..30/-

Annexure 'G'

(Referred to in Para 6(c) of the Audit Note of the Municipal Committee, Nalagarh, for the period 4/85 to 3/86).

Position of Octroi arrears from Misce. Demand and Collection Register as on 31.3.86.

<u>Sr.No.</u>	<u>Name.</u>	<u>Amount.</u>
1.	Contractor Surrinder Singh, Ropar.	Rs. 545-10 P.
2.	Sub-Divisional Officer, P.W.D., Ropar.	Rs. 484-28 P.
3.	President, Golia Co-Op. Society, Ropar.	Rs. 22-84 P.
4.	B.D.O., Nalagarh.	Rs. 62-44 P.
5.	Asstt. Engineer, H.P.P.W.D., Nalagarh.	Rs. 707-23 P.
6.	Asstt. Engineer Tubewell, Nalagarh.	Rs. 109-51 P.
7.	-do-	Rs. 142-50 P.
8.	S.D.O. (H.P.S.F.B.)	Rs. 2061-50 P.
Total :-		<u>Rs. 4,135-40 P.</u>

Sd/-xx  
Secretary,  
Municipal Committee,  
Nalagarh.

...

Contd..p..31/-



-: 31 :-

Annexure-'H'.

\*referred to in Para 7(a) of the Audit Note of the Municipal Committee, Nalagarh for the period from 4/85 to 3/86).

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Sr.No.	Name of shopkeeper.	Year for which food licence not got Renewed.
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	s/sh.	
1.	Kala Singh.	1985-86.
2.	Dhani Ram.	
3.	Hans Raj.	
4.	Joginder Lal.	
5.	Gulam Navi.	
6.	Shiv Gopal.	
7.	Kahar Singh.	
8.	Ata-Ahmad.	
9.	Nur Alam.	
10.	Abdul Gafoor.	
11.	Parveen Kumar.	
12.	Ram Singh.	
13.	Data Ram.	
14.	Gulzar Mohammad.	
15.	Jagar Nath Ashok Kumar.	
16.	Rajinder Kumar.	
17.	Gian Singh.	
18.	Ashok Kumar Chaman Lal.	
19.	Narata Ram.	
20.	Ram Murti.	
21.	Narinder Kumar.	
22.	Kalyan Singh.	
23.	Harbans Singh.	
24.	Man Singh.	
25.	Ramjan Mohd.	
26.	Pilu Khan.	
27.	Shyam Lal.	
28.	Varsu.	
29.	Deep Dhaba.	
30.	Kirpal Singh.	
31.	Ashok Kumar.	
32.	Ram Saran.	
33.	Gumbax Singh.	
34.	Lachman Dass.	
35.	Pawan Pan House.	
36.	Shamna Devi.	
37.	Abmad Hussain.	
38.	Amar Nath.	
39.	Girdhari Lal.	
40.	Krishan Dyal.	
41.	Charan Dass.	
42.	Nirbhye Singh.	
43.	Kimma.	

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