

(x), (xii) and (xiii)

91

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

Period :- 4/86 to 3/87.

Part-I

1. Last Audit Note

(A) Following audit paras of the old audit notes remained outstanding. Earnest efforts may be made to settle these outstanding audit paras and Compliance instructed 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.

Audit Para No.8(ii)(B) Unsettled.

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

Audit Para No.9, 10(c), 10(iv), 10(g), 14(a), 11(c), 11(e), 12, 16(a), 16(g), 16(h), 16(j), 16(k), 16, 19(c), 21(e), 21(g) and 23(b) remained unsettled.

(f) Audit Note for the period from 4/73 to 2/74.

Audit para No.7(Partially outstanding as Rs.377.79 remained to be recovered) 8, 10, 14, 16, 17, 18(ii), (iv) and (vii) remained unsettled.

(g) Audit note for the period from 4/74 to 3/79.

Audit Para No.9(iv), (v), (vi), (vii), (viii), (ix) and (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 and 29 remained unsettled.

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

Audit Para No.5(a), (b), (c), 8, 12(a), (b), (d), (e), (f), (g), 14(i), 15(a), (b) and 16 remained unsettled.

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

Audit Para No.6, 7, 8(Partially settled), 9, 10, 12(b), 13, 14(i), 16(a), (b) and 17 remained unsettled.

(j) Inspection Note of the Assistant Examiner dated 20.1.1981.
Para No.(ii), (vi), (viii), (x), (xii) and (xiii)
Remained Unsettled.

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

Audit Para No.5,6(a),(b),(c) 9(ii), 12(a)(i) and
(ii), 12(d), 13, 14(a), (b), (c) and (d) Remained Unsettled.

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

~~Audit Note for the period from 4/83 to 3/85.~~

Audit Para No.5(a),(b),(c),(d), and (e), 6(a),(b),(c),
~~a(d) and (e), 6(a), (b), (c), 7(a), (b), and (c), 8, 10(c), (ii),~~
11(b), and (c), 12, (a), (ii), (b), (d), (f), (e), (i), (m), (c),
and (p), 13(b), 15(b), 17(a) and (b), 18(a) and (b), 19, 20,
(f) and (g) Remained unsettled.

(m) Audit Note for the period from 4/85 to 3/86.

Audit Para No.5 (iii) to (vi) (b) 6(a) (Partially
outstanding as Rs.14904/- remained to be recovered). 6(b)
Partially outstanding as Rs.10247/- remained to be recovered)
7(a) and (b), 8 (Partially outstanding as boat licences
renewed in some of the cases). 9, 10(i) and (ii), 11, (i) to
(iv), 12(a) to (e), 13(a) to (e), 14(a) and (b), 15(a) to (j)
16, 17(a) to (d) and (f) Remained Unsettled.

(n) Old objection statement

Following items of old objection statements remained
outstanding. These may be attended to an early date :-

<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 again put up.

(B) Settled Audit Paras.

Following audit paras were settled during the course of
present audit.

(i) Audit Note for the period from 4/73 to 3/74.

Audit Para No.7 (Partially settled as Rs.377.79
remained to be recovered).

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

Audit Para No.11(a), 12(h), 12(k), 13(e), 14, 15, (b) to
(d) and 17(c)(i).

(iii) Audit Note for the period from 4/85 to 3/86.

Audit Para No.4, 5(i)(ii) and (c) 6(a) (Partially Settled as Rs.6199/- were recovered and Rs.14904/- remained to be recovered). 6(b) (Partially Settled as Rs.300/- recovered and Rs.10247/- remained to be recovered) 8 (Partially Settled as meat licences were renewed in some cases).

Part-II

2. Present Audit

The present test audit and examination of accounts for the period from 4/86 to 3/87, the results of which are embodied in the succeeding paragraphs, was conducted by Shri K.K. Dharamani, Senior Auditor w.e.f. 29.6.87 to 11.8.87. The accounts for the months of 6/86, 9/86, 11/86 and 3/87 were subjected to detailed check. The record required in audit was duly put up except that mentioned hereinafter in the Relevant paragraphs, xxx

3. Finances

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

Opening Balance	Rs. 3,15,590.28
Income.	Rs.10,56,347.86
Total.	Rs.13,72,038.14
Expenditure.	Rs. 8,31,847.41
Closing Balance.	Rs. 5,40,190.73

The financial position of the Committee was not sound. According to the available record in the Municipal Office, There should be a balance of Rs.5,13,952.50 of unspent amount of Grant-in-aid. But there was only a balance of Rs.4,56,341.39 in the Personal Ledger Account of the Grants of the Committee, as on 31.3.87, which clearly showed that the Committee had utilised Rs.57,611.11 (Rs.5,13,952.50 - Rs.4,56,341.39) out of Grants towards its day to day expenditure, as there was a balance of Rs.4,56,341.39 in Personal Ledger Account of the Committee representing unspent balance of Grants. This was most irregular and contravened the Grant -in- aid Rules. This irregularity is brought to the notice of the Secretary, (L.G.) to the Government 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, Malagarh in Saving Bank Account, Current Account, Post Office, Malagarh, Punjab National Bank, Malagarh, and in Personal Ledger Account in Government sub Treasury, Malagarh.

4. Audit Fee

The audit fee worked out to Rs.1450/- (Rupees one

cont. page. 4/-

Thousand four 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. SM-246(c) dated 11.8.87 to credit the amount under appropriate head of account ~~that~~ i.e. 0070-Other administrative services, 60-Other Services, 110-Fee for Govt. Audit, H.P. by means of Book transfer from the Personal ledger Account of the Municipal Committee, Nalagarh under intimation this department.

2. 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 1.4.1986 and were utilised during the period from 1.4.86 to 31.3.87.

i) The approval for the diversion of unspent balance of Grant amounting to Rs.4231.50 at Sr.No.1 for the year 1980-81 has been conveyed by the Govt. vide under Secretary, L.S.G. letter No. LSGC(10)-7/86 dated 12.6.87 to utilise the grant for the work namely 'Installation of pipe line in new park'. The amount may be utilised at an early date.

ii) A sum of Rs.578/- was lying unspent balance of grant at Sr.No.1 for the year 1984-85, which was still not refunded to the Government. The needful may be done now and compliance shown at the time of next audit.

iii) The unspent balance of Rs.5185/- at Sr.No.3 of the grant for the year 1984-85 was lying in the committee's fund. The case for the diversion of unspent balance was taken up by the Committee with the Government vide letter No.609 dated 10.10.86. The extension was not received as ~~xxx~~ yet. The matter may be pursued with the Govt.

(b) Grants as per details given in Annexure 'C' attached to this audit note were received by the Committee during the period from 1.4.86 to 31.3.87. The Committee may be sure that these grants are utilised in accordance with the terms and conditions of the sanctioning letters of the grants and unspent balance of grants may be refunded to the Government after the 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 ~~xxxxxx~~ 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 balance 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 1986-87.

6. Arrears

(a) Rent of Municipal Plots and shops.

A sum of Rs.40,319.84 was outstanding as on 31.3.1987, as arrears of rents of Municipal plots and shops as per details given in Annexure 'B' 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 in due course of time.

(b) A sum of Rs.9933/- was outstanding as arrears on 31.3.1987 as per entries in 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. Earnest efforts may be made to effect the recoveries and compliance shown at the time of next audit.

(c) Cetrol

A sum of Rs.4050.12 was outstanding as arrears of Cetrol against the different departments., as per details given in Annexure 'G' attached to this audit note. However a sum of Rs.1029.38 in the following two cases was written off vide committee resolution No.7 dated 6.9.86 and the case has been sent to the D.C. for approval. The final position may be intimated to this department, at the earliest.

1.	Surinder Singh Contractor Repar	Rs. 545.10
2.	Sub Divisional Officer. Repar.	484.28
	Rs.	<u>1029.38</u>

No efforts were made to recover the remaining amount of Rs.3020.74, as detailed in the above Annexure. This was most unsatisfactory. Earnest efforts may be made to recover the outstanding amounts of cetrol from the departments and compliance shown at the time of next audit.

7. Food ~~xxxxxx~~ Lic nces

The food Licences were not got renewed by the shop keepers for the year 1986-87, as per details given in Annexure 'H' attached to this audit note. Immediate steps may be taken to renew the food licences of the shopkeepers and compliance shown at the time of next audit.

8. Bus Parking Fee

(1) A sum of Rs.4/- was short credited on account of Bus parking fee, as detailed below, which may be recovered or made good from the official at fault and compliance shown at the time of next audit.

R/No.	Total receipts.	Date	Amount Realised Rs.P.	Amount credited. Rs.P.	Amount short credited. Rs.P.
23 to 116 114	94	10.6.86	188.00	186.00	2.00
124 to 200 33	94	1.3.87	188.00	186.00	2.00
1 to 87 34	1				
Total Rs-				4-00	

11) In the following cases, the Bus Parking fee appeared to have been short realised/credited which may realised from the official at fault and compliance shown at the time of next audit.

Date	Total No. of Routes	No. of missing Routes.	Amount due.	Amount credited	Amount short credited	Rate
3.11.86	119	25	188.00	184.00	4.00	@ Rs.2/- per Route.
9.11.86	119	20	198.00	196.00	2.00	-do-
15.11.86	119	23	192.00	190.00	2.00	-do-
29.11.86	119	33	172.00	170.00	2.00	-do-
Total Rs.				10.00		

(111) While checking the income of parking fee in the months subjected to detailed check, it was noticed that no details of missing Routes was given on the following dates, with the result that the correctness of amount realised on these days could not be verified. It was also apparent that the office did not exercise proper check on daily income realised by the parking fee clerks. The omission may be accounted for and in future full details of the missing Routes may be recorded daily so that, the proper check could be exercised on the income realised on account of parking fee:-

Dates on which the details of missing routes were not recorded.

Month	Dates
6/86	1.6.86 to 6.6.86, 27.6.86, 28.6.86 and 29.6.86.
9/86	6.9.86, 7.9.86, 12 to 14.9.86, 20.9.86, 21.9.86, 22.9.86, 25.9.86, 27 to 29.9.86.
3/87	1.3.87 and 10.3.87.

(iv) While checking the time recorded in the receipts of Bus parking fee, it was noticed that the same was not in order/correct e.g. one instance is quoted below.

Contd. page..7/-

(97)

<u>Date</u>	<u>R/No.</u>	<u>Time Recorded</u>	<u>Routes.</u>
28.3.87	181 46	1.30 P.M.	Repar to Kalke.
-do-	182 46	12.15 P.M.	Mukarian to Shimla.
-do-	183 46	11.30 A.M.	Malagarh to Shimla.
-do-	184 46	7.30 A.M.	Repar to Kalke.

It is not understood as to how the receipt No. 181/46 was issued at 1.30 P.M. whereas the next receipt No. 182/46 was issued at 12.15 P.M. i.e. 1 hour 15 minutes earlier. It appeared that the receipts were being issued as a matter of routine and the time was being recorded later. As there was no proper check of the office on the staff employed on collection of parking fee. The omission needs to be suitably explained.

v) Page counting certificate :- Page counting certificate was not given on the receipt books issued by the office and some time it was not counter signed by the Secretary. Few instances are given below. The omission may be accounted for and noted for future :-

<u>Month</u>	<u>Receipt No.</u>
8/86	115 and 121
9/86	163 and 155
11/86	190 and 193
3/87	33 to 36, 38, 39, 41, 42 and 44.

9. Teh Bazari fee :- (a) A sum of Rs. 100/- was not realised from Sh. Labhu Ram, owner of Khokha at sr. No. 57 of the Rent Register, as detailed below, on account of Teh Bazari fee, which may be realised now and compliance shown at the time of next audit.

<u>Period</u>	<u>Rate</u>	<u>Total month</u>	<u>Total amount due</u> Rs. P.
1/2/87 to 31.3.87.	@ Rs. 50/- 2 P.M.		100.00

(b) A sum of Rs. 216/- was not realised from Sh. Shankar Lal of Malagarh on account of Teh Bazari fee in respect of a plot measuring 9 square yard, as detailed below, which may be recovered now and compliance shown at the time of next audit.

<u>Period</u>	<u>Rate</u>	<u>Total month</u>	<u>Total Amount due</u> Rs. P.
4/86 to 3/87	@ Rs. 8/-	12	216.00

(c) A sum of Rs. 2/- as detailed below was short realised, which may be recovered from the official at fault and credit shown at the time of next audit.

<u>Date</u>	<u>Name of Person</u>	<u>Land Acquired</u>	<u>Rate per sq.m.</u>	<u>Amount to be realised.</u> Rs. P.	<u>Amount realised</u> Rs. P.	<u>short realised.</u> Rs. P.
3.6.86	Mohan Lal.	2 1/2 sq.m.	@ 2/-	5.00	3.00	2.00

10. Rent of Plots and shops.

(i) A sum of Rs. 1/- was short realised on account of late fee fine, as detailed below, which may be recovered from the official at fault and compliance shown at the time of next audit.

98

R.No.&date	Total days for which fee was to be realised	Rate	Amount realised	Amount to be realised.	Short realised.
			R.P.	R.P.	R.P.
46/13 St. 1.9.86	11 to 31.3.86 & 1.9.86	22 @ 1/2 days. 1/- per day	21/-	22/-	1.00

(11) A sum of Rs.44/- was short realised on account of late fee fine of Rent of shop from Sh. Parvinder Kumar, as detailed below, which may be recovered or made good from the person at fault and compliance shown at the time of next audit.

Name	R.No.& date.	Period for which late fee charged	Amount to be realised.	Amount realised	Short- realised.
			R.P.	R.P.	R.P.
Parvinder Kumar.	24/6 at. 6.3.87.	11/86 to 2/87.	281.00	237.00	44.00

11. Contract of Flush Laterines Bus Adda-Loss of Income.

2 No. Flush Laterines of Bus Adda were not re-auctioned for the year 1986-87 in the month of March, 86. However one Sh. Deva Nand, Sweeper agreed to deposit Rs.5/- per day i.e. Rs.150/- per month on 23.4.86. But his application was rejected without assigning any reason. Neither these flush laterines were given on contract to Sh. Deva Nand nor the auction was done for the year 1986-87. But the Committee issued order to give these on contract basis in the month of 10/ 6 and these were given on contract to Smt. Neelam Devi, Sweeper for the period from 1.11.86 to 31.3.87 on 24.10.86. Thus the committee suffered a loss of Rs.1050/- for the intervening period 1.4.86 to 31.10.86, as the flush laterines were not given on contract to Sh. Deva Nand inspite of his application for contract @ Rs.150/- per month. The loss sustained may be made good from the official at fault and compliance intimated to this department.

12. Establishment

(a) Credit of Govt. share of fee.

The credit of government share of fee in respect of following officers, who performed the part time duties of Meat Inspector and Municipal Engineer and received fee from Municipal fund, as detailed below, was not pointed out to audit. The needful may be done now and compliance shown at the time of next audit.

Name of Officer	Period	Amount	Rate
1. Sh. P. L. Arora Meat Inspector.	4/86 to 3/87	600/-	@ Rs.50/- P.M.
2. Sh. P. S. Mittal Municipal Engineer.	7/86 to 3/87	900/-	@ Rs.100/- P.M. and p.m. 9/-

(b) Leave Account

The leave accounts of the employees were maintained on old system upto 30.6.84. The new system of leave was to be introduced / implemented w.e.f.1.1.76, but the same was ~~and~~ not reconstructed according to the revised rules w.e.f. 1.1.76 onwards inspite of audit observation made vide para No.12 (b) of the Audit Note for the period from 4/85 to 3/86. This was irregular. The needful may be done now and compliance shown positively at the time of next audit.

(c) Service verification

Service verification of the municipal employees was not being done inspite of the audit observations made vide para No.12(c) of the Audit Note for the period from 4/85 to 3/86. This was most irregular. The needful may be done and shown at the time of next audit.

compliance

(d) Certificate under F.R. 26(b) was not being recorded in the service Books at the time of sanction of earned leave etc. The omission may be accounted for.

(e) Increment Register

The Increment Register was not maintained. This was irregular. The Register may be maintained now and compliance shown at the time of next audit.

(f) Service Books

(1) While checking the service Books of the following employees it was noticed that the annual increments were not accorded/granted to the following employees for any Reason for stopping the same was recorded / ~~xxxx~~ shown. The omission may be suitably explained.

Sr.No.	Name of Employee	Designation	Date of last increment granted	Basic Pay.
			Rs.	Rs.
1.	Sh. Bhool Chand xxxxxx	xxxxxx Sweeper	xxxxxx 1.8.80	315/-
2.	Sh. Tara Chand.	-do-	1.10.81	320/-
3.	Sh. Kishori Lal.	-do-	1.11.84	335/-
4.	Mt. Amro Devi.	-do-	1.3.83	330/-
5.	Mt. Susha Devi.	-do-	1.1.84	330/-
6.	Mt. Shila Devi.	-do-	1.1.84	320/-
7.	Mt. Kaushlya Devi.	-do-	1.3.83	330/-

(11) Service Books of the following employees were not complete, although they were granted annual increments. This was most irregular. The service Books may be completed now by recording proper entries in regard to Pay scales admissible, date of appointment/confirmation etc. and Compliance shown at the time of next audit.

Sr.No. Name of Employee

1. Sh.Nathu Rao, Sweeper.
2. Sh.Sat Paul, Sweeper.
3. Sh.Rajinder Kumar, Sweeper.
4. Smt. Kesar Devi, Sweeper.
5. Smt.Kamla Devi, Sweeper.
6. Sh.Juni Chand, Chowkidar.

13. Pay Bills.

(a) The absentee statement was not being attached with the pay bills. The omission may be accounted for.

(b) Establishment check Register.

During the course of audit, it was noticed that pay, Arrears of Pay/A.A etc. were not being entered in the Establishment check Register, inspite of audit observations made in Para 10(b) of the Audit note for the period from 4/83 to 3/85 and Para 13(c) of the Audit Note for the period from 4/85 to 3/86. This was most irregular and in contravention of the Rules. The omission may be accounted for. This serious irregularity is brought to the notice of the Secretary(L.S.G.) for taking suitable action in the matter.

14. Contributory Provident Fund.

(a) Belated credit of contribution and subscription of C.P.F.

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 needs to be suitably explained.

<u>Month</u>	<u>Amount</u>	<u>Date of credit.</u>
	R.P.	
4/86	2903.10	23.4.86
5/86	3155.30	27.5.86
6/86	3059.70	20.6.86
7/86	2948.40 2910.40	23.7.86
8/86	3019.80	26.8.86
9/86	4328.10	26.9.86
10/86	2770.60	16.10.86
11/86	2870.60	25.11.86
12/86	2840.60	17.12.86
1/87	2881.40	30.1.87
2/87	2890.40	4.3.87
3/87	2770.40	18.3.87

(b) Interest for the year 1986-87 was not calculated and credited to the individual accounts of the employees. The omission may be accounted for.

(c) Investment out of C.P.F. of Municipal Employees

A sum of Rs.80,000/- was invested in Jogindra Central Co-operative Bank, Nalagarh vide F.D.R. No.009348 dated 5.1.1981 out of contributory Provident Fund account of the Municipal Employees of Municipal Committee, Nalagarh on 5.1.81 for a period of 5 years 3 months (63 months) with date of maturity on 5.4.86. The investment was to earn interest @ 10 1/2% i.e. Rs.2100/- per quarter and thus the total interest amounting to Rs.44100/- was payable by the above Bank upto the date of the maturity. Thus the total amount of Rs.1,24,100/- including above interest was to be credited to the C.P.F. account of the employees as detailed below.

Principal Amount	80,000-00
Interest @ 10 1/2% i.e.	44,100-00
Rs.2100/- per quarter.	
Total:-	1,24,100.00

On the same date where the above investment was made a sum of Rs.68,000/- was taken as loan by the Municipal Committee, Nalagarh on 5.1.81 @ 12 1/2% interest from Jogindra Central Co-operative Bank, Nalagarh for the purchase of a Tractor. No sanction of the competent authority for taking of loan was obtained by the Municipal Committee. The loan was repaid by the Committee to the Bank as under :-

Dates	Amount repaid
15.7.81	Rs.F.
1.9.82	7000.00
12.3.83	10000.00
12.1.84	15000.00
Total amount repaid	10000.00
	42,000.00

Amount recovered by the Bank out of the Principal balance Rs.33384.52 credited to C.P.F. Account.

46,615.48

Amount recovered out of total interest of Rs.44100/- paid by the Bank on the above FDR and balance interest of Rs.29200/- credited to C.P.F. Account.

18,900.00

Total amount recovered by the Bank.

1,07,515.48

Amount of loan taken by the committee.

68,000.00

Total interest recovered by the Bank on the loan of Rs.68000/-

39,515.48

Rs.1,07,515.48
Contd.p.12/-

Since the committee did not repay the loan upto the date of maturity of F.D.R. i.e. 5.4.86, the balance amount of loan and interest accrued thereon i.e. Rs.65515.48 (Rs.1,07,515.48 - Rs.42,000/-) was recovered by the Bank from F.D.R. and interest accrued thereon of the C.P.F. account of the employees. Thus Rs.65515.48 were recoverable from the Municipal Fund to the C.P.F. account of the employees. But so far a sum of Rs.26000/- was repaid by the committee as under :-

14.11.86	R.P.
13.3.87	10000.00
	16000.00
Total :-	<u>26000.00</u>

The balance amount of Rs.39515.48 (Rs.65515.48-26000/-) may also be transferred from M.C. Fund to the C.P.F. account of the employees now and compliance shown at the time of next audit.

F.D.R. was not encashed on the due date of maturity on 5.4.86, but the same was encashed as late as on 11.10.86. Thus the committee suffered further loss of interest for the period w.e.f. 5.4.86 to 10.10.86 which may be worked out and recovered from the defaulter(s) and Compliance shown at the time of next audit. The liability for causing loss of interest on the amount of Rs.39,515.45 which remained ~~unpaid~~ out of C.P.F. accumulations of the employees may be fixed immediately and loss of interest may be made good from him.

(d) A sum of Rs.2,89,910.38 was lying as balance as on 31.3.87 in Account No.1 of the Jogindra Central Cooperative Bank, Nalagarh on account of contributory Provident Fund of the Municipal employees of the Municipal Committee, Nalagarh under Rule 213(e) of the H.P. Municipal Account Code, 1975, the Provident Fund account was required to be kept in post office saving Bank Account. The amount of C.P.F. may be transferred from Bank to Post Office and compliance shown at the time of next audit.

15. Payments

(a) Vr.No.24 of 3/87 for Rs.1178.80.

A sum of Rs.713.20 was paid to M/s Indian Iron Store, Nalagarh on account of purchase of water supply material vide their bill No.177 dated 1.12.86. The total of the bill actually worked out to Rs.703.54, whereas Rs.713.20 were paid to the firm due to wrong total in the bill. Thus Rs.9.66 paid in excess may be recovered from the concerned firm and compliance shown at the time of next audit.

(b) Vr.No.47 of 3/7 for Rs.93.25

Rs.29.50 were paid to M/s Bansal Photostat, Nalagarh on account of Photostat of 39 copies @ 3.75 paise per copy.

Thus the total amount actually worked out to Rs.29.25 (39x 0.75 Paise), but Rs.29.50 were paid to the firm. Thus 0.25 paise excess paid may be made good.

(c) Vr.No.40 of 3/87 for Rs.560.05

A sum of Rs.560.05 was paid to M/s Sham Hardware and Iron store, Malagarh on account of purchase of G.I. wire, after inviting quotations from the following three firms:-

1)	M/s Sham Hardware and Iron store Malagarh.	28.2.87
ii)	M/s Hardware store, Malagarh.	28.2.87.
iii)	M/s Madam Lal Jain Malagarh.	28.2.87.
	52 Kg. G.I. wire	
	@ 1000/-	Rs.p. 520.00
	S.I. 7%	36.40
	S.C. 10%	3.65
	Total :-	<u>560.05</u>

There was no stipulation of sales tax in the quotation of M/s Sham Hardware and Iron store, Malagarh, as such Rs.40.05 (Rs.36.40 + Rs.3.65) were paid in excess, which may be recovered from the concerned firm and compliance intimated to this department.

(d) Vr.No.17 of 6/86 for Rs.102/-

A sum of Rs.71/- was paid to P & T Department on account of telephone charges of telephone No.W.L.G.15. But the total of the bill actually worked out to Rs.70/- Thus Rs.1/- paid in excess may be recovered or made good by the person at fault.

Moreover the Register of Telephone No.W.L.G.15 was not made available to audit for applying necessary check. This register was again not put up in spite of audit observation made in Para No.15 (b) of the Audit note for the period 4/85 to 3/86. The register may be traced out and put up at the time of next audit for applying necessary check.

In the above voucher a sum of Rs.31/- was paid to P & T Department on account of telephone/trunk call charges of telephone P.L.C.28. In this bill Rs.26/- were shown as official calls and Rs.5/- as Private calls. But Rs.5/- were also paid out of Municipal fund on account of private calls, which were recovered at the instance of audit. This was quite irregular.

In the same bill Rs.15/- was paid for the following call.

3.5.86 C.H.-47482 = Rs.15/-

But the above call was not found entered in the Telephone Register N.L.C.28. Thus it appeared that the call was made for Private purpose. The amount in question be recovered from the official at fault and compliance shown at the time of next audit. Proper record of all calls may invariably be made in the telephone Register so as to ~~xxxx~~ avoid recurrence of above instances.

(e) A sum of Rs.438/- was paid vide vouchers, as detailed below, on account of purchase of sweets distributed on the eve of Independence Day, Republic Day etc. But the sanction of the competent authority as required under section 51(2) (L) of the H.P. Municipal Act, 1968 was not obtained. The omission may be accounted for :-

Vr.No.& Month	Amount spent.	Occasion on which sweet distributed.	Remarks.
	Rs.		
22 of 9/86	198.00	128.00 15.8.86	15.8.86
50 of 3/87	60.00	25.1.87	Revenue stamp not affixed on A.P.R of the shopkeeper.
-do-	180.00	26.1.87	
Total:-	<u>438.00</u>		

(f) Vr.No.57 of 3/87 for Rs.805/-

A sum of Rs.805/- was paid to M/S Nagina Electric Press, Jalandhar on account of purchase of Printed Stationery articles. The purchase called for the following audit observations :-

i) In the quotation of M/S Nagina Electric Press, Jalandhar, The rate of stamp Register was quoted as Rs.11/- whereas in the bill No.26, dated 10.2.87. The rate was charged as Rs.16/- Thus Rs.5/- were paid in excess to the firm, which may be recovered and compliance shown at the time of next audit.

ii) No comparative statement of quotations was being prepared. This was irregular and needed to be accounted for.

iii) There were Three quotations on the record which appeared to have been collected personally by hand in order to circumvent the audit objection. The omission may be suitably explained.

(g) Vr.No.44 of 3/87 for Rs.107.25

A sum of Rs.107.25 was paid to Sh. D.C. Basai, Clerk on account of 1 A. and 1 A. from Nagla to Shimla and back from 24.3.87 (12.15 P.M.) to 26.3.87 (10.30 P.M.) he was entitled to 2.70 D.A. instead of 3 D.A. paid to him. Thus he was paid Rs.56.25 as 3 daily allowance instead of 49.60, at 2.70 daily allowance resulting into excess

payment of Rs.6.65 (Rs.56.25 - Rs.49.60) which may be recovered of Rs.6.65 (Rs.56.25 - Rs.49.60) which may be recovered from the official at fault and compliance shown at the time of next audit.

(h) Vr.No.56 of 3/87 for Rs.254/-

Rs.230/- were paid to M/s Chet Ram Sikandar Lal, Nalagarh on account of purchase of 23 pairs of socks @ Rs.10/- per socks.

These 23 pairs of socks were shown as issued at Page 5 of the livery register but the signatures of the following employees were not obtained, however the socks were shown to have been issued to them. The omission may be accounted for :-

Sr.No.	Sr.No. of the Register	Name of Employee
1.	2	Sh.Kham Chand, Peon.
2.	3	Sh.Kanshi Ram, Peon.
3.	8	Sh.Tara Chand, Sweeper.

Moreover no reference of of Bill No. and date and price was recorded on the livery register. This was irregular. The omission may be noted for future.

(i) Vr.No.24 of 3/87 for Rs.1178.80

A sum of Rs.64.40 was paid to M/s India Iron Store, Nalagarh on account of purchase of 4.600 Kg. Kassi out of Municipal fund. The entry was made in the stock register No.27 at page 79 and was subsequently shown as issued to Sh. Hira Lal, Da roga on 11.11.86 and balance was shown as nil. This was permanent articles and could not be written off from the stock in such a casual manner. Rs.64.40 may be recovered from the official at fault and compliance shown at the time of next audit.

Similarly 4 No. Kassis were purchased from India Iron Store, Nalagarh on 27.3.87 were also issued to him and balance shown as nil. This was irregular. The omission may be accounted for.

(j) Vr.No.28 of 9/86 for Rs.4965/-

Paid to M/s century steel industries, Sector 7(A) Chandigarh on account of purchase of following steel furniture.

One steel Almirah 78"x36"x19"	M.P. 1100.00
10 No. Office chairs pipe frame covered steel @ 130/-	1300.00

steel Table 5'x3' Hica
Top having 3 drawers.

1050-00

steel Almirah Small
50"x30"x17" without
locker.

700-00

S.T. 10%

4150-00

415.00

Total

Rs. 4565.00

The above purchase called for the following audit observations :-

i) According to the instructions issued by the Deputy Secretary (Industries) to the Govt. of Himachal Pradesh vide his letter No. Udyog (Ja) 2-13/84-II dated 30.8.1986, The Committee was required to purchase of articles of furniture from the firm holding rate contract, if any autonomous body wishes to purchase goods manufactured outside the state, which are also manufactured within the state, They must obtain 'No objection certificate' from the H.P. controller of store. But in the above case, no objection certificate was not obtained, which was in contravention of the Govt. instructions. The irregularity may be got condoned with the sanction of the Govt. and compliance intimated to this department.

ii) The above furniture was entered in the Rest House Register at page 55 and 56, whereas the same was purchased for the office use and the entries should have been made in the stock register of the office. The omission may be accounted for.

iii) The orders passed for payment were not signed by the Secretary as well as President. The omission may be accounted for.

(k) Vr.No.18 of 8/86 for Rs.5336.95

Rs.4803.25 were paid to M/s Khullen and Co. Nahan on account of purchase of Electric Tube Rods vide bill No. 345 dated 28.8.86.

75 No. Tube Rods 4.40 watt
@ 22/- each.

Rs.P

1650-00

150 No. Tube Rods 2.20 watt
@ 21.25 each.

3187.50

S.T. 10%

S.C. 10%

4837.50

483.75

48.40

5369.65

Less freight.

32.70

Total payment made.

5336.95

Contd. page..17/-

The above purchase called for the following observations :-

- i) According to the instructions issued by the Deputy Secretary (Industries) to the Govt. of H.P. vide his letter No. Udyog (Je)-2 -15/84-II dated 30.8.86. The committee should have purchased the above tube rods from the firm holding rate contract, but the same were purchased from the open market without obtaining the N.O.C- from the Controller of Store, H.P. The irregularity may be got condoned with the sanction of competent authority and compliance intimated to this department.
- ii) The above 75 No. Tube Rods of 4.40 watt were entered in stock register No. 27 ~~xxxx~~ at page 11. out of These tubes Rods, 21 Nos were issued to Sanitary supervisor on 30.8.86, but from the consumption Register, it was noticed that 15 tube Rods were fixed / Replaced during 30.8.86 to 17.3.87 and fresh quantity was got issued on 18.3.87. Thus 6 Tube Rods were (i.e. 21-15) misappropriated by him. The cost of 6 No. Tube Rods @ 22/- each may be recovered from the official at fault and compliance intimated to this department.
- iii) Further 63 No. 2'-20 watt Tube Rods were issued to Sanitary supervisor on 26.8.86. But only 20 No. were replaced / fixed according to the consumption Register maintained by ~~the~~ him. Thus 43 No. tube Rods were misappropriated by him. The cost of 43 No. may be recovered from the official at fault and compliance shown at the time of next audit.
- iv) Further perusal of the stock/consumption Register of sanitary supervisor revealed that 100 bulbs were purchased vide bill No. 8200 dated 4.6.86 (Vr. No. 21 of 6/86) and further 100 bulbs were purchased on 9.12.86 vide bill No. 1360 dated 9.12.86. Thus 200 bulbs were purchased during 4.6.86 to 30.4.87 but it was noticed that only 158 bulbs were shown replaced during this period and no balance carried forward. Thus 42 No. bulbs were also misappropriated by him. This was quite irregular. The cost of 42 No. Bulbs may also be recovered from the official at fault and compliance shown at the time of next audit.

(L) Vr. No. 47 of 12/86 for Rs. 5000/-

A sum of Rs. 5000/- was received as grant-in-aid from speaker, Vidhan Sabha, Himachal Pradesh for further disbursement to the President, shanku sewa Dal and Manager Shiv Mandir Kaul Dass, Malagarh for development of Mandir. The payment was made by the committee vide cheque No. 042643 dated 31.12.86 to Sh. Birdhari Lal Bassi, President Shiv Mandir. The ~~xxx~~ Relevant papers of utilisation of the above amount may be obtained from the President Shiv Mandir and shown at the time of next audit for applying necessary check.

(n) Vr.No. 37 of 3/87 for Rs.562/-~~Vr.No.37 of 3/87 for Rs.562/-~~

A sum of Rs.562/- was paid to M/S Chandel Electric works, Malagarh on account of ~~xxx~~ fitting charges of Town Hall Building.

Similarly Rs.527.30 were also paid to the above firm vide Vr.No.9 of 11/86 on account of fitting charges of electric points at Bus stand. But no estimates were got prepared before the work was allotted to the above Contractor. The omission may be suitably explained.

(n) Vr.No.16 of 6/86 for Rs.503.25

Paid to M/S Mahajan stationery and General store, Malagarh on account of purchase of stationery articles. The purchase was split up in different bills, in order to avoid the calling of quotations. This was irregular, as the benefit of healthy market competition could not be ~~xxxxxx~~ availed of. The omission may be suitably explained.

<u>Bill No. and Date</u>	<u>Amount</u>
	Rs.p.
Nil dated 6.9.85	90.00
Nil dated 8.9.85	85.35
Nil dated 11.11.85	72.00
Nil dated 11.11.85	92.75
Nil dated 11.11.85	73.15
Nil dated 2.1.86	90.00

It may also be explained as to why the stationery articles were not being purchased from H.P. Govt. Printing and stationery Department, Shimla.

(o) Vr.No.45 of 3/87 for Rs.700/-

Paid to Shri R.A. Gautam Advocate, High Court Shimla, But A.P.R. was not forthcoming. The same may be procured and shown at the time of next audit.

(p) A sum of Rs.62.10 was paid on account of electricity bill vide Vr.No.27 of 3/87, but 0.20P Revenue stamps was not affixed as the payment exceeded Rs.20/-. The omission may be accounted for.

16. Reimbursement of cost of inadmissible medicines

During the course of audit it was noticed that the cost of in-admissible medicines to the tune of Rs.70.90 was reimbursed to the following Municipal employees, which may be recovered from them and credited into the Municipal Fund and compliance shown to this department at the time of next audit.

Vr.No.& Month.	Name of Employee	Bill No. & Date	Name of Inadmissible Medicine.	Cost of Inadmissible Medicines.
31 of 3/87	Sh.Kanshi Ram	877 24.12.86	Surpagandha Vati	M.P. 6.60
-do-	Sh.Nand Lal	317 12.11.86	Liverub Criminal Chirakin	14.50 9.00 2.00
-do-	Rajinder Kumar.	12 23.10.86	Liverub speminferle	14.40 4.80
-do-	-do-	765 6/10/86	Liverub speminferle	14.40 5.20
Total :-				70.20

17. Works (a) Muster Roll.

During the course of audit, it was noticed that the progress of work done by the labour was not being recorded in the Muster rolls, as per a few instances given below, with the result that the correctness of the amounts paid could not be verified in audit. The omission may be accounted for.

1) Vr.No.15 of 6/86 for Rs.465/-

5/86. Muster Roll for Development of children Park for

11) Vr.No.11 of 9/86 for Rs.540/-

8/86. Muster roll for Development of Children Park' for

111) Vr.No.16 of 3/87 for Rs.420/-

for 2/87. Muster roll for 'Development of children ~~xxxx~~ Park'

(b) C/O Road of Rest House'

(1) A sum of Rs.1924/- was spent on the work C/O Road of Rest House' against the actual estimate of Rs.14000/-. The expenditure exceeded Rs.5241/- i.e. more than 35%. But the revised estimate was not prepared and got administratively and technically ~~xxxxxx~~ sanctioned. This was irregular. The omission may be supplied at the time of next audit.

(11) In the above work there were huge variation in some of the items provided in the estimate and in actual execution of the work. It appeared that estimate was not either properly prepared or the execution was doubtful. ~~xxx~~ The omission may be suitably explained.

Item No.	Name of Item.	As per estimate	As per actual execution.
I.	Earth work cutting / Filling with disposal etc.	375.30 M ³	512.46 M ³
II.	Laying stone soling etc.	43.55	46.80
V.	Surface Dressing Two Coat with bitumen etc.	408.70	439.50

(c) Vr.No.41 of 8/86 for Rs.6322/-

Name of work "C/O Library/Reading Room"

A sum of Rs.6322/- was paid to Shri Shiv Kumar, Contractor on account of III and final bill of the work namely "C/O Library/Reading Room". The expenditure called for the following audit observations :-

1) There was huge variation in some of the items as actually executed and estimated which may be justified.

Item No.	Name of Item.	Item Provided in estimate	Item Actually executed.
4	R.C.C.work 1:2:4	5.017	4.108
6	10 M.M.Thick Plaster in 1:4 C.M. roof etc.	53.83	32.742
7.	15 M.M. cement Plaster 1:6 C.M. etc.	85.89	133.15
8.	Cement XXXX Tuck Painting 1:4	59.09	43.28
19.	I Class Brick XXXX work in 1:4 C.M.	0.656 M ³	1.08 M ³

(iii) Item No.12 regarding "Laying P.C.C. 1:5:10 with 18 M.M. Nominal size stone grit under P.C.C.1:3:4 in flooring " was not provided in the estimate. Thus this item for Rs.164.28 was got executed as extra item, but the same was not got approved from the competent authority. The omission may be accounted for.

(d) Variation in actual execution and the estimate of the work.

Vr.No.20 of 3/87 for Rs.1271.50.

There was huge variation in actual execution and the estimate of the work namely "Retaining wall on Pohrian

Read". It appeared that the estimate was not properly framed. The variation may be suitably explained.

Sr.No.	Item of work	Estimate	Actual Execution
1.	Excavation in F/P in P.J. work.	29.225	11.18
2	Laying P.C.C. 1:6:12	3,924	2.36
3.	Stone Masonry with hammer dressed stone.	28.890	19.195
4.	Laying 50 MM Thick P.C.C. 1:2:4	0.772 M ³	0.473 M ³
5.	wire crests 1:25x1:25	9.375	3.77
(e)	<u>Vr.No.18 of 6/86 for Rs.1453/-</u>		

The work namely C/O 'Drain at Main Gali' was got executed departmentally. In estimate 48.40 RMT drain was to be constructed but actually 108.90 RMT of Drain was constructed which may be justified.

Due to increase in length of drain, variation in items executed and as provided in the estimate is given below.

Item	Estimate	Actual Execution
1. Excavation	27.95	36.097
2. Laying P.C.C. 1:4:8	7.623	8.501
3. I Class Brick work in 1:4	10.00	7.268
4. Laying 50 MM Thick 1:2:4	29.04	50.96
5. 15 M.M. Thick Plaster.	65.824	124.98
6. P.C.C. work in 1:2:4	56.45	33.47
7. Reinforcement P.C.C. work.	480.00	287.22

explained. The above variation may be suitably

(f) Vr.No.19 of 6/86 for Rs.1960/-

(i) In Muster roll No.375 on account of Development of Bus stand the progress of work was not recorded properly. of Rs 48 among calculations of amounts were recorded in respect of two items as under :-

112

Item	Quantity executed	Rate	In Muster Roll.	Actual Amount.
Laying P.C.C. 1:6:12	2.148 @	125.30 M.	xxxxxx 275.19	xxxxxx 268.92
Reinforcement ^{canal} of R.C.C. work.	22.69 @	3.25	203.74	301.24 30.1.24

In future the calculation may be made properly.

11) While checking the completion report of the above work 'Development of Bus stand' there ~~development~~ ~~of Bus stand~~ "There was variation in some of the items in actually executed and estimated which may be justified :-

Item	In estimate	Actual Execution
3. Half Brick work and 10.	51.874	28.728
13 and 16 Reinforcement in Beams and over Doors.	195.00	1108.470 Kg.
Reinforcement ^{ce} in R.C.C. Slabs.	749.0	
Total:-	944 Kg.	

10 MM Plaster in 1:4 CM	100.16	90.82
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18. Miscellaneous

(1) Rent of shops

In Book No.7 Receipt No.13/7 was cancelled but there was only one copy in the Book. The signature of Secretary was also not found on the cancelled Receipt. The reason for cancellation be suitably explained.

11) Cost of Voter List

Following amount was recovered on account of sale of Voter lists. But the Register in which the sale proceed was recorded was not put up in the absence of Register. The accuracy of amount realised could not be checked. The omission may be supplied at the time of next audit.

113

<u>G.S. R.No. and Date</u>	<u>Amount Realised.</u>
	<u>Rs.P.</u>
45 and 46/3 Dated 24.3.87	22.00
48/3 dated 27.3.87	11.00
4/11 dated 30.3.87	11.00

(111) The Rent of shop No.26 was enhanced from Rs.375/- to Rs.400/- w.e.f.26.6.86 onward. But the rent for the period from 26.6.86 to 30.6.86 was realised @ Rs.375/- instead of enhanced rate of Rs.400/- P.M. Thus Rs.4.15 were less realised for 5 days may be recovered from the occupant concerned or made good by the person at fault.

iv) Food Licence

The rate Licences for whole sale was Rs.25/- but Rs.20/- were realised from M/s Brock Bend India Ltd., Malagarh vide R.No. 50/8 dated 20.3.87. However Rs.5/- were recovered vide G.S. Receipt. No. 21/23 dated 24.7.87 at the instance of audit. The correct rate may be charged from all the dealers in future.

v) Following contingent vouchers were not passed by the President as well as Secretary, The omission may be accounted for.

<u>Vr.No.& Month</u>	<u>Amount</u>	<u>Particular of voucher.</u>
	<u>Rs.P.</u>	
14 & 15 of 9/86	230.00	Washing allowance of Class-IV.
-do-	126.00	Tharoo Allowance.
16 of 9/86.	60.00	Pay of Sh.Prem Dass Sweeper.

(vi) Vr.No.13 of 9/86 for Rs.2251/-

In Muster roll No.386 one mason and 6 Beldars were engaged for the work repair of damaged drains due to heavy rains w.e.f. 23.8.86 to 31.8.86. But no estimate etc. was prepared before undertaking the said work. This was irregular. The estimate may be framed before undertaking such works in future.

19. Objection Statement :- Minor objections were settled on the spot, hence separate objection statement was not issued.

20. Conclusion :- The accounts stand in need of ~~improvement~~ improvement and closer supervision. Large number of audit paras were lying as outstanding. Part-I of the audit note needs immediate attention.

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

29 JUL 1988

Enclst. No.V(9)-Fin(LA)Vol.VI Dated, Shimla-2, the
Copy forwarded to :-

- red
1. The Secretary, Municipal Committee, Nalagarh, District Solan, (Himachal Pradesh), with the request that an annotated reply showing the action taken on the audit and Inspection Note may be sent to this office.
 2. The Under Secretary (L&G) to the Govt. of H.P. Shimla-2, for information and necessary action.
 3. The Director, Urban Local Bodies, to the Govt. of Himachal Pradesh, Shimla-2, for information and necessary action.
 4. The Deputy Commissioner, Solan, District Solan (H.P.),
 5. Shri K.K. Sharma, Resident Audit Officer, C/O....

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

LEAH RAM

Annexure 'A'

Referred to in Para 4 of the Audit Note of Municipal Committee Nalagarh for the period 4/86 to 3/87.

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Details of Audit Fee.

<u>Period</u>	<u>Auditors</u>	<u>Rate</u>	<u>No. of days.</u>	<u>Amount of audit fee.</u>
29.6.87 to 4.7.87.	One S.A.	Rs.50/-	6	Rs.P. 300.00
13.7.87 to 18.7.87.	-do-	Rs.50/-	6	300.00
20.7.87 to 25.7.87.	-do-	Rs.50/-	6	300.00
27.7.87 to 1.8.87.	-do-	Rs.50/-	6	300.00
3.8.87 to 5.8.87	-do-	Rs.50/-	3	150.00
10 & 11.8.87	-do-	Rs.50/-	2	100.00
Total :-				<u>1450.00</u>

sd/-
K.K. Bharmani
Senior Auditor.

ANNEXURE 'B'

REFERENCE: PARA. 5(a) OF THE JOURNAL DATE OF THE MUNICIPAL COMMITTEE MALAGARH FOR THE PERIOD 4/86 to 3/87.

STATEMENT OF GRANT-IN-AID PRIOR TO 1.4.1986.

No. & date of sanction of the G.I.A.	Designation of the Authority sanctioning the Grant.	Purpose of Grant-in-aid.	Date of receipt of grant.	Amount sanctioned.	Amount spent upto 31.3.87.	Unspent balance upto 31.3.87.	Whether unspent balance refunded.	Letter No. & date with which the UCC furnishes.	Date of commencement of work.	Date of completion of work.	Remarks.
2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.
1980-81											
1. L.G.C (10) 1/80 dated 20.3.81.	Under Secretary (L.G.) HP.	C/O bath room in cremation & water stand post in Idagah.	31.3.81	14000/-	9768.50	4231.50	-	No. 74 dt. 2.11.81	1.12.83	31.3.84	Diversification of Grant-in-aid for installation of pipe line in new park conveyed by the Under Secy (L.G.) vide letter No. G(10) -77/86 dt. 12.6.87.
1982-83											
1. L.G.C (10) 3/83 dt. 28.3.83.	-do-	Development of Bus Stand.	31.3.83	50000/-	50000/-	-	-	UCC not sent.	11.12.85	28.3.87	Diversification of grant for development of Bus stand approved vide letter No. (L.G.) (C) 1-0/13/74 dt. 16.10.85.
2. L.G.C (10) 3/83 dt. 28/3/83.	-do-	C/O of Reading room/Library.	31.3.83	19500/-	21340/-	-	-	UCC sent vide letter No. 42 dt. 10.12.86.	8.11.86	13.6.86	-
1984-85											
1. L.G.C (10) 3/84 dt. 3.8.84.	-do-	C/O of Pucca Bahaj Near stone crusher.	31.3.84	4950/-	5884/-	-	-	UCC not sent.	10.4.85	11.11.85	UCC not sent.
2. -do-	-do-	C/O Metalled road starting from the garage of private Singh upto No. 102.	-do-	13000/-	13086/-	-	-	-do-	12.11.86	31.12.86	-do-
1985-86											
1. L.G.C (10) 5/85 dt. 1.3.85.	-do-	C/O Metalled road to Post House.	31.3.85	14000/-	13241/-	759/-	-	-	13.7.85	31.1.87	-
2. -do-	-do-	C/O Pucca latrines in the Town.	31.3.85	10000/-	8422/-	1578/-	-	No. 46 dt. 10.12.86	4.1.86	4.3.86	Unspent balance still not refunded to Govt.
3. -do-	-do-	C/O Drain at Main Gate.	31.3.85	14000/-	14896/-	-	-	-do-	20.5.85	11.5.86	-
4. -do-	-do-	C/O Road side drains.	31.3.85	16000/-	10815/-	5185/-	-	-	8.4.85	15.11.85	Case for diversion of grant sent vide letter No. 53 dt. 13.10.86 No reply received yet.
5. -do-	-do-	Providing 26 No. street light points in the town	-do-	40000/-	81928/-	-	-	-	11/85	-	work in progress.
6. -do-	-do-	Replacement of lamps with fluorescent Tubes	-do-	40000/-	-	-	-	-	-	-	-
1986-87											
1. L.G.C (10) 7/85 dt. 31.3.86.	-do-	C/O Flush black & providing water stand sanitary fittings in the shopping complex.	31.3.86	30800/-	Nil	30800/-	-	-	-	-	-
2. -do-	-do-	Development of site for the C/O labour hostel.	-do-	7500/-	Nil	7500/-	-	-	-	-	-
3. -do-	-do-	C/O slaughter house.	-do-	5000/-	Nil	5000/-	-	-	1/1/87	-	work in progress.
4. -do-	-do-	C/O Pucca embankment on shikha tank alongwith the school boundary.	-do-	16000/-	2847/-	13153/-	-	-	-	-	-
5. -do-	-do-	C/O 1/2 mile on Jochia Road.	-do-	4000/-	504/-	3496/-	-	-	28/1/87	16/3/87	G.C. not sent yet.
6. -do-	-do-	C/O Labour Hostel.	-do-	50000/-	Nil	50000/-	-	-	-	-	-
7. -do-	-do-	C/O 1/2 mile on Jochia Road.	-do-	21000/-	2277/-	18723/-	-	-	9/10/86	30/3/87	Unspent balance of 4000/- not refunded as yet.
8. -do-	-do-	Purchase of fluorescent tubes for street light.	-do-	5000/-	5336.95	-	-	-	12/8/86	30/12/86	G.C. not sent yet.
9. -do-	-do-	Malish Near Police station.	-do-	15000/-	Nil	15000/-	-	-	-	-	-
10. -do-	-do-	C/O Pucca metalled road.	-do-	49100/-	Nil	49100/-	-	-	-	-	-

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

14/-
(K.C. Sharma)
Senior Officer.

14/-
Secretary
Municipal Committee,
Malagarh.

referred to Para 5(b) of the Audit Note of the Municipal Committee, Malagari for the period from 4/86 to 3/87.

No. & date of letter sanctioning the grant.	Designation of the Authority sanctioning the grant.	Purpose of Grant-in-aid.	Date of receipt of grant.	Amount sanctioned upto	Amount spent upto	Unspent balance upto	Whether sanction balance refund	Date of completion of work.	Remarks
2.	3.	4.	5.	6.	7.	8.	9.	10.	11.
L.G.C.(10)3/86 dated 17.3.87.	Under Secretary (L.G.C.)	Repairs of drains & Halls damaged by excessive rains.	28.3.87	1,00,000/-	Nil	4,00,000/-	-	-	-
L.G.C.(10)36/87 dt. 31.3.87.	-do-	C/O flush latrine block in ward No. 7 & 8	31.3.87	15,000/-	-	15,000/-	-	-	-
-do-	-do-	water supply pipe line in new park.	-do-	5,000/-	-	5,000/-	-	-	-
-do-	-do-	C/O rain shelter in bus stand.	-do-	10,000/-	-	10,000/-	-	-	-
-do-	-do-	C/O wave house	-do-	5,000/-	-	5,000/-	-	-	-
-do-	-do-	Repair & Maintenance of street light.	-do-	7,000/-	-	7,000/-	-	-	-
-do-	-do-	(Purchasing of Elect. Goods) C/O Buring shed in the crematorium.	-do-	15,000/-	-	15,000/-	-	-	-
-do-	-do-	C/O of one No. shop near Truck Union.	-do-	5,000/-	-	5,000/-	-	-	-
-do-	-do-	C/O one No. shop near shop of Marata Ram on XXXXX road.	-do-	7,300/-	-	7,300/-	-	-	-
-do-	-do-	Providing roof on the slaughter house.	-do-	5,000/-	-	5,000/-	-	-	-
-do-	-do-	Plantation in the M.L. Area.	-do-	2,000/-	-	2,000/-	-	-	-
-do-	-do-	C/O Road near Himschal worsted mill to Gurdwara.	-do-	22,600/-	-	22,600/-	-	-	-
-do-	-do-	C/O R.C.C. culvert on cause way near Gurdwara.	-do-	21,240/-	-	21,240/-	-	-	-
-do-	-do-	C/O street near Truck Union	-do-	2,140/-	-	2,140/-	-	-	-
-do-	-do-	C/O Pucca street in 25W Colony	-do-	6,970/-	-	6,970/-	-	-	-
-do-	-do-	C/O Re-paving of metalled road of Bakh Malagari.	-do-	3,310/-	-	3,310/-	-	-	-
-do-	-do-	C/O Street near the house of Sh. Mohria near Ward No. 3.	-do-	2,270/-	-	2,270/-	-	-	-
-do-	-do-	C/O R.C.C. culvert in Gate in ward No. 10/3.	-do-	6,250/-	-	6,250/-	-	-	-
-do-	-do-	C/O Pucca street in ward No. 6. Near house of Mahan Chaud.	-do-	2,210/-	-	2,210/-	-	-	-
-do-	-do-	C/O Metalled road stone crusher to Bili Road.	-do-	14,370/-	-	14,370/-	-	-	-
-do-	-do-	C/O Flush lock & urinal in bus stand.	-do-	18,460/-	-	18,460/-	-	-	-
22.	-do-	C/O Town Hall	-do-	25,000/-	-	25,000/-	-	-	-
23.	-do-	C/O of vegetable market near India Iron store.	-do-	9,000/-	-	9,000/-	-	-	-
24.	-do-	Plantation in the Municipal area.	-do-	1,000/-	-	1,000/-	-	-	-
25.	-do-	C/O Pucca street in Morcha wall hall.	-do-	3,450/-	-	3,450/-	-	-	-
26.	-do-	C/O Pucca street in ward No. 11 from Shashri to College road.	-do-	8,980/-	-	8,980/-	-	-	-
27.	-do-	C/O Pucca street in ward No. 11 from Shashri to College road.	-do-	6,570/-	-	6,570/-	-	-	-

Certified that the Grant has been duly checked and verified by me.

(Sd/-)
(M. K. B. B. B.)
Secretary

(Sd/-)
Secretary,
Municipal Committee,
Malagari.

Annexure 'B'

(Referred to in Para 5(c) of the audit note of M.C. Balagereh for the period from 4/86 to 3/87.

Statement of Grants-in-aid received in lieu of abolition of Cetroi in the Pradesh for the year 1986-87.

Sr. No.	Date of sanctioning letter.	Designation of authority sanctioning the Grant.	Months of Grant.	For sustaining normal activities.	Pay & allowances of sanctioned.	Total amount sanctioned.	Amount spent	Unspent balance.	Remarks.
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.
1.	1.3.86 (10) -6/86 Dt. 24.7.86.	Under Secretary (I.C.)	for 4, 5/86	56289	3300	59,589	59589	-	-
2.	-do- Dt. 11/12/ 9/86.	-do-	for 7 & 8/86	39526	2170	41696	41696	-	-
3.	-do- 4/12/86.	-do-	for 9 & 10/86	39526	2170	41696	41696	-	-
4.	-do- 31/ 7/87	-do-	for 11 & 12/86	39526	2170	41696	41696	-	-
5.	-do- 8/3/87.	-do-	for 1, 2 & 3/87	58414	3300	61714	61714	-	-

Certified that the amount received as grant-in-aid in lieu of abolition of Cetroi for sustaining normal activities during the year 86-87 has fully been utilized for the purpose for which it has been sanctioned.

sd/-
Secretary,
M. C. Balagereh,
Balagereh.

sd/-
(K.A. Chandra)
Senior Auditor.

Annexure 'A'

Referred to in Para 6(a) of the audit note of Municipal Committee, Nalagarh for the period from 4/86 to 3/87.

Position of Plot Rent arrears as on 31.3.87.

<u>sr.No.</u>	<u>Name</u>	<u>Amount dues</u>	<u>Period</u>
1.	Sh. Gurbakhsh Singh.	72-00	84-85
	S/O Sh. Lakha Singh.	72-00	85-86
		72-00	86-87
	Total :-	216-00	
2.	Sh. Shankar Lal	324-00	83-84
	S/O Sh. Tulsi Ram.	324-00	84-85
		324-00	85-86
		324-00	86-87
	Total :-	1296-00	
3.	The Nalagarh Co-Op	339-96	83-84
	Society Con- Union	339-96	84-85
	Nalagarh.	339-96	85-86
		33-96	86-87
	Total :-	1359-84	
4.	The Nalagarh Co-Op	984-00	83-84
	Society Con-Union	984-00	84-85
	Nalagarh.	984-00	85-86
		984-00	86-87
	Total :-	3936-00	
5.	Sh. Ram Nath	235-00	85-86
	S/O Sh. Mansi Ram.	172-00	86-87
	Total :-	Rs. 7217.84	

sd/-
Secretary
Municipal Committee
Nalagarh

Contd....

120

Position of shops and stalls Rent Arrear as on 31.3.87.

sr. No.	Name	Amount dues	Period.
1.	sh. Palam Singh S/O sh. Ram Chand.	1110-00 8855-00 <u>Total :- 9965-00</u>	85-86 86-87
2.	sh. Joginder Singh S/O sh. Bhuri Singh.	3550-00 8910-00 <u>Total :- 12460-00</u>	85-86 86-87
3.	sh. Shyam Lal S/O sh. Inderjit.	2280-00 1207-00 <u>Total :- 3487-00</u>	84-85 85-86
4.	sh. Surj Kumar. S/O sh. Harinder Kumar.	500-00	86-87.
5.	sh. Nand Kishore S/O sh. Maghi Ram.	465-00 3720-00 <u>Total :- 4185-00</u>	85-86 86-87
6.	sh. Asenchi Ram. S/O sh. Sadhu Ram.	1205-00 1800-00 <u>Total :- 3005-00</u>	85-86 86-87
		<u>33602-00</u>	

Note:- Total Arrears Rs. _____ N.P.
 of shop and stalls 33602-00
 Plot Arrears. 7217-84
Total :- 40819-84

Sd/-
 Secretary,
 Municipal Committee,
 Nalagarh.

-: 31 :-

Annexure 'F'

Referred to in Para 6(b) of the audit note of Municipal Committee
Malagarh for the period from 4/86 to 3/87.

Position of Rent Arrears of on Misc Demand and collection register as
on 31.3.87.

Sr.No.	Name	Year	Amount dues.
			M.N.P.
1.	Sh. Amar Chand S/O Sh. Ganda Ram Canteen shop Bus Adda.	1980-81	3600-00
2.	Sh. Subhash Chander C/O Sh. Narata Ram Fruite shop Bus Adda.	1980-81	4358-00
3.	Sh. Rajinder Kumar S/O Sh. Ganga Ram Canteen shop Bus A-adda.	1984-85	1125-00
4.	Sh. Ram Sawrup L/O Shiv Ram Canteen shop Bus Adda.	1983-84	850-00
Total:-			9933-00

Sd/-
Secretary,
Municipal Committee,
Malagarh.

Contd...

122

Annexure 'G'

(Referred to in Para 6(c) of the audit note for the period for 4/86 to 3/87 of M.G. Nalagarh).

Position of Petrol Arrears of on Misc Demand and collection Register as on 31.3.87.

<u>Sr.No.</u>	<u>Name</u>	<u>Amount</u>
1.	The Asstt. Engineer Tube well Nalagarh.	R.P. 109.51
2.	-do-	142.50
3.	-do-	707-23
4.	The sub Divisional Officer, HPSEB Nalagarh.	109-37
5.	-do-	1952-13
Total :-		3020-74
1.	Contractor Surinder Singh Roper.	545-10 Amount written off vide committee R.N. 7 dated 6.9.86 & case sent to D.O. 484-28 Solan for approval.
2.	sub Divisional Officer Roper.	
Total :-		4050-12

sd/-
Secretary,
Municipal Committee
Nalagarh.

Annexure 'H'

Referred to in Para 7 of the Audit Note of the Municipal Committee, Nalagarh for the period from 4/86 to 3/87.

Sr.No.	Name of Shopkeeper	Year for which food Licence not got renewed
1.	S/Sh. Devi Ram S/O Samunder.	1986-87
2.	Nazer Singh S/O Sh. Banta Singh.	-do-
3.	Kalyan Chand S/O Ram Khan.	-do-
4.	Ram Parkash S/O Talsi Ram.	-do-
5.	Bachan Ram S/O Babu Ram.	-do-
6.	Bhagat Ram Sharma.	-do-
7.	Ahmed Husain S/O Fir Bakshi.	-do-
8.	Lalip Singh S/O Bhagat Singh.	-do-
9.	Muni Lal Naunki Ram.	-do-
10.	Marshan Pal Karyana Store.	-do-
11.	Hakam Singh S/O Gobind Singh.	-do-
12.	Santokh Singh S/O Ram Chand.	-do-
13.	Rup Lal Commission Agent.	-do-
14.	Khan Chand S/O Datta Ram.	-do-
15.	Charan Singh S/O Narendir Singh.	-do-
16.	Hakam Chand S/O Rajinder Kumar Jain.	-do-
17.	Santokh Singh S/O Gurdit Singh.	-do-
18.	Rameshwer Dass Gautam.	-do-
19.	M/S L/C Bhura.	-do-
20.	M/S India Restaurant.	-do-
21.	Ramesh Lal Sanit Kumar.	-do-
22.	Venkaj General xxx Store.	-do-
23.	Kesho Ram Chander Mali.	-do-
24.	Sharma Diery.	-do-
25.	Sudhir & Brothers.	-do-
26.	Makhan S/O Bhem Sen.	-do-