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Audit and Inspection Note on the accounts of Municipal
Committee, Kelagarth, Distt. Solan, Himachal Pradesh.

Period: 4/57 to 3/90.

Part-I.

1. Last audit Note: Following audit paras of the old audit notes remained outstanding. Immediate action may please be taken to settle these outstanding paras and compliance reported to this department at an early date.

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

- i) Audit para 6(a)(v) Unsettled.
ii) Audit para 6(a)(vi) Unsettled.

b) Audit note for the period from 7/55 to 3/57:

Audit paras No. 7(ii) 12 & 15 Unsettled.

c) Inspection note of the Assistant Examiner dated 13.9.57:

No compliance was made.

d) Audit note for the period from 10/64 to 3/65:

Audit para 8(ii) B Unsettled.

e) Audit note for the period from 10/65 to 3/70:

Audit paras nos 9, 10(c), 10(vi),
10g, 11(a), 11(c), 11(e)
12, 16(a), 16(g), 16(h), Unsettled.
16(j), 16(k), 18, 19(c),
21(c), 21(g), and 23(b)

f) Audit note for the period from 4/73 to 3/74:

Audit para 7 partially settled.
Rs. 377.79 remained
recoverable.

Audit para nos 10, 14, 16, 17, 18(ii), (iv)
and (vii) Unsettled.

g) Audit note for the period from 4/74 to 3/75:

Audit paras nos 9(iv), 7, vi, vii, viii, 1, 2 & 3,
10, 11, 13, 14(ii), 14(iix), 14(xix), 14(x)
(1) (ii), 14(c), 15(a), 15(c), 16, 17, 20, 23

24, 25, 27, 28 and 29: Unsettled.

- b) 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), 12(f), 12(g), 14(a), 15(a) and
 16.... ... Unsettled.

- i) Audit note for the period from 4/80 to 3/82:
 Audit paras nos 6, 7 Unsettled.
 8 partially settled.
 9, 10, 12(b), 13, 15(d), 16(a)
 16(b) and 17 Unsettled.

- 3/ Inspection note of the Assistant Examiner, dated 20.1.1981:
 Audit paras nos ii, vi, viii,
 x, xii and xiii Unsettled.

- k) Audit note for the period from 4/82 to 3/83:
 Audit paras nos 5, 6(a), 6(b), 6(c), 9(ii),
 12(a)(i)(ii), 12(d), 13, (14), (a), 14(b),
 14(c) ... Unsettled.

- l) Audit note for the period from 4/83 to 3/85:
 Audit note paras nos 5(a), 5(b), 6(a), 6(b),
 6(c), 7(a), 8, 11(b), 11(c), 12(a)(i)&(ii),
 12(b), 12(d), 12(f), 12(l), 12(n), 12(p),
 13(a), 13(b), 16(b), 17(a), 18(a), 18(b),
 19(a), 19(b), 20(f), 20(g).. Unsettled.

- m) Audit note for the period from 4/85 to 3/86:
 Audit paras nos 5(iii), (iv), (v),
 (vi), 5(b) Unsettled.
 6(a) ... Partially outstanding.
 7(a)(b) ... Unsettled.
 8 ... Partially outstanding.
 9, 10(i)(ii) Unsettled.
 11(i)(ii)(iii)(iv) Unsettled.
 12 (a), (b), (c), (d) & (e) Unsettled.
 13(a)(b)(c)(d)(e) Unsettled.

Unsettled.

14(a) ...	Unsettled.
10(b) ...	Settled.
15(a),(b),(c),(d),(e),(f),(g) (h),(i) and (j)	Unsettled.
16 ...	Unsettled.
17(b),(c),(d),(e).	Unsettled.
17(a) ...	Settled.

n) Audit note for the period from 4/86 to 3/87:

Audit para No.3(a)	Unsettled.
Audit para 4	Settled.
Audit para 5(a)(i)	Unsettled.
Audit para 5(a)(ii)	Unsettled.
Audit para 5(a)(iii)	Unsettled.
Audit para 5(b)	Settled.
Audit para 5(c)	Settled.
Audit para 6(a)	Partially settled B.9078.84 remained recoverable.
Audit para 6(b)	Partially settled. B.9208 remained recoverable.
Audit para 6(c)	Unsettled.
Audit para 7	Unsettled.
Audit para 8(i)	Settled.
Audit para 8(ii)	Settled.
Audit para 8(iii) & (iv)	Unsettled.
Audit para 8(v)	Settled.
Audit para 9(a)	Settled.
Audit para 9(b)	Unsettled.
Audit para 9(c)	Settled.
Audit para 10(i) and (ii)	Settled.
Audit para 11	Unsettled.
Audit para 12(a)	Unsettled.
Audit para 12(b) & (c)	Settled.
Audit para 12(d)(e)(f)	Unsettled.
Audit para 13(a)(b)	Unsettled.
Audit para 14(a)	Unsettled.
Audit para 14(b)	Settled.
Audit para 14(c) & (d)	Unsettled.
Audit para 15(a)(b)(c)	Settled.
Audit para 15(d)(e)(f)	Unsettled.
Audit para 15(g)(h)	Settled.

Audit para 15(l)(j)(k)	Unsettled.
Audit para 15(l)	Settled.
Audit para 15(m)(n)	Unsettled.
Audit para 15(o)(p)	Settled.
Audit para 16	Settled.
Audit para 17(a)(b)	Settled.
Audit para 17(c)(d)(e)(f)	Unsettled.
Audit para 18(i) to (iii) and (v) and (vi)	Unsettled.
Audit para 18(iv)	Settled.

o) Old objection statements: Following items of old objection statements remained outstanding. These may be settled at an early date.

<u>Period</u>	<u>pending item Nos.</u>
4/74 to 3/79	9 and 11
4/79 to 3/80	5 and 8
4/80 to 3/82	Not put up.

Part-II.

2. Present audit: The present test audit and examination of the accounts for the period from 4/87 to 3/90 the results of which are set forth in the succeeding paragraphs was conducted by Shri D.R. Kapil, Section Officer, with effect from 15.7.89 to 19.8.89 and 26.6.90 to 10.10.90. The accounts for the months of 6/87, 8/87, 11/87, 3/88, 6/88, 9/88, 12/88, 3/89, 6/89, 9/89, 11/89 and 3/90 were subjected to detailed check. The record required in audit was duly put up except that mentioned in the relevant paragraphs hereinafter.

3. Financial:

(a) The financial position is exhibited below in a comparative form:-

	<u>1987-88(B)</u>	<u>1988-89(B)</u>	<u>1989-90(B.)</u>
Opening Balance	540190.73	723211.18	605594.84
Income...	1213964.55	1491064.44	1397447.87
Total...	1754155.28	2214275.62	2003042.71
Expenditure	<u>1040944.10</u>	<u>1523680.73</u>	<u>121186.52</u>
Closing balance	<u>723211.18</u>	<u>605594.84</u>	<u>831186.19.</u>

(b) The funds of the committee had been kept in post office, Malagarh, State Bank of Patiala, Punjab National Bank, Malagarh and Personal Ledger Account in Government Sub-Treasury at Malagarh.

(c) The committee had not taken any loan as on 31.3.1990.

(d) Investments: The committee had made no investment as on 31.3.90-

4. Audit fee: The audit fee due worked out to Rs.4950 (rupees four thousand nine hundred and fifty) as per details contained in the Appendix A attached to this audit note. The Assistant Treasury Officer, Malagarh was requested vide Section Officer's requisition No.37(a) dated 10.10.90 to credit the amount under head ' 0070-Other Administrative Service-60-Other Services, 110-Fee for Govt. Audit, H.P.' by means of Book Transfer from the personal ledger account of the Municipal Committee, Malagarh, 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 1.4.87, and were utilised during the period from 4/87 to 3/90.

(b) The unspent balance of Rs.1166.34 of grant at serial No.1 for the year 1980-81 was not refunded to the Government. The needful may be done now.

(c) The unspent balance of Rs.578 of grant in aid at Serial No.2 for the year 1984-85 was not refunded to Government. The needful may be done now.

(d) The unspent balance of Rs.5185 of grant in aid at serial No.3 for the year 1984-85 was not refunded neither the sanction for diversion of grant was obtained. The omission may be applied at the time of next audit.

(e) The unspent balance of Rs.3000 of grant in aid at serial No.1 for the year 1985-86 was not refunded, neither the extension of time was pointed out. The needful may be done now and compliance shown at the time of next audit.

(f) The unspent balance of Rs.2704 of grant in aid at serial No.1 for the year 1986-87 was not refunded. The needful may be done now and compliance shown at the time

of next audit.

(g) The grants as per detail given in Appendix-C attached to this audit note, were received by the Committee during 4/87 to 3/90. The committee may ensure that these grants are utilized in accordance with the terms and conditions of the sanctioning letters of grants. The unspent balances of grants may be refunded to the government forthwith. According to condition No.8 of the grant sanctioning letters the work must be commenced within one year of the date of the receipt of particular grant and executed strictly according to approved plans and estimates and completed within two years. These grants may be utilized according to terms and conditions and unspent balance may be refunded to the Government.

(h) The unspent balances of Rs.451 and Rs.274 of grants in aid at Serial No. 5 and 6 for the year 1987-88 were not refunded. The needful may be done now.

(i) A grant in aid at Serial No.16 for the year

(j) The unspent balances of Rs.2826 and Rs.3965 of grant in aid at serial Nos. 2 and 5 for the year 1988-89 were not refunded. The needful may be done now.

(j) As per condition No.8 of the sanctioning letter of the grant 'the work must be commenced within one year from the date of receipt of the grant in aid and executed strictly according to the approved plan and estimates and completed within two years. But the grants in aid at serial nos 3, 4, 6, 7, 9 and 10 for the year 1988-89 were received but the works were not started upto 31.3.90. This was not in order. The extension of time may be obtained from the competent authority failing which the amount be refunded to the Government.

(k) Grants as per details given in Appendix-D attached to this audit note were received by the committee on account of abolition of octroi in Himachal Pradesh, for sanctioning the normal activities and pay and allowances of octroi surplus staff.

6.

Excess payment of dearness allowances:

Vide para 3 of Government of Himachal Pradesh Office memorandum No.Fin(c)-B(7)-3/87 dated 24.3.87, regarding Grant of DA to the employees of the Government of Himachal Pradesh with effect from 1.7.86. One instalment of DA already sanctioned and paid to the employees of Government of U.P. with effect from 1.7.86. The office memorandum No.Fin(c)-B(7)-3/87 dated 24.3.87.

2-81-III dated 21.8.1986 for the months of April, 1986 to February 1987 shall be adjusted against the arrears of DA payable with effect from 1-7-86 in accordance with the decision but it was noticed that the instalment of April-86 was not adjusted while making payment of DA instalment round w.e.f. 1.7.86 to the employees of the Committee resulting into excess payment to the employees of the Committee for the period from 4/86 to 2/87. Thus a sum of Rs. 919.00 as detailed in objection statement for the period from 4/87 to 3/90 of item No.1 was paid in excess to the employees of the committee. The excess payment of DA may be recovered and compliance intimated to this department at an early date.

7.

Arrears:

(a)

Rents of Municipal Shops and plots:

A sum of Rs. 69760.72 was outstanding on 31.3.90 as detailed below as arrears of rents of municipal shops and plots. Immediate action/steps should be taken to effect the recoveries.

Sr.No.	Name of shopkeeper/plots	Amount Rs.
1.	Sh. Shankar Lal	2260.00
2.	The Malagarh Tehsil Co-op. Society.	8267.72
3.	Sh Bhagat Ram	200.00
4.	The Manager A.E.T.O.	750.00
5.	Sh Jalam Singh	11020.00
6.	Sh Joginder Singh	12900.00
7.	Sh Shyam Lal	3407.00
8.	Sh Ram Krishan	175.00
9.	Sh Jivan Kumar	15375.00
10.	Sh Anil Kumar	15300.00
Total:		69760.72.

(b)

A sum of Rs. 20333. was outstanding as arrears as detailed below on 31.3.1990 on the entries in the miscellaneous demand and collection register of canteen was ad a, cigarette shop, at bus stand etc. Immediate steps should be taken to effect the recoveries.

Sr.No.	Name	Amount Rs.
1.	Sh Amar Chand	3600.00
2.	Sh Subhash Chander	4350.00
3.	Sh Rajinder Kumar	450.00
4.	Sh Ram Saroop	850.00
5.	Sh Anil Kumar	13000.00
6.	Sh Keshav Lal	850.00
7.	Sh Ram Chander	5225.00
Total:		28335.00

(c) Cotrol: A sum of Rs. 3020.74 was outstanding as arrears of cotrol against the different departments as per details given below. Immediate steps should be taken to effect the recoveries.

Sr.No.	Name	Amount Rs.
1.	Assistant Engineer Tubewell Malagarh.	252.01
2.	J.D.O.H.F.S.D.B. Malagarh.	2061.50
3.	Asstt. Engineer HPPWD Malagarh	707.23
Total		3020.74.

8. Issue of cycle tokens: During the course of audit it was noticed that there was fall in income from issue of cycle tokens vide instances given below. The reasons for the fall of income may be intimated/ascertained.

year.	Income
1987-88	258.00
1988-89	900.00
1989-90	500.00

9. Bus parking fee:

(a) A sum of Rs. 12.00 was short credited on account of bus parking fee as detailed below which may be credited now for compliance shown at the time of next audit.

Doc. No. & Dt.	Am. Rs. Realised	Am. Rs. credited	Am. Rs. short credit- ed.
100tc200/87-1tc73/88 22.6.87	100.00	100.00	2.00
131tc200/112-1tc46/113 15.3.87	100.00	100.00	2.00
116tc200/152-1tc11/163 27.11.87	100.00	100.00	2.00
57tc1 5/101&C. 2.8.88	100.00	100.00	2.00
37tc 130/13 21.3.88	100.00	100.00	2.00
109tc200/60-1tc67/61 24.3.88	100.00	100.00	2.00
Total:			12.00

(b) During test audit it was noticed that in the following cases the bus parking fee of Rs. 346 appeared to have been short realised/ which may be credited now and compliance intimated to this department.

Date Total Nos. of routes. No. of buses. Bal. nos. of routes. Amount due. Amt. Rs. credited. Remarks. along the line.

1.	2.	3.	4.	5.	6.	7.	8.
15.6.87	101	2	99	198	194	4	Bus parking @ Rs. 2/- per bus.
18.6.87	101	3	98	196	190	6	"
22.6.87	101	1	100	200	196	4	"
25.6.87	101	3	98	196	194	2	"
26.6.87	101	3	98	196	194	2	"
1.7.87	101	3	98	196	190	6	"
12.8.87	101	5	96	192	190	2	"
13.8.87	101	5	96	192	186	6	"
18.8.87	101	9	92	184	178	6	"
19.8.87	101	5	96	192	186	6	"
1.9.87	101	4	97	194	192	2	"
1.8.87	101	4	97	194	188	6	"
1.8.87	101	5	96	192	186	6	"
11.8.87	101	4	97	194	192	2	"
12.8.87	101	4	97	194	192	2	"
13.8.87	101	10	91	182	176	6	"
14.8.87	101	9	92	184	176	8	"
16.8.87	101	7	94	188	182	6	"
18.8.87	101	8	93	186	184	2	"
19.8.87	101	8	93	186	184	2	"
21.8.87	101	3	98	196	194	2	"
21.8.87	101	5	96	192	186	6	"
25.8.87	101	5	96	192	188	4	"
7.11.87	101	5	96	192	188	4	"
9.11.87	101	7	9	188	184	4	"
11.11.87	101	4	97	194	192	2	"
14.11.87	101	3	98	196	194	2	"
15.11.87	101	6	95	190	188	2	"
17.11.87	101	2	99	198	196	2	"
21.11.87	101	1	100	200	198	2	"
23.11.87	101	5	96	192	188	4	"
25.11.87	101	2	99	198	196	2	"

1.	2.	3.	4.	5.	6.	7.	8.
0.11.37 101	1		100	200	198	2	-10-
1.3.88 101	7		94	188	180	8	"
2.3.88 101	9		96	192	188	4	"
3.3.88 101	7		94	188	186	2	"
4.3.88 101	7		94	188	178	10	"
5.3.88 101	7		94	188	186	2	"
6.3.88 101	7		94	188	186	2	"
7.3.88 101	6		95	190	184	6	"
8.3.88 101	3		98	196	194	2	"
9.88 105	87		98	196	194	2	"
10.6.88 105	20		85	170	158	12	"
11.6.88 105	10		95	190	184	6	"
12.6.88 105	9		96	192	186	6	"
13.9.88 105	12		91	182	174	8	"
14.9.88 105	18		87	174	170	4	"
15.12.88 105	12		93	186	174	12	"
16.12.88 105	12		93	186	178	8	"
17.12.88 105	8		97	194	190	4	"
18.12.88 105	12		93	186	180	6	"
19.12.88 105	6		99	198	196	2	"
20.12.88 105	12		93	186	178	8	"
21.3.89 105	9		96	192	188	4	"
22.3.89 105	10		95	190	184	6	"
23.3.89 105	4		101	202	198	4	"
24.3.89 105	8		97	194	186	8	"
25.3.89 105	8		97	194	192	2	"
26.3.89 105	5		100	200	196	4	"
27.3.89 105	8		97	194	186	8	"
28.6.89 109	4		105	210	208	2	"
29.6.89 109	12		97	194	188	6	"
30.6.89 109	8		101	202	198	4	"
31.9.89 109	10		99	198	194	4	"
32.9.89 109	2		107	214	212	2	"
33.9.89 109	16		93	186	178	8	"
34.9.89 109	5		104	208	202	6	"

1.	2.	3.	4.	5.	6.	7.	8.
23.9.89	109	12	97	194	186	8	"
24.9.89	109	7	102	204	198	6	"
25.11.89	109	15	94	138	134	4	"
25.11.89	109	21	83	176	172	4	"
26.11.89	109	14	95	190	174	16	"

Grand Total: 346.00

(c) Teh Bazar Fee: A sum of Rs.17 on account of tehbazari fee was short credited as detailed below which may be credited now and compliance shown at the time of next audit.

Receipt No.& dt.	Amt.Rs. realised.	Amt.Rs. credited.	Short credited.
100 to 200/1581 to 8/16 2.6.87	545.00	540.00	5.00
162 to 166/16 23.6.87	41.00	31.00	10.00
32 to 37 13.11.87	89.50	88.50	1.00
181 / 11 31.12.88	16.00	15.00	1.00
		Total	17.00.

(d) Less realised flush latrine fee: A sum of Rs.170 was less realised as detailed below from the contractor flush latrine of bus stand Salogarh which may be realised and credited under intimation to this department.

Period	Rate	Amt.due	Amt.credited	Less realised.
1.9.89 to 30.9.89	@ Rs.15 per day	450	310	140/-
1.10.89 to 2.10.89	"	30	-	30/-
		Total:		170/-.

10. Telephone registers:

(a) Telephone register of telephone No.23

During the course of audit it was noticed that in the telephone register the purpose of official calls was

not clearly mentioned to verify the genuineness of the calls made ~~and~~. This was also pointed out in the previous audit note for the period from 4/83 to 3/85 in the para 11(a) but no action was taken to follow the instructions. It was also noticed that the payments on account of private calls were being made out of municipal fund. The credit of Rs.142 on account of private calls as detailed below was not pointed out during audit which may be pointed out at the time of next audit.

Telephone number 28.			
Date of call	Place & phone No. at which call booked	Amount Rs.	Remarks.
7.1.88	RPR 2794	4	Private
5.2.88	Pat 5737	12	"
24.2.88	RPR 2794	4	"
22.4.88	RPR 2729	4	"
25.4.88	BTG 20	4	"
22.4.88	BTG 20	2	"
16.3.88	RPR 2729	4	"
16.3.88	RPR 2729	4	"
2.5.88	ch 22075	4	"
4.5.88	Sol 2480	4	"
7.5.88	BTG 20	1	"
9.5.88	BTG 20	2	"
20.6.88	Pat 5737	16	"
30.7.88	H.D.269437	27	"
20.9.88	RPR 2794	2	"
20.9.88	RPR 2794	2	"
13.10.88	RPR 2794	4	"
6/89	ID 31413	32	"
1.3.89	RPR 2794	4	"
1.10.89	RPR 2794	4	"
21.10.89	RPR 2794	4	"
Total:		142.00.	

(b) Telephone register of telephone No.15:

During the course of audit, the telephone register of telephone No.15 was not made available, for applying necessary check with the result the correctness of the payments made on account of telephone charges could not be verified in audit. The telephone register may be made available at the next audit. The telephone charges of private calls may be realised and compliance shown at the time of next audit.

11. Payments:

(a) Vr.No.15 dated 11/89 for Rs.500: A sum of Rs.500 was paid as advance to Shri R.P.Chauhan, JE for the service of D.C.M.Toyota Truck No.HPA 7192. While checking the adjustment of the advance it was noticed that a sum of Rs.100 was paid in excess/adjusted as detailed below which may be recovered or made good by the person at fault:-

Vide cash memo No.1317 dated 27.4.89 of M/S Alfa Automobiles Sector-3 Chandigarh.

1)	Diesel Filter	Rs. 34.20
11)	2.800 lt E.Oil @ Rs.25/lt.	<u>170.00</u>
	Total	204.20 paid.

But actually to be paid:-

1)	Diesel filter	34.20
11)	2.800 lt E.Oil @ Rs.25/lt.	<u>70.00</u>
	Total Rs.	104.20

But a sum of Rs.204.20 was paid against Rs.104.20.

Thus Rs.100/- were excess paid.

(b) Vr.No.33 dated 11/87 for Rs.557:

A sum of Rs.557 was paid to M/S Hbdan Lal Jain, Balagharh, on account of supply of building materials vide bill No. 110 dated 27.4.87, a sum of Rs.35 was paid on account of 25 kg of lime @ Rs.1.30 per kg plus sales tax. But it was noticed that stock entry was made for 20 kg lime in the stock register, at page 68/26, thus the excess amount of 5 kg lime ^{amounting to Rs.6.50 was made which} may be made good by the person at fault.

(c)

Payments of electricity charges bills:

During the course of test audit it was noticed that the payment of electricity charges bills were made after due dates vide instances given below resulting into payments of surcharges amounting to Rs.130.80 which may be made good by the person at fault and compliance shown at the time of next audit.

<u>Date</u>	<u>Account No./Bill No.</u>	<u>Surcharges amount Rs.</u>
25.6.87	c-338	3.50
25.6.87	HC-72	3.50
16.2.88	SL-3	20.85
16.2.88	SL-4	24.45
16.2.88	SL-5	18.00
24.6.88	c-338	7.50
26.9.88	573245	6.75
25.2.89	SL-I	12.25
25.2.89	SL-II	2.25
25.2.89	SL-IV	6.50
25.2.89	SL-III	4.10
25.2.89	SL-V	9.10
25.2.89	HC-72	2.00
25.2.89	AT-3	0.35
25.2.89	c-338	7.50
3.3.89	HC-547	2.00
3.3.89	SP-30	<u>0.20</u>
Total:		130.80.

(d)

Vr.No.30 dated 6/89 for Rs.150.00:

A sum of Rs.130 was drawn vide self cheque No.58509 dated 16.6.89 for the expenditure of passing the vehicle Truck HIA 7192. Out of which a sum of Rs.75 were paid vide rec 1st No.467765 dated 17.6.89 to tax authority Chandigarh but the refund of balance amount of Rs.55 was not pointed out during audit. Needful may please be done immediately.

(e) Vr.No.42 dated 9/89 for Rs.1000:

A sum of Rs.1000 was drawn vide cheque No.589335 dated 10.9.89 for the purchase of duplicate ink and one number mercury vapour lamp as advance, but the adjustment of Rs.1000 was not pointed out during the audit.

The advance register was also not put up to verify the adjustment of other advances issued to the employees. This was not satisfactory. The omission may be accounted for.

(f) Vr.No.26 dated 3/90 for Rs.4675:

A sum of Rs.4675 was paid to M/S Sylvania Laxman Ltd., sector 35 D, Chandigarh on account of supply of electrical materials. The purchase called for the following audit observations:-

i) The quotations of three suppliers were in record i.e. M/S Sylvania Laxman Ltd. sector 35D, Chandigarh & Ind M/S Khillan and Co., the Mall, Mohan and 3rd M/S Bajaj Electricals Ltd, sector 26, Chandigarh.

ii) The purchase was not effected from the firm having rate contract resulting in excess payment of Rs.344.30 as detailed below. Which may be made good by the persons at fault under intimation to this department. Even no HAC was shown/put up. Vide Controller of stores H.P. Rate Contract No.4-Ind/SP/3(E-10)59/89-173 dated 2.11.89, the rate contract for the supply of electric material i.e. tubes, starters etc of M/S Vijan Cotton and Allied works Benjauli, Shimla was accepted and valid upto 31.12.90- The rates of M/S Vijan Cotton and Allied works, Benjauli, Shimla were as under:-

20 watt tube ISI Mark	Rs.18.67each
40-do-	19.25each
60watt bulbs-do-	4.74each
100 watt bulbs	5.10each

Vide above voucher the following purchase was effected from M/S Sylvania Laxman Ltd, Chandigarh:

20 watt 100 tubes 2' @ 19.75 each	Rs. 1975.00
60 watt bulbs 500nos @ 4.55 each	2275.00

Total	4250.00
ST 10%	<u>425.00</u>
Total	4675.00

But as per rate contract the amount payable was Rs. 4330.70.

20 watt tubes 2' 100 @ 18.67 each	Rs. 1867.00
60 watt bulbs 500 nos @ 4.14 each	<u>2070.00</u>

Total	3937.00
GST 10%	<u>393.70</u>
Total	4330.70.

Amount paid Rs.	4675.00
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Amount payable as per rate contract firm.	<u>4330.70</u>
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Excess paid. Rs.	344.30.
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(g) Vr.No.31 of 5/89 for Rs.900:

A sum of Rs.900 was debited from the cash book as detailed below, the expenditure incurred on the arrival of Raja Virendra Singh, State Minister of Health of H.P. on 2.5.89, but the expenditure was not a fit charge from the municipal fund under section 51(2)(c) of H.P. Municipal Act, 1968. The expenditure may be got regularised with the sanction of the competent authority.

i) M/S Jain Sweet Shop Malagarh on account of supply of sweet tea etc.	Rs. 675.00
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ii) M/S Gian Tent House Malagarh on account of tent charges.	<u>225.00</u>
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Total Rs.	900.00.
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(h) The Government of Himachal Pradesh department of Industries vide letter No. Udyog(Ja)2-13/84-II dated 30.3.86 regarding purchases by the corporations/autonomous bodies/Boards issued instructions that all departments should adhere to the store purchase rules strictly and purchase their goods entirely through the store purchase organisation, Himachal Pradesh and Autonomous Bodies shall operate on the same rate contract which are entered into by the Controller of Stores, Himachal Pradesh. During the test audit it was noticed that the purchases in the following cases were not effected from the firm having

rate contract. This was not a regular. The irregularity may be accounted for.

Vr.No.	Date.	Amount Rs.	Particulars.
26	6/87	8594-00	Paid to M/S Khillan and Co. Mahan on account of supply of electrical materials.
36	4/87	9600.00	Paid to M/S Aggarwal Sales Shop No.11 Manimajra on account of cost of 2 tubes, 2 tyres and 2 nos flaps for tractor.
34	11/87	10007.00	Paid to M/S Sagan Iron and Hardware Store, Malagarh on account of supply of GI Pipe
27	6/88	6714.00	Paid to M/S Men Raj Bhanpat Rai Roper on account of cost of Monoblock water pump set Crompton MBPS-12.
39	6/88	1639.00	Paid to M/S Gilton Electricals Sector 7C Chandigarh on account of supply of electrical materials.
23	9/88	17225.00	Paid to M/S Khillan & Co., Mahan on account of supply of electrical material for street light fixtures.
30	12/88	2439.00	Paid to M/S Khillan & Co., Mahan on account of supply of 50 nos chokes.
71.	3/90	6458.52	Paid to M/S Paradays Cable Corporation Sector 7C, Chandigarh on account of supply of light fittings.
34.	12/89	1903.00	Paid to M/S Eastmen Engineer, Malagarh on account of supply of electrical materials.

(1) TA Bills payments:

a) Vr.No.52 of 16.3.90 for Rs.44:

A sum of Rs.44/- was paid to Shri R.P.Chauhan, JE on account of TA for undertaking journey from Malagarh to Jolan and back on 2.2.89. The payment called for the following audit observations:

i)- The TA claim was proffered after one year

and paid but the necessary special sanction of the Committee as required under rule 184 of H.P. Account Code, 1975 for time barred claims was not obtained, which may be obtained now failing which the amount be made good by the persons at fault.

b) Vr.No.21 of 3/90 for Rs.500:

A sum of Rs.500 was paid as advance to Shri R.P.Chauhan, JE on account of lifting cement from Rajban out of which a sum of Rs.75/- was adjusted on account of TA & DA for undertaking journey from Malagarh to Rajban and back on 19.2.90 to 20.2.90. A sum of Rs.50 was admissible against Rs.75/- Thus Rs.25 were adjusted in excess which may be justified failing which the amount be made good from the person at fault.

Similarly a sum of Rs.80 was adjusted for undertaking journey from Malagarh to Rajban and back on 22.2.90 to 23.2.90. A sum of Rs.50 was admissible but Rs.80/- were adjusted thus Rs.30/- were excess adjusted which may be justified

c) Vr.No.44 dated 3/89 for Rs.116:

A sum of Rs.116 was paid to Shri H.K.Dandora, President Municipal Committee Malagarh on account of undertaking journey from Malagarh to Delhi and back on 25.1.89 to 26.1.89 to attend the seminar of Presidents and Members of Municipal Committees and Panchayats at Delhi, but the sanction of the competent authority as required under Rule 182(4)(b) of H.P. Municipal Account Code was not put up.

The omission may be supplied.

d) Voucher No.20 of 9/88 for Rs.230:

A sum of Rs.230 was paid to Shri H.L. Dandora, President Municipal Committee Malagarh on account of undertaking journey from Malagarh to Shimla and back on 4.8.88 to 5.8.88. The payment called for the following audit observations:

i) As per rule 182(4)(a) of H.P. Municipal Account Code the President was paid Rs.74.35 as daily allowance instead of Rs.50 thus Rs.24.35 were paid in excess which may be made good.

ii) The sanction of the competent authority as required under rule 182(4)(b) of H.P. Municipal Account Code was not obtained.

111) A sum of Rs.175 was claimed on account of taxi hire charges from Kalma to Shimla for 88 km @ Rs.2/- per km due to blocking of road, but the receipt in support of expenditure was not put up/shown. The omission may be accounted for.

Similarly a sum of Rs.24.35 was paid in excess to Shri H.F.Dandora, President Municipal Committee, Malagarh on account of daily allowance for undertaking journey from Malagarh to Shimla and back from 27.11.87 to 28.11.87 vide voucher No.21 of 9/88.

Similarly a sum of 10.60 was paid in excess vide voucher No.22 of 9/88 to Shri H.F.Dandora, President of the Municipal Committee Malagarh for undertaking journey on 5.7.88 from Malagarh to Solan and back.

The amounts paid in excess may be recovered.

3) Voucher No.29 dated 6/88 for Rs.105:

A sum of Rs.105 was paid to M/S India Iron Store, Malagarh on account of supply of 4 kassis and the stock entry was made at page 79 of stock register No.27. But it was noticed that 4 kassis were issued to Shri Hira Lal Safai Daroga and the balance was shown nil. This was not in order. This was an item of permanent nature and cannot be shown as consumed.

The omission may be accounted for.

12.

Works:

a)

Vr.No.26 dated 2/88 for Rs.12085:

A sum of Rs.12085 was paid to Shri Banlok Sharma, contractor on account of 2nd and final bill of c/o metalled road in front of shopping complex and Hospital Road. The payment called for the following audit observations.

1) The work was awarded vide agreement number nil dated 24.12.87 for 169% above on H.I.schedule of rates 1979.

11) Item No.1 Hammer dressed hard stone masonry in 1:6 cement mortar in foundation and plinth 7.407m³ @ Rs.205.65 per cubic meter Rs.1523.25

But as per schedule item No.11.3 Random rubble masonry/polygonal rubble masonry(un-coursed) brought to courses with hard stone of approved quality in foundation and plinth including levelling up with cement mortar 1:6 @ Rs.164.35 per cubic meter. The rate appeared to be wrongly paid for squared rubble masonry coursed with hard stone of quality in foundation and plinth including raking out joints in cement mortar 1:6.

Thus excess payment appeared to have made to the contractor(Rs.822-90) as detailed below, which may be made good after examining the factual position.

<u>Quantity</u>	<u>Rate paid</u>	<u>Amount</u>
7.407 cum	205.65 cum.	1523.25
	add premium 169%	<u>2574.30</u>
	Total: ...	4097.55

<u>quantity</u>	<u>Rate admissible</u>	<u>Amount</u>
7.407 cum	164.35 cum	1217.34
	Add premium 169%	<u>2057.31</u>
	Total ...	3274.65

amount paid Rs. 4097.55
 amt to be paid 3274.65
 Excess paid Rs. 822.90.

b) Fr.No.29 dated 12/88 for Rs.8330:

A sum of Rs.8330 was paid to Shri Mahmood Khan, Contractor on account of 1st and final bill of c/c culvert in ward No.3 Malagarh. The payment called for the following audit observations:

- 1)-The tenders of 5 contractors were in record i.e.
 1. Shri Salim Ahmed 90% above HPSR 1979
 2. Shri Om Parkash 111%-do-
 3. Shri Sujal Khan 149%-do-
 4. Shri Varinder Kumar 165%-do-
 5. Shri Bhanwar Singh 165%-do-

The award letter was issued vide No.722/MS/MAG dated 29.10.87 to Shri Salim Ahmed contractor for 90% above on H.P.S.R. 1979 and the stipulated period to complete the work was 2 months. But Shri Salim Ahmed showed his inability to execute the work vide letter No.411 dated 4.1.88. The second lowest rate 111% above on HPS rates 1979 was of Shri Om Parkash contractor. But it was noticed that the work was

not awarded to 2nd lowest contractor i.e. Shri On Parkash. But as per note dated 3.2.83 of the Municipal Engineer the fresh tenders were called in vide No. MCH/ 1082-1089 dated 10.3.83. And the rate was negotiated with Shri Avinash Bhargava contractor on 163% above on HPSR 1979 and the award letter was issued vide No.1184 dated 13.4.83. And the work was got executed by Shri Mohammed Khan on behalf of Shri Avinash Bhargava as per mukhtiar name.

In this way a sum of Rs.1657 was paid in excess due to awarding work at 163% above instead of 111% above on HP S.Rates 1979 to 2nd lowest contractor, as detailed below. The reasons for awarding the contract to Shri Avinash Bhargava may be pointed out/explained failing which the amount be made good by the persons at fault.

Total bill	Rs.3186.44
Add premium 163%	<u>5195.90</u>
Total	8380.34
Total bill	3186.44
Add premium 111% above	<u>3536.96</u>
Total	6723.40
Total paid	8380.00
To be paid	<u>6723.00</u>
Excess paid	1657.00.

c) Master rolls: In the following masterrolls the details of measurement of work done by the labour employed were not recorded in part-III of the master rolls form. The needful may be done now and compliance shown at the time of next audit:

Sl.No.	Date	Amount Rs.	Particulars.
15	3/90	3436.00	Master roll 645 period 1.2.90 to 23.2.90 for c/o Rainshelt r at Bus stand.
16	3/90	1155.00	Master roll No.644 period 1.2.90 to 13.2.90 c/o 2 nos stalls on Cooper Road.
17	3/90	1370.00	Master roll No.647 period 14.2.90 to 26.2.90 for c/o drain in park road.

- 21 6/87 1790.00 Master roll No.433 period 1.5.87 to 15.5.87 for c/o one shop on sugar road.
- 21 7/87 2325.00 Master Roll no.444 period 1.7.87 to 17.7.87 of c/o slaughter house at Salagarh.
- 22 3/89 1458.00 Master roll No.562 period 18.2.89 to 25.2.89 of c/o street in ward No.9.
21. 3/89 2829.00 Master roll No.558 period 1.2.89 to 25.2.89 for c/o street in ward No.4.

13.

Pay bills:

- a) Absentee statement: As per rule 180(3)(e) of H.P.Municipal Account Code 1975, the monthly pay bill shall be supported by an absentee statement in form g-17. Needful was not being done. This should be noted for future compliance. The instances of the omission are as under:-

Fr.No.10 of 6/89 for Rs.20040:

Debited on account of pay of sanitation employees for the month of 5/89 paid in 6/89.

Name of employee	Period	Remarks.
Sh Des Raj Sweeper	10.5.89 to 25.5.89	Remained absent.
Sh Phool Chand "	22.5.89 & 25.5.89	"
Sh Sat Pal "	10.5.89	"
Sh Rajinder Kumar	10.5.89	"
Sh Girdhari Lal	6.5.89, 10.5.89 and 24.5.89.	"

b)

Excess payment of House Rent Allowance:

As per notification No.Pin(6)-B(7)-1/88 dated 15.6.88, as a result of treating dearness allowance/ad hoc dearness allowance sanctioned upto 1.1.1986, as dearness pay, the house rent allowance @ 5% of pay, the dearness pay shall be taken into account for calculating this allowance w.e.f. 1.4.1988.

During the course of audit it was noticed that house rent Rs. 134 was paid in excess to the employees as detailed below which may be recovered or made good by the persons at fault.

<u>Name of employee</u>	<u>V.No.</u>	<u>Date</u>	<u>Amount</u>	<u>IRA due</u>	<u>IRA paid</u>	<u>Excess paid</u>
Hon Raj	6	7/88	1287	41	49	8
Basic pay 410						
DP 408						
"	5	8/88	1287	41	49	8
"	5	9/88	1287	41	49	8
"	5	10/88	1287	41	49	8
"	5	11/88	1287	41	49	8
"	10	12/88	1280	42	49	7
Basic pay 420	50	12/88	1280	42	49	7
DP 418						
"	12	2/89	1280	42	49	7
"	11	3/89	1280	42	49	7
"	10	4/89	1280	42	49	7
"	10	5/89	1280	42	49	7
"	9	6/89	1280	42	49	7
"	9	7/89	1336	42	49	7
"	7	9/89	1336	42	49	7
"	16	9/89	1336	42	49	7
"	7	10/89	1336	42	49	7
"	39	10/89	1336	42	49	7
"	20	12/89	1383	42	49	7
Bimala Devi I	8	12/88	24353	34	35	1
basic pay 340						
DP 338	49	12/88	24353	34	35	1
"	10	2/89	24364	34	35	1
Total Rs.						134.00.

14. Fixation of pay: While checking the fixation of pay in the revised pay scale with effect from 1.1.1986, the following audit observations were made which may be attended to:-

... on 15.2.89 and entered at

- a) Fixation of pay of Shri Hira Lal Safai Daroga:
The pay of Shri Hira Lal Daroga, was fixed as under in the scale of Rs. 950-1800 wrongly.

Period	Pay fixed.	Remarks.
1.7.86	1175	-
1.9.86	1175+25	Special increment for sterilization.
1.7.87	1230	
1.7.88	1260	
1.7.89	1290	

The pay was to be fixed as under:-

Period	Pay fixed	Remarks.
1.7.86	1175	
1.9.86	1175+25(SP)	Special increment for sterilization.
1.7.87	1200+25	-
1.7.88	1230+25	-
1.7.89	1260+25	-

Due to wrong fixation of pay he was paid in excess, which may be worked out and recovered.

- b) Sh Sat Pal Sweeper in the scale of Rs. 810-1440.
The pay was fixed as under wrongly:

Period	Pay fixed Rs.	Remarks
1.1.86	810	-
1.1.87	830	-
1.10.87	830+20(SP)	Special increment on account of sterilization.
1.1.88	870	
1.1.89	890	
1.1.90	910	

The pay was fixed to be fixed as under:-
in the scale of Rs. 810-1440.

Period	Pay fixed Rs.	Remarks.
1.1.86	810	-
1.1.87	830	-
1-10-87	830+20	Special increment for sterilization.
1.1.88	850+20	-
1.1.89	870+20	
1.1.90	890+20.	

Due to wrong fixation of pay the SA and MA was

c)

Shri Kanahi Ram Adia Miherrari:
in the scale of Rs. 810-1440:

The pay was fixed as under wrongly:-

Period	Pay fixed & SP	Remarks
1.9.86	850	
1.9.87	870	
1.12.87	870+20	Special increment for sterilization.
1.9.88	910	
1.9.89	930	

The pay was to be fixed as under:-

Period	Pay fixed SP	Remarks.
1.9.86	850	-
1.9.87	870	-
1.12.87	870+20	Special increment on account of sterilization.
1.9.88	890+20	-
1.9.89	910+20	-

Due to wrong fixation, DA and IRA were paid in excess which may be recovered.

d)

Pay fixation of Shri Girdhari Lal.

The pay was fixed as under wrongly:

Period	Pay fixed & SP	Remarks.
1.1.86	790	-
1.10.86	790+20	Special increment on account of sterilization.
1.1.87	830	
1.1.88	850	
1.1.89	870	
1.1.90	890.	

The pay was to be fixed as under:-

Period	Pay fixed & SP	Remarks.
1.1.86	790	-
1.10.86	790+20	Special increment on account of sterilization.
1.1.87	810+20	.
1.1.88	830+20	
1.1.89	850+20	
1.1.90	870+20	

Due to wrong fixation of pay, DA and IRA were paid in excess which may be worked out and recovered.

15. Appointment of Secretary:

a) The municipal committee Halagarh in its meeting held on 31.8.88 passed a resolution ~~on 31.2.88~~ number 4 regarding temporary appointment of Shri S.S. Malhotra, accountant as Secretary, Municipal Committee Halagarh w.e.f. 1.9.88 in scale of Rs.700-1200 plus Rs.75 special pay due to the death of Shri Vishwanath, Secretary of Municipal Committee, Halagarh, subject to the approval of the state Government under section 37 of H.P. Municipal Act, 1968. But it was noticed that the approval of the state Government as required under section 37 of H.P. Municipal Act, 1968, was not received till 31.3.90. The office order for the appointment was also not put up/shown. The omission may be accounted for.

b) Shri Vijay Kumar Senior Clerk was promoted as Accountant w.e.f. 1.9.88 in the scale of Rs.510-800 plus Rs.20 special pay but the office orders were not put up/shown. The omission may be accounted for.
(Shri Vijay Kumar was promoted as accountant vide resolution No.4 dated 31.8.88. of Municipal Committee, Halagarh).

16. Provident Fund:

a) While checking the C.Provident fund, the following audit observations were made which may be attended to:-

i) As per rule 217(2)(a) of H.P. Municipal Account Code 1975, the committee shall maintain a provident fund liabilities account in form P.F.2 which was not maintained. The needful may be done now and compliance shown at the time of next audit.

ii) As per rule 217(2)(a) the amount of interest accrued on the balance at the credit of a subscriber shall be calculated at the end of the year or when the account is closed. But it was noticed that the interest for the year 1988-89 and 1989-90 was not worked out. The omission may be accounted for.

iii) As per rule 227 of H.P. Municipal Account Code 1975, every committee shall maintain (i) a Provident Fund account in form PF-5 & (ii) Provident Fund Investment account in form PF-11 showing the amounts available for payment of insurance premia of the Provident Fund subscriber.

iv) A register in form PF 12 for keeping a list of investors and the account of investment in the National Savings Certificates.

But it was noticed that the committee had not maintained these registers. The needful may be done now and compliance shown at the time of next audit.

(The CPF account of municipal employees was kept in Jogindra Central Co-operative Bank, Jalagurh. The closing balance was Rs. 384303.78 as on 31.3.1990).

b) Vr.No.4 dated 5.12.89 for Rs.10466:

A sum of Rs.10466 was paid to Shri Gurdas ex-employee of Municipal Committee on account of his CPF payment on his resignation from service on 26.2.89. But it was noticed that a sum of Rs.600 which was outstanding against Shri Gurdas on account of CPF advance was not adjusted. The detail of Rs.10466 paid to Shri Gurdas may be worked out and compliance shown at the time of next audit.

c) Vr.No.22 dated 19.4.88 for Rs.1072:

The pay of Shri Khem Chand Adda Buharar was drawn in advance for the month of 4/88 on 19.4.88. And a sum of Rs.69 was deducted on account of subscription but the amount alongwith contribution was not accounted for/deposited in the bank. The omission may be accounted for.

d) Vr.No.21 of 7/89 for Rs.1179:

The pay of Shri Khem Chand Adda Buharar for the month of 9/88 was drawn in 7/89 and a sum of Rs.76 was deducted on account of subscription of CPF. But the amount alongwith contribution was not accounted for in the bank. The needful may be done now.

e) C.P.F.Account No.24 MLC Binla Devi:

The closing balance of CPF as on 31.3.87 was Rs.6555.98 as per provident fund ledger in form PF-I. But the opening balance as on 1.4.87 was taken as Rs.4690-18. The discrepancy may be reconciled, and compliance shown at the time of next audit.

f) Vr.No.25 dated 1/89 for Rs.1934:

The pay of the following employees for the month of 10/88 was drawn in 1/89 and the deduction of subscriptions and advances were made but the amount alongwith contribution was not deposited in the Bank. The omission may be accounted for and compliance shown at the time of next audit.

Library to employees of Municipal on 15.2.00 and entered at

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Sr.No.& Name	Subscription	GPF Advance Rs.	Total Rs.
1 Smt Bimala	50	65	115
2 Sh Sat Pal	50	65	115.

g) Related deposit of contribution and subscription of contributory provident fund:

During the course of audit it was noticed that the GPF deductions made from pay bills were not being credited in time vide instances given below. This irregularity should be avoided in future:

Month	Amount Rs.	Date of credit
5/87	2743.80	23.5.87
6/87	2693.80	25.6.87
8/87	2297.30	30.3.88
10/87	2853.40	7.11.87
12/87	3158.00	29.1.88
3/88	4842.00	30.3.88
6/88	4738.00	30.7.88
9/88	5250.00	22.9.88
6/89	5424.00	19.6.89
11/89	5480.00	27.11.89

h) Withdrawals out of Provident Fund:

Vide under secretary to the Government of Himachal Pradesh letter No.1-23/70-198-II, dated 25.5.76, regarding advances and withdrawals from Provident fund under rule 222 of H.P. Municipal Account Code, 1975. The withdrawal from the provident fund by the municipal employees out of his own share of the amount subscribed by him in his provident fund account may be sanctioned by the sanctioning authority i.e. D.C. on the same scales, terms and conditions as provided in the GPF rules, 1960. as amended from time to time in their application to the employees of Government of H.P.

During the course of audit it was noticed that the instructions were not followed as per instances given below. The omission may be accounted for and avoided in future.

CPT A/c No.	Name of employee	Am't Rs. Drawn	Month	Sal as on 31.3.87
15	Sh R.P. Chaudhan	15000	5/87	21595
16	Sh Deepak Chand	10000	7/87	14732
3	Sh Vijay Kumar	10000	7/87	15473
4	Sh Kham Chand	7000	7/87	10741
7	Sh Ved Raj	10000	5/87	15479
2	Sh S.L. Malhotra	10000	6/87	14123
13.	Sh. Nand Lal	7000/-	5/87	10255/-

17. Log books of vehicles:

a) Log Book of truck HIA 7192: On 30.12.89 12 litres diesel was issued from stock register page 9 for truck HIA 7192, but it was noticed that the diesel was not accounted for in the log book of truck HIA 7192. This resulted in less accountal of 12 litres diesel amounting to Rs.42.36 @ Rs.3.53 per litre. The amount of Rs.42.36 may be made good by the person at fault.

b) Log book of tractor HPA 7792:
The following audit observations may be attended to:

i) On 7.10.88, the tractor worked for one hour i.e. from 4981 to 4982 as per entry in the log book but it was wrongly shown as 2 hours with the result that the consumption of diesel was also wrongly worked out as 4.48 lt. instead of 2.24 lt., thus diesel 2.24 litre was debited in excess. The cost of which may be made good. (Rs.7.90 @ Rs.3.53 per litre).

ii) The closing balance of diesel as on 14.10.88, was 15.35 lts, but on 15.10.88 the opening balance was taken as 12 litres thus 3.35 litres diesel was taken less. The cost of 3.35 litres amounting to Rs.11.82 may be made good.

iii) The log book of tractor HPA 7792 for the period from 21.11.88 to 31.12.88, the summary was as under:

Opening balance	8.50 litre
Diesel received	219.00 litre
Total	227.50
Consumed	204.00 litre
Closing balance	23.50 litre.

The average per hour was worked out wrongly as 2.65 litre per hour for 82 hours as detailed below:

Shown diesel consumed 219 litres for worked 82 hours i.e. $219/82=2.65$ litre per hour.

But the average per hour correctly comes to 2.50 lt per hour as detailed below:

Diesel consumed as per log book	204 litre
Total hours worked	82
Average per hour $204/82=$	2.49 or say 2.50 litre.

Due to working out of wrong average (2.65 litre instead of 2.50 litre per hour as detailed below) in the following cases the diesel was consumed in excess. The cost of the diesel consumed in excess may be made good.

Period	Hours worked reading.	Hours worked	Excess consumption	Remarks.
1.1.89 to 30.1.89	5160 to 5217	57	8.55 lts.	57 hours @ 0.15 lts per hour.
31.1.89 to 27-2-89	5217 to 5287	70	7.00	Consumption worked out 2.60 lts per hour instead of 2.50 lts per hour.
28.2.89 to 31.3.89	5287 to 5376	89	8.90	"
1.4.89 to 28.5.89	5376 to 5452	76	7.60	"
29.5.89 to 30.6.89	5452 to 5520	68	6.80	"
1.7.89 to 25.9.89	5520 to 5615	95	9.50	"
26.9.89 to 5.11.89	5615 to 5680	65	6.50	"
6.11.89 to 4.1.90	5680 to 5799	119	11.90	"
12.3.90 to 10.4.90	5948 to 6013	65	13.00	The average per hour worked out to 2.30 lts instead of correct 2.10 litre per hour.

(37)

On 1.4.90 there was a balance of 11.20 litres diesel as per tractor log book page 24 but it was taken as 5 litres. The cost of 6.20 litres of diesel amounting to Rs.21.90 may be made good.

v) Stock register of Diesel:

- i) As per stock register page 9 on 12.3.90, there was a balance of 44 litres diesel and 20 litre diesel was issued to tractor HPA 7792, and the balance should be 24 litres, but in the stock register the balance was shown as nil, either the diesel or the cost of diesel amounting to Rs.84.72 at the rate of Rs.3.53 per litre may be made good.
- ii) As per stock register page 8 on 28.11.89, 39lts die diesel was issued for tractor HPA 7792, and it was taken in log book at page 22 but the diesel was not accounted for in the monthly summary and remained un-accounted for in account. The diesel or the cost of diesel amounting to Rs.137.67 @ Rs.3.53 per litre may be made good.

18. Establishment check register:

As per rule 179 of S.P.Municipal Account Code, 1975, in order to facilitate the check of establishment bills and to ensure that no charge is paid twice over, an establishment check register shall be maintained in form g-14 in which the whole establishment of the committee shall be recorded i.e. every fresh appointment abolition of an appointment etc.

During the course of audit it was noticed that E.C.R. was not maintained for the year 1987-88, 1988-89 and 1989-90. It was also pointed out in the previous audit notes vide para 18(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 and para 13(b) of the audit note for the period from 4/86 to 3/87. This was highly irregular. The matter is brought to the notice of higher authority for issuing necessary instructions.

19. Classified abstract:

For the purpose of classifying the income and expenditure a classified abstract in form g-3 in two volumes, one for income and one for expenditure, a separate page, of which shall be assigned to each head of account under which income or expenditure has been budgeted for, and the items appearing to these heads shall be taken from the general

cash book and at the end of each month the monthly and progressive totals shall be entered under each head of the abstract. But the classified abstracts for the year 1987-88, 1988-89 and 1989-90 were not maintained. The needful may be done now and compliance shown at the time of next audit.

20. Miscellaneous:

a) Advance register: The advance register as required under rule 246 of H.P. Municipal Account code, 1975, in form R-12 was not maintained. This was not satisfactory. The needful may be done now and compliance shown at the time of next audit.

b) Register of deposits:

As required under rule 233 of H.P. Municipal account code 1975, the register of deposits is required to be maintained in form g-25. The needful may be done now and compliance shown at the time of next audit.

c) Register of composition of ^{offences} ~~offences~~ under section 244 of the Act:

As required under rule 244 of H.P. Municipal Account code 1975, the committee shall maintain a register of composition of offences, which was not maintained. The needful may be done now and compliance shown at the time of next audit.

d) Building application fee: The building application fee from Smt. Angaro Devi w/o Shri Gopal Chand, Balagarh was less realized Rs. 40.00 as detailed below which may be realized now and compliance shown at the time of next audit.

Cost of building	Rs. 39700.00
Amount due Rs. 100 @ 2.50 per thousand.	
Realised Rs.	60.00 vide
	G-9 H. 27/23 dt 2.8.87.
Less realized Rs.	40.00.

e) Stock register No. 25: Woollen serge 70 meters was purchased from H.P. State Handicraft, Solan for committee livery to employees of Municipal on 15.2.88 and entered at page 47 of the stock register. 60.80 meter of serge was issued to tailor master Shri Surinder Pal for stitching the livery. But the disposal of 9.20 meter serge of balance was not pointed out. The omission may be accounted for.

f) Leasing of stalls: Vide Under Secretary to the Government of Himachal Pradesh letter No. LSC-B(3)-10/82, dated 22.1.83, regarding leasing out of stalls constructed by the Municipal Committee, the operation of rules regarding leasing out of stalls constructed by the municipalities in H.P. are hereby stayed till further order. No stall be allotted by the respective urban bodies to any reserved category of persons and all vacant stalls be given by open auction to the highest bidder on year to year lease basis in future till further orders.

But during the course of audit it was noticed that six stalls were allotted to six persons @ Rs. 250/- per month vide municipal committee resolution No. 10 dated 15.3.90 in violation of the instructions issued by the Government. The irregularity may be accounted for.

g) General cash book: As per rule 19(2) of H.P. Municipal Account Code 1975, the general cash book shall each day be checked, item by item, closed balance and signed by the Secretary or in his absence by the Assistant Secretary if any by a member and at the end of each month it shall be compared as per rule 19(3) and it shall be laid before the President in his absence a vice-President, for review and signatures. As per rule 19(5) all signatures on general cash book shall be dated. But it was noticed that the instructions laid down in rule 19(2), (3) and (5) were not being adhered to by the Committee. The instructions may be followed strictly in future.

21. Objection statement: The objection statement consisting 12 pages and 8 items had already been sent to the Municipal Committee, Bahugruh for compliance.

22. Conclusion: Part-I called for immediate action and called for early action. The accounts stand in need of improvement and closer supervision.

sd/-xxx.
Joint Director,
Local Fund Accounts,
Himachal Pradesh, Shimla-171002.

पूरा संख्या: 59 पिन: 171002 एम्ड-6, दिनांक, रिमला-171002.
लिपि सुदना एवं आवश्यक कार्रवाई हेतु प्रेषित है :-

21 JAN 1991

1. सचिव, नगरपालिका नालागढ जिला सोलन हिमाचल प्रदेश को इस आशय के साथ प्रेषित की जाती है कि वह इस संबंध में प्रतिवेदन पर की गई कार्रवाई का टिप्पण उत्तर का विभाग की अतिरिक्त भेजे।
2. उप सचिव, स्था. 08 व 09 कानून, हिमाचल प्रदेश सरकार, रिमला-171002.
3. निदेशक, स्थानीय शहरी विकास, डि० 50 रिमला-2. $\frac{400}{23-1-91}$
4. जिलाधीश, सोलन जिला सोलन, डि० 50
5. श्री धनी राम, अनुभाग अधिकारी, जरा


 संकेत निदेशक 8/1/91
 स्थानीय निवि लेखा,
 हिमाचल प्रदेश, रिमला-2.

1. 
 2. 
 24/1/91
 3. 
 23/1/91

Appendix-A

Referred to in para 4 of the audit and inspection note of Municipal Committee, Solapurh, for the period 4/87 to 3/90.

Period	No. of days of S.O.	Rate per day	Amount Rs.
15.7.89 to 16.7.89	1	Rs. 50	50
17.7.89 to 23.7.89	5	50	250
24.7.89 to 30.7.89	6	50	300/-
31.7.89 to 6.8.89	6	50	300
7.8.89 to 13.8.89	5	50	250
14.8.89 to 20.8.89	4	50	200
26.8.90 to 1.7.90	4	50	200
2.7.90 to 8.7.90	3	50	150
9.7.90 to 15.7.90	5	50	250
16.7.90 to 27.7.90	5	50	250
28.7.90 to 29.7.90	6	50	300
30.7.90 to 5.8.90	5	50	250
6.8.90 to 12.8.90	5	50	250
13.8.90 to 19.8.90	3	50	150
20.8.90 to 26.8.90	5	50	250
27.8.90 to 2.9.90	6	50	300
3.9.90 to 9.9.90	5	50	250
10.9.90 to 16.9.90	5	50	250
17.9.90 to 23.9.90	6	50	300
24.9.90 to 30.9.90	4	50	200
1.10.90 to 7.10.90	2	50	100
8.10.90 to 10.10.90	3	50	150
	49		
Total			4000/-

ANNEXURE

Referred to Para 5 (a) of the Audit Note of M.C. Nagarh for the period 4/89 to 3/90.
Statement of Grant-in-aid prior to 1-4-87.

No. & Date of Grant-in-aid	Designation of the Authority sanctioning the grant.	Purpose of Grant.	Date of receipt of Grant.	Amount sanctioned.	Amount spent upto 31-3-87	Unspent balance upto 31-3-90.	Whether unspent balance recorded.	Letter No. & date with which U.C.C. furnished.	Date of completion of work.	Date of completion of work.	Remarks.
2	3	4	5	6	7	8	9	10	11	12	13.
20-3-81	Under Secy. (L.S.G.) H.	C/o Bath room in crematorium & water stand post in Idgah.	31-3-81	14000/-	1166/54			1-12-83	31-3-84		Unspent balance still not recorded.
2-3-83	Do	Development of Bus stand.	31-3-83	50000/-	50000/-			11-12-85	2-3-87		
3-8-84	Do	C/o Pucca hallah rear Stone crusher	31-3-84	4950/-	5884/-			10-4-85	11-11-85		
Do	Do	C/o metalled road starting from the garage of Partap Singh upto RD 105.	31-3-84	13000/-	13685/-			12-11-86	31-12-86		
2-3-85	Do	C/o Metalled road to Rest House.	31-3-85	14000/-	19241/-			13-7-85	31-3-87		
Do	Do	C/o Pucca Dust bins in the town.	31-3-85	10000/-	9422/-	578/-		14-1-86	4-3-86		Unspent balance still not recorded.
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. 603 d/10-10-86.
Do	Do	Prov. 26 No. street light points.	31-3-85	40000/-	41731/-			30-11-85			Reply received.
Do	Do	Replacement of lamps with fluorescent tubes.	31-3-85	40000/-	40197/-			30-11-85	7-2-86		Work not sent.
2-3-86	Do	C/o Flush Hock & Prov. water & Sanitary fitting & shopping complex.	31-3-86	30800/-	30800/-						Letter No. 228 AC d/16-11-89 sent to D.C. and further to L.S.G. for extension of time limit. 28/11/89 received.

2	3	4	5	6	7	8	9	10	11	12	13
15/7/86	UNDSA SECRETARY (LSG) R.A.	Dev. of site for labour hostel.	31-3-86	9500/-	11053/-			Letter No. 1843 D/22.10.88	16-4-88	25-4-88	---
do	do	C/o Slaughter house.	31-3-86	5000/-	7470/-			No. 208/MC D/31.11.87	24-6-87	17-7-87	---
do	do	C/o Roca embarkment of ship with Shitler tark along with Sch. Dumbo.	31-3-86	16000/-	18518/-			do	1-1-87	23-6-87	---
do	do	C/o Jata Brg wall on Jharin road.	31-3-86	4000/-	5014/-			do	28-1-87	16-3-87	---
do	do	C/o Labour hostel.	31-3-86	50000/-	50351/-			No. 510/MC D/13.6.89	16-5-88	30-3-89	---
do	do	C/o Tow Hall.	31-3-86	21000/-	20355/-		645/- vide B.T Ch.D/ 24.11.87	No. 208/MC D/30.11.87	3-10-86	30-3-87	As 645/- referred vide B.T D/24-11-87.
do	do	Purchase of flourmace & tubes for street light.	31-3-86	5000/-	4823/-		As 177/- vide B.T D/21-10-88	No. 1843/MC D/22.10.88	25-8-86	25-8-86	As 177/- referred vide B.T D/21-10-88.
do	do	C/o Ballab Bear Police station.	31-3-86	15000/-	6337/-	8663/-		Not sent.	10-11-87 15-3-89.		Work in progress
do	do	C/o public installed road in front of Shopping complex & Hospital road.	31-3-86	49100/-	52162/-			No. 1843/MC D/22-10-88	10-11-87	19-5-88	-----
(1986-87)											
15/3/86	do	Repair of drains & Ballabty excess water rain.	28-3-87	100000/-	97296/-	2704/-		Not sent.	26-6-87	10-7-87	Unspent balance still not referred.
15/3/87	do	C/o Plumb letrise block in J.No. 76B.	31-3-87	15000/-	14863/-		137/- B.T D/ 21.10.88	No. 1844/MC D/22.10.88	1-5-88	9-9-88	As 137/- referred vide B.T Ch.D/ D/21-10-88.
do	do	C/o water supply pipe line in new park.	31-3-87	5000/-	6169/-			do	15-9-87	12-12-87	----
do	do	C/o Rain shelter in Bus stand.	31-3-87	10000/-	10608/-			Not sent.	21-3-89	31-10-89	----
do	do	C/o ware house.	31-3-87	5000/-	6821/-			No. 507/MC D/13.6.89	1-11-88	22-11-88	----
do	do	Repair & Maintenance of street light	31-3-87	7000/-	8574/-			No. 1844/MC D/22.10.88	8-6-87	30-6-87	----
do	do	C/o Buring shed in Crematorium.	31-3-87	15000/-	17649/-			do	10-11-87	10-2-88	----
do	do	C/o One P.O. shop rear truck union.	31-3-87	5000/-	8339/-			do	5-5-88	29-9-88	----
do	do	C/o One P.O. shop rear shop of Borata sum on Hapar road.	31-3-87	7300/-	9564/-			do	14-7-87	21-10-87	----
do	do	Prov. roof on slaughter house.	31-3-87	5000/-	6316/-			do	18-7-87	18-12-87	----

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2	3	4	5	6	7	8	9	10	11	12	13
15/36/67 31-3-87.	UNLDA SECRETARY (LSG).	Plantation in the M.C. area.	31-3-87	2000/-	2023/-	--	--	Rs. 1844/MC D/22.10.88	1-7-88	31-8-88	
-do-	-do-	C/o Road near Himachal forested hill to Gurdwara.	31-3-87	22600/-	3314/-	--	--	Rs. 577/MC D/13-6-89	10-11-87	24-2-89	
-do-	-do-	C/o A.C.C. Culvert on cause way near Gurdwara.	31-3-87	21240/-	21336/-	--	--	Rs. 1844/MC D/22.10.88	7-7-87	4-5-88	
-do-	-do-	C/o Street near Truck Union.	31-3-87	2140/-	2353/-	--	--	-do-	23-10-87	21-12-87	
-do-	-do-	C/o street in E.W.S. colony.	31-3-87	6970/-	7421/-	--	--	-do-	14-11-87	31-1-88	
-do-	-do-	C/o gas-piping of metalled road of Sakb- Nalagrh.	31-3-87	3310/-	3358/-	--	--	Rs. 507/MC D/13.6.89	10.11.87	2.3.89	
-do-	-do-	C/o street near house of Mohria Ram in W.No.3.	31-3-87	2270/-	2706/-	--	--	Rs. 1844/MC 22.10.88	3-11-87	18-12-87	
-do-	-do-	C/o A.C.C. Culvert in cham in Ward No.10/3.	31-3-87	6250/-	8380/-	--	--	Rs. 507/MC 13-6.89	16-4-88	21-11-88	
-do-	-do-	C/o pucca street in W.No.6 rear house of Kahar Choud.	31-3-87	2850/-	3052/-	--	--	Rs. 1844/MC 22.11.88	11.11.87	30.11.87	
-do-	-do-	C/o metalled road store crusher to Shitlam trk.	31-3-87	14370/-	25321/-	--	--	-do-	10.11.87	13.5.88	
-do-	-do-	C/o Flush block & Urinal in Bus stand.	31-3-87	18460/-	---	18460/-	--	--	15-3-89	---	under progress
-do-	-do-	C/o Town Hall.	31-3-87	25000/-	26723/-	--	--	Rs. 1844/MC 22.10.88	10.11.87	21.9.88	
-do-	-do-	C/o Vegetable market near Indis Iron Store.	31-3-87	9000/-	16184/-	--	--	-do-	1.6.88	29.9.88	
-do-	-do-	Plantation in the M.C. area.	31-3-87	1000/-	1019/-	--	--	-do-	1.8.88	26.3.88	
-do-	-do-	C/o Pucca street of Goykhan Wali Gali	31-3-87	3450/-	4174/-	--	--	-do-	28.10.87	31.12.87	
-do-	-do-	C/o pucca street in Ward No.11 from Thatri to college road.	31-3-87	8000/-	9509/-	--	--	-do-	1.12.87	26.3.88	
-do-	-do-	C/o pucca street in ward No.11 from Thatri to old M.C. street.	31-3-87	6570/-	2367/-	--	--	-do-	1-12-87	9.4.88	

Certified that I have duly checked and
verified the grants and also verified the
unspent balances of grants.
Municipal Engineer
S. S. S. S. S.

[Signature]
Secretary,
Municipal Committee, Nalagrh.

-76- Appendix 'e'

Referred to para 5 (b) of the Audit note for the period from 4/87 to 3/90

STATEMENT OF GRANT IN-AID RECEIVED DURING THE PERIOD 4/87 to 3/90.

Sl. No. & date of Section of the U.I.A.	Designation of the Authority Sanctioning the Grant.	Purpose of Grant.	Date of receipt.	Amount sanctioned.	Amount spent up to 31-3-88.	Unspent balance up to 31-3-89.	Whether unspent balance refunded.	Letter No. & date with which U.C.C. sent.	Date of comple- tion of work.	Date of comple- tion of work.	Remarks.
2	3	4	5	6	7	8	9	10	11	12	13
AM-230/86 15.10.87	U.C. Solar.	C/o Culvert on Pallas in ward No.1.	25.8.87	2500/-	3021/-	--	--	Not sent	4.2.88	30.7.88	U.C.C. not sent.
AM(10)3/86 1.10.87	UNESA SECRETARY (L.S.G.).	Natural Clemities C/o Rain shelter in Bus stand Phase II.	31.12.87	30000/-	21253/-	8747/-	--	--	11.10.89	--	Work in progress.
AM(10)83/87 11.11.87.	-do-	C/o Street in ward No.5 from bazar to house of Sunja Ram.	8.1.88	15000/-	15145/-	--	--	Not sent	21.2.89	2.7.89	U.C.C. not sent.
-do-	-do-	C/o Street in Ward No. 7 from bazar to house of Sant Lal Jain.	8.1.88	3990/-	4265/-	--	--	Not sent	13.6.89	5.2.89	21.2.89
-do-	-do-	C/o Veranda in front of Community hall.	8.1.88	12000/-	12549/-	451/-	--	Not sent.	10.10.88	3.10.89	Unspent balance not yet refunded.
-do-	-do-	C/o Gymnasium.	8.1.88	9471/-	9197/-	274/-	--	Not sent	10.10.88	12.3.89	Not yet refunded.
AM(10)87/87 4.11.87	-do-	C/o Toilet for Office building.	8.1.88	10722/-	14045/-	--	--	Not sent	13.6.89	4.5.88	10.4.89
AM(10)83/87 4.11.87	-do-	C/o Metalled road in ward No.2.	8.1.88	35045/-	34822/-	--	--	Not sent	13.6.89	16.4.88	16.5.88
-do-	-do-	C/o P.C.C. street in Ward No.3/10.	8.1.88	18000/-	13040/-	--	--	Not sent	13.6.89	27.10.88	8.1.89
-do-	-do-	C/o P.C.C. street in ward No.4	8.1.88	1573/-	8600/-	--	--	Not sent	1.2.89	7.3.89	U.C.C. sent.
-do-	-do-	C/o P.C.C. street in ward No.9	8.1.88	2232/-	2737/-	--	--	Not sent	15.2.89	28.2.89	-do-
-do-	-do-	C/o Street in Ward No.1	8.1.88	9595/-	11421/-	--	--	Not sent	20.1.89	20.4.89	-do-
-do-	-do-	C/o 2 No. Toilet in Community Hall.	8.1.88	15676/-	22111/-	--	--	Not sent	17.11.89	3.1.90	U.C.C. not sent.
-do-	-do-	C/o Fountain and sand pit in the park.	8.1.88	4750/-	4059/-	691/-	--	Not sent	1.10.88	--	Under progress.
-do-	-do-	C/o 6 No. stalls on Ranjore road	8.1.88	20900/-	33074/-	--	--	Not sent	1.10.88	3.10.89	U.C.C. not sent.
-do-	-do-	C/o 8 No. stalls on Pinjore road.	8.1.88	26690/-	26600/-	--	--	Not sent	12.5.88	20.11.88	U.C.C. not sent.
-do-	-do-	M/o street light.	8.1.88	9590/-	9636/-	--	--	Not sent	12.5.88	20.11.88	U.C.C. not sent.

1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.
18. U.S.C(10) 13/87 D/ 4.11.87.	UNDER SECRETARY (LSG).	Restoration in K.C. E.1.88	4750/-	6110/-	--	--	--	--	Not sent	11.1.89	30.2.89	U.C.C. Not sent.
19. D57/XVI 23/87 D/T 2.3.88	D.C.SOLAR.	filling of old yallah & Coyet/ or new drains in M.C. palagarh.	11.3.88	20000/-	22279/-	--	--	--	Not sent	10.10.88	31.12.89	U.C.C. not sent.
(1988-89)												
1. U.S.C(10) 13/87 D/ 21.4.88.	DIRECTOR ULBAY LOCAL RODRE.	Purchase of light Commercial vehicle with water tank.	29.4.88	150000/-	15718/-	--	--	--	Not sent	12.5.88	2-6-88	U.C.C. Not sent.
2. U.S.C(10) 2/ E1 Part file 20/2/89.	-do-	C/o wall of damaged yallah rear Market Committee.	30-3-89	20500/-	16674/-	3526/-	--	--	Not sent.	15-3-89	17-4-89	Unsent balance not refunded.
3. -do-	-do-	C/o Pucca path in ward No.8	30-3-89	10000/-	--	10000/-	--	--	Not sent	--	--	--
4. -do-	-do-	Repairing of yallah rear Shan.complex.	30-3-89	2500/-	--	2500/-	--	--	--	--	--	--
5. -do-	-do-	C/o retaining wall of play ground.	30-3-89	17000/-	13035/-	3965/-	--	--	Not sent	15-3-89	16-4-89	Unsent balance not refunded.
6. U.S.C(10) 21/89 D/ 2-3-89	UNDER SECRETARY (LSG).	C/o yallah Shitling wala.	30-3-89	14086/-	--	14086/-	--	--	--	--	--	work not started.
7. -do-	-do-	C/o yallah/choe in wall near house of Beer Singh.	30-3-89	8432/-	--	8432/-	--	--	--	--	--	-do-
8. -do-	-do-	Prov. water supply pipe to flush in Shitling tank.	30-3-89	5100/-	9240/-	--	--	--	Not sent	29-5-89	7-11-89	U.C.C. Not sent.
9. -do-	-do-	C/o Kitchen & chowkidar room in M.C. palagarh.	30-3-89	36704/-	--	36704/-	--	--	--	--	--	Work not started.
10. -do-	-do-	C/o Pucca Brest wall in ward No.3 upto culvert.	30-3-89	8000/-	--	8000/-	--	--	--	--	--	Work not started.
11. -do-	-do-	C/o street in No.4 from house of Raquie deya: upto house Mohinder.	30-3-90	16760/-	6934/-	10726/-	--	--	--	16-10-89	--	Work under progress.
12. -do-	-do-	C/o pucca street in ward No.5 rear Gable Kuan.	30-3-89	8329/-	--	8329/-	--	--	--	11-12-89	--	Work in progress.
13. -do-	-do-	C/o Damaged street in ward No.7.	30-3-89	2719/-	--	2719/-	--	--	--	11-12-89	--	-do-
14. -do-	-do-	C/o damaged street in ward No.6	30-3-89	23222/-	--	23222/-	--	--	--	11-12-89	--	Work in progress.
15. -do-	-do-	C/o street in No.6 from bazar to Katha Raj house.	30-3-89	4119/-	--	4119/-	--	--	--	11-12-89	--	Work in progress.

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1	2	3	4	5	6	7	8	9	10	11	12	13
16.	ULB.C(15)21/89 D/28.3.89.	UNDER SECRETARY (L&G).	C/o Culvert on MIDL Link road.	31.3.89	3029/-	--	3029/-	--	--	--	--	Work in progress.
17.	do	do	C/o P.C.C. street in W.Po. 10 near house of Jagan Nath Mahto.	31.3.89	3959/-	--	3959/-	--	--	11-12-89	--	Work in progress.
18.	do	do	C/o street in Ward No.9 near house of Haghbir Singh Sodhi.	30-3-89	5689/-	--	5689/-	--	--	11-12-89	--	Work in progress.
19.	do	do	C/o street in Ward No. 11. Food house of Dalip Singh upto old M.C. street.	30-3-89	16632/-	--	16691/-	--	--	11-12-89	--	Work in progress.
20.	do	do	C/o street in Ward No.9 near house of Nathu Ram Kohli.	30.3.89	1400/-	--	1400/-	--	--	11-12-89	--	Work in progress.
21.	do	do	Cover & Development of chowk in Ward No.10.	30-3-89	9629/-	13604/-	--	--	Not sent	26.6.89	12.12.89	U.C.C. Not sent.
22.	ULB.C(10)2/89 II D/5.11.86	DIRECTOR UABAK LOCAL BODIES.	Repair of damaged street of ward No.10, 283.	7.11.88	5500/-	10549/-	--	--	No. 506/MC 18.6.89	6.1.89	4.3.89	U.C.C. Sent.

(1988-90)

1.	ULB.B(C)(10)64/ EPD/15.6.89.	DIRECTOR ULB. BP.	C/o Drive 1) Main gate of town to M/S Mahak Cloth house 11) On park road.	22.6.89	20000/-	12596/-	7404/-	--	--	11.12.89	--	Work in progress.
2.	DEV/III-20/89 P.2.80.	D.C. SOLAR.	1) Improvement of streets in ward No.5 11) Improvement of streets in ward No.7 111) C/o children park in Ward No.2.	17.2.90	20000/-	22285/-	20000/-	--	--	--	--	-----
3.	ULB.C(10)86/89 30.3.89.	UNDER SECRETARY (L&G)	Provision of Moveable dust bins.	31-3-90	17110/-	--	17110/-	--	--	--	--	-----
4.	do	do	Provision of fencing with barbed wire of rest house.	31-3-90	30000/-	--	30000/-	--	--	--	--	-----
5.	do	do	C/o One shop in Bagga Mari chowk alongwith A.C.C. roofing of old shops.	31-3-90	24200/-	--	24200/-	--	--	--	--	-----
6.	do	do	C/o 2 stalls adjoining old stalls.	31-3-90	8770/-	--	8770/-	--	--	--	--	-----
7.	do	do	supply of Electrical goods for maintenance of street light.	31-3-90	13255/-	--	13255/-	--	--	--	--	-----
8.	do	do	Plantation.	31-3-90	5540/-	--	5540/-	--	--	--	--	-----
9.	do	do	C/o P.C.C. street in ward No.6 starting from house of Surjit Daydora to Babu sarai.	31-3-90	9000/-	--	9000/-	--	--	--	--	-----

1	2	3	4	5	6	7	8	9	10	11	12	13
10.	LSG.C(10)P6/89 30.3.70.	UNDER SECRETARY (LSG).	C/o P.C.C. street in Ward 10.7 from Bhagwati Road upto house of Hing Chaud.	31-3-30	12000/-	---	12000/-	---	---	---	---	---
11.	-do-	-do-	C/o Shitlan tank embank- ment of West side.	31-3-30	12000/-	---	12000/-	---	---	---	---	---
12.	-do-	-do-	C/o P.C.C. street in Ward 10.11 (extension).	31-3-30	45000/-	---	45000/-	---	---	---	---	---
13.	-do-	-do-	C/o damaged drain in shitlan chok.	31-3-30	3075/-	---	3075/-	---	---	---	---	---

[Signature]
Secretary,
Municipal Committee,
Yalegarh.

certified that the grants have been duly
checked and verified by me. *[Signature]*
(J. R. Kabil)
Section Officer.

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 Referred to para 5 (c) of the Audit Note for the period from 1/4/87 to 31/3/90

Statement of Grants-in-aid received in lieu of Abolition of Octroi in the Pradesh
 for the period w.e.s. 1-4-87 to 31-3-90.

5. No. & date of Sanctioning letter.	Designation of Authority Sanctioning the Grant.	Month of Grant.	For sustaining normal activities.	Pay & allowances.	Total Amount sanctioned.	Amount spent.	Unspent Balance.	Remarks.	
1	2	3	4	5	6	7	8	9	10.
1. LSGC(10)-6/86 D/-21-7-87.	SECRETARY (LSG).	for 4, 5 & 6/87.	Rs. 59103/-	3465/-	62568/-	62568/-	- 11	---	
2. "do" D/-24-9-87.	"do"	for 7, 8 & 9/87.	Rs. 59103/-	3465/-	62568/-	62568/-	- 11	---	
3. "do" D/-29-12-87	"do"	for 10, 11 & 12/87	Rs. 59103/-	3465/-	62568/-	62568/-	- 11	---	
4. "do" D/-19-3-88	"do"	for 1, 2 & 3/88	Rs. 65014/-	3465/-	68479/-	68479/-	- 11	---	
5. "do" D/-17-8-88	"do"	for 4, 5 & 6/88	Rs. 62231/-	3465/-	65696/-	65696/-	- 11	---	
6. "do" D/-17-10-88	"do"	for 7, 8 & 9/88	Rs. 62231/-	3465/-	65696/-	65696/-	- 11	---	
7. "do" D/-2-12-88	"do"	for 10, 11 & 12/88	Rs. 62231/-	3465/-	65696/-	65696/-	- 11	---	
8. "do" D/-8-2-89	"do"	for 1, 2 & 3/89	Rs. 34215/-	1733/-	35948/-	35948/-	- 11	---	
9. "do" D/-28-3-89	"do"	for 1, 2 & 3/89	Rs. 34215/-	1732/-	35947/-	35947/-	- 11	---	
10. "do" D/-25-4-89	Director ULR	for 4, 5 & 6/89	Rs. 77369/-	---	77369/-	77369/-	- 11	---	
11. LSGC(10)6/86 D/-3-10-89	SECRETARY (LSG)	for 7, 8 & 9/89	Rs. 77068/-	3465/-	80533/-	80533/-	- 11	---	
12. "do" D/-30-11-89	"do"	for 10, 11 & 12/89	Rs. 57667/-	3465/-	61132/-	61132/-	- 11	---	
13. "do" D/-24-3-90	"do"	for 1, 2 & 3/90	Rs. 59737/-	3465/-	63202/-	63202/-	- 11	---	

P.T.O.

Certified that I have checked the grants received in lieu of abolition of Octroi for the period w.e.s. 1-4-87 to 31-3-90.

(D. L. Kapil)
 S.O.

This is to certify that during the period w.e.s. 1.4.87 to 31.3.90 no other grant in lieu of abolition of octroi has been received except the above mentioned grants.

Sanjay
 Principal Commissioner
 1/10/90