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AUDIT AND INSPECTION NOTE ON THE ACCOUNTS OF THE MUNICIPAL COMMITTEE SOLAN FOR THE PERIOD APRIL, 72 to MARCH, 73.

Part I (A) Introductory.

The present audit and inspection on the accounts of the Municipal Committee, Solan, the results of which are incorporated in the succeeding paragraphs ~~was conducted by an audit party headed by Sh. Malakh Raj, Section Officer w.e.f. 31.5.73 to 12.6.73.~~ The post of the Secretary was held by Sh. S. D. Mandgil during ~~the~~ of the period under inspection.

Part I (B) Review of Old Objections.

Audit Note. 1/62 to 12/62.

Para 8. Technical sanction is still awaited which may be got expedited.

Audit Note 1/63 to 12/63.

Para 2 (a) The decision of the Govt. is still awaited which may be got expedited.

Test Audit Note 1/66 to 12/66

Sanction of the Finance Deptt. to condone the loss of the Test Audit Note may be obtained.

Audit Note 1/67 to 2/68.

Para 3 (b) Final reply is still awaited.

Audit Note 3/68 to 2/69.

Para 2 a, b, c The decision of the Govt. when obtained may be conveyed to audit.

Para 5, 10 & 11

-do-

Para 13.

-do-

Audit Note 3/69 to 2/70.

Para 2. Position explained satisfactory as such para settled.

Para 3. Comments of the Govt. still awaited.

Para 4. Seen and dropped.

Para 6. Compliance seen and para dropped.

Para 14, 15, 16

As against para 1(a)/(b)/(c) of audit Note 3/68 to 2/69.

Audit Note 3/70 to 12/70.

Para 1. Compliance seen and para dropped.

Para 2. The decision of the Govt. is still awaited which may be got expedited.

Para 3.

-do-

Para 4.

-do-

Para 5. The decision of the Govt. is still awaited.

Para 6. Amount still recovered. Para settled.

Para 7. Position reviewed in current audit note. Dropped from here.

Para 8. The compliance is still awaited.

Para 10.

-do-

Para 11, 12 The decision of the Govt. is still awaited.

Para 14. Compliance seen. Settled.

Para 15.

-do-

Audit Note 12/70 to 3/72.

Para 1. Position reviewed in the current report. Settled from here.

Para 2. Compliance seen and settled.

Para 3 (a)/(b)

-do-

Para 4. Position found satisfactory. Settled.

Para 5.

-do-

Para 6.

-do-

Para 7(a)/(b) Position reviewed in the current Note. Settled from here.

Para 8. Amount since recovered. Settled.

Para 9. Compliance seen and settled.

Para 10. Position reviewed in the current Audit Note. Settled.

Para 11. Compliance seen and dropped.

Para 12. Reviewed in the current note. Settled.
Para 13. APAs seen. Settled.
Para 14. Compliance seen and settled.
Para 15. Audit ~~for~~ since deposited. Para settled.
Part II Current Audit.

Section A

Para 1. Non-recovery of Municipal Revenues-R.59220.22.

As per provisions of the Section 83 of Himachal Pradesh Municipal Act, 1968, any arrears of any tax, water, rate, rent, fee or any other money claimable by a committee may be recovered on application to a Magistrate having jurisdiction within the limits of the Municipality or in any other place when the person from whom the money is claimable for the time being, be resident, by the distress and sale of any movable property, within the limits of his jurisdiction belonging to such person. The cost of such proceedings shall be recoverable from the defaulters in the same manner as the said arrears.

It was, however, observed during the course of audit that following Municipal revenues still remained to be recovered from the separate parties. The committee could recover these arrears as arrears of land revenue as per provisions of the Section of H.P. Municipal Act, 1968 *ibid*. A perusal of the annexures would reveal that some of the arrears relate to very old periods and so, it is feared that in case the effective steps are not taken in time, these arrears will become irrecoverable. The following are the outstanding revenues awaiting recovery by the Committee.

- (a) Arrears of water and sanitation tax amounting to R.49998.6 as the details in Annexure 'A' to the para.
- (b) Arrears of Rent in respect of Municipal property amounting to R.16,230.04 as per details in Annexure 'B' to the para.
- (c) Arrears in respect of Missing Transit passes amounting to R.1201.86 as per details in Annexure 'C' to the para.

The matter is brought to the notice of the Secretary to H.P. Govt. L.S.G. Districts, for issuance of necessary instructions in the matter.

Section 'B'

Para 2. Outstanding Octroi Dues from Govt. offices R.4325.17

It was noticed that an amount of R.4325.17 is outstanding as octroi dues against the Govt. offices detailed in Annexure 'D' to the para. The circumstances under which the octroi dues have not been recovered from these offices may be intimated and immediate steps may be taken to recover the amounts shown against each office and compliance intimated to audit.

Para 3. Surplus Stores R.6,100/-

The perusal of the Stock Register revealed that 10 water tanks worth R.6100/- are lying with the Municipal Committee. The 14 tanks were purchased in the year 1966 for stocking adequate water when the scarcity of the same was there in the town. At present the water supply scheme has been taken over by the H.P.P.W.D. W.C.F. April 1970 and as such the surplus tanks, out of which four have been already been sold to the P.W.D. cannot be put to further use. It is feared that in case some immediate steps are not initiated by the Committee to dispose these tanks off these will become unserviceable by the passage of time, thus resulting into a net loss of R.6100/- to the Committee. The matter is brought to the notice of the Secretary (L.S.G.) H.P. Govt. for necessary action.

Para 4. Avoidable Expenditure Rs.5,350/-
 As per ~~arrangements~~ made by the Municipal Committee, the town refuse is being disposed off through a Municipal Jeep No.HIM 4387. It was being disposed off through a Municipal Jeep No.HIM 4387. It was in the second week of April, 1972 that the said Jeep went out of order. As the jeep was engaged in such an important work which cannot be ignored to maintain the clearliness of the town its repair was most urgent. Keeping in view the urgency of the repair work, the committee vide its resolution No.11/72 dated 17.4.72 resolved unanimously that this work may be entrusted to the worthy President. The President vide his order dated 18.6.72 i.e. exactly after one month of the passing of the resolution ordered that the Jeep may be got repaired from M/s Bharat Motors, Ambala Cantt. The Jeep has taken to Ambala Cantt. where it should have been handed over to the firm approved by the President after entering into with them agreement bringing out the maximum period to be taken by the firm from the repairs. Instead of getting the jeep repaired expeditiously, the official who took the jeep to Ambala Cantt. stated collecting quotations from the below noted firms:-
 i) M/s Bharat Motors, Ambala Cantt.
 ii) M/s Shriker Auto Mobile, Ambala Cantt.
 iii) M/s Madan Motors, Ambala Cantt.

The quotations were collected by the official personally which was irregular and the contravention of the said resolution of the committee too. By adopting all this slow procedure, the jeep could only be repaired on 7.7.72 and put to use on 8.7.72. In the absence of Jeep for the period from 20.4.72 to 7.7.72, the committee had to incur an extra expenditure of Rs.5,350/- in addition to the repair charges amounting to Rs. 5522.20 for the carriage of the town refuse through private agency. This expenditure could have been curtailed had the jeep been got repaired expeditiously. Following audit observations are made in this regard:-

- (a) The circumstances which necessitated the collection of quotations from the local dealers/firms of Ambala Cantt. when the firm M/s Bharat Motors has already approved by the President need to be justified.
- (b) The circumstances under which the firm M/s Bharat Motors was not entered into agreement for the period to be taken by them for the repairs may be intimated.

Para 5. Overpayment of C.B.A. and other allowances Rs. 375/-
 As per orders of the Govt. bearing No.2-2/70-1 in (223) dated 31.10.72 conveyed to Municipal Committee, Solan by D.C.Solan vide his office order No.HM-X-27(15A)/72-2130 dated 2.11.72 (Copy of Annexure B) the fix/ages benefits which were admissible under the control pattern of pay and allowances were discontinued w.e.f. 1.11.73. It was, however, observed during the course of audit that the following officials were paid C.B.A. and cash allowances after that period to contravention to be instructions contained in the decision of the Govt. ibid:-

S.No.	Name & Designation	Month.	Amount.	Nature of Claim.
1.	Ravi Dutt, Cashier.	Nov, Dec. 72 & Jan. 73	30.00	C.B.A.
2.	-do-	-do-	75.00	Cash Allowance.
3.	Manoj Chand Patwari	-do-	75.00	C.B.A.
4.	Dina Nath Headmole	-do-	105.00	-do-
5.	Prem Datt Maharar	-do-	30.00	-do-
6.	L.D.Kaushik -do-7	-do-	45.00	-do-
7.	Ran Krishan Taxiclerk	-do-	30.00	-do-

9.	Krishan Nand Firman	-do-	45.00	-do-
9.	Dhira Han Kanya	-do-	96.00	-do-
10.	Shyam Lal Meter, wech.	-do-	20.00	-do-
	Total		<u>175.00</u>	

The fringe benefits were however continued to be paid with the contention that the other beneficiaries finger of portion of DA as Dearness pay and grant of interm relief with sanctioned to Govt. servant lately have not been allowed to the Municipal employees.

The matter is brought to the notice of the Secretary to the H.P. Govt. Local Self Deptt. Simla to look into the matter and and giving the clear orders either to regularise the overpayments or to recover the same from the official concerned under intimation to audit.

Para 6. Non-accountal of Stores/Stocks.

The scrutiny of the Store and Stock Register of water supply material revealed that the following stores articles were not accounted for while carrying over the balances from the old Register to the new one. The physical availability of the store articles can only be certified after the necessary verification which may be conducted urgently and in case the articles are not lying in the stores, the cost thereof may be recovered from the officials at fault.

Vol. of Stock Register.	Page.	Name of Articles.	Quantity.
II	40	Rubber Sheets	1kg.
-do-	42	Adj. Wrenches 3"	2
-do-	-do-	-do- 10"	2
-do-	44	G.I. Pipes 12"x3"	3
-do-	-do-	G.I. Pipes 4"	2
-do-	45	G.I. Cottar 3"	3
-do-	-do-	G.I. Soller 4"	2
-do-	-do-	G.I. S. Valve 4"	1
-do-	-do-	-do- 2 1/2"	1
-do-	46	Bush 1 1/2"	1
-do-	-do-	Diegutha 1 1/2"	1
-do-	50	Gate valve 1"	1
-do-	52	Meter Box wall type	2
-do-	-do-	M. Box Ground	3
-do-	55	Nipples 1 1/2"	11
-do-	56	Sprayer	3 kg.
-do-	58	Water metre 1 1/2"	1
-do-	70	locks aligarh	3
-do-	-do-	Wooder Blocks 7"x3 1/2"x3 1/2"	35
-do-	72	Tracing papers	1 1/2 meter
-do-	87	G. Fire Hiderant 12"high	10
3	18	G.I. Pipe 1/2"	155 meter
-do-	49	Socket 1/2"	5
-do-	52	Nipples 3/4"	15
-do-	63	Elbow 1/2"	6
-do-	64	Socket 1/2"	4
-do-	77	Meter 1/2"	1
-do-	82	stock cock 1/2"	1
4do-	73	G.I. Sheets 10'	70
4do-	-do-	-do- 8"	5
-do-	90	Gardor 7 Long	2

The cost of the articles could not be worked out as the same was not available in the stock register.

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(6)

Para 7. Library Books-Book value Rs.8,000/-
The Municipal Committee has been running a Public Library up to the year 1965. With the introduction of Central State Library in Solan town by the Education Deptt. the committee had to abolish the Municipal Library and at that time the books to the book value of Rs.8,000/- approximately were lying with the committee which were of no further use. It was, however, noticed that the committee took a decision through a Resolution in the year 1970 that these surplus books may be transferred to the Civil Hospital Library. It was given to understand during the course of discussion that the Civil Hospital Library did not accept the books. As the books have even dumped in a room, there is every possibility of their damage by the passage of time. So it is suggested that immediate steps may be taken to get the books transferred to some other Municipal Committee of the state which is running a library of its own. Alternatively the books may be put to public auction so that some money be realised by the sale of these books.

The matter is brought to the notice of the Secretary to H.P.Govt. Simla Local Self Deptt. to look into the matter.

Para 8. Uneconomical running of Jeep No.HIM 4387.

Jeep No.HIM 4387 was purchased by the Municipal Committee on 24.2.64 for the disposal of Town refuse. The repair and maintenance register of the Jeep required to be maintained has not been maintained and in the absence of the same it is difficult to ascertain whether the running of the Jeep is economical or not for the Municipal Committee. The repair charges of the Jeep were, however, extracted from the contingent vouchers for the period from 1969-70 to 1972-73 which come to Rs.13,324.97. This amount includes the cost of Petrol and other lubricants purchased during this period for use in the Jeep. The repair charges of the Jeep obviously proves that the running of the Jeep is not economical. Before further audit observations are made on the subject, the following informations may be supplied:-

- (a) Total cost of the Jeep.
 - (b) Mileage covered upto 31.3.73.
 - (c) Total repair and maintenance charges incurred upto 31.3.73.
- The register in respect of repair and maintenance charges of the vehicle may also be completed while furnishing the above information.

Para 9. Unrecovered amount of Rs.1343.87.

The P.W.D. authorities requisitioned two water tank of the Capacity of 400 gallons each from the Municipal Committee on loan basis. When the said tanks were not returned back by the P.W.D. authorities after a considerable period these were sold to them for an amount of Rs. 1343.87 (In January, 73). The cost of the tanks was required to be recovered from the P.W.D. immediately after the same were sold but it was, however, not led that the amount of Rs.1343.87 has not been recovered so far i.e. till the date of audit. The amount may be recovered now from the P.W.D. and compliance reported.

Para 10. Non-Accountal of Petrol worth Rs.33.30 Jeep No.HIM 4387.

The scrutiny of Log Book of Jeep No.HIM 4387 revealed that the petrol worth Rs.33.30 was not accounted for on the following dates. The bills of the firm from whom the petrol was purchased stand paid.

- i) 15 liters of Petrol costing Rs.22.80 and purchased on 5.9.72 was not accounted for in the log Book.
- ii) 1 No. Filter costing Rs.7.50 and purchased on 10/10/72 was not latter into accounted.

Para 7. Library Books-Book value Rs.8,000/-
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- (a) Total cost of the Jeep.
 - (b) Mileage covered upto 31.3.73.
 - (c) Total repair and maintenance charges incurred upto 31.3.73.
- The register in respect of repair and maintenance charges of the vehicle may also be completed while furnishing the above information.

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- i) 15 liters of Petrol costing Rs.22.80 and purchased on 5.9.72 was not accounted for in the log Book.
- ii) 1 No. Filter costing Rs.7.50 and purchased on 10.10.72 was not latter into accounted.

141) 20 liters of Petrol amounting to Rs.30.40 purchased on 16.10.72 was not accounted for in the log Book.
iv) 25 liters of Petrol to was purchased on 17.10.72 where as it has been accounted for as 20 liters thus, ^{leaving} the non-accountal of 5 liters amounting to Rs.7.60.

The matter needs to be investigated and amount recovered from the official at fault.

Para 11. Removal/Disposal of Town Refuse.

At present one Jeep alongwith a Jeep Tractor, one driver and two sweeper are engaged for the removal/disposal of the town refuse. Municipal Committee has to incur an expenditure of Rs.3,000/- P.M. (appr) for this purpose in addition to the cost of occasional repairs of the Jeep and the Jeep Tractor. The committee in their Resolution No. 139/71 passed in the special meeting held on 8.2.72 resolved as under:-

At present the refuse of the town is being removed by means of a jeep which is maintained by the Committee. The committee feels that this arrangement being unsatisfactory, disposal of the town refuse be given on contract and in this regard sealed tenders be called for at an early date.

It was observed during the course of audit that decision taken by the Committee in their above resolution has not been implemented so far inspite of the fact that prevalent arrangement has proved unsatisfactory. It was further noticed that in addition to this it has proved costlier. When on separate occasions the Municipal Jeep went off the road the refuse was used to be disposed off through Private agency @ Rs.25/- per trip. The refuse of the town is generally cleared by four or five trips daily.

It is suggested that the sealed tenders for the disposal of town refuse may be called for as per decision taken by the Committee and position examined specially in the light of saving which can be possible if the work is entrusted to the private agency. The decision taken in the matter may be conveyed to audit for further observations.

Para 12. Improper maintenance of Register of Movable property.

As a general rule the stock Register of Permanent articles should be maintained in such a way that it showed depict a clear picture of the stores purchased, consumed and resultant balance in hand. It has, however, observed during the course of audit that the Register of Movable property has not been maintained properly. The following defects were noticed in the maintenance of the said Register:-

2) The store articles have been shown in the Register or issued to various departments of the Committee e.g. fire deptt. water supply deptt. octroi Deptt. etc. but the receiving deptts. have not maintained any stock Register in the absence of which the articles cannot be physically certified.

ii) The physical verification of Stores required to be conducted every year has not been conducted for the last four years. The last physical verification was carried out on 5.2.60. In the absence of the Physical verification there is every possibility of pilferage of Store articles.

The physical verification of Stores may be got conducted department wise after starting the separate Registers and its results i.e. shortages/excess may be reported. The articles which have since gone unserviceable but are still lying in the stock Register may be disposed off after getting the write off orders of the Committee in the special meeting.

(9)

ANNEXTURE A AS REFERRED TO THE AUDIT NOTE
PARA 2 FOR THE YEAR 1972-73.

Statement of arrears of water and Sanitation Taxes up to 31.3.1973.

Yrs.	Amount due from Private Individuals.	Amount due from the Government Departments.	Total amount due.
	2.	3.	4.
1958-59.	Rs. 15.44	Rs. 93.57	Rs. 109.01
1959-60.	Rs. 69.17	Rs. ---	Rs. 69.17
1960-61.	Rs. 36.66	Rs. ---	Rs. 36.66
1961-62.	Rs. 246.25	Rs. 68.86	Rs. 315.11
1962-63.	Rs. 475.70	Rs. 992.50	Rs. 1468.20
1963-64.	Rs. 925.25	Rs. 1730.00	Rs. 2655.25
1964-65.	Rs. 1837.28	Rs. 2212.55	Rs. 4049.83
1965-66.	Rs. 971.48	Rs. 1398.87	Rs. 2370.35
1966-67.	Rs. 782.04	Rs. 1094.70	Rs. 1876.21
1967-68.	Rs. 535.07	Rs. 1280.62	Rs. 1815.69
1968-69.	Rs. 127.66	Rs. 1012.67	Rs. 1140.33
1969-70.	Rs. 1735.45	Rs. 1004.16	Rs. 2739.61
1970-71.	Rs. 4045.03	Rs. 1412.47	Rs. 5457.50
1971-72.	Rs. 6797.09	Rs. 1564.61	Rs. 8361.70
1972-73.	Rs. 4783.30	Rs. 5450.70	Rs. 10234.00
Total:-	Rs. 23382.87	Rs. 19315.75	Rs. 42698.62

[Signature]
Tax Superintendent,
Municipal Committee, Solan

[Signature]
12.6.73

[Signature]

S.

ANNEXURE ^B AS REFERRED TO THE AUDIT NOTE
 PART I FOR THE YEAR ~~1972-73~~ 1972-73 UP TO
 31st MARCH, 1973 AS ON 12.6.1973.

Statement of arrears of rent in respect of Municipal Properties
 up to 31.3.1973.

Name of Property.	Name of Lessee.	Period for which due.	Amount due.
Stall at Chembaghat.	Sh. Parma Hand.	2/69 to 12/69.	Rs. 215.00
" " "	" Joginder Singh.	4/69 to 12/1/70.	Rs. 422.00
" " "	" Avtar Singh Etc.	3/73	Rs. 50.00
Stall below Dak Bangl.	" Jai Ram's hokkeeper	9/69 to 1/71.	Rs. 350.00
Stall No.1 at Bus Stand.	" Visham Nath.	12/71 to 3/73.	Rs. 1603.00
Godown below Mpl. Shops on Hall Road.	" Harbans Lal.	3/68 to 3/73	Rs. 2127.39
Ware House Bdg.	" Baboo Lal Socd.	5/72 to 3/73.	Rs. 1500.70
Stall No.2 in Mpl. Market.	" Daljeet Singh.	11/72 to 3/73.	Rs. 177.50
Stall Nos 728 in do.	" Subhash Jain.	9/71 to 3/73.	Rs. 1143.00
Stall No.22 in Ganj B.	" S. Ram Singh.	1972-73.	Rs. 24.75
" " 3 & 4 -do-	" Gurnani Mel.	1970-71 & 1971-72.	Rs. 236.34
" " 5 -do-	" Ram Parkash.	1972-73.	Rs. 52.75
" " 6 -do-	" Ram Chand.	1970-71 & 1972-73	Rs. 109.67
" " 9, 10 & 11 -do-	" Ram Parkash.	-do-	Rs. 226.51
" " 7 -do-	" Bhagat Ram.	-do-	Rs. 109.67
" " 8 -do-	" Om Parkash.	-do-	Rs. 109.67
" " 13 -do-	" Mohan Lal.	-do-	Rs. 109.94
" " 14 -do-	" Wang Bahadur.	12/68 to 3/73	Rs. 111.33
" " 15, 17, 19 & 20	" Madan Lal.	1970-71 to 1972-73.	Rs. 102.34
" " 18 -do-	" Ishwar Dass.	-do-	Rs. 61.33
" " 24 -do-	" Gulshan Kumar.	1972-73.	Rs. 52.75
" " 25 -do-	" Thakur Singh.	1969-70 to 71-72.	Rs. 169.67
Stall at Upper B.	H/s Lakshmi Haroin Kedar Nath.	2/73 & 3/73	Rs. 153.00
Stall " -do-	Siri Ram Bhasin & Sons.	-do-	Rs. 163.00
Stall " -do-	Sh. Wasdev.	1/73 to 3/73	Rs. 243.00
Shop at Ganj Bazar.	Sh. Jagdish Mittal.	upto 31.3.73.	Rs. 2066.83
Saw Mill Near Mamoor Lodge.	Sh. Yash Paul.	3/72 to 3/73.	Rs. 400.00

Annexure C to J. 2

Detailed list of missing transit passes upto 31st March, 1973.

No. Transit Pass No. & Date	Name of Defaulter	Amount of Octroi
54/42 12.4.64	Sunder Mall Gurcharan Dass Solan	Rs. 2.88
54/60 14.4.64	Dev Datt Osachghat.	Rs. 6.00
53/71 22.4.64	Sunder Mall Gurcharan Dass	Rs. 9.00
89/40 28.4.64	Cheroo Ram & Sons Kandaghat.	9.00
5/73 5.7.64	-do-	8.00
5/74 .do.	-do-	2.88
111/37 3-8-64	Sunder Mall Gurcharan Dass	3.36
123/76 26-8-64	-do-	2.40
150/18 20-9-64	Biheri Lal C/o Hem Chand Solan.	15.00
158/67 19-9-64	Sainoo Ram V. Chokna	37.12
187/92 14.12.64	Gien Chand c/o Hem Chand Solan	2.88
2/54 26.1.65	Sunder Mall Gurcharan Dass.	6.00
4/44 10-1-65	Bhagat Singh C/o B.D.O. Sarhan	15.75
33/75 6-4-65	Nanak Chand Charwadhar	45.00
43/25 27-4-65	Inder Singh Dania Deedak	10.80
76/16 8-7-65	Amar Nath & Sons, Solan	3.84
91/23 8-8-65	Rattan Singh C/o Girdhari Lal	7.25
143/23 13-11-65	Ram Chand Chamen Lal Sonipat	0.45
139/63 24-11-65	S. Sant Singh Kandaghat.	12.00
175/66 9-2-66	Brahama Nan Osachghat.	1.35
10/29 12-6-66	S. Sant Singh Kandaghat.	9.00
26/62 19-7-66	Ram Dass C/o Sidhu Mal Sis Ram Solan	8.00
51/93 28-9-66	Beldav Raj Ludhiana	1.50
81/83 13-6-67	Gurdial Singh Kalke.	20.00
90/53 16-7-67	Gumani Shah, Solan	5.40
107/87 27-8-67	Tulsi Ram Chail	36.00
20/12 14-9-67	Sunder Lal Dhalli	1.50
4/40 17-9-67	Gurdial Singh Kalke	4.50
33/16 2-10-67	Nawal Kishore Millary Cantt. Solan	81.00
100/11 24-11-67	Ram Prakash Karmal	80.00
160/55 30-11-67	Solan Tehsil Co-op. Society Solan	3.36
185/75 2-3-68	Ram Prakash Karmal Gurdial Singh Kalke	10.50
203/53 14-4-68	Solan Tehsil Co-op. Society Solan Sher Singh Noura	2.88
233/80 15-6-68	Girdhari Lal, Solan	47.50
268/41 20-8-68	Amar Singh Kalke	6.00
271/18 21-8-68	Avnash Chand Solan.	1.60
286/42 23-9-68	Rattan Chand Chail	60.60
186/92 4-11-68	Raj Kumar C/o B.K. Moti	2.88
339/99 21-2-69	Sunder Mall Gurcharan Dass	2.88
371/66 24.4.69	-do-	2.88
396/39 2-6-69	-do-	2.88
409/41 29-6-69	Ramesh C/o D.R. Moh	3.36
413/39 1-7-69	Sunder Mall Gurcharan Dass	2.88
414/33 4-7-69	-do-	3.36
429/21 4-8-69	-do-	3.36
432/48 5-8-69	-do-	3.36
444/72 27-8-69	Raja Ram & Sons Dharampur	3.36
448/16 29-8-69	H.K. Sreen Solan	3.36
467/99 3-10-69	Sunder Mall Gurcharan Dass	2.00
470/26 4-10-69	Raja Ram & Sons Dharampur	3.36
473/32 11-10-69	Sunder Mall Gurcharan Dass	3.36
420/77 23-7-69	Sunder Mall Gurcharan Dass	3.36
444/88 27-8-69	Raja Ram & Sons Dharampur H.K. Sreen Solan	3.36
473/38 11-10-69	Sunder Mall Gurcharan Dass	3.84
473/54 12-10-69	-do-	3.36
475/45 18-10-69	Purshotam C/o U.P. Moh	3.36
475/91 20-10-69	Dhani Ram C/o U.P. Moh	56.00
476/61 23-10-69	Raja Ram & Sons Dharampur	3.36
483/31 9.11.69	Sunder Mall Gurcharan Dass	3.36
483/43 10-11-69	Manager Narula C/o B.R. Moh	5.00

61. 41/1	23-11-69	Darshan Lal C/o Rada Ram	Rs. 52.00
62. 42/1	7-12-69	Mangat Ram C/o B.P. Moh	3.36
63. 63/37	17-1-70	Raja Ram & Sons Dharampur	40.00
64. 65/46	9-2-70	Inder Datt C/o Gobind Ram.	8.40
65. 68/70	10-3-70	Apar Singh Simla-4	Value not known
66. 65/64	11-2-70	Dawa Singh C/o K.S. Goods T. Co.	-do-
67. 75/63	11-3-70	The Solan Merchant Union	3.36
68. 5/100	4-4-70	Sat Pal C/o B.P. Moh.	3.36
69. 30/43	13-4-70	Sunder Mall Gurcharan Dass	2.88
70. 101/9	18-4-70	The Solan Merchant Union	3.36
71. 104/57	24-4-70	-do-	2.88
72. 18/61	6-5-70	Manager Bhupindra Malt Factory	Value not known
73. 114/10	28-5-70	Alok Gupta Rajgarh	2.00
74. 103/78	5-6-70	Durga Ram Driver	10.00
75. 133/4	20-7-70	Agriculture Farm Kwagdhar	2.80
76. 123/74	24-7-70	Amar Chand C/o B.K. Moh.	20.00
77. 134/3	25-7-70	Shanit Basi C/o K.D. Moh	13.88
78. 140/5	10-8-70	Sunder Mall Gurcharan Dass	2.00
79. 151/58	29-8-70	Ram Dass V. Genduri	9.00
80. 157/97	3-9-70	Amar Chand C/o B.R. Dogra Sanjoli	126.00
81. 173/8	29-9-70	Madan Lal Rajgarh	0.80
82. 173/26	6-10-70	Manager Bhupindra Malt Factory	Value Not known
83. 202/1	18-12-70	Balak Ram C/o G.D. Moh.	3.36
84. 207/78	5-1-71	The Solan Merchant Union	3.84
85. 207/73	-do-	-do-	3.84
86. 205/95	6-1-71	-do-	2.88
87. 246/11	30-5-71	Roop Singh Sheothal	0.48
88. 215/27	7-2-71	L. Mahi Ram Naure	15.00
89. 228/1	27-3-71	Sunder Mall Gurcharan Dass	3.36
90. 228/47	30-3-71	Bisham-Ber Dass	9.00
91. 122/98	6-4-71	D.F.O. Solan	Value Not known
92. 231/10	7-4-71	Tajinder Singh	30.00
93. 220/65	6-4-71	Bali Kishan Moh.	4.50
94. 266/38	11-8-71	Sunder Mall Gurcharan Dass	2.88
95. 260/95	26-8-71	Inder Singh C/o B.K. Moh.	0.64
96. 276/99	11-9-71	D.D. Kapoor & Sons	138.00
97. 10/18	6-10-71	Sunder Mall Gurcharan Dass	3.36
98. 243/37	11-10-71	Prakash Chand C/o H.R.M.	3.36
99. 5/46	2-11-71	Siri Kishan C/o G.D. Moh.	3.36
100. 49/80	22-11-71	Roop Lal C/o G.D. Moh.	2.88
101. 2/60	25-11-71	Paras Ram C/o A.L. Moh.	2.00
102. 16/77	3-3-72	Loka Ram C/o Jeet Ram Oct/Peon.	3.84
103. 22/43	11-3-72	Sunder Mall Gurcharan Dass.	12.00
104. 15/81	11-3-72	Raja Ram & Sons Dharampur	7.20
105. 33/53	16-7-72	Sh. Tulsai Ram Chauhan Naureddhar	4.50
106. 52/44	17-7-72	Col. Amerjit Anand Chandigarh.	Value Not known
107. 67/8	18-7-72	Bija Ram V. Dimber	5.40
108. 65/36	14-8-72	Hira Singh V. Chedna	3.60
109. 113/63	9-1-73	Sh. Brahm Dass Driver C/O.Pt. Bala Ram Oach.	15.80
110. 137/44	31-3-73	Harish Brother Solan.	

Amulabhai

Deen
Deputy Superintendent
Municipal Committee

SOLAN. 12-6-73

14

DETAILED LIST OF OUTSTANDING DUES UPTO 31ST MARCH, 1973.

.....

- | | |
|--|-----------------------------------|
| 1. The Assistant Engineer,
Solan Sub-Division No.1
H.P. P.W.D. Solan | Rs. 1186.17
8056.17 |
| 2. The Assistant Engineer,
Solan Sub-Division No.2
H.P. P.W.D. Solan. | Rs. 140.00 |
| 3. The Assistant Engineer,
Solan Sub-Division No.IV
H.P. PWD, Solan. | Rs. 314.91 |
| 4. The Sub-Divisional Officer,
Electrical Sub-Division No.1
H.P. S.E.B. Solan. | Rs. 2684.09 |

Bhulabhai Raj

.....

Deep J
Octroi Superintendent
Municipal Committee
SOLAN.



15

Copy of letter No. 2-2/70-Fin(R&E) dated the 31st October, 1972
to the Finance Secretary to the Govt. of H.P. addressed to all
administrative Secretaries and endorsed to this office.

....

Subject:- Discontinuance of fringe benefits which were admissible
under the Central Pattern of pay and Allowances.

....

The Govt. have decided to discontinue with effect from
1st November, 1972, the following fringe benefits:-

1. Overtime Allowance.
2. Special pay to the ministerial staff belonging to category of
Clerks/UDCS/Assistants who are required to handle cash in addition
to their own duties.
3. Special pay to class IV employees who are required to perform the
duties of Guestner Attendant.

4. Children's Education Allowance.

5. Reimbursement of Tuition Fee.

2. The Peons/Namaders in the Civil Secretariat and the offices of
the Heads of Departments at their headquarters will however be
entitled to overtime allowance if they put in extra duty in excess of
one hour before and/or after the office hours or on holidays @ 37 Paise
per hour for the period spent in a day, in excess of one hour. Similar
ly in exceptional cases, grant of special pay for handling cash will be
considered by the Finance Department on the merits of each such case

....

Endst No. SLN-X-27(LFA)/72-2160 dated the 4th Dec., 1972

Copy forwarded to the Presidents of all Local Bodies in Solan
District for information and necessary action. Action taken in this
regard may also be intimated to the Under Secretary(LSG) to the Govt.,
of H.P. Simla-2 under intimation to this office.

Sd/-
for Deputy Commissioner, Solan.

[Signature]
Secretary,
Municipal Committee,
Solan.

[Signature]
Sd/-

(82)

AUDIT AND INSPECTION NOTE ON THE ACCOUNTS OF MUNICIPAL
COMMITTEE SOLAN DISTRICT SOLAN.

Period:- 4/73 to 3/75.

PART-I.

1. LAST AUDIT NOTE:-

The audit and inspection of the accounts of Municipal Committee Solan upto March, 1973 was conducted by the Accountant General, Himachal Pradesh and ~~Chandigarh~~ Chandigarh, Simla. The first test audit and examination of the accounts of this committee for the period 4/73 to 3/75 was conducted by the Local Audit Department Himachal Pradesh.

Action taken on the last audit note for the period ending March, 1973 was inadequate and calls for the following further remarks:-

(a). Audit Note for the period 1/62 to 12/62:-

(i) Para 8:-

Technical sanction is still awaited which may be got expedited.

(b). Audit Note for 1/63 to 12/63:-

Para 2(c):-

The decision of Government is still awaited which may be got expedited.

(c). Test audit note for 1/66 to 12/66:-

Sanction of the Finance Department to condone the loss of the Test Audit Note may be obtained. ✓

(d). Audit Note for 1/67 to 2/68:-

(i) Para 3(b):-

Final reply is still awaited and may be got expedited.

(e). Audit Note for 3/68 to 2/69:-

(i) Para 2(a)(b)&(c):-

The decision of the Government when obtained may be conveyed to this department.

(ii) Para 5, 10 & 11:-

The decision of the Government when obtained may be conveyed to this department.

(iii). Para 13:-

The decision of Government when obtained may be conveyed to this department.

(f). Audit Note for 3/69 to 2/70:-

(i) Para 3:-

Comments of the Government are still awaited and may be got expedited.

(ii) Para 14, 15 & 16:-

The reply recorded against these paras is not clear. Present position of the cases may be intimated to this department.

(g). Audit Note for 3/70 to 12/70:-

(i) Para 2:-

The decision of the Government is still awaited which may be got expedited.

(ii) Para 3:-

The decision of the Government is still awaited which may be got expedited.

Contd... 2/-

(iii) Para 4:-

The decision of the Government is still awaited which may be got expedited.

(iv) Para 5:-

The decision of the Government is still awaited which may be got expedited.

(v) Para 8:-

The compliance is still awaited and may be got expedited.

(vi) Para 10:-

The compliance is still awaited and may be got expedited.

(vii) Para 11 & 12:-

The decision of the Government is still awaited and may be got expedited.

(H) Audit Note for the period 4/72 to 3/73:-Para I:- (i) Para I(a):-

Arrear of water and sanitation tax amounting to Rs.13885.97 were still not recovered. These should be recovered by following the provisions of section 83 of H.P. Municipal Act, 1968.

(ii) Para I(b):-

ARREAR OF RENT IN RESPECT OF MUNICIPAL PROPERTY:-
Rs.5761.42 Paise were still not recovered. These should be recovered by following the procedure laid down in section 83 of H.P.M. Act, 1968.

(iii) Para I(c):-ARREAR IN RESPECT OF MISSING TRANSIT PARAS:-

Rs.632.77 were still not recovered. Efforts should be made to speed up the recovery.

(iv) Para 2:-

Outstanding octroi dues from Govt. offices:-

Rs.1326.17 were still not recovered. This amount should be recovered very early. Progress of recovery may be intimated to this department from time to time.

(v) Para 3:-SURPLUS STOVES OF Rs.6100/-:-

Further progress of the case may be intimated to this department at an early date. The matter may be pursued on priority basis.

(vi) Para 4(a)&(b):-AVOIDABLE EXPENDITURE FOR Rs.5350.00:-

The time taken for repairing the jeep was too much. This could have been curtailed substantially and the committee would have saved major portion of the extra expenditure incurred by it for the carriage of the town refuse through private agency. The irregularity may be got condoned from the competent authority. The matter is also brought to the notice of authorities for taking such action as may be deemed fit.

(vii) Para 5:-

OVERPAYMENT OF C.E.A. AND OTHER ALLOWANCE FOR Rs. 675.00:-

The payment made may either be got regularised with the sanction of competent authority failing which the amount paid in contravention of orders of Government be recovered under intimation to this department.

(viii) Para 7:-

The relevant papers may be put up at the next audit for verification.

(ix) Para 8(a)(b)(c):-

UNECONOMICAL RUNNING OF JEEP HIM 4387:-

The requisite information may be supplied to this department and relevant papers put up at the next audit.

(x) Para 9:-

UNRECOVERED AMOUNT OF Rs. 1343.87L-

Rs. 1343.87 Paise were still not recovered from the P.W.D.H.P. department. The matter may be pursued vigorously and credit pointed out at the next audit.

(xi) Para 11:-

REMOVAL/DISPOSAL OF TOWN REFUSE:-

Present position of the case may be intimated to this department.

(xii) Para 12:-

IMPROPER MAINTENANCE OF REGISTER OF MOVABLE PROPERTY:-

Needful may be done and compliance shown at the next audit positively. The result of physical verification may also be intimated to this department.

(xiii) Para 13:-

NON RECOVERY OF METER REPAIR CHARGES OF Rs. 20.10 PAISE:-

Balance amount of Rs. 8.15 had still not been recovered. This should be recovered immediately under intimation to this department.

(xiv) Para 14:-

Chalan in support of credit of audit fee may please be sent to this department for verification.

PART-II.

2. PRESENT AUDIT:-

The present test audit and examination of account for the period 4/73 to 3/75, the results of which have been set forth in the succeeding paragraphs, was conducted by Shri D.K. Negi, District Audit Officer from 7.4.1975 to 15.9.75. The accounts for the months of 5/73, 8/73, 11/73, 3/74, 6/74, 9/74, 12/74, & 3/75 were selected for detailed check and the detailed checking of octroi accounts was restricted from 21st to 26th of each of these selected months. The record required in audit was duly produced except that mentioned in the relevant paragraphs hereinafter.

3. FINANCES:-

The financial position of the fund is exhibited below in a comparative form:-

Contd.....4/-

-4-

	1972-73.	1973-74.	1974-75.
Opening Balance.	142086	175333	198616
Income.	1255749	1347173	1732457
Total:-	1397835	1522506	1931073
Expenditure.	1222502	1323890	1764087
Closing Balance.	175333	198616	166986

In addition to the closing balance, the committee had invested an amount of Rs.700000/- with the Bank in the fixed deposit.

4. AUDIT FEE:-

The fee for the audit of accounts worked out to Rs.4065.00 as detailed in Annexure (A). The President M.C.Solan was requested vide District Audit Officer's requisition No.FIN(LAD) 74-CBA-449 dated 15th September, 1975 to credit this amount to Government under the head "065-Other Administrative Services-C-Other Services, fee for Govt. Audit (HP)" under advice to this department.

5. GRANTS:-

The register of grants was incomplete. This should be completed and shown at the time of next audit.

A statement of grants received during the period under audit may please be supplied to this department. Another statement in respect of grants received upto 3/73, which were not fully spent upto 31.3.73 may also be supplied.

6. ARREARS OF TAXES ETC:-

The position of various taxes on 31.3.73 is given as under:-

- (i). Water and Sanitation Tax upto 31.3.74- ANNEXURE 'B'.
- (ii). Rent of M.C. Buildings upto 31.3.74- ANNEXURE 'C'.
- (iii). Water and Sanitation Tax upto 31.3.75 ANNEXURE 'D'.
- (iv) Rent of M.C. Buildings- ANNEXURE 'E'.

The percentage of recovery in 1974-75 was low. Strenuous efforts should be made to liquidate the arrears and progress made in the behalf intimated to this department from time to time.

(7). REVENUE STAMP NOT AFFIXED:-

In the following payments the revenue stamp was not affixed. This is irregular. The needful should be done and compliance shown at the next audit positively.

Vr.No.	Month.	Receipt/ Bill No.	Amount of receipt.	Revenue stamp Value
25	5/73.	80736.00	42.25	0.10
		21741.00	49.30	0.10

-5-

Rs.

Paise

21784. (Q)		34.85	0.10
58759. (Q)		490.00	0.10
21789	Q	229.50	0.10
21783	Q	131.00	0.10
21785	Q	27.60	0.10
58755	Q	347.00	0.10
81787	Q	204.70	0.10
81788	Q	133.35	0.10
81786	Q	245.80	0.10
58754	Q	912.20	0.10

Month

8/73

Rs. 3046.20

842046	A	34.80	0.10
842047	A	42.95	0.10
842050	A	57.55	0.10
842051	A	502.90	0.10
842052	A	229.50	0.10
842054	A	111.40	0.10
842053	A	237.20	0.10
842055	A	337.50	0.10
842056	A	205.60	0.10
842057	A	130.50	0.10
842058	A	247.20	0.10
842059	A	894.50	0.10

Month

11/73

Rs. 4107.65

239001	A	46.20	0.10
239002	A	34.90	0.10
239006	508x33	508	
	A	503.30	0.10
239007	A	208.65	0.10
239008	A	229.58	0.10
239009	A	103.00	0.10
239010	A	294.60	0.10
239011	A	377.50	0.10
239012	A	224.55	0.10
239013	A	168.45	0.10
239017	A	246.30	0.10
239016	A	406.40	0.10
239014	A	274.80	0.10
239015	A	971.50	0.10

3/74

Rs. 5481.55

342883	B	240.00	0.10
342882	B	396.00	0.10
342872	B	463.00	0.10
342873	B	191.30	0.10
342874	B	1437.30	0.10
342877	B	435.20	0.10
342875	B	178.90	0.10
342880	1233.20	0.10 233.20	0.10
342879	B	186.70	0.10
342867	B	141.40	0.10
342876	15.25.90	0.10 250.90	0.10
342881	B	1019.95	0.10

72 of 6/74
for Rs. 4170.10

318682	B	31.50	0.10
318683	B	30.00	0.10

8. PAYMENTS:-

(i) Vr.No. 102 of 8/73 for Rs. 5000/-:-

The above amount was paid to Shri Bimal Kurar Sureytor as temporary advance on 9.8.73 for the purchase of plants for the beautification of Municipal Parks. Out of this amount, Rs. 40.00 were spent vide bill No. 227 dated 12.8.73 of M/S Kalsi Motor workshop at Yamunanagar for repair charges of jeep owned by the Horticulture department.

Similarly, vide bill No. 508 dated 13.8.73, Rs. 16.10 Paise were paid to M/S Ramesh Service Station Dharanpar as cost of petrol. Thus Rs. 56.10 were recoverable from the Horticulture Development Officer, Solan. The amount should be recovered immediately under intimation to this department.

(ii) Vr.No. 55 of 6/74 for Rs. 6179.00/-

The above amount was paid to Shri D.D. Khanna contractor, Solan as IIIrd running bill. for the work improvement of road. In this bill, Rs. 346.00 were deducted but the deduction was not shown in the M.B. The omission should be accounted for.

(iii) Vr.No. 64(4) of 6/74 for Rs. 103.35:-

Rs. 103.35 were paid to M/S Kumar Sons, Solan on account of printing charges of hand poster for sanitation week. The order sanctioning this expenditure was not forthcoming. The specimen of the poster was also not kept in the record. This is irregular. The omissions may be accounted for.

(iv) Vr.No. 64(7) of 6/74 for Rs. 50.90:-

Rs. 50.90 Paise were paid to M/S Jolly Paira Solan on account of supply of public Health equipment. The payment order was not recorded on the voucher. This is irregular. The omission may be accounted for and compliance shown at the next audit.

(v) Vr.No. 73 of 6/74 for Rs. 196.50:-

Out of above amount, Rs. 12/- were paid to Shri Sham Datt Labour or on account of wages. Particulars of work done in the park were not mentioned. The payment order was also not recorded. This is irregular. The omissions may be accounted for and compliance shown at the next audit.

(vi) Vr.No. 74 of 6/74 for Rs. 280.00:-

Rs. 280.00 were paid to Sh. Pritam Chand Solan on account of rent of Godown for the month of March, April, May and June, 1974 @ 70.00 P.M. As per order of the secretary on the application of Shri Pritam Chand, the amount was to be debited to the concerned work but the deduction made from the concerned work was not shown. The deduction made should be shown at the time of next audit positively.

(vii) Vr.No. 82 of 6/74 for Rs. 181.73:-

Out of above amount, Rs. 30.00 were paid to Shri Shiam Datt as wages of 5 days for the month June, 1974 @ Rs. 6.00 per day. No muster roll was prepared. The name of work was also not written in the receipt. Full address of Shiam Datt was also not given.

Contd....7/-

This is irregular. The omissions should be accounted for and compliance shown at the next audit.

(viii) Vr.No.83 of 6/74 for Rs.1482.21:-

Rs.1482.21 were paid to M/S Neelam Furniture House, Solan on account of cost of side wall rack in co-operative store of Deputy commissioner's office of Solan. This is not a valid charge on the municipal fund. The expenditure should either be justified or got regularised with the sanction of competent authority.

(ix) Vr.No.175 of 9/74 for Rs.616.00:-

Out of above amount Rs.457.60 were paid to M/S General Electric Co- India Ltd, Chandigarh on account of supply of Bulbs. Stock entry and quotations were not forthcoming. The omissions should be accounted for and compliance shown at the time of next audit positively.

(x) Rs.188.40 were paid to M/S Sardar Electric works solan on account of cost of Tube chock. Stock entry was not shown. The omission should be accounted for and compliance shown at the next audit.

(xi) Vr.No.181 of 9/74 for Rs.831.00:-

Rs.831.00 were paid to labourers wages for the work namely construction of Animal in children park. Shri Shesh Ram and Datta Ram were paid wages @ Rs.15/- per day. This rate is obviously on the high side. The rate fixed by the Deputy Commissioner, Solan was also not shown to audit. The wages should have been paid at the rate fixed by the Deputy Commissioner. The amount paid in excess should be worked out and recovered under intimation to this department.

but according to the Bill/Material Register of the M.C., the following material was used for the construction of animal

Sr.No.	M/ Page.	Name of material.	Quantity.
1.	3	Boulder stones.	3 truck.
2.	20	-do-	2 -do-
3.	20	-do-	2 -do-
4.	21	-do-	5 -do-
5.	21	-do-	1 -do-
6.	21	-do-	1 -do-
7.	27	-do-	2 -do-
Total.			16 -do-

Sr.No.	Sand.	Register. page.	Quantity used.
1.	-do-	3	1 Truck
2.	-do-	20	1 -do-
3.	-do-	20	1 -d

31.3.75 as shown in Annexure 'G'. Immediate steps may be taken to recover this amount.
(iii). (c). As per register of octroi 183 octroi passess were pending without assessment during the audit period. Pending cases should be...

-8-

4.	-do-	21	1 Truck.
5.	-do-	21	2 -do-
6.	-do-	21	1 -do-
7.	-do-	27	1 -do-
8.	-do-	21	1 -do-
9.	-do-	31	1 -do-
			Total:- 10 -do-

(iii). Stone grift $\frac{1}{2}$	M/Register page.	Quantity.
1.	-do- 3	1 Truck.
2.	-do- 22	$\frac{1}{2}$ -do-
		Total:- 1 $\frac{1}{2}$ -do-

(iv) Round stone.	M/Register page.	Quantity.
1.	-do- 20	1 Truck.
2.	-do- 21	1 -do-
3.	-do- 21	1 -do-
		Total:- 3 -do-

(v). Cement 57.5 Bags.

(vi). Petty items/equipments:-
Material register page 7,8,15, 17,33,18,25,27,32 and 33.

(vii). U.S. Bars etc:-	Page 7, 27+51	Page 8 7+2.5+16.5	Page 14 18+8
	Page 17 2.3	Page 18 18	Page 24 5.88
	Page 25 8+18+18	Page 26 76+36	Page 27 25
			Page 32 3.6

Total 3.95 RM.

The material used appeared to be much in excess of the estimate. The difference may be explained suitably failing which cost of excess material used recovered under intimation to this department. Action taken in the matter may be intimated to this department at an early date.

9. REMARK:-

The Municipal Committee vide its resolution No.87/68 dated 28.9.68 resolved to allots qu to Sh. Keser Singh Octroi Inspector @B.40-P.M.

Contd...9/-

Sh. Keser Singh occupied quarter w.e.f. 1.10.1968. On his request, the committee resolved vide Resolution No.60/72 dated 15th May, 1972 to deduct House Rent @ 10% as per Government Rate and Rs.868.00 were refunded to Shri Kesar Singh for the period 1.10.68 to 31.3.72 vide Voucher No.167 of 11/73. The refund allowed may be justified in the ~~tax rent was deducted~~ light of earlier M.C. Resolution No.87/68 dated 28.9.68.

The rent was deducted on the basic pay of the official. The rent should have been deducted on the basic pay plus C.A. Non-deduction of rent on C.A. may be justified or the amount involved recovered under intimation to this department.

10 Para:- RECOVERY OF MUNICIPAL JEEP:-

Recovery on account of private use of Municipal jeep was not made from the following persons. The outstanding amount should be recovered without further delay under intimation to this department.

23.8.73.	Sh.Hem Chand.	Solan to Kalka & Back.	80 K.M.	@ 0.31	Rs. 24.80
10.9.73.	" Amar Singh.	Solan to Darya & Back.	40 KM	0.31	12.40
16.2.73.	" Hem Chand.	Solan to Kangra & Back.	500 KM.	0.31	155.00
31.10.73.	" D.Dayal.	Solan to Simla & Back.	100 KM	0.31	31.00
22.2.74.	" Amar Singh.	Solan, Kasauli and Back.	54 KM	0.31	16.74
1.5.74.	" Lalit Kumar.	Solan to Simla & Back.	100 KM	0.75	75.00
10.12.73.	" Khushi Ram.	Solan Chandigarh & Back.	144 KM	0.31	44.64
15.8.74.	" Hem Chand.	Solan to Kasauli & Back.	60 KM	0.75	45.00
6.1.75.	" B.K.Verma.	Solan Dharampur.	32 KM	0.75	24.00
9.2.75.	" Hem Raj Goyal.	Solan to Baryog & Back.	36 KM	0.75	27.00

(11). OUTSTANDING OCTROI DUES FROM GOVT.:-

455.58 ✓

(i). Rs.2328.15 were outstanding on account of octroi dues from Assistant Engineer, P.W.D. Solan (HP) Division No. I on 31.3.75 as per details given in Annexure 'F'. Immediate steps may be taken to recover this amount and progress of recovery intimated to this department.

(ii). In respect of Missing Transit passes arrears amounting to Rs.1510.59 were outstanding on

31.3.75 as shown in Annexure 'G'. Immediate steps may be taken to recover this amount.

(iii)(c). As per register of octroi 183 octroi passess were pending without assessment during the audit period. Pending cases should be settled at an early date.

(iv)(d). Rs.8.24 as per details given in the objection statement, were assessed less on account of octroi. This amount should be recovered and compliance shown at the time of next audit.

(v)(e). Rs.2.25 as per details given in the objection statement were charged less on account of packing fee. This amount should be recovered and credit shown at the time of next audit.

12. REGISTERS:-

(a) WATER RATE REGISTER:-

This register was not maintained properly. This should be maintained in the prescribed form and put up for check at the next audit.

(ii). Tax demand and collection register in Forms T.S.5 was not maintained properly. The register should be maintained according to provisions of Rule VII.2 of the Municipal Account Code and put up for check at the next audit.

(iii). Register of rent of Municipal property was not maintained during the period under audit. This should be started brought upto date and put up for check at the time of next audit.

(iv). BUILDING APPLICATION REGISTER:-

The building application register was incomplete. This should be completed and put up for check at the next audit.

(v). IMMOVABLE PROPERTY REGISTER:-

The immovable property register was incomplete. This should be completed and shown at the time of next audit.

(vi) TENDER REGISTER:-

The tender register was in-complete. This should be completed and shown at the time of next audit.

(vii)-ADVANCE REGISTER(TEMPORARY):-

The register of the temporary advances was incomplete. This should be completed and shown at the time of next audit.

(b). A list of advances outstanding at the end of each half year should be laid down before the committee in terms of rule XVII.14(2) of M.A.Code.

(c). A statement of outstanding advances upto 31.3.75 may also be supplied to this department and steps may be taken to adjust the advances within the shortest period.

(viii) CENTRAL STOCK REGISTER:-

The central stock register was not maintained. This should be started brought upto date and shown at the time of next audit.

(ix). ACQUITTANCE ROLL:-

An acquittance Roll in form G.23 is required to be prepared according to instructions laid down in rule XII.13(1) of M.A.Code. Necessary compliance should be made and shown at the next audit.

(x). ABSENTEE STATEMENT:-

The absentee statement in form G-17 was not attached to the pay bill as required vide rule XII.8(3) of M.A.Code. The omission should be supplied and compliance shown at the next audit.

Para 13:-

DOG REGISTRATION:-

The dog registration by laws were in force but no dog was registered during the period under audit viz 1973-74 and 1974-75. The omission may be accounted for.

Para 14:- DEDUCTION OF TAX

The income tax statement during the period of audit was asked for vide D.A.O. requisition No. FIN(LAD)-74-CBA dated 20th June, 1975. The requisite information was not supplied during the course of audit. The same may be sent to this department as well as produced at the time of next audit.

Para 15:- OBJECTION STATEMENT:-

This has already been sent to the President Municipal Committee Solan for disposal in advance of this note.

10. CONCLUSION:-

Last Audit Note was not attended to properly. (Para 1) Arrears of taxes etc. outstanding were very heavy (Para 6). Paras 8(viii), 9, 10 and 11 require early action by the committee/higher authorities.

Jai Hind.

Sd/-

Assistant Examiner,
Local Fund Accounts,
H.P. Simla-2.

Bhushan
4/11/1976.

Enst.No.FINLA-H(2)-C(15)-V-1/76. Dt.

COPY FORWARDED FOR INFORMATION AND NECESSARY ACTION TO:-

1. ✓ The President Municipal Committee, SOLAN Distt. SOLAN with the request that an annotated copy showing the action taken on the audit note may please be sent to this Department at an early date.
2. The Under Secretary(LSG) to the Government of H.P.SIMLA.
3. The Deputy Commissioner, SOLAN.
4. A.G.H.P. SIMLA.
5. Shri D.K.Negi, District Audit Officer, C/O for information.

JAI HIND.

Bhushan
4/11/1976.

Assistant Examiner,
Local Fund Accounts,
H.P.Simla-2.

[Handwritten signature]