

Audit and inspection note on the accounts of Municipal Committee, Solan (H.P.)

period 4/75 to 3/76.

1. Last Audit Note :- The disposal of the last audit note was not verified. The last audit and inspection of the accounts of this committee was conducted by Shri D.K. Negi District Audit Officer and the said audit note was yet to be issued. As soon as the same is received the committee may please consider it and submit the annotated copy, with three months of the receipt of the Audit note, to this department for disposal.

Objection statements :- Objection statements and test audit notes were not made available for verification of disposal. The same should be traced out and put up at the next audit for verification.

Part-II.

2. Present Audit :- The present test audit and examination of accounts for the period 4/75 to 3/76, the results of which are embodied in the succeeding paragraphs was conducted by Shri B.S. Chauhan, Senior Auditor from 20.12.1976 to 7.4.1977 and 11.7.1977 to 14.7.1977 at Solan. The accounts for the months of 7/75, 9/75, 11/75, and 3/76 were selected for detailed check. Requisite records were duly put up in audit except that referred to in the relevant paragraphs hereinafter.

3. Finances :- The financial position of the fund during the period under audit, was as under :-

Opening balance	<u>1974-76</u> Rs. 1,65,986.00
Income	18,44,145.00
Total	20,11,131.00
Expenditure	18,39,788.00
Closing balance	1,71,394.00

Besides, closing balance of Rs. 1,71,394.00 on 31.3.1977 Rs. 50,000/- received as grants-in-aid on 29.3.1976 the receipt entry of which did not pass through the cash book, were lying in the Personal ledger account in District Treasury, Solan.

Rs. 7,00,000.00 (Rs. Seven lacs) only were also placed in various investments as detailed in para 5 below.

The committee had not to repay any loan and thus the financial position of the committee was sound enough

Main sources of income were Octroi, sale of water sanitation tax, water tax, slaughter house fee, rent of shops/buildings, parking fee, licence fee, show tax hawkers cart fee, motor rent, interest on investments, grants-in-aid from Government etc. Heavy items of expenditure were establishment charges, execution of development works, street light charges etc.

4. Audit Fee :- The Audit fee due for the audit of accounts of the committee, for the period 4/75 to 3/76 worked out to Rs.7,150/- (Rs. Seven ~~hundred~~ thousand one hundred and fifty only) as per details given in Appendix 'A' to this audit note. The President, Municipal Committee, Solan was requested vide Senior Auditor's requisition No. Fin(LAD)/SIM/Audit/77, dated 14.7.1977 to credit this amount into Government Revenue under Head "065-Other Administrative Services-C-Other Services-Fee for Govt. Audit Himachal Pradesh" under intimation to this Department.

5. Investments :- The following investments were standing, at the credit of the committee, on 31.3.1976.

Nature of investment.	Amount	Date of investment.	Date of maturity	Date of recovery of investment.	
(i) Term Deposit receipt of State Bank of Patiala, Solan, for 37 months.	Rs. 25,000.00	16.5.1974	16.6.1977	16.5.77	@ 9%
(ii) Term deposit receipt No. 270772 of S.B.P. Solan, for 37 months	2,00,000.00	20.5.74	20.6.77	20.5.77	@ 9%
(iii) Term Deposit receipt No. 270880 of S.B.P. Solan for 37 months.	1,00,000.00	16.6.74	16.6.74 16.7.77	16.7.77 16.6.77	@ 9%
(iv) Term Deposit receipt N. 555505 of SBP Solan, for 61 months renewed on 15.12.76	1,50,000.00	15.11.73	15.1.82 renewed on 15.12.76	15.12.77	@ 10%
(v) Two years time deposit account No. 100074 with post office Solan, investment renewed on 13.8.76	25,000.00	7.8.74	13.8.79 Renewed on 13.8.76	13.8.77	@ 8%
(vi) Five years time deposit account No. 748826 with post office, Solan, investment renewed on 26.10.1976	2,00,000.00	20.9.73	26.10.81 renewed on 26.10.76	26.10.77	@ 9%
Total :- Rs. 7,00,000.00					

Sanction of the Deputy Commissioner to place the above amounts in various investments detailed above as required under Section 54, of the H.P. Municipal Act, 1968, was not forthcoming in audit. The same may be obtained now and compliance intimated to this department.

6. Temporary Advances :- In order to watch the adjustment of temporary advances a temporary advances register is required to be maintained, but this register was not maintained in the absence of which the adjustment of following advances could not be verified in audit. This register should invariably be maintained now and adjustment of all advances exhibited therein in the chronological order and compliance shown at the next audit.

Vr.No. & Date	Purpose of advance	Amount	Remarks.
.....	Rs.
90 of 7/75	SDO State Electricity Board Sub-division No. xxx 1, for providing fluorescent tubes, as deposit work.	4,351.00	For execution of works as deposit work. Completion/ utilisation certificate and adjustment account are still awaited.
103 of 7/65	For purchase of plants for beautification of Solan town and for purchase of cement (names of the recipient were not indicated on voucher nor were the actual payees receipts available)	7,000.00	Adjustment could not be verified due to non-maintenance of temporary advance register.

7. Grants :- Statement of grants received, utilised and unspent balances thereof is attached as appendix 'B' to this audit note. A perusal of the statement revealed that the committee had received Rs.1,73,620.00 as pax grants-in-aid during the years 1973-74, 1974-75 and 1975-76 out of which Rs.1,09,365.00 were utilised for the execution of various works within the period of utilisation of grants and Rs.64,255.00 were lying unspent on 31.3.1976. However this amount of Rs.64,255.00 was spent for the execution of those works after March, 1976, but the correctness/ validity of expenditure of Rs.64,255.00 is subject to be checked/verified at the next audit. The grant-wise audit comments are given as under :-

(a) Grants of Rs.31,620/- and Rs.22000/- were received from the Government on 29.3.1974 and 29.3.1974 under plan and non-plan schemes respectively for the execution of works mentioned at Sr.No. 1 to 7 of Appendix 'B' to this audit note. Both these grants were utilised completely and utilisation/completion certificates were issued. The actual expenditure on those works had exceeded by more than 10% over their estimated cost owing to the rates being found insufficient, but revised estimates were not

prepared. However, the contractor premiums were got approved by the Committee later on.

(b) Grants of Rs.30,000/- and Rs.30,000/- were received from the Government 26.3.1975 and 31.3.1975 respectively for the execution of works detailed against serial No. 8 to 10 and 11 to 13 of the Appendix 'B' to this audit note. The grant of Rs.30,000/- received on 26.3.1975 sanctioned for the construction of roads, pavement/repairs of streets and construction of drains and Nallas, was completely utilised according to its sanctioning letter, but another grant of Rs.30,000/- which was received on 31.3.1975 for the execution of three works namely construction of Nallahs in Dhobighat area, providing of lights in Municipal parks and pavement of Jawahar Park, was also utilised in full except for providing of lights in Municipal Parks against which a sum of Rs.5,745/- was utilised upto March, 1976 and remaining amount of Rs.4,255/- was spent after 3/76, so the correctness of this expenditure of Rs.4255/- is to be checked/verified at the next audit.

(c) Grants of Rs.10,000/- and Rs.50,000/- received from the Government on 24.12.1975 and 29.3.1976, for the execution of works mentioned at serial No.14 to 21 of the Appendix 'B' to this audit note were lying unspent on 31.3.1976. The expenditure against these grants was incurred after 31.3.1976 and those works stated to have been completed after 3/76, but in order to verify the correctness/validity of the expenditure so incurred, detailed checks are required to be exercised during the course of the next audit. These two grants of Rs.10,000/- and Rs.50,000/- were, thus shown as unspent in the appendix 'B'.

The grant of Rs.50,000/- was not entered in the main cash book of the plea that the amount was directly credited into the personal ledger accounts in the treasury. However, all other grants were duly entered in the cash book. The irregularity may be accounted for.

8. Taxes :- A statement showing the demand, collection and balances of water tax and sanitation tax for the year 1975-76, is enclosed as Appendix 'C' to this audit note. From the perusal of the Statement it would be revealed that collection of taxes (Arrear plus current demand) remained 18.5% and 45.9% of water tax and sanitation tax, respectively which was not satisfactory and had resulted in accumulation of arrears to the tune of Rs.60,830.00 on 31.3.1976. This shows that due attention towards the realisation of taxes was not being paid. Immediate steps should be taken to effect the recovery even by invoking the penal provisions of the Municipal Act and progress of collection of arrears intimated to this department from time to time.

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9. Outstanding rent of buildings :- A perusal of the immovable property register revealed that sixty one shops/stalls (buildings) owned by the committee had been leased out to the ~~interested~~ interest lessees on rent basis as per details given in Appendix 'D' to this audit note. From the perusal of this statement (Appendix 'D') it would be revealed that Rs. 28,986.90 (Rs. Twenty eight thousand nine hundred eighty six and paise 90) on account of rent of those buildings, were outstanding on 31.3.1976 from the various lessees/tenants.

During the course of audit it was argued that final notices regarding payment of outstanding rent were issued to the lessees/tenants. As is evident from the statement (appendix 'D') that Rs. 6,905.00 Rs. 3,375.00 and Rs. 4,500/- from M/S Himachal Furniture Industries, Shri Shyam Lal, the Mall Solan and Assistant Engineer (Horticulture) Since April, 1974, January, 1974 and October, 1973 respectively. Immediate steps should be taken to effect the recovery of outstanding arrears. Progress of recovery may be intimated may be intimated to this department from time to time.

10. Remittances to Bank/Treasury :- Following amounts which were shown as having been remitted to Bank, could not be verified due to non-availability of any documentary proof in support of these remittances.

(i) on 16.7.1975, Rs. 50/- were shown deposited in the State Bank of Patiala, Solan, but acknowledgement of the Bank in support of the credit of Rs. 50/- ~~was not forthcoming~~ was not forthcoming in audit. The same may be got confirmed, and omission pointed out at the next audit.

(ii) Rs. 218.91 were shown deposited vide challan No. 247 dated 27.9.1975 but no receipt of the Bank in support of this credit was shown to audit. This should be got confirmed now.

(iii) Cheques No. PJJL 104174, and N. 560520, dated 12.3.76 and 26.3.1976 for Rs. 138.44 and Rs. 49.10 were shown remitted to Bank on 18.3.1976 and 31.3.1976 respectively, but these amounts did not find place in the Bank pass book nor was any intimation in support of these credits received separately. The above credits of income may be got confirmed from the bank and compliance reported at the next audit.

11. Contributory Provident fund :- In order to avoid loss of interest to the subscribers, the amount of contributory provident fund should be deposited in the post office before the due date of each month on 31.3.1976 Rs. 4,85,000.00 were standing in the various investments purchased out of the contributory provident fund of the Municipal Employees. - as under :-

Sr.No.	Nature of investment with amount.	Date of invest-ment.	Date of matur-ity	Rate of interest.
(i)	7 Years National Saving certificate. Rs.30,000.00	27.7.1973	27.7.1980	@ 5%
(ii)	10 Years defence deposit certificate of R.B.I. Rs.30,000.00	9.11.1968	9.11.1978	@ 4½%
(iii)	5 Years time deposit of post office, Solan A/C No. 748003-Rs.2,00,000/-	7.11.1973	7.11.1978	@ 7½% and @ 10%
(iv)	5 years time deposit of Post office, Solan A/C N .748006 Rs.50,000/-	7.12.1974	7.12.1979	@ 10%
(v)	5-Years time deposit of post office, Solan, A/C No. 748018 Rs.75,000/-	21.1.1976	21.1.1981	@ 10%
(vi)	Terin Deposit receipt NO. 2705578 of State Bank of Patiala Rs.1,00,000/-	26.11.1973	26.12.1976	@ 10%
	Solan for 37 months			
	Total:-			Rs.4,85,000.00

Besides placing of Rs.4,85,000/- in various investment as above Rs.38,682.47 were lying in the post office saving Bank account No. 180435, on 31.3.1976 on account of contributory provident fund of the Municipal employees Solan. Credit of Investment mentioned at Sr.No.(vi) may be pointed out in its maturity.

12. Payments:- (1) One part-time Medical Doctor @ Rs.150/- per mensem and a whole time compounder, were appointed to run a Medical dispensary at Salogra. On the closure of this institution (dispensary) the service of compounder were dispensed with but the services of Medical Doctor were continued and he (Dr. S.S. Adya) was still being paid part-time allowance @ Rs.150/- p.m. although there seems no justification for the continuance of his services when the Municipal dispensary was closed for ever.

During the course of audit it was argued that this allowance of Rs.150/- p.m. was being paid to the Doctor to supervise the Sanitation works, but to supervise the Sanitation work there existed two regular posts of Sanitary Inspectors (trained) and the work concerning medical aid within the Municipal limit was being carried out by the existing medical staff of the Government of Himachal Pradesh.

In fact, the services of part-time medical

doctor should have been dispensed with soon after the closure of Municipal dispensary at Salogra as no other medical assistance was being provided by him, so the pay of part-time allowance of Rs.150/- p.m. to a medical doctor was an avoidable expenditure on the Municipal fund, which should be properly justified.

(ii) A sum of Rs.1595/- was paid to Shri Gita Ram Mahajan, vide voucher N.106, of 8/73 on account of his outstanding payment for the supply of wooden benches stock entry of the wooden benches and actual payee's receipt of the cost paid, were not forthcoming in audit. The same may be shown at the next audit.

(iii) Rs.1544.47 were paid to M/S Behari Brothers, Solan vide voucher N.165, of 11/73 for the supply of stationery articles. In this voucher Rs.49.01 were paid in excess as under :-

Name of articles	Quantity	Rate charged by M/S Behari Brothers.	Rates quoted by other firms	Amount paid in excess.
1. White paper of 33 x 41 c.m. size.	15 reams	@ Rs.13.75 per ream	@ Rs.13/- per ream	11.25
2. Type paper of 8" x 13" size	20 reams	@ Rs.7/- ream	@ Rs.6.50 ream	10.00
3. Rice paper for typing	10 reams	@ Rs.9/- ream	@ Rs.6.50 ream	25.00
				<u>Rs. 46.25</u>
				plus sales tax @ 6% :- <u>2.76</u>
				Net amount paid in excess <u>Rs.49.01.</u>

The itemwise audit comments are as under :-

(1) White papers for Rs.206.25 were purchased from M/S Behari Brothers, Solan @ Rs.13.75 per ream whereas, M/S Shiv Stationery Mart, Solan had quoted their rates @ Rs.13/- per ream thus Rs.11.75 were paid in excess.

(2) Similarly, type paper of 8"x 13" size and rice paper for typing, was purchased @ Rs.7/- and Rs.9/- per ream from M/S Behari brothers whereas, M/S Kumarsons, Solan had quoted their rates @ Rs.6.50 and Rs.6.50 per ream respectively and thus Rs.35/- (Rs.10/- plus Rs.25/0) were paid in excess.

The amount of Rs.49.01 (Rs.46.25 plus Rs.2.76 s.t.) which was paid in excess to M/S Behari Brothers, Solan on this account should be made good either from the supplier or the official at fault.

(iv) During the month of May, 1973, Rs. 2409.78 were paid vide voucher No. 24, to M/S Sharma Brothers, Solan for the supply of water supply fitting materials for laying 1" dia G.I. Pipe on the hospital road.

No notice inviting quotations before effecting the purchases, was issued from the office, thus evidently all the four quotations appended with the bill for Rs. 2,409.78, were obtained personally from one and the same firm i.e. M/S Sharma Brothers, Solan just to complete the formality. This was irregular.

Similarly, the following payment made out of the Municipal Fund, were not admitted in audit owing to the reasons/remarks given against each voucher. These irregularities/omissions should be accounted for under intimation to this office.

Vr. No. and date	Amount	Particulars of Payment	Remarks.
26 of 5/73	Rs. 581.16	Paid to M/S United Auto Agencies, Chandigarh on account of cost of two jeep tyres.	No quotations/tenders as required under rule XII.14(ii) of the Municipal account code, were invited.
102 of 8/73	5000.00	Paid as advance to the Secretary for purchase of plants for beautification of parks.	In this voucher Rs. 56.10 were paid on 13.8.1973 for repairs of Vehical No. HPS-458, belonging to H.P. Horticulture Deptt. which may be made good to M.C. Fund for the concerned Department.
104 of 8/73	384.00	Paid to M/S Dina Nath Ved Parkash Verma, Solan of Buckets @ Rs. 16/- per bucket.	All the three quotations attached with the bill, were obtained personally from one and the same firm.
- of 11/73	726.00	Paid to the Casual labourers, on account of their wages for 10/73	To verify the correctness of the rate, schedule of rate approved by D.C. Solan for the year 1973-74 was not made available. The same may be shown at the next audit.
104 of 7/75	126.00	Paid to M/S New Mendi Simla Goods Transport Company, on account of freight charges of fitting materials.	In a office note attached to this voucher it was stated that this amount was to be recovered from

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the firm but neither recovery of the amount nor was the goods receipt pointed out in audit. The papers regarding purchase of fitting materials required for fountain to be constructed in Jawahar Park were also not shown to audit.

- 107 of 7/74 1151.48 Paid to M/S Kumarsons, Solan Rs.1250/- on this account, on account of purchase of registration No.21/75 dt. 8.4.1975, but all the quotations, attached with the bill were undated which were apparently obtained from one and the same firm just to complete the formality. In these quotations no rate for the supply of forms was given. Quotations ~~xxxx~~ were undated. No official notice inviting quotation, was issued, thus the canons of financial propriety were not observed. Sockets should have been purchased with G.I. Pipe.
- 108 of 7/75 533.99 Paid to M/S Johri Lal Bansi Dhar, Solan on account of cost of fitting material (G.I. Bend, unions sockets etc.)
- 152 of 9/75 3715.47 Paid to M/S Krishan No quotations to verify the Carpet Company, rates charges, were available Chandigarh, for the on the record. purchase of carpet and jute matting.
- 95 of 7/75 1610.00 Paid to the owners of trucks on account of hiring charges of their vehicles for the disposal of town refuse. The truck owners were paid @ Rs.70/- per day for the removal of town refuse. The trucks were being engaged continuously but no formal formality of inviting quotations, were observed. Moreover, this was an avoidable expenditure because the committee owned a jeep No. Him-4387, with a trailer for the disposal of town refuse. It was not understood as to why the private trucks were engaged when the disposal of the refuse could have been made through their own vehicle maintained for this purpose.

In respect of the following payments, the quotations to verify the correctness of the rates charges, were not forthcoming in audit. The irregularities should be accounted for.

Vr. No. and date	Amount paid	Particulars of payments
-----	-----	-----
146 of 9/75	400.00	Purchase of sanitation materials.
150 of 9/75	400.00	Carriage charges of cement.
153 of 9/75	298.60	Purchase of crockery.
168 of 9/75	582.50	Purchase of sanitation material
169 of 9/75	300.00	Carriage charges of cement.
344 of 3/76	322.08	Purchase of Brooms etc.
346 of 3/7	200.00	Purchase of manure for park area.

13. Works :- (i) Vr.No.22 of 5/73 for Rs.12013.00

In this voucher Rs.4758/- (Rs. four thousand seven hundred fifty eight) were shown paid to Shri Sijh Ram contractor for the execution of work of development of Municipal Park I. The work bill, Rs.500/- were allowed as lump sum cost for general clearance of entire area, but in order to verify the correctness of the amount paid there was neither a detail of the work done attached with the bill nor was M.B.No.57 forthcoming in audit. The omissions may please be accounted for and compliance shown at the next audit.

(ii) Vr.No.156 of 9/75 for Rs.7981.00 :-

Rs.7,981.00 were paid to Shri Vasni Kumar contractor on account of payment of his final bills for the construction of deer park(enclosures) and wading birds(enclosures) in Jawahar Park.

According to committee's resolution No.291/73 dt. 23.3.1974, a copy of which is attached as a appendix 'E' to this audit note, two estimates amounting to Rs.14,990/- for the construction of Deer Park(enclosures) and Rs.13,780/- for the construction of wading birds(enclosures) in Jawahar Park, were approved by the committee.

Both the above works were entrusted for execution to Shri Vasni Kumar, contractor, Solan at 79% above the rates of R.P.W.D. schedule, 1968, but sealed tenders were not invited. All the index tenders appeared to have been obtained personally which was not desirable.

It was found that these works were completed at a cost of Rs.26,832/- and Rs.24,635/- respectively, in April, 1975 as against the approved estimates for Rs.14,990/- and Rs.13,780/-

As laid down in the committee's resolution Mentioned above, the committee, was of the view that after providing necessary enclosures/shelters, for the animals and birds according to the plan received from the Wild life Warden, H.P. the recurring expenditure on this project 'Mini-zoo' thereafter ~~would~~ would be the responsibility of the State Government and the Deputy Commissioner, Solan had assured to take up the matter with the higher authorities accordingly. But although a period of two year had already elapsed there was neither established a Mini-zoo nor was this project handed over the State Government. Obviously it is evident that when no benefit is being derived the entire expenditure incurred out of public fund both these projects (works to an alarming figure of Rs. 51,467.00 was infructuous. In order to avoid wastage of public money the committee may please consider the desirability of putting this (Mini-zoo) Project to some proper use after getting the irregularity regularised/or condoned with the sanction of the Government under intimation to this department.

(iii) Vide committee's resolution NO. 67/75, dated 9.6.1975 a revised estimate for Rs. 14,981.00 was sanctioned for the premixing of palace road, Solan, but it was noticed that an expenditure of Rs. 31,904/- was incurred for this work. Thus an expenditure of Rs. 16,923/- was incurred in excess of the sanctioned amount. According to rule 189(3) of the Municipal Account ~~max~~ code, 1971, it has been laid down that when sanctioned estimate is likely to be exceeded by more than 10% either owing to the rates being found insufficient or for any other cause, a revised estimate in form M.W.2 together with a comparative statement giving a full explanation of the causes which have led to the variation, is required to be prepared by the Municipal engineer, but no such revised estimate was forthcoming in audit. The irregularity should be accounted for.

(iv) Vr.No. 109 of 7/75 for Rs. 2029/-

In the above voucher Rs. 1485/- were paid to Shri Sukh Ram contractor, Solan, on account of his 2nd and final bill for finishing of stage ~~xx~~ in Thodo ground. The estimate for this work was framed and sanctioned by the committee to the extent of Rs. 718.00 only whereas, the said work was got executed at 110% above the rates given in H.P.P.W.D. schedule.

It was, however, mentioned in the original estimate that due to urgency of work no time was left for calling tenders and the work was entrusted to the lowest quotationer Shri Sukh Ram contractor at 110% above on quotation basis on 30.5.1975, but no notice inviting the quotations, was forthcoming in audit and all the quotations attached were obviously obtained personally on 30.5.1975 (the date on which the work was awarded to the contractor for execution)

The premium i.e. 110% above allowed to the contractor for finishing of stage in thodo ground, appears to be excess in and needed to be suitably justified.

(v) Vr.No.91 of 7/75 for Rs.723.00 :-

Rs.723/- were paid to Shri D.D.Khanna, contractor on account of his 2nd and final bill for the construction of urinal on railway road, Solan. In this voucher the contractor was allowed Rs.50/- for one job of dismantling of cement concrete, but this item of work was neither provided in the original estimate nor was the measurements of the work done was recorded in MB No.66 vide page 19. Again Rs.389/- were allowed to the contractor for fixing 2' high urinal white glazed earthen complete, but no rate for this type of work was forthcoming in the P.W.D. schedule of rates nor was any analysis in support of this item found on the record. The expenditure of Rs.389/- and Rs.50/- may either be justified or made good.

The original estimate for this work was approved for Rs.2000/- only whereas the total expenditure on this work had increased to Rs.3,017-00 which was more than 10% of the estimated cost, but no revised estimate in form MW.2 was forthcoming. The irregularity should be accounted for.

(vi) Vr.No.147 of 9/75 for Rs.1050/- Rs.1050/- were paid to Shri Sukh Ram contractor for digging of 300 pits in Solan town. The plan for digging the pits was approved by the Municipal committee vide its resolution No.75/75, dated 9.7.1975. This work was firstly entrusted to Sh. Gian Chand contractor who failed to execute it vide Memo. No.2535 dated 1.8.1975, so it was assigned to Shri Sukh Ram contractor on the recommendation of municipal Engineer. Since Shri Gian Chand contractor had failed to execute the work as such penalty, according to the terms of rate contract/agreement, contractor, but no such penalty had been imposed upon the contractor. The irregularity should be accounted for.

According to the details recorded on the bill, 300 pits were dug by the contractor as under :-

1. Near M.C.office	10 pits
2. " D.C. Office	44 "
3. " Employment exchange	46 "
4. Civil hospital	33 "
5. Mohan Park	52 "
6. " D.C.'s residence	13 "
7. " Tehsil	102
	<u>300.02xxx</u>

The expenditure Rs.402.50p on account of digging of 115 pits @ Rs.3.50 each pit i.e. 13 pit near D.C.'s resident and 102 pits near tehsil was irregular, as the land was not under the possession or within the jurisdiction of municipal committee. The expenditure of Rs.402.50 out of municipal fund should either be justified or else made good from the proper source.

(vii) Vr.No.148 of 9/75 for Rs.3579.38 (Muster roll)

An expenditure of Rs.3579.38 was incurred for the engagement of daily wages paid labourers during 8/75. The labourers so engaged were paid, on muster roll @ Rs.5.18 per day. But in order to verify the correctness of the rates allowed, the schedule of rates approved by the Deputy Commissioner, Solan, for the year 1974-75, was not forthcoming. The same may be shown at the next audit for verification.

14. Stock entry :- In the order to verify the correctness of expenditure charged to Municipal fund, stock entries of the following articles/materials, were not forthcoming in audit. The same may please be shown at the next audit positively.

Vr.No. & date	Amount	Particulars
87 of 7/75	250.00	One truck of stones
97 of 7/75	237.00	Water supply fittings material
103 of 7/75	7900.00	Cement and plants etc.
107 of 7/75	999.38	forms etc.
-do-	95.40	-do-
-do-	46.00	-do-
-do-	10.00	Stamps etc.
108 of 7/75	533.94	Water supply fitting material
114 of 7/75	779.00	Tyres and tubes.
115 of 7/75	569.00	Water supply fitting material
117 of 7/75	226.80	Lifebouy soap and towels
-do-	262.65	Towels
118 of 7/75	192.50	Curtains
146 of 9/75	400.00	Brooms & baskets.
153 of 9/75	188.60	Miscellaneous articles
173 of 9/75	6630.00	Old and new spare parts
168 of 9/75	5842.50	Sanitation articles.
334 of 3/76	200.55	Bendex drive shaft.
339 of 3/76	5999.06	electricity fitting materials
344 of 3/76	322.08	Brooms.
347 of 3/76	828.70	Water supply fittings material

352 of 3/76	500.00	Bamboo trees
355 of 3/76	2533-97	Electricity fittings material
358 of 3/76	2800.00	Forms
356 of 3/76	720.00	Drain cleaning rods & tubes.

15. Fixed Travelling Allowance :- Following officers/officials were being paid fixed travelling allowance as shown against each for month, but in order to verify the correctness of the payment of fixed TA, absentee statements were not found attached with their monthly salary bills.

1. Shri S.D.Mandgil, Secretary, @ Rs.30/- P.M.
2. Shri S.S.Bunsel, Octroi Supdt. @ Rs.35/- P.M.
3. " Kesar Singh, Octroi, Inspector @ Rs.10/- P.M.
4. " S.R. Muttek, Municipal Engineer @ Rs.25/- P.M.

In case, any of these employees had availed leave during which the fixed T.A. was drawn by them, the amount so irregularly drawn should be worked out in each case and compliance pointed out to audit.

16. Log books of Municipal Jeeps :-

The Municipal committee has owned two jeeps (HIM No.4816 and 4387) Jeep No.4816 was placed at the disposal of fire sub-station whereas jeep No.4387 was stated to have been maintained for the removal of town refuse and other miscellaneous official duties.

A perusal of log book of HIM 4816 revealed that following journeys were undertaken in this vehicle which did not fall under the purview of official duty. The signatures of the persons who used the jeep were also not forthcoming against these entries :-

Dates	No of Kilometer	Purpose of journey
21.9.1974	3 Km.	For taking the patient to hospital
11.1.1975	7 K.M.	-do-
12.5.1975	6 K.M.	-do-
28.6.1975	12 K.M.	For taking the quotation.
9.8.75	3 KM?	For taking the patient from hospital
23.12.75	7 K.M.	hospital for patient
6.3.1976	12 K.M.	For President work

It was further noticed that against a consumption of about 1200 Litrs of petrol during the above mentioned period, the jeep had consumed only 2193 K.M. which obviously proved a very low average as per consumption of petrol per liter. The committee may please look into the matter and intimate the reasons for low average to this department.

Similarly, the log book of jeep No. Him 4387 revealed as under :-

Dates	No. of kilometers	By whom used	Purpose of journey.
11.4.75	70 K.M.	D.C. Office Solan	For distribution of cards in Dagshai and Dharampur in connection with celebration of Himachal Day.
14.4.75 to 16.4.75	360 K.M.	-do-	Function at Nalagarh, Jeep used by G.A. to D.C. Solan at Nalagarh and Chandigarh.
17.10.75	30 K.M.	-do-	G.A. duty
23.10.75	42 K.M.	Neither the name of officer by whom it was used nor was the purpose of journey given.	
24.10.75	60 K.M.	-do-	
31.10.75	100 K.M.	G.A. duty	Function of Language and cultural affairs.
1.11.75	100 K.M.	Shri Bimal Kumar	Private
12.11.75	40 K.M.	Sh. Sohan Lal-II	Private
17.11.75	40 K.M.	Not mentioned	Athletic meet
1.3.76	30 K.M.	Shri Amar Singh	For marriage purpose.
5.3.76	65 K.M.	-do-	

On 2.10.75 and 30.10.75 Jeep No. Him 4387 was used and 44 K.M. of journey was undertaken vide page 83 of log book, but neither name of place visited was mentioned nor the purpose of journey and name of officer by whom it was undertaken was given in the log book.

Monthly average of mileage covered and signature of person(s) by whom it was used, was not recorded on the log book.

The propulsion charges of all the un-official/private journeys, were not recovered/pointed out. All the omissions, irregularities should be accounted for immediately.

17. Re-imbursement of cost of inadmissible medicines :-

While checking the medical reimbursement claims of staff of the selected months, it was gathered that the cost of inadmissible medicines was reimbursed to the following municipal employees as worked out against each which may be made good to municipal fund and compliance shown at the next audit.

Vr.No. & date	Name of employee	Amount paid	amount of inadmissible medicines to be recovered.
7/119 of 3/75	Sh. S.S. Panwar	11.56	5.30
-do-	" Hardyal Singh	46.80	3.40
-do-	" Ram Parkash	31.22	16.45
-do-	" Hari Chand	48.65	7.45
-do-	" Ram Rattan	48.60	11.65
-do-	" V.P. Joshi	62.87	14.91
-do-	Mathu Ram	29.27	24.88
-do-	Sh. Babu Lal	48.77	3.12
-do-	" Ragu Nath	29.02	16.80
9/170 of 9/75	" Hardyal Singh	99.20	12.00
-do-	" Ram Singh	82.52	12.00
-do-	" A.K. Lall	24.10	6.50
-do-	-do-	42.35	6.35
-do-	" Ram Ansari	55.60	6.15
-do-	S.t. Shanti devi	18.30	11.50
11/231 of 11/75	" Karati	17.34	8.68
11/234 of 11/75	Sh. Hardyal Singh	95.40	12.00
-do-	" Jiwan Singh	16.05	0.36
3/341 of 3/76	" S.D. Mandgil	61.55	12.65
-do-	" Ram Singh	193.30	3.60
-do-	" Krishan Chand	26.00	5.00
3/334 of 3/76	" S.S. Panwar	37.45	7.95
-do-	" Amar Singh	42.60	7.50
		Total :-	Rs. 231.18

It should also be ensured that only admissible charges are reimbursed to the official in future.

18. Missing Transit Passes :- Since September, 1964 to March, 1976, 70 transit passes were not presented at the export Barrier. Out of 70 transit passes as detailed in Appendix 'F' to this audit note, the amount of octroi due on account of 4 transit passes i.e. NO. 65/64, dt. 11.2.1970, NO. 18/61, dated 6.5.1970, NI. 232/31, dated

8.3.1975 and TP N^o.703/81, dated 7.7.1975, issued in favour of the defaulters mentioned at serial No.18, 19, 47 and 61 of the Appendix 'F' was not indicated against their names. Although necessary entires of these missing transit passes were found in O-23 register and notices were issued to all defaulters, but recovery of octroi due was not forthcoming. Action against all the 70 defaulters should be expedited even by resorting to the penal provisions of the Municipal Act and credit of octroi pointed out at the next audit.

19. Service Books :- The following omissions/irregularities were noticed in the service books of two Municipal employees, which may be accounted for at the next audit.

(a)(i) Service rendered by Shri S.S.Panwar, office Superintendent from 1.4.1965 to 31.3.1967, was not verified and authenticated by the President. The needful should be done now.

(ii) Corresponding entires of the earned leave availed by Shri S. Panwar, office Superintendent, from 17.7.1965 to 25.11.1974 were not made under column 13 at pages 6 to 8 of his service book. Necessary entires of earned leave availed by him should be made in a chronological order. All entires may be got attested by the competent authority.

(b)(i) Shri Krishan Verma, Accountant was drawing Rs.265/- as basic pay with effect from 1.4.1975 in the pay scale of Rs.155-10-265/15-385. His pay was to be raised from Rs.265/- to Rs.280/- from 1.4.1976 after obtaining the sanction of competent authority to cross the efficiency bar at Rs.265/- but his pay appeared to have been raised to Rs.280/- p.m. w.e.f. 1.4.1976, without obtaining the sanction to cross the efficiency bar. The irregularity may be accounted for.

Secondly, the corresponding entires of earned leave availed by him (Sh. Verma,) were not appearing in his service book at pages 3 to 5 under column 13. The entires may be made now and compliance pointed out to audit.

20. Arrear of Octroi due from Government offices :-

It was gathered that a sum of Rs.2,978.32 (Rs. Two thousand nine hundred seventy eight and paise thirty two) was outstanding on account of arrear of octroi from Government offices as detailed in Appendix 'G' to this audit note, upto 31st. March, 1976. Out of the above amount Rs.2078.79 were outstanding against the Assistant Engineer H.P.P.W.D. sub-Division, No.1, Solan alone, since November, 1963 to May, 1974. Immediate action should be taken to effect the recoveries of outstanding arrears from all the offices under intimation to this department.

Contd..

✓ 21. Octroi : (i) While verifying the income of octroi it was noticed that 0-4 receipts from serial number 197 to 200 were missing from receipt Book No. 543, in the absence of which the correctness of the amount realised through these receipts was not verified/admitted in audit. This being a serious omission needed to be suitably explained and correctness of the amount charged ensured. Action taken in the matter should be intimated to this department

(ii) In the following two cases, -96.50 were short realised by applying incorrect rates of octroi.

Date of realisation	Receipt No.	Book No.	Amt. to be realised	Amt. actually realised	Amt. short realised.
11.3.76	1	11	14.00	7.00	7.00
13.3.1976	13	11	268.51	179.01	89.50
				Rs. 96.50	

Thus Rs. 96.50 which were short realised should be made good either from the concerned parties or officials at fault and credits pointed out at the next audit.

(iii) Following record of the octroi check posts shown against each date, was not put up to audit and consequently the correctness of income realised at these octroi posts, could not be verified in audit. The same should be put up at the next audit for verification.

Date(s)	Name of octroi post	Amount of octroi charged	Description of receipts books/record not put up in audit
15.9.75	Salogra	57.40	Receipt in form 0.4 and 0.8 vide which the amount was realised.
16.9.75	Head office	285.27 (0.8)	-do-
-do-	-do-	966.73 (0.4)	-do-
16.7.1975	-do-	167.67 (0.8)	-do-
-do-	-do-	666.49 (0.4)	-do-
11.3.76	Salogra	23.37	-do-
-do-	Chambaghat	1.85	-do-
12.3.76	Rajgarh road	35.36	-do-
-do-	Salogra	2.40	-do-
13.3.76 and 14.3.76	Shili road	0.24	-do-
-do-	Salogra	13.14	-do-

15.3.76	to Head office	212.30(0.8)	-do-
17.3.76			
-do-	-do-	714.59(0.4)	-do-
-do-	Salogra	77.63	-do-

22. Omissions in posting of accounts/ledger :-

Following amounts realised from the consumers on account of water rate, meter rent etc, were either omitted to be posted or wrongly posted to other ledger folio accounts numbers. Their ledger folio accounts Nos are given against each. These omissions need to be looked into and correct position intimated to this department.

Receipt Nos.	Date of realisation	Amount realised	Ledger folio No.	Remarks
35/21	4.7.75	5.70	B-84	Rs.5.70 were realized but Rs.3/- were accounted for. Thus Rs.2.70 were short accounted for.
41/87	15.7.75	29.20	-C-68	Omitted to be posted in the account.
39/28	8.7.75	35.90	c-87	-do-
39/91	9.7.75	7.50	C-107	-do-
37/24	7.7.75	18.50	D-65	-do-
36/35	5.7.75	1.00	D-30	-do-
35/67	4.7.75	35.25	D-27	-do-
41/32	14.7.75	7.10	D-66	-do-
42/86	24.7.75	758.40	G-57	Rs.758/- were accounted for 40 paise remained unaccounted for.
8/38	8.7.75	5.50	F-36	Omitted to be posted.
61/22	30.9.75	4.00	C-25	-do-
58/33	12.9.75	16.00	C-61	-do-
60/37	20.9.75	13.70	C-159	-do-
54/50	5.9.75	21.55	C-9	-do-
55/71	8.9.75	8.50	C-209	-do-
53/41	3.9.75	12.05	C-109	-do-

52/40	2.9.75	1.50	A-12	-do-
53/12	3.9.75	7.70	A-113	Rs.7.50 were accounted for. 20 paise remained unaccounted for.
53/20	3.9.75	20.50	A-23	omitted to be psted in the account
56/75	11.9.75	19.65	E-138	-do-
60/46	22.9.75	26.65	E-63	Rs.24.65 were accounted for thus Rs.2/- were less a counted for.
71/11	4.11.75	10.00	B-4,	Omitted to be posted in the account.
73/23	6.11.75	7.00	C-80	-do-
78/9	28.11.75	16.95	C.61	.do-
77/37	29.11.75	15.75	C-76	Rs.15.29 were accounted for 46 paise were not accounted for.
76/2	11.11.75	6.50	C.203	Omitted to be account for in the account.
78/10	28.11.75	Rs.25.00	D-26	-do-
71/17	4.11.75	10.35	"-181	Omitted to be posted in the account.
77/49	21.11.75	4.90	B-87	Rs.4.50 were posted and thus 40 paise were less accounted for.
76/58	12.11.75	5.00	B-137	Rs.5/- were realised but Rs.9/- were accounted for thus Rs.4/- were posted in excess
106/33	4.3.76	1-00	A-1	Omitted to be account for in the account.
106/96	5.3.76	2.80	A-94	-do-
112/18	25.3.76	59.40	A-134	-do-
112/24	26.3.76	4.50	A-123	-do-
111/37	15.3.76	30.70	A-106	-do-

The credits of the income realised as mentioned above should be pointed out at the next audit and in case, the amount realised had, actually remained unaccounted for, the action of avoiding the posting in the respective accounts by the officials was a serious irregularity. These omission/irregularities may be suitably explained/accounted for.

23 Defective meters :- A perusal of the record revealed that water supply meters of the following consumers, were either defective or locked up since April, 1975 to March, 1976. This was not desirable. In order to avoid loss of revenue to the municipal fund, these meters may be got repaired/replaced immediately.

Name of consumers	Ledger folio Account No.	Period during which the meter defective/locked up.
1. Sh. Amer Singh	B-2	4/75 to 3/76
2. " Brat Ram	B-10	-do-
3. " Behadur Singh	B-14	-do-

The distribution of water in the town was under the control of Municipal Committee, Solan. In some cases the committee had installed its meters whereas, in other cases the consumers had their own meters. But no meter was perhaps tested for ascertaining its accuracy as to its consumption rate etc. The committee may please consider the desirability of having the meters tested through such arrangement, as may be deemed fit, to avoid loss of municipal fund due to defective meters.

The bye-laws, if not made, may also be got framed and approved.

Bills pertaining to water supply were being prepared in a singly, copy rendering it difficult to ascertain the due date of payment. Bills should be prepared in duplicate by means of double-faced-carbon paper, so that the correctness of the amount realised could be verified in audit.

24. Part Payment of water bills :- From the perusal of the receipt books, it was noticed that part-payments were being accepted on account of water supply bills. Following were the instances where part payments were accepted from the consumers :-

Receipt No.	Name of consumers	Actual amount payable	Amount paid by the consumer	Remarks
36/51	Sh. S. R. Mullik	15.50	10.00	Part payment of public moneys are not admissible under the rules.
38/24	" Devi Ram	22.78	20.00	
111/58	" Gurmukh Singh	47.97	24.00	
119/82	" Om Parkash	168.38	104.53	
130/31	" Devi Ram	40.80	30.00	
108/17	" S. R. Mallik	23.25	5.50	
107/89	" Shanti Sarup	126.00	18.00	

120/76 Sh, Asha Ram	39.00	30.00
161/51 " Amar Singh	111.95	45.90
114/25 " S.H.O(Police)	19.70	5.70

The practice of accepting part-payment should be discontinued forthwith and no water rate payer should be encouraged to continue this practice in future.

25. Maintenance of accounts registers :-

Following registers alongwith other important ones had been lying incomplete. The same may be properly maintained, brought upto date and shown at the next audit.

1. G-3, Classified Abstract of expenditure.
2. TS-10 Tax collection progress statement.
3. R-1 Register of immovable property
4. R-12 Miscellaneous demand and collection register.
5. G-33 Register of contract, work and supply order.
6. Register of composition of offences.
7. Register of security deposits.
8. Register of temporary advances.
9. Contractor ledger.
10. Register of water supply by the H.P.P.W.D. showing the old and new meter readings to verify the correctness of the amount charged by the P.W.D.

26. Miscellaneous :- (i) on 9.7.1975, Rs.277.85 were paid to Sh. Balgeet Sweeper on account of his salary for 5/75 but this charge was omitted to be entered in the establishment check register. This being a recurring payment must find place in the Estt. check register to avoid the risk of double payment. No deduction of contributory Provident fund was actually made from his salary for 5/75 on account of his subscription and /15/- on account of Municipal Contribution, were given to his C.P.F. account vide page 87 xax of Provident fund ledger. It was not understood as to how the credit of Rs.30/- was given when no deduction of C.P.F. was actually made from his salary.

Similar was the case of Smt. Shanti Sweepress who had received her salary amounting to Rs.143.32 for 5/75 on 9.7.1975. No entry of her salary was found in E.C.R. She was also afforded a credit of Rs.30/- in her C.P.F. amount i.e. Rs.15/- as subscription and Rs.15/- as municipal contribution, but no deduction of C.P.F. subscription was made from her salary for 5/75-

(ii) Rs.490.40 were paid to Shri Jagat Ram Octroi Inspector vide Vr.No.188 of 11/75, on account of his salary for 10/75, but no entry of the charge was formed in the Establishment check register.

These omission/irregularities should be suitably explained/accounted for.

(iii) Rs.523/- were paid to Shri Ram Krishan contractor (vide Vr.N .86 of 7/75 for Rs.2390.00) on account of fixing of 4.25 Mtr. pipe R.C.C. class NP-2 1' dia for the work of improvement of roads in Ravi Nagar and Chambaghat. On page 56 of M.B. N .66, it was stated that the above amount of Rs.523/- was worked out on the basis of analysis, but no analysis was found attached with the voucher. The same may be pointed out at the next audit or amount made good to Municipal fund.

(iv) Vide Vr.No.146 of 9/75, Rs.400/- were paid to Shri Ram Chandr Shopkeeper, Solan, for the purchase of brooms and baskets. According to the comparative statement, three quotations all dated 3.5.1975, of firms located at Kalka were obtained and the rates of M/S. Asa Ram Mangat Ram Jain, Kalka were approved being the lowest for the supply of above materials. But, the purchases of these articles were made from Shri Ram Chander Shopkeeper, Solan, who submitted his quotation on 9.6.75 which was neither diarised nor included in the comparative statement which was already drawn on 17.5.1975. This was irregular. The irregularity should be accounted for.

(v) It was noticed that moneys realised on account of rent of rest houses by the Chowkidar, were being deposited with the office without obtaining receipts in form G-8, Non issuing of receipt may be justified.

(vi) While checking the demand and collection register of buildings (rent) it was noticed that due regard was not taken about the posting of this register with the result that rent was being charged twice from one and the same person. To quote an instance Rs.150/- were received from Shri Prem Chand on account of rent of stall No.II for the period 12.7.1975 to 11.8.1975 vide G-8, receipt No.16/34 dated 2.7.1975 but the rent for the same period was again charged from him (Sh. Prem Chand) vide G-8, receipt No.21/20 dated 8.9.1975. This irregularity occurred due to the reason that the entry of previous receipt G-8, N .16/34 for Rs.150/- dated 2nd July, 1975 was omitted to be made in the Register. This was not desirable. Due regard should be paid to this aspect and adequate checks exercised about the filling up/posting of accounts register. The amount of Rs.150/- charged in excess should be adjusted in the subsequent month.

27th Objection statement :- An objection statement containing minor objections had been forwarded in advance of this audit note to the President for disposal.

28 :- Conclusion :- Register of temporary advances was not maintained (Para 6) The collection of taxes was not satisfactory Rs.60,830.00 were outstanding as arrear of taxes (Para 8). Rs.28,987.00 approx. were outstanding as arrear of rent of buildings (Para 9). Irregularities in payments were noticed (Para 12.) An expenditure Rs.51,467.00 was incurred for the construction of a Mini-zoo but no Mini.zoo was established so far, so this was an infructuous expenditure on the public account (municipal fund) Para 13(11) Municipal jeeps were being misutilised (Para 16) Heavy amount was being reimbursed to employees irregularly on account of cost of inadmissible medicines (Para 17) Rs.2978/- were outstanding as arrear of octroi from Government Deptt. (Para 20) Omission in posting of ledger/account noticed (Para 22)

Subject to the foregoing remarks, the mechanical up keep of the accounts was satisfactory.

Sd/- A.C. Ralhan,
Assistant Examiner,
Local Fund Accounts, Simla-2.

Endst. No.V(4)/73-Fin(LA) Dated Simla-2 12 0 NOV 1970

Copy forwarded for information and necessary action to :-

Register
(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 Himachal Pradesh, Simla-2.

Register
(3) The Deputy Commissioner, Solan (H.P.)

(4) *Simla Circle*
Sd/- S. S. Chaudhary, Senior Auditor, C/O.....

372/64
Assistant Examiner,
Local Fund Accounts,
H.P. Simla-2.

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Appendix 'A'

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Referred to in para 4 of the audit note of Municipal Committee, Solan, Dist. Solan (H.P) for the period 4/75 to 3/76.

CALCULATION OF AUDIT FEE.

Dates	No. of days	No. of auditors	Rate	Amount.
20.12.1976 to 24.12.1976	5	One S.A. One D.A.O. and one J.A.	120/-	600.00
28.12.1976 to 31.12.1976	4	-do-	-do-	480.00
3.1.1977 to 4.1.1977	2	-do-	-do-	240.00
5.1.1977 to 7.1.1977	3	One S.A. & One D.A.	100/-	300.00
10.1.1977 to 11.1.1977	2	One D.A.O.	50/-	100.00
12.1.1977 to 15.1.1977	4	One S.A. & one D.A.O.	100/-	400.00
17.1.1977 to 22.1.1977	6	-do-	100/-	600.00
24.1.1977 to 27.1.1977	1	-do-	100/-	100.00
29.1.1977	3	-do-	100/-	300.00
31.1.1977 to 3.2.1977	4	-do-	100/-	400.00
5.2.77	1	-do-	100/-	100.00
7.2.1977	1	-do-	100/-	100.00
8.2.1977	1	One S.A.	50/-	50.00
14.2.1977 to 15.2.1977	2	One D.A.O.	50/-	100.00
17.2.1977 to 19.2.1977	3	-do-	50/-	150.00
21.2.1977 to 26.2.1977	6	-do-	50/-	300.00

Contd. 26/-

28-2-77 to 2.3.1977	3	One S.A. One D.A.O. and one J.A.	120/-	360.00
3.3.1977	1	One S.A. one J.A.	70/-	70.00
4.3.1977 to 11.3.1977	1	One S.A. One D.A.O and one J.A.	120/-	120.00
7.3.1977 to 11.3.1977	5	-do-	120/-	600.00
14.3.1977	1	One S.A. & one J.A.	70/-	70.00
15.3.1977	1	One J.A.	20/-	20.00
18.3.1977 to 19.3.1977	2	one J.A.	20/-	20.00
21.3.1977	1	One S.A. one D.A. & One J.A.	120/-	120.00
22.3.1977 to 26.3.1977	5	One D.A.O and One J.A.	70/-	350.00
28.3.1977	1	One J.A.	20/-	20.00
30.3.1977 to 1.4.1977	3	One S.A. One D.A.O and one J.A.	120/-	360.00
4.4.1977	1	One S.A.	50/-	50.00
5.4.1977	1	One S.A. one D.A.O	100/-	100.00
6.4.1977	1	One S.A.	50/-	50.00
7.4.1977	1	One S.A. and D.A.O	100/-	100.00
11.7.1977 to 14.7.1977	4	One S.A. and One D.A.O.	100/-	400.00
			Total :-	<u>Rs. 7,150.00</u>

(Rupees seven thousand one hundred
and fifty only)

Sd/-B.S. Chauhan,
Senior Auditor, (LAD)
Dist. Solan.

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