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

Period :- 4/82 to 3/83

Part-I

1. Last Audit Note :-

(A) Following audit paras of the old audit notes remained outstanding. Immediate action may be taken to settle these outstanding paras and compliance reported to this department.

(a) Audit Note for the period from 3/70 to 12/70

Audit Paras Nos. 5, 8 and 10.

(b) Audit Note for the period from 4/72 to 3/73

Audit Para No. 9.

(c) Audit Note for the period from 4/73 to 3/75

Audit Paras Nos. 7, 8(d), (e), (f) (Partially outstanding as the quotations were agains not shown), 9, 10 (partially outstanding as Rs. 308.94 remained to be recovered) 11(b) (c) (d) (e), 12(b), (c), (d), (e), 13(iii), 14, 15(i) to (iv).

(d) Audit Note for the period from 4/75 to 3/76

Audit Paras Nos. 6, 7(a), (c) 12(i) to (iii), (iv) & Partially outstanding as quotations etc. in a few cases were still not shown) 13(ii), (iii), (v) to (vii), 14, 16, 18, 21, 22 (Partially outstanding as Rs. 2.70 shown against Sr. No. 1 were again not recovered) 23, 25, 26(iii) and (iv).

(e) Audit Note for the period from 4/76 to 3/82

Audit Paras 3(a), 5(b) (Partially outstanding as sanctioning letters from Sr. Nos. 26 to 36 were again not shown) 6, 8 (Partially outstanding as Rs. 606/- remained to be recovered) 9, 10, (i) (iii) & (v), 11(a) (Partially outstanding as Rs. 125.69 remained to be recovered), 11(b) (Partially outstanding as Rs. 76.85 remained to be recovered), 11(c) (Partially outstanding as Rs. 34.44 remained to be recovered), 11(d) (Partially outstanding as Rs. 37.99 remained to be recovered), 11(e) (Partially outstanding as Rs. 89.10 remained to be recovered) 13(a)(v), 13(d) (Partially outstanding as Rs. 45.80 remained to be recovered) 14(b), 15, 16, 17, 18(b), (d), e(ii), (f), (g) & (i), 19(a), (b), (c), (e), (f), (g), (h) & (i), 20, 21(i) to (xvii), (xix) to (xxvi) 22 to 30, 31(a) (b) and (d).

(f) Old Objection Statements

Following items of the old objection statements remained outstanding. These may be attended to, at an early date.

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<u>Period</u>	<u>Pending Items of objection Statements</u>
4/73 to 3/75	Not put up.
4/75 to 3/76	Not put up.
4/76 to 3/82	2(a) Partially outstanding as Rs. 34.44 remained to be recovered) 2(b), 3(a) (Partially outstanding as Rs. 38.50 remained to be recovered). 3(b) (Partially outstanding as Rs. 45.80 remained to be recovered) 4 to 11.

(B) Settled Audit Paras Following audit paras were settled during the course of present audit.

(a) Audit Note for the period from 4/76 to 3/82. Audit Paras Nos. Nos 3(b), (c) (Reproduced the present position in the ~~current~~ current Audit Note), 5(a), (b) (Partially settled as sanctioning letters from S.R.No. 1 to 25 were shown to audit), 7(a) to (c) (Reproduced the present position in the current audit note), 8 (Partially settled as Rs. 912/- recovered on account of cost of cement), 10(ii) and (iv), 11(a) (Partially settled as Rs. 432.16 recovered) 11 (b) (Partially settled as Rs. 196.60 recovered) 11(c) (Partially settled as Rs. 235.56 recovered) 11(a) (Partially settled as Rs. 20.10 recovered) 11(e) (Partially settled as Rs. 60.10 recovered) 12, 13(a)(i) to (iv), ~~13(a)~~ 13(c), (d) (Partially settled as Rs. 162.25 recovered), 14(a), 18(a), (c), (e), (i), (iii) and (iv) & (h), 19(d) 21(xviii), (xxvi) (xxviii) (a) & (b) and 31(c).

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

<u>Period</u>	<u>Items Settled.</u>
4/76 to 3/82.	1 (a) and (b), 2 (a) (Partially settled as Rs. 235.56 recovered), 2(c), (d), 3(a) (Partially settled as Rs. 162.25 recovered) 3(b) (Partially settled as Rs. 25.75 recovered) and 3(c)

Part-II

2. Present Audit :- The present test audit and examination of accounts for the period from 4/82 to 3/83. The results of which are set forth in the succeeding paragraphs, was conducted by Sh. K.K. Dharamani, Senior Auditor with effect from 19.7.83 to 25.8.1983. The accounts for the months of 4/82, 8/82, 9/82 and 3/83 were subjected to detailed check. The Record required in audit was duly put up except that mentioned in the relevant paragraphs ~~that are mentioned~~ here in after.

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

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Opening balance on 1.4.1982		1982-83
Income		Rs.
Total		5,65,726.12
Expenditure		38,59,510.29
Closing balance on 31.3.1983	=	44,25,236.41
Closing balance as per	=	35,62,910.31
Cash Book	=	8,62,326.10
Closing balance as per		5,51,932.10
P.L.A (G.I.A)	=	3,10,394.00

In P.L.A. The closing balance as on 31.3.1983 was, however, shown as Rs. 3,19,994.00. There was a difference of Rs. 9600/- in Personal ledger Account. This difference was also pointed out in Para 3(a) of the previous audit note for the period 4/76 to 3/82, but no action had been taken to reconcile the discrepancy with the treasury. This was highly irregular. The discrepancy may be reconciled immediately and compliance reported to this department.

(b) Investments :- The following investments were held by the committee as on 31.3.1983 :-

<u>Nature of Investment</u>	<u>Amount invested</u>	<u>Date of Investment</u>	<u>Date of Maturity</u>
	Rs.		
i) Term deposit FDR No. 948947 dated 20.7.82 (63 Months)	2,00,000.00	20.7.82	20.10.87
ii) 7 Year national saving certificate No. 7 NSK 187995 to 99 dated 1.1.79.	25,000.00	1.1.79	1.1.86
iii) Term Deposit FDR No. 679537 dated 16.9.82 (62 months)	3,00,000.00	16.9.82	16.12.87.
iv) 7 Year National saving certificates No. 345237 to 46 dated 23.3.79.	50,000.00	23.3.79	23.3.86
v) 7 year National saving certificates No. 7 NSK 193991, 193992, 193997, 193999 and 381600, 381522, 193749 to 193762 (20 Nos. @ 5000/- each)	1,00,000.00	4.3.80	4.3.87
vi) 7 Year National Saving certificates 7 NS/KO 193995 & 96, 7 NS/KO 193763 to 1938200, 381641 to 381660	3,00,000.00	2.3.81	2.3.88.
60 Nos @ 5000/-			
Total:-	9,75,000.00		

Besides the above deposit of Rs.9,75,000/- (Rupees Nine lacs seventy five thousand only) in fixed deposit, a sum of Rs.2,00,000.00 had been deposited into Post Office saving Bank Account No.650021 as on 31.3.83.

(c) Investments out of contributory Provident Fund of Employees :-

Sr. No.	Nature of Investment	Amount	Date of Investment	Date of Maturity
i)	Term Deposit EDR No. 948724 for 61 Months.	Rs. 1,00,000/-	27.1.82	27.2.87.
ii)	5 Year time deposit Account No.748103.	2,00,000/-	12.12.78	12.12.83
iii)	5 year Time Deposit Account No.748193.	3,00,000/-	23.3.81	23.3.86
iv)	5 Year Time Deposit Account No.748238.	1,50,000/-	16.3.83	16.3.88.
v)	3 Year Time Deposit Account No.748239.	1,00,000/-	28.3.83	28.3.88.

Total:- Rs.8,50,000/-

Besides placing Rs.8,50,000/- in various investments as above Rs.4,23,971.88 were also lying in Post Office saving Bank Account No.180435 as on 31.3.1983 on account of contributory Provident Fund of the Municipal employees of the Municipal Committee, Solan.

4. Audit Fee :- The audit fee due worked out to Rs.2020/- (Rupees two thousand and twenty only, as detailed in the Appendix 'A' attached to this audit note. The treasury Officer, Solan was requested vide Senior Auditor's requisition No.SMR-43(a) dated 26.8.83 to credit the amount under head "665-Other Administrative Services-c-Other services, Fee for Govt. Audit (H.P.)" by means of book transfer from the personal ledger Account of the Municipal Committee, Solan, under intimation to this department.

5. Govt. Grants :- (a) Grants as per details given in appendix 'B' attached to this audit note were received by the Committee prior to 1.4.1982 and were not utilised upto 31.3.1983. Under Condition No.8 of the sanctioning letter No.LSG-Q(10)-5/81 dated 16.3.1982. The work must be commenced ~~with in~~ with in. One year of the date of receipt of the grants and executed strictly according to the approved plan and estimate and completed with in two years. These grants may be utilised immediately and unspent balances if any, may be refunded to the Government.

(b) Grants as per details given in Appendix 'C' attached to this audit note were ~~received~~ received by the committee during the period under audit. The committee may ensure that these grants are utilised according to the terms and condition of the sanctioning letters and unspent balances may be refunded to the Government.

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6. Temporary Advances :- Miscellaneous demand and collection Register in form 12 for watching the adjustment of temporary advances given to various officials for meeting emergent expenditure and in respect of payments relating to Festival advance etc was not maintained. This was irregular. This irregularity was also pointed out in the previous audit notes, but no action had been taken to maintain. The same The prescribed register may be maintained now on the prescribed printed form and all the payments of advances, so far made may be entered therein and compliance shown at the time of next audit.

7. Arrears :- (a) Rents of Municipal Building :- A sum of Rs. 91,275.81 from various persons was outstanding as on 31.3.1983 as arrears of Rent of Municipal Buildings as per details given in Appendix 'D' attached to this audit note. Immediate steps should be taken to effect the recoveries and progress of collection of arrears made may be intimated to this department.

(b) Sanitation Tax and Water Tax :- Rs. 11,772.00 on account of arrears of sanitation tax and water tax respectively were outstanding as on 31.3.1983 as per details given in Appendix 'E' attached to this audit note. The collection of tax should be expedited and progress of recovery made may be intimated to this department from time to time.

(c) Octroi :- A sum of Rs. 1,9126.61 was outstanding as arrears of octroi against the different departments as on 31.3.1982, on per details given in Appendix 'F' attached to this audit note. No recovery was effected by the committee from 1.4.82 to 31.3.83. This was not desirable. Earnest efforts may be made to recover the amount outstanding as arrears and progress of collection arrears made may be intimated to this department.

8. Cement Accounts. A sum of Rs. 113/- on account of cost of cement issued to various Municipal Contractors for Municipal works was recoverable, as per details given below Immediate steps may be letter to recover the cost of cement from the contractors and compliance shown at the time of next audit.

Sr. No.	Name of contractor	Date of issue	Quantity	Rate	Cost.
1.	Sh. Karam Chand	8.9.82	6 Bags	@ 42/-	252.00
2.	Sh. S. R. Malik	9.9.82	10 Bags	@ 42/-	420.00
3.	Sh. Parvesh	10.9.82	4 Bags	@ 42/-	168.00
4.	Sh. Karam Chand	14.9.82	5 Bags	@ 42/-	210.00
5.	Sh. Parvesh	20.9.82	2 Bags	@ 42/-	84.00
					<u>Total :- 1134.00</u>

9. Sanitation Tax :- A sum of Rs.48.90 was short realised on account of sanitation tax as detailed in the succeeding sub paragraphs. The recovery may be effected immediately and compliance intimated to this department.

(a) The arrears of sanitation tax against Sh. Roshan Lal Sr. No. 123 ward No.5 were Rs.84/- for the year 1982-83, but these were taken as Rs.56.10 in the next year's demand and collection register for 1983-84, thus resulting into short realisation of Rs.27.90 which may be recovered and compliance intimated to this department.

(b) A sum of Rs.135/- was realised from Sh. Roshan Lal Sood Sr. No.123 of ward No.5 on account of sanitation tax for the year 1982-83 vide receipt No.48/30 dated 21.9.82 but the surcharge of Rs.13.50 was not realised from him. The recovery may be effected and compliance shown at the time of next audit.

(c) Rs.42.50 were outstanding on account of arrear of water tax against Shri Gindhari Lal Sr. No. 24 of ward No.5 as on 31.3.83, but the same were carried over as Rs.35/- in the next year's demand and collection register of 1983-84, thus resulting into short realisation of Rs.7.50, which may be recovered and compliance intimation to this department.

Total short realisation pointed out in sub paras.

(a)	Rs. 27.90
(b)	Rs. 13.50
(c)	Rs. 7.50
Total:	Rs. 48.90

10. Building Rent :-

(a) A sum of Rs.90/- was received vide receipt No.77/112 dated 22.3.83 from Sh. Om Chand, stall No. 3 on account of Rent for the month of 11/82, but the amount was posted in the Demand and collection Register against. The names of both Sh. Om Chand, stall No.3 and Sh. Chotu Ram, stall No.4. Thus the posting of Rs.90/- was made twice against one recovery from Sh. Om Chand. Thus Rs.90/- due from Sh. Chotu Ram stall No.4 were not carried forward in the Register for the year 1983-84 resulting into short realisation of Rs.90/- from the above named person, Rs.90/- wrongly posted against Sh. Chotu Ram stall No.4 may be recovered from him and compliance intimated to this department proper check may be exercised in future while posting the amount in the D & C registers.

(b) Excess Posting of Rs.1800/-

A sum of Rs.3504/- was received vide receipt No.96/102 dated 6.8.82 from the Assistant Engineer, P.W.D. (Horticulture) on account of Rent of Municipal Building for the period 1.3.80 to 28.2.82. But, Rs.5304/- were posted against his account in the Demand and collection register instead of Rs.3504/- Thus resulting into excess posting of receipt of Rs.1800/- This was highly irregular. The balance in the D & C Register may be corrected. It appeared that no proper check was being exercised by the authorities.

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The internal check may be strengthened.

11. Water bills (Surcharge) :-

(a) According to the conditions No. 2 of the water consumption bill issued by the committee to the consumers, the payments due on account of water consumption charges were required to be made to the committee within 15 days from the date of issue of the bills, failing which the surcharge @ 10% was to be charged under clause 5 of the water bill from the consumers.

But, in the following cases, the payments were made after 15 days from the date of issue of bills, yet the surcharge @ 10% was not charged from the defaulters on the late payments. Thus Rs. 35.75 were found short realised on account of surcharge due in the accounts of the selected months subjected to detailed check. The requisite amount may be recovered from the defaulters and credited into Municipal fund and compliance shown at the time of next audit.

<u>Account number</u>	<u>Receipt No. & Date</u>	<u>Amount of surcharge not realised.</u>
B (5) 102	53/78 Dt. 3.4.82	Rs. 0.50
A (1) 142	59/78 -do-	0.35
A (1) 137	62/78 -do-	0.50
A (2) 154	75/85 -do-	0.10
B (5) 136	35/80 Dt. 12.4.82	1.10
A (2) 128	83/53 Dt. 17.4.82	1.10
B (5) 114	84/26 Dt. 19.4.82	2.00
G (78)	86/20 Dt. 20.4.82	2.50
B (5) 191	86/35 Dt. 26.4.82	0.30
A (1) 41	87/6 Dt. 27.4.82	0.20
D (9) 126	117/3 Dt. 10.8.82	1.00
G (36)	122/84 Dt. 21.8.82	22.00
E (10) 103	128/19 Dt. 7.9.82	0.40
A (2) 101	132/32 Dt. 21.9.82	3.30
G.82	82/16 Dt. 12.4.82	0.40
	<u>Total :-</u>	<u>Rs. 35.75</u>

The accounts for the remaining months other the selected for detailed check may also be scrutinised departmentally and similar short recoveries made.

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Short Realisation of Water rate :-

(b) In the following cases, Rs. 470.05 were short realised while working out the water rate i.e. in a few cases single rate was charged instead of double rate and in other cases less water rate was realised by working out the wrong water rate. The amounts may be made good and compliance intimated to this department :-

Account No.	Name of consumer	Receipt No. & Date	Amount due. Rs.P.	Amount realised. Rs.P.	Less Realisation Rs.P.
A(2) 154	Sh. Rattan Lal	75/85 Dt. 3.4.82.	13.60	13.50	0.10
A(1) 162	Sh. H.N. Sachar	Due for 5/82	11.55	-	11.55
A(1) 93	M.M. Kapoor	Due for 1981-82	6.00	-	6.00
A(6) 103	Ranjit Singh	8/80 Dt. 3.4.82	24.40	23.90	0.50
A(11) 198	Shashi Kumar	7/87 Dt. 29.4.82.	5.50	5.00	0.50
G. 85	Distt. Employment Officer, Solan.	114/46 Dt. 3.8.82.	8.20	7.70	0.50
C.(7) 151	Sham Lal	115/16 Dt. 4.8.82.	44.00	33.00	11.00
A(2) 87	Jaswant Singh	116/70 Dt. 9.8.82	22.60	17.60	5.00
A(13) 8	B.D. Modi	9/117 Dt. 10.8.82.	67.10	65.50	1.60
G. 59	M.O. Solan	122/75 Dt. 21.8.82.	63.40	611.80	26.60
A(2) 64	H.P.M.I.D.C. Chunbaghat	147/61 Dt. 19.11.82.	63.00	35.00	28.00
B(4) 9	Baboo Ram	1261/82 Dt. 6.9.82.	19.25	18.75	0.50
B(5) 190	Shiv Ram Mehta	105/43 Dt. 12.7.82	2.25	1.25	1.00
A(1) 163	Shushil Kumar	129/25 Dt. 9.9.82.	20.90	18.90	2.00
B(10) 109	Hoshan Lal	148/36 Dt. 10.11.82.	45.90	25.50	20.40
-do-		160/62 Dt. 13.12.82	43.20	24.00	19.20
B(5) 168	Sohan Lal	129/96 Dt. 10.9.82.	31.20	30.50	0.70

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B(5) 169	Sohan Lal	129/97 Dt. 10.9.82.	9.80	9.45	0.35
E(11) 147	Dhani Ram	119/59 Dt. 17.6.82.	18.00	10.00	8.00
A(1) 147	Shavitri Devi	145/74 Dt. 4.11.82.	11.80	7.10	4.70
A(2) 57	Green Light Industries Chandbaghat	163/62 Dt. 20.11.82	12.00	11.50	0.50
E(13) 180	Trilok Chand	102/8 Dt. 24.6.82.	45.00	25.00	20.00
A(2) 204	Smt. Yosiedha	106/24 Dt. 14.7.82.	36.00	20.00	16.00
A(2) 191	Sikand & Co.	146/69 Dt. 8.11.82.	121.50	68.00	53.50
B(5) 175	Shiv Dyal	106/75 Dt. 14.7.82.	72.90	40.50	32.40
-do-		129/49 Dt. 9.9.82.	45.00	25.00	20.00
E(13) 160	Satya Devi	128/67 Dt. 8.9.82.	37.85	33.20	4.65
G(7) 53	Gopi Chand	153/2 Dt. 19.11.82.	9.90	5.50	4.40
G(7) 53	-do-	190/83 Dt. 14.3.83.	14.40	8.00	6.40
A(2) 6	Amar Nath	100/13 Dt. 19.6.82.	27.00	15.00	12.00
B(4) 149	Rakesh Sharma	192/36 Dt. 16.3.82.	29.50	27.50	2.00
G(7) 114	Pharma Chemical Laboratory.	Due for 5/82 to 8/82	62.00	25.00	37.00
E(12) 18	C.L. Sodhi	113/8 Dt. 28.7.82.	18.00	10.00	8.00
G(7) 153	S.D. Jain	97/12 Dt. 14.6.82.	16.30	15.80	0.50
A(7) 200		162/88	214.50	200.80	13.70
E(12) 14	Chandhri Ram	97/75 Dt. 15.6.82.	18.00	10.00	8.00
E(11) 165	Piara Lal	108/62 Dt. 19.7.82.	8.10	4.50	3.60

A(11)234	Shushila Baniyal	149/3 Dt. 12.11.82.	14.40	8.00	6.40
C(7)13	Ramesh Kumar	183/92 Dt. 23.2.83 (Due for 12/82 & 1/83.	18.00 18.00	10.00 10.00	8.00 8.00
A(6)131	Chander Pal	148/63 Dt. 10.11.82.	10.80	6.00	4.80
B(10)92	Onkar Chand	151/71 Dt. 14.12.82.	9.00	5.00	4.00
B(4)40	Jodh Singh	92/113 Dt. 2.8.82.	45.00	25.00	20.00
A(2)54	H.P.M.I.D.C. Chambaghat	147/61 Dt. 9.11.82	63.00	35.00	28.00

Total :- 470.05

12. Telephone No. 625:-

Telephone No. 625 was installed by the Municipal Committee in the residence of octroi supdt. for checking the octroi income. The octroi was abolished vide H.P. Govt. notification No. ISG(c)-(9)-6/76 dated 22.3.82 w.e.f. 1.4.82. But, the telephone was not disconnected and the same was installed in the office of the tax Supdt. There was no justification to continue this telephone in the office of the tax supdt. as there were already two telephones in the office of the secretary and President in the Municipal Committee. Moreover, there was extra burden of Rs. 750/- per annum on account of Rentals of telephone. As the financial position of the committee was not sound, the telephone No. 625 may be got disconnected and compliance shown at the time of next audit.

13. Slaughter House-Short credits

(a) Rs. 67/- as detailed below, were short credited into Municipal Fund. The amounts due may be recovered from the official at fault immediately besides taking suitable action against him as deemed fit :-

Receipt No.	Date	Amount Realised. Rs.P.	Amount credited Rs.P.	Short credit. Rs.P.
3416	9.4.82	3.00	2.00	1.00
3418	10.4.82	3.00	2.00	1.00
3419	11.4.82	3.00	2.00	1.00
3422	11.4.82	3.00	2.00	1.00
3424	14.4.82	3.00	2.00	1.00
3426	14.4.82	3.00	2.00	1.00
3428	15.4.82	3.00	2.00	1.00
3432	18.4.82	2.00	1.00	1.00
3436	21.4.82	2.00	1.00	1.00
3437	21.4.82	2.00	1.00	1.00
3439	22.4.82	3.00	2.00	1.00
3440	22.4.82	2.00	1.00	1.00
3442	23.4.82	3.00	2.00	1.00

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3443	24.4.82	2.00	1.00	1.00
3444	-do-	2.00	1.00	1.00
3446	25.4.82	2.00	1.00	1.00
3447	-do-	2.00	1.00	1.00
3449	26.4.82	2.00	1.00	1.00
3451	28.4.82	2.00	1.00	1.00
3457	2.5.82	2.00	1.00	1.00
3463	6.5.82	3.00	2.00	1.00
3469	9.5.82	2.00	1.00	1.00
3471	10.5.82	2.00	1.00	1.00
3479	16.5.82	1.00	-	1.00
3481	16.5.82	2.00	1.00	1.00
3482	16.5.82	2.00	1.00	1.00
3485	20.5.82	3.00	2.00	1.00
3488	21.5.82	2.00	-	2.00
3492	23.5.82	2.00	1.00	1.00
3493	23.5.82	2.00	1.00	1.00
3495	23.5.82	2.00	1.00	1.00
3497	24.5.82	1.00	-	1.00
3701	27.5.82	4.00	3.00	1.00
3702	-do-	2.00	1.00	1.00
3706	29.5.82	2.00	1.00	1.00
3708	30.5.82	3.00	2.00	1.00
3709	31.5.82	2.00	1.00	1.00
3711	31.5.82	2.00	1.00	1.00
3712	31.5.82	2.00	1.00	1.00
3716	2.6.82	2.00	1.00	1.00
3720	4.6.82	2.00	1.00	1.00
3740	12.6.82	3.00	2.00	1.00
3742	12.6.82	1.00	-	1.00
3743	13.6.82	3.00	2.00	1.00
3745	13.6.82	2.00	1.00	1.00
3745	20.6.82	3.00	1.00	2.00
3777 to 81	27.6.82	11.00	10.00	1.00
3814	16.7.82	2.00	1.00	1.00
3835	25.7.82	2.00	1.00	1.00
3875 & 76	15.8.82	4.00	3.00	1.00
3878 to 80	18.8.82	6.00	4.00	2.00
3894	26.8.82	4.00	2.00	2.00
3903	30.8.82	4.00	3.00	1.00
3912	3.9.82	2.00	1.00	1.00
3954	18.9.82	2.00	-	2.00
3958 to 63	19.9.82	10.00	9.00	1.00
3967	23.9.82	1.00	-	1.00
3972	25.9.82	2.00	-	2.00
4218	5.1.83	2.00	1.00	1.00
4259	19.1.83	2.00	1.00	1.00
Total:-				Rs. 67.00

(b) No proper system was being followed by the committee in order to collect the slaughter house fee. The receipts were being issued on simple form instead of charging the fees on prescribed printed form Rs.7 as provided in Rule 162(3) of the H.P. Municipal Account Code, 1975. The Slaughter house fee may be collected as per procedure laid down in Rules 162(2) & (3) of the H.P. Municipal Account code, 1975 and compliance shown at the time of next audit.

Reimbursement of cost of Inadmissible medicines

14. While checking the medical reimbursement claims of the ...p.12/-

the staff in the selected months for detailed check, it was noticed that the cost of inadmissible medicines was re-im-bursed to the following municipal employees as worked out against each which may be made good to Municipal Fund and compliance intimated to this department :-

Vr. No. & Month	Amount paid.	Name of employee	Bill No. & Date	Names of medicines	Cost of in-admissible medicine
	Rs.				Rs. P.
4 of 3/82	2219.02	Hattan Singh Peon.	7483 Dt. 1.2.82.	OMVITE	8.40
-do-	-do-	Ranjit Singh Peon.	6752 Dt. 18.12.81	BONNISON	3.70
114 of 8/82	2161.32	Ajit Singh S.I.	21305 Dt. 25.6.82.	OMVITE	8.25
-do-	-do-	Raghunath	5835 Dt. 31.3.82.	BONNISON	3.70
-do-	-do-	S.S. Bakshi M.E.	44604 Dt. 11.8.82.	RUBAPLEX	13.00
-do-	-do-	-do-	50223 Dt. 13.1.82.	Vicks	9.85
302 of 3/83	586.92	Lalit Mohan	16905 Dt. 18.2.83.	SUPARIPAK	9.00
-do-	-do-	-do-	-do-	VASANTHA KUSUMAKARAM	57.50
Total :-					Rs. 113.40

The accounts of months other than selected one may be checked departmentally and cost of inadmissible medicines recovered.

15. Log Book of the Jeep :- (1) From the perusal of Log Book of the Jeep No. 437, it was revealed that following private journeys were undertaken in this vehicle which did not fall under the purview of the official duties. Rs. 220/- were recoverable from the officials of the committee. The amount in question may be recovered from the officials and compliance intimated to this department.

Sr. No.	Date	No. of Kilometers covered.	By whom used.	Purpose of Journey	Amount to be recovered.
					Rs. P.
1.	3.5.82	110.00	Oct 01 Officials of the Committee (Names not mentioned in the Log Book).	Interviews in HPSB Simla.	110.00
2.	6.5.82	110.00	Sh. Lalit Mohan	Marriage Ceremony.	110.00
Total :-					Rs. 220.00
Contd. P. 13/-					

The applications of the above officials for hiring the Jeep may also be traced out and shown at the time of next audit.

(11) Monthly average of mileage covered was not worked out in the Log Book. This was also objected to vide Para No. 9 (b)(iii) of the audit note for the period 4/76 to 3/82. But no action was taken so far. The omission may be accounted for.

16. Establishment

(a) Sh. Ras Bihari Lal Shama, Octroi Supdt. was allowed conveyance allowance (Scooter allowance) @ Rs. 112.50 per month w.e.f. 1.1.1979 vide Committee's Resolution No. 28/79 dated 8.6.79 for checking of octroi posts.

The Octroi was abolished with effect from 1.4.82 vide H.P. Govt. notification No. LSG(C)(9)-6/76 dated 22.3.1982 and the post of Octroi Supdt. was automatically abolished on 31.3.1982. Sh. Ras Bihari Lal Shama was posted as Tax Supdt. w.e.f. 1.4.1982, but he was still getting the conveyance allowance @ Rs. 112.50 per month to date. During discussion, the Secretary of the Committee justified the payment of conveyance allowance to Sh. Shama on the plea that Sh. Shama was also holding the additional charge of the Sanitation department. In case Sh. Shama was also supervising. The sanitation work, a fresh sanction of the competent authority was required for the payment of conveyance allowance to him as this allowance was sanctioned specifically for the checking of octroi posts by the committee in its resolution dated 8.6.79. Either the fresh sanction of the competent authority for the payment of conveyance allowance for supervision of sanitation work may be obtained or the irregular payment made w.e.f. 1.4.82 to date @ Rs. 112.50 per month may be worked out and recovered from him and compliance intimated to this department.

(b) Sh. Ras Bihari Lal Shama, Octroi Supdt. was also performing the additional duties of supervision of Tax department prior to 31.3.1982 and he was getting Rs. 100/- as special allowance for the extra work.

As the octroi was abolished w.e.f. 1.4.1982 vide Govt. Notification No. LSG-C (9)-6/76 dated 22.3.1982, Sh. Shama was posted as Tax Superintendent in the Tax department. As Sh. Shama was holding the charge of tax department w.e.f. 1.4.1982 as tax supdt, the special allowance of Rs. 100/- per month was automatically to be discontinued w.e.f. 1.4.1982. But this allowance was still being paid to him. During discussion with the Secretary of the Committee, it was revealed that a case for the payment of special allowance of Rs. 100/- to Sh. Shama for supervision of sanitation work was under correspondence with the Govt. Surprisingly, the special allowance of Rs. 100/- per month was being paid in anticipation of the sanction of the Govt. to Sh. Shama irregularly. This was highly objectionable. The irregular payment of Rs. 100/- may be stopped forth with and Rs. 1600/- paid irregularly w.e.f. 1.4.82 to 31.7.82 may be recovered from the official concerned and credited into Municipal Fund and compliance

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reported to this department. The matter is also brought to the notice of the higher authorities for taking such action as may be deemed fit.

(c) Sh. Ravi Dutt Sharma, Clerk was drawing Rs. 600/- as basic pay w.e.f. 1.11.81 in the pay scale of Rs. 510-15-600/20-700/25-800. His pay was to be raised from Rs. 600/- to Rs. 620/- after obtaining the sanction of the competent authority to cross the efficiency bar. But his pay appeared to have been raised to Rs. 620/- w.e.f. 1.11.1982 without obtaining the sanction of the competent authority. The omission may be accounted for.

(d) Signatures of Sh. Shyam Dutt, Tax Inspector were not obtained in column No. 8 of the Service Book w.e.f. 1.3.81 onwards. The needful may be done now and compliance shown at the time of next audit.

(e) Sh. S.S. Bakshi, M.E. was drawing Rs. 250/- as basic pay w.e.f. 1.12.75 in the pay scale of Rs. 200-10-250/15-430/20-450. His pay was to be raised from Rs. 250/- to Rs. 265/- after obtaining the sanction of the competent authority to cross his efficiency bar. But, his pay appeared to have been raised to Rs. 265/- w.e.f. 1.12.76 without obtaining the sanction of the competent authority. The omission may be accounted for.

(f) Sh. Mathu Ram, Fitter was drawing Rs. 600/- as basic pay w.e.f. 1.3.81 in the pay scale of Rs. 400-10-450/15-525/15-600. He was granted biennial increment w.e.f. 1.3.1983 raising his pay from Rs. 600/- to Rs. 620/-. But, the orders of the competent authority were not obtained. These may be obtained now and separate remarks about the biennial increment be given in the Service Book of the official and compliance shown at the time of next audit.

7. Works :- (a) A sum of Rs. 2,000/- was paid to Sh. Vashni Kumar, Contractor on account of refund of security against. The work "Improvement of children park" The work was completed on 28.5.82 and according to rules the security was required to be refunded after 6 months i.e. after 28.11.82, but the same was refunded to Sh. Vashni Kumar on 22.9.82 vide committee's resolution No. 43/82 dated 31.8.82, but the same was refunded to Sh. Vashni Kumar on 22.9.82 vide committee's resolution No. 43/82 dated 31.8.82 owing to the marriage of his sister. The rule under which the security could be refunded to the contractor before the expiry of 6 months may be quoted or the irregular practice may be stopped forthwith.

(b) Improvement of Road in ward No. 12 leading to the house of Sh. Bhardwaj Shri Gupta and Dhobighat Road :-

Rs. 4,453/-

were paid to Sh. Sahaj Ram, Contractor on account of 1st and final bill for the work namely "Improvement of Road in ward No. 12 leading to the house of Sh. Bhardwaj Shri Gupta and Dhobighat Road."

The estimate dated 30.7.82 was prepared for Rs. 9500/-, but the same was revised by the

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Municipal Engineer to Rs. 12,500/- on 22.2.1983 as to cover the additional work at Dhobighat area. But, nothing was mentioned in the revised estimate, as to what type of additional work was required to be executed in Dhobighat area. Moreover, the actual expenditure exceeded more than 10% from the revised estimate. In the absence of proper explanation/reasons recorded on the revised estimate, the expenditure could not be admitted in audit the reasons for revision of the estimate to such an higher amount may be fully justified.

(c) Vr No. 130 of 8/82 for Rs. 2644/-

In the above voucher, a sum of Rs. 1000/- was paid to Sh. Sukh Ram, Contractor for the execution of work namely "Finishing steps of Thodo ground". Quotations from three contractors were invited who quoted their rates as under :-

	<u>Finishing Distemper.</u>	<u>Cement work.</u>
1. Sehaj Ram	105%	55 % Above the schedule rates.
2. Vashni Kumar	110%	60 % -do-
3. Sukh Ram	100%	50 % -do-

However, the rates quoted by Sh. Sukh Ram, Contractor were 110% and 60% above the schedule rates which appeared to have been tampered with and made as 100% and 50% above the schedule rates and there were approved in order to favour him. This was in contravention of rule. 192 of Himachal Pradesh Municipal Account Code, 1975. The matter needed to be looked into by the authorities.

Similarly in the above voucher, a sum of Rs. 1000/- was also paid to Sh. Sukh Ram, contractor for execution of work namely "Finishing of steps of Thodo ground". The rate for cement work was quoted by Sh. Sukh Ram Contractor as 60% above the schedule of rates which appeared to have been tampered with and made as 50% above schedule of rates and the rate was approved. This irregularly may also be looked into.

(d) Construction of Air Shed/Rain Shelter in the Town

Sum of Rs. 7500/- was paid vide Cheques No. 311155 to 67 dated 24.3.1983 to Sh. Sehaj Ram, Contractor on account of final and final bill for the work namely "Construction of Air Shed / Rain Shelter in the Town".

The Municipal Engineer prepared the estimate of the work for Rs. 15000/-. This estimate was subject to the remarks given by the municipal Engineer that. "The estimate was based on Flink area. Detailed estimate will be prepared according to the site at the time of execution and as such the estimate prepared was based on presumption only. The further study of the record revealed that no detailed estimate was prepared. It is not understood as to how the technical/Financial sanction to incur the expenditure on the above work was

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accounted. The omission may be fully accounted for.

B. Payments :-

- (a) { V.R.No. 228 of 12/82 for Rs. 684.80
V.R.No. 339 of 12/82 for Rs. 830/-

A sum of Rs. 6,854.80 was remitted to the Deputy Manager (Marketing) Rajban Cement Factory, Rajban vide Bank draft No. TT/503404 dated 21.12.1982 for the supply of 10 M.T. cement. Subsequently Rs. 780/- were also paid vide V.R.No. 339 of 3/83 for the said supply of cement. Thus Rs. 7634.80 were paid in all. As per adjustment account of the cement factory, Rajban intimated vide their bill No. order A-Road 2317 dated 21.3.1983, the total cost of the cement worked out to Rs. 6998.64. Thus Rs. 636.16 were lying in balance with the cement factory, which may be got refunded immediately and credited into Municipal fund and compliance intimated to this department.

- (b) V.R.No. 132 of 9/82 for Rs. 3200/-

Two storage tanks of of water were purchased from M/S Flore Udyog, Solan vide their bill No. 18/79 dated 19.7.82 and these tanks were entered at page. 95 of the Register of Miscellaneous articles of consumable nature. This was highly irregular and there was every possibility of misappropriation of such cost ~~by~~ articles by entering the same into the stock register of consumable articles. The stock entries of these tanks may be made in the register of Non-consumable articles i.e. Property register and compliance shown at the time of next audit.

- (c) V.R.No. 344 of 3/83 for Rs. 544.20

A sum of Rs. 17.75 was paid to M/S Himachal Hardware Store, Solan on account of purchase of following articles for water pipe line vide their bill No. 790:-

	Rs. P.
2 Tee 1"	8.50
1 Wheel valve	40.00
1 Union	29.40
1 Bend	6.45
4 Tee 1"x1 1/2"	17.00
4 Plug 1/2"	2.00
6 No Blade	6.00
	109.35
S.T. 7%	7.64
S.C. 10%	0.76
Total:-	117.75

The above payment called for the following further remarks :-

(i) The date of the bill was compared with as the same appeared to pertain to the year 1979-80.

(ii) There was no indent of the Municipal Engineer on the record for the purchase of these articles.

(iii) The stock entries as well as disposal thereof were not

Cond. P. 17/-

shown to audit.

As this bill appeared to be fictitious, either the full justification regarding late payment after 3-4 years may be furnished or the amount irregularly paid be ~~xxxxxx~~ recovered from the concerned official and compliance shown at the time of next audit.

(d) Vr.No. 43 of 9/82 for Rs. 1000/-

Rs. 1000/- were paid to Shri Mohd. Hanif as part payment of supply of crackers etc. on the eve of autumn festival. The settlement of contract was not shown to audit. The omission may be accounted for and supplied at the time of next audit.

(e) Vr.No. 15 of 4/82 for Rs. 405.25

Rs. 150/- were paid to Sh. Devi Dyal, Driver on account of overtime allowance, but the overtime register was not shown to audit, in order to verify the genuineness of the payment made to him. The requisite register may be produced at the time of next audit for applying necessary check.

(f) Vr.No. 112 of 8/82 for Rs. 20931.27

Rs. 20931.27 were paid to M/S Mathura Radio Co. Solan on account of purchase of following electric materials :-

600 Nos. Tube E.C.B. @ 22/-	13,200.00
100 Nos. Chokes @ 28.50	2,850.00
E.C.B.	
200 Nos. Tube starter @ 2.40	480.00
100 Nos. 100 Watt. Lamps @ 4.75	475.00
100 Nos. 60 Watt. lamps @ 4/-	400.00
4 No. M.V. Lamps 80 watt. @ 98/-	392.00
4 Nos. M.V. Lamps 250 Watt. @ 265/-	1,060.00
	<u>18,857.00</u>
S.T. 10%	1885.70
	<u>188.57</u>
Total :-	<u>Rs. 20,931.27</u>

The quotations from the 7 suppliers were ~~xxxxxx~~ invited in order to purchase the above articles. From the scrutiny of the quotations, it was noticed in some of the cases, the rates of other firms were the lowest but these articles, as detailed below, were purchased from M/S Mathura Radio Co. Solan and thus a sum of Rs. 773/- (Excluding taxes) was paid in excess :-

Names of the articles.	Mathura, Radio Co.	Harish Brothers	Tele Ram & Sons.	Sardar Electric Works.	Amount paid in excess.
Chokes	2850.00	2300.00	-	-	550.00
100 Nos. Starter	480.00	400.00	-	-	80.00
100 Nos.					

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Lamp 100 Nos.	475.00	451.00	-	-	24.00
Lamp 60 Watt.	400.00	369.00	-	-	31.00
4 No. M.V. Lamps 80 Watt.	392.00	-	356.00	-	36.00
M.V. Lamps 250 Watt.	1060.00	-	-	1008.00	52.00
				Total :-	<u>Rs. 273.00</u>

While inviting the quotations vide Committee's order No. 3120 to 27 dated 30.3.82 from the local firms, the make of the particular company i.e. Philips Bazaj E.C.E. etc was never indicated in the order. As such there was no justification to consider the E.C.E. goods as superior / best ones. But, as per remarks recorded on the payment vouchers, the E.C.E. goods were considered as superior. Thus the purchase of the articles at higher rates from M/s Mathura Radio Co. was in favour to a particular firm. The make was required to be indicated in the office order, in the absence of which the rates of M/s Mathura Radio Co. approved by the Committee could not be admitted in audit. As such the recovery of Rs. 773/- plus sales tax may be made and compliance intimated to this department.

(g) Vr. No. 11 of 4/82 for Rs. 277.37

Rs. 277.37 were paid to M/s Kansar Printing Press, Solan on account of printing of Death and Birth certificates. The requisition for the printing of these certificates was placed by Sh. Clarkson, vaninator on 28.1.82 in the office and the ~~quati~~ quotations were also dated 28.1.82. There was no office order for inviting the quotations. It appeared that these were collected by hand on the same day merely to complete the formality. The omission may be fully accounted for.

(h) Vr. No. 15 of 4/82 for Rs. 405.25

Sh. Gobind Singh, works supervisor under took various journeys from Solan to Shimla and back in connection with committee's works. He was entitled for a daily allowance @ Rs. 18.75. Whereas he was paid @ 22.50 per day. Thus a sum of Rs. 18.65, as detailed below, was overpaid to him, which may be recovered from him and credited into Municipal Fund and compliance shown at the time of next audit.

No. of days	Days of journey	Amount paid	Amount admissi- -ble	Excess paid.
		Rs.	Rs.	Rs.
1.70 days.	10.2.82 (7.30 A.M.) to 11.2.82 (10 AM)	33.75	31.90	1.85
1.70 days	14.3.82 (7.30 AM) to 15.3.82 (10 AM)	33.75	31.90	1.85
1.70 days	30.3.82 (12.30 AM) to 31.3.82 (8.30 P.M.)	45.00	31.90	13.10
1.70 days	2.4.82 (8 AM) to 3.4.82 (10.45 AM)	33.75	31.90	1.85
			Total :-	Rs. 18.65 P. # 9/-

(1) Vr.No. 320 of 3/83 for Rs. 458.37

Rs. 99.84 were paid to M/S Dina Nath Ved Parkash, Solan on account of purchase of 6 Balchas vide Bill No. 3787 dated 1.6.82. These were entered in the stock register of non consumable, articles at P.40 and further shown issued to the sweepers and balance reduced as nil. This was highly objectionable and there was every possibility of misappropriation of articles by reducing the balances as 'Nil' in the stock register. The omission may be accounted for at the time of next audit.

Similarly, one Grass cutter purchased vide bill No. 3784 dated 1.6.82 was entered at P.41 of the stock register of non-consumable articles and balance reduced as nil. The omission in this cases ~~may~~ may also be accounted for.

(f) Vr.No. 4 of 8/82 for Rs. 2278.27

In the above voucher, a sum of Rs. 216.45 was paid to M/S Mathura Radio Co. Solan vide bill No. 12793 dated 12.1.82 on account of purchase of 10 numbers 40 watt. Usha Plastic H.D. Chokas.

10 Nos. Usha Plastic	
H.D. Chokas @ 19.50	Rs. 195.00
S.T. 10%	Rs. 19.00
S.C. 10%	Rs. 1.95
Total :-	Rs. 216.45

The orders for the purchase of above chokas were obtained by the electrician on 12.1.82. The incharge of the electricity also signed the demand application on 12.1.82. But the quotations were invited from the following dealers on the below mentioned dates :-

Mathura Radio Co.	8.1.82
Sangeet Radio	12.1.82
Shimla Mechanical House	11.1.82

It is not understood that how the quotations from M/S Mathura Radio Co. Solan were obtained on 8.1.82 and from M/S Shimla Mechanical works, Solan on 11.1.82, whereas the requisition for purchase of there chokas was placed by the electrician on 12.1.82. It appeared that ~~in~~ due benefit was given to M/S Mathura Radio Co. Solan and the quotations were collected by hand merely to complete the formality in order to circumvent audit. The omission may be fully accounted for.

19. Stock Register of Rest House :-

Utensils/Crockery etc. for the Municipal Rest House were being purchased every year, but the same were being entered in the stock Register from Cash memo/bill on a single page at one place, with the result that the articles of permanent nature were also entered with the crockery on different pages billwise. For instance, Patila, Half plates, etc. were purchased vide Vr.No. 330 of 3/83 and entered in the stock register at page 35 at one place billwise. Neither the balances of the articles purchased were carried over nor the single

Contd..Page.20/-

page allotted to each article so, the balances of each type of articles could not be ascertained. This was highly irregular. This omission was also pointed out in Para No. 23 of the Audit Note for the period 4/76 to 3/82, but no ~~action~~ action had been taken to maintain the stock register on the proper lines as suggested by audit time and again. Separate stock register for consumable and non consumable articles may be maintained and all the balances in the old stock register may be worked out and carried over to the new stock register and compliance shown at the time of next audit.

20. Stock Register of Electrician

From the perusal of the stock register of the electrician of the committee, it was observed that the stock registers were not maintained properly as the bill No and amount of the bill etc. were not given in the stock register. Moreover, the balances of articles were not carried over to the register of the next year properly. As 48 Numbers of starter Holders were received from M/S Mathura Radio Co. Solan on 17.7.81 and entered at Page 87 of the stock register. There were 40 Nos starter Holders in balance as on 23.7.81, but there were never carried over to the new stock register for the year 1982-83 and fresh purchase of 48 number of Holders was effected on 18.12.82 and the balance of previous Holders shown as nil. Thus 40 nos. holders were misappropriated. This serious lapse may be accounted for and loss made good and action taken ~~xxxxxxxxxx~~ be intimated at the time of next audit.

21. Calling of quotations :- Under the provisions of Rule 70 of H.P. Municipal Account code, 1975, quotations are required to be called in all cases where the purchase exceeded Rs. 200/- and where the amount involved was Rs. 1000/- tenders should be invited. It was, however, noticed that the quotations were not invited in most of the cases. A few instances are given below :-

The supply of electric goods was split up in small lots to ~~xxx~~ avoid the procedure of calling the quotations, with the result that the benefit of healthy market competition could not be availed. The omission may be accounted for and supplied at the time of next audit.

Bill/Voucher number and Month	Particulars of articles purchased.	Amount paid.
# of 4/82	Miscellaneous electric goods.	312.18
119 of 11/81	40 Nos. Sylevonia Lamps.	200.32
16086 dated 17.6.80	Electric goods	44.65
16070 dated 5.6.80	-do-	220.79

Contd..Page..21/-

16071 dated 13.6.80	Electric Goods	220.79
9907 dated 17.7.81	-do-	222.94
18871 dated 30.6.81	-do-	207.87

22. Stock entries wanting :- Stock entries in respect of the following article purchased vide vouchers noted against each were not shown to audit. These may be shown at the time of next audit :-

Bill/Vr.No. Month	Amount	Particulars of articles purchased.
2312 dt. 3.4.81	Rs. 25.00	Water Pump Plastic.
332 3/83	155.20	Wooden chokkat Shutters etc.
1020 dated 26.7.82	162.25	Wooden chokkat
103 dated 17.8.82	199.05	Shutter.
10/82 dated 20.9.82	374.00	Window shutter.
790 dated nil	117.75	Water supply material.
105 dated 17.10.79	36.09	Lime, 'Kuchi' etc.
119 11/81	5623.29	One Brush small cost Rs. 25/-

23. Actual Payee's Receipts :- Actual payee's receipts in respect of the following payments were not put up. These may be put up at the time of next audit positively :-

Vr.No.	Month	Amount	Particulars.
105	8/82	2605.00	Bajaj Electrical Ltd. Chandigarh.
149	9/82	65.34	Remington Bend Chandigarh.
291	3/83	1972.02	H.P. Board for Prevention & water pollution-Shimla.
313	3/83	9076.42	Principal I.T.I. Solan.

24. Objection Statement :- It has already been forwarded to the President of the Municipal Committee, Solan for disposal, in advance of this audit note.

25. Conclusion :- Immediate action may be taken on the following audit paras :-

(1) Para 7(a) :- Regarding recovery of arrears of rents of Municipal buildings.

(11) Para 7(b) :- Regarding recovery of arrears of sanitation tax and water tax.

(111) Para 7(c) :- Regarding recovery of arrears of Octroi.

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- (iv) Para 10(a) :- Regarding recovery of building rent amounting to Rs.90/- from Sh. Chotu Ram.
- (v) Para 11(b) :- Regarding recovery of short realisation of water rate amounting to Rs.470.05.
- (vi) Para 13(a) :- Regarding short credit of slaughter house fee amounting to Rs.67/-
- (vii) Para 14 :- Regarding reimbursement of cost of Inadmissible medicines amounting to Rs.113.40.
- (viii) Paras 16(a) & (b) :- Regarding irregular payments of conveyance allowance and special allowance to Sh. R.B. Sharma Supdt.
- (ix) Para 18(a) :- Regarding claiming of refund of Rs.63.16 from cement factory. Rajban. The accounts stand in need of improvement and closer supervision.

(B.L. THAPAR)
Assistant Examiner,
Local Fund Accounts,
Himachal Pradesh, Shimla-2.

Endst.No.V(4)/75-Fin(LA)Vol.III Dated, Shimla-2, the 5 DEC 1983

Copy forwarded for information and necessary action to :-

- (i) The President Municipal Committee Solan District Solan (Himachal Pradesh) with the request that annotated copy showing the action taken on the Audit and Inspection Note may please be sent to this department at an early date.

In the meanwhile the receipt of Audit and Inspection Note may please be acknowledged.

- (ii) The Secretary(L.S.G.) to the Govt. of Himachal Pradesh, Shimla-171002.
- (iii) The Deputy Commissioner, Solan, District Solan (Himachal Pradesh)
- (iv) Shri K.K. Dhamani, Senior Auditor C/O.....

5-12-83
(B.L. THAPAR)
Assistant Examiner,
Local Fund Accounts,
Himachal Pradesh, Shimla-2.

LEKH NAM

(OFFICE COPY)

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Appendix 'A'

Referred to in Para 4 of the audit note of Municipal Committee, Solan, District Solan (H.P.) for the period 4/82 to 3/83).

DETAILS OF AUDIT FEE.

<u>Period.</u>	<u>No. of auditors.</u>	<u>Rate of audit fee.</u>	<u>No. of days.</u>	<u>Amount.</u>
19.7.83 to 21.7.83	One S.A. One J.A.	70/-	3	210.00
22.7.83 to 23.7.83	One J.A.	20/-	2	40.00
25.7.83 to 30.7.83	One S.A. One S.A. One J.A.	70/-	6	420.00
1.8.83 to 6.8.83	One S.A. One J.A.	70/-	6	420.00
8.8.83 to 12.8.83	One S.A. One J.A.	70/-	5	350.00
16.8.83 to 20.8.83	One S.A. One J.A.	70/-	5	350.00
22.8.83	One J.A.	20/-	4	20.00
23.8.83 to 25.8.83	One S.A. One J.A.	70/-	3	210.00
<u>Total :-</u>				<u>2020</u>

Sd/-
(K.K. DHARMANI)
SENIOR AUDITOR,
Camp Govt. College,
Solan H.P.
