

Inspection Note recorded by Shri B.L. THAPAR,  
Assistant Examiner, Local Fund Accounts, Himachal  
Pradesh, on the accounts of Municipal Committee,  
Nalagarh, District Solan, (H.P.).

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The undersigned inspected the accounts of  
Municipal Committee, Nalagarh, on 20.1.1981 and 21.1.1981  
and found the following irregularities in the Accounts.

- (1) The classified Abstract in form G.3 had been written upto September, 1980 only. This was unsatisfactory. The posting of the classified Abstract should be done upto date and at the end of each month, the monthly and progressive totals should be entered under each head of the abstract as laid down in Rule 20 of the Himachal Pradesh Municipal Account Code, 1975. Budget provision under each head of account should be posted at the top of each separate relevant page for the year 1980-81 in order to ascertain whether the income provided in the budget estimates under a particular head of account has been realised and whether the actual expenditure under each head of account has not exceeded the provision made in the budget.
- (11) Monthly Accounts in form G.4 had not been drawn up for the months of April, 1980 to December, 1980. This was unsatisfactory. At the end of each month a monthly Account in Form G. 4 should have been drawn up. The needful may be done now and after signatures by the Secretary and the President, should be laid before the Committee, as provided in Rules 24 ibid.
- (111) Rs. 90/- were paid to Shri S.K. Diwedi in respect of 3 suits vide following vouchers :-

<u>Vr. No.</u>	<u>Month</u>	<u>Amount Paid.</u>
24	9/78	Rs. 50/-
12	10/78	Rs. 40/-

Entry of following three suits was got made at page 27 of the Register of Suits at the time of inspection :-

<u>Date</u>	<u>Name of Suit.</u>
20-9-78	Telu V/S M.C. Nalagarh.
23-9-78	Chura Mal V/S M.C. Nalagarh.
25-9-78	Niranjan Dass V/S M.C. Nalagarh.

The present position of above three suits may be intimated to this office and relevant columns of the Register of suits be also completed.

All other suits, which have not been entered in the Register of Suits in form O. 32, should be entered now as provided in Rule 240 ibid and action taken in this behalf be intimated to this office.

- (iv) The Audit and Inspection Note on the accounts of Municipal Committee, Nalagarh for the period 4/74 to 3/79 was issued vide this office endorsement number V(9)-Fin(LAD) Vol. III, dated 24-10-1980. But, the annotated copy of the audit note has not been received in this office, so far. The same may be submitted in an interleaved form as laid down in Rule 249(2)(e) of the Himachal Pradesh Municipal Account Code, 1975, without further delay.
- (v) The page wise totals and progressive totals of arrears on 1.4.79, demand for 1979-80, collection during 1979-80 and arrears on 31.3.80 of Rent Demand and collection Register for the year 1979-80 had not been struck due to which the collection made as per Rent Demand and collection Register during the year 1979-80 could not be reconciled with that of Rs. 52,422-15 posted in the classified Abstract for the year 1979-80 at page 69. The Rent Demand and collection Register for the year 1979-80 may be completed now for applying necessary check at the time of next audit.
- (vi) As per Rent Demand and Collection Register for the year 1980-81, there were 92 lessees of shops and plots leased out by the Committee. The lease deeds had not been renewed after the expiry of original period of lease in almost all the cases. This was unsatisfactory. Valid lease deeds should be executed with all the 92 lessees and may be put up at the time of next audit for applying necessary check.
- (vii) As per record produced during Inspection, the Committee had leased out following plots/shops during the year 1980-81.

Plots.....	64
Shops in side main gate ...	19
Shops outside main gate ..	9
Total :-	92

Besides, 10 shops were stated to be under construction. These may be got completed at the earliest and leased out at competitive rates in order to realise more income for the Committee.

- (viii) The following dues in respect of rents of shops/plots etc. may be recovered from the tenants/lessees concerned without further delay.

Name of tenant/lessee.	Amount of Rent or lease money.	Remarks.
Shri Jagat Ram	Rs. 468-00	for the year 1974-75 Contd. p. 3/--



Shri Jagat Ram	Rs. 468-00	for the year 1975-76
-do-	468-00	for the year 1976-77
Shri Om Parkash	216-00	for the year 1976-77

4 lessees Sarvshri Jagdish Chand .....	(Rs. 225/-)	
Jagdish Ram .....	(Rs. 468/-)	1617-00 for the year 1977-78
Om Parkash .....	(Rs. 324/-)	
and Tilak Raj .....	(Rs. 600/-)	

Arrears pertaining to the year 1978-79 from different tenants/lessees as per details given in Rent Demand and Collection Register for the year 1980-81..... 4194-36

Total :- Rs. 7431-36

(ix) Lease money amounting to Rs. 2789/- was due from following lessees pertaining to the year 1979-80. These shops were located in the Bus Adda and were being leased out on year to year basis.

1. Shri Raghubar Dyal } Cigarette shop }	Rs. 1114-00	for the year 1979-80
2. Shri Kewal Krishan } Canteen (Tea stall) }	Rs. 1675-00	for the year 1979-80

Total :- Rs. 2789-00

It was stated during inspection that the above two persons had since left the premises. Failure to take timely action to effect the recovery of lease money of Rs. 2789/- from the above two lessees may be explained and expeditious action may now be taken to effect the recovery of lease money amounting to Rs. 2789/- under intimation to this office.

(x) The review of Miscellaneous Demand and Collection Register showed that the following amounts were recoverable from the parties mentioned against each amount :-

Sr. No.	Amount Due	Name of the party from which amount is due.	On what Account.	Remarks
1.	Rs. 545-10	Shri Surinder Singh, Contractor, Ropar.	On account of Octroi for 1961-62	P. 42 For 1978-79.
2.	484-28	S.D.O. P.W.D. Ropar.	On account of Octroi	P. 42 For 1978-79

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|----|--------|---|--------------|
| 3. | 22-84  | President, Kotla<br>Co-operative Society. | Octroi Dues. |
| 4. | 62-44  | B.D.O. Nalagarh                           | Octroi Dues. |
| 5. | 707-27 | Assistant Engineer,<br>B & R P.W.D.       | Octroi Dues. |

The above dues had become very old and strenuous efforts should be made to effect their recovery. In case any of the above dues are found to be irrecoverable, then sanction for the write off may be obtained from the authority prescribed in Rule 245 of the Himachal Pradesh Municipal Account Code, 1975.

- (xi) Under Rule 231(i) *ibid*, every employee of the Committee shall if entrusted with the receipt, disbursement or custody of money or property of the Committee be required to furnish security, equal to an amount to be fixed in each case by the Committee with the approval of the Deputy Commissioner/ Government, as the case may be. But, the following officers-in-charge of the barriers appointed by the Committee for the collection of Octroi were not required to furnish any security :-

- |    |                    |     |                     |
|----|--------------------|-----|---------------------|
| 1. | Sh. Faqir Chand    | 8.  | Sh. Naresh Dandora. |
| 2. | Sh. Daya Krishan   | 9.  | Sh. Raj Kumar.      |
| 3. | Sh. Deepak Chand   | 10. | Sh. Balbir Chand.   |
| 4. | Sh. Ranjeet Singh  | 11. | Sh. Durga Chand.    |
| 5. | Sh. Des Raj        | 12. | Sh. Chhaju Ram.     |
| 6. | Sh. Naresh Ghaz    | 13. | Sh. Balbir Singh.   |
| 7. | Sh. Kapil Kishore. |     |                     |

All the above employees of the Committee entrusted with the duty of making octroi collections should be required to furnish the prescribed amounts of securities, under intimation to this department.

- (xii) The following officers-in-charge of the barriers were allowed to cross the efficiency bar at the stage of Rs.450/- in the pay scale of Rs.400-10-450/15-525/15-660 raising their pay from Rs.450/- to Rs.465/-. But sanction of the Committee in support thereof was not shown during inspection. The same may be shown at the time of next audit.

1. Shri Daya Krishan.
2. Shri Faqir Chand.

- (xiii) Provident Fund Registers in form P.F. 1, P.F. 2, P.F. 5 etc were lying incomplete. These should be completed forthwith and compliance shown at the next audit.

- (xiv) The recovery of arrears of following amounts for the year 1978-79 may please be expedited :-

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Sr.No.	Name	Amount.
		Rs.
1.	Sh. Harchand Singh	1200-00
2.	Sh. Mohan Lal	0-08
3.	Sh. Bhagat Ram	0-08
4.	Sh. Baldev Raj	0-08
5.	Sh. Siri Paul	10-08
6.	Sh. Nand Lal	9-12
7.	Sh. Naranjan Dass	144-00
8.	Sh. Sagli Ram	54-00
9.	Sh. Dehati Transport	180-00
10.	Sh. Ram Parkash	256-00
11.	Sh. Jagdish Chand	225-00
12.	Sh. Jagdish Ram	468-00
13.	Shrimati Hukmi Devi	324-00
14.	Sh. Om Parkash	324-00
15.	Sh. Tilak Raj	1000-00

Total :- Rs. 4194-44

2. The Accounts need improvement.

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Himachal Pradesh, Simla-171002.

Endst. No.V(9)-Fin(LA)Vol.III Dated, Simla-171002, the

Copy forwarded for information and necessary action to:-

- (1) The President, Municipal Committee, Nalagarh, District Solan, (H.P.), with the request that an annotated copy showing the action taken on the Inspection Note may please be sent to this department, at an early date.
- (ii) The Deputy Secretary(L.S.G.) to the Government of Himachal Pradesh, Simla-171002.
- (iii) The Deputy Commissioner, Solan, (H.P.).
- (iv) Shri Jaswant Singh, Junior Auditor C/O..... He may please expedite the submission of draft audit and inspection note on the accounts of Municipal Committee, Nalagarh, District Solan for the period 1.4.1979 to 31.3.1980 to this office.

( B.L. THAPAR )  
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