

16/10

**DIRECTORATE OF AUDIT
4TH LEVEL, 'C' WING, DELHI SECRETARIAT
I.P.ESTATE, NEW DELHI-02**

Subject:- Internal Audit report on accounts Office of Project Officer, Plant Protection Unit, Development Department, 11th Floor, MSO Building, New Delhi-110002 for the audit period 2015-20.

INTRODUCTION

The Internal Audit Report of the accounts of office of the Project Officer, Plant Protection Unit, Development Department for the audit period 2015-20 was conducted by the field Audit Party No. XI comprising of Sh. Dewan Chand, I.A.O., and Sh. Deepak Kumar, Senior Assistant. The audit was conducted during the period from 27-01-2021 to 04-02-2021 (07 Working Days)

AIMS AND OBJECTIVES

The Plant Protection Scheme was launched during the year 1964-65 alongwith other schemes popularly known as intensive Agriculture Development Program with the aim to provide protection of crops from ravages of insects, pests, disease, weeds and other production limiting factors. Subsequently, with a view to regulate the import, manufacture, sale, transport, distribution and use of insecticides to prevent risk to human being or animals and for matters connected herewith was enacted and responsibility of enforcement was assigned to Plant Protection Scheme. Accordingly, Insecticides Act, 1968 is being enforced by the Plant Protection Scheme/Unit w.e.f. 1973.

The Unit is performing duties as Grant of license to sale, stock, exhibit or distribute insecticides as well as carry-out pest control operation, periodical inspection of premises of licensees, drawl of insecticides samples for quality control and initiating action against defaulters and detecting sale misbranded insecticides based on test report of the laboratory, conducting investigation on complaints received from farmers, public etc.

Details of H.O.D/H.O.O/D.D.O/Cashier/Store Keeper

The following officials have served as Head of Department/ HOO/DDO/Cashier/Store Keeper during the Financial Year 2015-2020:-

Head of Office

Name & Designation	From	To
Sh. A.P. Saini, Project Officer (IADP)	01.04.2015	to till date.

DDO

Name & Designation	From	To
Smt. Shahadna Sharma, AAO	01.04.2015	to 14.07.2015
Sh. Hiralal, SO	15.07.2015	to 04.04.2016
Sh. Yogender Singh, Agronomist	05.04.2016	to 31.01.2020
Sh. A.P. Saini, PO (IADP)	01.02.2020	to till date

CASHIER

Name & Designation	From	To
Mr. Kripal Singh, Extension Asstt.(Agri.)	01.04.2015	To till date

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Budget Allocation and Expenditure (in Rs.)

S.No.	Financial Year	Budget Allocated (in thousand)	Expenditure (in thousand)	Saving / Excess (in thousand)
1	2015-16	79050	6695	72355
2	2016-17	11520	6767	4753
3	2017-18	10200	7715	2485
4	2018-19	11670	8208	3462
5	2019-20	10530	8132	2398

Vacancy Position of staff

S. N	Name of Post	No. of Post Sanctioned	Filled	Vacant
1.	Group A	00	00	00
2	Group B	01	00	01
3	Group C	20	07	13
	TOTAL	21	07	14

STATUTORY AUDIT

Statutory audit of office the Project Officer, Plant Protection Unit, Development Department, MSO Building, New Delhi- 110002 has not been conducted by the office of A. G. (Audit) till date.

Maintenance of Records.

The maintenance of records of office of the Project Officer, Plant Protection Unit, Development Department, MSO Building, New Delhi- 110002 for the audit period 2015-2020 was satisfactory as the record provided to audit has been audited subject to observations made in current audit report and in test audit notes.



Old Audit Report:-

There was only 01 Audit Para outstanding from the previous audit reports involving with Rs.8509 - as pending recovery. No such reply of old outstanding audit para submitted by the department and after careful scrutiny no audit para settled. Thus, 01 audit para reflected in the Current Audit Report for the period 2015-20 as Part-I.

Details of recovery from old paras from previous audit reports.

Fin. Year/ Audit Para No.	Total Recovery in Rs.	Amount Recovered in Rs.	Balance in Rs.	Remarks
2012-15	8509	NIL	8509	Not settled.

Current Audit Report (Audit Period 2015-2020)

During the course of current audit 07 audit memos were issued highlighting various irregularities involving an amount of Rs.39984- as recovery. In compliance of Audit Memos, the department has submitted no reply of audit memos and all the 07 audit memos converted into 05 Audit Paras and 02 TANs with an amount of Rs.39984/- as recovery. The aforesaid Para has been incorporated in the current audit report- Part-II.

Details of Current Recovery (Audit Period 2015-20)

Memo No.	Total Recovery in Rs.	Amount Recovered in Rs.	Balance in Rs.	Para No.
01	37344	----	37344	Para No. 01
04	2640	---	2640	Para No. 02
Total	39984	--	39984	

The internal audit report has been prepared on the basis of the information / records furnished and made available by the Project Officer, Plant Protection Unit, Development Department, MSO Building, New Delhi- 110002 Further, the audit disclaims any responsibility for any mis-information and/or non-information on the part of Auditee.

Signature of IAO 
Name of IAO :- DEWAN CHAND

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(CURRENT AUDIT REPORT)
2012-15

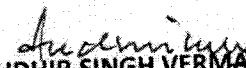
PARA No. 1 Irregular payment of LTC amounting to Rs. 8,509/-.

(Ref. Audit Memo No. 7 dated 16.02.2016)

As per guidelines on Air Travel on LTC issued by Ministry of Finance, Govt. of India's O.M. No. 19024/1/2009-E.IV dated 16.09.2010, Air tickets may be purchased directly from Airlines (at Booking Counters/Website of Airlines) or by utilizing the services of Authorized Travel Agents viz. M/s Balmer Lawrie & Company, M/s Ashok Travels & Tours and IRCTC. It has again been reiterated vide DOPT OM No. 31011/7/2014-Estt.(A-IV) dated 28th November, 2014 and vide OM no. 31011/3/2014-Estt.(A-IV) dated 26th September, 2014 and OM No. F.No. 31011/3/2015-Estt. (A-IV) dated 1st April, 2015.

On scrutiny of LTC claim in respect of **Shri Jaipal Singh, JTA**, it is revealed that he availed LTC from Delhi to Srinagar and back for self for the Block Year 2010-13 extended upto December, 2014, w.e.f. 06.07.2014 to 10.07.2014. He performed his outward and inward journey by air by Spicejet Airlines. He booked his air ticket through **Via.Com**. His claim was restricted to rail fare and admitted vide bill no. LTC-88 dated 22.12.2014 for Rs 650/- . He was also paid EL encashment for 10 days amounting to Rs. 7,859/- vide bill no. LE-89 dated 06.01.2015. Since he purchased air tickets from an un-authorised travel agent i.e. **Via.com**, therefore, reimbursement of LTC claim amounting to Rs. 8,509/- (including EL encashment) made to **Sh. Jaipal Singh, JTA** was irregular.

In view of the above, recovery amounting to Rs. 8,509/- may be made from **Shri Jaipal Singh, JTA** under intimation to audit.


(SUDHIR SINGH VERMA)
IAO, Audit Party No. XV

(TEST AUDIT NOTE)

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TAN 1 Deficiencies in Stamps Account Register

(Ref. Audit Memo No. 6 dated 16.02.2016)

On scrutiny of Postage Stamps Register of the Unit, following shortcomings have been observed:

- (i) **Non-maintenance of Stamps Register:** As per para 90 (1) of the MOP 2003, "The despatcher will maintain an account of the postage stamps in the form given in Appendix 18 and the format specified in Appendix is given as under:

Date	Value of stamps			Balance at close of the day (Col 2+3+4)	Signature	
	In hand the day	Received during	Used during the day		Dispatcher	Section Officer
1	2	3	4	5	6	7

Whereas no such record is stated to have been maintained by the Unit, which is irregular. Unit is advised to maintained stamps register in the prescribed form and compliance be intimated to audit.

- (ii) **Non-verification of daily entries:** As per para 90 (2) of the MOP 2003, "The Section Officer will check the entries made in the register every day and append his signature with date in token of his having done so. He will also conduct surprise test checks of envelopes ready for despatch by post". Whereas no such column is being maintained in the Stamps Register, nor the daily entries are being verified and signed by the competent authority for its correctness. Further, no surprise check has been conducted by the competent authority, which is irregular. Unit is advised to comply with the provisions of the office procedure.

- (iii) **No month end summary of Stamp balance:** Month end summary of Stamps in hand has not been maintained in the register, which is irregular. Unit is advised to prepare month end summary of stamps and compliance be intimated to audit.

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TAN 2 Shortcomings in Service Book

(Ref. Audit Memo No. 8 dated 16.02.2016)

1. As per Leave Rule 27(1)& (4), " on entering the Government Service, 2.5 days per month earned leave, Earned Leave Account shall be credited for each completed calendar month from the date of joining to the immediately following 1st January/1st July, rounding up to the nearest full day." And as per Leave Rule 29(2(a) & (5) "on entering the Government Service, HPL shall be credited to HPL account at 5/3 days per month for each completed calendar month from the date of joining to the immediately following 1st January/1st July, rounding up to the nearest full day."

On scrutiny of Service Book of Smt. Krishna Devi, Non Peon, it is revealed that the official has been appointed at the post of Non Peon w.e.f. 19.11.2004. The leave account has been maintained from January 2005, instead of December 2004. The leave account of the official may be re-casted from the month of December 2004 under intimation to audit.

2. On scrutiny of service book of Smt. Sumitra, Non Peon, it is revealed that nomination papers for GPF/Gratuity, Details of family have not been placed in the service book.

B. GENERAL OBSERVATIONS:

- a. **Duplicate copy of the Service Book should be given to the Government servant-**
As per GFR 257(2) "The service book of a Government servant shall be maintained in duplicate. First copy shall be retained and maintained by the Head of the Office and second copy should be given to the Government servant for safe custody "within six months to the existing employees or within one month of the date of appointment to new appointees. In January each year, the Government servant shall hand over his copy of the Service Book to his office for updation. The office shall update and return it to the Government servant within thirty days of its receipt. In case of the Government servant lost his copy of the Service Book, it shall be replaced on payment of sum of Rs. 500.
- b. **Scrutiny of 10% of Service Book by the Head of Office-** As per GOI decision (1) being SR 199-the Head of Office is required to scrutinize at least 10 per cent of the Service Books maintained in an office by the authorized subordinate officer, every year, in order to ensure that they are maintained properly and accordingly to instructions.

- 2 23 10/c
- c. **Service Book to be shown to the official every year** – As per SR 202, the Service Book is required to be shown to the official every year and his signature obtained in token of his perusal.
 - d. **Home Town' declaration** under LTC Scheme to be kept in the Service Book- The declaration will be kept in the Service Book.
 - e. **Re-attestation** – The particulars of each government servant at the first page of service book should be re-attested after every five years with dated signature by the competent authority. But the same was not found in most of the service book.

Corrective action may please be taken to remove above deficiencies and compliance be shown to audit.

TAN 3 Stock register and Physical verification of Non-consumable and consumable stock.

(Ref. Audit Memo no. 9 dated 16.02.2016)

On scrutiny of stock registers of consumable and non-consumable register, following shortcomings have been observed:

- (a) **Physical verification not done:** Rule 192(1) and 192(2) of GFR 2005 stipulates that physical verification of Fixed Assets (Non-Consumable items) and consumable items should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register. On scrutiny of records, it has been observed that no physical verification of Non-consumable and consumable stock/goods and materials has ever been undertaken by the Unit.

Unit may conduct physical verification of fixed assets and consumable goods and material immediately and a certificate of verification along with its findings shall be recorded in the stock register and non-consumable items under intimation to audit.

TAN 4 Poor Enforcement of Insecticide Act.

Following detail with respect to enforcement of Insecticide Act, 1968 has been furnished by the Plant Protection Unit for the last three years.


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Details of Insecticide samples drawn during the year 2012-15

Year	Target	Sample drawn	Sample passed	Misbranded	Report awaited
2012-13	100	77	37	09	31
2013-14	100	98	84	05	09
2014-15	100	66	44	03	19

It is derived from the above table that less samples were drawn against the yearly target of 100 samples. There was considerable fall in collection of samples particularly in the year 2014-15 where only 66 samples were drawn against target of 100 samples. Department may furnish reasons for non achievement of targets and also make all out efforts to achieve prescribed targets. It is also revealed that reports/results awaited in 31 samples out of the 77 samples drawn in the year 2012-13, of 9 samples out of 98 sample drawn in the year 2013-14 and 19 samples out of 66 samples drawn in the year 2014-15. Department may initiate immediate action to get the report of samples which were drawn in the years 2012-13, 2013-14 and 2014-15 as considerable time has already been lapsed.


(SUDHIR SINGH VERMA)
IAO, Audit Party No. XV

PART II
CURRENT AUDIT REPORT
(2015-2020)

Audit Para No. 01 :- Over Payment of Transport Allowance.
(Audit Memo No.01 dated 27.01.2021).

As per Min. of Finance Office Memorandum No. 21(1)/97-E-II(B) dated 3/10/97, Transport Allowance is given to all employees to compensate the cost incurred on account of commuting between the place of residence and the place of duty. From 22/02/2002, this allowance is not admissible, if the Govt. employee is absent from the duty during full Calendar Month(s) due to leave training, tour etc. vide Min. of Fin. O.M. No 21(1)/97/E-II(B) dated 22/02/2002.

On scrutiny of Attendance Registers/Bio Metric attendance record, & Pay Bill Registers of officer/officials for the audit period 2015-16 to 2019-20, it revealed that the following officials had been paid Transport Allowance during absence from duty for the period of leave exceeding full month for which they were not entitled for, as per detail given below:-

S.No.	Name and Designation	Leave Period (Full Month)	Transport Allowance (Rs.)	Total Recovery
1.	Krishna Devi, Non-Peon	06/2016	3600	7380
		07/2016	3780	
2.	Munna Lal, Non-Peon	01/2017	3780	3780
3.	Somvir Arya, STA	10/2017	7560	22680
		11/2017	7560	
		12/2017	7560	
4	Naval Kumar, UDC	12/2015	3504	3504
Total Recoverable Amount				37344

Further, it has also been observed that the Bio Metric Attendance Reports as well as Manual Attendance Reports have not been supervised by the HOO on monthly basis causing overpayment of Pay and Allowances which is irregular and serious lapse on the part of Head of Institute.

The HOO may arrange to recover the amount of Overpayment made on a/c of transport allowance from the above mentioned officials & deposit the same into Govt. A/c after due verification of record under intimation to audit.

Other similar cases, if any may also be verified at your level and action be taken accordingly under intimation to the audit.

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**Audit Para No. 02 :- Short recovery of UTGEIS Subscription of 'Group B' Employees.
(Audit Memo No.04 dated 27.01.2021).**

In pursuance of the recommendations of the 6th pay commission, vide notification no GSR 622(e) dated 29-08-2008 issued by Ministry of Finance, and subsequent classification of posts vide notification No.605 dated 9th April 2009 issued by DOPT as published in Gazette of Government of India regarding reclassification of officials from Group C to Group 'B'.

During the test check of Pay Bill Registers maintained by the Office of the Plant Protection Unit, Development Department, GNCT, Delhi for the audit period it has been noticed that the UTGEIS subscription of Sh. Somvir Arya, Agronomist, Grade pay Rs.5400- (group 'B' employees) who are placed in PB-II has not been deducted at the enhanced rate of Rs.60/- w.e.f. 01.01.2010 to 30.04.2017 thus the short deducted amount of Rs.2640- for the said period or from the date of his promotion to the post of Group B till 30.04.2017 whichever is less may be deducted from his salary.

The HOO may arrange to recover the short deducted amount of UTEGIS from the above official and deposit the same into Govt. Account after due verification of facts and figures under intimation to audit. Further, clear entries may also be recording in the Service Book of the official with Form-13.

Other similar case may also be verified at your level and action be taken accordingly.

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Audit Para No. 03 :- Non-maintaining of mandatory records for regulation of various type of claims etc. (Audit Memo No.05 dated 28.01.2021).

During test check of record for the audit period 2015-16 to 2019-20, it has been observed/informed that the following records are not being maintained in the office in order to regulate the claims:-

- 1. **Tuition Fee /Children education allowance Register:-** Children Education Allowance is applicable to all govt employees for reimbursement of expenditure incurred on the education of school going children from Nursery to 12th standard on certain conditions for first two surviving children with some other ceilings. To watch the entitlement/eligibility and authentication of claims, such record should be maintained. The record maintained does not serve the purpose being it contains only the name, amount and bill no. vide which the claim was reimbursed. Hence, the same may be maintained as per parameter to regulate the claim.
- 2. **LTC Register:** - CCS (LTC) Rules permits govt. employees to avail LTC (Home Town/All India) after continuous service of one year on the date of journey performed by him or his family members with reimbursement of expenditure incurred as per eligibility/entitlement and such other conditions. There is provision of LTC advance and 10 days leave encashment to incur the expenditure involved on such journey. To keep instant watch on such claims and to avoid any unauthorized/overpayment, LTC Register should be maintained as per requirement to regulate it in the light of TA on Tour/LTC Rules.

In absence of the above mandatory record, the genuineness of claim/accuracy of claim cannot be authenticated and there is chance of over payment/unauthorized payment/delayed payment etc..Further, the following record/Register has also not found maintained in the office:-

- 1. **Non Maintenance of record for Annual Maintenance Contract:-** It has been observed that no record/register has been maintained to watch the validity of CMC/AMCs of various Machinery and equipments except the record available in the file of concerned items which is irregular and chances of expiry of AMCs are there from time to time as there are so many items under the annual maintenance contract for smooth functioning of the office. Due to non maintenance of One consolidate register to watch the AMC validity, the expiry of AMC of any item cause undue financial burden on the Institute with hurdles in the smooth functioning of the department.
- 2. **Non maintenance of Property Register:-** It has been informed that no property Register has been maintained in compliance of provisions which is irregular as each and every department have their property record with details of each item of property with their source of receipt, cost and other related information to watch life span of items, their condemnation etc.

The HOO may arrange to get all the above mandatory records maintained in compliance of the related provisions on the basis of facts and figures. The compliance of the same may be shown to next audit.



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**Audit Para No. 04:- Wasteful expenditure on bio metric system of attendance and non-monitoring of punctuality.
(Audit Memo No.06 dated 29.01.2021).**


As per Administrative Reform department, GNCT of Delhi office order No. F.16/2/14/AR/4719-4878 dated 03.04.2014, observation of Punctuality is to be ensured and provision for bio metric system of attendance was introduced to keep a check on punctuality of the staff working in the offices of Delhi Government.

During the test check of attendance record in the office of the Plant Protection unit, Development Department, Govt. Of Delhi, it has been observed that the department had installed Biometric Attendance system in order to ensure punctuality in pursuance of above order since long back with existing practice of marking attendance manually in the attendance register.

Further, In spite of installation of Bio Metric attendance machine no related reports/record provided to audit and it seems that the officers as well as officials are not complying with the instructions of AR Department and not marking their attendance through Bio Metric system. It has also been observed that the Bio Metric Attendance Reports as well as Manual Attendance Reports have not been supervised by the HOO/HOD which is irregular and serious lapse on the part of Head of Institute.

In absence of proper attendance record, the cases of overpayment of Pay and Allowances cannot be denied the audit is unable to work out the overpayment on account of transport allowance or pay and allowances in reference to spell of their leave period.

The HOO may take necessary steps to ensure compliance of directive from Administrative Reform Department, Govt. of Delhi on punctuality drive and monthly bio metric attendance report should be generated with proper supervision of attendance record and recovery of pay and allowance may be effected on the basis thereof.



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Audit Para No.05:- Non Production of Record.
(Reference Audit Memo no. 07 dt. 03.02.2021).

During the course of audit for the audit period 2015-2020, the following records have not been provided to audit for scrutiny:-

A copy of notification for formation of Registration Committee and appointment of Licensing Officer not provided along with the following information:-

- A). Regarding registration of insecticides:-
- (i) Year wise total number of application received for registration of Insecticides.
 - (ii) Number of the certificates of registration of Insecticides Issued.
 - i). Provisional
 - ii). Final
 - (iii) Total number of application rejected.
 - (iv). Total number of appeal received against rejected application and outcome thereof.
- B). Regarding issue of new license/ renewal of License to manufacture insecticides:-
- (i) Total number of application received for grant of new license/ renewal of License to manufacture insecticides
 - (ii) Number of license issued to manufacture insecticides.
 - (iii) Total number of application rejected.
 - (iv). Total number of appeal received against rejected application and outcome thereof.
- C). Regarding grant of license to sell, stock or distribute insecticides:-
- (i) Application for the grant of license to sell, stock or distribute insecticides.
 - (ii) Number of license issued to sell, stock or distribute insecticides
 - (iii) Number of application rejected.
 - (iv) Number of appeal received against rejected application and outcome thereof.
- D). Regarding grant of license to stock and use restricted insecticides:-
- (i) Total number of application for grant of license to stock and use restricted insecticides for commercial pest control operation.
 - (ii) Number of license issued.
 - (iii) Number of application rejected.
 - (iv) Number of appeal received against rejected application and outcome thereof.
 - (v) Number of application received for renewal of license.

Non production of records is a serious matter and therefore if any irregularity / discrepancy are found in the records not produced to audit at any stage by any agency, the whole responsibility will lie on the concerned Head of Department and which is serious lapse on the part of Head of institution.

The HOO may get the above said record traced or maintained and compliance may be shown to next audit.

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(DEWAN CHAND)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO.XI

**Test Audit Note
2019-20**

**TAN NO.01 :- Irregularities in maintenance of Service Books.
(Reference Audit Memo No. 02 dated 27-01-2021).**

During the test check of Service books maintained by the office of the Plant Protection Unit, Development Department, MSO Building, I.P.Estate, New Delhi, the following irregularities have been noticed :-

S.No.	Name (Mr./Ms./Mrs.)	Remarks
1.	Satya Braham, ARS	Local address not mentioned on the bio date page. All Nomination forms and Form-3(Detail of Family) are required to be submitted afresh. Leave account not maintained after 31.12.2018.
2.	Dhoom Singh, PPA	Leave account not maintained after 30.06.2019. All Nomination forms and Form-3(Detail of Family) are required to be submitted afresh. Service verification entry at page 26 from 01.07.2015 to 30.06.2016 found unsigned.
3.	Manoj Kumar, Tech. Asstt.	All Nomination forms and Form-3(Detail of Family) are required to be submitted afresh. Leave account after 31.12.2019 not maintained. Service verification entry from 01.07.2010 to 31.12.2012 at page no. 27 found unsigned.
4.	Sumitra, Non-Peon	Leave account not maintained after 31.12.2018. No nomination forms & Form-3 found in service book.
5.	Munna Lal, Filled Man	All Nomination forms and Form-3(Detail of Family) are required to be submitted afresh. Leave sanction entries at page no. 7 of service book found unsigned and pay fixation entry at page no. 20 also found unsigned.

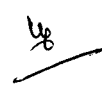
In addition to above, as per Rule -257 of GFR, the service book of all the Government servants should be maintained in duplicate. One copy should be retained and maintained by the H.O.O. and the second copy should be given to the Govt. Servant for safe custody. In January every year, the Govt. Servant shall hand over his/her copy to his/her office for up-dating which should be returned within 30 days of its receipt.

As per Rule, the Service Book of the officials/officers, who have completed 18 years of regular service or left five years of service before retirement, will be verified by the PAO concerned and service verification certificate issued by the PAO, will be pasted on the service book. The following officers/officials, who have completed 18 years of service or left 5 years of service, but their service book not got verified by PAO:-

S.	Name of Employee	Designation	DOB	DOA	DOR
1.	Munna Lal	F.M	01.08.1963	28.01.1984	31.07.2023
2.	Satya Bhrahm,	ARS	09.02.1964	11.11.1991	29.02.2024

As per DOPT O.M. No. Z-20025/9/2014-Estt. (AL) dated 3rd November, 2014, all the department may ensure that the Aadhar Number of all the Govt. employees should be recorded in his S/Book but it has been observed that Aadhaar Number has not been recorded in any of the service book. Further, GPF Account No./PAN No. may also be recorded in the Service Book. Recent photo of all the officials required to be pasted on bio data page of Service Book duly attested by the HOO.

The HOO may complied with the provisions for maintenance of service books and complete all the service books under intimation to audit.



**TAN NO. 02 : - Shortcomings in maintenance of Pay Bill Registers.
(Reference Audit Memo No. 03 dated 27-01-2021).**

During the test check of Pay Bill Registers maintained in the office of Plant Protection Unit, Development Department, 11th Floor, MSO Building, I.P.Estate, New Delhi-2, for the audit period 2015-16 to 2019-20, the following irregularities have been noticed:-

1. The mandatory page counting certificate not found recorded in any of the PBR's, which is irregular. Needful be done and shown to the audit.
2. The mandatory information's /details of the employees (which was required to be written on the upper part of each page) were also not found filled up completely in any of the PBR's. Apart from the name, Date of Joining, and other details like pay scales (Basic pay and grade pay), address of government accommodation and details of loan/advances/refunds installments numbers etc were not written in the PBR's.
3. PBR should be maintained in the prescribed format duly completed with all information asked for in the format including bills No. date, and amount etc. and on monthly basis duly verified by the DDO/HOS for correctness of entries which has not been done.
4. Past information of the employees who are transferred in, to this unit were neither recorded in the PBR, from their LPC's (which is later on required for income tax purposes etc) nor the LPC found pasted in the PBR and also those employees were transferred out, from this unit to another unit the same were not recorded in the PBR, which is irregular.
5. Gross total of emoluments not found worked out for the purpose of calculation of Income Tax which is irregular and serious lapse on the part of DDO.
6. All the entries recorded in PBR should be attested by the DDO for its correctness which were not done. Cuttings/overwriting made in the Pay Bill Register were not attested by the DDO.
7. GAR-18 (Abstract of pay bills) not found completed and attested by the DDO which is also irregular.

The DDO/HOO may arrange to get the above irregularities removed and ensure completion and maintenance of PBR as per provisions under intimation to audit.

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