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**DIRECTORATE OF AUDIT  
GOVT. OF NCT DELHI  
DELHI SECRETARIAT,  
NEW DELHI – 110002**

**Sub:- Audit Report of Assistant Soil Chemist, Bawana Road, Barwala, Delhi for the period 2016-20**

**INTRODUCTION:-**

The I.A.R on the accounts of Assistant Soil Chemist, Bawana Road, Barwala, Delhi for the period 2016-20 for the period 2016-20 was conducted by the field Audit party No. X comprising of Sh. Ajay Kumar Chandna, IAO, Sh. Amit Kumar Sinha, AAO and Sh. Sukhbir Singh, UDC. The Audit was conducted during the period from 07/08/2020, 10/08/2020 & 15/09/2020 to 21/09/2020. This was the internal audit.

**AIMS AND OBJECTIVES:-**

The main activities of the Department is providing & productivity of Agriculture Extension Programme to the farmers for their better return. Accordingly, this scheme is having one soil Testing Laboratory at Barwala Delhi for the purpose of testing work of soil and water samples to find out the fertility status and adopting measures for its improvement. Further, the testing charges are also taken from the General category farms as per prevailing testing charges whereas testing of soil and water samples is free of cost in respect of SC& ST Farmers.

**HOO/DDO's/CASHIERS:-**

POST	NAME OF THE OFFICER	PERIOD
HOO	Sh. A.P. Saini, Project Officer (IADP)	01.04.16 to 31.03.20
DDO	Sh. Yogendra Singh, Agronomist Sh. A P Saini, Project Officer (IADP)	01.04.16 to 31.01.20 01.02.20 to 31.03.20
Cashier	Shri Amit Dabas, Jr. Asstt. Shri YasPal Singh, TA Shri Ravinder Chauhan Shri Devendra Kumar, EA	01.04.16 to 26.09.16 26.09.16 to 15.01.16 15.11.16 to 08.03.17 08.03.17 to till date

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**Budget Allocation & Expenditure for the year 2016-20**

(Amount in Rs. )

Financial Year	Budget		Expenditure	
	Plan	Non-Plan	Plan	Non-Plan
2016-17	NIL	2760000	NIL	1936780
2017-18	NIL	3640000	NIL	2318340
2018-19	NIL	3550000	NIL	2765586
2019-20	NIL	3850000	NIL	2283743

**Statutory Audit:-**

The Statutory audit of the Assistant Soil Chemist, Bawana Road, Barwala, Delhi was conducted upto 2012-13 by AG (Audit), Delhi but the report was not provide to audit.

**Vacancy Statement:-**

S.No.	Name of Post	No. of Posts Sanctioned	Filled	Vacant
1	Group A	NIL	NIL	NIL
2	Group B	01	NIL	01
3	Group C	04	02	02


**Maintenance of Records:-**

The maintenance of records of Assistant Soil Chemist, Bawana Road, Barwala, Delhi for the period 2016-20 was found satisfactory subject to observations made in current audit report and in test audit note.

**Old Audit report :-**

(A) There were 10 audit para's outstanding in the previous audit report. The Department has submitted reply of old paras. Hence, no para has been settled.

S. No.	Year	Total Para's	Para Settled	Para no. of settled para's	Outstanding Para's with para No.
1	1977-93	01	NIL	NIL	1,
2	1993-96	08	NIL	NIL	2, 3, 4,5,6, 7, 8 & 9
3	2013-16	01	01	Para No. 10	NIL
<b>TOTAL</b>		<b>10</b>	<b>01</b>	<b>01</b>	<b>09</b>



(B) Details of Old Recovery:- NIL

S.No.	Year	Para No.	Outstanding recovery	Settled	Remaining O/S Recovery
1	2013-16	10	3431/-	3431/-	NIL

(C) Current Audit Report :-

Details of Current Recovery (Audit period 2016-20):- 1350/-

The internal audit report has been prepared on the basis of information furnished and made available by the Assistant Soil Chemist, Bawana Road, Barwala, Delhi for the period 2016-20, disclaims any responsibility for any misinformation and/ or non-information on the part of auditee.

  
(Ajay Kr. Chandna)  
Inspecting Audit Officer  
Audit Party No.X

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**PART-I**  
**Old Audit Report**

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Para 7 Stock Register of 1982-83

While scrutinizing the stock register, the following irregularities/shortcomings were noticed:-

Para 6

(a) Infructuous expenditure in Purchase of chemicals

The following chemicals were purchase during 3/90 (1979-80), but the same had not been ~~utilized~~ utilized at all except Hydrochloric Acid and of 1/93. (stock register for 1983-84 was not made available):-

(3)

~~Page No. 1/2~~ Page No. 3

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The following records were not produced to audit, the same be produced at the time of next audit:-

1. Register of Undisbursed Pay. & Acc.
2. Liability Register.
3. Service Books. Movement Register. Property Register.
4. Annual store return to show how much capital is locked up in the store.
5. Register for watching the progress of expenditure.

Area Area

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PART-II

AUDIT REPORT ON ACCOUNT OF ASSTT. SOIL CHEMIST, BAWALA  
DELHI FOR THE YEAR 1993-96.

Para No. 4 (Ref. Memo No. 9 dt. 9-7-96)

Sub; Permanent Advance.

While carrying out the test audit check for the year 1993-96, it had been observed that Rs.35/- permanent advance had been at the disposal of the office. But this sum has never been utilized by the office during the audit period. It appears that this money is not needed for the office. This money is sanctioned to meet the emergent & unforeseen expenditure. This money should be recouped at least twice in a month. It is therefore advised either this money be utilised or may be surrendered to the Govt. under the proper orders of competent authority and the sum be deposited in the bank under the appropriate head of account to avoid of misuse of Govt. money.

Para No. 2 (Ref. memo No. 8 dt. 8-7-96)

Sub; Service Books.

On going through the various service Books the following observations were made:-

(A) The service verification has not been made of the following officials for the period under mentioned against their names.

1. (1) Sh.Prem Sagar, T.A. 2.7.83 to 31.7.83  
1.2.92 to 31.3.96
- (2) Sh.Sant Lal, T.A. 1.3.82 to 31.3.86  
1.1.91 to 31.3.93  
1.9.93 to 31.3.96
- (3) Sh.Hemant Kr., L.D.C. 4.8.94 to 31.3.96
- (4) Sh.Bikram Singh, V.M.O. 1.4.88 to 31.3.96
- (5) Sh.Indraj Singh, Peon 1.4.91 to 31.3.96
- (6) Sh.Deshraj, Driver 1.2.94 to 31.3.96

(B) Photographs of following officials were not affixed on service books while it is necessary w.e.f. 1.4.76

- (1) Sh.Prem Sagar, T.A.
- (2) Sh.Sant Lal, T.A.

(C) Nominations of the following officials were not found in service book.

- (1) Sh.Prem Sagar, T.A. GPF/OGEIS/DCRS Name of family members
- (2) Sh.Sant Lal, T.A. -do-
- (3) Sh.Hemant Kr., L.D.C. -do-
- (4) Sh.Bikram Singh, V.M.O. -do-
- (5) Sh.Indraj Singh, Peon -do-
- (6) Sh.Deshraj, Driver -do-

*Settled on the basis of reply submitted by 10/11/16*

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Para No. 5 (Ref. memo No.10 dt.9.7.96)  
Sub: Stores.

While scrutinising the records of stores, the following short comings & irregularities were noticed:-

- (1) Physical verification was not done under the audit period e.i. 1993-96. As per rule 116(1) of GFR, a physical verification of all stores shall be made atleast once in every year. Physical verification of all stores be done by HOO/DDO & result thereof be intimated to the audit.
- (2) Rule 124(2) of GFR says that subject to any sp. rules as orders applicable to any particular department stores, which are reported to be obsolete/surplus as unserviceable may be declared as such in accordance with the procedure laid down in rule 124(1) & ordered to be disposed of by the authorities, who are competent, but no action was taken for write off the unserviceables/surplus/obsolete under the audit period. The list of unserviceable/surplus/obsolete articles has not been supplied to the audit till date. All the stock register be reviewed & list be prepared of unserviceable/surplus/obsolete items for write off. Action in the matter be taken under intimation to the audit.
- (3) Non-consumable items were found entered in the consumable register. A few examples are given below:-

<u>S.No.</u>	<u>Name of the articles</u>	<u>Page No.</u>
1)	Buckets	7
2)	Beaker	26
3)	Container 20 ltr.	96
4)	Jug (Plastic)	34
5)	Towels	35
6)	Tumbler	40
7)	Waste Buckets	37

The following consumable items were found entered in the Non consumable register. A few examples are given below:-

<u>S.No.</u>	<u>Name of the articles</u>	<u>Page No.</u>
1)	Stationary	159
2)	Typist Papers	157
3)	Rifles	163 & 164
4)	Toilet Soap	173
5)	Power Vim	175

The above mentioned items be transferred to their respective register & all other stock registers to be checked thoroughly & similar action be taken compliance be shown to the audit.

- (4) The balances of non-consumable articles were reduced showing articles as used/issued. The balances of non-consumable articles may not be reduced unless the same are got written off under order from the competent authority. The balance & reduced should be restored to the original numbers till they are got written off under the rules, as a few examples are given below:-

<u>S.No.</u>	<u>Items</u>	<u>Page No.</u>
1)	Locks	2
2)	Plastic cane	29
3)	Buckets	31



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<u>S.No.</u>	<u>Items</u>	<u>Page No.</u>
4)	Brief case	177
5)	Emergency light	178

All the discrepancies pointed out be reactified under intimation to the audit.

Para No. 6 (Ref. memo No. 2 dt. 5.7.96)

Sub: Contingencies.

On scrutinising the contingent bills/vouchers the following irregularities were found.

- (A) Purchase files, quotations files & tender files were not produced for audit, in absence of these files purchases made vide various bills/vouchers could not be verified properly either the said files be produced or clarifications/regularisation be made under intimation to audit.
- (B) Sub-Vouchers for the year 1993-94, 94-95 & 95-96 were not cancelled while rule 109 of receipt and payment rule 1983 requires every sub-voucher must be duly cancelled by means of rubber stamp of by an endorsement in red ink across the ~~the~~ vouchers, the cancellation being initialled by the officer authorised to draw the contingent bills of the office. The cancellation and destruction of sub-vouchers be made under intimation to audit.
- (C) Certificate regarding "Goods received in good conditions" has not been made on sub-vouchers/bills this be made under intimation to audit.
- (D) Codel formalities certificates were not given on the body of the bill.
- (E) It was observed that many vouchers are claimed in the name of supplier in contingent bills but payment has been received by the officer/staff members, which is irregular, wither clarifications be made ~~and~~ or receipt be obtained from supplier under intimation to audit.
- (F) Receipt for the following payment were not stamped:
- (1) Rs. 30560/- M/s J.S. Enterprises (CB-131 dt. 31.3.95)
  - (2) Rs. 96257/- -do- -do-
  - (3) Rs. 40554/- M/s Pran Motor Workshop (CB-126 dt. 29.3.95)
- Above receipt be stamped under intimation to audit.
- (G) Stock entries have not been made of the following bills.
- (1) CB-111 dt. 31.3.96
  - (2) CB-109 -do-
  - (3) CB-113 -do-

Compliance be made of above all irregularities under intimation to audit.

(7) Case No. 7  
Para No. 8 (Ref. memo No. 6) dt. 8-7-96.  
Sub: Cash Book.

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While carrying out the test audit check for the year 1993-1996, the following irregularities had been observed:-

1. No detail of undisbursed amount had been given in the cash book which is irregular.
2. Certificate of physical verification of cash book ~~was not~~ had not been recorded in the cash book and wherever is given, was ~~not~~ not on prescribed ~~rules~~ <sup>form</sup> under receipt and payment rules.
3. As per rule every entry needs to be signed by the D.D.O. as and where transaction accrued. But the entry had not been signed in the cash Book w.e.f. 6.1.94 onwards.
4. Receipt side entries of cash book w.e.f. 9.2.95 to 28.2.95 could not be verified due to non-production of record.
5. No sufficient space had been left at the close of the months.
6. Totals had not been checked other than the writer of the cash book. This is irregular.
7. Revenue stamps had not been affixed in most of the cases.

Some instances can be given as under:-

S.No.	Bill No. & Dt.	Amount of bill
1.	114 dt. 14.12.94	Rs. 197/-
2.	109 dt. 14.12.94	Rs. 3247/-

Other cases of the same nature may also be reviewed. The needful as above may be done under intimation to audit.

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Ref. No. (Ref. No. 7) dt. 8.7.96.

Sub: PBR

The following discrepancies has been noticed which carrying out the test audit check for the year 1993-96:-

1. Columns on the top of the PBR were incomplete on particulars of the employee had not been given as per columns prescribed in the PBR.
2. Recovery of loans and advances had not been carried out from the previous year under proper attestation of the DDO resulting one cannot ascertain whether the advance taken had been fully recovered or not. This should be done under intimation to audit.
3. No. Alphabetically index had been prepared in the PBR.

PBR

4. No page counting certificate had been given in the PBR.
5. No abstract at the last of the PBR had been filled up. This may be done and compliance be shown to audit.
6. No recovery had been taken watched as column number of instalments recovered had not been filled in the space provided on the top of deduction side of cash book. Some example can be quoted as under:-

S.No.	Name of official	Kind of recovery	Amount of Period recovery
1.	Sh. Des Raj, Driver	GPF	Rs. 200/-p.m. 5/95
2.	Sh. Sant Lal, T.A.	GPF	Rs. 250/-p.m. 11/95
3.	Sh. Bikram Singh, VMO	GPF	Rs. 300/-p.m. 3/95
4.	Sh. Hemant Kumar, LDC	Festival advance	Rs. 60/-p.m. 3/95

This is quite irregular. The needful may be done and compliance be shown to audit. This is serious lapse on the part of cashier as well as DDO.

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Para No. # (Ref. Para No. 1)

Dated: 10-1-96

Sub: Non Production of records.

The following records were not produced before the audit.

1. Issue registers.
2. Contingent central register.
3. Telephone register.
4. Service postage A/c register.
5. T.A. claim register.
6. Medical bill register.
7. L.T.C. register.
8. Quotation register.
9. Log book with POL A/c register /vehicle records.
10. Register of undisbursement pay & allowances.
11. Latest audit report of DACR.
12. Register of loan & advances.
13. Annual store returns showing capital locked up in the store.
14. Liability register.
15. Purchase files.
16. Spouse Information in/0.
  - (1) Sh. Vijay Singh, Asst
  - (2) Sh. Sant Lal, TA
  - (3) Sh. Des Raj, Driver
  - (4) Sh. Indraj Singh, Peon

*S.K. Dogra*  
 ( S.K.DOGRA ) 10/1/96  
 I.A.O.  
 AUDIT PARTY NO.V  
 Govt. of Delhi,  
 Dte. of Audit.

*Received two copies  
 of the Audit report after  
 discussion.*

*D. D. O.*  
 D. D. O. 10-1-96  
 Asstt. Soil Chemist,  
 Barwala, Delhi.

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Part-II  
CURRENT AUDIT REPORT

**PARA-1**

**Subject: Recovery amounting to Rs. 3431/- on account of irregular pay-fixation.  
(Memo. No. 5 dated 10.11.2016)**

As per M/o Finance, GOI, OM No. 1/1/2008-IC dated 25.01.09 which reads as – "In the case of calculation of increments under the revised pay structure, paise should be ignored, but any amount of a rupee or more should be rounded off to the next multiple of 10 but on test check of the service book of the officials of the Asstt. Soil Chemist, it has been observed that incorrect increment amount was allowed to Sh. Prem Sagar, Technical Asstt. while rounding off the increment amount to the next multiple of 10:-

Period	Pay to be fixed as suggested by the audit	Pay fixed after granting annual increment by the department	Recovery to be made of Pay+DA+HRA
31/08/2008	13610 + 4200	13610 + 4200	
01/09/2008	14150 + 4600	14150 + 4600	
Grant of 2 <sup>nd</sup> MACP			
01/09/2008	14700 + 4800	14720 + 4800	(20+3.2+6)x4 =117 (20+4.4+6)x6 =182
(Grant of 3 <sup>rd</sup> MACP)			
01/07/2009	15290 + 4800	15310 + 4800	(20+5.4+6)x6 =188 (20+7+6)x6 =198
01/07/2010	15900 + 4800	15920 + 4800	(20+9+6)x6 =210 (20+10.2+6)x6 =217
01/07/2011	16530 + 4800	16550 + 4800	(20+11.6+6)x6 =226 (20+13+6)x6 =234
01/07/2012	17170 + 4800	17190 + 4800	(20+14.4+6)x6 =242 (20+16+6)x6 =252
01/07/2013	17830 + 4800	17850 + 4800	(20+18+6)x6 =264 (20+20+6)x6 =276
01/07/2014	18510 + 4800	18530 + 4800	(20+21.4+6)x6 =284 (20+22.6+6)x6 =292
01/07/2015 to 30.11.2015	19210 + 4800	19230 + 4800	(20+23.8+6)x5 =249
		<b>TOTAL</b>	<b>3431/-</b>

Hence above irregularities in pay fixation in respect of Sh. Prem Sagar, Technical Assistant, may be checked and re-fixation may be done after due verification of records and necessary recoveries amounting to Rs. 3431/- may be made under intimation to the audit. Further, all such similar cases may be reviewed by the department at its own level.

*A.K. Khurana*  
11.11.16  
(A.K.KHURANA)

Inspecting Audit Officer. Audit Party No. XVIII

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TAN No. 01 (Memo No. 04 dated 07.11.2016)

**Sub: Poor Functioning & Initiative of Asstt. Soil Chemist with regard to Soil & Water testing**

The Asstt. Soil Chemist being in-charge of the Soil Testing Lab and Water Testing Unit fixes the targets for collection of soil and water samples for being tested in the lab for agriculture purpose. Scrutiny of the records relating to the targets fixed by ASC with regard to the numbers of soil & water samples to be tests for the period 2013-16 revealed as under:-

Period	Type of Samples	Target Fixed	Achievement	%age of Achievement
2013-14	Soil Sample	800	467	58.38%
	Water Sample	50	24	48%
2014-15	Soil Sample	750	502	67%
	Water Sample	50	20	40%
2015-16	Soil Sample	800	173	21.63%
	Water Sample	50	59	118%

Examination of the above data revealed that achievement of targets with regard to testing of soil samples & water samples has been decreasing continuously from year to year. Hence, not only ASC had failed in generating revenue in the form of receipts on account of charges for sample testing of Soil & Water but also defeated the very purpose for which unit had been created. It is advised by the audit that the efforts may be made to achieve the target.

*A.K. Khurana*

(A.K. KHURANA)

IAO

Audit Party No. XVIII

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**PART-II**

**Current Audit Report (2016-20)**

**Para No. 1 Short deduction of DGHS subscription amounting to Rs. 1350/-**

(Ref. audit memo No 07 dated 16.09.2019)

Vide Office Memorandum No. No.S.11011/11/2016-CGHS(P)/EHS dated 13.01.2017 Govt. of India, Ministry of Health and Family Welfare, the subscription of CGHS has been revised w.e.f. February 2017 due to revision of pay & allowances of Central Govt. Employees. DGHS vide OM No. F.25(III)/DGEHS/140/DHS/09/204078-204243 dated 02/05/2017 has also adopted the revision of DGEHS subscription w.e.f. 01.02.17. The rates of revised monthly CGHS/DGHS subscription w.e.f. 01.02.17 are as under:-

Sl. No.	Grade pay in 6th CPC	Pay matrix as per 7 <sup>th</sup> CPC	Subscription per month
1	1800 to 2800	Level 1 to 5	250
2	4200	Level 6	450
3	4600 to 6600	Level 7 to 11	650
4	7600 & above	Level 12 & above	1000

During the test check of PBR of Office of Assistant Soil Chemist, Bawana Road, Barwala, Delhi, it has been observed that DGEHS subscription in respect of following officers/officials have not been revised as per the above OM by the O/o Assistant Soil Chemist, Bawana Road, Barwala, Delhi. The detail of recovery of difference of DGEHS subscription to be made, from the following officers/officials have been given here under:-

S. No.	Name & Designation (Sh./Smt.)	Level as per 7 <sup>th</sup> Pay Commission	Rate of monthly DGHS subscription due	Monthly DGHS subscription actually recovered by the Asstt. Soil Chemist	Amount to be recovered for the month of Feb. 17 to April 17 (3 months)
1	Rahul Kumar, Tech. Assistant	Level 6	450	225	675
2	Yashpal Singh, Tech. Assistant	Level 6	450	225	675
<b>Total</b>					<b>1350/-</b>





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Necessary steps should be taken to recover an amount of Rs. 1350/- from above mentioned officers/officials towards difference of DGHS subscription, after due verification, under intimation to audit. Other similar type of cases may also be reviewed under intimation to audit.

**Para No. 2 Improper maintenance of Stock Register**  
(Ref. audit memo No. 10 dated 17.09.2020)

Rule 213(1) and 213(2) of GFR 2017 stipulates that physical verification of Fixed Assets (Non-Consumable items) and consumable goods & material should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register.

On scrutiny of the various Stock registers provided to Audit Party, it has been observed that no physical verification of consumable and Non-Consumable items as well as Consumable items was undertaken by the Assistant Soil Chemist, Bawana Road, Barwala, Delhi

**The following discrepancies have also been noticed:-**

- (a) Page counting certificate not recorded
- (b) The upper column of register kept blank
- (c) A number of cutting/overwriting made in the stock register has not been authenticated by the store officer/incharge.

Necessary step should be taken to rectify the above observation after due verification of record, under intimation to audit.

**Para No. 3 Non production of records**

(Ref. audit memo No. 1 dated 07.08.20, 10.08.20 & 15.09.20)

The following records/information not produced to audit.

1. Condemnation files/records
2. TR-V Stock
3. Spouse information

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**(Ajay Kumar Chandna)**  
Inspecting Audit Officer  
Audit Party No.X

**Test Audit Notes**

**TAN 1 Improper Maintenance of Cash Book**  
(Ref. No. audit memo No. 5 dated 15.09.2020)

As per Rule 13 (ii) of Receipt & Payment Rules, all monetary transactions should be entered in the cash book as soon as they occur and attested by the Head of the Office in token of check.

As per rule 13(iii) of Receipt & Payment rules, the Cash Book should be closed regularly and completely checked. The DDO should verify the totaling of the Cash Book or have this done by some responsible officer other than the writer of the Cash Book and initial is correct.

As per rule 13 (iv) of Receipt & Payment rules, at the end of each month, the DDO should verify the cash balance in the Cash Book and record a signed and dated certificate to that effect "Certified that Cash amounting to Rs.----- (Rupees ..... only) has been physically verified and found correct as per the balance recorded in the Cash Book."

During the test audit of Cash book of the Assistant Soil Cheist, Bawana Road, Barwala, Delhi for the period 2016-20 the following discrepancies have been noticed:-

1. A number of cutting/overwriting have been made in the cash book without attestation/authentication by the DDO.
2. Certificate required as per rule 13(iv) of R & P Rules at the end of the closing of each month has not been found attestation by the DDO.

Necessary steps should be taken to rectify the above observations under intimation to audit.

**TAN 2 Shortcomings in maintenance of Service Books**  
(Ref. audit memo No. 8 dated 17.09.2020)

During the scrutiny of Service Books & Leave Accounts, the following discrepancies have been noticed:-

- (A) Photo of the employee should be pasted and attested on the right hand side of the first page of Service Book. However, in the following case the same have not been found attested:-

(i) Sh. Rahul Kumar, Ext. Asstt.



(B) Verification and communication of qualifying service after 18 years of service

As per rule 32 of CCS (pension) Rules. Verification of service of the government servant should be done on completion of 18 years of qualifying service or 5 years before the date of retirement whichever is earlier and a certificate be issued in the prescribed form no. 24 to the official concerned. The said certificate has not been found pasted in the Service Book of following Officers/officials after verification of service from the concerned PAO.

(C) Entry of Aadhar Number has not been made in the service book of employees as per instruction circulated by the Pr. Secretary (Finance) Finance Deptt. GNCT of Delhi. Vide No. F3 (03) / 2015/T-1/Pr.AO/ 2025-26 dated 10.09.2015. It has further been advised that detail of Aadhar Number of employee in pension papers of the employees who are going to retire should invariably be made so as to enable the PAO to mention the details of Aadhar Number in pension payment orders.

(D) Discrepancies in maintenance of Leave Account:- The following discrepancy has been noticed in the leave account :

(i) There are a number of cutting, overwriting in the leave account register which has not been attested by the Competent Authority.

(ii) The leave account has not been updated/recorded in the service books of following staff:-

(a) Sh. Yashpal Singh, Tech. Asstt. upto 30.06.18

(b) Sh. Rahul Kumar, Ext. Asstt. upto 30.06.19

Necessary steps should be taken for proper maintenance of Service Books, under intimation to audit.



**TAN 3** **Improper maintenance of Pay Bill Register**  
(Ref. audit memo No 9 dated 17.09.2020)

2

During the test check of pay bill registers for the audit period 2016-20, the following shortcomings have been noticed:-

1. Page counting certificate has not been recorded in the PBR.
2. At the close of every financial year horizontal and vertical totals should be squared up. But on scrutiny of PBRs it was noticed that same were not done. Horizontal and vertical totals should be worked out and shown to next audit.
3. Upper Columns i.e. GPF/CPF details, Govt. Accommodation detail, Pay Scale, DNI, Service Verification, DOB etc. have not been filled in most cases.
4. A number of cutting/overwriting in the PBRs have not been authenticated by the DDO.
5. Past information from the LPCs of the employees who have been transferred to this office were not noted in the PBR, which is irregular.
6. Monthly entries of Pay & allowances entered in the PBRs have not been signed by DDO

Necessary steps should be taken to update the PBRs under intimation to audit.

**TAN 4** **Improper maintenance of Bill Registers**  
(Ref. audit memo No 11 dated 17.09.2020)

During the test check of bill registers for the audit period 2016-20, the following shortcomings have been noticed:-

1. A number of cutting/overwriting in the Bill register has not been authenticated by the DDO.
2. Most of the entries of Bill registers have not been signed by DDO.
3. The bill register is not maintained proper manner i.e. amount passed by PAO, Date of presentation at PAO, etc have not been recorded.

Necessary steps should be taken to update the Bill register under intimation to audit.



**TAN 5**

**Non adherence of Rule 59 of R&P Rules**  
(Ref. audit memo No. 12 dated 17.09.2020)

The rule 59 of Receipt and Payment Rules stipulates as follows:-

1. Every voucher must bear a pay order signed or initialed by the responsible disbursing officer, specifying the amount payable both in words and figures. All pay orders must be signed by hand and in ink.
2. All paid vouchers must be stamped 'paid' or so cancelled that they cannot be used a second time. Stamps affixed to vouchers must also be cancelled so that they may not be used again.
3. All sub-vouchers to bills must be cancelled in such a manner that they cannot be subsequently used for presenting fraudulent claims or other fraudulent purposes.

On scrutiny of the bills/records, it came to notice that the above rule was not followed.

Non adherence to above said rule may be elucidated to audit.

**TAN 6**

**Non adherence of Rule 154 of GFR 2017, while making the purchases**  
(Ref. audit memo No. 13 dated 17.09.2020)

The Rule 154 of GFR 2017 explains that the Purchase of goods upto the value of Rs. 25,000/- (Rupees Twenty Five Thousand only) on each occasion may be made without inviting quotations or bids on the basis of a certificate to be recorded by the competent authority in the following format:-

"I, \_\_\_\_\_, am personally satisfied that these goods purchased are of the requisite quality and specification and have been purchased from a reliable supplier at a reasonable price."

On scrutiny of the bills/records, it came to notice that the certificates as desired above are not recorded anywhere and the purchases have been made.

Non adherence to above said rules may be elucidated to audit.



**(Ajay Kumar Chandna)**  
**Inspecting Audit Officer**  
**Audit Party No.X**