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DIRECTORATE OF AUDIT  
GOVERNMENT OF N.C.T. OF DELHI  
4<sup>TH</sup> LEVEL, C- , DELHI SECTT,  
I.P. ESTATE, NEW DELHI-110002

Sub: - Internal Audit report on accounts of office of District & Sessions Judge, Patiala House Courts (Distt. New Delhi), Behind Lock up PHC, New Delhi for the financial year 2012-13 to 2015-16

INTRODUCTION

The accounts of office of the District & Sessions Judge, Patiala House Courts (Distt. New Delhi), Behind Lock up PHC, New Delhi were test audited by the Audit Party No- XXIII during the period 22-2-17 to 15-3-2017 (15 working days) comprising of Shri A.K. Bhatt, I.A.O. and Smt. Vidya Rani, AAO.

AIMS AND OBJECTIVES

The main activities of District & Sessions Judge, Patiala House Courts, New Delhi is judicial and provide justice to the parties coming for the same.

HOD/HOO/DDO/Cashier -

	Name & Designation	Period as date
H.O.D.	Sh. H. S. Sharma, District & Sessions Judge	Jan 2011 to October 2012
	Sh. I. S. Mehta, District & Sessions Judge	Jan. 2012 to December 2014
	Sh. Amar Nath, District & Sessions Judge	20.01.2015 till date
HOO/DDO	Sh. O. P. Saini, Special Judge CBI	March 2010 to 17 August 2011
	Ms. Anu Grover Baliga, Special Judge NDPS (Transferred)	18 August 2011 to 20 <sup>th</sup> August 2012
	SH. Harsih Dudani Special Judge of MACT Act (Transferred)	21 <sup>st</sup> August 2012 to 9 <sup>th</sup> March 2015
	Shri Vinay Kumar Gupta, DDO/A&SJ	10 <sup>th</sup> March 2015 to till date
Cashier	Shri M.R.M. Menon	Since 2010 till date

*for I. Bhatt*

Budget allocation and expenditure for the year 2012-16

PLAN			NON-PLAN	
Year	Budget Allotted	Actual Expenditure	Budget Allotted	Actual Expenditure
2012-13			191911000	186902540
2013-14	3300000	2860000	212942000	209845760
2014-15	1000000	299669	318165152	249350428
2015-16	500000	182803	591388961	377519730

Staff position as on 31/3/2016

S.No.	Designation	Sanctioned Post	Filled	Vacate
1	D&SJ	1	1	0
2	DHJS	19	19	0
3	DJS	18	18	0
4	APRO	1	1	0
5	AO(J)	4	4	0
6	AAO	1	1	0
7	Private Secretary	3	3	0
8	Sr. PA	16	16	0
9	Personal Assistant	67	67	0
10	Sr. Judicial Assistant	40	40	0
11	Judicial Assistant	35	35	0
12	Jr. Judicial Assistant	128	128	0
13	Driver	8	8	0
14	Peon	95	95	0
15	Process Server	5	5	0
	TOTAL	441	441	0

Statutory Audit

As informed by office of the District & Sessions Judge, Patiala House Courts (Distt. New Delhi), Behind Lock up PHC, New Delhi that the Audit of this court has been conducted by the AGCR up to the financial year 2014-15

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Maintenance of Records



The maintenance of records of the District & Sessions Judge, Patiala House Courts (Distt. New Delhi), Behind Lock up PHC, New Delhi was found satisfactory subject to observations made in the Current Audit Report and in Test Audit Notes.

Old Internal Audit Report

There were 8 Audit Paras and 1 Tan outstanding in District & Sessions Judge, Patiala House Courts (Distt. New Delhi), Behind Lock up PHC, New Delhi. Out of 8 paras + 1 Tan now 6 paras+1Tan are settled. Remaining 2 outstanding paras are included in the current audit report in Part-I (Old Audit Report).

S.N.	Year	Total paras	Para Settled	Para No. of para settled	outstanding Paras with para No.
1	2010-11	3	2	1,4	2
2	2011-12	5+1Tan	4+1Tan	1,2,3,5+1Tan	4
	Total	8+1Tan	6+1Tan		2 paras

The details of old recoveries are as under:

S. No.	Year	Para No	Brief of the Para's	Total amount	Amount recovered	Balance/Remarks
01.	2010-2011	1	Irregular payment of Rs. 147103 /-during the period of extraordinary leave	147103	147103	Competent authority has sanctioned Special Disability Leave for Accidental Injury as described in Rule 45 read with Rule 44 of

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						Swamy's leave Rules for 120 days w.e.f 23.6.2010 to 20.10.2010 & 3 days E.O.L. w.e.f. 21.10.2010 to 23.10.2010 instead of already sanctioned 123 days EOL. Hence, the amount of EOL has been recovered only for Rs.2214/-
02	2010-11	2	Income Tax Short deduction of Tax amounting to Rs. 11,124	11124	-	11124
03	2011-12	2	Recovery of family planning allowance	26950	26950	-
04	2011-12	3	Recovery of transport allowance	34482	34482	-
			Total	219659	208535	11124

*Praveen Bhatt*  
Signature of DAO

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Current Audit Report

During the course of current audit, 26 audit memos were issued. Out of these, 15 were record memos and remaining 11 were observations memos highlighting various irregularities. Memo. No. 24 settled on the spot as the deptt. sold the newspaper and remitted the money into govt. account & submitted the challan. Therefore, the remaining 10 memos have been converted into 06 paras (05 Paras +1 Non production of record) and 05 TAN.

Bifurcation of outstanding 6 paras (05 paras+1 Non Production of record) and 05 Tans)

Memo No.	Para No.	Brief	Outstanding paras	Outstanding Tans
21	1	Short recovery of subscription towards DGEHS	1	-
22	2	Short deduction of UTGEIS subscription	1	-
26	3	Outstanding amount of fine imposed by various courts of District New Delhi	1	-
27	4	Irregular payment of transport allowance	1	-
20	5.	Non adhering the Rule 151 of GFR	1	-
	Tan No.			
16	1	Deficiency in maintenance of service book	-	1
17	2	Shortcoming in Bill Register	-	1
19	4	Shortcoming in Pay Bill Register	-	1

*Amal Kumar*

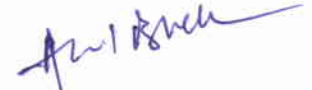
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23	6	Non physical verification of stock register	-	1
25	7	Irregularities in maintenance of cash book	-	1
		Total	5 Paras + 1 NPR	5 Tan

The details of current recoveries are as under:

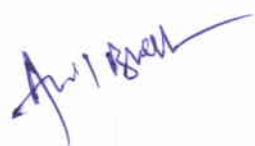
S.No.	Memo No.	Para No	Brief of the Para's	Total amount	Amount recovered	Balance
01.	21	1	Short recovery of subscription towards DGEHS	42275	-	42275
02.	22	2	Short deduction of UTGEIS	4620	-	4620
03	27	3	Irregular payment of transport allowance	39488	-	39488
			Total	86,383	-	86,383

The Internal Audit Report has been prepared on the basis of information/records furnished and made available by District & Sessions Judge, Patiala House Courts (Distt. New Delhi), for the period 2012-13 to 2015-16. The audit disclaims any responsibility for any misinformation and/or non-information on the part of Auditee.



(A.K. BHATT)

I.A.O., Audit Party No. XXIII



OLD Report Part-I

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Further, interest on Housing Loan and Long term Infrastructure Bond amounting Rs.1,50,000/- and Rs.20000/- respectively has been shown as proposed savings by the officer in his declaration. No documentary proofs found attached in this regard. Same may be shown to the audit. It has been seen that in Form 16 a rebate amounting to Rs. 1,50,000/- has been shown in Other Sections under Chapter VI-A as Interest on Self Higher Education Loan (Section 80 E) instead of Section 10, which does not seem in order and it requires rectification.

In addition to above, the officer has also shown Rs.5000/- as Interest on Deposits as his additional income, which has not been reflected in the Form 16. Resultantly, no tax calculated on such income. Tax amounting to Rs.1545/- (including cess) is recoverable from the officer now.

Hence, recovery amounting to Rs.8498/- (Rs.6953/-+Rs.1545/-) may be made from the officer concerned. Also if the Department does not show/produced the documentary proof i.e. for Interest on Housing/Loan (Rs.1,50,000/-) and Long Term Infrastructure Bond (Rs.20,000/-), the tax may be worked out accordingly by the District and recovered from the officer under intimation to audit.

Sh. J. R. Aryan, ASJ:

Page No. 1

The officer has declared Rs.10000/- as Interest on Deposits and Rs.1,08,000/- as Income from House Property in the Declaration Form of Proposed Savings submitted by him for the Financial Year 2010-11. However, in the Form 16, the District has reflected Rs.82000/- as Income from Other Sources instead of Rs.1,18,000/- (i.e. Income from other Sources Rs.10000/- and Income from House Property Rs.1,08,000/-).

As such, Rs. 36000/- (i.e. Rs.118000/- minus Rs.82000/-) is taxable income of Sh. Aryan. Tax amounting to Rs.11,124/- (including cess) may be recovered from the officer immediately.

After considering all the above-mentioned facts in their income Revised Form 16 may be issued to the concerned officer.

**Para 3 : Excess payment of Transport Allowance.**  
(Audit Memo. No.14 Dated 17.11.2011)

As per Rule, "An employee remains absent from duty for a full calendar month due to leave/training/tour/etc., then he/she is not admissible to draw the transport allowance for that calendar month".

During the test check of the PBR/Service Books, it has been observed that the transport allowance has been paid to some of the officials while they were on leave for full calendar months. Details are as under:

S. No.	Name & Designation	Period of leave (Nature of Leave)	Calendar months	Excess Payment (Rs.)
1.	Sh. Shambu Dutt, LDC	27.01.2011 to 10.03.2011 (Medical Leave)	1	870
2.	Sh. Rudraman Galani, Orderly	29.03.2010 to 15.05.2010 (EL)	1	810
3.	Ms. Pallavi Kumari, Peon	17.11.2009 to 15.05.2010 (Maternity leave)	5	-
4.	Ms. Manjeet Kaur, LDC	03.11.2009 to 02.05.2010 (Maternity Leave) 01.09.2010 to 28.05.2011 (CCL)	5 8	-
Total				1680

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S. No.	Name of the employee and designation	Period of leave	Amount of TA paid	Total amount to be recovered
1.	Ms Leelima Gigi, Steno	Feb'12 & March'12	@ 2528/- p.m.	Rs. 5,056/-
2.	Ms. Dhaneshwari, LDC	Dec'11 & diff. of DA for m/o Aug' & Sept'11	@ 2528/-P.m. & diff. of Rs. 112/-for 2 months	Rs. 2,752/-
3.	Ms. Rajni, Khashali, UDC	Oct'10 to April'11	@2320/-for 3 months & Rs.2416/-for 4 months	Rs. 16,624/-
4.	Ms. Priya Rayal shah, LDC	Dec'10 to May'11	Rs. 1450/- for 12/10, @1546/-p.m. for 1/11 to 4/11 & Rs.2416/-for 5/11	Rs. 10,050/-
			<b>TOTAL</b>	<b>Rs. 34,482/-</b>

*Recovery made*

Hence, Recovery of Rs.34,482/- may be made after due verification of record and compliance may be shown to audit. Other similar cases may be reviewed at your own level.

*Para No. 1*

**PARA NO. 04**

**Audit Memo No. 06 Dt.- 01-11-2012**

**Sub. Unserviceable Vehicles lying in the premises.**

During the course of test check, it has been noticed that the unserviceable vehicle No. DL-1C -F-4501 Ambassador & DL-1C-F-2406 Ambassador are lying in premises since 2011 but it has not been condemned till date.

Lying of unserviceable items get rusted and disposal cost decreases day by day as well as it occupies a space. An early appropriate action for condemnation of unserviceable vehicles may be taken by the deptt. under intimation to audit.



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PART-II

CURRENT AUDIT REPORT (2012-2016)

Para No. 1:-Short recovery of subscription towards DGEHS amounting to Rs. 42275/-

(Audit Memo No. 21 dated 1/3/2017)

The rate of subscription towards DGEHS has been revised w.e.f. 01.08.2010 vide Dte. of Health Services OM No. F.25 (III)/DGEHS/09/38850-55 dated 28.07.2010 and subsequent clarification vide letter No. 44413-18 dated 20.08.2010. The revised rates are shown below:

Grade Pay to the beneficiary	Subscription under DGEHS
Rs. 1650	Rs. 50
Rs. 1800, 1900, 2000, 2400 and 2800	Rs. 125
Rs. 4200	Rs. 225
Rs. 4600, 4800, 5400 and 6600	Rs. 325
Rs. 7600 and above	Rs. 500

On scrutiny of Pay Bill Registers, it is revealed that short recovery of subscription of DGEHS has been made in respect of following employees as detailed below:

Sr. No	Name of the Employee, Designation	Grade pay	Period	Amount due P.M	Amount recovered P.M	Amount of short recovery Total
1.	Ms. Geeta, JJA	2800/-	Nov. 2012 to Feb. 2017	Rs. 125/-	----	125*52=6500/
2..	Satheesh V, JJA	4200/-	Nov. 2013 to April 2016	Rs. 225/-	Rs. 125	100*30=3000/
3.	Kamla Devi, JJA	4200/-	Nov. 2013 to April 2016	Rs. 225/-	Rs. 125	100*30=3000/
4.	Sanjay Upreti, JJA	4200/-	March 2014 to April 2016	Rs. 225/-	Rs. 125	100*26=2600/
5.	Pradip Hansda, JJA	4200/	Jan. 2014 to April 2016	Rs. 225/-	Rs. 125	100*28=2800/
6.	Manjeet Kaur, JJA	4200/	Oct. 2013 to April 2016	Rs. 225/-	Rs. 125	100*31=3100/
7.	Vipul Bansal, JJA	4200/	Jan. 2014 to April 2016	Rs. 225/-	Rs. 125	100*28=2800/
8	Suresh Kumar, JJA S/o Raj Kr.	4200/	Feb. 2014 to April 2016	Rs. 225/-	Rs. 125	100*27=2700/
9	Inder Singh, JJA	4200/	July. 2014 to April 2016	Rs. 225/-	Rs. 125	100*22=2200/

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10	Ishwar Kumar, JJA	4200/	April. 2014 to April 2016	Rs. 225/-	Rs. 125	100*25=2500/-
11	Rakesh Kumar, Orderly	2000/	Sep. 2012 to Dec. 2014	Rs. 125/-	Rs. 50	75*28=2100/-
12	Rudraman Galami, Orderly	2000/-	Jan. 2011 to Sep. 2013	Rs. 125/-	Rs. 50	75*33=2475/-
13	Bhim Bahadur	2000/	Nov. 2012 to Feb. 2017	Rs. 125/-	—	125*52=6500/-
					Total	42275/-

The aforesaid short recovery of subscription towards DGEHS amounting to Rs. 42275/- may be made from the concerned employees and compliance may be shown to audit.

**Para No. 2:-Short deduction of UTGEIS subscription amounting to Rs. 4620 /- from Group 'D' employees placed in PB-1 with Grade Pay of Rs. 2000/-**  
(Audit Memo No. 22 dated 1/3/2017)

The rate of subscription to the erstwhile Group-'D' employees placed in PB-1 with grade pay of Rs. 2000 and classified as Group 'C' is at Rs. 30 per month w.e.f. January 2011 onwards vide GOI, Ministry of Finance, Department of Expenditure OM No. 7(1)/EV/2008 dated 10.09.2010.

During test check of PBR for the audit period, it has been noticed that the UTGEIS subscription for Group'D' employees placed in PB-1 has not been deducted at the enhanced rate of Rs. 30/-. The details are given below:-

S.No.	Name & Designation	Grade Pay (Rs.)	Period	Amount deducted (Rs.) P.M	Amount to be deducted (Rs.)	Amount short recovered (Rs.)
1	Sh. Rakesh Kumar, Peon	2000	Jan. 2011 to Dec. 2013	Rs. 15	Rs. 30	Rs.15*36=540/-
2	Sh. Jai Kumar, Peon	2000	Jan. 2011 to Dec. 2012	Rs. 15	Rs. 30	Rs.15*24=360/-
3	Sh. Gilbert Dung, Peon	2000	Jan. 2011 to Dec. 2012	Rs. 15	Rs. 30	Rs.15*24=360/-
4.	Anil Kumar, Pr.	2000	Jan. 2011 to	Rs. 15	Rs. 30	Rs.15*48=720/-

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	Server		Dec. 2014			
5	Roshni Veena, Peon	2000	March 2012 to Dec. 2012	Rs. 10	Rs. 30	Rs.20*10=200/-
6	Balinder Singh, Peon	2000	March 2012 to Dec. 2012	Rs. 10	Rs. 30	Rs.20*10=200/-
7	Eka, Peon	2000	March 2012 to Dec. 2012	Rs. 10	Rs. 30	Rs.20*10=200/-
8	Monotosh Bhui, Peon	2000	March 2012 to Dec. 2012	Rs. 10	Rs. 30	Rs.20*10=200/-
9	Abhinav, Peon	2000	March 2012 to Dec. 2012	Rs. 10	Rs. 30	Rs.20*10=200/-
10	Madhvi Sharma, Peon	2000	March 2012 to Dec. 2012	Rs. 10	Rs. 30	Rs.20*10=200/-
11	Arvind Kumar, Peon	2000	Jan. 2011 to Dec. 2012	---	Rs. 30	Rs.30*24=720/-
12	Arun Kumar Sahoo, Peon	2000	Jan. 2011 to Dec. 2012	Rs. 15	Rs. 30	Rs.15*24=360/-
13	Tara Prasad Thapa, Peon	2000	Jan. 2011 to Dec. 2012	Rs. 15	Rs. 30	Rs.15*24=360/-
					Total	Rs. 4620/-

The recovery of short deduction of Rs. 4620/- towards UTEGIS in respect of above employees be made after due verification and compliance may be shown to audit.

Para No. 3:- Outstanding amount of fine to the tune of Rs.4,34,51079.5  
(Audit Memo No. 26 dated 7/3/2017)

As per information made available to the audit, it has been observed that fine amounting to Rs.4,34,51079.5 were imposed by various courts of District New Delhi is still outstanding for financial year 2015-16. Out of this amount of Rs. 4,34,51,079.5 Rs. 3,7983634.5 pertains to financial year 2014-15 and Rs. 92,40,300 pertains to the current balance of financial year 2015-

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16. Para No. 4(2010-11) and Para No. 1(2011-12) has been taken as fresh and previous outstanding amount has been included in this para. The details are as under:-

Period	Fine imposed (Rs.)	Fine realized (Rs.)	Current balance	Previous balance as on 31.3.2015	Previous recovery	Write off	Outstanding balance (Rs.)
2015-16	65838245	58246245	9240300	37983634.5	1975700	1797155	43451079.5

Sincere efforts may be made to realize the outstanding amount of fine of Rs.4,34,51,079.5/- and compliance may be shown to audit.

**Para No. 4 Irregular payment of Transport Allowance amounting to Rs. 39488/-**  
(Audit Memo No. 27 dated 8/3/2017)

As per M.F., O.M. No. 21(1)/97-E.II(B) dated 03.10.1997, 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. The allowance is not admissible to employees who have not been provided with the facility of Government transport. **From 22.02.2002, this allowance will not be admissible if a Government employee is absent from duty full calendar month (s) due to leave, training, tour etc. vide M.F. OM. 21(1)/97-E.II(B) dated 22.02.2002.**

During the course of scrutiny of the Pay Bill Register for the years 2012-13 to 2015-16, it has been observed that transport allowance had been paid who was absent from duty for full calendar month.

S. No.	Name & Designation	Grade Pay	Pd. of Leave	Transport allowance given for absence of a full calendar month	Recovery of transport allowance
1	Ms. Kamlambika, P.A.	2400	M.L. 02.1.2012 to 9.4.2012	Feb, March (2 months)	2640x2=5280
2	Sh. Dalip Singh Hinwar, P.A.	4600	M.L. 21.1.2014 to 19.3.2014	Feb (1 month)	3200x1=3200

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3.	Veena Satewal, Sr. Judicial Assistant	4600	CCL 1.3.2016 to 31.3.2016	March (1 month)	3600x1=3600
4.	Mukesh Kumar, Jr. Judicial Assistant	2800	E.L. 1.9.2015 to 30.11.2015	September, October, November (3 months)	3504x3=10512
5.	Aas Mohd., Peon	1900	M.L. 22.2.2012 to 10.5.2012	March, April (2 months)	2640x2=5280
6.	Nek Ram, Peon	1900	M.L. 2.1.2014to 4.3.2014	Feb. (1 month)	1200x1=1200
7.	Amit Kumar, Peon	2400	M.L. 25.3.2015 to 28.6.2015	April, May (2months)	3408x2=6816
8.	Anish, Peon	2000	M.L. 4.4.2016 to 9.6.2016	May (1 month)	3600x1=3600
				Total	Rs.39,488

The recovery of short deduction of Rs. 39,488/- towards Transport allowance in respect of above employees be made after due verification and compliance may be shown to audit.

Para. 5- Not adhering the Rule 151 Limited Tender Enquiry of GFR  
(Audit Memo No. 20 dated 1/3/2017)

During test audit it has been observed that the Department has not observed the procedure in those cases in which the purchase of goods are more than Rs. 1,00,000/- Under Rule 151 of GFR this method may be adopted when estimated value of the goods is to be procured more than Rs 1 lac and upto Rupees 25 lakhs. Under this Rule the number of supplier firms should be more than three. Further web based publicity should be given for limited tenders. Efforts should be made to identify a higher number of approved suppliers to obtain more responsive bids on competitive basis. Some such instances are given below when codal formalities are not adhered by the department under Rule 151 of GFR when the purchases are more than Rs.1,00,000/- . No web based publicity should be given in this case.

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S.No.	Detailed countersigned contingent bill & Date	Sub voucher No.	Amount (Rs.)
1.		229	Rs. 1,05,000/- (Drawn on Abstract bill No. 854 dated 15/2/2013)
	961 dated 30/3/2013	261	Rs. 1,36,953/-
2.		189	Rs. 150,000/- (drawn on Abstract bill No. 745 dated 3/12/2013)
	1057 dated 19/3/2014	262	Rs. 1,50,000/-
3.		239	Rs. 100000/- (drawn on abstract bill No. 957 dated 5/2/2015)
	1110 dated 30/3/2015	283	Rs. 213055/-

Department is directed to adhere the rules 151 of GFR when purchases of goods are more than Rs. 1,00,000/- and regularize the above expenditure

PARA NO. 6:-Non Production of Records.

The under mentioned records have not been produced to Audit and hence these records may be produced to next audit.

- (1) LTC Register
- (2) Medical Register
- (3) Service Postage stamps account
- (4) TR-5 Register
- (5) Spouse information
- (6) Liveries Register
- (7) Tuition fee Register Register of undisbursed pay & allowances

(A.K. BHATT)

I.A.O., Audit Party No. XXIII

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PART-III

Tan No1 Deficiency in maintenance of Service Book

(Audit Memo No. 16 dated 28/2/2017)

During test check of the service book, following irregularities were noticed:-

- (i) 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.
- (ii) Entries in Service Book and attestation- Under SR 199, every step in a Government servant's official career must be recorded in his service book and each entry must be attested by the Head of Office who should ensure that all entries are duly made.
- (iii) Nomination for different purposes- A nomination is a legal document or declaration made by a Government servant conferring the right to receive any amount due to him from the Government in the event of his death before receiving that amount. Settlement of the claim to the nominee becomes easier and quicker. In the absence of a valid nomination, the procedural formalities have to be observed by the claimant in obtaining a legal heir certificate, etc, and there is a consequential delay.  
Hence, it is the responsibility of every Government servant to ensure that he submits the Nomination wherever prescribed and keeps the same up to date. Nominations on account of Retirement/Death Gratuity, GPF, UTGEIS, Details of family members should be obtained from each and every government employee, after acceptance of competent authority, the entries of the same should be made in the Service Book of the concerned official, but this has not been done in most of the Service Book. Moreover, in the following cases, nominations have not been pasted in the Service Book e.g.
- (iv) Inspection 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 and initial them in a token of having done so in order to ensure that they are maintained properly and accordingly to instructions.
- (v) 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.
- (vi) Annual verification of services-Under GFR 257, the Head of Office should ensure that verification of services of the Government servants under his control is carried out annually in order to ensure the correctness of the entries with reference to actual facts and record a certificate to that effect.
- (vii) 'Home Town' declaration under LTC Scheme to be kept in the Service Book-

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HOO/DDO is advised that rectifications of the above irregularities may be made and shown to audit.

Tan No. 2:- Shortcomings in Bill Register

(Audit Memo No. 17 dated 28/2/2017)

On scrutiny of Bill Registers for the years from 2012-16 following shortcomings have been observed:

1. Page counting certificate has not been recorded on the first of the any of the register.
2. Blank Col. 4- Particulars of every bill presented to PAO need to be entered at Col. 2 of the bill register and its net amount in Col. 3. Further, these entries must be attested by the DDO at Col-4 at the time of signing the bill and before presentation to PAO. But, it was noticed that during 2011-14, all entries were found unsigned by the DDO, which is irregular. Entries in the bill register without attestation by the DDO have no authenticity and in absence of proper attestation, figures of the bills presented to PAO can be changed at any stage and possibility of error cannot be ruled out. Elucidate reasons.
3. Blank Col- 5,6,7, 8 and 9- Col. 5,6,7,8 and 9 should be completed under the signature of DDO so as to check the actual amount admitted/passed by the PAO office and timely receipt of cheque, but the same has never been completed/signed by the DDO in respect of any of the financial year under audit period, which is irregular.
4. Blank Col 12- Col. 10,11 and 12 of the bill register indicate the cheque no./date received against the bill present to the PAO and which must be attested by the DDO in Col. 12 at the time of making necessary entry into the Cash Book. But these columns were found blank, which is irregular. Reasons for not signing against Col. No. 10 and 11 by DDO may be furnished to audit.
5. Blank Col. 13, 14 and 15- Col. 13, 14 and 15 meant to keep a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period not filled, which is irregular.
6. Cutting and Overwritings- There were number of cutting and overwriting in the Bill register, but these cuttings and over-writings have not been attested by the DDO, which is irregular.
7. ECS details has not been mentioned in the Bill Register.

HOO/DDO is advised that rectifications of the above irregularities may be made and shown to audit.

Tan No. 3- Shortcomings in Pay Bill Register (GAR-17 & GAR-18)

(Audit Memo No. 19 dated 28/2/2017)

During test-check of PBR, following irregularities were noticed:

1. Incomplete personal information – The mandatory information/details of the officials (which was required to be written on the upper part of each page) were also not found filled completely in any of the PBRs. Apart from the name, DoI and GPF No, the other details like Pay-band, Grade-Pay, address, DOB, DOJ, DOS, details of loan/advances/refunds, etc were not recorded in the PBRs, which is incorrect.

*Amal Ghosh*



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2. Incomplete pay-scales – In majority of cases, pay scales are not written in the PBR.
3. Register unchecked – Entries in the PBR have not been checked and initialled by the competent authority for its correctness.
4. Incomplete particulars of advances – Details of loan/advances/refunds, etc are not recorded in many cases.
5. Cutting & Overwriting – Numerous cutting and overwriting noticed in the PBRs. were not attested by the competent authority, in any of the PBRs maintained by the office.
6. No page counting certificate – The mandatory page counting certificate not recorded in any of the PBRs.
7. GAR-18 not filled GAR-18 (Abstract of the pay bills)- Abstract of bills were not found recorded in any of the PBR. Entries were not found checked and initialled by the competent authority for its correctness.

Rectifications of the above irregularities may be made and shown to audit.

Tan No. 4- Stock register and Physical verification of Non-consumable and consumable stock.

(Audit Memo No. 23 dated 6/3/2017)

1. Physical verification was 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 been undertaken for the year 2012-2016 by the Department.
2. Balance reduced to nil: In the non-consumable register, balance is shown as nil, which is not correct. Quantity of Non-consumable items are reduced only in case where item is condemned. Otherwise only location/place of installation of items is to be recorded in the register.
3. Condemnation of items were not carried out since long: It has been observed on scrutiny of stock register that most of the items recorded in the stock register outlived their lives and lying in the premises in non workable conditions. These items require to be condemned for a long period of time. Process of condemnation of unserviceable items be expedited as these items losing their residual value fast.
4. Page counting certificate at the first page of the register have not been recorded.

Deptt. 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 which are recorded wrongly in the consumable register may be rectified under intimation to audit.

*Amal Deb*

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Tan No. 5- Irregularities in maintenance of Cash Book  
(Audit Memo No. 25 dated 6/3/2017)

On scrutiny of cash book for the year 2012-16, it has been observed that fine imposed by the Court is entered in the subsidiary cash book but not entered in the main cash book. As per receipt and payment Rule, all monetary transactions should be entered in the cash book as soon as they occurred and no transaction shall be left out of account for any reason. This is violation of rules. These monetary transactions should be entered in the cash book. Following irregularities were noticed during the scrutiny of the cash book.

1. Certificate of Physical verification of cash certificate was not recorded. As per Rule 13 (4) of Receipt & Payment Rules, 1983 provides that at end of each month, the Head of Office should verify the cash balance in Cash-book and record a signed and dated certificate to that effect.

2. Paid vouchers- Sub-voucher retained by the disbursing officers are required to be marked "Paid & cancelled" immediately after entries made in the contingent register but it has been observed that no voucher has been cancelled after making the payment and no voucher has been signed by the DDO.

3. Erasures/overwriting- An overwriting of an entry once made in the Cash-book is strictly prohibited. It has been observed that corrections have been made in the Cash book but entries were not initial by the Head of Office on every such correction.

4. Non-attestation of entries: It has been observed that all the entries receipt side as well as of payment side have not been attested in the cash book by the DDO

These discrepancies may please be rectified and compliance be shown to audit.

*A.K. Bhatt*

(A.K. BHATT)

I.A.O., Audit Party No. XXIII