

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

No.F.1/Audit/IAR/PAO-10/1223/2204-05

Dated: 27-2-17

To,

The Secretary,  
Department of Weight & Measurement,  
Govt of NCT of Delhi,  
Vikas Bhawan,  
I.P.Estate, New Delhi.

Sub:- IAR in respect of Department of Weight & Measurement, Govt. of NCT of Delhi, Vikas Bhawan, I.P.Estate, New Delhi for the period 2015-16.

Sir,

I am directed to forward herewith a copy of the internal Audit Report in respect of Department of Weight & Measurement, Govt. of NCT of Delhi, Vikas Bhawan, I.P.Estate New Delhi for the period 2015-16 containing 06 paras + 04 Tans with the recovery of Rs. 2300/-

It is requested to direct the officer concerned to take immediate action for settlement of all audit paras under intimation to this Directorate.

Yours faithfully

Encl:-As above.

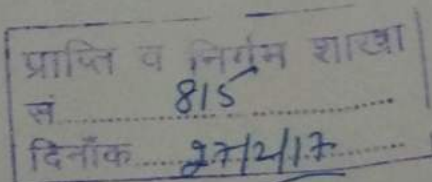
(VED PARKASH)  
Sr.Accounts Officer(Audit)

No.F.1/Audit/IAR/PAO-10/1223/

Dated:

Copy forwarded to the Head of Office, Department of Weight & Measurement, Govt. of NCT of Delhi, Vikas Bhawan, I.P.Estate, New Delhi alongwith the copy of IAR, with the request to take appropriate action in view of the shortcoming pointed out in the audit report and send the compliance of all audit paras supported with duly attested documentary proof within 30 days from the date of receipt of this letter. Recoveries if any, may be made on priority basis.

(VED PARKASH)  
Sr. Accounts Officer (Audit)  
Tel.No.23392280



(70) 19/12 29/12

**DIRECTORATE OF AUDIT, GOVT. OF NCT OF DELHI**  
**4<sup>th</sup> LEVEL, 'C' WING, DELHI SECTT,**  
**I.P.ESTATE, NEW DELHI - 110002**

**Internal Audit Report of**

Deptt. Of Weights & Measurements New Delhi 02, DDO Code: 064001

**for the period 2015-16**

**INTRODUCTION**

The internal audit on the accounts of Deptt. Of Weights & Measurements New Delhi 02 DDO Code: 064001, for the period 2015-16 was conducted by field Audit Party No. IV comprising of Mrs. B. Vijaya Lakshmi, IAO, Mrs. Shivani Mehta, AAO and Sh. Naveen Kashyap, UDC. The audit was conducted during 10 working days w.e.f. 17.01.17 to 31.01.17. The statutory audit has been done up to 2013-14.

**AIMS AND OBJECTIVES**

Deptt. Of Weights & Measurements New Delhi 02 is the regulatory functions/activities mainly in regard to regular inspection/prosecution in the market against unscrupulous traders, verification and stamping of weight and measures, weighing and measuring instruments and calibration of Auto Rickshaw and Taxi fare meters, special drives organized by checking of petrol pumps/fare price shops/LPG distributors and kerosene oil depot etc. The department has nine zones under its control.

The following officers/officials have held the charge of the respective posts as listed below:-

**Head of Department :**

S.No	Name & Design (Sh/Smt)	Period
1	Sajjan Singh Yadav, Secy	25.02.14 to 22.04.15
2	Vijay Kumar, Secy	22.04.15 to 30.06.15
3	Sanjeev Khirwar, Secy	30.06.15 to 09.03.16
4	S.S Ghonkrokta, Secy	09.03.16 to 17.04.16
5	Amjad Tank, Secy	18.04.16 to 29.08.16
6	K.C Meena, Secy	30.08.16 to Till date

**Head of Office:**

S.No	Name & Design (Sh/Smt)	Period
1	Praveer Jain (Asstt. Controller)	2015-16

*Praveer Jain*



(19)

DRAWING & DISBURSING OFFICER (DDO):

S.No	Name & Desgn (Sh/Smt)	Period
1	Buddhi Ram. AAO	2015-16 to 31.08.16
2	Meena Vasishth. AAO	01.09.16 to till date

CASHIER:

S.No	Name & Desgn (Sh/Smt)	Period
1	Paramjeet Kaur. Gr II (DASS)	2015-16 to 24.05.16
2	Neelam Satija. Gr.II(DASS)	25.05.2016 to 24.10.16
3	Pawan Dabas. Gr.IV(DASS)	25.10.16 to 30.12.16
4	Usha Rani. Gr.III (DASS)	01.01.17 to till date

Budget Allocation and expenditure for the year 2015-16

Year	Budget Allotted (Plan)	Budget Allotted (Non Plan)	Plan (Expenditure)	Non plan (expenditure)
2015-16	8000000	52745000	529372	49661391

*Subh*

(18) 17/12 27/12

VACANCY POSITION

**WEIGHTS AND MEASURES DEPARTMENT**  
**SANCTIONED, FILLED AND VACANCY POSITION**

S.No.	Date of Joining	Name of the officers/officials	Designation	Posted at	Sanctioned Post	Filled Post	Vacant Post
1	12.05.15	Sh. Prashand K. Panda	Controller	H.Q.	1	1	0
2	Vacant	Vacant	Dy. Director	Vacant	1	0	1
3	04.10.13	Sh. Pravir Jain	Assistant Controller	H.Q.	2	2	0
	01.06.15	Sh. Shalesh Kumar		H.Q.			
4	01.01.14	Smt. Renu Kalra	Superintendent	H.Q.	1	1	0
5	30.11.15	Sh. R.P. Tripathi	Gr-I (DASS) Insp	West, New Delhi	11	7	4
	28.12.15	Sh. C.P. Sugatha Kumar		East, North East			
	18.12.15	Sh. Radhey Shyam		North, Central			
	08.06.16	Sh. Ashwani Kumar		South, South West			
	02.01.17	Sh. S.K. Bhowmic		South, South West			
	25.01.2017	Sh. Mahesh Kr. Negi		Under Posting			
	18.12.15	Sh. Shourya Vir Singh		North West			
6	Vacant	Vacant	Statistical Officer	Vacant	1	0	1
7	01.09.16	Smt. Meena Vashist	A.A.O	H.Q.	1	1	0
8	24.05.16	Smt. Neelam Satija	Head Clerk (Gr. II)	H.Q.	1	1	0
9	24.05.16	Sh. Girish Sexana	Head Clerk (Gr. II)/Insp.	South	12	8	4
	14.07.16	Sh. Suraj Sikri		North			
	14.07.16	Sh. Yash Pal		West			



(17)

16/11/2016

	6	Choudhary					
	26.05.1			Central			
	6	Smt. Raj Rani Bhagat					
	02.12.1			North West			
	6	Sh. Naveen Joshi					
	15.12.1			West			
	6	Sh. Deepak Kumar					
	30.12.1			Central			
	6	Sh. M.M. Srivastava					
	11.01.1			H.Q.			
	7	Sh. Rakesh Kumar	Head Clerk (Gr.II)				
10	10.11.1						
	6	Sh. Naresh Kumar	Statistical Assistant	H.Q.	2	1	1
11	24.05.1		Gr.III(DASS)/Insp.	West	34	16	18
	6	Smt. Santosh Verma					
		Sh. Surender Singh		New Delhi			
	19.10.1	Sh. Dharmendra Sharma		Central			
	6						
	24.05.1	Sh. Amit Kumar		East			
	6						
	24.05.1	Sh. Tek Chand		South			
	6						
	24.05.1	Sh. Murugan P.		South			
	6						
	24.05.1	Sh. Ashwani Kumar		South West			
	6						
	24.05.1	Sh. Satya Kumar		North West			
	6						
	24.05.1	Sh. Bhagwati Prasad		North West			
	6						
	24.05.1	Sh. Manoj Kumar Debnath		North East			
	6						
	24.05.1	Sh. Dalip Kumar		New Delhi			
	6						
	16.12.1	Sh. Rambir Singh		North East			
	6						
	16.12.1	Sh. Ajay Kumar Ojha		South West			
	6						
	16.12.1	Sh. Ajay Singh Rana		North East			
	6						
	16.12.1	Sh. Beerbhan Singh		East			
	6						
	16.12.1	Sh. Parveen Kumar Goyal		North West			
	6						
	16.12.1		Gr.III(DASS)/UDC				
12	6	Smt. Usha Kalra		H.Q.	4	2	2
		Sh. Govind Ram		H.Q.			
13	02.01.1						
	7	Smt. Pravesh Arya	Stenographer	H.Q.	4	1	3

D. K. Singh

16
15/12
25/12

14	Ex-cadre	Sh. Ravinder Kumar	J.M.A	South West/TMU Lab	5	4	1
		Sh. M.B. Meena		West			
		Sh. Krishan Kumar		North/Lab TMU			
		Sh. Sudershan Khosla		North West/Lab TMU			
15	01.09.16	Sh. Anoop Singh Rawat	Gr. IV/L D.C	H.Q.	15	5	10
	01.09.16	Sh. Anil Kumar		South West			
	01.09.16	Sh. Subhash		North East			
	01.09.16	Ms. Anajali		H.Q.			
		Mrs. Seema Kashyap		H.Q.			
16	Non Transferable	Sh. Narander	Driver	H.Q.	7	4	3
		Sh. Gulab Singh		South West			
		Sh. Prem Bisht		H.Q.			
		Sh. Arun Lakhera		H.Q.			
17		Sh. K.C. Meena	Motor Cycle Messenger	H.Q.	1	1	0
18	Ex-cadre	S.D. Manjhi	Mannual Assistant	South	26	13	13
		Hayat Singh		West			
		P.S. Giri		South West			
		Kuldeep Singh		South West			
		Ramanand		East			
		Surender Pal		Calibration			
		Ghanshyam Sharma		Central			
		Kamal Jeet		North - West/TMU			
		Girish Chand		North			
		Munna Jha		North East			
		Lalan Mehto		New Delhi			
		Ramanand Mehto		North West/TMU			
		Kuldev Jha		North West			
19	Non Transferable	Sh. Rajender Paswan	Peon	H.Q.	5	1	4
20		Smt. Kiranwati	Peon-cum-chowkidar	H.Q.	1	1	0
21		Sh. Sohan Lal	Cycle/Messenger	H.Q.	1	1	0

*Subil*



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14/12/2016

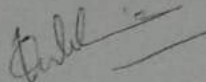
22	Sh. Nathu Ram	Chowkidar	West	12	4	8
	Sh. Phool Kanwar		South West			
	Sh. Birbal Ram		South			
	Sh. Shamif Dev Manjhi		North West			
23	Sh. Ram Avtar	Sweeper	H.Q.	1	1	0
Total				149	76	73

Birla

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13/c

Maintenance of Records :

The maintenance of records of Department of Weights & Measurements New Delhi 02 i.r.o the audit period 2015-16 was found satisfactory, subject to observations made in current audit report.

  
(B. VijayaLakshmi)  
AO/Internal Audit Officer  
Audit Part No. IV



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22/6  
(21)

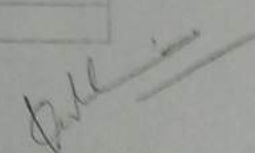
Old Audit Report Part - I

There were 16 audit paras outstanding, the auditee unit has shown compliance of 02 paras are settled and 11 paras are taken as fresh. Remaining 03 paras are still pending and have been incorporated with current audit report.

S.No.	Year	Total Para's	Para Settled	Para no. of Settled Para's	Outstanding Para's with para No
1.	1978-79	01	01	33	0
2.	1997-99	03	03	66,72,74	0
3.	2008-09	03	01	01	02,03
4.	2009-10	02	02	01,03	0
5.	2010-12	02	01	04	03
6.	2012-13	03	03	06,07,08	0
7.	2013-15	02	02	02,03	0
	<b>TOTAL</b>	<b>16</b>	<b>13</b>		<b>03</b>

DETAILS OF OLD RECOVERY - NIL

S.No.	Year	Total old recovery	Amount recovered/settled		Balance against (Amount Parawise)	Recovery Paras in Rs.
			Para No.	Amount		
1	0	0	0	0		0

  
(B. VijayaLakshmi )  
AO/Internal Audit Officer  
Audit Party No. IV

part - I old report (12)

21/11/12

Non-recording of closing balance certificate at the end of the month.  
As referred in Rule 13 (iii) & (iv) of Receipts & Payments Rules, the cash book should be closed regularly and completely checked. The Head of Office/DDO should verify the totaling of the cash book or have this done by some responsible subordinate other than the writer of the cash book and initial it as correct. At the end of each month, Head of Office should verify the cash balance in the cash book and record a signed and dated certificate to that effect. During the test check of the cash books of the different zones, it is found that the Zonal Officers have not verified the cash balance in the cash book as no certificates are found recorded in most of the cash books. It is also noticed that the cash books in most of the zones are not closed the end of the month even in some cases it not closed at the end of the financial year.

6. Cuttings and overwriting are not attested.  
As referred in Rule 13 (vi) of Receipt & Payment Rules, an erasure or over-writing of an entry made in the cash book is strictly prohibited. If a mistake is discovered, it should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. The HOO/DDO should initial every such correction and invariably date his/her initials. During the test check of cash books of different zones, it is found that cutting & overwriting are made in the cashbooks are not checked and initialed by the concern Zonal Officers.

Higher authority of department may give the direction to the concern Zonal Officers to rectify the above referred lapses and keep a regular vigil that the observations made by the audit are strictly followed.

Para No. 2 : Computerization of Department.  
(Audit Memo No.4 Dated 01.01.10)

para - 1  
Para (1)

Computerization project of the department along with its different zones was undertaken in the year 2007-08 which costs approximately Rs 65,00,000 - to the department. As pointed out during the last audit of the Delhi Government, the modules of "Personnel Management System", "Equipment Management System", "Material Management System" and "System Administration" were not properly utilized by the department. After going through the records it is found that some modules which exist in the system but these are not being utilized by the department so far, while the computerization was done in August 2008. For example detail of some functions, exist in modules, but are not in use, is given below:-

1. Notices & challans are still being issued manually.
2. Recording of inspections & their analysis.
3. Data related to court case pending in court of Metropolitan Magistrate and other superior port.



- (11) 18/1/10 20/1/10 27
4. Data base of composition of cases for offences under different sections of the Act & Rule.
  5. Data base of regular market inspection including weight bridge/petrol pumps/LPG storage
  6. Complaints & grievances of consumer related to department.
  7. Legal reports such as cases compounded, cases compounded business category wise, case sent to the court inspector wise, etc

Full utilization of these modules will not only help the department to assess its performance at a glance but it will also help in the proper utilization of the huge fund which has been invested by the department for this purpose. Therefore, necessary steps may be taken by the higher authority for putting full use of the available modules.

Para No.3(A): Non-utilization of motor cycle bearing registration number DNI-2254  
(Audit Memo No.6 Dated 01.01.10)

Para 2

P-33

During the test check of the records and information provided by the department in connection with the available vehicles, it is noticed that a motor cycle bearing registration number DNI-2254 is lying unused with the department since the year 2006. As per the information provided by the department the vehicle was purchased in the year 1989. However, the registration certificate and stock entry record of the vehicle was not made available to the audit.

Reasons for non-utilization of the above referred vehicle since 2006 may be stated to the audit. In case, the said vehicle has reached the specified kilometer/lifespan, as referred in the Schedule-VII of the Delegation of Financial Powers Rules, this vehicle may be declared as condemned, only after obtaining a certificate from the workshop of Transport Department of Government of Delhi as the vehicle is losing its monetary value day by day.

It is also suggested that the condemned declared vehicle should not be lying outside/inside the office building without any care for a long period as it may result in theft of various parts of such vehicles and the vehicle also loses its monetary value. Therefore the condemned declared vehicle should be disposed of within a period of three months.

During the test check of the records of and information provided by the department in connection with the vehicle, it is noticed that a Maruti Van bearing registration number DL-1CG-0326 has been declared condemned vide condemnation certificate dated 03.09.2010 issued by DTC with the Reserve Value Rs.65000/-. The said vehicle was purchased in the month of March 1999 with the cost price of Rs.1.65 lakh.

Reasons for non-disposal of the Maruti Van till date even after the lapse of 22 months from the date of issuance of condemnation certificate i.e. Sept. 2010 by the DTC may be stated to the audit. Non-disposal is not only resulted into the blockage of valuable space of the office, but also deterioration in value of goods to be disposed of with the passage of time.

Early steps should be taken by the Department to dispose off the Maruti Van without any further loss of time.

Para 44: General observations on accounting of government cash by Zonal Offices.  
(Audit Memo. No.13 Dated :28.06.2012)

During the scrutiny of record pertaining to government cash i.e. Cash Book, TR-V and Challan file of various zones of Weights & Measures Department, following observations have been made by the audit:-

1. Delay in depositing the government receipts into the bank.

During test check of records i.e. Cash Book, TR-V file and challan file of various zones, it was noticed that the amount received or tendered towards Government dues were deposited/remitted late into the Bank ranging from 9 to 73 days. However, As per Rule 6 of Receipts and Payments Rules, all moneys received by or tendered to Government Departments/ Officers on account of revenue or receipts or dues of the government should be immediately brought to account and remitted into the Bank. Few instances are given in Annexure 'A'.

The undue delay of remittance of government receipts into the bank has resulted in loss of interest which could have been earned if these receipts were deposited into the bank within the prescribed/stipulated time limit. Reasons for long delay in remittance of receipts may be stated to the audit.

2. Non-depositing of entire amount collected in the Zones.

During the test check of cash books and challan file, maintained at different zones, it is found that the cash collected at different zones was not being deposited in full but a significant amount was retained at zonal offices. It is not made clear to the audit as to why the zonal offices were not depositing the full cash up to a particular date in the Govt. account and keeping it (cash) in their hand. For instance, details of some cases are given below: -



(9) 8/c

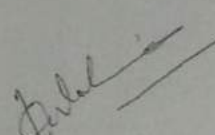
**Current Audit Report (Part-II)**  
**( 2015-16)**

During the course of current audit, 11 audit memos (including 02 record memos) highlighting various irregularities/short comings were issued to the Forest & Wild Life Deptt. The office has shown compliance i.e. 02 memos, hence have been dropped. Rest of the memos have been converted into paras and the current report, therefore, contains 04 paras & 03 TAns.

Details of current recovery ( 2015-16)

Para no./Memo No.	Total Recoveries (in Rs)	Amount recovered (in Rs.)	Balance (in Rs.)
01/2	3700	1400	2300
<b>TOTAL</b>	<b>3700</b>	<b>1400</b>	<b>2300</b>

The internal audit report has been prepared on the basis of information furnished and records made available by The Dte. of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and/or non-information on the part of auditee unit.

  
(B. Vijaya Lakshmi )  
AO/Internal Audit Officer  
Audit Part No. IV

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**CURRENT AUDIT REPORT**  
**PART II**  
**(2015-16)**

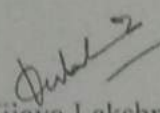
Para 01: Short recovery of DGEHS subscription  
(Refer Audit Memo No.02 dated:19.01.17)

During test check of the PBR for the year 2015-16, following discrepancies are observed:

It has been observed that contribution i.r.o following employees, with GP 4200/ and Rs.4600/-- was being recovered at lower rate of Rs 125/- and Rs. 225/- instead of Rs 225/- and Rs. 325/- respectively during the period shown, against each:-

S.No	Name of the Employee & Desgn.	Subscription due	Subscription drawn	Period	Months	Difference in Rs.	Amount in Rs.
1.	Sh. Arun Kumar Lakhera, Driver, GP 4600/-	325	225	03/15 to 02/16	12	1200	1200
2	Sh. Surender Singh, Gr.III, GP 4600/-	325	225	12/15	1	100	100
3	Sh. Suraj Sikri, Gr.II, GP 4600/-	325	225	03/15 to 12/15	10	1000	1000
				<b>Total</b>			<b>2300</b>

Necessary steps may be taken to rectify above defects and the amount of Rs.2300/- may be recovered from the officials concerned and compliance be shown to audit.

  
(B. Vijaya Lakshmi )  
AO/Internal Audit Officer  
Audit Party No. IV



(B) b/c

Para 02: Irregularities in accounting the govt. cash and fidelity Bond for the zonal cashiers.  
(Refer Audit Memo No.9 dated:30.01.17)

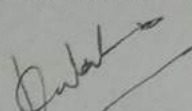
During Scrutiny of cash book and other allied records of zones of Weights And Measures Department the following common irregularities have been noticed.that the zones are handling huge cash, on daily basis from the users and not depositing immediately after its realisation.. As per Rule 6 of the Receipt & Payment, " All money received by or tendered to government officers on account of revenues or receipts or dues of the government, shall without undue delay be paid in full into the accredited bank of inclusion in government account".

It is pertinent to mention here that the zones do not have proper chest and safety arrangement for retaining heavy amount of cash.

It is therefore advised that the cashiers of the zonal offices, who are entrusted with the custody of cash, should furnish the Security Bond, as required under GFR. The security bond, executed by them to safeguard the Govt. money, may be shown to next audit. And the receipt amount should be deposited within the prescribed time limit.

2. Non reconciliation of receipts of zones through challan. Department is not reconciling the receipts

As per Rule 77 CTR the department is required to get the remittances reconciled with the PAO records. It was observed that no such reconciliation for the fees deposited by the clients in zones was never done by the office. The provisions of Rule 77 ibid may be followed immediately and steps taken to get the accounts reconciled with the PAO records.

  
(B. VijayaLakshmi )  
AO/Internal Audit Officer  
Audit Part No. IV

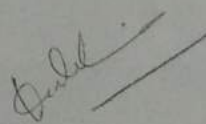
Para 03: Non Production of records

(Refer Audit Memo No.08 Dated 27.01 17)

The following records were not made available to audit:-

1. List of obsolete/condemned articles along with approval for condemnation of competent authority
2. Certificate on Loss of Govt. money/property due to theft, fire, fraud or misappropriation.
3. Abstract/ Contingent Register with adjustments.
4. A list of officers who have been using official vehicles (govt./hired)
5. Long Term/Short Term Advance Registers.
6. Leave Encashment register/LTC Register
7. Property Register
8. Condemnation file.
9. AMN of computers/Printers/Photostat Machine
10. GAR-06 stock register.
11. Register of users.

The same may be shown to next audit.

  
(B. VijayaLakshmi )  
AO/Internal Audit Officer  
Audit Part No. IV

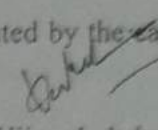


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**FAN 01: Fidelity Bond.**

(Refer Audit Memo No. 04 Dated 19.01.2017)

As per Rule 275 of GFR, every Govt. Servant, whether Gazetted or non Gazetted who is entrusted with the custody of cash or stores shall be required to furnish security. Further As per Rule 275(3) of GFR- 2005, in cases where the said security is furnished in the form of cash, the security bond should be executed in form GFR -30 and in case where the said security bond is furnished in the form of a fidelity bond, the security bond should be executed in form GFR -31.

Necessary action in this regard be strictly taken and security bond, executed by the cashier to safeguard the Govt. money, may be shown to next audit.

  
(B. VijayaLakshmi )  
AO/Internal Audit Officer  
Audit Part No. IV

4

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AN 02: Discrepancies in the Service Books.

(Refer Audit Memo No.05 Dated 20.01.17)

During the test check of Service books, maintained by the o/o. Deptt. Of Weight & Measurements, Vikas Bhawan., following short comings have been noticed:-

1. As per Rule- 257 of GFR:- Service book of the Govt. Servant should be maintained, in duplicate. First copy should be retained and maintained by the H.O.O. and the second copy 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 updating, which should be returned within 30 days of its receipt.
2. 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 certificate be issued in the prescribed form to the official concerned. The said certificate may be issued to all eligible officials after verification of service from the concerned PAO.

Verification of qualifying service after the officer/officials who have completed 18 years of service have not done of the following officials:-

S.No.	Name (Ms/Mrs/Mr)	Designation	Date of joining
1.	Munna Jha	Manual Asstt	22.12.94
2.	Nathu Ram	Chowkidar	30.06.88
3.	Ram Avtaar	Sweeper	20.01.92
4.	Deepak Kumar	H/C	03.02.89
5.	Surender Pal	Manual Asstt	02.02.98
6.	Ravinder Kumar	JMA	01.02.88
7.	Sudershan Khosla	JMA	09.12.87
8.	Usha Kalra	UDC	18.10.95
9.	Ajay Singh Rawat	UDC	16.06.94
10.	Sohan Lal	Cycle Messenger	13.07.89
11.	Yash Pal Choudhary	H/C	22.09.83
12.	Ashwani Kumar	OS	12.03.98
13.	Suraj Sikri	H/C	18.01.84
14.	Renu Kalra	OS	15.02.91
15.	Girish Kumar	H/c	24.01.83

5. As per GOI, Ministry of Personnel, Public Grievances & Pensions, Deptt. of Personnel & Training OM dated 03.11.2014, Aadhar (Unique Identification) number is to be recorded in the service books of Govt. Servant. However, no such entries have been found in the service books. Entries of GPF number are also not seen in most of the cases.

Necessary action be taken to rectify the above discrepancies and compliance be shown to next audit.

AO/Internal Audit Officer  
Audit Part No. IV



3 2/C

**TAN 03: Discrepancies in maintenance of PBR and Washing Allowance.**

(Refer Audit Memo No. 06 Dated 24.01.2017).

During test check of the PBR for the year 2015-16, it is seen that the PBR is poorly maintained and following discrepancies are observed:-

- 1) DDO/authorized signatory has not put his signatures in the checker's columns, in some cases.
- 2) Overwriting/cuttings have not been attested by the competent officer/DDO. Pencil is used extensively, which is irregular & strictly be avoided.
- 3) Detail of advances taken/detail of balance advance of the employees has not been entered, in some cases.
- 4) Entries are incomplete as most of the columns are not filled. Abstract of the bills prepared, is not signed by the competent authority.

Further, it has been observed that the following officials are being paid washing allowance @ Rs.75/- per month upto January 2017:-

S.No	Name of the official (Sh)
1	Rajinder Paswan, Peon
2	Sohan Lal, Cycle Messenger
3	Lallan Mehto, MA
4	P S Giri, MA
5	Gireesh Chand, MA
6	Kuldeep Singh, MA
7	Surender Pal, MA
8	Ramanand Mehto, MA
9	Kamaljeet, MA
10	Sugam Dev Manjhi, MA
11	Munna Jha, MA
12	Kuldev Dua, MA
13	Ghansham Sharma, MA
14	Hayat Singh, MA
15	Birbal Ram, Chowkidar
16	Shamil Dev Manjhi, Chowkidar
17	Ram Avtaar, Sweeper
18	Nathu Ram, Chokidar
19	Phool Kanwar, Chowkidar
20	Narender Singh, Driver
21	Arun Kumar, Driver
22	Gulab Singh, Driver
23	Prem Singh Bisht, Driver
24	KC Meena, M/C Messenger
25	Kiran wati, chowkidar

As per the recommendations of the sixth pay commission, the rates of washing allowance shall automatically increase by 25% every time the dearness allowance payable on the revised pay structure goes up by 50%.

*Subh*

(2) *bk*

Therefore rates of washing allowance has to be changed from Rs.60/- to Rs.75/- w.e.f. 1.1.2011 to 31.12.2013 and from Rs.75/- to Rs.90/ w.e.f. 1.1.2014 as the rate of dearness allowances was 51% on 1.1.2011 and 100% on 1.1.2014.

Necessary steps may be taken to rectify above defects and arrears of washing allowance may be paid to the above said officials and compliance be shown to next audit.

*[Signature]*  
AO/Internal Audit Officer  
Audit Part No. IV

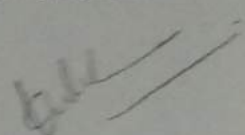


①  
N-4  
Discrepancy in the cash book.  
(Refer Audit Memo No. 11 Dated 30.01.17)

During scrutiny of the cash book for the Audit period 2015-16, following was found:-

1. The cash book is poorly and casually maintained by the Department.
2. There are cutting at almost every page, which are not attested by the competent authority.
3. The certificate of monthly balance at the end of each month has not been found in the cash book.
4. Many entries are recorded with pencil which is irregular in strictly be avoided.
5. Even though the cash book is signed by DDO, physical verification / surprise check by HOO need to be done, occasionally.

Necessary action in this regard may be taken and compliance may be shown to next audit.

  
(B. Vijaya Lakshmi)  
AO/Internal Audit Officer  
Audit Part No. IV

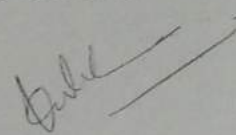
①  
N-4  
Discrepancy in the cash book.

(Refer Audit Memo No. 11 Dated 30.01.17)

During scrutiny of the cash book for the Audit period 2015-16, following was found:-

1. The cash book is poorly and casually maintained by the Department.
2. There are cutting at almost every page, which are not attested by the competent authority.
3. The certificate of monthly balance at the end of each month has not been found in the cash book.
4. Many entries are recorded with pencil which is irregular in strictly be avoided.
5. Even though the cash book is signed by DDO, physical verification / surprise check by HOO need to be done, occasionally.

Necessary action in this regard may be taken and compliance may be shown to next audit.

  
(B. VijayaLakshmi )  
AO/Internal Audit Officer  
Audit Part No. IV