

INSPECTION REPORT IN RESEPECT OF AO (GREF) PUNE CARRIED IN JULY 2014

1. NAME OF OFFICE INSPECTED ; AO GREF PUNE
2. NAME OF OFFICER INCHARGE ; Smt P. Vijayalaxmi SAO
3. NAME OF INSPECTING TEAM ; 1. Sh. Rajesh Kumar AAO
2. Sh Pankaj Kumar AAO
4. Name of inspecting officer ; Sh. Kartar Ram IDAS, Dy.CDA

PART- I

The office has been located within the permanent building of gref centre, the separate rooms have been provided for staff and the SAO in charge, which is sufficient for the staff posted and maintained well neat and clean. It is however found that the old record room has not been maintain well as it lacks ventilation and cleanliness,

Part- II

During the inspection of AO gref Pune, it is found that office records and the files have been well maintained, however the following points have been noticed while inspecting the following documents which requires personal attention of the officer in charge and immediate rectification please;

Point no. 1 ; The inspection of register being maintained in the office of AO gref has revealed that in norf of the register , the fly leaf instructions have been pasted as a result it is noticed that the most of the register have not been maintained on the proper proforma, it is therefore requested that the fly leaf instructions may please be pasted in each register and the same be maintained according to the instructions laid down in the fly leave instructions. The relevant fly leaf instructions may be copied from the OM Pt-II and OM Pt-XIII Vol- III as the case may be.

Point No. 2:- MNB Register: The Master Note Book is not being maintained in the office of AO Gref Pune, since the MNB is an important documents wherein the record of latest orders issued by the Govt./HQ office/PCDA is maintained, and the said book can be a source to assess the latest order on the issues dealt in the office, and a most appropriate document to keep acquainted with the latest orders which can be used for accurate and prompt decision. Hence AO gref is advised to maintain the said register and confirmation sent to the main office.

Point No. 3 : TBO Register :- The marginally noted register has not been maintained on proper proforma, the review of register has revealed that in every month the list of outstanding responding/originating TBOs is being pasted with out scoring out the entries from the previous month by noting the adjustment particulars under the signatures of the officer in charge. Moreover the register is required to be maintained month wise separately for the originating and responding TBOs. The way the register is being maintained it is not ascertainable as to how may TBOs are actually outstanding for adjustment. The matter was discussed with AO Gref and advised to maintain the register on proper lines.

There are seventy originating TBO amounting to Rs.43531260/- outstanding for which the responding particulars are awaited from the concerned offices with oldest date Sept. 2010 and all these outstanding TBOs pertain to the previous years. As per orders on the subject all the TBOs pertaining to the particular year should be adjusted in the same year so that the suspense head 0/022/10 is brought to nil at the end of the financial year moreover as far as possible no TBO should be raised in the month of March onward accounts of the particular year unless it is consented by the responding AO but the list placed as ~~Annx.~~ 'A' would reveal that the TBOs have been raised in March 2014, (March Pre-liminary) and 13/2014 (March Supplementary) which is not in order, hence AO is advised to make a protected correspondence with the concerned AOs to get the TBOs responded at the earliest. So far as old TBOs pertaining to the year 2010-11, 2011-12 and 2012-13, AO are concerned AO is requested to forward the duplicate copies of the TBOs to the concerned offices and adjustment thereof got expedited.

Point No. 4 :- TA/DA demand register :- The register has revealed that as on 11.7.2014, as many as 49 demands are outstanding for want of adjustment claims from the individuals as per the Annx. 'B' attached. The date of outstanding demands suggests that the demands are not so old as it pertains to the Month of march, 2014 onwards only. It is however advised that a proper monitoring of the outstanding demands be kept and matter be taken up with the executive authorities to call for the final adjustment claims and demands liquidated accordingly.

Point No. 5 :- the following demands are outstanding on account of minus payment of TA claims in respect of the individuals mentioned below. In this connection it is mentioned that a dual system of recovery is being maintained for watching the recovery of minus claims. In certain cases the demand is being intimated to executive authorities for depositing the amount into the treasury whereas in other case the demand is intimated to PAO Gref for recover from the pay and allowance of the concerned individuals. In this connection it may be advised that the demands on account of minus payment may be intimated to the PAO gref under intimation to the concerned Units and the same be cleared on receipt of ack. from the PAO. However there may certain cases where MRO is the only option where the individual has become the non effective case but such cases may be rare, therefore a PAO demand register may be opened and the recovery be watched through the said register from the PAO please.

1. 183692 LDC Udhay Kumar Panday Rs.1305 +23 (int) rs.1328/- demand intimated to executive authority for depositing the amount into treasury but MRO awaited from executive authority.
2. 156244 Pnr Depak gurung Rs.3500+170(int=Rs.3670/- demand intimated to PAO gref vide no.A/GC/35/TA/DA dt. 29.4.2014 but ack awaited from PAO.
3. 175316 UDC D.V. Sharma Rs.2333+62=Rs.2395/- demand intimated to executive author for depositing the amount into the treasury but MRO awaited please.
4. Pnr Vijay Negi Rs.8840 +1655(int) = Rs10495/- demand intimated to PAO vide AO Gref letter no A/GC/35/TA/DA dt. 14.6.2014. ack awaited

Point No. 6 :- Bill Receipt No. Register (BR No. Register) :- The review of paid vouchers has revealed that no BR no is being marked on the payment vouchers. The Bill register opened indicated that the same has been controlled cash voucher wise allotted by the executive authorities, hence there is no system of giving BR no at the level of AO's office to each payment voucher received from the executives which is not correct. It is therefore suggested that immediately on receipt of cash voucher for payment from the executive authorities the same be noted in the bill Register and BR

no marked on each cash payment voucher before the same is processed for payment and the reference of BR no quoted while it is noted in the payment register i.e recurring/non recurring payment register.

The bill Register shows that the after passing the bill the same is handed over to the cashier and signatures of the cashier are obtained but CBI no and date has been marked in the rare cases. Therefore, AO is advised to maintain the register properly and updated as well.

Point No. 7 :- Construction Accounts :- as could be seen from the MER being furnished by the executive authorities and Contractor ledger maintained by the AO Gref, some Jobs are being executed by the gref centre but no constructions account in respect of the running jobs is being maintained by the AO Gref, it is not understood as to how the expenditure if it is within the TS provisions are ensured by the AO Gref. The position may please be clarified to the Main office please.

Point No. 8 : Imprest Account (Contingency Fund) The Imprest account ^{cash} book reveals that a sum of Rs.5000/- was drawn by the AO Gref out of which expenditure of only Rs.3867/- was made upto 31.3.2014 and a sum of rs.1133/- has been found carried over to the next financial year. As the cash in hand not actually spent is required to be deposited into the treasury to close the accounts in respect of funds allotted for a particular year, their carry over is not in order that too in cash in particular Since another allotment of office contingency funds have been made to the AO(P)/TF by the PCDA (BR) for the year 2014-15, hence non deposition of unutilized amount of Rs.1133/- and its carry over to the next financial year has automatically made the extra provisions of funds by Rs.1133/-. Therefore AO is advised to spent the funds in the current financial year to the maximum extent of allotment of funds for the current financial year and should not exceed the expenditure in excess of allotted funds for the year 2014-15 please.

Point No. 9 :- The scrutiny of supply orders placed under the powers of Comdt. Gref centre, it is seen that the local purchase of stores is being resorted to from the CSD directly without resorting to any competition in this connection reference is invited to PCDA BR letter no.AT/BR/125/Misc/AR/Vol-III dated 21.12.2013 under which a copy of Min. of Defence (finance) no. MOD (fin) no. ID no. 27/68/C/2000 dated 4.10.2006 has been circulated to all the sub office for information and strict compliance which stipulates that the items available in the CSD can be purchased by the Unit/formations on a competitive basis by including CSD as one of the competitor, therefore, AO Gref centre is advised to take into consideration the above provisions while clearing the procurement proposals.

It is further seen that the Shadow files of proposals/cases which are concurred by the AO before financial sanction of the competent authority are not being maintained by the office. In this connection PCDA (BR) letter no. Insp/129/AOS Vol-II dated 9.6.2011 under which the necessity of maintaining the shadow files in the offices of AO(P)/TF has been emphasized. AO is therefore advised to maintain the shadow file in each case and a register of concurrence of proposals be opened immediately and included in the list of Registers to be maintained in the office of AO and UO no is allotted to each proposal at the time financial concurrence is accorded.

Point No. 10 :-Contact Agreement & Contractor ledger :- It has been seen that the above mentioned ledgers are being maintained in one register whereas these are the two independent documents to be maintained in the office of AO Gref. The following deficiencies have been noticed in the maintenance of the Contractor ledger.

- a) Job no and date of completion of the contract has not been noted on the top of the ledge page
- b) Amount of the contract has also not been mentioned in the contract Agreement register and contractor ledger as well.
- c) The Contractor ledger has not been closed every month and balances not carried over to the next month.
- d) Name/ provisions of the contract not being exhibited in the CA register and Contractor ledger.
- e) Both the above documents are not being maintained on the laid down proforma, the specimen of the same may be obtained from the nearby AO GE office and documents updated accordingly.

Point No. 11 :- EL Register:- It is seen from the EL register in respect of the staff and AO Gref that the reference of monthly EL report under which the EL availed by the staff has been intimated to the JCDA(BR) Chandigarh is not being linked/marked in the register in absence of which it could not be ascertained at a glance that in which month the leave availed was intimated to the JCDA (BR) Chandigarh to debit the same in the EL accounts of the concerned individual/official. Moreover no reference of DO Pt.II order is mentioned in the register under which the EL availed is notified by the JCDA (BR) Chandigarh. AO gref Centre is advised to quote the reference of relevant monthly report and DO Pt. II orders in the concerned register and completion report rendered to the Main Office.

Point no. 12 : Specimen Signature in respect of executives :- The said register is not being maintained in the office, since the register is mandatory to record the specimen signature of the executive authorities to verify the SS at the time of payment of the bills to satisfy that the bills have been preferred under the signatures of the appropriate countersigning authority and payment admitted accordingly. It is therefore not cleared as to how correctness of the specimen signatures of the executive authorities are being watched. AO Gref Centre is advised to open the above register immediately and updated as and when the change in incumbency happens.

Point No. 13 :- Audit Progress Register :- The review of above register has revealed that following no of objections on account of Super review, Local Audit and Test audit are pending since long, which requires to be persued vigorously and the settlement thereof achieved. AO is advised to take up the matter with Commander Gref centre and replies are got expedited and sent to the concerned authorities with his recommendations:

1. Super review :- 01 oldest period 2003-04
2. Local Audit ; 66 with oldest period 2005-06
3. Test Audit : 08 with oldest period 2009-10

Point no. 14 ; Measurement Book Register : The register in question has been opened with effect from 1..1.2014 but lacks the following:

1. Opening certificate has not been endorsed under the signature of AO
2. Register has not been page numbered from srl no one onwards consecutively.
3. Annual census due as on 31.3.2014 not carried out as no stock taking certificate has been endorsed in the register. The census certificate required to be submitted to JCDA (BR) Chandigarh every year in the month of April does not appear to have been submitted.
4. MB Control no and MB Issue register is being maintained in the same register but the name of the officer to whom the MB has been issued is not being mentioned though the initials of the officer are only being obtained in the register. In this connection it may be mentioned that in case of reference is required to be made in respect of any MB, the name of the officer is must be available on records so that the issue is proper addressed.

AO is advised to please maintain the register incorporating the required colms and shortcoming pointed out above be completed and completion report rendered to main office.

Point no. 15 :- PBD Voucher register : It is seen from the PBD vouchers register that the PBD voucher pertaining to the ASC Supplies and medical supplies have not been adjusted from Feb. 2012 and Sept. 2013 onwards respectively. The reasons for non adjustment of PBD Vouchers was stated to be due to the observation raised by the PCDA (SC) Pune that cheque/cash payment is required so far as stores from Army sources are issued to the Border road Organization being a non Defence Organization i.e Min. of Surface Transport and Highways. Accordingly the matter was taken up by the PCDA (BR) Delhi with HQrs. Office who vide his letter no. AT/VIIA/7279/Misc. Corres dated 13.1.2014 has since clarified that booking of expenditure on account of Ration and POL etc (ISA Vouchers) be made through book adjustment. It is therefore advised to AO Gref to call for all the pending PBD vouchers from PCDA (SC) Pune/ LAOs concerned immediately and PBD vouchers adjusted on priority.

Point No. 16 :- It is seen from the contractor ledger that a payment of Rs.756253/- has been made to the Contractor M/S K.P enterprises Pune on account of 1st RAR in respect CA No. CE(P)/CTK/33/2013-14 in the year 2013-14 and a sum of Rs.33280/- on account of Sales Tax (15/017/ 05) and Rs.8320/- on account of Labour Cess (32/017/05) has been deducted from the advance payment . The said amount is required to be deposited with State Sale tax authorities/Labour Commissioner at the end of the month and suspense head is cleared but the said amount has not yet been deposited with the concerned authorities. The executive authorities may please be asked to claim the amount and deposit in favour of concerned authorities and suspense head cleared at the earliest.


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