

Government of Punjab,
Department of Finance
(Local Audit Wing)

(For Nagar Panchayats)

From:

Examiner
Local Government Department, Punjab,
Chandigarh.

To,

Director
Local Government Department, Punjab,
Chandigarh.

No. 5(393)18

Dated :- 28.07.2017

Subject: Audit & Inspection report of Nagar Panchayat, Makhu. Distt- Ferozepur for the period of 4/2013 to 3/2016.

Copy of Audit and Inspection report of the above cited organization is attached herewith. It is necessary to draw your special attention regarding the below mentioned audit paras because observations stated therein are of serious nature. In view of the serious irregularities and observations mentioned therein, it is required to take immediate necessary action thereon. It is requested that action taken regarding these para, may also be intimated to this Department at the earliest. It has been observed that proper action is not being taken to settle the outstanding audit paras stated in the previous audit reports, due to which the audit paras are increasing every year at alarming rate. As per rule 17.17 (6) and (7) of Municipal Account Code, 1930, neither audit report has been placed before Nagar Panchayat for its information nor annotated reply thereof has been sent to this office, which is not in consonance with the rules. The non-observation of time schedule for settlement of audit objections / paras may result in such circumstances that it will become legally impossible to comply with the audit observations, it is therefore, requested that officers of the Nagar Panchayat may be directed to take timely necessary action to comply / settle the audit observations by giving special attention to it.

(A). Paras regarding Misutilisation / misappropriation & serious irregularities:-

Sr.No	Detail	Para No.	Amt
1	Paras regarding misappropriation or misuse		
2	Irregularities pointed in Stock/Store		
3	Paras regarding short recovery		
4	Irregular / Excess payments made. (a) Financial losses (b) Procedural lapses payment (c) Avoidable payments (d) Recoverable amounts related paras / Payments / temporary payments (e) Irregular payments, Time barred payment, excess payments & less recovery	3 (1) (2) 4 (1), 4 (2) (3) (4) (5) 5 (1) 10(2) (3)	
5	Miscellaneous serious irregularities.		
6	Paras regarding non-maintenance of books of accounts (Conclusion)		

(B). The record which was not shown during the audit. (1)

It was noticed that a large number of record, the detail of which is mentioned in the paras was not shown to the audit party during current audit. Even the record mentioned in the previous audit reports has also not been shown. Therefore, it is strongly apprehended that serious irregularities will remain concealed due to non-submission of record. It is therefore requested to issue instructions to the concerned officials to put up the relevant record to the audit party so that irregularities can be pointed out by inspecting the same.

Sd/-
Section Officer,
For Examiner, Local Fund Accounts,
Punjab, Chandigarh.

No.

Date:

Copy of the above is forwarded to the followings for information and further necessary action on audit & inspection report.

1. President / E.O., N.P., Makhu. for necessary action and Pls.send annotated reply within 3 months as per Municipal account code 1930 Rule 17.17(6) & (7)
2. Deputy Commissioner, Ferozepur..
3. Regional Deputy Director, Bathinda
4. Sh. Sukhminder Singh, Section officer (Local Audit) Municipal.Council / Nagar Panchayat, O/o Deputy Director (Local Audit), Bathinda.
5. Office copy

sd/-

Section Officer,
For.Examiner, Local Fund Accounts,
Punjab, Chandigarh.