

**ANNUAL REVIEW
ON THE WORKING OF
PUBLIC WORKS DIVISIONS**

**FOR THE YEAR
2018-2019**

GOVERNMENT OF SIKKIM

PREFACE

This edition of the Annual Review by the Office of the Sr. Dy. Accountant General (A&E), Sikkim is a report on the working of the 41(Forty one) Public Works accounts rendering units in the State of Sikkim for the financial year 2018-19. The aim of this review is to bring to the notice of the State Government the Performance of the Public Works accounts rendering units in maintenance of their accounts.

After decentralization of payment system of the Government of Sikkim w.e.f 01.08.2003, the Chief Pay and Accounts Officer in each District viz., East, West, North and South district maintains initial and subsidiary accounts and render monthly compiled accounts to the office of the Sr. Deputy. Accountant General (A&E), Sikkim. This review also highlights the findings of audit of the divisions conducted by the office of the Principal Accountant General (Audit), Sikkim.

The review also gives recommendations for increasing the efficacy and accuracy of accounts in the divisions.

Constructive suggestions to increase the utility of the review are welcome.

Sd/-
(Rakesh Kumar Soni)
Dy.Accountant General, Sikkim

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HIGHLIGHT

1. Delay in rendition of accounts (Para 2.2)

Delay in timely rendition of monthly compiled accounts of Works Divisions by the respective district Pay and Accounts Offices affected the closing of the accounts during 2018-19. The review revealed that in almost all cases the concerned Pay and Accounts Office did not submit the accounts within the scheduled dates in spite of the delay being brought to the notice of concerned authorities regularly. Extent of delay (in number of days) for submission of accounts during 2018-19 was as under:-

Sl. No.	Name of accounts rendering units	Extent of delay in number of days during 2018-19
1.	Headquarters, Gangtok	00 to 10 days
2.	CPAO, East	01 to 12 days
3.	CPAO, West	00 to 10 days
4.	CPAO, South	02 to 14 days
5.	CPAO, North	00 to 04 days
6.	Land Revenue	00 to 10 days

2. Classification in Receipt Accounts (Para 4.2)

In few cases Pay and Accounts Offices of all districts did not mention the classification of receipt heads correctly in the monthly accounts in respect of all the Works Divisions.

3. Schedule of expenditure not submitted (Para 4.3)

Schedule of works expenditure in Form 64 was not received from all the Public Works Divisions except Pay and Accounts Office, East District that too not in toto.

4. List of accounts not submitted (Para 4.4)

List of accounts in terms of Para 368 of the Sikkim Public Works Code was not found enclosed along with the compiled accounts in respect of all the divisional accounts which were rendered by North District.

5. Non-submission & incomplete submission of schedule of Deposits (Para 4.5)

Schedule of deposit in Form 79 was received from all the Public Works and Forest Departments during 2018-19 except from Land Revenue West & South Districts. Headquarters, Gangtok which started submitting works accounts from the accounting month of July 2013 only have also started submitting Form 79 from the year 2016-17.

6. Schedule of Deposit Works not submitted (Para 4.6)

Schedule of deposit works in Form 65 were not received from all Public Works departments.

7. Audit notes not replied to by the Divisions (Para 5.2)

In respect of PWD/Irrigation Divisions

- (i) Total no. of IRs issued = 13
- (ii) Total no. of Paras issued = 62
- (iii) Reply received = 09 Paras
- (iv) Reply not received = 53 Paras.

8. Major irregularities in local audit (Para 6.1)

The number of major irregularities noticed during the audit of various Public Works and Forest divisions are as under:

Sl. No.	Name of the Department	Number of Paras
1.	Roads & Bridges	04
2.	Building & Housing	03
3.	Irrigation	01
4.	Public Health & Engineering	03

CHAPTER - 1**INTRODUCTORY**

There are 41 (Forty one) Public Works accounts rendering units under different departments. Consequent upon the decentralization of accounts by the State Government w.e.f 01.08.2003, all the divisional Works accounts except Land Revenue Department are now compiled according to the provisions contained in the Sikkim Public Works Code by the respective Pay & Accounts Office (Works Cell) in the Headquarters and districts and are rendered to the Office of the Senior Deputy Accountant General (A&E), Sikkim, Gangtok. The details are as below:-

Sl.No	Name of the Departments	Monthly Compiled Accounts rendering units					TOTAL
		HQs. Gtk.	CPAO (East)	CPAO (West)	CPAO (South)	CPAO (North)	
WORKS DIVISION							
1.	Roads & Bridges		1	1	1	1	4
2.	Buildings & Housing		1	1	1	1	4
3.	RMDD		1	1	1	1	4
4.	PHE		1	1	1	1	4
5.	Education Eng. Cell		1	1	1	1	4
6.	Irrigation & FC		1	1	1	1	4
7.	Health & Family Welfare		1	-	-	-	1
8.	UD&HD		1	-	1	-	2
9.	Power		1	1	1	1	4
10.	Land Revenue*		1	1	1	1	4
11.	Animal Husbandry	1	-	-	-	-	1
13.	Civil Aviation & Tourism	1	-	-	-	-	1
14.	Horticulture	1	-	-	-	-	1
15.	Food Security & Agri	1	-	-	-	-	1
16.	Fisheries		1	-	-	1	2
TOTAL		4	11	8	9	9	41

* Land Revenue Department being a works department is still functioning as a self-cheque drawing department. The concerned department prepares the monthly compiled accounts by itself and renders them directly to the Office of the Sr. Deputy Accountant General(A&E), Sikkim, Gangtok

CHAPTER – II

2. Submission of Monthly Accounts

2.1 *Codal provision regarding submission of Accounts*

Each Pay & Accounts Office (Works Cell) forms an accounting unit under the charge of the Chief Pay & Accounts officer who is responsible for the up-to-date and proper maintenance of initial accounts of Public Works transactions. It is the duty of the Chief Pay & Accounts Officer to ensure submission of the monthly accounts in a complete shape to the Office of the Sr. Deputy Accountant (A&E), Sikkim, Gangtok by the 10th of the following month to which the transactions relate.

2.2 *Delay in submission of Accounts*

Delay in timely rendition of monthly compiled accounts by the Pay & Accounts Office (Works Cell) results in delayed closure of monthly accounts and in some cases, even exclusion of these accounts as a result of which monthly civil accounts compiled and submitted by this office to the State Government do not give a true and correct picture of the financial position of the State. Non-submission of monthly accounts by the due date also upsets the time schedule laid down by the Comptroller & Auditor General of India for finalizing the Finance & Appropriation Accounts of the State.

The table in Annexure-II gives the dates on which the monthly accounts for various Public Works under different departments were received in this office. It will be seen that the delay in submission ranged from 02 to 14 days.

The extent of delay in rendition of monthly compiled accounts was as under:-

Sl. No.	Name of accounts rendering units	Extent of delay in number of days during 2018-19
1.	Headquarters, Gangtok	00 to 10 days
2.	CPAO, East	01 to 12 days
3.	CPAO, West	00 to 10 days
4.	CPAO, South	02 to 14 days
5.	CPAO, North	00 to 04 days
6.	Land Revenue	00 to 10 days

2.3 *Wanting vouchers*

As per paragraph 368 of Sikkim Public Works Code, monthly accounts should be accompanied with the paid vouchers alongwith all relevant documents/schedules. During compilation of monthly accounts, it was noticed that vouchers along with relevant documents/schedules were not accompanied. This has defected the objective of timely and proper audit check.

CHAPTER – III

3. RECONCILIATION OF ACCOUNTS

3.1 Reconciliation of accounts.

The departmental officers are required to verify the figures of the monthly accounts as submitted by each CPAO offices with those booked in the Office of the Sr. Deputy Accountant General (A&E), Sikkim to ensure the correctness of accounts in all respect. There is no arrear of reconciliation for the year under review.

3.2 Rectification of misclassification

During the year 2018-19, a total of 24 transfer entries were adjusted with a view to rectifying the misclassification noticed at the time of reconciliation of receipt and expenditure figures with representatives of all the divisions. Details are as below:-

Name of Departments	No. of Transfer Entries adjusted					Total	Amt. involved in (₹) Rupees
	HQ	East	West	South	North		
Roads & Bridges		7	1	1	2	11	63,11,05,133
Civil Aviation & Tourism	2	-	-	-	-	2	11,51,496
Land Revenue & DM	2	-	-	1	-	3	83,90,95,504
Building & Housing		2	1	-	-	3	3,61,29,692
Education		1	-	-	-	1	1,97,000
PHE		1	-	-	-	1	4,55,797
SNT	1	-	-	-	-	1	37,060
Fisheries		1	-	-	-	1	1,24,000
Animal Husbandry	1	-	-	-	-	1	1,56,158
TOTAL:	6	12	2	2	2	24	150,84,51,840

CHAPTER-IV

4. DEFECTS IN THE PREPARATION OF MONTHLY ACCOUNTS

4.1 Monthly accounts (SPWD Form 80)

In terms of Para 354 of the Sikkim Public Works Code, monthly compiled accounts are required to be prepared in Form 80. It was observed from the schedule of monthly accounts that certificates of temporary advances lying unadjusted were not recorded in Form 80 in respect of the maximum numbers of Public Works submitted by the Chief Pay and Accounts Office.

4.2 Classification of receipts

While reviewing the monthly accounts, it was noticed that proper classification of receipt heads was not recorded by the Pay and Accounts Office, of all Districts as a result of which the possibility of misclassification of transactions could not be ruled out.

4.3 Schedule of works expenditure not submitted

In terms of Para 297 and 365 of the Sikkim Public Works Code, Schedule of Works expenditure are required to be prepared in Form 64 separately for expenditure relating to each of the Major Heads in respect of works on which expenditure has been incurred. Such schedules were found to be wanting in respect of all the departments functioning under the Public Works system in West, North & South district.

4.4 List of accounts accompanying the monthly accounts

In terms of Para 368 of the Sikkim Public Works Code, a list of accounts accompanying the monthly compiled accounts is required to be submitted in Form 83.

(specimen copy enclosed as Annexure I). Accounts received during the year from the CPAO, North district were not strictly in accordance with the aforementioned codal provisions. The Officers who are responsible for submission of monthly compiled accounts are required to be more particular and should exercise proper checks of the monthly accounts before their submission to the office of the Sr. Dy. Accountant General(A&E), Sikkim, Gangtok.

4.5 Schedule of deposit works not submitted

In terms of para 365 of the Sikkim Public Works Code, the schedule of deposit works should be prepared in Form 65 showing the name of work, head of accounts, opening balance, credit & debit, expenditure during the month and progressive expenditure at the end of the month are required to be submitted to the Office of the Sr. Dy. Accountant General(A&E), Sikkim along with compiled accounts. Such schedules were found to be wanting in respect of all the Public Works departments.

CHAPTER-V

5. COMMON TYPE OF IRREGULARITIES NOTICED IN AUDIT OF VOUCHERS

5.1 Particulars of Audit observations noticed for the period 2018-19 during the audit of vouchers for which no replies have been received:

Department	Nature of Observation
Building & Housing	Irregular purchase of furniture amounting to ₹ 41,02,649/-
PHE	Want of details against Utilisation ₹ 10,00,00,000/-
Irrigation	Irregular payment of Muster Roll ₹ 2,49,000/-
Roads & Bridges	Excess execution of work ₹ 2,69,741/-

5.2 Compliance to Inspection Reports(IRs) not received

PWD/Irrigation/PHED Divisions

- | | | |
|-------|-----------------------------|----------|
| (i) | Inspection Reports issued : | 13 paras |
| (ii) | Total paras issued : | 62 ” |
| (iii) | Reply received : | 09 “ |
| (iv) | Replies not received : | 53 “ |

CHAPTER-VI**6. IMPORTANT IRREGULARITIES NOTICED IN THE LOCAL AUDIT INSPECTION OF PUBLIC WORKS/IRRIGATION DIVISIONS.**

IR No:	Para No:	Nature of irregularities
28/18-19 PCE cum Secretary, Roads & Bridges Department	01	Non-realisation of Mobilisation Advances from Co-operative Societies
	02	Idle store
	03	Abandonment of works
83/18-19 North Eastern State Roads Investment Programme(NERSIP)	01	Cost and time overrun on implementation of the project- 89.41 crore
147/18-19 PCE cum Secretary, Building & Housing Department	01	Avoidable expenditure ₹ 1.97 crore
	02	Loss due to delay in works worth ₹ 1.20 crore
123/18-19 Divisional Engineer, Building & Housing Department	01	Non deduction of establishment charges

111/18-19 PCE cum Secretary,Public Health Engineering Department	01	Avoidable excess payment on land compensation ₹181.51 lakh
	02	Implementation of Singtam Water Supply Scheme(Delay/Non installation of water metres)
	03	Deprival of intended benefits of the project due to stoppage of work
145/18-19 Secretary,Irrigation Department	01	Observation on Flood Management Programme(FMP) thereof: A-Loss of FMP Fund amounting to ₹55.39 crore. B-Unfruitful expenditure of ₹ 12.95 crore

Annexure - I**Form-83****(Referred to in Para 4.4)****LIST OF ACCOUNTS TO BE SUBMITTED TO THE OFFICE OF THE
SR.DEPUTY ACCOUNTANT GENERAL (A&E)**

FORM NO.	NAME OF DOCUMENT
80	MONTHLY ACCOUNTS
46A	SCHEDULE OF REVENUE REALISED
74	CLASSIFIED ABSTRACT OF EXPENDITURE
64	SCHEDULE OF WORKS EXPENDITURE
61	SCHEDULE DOCKETS(FOR EACH WORK) WITH TRANSFER ENTRY ORDERS, VOUCHERS
73	STOCK ACCOUNT
69	SCHEDULE OF CREDIT/DEBIT TO PURCHASE SUPPORTED BY TEOs
70	SCHEDULE OF MISC. PUBLIC WORKS ADVANCES
76	SCHEDULE OF CREDIT/DEBIT TO MISC. HEAD OF ACCOUNTS
79	SCHEDULE OF DEPOSITS
65	SCHEDULE OF DEPOSIT WORKS

ANNEXURE – II

Sl. No	Name of the accounts rendering units	Due date of receipt	Actual date of receipt of monthly compiled accounts from Treasury, Pay & Accounts Office (Works Cell)											
			April'18	May'18	June'19	July'18/	Aug'18	Sept'18	Oct'18	Nov'18	Dec'18	Jan'19	Feb'19	Mar'19
1.	PAO HQ	10 th of the following month	11.05.18	08.06.18	11.07.18	10.08.18	11.09.18	11.10.18	13.11.18	19.12.18	16.01.19	11.02.19	12.03.19	25.04.19
1.	CPAO, East	--do--	14.05.18	11.06.18	12.07.18	20.08.18	11.09.18	22.10.18	16.11.18	21.12.18	14.01.19	13.02.19	19.03.19	24.04.19
2.	CPAO, West	--do--	14.05.18	14.06.18	10.07.18	10.08.18	10.09.18	08.10.18	06.11.18	20.12.18	14.01.19	13.02.19	14.03.19	22.04.19
3.	CPAO, South	--do--	23.05.18	18.06.18	23.07.18	13.08.18	18.09.18	12.10.18	19.11.18	24.12.18	14.01.19	21.02.19	15.03.19	22.04.19
4.	CPAO, North	--do--	09.05.18	14.06.18	06.07.18	10.08.18	10.09.18	08.10.18	09.11.18	06.12.18	14.01.19	08.02.19	08.03.19	16.04.19
5.	Land Revenue	--do--	14.05.18	11.06.18	12.07.18	12.08.18	11.09.18	12.10.18	16.11.18	20.12.18	10.01.19	13.02.19	14.03.19	22.04.19

* *Due date for submission of March(P) accounts is 15th of the following month.*

Delay in rendition of monthly compiled accounts by the Pay & Accounts Office(Works Cell)/P.W Divisions was regularly brought to the notice of the Chief Pay & Accounts Office/departments every month.

PAO HQ started submission of compiled works accounts in respect of four departments viz., Civil Aviation & Tourism, Animal Husbandry, Livestock and Veterinary Services, Food Security & Agriculture Development and Horticulture and Cash Crops Development from the accounting month of July 2013.

**ANNUAL REVIEW
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**FOR THE YEAR
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GOVERNMENT OF SIKKIM

PREFACE

This edition of the Annual Review by the Office of the Sr. Dy. Accountant General (A&E), Sikkim is a report on the working of the 5(Five) Forest accounts rendering units in the State of Sikkim for the financial year 2018-19. The aim of this review is to bring to the notice of the State Government the Performance of the Forest accounts rendering units in maintenance of their accounts.

After decentralization of payment system of the Government of Sikkim w.e.f 01.08.2003, the Chief Pay and Accounts Officer in each District viz., East, West, North and South district maintain initial and subsidiary accounts and render monthly compiled accounts to the office of the Sr. Deputy. Accountant General (A&E), Sikkim. This review also highlights the findings of audit of the division conducted by the office of the Accountant General (Audit), Sikkim.

The review also gives recommendations for increasing the efficacy and accuracy of accounts in the divisions.

Constructive suggestions to increase the utility of the review are welcome.

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HIGHLIGHT

1. Delay in rendition of accounts (Para 2.2)

Delay in timely rendition of monthly compiled accounts of Forest Divisions by the respective district Pay and Accounts Offices affected the closing of the accounts during 2018-19. The review revealed that in almost all cases the concerned Pay and Accounts Office did not submit the accounts within the scheduled dates in spite of the delay being brought to the notice of concerned authorities regularly. Extent of delay (in number of days) for submission of accounts during 2018-19 was as under:-

Sl. No.	Name of accounts rendering units	Extent of delay in number of days during 2018-19
1.	CPAO, East	01 to 12 days
2.	CPAO, West	00 to 10 days
3.	CPAO, South	02 to 14 days
4.	CPAO, North	00 to 04 days

2. Classification in Receipt Accounts (Para 4.2)

In few cases Pay and Accounts Offices of all districts did not mention the classification of receipt heads correctly in the monthly accounts in respect of all the Forest Divisions.

3. Schedule of expenditure not submitted (Para 4.3)

Schedule of works expenditure in Form 64 was not received from all the Forest Divisions except Pay and Accounts Office, East District that too not in toto.

4. List of accounts not submitted (Para 4.4)

List of accounts in terms of Para 368 of the Sikkim Public Works Code was not found enclosed along with the compiled accounts in respect of all the divisional accounts which were rendered by North District.

5. Non-submission & incomplete submission of schedule of Deposits (Para 4.5)

Schedule of deposit in Form 79 was received from all the Forest Departments during 2018-19 except from Land Revenue West & South Districts. Headquarters, Gangtok which started submitting works accounts from the accounting month of July 2013 only have also started submitting Form 79 from the year 2016-17.

6. Schedule of Deposit Works not submitted (Para 4.6)

Schedule of deposit works in Form 65 were not received from all Forest departments.

7. Audit notes not replied to by the Divisions (Para 5.2)

In respect of Forest Divisions

- (i) Total no. of IRs issued = 05
- (ii) Total no. of Paras issued = 28
- (iii) Reply received = 05 Paras
- (iv) Reply not received = 23 Paras.

8. Major irregularities in local audit (Para 6.1)

The number of major irregularities noticed during the audit of various Forest divisions are as under:

Sl. No.	Name of the Department	Number of Paras
1.	PCCF cum Principal Secretary, Forest Department	02
2.	State Compensatory Afforestation Fund Management & Planning(CAMPA)	02
3.	State Pollution Control Board	02

CHAPTER – 1**INTRODUCTORY**

There are 05(Five) Forest accounts rendering units under different departments. Consequent upon the decentralization of accounts by the State Government w.e.f 01.08.2003, all the divisional Forest accounts are now compiled according to the provisions contained in the Sikkim Public Works Code by the respective Pay & Accounts Office (Works Cell) in the Headquarters and districts and are rendered to the Office of the Senior Deputy Accountant General (A&E), Sikkim, Gangtok. The details are as below:-

Sl.No	Name of the Departments	Monthly Compiled Accounts rendering units				
		CPAO (East)	CPAO (West)	CPAO (South)	CPAO (North)	TOTAL
WORKS DIVISION						
1.	Forest	1	1	1	1	4
2.	Land Use (North)				1	1
TOTAL		1	1	1	2	5

CHAPTER – II

2. Submission of Monthly Accounts

2.1 *Codal provision regarding submission of Accounts*

Each Pay & Accounts Office (Works Cell) forms an accounting unit under the charge of the Chief Pay & Accounts officer who is responsible for the up-to-date and proper maintenance of initial accounts of Forest transactions. It is the duty of the Chief Pay & Accounts Officer to ensure submission of the monthly accounts in a complete shape to the Office of the Sr. Deputy Accountant (A&E), Sikkim, Gangtok by the 10th of the following month to which the transactions relate.

2.2 *Delay in submission of Accounts*

Delay in timely rendition of monthly compiled accounts by the Pay & Accounts Office (Works Cell) results in delayed closure of monthly accounts and in some cases, even exclusion of these accounts as a result of which monthly civil accounts compiled and submitted by this office to the State Government do not give a true and correct picture of the financial position of the State. Non-submission of monthly accounts by the due date also upsets the time schedule laid down by the Comptroller & Auditor General of India for finalizing the Finance & Appropriation Accounts of the State.

The table in Annexure-II gives the dates on which the monthly accounts for Forest departments were received in this office. It will be seen that the delay in submission ranged from 02 to 14 days.

The extent of delay in rendition of monthly compiled accounts was as under:-

Sl. No.	Name of accounts rendering units	Extent of delay in number of days during 2018-19
1.	CPAO, East	01 to 12 days
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3.	CPAO, South	02 to 14 days
4.	CPAO, North	00 to 04 days

CHAPTER – III

3. RECONCILIATION OF ACCOUNTS

3.1 Reconciliation of accounts.

The departmental officers are required to verify the figures of the monthly accounts as submitted by each CPAO offices with those booked in the Office of the Sr. Deputy Accountant General (A&E), Sikkim to ensure the correctness of accounts in all respect. There is no arrear of reconciliation for the year under review.

3.2 Rectification of misclassification

During the year 2018-19, a total of 10 transfer entries were adjusted with a view to rectifying the misclassification noticed at the time of reconciliation of receipt and expenditure figures with representatives of all the divisions. Details are as below:-

Name of Departments	No. of Transfer Entries adjusted				Total	Amt. involved in (₹) Rupees
	East	West	South	North		
Forest	2	-	-	8	10	1,96,20,868
TOTAL:	2	-	-	8	10	1,96,20,868

CHAPTER-IV

4. DEFECTS IN THE PREPARATION OF MONTHLY ACCOUNTS

4.1 Monthly accounts (SPWD Form 80)

In terms of Para 354 of the Sikkim Public Works Code, monthly compiled accounts are required to be prepared in Form 80. It was observed from the schedule of monthly accounts that certificates of temporary advances lying unadjusted were not recorded in Form 80 in respect of the maximum numbers of Forest accounts submitted by the Chief Pay and Accounts Office.

4.2 Schedule of works expenditure not submitted

In terms of Para 297 and 365 of the Sikkim Public Works Code, Schedule of Forest expenditure are required to be prepared in Form 64 separately for expenditure relating to each of the Major Heads in respect of works on which expenditure has been incurred. Such schedules were found to be wanting in respect of all the departments functioning under the Forest accounts system in West, North & South district

4.3 List of accounts accompanying the monthly accounts

In terms of Para 368 of the Sikkim Public Works Code, a list of accounts accompanying the monthly compiled accounts is required to be submitted in Form 83.(specimen copy enclosed as Annexure I). Accounts received during the year from the CPAO, North district were not strictly in accordance with the aforementioned codal provisions. The Officers who are responsible for submission of monthly compiled accounts are required to be more particular and should exercise proper checks of the monthly accounts before their submission to the office of the Sr. Dy. Accountant General(A&E), Sikkim, Gangtok.

4.4 Schedule of deposit works not submitted

In terms of para 365 of the Sikkim Public Works Code, the schedule of deposit works should be prepared in Form 65 showing the name of work, head of accounts, opening balance, credit & debit, expenditure during the month and progressive expenditure at the end of the month are required to be submitted to the Office of the Sr. Dy. Accountant General(A&E), Sikkim along with compiled accounts. Such schedules were found to be wanting in respect of all the Forest departments.

CHAPTER-V

5. COMMON TYPE OF IRREGULARITIES NOTICED IN AUDIT OF VOUCHERS

5.1 Particulars of Audit observations noticed for the period 2018-19 during the audit of vouchers for which no replies have been received is NIL

5.2 Compliance to Inspection Reports(IRs) not received

Forest Divisions

- (i) Inspection Reports issued = 05
- (ii) Total paras issued = 28
- (iii) Reply received = 05 paras
- (iv) Replies not received = 23 paras.

CHAPTER-VI

6. IMPORTANT IRREGULARITIES NOTICED IN THE LOCAL AUDIT INSPECTION OF FOREST DIVISIONS.

IR No:	Para No:	Nature of irregularities
107/18-19 PCCF cum Principal Secretary, Forest Department	01	Irregular diversion of ₹ 25 lakh
	02	Irregular expenditure ₹ 35 lakh
27/18-19 State Compensatory Afforestation Fund Management & Planning(CAMPA)	01	Non-realization of Net Present Value (NPV) ₹ 7.55 crore
	02	Diversion of CAMPA fund ₹ 301.57 lakh
60/18-19 State Pollution Control Board(SPCB)	01	Irregular utilization of SPCB fund on construction of SBFP office building (JICA funded) ₹ 1.36 crore
	02	Irregular retention of accrued interest of ₹ 55.47 lakh

Annexure - I

Form-83

(Referred to in Para 4.4)

**LIST OF ACCOUNTS TO BE SUBMITTED TO THE OFFICE OF THE
SR.DEPUTY ACCOUNTANT GENERAL(A&E)**

FORM NO.	NAME OF DOCUMENT
80	MONTHLY ACCOUNTS
46A	SCHEDULE OF REVENUE REALISED
74	CLASSIFIED ABSTRACT OF EXPENDITURE
64	SCHEDULE OF WORKS EXPENDITURE
61	SCHEDULE DOCKETS(FOR EACH WORK) WITH TRANSFER ENTRY ORDERS, VOUCHERS
73	STOCK ACCOUNT
69	SCHEDULE OF CREDIT/DEBIT TO PURCHASE SUPPORTED BY TEOs
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76	SCHEDULE OF CREDIT/DEBIT TO MISC. HEAD OF ACCOUNTS
79	SCHEDULE OF DEPOSITS
65	SCHEDULE OF DEPOSIT WORKS

ANNEXURE – II

Sl. No	Name of the accounts rendering units	Due date of receipt	Actual date of receipt of monthly compiled accounts from Treasury, Pay & Accounts Office (Works Cell)											
			April'18	May'18	June'19	July'18/	Aug'18	Sept'18	Oct'18	Nov'18	Dec'18	Jan'19	Feb'19	Mar'19
1.	CPAO, East	10 th of the following month	14.05.18	11.06.18	12.07.18	20.08.18	11.09.18	22.10.18	16.11.18	21.12.18	14.01.19	13.02.19	19.03.19	24.04.19
2.	CPAO, West	--do--	14.05.18	14.06.18	10.07.18	10.08.18	10.09.18	08.10.18	06.11.18	20.12.18	14.01.19	13.02.19	14.03.19	22.04.19
3.	CPAO, South	--do--	23.05.18	18.06.18	23.07.18	13.08.18	18.09.18	12.10.18	19.11.18	24.12.18	14.01.19	21.02.19	15.03.19	22.04.19
4.	CPAO, North	--do--	09.05.18	14.06.18	06.07.18	10.08.18	10.09.18	08.10.18	09.11.18	06.12.18	14.01.19	08.02.19	08.03.19	16.04.19

* *Due date for submission of March(P) accounts is 15th of the following month.*

Delay in rendition of monthly compiled accounts by the Pay & Accounts Office(Works Cell)/ was regularly brought to the notice of the Chief Pay & Accounts Office/departments every month.