

**Audit and Inspection Report of the e-Governance Society of Transport Department,
H P Shimla-4 for the period 1.4.2010 to 31.3.2013**

Part-1

1. Preliminary

(a) The e-Governance Society of Transport Department HP was established vide Principal Secretary (Transport) to the Govt. of H.P Notification No. TPT-F(1)3/2000 E-Governance, dated 03.09.2005. The objectives of the e-Governance Society was to constitute funds by levying service charges for providing speedy, efficient & transparent computerized public services at one window without depending upon the Govt. for financial support. The funds so collected were to be utilized to develop & maintain necessary infrastructure for providing the services having public interface. The Director Transport, Himachal Pradesh is the chairman-cum-CEO of e-Governance Society of Transport Department.

(b)The following officers were posted as Chairman-cum-CEO, Member Secretary and Drawing & Disbursing Officer of the e-Governance Society of Transport Department during the period under audit:-

Name	Designation	Period of posting
Sh. Dhruv Bishist	Chairman-cum-CEO	1.4.2010 to 10.1.2012
Sh. P.S. Draik	Chairman-cum-CEO	11.1.2012 to 7.5.2012
Sh. S.C. Negi	Chairman-cum-CEO	7.5.2012 to 5.1.2013
Sh. Ritesh Chauhan	Chairman-cum-CEO	7.1.2013 to 31.3.2013
Sh. B.L. Raghav	Member Secretary	1.4.2010 to 30.6.2012
Sh. K.C. Chaman	Member Secretary	2.7.2012 to 2.2.2013
Sh. Sanjay Sharma	Member Secretary	2.2.2013 to 31.3.2013
Sh. B.K. Verma	Drawing & Disbursing Officer	1.4.2010 to 3.5.2010
Sh. R.L. Prashar	Drawing & Disbursing Officer	3.5.2010 to 31.3.2013

(c) Brief note on major audit observations of e-Governance Society of Transport Department, for the period 1.4.2010 to 31.3.2013

Sr. No.	Brief description of audit observations	Para No.	Rs. (in lacs)
1	Difference between financial position and bank statements	5	5.11
2	Pending liability for payment to various parties	8	132.15
3	Non-adjustment of loans and advances	9	8.65
4	Non-settlement of TDS with Income Tax Department	10	5.93
5	Payment to DOAECC Society, Center Shimla for outsourced services availed without approval of the Chief Administrator-cum-Principal Secretary (Transport)	11	29.42
6	Non-deduction of TDS on payment of professional/outsourced services availed by the Society	12	3.61
7	Purchases of computer hardware, etc. without approval of competent authority	13	2.48

(d) Previous Audit Note

The position of outstanding paras of previous audit report of e-Governance Society of Transport Department is as under:-

Period 20.9.2005 to 31.3.2010

1	Para 3	Settled	Audit Fee Rs. 15,400/- for audit of accounts of e-governance society for the period 20.9.05 to 31.3.2010 remitted vide Cheque No. 813623, dated 4.5.2010 as per Cash Book 2010-11 page-13 and bank statement of PNB Anaj Mandi Saving A/C No. 3923000100036885 dated 21.5.2010
2	Para 5	Settled	Para dropped & updated in current audit report as per inspection report dated 29.08.2013 of Deputy Director LAD H.Q. Office
3	Para 6	Settled	Para dropped & updated in current audit report as per inspection report dated 29.08.2013 of Deputy Director LAD H.Q. Office
4	Para 7	Settled	Settled by Deputy Director LAD H.Q. Office

			during inspection on dated 17.8.2013 and para dropped & updated in current audit report.
5	Para 8 (a)	Unsettled	
6	Para 8 (b)	Settled	Rs.700 deposited in e-governance society's bank account No. 3923000100036885 on dated 22.7.2008
7	Para 9	Settled	Para dropped & updated in current audit report as per inspection report dated 29.08.2013 of Deputy Director LAD H.Q. Office.
8	Para 10	Unsettled	
9	Para 11	Unsettled	
10	Para 12 (a) & (b)	Settled	Para dropped & updated in current audit report as per inspection report dated 29.08.2013 of Deputy Director LAD H.Q. Office
11	Para 13	Unsettled	
12	Para 14	Settled	Para dropped & updated in current audit report as per inspection report dated 29.08.2013 of Deputy Director LAD H.Q. Office

Part-2

2. Present Audit

The present audit and examination of accounts of e-Governance Society of Transport Department, HP Shimla-4 for the period 1.4.2010 to 31.3.2013 was conducted by Sh. Manjeet Bhatia, Section Officer of Local Audit Department from 11.7.2013 to 19.8.2013 at the above office of the Society. The accounts for the month of 4/2010, 6/2011 and 3/2013 were selected for detailed checking of receipt/income and accounts for the month of 3/2011, 3/2012 and 1/2013 were selected for detailed checking of expenditure of the Society.

The report has been prepared on the basis of information supplied and record made available by the officers/officials of the Society. The Local Audit Department disclaims any responsibility for any misinformation or non-submission of information on the part of auditee.

3. Audit Fee

The audit fee for audit of accounts of e-Governance Society of Transport Department, HP for the period from 1.4.2010 to 31.3.2013 has been worked out to Rs. 18,000/- only (Rs. Eighteen thousand only). The Chairman-cum-CEO, of e-Governance Society was requested vide letter No. 11, dated 17.8.2013 to remit the above mentioned audit fee in favour of the Director, Local Audit Department, H.P, Shimla-9.

4. Financial Position

The year wise financial position of e-Governance Society of Transport Department, HP Shimla-4 for the period 2010-11 to 2012-13 has been depicted at Annexure 'A', 'B' & 'C'.

5. Non-preparation of Bank Reconciliation Statement resulting to difference of Rs. 5.11 lacs

While checking the ledger accounts and pass book accounts of the Society, it has been noticed that the Society has not prepared monthly/yearly bank reconciliation statements with the bank pass books during the period covered under audit. The information was sought by Audit Requisition No. 01, dated 15.7.2013 and Audit Requisition 02, dated 19.7.2013 but needful was not done till conclusion of audit. This observation had also been raised in the previous audit note but of no use. Hence, non-preparation of bank reconciliation statement despite repeated observations made by the audit is a serious lapse on the part of the Society. During audit, the bank reconciliation as on 31.03.2013 was got prepared from the officers/officials of the Society, which shows a difference of Rs. 5,11,681/-, as per detail given below.

Sr. No.	Particulars	Amount
1	Balance as per Ledger Accounts as on 31.3.2013	5250215
2	Balance as per Pass Books as on 31.3.2013	5761896
	i) PNB Anaj Mandi, Shimla	4295720
	ii) PNB Chhota Shimla	1413117
	iii) SBI	53059
	Total	5761896
	Difference	511681

Hence, above difference may please be reconciled and it may also be ensured that regular reconciliation statements are prepared in future.

6. Improper maintenance of Cash Book

On perusal of the cash book maintained by the e-governance Society, it has been observed that the entries recorded in the cash book are more or less journal entries. It has also been noticed that during the period under audit, no cash transactions of receipts and payments have been depicted in the cash book rather all the transactions have been made through bank accounts of the Society. Further, the voucher numbers, narration etc. have not been recorded for proper identification of the transactions except in case of some of the transactions against which the voucher numbers are recorded during audit in compliance to Audit Requisition No. 01, dated 15.7.13 and Audit Requisition No. 03, dated 19.7.13. Besides this, the balancing of figures at the end of every month was worked out by the Society. Hence, the above noted discrepancies may be justified and needful may be done now under intimation to audit.

7. Non-maintenance of FDR Register

As per FDR statement, the e-governance Society has made FDRs amounting to Rs. 3,66,59,458/- in different banks as on 31.3.2013 (**Annexure-‘D’**) but the FDR certificates issued by the respective banks during 2010-11 and 2011-12 were not shown to audit which may be shown during next audit. Further, the Society had not maintained the FDR Register. It was informed to audit that the FDR Register will be maintained in future. It is, therefore, advised that proper year wise self explanatory FDR register may be prepared as per performa given below and all the requisite entries may be recorded in the FDR Register. The Society may, however, amend the performa of FDR as per their convenience.

Date of investment	FDRs A/C No.	Amount invested	Rate of interest	Period of investment
1	2	3	4	5
Date of Maturity	Date of actual encashment	Amount received on encashment	Period of belated encashment if any	Reasons for the same
6	7	8	9(i)	9(ii)

8. Liability of Rs. 132.15 lacs pending for payment to various parties

A sum of Rs. 3,94,878/- payable as share of the Government has been shown at Sr. No. 2(a) of the liability side of the Balance Sheet as on 31.03.2013. As per provision of Para 3(a) of Principal Secretary (Transport) to the Govt. of H.P Notification No. TPT-F(1)3/2000-e-Governance, dated 03.09.2005, it is mentioned that 25% of all receipts collected on account of user charges shall be deposited under Head 1055-Road Transport, 800-Other receipts-Misc. receipts from Societies. But from the perusal of the record, it has been noticed that above mentioned amount was lying payable up to 31.3.2013 towards Govt. share although a provision was made to this effect in the books of accounts. Hence, the same may be deposited in to the Govt. Treasury and compliance be shown to audit. Further, a sum of Rs. 4,28,316/- is payable to the Aids Control Society which has been shown at Sr. No. 2(b) of the liability side of the Balance Sheet as on 31.03.2013. In this regard, it is submitted that a sum of Rs. 5,32,000/- has been received from the AIDS Control Society for the purpose of wide publicity. Out of this amount, a sum of Rs. 1,03,684/- has been shown as utilized till 31.03.2013 and the remaining amount of Rs. 4,28,316/- was still pending for utilization. This amount may either be spent for the purpose for which it was received or refunded to Aids Control Society so that the liability could be settled in the accounts.

The liability of Rs. 45,22,969/- lacs shown at liability at Sr. No. 3 of the Balance Sheet as on 31.03.2013 was lying pending for payment to be made to various parties for the material supplied by them or for other receipts which have been taken on their behalf by the Society. Hence, early settlement of above liability may be ensured.

Similarly, a liability of Rs. 78,69,356/- has been shown at Sr. No. 4,5 & 6 on the liability side of the Balance Sheet as on 31.03.2013. This liability in fact does not pertain to the Society but it pertains to the amount which has been received by the Society on behalf of the Director Transport Department, H.P and these accounts may be settled with the Director Transport, HP.

9. Non-adjustment of Rs. 8.65 lacs pertaining to loans and advances

It has been observed that the following amount of Rs. 8,65,182/- pertaining to loans, advances & imprest was lying unadjusted on the Asset side of Balance Sheet as on 31.03.2013, but the complete detail/list of persons/departments to whom these loans/advances had been given was not supplied to audit though a Audit Requisition No. 07, dated 24.7.2013 was issued in this regard to the Society.

<i>Sr. No.</i>	Particulars	Amount unadjusted as on 31.3.2013
1	Loans	31359
2	Advances	788823
3	Imprest	45000
	Total	865182

Hence, the detail/list may be supplied now and requisite steps may also be taken to adjust the above amount at the earliest under intimation to audit.

10. Non-settlement of TDS amounting to Rs. 5.93 lacs

It has been noticed that TDS amounting to Rs. 5,93,428/- has been shown on the Asset side of Balance Sheet as on 31.03.2013. This amount has been shown as deducted by the banks from interest of FDRs up to 31.3.2013 but this amount of TDS was not got settled from income tax department because income tax assessment of the Society was also not finalized. The reasons for non settlement of TDS was sought vide Audit Requisition No. 10, dated 12.8.2013 but no compliance was submitted till conclusion of audit. Hence, the factual position may be intimated and the income tax assessment of the Society may be got finalized at the earliest so that adjustment of above TDS could be settled. It is also added that if deemed fit by the Society then the services of professional Chartered Accountant may be availed in the income tax matters so that the tax liability of the Society could be settled well in time.

11. Payment of Rs. 29.42 lacs to DOAECC Society Shimla without approval Chief Administrator

During audit, it has been noticed that the e-Governance Society has outsourced the services of Data Entry Operators from DOAECC Society Shimla from time to time for smooth running of e-Governance project. The Society has paid Rs. 29,41,756/- to the DOAECC Society during 2010-11 to 2012-13, as per detail given below. It was intimated to audit that the Society has outsourced the services of Data Entry Operators from DOAECC Society **through Contract Agreements** on the basis of MoU entered between Department of Information Technology and DOAECC Society in general. But the **‘Contract Agreements’** between e-Governance Society and DOAECC Society and further approval of the same by the Chief Administrator-cum-Principal Secretary (Transport) for the rates so agreed/paid as required under rule 8.7 & 8.10 of by-laws of e-Governance Society were not made available to audit for necessary checking. The reasons for not producing the executed agreements and the approval of competent authority sought vide Audit Requisition No. 08, dated 24.7.2013 but no compliance was submitted by the Society till the conclusion of audit before audit. This irregularity may therefore be justified and requisite contract agreements /approval may be shown in the next audit.

Sr. No.	Year	Amount (Rs)
1	2010-11	361141
2	2011-12	865013
3	2012-13	1715602
	Total	2941756

12. Non-deduction of TDS of Rs. 3.61 lacs on professional/outsourced services availed by the Society

On perusal of the record, it has been noticed that the e-governance Society has made following payments of Rs. 36,12,428/- on account of professional/outsourced services availed during the period under audit but TDS has not been deducted at source by the Society whereas as per provisions contained

in Section 194J of the Income Tax Act 1961, TDS was required to deducted at source @ 10% from these payments. The reasons for non deduction of TDS were sought vide Audit Requisition No. 09, dated 12.8.2013 but no compliance was submitted by the Society till the conclusion of audit. In this way, an excess payment of Rs. 3,61,242/- has been irregularly made on account of professional/outsourced services availed as per detail given below. Hence, the factual position of non-deduction of TDS amounting to Rs. 3,61,242/- may be clarified and after carefully going through the provisions contained in the above section of Income Tax Act its recovery be made from the concerned parties for further deposit of amount with the Income Tax Department under intimation to audit.

Sr. No.	Year	Amount paid to Sh. Vikrant Thakur, Advocate on account of legal services availed	Amount paid to recruitment agency DOAECC Society, Shimla-1 on account of outsourced services of Data Entry Operators availed	Total amount paid	TDS which was not deducted
1	2010-11	190672	361141	551813	55181
2	2011-12	240000	865013	1105013	110501
3	2012-13	240000	1715602	1955602	195560
	Total	670672	2941756	3612428	361242

13. Purchase of computer hardware, furniture & electrical equipments of Rs. 2.48 lacs without obtaining approval of the competent authority

The e-Governance Society has purchased following computer hardware, furniture & electrical equipments of Rs. 2,47,818/- without obtaining approval of Chairman-cum-CEO under Rule 8.1 and 8.12 of by-laws of the e-Governance Society. Hence, the reasons for non-obtaining of requisite approval under above rules may be justified and the irregular expenditure so incurred be regularized now by obtaining requisite ex-post facto sanction/approval of competent authority.

Sr. No.	Cash Book page	Payment Month	Bill No. & Date	Particulars	Amount
1	84	3/2011	Nil/23.2.11	HP State Electronics Development Corporation, Khalini, Shimla-2 i) UPS Wring and Earthing ii) LAN & CABLING	26088
2	150	3/2012	27166/3.3.12	HPSEDC, Khalini, Shimla-2 One HP Laser jet printer	17465
3	152	3/2012	27383/31.3.12	HPSEDC, Khalini, Shimla-2 One HCL Computer with system	29575
4	152	3/2012	27265/17.3.12	HPSEDC, Khalini, Shimla-2 Two MS Office Std.-2010 software	14475
5	152	3/2012	27266/17.3.12	HPSEDC, Khalini, Shimla-2 100 number Quick Heal Total Security for Desktops	105500
6	148	3/2012	26882/29.12.11	HPSEDC, Khalini, Shimla-2 i) One Hard Disk ii) Two Pen Drives iii) One HCL Computer with system	37515
7	48	1/2013	28954/15.10.12	HPSEDC, Khalini, Shimla-2 Two HP Laser jet Printers @ RS. 8600.00 each. (Note:- Total 12 printers were purchased for Rs. 103200.00 @ Rs. 8600.00 each inclusive of taxes. But prior approval of Director, Transport was obtained for 10 printers only)	17200
				Total	247818

14. Booking of payment of Rs. 0.77 lacs under the wrong head of account

As per cash book 2011-12 page- 149 and ledger 2011-12 page-31, an amount of Rs. 76,835/- was shown paid to the National Institute of Electronics and Information Technology (NIELIT), Chandigarh, B.O. Shimla (formerly DOEACC Society) vide cheque No. 066881, dated 24.3.2012 under the head 'Salary' regarding payment on account of salary of Data Entry Operators for the month of 2/2012 and this amount has been booked under the head 'Salary'. But this payment was in fact made to the Managing Director, Himachal Pradesh State Electronics Development Corporation, Khalini, Shimla-2 against above cheque as per bank statement dated 24.04.2012 of PNB, Ananj Mandi, Shimla (A/C No. 3923000100036885). It is also added that the supporting bills/vouchers of above payment were not intact in the voucher file. Hence, the factual position of this payment may be clarified and the relevant bills/vouchers may be shown to audit and the above expenditure may also be booked/charged to the relevant head of account under intimation to audit.

15. Incurring of expenditure amounting to Rs. 0.24 lacs without calling for quotations and without observing codal formalities

It has been provided in Rule 97 of HP Financial Rules, 2009 that the purchase of goods up to monetary value not exceeding Rs. 3000/- may be made without inviting quotations or bids on each occasion subject to annual limit of Rs. 50,000/-. But in the following instances, an expenditure of Rs. 24,160/- has been incurred for the purchase of different store/stock items exceeding Rs. 3000/- on each occasion without calling the quotations. Hence, the codal formalities were not observed regarding purchase of these items. Therefore, the reasons for non-adhering to the required codal formalities may be intimated and the irregular expenditure thus incurred may be got regularized now with the sanction of competent authority and compliance may be shown to audit. In future, all the codal formalities required for purchase of different items may be strictly observed.

Sr. No.	Cash Book Page	Payment month	Bill No. & Date	Particulars	Amount	Remarks
1	88	3/2011	806/22.3.11	M/S VAN-CHUM, The Mall, Shimla	9000.00	Purchase of stationary articles by RTO Shimla
2	49	1/2011	5525/31.12.12	M/S Image Maker Computers, Kasumpti, Shimla-9	4600.00	Purchase of four HP Laser jet cartridge refilling by RTO Shimla
3	50	1/2012	142/7.1.13	M/S Satluj Document Company, Khalini, Shimla-2	3581.00	Purchase of control console for Fax Machine-F-2365 by ARTO Baddi
4	87	3/2011	326/28.6.10	M/S Jindal Electricals, College Road, Naraingarh (Ambala)	3500.00	Purchase of one cooler and one cooler trolley by ARTO Barrier, Kala Amb. Prior approval of Director Transport was also not obtained.
5	83	3/2011	5673 & 5674/4.2.11	M/S Hamir Electricals, Hamirpur	3479.00	Expenditure incurred on LAN & CABLING by the RTO Hamirpur
				Total	24160.00	

16. Non-settlement of Rs. 0.30 lacs on account of levying of ISO charges and deduction of bank charges by the bank

PNB Branch at Anaj Mandi, Shimla has deducted a sum of Rs. 23,248/- on account of ISO charges up to 31.3.2013 from the Society's Saving Account No. 3923000100036885, as per detail given below. Out of this, an amount of Rs. 6,177/- had been got credited in the account. Hence, the balance amount of Rs. 17,071/- may be got credited from the bank in the above account and compliance be shown to audit.

Year	ISO charges levied/deducted by the bank	Charges re-credited by bank	Balance to be re-credited
B/F as on 1.4.2010	10,939	0	10,939
2010-11	6,935	4,525	2,410
2011-12	310	0	310
2012-13	5,064	1,652	3,412
Total	23,248	6,177	17,071

Further, PNB Branch at Anaj Mandi, Shimla has deducted a sum of Rs. 13,021/- on account of bank charges for the year 2010-11 to 2012-13 from the Society's Saving Account No. 3923000100036885 during the period under audit, as per detail given below. Hence, the matter may be taken up with the bank and factual position may be got cleared and efforts may also be made to re-credit these charges.

Year	Bank charges
2010-11	3,132/-
2011-12	4,243/-
2012-13	5,646/-
Total	13,021/-

17. Payment of Rs. 0.12 lacs on account of engagement of part time casual sweepers without approval of the competent authority

During the course of audit, it has been noticed that an amount of Rs. 11,800/- has incurred on account of engagement of part time casual sweepers at different RTO offices for the year 2010-11 to 2012-13, as per detail given below but the required approval of Chairman-cum-CEO and Chief Administrator under Rule 8.9 and Rule 8.10 of by-laws of the e-Governance Society for engagement and fixation of rates casual labourers was not obtained/ shown to audit. Hence, the engagement of these casual sweepers without necessary approval of competent authority may be justified and the necessary ex-post facto approval/sanction of competent authority may be got obtained now under intimation to audit.

Sr. No.	Year	Amount(Rs)
1	2010-11	6200
2	2011-12	3400
3	2012-13	2200
	Total	11800

18. Non- maintenance/Non-production of record and Non-maintenance of Cash Books by the field units

During the audit, the following records regarding receipt of user/service charges were not shown to audit. Hence, the same may be produced in the next audit.

Sr. No.	Name RTO/ARTO	Particulars of record
1	RTO Solan	Receipts A/C for 4/2010
2	RTO Kullu	Receipt A/C for 4/2010 and Service Fee Receipt A/C for 6/2011 & 3/2013
3	RTO Una	Receipt A/C for 4/2010,6/2011 & 3/2013
4	RTO Dharamshala	Receipt A/C for 4/2010,6/2011 & 3/2013 except manual receipt a/c for 3/2013
5	RTO Nahan	Manual Receipts A/C for 4/2010,6/2011 & 3/2013
6	RTO Chamba	Receipts A/C for 4/2010 & 6/2011
7	ARTO Tunuhatti Barrier	Receipts A/C for 4/2010, 6/2011 & 3/2013. Only 'Service Charges Register' (named as Cash Book) along with counterfoils of deposits of user charges produced.
8	ARTO Parwanoo Barrier	Receipts A/C for 3/2013

Further, it was also observed in audit that the cash books have not been maintained by the field units except by RTO Hamirpur, RTO Una and RTO Solan, due to which the correctness of amount shown as received and deposited in respect of field units could not be verified in audit. This observation was also raised during

previous audit also but the needful was not done so far. Therefore, the needful may be done now and compliance may be got verified at the next audit.

19. Late deposit of user charges in the bank

As per rule, the amount collected should be deposited in the bank on the day of collection or on the next working day but on perusal of the 'Service Charge/Processing Fee Register' maintained by the RTO/ARTO offices, it has been observed that in the following instances, the amount collected was deposited in the bank after a gap of about one week to more than three months which is highly objectionable. Hence, the reasons for late deposit may be justified else the penal interest may be recovered from the concerned officials and this practice of late deposit of collection charges should be avoided in future.

(a) RTO Office Nahan

Sr. No.	Period of daily collection	Date of deposit in the bank	Total cumulative amount collected during the period
1	8.8.12 to 24.8.12	25.8.12	15670.00
2	25.8.12 to 3.9.12	3.9.12	4060.00
3	3.9.12 to 10.9.12	11.9.12	16630.00
4	11.9.12 to 29.9.12	1.10.12	15780.00
5	1.10.12 to 23.10.12	25.10.12	23840.00
6	25.10.12 to 30.11.12	1.12.12	25230.00
7	1.12.12 to 11.12.12	12.12.12	18350.00
8	12.12.12 to 7.1.13	8.1.13	23150.00
9	8.1.13 to 31.1.13	1.2.13	15570.00
10	1.2.13 to 23.2.13	26.2.13	32920.00
11	26.2.13 to 8.3.13	11.3.13	20810.00

(b) ARTO Baddi Barrier

Sr. No.	Period of daily collection	Date of deposit in the bank	Total cumulative amount collected during the period
1	1.4.10 to 8.4.10	8.4.10	3380.00
2	8.4.10 to 16.4.10	16.4.10	2370.00
3	16.4.10 to 30.4.10	30.4.10	1920.00
4	19.5.11 to 31.5.11	1.6.11	1470.00
5	1.6.11 to 9.6.11	10.6.11	1020.00
6	11.6.11 to 29.6.11	30.6.11	2200.00
7	11.2.13 to 4.3.13	6.3.13	2000.00
8	6.3.13 to 24.3.13	25.3.13	1740.00

(c) ARTO Tipra Barrier at Parwanno

Sr. No.	Period of daily collection	Date of deposit in the bank	Total cumulative amount collected during the period
1	16.6.12 to 30.6.12	11.7.12	4390.00
2	1.7.12 to 31.7.12	25.8.12	18820.00
3	1.8.12 to 31.8.12	10.10.12	9350.00
4	1.9.12 to 30.9.12	21.12.12	9250.00
5	1.10.12 to 31.10.12	22.11.12	21420.00
6	1.11.12 to 30.11.12	11.12.12	12730.00
7	1.12.12 to 31.12.12	31.1.13	16260.00
8	1.1.13 to 31.1.13	19.2.13	19330.00
9	1.2.13 to 28.2.13	3.4.13	11180.00
10	1.3.13 to 31.3.13	12.4.13	14490.00

(d) ARTO Parwanoo Barrier

Sr. No.	Period of daily collection	Date of deposit in the bank	Total cumulative amount of collected during the period
1	13.1.10 to 27.4.10	28.4.10	35000.00
2	24.5.11 to 4.7.11	5.7.11	35000.00
3	27.8.11 to 12.10.11	13.10.11	24000.00

20. Non-deposit of Rs. 1,000/- in bank

RTO Kullu office has collected users charges of Rs. 1,000/- vide pre-printed receipt No. 2603, dated 9.6.2011 but the credit entry has not been pointed out in the bank statement. Hence, the amount may be got traced in the above statement or the recovery of the same may be made from the concerned official under intimation to audit.

21. Non-deposit of Rs. 1,000/- on account of sale of Log Books

On perusal of the 'Log Book Register' maintained by ARTO, Tipra Barrier office at Parwanoo, it has been noticed that ARTO office has received 265 log books during the period 23.4.12 to 25.6.13 from Central Unit of e-Governance Society, Shimla. Out of these, 10 log books were issued to ARTO, Parwanoo Barrier in the month of 6/2012 for sale without taking any acknowledgement. Further, the amount on account sale/receipt of these 10 log books of Rs. 1,000/- (10x100 each) was neither received nor deposited in the bank account of the Society. Hence, the deposit of above amount may be ensured by the Tipra Barrier after making correspondence with the Parwanoo Barrier under intimation to audit.

22. Less deposit of Rs. 150/- in bank

During checking of the 'Processing Fee Register' of ARTO Baddi Barrier, it has been observed that an amount of Rs. 150/- on account Processing Fee collected during period under audit was less deposited in the bank which may be deposited now and compliance be shown to audit.

23. Store and Stock Account - Non maintenance of proper 'Stock Register' of consumable items and non conduct of physical verification of stock

During the course of audit of stock register of consumable items, it was observed that the stock register has not been maintained properly on the format prescribed under para 9.2(b) of by- laws of e-Governance Society. The entries recorded in the register are not self explanatory. Further, it has also been noticed that the stock register was not maintained item-wise. These observations had also been raised during previous audit but no fruitful steps have been taken in this regard. Therefore, It may be ensured that the stock registers are maintained in the prescribed proforma and compliance shown to audit.

24. Minor objection statement

The minor objection statement was not issued separately.

25. Conclusion

The accounts need to be maintained as per prescribed procedures and as provisions contained in the by - laws.

Additional Director,
Local Audit Department,
Himachal Pradesh, Shimla-171009.

Endorsement No.

Copy to:-

1. The Chairman-cum-CEO, e-Governance Society of Transport Department, H.P Shimla-171004 with the request that annotated replies may be furnished within one month to this department.
2. The Director, State Transport Authority, Shimla-171004 for information.
3. The Principal Secretary (Transport) to the Govt. of H.P., Shimla-2 for information
4. Sh. Manjeet Bhatia Section Officer (Audit) -----

Additional Director,
Local Audit Department,
Himachal Pradesh, Shimla-171009.

