

CENTRAL ADMINISTRATIVE TRIBUNAL  
ALLAHABAD BENCH  
ALLAHABAD

ORIGINAL APPLICATION NO.891/2002

Allahabad, this is the 23rd day of September 2002

Hon'ble Mr. S. Dayal, Member (A)  
Hon'ble Mr. A.K. Bhatnagar, Member (C)

R.K. Awasthi,  
Assistant Audit Officer,  
O/O Accountant General (Audit)-I, U.P.  
Allahabad.

(Party in Person)

..... Applicant

Versus

1. Union of India  
(By & through its Secretary,  
Government of India, Ministry of Finance,  
Department of Expenditure,  
New Delhi.)
2. State of Uttar Pradesh,  
(By & through its Chief Secretary, U.P.,  
Secretariat, Annex, 1,  
Lucknow-226 001).
3. Comptroller & Auditor General of India,  
10, Bahadur Shah Zafar Marg,  
New Delhi.
4. Principal Accountant General,  
(Accounts & Entitlement-I, U.P.  
Allahabad.
5. Accountant General (Audit-I) U.P.  
Allahabad.

..... Respondents

By Advocate Shri Amit Sthalaker

O R D E R

Hon'ble Mr. S. Dayal, Member (A)

This application has been filed for setting aside



order dated 07.06.2002 and 18.06.2002 regarding illegal "transfer/attachment" of the applicant to the Office of the Principal Accountant General (A&E), U.P. Allahabad. The applicant also seeks the setting aside of order of the creation of the post of Deputy Accountant General (Panchayat Raj Institution) under the administrative control of Principal Accountant General (A&E)-I, U.P. A direction is sought to the respondent to place the service of Deputy Accountant General (Panchayat Raj Institution) under the administrative in supervisory control of Accountant General (Audit)-I, U.P. A further direction has been sought to respondent No.3,4 & 5 to ensure that audit of Panchayat Raj Institutions/Urban Local Bodies shall be conducted exclusively by personnel borne on the sanctioned cadre strength of the Office of the Accountant General (Audit)-I/II, U.P. and not by personnel of the Accounts and Entitlement Office as the latter are not qualified and competent to discharge the audit of accounts. The orders challenged are order dated 07.06.2002 by which 16 persons including the applicant have been transferred for a period of one year to the office of the Principal Accountant General (A&E)-I, U.P. and Uttaranchal, Allahabad. By order dated 18.06.2002, the word "attached" was replaced to "transferred" in the order dated 07.06.2002.

2. The learned counsel for the respondents has filed affidavit on behalf of the respondents to which order dated 27.08.2002 is annexed. By the said order, 15 persons including the applicant's name in the said order have been repatriated to the office of Accountant General (Audit)-I. The order dated 03.09.2002 shows that the applicant has been posted to the Direct Tax audit wing by Accountant General, (Audit)-I, U.P.

3. Thus, orders dated 07.06.2002 and 18.06.2002 do not



survive and the application has become infructuous to that extent.

4. The applicant says that the relief regarding direction to the respondent Nos. 3,4 & 5 to ensure audit of Panchayat Raj Institution/Local Urban Bodies should be conducted exclusively by personnel borne on the sanctioned cadre strength of the office of the Accountant General (Audit) I/II, U.P. and not by personnel of Accounts and Entitlement Office. The applicant states that this is necessary so that the benefit of expansion of audit work is available to the audit wing of the Accountant General.

5. We have perused order dated 31.07.2002 which is in reply to representation dated 10.06.2002 of the applicant. We find from the reply that the work of audit of Panchayat Raj Institution and Urban Local Bodies and technical guidance and supervision of local bodies is to be done jointly by Principal Accountant General, (A&E)-I, as team leader with the Accountant General, Audit-I, U.P. region as ~~spokes~~ person on behalf of comptroller and Audit General in the matter of Audit of Panchayat Raj Institution and Urban Local Bodies. It has also been decided by Comptroller and Audit General on 10.07.2002 that the staff from the Office of the Accountant General (A&E) and Audit is to be put under the control of Deputy Accountant General Panchayat Raj Institution along with temporary transfer of post and staff thus posted will continue to be borne on the cadre of the cadre controlling authority. It has been stated that the orders will be issued by the comptroller and Auditor General of India to facilitate the audit of Panchayat Raj Institution / Urban Local Bodies by taking the staff from both the streams of department, i.e. office of Accountant General (audit) and (A&E) due to the exigencies of time and work needs for the department in the changed scenario with a view to ~~excise~~ <sup>exercise</sup> audit checks on the funds being given to these bodies.

6. We do not find any infirmity in the scheme of regardless of individual aspirations of those in Audit wing who might seek the benefit from this expansion. The applicants have sought to a secondary importance to public interest in such matters and primary importance to benefit which may accrue to the staff of the audit wing. The public interest lies in introduction of audit of Panchayati Raj Institutions etc. at the earliest which purpose is adequately served by the scheme. The association of Accountant General (Audit) ensures the quality of audit.

7. The O.A. is therefore dismissed. There shall be no order as to costs.

  
Member (J)

  
Member (A)

shukla/-