

**DIRECTORATE OF AUDIT
GOVERNMENT OF N.C.T. OF DELHI
4TH LEVEL, C-WING,
DELHI SACHIVALAYA, NEW DELHI**

Sub: - Internal Audit Report on accounts of Directorate of Audit, 4th Level, "C" Wing, Delhi Secretariat, New Delhi - 110002 for the period 2016-2021.

Introduction

The accounts of **Directorate of Audit, 4th Level, "C" Wing, Delhi Secretariat, New Delhi - 110002** for the period **2016-2021** were test audited by the Audit Party No. XXI comprising of Mr. V. S. Ranjith, IAO/ A.O & Mrs. Suja Kesavan, A.A.O. during the period from 20/09/21 to 30/09/21 (9 working days).

Aims & Objectives

The internal audit organization was set up on union territory of Delhi w.e.f. 1st July, 1977. It continued to work as on the branches of Principal Accounts Organization till 31st May, 1981. It assumed independent entity w.e.f. 1st June, 1981 as the Directorate of Audit. The Directorate of audit is headed by Principal Secretary(Finance) and is assisted by Addl. Secretary Finance and Controller of Accounts (Audit).

Role/Function

The main function of Directorate of Audit, which is divided into two Units namely internal Audit and Local Fund Accounts, is to check the initial accounts of various government departments, institutions receiving grant-in - aid from the government, companies under liquidation, gram panchayats and autonomous organizations under the Government of National Capital Territory of Delhi.

The Directorate of Audit is also responsible for conducting special audits as and when requested by the concerned departments and directed by the higher authorities.

Internal Audit test check the accuracy and Completeness of the accounts and ensures that all revenues receipts collected are brought to accounts under proper head, that all the expenditures and disbursements are duly authorized, vouched and correctly classified and that the final accounts represent a complete and true statement of financial transaction it purpose to exhibit.

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H.O.D/ H.O.O. /D.D.O./ Cashier

The following officers/officials have served as H.O.D/ H.O.O./D.D.O./Cashier during the Audit period 2016-2021:

HOD

Sl. No.	Name & Designation	From-To
1.	S.P.Singh, Spcl. Secy.(Fin.)	09/07/15-08/05/17
2.	Secretary	08/05/17-07/03/19
3.	S.P.Singh, Secy.(Fin.)	07/03/19-08/11/19
4.	Neeraj Bharti, Spcl. Secy.(Fin.)	08/11/19-13/12/19
5.	Padmini Singla, Secy.(Fin.)	13/12/19-02/03/20
6.	Sandeep Kumar, Secy.(Fin.)	02/03/20-05/10/20
7.	Nand Kishore, COA	15/10/20-04/12/20
8.	Sandeep Kumar, Secy.(Fin.)	04/12/20-23/12/20
9.	Prince Dhawan, Spcl. Secy.(Fin.)	23/12/20- 31/03/21

HOO

S.no	Name	Designation	From - To
1	Sh. Kulgeet Singh	DCA	31/10/2012 to 12/09/2017
2	Sh. Surender Kumar	DCA	12/09/2017-26/07/2019
3	Sh. Vishvesh Nayyar	DCA	26/07/2019-06/01/2020
4	Sh. Cleetus K.M.	DCA	06/01/2020-31/03/2021

DDO

S.no	Name	Designation	From - To
1	Sh. H.R. Naugain	A.O.	10/01/2013 to 10/07/2017
2	Sh. Venkiteswaran K.	Sr. A.O	10/07/2017-06/12/2018
3	Sh. Vishvdeep Badyal	AAO	06/12/2018-01/02/2019
4	Sh. Parveen Kumar Gupta	A.O.	01/02/2019-22/10/2020
5	Sh. Vijayakumar E.k.	A.O	22/10/2020 -31/03/2021

Cashier

S. no.	Name	Designation	From - To
1	Sh. Kailash Joshi	HEAD CLERK	27/02/2015-10/08/2018
2	Sh. Shashi Bhushan	Sr. ASSISTANT	10/08/2018-22/08/2019
3	Sh. Nitesh	Jr. ASSISTANT	22/08/2019-31/03/2021

Vacancy Statement as on 31/03/2021

S.No.	Category of Post	Sanctioned Posts	Filled Posts	Vacant Posts
1	Controller of Accounts	02	00	02
2	DSF(Accounts)	01	00	01
3	DCA	06	04	02
4	Sr.AO/AO	69	45	24
5	AAO	80	49	31
6	Grade-II	01	01	00
7	Grade-II	27	18	09
8	Grade-II	47	26	21
9	Grade-IV	17	15	02
10	Sr.PA	02	01	01
11	Steno/Gr.II	04	04	00
12	Class-IV	11	07	04
13	Driver	01	00	01
Total		268	170	98

Detail of Budget during Audit Period 2016-2021**(Amount in Rs.)**

Year	Budget allotted	Expenditure made	Balance
2016-2017	132600000	121302607	11297393
2017-2018	217100000	185738448	31361552
2018-2019	226700000	221754996	4945004
2019-2020	195002000	193080281	1921719
2020-2021	208900000	183882104	25017896

Statutory Audit

As per information provided by the unit, the AGCR audit has been conducted up to the period 2018.

Maintenance of Records

The maintenance of records of **Directorate of Audit, 4th Level, "C" Wing, Delhi Secretariat, New Delhi - 110002** for the period 2016-21 was found satisfactory subject to observations made in the Current Audit Report.

or 214.

PART-I

Old Internal Audit Report (2008-2016)

There were 3 old outstanding Audit Paras pertaining to the period 2008-2016 with recovery amount Rs.3354/- As per reply submitted by the unit in support of outstanding paras, 01 Para is settled completely with a recovery of Rs. NIL. Balance 02 Paras alongwith a recovery of Rs.3354/- have been incorporated in part-I of the current audit report.

S. No.	Year	Total Paras	Para Settled	Paras Taken Afresh	Partially settled	Outstanding Paras with Para No.
1	2008-2011	2	--	--	--	2(1,2)
2	2011-2016	1	01	--	--	--
Total		3	01	--	--	2

Details of Old Recovery:-

S. No.	Year	Total old recovery (Rs.)	Amount recovered (Rs.)	Balance recovery (Rs.)
1	2008-2011	3354	--	3354
2	2011-2016	0	--	0
Total		3354	--	3354

or 214


PART-II**Current Audit Report (2016--21)**

During the course of current audit, 11 audit memos were issued including 7 record memos, highlighting various irregularities with a recovery of Rs.37856/-. On the basis of reply furnished by the unit 3 memos are settled completely with a recovery of Rs.1745/-. 01 Memo has been converted into 1 Para with recovery of Rs.36111/- and incorporated in the current audit report as Part-II.

Details of Current Recovery:-

Memo No.	Amount pointed out	Amount Recovered	Amount dropped on the basis of reply	Balance	Remarks
10	1745	1745	--	--	Settled
11	36111	--	--	36111	Para-1
Total	37856	1745	--	36111	

The Internal Audit Report has been prepared on the basis of information/records furnished and made available by **Directorate of Audit, 4th Level, "C" Wing, Delhi Secretariat, New Delhi - 110002** for the period 2016-21. The audit disclaims any responsibility for any misinformation and/or non-information on the part of Audit.


(V. S. RANJITH)
Inspecting Audit Officer/AO
AUDIT PARTY NO. XXI

PART I
OLD OUTSTANDING AUDIT PARAS
(2008--2016)

Part of old report (2) (3)

CURRENT AUDIT REPORT (2008-2011)

Para No. 1 TDS not recovered from contractor's bill

As per section 194-C of the Income Tax, any contact value exceeding Rs. 20,000/- pm or Rs. 50,000 in aggregate during the financial year, TDS has to be deducted but on scrutiny of bills of the suppliers/contractors it has been noticed that the TDS have not been deducting while making the following payments:-

Sl.No.	Vch. No. & Date	Name of the firm	Bill Amount	TDS to be recovered @2.06%
1.	152dt. 02/12/2008	DOEACC Centre, Chandigarh Branch	56,694	1167/-
2.	511dt. 01/12/2008	DOEACC Centre, Chandigarh Branch	74,097	1526/-
3.	95 dt. 11/05/2009	M/s Sympoh Marketing Pvt. Ltd	32,069	661/-

TDS may be recovered after due verification under intimation to audit.

Para No. 2 Security Deposits by govt. servants handling cash/stores

As per GFR 275, every Government servant, whether gazzetted or non-gazzetted, who is entrusted with the custody of cash or stores, is required to furnish security, for such amount as may be prescribed and to execute a security bond setting forth the conditions under which Government will hold the security and may ultimately refund or appropriate it.

On Scrutiny of the record during the course of audit it was found that the cashier of the Directorate of audit, who is entrusted with the custody of the cash have not furnished security and executed a security bond so far. To safeguard the government interest, security bond may be got executed by the cashier under intimation to audit.

(Ashok Kumar Saini)
IAO, Party No. 1

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PART- II
CURRENT AUDIT REPORT
(01.04.2011 to 31.03.2016)

Para No- 01.

Sub :Physical verification of Stock

As per GFR 192(1) & (2) physical verification of fixed assets and consumable goods & materials should be carried out at least once in a year and discrepancies if any should be recorded in the stock register for appropriate action by the competent authority. Physical verification of Consumable stores, Non-consumable stores and computer stock has not been carried out since 2014-15, which may be conducted.

TEST AUDIT NOTES

TAN: 01.

Sub : Service Records.

Service verification in r/o the following officers may be completed:

1. Sh. Surender Kumar, DCA (01-07-2010 to 30-06-2011 not verified)
2. Sh. Suresh Kumar, A.A.O. (29-02-2012 & 16-09-2014 to 20-10-2015 not verified)

Padmini

(PADMINI RAVI KUMAR)
A.O./I.A.O.

PART II
CURRENT AUDIT PARAS
(2016-2021)

(1)

PART II
CURRENT AUDIT REPORT
(2016-2021)

PARA No. 1 (Ref: Audit Memo No. 11 dated 27/09/2021)
Sub: Leave Salary drawn during CCL beyond 365 days

As per DoPT OM No. 11020/01/2017-Estt.(L) dated 30.08.2019, CCL may be granted at 100% of leave salary for the first 365 days and 80% of the leave salary for the next 365 days with effect from 14.12.2018.

During the test check of PBRs and Service Books, it is observed that the following officer has already availed 365 days Child Care Leave (CCL) for which 100% leave salary is admissible and further CCL is to be granted with 80% leave salary for the next 365 days, whereas she has been paid 100% salary as per records. As such, overpayment has been made as per details under:-

S. No	Name & Desig.	Period of Leave	No of Days of CCL availed beyond 365 days	Basic Pay as per Service Book +DA applicable	Period of over-payment	Overpayment = 20% (v) X No. of leave taken Total days of the month
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)
01	Ms. Shivani Sharma, AAO	Already availed 351 days CCL and further 104 days CCL w.e.f. 16/12/19 to 28/03/20	90 days (from 30/12/19 to 28/03/20)	52000 +8840(17%)	30-31 Dec.19	785
					1-31 Jan 20	12168
					1-29 Feb. 20	12168
					1-28 Mar. 20	10990
					TOTAL	36111

Reason for overpayment of leave salary paid to the officer mentioned above during CCL for **Rs.36111/-** may be elucidated to audit and recovery may be made from the officer concerned and deposited into Govt. A/c after due verification of relevant facts and figures.

Other similar cases may also be reviewed and action may be taken under intimation to Audit.

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(V. S. RANJITH)
Inspecting Audit Officer/AO
AUDIT PARTY NO. XXI