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**DIRECTORATE OF AUDIT
GOVERNMENT OF NCT OF DELHI
4th LEVEL, C-WING, DELHI SECTT,
I.P. ESTATE, NEW DELHI-110002**

Sub:- Audit report on the Accounts of Tourism Department, 2nd Floor, C Wing, Vikas Bhawan-II, Delhi-110054 for the period 2020-21 to 2021-22

INTRODUCTION

The I.A.R. on the accounts of **Tourism Department, 2nd Floor, C Wing, Vikas Bhawan-II, Delhi-110054** for the period 2020-21 & 2021-22 was conducted by field Audit Party No. XIV, comprising of Mrs. Sadhna Sharma, Sr. AO/IAO, Sh. Mohan Kumar Choudhary, AAO w.e.f. 27.07.2022 to 10.08.2022 (10 working days). Statutory audit of **Tourism Department, 2nd Floor, C Wing, Vikas Bhawan-II, Delhi-110054** has been conducted by AG (Audit) Delhi up to 2019-20.

AIMS AND OBJECTIVES

Tourism Department was separated from Transport Department with effect from 01.08.1999. Presently the Department is working independently with set out objectives and activities. The main objectives of Tourism Department are to plan various infrastructure facilities and essential services for improving tourism in Delhi, monitoring of Plan and Non-Plan work, related to Tourism Sector in Delhi. Vision of department to make Delhi the best tourism destination with the state of art facilities & vibrant tourist friendly environment. Following three schemes run by the Department:-

- (a) All Bed & Breakfast Establishments
- (b) All Guest Houses seeking Approval & Grading (Voluntary scheme)
- (c) All Tour Operators/Travel Agents

1 Bed & Breakfast Scheme

Tourism Department is implementing a scheme, namely "Bed & Breakfast Scheme", with effect from October, 2007 for providing budget accommodation to the tourists, both domestic and international. The house owners, who have spare room availability, can avail of the scheme by registering 2/3rd of the total Bedrooms available, with a minimum of one room and maximum of six rooms. The rooms are registered in two categories, i.e. Silver or Gold, on the basis of the facilities available at the premises. The details of the facilities which are expected in Silver and Gold category are given in Form 'C', enclosed with the application form. **During 2020-21 total 116 applications have been received, out of which 78 applications approved & 38 rejected. During 2021-22 total 258 applications have been received, out of which 147 applications approved & 111 rejected.**

2 Approval and Grading of Guest Houses

In order to meet the rising demand of hotel accommodation for budget tourists both domestic and foreign, Tourism Department, Govt. of N.C.T. of Delhi has decided to standardize and ensure good, clean, hygienic, fair and upgraded facilities and practices in the large number of Guest Houses and unregulated accommodation units that spring up in cities and towns. Department of Tourism, Govt. of N.C.T. of Delhi has a voluntary Scheme for approval and grading of Guest Houses which are conform to the norms prescribed for the purpose with regard to sufficient lighting, wardrobe,

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approval granted to guest houses which have minimum 06 lettable rooms with proper ventilation and located at 6 meters approach road. The Guest Houses are graded under the three categories – (i) Standard (ii) Premier (iii) Luxury. During 2021-22 03 guest houses approved by Department .

***The process of the application under the scheme of Approval of Guest Houses and Grading of Guest Houses will be completed within 21 days under the e-SLA after receipt of all requisite valid licenses/certificates from the concerned authorities.**

3 **License for Tour Operators/Travel Agents/Excursion Agents/ Tourist Transport Operators.**

A scheme for License of Tour Operators/Travel Agents/Excursion Agents/Tourist Transport Operators etc. has been notified. The Department is being issue license to these operators.

4 **Data Collection**

The Tourism Department is also collecting tourist information from registered Bed & Breakfast Establishments & Guest Houses approved from DoT and the same after compilation is transmitted to Ministry of Tourism, Govt. of India.

5 Grant-in-aid is given by the Department for development and promotion of Tourism: -

(a) **To Delhi Tourism & Transportation Development Corporation Ltd. (DTTDC Ltd.).**

- (i) For development of ancient lakes and other tourism related infrastructure projects.
- (ii) For Organization of cultural festival viz. Mango festival, Qutub Festival Gandhi Jayanti Utsav, Ittar festival, Chrysanthemum Flower show, Sharad Utsav, Kite Flying festival Basant Utsav, Garden Festival etc.
- (iii) For participating in national and international events.
- (iv) For publicizing and marketing Delhi as a tourist destination.
- (v) For running Tourists Information Centers, as approved by the Govt. of NCT of Delhi.
- (vi) Grant-in-aid to Tourist Information Centers.
- (vii) Tourist City Information Services.

(b) **To Delhi Institute of Hotel Management & Catering Technology (DIHM&CT).**

- (i) For running of three years degree courses.
- (ii) For running 1½ year trade diploma course in five disciplines.

H.O.O/D.D.O's/ CASHIERS

The following Officer/Officials have served as HOO/DDO/Cashier during 2020-21 to 2021-22:-

01. **LIST OF HOO:-**

S.No.	Name/Design.	From-To
1.	Sh. Gaurav Saini, Dy. Secretary	01.04.2020 to 20.09.2021
2.	Ms. Sushila, Dy. Secretary	21.09.2021 to 18.04.2022
3.	Sh. Karan Pal Suhag, Dy. Secretary	19.04.2022 to till date

02. **LIST OF DDO:-**

S.No	Name	From – To
1.	Sh. V.Sreenivas, Sr. Accounts Officer	1 .04.2020 to 31.03.2022
2.	Sh. Vinay Kumar Gupta, Sr.AO	07.06.2022 to till date

03. **LIST OF CASHIER:-**

S.No.	Name	From – To
1.	Sh. Satendra Kumar, Jr. Asstt.	01 .04.2020 to 21.07.2021
2.	Sh. Sunil Kr. Tyagi, Statistical Asstt.	22.07.2021 to 31.03.2022
3.	Sh. Mritunjay Pal Singh, Stat. Asstt.	01.04.2022 to till date





Budget Allocation and Expenditure for the year to 2020-21 to 2021-22:- (IN LAKH)

Sr. No.	Financial Year	Budget allotted		Expenditure		(-) Saving (+) Excess	
		Capital (5452)	Revenue (3452)	Capital (5452)	Revenue (3452)	Capital (5452)	Revenue (3452)
1.	2020-21	3.00	3536	0.00	2622.3	3.00	913.7
2.	2021-22	101.7	6008.8	0.00	4720.1	101.7	1288.7

*As per Utilization certificate submitted by DTTDC there is expenditure of Rs.6,66,05,745/- under head Grant in Aid to DTTDC for Delhi ki Diwali but PAO IX has reconciled expenditure of Rs.6,01,00,000/-. Hence there is excess expenditure of Rs. 65,05,745/- which should be checked by concerned department i.e. Tourism department and review accordingly.

Statutory Audit

Statutory audit of Tourism Department, 2nd Floor, C Wing, Vikas Bhawan-II, Delhi-110054 has been conducted upto 2019-20

Vacancy Statement

S.No.	Group	No. of Posts Sanctioned	Filled	Vacant
1	A	6	3	3
2	B	11	8	3
3	C	6	4	2
	Total	23	15	8

Maintenance of Records

The maintenance of records of Tourism Department, 2nd Floor, C Wing, Vikas Bhawan-II, Delhi-110054 for the period 2020-21 & 2021-22 was found satisfactory subject of observations made in Current audit report and in test audit note.

Old Audit Report

There are 20 old Audit Paras from the previous report involving recovery of Rs.57,233/- Department has not been submitted any reply regarding settlement of old outstanding Paras. 02 Paras of old report has been taken as fresh. Hence, 18 old outstanding Paras with Rs.57,233/- outstanding recovery is placed in the file as Part-I of the report.

Current Audit Report

During the course of current audit, 13 audit memos including 1 record memo, highlighting various irregularities/short recoveries to the tune of Rs. 67,476/- were issued. Out of which NIL memos settled with recovery of Rs. NIL and 13 audit memos have been incorporated in 08 Paras along with recovery of Rs. 67476/- and remaining 05 memos have been taken as 05 TANs in the current audit report.


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Details of Current Recovery

Para No.'s/Audit Memo No.	Total Recoveries (in Rs.)	Amount Recovered/ Dropped (in Rs.)	Balance (in Rs.)
Memo no.02/PARA-01	16848/-	NIL	16848/- ✓
Memo no.03/PARA-02	6908/-	NIL	6908/- ✓
Memo no. 05/PARA-03	3385/-	NIL	3385/- ✓
Memo no. 09/PARA-04	25710/-	NIL	25710/- ✓
Memo no. 10/PARA-05	14625/-	NIL	14625/- ✓
TOTAL	67476/-	NIL	67476/-

The internal audit report has been prepared on the basis of information furnished and made available by the **Tourism Department, 2nd Floor, C Wing, Vikas Bhawan-II, Delhi-110054** for the period 2020-21 & 2021-22. The Audit disclaims any responsibility for non production of record/information or misinformation and/of non-information provided **Tourism Department, 2nd Floor, C Wing, Vikas Bhawan-II, Delhi-110054**. The responsibility for any legal or other liabilities, which may arise at any point of time in any way from this report, may be put on , the whole or a part of it, lies with **Tourism Department, 2nd Floor, C Wing, Vikas Bhawan-II, Delhi-110054**. The Dte. of Audit is not responsible for any legal consequences arising at any time in future, in whatsoever manner and whatsoever ways.


(Mohan Kumar Chaudhary)
AAO


(SADHNA SHARMA)
IAO/SR.AO
Party No.XIV

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PART-I

KART- I

Old Outstanding Paras

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PART - I

Old Report

CURRENT REPORT 2006-08

PARA No. 01
Para 1

Para-I

Para No. 1

(Ref.M.No.10 dated.3.2.2009)

Non-recovery of interest on loan granted to DTTDC valuing Rs.5Cr.

During scrutiny of record it has been noticed that Rs.5 cr. was released as loan to DTTDC for development for development of garden of five senses at Said-ul-zaib on 31st March'04. However the principle amount of Rs.5 cr, was refunded by the loanee deptt. On 8.9.2005 but interest part thereon has not been paid by the DTTDC till date whereas clause D of terms and conditions of MOU states that interest @ 10.5% will be levied on loan amount. Since considerable time has been elapsed, it is suggested that long pending overdue interest amount may be recovered under intimation to audit.

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Para 3
PARA No-3
Para-3.2

PART -II

(CURRENT REPORT)

2008-10

PARA NO. 01 Non submission of progress report by MCD under the scheme
Central Financial assistance

Ref: (Audit memo No.7, dt.27/10/10)

On scrutiny of files related to CFA scheme, it was noticed that following amounts of Rs.1244.56 lacs was released to MCD on account of Central Financial Assistance in various schemes as per the details given below

S.N o.	Particulars of proposal/work	Amount sanction ed	Amount released	Bill no /dated
1	Constn.of Urinals/Installation of Signage at Paharganj	180.70	144.56	147/12.1.10
2	Providing & Installation of multilevel stack parking at Satbhirawn in WEA,Karol Bagh	500.00	400.00	148/12.1.10
3	Construction of multi level stack parking at Arya Nagar behind Sheila Cinema at SP Zone, Delhi	480.00	384.00	146/12.1.10
4	Central Financial Assistance for "Up gradation/improvement of urinals in Karol Bagh Area in Delhi	280.00	224.00	159/28.1.10
5	Fixing of Signages and rotaries in Karol Bagh area, New Delhi	115.00	92.00	167/11.2.10
	Total	1555.70	1244.56	

In this connection it was noticed that these amounts were released subject to some conditions as laid down in the sanction letter from serial nos.1 to 8 as follows:

1. MCD shall have to commence the work immediately to ensure timely utilization of funds and to avoid escalation of cost. The project should be commissioned before commencement of Commonwealth Games 2010

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2. MCD shall follow CPWD/PWD Schedule of rates and all codal formalities while executing the project.
 3. MCD shall regularly furnish the quarterly statement of progress of work and expenditure incurred to the Ministry of Tourism, Govt. of India, along with a copy of the same to Tourism Department, Govt. of NCT of Delhi.
 4. The balance amount of 20% will be released in the form of reimbursement on receipt of Utilization Certificate for the total amount of the CFA sanctioned for the project. MCD shall furnish completion/commissioning certificate to the effect that the project has been completed as per original, drawing, blue print etc. approved by the Central Govt.
 5. Funds will be utilized only for the purpose for which they are released.
 6. MCD would undertake the responsibility for maintenance of facilities for which the funds are released and no reimbursement on account of losses if any.
 7. MCD shall not keep the released amount unutilized for not more than 6 months. In case the funds cannot be utilized by such time, the same will have to be surrendered to Central Govt. or their formal approval should be taken to transfer/adjust the amount against other Central Finance Project.
 8. MCD shall form a Monitoring Committee for the purpose of providing feed back on the progress of implementation to the Govt. of India on a regular basis.

In this connection, it was noticed by the audit that neither any progress report nor utilization certificate was received from MCD. In the absence of which, it could not be ascertained whether the work was completed in time or not. All conditions, as laid down in the sanction letter, were complied ^{with} by MCD or not.

Government of India released these amounts during Month of September and November 2009 where as the same were provided to MCD during January and February 2010.

Necessary action in this regard may be initiated now and progress/reasons may be intimated to audit.

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PARA-3
PARA No. 5
Para-3

PART - II
CURRENT REPORT
(2012-2013 to 2014-2015)

PARA-1

(Audit Memo No. 07 Dated: 13 August, 2015)

Subject : Recovery of License Fee and Water Charges amounting to Rs. 28,014/-

The PWD Deptt. of Delhi Govt. have revised the License Fee and water Charges from July 2012 and July 2013 vide order No.F4(1)/Misc/PWD/Allot/2004/8496-8500 dated 27.07.2012 and order No.30-3(17)(8)/Misc/Coord/2014/1955-1984 dated 14.03.2014 respectively. But scrutiny of PBRs revealed that the department had not deducted the Licence Fee and Water charges according to the revised rates from the salary of the following employees:-

S. No.	Name & Desgn.	Residential Address	Descr.	w.e.f.	Amount deducted (Rs.)	L.fee due (RS.)	Diff. (Rs.)	No. Of months	Amount recoverable (Rs.)
1.	Salapu Rajesh Steno	557, Type B, Timarpur, Delhi.	L.Fee	7/12 to 6/13	143	205	62	12	744
			L.Fee	7/13 to 7/15	143	245	102	25	2550
			Water charges	7/12 to 7/15	10	196	186	37	6882
Total									10176
2	Sunita Mehta SA	, 1578, Type-III, Gulabi Bagh, Delhi	L.Fee	7/12 to 06/13	280	380	100	12	1200
			L.Fee	7/13 to 4/14	280	450	170	10	1700
			L.Fee	5/14 to 8/15	380	450	70	16	1120
			Water Charges	7/12 to 4/14	15	236	221	22	4862
Total									8882
3	Virender kumar Process Server	778, Type-I, Gulabi Bagh, Delhi	L.Fee	7/12 to 6/13	80	115	35	12	420
			L.Fee	7/13 to 8/15	80	135	55	26	1430
			Water Charges	7/12 to 8/15	09	196	187	38	7106
Total									8956
Grand Total									28014

S. J. Dhirwaria
IADP
Audit Party

S. J. Dhirwaria
IADP - DI,
Audit Party

Necessary steps should be taken to recover the arrears of License Fee & Water Charges as detailed above after verification of records under intimation to audit. Other similar cases, if any, may also be taken into account for similar action.

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PARA-2

Para 6
PARA No-5
para-4

(Audit Memo No. 10 Dated: 14 August, 2015)

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Subject: Non-Obtaining of Utilization Certificate valuing Rs. 5,54,76,000/-

Department of Tourism, GNCT of Delhi releases Grant-in-Aid to DTTDC Ltd. and DIHM&CT from time to time under plan scheme. As per information provided by the department, it has been noticed that Utilization Certificate of grant released by the Department of Tourism to the following agencies i.e. DTTDC/DHIM&CT amounting to Rs. 5,54,76,000 during the year 2012-13 to 2013-14 as per details given below has not been obtained before releasing the subsequent grants whereas as per conditions of the grant and Rule 212(1) of GFR, the utilization certificate should be submitted by the grantee institution immediately after completion of the work.

S.No.	Year	Name of the Department	Amount (Rs.)
1	2012-13	DIHM&CT	37,54,000
2	2013-14	DTTDC Ltd.	17,86,000
3	2013-14	DTTDC Ltd.	1,08,86,000
4	2013-14	DIHM&CT	3,00,00,000
5	2013-14	DTTDC Ltd.	90,50,000
TOTAL			5,54,76,000

Further, as per Audit Report for the period 2006-08, the status of Utilization Certificate against the Grant-in-Aid amounting to Rs.1859.06 Lakhs has not been provided by the department.

Necessary steps should be taken to obtain the Utilization Certificate at the earliest after due verification of records under intimation to audit.

PARA-3

Para 7
PARA No-07

(Audit Memo No. 09 Dated: 14 August, 2015)

Subject: Non-Adjustment of Outstanding A.C. Bills amounting to Rs.3,83,658/-

Under Rule 162 (1) of R&P Rules, Advances may be made either direct to the parties concerned and on their receipt (stamped when necessary) or may be drawn by departmental officers who maintain detailed accounts of such advances in lump sum on abstract bills in Form GAR 30 for disbursing to the parties. In no case, should the submission of the detailed bill be delayed beyond the end of the month following that in which the advance was drawn.

The test check of records, documents and registers provided to the Audit has revealed that the following A.C. Bills amounting to Rs.3,83,658 have not been adjusted till date :

S.No.	Bill No.	Date	Particulars	Amount (Rs.)
1	ACB-176	23.03.2015	Delhi e-Governance Society	3,12,500
2	ACB-205	28.03.2015	NICSI	71,158
TOTAL				3,83,658

Necessary steps should be taken to adjust the outstanding A.C. bills at the earliest after due verification of records

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~~PARA-4~~

Para 8
No- 8
PARA

Para-8

(Audit Memo No. 11 Dated: 17 August, 2015)

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Subject : Irregular purchase of two HP Laserjet Printer / Scanner

As per order No. F10(135)/2009/IT/1402-05 dated 09.02.2010 issued by Department of Information Technology, Govt. of NCT of Delhi, certain guidelines for procurement of Computer Hardware, Software and Computer Accessories etc. have been issued. As per Point B-2 of the above guidelines, the proposal should be technically cleared by the IT Department of Govt. of NCT of Delhi.

In the year 2014-15, Tourism Department has purchased two HP Laserjet Pro M425dn MFP Printer/Copier/Scan/Fax amounting to Rs. 71,158/- without obtaining technical clearance from IT Department, Govt. of NCT of Delhi.

Necessary steps should be taken to get the purchase regularized from the competent authority after due verification of records under intimation to audit.

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(S.S.Grover)
IAO-XII

Para-7
Para No. 9

CURRENT AUDIT REPORT (2015-16 to 2017-18)

PARA-1- Non-Recovery of Transport Allowance.
(O.Memo. No.9 dated: 22/11/2018)

As per TA rules, Transport Allowance is not admissible during absence from duty for a full calendar month due to leave training/tour etc. However, if the absence covers part of any calendar month, TA will be admissible for full month.

During test check of Service Books and PBRs & Attendance registers provided by the Tourism Department, Deptt. of Tourism, Upper Bela Road, Second Floor, C-Wing, Vikas Bhawan-2, Delhi it revealed that the office had made payment of Transport Allowance to the following official for their leave period mentioned against her name, which is irregular.

S. No	Name of Employee & Designation	Transport Allowance paid (permonth)	Period of Leave (full month)	Total No. of months	Total amount recoverable
I.	Ms. Sunita Mehta, Statistical Asstt.	3600/-	Sept./2016	One	3600/-

Hence an amount of Rs.3600/- may be recovered from the official after due verification of facts & records under intimation to Audit.

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PARA No-10
Para-8

(13) (19) (13)

PARA-2- Hiring of Vehicles.
(Observation Memo No.8 dated: 22.11.2018)

During the test check it has been observed that two Non-AC Vehicles bearing Regn. No. DL-14-D-8578 and DL-14-C-9540 hired by the department from M/s. Karishma Travels (through the process of e-tendering @ 45,978 p.m. for a period of one year i.e. 15-09-14 to 14-09-15) for the official purpose i.e. field inspections, attending meetings etc. The Finance Department of GNCT of Delhi has accorded its approval for the following:

- (i) For Expenditure Sanction of Rs.5,51,736/- (Exclusive of all taxes @45,978 x12) for minimum of 2500 kilometer p.m.& 10 Hrs./per day.
- (ii) Financial approval of Rs. 72,000/- app.(100hrsxRs.60x12m) for extra hours.
- (iii) For financial approval of Rs.42,000/- for extra distance (500kmxRs.7x12m).

In this, a total expenditure sanction accorded from Finance Department was as follows:

A Rs5,51,736/-+72,000/-+42,000/-=Rs.6,65,736/-

B Department incurred the following expenditure using hired vehicles:

Sl. No.	Period	Vehicle No. DL-14-D-8578	Vehicle No. DL-14-C-9540	Total
1	15-09-2014 to 30-09-2014	2090	2090	4180
2	10/14	24987	36291	61278
3	11/14	24992	35004	59996
4	12/14	24992	36042	61034
5	01/15	27829	29237	57066
6	02/15	23829	27032	50861
7	03/15	24986	24999	49985
8	04/15	26317	31595	57912
9	05/15	28205	30577	58782
10	06/15	27815	32777	60592
11	07/15	28626	33657	62283
12	08/15	25705	33461	59166
13	01-09-2015 to 14-09-2015	12350	13637	25987
TOTAL				669122

Hence department actually incurred 669122 against annual ceiling of 665736. ✓

Apart from the above, following has also been observed that day to day log-sheet submitted by M/s. Karishma Travels does not reflect following information so that it is not possible for audit to ascertain the economic usage of transportation.

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- a Starting & finish point of day to day journey alongwith details of the particular day.
- b Name & Designation of the officers/officials who used these vehicle.
- c purpose for which vehicle was used.
- d. signature of the officer not obtained on finishing of the journey.
- e. reasons for starting the journey early in the morning at 0800hrs on regular basis & retaining the same upto 2230hrs on many occasions.

The Department be directed to follow the instructions in this regard & obtain ex-post-facto approval from the Finance Deptt. for the expenditure incurred over & above the approved limit.

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PARA-3-Shortcomings in documents regarding grant of approval to restaurants.
(Observation Memo No. 04 dated: 15.11.2018)

The Department of Tourism, Govt. of NCT of Delhi grants approval to restaurant only to those restaurants those are following the prescribed guidelines and have undergone a rigorous procedure of inspection and evaluation. The department grant approval to restaurant (minimum seating capacity of 30 persons) for a period of five years subject to the following conditions:-

1. That the restaurant shall conform to all norms as prescribed by GNCT of Delhi from time to time during the validity of approval.
2. That the department shall have the right to revoke/withdraw the approval after following the due procedure , if any complaint regarding increase in the seating capacity without prior approval or decline in the standards of services, is received during surprise inspection by the department.
3. That in case, during the currency of validity period of this approval, either the Health Trade License issued by Municipal Authorities or the Eating House Registration by Police Authorities or the NOC/Fire Safety Certificate issued by Delhi Fire Service is cancelled/expires/not renewed, this approval would automatically stand withdrawn/revoked from that date.
4. That the restaurant shall apply for the re-approval, three months prior to the expiry of the validity period.
5. That the restaurant shall strictly follow the provisions as defined in Rule-4 read with Rule-2(e) of the Prohibition of Smoking in Public Places Rules,2008.
6. That in case, any changes/alteration in the restaurant or its nomenclature is made, the same shall be intimated to Department of Tourism.

On scrutiny of files/records regarding grant of approval to restaurants, it has been observed that the following documents/records which are to be submitted by the applicant not found in the file which are mandatory requirements of restaurant for grant of approval of Department of Tourism:-

S.No	Name of Restaurant with seating capacity	Date of approval	Validity of Health Trade License issued by the Municipal Authorities	Validity/of Eating House Registration by Police Authorities	Validity of NOC/Fire Safety Certificate Validity of issued by Delhi Fire Service	Remarks
1	M/s HI MIRCHEE (90 seat covers) F.22/11/TSM/04/1808	27.12.17	31.03.18	31.03.18	-	Renewal Certificate of Health Trade License & Eating House Registration w.e.f. 01.04.2018 not found
2	M/s Hangout (a unit of M F Entertainment & Amusement P Ltd) (98 seat covers) F.22/11/TSM/04/1810	22.11.17	31.03.18	31.03.18	-	Renewal Certificate of Health Trade License & Eating House Registration w.e.f. 01.04.2018 not found
3	M/s White Heart Resto Bar (A unit of swift Enterprises) (48 seat covers)F.22/11/TSM/04/1809	08.09.17	31.03.18	31.03.18	-	Renewal Certificate of Health Trade License & Eating House Registration w.e.f. 01.04.2018 not found

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4	M/s Barbeque Nation, Janakpuri Metro Station complex (120 seat covers) F.22/11/TSM/04/1625	06.10.20 16	Not found	Not found	Not found	Certificate of Health Trade Licence & Eating House Registration and Fire Safety Certificate not found
5	M/s Galina Restaurant (48 seat covers) P.22/11/TSM/04/1691	17.09.20 16	31.03.17	31.03.17	-	Renewal Certificate of Health Trade License & Eating House Registration w.e.f. 01.04.2017 not found
6	M/s Lord of the Drinks (165 seat covers) F.22/11/TSM/04/1632	06.10.16	31.03.17	31.03.17	-	Renewal Certificate of Health Trade License & Eating House Registration w.e.f. 01.04.2017 and and Fire Safety Certificate not found
7	M/s Maharani Restaurant (78 seat covers) F.22/11/TSM/04/1684	28.03.17	31.03.17	31.03.17	25.06.17	Renewal Certificate of Health Trade License & Eating House Registration and Fire Safety Certificate not found
8	M/s Golden Berry (48 seat covers) F.22/11/TSM/04/1682	06.10.20 16	31.03.17	Not found	-	Renewal Certificate of Health Trade License & Eating House Registration
9	M/s Fusion Bistro (98 seat covers) F.22/11/TSM/04/1686	06.10.16	31.03.17	31.03.17	31.03.17	Renewal Certificate of Health Trade License & Eating House Registration and Fire Safety Certificate not found
10	Chilis (188 seat covers) F.22/11/TSM/04/1648	29.07.16	31.03.17	31.03.17	28.02.17	Renewal Certificate of Health Trade License & Eating House Registration and Fire Safety Certificate not found
11	M/s Janpath Grill House & Office (197 seat covers) F.22/11/TSM/04/1631	29.07.16	31.03.17	Not found	-	Photographs of restaurant/kitchen
12	M/s Spice Deli (34 seat covers) F.22/11/TSM/04/1697	06.10.20 16	31.03.17	31.03.17	-	Renewal Certificate of Health Trade License & Eating House Registration
13	M/s Head Phone (48 seat covers) F.22/11/TSM/04/1833	19.02.20 18	Not found	31.03.18	-	-do- Photographs of restaurant/kitchen not found

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14	National Highway 44(48 seat covers) F22/11/TSM/1551	30.03.16	31.03.16	31.03.16	-	-do- Photographs of restaurant/kitchen not found
15	Red Chilli(48 seat covers) F22/11/TSM/1562	30.03.16	31.03.16	31.03.16	-	-do- Photographs of restaurant/kitchen not found
16	B.O.A(48 seat covers) F22/11/TSM/1526	30.03.16	31.03.16	31.03.16	-	Renewal Certificate of Health Trade License & Eating House Registration
17	House of Commons(48 seat covers) F22/11/TSM/1522	30.03.16	31.03.16	31.03.16	-	Renewal Certificate of Health Trade License & Eating House Registration
18	M/s Banana Leaf(80 seat covers) F22/11/TSM/1532	18.02.16	31.03.17	31.03.17	09.05.17	Renewal Certificate of Health Trade License & Eating House Registration
19	Side Work Restaurant(98 seat covers) F22/11/TSM/1518	30.03.16	31.03.17	31.03.17	25.03.2017	Renewal Certificate of Health Trade License & Eating House Registration & rSC
20	The Big Chill(125 seat covers) F22/11/TSM/1543	18.02.20 16	31.03.16	31.03.16	27.06.16	Renewal Certificate of Health Trade License & Eating House Registration & FSC

Department be directed to obtain records from the owner/agencies required for the validity period of approval to restaurants, which are mandatory requirement for grant of approval to restaurants & should inspect the units during the validity period of the approval.

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PARA No. 12

Para-12

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PARA-5- Short recovery of UTGEIS subscription
(Observation Memo No.5 dated: 16.11.2018)

During the Test Check it has been observed that the short deduction for the period mentioned against their names in r/o the following Group-B, Gazetted/Non-Gazetted officials was made @ Rs.30/-p.m. whereas it has been revised as Rs.60/-p.m. Hence recovery may be made as per detail given below:

S. No	Employee Name and designation(Mr./Ms.)	UTGEIS DUE @ Rs 60 pm	UTGEIS deducted @ Rs 30 pm	RECOVERY (In Rs.)
1.	Samir Chharchholia, Statistical Asstt.	60 X 49=2940 (w.e.f.01/12 to 12/15 and 09/16)	30x49=1470	1470/-
TOTAL				1470/- ✓

The Short recovery of Rs.1470/- be done from the concerned employee and deposited in Government account under intimation to audit

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PART No. 13

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PARA-6-Non Production of Records.

Following records were not provided by the Deptt.

1. Purchase Files.
2. Stock Register/postage Stamp Register/Property Register/Long Term Advance Register.
3. Liveries Account/TA/Conveyance Allowance Record.
4. Copies of MoU & other related documents in r/o GIA to DIHM, DTTDC etc.
5. Details of inspection/surprise visits of restaurants after the approval of licenses to the restaurants & records pertaining to registration of tour operator etc. during 2015-18.

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PART-II

Para No-11 **CURRENT AUDIT REPORT (2018-19 to 2019-20)**

PARA No.01: Short Recovery of License Fee amounting to Rs.3,100/-.

(Reference Observation Memo No. 01 Dated. 20.01.2021)

During the test-check of Pay Bill Register it comes into notice that following officials are having Govt. Accommodation. The License Fee should be deducted as per the orders of Dte. Of Estate. As per M/o Urban Development order no. 18011/2/2015-Pol.III Dt:- 19-07-2017 the License Fee was revised w.e.f. July 2017. In the following cases the license fee has been still recovered at old rates:-

S.N	Name	Desig.	Type	L.Fee Deducted (In Rs.)	L.Fee to be deducted (In Rs.)	Period	Total recovery (In Rs.)
1	Virender Kumar Sharma	Private Secretary	Type-III (Timar Pur)	370	470	07/17 To 10/19 (28 Months)	2800
2	Sunita Mehta	Statistical Assistant	Type-III (Gulabi Bagh)	450	470	07/17 To 09/18 (15 Months)	300
						Total	3100

DDO may take necessary action to recover License Fee amounting to Rs.3100/- (Rs. Three Thousand One Hundred Only) from the above mentioned officers/officials after due verification of facts and record under intimation to audit. Other similar cases may also be reviewed accordingly.

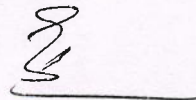
Para-12

PARA No.02: Overpayment of Travelling Allowance amounting to Rs.9351/-.

(Reference Observation Memo No.03 Dated 25.01.2021)

As per Travelling Allowance rules, Mileage Allowance for journey by road at places where specific rates have been prescribed, be paid at prescribed rates for auto-rickshaw for journey by auto-rickshaw, own car, scooter, motorcycle, moped, etc. The transport department, GNCTD has issued notification regarding rate of fare for auto-rickshaw in Delhi which is **Rs.25/- for the first 1.5 Kilometers and Rs.9.50/-** thereafter for each kilometer.

During the audit, it has been observed from the bill No.TA-141 dated 08/01/2019 and Bill No. TA-20 dated 25.04.2018 that department has reimbursed the T.A. to following officers/officials @ Rs.14/- per KM whereas they have performed journey by Taxi but not produced the Invoice for the same. The details are as under:



S.No	Name of Official	Desig	Bill No. / Dated	Distance covered (In KM) / Journey	Amount paid @ Rs.14/- per KM (In Rs.)	Amount restricted by Autorikshaw (In Rs.)	Over payment of TA (In Rs.)
1	Harjeet Kumar Budhiraja	ASO	TA-141 08.01.19	168/6	2412	1661 (Rs.25X6+ R.9.5X159KM)	751
	Harjeet Kumar Budhiraja	ASO	TA-138 13.01.20	218/10	3338	2179 (Rs.25X10+ R.9.5X203KM)	1159
	Harjeet Kumar Budhiraja	ASO	TA-55 02.08.19	154 /11	2358	1581 (Rs.25X11+ R.9.5X137.5KM)	777
	Harjeet Kumar Budhiraja	ASO	TA-108 15.11.19	288/12	4164	2865 (Rs.25X12+ R.9.5X270KM)	1299
	Total						3986
2	Vandana Mehra	SO	TA-20 25.04.18	728/28	10500	7217 (Rs.25X28+ R.9.5X686KM)	3283
	Vandana Mehra	SO	TA-55 02.08.19	90/8	1566	941 (Rs.25X8+ R.9.5X78KM)	625
	Total						3908
3	Sunil Kr. Tyagi	SA	TA- 56 02.08.19	354/6	4885	3428 (Rs.25X6+ R.9.5X345KM)	1457
	Total						1457
	G.Total						9351

DDO may take necessary action to recover an amount of **Rs.9351/- (Rs. Nine Thousand Three Hundred Fifty One Only)** from the above Officers/officials after due verification of facts and figures. Other similar cases may also be reviewed accordingly under intimation to audit.

Para-13

PARA No.03: Short deduction of Income Tax amounting to Rs.3830/-.

(Reference Observation Memo No. 05 Dated 25.01.2021)

During the test check of the records of Income Tax for the period 2018-19 To 2019-20, following shortcomings / irregularities were observed:

Irregular exemption of HRA:

As per Income Tax rules if the employee is living in a rented house, exemption of HRA is allowed to the extent of the least of the three (i) the actual amount of HRA received (ii) rent paid in excess of 10% of the salary and (iii) 50% of the salary. However, rebate of HRA was allowed in excess to the following employees as detailed under:

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Financial Year 2018-19

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1. Sh.Sujit Kumar, Steno (PAN No.AIOPK7972P)

Pay (BP+GP+DA)	50% of Pay	Actual Rent paid	Rent paid minus 10% of pay	HRA received during the year	Rebate of HRA allowed (In Rs.)	Rebate admissible	Excess rebate
671168	335584	108000	40883	148320	47123	40883	6240

Revised Calculation of Income Tax

Details	As per department	As per Audit
Gross Salary	916534	916534
Less: HRA Exemption	47123	40883
Net salary	869411	875651
Less : Standard Deduction	40000	40000
Taxable Income	829411	835651
Less : Deduction under Sec 80C	150000	150000
Less: Deduction under Sec 80D	7800	7800
Less : Deduction under Sec 80CCD2	0	0
Net Taxable Income	671610	677850
Income tax on net taxable income	46822	48070
Less : Rebate u/s 87A	0	0
Income tax	46822	48070
Education Cess @ 4%	1873	1923
Total Tax payable	48695	49993
Total Tax Paid	48695	48695
Balance tax recoverable	Nil	1298

2. Sh. Samir Chharchholia (PAN No.ALQPC5440F)

Pay (BP+GP+DA)	50% of Pay	Actual Rent paid	Rent paid minus 10% of pay	HRA received during the year	Rebate of HRA allowed (In Rs.)	Rebate admissible	Excess rebate
595854	297927	96000	36414	131808	41899	36414	5485

Revised Calculation of Income Tax

Details	As per department	As per Audit
Gross Salary	883710	883710
Less: HRA Exemption	41899	36414
Net salary	841811	847296
Less : Standard Deduction	40000	40000
Taxable Income	801811	807296



Less : Deduction under Sec 80C	150000	150000
Less: Deduction under Sec 80D	5400	5400
Less : Deduction under Sec 80CCD2	59682	59682
Net Taxable Income	586730	592210
Income tax on net taxable income	29846	30942
Less : Rebate u/s 87A	0	0
Income tax	29846	30942
Education Cess @ 4%	1194	1238
Total Tax payable	31040	32180
Total Tax Paid	31040	31040
Balance tax recoverable	Nil	1140

Financial Year 2019-20

1. Sh.Samir Chharchholia (PAN No.ALQPC5440F)

Pay (BP+GP+DA)	50% of Pay	Actual Rent paid	Rent paid minus 10% of pay	HRA paid during the year (From 08/19 To 02/20)	Rebate of HRA actually allowed (In Rs.)	Rebate admissible	Excess rebate
652871	326436	96000	30713	135744	37409	30713	6696

Revised Calculation of Income Tax

Details	As per department	As per Audit
Gross Salary	964537	964537
Less: HRA Exemption	37409	30713
Net salary	927128	933824
Less : Standard Deduction	50000	50000
Taxable Income	877128	883824
Less : Deduction under Sec 80C	150000	150000
Less: Deduction under Sec 80D	5400	5400
Less : Deduction under Sec 80CCD2	89561	89561
Net Taxable Income	632170	638860
Income tax on net taxable income	38934	40272
Less : Rebate u/s 87A	0	0
Income tax	38934	40272
Education Cess @ 4%	1557	1611
Total Tax payable	40491	41883
Total Tax Paid	40491	40491
Balance tax recoverable	Nil	1392

DDO may take necessary action for the recovery of Income Tax amounting to Rs.3,830/- from the above mentioned officials after due verification of facts and figure in record under intimation to audit. Other similar cases may also be reviewed accordingly.

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Para-14

PARA No.04: Outstanding Contingent Advances amounting to Rs.3,12,500/- .

(Reference Observation Memo No. 07 Dated 27.01.2021)

Under Rule 162(1) of R&P Rules, Advances may be made either direct to the parties concerned and on their receipt (stamped when necessary) or may be drawn by departmental officers who maintain detailed accounts of such advances in lump sum on abstract bills in Form GAR 30 for disbursing to the parties. In no case, should the submission of the detailed bill be delayed beyond the end of the month following that in which the advance was drawn.

During the test audit for the year 2018-19 to 2019-20, on scrutiny of the reply given by the department for record memo No.01 dated 20.01.2021 it has been revealed that Contingent Advance amounting to **Rs.3,12,500/-** (Rs. Three Lakh Twelve Thousand Five Hundred Only) has not been settled till date. The detail of Contingent Advance is as under:

S.No.	Bill No.	Dated	Agency	Purpose	Amount (In Rs.)
1	ACB-176	28.03.2015	Delhi e-Governance Society	1.Development of web modules for schemes 2.Development of website static information with design 3.Application server hosting	3,12,500/-
				Total	3,12,500/-

The department may take necessary action to obtain utilization certificate and to settle the above mentioned advance at the earliest after due verification of records under intimation to audit.


Para-15

PARA No.05: Non deduction of TDS on GST amounting to Rs.21,494/- from contingency bills of Hiring vehicle.

(Reference Observation Memo No. 10 Dated 28.01.2021)

As per the provision pertaining to TDS under GST given under Section 51 of the CGST Act to be read with CGST Rule 66, TDS is to be deducted at the rate of 2 percent on payments made to the supplier of taxable goods and/or services, where the total value of such supply, under an individual contract, exceeds two lakh fifty thousand rupees.

During the test check of contingency bills / voucher for hiring of vehicle from M/s R K Motors Regd. for the period 2018-20, it is found that the amount of sanction issued against the bill raised by the contractor for hiring of vehicles includes GST from the period October 2018 to February 2019, but the TDS on GST @2% has not been deducted by the department from the following bills :



S No	Period	Vehicle No. DL1ZC1834		Vehicle No. DL1RTA0826/ DL1ZB9489		Total Amount with GST (In Rs.)	Total Amount without GST (In Rs.)	TDS @ 2% (In Rs.)
		Amount paid incl. GST (In Rs.)	Amount paid without GST (In Rs.)	Amount paid incl. GST (In Rs.)	Amount paid without GST (In Rs.)			
1	Oct 18	33600	32000	33600	32000	67200	64000	1280
2	Nov 18	33600	32000	33600	32000	67200	64000	1280
3	Dec 18	33600	32000	33600	32000	67200	64000	1280
4	Jan 19	33600	32000	33600	32000	67200	64000	1280
5	Feb 19	33600	32000	33600	32000	67200	64000	1280
6	Mar 19	33600	32000	33600	32000	67200	64000	1280
7	Apr 19	33600	32000	33600	32000	67200	64000	1280
8	May 19	33600	32000	33600	32000	67200	64000	1280
9	Jun 19	33600	32000	33600	32000	67200	64000	1280
10	Jul 19	33600	32000	33600	32000	67200	64000	1280
11	Aug 19	33600	32000	33600	32000	67200	64000	1280
12	Sep 19	33600	32000	33600	32000	67200	64000	1280
13	Oct 19	33600	32000	33600	32000	67200	64000	1280
14	Nov 19	33600	32000	28933	27555	62533	59555	1191
15	Dec 19	33600	32000	33600	32000	67200	64000	1280
16	Jan 20	33600	32000	33600	32000	67200	64000	1280
17	Feb 20	28966	27587	28966	27587	57932	55174	1103
	Total							21,494

DDO may take necessary action to recover the TDS on GST @2% amounting to Rs.21,494/- from M/sR K Motors Regd. and deposit the same in Government treasury as per rule under intimation to audit. Other similar cases may also be reviewed accordingly.

Para-15

PARA No.06: Recovery of transport allowance amounting to Rs.4,212/-.

(Reference Observation Memo No. 12 Dated 01.02.2021)

As per transport allowance rules, transport allowance is not admissible if an employee remains absent from duty for a full calendar month due to leave/training/tour etc. If the absence covers more than one month, Transport Allowance will not be admissible for calendar month(s) wholly covered by absence.

In reference to our Audit Memo No. 01, details of Officers/Officials remained on leave for more than one calendar month has been provided by the department. As per their details, the following Officers/Officials were on Leave for more than one calendar month but the department has paid the Transport Allowance of that month.



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The details are as under:-


S.NO	Name of official	Period of absence.	Period for which TA paid	Amount of Recovery
1	Sh. Deepak Kumar, Statistical Assistant	13.11.19 To 02.01.20	12/2020	4212X1=4,212/-
			Total	Rs.4,212/-

DDO may take necessary action to recover an amount of Rs.4212/- (Rs. Four Thousand Two Hundred Twenty Two Only) from above mentioned Officers/ Official after due verification. Other similar cases may also be reviewed accordingly under intimation to Audit.


PARA No.07: Non Production of Record.

The following record was not provided by the department:

1. Stock Register – Consumable and Non Consumable
2. A list of dead stock / item declared as obsolete / unserviceable condemned article.
3. A Complete list of all purchase and contract files along with relevant documents and files.
4. Settlement of old outstanding Paras.
5. Detail of vehicles along with designation of officers to whom vehicles are attached. Log book and history sheet along with up to date expenditure incurred on repair & maintenance of vehicles may also be provided to the audit for verification.
6. TA/Conveyance allowance//Tuition Fee Registers/ Budget Control Register/Postage Stamp Register/Property Register.
7. Rent/Electricity/Water/Telephone Register.
8. Caution/security money register


Manju Rani Pal
AAO
Audit Party No 1

Use
10/8/2022
AAO
Party No - XIV


Shyam Sunder Dhingra
IAO
Audit Party No.01

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PART II
CURRENT AUDIT REPORT
(2020-21 to 2021-22)

(Ref. Audit Memo No. 02 dated: 28.07.2022)


PARA NO. 01: Overpayment of Transport Allowance amounting to Rs. 16848 /-


As per Govt. of India, M/O Finance, Deptt. Of Expenditure No. 21(1)/97.EII (B), dated 03/10/1997 the Transport Allowance is granted to Govt. Employees w.e.f. 01/01/1997. This allowance will not be admissible during absence from duty exceeding 30 days in a calendar month due to leave, training, tour etc.

During Scrutiny of Attendance Register/PBR of Department of Tourism, Vikas Bhawan-II Delhi-54, for the period **2020-2021 and 2021-22**, it has been noticed that the following officials were on leave or remained himself/herself absent from duty but as per PBR, Transport Allowance was paid to them as per detail given below:

S.No	Name and designation (Mr./Mrs.)	Month	Amount of TA Paid (Rs.)	Amount to be recovered (Rs.)
1	Sh. Sujit Kumar, PA	04/20	4212/-	4212/-
2.	Sh. Harjeet Kumar Buddhiraja, ASO	04/20	4212/-	4212/-
3.	Sh. Sunil Kumar Tyagi, Stat. Assistant	05/21	4212/-	4212/-
4.	Sh. Hemraj Singh, Process Server	05/21	4212/-	4212/-
	TOTAL		16848/-	16848/- ✓

HOO may recover an amount of **Rs.16848/-** on account of excess payment of Transport Allowance from the concerned officials after due verification of facts and figure under intimation to the audit. Similar other cases may also be reviewed at your own level under intimation to audit.





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(Ref. Audit Memo No. 03 dated: 28.07.2022)

PARA NO. 02: Recovery of Bonus amounting to Rs. 6908/-

The benefit of Bonus will be admissible subject to the following term and conditions:-

Only those employees who were in service as on 31st March of the financial year and have rendered at least six months of continuous service during the financial year will be eligible for payment of Bonus.

Pro-rata payment will be admissible to the eligible employees for period of continuous service during the year from six months to a full year, the eligibility period being taken in terms of number of months of service (rounded off to the nearest number of months).

During the scrutiny of records of Department of Tourism, Vikas Bhawan-II Delhi-54, for the period **2020-2021 and 2021-22**, it is observed that following officer whose details given below has been promoted to the Gazetted Post i.e. Private Secretary but has been granted Bonus which is irregular:-

S. No	Name & Designation of official	Date of Promotion on Gazetted post	Financial year	Bonus admissible for period	Bonus paid (Rs.)	Bonus to be paid (Rs.)	Amount to be recovered (Rs.)
1	Sh. Brij Mohan Pant, Private Secretary	16.03.2020 & joined on 03.07.2020	2020-21	NIL	6908/- Bill No. BO-111, 125.10.2021	NIL	6908/-
Total							Rs. 6908/-

HOO may make a recovery **Rs. 6908/-** on account of excess payment of Bonus from the concerned officer after due verification of facts and figure under intimation to the audit. Similar other cases may also be reviewed at your own level under intimation to audit

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(Ref. Audit Memo No. 05 dated: 29.07.2022)

PARA NO. 03: Short recovery of Licence Fee in respect of Govt accommodation amounting to Rs. 3385/-

As per PWD & Housing, Deptt. GNCT of Delhi order No. F 4 (1) Misc./PWD&H/A-II/2004/P.F./10039-51 dated 16.07.2018 & order No. F 4 (1) Misc./ PWD&H/A-II/2004/P.F./8494-8588 dated 08.10.2020 the flat rate of Licence Fee for various types of residential accommodation have been revised w.e.f 01.07.2017 & 01.07.2020 respectively.

During scrutiny of the PBRs and other allied records maintained in office of the Department of Tourism, Vikas Bhawan-II Delhi-54, for the period 2020-2021 and 2021-22. The following short recovery of Licence fee has been observed:-

S.N	Name & Design.	Res. Address	Period		Licence Fee			No. of months	Amount recoverable (Rs.)
			From	To	Due	Paid	Diff		
1	Sh. Virender Kumar,	Flat No.- 1461, Type - II, Gulabi Bagh, Delhi-110007	03/20	06/20	310	245	65 ✓	04	260/-
			07/20	07/22	370	245	125 ✓	25	3125/-
TOTAL									3385/- ✓

HOO may make a recovery Rs. 3385/- on account of short deduction of License Fee from the concerned official after due verification of facts and figure under intimation to the audit.

Similar other cases may also be reviewed at your own level under intimation to audit.

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(Ref. Audit Memo No. 09 dated: 02.08.2022)

PARA NO. 04: Recovery of overpayment of salary amounting to Rs.25,710/-

As per the scheme of MACP, on upgradation under the scheme, pay of an employee will be fixed under Rule 13 of the CCS (Revised Pay) Rules 2008. The financial benefit allowed under the scheme will be final and no further fixation of pay at the time of regular promotion/ grant of Non functional Scale. However, at the time of actual promotion/Grant of Non Functional Scale, if it happens to be in a post carrying higher grade pay than what is available under MACP, no pay fixation would be available and only difference of the Grade pay would be available.

During the test audit of Service records of office of the Department of Tourism, Vikas Bhawan-II Delhi-54, for the period **2020-2021 and 2021-22**, it has been observed that Sh. Sujeet Kumar, Grade-II Stenographer has been granted 1st MACP from Grade Pay Rs.2400/- to Grade Pay Rs.2800/- PB-I w.e.f.01.09.2008 and his pay has been fixed under Rule 13 of CCS(Revised Pay) Rules 2008 on the date of MACP i.e. on 01.09.2008. **He has been granted Non Functional Scale in the Grade Pay Rs.4200/- PB-II w.e.f. 22.06.2011 and pay of the official has again been fixed after granting notional increment, which is irregular.** Detail is as under:-

PARTICULARS	PAY AS ON	PAY AS PER DEPARTMENT		PAY AS PER AUDIT	
		BAND PAY	GRADE PAY	BAND PAY	GRADE PAY
Existing pay	22.06.2011	10960	2800	10960	2800
Pay fixed on grant of NFSG	22.06.2011 to 30.06.2011	10960	4200	10960 ✓	4200 ✓
	01.07.2011	11810	4200	11380 ✓	4200
	01.07.2012	12290	4200	11850 ✓	4200
	01.07.2013	12790	4200	12340 ✓	4200
	01.07.2014	13300	4200	12840 ✓	4200
Promotion to Grade II	03.07.2014	13300	4600	13360 ✓	4600
	01.07.2015	13840	4600	13900 ✓	4600
Pay fixed as per 7 th CPC	01.01.2016	47600	----	47600 ✓	----

(Amount to be recovered Rs.25,710/-Due & Drawn statement is enclosed)

HOO may make a recovery **Rs. 25,710/-** on account of excess payment of salary from the concerned official after due verification of facts and figure under intimation to the audit. Similar other cases may also be reviewed at your own level under intimation to audit

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DUE DRAWN STATEMENT IN RESPECT OF SH. SUJEET KUMAR, SR. PA

DUE PERIOD	PAY	GRADE PAY	DA	HRA	NO. OF MONTHS	DRAWN TOTAL	PAY	GRADE PAY	DA	HRA	NO. OF MONTHS	TOTAL	AMOUNT TO BE RECOVERED
01.07.2011 TO 31.12.2011	11380	4200	9036.4	0	6	147698.4	11810	4200	9285.8	0	6	151774.8	-4076.40
01.01.2012 TO 30.06.2012	11380	4200	10127	0	6	154242	11810	4200	10406.5	0	6	158499	-4257.00
01.07.2012 TO 31.12.2012	11850	4200	11556	0	6	165636	12290	4200	11872.8	0	6	170176.8	-4540.80
01.01.2013 TO 30.06.2013	11850	4200	12840	0	6	173340	12290	4200	13192	0	6	178092	-4752.00
01.07.2013 TO 31.12.2013	12340	4200	14886	0	6	188556	12790	4200	15291	0	6	193686	-5130.00
01.01.2014 TO 30.6.2014	12340	4200	16540	0	6	198480	12790	4200	16990	0	6	203880	-5400.00
01.07.2014 TO 02.07.2014	828	271	1176	0	0	2275	858.06	271	1208.0942	0	0	2337.1542	-62.15
03.07.2014 TO 31.07.2014	12498	4303	17977.07	0	0	34778.07	12442	4303	17917	0	0	34662	116.07
01.08.2014 TO 31.12.2014	13360	4600	19217.2	0	5	185886	13300	4600	19153	0	5	185265	621.00
01.01.2015 TO 30.06.2015	13360	4600	20294.8	5388	6	261856.8	13300	4600	20227	5370	6	260982	874.80
01.07.2015 TO 31.12.2015	13900	4600	22015	5550	6	276390	13840	4600	21943.6	5532	6	275493.6	896.40

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AMOUNT TO BE RECOVERED Rs.25710/-

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(Ref. Audit Memo No. 10 dated: 03.08.2022)

PARA NO. 05: Overpayment of Leave encashment amounting to Rs.14625/-

As per Rule 38-A of CCS Leave Rules regarding Encashment of Earned Leave along with Leave Travel Concession while in service- A Govt. servant may be permitted to encash earned leave upto 10 days at the time of availing of Leave Travel Concession while in service.

During the test audit of Service records & LTC Bills of office of the Department of Tourism, Vikas Bhawan-II Delhi-54, for the period 2020-2021 and 2021-22, it has been observed that Sh. Virender Kumar, Process Server has been granted 10 days Leave encashment for availing LTC (Home Town) for the Block 2020-21. But on scrutiny of records it has been observed that concerned employee has neither submitted LTC claim for the Block 2020-21 nor he is eligible for Home Town LTC for the Block 2020-21 as he has submitted Home Town declaration on 17.06.2022. Hence, grant of 10 days Leave encashment without availing LTC is irregular. Detail of Leave Encashment is as under:-

S. No	Name & Designation of official	LTC Block Year	Bill No. & Date	Leave Encashment Paid (Rs.)	Amount to be recovered (Rs.)
1	Sh. Virender Kumar, Process Server	2020-21 (Home Town)	Bill No. LE-166, Dt.11.03.2021	14625/-	14625/-
			TOTAL		14625/-

HOO may make a recovery **Rs. 14625/-** on account of excess payment of ten days leave encashment without availing LTC from the concerned official along with penal interest above 2% of GPF interest up to date of recovery of Amount after due verification of facts and figure under intimation to the audit. Similar other cases may also be reviewed at your own level under intimation to audit

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(Ref. Audit Memo No. 08 dated: 02.08.2022)

PARA NO. 06: Non utilization of funds allocated for Grant-in-Aid to DTTDC under various schemes

As per Rule 62 (2) of the GFR, the savings as well as provisions that cannot be profitably utilized should be surrendered to Government immediately they are foreseen without waiting till the end of the financial year. No savings should be held in reserve for possible future excesses.

During scrutiny of reconciliation statement for the audit period i.e. 2020-21 & 2021-22 it has been observed that Department of Tourism, Vikas Bhawan-II Delhi-54 is Administrative Department for releasing Grant-in-aid to DTTDC under various schemes. But it has been observed that there are number of schemes where budget has been allotted but no expenditure has been incurred. Non surrender of savings as well as provisions that cannot be profitably utilized is irregular. Detail of the same is as under:-

Year	Head of account	Budget Allotted	Expenditure
2020-21	345080001840050-Public Engagement of Council of Ministers (Other Charges)	4,00,00,000/-	NIL
2020-21	345280104640031- GIA to DTTDC for Campaign for communal Harmony	2,00,00,000/-	NIL
2020-21	345280104620031-GIA to DTTDC for Purvanchal Festival.	2,00,000/-	NIL
2020-21	345280190820031-GIA to DTTDC-Swadesh Darshan (CSS)	60,00,000/-	NIL
2020-21	545201102920053-Purchase of land for construction of Delhi Sadan (Capital Head)	1,00,000/-	NIL
2020-21	545201800810053-Major Work- River Front Development of Yamuna	2,00,000/-	NIL
	TOTAL	6,65,00,000/-	NIL

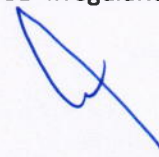
Year	Head of account	Budget Allotted	Expenditure
2021-22	345080001840050-Public Engagement of Council of Ministers (Other Charges)	6,00,00,000/-	NIL
2021-22	345201190770035-Grant for creation of Capital assests (CSS) for tourist complex	14,00,000/-	NIL
2021-22	345201190750031-GIA to DTTDC for Delhi Tourism Circuits	50,00,000/-	NIL
2021-22	345201190740031-GIA to DTTDC for women safety tourism structures (New Head by Hon'ble Dy. CM)	50,00,000/-	NIL
2021-22	345280104600031- (New Head by Hon'ble Dy. CM) for Heritage Promotion	50,00,000/-	NIL
2021-22	345280104590031- (New Head by Hon'ble Dy. CM) for Tourism & Heritage fellowships	1,00,00,000/-	NIL
2021-22	345280104580031- CSS for celebration of Jahan-e-khusro festival	8,00,000/-	NIL
2021-22	345280104570031- CSS for organising Inter Ancient Art fest/symposium	4,00,000/-	NIL
2021-22	345280104560031- CSS for mango festival	15,00,000/-	NIL
2021-22	345280104550031- CSS for celebration of fairs, garden tourism shared utsav, Basant Utsav	17,00,000/-	NIL
2021-22	345280104660031- GIA to DTTDC for Branding Delhi	50,00,000/-	NIL
2021-22	345280104620031-GIA to DTTDC for Purvanchal Festival.	50,00,000/-	NIL

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2021-22	345280190820031-GIA to DTTDC-Swadesh Darshan (CSS)	1,00,000/-	NIL
2021-22	345280190930035-Chhawla & Kanganheri water sports (CSS)	30,000/-	NIL
2021-22	545201102920053-Purchase of land for construction of Delhi Sadan (Capital Head)	1,00,00,000/-	NIL
2021-22	545201800810053-Major Work- River Front Development of Yamuna (Capital Head)	1,70,000/-	NIL
	TOTAL	11,11,00,000/-	NIL

HOO may take necessary steps to rectify the abovementioned irregularities under intimation to Audit.

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(Ref. Audit Memo No. 12 dated: 04.08.2022)

PARA NO. 07: Irregularities in hiring of Vehicles

During scrutiny of file regarding vehicles for Tourism Department-Payment of Two Non-AC Hired vehicles (No.F.4(4)/TSM/2013/Gem/2020) following is observed:

Tourism Department has hired two non AC Vehicles through GeM Portal for the period 26.02.2020 to 25.02.2021 & same was extended from 26.02.2021 to 25.08.2021, then from 26.08.2021 to 25.11.2021 & 26.11.2021 to 31.03.2022. Contract was awarded to M/S R.K. Motors. As per terms and conditions of contract, the monthly rent was Rs.24,900/- for local 1600 Km & 200duty hours in a month. Additional 1000Kms and 60hrs over basic package was added on in contract. But Department has made excess payment for extra hour beyond 200hrs @ Rs.5/-per hour and for extra Km beyond 1600Km @ Rs.7/- per Km which is not available in contract & department has not availed the benefit of additional 1000Kms and 60hrs over basic package was added on in contract. Hence, payment of excess amount to contractor is irregular. Monthwise detail of expenditure and running Km and Hours & excess payment are as under:-

Month/ Year	Total Km & Hr by Vehicle No.DL1ZC- 1834	Total Amount released for vehicle No.DL1ZC- 1834	Excess Payment made to contractor (Rs.) (A)	Total Km & Hrs by Vehicle No.DL1ZB- 9489	Total amount released for Vehicle No.DL1ZB- 9489	Excess Payment made to contractor (Rs.) (B)
3/20	2560KM & 227Hrs	31755/-	6855/-	2598KM & 215Hrs	31961/-	7061/-
4/20	2597KM & 239Hrs	32074/-	7174/-	---	24900/-	nil
5/20	2590KM & 243Hrs	32045/-	7145	2569KM & 175Hrs	31683/-	6783/-
6/20	2597KM & 258Hrs	32169/-	7269/-	2590KM & 215Hrs	31905/-	7005/-
7/20	2599KM & 269Hrs	32238/-	7338/-	2592KM & 227Hrs	31979/-	7079/-
8/20	2588KM & 245Hrs	32041/-	7141/-	2555KM & 189Hrs	31585/-	6685/-
9/20	2585KM & 283Hrs	32210/-	7310/-	2591KM & 217Hrs	31922/-	7022/-
10/20	2598KM & 265Hrs	32211/-	7311/-	2600KM & 198Hrs	31900/-	7000/-
11/20	2595KM & 231Hrs	32020/-	7120/-	2589KM & 188Hrs	31823/-	6923/-
12/20	2599KM & 272Hrs	32253/-	7353/-	2585KM & 200Hrs	31795/-	6895/-
01/21	2588KM & 237Hrs	32001/-	7101/-	2594KM & 200Hrs	31858/-	6958/-
upto 25.2.21	2538KM & 230Hrs	28948/-	6716/-	2511KM & 182Hrs	28609/-	6377/-
26 th to 28 th Feb,21	-----	2668/-	nil	-----	2668/-	nil
03/21	2599KM & 273Hrs	32258/-	7358/-	2591KM & 218Hrs	31927/-	7027/-

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195 to
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04/21	1824KM & 146Hrs	26468/-	1568	1835KM & 235Hrs	26545/-	1645/-
05/21	-----	24900/-	nil	-----	24900/-	nil
06/21	2574KM & 205Hrs	31743/-	6843/-	2588KM & 165Hrs	31816/-	6916/-
07/21	2599KM & 264Hrs	32213/-	7313/-	2594KM & 210Hrs	31908/-	7008/-
08/21	2590KM & 258Hrs	31995/-	7095/-	2598KM & 195Hrs	31886/-	6986/-
09/21	2599KM & 275Hrs	32268/-	7368/-	2596KM & 244Hrs	32092/-	7192/-
10/21	2600KM & 209Hrs	31945/-	7045/-	2597KM & 172Hrs	31879/-	6979/-
11/21	2581KM & 176Hrs	31767/-	6867/-	1872KM & 110Hrs	26804/-	1904/-
12/21	3603KM & 278Hrs	39311/-	14411/-	3365KM & 207Hrs	37290/-	12390/-
01/22	3016KM & 195Hrs	34812/-	9912/-	556KM & 99Hrs	24900/-	nil
02/22	3518KM & 241Hrs	38531/-	13631/-	3163KM & 179Hrs	35841/-	10941/-
		TOTAL	175244/-			1,44,776
	GRAND TOTAL(A+B)	175244/-+144776= Rs..3,20,020/-				

Department has released excess payment amounting to Rs.3,20,020/- and has not provided Log Book or relevant documents on the basis of which journeys have been verified & Log sheet submitted by the driver does not reflect the following details:-

1. Starting & Finish Point of day to day journey alongwith details of the particular day.
2. Name & Designation of the officer/Official who used the vehicles.
3. Purpose for which vehicle was used.
4. Journey has not been verified by concerned who used the vehicle on particular day.
5. Officer/Official using the vehicle should note the mileage at the start and at the completion of each trip after verifying from the kilometer and give sufficient particulars i.e. kilometer covered for each place, purpose of journey, period of detention, but the same were not filled by the officer who used the vehicle.
6. Reason for starting the Journey early in the morning at 8.00 AM and retaining the same upto 10.30PM, 11.00PM or 11.30PM has not been mentioned
7. Two drivers have been deployed by the Contractor but Log sheet has been submitted by only on driver i.e. Sh. Inder Singh for both the Vehicles.

HOO may take necessary steps to regularise the abovementioned irregularities from competent authority after due verification of records under intimation to audit.




(Ref. Audit Memo No. 1 dated: 27.07.2022)

PARA NO. 08: Non-production of records.

The following record was not produced to the audit for the following period:-

(2020-21 to 2021-22)

1. Contigent Register/ Expenditure Control Register
2. Medical Reimbursement Register
3. Property Register/ Service Postage Stamp Register
4. Log Book of hired vehicles
5. Non Consumable Stock Register
6. EMD/Security Register
7. Record /information regarding License for tour operators/Travel Agents/Excursion Agents/
Tourist Transport operator


(2015-16 To 2017-18)

1. Purchase files
2. Stock Register/Property Register/ Service Postage Stamp Register/Long Advance Register
3. Liveries Account/TA/Conveyance Allowance Record
4. Copies of MOU & other related documents in r/o GIA to DIHM, DTTDC etc.
5. Details of inspection/surprise visits of restaurants after the approval of licenses to the
restaurants& records pertaining to registration of tour operator etc.

(2018-19 to 2019-20)

1. Stock Register-Consumable & Non Consumable, Caution/security money register
2. List of dead stock/item declared as obsolete/unserviceable condemned article.
3. Complete list if all purchase & contract files alongwith relevant documents
4. Settlement of old outstanding paras
5. Detail of vehicles alongwith designation of officers to whom vehicles are attached. Log book
& History sheet alongwith up to date expenditure on repair & maintenance of vehicles may
also be provided to the audit for verification.
6. TA/ Conveyance allowance/ Tuition Fee Register/ Budget control register/ Postage stamp
register/Property registers
7. Rent *Electricity Water*/Telephone Register


(Mohan Kr. Chaudhary)
AAO


(Sadhna Sharma)
IAO/SR.AO ,
Party No.XIV

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(Ref. Audit Memo No. 06 dated: 01.08.2022)

TAN NO. 02 : Irregularities in maintenance of Cash Book.

As per rule 13 (ii) of Receipt & Payment Rules, All monetary transactions should be entered in the cash book as soon as they occur and attested by Head of office in token of check.

As per rule 13(iii) of Receipt & Payment rules, the Cash Book should be closed regularly and completely checked. The DDO should verify the totaling of the Cash Book or have this done by some responsible officers other than the writer of the Cash Book and initial it as correct.

As per rule 13(iv) - at the end of each month, the DDO should verify the cash balance in the Cash Book and record a signed and dated certificate to that effect. "Certified that Cash amounting to Rs.----- (Rupees only) has been physically verified and found correct as per the balance recorded in the Cash Book."

As per rule 13(vi) - An erasure or overwriting of an entry once made in the Cash Book is strictly prohibited. If a mistake is discovered, it should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. The DDO should initial every such correction and date his initials invariably.

During the test audit of Cash book of Department of Tourism, Vikas Bhawan-II Delhi-54, for the period **2020-2021 and 2021-22**, the following discrepancies has been noticed:-

1. As per rule 13(IV) cash balance and certificate has not been recorded by DDO at the end of each month.
2. Each entry has not been signed by DDO
3. Cash Book has not been verified by person other than writer of cash book & DDO.

HOO is advised to take necessary steps to rectify the above observations and compliance may be shown to next audit.

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TAN NO. 03 : Non maintenance of Register of Grants.

Rule 234 of GFR 2017- Register of Grants- A Register of Grants shall be maintained by the sanctioning authority in the format given in Form GFR-21.(Annexure -I).

- (i) Columns (i) to (v) of the register in Format at Form GFR-21 should be filled in simultaneously with the issue the order sanctioning each Grant. These columns should be attested by any Gazetted Officer nominated for the purpose by the sanctioning authority. The serial number should be recorded on the body of the sanction at the time the item is entered in the Register as under : "Noted at Serial No. ___ in the Register of Grants."
- (ii) Such a record will guard against the possibility of double payment. Columns (vi) and (vii) should be filled in and attested by Gazetted Officer concerned as soon as possible as the bill is ready. The Bill should be then submitted to Gazetted Officer nominated to act as DDO with Register of Grant for signing the bill and to the sanctioning authority for giving dated initials in column (viii) of Register. It should also be the duty of sanctioning authority to verify that the conditions, if any, attached to the Grant have been duly accepted by the Grantee without any reservation and that no other bill for the same purpose has already been paid before. No bill should be signed unless it has been noted in the Register of Grants against the relevant sanction. This will also facilitate watching of payments in instalments, if any, in the case of lump sum sanctions
- (iii) Information at Column (xiii) of the Form GFR-21 above should be used also for regulating the subsequent Grants.

During scrutiny of the bills and other allied records maintained in office of the Department of Tourism, Vikas Bhawan-II Delhi-54, for the period 2020-2021 and 2021-22, it has been observed that Department has issued number of sanctions in Grant-in-Aid during audit period but department has not maintained Register of Grant which is violation of Rule 234 of GFR2017.

HOO may take necessary steps to rectify the above observations and compliance may be shown to next audit.

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FORM GFR 21
[See Rule 234]

REGISTER OF GRANTS TO BE MAINTAINED BY THE SANCTIONING AUTHORITY

- (i) Serial Number.
- (ii) Number and date of sanction letter.
- (iii) Purpose of grant.
- (iv) Conditions, if any, attached to the grant.
- (v) Amount sanctioned.
- (vi) Amount of the Bill.
- (vii) Whether conditions attached to the grant have been accepted by the grantee without reservation. (viii) Dated initials of the sanctioning authority.
- (ix) Date by which statements of accounts along with utilization certificate, etc., are required to be furnished by the grantee.
- (x) Date by which utilization certificate is required to be furnished by sanctioning authority to the Accounts Officer, as the case may be.
- (xi) Date by which the statements of accounts, etc., are actually received. (In case there has been delay in the receipt of these statements, the reasons therefor as well as efforts made by the sanctioning authority to expedite submission of such statements may be clearly indicated).
- (xii) Date of submission of utilization certificate to PAO (in case there has been delay in submission of utilization certificate, the reasons therefor may be clearly indicated).
- (xiii) Unspent balance, if any, also indicating whether the unspent balance has been surrendered by the grantee Institution / Organisation.

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TAN NO. 04 : Verification of qualifying Service

As per Rule 32 of CCS (Pension) Rules, on completion of 18 years or 5 years before the date of retirement, whichever is earlier, verification of services of the Government servant concerned should be completed and a certificate of verification issued to him in the prescribed form (Form 24). The Certificate will contain the period of qualifying service determined up to that period. On scrutiny of Service Books, it has been observed that no service book has been sent to concern PAO to obtain this certificate. During scrutiny of service book of the staff of office of the Department of Tourism, Vikas Bhawan-II Delhi-54, it has been observed that some of the staff members have completed 18 years of service but their service is not got verified from concerned PAO. Few cases were given below.

S.N	NAME Mr./ Ms.	Designation	D.O.B	Date of Appointment	Date of Retirement
1	Sh. Brij Mohan Pant	PS	12.07.1968	30.09.1992	31.07.2028
2	Sh. Virender Kumar	Process Server	10.08.1965	01.06.1988	31.08.2025
3	Sh. Vijay Kumar	ASO	05.01.1976	14.07.1998	31.01.2036

HOO is advised to forward the service books of all staff members who have completed 18 years of qualifying service or 5 years before retirement to the concerned PAO so as to obtain certificate of verification of qualifying service.

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TAN NO.05: Shortcomings in maintenance of Stock Registers

During the test check of the Stock Registers of Department of Tourism, Vikas Bhawan-II Delhi-54, for the period 2020-2021 and 2021-22, the following discrepancies have been noticed:

1. **As per rule 213(1)** the inventory for fixed assets shall ordinarily be maintained at site. Fixed assets should be verified at least once in a year and as per rule 213(2) a physical verification of all the consumable goods and materials should be undertaken 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 Non-consumables and Consumables stock/goods has not been undertaken during audit period.
2. **Non-attestation of the entries:** As required under rules all the entries of receipt of stores and further issue have to be attested by the head of the concerned department. It has been observed during the course of audit that neither the entries of receipt nor items issued but signatures of the recipients have nowhere being obtained In the stock register In the absence of the signatures of recipients the exact quantity received by the department could not be verified.
3. **Non-recording of cost, exact specifications and serial number of stationery items:** It has also been observed that the department is not recording the cost, exact, specifications etc. in the stock register being maintained. Such vital information must have been recorded in the stock register so that there may not be any problem at the time of their disposal or recovering the cost in case same are missing/lost.
4. Mandatory page count certificate has been neither been entered nor verified by competent authority
5. Index has been not maintained properly & cuttings in stock register not attested by competent authority
6. Computers purchased vide Bill No.200 dated 31.03.2022 amounting to Rs.2,95,000/- has not been entered in stock register.

HOO is advised to take necessary steps to rectify the above observations and compliance may be shown to next audit.



(Mohan Kumar Chaudhary)
AAO
Audit Party No-XIV



(Sadhna Sharma)
IAO/SR.AO