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**DIRECTORATE OF AUDIT
GOVERNMENT OF N.C.T. OF DELHI
4TH LEVEL, C-WING, DELHI SECTT,
I.P. ESTATE, NEW DELHI**

Sub: - Audit report of Urban Development Department for the audit Period 2020-22.

INTRODUCTION

The Internal Audit Report on the accounts of the Urban Development Deptt , New Delhi for the audit Period 2020-22 was conducted by field Audit Party No. 17, comprising of Sh. Chander Mohan, IAO, and Smt. Mithilesh Pandey, AAO. The audit was conducted during 12 working days w.e.f. 22.87.2022 to 09.09..2022 (14 working days).

AIMS AND OBJECTIVES

The Urban Development is the Administrative Department of Urban Local bodies(MCD, NDMC & DCB), DJB, DUSIB & SRDC. It also provides funds, monitors and coordinates the activities of the Urban Local Bodies, DJB, DUSIB & SRDC.

The Urban Development department of GNCT of Delhi is concerned with matters relating to developement of Unauthorised Colonies, Water supply, Sewage disposal & sanitation, Urban poverty, NULM, Municipal Bodies, SNA.

H.O.O./D.D.Os / CASHIERS

The following officials have served as HOO/DDO/Cashier during 2020-22:

LIST OF HOD

S.No	Name	From - To
1	SH K.C.Surender, Addl. Secretary	1.4.2020 to 31.03.2022

LIST OF HOO

S.No	Name	From - To
1	Shri Rajesh Ranjan, Dy. secretary	1.4.2020 to 22.11.2021
2	Shri Vikas Goyal, Dy. Secretary	23.11.2021 to 31.03.2022

2. LIST OF DDO :

S.No	Name	From - To
1	Sanjay Sharma, Accounts Officer	1.4.2020 to 31.03.2022

3. LIST OF CASHIER :

S.No	Name	From - To
1	Shri Rajesh Kukreja Asstt. Section Officer	1.4.2020 to 31.03.2022

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BUDGET ALLOCATION AND EXPENDITURE FOR THE YEAR 2020-2021 To 2021-22**(Amount in Rupees)**

YEAR			
	Allotted	Expenditure	Balance
2020-21	10,24,719.00	9,80,040.49	44,679.51
2021-22	7,54,399.75	7,15,441.06	38,958.69
Total	17,79,118.75	16,95,481.55	83,637.20

Vacancy Statement

S. No.	Name of Post	No. of Posts Sanctioned	Filled	Vacant
1.	Group A	22	12	10
2.	Group B	40	26	14
3.	Group C	128	79	49
	Total	190	117	73

Statutory Audit

Statutory Audit of the Urban Development Department , New Delhi has been conducted by the AGCR upto March,2021.

Maintenance of Records

The maintenance of records of Urban Development Department, Delhi Sectt New Delhi for the audit period 2020-22 was found satisfactory subject of observations made in Current audit report and in test audit note.

Old Audit Report

There were 50 outstanding old audit para's involving recoveries to the tune of Rs. 469501/-. The Deptt has submitted replies. On basis of replies submitted and documentary evidences enclosed, , 08 old outstanding paras with recovery of Rs. 201258/-. Remaining 42 outstanding old audit para's involving recoveries to the tune of Rs. 268243/- have been incorporated in the Current Audit Report Part-I.

S. No	Year	Total Para	Total Recovery (In Rs.)	Para Settled	Para no. of Settled Para's	Outstanding Para's with para No.	Balance Recovery (In Rs.)
1	1996-97	12	11846	-	-	12	11846

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2	2007-09	05	0	-	-	05	0
3	2009-10	01	0	-	-	01	0
4	2010-12	10	217466	-	-	10	217466
5	2012-13	04	0	-	-	04	0
6	2013-16	04	38931	-	-	04	38931
7	2016-17	02	0	-	-	02	0
8	2017-20	12	201258	8	3,4,5,6,9,10,11,12	4	0
	Total	50	469501	8	-	42	268243

(B) Details of Old Recovery:-

S.No.	Year	Total old O/S Recovery	Amount Recovered		Balance Recovery against Paras (Amount in Rs. Para wise)
			Para No.	Amount	
1	1996-97	11846	-	-	11846
2	2010-12	217466	-	-	217466
3	2013-16	38931	-	-	38931
4	2017-20	9720	3	9720	0
		22020	4	22020	0
		26845	5	26845	0
		37125	6	37125	0
		4188	9	4188	0
		4900	10	4900	0
		61404	11	61404	0
		35056	12	35056	0
	Total	469501		201258	268243

Current Audit Report (2020-22)

During the course of current audit, 15 Record Memos and 13 observation memos highlighting various irregularities/ recovery to the tune of Rs. 104033/- were issued. The deptt has submitted reply to nil observation memos. Therefore 15 Record Memos and 13 audit memos with recovery of Rs. 104033/- have been converted to 9 Paras and 5 TANs which are incorporated in current audit report.

(Signature) (Initials)

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Details of Current Recovery :

Mem o no.	Date	Para NO	Total reco very (Rs)	Amount recovered	Balance
3	26.8.2022	2	21540	0	21540
8	30.8.2022	6	3454	0	3454
9	31.8.2022	4	14364	0	14364
10	31.8.2022	5	64675	0	64675
		Total	104033	0	104033

The internal audit report has been prepared on the basis of information furnished and made available by Urban Development Deptt., New Delhi. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and / of non-information on the part of auditee.



(Chandar Mohan)
Inspecting Audit Officer
Audit Party No. 17



List of Para (Order by Audited Year & Para)

View Detailed Audit Report

Department :Urban Development							
Sub department:Urban Development Department, Delhi Secretariat, New Delhi-02 (1262/10)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	1996	1997	1		Recovery of overdue loans amounting to Rs. 332,499.09 Lacs + interest and penal interest from local bodies	O	0
2	1996	1997	2		Contingency Expenditure	O	6241
3	1996	1997	3		Recovery of Excess Calls	O	1294
4	1996	1997	4		Irregularities in use of Staff cars	O	0
5	1996	1997	5		Livery Register	O	3900
6	1996	1997	6		Non-Maintenance of Records of permanent Assets	O	0
7	1996	1997	7		Incomplete Maintenance of Grants in Aid Register	O	0
8	1996	1997	9		Review of performance of Grant Institutions	O	0
9	1996	1997	11		Non-verification of Remittances	O	0
10	1996	1997	18		Stock Register	O	411
11	1996	1997	20		Property Register	O	0
12	1996	1997	22		Spouse Information	O	0
13	2007	2009	3		House Scheme for economically weaker sections under low cost housing scheme (JNNURM).	O	0
14	2007	2009	5		Unutilized amount of Loan	O	0
15	2007	2009	8		Recovery of Loan and Interest thereon	O	0
16	2007	2009	9		Release of funds under Swaran Jayanti Shahri Rojgar Yojna (SJSRY)	O	0
17	2007	2009	10		Non-achievement of Physical targets under the Scheme SJRRY.	O	0
18	2009	2010	1		Non-submission o Utilization Certificates and audited statement of accounts	O	0
19	2010	2012	1		Transfer of Grant for other purpose	O	0
20	2010	2012	2		Unverified amount by the Audit	O	0
21	2010	2012	3		Amount held as "Unverified" by the Audit MCD	O	0
22	2010	2012	4		Blockage of funds amounting to Rs. 6.34 Crores	O	0
23	2010	2012	5		Loan to Delhi Jal Board 2010-11	O	0
24	2010	2012	6		Overpayment of Pay & Allowances	O	217466
25	2010	2012	7		Recovery of Loan and Interest thereon	O	0
26	2010	2012	10		Purchase of LCD 32"	O	0
27	2010	2012	11		Purchase of Panasonic Phone Instrument (1+1)	O	0
28	2010	2012	15		Submission of Utilization Certificates	O	0
29	2012	2013	4		Grant of increment under R.P. Rules 2008	O	0
30	2012	2013	5		Pay Fixation Cases	O	0
31	2012	2013	8		Non implementation of terms & conditions of sanction orders of Grant-in-Aid	O	0
32	2012	2013	9		Non Recovery of outstanding loan + interest of Rs. 95320425228/-	O	0
33	2013	2016	2		Short Recovery of DGEHS amount of Rs. 6200/-	O	3500
34	2013	2016	3		Recovery of Value Added Tad (TDS) amounting to Rs. 35431/-	O	35431
35	2013	2016	5		Outstanding Loan of Rs. 203860.75 lakh given to MCD	O	0
36	2013	2016	6		Non production of Records	O	0
37	2016	2017	1		Outstanding Contingent Advances	O	0
38	2016	2017	4		Non production of Records	O	0
39	2017	2020	1		Outstanding Contingent Advance amounting to Rs. 91,36,702/-	O	0
40	2017	2020	2		Outstanding TA/LTC Advances amounting to Rs. 221717/-	O	0
41	2017	2020	3		Short recovery of License Fee amounting to Rs. 9720/-	O	9720
42	2017	2020	4		Overpayment of Pay & Allowances amounting to Rs. 22020/- due to remaining on CCL	O	22020
43	2017	2020	5		Overpayment of House Rent Allowances	O	26845
44	2017	2020	6		Excess payment of pay arrear amounting to Rs. 37125/- due to wrong calculation	O	37125
45	2017	2020	7		Difference in expenditure statement & utilization certificate in r/o DSIIDC Ltd.	O	0
46	2017	2020	8		Salary paid to outsourced staff Class-IV/Peon hired from M/s S.N. Enterprises	O	0
47	2017	2020	9		Overpayment of Travelling Allowance	O	4188
48	2017	2020	10		Short deduction of DGEHS suscription amounting to Rs. 4900/-	O	4900
49	2017	2020	11		Overpayment of salary amounting to Rs. 61404/- to Sh. R. Ranga Rajan Project Officer	O	61404

50	2017	2020	12		Recovery of Transport Allowance amounting to Rs. 35056/-	0	35056
* NOTE: 'O'- Outstanding Paras. 'R'-Reply submitted by the Department/Units. 'C'- Comment by the Directorate of Audit on reply submitted.							
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List of Para (Order by Audited Year & Para)

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[View Detailed Audit Report](#)

Department :Urban Development							
Sub department:Urban Development Department, Delhi Secretariat, New Delhi-02 (1262/10)							
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1	1996	1997	1		Recovery of overdue loans amounting to Rs. 332,499.09 Lacs + interest and penal interest from local bodies	○	0
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3	1996	1997	3		Recovery of Excess Calls	○	1294
4	1996	1997	4		Irregularities in use of Staff cars	○	0
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10	1996	1997	18		Stock Register	○	411
11	1996	1997	20		Property Register	○	0
12	1996	1997	22		Spouse Information	○	0
13	2007	2009	3		House Scheme for economically weaker sections under low cost housing scheme (JNNURM).	○	0
14	2007	2009	5		Unutilized amount of Loan	○	0
15	2007	2009	8		Recovery of Loan and Interest thereon	○	0
16	2007	2009	9		Release of funds under Swaran Jayanti Shahri Rojgar Yojna (SJSRY)	○	0
17	2007	2009	10		Non-achievement of Physical targets under the Scheme SJRRY.	○	0
18	2009	2010	1		Non-submission o Utilization Certificates and audited statement of accounts	○	0
19	2010	2012	1		Transfer of Grant for other purpose	○	0
20	2010	2012	2		Unverified amount by the Audit	○	0
21	2010	2012	3		Amount held as "Unverified" by the Audit MCD	○	0
22	2010	2012	4		Blockage of funds amounting to Rs. 6.34 Crores	○	0
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27	2010	2012	11		Purchase of Panasonic Phone Instrument (1+1)	○	0
28	2010	2012	15		Submission of Utilization Certificates	○	0
29	2012	2013	4		Grant of increment under R.P. Rules 2008	○	0
30	2012	2013	5		Pay Fixation Cases	○	0
31	2012	2013	8		Non implementation of terms & conditions of sanction orders of Grant-in-Aid	○	0
32	2012	2013	9		Non Recovery of outstanding loan + interest of Rs. 95320425228/-	○	0
33	2013	2016	2		Short Recovery of DGEHS amount of Rs. 6200/-	○	3500
34	2013	2016	3		Recovery of Value Added Tad (TDS) amounting to Rs. 35431/-	○	35431
35	2013	2016	5		Outstanding Loan of Rs. 203860.75 lakh given to MCD	○	0
36	2013	2016	6		Non production of Records	○	0
37	2016	2017	1		Outstanding Contingent Advances	○	0
38	2016	2017	4		Non production of Records	○	0
39	2017	2020	1		Outstanding Contingent Advance amounting to Rs. 91,36,702/-	○	0
40	2017	2020	2		Outstanding TA/LTC Advances amounting to Rs. 221717/-	○	0
41	2017	2020	3		Short recovery of License Fee amounting to Rs. 9720/-	○	9720
42	2017	2020	4		Overpayment of Pay & Allowances amounting to Rs. 22020/- due to remaining on CCL	○	22020
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44	2017	2020	6		Excess payment of pay arrear amounting to Rs. 37125/- due to wrong calculation	○	37125
45	2017	2020	7		Difference in expenditure statement & utilization certificate in r/o DSIIIDC Ltd.	○	0
46	2017	2020	8		Salary paid to outsourced staff Class-IV/Peon hired from M/s S.N. Enterprises	○	0
47	2017	2020	9		Overpayment of Travelling Allowance	○	4188
48	2017	2020	10		Short deduction of DGEHS suscription amounting to Rs. 4900/-	○	4900
49	2017	2020	11		Overpayment of salary amounting to Rs. 61404/- to Sh. R. Ranga Rajan Project Officer	○	61404

50	2017	2020	12		Recovery of Transport Allowance amounting to Rs. 35056/-	0	35056
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PART - I

OLD OUTSTANDING PARAS

~~PARA-1~~

PART I

Urban Dev. Deptt

PARA-1

PARA-1

Memo No. 13
15.1.78

~~Para 1~~ Sub- Recovery of overdue loans amounting to Rs. 332,499.07
loss + interest and penal interest from local bodies

The Urban Development Deptt. (earlier known as LS&I), Govt. of Delhi had sanctioned loans amounting to Rs. 332,499.07 to the local bodies viz. MCD, NDMC, DESU, DWS and D.U. during 1970-71 to 1976-77 for implementation of Plan Schemes subject to the following conditions:-

- (i) The loan shall bear interest at the normal rate of 15%.
- (ii) Penal rate of interest of the principal amount of loan for local bodies of Govt. of Delhi was @ 2.75%.
- (iii) Period of loan 10-15 years (in general)
- (iv) Mode of repayment of principal and recovery of interest was yearly
- (v) No moratorium towards repayment of loan was allowed.

Scrutiny of record revealed that except NDMC, other local bodies are repaying the loan instalment and the accrued interest. Thus there in the absence of recovery of loan and yearly interest thereon, huge amounts of loans and interest are accumulating. As on 31.3.97, loans amounting to Rs. 332,499.07 were outstanding from different local bodies as per statements enclosed.

This point needs to be discussed / taken into by the higher authorities of the Govt. of Delhi for recovery of overdue loans and to explore the possibilities to check the accumulation of loans and interest thereon.

The authorities of Urban Development may
please take remedial and effective measures
against the local bodies to recover the huge
amount lying with these bodies under Intimation
to Audit.

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(K.K. Gupta)
(AO)

To
H.O./A.D.O

THE STATEMENT SHOWING THE POSITION OF LOAN RELEASED TO D.S.S.U. DURING THE YEAR 1990-91 TO 1996-97

DESU
Ran Selene

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S.N.	Name of the Scheme	YEAR							
		1990-91	1991-92	1992-93	1993-94	1994-95	1995-96	1996-	
1.	Waste Heat Recovery Unit at Gas Turbine Station.	2065.63	1500.00	6460.39	4995.00	6000.00	6000.00	21553.15	28904.00
2.	Electric Supply Scheme	14053.72	19535.00	18348.44	24526.82	27776.00	300.00	1000.00	1050.00
3.	Thermal Power Generation.	1581.00	500.00	292.00	25.00	21.25	200.00	100.00	25.00
4.	Gas Turbine Station at Bawana.	-	-	22.50	71.25	75.00	25.00	25.00	-
5.	parbati Hydro Electric Project.	-	-	-	18.00	18.00	18.00	9.00	22.00
6.	System Improvement In Rural areas and provision of tubewell connection.	-	-	-	35.00	35.00	35.00	35.00	45.00
7.	Housing for T & D Staff (SCP).	-	-	-	-	510.00	600.00	500.00	500.00
8.	Various works relating to augmentation of transformers, installation of ACB's and LT feeders in Trans Yamuna Area.	-	-	-	5.00	-	-	-	-
9.	Close cycle air cooling system in Power Generation.	-	6	-	-	-	-	-	-
TOTAL :-		17701.35	21535.00	25148.33	29873.32	34815.00	29249.05	3157	500

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M. M. Selvar

THE STATEMENT SHOWING THE POSITION LOAN RELEASED TO M.C.D. DURING THE YEAR 1990-91 EO 1996-97.

(RS. IN LACS)

M.C.D.

S.N.	Name of the scheme	Year							
		1990-91	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	
1.	Improvement of Existing Slaughter House at Idgah.	10.00	10.00	32.41	7.80	9.45	7.16	15.62	71.50
2.	Modernisation of existing Slaughter House .	-	-	-	-	-	-	-	-
3.	C/O Dhobi Ghats and Office Accommodation.	260.00	315.00	281.22	39.89	37.50	53.08	74.71	492.00
4.	Deslitting of Nallahs & Sewers.	67.50	85.67	79.96	430.00	410.00	471.00	-	-
5.	Staff Qtrs.	377.17	500.00	581.43	350.00	350.00	150.00	-	-
6.	C/O Houses for Safaikaramcharlies	150.00	340.00	367.71	350.00	750.00	1200.00	1350.00	1350.00
7.	Development of Rural Villages.	700.00	900.00	1121.83	830.50	750.00	1200.00	1200.00	108.00
8.	C/O Staff Qtrs. for employees of MCD (SCP).	-	-	-	90.00	90.00	94.00	94.00	108.00
9.	Development of Rural Villages (SCP).	-	-	-	273.50	250.00	397.40	450.00	450.00
10.	C/O Civic Centre & Zonal Office Building.	-	-	-	300.00	300.00	350.00	450.00	450.00
11.	C/O Dhobi Ghats (SCP)	-	-	-	10.00	-	-	-	-
12.	Development of Regularised Unauthorised Colonies. G.TOTAL:-	1500.00	1400.00	1494.92	1453.30	1500.00	1648.41	1800.00	4817.83
		3064.67	3651.67	3959.48	3834.99	3696.95	4370.97	4817.83	

e/o - Construction of

for

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Plan Scheme

THE STATEMENT SHOWING THE POSITION OF LOAN RELEASED TO
 N.D.M.C. DURING THE YEAR 1990-91 TO 1996-97.

S.N.	Name of the scheme	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97
1.	Water supply	135.00	141.43	205.76	115.00	26.00	110.00	58.00
2.	Service Personal staff Qtrs.	75.00	140.00	90.58	105.60	51.25	32.00	84.96
3.	Electric supply scheme	658.84	675.00	800.00	694.17	225.00	570.00	296.00
4.	Sewerage and sanitation	-	-	-	125.00	49.25	120.00	173.50
5.	Staff Quarters (SCP)	-	-	-	23.40	11.25	8.00	19.65
		868.84	956.43	1096.34	1064.17	352.75	940.00	631.11
								5817.69

N.D.M.C.
 (R. in hand)

Attn

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THE STATEMENT SHOWING THE POSITION OF LOAN RELEASED
 TOXXXXXXXXXXXX SLIM (MCD) DURING THE YEAR 90-91 to 96-97
 (in lakhs)

MCD SLIM Plan Scheme

S.N.	Name of the scheme	90-91	91-92	92-93	93-94	94-95	95-96	96-97
1.	Development of Shahjahanabad.	1.355	142.85	-	-	-	-	-
2.	Loan for staff Housing	60.00	-	-	-	-	-	-
3.	Office Building	60.00	-	-	-	-	-	-
4.	Construction of flats/Incremental houses for Katre dwellers.	100.00	145.96	200.00	20.00	16.00	37.50	43.75
		221.35	288.81	200.00	20.00	15.00	57.50	43.75
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PARA-2

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Order No. 4
 Dated: 13-1-78

Sub: Contingency Expenditure

On test check of contingent bills, following irregularities were observed, which may pls. be looked into, verified and noted for future guidance.

(d) Non-adjustment of Abstract Contingent Bills:-

Scrutiny of contingent bills revealed that abstract contingent bills are not being adjusted within one month of drawing of advance as stipulated in Central Treasury Rules. For instance, following bills drawn in 11/96 and 1/97 were not adjusted

Abstract Bill No.	Date	Amount drawn	Name of Party to whom advance given
AcB-155	6.11.96	4330	D.T. D.C.
AcB-191	3.1.97	4000	Network Ltd.
AcB-215	28.1.97	24500	Vikom MetallRad (P) Ltd.

Unit is requested to confirm whether the above said bills have been adjusted or not? If not, reasons may pls. be explained for blocking govt. revenue for such a long period. Needful action may pls. be taken in future to ensure that ~~such~~ abstract contingent bills are adjusted within the stipulated time to avoid storage of govt. revenue.



BS 1121C
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- (V) Purchases/repairs were made from out of the advance drawing. Thus, bills/cash memos should have also been in favour of UBS. However, bills were in favour of UD only.
- (VI) Stocks of Photocopy/Duplicating/Typing performed available on their dates of purchase, reason for making petty purchases from unregulated dealers on Rucho bills is not understandable.
- (VII) No entry of stocks purchased is recorded in stock registers of the relevant period.
- (VIII) Regarding bills of repair of Typewriter/Duplicating Machine/Photomachine, the Deptt. was having regular service contract for these equipments.

SD/C

Keeping
(ix) No administrative approval for each individual purchase/repair was obtained.
Keeping in view of irregularities/observations noted above, all the purchases from S.M. 1-13 seem to be justified. Matter may please be investigated at length and recovery of Rs. 627 may please be made from the concerned defaulters under intimation to Audit.

(3) ~~SD/C~~ Taxi charges for Rs. 220/-
In the above referred contingent bill, taxi charges of Rs. 220/- was paid for hiring taxi No. DLAR 39 H from Vikas Bhowan - S Sham Nath Marg and back on 4.4.95. The Deptt. was having 3 vehicles on 4.4.95 (2 Cars & 1 Motorcycle). Circumstances may pls be explained to Deptt. for hiring taxi when the Deptt. was having 3 vehicles at their disposal. As per TA Rules, an officer in the scale of 1640-2940 is not entitled for taxi. He is entitled for conveyance allowance only within 8 kms. from duty place. After allowing conveyance allowance of Rs. 6/- (To and fro), recovery of balance amount of Rs. 214 may be made from the concerned official under intimation to Audit.

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(2) Contingent Bill No. 197 (A) 1977

Vote table, referred bill, following sub-accounts provided

Sl. No.	Amount	Particulars	Sub-account	Cost
1	237	2190	Contingent Bill	4150
2	238	3000	"	4175
3	239	"	"	4150
4	240	10495	State Bank	32475
5	241	5495	Contingent Bill	300
6	242	21345	"	4155
7	243	31345	"	4170
8	244	5415	"	4161
9	245	5415	"	4185
10	246	23515	Contingent Bill	4190
11	247	24515	State Bank	4190
12	248	10415	Contingent Bill	4195
13	249	10415	State Bank	4190

SATC

The Secretary of Accounts, advised that sub-accounts following observations were made

(1) As per approved Contingent Bill, amount of Rs. 10,58,1700 to 13381/ was drawn from CBS, another cont under the heading (CIB), in FY 74-75 and FY 75-76.

(2) Thus, purchase and disposal of 1000000000 CBS Dept, had bills of adjustment from U.D.

(3) The Secretary of Accounts advised that following observations were made

- (i) All sub-accounts were closed at the end of the year.
- (ii) All the purchase of 10000000000 from U.D. and 10000000000 from U.D. were accounted for in the bills.
- (iii) The bills of adjustment were submitted to the U.D. for their approval.
- (iv) The bills of adjustment were submitted to the U.D. for their approval.
- (v) The bills of adjustment were submitted to the U.D. for their approval.

PARA NO. 03

PARA-3

82 1106

(87) (69) (70)
75TC
49

15-1-98

Retaining of local calls

497C

As per order No. 22/4/74, S.O. dated 25.8.82, amount 225.86
relating to free calls of telephones were referred as
under:

Officers entitled	Calls allowed on bi-monthly basis
All Secretaries/H.Os	650 calls
Any other officers in whose case the limit of 1000 calls per mth was administratively upn 28.2.82	

Scrutiny of bills of Tel. No. 2452776, installed at
the residence of Secretary (UD), Uves observed
that he was being allowed free payment of
local calls on bi-monthly basis, which was irregular
keeping in view of above referred order of S.O. Govt of Andhra.
Lithet the orders of competent authority (Secretary)
local calls on bi-monthly basis to Secy (UD) may be
shown to Audit as necessary of Rs. 1294/- as per attached
below may pls. be made under compliance to Audit.

Billing Cycle	Bill found	Bill payable for (650 calls)	Excess Payment to be received	Remarks
1.4.76	1355	1278	347	Rs. 210 mark of 200 min calls & Rs. 147- excess payment
1.6.76	1200	1000	272	Rs. 210- on top of 200 min calls & Rs. 62/- excess payment
1.8.76	1614	1000	614	Rs. 210- on top of 200 min calls & Rs. 404/- excess payment.
			<u>1294</u>	

497C

Page - 4
~~PARA No 04~~ ~~Para No 4~~

Para No - 4

82 1091C
(86) (86) 74C
Memo No 15
4-81C

Sub: Irregularities in use of Staff Cars dt 16-1-98.

A. Post check of log books for the period under
inquiry, following irregularities were noticed:-

I) On scrutiny of Log book of Staff Car No. DL-1C E 2011, it
was observed that:-

- a) Page Counting certificate was not found recorded on
the 1st page of the log book
- b) As per rule 40 of Staff Car rules, summary at the
end of each month was required to be prepared
in the log book duly signed by user/ driver & M.T.O.
to ascertain the average run of the vehicle per
litre of petrol/diesel consumed. This formality
was not completed, which is irregular, failing
which average run (km) per litre of petrol/diesel
cannot be ascertained.

c) ~~Multiple trips for the year (11-47)~~
As per rule 37 of Staff Car Rules, log book
should once in a year be reviewed by the
Controlling Officer (HOD) to exercise super-
vision over misuse of Govt. vehicle, which
have not been done in any log book
maintained by the Unit

d) In all the cases purpose of journey was
mentioned as official in column No. 9,
which is irregular. The actual purpose of
journeys may please be indicated wherever
irregularity was observed in future.

e) Vehicle No. DL 10 2011 was in the disposal
of Sh. Jagdish Singh from 1 Feb '95 to Feb '97
concerning it. ^(HOD)
concerning it. ^(HOD)

On scrutiny of the log book of the vehicle,
it was observed that the vehicle was being regu-
larly used by the officer during the year.

81/109/C
 60
 55
 85
 73/C
 116
 74
 20

(2) While making following purchases, Unit was required to complete/follow cordal formalities i.e. calling quotations, comparison of rates etc. However, no purchase files were produced to audit for post check of cordal formalities completed. The Unit is requested to furnish the relevant purchase files, filing which it will be presumed that no cordal formalities were completed and all these purchases will be treated irregular and Unit will be required to get ex-parte sanction from competent authority of Govt. of Delhi to regularize this expenditure.

Contingent Bill No.	Date	Amount	Name of Dealer	Items Purchased
CB-266	21-3-97	9,518	Jay Bee & Co.	Servicing & Refining of Diesel engines parts etc.
CB-247	11-3-97	1746	Prakruth Marketing	Electronic Typewriter Ribbon
CB-192	3-1-97	5425	— do —	— do —
CB-243	3-3-97	4520	CSI Telecomm (P) Ltd	Telephone Push Button
CB-174	1-12-96	6300	— do —	— do —
"	"	1050	African Entl.	Air-condition
CB-226	13-2-97	1680	Khan Tanden	Sunmica fixed size Rocks
CB-84	5-8-96	3200	Veeru Tanden	Electric items

(3) Irregular purchases of Stationery items from Super Bazaar:

Following purchases of Stationery and General items & sundries were made from Super Bazaar during 96-97:

Contingent Bill No.	Date	Amount	Supplier	Items Purchased
CB-254	19-3-97	12,503	Super Bazaar	Crockery & Gen. items
CB-246	11-3-97	46050	— do —	Stationery, Crockery & Furniture
CB-264	21-3-97	4975	— do —	Telephone Instruments
CB-26	3-2-97	14714	Kantrips Bhanda	Carpet
"	"	581	Esther Kather Super	Electric Kettle
CB-117	9-1-97	141,977	Super Bazaar	Stationery
CB-97	14-8-96	34,747/-	— do —	— do —
CB-236	19-2-97	1,32,476	Kandira Bhanda	Partitudo NYC

30 1081C

(84)

7/1C

(66)

(SPT)

(Signature)

(Signature)

Irregularities observed

(i) As per provisions of GFR, in all cases in which the estimated value of the demand is Rs. 5,00,000 and above, the open tender system i.e. invitation to tender by public advertisement should be used as a general rule and must be used.

U/C

(ii) There is no exemption of calling quotations and making purchases without comparative rates, from Super Bazaar or Kanchi Bhandar, as per provisions of GFR. GFR permit that Cooperatives may be encouraged, other things being equal, but no price preference should be accorded.

(iii) In purchases of stationery and Xerox machine above Rs. 50,000, no open tender was invited. Also, no quotations from other local firms were invited for comparison of rates.

Keeping in view of the above, all the above purchases are treated irregular. Needed action may be taken up for regularization of above purchases by obtaining ex-post facto sanction from competent authority.

(iv) Cancellation of Contingent W/L

As per R & P Rules, the submission of Contingent W/L should be cancelled after payment to avoid double payment/double claim of payment at any stage. On scrutiny of Contingent W/Ls, it was observed that stamp of Plans - CANCELLED was put but ADO had not signed. Needed to get date now from the ADO after due verification and compliance shown to H.O.

(Signature)
C. K. K. (Signature)
1/10

To: Inb/ADO
U.D. (15/4)

79 107/c
 83
 7/c
 12
 45/-

Vendor: Elegant Enterprises
 6/60, Nirmal
 CASH MEMO

Sold to: Pr. Secy (U.D.)

05		Rs. 450/-
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Handwritten: Paid by Pr. Secy (U.D.)
 Recd by [Signature]
 18/11/96

Vendor: Elegant Enterprises
 6/60, Nirmal
 CASH MEMO

Sold to: Pr. Secy (U.D.)

05	Photocopy	Rs. 76/-
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Handwritten: Paid by Pr. Secy (U.D.)
 Recd by [Signature]
 18/11/96

Vendor: Elegant Enterprises
 6/60, Nirmal
 CASH MEMO

Sold to: Pr. Secy (U.D.)

4	Typing Paper	Rs. 30 - Rs. 200/-
05	Duplicating Paper	Rs. 250/-

Handwritten: Paid by Pr. Secy (U.D.)
 Recd by [Signature]
 18/11/96

Vendor: Bholu Ram & Co.
 5175 Durgam
 CASH MEMO

Sold to: Pr. Secy (U.D.)

05	Duplicating machine	Rs. 475.00
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Handwritten: Paid by Pr. Secy (U.D.)
 Recd by [Signature]
 18/11/96

28 106/C

87

70/C

52

44/C

M/S G... Past
 1920
 नकद पत्र
CASH MEMO

From Vendor
 To Pr. Secy (U.D.)

Repairing of
 Typewriter No. 649356
 Rs. 300/-

Rs. Three hundred only

Rs. 300/-

PAID BY
 18/11/96

Recd Rs. 300/-

TOTAL

M/S G... Past
 1920
 नकद पत्र
CASH MEMO

From Vendor
 To Pr. Secy (UD)

Repairing of
 Typewriter No. 649356
 Rs. 485/-

Rs. 485/-

PAID BY
 18/11/96

Recd Rs. 485/-

TOTAL

M/S G... Past
 1920
 नकद पत्र
CASH MEMO

From Vendor
 To Pr. Secy (UD)

Repairing of
 Duplicating
 Machine
 Rs. 490/-

Rs. 490/-

PAID BY
 18/11/96

Recd Rs. 490/-

TOTAL

M/S G... Past
 1920
 नकद पत्र
CASH MEMO

From Vendor
 To Pr. Secy (UD)

Repairing of
 Typewriter No. 649356
 Rs. 467/-

Rs. 467/-

PAID BY
 18/11/96

Recd Rs. 467/-

TOTAL

77 1057c
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CASH MEMO
 Vendor: M.D. Gupta
 Sold to: Pr. Secy(UD)
 Date: 23.3.95
 No. 1009
 Amount: Rs. 485/-
 Signature: [Signature]

CASH MEMO
 Vendor: Sahil electricals
 Sold to: Pr. Secy(UD)
 Date: 23.3.95
 No. 91
 Amount: Rs. 490/-
 Signature: [Signature]

QNTY.	PARTICULARS	RATE	AMOUNT
3	Photostat paper	Rs. 150/-	Rs. 450/-
1	Typing Paper	40	Rs. 40/-
TOTAL			Rs. 490/-

CASH MEMO
 Vendor: Sahil electricals
 Sold to: Pr. Secy(UD)
 Date: 24.3.95
 No. 91
 Amount: Rs. 495.00
 Signature: [Signature]

QNTY.	PARTICULARS	RATE	AMOUNT
4	Tube-light	42.50	Rs. 170/-
4	Switch	22.50	Rs. 90/-
1	Plug	0.85	Rs. 85/-
5	Holder	0.25	Rs. 125/-
TOTAL			Rs. 495.00

CASH MEMO
 Vendor: Sahil electricals
 Sold to: Pr. Secy(UD)
 Date: 24.3.95
 No. 91
 Amount: Rs. 495.00
 Signature: [Signature]

QNTY.	PARTICULARS	RATE	AMOUNT
Repairing of Emergency Light			Rs. 495.00
TOTAL			Rs. 495.00

कक्ष पत्र
CASH MEMO

Pr. Secy(UD)

Shifting of telephone 500.00

Rs. 500/-

Rs. 500/-

76 104/C

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 DT: 15-1-98
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~~Para 5~~ PARA-5
 Subject: Leave by Registrar.

(3) of last issue of every register for the period 4th 7th Nov 97. See following descriptions:

- i) Page Count Certificate is not recorded on the 1st page of the register.
- ii) Unit level issued choppals to C class II employees on 27-11-96 as per entry of page number and again 8 choppals were issued on 25-1-97 (i.e. after 5 months of last issue), which is irregular. As per every rules choppals should be issued once in a year and the period for issue/purchase of choppals is between 16th April to 15th October of every year. It is pointed out here that after the expiry of this period, no summer season can be purchased or issued. Reason why purchase of choppals were made after the expiry of date mentioned above is also suggested to either/Pr. Gov from the defaulters concerned or adjust this in future issues under continuation to credit. Please note for future guidance.
- iii) All separate leave issue registers maintained by the unit, having a high rate demand to issue leave & in each item cannot be ascertained the balance over issue/under issue any more. It is further suggested to maintain separate ledger with entries suggested to include in the continuation to credit.

Date: 15/1/98
 Name: [Signature]
 Design: [Signature]
 Post: [Signature]
 Sign of recipient: [Signature]
 Sign & official stamp: [Signature]

74

78
85
102/c
66/c
60
48
40/c

As per scale 8 of staff car rules, the officer was required to pay rental charges @ Rs 100 per month from the month (i.e. prospective date) he is using the Govt. Vehicle for journeys from residence to office & back. As per annual mileage available to an officer in the category of IAS (UD) (AS was using Govt. Vehicle up to 1.6.95 to 1.6.97) (25 months x 100 = Rs 2500). A recovery of Rs 2500 may now be made from the concerned Officer after due verification under intimation to audit.

(f) Similarly Sh. S. R. Ayya in Secy. (UD) IAS was also using Govt. Vehicle up to 1/4/97 (11 months x Rs. 100). It is therefore requested to recover Rs 1100 from the concerned officer after due verification as per scale mentioned above under intimation to audit. Other similar cases may also be given intimation to audit. Other (g) In some cases names of officers using Govt. Car was not mentioned. See Col. No. 7. All the Govt. Car was instances are dt. 15/5/96, 16/5/96, 19/8/96, 2/12/96 to 23/12/96. Intimation may now be shown to audit & regularity recorded in future.

(II) Log book no. of Vehicle (M/966) No DDW 74444 not produced before audit for scrutiny for the year 96-97.

To
Hon'ble
C.A. P. V. K. Srinivasulu

(K. K. Gupta)
1/10/06 of Audit.

10/C
23

77 59 63
55 43
394

(Ref: Memo No. 10
Dt. 15-1-98)

~~Para No. 6~~

~~Para - 6~~

~~PARA No. 6~~
~~PARA - 6~~

Non maintenance of records of Permanent Assets acquired by local bodies out of Grants in aid

As per Clause 5 of Grants in aid order, it is provided that local bodies will maintain separate record of permanent assets acquired out of grants in aid ~~in~~ in GFR 19 and shall submit a copy of the same in the Deptt. However on scrutiny of records for 1977, it was observed that no statement was received from local bodies as per the provisions of GFR and order of grants in aid. Further, clause 6 of grant in aid order provides that the assets ~~of~~ sanctioned of Urban Development Deptt. be disposed of, in whole or in part, for the purposes other than absence of maintenance of record in GFR 19 by local bodies, ~~overlooking~~ overlooking of these requirements cause ~~inaction~~ inaction so far as violating the provisions of GFR by local bodies. Needless to say, please be taken up with all local bodies ~~to~~ to submit records of assets acquired by them till date out of grants in aid and compliance shown to audit.

(R.K. Gupta)

~~PARA No. 07~~

~~PARA~~

~~Para No. 7~~

Memo No. 14
Dated: 15/1/98

72
76
64/C
58
38/C
48

Incomplete maintenance of records in Aid Register

Department of Urban Development has been maintaining a register of grants prescribed under Rule 150 of G.F.R. for the years 96-97. Columns 1 to 5 of the Register had been filled in as per the columns provided. Columns 6-12 were not filled in as per the requirements of 8 columns provided in the register. Column Nos. 6-12 were required to be completed at the time of each grant and to review ^{issue of} release of grants in future. These points were essential for audit point of view. Needful be get done now in future and for verification by next audit.

C.R.K. (Signatures)
1/10

To
H/O BDO
Urban Development
D/W

~~PARA 00.08~~

~~Para No. 8~~

~~Para 19~~
Para-5

Sub-Review of Performance of grantee Institutions

99/17
B3/C
Memo No. 12
Dt. 15.1.98
57
77
60
45

35/11

Grant of India decision 5 (c) below Rule 150 of General Financial Rules, a review of the performance of grant in aid exceeding Rs. 10 Lacs per annum may be undertaken by the sanctioning authority concerned once in 3-5 years in each case and some of the leading non-officials interest in the object of a particular grant may be associated with the review.

During the course of audit, it was noticed that the def Urban Development Dept. had never taken a review of the performance of local bodies and pointed out any shortcomings. Review of performance of schemes for which grants are being released for more than 3 yrs may pls be conducted under intimation to Audit.

~~Handwritten signature~~
(R.K. Gupta)
1/10

To
HOD / ADD
Urban Development

~~PARA No 09~~
~~Para No - 9~~

Para 5-9

~~PARA - II~~

Memo No 18
 Dated 16.11.18

Sub: Non-verification of Remittances

During the course of annual audit for 2011 P.A.O
 17, with whom Deficit of Urban Development is
 attached, was requested to verify the following
 remittances made into set up villages P.A.O
 concerned has not verified and confirmed the same
 till date. Needful be get done from the concerned P.A.O
 under compliance to Audit

SN	Date	Amount
1	15.9.16	10
2	5.7.16	4,515
3	21.8.16	1,515
4	21.7.16	172
5	27.2.17	5,120
6	15.3.17	

~~Signature~~
 (K.K. Gupta)
 P.A.O.

To
 Mr. DDO
 D.D.
 Belga

70 98/c
 62/c
 74
 56
 44
 32/c

PARA-16 (Ref. memo No. 6 dated 17.11.96)

Sub: Despatch Register

During the test check of despatch register the following irregularities have been noticed :-

1. It has been observed that the page number has not been allotted in the register. It is suggested that the register should be page numbered a certificate of page counting is to be recorded on the first page by the responsible officer. Necessary may please be done and shown to audit.
2. It has also been observed that the account is not being closed monthly and physical verification of the stock of stamps in hand is not also being done by a responsible officer. At the end of each month the detailed account of the stamps received and used is to be prepared in the despatch register and the balance in hand is to be correctly depicted therein and the same should be signed by the responsible officer of the branch.

(DANIEL T.M.)
J.A.O.
Audit Party-2

To

The Project Officer
U.A.S.
Vikas Bhawan
New Delhi

PARA NO. 10
para 10

11

97/c
69
55
100
12

~~PARA NO. II~~
~~PARA NO. II~~

Pages - 11

PARA-11 Ref. memo No. 1 dated 11.11.97

Sub: Liveries issue Register

During the test check of liveries issue register for the year 1996-97, the following irregularities have notified :-

1. It has also been observed that winter liveries have been issued during the summer period i.e. 1st April, to 30th Sept. which is not in order. The reasons for the same may please be explained to audit.

96/c/68
46
33
25/c
54
59/c
44

(S.P. SINGH)
J.A.O.
Audit Party-II

To

The Project Officer
U.B.S. Programme
Vikas Bhawan
New Delhi

957C
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PARA-10
 12
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PARA-18 Ref. memo No. 7 dated 18.11.97

~~PARA-12~~
 12

SUB: STOCK REGISTER

During the test audit by Sty. (Con) and Misc. stock register the following irregularities/discrepancies have been noticed.

1. It has been observed that the physical verifications of stock of both stock register i.e. sty and misc. have not been conducted by the concerned authority since 13.1.94. As per rule, it should be done annually and a certificate to this effect alongwith the result be recorded in the stock register. Careful may be done and shown to audit.

1. STOCK REGISTER OF MISC. ITEMS :-

It has been observed that the signature of receiptents have not been obtained after issue the items in the stock register as page No. 5 to 23, 25 to 42, 44 to 46, 48 to 49 and page No.59. It is not understood why the items were issued without obtained the signature of receiptent. Reasons may be explained to audit.

It has been observed that the following articles of non-consumable nature have been entered in this stock register and reducing from the stock and balances are bringing to NIL. The non-con. items can never reduce from the balances until the items had become unserviceable and disposed off finally by the Condemnation Board. As such all non-consumable articles which were charged off from the stock balances may be re-brought on charge under intimation to audit.

<u>NAME OF ITEMS</u>	<u>PAGE NO.</u>
Emergency Light	P/19
Torch (Two Cell)	P/28
Tub Plastic	P/38
Calculator (10 digit)	P/23
- do - (12 digit)	P/24
Attachi- "2"	P/25
Call Bell	P/51
Wall Clock	P/34
Bucket Plastic	P/27
Dustbin	P/44

contd .. 2/-

66 (52) 91/c
57/c
21
44
23/c

2. STOCK REGISTER OF STY. ITEMS

1) It has been observed that 105 number pencils were issued to P-55 out of 532 Nos. and balance shown as 327 No.s instead of 427 Nos. and further after issue of 327 pencils the balance shown as Nil. Now the amount of 100 pencils which comes to Rs.120/- may be recovered from the concerned officials under intimation to audit.

11) In Jan, 96 there was stock of 41 reams of typing papers. On 15.2.96 additional 20 reams were purchased and till March 1996 only 14 reams were issued out of 61 reams. While there was sufficient stock of papers, additional purchases of 20 reams for Rs.1455.30 needs elucidation. Further 11 reams were issued to P-10 out of 30 reams of typing paper and balance shown as 15 reams instead of 19 reams and further after issue of 8 reams in Dec., 96 the balance shown as Nil. Now the amt. of 4 reams which comes to Rs.291 may be recovered from the concerned official under intimation to audit.

(DANIEL T.M.)
J.A.O.
Audit Party-II

To

The Project Officer
U.B.S. Programme
Vikas Bhawan
New Delhi.

PARA NO. 13
Para No. 13

Case-13

14

PARA-14 (Ref. mem.o No 9 dated 19.11.97)

Sub: PAYMENT OF FUEL BILLS

CS 937C (51)
52/c
22/c
32

During the test check of the record the following irregularities were noticed:-

A certificate has been given on the petrol bill No. 4297 dated 31.1.97 for Rs.256.45 attached with adjustment bill No. 196 dated 7.3.97 in respect of vehicle NO.DDW-7424 that the entry has been made in the log book of the vehicle. But the log book shown to audit was complete only upto 31.12.96 and no entry for the month of Jan, 97 was made in it. It reveals that the certificate so given was not based reality.

Reasons for the same may be explained to audit.

(S.D.SINGH)
J.A.O.
Audit Party-II

To

The Project Officer
UBS Programme
Vikas Bhawan
New Delhi.

92/C
64
50
55/C
214/C
37

Pages-14

~~PARA-20~~ (Ref. memo No. 2 dated 12.11.97)

Sub: PROPERTY REGISTER

PARA-14
Page No-14

During the test audit of property register, the following irregularities have been noticed:-

1. It has been observed that the physical verification of property articles has not been conducted since 3/91 by the concerned authority. As per rule, it should be done annually and a certificate to this effect be recorded in the register. H.O.O. is requested to depute some officials for such verification and the result thereof be shown to audit.

(DANIEL T.M.)
J.A.O.
Audit Party-II

To,

The Project Officer
UBS Programme
Vikas Bhawan
New Delhi.

Page-15

PARA-10

16 Part 12

63

Handwritten notes and circled numbers: 66, 49, 54/c, 19, 28, 43, 31.

PARA-15
PARA-14

Spouse Information

During scrutiny of spouse information, it has been noticed that information in respect of the following officials are incomplete.

1. Sh. Suresh Kumar, Driver
2. Sh. Narendra Singh,
3. Sh. Vikas Rastogi, D.E.O.
4. Sh. Neeru Arora, Enumerator
5. Sh. Ravinder Kumar, Enumerator
6. Ms. Archana, A.P.O.
7. Ms. Bimla Shekeen, A.P.O.

Spouse information in respect of Shri Sylvester Kujur, A.P.O. and Anit Tyagi shows that self as well as spouse in Govt. Service is claiming medical facility individually. Joint declaration may be obtained from them as to when is availing the facility and any excess payment may be recovered.

Spouse information in respect of the following officials has not been received.

1. Sh. R.Rangarajan, P.O.
2. Sh. Manvar Singh, A.P.O.
3. Mrs. Bimla Devi, A.P.O.
4. Mrs. Rekha Berguzar, Social Planner.
5. Semit Chatterjee, Enumerator
6. Smt. Sushmi, D.E.O.
7. Sh. Pawan Kumar, Driver.

Needful may be done and compliance may be shown to audit.

(HARMINDER SINGH)
I.A.O.
Audit Party-II

62
90/c
(48)
22
28
34

H/E

One advance of Rs. 9.50 crores is pending for adjustment since 2002-03 out of 9.59 crores. Reasons for non-adjustment of advances may be intimated to audit, efforts may please be made to adjust them at the earliest and outcome may be intimated to audit accordingly.

Para No. 3 (Ref. Memo No. 13 Dated : 10-6-2009)

Subject:- Housing Scheme for economically weaker sections under low cost housing scheme (JNNURM).

The scrutiny of file No. 21(70 /UD/JNNURM/2007, page 186 and 187/c regarding housing for economically weaker sections under low cost housing scheme (JNNURM), 15 housing projects under the scheme were approved. 65104 flats (61872 for economically weaker sections + 3232 for lower income group) had to be built up. The completion date of only two projects was mentioned which is as under:

	No. of flats	Stipulated date of completion
1. Housing at Bawana, Narela Bhorgarh	LIG - 3232 EWS - 636	Bawana - October 2008 Narela - Dec 2008 Bhorgarh - July 2009
2. Slum Relocation Project at Kunjhawla, Ghogha and Bapraulā	10720	Ghogha - July 2009 Bapraulā - July 2009 Kanjhawla - stay in High Court

Out of 13 projects remaining, there has been a stay in the courts in two projects. In one project, land acquisition was under process, in two projects clearance from the Forest Department (NCTD) awaited, in five projects tender process is on and three projects have been approved on 22.10.2008 only. The total cost of 15 projects worked out to be Rs. 181453.78 lacs. The present status of the construction of houses was not found on record. Department may please intimate the current status of the projects, stipulated date of completion and upto date expenditure incurred on the projects to audit.

PARA No. 16
Page 13
H/E

89/C

61
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25
38

15/11

RARA No. 17
Para No. 17
PALS-18

Para No. 04 (Ref memo No. 8 dated 8.6.2009)

SUBJECT - REPAIRS OF VEHICLES

During the course of test check of the repair bills in r/o the vehicles owned by the Department of Urban Development for the years 2007-08 and 2008-09, it has been noticed that the cost of repairs in r/of the following vehicles has crossed the cost of the vehicle itself:-

1. Ambassador Car Regn. No. DL 1 CE 0011
Cost of the Car Rs.3,00,000/- Date of Registration 03.02.1995
Cost of repairing Rs.3,63,854/-
2. Maruti Van Regn. No. DL 1 CB 7576
Cost of the car Rs.1,52,843/- Date of Registration 19.05.2002
Cost of Repairing Rs.3,05,789/-
3. Maruty Gypsy Regn. No. DL 1 CG 7167
Cost of the car Rs.2,78,012/- Date of Registration 01.02.1999
Cost of repairing Rs.3,29,515/-

Since the cost of repairs have gone beyond the cost of the vehicles, further expenses would not be fruitful to be incurred on the repairs of these vehicles and efforts may kindly be initiated for the condemnation of these vehicles.

Further it has been noticed that during repairs of the vehicles, many parts are changed according to the requirement. When new parts are replaced, the old ones are received back by the driver and deposited in the store. None of the bills bears the certificate to the effect that old parts have been received and deposited in the stores. After the repairs, no certificate has been obtained from the driver of the vehicle concerned that the repairs have been carried out satisfactorily.

It is further added that the cost of the parts and servicing are being charged at the different rates by the different workshops. The parts of the vehicles are manufactured and supplied by the standard companies and rates of the parts normally do not vary. Comparative statement of the cost of the servicing as well as the cost of the parts paid by the department during the repairs is given below

60
88/c
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46
21
32

15/12

Name of the item	M/s. Bahl Automobiles	M/s. Pran Automobiles	M/s. Wig Automobiles Rs.2550 plus VAT Extra	M/s. South Delhi Tyres Rs.1700 including VAT
Tyres(each) Ambassador				
Servicing	Rs.300	Rs.600 Rs.850		
Engine Tuning	Rs.500	Rs.700		
Shocker Front Ambassador	Rs.545	Rs.620	Rs.860	
Ball Joint ambassador	Rs.331	Rs.640	Rs.570	
Suspension overhaul ambassador	Rs.500	Rs.950	Rs.1200	
Wheel Alignment		Rs.375 Rs.850 other occasion	on	
Spark plug	Rs.75	Rs.235 Rs.322		
Coolant	Rs.195 per litre	Rs.210 per litre		
Oil filter	Rs.92	Rs.125		
Air filter	Rs.345	Rs.425		
Engine oil	Rs.179 per litre	Rs.216 per litre		

By maintaining the rate list of the spare parts of the standard companies and comparative rate for servicing the payments made at different rates could have been avoided. Reasons for paying the different rates for the same items/ servicing may kindly be clarified to audit.

87/c

59
61
45
98
36
34

~~Page No. 18~~

~~C. Pass-19~~

~~[Signature]~~

~~Page No. 14~~

14/6

Para No. 05 (Ref memo No.19 dated 18.6.09)

Subject :- Unutilized amount of Loan

During the test check of the files relating to the Loans released by the Department of Urban Development to the MCD, Delhi Jal Board during the year 2007-08 and 2008-09, it has been noticed that the entire amount of loan released has not been utilized by the loanee institutions. The balance unutilized amount of loan has been proposed by the institutions to be adjusted in the subsequent financial year. But as per terms and conditions mentioned in the sanction there is no such provision regarding adjustments of loan in the subsequent financial years. Details of the such instances are as under:-

S.N	Major Head	Name of the scheme	Year	Loan sanctioned	Amount utilized	Amount unutilized	%ag
1.	2217	Dev. Of Narela, Najafgarh, Mehrauli Township - MCD	2006-2007	46040000	43644400	23,95,600	5.2%
2		Rural Water Supply (General) - D.J.B.	2007-2008	100000000	46020000	5,39,80,000	53.9
3.	2070	I.T. Infrastructure Delhi Jal Board	2007-2008	10000000	NIL	10000000	100%
4.	6215	Commonwealth Games Delhi Jal Board	2007-2008	700000	NIL	7,00,000	100%
5.	6215	Abatement of Pollution in river Yamuna DJB	2007-2008	400000000	265175000	13,48,25,000	33.7
6.	6215	Sewerage facilities in unauthorized Colonies DJB	2007-2008	1470000000	NIL	1470000000	100%
7.	6215	Sewerage facilities in Rural villages DJB	2007-2008	150000000	118956000	3,10,44,000	20.6
8.	6215	Sewerage in resettlement colonies DJB	2007-2008	40000000	12874000	2,71,26,000	67.8
9	6217	Regularisation of Unauthorised colonies MCD	2006-2007	519757847	517595574	21,62,273	0.41
10	6215	Sewerage in Urban villages DJB	2007-2008	60000000	48335000	1,16,65,000	19.4
11	6215	Sewerage and drainage in Trans Yamuna area DJB	2007-2008	80000000	58197000	2,18,03,000	27.2
12		Commonwealth Games	2007-2008	200000000	521000	19,94,79,000	99.7
13	2070	I.T. Infrastructure DJB	2007-2008	1600000000	11294000	47,06,000	29.4
14	6215	Water supply in resettlement colonies DJB	2007-2008	50000000	31983000	1,80,17,000	36%
15	6215	Water supply in Urban Villages DJB	2007-2008	50000000	45408000	45,92,000	9.1%
16	6215	Rural Water Supply	2007-2008	10000000	2029000	79,71,000	79.7

59/88/c
44
27
19
27
19

~~Para No. 19~~ ~~Para No. 19~~

~~Page 20~~

Para No. 8 (Ref. Memo No. 17 dated 17.6.2009)

Subject:- Recovery of Loan and Interest thereon

Page 15

late

Scrutiny of informations furnished by the Deptt. regarding loans to various local bodies during last five years (2004-2005 to 2008-2009) revealed that an amount of Rs. 108174.58 lakhs were released to MCD in five years (2004-05 to 2008-09), an amount of Rs. 53671.85 lakhs as principal amount and Rs. 72354.72 lakhs towards interest was recovered from MCD. The recovery of loan is approx. 50% of the loans released during five years which is inadequate. (Annexure A)

Further, an amount of Rs. 823055.88 lakhs was released to Delhi Jal Board during (2004-05 to 2008-09) out of which recovery was NIL. The recovery of interest to the tune of Rs. 248597/- lakhs was made. From the records, it could not be verified as to whether demand notices have been issued to DJB for the recovery of loans by the Deptt. (Annexure A)

The Deptt. did not inform the position of outstanding loans and interest at the close of the year 2003-04 in r/o MCD and DJB resulting non availability of total outstanding loan and interest due at the close of year 2008-09. Neither the ledgers /broad sheets were made available nor the position of total outstanding loan interest and penal interest was informed.

The Deptt. needs to make efforts to recover the loan and interest. The position of total outstanding loan, interest and penal interest against each loanee may please be intimated to the audit. Action to recover the loan and interest may also be taken under intimation to audit.

Para No. 09 (Ref memo No. 18 dated 17.6.2009)

Sub : Release of funds under Swaran Jayanti Shahri Rojgar Yojna (SJSRY).

~~Para No. 20~~
~~Para No. 20~~

~~Page 21~~

Page - 16

Scrutiny of file No. 21/DCW/SJSRY/200607 regarding release of funds to Meera Bagh Samudayik Vikas Samiti located at No. B-615, Paschim Vihar, Delhi revealed that the proposal for grant-in-aid to the tune of Rs. 93900.00 to the Samiti under S.J.S.R.Y. Scheme was forwarded or recommended by Dy. Commissioner (West) on 12-3-07. The funds were not released by the Department due to the non availability in 2006-2007. These were released in the year 2007-2008 vide order No.21/DCW/SJSRY/2006-07/17890 dt. 19-10-2007. The Samiti was issued registration number 2299 Registrar of Society GNCT of Delhi which was substituted by No.37013. The number 2299 was cut but not attested by the issuing authority. Also status of the bank account was not found on record. The Deptt needs to

57-851C
 (43)
 (47)
 (18)
 (28)
 (B)

ALC

~~PARA 1091~~
 Para-22
 Para-17

ascertain the genuineness of the certificate of the registration issued to Samiti and audit informed accordingly.

Para No.10 (Ref memo No.22 dated 19.6.2009)

Sub: Non achievement of physical targets under the Scheme SJSRY.

The Swaran Jayanti Shahri Rojgar Yojna (SJSRY) a scheme of Govt. of India started from 1-12-1997 to provide gainful and employment to the urban unemployed or under employed poor through encouraging set up of self employment ventures or provision of wage employment. The scheme is being funded on a 75:25 basis between the center and the state.

On scrutiny of records /informations revealed that the Deptt. had proposed physical target under the following activities components in the 11th Five Year Plan (2007-2012) for which an outlay of Rs. 3600 lacks was proposed.

SL.NO.	NAME OF THE COMPONENT	ACTIVITY	NOS.
1.	Urban Self Employment Programme (USEP)	Forwarding application to banks for loan & subsidy.	10,000
2.	Development of women and children in the Urban Areas (DWCUA)	Groups to be formed, loan & subsidy to be granted through bank.	180
3.	Training to individual in different trades	To be sent to various ITIs, polytechnics etc.	10,000
4.	Thrift and credit societies	Societies to be formed in J J Clusters	225
5.	Community Development Societies	CDS to be formed in targeted J J Clusters.	1250

It was observed that yearly/annual targets were also proposed to be achieved during 2006-07, 2007-08-2009. The achievements were as under :

56 84/c
 42
 45/c
 46
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 48
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g/c

2006-07

(Rs. in lacs)

COMPONENT	TARGET	ACHIEVEMENT	%age	EXPENDITURE
USEP (individual)	1200	2023 Applications forwarded to various Banks 97 Beneficiaries granted loan and Subsidy released.	8%	6.37
DWCUA (Group)	09	Forwarded 9 Group Sub. Released to 2 Groups	22%	2.27
Training (individual)	600	530	-	6.00
T & C SOCIETY (Group)	10	7 frame , 3 groups	43%	.41
CDS	09	201 register 118 funds relea	20%	5.33
TOTAL				20.38 lacs

SS 83/C
 29
 54
 41
 42/C
 24
 7/C

2007-2008

PHY. ACHIEVEMENT

Sl. No.	Sector/Schemo	Phy. Tar.	Forward	Released	%age	Fin. Achv. (In lakhs)
1	USEP (Individual)	2000	1271	315	25%	14.29
	a) Forms send to Banks					
	b) Forms sanctioned					
	c) Amount of subsidy released					
	d) Forms under process					
2	DWCUA (Group)	36	4	2	50%	2.50
	a) Forms send to Banks					
	b) Forms sanctioned					
	c) Amount of subsidy					
	d) Forms under process					
3	TRAINING	1800		250 (trg.)		6.50
	a) No of persons trained					
	b) No of ongoing trainees					

54 22/c
 40 44
 53 44
 15
 23

511

	c) Proposal under process					
	Other Training					
4	T & C S	45	4	3		1.03
	a) No. of T&Cs formed					
	b) Amount released to T&C					
5	COMMUNITY STRUCTURE					28.42
	a) Grant-in-Aid to C.D.S.					
	b) Pre-School Education					
	(Creches)	31 Creches running				
	c) Publicity					
6.	IEC					.02
7.	OE					.05
	TOTAL					52.81

2008-2009

Phy. Achievement

Sl. No.	Sector/Scheme	Phy. Tar.	Forward	Released	%age	Fin. Achv (in lakhs).
1	USEP (Individual)	2000	1183	255	22%	12.00
	a) Forms send to Banks					

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Annexure A

MCD(LOAN) POSITION AND RECOVERY THEREON

(Rs. in lacks)

YEAR	AMOUNT RELEASED	PRINCIPAL RECOVERED	AMOUNT	INTEREST RECOVERED
2004-05	35265.89	5631.83		7731.02
2005-06	14248.69	12931.83		11220.53
2006-07	22000.00	12931.83		10969.17
2007-08	18830.00	15438.36		22602.00
2008-09	17830.00	19540.00		19832.00
Total	108174.58	66473.85		72354.72

DELHI JAL BOARD LOAN POSITION AND RECOVERY THEREON

(Rs. in lacks)

YEAR	AMOUNT RELEASED	PRINCIPAL RECOVERED	AMOUNT	INTEREST RECOVERED
2004-05	136932.81	NIL		37775.00
2005-06	121232.07	NIL		43786.00
2006-07	152234.00	NIL		47434.00
2007-08	193587.00	NIL		58662.00
2008-09	219070.00	NIL		60940.00
Total	823055.88	Nil		248957.00

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~~PARAD-22~~
~~Para No. 22~~ ~~Page - 18~~
 Para No. 01 (26)

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PART-II
CURRENT AUDIT REPORT IN R/O URBAN DEVELOPMENT
DEPARTMENT, DELHI SECTY. DELHI FOR THE PERIOD 2009-10

Ref. A.M.No.08 dt.25.02.11

Subject- Non submission of Utilization certificates and audited statement of accounts

During the test check of some of the files of grant-in-aid it has been seen that utilization certificate of the grant received by them are not submitted by the grantee organizations. As per provision contained in rule 212(1) of GFR Act, the grants should be released for subsequent financial year only after utilization certificate and annual audited statement of accounts relating to the grants released in preceding years are submitted to the satisfaction of the department. In the following cases utilization certificates and audited statement are not found attached in the files -

S. N	File No.	Name of grantee local body	Amount of grants released during 2009-10 (Rs.In Lakhs)	Deficiency of documents
1	F.18/2/09-10/UD/AC	M.C.D for their 19 plan schemes	70520	Audited statement of accounts n submitted since 2005-08 onwards.
2	F.18/4/09-10/UD/AC	M.C.D NON-PLAN for general education	47875.84	1. U.C pending since 2004-05 2. Audited statement of account of previous year not submitted
3	F.18/8/09-10/UD/AC	MCD of maintenance of resettlement colonies.	10700.80	1. U.C pending since 2001-02. 2. Audited statement of account of previous year not submitted
4	F.18/5/09-10/UD/AC	MCD for NON-PLAN schemes	5331.64	No U.C and audited statement accounts of previous years submitted.
5	F.20/1/09-10/UD/AC	D.J.B for 4 Plan schemes	21555	Audited statement of accounts n submitted since 2003-04.
6	F.21/2/09-10/UD/AC	MDMC for their 8 Plan schemes.	8100	1. U.C pending since 2007-08. 2. Audited statement of account not submitted since 2002-03.
7	F.21/2/09-1-UD/AC	NDMC for 5 NON-PLAN schemes	5366.82	U.C and audited statement of account not submitted for the year 2008-09.
8	F.19(1)/09-10/UD/AC	DERC	815	Audited statement of accounts for th year 2008-09 not submitted.
9	F.13/2/09-10/DCB/Edn.UO/AC	DCB under education non-plan	219.70	Audited statement of accounts pending since 2007-08.
10	F.14/1/09-10/S&JJ/UD/ASC	Slum & JJ for 7 plan schemes.	1360	Audited statement of accounts for th year 2008-09 not submitted.

The department should insist upon the utilization certificate in the form GFR 19-A and the annual audited statement relating to grants released in previous years at least before the release of final installment. The grantee organizations are also required to submit performance-cum achievement reports soon after the end of financial year. These reports should be insisted upon in respect of all the schemes/project for which grant are released. The accounts of these organizations are also open for audit by the Indian Audit and Accounts Department but in no file their reports are found attached.

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Page 5-24
Para No. 02 (24)

Ref. A.M.No.05 dt.22.02.11

Subject : Outstanding advance amounting to Rs.8.38 lakhs.

During test-check of abstract advance register for the period 2009-10, it has been observed that following advances drawn for Honorarium and Refurnishing of office of P.Pr. Secy. Office are still outstanding. -

S. No	Year	Bill No.	Date	Purpose	Amount
1	2009-10	1311	19.08.09	Honorarium and rent payment in r/o UBS crèches for the month of Feb-09 and March-09.	2,69,200/-
2	2009-10	3544 47	03.03.10	Payment to Executive Engineer CBMD-M-221 PWD for refurnishing charges of the office of P.Pr. Secy.(UD).	5,68,847/-
Total=					8,38,047/-

Whereas, as per General Financial Rules, advances drawn from the Government account must be got adjusted within a period of 30 days from the date of its drawl. From the above, records it is observed that advance were outstanding since 19.08.09. Non-adjustment of advance for such a long period is a serious financial irregularity. Efforts should be made to adjust the outstanding advances at the earliest.

PARA No. 03
Page 23
Page 25
Para No. 03 (28)

Ref. A.M.No.06 dt.23.02.11

Subject:- Non-Surrendering of Savings under Various Heads.

As per Rule 56(2) of the GFR, the savings as well as provisions that cannot be profitably utilized should be surrendered immediately they are foreseen without waiting till the end of the financial year. Scrutiny of Reconciliation statements for the period 2009-10 of Urban Development Department reveals that huge balances are lying untitled under various head of accounts at the end of financial years 2009-10 as under-

Head of Account	Budget allotted	Expenditure up to Mar 10	Savings	% of saving
M.H-2052 Non-Plan A.1(1)(1)(5) FTE	500000	NIL	500000	100%
M.H.3475 A.14(1)(1) NON PLAN A.14(1)(1)(6) Medical Treatment	225000	92711	132289	58.78%

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MH-2217 NON-PLAN A8(2)(1)(6)				
AB(2)(1)(6)(6) Med. Treatment	300000	150585	149415	49.80%
MH-2217-PLAN A 8(2)(1)(6)				
AB(2)(1)(6)(6) Med. Treatment	100000	1215	98785	98.78%
MH-2217 A8(3)(1)(3) JNNURM	9000000	470303	8529692	94.77%
MH-2217 A8(3)(1)(2) COMMON WEALTH GAMES	30000000	396150	29603850	98.67%
MH-4217 AA1(3)(1)(1) CONSTRUCTION OF SOCIOCULTURE CENTRES	5000000	72220	4927780	98.55%
MH-4217 AA1(3)(1)(3) CONSTRUCTION OF G T B MEMORIAL	1000000	NIL	1000000	100%
MH-2217 A8(3)(1)(5) SPV FOR REDEVELOPMENT OF WALL CITY	20000000	1002633	18997367	94.98%
MH-2217 A8(3)(1)(8) PROVISION OF ESSENTIAL SERVICES UNAUTHORIES COLONIES	513000000	4348527	508653473	98.57%
MCD-Grant-in-Aid(PLAN)				
MH 3054 A12(1)(1)(2)(5)JNNURM	1260000000	1231800000	1231800000	223%
MH 2217 A8(2)(1)(30) GIA to MCD for CWG	100000000	500000000	500000000	50%
MH 2217 A8(2)(1)(28)-GIA to NDMC for Re-development of Connaught place (JNNURM)	450000000	378612000	71388000	15.86%
NDMC Grant-in-Aid (PLAN)				
MH 2217 A8(2)(1)(2) Yamuna River Authority/measures for Renovation of River Yamuna	1000000	NIL	1000000	100%
MIZA FUND (PLAN)				
MH 2217 A8 (3)(1)(1) Schemes to be implemented through other agencies	1400000000	1867378000	467378003	33.38%

Above savings shows deptt. had not prepared the budget as per requirement and not surrendered the surplus funds while preparation of R.E. which is a serious lapse on the part of the deptt. as the said savings could be utilized in a needy department. If U.D. Department had surrendered these surplus funds/savings in time to Finance Department.

PARA NO 24
Para No. 24

Para No. 04 (29)

Ref. A.M.No.10 dt.08.03.11

Subject- Construction of GTB Memorial at Singhu Border.

During the scrutiny of File No.F.18A(15)/UD/PLG/2003/i/PF provided by the department regarding setting up of memorial in honors of Sh. Guru Teg Bahadur near Singhu Border. It is a departmental scheme in the line of development of highways and road

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infrastructure in the NCR, the beautification of entry point of Delhi to achieve immense significance. The project is executed by DT & TDC Ltd. as a deposit work on behalf of UD Department. The total cost of project was 22.20 crore. The schedule date of completion was January-2009. The department had lastly written a letter on 15.09.2008 to the executive agency DT & TDC asking for physical and financial status of the scheme. Thereafter, no further correspondence is available in the file to ascertain the present status as to whether project has been completed or not and its total cost. DT & TDC may also be asked to submit the account of deposit work. Audit may please be apprised of the status of the project.

Para No. 09

Ref.A.M.No.09 Dt.08.03.11

Subject- Unutilized amount of grant-in-aid

During the test check of some of the files of grant-in-aid released to the local bodies during 2009-10 it has been observed that grantee organization have not fully utilized the grants for implementing their projects/schemes. The substantial amount of unspent GIA was lying with them at the end of year. Some of the instances are as under-

(Rs. In lakhs)

S. No	Name of department/Scheme	Year	GIA Sanctioned	Amount utilized	Unspent balance	%age of unutilized grant
1	Slum & JJ deptt. MCD-for pay and use JSC	2008-09	400.00	254.75	145.25	36.31
2	Slum & JJ deptt. MCD-for built-up facilities	2008-09	380.00	201.32	178.68	47.02
3	Slum & JJ deptt. MCD-Shishu vatika	2008-09	150.00	97.66	52.34	34.89
4	Slum & JJ deptt. MCD-CASDP (III-F)	2008-09	300.00	230.00	70.00	23.33
5	DERC	2008-09	685.00 (including moratorium of Rs.85 lakh)	520.98	164.02	31.48

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The grantee organization should be insisted upon to submit their proposal for grant after assessing the actual requirement of expenditure to be incurred on the project/schemes. The department may also scrutinize their demand on the basis of performance-cum-achievement report so that the unnecessary balance may not be remained with them. Though the department had also granted moratorium The unspent balances or recurring grants either to be refunded to the department or to be adjusted against the grant of subsequent financial year.

PARA NO. 25
 Page No. 25
 Page 27

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Para No. 08 (31) **Ref. A.M.No. 15 dt. 14.03.11**

Subject- Construction of Socio-Cultural Centre on PPP Mode at CBD Shahdara

During the scrutiny of file no. 18A(77)/UD/Planning/2008-09/Pt. file 2009-10, it has been seen that the matter of construction of Socio-Cultural Centre on PPP Mode at CBD Shahdara could not make progress. Only consultant namely CRISIL Risk and Infrastructure Solution Ltd. was engaged who have submitted the project feasibility report of transaction advisory services for development of Socio-Cultural Centre on BOT basis. An expenditure of Rs. 2,220/- only was incurred against the allotment of Rs. 50 lakhs. Construction work has not yet commenced. Present status of the project may please be intimated to the audit.

Para No. 09 **Ref. A.M.No. 17 dt. 14.03.11**
Subject: Non-production of records (NPR)

The following records pertaining to the current audit of 2009-10 has not been made available to audit for scrutiny, despite of repeated verbal requests:-

1. Spouse Information
2. Reply of Old Paras
3. Property registers.
4. Files of following schemes-

S.No	Major Head	Name of Scheme
1	MH-2217 A8(3)(1)(3)	JNNURM
2	MH-2217 A8(8)(1)(2)	COMMON WEALTH GAMES
3	MH-2217 A8(3)(1)(6)	SPV FOR REDEVELOPMENT OF WALL CITY
4	MH-2217 A8(3)(1)(8)	PROVISION OF ESSENTIAL SERVICES UNAUTHORITIES COLONIES
5	-----	Beautification of entry points of Delhi.
		App. Outlay
		Anticipated Exp.
		Proposed Outlay
		2007-08
		2007-08
		2008-09
		200
		200
		900

5. TR-5 Stock Register.
6. Attendance register

Non-production of the aforesaid records shows that either the record is not being maintained at all or the production of the same has been purposely avoided. Non-production of records is a severe matter and therefore if any irregularities/ discrepancies are found in the records not produced to audit, at any stage by any agency, the whole responsibility will lie on the concerned HOO.

However, the same may please be traced and shown to next audit for scrutiny.

(Ashok Kumar Saini)
 Inspecting Audit Officer
 Audit party No. 1

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~~PARA No. 26~~
~~Para 9-19~~

~~Para 9-28~~

PART II

CURRENT AUDIT (2010-11 & 2011-12)

Para No. 01

~~Para No. 26~~

Subject:- Transfer of Grant for other purpose

According to the provisions of the General Financial Rules 2005, any institution or organization seeking grants-in-aid from Government will be required to submit an application which includes all relevant information and the application should clearly spell out the need for seeking grant. Further the Award of grants should be considered only on the basis of viable and specific schemes drawn up in sufficient details by the Institution or organization. The budget for such schemes should disclose the specific quantified and qualitative targets likely to be attained against the outlay. As per the guidelines, expenditure can only be incurred on such items only for which grant has been sanctioned. But during the course of audit of accounts for the years 2010-12 in r/o Department of Urban Development, it has been noticed that an amount of Rs.5309.60 lakhs were released during the year 2009-10 and MCD had transferred a sum of Rs.1500.00 lakhs from Major Head 2217-Slum Area Improvement to the Major Head 3054 A-12(1)(1)(2) Roads & Bridges for which there provision was kept separately to the tune of Rs.145.00 crores.

Transfer of Rs.1500.00 lakhs sanctioned and paid for a specific task to meet the expenditure on another Works is not under the Jurisdiction of the Grantee Institution. Relevant records do not reveal the Administrative Approval of the Urban Development Department in this regard.

An audit memo was issued to ascertain as to whether the Department of Urban Development has issued any Retrospective Approval for the abovesaid transfer of Grant-in-aid from one head of account to another but no reply was submitted by the Department

Para No. 02

~~Para - 20~~

Subject:- Unverified amount by the Audit

The Department of Urban Development GNCT of Delhi releases recurring grants to MCD under the Major Head 2217 and 3054 towards different schemes being implemented and monitored by the MCD. These Grants are released subject to certain conditions and one of them is that the Grantee Institution would submit Utilization Certificate and the Annual Audited Statement relating to Grants-in-aid released in the preceding year submitted to the satisfaction of the Department concerned. The Audit of accounts of the MCD local body is conducted by the Chief Accountant cum FA. During the course of audit of accounts for the years 2010-2012, it has been noticed that

~~PARA No. 27~~
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Grants-in-aid released to the MCD during previous years in which he has certified the expenditure incurred during the year. In those certificates the CA cum FA has not verified certain amounts, details of which are as under:

Financial year	Total Grant released Rs.	Expenditure verified Rs.	Expenditure not verified Rs.	Advances given to agencies not adjusted in the books of MCD Rs.
2005-06	783,00,07,069	745,70,60,224	12,45,98,652	24,83,48,193
2006-07	958,74,49,584	892,32,20,801	38,21,34,612	28,20,94,171
2007-08	1250,38,03,789	1209,79,53,708	21,02,,59,257	19,55,90,824
2008-09	1447,80,31,329	1405,29,43,360	28,32,62,597	14,18,25,382

As per the certificate issued by the Chief auditor cum FA, these amounts could not be verified for want of record and adjustment of advances.

An audit memo was issued regarding obtaining the action taken by the department in this regard but not reply was received.

~~Para no. 03~~

~~Page 50~~ ~~Page 28~~

~~RAA 20~~

Para 21

Subject: Amount held as "Unverified" by the Audit MCD

During the scrutiny of records related to Grant-in-aid paid to MCD for Education (Primary education) revealed that the GIA is paid to the MCD on the condition that the Administrative Department should furnish the Utilization Certificate and Audited statements at the time of moving the proposal for release of following installment of Grant-in-aid.

Further, the GIA had been sanctioned with the condition that the Administrative Department shall carry out periodical appraisal of the Performance of the grantee institution for ascertaining as to whether the targets/goals assigned to the grantee institution are being achieved as and as to whether the GIA should be continued or not. Scrutiny of the records shows that no such "Appraisal" as referred to above has been obtained before further release of installment of GIA to MCD.

The Audited Utilization Certificate for the years 2005-06 to 2008-09 submitted by the MCD shows an amount of Rs.2,51,31,763/- (Rs. Two crores,

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fifty one lacs, thirty one thousand seven hundred & sixty three only) has not been verified for want of related records or has been held under objection by the Chief Auditor of MCD. The unverified amount of Rs.25131763/- may be recovered immediately or adjusted against the following installment of GIA to the MCD and compliance may be communicated to the audit.

~~Para No. 04~~

~~Page 21~~
Subject:- Blockage of funds amounting to Rs.6.34 crores

~~Page 22~~
During the course of audit of accounts for the years 2010-11 & 2011-12, it has been noticed that the Department, Urban Development GNCTD pays Rs.2.00 crores every year to each MLA of the Delhi State under the "Member of Legislative Assembly Local Area Development Scheme (MLALADS)". Under this scheme, each MLA can suggest small works of capital nature located on Government land conforming to the general pattern of the programme and projects being implemented by the local bodies or Department of GNCT of Delhi. Out of this 2.00 crore grant, 1.00 crore is paid to the MCD directly to carry out the related works in each constituency- and the balance Rs.1.00 crore is a discretionary fund of the MLA which is made available to the executing agency on the recommendation of the MLA. As per norms of the Scheme, it is mandatory to get work done through Govt. Department identified by GNCTD with the exception in r/o of the electrification of the roads. In that case, MLA has to approach in the first instance, to the owning agency of the road to get the electrical work done and if adequate response is not received to the request of the MLA, then the MLA can approach to DISCOMs to get the requisite work done.

Scrutiny of the relevant records revealed that funds to the tune of Rs.15.04 crores were released to the DISCOMs for electrification of the roads as requisitioned by the 104 MLAs concerned. These funds were released on the basis of the estimates submitted by these DISCOMs. But records show that electrification work has not been executed to the extent of amount released to the DISCOMs. Funds amounting to Rs.6.34 crore are still lying unspent with the DISCOMs.

It is requested that immediate steps may be taken to recover the funds lying unutilized with the DISCOMs and compliance be communicated to the audit.

~~Page 23~~
~~Para No. 05~~

~~Page 32~~
Subject:- Loan to Delhi Jal Board 2010-11

Delhi Jal Board's main objective is to provide safe water supply and sewerage services in an equitable, efficient and sustainable manner. Other
of good quality of water supply, rain-water

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harvesting, recharge of water bodies and optimum utilization of sewerage treatment capacity. For the purpose referred to above, the Delhi Jal Board had been allocated Rs.128435.00 lacs for Plan Schemes under the Major Head 6215 in Demand No. 11 - Urban Development and Public Works. This loan amount was released to DJB in 04 instalments.

At the time of release of 3rd instalment of Rs.24851.24 lacs, it was pointed out that statement of Annual Accounts for the previous years had not been submitted by the DJB and that is in contravention to the provisions of GFR 206-244. Besides, the Administrative Departments had not incorporated the Achievement of Physical Target of the previous years. But keeping in view of the timely completion of on-going Schemes/Projects, the third instalment was released.

Similarly, 4th instalment of loan of Rs.44828.25 lacs was released in March 2011 with the condition that the DJB would submit the itemwise/schemewise Physical Achievement Report to the Department of UD. It was also the condition that DJB would also submit the Audited Statements for the years 2004-05 onwards.

The Department was requested through an audit memo to submit whether the Utilization Certificate as is mandatory under the provisions of GFR and the Physical Achievement Reports alongwith Audited Statements for the years 2004-05 onwards have been submitted by the DJB, but no reply was submitted to the audit.

~~Para No. 06~~

~~Para No. 35~~ PARA NO. 24 para 31

Pass-24 Subject:- Overpayment of Pay & Allowances

During the course of audit of accounts for the years 2010-12 in r/o Dept. of Urban Development, GNCTD, it has been noticed that Sh. Vijay Kumar had retired on Superannuation from the post of AD Plg. on 30.11.2011. Subsequent to his retirement, he had been engaged as Consultant by the UD Department. Since his engagement as Consultant Sh. Vijay Kumar, has been drawing monthly remuneration equivalent to his last pay and allowances drawn minus basic pension drawn and on the amount so reached, he has also been drawing HRA and Transport Allowance.

Audit is of view that either the Pay of Sh. Vijay Kumar, engaged as consultant should have been fixed under the normal rules (Orders 4 & 5, CCS (Fixation of Pay Re-employed Pensioners) Orders, 1986 read with G.I., M.F., O.M. No. 3/13/2008-Estt.(Pay-II), dated 11.11.2008), or a fixed remuneration should be paid on monthly basis. According to the normal rules, his pay should have been fixed at the minimum of the pay band in which he has been Re-employed plus Grade pay corresponding to the pay band. In that case he

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Allowance. Dearness allowances/relief would have been optional i.e, either on the Pay+GP or on pension.

But since, the remuneration being paid to Sh. Vijay Kumar, consultant has not been fixed according to the normal rules; he is not entitled to any allowances i.e., HRA & Transport Allowance. HRA & Transport allowance are allowed only in the Time Scale/Pay Band which goes from Minimum to Maximum with periodical increments and not on the Contractual Amount/fixed remuneration.

Hence, the irregular payment of allowances paid to Sh.Vijay Kumar on a/c HRA & Transport Allowance amounting to Rs.2,17,466/- may be recovered and deposited in the govt. treasury under intimation to the audit.

~~Para No. 07~~

~~PARA NO 32~~ Page No 32

Subject:- Recovery of Loan and Interest thereon

Scrutiny of information furnished by the Department of Urban Development regarding loans to various local bodies during the last five years (2007-08 to 2011-12) revealed that an amount of Rs.52145,07,73,000 (Rs. Fifty two thousand one hundred & forty five crores, seven lacs, seventy three thousand) were released to Delhi Jal Board in the preceding five years, but no recovery of principal loan is being made. Similarly an amount of Rs.5996,68,38,895 (Rs. Five thousand nine hundred ninety six crores sixty eight lacs, thirty eight thousand eight hundred & ninety five only) is recoverable as Interest on loan. The Delhi Jal Board has not paid any amount of interest to the Delhi govt., however an amount of Rs.5401,03,00,000 (Rs. Five thousand four hundred & one crores and three lacs only) has been adjusted against the subsequent loan payments and still an amount of Rs.595,65,38,895 (Rs. Five hundred ninety five crores sixty five lacs thirty eight thousand eight hundred ninety five only) is recoverable as interest from DJB.

It is requested that Demand Notices may be issued immediately to Delhi Jal Board for the repayment of huge amount of Loans and Interests.

~~Para No. 08~~

~~PARA NO 33~~ Page No 33

Subject:- Purchase of LCD Screen

File No. CT/266/UD/2009

During the course of audit of Department of Urban Development, it came to notice that a 'Sharp' LCD display panel 42" along with PC Conference Kit was purchased for Rs.1,30,000/- plus VAT from M/s. Synpho Marketing Pvt. Ltd. The purchase was made through Limited Tender Enquiry. But against the supply of the abovesaid item, M/s. Synpho Marketing Pvt. Ltd. has charged the Value Added Tax on Electronics Item.

12.5% to be imposed on the price. (Bill/Invoice No. SMPL/00933/09-10 dated 12.02.2010) The TIN No. shown in the bill is 07870169404, CST No. LC/35/169404/1093, Service Tax No. ST/OLP/M&R/14/SMPL/2003. The matter may be taken up with the Department of Trade & Taxes and the outcome may be communicated to the audit.

Para No. 09

para-36

Subject:- NON-PRODUCTION OF STOCK REGISTER & PURCHASE FILES

During the course of audit of accounts for the years 2010-12 in r/o the Department Urban Development, GNCT of Delhi, it has been noticed that the Department has incurred huge expenditure on the Office Expenses during these years:-

S.N.	Year	Major Head	Amount
1	2010-11	2052 Non Plan OE	31,83,136
2		2052 Plan OE	18,95,943
3		3475 Non Plan OE	61,236
4		3475 Plan OE	44,083
5		2217 Non Plan OE	1,32,646
6		2217 Plan OE	7,98,374
7		2070 NP OE	12,49,150
		Total	73,64,568
1	2011-12	2052 Non Plan OE	29,82,544
2		2052 Plan OE	1,62,98,466
3		3475 Non Plan OE	47,232
4		3475 Plan OE	5,73,094
5		2217 Non Plan OE	55,747
6		2217 Plan OE	6,65,489
7		2070 NP OE	14,29,376
		Total	2,20,51,948

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The Execution of purchase of articles is concluded only after the details of the material so purchased are entered in the appropriate Stock Register. As per rule 187 of the GFR 2005, the officer-in-charge of Stores should CERTIFY that he has actually received the material, counted, measured or weighed and found that the quantities are correct, the quality is according to the required specifications and there is no damage or deficiency in the materials. The Stock registers maintained in the department are important auditable record. These Stock Registers had not been submitted to the audit despite repeated requests as well as personal intervention. It is highly irregular on the part of the Department not to produce the Stock registers to the audit for scrutiny. So in the absence of Scrutiny of these stock registers, the AUTHENTICATION of the above purchases cannot be ascertained.

During the course of audit, Purchase files pertaining to the majority of purchases made during the year 2010-11 and 2011-12 have not been produced to the audit for scrutiny.

~~Para No. 10~~

~~Page 50~~ PARA NO. 34 IAO para-34
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Subject:- Purchase of L.C.D. 32" (file No. CT/293/UD/2010)

- Para. 26
1. During the course of test check of purchase files for the years 2010-12 it has been noticed that a requirement of LCD TV was submitted by P.S. to Spl. Secy cum Project Director on 30.08.2010.
 2. The requirement was sent to Caretaking Incharge.
 3. On the same day i.e., on 30.08.2010, the Caretaker, collected three quotations from the local market personally.
 4. The type & make and other specifications of the LCD TV were decided by himself as the 'requirement' does not contain the brand or model of the LCD required.
 5. As per the provisions of the GFR 2005, there is no such provision to collect spot quotations.
 6. Actually, the caretaker collected just two quotations one from M/s. Bakhshi Television, 7542, Ram Nagar Market, Paharganj and two quotations from the same shop i.e., M/s. Manoj Electronics Limited & Manoj Audio Video, 3740, Netaji Subhash Marg, Darya Ganj, Delhi (Tel No. 23274935, 23276604)
 7. As per GFR 151, limited tender enquiry should include at least more than three quotations. Further Web-based publicity should be given for limited tenders. Efforts should be made to identify a higher number of approved suppliers to obtain more responsive bids on competitive basis.
 8. Here in this instant case, purchase was executed through obtaining

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9. After the quotations were obtained and opened and preparation of comparative statement, the Administrative Approval was obtained.

10. As per Delegation of Financial Powers, HOD is competent to incur the above expenditure and as per information submitted by the Urban Development Department, the Principal Secretary UD has been shown as HOD during the period 01.04.2010 to 31.03.2012 whereas the payment in r/o of the above purchase was made after obtaining the A/A and E/S of the Spl. Secretary (UC) and Project Director.

Clarifications in r/o of the above points were sought through an audit memo but no reply has been submitted by the Department. However the purchase made in violation of the provisions of the GFR is irregular. The same may be got regularized and compliance may be submitted to the audit.

Para No. 11

Subject:- Purchase of Panasonic Phone Instrument(1+1)

Para-2) During the course of audit of accounts for the years 2010-12, it has been noticed that a telephone instrument of Panasonic Phone (1+1) was purchased by the CT branch of the Department. For the purpose, no administrative approval was obtained prior to making the purchase. As per noting at page 29/N of the file No.F.3(126)/UD/2007-08, the purchase was made on urgent basis. Nature of urgency has not been specified in the records. Neither any sample was got approved by any authority. The purchase was made under rule 145 of the GFR 2005. Demand/Requisition has not been found attached with the file.

The A/A and E/S has been obtained from the Spl. Secy.(UC). Orders delegating the financial powers of the HOD to the Spl. Secy(UC) may be submitted to the audit.

As per rule 145, a certificate is mandatory to be recorded by the competent authority in the following format:-

"I _____, am personally satisfied that these goods purchased are of the requisite quality and specification and have been purchased from the reliable supplier at a reasonable price."

The abovementioned certificate has not been found recorded neither in the noting nor on the body of the bill.

Stock entry of the above item has also not been shown to the audit.

In view of the above observations made by the audit, the purchase made is irregular and the same may be got regularized by the competent authority under intimation to audit.

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Para No. 12

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Para No-36

Subject:- Purchase Stationery/Misc. Items

File No. 3(126)/UD/2007-08

During the course of audit of accounts for the years 2010-12 in r/o the Department of Urban Development GNCTD, it has been noticed that the Dept. has made the following purchases under rule 145 of the GFR 2005:-

S. N.	Name of the Supplier	Date	Items purchased	Amount
1	M/s. Viney Stationers	25.5.2010	Stationery	14737
2	M/s. Sanjog Sales	15.07.2010	Stationery	15911
3	M/s. Viney Stationers	22.07.2010	Stationery	7576
4	M/s. Viney Stationers	04.08.2010	Stationery	15362
5	M/s. Sanjog Sales	27.09.2010	Stationery	13666
6	M/s. K.N. Traders	18.11.2011	Paper Shredder	7594
7	M/s. Priyanka Providers	21.11.2011	Job Work	7721
8	M/s. Prakash Computers	25.11.2011	Computer software	1800
9	M/s. Prakash Computers	28.11.2011	Computer software	900
10	M/s. M.K. Enterprises	05.12.2011	Stationery	13810
11	M/s. Priyanka Providers	08.12.2011	Stationery	12861
12	M/s. K.N. Traders	08.12.2011	Misc. items	11985
13	M/s. Prakash Computers	13.12.2011	Computer software	950
14	M/s. Prakash Computers	14.12.2011	Computer software	1365

Mandatory certificate as required under GFR 145 has not been found recorded either on the noting or the body of the bill. The same may be got recorded and compliance may be shown to the audit.

It has further been noticed that prior to making these purchases, neither any administrative approval was obtained nor any supply orders were placed to the agency.

All these purchases may be got regularized by the competent authority under intimation to the audit.

~~Para No. 13~~ ³⁹ ~~Page 40~~

Subject: Advance Drawal

As per rule 292(1)(i)(iv) and 292(2) of the GFR 2005, the head of office may sanction advances to a Govt. servant for purchase of goods or services or any other special purpose needed for the management of the office subject to the condition that the amount of expenditure being higher than the Permanent advance available, cannot be met out of it. Further the Head of office shall be responsible for timely recovery or adjustment of the advance. The adjustment bill alongwith with balance if any shall be submitted by the Govt. servant within fifteen days of the drawal of advance, failing which the advance or balance shall be recovered from his next salary (ies).

During the course of test check of the Advance Register for the year 2010-11 and 2011-12, it has been noticed that the following advances have been lying unadjusted:

1. ACB/298 dated 12.7.2011 Rs.6,46,428/- (ICSIL Ltd.) drawn for the purchase of Computers, Desktop and scanner etc.
2. ACB/974 dtd 21.3.2012 Rs.5,63,020/- Purchase of Ambassador Car.

These advances are pending whereas the rules do not permit to hold the advance more than 15 days. Sometimes under certain circumstances, adjustment cannot be made strictly within 15 days of the drawal of advance but it is indeed anticipated that adjustment bills alongwith unutilized amount, are submitted as soon as the purpose for which the advance has been drawn is fulfilled.

These advances may be got adjusted at the earliest possible under intimation to the audit.

~~Para No. 14~~

Subject: Unrealistic Budget

During the scrutiny of reconciled statements of budget allocation and expenditure in r/o Urban Development Dept. GAST of Delhi for the years 2010-11 and 2011-12, savings of fund ranging from 21% to 100% have been noticed in the following heads of accounts

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Major Head	2010-11	Sub-Head	R.E.	Expenditure	Excess+ Savings -	%age
3475 . Plan A.14(1)(2)		CSS	1,50,00,000	38,00,000	(-)1,12,00,000	74%
A.14(2)(1)		OE	51,00,000	44083	(-)50,55,917	99%
A.14(11)(1)(7)		IT	1,50,000	nil	(-)1,50,000	100%
2217 Plan A.8(2)(1)(6)(7)		IT	4,80,000	173,549	(-)3,06,451	63%
2217 A.8(3)(1)(4)		JNNURM	30,00,000	1926218	10,73,782	35%
2217 A.8(3)(1)(6)		Prov. Of Essential Services U/A colonies	185,50,00,0 00	64,02,065	(-)184,85,97,935	99%
4217-AA 1(3)(1)(1)		Constn. Of Socio Culture	50,00,000	4,65,880	(-)45,34,120	90%
2011-12						
2052- A.1(1)(1)(1)		Salaries	20,30,000	13,32,816	(-)6,97,184	34%
2052- A.1(1)(1)(3)		OE	2,07,25,000	1,62,98,466	(-)44,26,534	21%
2052-A1(1)(1)(7)		IT	1,00,000	51,907	(-)48,093	48%
3475-A.14(1)(1)(4) NP		OE	1,50,000	47,232	(-)1,02,768	68%
3475-A.14(1)(1)(4) Plan		OE	15,00,000	5,73,094	(-)9,26,906	61%
2217-A.8(2)(1)(6)(4) NP		OE	2,50,000	55,747	(-)1,94,253	77%
2217-A.8(2)(1)(6)(5) Plan		Other charges	34,90,000	7,69,500	(-)27,20,500	77%
2217 Plan A.8(2)(1)(6)(7)		IT	10,00,000	4,67,187	(-)5,32,813	53%
2217 A.8(3)(1)(4)		JNNURM	30,00,000	11,37,373	(-)18,62,627	62%
2217-A.8(3)(1)(5)		SPV for redevelopment of walled city	30,00,00,000	NIL	(-)30,00,00,000	100%
2217-A.8(3)(1)(6)		Prov. Of essential services unauthorized colonies	50,00,000	10,94,690	(-)39,05,310	78%
4217- AA1(3)(1)(1)		Constn. Of Socio Culture Centres	10,00,000	5,59,000	(-)4,41,000	44%

According to the General Financial Rules 2005, the Departments should surrender all the anticipated savings before the close of the financial years. 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 year. No Savings should be held in reserve for possible future

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~~PARA NO. 30~~

Para No. 15

~~PARA NO. 28~~

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Subject:- Submission of Utilization Certificates

According to the General financial Rule No. 212(1), in r/o the Recurring Grants, the Ministry or Department concerned should release any amount sanctioned for the subsequent financial year only after Utilization Certificate on provisional basis in respect of grants of the preceding financial year is submitted. Release of Grants-in-aid in excess of 75% of the total amount sanctioned for the subsequent financial year shall be done only after the Utilization Certificate and the Annual Audited Statement relating to Grant-in-aid released in the preceding year are submitted to the satisfaction of the Department concerned. But during the course of audit of accounts for the years 2010-12, it has been noticed that UD Department has been releasing the subsequent Grants-in-aid without obtaining the Utilization Certificates and audited Statements of Accounts in r/o of the grants released in the preceding years. Details of the last three years for which the Utilization Certificates are yet to be received are as under:

S.N.	Name of the Grantee Instn	Year	Amount released (Rs. In Lacs)
1	M.C.D.	2008-09	11043.66
2	M.C.D. (slum & JJ)	2008-09	290.42
3	Delhi Jal Board	2008-09	292
4	I & FC	2008-09	1115.91
5	NDMC	2008-09	370.40
6	PWD	2008-09	11.46
7	H&FW	2008-09	82.10
8	NDPL	2008-09	76.59
9	RPL	2008-09	390.85
10	EE (CPWD)	2008-09	12.21
11.	Dte. Of Education	2008-09	36.49
12	DDA	2008-09	31.07
13	DCB	2008-09	20.34
14	DSIDC	2008-09	152.40
15	Med. Supdt. BMZ Hospital	2008-09	30.00

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		2008-09	46.27
16	YPL	2009-10	11675.27
17	M.C.D.	2009-10	225.39
18	M.C.D. (slum & JJ)	2009-10	920.08
19	Delhi Jal Board	2009-10	1027.80
20	I & FC	2009-10	297.83
21	NDMC	2009-10	35.00
22	H&FW	2009-10	201.86
23	NDPL	2009-10	265.21
24	RPL	2009-10	162.92
25	DDA	2009-10	7.42
26	YPL	2010-11	8354.08
27	M.C.D.	2010-11	271.96
28	M.C.D. (slum & JJ)	2010-11	577.60
29	Delhi Jal Board	2010-11	1424.38
30	I & FC	2010-11	233.06
31	NDMC	2010-11	146.92
32	NDPL	2010-11	257.09
33	RPL	2010-11	76.09
34	YPL	2010-11	23.45
35	DDA	2010-11	3.524
36	EE G-Division	2010-11	14.092
37	EE S-Division	2010-11	17.617
38	EE M-Division	2010-11	7.047
39	EE Q-Division	2010-11	5.75
40	PWD	2010-11	147.72
41	DCB	2010-11	46.00
42	DSIDC		

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It is requested that all these Grantee Institutions may be directed to submit the Utilization Certificates in the prescribed proforma and the audit statement in r/o of the Grants released to them in the years mentioned against their names. Compliance may be communicated to the audit.


Para No. 16 Page 43

Subject:- Non-Production/Maintenance of Records

The following information/records were not produced to the audit

1. Spouse Information
2. Property Register
3. Purchase Files
4. File related to Construction of Flats for EWS
5. Files related to Commonwealth Games
6. Files related to Provision of essential services Unauthorized Colonies
7. Files related to Beautification of Entry Points of Delhi
8. Files related to Outsourcing of services of Data Entry Operators

taken as given
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(Zahid Hussain)

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PARA NO. 39

Ref. Audit Memo No: 19 Dated: 01/08/2013

Para no. 04

Date: 1-7-12

PARA NO. 39

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Sub:- Grant of Increment under R.P. Rules 2008.

According to GOI Min. of Finance, OM No. 01-01-2008-C : dated 29-01-09, in the case of calculation of increment under the revised pay structure, paisa should be ignored, but any amount of a rupee should be rounded off to the next multiple of 10.

During the test check of Service books provided by the office, it has been noticed that while granting annual increment, paisa was not ignored in the Service Books of Sh. Ranjan Kumar, Statistical Assistant on dated 1-7-2006:-
As details given below:-

S. No.	Year	Pay before Increment PB & GP)	Increment admissibl e	Increment granted	Pay admissible (in Rs.)	Pay Granted (in Rs.)
1.	1-07-2006	Rs.10030/- (7630+2400)	Rs.300/- on 1-7-06	Rs.310/-	Rs.10330/-	Rs.10340/-
2.	1-7-2007	Rs.10330/- (7930+2400)	Rs.310/-	Rs.320/-	Rs.10640/-	Rs.10660/-
3.	1-7-2008	Rs.10640/- (8240+2400)	Rs.320/-	Rs.320/-	Rs.10960/-	Rs.10980/-
4.	1-7-2009	Rs.10960/- (8560+2400)	Rs.330/-	Rs.330/-	Rs.11290/-	Rs.11310/-
5.	1-7-2010	Rs.11290/- (8890+2400)	Rs.340/-	Rs.340/-	Rs.11630/-	Rs.11650/-
6.	1-7-2011	Rs.11630/- (9230+2400)	Rs.350/-	Rs.350/-	Rs.11980/-	Rs.12000/-
7.	30-7-11 on promotion as S. Assistant in GPRs.4200/-	Rs.11980/- (9580+2400)	Rs.360/-	Rs.360/-	Rs.14140/- (9940+4200) 1000/- + 4140/-	Rs.14160/- (9960+4200)
8.	1-7-2012	Rs.14140/- (9940+4200)	Rs.430/-	Rs.430/-	Rs.14570/-	Rs.14590/-
9.	1-7-2013	Rs.14570/- (10370+4200)	Rs.440/-	Rs.440/-	Rs.15010/-	Rs.15030/-

The Annual Increment paid in excess + allowances to the above official may be calculated and recovered after due verification of facts & figures, under intimation to audit. Other similar cases may also be reviewed.

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PARA NO. 40

Ref. Audit Memo No: 20 Dated: 02/08/2013

Para no. 05

Subject:- Pay Fixation Cases.

During scrutiny of Service Books provided by the office it is noticed that the pay of Shri Kartar Singh, Supdt., Gr. I (DASS) has been fixed on 1-1-2006 in the Pay Band PB-2 in the pay scale of Rs. 9300-34800 with GP-4800/- as under:-

- (I) Pay as on 01-01-2006 in old scale : Rs. 8900/-
As per 6th Central Pay
Commission in PB-2-9300-34800 : Rs. 16560 + 4800 /-
Pay fixed on -01-01-06 : Rs. 16560 + 4600 /-
Pay of the officer to be fixed on 1-1-06: Rs. 16560 + 4600 /-

The pay of the officer was not fixed as per O.M. No. F No. 1/1/2008/IC/GOV Ministry of finance, Department of expenditure, Implementation cell, New Delhi, issued on 13th Nov. 2009.

As per the above mentioned office Memorandum, "Grant of revised pay structure of Grade pay of Rs. 4600/- in the pay band PB-2 to post that existed in the pre revised scale of 6500-10500 as on 01-01-06 and which were granted the normal replacement pay structure of grade pay of Rs. 4200/- in the pay band PB-2 having upgraded to the next higher grade in the pay band PB-2 with grade pay Rs. 4600/- corresponding to the pre revised scale Rs. 7450-11500." The pay of the above officer should be re-fixed in the PB-2 with grade pay Rs. 4600/- on 01-01-2006.

The recovery of the grade pay of Rs. 200/- + allowances is to be recovered.

The above payment made to the officer may be recovered after due verification of facts & figures under intimation to audit and other similar pay fixation cases of Gr-I (Dass) may also be reviewed.

(II). Further, it has also noticed that while granting of Annual Increment on 1-7-2006 paisa was not ignored in the service book of Sh. Kartar Singh, Supdt. According to GOI Min. of Finance, OM No. 01-01-2008-/C : dated 29-01-09, in the case of calculation of increment under the revised pay structure, paisa should be ignored, but any amount of a rupee should be rounded off to the next multiple of 10.

As per details given below:

S. No.	Year	Pay before increment PB & GP	Increment admissible	Increment granted	Pay admissible (in Rs.)	Pay Granted (in Rs.)
1.	1-07-2006	Rs. 21360/- (16560+4800)	Rs. 640/- on 1-7-06	Rs. 650/-	Rs. 22000/-	Rs. 22010/-
2.	1-7-2007	Rs. 22000/- (17200+4800)	Rs. 660/-	Rs. 670/-	Rs. 22660/-	Rs. 22680/-
3.	1-7-2008	Rs. 22660/- (17860+4800)	Rs. 680/-	Rs. 690/-	Rs. 23340/-	Rs. 23370/-
4.	1-7-2009	Rs. 23340/- (18540+4800)	Rs. 700/-	Rs. 710/-	Rs. 24040/-	Rs. 24080/-
5.	1-7-2010	Rs. 24040/- (19240+4800)	Rs. 730/-	Rs. 730/-	Rs. 24770/-	Rs. 24810/-

The Annual Increment + allowances paid excess to the above official may be calculated and recovered after due verification of facts & figures, under intimation to audit.

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PARA NO. 41

Page No. 41

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Para No. 7 pages 46 ref. Audit memo no 4, Dated: 29/07/2013

Sub:- Irregular expenditure on stationery

Vide order no F8/3/2010 A/c/Ds111/1273-1289 dated 23/9/201 of finance Department (Account) Department enhanced financial powers of Pr Secretary/secretary to Rs.10,000,00/- . On test check of records produced to the audit ,it has been observed that total purchase of stationery for the year 2012-2013 was Rs. 14,03209/- The excess expenditure may be regularized by the finance department under intimation to the Audit. Details of expenditure are given below.

S. no	CB No and date	Amount(Rs.)
1	CB79 26/4/12	396572
2	CB844 16/1/13	119351
3	CB927 18/2/13	93708
4	CB961 1/3/13	245637
5	CB978 12/3/13	88817
6	CB1048 30/3/13	78725
7	CB103328/3/13	14762
8	CB1057 31/3/13	500637
Total		1403209/-

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PARA No 92

Grant - 42

Para No. 08, Para - 45 Ref. Audit Memo No.18 dated: 01/08/2013

Para 31

Sub:-Non implementation of terms & conditions of sanction orders of Grant-in-aid

On test check of the records, it has been observed that, during the year 2012-13 UD. Department has disbursed Grant-in-Aid to the tune of Rs. 77,196.56 (In lacs) to Three Municipal Corporations and Rs. 27350/- (In lacs) to DUSIB through different sanction orders after scrutiny of Planning Department and Finance Department. Finance Department accorded sanction with a condition that "The administrative department will lay down adequate control mechanism/checks for prevention and detection of errors and financial irregularities in the working/functioning of subordinate grantee institution for avoiling wasteful expenditure and loss of money.

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function.*

The steps initiated by the department for compliance of above condition may be elucidated to the audit.

In all the Grant-in-Aid sanction orders of Department a condition incorporated that the Grant-in-Aid shall be subject to detailed scrutiny by Directorate of internal Audit Govt. of Delhi.

It may clarified that whether the department has taken any initiative to audit the accounts of the Grantee institutions as per the above stated condition by the Directorate of Audit of Delhi Govt. if so related correspondence/file may be shown to the Audit.

Department ^{did} not responded to the above queries, hence it is assumed that the above conditions not implemented. Necessary measures may be initiated for compliance of the condition laid down by the Finance Department under intimation to the audit.

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~~PARAM-43~~ Param-43

Ref. audit Memo No. 26, Dated : 05/08/2013

~~Para No-09~~ Para-43

Sub: Non-Recovery of outstanding loan + Interest of Rs. 95320425228/-

Para-32

On test check of files related to loan to Jal Board it has been noticed that during the year 2012-2013 Rs. 100343.16 (Rs. in Lacs) loan given to the Delhi Jal Board without fulfilling the terms and condition laid down in the sanction order i.e. previous loan should be repay within 15 years and repayment become due on 1st Anniversary of a loan with 10.5% P.A. interest, but as per records this condition over looked while sanctioning the loan.

On further scrutiny it has been noticed that vide letter No. f.1(Misc.)/2011-12/Accounts/UD/PAO-VI/5293 dated 18/02/2013 PAO-VI intimated UD Department that Rs. 6813,26,53,18/- Principal amount of loan and Rs. 2718,77,72,120/- as interest is outstanding against Jal Board and UD Department on 21/03/2013 vide letter No. F.20/2012-13/UD/A/c/386 intimated the outstanding amount with a request to reply the same.

Efforts may be made to recover the outstanding amount with interest under intimation to Audit.

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PART II

CURRENT AUDIT REPORT

(2013-14 to 2015-16)

(Ref. Audit Memo No.2 dated: 13/10/2016)

PARA NO. 44
PARA 1 Pan 44

Sub: Short recovery of License Fee and water charges amounting to Rs. 4096/-.

The rates of License Fee has been revised w.e.f. 01.07.2013, Vide letter No. F.4(1)/Misc/PWD&H/A-II/2004/2749-2765 dated 10.03.14 issued by Govt. of NCT of Delhi, Deptt. Of Public Works & Housing During the course of test check of record, it has been noticed that recovery of license fee has been made at old rates and there was a short recovery of License fee and water charges in r/o of the following officials as per details mentioned below.

S.No	Name & Designation	Accomodat ion	Period	License fee/water charges recovered per month (in Rs.)	Revised license fee/water charges w.e.f. 01.07.2013 (in Rs.)	Difference to be recovered (in Rs.)
1.	Sh. J.D. Tandon, Despatch rider	174-B Timar Pur	07/13 to 02/14 (8 months)	205/nil	245/196	8x40=320 8x196=1568 Total=1888
2.	Sh. Rajinder Kumar, LDC	1199, Type-II Gulabi Bagh	07/13 to 02/14 (8 months)	205/nil	245/196	8x40=320 8x196=1568 Total=1888
3.	Sh. Amar Nath Rajak, Peon	918, Type-II Gulabi Bagh	07/13 to 02/14 (8 months)	205/nil	245/196	8x40=320
						RS-4096/-

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Department is advised to recover an amount of Rs. 4096/- from the concerned officer/official as mentioned above after due verification of records and deposited into govt. account under intimation to audit. Further Department is advised to calculate the amount before and after the audit period and recover the same, if any, from the concerned officials under intimation to audit. Other similar cases if any, may also be reviewed at your own level.

RAM-45
PARA 2
P-45

(Ref. Audit Memo No. 4 dated: 14/10/2016)

Sub :- Short recovery of DGEHS amount of Rs 6200/-.

class-33

The rate of DGEHS has been revised w.e.f. 01.08.2010, Vide letter No. F.25(iii)/DGEHS /140/DHS/09/44413-18 dated 20.08.2010 issued by Directorate of Health Services . During the course of test check of record, it has been noticed that there was a short recovery of contribution towards DGEHS in r/o of officer/ as per details mentioned below. Necessary recovery be made from the concerned officer under the intimation to audit.

Name & Designation	Grade Pay (Rs.)	Month/period of short recovery	DGEHS Deducted per month	Rate of DGEHS Subscription to be deducted	Difference to be recovered
Smt. Marinder Kaur, Steno	4600/-	03/14 to 07/14 (05 months)	Rs. 225/-	Rs.325/-	Rs. 500/- (5 x100)
Smt. Madhu Matti Gupta, Asstt.	4600/-	03/14 to 07/14 (05 months)	Rs. 225/-	Rs.325/-	Rs. 500/- (5 x100)
Sh. Bhupinder Singh, Asstt	4600/-	10/13 to 07/14 (10 months)	Rs. 225/-	Rs.325/-	Rs.1000/- (10 months x100)
Smt. Babita Sharma, Steno	4600/-	12/14 to 08/15 (09 months)	Rs. 225/-	Rs.325/-	Rs.900/- (09 months x100)
Sh. Mahender Pal, Steno	4600/-	10/14 to 06/15 (09 months)	Rs. 225/-	Rs.325/-	Rs.900/- (09 months x100)

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Sh. D.V. Sharma, HC	4600/-	03/13 to 10/13 (08 months)	Rs. 225/-	Rs.325/-	Rs.800/- (08months x100)
Sh. Akhlesh Kumar, Asstt.	4600/-	03/13 to 02/14 (12 months)	Rs. 225/-	Rs.325/-	Rs.1200/- (12 months x100)
Sh. Mahesh Anand Math Rol, UDC	4600/-	11/15 to 02/16 (04 months)	Rs. 225/-	Rs.325/-	Rs.400/- (09 months x100)
TOTAL					Rs. 6200/- (-) 2100 received. 3500 balance

Hence, the above said amount of Rs. 6200/- may be recovered from the concerned officials after due verification of records and deposited into government account. Further Department is advised to calculate the amount before and after the audit period and recover the same from the concerned officials under intimation to audit. Other similar cases if any, may also be reviewed at your own level.

PARA NO. 46
PARA 3
(Ref. Audit Memo No. 8 dated: 18/10/2016)

Sub. Recovery of Value Added Tax (TDS) amounting to Rs. 35431/-

As per section 36 A of Delhi value added tax (DVAT) act 2004, deduction of tax at source (TDS) on account of VAT liability on execution of works contract and its timely deposition in appropriate Government treasury by every person, including central/ state governments, union territory administrations, government Department including PWD, CPWD etc., Govt. undertaking, Govt. Authorities/ Boards, Local Bodies, railways, Cantonment Boards, Hospitals etc., who is responsible for making any payment to any contractor/ operator for execution of works contract. In case the amount of contract is more than 20000/- the contracts awarding Department or agencies (contractees) are also liable to deduct TDS at the prescribed rates while making payment to contractor as circulated vide Principal Secretary(Finance) circular no. F.3(10)/Fin(Rev-1)/2012-13/dsVI/49-56 dated 17.01.13. The rate amended by the Finance department from time to time is given below:

Signature

25/ 5310 (10) (11) (12)

Period	Rate of TDS from registered contractor	From registered contractor un
01.04.2005 to 31.01.2011	2%	2%
01.02.2011 to 15.01.2013	2%	4%
16.01.2013 on wards	4%	6%

The rate of TDS was revised @ 4% uniformly w.e.f. 16.01.13, for all type of contractors, vide circular no. F.3(10)/Fin(Rev-I)/2012-13/ds-VI/49-56 dt. 17.01.2013, issued by the Principal Secretary (Finance).

While test scrutiny of the bills/ vouchers it has been found that while making the payment for printing, repair & maintenance of machinery/ vehicles services the VAT-TDS has not been deducted by the department.

Sl.No	Name of the company	Nature of work	Bill No./date	Amount paid	Rate of VAT	VAT (Rs)
01	M/s. Smat Forms	printing	CB-256/07.07.15	410400	4%	16416
02	M/s. Shorya Kamal Associates	Repair of photocopier	CB-716/02.12.15	80790	4%	3232
03	M/s. Kashyap Automobiles	Repair of vehicle no. DL-3CBS-4545	CB-667/24.11.15	51157	4%	2046
04	Unique Xerox Services	Repair of photocopier	- 1037/22.03.16	49700	4%	1988
05	M/s. Kashyap Automobiles	Repair of vehicle no. DL-4FF-0001	CB-1076/30.03.16	42228	4%	1689
06	M/a. Competent Automobiles Ltd.	Repair of vehicle no. DL-8CCF-0007	CB-1015/17.03.16	39798	4%	1592

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07	M/s. Pran Motors workshop	Repair of vehile no. DL-6CJ-6371	CB-954/26.02.16	21797	4%	872
08	M/s. Pran Motors workshop	Repair of vehile no. DL-6CA-8591	CB-1001/10.03.16	30522	4%	1221
09	M/s. Pran Motors workshop	Repair of vehile no. DL-2FBS-0005	CB-936/22.02.16	35135	4%	1405
10	M/s. Kashyap Automobiles	Repair of vehicle no. DL-3CBS-4545	CB-815/11.01.16	43589	4%	1744
11	M/s. Galaxy Automobiles	Repair of vehicle no. DL-3CBS-4545	CB-610/04.11.15	31682	4%	1267
12	M/s. Pran Motors workshop	Repair of vehile no. DL-1CL-9090	CB-56/05.05.15	22022	4%	881
13	M/s. Rajiv Motors	Repair of vehile no. DL-1CL-9090	CB-56/05.05.15	26939	4%	1078
Total				885759	4%	35431

Department may please recover the VAT (TDS) amounting to Rs. 35431/- from contactors as mentioned above and deposit in Govt. account, Further department is requested to securitize other such type of the cases before and after the audit period also at department level.

[Signature]

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(Ref. Audit Memo No. 11 dated: 21/10/2016)

Sub: Outstanding contingent advance amounting to Rs. 285778/-.

As per list of outstanding advances provided to audit, it has been observed that following advance drawn for hiring of 2 Asstt. Programmer from NICSI for assistance in E-office is still outstanding as detailed below-

Sl.No.	Bill No.	Date	Purpose	Amount
1	ACB-1045	22.03.16	Hiring of 2 Asstt. Programmer for assistance in E-Office	285778/-
Total				285778/-

As per General Financial Rules, advances drawn from the Government Account must be got adjusted within a period of 30 days from the date of its drawl. Efforts should be made to adjust the outstanding advances at the earliest.

PARA 47

(Ref. Audit Memo No. 12 dated: 21/10/2016)

~~PARA 5~~

Sub: Outstanding Loan of Rs. 203860.75 lakh given to MCD.

As per information provided to audit, it has been observed that loan amounting to Rs. 430088.67 lakh was released to MCD under Plan and Non-plan Scheme for the period from 1996-97 to 2011-12. Out of Rs. 430088.67 lakh an amount of Rs. 226227.92 lakh was adjusted from Grant of BTA and an amount of Rs. 162916.04 lakh on account of interest on loan has also been adjusted. Balance amount of Rs. 203860.75 lakh towards loan and interest thereon is still recoverable from MCD.

Department is advised to take up the matter with the concerned P.A.O. to issue demand notice immediately to MCD for the repayment of huge amount of loans and interest thereon.

PARA 5

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PARA 6 (Ref. Audit Memo No. 1 dated: 07/10/2016 to 1(f) dated 17/10/2016)

Sub: Non-production of records.

Para 36

The following records have not been produced to the audit:

2010-12

1. Stock register and purchase files
2. Spouse information
3. Files related to construction of flats for EWS and commonwealth games, provision of essential services unauthorised colonies, beautification of entry points of Delhi and outsourcing of services of data entry operators.

2012-13 to 2015-16

1. LTC register.
2. List of unserviceable stores.
3. Spouse information
4. Property register.
5. Income tax calculation sheet along with Form 16.
6. Children education allowance register along with bills.
7. Electricity/Water/telephone register.
8. Long term advance register.
9. Contingent vouchers for the period 2013-14 to 2014-15.
10. Record of Loan given to local bodies along with register.
11. Record of grant-in-aid released to local bodies along with utilization certificates and register.
12. Detail of employees who were on any kind of leave for full calender month or more.
13. Liveries register, increment register and permanent advance register.
14. Log books.
15. Purchase file of stationery.
16. Certificate of loss of govt. property, suspended employees.
17. AG audit certificate, conveyance allowance/transport employees to physically handicapped.

S. Raj Puria
(Desh Raj Puria)
Inspecting Audit Officer
Audit Party No. V

PART-II

CURRENT AUDIT REPORT (2016-2017)

PARA No. 01:- Outstanding Contingent Advances

(Ref, Audit Memo No. 05 dated 01/02/2018)

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On scrutiny of Abstract Contingent Advance Register for the year 2016-17, it has been noticed that Contingent Advance amounting to Rs.66,648/- has not been settled till date. The detail of contingent advance is given as under:-

S.No.	Bill No.	Date	Purpose	Amount
1	ACB-825	06.01.2017	Advance payment to ICSIL for providing manpower in Swach Bharat Mission for 1-1/2 months	Rs.66,648/-

In addition to above, the following Abstract Contingent Advances are still outstanding since 2006-07 to 2015-16:-

S.No.	Bill No.	Year	Purpose	Amount
1	616	2006-07	Purchase of Laser Printer from NICSI	30,990/-
2	773	2006-07	Purchase of Computer from NICSI	2,25,631/-
3	1097	2006-07	Engagement of DEO & System Analyst	5,09,220/-
4	1106	2006-07	Purchase of Computer from NICSI	1,03,567/-
5	952	2009-10	Executive Engineer for refurbishing of charges of Pr. Secy office	5,68,846/-
6	298	2011-12	ICSIL	6,46,428/-
7	1045	2015-16	NICSI	2,85,778/-

Necessary steps may be taken to adjust the above referred outstanding Contingent Advances under intimation to audit.

PARA No. 02:- Recovery of Rs.124227/- due to wrong fixation of pay

(Ref, Audit Memo No. 07 dated 02/02/2018)

During test check of records related to fixation of pay of the employees consequent upon implementation of recommendations of 7th CPC, it has been noticed that pay in r/o following employees has not been fixed properly:-

S. No.	Name & Designation	Pay drawn in the pre-revised pay scale as on 01.01.2016			Pay as per 7 th CPC				
		Basic	Grade Pay	Total	Level	Col.5 x 2.57	Pay to be fixed	Pay Actually fixed	Excess Pay drawn
1)	Sh. Jagdish Prasad, UDC	10670	2800	13470	5	34617.9	34900	38100	3200
2)	Sh. Narender Singh, Driver	13680	4200	17880	6	45951.6	46200	47600	1400

The statement showing overpayment made to Sh.Jagdish Prasad, UDC amounting to Rs.84978/-(Rs.1010052 - Rs.925074) and Sh. Narender Singh, Driver amounting to Rs.39249/-(Rs.1412267 - Rs.1403118) due to wrong fixation of pay is given as below:-

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Jagdish Prasad, UDC

DUE					DRAWN				
Period	Basic	DA	HRA	Total	Period	Basic	DA	HRA	Total
01/2016	34900	--	--	34900	01/2016	38100	--	--	38100
02/2016	34900	--	--	34900	02/2016	38100	--	--	38100
03/2016	34900	--	--	34900	03/2016	38100	--	--	38100
04/2016	34900	--	--	34900	04/2016	38100	--	--	38100
05/2016	34900	--	--	34900	05/2016	38100	--	--	38100
06/2016	34900	--	--	34900	06/2016	38100	--	--	38100
07/2016	35900	718	--	36618	07/2016	39200	784	--	39984
08/2016	35900	718	--	36618	08/2016	39200	784	--	39984
09/2016	35900	718	--	36618	09/2016	39200	784	--	39984
10/2016	35900	718	--	36618	10/2016	39200	784	--	39984
11/2016	35900	718	--	36618	11/2016	39200	784	--	39984
12/2016	35900	718	--	36618	12/2016	39200	784	--	39984
01/2017	35900	1436	--	37336	01/2017	39200	1568	--	40768
02/2017	35900	1436	--	37336	02/2017	39200	1568	--	40768
03/2017	35900	1436	--	37336	03/2017	39200	1568	--	40768
04/2017	35900	1436	--	37336	04/2017	39200	1568	--	40768
05/2017	35900	1436	--	37336	05/2017	39200	1568	--	40768
06/2017	35900	1436	--	37336	06/2017	39200	1568	--	40768
07/2017	37000	1850	--	38850	07/2017	40400	2020	--	42420
08/2017	37000	1850	--	38850	08/2017	40400	2020	--	42420
09/2017	37000	1850	--	38850	09/2017	40400	2020	--	42420
10/2017	37000	1850	--	38850	10/2017	40400	2020	--	42420
11/2017	37000	1850	--	38850	11/2017	40400	2020	--	42420
12/2017	37000	1850	--	38850	12/2017	40400	2020	--	42420
01/2018	37000	1850	--	38850	01/2018	40400	2020	--	42420
TOTAL				925074	TOTAL				1010052

Difference Cover payment = 84978/-

Narender Singh, Driver

DUE					DRAWN				
Period	Basic	DA	HRA	Total	Period	Basic	DA	HRA	Total
01/2016	46200	--	4800	51000	01/2016	47600	--	4800	52400
02/2016	46200	--	4800	51000	02/2016	47600	--	4800	52400
03/2016	46200	--	4800	51000	03/2016	47600	--	4800	52400
04/2016	46200	--	4800	51000	04/2016	47600	--	4800	52400
05/2016	46200	--	4800	51000	05/2016	47600	--	4800	52400
06/2016	46200	--	4800	51000	06/2016	47600	--	4800	52400
07/2016	47600	952	5526	54078	07/2016	49000	980	5526	55506
08/2016	47600	952	5526	54078	08/2016	49000	980	5526	55506
09/2016	47600	952	5526	54078	09/2016	49000	980	5526	55506
10/2016	47600	952	5526	54078	10/2016	49000	980	5526	55506
11/2016	47600	952	5526	54078	11/2016	49000	980	5526	55506
12/2016	47600	952	5526	54078	12/2016	49000	980	5526	55506
01/2017	47600	1904	5526	55030	01/2017	49000	1960	5526	56486
02/2017	47600	1904	5526	55030	02/2017	49000	1960	5526	56486
03/2017	47600	1904	5526	55030	03/2017	49000	1960	5526	56486
04/2017	47600	1904	5526	55030	04/2017	49000	1960	5526	56486
05/2017	47600	1904	5526	55030	05/2017	49000	1960	5526	56486
06/2017	47600	1904	5526	55030	06/2017	49000	1960	5526	56486
07/2017	49000	2450	11760	63210	07/2017	50500	2525	12120	65145
08/2017	49000	2450	11760	63210	08/2017	50500	2525	12120	65145
09/2017	49000	2450	11760	63210	09/2017	50500	2525	12120	65145
10/2017	49000	2450	11760	63210	10/2017	50500	2525	12120	65145
11/2017	49000	2450	11760	63210	11/2017	50500	2525	12120	65145
12/2017	49000	2450	11760	63210	12/2017	50500	2525	12120	65145
01/2018	49000	2450	11760	63210	01/2018	50500	2525	12120	65145
TOTAL				1403118	TOTAL				1442367

Difference Cover payment = 39249/-

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Hence, the pay of the above officials should be re-fixed after due verification of records and excess amount paid to Sh. Jagdish Prasad, UDC amounting to Rs.84978/- and Sh. Narender Singh, Driver amounting to Rs.39249/- due to wrong fixation of pay to be recovered from the concerned officials and compliance shown to the next audit.

Para 3 : Non recovery of CGEIS contribution

(Ref, Audit Memo No. 06 dated 01/02/2018)

During test check of PBR for the audit period, it has been noticed that the CGEIS subscription in respect of following officials, recruited between September, 2016 to December, 2016, has not been deducted at the rate of Rs. 30/- per month, as per details given below:

S. No	Name & Designation	Period	Amount of CGEIS deducted (Rs.)	Amount required to be deducted (Rs.)	Amount short deducted (Rs.)
1	Sh. Gaurav Bhardwaj, LDC	Jan 2017 to January, 2018	NIL	390/-	390/-
2	Sh. Brahamanand, LDC	-do-	NIL	390/-	390/-
3	Sh. Pramod, LDC	-do-	NIL	390/-	390/-
4	Sh. Manish Nainwal, LDC	-do-	NIL	390/-	390/-
5	Sh. Sunil Kumar, LDC	-do-	NIL	390/-	390/-
6	Sh. Naveen, LDC	-do-	NIL	390/-	390/-
7	Sh. Mohit Sharma, LDC	-do-	NIL	390/-	390/-
8	Sh. Vipin Singh Dhami, LDC	-do-	NIL	390/-	390/-
9	Sh. Anil Kr. Rathi, LDC	-do-	NIL	390/-	390/-
10	Ms. Vandana, LDC	-do-	NIL	390/-	390/-
11	Ms. Shikha Sharma, LDC	-do-	NIL	390/-	390/-
12	Nishant Mishra, Stat. Asstt.	-do-	NIL	390/-	390/-
13	Ms. Shivani Jaiswal, Stat. Asstt.	-do-	NIL	390/-	390/-
14	Sh. Jogender, Steno	-do-	NIL	390/-	390/-
15	Ms. Prabha Rani, LDC	-do-	NIL	390/-	390/-

The necessary recovery of CGEIS may be made after due verification of facts and figure, and compliance shown to the next audit. All other similar cases may also be reviewed/examined and recovery, if any, may be made

PARA No. 04:- Non Production of Records.

- Page-38
- Record of loan given to different Agencies/ Local Bodies during the audit period 2016-17.
 - Record of Grant-in-Aid disbursed to Local Bodies during the audit period 2016-17.
 - Spouse Information.
 - Action Taken Report in respect of old outstanding Audit Paras.
 - Property Register.
 - Grant-in-Aid Register.
 - Loan Register.
 - GPF Advance/ Withdrawal Register.
 - Budget/Expenditure Register.

The above mentioned record may be produced before the next audit.

I.A.O. Audit Party No. VII

PART-III

TEST AUDIT NOTE

TAN No. 01:- **Benefit of deductions under Section 80C of IT Act without supporting documents.** (Ref, Audit Memo No. 03 dated 31/01/2018)

During test-check of Form-16 issued by the DDO, Urban Development Department for the Financial Year 2016-17, it has been noticed that benefits of deductions under Section 80C of the Income Tax Act, 1961 have been allowed to the employees, but no supporting documents related to the benefits allowed have been found attached with the Form-16. The detail of such cases is as under:-

S. No	Name & Designation (Sh./Smt./Ms.)	Shortcomings
1	Anupurna Jha, Assistant	No proof of LIC-83,332/-
2	Raja Ram Paharia, Peon	No proof of LIC-12010/-
3	Jitender, LDC	No proof of LIC-45,780/-
4	Ramu Yadav	No proof of LIV-10,000/-
5	Ramanuj Shukla, Asstt.	No proof of LIC-4237/-, HBA-67,251/- and Equishare- 24,000/-
6	Amit Kumar, Supdt.	No proof of LIC-70,112/- & PPF-25,000/-
7	Raj Verma, Steno	No proof of LIC-30,551/-, PPF-60,000/-

All other similar cases may be reviewed and necessary action may be taken to remove these irregularities and compliance be shown to the next audit.

TAN NO. 02: **Discrepancies in Cash Book.**

(Ref, Audit Memo No. 04 dated 31/01/2018)

During scrutiny of Receipt Book (T.R.5) and Cash Book for the year 2016-17, following discrepancies have been noticed:-

1. A cheque No.100612 dated 28.07.2016 amounting to Rs.24,119/- was received from Sh. Ramesh Negi, Pr. Secretary(UD) on account of recovery of interest on Computer Advance, vide Receipt No.4786 dated 28.07.2016, but the same has not been entered in the Cash Book.
2. An amount of Rs.930/- was received from All Branches of UD and Local Bodies on account of fees for RTI vide Receipt No.4806 dated 23.09.2016, but the same has not been entered in the Cash Book.

The department has replied that above discrepancies have occurred inadvertently but the above amount was deposited in the Govt. Account. The department is advised to be careful in future.

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TAN NO. 03:- Improper maintenance of Service Books

(Ref, Audit Memo No. 08 dated 02/02/2018)

During test check of Service Books of the Officers/officials, following irregularities have been noticed:

S.No.	Discrepancies/ Irregularities	Name & Designation
1.	Entry of Police Verification & Medical Fitness not found	Sh. Jyoti Prakash, UDC Sh. Raja Ram, Peon
2	Leave Account not signed/updated	Sh. N.V. Ravi Kumar Sh. Arjit Singh Sh. Manoj Singh
3	Pay fixation Order of 7 th CPC not available	Sh. Lal Chand, Peon Sh. Arjun Kumar, Driver Sh. Hari Singh Parewa, Driver
4	Service Verification entry not signed/ updated	Sh. Virender Pratap Singh Sh. Manoj Singh Sh. Lal Singh
5	Verification of Qualifying Service under Rule 32(1) of CCS(Pension) Rules not available	Sh. N.V.Ravi Kumar Ms. Pooja Rawat Sh. Arun Kumar, Driver Sh. Jagdish Prasad, Gr.III Sh. Narinder Singh, Driver Sh. Suresh Kumar, Driver Sh. Jyoti Prakash, Gr.III Sh. Jaya Kumar K, Gr.II

All other similar cases may be reviewed and necessary action may be taken to remove these irregularities and compliance be shown to the next audit.

PARA No. 04:- Non-surrendering of savings under various Heads.

(Ref, Audit Memo No. 09 dated 05/02/2018)

As per Rule 56(2) of the GFR, the savings as well as provisions that cannot be profitably utilized should be surrendered immediately they are foreseen without waiting till the end of the financial year. Scrutiny of reconciliation statements for the period 2016-17 of Urban Development Department reveals that huge balances are lying unutilized under various head of accounts at the end of financial years 2016-17 as detailed below:

Head of Account	Budget allotted	Expenditure up to March 2017	Savings	% of savings
M.H. '2052' 00 090 60 (Non-Plan)				
00 090 60 00 12 (FTE)	1,00,000	NIL	1,00,000	100%
M.H.-"3475" 00.108 97 (Non Plan)				
00 108 97 00 03 (OTA)	10,000	NIL	10,000	100%
00 108 97 00 11 (DTE)	10,000	NIL	10,000	100%
M.H.-"3475" 00.108 97 00 42(Plan)				
00 108 97 00 06	1,00,000	NIL	1,00,000	100%

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"2217"- 80 191 79- S (NON-PLAN)				
80 191 79 00 03 (OTA)	10,000	NIL	10,000	100%
80 191 79 00 11 (DTE)	50,000	NIL	50,000	100%
MH-"2217"- 80 191 79- UBS (PLAN)				
80 191 79 00 03 (OTA)	10,000	NIL	10,000	100%

From the above, it has been observed that the department has not prepared the budget estimate as per requirement. Moreover, the department has neither utilized the budget nor surrendered the entire savings. Department is advised to remain careful in future and should prepare realistic budget.

TAN No. 05:- Irregularities in the maintenance of Stock Register.
(Ref, Audit Memo No. 10 dated 05/02/2018)

As per Rule 192 (1) of G.F.R- Physical verification of fixed assets the inventory for fixed assets shall ordinarily be maintained at site. Fixed assets should be verified at least once in a year and the outcome of the verification recorded in the corresponding register. Discrepancies if any, shall be investigated and brought to account. But it has been found that no physical verification of consumable & Non-consumable stock of UD department has been done during the audit period 2016-17.

The above irregularities may be removed and compliance be shown to the next audit.

TAN No. 06:- Cash Security deposit/Fidelity Bond of Cashier.
(Ref, Audit Memo No. 11 dated 06/02/2018)

As per Rule 275 of G.F.R., every government servant who actually handles cash shall require to furnish Security/Fidelity Bond for such amount and in such form as Central Government, or an administrator may prescribed and to execute a Security/Fidelity bond. As per rule 275 (3) of GFR- in cases where the said security is furnished in the form of cash, the security bond should be executed in Form GFR-30, and , in case where the said security is furnished in the form of fidelity bond, the security bond should be in form GFR-31.

But during the course of audit of the Urban Development Deptt., it was found that the cashier who was entrusted with the custody of cash has not furnished the security bond should be as required under GFR.

H.O.O may get the security bond executed by the cashier immediately to safeguard the Govt. money under intimation to the audit.

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I.A.O., Audit Party No. VII

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PART - II

CURRENT AUDIT REPORT

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PART-II

CURRENT AUDIT REPORT (2017-18 to 2019-20)

PARA No.01- Outstanding Contingent Advances amounting to Rs.91, 36,702/-

(Ref: Audit Memo No. 03 Dated: 22/05/2020)

During the test check of Abstract Contingent Advance Register maintained by the Urban Development Department, Govt. of NCT of Delhi, Delhi Sectt., I P Estate, Delhi for the year 2017-18 to 2019-20, it has been noticed that Contingent Advance amounting to Rs.91,36,702/- (Rs. Ninety One Lakh Thirty Six Thousand Seven Hundred Two Only) have not been settled till date. The detail of Contingent Advance is as under:-

For the year 2017-18

S.No.	Bill No.	Dated	Agency	Purpose	Amount (In Rs.)
1	ACB-041	27/04/2017	M/s ICSIL	Advance payment of 1 ½ month wages	14,202/-
2	ACB-766	02/01/2018	M/s GSDS	Providing of maps of 895 colonies	35,00,000/-
				Total	35,14,202/-

For the year 2018-19

S.No.	Bill No.	Dated	Agency	Purpose	Amount (In Rs.)
1	ACB-610	05/12/2018	M/s DTTDC	Advance payment for Calendar and Diary for the year 2019	87,250/-
					87,250/-

For the year 2019-20

S.No.	Bill No.	Dated	Agency/Employee Name	Purpose	Amount (In Rs.)
1	ACB-178	03/07/2019	Sh. A R Talwade, JAS	Training Programme of IAS Officers	3,75,000/-
2	ACB-549	24/12/2019	M/s DTTDC	Advance payment for Calendar, Diary and Notebook for the year 2020	87,250/-
3	ACB-632	18/02/2020	IIM Ahmedabad	Counselling Fees	50,73,000/-
					55,35,250/-

DDO may take necessary action to settle the above advances at the earliest under intimation to audit.

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PARA No.02- Outstanding TA/LTC Advances amounting to Rs.2,21,717/-.

(Ref: Audit Memo No. 04 Dated: 22/05/2020)

During the test check of TA / LTC Advance Register maintained by the Urban Development Department, Govt. of NCT of Delhi, Delhi Sectt., I P Estate, Delhi for the year 2017-18 to 2019-20, it has been noticed that TA / LTC Advance amounting to Rs.2,21,717/- (Rs. Two Lakh Twenty One Thousand Seven Hundred Seventeen Only) have not been settled till date. The detail of TA/LTC Advances is as under:-

For the year 2017-18

S.No.	Bill No.	Dated	Name of Employee	Block year	Amount (In Rs.)
1	ALTC-689	29/11/2017	Smt. Lakshmi Krishnan, Dy. Secy.	2014-17	50,000/-
				Total	50,000/-

For the year 2019-20

S.No.	Bill No.	Dated	Name of Employee	Block year	Amount (In Rs.)
1	TA Adv-300	13/09/2019	Sh. A R Talwade, JAS	NA	1,35,117/-
2	TA Adv-535	17/12/2019	Sh. Rajiv Yeduvanshi, Dy. Secy.	NA	36,600/-
				Total	1,717,17/-

DDO may take necessary action to settle the above advances at the earliest under intimation to audit.

PARA No.03- Short Recovery of License Fee amounting to Rs. 9720/-.

(Ref: Audit Memo No. 05 Dated: 27/05/2020)

During the test-check of Pay Bill Register, it has been noticed that the following Officers/officials are having Govt. Accommodation. The License Fee should be deducted as per the orders of Dte. Of Estate/PWD, Govt. of NCT of Delhi. As per PWD order No.F.4(1)/Misc/PWD&H/A-II/2004/P.F/2388-2400 dated 15/02/2018, the License Fee was revised w.e.f. July 2017. But in the following cases the new rates have not been implemented w.e.f. 01/07/2017 and for the period from 01/07/2017 to 31/03/2020, the license fee has been recovered either less or no recovery has been made:-

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	Divya	LDC	Type -I (Gulabi Bagh)	150	135	11/19 to 05/20	07X15= 105	00	105/-
12	Jagdish Prasad	UDC	Type -II (Gulabi Bagh)	310	245	07/17 to 05/20	35X65= 2275	00	2275/-
								Total	9720/-

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para settled in no fault dept of 9/1/20

DDO may take necessary action to recover an amount of Rs.9720/- (Rs. Nine thousand Seven Hundred Twenty Only) from the concerned officers/Officials after due verification of figure and facts. Other similar cases, if any, may also be reviewed accordingly under intimation to audit.

PARA NO.04 :- Overpayment of Pay & Allowances amounting to Rs.22020/- due to remaining on Child Care Leave for more than 365 days.

(Ref: Audit Memo No. 06 Dated: 27/05/2020)

As per provisions of Child Care Leave rules (Rule 43 and their notification dated 11.12.2018), Child Care Leave may be granted at 100% of the Leave Salary for the first 365 days and 80% of the leave salary for the next 365 days.

On the scrutiny of Service Book / Leave account in r/o Mrs. Neelam Verma, Statistical Assistant, it has been noticed that 100% salary has been paid to her for the Child Care Leave period beyond 365 days. The details are as under:-

Name & Designation	Period of CCL beyond 365 days	Salary per month (Basic+DA)	100% salary for the CCL Period	80% salary for the CCL Period	Over payment
Smt. Neelam Verma, Statistical Assistant	26.08.2019 to 31.08.2019 (06 days)	Rs.64,584/-	Rs.12,500/-	Rs.10,000/-	Rs.2,500/-
	01.09.2019 to 13.09.2019 (13 days)	Rs.64,584/-	Rs.27,986/-	Rs.22,389/-	Rs.5,597/-
	24.02.2020 to 29.02.2020 (06 days)	Rs.64,584/-	Rs.13,362/-	Rs.10,690/-	Rs.2,672/-
	01.03.2020 to 27.03.2020 (27 days)	Rs.64,584/-	Rs.56,251/-	Rs. 45,000/-	Rs.11,251/-
Total					Rs.22,020/-

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para settled in no fault dept of 9/1/20

DDO may take necessary action to recover an amount of Rs. 22,020/- (Rs. Twenty Two Thousand Twenty Only) from Mrs. Neelam Verma, Statistical Assistant after due verification of facts and figures. Other similar cases may also be reviewed accordingly under intimation to audit.

381C 10

PARA NO.05 (a) : Overpayment of house rent allowance amounting to Rs. 17520/-

(Ref: Audit Memo No. 07 Dated: 28/05/2020)

During the audit, it has been observed from the P.B.R. (2052) for the year 2018-19 that a Govt, accommodation flat no. 179, B block, Timar pur, Delhi has been allotted to Ms. Shivani Jaiswal, S.A. w.e.f. 10/04/2018 but the department has paid her house rent allowance for the m/o May-2018 and June-2018 amounting to Rs. 17520 (8760+8760) which is irregular and needs to be recovered.

D.D.O. may take necessary action to recover an amount of Rs. 17520/- (Rs. Seventeen thousand five hundred & twenty) from Ms. Shivani Jaiswal, S.A. after due verification, under intimation to audit.

para added - verified & PBM SS/12/6/20
[Signature]

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12/6/20

(B) : Overpayment of HRA amounting to Rs.9325/- to Sh. Sumit Kumar, Statistical Assistant for the period 30.05.2018 to 30.06.2018.

(Ref: Audit Memo No. 07(b) Dated: 01/06/2020)

During the audit, it has been noticed from the Income Tax record of Sh. Sumit Kumar, Statistical Assistant that as per Occupation Report, he occupied the Government Residence No. 28-F, IInd Floor, DA Flats, Hari Nagar, New Delhi w.e.f. 30.05.2018.

But, on scrutiny of P.B.R., it has been noticed that HRA amounting to Rs.9325/- (Rs. Nine thousand three hundred twenty five) for the period 30.05.2018 to 30.06.2018 has been wrongly paid to Sh. Sumit Kumar whereas he had already occupied the Delhi Government Flat w.e.f. 30.05.2018.

The detail of additional HRA paid to Sh. Sumit Kumar is as under:-

S.No.	Period	Actual HRA Paid	HRA to be paid	Overpayment
1	30.05.2018 to 31.05.2018	Rs.8,760/-	Rs.8,195/-	Rs. 565/-
2	01.06.2018 to 30.06.2018	Rs.8,760/-	NIL	Rs.8,760/-
			Total	Rs.9,325/-

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12/6/20

DDO may take necessary action to recover an amount of Rs.9325/- (Rs. Nine Thousand Three Hundred Twenty Five Only) from Sh. Sumit Kumar, Statistical Assistant after due verification under intimation to audit.

para added in view of reply of dept:-
& P BSS dt 12/6/20
[Signature]

371C 2

PARA NO. 06: Excess Payment of Pay Arrear amounting to Rs.37,125/- due to wrong calculation in due drawn statement.

(Ref: Audit Memo No. 08 Dated: 29/05/2020)

During the test check of Pay Arrear Bill in respect of following Project Officers, it has been noticed that due to wrong preparation of Due Drawn Statement i.e. payment of HRA at new rate of VIIth CPC w.e.f. 01/01/2016, due amount wrong shown, amount of arrear paid for full month instead of broken period of month, due to which an overpayment of Rs.37,125/- has been made to the concerned officers. The total amount of Pay Arrear has been recalculated as detailed below as per Annexures enclosed.

S.No.	Name of Officer, Designation	Period	Bill No. / Dated	Amount already paid (In Rs.)	Amount to be paid (In Rs.)	Overpayment (In Rs.)	Remarks
1	Sadhna Rai, Project Officer	29.09.12 to 31.07.18	333 / 13.08.2018	391843	372479	19364 ✓	Annexure 'A' SB 12/18/18
2	R. Ranga Rajan, Project Officer	12.12.11 to 31.01.18	325 / 10.08.2018	307733	296898	10835	Annexure 'B' SB 12/18/18
3	Minz Pancratus, Project Officer	06.08.11 to 28.02.18	326 / 10.08.2018	321467	314541	6926	Annexure 'C' SB 12/18/18
					Total	37125	

para settled. view of rate of dep't ✓

DDO may take necessary action to recover an amount of Rs.37,125/- (Rs. Thirty Seven Thousand One Hundred Twenty Five Only) from the above mentioned Officers after due verification of facts and figures. Other similar cases may also be reviewed accordingly under intimation to audit.

PARA NO. 07: Difference in expenditure statement & Utilization Certificate in r/o D.S.I.I.D.C Ltd.

(Ref: Audit Memo No. 10 Dated: 01/06/2020)

From the file No. 872/DS/UC/UD/2018, it has been observed that D.S.I.I.D.C. Ltd has sent a letter No. DSIIDC/Works/UC-funds/2018-19 dated 2.5.2018 regarding submission of Utilization Certificate of funds received for development works in unauthorized colonies. A statement showing year wise funds received and expenditure from 1998-99 to 2017-18 and the Utilization Certificate have also been attached with the letter. According to Utilization Certificate for the year 2017-18, an amount of Rs.34481.75 Lakhs were opening unspent balance, Rs. 24900 lakhs fund received during the year and Rs.25282.60 Lakhs expenditure of the year and Rs.34099.15 lakhs closing unspent balance for the year 2017-18.

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The department of DSIIDC Ltd. has further sent a letter No. DSIIDC/SE(UC)/2018-19/05 dated 17.01.2019 regarding expenditure during the financial year 2018-19. In the letter, department has again attached a list of funds received and expenditure from 1998-99 to 2018-19. In the list of expenditure, department has shown Rs.28263.14 lakhs expenditure for the year 2017-18 whereas in the previous statement expenditure has been shown Rs. 25282.60 lakhs, thus a difference of Rs.2980.54 lakhs has been shown by the department. Similarly, in the year 2015-16, an amount of Rs.5379.00 lakhs has been shown as expenditure in the previous statement but Rs.4720.90 lakh has been shown in the later statement. So, there is a difference of Rs.658.10 lakh in expenditure for the year 2015-16.

Department may take necessary action to reconcile the actual expenditure incurred by the department under intimation to audit.

PARA NO. 08: Salary paid to outsourced staff Class-IV/Peon hired from M/s S.N. Enterprises.

(Ref: Audit Memo No. 11 Dated: 01/06/2020)

A file No. F.1(49)/ADLB/2017 regarding salary of outsourced staff Class-IV/Peon working in Local Bodies produced before audit. In the file, salary to hired Class-IV (7 number) has been paid from July 2017 to December 2018. Following irregularities have been noticed:-

1. Work has been awarded to M/s S.N. Enterprises for providing 7 Class-IV/Peon for the period of one year i.e. 01.07.2017 to 30.06.2018 and extended one year in terms the services found satisfactory vide Letter No.2(67)/ADLB/2013/4932 dated 04.07.2017. The work was awarded up to 30.06.2018 but the department has released payment up to December 2018 without extending the contract and approval of the competent authority.

2 The firm has not charged G.S.T. from July 2017 to September 2018 from the department but in the bills for the m/o October 2018, November 2018 and December 2018 they had charged GST @ 18% as detailed below:-

S.No.	Months	Amount of bill (In Rs.)	GST @ 18% (In Rs.)	Total (In Rs.)
1	October 2018	1,25,147.29/-	22,526.52/-	1,47,673.81/-
2	November 2018	1,26,640.29/-	22,795.26/-	1,49,435.55/-
3	December 2018	1,27,268.41/-	22,908.32/-	1,50,176.73/-
		Total	68,230.10/-	

The department has released the above amount of G.S.T.

The reasons for payment beyond June 2018 to the firm without extending the contract and charging the G.S.T. in the m/o October 2018 to December 2018 by the firm amounting to Rs.68,230.10/- be explained to audit.

35/12 7

PARA NO. 09: Overpayment of Travelling Allowance amounting to Rs.4,188/-.

(Ref: Audit Memo No. 12 Dated: 02/06/2020)

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 2 Kilometers and Rs.8/- thereafter for each kilometer.

During the audit, it has been observed from the bill No.TA-429 dated 18/09/2018 that department has reimbursed the T.A. to Sh. Partap Singh Rawat, A.S.O. for Rs.7280/- and Sh. Sandeep Malik, A.S.O. for R.2492/- @ Rs.14/- per KM whereas both the officials have performed journey by their own car. The details are as under:

S.No.	Name of Official	Designation	Distance covered (In KM)	Amount paid @ Rs.14/- per KM	Amount payable @ Rs.8/- per KM	Overpayment
1	Sh. Partap Singh Rawat	A.S.O.	520	Rs.7,280/-	Rs.4,160/-	Rs.3,120/-
2	Sh. Sandeep Malik	A.S.O.	178	Rs.2,492/-	Rs.1,424/-	Rs.1,068/-
					Total	Rs.4,188/-

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DDO may take necessary action to recover an amount of Rs.4188/- (Rs. Four Thousand One Hundred Eighty Eight Only) from the above officials after due verification. Other similar cases may also be reviewed accordingly under intimation to audit.

PARA NO. 10: Short Deduction of DGEHS Subscription amounting to Rs.4,900/-

(Ref: Audit Memo No. 13 Dated: 01/06/2020)

As per DGEHS Rules, if there is any change in DGEHS Contribution by virtue of Promotion/grant of NFSG and change in Grade Pay, the change in contribution is payable from the date of issue of the order.

A. During the audit, it has been observed that Sh. Ganesh Singh Rawat, Dy. Director (Planning/Stat.) Group 'A' Gazetted in the pay Level-11 of the pay matrix has been promoted to the post of Joint Director (Planning/Stat.) Group-'A' Gazetted in the pay Level 12 of Pay Matrix vide order No.23/2018 dated 18.10.2018. The rate of DGEHS contribution in level-12 and above is Rs.1,000/- per month. But the department has deducted DGEHS subscription @ Rs.650/- per month up to February 2019. The Short deduction of Rs.1,400/- may be recovered from the concerned officer under intimation to audit.

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B. It has been noticed from the PBR (2217) that DGEHS subscription has not been deducted in the salary of Sh. Naveen Kumar, UDC for the m/o November 2018 and December 2018. The amount of Rs.500/- may also be recovered from Sh. Naveen Kumar, UDC under intimation to audit.

C. It has also been noticed from the PBR (3475) that Sh. Tukan Das, Driver who was under suspension w.e.f. 20.09.2014 has been revoked w.e.f. 31.05.2018. Department has released his salary from June 2018 but the DGEHS subscription has been deducted from his salary at the rate of Rs.125/- per month instead of Rs.250/- per month as the rates of DGEHS Subscription were revised from Rs.125/- per month to Rs.250/- per month w.e.f. February 2017. Short recovery of Rs.3000/- for the period from June 2018 to May 2020 at the rate of Rs.125/- per month may also be recovered from Sh. Tukan Das, Driver under intimation to audit.

PARA NO. 11: Overpayment of Salary amounting to Rs.61404/- to Sh. R.Ranga Rajan, Project Officer.

(Ref: Audit Memo No. 14 Dated: 02/06/2020)

During the audit, it has been noticed from the personal file of Sh. R. Ranga Rajan, Project Officer that he has applied for 35 days H.P.L. from 15.02.2020 to 20.03.2020 for looking after his daughter during Board Examinations. The Competent Authority has sanctioned his leave on 19.02.2020 in the file but the necessary entries have not been recorded in Service Book of Sh. R. Ranga Rajan, Project Officer.

From the P.B.R., it has been observed that the department has paid full salary (Rs.90300/- + Rs.15351/-) for the leave period instead of half salary. The details are as under:

S.No.	Name of Officer / Designation	Nature & Period of Leave	Rate of Basic Pay + DA on full salary	Rate of Half Salary	Overpayment
1	Sh. R Ranga Rajan, Project Officer	Half Pay Leave 15.02.20 to 29.02.20	Rs. 54,647/-	Rs.27,324/-	Rs.27323/-
		Half Pay Leave 01.03.20 to 20.03.20	Rs.68,162/-	Rs. 34081/-	Rs. 34081/-
				Total	Rs.61,404/-

DDO may take necessary action to recover an amount of Rs.61,404/- (Rs. Sixty One Thousand Four Hundred Four Only) from Sh. R. Ranga Rajan, Project Officer after due verification under intimation to audit.

PARA NO. 12: Recovery of transport allowance amounting to Rs.35,056/-.

(Ref: Audit Memo No. 17 Dated: 03/06/2020)

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, it 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.

The details are as under:-

S.NO.	Name of official	Period of absence.	Nature of Leave	Period for which TA paid	Amount of Recovery
1	Ms. Divya, Junior Assistant	05.09.18 to 03.03.19	Maternity Leave	10/18 to 11/18	1472x2=2944
				Total	Rs.2,944/-
2	Ms. Shivani Jaiswal, Statistical Assistant	03.10.18 to 31.03.19	Maternity Leave	11/18 to 01/19	3924X3=11772
		01.04.19 to 22.04.19 & 23.04.19 to 22.10.19	Commuted Leave / Child Care Leave	04/19 to 05/19	4032X2=8064
				Total	Rs.19,836/-
3	Sh. Devender Singh, Steno Gr-II	22.10.19 to 19.12.19	Commuted Leave	11/19	4212 X 1=4212
				Total	Rs.4,212/-
4	Sh. P Ranga Rajan, Project Officer	30.05.19 to 02.07.19	EL/Commuted Leave	06/19	8064X1=8064
				Total	Rs.8,064/-
				G. Total	Rs.35056/-

DDO may take necessary action to recover an amount of Rs.35,056/- from above mentioned Officers/ Official after due verification. Other similar cases may also be reviewed accordingly under intimation to Audit.

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Audit Party No.1

IAO
Audit Party No.01

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PART-III
TEST AUDIT NOTES

TAN NO.01 Improper maintenance of Pay Bill Registers.

(Ref: Audit Memo No. 02 Dated: 22/05/2020)

During the test check of the PBRs maintained by the **Urban Development Department, Govt. of NCT of Delhi, Delhi Sectt., I P Estate, Delhi** for the Audit period 2017-18 to 2019-20, following irregularities have been noticed in the P.B.R.s:-

1. The mandatory page counting certificate has not countersigned by the DDO in the PBR's on the first page
2. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR not found completely filled in the PBR's. Apart from name, other important details like pay (Basic + Grade Pay) / Pay Matrix Level, details of loan /advances/ refunds, installment Number, PAN Number, Details of Govt. Accommodation etc. were also not found completely filled.
3. Monthly entries of Pay and allowances entered in the PBRs have not been signed by DDO.
4. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc. Also information about the employees who have been transferred out of the unit have not been recorded in the PBR and if recorded, not signed by the Competent Authority. Copy of LPC is also required to be appended with the respective page in the PBR.
5. In some of the PBRs for the audit period, it was found that GAR-18 - Abstract of Pay bill are not properly maintained.
6. Several cutting/over-writing made in the PBR which is required to be attested by the DDO concerned. Use of white fluid is not allowed in the PBR.
7. Some miscellaneous recoveries mentioned in the P.B.R, but the details of recoveries not mentioned in the P.B.R.
8. Total of all column of Pay & Allowances not recorded in the P.B.R. for the purpose of Tax Calculation.

Elucidate reasons for the above. Further, rectifications of the above irregularities may be made and shown to audit.

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TAN NO.02 Discrepancies in maintenance of Service Books.

(Ref: Audit Memo No. 09 Dated: 29/05/2020)

Supplementary Rules 196, 197, 199 and 202, provides the procedure to be followed, while maintaining the service record of a Government servant.

On the test check of the service books provided by the department, the following discrepancies were noticed:- .

1. As per SR 202, the Service Book is required to be shown to the official every year and his/her signature obtained in token of his perusal. But the same was not found in most of the cases.
2. The particulars of each government servant at the first page of service book should be re-attested after every five years with dated signature by the HOO. But the same was not complied with.
3. Verification and communication of qualifying service after 25 years (now after 18 years.) of service or 5 years before retirement - As per Rule 32 of CCS (Pension) Rules, on completion of 25 years (now after 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. But it has been observed that in most of the cases, the above instructions have not been followed by the department.
4. Date of birth of the following official has not written in words in the service book.
 - (a) Ms. Sadhna Rai, Project officer
 - (b) Sh Nishant Mishra, S.A.
 - (c) Sh Amit Kumar, S.O.
 - (d) Ms. Shivani Jaiswal, S.A.
5. Entry of Aadhar number has not been made in the service book of the officers/ officials as per the instructions circulated by the Pr. Secretary (Finance) Finance department, Govt. of N.C.T. of Delhi.
6. Service has not verified after 14/12/2016 in r/o Sh. Anuj Kumar, L.D.C.
7. Ist page i.e. Bio data of the official has not attested by competent authority in r/o Sh. Anuj Kumar, L.D.C.
8. As per order No. F2(1004)/UD/Admn./2017/5890 dated 22/11/2019 nine days Earned leave from 09/12/2019 to 17/12/2019 has sanctioned to Sh. Amit Kumar, S.O. and as per order no. F 324(126)/90/UBS/5663-64 dated 14/04/2017 eighteen days earned leave from 23/10/2017 to 09/11/2017 has sanctioned to Sh. Kalu Ram verma, Driver but the same have not deducted in their leave account of service book.
9. Ms. Divya, L.D.C. has joined her duty as a fresh recruitment w.e.f.06/06/2014 and deptt. has credited 2 days earned leave in her leave account for the m/o June 2014, which is not

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- admissible under the leave rules. The same may be deducted in her leave account. Other similar cases may also be reviewed accordingly.
10. Photograph has not been pasted on 1st page of service book of Ms. Meena Arora, Sr. P.A.
11. Entry reg. grant of increment not recorded in service book of Sh. Amit Kumar, S.O. after 01/07/2017.

Needful may be done and compliance be shown to audit.

TAN NO 03: Log Book.

(Ref: Audit Memo No. 15 Dated: 03/06/2020)

During the audit, following Log Books of Vehicles have been produced to audit:-

S.No.	Vehicle No.	Period
1	DL8CAP0002	16.10.2018 To 20.09.2019
2	DL6CJ6371	03.10.2018 To 20.03.2020
3	DL7CAT0009	03.07.2018 To 20.03.2020

After scrutiny of Log Book, following short comings have been noticed:-

1. No page numbering has been done in the Log Book.
2. No page counting certificate has been recorded under proper attestation in the Log Book.
3. Entries in Petrol account not attested by competent authority.
4. Signature of driver not recorded in Log Book.
5. Kilometer covered has not been mentioned in Log Book.
6. Initials of Officer In-charge of vehicle have not been obtained in Log Book.
7. Detail of place visited has not been mentioned in Log Book of Vehicle No DL6CJ6371 on 21.02.2019. The vehicle was used 36 K.M. on that day.
8. Average of vehicle has not been calculated at the end of each month.
9. Log book of Vehicle No. DL8CAP0002 not found completed from 20.08.2019 to 20.09.2019.

Needful may be done and compliance be shown to audit.



29/6

TAN NO. 04: Non Deposition / Non-revalidation of Performance Security amounting to Rs.19550/-.

(Ref: Audit Memo No. 16 Dated: 03/06/2020)

Department of Urban Development, GNCTD has hired a vehicle from M/s Dechen Kundan Marketing & Management through GeM. A letter No. FCT/UD/493/Hiring of Vehicle/2016/2675 dated 12.06.2019 sent to the firm for submission of the Performance Guarantee from any Nationalized Bank.

The firm has submitted Performance Security amounting to Rs.19,550/- in the form of Bank Draft No. 163428 dated 01.06.2019 of Bank of India. The validity of bank draft was three months from the date of issue but the department has not deposited the bank draft in Government Account or revalidates the same from the bank.

The bank draft in original is lying in the file till date which is now invalid. Department may take necessary action to get the bank draft revalidates from the concerned bank under intimation to audit.

TAN NO. 05: Non-consumable Stock Register.

During the audit, following shortcomings have been noticed in the Non-Consumable Stock Register:-

1. Page counting certificate under proper attestation has not been recorded in the Stock Register.
2. Some non-consumable items have shown issued and their balance shown 'Nil'. Department is advised to maintain a placement register and restore the balances in Stock Register.
3. As per G.F.R., Physical Verification of stores required once in a year but the department has not conducted Physical Verification of Store during the period from April 2017 to March 2020. Department is advised to conduct Physical Verification of Store as per guidelines of GFR and compliance be shown to audit.


AAO


IAO
Audit Party No 1

Annexure 'A'

Due - Drawn Statement in r/o Sadhna Rai, Project Officer
From the period of 29.09.2012 to 31.07.2018

MONTH	DUE			DRAWN			DIFFERENCE			TOTAL
	BP	DA	HRA	BP	DA	HRA	BP	DA	HRA	
Sep-12	1863	1341	559	1757	1265	527	106	76	32	214
Oct-12	27950	20124	8385	26360	18979	7908	1590	1145	477	3212
Nov-12	27950	20124	8385	26360	18979	7908	1590	1145	477	3212
Dec-12	27950	20124	8385	26360	18979	7908	1590	1145	477	3212
Jan-13	27950	22360	8385	26360	21088	7908	1590	1272	477	3339
Feb-13	27950	22360	8385	26360	21088	7908	1590	1272	477	3339
Mar-13	27950	22360	8385	26360	21088	7908	1590	1272	477	3339
Apr-13	27950	22360	8385	26360	21088	7908	1590	1272	477	3339
May-13	27950	22360	8385	26360	21088	7908	1590	1272	477	3339
Jun-13	27950	22360	8385	26360	21088	7908	1590	1272	477	3339
Aug-13	28790	25911	8637	27150	24435	8145	1640	1476	492	3608
Sep-13	28790	25911	8637	27150	24435	8145	1640	1476	492	3608
Oct-13	28790	25911	8637	27150	24435	8145	1640	1476	492	3608
Nov-13	28790	25911	8637	27150	24435	8145	1640	1476	492	3608
Dec-13	28790	25911	8637	27150	24435	8145	1640	1476	492	3608
Jan-14	28790	28790	8637	27150	27150	8145	1640	1640	492	3772
Feb-14	28790	28790	8637	27150	27150	8145	1640	1640	492	3772
Mar-14	28790	28790	8637	27150	27150	8145	1640	1640	492	3772
Apr-14	28790	28790	8637	27150	27150	8145	1640	1640	492	3772
May-14	28790	28790	8637	27150	27150	8145	1640	1640	492	3772
Jun-14	28790	28790	8637	27150	27150	8145	1640	1640	492	3772
Aug-14	29660	31736	8898	27970	29928	8391	1690	1808	507	4005
Sep-14	29660	31736	8898	27970	29928	8391	1690	1808	507	4005
Oct-14	29660	31736	8898	27970	29928	8391	1690	1808	507	4005
Nov-14	29660	31736	8898	27970	29928	8391	1690	1808	507	4005
Dec-14	29660	31736	8898	27970	29928	8391	1690	1808	507	4005
Jan-15	29660	33516	8898	27970	31606	8391	1690	1910	507	4107
Feb-15	29660	33516	8898	27970	31606	8391	1690	1910	507	4107

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MONTH	DUE			DRAWN			DIFFERENCE					
	BP	DA	HRA	TOTAL	BP	DA	HRA	TOTAL	BP	DA	HRA	TOTAL
Mar-15	29660	33516	8898	72074	27970	31606	8391	67967	1690	1910	507	4107
Apr-15	29660	33516	8898	72074	27970	31606	8391	67967	1690	1910	507	4107
May-15	29660	33516	8898	72074	27970	31606	8391	67967	1690	1910	507	4107
Jun-15	29660	33516	8898	72074	27970	31606	8391	67967	1690	1910	507	4107
	30550	36355	9165	76070	28810	34284	8643	71737	1740	2071	522	4333
Aug-15	30550	36355	9165	76070	28810	34284	8643	71737	1740	2071	522	4333
Sep-15	30550	36355	9165	76070	28810	34284	8643	71737	1740	2071	522	4333
Oct-15	30550	36355	9165	76070	28810	34284	8643	71737	1740	2071	522	4333
Nov-15	30550	36355	9165	76070	28810	34284	8643	71737	1740	2071	522	4333
Dec-15	30550	36355	9165	76070	28810	34284	8643	71737	1740	2071	522	4333
Jan-16	80200	0	9165	89365	74300	0	8643	82943	5900	0	522	6422
Feb-16	80200	0	9165	89365	74300	0	8643	82943	5900	0	522	6422
Mar-16	80200	0	9165	89365	74300	0	8643	82943	5900	0	522	6422
Apr-16	80200	0	9165	89365	74300	0	8643	82943	5900	0	522	6422
May-16	80200	0	9165	89365	74300	0	8643	82943	5900	0	522	6422
Jun-16	80200	0	9165	89365	74300	0	8643	82943	5900	0	522	6422
	82600	1652	9441	93693	76500	1530	8904	86934	6100	122	537	6759
Aug-16	82600	1652	9441	93693	76500	1530	8904	86934	6100	122	537	6759
Sep-16	82600	1652	9441	93693	76500	1530	8904	86934	6100	122	537	6759
Oct-16	82600	1652	9441	93693	76500	1530	8904	86934	6100	122	537	6759
Nov-16	82600	1652	9441	93693	76500	1530	8904	86934	6100	122	537	6759
Dec-16	82600	1652	9441	93693	76500	1530	8904	86934	6100	122	537	6759
Jan-17	82600	3304	9441	95345	76500	3060	8904	88464	6100	244	537	6881
Feb-17	82600	3304	9441	95345	76500	3060	8904	88464	6100	244	537	6881
Mar-17	82600	3304	9441	95345	76500	3060	8904	88464	6100	244	537	6881
Apr-17	82600	3304	9441	95345	76500	3060	8904	88464	6100	244	537	6881
May-17	82600	3304	9441	95345	76500	3060	8904	88464	6100	244	537	6881
Jun-17	82600	3304	9441	95345	76500	3060	8904	88464	6100	244	537	6881
	82600	4130	19824	106554	76500	3825	18360	98685	6100	305	1464	7869
Aug-17	82600	4130	19824	106554	76500	3825	18360	98685	6100	305	1464	7869
Sep-17	82600	4130	19824	106554	76500	3825	18360	98685	6100	305	1464	7869
Oct-17	82600	4130	19824	106554	76500	3825	18360	98685	6100	305	1464	7869

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MONTH	DUE				DRAWN				DIFFERENCE			
	BP	DA	HRA	TOTAL	BP	DA	HRA	TOTAL	BP	DA	HRA	TOTAL
Nov-17	82600	4130	19824	106554	76500	3825	18360	98685	6100	305	1464	7869
Dec-17	82600	4130	19824	106554	76500	3825	18360	98685	6100	305	1464	7869
Jan-18	82600	5782	19824	108206	76500	5355	18360	100215	6100	427	1464	7869
Feb-18	82600	5782	19824	108206	76500	5355	18360	100215	6100	427	1464	7991
Mar-18	82600	5782	19824	108206	76500	5355	18360	100215	6100	427	1464	7991
Apr-18	82600	5782	19824	108206	76500	5355	18360	100215	6100	427	1464	7991
May-18	82600	5782	19824	108206	76500	5355	18360	100215	6100	427	1464	7991
Jun-18	82600	5782	19824	108206	76500	5355	18360	100215	6100	427	1464	7991
Jul-18	82600	7434	19824	109858	76500	6885	18360	101745	6100	427	1464	7991
TOTAL	3684313	1230363	767428	5682104	3431597	1158653	719375	5309625	252716	71710	48053	372479

Annexure 'B'

Due - Drawn Statement in r/o R. Ranga Rajan, Project Officer
From the period of 12-12-2011 to 31-01-2018

MONTH	DUE				DRAWN				DIFFERENCE			
	BP	DA	HRA	TOTAL	BP	DA	HRA	TOTAL	BP	DA	HRA	TOTAL
Dec-11	17845	10350	5354	33549	16819	9755	5046	31620	1026	595	308	1929
Jan-12	27660	17979	8298	53937	26070	16946	7821	50837	1590	1033	477	3100
Feb-12	27660	17979	8298	53937	26070	16946	7821	50837	1590	1033	477	3100
Mar-12	27660	17979	8298	53937	26070	16946	7821	50837	1590	1033	477	3100
Apr-12	27660	17979	8298	53937	26070	16946	7821	50837	1590	1033	477	3100
May-12	27660	17979	8298	53937	26070	16946	7821	50837	1590	1033	477	3100
Jun-12	27660	17979	8298	53937	26070	16946	7821	50837	1590	1033	477	3100
Jul-12	28490	20513	8547	57550	26860	19339	8058	54257	1630	1174	489	3293
Aug-12	28490	20513	8547	57550	26860	19339	8058	54257	1630	1174	489	3293
Sep-12	28490	20513	8547	57550	26860	19339	8058	54257	1630	1174	489	3293
Oct-12	28490	20513	8547	57550	26860	19339	8058	54257	1630	1174	489	3293
Nov-12	28490	20513	8547	57550	26860	19339	8058	54257	1630	1174	489	3293
Dec-12	28490	20513	8547	57550	26860	19339	8058	54257	1630	1174	489	3293
Jan-13	28490	22792	8547	59829	26860	21488	8058	56406	1630	1304	489	3423
Feb-13	28490	22792	8547	59829	26860	21488	8058	56406	1630	1304	489	3423
Mar-13	28490	22792	8547	59829	26860	21488	8058	56406	1630	1304	489	3423
Apr-13	28490	22792	8547	59829	26860	21488	8058	56406	1630	1304	489	3423
May-13	28490	22792	8547	59829	26860	21488	8058	56406	1630	1304	489	3423
Jun-13	28490	22792	8547	59829	26860	21488	8058	56406	1630	1304	489	3423
Jul-13	29350	26415	8805	64570	27670	24903	8301	60874	1680	1512	504	3696
Aug-13	29350	26415	8805	64570	27670	24903	8301	60874	1680	1512	504	3696
Sep-13	29350	26415	8805	64570	27670	24903	8301	60874	1680	1512	504	3696
Oct-13	29350	26415	8805	64570	27670	24903	8301	60874	1680	1512	504	3696
Nov-13	29350	26415	8805	64570	27670	24903	8301	60874	1680	1512	504	3696
Dec-13	29350	26415	8805	64570	27670	24903	8301	60874	1680	1512	504	3696
Jan-14	29350	29350	8805	67505	27670	27670	8301	63641	1680	1680	504	3864
Feb-14	29350	29350	8805	67505	27670	27670	8301	63641	1680	1680	504	3864
Mar-14	29350	29350	8805	67505	27670	27670	8301	63641	1680	1680	504	3864
Apr-14	29350	29350	8805	67505	27670	27670	8301	63641	1680	1680	504	3864
May-14	29350	29350	8805	67505	27670	27670	8301	63641	1680	1680	504	3864

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MONTH	DUE				DRAWN				DIFFERENCE			
	BP	DA	HRA	TOTAL	BP	DA	HRA	TOTAL	BP	DA	HRA	TOTAL
	29350	29350	8805	67505	27670	27670	8301	63641	1680	1680	504	3864
30230	32346	9069	71645	28500	30495	8550	67545	1730	1851	519	4100	
30230	32346	9069	71645	28500	30495	8550	67545	1730	1851	519	4100	
30230	32346	9069	71645	28500	30495	8550	67545	1730	1851	519	4100	
30230	32346	9069	71645	28500	30495	8550	67545	1730	1851	519	4100	
30230	32346	9069	71645	28500	30495	8550	67545	1730	1851	519	4100	
30230	34160	9069	73459	28500	32205	8550	69255	1730	1955	519	4204	
30230	34160	9069	73459	28500	32205	8550	69255	1730	1955	519	4204	
30230	34160	9069	73459	28500	32205	8550	69255	1730	1955	519	4204	
30230	34160	9069	73459	28500	32205	8550	69255	1730	1955	519	4204	
30230	34160	9069	73459	28500	32205	8550	69255	1730	1955	519	4204	
31140	37057	9342	77539	29360	34938	8808	73106	1780	2119	534	4433	
31140	37057	9342	77539	29360	34938	8808	73106	1780	2119	534	4433	
31140	37057	9342	77539	29360	34938	8808	73106	1780	2119	534	4433	
31140	37057	9342	77539	29360	34938	8808	73106	1780	2119	534	4433	
31140	37057	9342	77539	29360	34938	8808	73106	1780	2119	534	4433	
80200	0	9342	89542	76500	0	8808	85308	3700	0	534	4234	
80200	0	9342	89542	76500	0	8808	85308	3700	0	534	4234	
80200	0	9342	89542	76500	0	8808	85308	3700	0	534	4234	
80200	0	9342	89542	76500	0	8808	85308	3700	0	534	4234	
80200	0	9342	89542	76500	0	8808	85308	3700	0	534	4234	
82600	1652	9624	93876	78800	1576	9072	89448	3800	76	552	4428	
82600	1652	9624	93876	78800	1576	9072	89448	3800	76	552	4428	
82600	1652	9624	93876	78800	1576	9072	89448	3800	76	552	4428	
82600	1652	9624	93876	78800	1576	9072	89448	3800	76	552	4428	
82600	1652	9624	93876	78800	1576	9072	89448	3800	76	552	4428	
82600	1652	9624	93876	78800	1576	9072	89448	3800	76	552	4428	
82600	3304	9624	95528	78800	3152	9072	91024	3800	152	552	4504	

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MONTH	DUE				DRAWN				DIFFERENCE			
	BP	DA	HRA	TOTAL	BP	DA	HRA	TOTAL	BP	DA	HRA	TOTAL
Feb-17	82600	3304	9624	95528	78800	3152	9072	91024	3800	152	552	4504
Mar-17	82600	3304	9624	95528	78800	3152	9072	91024	3800	152	552	4504
Apr-17	82600	3304	9624	95528	78800	3152	9072	91024	3800	152	552	4504
May-17	82600	3304	9624	95528	78800	3152	9072	91024	3800	152	552	4504
Jun-17	82600	3304	9624	95528	78800	3152	9072	91024	3800	152	552	4504
	85100	4255	20424	109779	81200	4060	19488	104748	3900	195	936	5031
Aug-17	85100	4255	20424	109779	81200	4060	19488	104748	3900	195	936	5031
Sep-17	85100	4255	20424	109779	81200	4060	19488	104748	3900	195	936	5031
Oct-17	85100	4255	20424	109779	81200	4060	19488	104748	3900	195	936	5031
Nov-17	85100	4255	20424	109779	81200	4060	19488	104748	3900	195	936	5031
Dec-17	85100	4255	20424	109779	81200	4060	19488	104748	3900	195	936	5031
Jan-18	85100	5957	20424	111481	81200	5684	19488	106372	3900	273	936	5109
TOTAL	3495585	1395245	742754	5633584	3318759	1316071	701856	5336686	176826	79174	40898	296898

Annexure 'C'

Due - Drawn Statement in r/o Minz Pacratius, Project Officer
From the period of 06.08.2011 to 28.02.2018

MONTH	DUE				DRAWN				DIFFERENCE			
	BP	DA	HRA	TOTAL	BP	DA	HRA	TOTAL	BP	DA	HRA	TOTAL
Aug-11	23199	13455	6960	43614	21865	12882	6560	41107	1334	773	400	2507
Sep-11	27660	16043	8298	52001	26070	15121	7821	49012	1590	922	477	2989
Oct-11	27660	16043	8298	52001	26070	15121	7821	49012	1590	922	477	2989
Nov-11	27660	16043	8298	52001	26070	15121	7821	49012	1590	922	477	2989
Dec-11	27660	16043	8298	52001	26070	15121	7821	49012	1590	922	477	2989
Jan-12	27660	17979	8298	53937	26070	16946	7821	50837	1590	1033	477	3100
Feb-12	27660	17979	8298	53937	26070	16946	7821	50837	1590	1033	477	3100
Mar-12	27660	17979	8298	53937	26070	16946	7821	50837	1590	1033	477	3100
Apr-12	27660	17979	8298	53937	26070	16946	7821	50837	1590	1033	477	3100
May-12	27660	17979	8298	53937	26070	16946	7821	50837	1590	1033	477	3100
Jun-12	27660	17979	8298	53937	26070	16946	7821	50837	1590	1033	477	3100
	28490	20513	8547	57550	26860	19339	8058	54257	1630	1174	489	3293
Aug-12	28490	20513	8547	57550	26860	19339	8058	54257	1630	1174	489	3293
Sep-12	28490	20513	8547	57550	26860	19339	8058	54257	1630	1174	489	3293
Oct-12	28490	20513	8547	57550	26860	19339	8058	54257	1630	1174	489	3293
Nov-12	28490	20513	8547	57550	26860	19339	8058	54257	1630	1174	489	3293
Dec-12	28490	20513	8547	57550	26860	19339	8058	54257	1630	1174	489	3293
Jan-13	28490	22792	8547	59829	26860	21488	8058	56406	1630	1304	489	3423
Feb-13	28490	22792	8547	59829	26860	21488	8058	56406	1630	1304	489	3423
Mar-13	28490	22792	8547	59829	26860	21488	8058	56406	1630	1304	489	3423
Apr-13	28490	22792	8547	59829	26860	21488	8058	56406	1630	1304	489	3423
May-13	28490	22792	8547	59829	26860	21488	8058	56406	1630	1304	489	3423
Jun-13	28490	22792	8547	59829	26860	21488	8058	56406	1630	1304	489	3423
	29350	26415	8805	64570	27670	24903	8301	60874	1680	1512	504	3696
Aug-13	29350	26415	8805	64570	27670	24903	8301	60874	1680	1512	504	3696
Sep-13	29350	26415	8805	64570	27670	24903	8301	60874	1680	1512	504	3696
Oct-13	29350	26415	8805	64570	27670	24903	8301	60874	1680	1512	504	3696
Nov-13	29350	26415	8805	64570	27670	24903	8301	60874	1680	1512	504	3696
Dec-13	29350	26415	8805	64570	27670	24903	8301	60874	1680	1512	504	3696
Jan-14	29350	29350	8805	67505	27670	27670	8301	63641	1680	1680	504	3864

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MONTH	DUE				DRAWN				DIFFERENCE			
	BP	DA	HRA	TOTAL	BP	DA	HRA	TOTAL	BP	DA	HRA	TOTAL
Feb-14	29350	29350	8805	67505	27670	27670	8301	63641	1680	1680	504	3864
Mar-14	29350	29350	8805	67505	27670	27670	8301	63641	1680	1680	504	3864
Apr-14	29350	29350	8805	67505	27670	27670	8301	63641	1680	1680	504	3864
May-14	29350	29350	8805	67505	27670	27670	8301	63641	1680	1680	504	3864
Jun-14	29350	29350	8805	67505	27670	27670	8301	63641	1680	1680	504	3864
	30230	32346	9069	71645	28500	30495	8550	67545	1730	1851	519	4100
Aug-14	30230	32346	9069	71645	28500	30495	8550	67545	1730	1851	519	4100
Sep-14	30230	32346	9069	71645	28500	30495	8550	67545	1730	1851	519	4100
Oct-14	30230	32346	9069	71645	28500	30495	8550	67545	1730	1851	519	4100
Nov-14	30230	32346	9069	71645	28500	30495	8550	67545	1730	1851	519	4100
Dec-14	30230	32346	9069	73459	28500	32205	8550	69255	1730	1955	519	4204
Jan-15	30230	34160	9069	73459	28500	32205	8550	69255	1730	1955	519	4204
Feb-15	30230	34160	9069	73459	28500	32205	8550	69255	1730	1955	519	4204
Mar-15	30230	34160	9069	73459	28500	32205	8550	69255	1730	1955	519	4204
Apr-15	30230	34160	9069	73459	28500	32205	8550	69255	1730	1955	519	4204
May-15	30230	34160	9069	73459	28500	32205	8550	69255	1730	1955	519	4204
Jun-15	30230	34160	9069	73459	28500	32205	8550	69255	1730	1955	519	4204
	31140	37057	9342	77539	29360	34938	8808	73106	1780	2119	534	4433
Aug-15	31140	37057	9342	77539	29360	34938	8808	73106	1780	2119	534	4433
Sep-15	31140	37057	9342	77539	29360	34938	8808	73106	1780	2119	534	4433
Oct-15	31140	37057	9342	77539	29360	34938	8808	73106	1780	2119	534	4433
Nov-15	31140	37057	9342	77539	29360	34938	8808	73106	1780	2119	534	4433
Dec-15	31140	37057	9342	77539	29360	34938	8808	73106	1780	2119	534	4433
Jan-16	80200	0	9342	89542	76500	0	8808	85308	3700	0	534	4234
Feb-16	80200	0	9342	89542	76500	0	8808	85308	3700	0	534	4234
Mar-16	80200	0	9342	89542	76500	0	8808	85308	3700	0	534	4234
Apr-16	80200	0	9342	89542	76500	0	8808	85308	3700	0	534	4234
May-16	80200	0	9342	89542	76500	0	8808	85308	3700	0	534	4234
Jun-16	80200	0	9342	89542	76500	0	8808	85308	3700	0	534	4234
	82600	1652	9624	93876	78800	1576	9072	89448	3800	76	552	4428
Aug-16	82600	1652	9624	93876	78800	1576	9072	89448	3800	76	552	4428
Sep-16	82600	1652	9624	93876	78800	1576	9072	89448	3800	76	552	4428

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MONTH	DUE			DRAWN			DIFFERENCE					
	BP	DA	HRA	TOTAL	BP	DA	HRA	TOTAL	BP	DA	HRA	TOTAL
Oct-16	82600	1652	9624	93876	78800	1576	9072	89448	3800	76	552	4428
Nov-16	82600	1652	9624	93876	78800	1576	9072	89448	3800	76	552	4428
Dec-16	82600	1652	9624	93876	78800	1576	9072	89448	3800	76	552	4428
Jan-17	82600	3304	9624	95528	78800	3152	9072	91024	3800	152	552	4504
Feb-17	82600	3304	9624	95528	78800	3152	9072	91024	3800	152	552	4504
Mar-17	82600	3304	9624	95528	78800	3152	9072	91024	3800	152	552	4504
Apr-17	82600	3304	9624	95528	78800	3152	9072	91024	3800	152	552	4504
May-17	82600	3304	9624	95528	78800	3152	9072	91024	3800	152	552	4504
Jun-17	82600	3304	9624	95528	78800	3152	9072	91024	3800	152	552	4504
	85100	4255	20424	109779	81200	4060	19488	104748	3900	195	936	5031
Aug-17	85100	4255	20424	109779	81200	4060	19488	104748	3900	195	936	5031
Sep-17	85100	4255	20424	109779	81200	4060	19488	104748	3900	195	936	5031
Oct-17	85100	4255	20424	109779	81200	4060	19488	104748	3900	195	936	5031
Nov-17	85100	4255	20424	109779	81200	4060	19488	104748	3900	195	936	5031
Dec-17	85100	4255	20424	109779	81200	4060	19488	104748	3900	195	936	5031
Jan-18	85100	5957	20424	111481	81200	5684	19488	106372	3900	273	936	5109
Feb-18	85100	5957	20424	111481	81200	5684	19488	106372	3900	273	936	5109
TOTAL	3696679	1468479	797976	5963134	3509285	1385166	754142	5648593	187394	83313	43834	314541

PART - II

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CURRENT AUDIT REPORT (2020-2022)

CURRENT AUDIT REPORT (2020-2022)PARA 01 *kd P-133-147*

(Observation Memo no. 11 Dated : 02.09.2022)

Subject :- Diversion of Funds of Rs. 2939.08 crore (loan Rs. 1868.06 crore +GIA Rs. 1071.02) by DJB in violation of Terms and Conditions

Delhi Jal Board, formed in 1998, is under the administrative control of Deptt of Urban Development, GNCTD. The Deptt of UD provides Grant in aid under Major Head 2215 and Loan under Major Head 6215 and 7615 to Delhi Jal Board to execute various schemes for providing basic amenities of clean water and efficient sewage system to citizens of Delhi under various schemes.

As per Terms and conditions of Grant in Aid given to DJB, clause 1 states "No diversion of funds from one scheme to another may be made without the approval of Govt of NCT of Delhi."

As per reconciliation statement of March 2021, the fund released to DJB in the financial year 2020-21 is as under :-

	Rs in Lakh	
2215 Grant in aid	117957	Rs. 188957 Lakh (1889.57 crore)
Subsidy	71000	
6215 Loans for schemes	223943	Rs. 223943 lakh (2239.43 crore)
7615 Loan to DJB for ways and means support	90000	Rs. 90000 lakh (Rs. 900 crore)
Total	502900	

File / record related to utilization of grant of 2021-22 and loan and ways and means given to DJB and its Utilization has not been provided to audit.

While in the proposal for the second instalment of Grant in aid to be given for the year 2021-22 at 22/N of the file it has been noticed in para 74 that ".... An amount of Rs. 107102.42 lakh are still unspent. Hence, this deptt vide letter dated 5.10.2021 has sought clarification from DJB. DJB vide letter dated 14.10.2021 has submitted clarification which was not found satisfactory. Hence , 2nd instalment was kept on hold..."

DJB in its reply letter dated 14.10.2021 had informed that ".. expenditure incurred upto August 2021, Rs. 103454.00 lakh has been incurred on account of salary, pension, power and other O&M whereas the revenue receipt from all sources is Rs. 62058.00 lakh only." Further, DJB informed that "...but as per DJB record, Rs. 108631.20 lakh as loan and Rs. 107102.42 lakh as GIA is unspent, i.e. Rs. 2157.34 crore (Rs. 215733.62 lakh) total lying unspent. It was further informed that they have "... diverted the fund from capital fund for essential payment i.e. salary, power, pension, tanker and other O&M payments. "There was no option to make essential payment from available funds of the capital work in absence of revenue receipts."

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As per note 146-148/N at (38/N) The DJB has not provided the satisfactory clarification of unspent amount of Rs. 107102.42 lakh despite various letters from Deptt of UD dated 5.10.21(34/C), 9.2.2022(103/C), 11.3.2022(118/C).

However, in its reply dated 11.3.2022 (119/C) DJB stated as follows : "The unspent balance of Rs. 2939.08 crore (loan Rs. 1868.06 crore +GIA Rs. 1071.02) is only in books as it was received from schemes whereas it has already been spent against the deficit caused due to various amnesty schemes of wavier of water charges and late payment charges (LPSC) etc. amounting to Rs. 30206.67 crore . Therefore nothing is pending."

Therefore, at the time of grant of final instalment vide note 42/N to -44/N the unspent amount of Rs. 107112.42 lakh has been adjusted by the Deptt at the time of grant of final instalment of GIA of 2021-22, but at the same time it has been observed by Finance Deptt vide para 186 at 44/N "The clarification given by DJB regarding unspent utilised against various amnesty schemes of waiver of water charges & LPSC is not justified as it is not financially prudent and at the most be treated as maladjustment. The DJB needs to take corrective steps in this regard please."

In view of above, the department was asked to provide the detail of schemes viz amnesty scheme of waiver of water charge and late payment charges etc. where unspent balance has been spent alongwith the scheme-wise detail of Rs. 2939.08 crore (loan Rs. 1868.06 crore +GIA Rs. 1071.02 crore).

Further the department was asked to provide the detail of adequate control mechanism/checks for prevention and detection of errors and financial irregularities in the working/functioning of the subordinate /grantee institution for avoiding wasteful expenditure laid down and applied by the deptt under clause 12 and 13 of Terms and Conditions and findings / reports of periodical appraisal of the performance of the grantee institution made under Clause 9 of the Terms & Conditions be provided alongwith action taken as observed at para 176 of 44/N to regularise the same from the government in r/o above diversion of funds as observed at para 176 of 44/N.

The status with regard to utilization and unspent balance in r/o grant and loans given during the financial year 2021-22 to DJB as on date also was asked to be provided by the department .

But the Department failed to provide the requisite information as asked by the audit.

In view of above, Urban Development Department may take necessary steps to update their records after reconciliation of GIA and loans with DJB under intimation to audit. Necessary steps be taken to regularize the irregular expenditure as pointed out by F.D. from the Government.

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PARA 02**(Observation Memo No.03 Dated: 26.08.2022)**

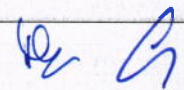
PNO- 20-107 2109

Sub: Short Recovery of Licence fee amounting to Rs. 21540/-

As per Govt. of NCT of Delhi letter No.F.4(1)/Misc/PWD& H/A-II/2004/PF/10039-51 dated 16.07.2018, the rates of license fee of the Delhi Govt. residential accommodation has been revised w.e.f. 01.07.2017. Further, in pursuance of Dte. Of Estates OM No. 1811/2/2015-PI-III dated 29.06.2020 and as per public works department, the License Fee rates have again been revised w.e.f. 01.07.2020 vide Public Works Department & Housing order No.F.4(1)/Misc/PWD&H/A-II/Part.file/8494-8588 dated 08.10.2020

However, during the test-check of Pay Bill Register, it has come to notice that following officials are having Govt. Accommodation and the license fee has not been recovered from them as per revised rates for the period detailed below:-

S. No	Name of official & Designation	Type of Qtr.	License fee enhanced (In Rs.)	Deducted License fee (In Rs.)	Diff. (In Rs.)	Period	Amount of Recovery (In Rs)
1.	Shri Sandeep Malik, Assistant	II	370	310	60	7/20 to 8/22 (26 months)	60X26=1560/-
2.	Shri Pratap Singh Rawat, ASO	III	560	470	90	7/20 to 8/22 (26 months)	90X26=2340
3.	Shri Sumit Kumar, Stat. Asstt.	III	560	470	90	7/20 to 8/22 (26 months)	90X26=2340
4.	Shri Nishant Mishra, Stat. Asstt.	II	370	310	60	7/20 to 3/22 (21 months)	60X21=1260/- (paid up to 31.03.2022. Tfd. To Chief Electoral Office.)
5.	Smt. Shivani Jaiswal, , Stat. Asstt.	II	370	310	60	7/20 to 8/22 (26 months)	60X26=1560/-
6.	Shri Tarun Sharma, Stenographer	II	370	310	60	7/20 to 2/22 (20 months)	60X20=1200/-



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7.	Shri Viplava Sharma, Stenographer	II	370	310	60	7/20 to 9/21 (15 months)	60X15=900/-
8.	Shri Niraj Kumar ,UDC	II	370	310	60	7/20 to 11/21 (17 months)	60X17=1020/-
9.	Ms. Divya, LDC	II	370	310	60	7/20 to 8/22 (26 months)	60X26=1560/-
10	Shri Deepak Kumar, LDC	II	370	310	60	8/20 to 10/21 (15 months)	60X15=900/-
11	Shsri Vipin Singh Dhami, LDC	I	180	150	30	7/20 to 8/22 (26 months)	30X26=780
12	Shri Mohan Singh Meena, LDC	II	370	310	60	11/20 to 9/21 (11 months)	60X11=660/-
13	Shri Hari Singh Parewa, Driver	II	370	310	60	7/20 to 8/22 (26 months)	60X26=1560/-
15	Shri Suresh Kumar , Driver	II	370	310	60	7/20 to 8/22 (26 months)	60X26=1560/-
16	Smt. Sarla Devi, Peon	II	370	310	60	7/20 to 8/22 (26 months)	60X26=1560/-
17	Shri Sonu, Peon	I	180	150	30	7/20 to 8/22 (26 months)	30X26=780
						Total	21,540/-

DDO may take necessary action to recover an amount of Rs**21,540/-** from the concerned employees after due verification of facts & figure. Other similar cases may also be taken into account for similar action at your own level under intimation

PARA 03

(Observation Memo no. 07 Dated : 30.8.2022)

PNO- 118-123

Subject :- Recovery of outstanding dues from DJB to the tune of Rs. 7344819.13 lakh

As per the statement issued alongwith PAO VI letter dated 17.7.2021 from PAO VI to Deptt of UD, in r/o reconciliation of loan and interest thereupon released to DJB upto 2021-22, the outstanding loan and interest thereupon to be recovered from Delhi Jab Board is as under :-

Name of agency	Principal due as on 3/21 (Rs. In Lacs)	Loan disbursed in 2021-22 (Rs. In Lacs)	Total principal outstanding (Rs. In Lacs)	Interest on Principal due as on 3/21 (Rs. In Lacs)	Total amount outstanding (Rs. In Lacs)	
Delhi Jal Board	3261194.53	192774	3453968.53	3890850.60	7344819.13	

The Department was asked to provide reason for huge outstanding and efforts made by Deptt to recover the same in time from DJB, reason of non payment of dues in time by DJB, alongwith the latest statement issued by PAO VI, (reconciled by deptt with its record and DJB) and related file / record related of issuance and utilization of loan in the year 2021-22 but department failed to provide the same.

Further, information and record regarding outstanding loan as sought vide record memo no. 8 dated 24.8.2022 was not provided to audit.

The necessary efforts be made to recover the outstanding amount up to date under intimation to audit.

PARA 04

(Observation Memo No.09 Dated: 31.08.2022)

P 108, 128-132
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Subject: Over payment of Transport Allowance of Rs.14,364 /-

As per FRSR, employees who are absent from duty for a full calendar month due to leave/training/tour/absent will not be entitled for transport allowance for that calendar month.

As per the information provided in the reply to record memo and check of PBR as provided by the Department, it is observed that following officials have not attended the office for full calendar month but were paid Transport Allowance, as per details given below:-

SNo	Name of the Official & Designation.	Period	Kind of Leave	Month of absence for which TA not admissible	TA Drawn	TA Recovered	Over Payment/ TA to be recovered
1.	Arun Kumar, ASO	05.12.2021 to 04.02.2022	Half Pay Leave	January 2022	4824/-	Nil	4824/-
2.	Sarla Devi, Peon	16.10.2021 to 17.12.2021	Earned Leave	November 2021	4716/-	Nil	4716/-

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3.	Kamlesh Kaur, Peon	21.02.2022 to 15.04.2022	Commuted Leave	March 2022	4824/-	Nil	4824/-
		Total					Rs.14,364/-
							-

Overpayment of Rs.14,364/- may be recovered from the employees after due verification of record and paid into Govt. Account under intimation to the Audit. Other similar cases may also be reviewed accordingly under intimation to audit.

PARA 05

(Observation Memo No.10 Dated: 31.08.2022) R.No. 108, 128-132

Subject: Recovery of Rs. 64675/- due to excess payment made during HPL availed.

As per FRSR-Part III Leave Rules Central Civil Services (Leave) Rules 1972, Rule 40. Leave Salary (1) Except as provided in sub-rule (7), a Government servant who proceeds on earned leave is entitled to leave salary equal to the pay drawn immediately before proceeding on earned leave. NOTE :- In respect of any period spent on foreign service out of India, the pay which the Government servant would have drawn if on duty in India but for foreign service out of India shall be substituted for the pay actually drawn while calculating leave salary. (3) **A Government servant on half pay leave or leave not due is entitled to leave salary equal to half the amount specified in sub-rule (1).** A member of the Service on half pay leave or leave not due is entitled to leave salary equal to half the amount specified in sub-rule (1).

However, on test check of records and the information provided by the Department, it has been observed that following employee has availed Half pay leave but has been paid full salary leading to excess payment as per detail given under :-

Name & Designation	Period of Half Pay Leave	No. of Days	Basic Pay + DA	Pay paid during corresponding period	Amount to be recovered
Arun Kumar, ASO	05.12.2021 to 31.12.2021	27	47600+14756 DA @ 31%	58333	27155
	01.01.2022 to 31.01.2022	31	49000+16660 DA @ 34%	65660	32830
	01.04.2022 to 04.02.2022	04	49000+16660 DA @ 34%	9380	4690
		62		133373	64675

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DDO may take necessary action to recover an amount of Rs.64675/- from the above mentioned Official after due verification of facts and figures. Other similar cases may also be reviewed accordingly under intimation to audit.

Para No. 6
(Observation Memo No.08 Dated: 30.08.2022)

P-124-127
~~P-108, 128-132~~

Sub: Overpayment of Bonus – recovery of Rs. 3454/--

As Per Master Manual for DDOs and Head of Offices – Part – I, Bonus is admissible to all non - Gazetted employees (including non – Gazetted Group ‘B’ employees) without any pay limit. An Employee should have been in service on the last day of the relevant financial year, i.e 31st March and should have rendered at least six months of continuous service during the relevant financial year. In the case of retirement / death during the year, pro rata ad hoc Bonus admissible, if a minimum service of six months is put in during the year. Fraction of a month after minimum six months to be rounded to the nearest month.

During scrutiny of PBR, it has been observed that aforesaid rule is not followed and the department has made overpayment of bonus to the following official as per details given below: -

Sl. No.	Name of employee	Date of Joining as per information provided	Actual Period Attended	Bonus Due	Bonus Paid by Deptt.	Recovery of overpayment to be made
1	Shri Nitin Rana, Head Clerk	17.09.2020	6 months 14 days rounded off to 6 months	R3454/-	6908 for F.Y. -2020-2021	Rs3454/-
Total						Rs. 3454/-

DDO may take necessary action to recover an amount of Rs.3454/./- from the concerned employees after due verification of facts & figure. Other similar cases may also be taken into account for similar action at your own level under intimation

Para No. 07
(Observation Memo NO. 05 Dated :- 26.08.2022)

PNO. 215-235

Subject :- Detail of Missing Challans, corresponding challans of TR-5 and related record

1. During test check of challan file and other related record as provided, it has been found that as per the challan file for 2020-21, there are 22 challans in total issued for deposit

of receipts. However, the following challans have not been found in the file as per detail given below

Challan no.	F Y	Remarks
3	2020-21	Whether deposit made against these challans or challans cancelled, the status may please be provided alongwith office copy of the challan
11		
15		
16		
19		
20	2021-22	Whether deposit made against these challans or challans cancelled, the status may please be provided alongwith office copy of the challan

- Further, challan in respect of deposit of a DD no. 476406 dated 19.12.2020 for Rs 330/- against RTI receipts have not been found in the file. The office copy of the challans may please be provided to audit at the earliest. Challan in respect of deposit of a DD no. 480009 dated 25.9.2021 for Rs 460/- against RTI receipts have not been found in the file. The office copy of the challans may please be provided to audit at the earliest.
- The challan against following TR5 are not found in the challan file for 2020-21 as provided by the deptt as per detail given below :-

TR NO.	Date	Amount	Cheque no and date
5326	9.10.2020	120000	508792 dt 9.10.20
5343	3.2.2021	78000	000077 dt 3.2.21

The office copy of above challans not provided to the audit.

The valuable register/cheque register as maintained by the Deptt has not been provided to audit to ascertain total no of cheques/DD received and deposited in the Govt account during the audit period 2020-21 and 2021-22.

The necessary efforts be made to rectify the above discrepancies under intimation to audit.

Para NO.8

(KDP 190-214)

(Observation Memo no. 13 Dated : 07.09.2022)

Subject :- Non conducting of Tender and irregular extensions for hiring of Data Entry Operators since 2019

During the test check of records as provided, it has been seen that Directorate of Local Body awarded the work of outsourcing 04 Data Entry Operators through M/s Omtech Solutions through GEM for a period of one year i.e. 16.7.2018 to 15.7.2019 (114/C)

As per the initial work order letter no. F1(57)/ADLB/2017/CD NO. 000454968/6367 dated 10.7.2018, " the period of contract shall be of one year w.e.f. 16.7.2018 to 15.7.2019. The contract will be further extended on satisfactory service report and after the approval of the competent authority. " In this regard it is observed that no time period has been mentioned in the award letter for which extension can be granted.

It is pertinent to mention here that there is no provision of extension of contract as per the contract agreement & Terms and Conditions placed in the file. (97/C to 107/C)

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will be further extended on satisfactory service report and after the approval of the competent authority. " In this regard it is observed that no time period has been mentioned in the award letter for which extension can be granted.

It is pertinent to mention here that there is no provision of extension of contract as per the contract agreement & Terms and Conditions placed in the file. (97/C to 107/C)

However, the said contract has been extended from 16.7.2019 to 15.7.2020 vide letter dated 10.6.2019 (151/N) & (227/C) from 16.7.2020 to 15.7.2021 (369/C), 16.7.2021 to 31.10.2021 (140/N), 31.10.21 to 30.11.21 152/N (640/C). The provision / clause of contract terms and conditions under which said extensions have been taken may please be intimated to audit.

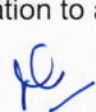
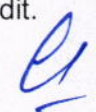
The contract has been further extended for six months form 1.12.2021 i.e. 31.5.2022 or till the process of tender is completed, which ever is earlier vide para 410 on 13.12.2021 (159/N) on the basis of submission that file of tender through GEM is under process and some extra time is required to complete the tender. However, while communicating the said extension, vide letter dated 27.12.2021 (668/C), it has been mentioned that ".... Extended from 30.11.2021 to further orders until the process of new tender is completed..." omitting the phrase of six months whichever is earlier as approved on 159/N.

A/c branch on many occasions has advised to take necessary action regarding tender process, to avoid any lapses. (164/N)(167/N), (170/N).

As per record, when bill for the month of June 2022 was received from the firm and put up in the file, it was noticed that extension was upto 31.5.2022 and extension was sought stating ".... considering the urgency and exigencies of work in local bodies branch, services of 04 DEO through M/s Omtech Solutions may be continued till the finalization of the tender through GEM portal on existing terms and conditions till 30.6.2022..." and also sought expenditure sanction thereupon vide para 467 at 183/N.

The sanction order has been issued in r/o bill for the month of June vide order dated 8.8.2022 but no extension letter for the month of June 2022 has been found in the file. Further, there is nothing in the file to suggest if the extension was given for the month of June 2022 and onwards.

Kindly elucidate the above with the present status whether the tender process has been completed and tender awarded or services still taken from M/s Omtech Solutions itself till date. Further department take necessary steps to tender a fresh under intimation to audit. Similar positions in cases of other outsourced services may also be reviewed under intimation to audit.

Para NO. 9
(Record memo 1 to 9)

Subject :- Non Production of Record

The following record has not been provided to the audit :-

1. Record related to grant in aid and its utilization to MCDs, DUSIB,/MCD/Slum& JJ , Delhi Cantonment Board, Shahjahanabad Redevelopment Corporation, for the audit period 2020-22
2. Expenditure related files of Trans Yamuna Development Board (TYDB)
3. GIA and Loan registers, liability register maintained by UD Deptt
4. Files related to GIA and Loan to DJB for the year 2021-22
5. Income tax record for the audit period 2020-22
6. AC Bill Register and Information regarding outstanding AC bills
7. TR-5 stock register

The same be shown to next audit.

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TAN 01

Observation memo no. 1

Dated :- 24.8.2022

Subject :- Shortcomings in maintenance of Cash book

1. As per rule 13(vi) of R&P Rules, (vi) An erasure or over-writing 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 Head of Office should initial every such correction and invariably date his initials. The same has not been followed while making corrections in the cash book for example page 104,106,107,117,124 etc.
2. Delay in remittances of cash/cheque/DD in Govt Account : As per rule 6. Of R&P Rules, Payment of revenues, receipts and dues of the Government into Government Account by Officers authorised to receive them- (1) All moneys received by or tendered to Government officers on account of revenues or receipts or dues of the Government shall, without undue delay, be paid in full into the accredited bank for inclusion in Government Account. Pay-in-slip in Form GAR 1 (using perforated duplicates for carbon copying) shall be used for the purpose. However it is seen that amount received by deptt has been deposited in govt account after a lapse of considerable period causing loss of interest to the govt. some instances are as under :-

S NO.	TR-5 /date	Date of entry in cash book	Amount received in Rs	Challan no.	Date of Deposit	Amount	Page no. c/b
1.	5305	6.7.2020	1480	04/UD/2020-21	11.8.2020	1960	102-103
2.	5307	14.07.2020	160				
3.	5308	14.07.2020	10				
4.	5309	08.08.2020	160				
5.	5310	07.08.2020	150				
6.	5311	17.08.2020	160	08/UD/2020-21	18.9.2020	640	103-105
7.	5314	17.08.2020	160				
8.	5315	27.08.2020	160				
9.	5317	01.09.2020	160				
10	5324	8.10.2020	10	13/UD/2020-21	25.11.2020	4514	106-109
11	5325	08.10.2020	150				
12	5327	23.10.2020	160				
13	5328	23.10.2020	20				
14	5329	26.10.2020	372				
15	5330	27.10.2020	10				
16	5331	27.10.2020	10				
17	5332	29.10.2020	1800				
18	5333	29.10.2020	26				
19	5334	02.11.2020	1800				

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20	5336	23.11.2020	156				
21	5341	25.1.2021	25	21/UD/2020-21	1.03.2021	1587	
22	5342	28.1.2021	10				
23	5344	04.2.2021	350				
24	5345	09.2.2021	150				
25	5347	18.02.2021	10				
26	5348	18.02.2021	10				
27	5349	18.02.2021	10				
28	5350	18.02.2021	10				
29	5351	22.02.2021	352				
30	5352	22.02.2021	150				
31	5353	22.02.2021	350				
32	5354	28.02.2021	160				
33	5363	31.3.2021	1800	02/UD/2021-22	30.6.21	2596	
34	5364	06.4.2021	10				
35	5365	9.6.2021	100				
36	5366	17.6.2021	160				
37	5367	17.6.2021	10				
38	5368	25.6.2021	506				
39	5369	28.6.2021	10				

Necessary steps be taken to remove above shortcomings and ensure timely deposit of receipts under intimation to audit.

TAN NO. 2



(Observation Memo NO.04 Dated :- 26.08.2022)

Subject :- fidelity bond of cashier and store keeper

As per Rule 306 (1) of GFR 2017 regarding Furnishing of security by Government servants handling cash, Subject to any general or special instructions prescribed by Government in this behalf, every Government servant, who actually handles cash or stores shall be required to furnish security, for such amount and in such form as Central Government or an Administrator may prescribe according to circumstances and local conditions in each case, and to execute a security bond setting forth the conditions under which Government will hold the security and may ultimately refund or appropriate it.

From the test check of records, it has been seen that imprest money of Rs. 30000/- per month is being maintained by cashier of the deptt. Which makes fidelity bond a necessity in the present case. Further, stores are also being handled by the store keeper.

However, it is seen that record and files maintained by store keeper along with fidelity bond of cashier and store keeper have not been provided to audit. The same has not been provided to audit. In case no fidelity bond has been executed by cashier and store keeper in compliance with GFR, reason for the same may please be elucidated to audit.

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TAN 03

(Observation Memo No.02 Dated: 24.08.2022)

Subject: - Discrepancies in maintenance of P.B.R.

During the test check of P.B.Rs. for the audit period, the following irregularities were noticed:-

1. Alphabetical index has been not maintained in the PBRs for the audit period.
2. Totals of the PBRs are not squared up at the close of the Financial Year which is required for calculation of the Income Tax.
3. Each & every entry recorded in the PBR is required to be checked and signed by the DDO, which has not been done.
4. The frequent cuttings and over writings have been noticed in the PBRs and the same have also not attested by the Competent Authority
5. Incomplete personal information:- The mandatory information/details of the officials (which was required to be written on the upper part of each page) were not found filled completely in the P.B.R. Apart from the name, & Designation. the other details e.g. date of joining GPF/CPF No like Address, Date of Birth, Date of joining, Date of Retirement details of loan advances/ refunds, PAN No, Aadhar No., PRAN NO., Govt. Accommodation, Bank details etc. were not recorded in the PBR which is incorrect.
6. In terms OF Para 10 (m) of the Govt, of India, Ministry of Finance O.M. No. 1(7)(2)/2003/TA/67-74 dated 04.02.2004 of New Pension Scheme, separate Pay Bill Register should be maintained in respect of Govt. servant joining Govt. service on or after 01.01.2004.

While reviewing the PBRS for the audit period, it has been observed that separate PBR for the employees of the New Pension Scheme has not been maintained.

Aforesaid discrepancies may be rectified & shown to the audit.

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TAN NO. 4
(Observation Memo No. 12 Dated: 02.09.2022)

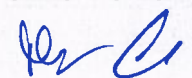
(A)Subject: - Short coming in maintenance of Service Books.

P148-189

1. The Latest photograph of the individual concerned was not pasted in the first page of service book. The Photograph of following officials have been pasted on the first page of the service book but not attested by the Head of Office-

Sr. No.	Name & Designation
1	Smt. Meena Arora, SR. PA
2	Shri Nitin Rana, ASO
3	Shri Sanjeev Kumar ,ASO
4.	Smt. Shivani Jaiswal, Stat Asstt.
5.	Shri Awdhesh Kumar, UDC
6	Shri Anuj Kumar, LDC

2. Signature of the Govt. servant on the first page of the Service book in Column.No. 11 is not recorded in r/o Shri Sumit Kumar, Stat. Asstt . Entries recorded in the service Book of the Shri Sumit Kumar, Stat. Asstt. Is not attested by the Head of Office in Column No. 12.
3. Three days less deducted from the CCL Account of Smt. Shiani Jaiswal, Stat. Asstt. While she was on CCL w.e.f.23.04.2019 to 22.10.2019.
4. Leave Account maintained in respect of the following officials is not attested by the competent authority.
 - 1.Shri Ankur Mishra, Stenographer Grade III
 - 2.Shri Avinish Kumar, Stenographer Grade II
5. SR-202 stipulates that Service Book is required to be shown to the official every year and his signature obtained in token of his perusal. The Government servant will ensure that his services have duly been verified and certified as such, before affixing his signature. However, it has been observed that the Service Book was shown to none of the official as there was no signature of the official obtained in the Service Book.
6. The particulars of each government servant at the first page of service book should be re-attested after every five years with dated signature by the HOO. But the same ws not complied with.



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7. Nomination form as per FRSR, Details of Bank Account required to be pasted in the service Book of the official, but the same has not been done in the case of following officials:-

Sl. No.	Name & Designation	Required Information
1	Shri Vikas Khatri, ASO	FRSR Nomination form & Form 3-Details of Family
2.	Shri Sumit Dabas, ASO	FRSR Nomination form & Form 3-Details of Family
3	Shir Vinay Kumar, ASO	FRSR Nomination form & Form 3-Details of Family
4	Shri Mukesh Singh, Stenographer	FRSR Nomination Form for GPF & Gratuity , Details of Family, PRAN NO., Details of Bank accounts
5	Shri Mohan Singh Meena,	PRAN No., Details of Bank account
6	Shri Shashi Kant Yadav, Sr. Asstt.	Details of Bank Account,&PRAN No..
7	Shri Pramod, LDC	PRAN No.
8	Shri Sumit, LDC	PRAN No.
9	Shri Deepak Kumar LDC	Personal Mark of Identification & PRAN NO
10	Shri Nitin Rana, ASO	PRAN No.
11	Shri Rohini Pokhrel, Sr.Asstt..	PRAN No.
12	Smt. Shivani Jaiswal, Stat Asstt.	PRAN NO.
12.	Shri Ankur Mishra, Stenographer Grade III	PRAN NO. DETAILS OF Bank Account

8. Entry of Aadhar No.. as per the instructions circulated by the Pr. Secretary (Finance) Finance department, Govt. of N.C.T. of Delhi: has not been made in the service book of the following employees:-

Sr. No.	Name & Designation
1.	Shri Sanjeev Kumar ,ASO
2.	Shri Nitin Rana, ASO
3.	Shri Deepak Kumar, Head Clerk v
4.	Smt. Shivani Jaiswal, Stat. Asstt.
5.	Shri Shashi Kant Yadav, Sr. Asstt

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(3)

6.	Shri Awdhesh Kumar, UDC
7.	Shri Pramod, LDC

Reasons for improper maintenance of Servicer Book may be elucidated to audit. Other similar cases may also be taken into account for similar action at your own level under intimation to audit.



(A) 18 years Service Verification

As per rule 32(1) of CCS Pension Rules, the office is required to get the service verified from P.A.O. in respect of the official who have rendered 18 Years of Service or are to be retired with in the 5 years. The qualifying service so verified from P.A.O. shall be communicated to the employees concerned in the prescribe Performa. On review of the records in this regard it was noticed that Service Book of the following employee who has attained 18 years qualifying services has not been verified from PAO concerned.

Sr. No.	Name & Designation Sh/Ms/MRs)	Date of Birth	Date of Appointment	Date of Retirement on superannuation
1.	Shri Harish Kumar, Asstt. Director	07.10.1964	28.02.1994	31.10.2024
2.	Shri Minj Pancratius, Project Officer	18.12.1967	18.05.1987	31.12.2022
3.	Meena Arora, Gr II Stenographer	29.09.1966	01.09.1989	30.09.2026
4.	Jayshree Krishnan,	25.01.1965	26.10.1989	31.10.2025
5.	Prahlad Singh, Sr. Asstt.	02.06.1965	12.06.1987	30.06.2025

The verification of qualifying services may be got done from P.A.O. and compliance be shown to the audit. Other similar cases, if any, may also be taken.

Aforesaid discrepancies may be rectified & shown to the audit.

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TAN NO. 5

(Observation Memo NO.06 Dated :- 29.08.2022)

Subject : Non implementation of schemes

2110-117

From the reconciliation statement provided, it has been seen that in the following schemes, though budget allocation was made during the audit period as per detail given below, but no expenditure has been incurred under the scheme and thus schemes have not been yet implemented by the Department:-

2020-21	Name of scheme	Rs. In lakh			
		BE 2020-21	RE 2020-21	Modified RE 2020-21	Fund released
4217 60 051 95 00 53	Chief Minister Local area development	40000	100	100	0
4217 60 051 94 00 53	Chief Minister Mohalla Suraksh Yojna	1000	100	100	0
2217 05 800 85 00 31	Market Development fund	3000	100	100	0
3475 00 108 94 00 31	Deen Dayal Antodaya Yojna/National Urban Livelihood Mission (CSS)	400	400	400	0

2021-22	Name of scheme	Rs in lakh		
		BE 2021-22	RE 2021-22	Fund released
4217 60 051 95 00 53	Chief Minister Local area development	40000	10	0
4217 60 051 94 00 53	Chief Minister Mohalla Suraksh Yojna	10000	7	0
2217 05 800 85 00 31	Market Development fund	198	52.42	0
2217 04 191 57	GIA to NDMC for smart city	9800	5000	0
2217 80 191 04	Swatch Bharat Mission (CS)	8100	3600	0
2217 80 191 03	Swatch Bharat Mission (SS)	2000	2000	0
2217 80 800 76	Disposal of legacy waste dumped at various dumping sites	5000	100	0
3475 00 108 94 00 31	Deen Dayal Antodaya Yojna/National Urban Livelihood Mission (CSS)	400	2201	0

The deptt may take necessary steps and follow up action to ensure the objectives as of the schemes are met within time by timely execution of the scheme.

1 Ao
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