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

Sub: - Internal Audit Report on accounts of UTCS, Vishwas Nagar, Shahdara, Delhi

INTRODUCTION

The accounts of **UTCS, Vishwas Nagar, Shahdara, Delhi** for the period 2022-2023 are test audited by the Audit Party No. 06 comprising of Sh. Pankaj Narang, A.O./IAO during the period from 04/08/2023 to 18/08/2023 (10 working days).

Aims and Objectives:-

The Directorate of Training , UTCS aims to facilitate the pursuit of excellence in Governance. The basic objectives of this directorate id to contribute to a continuing improvement in the administration of state so that it is able to fulfill the aspiration of the people. The institute endeavors to bring about an attitudinal change in official to make them more responsive and responsible to meet the requirement of public service. It has the responsibility of imparting to IAS (AGMUT) probationers, DANICS probationers and foundation training, induction traing and mid-career training to the Officer/Official of the GNCTD, its local autonomous bodies and corporation to bring efficiency and orientation in work in discharging their official duties.

Name of the HOO/DDO/ during the period of Audit 01-04-2022 to 31-03-2023

HOD

S.No.	Name & Designation	From	To
1	Dr. S.B.Deepak Kumar, IAS/Director(UTCS)	22/09/21	31/05/22
2	Mr. Ankul Garg, IAS/Director(UTCS)	31/05/22	16/08/22
3.	Mr. Vivek Pandey, IAS/Director(UTCS)	22/08/22	31/07/23

HOO

S.No.	Name & Designation	From	To
1	Mr. Bijai Kardam, Asstt. Director	01/03/2022	16/05/2022
2.	Mr. K.P. Singh , Asstt. Director	01/06/2022	31/08/2022
3.	Smt. Jyoti Seth	01/09/2022	Till date

DDO

S.No.	Name & Designation	From	To
1	Smt. Kavita Upadhyay, AAO	01/04/2020	Till date

CASHIER

S.No.	Name & Designation	From	To
1	Mr. Rahul Chaudhary, Sr. Asstt.	08/2022	Till date

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VACANCY POSITION

S.N.	CLASS OF EMPLOYEE	TOTAL ALLOCATED POST	FILLED POST	VACANT
1	GROUP A	3	02	01
2	GROUP B	20	16	04
3	GROUP C	43	18	25
	Total	66	36	30

Budget Details for the year 2022-23
UTCS, Vishwas Nagar, Shahdara, Delhi

(inRs.)

YEAR	PLAN		Savings
	ALLOTTED	EXPENDITURE	
2022-23	86150000	81154727	4995273

Statutory Audit

As per the information provided by **UTCS, Vishwas Nagar, Shahdara, Delhi** the A.G. (Audit) of the unit has been conducted till upto 2019-20.

Maintenance of Records

The maintenance of records of **UTCS, Vishwas Nagar, Shahdara, Delhi** was found satisfactory subject to observations made in the Current Audit Report.




PART-I
Old Internal Audit Report (2007-2022)

There were 12 old outstanding Audit Paras with recovery of Rs.24614/- in respect of **UTCS, Vishwas Nagar, Shahdara, Delhi** No reply submitted by the unit, however The remaining 12 Paras with recovery of Rs. 24614/-has been incorporated in current report as Part -I.

Sr. No.	Year	Total Paras	Para Settled	Paras Taken Afresh	Partially Settled	Outstanding Paras with Para No.
1	2007-09	02	--	--	--	02(4,5)
2	2009-12	01	--	--	--	01(2)
3	2012-15	02	--	--	--	2(2,3)
4	2015-18	01	--	--	--	01(5)
5	2018-20	01	--	--	--	01(2)
6	2020-22	05	--	--	--	05(1-5)

Details of Old Recovery

Sr. No.	Year	Paras	Para No. & Recovery Amount (Rs.)	Recovered Amount (Rs.)	Balance (Rs.)
1	2020-22	1	1 & 24614	--	24614
	Total		24614	--	24614


(PANKAJ NARANG)
IAO/AO
Audit Party No. 06



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List of Para (Order by Audited Year & Para)

[View Detailed Audit Report](#)

Department :Union Territories Civil Services (UTCS)							
Sub department:UTCS, Vishwas Nagar, Shahdara, Delhi (2988/24)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	2007	2009	4		Non-deduction of TDS on work contract from the bill of sanitation contractor	O	0
2	2007	2009	5		Irregular booking of expenditure	O	0
3	2009	2012	2		Vehicles	O	0
4	2012	2015	2		Irregularities in EPF deduction of Sanitation Works	O	0
5	2012	2015	3		Irregularities in award of catering services	O	0
6	2015	2018	5		Non production of records	O	0
7	2018	2020	2		Non compliance of Rule 149 of GFR, 2017	O	0
8	2020	2022	1		Recovery of over payment of leave salary on a/c of payment made to Ms. Neha Shankar	O	24614
9	2020	2022	2		Non claiming of rebate @ 10% on Water Charges paid to Delhi Jal Board	O	0
10	2020	2022	3		Non adjustment of Advances	O	0
11	2020	2022	4		Condemnation of furniture/machinery/equipments/accessories etc. amounting to Rs. 9.95 lakhs	O	0
12	2020	2022	5		Non settlement/reimbursement of Rs. 38.87 lakhs from MHA in r/o expenditure incurred on DANICS	O	0

* 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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**DIRECTORATE OF AUDIT
GOVERNMENT OF N.C.T. OF DELHI
4TH LEVEL, C-WING, DELHI SECTT,
I.P. ESTATE, NEW DELHI-110002**

Sub: - Audit report of UTCS, Govt. of NCT of Delhi, Vishwas Nagar, Shahdara, Delhi-110032 for the period 2020-21 and 2021-22.

Audit on the accounts of UTCS, Govt. of NCT of Delhi, Vishwas Nagar, Shahdara, Delhi-110032 for the financial years 2020-21 and 2021-22 has been conducted by the Audit Party No. II comprising of Sh. Inder Mohan, Sr.AO/IAO, Sh. Arbind Kumar, AO and Smt. Raj Rani Bhatnagar, ASO from 27.02.2023 to 13.03.2023 in ten (10) working days. The accounts were reviewed purely on test check basis.

INTRODUCTION

The Directorate of Training, UTCS aims to facilitate the pursuit of excellence in governance. The basic objective of this Directorate is to contribute to a continuing improvement in the administration of State so that it is able to fulfill the aspirations of the people. The Institute endeavors to bring about an attitudinal change in officials to make them more responsive and responsible to meet the requirement of public service. It has the responsibility of imparting training to IAS (AGMUT) Probationers, DANICS Probationers and foundation training, induction trainings and mid-career trainings to the officers/officials of the Government of NCT of Delhi, its local/autonomous bodies and Corporations to bring efficiency and orientation in work in discharging their official duties.

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

The following officers/officials have served as Head of the Department (HOD)/ Head of Office (HOO)/Drawing & Disbursing Officer (DDO)/Cashier during the period 2020-21 & 2021-22

S. No.	Head of the Department	Designation	Period
01	Ms. Shilpa Shinde	Director (Trg.)	01.04.2020 to August, 2020
02	Sh. Vijay Kumar Bidhuri		August, 2020 to 21.09.2021
03	Dr. SB Deepak Kumar		22.09.2021 to 31.05.2022

S. No.	Head of Office	Designation	Period
01	Sh. Babu Lal	Asstt. Director	01/04/2020 to 25.05.2020
02	Sh. Bijai Kardam		26.05.2020 to 04.06.2020
03	Sh. Babu Lal		05.06.2020 to 22.11.2021
04	Dr. Vikram Singhal	Dy. Director	30.11.2021 to 28.02.2022
05	Sh. Bijai Kardam	Asstt. Director	01.03.2022 to 16.05.2022

S. No.	DDO	Designation	Period
01	Smt. Kavita Upadhaya	Asstt. Accounts Officer	04.04.2020 to till date

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S. No.	Cashier	Designation	Period
01	Sh. Rahul Chaudhary	Senior Assistant	01.04.2020 to till date

BUDGET ALLOCATION AND EXPENDITURE FOR THE YEAR 2020-21 AND 2021-22

S. No.	Year	Budget allotted	Expenditure	Balance	Savings
1	2020-21	71600000.00	63755181.00	7844819.00	10.96%
2	2021-22	80700000.00	72112441.00	8587559.00	10.64%

VACANCY STATEMENT

S. No.	Group	No. of posts sanctioned	No. of posts filled	No. of posts vacant
1	A	03	02	01
2	B	18	15	03
3	C	45	19	26
	TOTAL	66	36	30

STATUTORY AUDIT

The statutory audit of UTCS, Govt. of NCT of Delhi, Vishwas Nagar, Shahdara, Delhi-110032 has been conducted by AG (Audit), Delhi up to the financial year 2018-19.

MAINTENANCE OF RECORDS

The maintenance of records of UTCS, Govt. of NCT of Delhi, Vishwas Nagar, Shahdara, Delhi-110032 for the period 2020-21 & 2021-22 was found satisfactory subject to observations made in Current Audit Report.

OLD AUDIT REPORT

There were 10 outstanding audit paras with the outstanding recoveries of Rs.34316/- in respect of UTCS, Govt. of NCT of Delhi, Vishwas Nagar, Shahdara, Delhi-110032. Replies of three (03) audit paras along with recovery of Rs.36824/- has been submitted by the Unit and therefore, these 03 paras along with recovery of Rs.36824/- has been settled. Remaining 07 (seven) paras along with NIL recovery have been incorporated in Part-I Old Report of the Current Audit Report.

S. No.	Year	Total Para's + TAN	Total Recovery	Para Settled	Para no. of Settled Para's	Outstanding Para's with para No.	Balance Recovery
1	2007-09	02	Nil	Nil	--	02 (04 & 05)	Nil
2	2009-12	01	Nil	Nil	--	01 (02)	Nil
3	2012-15	02	Nil	Nil	--	02 (02 & 03)	Nil
4	2015-18	01	Nil	Nil	--	01 (05)	Nil
5	2018-20	04	Rs.34316/-	03	01, 03 & 04 with Recovery of Rs.36824/-	01 (02)	Nil
	TOTAL	10	Rs.34316/-	03	--	07	Nil

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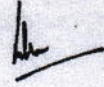
CURRENT AUDIT REPORT (2020 - 2022)

During the course of current audit, 11 audit memos (including one Reminder) + 01 record memo highlighting various shortcomings/recoveries to the tune of Rs.24,614/- were issued. One (01) Record Memo along with one (01) Reminder was settled on the spot. Therefore, remaining Ten (10) audit memos have been converted into 05 Paras and 05 TAN which are incorporated in Current Audit Report.

DETAILS OF CURRENT RECOVERY (AUDIT PERIOD 2020-2022)

Memo No.	Total Recoveries (In Rs.)	Amount Recovered	Balance (InRs.)	Para. No.
06	24,614/-	---	24,614/-	01
Total	24,614/-	---	24,614/-	

The internal audit report has been prepared on the basis of information furnished and made available by UTCS, Govt. of NCT of Delhi, Vishwas Nagar, Shahdara, Delhi-110032. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and of non-information on the part of auditee.



(INDER MOHAN)
Inspecting Audit Officer
Audit Party No. 02

PART – I

OLD AUDIT REPORT



List of Para (Order by Audited Year & Para)

View Detailed Audit Report

Department : Union Territories Civil Services (UTCS)						
Sub department: UTCS, Vishwas Nagar, Shahdara, Delhi (2988/24)						
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Outstanding Amount (in Rs.)
1	2007	2009	4		Non-deduction of TDS on work contract from the bill of sanitation contractor	0
2	2007	2009	5		Irregular booking of expenditure	0
3	2009	2012	2		Vehicles	0
4	2012	2015	2		Irregularities in EPF deduction of Sanitation Works	0
5	2012	2015	3		Irregularities in award of catering services	0
6	2015	2018	5		Non production of records	0
7	2018	2020	1		Award of work of sanitation & housekeeping service without obtaining approval of CA	0
8	2018	2020	2		Non compliance of Rule 149 of GFR, 2017	0
9	2018	2020	3		Leave salary drawn during CCL beyond 365 days	34316
10	2018	2020	4		Non adjustment of Advances	0

* NOTE:
 'O' - Outstanding Paras.
 'R' - Reply submitted by the Department/Units.
 'C' - Comment by the Directorate of Audit on reply submitted.

Rs. 34,316/-

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Settled.
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Total Recovery - Rs. 34,316/-
 Recovered - Rs. 34,316/-
 Balance NIL.

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PART-I

~~Para No. 5 (para 1 of 2007-09)~~
~~Para No. 1~~ ~~Para 1~~ ~~Para 1.~~
Para No. 4 (Refer Memo No.5 (2) dated 31.03.2010).

Sub: Non deduction of TDS on work contract from the bill of sanitation contractor.

As per provisions of section 36 A of DVAT ACT, 2004 and Rule 59 of DVAT Rules, 2005, any person who is responsible for making payments exceeding Rs. 20000/- for execution of a work contract shall deduct TDS at the rate of 2%. The TDS so deducted has to be deposited in the govt. treasury before the expiry of 15 days following the month in which tax was deducted. It is further clarified that the govt. departments and Undertakings giving AMC. of computer, sanitation and other maintenance work covered under the definition of work contract, if there is transfer of material and agreement/contract value is more than Rs. 20000/-, the departments are required to obtain TAN number and deduct TDS @ 2% from the bills of contractor.

As per clause contained in NIT, the labour and materials are to be provided by the agency. Hence, the department should have deducted TDS on work contract from the contractor as per provision of the rule mentioned above.

However, it has been noticed that the same has not been deducted from the contractor's bill. The TDS as per DVAT Act/Rule may be deducted from the contractor's bill w.e.f date of award of contract and be deposited into govt. account under intimation to audit.

~~Para No. 6 (para no. 5 of 2007-04)~~
~~Para No. 6 (Refer Memo No.11 dated 08.04.2010).~~
~~Para No. 2~~ ~~Para 2~~ ~~Para 2~~
Sub:- Irregular booking of expenditure.

Rule 29 of the Government Accounting rules 1990 stipulates as under:-

"As a general rule, the classification of transactions in Government accounts shall have closer reference to the function, programme and activity of the Government and the object of the revenue or expenditure, rather than the department in which the revenue or expenditure occurs."

During the audit scrutiny, it revealed that the department had been allotted a total budget of Rs. 14,25,000/- under the head of account "2070 D1(1)(2)

UNDP-project plan(CSS)" and an expenditure of Rs. 14,24,436/- had been incurred during the year 2007-08. It has been observed from the concerned file that the department has incurred an expenditure of Rs. 4,76,101/- during the month of march, 2008 for project related activities out of major head 2070 D 1(1)(1)(4)OE(PLAN) instead of booking the expenditure under the head "2070 D1(1)(2) UNDP-project plan(CSS)". The details of expenditures are shown as under:-

S.No.	Sanction No. & Date	Amount (in-Rs.)
	F3(9)/UNDP/Trg./2007-08/6832-35 dt. 26/03/08	47,000
	F3(9)/UNDP/Trg./2007-08/6828-31 dt. 26/03/08	59,850
	F3(9)/UNDP/Trg./2007-08/6836-39 dt. 26/03/08	1,00,406
	F3(9)/UNDP/Trg./2007-08/6874-76 dt. 26/03/08	13,700
	F3(9)/UNDP/Trg./2007-08/6871-73 dt. 26/03/08	2,25,220
	F3(9)/UNDP/Trg./2007-08/7046-48 dt. 31/03/08	29,925
	TOTAL	4,76,101

The incurring of expenditure under OE (Plan) for project related activities covered under CSS is irregular. Hence it requires regularization from the competent authority by means of recoupment of amount spent by the department amounting to Rs. 4,76,101/- from the sponsors of UNDP-Project Plan (CSS) under intimation to audit.

The department vide its reply dated 16/04/2010 has stated that UNDP Project is intended to impart training to Government functionaries to strengthen the implementation of the RTI Act. The department has also stated that since the amount allocated under UNDP had already been spent fully for the trainings during the year 2007-08 and trainings had to be conducted, the programme continued under the UNDP Project for the name sake but from financial angle department had booked the expenditure under OE (Plan).

The audit does not agree with the contention of the department due to the following reasons:-

- The department continued the programme under UNDP and incurred expenditure of Rs.4,76,101/- without ensuring the availability of funds under the project and preferred to book the committed expenditure under the departmental budget head i.e. O.E. specifically stating that such expenditure was related to UNDP project.
- By booking the expenditure under O.E. the department has violated the codal provisions i.e. Rule 29 of Government Accounting Rules, 1990.

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(26) (27) (3) (4)

(c) The aforesaid expenditure was incurred at the fag end of the financial year i.e. on 26th and 31st March, 2008 and chances of utilization of the materials bought on such amount (i.e. 4.76 lakhs) during the 5 days were very rare.

In view of the above, the department may regularize the aforesaid expenditure from the competent authority either by way of recoupment of amount spent by it from the sponsors of UNDP Project or by obtaining a revised expenditure sanction from the competent authority for incurring the expenditure under the departmental head i.e. "O.E." justifying the expenditure incurred by it was for effective implementation of the RTI Act and was in public interest. Necessary compliance be shown to audit.

~~Para~~

~~Para No. 6 (Refer Memo No.17 dated 19.04.2010).~~

~~Sub:- Non-production of records.~~

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27/12
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~~Para No.2~~

~~Para No.3~~

~~Para 3~~

Para 3

(Ref: Audit Memo No.10 dated : 04/06/2012)

Sub: Vehicles

During the course of test check of log books and other records pertaining to the vehicle maintained by the UTCS the following irregularities were noticed :-

i) Vehicle No DL 8C NA 5181, DL 9CT 3000 & DL 9CT 4000

No monthly summary/abstract at the end of each month in respect of consumption of petrol/diesel, average running mileage/litre has been recorded. Purpose of journey not mentioned in Log book of vehicle No DL 8C 5181 for the period from July-2009 to Dec.2010. Log book of vehicle No.DL 9 CT 4000 for the period from 31.05.2010 to 29.07.2011 has been lost/missing as per copy of FIR dated 29.07.2011. The outcome if any may be intimated to audit.

May be
re checked

ii) Unfruitful expenditure of Rs.10275/- on vehicle No DL SCE 3000(Ambassador).

As per the log book/records produced before Audit the vehicle No.DL SCE 3000 was lying idle since 27.10.2010. The vehicle was purchased in August 2002 and a total running of 182186 KM has been made as on 27.10.2010. A test check revealed that Vide voucher No.503 dated 15.03.2011 the vehicle got repaired (General servicing, oil change, wheel balancing etc.) from M/s Prem Motor Workshop vide bill No.112/5581 date 21.12.2010 for Rs.10,275/-. In this regard audit observed the following :

- a) The vehicle got repaired from M/s Prem Motor Workshop vide bill No.102/5099 dated 27.06.2010 for Rs.12,422/- and after that the vehicle used for a distance of 1496 KM till 27.10,2010.
- c) The vehicle lying idle since 27.10.2010 and even after repairing the vehicle on 21.12.2010 the same never used and is still lying idle in the premises. Thus the entire expenditure of Rs.10275 incurred on repair of the vehicle become unfruitful.

Reasons for not using the vehicle may be elucidated to audit.

PARA NO. 3.

~~PARA NO. 5~~

Ref. Audit Memo No. 15 Dated: 20-08-15

~~Para 5~~ Para 5

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23
16/12
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Subject: Irregularities in award of catering services

For providing institutional catering services and mess for residential and nonresidential training programs UTCS entered in to an agreement with DTTDC on 31-0-5-12 the main features were that DTTDC would provide a supervisor for catering services and would charge 39000/- P.M. for the salary of the supervisor, the bills of the canteen will be forwarded by the DTTDC to UTCS and after verification the payment will be released to DTTDC.

The agreement was for the one year that i.e. up to 30-05-13. On expiring of the agreement period DTTDC expressed their unviability to continue the agreement as the supervisor's payment of Rs. 39000/- is insufficient to cover their cost, more over the subcontractor Sargai caters also threatened to discontinue their services on the ground that inordinate delay in payments.

The meeting on 28-08-13 in the chamber of Pr. Secretary (Training) attended by the officers of UTCS and three officers of DTTDC neither accounts functionary of the UTCS nor the representative of finance department attend this meeting and decided to do away with the supervisor of the DTTDC. Instead of supervisor at least four inspections in a month by the level of manager of DTTDC and the bills will be verified by the DTTDC.

Subsequently an agreements signed with DTDC on 22-04-14 with the condition that DTTDC will verify the bills and conduct 4 inspection by the rank of manager along with the an officer of the UTCS . Inspection report will be prepared and submitted to the UTCS by the same day and UTCS will pay 10,000/- per month for the service of DTTDC.

The initial agreement was vetted by the finance department but the second agreement with DTTDC dated 22-04-14 was not vetted by the finance department and Law department. In the second agreement there were some amendments in the tender clauses like engagement of supervisor, payment to DTTDC etc.

Every agreement should be vetted by Law department and finance department, In the instant case no vetting has been done by Law & Finance department, it is irregular.

On scrutiny of the bills and files paid by the UTCS for catering service. It is noticed that no inspection report found on records.

It is indicate that the DTTDC has not adhered to the agreement condition and UTCS conveniently over looked the clause while making payment to DTTDC for their services. In view of the above facts in audit observation:

1. Non-vetting of the agreement by finance department and law department is irregular and it needs regularization.
2. Non-compliance of term and condition of the agreement and payment thereof is wasteful expenditure of Govt. money, thus, it needs regularization.

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31	Laptop (HP)	22-04-2006	01	CNU 6140707	
32	Laptop (Dell)	13-05-2008	05	OPH72848643-849-0125	
				OPH72848643-849-0140	
				OPH72848643-849-0141	
				OPH72848643-849-0142	
				OPH72848643-849-0143	
3.	DL-9CT-3000 (Qualis)	-----	-----	-----	13.08.2018

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The condemned unserviceable articles should be auctioned through the approved auctioneers as per the guidelines of GFR and the sale proceeds should be remitted in to Govt. A/c under intimation to audit.

~~Para No. 05~~

Sub : Non-Production of Records:
 (2004-12)

~~Para 6~~
 Para 6.

1. Payment of Special Training Allowances to the staff file.
2. Outsourcing of library attendant/HCRA/Outsourced staff etc. file.

(2015-18)

1. TR-5 Stock Register
2. Fidelity bond of Cashier - 2017-18
3. Information regarding Govt. Vehicles and History Sheets.

M. Savithri
 (M.SAVITHRI)
 IAO/Audit Party No. XXXVII

PARA No. 02

Para No. 7

(Ref: Audit Memo No. 13 dated 22/01/2021)

Sub: Non-compliance of Rule 149 of GFR, 2017.

As per rule 149 of GFR, 2017 regarding Government e-Market place (GeM), it will be mandatory for Ministries or Departments to Procure Goods and Services from GeM for those available on it.

During the test check of bills of purchase of Goods and Services for the audit period 2018-2020, it is observed that the above mentioned rule has not been complied with in the following cases and purchases have been made from the open market. The details of some of the cases are as under :-

S.No.	Name of Supplier (open market)	Name of Item(s) Purchased	Bill No. and Date	Total Amount of the Bill (Rs.)
1.	M/s Aggarwal Sports	Badminton Rackets, Shuttle cocks & Nets	CB-524 dated 25/03/19	23,924/-
2.	M/s Lalit Kumar	Dry cleaning of sofa & paint of chair	CB-558 dated 26/03/19	20,707/-
3.	M/s H.V. Associates	Developer (CYAN), Developer (Magenta) etc.	CB-572 dated 29-03-19	95,245/-
4.	M/s Ideal Enterprises	500 Trg. Calendar books	CB-179 dated 16/08/19	1,68,683/-
5.	M/s Lalit Kumar, M/s R.T. Mart	Change of complete cloth, patta etc.	CB-199 dated 22/08/19	2,07,915/-
6.	M/s India Computer Power Solutions	Repair of printer, UPS & Computer etc.	CB-256 dated 09/10/19	23,587/-

The above expenditure may be got regularized from the competent authority and compliance shown to next audit.

PART – II

CURRENT AUDIT REPORT

(2020-2022)

CURRENT AUDIT REPORT
(2020-21 and 2021-22)

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8
Para No.01: Recovery of over payment of Leave Salary amounting to Rs. 24614/- on account of payment made to Ms. Neha Shankar, A.O. for availing CCL for next 365 days.

(Ref. Audit Memo No. 06 Dated: 03.03.2023)

As per Min. of Personnel, PG & Pensions, DOPT's Office Memorandum No. 11020/01/ 2017-Estt.(L) dated 30/08/2019, Child Care Leave (CCL) may be granted at 100% of leave salary for the first 365 days and 80% of leave salary for the next 365 days.

As per the information provided by the Directorate of Training, UTCS and on scrutiny of the Pay Bill Registers, it has been observed that the UTCS had paid 100% leave Salary to Mrs. Neha Shankar, AO during Child Care Leave granted for the next 365 days. Details of overpayment are as under:

CCL period availed for next 365 days	No. of days	Actual pay due after considering 80% Leave Salary for CCL period (Rs.)	Pay drawn (Rs.)	Overpayment made (Rs.)
27/12/2021 to 05/01/2022	10	32,114/-	40,142/-	8,028/-
19/09/2022 to 27/09/2022	09	32,030/-	40,037/-	8,007/-
20/02/2023 to 28/02/2023	09	34,318/-	42,897/-	8,579/-
TOTAL	28	98,462/-	1,23,076/-	24,614/-

The Department may therefore take necessary action to recover Rs.24,614/- from Mrs. Neha Shankar, AO after due verification of facts and figures under intimation to the audit. All other similar cases may also be reviewed on the similar lines and recovery, if any, may be made after due verification under intimation to audit.

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Para No.02: Non-claiming of rebate @ 10% on water charges paid to Delhi Jal Board
(Ref. Audit Memo No. 07 Dated: 03.03.2023)

As per Delhi Jal Board Scheme, plots/properties having area of 2000 sq. meters or more and having installed functional rain water harvesting system shall be granted rebate @ 10% in the total bill amount.

As per the information provided to audit, it has been noticed that the total area of the Hospital was 16000 sq. meters (approx.) and functional rainwater harvesting system was installed in the Department for more than 12 years. However, no rebate @ 10% is being availed by the Department on the monthly bills paid to Delhi Jal Board.

During the financial years 2020-21 and 2021-22, as informed, the Department had incurred an expenditure of Rs.30,08,758/- and Rs.50,06,415/- respectively on the water charges paid to Delhi Jal Board.

Had the claim of rebate be availed, the Department could have saved Rs.8,01,517/- on account of 10% rebate on total amount of the bills paid in both the financial years 2020-21 and 2021-22.

Necessary steps may therefore be taken by the Department to claim the rebate @ 10% on monthly water charges paid to Delhi Jal Board under intimated to audit.

h

9/17

Para No.03: Non adjustment of advances

(Ref. Audit Memo No. 09 Dated: 07.03.2022)

Rule 118 of Receipt and Payment Rules stipulates that moneys drawn on abstract contingent (AC) bills for payment of advance should be adjusted within a period of one month from the date of drawl by submission of detailed bills.

As per the information provided to audit, it has been observed that advances of Rs.2,35,210/- drawn on AC Bills was not adjusted as of 31st March, 2022 due to non-submission of adjustment accounts. Hence, inordinate delay in adjustment of these advances drawn on AC bills involved the possibility of deferring the refund of government funds lying for prolonged periods almost for seven to twelve years. The details of advances are as under:

Year	Bill No.	Date	Purpose of advance	Amount of advance
2010-11	416	24.01.2011	Expenditure incurred on study tour of A&N Island, Lakshadweep, Daman & Diu & Nagar Haveli for DANICS (P)	2,00,000/-
2015-16	352	12.10.2015	Purchase of 35 Digital Signatures	35,210/-
			TOTAL	2,35,210/-

The Department may therefore take necessary action to adjust the long pending advances of Rs.2,35,210/- under intimation to audit.

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Para No.04: Condemnation of furniture/machinery/equipments/accessories etc. amounting to Rs.9.95 lakhs

(Ref. Audit Memo No.10 Dated: 09.03.2022)

As per rule, 218(i) of GFRs, 2017, surplus or obsolete or unserviceable goods of assessed residual value above Rupees Two lakhs should be disposed of by (a) obtaining bids through advertised tender or (b) public auction. Further, as per rule 218(ii) of GFRs, 2017, for surplus or obsolete or unserviceable goods of assessed residual value less than Rupees Two lakhs, the mode of disposal will be determined by the competent authority, keeping in view the necessity to avoid accumulation of such goods and consequential blockage of space and also deterioration in value of goods to be disposed of.

Vide record memo No. 01(l) dated 27.02.2023, the Department has requested to provide the details of machinery/office equipments/furniture condemned during the period 2020-21 and 2021-22 to the audit.

Accordingly, the Department has submitted the lists of old furniture and non-serviceable equipments etc. for the period 01/04/2020 to 31/03/2022, however, the disposal of these items are still pending. The details of unserviceable items along with the purchase price are as under:

Sr. No.	Name of the item	Purchase price of the item
1	Fly Catcher	62775.00
2	Multi Functional Office Machine Minolta F 1390	20150.00
3	Chair Revolving for Conference Room	94295.00
4	Conference Table	
5	Harmonium	5200.00
6	Dholak	1250.00
7	Khanjari	120.00
8	Manjeera	75.00
9	Dining Chair	28500.00
10	Dining Chair	11252.00
11	Dining Table	34650.00
12	Heat Convector	23393.00
13	Heat Convector	16800.00
14	Heat Convector	16369.00
15	Heat Convector	40359.00
16	Plain Filing Cabinet	8037.00
17	Geezer (Water Heaters)	33600.00
18	Washing Machine	8800.00
19	Food Processor	4200.00
20	Toaster 4 Bread	1695.00
21	Fridge	8200.00
22	Motor Cycle	24804.56
23	Wooden Catalogue Card Cabinet	1867.80
24	Lamination Machine	15750.00
25	Mobile Phone	78999.00
26	Television	139900.00
27	Trunk Big	2214.90
28	Wooden Podium	7066.00
29	Punching and Binding Machine	7155.00
30	Fax Machine	53367.00
31	Hot and Cold Water Dispenser	20400.00
32	Instrument	19890.00
33	Server (Pedestrial)	124353.00
34	LPG Stove	1500.00
35	Camera	8800.00
36	Cooker	2600.00
37	Kadhai	2150.00
38	Patila (Alluminium)	1260.00
	TOTAL	994572.26

The delay in disposal may also result in the reduction of the sale value of these items.

The Department may therefore take necessary steps for disposal of these items amounting to Rs.9,94,572.26 as per rule of GFRs, 2017 under intimation to audit.

12
Para No.05: Non Settlement/Reimbursement of Rs.38.87 lakhs from MHA in respect of expenditure incurred on DANICS (Probationers)

(Ref. Audit Memo No. 11 Dated: 10.03.2023)

As per the information provided to audit in respect of payments made to DANICS (Probationers), it has been observed that the Department has incurred some amount of expenditures from the Head - Office Expenses (OE) during the financial years 2020-21 and 2021-22. However, on scrutiny of the file No.F.792/3/12-13/UTCS/TS-III/Misc. (CD No.083320621), Finance Department, GNCTD, at the time of approval for some expenditures, has advised the Department that such type of expenses like Travelling Allowance for Trek & Tour, UT Darshan and membership charges for sports activities should be reimbursed from Ministry of Home Affairs (MHA), Govt. of India. The details of payments which were made from Office Expenses (OE) Head but the reimbursement were not claimed from MHA are as under:-

Sl. No.	Bill No./Date	Amount (Rs.)	Purpose of payment
1	CB-114/19-08-2020	354445/-	Payment for ATI attachment/District Training at HCM Rajasthan Institute of Public Administration for 02 DANICS (P) of 55 th Batch from 13.01.2020 to 21.02.2020
2	DCB-254/16-12-2020	335568/-	TA adjustment for UT attachment in Andaman & Nicobar Islands under UT segment of DANICS (P) 56 th Batch
3	ACB-289/19-01-2021	170000/-	TA Advance payment for UT visit
4	ACB-87/26-07-2021	2125000/-	TA Advance payment to 58 th Batch DANICS (P) for UT Darshan from 02.08.2021 to 27.08.2021
5	DCB-99/02-08-2021	99253/-	Adjustment bill in respect of 02 DANICS (P) for expenses incurred on UT Darshan
6	ACB-112/05-08-2021	43542/-	Payments to CAU Sports DDA towards membership Fee and swimming coach fees in respect of sport/recreation activities of 09 DANICS (P).
7	DCB-139/14-09-2021	113764/-	Payments to CAU Sports DDA towards membership Fee in respect of sport/recreation activities of 17 DANICS (P) 56 th Batch.
8	DCB-140/14-09-2021	87084/-	Expenditure towards membership charges/fees of sport/recreation activities of 18 DANICS (P) of 57 th and 58 th Batch in Yamuna Sports Complex, DDA.
9	DCB-141/14-09-2021	6699/-	Adjustment bill in respect of DANICS (P) regarding fees paid Yamuna Sports Complex, DDA.
10	DCB-164/24-09-2021	81420/-	Adjustment bill towards payment for driving training skills of 16 DANICS (P) 56 th Batch
11	CB-230/23-11-2021	470400/-	Expenses on account of Trek Tour for the 57 th Batch of DANICS (P) w.e.f. 18.10.2021 to 29.10.2021 by Garhwal Mandal Vikas Nigam Ltd.
	TOTAL	3887175/-	

The Department may therefore take necessary action to reimburse/settle the expenditure of Rs.3887175/- from MHA under intimation to the audit.

(INDER MOHAN)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. II

PART - III

TEST AUDIT NOTES

(2020- 2022)

TEST AUDIT NOTES
(2020-21 and 2021-22)

13

5/c

TAN No. 01: Improper maintenance of Pay Bill Registers.

(Ref. Audit Memo No. 02 Dated: 01.03.2023)

During test-check of PBRs for the audit period 2020-21 to 2021-22, it has been observed that the PBRs have not been properly maintained. The following discrepancies were noticed:

1. The mandatory page counting certificate duly signed by the HOO/DDO was not recorded on the first page of the PBR.
2. Every entry in the PBR should be authenticated by DDO, but it was observed that entries in the PBR were not signed by the DDO. Hence, the authenticity and correctness of the information entered/recorded cannot be justified.
3. **Incomplete personal Information** – The mandatory information/details of the officials (which were required to be written on the upper part of each page) were also not found filled completely in many cases. Details like Date of Joining, GPF No, Basic pay, Address, DOB, details of loan/advances/refunds, PAN etc. were not recorded in the PBRs, which is incorrect.
4. **Cutting & Overwriting** – Cuttings and overwriting noticed in the PBRs which were not attested by the competent authority.
5. 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.
6. Gross total of all relevant columns for income tax purposes has not been carried out in the PBRs.
7. Abstract of Pay Bill (GAR-18) has not been filled.

Necessary steps may be taken by the Department to remove the above said discrepancies and compliance be shown to next audit.

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12

TAN No. 02: Improper maintenance of Bill Register (GAR-09).

(Ref. Audit Memo No. 03 Dated: 01.03.2023)

During test-check of Bill Registers for the audit period 2020-21 to 2021-22, it has been observed that the Bill Registers (GAR-09) have not been properly maintained. The following discrepancies were noticed:

1. The mandatory page counting certificate duly signed by the DDO was not recorded on the first page of the Bill Registers (GAR-09).
2. Status of the bills i.e. dates of passing of bills by the Pay and Accounts Officer as well as bills which are cancelled is not indicated on some of the pages in the Bill Register. In the absence of this information, it is difficult to ascertain the number of bills passed/cancelled by PAO/DDO during a particular month.
3. The Bill Registers should be reviewed on monthly basis and result of the observation should be recorded thereon.
4. Several cutting/over-writing found in the Bill Register which are not attested by the DDO.

Necessary steps may be taken by the Department to remove the above said discrepancies and compliance be shown to next audit.

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11

TAN No. 03: Non-surrender of savings

(Ref. Audit Memo No. 04 Dated: 02.03.2023)

As per rule 62(1) of GFRs, 2017, Departments shall surrender all the anticipated savings noticed in the grants or appropriation controlled by them by the dates prescribed before the close of the financial year. The funds provided during the financial year and not utilized before the close of that financial year shall stand lapsed at the close of the financial year.

Further rule 62(2) of the GFRs, 2017 states that the savings as well as the provisions that cannot be profitably utilized shall be surrendered to the Govt. immediately they are foreseen without waiting till the end of the year. No savings shall be held in reserve for possible future excesses.

During the test check of records, it has been observed that the Department has not utilized the budget granted to them to its full extent thereby resulting in savings ranging from 18.9% to 100%. Even the funds are not found surrendered to the Govt. in time before the close of the financial year. The details are as under:

Head	Budget Allotted	Funds used during the year	Savings	% of savings/un-utilised funds
2021-22				
2070 00 003 92 00 06 MT	6500000	5262866	1237134	19%
2070 00 003 92 00 13 OE	25680000	20815020	4864980	18.9%
2070 00 003 92 99 13 IT OE	500000	211928	288072	57.6%
2020-21				
2070 00 003 92 00 03 OTA	10000	0	0	100%
2070 00 003 92 00 06 MT	1500000	1214615	285385	19%
2070 00 003 92 00 11 DTE	90000	7909	82091	91.2%
2070 00 003 92 00 13 OE	20000000	15128513	4871487	24.4%
2070 00 003 92 99 13 IT OE	1000000	598344	401656	40.2%

The department may therefore take necessary steps to follow the rules/ instructions issued for surrender of savings and show the compliance to next audit.

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TAN No. 04: Non deduction of income tax on average basis

(Ref. Audit Memo No. 05 Dated: 02.03.2023)

As per the Income Tax Act, every employer should deduct income tax at source on average basis in monthly installments on the salaries disbursed by him/her, final adjustments being made from the last salary payable before the end of March. Further, any excess or deficit arising out of previous deduction can be adjusted by increasing or decreasing the amount of subsequent deductions during the same financial year.

During scrutiny of the Pay Bill Registers and Income Tax records for the audit period, it has been observed that in most of the cases, tax has not been deducted on average basis and maximum amount of annual tax has been found deducted in the last quarter. Some of the instances for the financial year 2020-21 are as under:

S. No.	Name	Months											
		03/20	04/20	05/20	06/20	07/20	08/20	09/20	10/20	11/20	12/20	01/21	02/21
1	Bijai Kardam AD	15000	15000	15000	15000	15000	15000	15000	15000	15000	34000	34000	34000
2	Sabina Avasthy AD	10000	10000	10000	10000	10000	10000	10000	10000	10000	28700	35800	37523
3	Rajesh Kumar Gautam Sr. PA	8000	8000	8000	8000	8000	8000	8000	8000	8000	31800	37000	37196
4	Krishan Pal Singh AD	19500	19500	19500	19500	19500	19500	19500	19500	22000	24800	30700	30847
5	P Radha Kumari, Sr Asst.	500	500	500	500	500	500	500	500	500	500	15000	16457
6	A Muzir Basha, Driver	1000	1000	1000	1000	1000	1000	1000	1000	1000	13300	13300	13268
7	Kartar Singh, Driver	2000	2000	2000	2000	2000	2000	2000	2000	2000	20000	20000	14332

The department may therefore take necessary steps to follow the rules/ instructions issued for average deduction of tax at source and show the compliance to next audit.

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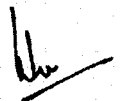
TAN No. 05: Physical verification of Library books

(Ref. Audit Memo No. 12 Dated: 10.03.2023)

As per rule 215(i) of GFRs, 2017, complete physical verification of library books should be done every year in case of libraries having not more than twenty thousand volumes. For libraries having more than twenty thousand volumes and up to fifty thousand volumes, such verification should be done at least once in three years. Sample physical verification at intervals of not more than three years should be done in case of libraries having more than fifty thousand volumes. In case such verification reveals unusual or unreasonable shortages, complete verification shall be done.

During the scrutiny of the Accession Register of UTCS, Govt. of NCT of Delhi and as informed to audit, it has been observed that the Department has total 15010 books as on 31st March, 2022, however, the stock verification has not been completed for the audit period.

The department may therefore take necessary steps to follow the rules issued for physical verification of books and show the compliance to next audit.



**(INDER MOHAN)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. II**

Part-II

Current Audit Report 2022-23

During the course of current audit, 09 audit memos were issued including 01 record memo, highlighting various irregularities with recovery of Rs. 19641/- as per reply provided by the Unit, 09 memo have been converted into 05 TAN and 04 Para (NPR) incorporated in the current audit report as Part-II with an outstanding recovery of Rs. 19641/-.

Details of current recovery:-

Memo No.	Amount pointed out	Amount recovered	Amount dropped on the basis of reply	Balance	Remarks
6	3150	-	-	3150	PARA-1
8	18201	-	-	18201	PARA-2
Total				21351/-	



PART II
CURRENT AUDIT REPORT
(2020-2022)

PARA 01:- (Ref. Memo No. 06 Dated 09/08/2023)
Subject: Short deduction of UTGEIS for Rs. 3150/-

As per MoF, DoE, GOI, OM No.F7(1)/EV/2008 dated 10.09.2010, point no.4 that it has been decided to enhance the monthly subscription towards CGEIS and insurance coverage to the erstwhile Group D employees placed in PB-1with Grade pay of 1800 and classified as Group C @30/- per month from January of the next calendar year i.e.January,2011 Hence, the rate of subscription for the scheme shall Rs.30, Rs.60 & Rs.120p.m. for Group C,B&A employees respectively. **Accordingly, subscription towards UTGEIS was required to be deducted at revised rate from 01.01.2010.**

As per DoPT's OM No.11012/10/2016-Esstt.A-III dated 08/12/17, classification of posts under the CCS (CCA)rules, 1965, are given below:-

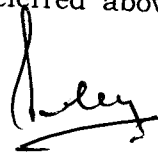
S. No.	Description of posts	Classification of posts
1	A central civil post carrying the pay in the pay matrix at the Level from 10 to 18	Group-A
2	A central civil post carrying the pay in the pay matrix at the Level from 6 to 9	Group-B
3	A central civil post carrying the pay in the pay matrix at the Level from 1 to 5	Group-C

During test check of records, it has been observed that the UTGEIS subscription was deducted less in view of the prescribed rates and category as per orders/ OM given above in r/o following Officers/ Officials resulting in short deduction of Rs.3150/- as detailed below :-

S.no.	Name & Desig. (Sh/Mrs.)	Period	No. of months	Subscription due per month	Subscription deducted per month	Subscription recoverable (in Rs.)
1	Anita Bharal,Asstt. Director	01/2019 to 03/2023	39	120	60	60x39=2340
2	Bharat Singh Patwal, Gr-II steno	04/2022 to 03/2023	12	60	30	30x12=360
3	M.S.Shabana	01/2021 to 03/2023	15	60	30	30x15=450
Total						3150

Accordingly, recovery of **Rs.3150/-**-towards short recovery of UTGEIS, as detailed above may be made **after due verification** under intimation to the Audit.

Other similar cases, if any, may also be taken into account for similar action and deductions of UTGEIS at prescribed rates as referred above may be made under intimation to audit.



PARA 02:- (Ref. Memo No. 08 Dated 14/08/2023)

Sub:-Recovery of over payment of Leave Salary amounting to Rs.18201/-

As per Min. of Personnel, PG and Pensions, DOPT's Office Memorandum No. 11020/01/2017-Estt.(L) dated 30/08/19, Child Care Leave (CCL) may be granted at 100% of leave salary for the first 365 days and 80% of leave salary for the next 365 days.

As per the information provided by the Directorate of Training, UTCS and on scrutiny of PBR, it has been observed that the UTCS had paid 100% leave salary to Ms. Neha Shankar, AO during CCL granted for the next 365 days. Details of overpayment are as under.

CCL period availed for next 365 days	No. of days	Actual pay Due after considering 80% Leave Salary for CCL Period (Rs.)	Pay Drawn	Overpayment made (Rs.)
01/03/23 to 21/03/23	21	72804	91005	18201

The Department may therefore take necessary action to recover the amount of **Rs. 18201/-** (Eighteen Thousand Two Hundred One Rupees only) from Ms. Neha Shankar, AO after due verification of facts and figures under intimation to the audit. All other similar cases may also be reviewed on the similar lines and recovery, if any, may be, made after due verification under intimation to audit .

PARA 03:- (Ref. Memo No. 09 Dated 16/08/2023)

Sub:-Non- adjustment of advances

Rule 118 of Receipt and Payment Rules stipulates that money drawn on abstract contingent (AC) bills for payment of advance should be adjusted within a period of one month from the date of drawl by submission of detailed bills.

As per the information provided by the Unit, it has been observed that advance of Rs. 12,24,000/- drawn on AC bills was not adjusted as of 31st March,2023 due to non-submission of adjustment accounts. Hence, inordinate delay in adjustment of these advances drawn on AC bills involved the possibility of deferring the refund of Government funds lying for prolonged period almost for Eight months. The details of advance is as under:-

Year	Bill No.	Date	Purpose of Advance	Amount of advance
2022-23	275	08/12/22	Payment for UT visit of 16 nos. DANICS(P), 59 th Batch from 02/01/23 to 07/01/23	12,24,000/-
Total				12,24,000/-

The Department may therefore take necessary action to adjust the long pending advance of Rs.12,24,000/- under intimation to audit

PARA 04:- (Dated 17/02/2023)
Sub: Non- Production of Records

1. Medical reimbursement register
2. Tuition fee register
3. Income tax rebate certificate
4. Contingency register
5. Supplementary nutrition food file for the audit period
6. Telephone register
7. Register of un-disbursed amount
8. Property register
9. File related to hiring vehicles

The above mentioned record may be shown to the next audit.



(PANKAJ NARANG)
IAO/AO
Audit Party No. VI

PART III
TEST AUDIT NOTE
(2022-2023)

TAN.01:- (Ref: Audit Memo No.02 dated 07/08/2023)
Sub:- Improper maintenance of Pay Bill Register.

During the test check of Pay Bill Register of office of **UTCS, Vishwas Nagar, Shahdara, Delhi** for the Period 2022-23 the following shortcomings have been noticed:

1. The mandatory page counting duly signed by the HOO/HOD was not recorded on the first page of the PBR
2. The mandatory information/details of employees such as Basic pay, Grade Pay, Pay level, date of increment, Details of govt. accommodation, GPF/PRAN Numbers etc. required to be recorded on the upper left side of each page in the PBRs not found completely filled in.
3. Total of each column is also required to be entered in the last line of each page (at the bottom) for the purpose of calculation of Income Tax of the respective year, which is not done.
4. Monthly entries of Pay and allowances entered in the PBRs have not been signed by DDO.
5. Cuttings and over writings have also not been attested by any competent authority.
6. Aadhar No. of employees are not mentioned in PBR.
7. Abstract of Pay Bill (GAR-18) has not been signed by the DDO.

Necessary action may be taken to rectify the shortcomings and shown to next audit.

TAN.02:- (Ref: Audit Memo No.03 dated 07/08/2023)
Sub: Shortcoming in Bill Register.

On scrutiny of Bill Register of office of the **UTCS, Vishwas Nagar, Shahdara, Delhi** for the Period 2022-23 the following shortcomings have been noticed:

1. Page counting certificate has not been recorded on the first page of the register.
2. **Blank Col- 5,6,7,8, and 9** should be completed under the signature of DDO so as to check the actual amount admitted/ passed by the PAO office and timely receipt of cheque, but the same has never been completed/ signed by the DDO in respect of any of the financial year under audit period, which is irregular.



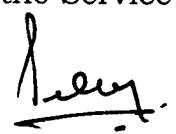
- 3. **Blank Col- 10, 11 and 12** of the register indicate the cheque no./ Date received against the bill present to the PAO and which must be attested by the DDO in Col. 12 at the time of the making necessary entry into the Cash Book but these columns were found blank, which is irregular reasons for not signing against col. 10 and 11 by DDO may be furnished to audit.
- 4. **Blank Col-13,14 and 15** means to keep a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period not filled, which is irregular.
- 5. **ECS details** has not been mentioned in the Bill register. Date of sending of ECS by the PAO has not been found against Bill.

Necessary action may be taken to rectify the shortcomings and shown to next audit.

TAN.03:- (Ref: Audit Memo No.04 dated 08/08/2023)
Sub: Deficiency in maintenance of Service Books

During the test check of Service Book provided by the **UTCS, Vishwas Nagar, Shahdara, Delhi**, the following deficiency are observed:-

- (i) **Entry of Aadhar Number** has not been made in most Service Books as per instructions circulated by the Pr. Secretary (Finance), Finance Department, Govt. of NCT of Delhi vide No.F.3(03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015.
- (ii) **Verification and communication of qualifying service after 18 years of service or 5 years before retirement.**- As per Rule 32 of CCS (Pension) Rules, on completion of 18 years or 5 years before the date of retirement, whichever is earlier, verification of services of the Government servant concerned should be completed and a certificate of verification issued to him in the prescribed form (Form 24). However the service has not been got verified in any case.
- (iii) **Practical guidelines on the maintenance of Service Book** - instructions/ guidelines contained on the inner cover pages of the printed Service Book will be followed. in addition, some practical guidelines are below:-
 - (A) **Opening of Service Book** - Name to be written both in English and in Hindi on the outer cover. Reference to the original documents verified to be made for (i) Date of Birth (ii) Educational Qualification,(iii) Technical Qualifications and (iv) Caste Certificate for SC/ST/OBCs.
- (iv) **Annual Verification of Services.**- Verification of Services will be completed annually along with pay slip for the month of April every year and certificate of verification recorded in the Service Book after ensuring correctness of the entries.



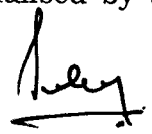
- (v) **Verification for the remaining period** – before submitting pension papers to the pension sanctioning authority, verification will be completed for the remaining period of service up to retirement.
- (vi) **Leave-Account** – in many Service Book Leave A/C has cutting and Overwriting & fluids in various entries. Entries should be Clear and Order in respect of Special leave, summer Vacation duty may be pasted in the Service Books.
- (vii) **Photograph:** Vide GID below SR 197, a photograph of the Government servant is to be affixed on the right hand corner of the Service Book. However in several cases the photographs are not affixed or very old.
- (viii) **First page of Service Book** having details of the employee should be filled up properly and completely. it is observed that many details are formed blank such as Finger Print, Caste, identification marks etc.
- (ix) Entries of verification of character and the antecedents of the employees, not found in the Service Books.
- (x) Documents in r/o declaration of declaration of nominees in gratuity& pension are not found attached in the Service Books.
- (xi) Leave records in Service Books not found signed by the HOO.

Necessary action may be taken to rectify the shortcomings and shown to next audit.

TAN.04:- (Ref: Audit Memo No.05 dated 09/08/2023)
Sub: Shortcomings in maintenance of Cash Book.

During the test check of Cash Book of office of **UTCS, Vishwas Nagar, Shahdara, Delhi** for the Period 2022-23 the following shortcomings have been noticed:

1. **Certificate of Physical verification of cash certificate was not recorded in the prescribed format:** As per Rule 13(4) of Receipt and payment Rules,1983 provides that at the end of each month, the Head of Office should verify the cash balance in Cash Book and record a signed and dated certificate to the effect. In regard to any discrepancy noticed therein the instruction contained in the GFR should be followed. The certificate is normally, be in the following form:
 “Certified that cash amounting to Rs.....has been physically verified and found correct as per the balance recorded in the cash book:”. “It is advised that in future appropriate certificate to physical verification of cash be recorded in the cash book.”
 However, it has been observed the certificate was not recorded in the prescribed format.
2. **Erasers/ Overwritings:** Ane raser or overwriting of an entry once made in cash book is strictly prohibited. It has been observed that corrections have been made the cash book but entries were not initialised by the Head of Office on every such corrections.



3. **As per Rule 13(ii)** all monetary transaction should be entered in the cash book as soon as they occur and attested by the Head of the Office in token of check. However, it has been observed that the procedure is not being followed strictly and the entries are not attested by the HOO/ DDO, in many case, which is against the Rule. (1)

Necessary action may be taken to rectify the shortcomings and shown to next audit.

TAN.05:- (Ref: Audit Memo No.07 dated 10/08/2023)
Subject: Physical verification of Library Books

As per Rule 215(i) of GFR 2017 complete physical verification of library books should be done every year in case of libraries having not more than twenty thousand volumes. For libraries having not more than twenty thousand volumes and upto fifty thousand volumes, such verification should be done at least once in three years. Sample physical verification at intervals of not more than 3 years should be done in case of libraries having not fifty thousand volumes. In case such verification reveals unusual or unreasonable shortage, complete verification shall be done.

During the scrutiny of the Accession register of UTCS, Govt. of NCT of Delhi and as informed to audit, it has been observed that the Department has total 15751 books as on March 2023, however, the stock verification has not been complete for the audit period.

The department may therefore takes necessary steps to follow the rules issued for physical verification of books and show the compliance to next audit.


(PANKAJ NARANG)
(IAO/Party No.-06)