

**DIRECTORATE OF AUDIT
GOVERNMENT OF N.CT.OF DELHI
4th LEVEL, C-WING, DELHI SECTT,
I.P. ESTATE, NEW DELHI-110002
(PARTY NO.XIV)**

Sub: - Audit report of Services Department, GNCT of Delhi, Delhi Secretariat, ITO, New Delhi, for the period November 2019 to March 2022.

Test audit of the accounts of Services Department, GNCT of Delhi, Delhi Secretariat, ITO, New Delhi, for the financial year November 2019 to March 2022, was conducted by Mrs. Sadhna Sharma, Sr. AO/IAO (on leave), Sh. Mohan Kumar Choudhary, AAO and Sh. Satish Kumar (15/06/22 on leave), Sr. Assistant, w.e.f. 10.06.2022 to 24.06.2022 (11 Working days). Statuary audit of Services Department, GNCT of Delhi, Delhi Secretariat, ITO, New Delhi has been conducted by AG (Audit) Delhi upto 31/03/2020.

AIMS AND OBJECTIVES'

The services Department deals with the matters related to Service Rules/Recruitment Rules in respect of the posts of all departments of GNCT of Delhi & its Autonomous Bodies, advice on Cabinet matters/ Cabinet Notes, issues related to contractual employees, policy regarding reservation issues, advice related to reservation matters, Seniority in respect of DASS/Steno Cadre employees, Service matters of Grade-I (DASS officers, grant of ACP/MACP/NFSG benefits to officers/officials from DASS/Steno Cadre, transfer of IAS, DANICS & DASS/Steno Cadre officers & Officials. Other miscellaneous matter received from time to time.

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

The following Officer/Officials have served as HOD/HOO/DDO/Cashier during November 2019 to March 2022:-

1. List of HOD

S.No.	Name	From	To
1.	Ms. Geetanjali Gupta (IAS)	29.06.2018 (Add. Charge)	18.05.2020 (Add. Charge)
2.	Sh. Satya Gopal (IAS)	19.03.2020 (Add. Charge)	15.03.2021(Add. Charge)
3.	Sh.Vikram Dev Dutt (IAS)	15.03.2021	19.05.2021
4.	Sh. S.B. Deepak Kumar (IAS)	20.05.2021	30.05.2022

2. List of HOO

S.No		From	To
1.	Sh. Bhairab Dutt (Dy. Secy)	01.11.2019	24.10.2020
2.	Sh. Amitabh Joshi (Dy. Secy)	25.10.2020	Till date

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3. List of DDO

S.No		From	To
1.	Sh. Prahlad, AAO	01.11.2019	30.06.2020
2.	Sh. Ravi Kumar, AAO	01.07.2020	Till date

4. List of Cashier

S.No		From	To
1.	Sh. Sunil Taneja, UDC	01/11/2019	24/08/2020
2.	Sh. Monu Panchal, UDC	25/08/2020	Till Date

(Budget Detail)

Period	Allotted Budget	Expenditure	Balance
2019-20	21000000	13511290	7488710
2020-21	55000000	42583232	12416768
2021-22	67900000	54102747	13797253

Vacancy Statement

Group (A B C)	Sanctioned Posts	Filled posts	Vacant posts
Group A	03	02	01
Group B	21	19	02
Group C	40	29	11
Total	64	50	14

Statuary Audit

Statuary audit of Services Department, GNCT of Delhi, Delhi Secretariat, ITO, New Delhi has been conducted 31.03.2020.

Maintenance of Records

The maintenance of records of Services Department, GNCT of Delhi, Delhi Secretariat, ITO, New Delhi for the period November 2019 to March 2022 was found satisfactory subject of observations made in Current audit report.

Old Audit Report

New Unit.

Details of old paras settled :- Nil

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Current Audit Report

During the course of current audit, 14 audit memos including 1 **record** memo, highlighting various irregularities/short recoveries to the tune of **Rs. 20224/-** were issued. Out of which 01 (Record Memo) settled with recovery of Rs. Nil and remaining 13 memos in which 06 audit memos have been incorporated in 05 Paras (including memo no. 02 & 05 converted into PARA NO.01 (A) & 01 (B)), alongwith recovery of **Rs. 20224/-** and remaining 07 memo has been taken as 07 TAN in the current audit report as details given below.

Details of Current Recovery

Para No.'s/Audit Memo No.	Total Recoveries (in Rs.)	Amount Recovered (in Rs.)	Balance (in Rs.)
01 / 02 & 05	11128/-	Nil	11128/-
02 / 07	480/-	Nil	480/-
03 / 08	2610/-	Nil	2610
04 / 09	5756/-	Nil	5756/-
05 / 14	250/-	Nil	250/-

The internal audit report has been prepared on the basis of information furnished and made available by the Services Department, GNCT of Delhi, Delhi Secretariat, ITO, New Delhi for the period November 2019 to March 2022. The Audit disclaims any responsibility for non production of record/information or misinformation and/of non-information provided by Services Department, GNCT of Delhi, Delhi Secretariat, ITO, New Delhi. The responsibility for any legal or other liabilities, which may arise at any point of time in any way from this report, may be put on , the whole or a part of it, lies Services Department, GNCT of Delhi, Delhi Secretariat, ITO, New Delhi. The Dte. of Audit is not responsible for any legal consequences arising at any time in future, in whatsoever manner and whatsoever ways


(MOHAN KUMAR CHOUDHARY)
AAO

On leave
(SADHNA SHARMA)
IAO/Sr.AO
PARTY NO.XIV

PART-I

NIL

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PART II
CURRENT AUDIT REPORT
(November 2019 to March 2022)

(Reference Audit Memo No.02 dated 13.06.2022)

PARA No. 01(A): Short recovery of Licence Fee in respect of Govt. Accommodation amounting to Rs. 4860/-

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

During scrutiny of the PBRs and other allied records maintained in Services Department, Delhi Secretariat, GNCT of Delhi, (H.Q.), Delhi-110002. The following short recovery of Licence fee has been observed:-

S. No.	Name & Design.	Res. Address	Period		Licence Fee			No. of months	Amount recoverable (Rs.)
			From	To	Due	Paid	Diff.		
1	Sh. Raju Khundrak Pam, S.A	Qtr. No. 114, Type II, Timarpur Delhi	11/19	06/20	310/-	245/-	65/-	08	520/-
2	Sh. Vaibhav Pandey, J.A	Qrt. No. 763, Type. I, D.A Flats, Gulabi Bagh, Delhi.	11/19	06/20	150/-	135/-	15	08	120/-
3	Sh. Anoop Kumar, S.A	Qrt. No. 34, Type II, Maharani Bagh, Delhi.	10/20	05/22	370/-	180/-	190/-	20	3800/-
4	Sh. Shiv Kumar, J.A	Qrt. No. 226, Type II, Timar Pur, Delhi	07/20	01/21	370/-	310/-	60/-	07	420/-
									4860/-

(Reference Audit Memo No.05 dated 14.06.2022)

PARA No.01(B): Short recovery of Water Charges in respect of Govt. accommodation amounting to Rs. 6268 /-

As per PWD & Housing, Deptt. GNCT of Delhi order No. 30.3 (17)(8) Misc./Co-ord/2012/4902 dated 24/08/2012, Order No. F 4 (1) Misc./ PWD&H/A-II/2004/P.F./10039-51 dated 16.07.2018 & order No. F 4 (1) Misc./ PWD&H/A-II/2004/P.F./8494-8588 dated 08.10.2020 the flat rate of Water Charges for various types of residential accommodation have been revised w.e.f 01.07.2012.

2022

During scrutiny of the PBRs and other allied records maintained in Services Department, Delhi Secretariat, GNCT of Delhi, (H.Q.), Delhi-110002. The following short recovery of water charges has been observed:-

S. No.	Name & Design.	Res. Address	Period		Water charges			No. of months	Amount recoverable (Rs.)
			From	To	Due	Paid	Diff.		
1	Sh. Purushotam Lal, ASO	Qtr. No. 73/1, Type II, Pushp Vihar, Delhi	11/19	02/22	196/-	30/-	166/-	28	4648/-
2	Sh. Anoop Kumar, S.A	Qtr. No. 34, Type II, Maharani Bagh, Delhi.	10/20	05/22	196/-	115/-	81/-	20	1620/-
									6268/-

HOO may be directed to recovery amounting to **Rs. 11128/- (4860+6268)** on account of short deduction of Licence Fee and Water charges from the concerned official after due verification of facts and figure under intimation to the audit. Similar other cases may also be reviewed at your own level under intimation to audit.

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PARA No.02: Recovery of overpayment of Leave salary of Rs. 480/-on account of Child Care Leave.

Amendments in CCS (Leave) Rules 1972 has been carried out vide O.M. No. 11020/01/2017-Estt.(L), Govt. of India , Ministry of Personnel PG & Pensions, Department of Personnel & Training dated 30.08.2019 which have come into force w.e.f. 14.12.2018. Point III (a) of said O.M. is under:-


III. With amendments of Rule 43-C relating to Child Care Leave (CCL), following changes have been made: -

(a) CCL 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

During scrutiny of the Service Books in r/o Mrs. Amina Ansari maintained by the Services Department, GNCT of Delhi, Delhi Secretariat, for the audit period Nov. 2019 to March 2022, overpayment of Leave salary during Child Care Leave has been observed :-

Period of CCL	Total Days	Balance CCL	Basic Pay +DA during the leave period (in Rs.)	100% Pay for the leave period (in Rs.)	80% Pay of leave (in Rs.)	Amount to be recovered (in Rs.)
11.02.2021 to 12.02.2021	02	363	28700+4879 = 33579/-	2399/-	1919/-	480/-
Total						480/-

HOO may be directed to recovery amounting to Rs 480/- on account of Overpayment of Leave salary may be recovered from the official concerned & deposited into Govt. A/c after due verification of facts and figures under intimation to audit. Other similar cases may also be verified at your level and action be taken accordingly.



(Reference Audit Memo No.08 dated 17.06.2022)

PARA No.03:- Short deduction of subscription towards UTGEIS amounting to Rs. 2610/-.

As per the Order No. 11012/7/2008-Estt.(A) dated 17 April 2009 issued by Deptt. of Personnel & Training, Ministry of Personnel, Public Grievances and Pension, Govt. of India regarding "Classification of Posts" viz. Group A, B, C and D, the classification of posts is as under:-

S.No.	Description of Post	Classification of Posts
1	(a) A Central Civil post in Cabinet Secretary's scale (Rs. 90000- fixed), Apex Scale (Rs.80000-fixed) and Higher Administrative Grade plus scale (Rs. 75500-80000);	Group A
	(b) A Central Civil post carrying the following grade pays :- Rs. 12000, Rs. 10000, Rs. 8900 and Rs. 8700 in the scale of pay of Rs. 37400-67000 in Pay Band-4, and Rs. 7600, Rs. 6600 and Rs. 5400 in the scale af pay of Rs. 15600-39100 in Pay Band-3	
2	A Central Civil post carrying the following grade pays :- Rs. 5400, Rs. 4800, Rs. 4600 and Rs. 4200 in the scale of pay of Rs. 9300-34800 in Pay Band-2	Group B
3	A Central Civil post carrying the following grade pays :- Rs. 2800, Rs. 2400, Rs. 2000, Rs. 1900 and Rs. 1800 in the scale of pay of Rs. 5200-20200 in Pay Band-I	Group C
4	A Central Civil post carrying the following grade pays :-Rs. 1300, Rs. 1400, Rs. 1600, Rs. 1650 in the scale of pay of Rs. 4440- 7440 in 1S Scale Group D (till the posts are upgraded)	Group D

Further, as per Central Govt. Employee Group Insurance scheme (CGEGIS) / Union Territories Group Insurance Scheme (UTGEIS), the rate of monthly subscription to the employees classified as Group 'A', 'B' and 'C' is required to be deducted as per details given below to get the appropriate insurance cover :-

Group to which the employee belongs	Rate of subscription (In Rs.)	Amount Of Insurance Cover (In Rs.)
A	120	120000
B	60	60000
C	30	30000

As per guidelines mentioned therein, the employees are enrolled as members of the Scheme only from 1st January every year. If an employee enters service on or after 2nd January in any year, he is enrolled as a member only from 1st January of the next year. Further on regular promotion of a member to a higher Group after the 1st January in any year, his subscription will be raised only from the 1st January of the next year.



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During Scrutiny of record provided by the O/o Services Department, GNCT of Delhi, Delhi Secretariat, for the audit period November 2019 to March 2022, it has been observed that Department has not recovered the UTGEIS as per prescribed rates. Details of such is as under.

S. No	Name of the employee (Sh./ Shri)	Grade Pay / Level in pay matrix	UTGEIS Contribution		Difference to be recovered	Period/ Month	Amount to be recovered
			Deducted	To Be Deducted			
1	Sh. Bhairav Dutt, D.S	11	60/-	120/-	60/-	11/2019 to 05/2022 (31 Months)	1860/-
2.	Smt. P Aparna, Steno Gr.II	07	30/-	60/-	30/-	11/2019 to 10/2021 (24 Months)	720/-
3	Smt. Amina Ansari, JR/Gr.IV	02	Nil	30/-	30/-	01/2021 (01 Month)	30/-
					Total		2610/-

HOO may make a recovery of **Rs. 2610/-** on account of short recovery of UTGEIS from the concerned officials after due verification of facts and figure under intimation to Audit. Similar other cases may also be reviewed at your own level under intimation to the next audit.

(Reference Audit Memo No.09 dated 20.06.2022)

PARA No.04:- Recovery of Bonus amounting to Rs. 5756/-.

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

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

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

During the scrutiny of records it is observed that following officials whose details given below have been granted excess bonus which is irregular:-

S. No	Name & Designation of official	Date of Joining	Financial year	Bonus admissible for period	Bonus paid (Rs.)	Bonus to be paid (Rs.)	Amount to be recovered (Rs.)
1	Sh. Vinay Kumar, Gr.IV (03/10/1989)	19.05.2020	2020-21	10 Months	6908/- Bill No. BO-94, 24.10.2021	5757/-	1151/-
2	Sh. Sunil Kumar, Gr.IV (19/10/1987)	19.05.2020	2020-21	10 Months	6908/- Bill No. BO-94, 24.10.2021	5757/-	1151/-
3	Sh. Sunil Kumar, Gr.IV (28/12/1996)	01.10.2020	2020-21	06 Months	6908/- Bill No. BO-94, 24.10.2021	3454/-	3454/-
Total							Rs. 5756/-

HOO may be directed to recovery of amounting to **Rs. 5756/-** on account of excess payment of Bonus from the concerned official after due verification of facts and figure under intimation to the audit. Similar other cases may also be reviewed at your own level under intimation to audit.



PARA No.05:- Short recovery of DGEHS amounting to Rs. 250/-.


1. The rates of subscription for availing DGHS facility have been revised w.e.f. 01.02.2017, after implementation of recommendation of 7th CPC vide order no. F.25(III)/DGEHS/140/DHS09/204078-204243 dated 02.05.2017 issued by the Dte. General of Health services, GNCT of Delhi, as per detail given below:-

Sl.No.	Corresponding levels in the Pay Matrix as per 7 th CPC	Contribution (Rs. Per month)
1	Level 1 to 5	250
2	Level 6	450
3	Level 7 to 11	650
4	Level 12 and above	1000

During scrutiny of PBR, it has been noticed that the DGEHS contribution has not been recovered in r/o of Smt. Amina Ansari, Gr. IV (DASS) by department for the month of January 2021 as detailed below:-

Sl No.	Name of Official (Sh/Smt./Ms.)	DGHS Due (Rs.)	DGHS deducted (Rs.)	Short recovery (Rs.)	Period	No. of months	Amount to be recovered (Rs.)
1	Smt. Amina Ansari, Gr. IV (DASS)	250/-	Nil	250	01/21	01	250
					Total		250/-

HOS may directed to recovery of amounting to Rs. 250/- from concerned employees after due verification of record under intimation to Audit. Other similar cases may also be verified at your level and action be taken accordingly.


(MOHAN CHOUDHARY)
AAO

on leave
(SADHNA SHARMA)
IAO/Sr.AO
(Party No.XIV)

47

PART – III
TEST AUDIT NOTES
CURRENT AUDIT REPORT
(November 2019 to March 2022)

(Ref. Audit Memo No. 03 dated: 13.06.2022)

TAN No.01: Shortcomings in the maintenance of Pay Bill Register for the audit period November 2019 to March 2022.

During test check of PBRs maintained by Services Department, Delhi Secretariat, GNCT of Delhi for the audit period from November 2019 to March 2022 the following discrepancies has been noticed:-

1. The mandatory page count certificate has not been recorded on first page of PBR November 2019 to March 2020..
2. 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.
3. Cutting/overwriting made in any of the PBR has not been attested by DDO.
4. Mandatory information's regarding ECS No., MICR no. & Type of Govt. Quarter and address of Govt, Quarter were not written in the PBR.
5. GAR-18 Abstract has been prepared but not signed by DDO.
6. Totaling of the columns in the PBR has been not done which is mandatory for income tax calculation.
7. Entries recorded have not been verified and attested by the DDO/HOO.
8. Index has not been prepared properly.

HOO may be advised to rectify the above mentioned irregularities and compliance may be shown to the next Audit.



TAN No.02 : Shortcomings in the maintenance of Bill Register for the audit period November 2019-20 to 2021-22.

During the test check of Bill registers maintained by **Services Department, Delhi Secretariat, GNCT of Delhi**, the following irregularities have been observed:-

1. Page counting certificate has not been recorded.
2. The Column No. 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 to ascertain the timely receipt of cheques, 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. Column No. 10 and 11 of the bill register indicate the cheque (No. and date) received against the bill presented to the PAO and which must be attested by the DDO in Col. 12 at the time of making necessary entry in the Cash Book but these some columns were found blank, which is irregular. Reasons for not compliance thereof may be furnished to audit.
4. Column No... 13, 14 and 15 are meant for, to keep a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period, not found filled up which is also irregular.
5. Further, the ECS detail has not been mentioned in the Bill Register. Date of sending of ECS by the PAO has not been found mentioned against bills presented before the PAO for payment through ECS.
6. Cutting has been not attested by DDO.
7. Bill register 2019-20 & 2020-21 has been not maintained in proper format i.e. GAR-9.

HOO may be advised to rectify the above mentioned irregularities and compliance may be shown to the next Audit.



TAN No.03 : Irregularities in maintaining of Cash Book..

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

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

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

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

During the test audit of Cash book of Services Department, GNCT of Delhi for the audit period from November 2019 to March 2022 the following discrepancies has been noticed:-

1. Mandatory page counting certificate has not been signed by HOO/DDO.
2. Each entry has not been signed by the competent authority.
3. As per rule 13(IV) cash balance and certificate has not been recorded by DDO at the end of each month.
4. Cutting is not attested by the Competent Authority.
5. Cash Book has not been verified by person other than written of cash book & DDO

HOO may be advised to rectify the above mentioned irregularities and compliance may be shown to the next Audit.




TAN No.04 : Verification of qualifying Service.

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

S.N	NAME Mr./ Ms.	Designation	D.O.B	Date of Appointment	Date of Retirement
1	Ms. Vandana Mathur	ASO	06/11/1973	28/09/1995	30/11/2033
2	Sh. Deep Chand Tiwari	ASO	15/05/1974	16/06/1994	31/05/2034
3	Ms. Anju Mangla	Dy. Secy	02/10/1966	24/01/1990	31/10/2026
4	Sh. Amit Kr. Singh	S.O	15/07/1979	05/11/2003	31/07/2039
5	Sh. Rajesh Shankar	S.O	22/12/1972	02/02/1998	31/12/2032

HOO may be advised to send the file to concerned PAO for the verification of qualifying service and compliance may be shown to the next Audit.



TAN No.05 : Improper maintenance of vouchers and bills.

As per Rule 102 of Receipt & Payment rules regarding certificate in support of stores purchase bills:-

If not provided otherwise by departmental regulations, bills presented in support of payments for purchase of stores shall be accompanied by a certificate that the articles detailed in the vouchers, and their quantities are correct, their quality good and according to specifications, that the rates paid are not in excess of accepted or market rates, and that suitable notes of payment have been made in the indents, supply orders and invoices concerned to prevent double payment. The authority, unless it is general one, under which the purchase is made, shall also be quoted

As per Sub Rule (2) and (3) of Rule 59 of Receipt and payment contains Instructions manner of cancellation of vouchers.—

(2) All paid vouchers must be stamped 'paid' or so cancelled that they cannot be used a second time. Stamps affixed to vouchers must also be cancelled so that they may not be used again.

(3) All sub-vouchers to bills must be cancelled in such a manner that they cannot be subsequently used for presenting fraudulent claims or other fraudulent purposes.

Paid vouchers- Sub-voucher retained by the disbursing officers are required to be marked "Paid & cancelled" immediately after entries made in the contingent register but it has been observed that no voucher has been cancelled after making the payment.

During test check of contingent bills of audit period i.e. November 2019 to March 2022, it has been observed that all paid vouchers are not stamped "Paid" & "Cancelled" and no certificate as per rule 102 has been made on the bills.

Some such instances are given below in which above rules have not been followed:

S. No.	Bill No. & Date	Name of Agency	Amount (Rs.)
1.	107- 30.03.2021	Surya Enterprises	18120/-
2	44 - 03.08.2021	Mannat Enterprises	50914/-
3	45 – 03.08.2021	Delite Enterprises & Mannat Enterprises	129406/-
4	47 – 09.08.2021	Corporate Telesystems Pvt. Ltd.	79990/-
5	79 - 07.10.2021	Paras Enterprises	14985/-
6	204- 15.03.2022	D.S Enterprises	60500/-

HOO may be advised to rectify the above mentioned irregularities and compliance may be shown to the next Audit.



TAN No.06 : -Improper Maintenance of Stock Registers.

During the test check of the Stock Registers of Services Department, GNCT of Delhi, Delhi Secretariat, ITO, New Delhi, for the audit period November 2019 to March 2022, the following discrepancies have been noticed:

1. As per rule 213(1) the inventory for fixed assets shall ordinarily be maintained at site. Fixed assets should be verified at least once in a year and as per rule 213(2) a physical verification of all the consumable goods and materials should be undertaken at least once in a year and discrepancies, if any, should be recorded in the stock register for appropriate action by the competent authority. Physical verification of Non-consumables and Consumables stock/goods has not been undertaken during audit period 2021-22.
2. **Non-attestation of the entries:** As required under rules all the entries of receipt of stores and further issue have to be attested by the head of the concerned department. It has been observed during the course of audit that Some items issued are being not attested by HOO.
3. **Non-recording of cost, exact specifications and serial number of stationery items:** It has also been observed that the department is not recording the cost, exact, specifications etc. in the stock register being maintained. Such vital information must have been recorded in the stock register so that there may not be any problem at the time of their disposal or recovering the cost in case same are missing/lost.
4. **Index has not been maintained in proper format.**
5. Some items are wrongly entered in consumable stock register which are nature of Non-consumable items as well as some entries have been made Non-consumable stock register which are nature of Consumable stock register such as under:-

Sr. No.	Name of items	Nature of item	Wrongly entered	Page No.
1	Duster	Consumable stock register	Non-consumable register	P-32
2	Hand Towel	Consumable stock register	Non-consumable register	P- 23
3	N-95 Mask	Consumable stock register	Non-consumable register	P-27
4	Electric kettle	Non-consumable register	Consumable stock register	P-04
5	Computer Hardware	Non-consumable register	Consumable stock register	P-09

6. Every financial year stock register pertaining to consumable and non-consumable are being maintained which is irregular.

HOO may be advised to rectify the above mentioned irregularities and compliance may be shown to the next Audit.




(Ref. Audit Memo No. 13 dated: 22.06.2022)

TAN No.07 : - Sub: Shortcomings in the maintenance of Log Books.

During the test check of log books, provided to the audit by the **Services Department, GNCT of Delhi, Delhi Secretariat, ITO, New Delhi**, following shortcomings have been noticed:

- i. Certificate giving the number of page at the time of Log Book is brought into use should be recorded on the 1st page after counting the pages under the attestation of the In-charge/Controlling officer of the vehicle, but the same was not found recorded in the Log Books provided to the audit.
- ii. In all log books, on some occasions, purpose of journey was not mentioned.
- iii. As per Staff Car Rules, officer using the staff car should note in their own hand writing the mileage at the start and at the completion of each trip after verifying from the kilometer and give sufficient particulars i.e. kilometer covered for each place, purpose of journey, period of detention, but the same were not filled by the officer who used the vehicle. Diesel/Petrol account was not at all filled up in all the log books provided to the audit, which is irregular.
- iv. A senior officer should scrutinize the log book once a month to ensure that there is no misuse of staff car and that all officers who used the staff car have made the necessary entries in the log book. A certificate to this effect should be recorded in the log book by the officer so authorized but it was not found recorded in the log book.
- v. The log book in respect of each staff car should be closed at the end of the month and summary be prepared in the log book showing the details of duty and non-duly journey performed during the month, but same was not prepared in any of the log book.
- vi. Cuttings have been done number of times in log book which have not been attested by the officer so authorized.
- vii. In Log books Col. No. 5 regarding kilometer covered by vehicle has not been filled up.
- viii. Average of the vehicle covered in kilometer was not worked out in any of the log book. In the absence of the same, the consumption of petrol could not be verified, whether the average petrol consumption was in accordance with the minimum kilometer average fixed for a particular vehicle.
- ix. In log books purpose of journey have been mentioned as "official", whereas purpose of journey should be "specific".

HOO may be advised to rectify the above mentioned irregularities and compliance may be shown to the next Audit.


(MOHAN CHOUDHARY)
AAO

on leave
(SADHNA SHARMA)
IAO/Sr.AO
(Party No.XIV)