

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

**Sub:** - Audit report of ADM-Cum -Director (Panchayat), 1 Kripa Narain Marg New Delhi.. for the year 2017-2018 to 2021-2022.

**INTRODUCTION:**

Test audit on the accounts of ADM-Cum -Director (Panchayat), 1 Kripa Narain Marg New Delhi. has been conducted by field Audit Party NoXVI, Comprising of Sh. Satish, IAO/Sr.A stand relived w.e.f 18.04.2022 , Smt. Kavita Saxena, Sr.AO ( joined on 25.04.2022, Sh. RAM Poojan, AAO ( EL w.e.f. 18.04.2022 to 22.04.2022) & Sandeep ASO w.e.f 12.04.2022 to 26.04.2022 ) 07 working days. This is a general audit. .

**AIMS AND OBJECTIVES**

The office of Director(Panchayat) falls under the jurisdiction of Principal Secretary ( Revnue), Department Govt of NCT of Delhi and is headed by Additional District Magistrate -Cum-Director(Panchayat). In addition the Department issued Administrative approval and expenditure Sanction to Irrigation & Flood Control Department for construction/repair/renovation of Chaupals, Barat Ghar and boundary walls of Gaon Sabha Land for general public and other castre. Besides department also deals with Court cases in Lower Court,High Court and Supreme Court related with Gaon Sabha Land.

**b) List of HOO /DDO/ Cashier**

The following officers/officials have served as HOD/HOO/DDO/Cashier

**LIST OF HOD**

S.NO	NAME( Sh.)	Designation	PERIOD
01	Smt. Manisha Saxena,	Divisional Commissioner	01.04.2017 to 03.07.2018
02	Smt. Tani Garg	Director (Panchayat)	04.07.2018 to 04.03.2019
03	Sh. K.S. Meena	Director (Panchayat)	05.03.2019 to 02.11.2020
04	Sh. M.T.Kom	Director (Panchayat)	03.11.2020 to 31.03.2022

**LIST OF HOO**

S.NO	NAME( Sh.)	Designation	PERIOD
01	Sh. Pravesh Ranjan Jha,	Director (Panchayat)	01.04.2017 to 27.07.2018

02	Sh. Ranjeet Singh	Director (Panchayat)	28.07.2018 to 13.05.2018
03	Smt. Tani Garg	Director (Panchayat)	14.05.2018 to 05.07.2018
04	Kailash Kumar Singh	BDO(HQ)	06.07.2018 to 04.03.2019
05	Ajay Arorra	BDO(HQ)	05.03.2019 to 01.07.2019
06	Anil Sirohi	BDO(HQ)	02.07.2019 to 06.09.2020
07	Prakash Chander Thakur	BDO(HQ)	07.09.2020 to 07.11.2020
08	Amol Barthwal	BDO(HQ)	08.11.2020 to 29.02.2021
09	Sanjay Sondhi	BDO(HQ)	01.03.2021 to 07.10.2021
10	Ram Rattan Singh	BDO(HQ)	08.10.2021 to 31.03.2022

**LIST OF DDO**

S.NO	NAME	POST	PERIOD
01	Devinder Kumar Sharma	AAO	01.04.2017 to 30.05.2017
02	Subodh Kumar Das	AAO	31.05.2017 to 17.07.2020
03	Vipin Kumar Tyagi	Section Officer	18.08.2020 to 22.02.2021
04	Vijay Kumar	AAO	23.02.2021 to 31.03.2022

**3. List of CASHIER**

S.NO	NAME	POST	PERIOD
01	R.G. Krishan	Gr.-II(DASS)	01.04.2017 to 30.08.2017
02	Smt. Ambavati	Gr.-II(DASS)	31.08.2017 to 27.03.2018
03	Smt. Geeta	Gr.-II(DASS)	28.03.2018 to 08.07.2019
04	Sh. Liladhar	Gr.-III(DASS)	09.07.2019 to 31.03.2022

**c) Budget allocation and Expenditure**

**Budget & Expenditure for the 2017-18 to 2021-2022.**

Year	PLAN		
	Budget Allotted Amount	Expense	Balance
2017-18	18248000	12558413	5689587



118

2018-2019	21296000	13429460	7866540
2019-2020	18396000	12331912	6064088
2020-2021	18750000	13914342	4835658
2021-2022	16340000	15126971	1213029

**d). Statutory Audit:-**Statutory audit of ADM-Cum -Director (Panchayat), 1 Kripa Narain Marg New Delhi.has conducted by AG (Audit), Delhi upto 31.03.2021

**e) Vacancy position of Staff:-**

S.No.	Group	Sanctioned	Filled	Vacant
1	A	1	0	1
2	B	04	03	01
3	C	53	09	44
TOTAL		58	12	46

**Maintenance of Records:-**

The maintenance of records of ADM-Cum -Director (Panchayat), 1 Kripa Narain Marg New Delhi.for the year 2017-2018 to 2021-2022 was found satisfactory subject of observations made in Current audit report and in test audit note.

**Old Audit Report :-**

As per old audit report there was 62 Paras were outstanding along with recovery of Rs 99936. The collage authority has shown compliance of 05 Pars . in which 05 Paras have settled along with recovery amounting to Rs16011/- .Remaining 57 pars along with recovery of Rs.83925/- has been taken in the current audit report.

(A)

S.No	Year	Total Para	Para Settled	Outstanding Paras
1	1976-1977	02	0	02

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2	1977-1978	02	0	02
3	1978-1979	09	0	09
4	1979-1981	08	0	08
05	1983-1985	06	0	06
06	1985-1986	12	02	1
07	1997-1999	10	01	09
08	2003-2006	06	0	05
09	2006-2014	04	02	02
10	2014-2017	03	0	02
Total		62	05	57

**Details of old Recovery**

S.No	Year	Para No.	Total old Recovery	Amount Recovered	Balance Recovery
1	1976-1977	01	337	0	337
2	1978-1979	13	926	0	926
3		14	240	0	240
4		15	288	0	288
5	1979-1981	34	775	0	775
		44	07	0	07
6	1983-1986	45	453	0	453
	1997-1999	71	1377	0	1377
		72	390	0	390
7	2006-2014	1	455	455	0
		2	13758	0	13758
		3	15556	15556	0
		4	65374	0	65374
Total			99936	16011	83925

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**Current Audit Report: -**

During the course of current audit 11 audit memo's highlighting various irregularities/recovery to the tune of Rs.11283/- were issued. The HOO of Director(Pnchayat) has shown compliance of 05 audit memos. In which 05 audit memos settled, as such spot recovery amounting to Rs.32207/- was made. Remaining 06 Audit memos converted into 03 Paras and 03TANs alongwith recovery amounting to Rs.9076- and taken in the current Audit Report.

**Details of Current Recovery ( Audit Period 2017-2018 to 2021-2022**

Para NO. /Audit Memo No.	Total Recoveries (In Rs.)	Amount Recovered	Balance (In Rs.)
-/02	1145	0	1145
-/04	32207	32207	0
-/05	7931	0	7931
Total	41283 ✓	32207 ✓	9076 ✓

The internal audit report has been prepared on the basis of information furnished and made available by ADM-Cum -Director (Panchayat), 1 Kripa Narain Marg New Delhi.. The Directorate of audit, GNCT of Delhi disclaims any responsibility for any misinformation and/of non- information on the part of auditee.

  
 (Divya Saxena)  
 IAO, Party No.XVI

Part No 1

1976-77

110 115

Part No 1

Part - I

4

1

1670  
185

1 (reference Para - 1 of 1976-77)

Previous Audit report

Part No 1

Nature of observations/objections	Reply by the Unit.	Final
1.	2.	3.

Subject: Telephone Register

133/c

Local calls of the admissible calls have been made from telephone No.224365 installed at the residence of Asstt. Commissioner(Panchayat) as detailed below but these have not been charged for.

Period	No. of calls made	Admissible calls	Excess calls	Amount recoverable.
1.1.76 to 30.4.76	994	711	244	61.00
1.5.76 to 31.5.77	1134	711	384	115.00
1.6.76 to 30.10.76	1200	711	538	161.40

Part No 2

2 (reference Para 2 of 1976-77)

237-b

1.	2.	3.
Subject: Addl. security deposit Rs.185/- with D.E.S.O.		

The office of Mr. A.C. ( ) is located in rented accommodation No. 7 Lancer Road and the electricity bills in respect of meters No.1262 (power) and No. 126235 (cool. etc.) which are in the name of Mr. A.C. ( ) are being paid by them. The D.E.S.O. in their bill of Dec., 1976 had sent a demand for addl. security deposit of Rs.185/-. The amount was drawn by the office in their bill of 1.7.77 and deposited with D.E.S.O. on 18.3.77.

In this connection it was felt that the liability of the A.C. ( ) was only to the extent of charges of electricity and power consumed by his office and that the security of Rs.185/- should have been borne by the owner of the premises. The

PARA-2

Success No. 2

109 114

1676

Para 10. (Reference Para 11 of 1976-77).

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Subj:- LOANS TO THE VILLAGES PANCHAYATS FOR  
CREATION OF REMUNERATIVE ASSETS.

130%

Loans of the order of Rs 1,00,000/- were sanctioned in December, 1976 (Rs.50,000p) and in March, 1977 (50,000) to villages panchayats as per details in Annex II for construction of shops in the respective villages with a view to create remunerative assets for the Panchayats whose financial position was not good.

In this connection it was observed that the loans were sanctioned towards the tag end of the financial year. Obviously, the amount could not be put to actual use in the financial year 1976-77 and the sanctions were issued in order to utilise the funds provided in the budget for the year. As a matter of fact till middle of June, 77 even the places of the shops were not finally approved, and the amount were lying in the accounts of Panchayats. Since, it was not possible to actually spend the amount, these could have been provided to the E.S. for 1977-78 so that the funds thus saved could have perhaps been allocated by the F. Deptt. for some other scheme of more important and urgent nature.

PARA NO. 5

5-10

108 113

198 178

10/11/78  
127c

Para No. 4 (Reference para No. 4 of 1977-78).

Sub:- Permanent advance/Imprest.

Rule 238 of C.T.R. Vol. I enjoins that permanent advance/imprest may be granted to such Govt. officials who have to make payments for contingent expenditure before they can place themselves in funds by drawing contingent bill on T. Treasury/P.A.O. It was observed that although an amount of Rs. 100/- as permanent advance, was sanctioned for the office, yet the amount was not used for the purpose for which it was granted as even a single paise was not spent from this amount, during the year 1977-78. As unnecessary retention of Govt. money is fraught with the risk of temporary misappropriation of Govt. money, the desirability of withdrawal/reduction in the said amount may be considered by the competent authority.

76

Para No. 3 (Reference para No. 5 of 1977-78).

Sub:- Cash Book.

During the course of review of cash book, the following irregularities/omissions were noticed :-

- (1) The opening and closing balances had not been attested by the D.D.O. Needful may be done now and invariably in future.
- (2) Overwritings/erasures are strictly forbidden but several overwritings were noticed which were

Cont. 3/-

PARA-3

24/10/78

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107 112

197  
1974  
1977  
1977/c

not attested by the D.D.O. A few such instance are given below :-

Date.	Amount	Dr./C
19.8.77	7679.00	Cr.
4.1.78	792.00	Dr.
-do-	3642.90	Dr.
31.1.78	78.42	U/D e
1.2.78	23537.25	Dr.
18.2.78	1271.64	Dr.
20.2.78	8621.52	Cr.
21.2.78	24356.81	Dr.
-do-	32095.06	Dr.

Overwriting should be avoided in future and all corrections, if made should be attested by the D.D.O.

106 (111)  
152

- 2 -

justification for treating the period as H.P.L. intimated or amount as over payment of leave salary of Rs.55.05 recovered under intimation to Audit Cell.

793

(iii) The simplification of C.C.S. leave rule introduced w.e.f. 1.1.76 but in the instant case effect was given from 1.7.76. His leave account may be recast from 1.1.76.

123/c

(b) Shri L.D. Makhija Steno Grapher.

His leave account may be recast w.e.f. 1.1.76 under the revised leave Rules.

(c) The signature of officials had not been obtained in column 8 of service books in token of having seen all entries by them. This omission was noticed in the following cases may be supplied now:-

1. Shri Suresh Chand Jain, LDC
2. Shri Jagjet Singh, Peon.
3. Shri Sita Ram, LDC.
4. Shri Hari Ram Sharma, UDC.
5. Shri Gobind Singh, Peon.

Inventory

PARA-4

(11)

Para No. 11 Reference para No. 11 (1977-78).

Sub: Non-accountal of non consumable articles worth Rs.12289.34 purchased for Panchayat Election in the Stock Register.

Scrutiny of stock register maintained in respect of stores purchased for Panchayat Election revealed that proper account of material purchased for the Panchayat election and by-election held in December, 1977 and February, 1978 respectively was not maintained in the stock register. The items purchased had not been entered on separate pages. Moreover, the stock register did not depict the quantity of stores issued to the incharge of Election books and material received after completion of election.

105  
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175  
192

118  
124/c

the stock register. The stock register has been  
As regard other stores nothing has been  
mentioned in nonconsumable items in the stock  
register. The matter may be looked into and  
whereabouts/disposal of non-consumable items  
as detailed below may be intimate.

Contingent Bill No. PE/1/77-78 dated 17.12.77.

S.No.	SubVoucher No.	Particulars	Q. of Items	Value
16	442	Locks.	132 Nos.	1196.26
33	459	-do-	50 Nos.	58.00
11	437	New Bardana gunny bags.	100 Bags.	2439.60
12	433	-do-	100 Bags.	1621.08
32	458	Bulbs.	100 Nos.	320.25
36	462	-do-	2 Nos.	15.00
39	465	Rubber Stamps	100 Nos.	200.00
(b) Contingent bill No. PE/7/77-78 dated 8.2.78				
	10	Symbol blocks	3404	<u>64349.18</u>
				<u>12289.34</u>

10

Para No. 22 (Reference para No. 12 of 1977-78).  
Sub-Stock Registers (Consumable & Non Consumable)

- The scrutiny of the stock registers revealed the following defects:-
- i) Stock registers has not been maintained in the prescribed form.
  - ii) Stock register had not been maintained properly on the specification value of the articles had not been mentioned in the registers.
  - iii) Physical verifications of stock had not been done. Needful should be done now and result thereof alongwith the action taken for the shortage if any, intimated to Audit cell.
  - iv) Particulars of the bills through which the stock was purchased was not recorded in the stock register. The omission may be applied now and

PARA 5  
 Page No. 11  
 Page No. 11-25  
 78-79

(104) (109)  
 168

Para No. 23 (Reference Para No. 1 of 78-79).  
 Nature of observations/objections: \_\_\_\_\_  
 Reply by the Unit \_\_\_\_\_  
 Final at 'At' \_\_\_\_\_

Sub:- Accountal of TV sets and direction budgeting of their maintenance.

Under the pilot Agriculture T.V. project launched by the Government of India in 1967 in collaboration with All India Television Centre, 100 T.V. Sets were provided by the Department of Atomic Energy. In the beginning, 50 T.V. sets were installed in villages, 10 TV sets were installed at the residence of officers who were members of evaluation panel and 40 sets were kept as stand by sets.

In the first year of installation, the maintenance of these sets was to be done by the M/S. JISCC & Co. under one year guarantee. After the period of guarantee, the responsibility for these T.V. sets vested with the T.V. Centres of All India Radio.

According to the memorandum of understanding 70% of the 30% of total expenditure incurred on the repair and maintenance of T.V. set by the space Application Centre was to be reimbursed by Delhi Administration.

In this connection the following observations are made by the audit:-

- 1) No authentic record was available with the department to show as to which villages 50 sets of T.V were installed.
2. No list of evaluation members was shown to audit.
3. It was also not clear whether the panel of evaluation. Committee was got approved by the Competent authority.
4. No stock entries of these T.V sets were made in the Directorate of Panchayat Stock Register. In the absence of stock entry, it is doubtful whether the T.V. sets kept at reserve and also these show to have been installed at villages were utilized for the purposes for which these

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 178  
 791  
 127/1

103 108  
167

During the year 1977-78, a sum of Rs.13000/- was provided in the Budget Estimate which was subsequently revised to Rs.7,000/- but no expenditure was incurred in that years. Thereafter in the year 1978-79, a sum of Rs.7000/- was initially provided which was later on reduced to Rs.5000/-. But in this year also no expenditure on the maintenance of those T.V. sets were incurred. It clearly indicates that budget provisions are not framed keeping in view of the real requirement of funds. When in the year 1977-78, the maintenance was to be done by the firm concerned under the year guarantee, no provision should have been provided in 1977-78.

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14/12

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PARA 6

10/11/78

Creation of remunerations assets out of loan granted by the Directorate of Panchayats.

The loans mentioned below were advances by the Directorate of Panchayats for the creation of remuneration assets for Gram Panchayats. The amount was disbursed to the Gaon Sabhas through the BDO who in test intimated the fact of disbursement to the Assistant Commissioner(P). The repayment was to start after two years of the completion of the Project.

A test check of loan register revealed that no Gaon Panchayats has so far repaid any investment of loans. It has also been observed that loan are being granted to the village Panchayats in total regard of the provision of GOPI Decision No.2(3)(ii) below rule 155 of G.M. As some of the Gaon Sabhas have no source of income, it is doubtful whether these Gaon Sabhas, would be able to repay the loan as per scheduled programme.

The reason for not effective recovery in respect of loan paid prior to 1977 may be intimated to audit. It may also be ensured that adequate safe guard exist to recover the loan in case a Gaon Panchayat becomes delinquent and is not in a position to repay the loan.

S.No. Year. Amount of loans sanctioned.(Rs.)

Page No 13

102 107

3 (Recovery of Income Tax)

Short recovery of Income Tax.

(a) During the scrutiny of income tax scheduled it was observed that short recovery of on account of income tax were made from the officials noted below during 78-79. Necessary recovery may please be effected from them after verification.

(a) Shri K.L. Chopra A.D.C.

Taxable income after deducting standard deduction	Rs. 17,954.90
Total saving 6247.50 restricting to 30% of T.gross taxable income	Rs. 5,493.25
Rs. 5,386.50	Rs. 12,461.65
Net taxable income	12760.00
Rounding of	
Income Tax.	714.00
Surcharge	107.00
Total income tax due	821.00
Income tax recovered	788.00
Short Recovery.	33.00

Call as per 11/11/79  
Ret. 5,493.25  
12,461.65

164  
173  
118

PARA-7

2008-7

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(b) Shri H.E. Jain S.I. the official was allowed rebate of HRA of Rs.1016.50 without producing House Rent Receipt.

Gross Taxable income without allowing HRA rebate less interest in CD instalment	14224.65
	107.95
	14116.70
The of Standard deduction.	2411.60
Gross Net Taxable income.	11705.10
Total Savings.	1310.00
Net taxable income	10395.10
Rounding.	10400.00
Income tax @ 70% of Rs.400/-	280.00
Surcharge.	42.00
Total Tax due.	322.00
Tax paid.	Nil.
Short Recovery.	322.00

(c) Shri S.C. Tiwari, Tehsil

Gross taxable income less Rs. T.A. allowed	15164.65
@ Rs.40/- per month.	400.00
Gross income.	14664.65

Gross taxable income	13,684.65
Total savings.	2,180.00
Net taxable income	11,504.65
Rounding.	11,500.00
Income Tax.	525.00
Surcharge	78.75
Total.	<u>603.75</u>
Income tax due = Rs.604/-	
Recovery made = Nil.	

265  
178  
788  
118

Income tax Short Recovery Rs.604/-  
Children Education Allowance 16-1978-79

PARA-8

200/1-8

During a scrutiny of pay bill register it was observed that Shri Krishan Gopal Patwari was in receipt of children Education allowance amounting to Rs.240/- at the Rate of Rs.20/- P.M. It is, however, stated that neither necessary school certificates from the Principal of the school in which the Child of the official was studying nor the sanction of competent authority for making payment was made available for scrutiny of Audit. It is stated that attested copy of school certificate received from Principal of the school duly verified by the Education authority may please be sent Internal Audit Cell. Alternatively the recovery a sum of Rs.240/- may be effected during the year 78-79 in effected under intimation to Audit.

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PARA-9

200/1-9

During a scrutiny of pay bill register for the years 78-79 following discrepancies/short recoveries were noticed. necessary efforts may be made for rectifying the same under intimation to Audit.

(a) Shri Krishan Gopal Patwari  
 The official is residing at 340 Gulabi Bagh provided by Government from 5.12.75. The first recovery of water charges of Rs.1.50 was made from the month of December 79. It is noted that arrears of water charges from 5.12.75 to 30.11.79 is still due from him. Recovery of Rs.21/- may be effected from him under intimation to Audit.

216  
72  
288

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78/

72/-

117/c

of water charges was made from month of July, 78. Thus recovery of water charges from May 77 to June 78 is still due from him. Sum of Rs. 72.00/- may please be recovered from him under intimation to him.

(a) Shri Govind Singh, Peon.

The official is residing at 31 I.A.S.I. Pusa, on accommodation provided by Government. It is observed, that no recovery on account of water charges was being made from his pay and allowance. It was, however, stated by the official that recovery was personally being paid at Pusa Institute. The matter may please be referred to authority controlling the premises and audit accordingly.

B/S

(a) Shri Ram Kanwar Singh, Peon - 1978-79

Post check of G.P.F. ledger of class iv staff has resulted in to following discrepancies which may please be rectified under intimation to Audit.

(a) Shri Ram Kanwar Singh, Peon G.P.F. account.

The PFR for the year 78-79 indicates that following subscription was made from the pay and allowance of the official.

Subscription from 3/78 to 08/78	105.00
G.P.F. advance.	90.00
	<u>195.00</u>

It was however observed from the ledger account of the official that total only Rs. 135/- was shown deposited. Necessary discrepancy of Rs. 60/- may please be rectified under intimation to Internal Audit.

(b) Shri Bhanwan Singh, Peon.

The official was entitled to Bonus for the year 78-79. The reason in which it was not allowed may please be illuminated to Audit.

(c) Shri Anoop Singh, Peon.

The G.P.F. balance of the official was received from 200, Alipur vide Memo No. 20 dated 22.5.79. The memo did not reflect the year in which the official obtained last advances from G.P.F. Thus his entire



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162

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(d) The broad sheet was not being maintained by the Office. The efforts for its maintenance may please be made now.

~~Irregular withdrawal of advance~~

PARA-10

Page No. 17

2009H-10

Para No. 27 (Reference Para No. 7 of 1978-79)

Sub:- Irregular drawal of Advance.

16

A sum of Rs.25,000/- was shown as advance on abstract by the Director of M. Chayst against Sanction No.F.5(23)/Accounts in M. Chayst Litigation 77-78-529-35 dt. 20.3.73. The sanction did not indicate that the amount was to be drawn in advance. It is therefore not clear how the amount was released by the PAO without the sanction of the competent authority and also by the department in the absence of sub-sanction. As per entries in the cash book the amount was deposited in A/c of M. ADC(F) in Allahbad Bank on 1.4.78, M. Chayst's personal ledger accounts was shown to audit on 4.7.78, the amount was taken from PLA, and audited to PAO old Sectt., to get of the detail in support of payment on 23.3.78. It appears, that the amount was drawn to avoid lapse of budget pension which is highly irregular.

PAO concern may be required through the authority of account to intimate the authority under which the amount has released in advance with in the authority of Delhi Administration.

The reasons for drawal of this advance when it was not required for individual disbursement may also be intimated to audit or the authority under which the advance was drawn may also be sent.

Page No. 18

Para No. 22 (Reference Para No. 2 of 1978-79)

Sub:- With drawal of Rs.22,160/- from the balance

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A sum of Rs.22,172.33 has the balance of

PARA-11  
2009H-11

98

162

155

117

A sum of Rs.32,114/- has been withdrawn to meet the expenditure in filing an appeal in Delhi High Court against the Judgement of Additional Distt. Judge regarding the judgement of compensation assessed in the name of Gaon Sabha Masodpur to private persons. In this case, the amount of compensation involved was 23,07800(23 Lacs).

Efforts are being made, through Block Development Officer to get the loan from Gaon Panchayat Masodpur from other Panchayats and when this is materialised the amount withdrawn from the Allahbad Bank will be deposited.

(1) The withdrawal of the amount relating to after superceded Panchayat to meet the expenditure of particular Panchayat namely Gaon Panchayat Masodpur would not be in order.

(2) When a Panchayat has been superceded or latter for, the amount and liabilities are taken as payment and as such it becomes a Govt. liability to go in for appeal and any amount spent on that account if loaned come from his funds.

(3) There was a saving of Rs. 1,000/- in the budget allotted for the year 78-9 in respect of Litigation charges of superceded Gaon Sabha. The budget provision could have been intimated to meet deficient.

(4) Whether there is any provision in Panchayat act or rules to divert the funds of superceded Gaon Sabhas to utilised for the benefit of a particular Gaon Sabha Masodpur in the case. The relevant rule may kindly be referred.

The position may be clarified in regard to the points raised above.

(5) Further a sum of Rs. 23,078/- has been withdrawn on 29.3.78 for to meet the expenditure towards litigation expenses of Gaon Panchayat and the amount has not utilised and deposited in favour of PAC 2 old post, Delhi on 2.7.78.

The position may be clarified in regard

Page No 20 A  
Page No 12

PARA-12

Para No. 9 (Reference Para No. 9 of 1978-79).

Sub:- Cash Book.

12

One separate cash book was maintained one in respect of assets letter or Gaon anchayats TER 19.12.77 and in support of payment made for the period 12.4.78 to 1.7.78 was not made available. The same may kindly shown to next audit party.

(b) Cash Book of the Establishment.

A sum of Rs.25,000 was remitted into SHI Tis Hazari on 20.7.78 and where the amounts are heavy a consolidated list may please be obtained from the Treasury, so that DDO may satisfy himself that the amount has been actually credited by Treasury (TR.77).

(c) Acquittance Roll.

It was seen that the pay bill No.44 was for Rs.7465.21 for the month of July 8 and out of the amount Rs.6462.80 were paid 31.7.8 & Rs.826.80 was paid on 2.8.80. Similarly the respective P.Bill No. 45 for Rs.8597.10 Rs.8088.35 was paid on 31.7.78 and balance of Rs.418.75 has disbursed on 3.8.78 when the full amount of the Bill is not disbursed on any day and entry should be made in the Acquittance Roll showing the balance of the amount still due to be paid. This may kindly be indicated in future.

Page No 20

Para No. 10 (Reference Para No. 10 of 1978-79).

Sub:- Telephone Bill.

It was inform that the current Bill CB/16/78-79 dated 23.3.79 for Rs.1527, that yearly next (DDO) for the period 1.7.78 to 30.6.79 was paid twice at the rate of Rs.250/- for per year.

The excess amount paid may kindly be adjusted against the current Bill due for payment.

Page No 21

Para No. 11 (Reference Para No. 11 of 1978-79).

161  
171  
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11/12

Page counting certificate was not endorsed.

(c) Stock Register Non Consumable Register.

The page counting certificate was not endorsed on the first page of the Register.

Stock verification for the year 78-79, 79-80 was not done. This may kindly be done now.

PARA-13  
PARA-13

PARA-25

Para No. 35 (Reference Para No. 15 of 1978-79).

Sub:- Pay fixation of Shri Narain Singh Mann and Abhey Rani.

13

The scrutiny of service books revealed that both officials were drawing pay Rs. 110/- in the existing scale 85-2-95-3-110-312 on 1.1.78 with rate of next increment 1.11.73 their pay was fixed in CUS(RP) seated 73 260-6-326-3-35 on 1.1.73 as Rs. 260/- with date of next increment as 1.1.73. Subsequent by the pay was fixed Rs. 202/- from 1.1.73 with date of next increment 1.1.1974 without quoting the Rule under which the pay was refixed. It was further notice on office order No. PBR-pat work/74-75 Dt. 4.7.74 issued by office of the Deputy Commissioner, Delhi placed in the service book of Shri Narain Singh Mann indicating revision of pay fixation as stated but the order did not described the Rule under which pay fixation of Patwari was raised in the light circumstances matter may please be referred to the office of the Deputy Commissioner, Delhi, as being for clarification. The result of reference may be intimated to internal Audit Cell.

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PARA-14  
PARA No. 30

-: 3 :-

Para No. 23 (Reference para No. 5 of 1979-81).

Sub:- House Rent Allowance.

14

Shri Mangat Ram S.A.S. acct., was paid House Rent Allowance at the following rates :-

Rs. 115/20	May 77 to Oct. 77
Rs. 118/80	Nov.77 to Oct. 78
Rs. 122/40	Nov.78 to Oct. 79
Rs. 126/00	Nov.79 to 4-2-80

As per the House Rent Allowance rules the allowance could be admissible above Rs.112.50 only if the expenditure incurred on that account justified the same and House Rent receipt in support of the same was submitted twice a year i.e. January and July of every year. In the absence of the House Rent receipt the allowance was required to be restricted up to Rs.112.50 maximum. During the course of audit it was made known that no House Rent receipt was submitted by the official in question. As such the payment of House Rent Allowance for more than Rs.112.50 per month was irregular warranting recovery of Rs.372.60 as detailed below :-

Rs. 2.70	5/77 to 10/77	Rs. 16.20
Rs. 6.30	11/77 to 10/78	Rs. 75.60
Rs. 9.90	11/78 to 10/79	Rs. 118.80
Rs.13.50	11/79/ to 4-2-80	Rs. 162.00
		<u>Rs. 372.60</u>

Either therefore, the House Rent receipt of the said period may be called for from the official or the amount recovered. Action taken may please be intimated to the audit.

PARA-15  
PARA No. 31

Para No. 24 (Reference of Para No. 6 of 1979-81).

Sub:- Children Education Allowance.

15

(a) Shri Krishan Gopal Patwardi was paid C.E.A. @ Rs.20/- per month for his son Master Harinder Mehan. As per letter from Head Master, Govt. High School

- 4 -

22.7.75 the boy in question was admitted to the said school on 22.7.75. Further, the office of A.D.C. Pan-chayat had paid the C.E.A. on the basis of D.C. office letter No.F.8(515)/Accts./3426 dated 3.12.76 which reveals that the official was paid C.E.A. in D.C. office also please therefore intimate to audit whether the official was in receipt of C.E.A. in respect of the same son as on 31.10.73 also. In case he was not in receipt of the said allowance on the above given date the amount paid to the official would be irregular requiring recovery of the total amount paid to official as C.E.A. since the day of transfer to this office.

(b) Shri Hari Ram Sharma, UDC.

Shri Sharma had also been paid C.E.A. @ Rs.20/- per month no relevant record i.e. certificate from the Head of the school, sanction of competent authority etc. were presented to audit. On the plea of non-tracability. The same may please be traced and certified copies be forwarded to the Directorate of audit. It may also be confirmed whether the official was also in receipt of C.E.A. on 31.10.73 or not.

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Para No. 15 (Reference para No. 7 of 1979-81).

Sub:- Cash Book.

During the course of audit of cash book for the year 79-80 and 80-81 in general and for the month 2/80 and 1/81 in particular the following irregularities were observed:-

(a) It has been observed that while charging the payments out of contingency No. of vouchers and the No. of bills relevant to the payments made on a particular date had not been given. In the absence of the same linking of the payments with the vouchers become every difficult. The practice should therefore be stopped and requirement noted for future compliance under advice to the audit.

(b) As per the C.F.H. the physical verification certi-

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2: 5 :-

exercising the physical verification. It was however observed that the certificate had been written by the cashier and signed by the DDO. The practice should be stopped and requirement noted for strict future compliance.

24/2/79  
33

Para No. 8 (Reference para No. 8 of 1979-81).

Sub:- Challan Register.

All receipts of miscellaneous nature should be sent to Bank for deposit as early as possible. In order to watch the disposal of all such receipts a treasury challan register showing the particulars of the amount with number and date of challan and the Head of A/Cs should be maintained.

It was however observed that no such register was being maintained by the office. The same may please be maintained now in the form appended below :-

1. Serial No.
2. Date of Challan, particular of Amount.
3. Head of A/c-
3. Date of Deposit.
4. Remarks.

The cashier should submit the register to the D.D.O. monthly, compliance of the above para may please be ensured to audit.

24/2/79  
34

Para-9 (Reference para 9 of 1979-81).

Sub:- Service Book.

16

Scrutiny of Service Books and Leave Account revealed the following shortcomings/irregularities:-  
(a) The entries made on the first page of the service book (detailed particular of the individual) are required to be re-attested/renewed after every five years. But

Para 16  
PARA-16

2. Shri Harish Kumar Gupta, Jr. Engineer.
3. Shri Lachman Dass Makhija, Stenographer.
4. Shri Suresh Chand Jain, UDC.
5. Rajeshwar Parsad Sharma, Panchayat Secretary.
6. Lekh Raj, Peon.
7. Gobind Singh, Peon.
8. Satish Kumar Gupta, Panchayat Secretary.

.....

In the light of above said observation, all such other cases may be reviewed and needful be done now under intimation to Directorate of Audit.

(ii) Pay of Shri Gobind Singh, Peon was fixed at Rs.214/- on 1.1.73 in the scale of Rs.196-3-232 and allowing him one advance increment w.e.f. 2.1.73 in terms of stagnation of his pay at the maximum of the pre-revised scale of Rs.70.1.5. He reached at the stage of Rs.85/- on 17-10-69 and further was allowed one special increment of Rs.1/- with effect from 17.10.71 owing to the stagnation. It was however observed that his pay had been re-fixed at the stage of Rs.223/- on 1.1.74. No entry of re-fixation as on 1.1.73 was found recorded in the service book. It is presumed that pay had been re-fixed to give him the benefit of stagnation for three years in the pre-revised maximum scale. But owing to the absence of re-fixation entries on 1.1.73 the position needs clarification.

(c) The service book of the individual is required to be shown to him at least once in a year and his signatures should be obtained in col. 8 of service book in old form and col. 10 of service book in new form. But it was not being done in the following case:-

1. Shri Nirmal Chandra Gupta, Tehsildar.
2. Shri Harish Kumar Gupta, Jr. Engineer.
3. Shri Mahavir Singh Narwal Jr. Engineer.
4. Lachman Dass Makhija, Stenographer.
5. Shri Suresh Chand Jain, UDC.

(92) (97)  
162/52  
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 157  
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8. Shri Devindar Singh, Chowkidar.  
 9. Shri Lekh Raj, Peon.

The needful may please be done now and compliance shown to next audit.

(d) The service verification in the service books of the following officials for the period noted against each was not round done:-

1. Shri Nirmal Chander Mittal, Tehsildar, 1.4.77 to 20.11.78
2. Shri Mahavir Singh Narwal, Jr. Engineer. 15.9.80 onwards
3. Shri Harish Kumar Gupta, Jr. Engineer. 30.9.80 onwards.
4. Miss Neeta Sharma, Head Clerk 24.2.81 onwards
5. Sh. Lachman Dass Jain, UDC. 5.9.88 to 21.9.88 onwards.
6. Sh. Suresh Chand Jain, UDC. 1.4.78 to 31.3.79
7. Shri Rajeshwar Parshad sharma Panchayat secretary. x 1.4.80 onwards
8. Sh. Suresh Chander, LDC. 15.9.80 onwards
9. Sh. Davinder Singh, Chowkidar 1.4.80 onwards
10. Sh. Lekh Raj, Peon. 1.4.80 onwards

All such other cases may be reviewed and needful done now and compliance shown to next audit.

(e) Shri Harish Kumar Gupta, Jr. Engineer was drawing Rs.200/- on 31.12.77 in the pre-revised scale of Rs. 180-10-290-EB-15-380 with the next date of increment 18.6.73. His pay was fixed on 1.1.73 under R.P. Rules 1973 at Rs.425/- in the scale of Rs.425-15-500-EB-15-560-200-700 and next increment was granted to him on 18.1.73 raising his pay from Rs.425/- to Rs.440/- and was always granted annual increment on 1st Jan. of the year upto 1982. As per rules, after fixation of pay on 1.1.73 the date of next increment should had been the same as was prior to pay fixation i.e. 18.6.73, instead of 18.1.73 (which resulted an over payment of Rs.775/- plus allowances as detailed below:-

-: 8 :-

1.1.76 to 31.5.76	-do-	75.00	allowance
1.1.77 to 31.5.77	-do-	75.00	"
1.1.78 to 31.5.78	-do-	75.00	"
1.1.79 to 31.5.79	-do-	75.00	"
1.1.80 to 31.5.80	-do-	75.00	"
1.1.81 to 31.5.81	-do-	75.00	"
1.1.82 to 31.5.82	@ Rs.20/-p.m.	100.00	"
		<u>775.00</u>	"

The overpayment of Rs.775/- plus allowance may be recovered from the individual of concerned and his date of increment may be corrected accordingly under intimation to audit.

PARA 17

PARA 38  
PARA 17

17

Para 10 (Reference para 10 of 1979-81).

Sub:- Post Fixation.

As per the Staff Strength of the office of A.D.C.(P) 3 posts of chowkidar are sanctioned. The office is housed in the Building of Tis Hazari, New Courts in room No.51 IIIrd Floor since 1.5.82. The sole responsibility of watch and ward of the building as a whole is with the security Deptt. During the course of audit it was made to understand that the chowkidar opens and closes the office at the scheduled hours. As such it is not understood what useful services are rendered by three chowkidars to justify the expenditure incurred on their pay and allowances. A full justification for their payment may please be rendered to the audit. In case their services are not being utilized owing to change of building from Lancers Road to Tis Hazari, the post may be surrendered to that they may be utilised more fruitfully else where.

(b) Posts of Jr. Engineer and Asst. Engineers.  
All the construction/maintenance works of blocks/

made in favour of A.D.C.(P) who in turn sends the sanctions to the Minor Irrigation Deptt.

All the work from Planning to the finally is executed by M.I.D. M.I.D. passes all the vouchers/muster rolls and A.D.C.(P) exercises no executive or financial control over the work. Further the technical staff is under the executive control of M.I.D. more so because they are the competent technical authority. As such it is not understood for what purpose the posts of Asstt. and Senior Engineer are kept in this Deptt. and expenditure on account of these P & As. is borne by this Deptt. which amounts to Rs. 1,50,000/- approximately per year this allotment of budget in fact seems to be of no use as the posts of JE's and AEs. are under all practical control of M.I. Deptt. Further, incidentally it is also pointed out that the work executed by the M.C.D. for panchayats is also financed by the budget provisions of development Deptt. but the technical staff remains of the M.C.D. only and development Deptt. bears no liability of their pay and allowance etc. Apart from this the sanction of the posts of Asstt. and Jr. Engineer and making budgetary provision for their pay and allowances against development Deptt. does not seem to be sound from financial point of view as by doing so the budgetary provisions of M.I.D. exhibit loss of figure equal to the pay and allowances of the technical staff who work in the very deptt. and exceeds the budgetary allotment of development Deptt.

The policy, under reasonable possibility hampers the sound principals of budgetary allotment and it is presumably is will the view to provide escape from the over budgetary allotment to the M.I. Deptt. by dividing one allotment into two. The posts of AEs and JEs as such may therefore be surrendered or position clarified to admit.

para 12 (reference para no. 11 of 1979-81).

Sup:- Allotment of budget for maintenance of IV sets.

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was initially provided for in maintenance of T.V.Sets. This allotment was subsequently revised to Rs.2,000/- but no expenditure out of the said provisions of budget was incurred, during 1979-80. A look to the previous years budget allotment on that account also revealed that inspite of nil expenditure requisitions of allotment of funds were made as detailed below:-

Year	Initial Allotment	Revised	Expenditure
77-78	13,000	7,000/-	Nil
78-79	7,000/-	5,000/-	Nil
79-80	5,000/-	2,000/-	Nil
80-81	2,000/-	2,000/-	Nil

The position clearly indicates that budget provisions were not framed keeping in view the real requirement of funds. The position may be clarified and in future the funds may please be allotted as per the real requirement.

Para 17-18

25/3/81

PARA-18

Para No. 50 (Reference para No.12 of 1979-81).

18

Sub:- G.P.F. ledger A/Cs. of Group 'D' Official.

Security of G.P.F. ledger accounts for the year 1979-80 and 1980-81 in respect of Group 'D' officials revealed the following shortcomings/irregularities:-

- (a) Under para 2 of the Appendix 'F' of G.P.F. (c.s.) Rules, a broadsheet in form No.II was required to be maintained by each head office in order to verify that the amount as booked in balance sheet tallied with that of the totals of the certificates of deductions attached to the Pay Bills and payment made during the month. However, it was observed that no such broadsheet was being maintained in the office. In the absence of which it was not understood as to how the correctness of posting was ensured.

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(b) Order of Govt. of India M/O Finance Letter No. 20(35)/Dev/(8)/77 dated 27.2.78 it was mentioned that any subscriber to G.P.F. (Central Services) or C.P.F.(India) who has not drawn any amount from his G.P.F. account during the preceding 5 years commencing from 1.4.73 will be entitled to a bonus at the rate of 1% on the entire balance at his credit on the last day of the year viz 31.3.78 for the year 1977-78 for payment of bonus during 1978-79 the period to be taken into account will be the period from 1.4.78 to 31.3.79 and so on. However, it was observed that Shri Bhagwan Singh Peon and Shri Anoop Singh Peon had not drawn advance during the 1979-80 and 1980-81, were neither allowed Bonus nor any remarks of withdrawal during the preceding 5 years were kept in their ledger accounts. Their entitlement of bonus may be verified and bonus allowed to them according to the rules.

(c) As per entries made in the P.B.R. for the year 1979-80 Shri Ved Parkash, Peon was contributing towards his G.P.F. as under :-

Month	Subscription	Refund.
March, 79 (Paid in April, 79)	Rs.15/-	Rs.25/-
April, 79 (Paid in May, 78)	Rs.15/-	Rs.25/-

But no G.P.F. ledger account was maintained for the year 1979-80. Further no entries for not preparing GPF ledger account for the other period were kept in PBR. The matter may be elucidated to audit.

(d) Shri Kartar Singh Massanger, was transferred from their Deptt. w.e.f. April, 80. But his G.P.F. account had not been transferred so far, the circumstances under which the account had not been transferred so far may please be intimated to audit.

Para No. 51

PARA-19

Para-19

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Para No. 51 (Reference para No. 13 of 1979-81).

Sub:- Service Postage Stamps Accounts.

While scrutinising the Service Postage stamps account it was found that the account for the period 25.9.79 to 30.10.80 had not been maintained, through the despatcher had received stamps worth Rs.591.90 from the cashier during this period as per detailed given below :-

27.11.79	9.90
6.12.79	90.00
15.2.80	75.00
7.3.80	29.10
7.3.80x1x4x80	30.00
11.4.80	57.90
30.5.80	100.00
1.7.80	100.00
1.11.80	100.00
Total:-	590.00

Further the accounts for the period 14.12.80 to 13.4.81 were not maintained. The fresh accounts were reopened with a fictitious opening balance of Rs.50/- on 14.4.80.

The Service postage stamps are as good as cash and its account should have been maintained properly. The reasons for overlooking the ~~same~~ above said period and reopening with the fictitious opening balance needs elucidation.

Para No. 52

Para No. 52 (Reference para No. 13 of 1979-81) w12

Sub:- Stock Registers.

Scrutiny of stock registers consumable as well as non consumable revealed the following shortcomings/irregularities:-

- (a) As per rules every stock register should be maintained item vide i.e. one item on one page and

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163  
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- 1. doz. registers.
- 1. doz. Ball Pens
- 1. Stock Register.
- 2. Pac. refill (Blue)
- 1. Pac. refill (Black)
- 1. Pac. refill (Red).

-----  
 This practice may be dis-continued immediately and every issued article mus have the signature of or receipt of the receiptant in future and compliance shown to next audit.

(e) As per the rules all entries brought forward from the old to the New Stock register are to be attested by the my competent authority and a certificate to that effect recorded on the stock register. However, it has been observed that neither the attestation nor certification as required under the rules was recorded in the stock register of non-consumable items.

Further, during the course of audit it was made known that the old stock register had not been handed over in the charge by the ex-store-keeper to the present store-keeper. In the absence of the same audit could not ascertain the correctness of the brought forwarded entries. The matter may please be looked into and old stock register be made available to the store keeper. All the brought forwarded entries be attested by the competent authority after verification of the old stock register under advice to audit.

Para NO 40

PARA-20

Para No. 53 (Reference para No. 15 of 379-81).

20

Sub:- Loss of Stores:

Para No 20

One V.I.P. Brief case amounting to Rs.100/- was purchased vide Vr. No. 362 dated 26.2.80 from M/S. Jain Trunk House. On verification of the stock

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9/12

the present by passing the vouchers. In this connection it is also added that in all 13 Brief cases were on the stock till the date of audit (i.e. 24.9.82) out of which 9 had been shown issued to the official and 2 lying in the stock. In arriving at the number of 11 Brief cases as per stock register, the Brief case under consideration had not been accounted for by the office i.e. the stock position as on 24.9.82 is excluding this Brief case.

Since not taking the Govt. property on the stock out of contingency is a grave financial irregularity resulting in loss to the state. The matter requires through investigation and fixing the responsibility on the official who caused the loss.

After investigation of the loss, the same be made good by effecting recovery from the official concerned inter alia adopting the measures to avoid recurrence of such instance in future.

Page No. 21

Para No. 41

PARA-21

21

Para No. 34 (Reference para No. 16 of 1979-81)

Sub:-Non Production of Documents.

The following auditable documents were not produced to audit on the plea of non-traceability.

1. L.I.C. Register 79-80, 80-81
2. Register of Loans advanced to Panchayats by Director of Panchayats.
3. Service book of Shri Jagdish Singh, Peon who is to retire within next two years.

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42  
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16



(83) (88)

1984-85

Total Salary = 25180.00  
S.D. = 6000.00  
19180.00

Less:

GPF 1812 2292.00  
GIS 480 16888.00  
15000.00  
1888.00

Say 18900/-

1. Tax on Rs. 18900/- @ 20% 3780.00  
Surcharge @ 2 1/2% 94.50  
3874.50

1. Tax already recovered 340.00  
Due to be recovered Rs. 35.00

Note: Savings other than G.P.F., GIS, if any may please be shown to the audit as the same were not produced to the audit inspite of repeated requests of recovery may please be effected. All similar cases be also received.

Para No. 22

Para No. ... (Reference Para ... of 1983-85)

Subject: Contingencies.

(22) PARA-22

During scrutiny of contingent vouchers the following discrepancies were pointed out:-

a. A few items mentioned below were purchased but surprisingly these items were not entered in stock register as these vouchers do not bear the mark of stock entry thereon. Few examples are cited below:-

- C. Bill No. AC/212/83-84 dt. 28.11.83 for Rs. 30,000/-
- Bill No. 120 dated 24.12.83 75 bags Rs. 5620.00
- Bill No. 110 dated 18.12.83 Pens Gums, thre. d Rs. 5374.10
- Cash Memo No. 25336 dated 18.12.83 Two Locks Rs. 66.24
- Bill No. 82 dated 19.12.83 Rubber band Rs. 2921.10
- Cash Memo 83 dated 19.12.83 Rubber band Rs. 19.20
- Bill No. 1109 dated 19.11.83 10 Rim dupli - cating paper Rs. 250.00
- ... dated 21.11.83 10 Rim dupli-

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263

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As per Rule 106 of GF, all materials received have to be examined, counted or weighed as the case be when delivery is taken. The responsible Govt. officer will see that the quantities are correct. These quality is good and they are according to specification where prescribed and record a certificate to that effect. The officer receiving the stores shall also be required to give a certificate that he has actually received the material and have recorded in the appropriate stock registers i.e. consumable/non-consumable registers. In these cases, no such course appears to be adopted as neither requisite certificate was recorded on those vouchers nor any stock entry in respect of these items could be shown to suppose their contention. It, therefore, could not be ascertained as to whether these items were purchased at all. This needs to be explained. The payment in the absence of above requirement was irregular. These may be now entered in the stock register after proper verification under advice to the audit.

9376

b. CB/130/84-85 for 8/84.

Conveyance bill amounting to Rs.16/- for the month of 7/84 (sub v 55) was submitted by Sri S. Vishwanathan. The bill was passed for Rs.12/- by the DDO. It was not understood how the payment of Rs.16/- was made to the official. This needs calculation. An overpayment of Rs 4/- may please be recovered now from the official under intimation to the audit.

9929/1/83

Para No 43

PARA-23

23

Para No 43 (Reference Para ..... 1983-85)

Sub:- Irregular grant of financial benefit during leave period.

Shri Shiv Kumar Naib-Talsildar was granted annual increment w.e.f. 1.7.77 raising

A.C.G. (88)  
162

to 24.7.77 and the financial benefit of annual increment should have been granted to him w.e.f. 15.7.77 instead of 1.7.77 resulting in overpayment of Rs.7/- plus allowances which now be recovered from him under intimation to audit.

88/92/c

Para 24

Para No. ~~24~~ (Reference Para ~~24~~ of 1983-85)

24

subject: Overpayment of HRA.

PARA-24

(a) Shri N.C.Mittal, Naib Tehsildar was drawing basic pay of Rs.780/- w.e.f. 6/84 to 4/85 P.M. and HRA @166.75. As per information given in the Spouse information proforma regarding HRA, he was paying rent @Rs.120/- P.M. of his rented house in Shahadara. He was entitled to draw HRA @Rs.160.30 P.M. instead of Rs.166.75 resulting in overpayment of Rs.70.95 (Rs.6.45:11) which may now be recovered from him under intimation to audit. Further his HRA may also be restricted to Rs.160.30 w.e.f. 5/85 onwards.

(b) Shri K.K.Garg, Assistant Engineer was drawing basic pay and HRA as detailed below -

Period	Basic Pay	HRA
3/83 to 11/83	775/-	116.25
5/83	775/-	166.65
3/84 to 4/85	810/-	177.95
		<u>457.85</u>

As he was drawing the HRA above than the flat rate, the rateable value of the house as rent recall in regard to rent being paid by him was to furnish by him. But no rent recall or rateable value of certificate of own house as produced to audit. Hence, the HRA paid to him above than the flat rate i.e. Rs.112.50 and Rs.166.30 was in-

rateable value

14/10/78  
138  
139

to audit.  
(c) Grant of IRA to the following officials could not be ascertained for want of the proof whether house-tax on Property tax were being paid on the certificate to the effect that they were contributing towards these. The same may please be obtained from those officials and an intimation of IRA be regulated as per instructions on the subject under intimation to audit.

87/2  
9/12

1. Shri R.S.Dagar, LDC;
2. Shri S.K.Sharma, Naib Tehsildar.
3. Shri Raj Kumar, Patwari.
4. Shri Hari Chand, Patwari.
5. Shri Jagat Singh, Jr. Engg.
6. Shri Gajraj Singh, Jr. Engg.
7. Shri Hari Chand, UDC.
8. Shri Sita R.m, UDC.
9. Shri Trolok Chand, Panchayat Secy.
10. Shri Bhagwan Singh, Peon.
11. Shri Um Parkash, Jr. Engg.

20/11/78

42/138/139/45

PARA-25

Para No. 5 of 1983-35

25

Subject; G.P.F. Ledger accounts in r/o Officials.

While scrutinising the GP Ledger account in r/o Group 'D' employees, the following irregularities/short-comings were noticed:-  
a) As per GP Fund rules, each subscriber to GPFund on his credit after allowing interest thereon at the end of financial year w.e.f. 1971-78, if he has not drawn any advance from his GPFund during the preceding five years. And from 1981-82 onwards, the period of preceding years was relaxed to three years. However it was noticed the bonus was not being allowed to the officials according to rules on the subject. All the GPF ledger account be renewed & the bonus if due, be allowed to them

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b). In the following cases, the interest was allowed. Excess/Short for the year 1983-84 & 1984-85.:-

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Name & designation	1983-84		1984-85	
	Int. due	Int. alld.	Int. due	Int. alld.
1. Sh. Harnam Singh, Peon.	457/-	377	-	-
2. Shri Nanu Giri, Peon.	-	-	Rs. 6/-	Rs. 9/-
3. Shri Om Parkash, Messenger	-	-	Rs. 438/-	Rs. 436/-

The UPFund accounts of the above said officials may be recast & correct interest allowed under intimation to audit.

Page No 26

Para No. 46 (Reference Para 6 of 1983-85). 26

Subject: Non-Production of Records.

The following documents were not produced to the audit as the same could not be traced during the course of audit. These may please be traced and shown to the next audit:-

- i) Income tax calculation sheets.
- ii) LIC Adv./Adjustment Register.
- iii) Telephone Register.
- iv) Service Postage Stamp Account.

Page No 27

Para No. 47 (Reference Para 2 of 1983-85). 27

Subject: Non accountal of Stores- Coloured TV sets.

While scrutinising the contingent vouchers, it was noticed that 43 coloured TV sets was purchased & amount drawn vide bill no. 306 dt. 31.3.85 amount to Rs. 311965/- from M/S. Uptron India Ltd. vide this proforma invoice No. 11 dt. 26.3.85. However it was noticed that no stocks entry to that effect was made in the stock register. It was also told that in fact the

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ENTRY WAS MADE IN THE STOCK REGISTER.  
It was not understood that how the bill  
was produced to PAO when the articles were  
not received which needs clarification.

Para No. 5014 (Reference Memo No. XVII, Dt. 14-7-88)

PARA NO 48

Page No 28

125  
138

Nature of observations	Reply by the Unit	Comments of I & A
Subject - Plan schemes of Panchayat Department	28	

A) Allotment of ceiling surplus land:-

PARA-28

During the course of Audit, it came to light that a sum of Rs. 4,00,000/- has been paid in advance during the years 1982-83 and 1983-84 to Revenue Assistant, out of which a sum of Rs.1,39,172.41 has been paid to the ex-bhumidhars whose land was declared surplus and distributed among Harijans and landless persons. The balance amount of Rs.2,60,827.59 is in hand and the same has not been utilised as on 11.2.87. As the amount is in hand for the last 5 years immediate action may please be taken to dispose of the same. Action taken on this issue may please be intimated to the Directorate of Audit.

B) Construction Assistance:-

During the year 1985-86 expenditure sanction in respect of construction assistance to rural poor in villages was accorded vide Delhi Administration, Delhi, Development Department (Panchayat Unit) letter No.F22C(5)/P/85/1616 dt. 14th March, 86 and F22C(5)/P/85/Part-II/1984 dt. 28th March, 1986 for a sum of Rs. 5.00 lacs (Rs.4,07,500 + Rs.92,500) for providing construction assistance to 1000 of rural families @ Rs. 500/- each to whom the residential plots have been allotted under the new 20 point programme. According to the conditions of the sanction letters that utilisation certificates of the assistance is

certificates from the under mentioned B D O 's have been received as per the details given below:-

Name of Village	Name of Block	No of families	Amount
1. Karwal Nagar	Shadara	109	54,500
2. Begampur	Ka jawal	54	27,000

The utilisation certificates from the under mentioned B D O's as per details given below have not been received:

Name of Village	Name of Block	No. of families	Amount
Aya Nagar	Mehrauli	100	50,000
Ghitorni	"	136	68,000
Deoli	"	130	65,000
Asola	"	45	22,500
Samalka	"	38	19,000
Chhatar Pur	"	229	1,14,500
Alipur	Alipur	23	11,500
Fahlad Banger	"	56	18,000
Ghumran Hera	Najafgarh	100	50,000

#### 1986-87

!During the year 1986-87 a sum of Rs.20.00 lacs was sanctioned, of which the utilisation certificates/ accounts amounting to Rs. 4.88 has only been received even though the utilisation certificates should have been rendered by the concerned Block Development officers by 30th June, 1987.

#### 1987-88

During the year 1987-88 the amount of sanction was for Rs.4.26 lacs to 213 families @ Rs.2000/- each.

the accounts was



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The reasons for the non-adherence regarding furnishing of the accounts and the utilisation certificates on the prescribed dates mentioned in the sanctioned letters is not clear, which may please be elucidated. Immediate action may please be taken to get the requisite accounts/utilisation certificates from the Block Development Officers concerned. The final outcome may please be intimated to Directorate of Audit.

Page No 49

Para No. 2 (Reference Memo No. V dated 8.7.88.

74  
132  
8/11/88  
759 PJA

Para 29

Nature of Object ons/observations	Reply by the Unit.	Final action at AT (HQ).
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Subs:- Govt. Cash Book.

29

PARA-29

During the course of audit, it has been observed, that the short-comings, discrepancies already brought out in our earlier internal audit reports (1976 to 1985) have again been noticed for the years 1985-1988. The audit paras relating to Cash Book for the years 1976 to 1985 may please be looked into and the same rectified at an early date. Action may also please be taken to rectify the mistakes for the year 1985-88.

The final outcome may please be intimated to Dte. of Audit.

It was also been that the details of un-disbursed amount which as per CTR 77(iv) must be recorded at the end of the month were not recorded from Oct., 1986 to Dec., 1986., Feb., 1987 & in March, 1988. This may please be done further under intimation to Audit.

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Para NO 55

Para No. .... (Reference Memo No. III dated 4.7.88.)

Nature of Objections/Observations	Reply by the Unit	Final action at AT (HQ).
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Sub:- <u>CGEGIS.</u>	30	PARA-30
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Page No 30

It has been observed that the amount on account of CGEGIS has not been correctly recovered as per rules on the subject in respect of under mentioned individuals. As per the scheme employees who enter service in a month other than January shall be enrolled as a member of the scheme on the next anniversary of the scheme. Employees other than member entering service in a month other than January will be required to subscribe for the insurance cover only till the date of anniversary of the scheme, from the anniversary of the scheme they will become the members of the scheme and the subscription will be Rs.80/- Rs.40/- Rs.20/- and Rs.10/- as the case may be.

1. Smt. Veena Chakravati, Jr. S-teno, She joined in service on 18.4.84. Recovery was made as under.  
 April, 1984 Rs.6/- upto February, 1985. March, 85 to May, 1985 : Saving - Rs.4.20 and insurance-1.80  
 June, 85 onwards @Rs.20/- instead of January, 1985.  
 In this connection it may also be added that from

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RULES THE EMPLOYEES WILL BE Required to subscribe insurance cover only. In this case the entire amount of Rs.6/- should have gone to insurance cover head.

2. Shri P.K.Shukla, LDC he had joined in service on 13.6.84. His case also, the amount of Rs.6/- was bifurcated into savings (Rs.4.20) and Insurance (1.80) for the months of 3/85 to 6/85. As per rules the amount of Rs.20/- was to be recovered from January, 85 onwards instead of 7/85.
  3. Shri Ram Niwas, Peon, he had joined in service on 8.10.85. The recovery of Rs. 3.p.m. <sup>was</sup> recovered from 1/86 to 9/86 instead of Rs.10/- P.M.
  4. Shri Dharmendar Kumar, LDC, he had joined in service on 29.5.86. Amount of Rs. 20/- P.M. was recovered from 5/87 instead of January, 1987.
  5. Smt. Ganga Bai, Peon, she had joined in service on 6.6.87. Recovery @Rs.3/- P.M. was recovered and from 1/88 to 6/88 @Rs.3/- instead of Rs.10/- P.M.
  6. Shri Bajrang, Chowkidar, he had joined in service on 21.9.87. Recovery @Rs.3/- P.M. was made from 1/88 to June, 88 instead of Rs.10/- P.M.
- All the above cases may please be reviewed and action taken to rectify the mistake at an early

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~~Para No. (Reference Memo No. Nil dated 6.7.88).~~

Nature of Objections/Observations	Reply by the Unit	Final action at AT (H.).
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~~Subj: C.B.E.G.I.S.~~

In continuation of memo No. III dated 4.7.88 the following further observation are raised.

1. Prem Chand, Tehsildar(P).
2. Khalil-Ur-Rehman (Lk).

The above two named officials have been promoted to the rank of Tehsildar with effect from May, 1987. In accordance with the C.B.E.G.I.S rules the subscription @Rs.40/- P.M. was to be recovered from January 1988. However the subscription @Rs.40/- P.M. was made from May., 1987 to December, 87 which is not in order. The reasons for the wrong subscription amount recovered may please be elucidated.

Para No. 58

Para No. # ~~58~~ (Reference Memo No. XXI dated 15.7.88.

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~~15/11/88~~

Nature of Objections/Observations	Reply by the unit	Final action at AT (HQ).
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Para No. 31

Sub:- Arrears of Pay and Allowances consequent on fixation of pay.

31

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PARA-31

The revised pay as on 1.1.86 consequent upon the IVth Pay Commission in respect of Shri P.K.Sinha, Naib Tehsildar, has been carried out. His pay was fixed at Rs.1760/- with effect from 1.1.1986 in the pay scale of Rs.1400-40-1800-EB-50-2300. The arrear of Pay and allowances consequent upon the pay fixation has not been paid to the individual as on date (Upto July, 88). The reason for the non-drawal of arrears may please be stated. Action may also please be taken to dispose of case at an early date and the final out come intimated to Directorate of Audit.

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Para No 59

Para No. 1260 Reference Memo No. XIX dated 15.7.88

12/11/88  
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Nature of Objections/Observations

Reply by the unit Final action A (HQ)

Sub: Suspension.

PARA-32

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Shri V.K. Aggarwal, Panchayat Secretary, has been suspended with effect from 13.1.1988 vide Deputy Development Commissioner, Delhi Order No. 104 dated 13.1.88. He is in receipt of subsistence allowance. In terms of F.R.53(3)(b) each claim for subsistence and compensative salary allowance should be supported by a certificate by the Government servant concerned to the effect that he was not engaged in any employment, business, profession or vocation during the period to which the claim relates. On scrutiny of records it has been observed that no such certificate has been obtained and recorded before the payment is made. It is not understood as to how the payment of subsistence allowance was/is being made in the absence of the certificate, which may please be elucidated.

It may be advised that the certificate in question may please be obtained and recorded before making any payments of subsistence allowance with immediate effect.

In terms of F.R.53(c) the first review of the subsistence allowance would be made at the end of the three months from the date of suspension. This





Para No. 1386 (Reference Memo No. XIV dated 13.7.88)

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Nature of Observation/Objections

Reply by the Unit.

Final Act at AT(HQ)

Sub: SERVICE BOOK.

33

PARA-33

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On scrutiny of Service Books the following omissions/discrepancies have been observed :-

1. Shri Nathu Singh, LDC.

As per orders of Development Commissioner, Delhi (No.F.37(22)/78-VIG-DIV-IV/27409-18 dated 31.12.80) and red ink entries recorded at page No.13 of the service Book, the pay of Shri Nathu Singh, LDC be reduced by one slab from Rs.265/- to Rs.260/- the time scale of pay for a period of 2 years with immediate effect (i.e. 3.12.80 being the order issued on 3.12.80). It appears that no action has been taken on the orders cited above. The reasons for the non-adherence of the orders may please be stated.

(b) The pay fixation (IVth pay commission) has also not been carried out. The reasons for the non-fixation of pay are also not cleared which may please be elucidated. The case may please be examined <sup>non-mediate</sup> initially. The action taken may please be intimated to Directorate of Audit.

2. Shri Sita Ram, UDC.

5 days earned leave for the period of 27.1.87 to 30.1.87 has been debited the endorsement regarding the leave has not been made in Service Book under Signature of DDO/HO, the

Para 33

3. Shri Nanu Giri, Peon.

The Leave sanction period noted at page No. 7 has not been signed by the competent authority. The needful may please be done.

4. Shri Nar Singh, Peon.

The pay fixation (IV pay) has correctly been done. The date of next increment (i.e. 1/1/87) has correctly been shown in pay fixation order No.2939-2973 dt. 15.2.86, But at the page No. 8 the date of increment has been shown as 1/4/86. The cuttings have not been attested. The case may please be examined and needful done immediately.

5. Shri P.K. Sinha, N.I.

His pay (IV Pay Commission) as on 1.1.86. was fixed at Rs.1760/- in the scale pay Rs. 1400-40-1800-EB-50-2300 with the next date of increment on 1.4.86. It has been observed that from copies of pay fixation proforma has been kept on Service Book but none of the same has been signed by the DDB/HO. Needful may please be done and compliance shown to audit. The pay fixation proforma in respect of Sh. Khalik-ur-Rehman Tehsildar has not been signed by the competent authority. The needful may please be done.

(11) Shri P.K. Sinha, NI. was drawing basic pay of Rs.1800/- P.M. with effect from 1.4.86. But in Service Book no entry exists showing the basic pay Rs.1800/- P.M. with effect from 1.4.86. The case may please be reviewed and the needful done immediately.

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iii) His efficiency bar was to be crossed on 1.4.87, but efficiency bar increment has not been granted so far the reason for the delay may please be stated.

6) The Half Pay leave account has not been maintained. in respect of the under mentioned officials.

- i. Shri Puran Mal, Head Clerk.
- ii. Shri P.K. Chaturvedi, JE.
- iii. Shri Sita Ram, UDC.
- iv. Kumari Ranjana, LDC.

The needful may please be done the compliance reported to audit.

7) The IV Pay Band fixation proforma in respect of under mentioned officials has not been pasted in Service Book.

- i. Shri P.K. Chaturvedi, JE.
- ii. Shri G.S. Panwar, JE.
- iii. Shri Nanu Giri, Peon.

The needful may please be done at an early date.

8. (a) The Service verification in respect of under mentioned officials for the period shown against each has not been done. The same may please be carried out at an early date.

- i. Shri Puran Mal, HC. 1.4.75 to 31.3.76
- ii. Shri Prem Chand, Teh. 3.9.66 to 31.12.66.
- iii. Shri Sita Ram, UDC 6.5.65 to 3.12.68
- iv. Shri Nanu Giri, Peon - 22.7.83 onwards.

and in respect of Shri Puran Mal, HC Service from 1.9.84 to 31.3.88 has not been signed by the competent authority.

Shri Nathu Singh, LDC the service verification period recorded at page 13 is not clear. The period is to be shown clearly under attestation of the competent authority.

ii. Shri Nar Singh, Peon, the endorsement regarding service verification was shown as 1.4.31 to 31.3.72 instead of 1.4.71 to 31.3.72 necessary correction may please be carried out under the signature of competent authority.

9) The photo has not been pasted in respect of the under mentioned officials. Needful may please be done.

- i. Shri R.K. Chaturvedi, JE.
- ii. Shri G.S. Panwar, JE.
- iii. Shri Jitender Gauba, L.I.
- iv. Smt. Kabazi Mukharji, LDC.
- v. Shri S.Vishwanathan, P/S.
- vi. Shri T.V.A. Kutty, P/S.
- vii. Kumari Ranjana, LDC.
- viii. Shri Nanu Giri, Peon.

10) The endorsement regarding verification of character and antecedents have not been found in respect of under mentioned individuals. The cases may please be reviewed and action taken suitably and compliance reported to Audit.

- i. Smt. Jitender Gauba, Lit. Ins.
- ii. Shri Nanu Giri, Peon.

11) It has generally been observed that the nominations in respect of DCRG, CGEGIS, Family Pension and GPF etc., have not been obtained and

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6/c

and action taken to obtain the nominations from the individuals concerned and recorded in their service book. The compliance may please be reported to Directorate of Audit.

12) Shri Om Prakash, Peon.

The pay (IV Pay Commission) has been fixed at Rs.884/- as on 1.1.86. The pay fixation proforma has not been found on records. The same may please be produced for audit verification.

He was drawing basic pay of Rs.229/- as on 1.3.85 in the pay scale of 196-232. The entries for grant of increment of Rs.3/- due on 1.3.85 have not been recorded in the Service Book. In the absence of which how his pay was fixed at Rs.884/- as on 1.1.86 is not clear, which may please be elucidated.

Para No. 69 (Reference Memo No. 61) dated 7.7.1988.

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Nature of Objections/Observations.

Reply by  
the Unit.

Final Action  
at AT (HQ).

Sub:- Telephone Bills.

34

PARA-34

1. On scrutiny of the Telephone Bills in respect of the Tel. installed at office, it has been observed that the following information have not been indicated in the Telephone Bills:-

- (a) Meters readings.
- (b) Number of calls.
- (c) Period of involved.
- (d) Damage charges if any denied

The contingent bill No. under which the payments were made without the above information are noted below:

i.	CB/39/85-86	Rs.1,374.00
ii.	CB/128/85-86	Rs. 672.00
iii.	CB/36/86-87	Rs.1,072.00
iv.	CB/139/86-87	Rs.1,068.00
v.	CB/347/86-87	Rs.4,622.00
vi.	CB/29/87-88	Rs.3,051.00

The payment of the Tel. bill could not be audited in the absence of the information pointed out. The bill in question may please be got audited by furnishing with the requisite information.

2. A sum of Rs.472.80 was paid for the telephone No.777161 the amount was claimed vide CB/293/86-87. The number of calls and the period involved have not been indicated in the Tel. bill. This information may please be supplied for audit scrutiny.

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(67) (68)  
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- i. 602 calls Rs.2733.50
  - ii. Rent 1.11.86 to 31.12.86 Rs.200/-
  - iii. Damage charges Rs.110/-

The bill was passed by the PAO for Rs.2933.50 (CB/206/86-87 referred). The Tel. Bill for Rs.3043.50 was paid by this office. It is not clear by whom the payment of damages charges was met. The name of the official and the T.R.5 No. and date for having received the money from the official if an issued may please be furnished.

4. It has been observed that abnormal calls were made during the following period -
- a. 16.7.87 to 15.9.87 Calls 9230.
  - ii. 16.9.87 to 15.11.87 Calls 7196.
  - iii. 16.11.87 to 15.1.88 Calls 11481.

The Tel.Bills paid for the above period including the rent were as under:

- Rs.7,019.00 - CB/162/87-88
- Rs.5,392.00 - CB/211/87-88
- Rs.8,820.00 - CB/261/87-88

The reasons for the abnormal calls during the above period are not cleared, which please be elucidated. Action may also please be taken to restrict the use of office Tel. as a measure of economy. The action proposed to be taken to this effect may please be intimated to Directorate of Audit.

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Page No 62

Para No. 154 (Reference Memo No. 10 dated 7.7.88).

1988 M-35

PARA-35

Nature of objections/observations.

Reply by the Unit.

Final action at AT (HQ).

Sub:- Service Postage Stamps account Register.

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During the course of a dit it was seen that the Accounts of Service Postage Stamps Account was never maintained though the despatcher had received stamps worth of Rs. 4500/- from time to time (i.e. vide CB No-199 dated 4.11.85 for Rs.1500/-, B No. CB-241 dated 1.11.86 for Rs. 1500 and B. No. CB 22 dated 29.11.87 for Rs.1500/-) from the Cashier.

Under the rules, the Service Postage Stamps are as good as Cash & its proper account should have been maintained. The reasons/circumstances as to why such an important account was not maintained irrespective of the fact that such lapse was brought to the notice of DGO in the previous Audit report also, may be explained under intimation to Audit.



Para No. 16 (Reference Memo No. XII dated 8.7.88)

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Nature of Observations/Objections

Reply by the Unit Final Act at AT(HQ)

Sub: Contingencies.

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PARA-36

Para 1-36

During the course of audit, contingent expenditure the following descriptions pointed out. A few items mentioned below were purchased but it was found that the same were not taken into stock as no mark of stock entry was seen thereon:-

Bill No. and date	Amount of the Bill.	Voucher Number.	Amount of bill.
CB/108/85-86	7877.16	44	318.86
CB/108/85-86	"	45	2934.75
"	"	46	939.35
"	"	47	3684.20
CB/150/85-86	1094.45	93	4.00
"	"	97	5.00
"	"	102	3.00
CB/246/85-86	282.90	162	5.50
CB/247/85-86	192.25	170	9.00
CB/99/85-86	"	178	32.00
CB/203/85-86	331.00	185	26.00
"	"	190	3.00
CB/321/85-86	650.45	196	10.00
CB/322/85-86	1264.25	214	424.00
"	"	215	125.15
CB/334/85-86	657.95	220	657.93
CB/364/85-86	195.25	251	44.00
"	"	254	3.00

CB/53/86-87	7,688.28	14	118.60
"	"	15	172.35
"	"	16	416.00
"	"	17	5,220.76
"	"	19	238.71
CB/93/86-87	385.00	75	3.00
CB/258/86-87	330.50	76	6.00
"	"	80	6.00
"	"	82	50.00
CB/259/86-87	199.25	85	94.00
"	"	87	10.00
"	"	88	21.70
"	"	89	46.55
"	"	89	14.00
"	"	90	3.00
"	"	90	10.00
CB/322/86-87	141.65	141	74.90
CB/368/86-87	445.00	91	30.00
CB/372/86-87	787.30	161	60.25
CB/382/86-87	110.00	151	110.00
CB/387/86-87	229.50	171	11.00
CB/388/86-87	205.00	117	87.00
CB/389/86-87	5,938.50	113	5,938.50
CB/39/86-87	493.50	111	96.00
CB/391/86-87	284.00	112	97.50
"	"	113	95.00
"	"	115	99.00
CB/392/86-87	514.00	118	95.00
"	"	114	99.00

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"	"	103	48.70
"	"	104	37.45
CB/182/87-88	240.00	112	3.00
"	"	114	32.00
CB/241/87-88	184.00	142	15.00
"	"	143	26.00
"	"	144	46.00
"	"	145	32.10
CB/269/87-88	90.00	146	4.00
"	"	153	32.00
"	"	154	26.00
CB/337/87-88	98.00	155	32.00
"	"	57	32.00
CB/345/87-88	173.72	58	43.00
"	"	73	41.00
CB/349/87-88	127.00	192	72.00
			127.00

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(a) As per rule 106 of GFR all materials received have to be examined, counted, weighted as the case may be when even delivery is taken the responsible of Government officer will see that the quantities are correct and the quality is good and the same one according to specification as prescribed and record a certificate to that effect. The officer receiving the stores shall also be required to give a certificate that he has actually received the material and have recorded all items in their appropriate stock

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(d) It was further noticed that the balances of consumable items was shown nil on the same date as which they were purchased. It was also found that some items were purchased and issued to the staff members (as per entry made in stock register) without obtaining their requisition as well as their signature. This practice may please be discontinued forthwith and every issued articles must have a signature receipt in future and complaint shown to next audit.

(e) During the scrutiny of contingency vouchers it was found that the payment of under mention vouchers was drawn and paid to the parties concerned without passing orders of the sam :-

Bill No.	Amount	Voucher No.	Amount.
CB/40/85-86 Dated 6.5.85	584.92	10	37.50
QR "	"	11	25.70
"	"	12	62.80
"	"	13	89.88
"	"	14	89.88
"	"	15	28.00
"	"	16	17.00
"	"	17	54.40
CB/125/85-86 Dt. 16.8.85	219.80	73	16.60
"	"	74	15.90
"	"	75	15.00
"	"	76	22.30
"	"	77	9.80
"	"	78	11.80

to have been adopted, as neither required certificate was recorded on those voucher nor spouse. Their contempt. This needs to be explained. The payment in absence of above requirements is irregular. These may now be entered in the Stock Register after proper verification under intimation to audit.

STOCK REGISTERS

(b) After scrutiny of the Stock Register, consumable as well as non-consumable it was noticed the following short comings/irregularities.

Rule 116 provides the physical verification of Stock Register should be done annually and the necessary certificate of result of such verification should be recorded in the Stock Register. But while auditing the records/Register it was seen that no such physical verification had ever been conducted of consumable/ non-consumable articles of staff, the same please be done now and result thereon intimated to Audit.

(c) ~~(a)~~ Non-Preparation of Inventory of Dead Stock.

As per GFR 112, an inventory of dead stock is required to be maintained in all Government offices, showing the number received, the number disposed off (either by transfer loss or by sale etc.) and the balance in hand for each kind of articles. It was however seen that no such inventory was prepared with the result the exact position of the dead stock in the custody of store keeper could not be

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82 2.50  
83 88.20

The circumstances/reasons under which vouchers could not be passed need elucidation.

The head of office is requested to please see ensure that such lapses should be avoided.

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Para No 64

Para No. 1766 (Reference Memo No. 20 dated 14.7.88)

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Para-37

PARA 37

Nature of Observations/Objection: \_\_\_\_\_  
 Reply by the Unit: ~~xxxxxxx~~ taken Final action at AF (HQ).  
 Sub:- <sup>credit memo only</sup> Non-Advertisements of Abstract Contingent Bills.

37 S/C

According to CTR 308 to 310 the accounts of an abstract contingent Bill has to be rendered to the PAO concerned within one month duly supported with paid vouchers or such vouchers as the case may be after the drawal of such advance.

During the course of audit it was found that the detailed account of the under mentioned Abstract Contingent bills has not been rendered so far:-

Bill No. & Date	Amour	Date of drawal.
1. AB363 dated 25.3.86	500/-	29.3.1986.
2. AB/82-A dated 13.6.86	500/-	26.6.86.
3. AB-270 dzated 8.12.86	500/-	26.12.86.
4. AB-401 dated 31.3.87	500/-	31.3.87.

The circumstances/reason for not fulfilling the conditions as laid down in the sanction letter are to be explained to audit.

It was also seen that an advance on Abstract Contingent Bill for Rs.1500/- w.s drawn on 8.4.85 but the account of such bill was rendered to PAO office on 17.5.85 whereas the same should have been rendered before 8.5.85.

In view of above, DDO is advised to keep proper watch

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-2-

of time. He is also advised to make arrangement to open a register in this regard & checking of the same be made from time to time so that submission of such account may not be ignore in future.

50/c

~~497~~



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18-61 Para No 65

Para No. .... (Reference Memo No. 9 dated 7.7.88).

718

Nature of Observations/Objections

Reply by the unit  
2.  
Final action at A. (HQ).  
3.

Subject: Bill Register.

38

PARA-38

48

While examining the Bill Register for the years 1985-88, it was found so many shortcomings/irregularities as are explained below:-

(a) Monthly review certificate of the bills as per note 3 below CTR 283 was never recorded in the bill register and the duration of encashment of bills could not be ascertained. Hence, the certificate viz. Bill presented at PAO's office Bills passed, Bills unpassed, Bills cancelled must be recorded monthly under advice to next audit.

(b) Some bills for which the sig./initial of DDO was necessary were presented at PAO's office without signing in the appropriate Col. No. 4 of the bill register. Number of such bills are given as under:-

1985-86

<u>Bill No.</u>	<u>Amount.</u>
PB-3	Rs. 11296.80
PB-4	Rs. 2714.20
PB-5	Rs. 637.10
PB-9	Rs. 8325.80
PB-12	Rs. 271.20

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1. \_\_\_\_\_ 2. \_\_\_\_\_ 3. \_\_\_\_\_

It may further be noted that the following No. of Bills were entered in the bill register but initials of DDO were not found in any col. of the register. Some other bills also entered in the register were treated as cancelled but no signature for cancellation were found anywhere in the register. The details of cancelled bills are also given as under for re-examination.

48

Bill No. without Signature in Col 4

	<u>Amount.</u>
P/42/85-86	542.85
P/75/85-86	1,451.15
CB/335/85-86	890.25
CB/336/85-86	834.60
CB/338/85-86	670.90
TA/339/85-86	67.00
TA/341/85-86	184.00
TA/344/85-86	=86.00

*Settled*

Cancelled Bill No. without signature xx any action.

	<u>Amount.</u>
CB/71/85-86	86.65
CB/76/85-86	50.00
CB/86/85-86	36.65
CB/297/85-86	96.00
CB/331/85-86	435.50
PB/332/85-86	360.95
PB/123/85-86	112.08
TA/342/85-86	148.00
TA/343/85-86	
TA/357/85-86	
TA/370/85-86	

For different amount. 400.00

1986-87.

TA/7 to 25/86-87	
TA/14/86-87	
TA 54/86-87	
CB/72/86-87	
Det./95/86-87	
PB/122/86-87	
	for different amount.
	14.40
	370.30
	122.00
	28725.00
	618.25

94

85

99

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-3-

1.	2.	3.
PB/137/86-87		Rs.790.30
PB/139/86-87		Rs.1668.80
RBB/161/86-87		500.00
LTC/263/86-87		Nil.
CE/264/86-87		2204.60
CB/294/86-87		606.90.
PB/33/86-87		1135.50
AB/37/86-87		1000.00
CB/68/86-87		Nil.
CB/84/86-87		525.86
CB/393/86-87		192.00
CB/394/86-87		290.70
CB/395/86-87		270.00
SR/396/86-87	19,82,000-00	246.00
AB/399/86-87		18,000.00
SR/400/86-87		500.00
ACB/400/86-87		

WV

1987-88

LTC/19/87-88		2,772.00
CE/75/87-88		270.00
PB/124/87-88		8,539.00
TA/235/87-83		24.00
TA/239/87-88		60.00
PB/331/87-88		965.00

*Self Audit*

Cancelled.

CB/69/87-88		864.00
CB/70-87-88		925.00
CB/97/87-88		105.00
MB/99/87-88		2,838.00
PB/119/87-88		8,196.00
LTC/159/87-88		343.00
PB/259/87-88		65.00
CB/263/87-88		75.00
CB/302/87-88		300.00

The DDO is advised to please ensure that the whole bill register for 1985-8 may be examined & reasons be recorded thereof for the lapses on his part wherever necessary. Some bills have been assed & entered in the Cash book amount no signature of DDO were found in the bill register is in Col. 8 & 12. This may be done at once under intimation to Audit.

Para No 67

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Para No. .... (Reference Memo No XXII dated 18.7.88).

Nature of Objections/Observations

PARA - 39

Reply by the Final action Unit. at AT(HQ)

Sub: The under mentioned registers records are not being maintained by this office. Immediate steps may please be taken to maintain the same. The records in question may please be shown at the time of next audit.

39

45/c

1. Conveyance Register.
2. Telephone Register.
3. Dead Stock register.
4. Skort term/long term loans and Advances Register.
5. Increment Register.
6. Register of Un-Disbursed pay and allowances.
7. Register of valuables and other documents as per working of the Department.

- Non-production of records
- 1) ~~Spande~~ Spande in Barmate u.
  - 2) Plan & Non-plan sanction & expenditure statement - year 1985 & 1986.

~~QUALITY~~ AUDIT REPORT

~~1997-99~~

47  
52

1997-99

12

Para No 68

PARA No 69

Memo No 1

Date

26/12/99

47

Case No 29

PARA-40

Subject: - Pay Band

40

Scrutiny of the PBR during the period of audit i.e. 1997-98 and 1998-99 revealed the following irregularities which needs rectification under intimation to the audit.

Copy of para 40

1) Paging certificate was not found recorded on the first page of the PBR under

Compliance seen  
100

proper allocation of the competent authority, during the period 1-4-97 to 2-3-99, the following may be done under intimation to the audit.

2)

Balance amount of Long Term and Short-Term advances such as ITRA, MCA, GPF etc. were transferred from the

not found transferred under proper classification of the D.D. Some instances may be seen as under:

- 1. Sh. S.S. Kha. Kookta, (A.B.M)P. HRA MCA
- 2. Sh. Y.P. Sisodia, T. en. GPF
- 3. Sh. Dilbagh R. Mitta GPF
- 4. Sh. Dadi Chand Non. Team. GPF Fashina
- 5. Sh. Maheshwar and N. Team
- 6. Sh. Chagan Pill Stone
- 7. Sh. D.P. Modi U.P.C.
- 8. Sh. P.S. Anand

Alphabetical index is required to be prepared on the first page of the PRK which was not found prepared. Needful required under intimation to the audit.

Totals were not made of gross amounts and savings for the purpose of income tax etc.

Columns provided at the top of the PRK were not found

4  
5

Page NO 69  
PARA No. 270

42/2  
45 50  
18  
10

**PARA-41**

Subject: Bill Register  
Date: 6/12/99  
Page: 41

Para 41

During the course of audit for the year 1998-99 while scrutinizing the Bill Register following observations have been made which need rectification under intimation to the audit.

Compliance seen  
1/1/00

1. Particulars entered on the pages of the Bill Register was not found recorded properly as per relation of the pro.

2. Columns number 6 provided in the Bill Register for the signature of the DDO was found blank. Need is required in this regard under intimation to the audit.

3. Columns numbers 13, 14 and 15 given provided in the Bill Register to watch the payment within 90 days were also left blank.

44 49

Page No 70

40/9  
7/08

Income Tax

42

PARA-42

Audit Memo No. 3  
Dated: 1/Jan/98

Case No-119

During the course of audit regarding income tax for the year 1997-98 and 1998-99, the following irregularities have been noticed which needs to be rectified and where necessary to be made after due certification under intimation to audit :-

- (a) Calculation sheet have not been signed by the DDO in all cases.
- (b) The undermentioned staff members had claimed interest on savings like SSB etc. but not attached their documentary proof alongwith calculation sheets. They may be asked to produce their documentary proof. otherwise their interest shall not be allowed after due completion of return.

Compliance Den  
[Signature]

- (i) Sh. Datta, Sr. Asst. (LIC of P. 2/10/73 1997-98)
- (ii) Sh. V. P. Mehta, P/Insp (NSC B. 1998-99)

Individual irregularities have been given printed intimation as follows:-

1997-98

1. Sh. Anil Sharma, S.O (i)

Case: Salary shown in calculation sheet as Rs. 1,52,050/- but as per PB it comes to Rs. 1,51,896/- (151,896/-) hence salary revised as per PB.

G.S.	1,51,896
S.D.	2,000
	1,53,896

as per PB 1,51,896/-



2. Sh. J. P. Sehgal, S.O (C)

Comm. Sal. shown in calculation sheet at ₹ 1,81,75/-  
 Amt as per PBR it comes ₹ 1,83,261/- Hence tax as per PBR:-

G.S.	18,261
S.D.	1,000
	<u>1,83,261/-</u>

as per ₹ 1,83,261/-

Tax	23,978
Relate (58,754 x 20%)	11,751
	<u>12,722</u>
Already paid	11,92
Total returned.	<u>30</u>

~~1.47~~  
39/c

3. Sh. Tej Singh, S.O (C)

Comm. Sal. shown in calculation sheet at ₹ 1,52,170/-  
 Amt as per PBR it comes ₹ 1,53,173/- Hence tax as per PBR:-

G.S.	1,53,173
S.D.	20,000
	<u>1,33,173/-</u>

as per ₹ 1,33,173/-

Tax	11,634
Relate (27,620 x 20%)	5,524
	<u>11,111</u>
Already paid	10,881
Total returned.	<u>224</u>

4. Sh. Kushan Pal, S.O (C)

Comm. Sal. shown in calculation sheet at ₹ 1,19,280/-  
 Amt as per PBR it comes ₹ 1,19,280/- He had also claimed relief on HRA as per receipt, which was not verified as well as accepted by the DDO after making necessary verification. Therefore HRA relief as per receipt (paid rent receipt) should be allowed from the total tax.

G.S.	1,19,280
S.D.	10,000
	<u>1,09,280/-</u>

as per ₹ 1,09,280/-

receipts

(42) (47) 74

5. Sh A.K. Anand, UDC

The final claim and return on HRA for rent receipt, which was not verified and was accepted by the DDO, it should be accepted by the DDO without making necessary verification, either since his tax is not calculated after discussing about HRA receipt as per G.O. It is also evident that he had never claimed any receipt.

G.S.	38,731	
S.D.	20,000	
	<u>68,731</u>	20000/-
Tax	3,746	
Relief	2,674	
(13,312 x 20%)		
To be recovered	<u>1,072</u>	

1998-99

1. Sh. Y.C. Sinodia, Tech.

Tax calculated in calculation sheet Rs. 2,754/- was recovered as per PDR only Rs. 2,718/- hence remaining Rs. 36/- to be recovered from him.

2. Sh. Anil Sharma, S.O.C.C.

Gross Salary shown in calculation sheet Rs. 1,41,711/- was as per PDR it comes Rs. 1,41,711/- hence done recovered as per PDR :-

G.S.	1,41,711	
S.D.	20,000	
	<u>1,21,711</u>	
T.A	1,21,711	20000/-
	<u>1,01,711</u>	
Tax	13,022	
Relief	11,954	
(54,768 x 20%)	<u>1,068</u>	
Amount to be recovered	<u>1,011</u>	
To be recovered	23	



2. Sh. (S. M. Thummi) 12000 ...  
 P/Secy. B...  
 W. 26 1-12-94 to 31-12-94

72  
 109  
 12000

3. Sh. Nigun Ch... 7900 ...  
 as per ...  
 W. 26 1-12-94 to 31-12-94

4. Sh. Thummi Raj - 404 ...  
 P/Secy. B...  
 W. 26 1-12-94 to 31-12-94

5. Sh. S. Keshi Kant Chaudhary 12000 ...  
 W. 26 1-12-94 to 31-12-94

6. Sh. Sidhi Singh ...  
 W. 26 1-12-94 to 31-12-94

Add other ...  
 may also be ...  
 12000

Para 72

PARA 73

Audit Memo No 5

Date 7/12/85

Para 44

PARA-44

Subject: - H.B.A and Insurance

44

H.B.A rule provides that - house built/ purchased is to be kept insured against the risk of fire, flood, and lightning to an amount not less than the amount of advance and is to be kept in good till liquidation of the advance and interest. It has been noted that recovery of H.B.A is being made from

Sh. S.S. Ghani and Sh. Anil Kumar who are partners in the firm. It is suggested that insurance may be taken from the bank of India and the same may be submitted to the bank.

Para 73

PARA No. 74

Amst No. 110 6

Revised

7/12/49

Report-49

PARA-45

Subject: Service books

45

Scrutiny of the service books revealed the following irregularities which need rectification under intimation to the audit.

1. First page of the service book and other important entries such as medical examination, verification of character and antecedent appointment entry etc. were not found signed by the competent authority in the following service books. Rectification may be done under intimation to the audit.

- 1. Sh. Vinay. L12.
- 2. Sh. Udaya Kishan. Vaidyan
- 3. Sh. S. S. Nayyar
- 4. Sh. Rajan Upadhyay, L12
- 5. Sh. A. M. S. Nayyar

2. Entry of name of the person in the service book in the name of the person whose name was not found signed by the name of the person in the service book.

10/11

33/E

3,

In most of the cases the service verification was not carried out upto date. And All the service books are required to be reviewed and service verification is required to be carried out upto date from the P.R. under intimation to the audit. Some instances may be seen in the following cases.

1. Sh. Vinayji
2. Sh. Ganeshji
3. Sh. Sivanji
4. Sh. Udayji
5. Sh. A. H. Raju.

4

Service book is required to be shown to every government servant once in a year and signature to this effect is to be taken in the return furnished in the service books for this purpose. But it has been noticed that service books are not being shown to him given under scrutiny. It is therefore suggested that...

5. As per CCS Leave Rules 1974 credit of EL and MPL is to be allowed for the complete calendar month but it has been noted that in the following cases the benefit of EL and MPL for the fraction of days their leave accounts may be reviewed and extra benefit of leave given may be deducted from their leave accounts under intimation to the audit.

(i) Sh. G. S. Jayaraman

Two days extra credit given for the month of Oct 78. Two days extra EL and 2 days extra MPL may be deducted from his leave account.

(ii) Sh. V. S. Rao Purchase Secretary

Extra credit of 2 days EL given for the fraction of month i.e. 2 days balance of EL may be deducted from his leave account.



~~Para No 74~~

~~Para No 75~~

PARA-46

Insit-Memo No 7

Zul

8/12/99

State Register

46

3/1/00

Exhibit

Scrutiny of the State Register  
Consumable and Non-Consumable  
revealed the following irregularities  
which needs rectification under  
intimation to the audit.

1) General Inventory Rules  
stipulates that Physical verification  
of stores items are required  
to be carried out every year  
by some responsible officer  
and certificate to this effect is  
to be recorded/inserted in the  
concerned register. But it has  
been noticed that physical verification  
required was not found  
carried out during the period  
of audit i.e. 1-4-97 to 31-3-99.  
Needful is required under  
intimation to the audit.

2) Specifications of Non-

not found are added along with the entry of consumable items. It is suggested that non-consumable items may be reviewed on a full particulars of their items may be recorded along with their items. Some instances may be given as under:

<u>Name of the items</u>	<u>Programmer</u>
1. Calculator	18
2. Emergency signal	20
3. Mayer jet	17
4. Typewriter english	27
5. Books	30
6. Hand calculator	23
7. Room heater	34

3.

Balance of Non-consumable items are not required to be reduced at the time of issuance. Balance of non-consumable items can only be reduced after getting them reviewed after following the prescribed procedure under rules. It is also recommended that balance should be maintained without getting

be reviewed and batonness  
may also be correlated under information  
to the authority

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gpa

S.No	Name of items	Large number of the item stock kept
1	Telephone cover	6
2	Scissors	3
3	colour TV	4
4	Chair & writings	7
5	Admire. Street	9
6	victors name	10
7	Mayur jug	17
8	calculator	18
9	Brief case	25
10	Loose	30

4

Some things and over writings  
were noted in consumable  
register. It was not  
found all items by the  
competent authority. Cutting and  
over writing may get alternate  
by the competent authority.  
Water in motion to the credit.

Some instances may be given  
on the following page. 5  
page 5  
Note sheets for  
each item

03

PARA NO 75

PARA No. 76

Audit Memo No. 8

W/C

Subject: -

Qualifying Service

8/12/99

Under Rule 32 of CCS Pension Rules

PARA-47

PARA-47

Rule 32 of CCS Pension Rules stipulates that on a government servant completing 25 years service or on his being left with 5 years before the date of retirement whichever is earlier, the head of the office in consultation with the Accounts officer verify the service rendered by such a government servant determine the qualifying service. But in the following cases the verification of qualifying service was not carried out from the concerned PHO. The following cases may be sent to the concerned PHO for verifying of qualifying service under intimation to the audit.

<u>S.No</u>	<u>Name</u>	<u>DOB</u>	<u>DOA</u>
<del>1</del>	<del>S. M. P. ...</del>	<del>6-6-40</del>	<del>7-11-62</del>
2	u J. C. Thakur	22-8-46	8-5-67
3	u A. K. Anand	16-8-51	7-7-71
4	u D. N. Rathak	1-3-49	16-7-68
5	u V. P. Mumpal	1-8-47	1-2-68
<del>6</del>	<del>B. D. Mishra</del>	<del>15-12-40</del>	<del>11-10-68</del>
7	u P. S. Arora	11-10-49	7-10-68
<del>8</del>	<del>K. S. Singh</del>	<del>14-7-47</del>	<del>1-8-67</del>
9	u L. K. Raj	5-6-43	20-4-70
10	u M. P. Singh	5-8-53	21-1-70
11	u C. A.		

Comp Verified  
for 1, 6 & 8.  
[Signature]

PARA NO 75

PARA No. 77

PARA-48

Audit Memo No. 9  
Dated 8-12-99

Contingency vouchers - scrutiny of

48

During the course of test check of contingency bills, the undermentioned irregularities were noticed, which needs to be rectified under intimation to a/c lit :-

1. Social Formalities :

On test check of Contingency bills, it was observed that expenditure vouchers were issued by the competent authority with the condition that purchases be made after completing social formalities but it was not done. Some such type of bills are as under :-

S.No.	Bill No. & Date	V.No.	Amount	Name of Firm	Items Purchased.
<u>1997-98</u>					
(A)	42 dt. 9-5-97	20	Rs. 1,519/-	M/s Universal Motors	Verb. Repair
(B)	62 dt. 4-6-97	24	Rs. 25,000/-	M/s HCL Ltd.	Repair of Printer
(C)	91 dt. 14-7-97	84 to 86	Rs. 1,661/-	M/s Super Bazar	Lineups etc.
(d)	92 dt. 14-7-97	87 to 89	Rs. 2,394/-	—do—	Stationery
		90	Rs. 1,570/-	M/s D.C.C.W. Store	—do—
(E)	147 dt. 10-9-97	147	Rs. 7,288/-	M/s Super Bazar	Bertal Plan
		148	Rs. 1,500/-	M/s Sree Mahalaxi Entn.	Carte.
(F)	278 dt. 7-1-98	262 to 264	Rs. 1,191/-	M/s Super Bazar	Stationery
(G)	270 dt. 7-1-98	261	Rs. 1,058/-	M/s D.C.C.W. Store	—do—
(H)	219 dt. 7-1-98	265 to 267	Rs. 3,455/-	M/s Kevadiya Bhavdar	—do—
(I)	273 dt. 8-1-98	269	Rs. 2,515/-	M/s Inxtri Electric Works	Electric repair
(J)	255 dt. 21-3-98	351	Rs. 9,144/-	M/s D.C.C.W. Store	Stationery & office misc.
			Rs. 1,387/-	M/s Super Bazar	—do—
			Rs. 9,306/-	M/s Kevadiya Bhavdar	—do—

30  
 35

- (d) 247 dt. 1-2-99 Rs. 10187 L. 1387/- M/s Vivek Typewriters Repair
- (e) 290 dt. 26-2-99 248-251 Rs. 7053/- M/s Kanchiya Ohandas Stationery
- (f) 291 dt. 26-3-99 252-254 L. 5492/- M/s Super Bazar -do-

The above purchases along with other similar cases get regularised from the competent authority in case of irregularities not completed under intimation to audit.

As per Bill No. 108 dt. 1-8-97 of Rs. 690/- in respect of M/s Dhruv Typewriters Co., one Eng<sup>t</sup> of Typewriter was fixed u.e.f. 1-8-97 to 30-6-97 @ Rs. 200/- P.M. Administrative approval of Competent authority regarding fixing of typewriter was not shown to audit. It may be clarified to audit under which circumstances/orders the said typewriter was fixed, otherwise this irregular expenditure is regularised from the competent authority under intimation to audit.

Regarding issue of Expenditure Sanctions :-

On post check of contingency bills, it was pointed out that most of the purchases were made by the office before <sup>grant</sup> of expenditure sanctions by the competent authority, which is irregular. Ex-post-facto sanctions may be accorded in such type of cases. Clarification in this regard be made to audit. The undermentioned cases along with other similar type of cases be reviewed under intimation to audit :-

S.No.	Bill No. Date & Amt	Dt. of Exp. Sanction	Dt. of transactions
(a)	69 dt. 1-7-98 of Rs. 3465/-	19-6-98	1-5-98
(b)	130 dt. 7-9-98 of Rs. 3594/-	7-9-98	24-8-98
(c)	247 dt. 1-2-99 of Rs. 1387/-	21-1-99	16-1-99
(d)	42 dt. 9-5-97 of Rs. 11,519/-	9-5-97	7-11-97
(e)	91 dt. 19-7-97 of Rs. 1,661/-	10-7-97	2-7-97

4. Irregular purchase of books :-

On perusal of Bill No. 208 dt. 8-12-98 of Rs. 466/-, it has been pointed out that approval of Dev. Comm. has been obtained

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~~28~~

Annual Subscription of Swamy 1.2.80 was deposited to M/s N.K. Traders, Shahola instead of direct to Swamy Publication as M/s N.K. Traders was not authorised by the original publisher to collect the subscription. Reasons for excess expenditure, purchase made from unapproved supplier be explained to audit and this purchase may also be set regularised from the competent authority under intimation to audit.

E. Irregular Expenditure for repair of furniture.

As per Bill No. 294 dt. 30.3.99 of Rs. 4590 in respect of M/s V.P. Gupta regarding furniture repair. On perusal of Comparative Statement and quotations it was pointed out that procedure of calling of quotations as laid down in General Financial Rules was not followed, which is not in order. The all quotations were not sealed and also not discussed by the office. These quotations were called on verbal basis as there was no any letter in the file inviting quotations, which is also irregular. Hence this repair be set regularised by the competent authority under intimation to audit and in future provisions of GFRs be followed.

F. Contingent Register

Contingent registers were not maintained in proper manner. This register be maintained head wise. No detail of Budget allotted, Exp. incurred during the year was maintained in the end of each financial year under attestation of DDO.

G. Irregular Expenditure for repair of vehicle :-

It has been pointed out that payment of Rs. 11,519/- has been made to M/s Universal Motors vide Bill No. 42 dt. 9.5.97 regarding repair of Cypoy No. DDA-SB41 and as per Property Register there was only one Cypoy bearing No. DL-1CF-373 in this office. It may be clarified to audit why the payment of repair of DDA-SB41 was made by this office as the vehicle did not belong to this office. No any record was also made available by the office to audit in this regard. (2007/2008)

Page No 77  
~~Page No 578~~

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6

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Page No 48

Audit Memo No 10 10

Date 9/12/2019

PARA-49

Subject: - No. - production of records

49

The following records/registers were not provided to the audit party for scrutiny. The same may be provided to the next audit party.

1. Bond sheet in a group 'D' employees.
2. LTC case of Sh. Karshan Bhumar, LTC (Service book not provided)
3. Log book of vehicle No - 4373 along with history sheet.
4. Postage stamp ~~COPIES~~ register.
5. Incremental register.
6. ~~Attendance register~~
7. Service information (certificate provided)
8. Library records.

See

(LALIT KUMAR)  
I.A.O.  
Page No. 8



~~CURRENT AUDIT (2003-04 TO 2005-06)~~

Para No 78

(Ref. Audit Memo No 11 dt. 9.5.06)

PARA-50

50

Para No: 1:- Infructious expenditure of Rs.145.87 Lacs

Director, Panchayat constructs chaupals/ Panchayat Ghar in various village which come under the jurisdiction of Delhi through I&FC Department of Delhi Govt. After satisfying various terms & condition Director, Panchayat issues AA/ES in favour of Executive Engineer, I&FC for carrying out such works. While going through various files for construction of chaupals/Panchayat Ghar etc., it has been noticed that in some cases although some repair were recommended by concerned BDO/DC but their recommendations were over ruled and reconstruction was done after demolition of old structure. It is further mentioned here that the some structures, which were demolished were constructed only 9 to 15 yrs ago. These structures were demolished giving one reason or other and new buildings were constructed. A few such instances where structures were constructions only 9 to 15 yrs. ago and for which repairs were recommended, demolished and new buildings were constructed, are given here under:-

File No. & Description	Initial recommendation	Year in which old structure constructed	Cost
F.22(25)/Dir.(P)/PG-10/02 D&R of chaupal at village Mitraon	Repair only(refer page 2/N of the file)	Old structure constructed only 9 yrs ago	16.67
F.22(25)/Dir.(P)/PG-8/03 D&R of Pana Padarat chaupal in vill. Mitraon CS(W) EC 13.75 lacs CD(XIII)	Repair(4/N of file may be referred)	Old structure constructed only 15-16 yrs ago	13.75 lacs
F.22(25)/Dir.(P)/PG-15/05 D&R double storey Gen. choupal at vill.Aali/Karbogla Mohalla) Mehruall Block	Repair	Time of construction of old structure not mentioned	20.80 lacs
F.22(25)/Dir.(P)/PG-12/05 D&R of Bharat Ghar chaupal at vill. Mandella Khurd in NG Block(Rs. 62.95 lacs)		Old structure constructed only 11-12 yrs ago	62.95 lacs

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It is further mentioned here that village Panchayats of Delhi were abolished in 1990 but chaupals/ Panchayat Ghars are still being constructed, which is not justified.

Even recommending authority initially recommended for repair/renovation of old building of chaupal/ Panchayat Ghar etc., but their recommendations were not honoured and fresh construction done by demolishing old structure, some of which were constructed 9-15 yrs back only. Thus such demolition and reconstruction was not at all justified and expenditure incurred to the tune of Rs. 145.87 was infructuous and tantamount to mis-use of funds.

Above instances given are on test check basis and if thorough checking is done, no. of such cases may be much more. A thorough investigation of such cases is needed to be done to bring out the facts and circumstances under which the structures which were built 9-15 yrs. back were demolished and new building were built and out come be reported to Audit.

Para No 7

(Ref. Audit Memo No9 dt. 9.5.06)

PARA-51

51

Para No. 2:- Non-Compliance of terms & condition stipulated in sanctions

Director, Panchayat conveys AA/ES of the Dir.Com to Executive Engineer (I&FC Department) for construction of Chaupals/ Panchayat Ghars/ boundary wall etc. within the villages which come under the jurisdiction of Delhi. While conveying the sanctions certain terms & conditions are also being incorporated I the sanction order, which are as under:-

- I. That the work shall be completed strictly in accordance with the specifications given in the estimate no variation will be done with without prior approval of Dev.Commissioner.
- II. That the work shall be completed in the stipulated period in the estimate.
- III. That the monthly progress report of the work shall be furnished to DC for his appearance.
- IV. That the expenditure will not exceed the Budget allocation.
- V. That the codal formalities shall be satisfied as are required in GFR and CPWD code.
- VI. That the utilization certificate shall be furnished on completion of the job.

It had however been noticed that office of Director (Panchayat) was not keeping proper watch on the executing Agency (I&FC) whether the terms & conditions, stipulated in sanction orders are being complied with or not. One such condition stipulates that after completion of work utilization certificate has to be submitted certifying that amount sanctioned against a particular scheme utilized for

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submitted certifying that amount sanctioned against a particular scheme utilized for bonafied purpose and in accordance with the provisions curtained in CAM, CPWD and GFR. But this vital certificate was not being obtained in absence of which utilization of amount incurred during the period of audit can not be certified.

Reasons for not obtaining a proper records & certificate from Executing Agency i.e. I&FC Department may be stated to audit and necessary steps be taken for obtaining such information/ certificates for work already executed and being executed by I&FC Department under intimation to audit.

Page No 49

Para No 80

PARA-52

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(Ref. Audit Memo No 8 dt. 9.5.06)

Para No: 3:- Issue of AA/ES in excess of sanctioned Budget

During the course of Audit it was observed that during the years 2003-04, 2004-05 and 2005-06 the Director had issued administrative approvals/Expenditure Sanctioned in excess of sanctioned Budget for executing of various schemes like construction & repair of Chaupal/ Panchayat Ghar, construction of boundary wall for protection of Gram Sabha land, Development of village walls, removal of hyanciath from periods by I&FC Department.

Year	Budget allotted (in lacs)	AA/ES issued(in lacs)
2003-04	850	986.44
2004-05	572	955.822.
2005-06	800	1647.46

It is quite evident from the above figures that record for keeping watch over expenditure has not been maintained by office of Dir.(Panchayat) which is resulting in issue of Expenditure sanctions in excess of sanctioned budget. In the absence of proper control over expenditure, it is very difficult to ascertain how much amount has been incurred and balance to be incurred in a proper scheme. Reasons for non-maintenance of such a vital record may be elucidated and immediate steps be taken to construct the register for all ongoing work under intimation to Audit.

Page No 50

Para No 87

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PARA-53

(Ref. Audit Memo No 7 dt. 9.5.06)

Para No: 4:- Unjustified Demolition & Reconstructions of Chaupals

During the test check of record of Director, Panchayat it was found that under the scheme Major Head "4515" (Plan) capital section EE 2(1)(1)Strengthening & Modernization of Panchayat Units and its functions." Various workers like

Contd.....

of Gram Sabha land, removal of hyancinth from periods etc. are carried out through I&FC Department works relating to demolition & reconstruction of choupals are also being carried out under this scheme. In work relating to demolition & reconstruction of chaupals, concerned BDOs are required to submit following record inter-alia other record on the basis of which EE/AA is issued :-

- Necessity for reconstruction of chaupals & justification for dismantling the exiting chaupal.
- Year in which chaupal was constructed and by whom the expenditure incurred on it and detail regarding whether the chaupal was earlier repaired/reconstructed.

But on scrutiny of record it was observed that the information/ report relating to year of construction, cost of construction had not been recorded any where in the file. The plea that "chaupal is very old and in bad condition" was given in justification of demolition and on the basis of which ES/ AA issued in the following case:-

File No.	Details
F.22/25/Dir.(P)/PG-33/03	Demo & R.C. of double storey Gen. chaupals at village Badli Saral (S/W) CE-I EC RS 27.09 lacs
F.22(25)/Dir.(P)/PG-15/05	D&R of double storey general chaupal at village Anti(Karbogla Mohalla) in Mehrauli Block (20.80 lacs)
F.22(25)/Dir(P)/PG-34/03	D&R of double storey choupal (Mohalla Garhi Panna) at village neel wal(West) CD-XII EC RS 22.25 lacs
F.22(25)/Dir.(P)/Pg-3/04	D&R of choupal (Rasonhyan Pana) village Mandella khurd (S/W)
F.22(25)/Dir.(P)/PG-20/03	D&R gondia Mohalla choupal in village Aya Nagar CE-I&FC rs. 13.37 lacs.

In absence of such a vital information viz. year of construction & cost of old structure, the expenditure incurred on reconstruction of above buildings is not justified because it could not be verified in Audit whether the building demolished was actually very old and have completed their life.

Para No 89  
(Ref. Audit Memo No 3 dt. 5.5.06)

Para No: 5:-Irregular deduction of Rs. 21000/- towards the donations-Recovery of Rs. 8782/- from Sh. O.P.Aneja, Tehsildar

During the course of Audit it has been noticed that Sh. O.P.Aneja, Tehsildar was allowed a deduction of Rs. 21000/- towards the donations made by him during the year 2004-05 to Dabur Hara Krishan Goshala, Village Surhera, New Delhi Income Tax Rules do not empower DDOs to allow such deductions while computing the Income Tax and claimant can claim the same from ITO concerned direct through his personal Income Tax return. Thus, deduction allowed to Sh. Aneja was irregular and needs recovery as per deductions given here under:-

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Rules provision provides that the person who are working as a cashier and store keeper of are organization are required to submit the Fidelity Bond equal to the amount/ cost of stores they are handling so that the interest of the Govt. as well as employees are safeguarded. It has been disclosed during the course of discussion that neither the cashier nor the store keeper has submitted the Fidelity Bond. And they are allowed to work without this. Reasons for non-observance of Rule provision may be stated and needful to done under intimation to the Audit.

29 sent-58  
PARA NO 8

(Ref. Audit Memo No10 dt. 9.5.06)

Para No: 8:-Non-Compliance of Remittances.

54  
PARA-54

The under mentioned remittances were required to be verified from PAO-VI, Tis Hazari but the same could not get verified by the DDO of Director(Panchayat). The same may be get verified and verified statement may be sent to Audit.

S.No.	Date of Deposit	Amount
01	29.12.2003	352
02	28.01.2004	9000
03.	24.3.2004	2000
04	30.4.2004	5510
05	15.9.2004	51150
06	5.10.2004	4951
07	18.10.2005	10992
08	8.12.2005	20490
09	10.3.2006	5044

29 sent-59

PARA NO 9

(Ref. Audit Memo No 1 dt. 2.5.06)

Para No: 9:- Non Production of Record

55  
PARA-55

The following records/ registers were not produce to Audit for scrutiny. The same may be produced at the time of next Audit:-

1. Non consumable stock registers for the year 2003-04.

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2. Increment Register  
3. Spouse information in respect of following employees:-

- I. Shri Rajinder Singh, HC
- II. Shri Ved Prakash, Kasp.
- III. Shri Sarbachan Singh, AE
- IV. Shri Krishan Pal, JE
- V. Shri Rajiv Sharma, LDC
- VI. Shri V.N.Gupta, Pan,Secy.
- VII. Shri Om Prakash, Messenger
- VIII. Shri Niranjan Singh, Pan.Secy.

*Ramesh*

(RAMESH CHANDER)  
Inspecting Audit Officer  
Audit Party No.XI

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**CURRENT AUDIT REPORT**

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Para No. 01:

**PARA-56**

**Sub: Short recovery on account of DGEHS subscription.**

(Ref: audit memo No. 04 dated 20.08.2014)

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 official as per details mentioned below:

S.NO	Name & Designation Smt./Sh.	G.PAY (Rs.)	Month/Period of recovery (Rs.)	DGEHS deducted per month (Rs.)	Revised rate of DGEHS subscription w.e.f 01.08.2010 (Rs.)	Difference to be recovered (Rs.)
01.	Sukhbir Singh, LDC	1900	08/2010 to 10/2010 (03 months)	60/-	125/-	195/-
02.	Jai Bhagwan, LDC	1900	08/2010 to 11/2010 (4 months)	60/-	125/-	260/-
<b>TOTAL</b>						<b>455/-</b>

Other similar cases if any, may also be reviewed at your own level. The above said amount may be recovered from the concerned officials and compliance be shown to the audit after due verification.

Para No. 02 :

PARA-57

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Report-57

Sub:- Short recovery of license fees.

(Ref: audit memo No. 05 dated 21.08.2014)

The rate of License fee for the Govt. of NCT of Delhi Residential(General Pool) Accommodation has been revised w.e.f. 01.07.2010, Vide OM dated 28.04.2011. During the course of test check of record, it has been noticed that there was a short recovery of License fee and Water charges in respect of official as per details mentioned below:

S. NO	Name & Designation Smt./Sh.	Type of accommodation	Period of recovery	License fees plus water charges recovered	Revised Rate of License fees Plus water charges (In Rs.)	Difference to be recovered (Rs.)
01.	Onkar Narayan Singh, Gr. I DASS/ Tehsildar	III	01.07.2010 to 30.06.2012 (24 months)	217+15	310+236	314 X 24= 7,536/-
02.	Prakash Chand, Peon	I	01.07.2010 to 30.04.2011 (10 months)	79 + 10	115 + 157	183 X 10 1,830/-
03.	Bindeshwar Mehto, Peon	I	01.07.2010 to 30.06.2012 (24 months)	79 + 10	115 + 157	183 x 24 4,392/-
<b>Total</b>						<b>13,758/-</b>

The above said amount may be recovered from the concerned officers/officials and compliance be shown to the audit after due verification. Other similar cases if any, may also be reviewed at your own level.



Para NO. 03:

PARA-58

Sub: Recovery to the tune of 15,556/- due to higher grade pay given to the Gr. I DASS

(Ref: audit memo No. 09 dated 26.08.2014)

In term of Finance Department's letter No. F.11(4)2006/Fin-(B) DSFB/2408-2409 dated 25.11.09 endorsing M/o Finance, GOI OM No. F.1/12008-IC dated 13.11.09 the Grade-I Officials was to be granted Grade-pay of Rs. 4600/- In the Pay-band PB-2 . However, during the course of audit it was noticed that Sh. Satish Kumar, Gr. I DASS was promoted to the post of Gr. I DASS w.e.f. 04.03.2011 and pay of the official was fixed w.e.f. 04.03.2011 in the pay scale of Rs. 9300-34800 and granted grade pay of Rs. 4800/- vide order No. F.10(1)(16) DC(NW)/GA/2011/1924-27 dated 23.07.2012 which is irregular:

Hence pay of Sh. Satish Sharma, Gr. I DASS may be re-fixed as given under after due verification:-

Detail of pay fixation from 04.03.2011 to 31.03.2014	As fixed by the office	As per provisions	Difference to be recovered
Pay as on 03.03.2011	13850 + 4600= 18450	18450	-
Pay placed in the pay band of Rs. 9300-34800 + Grade Pay 4800 fixed on 04.03.2011 from the day of promotion to the post of Gr. I DASS	13850 + 4800= 18650/-	13850 + 4600 18450/-	@ Rs.200/- + DA from 04.03.2011 to 30.06.2011
Pay fixed as on 01.07.2011 from the date of periodical increment	14410 + 4800= 19210	14410+ 4600= 19010/-	@ Rs.200/- + DA from 01.07.2011 to 30.06.2012
Pay fixed as on 01.07.2012 from the date of periodical increment	14990 + 4800= 19790/-	14,980+4600= 19,580/-	@ Rs.210/- + DA from 01.07.2012 to 30.06.2013
Pay fixed as on 01.07.2013 from the date of periodical increment	15590 + 4800= 20390/-	15,570+4600= 20170/-	@ Rs.220/- + DA from 01.07.2013 to 30.06.2014
Pay fixed as on 01.07.2014 from the date of periodical increment	16210 + 4800= 21010/-	16,180+4600= 20780/-	@ Rs.230/- + DA from 01.07.2014 to 31.08.2014

As such recovery of excess payment to the tune of Rs. 15,556/- may be recovered from the officer under intimation to the audit. Further, other similar cases may also be reviewed at your own level. .

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*Saraj Gupta*

~~PARA-59~~

Para No. 04:

**Sub: Non recovery of the balance amount from Sh. Ram Niwas, Panchayat Secretary.**

**(Ref: Audit Memo No. 07 dated: 22.08.2014)**

During the test check of pay bill register for the period 2009-10 it has been noticed that a recovery to the tune of Rs. 73,542/- raised against Sh. Ram Niwas, Panchayat Secretary, to be recovered in 36 equal monthly installments @ of Rs., 2042/- vide order No. 4045 dated 25.03.2009, on account of granting increment without passing the typing test. However, only Rs. 8,168/- has so far been recovered from the official in four equal installments the remaining amount i.e. 65,374/- has not been recovered from the official concerned.

If the balance amount has already been recovered from the official necessary supporting documents may be submitted to the audit if the balance amount has not yet been recovered the same may be recovered from the official under intimation to the audit.

*Saraj Gupta*

**(SAROJ GUPTA)**

**IAO**

**(AUDIT PARTY NO. XIV)**

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**PART III**  
**TEST AUDIT NOTES**

**TAN NO. 1**

**Pay Bill Register:-**

**(Ref. Audit Memo No. 4 dated 07/08/2014)**

**(A) During the test check of pay bill registers for the period 2006-07 to 2013-14 the following shortcomings have been noticed which may be rectified and compliance be shown to Audit:**

1. Abstract of Pay Bills (GAR-18) in the PBR of the audit period have not been filled and signed by the DDO.
  2. Totalling for income tax purposes not carried out in PBR.
  3. Numerous cutting & over-writing noticed in the PBR were not attested by the Competent Authority in any of the PBRs maintained by the office.
  4. Details of Loan/advances/refunds etc. not recorded in many cases.
  5. Past information from the LPCs of the employees who have been trfd. to this office were not noted in the PBR which is irregular.
  6. The mandatory page counting certificate not recorded in any of the PBRs under the audit period.
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TAN No. 02

Service Books.

(Ref. Audit Memo No. 08 dated 25/08/2014)

On going through service books maintained in the office of the ADM-Cum- Director(Panchayat), Tis-Hazari following discrepancies were noticed:

1. **Re-attestation:** The details of the official given on the first page of service Book should be attested at the time of initial appointment and re-attested after every five years to authenticate/verify the details of the official, but the same has not been found complied here.
2. **Photograph:** the photograph of the official should be pasted on the first page of the service book and duly attested by the gazetted officer but the same has not been found in many cases (Service Book of : Sh. Anil Kumar, Gulati, HC, Sh. Manoj Kumar, LDC, Sh. Ram Niwas, Peon.)
3. **GPF Account No. :** The GPF account number allotted to the official should be recorded on the right top of the first page of service book but same was not found complied in some cases.
4. **Nomination forms:** The completely filled nomination form for GPF, insurance, gratuity etc. should be obtained by the official and after proper acceptance by competent authority be pasted in service book but same were not found in some of the service books.

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**TAN NO. 3**

**Irregularities in cash book.**

(Ref. Audit Memo No. 10 dated 26/08/2014 )

During the scrutiny of the Cash Book of the department for the year 2006-07 to 2013-14 the following discrepancies have been observed in maintaining the Cash Book:-

1. 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 lines. The head of office should initial every such correct and invariable date his initials.
2. In many cases monthly total in the cash book were not certified as checked and found correct either by the DDO or an official other than writer of the Cash Book.
3. A surprise physical verification of cash balance at least once in month has not been carried out by the head of the office.
4. At the end of each month, Head of office should verify the cash balance in the Cash Book and record a signed and dated certificate to that effect but the same is not recorded in the Cash Book.

(B) As per receipt and payment rules, all the Govt. money received may be deposited into treasury within three days after receiving the same. During the scrutiny of TR-5, cash book and challan , it has been observed that money received has been entered in cash book after lapse of a month and the same was not deposited as per R & P rules. Few examples of which are given below:

TR-No.	Date of receipt.(TR-5)	Amount ( In Rs.)	Date of deposit in govt. treasury
40	26/06/2008	30/-	15/09/2008
53	29/06/2009	10/-	17/09/2009
55	28/10/2009	10/-	03/05/2010
56	05/11/2009	10/-	03/05/2010
57	14/12/2009	10/-	03/05/2010
55	22/12/2009	18/-	03/05/2009

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**TAN NO. 04**

**Shortcomings in Stock registers of consumable and non-consumable items.**

(Ref. Audit Memo No.14 dated 29/08/2014)

During test check of stock registers, the following irregularities were noticed:

1. Contrary to rule 192 of GFR 2005, the yearly physical verification of stock has not been undertaken since 01.04.2010 to 31.03.2014 both consumable and non-consumable stock register. Annual physical verification of all stores should be carried out at least once in every year and discrepancies, if any, shall be investigated and be made good after following the set procedure.
2. The stock register is not maintained in proper manner- details of purchases i.e. the name of the dealer, specification of items, value of items, bill details etc. have not been recorded for many items. Item-wise entries have not been made and separate page has been used to enter the same item which restricts the audit to authenticate the actual stock position.
3. Some of the signatures which were stated to be of the competent authority were found to be undated without the name and designation.
4. Records related to the condemnation of the various unserviceable store items were not made available to the audit.
5. Balances of non-consumable items have been shown as nil which is irregular until the non-consumable item is condemned.

Necessary direction maybe given to concerned staff for rectifying the lapses mentioned above and compliance may be shown to audit.

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**TAN No. 05.**

**Sub: Non maintenance of Log Book Properly in respect of Vehicle No. DL07C X 0011**

**(Ref: Audit Memo No. 07 dated: 22.08.2014)**

**Scrutiny of Log Book and other records of the vehicle revealed the following discrepancies:-**

- 01. No monthly summary of vehicle was prepared at the end of each month to show the average fuel consumption.**
- 02. Break-up of each journey is required to judge the exact distance covered as exaggerated distance have been shown instead of actual.**
- 03. There are so many cutting and overwriting in the Kilometers as indicated in the log Book without attestation of any competent authority.**
- 04. There are also some irregularities noticed in calculating the distance travelled by the vehicle on dated 31.10.12, 19.12.2012, 06.02.2013 & 02.05.2013.**

**The above mentioned irregularities may be got rectified under the signature of Competent Authority.**

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TAN No. 06

Audit Memo No.:15

Dated: 01/09/2014

Sub: Cash Security deposit / Fidelity Bond of Cashier

As per Rule 275 of GFR, 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 prescribe 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 ADM-Cum-Director(Panchyat), it was found that the cashier of the division who was entrusted with the custody of cash has not furnished the security bond 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.



TAN No. 07

Sub: Condemnation of unserviceable articles.

( Ref: Audit memo NO. 01 dated 20.08.2014)

As per information provided by the office of the ADM-cum- Director(Panchayat) the following items have been shown as unserviceable:-

S.No.	Particular of stores	Quantity weight	Book value/Original purchase value	Condition	Year of purchase
01.	Briefcase	02 Nos.	Rs. 759/ & Rs. 635/-	Broken	11.08.2004 & 06.10.2004
02.	Name plate (Brass Letters)	01 Nos.	399/-	Obsolete	02.09.2004
03.	Mouse trap	02 Nos.	176/-	Broken	07.12.2004
04.	Desert Cooler ISI mark	03 Nos.	22,728/-	Poor/Non-repairable	14.07.2005
05.	Room Cooler	01 Nos.	4,781/-	Poor/Non-repairable	14.07.2005
06.	Room Heater	02 Nos.	495/-	Poor/Non-repairable	08.01.2002
07.	Water Cooler	01 Nos.	9,096/-	Poor/Non-repairable	31.03.2002

The above mentioned items may be disposed of as per the provisions of Rules 196-201 of GFR and compliance has shown to the audit.

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Audit Party No  
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TAN NO. 08:

Sub: Issue of AA&ES in excess of Budget allotted for the capital work

(Ref: Audit Memo No. 16 dated: 01.09.2014)

During the scrutiny of the records relating to the various Capital works under the Major head 4515 It is observed that The office of the ADM-cum-Director(Panchayat) got the various capital works done through the Irrigation and Flood control department. Budget is allotted and Administrative Approval and Expenditure Sanctioned issued with the approval of Director(Panchayat) for undertaking the various Capital Works relating to construction/repair/renovation of Chaupals, Barat Ghar and Boundary Walls on Gram Sabha Land. During the year 2008-09 to 2012-13 the department has issued Administrative Approval & Expenditure Sanctioned in excess of Budget allotted as detailed below:

(Rs. in Lakh)

Year	Budget Allotted	Administrative Approval & Expenditure Sanctioned Issued
2008-09	1600	1943.67
2012-13	1100	3927.82

The audit has observed that the department has not maintained any records for keeping watch over expenditure, which resulted in issue of AA & ES in excess of sanctioned budget. In the absence of records the authenticity of expenditure incurred in execution of various works could not be ascertained It is therefore advice upon the department to take necessary action to monitor the expenditure and action taken report in this regard be sent to the audit.

TAN NO 09:

**Sub: Nonmonitoring the Capital Works as per the conditions stipulated in the Administrative Approval & Expenditure Sanctions Issued by the department.**

(Ref: Audit Memo No. 08 dated: 28.08.2014)

During the test check of the records made available to the audit it is observed that during the audit period 2006-07 to 2013-14 an amount to the tune of Rs. 11,744 lacs was allotted for the execution of various Capital works under Capital Head - 4515 and Rs.15,336 lacs has incurred on the execution of various work executed during the audit period. Audit is of the view that the office of the ADM-Cum-Director(Panchayat) is incurring huge expenditure for getting the various Capital works done through the Irrigation & Flood Control department however it is ironical that the department has not formulate any system by which these works can be monitor properly as per the conditions framed by the department itself as stipulated in each sanction order issued by the department.

No Budget control register has been prepared for these works. There is no record as to whether these works have completed in time or not or whether penalties are being imposed on the contractors for delay of work as most of the works are still in progress though their schedule time has already been lapsed. No Utilization Certificate is being provided by the Irrigation and Flood Control Department for the expenditure sanctioned. Lack of proper monitoring may lead to misuse of Govt. Fund.

It is therefore advice upon the department to take immediate action for formulating a mechanism to ensure a close eye on the monthly physical progress of the various works, their completion on schedule time, penalty on none completion of work in scheduled time, receiving of Utilization Certificate in time and other such conditions as stipulated in the sanction order and action taken report in this regard may be sent to the audit.

TAN NO. 10.


Delay In raising of additional demand by I&FC department after 04 years.

(Ref: Audit Memo No. 17 dated: 01.09.2014)

During the test check of the records of the Capital Works under the Major head 4515 it revealed that a an Administrative Approval and Expenditure sanctioned was issued on 21.08.2008 for Demolition & Re-construction of Chopal (Seeds Godown) at Village Jagatpur(District North) for an amount of Rs. 38.15 Lakhs . The time of completion of that work was eight months as per sanction issued.

The department has issued a revised AA & ES to the tune of Rs. 47.28 Lacs vide No. F.22(24)/Dir(P)/HC-41/2010/2440-2449 enhancing the previous sanctioned by Rs. 9.13 lacs on 10.12.2012 i.e. after more than 4 years which means the work which should have been completed within 8 months remained in progress for more than 4 years.

Reasons for delay in raising the demand by I&FC and Issuance of revised AA & ES by Director(Panchayat) after a lapse of more than 4 years of the original sanction and non-fulfilling the codal-formalities of CPWD manual and General Finance Rules may be elucidated to the audit however, as per Finance department order dated 17.05.2012 the project must be completed within the given time framed and within the sanctioned cost.

  
(SAROJ GUPTA)  
IAO  
(AUDIT PARTY NO. XIV)

*2/26/17-5/5*

**PART - II**  
**CURRENT REPORT**  
**(2014-15 TO 2016-17)**

**Para No. 1 : Non-Production of Records.**  
**(Audit Memo No. R- 1,2 & 3 dated 26/02/2018 & 1 dated 27/02/2018)**

Following records have not been produced for auditing. These records may be produced to next audit.

1. Property Register.
2. Liveries Register
3. Register of Cheque Books, Receipt Books
4. Postage Stamps a/c
5. OTA Register
6. GAR - VI Register
7. Long term Advance Register and its reconciliation with PAO
8. Rent/Electricity/Water/Telephone Register.
9. Log Book
10. Lubrication Oil & Petrol/CNG Register
11. Repair & Maintt. Register
12. Unserviceable spare parts register

*2/26/17-5/5*

**Para No. 2 : AA/ES amounting to Rs. 3491.16 lakhs issued during the Audit period which is still outstanding as per records due to non-compliance of terms and condition stipulated in sanctions.**  
**(Audit Memo No. 08 dated 09/03/2018)**

Director, Panchayat conveys AA/ES amounting to Rs. 2851.3 lakhs issued during the Audit period as the given detail of the Dir.Com to Executive Engineer (I&FC Deptt.) for construction of Chaupals/Panchayat Ghars/boundary wall etc. within the villages which come under the jurisdiction of Delhi.

Year	AA/ES issued for No. of works	Total Amount of AA/ES (Amt. in Lakhs)	No. of works where Completion of work Recd.
2014-15	29	1022.62	Nil
2015-16	15	1025.59	Nil
2016-17	21	803.09	Nil

*hnd*

While conveying the sanctions certain terms & conditions are also being incorporated in the sanction orders, which are as under:-

1. That the work shall be completed strictly in accordance with the specifications given in the estimate no variation will be done without prior approval of Dev. Commissioner.
2. That the work shall be completed in the stipulated period in the estimate.
3. That the monthly progress report of the work shall be furnished to DC for his appearance.
4. That the expenditure will not exceed the Budget allocation.
5. That the codal formalities shall be satisfied as are required in GFR and CPWD code.
6. That the utilization certificate shall be furnished on completion of the job.

It had however been noticed that office of Director (Panchayat) was not keeping proper watch on the executing agency (I&FC) whether the terms & conditions, stipulated in sanction orders are being complied with or not. Department is also not obtaining the utilization certificate-certifying that the amount sanctioned against a particular scheme utilized for bonafied purpose and in accordance with the provisions contained in CAM, CPWD and GFR. In absence of utilization certificate, amount incurred during the period of audit can not be certified.

Necessary steps be taken for obtaining such information/certificates for work already executed or being executed by I&FC Department under intimation to audit.

Ind

*Expenditure*

**Para No. 3 : Issuance of AA/ES in Excess of Sanctioned Budget.  
(Audit Memo No. 09 dated 09/03/2018)**

During the course of Audit it was observed that during the year 2015-16 & 2016-17, the Director, Panchayat had conveyed Administrative Approval/Expenditure Sanctioned in excess of sanctioned Budget for executing of various schemes like construction & repair of Chaupal/Panchayat Ghar, construction of boundary wall for protection of Gram Sabha land, Development of village walls, removal of hyacinth from periods by I&FC Department.

Year	Budget allotted(in lakhs)	AA/ES(in lakhs)
2015-16	700	1025.59

It is quite evident from the above figures that record for keeping watch over expenditure has not been maintained by office of Director(Panchayat) which is resulting in issuance of Expenditure Sanction in excess of sanctioned budget.

In the absence of proper control over expenditure, it is very difficult to ascertain how much amount has been incurred and balance to be incurred in a proper scheme.

Immediate steps be taken to construct the register for all ongoing work under intimation to Audit.

*Anil Sainger*  
(ANIL SAINGER)  
IAO  
Audit Party No.XIV

**PART-II**  
**CURRENT AUDIT REPORT**  
**(2017-2018 to 2021-2022)**

**Para No.01:- Recovery of License fee amounting to Rs1145/-**

**(Memo No.02 dated 13.04.2022)**

as per Office Memorandum No. F.4(1)/Misc/PWD&H/A-II/2004/PF/10039-51 dated 16.7.18, License fee & water charge rates has been revised w.e.f. 01/07/2017. The office was not deducted as per revise rate of License Fee w.e.f.01.07.2017 ..

(A) During the test check of records provided by the, **Office of the Director Panchayat Delhi-110054** for the Audit period 2017-2018 to 2021-2022, It has been observed that the **Office of the Director Panchayat** was not deducted revised License fee & water charge\_w.e.f. 1/7/2017. These cases are as under:-

S.No	Name of Officers/officials	Name of colony	Period	License fee & water charge due w.e.f. 01.07. Rs.per month		License fee & water charge deducted by department w.e.f 01.07.2017		Short Amount due	
				L.f ee	W.C	L.fee	W.C	L.fee	W.C.
1	Manoj Kumar	C-159, Type-II, Sindhora Kalan, Delhi	07/2017 to 07/2018	310	196	245	196	65X13=845	0
2	Bindeshwar Mehto, MTS	39, Type-I, Gulabi Bagh	07/2017 to 02/19						
			20	150	157	135	157	15X20=300	0
G.Total Rs.								1145	

Necessary recovery amounting to Rs. 1145/ to be recovered from concerned officers/officials after due to verification of records. Other similar cases may be review at own level under intimation to audit.





**Para No.04- Recovery of excess payment amounting to Rs. 7931/- on CCL Leave ( Memo No.05 dated 18.04.2022)**

As per of memorandum \NO. 11020/01/2017/-Estt.(L) dated 30/08/2019 regarding amendment in the CCS (Leave) Rules(43-C),1972 dated in 7<sup>th</sup> CPC. Issued by DOP&T. According to para III(A) CCL may be granted at 100% of the leave salary for the first 365 days and 80% of leave salary for the next 365 days.

During the test check of Service Book in respect of Smt.Geeta ASO, it has been observed that Official has already availed CCL 375, currently she availed 17 CCL from 23.2.2022 to 11.03.2022 as record. During these leave official should be paid 80% of the salary as per rules.

As per PBR the official has been paid 100% leave salary instead of 80%.. Office should recover of the excess amount of leave salary details as under;-

<u>S.No.</u>	Name of official	CCL period	No. of days	Calculation of over payment
01	Smt.Geeta ASO	23.02.2022 to 11.03.2022	17days(excess of 365 days CCL)	BP=52000/- DA17680 Gross 69680/28*6 days =14931.42(A) Gross69680/31*11 days =24725.16(B) Total A+B=39657 Over payment 20%= 39657*20%=7931/-

Necessary Recovery of Rs 7931/- may be made from the concerned official after due verification of records under intimation to audit. Other similar cases may also be reviewed at your own level.

**Para No.03- Non production of Records.**

**(Memo No. 11 dated 26.04.2022)**

During the audit period the following records have not been provided by Director Panchayat t to audit.

1. Condemnation File
2. Expdr. Sanction file of Irrigation & Flood Control
3. LTC/TutionFee/MTNL records

The above records shown to next audit.



**(KAVITA SAXENA)**  
**IAO, Party No.XVI**

**TAN No.01 - Improper maintenance of Pay Bill Registers.( Memo No.06 dated 18.04.2022)**

During the test check of the PBR maintained by the **ADM-Cum-Director of Panchayat Delhi-110054** for the period 2017-18 to 2021-2022 following irregularities have been noticed:-

1. The mandatory page counting certificate is not recorded in the PBR.
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 any of the PBR's. Apart from name, other details like pay (Basic + Grade Pay), details of loan /advances/ refunds, installment No., PAN No., GPF No & NPS No..etc. were also not found completely filled.
3. 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 has not been recorded in the PBR.
4. GAR-18, Abstract of Pay bill is not prepared
5. Total of each column is also required to be entered on the last line of each page (at the bottom) which helps in calculation of Income Tax of the respective year.
6. DDO has not signed on each entry of PBR.
7. Some bills have not entered in the PBR

The necessary action to rectify the above discrepancies may be taken under intimation to the audit.



**TAN No.02: -Discrepancies in Cash Book ( Memo No.07 dated 18.04.2022).**

During the test check of Govt. Cash book following shortcomings have been noticed:-

As defined under Rule 13 of Receipts and Payment Rules, 1983, some of the General instructions for handling the cash are not being followed by H.O.O/DDO as detailed given below:-

1. As per R&P Rules, the DDO is required to record a certificate of Closing Balance at the end of each month. But the required certificate is not found recorded in proper manner in the Cash Book. Henceforth a proper certificate be recorded which is as under

“Certified that the cash balance has been physically verified by me today (date.....) and found to be Rs. ....(Rupees.....)Which tallies with the closing balance as worked out in the cash book”.

2.. Page counting Certificate not found;

3. Number of Cutting without attested seen in Cash Book;

4. Receipt No. & Challan No. was not mentioned in cash book.

5. Name of the unit not mentioned on each page of Cash Book.

The necessary action to rectify the above discrepancies may be taken under intimation to the audit.

**TAN NO>03: -Inclusion of Adhaar (Unique Identification) number in Service Book of Government Servants and non verification of Service from concerned PAO ( Memo No.08 dated 18.04.2022)**

On perusal of Service Books of staff of ADM-Cum-Director of Panchayat, Delhi-110054 for the period 2017-2018 to 2021-2022, it has been found that entry of Aadhaar Number has not been made in the Service Book of most of the staff as per instructions circulated by the Pr. Secretary (Finance), Finance Department, Govt. of NCT of Delhi vide No.F.3 (03)/2015/T-1/Pr. AO/2017-26 dated 10/09/2015. It has further been advised that detail of Aadhaar Number of employee in pension papers of the retirees should invariably made so as to enable the Pay & Accounts Office to mention the details of Aadhaar number in Pension Payment Orders.

Further, as per rule 32 of CCS (pension) Rules, verification of service of the government servant should be done on completion of 18 years of qualifying service & a certificate be issued in the prescribed form to the official concerned. The said certificate has not been found pasted in the Service Book of following officials after verification of service from the concerned PAO.

Some of the cases are illustrated as under:-

S. NO.	NAME OF THE OFFICIAL (S/Sh/Smt.....) DESIGNATION	Date of Appointment	NO OF Years
1	Sh.Anil Misra, Section Officer	08.06.1983	>18 Years
2.	Sh. Vipin Kumar Tyagi, S.O.	02.04.1986	>18 Years
3.	Sh. Kuldeep Singh, ASO	18.07.1994	>18 Years
4.	Smt. Geeta, ASO	20.01.1994	>18 Years
5	Sh. Liladhar, Sr.Asstt.	25.10.1989	>18 Years

Needful steps should be taken for verification of services of above Govt. Employees from concerned PAO after due verification under intimation to audit

(2) Improper maintenance of S/Books:

During the test check of Service Books, the following shortcomings have been observed:

(i) Service Book to be shown to the official every year

SR-202 stipulates that Service Book is required to be shown to the official every year and signature obtained in token of his perusal. However, it has been observed that the Service Book was shown to none of the official as there was no signature of official obtained in the Service Book.

(ii) Re-attestation of Bio-data:

The particulars of each Govt. servant at the first page of Service Book should be re-attested after every five years and fresh photograph should be appended and attested after every ten years. But this has not been followed in most of the cases. Moreover, there is no photograph pasted in the bio-data in the service books of most of the officials.

(iii) Incomplete leave accounts

In a number of cases, the leave accounts are incomplete since long upto date credit of leave i.e. upto 3/21 has not been entered in the Leave Accounts.

(iv) LACKING OF MANDATORY FORMS

In a number of cases observed that no nominations (Rule-2 of GPF & form 1&8), family details (FORM-3 found in Service Book of employees

(v) A few entry i.e leaves account, increment and pay fixation orders etc not signed by competent authority.

The necessary action to rectify the above discrepancies may be taken under intimation to the audit.

**(KAVITA SAXENA)**  
**IAO, Party No.XVI**