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

Sub: - Internal Audit report on accounts of B.D.O. M.B. Road, Mehrauli, New Delhi -30
for the period 2013-14 to 2015-16.

INTRODUCTION

The accounts of office of the B.D.O. M.B. Road, Mehrauli, New Delhi -30 for the period 2013-14 to 2015-16. were test audited by the Audit Party No- XXIII during the period 07-11-2016 to 16-11-2016 (07 working days) comprising of Shri A.K. Bhatt, I.A.O., Sh. Jai Prakash, AAO and Smt. Vidya Rani, AAO

AIMS AND OBJECTIVES

The main objective of the Block Development Office is protection of Gaon Sabha Land. Management of Barat Ghar & MPCC in villages and monitoring of Gaon Sabha area funds and providing the information to the farmers in rural villages regarding the Govt. Scheme and transmit the advise on farm problems through Agricultural Extension staff.

The following officials have served as HOD/HOS/DDO/Cashier during 2013-14 to 2015-16:-

S.No.	Name	Designation	Period
Head of the Department			
1	Sh. J.B. Singh	Dy. Commissioner	01/04/2013 to 25/12/2013
2	Ms. Nila Mohanan	Dy. Commissioner	26/12/2013 to 27/7/2014
3	Ms.Niharika Rai	DY. Commissioner	28/7/2014 to 31/3/2016
S.No.	Name	Designation	Period
Drawing & Disbursing Officer/Head of the office			
01	Sh. A.K. Yadav	BDO	01/04/2013 TO 19/1/2014
02	SH. S. D. Sharma	BDO	20/1/2014 to Till Now
Cashier			
01	Sh. Mahesh Kalra	Head Clerk	1/4/2013 to 30/6/2013

Amit Bhatt

02	Sh. Sushil Tyagi	Head Clerk	1/7/2013 to 31/3/2014
03.	Sh. Om Prakash	Extension Assistant	1/4/2014 to 31/3/2016

Budget Allocation and Expenditure for the year 2013-14

2013-14 (Non Plan)

Year	Budget allotted	Expenditure
2013-14	64,87,000	5803457

2014-15(Non -Plan)

Year	Budget allotted	Expenditure
2014-15	87,42,000	63,56,860

2015-16 (Non Plan)

Year	Budget allotted	Expenditure
2015-16	7490000	5934403

Staff Position as on 31/03/2016

Sanctioned Strength of Posts of BDO M.B. Road, Mehrauli, New Delhi-30
(as on 31.03.2016)

S.No.	Name of post	Sanctioned	Filled (on regular)	Vacant
1	BDO	01	1	-
2	Head Clerk	01	-	01
3	UDC	02	-	02
4	LDC	01	-	01
5	Statistical Investigator	01	-	01
6	Driver	01	01	-
7	GLW/EA (Agri)	02	-	02
8	V.L.W./EA (Agri)	06	03	03
9	Class IV	03	02	01
10	Panchyat Secretary	06	-	06

Amal Bhatt

Statutory Audit

As informed by the BDO Office M.B. Road, Mehrauli, New Delhi-30 Audit of this office has not been conducted by the AGCR.

Maintenance of Records

The maintenance of records of office of the BDO Office M.B. Road, Mehrauli, New Delhi-30 for the period 2013-14 to 2015-16 was found satisfactory subject to observations made in the Current Audit Report and in Test Audit Notes.

Old Internal Audit Report

There were 20 Audit Paras outstanding. This office has submitted the reply of 05 outstanding paras i.e. Para Nos. 2, 11, 14, 15 & 19 of the List of Para. The reply of para No. 11 and 15 are not found satisfactory by the Audit Party. Hence, the same could not be settled by the Audit Party. Para No. 8, 12 and 20 of old report for non production of record are taken as fresh in the Current Audit report. Para No. 1,3,4, and 5 are not legible and involves no amount of recovery. Hence the same be settled.

The remaining 10 outstanding audit paras have been incorporated in the current audit report in Part-I (Old Audit Report).

Current Audit Report

During the course of current audit, 10 audit memos were issued. Out of these, 07 were record memos and remaining 03 were observations memos highlighting various recoveries/irregularities. The 03 memos have been converted into 02 paras (01 para + 01 para of Non Production of Records) and 01 TAN.

The details of current recoveries are as under:

S.No.	Para No	Brief of the Para's	Amount to be recovered (Rs.)
01	1(a)	Short deduction of UTEGIS	2100/-
02.	1(b)	Short deduction of subscription of DGEHS	18500/-
		Total	20600/-

The internal audit report has been prepared on the basis of information/records furnished and made available by the BDO Office, M.B. Road, Mehrauli, New Delhi-110030 for the period 2013-14 to 2015-16. The audit disclaims any responsibility for any misinformation and/or non-information on the part of Auditee.

A.K. Bhatt
(A.K. BHATT)
I.A.O., Audit Party No. XXIII

PARA NO. 3 (B) 12/1/01 18 14/C 15/12
PURCHASES/CONTINGENT EXPENDITURE

During the course of test audit it has been observed that during the month of February and March 1998, stationery worth Rs. 13728/- was purchased as per details given below:

Bill No. 133 dated 31.3.98	Rs. 1015
Bill No. 135 dated 30.3.98	Rs. 3784
Bill No. -do-	Rs. 2567
-do-	Rs. 1682
Bill No. 118 dated 18.2.98	Rs. 1395
-do-	<u>Rs. 3285</u>
	Rs. 13728/-

As per delegation of Financial Powers Rules, Head of Office is competent to purchase stationery worth Rs. 4000/- p.a. In the present case, the purchases have been made by Head of Office without obtaining

-: 2 :-

the sanction of the competent authority.

Similarly matting for Rs. 4620/- was also purchased by the Head of Office without the approval of Head of Department.

In both the cases, as per purchase policy of Govt. of NCR Delhi dated 27.3.96, Limited tenders should have been called from the firms mentioned in the purchase policy and the purchases should have been made at competitive rates, but the Head of Office without following the prescribed procedure and made the purchases from Kendriya Bhandar/Super Bazar.

Reasons for not following the prescribed procedure may be intimated to the audit and these irregular purchases may be got regularised from the competent authority under intimation to audit.

Para 9 :- 5 :-

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~~PARA-7~~

REFERENCE MEMO NO. 8, dated 29.6.98
PARA NO. 6 (11)
LOG BOOK

During the course of audit, the following discrepancies in respect of log book of vehicle number ~~MGJEE~~ DL-3CJ-5982 are as under:

1. As per para 33, Section VI of Staff car rules the officers using staff car should note in the log book in their own handwriting the milage at the start and at the completion of their trips after verifying the melometer. But in the present case the entries have been noted by the driver, with the result, the following discrepancies have been observed.
2. One lump-sum entry for entire journey was made in the log book whereas single entry for one destination and kilometer, halt period must be mentioned over there so that the actual time spent, alongwith halt time may be ascertained. But the same is not being filled according to the rules. In future the same may be made and shown to audit, failing which the officer concern will be held responsible for the irregularity.
3. As per rule 40 of staff car rules, the log book in respect of each staff car should be closed at the end of the month and a summary prepared in the log book showing details of duty and non-duty journey performs during the month. This requirement of rules have not been complied with in the present case.

Compliance of the same be made in future and also shown the same to next audit.

PARA-8

NON PRODUCTION

PARA NO. 7 (12)

1. Cash book and other relevant record of Panchayat
2. Spouse Information
3. Fidelity Bond

Para 11 H-101

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(R.P. GOEL)

INTERNAL AUDIT OFFICER

Part - II (Current Audit)
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DTE. OF AUDIT
GOVI. OF N.C.T. OF DELHI

Para No. e1 (MEMO NO. 22) 09

(Dated: 16.10.2001)

Sub:- Records of Gaon panchayats.

As per Dy. Commissioner Delhi ordered vide circular No. F-29 (101P/Elec/86/89(c)/497-502, dated 30.1.1990 the Gaon Sabha Area Fund/Bank Accounts of all Gaon/circle panchayat shall be operated by the concerned Block Development Officers subject to rules & regulations and as per instructions issued time-to-time in this regard, because the Pradhan/Sarpanchas of Panchayats are no longer, legality competent to use the Panchayat Fund and of other related schemes. In view of above, all the records from Pradhan's/Sarpanchas should have been transferred to concerned B.D.O's.

Secondly, under the rule 1954 of Delhi Panchayat's Raj Rules, 1959, the panchayat secretaries are spoused to maintained the proper records of panchayats/Gram Sabha's.

In view of above, the audit of panchayat records is absolutely necessary, but the Audit has observed that & as per previous practice the BDO/H.O.O. has not taken interest in Bounding the aforesaid records to the audit parties since the dissolution of Panchayats/Gram Sabha. Therefore, no internal audit could not be carried out due to non-production of Records. Hence, the Audit is of the view that the matter should be brought to the notice of Higher Authorities, under intimation to Audit.

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Para 10

(b) The calculation of road mileage should be restricted to Rs.2.50 P/Km instead of Rs. 3.20 & Rs. 4.00 P/Km. The recovery in other cases/bills may also be worked out. The excess payment of TA may please be recovered after due verification under intimation to audit. Re-audit has also observed that the tourings performed by these bills name also not been verified by the Head of Office, the purpose of journey may also be stated on the bills and show the compliance to audit further the road-mileage/TA should be paid in those cases only where urgency and risk (for cash etc) clause is involved.

c) The audit in the following cases has observed that the repair works of vehicle have been carried-out without verifying the estimates and repair works of the vehicle by the Motor Vehicle Inspector/ Technical Officer of Transport Deptt., GNCT of Delhi which is contrary to instructions issued by the Delhi Govt.

- i) CB/134/31-3-2K/ M/s. Kashyap Automobiles/Rs.16,224/-
- ii) CB/112/10-2-2K//s. Kashyap Auto works/Rs.3,185/-
- iii) CB/63/3-12-99/ -do- /Rs. 6,771/-
- iv) CB/52/- /M/s. Universal Motors/Rs. 5,900/-
- v) CB/135/30.3.99/M/s. Pran Motors/ Rs.11,082/-
- vi) CB/122/14.2.2K/M/s Kashyap Auto Works/ Rs.12,484/-

In the aforesaid cases, the entry in history sheet of the vehicle hask also not made. The H.O. may kindly review the position of other cases also under intimation to audit.

(d) In the following cases the quotations files not produced to the audit, the same may made available to audit :-

- i) CB/141/31-3-2K/M/s. New Super Cons. Co-operative Store Ltd, Shakti Nagar/ Rs.9,991/-
- ii) CB/140/dated 31-3-2K/ -do- /Rs.22,493/-
- iii) CB/99/9-12-99/M/s. Goddess Furniture/Rs.4,480/-
- iv) CB/9429/7.12.98/ M/s. Kalsi Furniture/Rs.6,012/-
- v) CB/22/2-6- /M/s. Garg traders Colder repair & parts/Rs.2,280/-

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Other cases, may also be reviewed under intimation to audit. The audit has also observed that the repairs of Almirah, Typewriters and table locks have been carried out frequently in piecemeal to avoid the codal formalities.

Some instances are being quoted hereunder:-

- i). CB/114/10-2-2K/M/s.Gyan Singh/Rs.465/-/repair of table
- ii) CB/95/v-70/14-2-99/ Rs.480/-
V-71/14-2-99/ Rs.450/-
- iii) CB/80/9-11-99/v-57/Sh. Ram Singh/Rs.200/-
- iv) CB/138/31-3-2K/v-109/W/s. Curiosity Techno Engineers/
Rs.410/-
- v) CB/125/6-3-2K/v-95/Rs.475/-
V-96/Rs.410/-
- vi) CB/85/3-12-99/v-63/Rs.397/- Repair of typewriters
V-64/Rs.482/- X
- vii) CB/139/31-3-99/v-103/Rs.425/-/ Sh. Roopsingh

Moreover, the repair works have not been verified by the incharge of that article and by the H.O.O. These types of things should not be repeated in future. The repair works should be carried out on the competitive rates, after inviting the quotation.

In view of above H.O. is hereby requested to take remedial steps, and show the compliance to audit.

Para-H para-9 (K)

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PARA No. C 3. (Ref. Memo No. 6 dated 12.10.01)

Sharing of Expenditure with D.C. Office & Election Office:

The audit has observed that in the office complex of Block Development Officer, the two other offices of Deputy Commissioner Delhi and Election office are functioning since a long (approx 1996) which share the common facilities available in the complex such as electricity, security, sanitation etc. but nothing is being contributed/shared by these offices towards the expenditure borne entirely by the B.D.O. Office.

The audit of this view that the expenditure on these services should be proportionately borne by the attached offices accordingly to space occupied by them or adopt some other criteria for early action i.e. by separating the electric meter etc.

The Head of Office may kindly initiate the proceedings in this regard and inform the audit accordingly.

Note: - Electricity bill chq 127/27/177
amounting to Rs. 14,96,387/- for the
period 10.2.99 to 5/3/99 paid by me
BDO office (on part payment Rs 30000/-)

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Reference Memo No. 13 dt. 23rd July, 2007

Para 01 : **Huge Accumulation in Saving Bank A/c & Fixed Deposit A/cs of Gaon Sabha.**

Scrutiny of records revealed that there are 23 rural villages in District South, which after the dissolution of Panchayats in 1989, are being looked after by BDO Office. Block Development Officer maintains, operates & controls Gaon Sabha area fund for the purpose of its utilization to meet the charges in connection with the Delhi Land Reforms Act.

During course of Audit it was observed that receipts on account of allotment of Gram Sabha land to Government agencies are entered in this account and accumulated amount is being invested in Fixed Deposits from time to time and after FD is matured heavy amount of interest is deposited in saving account and balance again invested in FDs, as a result a total of Rs. 24,68,151/- are lying in saving accounts and Rs. 20,52,56,092/- are in the form of FDs. whereas average yearly expenditure out of this fund during Audit Period is Rs. 6,22,314/-. Such huge accumulation and nominal expenditure shows that purpose for which the Gram Sabha Fund was maintained is being defeated. Reasons for the same may please be clarified, as Audit is of the view that no schemes are being introduced by the BDO for the development of villages. Though a huge amount has been invested in FDs, it has been observed by audit that investment in FDs was made without obtaining interest rates from various banks to get maximum benefit of investment, which needs justification.

Moreover, it has also been observed that though there is huge amount lying in Gram Sabha Cash books of 23 villages but neither reconciliation has been done nor the cash books are upto date signed by the competent authority.

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Reference Memo No. 11 dt. 23rd July, 2007

Para 03 : **Non/Under utilization of multi purpose community centre (MPCC) during Audit period.**

Scrutiny of records revealed that there are 6 MPCCs under the jurisdiction of BDO (South), which were handed over by Project Director, Rural Development, in October, 2004 for the purpose of allotting of the same (@ Rs. 1250 per day) to villagers for performing various functions, but it was observed that during Audit period their utilization has been purely negligible as detailed below:-

S. No.	Name of MPCC	Number of Bookings		
		2004-05	2005-06	2006-07
✓ 1.	Dera	NIL	NIL	NIL
✓ 2.	Molarband	NIL	NIL	NIL
✓ 3.	Jonapur	NIL	NIL	03
4.	Aali	02	01	02
5.	Mithapur	08	20	06
✓ 6.	Gadiapur	Alloted to NCC office on lease in 2004 for 10 years @ Rs. 63,353/- per month		

As 04 out of 06 MPCCs are not being properly utilized or generating any revenue, instead expenditure is being incurred for their upkeep and security, reasons for their non utilization and efforts taken to make the villagers aware of these MPCCs may be clarified to Audit and if they are not required in villages, possibility of their allotment on lease like Gadiapur MPCC may please be worked out, so that, revenue so earned could be utilized for betterment of village and Audit is of the view that this will minimize the possibility of its encroachment also.

Further, it was also observed that rent for allotment of MPCCs is being deposited in Govt. account but lease money of MPCC, Gadiapur has been credited into Gram Sabha's account, the same should also be credited in Govt. account.

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Reference Memo No. 6 dt. 19th July, 2007

Para 04 : Log book in respect of Vehicle No. DL-3CJ-5982.

Test check of log book revealed following discrepancies:-

(i) In the following cases excess Km. reading was recorded:-

Date	Previous Km. reading	Km. Covered	Actual Kms. after journey performed	Km. taken	Excess Kms.
07.03.05	85272	157	85429	85449	20 Km.
15.03.05	85816	119	85935	85937	02 Km.
31.03.05	86586	120	86706	86806	100 Km.
Total					122 Km.

As it was only test check, all such cases for Audit period may be scrutinized and recovery for excess mileage recorded be made from the official concerned, alongwith recovery of 122 kms. as mentioned above as per rules & prescribed rates under intimation to Audit.

- (ii) Further, it was also observed that initials of officer Incharge of vehicles has never been done in the prescribed column of Diesel/Petrol A/c in log book. The entries of petrol consumption may please also be authenticated by officer concerned, under intimation to Audit.
- (iii) Certificate in r/o no. of pages & paging has not been done in the log book, which is irregular, the same may be recorded in the log book under intimation to Audit.

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Reference Memo No. 14 dt. 23rd July, 2007

Para 05 : Allotment of Gram Sabha Land in Said-ul-zaib.

During the course of test audit of allotment of land to DTDC following discrepancies have been observed:-

1. No lease deed was executed till date by the deptt. as per condition No. 7 of terms and conditions under the provision of Transfer Property Act which is breach of land act. Audit is also of the view that remaining conditions have also not been followed by the lessee i.e. Managing Director, DTDC Ltd., in this case.
2. Scrutiny of record revealed that Rs. 3,44,402/- @ 2.5% per acre/ per year was to be paid by DTTDC Ltd. as ground rent, but from the perusal of the Gram Said-ul-zaib cash book it has been revealed that ground rent for the year 2005-06 & 2006-07 has not been received so far from DTTDC Ltd. which should have been received in advance as per the letter No. F.BDO(S)/DTTDC/Saidulazaib/2000/1426 dt. 05.04.05 mentioned at S. No. 4. It should therefore be recovered immediately alongwith the interest.

All other such cases may be reviewed under intimation to Audit.

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Reference Memo No. 5 dt. 18th July, 2007.

Para-06 : Irregular payment for sanitation work during 2005-06.

Scrutiny of record relating to payments made to Paryavaran Avom Swachhta Samwardhan Partishthan revealed that contract for sanitation was awarded to the said Partishthan by Project Director (RD) vide letter dt. 01.07.04 and the same is being continued till date. Project Director (RD) had allocated the funds of Rs. 70,740/- for sanitation work for the period from 01.10.04 to 31.03.05 and has conveyed the expenditure sanction for the same period, but it was observed that during 2005-06 payment for sanitation work was made to Paryavaran Avom Swachhta Samwardhan Partishthan without allocation of budget and expenditure sanction from the PD (RD), which is irregular and needs justification.

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PART-II

CURRENT AUDIT REPORT (2013-2016)

PARA No. 1(a) Short deduction of UTGEIS subscription amounting to Rs. 2100/- from Group 'D' employees placed in PB-1 with Grade Pay of Rs. 1800/-

(Ref. Audit Memo No. 08 dated 10/11/2016)

The rate of subscription to the erstwhile Group-'D' employees placed in PB-1 with grade pay of Rs. 1800 and classified as Group 'C' is at Rs. 30 per month w.e.f. January 2011 onwards vide GOI, Ministry of Finance, Department of Expenditure OM No. 7(1)/EV/2008 dated 10.09.2010.

During test check of PBR, it has been noticed that the UTGEIS subscription for Group 'D' employees placed in PB-1 has not been deducted at the enhanced rate of Rs. 30/- w.e.f. January, 2011. The details are given below:-

S.No.	Name & Designation	Grade Pay (Rs.)	Amount deducted (Rs.)	Amount to be deducted (Rs.)	Amount short recovered (Rs.)
1	Sh. Bir Singh, Peon	1800	15 x 70 = 1050 (January, 11 to October, 2016)	30 x 70 = 2100 (January, 11 to October, 2016)	1050/-
2	Sh. Naboo, Chowkidar	1800	15 x 70 = 1050 (January, 11 to October, 2016)	30 x 70 = 2100 (January, 11 to October, 2016)	1050/-
				Total	2100/-

The recovery of short deduction of Rs.2100 /- towards UTGEIS in respect of above employees be made after due verification of facts and figures under intimation to audit. Further, the UTGEIS deduction in respect of above employees may be @ Rs. 30/- per month w.e.f. November, 2016 onwards. All other similar cases may also be reviewed and recovery, if any, may be made under intimation to the audit.

PARA No. 1(b) Short Deduction of subscription towards DGEHS

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

On scrutiny of Pay Bill Registers, it is revealed that short recovery of subscription of DGEHS has been made in respect of following employees after grant of 2nd MACP of Rs.4200/- to Extension Asstt.(Agriculture)/Village Level Workers:-

Sr. No.	Name and Designation of the employee	Period	Amount due	Amount recovered	Amount of short recovery

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2	Sh. Anil Kumar Extension Asstt.(Agri.)	01-10-2013 31-10-2016	to	225/-	125/-	100*37=3700/-
3	Sh. Bikram Singh Extension Asstt.(Agri.)	01-10-2013 31-10-2016	to	225/-	125/-	100*37=3700/-
4	Sh. Yogender Singh Extension Asstt.	01-10-2013 31-10-2016	to	225/-	125/-	100*37=3700/-
5	Sh.Dhirender Singh Extension Asstt.(Agri.)	01-10-2013 31-10-2016	to	225/-	125/-	100*37=3700/-
				Total		Rs. 18500/-

The aforesaid recovery of subscription towards DGEHS amounting to Rs. 18500/- may be made from the concerned employees by the office under intimation to the audit. The correct deduction of Rs. 225/- may be made w.e.f. November, 2016 onwards, Similar other cases of recovery of subscription towards DGEHS in respect of other employees may be reviewed and short recovery, if any be recovered under intimation to audit.

PARA NO. 2:- Non Production of Records.

- (1) Cash book and other relevant record of Panchayat
- (2) Leave record/attendance register
- (3) Liveries record
- (4) Panchayat Cash Book maintained by the office.
- (5) Electricity/water/Telephone register/contingency register
- (6) Property Register
- (7) Loans/Long Term Advances Register
- (8) Income tax file for the year 2000-01
- (9) Service Postage Stamp record
- (10) OTA Register
- (11) LTC /TA Register
- (12) Calculation sheet/Form 16 in respect of Income tax for the financial 2013-2014, 2014-2015 & 2015-2016
- (13) Medical bills Register
- (14) CEA Register
- (15) Spouse Information
- (16) Land allotment files excluding files relating to allotment of land to Transport Department and DTDC.
- (17) Vouchers files relating to Expenditure incurred from Gram Sabha Fund.
- (18) Bank Reconciliation Statement of Gram Sabha Account.
- (19) Norms for retention of money in Gram Sabha Account and other information/rules governing Gram Sabhas.

A.K. Bhatt

A.K. Bhatt

(A.K. BHATT)
I.A.O., Audit Party No. XXIII

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PART-III

TAN I

Sub: Shortcomings in Pay Bill Register

(Ref.: Memo No. 09 dated 10-11-16)

During test-check of PBR, following irregularities were noticed:

1. **Page counting certificate was not recorded:** Page counting certificate duly signed by the DDO which is required to be recorded on the first page of the PBR has not been found recorded.
2. **Incomplete personal information** - The mandatory information/details of the officials (which was required to be written on the upper part of each page) were also not found filled completely in most of the cases. Apart from the name, DOI and GPF No, the other details like Pay-band, Grade-Pay, address, DOB, DOJ, details of loan/advances/refunds, etc were not recorded in the PBRs, which is incorrect.
3. **Cutting & Overwriting** - Numerous cutting and overwriting noticed in the PBRs. were not attested by the competent authority.
4. **Past information of employees who have been transferred into the unit** (required to be entered from LPC) were not found recorded in the PBRs. This information is required for calculation of Income Tax, GPF contribution etc
5. **Monthly entries of Pay and Allowances entered in the PBRs** have not been signed by the DDO.

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

A.K. Bhatt

(A.K. BHATT)

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

A.K. Bhatt

Part- II
CURRENT AUDIT REPORT

During the course of current audit, 06 audit memos and 01 record memo were issued highlighting various irregularities/short recoveries to the tune of **Rs.6253/-** Out of 07 Audit Memo's (including record memo), 01 Audit Memo partially settled on the spot with recovery of Rs.675/- . Hence, remaining Audit Memo's with the recovery of Rs.5578/- have been incorporated in current audit report .

SNo	Memo No.	Description	Status
1	1	Non-installation of GPS system	PARA 01
2	2	Short recovery on account of contribution towards DGEHS amounting to Rs.2700/-	PARA 02
3	3.	Shortcoming in Pay Bill Registers	TAN 01
4	4	Overpayment of AD-hoc Bonus amounting to Rs.2878/-	PARA 03
5	5	Shortcomings in Bill Register.	TAN 02
6	6	Irregular expenditure on vehicle	PARA 04

Details of Current Recovery (Audit period 2019-2021)

MemoNo.	Total Recoveries	Amount Recovered	Balance (in Rs.)
02	3375	675	2700
04	2878	0	2878
Total	6253	675	5578

Harsh

(HARSH WARDHAN DEV)
IAO/AO PARTY NO. VII

Harsh

2700 see memo file No 39.40

PART-II

Current Audit Report (2016-21)

PARA 01 : Non-installation of GPS system
Audit Memo No. 01 Dated: 11.10.2021

As per order No. 2/559/2018/CT-III/GAD/9023 dated 10.09.2018 issued by General Administration Department for stopping the misuse of Government / Government hired private vehicles, it has been provided that All vehicles have GPS in place before 30th September, 2018, however on scrutiny of audit it has been revealed from the records provided by the BDO(South) office that one vehicle is running without having the GPS system.

Necessary steps may be taken for installation of GPS system in the above vehicles under intimation to Audit.

PARA 02 : Short recovery on account of contribution towards DGEHS amounting to Rs.2700/-
Audit Memo No.02 Dated :11.10.2021

The rates of subscription for availing DGHS facility have been revised w.e.f. 01.02.2017 after implementation of recommendation of 7th CPC, vide order no. F.25(III)/DGEHS/140/DHS/09/204078-204243 DATED 02/05/2017 issued by Directorate General of Health Services, GNCT of Delhi. Monthly contribution for availing DGEHS facility:

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

During scrutiny of the records, it was revealed that department did not recover the DGEHS contribution at revised rates w.e.f. Feb 2017 in compliance of above instructions. Short recovery on account of DGEHS of Rs.3375/- is still outstanding as per detail given below:-

Sl. No.	Name of the officer/official (Sh./Smt.) & Designation	Contribution due (Rs.)	Contribution deducted (Rs.)	Short deduction (Rs.)	No. of Months & Period	Difference (Rs.) to be recovered
1.	S.D.Sharma, BDO	650	325	325	03	975
2.	Jitender Singh, Driver	250	125	125	03	375
3.	Dirender Sing, Extn. Asstt.	450	225	225	03	675
4.	D.K.Rana	450	225	225	03	675
	Total					2700

Necessary steps to be taken to recover the amounting **Rs.2700-** after due verification of records under intimation to audit. Other similar cases, if any, may also be taken into account for similar action at your own level.



**PARA 03 : --Overpayment of AD-hoc Bonus amounting to Rs.2878/-
Audit Memo No. 04 Dated; 12.10.2021**

Ad-hoc Bonus is admissible to employees who have been in service on the last day of the relevant financial year i.e. 31st March and should have rendered at least six months of continuous service during the relevant financial year. Pro-rata payment is admissible for period of continuous service ranging from six months to a full year, the eligibility period being reckoned in terms of nearest number of months of service. The period of E.O.L./dies non will be excluded from eligibility period but will not count as break in service for the purpose of ad hoc bonus.

On test check of PBR for the audit period, it has been observed that ad-hoc bonus has been paid in excess to following officials and details of are given as under: -

S. No.	Name & Desg.	Date of Joining Govt. Service	Relevant financial year	Amount of bonus paid	Admissible amount of bonus	Excess payment
1.	Rakesh, Jr.Asstt.	31.08.18	2018-19	6908	$6908 \times 7/12 = 4030$	Rs.2878/-
				TOTAL		2878/-

Recovery of overpayment of ad-hoc bonus amounting to Rs.2878/- be made from the concerned employees, after due verification of facts under intimation to audit. Other similar cases, if any, may also be taken into account for similar action.

**PARA 04 :- Irregular expenditure on vehicle.
Audit Memo No. 06 Dated; 13.10.2021**

As per Delegation of Financial Power 2008, HOO has power to repair the vehicle not exceeding total of Rs.15000/- per annum.

On scrutiny of file related to repair and maintenance of vehicle no. DL3CAJ6872 attached with BDO office, it has been observed that expenditure incurred on repair of vehicle no.DL3CAJ6872 by the BDO office is irregular and not accordance with the provision of DFR. Details of expenditure are as under :

F.Y. 2020-21	S.No.	Bill No.& Date	Amount
	1.	336/25.03.21	1700
	2.	850/13.01.21	7946
	3.	841/23.12.2020	13979
	Total		23625
F.Y 2019-20			
	1	739/20.03.2020	16533

BDO office may seek ex-post facto sanction to regularize the above expenditure under intimation to audit.


(HARSH WARDHAN DEV)
IAO/AO PARTY NO. VII



TEST AUDIT NOTE

TAN 01 : - Shortcoming in Pay Bill Registers
Audit Memo No 03 Dated: **28.09.2021**

During the test check of Pay Bill Registers for the period 2016-2021, following shortcomings have been noticed:-

1. The mandatory page counting certificate is not recorded in the PBR's on the first page which is also required to be countersigned by the DDO concerned.
2. Entries most of the audit period were not attested /verified by the D.D.O.
3. 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 was not found.
4. Separate Pay Bill Register for the employees who Joined Government Service on or after 01-01-2004 was also not being maintained by the office being NPS contributory employees.

TAN 02 : Shortcomings in Bill Register.
Audit Memo No 05 Dated: **12.10.2021**

During the test-check of Bill Register, following shortcomings were noticed:-

1. Page counting certificate not recorded on the first page of Bill Register.
2. All the columns except Columns 1 to 3, (i.e. Bill No. & date, Particulars , Net amount of the bill) have been left blank in respect of all bills. By leaving these columns blank, it cannot be ascertained from the bill register whether the bill has actually been passed by the PAO or not, received the payment from PAO by way of A Cat. Cheque/B Cat. Cheque/ECS or NEFT/RTGS, date of receipt of cheque, date of entry made in the cash book etc.
3. Summary of the outstanding bills with PAO has not been given at the end of the month.
4. There are number of cuttings and overwriting made in bill register which is required to be attested by DDO co.

Necessary steps may please be taken under intimation to audit.



(HARSH WARDHAN DEV)
IAO/AO PARTY NO. VI

