

**DIRECTORATE OF AUDIT
GOVERNMENT OF N.C.T OF DELHI
4TH LEVEL, C-WING, DELHI SACHIVALAYA:NEW DELHI
AUDIT REPORT OF ADMINISTRATIVE REFORMS DEPARTMENT, DELHI
SECRETARIAT, I.P. ESTATE, NEW DELHI-110002 FOR THE PERIOD 2017-2023.**

INTRODUCTION

The Internal Audit Report of Administrative Reforms Department, Delhi Secretariat, I.P. Estate, New Delhi-110002 on the accounts for the period 2017-2023 was conducted purely on test check basis by the field audit party no. XXVI Comprising of Smt. Savita Jain, IAO/AO & Sh. Jai Prakash, AAO. The audit was conducted during 07 working days between 22.08.2023 to 31.08.2023.

AIMS AND OBJECTIVES

Mission of AR Department is to suggest remedial measures for good governance, economy in government expenditure, improve organizational functioning through administrative reforms in the spheres of restructuring the departments/organizations, process improvement through re-engineering of work processes, organization and methods, grievance handling, promoting modernization, citizen's charters, implementation of the RTI Act, award schemes, inculcating discipline amongst staff through regular punctuality drives.

The Administrative Reforms Department aims to facilitate the pursuit of excellence in governance through:

- Improvements in government structures and processes;
- Economy in government expenditure through conducting work-studies of various organizations of Delhi Government;
- Citizen-friendly initiatives including redressal of public grievances;
- Dissemination of best practices;
- Simplification of procedures; and
- Implementation of Right to Information Act.

The scheme Doorstep Delivery of Public Services is aimed at providing various government services to citizens at their doorstep through a call centre. To make public service delivery system equally accessible to the citizens with enhanced accountability, transparency, responsiveness and inclusiveness.

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

The following officers have served as Head of Department/Head of Office/ DDO / Cashier during 2017 to 2023:-

S. No.	Name of the Officer	Designation	Period	
			From	To
<u>Head of Department(S/Shri/Ms.)</u>				
1.	Pawan Kumar Sharma	Secretary	01.04.2017	13.04.2017
2.	Rakesh Bali	Secretary	01.05.2017	31.10.2018
3.	Raajiv Yaduvanshi	Addl. Chief Secretary	01.11.2019	31.01.2023

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4.	P.K. Gupta	Addl. Chief Secretary	01.02.2023	Till Date
<u>Head of Office (S/Shri/Ms.)</u>				
1.	K.C. Surender	Additional Director	01.04.2017	31.08.2017
2.	Lakshmi Raj Singh	Deputy Director	01.09.2017	31.03.2023
<u>D.D.O(S/Shri/Ms.)</u>				
01.	Raj Rani	Sr. A.O	01.04.2017	12.12.2017
02.	Lakshmi Raj Singh	Deputy Director	13.12.2017	15.02.2018
03.	D. Ravi	AAO	16.02.2018	19.01.2023
04.	Neera Mathur	AAO	20.01.2023	Till Date
<u>Cashier (S/Shri/Ms.)</u>				
1.	Manish Kumar	RA	01.04.2017	30.06.2021
2.	Pawan Kumar	RA	01.07.2021	Dec, 2022
3.	Mahendra Singh	RA	16.01.2023	31.03.2023

Budget received and expenditure of the Deptt. for the year 2017-23

(Amount-in Rs.)

Year	Budget	Expenditure	Balance Amount
2017-18	38000000	27615819	10384181
2018-19	148300000	69948673	78351327
2019-20	188100000	167930902	20169098
2020-21	149200000	140781137	84188063
2021-22	228300000	104761950	123538050
2022-23	196870000	147627446	49242554

Vacancy Statement:

S. No.	Name of the post	No. of Sanctioned posts	Filled	Vacant
1	Group – 'A'	06	05	01
2	Group – 'B'	26	18	08
3	Group – 'C'	10	06	04
	Total	42	29	13

Statutory Audit:-

The Statutory audit of Administrative Reforms Department, Delhi Secretariat, I.P. Estate, New Delhi-110002, has been conducted by AG (Audit) Delhi upto March, 2023 but the report is still awaited.

30

Maintenance of Records:-

The maintenance of record of Administrative Reforms Department, Delhi Secretariat, I.P. Estate, New Delhi-110002 for the period 2017-23 was found satisfactory subject to the observations made in the Current Audit Report.

Old Audit Reports & Recoveries –

There were 05 audit paras outstanding in the previous Audit Report as per the following details:-

S.No.	Period	Details of outstanding paras			Total Number of Outstanding Paras
		Opening balance	Paras settled	Para no. of Settled Para	
1.	2009-12	02	00	NA	02
2.	2012-17	03	01(Taken as Fresh)	04	02
		05	01		04

Details of Old Recoveries

S. No.	Period	Recovery of Para No.	Details of Recoveries [Amount in rupees]		
			Raised	Amount Recovered/Regularized	Balance
1			NIL		
2					

Current Audit Report :

During the course of current audit, 14 Observation Memos were issued for the period 2017-2023. No Audit Memos have been settled on the spot. 14 Audit Memos have been converted into 09 paras and 05 to TANs.

Details of Current Recovery:-

S.No.	Memo No.	Details of Recoveries [amount in rupees]			Incorporated in Para No.
		Raised	Recovered/Dropped on Spot	Balance	
1	04	9960	-	9960	04
2	03	9153	-	9153	03
	Total	19113		19113	

Internal audit report has been prepared on the basis of information furnished and made available by Administrative Reforms Department, Delhi Secretariat, I.P. Estate, New Delhi-110002.

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The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and / non-information on the part of auditee.

Jai Prakash, AAO *J.P.* 31/08/23

S 31/8/23

(SAVITA JAIN)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XXVI

28

PART-I

OLD AUDIT REPORT
(2009-2017)

Part I (old Report)

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Part-I

PART-II

Current Audit Report 2009-2012

Memo No. 6

Dated: 15.10.2012

Para No. 1

Para 1

Para No.1 Irregular expenditure of Rs. 1,60,000/- on purchase of book without adopting proper procedure involving a realistic assessment of actual requirement and tendering in fair and transparent manner.

On scrutiny of record pertaining to purchase of books during the course of audit it was found that M/s Leo graphic made a proposal to AR Department for supply of book "Record Management in Government Organisations with special reference to RTI Act, 2005" priced Rs. 400/- on 20% discount in case the books were purchased in bulk quantity vide its letter dt. 29/03/2010. In response to the letter department ordered to deliver 500 copies of the above mentioned book incurring the expenditure of Rs.1,60,000/- without adopting proper procedure involving a realistic assessment of actual requirement and tendering in fair and transparent manner.

For the purchase of Books essentiality and genuineness of requirement should be guiding principal. Head of department should satisfy himself that books to be purchased are necessarily required by the department. On scrutiny it was found that the book was purchased on the basis of letter of a single vender. It was not assessed whether the book was genuinely required or not and realistic requirement of number of copies was also not made. Over the three years after purchase of the book only 155 copies out of 500 copies have been distributed. 345 copies of the books are still lying in the store. It clearly indicates that the purchase was not based on the realistic requirement.

No codal formalities for ensuring the reasonableness of rates as given in the GFRs, 2005 were made. Reasons for purchasing the 500 copies of a book on the proposal of a vendor without assessing the realistic/genuine requirement and without adherence to sound financial principals/norms in connection with the purchase of books may be elucidated to audit. The above mentioned irregularity may be got regularised from competent authority.

22

Para No 2
Para 02
Memo No. 8
Dated: 15.10.2012
Para No.3 Non surrendering of savings of Rs. 401.26 lakhs under various Sub-Heads during the years 2009-10 to 2011-12.

As per rule 56(2) of the GFR, the savings as well as provisions that can not be profitably utilized should be surrender immediately they are foreseen without waiting till the end of financial year.

Expenditure statement for the years 2009-10 to 2011-12 has shown that the Department could not utilize the budget allocation. Details of expenditure are as below:-
2009-2010 Rs. in lakhs

S.No.	Sub-Head	Budget Allotted	Expenditure	Savings
Plan				
1.	H 1(1)(2)- Strengthening of AR Deptt-Plan Scheme	70.00	46.67	23.33
2.	H 1(1)(3)- Grant in Aid to Samajik Suvidha Sangam	800.00	600.00	200.00
	Total	870.00	646.67	223.33

2010-2011 Rs. In lakhs

S.No.	Sub-Head	Budget Allotted	Expenditure	Savings
Plan				
1.	H 1(1)(2)- Strengthening of AR Deptt-Plan Scheme	60.00	41.06	18.94
	Total	60.00	41.06	18.94

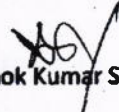
2011-2012 Rs. in lakhs

S.No.	Sub-Head	Budget Allotted	Expenditure	Savings
Plan				
1.	H 1(1)(2)- Strengthening of AR Deptt-Plan Scheme	40.00	29.26	10.74

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2.	H 1(1)(3)- Grant in Aid to Samajik Suvidha Sangam	300.00	175.00	125.00
	Total	340.00	204.26	135.74
Non Plan				
1.	H. 1(1)(1)(1) Salary	110.00	86.75	23.25
		110.00	86.75	23.25

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


(Ashok Kumar Saini)
IAO/AO Party No.1

24

PART-II

CURRENT AUDIT REPORT

Para No. 01 :- Short- deduction of subscription towards DGEHS.
(Ref. audit memo no. 07 dated 30/11/2017)

Consequent upon the revision of the pay on the basis of the implementation of recommendation of the 7th Central pay Commission, it has been decided to revised the rates of subscriptions, to be made by the employees/pensioners for availing benefits under CGHS/DGHS w.e.f. 01/02/2017 vide Ministry of H&FW, GOI OM No.S11011/11/2016-CGHS(P)/EHS dated 09/01/2017 & 13/01/2017 and further endorsed vide Director General of Health Services GNCTD of Delhi Vide O.M. no. F.25(III)/DGEHS/140/DHS/09/204078-204243 dated 02/05/2017.
Revised monthly contribution for availing DGHS facility.

Sr. No.	Corresponding Level 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 & above	1000/-

On the test check of the record provided, it is observed that Short subscription towards DGHS has been deducted in respect of the following employees.

Sr. No	Name Miss/Mrs	Designation	Level	Period	Subscription deducted	Revised subscription	Difference In Rs.
1	Sh. Digamber Bisht	Research Assitant	6	Feb. 17 to June 17	Rs. 225/-	Rs. 450/-	Rs.225x5= Rs.1125
Total							Rs. 1125/-

The recovery of Rs. 1,125/- towards Short-deduction of subscription towards DGEHS given in r/o above employee be made after due verification of facts and figures under intimation to audit. Further, all other similar cases may be reviewed and recovery, if any be made under intimation to the audit.

Para No.2 :- Outstanding contingency advance amounting to Rs. 11,37,996/-.
(Ref. audit memo no. 04 dated 28/11/2017)

As per ~~Rule 117~~ Rule 118 of Receipts & Payments Rule, contingency advance should be adjusted within a period of one month from the date of drawal or latest by 31st March of the year in which it is drawn.

During the test check of contingency advance register (provided for the period 2016-17 only) it was revealed that the following contingency advances are still lying outstanding as unadjusted in records.

Sr. No.	Bill No. & Date	Year	In favour of	Amount
1(2009-12)	AB 145-10/11/2009	2009-10	NICSI	1.08.587
2(2012-17)	ACB 33-29/04/16	2016-17	NICSI	5,20,695/-
3	ACB 96- 23/06/16	2016-17	M/s (n) Code Solutions	9,300/-
4	ACB 103- 01/07/16	2016-17	NICSI	4,99,414/-

The above mentioned contingency advances may be settled immediately to under intimation the audit.

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93

Para 04

PARA No. 03:-Irregularities in maintaining stock registers consumable & non-Consumable.

(Ref. audit memo no. 06 dated 29/11/2017)

1. Rule 192 (1) and 192(2) of GFR 2005 stipulates that physical verification of Fixed Assets (Non-consumable items) and consumable items should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register. On scrutiny of records, it has been observed that no proper physical verification of stock/goods and materials has been conducted during the entire audit period.
2. On scrutiny of Consumable /Non-Consumable stock register, it has been observed that a some items has been entered in both consumable and non consumable registers like calculator has been entered at P-411 of consumable stock register and at P-50 of non consumable stock register which is incorrect.
3. Item regarding uniform of class IV employees has been entered at P-80 of consumable stock register, instead of liveries account/register

The above mention discrepancies may be rectified immediately under intimation to the audit.

PARA No. 04:-Non production of Records.

- (1). Advance Register (2012-13 to 2015-16).
- (2). C.E.A Register.
- (3). Liability Register.
- (4). Action taken Report on outstanding Paras.
- (5). Home Loan Information.

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20/11/17

REGIONAL DIRECTOR
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PART-III

TEST AUDIT NOTES

TAN No. 1 :- Shortcomings in Pay Bill Register
(Ref. audit memo no. 01 dated 23/11/2017)

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 for the period 2012-17.
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 any of the PBRs for the period 2012-17. Apart from the name, DoI and GPF No, the other details like Pay-band, Grade-Pay, address, DOB, DOJ, DOS, details of loan/advances/ refunds, etc were not recorded in the PBRs, which is incorrect. Needful may be done now and shown to audit.
3. **Cutting & Overwriting** - Numerous cutting and overwriting were noticed in the PBRs. but not attested by the HOO/DDO.
4. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc
5. Monthly entries of Pay and Allowances entered in the PBRs have not been signed by the DDO.
6. Abstract of Pay Bills (GAR-18) not filled up.

The rectifications of the above irregularities may be made and compliance may be shown to the next audit.

TAN No. 02 : Non surrender of savings.

(Ref. audit memo no. 02 dated 27/11/2017)

As per rule 56(2) of GFR all the saving as well as provision that cannot be profitably utilize should be surrender to government immediately without waiting till the end of the year. No saving should be held in reserve for future expenses.

During test check of record, it is observed that there was huge saving but not surrendered to the government up to the end of the relevant financial year as detailed below.

(Amount in Rs.)

Year	Head	Allotted Amount	Expenditure	Savings	Saving %
2016-17	205200090810001 SALARIES (NON PLAN)	19900000	16098700	3801300	19%
	205200090720013 (NON PLAN) O.E. TO NEW INITIATIVE AND A.R.	10000000	1986551	8013449	80%
	205200090810028(NON PLAN) PROFESSIONAL SERVICES	1535000	475000	1060000	69%
	205200090790042(PLAN) STRENGTHENING OF AR DEPTT	3600000	2012884	1587116	44%

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Year	Head	Allotted Amount	Expenditure	Savings	Saving %
2015-16	205200090810001 SALARIES (NON PLAN)	17035000	13751499	3283501	19%
	205200090780031 GRANT IN AID- GENERAL-SAMAJIK SUVIDHA SANGAM	15000000	1173762	13826238	84%
	205200090780036 GRANT IN AID- SALARIES-SAMAJIK SUVIDHA SANGAM	20000000	7578636	12421364	62%

Year	Head	Allotted Amount	Expenditure	Savings	Saving %
2014-15	H1(1)(3)(1) (PLAN) GRANT IN AID- GENERAL-SAMAJIK SUVIDHA SANGAM	15000000	9578000	5422000	36%
	H1(1)(3)(3) (PLAN) GRANT IN AID- SALARIES-SAMAJIK SUVIDHA SANGAM	20000000	8937081	11062919	55%

Year	Head	Allotted Amount	Expenditure	Savings	Saving %
2013-14	H1(1)(2) STRENGTHENING OF AR DEPARTMENT	3300000	2235470	1064530	32%
	H1(1)(3)(1) (PLAN) GRANT IN AID- GENERAL-SAMAJIK SUVIDHA SANGAM	32600000	17200000	16400000	50%
	H1(1)(3)(3) (PLAN) GRANT IN AID- SALARIES-SAMAJIK SUVIDHA SANGAM	27500000	16200000	11300000	41%

Year	Head	Allotted Amount	Expenditure	Savings	Saving %
2012-13	H1(1)(2) STRENGTHENING OF AR DEPARTMENT	3500000	2678181	821819	23%
	H1(1)(3) (PLAN) GRANT IN AID--SAMAJIK SUVIDHA SANGAM	52500000	42500000	10000000	19%

In future, the saving may be surrendered in time and compliance of the same may be shown to the next audit.

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TAN No. 03:- Non-Maintenance of LTC Claims Register / Bill Register .

(Ref. audit memo no. 03 dated 28/11/2017)

Under the provision of LTC Rules, the LTC claim, before submission to PAO for payment, should be entered in the Register Claim Register of LTC claims to be maintained in the prescribed form. There is provision for entering advance bills also in this register. Instructions printed in the form of the register should be followed. Particulars of recovery if any from the official may also be entered in the register. Further, Under the LTC Rules, after the claim is countersigned and before it is presented for payment, entry in the service book should also be made by the DDO. All the relevant details viz date of journey, details of family member, place visited and block year against which LTC availed should be recorded to facilitate easy reference to regulate the claim further. These entries will prove useful for reference on transfer of the employee to another office. Proper maintenance of LTC record also facilitate the proper scrutiny of the record, which is not being followed.

In future register for LTC claim may be maintained in prescribed format and compliance may be shown to the next audit.

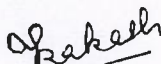
TAN No. 04:- Non-inclusion of amount paid on account of 10 days E.L encashment in the LPC issued on transfer.

(Ref. audit memo no. 05 dated 28/11/2017)

The amount of 10 days E.L encashment, while availing LTC, is taxable and should be mentioned in the LPC, if the employee is transferred to some other department before the end of financial year so that the same may be included in the gross income for the purpose of calculation of income tax liability of the employee.

During the scrutiny of PBR for financial year 2016-17 and LPC's, it was observed that as per LPC issued by previous department i.e. Delhi Legislative Assembly Secretariat, an amount of Rs. 18,810/- in respect of 10 days E.L encashment was shown as paid to Ms. Harpreet Kaur, Stenographer Gr. II vide Bill No. 141 dt. 11/05/16 who joined the AR department in the month in of May 2016. Thereafter, she was transferred to GAD in the month of December 2016. But, the amount of Rs. 18,810/- in respect of 10 days E.L encashment was not mentioned in the LPC issued by the AR Department whereas it should have been mentioned in the LPC so that the GAD Department would have included the said amount of Rs. 18,810/- in respect of 10 days E.L encashment in her gross income while calculating her tax liability at the end of financial year 2016-17.

The matter may be taken with the GAD and if the amount of Rs. 18810/- not taxed, the liability of income tax for the same may be calculated and recovered from the concerned employee and be deposited in the government account under intimation to the audit.


A.A.O


A.O


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PART-II
CURRENT AUDIT REPORT
(2017 to 2023)

PARA-01:- Irregularities in finalization of tender.

Audit Memo. No. 12

Date:29.08.2023

The Doorstep delivery of Public Services implemented in entire Delhi through Administrative Reforms Department (AR), Govt. of NCT of Delhi from September 2018. During the test check of file/record for engagement of 20 Nos. of Data Entry Operator through GeM Bid no. GeM/2019/B/329649/ dt. 23.08.2019 for 06 months. The following irregularities have been noticed –

1. There are 62 L-1 bidder on GeM quoted same bid price. If all bidders quoted the same price, then there is an advisory given on GeM portal for selecting the L-1 i.e. (i) buyer may has their own criteria to select The department has decided to select his own criteria for selction of L-1. (ii) Run a system selection of L-1

Using the “Run L-1 selection option in GeM. The department has selected and recommended to M/S GA DIGITAL WEBWORD Pvt. LTD. as lowest amongst 62 Bidder L-1 on the basis of selected criteria.

Hiring of DEO is not a specialized catgory of work, therefore, the deptt. Should select the “run L-1 selection option in GeM”

2. The agency M/S GA DIGITAL WEBWORD Pvt. LTD has been suspended on GeM at the time of placing of order by the department. Reasons for awarding the order to the same firm after the firm was declared suspended on GeM may be clarified to audit.
3. GeM had selected M/s Shakti Enterprises as L-1. Reason for non selection of auto run on GeM may be given.
4. No agreement between agency and department is available on record.
5. As per award letter dt. 02.12.2019, the period of contract is 15.12.2019 to 16.06.20 for six months and the contract was to be extended for another six months. But the same contract had been extended upto 30.04.2022 (16 Months) without any extension clause in the GeM contract. Reason for not taking efforts for fresh tender after extending the contract for six months as per award letter dt.02.12.2019 may be provided to audit.

It has been observed that all other contracts are being extended by the department without floating new tender on time which shows that tendering process is slow which leads to undue favor to the contractors. (B) Further, 30 Nos. of DEO have been outsourced through GeM bid No. GeM/2021/B/1805693 dt. 28.12.2021 from M/s Lime Light Engineering & Technology for one yr. from 05.04.22 to 04.04.2023 and further extended the contract from 05.04.23 to 04.04.2023 and 20 Nos. of DEO have been outsourced through GeM bid No. GeM/2021/B/1814077 dt. 31.12.2021 from M/s Virtous India (P) Ltd.for one yr. from 01.04.22 to 31.03.2023 and further extended the contract from 01.04.23 to 31.03.204 .

During the test check of files and related record, it has been observed that the following clause have been incorporated in the tender.

17

Clause(2) -the contract shall be automatically expired after one year from the commencement of the contract unless extended by the department

Clause (3)- the contract period for further period/ periods may be extended by the department offline on mutual consent basis and on the existing rates, terms and conditions subject to satisfactory performance.

As per Clause (3) of ATC , there is no specific period mentioned in the tender for extension which is not in order.

It has been observed that both the tenders are being extended by the department for further one year without floating new tender which shows that tendering process is slow which leads to undue favor to the contractors.

Reasons for above irregularities may be elucidated to audit and it is advised to float a fresh tender before completion of existing tender will in advance.

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PARA-02.- Irregularities in Extension of tender .

Audit Memo. No. 10

Date:28.08.2023

1. The tender for the hiring of 05 MTS staff (02 for AR deptt. against sanction post and 03 for Anti-corruption Helpline 1031) was awarded to M/s Omtech Solution through GeM vide bid no. GeM/CT/AR/18/2037 dated 31.01.2018 for two year from 01.02.2020 to 31.01.2020.

During the test check of files, it has been observed that this contract has been further extended from 01.02.2020 to 30.06.2023 (41 months) without any clause of extension in the agreement of the original tender. This shows that no action was taken for floating of fresh tender after completion of tender period and undue favour to the contractor. The period of tender has been extended as per details given below-

S · N o.	Name of Agency	Period of extension	No. of MTS	Remarks
1	M/s Omtech Solution	01.02.2020 to 31.01.2021(12 months) for 05 MTS	05 No.	Work order issued for 05 MTS
		01.02.2021 to 28.02.21(01 month)	03 No.	Work order issued
		01.03.2021 to 30.06.2021(04 month)-	03 No.	Extension letter is not available on record.
		01.07.2021 to 31.07.21(01 Month)	03 No.	Extension letter is not available on record.
		01.08.2021 to 30.09.2021(04 month)	03 No.	Extension letter is not available on record.
		01.10.2021 to 31.03.2022(06 month)	03 No.	Extension letter is available on record.
		01.04.2022 to 31.10.22 (07 month)	03 No.	Extension letter is not available on record.
		01.11.2022 to 30.06.2023 (08 month)	03 No.	Extension letter is not available on record.
		01.02.2021 to 31.07.2021 (06 month)	02 No.	Extension letter issued.
		01.08.2021 to 31.10.2021 (03 month)	02 No.	Extension letter is not available on record.
		01.11.2021 to 31.12.2021 (02 month)	02 No.	work order issued
		01.01.2022 to 30.06.2022 (06 month)	02 No.	work order issued
		01.07.2022 to 30.11.2022 (05 month)	02 No.	Extension letter is not available on record
		01.12.2022 to 31.01.2023 (02 month)	02 No.	work order issued



15

2. Another tender for the hiring of 02 DEO for was awarded to M/s Lime tech Solution through GeM vide bid no. GeM/CT/AR/18/2037 dated 31.01.2018 for one year from 01.11.2018 to 31.10.2019.

During the test check of files, it has been observed that this contract has been extended from 01.11.2019 to 30.10.2020 as per tender clause and thereafter the contract was extended without any extension clause in the agreement of the original tender from 1.11.2020 to 31.01.2023 (27 months). This shows that no action was taken for initiation of fresh tender after a completion of tender period and undue favour to the contractor. In some cases of extension, the extension letter is not available on record.

Normally no extension should be granted except where events constituting force majeure and the ministries/department should discourage the extension of bids/tenders and it should be resorted to only in exceptional circumstances.

Reasons for extension of tender without any clause in the bid document may be elucidated to audit

It is advised to give direction to the In-charge (Tendering Process) for timely completion for tendering process to avoid any undue delay.



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PARA-03:- Short deduction of License Fees – Recovery of Rs. 9,153/-.

Audit Memo. No. 03
Date: 24.08.2023

The rates of license fee and water charges for the various types of the Govt. of NCT of Delhi Residential (General Pool) Accommodation have been revised w.e.f.01/07/2020 vide Order No. F. 4(1)/Misc./PWD & H/A-II./2004/PF/8494-8588 dated 08/10/2020 issued by AHC(PWD), Deptt. of PWD & Housing, GNCTD. The rate of L/Fee of the govt. accommodation of Directorate of Directorate of Estate, GOI were also revised w.e.f. 01/07/2020 vide Order No. 18011/2/2015-Pol.III dated 29/06/2020.

As per the information provided by the A.R. Department to the Audit and scrutiny of PBR/Paybills, it has been noticed that the License fee of government accommodations has not been recovered at the revised rate from Smt. Sangeeta Vashishth, Gr. I (DASS)/Superintendent. Further, the water charges of government accommodation has not been deducted at the revised rate of Rs. 236 for type III, Qtr. in r/o Sh. Mahender Singh, Research Assistant. The details are as under:-

S. No.	Name & Designation (Smt./Sh.)	Period	Amount of License fee/ water charges to be deducted (Rs.)	Amount of License fee / water charges deducted as per PBR/Paybills (Rs.)	Difference (Rs.)	Total amount to be recovered (Rs.)
1	Sangeeta Vashishth, Gr. I (DASS)/Superintendent Qtr. No. 53/2, Type-II, Pushp Vihar, New Delhi	July, 2020 To Aug, 2023 (38 Months)	370 x 38 = 14060/- (License fees)	310 x 38 = 11780/- (License fees)	2280/-	Rs. 2,280/-
2	Mahender Singh, Research Assistant, Type-III Qtr., ITI Vivek Vihar, Delhi Date of Possession - 16/06/2016	June, 2016 To Aug.,2023 (87 Months)	236 x 87 = 20532/- (Water charges)	157 x 87 = 13,659/- (Water charges)	6873/-	Rs. 6,873/-
					TOTAL	Rs. 9,153/-

The rate of License fees may be revised w.e.f. 01.09.2023 @ Rs. 370/- per month in respect of Smt. Sangeeta Vashishth, Gr. I(DASS)/Superintendent and the water charges may be revised w.e.f. 01.09.2023 @ Rs. 236/- per mont in respect of Sh. Mahender Singh, Research Assistant.

The recovery of Rs.9,153/- may be made from the above mentioned officials and deposited into the Govt. account under intimation to the audit.

PARA-04:- Short deduction towards UTGEIS-Recovery of Rs.9,960 /-.

Audit Memo. No. 04
Date: 24.08.2023

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

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

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

During test check of PBRs for the audit period, it has been noticed that the following officials working in the Department are in Level 7/Grade Pay - Rs. 4600 (Steno, Gr. II) and Level 6/Grade Pay - Rs. 4200 (Research Assistants) but their UTGEIS subscription is not deducted at the enhanced rate of Rs. 60/- as per details given below:

S.No	Name of the employee & Desig. (Smt/Shri/Ms.)	UTGEIS Contribution (in Rs.)		DIF F.	Period/ Month	Amt. to be recovered (in Rs.)
		DEDUCTE D	TO BE DEDUCTE D			
1	Anil Kumar, Steno, Gr. II (Level 8)	30	60	30	Jan.2019 to Aug.2023 (56 months)	30x56=1680 ✓
2	Renu Sharma, Steno, Gr. II (Level 8)	30	60	30	Jan.2018 to Aug.2023 (68 months)	30x68=2040 ✓
3	Mahendra Singh, Research Assistant (Level 6)	30	60	30	Jan.2020 to Aug.2023 (44 months)	30x44=1320 ✓
4	Manjeet Singh Mann, Research Assistant (Level 6)	30	60	30	Jan.2019 to Aug.2023 (56 months)	30x56=1680 ✓
5	Vivekanand Kumar, Research Assistant (Level 6)	30	60	30	Jan.2022 to Aug.2023 (20 months)	30x20=600 ✓
6	Brijesh Kumar, Research Assistant (Level 6)	30	60	30	Jan.2018 to Aug.2023 (68 months)	30x68=2040 ✓

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12

7	Harender Kumar, Research Assistant (Level 6)	30	60	30	Jan.2022 Aug.2023 (20 months)	to	30x20=600
Total							Rs. 9,960/-

The rate of UTEGIS may be revised w.e.f. 01.09.2023 @ Rs. 60 per month in respect of above mentioned officials.

The recovery of Rs.9,960/- may be made from the above mentioned officials and deposited into the Govt. account under intimation to the audit.

W

PARA-05:- Non-adjustment of Contingent Advances amounting to Rs. 47,11,297/-.

Audit Memo. No. 01

Date: 23.08.2023

As per the provisions given in Rule 115 to 117 of Receipt and Payment Rules, 1983, contingent advances drawn is to be adjusted within one month from the date of drawal of amount or amount to be refunded immediately to Government Account if the purpose for which the advance was drawn has not been served.

As per the Contingent Advance Register/information provided by the Department, there are advances lying un-adjusted for a long time for the period since October, 2015 to till date. The details of outstanding contingent advances drawn and not adjusted till date are given below:-

S. No.	Name of Employee/Agency	Year	Bill no.	Date	Amount
1	DDO MOP test	2015-16	166	Oct.2015	44700
2	DDO for test	2015-16	191	Nov. 2015	48200
3	NICSI	2016-17	33	May 2016	520695
4	M/s (n) Code Solutions	2016-17	96	June 2016	9300
5	NICSI	2016-17	103	July 2016	499414
6	MTNL	2017-18	61	July 2017	1500
7	NICSI	2019-20	19	April 2019	4959
8	NICSI	2020-21	400	March 2021	1241691
9	NICSI	2021-22	137	Aug. 2021	16875
10	NICSI	2021-22	136	Aug. 2021	321078
11	IIM, Ahmdabad	2022-23	100	July 2022	118000
12	Dr. APJ Abdul Kalam Center	2022-23	104	July 2022	73750
13	NICSI	2022-23	101	July 2022	245312
14	NICSI	2022-23	102	July 2022	1212096
15	NICSI	2022-23	175	Sep. 2022	43000
16	NICSI	2023-24	80	June 2023	310727
Total					47,11,297/-

Necessary efforts may be made to adjust the advances and compliance may be shown to the audit.



PARA-06:- Unserviceable/obsolete vehicle lying in Department

Audit Memo. No. 05

Date:24.08.2023

As per details provide by the Department one vehicle no. DL-6CJ-5621 Maruti Van purchased in 2007 for Rs2,06,000/- are lying unserviceable/out of road w.e.f. April 2022.

Lying of unserviceable vehicle for a long period gets damaged and disposal cost decreases day by day as well as well as it occupied space and also cause health hazard. This is revenue loss to the Govt.

The above said vehicle should be condemned and disposed off without future loss of time.

HOO is advised to condemned the unserviceable vehicle as early as possible as per GFR procedure and the amount may be deposited in the Govt. Account under intimation to audit.



PARA-07:- Unserviceable stores lying in the department amounting to Rs. 368836.75.

Audit Memo. No. 07

Date:25.08.2023

As per information provided by the department, the following unserviceable items were lying in department of the A.R. to the tune of Rs. **368836.75** since 2 to 3 years as per details given below;

Sr. No.	Name of the obsolete/unserviceable/condemned item	Qty.	Date of purchase	Purchase/Book value (in Rs.)	Since when lying in the store
1.	Genteture Copy Printer	1	31.07.2006	133890.75	2020
2.	Toshiba E-Studio	1	28.11.2008	234946.00	2020
Total				368836.75	

Lying of unserviceable items for a long period gets damaged and disposal cost decreases day by day as well as it occupied space and also causes health hazard. This is revenue loss to the Govt.

HOO is advised to condemn the unserviceable items as early as possible as per GFR procedure and the amount may be deposited in the Govt. Account under intimation to audit.



PARA-08:- Excess expenditure over budget provision.

Audit Memo. No.13

Dated: 29.08.2023

As per Rule 61 of GFR 2017, Stipulate that

1. the Account Officer shall not allow any payment against sanctions in excess of the Budget provisions unless there is specific approval of the Chief Accounting Authority.
2. The financial Advisers and Chief Accounting Authority, before according concurrence for excess under any Head, shall ensure availability of funds through Re-appropriation/Supplementary Demands for Grants.

During the scrutiny of PAO reconciliation statement of the months of March for the years 2017-18 to 2022-23 provided to audit by Department of Administrative Reform, Government of NCT of Delhi, it was observed that there were excess expenditure against budget provision under following head during the financial years 2020-21 and 2022-23.:

(Amount in lakh)

Year	Head of Account	Budget Estimates	Total Expenditure	Excess Expenditure
2020-21	2052 00090 72 00 13- office expenses to New Initiative and administrative reforms (NIAR)	62.00	438.05	(-)376.05
2022-23	2052 00090 81 99 13- Information Technology Office Expenses	2.00	4.54	(-)2.54

The above mentioned irregularity may be regularized from the Competent Authority.



PARA-09:- Non production/maintenance of records.

Audit Memo. No.14

Date: 31.08.2023

The following record has not been provided/maintained by the Administrative Reforms Department, GNCTD for the audit period 2017-18 to 2022-23:-

2012-2017

1. Advance Register (2012-13 to 2015-16).
2. C.E.A. Register.
3. Liability Register
4. Action Taken Report on outstanding Paras.
5. Home Loan Information.

2017-2023

1. Children Education Allowance Register.
2. Leave Travel Concession Bills (2017-2018 to 2021-2022).
3. Income Tax (2017-2018 to 2020-2021).
4. Attendance Register (2017-203-23)

The above mentioned records may be produced to next audit.


31/08/23
Jai Prakash, AAO


31/8/23
**INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XXVI**

6

TAN 1: Non surrender of savings.

Audit Memo No. 02

Dated: 23/08/2023

As per rule 56(2) of GFR all the saving as well as provision that cannot be profitably utilize should be surrender to government immediately without waiting till the end of the year. No saving should be held in reserve for future expenses.

During test check of record, it is observed that there was huge saving but not surrendered to the government up to the end of the relevant financial year as detailed below.

(Amount in Rs.)

Year	Head	Revised Estimate	Expenditure	Savings	Saving %
2017-18	205200090810003-OTA	15000	0	15000	100%
	205200090810028-Professional Services	600000	0	600000	100%
	20520009041-CMULFP chief Minister Urban Leadership Fellow Programme	100000	0	100000	100%
	20520009040-Door Step Delivery of Public Services	100000	0	100000	100%

Year	Head	Allotted Amount	Expenditure	Savings	Saving %
2018-19	205200090810003-OTA	10000	0	10000	100%
	205200090720013-Office Expenses to new initiative and administrative reforms	20000000	5903231	14096769	71%
	205200090790006-Strengthening of AR Medical	200000	0	200000	100%
	20520009040-Door Step Delivery of Public Services	80000000	24753891	55246109	69%

Year	Head	Allotted Amount	Expenditure	Savings	Saving %
2019-20	205200090810002-wages (ARWG)	20000	0	20000	100%
	205200090790006-Strengthening of AR MEDICAL	50000	0	50000	100%

Year	Head	Allotted Amount	Expenditure	Savings	Saving %
2020-21	205200090810002-wages (ARWG)	10000	0	10000	100%
	205200090410020-CMULFP (ACMU) Chief Minister Urban Leadership Fellow Programme (Other Administrative Expenses)	32 500000	16015670	16484330	51%


Year	Head	Allotted Amount	Expenditure	Savings	Saving %
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2021-22	205200090810002-wages (ARWG)	20000	0	20000	100%
	205200090810011-Domestic Travel Exp. (ARDT)	300000	5401	294599	98%
	205200090720013-Office expenses to new Initiative and administrative reforms (NIAR)	7200000	3985710	3214290	45%
	205200090790050-Strengthening of AR Other Charges (ARSC)	450000	16875	433125	96%
	205200090400050-Door Step Delivery of Public Services (ARDS)	10000000	46912598	53087402	53%

Year	Head	Allotted Amount	Expenditure	Savings	Saving %
2022-23	205200090810002-wages (ARWG)	520000	88166	431834	83%
	205200090810028-Professional Services	100000	9000	91000	91%
	205200090790050-Strengthening of AR Other Charges (ARSC)	1500000	0	1500000	100%

The above mentioned shortcomings may be rectified and the compliance be shown to the next audit.




TAN 2: Shortcomings in Pay bill Registers.

Audit Memo. No. 06
Dated:24.08.2023

During test-check of PBRs for the audit period (2017-2023), the following shortcomings have been noticed:

1. **Page counting certificate was not recorded:** Page counting certificate duly signed by the DDO/HOO 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 any of the PBRs for the period (2017-2023). Apart from the name, DoI and GPF No, the other details like Pay-band, Level, address, DOB, DOJ, details of loan/advances/ refunds, etc were not found recorded in the PBRs, which is incorrect.
3. In case of employees with Govt. Accommodation, the details like address, type etc. were not mentioned.
4. Monthly entries of Pay and Allowances entered in the PBRs have not been signed by the DDO.
5. **Cutting & Overwriting** – Numerous cutting and overwriting were noticed in the PBRs. but not attested by the HOO/DDO.
6. 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.
7. At the close of every financial year, the total of gross amount should be done for calculation of Income Tax. But on test check of PBRs, it was noticed that the same was not done.
8. Abstract of Pay Bill (GAR-18) has not been filled & signed by the DDO.

The above mentioned shortcomings may be rectified and the compliance be shown to the next audit.



TAN 3: Shortcomings in Stock Registers.

Audit Memo. No. 08

Date: 25.08.2023

During the test check of the Stock Registers provided by the Administrative Reforms Department, 7th Floor, C-Wing, Delhi Secretariat, New Delhi, the following shortcomings have been noticed:

- (1) The mandatory page counting certificate duly signed by the HOO has not been recorded on the first page of Consumable Stock Register.
- (2) As per rule 213 of GFR, 2017, physical verification of fixed assets and consumables should be done at least once in a year and the outcome of the verification recorded in the corresponding register. Discrepancies, if any, shall be promptly investigated and brought to account. During the test check, it has been found that physical verification was not done in Consumable and Non-consumable Stock Registers.
- (3) Proper Name of the Department and financial Year is not recorded at the front side of the Registers. The same may be done during the opening of the registers.
- (4) Mandatory signature of the officer issuing the articles as well as the officer receiving the articles are not observed, which is incorrect. Without proper signature of recipient/store officer the record cannot be considered as authenticated.
- (5) Overwriting/Cuttings recorded at many places but were not attested.
- (6) In Non-consumable register balance shown as 'NIL', which is not correct. Quantities of non-consumable items are reduced only in case where items are condemned. Otherwise only location/place of installation of items is to be recorded in the Register.
- (7) Progressive total of the Non-consumable items not carried out in stock register.
- (8) Description of items purchases not recorded in Stock Register which is required at the time of condemnation.
- (9) Bill Nos. & date has not been mentioned in the stock registers.
- (10) The annual store return has not been provided.
- (11) The vouchers have not been marked as 'paid and cancelled' after the payment has been made.
- (12) The collective certificate to be given by the purchase committee not found in the files.
- (13) The supply order with reference to quotations and comparative statements not found in the file.

The above mentioned shortcomings may be rectified and the compliance be shown to the next audit.



TAN 4: Shortcomings in maintenance of Cash Book

Audit Memo. No 09

Date:28.08.2023

On test-check of Cash Book of Administrative Reforms Department, 7th Floor, C-Wing, Delhi Secretariat, New Delhi for the year 2017-2023, the following shortcomings have been observed:-

1. **Non-attestation of entries:** It has been observed that entries on receipt side as well as of payment side have not been attested in the cash book on many pages e.g. page nos. 82 to 97.
2. **Non-issuance of TR-V:** Whenever any cash is received by a cashier, it is the duty of the cashier to issue TR-V as a token of acknowledge of receipt of cash. It has been observed that though cash has been deposited into the accredited bank, but no TR-V has been issued to the payer. Receipt of cash should be recorded on the receipt side of the cash book by giving TR-V number as a reference.
3. **Certificate of Physical verification of cash certificate was not recorded y** – As per Rule 13 (4) of Receipt & Payment Rules, 1983 provides that at end of each month, the Head of Office should verify the cash balance in Cash-book and record a signed and dated certificate to that effect. In regard to any discrepancy noticed therein the instructions contained in the GFR should be followed. The certificate is normally, be in the following form:
“Certified that cash amounting to Rs. (Rupees only) has been physically verified and found correct as per the balance recorded in the cash book. “. It is advised that in future appropriate certificate of physical verification of cash be recorded in the cash book.”

However, on test check of the Cash Book it was observed that the above mentioned Certificate was not recorded in the Cash Book for many months e.g. September, 2020 to January, 2022. Further, the Certificate at the closing of month has not been signed by Head of Office/AAO for the month of February, 2023, March, 2023 etc. (page no. 96 & 97).

4. **Erasures/overwriting-** An erasures or overwriting of an entry once made in the Cash-book is strictly prohibited. It has been observed that corrections have been made the Cash book but entries were not initialed by the Head of Office on every such correction e.g. page no. 77, 83 & 97 etc.

The above mentioned shortcomings may be rectified and the compliance be shown to the next audit.

M

TAN 5: Short coming in maintenance of Service Books.

Audit Memo. No.11

Dated: 28.08.2023

During the test check of Service books maintained by the Administrative Reforms Department, 7th Floor, C-Wing, Delhi Secretariat, New Delhi the following short comings have been noticed: -

1. Non-inclusion of Aadhaar (Unique Identification) number in Service Book of Government Servant:- As per DOPT O.M.No.Z-20025/9/2014-Estt.(AL) dated 3rd November, 2014, it has been made compulsory for the departments to ensure that the Service Books of all employees have an entry of the employees' Aadhaar Number. However, it has been observed that Aadhaar Number has not been recorded in the service book of some employees.
2. The Latest photograph of the individual concerned was not pasted in the first page of service book. The Photograph should be attested by HOO/ competent authority in the Service Book of the officials.

Sr. No.	Name & Designation
1.	Sh. Balram, Sr. Asstt.
2.	Sh. Rajesh Paul, Sr. Asstt.
3.	Sh. Renu Sharma, Steno, Gr. II
4.	Sh. Brijesh Kumar, Research Assistant
5.	Sh. Manjeet Singh Mann, Research Assistant

3. Photograph has not been pasted in the service book of Sh. Ajay Kumar Arora, Ad-hoc DANICS. The same should be pasted and attested by the competent authority.
4. No latest photograph has been pasted in the service book of Sh. K.C. Surender, JAG-I and old photograph is also not attested by the competent authority. The same may be got done.
5. **Service book to be shown to the official every year:-** Service book is required to be shown to the official every year and his signature obtained the Govt. servant will ensure that his services have duly been verified and certified as such, before affixing his signature. But it was not shown to officials the same may be done.

The above mentioned shortcomings may be rectified and the compliance be shown to the next audit.

Jai Prakash
31/08/2023
Jai Prakash, AAO

K
31/8/23
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XXVI