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DIRECTORATE OF AUDIT
GOVT. OF NCT DELHI
DELHI SECRETARIAT,
NEW DELHI – 110002

Sub:- Audit Report of Delhi Legislative Assembly Secretariat (Vidhan Sabha), Old Sectt., Delhi for the period 2019-21

INTRODUCTION:-

The I.A.R on the accounts of Delhi Legislative Assembly Secretariat(Vidhan Sabha), Old Sectt., Delhi for the period 2021-2022 was conducted by the field Audit Party No. XVII comprising of Sh. Chander Mohan , IAO, and S.t. Mithilesh Pandey, AAO . The Audit was conducted during the period from 18.11.2022 to 01.12.2022.

AIMS AND OBJECTIVES:-

1. Aims and objectives of the organization: The prime objective of a legislature is legislation i.e. to make laws. The Assembly is the forum for ensuring accountability of the executive towards the legislature. The elected representatives debate on the pros and cons of the proposals of the Government and decide whether they are fit to be passed. Important issues of public importance are also discussed and the will of the House is communicated to the Government in the form of Motion or Resolution.

As the Assembly has a limited time at its disposal its chief functions are delegated to various House Committees, which examine these issues in detail to further ensure that the executive/Administration remains accountable to the Assembly with the constitution (Sixty Ninth Amendment) Act 1991 special provisions were granted to Delhi with Legislative Assembly empowered to make laws or the whole or any part of the National Capital Territory of Delhi with respect to any of the matters enumerated in the state list or in the concurrent list except entries 1,2 and 18 of the state list.

2. Mission/Vision: To provide conducive atmosphere for the legislators to deliberate upon the various issues concerning the people of Delhi.

3. Brief History and background for its establishment: The erstwhile Delhi Metropolitan Council set-up suffered from many inherent deficiencies. It was a deliberative organ with no legislative powers and it had only an advisory role in the governance of Delhi. There was, therefore, a continuous demand for a full fledged Assembly with Council of Ministers to aid and advice the Lt. Governor. Accordingly, on 24th December 1987, the Government of India appointed the "Sarkaria Committee" (later on called "Balakrishnan Committee") to go into the various issues connected with the administration of Union Territory of Delhi and to recommend measures for streamlining the administrative set up. The Committee submitted its report on 14th December 1989.

In accordance with the recommendations of the Balakrishnan Committee, the Parliament passed the Constitution (69th Amendment) Act, 1991, which inserted the new Articles 239 AA and 239 AB in the Constitution providing, inter alia, for the Legislative Assembly for Delhi. Another comprehensive legislation passed by Parliament called "The Government of National Capital Territory of Delhi Act, 1991", supplements the Constitutional provisions relating to the Legislative Assembly and the Council of Ministers and matters related thereto.

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The Assembly consists of 70 Members – chosen by direct election from as many constituencies. At present 13 seats in the Assembly are reserved for Scheduled Castes. The Constitution lays down that the strength of the Council of Ministers shall not be more than ten percent of the total number of members in the Assembly. The Assembly has the power to make laws with respect to all the matters in the State List or in the Concurrent List of the Constitution of India except Entries 1 (Public Order), 2(Police), and 18(Land), and entries 64,65 and 66 relating to the said entries of the State List.

HOD/HOO/DDO's/CASHIERS:-

POST	NAME OF THE OFFICER	PERIOD
HOD	Sh.C.Velmurugan, Secretary(LA)	01.04.2021 to 19.04.2021
	ShriRaj Kumar, Secretary (LA)	20.04.2021 to till date
HOO	Sh.Mukesh C.Sharma, Dy.Secretary	01.04.2021 to till date
DDO	Shri Francis KA, Sr. A.O.	01.04.21 to 31.08.2021
	Shri Satish Kumar, Section Officer	06.09.2021 to 31.03.2022
Cashier	Sh.Jyoti Prakash	01.04.2021 to till date

Budget Allocation & Expenditure for the year 2019-21

(figure in thousands rupees)

Financial Year	Budget	Expenditure
2021-2022	355000	341891

Statutory Audit:-

The Statutory audit of the Delhi Legislative Assembly Secretariat (Vidhan Sabha) Delhi has been conducted by AG (Audit), Delhi upto 2014.

Vacancy Statement:-

S.No.	Name of Post	No. of Posts Sanctioned	Filled by diverted capacity	Vacant
1	Group A	07	05	02
2	Group B	54	28	26
3	Group C	105	59	46

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Maintenance of Records:-

The maintenance of records of Delhi Legislative Assembly Secretariat (Vidhan Sabha) Delhi for the period 2021-2022 was found satisfactory subject to observations made in current audit report and in test audit note.

Old Audit report :-

There were 27 audit para's outstanding in the previous audit report. Delhi Legislative Assembly Secretariat (Vidhan Sabha), Delhi has submitted replies on basis of which 02 Paras have been settled fully and two para partly settled in the current report. The remaining para's have been incorporated with current audit report as part-I (old audit report)

(A)

S. No.	Year	Total Para's	Para Settled	Para no. of settled para's	Outstanding Para's with para No.
1	1978-83	3	NIL	NIL	3 (1,2,3)
2	1988-91	1	NIL	NIL	1 (4)
3	1991-96	4	NIL	NIL	4 (5 to 8)
4	1996-97	2	NIL	NIL	2 (9 and 10)
5	1997-99	2	NIL	NIL	2(11 to12)
6	2006-08	1	Nil	Nil	1 (2)
7	2008-17	2	NIL	NIL	2 (2,4)
8	2017-19	6	02	7 & 8	4(1,3,5,6)
9	2019-21	6	01	3	5(1,2 & 4 to 6)
TOTAL		27	03	-	24

(B) Details of Old Recovery:-

S.No.	Year	Para NO.	Total old O/S Recovery	Amount Recovered		Balance Recovery against Paras (Amount in Rs. Para wise)
				Para No.	Amount	
1	1978-83	1	427		0	427
2	1991-96	5	1184		0	1184
3	2008-17	2	1900		0	1900
4	2017-19	1	845		0	845
		3	540		0	540
		5	6908		0	6908
		6	1135	-	NIL	1135
		7	39252	7	39252/- verified	0

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26/c

		8	11124	8	11124	0
5	2019-21	1	4800	1	3600	1200
		2	19081	2	0	19081
		3	1580	3	1580	0
		4	1938	4	0	1938
Total			90714		55556	35158


Current Audit Report :-

During the course of current audit, 08 Record Memos and 12 observation memos highlighting various irregularities/ recovery to the tune of Rs. 385433.52/- were issued. The deptt has not submitted satisfactory reply. Accordingly 08 Record Memos and 12 audit memos with recovery of Rs. 385433.52 have been converted to 09 Paras and 4 TANS which are incorporated in current audit report.

Details of Current Recovery (Audit period 2021-2022):- Rs.385433.52/-

S.No	Audit Memo No./Para no.	Description	Recovery Raised	Settled on the spot	Remaining Recovery
1	04/06	Short Deduction of UTGEIS amounting to Rs. 1200/-	1200	0	1200
2	05/05	Overpayment of Salary of Rs. 4192/- in respect of CCL beyond 365days	4192	0	4192
3	9/04	Non deposit of penalty of Rs. 28000/-	28000	0	28000
4	10/03	Non Deduction of TDS on GST amounting to Rs.78784	78783.52	0	78783.52
5	11/02	Non deposit of penalty of Rs. 103900/-	103900	0	103900
6	12/01	Recovery of Rs. 169358/- on account of wrong pay fixation	169358	0	169358
		Total	385433.52	0	385433.52

The internal audit report has been prepared on the basis of information furnished and made available by the Delhi Legislative Assembly Secretariat for the period 2021-2022, disclaims any responsibility for any misinformation and/ or non-information on the part of auditee.


 (Chander Mohan)
 IAO Audit Party No.XVII

75/c
128: (2) (3) 44/c
32/c (4)

PART-I (PREVIOUS REPORT)

(3) (3) (3)

(1) Para 1 (21)

Section II (b) Other financial irregularities.

(1) Para No 107 (Ref: Para 1 75-83) Income Tax
Para-9

PART II NO. 1

Replied on 31/12/84

While checking the income tax calculations sheet's for the years 1978-79 to 1982-83, the following recoveries were noticed:-

1978-79 to 1979-80	Nil
1981-82 to 1982-83	Nil
1980-81	Rs 427/-

A sum of Rs 427/- is required to be recovered from Mrs Janak Juneja Dy Sectt which was recovered and less during 1980-81. The calculations sheet is enclosed for reference.

INCOME TAX

Km Janak Juneja, Dy Secretary

Income from Pay and Allowance during
80-81 30492.65

Standard deduction under
clause of Sec 16(1)
on 1st 10,000 @ 20% = 2000
on 20492.65 @ 10% = 2049.26

Sub to a Maximum of
Rs 3500/- 2500 3500.00
26992.65

By
F.12/41/10/3521
on 1.12.84.

Approved Savings.

GPF 1440.00
CIS Int 314.00
CGRIS 60.00
CTD 3400.00
Insur 129.00
5343.00

On 1st 5000 @ 100% 5000.00

26992.65

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On Int 5000 @ 100%	5000.00	
on 343 @ 50%	<u>171.50</u>	
		<u>5171.50</u>
Net taxable income		<u>21821.15</u>
rounded to nearest Rs 10/-		21820.00

Computation of I/tax

on 20,000	1950/-	
on 1820 @ 25%	<u>455/-</u>	
	2405.00	
Surcharge @ 10%	240.50	<u>2645.50</u>
	Rounded to nearest Rupee	2646.00

Less income Tax already paid 2219.00

Income Tax never to be recovered less deposited 427.00 ✓

Rupees four hundred twenty-seven only.

Note:- It was noted below the calculations statements that "Income tax on Rs 1550/- was deducted in 1979-80"

But during checking of figures it was noticed that all the Income was for Rs 1980-81, so the question of deducting tax on the income of 1980-81 during 1979-80 does not arise

D 201-1

21/11/73/497c
182
19
15
17

Para-2

The necessary steps in this regard may please be taken immediately and compliance reported to audit.

Para-2

Ref to
Para No IV
78-83

~~PARA 3~~

Theft of stores.

A theft of stores took place in the night of 14th and 15th Nov 1980 in the garages which are situated by the side of the boundary wall adjacent to the staff quarters of Police station, Civil lines and the stolen goods included components and compressor of a refrigerator, three durries, one carpet, battery and four locks.

The F.I.R. was lodge with the Civil lines, Police station on 15.11.80. The Police authorities reported the case as untraced on 19.5.81 i.e 2 1/2 years back. Since then no action has been taken to enquire into the loss departmentally and to fix the responsibility for such loss.

A departmental enquiry in this case may be instituted at the earliest and a report of such enquiry together with the action taken thereon may please be intimated to audit.

Para No 3

Para-3
Ref to
Para No V
78-83

~~PARA 4~~

Excess/shortage of consumable/Non cons-stores

Which checking the consumable/non consumable items and furniture stock registers, it was seen that the certificate regarding the physical verification of store for the year 1978-79 to date was not recorded on the body of the register as required under Rule 116 of GFRs. However, the papers containing in one office file stated that the physical verification of store was once conducted on 15/9/81 by Shri S.Kumar (Editor) under the direction of Dy. Secy (Met. Council) issued vide VO No 123 dated 17.7.81. During physical verification certain consumable and non consu.

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2

3
Paras-3

7212
15/11
18
16
41/10
46
28/11

~~15/11~~
7

15/11
17

items were found excess and short. The details of excess and shortage are given in Annexure A. The quantity of items worked out excess may be taken into store account and the loss on account of shortage of store may be regularised either by obtaining the approval of write off from the competent authority or by making the recovery from the official concerned. The compliance thereon reported to audit.

D. ... Ref. to ...

P-W

Para-4

(1) 12

27C 71C 49C
124
7
17
29
150

~~Para-3~~ stool:-registers.

~~Para-5~~

~~Para-6~~

Para No 4

Ref: Memo No.8 dated 11.7.1991

(4)

During the course of audit for the years, 1988-91 (3 years), the following irregularities have been noticed:-

Household items Reg. No.2:

0/5

(1) All the prescribed columns were not completed in all respects, as such; prog. totals/balances etc. have not been

Contd..

-3- -13- (10)

26/4
285
39
16
28
149
70/c

worked out. In the absence of the same correctness of the balances held in the stock register could not be ascertained. Needful may please done in future and compliance shown to Audit.

(ii) Consumption of the consumable items was not shown properly, hence the items entered and issued to for office use/ officer use and balance reduced to nil on the same date.

(iii) Non-consumable articles were found entered in the consumable stock register which is irregular. The same may please be transferred to the Non-consumable stock register, few instances are given below:-

- Page-11 : Banners 2"x4 mtrs.
- Page-31 : Electronic Bell.
- Page-51 : Locks/for Lockers 60 Nos.
- Page-55 : Seat Covers.
- Page-69 : Pal Dans.
- Page-84 : Locks.
- Page-96 : Tel. locks.
- Page-98 : Table Desk.
- Page-99 : Foot Rest.
- Page-101: Heater/Agithi
103
- Page-114: Klight Hot Plate etc.

(iv) No physical verification of the stock has ever been conducted which is highly objectionable. Needful may please done now and continue in future yearly, under advice to Audit.

(v) Register found in torn condition, New Register may please be maintained properly, under intimation to Audit.

(iv) Large number of articles of non-cons. nature were reduced from the stock register with the remarks "used/issued/etc.", which were not in order as the items of (Non-cons.) would only be reduced from the stock balance, when condemned by the Condemnation Board as such all such cases may be reviewed and figure restored correctly, under intimation to Audit.

Page-11: Banners 2"x4 mts. displayed - Nil kept in store.

Page-51: Locks/Locker : issued to member Nil
Page-55: Seat covers : fixed with seats Nil
Page-69: Pal Dan 31 No. issued to office/officials - Nil.

25/C
122
38/9
69/C

-3- → 14- (11)

148
~~151~~
~~152~~

Page-76 : DO ntrs. Plastic pipe issued - Nil - Nil
Page-103 : Agothi/Waters 04 nos. Nil.
Page-99 : Foot Rest-issued to officers - Nil.
Page-98 : Tel.Locks.P.98 Table Desk - Nil.

Non-consumable register:

- (i) similarly physical verifications of the stock has not been conducted every year. The same may be done as per rules.
- (ii) It was further noticed that the large number of non-con. articles were found condemned, but the entry, in this regard, has not been made in the stock registers. Careful may be done now and continue in future under intimation to Audit.

~~Para No. 1~~ (Ref: Memo No.: 6, 91-96)

~~PARA NO. 8~~ PARA NO 5

Subject : Livery Stock Register.

On Scrutiny of livery stock register for the period under audit 1991-96 the following irregularities were pointed out :-

- PS
- 5
- Para 6
- Para 5
- 24/c
- 37/c
- 18/14
- 12x
- 68/c
- 25
- a) Signature of the receipts were not obtained in a majority of cases. In the absence of which the issue of livery articles could not be verified. Reasons for this lapse be intimated and in future signature of each employee be obtained before issuing the articles.
 - b) Stock register be maintained properly. Separate pages for each employee be allotted for issuing the articles. Needful be done & compliance be shown at the time of next audit,
 - c) During 1992-93 the institute ~~had~~ purchased livery cloth worth Rs. 931/- from M/s Super Bazar (32.40 mts. for Rs.453.60 & 34.20 mtrs. for Rs,478.80) & the same were shown issued to tailor for stitching. But scrutiny of stitching Bills revealed that the institute has paid stitching charges without deducting the ~~cost~~ of livery cloth, which is irregular. As per memorandum of Govt. of India No.14.02.90 JCA dated 02.05.90 the stitching charges are ~~not~~ inclusive of all stitching material like buttons, zipper & livery cloth. Hence the cost of livery cloths Rs.931/- be recovered under intimation to Audit.

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- d) Similarly during 1991-92, 16.30 mts. livery cloth was purchased from M/s Super Bazar amounting to Rs.252.65 & the institute had paid stitching charges without deducting the cost of livery cloth in this case also, which is irregular. The cost of livery cloth Rs.253/- may also be recovered under intimation to Audit.

To

P.A.P. 1. 7 Para 6 P-6
 Para: (Ref.: Memo No.17, 91-96) PARANO 66
 67/c 28/c 36/c
 13 15

Subject : Contingent Bill.

A test check of Contingent Bill for the period under Audit revealed the following irregularities:-

(A) 1) The following purchases were made by the institute without calling the tender/quotations. Which is irregular. Reasons for not calling the tenders be intimated failing which the same may be got regularised from the competent Authority under intimation to Audit. A few cases are cited as under:-

S.No.	Name of the firm	C.B.No./ Date	Article	Qty.	Amount
1.	M/s Rakesh Stationery Chawri Bazar, Delhi.	-	Typing Paper	10 reems	Rs.1100/-
2.	-do-	204/54/Sectt. dt.7.11.91	-do.	5 "	Rs. 550/-
3.	-do-	-do-	-do-	5 "	Rs. 640/-
4.	M/s R.K.Brass Bhandar 15/5, West Patel Ngr. N.D.	C.B.42/179/Con dt.15.10.91	Dancing natraj Nos.	274	Rs.42470/-
5.	-do-	C.B.45/185/Con dt. 23.10.91	-do-	200	Rs.31000/-
6.	-do-	-do-	-do-	26"	Rs. 4030/-
7.	M/s New Super Corp. Store, Shakti Ngr.	76/277 dt. 4.2.92	Wall Clock	3 "	Rs. 600/-

Such other cases may be reviewed & similar action be taken under intimation to Audit.

Para 7
PAPA -

23
PARA No 107

(P2)

68/c

22/c

35/c

(13)

(12)

(34)

48.

(44)

Para No.: (Ref: Memo No.8, 91-96)

(7)

Subject: Property stock register:

On Scrutiny of property Stock register for the period under audit 91-96, the following discrepancies were observed:-

- 1) Annual Physical Verification was not conducted by the institute till date. However it should be done once in a year. Needful be done now under intimation to Audit.
- 2) Progressive totals were not worked out in a number of cases. Needful be done now & compliance be shown to Audit.
- 3) The following articles were shown issued and required to NIL balance. Which is irregular. Property/ non-consumable articles can be reduced only after condemned by the Condemnation Board. As such the articles may be restored under intimation to Audit. The details are as under:-

- 1) Water Purifier -P/81
- 2) Sife Reck & Fax Stand -P/83
- 3) Steel Bench -P/84

Page 11

Para 8
Subject: General Articles Stock Register. PARANO 08

On Scrutiny of General Articles stock register for the period under Audit i.e. 91-96 the following irregularities were observed:-

- 1) Page count certificate was not recorded on the first page of the Stock Register. Needful be done and compliance be shown to Audit.
- 2) Annual physical verification was not conducted by the institute till date. However it should be done once in a year. Needful be done now, and compliance shown at the time of next audit.
- 3) Seperate register for non-consumable articles were not found maintained by the Institute which is irregular. It should be maintained immediately now. and the following non-consumable articles be got & transfered under intimation to Audit :-

- | | |
|-------------------------|--------------------|
| 1. Buket Plastic | 2. Call Bell |
| 3. Jug Plastic with lid | 4. Lock |
| 5. Mayur Jug | 6. Plastic Mug. |
| 7. Spray Pumps | 8. Tray Serving |
| 9. Waste paper Busket | 10. Telephone Lock |
| 11. Scissors | 12. Umbrella |
| 13. Torch etc. | |

Moreover the above mentioned consumable articles were shown issued and their balances were required to NIL. which is irregular. The balance of non-consumable articles can be required only after the condemnation Board. As such the balances of non-consumable be restored and compliance be shown to Audit.

4. The institute had purchased 5 Books 'Books Binding. Rules Act' from M/s Sunlight Printer on 31.03.94 amounting to Rs. 300/- & the same were shown issued without obtaining the signature of the receiptents. Which is irregular. Moreover the books were entered in the stock register instead of Library accession Register. Reasons for this lapse be intimated and the books may be taken back and shown entered in the library accession register & if the books were lost the cost of Books be recovered under intimation to Audit.
- 5) A Number of Stock Register are being maintained by the institute of consumable and non-consumable articles. Which is irregular it should be minimized and only two register be maintained seprately for consumable and non-consumable articles.

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Handwritten notes: 18, 18

Para-9

PART-II (Current Audit)

1996-97 31/10

PARA No 09

Para No. ~~12~~ 09 (Memo No.3 dated 11/12/97.)

Sub:- Contingencies

AT&T check of contingent bill/vouchers revealed the following irregularities;

(A) Local purchase of stationery items was made from private traders vide following bills

- (1) CB-167/19.3.97 M/s Rakesh Stationery store Rs. 1424/- Chawri Bazar, Delhi.
- (2) CB-56/MLA/28.3.97 M/s Arora stationers chawri bazar Delhi Rs. 1391/-
- (3) CB-56/MLA/28.3.97 Ministry of Finance Co-Op store Rs. 16,568/-

(1) As per letter No. F.22/10/84-AC/782-931 dt. 27.3.96 of Finance (Accounts) Deptt., Petty purchases of articles or group of articles (including stationery) costing upto Rs. 500/- should be made from any of the institution mentioned in para 2 of said letter without inviting any formal tender/quotation, but this was not met in the above purchases clarification be made to audit.

(ii) Rule 104 of GFR requires that purchase orders shall not be split up to avoid the necessity for obtaining the sanction of higher authorities required with reference to the total amount of the orders. But in the above case at Sl No. (1) & (2) purchases were split up in (6) sub-vouchers & (3) sub-vouchers respectively in the same month i.e. 3/97 clarification be made and ex-postfacto sanction be obtained from the Competent Authority under intimation to audit.

(iii) Limited tender systems procedure has not been observed for the purchases under from Co-op store at above Sl No. (3) which also be clarified and got regularised from Competent Authority under intimation to audit.

65/2
19/11
15
141
32/11
23

(iv) Repairs work of five typewriters amounting Rs. 1647/- was got done from M/s Sheela Typewriters & duplicators, Qutab Road, Delhi vide five separate sub-voucher of same month i.e. 3/97. The expenditure was sanctioned by M.O.O. while HOD was Competent for the said expenditure sanction. Hence ex-post facto sanction be obtained from Competent Authority under intimation to audit. Further as per rule-104 of GFR purchases should not be split up in future.

(B) Irregular Printing job (CB-176/Sectt/28.3.97 Rs.21000/-) Printing job amounting Rs. 21000/- has been got done from M/s Surya Print & Pack, Sita Ram Bazar, Delhi for which the expenditure sanction was granted by Secretary(L.A.) for 7000/- invitation cards. In this regard Istly NA has not been obtained from Director Printing. IIIndly The financial power of HOD in this regard was Rs. 10,000/- per annum only as per item No. 14 of annexure to schedule V of DFP rule 1978. IIIrdly No tenders/quotation were invited for the same. Hence clarification be made to audit and expenditure be got regularised from Competent Authority

Compliance of all above be made under intimation to audit.

Para-10

P-10

PARA No 10

Para No. ~~10~~¹⁰ (Memo N o. 5 dated 11.12.1997.)

624C
920
187C
170
311C
89
97-99
145

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Subject: Consumable and Non-Consumable stock registers.

Test check of the consumable and non consumable registers revealed the following discrepancies.

(A)

If was found that at present five number of registers have been maintained for similar items. There should be one consumable register, one non consumable register and one property register, clearly mentioning their title on the top of the register.

Needful be done and compliance shown to audit.

(B)

In the conumable item register it was noticed that receipts of items issued was not obtained in proper form. The items have been simply shown as issued.

In future also all items issued be issued against proper issue receipt.

(C)

The entries for receipt of any item in the stock register are required to be got attested by the Controlling officer. The same have not found done needful be done in tuture and compliance shown to audit

SUBJECT : CONTINGENCY *PARA No 11* *1997-99* *6/12* *15/11* *30/11*
Para 11/est-II (Current Report) *6/12* *15/11* *30/11*
PARA No 11 *1997-99* *6/12* *15/11* *30/11*
Feb. *Memo No. 7* *Dated: 15.2.2000*

A test check of contingent bills for the period under audit i.e. 1997-98 & 98-99 reveals the following irregularities/discriminancies:-

II) Purchase from unregistered Firm/dealers:-

During test check of contingent bills it was observed that purchases were made from such a dealer whose name was not registered with the Sales Tax Deptt. as appears from the body of the bills. The following purchases were noticed:-

<u>S No.</u>	<u>CB No.</u>	<u>Name of firm</u>	<u>Amto</u>	<u>Item</u>
1.	614/10.2.99	Shyani Enterprises	3250-	Stationary
2.	695/12.3.99	H.S.Furnishers	27980-	Furniture
3.	742/31.3.99	H.S.Furnishers	13990-	Furniture
4.	624/12.2.99	H.S.Furnishers	5500-	Furniture
5.	625/12.2.99	H.S.Furnishers	14625-	Repair Furniture
6.	678/10.3.99	H.S.Furnishers	14625-	-do-
7.	677/10.3.99	Vishwa Communicat.	4670-	Intercom & Batter
8.	700/28.3.98	H.S.Furnishers	2500-	Repair of screens
9.	682/23.3.98	Vishwa Communicat.	7750-	Intercom

In addition to above the following irregularities were also noticed in CB-695/12.3.99 & CB-742 DT.31.3.99 etc. in r/o H.S.Furnishers:- number

- i. Invoice/bill/presented by the dealer were not found printed.
- ii. Sales Tax/CST no. was not printed on the invoice, which shows that firm was not registered.
- iii. In the absence of printed invoice number on firm's bill, same invoice number (i.e. 1509) was repeated on two occasions i.e. on 11.3.99 & on 30.3.99, which was detected by the audit party with the observation that IInd bill Dt. 30.3.99 with the same invoice number of invoice dated: 11.3.99 creates a doubt to draw the payment from P.A.O. for the same invoice number i.e. 1509 on two different dates.
- iv. Receipt of payment was found without numbering and without printed name of firm and even without rubber stamp.

As per guidelines issued by Finance Department from time to time, steps must be taken to purchase the store items from the reputed dealers those who were registered with the Sales Tax Department to prevent the loss to Govt. exchequer and to purchase better quality items from reputed dealers.

Reasons may please be explained to audit for non-observing the guidelines issued by the finance Department.

Contd....

606
16/11/97
29/11
(19)
(28)

III) In the following cases/purchases, department has failed to produce quotations/codal formalities, however on scrutiny of the bills it has been observed that certificate has been recorded that codal formalities have been observed, which is irregular. Few such purchases are as under:-

S.No.	CB No.& Date	Name of Firm	Amount (Rs.)	Item
1.	702/31.3.98	Kendriya Bhandar	3046-	Table
2.	709/31.3.98	Kendriya Bhandar	10287-	clerk Table
3.	-do-	-do-	12096-	Steel chairs
4.	682/31.3.98	-do-	18144-	-do-
5.	743/31.3.99	Kendriya Bhandar	14103-	Visitor chairs
etc.				

Keeping in view of irregularities, all the above mentioned purchases are treated irregular & needs to be got regularised from the competent authority under intimation to audit.

VIII) Vide file No.f.14/LAS/Ptg./97-98/ press tender was invited for printing of Vidhan Sabha Debates in newspaper on 30.11.97 and tenders were opened on 10.12.97 at 4 PM. Following observations were made:-

1. No tender sale fee was fixed/charged as per record available.
2. Eight companies have participated in the purchase.
3. No purchase committee was constituted as per record.
4. Only 1 Officer i.e.DS(A) has opened the tenders on due date as per envelopes/tenders placed in the file instead of 3 Gazatted Officers.
5. Printing Order was awarded to M/S Sunlight Printers on the basis of lowest rates quoted.
6. On scrutiny of the tender submitted by the Sunlight Printers it has been observed that there was a cutting in the rates, which were seems to be Rs.95-per page (Before cutting) and by inserting cutting rates were changed to Rs.85/- per page (Copy attached). It is not understood why the tender with a cutting was accepted.
7. As per terms & conditions placed in the file, the earnest money of Rs.10,000 was required to be submitted with tender. M/S Sunlight Printers have submitted DD for Rs.10,000 vide DD No.931341 Dt.9.12.1997 of Syndicate Bank. But the same was not deposited in the appropriate head i.e.8443- and till date the DD is placed in the file, which is irregular and resulted loss to the Govt. exchequer.

Keeping in view of above observations/irregularities, the purchases/printing orderx is treated irregular and against the GFR & purchase guidelines issued by Finance Deptt. and needs to be got regularised from the competent authority under intimation to audit. Details of bills are as under:-

P-12

Bala-12 1997-98

59/C
523/C
15/C
27

Para No 12

Ref. Memo No. 12
Dated : 16.2.2000

12

Sub.: Stock Register.

A 1) During test check of Property Register it has been found that the articles pertains to Vehicle Register but entered in the Property Register. Few instances are given below:-

1. Cycles
2. Three-Wheeler
3. Motor-Car
4. Motor-Cycle
5. Matador

The above noted vehicles should be entered in the Vehicle Register under intimation to Audit.

ii) Certificate regarding Physical Verification of articles entered in the Property Register has not been recorded.

B Consumable Stock Register

i) Physical Verification Certificate has not been recorded.
ii) Non-Consumable articles found recorded in Consumable Stock Register. Same may be entered in Non-Consumable Stock Register. Few names of Non-Consumable Articles are given below:-

1. Carpet
2. Table Lamp with Tube
3. Brief Case
4. Room Heater
5. Natraj Moments

iii) Blocked of Govt. Money

On Scourting of Page No. 53 of Consumable Register No. 3 it has been observed that 185.00 meter Certain Cloth costing Rs. 27,750/- was purchased on 28.1.98 from M/s. Harison Furnishers but this item has not been issued to any one till date as per Stock Register. Reason may please be explained to Audit, as to why the certain cloth purchased when it was not required for office.

C Books were entered in the Consumable Register No. 3 at page No. 17, 18 and 39 instead of entered in the Library Accession Register. It is therefore, suggested that these books may please be transferred to the appropriate register under intimation to Audit.

Conti.....

58/C

14/C 27/1
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D On Scourting of page No. 31 of Consumable Register No. 3 it has been observed that three Calculators were got issued to A.A.O (LAS) on 25.2.98, 25.3.95 and 31.3.99. However, separate Calculator have been issued to A/cs Branch and Cashier. It is not understood that why three Calculator were shown issued to A.A.O. instead of One and why previous Calculator were not taken back into the Stock.

E During the course of current Audit, it has been observed that the Department is still maintaining three Stock Register in which Non-Consumable and Consumable Items were found entered which is irregular. Previous Audit Party had also raised the same objection but till date it appears that No Stern Action was taken by the department. It is therefore, suggested that One Consumable, One Non Consumable and One Property Register are required to be maintained.

F Placement Register in respect of Property Register and Non-Consumable Register is not maintained by the department. The same may be maintained now under intimation to Audit.

G In the absense of Physical Verification in respect of Consumable/Non-Consumable and Property Register the correctness of the Stock Items shown in relevant register cannot be ascertaine

576 13/4-26/c (25)

PART II CURRENT REPORT-2006-07 TO 2007-08

Para No. 13

8-13

(Refer Memo No.07 dated 08-05-08)

Subject:- Adjustment of abstract contingent bills.

During the test check of abstract contingent register for the audit period, it has been observed that advances drawn as per details mentioned below have not been adjusted till date:-

S.No.	C.B.No & Dt.	Name of Firm	Amt.	Dt. of Encashment
1.	372 dt. 15-09-06	M/S Ablaze Infosys	27400/-	15-09-06
2.	467 dt. 23-10-06	M/S NICSI	17,600/-	27-10-06
3.	492 dt. 23-10-07	M/S NICSI	2,20,912/-	25-10-07
4.	726 dt. 05-02-08	M/S NICSI	75,812/-	06-02-08
5.	768 dt. 21-02-08	M/S DOEAC Centre	91,295/-	21-02-08
6.	809 dt. 11-03-08	M/S Auto Motor Works	9,000/-	13-03-08
7.	824 dt. 14-03-08	M/S J.K.Tyre Inds.	9951/-	18-03-08

Outstanding

Settled

As per rules, all advances should be got adjusted within one month of its drawal. Since some of the advances mentioned above are outstanding for more than a year. Necessary action may be taken to get them adjusted at the earliest possible.

Para 13 Taken as fresh in the current Report 2019-21
Audit Para 5 Audit Memo 15.
Dt 7-10-21

[Signature]

IAO / AO

Audit Party H.O. X -

Para No. #4

Sub:-

Contingent Bills.

(Refer Memo No. 05 dt. 08-05-2008)

On scrutiny of various contingency Bills for the year 2006-07 & 2007-08, following discrepancies have been noticed which may be rectified and compliance shown to Audit :-

2006-07

1. Bill No. CB-763 dt. 05-03-07 for Rs. 47612/- Sub Vr No. 1171 a sum of Rs. 2804/- paid to M/S Ashok Kumar, Canteen Contractor on 05-02-07 on a/c Misc. expenses including Session period for the month of Jan. 07. Details of expenses paid to the contractor has not been mentioned which may be obtained and furnished to the audit.
2. (A) Bill No. 806/AC-Aug. dt. 23-03-07 for Rs. NIL.
(B) Bill No. 766/AC-171/Sectt. dt. 05-03-07 for Rs. 20,000/-
As per Bill register and Bill given at S.No(A).
Above payment was received vide Cheque No. 524894 dt. 23-03-07, DDO is requested to confirm whether the above payment has been received or not.

2007-08

3. Bill No. 851-CB-221 MLA dt. 26-03-08
 - (a) Entries of the following sub vouchers have not been made in the relevant stock Register. Needful may be made under intimation to Audit :-
 - (i) Sub Vr. No. 232, M/S Vishwa Communications Rs. 32195/-.

Dated:-15-05-08.

(O.P.SACHDEVA)
INTERNAL AUDIT OFFICER
AUDIT PARTY NO.-III.

9/c 22/c
55/c (23)

25.	Sh. Hanif Ansari, Chowkidar	September, 2016	1	15	15	30	15
26.	Sh. Rajender Kumar, Farash	September, 2016	1	15	15	30	15
27.	Sh. Vipin Kumar, Chowkidar	September, 2016	1	15	15	30	15
28.	Sh. Raj Kumari, Farash	September, 2016	1	15	15	30	15
29.	Sh. Kamal Singh, Farash	September, 2016	1	15	15	30	15

Settled

Total Rs. 435

Hence, a total recovery of Rs. 435/- (Rupees Four Hundred Thirty Five only) may be made after due verification and shown to audit.

Similar type of other cases, if any, may also be reviewed at the level of HOO/DDO.

PARA NO. 02

para - 15

P-14

(Ref. MEMO. NO. 10 dt. 06.12.2017)

14

Sub: - Short monthly deduction in respect of DGEHS

As per OM No.F. 25 (III)/DGEHS/140/DHS/09/204078-204243 dated 02.05.2017 of Directorate General of Health Services, GNCT of Delhi, the monthly subscription towards DGEHS has been revised w.e.f. 01.02.2017. During the test check of PBR, it is noticed that the monthly deduction in r/o DGEHS are being made on previous rate from the employees. The details are as under:-

SNo.	Name & Designation Sh./Smt./Ms.	Level	Period	No. of months	Deduction	Deduction made as per PBR	Total	Deduction to be made (per month)	Total
1	Manjeet Singh, D.Y. SECRETARY	10	Feb-17 to May-17	4	650	325	1300	650	2600
2	C.Velmurugan, JOINT SECRETARY	11	Feb-17 to May-17	4	650	325	1300	650	2600
3	PRASANNA KUMAR SURYADEVARA, SECRETARY	14	Feb-17 to May-17	4	1000	500	2000	1000	4000
4	J.C.Khurana, A.L.I.O.	12	Feb-17 to May-17	4	1000	500	2000	1000	4000
5	AJAY RAWAL, DEPUTY SECRETARY	10	Feb-17 to May-17	4	650	325	1300	650	2600

Co. J.S.

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SK 21/e
style 22

6	Mahendra Gupta, DEPUTY SECRETARY	8	Feb-17 to May-17	4	650	325	1300	650	2600
7	Mahipal Singh Rawat, DEPUTY SECRETARY	8	Feb-17 to May-17	4	650	325	1300	650	2600
8	S.K. Sikdar, DEPUTY SECRETARY	11	Feb-17 to May-17	4	650	325	1300	650	2600
9	MUKESH CHAND SHARMA, DEPUTY SECRETARY	11	Feb-17 to May-17	4	650	325	1300	650	2600
10	Arbind Kumar Singh, SUPERINTENDENT	8	Feb-17 to May-17	4	650	325	1300	650	2600
11	Ashish, ASSISTANT/H.C.	7	Feb-17 to May-17	4	650	325	1300	650	2600
12	Ranjit Singh Bisht, ASSISTANT/H.C.	7	Feb-17 to May-17	4	650	325	1300	650	2600
13	RAVINDER KUMAR, ASSISTANT/H.C.	7	Feb-17 to May-17	4	650	325	1300	650	2600
14	SARITA MISRA, ASSISTANT/H.C.	7	Feb-17 to May-17	4	650	325	1300	650	2600
15	SATISH KUMAR, ASSISTANT/H.C.	7	Feb-17 to May-17	4	650	325	1300	650	2600
16	YASH SAMMI, ASSISTANT/H.C.	7	Feb-17 to May-17	4	650	325	1300	650	2600
17	Nanak Chand, DAFTRY/JAMADAR	3	Feb-17 to May-17	4	250	125	500	250	1000
18	Kshilij Bhatnagar, D.E.O.	7	Feb-17 to May-17	4	650	325	1300	650	2600
19	Manish Bhardwaj, D.E.O.	7	Feb-17 to May-17	4	650	325	1300	650	2600
20	Deep Chand, D.R.	3	Feb-17 to May-17	4	250	125	500	250	1000
21	Blender, DRIVER	4	Feb-17 to May-17	4	250	125	500	250	1000
22	Krishan Kumar, DRIVER	2	Feb-17 to May-17	4	250	125	500	250	1000
23	Pankaj Kumar, DRIVER	5	Feb-17 to May-17	4	250	125	500	250	1000
24	Subhash Chander, DRIVER	4	Feb-17 to May-17	4	250	125	500	250	1000
25	Kalu Ram, FRASH/S.K.	3	Feb-17 to May-17	4	250	125	500	250	1000
26	Surender, FRASH/S.K.	3	Feb-17 to May-17	4	250	125	500	250	1000
27	Surender Singh, FRASH/S.K.	3	Feb-17 to May-17	4	250	125	500	250	1000
28	Anil Singh, PEON	2	Feb-17 to May-17	4	250	125	500	250	1000
29	Anil Kumar Sah, PEON	2	Feb-17 to May-17	4	250	125	500	250	1000
30	Bale Ram, PEON	3	Feb-17 to May-17	4	250	125	500	250	1000
31	Chitranjan, PEON	2	Feb-17 to May-17	4	250	125	500	250	1000
32	Kuldeep Singh, PEON	2	Feb-17 to May-17	4	250	125	500	250	1000
33	Sunil Kumar Garg, PEON	2	Feb-17 to May-17	4	250	125	500	250	1000
34	Mohd. Falyaz Alam, TRANSLATOR	7	Feb-17 to May-17	4	650	325	1300	650	2600
35	ANNPURNA DWIVEDI, UDC	4	Feb-17 to May-17	4	250	125	500	250	1000
36	RAHUL SHARMA, UDC	4	Feb-17 to May-17	4	250	125	600	250	1000
39	Shalender Chhabra, UDC	6	Feb-17 to May-17	4	450	225	900	450	1800
40	Rakesh Kumar, DRIVER	2	Feb-17 to May-17	4	250	125	500	250	1000
41	Vinod Kumar	2	Feb-17 to	4	250	125	500	250	1000

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7/c 20/c
53le (21)

Sharma, CHOWKIDAR			May-17						
42	Ashok Kumar, D.R.	3	Feb-17 to May-17	4	250	125	500	250	1000
43	Johnson Mathew, DRIVER	5	Feb-17 to May-17	4	250	125	500	250	1000
44	Shiv Sagar Shah, G.O.	4	Feb-17 to May-17	4	250	125	500	250	1000
45	Ram Kishan, CHOWKIDAR	3	Feb-17 to May-17	4	250	125	500	250	1000
46	Sri Bhagwan, CHOWKIDAR	3	Feb-17 to May-17	4	250	125	500	250	1000
47	Subhash Chand, D.R.	3	Feb-17 to May-17	4	250	125	500	250	1000
48	Jai Prakash, DRIVER	5	Feb-17 to May-17	4	250	125	500	250	1000
49	Chander Sain, DRIVER GR.I	6	Feb-17 to May-17	4	450	225	900	450	1800
50	Gordhan, FARASH	2	Feb-17 to May-17	4	250	125	500	250	1000
51	Ram Kishore, FARASH	3	Feb-17 to May-17	4	250	125	500	250	1000
52	Rakesh Kumar, G.O.	3	Feb-17 to May-17	4	250	125	500	250	1000
53	Rattan Kali, SAFAI KARAMCHARI	3	Feb-17 to May-17	4	250	125	500	250	1000
54	Satish Kumar, SAFAI KARAMCHARI	3	Feb-17 to May-17	4	250	125	500	250	1000
55	Sunil Kumar, SAFAI KARAMCHARI	2	Feb-17 to May-17	4	250	125	500	250	1000
57	Kishan Lal, WATERMAN	3	Feb-17 to May-17	4	250	125	500	250	1000
60	PERDEEP KUMAR, STENO - GR.II	8	Feb-17 to May-17	4	650	325	1300	650	2600
62	SANJAY SAH, STENO -GR.II	8	Feb-17 to May-17	4	650	325	1300	650	2600
64	Harif Ansari, CHOWKIDAR	3	Feb-17 to May-17	4	250	125	500	250	1000
65	Vipin Kumar, CHOWKIDAR	2	Feb-17 to May-17	4	250	125	500	250	1000
66	Raj Kumari, FARASH	2	Feb-17 to May-17	4	250	125	500	250	1000
67	ANJU RANI, L.D.C.	2	Feb-17 to May-17	4	250	125	500	250	1000
68	HEMLATA, L.D.C.	2	Feb-17 to May-17	4	250	125	500	250	1000
69	KESHAV GAUR, L.D.C.	2	Feb-17 to May-17	4	250	125	500	250	1000
70	NARENDER, L.D.C.	2	Feb-17 to May-17	4	250	125	500	250	1000
71	PANKAJ, L.D.C.	2	Feb-17 to May-17	4	250	125	500	250	1000
72	PARVEEN KUMAR, L.D.C.	2	Feb-17 to May-17	4	250	125	500	250	1000
73	SANGEETA SHARMA, L.D.C.	2	Feb-17 to May-17	4	250	125	500	250	1000
74	AKASH KUMAR SHARMA, PEON	1	Feb-17 to May-17	4	250	125	500	250	1000
75	Bhisham Singh, PEON	2	Feb-17 to May-17	4	250	125	500	250	1000
76	Manoj Kumar, PEON	2	Feb-17 to May-17	4	250	125	500	250	1000
77	Sanjay, PEON	2	Feb-17 to May-17	4	250	125	500	250	1000
79	BHAGRATH KUMAR, STENO-GR.II	6	Feb-17 to May-17	4	450	225	900	450	1800
80	Suresh Kumar, STENO-GR-III	6	Feb-17 to May-17	4	450	225	900	450	1800

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G/C 19/c
S/C (20)

81	SUBH RANI,UDC	4	Feb-17 to May-17	4	250	125	500	250	1000
82	Vikram Kumar,UDC	4	Feb-17 to May-17	4	250	125	500	250	1000
83	Rajender Kumar,FARASH	2	Feb-17 to May-17	4	250	125	500	250	1000
84	JITENDER RATHOR,L.D.C.	2	Feb-17 to May-17	4	250	125	500	250	1000
85	Manish Kumar,L.D.C.	2	Feb-17 to May-17	4	250	125	500	250	1000
86	NISHA KHATRI,L.D.C.	2	Feb-17 to May-17	4	250	125	500	250	1000
87	NITESH ASTHANA,L.D.C.	2	Feb-17 to May-17	4	250	125	500	250	1000
88	PUNEET KUMAR,L.D.C.	2	Feb-17 to May-17	4	250	125	500	250	1000
89	ROHIT,L.D.C.	2	Feb-17 to May-17	4	250	125	500	250	1000
90	SANDEEP,L.D.C.	2	Feb-17 to May-17	4	250	125	500	250	1000
91	SUNNY LUHACH,L.D.C.	2	Feb-17 to May-17	4	250	125	500	250	1000
92	Sandeep Singh,PEON	2	Feb-17 to May-17	4	250	125	500	250	1000
93	Kamal Singh,FARASH	2	Feb-17 to May-17	4	250	125	500	250	1000
94	PRADIP KUMAR,L.D.C.	2	Feb-17 to May-17	4	250	125	500	250	1000
95	Chater Sen,P.S. TO H.S	8	Feb-17 to May-17	4	650	325	1300	650	2600
96	Subhash Chandra, LDC	5th PC	Feb-17 to May-17	4	250	125	500	250	1000
Total									64600

Amt. Not recovered

Hence a total recovery of Rs. 64,600/- (Rupees Sixty Four Thousand Six Hundred only) may be made after due verification and shown to audit.

① Prasanna Kumar - 1000
900/-
1900/-
Rest recovered
In
Info

Similar type of other cases,if any, may also be reviewed at the level of HOO/DDO.

PARA NO. 03

(MEMO. NO. 11 dt. 08.12..2017)

Sub : Over payment of Transport Allowance

As per Govt of India, M/O Finance, Deptt. of Expenditure No. 21 (1)/ 97.E.II (B), dated 03-10-1997 the Transport Allowance is granted to Govt. Employees w.e.f. 01-08-1997. As per TA Rule, this allowance will not be admissible during absence from duty for full calendar month due to leave, training, tour etc. On scrutiny of PBR and record provided by School Authority, it came to notice that Ms. Sangeeta Sharma, Junior Assistant/LDC was paid transport allowance during the period they remained themselves absent/leave/Tour for full calendar month. According, the over payment of TA is calculated as under

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5/18/17
(19)

Sl. No.	Period	TA paid (Rs.)
1.	01.02.2017 to 28.02.2017	1,350/-
2.	01.03.2017 to 31.03.2017	1,350/-
3.	01.04.2017 to 30.04.2017	1,350/-
4.	01.05.2017 to 31.05.2017	1,350/-
5.	01.06.2017 to 30.06.2017	1,350/-
6.	01.07.2017 to 31.07.2017	1,404/-
7.	01.08.2017 to 31.08.2017	1,404/-
8.	01.09.2017 to 30.09.2017	1,404/-
Total		10,962/-

Hence, a total recovery of Rs.10,962/- (Rupees Ten Thousand Nine Hundred Sixty Two only) on account of over payment of Transport allowance be made as per after due verification from record and compliance be shown to audit.

Similar type of other cases may also be reviewed at the level of HOO/DDO.

PARA No. 04 Part-16

(15)

Subject : Non-Production of Record (NPR)

(15)

(Ref. Memo No. 1,5 & 7)

1. Details of on strength and hired vehicles.
2. Log book along with petrol used.
3. Stock Register of TR-5.
4. Expenditure statement reconciled with P.A.O. (2011-13)
5. Spouse information.

Dated: 12.12.2017

Signature
Name : Ajay Kr. Chandna
Designation : I.A.O./A.O.

sd/e 17/c (19)

Para no - 16

PART-II

CURRENT AUDIT REPORT (2017-18 to 2018-19)

reply submitted

16

PARA No.01- Recovery of Licence fee amounting to Rs.16940/-

(Ref: Audit Memo No. 03 Dated: 09/10/2019)

As per public works department, Govt. of NCT of Delhi letter no. F.4(1)/Misc/PWD& H/A-II/2004/PF/10039-51 dated 16.07.2018 rate of licence fee of the Govt. of Delhi residential accommodation has revised w.e.f. 01.07.2017.

During the Audit, it has been observed from the PBR that the department has not deducted the licence fee at the enhanced rates w.e.f. 01.07.2017. Department has deducted the licence fee at the enhanced rate w.e.f. August 2018 but the recovery for the period from 01.07.2017 to 31.07.2018 has not made by the department. The details of recovery for the period from 01.07.2017 to 31.07.2018 are as under:-

S. no	Name of official & Designation	Type of Quarter	License fee deducted	Enhanced License fee	Difference	Period 01.07.17 to 31.07.18	Amount of Recovery
1	RAM CHANDRA SAH,UDC	TYPE-II	245	310	65	01.07.17 to 31.07.18	845
2	SUBHASH CHANDRA,LDC	TYPE-II	245	310	65	01.07.17 to 31.07.18	845
3	HEMLATA,LDC	TYPE-II	245	310	65	01.07.17 to 31.07.18	845
4	NARENDER KUMAR, LDC	TYPE-I	135	150	15	01.01.18 to 31.07.18	105
5	SANGEETA SHARMA,LDC	TYPE-II	245	310	65	01.07.17 to 31.07.18	845
6	SUNNY LUHACH, LDC	TYPE-II	245	310	65	01.02.18 to 31.07.18	390
7	BIJENDER, DRIVER	TYPE-II	245	310	65	01.07.17 to 31.07.18	845
8	PANKAJ KUMAR, DRIVER	TYPE-II	245	310	65	01.07.17 to 31.07.18	845
9	RAKESH KUMAR, DRIVER	TYPE-II	245	310	65	01.07.17 to 31.07.18	845
10	JOHNSON MATHEW, DRIVER	TYPE-II	245	310	65	01.07.17 to 31.07.18	845
11	CHANDER SAIN, DRIVER	TYPE-III	370	470	100	01.07.17 to 31.07.18	1300
12	JAI PRAKASH, DRIVER	TYPE-II	245	310	65	01.07.17 to 31.07.18	845

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repty Submitted

						31.07.18	
13	ASHOK KUMAR, DR	TYPE-I	135	150	15	01.07.17 to 31.07.18	195
14	SUBHASH CHAND, DRIVER	TYPE-II	245	310	65	01.07.17 to 31.07.18	845
15	ANIL KUMAR SAH, PEON	TYPE-I	135	150	15	01.07.17 to 31.07.18	195
16	KULDEEP SINGH, PEON	TYPE-I	135	150	15	01.07.17 to 31.07.18	195
17	SANJAY, PEON	TYPE-I	135	150	15	01.07.17 to 31.07.18	195
18	AKASH SHARMA, PEON	TYPE-I	135	150	15	01.07.17 to 31.07.18	195
19	SURENDER, PARASH, S.K.	TYPE-II	245	310	65	01.07.17 to 31.07.18	845
20	SURENDER SINGH, FARASH	TYPE-I	135	150	15	01.07.17 to 31.07.18	195
21	GORDHAN, FARASH	TYPE-I	135	150	35	01.07.17 to 31.07.18	455
22	RAJ KUMARI, FARASH	TYPE-I	135	150	15	01.07.17 to 31.07.18	195
23	SATISH KUMAR, SAFAI KARAMCHARI	TYPE-II	245	310	65	01.07.17 to 31.07.18	845
24	SUNIL KUMAR, S.K.	TYPE-II	245	310	65	01.07.17 to 31.07.18	845
25	VIPIN KUMAR, CHOWKIDAR	TYPE-I	135	150	15	01.07.17 to 31.07.18	195
26	RANJIT SINGH BISHT, ASO	TYPE-III	370	470	100	01.07.17 to 31.07.18	1300
27	KULDEEP, UDC	TYPE-II	245	310	65	01.07.17 to 31.07.18	845
	Total		5745	7090	1345		16940

Partially

Partially

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Sl. 27 Still outstanding

DDO may take necessary action to recover an amount of Rs.16940/- from the concerned employee after due verification of facts & figure. Other similar cases may also be reviewed accordingly under intimation to audit.

Total amount Recovered Rs. 16095/-
Balance outstanding Rs. 845/-
in the Sh. Kuldeep Singh, UDC at Sr. No 27

PARA No.02- Short deduction of UTGEIS amounting to Rs. 21450/-.

(Ref: Audit Memo No. 04 Dated: 10/10/2019)

As per group Insurance scheme the rate of subscription is Rs.60/- per month for group 'B' posts and Rs.120/- Per month for group 'A' posts.
During the Audit it has been observed that the in pursuance of publication in Delhi Gazette notification dated 02/07/08 issued by Govt of NCT of Delhi vide which classification of Group in respect of stenographer has been notified and the post of stenographer Grade-II is

fully settled
Dawinder K.R.,
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NO. 10

classified as Group B Non Gazetted, Non Ministerial with scale of pay Rs 5500-175-9000 and PPS as group "A" post. As the Stenographer Grade-II is Group-B and PPS is group "A" post so the subscription towards UTGEIS was required to be deducted @ Rs 60/- PM & Rs.120 PM w.e.f 01/01/09.

During the check of service book it has been observed that the following Steno Grade-II/PPS has been promoted to the post of steno Grade-II/PPS is mentioned below:-

The details of recovery are as under:-

S. N O.	NAME OF OFFICIAL	Date of Promotion to Gr-II/PPS	Deducted	Due	Defference	Period	Amount of Recovery
1	Rakesh Kr Singh, Steno Gr.II	28.06.12	30	60	30	01.01.13 to 30.09.19 (81Month)	2430
2	Indu, Steno Gr.II	19.12.08	30	60	30	01.01.09 to 31.12.18 (120Month)	3600
3	Kiran Bala, Steno Gr.II	19.12.08	30	60	30	01.01.09 to 30.09.19 (129 Month)	3870
4	Dharmender Dabas, Steno Gr.II	13.05.10	30	60	30	01.01.11 to 31.12.18 (96 Months)	2880
5	Mrs. Poonam, Steno Gr.II	24.09.08	30	60	30	01.01.09 to 31.01.19 (121 Months)	3630
6	Perdeep Kumar, Steno Gr.II	19.12.08	30	60	30	01.01.09 to 31.12.18 (120 Months)	3600
7	Bimla, PPS	01.02.16	60	120	60	01.01.17 to 31.12.18 (24 Months)	1440
Total							21450

DDO may take necessary action to recover an amount of Rs.21450/- from the above official after due verification and other similar cases may also be reviewed accordingly under intimation to Audit.

PARA No.03- Over Payment of Washing Allowance.

(Ref: Audit Memo No. 05 Dated: 10/10/2019)

As per Resolution dated 06/07/2017 of Min. of Finance, Department of Expenditure further endorsed by Office Memorandum F.No. 29/1/2017 FE.II(B) dated 11/07/17, The

[Signature]

date 14/11/15

Government, after consideration, has decided to accept the recommendations of the Commission on allowances with 34 modifications as specified in Appendix I. The Statement showing the recommendations of the Commission on allowances and the Government's decision thereon is annexed at Appendix II. In which it clearly state that Washing Allowance is given to all employees is abolished as a separate allowance w.e.f. 01/07/2017.

On scrutiny of Salary record of officials for the audit Period, it revealed that the following officials have been paid Washing Allowance for the m/o July 2017, as per detail given below:

S. N o.	Name of Designation Sh./Smt./Ms.	Period	W.A. x Months	Total Washing Allowance Paid (Rs.)
1	BIJENDER, DRIVER, DRIVER	JUL 2017	60x1	60
2	KRISHAN KUMAR, DRIVER	JUL 2017	60x1	60
3	PAJKAJ KUMAR, DRIVER	JUL 2017	60x1	60
4	SUBHASH CHANDER, DRIVER	JUL 2017	60x1	60
5	RAKESH KUMAR, DRIVER	JUL 2017	60x1	60
6	JOHNSON MATHEW, DRIVER	JUL 2017	60x1	60
7	CHANDER SAIN, DRIVERN Gr-1	JUL 2017	60x1	60
8	JAI PRAKASH, DRIVER	JUL 2017	60x1	60
9	DEEP CHAND, DR	JUL 2017	60x1	60
10	ASHOK KUMAR, DR	JUL 2017	60x1	60
11	SUBHASH CHAND, DR	JUL 2017	60x1	60
12	SHIV SAGAR SHAH, G.O.	JUL 2017	60x1	60
13	RAKESH KUMAR, G.O.	JUL 2017	60x1	60
14	NANAK CHAND, DAFTRY/JAMADAR	JUL 2017	60x1	60
15	BALE RAM, PEON	JUL 2017	60x1	60
16	CHITRANJAN, PEON	JUL 2017	60x1	60
17	AJIT SINGH, PEON	JUL 2017	60x1	60
18	ANIL KIMAR SAH, PEON	JUL 2017	60x1	60
19	KULDEEP SINGH, PEON	JUL 2017	60x1	60
20	SUNIL KUMAR GARG, PEON	JUL 2017	60x1	60
21	BHISHAM SINGH, PEON	JUL 2017	60x1	60
22	MANOJ KUMAR, PEON	JUL 2017	60x1	60
23	SANJAY, PEON	JUL 2017	60x1	60
24	SANDEEP SINGH, PEON	JUL 2017	60x1	60
25	AKASH KUMAR SHARMA, PEON	JUL 2017	60x1	60
26	KALU RAM, FARASH/SK	JUL 2017	60x1	60
27	SURENDER, FARASH/S.K.	JUL 2017	60x1	60
28	SURENDER SINGH, FARASH/S.K.	JUL 2017	60x1	60
29	GORDHAN, FARASH	JUL 2017	60x1	60
30	RAM KISHORE, FARASH	JUL 2017	60x1	60
31	KAMAL SINGH, FARASH	JUL 2017	60x1	60

→ Total Rs 5400
 @ Rs-60/- per person
 Recovery outstanding in the following
 1. Shiv Sagar Shah, G.O.
 2. Nanak Chand Daftry
 3. Chitranjan Peon
 4. Ajit Singh Peon
 5. Sunil Kumar Garg, Peon
 6. Rattan Kali Safai Karam Chari
 7. Hanif Ansari Chowkidar
 8. Vinod Kr. Sharma Chowkidar
 9. Ram Kishore Chowkidar

Total Recovery made Rs. 1980/-
 Outstanding Rs. 540/-

100/audit party No. 10

Partially Settled except SL- No. 17, 20, 34, 37, 39 and 40
 17, 20, 34, 37, 39 and 40
 (D. V. D. K. V. D. A. X)

32	RAJ KUMARI, FARASH	JUL 2017	60x1	60
33	RAJENDER KUMAR, FARASH	JUL 2017	60x1	60
34	RATTAN KALI, SAFAI KARAMCHARI	JUL 2017	60x1	60
35	SATISH KUMAR, SAFAI KARAMCHARI	JUL 2017	60x1	60
36	SUNIL KUMAR, SARAI KARAMCHARI	JUL 2017	60x1	60
37	HANIF ANSARI, CHOWKIDAR	JUL 2017	60x1	60
38	VIPIN KUMAR, CHOWKIDAR	JUL 2017	60x1	60
39	VINOD KUMAR SHARMA, CHOWKIDAR	JUL 2017	60x1	60
40	RAM KISHAN, CHOWKIDAR	JUL 2017	60x1	60
41	BHAGWAN, CHOWKIDAR	JUL 2017	60x1	60
42	KISHAN LAL, WATERMAN	JUL 2017	60x1	60
			Total	2520

Overpayment made on a/c of washing allowance as mentioned above may be got recovered & deposited into Govt. A/c after due verification under intimation to audit. Other similar case may also be verified at your level and action be taken accordingly.

PARA No.04- Wrong Fixation of Pay.

(Ref: Audit Memo No. 06 Dated: 10/10/2019)

Under CCS (RP) Rules 2008, the annual / promotional increment will be 3% of Pay in the running pay band and corresponding Grade pay rounded off to next multiple of Rs. 10 while rounding off, paise should be ignored, but any amount of rupee or more should be rounded off to next multiple of Rs. 10/-. During the audit it has been observed from the service book of Sh Ajay Rawal, Dy. Secy that while granting of annual increment @3% of pay as on 01.07.2008 paise has not ignored and fix his pay at Rs.19010/- instead of 19000/- due to this wrong fixation a recovery of Rs.1760/- has been calculated (As per annexure-I) by the audit. The details of pay fixation are as under:-

Period	Pay fixed by Department	Pay fixed as per Audit	Remarks
01.07.2007 to 30.06.08	18290+5400=23690	18290+5400=23690/-	
01.07.2008 to 30.06.09	19010+5400=24410	19000+5400=24400/-	
01.07.2009 to 30.06.10	19750+5400=25150	19740+5400=25140	
01.07.2010 to 30.06.11	21290+5400=26690	21280+5400=26680	Pay Fixed on 01.07.2010 on appointment to Adhoc DANICS and

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			opt to fix his pay w.e.f.01.07.10
01.07.2011 13.08.11	to	22090+5400=26690	22080+5400=26680
14.08.2011 30.06.12	to	22920+6600=29520	22910+6600=29510
01.07.2012 30.06.13	to	23810+6600=30410	23800+6600=30400
01.07.2013 30.06.14	to	24730+6600=31330	24720+6600=31320
01.07.2014 30.06.15	to	25670+6600=32270	25660+6600=32260
01.07.2015 to 31.12.15		26640+6600=33240	26630+6600=33230
01.01.2016		85800	85800

DDO may take necessary action to recover an amount of Rs.1760 from Sh Ajay Rawal after due verification under intimation to Audit.

PARA No.05- Overpayment of bonus amounting to Rs.6908/-

(Ref: Audit Memo No. 07 Dated: 10/10/2019)

As per guidelines issued by the Govt. of India, Ministry of Finance, Department of expenditure regarding admissibility of bonus the condition is that the employees have rendered at least six months of continuous service as on 31st march during the year for which the bonus is payable.

During the audit, it has been observed from the service book/PBR that Sh. Jitender Rathore, Gr.IV (DASS) has joined the office as a fresh appointment on 07.10.2016 and has paid Rs.6908/- bonus vide bill No.696 dated 14.12.2017 for the financial year 2016-17 which is irregular. As the official has not completed his six month service on 31.03.2017 he was not entitled of the bonus for that year.

DDO may take necessary action to recover an amount of Rs.6908/- from Sh. Jitender Rathore GR.IV (DASS) after due verification under intimation to audit.

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PARA No.06- Recovery of Rs 1135/- on a/c of Hospital Patient Care Allowance.
(Ref: Audit Memo No. 08 Dated: 14/10/2019)

Sh. Pradeep Kumar, UDC has been transferred from Maulana Azad Medical Collage, to Delhi Legislative Assembly Secretariat w.e.f 14/08/17 (AN) but he has received salary from Maulana Azad Medical Collage upto 31/08/17. DDO Maulana Azad Medical Collage has shown overpayment of salary for the period from 15/08/17 to 31/08/17 amounting o Rs 33792/- in the LPC. In the overpaid amount Rs 1135/- has shown on a/c of hospital patient care allowance but the Deptt has not recovered the same form the concerned official as the amount of PCA is not admissible in the present Deptt.

DDO may take necessary action to recover an amount of Rs.1135/- from Sh. Pradeep Kumar, UDC after due verification under intimation to audit.

PARA No.07- Incorrect date of increment. (Ref: Audit Memo No. 09 Dated: 14/10/2019)

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During the audit it has been observed from the pay fixation order attached with the arrear bills that the date of next increment given in the order is incorrect in respect of following employees. In the order the date of next increment has mentioned 1st January instead of 1st July. The details are as under:-

S.No.	Name of Employee & Designation	Pay Fixed as on 1 st July	Pay fixed on 1 st January	Pay remain on 1 st January	Amount of Recovers
1	Sh. Sunil Kumar.S.K.	Rs.32000 (01.07.18)	Rs.33000 (01.01.19)	Rs.32000 (01.07.19)	Rs.6720 As per annexure-II
2	Sh. Gordhan, Farash	Rs.32000 01.07.18)	Rs.33000 (01.01.19)	Rs.32000 (01.01.19)	Rs.6720 As per annexure-III
3	Sh. Rakesh kumar,GO	Rs.36400 (01.07.18)	Rs.37500 (01.01.19)	Rs.36400 (01.01.19)	Rs.8976 As per annexure-IV
4	Sh. Ram Kishore, Farash	Rs.34300 (01.07.17)	Rs.35300 (01.01.18)	Rs.34300 (01.01.18)	Rs.16836 As per annexure-V
				Total	39252

Due to grant of increment date increment a recovery of Rs. 39252/- has been pointed out as per details given above. DDO may take necessary action to recover the amount at the earliest after due verification similar other cases if any may also be reviewed under intimation to audit.

Settled as reply submitted by deptt & office order of Govt dt 28/11/19 promulgated in respect of reply
Jaya
01/02/2022

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PARA No.08- Recovery of transport allowance amounting to Rs.11124/-.

(Ref: Audit Memo No. 10 Dated: 14/10/2019)

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As per transport allowance rules transport allowance is not admissible if an employee remains absent from duty for a full calendar month due to leave/training/tour etc. If the absence covers more than one month, it will not be admissible for calendar month(s) wholly covered by absence.

During the audit, it has been observed from the service book/personal file of the following officials that they were on leave full calendar month but deptt. has paid them transport allowance.

The details are as under:-

S.NO.	Name of official	Period of absence.	Nature of Leave	Amount of Recovery
1	Sh. Ashok Kumar, DR	14.09.16 to 15.12.16	Commutated Leave	3600x2= Rs.7200 (M/O Oct. & Nov-16) ✓
2	Sh. Sanjay Sah, Steno Gr.-II	19.09.18 to 05.11.18	Commutated Leave	Rs. 3924 (M/O Oct.2018) ✓
			Total	11124/-

DDO may take necessary action to recover an amount of Rs.11124/- from above officials. Other similar cases may also be reviewed accordingly under intimation to Audit.

C. Shetty
ASO

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AAO.

settled in view of reply of deptt & recovery made of Rs.11124/- vide Cr. N=37 dt 29.11.22
IAO
Audit Party No.01
01/12/22

PART-III
TEST AUDIT NOTES

TAN NO.01 Shortcomings in Pay Bill Register.

(Ref: Audit Memo No. 02 Dated: 07/10/2019)

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 during current Audit.
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. 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. A few example are given below:-
 - a. Mrs Bimla, PPS-Joined on 01.05.2017
 - b. Sh. Dinesh Chand, Steno-Joined on 01.06.2017
 - c. Sh. Y.M.Singh, Steno- Joined on 03.07.2017
 - d. Sh Pradeep Kumar Sharma, UDC Joined on 14.08.2017
 - e. Sh Rakesh Kumar Singh, Steno Joined on 31.05.2017
 - f. Sh Amit Kumar, Steno Joined on 03.04.2017
5. Monthly entries of Pay and Allowances entered in the PBRs have not been signed by the DDO.
6. Index has not prepared alphabetically.
7. Total of all columns have not done for the purpose of Income Tax calculation.

Needful may be done and compliance be shown to audit.

C Shukla
ASO

12/10/19
AAO

12/10/19
MO
Audit Party No.01

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Due and Drawn Statement in r/o Sh. Ram Kishore, Farash															
PERIOD	DUE				DRAWN				DIFFERENCE						
	BP	GP	DA	HRA	TOTAL	BP	GP	DA	HRA	TOTAL	BP	GP	DA	HRA	TOTAL
Jan-18	34300	0	2401	8232	44933	35300	0	2471	8472	46243	-1000	0	-70	-240	-1310
Feb-18	34300	0	2401	8232	44933	35300	0	2471	8472	46243	-1000	0	-70	-240	-1310
Mar-18	34300	0	2401	8232	44933	35300	0	2471	8472	46243	-1000	0	-70	-240	-1310
Apr-18	34300	0	2401	8232	44933	35300	0	2471	8472	46243	-1000	0	-70	-240	-1310
May-18	34300	0	2401	8232	44933	35300	0	2471	8472	46243	-1000	0	-70	-240	-1310
Jun-18	34300	0	2401	8232	44933	35300	0	2471	8472	46243	-1000	0	-70	-240	-1310
Jul-18	0	0	0	0	0	0	0	0	0	0	-1000	0	-70	-240	-1310
Aug-18	35300	0	3177	8472	46949	35300	0	3177	8472	46949	0	0	0	0	0
Sep-18	35300	0	3177	8472	46949	35300	0	3177	8472	46949	0	0	0	0	0
Oct-18	35300	0	3177	8472	46949	35300	0	3177	8472	46949	0	0	0	0	0
Nov-18	35300	0	3177	8472	46949	35300	0	3177	8472	46949	0	0	0	0	0
Dec-18	35300	0	3177	8472	46949	35300	0	3177	8472	46949	0	0	0	0	0
Jan-19	35300	0	4236	8472	48008	36400	0	4368	8736	49504	-1100	0	-132	-264	-1496
Feb-19	35300	0	4236	8472	48008	36400	0	4368	8736	49504	-1100	0	-132	-264	-1496
Mar-19	35300	0	4236	8472	48008	36400	0	4368	8736	49504	-1100	0	-132	-264	-1496
Apr-19	35300	0	4236	8472	48008	36400	0	4368	8736	49504	-1100	0	-132	-264	-1496
May-19	35300	0	4236	8472	48008	36400	0	4368	8736	49504	-1100	0	-132	-264	-1496
Jun-19	35300	0	4236	8472	48008	36400	0	4368	8736	49504	-1100	0	-132	-264	-1496
	629400	0	58884	151056	839340	0	642000	60096	154080	856176	-12600	0	-1212	-3024	-16836

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Due and Drawn Statement in r/o Sh. Rakesh Kumar, GO										Annexure-IV					
PERIOD	DUE			DRAWN			DIFFERENCE								
	BP	GP	DA	HRA	TOTAL	BP	GP	DA	HRA	TOTAL	BP	GP	DA	HRA	TOTAL
Jan-19	36400	0	4368	8736	49504	37500	0	4500	9000	51000	-1100	0	-132	-264	-1496
Feb-19	36400	0	4368	8736	49504	37500	0	4500	9000	51000	-1100	0	-132	-264	-1496
Mar-19	36400	0	4368	8736	49504	37500	0	4500	9000	51000	-1100	0	-132	-264	-1496
Apr-19	36400	0	4368	8736	49504	37500	0	4500	9000	51000	-1100	0	-132	-264	-1496
May-19	36400	0	4368	8736	49504	37500	0	4500	9000	51000	-1100	0	-132	-264	-1496
Jun-19	36400	0	4368	8736	49504	37500	0	4500	9000	51000	-1100	0	-132	-264	-1496
	218400	0	26208	52416	297024	225000	0	27000	54000	306000	-6600	0	-792	-1584	-8976

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Due and Drawn Statement In r/o Sh. Gordhan, Farash										Annexure-III						
PERIOD	DUE						DRAWN				DIFFERE NCE					
	BP	GP	DA	HRA	TOTAL		BP	GP	DA	HRA	TOTAL	BP	GP	DA	HRA	TOTAL
Jan-19	32000	0	3840	0	35840		33000	0	3960	0	36960	-1000	0	-120	0	-1120
Feb-19	32000	0	3840	0	35840		33000	0	3960	0	36960	-1000	0	-120	0	-1120
Mar-19	32000	0	3840	0	35840		33000	0	3960	0	36960	-1000	0	-120	0	-1120
Apr-19	32000	0	3840	0	35840		33000	0	3960	0	36960	-1000	0	-120	0	-1120
May-19	32000	0	3840	0	35840		33000	0	3960	0	36960	-1000	0	-120	0	-1120
Jun-19	32000	0	3840	0	35840		33000	0	3960	0	36960	-1000	0	-120	0	-1120
	192000	0	23040	0	215040		198000	0	23760	0	221760	-6000	0	-720	0	-6720

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Due and Drawn Statement In r/o Sh. Sunilkumar, Safai Karamchhari										Annexure-II					
PERIOD	DUE				TOTAL	DRAWN				TOTAL	DIFFERRE NCE				
	BP	GP	DA	HRA		BP	GP	DA	HRA		BP	GP	DA	HRA	TOTAL
Jan-19	32000	0	3840	0	35840	33000	0	3960	0	36960	-1000	0	-120	0	-1120
Feb-19	32000	0	3840	0	35840	33000	0	3960	0	36960	-1000	0	-120	0	-1120
Mar-19	32000	0	3840	0	35840	33000	0	3960	0	36960	-1000	0	-120	0	-1120
Apr-19	32000	0	3840	0	35840	33000	0	3960	0	36960	-1000	0	-120	0	-1120
May-19	32000	0	3840	0	35840	33000	0	3960	0	36960	-1000	0	-120	0	-1120
Jun-19	32000	0	3840	0	35840	33000	0	3960	0	36960	-1000	0	-120	0	-1120
	192000	0	23040	0	215040	198000	0	23760	0	221760	-6000	0	-720	0	-6720

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Due and Drawn Statement in r/o Sh. Ajay Rawal, Dy. Secy															
PERIOD	DUE					DRAWN					DIFFERENCE		Annexure-I		
	BP	GP	DA	HRA	TOTAL	BP	GP	DA	HRA	TOTAL	BP	GP	DA	HRA	TOTAL
Jun-08	18290	5400	2843	0	26533	18290	5400	2843	0	26533	0	0	0	0	0
Jul-08	19000	5400	3904	0	28304	19010	5400	3906	0	28316	0	0	0	0	0
Aug-08	19000	5400	3904	0	28304	19010	5400	3906	0	28316	-10	0	-2	0	-12
Sep-08	19000	5400	3904	0	28304	19010	5400	3906	0	28316	-10	0	-2	0	-12
Oct-08	19000	5400	3904	0	28304	19010	5400	3906	0	28316	-10	0	-2	0	-12
Nov-08	19000	5400	3904	0	28304	19010	5400	3906	0	28316	-10	0	-2	0	-12
Dec-08	19000	5400	3904	0	28304	19010	5400	3906	0	28316	-10	0	-2	0	-12
Jan-09	19000	5400	3904	0	28304	19010	5400	3906	0	28316	-10	0	-2	0	-12
Feb-09	19000	5400	5368	7320	37088	19010	5400	5370	7323	37103	-10	0	-2	0	-12
Mar-09	19000	5400	5368	7320	37088	19010	5400	5370	7323	37103	-10	0	-2	0	-12
Apr-09	19000	5400	5368	7320	37088	19010	5400	5370	7323	37103	-10	0	-2	0	-12
May-09	19000	5400	5368	7320	37088	19010	5400	5370	7323	37103	-10	0	-2	0	-12
Jun-09	19000	5400	5368	7320	37088	19010	5400	5370	7323	37103	-10	0	-2	0	-12
Jul-09	19740	5400	6788	7542	39470	19750	5400	6791	7545	39486	-10	0	-2	0	-12
Aug-09	19740	5400	6788	7542	39470	19750	5400	6791	7545	39486	-10	0	-3	0	-16
Sep-09	19740	5400	6788	7542	39470	19750	5400	6791	7545	39486	-10	0	-3	0	-16
Oct-09	19740	5400	6788	7542	39470	19750	5400	6791	7545	39486	-10	0	-3	0	-16
Nov-09	19740	5400	6788	7542	39470	19750	5400	6791	7545	39486	-10	0	-3	0	-16
Dec-09	19740	5400	6788	7542	39470	19750	5400	6791	7545	39486	-10	0	-3	0	-16
Jan-10	19740	5400	8799	7542	41481	19750	5400	8803	7545	41498	-10	0	-3	0	-16
Feb-10	19740	5400	8799	7542	41481	19750	5400	8803	7545	41498	-10	0	-3	0	-16
Mar-10	19740	5400	8799	7542	41481	19750	5400	8803	7545	41498	-10	0	-3	0	-16
Apr-10	19740	5400	8799	7542	41481	19750	5400	8803	7545	41498	-10	0	-3	0	-16
May-10	19740	5400	8799	7542	41481	19750	5400	8803	7545	41498	-10	0	-3	0	-16
Jun-10	19740	5400	8799	7542	41481	19750	5400	8803	7545	41498	-10	0	-3	0	-16

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Jul-10	21280	5400	12006	8004	46690	21290	5400	12011	8007	46708	-10	0	-5	-3	-18
Aug-10	21280	5400	12006	8004	46690	21290	5400	12011	8007	46708	-10	0	-5	-3	-18
Sep-10	21280	5400	12006	8004	46690	21290	5400	12011	8007	46708	-10	0	-5	-3	-18
Oct-10	21280	5400	12006	8004	46690	21290	5400	12011	8007	46708	-10	0	-5	-3	-18
Nov-10	21280	5400	12006	8004	46690	21290	5400	12011	8007	46708	-10	0	-5	-3	-18
Dec-10	21280	5400	12006	8004	46690	21290	5400	12011	8007	46708	-10	0	-5	-3	-18
Jan-11	21280	5400	13607	8004	48291	21290	5400	13612	8007	48309	-10	0	-5	-3	-18
Feb-11	21280	5400	13607	8004	48291	21290	5400	13612	8007	48309	-10	0	-5	-3	-18
Mar-11	21280	5400	13607	8004	48291	21290	5400	13612	8007	48309	-10	0	-5	-3	-18
Apr-11	21280	5400	13607	8004	48291	21290	5400	13612	8007	48309	-10	0	-5	-3	-18
May-11	21280	5400	13607	8004	48291	21290	5400	13612	8007	48309	-10	0	-5	-3	-18
Jun-11	21280	5400	13607	8004	48291	21290	5400	13612	8007	48309	-10	0	-5	-3	-18
Jul-11	22080	5400	15938	8244	51662	22090	5400	15944	8247	51681	-10	0	-6	-3	-19
01-08-2011 to 13-08-2011	9259	2265	6684	3457	21665	9264	2265	6687	3459	21675	-5	0	-3	-2	-10
14-08-2011 to 31-08-2011	13302	3832	9938	5140	32212	13308	3832	9941	5142	32223	-6	0	-3	-2	-11
Sep-11	22910	6600	17116	8853	55479	22920	6600	17122	8856	55498	-10	0	-6	-3	-19
Oct-11	22910	6600	17116	8853	55479	22920	6600	17122	8856	55498	-10	0	-6	-3	-19
Nov-11	22910	6600	17116	8853	55479	22920	6600	17122	8856	55498	-10	0	-6	-3	-19
Dec-11	22910	6600	17116	8853	55479	22920	6600	17122	8856	55498	-10	0	-6	-3	-19
Jan-12	22910	6600	19182	8853	57545	22920	6600	19188	8856	57564	-10	0	-6	-3	-19
Feb-12	22910	6600	19182	8853	57545	22920	6600	19188	8856	57564	-10	0	-6	-3	-19
Mar-12	22910	6600	19182	8853	57545	22920	6600	19188	8856	57564	-10	0	-6	-3	-19
Apr-12	22910	6600	19182	8853	57545	22920	6600	19188	8856	57564	-10	0	-6	-3	-19
May-12	22910	6600	19182	8853	57545	22920	6600	19188	8856	57564	-10	0	-6	-3	-19
Jun-12	22910	6600	19182	8853	57545	22920	6600	19188	8856	57564	-10	0	-6	-3	-19
Jul-12	23800	6600	21888	9120	61408	23810	6600	21895	9123	61428	-10	0	-7	-3	-20

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Aug-12	23800	6600	21888	9120	61408	23810	6600	21895	9123	61428	-10	0	-7	-3	-20
Sep-12	23800	6600	21888	9120	61408	23810	6600	21895	9123	61428	-10	0	-7	-3	-20
Oct-12	23800	6600	21888	9120	61408	23810	6600	21895	9123	61428	-10	0	-7	-3	-20
Nov-12	23800	6600	21888	9120	61408	23810	6600	21895	9123	61428	-10	0	-7	-3	-20
Dec-12	23800	6600	21888	9120	61408	23810	6600	21895	9123	61428	-10	0	-7	-3	-20
Jan-13	23800	6600	21888	9120	61408	23810	6600	21895	9123	61428	-10	0	-7	-3	-20
Feb-13	23800	6600	21888	9120	61408	23810	6600	21895	9123	61428	-10	0	-7	-3	-20
Mar-13	23800	6600	21888	9120	61408	23810	6600	21895	9123	61428	-10	0	-7	-3	-20
Apr-13	23800	6600	21888	9120	61408	23810	6600	21895	9123	61428	-10	0	-7	-3	-20
May-13	23800	6600	21888	9120	61408	23810	6600	21895	9123	61428	-10	0	-7	-3	-20
Jun-13	23800	6600	21888	9120	61408	23810	6600	21895	9123	61428	-10	0	-7	-3	-20
Jul-13	24720	6600	28188	9396	68904	24730	6600	28197	9399	68926	-10	0	-8	-3	-21
Aug-13	24720	6600	28188	9396	68904	24730	6600	28197	9399	68926	-10	0	-9	-3	-22
Sep-13	24720	6600	28188	9396	68904	24730	6600	28197	9399	68926	-10	0	-9	-3	-22
Oct-13	24720	6600	28188	9396	68904	24730	6600	28197	9399	68926	-10	0	-9	-3	-22
Nov-13	24720	6600	28188	9396	68904	24730	6600	28197	9399	68926	-10	0	-9	-3	-22
Dec-13	24720	6600	28188	9396	68904	24730	6600	28197	9399	68926	-10	0	-9	-3	-22
Jan-14	24720	6600	28188	9396	68904	24730	6600	28197	9399	68926	-10	0	-9	-3	-22
Feb-14	24720	6600	28188	9396	68904	24730	6600	28197	9399	68926	-10	0	-9	-3	-22
Mar-14	24720	6600	28188	9396	68904	24730	6600	28197	9399	68926	-10	0	-9	-3	-22
Apr-14	24720	6600	28188	9396	68904	24730	6600	28197	9399	68926	-10	0	-9	-3	-22
May-14	24720	6600	28188	9396	68904	24730	6600	28197	9399	68926	-10	0	-9	-3	-22
Jun-14	24720	6600	28188	9396	68904	24730	6600	28197	9399	68926	-10	0	-9	-3	-22
Jul-14	25660	6600	34518	9678	76456	25670	6600	34529	9681	76480	-10	0	-10	-3	-23
Aug-14	25660	6600	34518	9678	76456	25670	6600	34529	9681	76480	-10	0	-10	-3	-23
Sep-14	25660	6600	34518	9678	76456	25670	6600	34529	9681	76480	-10	0	-10	-3	-23
Oct-14	25660	6600	34518	9678	76456	25670	6600	34529	9681	76480	-10	0	-10	-3	-23
Nov-14	25660	6600	34518	9678	76456	25670	6600	34529	9681	76480	-10	0	-10	-3	-23
Dec-14	25660	6600	34518	9678	76456	25670	6600	34529	9681	76480	-10	0	-10	-3	-23
Jan-15	25660	6600	34518	9678	76456	25670	6600	34529	9681	76480	-10	0	-10	-3	-23
Feb-15	25660	6600	34518	9678	76456	25670	6600	34529	9681	76480	-10	0	-10	-3	-23

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Mar-15	25660	6600	36454	9678	78392	25670	6600	36465	9681	78416	-10	0	-11	-3	-24		
Apr-15	25660	6600	36454	9678	78392	25670	6600	36465	9681	78416	-10	0	-11	-3	-24		
May-15	25660	6600	36454	9678	78392	25670	6600	36465	9681	78416	-10	0	-11	-3	-24		
Jun-15	25660	6600	36454	9678	78392	25670	6600	36465	9681	78416	-10	0	-11	-3	-24		
Jul-15	26630	6600	39544	9969	82743	26640	6600	39556	9972	82768	-10	0	-12	-3	-25		
Aug-15	26630	6600	39544	9969	82743	26640	6600	39556	9972	82768	-10	0	-12	-3	-25		
Sep-15	26630	6600	39544	9969	82743	26640	6600	39556	9972	82768	-10	0	-12	-3	-25		
Oct-15	26630	6600	39544	9969	82743	26640	6600	39556	9972	82768	-10	0	-12	-3	-25		
Nov-15	26630	6600	39544	9969	82743	26640	6600	39556	9972	82768	-10	0	-12	-3	-25		
Dec-15	26630	6600	39544	9969	82743	26640	6600	39556	9972	82768	-10	0	-12	-3	-25		
Jan-16	85800	0	0	0	85800	85800		0	0	85800	0	0	0	0	0		
	2148011	554497	1819183	733985	5255676	0	2148912	554497	1819789	734238	5257436	0	-901	0	-606	-253	-1760

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PART-II

Current Audit Report (2019-21)

Para No. 1 Recovery of Licence Fee of Rs. 4800/-
(Ref. audit memo No. 07 dated 01.10.2021)

Vide order No. F.4(1)/Misc./PWD&H/A-II/2004/P.F./2388-2400 Dated 15.02.2018 & Corrigendum No. F.4(1)/Misc./PWD&H/A-II/2004/P.F./10039-51 Dated 16.07.2018 issued by Dy. Secretary, PWD, Govt. of NCT of Delhi, the rates of licence fee has been revised w.e.f. 01.07.2017.

During the course of audit of Delhi Legislative Assembly Secretariat, Old Secretariat, Delhi-110054, for the audit period 2019-21, it has been observed that the Licence fee of following staff members have not been deducted at the revised rate as per detail given hereunder:-

S. No	Name & Desgn.	Residential Address	Period	License Fee			No. of month	Amount recoverable (Rs.)
				Due	Deducted	Diff.		
1	Sh. Virender Kumar Sharma, Sr. Personal Assistant	Type III, Qtr. No. 760-C, Delhi Govt. Quarter, Timarpur, Delhi	07/2017 to 06/2020	470	370	100	36	3600/-
	Sh. Jyoti Prakash, Assistant/HC	Type-III, Qtr. No. 1627, Delhi Govt. Quarter, Gulabi Bagh	07/2017 to 06/2020	470	450	20	36	720/-
			07/2020 to 09/2020	560	450	110	03	330/-
3	Sh. Amar Singh, Sr. Asstt.	Type II, Z-Block, Timarpur, Delhi	07/2020	370	310	60	01	60/-
4	Ms. Hemlata, Jr. Asstt.	Type-2, Sector-4, Qtr. No. 405, Timarpur, Delhi	07/2020	370	310	60	01	60/-
5	Ms. Raj Kumari, Farash	Type-I, Sector-4, Qtr. No. 9, Timarpur,	07/2020	180	150	30	01	30/-
Total								4800/-

Partly settled in view of reply submitted & recovery of Rs. 3600/- made vide order No. 24 at 12/10/21

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Necessary steps should be taken to recover the Licence Fee to Rs. 4800/- from the above mentioned staff, after due verification of fact & figure, under intimation to audit. Other similar type of cases may also be reviewed under intimation to audit.

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Para No. 2 Overpayment of Salary of Rs. 19081/- in respect of CCL beyond 365 days

(Ref. Audit memo No. 10 dated 05.10.2021)

Vide OM No. 11020/01/2017-Estt(L), dated 30.08.2019 issued by Govt. of India, Ministry of Personnel PG & Pension, Department of Personnel & Training has amended in the CCS (Leave) Rules, 1972 consequent upon the implementation of the recommendation of 7th CPC. With the amendment of Rule 43-C relating to Child care Leave (CCL), following changes have been made:-

- CCL may be granted at 100% of the leave salary for the first 365 days and 80% of the leave salary for the next 365 days.
- CCL may be extended to single male parents who may include unmarried or widower or divorcee employees.
- For single female Government servants, the CCL may be granted for six spell in a calendar year. However, for other eligible Government servants it will continue to be granted for a maximum of 3 spells in a calendar year.

The amendments made in the CCS (Leave) Rules, 1972 vide Notification dated 11.12.2018 have come into force w.e.f. 14.12.18

During the test check of the records of CCL and scrutiny of Pay Bill Registers for the period 2019-21, it has been found that the following staff is on CCL but 100% of the leave salary was paid to them for the entire CCL period, CCL should be granted at 100% of Salary for first 365 days and 80% of salary for next 365 days. The school has paid 100% of the salary for next 365 days, which was not admissible as per detail below:-

S. No	Name & Designation	CCL balance as on 14.12.18	Period of CCL w.e.f. 14.12.18	No. of days CCL taken after 14.12.18 and above than 365	Basic	DA	Total (BP+DA)	Recovery @ 20% of (BP +DA)	Amount to be recovered
1	Smt. Annpurna Dwivedi Sr.Asstt.	364 (w.e.f 27.03.19)	27.03.19 to 18.04.19= (23 days)	23 days	37600	37600@ 12%= 4512	42112/-	42112/- *20%= 8422/-	(8422*5/31) + (8422*18/30) = (1358/- +5053/- = 6411/-
		341	09.12.19 to 27.12.19	19 days	38700	38700@ 17%= 6579	45279/-	45279/- *20%= 9056/-	(9056*19/31) = 5550/-

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322	09.03.20 to 20.03.20	12 days	38700	38700@ 17%= 6579	45279/-	45279/- *20%= 9056/-	(9056*12/31) = 3506/-
310	15.03.21 to 26.03.21	12 days	39900	39900@ 17%= 6783	46683/-	46683/- *20%= 9337/-	(9337*12/31)= 3614/-
Total							19081/-

Necessary steps should be taken to recover the Overpayment of Salary of amounting to Rs. 19081/- from the above staff after due verification, under intimation to audit. Other similar type of cases may also be reviewed under intimation to audit.

Para No. 3 Overpayment of Transport Allowances amounting to Rs. 1580/- during the Leave for full calendar month
(Ref. audit memo No. 11 dated 05.10.2021)

During the test check of the information provided and scrutiny of Pay Bill Registers for the period 2019-21 & Service Books, it has been found that the following staff is on Leave for full calendar month but, Transport Allowance was paid to them during, which was not admissible as per detail below:-

Settled in view of dipthi reph & return of Rs. 1580/- by P.B. No. 3 dt 24/5/22
01/12/21

S. No.	Name & Designation	Leave Period	Leave full calendar month	Transport Allowance paid	Overpayment of Transport Allowances to be recovered
1	Ms. Nisha Khatri, Jr. Asstt.	(01.09.19 to 27.02.20)	September 19 to Jan. 2020	1580/- (Sept.2019)	1580/- (Sept. 2019)
Total					1580/-

Necessary steps should be taken to recover the over payment of Transport Allowance amounting to Rs.1580/- for the month of September,2019 paid to the official after due verification, under intimation to audit.

Para No.4:- Overpayment made due to incorrect pay fixation amounting to Rs. 1938/-

(Ref. Audit Memo No.12 dated 06.10.2021)

During the test check of Service Book of following staff, it has been observed that excess of Rs. 10/- has been granted to official at the time of grant of increment under revised pay Rules, 2008. As per OM No. F.No1/1/2008-IC, Ministry of Finance, Govt. of India, the case of calculation of increment under the revised pay structure, paisa should be ignored, but any amount of a rupee should be rounded off to the next multiple of 10. Details of the case are as under:-

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1. Sh., Pankaj Kumar, Driver

Date	Pay admissible as per audit	Pay granted by the Department
01.01.2006	7070+1900	7070+1900
01.07.2006	7340+1900	7340+1900
25.07.2006(Promoted as Driver Gr. II In GP 2400/-)	7620+2400	7620+2400
01.07.2007	7920+2400	7930+2400
01.07.2008	8230+2400	8240+2400
01.07.2009	8550+2400	8560+2400
01.07.2010	8880+2400	8890+2400
01.07.2011	9220+2400	9230+2400
01.07.2012	9570+2400	9580+2400
25.07.2012(Promoted as Drive Gr. I in GP 2800/-)	9930+2800	9940+2800
01.07.2013	10320+2800/-	10330+2800
01.07.2014	10720+2800	10730+2800
01.07.2015	11130+2800	11140+2800
01.01.2016	35900	35900

Necessary steps should be taken to recover the Overpayment of Salary of amounting to Rs. 1938/- from the above staff after due verification, under intimation to audit. Other-similar type of cases may also be reviewed under intimation to audit.

Para No. 5 Non-adjustment of outstanding AC bills (Ref. audit memo No.16 dated 07.10..2021)

According to Receipts & Payments Rule 118 money drawn on behalf of Abstract Contingent bills (AC Bills) for payment of advance should be adjusted within a period of one month from the date of its drawl by submission of detailed bill.

During the course of scrutiny of the records provided to audit party. It has been observed that the following advances are outstanding for adjustment. The details are as under:-

S.No.	Bill No.	Date	Purpose	Amount
1	372	15.09.06	M/s Ablaze Infosys ✓	27400
2	467	23.10.06	M/s NICS I ✓	17600
3	492	25.10.07	M/s NICS I ✓	220912
4	726	05.02.08	M/s NICS I ✓	75812
5	499	15.02.21.	Purchase of Postal Stamps (-)	20000
6	569	16.03.21.	Webcasting Services in Vidhan Sabha ✓	80000
Total				441924

Partially settled in view of reply of dpt. ADG 678 dt 20/12/22
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Necessary step should be taken for non adjustment of outstanding AC bills, under intimation to Audit. The same observation was made during the audit period 2006-08.

Para No. 6 Non production of records
(Ref. audit memo No. 1 dated 03.02.21)

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The following records/information not produced to audit.

1. TR-V Stock
2. Property Registers
3. List of unserviceable items/Condemnation files
4. Tuition Fees Register



(Davinder Kumar)
Inspecting Audit Officer
Audit Party No.X

Test Audit Notes

TAN 1 Improper maintenance of Pay Bill Registers (Ref. audit memo No 9 dated 04.10.2021)

During the test check of pay bill registers for the audit period 2019-21, the following shortcomings have been noticed:-

1. Page counting certificate has not been recorded in the first page of PBRs of 2020-21.
2. At the close of every financial year horizontal and vertical totals should be squared up. But on scrutiny of PBR it was noticed that same were not done. Horizontal and vertical totals should be worked out and shown to next audit.
3. Upper Columns i.e. Govt. Accommodation detail, DNI, Service Verification, DOB, DOJ etc. have not been filled in most cases.
4. A number of cutting/overwriting and use of fluid in the PBRs have not been authenticated by the DDO.
5. Past information from the LPCs of the employees who have been transferred to this office were not noted in the PBR, which is irregular.
6. Monthly entries of Pay and Allowances entered in the PBRs have not been signed by the DDO.
7. Alphabetical index has not been maintained in the PRBs.
8. Non Maintenance of Separate P.B.R. in respect of officials joining on or after 01/01/2004. (Under New Pension Scheme).

Necessary steps should be taken to update the PBRs under intimation to audit.



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TAN 2 Shortcomings in maintenance of Service Books
(Ref. audit memo No. 13 dated 06.10.2021)

During the scrutiny of Service Books & Leave Accounts, the following discrepancies have been noticed:-

(A) Photo of the employee should be pasted at first page of the Service Book and duly attested. However, the same has not been found attested in the service books of following staff:-

1. Ms. Nisha Kumari, LDC
2. Sh. Sunny Luhach, LDC
3. Smt. Anju Rani, LDC
4. Sh. Sadanand Sah, Admn. Officer (Vol. II)
5. Sh. Krishan Gopal, Gr. II/HC
6. Ms. Annpurna Dwivedi, Sr. Asstt.
7. Ms. Raj Kumari, Farash
8. Sh. Rajender Kumar, Farash
9. Sh. Chander Sain, Driver

(B) The first page of the service book is to be attested. However, in most of the cases, the first page of the service book of officers/officials has not been found attested.

1. Sh. Sadanand Sah, Admn. Officer (Vol. II)

(C) The first page of the Service Book is to be filled up. However, the same has not been found filled up.

1. Sh. Krishan Gopal, Gr. II/HC (Vol. II)

(D) Photo of the employee should be pasted at first page of the Service Book. However, the same has not been found pasted in the Service Books of the following staff:-

1. Sh. Sadanand Sah, Admn. Officer (Vol. I)

(E) Entry of Aadhar Number has not been made in the service book of staff as per instruction circulated by the Pr. Secretary (Finance) Finance Deptt. GNCT of Delhi. Vide No. F3 (03) / 2015/T-1/Pr.AO/ 2025-26 dated 10.09.2015. It has further been advised that detail of Aadhar Number of employee in pension papers of the employees who are going to retire should invariably be made so as to enable the PAO to mention the details of Aadhar Number in pension payment orders.



(F) Discrepancies in maintenance of Leave Account:- The following discrepancies have been noticed in the leave account :-

- (i) There are a number of cutting, overwriting in the leave account register which has not been attested by the Competent Authority.

(E) Verification and communication of qualifying service after 18 years of service:-

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 or 5 years before the date of retirement whichever is earlier and a certificate be issued in the prescribed form no. 24 to the official concerned. The said certificate has not been found pasted in the Service Book of Officers/officials after verification of service from the concerned PAO.

(F) Annual Service Verification:- The service should be verified & entry should be made annually. However, the same has not been updated/recorded in the service books of following staff:-

- (i) Ms. Annpurna Dwivedi, Sr. Asstt (upto 30.06.17)
(ii) Ms. Raj Kumari, Farash upto (30.06.18)
(iii) Sh. Rajender Kumar, Farash upto (30.06.18)
(iv) Sh. Chander Sain, Driver upto (30.06.18)

Necessary steps should be taken for proper maintenance of Service Books, under intimation to audit. Other similar type of cases may also be taken into account for similar action.

TAN 3 Improper Maintenance of Cash Book
(Ref. No. audit memo No. 15 dated 07.10.2021)

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

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



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

During the test audit of Cash book of Delhi Legislative Assembly Secretariat (Vidhan Sabha), for the audit period from 01.04.2019 to 31.03.2021 the following discrepancies have been noticed:-

1. Upper Columns have not been filled in most cases.
2. A number of cutting/overwriting have been made in the cash book without attestation/authentication by the DDO.
3. Detail of closing balance has also not been recorded after ending of each month in the cash book.

Necessary steps should be taken to rectify the above observations under intimation to audit.

TAN 4 Improper maintenance of various Stock Registers
(Ref. audit memo No. 18 dated 08.10.2021)

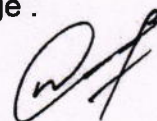
(I) Physical Verification of Non-Consumable and Consumable Stock.



Rule 213(1) and 213(2) of GFR 2017 stipulates that physical verification of Fixed Assets (Non-Consumable items) and consumable goods & material should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register.

On scrutiny of the Stock registers of 2019-21 of the Delhi Legislative Assembly Secretariat (Vidhan Sabha) produced to Audit Party, it has been observed that no physical verification of Consumable and Non-Consumable items were undertaken annually by the Delhi Legislative Assembly Secretariat (Delhi Vidhan Sabha):-

(II) The following discrepancies have also been noticed:-

- (a) Consumable Stock Register such as Stationery has not been maintained as per GFR Form 23 - GFR 211(ii) (b) .
- (b) The Issue Voucher No. has not been mentioned in the Consumable Stock Register of Stationery .
- (c) The Closing Balance of items have also not been ascertained/mentioned in the Balance column of Consumable Register after issuance of items to concerned branch incharge/officer incharge .



- 24/c  
- (d) A number of cutting/overwriting made in the stock register has not been authenticated by the store officer/incharge.
 - (e) Signature of recipient has not been taken on a number of occasions.
 - (f) In so many cases the indenting officer name and designation are not available on the indent.

Necessary step should be taken for proper maintenance of all the Stock Records and conducting annual physical verification of consumable/non consumable store, under intimation to audit. .


TAN 5 Irregularities in maintenance of Library Books
(Ref. audit memo No. 17 dated 08.10.2021)

Physical Verification of Library Books:-

Rule 215 of GFR 2017 stipulates that complete physical verification of books should be done every year in case of libraries having not more than twenty thousand volumes. For Libraries having more than twenty thousand volumes and upto fifty thousand volumes, such verification should be done at least once in three years. Sample physical verification at interval of not more than three years should be done in case of libraries having more than fifty thousand volumes. In case such verification reveals unusual or unreasonable shortage, complete verification shall be done.

On scrutiny of the Library records provide to Audit Party, it has been observed that no physical verification of Library Books were undertaken. As per the above Rule 215 of GFR 2017 verification should be done at least once in three years by Delhi Legislative Assembly Secretariat(Vidhan Sabha) as the Libraries having more than 20000 volumes.

Necessary steps should be taken up for Physical Verification of Library Books as per GFR 215..



(Davinder Kumar)
Inspecting Audit Officer
Audit Party No.X

23/C

PART-II

Current Old Audit Report

22/10

CURRENT AUDIT REPORT 2021-22

Para NO. 1

P-262-299

(Observation Memo NO.12 Dated :- 30.11.2022)

Subject :- Recovery of Rs. 169358/- on account of wrong pay fixation ↗

As per the Rule No.13 of CCS(Revised Pay) Rules 2008, "In the case of calculation of increments under the revised pay structure, paise should be ignored, but any amount of a rupee or more should be rounded off to next multiple of 10.

Further, the clarification at point 4 of M/o Finance, GOI, OM No. 1/1/2008-IC dated 29.01.09, reads as - " In the case of calculation of increments under the revised pay structure, paise should be ignored, but any amount of a rupee or more should be rounded off to the next multiple of 10.

During test check of service books provided, it is observed that above observations have not been followed as per detail given below and pay needs to be refixed as under :-

1. Smt. Annpurna Dwivedi, A.S.O./ Gr II

Period	Pay fixed by Deptt	Pay fixed by audit	Remark
Pay as 01.01.2006	3425*1.86= 6380+1900	6370+1900	3425*1.86=6370.50, paise to be ignored, thus fixing the pay at Rs 6370/-
01.07.2006	6630+1900	6620+1900	
01.07.2007	6890+1900	6880+1900	
01.07.2008	7160+1900	7150+1900	
01.07.2009	7440+1900	7430+1900	
01.07.2010	7720+1900	7710+1900	
01.08.2010 to 20.12.2010	8010+2000	8000+2000	1st MACP granted in the pay scale of 5200-20200+Rs. 2000 GP w.e.f. 01.08.2010. One notional increment given
21.12.2010 to 30.06.2011	10+2400	8000+2400	Promoted to the post of UDC w.e.f. 21.12.2010 in the pay scale of 5200-20200+Rs. 2400 GP
1.7.2011	8330+2400	8320+2400	
1.7.2012	8660+2400	8650+2400	
1.7.2013	9000+2400	8990+2400	
1.7.2014	9350+2400	9340+2400	
1.7.2015	9710+2400	9700+2400	
01.01.2016	12110*2.57 =31122.7 31400 (Cell 8 of Level 4)	12100*2.57 =31097 31400 (Cell 8 of Level 4)	Pay fixed as per the recommendations of the 7 th CPC
			Amount of recovery: Rs. 2092/-

H. C.

2. Shri Johnson MATHEW, Staff Car Driver

21C

Period	Pay fixed by Deptt	Pay fixed by audit	Remark
Pay as on 01.01.2006	4100*1.86= 7630+2400	4100*1.86= 7630+2400	
01.07.2006	7940+2400	7930+2400	3% of 10030 (7630+2400)=300.90 7630+300.90=7930.90, paisa to be ignored, thus fixing the pay at Rs 7930/-
01.07.2007	8260+2400	8240+2400	3% of 10330 (7930+2400)=309.90 7930+309.90=8239.90, paisa to be ignored, thus fixing the pay at Rs 8240/-
01.07.2008	8580+2400	8560+2400	
01.07.2009	8910+2400	8890+2400	
01.07.2010	9250+2400	9230+2400	
07.09.2010	9600+2800	9580+2800	Grant of IInd MACP w.e.f . 07.09.2010 in the pay scale of Rs. 5200-20200+ Rs. 2800 Grade Pay . Pay fixed after granting one additional increment.
01.07.2011	9980+2800	9960+2800	
01.07.2012	10370+2800	10350+2800	
01.07.2013	10770+2800	10750+2800	
01.07.2014	11180+2800	11160+2800	
01.07.2015	11600+2800	11580+2800	
01.01.2016	14400*2.57=37008 38100 (Level 5 Cell 10)	14380*2.57=36957 37000 (Level 5 Cell 09)	Pay fixed as per the recommendations of the 7 th CPC
1.7.2016	39200	38100	
01.07.2017	40400	39200	
01.07.2018	41600	40400	
01.07.2019	42800	41600	
01.07.2020	44100	42800	
07.09.2020 to 30.6.2021	44900 (Level 6 Cell 9)	43600 (Level 6 Cell 8)	Grant of IIIrd MACP in the Higher Scale of Level 6 (Rs. 35400-112400)
01.07.2021 One notional increment in old scale One annual Increment Pay fixed in	45400 46800 47600	44100 45400 46200	Pay fixed w.e.f. the date of annual increment granted in old scale as per the option
01.01.2022	49000	47600	Amount of Total recovery: Rs. 167266/-

The excess paid has been calculated on the basis of above pay fixation and is enclosed as annexure to the memo.

HCO/DDO may take necessary action to recover an amount of Rs. 169358/- (Rs. 2092/- + Rs. 167266/-) from the concerned employees after due verification of facts & figure. Similar cases may also be reviewed under intimation to audit.

(Handwritten signatures)

2016

Due Drawn statement in r/o Smt. Anupurna Dwivedi, ASO

Period	Anupurna Dwivedi, ASO				Due				Drawn				Balance			
	B Pay	D P/G Pay	DA	Total	HRRA	TA	Total	B Pay	D P/G Pay	DA	Total	G Pay	DA	HRRA	TA	Total
Jan-06	6370	1900	0	8270	6380	1900	0	8280	0	0	0	-10	0	0	0	-10
Feb-06	6370	1900	0	8270	6380	1900	0	8280	0	0	0	-10	0	0	0	-10
Mar-06	6370	1900	0	8270	6380	1900	0	8280	0	0	0	-10	0	0	0	-10
Apr-06	6370	1900	0	8270	6380	1900	0	8280	0	0	0	-10	0	0	0	-10
May-06	6370	1900	0	8270	6380	1900	0	8280	0	0	0	-10	0	0	0	-10
Jun-06	6370	1900	0	8270	6380	1900	0	8280	0	0	0	-10	0	0	0	-10
Jul-06	6620	1900	170	8690	6630	1900	171	8701	0	0	0	-10	0	-1	0	-11
Aug-06	6620	1900	170	8690	6630	1900	171	8701	0	0	0	-10	0	-1	0	-11
Sep-06	6620	1900	170	8690	6630	1900	171	8701	0	0	0	-10	0	-1	0	-11
Oct-06	6620	1900	170	8690	6630	1900	171	8701	0	0	0	-10	0	-1	0	-11
Nov-06	6620	1900	170	8690	6630	1900	171	8701	0	0	0	-10	0	-1	0	-11
Dec-06	6620	1900	170	8690	6630	1900	171	8701	0	0	0	-10	0	-1	0	-11
Jan-07	6620	1900	511	9031	6630	1900	512	9042	0	0	0	-10	0	-1	0	-11
Feb-07	6620	1900	511	9031	6630	1900	512	9042	0	0	0	-10	0	-1	0	-11
Mar-07	6620	1900	511	9031	6630	1900	512	9042	0	0	0	-10	0	-1	0	-11
Apr-07	6620	1900	511	9031	6630	1900	512	9042	0	0	0	-10	0	-1	0	-11
May-07	6620	1900	511	9031	6630	1900	512	9042	0	0	0	-10	0	-1	0	-11
Jun-07	6620	1900	511	9031	6630	1900	512	9042	0	0	0	-10	0	-1	0	-11
Jul-07	6880	1900	790	9570	6890	1900	791	9581	0	0	0	-10	0	-1	0	-11
Aug-07	6880	1900	790	9570	6890	1900	791	9581	0	0	0	-10	0	-1	0	-11
Sep-07	6880	1900	790	9570	6890	1900	791	9581	0	0	0	-10	0	-1	0	-11
Oct-07	6880	1900	790	9570	6890	1900	791	9581	0	0	0	-10	0	-1	0	-11
Nov-07	6880	1900	790	9570	6890	1900	791	9581	0	0	0	-10	0	-1	0	-11
Dec-07	6880	1900	790	9570	6890	1900	791	9581	0	0	0	-10	0	-1	0	-11
Jan-08	6880	1900	1054	9834	6890	1900	1055	9845	0	0	0	-10	0	-1	0	-11
Feb-08	6880	1900	1054	9834	6890	1900	1055	9845	0	0	0	-10	0	-1	0	-11
Mar-08	6880	1900	1054	9834	6890	1900	1055	9845	0	0	0	-10	0	-1	0	-11
Apr-08	6880	1900	1054	9834	6890	1900	1055	9845	0	0	0	-10	0	-1	0	-11
May-08	6880	1900	1054	9834	6890	1900	1055	9845	0	0	0	-10	0	-1	0	-11
Jun-08	6880	1900	1054	9834	6890	1900	1055	9845	0	0	0	-10	0	-1	0	-11
Jul-08	7150	1900	1448	10498	7160	1900	1450	10510	0	0	0	-10	0	-2	0	-12
Aug-08	7150	1900	1448	10498	7160	1900	1450	10510	0	0	0	-10	0	-2	0	-12
Sep-08	7150	1900	1448	10498	7160	1900	1450	10510	0	0	0	-10	0	-2	0	-12
Oct-08	7150	1900	1448	10498	7160	1900	1450	10510	0	0	0	-10	0	-2	0	-12
Nov-08	7150	1900	1448	10498	7160	1900	1450	10510	0	0	0	-10	0	-2	0	-12
Dec-08	7150	1900	1448	10498	7160	1900	1450	10510	0	0	0	-10	0	-2	0	-12
Jan-09	7150	1900	1991	15708	7160	1900	1993	15723	0	0	0	-10	0	-2	0	-15
Feb-09	7150	1900	1991	15708	7160	1900	1993	15723	0	0	0	-10	0	-2	0	-15
Mar-09	7150	1900	1991	15708	7160	1900	1993	15723	0	0	0	-10	0	-2	0	-15
Apr-09	7150	1900	1991	15708	7160	1900	1993	15723	0	0	0	-10	0	-2	0	-15
May-09	7150	1900	1991	15708	7160	1900	1993	15723	0	0	0	-10	0	-2	0	-15
Jun-09	7150	1900	1991	15708	7160	1900	1993	15723	0	0	0	-10	0	-2	0	-15

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191c

Jul-09	7430	1900	2519	2799	2032	16680	7440	1900	2522	2802	2032	16696	-10	0	-3	-3	0	-16
Aug-09	7430	1900	2519	2799	2032	16680	7440	1900	2522	2802	2032	16696	-10	0	-3	-3	0	-16
Sep-09	7430	1900	2519	2799	2032	16680	7440	1900	2522	2802	2032	16696	-10	0	-3	-3	0	-16
Oct-09	7430	1900	2519	2799	2032	16680	7440	1900	2522	2802	2032	16696	-10	0	-3	-3	0	-16
Nov-09	7430	1900	2519	2799	2032	16680	7440	1900	2522	2802	2032	16696	-10	0	-3	-3	0	-16
Dec-09	7430	1900	2519	2799	2032	16680	7440	1900	2522	2802	2032	16696	-10	0	-3	-3	0	-16
Jan-10	7430	1900	3266	2799	2160	17555	7440	1900	3269	2802	2160	17571	-10	0	-3	-3	0	-16
Feb-10	7430	1900	3266	2799	2160	17555	7440	1900	3269	2802	2160	17571	-10	0	-3	-3	0	-16
Mar-10	7430	1900	3266	2799	2160	17555	7440	1900	3269	2802	2160	17571	-10	0	-3	-3	0	-16
Apr-10	7430	1900	3266	2799	2160	17555	7440	1900	3269	2802	2160	17571	-10	0	-3	-3	0	-16
May-10	7430	1900	3266	2799	2160	17555	7440	1900	3269	2802	2160	17571	-10	0	-3	-3	0	-16
Jun-10	7430	1900	3266	2799	2160	17555	7440	1900	3269	2802	2160	17571	-10	0	-3	-3	0	-16
Jul-10	7710	1900	4325	2883	2320	19138	7720	1900	4329	2886	2320	19155	-10	0	-4	-3	0	-17
Aug-10	8000	2000	4500	3000	2320	19820	8010	2000	4505	3003	2320	19838	-10	0	-5	-3	0	-18
Sep-10	8000	2000	4500	3000	2320	19820	8010	2000	4505	3003	2320	19838	-10	0	-5	-3	0	-18
Oct-10	8000	2000	4500	3000	2320	19820	8010	2000	4505	3003	2320	19838	-10	0	-5	-3	0	-18
Nov-10	8000	2000	4500	3000	2320	19820	8010	2000	4505	3003	2320	19838	-10	0	-5	-3	0	-18
11.12.10 to 20.12.2010	5161	1290	2903	1935	2320	13610	5168	1290	2906	1937	2320	13621	-6.5	0	-3	-1.9	0	-11
21.12.2010 to 31.12.2010	2839	852	1661	1107	2320	8778	2842	852	1662	1108	2320	8784	-4	0	-1	-1.1	0	-6
Jan-11	8000	2400	5304	3120	2416	21240	8010	2400	5309	3123	2416	21258	-10	0	-5	-3	0	-18
Feb-11	8000	2400	5304	3120	2416	21240	8010	2400	5309	3123	2416	21258	-10	0	-5	-3	0	-18
Mar-11	8000	2400	5304	3120	2416	21240	8010	2400	5309	3123	2416	21258	-10	0	-5	-3	0	-18
Apr-11	8000	2400	5304	3120	2416	21240	8010	2400	5309	3123	2416	21258	-10	0	-5	-3	0	-18
May-11	8000	2400	5304	3120	2416	21240	8010	2400	5309	3123	2416	21258	-10	0	-5	-3	0	-18
Jun-11	8000	2400	5304	3120	2416	21240	8010	2400	5309	3123	2416	21258	-10	0	-5	-3	0	-18
Jul-11	8320	2400	6218	3216	2528	22682	8330	2400	6223	3219	2528	22700	-10	0	-5	-3	0	-18
Aug-11	8320	2400	6218	3216	2528	22682	8330	2400	6223	3219	2528	22700	-10	0	-5	-3	0	-18
Sep-11	8320	2400	6218	3216	2528	22682	8330	2400	6223	3219	2528	22700	-10	0	-5	-3	0	-18
Oct-11	8320	2400	6218	3216	2528	22682	8330	2400	6223	3219	2528	22700	-10	0	-5	-3	0	-18
Nov-11	8320	2400	6218	3216	2528	22682	8330	2400	6223	3219	2528	22700	-10	0	-5	-3	0	-18
Dec-11	8320	2400	6218	3216	2528	22682	8330	2400	6223	3219	2528	22700	-10	0	-5	-3	0	-18
Jan-12	8320	2400	6968	3216	2640	23544	8330	2400	6975	3219	2640	23564	-10	0	-7	-3	0	-20
Feb-12	8320	2400	6968	3216	2640	23544	8330	2400	6975	3219	2640	23564	-10	0	-7	-3	0	-20
Mar-12	8320	2400	6968	3216	2640	23544	8330	2400	6975	3219	2640	23564	-10	0	-7	-3	0	-20
Apr-12	8320	2400	6968	3216	2640	23544	8330	2400	6975	3219	2640	23564	-10	0	-7	-3	0	-20
May-12	8320	2400	6968	3216	2640	23544	8330	2400	6975	3219	2640	23564	-10	0	-7	-3	0	-20
Jun-12	8320	2400	6968	3216	2640	23544	8330	2400	6975	3219	2640	23564	-10	0	-7	-3	0	-20
Jul-12	8650	2400	7956	3315	2752	25073	8660	2400	7963	3318	2752	25093	-10	0	-7	-3	0	-20
Aug-12	8650	2400	7956	3315	2752	25073	8660	2400	7963	3318	2752	25093	-10	0	-7	-3	0	-20
Sep-12	8650	2400	7956	3315	2752	25073	8660	2400	7963	3318	2752	25093	-10	0	-7	-3	0	-20
Oct-12	8650	2400	7956	3315	2752	25073	8660	2400	7963	3318	2752	25093	-10	0	-7	-3	0	-20
Nov-12	8650	2400	7956	3315	2752	25073	8660	2400	7963	3318	2752	25093	-10	0	-7	-3	0	-20
Dec-12	8650	2400	7956	3315	2752	25073	8660	2400	7963	3318	2752	25093	-10	0	-7	-3	0	-20
Jan-13	8650	2400	8840	3315	2880	26085	8660	2400	8848	3318	2880	26106	-10	0	-8	-3	0	-21
Feb-13	8650	2400	8840	3315	2880	26085	8660	2400	8848	3318	2880	26106	-10	0	-8	-3	0	-21

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Mar-13	8650	2400	8840	3315	2880	26085	8660	2400	8848	3318	2880	26106	-10	0	-8	-3	0	-21
Apr-13	8650	2400	8840	3315	2880	26085	8660	2400	8848	3318	2880	26106	-10	0	-8	-3	0	-21
May-13	8650	2400	8840	3315	2880	26085	8660	2400	8848	3318	2880	26106	-10	0	-8	-3	0	-21
Jun-13	8650	2400	8840	3315	2880	26085	8660	2400	8848	3318	2880	26106	-10	0	-8	-3	0	-21
Jul-13	8990	2400	10251	3417	3040	28098	9000	2400	10260	3420	3040	28120	-10	0	-9	-3	0	-22
Aug-13	8990	2400	10251	3417	3040	28098	9000	2400	10260	3420	3040	28120	-10	0	-9	-3	0	-22
Sep-13	8990	2400	10251	3417	3040	28098	9000	2400	10260	3420	3040	28120	-10	0	-9	-3	0	-22
Oct-13	8990	2400	10251	3417	3040	28098	9000	2400	10260	3420	3040	28120	-10	0	-9	-3	0	-22
Nov-13	8990	2400	10251	3417	3040	28098	9000	2400	10260	3420	3040	28120	-10	0	-9	-3	0	-22
Dec-13	8990	2400	10251	3417	3040	28098	9000	2400	10260	3420	3040	28120	-10	0	-9	-3	0	-22
Jan-14	8990	2400	11390	3417	3200	29397	9000	2400	11400	3420	3200	29420	-10	0	-10	-3	0	-23
Feb-14	8990	2400	11390	3417	3200	29397	9000	2400	11400	3420	3200	29420	-10	0	-10	-3	0	-23
Mar-14	8990	2400	11390	3417	3200	29397	9000	2400	11400	3420	3200	29420	-10	0	-10	-3	0	-23
Apr-14	8990	2400	11390	3417	3200	29397	9000	2400	11400	3420	3200	29420	-10	0	-10	-3	0	-23
May-14	8990	2400	11390	3417	3200	29397	9000	2400	11400	3420	3200	29420	-10	0	-10	-3	0	-23
Jun-14	8990	2400	11390	3417	3200	29397	9000	2400	11400	3420	3200	29420	-10	0	-10	-3	0	-23
Jul-14	9340	2400	12562	3522	3312	31136	9350	2400	12573	3525	3312	31160	-10	0	-11	-3	0	-24
Aug-14	9340	2400	12562	3522	3312	31136	9350	2400	12573	3525	3312	31160	-10	0	-11	-3	0	-24
Sep-14	9340	2400	12562	3522	3312	31136	9350	2400	12573	3525	3312	31160	-10	0	-11	-3	0	-24
Oct-14	9340	2400	12562	3522	3312	31136	9350	2400	12573	3525	3312	31160	-10	0	-11	-3	0	-24
Nov-14	9340	2400	12562	3522	3312	31136	9350	2400	12573	3525	3312	31160	-10	0	-11	-3	0	-24
Dec-14	9340	2400	12562	3522	3312	31136	9350	2400	12573	3525	3312	31160	-10	0	-11	-3	0	-24
Jan-15	9340	2400	13266	3522	3408	31936	9350	2400	13278	3525	3408	31961	-10	0	-12	-3	0	-25
Feb-15	9340	2400	13266	3522	3408	31936	9350	2400	13278	3525	3408	31961	-10	0	-12	-3	0	-25
Mar-15	9340	2400	13266	3522	3408	31936	9350	2400	13278	3525	3408	31961	-10	0	-12	-3	0	-25
Apr-15	9340	2400	13266	3522	3408	31936	9350	2400	13278	3525	3408	31961	-10	0	-12	-3	0	-25
May-15	9340	2400	13266	3522	3408	31936	9350	2400	13278	3525	3408	31961	-10	0	-12	-3	0	-25
Jun-15	9340	2400	13266	3522	3408	31936	9350	2400	13278	3525	3408	31961	-10	0	-12	-3	0	-25
Jul-15	9700	2400	14399	3630	3504	33633	9710	2400	14411	3633	3504	33658	-10	0	-12	-3	0	-25
Aug-15	9700	2400	14399	3630	3504	33633	9710	2400	14411	3633	3504	33658	-10	0	-12	-3	0	-25
Sep-15	9700	2400	14399	3630	3504	33633	9710	2400	14411	3633	3504	33658	-10	0	-12	-3	0	-25
Oct-15	9700	2400	14399	3630	3504	33633	9710	2400	14411	3633	3504	33658	-10	0	-12	-3	0	-25
Nov-15	9700	2400	14399	3630	3504	33633	9710	2400	14411	3633	3504	33658	-10	0	-12	-3	0	-25
Dec-15	9700	2400	14399	3630	3504	33633	9710	2400	14411	3633	3504	33658	-10	0	-12	-3	0	-25
TOTAL	952690	258642	680307	280804	238608	2411051	953890	258642	680935	281068	238608	2413143	-1200	0	-628	-264	0	-2092

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Due Drawn statement in v/o Johnson Mathew, staff car driver

Period	B.Pay	D P/G. Pa DA	DUE	HRA	Total	B.Pay	D P/G. Pa DA	DUE	HRA	Total	Balance			
											B.Pay	G. Pay	DA	HRA
Jul-06	7930	2400	207	0	10537	7940	2400	207	0	10547	-10	0	0	-10
Aug-06	7930	2400	207	0	10537	7940	2400	207	0	10547	-10	0	0	-10
Sep-06	7930	2400	207	0	10537	7940	2400	207	0	10547	-10	0	0	-10
Oct-06	7930	2400	207	0	10537	7940	2400	207	0	10547	-10	0	0	-10
Nov-06	7930	2400	207	0	10537	7940	2400	207	0	10547	-10	0	0	-10
Dec-06	7930	2400	207	0	10537	7940	2400	207	0	10547	-10	0	0	-10
Jan-07	7930	2400	620	0	10950	7940	2400	620	0	10960	-10	0	0	-10
Feb-07	7930	2400	620	0	10950	7940	2400	620	0	10960	-10	0	0	-10
Mar-07	7930	2400	620	0	10950	7940	2400	620	0	10960	-10	0	0	-10
Apr-07	7930	2400	620	0	10950	7940	2400	620	0	10960	-10	0	0	-10
May-07	7930	2400	620	0	10950	7940	2400	620	0	10960	-10	0	0	-10
Jun-07	7930	2400	620	0	10950	7940	2400	620	0	10960	-10	0	0	-10
Jul-07	8240	2400	958	0	11598	8260	2400	959	0	11619	-20	0	0	-20
Aug-07	8240	2400	958	0	11598	8260	2400	959	0	11619	-20	0	0	-20
Sep-07	8240	2400	958	0	11598	8260	2400	959	0	11619	-20	0	0	-20
Oct-07	8240	2400	958	0	11598	8260	2400	959	0	11619	-20	0	0	-20
Nov-07	8240	2400	958	0	11598	8260	2400	959	0	11619	-20	0	0	-20
Dec-07	8240	2400	958	0	11598	8260	2400	959	0	11619	-20	0	0	-20
Jan-08	8240	2400	1277	0	11917	8260	2400	1279	0	11939	-20	0	0	-20
Feb-08	8240	2400	1277	0	11917	8260	2400	1279	0	11939	-20	0	0	-20
Mar-08	8240	2400	1277	0	11917	8260	2400	1279	0	11939	-20	0	0	-20
Apr-08	8240	2400	1277	0	11917	8260	2400	1279	0	11939	-20	0	0	-20
May-08	8240	2400	1277	0	11917	8260	2400	1279	0	11939	-20	0	0	-20
Jun-08	8240	2400	1277	0	11917	8260	2400	1279	0	11939	-20	0	0	-20
Jul-08	8560	2400	1754	0	12714	8580	2400	1757	0	12737	-20	0	0	-20
Aug-08	8560	2400	1754	0	12714	8580	2400	1757	0	12737	-20	0	0	-20
Sep-08	8560	2400	1754	0	12714	8580	2400	1757	0	12737	-20	0	0	-20
Oct-08	8560	2400	1754	0	12714	8580	2400	1757	0	12737	-20	0	0	-20
Nov-08	8560	2400	1754	0	12714	8580	2400	1757	0	12737	-20	0	0	-20
Dec-08	8560	2400	1754	0	12714	8580	2400	1757	0	12737	-20	0	0	-20
Jan-09	8560	2400	2411	0	16659	8580	2400	2416	0	16690	-20	0	0	-20
Feb-09	8560	2400	2411	0	16659	8580	2400	2416	0	16690	-20	0	0	-20
Mar-09	8560	2400	2411	0	16659	8580	2400	2416	0	16690	-20	0	0	-20
Apr-09	8560	2400	2411	0	16659	8580	2400	2416	0	16690	-20	0	0	-20
May-09	8560	2400	2411	0	16659	8580	2400	2416	0	16690	-20	0	0	-20
Jun-09	8560	2400	2411	0	16659	8580	2400	2416	0	16690	-20	0	0	-20

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Jul-09	8890	2400	3048	3387	17725	8910	2400	3054	3393	17757	-20	0	-6	-6	-32
Aug-09	8890	2400	3048	3387	17725	8910	2400	3054	3393	17757	-20	0	-6	-6	-32
Sep-09	8890	2400	3048	3387	17725	8910	2400	3054	3393	17757	-20	0	-6	-6	-32
Oct-09	8890	2400	3048	3387	17725	8910	2400	3054	3393	17757	-20	0	-6	-6	-32
Nov-09	8890	2400	3048	3387	17725	8910	2400	3054	3393	17757	-20	0	-6	-6	-32
Dec-09	8890	2400	3048	3387	17725	8910	2400	3054	3393	17757	-20	0	-6	-6	-32
Jan-10	8890	2400	3952	3387	18629	8910	2400	3959	3393	18662	-20	0	-7	-6	-33
Feb-10	8890	2400	3952	3387	18629	8910	2400	3959	3393	18662	-20	0	-7	-6	-33
Mar-10	8890	2400	3952	3387	18629	8910	2400	3959	3393	18662	-20	0	-7	-6	-33
Apr-10	8890	2400	3952	3387	18629	8910	2400	3959	3393	18662	-20	0	-7	-6	-33
May-10	8890	2400	3952	3387	18629	8910	2400	3959	3393	18662	-20	0	-7	-6	-33
Jun-10	8890	2400	3952	3387	18629	8910	2400	3959	3393	18662	-20	0	-7	-6	-33
Jul-10	9230	2400	5234	3489	20353	9250	2400	5243	3495	20388	-20	0	-9	-6	-35
Aug-10	9230	2400	5234	3489	20353	9250	2400	5243	3495	20388	-20	0	-9	-6	-35
1.9.20 to 06.09.2010	1846	480	1047	698	4071	1850	480	1049	699	4078	-4	0	-2	-1.2	-7
07.09.2010 to 30.09.2010	7664	2240	4457	2971	17332	7680	2240	4464	2976	17360	-16	0	-7	-4.8	-28
Oct-10	9580	2800	5571	3714	21665	9600	2800	5580	3720	21700	-20	0	-9	-6	-35
Nov-10	9580	2800	5571	3714	21665	9600	2800	5580	3720	21700	-20	0	-9	-6	-35
Dec-10	9580	2800	5571	3714	21665	9600	2800	5580	3720	21700	-20	0	-9	-6	-35
Jan-11	9580	2800	6314	3714	22408	9600	2800	6324	3720	22444	-20	0	-10	-6	-36
Feb-11	9580	2800	6314	3714	22408	9600	2800	6324	3720	22444	-20	0	-10	-6	-36
Mar-11	9580	2800	6314	3714	22408	9600	2800	6324	3720	22444	-20	0	-10	-6	-36
Apr-11	9580	2800	6314	3714	22408	9600	2800	6324	3720	22444	-20	0	-10	-6	-36
May-11	9580	2800	6314	3714	22408	9600	2800	6324	3720	22444	-20	0	-10	-6	-36
Jun-11	9580	2800	6314	3714	22408	9600	2800	6324	3720	22444	-20	0	-10	-6	-36
Jul-11	9960	2800	7401	3828	23989	9980	2800	7412	3834	24026	-20	0	-11	-6	-37
Aug-11	9960	2800	7401	3828	23989	9980	2800	7412	3834	24026	-20	0	-11	-6	-37
Sep-11	9960	2800	7401	3828	23989	9980	2800	7412	3834	24026	-20	0	-11	-6	-37
Oct-11	9960	2800	7401	3828	23989	9980	2800	7412	3834	24026	-20	0	-11	-6	-37
Nov-11	9960	2800	7401	3828	23989	9980	2800	7412	3834	24026	-20	0	-11	-6	-37
Dec-11	9960	2800	7401	3828	23989	9980	2800	7412	3834	24026	-20	0	-11	-6	-37
Jan-12	9960	2800	8294	3828	24882	9980	2800	8307	3834	24921	-20	0	-13	-6	-39
Feb-12	9960	2800	8294	3828	24882	9980	2800	8307	3834	24921	-20	0	-13	-6	-39
Mar-12	9960	2800	8294	3828	24882	9980	2800	8307	3834	24921	-20	0	-13	-6	-39
Apr-12	9960	2800	8294	3828	24882	9980	2800	8307	3834	24921	-20	0	-13	-6	-39
May-12	9960	2800	8294	3828	24882	9980	2800	8307	3834	24921	-20	0	-13	-6	-39
Jun-12	9960	2800	8294	3828	24882	9980	2800	8307	3834	24921	-20	0	-13	-6	-39
Jul-12	10350	2800	9468	3945	26563	10370	2800	9482	3951	26603	-20	0	-14	-6	-40
Aug-12	10350	2800	9468	3945	26563	10370	2800	9482	3951	26603	-20	0	-14	-6	-40

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Sep-12	10350	2800	9468	3945	26563	10370	2800	9482	3951	26603	-20	0	-14	-6	-40
Oct-12	10350	2800	9468	3945	26563	10370	2800	9482	3951	26603	-20	0	-14	-6	-40
Nov-12	10350	2800	9468	3945	26563	10370	2800	9482	3951	26603	-20	0	-14	-6	-40
Dec-12	10350	2800	9468	3945	26563	10370	2800	9482	3951	26603	-20	0	-14	-6	-40
Jan-13	10350	2800	10520	3945	27615	10370	2800	10536	3951	27657	-20	0	-16	-6	-42
Feb-13	10350	2800	10520	3945	27615	10370	2800	10536	3951	27657	-20	0	-16	-6	-42
Mar-13	10350	2800	10520	3945	27615	10370	2800	10536	3951	27657	-20	0	-16	-6	-42
Apr-13	10350	2800	10520	3945	27615	10370	2800	10536	3951	27657	-20	0	-16	-6	-42
May-13	10350	2800	10520	3945	27615	10370	2800	10536	3951	27657	-20	0	-16	-6	-42
Jun-13	10350	2800	10520	3945	27615	10370	2800	10536	3951	27657	-20	0	-16	-6	-42
Jul-13	10750	2800	12195	4065	29810	10770	2800	12213	4071	29854	-20	0	-18	-6	-44
Aug-13	10750	2800	12195	4065	29810	10770	2800	12213	4071	29854	-20	0	-18	-6	-44
Sep-13	10750	2800	12195	4065	29810	10770	2800	12213	4071	29854	-20	0	-18	-6	-44
Oct-13	10750	2800	12195	4065	29810	10770	2800	12213	4071	29854	-20	0	-18	-6	-44
Nov-13	10750	2800	12195	4065	29810	10770	2800	12213	4071	29854	-20	0	-18	-6	-44
Dec-13	10750	2800	12195	4065	29810	10770	2800	12213	4071	29854	-20	0	-18	-6	-44
Jan-14	10750	2800	13550	4065	31165	10770	2800	13570	4071	31211	-20	0	-20	-6	-46
Feb-14	10750	2800	13550	4065	31165	10770	2800	13570	4071	31211	-20	0	-20	-6	-46
Mar-14	10750	2800	13550	4065	31165	10770	2800	13570	4071	31211	-20	0	-20	-6	-46
Apr-14	10750	2800	13550	4065	31165	10770	2800	13570	4071	31211	-20	0	-20	-6	-46
May-14	10750	2800	13550	4065	31165	10770	2800	13570	4071	31211	-20	0	-20	-6	-46
Jun-14	10750	2800	13550	4065	31165	10770	2800	13570	4071	31211	-20	0	-20	-6	-46
Jul-14	10750	2800	13960	4188	32108	11180	2800	13980	4194	32154	-20	0	-20	-6	-46
Aug-14	11160	2800	14937	4188	33085	11180	2800	14959	4194	33133	-20	0	-22	-6	-48
Sep-14	11160	2800	14937	4188	33085	11180	2800	14959	4194	33133	-20	0	-22	-6	-48
Oct-14	11160	2800	14937	4188	33085	11180	2800	14959	4194	33133	-20	0	-22	-6	-48
Nov-14	11160	2800	14937	4188	33085	11180	2800	14959	4194	33133	-20	0	-22	-6	-48
Dec-14	11160	2800	14937	4188	33085	11180	2800	14959	4194	33133	-20	0	-22	-6	-48
Jan-15	11160	2800	15775	4188	33923	11180	2800	15797	4194	33971	-20	0	-22	-6	-48
Feb-15	11160	2800	15775	4188	33923	11180	2800	15797	4194	33971	-20	0	-22	-6	-48
Mar-15	11160	2800	15775	4188	33923	11180	2800	15797	4194	33971	-20	0	-22	-6	-48
Apr-15	11160	2800	15775	4188	33923	11180	2800	15797	4194	33971	-20	0	-22	-6	-48
May-15	11160	2800	15775	4188	33923	11180	2800	15797	4194	33971	-20	0	-22	-6	-48
Jun-15	11160	2800	15775	4188	33923	11180	2800	15797	4194	33971	-20	0	-22	-6	-48
Jul-15	11580	2800	17112	4314	35806	11600	2800	17136	4320	35856	-20	0	-24	-6	-50
Aug-15	11580	2800	17112	4314	35806	11600	2800	17136	4320	35856	-20	0	-24	-6	-50
Sep-15	11580	2800	17112	4314	35806	11600	2800	17136	4320	35856	-20	0	-24	-6	-50
Oct-15	11580	2800	17112	4314	35806	11600	2800	17136	4320	35856	-20	0	-24	-6	-50
Nov-15	11580	2800	17112	4314	35806	11600	2800	17136	4320	35856	-20	0	-24	-6	-50

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Dec-15	11580	2800	17112	4314	35806	11600	2800	17136	4320	35856	-20	0	-24	-6	-50
Jan-16	37000	0	0	7470	44470	38100	0	0	7866	45966	-1100	0	0	-396	-1496
Feb-16	37000	0	0	7470	44470	38100	0	0	7866	45966	-1100	0	0	-396	-1496
Mar-16	37000	0	0	7470	44470	38100	0	0	7866	45966	-1100	0	0	-396	-1496
Apr-16	37000	0	0	7470	44470	38100	0	0	7866	45966	-1100	0	0	-396	-1496
May-16	37000	0	0	7470	44470	38100	0	0	7866	45966	-1100	0	0	-396	-1496
Jun-16	37000	0	0	7470	44470	38100	0	0	7866	45966	-1100	0	0	-396	-1496
Jul-16	38100	0	762	7694	46556	39200	0	784	8102	48086	-1100	0	-22	-408	-1530
Aug-16	38100	0	762	7694	46556	39200	0	784	8102	48086	-1100	0	-22	-408	-1530
Sep-16	38100	0	762	7694	46556	39200	0	784	8102	48086	-1100	0	-22	-408	-1530
Oct-16	38100	0	762	7694	46556	39200	0	784	8102	48086	-1100	0	-22	-408	-1530
Nov-16	38100	0	762	7694	46556	39200	0	784	8102	48086	-1100	0	-22	-408	-1530
Dec-16	38100	0	762	7694	46556	39200	0	784	8102	48086	-1100	0	-22	-408	-1530
Jan-17	38100	0	1524	7694	47318	39200	0	1568	8102	48870	-1100	0	-44	-408	-1552
Feb-17	38100	0	1524	7694	47318	39200	0	1568	8102	48870	-1100	0	-44	-408	-1552
Mar-17	38100	0	1524	7694	47318	39200	0	1568	8102	48870	-1100	0	-44	-408	-1552
Apr-17	38100	0	1524	7694	47318	39200	0	1568	8102	48870	-1100	0	-44	-408	-1552
May-17	38100	0	1524	7694	47318	39200	0	1568	8102	48870	-1100	0	-44	-408	-1552
Jun-17	38100	0	1524	7694	47318	39200	0	1568	8102	48870	-1100	0	-44	-408	-1552
Jul-17	38100	0	1905	9144	49149	40400	0	2020	9696	52116	-2300	0	-115	-552	-2967
Aug-17	38100	0	1905	9144	49149	40400	0	2020	9696	52116	-2300	0	-115	-552	-2967
Sep-17	38100	0	1905	9144	49149	40400	0	2020	9696	52116	-2300	0	-115	-552	-2967
Oct-17	38100	0	1905	9144	49149	40400	0	2020	9696	52116	-2300	0	-115	-552	-2967
Nov-17	38100	0	1905	9144	49149	40400	0	2020	9696	52116	-2300	0	-115	-552	-2967
Dec-17	38100	0	1905	9144	49149	40400	0	2020	9696	52116	-2300	0	-115	-552	-2967
Jan-18	38100	0	2667	9144	49911	40400	0	2828	9696	52924	-2300	0	-161	-552	-3013
Feb-18	38100	0	2667	9144	49911	40400	0	2828	9696	52924	-2300	0	-161	-552	-3013
Mar-18	38100	0	2667	9144	49911	40400	0	2828	9696	52924	-2300	0	-161	-552	-3013
Apr-18	38100	0	2667	9144	49911	40400	0	2828	9696	52924	-2300	0	-161	-552	-3013
May-18	38100	0	2667	9144	49911	40400	0	2828	9696	52924	-2300	0	-161	-552	-3013
Jun-18	38100	0	2667	9144	49911	40400	0	2828	9696	52924	-2300	0	-161	-552	-3013
Jul-18	40400	0	3636	9696	53732	41600	0	3744	9984	55328	-1200	0	-108	-288	-1596
Aug-18	40400	0	3636	9696	53732	41600	0	3744	9984	55328	-1200	0	-108	-288	-1596
Sep-18	40400	0	3636	9696	53732	41600	0	3744	9984	55328	-1200	0	-108	-288	-1596
Oct-18	40400	0	3636	9696	53732	41600	0	3744	9984	55328	-1200	0	-108	-288	-1596
Nov-18	40400	0	3636	9696	53732	41600	0	3744	9984	55328	-1200	0	-108	-288	-1596
Dec-18	40400	0	3636	9696	53732	41600	0	3744	9984	55328	-1200	0	-108	-288	-1596
Jan-19	40400	0	4848	9696	54944	41600	0	4992	9984	56576	-1200	0	-144	-288	-1632
Feb-19	40400	0	4848	9696	54944	41600	0	4992	9984	56576	-1200	0	-144	-288	-1632

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Mar-19	40400	0	4848	9696	54944	41600	0	4992	9984	56576	-1200	0	-144	-288	-1632
Apr-19	40400	0	4848	9696	54944	41600	0	4992	9984	56576	-1200	0	-144	-288	-1632
May-19	40400	0	4848	9696	54944	41600	0	4992	9984	56576	-1200	0	-144	-288	-1632
Jun-19	40400	0	4848	9696	54944	41600	0	4992	9984	56576	-1200	0	-144	-288	-1632
Jul-19	41600	0	7072	9984	58656	42800	0	7276	10272	60348	-1200	0	-204	-288	-1692
Aug-19	41600	0	7072	9984	58656	42800	0	7276	10272	60348	-1200	0	-204	-288	-1692
Sep-19	41600	0	7072	9984	58656	42800	0	7276	10272	60348	-1200	0	-204	-288	-1692
Oct-19	41600	0	7072	9984	58656	42800	0	7276	10272	60348	-1200	0	-204	-288	-1692
Nov-19	41600	0	7072	9984	58656	42800	0	7276	10272	60348	-1200	0	-204	-288	-1692
Dec-19	41600	0	7072	9984	58656	42800	0	7276	10272	60348	-1200	0	-204	-288	-1692
Jan-20	41600	0	7072	9984	58656	42800	0	7276	10272	60348	-1200	0	-204	-288	-1692
Feb-20	41600	0	7072	9984	58656	42800	0	7276	10272	60348	-1200	0	-204	-288	-1692
Mar-20	41600	0	7072	9984	58656	42800	0	7276	10272	60348	-1200	0	-204	-288	-1692
Apr-20	41600	0	7072	9984	58656	42800	0	7276	10272	60348	-1200	0	-204	-288	-1692
May-20	41600	0	7072	9984	58656	42800	0	7276	10272	60348	-1200	0	-204	-288	-1692
Jun-20	41600	0	7072	9984	58656	42800	0	7276	10272	60348	-1200	0	-204	-288	-1692
Jul-20	42800	0	7276	10272	60348	44100	0	7497	10584	62181	-1300	0	-221	-312	-1833
Aug-20	42800	0	7276	10272	60348	44100	0	7497	10584	62181	-1300	0	-221	-312	-1833
1.9.20 to 6.9.20	8560	0	1455	2054.4	12069.6	8820	0	1499.4	2116.8	12436.2	-260	0	-44	-62.4	-367
7.9.20 to 30.9.20	34880	0	5930	8371.2	49180.8	35920	0	6106	8620.8	50647.2	-1040	0	-177	-249.6	-1466
Oct-20	43600	0	7412	10464	61476	44900	0	7633	10776	63309	-1300	0	-221	-312	-1833
Nov-20	43600	0	7412	10464	61476	44900	0	7633	10776	63309	-1300	0	-221	-312	-1833
Dec-20	43600	0	7412	10464	61476	44900	0	7633	10776	63309	-1300	0	-221	-312	-1833
Jan-21	43600	0	7412	10464	61476	44900	0	7633	10776	63309	-1300	0	-221	-312	-1833
Feb-21	43600	0	7412	10464	61476	44900	0	7633	10776	63309	-1300	0	-221	-312	-1833
Mar-21	43600	0	7412	10464	61476	44900	0	7633	10776	63309	-1300	0	-221	-312	-1833
Apr-21	43600	0	7412	10464	61476	44900	0	7633	10776	63309	-1300	0	-221	-312	-1833
May-21	43600	0	7412	10464	61476	44900	0	7633	10776	63309	-1300	0	-221	-312	-1833
Jun-21	43600	0	7412	10464	61476	44900	0	7633	10776	63309	-1300	0	-221	-312	-1833
Jul-21	46200	0	14322	12474	72996	47600	0	14756	12852	75208	-1400	0	-434	-378	-2212
Aug-21	46200	0	14322	12474	72996	47600	0	14756	12852	75208	-1400	0	-434	-378	-2212
Sep-21	46200	0	14322	12474	72996	47600	0	14756	12852	75208	-1400	0	-434	-378	-2212
Oct-21	46200	0	14322	12474	72996	47600	0	14756	12852	75208	-1400	0	-434	-378	-2212
Nov-21	46200	0	14322	12474	72996	47600	0	14756	12852	75208	-1400	0	-434	-378	-2212
Dec-21	46200	0	14322	12474	72996	47600	0	14756	12852	75208	-1400	0	-434	-378	-2212
Jan-22	47600	0	16184	12852	76636	49000	0	16660	13230	78890	-1400	0	-476	-378	-2254
Feb-22	47600	0	16184	12852	76636	49000	0	16660	13230	78890	-1400	0	-476	-378	-2254
Mar-22	47600	0	16184	12852	76636	49000	0	16660	13230	78890	-1400	0	-476	-378	-2254
Apr-22	47600	0	16184	12852	76636	49000	0	16660	13230	78890	-1400	0	-476	-378	-2254

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May-22	47600	0	16184	12852	76636	49000	0	16660	13230	78890	-1400	0	-476	-378	-2254
Jun-22	47600	0	16184	12852	76636	49000	0	16660	13230	78890	-1400	0	-476	-378	-2254
Jul-22	47600	0	18088	12852	78540	49000	0	18620	13230	80850	-1400	0	-532	-378	-2310
Aug-22	47600	0	18088	12852	78540	49000	0	18620	13230	80850	-1400	0	-532	-378	-2310
Sep-22	47600	0	18088	12852	78540	49000	0	18620	13230	80850	-1400	0	-532	-378	-2310
Oct-22	47600	0	18088	12852	78540	49000	0	18620	13230	80850	-1400	0	-532	-378	-2310
Nov-22	47600	0	18088	12852	78540	49000	0	18620	13230	80850	-1400	0	-532	-378	-2310
total	4536390	299120	1349503	1160191	7345203	4654150	299120	1367503	1191697	7512469	-117760	0	-18000	-31506	-167266

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Para NO 2

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Observation Memo No 11 Dated :30.11.2022

P207-262

Subject :- Non deposit of penalty of Rs. 103900/-

During the test check of tender/purchase files as provided, it is observed that in the file no. F.16(06)/2019/LAS/CT regarding allotment of canteen and catering services in the premises of Delhi Vidhan Sabha, it is seen that the contract of canteen and catering services in Delhi Vidhan Sabha has been awarded to M/s Royal Tourism and Caterers Pvt Ltd for the period 13.8.19 to 12.8.21 (451 to 456/C) against payment of license fee of Rs. 32876/- and same has been extended from 13.8.21 to 2.3.22 under force majeure (37/N) and further extended for another year from 3.3.22 to 2.3.23 as per note at with 20% rise in license fee of Rs. 36164/- (50/N).

As per the file, a penalty of Rs. 94300/- has been imposed for late deposit of license fee for the month of May 2021 and July 2021 to January 2022 and the same has been communicated to the firm vide letter dated 23.2.2022 under condition no. 2 of section IV-special conditions of the contract for not depositing the license fee in advance in between 1st to 7th of every month @Rs. 100/- per month (134/C).

On another occasion, the department has imposed penalty of Rs. 9600/- for late deposit of license fee for period March 22 to October 22 as per letter dated 9.11.2022.

However, it is observed from the challan files / records as provided, the above amount of penalties totalling to Rs. 103900/- has not been recovered from the firm.

Further, no date wise register has been to keep track of the license fee due and deposit of same on monthly basis, late deposit if any, penalty imposed and recovery made if any has been provided to audit.

Reason for non recovery of penalty may be elucidated to audit and recovery of same may be made after verification of facts and figure under intimation to audit.

It may also be ensured that proper register/record of monthly license fee / rent due and timely deposit is maintained and late deposit if any and penalty imposed and recovered be made under intimation to audit.

Other similar cases be reviewed under intimation to audit.

Para No. 3

P-118-246

(Observation Memo No 10 Dated :29.11.2022)

Subject :- Non Deduction of TDS on GST amounting to Rs.78783.52

As per section 51 of GST Act, this provision is meant for Government and Government undertakings and other notified entities making contractual payments where total value of such supply under contract exceeds Rs. 2.5 Lakhs to suppliers. While making any payments under such contracts, the concerned Government/authority shall deduct 2% of the total payment made (1% under each Act and 2% in case of IGST) and remit it into the appropriate GST account.

During scrutiny of contingency bills as provided, it is observed that TDS (GST) has not been deducted as per detail given below :-

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CB Bill NO.	Date	Name of firm	Bill amount	GST Charged by firm	Taxable amount	TDS on GST @2% of taxable amount
154	5.7.21	Royal Tourism & caterer pvt ltd	433755	5%	413100	8262.00
187	16.7.21	Intelligent communication system	766533	18%	649604.2	12992.08
176	14.7.21	Bimlraj outsourcing pvt ltd	403374	18%	341842.4	6836.85
657	23.3.22	Intelligent communication system	760136	18%	644183.1	12883.66
670	24.3.22	Copier Maintenance Corporation	267941	18%	227068.6	4541.37
704	30.3.22	Royal Tourism & caterer pvt ltd	616485	5%	587128.6	11742.57
693	29.3.22	Royal Tourism & caterer pvt ltd	1130062	5%	1076250	21524.99
		Total	4378286		3939176.9	78783.52

Reason for non deduction of tds of gst may be elucidated to audit. The above recovery of Rs. 78783.52 may be made after due verification of facts and figure under intimation to audit. Similar cases of payments made in the year 2021-22 may be reviewed and recovery if any, be made under intimation to audit.

Para No. 4
(Observation Memo No 09 Dated :28.11.2022)

Subject :- Non deposit of penalty of Rs. 28000/-

During the test check of purchase files as provided, it is observed that in the file no. F.16(02)/2021/LAS/CT regarding installation of mobile tower in Delhi Vidhyan Sabha (open tender) it is seen that tender for installation of mobile tower has been awarded to M/s Elite Projects Pvt Ltd., for a period of three years on consideration of payment of monthly rent of Rs. 166852/- .

As per clause 37 of the agreement, the licensor reserves the right to recover the rent from performance guarantee/security deposited by the firm if advance rent is not deposited by the 7th day of the preceding month through bank draft/bankers check /digital mode drawn in favour of DDO, Delhi Legislative Assembly Secretariat from any nationalised bank. The late payment charges @ Rs 1000/- per day will be applicable if the license fee deposited after 7th day of the month.

From the file, it is seen that the said firm has not deposited the license fee on time i.e. by 7th day of the month in between November 2021 onwards till November 2022. As per the letter dated 25.11.2022 issued to the firm by Dy. Secy (CT), DLA secretariat, a penalty of Rs. 28000/- for late deposit of license fee during the period in between November 2021 onwards till November 2022 has been imposed but from the file, it is seen that the firm has not deposited the said penalty.

Further, no date wise register has been to keep track of the license fee due and deposit of same on monthly basis, late deposit if any, penalty imposed and recovery made if any has been provided to audit.

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Reason for non recovery of penalty as per the clause 37 of the agreement may be elucidated to audit and necessary action be taken to recover the said penalty under intimation to audit.

It may also be ensured that proper register/record of monthly license fee / rent due and timely deposit is maintained and late deposit if any and penalty imposed and recovered be made under intimation to audit.

Other similar cases be reviewed under intimation to audit.

Para NO. 5
(Observation Memo No 5 Dated 23.11.2022)

P-43

Sub: Overpayment of Salary of Rs. 4192/- in respect of CCL beyond 365 days

Vide OM No. 11020/01/2017-Estt(L), dated 30.08.2019 issued by Govt. of India, Ministry of Personnel PG & Pension, Department of Personnel & Training has amended in the CCS (Leave) Rules, 1972 consequent upon the implementation of the recommendation of 7th CPC. With the amendment of Rule 43-C relating to Child care Leave (CCL), following changes have been made:-

- CCL may be granted at 100% of the leave salary for the first 365 days and 80% of the leave salary for the next 365 days.
- CCL may be extended to single male parents who may include unmarried or widower or divorcee employees.
- For single female Government servants, the CCL may be granted for six spell in a calendar year. However, for other eligible Government servants it will continue to be granted for a maximum of 3 spells in a calendar year.

The amendments made in the CCS (Leave) Rules, 1972 vide Notification dated 11.12.2018 have come into force w.e.f. 14.12.18.

During the test check of the records of CCL in Service Book and scrutiny of Pay Bill Registers and information provided by the Department for the period 2021-2022,, it has been found that the following staff is on CCL but 100% of the leave salary was paid to them for the entire CCL period, CCL should be granted at 100% of Salary for first 365 days and 80% of salary for next 365 days. The school has paid 100% of the salary for next 365 days, which was not admissible as per detail below:-

S. No	Name & Designation	CCL balance as on 14.12.18	Period of CCL w.e.f. 14.12.18	No. of days CCL taken after 14.12.18 and above than 365	Basic	DA	Total (BP+DA)	Recover y @ 20% of (BP +DA)	Amount to be recovered
1	Smt. Annpurna Dwivedi A.S.O..	300 as on 01.04.21 (Availed 430 days upto 31.03.20 21)	29.11.2021 to 10.12.2021	12 days	41100	41100 @ 31%= 12741	53841	53841 20% = 10768/-	(10768*2/30) +10768*10/31) = (718/- +3474/- = 4192/-
Total									4192/-

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Reasons for making overpayment of Salary in respect of CCL amounting to Rs. 4192/- to above staff as shown in the above table, may please be elucidated to audit and necessary steps should be taken to recover the Salary in respect of CCL amounting to Rs. 4192/- from Smt. Annpurna Dwivedi, ASO, after due verification of fact & figure, under intimation to audit. Other similar type of cases may also be reviewed under intimation to audit.

Para No. 6

(Observation Memo NO.04 Dated:22.11.2022)

p 80-87

Subject :- Short Deduction of UTGEIS amounting to Rs. 1200/-

As per Central Govt Employee Group Insurance Scheme CGEIS/ 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 detail given below to get appropriate insurance cover :-

Group to which employee belongs	Rate of subscription (in Rs)	Amount of insurance cover (in Rs)
A	120	120000
B	60	60000
C	30	30000

As per the vacancy position provided by the deptt and during the test check of Pay Bill Register, it has been observed that there is short deduction of UTGEIS contribution as under-

Sl. No	Name and Designation	Group	To be deducted	Deducted	Short deduction	period	Amount of recovery
1.	Mohd. Faiyaz Aiam, Translator	B	60	30	30	3/21 to 10/22 (20 Months)	600
2.	Rakesh Kumar Singh, Personal Assistant	B	60	30	30	3/21 to 10/22 (20 MONTHS)	600
						Total	1200

Reason for short deduction of UTGEIS as observed above may be elucidated to audit and amount of Rs. 1200 /-may be recovered from the above officials after due verification of facts and figures and deposited in govt. account, under intimation to the audit. Further, The above recovery is calculated for the period of audit only. The recovery may be updated w.e.f. their induction in the group under intimation to audit.

Other similar cases may also be reviewed under intimation to audit.

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Para No. 7
(Observation Memo No 6 Dated 24.11.2022)

P88-102

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Sub: Non renewal of agreement and non revision of rent / license fee

During the scrutiny of File No. F 1(49)/2015-16/LAS(CT) regarding license agreement with SBI- recovery of rent, it has been seen that a Lease/Rent agreement was executed by the department with SBI, Old Sectt. Delhi for a period of three years w.e.f. 1.7.2015 to 30.6.2018 for lease out of premises of 327 sq meter out of Delhi Legislative Assembly Building at the rent / license fee of Rs. 2,95,917 per month. As per clause no. 3 of the agreement, the initial license agreement will be for a period of three years and there will be a 5% increase in the amount of monthly rent/license fee (164/C). Accordingly the rent / license fee was increased every year and paid during the agreement period. (99/N)

The agreement was renewed for further three years w.e.f 1.7.2018 to 30.6.2021 by afresh license agreement signed on 25.8.2020 on similar terms of increase of 5% of the amount of monthly license fee every year. (238/C). Accordingly the rent / license fee was increased every year and paid during the agreement period. (100/N) and as per last revision of rent / license fee, the SBI is paying license fee / rent of Rs. 3,77,675/- from 1.7.2020 onwards..

However, it is observed from the file that the present license agreement expired on 30.6.2021 (110/N, 111/N) but neither new license agreement from 1.7.2021 onward has been executed nor neither rent / license fee has been increased and bank is continuing to pay the license fee / rent of Rs. 3,77,675/- till September, 2022 as per 131/N

HCO is advised to revise the rent and renew the license agreement under intimation to audit. Similar cases if any, may be reviewed under intimation to audit.

Para NO. 8

(Observation Memo no.2 Dated: 22.11.2022)

Subject :- Outstanding Contingent Advances amounting to Rs. 52000/-

= P81-82

Rule 118 & 162 of Receipt and Payment Rules, stipulates that money drawn on abstract contingent (AC) bills for payment of advances should be adjusted within a period of one month from the date of drawl. According to Rule 292 (4), the Head of the Office shall be responsible for timely recovery or adjustment of the advance. The adjustment bill, along with balance if any, shall be submitted by the government servant within fifteen days of the drawal of advance, failing which the advance or balance shall be recovered from his next salary(ies).

During the test check of Advance contingency bill register, it is seen that following advances have not been adjusted as no adjustment entry and detail of DCB bill has been found against these bills in the register

ACB Bill NO.	Date	amount	Detail
387	18.11.2021	20000	R & I Postage Stamps
449	17.12.2021	32000	NICSI IT branch
	total	52000	

The present status of these bills may please be provided to audit alongwith updated list of outstanding advances as on date and efforts be made to adjust the same at the earliest under intimation to audit.

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Para NO. 9

(Record Memo no. 1 to 8)

Subject :- Non production of record

The following record pertaining to audit period 2021-22 has not been provided to audit.

1. TR-5 stock register
2. EMD register
3. File/ record of Grant in aid
4. Information against record memo no. 2 (Vehicles),
5. Record & Reply to memo no 7 regarding outsourced staff
6. Fidelity bond of cashier and store keeper

The same may be shown to next audit.



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AP-17

Sub:- Improper maintenance of Stock Registers.

(i) *Physical Verification of Non-Consumable and Consumable Stock.*

Rule 213(1) and 213(2) of GFR 2017 stipulates that physical verification of Fixed Assets (Non-Consumable items) and consumable goods & material should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register.

On scrutiny of the Stock registers of 2021-2022 Office of the Delhi Legislative Assembly Secretariat produced to Audit Party, it has been observed that no physical verification of consumable and Non-Consumable items as well as Consumable items was undertaken annually by the Department.

(I) The following discrepancies have also been noticed:-



- (a) Paging Certificate is not recorded on the first page of the Consumable Stock Register.
- (b) A number of cutting/overwriting & uses of white fluids made in the consumable stock register at page no. 17,57 & 101 has not been authenticated by the store officer/incharge.

Necessary steps should be taken for proper maintenance of all the Stock Registers and conducting annual physical verification of consumable/non consumable store, under intimation to audit.

Sub: - Shortcomings/discrepancies in maintenance of Service Books.

During the scrutiny of Service Books & Leave Accounts of the staff of Delhi Legislative Assembly, the following discrepancies have been observed:-

- (A) Latest Photograph of the employee should be pasted at first page of the Service Book and duly attested. However, the same has not been found attested in the service books of following staff:-
 1. Sh. Sadanand Sah, Dy. Secretary
 2. Shri Faiyaz Alam, Urdu Translator
 3. Shri Bhagirath Kumar, Steno
 4. Shri Johnson Mathew, Stenographer
 5. Ms. Sangeeta Sharma, Jr. Assistant
 6. Shri Deep Chand, Despatch Rider
- (B) Entry of Annual Service Verification recorded in the service book of Smt. Nisha Khatri, Jr. Assistant for the period from 01.07.2021 to 30.06.2022 is not attested by the DDO.
- (C) Extra credit of two days Earned Leave has been given to Smt. Sangeeta Sharma, Jr. Assistant at the time of entry into Govt. Service as per detail given below

Date of joining	23.10.2013			
From	To	Completed months	EL Due	EL Given
23.10.13	31.12.2013	2 months	5	7

The same needs to be corrected.

- (D) Column No. 14 signature of Name & Designation of attesting officer with date & official stamp meant for attestation of entries made on first page of the service book of shri Puneet Kumar, Jr. Assistant is lying blank. The same needs to be attested by the competent authority.
- (E) 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 his signature obtained in token of his perusal. The Government servant will ensure that his services have duly been verified and certified as such, before affixing his signature. However, it has been observed that the Service Book was shown to none of the official as there was no signature of the official obtained in the Service Book.

- (F) 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.

- (G) Inclusion of Aadhar (Unique Identification) number in Service Book of

On perusal of Service Book of the staff of Delhi Legislative Assemble for the Audit period 2021-2022, it has been found that entry of Aadhaar Number has not been made in the Service Book of the following staff as per instructions circulated by the Pr. Secretary (Finance), Finance Department, Govt. of NCT of Delhi vide No.F.3(03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015:

Sl. No.	Name & Designation
1.	Shri Harish Kumar , Section Officer
2.	Ms. Annpurna Dwivedi, A.S.O.
3.	Shri Faiyaz Alam, Urdu Translator
4.	Shri Bhagirath Kumar, Steno
5.	Shri Johnson Mathew, Stenographer
6.	Deep Chand, Despatch Rider
7.	Pradeep Kumar, Jr. Assistant
8.	Praveen Kumar, Jr. Assistant
9.	Puneet Kumar, Jr. Assistant
10.	Sangeeta Sharma, Jr. Assistant
11.	Akash Sharma, MTS

- (H) Verification and communication of qualifying service after 18 years of service or 5 years before retirement:

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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 or 5 years before the date of retirement whichever is earlier and a certificate be issued in the prescribed form no. 24 to the official concerned. The said certificate has not been found pasted in the Service Book of the following officers/officials:-

Sl. No.	Name & Designation	Date of Birth	Date of Appointment	Date of Retirement
1	Shri Harish Kumar, Section Officer	06.04.1966	16.09.1997	30.04.2026
2.	Ms. Annpurna Dwivedi, A.S.O.	20.07.1964	01.08.2000	31.07.2024
3	Shri Dharminder Dabas,, Stenographer	01.01.1976	24.11.1997	31.12.2035
4.	Shri Faiyaz Alam, Urdu Translator	20.03.1973	11.11.1998	31.03.2033
5.	Shri Johnson Mathew, Stenographer	07.05.1972	07.09.1995	31.05.2032

Necessary steps should be taken for proper maintenance of Service Books, under intimation to audit. Other similar type of cases may also be taken into account for similar action.

TAN NO. 3
(Observation Memo no.3 Dated: 22.11.2022)

Subject :- Non conduct of Physical Verification of Library Books:-

Rule 215 of GFR 2017 stipulates that complete physical verification of books should be done every year in case of libraries having not more than twenty thousand volumes. For Libraries having more than twenty thousand volumes and upto fifty thousand volumes, such verification should be done at least once in three years. Sample physical verification at interval of not more than three years should be done in case of libraries having more than fifty thousand volumes. In case such verification reveals unusual or unreasonable shortage, complete verification shall be done.

On scrutiny of the Library records provide to Audit Party, it has been observed that as per accession register, there are 26531 books in the library however, no physical verification of Library Books has been undertaken.

As per the above Rule 215 of GFR 2017 verification should be done at least once in three years by Delhi Legislative Assembly Secretariat(Vidhan Sabha) as the Libraries having more than 20000 volumes.

The physical verification of the library may be conducted under intimation to audit.

TAN NO. 4
(Observation Memo no. 1 Dated: 21.11.2022)

Subject:-Improper maintenance of Pay Bill Registers.


During the test check of the PBRs maintained by the Delhi Vidhan Sabha, Old Sectt., New Delhi for the Audit period 2021-2022, following discrepancies have been noticed:-


1. The mandatory page counting certificate is not recorded in the PBR on the first page which is also required to be countersigned by the DDO concerned.

Handwritten signature/initials in blue ink.

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2. The alphabetical index is not maintained in the PBR.
 3. The mandatory personal information/details of employees required to be recorded on the upper left side of each page in the PBR not found completely filled in the PBR's. Apart from name & Designation other details like Date of Joining, date of joining, Pay scale. & Level. Basic Pay, details of Govt. Accommodation, details of loan /advances/ refunds, installment No., PAN No. Aadhar No. etc. were also not found completely filled.
 4. Monthly entries of Pay and allowances entered in the PBRs have not been signed by DDO.
 5. Total of each column is also required to be squared up on the last line of each page (at the bottom) which helps in calculation of Income Tax of the respective year.
 7. Last Pay certificates of the Officers/officials transferred to the other departments needs to be pasted in the PBR but the same jhas not been done.
 8. Several cutting/over-writing made in the PBR of Ministerial staff (NPS) at page No. 64, 67 & 82 which is required to be attested by the DDO concerned.

The above discrepancies may be removed under intimation to audit.


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