

6710

**DIRECTORATE OF AUDIT
GOVERNMENT OF N.C.T OF DELHI
4TH LEVEL, C-WING, DELHI SACHIVALAYA: NEW DELHI**

**AUDIT REPORT OF DIRECTORATE OF RURAL DEVELOPMENT, ISBT BUILDING,
KASHMERE GATE, DELHI-110006 FOR 2022-2023**

INTRODUCTION

The Internal Audit Report on the accounts of **Directorate of Rural Development, ISBT Building, Kashmere Gate, Delhi-110006** for the Audit Period 2022-2023 was conducted by the field Audit Party No.XXIV comprising of Smt. Geeta Girdhar, IAO and Smt. Hemlata, AAO. The audit was conducted during 10 working days w.e.f 09.06.2023 to 23.06.2023.

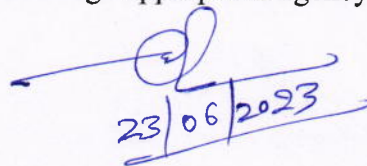
AIMS AND OBJECTIVES

The tasks of developmental works of rural villages are entrusted to Rural Development. The capital works of rural development sector are executed through agencies like I&FC, North DMC, South DMC, East DMC, DJB DCB, etc.

For overall development of rural villages, following two plan schemes viz. (i) Integrated Development of Rural Villages and (ii) Mini Master Plan for Rural Villages (only for salary and up-keeping of Rural Development unit of Development department). The main objective of these schemes is to create infrastructure facilities in rural area and ensure overall development of Rural Villages.

1. Integrated Development of Rural Villages (IDRV)
2. Construction/Repair of approach roads/Link roads/village roads
3. Construction of drainage facility mainly to protect flooding
4. Development of cremation grounds, parks, playgrounds, vyamshala, etc.
5. Development of ponds/water bodies
6. Other need based works like drinking water facility, street lights, etc.

The above mentioned capital works recommended by DVDB are executed through various Govt. Agencies like I& FCD, SDMC, NDMC, DJB, etc. The demand for development works in rural villages are received through the members of the Board i.e. elected public representatives like concerned MLAs of the rural areas. After receiving the proposal of works, the same are scrutinized in terms of feasibility and estimated cost. Thereafter, the proposals are placed before the DVDB that recommends and priorities the works for execution through appropriate agency.


23/06/2023

66/C

HOD/D.D.Os/CASHIERS

The following officers have served as HOD/DDO/Cashier during 2022-2023.

Head of Department		
S.No	Name & Designation of Officer Sh./Smt.	Period
1.	Sh. R.P. Meena, PD(RD)	
Head of Office		
1.	Sh. D.S. Tomar, Dy.Director(RD)	01.04.2022 to 20.10.2022
2.	Sh. Dheeraj Sharma, Dy.Director(RD)	21.10.2022 to 14.03.2023
3.	Sh. Gurpreet Singh, Dy.Director(RD)	15.03.2023 to till date
DDO		
1.	Smt. Vineeta Kiran, Sr. AO	01.04.2022 to 13.12.2022
2.	Sh.Gajendra Singh, AAO	14.12.2022 to 31.03.2023
Cashier		
1.	Sh. Amit Kumar, Jr. Assistant	01.04.2022 to 06.10.2022
2.	Sh. Amit Kumar, Jr. Assistant	07.10.2022 to 31.03.2023

Budget & Expenditure of DIRECTORATE OF RURAL DEVELOPMENT, ISBT BUILDING, KASHMERE GATE, DELHI-110006 for the period 2022-2023

Period	Budget (in Lakhs)	Expenditure (in Lakhs)		
		RD	I&FC	TOTAL
2022-2023	12428.48	837.74	10797.98	11635.72 ✓

Statutory Audit: -

Statutory audit of the Office of **DIRECTORATE OF RURAL DEVELOPMENT, ISBT BUILDING, KASHMERE GATE, DELHI-110006** has been conducted by AGCR (Audit) Delhi upto March, 2019.

Vacancy Position;

S.No.	Name of post	No. of post Sanctioned	Filled	Vacant
1	Group A	01	01	0
2	Group B	09	06	03
3	Group C	13	08	05
Total		23	15 ✓	08 ✓

23/06/2023

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Maintenance of Records:-

The maintenance of record of **DIRECTORATE OF RURAL DEVELOPMENT, ISBT BUILDING, KASHMERE GATE, DELHI-110006** for the period 2022-2023 was found satisfactory subject to the observations made in the Current Audit Report.

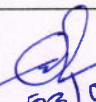
Old Audit Reports & Recoveries –

There were 23 old Audit para's outstanding of the office of **DIRECTORATE OF RURAL DEVELOPMENT, ISBT BUILDING, KASHMERE GATE, DELHI-110006** the department showed compliance of one old audit paras and one audit paras has been settled and one has been taken as a fresh in current audit report. The remaining 20 old outstanding paras has been incorporated with current audit report as part-I (old audit report).

S.No.	Period	Details of outstanding paras			Outstanding Para Numbers
		Opening balance	Paras settled	Para Settled Nos.	
1.	1994-98	04	nil	--	1,3,5,9
2.	1998-99	01	nil	--	11
3.	2006-07	01	nil	--	15
4.	2008-09	01	nil	--	01
5.	2009-12	01	nil	--	01
6.	2013-15	02	nil	--	02,03
7.	2016-17	01	nil	--	03
8.	2017-18	05	nil	--	1,2,3,4,5
9.	2018-19	01	nil	--	04
10.	2019-20	01	nil	--	02
11.	2020-21	02	nil	--	01,02
12.	2021-22	03	03	01,02,03	nil
TOTAL		23	03		20

Details of Old Recoveries

S. No.	Period	Recovery of Para No.	Details of Recoveries [Amount in rupees]			Remarks
			Raised	Amount Recovered/ Regularized	Balance	
1.	1994-1998	05	15468	0	15468	
2.	2017-2018	01	72516	0	72516	
3.	2017-2018	03	19900	0	19900	


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4.	2017-2018	04	5490	0	5490	
5.	2018-2019	04	1517	0	1517	
6.	2020-2021	01	205067	0	205067	
7.	2021-2022	01	3426	3426	0	
Total			323384	3426	319958	--


Current Audit Report :

During the course of current audit, 23 memos(14 Record Memos, 09 audit memos and 3 letters (one for seating, one for verification of remittance and one for settlement of old paras) have been issued to **DIRECTORATE OF RURAL DEVELOPMENT, ISBT BUILDING, KASHMERE GATE, DELHI-110006** for the period 2022-2023 out of which nil audit memo settled on the spot. Remaining 09 observation audit memos have been converted to 09 PARAS which are incorporated in current audit report.

Details of Current Recovery:

Memo No.	Para No.	Total Recoveries (In Rs.)	Amount Recovered/Adjusted	Balance (In Rs.)
01	01	1250	0	1250
TOTAL		1250	0	1250

Internal audit report has been prepared on the basis of information furnished and made available by the **DIRECTORATE OF RURAL DEVELOPMENT, ISBT BUILDING, KASHMERE GATE, DELHI-110006** for the period 2022-2023. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and non-information on the part of auditee.


 (GEETA GIRDHAR)
 INSPECTING AUDIT OFFICER
 AUDIT PARTY NO. XXIV

63/c

PART-I


23/06/2023

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Para 1
Korai

Para - 1

Para - 1

Old Report 24/2/08
31/1/08
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Sl. No.	Name of Schemes	1974-75		1975-76		1976-77		1977-78	
		Rs.	Cr.	Rs.	Cr.	Rs.	Cr.	Rs.	Cr.
1.	Expenditure towards acquisition of land for construction of MPCC	65.00	-	-	0.02	-	0.66	-	1.16
2.	Revenue demands contrib. of MPCC.	-	10.71	-	11.34	-	5.84	-	5.45
3.	Expenditure towards acquisition of land for Growth centres	-	-	-	-	-	5.34	-	-
4.	Expenditure towards acquisition of land for Growth centres	-	-	-	11.20	-	31.61	-	61.11
5.	Expenditure towards development works of Growth centres	-	-	-	-	-	5.96	-	0.36
6.	Exp. towards constn. of Multi-Purpose Halls for Primary Schools of MCB	-	-	-	-	-	5.31	-	-
7.	Exp. towards constn. of acquisition for Gurdwara at ...	-	-	-	-	-	-	-	-
8.	Exp. towards constn. of ...	-	-	-	-	-	-	-	0.16

It has been ... by ... under Mini Master Plan are executed through the agencies, viz. DSIDS, I & F, PWD and MCB. The Rural Development Department ...

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23/c 34/c
List date =

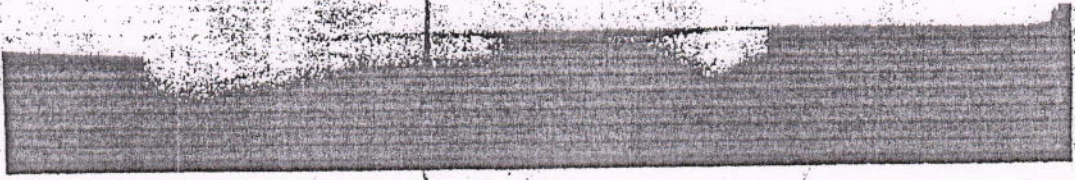
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33/c

works, proper utilization of funds and delay in completion of
works have not been mentioned by the Audit. In the absence of
proper records the conditions of the contract have remained un-
known schemes/works cannot be identified. The amount spent on
maintaining such a fund should only be stated in audit and
the reasons for the non-availability of the fund should only be
briefly mentioned in the course of the audit.

It has also been noticed that as per the records
concerning the list of the beneficiaries of the scheme that after
a lapse of 1 1/2 years only 11 persons have been called and given
the names of the beneficiaries after that in all records. Due to
shortage of staff, the maintenance of proper records and the
functioning of the scheme are not possible. Therefore the
following steps should be recommended to audit, that immediate
steps should be taken to collect these funds under maintenance of funds.

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Para 12 22/c 33/c

(Para 3894-98)

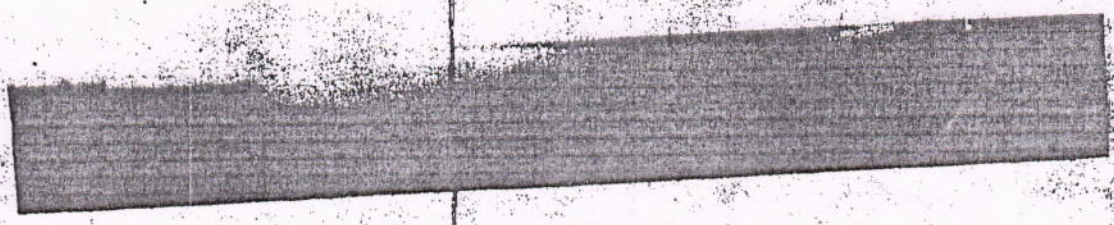
Para-2
Para-2
Para-2
Para-2

Letter of 17/04/2023 from the Director of
Prevention of Corruption Cell (PCC)

Reference: The above of Andhra Pradesh
The subject of the matter is the A.P. Gas
The amount of Rs. 1000/- was received from
M/s. Gas Agency, Hyderabad, on 21/03/2023.
Scrutiny of the relevant file revealed that
Compulsory rates from these agencies to
M/s. Gas Agency, Hyderabad, Hyderabad
and Delhi Consumer Cooperative stores were
obtained and on the basis of these amounts
by M/s. Gas Agency, Hyderabad, was prepared
the rates of M/s. Gas Agency, Hyderabad, for
supply of Gas to the various shops and
offices in Hyderabad, Andhra Pradesh and the
Delhi Consumer Cooperative stores in
Delhi. It is noted that the rates of M/s. Gas
Agency, Hyderabad, for supply of Gas to
the shops and offices in Hyderabad and
the Delhi Consumer Cooperative stores in
Delhi are not uniform. The rates of M/s. Gas
Agency, Hyderabad, for supply of Gas to the
shops and offices in Hyderabad and the
Delhi Consumer Cooperative stores in
Delhi are not uniform. The rates of M/s. Gas
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Agency, Hyderabad, for supply of Gas to the
shops and offices in Hyderabad and the
Delhi Consumer Cooperative stores in
Delhi are not uniform.

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23/06/2023



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It has been recorded by dealing that some furniture items of Mr. Khandu's Bhandari & Datta Consume Store were inspected by a team of officers and found not to be good in quality & specifications. But the report of the officers who visited the store in agreement is not when available in the file. (The store is not by withdrawing amount does not charge in purchase of furniture account and due to purchase on of furniture on higher rates the difference amount is Rs. 702/- in purchase of furniture items.

Name of the item	Rate of Super	Quantity	Rate	Total
1. Table 5x	Rs. 6006 each	1	6006	6006
2. V.S. Gr. Chair	Rs. 16000 each	1	16000	16000
3. Revolving Chair	Rs. 2617 each	1	2617	2617
4. Centre Table	Rs. 2618 each	1	2618	2618
5. Sofa set	Rs. 10357	1	10357	10357
6. Steel Rack	Rs. 457	1	457	457
Total				Rs. 35855

Reason for the purchase of furniture on large scale may be stated that credit and full settlement for goods had been in person of Mr. Khandu's Bhandari.

[Signature]
 23/06/2023

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~~Para-3~~
~~PARA NO 3~~
Para-3
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Para-3
Para-3

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Para-3

Para-3 B/C
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Disbursements in Contingency Bills/Vouchers

1) Non-availability of documents of income Tax at source

During the course of audit it has been noted that while making the payments to following agencies/contractors, the provisions of Income Tax Act have not been observed by the D.O. In the following cases although payments have been made but the Income Tax at source, as required u/s 194 of Income Tax Act, has not been deducted and the same is pending for payment:-

a) Under Contingency Bill No. 128 of 1985, a payment of Rs. 1,27,185 was made to M/s. Adani Advertis. Agency for getting the advertisement published in the various newspapers but the Income Tax @ 2% which comes out to Rs. 3944/- as required u/s 194 C has not been deducted at source.

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6-15-97

b) A payment of Rs. 60,000/- was made to M/s. New Video Film Services for preparation of 10 minutes Corporate Film (Bills-Cost) through Contingency Bill No. 153 of March 97. An amount u/s 194-C of Income Tax Act, before making such payments, Income Tax @ 2% should be deducted at source. But instead of same, such deduction should have been made u/s 194 C as per the T.D.C. of Govt. of the State of Income Tax.

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(c) Straight Cash... 18300/- was made...
194-a... 2%...
18300/-

(d) ... 18300/- ...
... 18300/- ...
... 18300/- ...
... 18300/- ...

1976/77	Aug 15 to March 31	Rs. 21,180.00	15/1
	Rs. 4,300/-		
1977/78	April 1 to March 31	Rs. 17,500.00	15/1
	Rs. 4,500/-		
	Total	Rs. 38,680.00	15/1

The total amount...
... 18,468/- ...
... 18,468/- ...
... 18,468/- ...

[Signature]
23/06/2023

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Para 1-4

Para-4

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Para-4

While going through the records of postage stamps, the following short-comings are noticed:-

2-4

2-4

In per manual of office procedure, Ministry of Home Affairs, Dept. of Administrative Reforms Service stamps accounts register will be inspected once in a month by the Incharge of Section who will verify the balance of stamps by physical count & note on the register. The result of inspection & surprise checking is also required but the following tabular mistakes are found & none of these requirements are not met by the Nos. 1 to 5.

S.No.	Date	Initial	Per. No.
1.	6/12/46	5452	2572
2.	24/1/60	1363	1465
3.	6/9/91	826	824
4.	16/6/97	1947	10997
5.	23/6/99	1996	16996

Errors of S.M. 4 & 5 are found from 24/6/97 to 28/8/97.

Necessary be done under intimation to the Audit

(2) Service postage stamps file register was not maintained in properly. It should be corrected as per reference given.

Contd-2-

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the Chapter I, 64(1) of manual of office procedure Ministry of Home Affairs, Deptt. of Administrative Services.

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(3) Entries of service party: stamps are not cancelled by the responsible officer. There are many entries & overwriting, which are also not cancelled by the HOD/DO. For example page no 19, 21, 27, 29 may be seen.

Compliance of all the directions has been made under intimation to the HOD.

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Para-5

Para-5

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Para-5

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Para-5

PARA-5 (16.9.79)
C. Ref. No. No. 4-11-10-1099

During the course of audit for the year 88-89, it was observed that as per previous audit report 07-01, Para No. 1 in which it was clearly indicated that the Rural Development Deptt. should keep proper record in the name of Agencies after realizing the amounts for the construction work under the activity of the project from D.S.I.D.O, I & P, M.W.D and M.C.D. at progress of the work proper utilization of the funds allotted and take all possible measures to complete the work under the scheme, and the records may be handed to the next audit party. But no action of proper monitoring of the progress of work and utilization of funds have been taken by the Deptt.

During the year 88-89 work was found allotted to M.C.D, I & P and D.S.I.D.O for construction, as shown against each.

S.No.	Work allotted to Deptt.	Amount	Nature of work
1.	M.C.D Delhi	Rs. 26,05,400/- (CB-51 dt. 16.7.90)	Construction of Road from Niloth to N.Sayned
2.	Lead & Building (NCT of Delhi)	Rs. 11,70,000/- (CB-7B dt. 14.8.90)	Acquisition of land
3.	D.S.I.D.O	Rs. 13,00,000/- (CB-77 dt. 14.8.90)	Construction of Community Hall at Kanjhawla Village

If any progress reports of current year or previous year have been received from implementing bodies or utilization report from the concerned Deptt. may be submitted to Audit party.

[Signature]
23/06/2023

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Subject: Performance of the Department

The Rural Development department issues sanctions relating to development of rural villages for getting the works done through executing agencies viz. Irrigation & Flood Control Department, DSIDC, MCD etc on the recommendations of Delhi Rural Development Board under the two plan schemes (I) IDRV - Integrated Development of Rural Villages & (II) MMP - Mini Master Plan. In addition the department also provides Grant-In-Aid to MCD for carrying out different developmental works in rural areas.
During 2007-08, 1089 proposals were approved by the Department and the details of capital outlay and expenditure incurred is as under.

S.No	Scheme	(Rs. In lakhs)	
		Budget	Expenditure
1.	M.H. 2515 (Revenue)(MMP)	114.00	111.96
2.	B.B.4(1)(a)MMP Dev. Of Rural villages (Capital)	116.00	90.59
3.	M.H.4515 (Capital) (IDRV)	11500.00	11498.76
4.	Major Head 4515 - GIA to MCD	8500.00	8500.00

During the test check of the records pertaining to the schemes, the following irregularities / shortcomings were noticed :-

(1.1) Non obtaining details of previous construction / repair and NOC from other Nodal Departments

When a proposal is placed by a local MLA after approval from the Minister, the department receives the estimates of the proposal from I & FC. The revenue, litigation position and details of the previous status of the proposed scheme are received from the DC Office.

But as per the records / sanction files provided it had been observed that the schemes are being approved by the board without any information on the date of construction or the previous date of repair of the structure.

Further, it had been observed that the department is not obtaining NOC from other nodal departments i.e MCD, Directorate of SC/ST. The possibility of duplicacy cannot be ruled out.

Reasons for the same be provided to audit.

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23/06/2023

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[1.2] Non-Monitoring of Schemes

Department receives an abstract of status of works from I & FC every month. Other than this abstract, after issue of financial sanction by the department for a particular work department does not have any system of supervision / monitoring on the physical and financial status of the works. On observation of the abstracts of I & FC (S.II & IV) provided to audit it has been seen that:

(i) Idle expenditure of 123.68 lakh :

During 2007-08, it has been observed that about 8 works were foreclosed after completion of 21% to 90% of work and after incurring an expenditure of Rs.123.68 lakhs resulting in an idle expenditure on these projects [Ann.I]. In response to the memo the department had not furnished any reasons, rather the same was forwarded to I & FC department for their comments.

(ii) Blockade of funds of 206.08 lakh

During 2007-08, in 12 of the works [Ann.II], the works were held up by the contractors / dispute of land etc or due to other hindrances after completion of 30 to 95% of work and after incurring an expenditure of Rs.206.28 lakhs on these projects. Further around 13 works [Ann.III] were held up before the start itself. The present status of these schemes is intimated to audit.

(iii) Delay in execution of work and according Administrative Approval

It has been noticed that, in around 35 of the works for which the stipulated date of completion has passed during 2007-08, but till 3/08 only 20% to 85% of the work could only be completed by the execution department. Further the executing agency yet to start the work on around 200 projects. The department had 38 projects pending for Administrative approval at their level after the approval by the board. The present status of these schemes and reasons for delay is intimated to audit.

(iv) Project to DSIDC

Department had issued an amount of Rs.15 crores to DSIDC for development of water bodies by 12/07. But as per records the department had no financial / physical status of the work assigned to DSIDC till 7/08. Whatever the funds allocated have been booked as expenditure, without any information on the expenditure incurred by the executing agency. In response to the memo the department obtained the status from DSIDC. As per the status till 27-7-08, the overall progress of the work is only 50%.

23/06/2023

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Department may intimate to audit the steps / measures, if any, taken to monitor / supervise the schemes along with the present position of the projects foreclosed / withheld / delayed.

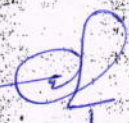
1.31 Non Maintenance of Records The department releases funds to the executing agencies for the implementation of the schemes. But it had been observed that department had not maintained any record or ledger to check on the grants / funds released / received to/from other departments, resulting in blockage of funds in other departments for more than years together as per details below. Final settlement of accounts on the basis of the records of department may be made at the earliest under intimation to audit.

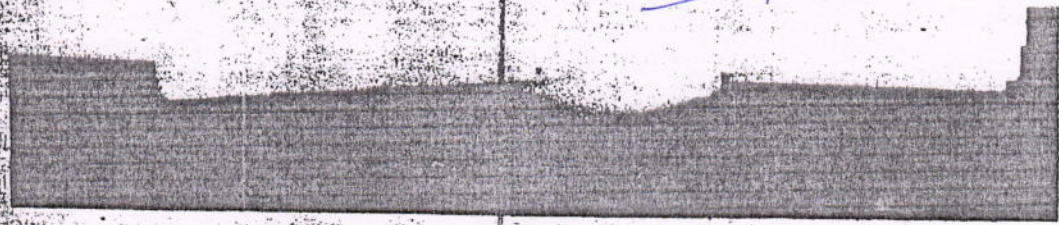
(I) Rs.36 Cr returned by L & B department during 2007-08 ; For implementation of the scheme, the department had released 86.18 crore to L & B department for acquisition of land between 1995 to 2003. The L & B Deptt during 9/2005 had intimated to the Rural Dev. for settlement of unutilized funds of Rs.37.37 crore which were lying idle in the PL A/c for the last 3-4 years & the L & B Department after final settlement had returned Rs.36 crore to the department during 2007-08.

Other than the letter of L & B Deptt., the department had no record regarding the funds released / utilized / remained unutilized with the L & B department and period thereof and action on the unutilized amounts was also taken only on the basis of the letter of L & B Deptt.

(II) Settlement of accounts with executing agencies: As per the Mini Master Plan during 95 plan, the department had released funds to DSIDC and MCD for developing of Growth centers and Multi purpose Community Centers. But due to non-materialization of the project the same could not be implemented. In response to the memo the department had furnished the settlement of accounts as per the statement obtained from DSIDC and department had not provided any record maintained at the departmental level. Further, as per record an amount Rs.376.46 lakhs of funds released to MCD for construction of MPCC and since no work has been started on these MPCC, the funds were diverted to other works by MCD and the same are yet to be returned. Other than these documents, department had no / or not provided to audit the consolidated information on the total funds released or to be obtained from other departments.

(III) Payment received from other departments: Dte. Of Prevention and Food Administration, Govt. of Delhi had made a payment of Rs.131akh to Rural Development during 1998 for allotment of land for setting up Food & Drug Lab. Neither the proposal for allotment of land was materialized nor department had returned the payment inspite of repeated reminders from DPFA, due to the non-availability of details of payment received in 1998.


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[1.4] Loans & Grant-in-Aid to MCD

[i] Loans to MCD: Department releases Loan to MCD for rural development schemes. In response to the observation regarding realization of the loan and interest thereon, the department had informed that 'the outstanding cannot be ascertained as the loan is repaid to Urban Dev. Department as per the Universal tax system'. As per the statement furnished by the department, the repayment was only 15% during the last 5 years compared to the release of loan and the statement does not also indicate the principle component and interest part. The department could not furnish any details on the total status of repayment of loan and interest thereon.

Necessary steps be taken to obtain the information regarding the realization of loan and interest from MCD under intimation to audit.

[ii] Grant in Aid to MCD: Every year department allocates Grant in Aid to MCD for development of Rural Villages as per approved schemes of Rural Dev. Board. As per the records it had been observed that except the utilization of the grants, the department had not resolved the physical / financial status of the schemes for the audit period.

During the year 2007-08, an amount of Rs.66 crore was issued as Grant in Aid to MCD for rural development but the files pertaining to the same were not furnished to audit, which may be shown to next audit.

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[Signature]
23/06/2023

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Para-7 Para-7 Para-7 Para-7

Page No. 8 CURRENT Audit Report

(7) PARA

Para I (Memo No.20) Functioning of the department & performance thereof:-

Performance of the Department
The Rural Development Department implements two plan schemes a) IDRV-Integrated Development of Rural Villages and b) MMP-Mini Master Plan besides providing loan & GIA to MCL for development of rural villages and rural roads. Following observations have been noticed while going through the physical and financial report received from awarded agencies:-

I. Non-monitoring of schemes

While going through the scheme files and physical and financial progress reports following irregularities have been noticed:-

1. During 2008-09, a number of sanctions were issued for various schemes under IDRV & MMP as per my financial statement. Following points have been noticed:-

a) Work held up: by the contractor, notice being issued (Rs. in lacs)

S.N	Name of work	Awarded amount	Date of sanction	Date of Completion	Physical Achievement	Financial Achievement	Total expdr.	Remarks
1	Development of pond at kh.No. 77/22/2 at village Ladpu	21.82	5/1/08	4/5/08	08-09 6%	5.44	5.67	Work held up. Notice being issued.
2	Restoration & repair of road in Harijan Basti at village Jafferpur Kalar in N.G. Block	13.34	11	9/1/08				Work not started by the contractor, notice being issued.

In both cases till date no notice has been issued by the department. The department in their reply has mentioned that the office is not empowered directly to rescind the work or to take action against the contractor. But the department should advise/direct the executing department to take action under the relevant clauses of the agreement where no hindrance exists in the on going projects and continue to maintain vigil and take action on the basis of monthly reports in the similar manner continuously to safeguard the Govt. Interest.

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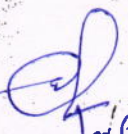
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Work held up due to land dispute, hindrance in the work etc.

S.N	Name of work	Awarded amount	Stipulated date of start	Date of Completion	Physical Achievement 01-02	Financial Achievement	Total Expend.	Remarks
1	Improvement of existing road from Badli Industrial area in Alipur Block	36.08	26/7/08	25/11/08	65%	18.50	18.50	Work held up
2	Development of streets at village Bhaiswa in Alipur	70.73	19/2/08	18/11/08	76%	53.16	53.16	Hindrance in the work
3	Providing and laying dry brick on edge flooring on Phirni Road in Alipur Block	22.00	18/7/08	7/11/08	98%	22.06	22.06	Work held up due to land dispute

As the work has been held up, it is clear that the budget provision kept for these particular schemes have been blocked. After incurring an expenditure of Rs. 70.40%, it is not even clear in this above issue that above 70% expenditure is how much useful as the work has been stopped, which is a big loss to the Govt.

Every month the department gets a physical and financial progress report from the awarded agencies/departments on the basis of which department should maintain a sanction register. Letters should be written to the awarded departments/agencies if a particular work/scheme is not completed within stipulated time or if the work has not been started in a particular scheme then the budget provision kept for the scheme may be transferred to another scheme for proper utilization of funds provided for these schemes.

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para-8

~~Page 140~~

Para No. 3. (Reference Audit Memo No. 17 Dt. 19.07.12)

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Expenditure of Rural Development Board

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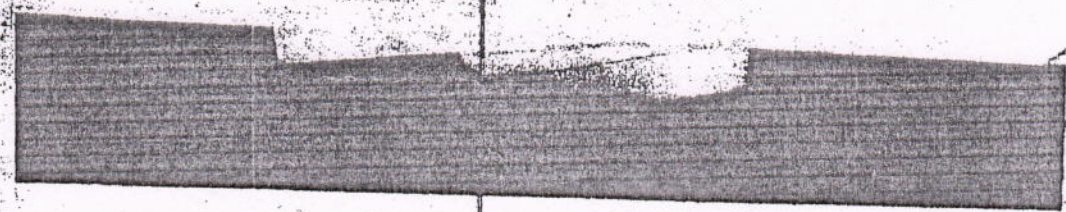
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Scrutiny of records made available to audit, it is observed that the Department is incurring expenditure on Rural Development Board from its allotted budget. From the records provided to audit it is also noticed that Rural Development Board has not provided with any budget/grant. Department has been requested to provide the bye-laws of the Board framed at the time of constitution, orders/notifications in regard to incurring expenditure on Rural Development Board, duties and functions of the Board as approved at the time of constitution etc. Department replied by endorsing an order dated 27.07.09 wherein the duties and functions of the board is mentioned. But no reply regarding expenditures of the Board to be met out from the budget provisions of the Department was received nor it is mentioned anywhere in the order dated 27.07.09. In the absence of the same audit could not ascertain whether these expenditures are in order and within the ambit of Bye-laws of the Board.

Reasons for not granting budget/grant to Rural Development Board and making expenditures on behalf of Board without any proper justifications may be elucidated to audit.

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Para-9

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Para-9

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(9) (Audit Memo. No. 14 Date: 13/04/2016) Para-9

Sub: Non-Monitoring of Physical Achievements of the Projects.

Rural Development Department accords administrative approval and expenditure sanction for various development works approved by the Delhi Rural Development Board (DRBD) for the development of the rural areas of Delhi through its executing agencies viz. Irrigation & Flood Control Deptt., South Delhi Municipal Corporation, North Delhi Municipal Corporation and Delhi Jal Board. The administrative approval and expenditure sanction is accorded subject to certain conditions. One of the condition is that the works shall be completed within the given time frame and within the sanctioned cost as per CPWD manual. Requisite clearance need to be procured by the executing agency and all the requisite clearances shall be expedited and procured and avoid cost escalation due to delay.

Physical Achievements of works sanctioned to I&FC during 2013-14

Financial Year	No. of works sanctioned	No. of complete works	Works in progress	Tender and estimate stage works	Held up works	Cancelled works	Behind schedule works	Remarks
Total spill over works upto 01.04.2013	341	181	73	12	44	31	103	
Works sanctioned	10	03	06	01	-	-	-	
Total	351	184	79	13	44	31	103	

Physical Achievements of works sanctioned to I&FC during 2014-15

Financial Year	No. of works sanctioned	No. of complete works	Works in progress	Tender and estimate stage works	Held up works	Cancelled works	Behind schedule works	Remarks
Total spill over works upto 01.04.2014	103	43	18	-	30	12	-	
Works sanctioned	103	0	03	99	01	0	-	
Total	206	43	21	99	31	12	-	

From the records made available by the department, no information relating to physical achievements of the works, has not been maintained in a systematic manner in respect of SDMC, NDMC and DJB. However, Utilization Certificates without any descriptions of the works are available in the records. From the above mentioned table for the year 2013-14, it is observed that out of 351 works allotted, 178 works were either held up or cancelled or behind schedule. During 2014-15, however, out of total 206 works, 43 works are either held up or cancelled.

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It is further observed that no monitoring was done by the executing agencies despite clear instructions issued alongwith the financial sanctions. Further, no progress reports were sent in respect of monitoring the ongoing works and completion of the awarded works.

A mechanism should be developed wherein accountability at each level is ensured to follow the terms and conditions of the administrative approval and expenditure sanction based on works manual and Govt. instructions issued from time to time. Without proper monitoring of the schemas, the desired benefits to the beneficiaries of the rural areas cannot be provided within reasonable time and cost effectiveness.

Further, it is advised that a register should be maintained to record physical as well as financial progress of every stage of the work so that proper linking of the physical achievements with the budgetary allocation can be ascertained.

Necessary action as per above observations be taken under intimation to audit.

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~~PARA-10.5~~
(Old Audit Para. No.18 of 2006-07 and Old Audit Para No.2 of 2007-08)
Subject: Multipurpose Community Centres.

I. **Non-realization of Licence Fee for the period 1996 to 08/2004**

The department has rented out the Multipurpose Community Centres (MPCC) to various depts. under GNCT of Delhi, autonomous bodies and to NGOs till 08/2004. Thereafter the management/control of these MPCC alongwith concerned files were transferred to the concerned Deputy Commissioners w.e.f. 08/2004 vide letter No.F.PD(RD)/Estate/Management PCC/2004/3121-3132 dated 16.08.2004.

The Licence Fee of these MPCCs amounting to Rs.97,28,959 as per Audit Para-16 of 2006-07 and Rs.77,74,798 as per Audit Para-2 of 2007-08 is still outstanding for the period 1996 to 08/2004.

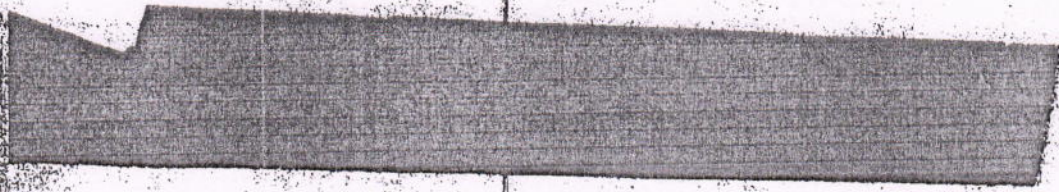
In this context, it has been noted that the files pertaining to MPCCs have been transferred to the concerned Deputy Commissioners, the department is not in a position to provide current status of the rent realized, if any, for the period. However, the department has communicated with the concerned DCs regarding the realization of the outstanding rent. In response the concerned DCs have also written to the authorities/agencies/NGOs in the matter but nothing material has come out of this exercise.

The department is advised to take up the matter with the concerned DC offices for stepping up efforts for realization of long outstanding rent of these centres so that past govt. dues are realized.

II. **Expenditure on Watch and Ward.**

During the audit period 2007-08, the department has released an amount of Rs.60.94 Lakhs to the office of DCs for incurring an expenditure on watch & ward and sanitation. But till 30.06.2008, the department has neither received nor had perused for the expenditure statement. Necessary steps taken on the subject be intimated.

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Para-11

Discrepancies in pay fixation of employees

Para-11
Para-11 Para 11

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During test check of service book record of staff, the following discrepancies in pay fixation have been observed:

Sh. Raj Kumar, Driver

Sh. Raj Kumar, Driver was drawing his pay as on 01/07/2008 at Rs. 8550/-+1900/- (GP). On 22/10/2008 he was promoted to the Grade Pay of Rs. 2400/-. On promotion his pay was to be fixed at Rs. 11270/- (8810+2400GP) whereas it has been fixed at Rs. 11210/- (8810+2400), which is incorrect. Therefore, his pay needs to be revised w.e.f. 22/10/2008 onwards.

Sh. Sudershan Kumar, UDC

Sh. Sudershan Kumar, UDC was appointed as LDC on 01/04/2007. As per fitment table his pay was to be fixed at Rs. 5830+1900 (GP) whereas, it was fixed at Rs. 5880+1900 (GP) which needs to be revised accordingly.

Above mentioned discrepancies are to be addressed after due verification of service record of the concerned.

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PART II
CURRENT AUDIT REPORT
(2017-18)

Irregular payment of Project Allowance to staff of Rural Development Department and recovery of Rs.3,26,910/- thereof. (Ref. audit memo 2 dt. 31-05-2018)

The staff of Rural Development Department were sanctioned special pay vide order No.F(1)/MMP/RD/95-96/Misc/2486-94 dated 21.11.1996, vide which the sanction of the Lt. Governor, Delhi for creation of 52 temporary posts under Mini Master Plan on adhoc and emergent basis for a period of five years, with Special Pay in accordance to their respective Scales of Pay was conveyed. Concurrence of the Finance Department (E-II) was availed vide U.O. No.11760/E.II dated 11.10.96

A proposal to revise the rates of Special Pay attached with the existing posts of the Office w.e.f. 1.8.1997 was floated on 11.11.1998 by Dy. Director (RD) which was approved by Finance Department on 14.02.2000 as per recommendations of 5th CPC and as per GOI's OM dated 22.04.1998 subject to the condition that the Department should undertake a thorough review of cases of Special Pay to determine the necessity for its continuance except for Project Director / Deputy Directors which was said to have been revised by the Finance Department. However, no such orders could be found on records.

A proposal to revise the rates of special pay was again floated on 06/10/08 by O.S. (RD) in reference to the recommendations of 6th CPC which was approved by project director (RD) on 06/10/08 without taking concurrence from Finance Department, GNCT, Delhi.

On scrutiny of Pay Bill Register, it has been observed that almost all the officers / officials have been paid 'Project Allowance' @ Rs.1500/- and Rs.1000/- according to their pay scales. In this context, the following information was sought by audit:-

1. Under which Rule, Project Allowance was granted to the officers / officials. A copy of the relevant orders was also sought.
2. A copy of the Sanction Order vide which the Project Allowance was drawn alongwith a copy of delegation of financial power on the subject was also sought.
3. From which date the Project Allowance was paid and to which category of employees.

In this connection, it was observed that no review of cases of Special Pay to determine the necessity for justification of its continuance was done by the department. Further, various Staff on diverted capacity in the department were denied special Pay whereas Assistant Engineers and Junior Engineers were drawing Special Pay. (Sh. B.S. Phool and Sh. Harjeet Singh respectively) No guidelines in this regard was provided to audit by which the above payment could be justified.

The grounds on which the nomenclature of Special Pay was changed to Project Allowance and justification for admitting rates of Project Allowance taken for recommending / revision of rates of Special Pay which was approved by Project Director on 6.10.2008 and continued to be drawn in respect of officers / officials beyond 01.01.2016 could not be provided by the department.

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List of officials who were drawing the Project allowance w.e.f.01.01.2016 to May 2018 is given below:-

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Sl. No	Name	Designation	Period From	Allowance drawn@	Total Months	Recovery
1	K.L.Sharma	Sr. A.O.	01.01.2016 to 30/11/2017	1500	23	34500
2	R.C.Antil	Dy. Director	01/03/2016 to 31/05/2016	1500	03	4500
3	Devender Kumar	Head Clerk	01/01/2016 to 31/05/2018	1000	29	29000 ✓
4	Smt.Lavina Singh	UDC	01/01/2016 to 31/05/2018	1000	29	29000 ✓
5	Hori Lal	LDC	01/01/2016 to 31/10/2016	1000	10	10000
6	Sudarshan Kumar	UDC	01/01/2016 to 31/05/2018	1000	29	29000 ✓
7	P.K.Jain	A.E.	01/01/2016 to 30/06/2017	1000	18	18000
8	Om Prakash Verma	UDC	01/06/2016 to 31/05/2018	1000	24	24000 ✓
9	Shushil Kumar	LDC	01/10/2016 to 31/05/2018	1000	20	20000 ✓
10	Amit Kumar	LDC	01/10/2016 to 31/05/2018	1000	20	20000 ✓
11	Bharat Singh	O.S.	01/07/2017 to 31/05/2018	1000	11	11000 ✓
12	Santosh Kumar	Steno GR II	28/06/2017 to 31/05/2018	1000	11	11100 ✓
13	A.k.Gambhir	Dy. Director	01/07/2017 to 31/05/2018	1500	11	16500 ✓
14	Nirmal Dhawal	Sr.PA	27/06/2017 to 31/05/2018	1000	11	11133 ✓
15	S.k.Mangla	A.E.	14/06/2017 to 30/11/2017	1000	05	5516
16	Narinder Passi	Dy. Director	29/06/2017 to 31/05/2018	1500	11	16600 ✓
17	Dharm Dutt	LDC	28/06/2017 to 31/05/2018	1000	11	11100 ✓
18	Surash Babu	LDC	28/06/2017 to 31/05/2018	1000	11	11100 ✓
19	Smt.Vinod Kiran	A.O.	18/12/2017 to 31/05/2018	1500	05	7694 ✓
20	Prabhat Kumar Kansal	A.E.	26/11/2017 to 31/05/2018	1000	06	6167 ✓
TOTAL						325910

Settled except Sr.No. 1, 2, 5, 7 & 15. balance of Rs 72516/-

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Deputy Director (RD) in his reply, submitted clarification on the subject which was considered and not found up to level of satisfaction to the extent so as to drop the issue at this juncture.

Recoveries on account of drawal of Project Allowance beyond 01.01.2016 as mentioned above may be got recovered & deposited into Govt. A/c after due verification of facts and figures under intimation to audit. Other similar cases may also be verified and action taken accordingly.

Para-13

Para No. 2

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Para-13

Payment of Electricity Tariff at higher rates and irregularities in payment of license fee. (Ref. audit memo 3 dt. 01-06-2018)

The office of Directorate of Rural Development has been allotted space in Kashmere Gate, ISBT Building by DTIDC Ltd. on payment of License Fee, Maintenance Charges and Water Charges on monthly basis and Electricity charges on actual consumption basis.

During the test check of Voucher file of the Directorate of Rural Development, Delhi, it has been observed that electricity Charges Bill were raised by Delhi Transport Infrastructure Development Corporation Ltd. @ Rs.11.00 per unit in respect of Cabin No.1 to 6 of Link Block, 1st Floor and Room No. 325 at 3rd floor, Office of Project Director (RD), ISBT Kashmere Gate which is much higher than the rates of electricity generation / distribution companies like BRPL, TPDDL, BYPL and NDMC etc.

DTIDC is not a electricity generation / distribution unit and the electricity is generally being distributed by Companies like BRPL, TPDDL, BYPL and NDMC etc who charge a maximum of Rs.7.75 / kWh for Individual Connections and Rs.8.00 / kWh for Non Domestic users. For all categories other than Domestic, Fixed Charges are to be levied based on billing demand per kW/kVA or part thereof.

Further, the office of Directorate of Rural Development has been occupying space i.e. Cabins No. 1 to 6 of Link Block, 1st Floor and Room No. 325 at 3rd Floor (as per electricity bills found on record) in 1st Floor, Kashmere Gate, ISBT Building whereas DTIDC has been charging License Fee, Maintenance Charges and Water Charges for Shop No. /Room at 3rd and 4th Floor from the department on monthly basis (as per Licence Fee / Water Charges Bill found on record).

In this connection, the following information was sought from the department:-

- 1 Copy of allotment letter of cabins No. 1 to 6 of Link Block, 1st Floor and Room No. 325 at 3rd Floor for which the electricity bills are being paid by the department.
- 2 Record / information regarding charging of Licence Fee, maintenance Charges and Water Charges for 3rd and 4th Floor by DTIDC.
- 3 Total expenditure incurred by the department towards Licence Fee, Maintenance Charges and Water Charges and Electricity Bill during 2017-18 towards the unoccupied spaces.
- 4 Reasons for payment of Electricity Bill / licence fee / Water charges / Maintenance charges for non-allotted / non occupied area.

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No information / reply has been received from the auditee unit. The department may reconcile the extra payment released to DTIDC under intimation to audit.

Para-14
Para No. 3
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Para-14
Non recovery of subscription of Rs.19900/- towards DGHS at prescribed rates (Ref Audit Memo No.4 Dated: 01-06-2018).

The rate of contribution towards Delhi government Health Scheme (DGHS) is fixed in reference to the grade pay that the official would have drawn in the post held by him / her had he / she continued to be in service now but for his / her retirement / death at specified rates according to Grade Pay. The rates were revised vide OM No.11011/11/2016-CGHS(P)/DHS dated 9.1.2017 and 13.01.2017 issued by Min. of Health & FW, GOI due to revision of pay and allowances of Central Govt. employees on account of implementation of recommendations of the 7th CPC adopted under DGEHS w.e.f. 1.2.2017 in consultation with Finance Department, GNCTD.

During the test check of records of Directorate of Rural Development, Delhi, it was noticed that arrears of DGHS contribution for the period mentioned against each, were not found recovered from the pay of the following officials as per details given below:-

S.No	Name & Designation	B.Pay + DP	Recovery period	Deductions made	Deductions due	Difference to be recovered	Total amount of difference
1	Narender Passi, Dy. Director	Level-11	02/2017 to 06/2017	@ Rs.325/- per month	@ Rs.650/- per month	325 x 5=1625	1625
2	P.K. Kansal, A.E.	GP-7600	02/2017 to 06/2017	@ Rs.500/- per month	@ Rs.1000/- per month	500 x 5=2500	2500
3	Kamal Kumar, Asstt. Accounts Officer	GP-4800	02/2017 to 07/2017	@ Rs.325/- per month	@ Rs.650/- per month	325 x 6=1950	1950
4	Bharat Singh, Section Officer	Level-8	02/2017 to 07/2017	@ Rs.325/- per month	@ Rs.650/- per month	325 x 6=1950	1950
5	Devender Kumar Arora, Asstt. Section Officer	GP-4600	02/2017 to 07/2017	@ Rs.325/- per month	@ Rs.650/- per month	325 x 6=1950	1950
6	Nirmala Dhawal, P.A.	Level-8	02/2017 to 07/2017	@ Rs.325/- per month	@ Rs.650/- per month	325 x 6=1950	1950
7	Santosh Kumar, steno/Gr.II	Level-7	02/2017 to 06/2017	@ Rs.325/- per month	@ Rs.650/- per month	325 x 5=1625	1625

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8	Lavina Singh, Sr. Asstt	Level-6	02/2017 to 07/2017	@ Rs.225/- per month	@ Rs.450/- per month	225 x 6=1350	1350
9	O.P. Verma, Sr. Asstt	Level-4	02/2017 to 07/2017	@ Rs.125/- per month	@ Rs.250/- per month	125 x 6=750	750
10	Sudershan, Sr. Asstt	GP- 2400	02/2017 to 07/2017	@ Rs.125/- per month	@ Rs.250/- per month	125 x 6=750	750
11	Dharam Dutt, Jr Asstt	Level-3	02/2017 to 06/2017	@ Rs.125/- per month	@ Rs.250/- per month	125 x5=625	625
12	Suresh Babu, Jr. Asstt	Level-3	02/2017 to 06/2017	@ Rs.125/- per month	@ Rs.250/- per month	125 x5=625	625
13	Amit Kumar, Jr Asstt	GP- 1900	02/2017 to 07/2017	@ Rs.125/- per month	@ Rs.250/- per month	125 x6=750	750
14	Sushil Kumar, Jr.Asstt	GP- 1900	02/2017 to 07/2017	@ Rs.125/- per month	@ Rs.250/- per month	125 x6=750	750
15	Raj Kumar, Driver	GP- 2800	02/2017 to 07/2017	@ Rs.125/- per month	@ Rs.250/- per month	125 x6=750	750
TOTAL							19900

Therefore, the above recovery on account of arrears be made from the officials concerned and be deposited into Government Account after due verification of facts and figures. All other similar cases may also be reviewed accordingly under intimation to audit.

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Para No. 4
Para-15

Short deduction of UTGEIS Subscription of ' Group A and B' Employees amounting to Rs.5490/- (Ref Audit Memo No.5 Dated: 01-06-2018)

The rate of subscription towards Insurance Fund of Group 'A' officer in the Grade Pay of Rs.6600 is at Rs.120/- per month and of Group 'B' officer in the Grade Pay of Rs.4800 is at Rs.60/- per month.

During the test check of Pay Bill Registers maintained by the office of Directorate of Rural Development, Delhi for the audit period it has been noticed that, the UTGEIS subscription in respect of following Group 'A' and 'B' employees has not been deducted at the enhanced rate of Rs.120/- and Rs.60/- respectively.

Sl. No.	Name and Designation (Mr./Ms.)	Recovery Period	Total months of recovery	Amount of recovery		Short Deduction	Difference to be recovered
				Deduction made	Deduction to be made		
1	Bharat Singh, O.S.	1/2018 to 5/2018	05	30	60	30	150
2	Prabhat Kumar Kansal, A.E.	1/2011 to 5/2018	89	60	120	60	5340

Recovery may be effected and deposited into Govt. A/c after due verification of facts and figures under intimation to audit. Other similar case may be verified and action taken accordingly.

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Para-16

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Para No. 16 Non monitoring of terms and conditions attached with the A/A & E/S of approved work. (Ref Audit Memo No.6 Dated: 04.06.2018 & 06.06.2018).

During audit, it has been revealed that the principal function of the Rural Development Department is to take up various development works / activities of rural areas of Delhi through its executing agencies viz. I & FC Department, MCD, DJB etc. The executing agencies on demand of public through MLA / MP concerned, submits preliminary estimate to RD Department through their Head of Department for taking up the same for its approval in DRDB and issue of Administrative Approval and Expenditure Sanction after going through all the relevant clauses / clearances etc. required for execution of the said development work.

During the test check of Work files, it was observed that no compliance of following terms and conditions of A/A and E/S by the executing agencies was being monitored by the department:-

As per item No.3 of Terms and Conditions of A/A & E/S laid down by the department in compliance to CPWD Manual/departmental orders and instructions on execution of the work, the executing Agency must seek the revised approval in case tender amount is higher than the sanction amount / or wherever there is change in the scope of work.

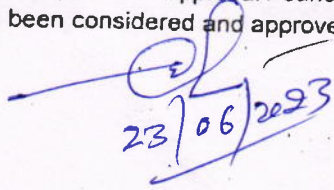
As per item No.6 of Terms and Conditions, monthly / quarterly progress report of work and expenditure (physical and financial) shall be furnished to Project Director (RD) and Development Commissioner for their appraisal.

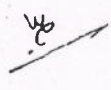
As per item No.10 of Terms and Conditions, the executing agency shall prepare detailed estimates as per field survey before call of tender etc. as per provision of CPWD Manual. Further, copy of detailed estimates, specifications and award letter shall be submitted to this office as soon as the work is awarded. Quality Control checks shall be carried out regularly as per provisions of CPWD Manual and Code etc.

As per item No.14 of Terms and Conditions, the executing agency during the course of execution /construction will ensure that the specification of items, their quality, quantities and proportion of the quantities as well as measurements in respect thereof as used in the project during the course of construction are the same on the basis of which estimates have been prepared and that there is no deviation whatsoever. For fulfillment of the aforesaid requirement, Supervisory Officers / Engineers during the course of execution / construction shall carry out regular inspections and ensure that specifications regarding quality, quantities and proportions / measurements thereof are being adhered to scrupulously.

As per item No.19 of Terms and Conditions of the department, no extra item shall be included in the sanctioned project / work subsequent to the sanction. Extra items, if essential, shall be included in the execution of work only after the prior approval of the Competent Sanctioning Authority i.e. PDRD / Development Commissioner. Post facto approvals shall not be permitted.

As per item No.26 of Terms and Conditions of the department, department shall not make any payment in anticipation of approval / sanction of revised / modified estimates unless and until the same has been considered and approved by the Competent Authority.


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As per item No.27 of Terms and Conditions, on the conclusion of the project / scheme, work completion certificate with in 30 days and 3rd Party quality control certificate must be obtained from the third party before making final payment to the contractor. The same must be furnished by the executing agency to Administrative Department which will in turn submit authenticated copies of the said certificates to Finance Department / planning Department

However, during the test check of Work files, no such reports/follow up/proper monitoring have been found on records by which it could be ascertained that :-

- 1 Whether the Work was completed within the amount of A/A and E/s or exceeded the amount of sanction.
- 2 Whether, the work was completed in the prescribed time period or extension of time involved in the execution of the work
- 3 Whether the work was completed as per sanctioned estimate/schedule of work or extra items/deviation in certain items involved.
- 4 Whether all the financial and physical targets of the project were being met by the Executing Agency as per Terms and Conditions of A/A and E/S.
- 5 Whether all other terms and conditions of A/A and E/s were complied with or not.

HOO may take necessary action for monitoring of terms and conditions of A/A and E/s under intimation to audit.

Para No. ¹⁷ Non Production of Record.
para-17 (Ref Audit Memo No.1 Dated: 28.06-2018).

During the course of audit for the period 2016-17, following records were not provided as per detailed below:

S.No	Detail of records not produced to audit
1	Vehicle Record files, Log Books/history sheet and POL Records.
2	Records regarding monitoring of works, Information / record regarding foreclosed / rescinded works etc. <i>fresh</i>
3	File regarding Allotment of Cabins/space by DTIDC.
4	Record information regarding charging of Licence Fee, maintenance Charges and Water Charges for 3 rd and 4 th Floor by DTIDC
	Information / record regarding expenditure towards License Fee, Maintenance Charges, Water Charges and Electricity Bill towards unoccupied spaces.

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Non production of records is a serious matter and therefore if any irregularity / discrepancy are found in the records not produced to audit at any stage by any agency, the whole responsibility will lie on the concerned Head of Department. It is suggested that the above mentioned record be traced and shown to next audit for scrutiny.

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I.A.O. Audit Party No. XI

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18 para-18

PART-II

CURRENT AUDIT REPORT (2018-19)

PARA No.01- Recovery of Licence fee amounting to Rs.4060/-

(Ref: Audit Memo No. 02 Dated: 01/11/2019)

An amount of
Rs 3640/-
has been
recovered
vide
bill No -
52 dated
17/9/2020
Hence para
may be
settled
partly

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. The details of recovery for the period from 01.07.2017 to 31.10.2019 are as under:-

S. no	Name of official & Designation	Type of Quarter	License fee deducted	Enhanced License fee	Difference	Period 01.07.17 to 31.10.19	Amount of Recovery
1	Sh Narender Passi, Dy. Director	33-B, Pocket-B, Mayapuri Vihar, Type-IV	625	640	15	01.07.17 to 31.10.19	15x28=420
2	Sh Raj Kumar, Driver	TYPE-II, Gulabi Bagh.	245	310	65	01.07.17 to 31.10.19	65x28=1820 ✓
3	Sh Suresh Babu, LDC	TYPE-II, Gulabi Bagh	245	310	65	01.07.17 to 31.10.19	65x28=1820 ✓
Total							4060

DDO may take necessary action to recover an amount of Rs.4060/- from the concerned employees after due verification of facts & figure. Other similar cases may also be reviewed accordingly under intimation to audit.

PARA No.02- Recovery of Transport allowance amounting to Rs.7704/-

(Ref: Audit Memo No. 04 Dated: 13/11/2019)

19 para-19

During the audit, it has been observed from the service book of Sh. Narinder Passi, Dy. Director that he was on commuted leave w.e.f. 21.05.2018 to 06.07.2018 but the department has paid transport allowance to him for the m/o June-2018 which is irregular.

As per transport allowance rules if the official/officer is on leave in full calendar month he is not entitled to draw transport allowance for that month.

DDO may take necessary action to recover an amount of Rs.7704/- from the concerned officer after due verification of facts & figure under intimation to audit.

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PARA No.03- Short recovery in Income Tax.

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(Ref: Audit Memo No. 07 Dated: 15/11/2019)

While scrutiny the record of Income Tax for the year 2018-19 it has been observed that complete Tax has not deducted in r/o Sh. Bharat Singh, SO, due to wrong calculation of HRA rebate. The details are as under:-

1. Calculation sheet in r/o Sh. Bharat Singh, S.O. (2018-19)

S.No.	Description	Amount as per Form No.16/Calculation sheet	Amount as per actual
	Gross Total Salary	1139784	1139784
	(-) Standard Deduction	40000	40000
	(-) HRA rebate (99600-90416)	10812	9184
	Gross Salary	1089772	1090600
	Rebate for deductions under 80-C	(-150000)	(-150000)
	(-) Medical 80D	(-7800)	(-7800)
	Taxable Income	931972	932800
	First 250000 ----- Nil (250000-500000) ----- 5 % (500000-1000000) ----- 20 % (Above 1000000) ----- 30 %		
	Income Tax = Rs. 98894/- Education cess Tax = 3956/-	Income Tax = Rs. 99060/- Education cess = Rs. 3962/- Total = Rs.103022/-	
	Actual Income Tax Deducted as per PBR Income Tax = Rs. 98894/- Education cess Tax = 3956/- Total 102850/-	Rs.99060-98894=166 (Income Tax) Rs.3962-3956=6 (E. Cess)	
	Balance Tax to be recovered now	Total Rs.172/-	

The DDO may recover the short recovery of Income Tax amounting to Rs 172/- as per detailed above from the concerned employee after due verification of facts and figure. These cases are illustrative not exhaustive, similar other cases may also be reviewed accordingly under intimation to audit.

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Para-17

Para-17

PARA No.04- Non deduction of T.D.S.

para-21

(Ref: Audit Memo No. 08 Dated: 15/11/2019)

As per income tax rule 194(C) T.D.S. @ 2% should be deducted on contract to the value of Rs.30000/- for each contract. During the audit it has been observed that the department has not deducted T.D.S. on the following bills:-

S.No.	Bill No.	Date	Name of dealer	Amount of Bill	Remarks
1	79	14.09.2018	M/s Universal Motors	41692	Repair of Vehicle.
2	112	20.11.2018	M/s Universal Motors	34163	Repair of Vehicle.


DDO may take necessary action to recover an amount of Rs.1517/- on a/c of TDS from the concerned dealer. Other similar cases may also be reviewed and necessary TDS may be recovered under intimation to audit.

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Audit Party No.01


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PART II
CURRENT AUDIT REPORT
(2019-20)

(Ref. Audit Memo No.3 dated: 27.10.2020)

PARA NO .01:- Short recovery of Licence Fee In respect of Govt accommodation.

As per PWD & Housing, Deptt. GNCT of Delhi order No. F 4 (1) Misc./ PWD&H/A-II/2004/P.F./10039-51 dated 16.07.2018 and order no.18012/2/2015-Pol.III, dated 19.07.2017 of directorate of Estates, the flat rate of Licence Fee for various types of residential accommodation have been revised w.e.f 01.07.2017.

During scrutiny of the PBRs and other allied records maintained in the Directorate of Rural Development, Room No. 411-412, 4th Floor, ISBT Building, Kashmiri Gate, Delhi-110006, the following short recovery of Licence fee has been observed :-

Sr. No.	Name & Design.	Res. Address	Period		Licence Fee			No. of months	Amount recover-able (Rs.)
			From	To	Due	Paid	Diff.		
1.	Sh. Narinder Passi, Dy. Director	33-B, Pocket -B, Mayur Vihar	11/19	06/20	625	640	15	08	120/-
TOTAL									120/-

Therefore HOO may elucidate to the reason for the above said Irregularities to the Audit and make a recovery Rs.120/- on account of short deduction of Licence Fee from the concerned official after due verification of facts and figure under intimation to the audit. Similar other cases may also be reviewed at your own level under intimation to audit.

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Para-18
Para-18

(Ref. Audit Memo No.9 dated: 03.11.2020)

PARA NO.02: Shortcomings in awarding contract to M/s MIRAZ FACILITY MANAGEMENT SERVICES PVT. LTD. for providing part time sweeper (2) for the period 04.09.2019 to 03.04.2020.

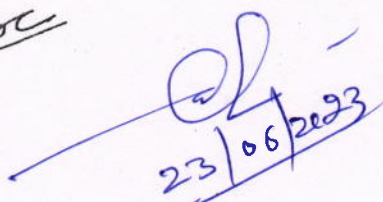
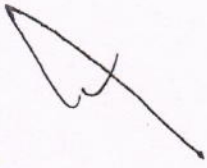
During the test check of File No. 6/94/PD(RD)/Store regarding deployment of part time sweeper on contractual basis, provided to the audit by the Directorate of Rural Development , Room No. 411-412, 4th Floor, ISBT Building, Kashmiri Gate, Delhi-110006 following shortcomings have been noticed:-

Contract regarding outsourcing of two Part time sweepers on contractual basis for the period 04.09.2019 to 03.04.2020 has been awarded to M/s MIRAZ FACILITY MANAGEMENT SERVICES PVT. LTD.@ Rs.84325/- through GEM wherein service days in a month is 22 days and rate is inclusive of ESI, PF, admn. Charges and other components. But no record /documents regarding appointment of part time sweeper and detail regarding EPF Account No./ ESI card etc. of employees deployed has been obtained by the department from contractor.

Department has released the whole payment of contract i.e. Rs. 84318/-vide Bill No.CB-143 dt.13.12.2019 without obtaining certificate/record relating to PF, ESI contribution of concerned employee submitted by contractor to concerned authorities and no attendance record of staff outsourced available in file. Department has released the payment without verifying whether the payment to the outsourced staff has been paid or not and department has released the payment in advance i.e. before completion of contract as there is no provision of advance payment was there in contract.

Release of payment without completion of all formalities at the level of department is irregular and misuse of govt. money.

HOO may take necessary steps to rectify the above irregularities and regularise the same from competent authority i.e. HOD under intimation to Audit.

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(Ref. Audit Memo No. 1 dated: 26.10.2020)

PARA NO. 03: Non-production of records.

The following record was not produced to the audit for the following period

1. Contingent Register/ Expenditure Control Register/TR-V Stock Register
2. Water Charges/ Licence Fee Register
3. Property Register/ Service Postage Stamp Register
4. List of dead stock/unserviceable stock
5. Imprest Register/ Permanent Advance Register
6. Cheque issue Register
7. Biometric Record

MKC
 (Mohan Kr. Chaudhary)
 AAO

MKC
 11/07/2022
 AAO
 Audit Party
 No - XIV

147/2022
IAO
Party No. XIV

(Sadhna Sharma)
 IAO/AO , Party No.XIV

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PART- II
CURRENT AUDIT REPORT
(01.04.2020 to 31.03.2021)

Para-19 Para-19
Para No.01: Irregularities in Pay fixation

(Ref: Audit Memo No.04 Dated: 11.02.2022)

As per the scheme of MACP, on up gradation under the scheme, pay of an employee will be fixed under Rule 13 of the CCS (Revised Pay) Rules 2008. The financial benefit allowed under the scheme will be final and no further fixation of pay at the time of regular promotion/ Grant of Non functional Scale. However, at the time of actual promotion/ Grant of Non Functional Scale, if it happens to be in a post carrying higher grade pay than what is available under MACP, no pay fixation would be available and only difference of the Grade pay would be made available.

However on scrutiny of service book of Sh. Santosh Kumar Singh, Gr-II steno., it revealed that the official was granted 1st MACP from the Grade pay of Rs.2400/- to the Grade pay of Rs.2800/- PB-I w.e.f. 01.09.2008 and his pay has been fixed under Rule 13 of the CCS (Revised Pay) Rules 2008 on the date of MACP. Further, on his granting of Non Functional Scale in the Grade Pay Rs.4200/- PB-II, on 22.06.2011, the pay of the official has again been fixed after granting notional increment. The details are as under:


Particulars	Pay as on	Pay as per Rule		Pay as per Department	
		Band Pay	Grade Pay	Band Pay	Grade Pay
Existing Pay	22.06.11	10960	2800	10960	2800
Pay fixed on Grant of NFS	22.06.11	10960	4200	10960	4200
Pay fixed on promotion as Gr-II	01.07.11	11380	4200	11810	4200
	25.05.12	11380	4600	11810	4600
	01.07.12	12340	4600	12790	4600
	01.07.13	12850	4600	13320	4600
	01.07.14	13380	4600	13860	4600
	01.07.15	13920	4600	14420	4600
	Pay fixed as per 7 th CPC In level 07	01.01.16		47600	
	01.07.16		49000		50500
	01.07.17		50500		52000
	01.07.18		52000		53600
	01.07.19		53600		55200
	01.07.20		55200		56900
	01.07.21		56900		58600

Accordingly, the pay fixation made on grant of Non Functional Scale is irregular and an amount of Rs.2,05,067/- has been overpaid to the official up to January 2022, as per annexure-A. Necessary steps may be taken to rectify the pay fixation and recover the over payment after due verification of the fact and figures under intimation to audit.

Para-20 Para-20
Para No.02: Non submission of Utilization Certification/Non surrendering of unspent balance.
(Ref: Audit Memo No.05 Dated: 14.02.2022)

On test check of file pertaining to Utilization of Funds released to various bodies/ implementing agencies by the Rural Development Department, it has been observed that the Department has released funds to various agencies to carry out the works under M H 4515-IDRUV/IDRB as per details given below.

Sl. No	Executing Agency	Total Fund released up to 2019-20	Expenditure during 2019-20	(Rs. In Crore) Balance
1.	NDMC	43.64	0.65	42.29
2.	SDMC	75.89	30.12	45.77


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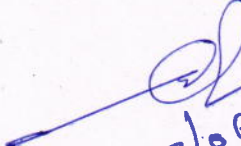



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3.	EDMC	1.10	0	1.10
4.	DJB	2.71	0	2.71
5.	DCB	5.15	0	5.15
	Total	128.49	30.77	97.72

From the above, it has been observed that a total amount of Rs. 97.72 crores are pending with various bodies/implementing agencies and utilization certificates for the period 2020-21 has not been received from the agencies nor the unspent balances lying with are refunded to the Government..

Necessary step may be taken to get the utilization certificates and the unspent balance lying with the agencies refunded immediately under intimation to audit.


 23/06/2023


 Inspecting Audit Officer
 Audit Party No. IX

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Due & Drawn Statement

Annexure "A"

NAME: Sh. Santosh Kumar Singh, Gr.II, Steno

Period: 22/06/2011 TO 31/12/2015

Period	Amount Due					Amount Drawn					difference				
	Pay	G. PAY	D.A.	H.R.A.	TOTAL	Pay	G. Pay	D.A.	H.R.A.	TOTAL	Pay	G.PAY	D.A.	H.R.A.	TOTAL
1-Nov-11	30-Jun-11	5282	1260	2319	6367	3288	1260	2319	6867	0	0	0	0	0	0
1-Jul-11	31-Jul-11	11380	4200	9036	24516	11810	4200	9286	25295	-430	0	-250	0	0	-680
1-Aug-11	31-Aug-11	11380	4200	9036	24616	11810	4200	9286	25296	-430	0	-250	0	0	-680
1-Sep-11	30-Sep-11	11380	4200	9036	24616	11810	4200	9286	25295	-430	0	-250	0	0	-680
1-Oct-11	31-Oct-11	11380	4200	9036	24616	11810	4200	9286	25296	-430	0	-250	0	0	-680
1-Nov-11	30-Nov-11	11380	4200	9036	24616	11810	4200	9286	25296	-430	0	-250	0	0	-680
1-Dec-11	31-Dec-11	11380	4200	9036	24616	11810	4200	9286	25296	-430	0	-250	0	0	-680
1-Jan-12	31-Jan-12	11380	4200	10127	25707	11810	4200	10407	26417	-430	0	-280	0	0	-710
1-Feb-12	29-Feb-12	11380	4200	10127	25707	11810	4200	10407	26417	-430	0	-280	0	0	-710
1-Mar-12	31-Mar-12	11380	4200	10127	25707	11810	4200	10407	26417	-430	0	-280	0	0	-710
1-Apr-12	30-Apr-12	11380	4200	10127	25707	11810	4200	10407	26417	-430	0	-280	0	0	-710
1-May-12	24-May-12	8810	3251	7840	19901	9143	3252	8057	20452	-333	-1	-217	0	0	-551
15-May-12	31-May-12	2570	1039	2346	5955	2667	1039	2409	6115	-97	0	-63	0	0	-160
1-Jun-12	30-Jun-12	11380	4500	10387	26367	11810	4500	10667	27077	-430	0	-280	0	0	-710
1-Jul-12	31-Jul-12	12340	4500	12197	29137	12790	4500	12521	29911	-450	0	-324	0	0	-774
1-Aug-12	31-Aug-12	12340	4500	12197	29137	12790	4500	12521	29911	-450	0	-324	0	0	-774
1-Sep-12	30-Sep-12	12340	4500	12197	29137	12790	4500	12521	29911	-450	0	-324	0	0	-774
1-Oct-12	31-Oct-12	12340	4500	12197	29137	12790	4500	12521	29911	-450	0	-324	0	0	-774
1-Nov-12	30-Nov-12	12340	4500	12197	29137	12790	4500	12521	29911	-450	0	-324	0	0	-774
1-Dec-12	31-Dec-12	12340	4500	12197	29137	12790	4500	12521	29911	-450	0	-324	0	0	-774
1-Jan-13	31-Jan-13	12340	4500	13552	30492	12790	4500	13912	31302	-450	0	-360	0	0	-810
1-Feb-13	28-Feb-13	12340	4500	13552	30492	12790	4500	13912	31302	-450	0	-360	0	0	-810
1-Mar-13	31-Mar-13	12340	4500	13552	30492	12790	4500	13912	31302	-450	0	-360	0	0	-810
1-Apr-13	30-Apr-13	12340	4500	13552	30492	12790	4500	13912	31302	-450	0	-360	0	0	-810
1-May-13	31-May-13	12340	4500	13552	30492	12790	4500	13912	31302	-450	0	-360	0	0	-810
1-Jun-13	30-Jun-13	12340	4500	13552	30492	12790	4500	13912	31302	-450	0	-360	0	0	-810
1-Jul-13	31-Jul-13	12850	4500	15705	33155	13320	4500	16128	34048	-470	0	-423	0	0	-893
1-Aug-13	31-Aug-13	12850	4500	15705	33155	13320	4500	16128	34048	-470	0	-423	0	0	-893

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1-Sep-13	30-Sep-13	12850	4600	15705		33155	13320	4600	16128		34048	-470	0	-423	0	-893
1-Oct-13	31-Oct-13	12850	4600	15705		33155	13320	4600	16128		34048	-470	0	-423	0	-893
1-Nov-13	30-Nov-13	12850	4600	15705		33155	13320	4600	16128		34048	-470	0	-423	0	-893
1-Dec-13	31-Dec-13	12850	4600	15705		33155	13320	4600	16128		34048	-470	0	-423	0	-893
1-Jan-14	31-Jan-14	12850	4600	17450		34900	13320	4600	17920		35840	-470	0	-470	0	-940
1-Feb-14	28-Feb-14	12850	4600	17450		34900	13320	4600	17920		35840	-470	0	-470	0	-940
1-Mar-14	31-Mar-14	12850	4600	17450		34900	13320	4600	17920		35840	-470	0	-470	0	-940
1-Apr-14	30-Apr-14	12850	4600	17450		34900	13320	4600	17920		35840	-470	0	-470	0	-940
1-May-14	31-May-14	12850	4600	17450		34900	13320	4600	17920		35840	-470	0	-470	0	-940
1-Jun-14	30-Jun-14	12850	4600	17450		34900	13320	4600	17920		35840	-470	0	-470	0	-940
1-Jul-14	31-Jul-14	13380	4600	19239		37219	13860	4600	19752		38212	-480	0	-513	0	-993
1-Aug-14	31-Aug-14	13380	4600	19239		37219	13860	4600	19752		38212	-480	0	-513	0	-993
1-Sep-14	30-Sep-14	13380	4600	19239		37219	13860	4600	19752		38212	-480	0	-513	0	-993
1-Oct-14	31-Oct-14	13380	4600	19239		37219	13860	4600	19752		38212	-480	0	-513	0	-993
1-Nov-14	30-Nov-14	13380	4600	19239		37219	13860	4600	19752		38212	-480	0	-513	0	-993
1-Dec-14	31-Dec-14	13380	4600	19239		37219	13860	4600	19752		38212	-480	0	-513	0	-993
1-Jan-15	31-Jan-15	13380	4600	20317		43691	13860	4600	20860		44858	-480	0	-543	-144	-1167
1-Feb-15	28-Feb-15	13380	4600	20317		43691	13860	4600	20860		44858	-480	0	-543	-144	-1167
1-Mar-15	31-Mar-15	13380	4600	20317		43691	13860	4600	20860		44858	-480	0	-543	-144	-1167
1-Apr-15	30-Apr-15	13380	4600	20317		43691	13860	4600	20860		44858	-480	0	-543	-144	-1167
1-May-15	31-May-15	13380	4600	20317		43691	13860	4600	20860		44858	-480	0	-543	-144	-1167
1-Jun-15	30-Jun-15	13380	4600	20317		43691	13860	4600	20860		44858	-480	0	-543	-144	-1167
1-Jul-15	31-Jul-15	13920	4600	22039		5394	13860	4600	22634		47360	-500	0	-595	-150	-1245
1-Aug-15	31-Aug-15	13920	4600	22039		5394	13860	4600	22634		47360	-500	0	-595	-150	-1245
1-Sep-15	30-Sep-15	13920	4600	22039		5394	13860	4600	22634		47360	-500	0	-595	-150	-1245
1-Oct-15	31-Oct-15	13920	4600	22039		5394	13860	4600	22634		47360	-500	0	-595	-150	-1245
1-Nov-15	30-Nov-15	13920	4600	22039		5394	13860	4600	22634		47360	-500	0	-595	-150	-1245
1-Dec-15	31-Dec-15	13920	4600	22039		5394	13860	4600	22634		47360	-500	0	-595	-150	-1245
Total		686208	245350	840610	65700	1837858	711168	245351	853158	67464	1887141	-24960	-1	-22548	-1764	-49273

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 M. Sanjosh Kumar Singh, Gr.II, Steno

Period : 01/01/2016 to 31/01/2022

Period	Amount Due					Amount Drawn					difference					
	Basic Pay	D.A.	H.R.A.	T.A.	TOTAL	Basic Pay	D.A.	H.R.A.	T.A.	TOTAL	Basic Pay	D.A.	H.R.A.	T.A.	TOTAL	
1-Jan-16	31-Jan-16	47600	0	5556	3600	56756	49000	0	5706	3600	58306	-1400	0	-150	0	-1550
1-Feb-16	29-Feb-16	47600	0	5556	3600	56756	49000	0	5706	3600	58306	-1400	0	-150	0	-1550
1-Mar-16	31-Mar-16	47500	0	5556	3600	56756	49000	0	5706	3600	58306	-1400	0	-150	0	-1550
1-Apr-16	30-Apr-16	47500	0	5556	3600	56756	49000	0	5706	3600	58306	-1400	0	-150	0	-1550
1-May-16	31-May-16	47500	0	5556	3600	56756	49000	0	5706	3600	58306	-1400	0	-150	0	-1550
1-Jun-16	30-Jun-16	47600	0	5556	3600	56756	49000	0	5706	3600	58306	-1400	0	-150	0	-1550
1-Jul-16	31-Jul-16	49000	980	5724	3600	59304	50500	1010	5877	3600	60987	-1500	-30	-153	0	-1683
1-Aug-16	31-Aug-16	49000	980	5724	3600	59304	50500	1010	5877	3600	60987	-1500	-30	-153	0	-1683
1-Sep-16	30-Sep-16	49000	980	5724	3600	59304	50500	1010	5877	3600	60987	-1500	-30	-153	0	-1683
1-Oct-16	31-Oct-16	49000	980	5724	3600	59304	50500	1010	5877	3600	60987	-1500	-30	-153	0	-1683
1-Nov-16	30-Nov-16	49000	980	5724	3600	59304	50500	1010	5877	3600	60987	-1500	-30	-153	0	-1683
1-Dec-16	31-Dec-16	49000	980	5724	3600	59304	50500	1010	5877	3600	60987	-1500	-30	-153	0	-1683
1-Jan-17	31-Jan-17	49000	1960	5724	3600	60284	50500	2020	5877	3600	61997	-1500	-60	-153	0	-1713
1-Feb-17	28-Feb-17	49000	1960	5724	3600	60284	50500	2020	5877	3600	61997	-1500	-60	-153	0	-1713
1-Mar-17	31-Mar-17	49000	1960	5724	3600	60284	50500	2020	5877	3600	61997	-1500	-60	-153	0	-1713
1-Apr-17	30-Apr-17	49000	1960	5724	3600	60284	50500	2020	5877	3600	61997	-1500	-60	-153	0	-1713
1-May-17	31-May-17	49000	1960	5724	3600	60284	50500	2020	5877	3600	61997	-1500	-60	-153	0	-1713
1-Jun-17	30-Jun-17	49000	1960	5724	3600	60284	50500	2020	5877	3600	61997	-1500	-60	-153	0	-1713
1-Jul-17	31-Jul-17	50500	2525	12120	3780	68925	52000	2600	12480	3780	70860	-1500	-75	-360	0	-1935
1-Aug-17	31-Aug-17	50500	2525	12120	3780	68925	52000	2600	12480	3780	70860	-1500	-75	-360	0	-1935
1-Sep-17	30-Sep-17	50500	2525	12120	3780	68925	52000	2600	12480	3780	70860	-1500	-75	-360	0	-1935
1-Oct-17	31-Oct-17	50500	2525	12120	3780	68925	52000	2600	12480	3780	70860	-1500	-75	-360	0	-1935
1-Nov-17	30-Nov-17	50500	2525	12120	3780	68925	52000	2600	12480	3780	70860	-1500	-75	-360	0	-1935
1-Dec-17	31-Dec-17	50500	2525	12120	3780	68925	52000	2600	12480	3780	70860	-1500	-75	-360	0	-1935
1-Jan-18	31-Jan-18	50500	3535	12120	3780	69935	52000	3640	12480	3780	71900	-1500	-105	-360	0	-1965
1-Feb-18	28-Feb-18	50500	3535	12120	3780	69935	52000	3640	12480	3780	71900	-1500	-105	-360	0	-1965
1-Mar-18	31-Mar-18	50500	3535	12120	3780	69935	52000	3640	12480	3780	71900	-1500	-105	-360	0	-1965
1-Apr-18	30-Apr-18	50500	3535	12120	3780	69935	52000	3640	12480	3780	71900	-1500	-105	-360	0	-1965
1-May-18	31-May-18	50500	3535	12120	3780	69935	52000	3640	12480	3780	71900	-1500	-105	-360	0	-1965

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1-Jun-18	30-Jun-18	50500	3535	12120	3780	69935	52000	3640	12480	3780	71900	-1500	-105	-360	0	-1955
1-Jul-18	31-Jul-18	52000	4580	12480	3780	72940	53600	4824	12864	3780	75068	-1600	-144	-384	0	-2128
1-Aug-18	31-Aug-18	52000	4580	12480	3780	72940	53600	4824	12864	3780	75068	-1600	-144	-384	0	-2128
1-Sep-18	30-Sep-18	52000	4580	12480	3780	72940	53600	4824	12864	3780	75068	-1600	-144	-384	0	-2128
1-Oct-18	31-Oct-18	52000	4680	12480	3780	72940	53600	4824	12864	3780	75068	-1600	-144	-384	0	-2128
1-Nov-18	30-Nov-18	52000	4680	12480	3780	72940	53600	4824	12864	3780	75068	-1600	-144	-384	0	-2128
1-Dec-18	31-Dec-18	52000	4680	12480	3780	72940	53600	4824	12864	3780	75068	-1600	-144	-384	0	-2128
1-Jan-19	31-Jan-19	52000	6240	12480	3780	74500	53600	6432	12864	3780	76676	-1600	-192	-384	0	-2176
1-Feb-19	28-Feb-19	52000	6240	12480	3780	74500	53600	6432	12864	3780	76676	-1600	-192	-384	0	-2176
1-Mar-19	31-Mar-19	52000	6240	12480	3780	74500	53600	6432	12864	3780	76676	-1600	-192	-384	0	-2176
1-Apr-19	30-Apr-19	52000	6240	12480	3780	74500	53600	6432	12864	3780	76676	-1600	-192	-384	0	-2176
1-May-19	31-May-19	52000	6240	12480	3780	74500	53600	6432	12864	3780	76676	-1600	-192	-384	0	-2176
1-Jun-19	30-Jun-19	52000	6240	12480	3780	74500	53600	6432	12864	3780	76676	-1600	-192	-384	0	-2176
1-Jul-19	31-Jul-19	53600	9112	12864	3780	79356	55200	9384	13248	3780	81612	-1600	-272	-384	0	-2256
1-Aug-19	31-Aug-19	53600	9112	12864	3780	79356	55200	9384	13248	3780	81612	-1600	-272	-384	0	-2256
1-Sep-19	30-Sep-19	53600	9112	12864	3780	79356	55200	9384	13248	3780	81612	-1600	-272	-384	0	-2256
1-Oct-19	31-Oct-19	53600	9112	12864	3780	79356	55200	9384	13248	3780	81612	-1600	-272	-384	0	-2256
1-Nov-19	17-Nov-19	53600	9112	12864	3780	79356	55200	9384	13248	3780	81612	-1600	-272	-384	0	-2256
18-Nov-19	30-Nov-19	53600	9112	12864	3780	79356	55200	9384	13248	3780	81612	-1600	-272	-384	0	-2256
1-Dec-19	31-Dec-19	53600	9112	12864	3780	79356	55200	9384	13248	3780	81612	-1600	-272	-384	0	-2256
1-Jan-20	31-Jan-20	53600	9112	12864	3780	79356	55200	9384	13248	3780	81612	-1600	-272	-384	0	-2256
1-Feb-20	29-Feb-20	53600	9112	12864	3780	79356	55200	9384	13248	3780	81612	-1600	-272	-384	0	-2256
1-Mar-20	31-Mar-20	53600	9112	12864	3780	79356	55200	9384	13248	3780	81612	-1600	-272	-384	0	-2256
1-Apr-20	30-Apr-20	53600	9112	12864	3780	79356	55200	9384	13248	3780	81612	-1600	-272	-384	0	-2256
1-May-20	31-May-20	53600	9112	12864	3780	79356	55200	9384	13248	3780	81612	-1600	-272	-384	0	-2256
1-Jun-20	30-Jun-20	53600	9112	12864	3780	79356	55200	9384	13248	3780	81612	-1600	-272	-384	0	-2256
1-Jul-20	31-Jul-20	55200	9384	13248	3780	81612	56900	9673	13656	3780	84009	-1700	-289	-408	0	-2397
1-Aug-20	31-Aug-20	55200	9384	13248	3780	81612	56900	9673	13656	3780	84009	-1700	-289	-408	0	-2397
1-Sep-20	30-Sep-20	55200	9384	13248	3780	81612	56900	9673	13656	3780	84009	-1700	-289	-408	0	-2397
1-Oct-20	31-Oct-20	55200	9384	13248	3780	81612	56900	9673	13656	3780	84009	-1700	-289	-408	0	-2397
1-Nov-20	30-Nov-20	55200	9384	13248	3780	81612	56900	9673	13656	3780	84009	-1700	-289	-408	0	-2397
1-Dec-20	31-Dec-20	55200	9384	13248	3780	81612	56900	9673	13656	3780	84009	-1700	-289	-408	0	-2397
1-Jan-21	31-Jan-21	55200	9384	13248	3780	81612	56900	9673	13656	3780	84009	-1700	-289	-408	0	-2397

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Period	Pay	G. PAY	H.R.A.	Pay	G. PAY	H.R.A.
1-Mar-21	31-Mar-21	55200	9384	13248	3780	81612
1-Apr-21	30-Apr-21	55200	9384	13248	3780	81612
1-May-21	31-May-21	55200	9384	13248	3780	81612
1-Jun-21	30-Jun-21	55200	9384	13248	3780	81612
1-Jul-21	31-Jul-21	56900	17639	15363	3780	93682
1-Aug-21	31-Aug-21	56900	17639	15363	3780	93682
1-Sep-21	30-Sep-21	56900	17639	15363	3780	93682
1-Oct-21	31-Oct-21	56900	17639	15363	3780	93682
1-Nov-21	30-Nov-21	56900	17639	15363	3780	93682
1-Dec-21	31-Dec-21	56900	17639	15363	3780	93682
1-Jan-22	31-Jan-22	56900	17639	15363	3780	93682
TOTAL		3861100	474057	830973	276480	5442610

RATE OF HRA & TA AS PER 6 CPC 01/16 to 06/17

Period	Pay	G. PAY	H.R.A.	Pay	G. PAY	H.R.A.
1-Jan-15	31-Jan-16	13920	4600	5556		
1-Jul-15	31-Jul-16	14480	4600	5724		

-49273
-155794
-205067

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23/06/2023

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CURRENT AUDIT REPORT
(2021-22)

(Ref. Audit Memo No.06 dated: 01.07.2022)

PARA NO .01:- Regarding recovery of excess payment of LTC amounting to Rs. 3426/-.

As per LTC Rule for Government employees not entitled to travel by air may travel by any airlines but reimbursement will be restricted to the fare of the entitled class of train or actual, whichever is less.

As per officer memorandum no. 31011/8/2017 -ESHA-IV dated 19/09/2017 of Ministry of Personnel, Public Grievances & pensions, Department of Personnel & Training, flexi fare (Dynamic fare) applicable in Rajdhani/Shatabdi/Duranto trains shall be admissible for the journeys performed by these trains on LTC. This dynamic fare component shall not be admissible in case where a non-entitled government servant travels by air & claims reimbursement for the entitled class of Rajdhani/Shatabdi/Duranto trains.

During the scrutiny of LTC bills for the block year 2018-21 (All India) extended upto 31/12/2022 in R/o Smt. Lavina Singh, Sr. Assitt. (Level- 6) has been taken LTC for Goa with two family members. She has been performed journey by air (Round trip) with two family members. Department has been restricted to the fare of entitled class of train with dynamic fare component which is irregular. Hence, recovery is made in dynamic fare detail is as under.

Bill No. & Date	Amount claimed (in Rs.)	Amount paid by Department (In Rs.)	Amount restricted by the Audit (in Rs.)	Amount to be recovered (in Rs.)
LTC- 159 23/02/2022	26096/-	@ 3695 x 6 = 22170	@ 3124 x 6 = 18744/-	3426/-

HOO may recover an amount of Rs.3426/- on account of excess fare has been paid to the concerned official after due verification of facts and figure under intimation to the audit. Similar other cases may also be reviewed at your own level under intimation to audit.

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IAO
23/06/2023



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(Ref. Audit Memo No.10 dated: 08.07.2022)

PARA NO .02:- Non utilization of funds allocated for development works of rural villages for the year 2021-22.

The tasks of developmental works of rural villages are entrusted to Rural Development. The capital works of rural development Sector are executed through agencies like I&FC, North DMC, South DMC, East DMC, DJB, DCB, etc. During scrutiny of reconciliation statement for the year 2021-22 it has been observed that only 1% of expenditure has been incurred on capital work detail of the same is as under:-

Year	Head of account	Budget Allotted	Expenditure	Saving	%age of saving
2021-22	45150013930053 IDRUV (Genl)	984000000/-	10541000/-	973459000/-	99%
2021-22	45150013930053 IDRUV (SCSP)	216000000/-	2314000/-	213686000/-	99%

As per detail provided by the Department expenditure on capital head is as under:

Year	Head of account	Budget Allotted	Expenditure	Saving	%age of saving
2021-22	45150013930053 IDRUV (Genl)	984000000/-	970772000/-	13228000/-	1.34%
2021-22	45150013930053 IDRUV (SCSP)	216000000/-	213096000/-	2904000/-	1.34%

There is huge difference between information provided by the Department and reconciliation statement verified by the PAO. Department has not provided any record in support like total fund released to all executing agencies like NorthDMC, SouthDMC, East DMC, DJB & I&FC etc. for verification expenditure incurred. In absence of proper record audit cannot ascertain the actual expenditure incurred during audit period i.e. 2021-22

HOO may take necessary steps to rectify the abovementioned irregularities under intimation to audit.

see

23/06/2023

PARA NO. 03: Non-production of records.

The following record was not produced to the audit for the following period:-

(2021-22)

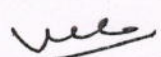
1. Contigent Register/ Expenditure Control Register/TR-V Stock Register
2. Medical Reimbursement Register/ LTC Register/Tuition Fee Register
3. Property Register/ Service Postage Stamp Register
4. List of dead stock/unserviceable stock
5. Imprest Register/ Permanent Advance Register
6. Project files under Capital Head /Achievements & Targets
7. Utilization Certificate from implementing agencies for sanctions issued for Capital work


(2019-20)

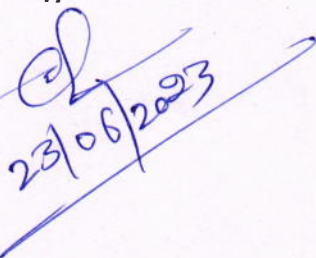
1. Contigent Register/ Expenditure Control Register/TR-V Stock Register
2. Water Charges/ Licence Fee Register
3. Property Register/ Service Postage Stamp Register
4. List of dead stock/unserviceable stock
5. Imprest Register/ Permanent Advance Register/Cheque issue Register/Biometric Record

(2017-18)

1. Vehicle record ,Log Books/History Sheet & POL Record
2. Records regarding monitoring of works, foreclosed/rescinded worksetc.
3. File regarding allotment of cabins/space by DTIDC
4. Record/information regarding charging of Licence fee,maintenance charges & water charges for 3rd & 4th Floor by DTIDC
5. Record/information regarding charging of Licence fee,maintenance charges & water charges for 3rd & 4th Floor by DTIDC
6. Record/information regarding expenditure towards Licence fee, maintenance charges & water charges& Electricity Bill towards unoccupied spaces


(Mohan Kr. Chaudhary)
AAO


(Sadhna Sharma)
IAO/SR.AO ,
Party No.XIV


23/06/2023

Handwritten notes in red ink:
Take 23/06/2023
Sadhna Sharma
IAO/Audit Party - 24

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PART – III
TEST AUDIT NOTES
CURRENT AUDIT REPORT
(2021-22)

(Ref. Audit Memo No. 02 dated:29.06.2022)

TAN NO. 01 : Irregularities in maintaining of Cash Book.

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

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

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



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

During the test audit of Cash book of Services Department, GNCT of Delhi for the audit period 2021-22, the following discrepancies has been noticed:-

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

HOO is advised to take necessary steps to rectify the above observations and compliance may be shown to next audit.

2022


23/06/2023



TAN NO. 02 : Shortcomings in the maintenance of Pay Bill Register for the audit period.

During test check of PBRs maintained by Services Department, Delhi Secretariat, GNCT of Delhi for the audit period 2021-22, the following discrepancies has been noticed:-

1. The mandatory page count certificate has not been recorded on first page of PBR.
2. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc. Also information about the employees who have been transferred out of the unit have not been recorded in the PBR and if recorded, not signed by the Competent Authority. Copy of LPC is also required to be appended with the respective page in the PBR.
3. Cutting/overwriting made in PBR has not been attested by DDO.
4. Mandatory information's regarding ECS No., MICR no. & Type of Govt. Quarter and address of Govt, Quarter were not written in the PBR.
5. GAR-18 Abstract has been prepared upto 16.12.2021. Also abstract has not been signed by DDO.
6. Entries recorded have not been verified and attested by the DDO/HOO.
7. Index has not been prepared properly.

HOO is advised to take necessary steps to rectify the above observations and compliance may be shown to next audit.

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23/06/2023



TAN NO. 03 : Verification of qualifying Service

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

S.N	NAME Mr./ Ms.	Designation	D.O.B	Date of Appointment	Date of Retirement
1	Sh. Dheeraj Sharma	Dy. Secy	26/01/1971	29/02/1996	31/01/2031
2	Sh. Ajender Singh Rana	ASO	03/10/1970	06/06/1994	31/10/2030
3	Smt. Vineet Kiran Khanna	Sr. AO	24/10/1967	08/04/1993	31/10/2027
4	Sh. Raj Kumar	Driver	02/11/1965	25/06/1987	30/11/2025
5	Sh. Hari Ram	Sr. Assitt.	01/08/1963	01/03/1991	31/07/2023
6	Smt. Nirmala Dhawal	P.S	03/05/1967	15/11/1991	31/05/2027

HOO is advised to forward the service books of all staff members who have completed 18 years of qualifying service or 5 years before retirement to the concerned PAO so as to obtain certificate of verification of qualifying service.





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(Ref. Audit Memo No. 07 dated: 05.07.2022)

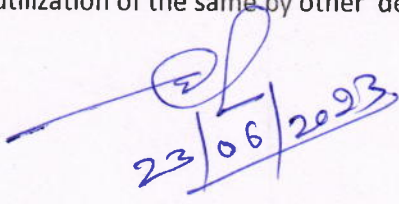

TAN NO.04: Huge savings under Budget for the year 2021-22.

As per Rule 62 (2) of the GFR, the savings as well as provisions that cannot be profitably utilized should be surrendered to Government immediately they are foreseen without waiting till the end of the financial year. No savings should be held in reserve for possible future excesses.

As per reconciliation statement for the period 2021-22 provided by the O/o Rural Development Department during the audit period, there is huge savings were made which have resulted in lapse of funds that could have been utilized for some other useful purpose, If, it had been surrendered timely. Some instances are detailed below:-

Year	Head of account	Budget Allotted	Expenditure	Saving	%age of saving
2021-22	251500800850006 Medical Treatment	500000/-	96041/-	403959/-	80.79%
2021-22	251500800850012 Foreign Travel Expenses	600000/-	-	600000/-	100%
2021-22	251500800850013 Office Expenses	4000000/-	820993/-	3179007/-	79.47%

Department is advised to surrender the excess budget timely in future to finance department for proper utilization of the same by other department.

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TAN NO. 05 : Shortcomings in the maintenance of Log Books

During the test check of log books, provided to the audit by the Directorate of Rural Development, ISBT Building, Kashmiri Gate, Delhi-110006 following shortcomings have been noticed:

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

HOO is advised to take necessary steps to rectify the above observations and compliance may be shown to next audit.

Three handwritten signatures in blue ink are present. The central signature includes the date '23/06/2023' written below it. To the left is another signature, and to the right is a third signature.

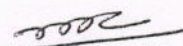
TAN NO. 06 : Improper Maintenance of Stock Registers.


During the test check of the Stock Registers of Directorate of Rural Development Department, Kashmere Gate, Delhi, for the audit period 2021-22, the following discrepancies have been noticed:


1. As per rule 213(1) the inventory for fixed assets shall ordinarily be maintained at site. Fixed assets should be verified at least once in a year and as per rule 213(2) a physical verification of all the consumable goods and materials should be undertaken at least once in a year and discrepancies, if any, should be recorded in the stock register for appropriate action by the competent authority. Physical verification of Non-consumables and Consumables stock/goods has not been undertaken during audit period.
2. **Non-attestation of the entries:** As required under rules all the entries of receipt of stores and further issue have to be attested by the head of the concerned department. It has been observed during the course of audit that neither the entries of receipt nor items issued but signatures of the recipients have nowhere being obtained In the stock register In the absence of the signatures of recipients the exact quantity received by the department could not be verified.
3. **Non-recording of cost, exact specifications and serial number of stationery items:** It has also been observed that the department is not recording the cost, exact, specifications etc. in the stock register being maintained. Such vital information must have been recorded in the stock register so that there may not be any problem at the time of their disposal or recovering the cost in case same are missing/lost.
4. Some items are wrongly entered in consumable stock register which are nature of Non-consumable items as well as some entries have been made Non-consumable stock register which are nature of Consumable stock register such as under:-

Sr. No.	Name of items	Nature of item	Wrongly entered	Page No.
1	Wall Clock	Non-consumable register	Consumable stock register	P-44-A
2	Keyboard	Non-consumable register	Consumable stock register	P- 27
3	Electric kettle	Non-consumable register	Consumable stock register	P-8

HOO is advised to take necessary steps to rectify the above observations and compliance may be shown to next audit.


(Mohan Kumar Chaudhary)
AAO


23/06/2023


(Sadhna Sharma)
IAO/SR.AOAudit
Party No-XIV

PART - II

CURRENT AUDIT REPORT(2022-2023)

PARA NO. 01

(Audit Memo. No. 01

Date: 13.06.2023)

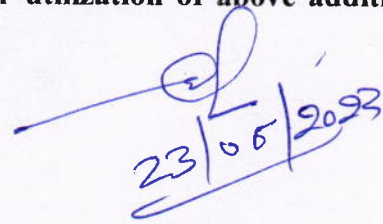
Subject: - Non-utilization of additional space allotted-Wasteful Expenditure amounts to Rs.2.12Crores towards Licence fee, water charges & maintenance charges for rented accommodation

Scrutiny of the record as well as information provided by department reveals that an additional space around 2447.03 sq. feet area(Room No. 6 & 9 at 4th floor of ISBT Building, Kashmere Gate, Delhi) had been allotted by DTIDC to Rural Development Department vide letter no. F.1(09)/EM/KG/ISBT/2018/448dated20.08.2018. Various irregularities noticed are as under:

1.Wasteful Exenditure amounts to Rs.2,11,86,241/- towards non-utilization of additional space allotted: The additional space 2447.03sq feet had been taken over by department since 01.06.2019 but due to renovation/development of infrastructure for sitting/cabins is still under process till date. Moreover, there is no provision of Electricity in the said space, as information provided by department.. However, the Department had incurred expenditure amounts to Rs.2,11,86,241.02 towards Licence Fee, Maintenance Charges & water-charges during 01.04.2019 to 31.03.2023. In such a way, Department had incurred a wasteful expenditure towards space, which is not utilized till date due to renovation/development work & provision of Electricity connection.

2.Non-Execution of Licence Deed(Agreement): Department had to execute a licence deed(Agreement) with the DTIDC Ltd. On the non-judicial stamp paper equivalent to 2% of the yealy licence deed duly notarized as per terms & conditions of allotment. Department had ignored the same and no Licence deed(Agreement) executed between Department & DTIDC.

Department may take sincere efforts for utilization of above additional space to avoid wasteful Expenditure under intimation to audit.

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PARA NO. 02

(Audit Memo No. 02

Dated: 16.06.2023)

Subject: -Non-recovery of loan and interest amounting to Rs. 836.037 crore from MCD.


Rule 220(vii) of GFR,2017 stipulates that “in order to avoid any default in the payment of loan, the Principal Accounts Officers or Pay and Account Officers who maintain the detailed account of loans, should issue notice in Form GFR-36 the loanee a month in advance of the due date for the repayment of any instalment of principal and interest thereon.”

Further, Rule 258(2) of GFR,2017 stipulates that” any default in the payment of interest upon a loan or in the repayment of principal shall be promptly reported by the Accounts Officer, under this rule refers only to the loans, the detailed accounts for which are kept by him.”

On scrutiny of the records maintained by the Directorate of Rural Development, it has been observed that the department had released an amount of Rs.237.15 crore as a loan to the then Municipal Corporation of Delhi(MCD) during the period from 2001-02 to 2006-07 and Rs.24.37 crore in 2008-09 for development of rural villages of Delhi. The department had recovered Rs.126.77 crore during 2003-04 to 2013-14 as a principal amount from MCD under Basic Tax Assignment (BTA) formula but after 2013-14 MCD had stopped payment of instalments of the loan.

An amount of Rs.83603.7Lacs (including interest @ 13.5% +penal interest @ 2.75%) is still to be recovered from MCD as per the information provided by the department.

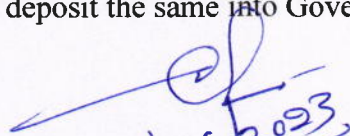
Department may take necessary steps to recover Rs. 836.037 crore from MCD and deposit the same into Government account under intimation to audit.


23/06/2023

PARA NO. 03**(Audit Memo No. 03 Dated: 16.06.2023)****Subject: -Payment of Electricity bill at higher rates.**

On scrutiny of the records and Electricity bills maintained by the Directorate of Rural Development, it has been observed that the department is paying electricity charges bills @ Rs.12.70 per unit as raised by Delhi Transport Infrastructure Development Corporation Ltd. However, letter issued by DTIDC dated 09.10.18 clearly stipulates **that the electricity charges/water charges are being taken on actual rates of BSES/DJB including fixed and other charges applicable.**

These rates are higher than the rates of electricity distribution companies like TPDDL, BSES in Delhi. The department may calculate the actual amount and excess payment detected if any, needs to be recovered from DTIDC and deposit the same into Government account under intimation to audit.


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PARA NO. 04**(Audit Memo No. 04****Dated: 16.06.2023)****Subject: -Non condemnation of unserviceable vehicles lying unused in the department.**

Rule-217(i) of GFR 2017 stipulates that 'An item may be declared surplus or obsolete or unserviceable, if the same is of no use to the Ministry or Department. The reason for declaring the item surplus or obsolete or unserviceable should be recorded by the authority competent to purchase the item'

Scrutiny of the record pertains as-well-as information provided by department, it reveals that **a large number of vehicles are lying unserviceable /dismantled in the store for a long time**, but disposal of same has not been done till date. **With the passage of time, the dismantled/scrap items would lose their value & accumulation of such goods also blocks the available space of the department.** A consolidated detail of unserviceable vehicles pending for auction is given below:-

S N	Vehicle No.	Vehicle make	Date of purchase/ Registratio n	Cost of purchase (In Rs.)	Age	Reason for condemnation
1	DL4C- U 9913	Tata Indigo LX Diesel Car 2008	14.05.2008	5,17,358	10years	Vehicle completed useful life of 10years being a diesel vehicle
2	DL1C K0819	Ambassador Car Model Petrol 2005	22.02.2005	---	15 years	Vehicle completed useful life of 10years being a petrol vehicle

Due to non-disposal of vehicles, the condition of the same is deteriorating due to rain, sun-light & other environmental reasons and may not fetch the desired value of the condemned vehicles.

In view of the above, the department may take necessary steps to dispose off the same as early as possible under intimation to audit.


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PARA NO. 05

(Audit Memo. No. 05

Date: 19.06.2023)

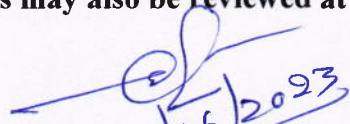
Sub: LTC Recovery due to overpayment amounting to Rs.1250/-.

During the test check of the LTC bills maintained by the **Directorate of Rural Development, Delhi**, it has been noticed that the following officer has been sanctioned Rs.44609/- for three persons including him for travelling New Delhi to Bengaluru by air through Air India. The officer has purchased additional services for seat chosen at the time of booking air tickets from Air India which is not admissible.

Details are given below:-

Sr. No	Name and Designation Sh./Smt/ Ms.	Block year	Bill No. & Date	Destination	Pvt. Mode of Transport	Amount Paid (In Rs.)	Amount to be recovered
1	Sh. Dheeraj Sharma, Deputy Director	2018-2021	LTC-29 DT. 18.05.22	Delhi to Bengaluru and back	By Air India	35929/-	900/-
			LTC-30 DT. 18.05.22	Delhi to Bengaluru and back	By Air India	8680 /-	350/-
Total							1250/-

The HOO may arrange to recover the amount of Rs.1250/- from the officer concerned after due verification of facts and figures and deposit the same in Government account under intimation to audit. Further, all similar cases may also be reviewed at the level of HOO.


23/06/2023

PARA NO. 06

(Audit Memo No. 06

Dated 21.06.2023)

Sub: Non-Disposal of unserviceable items amounting to Rs.6,93,466/-.

GFR 196 stipulates “an item may be declared surplus or obsolete or unserviceable if the same is of no use to the department. The reasons for declaring he items or obsolete or unserviceable should be recorded by the competent authority. The competent authority may at his discretion, constitute a committee at appropriate level to declare items as surplus or obsolete or unserviceable. The book value, guiding price and reserve price which will be required while disposing of the surplus goods should also be worked out. In case where it is not possible to work out the book value, the original purchase price of the goods in question may be utilized.”

On the test check of the relevant files/records of the condemnation/list provided by the department, the following items of the total cost have been lying idle in the various store for disposal:

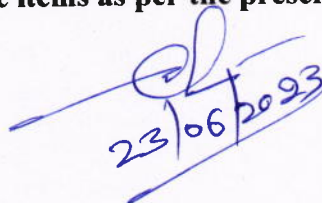
S. No.	Name of the item	Approx. Quantity	Date of purchase	Covered Life	Total Cost (In Rs.)
1.	HCL Desktop Computer along (with keyboard & Mouse)	01	31.03.1996	26 years	36540
2.	HCL Desktop Computer along (with keyboard & Mouse)	01	31.03.1996	26 years	54694
3.	RIV Desktop Computer along (with keyboard & Mouse)	01	06.03.2004	18years	37420
4.	HP Desktop Computer along (with keyboard & Mouse)	04	14.05.2007	15years	135416
5.	HCL Desktop Computer along (with keyboard & Mouse)	06	15.06.2009	13years	171912
6.	Dell Desktop Optiplex 990 alongwith keyboard & mouse	02	30.01.2013	10years	80130

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7.	Printer HP DeskJet 1180C	02	02.02.2005	17years	30600
8.	Printer HP DeskJet 1022	02	14.05.2007	15years	21802
9.	Printer Dot Matrix LQ-540DX	02	14.05.2007	15years	15826
10.	Printer HP Laser Jet P1505	06	15.06.2009	13years	42600
11.	Printer HP Laser Jet 1566	01	30.01.2013	09years	6900
12.	Printer HP Laser Jet 1213	01	30.01.2013	09years	13500
13.	DEL Laptop	01	2009	13years	46126
Total					693466

Since, with the passage of time, these items are losing their residual value. If these items have completed their useful life and can't be used economically in the unit, then the authorities are requested to condemn these items as per the prescribed procedure at the earliest.


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PARA NO. 07

(Audit Memo No. 07 Dated 21.06.2023)

Sub: Non-Monitor of the expenditure amounting to Rs. 116.36crore against released funds to various executive agencies for development work

During scrutiny of the records as well as information provided by the department reveals that 235 nos. of projects have been completed out of 532 no. of projects till 31st March, 2023. Rural Development Department had issued the sanction to release funds amounts to Rs.116.36Crores to various Govt. agencies like-I&FCD, NDMC, SDMC & DJB ETC. for construction/maintenance work for the development of villages falls under the ambit of NCT of Delhi subject to terms & conditions as prescribed in A/A & E/S (copy enclosed). The following terms & conditions directly concerned with the Rural Development Department are not followed by the department.

1. Confirmation of completion of work/project: Condition no. 25 of T&C of A/A & E/S of projects clearly stipulates “ **On the conclusion of the project/scheme, work completion certificate within 30 days and 3rd party quality control certificate must be obtained from the third party before making final payment to the contractor. The same must be furnished by the executing agency to Administrative Department which will in turn submit authenticated copies of the said certificates to Finance Department/Planning Department.**”

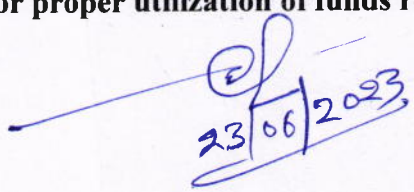
2. Utilisation of funds in accordance with law, NGT, CPWD MANUAL, GFR rules, Condition no. 29 of T&C of A/A & E/S of projects clearly stipulates “**The Executing Engineering Agency shall utilize the funds in accordance with law, NGT the CPWD Manual, GFR, rules/policy/instructions, court orders as applicable in the matter.**”

3. Monthly Progress Report: Condition no. 6 of T&C of A/A & E/S of projects clearly stipulates “**That the Monthly Progress Report of Work and expenditure shall be furnished to Project Director (RD) and Development Commissioner for their appraisal by the 5th day of every month.**”

The department has neither furnished any document nor any document found enclosed in the files which fulfills the above conditions as mentioned in terms & conditions laid down in A/A & E/S.

Being a sanctioning authority, the department had to monitor the projects/works for which the funds are being sanctioned. But the department ignored the same which is against the terms & conditions of A/A & E/S.

The department may ensure that sincere efforts may be taken for compliance of Terms & Conditions of A/A & E/S as well as proper monitoring of works done by executing agencies needed to be monitored for proper utilization of funds released under intimation to audit.

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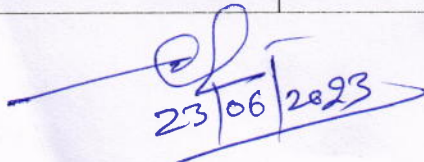
PARA NO.08

(Audit Memo No. 08 Dated 21.06.2023)

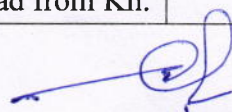
Sub: Non-adherence to time-schedule- Resulting which delay in completion of work.

Condition No. 15 of Terms & Conditions of A/A & E/S stipulates that "Work shall be completed within the given time-frame and within the sanctioned cost and as per CPWD Manual/GFR 2017, substitute in cost will not be allowed. Expenditure above Administrative Approval will not be allowed." On scrutiny of the records and the information provided by the department, it has been revealed that there is huge delay in completion of projects. Few instances are as under:

S.No.	Name of work	Stipulated date of completion	Actual date of completion	Delay (In months)
1.	Construction of approach road no. 104 at Pindwalan Kalan in N.G. Block	05.05.19	27.02.23	45 months
2.	Restoration of road from Khawad village road in Ghummanhera village in Matiala AC-34	20.12.22	22.02.23	2months
3.	Resurfacing of existing road from Rewla Khanpur to Kanghanheri road in Matiala AC	30.12.22	27.02.23	2months
4.	Demolition of Jhimar Chaupal and reconstruction of double storied aat village Badusarai in NG Block	01.07.20	05.10.22	27months
5.	Construction of brick masonry boundary wall for protection of Johar(Talab) on Gram Sabha land bearing Kh. No. 57 at village Pandwlan Kalan in Najafgarh Block	05.12.19	12.09.22	32months
6.	Construction of road by laying RMC and RCC box type drain from SW road to main gurugram road via Rishaaaal Singh Marg in Najafgarh AC	08.05.19	28.03.22	34months
7.	Construction of primary school wali gali and high school back side falı at village Bharthal in N.G. Block of Bijwasan Constituency	18.03.22	08.07.22	3months


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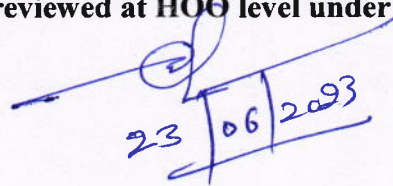
8.	Demolishing and reconstruction of double storey Harijan Chaupal at village Bamnoli in Bijwasan Constituency AC-36	01.07.20	06.07.22	24months
9.	Renovation of Balmiki Chaupal at village Shahbad Mohammadpur	06.02.22	30.08.22	5months
10.	Renovation of Balmiki Chaupal at village Bamnoli in NG Block	21.02.22	10.10.22	7months
11.	Construction of boundary wall and development of park in Kh No. 57/17,18,23,24,65/4/1 at village Bijwasan in NG Block	14.06.22	31.01.23	7months
12.	Improvement of existing cremation ground at village Nangal Devat in Bijwasan Constituency	26.12.19	02.07.22	6months
13.	Construction of boundary wall and development of Dada Bhaiya Park at village Bijwasan in Bijwasan Constituency	28.03.19	30.06.22	39 months
14.	Demolishing and reconstruction of panchayati Dharamshala (Katra No. 03) village Gurmandi in Model Town Assembly Constituency	26.05.2021	19.08.2022	14 months
15.	Demolishing and reconstruction of Pal Chaupal at village New Chandrawal in Modal Town Assembly Constituency	01.08.2021	26.09.2022	13 months
16.	Construction of Barat Ghar at Kh. No. 43/12/1, 12/2(4-6) village Jonapur, New Delhi (Dhani Mohalla)	17.03.2019	12.12.2019	9 months
17.	Construction of road on Changed alignment at Kh. No. 65/11/2 & 65/12/2 of Village Bakhtawarpur in Distt. North	11.11.2019	10.02.2023	38 month
18.	Reconstruction of road from Village Hiranki Temple to RME in Narela Constituency in Distt. North	22.02.2020	16.02.2023	36 months
19.	Construction of R.R. Masonry Guard wall and interlocking tile flooring on revenue road from Kh.	16.05.2020	14.10.2022	29 months


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	No. 701 to 590 at village Mohammadpur-Ramjanpur in Narela Constituency in Distt. North			
20.	Reconstruction of existing drain from Village Akbarpur Majra to drain along Palla-Hiranki road in Narela Constituency, Distt. North.	03.04.2019	10.06.2022	35 months
21.	Demolishing & Re-construction of Double Storey General Chaupal at Village Hamidpur in Alipur Block.	09.11.2019	30.07.2022	32 months
22.	Construction of additional Hall at First Floor and Renovation of Existing Harijan Chaupal at Village Jindpur in Distt. North.	17.01.2020	10.05.2022	27 months
23.	Demolishing and Re-construction of double storey Balmiki Chaupal at Village Mukhmelpur in Alipur Block.	04.01.2020	10.02.2023	36 months
24.	Demolishing and re-construction of double storey General Chaupal at Village Kushak No.1 Burari (Distt North)	02.11.2020	16.06.2022	20 months

The above table reveals that there is delay in completion of works ranging from 02 months to 45 months which is abnormal which is against the terms & conditions of A/A &E/S. Necessary steps may be taken by the department to complete the work within stipulated period of time.

Similar cases may also be reviewed at HOO level under intimation to audit.



 23/06/2023

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PARA No. 09

(Audit Memo No. 09

Dated: 22.06.2023)

Sub: Non-Production of Records.

The following records has not been produced before audit.

1. Property Register
2. Imprest Register
3. TR-V Stock Register

(2021-22)

1. Contingent Register/Expenditure Control Register/TR-V Stock Register
2. Medical Reimbursement Register/LTC Register/Tuition Fee Register
3. Property Register/Service Postage Stamp Register
4. List of dead stock/unserviceable stock
5. Imprest Register/Permanent Advance Register
6. Project Files under Capital Head/Achievements & Target
7. Utilization Certificate from implementing agencies for sanctions issued for Capital work

(2019-20)

1. Contingent Register/Expenditure Control Register/TR-V Stock Register
2. Water Charges/Licence Fee Register
3. Property Register/Service Postage Stamp Register
4. List of dead stock/unserviceable stock
5. Imprest Register/Permanent Advance Register/ Cheque Issue Register/Biometric Record

(2017-18)

1. Vehicle Record, Log Books/History Sheet & POL Record
2. Records regarding monitoring of works, foreclosed/rescinded works etc.
3. File regarding allotment of cabins/space by DTTDC
4. Record/information regarding charging of Licence fee, maintenance charges & water charges for 3rd & 4th floor by DTIDC
5. Record/information regarding expenditure towards Licence fee, maintenance charges & water charges & Electricity Bill towards unoccupied spaces

The above record may be shown to next audit.


23/06/2023

**(GEETA GIRDHAR)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XXIV**