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DIRECTORATE OF AUDIT (GOVT OF NCT OF DELHI)
C-WING, 4TH FLOOR, DELHI SECRETARIAT,
I.P. ESTATE, NEW DELHI - 110002

Subject:- Audit report Development Department(HQ), 5/9, Under Hill Road, Delhi for the Period 1.04.2022 to 31.03.2023.

INTRODUCTION

The I.A.R on the account of Development Department(HQ), 5/9, Under Hill Road, Delhi for the Period from 01.04.2022 to 31.03.2023 was conducted by field Audit Party No.- V, comprising by Smt. Jaya Tewari, AO/IAO, Smt. Lalita Tulsyani, AAO. The audit was conducted during 10 working days w.e.f. 23.11.2023 to 12.12.2023.

AIMS AND OBJECTIVES:

The Development Department (HQ) consists of Agriculture, Horticulture, Seed Certification, IADP, Soil Testing and Animal Husbandry & Fisheries. The main objective of the Department is to provide multifarious services to Farmers viz. provision of better scientific techniques/technology inputs, distribution of fertilizers/manure on nominal rates, treatment in various veterinary dispensaries. Horticulture wing of the Development Department has now been transferred to the Environment & Forest Department w.e.f. 18.02.2011.

List of HOO/DDO/Cashier: The following officer /official have served as HOO/DDO/Cashier:-

List of HOO:


S. No.	Name of the Officer/official	Designation	Period
1.	Sh. Pawan Chopra	Dy. Director	2022-23

List of DDO:

S. No.	Name of the Officer/official	Designation	Period
1.	Sh. Lalit Kumar	Sr. AO	1.04.2022 to 15.02.2023
2.	Sh. V.K. Pushkarna	Sr. AO	16.02.2023 to 31.03.2023

List of Cashier:

S. No.	Name of the Officer/official	Designation	Period
1.	Smt. Charlie Dagar	Jr. asstt.	1.04.2022 to 6.10.2022



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2.	Sh. Bhawani Shankar	Jr. Asstt.	7.10.2022 to 26.10.2022
3	Sh. Bhupender	Jr. Asstt.	27.10.2022 to 31.01.2023
4.	Sh. Bhawani Shankar	Jr. Asstt.	01.02.2023 to 31.03.2023

BUDGET: ALLOCATION AND EXPENDITURE FOR THE PERIOD 01/04/2022 TO 31/03/2023:-

Financial year	Budget Allotted (RE)	Expenditure	Balance
2022-23	5,94,20,000	5,25,92,225	68,27,775

VACANCY STATEMENT:

GROUP	SANCTION STRENGTH	FILLED	VACANT
A	06	04	02
B	06	03	03
B(Non-gazetted)	06	02	04
C	44	24	20
TOTAL	62	33	29

STATUTORY AUDIT:

AGCR audit has been conducted upto 2022-23.

MAINTENANCE OF RECORDS:

The maintenance of records of Development Department(HQ), 5/9, Under Hill Road, Delhi was found satisfactory subject to observations made in Current audit report.

OLD AUDIT REPORT:

There were 18 audit paras with recovery of Rs. 2,97,719/- outstanding in r/o Development Department(HQ), 5/9, Under Hill Road, Delhi. On the basis of replies furnished by the department 02 paras fully and 03 paras partially have been dropped/settled along with recovery of Rs.91,786/-. Remaining 16 audit paras have been included in the current audit report as Part-1 with recovery of Rs. 2,05,933/-.



S. No	Period	Details of outstanding paras			Outstanding Para Numbers
		Opening Balance	Paras settled	Para Settled No.	
1.	1978-79	01	---	---	01 (Para No.2)
2.	2009-10	01	---	---	01 (Para No.2)
3.	2010-11	01	---	---	01 (Para No.2)
4.	2012-15	01	---	---	01 (Para No.2)
5.	2017-18	03	---	---	03 (Para No.1, 3, 5)
6.	2018-19	02	---	---	02 (Para No.1, 3)
7.	2019-20	02	---	---	02 (Para No.3, 4)
8.	2020-22	07	02 fully and 03 partially	2 and 6 (Fully) and 1,3 and 5 (partially)	05 (Para No.1, 3, 4, 5, 7)
TOTAL		18	02	---	16

Details of Old Recovery:-

S.No.	Period	Para No.	Amount to be recovered (Rs.)	Amount recovered(Rs.)	Balance (Rs.)
1.	2017-18	1	2,500	---	2,500
2.	2020-22	1	10,532	7,372	3,160
3.		2	7,260	7,260	---
4.		3	17,470	16,083	1,387
5.		4	56,250	---	56,250
6.		5	2,03,707	61,071	1,42,636
TOTAL			2,97,719	91,786	2,05,933

PART-II (Current Audit Report)

Current Audit Report:

During the course of current audit, 11 Audit memos including 03 record memos highlighting various irregularities/short comings were issued raising recovery of Rs. 21,896/-. On the basis of reply furnished, one memo has been settled/dropped on the spot with recovery of Rs. 5,112/-. Remaining 07 memos have been incorporated as 03 Paras (including NPR) and 05 TANs in the current audit report as Part-II with recovery of Rs. 16,784/-.

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Details of Current Recovery:

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S.No.	Memo No.	Recovery Raised (Rs.)	Recovery Effected/su pporting documents provided (Rs.)	Recovery Outstanding (Rs.)	Remarks
1.	05	16,784 /-	---	16,784 /-	PARA-1
2.	06	5,112/-	5,112/-	---	Settled/ dropped
	TOTAL	21,896/-	5,112/-	16,784 /-	

Maintenance of Records:

The maintenance of records of Development Department(HQ), 5/9, Under Hill Road, Delhi for the year 2022-23 was found satisfactory subject to observations made in Current audit report.

Disclaimer:

The report is submitted on the basis of records/information provided by Development Department(HQ), 5/9, Under Hill Road, Delhi. Audit is not responsible for any concealment/ misinformation of any relevant information.

The responsibility for any legal or other liability which may arise at any point of time in any way from this report may be put on whole or part of it lies with the Development Department(HQ), 5/9, Under Hill Road, Delhi. Directorate of Audit is not responsible for any legal consequences arising at any time in future in whatsoever manner and whatsoever ways.


(Jaya Tewari)

AO/Internal Audit Officer
Party No. V

PART-I



List of Para (Order by Audited Year & Para)

[View Detailed Audit Report](#)

Department :Development							
Sub department:Development Department (H.Q.), 5/9 Under Hill Road, Delhi (1305/11)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	1978	1979	2		Children Education Allowance	O	0
2	2009	2010	2		Infructuous expenditure on repairs & maintenance of vehicle	O	0
3	2010	2011	2		Condemnation of Old and Obsolete Computer hardware items	O	0
4	2012	2015	2		Annual Maintenance Contract of Computers, Printers and UPSs - Violation of GFR and Terms	O	0
5	2017	2018	1		Recovery of DGEHS subscription	O	2500
6	2017	2018	3		Non disposal of unserviceable items	O	0
7	2017	2018	5		Non production of Records	O	0
8	2018	2019	1		Shortcomings in maintenance of stock register/property register	O	0
9	2018	2019	3		Non production of Records	O	0
10	2019	2020	3		Blockage of fund/excess purchases	O	0
11	2019	2020	4		Non production of Records	O	0
12	2020	2022	1		Over payment of Transport Allowance	O	10532
13	2020	2022	2		Short deduction against UTGEIS	O	7260
14	2020	2022	3		Excess payment of TA Claim	O	17470
15	2020	2022	4		Overpayment of CEA	O	56250
16	2020	2022	5		Inadmissible of LTC	O	203707
17	2020	2022	6		Non adjustment of Contingent Advances amounting to Rs. 210000/-	O	0
18	2020	2022	7		Non production of Records	O	0

* NOTE:
 'O'- Outstanding Paras.
 'R' -Reply submitted by the Department/Units.
 'C'- Comment by the Directorate of Audit on reply submitted.

297,719

Back

Settled = 7372 o/s = 3160
 Settled Fully
 Settled = 16083 o/s = 1387
 Settled 610711
 o/s 1,42,636/-
 Pg.No. 1-7 Old supply file

Total = 3,97,719 (297,719)
 Settled = 91,786
 o/s 2,03,433
 205,933

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

Sub: -Audit report of Office of Development Department (HQ) for the year 2020-2021 to 2021-2022.

INTRODUCTION:

The I.A.R. on the accounts of for the year 2020-2021 to 2021-2022 was conducted by field Audit Party No. XVI comprising of Smt. Kavita Saxena Sr.A.O/IAO, Sh. Deepak Kumar, AO &Sh. Sandeep Sr. Asstt. The audit was conducted during 10 working days w.e.f. 26.04.2023 to 10.05.2023. This is a general audit.

AIMS AND OBJECTIVES:-

The Development Department (HQ) consists of Agriculture, Horticulture, Seed Certification, IADP, Soil testing, Animal Husbandry & Fisheries. The main objectives of the department is to provide multifarious services to farmers viz. provision of better scientific techniques/ technology inputs, distribution of subsidy, testing of samples of water and sold augmenting , irrigation facilities, distribution of fertilizers/ manure on nominal rates, treatment in various veterinary dispensaries. Horticulture wing of the Development Department has now been transferred to the Environment & Forest Department w.e.f. 18/02/2011.

HOS /DDO/ Cashier

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

LIST OF HOD

S.NO.	NAME(Sh./Smt.)	TIME DURATION
1.	Sh Madhup Vyas, Pr. Secy .cum .commissioner (Dev.) (IAS)	05.07.2019 to 12.12.2021
2.	Sh. Sandeep Kumar Pr. Secy .cum .commissioner (Dev.) (IAS)	13.12.2021 to 27.04.2022
3.	Sh. Anil Kumar Singh, Pr. Secy .cum .commissioner (Dev.) (IAS)	22.08.2022 to till date

LIST OF HOO

S.NO.	NAME(Sh./Smt.)	TIME DURATION
1.	Sh. Narender Passi	13/12/2019 to 06/07/2020
2.	There is no HOO in the period from	07/07/2020 to 12/07/2020
3.	Sh. Sanjay Kumar Arora	13/07/2020 to 07/07/2021

b

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4	Sh.Sh.Dheeraj Sharma	08/07/2021 to 27/02/2022
5	Sh. Pawan Chopra	28/02/2022 till date

LIST OF DDO

S.NO.	NAME(Sh./Smt.)	TIME DURATION
1.	Sh. Lalit Kumar, Accounts Officer	01.04.2019 to 14.02.2023

LIST OF CASHIER: -

S.NO.	NAME(Sh./Smt.)	TIME DURATION
1.	Sh. Manjeet Thakran, Jr. Asstt.	01.04.2020 to 31.03.2022

Budget allocation and Expenditure for the year 2019-2020 to 2021-22

Year	Budget allotment	Expenditure upto year ending	Excess/ Saving
2020-2021	47695000	44269276	3425724 ✓
2021-2022	51200000	49483843	1716157

Statutory Audit:- Development Department (HQ) did not provided information about the period upto when Statutory audit Conducted by AG (Audit).

Vacancy Statement:-

S.No.	Name of Post	No of post Sanctioned	Filled (Regular)	Vacant
1.	Group A	06	05	01
2.	Group B	06	04	02
	Group B (non gazetted)	06	02	04
3.	Group C	42	23	19
	Total	60	34	26

Maintenance of Records:-

The maintenance of records of Development Department (HQ) for the year 2020-2021 to 2021-2022 was found satisfactory subject to observations made in Current audit report and in test audit note.

Old Audit Report :-

As per Old Audit Report 13 Paras were outstanding along with recovery of Rs.11245/- out of which the office submitted reply only for two audit para no 01 and 02 (2019-2020) with

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supporting documents on the basis of documents submitted by the department both paras, amounting to Rs. 8745/-, settled, remaining 11 old paras with balance recovery of Rs. 2500/- are taken in the as part I in the current audit report.

S.No	Year	Total Paras/ para no.	Para Settled	Outstanding Paras
1	1978-1979	01/ (02)	0	01
2	2009-2010	01/ (02)	0	01
3	2010-2011	01/ (02)	0	01
4	2012-2015	01/ (02)	0	01
5	2017-2018	03/ ((01, 03, 05)	0	03
6	2018-2019	02/ (01, 03)	0	02
7	2019-2020	04/(01, 02, 03, 04)	02 /(01, 02)	02
G.Total		13	02	11

Details of old Recovery

S. No	Year	Para No.	Total old Recovery	Amount Recovered	Balance Recovery
1	1978-1979	02	0	0	0
2	2009-2010	02	0	0	0
3	2010-2011	02	0	0	0
4	2012-2015	02	0	0	0
5	2012-2015	02	0	0	0
6	2017-2018	01	2500	0	2500
		03	0	0	0
		05	0	0	0
06	2018-2019	01	0	0	0
		03	0	0	0
07	2019-2020	01	8745	8745	0
		02	0	0	0
		03	0	0	0
		04	0	0	0
G. Total			11245	8745	2500

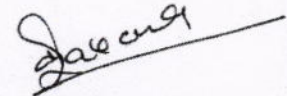
Current Audit Report: -

During the course of current audit 14 audit memo's highlighting various irregularities/recovery to the tune of Rs. 295219/- were issued. Out of which 02 audit memos settled, as such spot recovery amounting to Rs.0 was made. Remaining 12 Audit memos converted into 07 Paras and 05 TANs along with recovery amounting to Rs. 295219/- have been taken in the current Audit Report.

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(26)**Details of Current Recovery (Audit Period 2020-2022)**

Para No./Memo No.	Total Recoveries (In Rs.)	Amount Recovered	Balance (In Rs.)
01/02	10532	0	10532
02/04	7260	0	7260
03/08	17470	0	17470
04/09	56250	0	56250
05/11	203707	0	203707
Total	295219	0	295219

The internal audit report has been prepared on the basis of information furnished and made available by Development Department. The Directorate of audit, GNCT of Delhi disclaims any responsibility for any misinformation of non- information on the part of auditee.



(KAVITA SAXENA)

(IAO Audit Party No.XVI)

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List of Para (Order by Audited Year & Para)

View Detailed Audit Report

Department :Development						
Sub department:Development Department (H.Q.), 5/9 Under Hill Road, Delhi (1305/11)						
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Outstanding Amount (in Rs.)
1	1978	1979	2		Children Education Allowance	0
2	2009	2010	2		Infructuous expenditure on repairs & maintenance of vehicle	0
3	2010	2011	2		Condemnation of Old and Obsolete Computer hardware items	0
4	2012	2015	2		Annual Maintenance Contract of Computers, Printers and UPSs - Violation of GFR and Terms	0
5	2017	2018	1		Recovery of DGEHS subscription	2500
6	2017	2018	3		Non disposal of unserviceable items	0
7	2017	2018	5		Non production of Records	0
8	2018	2019	1		Shortcomings in maintenance of stock register/property register	0
9	2018	2019	3		Non production of Records	0
10	2019	2020	1		Recovery of License Fee	8745
11	2019	2020	2		Non adjustment of outstanding AC Bills amounting to Rs. 249655/-	0
12	2019	2020	3		Blockage of fund/excess purchases	0
13	2019	2020	4		Non production of Records	0

* NOTE:
O- Outstanding Paras.
R- Reply submitted by the Department/Units.
C- Comment by the Directorate of Audit on reply submitted.

Back

not settled per settlement

settled

11245
8745
2500
Balance

13 O/S settled
11 Recovery

P. Rec.

31
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PART I

(old Audit Report)

Para No. 01

Para No. 01

Para No. 01

~~Para No. 1~~

PARA-1

NOT RECORDED ON LHO D/LG.

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~~Para No. 2~~

Children Education Allowance
Para No. 2 (Year 1978-79)

Pending para 1

- (i) Sh. K.S. Verma was drawing CEA Rs. 40/- P.M. during 1978-79. But it could not be verified that he was in receipt of CEA for the said children.

S.No.	Name	Class	Date of Birth
1.	Sh. Rakesh Kumar	XI	08.01.1961
2.	Kum. Pushpa	X	10.07.1963

Children from a date prior to 01.11.73 as he comes on transfer from Excise Registration and drawing CEA on the LPC basis. The continuance of the said allowance should have been on the basis on his submitting the half yearly certification in the prescribed form. As it was not done, the whole amount paid on that account was an irregular payment and subject to regularization. It may in the first instance be got confirmed from his previous employer that he was in receipt of CEA prior to 01.11.73 for the same children and after obtaining the half yearly prescribed certificate his case may be regularized under intimation to audit.

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Waiting #

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Page No. 01
Page No. 02

2

PARA-2

Para-2

Ref:- Memo 10 DT. 20.05.2010.

SUB :-

INFRACTUOUS EXPENDITURE ON REPAIRS & MAINTENANCES OF VEHICLE.

Revdng para 3
2009-10

During the test check of History sheet, log book and POL register of vehicle no. DL 3C AX4545 following discrepancies were noticed

An exorbitant amount of Rs. 1,09,522/- was spent on repair & maintenance of a new Vehicle during its initial period of two years and for running of only 27,000 Kilometers. Moreover none of the bill was verified by the T.O.

Accessories costing Rs. 12487/- & Rs. 3452/- were got fitted in the Vehicle on 09/07/2009 & 05/01/2010 respectively from M/S Pran Motors Jangpura, Delhi. But no journey on the said dates have been shown in the log book of the Vehicle.

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Para No. 03
Para No. - 03
~~Para 4~~

~~Para-3~~
Handing para 4

Condemnation of Old and Obsolete Computer hardware Items 2010-11
(Audit Memo No. 3 dated 23.03.2012)

On check of the files relating to computer hardware for the year 2010-2011 revealed that the department purchased one Printer (Multifunctional) with the approval of IT/Finance Department on the DGS&D Rate Contract. The printer was purchased to replace the old model of printer installed in the Personal Branch of Development Commissioner.

IT/Finance Department concurred to the proposal subject to the condition that old and obsolete printer be condemned as per rules. The printer was purchased in the month of December, 2010 but till date the old printer has not been condemned which is a violation of IT/Finance condition of approval.

It has also been noticed that the two computers installed in the Personal Branch of Development Commissioner were also got upgraded for RAM/Hard Disk/Monitors. The old and unserviceable parts of computers are also lying in the stock.

All the old and obsolete computer hardware items be got condemned as per the rules/guidelines issued from IT/Finance Department.

Rajesh
(Rajesh M.J.)
Inspecting Audit Officer
Audit Party No. V

Follow-up

Para No. 04

Para No. 4

~~Para No. 4~~

~~Para-5~~

Para 4 (Memo 06 dated 15.09.15)

Subject : Annual Maintenance Contract of computers, Printers and UPSs – violation of GFR and terms & conditions of the agreement.

On test check of file No.F 36/CT/Computer/DoV(HQ)/02/25/PH-II – Annual Maintenance of Computers at Dev. (HQ) it is observed that

1. AMC for Computers, Printers and UPSs were awarded to M/s. Galaxy Infotech Pvt. Ltd. for the period 16.08.2013 to 15.08.14. As per clause 3.1 of the agreement with the said vendor, 10% of the AMC was to be deposited as refundable performance security before signing the agreement and as per Clause 4.1 the total maintenance charge of Rs.55700/- + service tax per year was to release on quarterly basis after the vendor submitting a bill for the 3 months.

However, on going through the file, it is observed that the said 10% performance security has not been obtained by the department. Moreover, instead of releasing the payment on quarterly basis after receiving a bill from the vendor, the office of Development Deptt. has entertained bills on half yearly basis (during the course of the concerned half year thereby making part of the payment in advance) and released payment accordingly.

2. On expiry of the above contract period, another agreement was drawn up with the said vendor for further period of one year from 01.09.2014 to 30.08.2015. Under this agreement, the clause of performance security has not been included. While the payment terms were the same, i.e. release of payment on quarterly basis after submission of bill by the vendor, the department has released payments on half yearly basis as observed in the foregoing para.

3. The term of AMC has now been extended for another year from 01.09.2015 to 31.08.2016 at a rate of Rs.50,000/- + service tax per year as consented by the vendor vide their letter dated 14.08.2015 whereby they agreed to follow the same terms & conditions as approved in the previous year. Though the award letter was issued on 27.08.2015 received by the vendor on 28.08.2015 agreement is yet to be executed.

Rule 158 GFR prescribes obtaining of Performance Security of 5 to 10 percent of the value of the contract to ensure due performance of the contract. As pointed out under para 2 above, the department has not followed the said provision of GFR 158 while entering the previous agreement. Since the agreement i.e. the current tenure of the AMC for the period 01.09.2015 to 31.08.2016 is yet to be executed, the said provision of GFR may be taken care of and be shown to next audit.

The very purpose of Rule 158 GFR, i.e. ensuring of performance of the contract by binding the contractor on the basis of the performance security obtained would complete only when some penalty clause is added with relation to the performance of the contract and performance security like 'If the contractor failed to deliver or for any breach of contract either full or such part of the performance security will stand forfeited to govt. etc.' However, no such clause have been found included in the agreements stated at para 1 & 2 above. The department, may, therefore, draw up a supplementary agreement to provide provision for performance security and penalty on non performance etc, and thereafter secure the same before releasing any payment to the contractor under the current extended term of contract. On the other hand, if the vendor disagree to execute the supplementary agreement and to make the performance security or withdraws from the contract, necessary steps be taken to fix responsibility for drafting and accepting a tender in violation of GFR and suitable penalty including the expenditure incurred in re-tendering process, if any, may be imposed under intimation to audit.

Must to be provided

(E.D. ASHDHAN, A.O.)
IAO, Partly No. IV

PART III

PARA-1:Recovery of DGEHS subscription

Rs. 2500/-

(Memo No.4)

Dated: 11.2.2019)

The rates of subscription were revised w.e.f. 01/02/2017 vide office Memorandum No F 25(III)/DGEHS/140/DHD/09/204078-204243 dated 02/05/2017 as under:-

S. No	Pay matrix level	Contribution (Rs per month)
1	Level 1 to 5	250
2	Level 6	450
3	Level 7 to 11	650
4	Level 12 and above	1000

However on scrutiny/ test check of records it has been noticed that the arrears of enhanced subscription of DGEHS from 1/2/17 to 30/6/17 have not been deducted during 2017-18 as mentioned against each given below as the revised rates applicable from 01/02/2017 :-

Sr. No	Name	Designation	Level	Subscription due from Feb.2017 to April 2017	Subscription deducted as per PBR	Outstanding amount to be recovered
1	Sh. Manish Garg (Feb17 to June 17)	Special Divisional Commissioner	13	1000x5=5000	500x5=2500	2500
	Total					2500

DDO may ensure the recovery of ₹ 2,500/- pointed out above after due verification of facts and figure under intimation to Audit. Similar other cases may also be examined by the DDO and arrears be recovered accordingly, if any.

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Para No. 06

Para No. 06

Para - 9

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PARA 3: Non disposal of Unserviceable Items

(Memo No.10

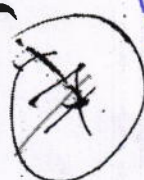
Dated: 13.02.2019)

It is observed from the records of the Development Department that a r non-consumable items (rates and value not mentioned in list) are unserviceable since 2004 vide Order No. F.36/DevHQ/Condmn/57: 03.03.2004 by the competent authority. But these items have not been dis till date.

S No	Name of equipment	Quantity (In Nos.)
1.	Steel Table	10
2.	Steel Chair	59
3.	Wooden Chair	23
4.	Revolving Chair	10
5.	Steel Cushion Chair	49
6.	Iron Box	7
7.	Iron Trunk	2
8.	Wooden Rack	3
9.	Wooden almirah	10
10.	Steel Rack (Medium)	5
11.	Steel Rack (Big)	5
12.	Mayur Jug	13
13.	Room Heater	7
14.	Blinds	2
15.	Carpet (including coir mats)	10
16.	Steel Cabinet	1
17.	Wooden Table (Big)	5
18.	Table lamp	1
19.	Emergency Light	1
20.	Dak Box	1
21.	Hand Bag	3
22.	Briefcase	5
23.	Wall clock	4
24.	Umbrella	1
25.	Staplers	10
26.	Telephone Instrument Old Model	14
27.	Calculator	5
28.	Sofa Set	2
29.	Interchangeable Plastic Signboard	2
30.	Electric Bell	6
31.	Book Shelf	1
32.	Dustbin	25
33.	Note-sheet Pad	300
34.	Office Board	6
35.	Looking Mirror	1

HOO may get the above items disposed of to avoid any further devaluation, the laid down procedure, under intimation to audit.

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Para No. 07
Para No. 07

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Para No. 5: Non production of Records

Para-10

(Memo No.1(a))

Dated: 07.02.2019

The following records were not produced to the audit for the audit period 2017

- ① GAR-6 Receipt Book/TR-V Stock Register
2. Property Register (Old)
3. Dead Stock Register

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(RAJPAL SINGH)
JAO XVII

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PART II
CURRENT AUDIT REPORT
(2018-19)

Para No. 08
Para No-08

Audit Para No. 01: Shortcomings in maintenance of Stock register/Property Register.
(Reference audit memo No.01 dated 06.12.2019)

During test check of stock registers/Property Register of office of Development Commissioner, 5/9 Under Hill Road, Delhi-54 for the audit period 2018-19, the following irregularities were noticed:-

Stock Register :-

- 1 Physical Verification of Consumable and Non-Consumable items should be made at least once in a year under Rule 192 of GFR 2005 & Rule 213 of GFR 2017 and the outcome of the verification recorded in the corresponding register. Discrepancies, if any shall be promptly investigated and brought to account but the same has not been carried out/done during the audit period 2018-2019.
2. Neither the complete information provided in support of stock entry nor the Initials of store keeper/Officer-in-charge found in the stock register, which is irregular.
3. A Laptop amounting to Rs.70875- has been issued to Sh. A.C. Verma, Development Commissioner on 18.02.2015 at page No. 47 of Non Consumable register but no entry has been found received back in the Non consumable register after his transfer in another department on 08.09.2015 which requires clarification.

Property Register :-

3. No Property register in prescribed format found maintained in the Office. However, a Register with Branch wise list of items provided to audit.
4. No certificate for Annual Physical Verification of Property items found recorded in the Property Register.

The HOO may arrange to get the proper maintenance of stock registers and maintain Property Register of the Department as per set procedure under intimation to audit.

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Para No-09
Para No-09

**Audit Para No. 03: Non Production of records.
(Reference Memo No.12 dated:-17-12-2019)**

The following records were not provided by the department during the audit period 2018-2019:-

1. List of dead stock/unserviceable stock of the department.
2. List of Idle store/equipments.

The above records may be shown to the next audit.

Signature of AAO : Deepak Kumar
Name of AAO :-DEEPAK KUMAR

22 (15) 8

PART-II

Current Audit Report (2019-20)

Para No. 1 Recovery of License Fee of Rs. 8745/-
(Ref. audit memo No. 6 dated 24.11.2020)

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

During the course of audit of Development Department, 5/9 Under Hill Road, Delhi for the period 2019-20, it has been observed that the License fee of following staff member has not been deducted at the revised rate as per detail given hereunder:-

S. No	Name & Designation (Sh./Smt.)	Residential Address	Period	License Fee			No. of month	Amount recover-able (Rs.)
				Due	Deduc-Ted	Diff.		
1	Chevvakula Jayaraju, SO	F-7, Type -3, Delhi Govt. Officer Flat, Model Town Delhi	07/2017 to 03/2020	470	205	265	33	8745/-
							Total	8745/-

Necessary steps should be taken to recover the License fee amounting to Rs. 8745/- from the above staff after due verification of fact & figures, under intimation to audit. Other similar type of cases may also be reviewed under intimation to audit.

Para No. 2 Non-adjustment of outstanding AC bills amounting to Rs. 2,49,655/-
(Ref. audit memo No. 11 daated 27.11.2020)

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

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As per information provided to audit party, there are Abstract Contingent Bills amounting to Rs. 2,49,655/- are pending for adjustment. Details of which are as under:-

S.No	Financial year	For whom	Amount in Rs.
1	2007-08	NICSI	1,25,175/-
2	2008-09	NICSI	54,933/-
3	2008-09	NICSI	69,547/-
	Total		2,49,655/-

Settled
Sharma

Necessary step should be taken for non adjustment of outstanding AC bills, under intimation to Audit. The same observation was made during the previous audit report for the year 2018-19.

Para No. 10
Para No - 10

Para No. 3 Blockage of fund/Excess Purchases
(Ref. audit memo No. 12 dated 27.11.2020)

During the test check of record of office of Development Department, 5/9 Under Hill Road, Delhi, for the audit period from 01.04.2019 to 31.03.2020, it has been observed that office of Development Department has purchased the following items in excess of the requirement, details are as under:-

S. No	Name of the Items	Date of Purchased	Quantity	Page No. of Stock Register	Balance in Stock Register till date
1	Ball Pen	10.07.19	200	Stationery Register, Page no. 10	325
		01.09.20	200		
2	File Cover	06.02.19	300	Stationery Register, Page No. 42	620
		09.07.19	300		
		04.09.20	500		
3	Diary Register	14.06.18	100	Stationery Register, Page No. 82	64
		09.07.19	50		
		31.08.20	50		
4	Photostate Paper A-4 size	10.07.19	250	Stationery Register, Page No. 69	239
		04.09.20	200		

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It is apparent from the above table that office of Development Department, 5/9 Under Hill Road, Delhi has not given the due attention on the actual consumption and future requirement of department. This is clear cut of blockage of govt. fund. The bills of above mentioned items may please be provided to audit.

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

Para No. 11

Para No. 11

~~Para No. 4~~

Non production of Records
(Ref. audit memo no. 1 dated 19.11.20)

The following records/information not produced to audit.

1. TR-V Stock
2. Records/List of unserviceable stores
3. List/Records of Vehicles along with Log Books



(Ajay Kumar Chandna)
Inspecting Audit Officer
Audit Party No.X

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Page No. 12

Part -II
Current Audit Report
For the year 2020-2021 to 2021-2022

Para No 01: Over payment of Transport Allowance (Memo No. 01 dt. 28.04.2023)

As per Govt of India, M/O Finance, Deptt. of Expenditure No. 21 (1)/ 97.E.II (B), dated 03.10.1997 the Transport Allowance is granted to Govt. Employees w.e.f. 01.08.1997. The allowance will not be admissible during absence from duty for full calendar month due to leave, training, tour etc.

The scrutiny of salary Bills, PBR as well as attendance register, it was noticed that the transport allowance was paid to following staff during the period they were absent from duties due to one and another reason as per detail below :

S. No.	Name & Designation of the official/ officer	Period of Leave	Period of Inadmissible Period of TA	Rate of TA	Amount to be recovered (in Rs)
1	Meenakshi Jr. Asstt.	Feb 2020 to April 2020 (One month recovery has been made as per entry in PBR)	02	1580	3160
2	Savita Sharma, PA	March 2020	01	4212	4212
3.	Binoj Kanwar, MTS	March 2021 to April 2021 & October 2021 (One month recovery has been made as per entry in PBR)	02	1580	3160
Total Rs.					10532

9/8

Settled 7372
Settled 3160

10532
ots - 3160
settled 7372

The above overpayment of Rs.10532/- of allowance may be got recovered from the above officer after due verification of facts and figures under intimation to Audit. Other similar type of cases may also be got reviewed at DDO / HOO level.

Para No. 02: Short deduction of Rs. 7260/- against UTGEIS. (Memo 04 dt. 28.04.2023)

As OM dated 08.12.2017 regarding classification of civil post under CCS (CCA) Rules 1965 the post has been classified and the rate of UTGEIS as per group is also shown in the table given below:-

S. No.	Pay Matrix	Group	Rate of subscription
1	Pay Matrix at the level 10 to 18	Group A	120/-
2	Pay Matrix at the level 6 to 9	Group B	60/-
3	Pay Matrix at the level 1 to 5	Group C	30/-

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18 (11)

On the scrutiny the record of Development Department (HQ), the subscription of the following staff is not as per table mentioned above:-

S. No.	Name & Designation S/Smt./Ms.	Pay Level	Subscription as per office	Subscription as per Audit	Diff. upto 30.04.2023	No. Of Month	Total amount to be recovered
1.	Geeta Ranjan, Steno	08	30	60	30	64	1920
2.	Rekha Khurana, Steno	08	30	60	30	64	1920
3.	Savita Sharma, Steno	08	30	60	30	64	1920
4.	Anita Gautam, Head Clerk, Transferred in Feb 2022	07	30	60	30 (till Feb 2022)	50	1500
Total							7260/-

The Recovery of Short deduction of UTGIES amounting to Rs. 7260/- may be recovered from the above officer after due verification of facts and figures under intimation to Audit. Other similar cases may also be got reviewed at DDO / HOO level.

Para No. 13

Para No. 03:- Excess payment of TA Claim amounting to Rs 17470 /- (Memo No. 08 Dt.04/05/2023)

As per OM No. 19030/1/2017-E.IV dated 13.07.2017 issued by the Department of Expenditure Ministry of Finance Govt. of India, if the officers/officials fall in Pay level 5 to 13 in the Pay Matrix going on local tour by own car, Scooter etc then Mileage allowance will be admissible to him/her as per prescribed rates of auto rickshaw fixed by the municipal corporation.

As per SR71, TA for a local journey is admissible if the temporary place of duty is beyond 8 KM from the normal place of duty, irrespective of whether the journey is performed from residence or from the normal place of duty. Further TA is allowed for the distance upto temporary place of duty from normal place of duty or residence whichever is less.

During the test check of records of Development Department (HQ), 5/9 under hill road Delhi, It has been observed that the office had not reimbursed TA claim of their employees according to TA Rules, resulting excess payment made to the following employees.

Bill No. Date	Month	Date on which Journey performed	Total KM Calculate by Office	Total KM Calculated by audit	Amount Paid	Amount calculated as per Rules	Excess Payment
Sukumar Mitra, Jr. Asstt.							
TA 241 dated 01.12.2021	11/18	16/04/21, 19/04/21, 12/08/21, 17/08/21, 20/08/21,	302.67	242.7	3011	50x6+224.7x9.5 =300+2134.65 =2434.65	576

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17 (10)

22/08/21							
Naresh Kumar, DC							
CB 180 dated 13/10/20	08/20, 09/20	On Different occasion during the month	--	0 (All Journey are less than 8 KM)	3003	0	3003
CB 362 dated 24/03/2021	01/21, 02/21	On Different occasion during the month	--	0 (All Journey are less than 8 KM)	3064	0	3064
CB 50 dated 10/06/21	03/21 to 05/21	On Different occasion during the month	--	0 (All Journey are less than 8 KM)	4218	0	4218
CB-110 dated 06/08/20	03/20, 07/20,	On Different occasion during the month	--	0 (All Journey are less than 8 KM)	5798	0	5798
Rachna, Sr. Asstt.							
TA-56 dated 12.06.20	01/20, 02/20	16/01, 28/01, 05/02, 07/02, 08/02	103.4	21.4	1086	=50x2+18.4x9.5 =100+174.8 =275	811
Total							17470

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17470/1387
17470/16083

The Excess payment of **Rs. 17470/-** may be recovered from the officials concerned and deposited into the Govt. account after due verification of record under intimation to Audit. Other similar cases may also be reviewed.

Para No. 14

Para No.04: Overpayment of CEA amounting Rs. 56250/- (Memo No. 09 Dated: 04/05/2023)

As per CEA Rules "Reimbursement will be applicable for expenditure on the education of school going children only i.e. for children from class nursery to twelfth including classes eleventh and twelfth held by junior collages or school affiliated to University or Board of Education"

(A) During the test check of records, it has been observed that the office has reimbursed Tuition fee to Sh. Bhupender, Jr. Assistant, who have joined services as Jr. Assistant on 31.12.19, as per rule he would be eligible for 03 months of Tuitions fee instead of 04 months. As per detail given below:-

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S. No.	Name of the staff	Name of child & class	Tuition Fee Admissible	Tuition Fee Reimbursed by the Office	Diff.
1	Bhupender, Jr. Asstt.	Lovish Vijayran, UKG Class (DOB 27/01/2015) (Academic Year 2019-20)	6750/- (2250x3)	9000/- (2250x4)	2250/-
Total (A)					2250/-

Necessary recovery amounting to Rs. 2250/- to be made from the employee concerned after due verification of facts and figure under intimation to audit.

(B) During the test check of Tuition fee bills it has been observed that the office has reimbursed Tuition fee to Sh. Anand Singh Sr. Asstt. for its wards. As per CEA claim form, children of Sh. Anand Singh Sr. Asstt. were studying in Little Angels Montessori School, and as per bonafide certificate issued by the head of School/ Institution, its CBSE affiliation code no. 530168, the school is registered in the name of Little Angels School Sonipat (Haryana). Apparently Little Angels Montessori School and Little Angels School Sonipat (Haryana) are two different schools and CBSE affiliation code of Little Angels Montessori School is not available. Therefore it cannot be established that the School is affiliated or not. Therefore the official is directed to produced supporting document to confirm that Little Angels Montessori School is affiliated. If no supporting document is submitted following recovery may be made:-

S. No.	Name of the staff	Name of child & class	Rate of CEA	Name of School
1	Anand Singh, Sr. Asstt.	(a) Partik (3 rd) (b) Ruder (Nursery) (Academic Year 2019-20)	27000/- 27000/-	Little Angels Montessori School Sonipat Haryana
Total (B)			54000/-	

The Excess payment of Rs. 56250/- may be recovered from the officials concerned and deposited into the Govt. account after due verification of record under intimation to Audit. Other similar cases may also be reviewed.

Para No. 05:- Inadmissible of LTC Amounting to Rs 203707/-

(I) (Memo:-11 Dated: 08.05.2023)

(A) The 6th CPC had recommended that Fresh Recruits to the central Government may be allowed to travel to their Home Town along with their Families on three occasions in a block of

four years and to any place in India on the fourth occasion. This was accepted by the Government and orders were issued vide DoPT O.M. No. 31011/04/2008- Estt. (A) Dated 23rd September, 2008.

- This facility shall be available to the fresh recruits only for the first two blocks of four years applicable after joining the Government for the first time.
- On completion of eight years of LTC they will be treated at par with other regular LTC beneficiaries as per the prescribed blocks, like 2010-13, 2014-17, 2018-2021 etc.
- However, as per Rule 7 of CCS(LTC) Rules, 1988, the LTC entitlement of a fresh recruit will be calculated calendar year wise with effect from the date of completion of one year of regular service.

- An employee joins the Government service on 1st September 2008. As per the CCS (LTC) Rules, he will become eligible for LTC with effect from 1st September 2009 i.e. after the completion of one year of regular service
- Carryover of LTC to the next year is not allowed in case of a fresh recruit as he is already entitled to every year LTC. Hence, if a fresh recruit does not avail of the LTC facility in any year, his/ her LTC will deem to have lapsed with the end of that year.

Accordingly the LTC entitlements of Sh. Haridarshan, Jr. Asstt. who is appointed on 24.08.2016 for the 1st eight years are as under: -

Year of LTC	Type of LTC	LTC Occasion	
24.08.2016 to 23.08.2017	NIL	--	First Block of 04 year
24.08.2017 to 31.12.2017	Home Town	1 st	
01.01.2018 to 31.12.2018	Home Town	2 nd	
01.01.2019 to 31.12.2019	Home Town	3 rd	
01.01.2020 to 31.12.2020	Any Place in India	4 th	Second Block of 04 year
01.01.2021 to 31.12.2021	Home Town	5 th	
01.01.2022 to 31.12.2022	Home Town	6 th	
01.01.2023 to 31.12.2023	Home Town	7 th	
01.01.2024 to 31.12.2024	Any Place in India		

During test check of Service book & LTC Claim it has been noticed that the official has availed LTC (All India) from 17/10/2022 to 21/10/2022 i.e. **6th occasion** for self and his wife (Smt. Nilakshi Devi) to Visit Vaishno Devi (Jammu) for the block year 2018-21 as per the details given below for which he is not entitled since in year 2022 i.e. on 6th occasion of LTC he was eligible for Home Town only: -

S. No	Block Year	LTC	Date of journey	Bill No. & Dated	Amount Reimbursed	Amount Admissible	Recovery
1.	2018-21	LTC 2018-21 All India	17.10.22 to 21.10.22	LTC 367 dated 06.02.2023	3239/-	0	3239/-

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Hence, in light of DoPT O.M. No. 31011/04/2008- Estt. (A) Dated 23rd September, 2008 and its subsequent clarification vide no. 31011/7/2013-Estt. (A-IV) dated 26.09.2014 the official is not eligible to LTC for the block year 2018-21 Any Place India to visit Vaishno Devi (Jammu and Back) facility.

Further, the official has taken 10 days Leave encashment amounting 10498/- to visit Vaishno Devi (Jammu) vide bill no. LE 365 dated 06.02.2023.

Recovery of LTC payment (3239/-) + Leave encashment (10498/-) Total amounting to Rs. 13737/- --(A) to be made from the employees concerned after due verification of facts and figure and recast the leave account accordingly under intimation to audit. Other similar cases may also be reviewed.

(B) As per Guidelines of Air Travel on LTC issued by ministry of Finance, Govt. of India OM no. 19024/1/2009-E.IV dated 16.09.2010, air tickets may be purchased directly from Airlines (At booking counters/website of Airlines) or by utilizing the services of Authorized Travel Agents viz. M/s Balmer Lawrie & company, M/s Ashok Travels & tour and IRCTC.

During test check of Leave Travel Concession claims in r/o officials working in the Development office (HQ) 5/9 under Hill Road Delhi for the period 2020-21 to 2021-22, it has been observed that Sh. Chevvakula Jayraju Section Officer has purchased ticket from unauthorized agency despite the fact that the tickets should have been purchased directly/counter as per detail given below:-

Bill No. & Date	Destination	Amount Reimbursed	Amount not reimbursable as ticket is book through unauthorized agency	Name of Agency
LTC 296 dated 22.02.2021	Delhi to Vishakhapatnam	24480	24480	Paytm Flight
		Total	24480	

Further the officer has also taken 10 days leave encashment in advance amounting to Rs. 22854 vide sanction no. F.33 (425)/P.F./DEV. (HQ)/2020/2833-2836 dated 9.12.2020

Hence the payment made of Rs. 47334/- (24480+22854) --(B) for booking tickets from unauthorized agency and 10 days leave encashment is inadmissible and may be recovered from the official.

(II) (Continuation Memo dated 09/05/2023)

As per stipulation of Office Memorandum No. F.20/10/2016-AC/104-28 dated 25.02.2016 point c "No reimbursement of Air fare shall be allowed more than that of Air- India. While submitting the reimbursement claim of travel by private airlines, all officers are required to

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Sdt 13737

47334

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attach a printout of rate chart of air fare of Air India taken from their official website, i.e. the air fare applicable on the date of booking of ticket of private airlines”.

During the test check of office copy of LTC claim in respect of Development office (HQ) 5/9 under Hill Road Delhi for the period 2020-21 to 2021-22 during the Audit period it has been observed that the following officials/officers have been allowed LTC claims without obtaining/considering the printout of rate chart of air fare of Air India taken from their official website on the date of booking from the official site of Air. Detail are as under:-

S. No	Name of the official	Destination	Airlines	Block Year	Bill No. and Date	Amount
1.	Vinod Kumar, HC	Delhi to Gangtok & Back	Spice Jet	2018-21	LTC 140 dated 03.09.2021	97880
2.	Babu Lal Gurjar, ASO	Delhi to Gangtok & Back	Spice Jet	2018-21	LTC 258 dated 10.12.2021	44756
					Total	142636

97880 + 44756 = 142636/-

The department was directed to obtain printout of rate chart of air fare of Air India taken from their official website on the date of booking for allowing/restricting these LTC claims. But the same could not be provided. Therefore, excess amount of Rs. 142636/- may be recovered from above officials.

Necessary recovery amounting to Rs. 203707/- (13737 in r/o Sh. Hari Darshan, Jr. Astt + 47334 in r/o Sh. Sh. Chevvakula Jayraju Section Officer + 97880 in r/o Vinod Kumar, HC + 44756 in r/o Babu Lal Gurjar, ASO) may be recovered from concerned officers/officials after due to verification of records.

203707
of Rs. 142636
Settled = 61,071

Settled = 13737
47334
61,071

Para No. 06:- Non-adjustment of Contingent Advances amounting to Rs. 210000/- (Memo No.13 Dated: 09.05.2023)

As per Receipt and Payment rules 118, the contingent advances should be adjusted within a period of one month from the date of drawl or latest by 31 March of the financial year.

During the course of audit of the office of Development Department (HQ), Govt. of N.C.T. of Delhi for the period of 2020-21 to 2021-22, it is observed that a Contingent advance amounting to Rs. 210000/- drawn vide bill no. ACB 288 dated 30.12.2021 to attend 47 week training program on 62 NDC course New Delhi is pending for adjustment since 30.12.2021 which is violation of R&P rules 118.

Necessary steps may be taken to ensure adjustment of this contingent advance and under intimation to Audit.

Signature

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Para No. 16

Para No. 07 Non Production of Records (Memo No.14 Dated: 10.05.2023)

The following records are not provided by the Development Department (HQ) despite several record memo and verbal requests:-

1. Information related to running / unserviceable vehicles during audit period.
2. List of unserviceable items lying in the department.
3. Property register
4. Postage stamp register.
5. Hiring of Vehicle along with log book
6. Store Record consumable/non- consumable register.
7. Record of History/Log book of AMC/CMC/Repair work.

Jasraj

TAN No.01: - Improper maintenance of Pay Bill Registers. (Memo. No.03 dt. 28.04.2023)

During the test check of the PBR maintained by the **Development Department (HQ)** for the period 2020-2021 & 2021-22 following irregularities have been noticed:-

1. The mandatory page counting certificate is not recorded / duly signed by DDO in the PBR.
2. Total of each column is also required to be entered on the last line of each page (at the bottom) which helps in calculation of Income Tax of the respective year.
3. DDO has not signed on each entry of PBR.
4. Cutting/over-writing made in some places in the PBR which is required to be attested by the DDO concerned.
5. Specific period is not mentioned while making entry of recoveries.
6. In some cases personal entries of the employees are not made in respective columns viz. Aadhar number, Bank detail, PAN number etc. is not mentioned in many cases

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

TAN No.02: Discrepancies in repair and maintenance (Memo. No.06 dt. 03.05.2023)

During the test check of the record of repair and maintenance being maintained by the Development Department, 5/9 Under Hill Road Delhi-110057 for the Audit period 2020-2021 to 2021-22 following irregularities have been noticed:-

- **The history/ log book for the AMC/CMC/Repair work of all the machines and equipments is not presented to the Audit to confirm the actual expenditure incurred on the specific machines and equipment.**
- However, only one file titled AMC of photocopiers provided for scrutiny to the audit. It is observed that timely process of AMCs and CAMCs are not taken up by the department e.g. one photocopier machine working in Spl. Development Commissioner branch of the make Kyosera TA-2201 purchased in 2019 (warranty expired on 13/06/2020) was submitted for further AMC/CMC on 01/12/2020 which is after almost 6 months of warranty period. Till date no AMC/CMC found awarded for the machine by the Department. However, timely AMC/CMCs may be taken up for smooth working of machine and equipment.
- Contract for maintenance for 5 other photocopier machines issued on 29/09/2021, however the same was executed w.e.f. 06/10/2021. As per T&C of the contract under head scope of the AMC service it is provided that "*PMS will be done once in at three months*". While making Payment for maintenance charges for 1st quarter (06/10/2021 to 05/01/2022) amounting to Rs. 15930/- the periodic service report for PMS was not obtained.

b

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

TAN No. 03:- Discrepancy in the Ad-hoc-bonus (Memo. No.10 Dated: 04/05/2023)

As per Office Memorandum No.7/24/2007/E:III (A) dated 18.10.2021 issued by GOI, Ministry of Finance and endorsed vide F.(31)/FIN.(ESTT.III)/2017/ 243 dated 22.10.2021 by Finance Department Govt of Delhi. Regarding Grant of Non-Productivity Linked Bonus to Government employees. As mention in the Para No.02 only employees is eligible for bonus year 2020-2021.

As mention in the Para No2(ii) "The quantum of Non-PLB(ad-hoc-bonus) will be worked out on the basis of average emoluments/calculation ceiling whichever is lower. To calculate Non-PLB(Ad-hoc-bonus) for one day, the average emoluments in a year will be divided by 30.04 (average number of day in a month). This will, thereafter, be multiplied by the number of days of bonus granted. To illustrate taking the calculation ceiling of monthly emoluments of Rs.7000 (where actual average emoluments exceed Rs.7000). Non-PLB(Ad-hoc-bonus) for thirty days would work out to Rs.7000X30/30.04 Rs.6907.89(rounded off of Rs.6908)

During test check of records, it has been observed that the Office has not given ad-hoc-bonus for the FY 2020-21 to Sh. Bhupender, Jr. Asstt., who Joined government service on date 31.12.2019. In light of above said OM he is entitled for the adhoc bonus as per detail given below:-

S. No.	Name of Employee(Sh. /Smt.)	Bonus paid by Office for the FY 2020-21	Amount due as per Govt. order	Amount Payable (in Rs.)
1	Sh. Bhupender, Jr. Asstt. (DOA 31.12.2019)	0	6908	6908
			Total	6908

The necessary steps may be taken to make payment of Rs. 6908/- to the official under Intimation to Audit.

TAN No. 04 Shortcomings in maintaining of Service Book of Government Servants (Memo No.12 Dated: 08.05.2023)

On perusal of Service Books of staff of the Development office (HQ) 5/9 under Hill Road Delhi for the period 2020-21 to 2021-22., it is found that entry of Aadhaar Number has not been made in some of the Service Books of most of the staff which is in contravention to the instructions circulated by the Pr. Secretary (Finance), Finance Department, Govt. of NCT of Delhi vide No.F.3 (03)/2015/I-I/Pr. AO/2017-26 dated 10/09/2015. It has further been advised that detail of Aadhaar Number of employee in pension papers of the retirees should be invariably made so as to enable the Pay & Accounts Office to mention the details of Aadhaar number in Pension Payment Orders.

Further, as per rule 32 of CCS (pension) Rules, verification of service of the government servant should be done on completion of 18 years of qualifying service & a certificate be issued in

the prescribed form to the official concerned. The said certificate has not been found pasted in the Service Book of following officials after verification of service from the concerned PAO.

Some of the cases are illustrated as under:-

S.NO.	NAME OF THE OFFICIAL (S/Sh/Smt.) DESIGNATION	Date of Appointment	NO OF Years
1	Sh. Pawan Chopra, Gr I (DASS)	19/06/1992	>18 Years
2.	Anju, Steno Grade III	24/12/1993	>18 Years
3.	Geeta Ranjan, Steno	24/04/1989	>18 Years
4.	Chevvakula Jayraju, Section Officer	01/06/1991	>18 Years

(B) **Improper maintenance of Service Books**

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

1. **Service Book to be shown to the official every year**

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

2. **Re-attestation of bio-data:**

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

3. **LACKING OF MANDATORY FORMS**

In a number of cases it observed that no nominations (Rule-2 of GPF & form 1&8) forms and details of family (FORM-3) found attached in the service book.

4. No serial Number mentioned against the LTC encashment

A few entries i.e leaves account, increment and pay fixation orders not signed by the competent authority in the service books of the officials.

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

TAN No. 05 Discrepancies in purchase of computer printer and UPSs

(Memo. No.07 dt. 04.05.2023)

During the test check of the file titled "*Purchase of Computer, Printer & UPS at Dev (HQ) against condemnation*" maintained by the Development Department, 5/9 Under Hill Road Delhi-110057 for the Audit period 2020-2021 to 2021-22 following irregularities have been noticed:-

Following purchases of Computers/Printers/UPSs were made:-



Sanction No.	Items Purchased	Firm Name (M/s)	No. of items	Rate (per item)	Rate hike (%) w.r.t. 1 st purchase	Remarks
F.36/CT/Dev.(HQ)/Computer/2021/17/324-326 & 327-329 dated 08/10/2021	Computer	Kartik Infotech	7	59500	1st Purchase	
	Printer	Digitech Computer	8	11998		
	UPS	Make Infotech	25	3400		
F.36/CT/Dev.(HQ)/Computer/2021/17/324-326 & 327-329 dated 24/03/2022	Computer	Kartik Infotech	1	69000	16%	Purchased after just 5 months from last purchase
	Printer (multi)	Kartik Infotech	1	28145	---	
	Printer	Kartik Infotech	2	16645	39%	
F.36/CT/Dev.(HQ)/Computer/2021/17/914-916 dated 05/07/2022	Computer	Kartik Infotech	2	71500	20%	Purchased after just 4 months from last purchase
	Printer	Kartik Infotech	2	17346	45%	
	UPS	Make Infotech	2	6000	76%	

It is evident from above details that purchases of Computer/Printer/UPS was splitted i.e. purchased in piece meal. It appears from the above table that neither rate justification was considered by the department nor they opted for reverse auction on GeM while making purchase next two times.

The Department should ensure that demands are not splitted/consolidated demands may be obtained. In cases of abnormally increased rates the tool of reverse auction should be explored.


Sr. Accounts Officer/ IAO

PART-II

7

DIRECTORATE OF AUDIT (GOVT OF NCT OF DELHI)
C-WING , 4TH FLOOR, DELHI SECRETARIAT,
I.P. ESTATE, NEW DELHI – 110002

PARA No.-01: Recovery of overpayment of Pay & Allowances (20%) after availing CCL above 365 days of leave amounting to Rs. 16,784 /-.
(Ref. Memo No. 05 Dated : 30.11.2023)

As per OM No.11020/01/2017-Estt.(L) dated 30.08.2019 and Notification dated 11.12.2018, the following amendments were made which are stipulated as under:-


- I The amendments made in the CCS (Leave) Rules, 1972 vide Notification dated 11.12.2018, have come into force w.e.f. 14.12.2018 when the Notification was published in the official gazette.
- III With the amendments of Rule 43-C relating to Child Care Leave (CCL), following changes have been made:-
- (a) CCL may be granted at 100% of the leave salary for the first 365 days and 80% of the leave salary for the next 365 days.
- (b) CCL may be extended to single male parents who may include unmarried or widower or divorcee employees.
- (c) For single female servants, the CCL may be granted for six spells in a calendar year. However, for other eligible Govt. Servants, it will continue to be granted for a maximum of 3 spells in a calendar year.

During the scrutiny of Service Books and attendance register, the following employee was paid 100% salary even after 365 days of CCL which is the violation of III (a) above.

S. N.	Name & Design	B.P	DA	Period & No. of days	No.of days	Due (80%)	Drawn 100%	Balance to be recovered
1.	Ms. Binoj Kanwar, Peon	22100	3757	16.05.2021 to 28.05.2021	13 days	8,675	10,843	2,168
		21800	7068	13.09.2021 to 30.09.2021	18 days	13,857	17,321	3,464
		22800	7068	1.10.2021 to 31.10.2021	01 month	23,894	29,868	5,974
		22800	7068	1.11.2021 to 26.11.2021	26 days	20,708	25,886	5,178
				TOTAL				16,784

Overpayment of Pay and allowances amounting Rs. 16,784/- may be recovered from concerned official and deposited in Govt. account after due verification of records.

Other similar type of cases may be reviewed at your own level under intimation to audit.



PARA No.-02: Non-disposal of surplus/obsolete items.
(Ref. Memo No. 11 Dated: 06/12/2023)

GFR provides that an item may be declared surplus or obsolete or unserviceable if the same is of no use to the school. Further, Rule 218 of GFR-2017 stipulates that "for Surplus or obsolete or unserviceable goods with residual value less than Rupees Two Lakh, the mode of disposal will be determined by the Competent authority, keeping in view the necessity to avoid accumulation of such goods and consequential blockage of space and, also, deterioration in value of goods to be disposed of.

Scrutiny of records and information provided by the Department revealed that goods are lying in the store as detailed below for want of condemnation but the Department authorities had not auctioned/disposed of these surplus/obsolete items till date resulting in unnecessary accumulation of such goods, consequential blockage of space and also deterioration in value of goods to be disposed of:-

S.No.	Name of items	Condition & Year of Supply	Quantity	Purchase Amount
1.	Chairs	29.03.1998	03	11827.20
		15.11.1996	01	886.00
		31.03.1999	25	12824.00
		20.03.1995	20	8640.00
		Total	49	34177.20
2.	Book Shelf	31.03.1999	02	10039.68
3.	Desktop Furniture	07.11.2013	01	Not available
4.	Centre table	19.11.1999	03	Not available
5.	Ladder Aluminium	08.02.2015	01	Not available
6.	Paper shedder	14.07.2009	01	Not available
7.	Sofa Sets	21.03.1999	04	Not available
8.	Pedestal Fan	21.07.2009	01	Not available
9.	Inverter 1400 V.A.	21.08.2012	01	Not available
10.	Accord EPABAX system model AX-200	31.03.2005	01	38749.00
11.	Panasonic key telephone system 06 units	24.07.2009	01	Not available
12.	Room Heater Oil heater	19.03.2012	02	Not available
	Room heater	03.01.2002	02	Not available
	Room heater	30.01.2001	01	Not available
		Total	05	Not available

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13.	Table Lamp	17.01.2001	01	Not available
		03.10.2001	01	Not available
	Total		02	Not available
14.	Eureka forbes vaccum cleaner	05.01.2002	01	Not available
15.	Computer	02.04.2013	02	Not available
		20.07.2012	02	Not available
		31.03.2011	04	Not available
	Total		08	Not available
16.	Printer	17.06.2014	04	Not available
		02.11.2013	02	Not available
		30.04.2012	01	Not available
		20.07.2012	02	Not available
	Total		09	
17	Toshiba e studio 305	26.03.2012	01	1,70,624.00

Necessary steps should be taken to dispose of the said items at the earliest possible after due verification of records and amount realized by disposal thereof should be deposited into Government account under intimation to Audit.

PARA No.-03: **Non-Production of Records**
(Ref. Memo No.01 dt. 23.11.2023)

1. CEA Register
2. LTC Register
3. Medical Reimbursement Register



AAO



AO/IAO
Party No. V

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DIRECTORATE OF AUDIT (GOVT OF NCT OF DELHI)
C-WING , 4TH FLOOR, DELHI SECRETARIAT,
I.P. ESTATE, NEW DELHI - 110002

TEST AUDIT NOTE

TAN No.-01: Discrepancies in maintaining Service Book.
(Ref. Memo No. 04 Dated : 30.11.2023)

On scrutiny of Service Books, following common discrepancies have been noticed in maintenance of Service books:-

1. **Non-inclusion of Aadhar (Unique Identification) number in Service Book of Government servant:** as per DOPT OM No.Z-20025/9/2014-Estt.(AL)dated 3rd November, 2014 it is made compulsory for the Departments to ensure that the Service Books of all employees have an entry of the employees' Aadhar number., it has been observed that Aadhar Number has not been recorded in the service Book of most of the employees.
2. **Latest photo of the employee should be pasted and attested at first page after every 10 years.** However, in most of the Service Books latest photos have not been found pasted or attested.
3. **Re-attestation:** The particulars of each government servant at the first page of the service book should be re-attested after every five years with dated signature by the competent authority but the same has not been done in all service books maintained at the office.
4. **Service verification from PAO:** As per Rule 32(1) and GID(4) of CCS Pension Rule, the Head of Office in consultation with the Accounts officer is required to issue a certificate regarding qualifying service after completion of 18 years of service and again 5 year before the date of retirement of an employee whereas this certificate has not been found issued in case of any of the official.
5. **Inspection of 10% of Service Books by the Head of Office:** As per GOI decision being SR-199, the HOO is required to scrutinize at least 10 per cent of the Service Books maintained in an office by the authorized subordinate officer, every year and initial them in a token of having done so in order to ensure that they are maintained properly and according to instructions but the same has not been followed.
6. Forms regarding **Home Town declaration** of all employees are not pasted in the Service Book, which is mandatory.
7. **Incomplete Leave Account :** "Leave Account should be updated regularly at every six months in a calendar year". Scrutiny of Service Books revealed that Leave account has not been maintained properly in most of the Service Books. Few examples are as under:-
 - (i) Overwriting and use of white fluid has been seen at many places.
 - (ii) Leave A/c in r/o Sh. Shiv Lal, Labour w.e.f. 23.09.1997 to 31.12.2009 has not been attested by Competent authority.



HOO is advised to take necessary steps for removing the above mentioned shortcomings and compliance may be shown to next audit.

TAN No.-02: Discrepancies in stock registers.
(Ref. Memo No. 07 Dated : 01.12.2023)

Test audit of Consumable/ Non Consumable Stock registers of Development Department for the audit period 2022-23, revealed the following discrepancies:

- (1) **No Physical Verification of stock:** Rule 213(1) to 213(3) GFR 2017 stipulates that physical verification of Non-Consumable items and Consumable items should be undertaken at least once in a year and the outcome of the verification be recorded in the corresponding register. On scrutiny of records, it has been observed that **no physical verification of Non-Consumable and Consumable stock/goods and materials has been undertaken**, which is against GFR rules referred above.
- (2) **Two Consumable Registers** for Stationery and General items are being maintained in the department.
- (3) **Unnecessary accumulation of articles of Consumable Items:-** It has been observed that some items have been accumulated in excess without their previous consumption resulting blockade of funds/items. Few instances are as detailed below:-

Name of Item	Date/ Quantity as on		Further purchased Date	Further Quantity purchased	Page No.
Glass Officers cups	28.01.2022	53	26.05.2022	60	37(General items)
Mouse	29.03.2022	26	19.07.2022	36	10
soap	02.06.2022	07	01.08.2022	20	47
Ball Pen	08.06.2021	37	01.07.2021	50	70
Colour Flags	06.05.2022	112	25.05.2022	200	07 (stationery Items)
	06.05.2022	43	25.05.2022	50	23

- (4) **Cutting/overwriting** has been done at many places in stock registers and not attested by any competent authority.
- (5) Progressive totals have not been shown against the few items in Non-Consumable Register for example Microwave oven (Page No. 51), Projector with screen (page 101) etc.

HOO is advised to take necessary steps for removing the above mentioned shortcomings and compliance may be shown to next audit.

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TAN No.-03: Shortcoming in Pay Bill Registers.
(Ref. Memo No. 08 Dated : 1.12.2023)


During the test check of the PBRs maintained by the Development Department, 5/9, Under Hill Road, Delhi for the audit period 2022-23 following shortcomings have been noticed :-

1. **Page counting certificate** duly signed by DDO has not been recorded on the first page of the PBR.
2. **Alphabetical Index** of the employees has not been prepared in the PBR
3. The mandatory information/details of employees such as Basic pay, Pay level, date of increment, Details of govt. accommodation, GPF/PRAN Numbers etc., required to be recorded on the upper left side of each page in the PBRs not found completely filled in.
4. **Incomplete particulars of advances/refunds** – Details of loan/advances/refunds, etc are not recorded. Balance of advances was not shown brought-forwarded to the current year with its number of instalments.
5. Every entry in the PBR should be authenticated by DDO, but it was observed that entries in the PBR during audit period were not signed by DDO. Hence the authenticity and correctness of the information entered/recorded cannot be justified.
6. **Gross totalling** of all relevant columns for Income Tax purpose has not been carried out in PBR.
7. **Over writing/cutting** found in the PBR at many places which is not attested by the DDO.
8. **Entry regarding transfer/Promotion/ Retirement** to and fro has not been made in most of the cases and copy of LPC has also not been pasted in PBR.
9. **GAR-18, Abstract** of Pay bills, is not prepared & signed by DDO during audit period.

HOO is advised to take necessary steps for removing the above mentioned shortcomings and compliance may be shown to next audit.

TAN No.-04: Shortcomings in Bill register.
(Ref. Memo No. 09 Dated : 4.12.2023)

On test check of bill register maintained by Development Department (HQ), 5/9, Under Hill Road, Delhi the following deficiencies have been noticed:-

1. Page Numbering has not been done and Page counting certificate has not been recorded on the first page of the register.
 2. Particulars entered in Col. No. 2 & 3 in the Bill Register must be attested by the DDO in Col. No.4 at the time of signing the bill and before presentation to PAO. But, it is noticed that some Bill entries were found unsigned by the DDO in the Colmn.No.04 during audit period which is irregular. Entries in the bill register without attestation by the DDO have no authenticity and in the absence of proper attestation figures of the bill presented in PAO can be changed at any stage and possibility of error cannot be ruled out.
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3. Cutting and Over-writings: - There are number of cutting and overwriting in the bill register, but these cuttings and over-writings have not been attested by the DDO, which is irregular.

4. Particulars and amount of Bill No. 334 dated 19.01.2023 has not been mentioned in the Bills Register.

HOO is advised to take necessary steps for removing the above mentioned shortcomings and compliance may be shown to next audit.

TAN No.-05: Non-Maintenance of LTC claims Register
(Ref. Memo No. 10 Dated : 05.12.2023)

Under the provision of LTC Rules, the claim before submission to PAO for payment should be entered in the "Register of LTC claims" maintained by the DDO. There is provision for entering advance bills also in this register. Particulars of recovery of the balance, if any, of the advance and the penal interest if due, should be entered in the remarks column of the register. Each entry is to be signed by the DDO in the register.

Thus, in order to have effective watch over the recovery /adjustment of LTC advance, the maintenance of this register is must.

It is noticed LTC Claim register was not maintained in Development Department (HQ), Delhi as per the following format:-

Sl. No.	Bill No. date of advance/final bill	Name Designation of Govt. servant	Block year	Place of visit	For whom claimed	Amt. of advance / final bill	Bill No. date of adjustment	Date of receipt of claim	Gross amt. of bill	Net Amt.	Remarks
1	2	3	4	5	6	7	8	9	10	11	12

II. Recording date of receipt of claim:-

Since time limit of one month where advance has been drawn and three month in other cases has been prescribed for submission of claim by the govt. servants, it should be ensured that date of receipt of the claim is recorded in each case. The claims are to be diarized on the date of receipt.


AAO


AO/IAO
Party No. V