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**DIRECTORATE OF AUDIT
GOVERNMENT OF NCT OF DELHI
4TH LEVEL, 'C' WING, DELHI SECRETARIAT
I.P. ESTATE, NEW DELHI 110002
(PARTY NO. XXIV)**

Sub - Audit report on the accounts of Directorate of Economics & Statistics, III Floor, 'B' Wing, Vikas Bhawan-II, Delhi 110054 for the period 2021-22 to 2022-23.

INTRODUCTION

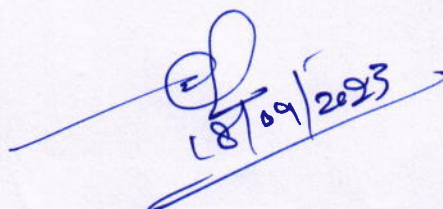
The I.A.R. on the accounts of Directorate of Economics & Statistics, 3rd Floor, 'B' Wing, Vikas Bhawan-II, Delhi 110054(1428/11) for the period 2021-23 was conducted by audit party no. XXIV comprising of Mrs. Geeta Girdhar, Sr. AO/IAO and Sh. Vinay Kumar, Sr. Assistant w.e.f. 05.09.2023 to 18.09.2023(Total 07 working days). Statutory Audit of Directorate of Economics & Statistics, 3rd Floor, 'B' Wing, Vikas Bhawan-II, Delhi 110054 has been conducted upto financial year.

AIMS & OBJECTIVES

This Directorate is nodal agency for the collection, compilation and analysis of statistics data pertaining to various socio-economic aspect of NCT of Delhi. It is also function as the office of Chief Register, births & death in the NCT of Delhi.

Mission/Vision:-

1. To collect, compile and analyse the statistical data pertaining to various socio-economic parameters taking place in Delhi.
2. Conduct of ad-hoc Survey/short term evolution studies assigned by Delhi Govt. from time to time. Processing and analyzing socio-economic data collected by field units and preparation of reports.
3. Preparation of Estimates of State Domestic Product and related aggregates. Collection of data in r/o residual units to prepare the annual report of Annual Survey of industries.
4. Preparation of various chapters of Economics Survey of Delhi. Analysis of budget GNCTD and local bodies for capital formation and other indicators.
5. Supervision of field work w.r.t. Economic Census as per guidelines issued by Ministry of statistics & Programme implementation (MoSPI), Govt. of India.
6. Preparation of Annual Report on Registration of births & deaths and MCD. Preparation of Directory of Officials of Local Bodies engaged in Registration of Births & Deaths. Monthly monitoring of sex ratio.
7. Preparation of monthly index of industrial production release of its report on quarterly and Annual basis. Collection of retails prices of essentials commodities for complication of consumer price index for industries workers. Publication of Delhi Statistical Handbook Statistical Abstract.
8. Supply of Statistical information required for planning purposes.


18/09/2023

HOD/H.O.S/D.D.Os/CASHIERS

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The following officers have served as HOS/DDO/Cashier during 2021 to 2023

| S.No | Name and Designation of Officer Sh./Smt. | Period |
|----------------|--|--------------------------|
| HOO | | |
| 1 | Smt. Manjubala Sahoo, Jt. Director | 01-04-2021 to 30.06.2021 |
| 2 | Sh. C.K. Dutta, Jt. Director | 01.07.2021 to 06.12.2021 |
| 3 | Sh. Manish Dev, Jt. Director | 07.12.2021 to 17.11.2022 |
| 4 | Sh. Shan-E-Alam, Jt. Director | 18.11.2022 to till date |
| DDO | | |
| 1 | Sh. Pankaj Kumar | 01-04-2021 to till date. |
| CASHIER | | |
| 1 | Sh. Mohit Kumar, SA | 01.04.2021 to 29.11.2021 |
| 2 | Sh. Chetan Saxena, DEO, Gr.-B | 30.11.2021 to till date |

Budget & Expenditure of the School for the period 2021-2023

| YEAR | BUDGET ALLOTTED (Rupees in thousand) | EXPENDITURE (Rupees in thousand) | Balance (Rupees in thousand) |
|---------------|---|-------------------------------------|---------------------------------|
| 2021- 2022 | 109400 | 106555 | 2845 ✓ |
| 2022- 2023 | 116650 | 110590 | 6060 ✓ |

Statutory Audit: -

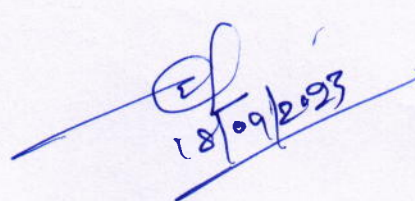
Statutory audit of the Directorate of Economics & Statistics, III Floor, 'B' Wing, Vikas Bhawan-II, Delhi 110054 has been conducted by AG (Audit) Delhi upto 2019-2020 as information provided by Department.

Vacancy Position:

| Sl.No. | Group | Sanctioned Post | Filled Post | Vacant Post |
|--------------|-------|-----------------|-------------|-------------|
| 1 | A | 18 | 10 | 08 |
| 2 | B | 80 | 43 | 37 |
| 3 | C | 53 | 13 | 40 |
| Total | | 151 | 66 | 85 ✓ |

Maintenance of Records:-

The maintenance of record of Directorate of Economics & Statistics, III Floor, 'B' Wing, Vikas Bhawan-II, Delhi 110054 for the period 2021-2022 to 2022-2023 was found satisfactory subject to the observations made in the Current Audit Report and test audit note.



Old Audit Reports & Recoveries –

There were 24 audit paras outstanding in the previous Audit Report.

| S.No. | Period | Details of outstanding paras | | | Outstanding Para Numbers |
|-------|-----------|------------------------------|---------------|-------------------|--------------------------|
| | | Opening balance | Paras Settled | Para Settled Nos. | |
| 1. | 1976-1977 | 01 | 00 | 00 | 01 |
| | 1977-1978 | 02 | 00 | 00 | 02 |
| | 1978-1979 | 01 | 00 | 00 | 01 |
| | 1979-1981 | 02 | 00 | 00 | 02 |
| | 1984-1986 | 04 | 00 | 00 | 04 |
| | 1993-1995 | 11 | 00 | 00 | 11 |
| | 2007-2008 | 03 | 00 | 00 | 03 |
| | TOTAL | 24 | 00 | 00 | 24 |

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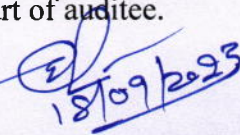
Current Audit Report :

During the course of current audit, 13 memos (10 Record Memos, 03 observation memos) & three letters (one for remittance verification, one for sitting arrangement and one for reminder for old paras) have been issued to **Directorate of Economics & Statistics, III Floor, 'B' Wing, Vikas Bhawan-II, Delhi 110054**. Out of which **none of Audit Memo settled on spot hence all 03 observation Audit Memos have been converted into 03 Paras.**

Details of Current Audit Recovery:-

| Memo No. | Para No. | Subject | Total Recoveries in Rs. | Amount Recovered in Rs. | Balance Outstanding in Rs. |
|--------------|----------|--|-------------------------|-------------------------|----------------------------|
| 1 | Para - 1 | Recovery of overpayment of Transport Allowance & recovery thereof. | 164268/- | 00 | 164268/- |
| 2 | Para - 2 | Irregularity in LTC reimbursement & Recovery thereof. | 2817/- | 00 | 2817/-- |
| 3 | Para - 3 | Non adjustment of AC advances worth Rs. 5,31,000/-. | -- | -- | -- |
| Total | | | 167085/- | 00 | 167085/- |

Internal audit report has been prepared on the basis of information furnished and made available by **Directorate of Economics & Statistics, III Floor, 'B' Wing, Vikas Bhawan-II, Delhi 110054** for the Audit Period **2021-22 to 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)
IAO/Audit Party-XXIV

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PART-I


18/09/2023

NO. 10 YEAR 1976-77

Para-1

Para No-1

58

SUBJECT: T.A. BILLS

①

Para-1

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(i) The T.A. Bills drawn during the month selected for detailed Audit i.e. 2/77 were examined and it was noticed that for local journeys of distance less than 8 Kms. bus fare was charged for on-ward and Return journey in each T.A. Bill. Such local journeys of distance less than 8 Kms. do not entitle a person to claim TA and as such the drawal of TA in such cases was irregular.

(ii) For the bills mentioned above it was also noticed that TA (including Daily Allowance) was drawn for local journeys taking the distance travelled from H.Qrs., although the orders existing in 1976-77 were that for local journeys the distance should be calculated by taking the distance from Residence to the temporary place of duty and deducting there from the distance from Residence to Permanent Hd.Qrs. If the later criteria would have been adopted none of the 23 TA Bills, as per Annexure 'A' would have been admissible for payment and thus the total amount of those 23 TA Bills amounting to Rs. 768-40 (Rupees seven hundred sixty eight and paisa forty only) stand recoverable from the persons concerned, either in full or in part.

In the similar way the TA Bills drawn during the remaining month of 1976-77 may also please be reviewed and the amount which are not admissible on the criteria mentioned above may be recovered from the person concerned.

18/09/2023

Para-2

Para-2 Para No-2

Para-2

5/1/78 (57) (140) s/c 12/2/78 c/s

PARA NO. 2

OBSERVATIONS

REPLIES OF THE UNIT

ACTION AT THE HQRS

(PARA NO.5 YEAR 1977-78)

SUB: IRREGULAR CONSUMPTION OF NON-CONSUMABLE ARTICLES IN THE CONSUMABLE STOCK AND REGISTER

2

While scrutinising the stock registers, it was observed that articles mentioned in the enclosed list are wrongly entered in the consumable stock register and the balances were either reduced or brought to nil which is irregular and contrary to the instructions on the subject.

As balances of non-consumable articles as cannot be reduced or brought to nil except by way of proper condemnation it is suggested that stock position may be re-checked and if found lying in the stock, these may be transferred to the non consumable stock registers, failing which the cost of these articles may be recovered from the defaulting officials under intimation to Internal Audit Cell.

The physical verification of stock for the year 1977-78 of non consumable articles was not conducted. The needful may please be done and list of shortages and excesses prepared under intimation to Internal Audit Cell.

| Name of article | Page No. of stock registers | Quantity consumed |
|-----------------|-----------------------------|-------------------|
| sa Set | 5 & 227 | 7 |
| bag case | 15 | 1+11 |
| ey purse | 32 | 2 |
| pairs | 35 | 3 |
| poti | 36 | 1 |
| las | 41 | 5 |
| armei | 41 +103 | 2+1 |
| crew driver | 41 | 2 |
| sh tray | 45+113 | 6+14 |
| 779 | | |
| lass cover | 54 | 24 |
| lastic bag | 50+79 | 19+17 |
| first Aid Box | 69 | 1 |
| albums | 89 | 4 |

18/09/2023

OBSERVATIONS

REPLIED OF THE UNIT

ACTION AT THE HORS.

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| No. | Name of Article | Page No. of stock registers | Quantity consumed |
|-----|-------------------|-----------------------------|-------------------|
| 5. | Chamchi | 97 | 1 |
| 6. | Dunlop cushion | 101 | 2 |
| 7. | Umbrella | 142 | 8 |
| 8. | Steel Trays | 182 | 1 |
| 9. | Scissors | 184 | 1 |
| 10. | Sua | 185 | 1 |
| 11. | Plastic Buckets | 232 | 6 |
| 12. | Measuring tape | 405 | 1 |
| 13. | Scissors | 573 | 13 |
| 14. | Stappler machines | 599 | 6 |

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PARA No. 3 (PARA NO.13 YEAR:1977-78)

3

Para-3

PARA NO-3

Para-1

SUB: IRREGULAR PAYMENT OF HRA:

Para-3

While scrutinising the H.R.A. declaration it was observed that the officials detailed in the enclosed statement were either living in Govt. quarters or in villages where no house tax is levied. It may be investigated whether the Govt. quarters were allotted to their parents, wife and sons in the 1st instance. A scrutiny of all such cases may be undertaken and where house rent allowances had been wrongly paid in contravention of the instructions on the subject. The recovery of wrongly paid H.R.S. may be affected under intimation to Internal Audit Cell.

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| Name of official | Designation | Address |
|-------------------------------|--------------------|--|
| Sh. Daya Nand Raturi | Computer | A-314, Kidwari Nagar. |
| Shri Nepal Singh | Investigator | 138 Lancers Road & than 1355 Timarpur |
| Ehri Neel Kamal | Stat. Investigator | 520, Timarpur |
| " Surjit Singh Kohli | -do- | 174, Sarojini Nagar. |
| " Jagdish Chander (own house) | K.P.O. | Bakkarwala V&PO Mundka |
| " Harish Arya | St. Investigator | A-5/A3 IIT Campus Hauz Khas. |
| "Prem Parkash | K.P.O. | 9-Boulevard Road, Delhi. |

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Para-4

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| NO. OBSERVATION | REPLIED OF THE UNIT | ACTION AT THE HQRS. |
|--|------------------------------------|---------------------|
| <p>4) (PARA NO.7 YEAR 1978-79)</p> <p>SUB: SERVICE BOOKS & LEAVE ACCOUNT</p> <p>LEAVE ACCOUNT OF MANJU BALA GUPTA</p> <p>The official was appointed from 5.2.1976. The credit of earned leave for the period 5.2.76 to 31.12.1976 was due 26 days when as the official was allowed 28 days. Necessary adjustment of ten days may please be done now under advice to Audit.</p> | <p>4) PARA NO -4</p> <p>Para-4</p> | <p>Para-4</p> |

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Para-5
 PARA No-5
 Para-5

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Para No. OBSERVATIONS REPLIES OF THE UNIT ACTION BY THE HQRS.

5
 A (PARA NO. III YEAR 79-80 & 80-81)
 SUBJECT: EXCESS PAYMENT OF TA/DA
 PARA-III

On a review of the TA/DA claims of the officials it was revealed that DA was allowed to the officials for their absence from HQ. beyond six hours even though the place visited were less than eight kilometers. A few such examples are given below:

| Name of the official | BILL No. | DT. | Placed visited | No. of visits | Amount of DA paid |
|-------------------------|----------|--|----------------------------|---------------|-------------------|
| Sh.S.R.S. Gill | TA/149 | 2.1.79 to 15.1.79 | New Rothak & back | 11 | 37.40 |
| Sh.Syed Mod Ali | TA/772 | 5.2.79 | -do- | 1 | 4.20 |
| Sh Kwar Sain | TA/772 | 9.1.79 to 24.1.79 | -do- | 11 | 46.20 |
| Sh V.K. Jain | TA/369 | 24.2.79 | Poor House. K. Way Camp | 1 | 4.20 |
| Sh.Munish Kumar | TA/751 | 11.1.79 | New Rothak Rd & back | 1 | 3.40 |
| Sh.N.K. Dhawan | TA/30 | 1.2.79 5.2.79 | to -do- | 3 | 11.85 |
| Sh. Kwar Sain | TA/41 | 2.2.79 5.2.79 | to -do- | 3 | 12.60 |
| Sh.Yogesh Chand- ra. | TA/87 | 2.2.79 8.2.79 | to -do- | 4 | 16.80 |
| h Yogesh Chandra | TA/97 | 9.1.79 25.1.79 | to New Rothak Rd & Back | 10 | 42.00 |
| h.S.R.S. Gill | TA/94 | 2.3.79 6.3.79 | to -do- | 4 | 13.60 |
| Sh Sarwan Kumar | TA/249 | 22.2.79 18.5.79 31.5.79 | -do- | 10 | 39.50 |
| Sh. Uttam Chand | TA/253 | 26.4.79 28.4.79 | to Anand Parbat & Back | 3 | 10.20 |
| Sh. Syd Mohd Ali | TA/311 | 8.5.79 24.5.79 | to -do- | 9 | 37.80 |

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Para-6

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14. Sh. Kwar Sain TA/888 29.10.79 Sadar Bazar & 1 4.20
 In the above cases the DA allowed was Back Para-6
 irregular. In the light of the above all other
 cases may also be reviewed and overpayment if made,
 recovered under intimation to Audit. TOTAL: 283.95

PARA NO-6

PARA NO. XIII YEAR: 79-80 & 80-81)

6

SUB: PURCHASES

9

Para-6

A review of the purchases revealed the following defects/omissions:-
 1) According to the delegations of Financial Powers the Head of the Office can make purchases of stationery of Rs.40/- in each case and subject to limited of Rs.500/- PA and the Head of the Deptt was competent to make purchased of Rs.100/- at a time subject to Rs.2500/- PA. It was observed that this provision of the rules was not adhered to in order to violate this the Deptt managed to obtain various bill all for less than Rs.40/-. A few examples are given below:

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| S.No. | Contingent Bill No. | DATE of payment | Name of firm | Bill No. | Dt. | Detail of purchases | Amount |
|-------|---------------------|-----------------|--------------|----------|---------|---|--------|
| 1. | C/138 | 7.4.80 | Groverson | 6002 | 6.3.80 | 6-Addis Machines Rolls 1 Typewriter Ribbon | 38.97 |
| 2. | -do- | -do- | -do- | 6003 | 7.3.80 | 2 Electric | 33.00 |
| 3. | C/138 | 7.4.80 | Groverson | 6007 | 8.3.80 | 2 Electric type ribbon | 33.00 |
| 4. | -do- | -do- | -do- | 6018 | 10.3.80 | -do- | 33.00 |
| 5. | -do- | -do- | -do- | 6026 | 12.3.80 | -do- | 33.00 |
| 6. | -do- | -do- | -do- | 6027 | 13.3.80 | -do- | 33.00 |
| 7. | -do- | -do- | -do- | 6022 | 11.3.80 | -do- | 33.00 |
| 8. | -do- | -do- | -do- | 6028 | 14.3.80 | -do- | 33.00 |
| 9. | -do- | -do- | -do- | 6031 | 16.3.80 | -do- | 33.00 |
| 10. | -do- | -do- | -do- | 6034 | 18.3.80 | -do- | 33.00 |
| 11. | C/66 | 7.4.79 | -do- | 5371 | 13.3.79 | 150 No flaps clothless on PC refill | 38.98 |
| 12. | -do- | -do- | -do- | 5373 | 15.3.79 | -do- | 38.98 |
| 13. | -do- | -do- | -do- | 5376 | 16.3.79 | -do- | 35.31 |

(Except Refill)

These were irregular. All such cases should be reviewed and got regularised from competent authority under intimation to audit.

11) It was observed that the Deptt. was making purchases of stationery and other articles and instead of calling quotation the Deptt was obtaining bills in part to avoid the calling of quotation. A few examples are given below.

| S.No. | Articles | Name of the firm | Dt. of purchase | Amount |
|-------|--------------|------------------------|-----------------|--------|
| 1. | Stationery | Bhargava Stations Mart | 24.3.80 | 294.45 |
| 2. | -do- | Groverson | 29.3.80 | 28.10 |
| 3. | -do- | -do- | 28.3.80 | 39.37 |
| 4. | -do- | Natraj Stationers | 28.3.80 | 108.27 |
| 5. | Leather Bags | Bhayana Leather stores | 28.3.80 | 396.00 |
| 6. | -do- | -do- | 28.3.80 | 802.50 |

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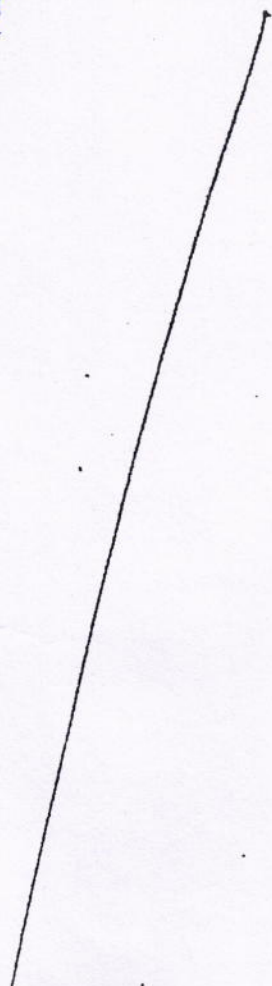
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~~iii) It was~~

The reasons for not calling the quotations be explained. All the cases be reviewed and all such cases be got regularised by obtaining sanction of the competent authority.

iii) It was observed that there are so many articles which require condemnation. (No list is available with the Department. Immediate steps be taken to get the unserviceable articles condemned and disposed off under intimation to audit.


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MEMO NOT(S)

I SUB: OVER PAYMENT OF PAY ALLOWANCES

10

The department has paid Sh. P.K. Subnani and Shri Y.C. Sharma the pay at the higher rate w.e.f. 30.3.84 to 21.5.84 & 31.3.84 to 15.5.84 @ Rs.600/- and they were working in the higher scale of Research Investigators, Instead of Rs.500/- on conversion to their original posts of Statistical Assistants. This has resulted in over-payment of Rs.100/- for the above period to each of the officials.

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Para-7

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The department has replied for reference has been made to the department's concerned where these officials are working at present to effect the recovery of the over-payment. As soon as the recovery is effected the necessary confirmation may please be sent to Audit.

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PARA NO.

OBSERVATIONS

REPLIES OF THE UNIT

ACTION BY THE HQRS.

8 (PARA 2284-86)

para No.

SUB: OVER PAYMENTS TO THE FOLLOWING OFFICIALS ON ACCOUNT OF BUNCHING IN PAY FIXATION

MEMO NO: (6)

The department has allowed to the following seven officials by granting one increment under Note (3) of Rules 7 (1) of the Revised Pay Rules, 1986.

| | (AMOUNT INRS.) |
|--------------------------|-----------------|
| 1. Shri I.J. Chugh | 30-00 |
| 2. Shri Balbir Singh | 30-00 |
| 3. Shri H.L. Vasudeva | 30-00 |
| 4. Shri Narinder Kumar | 30-00 |
| 5. Smt. Kamlesh Bhardwaj | 30-00 |
| 6. Smt. Asha Rani | 20-00 |
| 7. Shri Ramesh Chand | 12-00 |

In reply the department has stated that a clarification of bunching has been sought from the Fin. Deptt. and the matter will be dealt with as per their instructions. The action taken in this regard may please be intimated at the earliest to the Audit.

However, it is suggested that further payments of increment on account of bunching may please be stopped and the pay be revised so that it may not effect the officials at the time of recovery.

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Para-9
 Para-9
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 PARA No 9
 (3 of 84-86)

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| PARA NO. | OBSERVATIONS | REPLIES OF THE UNIT | ACTION BY THE HQRS. |
|----------|--------------|---------------------|---------------------|
|----------|--------------|---------------------|---------------------|

12

9 (Para 3 of 84-86)
 SUB: OVER PAYMENT ON ACCOUNT OF SPECIAL INCREMENT OF FAMILY WELFARE NORMS.

9

42/c

MEMO NO (6)

Shri S.P. Kapoor, & Sh. Prem Sukh, were granted special increments w.e.f. 7-4-84 & 12-4-80 respectively. Where under the instructions on the subject the increments was to be granted from the 1st of the following months. The department has rectified the orders issued in this regard and the recovery is stated to be effected from the pay bills in the month of July, 87. Necessary confirmation of recovery may please be sent to Audit at the earliest.

[Signature]
 12/09/2023

Para-10

Para-10

Para-10

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PARA No. 10 (Ch. 2 84-86)

PARA 10 u/c

PARA NO: OBSERVATIONS

10 (PARA-48 84-86)

REPLIED BY THE UNIT

ACTION BY THE HQRS.

SUB: PAYMENT OF TA & DA TO STAFF

10

MENT OF TA & DA TO

MEMO NO9

The perusal of the Bills for the years 1984-85 & 1985-86 have revealed that the total amount of Rs.23757-05 & Rs.19607-45 has been incurred during the years respectively. This shows that the expenditure on this account is quite heavy. This has resulted due to Statistical Investigators being sent to the different markets for survey and collection of data. It is suggested that the point of granting to these officials a fixed TA per month may be examined in consultation with the Finance Deptt so that the expenditure under this Head should be restricted to some extent. The result may please be intimated at the earliest.

The perusal of the Bills No:

- NO.520 Rs.951-75
- No.529 Rs.541-20
- No.570 Rs.459-45.

In these bills Sh. I.J. Chugh, Shri. Rajesh Kumar Bansal, have claimed TA/DA for Ajmeri Gate, Chawri Bazar & Anand Parbat for beyond 8 Kms whereas these areas are not more than 5Kms and such the payment of DA for these is not admissible and irregular.

These bills may be examined again and the over-payment made to these officials may be recovered and confirmation may be sent to the department has replied that this will be scrutinised as per the instructions on the subject and the recovery will be made.

usal of the Bills for years 1984-85 & 1985-86 has revealed that the total amount of Rs.23757-05 & Rs.19607-45 has been incurred during the years respectively. This shows that the expenditure on this account is quite heavy. This has resulted due to Statistical Investigators being sent to the different markets for survey and collection of data. It is suggested that the point of granting to these officials a fixed TA per month may be examined in consultation with the Finance Deptt so that the expenditure under this Head should be restricted to some extent. The result may please be intimated at the earliest.

- usal of the Bills No
- Rs.951-75
- Rs.541-20
- Rs.459-45.

bills Sh. I.J. Chugh, Shri. Rajesh Kumar Bansal, have claimed TA/DA for Ajmeri Gate, Chawri Bazar & Anand Parbat for beyond 8 Kms whereas these areas are not more than 5Kms and such the payment of DA for these is not admissible and irregular.

These bills may be examined again and the over-payment made to these officials may be recovered and confirmation may be sent to the department has replied that this will be scrutinised as per the instructions on the subject and the recovery will be made.

18/9/23

Irregular expenditure of Rs. 8,99,231/-

Para 11

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Para-11

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On scrutiny of purchase files such as furniture, duplicating paper computer consumable stationery, Art material & DTF stationery etc. it was noticed that the instructions issued on the subject by Delhi Administration vide Finance (Accounts) Deptt. Circular letter No.F.22/10/84/AC dated 24.11.84 and also issued by the Govt. of India from time to time were not strictly followed and codal formalities were also not completed by the deptt. and the following points were totally ignored by the Deptt. while purchasing the aforesaid items.

- i) Quotation/Tender should be sent by post under registered cover/UPC/sealed cover.
- ii) Last date and time of submission of quotations/tenders should be mentioned.
- iii) No tender/quotation be accepted after expiry of last date.
- iv) Quotation should be opened on the date and time mentioned in the letter by two gazetted officer/member of purchase Committee with dated signatures on the envelope and no. of quotation received should also be mentioned.
- v) Full specification of items, if necessary, sample of items should be mentioned in the quotations.
- vi) Terms and conditions of the supply of items should be mentioned clearly.

Open tender should be invited if purchase is to be made above Rs.50,000/- Items which are on the approved list of DSS&D should be purchased from the approved firms. E.Money should also obtained if authority feels necessary but it appears from the following purchase files that the rules and

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regulations and instructions issued by the Govt. from time to time were not strictly followed by the Deptts.

- (1) Purchase of Furniture for Rs. 2,28,560/- during 1994-95 (73320 + 155240) = 2,28,560

Quotations were invited for purchase of furniture vide letter No.F.16/14/Store/DEB/94-95/7447-51 dated 23.5.94 and last date of submission of tenders was 31.5.94.

On scrutiny of file the following irregularities were observed.

- a) No specification of furniture were mentioned in the quotation letter.
- b) Quotations were not invited under sealed cover.
- c) Date of receipt of tenders was not recorded and envelopes were not attached with the tenders.

Further it was observed that after expiry of last date, the Deptt. issued a reminder to M/s MSO Building Coop. Store Ltd. to send his quotation. MSO Building Coop. Store Ltd. Ground Floor, Police H.Q., I.P. Marg, New Delhi submitted quotation dated 1.7.94 to the Deptt. which was diarised on 5.7.94 (No.2878 dated 5.7.94) and that was in open letter without any envelope. It is a clear violation of rules. Late tender and post tenders offer should not be considered at all but in this case the deptt. considered it and also ordered for purchase of Furniture for Rs.73320/- to the said firm which is irregular.

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Again the deptt. purchased furniture for Rs.153244 from M/s MSO Bldg. Coop. Store but on scrutiny of file following irregularities were observed:-

- 1) Letter No. & date of quotation letter & No. of firm to which the letter issued and last date of submission of quotation was not mentioned.
- 2) Specification of furniture and letter No. & date of quotations submitted by the firms.
- 3) Quotation letter of MSO Bldg. Store dated 8.2.75 was placed on the file but no reference of quotation letter issued to the deptt. was made.
- 4) A comparative statement duly signed by the Purchase Committee was placed on the file but no recommendation of Purchase Committee were recorded on it.
- 5) When no quotation letter was issued to the MSO Bldg. Store by the deptt. on which source the Store submitted quotations.

Serious financial irregularities have been made by the deptt. in purchasing of furniture which may be regularised from the competent authority under intimation of audit.

2) Purchase of Duplicating Paper for Rs. 36,7250/- (167250 - 200000 = 367250)

Quotation letters for purchasing of duplicating paper and other items were issued by the deptt. vide letter

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No.F.16(3)/Store/DEB/94-95/18495-99 dated 7/9/94 to the following firms :-

1. MSD Bldg. Coop. Store.
2. Super Bazar.
3. Kamal Handloom Fabrics.
4. Kendriya Zhandar.
5. Delhi Wholesale Consumer Coop. Store.

On scrutiny of file the following irregularities were noticed:-

- a). Last date of submission of quotation not mentioned.
- b). Specification of paper & quality to be purchased not given.
- c). Letters issued by post or by hand not mentioned.
- d). Date of Receipt of quotation not given.

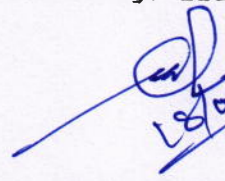
The quotation were opened by the Deptt. as and when received which can be seen as under:-

- 1) Super Bazar - 9/9/94
- 2) Delhi Consumer Coop. Store - 14/9/94
- 3) MSD Bldg. Coop. Store - 15/9/94

(Quotation letter without date and envelope letter signed by Manager 14/9/94)

The quotation were not received under sealed cover and date of receipt was not mentioned. Quotations were not opened on the last date in the presence of purchase committee duly signed by at least two gazetted officer with date.

Further the rates of duplicating papers quoted by DCCW Store, Muti Nagar were Rs.76.12 & Rs.75.07 in comparison of Rs.104/- & Rs.96/- of MSD Bldg. Coop. Store respectively.


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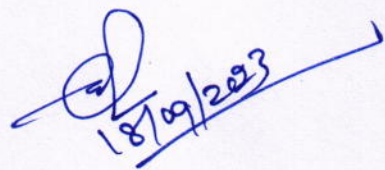
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The rates of DWCCS Moti Nagar were the lowest but the Deptt. purchased the duplicating papers from MSD Bldg. Coop. Store on the plea that duplicating paper of wholesale Store was inferior in quality for which the lowest rates quoted by the store were not acceptable. It is noticeable that no sample of paper was asked and no specifications were given by the Deptt. at the time of issuing of quotations letters. It is surprised how the Deptt. came to know that the paper of wholesale store was inferior in quality. It is not a suitable justification for purchase of paper. Purchasing the papers from MSD Bldg. Store, the Deptt. suffered a net loss of Rs.48810/-

Again the Deptt. purchased duplicating paper from M/s MSD Bldg. Coop. Store for Rs.107250/- But on scrutiny of purchase file the following irregularities were noticed:-

- a. (i) Quotation letter No.F.16(3)/Store/BES/94-95/3195-99 dated 23/2/95 were issued for purchase of duplicating paper and other items but office copy of the same was not available in the file.
- (ii) Last date of submission of quotation was not mentioned.
- (iii) Specification of paper and quality of duplicating paper was not given.
- (iv) Date of receipt of quotation was not recorded and diarised.
- (v) Quotation letter of MSD Bldg. Coop. Store dated 24/2/95 was placed on the file without diarised and envelope. In the absence of this it could not be verified when the quotation were opened.
- (vi) The recommendation of the purchase committee were not


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recorded on the comparative statement prepared by the Deptt. on 9/3/95.

b) The order was placed to MSO Bldg. Coop. Store vide letter No.F.16(3)/Store/DES/94-95 dated 30.3.95 while the rates of the Store were valid upto 28.2.95. Hence the purchases made from MSO Bldg. Store were irregular and needs to be elucidated. The expenditure incurred on the above purchases may be got regularised under intimation to audit.

(3) Purchase of Art Material for Rs.79227/-

Quotation for purchase of Art material were invited by the Deptt. vide letter No.F.7(2)/93/DES/16500-23 dated 7/9/94. The last date of submission was 13/9/94. Letter were issued 25 firms but on scrutiny of files revealed the following irregularities:-

- (1) No quotation was received in the Deptt. on or before the last date under sealed cover. All the quotation received after the expiry of last date which are as under:-
 - (a) M/s Golden Stationery Mart - 21/10/94 opened on 21/10/94
 - (b) Royal Stationery - 20/10/94 -do- 20/10/94
 - (c) Khalsa Brothers - 13/10/94 -do- 13/10/94
 - (d) MSO Bldg.Coop. Store (without envelope) - 1/11/94 -do- 1/11/94
 - (e) Super Bazar - 5/12/94 -do- 5/12/94

As per Paragraph 38 of Rule 102(1) Annexure quoted above the purchases were irregular and the same may be got regularised from the competent authority under intimation to audit.

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(4) Purchase DTP Stationery for Rs.2,12,145/-

Quotations were invited vide letter No.F.16(24)/Store/DES/94-95/1125-28 dated 19/1/95 for the purchase DTP Stationery and the following irregularities were noticed:-

1. Last date of submission of quotations was not given.
2. Quality of articles were not mentioned.
3. Quotations were not received under sealed cover.
4. Quotations were not opened on the specific date fixed by the Deptt., but were opened on the date as and when quotations were received which is given below:-

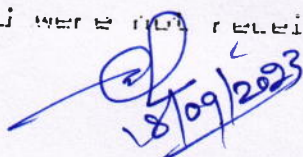
| | | |
|--------------------------|---|---------|
| a) Vinod Stationers | - | 30/1/95 |
| b) Bharat Paper Products | - | 30/1/95 |
| c) Super Bazar | - | 3/2/95 |
| d) MSO Bldg. | - | 4/2/95 |

Code formalities as required under Rule 102(1) Appendix B and Annexure, were not completed. Hence the purchases were irregular and needs to be elucidated. The same may be got regularised from competent authority under intimation to audit.

(5) Purchase of Computer consumable & Stationery for Rs.72049/-

On scrutiny of records relating to purchase of computer consumable stationery, the following irregularities were noticed:-

- (i) Quotation letter No.7/4/FC-Lab./DES/94/19761-70 dated 4/10/94 was issued but no last date of submission of quotation was given.
- (ii) Quality of articles and terms & conditions of supply was not mentioned and were not received under sealed cover.



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(iii) Quotations were not opened on the fixed date in the presence of two gazetted officers/members of purchase Committee but opened on the date as and when quotations were received which are as under:-

| Name | Opened on | Date of Quotation |
|---|-----------|-------------------|
| (1) Super Bazar (without envelope) | 06.10.94 | 06.10.94 |
| (2) I.M. Enterprises | 17.10.94 | 04.10.94 |
| (3) MSO Bldg. Coop. Store (without envelope) | 17.10.94 | 17.10.94 |
| (4) Batiyam Enterprises | 17.10.94 | 10.10.94 |
| (5) Good work | 17.10.94 | 10.10.94 |

The above quotations were found invalid according to the rules on the subject. The same may be got regularised from competent authority under intimation to audit.

The conclusion of purchase files of different items were observed that the Deptt. had ignored all the rules & regulations and instructions issued by the Govt. of NCT of Delhi from time to time on the subject. The maximum purchase were made at the fag end of the financial year i.e. Feb. & March, 1995. And the maximum items/articles were purchased from the MSO Bldg. Coop. Store Police H.Q. New Delhi. Is the MSO Bldg. Store an approved Coop. Store by the Govt. of NCT of Delhi? If yes, a copy of approval of such store may be supplied to audit.

The financial irregularities founded out above from Sl.No.1 to 5 are of serious nature which may be brought to the notice of Higher Authorities for appropriate action. Irregular expenditure of Rs.6,99,231/- made on purchases on different items may be got regularised from the competent

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authority and action taken in the matter be intimated to audit.

PARA-12 (PARA NO. 2 of 93-95) PARA NO-12 (2 of 93-95)

(Memo. No. 12 dt. 7.2.95)

Subject: Splitting up of Purchase in order to avoid the tender/quotations.

As per provision contained in Rules 103 & 104 GFR purchase order shall not be split up to avoid the necessity for obtaining the sanction of higher authorities or calling for tenders. It was, however, seen during the course of scrutiny of contingent vouchers for the period under audit i.e. 1993-95 that purchases were made without calling of tenders and in order to avoid the prescribed procedure the purchases were splitted up in a number of cases. A few examples are given below:-

| S.No. | No. of Vr. / Sub. Vr. | Date | Name of the firm | Article | Amount |
|-------|-----------------------|---------|-----------------------|------------|------------------|
| 1. | 638 to 644 | 20.1.95 | MSO Bldg. Coop. Store | Stationery | Rs. 370.00 each. |
| 2. | 645 to 646 | - do - | - do - | - do - | Rs. 400.00 each |
| 3. | 647 to 655 | - do - | - do - | - do - | Rs. 370.00 each |
| 4. | 718 to 724 | - do - | - do - | - do - | Rs. 384.00 each |
| 5. | 725 to 726 | - do - | - do - | Stationery | Rs. 490.00 each |
| 6. | - 674 - | 30.3.95 | - do - | - do - | Rs. 407.00 each |
| 7. | 675 to 677 | - do - | - do - | - do - | Rs. 470.00 each |
| 8. | - 676 - | - do - | - do - | - do - | Rs. 473.00 each |

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|-----|---------|--------|--------|--------|--------------------|
| 10. | - 880 - | - do - | - do - | - do - | Rs. 442.00 each |
| 11. | - 881 - | - do - | - do - | - do - | Rs. 317.00 each |
| 12. | - 882 - | - do - | - do - | - do - | Rs. 421.00 each |
| 13. | - 883 - | - do - | - do - | - do - | Rs. 470.00 each |

These are financial irregularities. Reasons for not calling tenders be intimated to Audit and the same may be got regularised from the competent authority under intimation to audit.

Such other cases may also be received and similar action be taken under intimation to audit.

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PARANO-13 (03993-95)

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PARA-13 (Para. 3893-95)

Audit Memo: 17
Dated: 17.6.95

Sub: Local purchase of petty stationery stores.

On scrutiny of purchase file relating to local purchase of petty stationery stores the following irregularities were observed:-

Purchase of Petty Stationery Stores:

As per Sl. No. of item 21 (B) para(3) of Delegation of Financial Powers Rules A head of Office shall have power to make local purchase of stationery stores upto Rs.4000/- per annum but on scrutiny of records it was noticed that the total purchase of stationery articles during the year 1994-95 was made for Rs.56750/- on different dates which is given below:-

| Date of Sanction | Amount |
|------------------|--------------------|
| 15.4.94 | Rs.444.00 |
| 30.6.94 | Rs.709.00 |
| 20.11.94 | Rs.8212.00 |
| 16.1.95 | Rs.18872.00 |
| 17.2.95 | Rs.24163.00 |
| 30.3.95 | Rs.4330.00 |
| Total: | Rs.56750.00 |

The expenditure was incurred by the Head of Office beyond the prescribed limit of purchases of petty stationery store which may be got regularised from the Competent Authority under intimation to Audit.

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PARA NO. 16 (69 93-95)

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PARA 16 (PARA-69 93-95)

Audit Memo No. 5
Dated 2.6.75

Para-14

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SUB: PAYMENT OF O.T.A. TO DRIVERS

On scrutiny of file regarding payment of O.T.A. to Drivers, it was noticed that the payment of O.T.A. is being made regularly without any restriction and the amount of O.T.A. is increasing year by year. It appears from the records that the instructions on the subject are not being strictly followed. The payment of O.T.A. under the period of audit is given below on the basis of available records.

| <u>Year</u> | <u>Expenditure</u> |
|-------------|--------------------|
| 1993-94 | Rs.55,784/- |
| 1994-95 | Rs.88,934/- |

The expenditure on O.T.A. to Drivers under the period of audit is excessive and not justified. O.T.A. to Drivers was also paid for holidays but no formal orders were made available to audit for inspection. Formal orders to call the Drivers for duty on holidays should be issued by the Competent Authority.

Principal Secretary (Plg) has taken a serious view in this regard and has directed the Deptt. to take necessary steps to curtail the expenditure on O.T.A. to Drivers on the file (F.4(29)/BES/92-93-95) vide his minutes dated 1.9.94 (Page No.36/N) and 30.3.75 (Page No.46/N) but no action has been taken by the Department.

The Deptt. should frame a policy for the curtailment of O.T.A. to Drivers and some restrictions be imposed for the use of vehicle so that the expenditure could be reduced. Action taken in the matter may be intimated to Audit.

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PARA NO. 17 (79 93-95)

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PARA 17 (Chono 78 93-95)

Audit Memo No. 6

Dated 5.6.95

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Para-15

SUB: SERVICE BOOK

A test check of Service Books revealed the following irregularities:-

a) EL/HPL account of the following officials were worked out wrong/not maintained by the Deptt. The same may be got completed/recasted under intimation to Audit. The details are as under:-

| S.No. | Name of the Official | |
|-----------------|-----------------------------|--|
| S/Sh./Mrs./Miss | | |
| 1. | Ashok Kumar, LDC | Leave A/C not maintained since July, 93. |
| 2. | Rafi Josh Kunnath, DAD | HPC A/C not maintained since Jan., 94. |
| 3. | Surinder Kr. Bhardwaj, Peon | HPL A/C not maintained since Jan., 94 |
| 4. | Pawan. Kumar, Lab Attdt. | HPL A/C not maintained since Jan., 93. |
| 5. | Pravesh Kr. Srivastava, KPD | E.L. balance shown 47 instead of 37 during Dec., 93. |
| 6. | C. Subha Laxmi, Steno | HPL A/C not maintained since July, 93. |
| 7. | Jaipal Singh, Driver | HPL A/C not maintained since 1990 & EL shown 115 instead of 111 during Dec., 93. |
| 8. | Amerjeet Singh, Driver | EL shown 43 instead of 53 during Dec., 94 and HPL A/C not maintained since 1994. |
| 9. | Prem Singh, DEO | Availed EL w.e.f. 16.8.93 to 17.9.93 total 33 days but deducted 31 days only. |

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10. Lakhan Lal Meena, S.A EL shown 60 instead of 70 during 6/94.
11. Chiman Lal, M.A. Leave A/C not maintained since Jan., 94.
12. Chatti Lal Soni, Peon Leave A/C not maintained since July, 93.
13. Meera Devi, Sweeper EL shown 43 instead of 33.
14. T.Tarun Kumar, R.O. EL shown 200 instead of 188 during Dec., 93.

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b) Photograph of the following officials were not found pasted/attested on the first page of the service book. Needful now be done & compliance be shown to audit. The detail is a under:-

S.No. Name of the official

S/Sh./Mrs/Miss

- | | |
|--------------------------------|--------------------|
| 1. Rafi Josh Kannath | Photo not attested |
| 2. Seema Sharma, KPO | -do- |
| 3. Surinder Kr.Bhardwaj, Peon | Photo not pasted |
| 4. Praveen Kr.Srivastava,KPO | Photo not attested |
| 5. Balbir Singh, Steno | -do- |
| 6. Bal Kishan, LDC | -do- |
| 7. Jaipal Singh, Driver | -do- |
| 8. Amer Jeet, Driver | -do- |
| 9. C.Xavier Anthony, S.I. | -do- |
| 10. Chiman Lal, Mannual Asstt. | -do- |
| 11. Chathi Lal Soni, Peon | -do- |
| 12. R.K.Gupta, KPO | -do- |
| 13. Ashok Kumar, LDC | -do- |
| 14. Prem Singh, KPO | -do- |
| 15. Meera Devi, Sweeper | -do- |
| 16. C.Subha Laxmi, Steno | Photo not pasted |
| 17. S.R.Meenakshi, UDC | -do- |

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18. Triveni Devi Sharma, S.A. -do-
 19. Ashok Kr. Johar, UDC -do-
 20. Satinder Singh, LDC -do-
 21. Rajiv Singh, S.I. -do-
 22. Rajinder Prakash Bhasin -do-

c) Nomination forms for family pension, details of family members, nomination for death -cum-retirement gratuity, GPF nomination etc. were not found pasted in the Service Book of the following officials. Needful be done under intimation to Audit. The detail is as under.

S.No. Name of the official

- S/Sh./Smt./Miss
1. Meena Yadav, LDC
 2. Ashok Kumar, LDC
 3. Neelu Kapoor, Steno
 4. R.K.Gupta, KPO
 5. R.P.Bhasin, S.A.
 6. Prem Singh, KPO
 7. Surinder Kr. Bhardwaj, Peon
 8. Praveen Kr. Srivastava, KPO
 9. Prem Singh, KPO
 10. Seema Sharma, KPO
 11. Balbir Singh, Steno
 12. C.Subha Laxmi, Steno
 13. Bal Krishan, LDC
 14. Xavier Anthony C, S.I.
 15. Lakhan Pal Meena, S.A.
 16. Satinder Singh, LDC

d) Date of birth certificates & qualification certificates were not found pasted in the Service Book of the following

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officials. Needful be done after intimation to Audit. The details are as under:-

S.No. Name of the Official

S/Sh./Mrs./Miss

1. Prem Singh, KPO
2. Rafi Josh Kunnath, DAO
3. Beema Sharma, KPO
4. Surinder Kumar Bhardwaj, Peon
5. Praveen Kr. Srivastava, KPO
6. Balbir Singh, Steno
7. Bal Krishan, LDC
8. Jai Pal Singh, Driver
9. Amerjeet Singh, Driver
10. C.Subha Laxmi, Steno
11. Lakhan Lal Meena, S.A.
12. Satinder Singh, LDC
13. Rajeev Singh, S.I.
14. Chathi Lal Soni, Peon
15. R.P.Bhasin, S.I.
16. Meena Yadav, LDC
17. Neelu Kapoor, Steno

e) Service of the following officials were not verified by the department from the date mentioned against their name. Needful be done & compliance be shown to Audit. The details are as under:-

- | | |
|-----------------------------|---|
| 1. Sh. Balbir Singh, Steno | Since Dec., 1993 |
| 2. Sh. Bal Krishna, LDC | June, 1994 |
| 3. Yogender Kr. Arya, Steno | Since Oct., 1988 |
| 4. Miss Neelu Kapoor, Steno | w.e.f. 23.2.90 to till date |
| 5. Sh. T.Tarun Kumar, R.O. | w.e.f. 1.10.92 to 11.10.92 & 1.6.94 to till date |


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PARA No: 18 (89 93-95)

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PARA 18: (PARA-89 93-95)

Audit Memo No. 14
Dated 7.6.95

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Para-16

Sub: LOG BOOKS

A test check of Log Book was conducted and it was noticed that the instruction on the subject as per Staff Car Rules are not being strictly followed. No such record was made available to audit for verification from which the curtailment in consumption of petrol by departmental vehicles as per Rule(a) of Staff Car Rule is being implemented or not. The other defects in maintenance of Log Books are as under:-

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1. (a) Log Book for the period 1.4.93 to 2.1.94 & 15.9.94 to 31.3.95 was not produced to Audit for inspection.

(b) In column No.9, specific purpose of journey was not recorded. Specific purpose of journey in detail, and should give sufficient particulars to indicate that the journey were on official business as per Rule 33 of Staff Car Rules in the Log books.

(c) Column No.11 & 12 were left blank..

(d) Monthly summary at the end of each month was not prepared.
2. DMH-7000

(a) Purpose of Journey was not justified properly.
3. Log Books of other vehicles were not made available to audit. The same may be produced to next audit.

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Para No. 19 (98 93-95)

Para-17

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Para 19. (Chari 98 93-95)

Audit Memo No. 15
Dated 14.6.95

SUB: UNSERVICEABLE STORE ITEMS

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On scrutiny of records it was noticed that 44 unserviceable store items (Furniture) was declared condemned with the approval of the Principal Secretary (Plg), Govt. of Delhi vide office order No. F.16(18)/Store/DES/94-95/2854-61 dated 10.2.95 but have not been disposed off by public auction so far and is lying in the Store. New Furniture has already been purchased by the Department. In order to ensure that the unserviceable store items fetch good returns, it is essential that the items may be disposed off by public auction at the earliest and proper protection is given to them till their removal. Unserviceable Articles (Furniture) may be disposed off immediately and an intimation may be sent to Audit.

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PARA NO. 20 (109 93-95)

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PARA-18 (Para 109 93-95)

Audit Memo No. 18
Dated 15.6.95

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SUB : STORE CONSUMABLE STOCK REGISTER

On Scrutiny of Store Consumable Stock register the following irregularities were pointed out:-

- (1) Annual Stock verification was not conducted by the department for the period under audit i.e. 93-95. Needful be done & compliance be shown to audit.
- (2) 34 Tube Lights were shown issued 'as loan' to J.E.(Electrical) on 27.7.93. But the same were not received back so far. Efforts should be made to recover the same under intimation to audit.
- (3) Non-Consumable Stock register was not found maintained by the department which is irregular. It should be maintained immediately and the following articles of non-consumable/property nature be got transferred in that register under intimation to audit. The detail is as under:-

1. Ash Tray
2. Bell remote control
3. Cycle Tyre & Tubes
4. Finit Pump
5. Table Glass
6. Plastic Jug & Glass
7. Looking Glass
8. Locks
9. Ma, or Jug
10. Plastic Mug
11. Tray
12. Khurpa
13. Waste Paper Basket
14. Water Tub
15. Scissors
16. Wooden Box

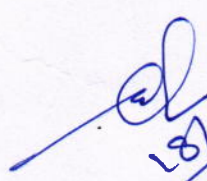
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b. Similarly the following non-consumable property articles were found entered in the Misc Stock Register. The same may also be got transferred to non-consumable stock register under intimation to audit. The details are as under:-

1. Cycle Tyre & Tubes
2. Buckets
3. Table Glass
4. Plastic Jug
5. Lock
6. Canvas Board
7. Energy Tube Light
8. Mayur Jug
9. Torch
10. Table Lamp
11. Thurmos Flask
12. Tea Pot Steel
13. Wall Clocks
14. Bhagona Steel
15. Tea Maker (automatic)
16. Insect Killer

5. Non-Consumable articles were reduced to nil balance, which is irregular. The articles of non-Consumable nature can be reduced only after condemnation by the Condemnation Board. Hence the articles may be restored under intimation to audit.


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|----|---------------------|----------|--------------------|
| 8. | Sh. Jitender Sharma | 13.10.94 | 1417, 908, 1416, 1 |
| 9. | S.P. Kapoor | 15.7.85 | 1110 & 1144 |

Para - 19
Para - 19
PARA NO. 22 (Para 12 of 93-95)

-55- (99)

PARA 22 (1993-95)

Serial No. 3
Dated 30.5.95

SUB: PAY BILL REGISTER

(19)

Para-19

A test check of PBR under the period of audit (1993-95) was conducted and the following irregularities were noticed:-

- 1) Full detail of long time advance was not given in the PBR. A few instances are given below:-
 - (a) Sh. Virender Kumar, R.O. was granted HBA and recovery of Rs.348/- p.m. is being made but no detail was given. Full detail of advance should be given so that the recovery could be located properly.
2. Recovery of over payment of Rs.2074/- during 1993-94 was made from Smt. Om Wati, Peon but no detail was given in the register. Complete detail of recovery should be made in the PBR

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PARA No. 23 (13 of 93-95)

PARA 23. (para 13 of 93-95)

87

Serial No. 17
Date 14/6/75

SUB: SPOUSE INFORMATION

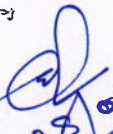
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para-20

On scrutiny of the spouse information the following defects were noticed:-

1. Sh. D.S. Behl, A.D. has not furnished the particulars of her wife, where she is working & whether she has been drawing medical allowance or under CGHS Scheme.
2. Sh. Davinder Kumar Dwivedi, S.A - Her wife is employed in H.C.D as teacher. Whether she is drawing medical allowance or not.
3. Mrs. Triveni Devi Sharma, S.A. - Her husband is employed in Dte. of Education as teacher.
4. Sh. Balbir Singh, Steno - His wife is employed in Parliament House.
5. Sh. Raj Kumar, S.I. - His wife is employed in the Dte. of Education.

Information in respect of the above employee's spouse may be obtained from their employer whether they are availing any facilities such as Medical/LTC etc. A joint declaration may also be taken from those employees whose spouse is working in Govt. Service that who will avail these facilities, duly attested by the competent authority and noted in their service book because only one of them is eligible.


18/09/2023

Para 21 PARA NO. 24 (14 of 93-95)

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~~PARA 24, Para 14 of 93-95~~

SUB: STOCK REGISTER

Para-21 (21)

Para-21

Computer Stationary Stock register

A. A test check of Computer Stationary Stock register reveals the following irregularities:-

1. Annual physical verification was not conducted by the department for the period under audit i.e. 93-95. Needful to be done and compliance be shown to audit.
2. Two Ream Computer paper were shown issued to Planning Department 'as loan' on 31.1.95, but the same were not received back from the Planning Deptt. till date. Effort should be made to recover the same under intimation to audit for the period.

B. PROPERTY STOCK REGISTER

Annual physical verification was not found conducted by the department for the period under audit i.e. 93-95. However it should be done once in a year. Needful to be done under intimation to audit.

C. G.P.F. BROAD SHEET was not found maintained. The same to be maintained and produced at the time of next audit.

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PART II
Internal Audit Report on the Accounts of Directorate of Economics & Statistics, Govt. of NCT of Delhi, Old Sectt. Delhi For the period 2007-08

22
 Para-22

Para-22

PARA No. 1 PARA No - 25 (01 of 2007-08)

CURRENT AUDIT REPORT

Sub: Performance of the Directorate of Economics & Statistics.

The Directorate of Economics & Statistics is a nodal agency in the NCT of Delhi for collection, Compilation, Analysis and presentation of Statistical data and information. It also functions as a office of Chief Registrar Birth & Death for NCT of Delhi. The Directorate has been actively engaged in the Socio-economic Survey various rounds of National Sample Survey organization, Statistics on State income, annual survey of Industries and Vital statistics.

The allocation of Non-Plan and Plan budget and expenditure during 2007-08 is as under:-

| Year | Non-Plan | | Plan | |
|---------|----------|-------------|--------|-------------|
| | Budget | Expenditure | Budget | Expenditure |
| 2007-08 | 273 | 241.23 | 20 | 19.79 |

The following shortcomings have been noticed with regards to the functioning of the Directorate, reasons for which may be elucidated to audit;

Laxity in publishing/Releasing the reports on NSS rounds State Sample
 (Ref. memo No. 12 dated: 23-1-2009)

On the instruction/guidelines of National Sample Survey Organisation, Govt. of India NSS 61,62 and 63 round State Sample were conducted by the Directorate of Economics & Statistics. As per the information furnished by Dy. Director/Head of Office, the report on the above rounds are published usually within one year from the date of completion of field work, but as per the information/reports furnished by the Directorate these reports had not been published/released within the stipulated period i.e. one year as details are given below:-

| S.No. | NSS round State Sample with subject | Period of survey/field work | Period/month of releasing the report | Actual date of publishing the report | Delay releas the re |
|-------|---|-----------------------------|--------------------------------------|--------------------------------------|---------------------|
| 1. | 61 st round (i) House hold Consumer | 7/2004 to 6/2005 | 7/2006 | 4/2007 | 9 mon |

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| | | | | | |
|----|--|------------------|--------|---------------|---|
| | expenditure. (ii) Employment & unemployment situation | - do - | - do - | 5/2007 | |
| 2. | <u>62nd Round</u> (i) House hold consumer expenditure in Delhi (ii) Un organized manufacturing Enterprises in Delhi | 7/2005 to 6/2006 | 7/2007 | 2/2008 | |
| | (ii) Un organized manufacturing Enterprises in Delhi | - do - | - do - | 7/2008 | 1 |
| | (iii) Employment and unemployment situation in Delhi | - do - | - do - | 4/2008 | 9 |
| 3. | <u>63rd Round</u> (i) Service Sector Enterprises (excl. Trade) (ii) House hold consumer expenditure | 7/2006 to 6/2007 | 7/2008 | Not published | - |
| | (ii) House hold consumer expenditure | - do - | 7/2008 | - do - | - |

Keeping in view of the above facts it has been observed that the reports have not been published in the stipulated period and taken more time for its releasing, which does not reflect the current status. If these reports had been released timely the data of the reports would have been more useful for policy maker/planner/implementation of programmes/schemes.

Moreover out of the sanctioned strength of 160 post in the Directorate 59 posts are vacant and 10% staff have been posted in other Department in diverted capacity. The staff shortage might be one of the cause for the delay in completion of the above works.

In reference of audit memo No. 14 dated 23-1-2009 furnished reasons for 10% posts diverted to other Departments/offices and action taken for filling up the 37% vacant posts.

[Signature]
 18/09/2023

Para-23

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PARA No. 2

(Ref. Memo No. 13 dated:- 27-1-2009)

~~PARA No - 26 (Para 27 2007-08)~~

Sub: Payment of TA/DA to the Staff.

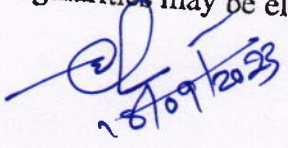
Test check of records, it has been observed that an amount of Rs. 5.82 lac: of the Budget had incurred during the year 2007-08 on the payment of TA/DA to the staff. The expenditure on account of TA/DA is quite heavy and the said amount has not been restricted/fixed, resulted, it had paid Rs. 3000/- or more in a moth to the officials, while the TA/DA should not be treated source of the income. Some examples are given below:-

| S.No. | Name of official | Month | Amount paid | Bill No. & Date |
|-------|-------------------------|--------------------|--------------------------|--------------------------------|
| 1. | Sh. Ravinder Sharma, SA | 10/2007 1/2008 | Rs. 3312/- Rs.3726/- | 472 15-2-2008 558 25-3-2008 |
| 2. | Smt. Alka Khurana, SA | 10/2007 12/2007 | Rs. 4140/- Rs. 3627/- | 470 15-2-2008 |
| 3. | Sh. N.S.Tanwaer, SA | 10/2007 12/2007 | Rs. 3837/- Rs.3173/- | 491 15-2-2008 |
| 4. | Smt. Jeevan Verma, SA | 1/2008 | Rs. 3006/- | 561 25-3-2008 |
| 5. | Smt. Manju Sehgal, SA | 10/2007 | Rs. 3427/- | 413 11.1.2008 |

It is suggested that the matter for fixed TA/DA may be examined in consultation with the Finance Department under intimation to audit

- b) The claim of TA/DA had been made from H.Q/Old Sectt. and back to HQ but time of arrival/morning and departure/evening had not been recorded in the Attendance register by any of the staff members for which TA/DA was paid.
- c) Sh. Ravinder Sharma SA had not marked his attendance as on 23, 24, 25, 29, 30 and 31-10-2007 and Smt. Alka Khurana, SA on 12, 19 and 31-12-2007 but both officials were paid TA/DA for the above days. The attendance Register had not been checked by the SO/A.D in charge regularly but journey verified.
- d) The journey performed by auto rickshaw but previous permission had not been obtained.

Reasons of above irregularities may be elucidated to audit.


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PARA NO-3 Para-24

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Para-24

Other irregularities

Service Books

(Ref. Memo No. 10 dated 22-1-2009)

(a) The pay of the Research officers i.e. Smt. Sharda Tiwari, Smt. Ind Mohan, Sh. Sh. S.C.Goel, and Sh. V.K.Vaid had been fixed w.e.f 1 12-2006 on promotion/placement to the post of Statistical Officer under FR 22(I)(a)(I) vide Order No. 2 (13)/DES/Vol.-III/7124-29 dated 20-7 2007. The office has not furnished clarification of the audit memo no. 10 dated 23-1-2009, whether the above Research Officer had been promoted or placed to the post of Statistical Officer. The clarification in this regards may be elucidated to audit.

(b) Income Tax

(Ref. Memo No. 8 dated 22-1-2009)

The DDO had allowed rebate to Sh. Ravinder Sharma, St. Asstt. On savings U/s 80-c to Rs. 39920/- against the savings Rs. 38282/- hence Income Tax to Rs. 170/- (65% E. Cess) on the balance amount is recoverable.

Settled

Para No. 27

Para 3(c) 3*
2007-08

(c) Stock Register

(Ref. Memo No. 9 dated 23-1-2009)

As per the physical verification report on the store items of DES made by Statistical Officer(Vital) on 17-1-08, Eleven items are in excess and one item is short (Annexure-B).The SO (Vital) has reported that when confronted, it was told that the stock register for the year 1998-2001 was either misplaced or lost.

Hence, stock register (non consumable stores) may be restructured after physical verification of stores and balance items may be taken in the stock register under intimation to audit.

(d) Following records/registers are incomplete/unauthentic and not in prescribed form:-

- 1. Medical reimbursement 2. OTA, 3. Tuition fee

Settled

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ANNEXURE-B

Item excess

| S.No. | Items | Qty. in excess |
|-------|------------------------------|----------------|
| 1. | Table Steel | 4 |
| 2. | Almirah Steel (Big & Small) | 3 |
| 3. | Computer Table | 43 |
| 4. | Cardex Wooden | 1 |
| 5. | Hot Case | 5 |
| 6. | Wall Clock | 4 |
| 7. | Mayur Jug | 12 |
| 8. | UPS Small | 3 |
| 9. | Electric Kettle | 2 |
| 10. | Aqua Guard Filter Machine | 1 |
| 11. | Transformer(Stabilizer) | 3 |

Item short

| | | |
|----|--------------------|---|
| 1. | Blower Big & Small | 4 |
|----|--------------------|---|


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(Ref Audit Memo No. 03 dated:03 .02.2022)

TAN NO. 02 -: Shortcomings in the maintenance of Bill Register for the audit period 2019-20 to 2020-21.

During the test check of Bill registers maintained by Directorate of Economics & Statistics, 3rd floor, B wing, Vikas Bhawan-II, Delhi-110054 the following irregularities have been observed:-

1. The Bill Register has not been found proper paging numbered with machined or manually numbered and certificate for page counting also not found recorded on the first page of the Bill Register.
2. The Column No. 5,6,7,8 and 9- should be completed under the signature of DDO so as to check the actual amount admitted/passed by the PAO office and to ascertain the timely receipt of cheques, but the same has never been completed/signed by the DDO in respect of any of the financial year under audit period, which is irregular.
3. Column No. 10 and 11 of the bill register indicate the cheque (No. and date) received against the bill presented to the PAO and which must be attested by the DDO in Col. 12 at the time of making necessary entry in the Cash Book but these columns were found blank, which is irregular. Reasons for not compliance thereof may be furnished to audit.
4. Column No.. 13,14 and 15 are meant for, to keep a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period, not found filled up which is also irregular.
5. Further, the ECS details has not been mentioned in the Bill Register. Date of sending of ECS by the PAO has not been found mentioned against bills presented before the PAO for payment through ECS.

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

18/09/2023

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(Ref. Audit Memo No. 06 dated: 07.02.2022)

TAN NO. 03 :- Non- Maintenance of LTC Register in prescribed format

While reviewing the records and files, it has been observed that LTC advance register has not been maintained in prescribed format. In absence of the essential record it could not be verified whether the official has submitted their claim within the stipulated time or not. If the employee has taken LTC advance but he has not submitted his claim within one month from the date of return journey, the outstanding advance will be recovered in one lumpsum and the claim will be treated as one where no advance is sanctioned.

Further, penal interest at the rate of 2% over GPF interest on the advance from the date of draw to the date of recovery will be charged.

When no advance is taken, claim should be submitted within three months from the data of draw to the date of recovery will be forfeited.

| S. 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 Claim | 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 |

1. Entries of advance bill should be made in red ink.
2. In case of Final Claim where no advance has been drawn, columns (1) to (7) only need to be filled.
3. In case of adjustment bill, Columns (9) to (12) against the S. No. of the advance bill should be filled up while passing the net claim.
4. If net amount of the adjustment bill is for minus amount, particulars of the recovery of the balance should be indicated in Columns (12).

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

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(Ref. Audit Memo No. 07 dated: 09.02.2022)

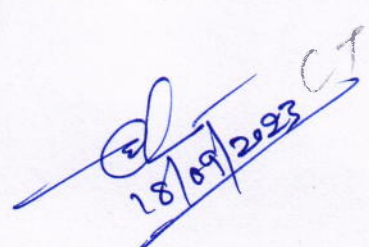
TAN NO. 04 -: Shortcomings in the maintenance of Log Books.

During the test check of log books, provided to the audit by the Directorate of Economics & Statistics, 3rd floor, B wing, Vikas Bhawan-II, Delhi-110054 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. In all log books, on some occasions, purpose of journey was not mentioned.
- iii. 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.
- iv. 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.
- v. 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.
- vi. Cuttings have been done number of times in log book which have not been attested by the officer so authorized.
- vii. In Log books Col. No. 5 regarding kilometer covered by vehicle has not been filled up.
- viii. Average of the vehicle covered in kilometer was not worked out 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.
- ix. In log books purpose of journey have been mentioned as "official", whereas purpose of journey should be "specific".

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




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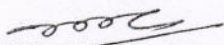
(Ref. Audit Memo No. 08 dated: 09.02.2022)


TAN NO. 05 - : 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 concerned PAO to obtain this certificate. During scrutiny of service book of the staff of O/o Directorate of Economics & Statistics, 3rd floor, B wing, Vikas Bhawan-II, Delhi-110054 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

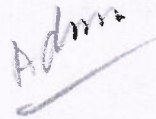
| S.N | NAME Mr./ Ms. | DESIGNATION | DOB | DATE OF APPOINTMENT | DATE OF RETIREMENT |
|-----|-------------------------|-------------------|------------|------------------------|-----------------------|
| 1 | Shuvamy Datta | DEO Gr. B | 06.02.1964 | 17.03.1989 | 29.02.2024 |
| 2 | Vimlesh Dhawan | DEO | 05.09.1962 | 11.11.1993 | 30.09.2022 |
| 3 | Mukesh Kumar Sharma | Statistics Asstt. | 01.09.1963 | 11.09.1989 | 31.08.2023 |
| 4 | Shan-e-Alam | Asstt. Director | 02.07.1971 | 17.03.1997 | 31.07.2031 |
| 5 | Nirmala Devi | Peon | 09.03.1963 | 26.08.1988 | 31.03.2023 |
| 6 | Meera Devi | Sweeper | 21.06.1963 | 16.03.1989 | 30.06.2023 |
| 7 | Amarjeet Singh Anand | Driver | 14.08.1965 | 02.04.1990 | 31.08.2025 |

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.


(Mohan Kr. Chaudhary)
AAO



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


98/09/2023


Admin

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PART- II CURRENT REPORT


28/09/2023

Name of the Unit: Directorate of Economics & Statistics, III Floor, 'B' Wing, Vikas Bhawan-II, Delhi 110054.

Name of the IAO : GeetaGirdhar, Audit Party No. XXIV

6/c

File No. 1428/11

| S. No. | Audit Memo No. | Subject | Remarks |
|----------------------------|----------------|--|-------------|
| 1. | 1 | Recovery of overpayment of Transport Allowance amounting to Rs. 164268/- | PARA No. -1 |
| 2. | 2 | Irregularity in LTC reimbursement- Recovery amounts to Rs. 2817/-. | PARA No.-2 |
| 3 | 3 | Non adjustment of AC advances worth Rs. 5,31,000/-. | PARA No.-3 |
| Records Audit Memos | | | |
| 1. | 1 | Record Memos | |
| 2. | 2 | Record/information reg. Govt. Accommodation & | |
| 3. | 3 | Family details | |
| 4. | 4 | LTC | |
| 5. | 5 | Information reg. Abstract contingent advances | |
| 6. | 6 | Details of Govt employees retiring with in 5 years. | |
| 7. | 7 | Records for Unserviceable /condemned vehicles | |
| 8. | 8 | Information regarding record & certificates | |
| 9. | 9 | Information reg. News paper & Magzines | |
| 10. | 10 | Information reg. Court cases | |
| Letters | | | |
| 1. | 1. | Letters for sitting | |
| 2. | 2. | Verification of Remittance | |
| 3. | 3 | Letter for compliance of old paras | |

Total Memo issued -13 (10 Audit Memos+ 03 Record Memos)

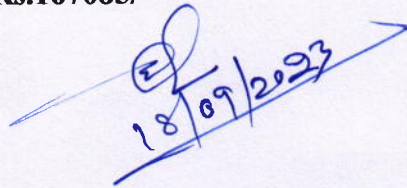
Settled - NIL

Balance Observation Memos -03 (converted into 03 PARAs)

Total Recovery - Rs.167085 /-

Amt. Recovered/Adjusted-Rs.00-

Balance to be recovered- Rs.167085/-


18/09/2023

PART -II

CURRENT AUDIT REPORT (2021-2023)

Para-1

Audit Memo No.01

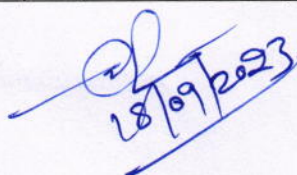
Dated: 13-09-2023

SUB:- Recovery of overpayment of Transport Allowance amounting to Rs. 164268/-

As per Para-3 of OM No.21/3/2020-E.II(B) dated 01.12.20 issued by Department of Expenditure, Ministry of Finance, Government of India on the subject of admissibility of Transport Allowance during nation-wise lockdown due to COVID-19 pandemic for the period from 23.03.2020 to 20.05.2020, it was clarified that *".....employees, who could not attend office.....or worked from home.....in a whole calendar month during lockdown period, are not eligible to draw Transport Allowance for that month as these employees had not incurred any expenditure for commuting office"*.

During test check of Attendance Registers and PBRs provided by the Directorate of Economics & Statistics, GNCTD, Delhi, it revealed that the department had made payment of Transport Allowance to following officials /Staff during the full month leave/absence:-

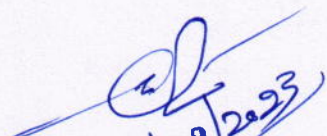
| S.No. | Name of the Employee & Designation Sh./Smt. | Period of leave/absence for full calendar month(s) | TA paid/ month (in Rs.) | Total Amount Recoverable (in Rs.) |
|-------|---|--|-------------------------|-----------------------------------|
| 1. | Nirmala Devi, MTS | May/2021 | 4212/- | 4212/- |
| 2. | Lalit Kumar, S.A. | May/2021 | 4212/- | 4212/- |
| 3. | Rahul Bharti, S.A. | May/2021 | 4212/- | 4212/- |
| 4. | Vimlesh Dhawan, DEO-D | May/2021 | 4212/- | 4212/- |
| 5. | Shauamoy Datta, DEO-B | May/2021 | 8424/- | 8424/- |
| 6. | Shiv Charan Meena, DEO-B | May/2021 | 4212/- | 4212/- |
| 7. | Meera Devi, Peon | May/2021 | 4212/- | 4212/- |
| 8. | Rahul, S.A. | May/2021 | 4212/- | 4212/- |
| 9. | Rajni, S.A | May/2021 | 4212/- | 4212/- |
| 10. | Gajab Singh, S.A. | May/2021 | 4212/- | 4212/- |
| 11. | Amol Vikas, S.A. | May/2021 | 4212/- | 4212/- |
| 12. | Seema, S.A. | May/2021 | 4212/- | 4212/- |
| 13. | Akhil Gupta, S.A. | May/2021 | 4212/- | 4212/- |
| 14. | Rohit Kumar Tiwari, S.A. | May/2021 | 4212/- | 4212/- |
| 15. | Jagdish Kumar, S.A. | May/2021 | 4212/- | 4212/- |
| 16. | Sanjay Meena, S.A. | May/2021 | 4212/- | 4212/- |
| 17. | Anju Rani, S.A. | May/2021 | 4212/- | 4212/- |
| 18. | Ravi Kumar, S.A. | May/2021 | 4212/- | 4212/- |
| 19. | Shubham Tripathi, S.A | May/2021 | 4212/- | 4212/- |
| 20. | Nidhi Yadav, S.A. | May/2021 | 4212/- | 4212/- |
| 21. | Amit Kumar, S.A. | May/2021 | 4212/- | 4212/- |
| 22. | Hemvir, S.A | May/2021 | 4212/- | 4212/- |


28/09/2023

| | | | | |
|--------------|----------------------|----------|-----------------|-----------------|
| 23. | Preeti Khatri, S.A. | May/2021 | 4212/- | 4212/- |
| 24. | Manjeet Dabas, S.A | May/2021 | 4212/- | 4212/- |
| 25. | Gaurav Varshney, S.A | May/2021 | 4212/- | 4212/- |
| 26. | Pawan Dwivedi, S.A. | May/2021 | 4212/- | 4212/- |
| 27. | Tanvi, S.A | May/2021 | 4212/- | 4212/- |
| 28. | Prashant Dedha, S.A | May/2021 | 4212/- | 4212/- |
| 29. | Rahul Yadav, S.A | May/2021 | 4212/- | 4212/- |
| 30. | Nitin Pal, S.A. | May/2021 | 4212/- | 4212/- |
| 31. | Shailja Sharma, S.A | May/2021 | 4212/- | 4212/- |
| 32. | Ayush Mishra, S.A | May/2021 | 4212/- | 4212/- |
| 33. | Alok Kumar, S. A. | May/2021 | 4212/- | 4212/- |
| 34. | Manisha, S.A. | May/2021 | 4212/- | 4212/- |
| 35. | Sudhir, S.A | May/2021 | 4212/- | 4212/- |
| 36. | Upasana, S.A. | May/2021 | 4212/- | 4212/- |
| 37. | Atul, S. A. | May/2021 | 4212/- | 4212/- |
| 38. | Chamanlal, M.A. | May/2021 | 4212/- | 4212/- |
| TOTAL | | | 164268/- | 164268/- |

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Apart from the above, in-spite of repeated verbal requests, Department had not produced attendance registers to audit for scrutiny, which is a lapse on the part of department. The entire excess payment needs to be recovered from concerned employees after due verification and deposited in Govt. Accounts intimation to audit. Other similar cases may also be reviewed under intimation to the audit.


 18/09/2023

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Para-2

Audit Memo No. 02

Dated: 13-09-2023

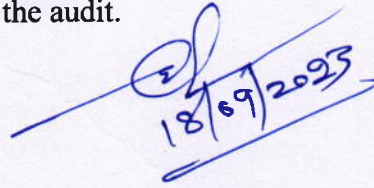
Sub.:-Irregularity in LTC reimbursement- Recovery amounts to Rs. 2817/-.

As per Rule 8 (b) of LTC read with GID (1-B), Rule 12 – any incidental expenses and expenditure on local journeys shall not be admissible.

Scrutiny of LTC Bills & relevant record reveals that Department had reimbursed LTC claim amounts to Rs. 59337/- to Sh. Sanjay Bharadwaj, Statistical Officer, which includes an excess payment amount to Rs. 2817/- towards seat-selection and other incidental charges as details given below:-

| Sr. No | Name and Designation | Block year | Bill No. & Date | Destination | Amount Paid | Admissible amount | Excess payment |
|---------------|---|-------------------|----------------------------|----------------------------|--------------------|--------------------------|-----------------------|
| 1 | Sh. Sanjay Bharadwaj, Statistical Officer | 2022-2025 | LTC-189 Dated. 17.08.2022 | Delhi to Port Blair & back | 59337/- | 56520/- | 2817/- |

The excess payment of Rs. 2817/- needs to be recovered from concerned employee after due verification and deposited in Govt. Accounts under intimation to audit. Other similar cases may also be reviewed under intimation to the audit.


18/09/2023

Para-3

Audit Memo No. 03
Dated: 15-09-2023

2/c


Sub: Non adjustment of AC advances worth Rs. 5,31,000/-.

Rule 118 of Receipt and Payment Rules, stipulates that money drawn on abstract contingent (AC) bills for payment of advances should be adjusted within a period of one month from the date of drawl. According to Rule 292 (4), the Head of the Office shall be responsible for timely recovery or adjustment of the advance. Test check of the record as-well-as information provided by the **Directorate Of Economics & Statistics** revealed that AC advances drawn from the year **2022-23** has not so far been adjusted by the department as per the details given below:

| Sl. No. | Year | AC Bill No. | | Amount of outstanding advance (In Rs.) | Purpose |
|--------------|---------|-------------|----------|--|----------------|
| | | No. | Date | | |
| 1 | 2022-23 | 304 | 21.10.22 | 5,31,000/- | CMIE Pvt. Ltd. |
| Total | | | | 5,31,000/- | |

It was observed that the advances drawn during the period 2022-2023 are still outstanding for adjustment as on to-date. Moreover, due to non-submission of adjustment bills by department, it cannot be ruled out that the funds had been utilized for the purpose other than the purpose for which it was drawn. Thus, the possibilities of mis-appropriation of funds could not be ruled out in the absence of adjustment bills.

Sincere efforts should be made to get the adjustment & minimize the outstanding balances and progress of the adjustment of A/C bills may be furnished to audit.


18/09/2023

(GEETA GIRDHAR)
IAO/Audit Party-XXIV