

12

Government of NCT of Delhi,  
Directorate of Audit,  
4<sup>th</sup> Level, 'C' Wing, Delhi Secretariat, New Delhi  
\*\*\*\*

**Sub:- Audit report of 6<sup>th</sup> Economics Census, Dte. of Economics & Statistics, Vikas Bhawan-II, Delhi for the period 01.04.2009 to 31.03.2017 (6<sup>th</sup> Economic Census w.e.f 2012-13 to 2016-17)**

**INTRODUCTION:-**

The I.A.R on the accounts 6<sup>th</sup> Economics Census, Dte. of Economics & Statistics, Vikas Bhawan-II, Delhi for the period 01.04.2009 to 31.03.2017 (6<sup>th</sup> Economic Census w.e.f 2012-13 to 2016-17) was conducted by field Audit Party no. VI, comprising of Sh. Ajay Kr. Chandna, IAO, Sh. S.N. Sinha, AO, Sh. Vinod Kumar Rana, AAO and Sh. Sukhbir Singh, UDC. The audit was conducted w.e.f. 04.10.2017 to 18.10.2017 (10 working days).

**AIMS & OBJECTIVES**

The scheme of 6<sup>th</sup> Economic Census has been sponsored by Ministry of Statistics & Programme Implementation, Govt. of India with 100% central finance assistance. This scheme was implemented all over the country and Directorate of Economics & Statistics was the nodal agency in Delhi. The work involves collection of data of entrepreneurial units both in Govt. & Non-Govt., Rural & Urban basis on door to door basis. A total amount of Rs.10,04,51,592/- was received from Ministry of MOS&PI for this scheme in the form of 'Grant-in-Aid'. The states were given the liberty to go for re-appropriation of funds among the 'Broad Heads' to the condition that the total expenditure incurred not exceeds the sanctioned funds. The report on 6<sup>th</sup> Economic Census was prepared and published in March, 2016.

**H.O.D/D.D.O'S/CASHIERS**

The following officials have served as HOD/DDO/Cashier during 01.04.2009 to 31.03.2017 (6<sup>th</sup> Economic Census w.e.f 2012-13 to 2016-17).

**HOD**

Sl.No.	Name of Officer	Period
1.	Dr. B.K. Sharma, Director	01.04.2012 to 30.04.2016
2.	Sh. D.P. Dwivedi, Director	01.05.2016 to 31.03.2016

Sukhbir Singh

V. K. Singh

[Signature]

[Signature]

HOO

Sl.No.	Name of Officer	Period
1.	Sh. N.T.Krishna, Dy. Director	01.04.2012 to 31.05.2012
2.	Sh.M.C. Wankhede, Joint Director	01.06.2012 to 03.10.2012
3.	Dr. R.N.Sharma, Joint Director	04.10.2012 to 31.12.2014
4.	Dr. Shikha Anand, Dy. Director	01.01.2015 to 31.12.2015
5.	Sh. C.K. Dutta, Dy. Director	22.01.2016 to 23.10.2016
6.	Sh. Ashok Kumar, Joint Director	24.10.2016 to till date

DDO

Sl.No.	Name of Officer	Period
1.	Smt. Sunita Keshar, AAO	01.04.2012 to 14.01.2013
2.	Sh. Purshottam, AAO	15.01.2013 to till date

CASHIER

Sl.No.	Name of Officer	Period
1.	Sh. Sunil Kumar Tyagi, S.A.	01.04.2012 to 08.11.2016
2.	Sh. Mohit Kumar, S.A.	09.11.2016 to till date

**Budget Allocation and Expenditure for the year 2009-2017 (6<sup>th</sup> Economic Census w.e.f 2012-13 to 2016-17). (in Rs.):-**

Financial Year	Amount received from CSO during the year	Re-validated amount to meet out expenditure during CFY	Total amount available for the CFY	Total expenditure during FY	Unspent balance in the closing of FY
2012-13	7,57,47,250	NIL	7,57,47,250	19,17,707,	7,38,29,543
2013-14	2,47,04,342	7,38,29,543	9,85,33,885	8,88,46,996	96,86,889
2014-15	NIL	96,86,889	96,86,889	78,21,438	18,65,451
2015-16	NIL	18,65,541	18,65,451	2,42,204	16,23,247
2016-17	NIL	16,23,247	16,23,247	36,297	15,86,950
<b>Total</b>	<b>10,04,51,592</b>			<b>9,88,64,642</b>	

Note:- The remaining unspent balance of Rs. 15,86,950/- sent back to CSO vide cheque no. 547634 dt. 16.03.2017.

Sukhbir Singh

V. Kumar




**Statutory Audit:-**

Statutory audit of 6<sup>th</sup> Economics Census, Dte. of Economics & Statistics for 2015-16 has been conducted by AGCR.

**Vacancy Statement as on 31.03.2017**

S.No.	Name of Post	No. of Posts Sanctioned	Filled	Vacant
1.	Group A	01	01	-
2.	Group B	05	05	-
3.	Group C	01	01	-
<b>TOTAL</b>		<b>07</b>	<b>07</b>	<b>-</b>

**Maintenance of Records:-**

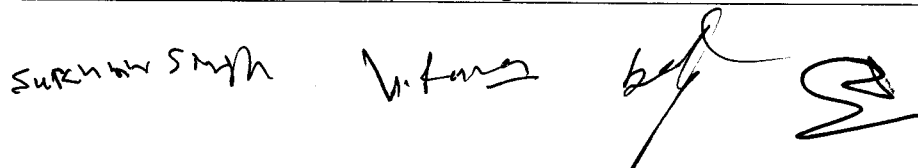
The maintenance of records of 6<sup>th</sup> Economics Census, Dte. of Economics & Statistics, Vikas Bhawan-II, Delhi for the period 2009-17 (6<sup>th</sup> Economic Census w.e.f 2012-13 to 2016-17) was found satisfactory subject of observations made in Current Audit Report.

**Old Audit Report**

There were 13 old Audit paras with recovery of Rs.10,860/- were outstanding. Regarding settlement of old Audit paras, 01 Audit para were fully settled and 02-audit paras were taken afresh. Therefore, remaining 10 old Audit paras with recovery of Rs. 4,218/- has been incorporated with current audit report as Part-I(Old Audit Report).

**Part-I (Old Audit Report)**

Sl. No.	Start Year	End Year	Para No.	Subject	Status
1.	1997	2001	1	Purchase of calculator	Outstanding
2.	1997	2001	2	Tender file	Outstanding
3.	1997	2001	3	Stock register(Non-consumable)	Outstanding
4.	1997	2001	4	Stock register(Consumable)	Outstanding
5.	1997	2001	5	Cash book	Outstanding
6.	1997	2001	6	Adjustment bill in r/o enumerator for 4th Economic Census Programme 1998	Outstanding
7.	1997	2001	7	Expenditure incurred during 98-99to 2000-2001 under 4th Economic Census Programme	Outstanding
8.	1997	2001	8	Sale of tender form for purchase of stationery items	Outstanding
9.	1997	2001	9	Contingent vouchers	Outstanding


  
 SURESH K. SINGH      V. Kumar      [Signature]      [Signature]

164

10.	1997	2001	10	Non production of records	Taken afresh
11.	1997	2001	11	Income tax on job work i.e. printing	Outstanding
12.	2004	2009	1	Recovery amounting to Rs. 6642/- due to non returned of C.D. Writer (Recorder)	Settled
13.	2004	2009	2	Non production of Record	Taken afresh


### Current Audit Report

During the course of current audit, 14 Audit memo's (including 05-record memos) highlighting various irregularities/short recovery with the of Rs.5,478/- (Rupees Five Thousand Four Hundred Seventy Eight only) were issued. On the basis of reply submitted by the Department 02 Audict Memos are fully settled. Hence, remaining 12 Audit Memos are incorporated as under:-

1. 06 Audit Memos converted into 02 Audit paras,
2. 06 Audit Memos converted into 06 TANs.

The internal audit report has been prepared on the basis of information furnished and made available by 6<sup>th</sup> Economics Census, Dte. of Economics & Statistics, Vikas Bhawan-II, Delhi. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation/of non-information on the part of audittee.

Date:18.10.2017

  
 Signature \_\_\_\_\_  
 Name : AJAY KR.CHANDNA  
 Designation: A.O. / IAO

Part - I      Part - II  
old. Report

(13)

PART - II (AUDIT REPORT) 1997-98 TO 2000-01 OF 4<sup>TH</sup> ECONOMIC CENSUS 1998 (CENTRALLY SPONSORED SCHEME).

Para-1  
1

PARA NO. 1 (Reg. Audit Memo No. 2 dated 15-10-2001).

Sub: Purchase of calculator.

On scrutiny of purchase file for the year 98-99 it has been observed that the purchase of Pocket Calculator was approved by the Purchase Committee on 23-03-1998 from M/s. Parul Enterprises @ Rs. 295/- (Make ORPAT 10 digit/Dual power). The supply order were issued to the firm M/s. Parul Enterprises on 21-04-98 and the said firm was shown its inability to supply the calculator make ORPAT 10 digit/dual power vide letter dated 01-05-98 that the said make is not available in the market as the company has changed its model. The said aspect has not been brought to the notice of the Purchase Committee and the Calculator make SDC 0110 were purchased from the said firm i.e. M/s. Parul Enterprises without the prior approval of Purchase Committee. Hence the purchases made is irregular and needs regularisation form the Competent authority.

Para-2  
2

PARA NO. 2 (Reg. Audit Memo No. 3 dated 15-10-2001).

Sub: Tender File.

It has been has been observed from the tender file that as per rules and conditions of Tender that the rates quoted will hold good for a period of three months from the date of opening the tender. The tender for purchase of stationery items was opened on 16-03-1998 and hence the rate are valued upto 15-06-98. But the stationery items were again purchased from the following firm on the basis of tender opened on 16-03-1998 and after the expiry of validated rates.

1.	M/s. Parul Enterprises	7136/-	09-07-1998
2.	-do-	39952/-	08-08-1998
3.	-do-	51613	22-06-1999

The above said purchase made on the rates approved in the tender opened on 16-03-1998 has not been approved from the purchase committee as the validated rates were expired on 15-06-98. Hence the purchase procedure has not been observed and the expenditure incurred was irregular. The said expenditure may be got regularised from the Competent Authority under intimation to Audit.

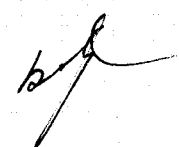
Para-3  
3

PARA NO. 3 (Reg. Audit Memo No. 4 dated 15-10-2001).

Sub: Stock Register (Non consumable).

(A) On scrutiny of the stock books for the items purchased in conducting IVth economic census programme 1998, it has been observed that only one Stock Register i.e. consumable Register were maintained. Pocket calculator numbering 20 were purchased for Parul Enterprises on 22-04-1998 and the said items were entered in the Consumer Register at Page 125 showing balance of one calculator in stock. As per Receipt and Payment Rules 1983 the calculator shall be entered in the non consumable register and the quantity can only be reduced from the Stock Book when the calculator is declared condemned by the Competent Authority. Hence, instructions on this subject has not been observed.

(B) As per instruction contained in the Receipts and Payment Rules 1983 that the physical verification of Store shall be conducted by the Head of Office every year or by any other officer authorised in this behalf. But the said requirement has not been observed in the financial year 99-2000 and 2000-2001. The physical verification may be conducted and result of such verification may also be intimated to Audit.

Sukbir Singh 

Para-4

PARA NO. 4 (Reg. Audit Memo No. 5 dated 15-10-2001).

Sub: Stock Register (Consumable).

On the scrutiny of the Stock Register maintained for the 4<sup>th</sup> Economic Census, the following items has been shown as balance.

S.No.	Name of items	Quantity.
1.	Ball point (Stick/Easily)	1975
2.	Printer Ribbon (Canon)	4
3.	Ball point riffle	3955
4.	Printer ribbon (Fuji)	8
5.	Pensil	2092
6.	Pensil eraser	2011
7.	Tags	33400
8.	File Cover	1340
9.	Food grade polythine	1980
10.	File Board	126
11.	Continuous printout paper (10 X 12)	31 Reams
12.	-do- (15 X 12)	38 Reams
13.	-do- (10 X 12)	10 Reams
14.	Typing Paper	25.5 Reams
15.	Stamp pad	No.2
16.	Photo paper (A 4 Size)	1 Ream
17.	Duplicating paper (Fullscape)	228 Reams
18.	Photo paper (Fulscape)	22 Reams
19.	Duplicating ink	20 Nos.
20.	Stensils paper	12 Packet
21.	U Clip	7 Packet
22.	Pilot Pen (Black, Blue, red)	35
23.	Ball pen (0.45)	90
24.	Stapler No. 10 (Kangaroo)	22
25.	Stapler pin	292 Packet
26.	Instruction book	1100
27.	Stapler pin (No. 24)	97 Packet
28.	Single punch/paper punch	11
29.	Scale 12" Matel	11
30.	Correcting fluid (Cores Red )	20
31.	Correcting fluid (White)	76
32.	Typewriting ribbon (Electronic)	4
33.	Note sheet pad(Green colour)	8
34.	Sutti Plastic	9 Kg.
35.	Ruled sheet (A 3)	4950
36.	Duster white	22
37.	High lighter Luxor	17
38.	Carbon packet	1/2 pkt.
39.	Tambler / Glass printed (200 ml.)	67
40.	Typing ribbon (Manual)	4
41.	Tumbler glass (plain)	5
42.	Floppy S-25 Sony	10
43.	Calculator pocket	20

It is advised that necessary permission for retention or transfer of the above balance items may please be taken with Govt. of India and result arrived thereof may be intimated to Audit.

Sulabir Singh

Para-5

PARA NO. 5 (Reg. Audit Memo No. 6 dated 15-10-2001).

Sub: Cash book.

On scrutiny of cash book maintained for 4<sup>th</sup> Economic Census programme (Centrally sponsored scheme) it has been observed the following irregularities.

- (a) Cash balance in hand at the end of the each month has not been checked by D.D.O. and the certificate as provided in the Receipt and Payment Rules 1983 has also not been recorded in the cash book for the period w.e.f. October 1998 to 22-01-99. Besides this, the said cash book has also not been maintained w.e.f. 22-01-99 to till date. Surprise test check of cash balance has also not been conducted by the Head of Office. It is the primary duty of Head of Office. Total of the cash book has also not been checked by the person other than cash writer. Reason for the said irregularity be explained to Audit.
- (b) The following cheques of B category were issued by PAO-X, but it has not been entered in the Cash Book of the IV Economic Census Programme 1998.

Sl.No.	Bill No.	Date	Amount	Cheque No. & date
1.	397	14-01-99	100000	B-203849 18-01-99
2.	434	03-02-99	427200	B-204120 08-02-99
3.	465	19-02-99	84000	B-204448 03-03-99
4.	481	03-03-99	50000	B-204570 09-03-99
5.	665	31-03-2000	121108	B-433043 31-02-2000
6.	666	-do-	130491	-do-
7.	667	-do	22405	-do-

Reason for non-entry in the cash book may please be explain to Audit.

- (c) Register for disbursement of 'A' category cheque has not been produced to Audit.
- (d) As per Receipt & Payment Rules 1983 that every sub-vouchers shall be defaced by means of Rubber Stamp i.e. Paid and Cancelled and duly signed by DDO or sub-vouchers shall be defaced by Red ink initial as Paid and cancelled and duly signed by the DDO. This requirement has not been made in all vouchers connected with the 4<sup>th</sup> Economic Census programme. This requirement may be got completed and shown to audit.
- (e) Summery of closing balance of the Cash Book at the end of the each month has not been prepared in the cash book. This requirement may be got completed and shown to audit.

Para-6

PARA NO. 6 (Reg. Audit Memo No. 7 dated 15-10-2001).

Sub: Adjustment bill in r/o enumerator for 4<sup>th</sup> Economic Census Programme 1998.

It has been observed from the following adjustment bills on account of remuneration payment for the 4<sup>th</sup> Economic Census programme 1998 that the name of numbers of enumerator was shown in the acquittance rolls their work completed were also certified by the DES and amount of enumeration has also been shown against their names. But the said amount has not been paid and a remarks shown in the Acquittance Roll that the amount transfer to subsequent list. That no subsequent list has been produced to audit. Therefore its correctness cannot be verified.

Year	Bill No.
1998-99	384 to 389, 392, 393, 394

Swamin Singh [Signature]

10

Para-7A

PARA NO. 7 (Reg. Audit Memo No. 9 dated 15-10-2001).

Sub Expenditure incurred during 98-99 to 2000-2001 under 4<sup>th</sup> Economic Census Programme.

On scrutiny of expenditure sent to Ministry of Statistics & Programme Implementation Govt. of India vide letter No.7(24)/96/Pig/DES/11133-34 dated 12-09-2001 and expenditure statement duly reconciled produced to audit, it has been observed that the expenditure incurred during 1998-99 has not been tallied with the vouchers produced to audit and figures reconciled with the PAO-X. expenditure sent to G.O.I. Expenditure now worked out on the basis of vouchers produced to audit for the year 98-99 to 2000-2001 is given below: -

Head	98-99	99-2000	2000-2001
1. Hon./Rem.	3594880	24000	-
2. Trg.	578525	-	-
3. Printing	210880	-	40500
4. Contingency	479789	=	-
5. Tabulation	-	274340	-
Total	4864074	298340	40500

There is a variation of expenditure during 98-99 in the figures booked by the Deptt./PAO, figures assessed by audit party on the basis of vouchers, and figures intimated to Govt. of India. The details are given below: -

Year	Expenditure assessed by audit party	Expenditure booked by Deptt./reconciled with PAO	Expenditure intimated to G.O.I.
98-99	4864074	4891869	4867305

Reason for the above discrepancy be explained and may also be rectified under intimation to audit.

Para-8

PARA NO. 8 (Reg. Audit Memo No. 10 dated 15-10-2001).

Sub. Sale of tender form for purchase of stationery items.

On Scrutiny of challan for sale of tender form for purchase of stationery items, it has been observed that the amount collected through sale of tender forms amounting to Rs. 300/- has been deposited the Head of Account "1475 other General Economic Service, 800 other receipt" on 17-03-98 vide challan No. 61 to 63. Whereas the said amount has to be deposited in the Head of Account "3454 E1(1)(2)(4) conduct of 4<sup>th</sup> Economic Census (CSS)" as the tenders were invited for the purchase of stationery items from Head of Account "3454 E1(1)(2)(4) conduct of 4<sup>th</sup> Economic Census. Reason for not depositing the said amount in the relevant Head of Account be explained to audit and necessary correction may kindly be made under intimation to audit.

Sukhbir Singh

[Signature]



9

Para-9  
9

PARA NO. 9 (Reg. Audit Memo No. 11 dated 16-10-2001).

Sub: Contingent vouchers.

It has been observed from the Contingent Vouchers that the expenditure incurred vide adjustment bill NO 345 dated 31-03-99 in r/o. Sub-voucher given below were made after 29-04-98, but the said expenditure has been entered in the Cash book on 29-04-98.

Sub-vouchers No.	Amount
1 to 14 (dated 14-06 to 31-08-98)	2750

Reason for the above discrepancies may be explained to Audit. Besides this Bill nos and Sub-vouchers no has also not been given in the Cash Book, therefore, its correctness cannot be verified.

Para-10  
10

PARA NO. 10 (Reg. Audit Memo No. 12 dated 16-10-2001).

Sub: Non production of records.

The following records have not yet been produced to audit which was asked vide audit memo No. 1 dated 10-10-2001. The said records may please be produced to next audit.

1. Contingent register.
2. Advance Register.
3. Tender Register.
4. Register for undisbursed honorarium / remuneration / training etc.
5. Register for payment of 'A' category Cheaque.
6. Expenditure register
7. Liability register along with the certification for committed liabilities which is still pending for payment of 4<sup>th</sup> Economic Census Programme Work.

PARA NO. 11 (Reg. Audit Memo No. 13 dated 17-10-2001).

Para-11  
11

Sub: Income tax on job work i.e. printing.

On scrutiny of contingent bill Nos. 163 dated 20-08-98 amounting to Rs. 2,10,880, it has been observed that the job work i.e. printing forms, book lets etc. for the 4<sup>th</sup> Economic Census Programme was printed through M/s Vinayak Press and bill for Rs. 210880 was raised by the firm for payment. The Deptt. has made the payment without deducting income tax at source. As per instruction contained in Income Tax Rule 1961 amended from time to time that Income Tax at source shall be deductible @ 2% on the job work executed. Hence, Income Tax comes to Rs. 4218/- and the said amount may please be recovered from the firm under intimation to Audit. Reason for non deducting income tax at source may also be explained to audit.

Suresh Singh

July 25 1999

8

**Para-1**

**Audit Memo No - 15**  
**Dated: - 09<sup>th</sup> April 2015**

**Sub.:- Recovery amounting to Rs. 6,642/- due to non returned of C.D.Writer (Recorder)**

Test check of the Stock Register pertains to 5<sup>th</sup> Economic Census reveals that a C.D.Writer(Recorder) costing Rs. 6,642/- was issued to Sh.N.T. Krishan, Dy. Director on 28<sup>th</sup> July 2006. The said officer has been transferred from department on 22<sup>nd</sup> May 2012 without returning the C.D.Writer. Hence, it is directed that either C.D.writer should be recovered or a recovery amounts to Rs. 6,642/- needs to be made from concerned officer after due verification and deposited the same in relevant head of CSS under intimation to audit.

*Submitted*  
*Subm*  
*roy*



**(P. C. Joshi)**  
**Inspecting Audit Officer**  
**Audit Party No-IX**

7

**Para-2**

**Audit memo-1, &10**  
**Dated:-26<sup>th</sup> March & 08<sup>th</sup>**  
**April 2015**

**Sub.:- Non Production of Record**

The following records were not made available to audit for scrutiny:-

1. Stock Register of GAR-6
2. Register for undisbursed honorarium, remuneration / training etc.
3. Liabilities register along with the certification for committed liability, which is still pending for payment of 5<sup>th</sup> Economic Census Programme work.
4. Register of payment of 'A' category cheques.
5. Record pertains to Income Tax
6. Challan for remittance into Bank

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



**(P. C. Joshi)**  
**Inspecting Audit Officer**  
**Audit Party No-IX**

6

## TAN-1

Audit Memo No - 11

Dated: - 08<sup>th</sup> April 2015

**Sub. : - Un-accounted balance of cancelled cheques amounting to Rs. 1, 03,713/-**

Test check of the record pertains to honorarium /remuneration paid to Enumerators & other field staff reveals that cheque amounting to Rs. 3, 33,858/- has shown cancelled during the year 2005-06. Out of which cheques amounting to Rs. 2,30,145/- has been shown as cancelled as per the bill-wise acquaintance rolls provided by the department. Remaining amount of cancelled cheques i.e. Rs. 1, 03,713/- could not be ascertained due to non providing of related information / documentary proofs. No reply has been furnished by the department in response to audit memo.

Sincere efforts should be done by the department & the amount of all cancelled cheques should be ascertained, if there is any difference of amount, the same may be debit/credit in the relevant head of CSS as per Receipt & Payment rules under intimation to Audit.

Sukhbir Singh



5

## TAN-2

Audit Memo No - 12

Dated: - 08<sup>th</sup> April 2015

### Sub.:- Fidelity –Bond Security Deposits by govt. servants handling cash/stores

As per GFR 275, every Government servant, whether gazetted or non-gazetted, who is entrusted with the custody of cash or stores, is required to furnish security, for such amount as may be prescribed and to execute a security bond setting forth the conditions under which Government will hold the security and may ultimately refund or appropriate it.

On Scrutiny of the record during the course of audit it was found that the cashier & store-keeper of the O/o the 5<sup>th</sup> Economic Census, DE&S & Delhi, who are entrusted with the custody of the cash & store have not furnished security and executed a security bond so far. To safeguard the government interest, security bond may be got executed by the cashier under intimation to audit.

Sukhbir Singh



TAN-3

4

**Audit Memo No – 13**

**Dated: - 08<sup>th</sup> April 2015**

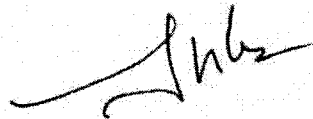
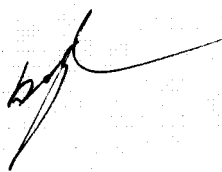
**Sub: Non conducting of physical verification of various stock register in r/o 5<sup>th</sup> Economic Census DE&S , Delhi during the period of Audit.**

Rule 192(1)&192(2) provides that- A physical verification of all fixed assets (non-consumables)& consumable goods and material should be undertaken at least once in a year and the outcome of the verification recorded in the correspondence register. Discrepancies, if any, should be recorded in the stock register for appropriate action by the competent authority.

Verification shall always be made in the presence of the officer responsible for the custody of the inventory being verified as per procedure laid down rule 192(3) of GFR. Discrepancies, including shortages, damages and unserviceable goods, if any, indentified during verification, shall immediately be brought to the notice of the competent authority for taking appropriate action in accordance with the provisions given in Rule 33 to 38.

But during the current audit, it is found that no such physical verification has been conducted in the Office of The 5<sup>th</sup> Economic Census, DE&S during the period of Audit, which is a serious lapse. It is advised to conduct the physical verification of all the stores of consumable & non-consumable items to detect any discrepancy/shortages/damages occurs in the Institute under intimation to Audit.

Suresh Singh



3

**TAN-4**

**Audit Memo No - 09**

**Dated:- 07<sup>th</sup> April 2015**

**Sub.:- Irregularities in hiring of vehicles in r/o 5<sup>th</sup> Economic Census**  
**Ref. :- File no. : 4(20)/ECV/2004/DES/(00059026)**

Test scrutiny of the file bearing no. 4(20)/ECV/2004/DES / (00059026) reveals that an Expenditure Sanction amounting to Rs. 2.00 Lakh was accorded by Finance Department subject to the observance of codal formalities & availability of funds. Instead of hiring of vehicles after observing codal formalities, Department has reimburse the amount to the Inspecting officers , as details given below :-

SN	Name of charge officer(Sh.)	Date of journey & Amt.Paid		Vehicle-no.	Name of firm & Bill No.		Total Amt. Paid (in Rs.)
		Date	Amt.(In Rs.)		Name	Bill no.	
1	T.R.Tanwar	27.05.05	120/- *	-----	Pre-paid Taxi	10528	670/-
		05.06.05	550/-	DL1Y8870	R.K.Tour&Travels	140	
2	R.S.Chauhan	09.06.05	550/-	DLIT1925	TimarpurTaxistand	360	1,100/-
		11.06.05	550/-	DL1y1902	TimarpurTaxistand	366	
3	Ashok Kumar	20.05.05	550/-	DL3CN8391	KhuranaTravels	Nil	3,300/-
		23.05.05	550/-	DL3CN8391	KhuranaTravels	Nil	
		27.05.05	550/-	DL3CN8391	KhuranaTravels	Nil	
		15.06.05	550/-	DL3CN8391	KhuranaTravels	Nil	
		20.06.05	550/-	DL3CN8391	KhuranaTravels	Nil	
		29.06.05	550/-	DL3CN8391	KhuranaTravels	Nil	
4	H.P.Sharma	20.05.05	550/-	DL8CD7891	SudhanshuTours&Travels	101	3,300/-
		27.05.05	550/-	DL8CD7891	SudhanshuTours&Travels	102	
		08.06.05	550/-	DL8CD7891	SudhanshuTours&Travels	103	
		12.06.05	550/-	DL8CD7891	SudhanshuTours&Travels	104	
		19.06.05	550/-	DL8CD7891	SudhanshuTours&Travels	105	
		23.06.05	550/-	DL8CD7891	SudhanshuTours&Travels	106	
5	G.S.Rawat	14.05.05	550/-	Nil	Northern Travels	115	4,400/-
		23.05.05	550/-	Nil	Northern Travels	116	
		31.05.05	550/-	Nil	Northern Travels	117	
		02.06.05	550/-	Nil	Northern Travels	118	
		07.06.05	550/-	Nil	Northern Travels	119	
		14.06.05	550/-	Nil	Northern Travels	120	
		24.06.05	550/-	Nil	Northern Travels	121	
		25.06.05	550/-	Nil	Northern Travels	122	
6	K.R.Naidu	10.05.05	550/-	DLY4485	No Bill is attached only duty slip is placed on file	Nil	2,200/-
		05.06.05	550/-	DLY4485			
		11.06.05	550/-	DLY4485			
		12.06.05	550/-	DLY4485			

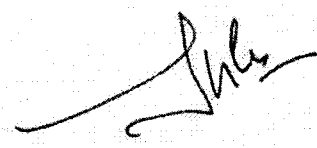
Suresh Singh

*[Signature]*

7	M.P.Yadav	14.05.05	550/-	DLIV9838	New Rajashtan company	2340	4,383/-
		29.05.05	550/-	DLIV9838	New Rajashtan company	2345	
		14.06.05	550/-	DLIV9838	New Rajashtan company	2347	
		25.06.05	550/-	DLIV9838	New Rajashtan company	2349	
		04.06.05	533/-	DLIYC3140	Lalit Tour & Travels	Nil	
		11.06.05	550/-	DLIYC3140	Lalit Tour & Travels	Nil	
		18.06.05	550/-	DLIYC3140	Lalit Tour & Travels	Nil	
		26.06.05	550/-	DLIYC3140	Lalit Tour & Travels	Nil	
	<b>Total</b>						19,353/-

It reveals that each charge officer had performed journeys from same operator by using same Vehicle/Taxi and claimed reimbursement by putting bills in same series. . Hence, department may ensure complaine of codal formalities as-well-as proper bills before making payment in future..

Sukumar Singh





①

**TAN-5**

**Audit Memo No - 15**

**Dated: - 09<sup>th</sup> April 2015**

**Sub.:- Non maintenance of Non-consumable Stock Register**

Test check of the record pertains to stores reveals that all items are entered in one stock register without ascertaining, whether they are consumable or non- consumable. A few instances are as under:-

SN	Name of Item	Date of purchase	Qty	Cost of items(In Rs.)
1	Calculator(12 digit)	20.05.2005	10	1,350/-+taxes
2	C.D.Writer(Recorder)	06.07.2005	01set	6,662/-
	<b>Total</b>			<b>8,012/- +taxes</b>

Due to non maintenance of Non-consumable stock register, it could not ascertain, whether non-consumable items issued during 5<sup>th</sup> Economic Census are received back or not? It is advised that non-consumable register should be maintained & proper necessary entries should be done .

*Suchbir Singh*



**(P. C. Joshi)**  
**Inspecting Audit Officer**  
**Audit Party No-IX**

PART- II

CURRENT AUDIT REPORT  
(01.04.2009 to 31.03.2017)

**PARA NO. 01**

(Ref. MEMO. NO. 14 dt.16.10.2017)

**Sub: Non-Deduction of TDS<sup>Income Tax</sup> for Rs. 5,478/- from M/s Arihant Offset in r/o printing of instruction manuals**

During the scrutiny of the bills of Printing of instruction manuals, it is found that TDS was not deducted from M/s Arihant Offset. The detail is as under:-

S.NO	BILL NO	DATE	AMOUNT OF THE BILL (in Rs.)	TDS @ 2% to be Recovered (Rs.)
1	EC/421	13.02.2013	2,73,906/-	5,478/-

A recovery of Rs. 5,478/-/- (Rupees Five Thousand Four Hundred Seventy Eight only) may be made after due verification and shown to audit.

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

**PARA NO. 02**

(Ref. MEMO. NO. 1,5,6, 8,& 10)

**Sub:- Non-Production of Record (NPR)**

1. Cheque Register
2. Challan for remittance into bank
3. Non-consumable stock register
4. Service books
5. A category cheque register

For the year 1997-01

- i) Contigent register
- ii) Advance register
- iii) Tender Register
- iv) Register for undisbursed honorarium/remuneration/training etc.
- v) Register for payment of 'A' category cheque
- vi) Expenditure register
- vii) Liability register alongwith the certification for committed liabilities which is still pending for payment of 4<sup>th</sup> Economic Census-Programme work.

*Sukhbir Singh* *V. K. Singh* *[Signature]* *[Signature]*

For the year 2004-09

- i) Stock Register of GAR-6
- ii) Register for undisbursed honorarium, remuneration/training etc.
- iii) Liabilities register alongwith the certification for committed liability, which is still pending for payment of 5<sup>th</sup> Economic Census Programme work.
- iv) Register of payment of 'A' category cheques.
- v) Record pertains to Income Tax.
- vi) Challan for remittance into bank.

### TEST AUDIT NOTE

#### TAN - 01

(Ref. Memo No. 02 dated 06.10.2017)

#### **Sub:- Shortcomings/deficiencies in maintenance of Bill registers**

During the test check of Bill registers, the following shortcomings/deficiencies are noticed in maintenance of bill registers:-

- i) No page counting certificate is recorded in the beginning of register.
- ii) Cutting is not attested.
- iii) All other columns are left blank.
- iv) Proper description is not given in the column 'TO WHOM PAID'

The steps may be taken to remove the above said deficiencies and shown to audit.

#### TAN - 02

(Ref. Memo No. 04 dated 06.10.2017)

#### **Sub: Cash security/Fidelity Bond for Cashier and Store Officials.**

As per Rule 275 of GFR-2005 every Government servant, whether Gazetted or non-Gazetted, who is entrusted with the custody of cash or stores shall be required to furnish security. Further, as per Rule-275(3) of GFR-2005 in cases where the said security is furnished in the form of cash, the security bond should be executed in form GFR-30 and in case where the said security is furnished in the form of a fidelity bond, the security bond should in FORM-GFR-31.

The Cash Security/Fidelity bond documents, in r/o 6<sup>th</sup> Economics Census, have not been furnished by the officials concerned, i.e. the store officials and the Cashier, which is irregular and in violation with the General Finance Rules.

The same may be executed and shown to audit.

Sukhbir Singh

V. K. Verma



**TAN – 03**

(Ref. MEMO. NO. 09 dt. 12.10.17)

Sub:- Non-conducting of physical verification of stock register

Rule 192(1) & (2) provides that a physical verification of all fixed assets (non-consumables) & consumable goods and material should be undertaken atleast once in a year and the outcome of the verification recorded in the correspondence register. Discrepancies, if any, should be recorded in the stock register for appropriate action by the competent authority.

Verification shall always be made in the presence of the officer responsible for the custody of the inventory being verified as per procedure laid down rule 192(3) of GFR. Discrepancies, including shortages, damages and unserviceable goods, if any, identified during verification, shall immediately be brought to the notice of the competent authority for taking appropriate action in accordance with the provisions given in Rule 33 to 38.

But during the current audit, it is found that no such physical verification has been conducted during the period of Audit, which is a serious lapse. It is advised to conduct the physical verification of all the stores of consumable & non-consumable items to detect any discrepancy/shortages/damages occurs in the Institute under intimation to audit.

The steps may be taken to remove the above said deficiencies and shown to audit.

**TAN – 04**

(Ref. MEMO. NO. 11 dt. 12.10.17)

Sub:- Non-obtaining of Performance Security from M/s Mukhija Travels for Hiring of vehicles.

The Rule 158 of the GFR, 2005 stipulates as follows:-

***Rule 158. Performance Security:***

- (i) *To ensure due performance of the contract, Performance Security is to be obtained from the successful bidder awarded the contract. Performance Security is to be obtained from every successful bidder irrespective of its registration status etc. Performance Security should be for an amount of five to ten per cent of the value of the contract. Performance Security may be furnished in the form of an Account payee Demand Draft, Fixed Deposit Receipt from a Commercial bank, Bank Guarantee from a Commercial bank in an acceptable form safeguarding the purchasers interest in all respects.*

Sukhbir Singh V. Kumar Singh

- (ii) *Performance Security should remain valid for a period of sixty days beyond the date of completion of all contractual obligations of the supplier including warranty obligations.*
- (iii) *Bid security should be refunded to the successful bidder on receipt of Performance Security.*

During the test check of record, it came to notice that the Directorate of Economics & Statistical has hired the 11 vehicle for the 6<sup>th</sup> Economic Census. Instead of going for the fresh Tender the Directorate has taken the rates of Education Department and hired the vehicles from M/s Mukhija Travels, on the same terms and conditions of the Education Department. The clause no.30 of the terms and conditions stipulates to deposit the Performance Security amounting of rs.200000/-by means of a fix deposit receipt but on scrutiny of the records it revealed that the Directorate did not obtain the said Performance Security from the contractor.

It is advised by the audit that in future, Rule 158 of the GFR, 2005 may be followed in this regard in similar other cases also.

**TAN – 05**

**(Ref. MEMO. NO. 12 dt. 16.10.17)**

Sub:- Non adherence of Rule 145 of GFR 2005, while making the purchases.

The Rule 145 of GFR 2005 explains that the Purchase of goods upto the value of Rs. 15,000/- (Rupees Fifteen Thousand only) on each occasion may be made without inviting quotations or bids on the basis of a certificate to be recorded by the competent authority in the following format:-

“I, \_\_\_\_\_, am personally satisfied that these goods purchased are of the requisite quality and specification and have been purchased from a reliable supplier at a reasonable price.”

On scrutiny of the bills/records, it came to notice that the certificate as desired above is not recorded anywhere and the purchases have been made.

It is advised that the proper certification may be recorded for every purchase as per GFR.

Suchbir Singh V. Kaur

**TAN – 06**

(Ref. MEMO. NO. 13 dt. 16.10.17)

Sub:- Non adherence of Rule 59 of R&P Rules


The rule 59 of Receipt and Payment Rules stipulates as follows:-

1. *All paid vouchers must be stamped 'paid' or so cancelled that they cannot be used a second time. Stamps affixed to vouchers must also be Cancelled so that they may not be used again.*
2. *All sub-vouchers to bills must be cancelled in such a manner that they cannot be subsequently used for presenting fraudulent claims or other fraudulent purposes.*

On scrutiny of the bills/records, it came to notice that the above rule was not followed.

The steps may be taken to remove the above said deficiencies/shortcomings and shown to audit.

Date:18.10.2017

Signature   
Name : AJAY KR.CHANDNA  
Designation: A.O. / IAO