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

Sub: - Audit report of Department of Information & Technology, Govt. of NCT of Delhi, Delhi Secretariat, New Delhi-110002 for the period 2020-21 to 2022-23.

Audit on the accounts of Department of Information & Technology, Govt. of NCT of Delhi, Delhi Secretariat, New Delhi-110002 for the financial years 2020-21 to 2022-23 has been conducted by the Audit Party No. 02 comprising of Sh. Inder Mohan, Sr.AO/IAO, Sh. Arbind Kumar, AO and Smt. Raj Rani Bhatnagar, ASO from 04.05.2023 to 18.05.2023 in ten (10) working days. The accounts were reviewed purely on test check basis.

BRIEF HISTORY

The Department was set up in year 1998 to look after IT requirements of Departments/ Agencies of Government of NCT of Delhi. Later on, the IT Cadre was transferred from Planning Department to Information Technology Department and, thus, IT support to various Departments has also come under its domain. In the year 2000, the IT Policy of Government of NCT of Delhi was enacted.

AIMS AND OBJECTIVES

- Information Technology Department Citizens' Charter aims at setting the service standards and ensures access to information in a more transparent and accountable manner through an effective mechanism for meeting the needs of the citizens.
- The Information Technology Department will aim at an efficient delivery of services to the citizen using Information Technology as an enabling tool. To this effect, I.T Department will work closely with other Departments/Undertakings of the Govt. of NCT of Delhi for I.T. enabling their operations for efficient and speedy delivery of services.
- To harness advancements made in the field of Information, Communication and Entertainment Technologies for improving Government-citizen-interface to bring required transparency and accountability and to provide citizen services in most effective manner.
- Implementation of IT Policy of the Government of NCT of Delhi.
- To conceptualize e-Gov projects and provide technical advise to All Departments and Autonomous bodies of Govt of NCT of Delhi.

I.T. MISSION

The mission of the Department is to act as facilitator in consultation with Government of India and Departments/Agencies of Government of NCT of Delhi to improve Government- Citizen-interface and information processing capabilities of Departments/Agencies

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I.O.D/H.O.O/DDO's/CASHIERS

The following officers/officials have served as Head of the Department (HOD)/Head of Office (HOO)/Drawing & Disbursing Officer (DDO)/Cashier during the period 2020-21 to 2022-23.

S. No.	Head of the Department	Designation	Period
01	Sh. Sandeep Kumar, IAS	Secretary, IT	2020 to 28.02.2021
02	Sh. P. Krishnamurthy, IAS	Secretary, IT	01.03.2021 to 25.03.2021
03	Sh. Amit Singla, IAS	Secretary, IT	26.03.2021 to 31.08.2021
04	Sh. P. Krishnamurthy, IAS	Secretary, IT	01.09.2021 to 31.05.2022
05	Sh. Ankur Garg, IAS	Secretary, IT	20.06.2022 to 21.08.2022
06	Sh. Vivek Pandey, IAS	Secretary, IT	22.08.2022 to till date

S. No.	Head of Office	Designation	Period
01	Sh. Sanjay Kumar Surya	Deputy Secretary	01.09.2017 to 21.08.2022
02	Sh. Ravinder Kumar Saini	Deputy Secretary	22.08.2022 to till date

S. No.	DDO	Designation	Period
01	Sh. Abraham Alexander	Sr. A.O.	17.01.2018 to 22.08.2022
02	Ms. Pattamal Anand	Sr. A.O.	23.08.2022 to till date

S. No.	Cashier	Designation	Period
01	Sh. Rohit Kumar	ASO	08.06.2018 to 31.10.2020
02	Sh. Ashwini Kumar Aggarwal	DEO Gr-B	01.11.2021 to till date

BUDGET ALLOCATION AND EXPENDITURE FOR THE YEAR 2020-21 TO 2022-23

S. No.	Year	Budget allotted	Expenditure	Balance	Savings
1	2020-21	87950000	81982196	5967804	6.79%
2	2021-22	63241000	43615324	19625676	31.03%
3	2022-23	105000000	43493814	61506186	58.58%

VACANCY STATEMENT

S. No.	Group	No. of posts sanctioned	No. of posts filled	No. of posts vacant
1	A	08	05	03
2	B	09	08	01
3	C	10	05	05
	TOTAL	27	18	09

STATUTORY AUDIT

The statutory audit of Department of Information & Technology, Govt. of NCT of Delhi, Delhi Secretariat, New Delhi-110002 has been conducted by AG (Audit), Delhi up to the financial year 2019-20.

MAINTENANCE OF RECORDS

The maintenance of records of Department of Information & Technology, Govt. of NCT of Delhi, Delhi Secretariat, New Delhi-110002 for the period 2020-21 & 2022-23 was found satisfactory subject to observations made in Current Audit Report.

OLD AUDIT REPORT

There were 15 outstanding audit paras with the outstanding recoveries of Rs.7688/- in respect of Department of Information & Technology, Govt. of NCT of Delhi, Delhi Secretariat, New Delhi-110002. Replies of one (01) audit para has been submitted by the Unit and therefore, this one (01) para has been settled. One para has also been taken as fresh in the Current Audit Report. Therefore, remaining thirteen (13) paras along with recovery of Rs.2520/- have been incorporated in Part-I Old Report of the Current Audit Report.

S. No.	Year	Total Para's	Total Recovery	Para Settled	Para no. of Settled Para's	Outstanding Para's with para No.	Balance Recovery
1	1998-03	04	Nil	Nil	--	01, 02, 03 & 04	--
2	2006-07	01	Nil	Nil	--	05	--
3	2007-09	04	Nil	Nil	--	01, 02, 03 & 05	--
4	2012-15	01	Nil	Nil	--	04	--
5	2015-20	05	7688/-	02	01 & 03 (5168/-)	02, 04 & 05	2520/-
	TOTAL	15	7688/-	02		13	2520/-

CURRENT AUDIT REPORT (2020 - 2023)

During the course of current audit, 08 audit memos + 01 record memo highlighting various shortcomings/recoveries to the tune of Rs.89040/- were issued. No audit memo has been settled on the spot. Therefore, nine (09) audit memos have been converted into 07 Paras [one record memo has been converted into two paras] and 03 TAN which are incorporated in Current Audit Report.

DETAILS OF CURRENT RECOVERY (AUDIT PERIOD 2020-2023)

Memo No.	Total Recoveries (in Rs.)	Amount Recovered	Balance (in Rs.)	Para. No.
1(N)	78050/-	--	78050/-	6
6	9,240/-	--	9,240/-	2
9	1750/-	--	1750/-	5
Total	89,040/-	--	89,040/-	

The internal audit report has been prepared on the basis of information furnished and made available by Department of Information & Technology, Govt. of NCT of Delhi, Delhi Secretariat, New Delhi-110002. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and of non-information on the part of auditee.


(INDER MOHAN)
Inspecting Audit Officer

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PART – I

OLD AUDIT REPORT



List of Para (Order by Audited Year & Para)

View Detailed Audit Report

Department :Information Technology							
Sub department:Deptt. of Information & Technology (1214/10)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	1998	2003	1		Setting up of LAN in Delhi Sectt.	O	0
2	1998	2003	2		Contingencies Purchase	O	0
3	1998	2003	3		Stock Register	O	0
4	1998	2003	4		Loss of Govt. Property	O	0
5	2006	2007	5		Library Records	O	0
6	2007	2009	1		Short comings in the implementation of JEEVAN Project	O	0
7	2007	2009	2		Short comings in the implementation of "AAP KI SUNWAI"	O	0
8	2007	2009	3		Irregularities in grant of post Doctorial Fellowship and Ph.D Scholarship	O	0
9	2007	2009	5		Physical verification of consumable and non-consumable items	O	0
10	2012	2015	4		Non submission of Utilization Certificate	O	0
11	2015	2020	1		Non adjustment of outstanding AC Bills amounting to Rs. 10,66,76,807/-	O	0
12	2015	2020	2		Short deduction of UTGEIS subscription	O	2520
13	2015	2020	3		Overpayment of LTC	O	5168
14	2015	2020	4		Unrealistic expenditure of Rs. 698159/- on repair & maintenance of vehicle No. DL 2F HL 0050	O	0
15	2015	2020	5		Non production of Records	O	0

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

Total Recovery - Rs. 7,688/-

TAF settled.

Back

Pending Paras - 15
 Settled - 01
 Taken as fresh - 01
 Balance 13

Outstanding Recoveries - Rs. 7,688/-
 Recovered - Rs. 5168/-
 Balance Recovery - Rs. 2520/-

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PART - I
OLD AUDIT REPORT

(~~1998-99 to 2002-03~~)

1998 — 2007

Para No. 1

PARA NO : 1

Subject :- Setting up of LAN in Delhi Secretariat.

During test check of the file pertaining on the above subject (File No.F.1(20)/99-I.T.). It has been observed that the department has placed order with the NICSI for supply of equipments vide letter dated 09.01.01 for the networking at Delhi Sectt., and an advance payment of Rs.26,44,978/- made on 23.02.2001.

As per M.O.U. signed between the Govt. of Delhi and NICSI, the NICSI has to supply the equipment within eight weeks from the date of payment, failing which a penalty @ 5% of cost will be charged. However, the files reveals that the following items were not received within the stipulated period.

S.No.	Name of Item	Quantity	Cost of item
1.	R.f. Wave point	01 Nos.	Rs.1,50,000/-
2.	12 port wall mount LIU side cover	01 Nos.	Rs. 10,000/-
3.	CISCO 3660 Router	01 Nos.	Rs.15,08,000/-
4.	I.S.D.N Router	01 Nos.	Rs. 30,000/-

1. The department vide its letter dated 16.10.2001 has intimated the NICSI that Rs.84,900/- will be deducted from the payment of service charges to NICSI, but it is not clear from the file as to whether the recovery has been effected or not. This needs clarification.

2. Though the department has imposed penalty for delayed delivery of items, the actual date of receipt of articles at serial No. 1 and 2 has not been mentioned as no delivery challan/ installation report is available on the file. This needs verification. If the items have not been received the loss occurred to the govt., be ascertained and necessary action be taken to recover the loss under intimation to the audit.

3. The department is frequently purchasing Software/ Hardware items in large numbers, but no proper checking to whether the items being received are in good conditions is being undertaken and received as per norms. A certificate to this effect be recorded by any responsible/technical officer. Further, no inventory of SW/HW is being maintained for watching proper deployment of the same. Reasons be elucidated to audit..

PARA NO. : 2
Sub:- Contingencies Purchases

Para 2
Para no. 02

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During the test check of contingencies vouchers the following shortcomings have been noticed:-

Tonner:- The following purchases have not been entered in the stock register:-

C.B No and date	Amount	Particulars
44 20.12.99	Rs.9632/-	Two Toners
66 15.03.2K	Rs.9632/-	Two Toners
27 11.07.01	Rs.5017/- (Vr. No.57)	One Toner

Similar cases be reviewed and necessary action taken accordingly.

Purchases:- In the following purchases quotations and comparative statement has not been produced before audit:-

S.No.	CB.No. & dt	Item	Amount	Quotation	Stock Entry
99-2000	10, 13.7.99	Educational Material	Rs. 26,827/-	N.A.	N.A
2000-2001	126, 08.03.01	Printing of I.T, Brochure	Rs.1,59,249/-	N.A.	N.A

Needful be done and shown to audit.

PARA NO. : 3
Sub:- Stock Register

Para 3
Para no. 02

During test check of non-consumable stock register, the following shortcomings were noticed:-

(d) A list of 14 items of office furniture having 45 Nos, in quantity showing them transferred to the minority department through PWD, but no proper entry for transferring the items have been made in the stock register.

2. **Consumable Stock Register.**

b) Receipt of items does not match with Vr. No. and No. of items and entries not attested by any responsible officer. The stock register produced before audit start from August, 02. As such where about /authenticity of previous balances could not be verified.

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PARA NO. : 4

Para 4
Para no. 04

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Sub:- Loss of Government Property

As per certificate issued by the department one CD writer (Rs.15269/-) and one thin terminal (Rs.24,700/-) mounting To Rs.39969/- have been lost due to theft for which FIR has been lodged with the Police and a non traceable report received from Police on 31.01.2003. Action taken to write off / waive off the loss be intimated to audit.

Sd/
(N.P.Gaur),
IAO

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PARA NO 4 :- 5
Subject :- Library Records.

Para 5
Para No. 05

During the scrutiny of Library Records/ Register the following shortcomings have been observed:-

1. Accession Register has not been maintained by the Department.
2. Out of 19 books purchased by the Department during the year 2005 the costs of books entered at Sl. No. IT/05/19 to IT/05/3.5 were not recorded in the Register without which it is not possible to recover the cost if the books are not returned.
3. The book titled "Envisioning of an empowered nation - Technology to Societal Transformation" was issued to Special Secretary (Information Technology) on 16.12.03 which was not get returned nor the cost of the book amounting to Rs.2,95/- was recovered.

The reasons for the above shortcomings may be elucidated to audit.

PARA NO 4 :-

..... and D & D Industries.

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~~CURRENT REPORT~~
(2007-08 & 2008-09)

Para 1

(6)

Para 6

Para no. 06

Shortcomings in the implementation of JEEVAN project

(Reference in File No.7 (5)/2007/Pt. File (J3) & RFP)

(Audit Memo No. 4 dated 17.08.2009)

The above mentioned file and RFP of the JEEVAN project test checked in audit and following observations are made:-

1. A/A & E/S of higher amount than that approved by EFC - Misinterpretation of amount sanctioned by EFC :-

For the construction of 10 Type I & 10 Type II CSCs by DSIDC, a proposal with a project cost of Rs.9.04 Crores (Basic cost Rs.8.20 Crores which includes Rs.60 lakhs for AMC of one year plus 3% contingencies plus 7% Departmental Charges) was submitted to EFC in the month of February, 2008. under the scheme of release of funds 40% was to be released as advance and 60% was to be released in 3 monthly installments to complete the project in 4 months. The proposal was approved by EFC at a total basic cost of Rs.8.20 Crores plus 3% contingencies and 5% Departmental Charges with the condition that maintenance of the centres will be the responsibility of the vendors after taking over the centres by them, thereby reducing the cost of the project by Rs. 60 lakhs. Accordingly, IT Deptt conveyed A/A & E/S of Finance Deptt. in the month of March, 2008, for incurring an expenditure of Rs.8.20 Crores plus 3% contingencies plus 5% Departmental Charges. An amount of Rs.4 Crores was released in advance in favour of DSIDC on the basis of pre-receipted bill preferred by them.

Based on the above facts, it has been noticed that EFC approved the proposal with the condition that maintenance of the centres would be the responsibility of vendors. Accordingly A/A & E/S should have been issued for Rs.7.60 crores (i.e. after deducting Rs.60 lakhs which were kept as cost of maintenance) plus 3% contingency charges and 5% departmental charges whereas the department of IT issued A/A & ES for Rs.8.20 crores plus 3% contingency charges and 5% departmental charges. Therefore, due to mis-interpretation, department of IT will suffer a loss of Rs.64.89 lakhs. This aspect may be taken care off at the time of adjustment of final bill.

7. Non-conducting of citizen feedback survey:-

As per Para 3.6 of RFP (Vol. I, page 46, point 16), PMU was entrusted the responsibility of conducting citizen feedback surveys every three months to ensure quality control at CSCs. No survey has been conducted even after the lapse of five months.

Reasons for above shortcomings/lapses may be elucidated to audit and necessary remedial action may be taken.

Para 2

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Para 7

Para No. 07.

Shortcomings in the implementation of "AAP KI SUNWAI"
(F.No.F.10(8)/2007/TT.Vol.VII CD No. 04293428)
(Audit Memo No. 5 dated 20.08.2009)

The above mentioned files of "AAP KI SUNWAI" project test checked in audit and the following shortcomings have been noticed:-

1. Inadequate monitoring of pending grievances:- Project "AAP KI SUNWAI" was launched in the month of February, 2008. As per the statistics available upto 31st July, 2009, 16712 grievances were registered in call centre out of which 14010 grievances were redressed and 2702 are still pending. Out of these 2702 grievances 1384 are pending from 6 to 18 months and 1318 grievances from 1 to 5 months. As work of the project is being looked after by Deptt of IT it appears that proper monitoring of pending grievances is not being done as is evidence from the old pending cases as given above. Since the project requires regular monitoring of unredressed grievances and satisfaction level of redressed grievances, it will be appropriate if the monitoring authority be one of the departments dealing with the grievances of citizens so that objectives of setting up of the project could be achieved and citizens faith on the grievance redressal mechanism of the government be established.
2. CM's Grievance Cell not integrated with "AAP KI SUNWAI":- Para 10.6.i (f) of the agreement provides that call centre should provide support in managing CM's Grievance Cell in association of Dy. Secretary (Grievance Cell). All the grievances/complaints registered at CM's Office were to be entered into "AAP KI SUNWAI" but the provision of this Para has never been implemented. Had provision of this para been implemented, all the grievances/complaints registered at CM's Office would have been redressed in more effective manner without

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2. Irregular statement submitted by DSIDC for the release of 2.54 Crores :-

As per initial proposal 10 Type I & 10 Type II CSCs were to be constructed by DSIDC. For execution of work DSIDC issued five tenders based on "item rates" clubbing the construction of nearby CSCs in one tender. But due to non availability of NOC of sites, work on 4 CSCs sites could not be started. In the request submitted by DSIDC vide letter dated 0.5.1.2009 for the release of balance amount of expenditure and committed liabilities of Rs.2.54 Crores included the construction of all the 20 CSCs in the statement of expenditure and liabilities (reference at page 381/C-385C of J3 file). Deptt. of IT released the entire demanded amount of Rs.2.54 Crores ignoring the fact that construction work of 4 CSCs has not been started by DSIDC.

3. Non imposition of penalty on DSIDC for delay in completion of construction of CSC:

While awarding the construction work of CSCs to DSIDC, department of IT did not execute an agreement with DSIDC to safeguard the interest of Govt. by inserting the penalty clause for any breach or delayed completion of work. As such no penalty could be imposed on DSIDC for delayed completion of work by 9-10 months. Due to late handing over of sites to the vendors, time schedule for achieving milestone could not be observed. This aspect may be taken care off for future projects which may be awarded to DSIDC.

4. Non-submission of completion certificate by DSIDC:-

All the 16 CSCs constructed by DSIDC were handed over to the vendors in the month of April/May, 2009 but till date the completion certificate issued by the competent authority has not been submitted by DSIDC. In reply to memo the DoIT informed that completion certificate, with undertaking that construction done as per schedule, will be taken from DSIDC.

5. Non-formation of stock/property register of CSCs:-

As the all the payments of construction and supply of furniture & fixtures in CSCs have been made out of the budget of Deptt of IT, a separate stock/property register should have been made to take all the furniture & fixture items in stock.

6. Shortfall of achievement of targets in terms of openings of number of CSCs and number of services to be provided through these CSCs:-


As per provisions of RFP, in Phase I of implementation of the project, 220 CSCs were to be opened and 45 services from 16 Departments were to be delivered through these centers within 5 months of the launch i.e. 26 Feb., 2009. But the project is running short of achievement of targets and at present only 205 CSCs could be made operational and only 27 numbers of services are being delivered. DoIT should make all out efforts to deliver all the 104 services of departments, within time schedule, which were identified and committed by the departments.

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duplicity at call centre and also manpower of CM's Grievance Cell could have been saved.

Reasons for the above shortcomings be elucidated to the audit and remedial steps be taken to streamline the project.

Para 3

Para 8 
Para no. 08.

Irregularities in grant of Post Doctorial Fellowship and Ph.D Scholarship.
(F.No.F1(32)99-IT/Part file - II)
(Audit Memo No.3 dated 13.08.2009)

In order to promote, motivate and encourage scholars and Researchers in the field of Information Technology to take up teaching as well as research work as career, Delhi Govt. decided to grant financial assistance to brilliant young students. IT Deptt circulated the draft guidelines. to the heads of various Universities and Colleges located in Delhi for comments vide Secy(IT) letter No.F1(32)/99-IT/Vol-IV/3548-49 28.11.2005. After obtaining comments from the heads of the Universities/colleges the guidelines were finalized and it has been decided to provide financial assistance to 02 candidates of Post Doctorial Fellowship @ Rs.25000/- PM and 03 candidates of Ph.D Scholars @ Rs. 15000/- PM. I P University was declared as nodal agency for running and operation of the scheme on behalf of the Delhi Govt. and finances involved were to be placed at the disposal of the University. For selection of scholars a four members committee was also constituted vide Secy (IT) letter No F.1 (32)/99-IT/Vol. IV/05/3625-36 dated 28.12.2005 addressed to Vice Chancellor, GGSIP University. An amount of Rs. 13.40 Lakh was released vide letter No. F. 1(32)/99-IT/Vol. IV/2769 dated 31.3.2006 in favour of GGSIP University towards the grant for this scheme. The applications were invited through an open advertisement in the last week of September 2006. The following irregularities have been observed:

1. The applications were invited through an advertisement given in the newspapers in the last week of September 2006 whereas the entire amount of the grant was released in favour of GGSIP University at the close of financial year 2005-06 i.e. 31.3.2006. Dean USIT GGSIP University vide her letter dated 9th March 2007 intimated that selection of the eligible candidates for Ph.D Scholarship only (as no application for Post Doctorial Fellowship was received) will be finalized by the end of March, 2007 and requested to allow to carry forward the amount of grant of Rs.13.40 lakh for the financial year 2007-08. The IT Deptt. Conveyed its approval vide letter dated 6.7.2007 on this account. The amount of grant released on 31.3.2006 just to exhaust the budgetary provisions in that financial year. In view of the audit the amount of grant should have been released only after the

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selection of the candidates by the committee so that exact amount required in that financial year could have been released.

2. An amount of Rs.1,33,000/= was paid to Mr. Amit Khatri towards Ph.D scholarship for the period August, 2007 to July, 2008. His fellowship was cancelled on his request by GGSIP University but the amount so paid to him was not recovered from him before accepting his request for the cancellation. It appears from the file on the subject that to safeguard the interest of Govt. neither the bond was obtained from the candidates selected for the fellowship nor any clause has been provided in the guidelines for recovery of scholarship in case the candidate leaves the fellowship in the middle at his own.
3. The GGSIP University did not furnish the following documents as required to be furnished as per GFR and guidelines framed for the scheme even after several reminders from IT Deptt.:-
 - i) Duly audited statement of accounts
 - ii) A copy of the register maintained in GFR for the grant
 - iii) Amount spent till date
 - iv) One copy of brief of study carried out for scholarship till date

Due to non-furnishing of above documents the scholarship to other candidates is not being released and the candidate are requesting for the release of the same. Thus, due to not making proper guidelines to regulate the scholarship the nodal agency is not paying any heed to the directions of IT department and the scholars are suffering.

Reasons for above irregularities and non-recovery of the amount from Mr. Amit Khatri be elucidated to audit. Immediate steps be taken to recover the amount from Mr. Khatri and guidelines be amended keeping in view the interest of Govt. and students as well under intimation to audit.

Reply submitted by the department is not tenable. Action suggested by audit may be taken.

Para 4

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Case No. 09

Settled
R.H.
JAO
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Non-adjustment of advances & violation of GFR
(Audit Memo No.2 dated 13.08.2009)

(A) Non-adjustment of advances

It has been observed that a huge amount of Rs.4,39,89,254/- which was taken in advance for various purposes is lying un-adjusted as per details given here under:-

S.No.	A.C. Bill No. & Date	Amount (Rs.)	To whom the payment made
1	066 dt.13.08.04	31710	Mrs. Alka Diwan, Addl. Secy

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2	069 dt. 17.08.04	526125	Mrs. Alka Diwan, Addl. Secy
3	258 dt. 12.02.08	56337	NICSI
4	292 dt. 26.03.08	6595000	NICSI
5	155 dt. 14.11.08	10000	Knowledge sharing forum
6	180 dt. 31.12.08	450000	Adv. Institute of studies
7	218 dt. 05.02.09	205481	NICSI
8.	256 dt. 30.03.09	3589000	NICSI
9	258 dt. 30.03.09	6122000	NICSI
10	259 dt. 30.03.09	1403601	NICSI
11	267 dt. 31.03.09	25000000	NICSI
	Total	4,39,89,254	

As per rules the advance should be adjusted within a period of one month from the date of drawal. As would be seen from the above details the amount of advance is lying unadjusted for more than five years. Immediate steps be taken to get the outstanding advance adjusted under intimation to audit.

(B) Violation of GFR

As could be seen from the details of outstanding advances that most of the advances given to NICSI are outstanding. Also, in other departments of Delhi Government advances given to NICSI remain outstanding for long time. The main reason for remaining advances outstanding is that grant of 100% advance to NICSI and after receiving full payment NICSI delays the delivery of items and final bills for adjustment. Moreover, payment of 100% advance is also against the provisions of G.F.R. As such, practice of making 100% advance payment to NICSI be stopped forthwith.

Para 5

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Para 9

Para No. 09

Physical verification of consumable and non-consumable items
(Audit Memo No.6 dated 21.08.2009)


Rule 192(2) of GFR, 2005 provides that "A physical verification of all the consumable and non-consumable goods and materials should be undertaken at least once in a year and discrepancies, if any, should be recorded in the stock register for appropriate action by the competent authority".

It has, however, been observed that the physical verification of consumable and non-consumable stock has been carried out since 2003, which is violation of rule provisions.

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The physical verification of consumable and non-consumable items may be got done after forming a committee in pursuance of Rule 192 (3) GPF, 2005.

In response to out memo the department has informed vide its reply dated 27.08.2009 that a committee has been formed and physical verification has been started. The outcome of the physical verification may be reported to audit.


07/9/2009
(Ramesh Chander)
Sr. Inspecting Audit Officer

17/c 2. 7/c

The Department of Information Technology is advised to initiate necessary steps to settle outstanding advances as detailed above and efforts be made for adjustment of outstanding AC advances at the earliest under intimation to Audit

PARA No. 4 Non submission of Utilization Certificate

(Ref. Audit Memo No. 12 dated 10.02.2016)

Para-10
Para No. 10

On scrutiny of file no. F. 2(1)/Misc/IT/2008, it is revealed that utilization certificates of Grants paid by DIT, GNCTD has not been received in respect of following sanctions

Sl.No.	Financial Year	Funds Allotted/UCs due	Utilization Certificate Received	Utilization Certificate outstanding (in Lakhs)
1.	2006-07 GGS IP University	13.40	-	13.40
2.	2008-09 Jeevan Project /GSDL	286.16	-	286.16
3.	2009-10 SOI/GSDL	3609.69	3292.18	317.50
4.	2011-12 SOI/GSDL	1900.00	164.96	835.04
5.	2012-13 SOI/GSDL	2900.00	-	2900.00

The Department of Information Technology is advised to initiate necessary steps to obtain Utilization Certificate from the Institutions at the earliest under intimation to audit.

PARA No. 5 Non Production of Records.

(Ref. Audit Memo no. 2, 3 dated 02.02.2016)

1. Non Consumable Stock Register.
2. O.T.A. Register.
3. Liveries Register.
4. LTC/TA/CEA Register.
5. Library Records.
6. History sheets and Log Books of Register.
7. Purchase file alongwith tender documents and bids.
8. All project related records/files.

Taken from

Sudhir Verma
(SUDHIR SINGH VERMA)
IAO, Audit Party No. XV

PART-II

CURRENT AUDIT REPORT (2015-16 to 2019-20)

PARA No. 01

(Ref: Audit Memo No. 08 dated 09/09/2020)

Sub: Non-adjustment of Outstanding AC Bills amounting to Rs.10,66,76,807/-

According to Rule 118 of Receipts & Payment Rules, money drawn on behalf of Abstract Contingent Bills (AC Bills) for payment of advance to supplier of stores should be adjusted within a period of one month from the date of its drawl by submission of detailed bill. On scrutiny of Abstract Contingent (AC) advances revealed that 29 advances, amounting to Rs.10,66,76,807/- pertaining to the period 2008-2020 are pending for adjustment as on 09/09/2020 in violation of above referred rule. Details are given as under:-

S.N	Bill No.	Month	Amount (in Rs.)	Year	Purpose of Advance
1	180	Jan-09	450000	2008-09	Payment for studies in Inds. Dev. N.D.
2	62	Jul-09	1226435	2009-10	NICSI for hiring of manpower
3	58		800000	2010-11	Delhi productivity council
4	122	Nov-11	1777500	2011-12	NICSI
5	14	Apr-12	10000000		ICSIL payment
6	62	Aug-12	10000000		ICSIL payment
7	120	Nov-12	10000000		ICSIL payment
8	176	Mar-13	9600000		ICSIL payment
9	223		566294	2013-14	National Institute for smart consumer
10	72	Jul-13	11000000	2013-14	ICSIL payment
11	89	Aug-13	276000		Petition of HCL infosystem
12	164	Dec-13	10000000		ICSIL payment
13	228	Mar-14	10000000	2013-14	ICSIL payment
14	76	Aug-14	18400000		ICSIL payment
15	77		15842		Habitat Word
16	139	Nov-14	7650		Three Digital Signature certificate
17	202	Feb-15	5800000		ICSIL for Jeevan project
18	228	Mar-15	600000	2014-15	ICSIL for Jeevan project
19	16	May-15	5000000		Winding up of Jeevan project
20	63		12072		For 12 digital signature
21	135	Oct-15	1006		For digital signature
22	191	Feb-16	9450		Calendar and Diaries
23	204	Feb-16	20000	2015-16	Renewal of bank Guarantee
24	75	Jul-16	625000		For Arbitration
25	100	Sep-16	42630		ICSIL
26	144	Dec-16	43500	2016-17	NIELIT
27	149	Oct-18	33481	2018-19	Booking for venue to old Hospitality Pvt. Ltd.
28	60	Jul-19	340003		Advance for NICSI
29	142	Nov-19	29944	2019-20	
		Total	10,66,76,807/-		

Immediate steps may be initiated for adjustment of outstanding AC Bills and compliance be shown to the next audit.

PARA No. 02

Para No. 11

(Ref: Audit Memo No. 10 dated 11/09/2020)

Sub:- Short deduction of UTEGIS subscription amounting to Rs.2520/-.

As per the revised rates of Group Insurance Subscription accordingly to Sixth Pay Commission (DOPT O.M. No. 11012/7/2008-Estt. (A), dated 17.04.2009 for Group B employees having pay in pay band-2 i.e. 9300-34800 (GP 4200, 4600, 4800 & 5400), the rate of subscription is Rs. 60/- per month and for employees having pay in Pay Band- III i.e. 15600-39100 (GP 6600 and above) the rate of subscription is Rs. 120/- per month.

During scrutiny of records, it has been observed that subscription @ Rs. 30/- per month has been deducted from the salary of the following employee:

S. No.	Employee Name & designation	Period	No. of months	Subscription due @ Rs. 60/- pm	Subscription deducted @ Rs. 30/- pm	Subscription recoverable (Rs.)
1	Smt. Urmila Bali Sr. PA (Gr.I)	Jan 2012 to Dec. 2018	84	5040/-	2520/-	2520/-
			Total	5040/-	2520/-	2520/-

The recovery of Rs.2520/- towards UTGEIS short subscription in r/o above employee be made after due verification of facts and figures from the above mentioned officials. Further, all other similar cases may be reviewed and recovery, if any be made under intimation to the audit.

PARA No. 03

(Ref: Audit Memo No. 12 dated 15/09/2020)

Sub: Overpayment of LTC amounting to Rs.5168/-

The GID(5) below Rule 12, Part C provides that in case of direct air travel by a non-entitled Government employee on LTC from Headquarters to the place of visit in NER/J&K/A&N, reimbursement shall be regulated to the entitled class rail fare from the Headquarters/place of posting to the nearest relevant railhead (i.e., Kolkata/Guwahati/Delhi/Amritsar/Chennai/ Vishakhapatnam) based on the place of visit (in NER/J&K/A&N) + LTC economy class air fare from the same railhead to the place of visit in NER/J&K/A&N or the actual air fare from the Headquarters to the place of visit, whichever is less.

During the course of conduct of audit, it has been noticed that Sh. Vikas, Peon availed LTC for the block year 2014-17 for self alongwith his wife and two children to visit Andaman & Nicobar Islands during 27.05.2017 to 01.06.2017. The journey was performed by air from Delhi to Port Blair & back and he was paid an amount of Rs.1,40,712/-. Whereas, he was entitled for Rs.1,35,544/-, which is worked out as under:-

- Para documents verified by the same with original documents.*
- 18/05/2023*
180 Party No. 02
- Rail fare from Delhi-Kolkata-Delhi (Rs.2090 x 04 fares for two adults) (Rs.1225 x 04 fares for two children below 12 yrs.) Rs.8360/-
Rs.4900/-
 - Air fare from Kolkata-Portblair (under LTC 80 Scheme of Air India) Rs.61996/-

Air fare from Portblair-Kolkata (under LTC 80 Scheme of Air India)
(Rs.15072 x 04 fares)

Rs.60288/-

Total Rs.1,35,544/-

Necessary recovery amounting to Rs.5168/- may be made from the official after due verification of facts & figures and compliance shown to the next Audit.

PARA No. 04

Para No. 12

(Ref: Audit Memo No. 14 dated 17/09/2020)

Sub: Unrealistic expenditure of Rs.6,98,159/- on repair & maintenance of vehicle No. DL 2F HL 0050

During the test check of records of the Department of Information Technology, it has been noticed by the Audit that a vehicle bearing No. DL 2F HL 0050 (Maruti Esteem MPI VX Euro-III compliant, Pearl Silver Colour) was purchased on DGS&D rate contract on 27.04.2007 for Rs.4,42,322/-. Further scrutiny of records reveals that the said vehicle was off the road since April,2017 and hence the Condemnation Committee vide its minutes dated 19.09.2017 recommended that vehicle may be condemned and disposed off through e-auction at a reserve price of Rs.42,000/-. The minutes of the Condemnation committee dated 19.09.2017 clearly indicates that till date an approx. amount of Rs.6,98,159/- had already been incurred on its repair/maintenance.

The Department may justify incurring such a huge expenditure of Rs.6,98,159/- on the repair & maintenance of the said Car (approximately 160 percent of the purchase price of the car) and intimate the same to the Audit.

PARA No.05

Para No. 13

Sub: Non Production of Records

(Audit Period 2012-13 to 2014-15)

1. Non Consumable Stock Register
2. OTA Register
3. Liveries Register
4. LTC/TA/CEA Register
5. Library Records
6. History Sheet and Log Books of Register
7. Purchase file alongwith tender documents and bids
8. All project related records/files

(Audit Period 2015-16 to 2019-20)

(Ref: Audit Memo No. 01,04,05,06 & 07)

1. Records related to ongoing projects undertaken by IT Department and expenditure incurred thereon
2. Log Books & History Sheets of vehicles
3. Stock Registers (Consumable)

Rh
18/09/2020
(RAJIV SACHDEVA)
IAO

CURRENT AUDIT REPORT
(2020-21 and 2022-23)

Para No.01: Hiring of Class IV workers and Driver through M/s. ICSIL involving total expenses of Rs.28.01 lakhs

(Ref. Audit Memo No. 05 dated: 11.05.2023)

As per rule 149 of the General Financial Rules, 2017, the procurement of goods and services by Ministries / Departments will be made mandatory for goods and services available on GeM.

During the test check of records pertaining to expenditure incurred on hiring of three contractual Class IV workers and one Driver through M/s. ICSIL on outsourced basis, it has been observed that during the audit period, the Department has incurred total expenditure of **Rs.28,01,069/-** on account of hiring of three contractual Class IV workers and one Driver on outsourced basis through M/s. ICSIL, New Delhi in contravention of the rule 149 of the GFRs, 2017. The details of 44 payments made to M/s. ICSIL during the period 2020-21 to 2022-23 are as under:

S. No.	Month	CB No./Date	No. of hired staff	Amount sanctioned	Service Charges @ 10%
1	March, 2020	05/23.04.2020	03	66338.00	4453.00
2	April, 2020	13/01.06.2020	03	66338.00	4453.00
3	May, 2020	25/23.06.2020	03	62055.00	4165.00
4	June, 2020	50/23.07.2020	03	66340.00	4453.00
5	July, 2020	81/02.09.2020	03	66338.00	4453.00
6	August, 2020	93/05.10.2020	03	66338.00	4453.00
7	September, 2020	115/05.11.2020	03	66338.00	4453.00
8	October, 2020	124/16.11.2020	03	57778.00	3878.00
9	November, 2020	138/24.12.2020	03	63390.00	4255.00
10	Bonus 2019-20	152/07.01.2021	03	55484.00	4275.00
11	December, 2020	156/14.01.2021	03	69240.00	4648.00
12	Arrear 04/2020 to 11/2020	180/18.02.2021	03	16007.00	1190.00
13	January, 2021	181/18.02.2021	03	69009.00	4648.00
14	February, 2021	12/13.05.2021	03	66691.00	4482.00
15	March, 2021	13/13.05.2021	03	67671.00	4548.00
16	April, 2021	34/20.05.2021	03	69009.00	4648.00
17	May, 2021	46/17.06.2021	03	69009.00	4648.00
18	June, 2021	74/19.07.2021	03	70679.00	4772.00
19	July, 2021	81/04.08.2021	03	70679.00	4772.00
20	August, 2021	101/08.09.2021	03	70679.00	4772.00
21	Arrear of wages for April and May, 2021	102/08.09.2021	03	3340.00	250.00
22	September, 2021	128/11.10.2021	03	69238.00	4666.00
23	October, 2021	155/01.12.2021	03	70679.00	4772.00
24	November, 2021	161/08.12.2021	03	71303.00	4819.00
25	December, 2021	183/19.01.2022	03	71303.00	4819.00
26	January, 2022	202/17.02.2022	03	71303.00	4819.00
27	February, 2022	212/15.03.2022	03	71303.00	4819.00
28	March, 2022	07/12.04.2022	03	71303.00	4819.00
29	April, 2022	25/11.05.2022	03	71303.00	4819.00
30	May, 2022	54/13.06.2022	03	73076.00	4952.00
31	June, 2022	80/26.07.2022	03	73076.00	4952.00
32	July, 2022	102/25.08.2022	03	73076.00	4952.00
33	August, 2022	123/13.09.2022	03	72364.00	4899.00
34	BONUS 21-22	140/03.10.2022	03	62108.00	4785.00
35	September, 2022	159/31.10.2022	03	73076.00	4952.00
36	October, 2022	165/16.11.2022	03	74224.00	5038.00
37	October, 2022	166/16.11.2022	01 (Driver)	17609.00	1182.00
38	November, 2022	185/21.12.2022	03	74224.00	5038.00

40	December, 2022	210/13.01.2023	03	74224.00	5038.00
41	December, 2022	211/13.01.2023	01(Driver)	29505.00	2036.00
42	January, 2023	228/15.02.2023	03	74224.00	5038.00
43	January, 2023	229/15.02.2023	01(Driver)	29505.00	2036.00
44	February, 2023	251/21.03.2023	04	114134.00	7852.00
	TOTAL			2801069.00	190474.00

The above data reveals that while releasing the payment of Rs.28,01,069/- to M/s. ICSIL, New Delhi, an amount of Rs.1,90,474/- has been paid during 2020-21 to 2022-23 as Service Charges calculated @ 10% on wages. Had the efforts be made for hiring of manpower on outsourced basis through GeM as per rule 149 of the GFRs, 2017, the department could have saved some expenditure on payment of service charges which is normally around 1.0% on GeM for such kind of outsourced manpower related services. This percentage, if converted into amount, works out to Rs.19,047/- only and therefore, the department could have saved Rs.1,71,427/- of public funds.

Audit has also examined the file CD No. 042700496 wherein IT Department, GNCTD has forwarded the proposal to the Finance Department, GNCTD for hiring of two (02) Drivers and three (03) Class IV workers on outsourced basis from M/s. ICSIL for a period of one year which may be extended based on the functional requirement. However, Finance Department, GNCTD has considered the proposal of IT Department, GNCTD and allow the Department to hire 01 (one) Driver and 01 (one) MTS for a period of six months from the date of engagement subject to availability of funds and observance of all codal formalities as per GFR, 2017 and guidelines issued by CVC/GNCT of Delhi from time to time.

In the above file, Finance (Exp.-I) Department, while considering the proposal of IT Department, GNCTD, has categorically mentioned under the heading "Procedure/Background" –

It is submitted that GFR 2017 has been introduced and Finance Department vide its office memorandum dated 26.04.2017, 24.08.2017 and dated 25.10.2017 has already advised all departments to procure all common use Goods and Services from Government e-Marketplace (GeM) in accordance with the provision laid down in Rule 149 of GFRs, 2017.

However, IT Department, GNCTD vide No.A-3/2022-ADMN-ITD/E-120180/4016 dated 15.07.2022 and No.A-3/2022-ADMN-ITD/E-120180/4014 dated 15.07.2022 has issued two letters in favour of M/s. ICSIL to send two suitable candidates, one as Driver and other as Class IV employee to work in the IT Department, GNCTD on outsourced basis. These letters are therefore issued in contravention of the instructions of Finance Department, GNCTD vis-à-vis provisions of GFRs, 2017.

The department may therefore necessary steps to regularize the expenditure incurred for above said purpose under intimation to the audit.

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Para No.02: Recovery of Rs.9240/- in respect of Short Subscription Deduction of UTGEIS

(Ref. Audit Memo No. 06 dated: 12.05.2023)

As per the revised rates of Group Insurance Subscription according to the Sixth Pay Commission (DOPT O.M. No. 11012/7/2008-Estt. (A) dated 17.04.2009 for Group B employees having pay in pay band-2 i.e. 9300-34800 (GP 4200,4600,4800 & 5400), the rate of subscription is Rs.60/- per month and for employees having pay in Pay Band-III i.e. 15600-39100 (GP-6600 and above), the rate of subscription is Rs.120/- per month.

During scrutiny of records, it has been observed that subscription @ Rs. 30/- per month for Level-7 and Rs.60/- per month for Level-10 was found deducted from the salary of the following employees:

Sl. No.	Name & Designation		Period	No. of Months	Subscription due @ Rs. 60/- (Sl. No. 1 to 3) and Rs. 120/- (Sl. No. 4)	Subscription deducted @ Rs. 30/- pm (Sl. No. 1 to 3) and Rs. 60/- pm (Sl. No. 4)	Subscription recoverable (Rs.)
1.	Manoj Kumar	ASO w.e.f. 04.07.2018	01.01.2019 to 30.04.2023	52	3120/-	1560/-	1560/-
2.	Manoj Rawat	Sr. PA w.e.f. 03.08.2017	01.01.2018 to 30.04.2023	64	3840/-	1920/-	1920/-
3.	Subhash Chander Pandey	ASO w.e.f. 24.04.2015	01.01.2016 to 30.04.2023	88	5280/-	2640/-	2640/-
4.	Himanshu Manchanda	System Analyst w.e.f. 01.01.2018	01.01.2019 to 30-04-2023	52	6240/-	3120/-	3120/-
				TOTAL	18480/-	9240/-	9240/-

The recovery of Rs.9,240/- towards short subscription deduction of UTGEIS in r/o above mentioned officers may be made & deposited into Govt. A/c after due verification of facts & figures under intimation to audit. All other similar cases, if any, may also be reviewed on the same lines and recovery may be made under intimation to the audit.



**Para No.03: Non-adjustment of advances amounting to Rs.11.02 crores
(Ref. Audit Memo No. 07 dated: 15.05.2023)**

Rule 118 of Receipt and Payment Rules stipulates that moneys drawn on abstract contingent (AC) bills for payment of advance to suppliers of stores should be adjusted within a period of one month from the date of drawl by submission of detailed bill.

As per the information provided by the Department, it has been revealed that advances of Rs.11.02 crores drawn on AC Bills were not adjusted as of 31st March, 2023 due to non-submission of adjustment bills by the Department. Hence, inordinate delay in adjustment of these advances drawn on AC bills pending for almost 14 years involved the possibility of deferring the refund of government funds lying for prolonged periods with the suppliers.

The details of advances are as under:

Year	Bill No.	Date	Purpose of advance	Amount of advance
2008-09	180	January, 2009	Payment for studies in INDS. DEV. N.D.	450000
2009-10	62	July, 2009	NICSI for hiring of manpower	1226435
2010-11	58	July, 2010	Advance Delhi Productivity Council	800000
2011-12	122	November, 2011	NICSI	1777500
2012-13	14	April, 2012	ICSIL Payment	10000000
	62	August, 2012	ICSIL Payment	10000000
	120	November, 2012	ICSIL Payment	10000000
	176	March, 2013	ICSIL Payment	9600000
	223	March, 2013	National Institute for SMAT consumer	566924
2013-14	72	July, 2013	--	11000000
	89	August, 2013	Petition of HCL Infosystem	276000
	164	December, 2013	ICSIL Payment	10000000
	228	March, 2014	ICSIL Payment	10000000
2014-15	76	August, 2014	ICSIL Payment	18400000
	77	August, 2014	Habitate Word	15842
	139	November, 2014	Three Digital Signature Certificate	7650
	202	February, 2015	ICSIL for Jevan Project	5800000
	228	March, 2015	ICSIL for Jevan Project	6000000
	16	May, 2015	Winding up Jevan Project	5000000
2015-16	63	--	For 12 Digital Signatures	12072
	135	October, 2015	For Digital Signature	1006
	204	February, 2016	Renewal of Bank Guarantee	20000
	75	July, 2016	For Arbitration	625000
2016-17	144	December, 2016	NIELIT	43500
	149	October, 2018	Booking for Venue to Old Hospitality Pvt. Ltd.	33841
2019-20	142	November, 2019	--	29944
2020-21	114	November, 2020	--	99507
	169	February, 2021	Advance to GNCTD's e-office for hosting and managed services	1227621
	170	February, 2021	Advance for cloud service to NICSI	573616
2022-23	30	May, 2022	Advance to NICSI	184431
	257	March, 2023	Advance to NICSI for hiring of 02 Technical Manpower	1197416
	268	March, 2023	Advance to NICSI	117698
	267	March, 2023	Advance to NICSI	276607
	266	March, 2023	Advance to NICSI	188068
	265	March, 2023	Advance to NICSI	44213
TOTAL				110193901

Such delays in adjustments of advances from the financial year 2008-09 onwards indicate lack of effective control and monitoring and deficient financial management.

Necessary steps may therefore be taken on urgent basis to adjust the above said advances under intimation to audit.

Para No.04: Receipt of goods and materials from private suppliers
(Ref. Audit Memo No. 08 dated: 16.05.2023)

As per rule 208 of GFRs, 2017, all materials shall be counted, measured or weighed and subjected to visual inspection at the time of receipt to ensure that the quantities are correct, the quality is according to the required specifications and there is no damage or deficiency in the materials. Technical inspection where required should be carried out at this stage by Technical Inspector or Agency approved for the purpose. An appropriate receipt, in terms of the relevant contract provisions may also be given to the supplier on receiving the materials. Details of the material so received should thereafter be entered in the appropriate stock register, preferably in an IT-based system. The officer-in-charge of stores should certify that the material has actually been received and recorded it in the appropriate stock registers.

Test check of the records reveals that the department has not followed the above mentioned rule prior to incurring of expenditure. Neither the installation reports were found enclosed with the bills nor a certificate has been found recorded on the face of the bills mentioning that all the materials are counted, measured or weighed, quantities are correct and as per the required specifications and there was no damage or deficiency in the materials. Some of the instances are as under:

CB No.	Date	Invoice No. / Date	Name of the firm	Purpose of expenditure	Amount (in Rs.)
211	31.03.2021	GEM-12176356 / 16.03.2021	Velocis Systems Private Limited	Networking equipments	17552000/-
09	11.05.2020	GEM-7515005 / 04.05.2020	Electrovision & Solutions	VC equipment	488900/-
		GEM-7515080 / 04.05.2020	Electrovision & Solutions	VC equipment	488900/-
		GEM-7530928 / 08.05.2020	Electrovision & Solutions	VC equipment	474900/-
15	01.06.2020	GEM-7531167 / 08.05.2020	Info India Solution Pro	LED TV	248500/-
14	01.06.2020	GEM-7514950 / 04.05.2020	Electrovision & Solutions	Videoconferencing equipment	488900/-
140	01.11.2021	GEM-15497973 / 11.10.2021	Meadows	All-in-One Desktop and Multifunctional Printer	239800/-
21	05.05.2022	GEM-17607407 / 28.01.2022	Ace Technologies & Services	All-in-One Desktop and Multifunctional Printer	195800/-

Department may therefore obtain installation reports from the suppliers in respect of the above mentioned CBs and the same may be provided to audit. Necessary entries in the form of a certificate may also be made on the face of the bills under intimation to the audit. Other similar cases may also be reviewed on the same lines under intimation to the audit.

dh

Para No.05: Recovery on account of License Fees amounting to Rs.1750 /-

(Ref. Audit Memo No.09 dated: 17/05/2023)

Vide PWD order No. F. 4(1)/Misc./PWD & H/A-II./2004/PF/2388-2400 dated 15/02/2018 (w.e.f 01/07/17) and PWD order No. F. 4(1)/Misc./PWD & H/A-II./2004/PF/8494-8588 dated 08/10/2020 (w.e.f 01/07/2020), the rates of license fees has been revised.

During the test check of Pay bills / PBR and information provided by Department of Information & Technology, Govt. of NCT Delhi, it has been observed that the License fee for the government accommodation was not recovered at the revised rate w.e.f. 01/07/2020 in respect of Mrs. Rashmi Aggarwal, System Analyst. The details are given below:-

S. No.	Name & Designation/ Govt. Accommodation address	Period	Rate of Licence Fee recovered as per the Pay bills/PBR	Revised Rate of licence fees w.e.f. 01/07/2020	Difference x Months	Total amount to be recovered (Rs.)
1.	Mrs. Rashmi Aggarwal, System Analyst. Address:- B- 1/104, Shalimar Bagh, Delhi Type IV	01/07/2020 to 31/07/2022 (25 Months)	680/-	750/-	70 X 25 = 1750/-	1750/-
					TOTAL	Rs.1750/-

Necessary steps may be taken by the department to recover an amount of Rs.1750/- on account of revised License fee from the above official after due verification of facts and figures under intimation to the audit. Other similar cases may also be reviewed and recovery may be made under intimation to the audit.

dh

Para No.06: Verification of Remittances (Letter to PAO-X dated 08.05.2023)
(Ref. Audit Record Memo No.01(N) dated 08.05.2020)

PAO-X, GNCTD was requested to verify 17 challans for the period 2020-21 to 2022-23 which was deposited in the bank by the DDO (027001) of Department of Information & Technology, GNCTD. However, PAO X, GNCTD has verified all the challans except challans at Sr. No.05 and 11 of the above mentioned letter dated 08.05.2020. The details are as under:

S. No.	Challan No.	Date	Amount (in rupees)	Head
1	05	02.11.2020	78000.00	0210
2	01	05.07.2021	50.00	0030

Necessary steps may therefore be taken by the Department to verify the above-mentioned challans by PAO X, GNCTD under intimation to the audit.

hs

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Para No.07: Non-production of records/information

Following records/information for the period of audit from the year 2020-21 to 2022-23 has not been shown / provided to audit:

1. Expenditure Control Registers.
2. Children Education Allowance Register
3. LTC / Leave encashment on LTC Register
4. History Sheet / Log Book of all the vehicles of the Department.
5. Details of tenders awarded during audit period along with files.
6. Purchase files
7. Spouse Information in the enclosed Performa of five staff members.
8. Medical reimbursement register
9. All Stock Registers (Consumable & Non Consumable)
10. Property register.
11. Fidelity bond filled by the cashier
12. AMC files of all machinery and equipment's.
13. RTI RECORDS.
14. Telephone Registers
15. Newspaper & Magazine Register
16. Payment of conveyance allowance/transport allowance to physically Handicapped officials if any.
17. Information regarding Vehicles

The above records/information may be shown to next audit.



(INDER MOHAN)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. II

u/c

PART - III

TEST AUDIT NOTES

(2020- 2023)

TEST AUDIT NOTES
(2020-21 and 2022-23)

TAN No.01: Improper maintenance of Pay Bill Registers.

(Ref. Audit Memo No. 02 dated: 08.05.2023)

During test-check of PBRs for the audit period 2020-21 to 2021-22, it has been observed that the PBRs have not been properly maintained. The following discrepancies were noticed:

1. The mandatory page counting certificate duly signed by the HOO/DDO was not recorded on the first page of the PBR (NPS).
2. Every entry in the PBR should be authenticated by DDO, but it was observed that entries in the PBR were not signed by the DDO. Hence, the authenticity and correctness of the information entered/recorded cannot be justified.
3. **Incomplete personal information** – The mandatory information/details of the officials (which were required to be written on the upper part of each page) were also not found filled completely in many cases. Details like: Date of Joining, GPF/PRAN No, Basic pay, Address, DOB, details of loan/advances/refunds, PAN etc. were not recorded in the PBRs, which is incorrect.
4. **Cutting & Overwriting** – Cutting and overwriting noticed in the PBRs which were not attested by the competent authority.
5. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc.
6. Gross total of all relevant columns for income tax purposes has not been carried out in the PBRs.
7. Necessary Entry in respect of Sh. Mukesh Saxena, ASO, regarding Occupation/Surrendering of Govt. Accommodation not entered in PBR. However, HRA released w.e.f 12/2020.

Necessary steps may be taken by the Department to remove the above said discrepancies and compliance be shown to audit.



TAN No.02: Non-surrender of savings

(Ref. Audit Memo No. 03 dated: 09.05.2023)

As per rule 62(1) of GFRs, 2017, Departments shall surrender all the anticipated savings noticed in the grants or appropriation controlled by them by the dates prescribed before the close of the financial year. The funds provided during the financial year and not utilized before the close of that financial year shall stand lapsed at the close of the financial year.

Further rule 62(2) of the GFRs, 2017 states that the savings as well as the provisions that cannot be profitably utilized shall be surrendered to the Govt. immediately they are foreseen without waiting till the end of the year. No savings shall be held in reserve for possible future excesses.

During the test check of records, it has been observed that the Department has not utilized the budget granted to them to its full extent thereby resulting in savings ranging from **12.4% to 100%**. Even, the funds are not found surrendered to the Govt. in time before the close of the financial year. The details are as under:

Head	Revised Budget Allotted	Funds used during the year	Savings	% of savings/un-utilised funds
2020-21				
345402203980002 – Wages (ITWG)	2100000	1262747	837253	39.9%
345402203980006 – Medical (ITMN)	700000	184651	515349	73.6%
345402203980011 – DTE (ITDN)	600000	46744	553256	92.2%
345402203980012 – FTE (ITFN)	200000	0	200000	100.0%
345402203980013 – OE (ITEN)	2500000	1732253	767747	30.7%
345402203980050 – Other Charges (ITOC1)	100000	0	100000	100.0%
2021-22				
345402203980011 – DTE (ITDN)	200000	18729	181271	90.6%
345402203980012 – FTE (ITFN)	100000	0	100000	100.0%
345402203980013 – OE (ITEN)	3000000	2433633	566367	18.9%
345402800860013 – Training of Employees (ITR)	1000000	0	1000000	100.0%
345402800830050 – e-Governance Project (ITEGP)	5341000	1994405	3346595	62.7%
345402800810050 – Maintenance of WAN/LAN IN Delhi Secretariat (ITLW1)	14000000	675454	13324546	95.2%
345402800780050 – Digital Delhi-including preparation of CWG (ITCW)	500000	0	500000	100.0%
2022-23				
345402203980001 – Salaries (ITSN)	28000000	24529728	3470272	12.4%
345402203980002 – Wages (ITWG)	1500000	1172473	327527	21.8%
345402203980006 – Medical (ITMN)	950000	656672	293328	30.9%
345402203980011 – DTE (ITDN)	50000	42503	7497	15.0%
345402800830050 – e-Governance Project (ITEGP)	35000000	5863200	29136800	83.2%
345402800820050 – Facilities Management/ Website (ITOC)	30000000	2457804	27542196	91.8%
345402800810050 – Maintenance of WAN/LAN IN Delhi Secretariat (ITLW1)	700000	0	700000	100.0%

The department may therefore take necessary steps to follow the above mentioned rule of GFRs, 2017 under intimation to the audit.

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PART – II

CURRENT AUDIT REPORT

(2020-2023)

TAN No.03: Improper maintenance of Bill Registers/GAR-09
(Ref. Audit Memo No. 04 dated: 09.05.2023)

During test check of the bill registers for the audit period 2020-21 to 2022-23, following shortcomings have been noticed:

- a. Bill Register for the period 2021-22 and 2022-23 has not been maintained in GAR-09 format.
- b. Mandatory page counting certificate duly signed by the DDO has not been recorded in the starting page of the bill register.
- c. All the columns of the bill register are not found completely filled in.
- d. Bill registers has not been maintained in proper manner i.e. amount passed by PAO, Token No., date of presentation of bill at PAO etc. have not been recorded in the bill registers.

Necessary steps may be taken by the Department to remove the above said discrepancies and compliance be shown to audit.


(INDER MOHAN)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. II