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DIRECTORATE OF AUDIT  
GOVERNMENT OF N.C.T. OF DELHI  
4<sup>TH</sup> LEVEL, C- , DELHI SECTT,  
I.P. ESTATE, NEW DELHI-110002

**Sub:-Internal Audit Report on accounts of the D.C.P. Anti Corruption, Dte. Of  
Vigilance, Old Secretariat, Delhi for the period 2015-16 To 2020-21.**

**INTRODUCTION**

The accounts of **D.C.P. Anti Corruption, Dte. Of Vigilance, Old Secretariat, Delhi** for the period 2015-16 to 2020-21 were test audited by the Audit Party No. 01 during the period 27.12.2021 to 31.01.2022 (07 working days), comprising of Sh. Shyam Sunder Dhingra, (AO/ I.A.O) and Smt. Manju Rani Pal, A.A.O.

**Aims and Objectives:-**

The Directorate of Vigilance is the nodal Department for enforcement and supervision of anti corruption measures and compliance of Conduct Rules. It deals with disciplinary cases against delinquent Gazetted Officers of all Departments under the Govt. of NCT of Delhi. Complaints against Gazetted/Non-Gazetted employees received from various sources are also processed. In cases of specific serious irregularities, investigation is got done through Anti Corruption Branch, which also conducts surveillance and apprehends corrupt public servants by laying traps and raids. The Anti-Corruption Branch, being the enforcement wing of the Directorate of Vigilance, carries out frequent surprise checks, inspections and registers cases against corrupt govt. employees under the Prevention of Corruption Act, 1988.

**1. ADMINISTRATIVE SET UP**

The Directorate of Vigilance and its enforcement wing, the Anti Corruption Branch, function under the overall supervision and control of the Chief Secretary, Delhi. The Chief Secretary, Delhi is also the ex-officio Chief Vigilance Officer (CVO) of the Govt. of NCT of Delhi. The Director (Vigilance) heading the Directorate, is also designated as Jt. Commissioner of Police (Anti Corruption).

**2. WORKING**

The performance of the Directorate is reviewed from time to time by the Chief Secretary / CVO. Important cases are frequently monitored by Director (Vigilance). Meetings with Vigilance Officers of various Departments are held by the Director (Vigilance) at regular intervals, to monitor their work. Adherence to instructions / guidelines of CVC is closely supervised and monitored. Quarterly reports from all Vigilance Officers are obtained in a prescribed proforma, scientifically.

The Anti Corruption Branch investigates the cases of corruption and bribery against public servants for offences punishable under Chapter IX of IPC and various other provisions of Prevention of Corruption Act, 1988. The Anti Corruption Branch has also been declared as a Police Station, having jurisdiction all over the NCT of Delhi. ACB is also empowered to lay traps against the employees of the Delhi Government, Local Bodies located in the National Capital Territory of Delhi.



3. **COORDINATION WITH CBI AND CVC**

Directorate also maintains regular coordination with the CBI in the matters of investigation of cases, prosecution and initiation of Regular Departmental Action (RDA) against officials and preparation of Agreed List/List of Officers of doubtful integrity.

The Directorate closely interacts with the CVC in investigation of cases against the officials of various categories in matters connected with the investigation/conduct of Inquiry and imposition of penalties.

4. **AWARENESS BUILDING**

The general public is notified through advertisements, from time to time, to come forward to lodge complaint against cases of corruption. The contact numbers of concerned officials and the manner in which complaints can be made, are also displayed at prominent places.

Every year, "Vigilance Awareness Week", as per direction of the CVC/GOI is organized in every Department of Govt. of NCT of Delhi, by which public awareness is spread regarding measures to curb corruption by giving wide publicity through advertisements in National Newspapers.

5. **SPEEDY DISPOSAL OF PENDING CASES :**

Keeping in view the inordinate delay in the finalisation of Departmental Inquires assigned to the serving officers of Delhi Government, a panel of Retd. IAS and DANICS Officers, of proven integrity, has been prepared and Inquiries are being assigned to them for expeditious disposal of cases.

6. **STEPS TAKEN BY DIRECTORATE OF VIGILANCE, GNCTD FOR PREVENTIVE VIGILANCE:**

Since, intensive use of modern technology to minimize the interaction between public and officials can reduce the corruption to some extent, all the Departments have been directed to create their websites, and upload all the public utility forms, with details regarding procedures, rules etc. In Delhi Government, most of the Departments have already created their Websites, which are linked to the Delhi Government's Web-Portal. Vigilance circulars have been issued to departments to expeditiously identify sensitive posts in the department as per CVC manual. Further, HODs have been requested to identify officials working in Head Offices for long tenure and to effect good rotation policy.

Directorate of Vigilance after due diligence and deliberations and based on the inputs received from various departments has identified various Departments and Posts as "SENSITIVE" vide O.M. dated 18.10.2021. The list of sensitive Departments as well as posts are vital requirement for operation of Agreed List and Doubtful Integrity List. The officials figuring in these lists are NOT to be posted in sensitive Departments/posts.

03 **Advisories** have been issued to Revenue Department to carry out systematic change to avoid coloured exercised of discretion.

04 **Surprise checks** have been conducted in sensitive departments and remedial measures has been advised to avoid violations of rules, regulations and laid down procedures.

7. **FORMULATION OF COMPLAINT HANDLING POLICY:**

Various complaints against the officers/officials of Delhi Government and Autonomous Bodies of Delhi Government and also against officers/officials of organization/departments outside the jurisdiction of GNCTD, are received in this Directorate. To deal and dispose such complaints properly, Directorate of Vigilance formulated a Complaint Handling Process accordance with the guidelines of Central Vigilance Commission and DoPT, GoI with approval of Chief Secretary/Chief Vigilance Officer, Govt. of NCT of Delhi.

**Name of the HOD/HOO/DDO/ during the period of Audit 01-04-2015 to 31-03-2021**

Name of Officer (H.O.O)	Order No.	Period
Sh. Rajesh Tiwari (Dy. Secy)	1/6/2011/Dov/846-55 dated 31/01/2014	31.01.2014 to 04.02.2016
Sh. K.S. Meena (Dy. Secy)	1/6/2011/Dov/1533-1539 dated 05/02/2016	05.02.2016 to 08.11.2019
Sh. Buniyad Singh (Assistant Director)	1/6/2011/Dov/16475-480 dated 09/11/2019	09.11.2019 to 02.03.2021
Sh. Jitendra Kumar Arora (Assistant Director)	1/50/2000/DOV/3709-3715 dated 03/03/2021	03.03.2021 to 06.05.2021
Vikas Pandey (Assistant Director)	1/50/2000/DOV/5762-68 dated 07/05/2021	07.05.2021 to 22.06.2021
Sh. Jitendra Kumar Arora (Assistant Director)	1/50/2000/DOV/6500-6506 dated 23/06/2021	23.06.2021 to 04.10.2021
Sh. S.P. Meena (Dy. Secy)	1/1/2015/Vol-I/11634-640 dated 05/10/2021	05.10.2021
Name of officer (Cashier)	Order No.	Period
Sh. Naresh Kumar	01/06/2011/DOV/12899-12904 dated 24.07.2017	Since 2015 to 17.09.2021
Name of Officer (DDO)	Order No.	Period
Sh. Bipin Chandra Tiwari	1/01/2015/DOV/12447-12458 dated 16/10/2015	16.10.2015 to 16.12.2015
Sh. Rajesh Gupta	1/13/2010/DOV/PF/14964-974 dated 17/12/2015	17.12.2015 to 04.05.2016
Sh. Naveen Hinduja	1/6/2011/DOV/5756-5761 dated 05/05/2016	05.05.2016 to 02.06.2016
Sh. Arvind Singh Rawat	1/01/2015/DOV/8229-39 dated 03/06/2016	03.06.2016 to 26.12.2021
Mrs. Kanchan Sharma	01/01/2015/DOV/Vol-I/17603-612 dated 27/12/2021	27.12.2021

**The current vacancy position is mentioned below:-**

Sl.	Nomenclature	Sanctioned Posts	Filled posts	No. of Vacant posts	No. of staff posted on diverted capacity.	Remarks
1	2	3	4	5	6	7
<b>Group A</b>						
1.	Pr. Secretary-cum-Director	1	01	01 vacant for salary purposes	01	
2.	Addl. Secy/Spl. Secy.	1	1	Nil	Nil	



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3.	Dy. Dir. (I&F)	1	Nil	1	Nil	
4.	PPS	1	Nil	1	Nil	
<b>Group B</b>						
5.	Dy. Secy	1	1	Nil	Nil	
6.	Asstt. Director	1	1	Nil	08	
7.	Section Officer	2	2	Nil	10	
8.	AAO	1	1	Nil	Nil	
9.	Asstt. Programmer	1	Nil	1	Nil	
10.	Asstt. Gr.-II/ASO	8	06	02	09	
11.	Senior P A/Personal Secy.	4	1	3	1	
12.	Steno-Grade-II/Personal Asstt.	3	2	1	2	
<b>Group C</b>						
13.	U.D.C/Sr. Asstt.	2	00	2	03	
14.	Steno-Grade-III	2	2	Nil	1	
15.	LDC/Jr. Asstt.	10	8	2	Nil	
16.	Driver	14	2	12	2	
17.	Peon/MTS	4	1	3		03-under process for hiring on outsource basis through GeM.
18.	Sweeper	1	Nil	1	Nil	
19.	Data Entry Operators	09 (outsource basis for one year)	09	Nil	Nil	09 DEO are engaged on outsourced basis
20.	MTS	09 (outsource basis for one year)	6	03	Nil	03-under process for hiring on outsource basis through GeM.
	<b>Total</b>	76	44	32		

**BUDGET ALLOCATION AND EXPENDITURE FROM THE YEAR 2015-16 To 2020-21**

(Rs. In Thousands)

Year	Capital			Revenue		
	Budget Allotted	Expenditure Made	Balance	Budget Allotted	Expenditure Made	Balance
2015-16	NIL			130800	111769	19031
2016-17				101690	95604	6086
2017-18				84875	78831	6044
2018-19				95500	82069	13431
2019-20				90100	80175	9925
2020-21				91100	72570	18530



## Statutory Audit

General / Statutory Audit of this Department has been conducted by the AGCR up to 31.03.2017.

### Maintenance of Records

The maintenance of records of the **D.C.P. Anti Corruption, Dte. Of Vigilance, Old Secretariat, Delhi** for the period 2015-16 To 2020-21 found satisfactory subject to observations made in the Current Audit Report and in Test Audit Notes.

### PART-I

#### Old Audit Report

There were 16 outstanding audit para's involving recoveries to the tune of Rs.75,243/-. The department has not submitted reply of any old audit para. Hence, all 16 old audit paras including recovery of Rs.75,243/- have been included in the current audit report as Part-I (Old Audit Report).

S.No	Year	Total Para's	Total Recovery (In Rs.)	Para Settled	Para no. of Settled Para's	Outstanding Para's with para No.	Balance Recovery
1	1977-1978	01	00	00	00	01 (1)	00
2	1978-1979	04	00	00	00	04 (2,4,5,6)	00
3	1998-2000	07	53,933/-	00	00	07 (7,8,10,11,14,15,16)	53,933/-
4	2006-2008	01	5,086/-	00	00	01 (1)	5,086/-
5	2008-2015	03	16,224/-	00	00	03 (1,2,3)	16,224/-
	<b>Total</b>	<b>16</b>	<b>75,243/-</b>	<b>00</b>	<b>00</b>	<b>16</b>	<b>75,243/-</b>

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List of Para (Order by Audited Year & Para)

[View Detailed Audit Report](#)

Department :Vigilance							
Sub department:D.C.P. Anti Corruption, Dte. of Vigilance, Old Secretariat, Delhi (1407/11)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	1977	1978	1		Service Book Pay Fixation	O	0
2	1978	1979	2		Pay Fixation and Service Books	O	0
3	1978	1979	4		C.D.S. New account	O	0
4	1978	1979	5		Excess Telephone Calls (Rs.419.70)	O	0
5	1978	1979	6		Log Books	O	0
6	1998	2000	7		Income Tax	O	46383
7	1998	2000	8		Overpayment of special pay	O	6085
8	1998	2000	10		Conveyance allowance	O	1465
9	1998	2000	11		Cash Book	O	0
10	1998	2000	14		Leave account	O	0
11	1998	2000	15		Log Books	O	0
12	1998	2000	16		Non production of record	O	0
13	2006	2008	1		Condemnation of Vehicles	O	0
14	2008	2015	1		Irregular Rebate of HRA in Income Tax & Recovery amounting to Rs. 5086/-	O	5086
15	2008	2015	2		Irregular grant of T.A. amounting to Rs. 16,224/- to the staff	O	16224
16	2008	2015	3		Non adjustment of outstanding advances amounting to Rs. 23,27,147/-	O	0

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

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Part - I

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Inspection Report of Anti Corruption Branch Pils Hazari, Delhi for the year 1977-78.

Part I

Previous Audit for 1976-77 NYL.

Part II.

Para-I Service book, pay fixation.

A test check of pay fixation in the following cases revealed the following defects:-

(1) Sh. Parshotam Singh Const.

He was drawing pay at Rs. 85/- in the pre-revised scale of Rs. 74-2-85 EB 2-95. This scale was revised to Rs. 225-5-260-3-290 EBB-308 and on 1.1.73 his pay was fixed at Rs. 230/- under note 3 to rule 7 of the GUS Revised pay rules, 1973 after allowing him one increment. But as he was drawing pay at the 11th stage he was entitled to 2 increment under Clause (4) to note 3 of rule 7. It was stated that he was allowed the start of Rs. 80/- from 1.10.67 being matriculated. But this position does not alter the position of his stage in the pre-revised scale on 31.12.72. It is suggested that matter may be referred to the Police Commissioner/Delhi Admn., and audit may be informed in due course.

(2) Sh. Rajeshwar Pd. Const.

He was drawing pay at Rs. 80/- P.M. i.e. at the 6th stage in the pre-revised scale of Rs. 75-1-85 EB 2-95 on 22.9.72. under note 3 to rule 7, his pay should have been fixed at Rs. 230/- from 1.1.73 with the date of next increment from 1.1.74 in the scale of Rs. 225-5-260-6-290 EB -308 and not Rs. 225/- P.M. from 1.1.73 their date of next increment for 23.9.73. He was also Mr. Sec. at the time of his appointment and was also allowed the start of Rs. 80/- P.M. His case may also be considered in light of the observations made by the audit in the case of Sh. Parshotam Singh H.C. and audit informed the result in due course.

(3) Sh. Kewal Krishan Inspector.

He was drawing pay at Rs. 355/- P.M. plus Rs. 50/- S. Pay + Rs. 30/- from 23.5.72 in the scale of Rs. 325-15-475. This scale was revised to Rs. 550-25-750 EB 30-900 and his pay was fixed at Rs. 575/- in this connection it may be stated that his pay has been fixed at Rs. 575/- plus special pay of Rs. 50/-

Para-1  
Para-1  
10/11/78  
Letter dt-14/80  
24/4

Para No-1 (1976-77)  
3: dropped subject  
by next  
only list letter of 4/80.  
Not dropped as  
in 1978.

but an entry to this effect had not been made in his service book so far. The entries of re-fixation of pay may be made in his S. Book and it may be checked by the next audit party.

(4) Sh. Hartan Dutt A.S.I.

While officiating as L.O. he was promoted to the post of A.S.I. from 26.9.75. But his pay was not fixed on that date and no entry to this fixation made in his service book. He was reverted to his original post from 30.9.75 (AM) and again promoted as A.S.I. from 10.5.76. No entry of fixation of pay on 20-5-76 has also been made in the roll. The needful may be done now.

(5) Grant of Special Pay.

While conveying approval to the continuation of the staff of the Anti-corruption Unit during 1962-63 the Govt. of India, Ministry of Home Affairs vide their letter no. 14/28-62-P/1 dated 29.3.62 accorded sanction to the grant of special pay to the staff as under:-

S.No.	Designation of the Post.	Special Pay.
1.	S.P.	100/-
2.	D.S.P.	75/-
3.	Inspector	50/-
4.	Sub-Inspector	30/-

The scale of the posts were ~~was~~ revised from 1.1.73 but there is no mention that these categories of staff would also be eligible to draw a special pay after 1.1.73. It is, therefore suggested that approval of Delhi Admn., for grant of special pay payable after 1.1.73 and the Govt. of India may please be obtained and sent to Audit. In case it has already been accorded the same may be shown to the audit.

Para-2 C.D.S. Registrar.

A scrutiny of C.D.S. Register/Ledger revealed the following irregularities:-

- (i) Page counting certificate has not been given in the Ledger.
- (ii) Entries had not been attested by the D.D.O. as a token of check in the Ledger.
- (iii) The period for which the interest had allowed in 1st, 2nd, & 3rd instalments had not been noted in the Ledger.
- (iv) Posting in Register had not been done as per...

O/S

S. Post  
8-78  
180



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Para: 2 <sup>PARA-2</sup>

Para-2

Para-2

Pay Fixation and Service Books

The following defects were found

while scrutinising service books:

- 1) Sh. S.K. Ram Constable.

The pay of Sh. Lok Ram constable under the

CCS Revised Pay Rules 73 was fixed as under

Pay	Rs. 81
DA	24
DP	47
IR	29
<hr/>	
Rs.	181

- i) old scale Rs. 75-1-85.2-95
- ii) R.Scale Rs. 210-4-250-2B 5-270

~~...~~

- 7 -

(3)

Rs. 181

Rs. 181

Add Minimum or 5% of Pay

15

Rs. 196

The Pay fixed wef. 1/1/73 at the Minimum stage in the Revised scale

Rs. 210

One additional increment allowed on account of Bunding as he had rendered 6 yrs service in old scale

Rs. 4

Rs. 214

He was wrongly allowed increment wef. 15/6/73 raising Pay from Rs. 214 to 218. In subsequent years he was allowed increments wef. 1st of June every year.

But in the cases where the pay of Govt. servant was stepped up in terms of Note 3 such Rule(s) or Rule 7 the next increment shall be granted on the completion of qualifying service of

(4)  
 twelve months from the date of the stepping up of the  
 pay in the revised scale.

The amount over paid as worked but here  
 under may be recovered under intimation to Directorate  
 of audit.

From 16/6/73 to 31/12/73 @ Rs. 4 x 6½ Rs. 26+allowance

From 1/6/74 to 31/12/74 @ Rs. 4x7 Rs. 28+allowance

From 1/6/75 to 31/12/75 @ Rs. 4x7 Rs. 28+allow.

From 1/6/76 to 31/12/76 @ Rs. 4x7 Rs. 28+allow.

From 1/5/77 to 31/12/77 @ Rs. 4x7 Rs. 28+allow.

From 1/6/78 to 31/12/78 @ Rs. 4x7 Rs. 28+allow.

From 1/6/79 to 31/12/79 @ Rs. 4x7 Rs. 28+allow.

From 1/6/80 to 31/12/80 @ Rs. 4x7 Rs. 28+allow.

From 1/6/81 to 31/12/81 @ Rs. 4x7 Rs. 28+allow.

From 1/1/82 to 31/1/82 @ Rs. 4x1 Rs. 4+allow.

Rs. 254 + allowance.

11) Other similar cases if any in the  
 light of above noted observation may please be reviewed  
 and compliance reported to the Directorate of Audit.

11) Sh. Umid Singh Constable

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ii) Sh. Unad Singh Constable

The service verification wef. 1/4/76 to 30/6/79 was not done by the DDO. This may please be done now and shown at the time of next audit.

PARA-3

Para 3

Re. imbursement of Tuition Fee.

1) During the course of audit for the year 78-79 it was found that the under mentioned employees were drawing Tuition Fee re-imbusement without the verification of the Head of the school on the prescribed Annexure in terms of GOI. Ministry of Finance OM. No. 13011/I/E-II(B)/76 dt 23/8/76. The DDOs advised to get the formalities completed in future.

Settled  
2/11/76  
H.O. - 12

S. No.	Full Name	Designation
1	Sh. Mohender Singh	R.O.
2	Sh. Kishan Singh	Constable
3	Sh. Mahipal Dass	

= 10 -  
(5)

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6. Sh. Chotta Ram

Constable

ii) The Register of claims towards re-imburement of Tuition Fees of children in Annexure III was not maintained in terms of circular mentioned in sub-para-1.

TRA-3  
Para-4  
Para-3

Para: 4

CDS New A/c

During the course of test audit check the following defects were found in maintenance of CDS (new A/c)

- i) The page counting certificate not recorded.
- ii) The pastings in the ledger A/c were not made.
- iii) The interest was not calculated.
- iv) The instalments transferred towards GPF A/c were not shown in the ledger.
- v) The Broad Sheet was not maintained
- vi) The A/c was reconciled with the Accounts maintained at P.O. No. 1/114 Hazari Delhi vide letter No. P.25

.../.../1911 ... The amount ...

Money Balance  
 Amount transferred Rs. 8195  
 towards GPF  
 Rs. 4392.70  
 Balance outstanding Rs. 12  
 Rs. 445.68

36

30

As per instructions of GOI Ministry of  
 Finance the amount of Rs. 8 plus interest was to  
 be transferred towards GPF in 5 instalments viz  
 in 1/78, 1/79, 1/80, 1/81 & 1/82. But it was found  
 that only Rs. 8 plus interest was transferred in  
 August 81. The balance may please be elucidated and  
 the amount by whom it was transferred to the  
 respective GPF accounts of concerned employees after  
 ascertaining the correctness of individual A/cs.  
 Compliance may be shown at the time of next audit.

Remarks

Bill Register

During the Post Audit check for the  
 year 78-79 it was found that the Bill Register was  
 not up to date.

~~PARA-4~~

(5)

Para-5

Para-4

(35)

(29)

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Excess Telephone Calls (Rs. 418.70)

In terms instructions issued by the Delhi Admn. on the subject of local calls made from the residential telephones installed at the residence of the S.Ps and Dy. S.Ps, local called upto 750 per quarter (inclusive of free calls allowed by the telephone department) were allowed free of charge to such officers and cost of calls in excess of 750 per quarter was to be paid by the offices concerned. During test check of telephone bills sent for residential telephones it was observed that charges of excess calls were not recovered from the offices concerned as per details given below.

Vehicle No.	Month	Vehicle Class	Particulars
-------------	-------	---------------	-------------



(9)

TELEPHONE BILLS / 1977-78 / 1978-79 / 1979-80 / 1980-81 / 1981-82 / 1982-83 / 1983-84 / 1984-85 / 1985-86 / 1986-87 / 1987-88 / 1988-89 / 1989-90 / 1990-91 / 1991-92 / 1992-93 / 1993-94 / 1994-95 / 1995-96 / 1996-97 / 1997-98 / 1998-99 / 1999-00 / 2000-01 / 2001-02 / 2002-03 / 2003-04 / 2004-05 / 2005-06 / 2006-07 / 2007-08 / 2008-09 / 2009-10 / 2010-11 / 2011-12 / 2012-13 / 2013-14 / 2014-15 / 2015-16 / 2016-17 / 2017-18 / 2018-19 / 2019-20 / 2020-21 / 2021-22 / 2022-23 / 2023-24 / 2024-25

No. Name of Officer Call period Total calls Excess amount to  
calls be recovered

Sh. R.K. Sharma S.F. 21/9/77 to 807 57 17-10  
20/12/77

not mentioned as payment was

made on the basis of 1337 637 191.10

duplicate bills

21/3/78 to 20/3/78 505 255 46.50

254.70

Sh. Virendra Prakash DSP 21/6/77 to  
20/9/77 1060 310 92.00  
93.00

Sh. M.L. Ghani D.S.P. 1/5/78 to 990 240 72.00  
31/7/78

Grant Total Rs. 419.70

Charges of excess telephone calls may not

please be recovered and accounted in the bills.



PARA-5

- 14 -

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(10)  
Para-6 Para-5

Parat (6)  
Log Books

1) During the year 1978-79 a fleet of two vehicles, Maruti DME8429 and staff car DMD3400 were being maintained in the office of the DCP Anti Corruption. As a result of test check of log books and other relevant record of vehicles, following defects/irregularities were noticed:

1) Total number of pages as mentioned in the page count certificates recorded on the first pages of log books did not tally with the actual number of pages of the log books as per details given below.

	Total number of certificates	As per	Actually in log books
DME 8429	596		592
DMD 3400		592	590

Discrepancy may please be rectified

now.

2) Test check of petrol account drawn for the vehicles from the police petrol pump since it was revealed that figures of petrol consumed were below

32

16

32

(11)

Vehicle No.	Month	Petrol drawn as per a/c sent by the petrol pump	Petrol drawn as per entries made in the log books by the petrol pump
		Lt.	Lt.
DHD 3400	2/79	140(Petrol)	100
DHE 8429	3/79	100(Diesel)	80

Thus there was a discrepancy of 40 litres

of petrol and 20 Lt. of diesel during the months

of 2/79 and 3/79. The same may please be rectified

after making proper verification under intimation to

Audit.

iii) Copy of journey performed on

1/4/78 by the vehicle no. DHE 8429 with meter reading

from 15278 Km to 15313 (35Kms) was scoured out without

assigning any reason and attestation by the controlling

officer. Reasons for scouring out of the entry may please

be intimated to Audit.

iv) There was huge variation in the average

coverage of Kilometres per litre as per distance covered

in vehicle no. 8429 shown below



Part - II

Para No. 1-10007

PARA-6

~~Para-6~~  
Para-6

Ref MEMO. NO.9.  
Dated: 22.6.2000

Subject: Income Tax

During the course of Audit of Income Tax calculation the following observations were noticed:-

1. As per income Tax rule the value of perquisites by way of free or concessional residential accommodation provided, should also be taken into account for the purpose of computing the estimated salary income of the employee during the current financial year . But during 1999-2000 value of perquisites equivalent to amount of license fee Rs. 1464/- has not been included in total income for computing the amount of Income Tax, therefore Income Tax recovery be made from the following officials:-

S.No.	Name	Amount of Tax	Surcharge	Total
1.	Sh. Suresh Chander, Inspr.	293/-	29/-	322/-
2.	Sh. O.D. Yadav, Inspr.	293/-	29/-	322/-
3.	Smt. Sudesh Kumari, Inspr.	293/-	29/-	322/-
4.	Sh. Yashwant Singh, Inspr.	293/-	29/-	322/-
5.	Sh. Niranjana Singh, Inspr.	293/-	29/-	322/-
6.	Sh. Nagender Singh, Inspr.	439/-	44/-	483/-
7.	Sh. Gopi Chand, Inspr.	293/-	29/-	322/-
8.	Sh. Mohd. A. Salam,	27/-	3/-	30/-
9.	Sh. Prabhu Dayal, S.I	43/-	4/-	47/-
10.	Sh. Satish Kumar, S.I	221/-	22/-	243/-
11.	Sh. Dal Chand, S.I	209/-	21/-	230/-
12.	Sh. Kanwar Singh S.I	97/-	10/-	107/-
13.	Sh. Suraj Prasad S.I	293/-	29/-	322/-
14.	Sh. Sumil Kumar S.I	293/-	29/-	322/-
		<u>3380</u>	<u>336</u>	<u>3716</u>

2. If the employee is living in a rented house, and claim exemption on this account the same can be allowed to him for rent paid in excess of 10% of the salary or actual amount of HRA received, whichever is least.

**NOTE:** Salary for this purpose is pay plus DA , where DA is taken into account for pensionary benefits.

Therefore, rebate can be allowed after deduction of 10% pay including DA but the same has not been done in this office thus recovery may be made from the following employees.

Contd.....2/-

1998-99

i) Sh. Rati Ram, ACP

Gross Income	Rs. 1,89,899/-
Less : Allowances	Rs. -480/-
Less: 80 GG	-33,467/-
Less: St. Deduction	-20,000/-
<u>Taxable Income</u>	<u>Rs.1,35,952/-</u>
Tax due	Rs. 16,190/-
Less Rebate	Rs. 12,000/-
<u>Tax payable</u>	<u>Rs. 4,190/-</u>
<u>Paid</u>	<u>Rs. 4,084/-</u>
<u>Due</u>	<u>Rs. 106/-</u>

HRA paid	Rs. 33,467/-
Rent paid	Rs. 48,000/-
Less:10% of salary	Rs. 13,378/-
<u>Rs. 34,622/-</u>	

ii) Sh. P.S. Patwal, Inspr.

1998-99

Gross Income	Rs. 1,89,329/-
Less : Allowances	Rs. -7,830/-
Less: 80 GG(HRA)	-22,574/-
Less: St. Deduction	-20,000/-
<u>Taxable Income</u>	<u>Rs.1,38,925/-</u>
Tax due	Rs. 16,786/-
Rebate on savings	Rs. 12,000/-
<u>Tax payable</u>	<u>Rs. 4,786/-</u>
<u>Paid</u>	<u>Rs. 3,144/-</u>
<u>Due</u>	<u>Rs. 1,642/-</u>

Rent paid	Rs. 36,000/-
Less:10% of salary	Rs. 13,426/-
<u>Salary</u>	<u>Rs. 22,574'</u>

iii) Sh. Vijay Pal Singh, Inspr.

1998-99

Gross Income	Rs. 2,01,974/-
Less : Allowances	Rs. -11,430/-
Less: 80 GG(HRA)	-28,623/-
Less: St. Deduction	-20,000/-
<u>Taxable Income</u>	<u>Rs.1,41,921/-</u>
Tax	Rs. 17,384/-
Rebate on savings	Rs. 14,000/-
<u>Tax payable</u>	<u>Rs. 3,384/-</u>
<u>Paid</u>	<u>Rs. 2,964/-</u>
<u>Due</u>	<u>Rs. 420/-</u>

Rent paid	Rs.42,000/-
Less:10% of salary	Rs. 13,377/-
<u>Rs. 28,623/-</u>	

iv) Sh. Abhey Ram, Inspr.

1998-99

Gross Income	Rs. 1,95,649/-
Less : Allowances	Rs. -12,780/-
Less: 80 GG(HRA)	-10,648/-
Less: St. Deduction	-20,000/-
<u>Taxable Income</u>	<u>Rs.1,52,212/-</u>
Tax calculated	Rs. 19,663/-
Rebate on savings	Rs. 12,000/-
<u>Tax payable</u>	<u>Rs. 7,663/-</u>
<u>Paid</u>	<u>Rs. 6,998/-</u>
<u>Tax due</u>	<u>Rs. 665/-</u>

Rent paid	Rs.24,000/-
Less:10% of salary	Rs.13,352/-
<u>Rs.10,648/-</u>	

Gross Income	Rs. 3,11,951/-
Less: 80 GG(HRA)	-32,894/-
	<u>Rs. 2,79,057/-</u>
Less: St Deduction	-20,000/-
Taxable Income	Rs. 2,59,057/-
Less: Taxable Income	Rs. 10,000/-
Taxable Income	Rs. 2,49,057/-
Tax	Rs. 48,718/-
Rebate on savings	Rs. 14,000/-
Tax payable	Rs. 34,718/-
Paid	Rs. 33,650/-
Due	Rs. 1,068/-

Rent Paid	Rs. 54,000/-
Less 10% of Salary	Rs. 21,106/-
	<u>Rs. 32,894/-</u>

vi) Sh. D.R. Chopra, Jt. Secretary (Vig)

1999-2000

Gross Income	Rs. 3,16,987/-
Less: 80 GG(HRA)	-35,590/-
80 G	-1,705/-
80CCC	-10,000/-
St Deduction	20,000/-
	<u>Rs. 2,49,694/-</u>
Tax	Rs. 48,907/-
Rebate on savings	Rs. 14,000/-
Tax payable	Rs. 34,907/-
Paid	Rs. 32,996/-
Tax & surcharge	Rs. 1,911/-

Rent Paid	Rs. 60,000/-
Less 10% of Salary	Rs. 24,410/-
Salary	Rs. 35,590/-

Surcharge-	Rs. 3,491/-
	<u>Rs. 3,300/-</u>
	Rs. 191/-

Due Total Rs. 2102/-

vii) Sh. Vijay Pal Singh, Inspr.

1999-2000

Gross Income	Rs. 2,11,628/-
Less : Allowances	Rs. -12,810/-
Less: 80 GG(HRA)	-29,624/-
80G	-1,052/-
Less: St Deduction	-20,000/-
Taxable Income	Rs. 1,48,142/-
Tax	Rs. 18,628/-
Rebate on savings	Rs. 14,000/-
Tax payable	Rs. 4,628/-
Paid	Rs. 4,266/-
Due	Rs. 362/-

Rent paid	Rs. 45,000/-
Less: 10% of salary	Rs. 15,376/-
	<u>Rs. 29,624/-</u>

S.Charge	Rs. 463/-
	<u>Rs. 427/-</u>
S.Charge due	Rs. 36/-

Total due	Rs. 398/-
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Contd....4/-

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viii) Sh. Abhey Ram, Inspr.

1999-2000

Gross Income	Rs. 2,10,188/
Less : Allowances	Rs. -12,810/-
Less: 80 GG(HRA)	- 27,522/-
80 G	1,052/-
Less: St. Deduction	-20,000/-
<u>Taxable Income</u>	<u>Rs.1,48,804/-</u>
Tax calculated	Rs. 18,760/-
<u>Rebate on savings</u>	<u>Rs. 14,000/-</u>
Tax payable	Rs. 4,760/-
<u>Paid</u>	<u>Rs. 3,942/-</u>
Tax due	Rs. 818/-

Rent paid	Rs.43,200/-
Less:10% of salary -	Rs.15,678/
<u>Rs.27,522/-</u>	

S.Charge	Rs. 476/-
	<u>Rs. 394/-</u>
	Rs. 82/-

Total due Rs. 900/-

ix) Sh. Kuldeep Raj, S.I

Gross Income	Rs. 1,42,374/
Less : Allowances	Rs. - 9,660/-
Less: 80 GG(HRA)	- 9,225/-
80 G	709/-
Less: St. Deduction	-20,000/-
<u>Taxable Income</u>	<u>Rs.1,02,780/-</u>
Tax calculated	Rs. 9,556/-
<u>Rebate on savings</u>	<u>Rs. 8,472/-</u>
Tax payable	Rs. 1,084/-
<u>Paid</u>	<u>Rs. 530/-</u>
Tax due	Rs. 554/-

Rent paid	Rs.19,500/-
Less:10% of salary -	Rs.10,275/
<u>Rs. 9,225/-</u>	

S.Charge	Rs. 108/-
	<u>Rs. 53/-</u>
	Rs. 55/-

Total due Rs. 609/-

x) Sh. Prem Chand, Inspr.

Gross Income	Rs. 2,01,236/
Less : Allowances	Rs - 12,810/-
Less: 80 GG(HRA)	-10,554/-
80 G	1,011/-
Less: St. Deduction	-20,000/-
<u>Taxable Income</u>	<u>Rs.1,56,861/-</u>
Tax calculated	Rs. 20,372/-
<u>Rebate on savings</u>	<u>Rs. 14,000/-</u>
Tax payable	Rs. 6,372/-
<u>Paid</u>	<u>Rs. 5,873/-</u>
Tax due	Rs. 499/-

Rent paid	Rs 25,200/-
Less:10% of salary -	Rs.14,646/
<u>Rs.10,554/-</u>	

S.Charge	Rs. 637/-
	<u>Rs. 587/</u>
	Rs. 50/-

Total due Rs. 549/-

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xi) Sh. Mukhtiar Singh, Inspr.

Gross Income	Rs. 1,98,788/-
Less : Allowances	Rs. -13,710/-
Less: 80 GG(HRA)	- 27,548/-
80 G	990/-
Less: St. Deduction	-20,000/-
<u>Taxable Income</u>	<u>Rs.1,36,540/-</u>
Tax calculated	Rs. 16,308/-
Rebate on savings	Rs. 14,000/-
<u>Tax payable</u>	<u>Rs. 2,308/-</u>
Paid	Rs. 2,303/-
<u>Tax due</u>	<u>Rs. 5/-</u>

Rent paid	Rs.42,000/-
Less:10% of salary -	Rs.14,452/-
<u>Rs. 27,548/-</u>	

Revised from XVI be issued under intimation to I.T. Deptt.

S.Charge	Rs. 231/-
	Rs. 197/-
	Rs. 34/-

Total due Rs.39/-

xii) Sh. Hoshier Singh, Inspr.

Gross Income	Rs. 1,92,685/-
Less : Allowances	Rs. - 7,954/-
Less: 80 GG(HRA)	- 27,174/-
80 G	953/-
Less: St. Deduction	-20,000/-
<u>Taxable Income</u>	<u>Rs.1,36,604/-</u>
Tax calculated	Rs. 16,320/-
Rebate on savings	Rs. 12,000/-
<u>Tax payable</u>	<u>Rs. 4,320/-</u>
Paid	Rs. 3,524/-
<u>Tax due</u>	<u>Rs. 796/-</u>

Rent paid	Rs.42,000/-
Less:10% of salary -	Rs.14,826/-
<u>Rs.27,174/-</u>	

S.Charge	Rs. 432/-
	Rs. 352/-
	Rs. 80/-

Total due Rs. 876/-

xiii) Sh. Raghbir Singh Yadav , Insp.

Gross Income	Rs. 2,09,096/-
Less : Allowances	Rs. -14,610/-
Less: 80 GG(HRA)	- 26,486/-
80 G	1,061/-
Less: St. Deduction	-20,000/-
<u>Taxable Income</u>	<u>Rs.1,46,939/-</u>
Tax calculated	Rs. 18,388/-
Rebate on savings	Rs. 14,000/-
<u>Tax payable</u>	<u>Rs. 4,388/-</u>
Paid	Rs. 3,556/-
<u>Tax due</u>	<u>Rs. 832/-</u>

S.Charge	Rs. 439/-
	Rs. 356/-
	Rs. 83/-

Total due Rs. 915/-

xiv) Sh. Veer Singh , SI

Gross Income	Rs. 1,80,225/-
Less : Allowances	Rs. -11,010/-
Less: 80 GG(HRA)	- 22,803/-
80 G	919/-
Less: St. Deduction	-20,000/-
<u>Taxable Income</u>	<u>Rs.1,15,493/-</u>

Rent paid	Rs.36,000/-
Less:10% of salary -	Rs.13,197/-
<u>Rs.22,803/-</u>	

S:Charge	Rs. 10/-
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xv) Sh. Ashok Singh, SI

Gross Income	Rs. 1,92,869/	Rent paid	Rs.36,000/-
Less : Allowances	Rs. - 9,210/-	Less:10% of salary -	Rs.13,658/
Less: 80 GG(HRA)	-22,342/-		Rs.22,342/-
80 G	800/-		
Less: St. Deduction	-20,000/-		
<u>Taxable Income</u>	<u>Rs.1,40,517/-</u>	S.Charge	Rs. 310/-
Tax calculated	Rs. 17,104/-		Rs. 237/-
Rebate on savings	Rs. 14,000/-		Rs. 73/-
Tax payable	Rs. 3,104/-		
Paid	Rs. 2,366/-		
<u>Tax due</u>	<u>Rs. 738/-</u>	Total due	Rs. 811/-

xvi) Sh. J.P.Sharma, Supdt

Gross Income	Rs. 1,57,290/		
Less : Allowances	Rs. - 4,800/-		
Less: 80 GG(HRA)	- 18,260/-		
80 G	826/-		
Less: St. Deduction	-20,000/-		
<u>Taxable Income</u>	<u>Rs.1,13,404/-</u>	S.Charge	Rs. 524/-
Tax calculated	Rs. 11,680/-		
Rebate on savings	Rs. 11,204/-		
<u>Tax due</u>	<u>Rs. 476/-</u>	Total due	Rs. 524/-

3. It was further observed that rebate on savings has been allowed to various officers/officials without taking any proof of saving which is against the rule therefore the proof of saving may be obtained from them failing which Income -tax be charged from them accordingly. Instances are given below.

S.No.	Name of officer/official	Amount of saving	Tax due	S.Charge	Total Tax
1.	Sh. M.S. Sandhu, Addl.C.P.	Rs. 40,000/- u/s 80 DD	12,000/-	1200/-	13,200/
2.	Sh. A.A. Farooquee, DCP	LIC Rs.16,000/- ICICI Bond <u>Rs.10,000/-</u> Rs.26,000/-	4,112/-	411/-	4,523/-
3.	Sh. V.V.Chaudhary, DCP	Mediclaim Rs. 8397/- LIC Rs.17,819/- ULIPS Rs. 6,000/-	2519/- 2712 5,231/-	523/-	5,754/-
4.	Sh. R.K. Joshi, ACP	Mediclaim Rs. 3,000/- LIC Rs. 15,415/- ICICI Bond Rs.10,000/-	900/- 4,880/- 5,780/-	578/-	6358/-

5. 5,000/ 1,000/ 100/- 1,100/-

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: 7 :

4. It was also observed that cash rewards is being paid to officials of this office amounting to Rs. 1,41,400/- during 1998-99 and Rs. 1,77,325/- during 1999-2000 .

While computing the amount of Income Tax due the amount of cash reward is to be taken in total income but it had seen in some cases the amount of cash reward had not been included in total income for instance Sh. Rakesh Kumar , IIC had received Rs.22000 cash reward during 1999-2000 but the same not included in his income.

Therefore , it is suggested that total amount of cash reward be included in their income and a certificate in this regard be furnished to audit that total amount of cash reward has been included in the income of each employees who has received the same.

All the above recoveries amounting to Rs. 46,383/- be made and compliance be shown to audit.

PARA-7

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~~Para-8~~ Para-7

Para No. 2

Ref Memo. No. 10  
Dated 23.6.2000

Subject: Over payment of Special Pay.

During the course of audit it was observed that the following staff has been paid overpayment on a/c of special pay.

- i) Sh. Raj Pal Singh, S.I is drawing special pay @ 175/- per month w.e.f 1.1.96 although he has been granted the special pay @ Rs. 30/- p.m. w.e.f 1.2.87 when he was working as ASI in the payscale of Rs. 1320/--2040. While granting the special increment that order had clarified that the increment so granted could continue to be drawn at the same rate till retirement. Therefore his special pay should be revised @ 100/- p.m. instead of Rs. 175/-, hence he has been paid over payment of Rs. 4050/- upto 2000.
- ii) During the review of service book it was observed that Sh. Suresh Kumar, Driver has been granted Rs. 85/- p.m. as special pay on a/c of tubectomy operation of his wife w.e.f 1.2.94., which seems to be irregular as on 1.2.94 he was working in the scale of Rs. 950-1400 therefore he can be granted only Rs. 20 as special pay w.e.f 1.2.94 to 31.12.95 and Rs. 75/- w.e.f 1.1.96 therefore he has been paid excess payment of Rs. 2035/- upto June-2000 ]

Overpayment of Rs. 6085/- on a/c of special pay be recovered from them under intimation to audit.

PARA-8

Para No. 4

~~para-10~~

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para-8

(21)

(15)

(24)

Ref MEMO. NO.3.  
Dated: 13.6.2000

Subject: Conveyance Allowance.

During the course of audit it has observed that following employees are getting conveyance allowance although they have been provided 'Govt. vehicle i.e. Scooters/Motor Cycle/Car which is against the rules, therefore excess payment of C.Allowance be recovered from the following officials under intimation to audit.

S.No.	Name of employee	Date of attached vehicle	Excess payment.
1.	Inspr. M.S. Sangha	2.8.99	Rs. 145/-
2.	Inspr. Sudesh Kumari	19.2.99	Rs. 800/-
3.	Inspr. Abhey Ram	16.11.98	Rs. 70/-
4.	Inspr. G.L. Mehta	14.10.98	Rs. 225/-
5.	Inspr. Y.S.Negi	14.10.98	Rs. 225/-
		Total	Rs.1465/-

A recovery of Rs. 1465/- be made under intimation to audit alongwith other similar cases.

PARA-9

Para No. 5

Para-9

Ref MEMO. NO. 4.  
Dated: 19.6.2000

Subject: Cash Book

During the course of test audit of cash book for the year 1998-2000 in respect of Dte. of Vigilance, the following discrepancies were noticed:-

1. All monetary transaction should be entered in the cash book as soon as they occur and attested by the HOD/DDO in token of check, but not a single entry had been attested.
2. An 'Account Payee' crossed cheque or bank draft drawn in the personal name of a recipient (Govt. Servant or third party) need not be entered in the cash book, the delivery of a such a cheque or draft to the concerned party may be recorded in and watched through a separate crossed cheques and bank drafts register but the crossed cheques drawn in the personal name were entered in cash book.
3. Total of the cash book should be checked by a person other than the writes of the cash book and initial it as correct. The same had never done.
4. Receipt No. 91 to 93 dated 12.5.98 for Rs. 62 each but the same were taken in the cash book Rs. 51 each. Resulting short cash by Rs. 33/- was credited to the D.P.W.S. School Fund and Recreation Club fund and Education Fund. (Non Govt. Money)
5. A Govt. officer who handles Govt. money should not except with the Special sanction of the HOD/Addl.C.P. be allowed to handle also in his official capacity money which does not belong to the Govt. where under any special sanction, a Govt. offices deals with both Govt. and non-Govt. money should be kept in a cash box separate from the non Govt. money and the transaction relating to the lattes should be accounted for in a separate set of books and kept entirely out of the Govt. account. The Deptt was not adopting this procedure. Non Govt. money traction were shown in the Govt. cash book are as under:-

- i) Delhi Police Education fund.
- ii) Delhi Police Welfare Society.
- iii) DPPS (Police Foundation for Education)
- iv) Residents Welfare Association of Police Colonies.
- v) Recovery of loan from the official ( P & S Bank)
- vi) Delhi Police Welfare and Recreation Club Fund.
- vii) Delhi Police Mutual Benefit Fund.

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PARA-10

Para No. 8.

~~para-14~~

para-10

Ref MEMO. NO. 7.

Dated: 21.6.2000

**Subject: Leave A/cs**

During the course of test audit of leave a/cs of officials of Dte. of Vigilance the following observations were made.

1. E.L. credited on 1st of January/July will be reduced by 1/10th of extra ordinary leave availed/or period of diemnonal note spent on duty during the previous half year, subject to maximum of 15 days but the same has not been done in the following cases.
  - i) Sh. Mohd. Hussain, HC has availed leave without out pay w.e.f 9.3.78 to 26.3.78 therefore 2 days E.L. be reduced on 1.7.78 and recovery of 2 days pay may be made from him as he had available the entire leave in his credit on 8.6.79 to 12.6.79.
  - ii) Sh. Jagbir Singh, ASI had been suspended and his period of suspension w.e.f 18.1.86 to 3.2.86 has been treated as period not spent on duty therefore 2 days E.L. be reduced from his a/c on 1.7.86 and his leave a/c may be recasted.
2. Sh. Jagbir Singh has availed 11 days commuted leaves w.e.f 22.3.91 to 11.4.91 but the same has not been debited from his account.
3. The credit of E.L. @ 2 ½ days and HPL @ 5/3 days be given for each completed calendar month of service but in the case of Sh. Rakesh Kumar HC the 11 E.L. and 7 HPL granted for the period of 15.2.89 to 30.6.89 in stead of 10 E.L. and 7 HPL.

The above discrepancies may be rectified under intimation to audit.

**PARA-11**

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Para No. 10

~~Para 10~~  
**Para-11**

Ref. MEMO. NO 8.  
Dated: 21.6.2000

**Subject: Log Books.**

During the course of test audit of logbooks for the period 1998-2000 in respect of Dts. of Vigilance , Old Sectt. , Delhi, the following discrepancies were noticed:-

1. Log books of the vehicles were not maintained in the prescribed form. Vehicles Nos. DL-1CF-7171, DL-1SL-7383, DLG-CE-0029, DL-1S K-8087, DL-1C S-6767, DL-1CE 6755, DL-1CF-6728 etc.
2. Page counting certificates were not recorded at the first page of the log books.
3. The officer in charge/competent authority should scrutinize the log books once in a month to ensure that there is no misuse. This was not done.
4. The log-books of the following vehicles were not produced to the audit, the same may be produced to next audit.
  - i) DL-1C-6057
  - ii) DL-1S K-8729
  - iii) DL-1S E-9235
  - iv) DL-1S L-7380
  - v) DL-1S L-7381

Para No. 11.

Ref Memo. No. 11  
Dated 23.6.2000

Subject: Non-production of Record.

During the course of inspection the following record was not produced to audit

1. LTC/TA Register.
2. Long term advance Register.
3. Short term advance Register.
4. Photocopies Register.
5. Reimbursement of Medical Expenditure Register.
6. Reimbursement of Tuition fee Register.
7. Spouse informations of the following employees are also not produced :-
  1. ACP Sh. Dal Chand Yadav - Leave.
  2. Inspr. O.D. Yadav - Leave.
  3. S.I. Suraj Prasad - Transferred.
  4. S.I. Kuldeep Raj - E.L.
  5. S.I. Sunil Kumar - Deputation.
  6. S.I. Ashok Singh - M.Rest.
  7. ASI Bhim Singh - Duty.
  8. ASI(Dvr.) Maha Singh - Transferred.
  9. ASI(Dvr.) Jagbir Singh - Duty.
  10. ASI Amarjeet Singh - Leave.
  11. HC Hari Ram - Court Duty
  12. HC Birender Singh - Leave.
  13. Ct. Ramkesh - Court duty.
  14. Ct. Davender - Leave.
  15. Ct. Mohd. Abbas Ali - Leave
  16. Ct. Jai Pal Singh - P.O.
  17. Ct. Rama Chandran - Leave.
  18. Ct. Virender - P.O.
  19. Ct. Chand Ram - P.O.
  20. Sham Kutty - P.O.
  21. Surinder - P.O.
  22. Ct. (Dvr.) Laxman - Duty.
  23. Ct. P. Gangadharan - Leave.
  24. Ct. Manoj Kumar - P.O.
  25. Ct. Satbir Singh - P.O.
  26. Ct. B. Rama Rao - P.O.
  27. Ct. Avtar Singh - P.O.
  28. Ct. Karambir - P.O.
  29. Sh. Sunder Singh, Steno
  30. Sh. Praveen Kumar, LDC
  31. Sh. Deepak Gupta, LDC
  32. Sh. Lalit Kumar Gambhir, LDC
  33. Sh. Ram Avtar Tyagi, Driver.
  34. Sh. A.S. Vedi. Asstt.



PARA-13

~~Para-11~~ Para-13

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Part-II Current Audit Report.

Para No. 1 Condemnation of vehicles. (Ref .to memo. No. 3 dated 8.4.08)

Scrutiny of information forwarded by the Anti Corruption Deptt. of Dte. of Vigilance, GNCT, Delhi revealed that following vehicles were off the road and are not in use.

S. No.	Vehicle No.
1.	DL-ISK-8087
2.	DL-ISK-8088
3.	DL-ISK-7380
4.	DL-ISK-8089
5.	DL-ISK-8729

The history sheets of the aforesaid vehicles were not provided to audit as a result the cost and date of purchase of vehicles could not be ascertained. The files relating to condemnation of the above vehicles was also not produced to audit.

It was also intimated that one bullet (DL-2SA-7209) and one ambassador (DL-1CA-2900) had already been condemned but it was not confirmed as to whether the condemned vehicles have been disposed of or not. Matter for condemnation or disposal of aforesaid vehicles may be initiated immediately under intimation to audit.

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completed  
within 3 months  
and  
informed to  
audit.

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### Part- II (Current Audit Report)

Para-1

*Para-14*

Audit Memo No - 08

Dated:- 20.04.2015

**Sub.:- Irregular Rebate of HRA in Income-Tax & Recovery amounting to Rs.5,086/-**

Test check of Income-Tax calculation sheets along with Form-16 as-well-as PBR in r/o the Dte of Vigilance, GNCT of Delhi reveals various irregularities, as details given below:-

(1) **Irregular rebate of H.R.A.** :- Sh. Ram Saroup Constable has produced Rent receipt of Rs. 7,000/- per month , which includes electricity charges @ Rs. 1,000/- per month & department has allowed HRA Rebate on that amount, resulting which, short deduction of income tax amounting to Rs.1,236/- has been noticed, as details given below:-

(F.Y. 2013-14)

Particulars	Income Tax Due as per Audit Observations (In Rs.)	Income Tax deducted as per figures taken in Form-16/calculation-sheet/ (In Rs.)	Short Deduction /Amt. recoverable (In Rs.)
Gross Salary	456,048/-	456,048/-	
Less:- Tpt Allowance	(-) 9,600/-	(-) 9,600/-	
Less:- HRA Rebate	(-)36,735/-	(-)48,735/-	
Less:-KMA &WA	(-)1,800/-	(-)1,800/-	
Total salary	4,07,913/-	3,95,913/-	
Less:- Rebate U/S 80 ©	(-)1,00,000/-	(-)1,00,000/-	
Less : Rebate U/S 80 G	(-)1,242/-	(-)1,242/-	
Taxable Income	3,06,671/-	2,94,671/-	
Income-Tax	10,667/-	9,467/-	
Less :- Rebate U/s 87 A	(-)2,000/-	(-)2,000/-	
	8,667/-	7,467/-	
Add:-Edn. Cess @ 3 %	(+)260-	(+)224/-	
<b>Total</b>	<b>8,927/-</b>	<b>7,691/-</b>	<b>1,236/-</b> <b>(Income-Tax Recoverable)</b>

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(2) **Irregular rebate of Tuition fees** Sh. Nageneran B. constable has produced tuition fees receipt amounting to Rs. 15,696/- (Rs. 3,924 x 4). But Department has allowed rebate on excess amount of tuition fees, which includes cost of books, stationery & uniform items etc. which results an short deduction of Income tax amounting to Rs.1,473/-, details as given below:-

Particulars	Income Tax Due as per Audit Observations (In Rs.)	Income Tax deducted as per figures taken in Form-16/calculation-sheet/ (In Rs.)	Short Deduction /Amt. recoverable (In Rs.)
Gross Salary	3,47,187/-	3,47,187/-	
Less:- Tpt Allowance Less:-KMA & WA	(-) 9,600/- (-)1800/-	(-) 9,600/- (-)1800/-	
Total salary Less:- Rebate U/S 80 ©	3,35,787/- (-)40,056/-	3,35,787/- (-)54,360/-	
Taxable Income	2,95,731/-	2,81,427/-	
Income-Tax Add:-Edn. Cess @ 3 %	9,573/- (+)287/-	8,143/- (+)244/-	
<b>Total</b>	<b>9,860/-</b>	<b>8,387/-</b>	<b>1,473/- (Income-Tax Recoverable)</b>

(3) **Excess Rebate U/s 80(C)** Sh. Krishan Kumar Sub Inspector has been allowed rebate U/s 80© amounts to Rs. 60,360/-. Out of which an amount of Rs. 30,000/- (Rs. 2,500 x 12) pertains to LIC Policy bearing no. 30585 during the year 2012-13. Department has allowed rebate accordingly. Later on claimant has submit documentary evidence/proof of saving as LIC policy bearing no. 331420081 for Rs. 6,914/- only. (Rs. 30,000/- - 6,914/- = Rs. 23,086/- as Less saving amount). Owing to which an excess<sup>Tax</sup> rebate amounting to Rs. 2,377/- has been noticed, as details given below:-

Particulars	Income Tax Due as per Audit Observations (In Rs.)	Income Tax deducted as per figures taken in Form-16/calculation-sheet/ (In Rs.)	Short Deduction /Amt. recoverable (In Rs.)
Gross Salary	5,16,278/-	5,16,278/-	
Less:- Tpt Allowance Less :-HRA rebate Less:-KMA & WA	(-) 8,800/- (-)60,240/- (-)1800/-	(-) 8,800/- (-)60,240/- (-)1800/-	
Total salary Less:- Rebate U/S 80 ©	4,45,438/- (-)37,274/-	4,45,438/- (-)60,360/-	

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Taxable Income	4,08,164/-	3,85,078/-	
Income-Tax	20,816/- (+)624/--	18,508/- (+)555-	
Add:-Edn. Cess @ 3 %			
<b>Total</b>	<b>21,440/-</b>	<b>19,063/-</b>	<b>2,377/- (Income-Tax Recoverable)</b>

**The entire amount i.e. Rs.5,086/- needs to be recovered from the concerned officials/officers after due verification and needs to deposited in Govt. Accounts under intimation to Audit. Similar cases also needs to be reviewed at the level of HOO/DOO and recovery, if any detected needs to be recovered from the concerned official/officers and deposited the same in Govt. accounts.**

*Inl*

Para-2

PARA-15

Audit Memo-10  
Dated :-08.05.2015

Sub.:- Irregular grant of TA amounting to Rs. 16,224/- (Rs. sixteen thousand , two hundred & twenty four only) to the staff for the absence for the entire calendar month due to Leave.

(A) Payment of Transport-Allowance during Leave Period:-As per GOI instruction -'No transport allowance is admissible to employees absent from duty for a full calendar month due to leave/training/tour etc.' Test check of record as-well-as information provided by the department revealed that such guidelines are not followed, resulting which an excess payment amounting to Rs 16,224/- has been made to the staff. A few instances are given below:-

S.N	Name & Designation (Mr./Mrs./Ms.)	Period of Leave		Nature of Leave & No. of days			Complete Calendar month (TA Paid)	Amount to be recovered (In Rs.)
		From	To	Nature of leave	No. of Months/ Days			
					M	D		
1	Naresh Kumar ,S,I,	22.01.2008	06.03.2008	EL	1	15	1	400/-
2	Jai Parkash, Const.	01.10.2009	04.11.2009	EL	1	05	1	2032/-
3	E,Dinesh Kumar, Const.	01.06.2009	11.07.2009	EL	1	11	1	1952/-
	Shammi Kapoor, Const.	31.03.2009	10.05.2009	EL	1	11	1	1952/-
4.	Sudershan,ASI(Driver)	09.09.2008	23.01.2009	Med.Leave	4	17	3	5568/- (1856x3)
5	Narender Kumar, Inspector	16.03.2010	20.06.2010	Med. Leave	3	7	2	4320/- (2160x2)
	<b>Total</b>							<b>16,224/-</b>

Reasons for non-observing of guidelines issued by GOI may be elucidated to Audit and entire amount paid as Tpt allowance is irregular & needs to be recovered after due verification and deposited in Govt. Account after under intimation to Audit.



Para-3

PARA-16

Audit Memo No - 09

Dated:- 24.04.2015

**Sub.-Non-adjustment of outstanding advances amounting to Rs. 23,27,147/-**

Note 4 under Rule 120 & Rule 162 of Receipt & Payment Rules stipulates that money drawn on abstract Contingent Bills(AC Bills) for payment of advance to suppliers should be adjusted within a period of one month from the date of drawl of such bills.

As per record and list provided to audit, the sum of Rs. 23,27,147/- drawn on Abstract Contingent Bills during the period 2012-13 to 2013-14 are outstanding as on 31.03.2015 for various reasons/purpose. The year-wise breakup of outstanding/unadjusted advances were as under:-

SN	Year	Bill No. &Date		Amounts (In Rs)
		Bill No.	Date	
1	2012-13	255	03.09.12	7,97,732/-
2	2012-13	458	23.01.13	5,37,005/-
3	2012-13	507	04.03.13	5,000/-
4	2012-13	519	13.03.13	2,02,708/-
5	2012-13	525	15.03.13	1,993/-
6	2012-13	536	21.03.13	5,82,746/-
7	2013-14	39	25.04.13	2,075/-
8	2013-14	49	02.05.13	5,000/-
9	2013-14	96	28.05.13	1,993/-
				2,100/-
10		113	05.06.13	1,86,490/-
	<b>Total</b>			<b>23,27,147/-</b>

It was observed in audit that the advances drawn during the period 2012-13 are still outstanding for adjustment as on to-date. Necessary steps should be taken to get the adjustment of these outstanding balances under intimation to audit.

(P.C.JOSHI)

Inspecting Audit Officer

Audit Party No IX

(11)

**Current Audit Report**

During the course of current audit, 13 Observation memos & 01 to 04 record Memo were issued highlighting various irregularities. Recoveries to the tune of Rs.68,446/- were pointed out by the Audit. The Department has submitted reply of 06 Observation Memos out of which, reply of 05 Observation Memos were found satisfactory. Hence, out of 13 Observation Memos, 04 Observation Memos have been fully settled and 01 observation memo has been partially settled recovering amount to the tune of Rs.13,307/-. Remaining 09 Observation memos and 01 Record Memo have been converted into 07 PARA (1Record memo converted into NPR) with recovery of Rs. 55,139/- & 03 number of TAN.

**Detail of Current Recoveries**

Memo No.	Details of Para	Details of Recovery (Amount In Rs.)	Recovered on the spot (In Rs.)	To be recovered (In Rs.)	Whether PARA / TAN
2	Short Recovery of License Fee amounting to Rs. 2267/-.	2267	2267	0	Settled
3	Outstanding Contingent Advances amounting to Rs.3,89,939/-.	0	0	0	PARA-1
5	Over Payment of Washing Allowance amounting to Rs.1530/-.	1530	1530	0	Settled
6	Short Deduction of DGEHS Subscription amounting to Rs.3,400/-	3400	0	3400	PARA-2
7	Irregular payment of Family Planning Allowance amounting to Rs.2310/-.	2310	2310	0	Settled
8	Irregular payment of Metropolitan Allowance amounting to Rs.180/-.	180	0	180	PARA-3
9	Recovery of transport allowance amounting to Rs.24,048/-.	24048	7200	16848	PARA-4 (Partially settled)
10	Overpayment of Pay & Allowances amounting to Rs.34,711/- due to remaining on Child Care Leave for more than 365 days.	34711	0	34711	PARA-5
14	Non condemnation of unserviceable vehicles.				PARA-6
Record Memo	Non Production of Record	0	0	0	PARA-7
	<b>Total</b>	<b>68446</b>	<b>13,307</b>	<b>55,139</b>	

The Internal Audit Report has been prepared on the basis of information/records furnished and made available by the **D.C.P. Anti Corruption, Dte. Of Vigilance, Old Secretariat, Delhi for the period 2015-16 To 2020-21**. The Audit disclaims any responsibility for non-production of record/information or mis-information provided by the **D.C.P. Anti Corruption, Dte. Of Vigilance, Old Secretariat, Delhi**. The responsibility for any legal or other liabilities, which may arise at any point of time in any way from this report, may be put on, the whole or a part of it, lies with the **D.C.P. Anti Corruption, Dte. Of Vigilance, Old Secretariat, Delhi**. The Directorate of Audit is not



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**PART-II**

**CURRENT AUDIT REPORT (2015-16 To 2020-2021)**

**PARA No.01: Outstanding Contingent Advances amounting to Rs.3,89,939/-.**

(Reference Observation Memo No. 03 Dated 29.12.2021)

During the test check of Abstract Contingent Advance Register maintained by the **D.C.P. Anti Corruption, Dte. Of Vigilance, Old Secretariat, Delhi** for the year 2015-16 to 2020-21, it has been noticed that Contingent Advance amounting to **Rs.3,89,939/-** (Rs. Three Lakh Eighty Nine Thousand Nine Hundred Thirty Nine Only) have not been settled till date. The detail of Contingent Advance is as under:

**For the year 2015-16**

S.No.	Bill No.	Dated	Agency	Purpose	Amount (In Rs.)
1	ACB-358	28.10.2015	Sh. S N Aggarwal	Fitting of CNG	5,000/-
2	ACB-674	31.03.2016	M/s Himgiri Automobiles	Purchase of Motor Cycle	1,53,225/-
<b>Total</b>					<b>1,58,225/-</b>

**For the year 2018-19**

S.No.	Bill No.	Dated	Agency	Purpose	Amount (In Rs.)
1	ACB-477	04.02.2019	M/s NICS I	Purchase of Software	2,31,714/-
<b>Total</b>					<b>2,31,714/-</b>

DDO may take necessary action to settle the above mentioned advances on priority basis under intimation to audit. Other similar cases may also be reviewed accordingly.

**PARA No.2 : Short Deduction of DGEHS Subscription amounting to Rs.3,400/-**

(Reference Observation Memo No.06 Dated 03.01.2022)

As per O.M. No F.25(III)/DGEHS/140/DHS/09/204078-204243 dated 02.05.2017, rates of contribution to DGEHS have been revised with the implementation of seventh pay commission as per detail given below with effect from 01.02.2017

S. No.	Corresponding levels in the pay matrix as per seventh CPC	Contribution
1	Level 1 to 5	250
2	Level 6	450
3	Level 7 to 11	650
4	Level 12 and above	1000





As per DGEHS Rules, if there is any change in DGEHS Contribution by virtue of Promotion/grant of NFSG and change in Grade Pay/Level, the change in contribution is payable from the date of issue of the order.

During the test check of PBR for the audit period, it has been observed that DGEHS contribution in r/o the following officers/officials has been short deducted:

S.No.	Name	Desig	Grade Pay	Amount deducted (In Rs.)	Amount to be deducted (In Rs.)	Period	Total Recovery (In Rs.)
1	Mahesh Kumar Gautam	Gr-II/ UDC	4200/-	125/-	225/-	12/2015 to 12/2016	13X100=1300/-
						<b>Total</b>	<b>1300/-</b>
2	Anil Kumar	Gr- II/ UDC	4600/-	225/-	325/-	12/2015 To 02/2016	03X100=300/-
						<b>Total</b>	<b>300/-</b>
3	Ravinder Kumar Chhikara	Gr-II / UDC	4600/-	125/-	325/-	08/2016 To 01/2017	06X200=1200/-
				125/-	650/-	02/2017 To 04/2017	03X525=1575/-
						<b>Total</b>	<b>1800/- (2775-975) Rs. 975/- already recovered)</b>
						<b>G. Total</b>	<b>3,400/-</b>

DDO may take necessary action to recover the overpayment of Rs.3,400/- made on a/c of DGHS Contribution as mentioned above and deposit the same in Government Account after due verification of facts and records, under intimation to audit. Other similar case may also be verified at your level and action be taken accordingly.

**PARA No.03:-Irregular payment of Metropolitan Allowance amounting to Rs.180/-.**  
(Reference Observation Memo No. 08 Dated 03.01.2022)

As per the recommendation of the 7 CPC on allowances vide OM No.F.No.29/1/2017-E.II(B) dated 11.07.2017 issued by Department of Expenditure, Ministry of Finance, GOI , payment of Metropolitan Allowance shall be discontinued from the salary of the month of July, 2017.

On test check of records, it has been observed that Sh. Som Dutt, ASI is being paid Metropolitan Allowance @ 180/- p.m. for the m/o July 2017, which is irregular. The detail is as under:-

Name & Designation	Period	No. of Months	Rate of FPA (p.m.)	Amount to be recovered (In Rs.)
Sh. Som Dutt, ASI	July 2017	01	180/-	180/-
			<b>Total</b>	<b>180/-</b>

DDO may take necessary action to recover an amount of Rs.180/- (Rs. One Hundred Eighty Only) from the above mentioned Official after due verification of facts and figures. Other similar cases may also be reviewed accordingly under intimation to audit.

**PARA No.04: Recovery of transport allowance amounting to Rs.16,848/-.**

(Reference Observation Memo No. 09 Dated 04.01.2022)

As per transport allowance rules, transport allowance is not admissible if an employee remains absent from duty for a full calendar month due to leave/training/tour etc. If the absence covers more than one month, Transport Allowance will not be admissible for calendar month(s) wholly covered by absence.

In reference to our Audit Memo No. 01, details of Officers/Officials remained on leave for more than one calendar month has been provided by the department. As per their details, the following Officers/Officials were on Leave for more than one calendar month but the department has paid the Transport Allowance of that month.

The details are as under:-

S.NO	Name of official	Period of absence.	Period for which TA paid	Amount of Recovery
1	Sh. Suresh Kumar, Driver	27.01.2021 To 18.06.2021	02/2021 To 05/2021	4212X4 =16,848/-
			<b>Total</b>	<b>Rs.16,848/-</b>

DDO may take necessary action to recover an amount of Rs.16,848/- (Rs. Sixteen Thousand Eight Hundred Forty Eight Only) from above mentioned Officers/ Official after due verification. Other similar cases may also be reviewed accordingly under intimation to Audit.

**PARA No.05: Overpayment of Pay & Allowances amounting to Rs.34,711/- due to remaining on Child Care Leave for more than 365 days.**

(Reference Observation Memo No. 10 Dated 04.01.2022)

As per provisions of Child Care Leave rules (Rule 43 and their notification dated 11.12.2018 applicable from 14.12.2018), Child Care Leave may be granted at 100% of the Leave Salary for the first 365 days and 80% of the leave salary for the next 365 days.

On the scrutiny of Service Book/Leave account in r/o **Mrs. Anjna Sharma, Steno Grade-II**, it has been noticed that 100% salary has been paid to her for the Child Care Leave period beyond 365 days. The details are as under:



Period of CCL beyond 365 days	Salary per month (Basic+DA)	100% salary for the CCL Period	80% salary for the CCL Period	Over payment
14.12.18 (01 day)	Rs.72100/- +6489/- =78589/-	Rs.2535/-	Rs.2028/-	Rs.507/-
04.02.19 To 28.02.19 (25 days)	Rs.72100/- +8652/- =80752/-	Rs.72100/-	Rs.57680/-	Rs.14420/-
01.03.19 To 28.03.19 (28 Days)	Rs.72100/- +8652/- =80752/-	Rs.72937/-	Rs.58350/-	Rs.14587/-
04.01.21 To 12.01.21 (09 days)	Rs.76500/- +13005/- =89505/-	Rs.25985/-	Rs.20788/-	Rs.5197/-
<b>Total</b>				<b>Rs.34,711/-</b>

DDO may take necessary action to recover an amount of Rs. 34,711/- (Rs. Thirty Four Thousand Seven Hundred Eleven Only) from the above mentioned official after due verification of facts and figures. Other similar cases may also be reviewed accordingly under intimation to audit.

**PARA No. 06: Non condemnation of unserviceable vehicles.**

(Reference Observation Memo No.14 Dated 31.01.2022)

During the Audit, Department has provided a list of unserviceable/condemned vehicles who have completed their useful life.

The details are as under:-

S.NO.	Vehicle Regd. No.	Make	Date Of Purchase
1	DL-6CJ-9958	AMBASSADOR	19.09.2011
2	DL-1CJ-5454	AMBASSADOR	29.10.2007
3	DL-10C-0011	AMBASSADOR	27.07.2010
4	DL-4CZ0021	GYPSY	19.01.2007
5	DL-1SN8233	HERO HONDA	-----
6	DL-1SN 8839	BULLET	-----

All these vehicles are very old and lying idle in complex since long. Necessary steps for their early condemnation and auction may be taken as these vehicles have outlived their useful life. The revenue received after their disposal may be deposited in Govt. Account under intimation to Audit.



**PARA No.07:Non Production of Record.**

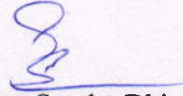
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**The following record was not provided by the department:**

1. A list of dead stock / item declared as obsolete / unserviceable condemned article.
2. Settlement of old outstanding Paras.
3. Tuition Fee Registers/ Budget Control Register/Property Register.
4. Rent/Electricity/Water/Telephone Register.
5. Spouse information of 28 employees.



Manju Rani Pal  
AAO  
Audit Party No 1



Shyam Sunder Dhingra  
IAO  
Audit Party No.01

**PART-II**  
**TEST AUDIT NOTES**

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

(Reference Observation Memo No. 01 Dated 28.12.2021)

During the test check of the PBRs maintained by the *D.C.P. Anti Corruption, Dte. Of Vigilance, Old Secretariat, Delhi*, for the Audit period 2015-16 to 2020-21, following irregularities have been noticed in the P.B.R.s:-

1. The mandatory page counting certificate has not been recorded and countersigned by the DDO in the PBR's on the first page
2. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR not found completely filled in the PBR's. Apart from name, other important details like pay (Basic + Grade Pay) / Pay Matrix Level, details of loan /advances/ refunds, installment Number, PAN Number, Details of Govt. Accommodation etc. were also not found completely filled.
3. Monthly entries of Pay and allowances entered in the PBRs have not been signed by DDO.
4. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc. Also information about the employees who have been transferred out of the unit have not been recorded in the PBR and if recorded, not signed by the Competent Authority. Copy of LPC is also required to be appended with the respective page in the PBR.
5. In most of the PBRs for the audit period, it was found that GAR-18 - Abstract of Pay bill are not maintained.
6. Several cutting/over-writing made in the PBR which is required to be attested by the DDO concerned, have not been attested by the DDO. Use of white fluid is not allowed in the PBR.
7. Some miscellaneous recoveries mentioned in the P.B.R, but the details of recoveries not mentioned in the P.B.R.
8. Total of all column of Pay & Allowances not recorded in the P.B.R. for the purpose of Tax Calculation.

Needful may be done and compliance be shown to audit.

**TAN No.02: Discrepancies in maintenance of Service Books.**

(Reference Observation Memo No. 11 Dated 04.01.2022)

Supplementary Rules 196, 197, 199 and 202, provides the procedure to be followed, while maintaining the service record of a Government servant.



On the test check of the service books provided by the department, the following discrepancies were noticed:-

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1. As per SR 202, the Service Book is required to be shown to the official every year and his/her signature obtained in token of his perusal. But the same was not found in most of the cases.
2. The particulars of each government servant at the first page of service book should be re-attested after every five years with dated signature by the HOO. But the same was not complied with.
3. Verification and communication of qualifying service after 25 years (now after 18 years.) of service or 5 years before retirement - As per Rule 32 of CCS (Pension) Rules, on completion of 25 years (now after 18 years) or 5 years before the date of retirement, whichever is earlier, verification of services of the Government servant concerned should be completed and a certificate of verification issued to him in the prescribed form (Form 24). The Certificate will contain the period of qualifying service determined up to that period. But it has been observed that in most of the cases, the above instructions have not been followed by the department.
4. Date of birth of the following official has not written in words in the service book.  
(a) Rajesh Kumar Shukla, Head Clerk  
(b) Krishna Kumar, Steno Grade-III
5. Entry of Aadhar number has not been made in the service book of many officers/officials as per the instructions circulated by the Pr. Secretary (Finance) Finance department, Govt. of N.C.T. of Delhi.
6. Photograph has not been attested on the 1st page of service book of Sh. Sanjay Singh, Junior Asstt. , Sh. Pankaj Kumar Tiwari, Gr-IV(LDC) and Sharda Devi, Steno Gr-II.
7. Leave Account has not been updated in respect of Sh. Sanjay Singh, JA and Sh. Anurag Kumar Pandey, ASO.
8. Entry of Joining and Taken on strength has not been made in the service book of Sh Pankaj Kumar Tiwari, Gr-IV/LDC.

Needful may be done and compliance be shown to audit.

**TAN No.03: Log Book.**

(Reference Observation Memo No. 13 Dated 31.01.2022)

During the audit, following Log Books of Vehicles have been produced to audit:-

S.No.	Vehicle No.	Period
1	DL6CJ-9645	2015-16 to 2020-21
2	DL6CJ-8290	2015-16 to 2020-21
3	DL6CJ-8291	2015-16 to 2020-21
4.	DL13C0023	2015-16 to 2020-21

After scrutiny of Log Book, following short comings have been noticed:-

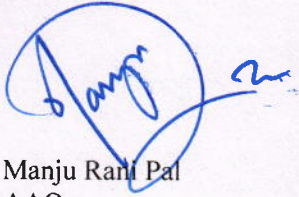
- 1 No page numbering has been done in the Log Book.
- 2 No page counting certificate has been recorded under proper attestation in the Log Book.
- 3 Entries in Petrol account not attested by competent authority.
4. Signature of driver not recorded in Log Book.



5. Kilometer covered has not been mentioned in Log Book.
6. Initials of Officer In-charge of vehicle have not been obtained in Log Book.
7. Detail of place visited has not been mentioned, in few cases in Log Book.
8. Average of vehicle has not been calculated at the end of each month.

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Needful may be done and compliance be shown to audit.



Manju Ranil Pal  
AAO  
Audit Party No 1



Shyam Sunder Dhingra  
IAO  
Audit Party No.01