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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

Part-1

Sub: - Internal Audit report of the **Deputy Conservator of Forest (South), Tughlakabad, New Delhi** for the Period 01/04/2019 to 31/03/2022.

INTRODUCTION

The accounts of the **Deputy Conservator of Forest (South), Tughlakabad, New Delhi** for the Period 01/04/2019 to 31/03/2022 were conducted by field Audit Party No.XXXI comprising Mr. Rajesh Kumar, Accounts Officer/IAO and Ms. Tanya Mudila, DEO. The audit was conducted during 10 working days w.e.f. 27/04/2022 to 11/05/2022.

AIM and Objectives:-

The aim of our Division is to protect the forests and Wildlife in South Delhi. To take good care of Forest Land and stop encroachment. Expand Natural Environment and provide saplings, Plants and trees to the public and Govt. Institutes. Permit tree cutting, pruning to the Public/ Govt. Instituters whenever necessary.

HEAD of DEPARTMENT/ Head of Office, DDOs and Cashier

Head of Department (HOD)


S.No.	Name & Designation	From to
1.	Sh. Ishwar Singh, IFS	01.04.2019 to 31.03.2022

HOO/ DDO

S.No.	Name & Designation	From to
1.	Sh. S.K. Muan Guite, IFS	01.04.2019 to 19.12.2019
2.	Sh. Saurabh Sharma, IFS	20.12.2019 to 30.06.2020
3.	Sh. Amit Anand, IFS	01.07.2020 to 10.01.2022
4.	Sh. Mandeep Mittal, IFS	11.01.2022 to 31.03.2022

Cashier

S.No.	Name & Designation	From to
1.	Sh. Amarjit Kumar, Sr. Assistant	01.04.2019 to 31.03.2022



sbl/c

Budget Allocation and Expenditure:-

Financial Year	Revenue			Capital		
	Budget Allotted	Expenditure	Balance	Budget Allotted	Expenditure	Balance
2019-2020	171850000	160345179	11504821	370000000	101417320	268582680
2020-2021	172376000	16628750	5947250	280000000	201482507	78517493
2021-2022	199483000	193982635	5500365	649300000	509264776	140035224

Statutory Audit:

Statutory audit of **Deputy Conservator of Forest (South), Tughlakabad, New Delhi** has been conducted by AG (Audit), Delhi till 31/03/2020.

Vacancy Position as on 31.03.2022

Group	Sanction	Filled	Vacant	Remarks
A	02	01	01	-
B	01	00	01	-
C	184	90	94	-
TOTAL	187	91	96	-

Maintenance of Records:-

The maintenance of records of the **Deputy Conservator of Forest (South), Tughlakabad, New Delhi** for the period 01/04/2019 to 31/03/2022 was found satisfactory subject to observations made in Current Audit Report and in Test Audit Note.


(RAJESH KUMAR)
I. A.O. – XXXI

ss/c

Part -II

Current Audit Report

(01/04/2019 to 31/03/2022)

During the course of current audit, 14 audit memos (including 06 record memo) highlighting various irregularities & recoveries to the tune of **Rs.52,362/-** were issued. On the basis of compliance shown by the department, 01 audit memos with recovery of Rs. 14,148/- Partially settled and 01 Fully Settled on the spot. Remaining 13 audit memo (including 06 Record memos) have been converted into 03 Para 05 TANs in the current audit report.

Details of Current Recovery :

S.No.	Memo/Para No.	Details of Recoveries [Amount in Rs.]		
		Recovery	Recovered on Spot	Balance
1.	07/Para-01	Rs.52,362/-	Rs.14,148/-	Rs.38,214/-
Total Amount to be recovered		Rs.52,362/-	Rs.14,148/-	Rs.38,214/-

The internal audit report has been prepared on the basis of information furnished and made available by the In-charge of the **Deputy Conservator of Forest (South), Tughlakabad, New Delhi**. The Dte.of audit, GNCT of Delhi disclaims any responsibility for any misinformation and / of non-information on the part of auditee.


(RAJESH KUMAR)
I. A.O. – XXXI

Para No. 01

PART - I
Previous Audit
8007-08

Ref. Memo No. 3, Dated 4-7-08

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SY/c

SUB: RECOVERY OUTSTANDING AMOUNTING TO RS.4,37,07,501 DUE TO SHORTFALL IN COMPENSATORY PLANTATION BY PERMIT HOLDERS

As per rules and provisions contained in the Delhi Preservation of Trees Act, 1994 every permit holders who has been granted permission to cut/fell tree, shall under section 9 or as direction given under section start preparatory work within 30 days of the date of receipt of the order or direction in the ensuing or following rainy season or within such extended time as the Tree Officer may allow and shall provide adequate and effective protection to the trees from any damage that exist or are planted in the land or the area.

In case of default by such persons the Tree Officer may cause trees to be planted and may recover the cost of plantation from such person in the prescribed manner. From the details of compensatory plantation made available to audit recovery amounting to Rs. 4,37,07,501 is due from permit holders as detailed below :-

Year	Permission granted for fell/cut trees	Compensatory plantation to be done	Compensatory plantation actually done	Security deposited by permit holders	Recovery outstanding
2002-03	3876	68760	3785	942054	21791696
2003-04	1856	18560	2220	380800	10240200
2004-05	930	9300	220	290215	5611785
2005-06	970	9700	Nil	241180	6063820
				TOTAL	43707501

It has further been observed that there is acute shortfall of plantation in terms of compensatory plantation and no attention upon it is paid so far since 2002-03. Recovery prior to 2002-03 may also be worked out by the department under intimation to audit.

रुपयुक्त मंत्र
Good Earth
Cow Dung

Rs. 303400/-
Rs. 103655/-

49 46
S3/c

Ref. Memo No. 16, Dated 8-7-08

Para No. 02

SUB: DELAY IN ACHIEVEMENT OF TARGETS OF ECO TASK FORCE (ETF)

Main file of ETF was not provided to audit, however, scrutiny of part file revealed that the project of afforestation of Bhatti mines is being looked after by ETF and the expenditure of said project is being met from the head of account. "Dev. of WLS (Plan Capital)". The target of ETF for 2007-08 was to plant 2 lacs saplings and to achieve this a sum of Rs. 220 lacs was allocated to South division, out of this an expenditure to the tune of Rs. 2,19,75,772/- was incurred. The requirements of ETF i.e. saplings, store and manpower had to be supplied by south division. Though ETF had given its requisition for manpower, store and saplings on 2-3-07, 9-4-07 and 4-5-07 respectively i.e. well in time before onset of monsoon but nothing was supplied to them till end of July, 07 and in spite of repeated request made by ETF and clear cut instructions issued by higher authorities to provide sapling, store and manpower to ETF, their requirements were not fulfilled by the division in time which is clearly evident from the pending point report wef. Aug., 07 to March, 08 and till 30-3-08 only 135000 saplings were provided to them which they had planted. Though 100% expenditure was incurred achievement of this project was 67% due to lack of cooperation by south division. Had the department Provided/fulfilled the requirements in time more plantation could be done and ETF could give result beyond targets. Reasons for restricting the ETF to achieve their defined target may be clarified to audit.

Further, it has also been noticed that no record of survival rate of the plantation done by ETF has been maintained by South division till date, the facts may be reviewed by higher authorities

Ref. Memo No. 15, Dated 8-7-08

Para No. 03

SUB: UNJUSTIFIED EXPENDITURE ON NURSERIES

Scrutiny of records revealed that the main objective of nurseries is to produce saplings and during 2006-07 an expenditure amounting to Rs. 70,66,690/- (approx) as detailed below was incurred in nurseries for raising saplings for free distribution and plantation in 2007-08 as detailed below :

Polythene bags
Good Earth
Cow Dung

Rs. 339026/-
Rs. 303400/-
Rs. 103655/-

Nesm Cake	Rs. 40000/-
Bone Meal	Rs. 40000/-
Water	Rs. 192609/-
Labour(56No. @ Approx Rs.9000/-PM)	Rs.6048000/-
TOTAL	RS. 7066690/-

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52/c

Scrutiny of record revealed that during audit period 1,99,972 no. of saplings were produced i.e. cost of one sapling comes to Rs. 35/- .On the other hand the department had procured 2,21,470 no of saplings by incurring an expenditure amounting to Rs.35,91,432/- i.e. @ Rs.16/- per sapling. The facts may be reviewed by higher authorities and efforts may be initiated to make the nurseries more productive

Para No. 04

Ref. Memo No. 1, Dated 11-6-08

SUB: NON MAINTENANCE OF RECORD OF SURVIVAL OF PLANTS

Scrutiny of records revealed that the target for free distribution and plantation of saplings in r/o south division was 1,72,000/- which was achieved (as per information given by DCF(S))but neither any record is being maintained by the division to check their survival rate nor any strategy is being adopted to increase the survival rate .The fact may be reviewed by higher authorities.

Para No. 05

Ref. Memo No. 14, Dated 7-7-08

SUB: NON UTILIZATION OF PLAN BUDGET UNDER CSS DURING 2007-08

Scrutiny of budget file revealed that during 2007-08 following budget was sanctioned under centrally sponsored schemes but the same is either not at all utilized or meager amount has been utilized as per details given below :

MH	Head of Acctt./Scheme	Budget Allotted	Expenditure incurred	Savings
2406	F.2(2)(1)(4) Prov. For shelter house for Looking after animals	7,00,000/-	Nil	100%
2406	F.2(2)(1)(5) Dev. Of National Parks and Sanctuaries	20,000,00/-	4,77,150/-	76%

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(94)
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Sanction letter of both schemes having terms and conditions were not provided to audit. But it was informed by DCF(S) that scheme No. 1 was for creation of monkey shelter for keeping them in transit before they are released in forest areas in neighboring states, but could not be implemented due to denial of states for rehabilitating the monkeys in their states. As relocation of monkey is being done by south division in Asola Bhatti Wildlife-Sanctuary no efforts were initiated by the division to get necessary changes in the scheme and utilize the fund accordingly.

As informed by DCF(S) in Scheme No. 2 funds were allocated for purchase of Maruti Gypsy and setting of GIS lab. The lab could not be set up till date for want of required data from Land & Building Department but the division has purchased Maruti Gypsy amounting to Rs. 4,70,150/-. Reasons for purchase of said vehicle prior to setting of Lab may be clarified. Further, neither the said vehicle was entered in Non Consumable Stock Register nor log book was provided to audit to verify its whereabouts.

Para No. 06

Ref. Memo No. 12, Dated 7-7-08

SUB: IMPLEMENTATION OF PLAN SCHEME

Scrutiny of records revealed that in following plan schemes consolidated budget provision and expenditure incurred was as under:

Name of Scheme	Budget allocated	Expenditure incurred
Dev. Of forest including consolidation	62,25,000/-	62,09,866/-
Dev of WLS	40,45,000/-	40,35,565/-
Creation and maintenance of Urban forestry	3,30,000/-	3,29,922/-

The division had to achieve certain objectives/targets through these schemes but it has been observed that though the entire budget has been exhausted but the following objectives remain untouched.

- | | |
|--------------|---|
| Scheme No. 1 | Modernisation of forest nursery |
| Scheme No. 2 | Organization of Seminars/workshop |
| | Establishment of rescue centre |
| | Strengthening of wild life control crime cell |
| Scheme No. 3 | Construction of wild life godown |
| | involvement of RWA, kitchen garden association |
| | Bonsai and women association in greening activities |
| | Creation and maintenance and protection of road divider and Roundabouts |

In his reply, DCF(S) has stated that the reason for shortfall is that these targets were never communicated to him. This may be reviewed by higher authorities.

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Para No. 07

Ref. Memo No. 11, Dated 7-7-08

Sub: Examination/evaluation of the tenders received for purchase of work/stores

The department of Forest and Wildlife had issued a general order bearing no. F.4(187)/CF/HQ/04-05/PF/1949-1960 dt. 6-7-07 on the subject for all DCFs in order to ensure timely procurement of goods/stores and of works as per specification made in the tender documents and clause 2 & 3 of said order were as below:

The purchase committee shall:

- 1 Verify and ensure that the items supplied are as per terms and conditions of tender. The committee shall submit its report to this effect for the purpose of releasing the payment
- 2 Verify the work by itself or through subcommittee and shall/submit the request of the sub committee duly countersigned by all the members for release of payment

But the scrutiny of the purchase records revealed that neither the above clauses of aforesaid order were followed at all nor the agreement with any of the selected parties has been framed in interest of department, which is irregular.

Para No. 08

Ref. Memo No. 10, Dated 4-7-08

SUB: PURCHASE OF TOOLS AND IMPLEMENTS WITHOUT REQUISITION

Scrutiny of file revealed that department had purchased tools and implements amounting to Rs. 3,80,494/- out of which tools amounting to Rs. 76,365/- were for ETF for use in forestry plantation. Though ETF had placed its requisition but no requisition of division/ranges was available in file. Even tools were purchased without verifying stock register/ position of ranges. Neither the said purchases were entered in Master Stock Register maintained in division nor the stock registers maintained in ranges were provided to audit to check the genuineness of purchases and authenticate their further utilization by them. As per rules all purchases should first be entered in Master Stock Register. Stock position of tools may be verified under intimation to audit and condemnation of unserviceable tools and implements may be got done as per rules. Circumstances under which tools were purchased without requisition and without knowing actual position of stock may be clarified to audit.

Para No. 09

Ref. Memo No. 9, Dated 4-7-08

SUB: UNDUE FAVOUR TO SUPPLIERS FOR PURCHASE OF SEEDS

Scrutiny of file revealed that the division had procured 5020 kg treated seeds of various forestry tree species amounting to Rs. 5,78,810/- from 4 suppliers (as per their lowest tender rates) for sowing in Asola Bhatti WLS and raising in nurseries and a part of it was also supplied to ECO Task Force. Details of supply order and material received is as under

Name of the firm	Supply order made on 19-7-07 (amount)	Seed received as per bills in file
M/s D V Nursery & Agt farms	3,00,860/-	2,14,310/-
M/s Supreme Seeds & Pesticides	1,58,050/-	NIL
M/s Apex Agro	91,900/-	84,900/-
M/s Vishal & Co.	28,000/-	NIL
Total	5,78,810/-	2,99,210/-

Though clause 13 of NIT envisages that "Successful tenderer will be required to sign an agreement with the DCF(S) outlining the terms of contract for proper supply of material" the same has not been signed violating the condition of NIT. Moreover, it has been observed that in NIT no such clause was incorporated which could defend the interest of deptt.

Further, a letter placed in the file revealed that 598 kg seeds supplied to ETF were of poor quality which didn't germinate but no action was taken against the supplier of defective seeds.

As per supply order dated 19-7-07 seeds had to be supplied within one month but scrutiny of file revealed that seeds amounting to Rs. 2,79,600/- have not been received till date. Action taken against the defaulters may also be intimated to audit as this would have definitely affected the targets and department had to purchase the saplings from open market.

Para No. 10

Ref. Memo No. 8, Dated 4-7-08

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SUB: UNJUSTIFIED EXPENDITURE ON DIGGING OF 45000 PITS IN SOUTHER RIDGE/ASOLA BHATTI, WLS

Scrutiny of file referred above revealed that during audit period it was proposed to plant saplings in Southern Ridge Area and Asola Bhatti WLS. For this purpose it was decided to dig 45000 pits of 90cmx90cmx90cm on contract basis taking the plea that division is short of infrastructure. Accordingly, open tenders were called for, M/s Indraj Singh had quoted lowest rates @ Rs. 37/ per pit and on 25-6-07 proposal was moved on for taking A/A and E/S amounting to Rs. 16,65,000/- . After it was felt by higher authorities that rates are on higher side (as compared to west division) , specification of work was changed by division and on 17-8-07(after two months of monsoon) the work was awarded to same contractor at the same rate of Rs. 19/- per pit of 45cmx45cmx45cm size and an expenditure to the tune of Rs. 8,55,000/- was incurred. It was observed by audit that in West Division the contractor had quoted rate of Rs. 19/- per pit for 90cmx90cmx90cm size but while placing order south division had compromised with specification and reduced the pit size to get same rate which needs clarification.

Further, if size of 45cmx45cmx45cm could solve the purpose, the reason for floating the tender for 90cmx90cmx90cm may be clarified as audit is of the view that tender for smaller size would have fetched more competitive rates .Moreover, no MB was maintained to verify the work done by the contractor.

Clause 15 of NIT envisages that "successful tenderer will required to sign an agreement with DCF(S) outlining terms of contract" but no copy of agreement was provided to audit.

SUB: VIOLATION OF AGREEMENT BY BOMBAY NATURAL HISTORY SOCIETY

Scrutiny of part file of BNHS revealed that vide letter No. F.11(44)/PA/CF/04/1343 dated 9-6-04 the department had approved for setting up of a Conservation Education Centre (CEC) by BNHS at Asola Bhatti Wildlife Sanctuary to function from office complex of DCF(S). For this an amount of 38.42 lacs in the form of grant-in-aid was approved for a period of 3 years. The purpose of CCS was to sensitize people towards conservation of nature. Subsequently an agreement dated 18-6-04 was entered into with BNHS but scrutiny of file revealed their certain clauses of this agreement have been overlooked:-

1 Clause 11 of agreement envisages that "revenue generated in the form of training fee/entry ticket or any other revenue thereof and collected during project period shall be shared equally by Govt. of Delhi and BNHS in the ratio 50:50. The share of Govt. of Delhi to be deposited in receipt head of A/C 0406 Forestry and Wildlife on monthly basis" but it has been observed that BNHS is giving share to Delhi Govt. very late i.e. once or twice in a year and no revenue till date has been received for the audit period 2007-08. Moreover, there is no proper such record maintained by this division to verify the correctness of amount.

2 Clause 13 envisage that a/c of GIA released by Govt. of Delhi shall have to be maintained properly as per audit requirement and shall be open to inspection by Govt. of Delhi. But no such inspection has ever been conducted since 2004. Moreover, during current audit too A/c were not made available to audit and it was verbally told that accounts are with Mumbai HQ.

3 On perusal of noting portion of part file revealed that upto 31-3-07 revenue amounting to Rs. 2,02,005/- was generated by BNHS but only 83,475/- were remitted as govt. share (which is not 50%). The same may be clarified

4 though extension has been granted for one year upto July, 08 but no efforts have been made to generate more revenue by increasing no. of visitors as is clearly evident from the facts given below

Period	No. of visitors
CY 2005	8000
CY2006	5445
Cy2007 upto 3/07	1716

Decrease in no. of visitors clearly indicates that no wide publicity has been done to increase the revenue, and if, the same had given due publicity then, keeping in view total no. of schools aided/govt./public in Delhi, the revenue could be much higher.

Ref. Memo No. 19, Dated 17-6-08

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Para No. 12

SUB:

SUPPLY OF WATER TANKERS

Scrutiny of file for supply of water tankers during 2007-08 revealed that during said period work was awarded to M/s Kumar Water Supply Co. on 12-10-07 and file reflects that there was no water supply during peak summer months of April, May, June, 07. which would have definitely affected the survival rate of plants.

Further, it was observed that work was awarded to the said supplier after doing negotiation in which he had agreed to reduce rates by 1500/- per tanker with the condition that he will supply water for full month except national holidays. i.e. he had reduced his rates for getting work order for more tankers. But it has been noticed that division had floated two separate tenders for supply of water to ETF and South division. Audit is of the view that if the tenders would have been floated after consolidating the requirement of ETF & South Division more competitive rates could be availed.

Ref. Memo No. 1, Dated 11-6-08

Para No. 13

SUB:

PENDING BILLS

Scrutiny of records revealed that in south division bills amounting to Rs. 1,57,016/- were pending during 2006-07 which were cleared during 2007-08 and bills amounting to Rs.19,41,200/- for 2007-08 are still pending. The reason for delay is for want of funds which reflects that the budget was not correctly prepared and presented at the time of submission of revised estimates.

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S.No.	Particular of Items	File No.	Amount (In Rs.)	Submitted to Hq	Returned
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Bill received in 06-07 and paid during 07-08.

1	Procurement of GPS & Compass. M/S Amtrak Infotech Pvt. Ltd.	F.59/DCF(S)/Store/06-07/	82788	3/7/2007	13/07/07
2	Hiring services of monkey care expert during march,07. (M/S R.D. Enterprises).	F.68/DCF(S)/Store/05-06/	24492	9/1/2008	12/2/2008
3	Procurement of Food items for monkeys during March, 07. (M/S Raghunath)	F.88/DCF(S)/Store/06-07	49736	9/7/2007	23/11/07

Bill received in 07-08 and paid during 08-09 as on date.

1	Procurement of Cowdung manure 200m3 (M/S Apex Agro)	F.7(1)/DCF(S)/Store/07-08/	29600	3/4/2008	30/4/08
2	Procurement of food items for Cheetal, Bblucks & Ducks during Oct.07 to March,08 (M/S Raghunath)	F.84/DCF(S)/Store/06-07/	215850	4/4/2008	24/4/08
3	POL from I&F Deptt., GOD, (Ex. Er., FMD, GNCTD)	F.23/DCF(S)/Store/07-08/	156310	3/4/2008	19/08/08
4	Procurement of Platform balance (M/S Apex Agro)	F.49/DCF(S)/Store/07-08/	7425	4/4/2008	24/4/08
5	For work of Tent arrangement (M/S Paul Tents)	F.35/DCF(S)/Store/07-08/	44187	4/4/2008	2/5/2008
6	Procurement of 03 Tyres for Temo 709 (under submission in Hq) M/S Kendriya Bhandar)	F.54/DCF(S)/Store/98/	16832	in Hq.	
7	Electricity bill of BSES for ETF (M/S BSES)	F.35/DCF(S)/Store/06-07/	28748	2/4/2008	11/4/2008
8	Procurement of food items for monkeys during 06-07 from M/S Raghunath & M/S Kendriya Bhandar.	F.88/DCF(S)/Store/06-07/	1010567	3/4/2008	17/4/08
9	Supply of water for Duck lake at Hauzrani (M/S Kumar Water supply Co.)	F.29/DCF(S)/Store/07-08/	38653	3/4/2008	24/4/08
10	Procurement of food items from APMC through M/S Bhejan Singh & Co. during March,08.	F.13/DCF(S)/Store/07-08/	393230	2/5/2008	15/5/08

The payment was made in the following financial year due to non availability of funds during the financial year.

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39 us/c

TAN No. d

Ref. Memo No. 5, Dated 4-7-08

31 37 44/c

SUB: LOG BOOKS

On going through vehicle record of O/o DCF(S) for audit period following discrepancies were noticed:

- 1 No average certificate was prepared at the end of month
- 2 No history sheet was maintained to verify the total expenditure incurred on repair/maintenance of vehicle in audit period
- 3 In Col No. 9 purpose was not given in detail only "official" was mentioned that is irregular
- 4 Petrol consumption exceeds the prescribed limit of 200 Lit/month in following cases in r/o DL-3C-AJ-9773 which is irregular

S.No	Month	Consumption of petrol
1	May,07	235
2	July,07	278
3	March,08	213

5 In log book of DL-3C-AJ-9773 following irregularities were noticed

S.No.	Date	Reading	Particulars
1	4-7-07	11506-11630	No record of meter reading 11631-11685 i.e. 56km
2	1-3-08	30146-30295	Total km are 149 not 119

Needful be done and compliance shown to audit.

TAN No. 2

Ref. Memo No. 2, Dated 1-7-08

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30 9 86

SUB: CASH BOOK

The scrutiny of the cash book reveals the following irregularities:

- 1 The detail of undisbursed amount has not been prepared at the end of month. It is neither found during the audit period nor it has been seen since 2004 onwards
- 2 The certificate of physical verification to be recorded at the end of every month has also not been recorded since 2006-07
- 3 It has been noticed that cash received (Govt. treasury) vide TR-5 has been kept in chest more than a week time which should be deposited to the bank on the next working day some instances are given here under

Cash amounting to Rs. 1000/- received vide TR-5 No. 29-33 on 4-4-07 was deposited on 10-4-07

Cash received on 29-3-07 vide TR-5 No. 22-28 also was deposited on 10-4-07

Cash received on 3-12-07 & 4-12-07 vide TR-5 No. 5-30 amounting to Rs. 2700/- was deposited on 11-2-07

- 4 Totals of cash book has never been checked by the official other than the writer of cash book which has resulted in following errors :

Cash book page No. 177 dt. 9-4-07 There is a difference of Rs. 1556/- on payment side in Col. Cheque resulting the difference in totals

Cash book page no. 74 dt. 29-2-08 There is a difference of Rs. 1000/- on payment side.

The difference noticed above also effects the net balances

- 5 Due to non preparation of details of undisbursed amount the details of expenditure of imprest could not be detected no the quantum of the imprest is known to the audit.

The discrepancies/irregularities may be rectified and shown to audit.

PART II

INTERNAL AUDIT REPORT ON THE ACCOUNTS OF
DY. CONSERVATOR OF FOREST [SOUTH DIVISION]
FOR THE PERIOD - 2008-09

CURRENT AUDIT REPORT

PC-11 No. 14

Para 14

[Ref. Memo no. 13]

Subject: Implementation of Delhi Tree Preservation Act

It has been seen as per the soft copy of the status of compensatory plantation provided for the period 2000 to 2008, as against the requirement for raising 1,57,501 tree saplings, only 22,669 tree saplings have been planted and the security deposit collected is Rs. 43.40 lakhs.

During the test check of some of the files pertaining to tree felling and compensatory plantation, the following shortcomings have been observed; reasons for the same may be intimated to audit.

- As per the provisions of the Act, the compensatory plantation should be in the area from which the tree is felled or disposed. But as per the permission orders issued from the division, no directions regarding the area of plantation have been mentioned. In the absence of any direction, the basis of analyzing the duplicacy of plantation / approval by other Govt. agencies may be intimated to audit.
- As per the permission order, the division has charged Rs.50/- as security deposit per tree. In this regard, the department has not furnished any orders /notification of the competent authority.
- As per the provisions of the Act, in the event of default of compensatory plantation the tree officer may plant the trees and recover the cost of plantation from the defaulter as prescribed. The clause has not been communicated at the time of issue of permission order. But vide notices issued during 2008-09 the same clause has been communicated.
- As per the provisions the division has to recover the cost of plantation made on behalf of the defaulter. The basis of calculating the cost of plantation as the cost of plantation could have varied from the period 2000 to 2008 and the method adopted for recovery may be intimated to audit.

(27) (6) 84 u/c

- As per the following files, after compensatory plantation the division has released the security deposit, but audit has noticed the irregularities in verification of compensatory plantation and subsequent release of security deposit. Reasons for the same may be intimated to audit.

[i] In the case of Ex. Engineer, DMRC, the DMRC-vide letter dated 15-8-09 has intimated that as compensatory plantation 10 no. of silver oak saplings were planted. But the division vide verification dated 28-8-09 has verified the species of calendra saplings.

[ii] As per the permission order the, DJB will intimate after compliance of the compensatory plantation for verification of the division, but in the case of Delhi Jal Board [SW III], without any intimation on the part of the DJB, the division on its own visited and verified the saplings without any communication regarding the area of compensatory plantation.

- The division has not maintained any security deposit register. Other than the above the division also deducts the security deposit from the bills of contractors. In the absence of the Security Deposit register the division may intimate the method of monitoring of the balance of security deposit may be intimated to audit.

Para 2 (15)

[Memo No.6]

Subject: Income Tax

✓ 2.1 Less deduction of IT : In respect of Sh. Prabhat Tyagi, DCF, the amount of Tuition fee reimbursement of Rs.15,360/- has not been included in the Gross income while calculating the Income Tax. Hence, the income tax of Rs.3072/-+92 Cess [Total 3164/-] may be recovered after due verification and further proof of saving of PPF for Rs.70,000/- may be obtained, under intimation to audit.

2.2 No deduction of IT: As per the provisions of the Income Tax Act, DDO is responsible for tax deduction at source from the salary of the employees under his establishment. But it has been observed that Income tax has neither been calculated nor recovered or obtained savings in respect of Drivers, Forest Guards and other staff. Necessary calculations may be made at the earliest after due verification of record and under intimation to audit.

Para 3

16

[Ref Memo No.4 & 9]

5
26 33
40/c

Subject: Irregularities in Pay Fixation

2.1 Wrong rounding off to next Rs.10/-: During the test check of the pay fixation cases as per the provisions of the Sixth Pay Commission, it has been observed that in the following cases, while allowing the increment the rounding of palsa to next Rs.10/- has been taken wrongly.

- [i] Sh. Ram Chander Manjhi, Forest Guard
- [ii] Sh. Mohinder K. Sharma, Forest Guard
- [iii] Sh. Kundan Lal, LDC
- [iv] Sh. Prithvi Singh, LDC
- [v] Sh. Banwari Lal, Labour
- [vi] Sh. Data Ram, Labour
- [vii] Sh. Dhanpla, Labour
- [viii] Sh. Kamal Kishore, Labour

The above case and all other similar cases may be corrected after due verification of record and necessary recovery may be effected under intimation to the audit.

2.2 Wrong pay fixation on grant of ACP: Sh. Bane Ram, Labour has been granted ACP wef 1-3-06 but the orders of ACP and pay fixation have not been detailed in the Service record. Further it has been observed as per the entry in the service book that the pay fixation as per the provisions of sixth pay commission and pay fixation after grant of ACP, is incorrect as the benefit of ACP has been granted wef 1-3-06 with DNI on 1-7-06. The pay fixation case in respect of the official and similar ACP cases may be rechecked and necessary recovery may be effected under intimation to audit.

Para 4

17

[Memo No.10 & 19]

Subject: Contingent Vouchers

4.1 Payment of Surcharge on Electricity Bill: The division has paid a surcharge of Rs.610/- on electricity bill vide contingent bill no.18 dated 11-4-08. In this regard non payment of bill before the due date may be intimated, further ex-post facto approval of the competent authority may be obtained after verifying all other similar cases under intimation to audit.

(4)
25 32
39/c

4.2 Codal formalities not completed for Purchase of Water Coolers: During the test check of the contingent vouchers, it has been observed that vide CB No.55 dated 30-3-09, the division had purchased three water coolers from Blue Star amounting to Rs.65,738/- but the codal provisions as per the GFR have not been followed. Henceforth, the provisions of the GFR may be observed before making any purchases.

Para 5 (18)

[Memo no. 15]

Subject: Advance Payments without following GFR

During the test check of the above record for the audit period, the following short comings have been observed:

1. The AMC of photocopier machine has been awarded to M/s HCL Info systems @ Rs.31,988/- for three years wef 7-4-09 to 6-4-09 and the division has made the advance payment for three years vide cheque dated 25-3-09 without entering into any agreement or obtaining any bank guarantee / security. Further as per Rule 159 of GFR for the maintenance contract, the amount should not exceed the amount payable for six months under the contract. Reasons for these lapses may be intimated to audit.

2. Further, the following advance payments have been paid:

Bill No./Date	Amount	Payment made to
AD/528/27-3-09	Rs.5,000/-	Recharge of Electricity prepaid meter
AD/539/30-3-09	Rs.7,50,000/-	Carrying out survey to Mapage India Ltd

In this regard the status of the adjustment of the above bills may be intimated to audit along with the system of monitoring of adjustment of advance bills as the division has not maintained any advance register.

Para 6 (19)

[Memo No.12]

Subject: Log Book

During the test check of the Log book of DL3CAJ 9733 it has been observed that during the months of April to June 2008 and Sept.08 the consumption of petrol has exceed the limited 200 liters and for the month of June 08, it has exceeded by 388 liters but the approval of competent authority has not been sought. Further the average monthly consumption of the petrol has not been worked out and the counter file of POL receipt register has not been completed.

31 38/c

Para No. 20

Para 2

PART - II
(Current Audit Report)

2009-16

PARA -1

Ref. Audit Memo. No.11

Dated: 12/01/2017

Sub: Short deduction of Income Tax of Rs. 40,206/- during 2014-15 & 2015-16

During the test check of the documents submitted by the Department, the following discrepancies/irregularities were noticed:-

- 1) Sh. Dharam Singh, DRO- Total of Gross Income taken by the department incorrect, hence income tax calculated is incorrect. As per detail given below:-

2014-15	As per Form - 16	Correct Calculation
	Rs.	Rs.
Gross income	861190	930412
Less Transport Allowance	9600	9600
Total	851590	920812
Less:- GPF + UTCGEIS+LIC	140360	140360
Total	711230	780452
Less:- DGHS Subscription	1500	1500
Taxable income	709730	778952
Income Tax deducted/calculated	50737	80790
Add:- 3% Edu. Cess	1522	2424
Total	52259	83214
Income Tax deducted		52259
Short recovery		30955

Settled
for mail
12-13

- 2) Sh. Bhagmal S/o Sh/ Hari Singh, Labour- MACP arrear of Rs. 6256/- has not been taken for income tax calculation.

2014-15	As per Form - 16	Correct Calculation
	Rs.	Rs.
Gross income(360256+6256)	360256	366512
Less Transport Allowance	9600	9600
Total	350656	356912
Less:- GPF + UTCGEIS+LIC	60360	60360
Total	290296	296552
Less:- DGHS Subscription	1500	1500
Taxable income	288800	295052
Income Tax	3800	4505
Less:- Deduction u/s 87A	2000	2000
Income Tax deducted/calculated	1880	2505
Add:- 3% Edu. Cess	56	75
Total	1936	2580
Income Tax deducted		1936
Short recovery		644

Settled
for mail
12-13

[Signature]

32/c
20

3) Sh. Bhim Singh, Labour- MACP arrear of Rs. 6256/- has not been taken for Income tax calculation.

2014-15	As per Form - 16	Correct Calculation
	Rs.	Rs.
Gross income(360256+6256)	360256	366512
Less Transport Allowance	9600	9600
Total	350656	356912
Less:- GPF + UTCGEIS+LIC	60360	60360
Total	290296	296552
Less:- DGHS Subscription	1500	1500
Taxable income	288800	295052
Income Tax	3800	4505
Less:- Deduction u/s 87A	2000	2000
Income Tax deducted/calculated	1880	2505
Add:- 3% Edu. Cess	56	75
Total	1936	2580
Income Tax deducted		1936
Short recovery		644

Seppad
Fujruddin
Apr-13

4) Sh. Fajruddin, Labour- MACP arrear of Rs. 6256/- has not been taken for Income tax calculation.

2014-15	As per Form - 16	Correct Calculation
	Rs.	Rs.
Gross income(360256+6256)	360256	366512
Less Transport Allowance	9600	9600
Total	350656	356912
Less:- GPF + UTCGEIS+LIC	78360	78360
Total	272296	278552
Less:- DGHS Subscription	1500	1500
Taxable income	270796	277052
Income Tax	2080	2705
Less:- Deduction u/s 87A	2000	2000
Income Tax deducted/calculated	80	705
Add:- 3% Edu. Cess	02	21
Total	82	726
Income Tax deducted		82
Short recovery		644

Seppad
Fujruddin
Apr-13

Rupam

36/c
29

5) Sh. Challu Ram, Labour- MACP arrear of Rs. 6256/- has not been taken for income tax calculation.

2014-15	As per Form - 16 Rs.	Correct Calculation Rs.
Gross income(347776+6256)	347776	354032
Less Transport Allowance	8000	8000
Total	339776	346032
Less:- GPF + UTCGEIS+LIC	60360	60360
Total	279416	285672
Less:- DGHS Subscription	1500	1500
Taxable income	277920	284172
Income Tax	2792	3417
Less:- Deduction u/s 87A	2000	2000
Income Tax deducted/calculated	792	1417
Add:- 3% Edu. Cess	24	43
Total	816	1460
Income Tax deducted		816
Short recovery		644

Settled
with
2017

6) Sh. Narayan, Labour MACP arrear of Rs. 6256/- has not been taken for income tax calculation.

2014-15	As per Form - 16 Rs.	Correct Calculation Rs.
Gross income(360256+6256)	360256	366512
Less Transport Allowance	9600	9600
Total	350656	356912
Less:- GPF + UTCGEIS+LIC	36360	36360
Total	314296	320552
Less:- DGHS Subscription	1500	1500
Taxable income	312796	319952
Income Tax	6280	6905
Less:- Deduction u/s 87A	2000	2000
Income Tax deducted/calculated	4280	4905
Add:- 3% Edu. Cess	128	147
Total	4408	5052
Income Tax deducted		4408
Short recovery		644

W3 + Settled
with
2017

Rupam

35/c

28

7) Sh. Rohtash, Labour- MACP arrear of Rs. 6256/- has not been taken for Income tax calculation.

2014-15	As per Form - 16 Rs.	Correct Calculation Rs.
Gross income(360256+6256)	360256	366512
Less Transport Allowance	9600	9600
Total	350656	356912
Less:- GPF + UTCGEIS+LIC	60426	60426
Total	290236	296486
Less:- DGHS Subscription	1500	1500
Taxable Income	288730	294986
Income Tax	3873	4499
Less:- Deduction u/s 87A	2000	2000
Income Tax deducted/calculated	1873	2499
Add:- 3% Edu. Cess	56	75
Total	1929	2574
Income Tax deducted		1929
Short recovery		645

Checked
Date 23
for Arrear

8) Sh. Saheb Khan, Labour- MACP arrear of Rs. 6256/- has not been taken for Income tax calculation.

2014-15	As per Form - 16 Rs.	Correct Calculation Rs.
Gross income(360256+6256)	360256	366512
Less Transport Allowance	9600	9600
Total	350656	356912
Less:- GPF + UTCGEIS+LIC	36360	36360
Total	314296	320552
Less:- DGHS Subscription	1500	1500
Taxable Income	312796	319952
Income Tax	6280	6905
Less:- Deduction u/s 87A	2000	2000
Income Tax deducted/calculated	4280	4905
Add:- 3% Edu. Cess	128	147
Total	4408	5052
Total deduction		4408
Short deduction		644

Checked
for Arrear
Date 23

[Signature]

34/c

27

9) Sh. Sewa Ram , Labour- MACP arrear of Rs. 6256/- has not been taken for Income tax calculation.

2014-15	As per Form - 16	Correct Calculation
	Rs.	Rs.
Gross income(362776+6256)	362776	369032
Less Transport Allowance	9600	9600
Total	353176	359432
Less:- GPF + UTCGEIS+LIC	81360	81360
Total	271816	278072
Less:- DGHS Subscription	1500	1500
Taxable income	270320	276572
Income Tax	2032	2657
Less:- Deduction u/s 87A	2000	2000
Income Tax deducted/calculated	32	657
Add:- 3% Edu. Cess	01	20
Total	33	677
Income Tax deducted		33
Short recovery		644

Lethead
27/1/2015
Dated

10) Sh. Sudhir S/o Sh. Ratan Singh, Labour- MACP arrear of Rs. 6256/- has not been taken for Income tax calculation.

2014-15	As per Form - 16	Correct Calculation
	Rs.	Rs.
Gross income(360256+6256)	360256	366512
Less Transport Allowance	9600	9600
Total	350656	356912
Less:- GPF + UTCGEIS+LIC	60360	60360
Total	290296	296552
Less:- DGHS Subscription	1500	1500
Taxable income	288800	295052
Income Tax	3880	4505
Less:- Deduction u/s 87A	2000	2000
Income Tax deducted/calculated	1880	2505
Add:- 3% Edu. Cess	56	75
Total	1936	2580
Income Tax deducted		1936
Short recovery		644

9
Not Lethead
27/1/2015
Dated

[Signature]

33/c

26

11) Sh. Sukhpal, Labour- MACP arrear of Rs. 6256/- has not been taken for Income tax calculation.

2014-15	As per Form - 16	Correct Calculation
	Rs.	Rs.
Gross income(385456+6256)	385456	391712
Less Transport Allowance	9600	9600
Total	375856	382112
Less:- GPF + UTCGEIS+LIC	72360	72360
Total	303496	309752
Less:- DGHS Subscription	1500	1500
Taxable income	301996	308252
Income Tax	5200	5825
Less:- Deduction u/s 87A	2000	2000
Income Tax deducted/calculated	3200	3825
Add:- 3% Edu. Cess	96	115
Total	3296	3940
Income Tax deducted		3296
Short recovery		644

Settled
Ar. 11/11/15
Dr-13

12) Sh. Rajesh Kumar, Labour- MACP arrear of Rs. 6256/- has not been taken for Income tax calculation.

2014-15	As per Form - 16	Correct Calculation
	Rs.	Rs.
Gross income(360256+6256)	360256	366512
Less Transport Allowance	9600	9600
Total	350656	356912
Less:- GPF + UTCGEIS+LIC	69540	69540
Total	281116	287372
Less:- DGHS-Subscription	1500	1500
Taxable income	279620	285872
Income Tax	2962	3587
Less:- Deduction u/s 87A	2000	2000
Income Tax deducted/calculated	962	1587
Add:- 3% Edu. Cess	29	48
Total	991	1635
Income Tax deducted		991
Short recovery		644

Settled
Ar. 11/11/15
Dr-13

[Signature]

32/c
25

13) Sh. Sudhir, Labour- MACP arrear of Rs. 6256/- has not been taken for Income tax calculation.

2014-15	As per Form - 16	Correct Calculation
	Rs.	Rs.
Gross income(360256+6256)	360256	366512
Less Transport Allowance	9600	9600
Total	350656	356912
Less:- GPF + UTCGEIS+LIC	65772	65772
Total	284934	291140
Less:- DGHS Subscription	1500	1500
Taxable income	283430	289640
Income Tax	3343	3964
Less:- Deduction u/s 87A	2000	2000
Income Tax deducted/calculated	1343	1964
Add:- 3% Edu. Cess	40	59
Total	1383	2023
Income Tax deducted		1383
Short recovery		640

Self-need
Ar-1/1/11
D-11-11

14) Sh. Sujan Pal, Labour- MACP arrear of Rs. 6256/- has not been taken for Income tax calculation.

2014-15	As per Form - 16	Correct Calculation
	Rs.	Rs.
Gross income(360256+6256)	360256	366512
Less Transport Allowance	9600	9600
Total	350656	356912
Less:- GPF + UTCGEIS+LIC	78360	78360
Total	272296	278552
Less:- DGHS Subscription	1500	1500
Taxable income	270796	277052
Income Tax	2080	2705
Less:- Deduction u/s 87A	2000	2000
Income Tax deducted/calculated	Nil	705
Add:- 3% Edu. Cess	Nil	21
Total	Nil	726
Income Tax deducted		Nil
Short recovery		726

Not
Self-need
Ar-1/1/11
D-11-11

[Signature]

31/12
2014

15) Sh. Daya Lal, DRO- Leave encashment of Rs. 9,812/- on account of availing LTC has not been taken for calculation of Income Tax.

2015-16	As per Form - 16	Correct Calculation
	Rs.	Rs.
Gross income(499641+9812)	501683	509453
Less Transport Allowance	19200	19200
Total	482483	490253
Less:- GPF + UTCGEIS+LIC	134360	134360
Total	348123	355893
Less:- DGHS Subscription	1500	1500
Taxable income	346623	354393
Income Tax	9662	10439
Less:- Deduction u/s 87A	2000	2000
Income Tax deducted/calculated	7662	8439
Add:- 3% Edu. Cess	230	253
Total	7892	8692
Income Tax deducted		7892
Short recovery		800

Settled
Dtd-13
Apr/18/2014

Similar cases may also be reviewed and the recovery of Rs.40,206/- may be recovered from the above official and deposited in govt. account, under intimation to the audit.

PARA No. 2

Page No. 21

Ref. Audit Memo No.14
Dated:16/01/2017

30/c

29

**Sub:- Recovery of Rs. 18,406/- from Sh. S.P. Singh, Ex. Forest Ranger
Regarding- Tickets booked through Make My Trip Agency.
Scrutiny of TA on Transfer claims :-**

On scrutiny of TA on Transfer claims in r/o Sh. S.P. Singh, Ex. Forest Ranger vide bill No. 284 dated 14/10/2013 for Rs. 3,22,621/-, Tickets for Rs. 18,406/- from Portblair to Kolkata, Kolkata to Delhi, Delhi to Chennai & Chennai to Portblair were booked through Make My Trip agency(which is not authorised by Govt. of India/NCT of Delhi) hence not admissible. The amount of Rs. 18,406/- may be recovered from Sh. S.P. Singh, Ex Forest Ranger. The details are as under:-

Journey performed		
From	To	Amount
10/08/2011 Delhi	Chennai	4,087/-
10/08/2011 Chennai	Portblair	5,636/
16/08/2011 Portblair	Chennai	8,683/-
16/08/2011 Chennai	Delhi	
Total		18,406/-

Sr. No.	Name of official & Designation	Amount Claimed	Amount Not Admissible	Remarks
1.	Sh. S.P. Singh, Ex-Forest Ranger	3,22,621/-	18,406/-	Tickets booked through Make My Trip Agency
	Total			18,406/-

A sum of Rs. 18,406/- may be recovered from Sh. S.P. Singh, Ex- Forest Ranger and deposited in Govt. Accounts and compliance shown to Audit.



Para No. 3

Ref. Audit Memo No. 18

Date: 17/01/2017

Sub:- Non deduction of TDS to the tune of Rs. 91,840/- in respect of Professional charges paid to Advocates.

As per Section 194 J of the Income Tax Rules stipulating that TDS is to be deducted @ 10% from payments made to any resident as Professional services exceeding Rs. 20,000/- for the year 2009-10 and Rs. 30,000/- per annum for the period 2011-12 to till date.

During the test check of Cash Book, Ledger, Voucher & information provided by the College, it has been noticed that TDS was not deducted from the payments made to the Guest Lecturer during the year 2009-10 to 2015-16, details of which are given below:-

Sr. No.	Year	Name of the Lecturers	Amount payments made (in Rs.)	Income Tax due on payments (in Rs.)
1	2009-10	Ms. Zubeda Begum, Advocate	24,700/-	2,470/-
2		Sh. Amitabh Marwah, Advocate	23,450/-	2,345/-
3		Sh. S.S. Gupta, Advocate	26,420/-	2,642/-
4	2011-12	Ms. Zubeda Begum, Advocate	1,11,800/-	11,180/-
5		Sh. V.K. Tandan, Advocate	46,885/-	4,689/-
6		Sh. Jasbir Singh Gochhwal, Advocate	31,209/-	3,121/-
7		Sh. Sanjay Diwan, Advocate	42,400/-	4,240/-
8	2012-13	Ms. Bindiya Savara, Advocate	30,250/-	3,025/-
9		Sh. Sanjay Diwan, Advocate	37,600/-	3,760/-
10	2013-14	Ms. Bindiya Savara, Advocate	1,10,230/-	11,023/-
11		Sh. Sanjay Diwan, Advocate	79,640/-	7,964/-
12		Ms. Zubeda Begum, Advocate	30,600/-	3,060/-
13		Ms. Sakshi Popli, Advocate	1,24,350/-	12,435/-
14	2014-15	Ms. Bindiya Savara, Advocate	37,210/-	3,721/-
15		Ms. Zubeda Begum, Advocate	60,750/-	6,075/-
16	2015-16	Ms. Bindiya Savara, Advocate	1,00,900/-	10,090/-
		Total	9,18,394/-	91,840/-

Similar cases may also be reviewed and the recovery of Rs. 91,840/- may be recovered from the above Govt. counsel and deposited in govt. account, under intimation to the audit.



21/c
22

Para No.4

Ref. Audit Memo No. 1,06,08,15
Dated:- 03/01/2017, 06/01/2017,
10/01/2017 & 17/01/2017

(12) 28/c
(21)

Sub:- Non Production of Records

1. Main file of ETF
2. Stock registers of ranges/nurseries.
3. Log Books of Maruti Gypsy No. D:L-3G-AY-5850 ppurchased out of CSS scheme
4. List of unserviceable items.
5. Property Register
6. File in r/o hiring of Security Guards.
7. File in r/o hiring of tractors.
8. File for purchase of T-shirts and caps amounting to Rs. 2,59,200/-
9. TR-5 Stock register/valuable Stock Register/A-series Cheque register
- 10 Sale of Tender register/Stock Registers of Range Offices/Nurseries
11. File of Van Vigyan Kendra/Seed Germination Centre/File of hiring tractor trolleys for carrying food to monkeys
12. Records relating to extension of engagement of ECO TASK FORCE for rehabilitations of degraded forest land.
13. Contract/MOU with ETF for implementing of scheme entered by the Department.
14. OTA Register
15. Liveries Account
16. LTC/ TA/ Conveyance Allowance/ CEA Register
17. Long Term Advance Register
18. History Sheet of Vehicles

This form is taken as
fresh April 18th
Don-2

[Signature]

11 20
27/10

TEST AUDIT NOTE

TAN NO. 1

**Ref. Audit Memo No. 2
Dated:- 04/01/2017**

Subject - Short coming in maintenance of Service Books.

During the test check of Service books maintained by the Deputy Conservator of Forest(South), Govt. of NCT of Delhi, Tughlakabad, New Delhi, the following short comings have been noticed:-

1. (a)The Latest photograph of the individual concerned was not paste in the first page of service book . The Photograph should be attested by HOO/ competent authority in the Service Book of the officials.
- (b) Entry of regularization of Govt. services has not been attested by HOO.

Sr. No.	Name & Designation
1.	Sh. Chhelu Ram, Labour
2.	Sh. Jagdish, Labour
3.	Sh. Raj Singh, Labour
4.	Sh. Dev Dutt, Labour
5.	Sh. Braham Singh, Labour
6.	Sh. Mam Chand, Labour
7.	Sh. Bhagmal, Labour
8.	Smt. Bedo, Labour
9.	Smt. Barfi Devi, Labour

2. Service Book to be shown to the official every year as per SR 202 : Service book is required to be shown to the official every year and his signature obtained. The Govt. Servant will ensure that his services have been verified. Signature of official in foreign service will be obtained after the Accounts Officer has made necessary entries



connected with Foreign Service. Head of Office will furnish a certificate to the next higher authority every year that this requirement i.e. showing the service book to the official and obtaining his signature therein has been complied with in respect of the previous financial year in all cases.

It is observed that most of the service books were not shown to the officer/official.

3. None of the service book has been Re-attested by Head of Office /Competent authority of officer/officials on the first page of service book on completion of five years of service.

4. Services has not been verified of the staff. As per given below:-

Sr. No.	Name of the officer/official with Designation	Period
1.	Sh. Jagdish, Labour	01/03/1994 to 30/04/1997 01/03/2005 to 28/02/2006 01/04/2014 to 31/07/2015 01/08/2015 to till date
2.	Sh. Raj Singh, Labour	01/08/2001 to 06/05/2005 01/04/2014 to 31/03/2015 01/04/2015 to till date
3.	Sh. Chhelu Ram, Labour	01/03/1994 to 30/04/1997 01/04/2014 to 31/03/2016
4.	Sh. Ram Chander, Labour -	01/04/2015 to till date
5.	Smt. Bedo, Labour	01/04/2015 to till date

5. Leave A/c of Sh. Sh. Dev Dutt, Labour, Sh. Mam Chand Labour, Sh. Ram Chander, Labour and Smt. Barfi Devi has not been completed.
6. Entries regarding Medical Examination declared fit by the Staff Surgeon for Govt. Services has not been made in Service book.
- a) Sh. Dev Dutt, Labour, Smt. Barfi Devi, Labour
7. Most of the Service Books, Entries regarding verification of Character and antecedent by the Police authority have not been made in the service book
8. Most of the Service Books, First Page of service book has not been authenticated since joining in the Govt. Services.

Similar cases may also be checked and necessary entries may be got done and compliance be shown to the audit.



TAN No.2

Ref. Audit Memo No. 5
Dated: - 06/01/2017

(9) 18
25/c

Subject: - Short Coming In P.B.R.

During the test check of P.B.R. of the audit period 2009-10 to 2015-16 the following irregularities were noticed:-

1. Page counting certificate has not been given by the DDO on First Page of the PBR.
2. Incomplete personal information:- The mandatory information/details of the officials (which was required to be written on the upper part of each page) were not found filled completely in the P.B.R. Apart from the name, date of joining GPF/CPF No. the other details like Pay Band, Grade Pay, Address, Date of Birth, Date of joining, Date of Retirement details of loan advances/ refunds etc. are not recorded in the PBR which is incorrect.
3. Yearly totals of Pay and Allowances worked out :- At the close of every financial year horizontal and vertical totals should be squared up. But on scrutiny of PBR it was noticed that same were not done. Horizontal and vertical totals should be worked out and shown to audit.
4. PBR is required to filled up properly month wise and checked by DDO which has been not done.
5. Details of LPC of the officer/official who transferred from another institute has not been mentioned in the PBR.
6. Balance not carried forward:- Advance drawn in previous should be carried over to next year and should be duly checked by the DDO but it was noticed that balances were not carried forwarded. These should be completed and shown to audit.

Irregularities may be rectified & shown to the audit.



TAN No. 3

Ref. Audit Memo. No. 07

Dated: 09/01/2017

8 17
24/c

Sub:- Short coming in maintenance of Cash Book.

During the course of test audit & on scrutiny of the cash book for the period 2009-10 to 2015-16, the following discrepancies' have been observed on scrutiny of the produced records:-

As per Rule 13(1) and Note 2 below Rule 13 of CGA(R&P) Rules, 1983 the cash book should be maintained in GAR- 3. It should be bound and its pages, machine-numbered. Before bringing a cash book into use, the DDO should count the number of pages and record a certificate of count on the first page of the cash book. The certificate has not been recorded on the cash book.

As per Rule 13(ii) of CGA(R & P) Rule 1983 all monetary transactions should be entered in the cash book as soon as they occur and be attested by the DDO in token of such check. Non writing of Cash Book on daily basis is a serious financial irregularity and non-reflection of correct position of details is more irregular practice as per accounting procedures. Reasons for non-writing of cash book on daily basis & non-reflection of correct position of cash in hand coupled with undisbursed details in cash book be explained to audit.

Note:- 'Accounts payees Cheque' issued by PAO/Cheque Drawing DDO's in favour of Govt. Servants & Third parties, being payable only to the parties, need not be entered in the cash book. The delivery & acknowledgements of such cheques should, however be watched through a separate register.

As per Rule 13(iii) of CGA(R&P) Rule 1983, the cash book should be closed regularly & completely checked by a person other than the writer of the cash book who initials it as correct The DDO should verify the totaling of the Cash Book or have this done by some responsible subordinate. On perusal of the cash book of the Department, it has been seen that the daily totals of the cash book have not been checked by a person other than the writer of the cash book during the entire period of audit. The needful may be done now. Compliance be shown to audit and noted for future.

As per Rule 13(iv) of CGA(R & P) Rule 1983 the DDO should physically check the monthly closing balance in hand record a certificate to this effect in figure and words in his own hand, the result of such verification under his seal and signatures of the DDO at close of each month. In case, such verification balance is not possible on the last working day, the cash verification may be done on the first day of the next month before any transaction arises on that day.



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As per CGA(R & P) Rules 1983, cash count certificate has been given at the end of each month.

Certified that cash amounting to Rs___(Rupees_____only) has been physically verified and found correct as per the balances recorded in the cash book "

Signature of DDO

Dated

Note:- The monthly verification of cash should be supplemented by a surprise check of cash by some responsible official to be nominated by the Head of Office.

The requirement of the rules may please be noted for strict compliance. .

(b) **Delay in deposit of Govt. money into bank.**

As per Rule 6 of Receipt and Payment Rules, all money received by or tendered to Govt. department/office on account of revenue or receipts or dues of Govt. should be immediately brought to the account and remitted into the Bank. During the test check of the cash book and Challan for the audit period, it has been noticed that there was delay in remittance of receipt into bank. A few instances are given below for reference:-

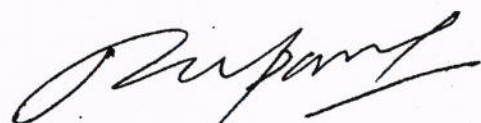
GAR- 6 & Date	Total amount	Deposited on	Delay
46 dt. 05/05/2009	1,80,375/-	15/052009	10 days
54 dt.12/05/2009	2,000/-	21/05/2009	09 days
55 dt.12/05/2009	9,000/-	21/05/2009	09 days
79 dt 11/06/2009	1,000/-	19/06/2009	08 days
06,07,08 dt. 13/07/2009	5,000/-	23/07/2009	10 days

Department is advised to timely deposit Govt. money into bank.

No details of undisbursed amount:-

Details regarding the undisbursed amount end of every months not found prepared in the format containing columns 1. Bill No & Date, 2. Amount of Bill, 3. Date of encashment, 4. Name of payee, Amount Disbursed and date of Payment.

Hence the period of retention of cash over of period of 90 days could not be checked.



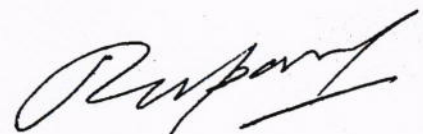
**Subject: - Short Coming in maintenance of Bill Register.**

On scrutiny of Bill Register from 2009-10 to 2015-16, following shortcoming have been observed:-

1. Register was not serially numbered.
2. Page counting certificate has not been recorded on the first page of bill register.
3. Blank Col-5,6,7, and 9 – Col. 5,6,7,8 and 9 should completed under the signature of DDO so as to check the actual amount admitted/passed by the PAO office and timely receipt of cheque, but the same has never been completed/signed by the DDO in respect of any of the financial year under audit period, which is irregular.
4. Blank Col. 12 – Col. 10,11 and 12 of the bill register indicate the cheque no./date received against the bill present to the PAO and which must be attested by the DDO columns were found blank, which is irregular. Reasons for not signing against Col. No. 10 and 11 by DDO may be furnished to audit.
5. Blank Col. 13,14 and 15 - Col. 13,14 and 15 meant to keep a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period not filled, which is irregular.
6. Cutting and Overwriting- There were number of cutting and overwriting in the bill register, but these cuttings and over-writings have not been attested by the DDO, which is irregular.
7. ECS details- has not been mentioned in the Bill Register. Date of sending of ECS by the PAO has not been found mentioned against bills. Needful may be done not and shown to audit.
8. Monthly summary regarding submission of bills to PAO on under mentioned proforma was not maintained in bill register:-
 - i) opening balance of bills with PAO
 - ii) Bills submitted to PAO during the month
 - iii) Bills passed by PAO during the month
 - iv) Closing balance of bills with PAO

This summary must be maintained after end of each month under attestation of DDO.

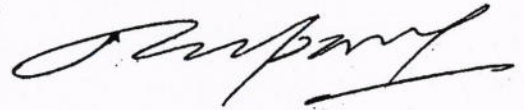
Head of Office is advised that rectifications of the above irregularities may be made and shown to audit



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An erasure or over writing of an entry once made in the cash book is strictly prohibited. If a mistake is discovered, it should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. The DDO should initial every such correction and date his initial invariably. It has been observed that there are number of cutting and over writings in the cash book and same are not attested by the DDO. Rectifications may be done & shown to audit and remedial steps be taken to get the Govt. cash deposited immediately.



TAN No.5

Ref. Audit Memo. No.10
Dated: 10/01/2017

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Sub:- Non-Maintenance of LTC claims Register: -

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

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

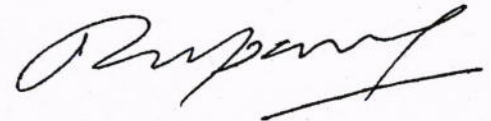
It is noticed that no such register was maintained in the department. In the absence of LTC advance register, audit is not able to establish as to whether claim was submitted by the employee within the stipulated time period this is a serious lapse on part of the HOS/DDO. The same may now be maintained in the following format.

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

II. Recording date of receipt of claim:-

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

Irregularities may be rectified and shown to audit.



TAN No. 6

Ref. Audit Memo No. 12
Dated:-12/01/2017

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Sub:- Improper maintenance of Stock Registers.

During the scrutiny of Stock Registers for the period 2009-10 to 2015-16, revealed following short comings:-

1. Scrutiny has revealed that the Non Consumable Register is not maintained in GFR-40. Non consumable Stock is prepared for the articles, which are of preserved nature. In the absence of Stock taking of valuable items, possibility of intentional short stock & misappropriation can not be ruled out.
2. It has been also noticed that Non Consumable articles have been issued & issuances shown reduced in Non Consumable Register itself instead of maintaining a separate issue register. The balances of the items of Non Consumable nature can only be reduced after transfer to the other office, condemnation, write off etc. The issue of such articles for temporary use in the office should be watched out through a separate issue register. Separate issue Register for Non consumable items may be prepared and shown to audit.
3. Further physical verification of consumable and Non consumable goods had never been done by the Department. In the absence of physical verification of the store items, the audit party can not ascertain the correctness/authenticity of the good shown in the register. In terms of provisions contained in GFR Rule 192(1)(2)(3), the physical verification of all the consumable and non consumable goods/items should be carried out at least once a year by an officer other than the custodian of store and discrepancies, if any, noticed, should be recorded in stock register for taking appropriate action by the competent authority. However it should done in the presence of the officer, responsible for the custody of store items. A certificate of verification along with findings should be recorded




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in the stock register but the same had not been found complied with.
Requirement of rule may please be noted for future compliance.

4. Due to above mentioned lapses, audit could not ascertain the unserviceable items that have lived their normal life or have become out dated due to updation in technology.

Irregularities may be rectified and stock registers be prepared as per provisions of GFR.



AN No. 7

Ref. Audit Memo No.13
Dated:12/01/2017

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Subject: Log Book of Govt. Vehicles.

There are one Govt. vehicle (Scorpio) No. DL-2CQ-8592 and Five Motor Cycles(Govt. vehicles) in the O/o Dy. Conservator of Forest(South) but Log Books of 05 (DL-2CQ-8592, DL-3S-AB-5128, DL-3S-AB-5129, DL-3S-CN-9202, & DL-3S-CN-9206) Govt. vehicle were produced to audit for scrutiny for the Period 2009-10 to 2015-16. During scrutiny of Log Books, the following irregularities/omission have been noticed that :-

1. In many cases, purposes of duties is shown as official, which is vague term and it is difficult to know that actual use of the car at that time. This terms should be avoided and specific nature of duty be filled in the column provided for the purpose.
2. Filling of Fuel has not been signed by any Officer.
3. Average run of the car on the basis of the Kilometre run and petrol/fuel consumed during the month has not been worked out at the close of any of the month during the period 2009-10 to 2015-16.
4. As per Rule 39, a Senior Officer preferably of the rank of Joint Secretary in each Ministry should scrutinized the log book once a month to ensure that there is no misused of and that all officers who used the staff car have made the necessary entries. A certificate to the effect should be recorded in the log book by the Officer so authorised.
5. As per Rule 40, the log book in r/o each staff car should be closed at the end of the month and summary prepared in the log book showing detail of duty and non duty of journey performed during the month. The same has not been done.

The Department is requested to proper maintain the Log Books and shown to audit.



PART-II

2018-19)

CURRENT AUDIT REPORT (2016-17 to 2018-2019)**Para No. 1: - Irregular payment of Family Planning Allowance amounting to Rs. 40,740/-
(Audit Memo No. 13 dated 31.10.2019)**

Department of Expenditure, Ministry of Finance, Govt. of India vide OM No. F.No.12(4)/2016-E.III(A) dated 07.07.2017 has discontinued Family Planning Allowance w.e.f. 1st July, 2017. But on scrutiny of the record it has been found that following official(s) have still been given the Family Planning Allowance, which is irregular:

S.No.	Name (Sh./Smt./Km.)	Period	No. of Months	Amount Paid per month towards Family Planning Allowance (in Rs.)	Total Recovery (in Rs.)
1	Mahipal, Driver	07/17 to 09/19	27	210	5670
2	Gurudutt, Forest Guard	07/17 to 10/19	28	210	5880
3	Emanuel, Forest Guard	07/17 to 09/19	27	210	5670
4	Madan Pal, Labourer	07/17 to 10/19	28	210	5880
5	Umed, Labourer	07/17 to 10/19	28	210	5880
6	Ajit Singh, Labourer	07/17 to 10/19	28	210	5880
7	Rambir, Labourer	07/17 to 10/19	28	210	5880
TOTAL					40740

The above irregular payment of Family Planning Allowance amounting to Rs.40,740/- may be recovered from above official(s) after due verification and under intimation to audit. Similar other cases of recovery of irregular payment of Family Allowance in respect of other employees may be reviewed and recovery, if any, be made under intimation to audit.

**Para No. 2: - Non provision of potable water for monkeys
(Audit Memo No. 14 dated 31.10.2019)**

The Department was making expenditure on feeding of monkeys from 2007-08. However, it had not made any arrangement for providing potable water to them. During the period 1.87 lakh monkeys were translocated to the Asola Bhatti Wild Life Sanctuary.

Year	No. of Monkeys translocated
2007-08	5718
2008-09	9057
2009-10	11618
2010-11	13549
2011-12	14610
2012-13	15883
2013-14	17138

Amal K. Singh

2014-15	18598
2015-16	19314
2016-17	19453
2017-18	20551
2018-19	21674
Total	1,87,163

In the absence of any census of monkeys the authenticities of the presence of these many monkey in the area could not be ascertained in audit. Also not providing portable water to monkeys would force them to shift to other areas including human habitation leading to failure of entire exercise.

Para No. 3:- Irregular payment of Transport Allowance amounting to Rs.18,324/-
(Audit Memo No. 15 dated 31.10.2019)

As per M.F., O.M. No. 21(1)/97-E.II(B) dated 03.10.1997, Transport allowance is given to all employees to compensate the cost incurred on account of commuting between the place of residence and the place of duty. The allowance is not admissible to employees who have been provided with the facility of Government transport. **From 22.02.2002, this allowance will not be admissible if a Government employee is absent from duty full calendar month (s) due to leave, training, tour etc. vide M.F. OM. 21(1)/97-E.II(B) dated 22.02.2002.** During vacation the allowance shall not be admissible when such vacation spell including all kinds of leave envelops the entire calendar month.

During the course of scrutiny of PBR & Service Book it has been observed that transport allowance had been paid to the following person when he was on leave for full calendar month.

The aforesaid short recovery of transport allowance amounting to Rs. 18,324 / -may be made from the concerned employee and compliance may be shown to audit. Similar other cases of short recovery of transport allowance in respect of other employees may be reviewed and short recovery, if any be recovered under intimation to audit.

S.No	Name (Sh./Smt./Km.)	Month	Nature of leave taken	No. of full Months	Amount Paid per month towards Transport Allowance (in Rs.)	Total Recovery (in Rs.)
1	Krishan Pal, Labourer	05/17 to 06/17	Commuted leave & Earned Leave	2	3600	7200
		07/17	Earned Leave	1	3744	3744
		10/17	EOL	1	3780	3780
		03/17	Earned Leave	1	3600	3600
2	Dineshwar, Labourer				TOTAL	18324

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Para No. 4: - Short recovery of License fee is amounting to Rs. 2800/-.
(Audit Memo No. 18 dated 1.11.2019)

License fee for Delhi Admn. Govt. quarters had been enhanced w.e.f. 1.7.2017. On scrutiny of Pay Bill Registers as well relevant recovery schedule of License fee, it is revealed that short recovery of license fee has been made in respect of following officer(s) / official(s) as detailed below:

Sr. No.	Name of the Employee	Address	Period	License fee/ to be recovered	Amount recovered	Amount of short recovery (Rs.)
1.	Sh. Siam Khan Muan Guite, Dy. Conservator of Forest	Type-IV, Greater Kailash, New Delhi	01.07.2017 to 28.02.2019 (20 Months)	640	500	140x20 =2800/-
					Total	2800/-

Recovery of License fee amounting to Rs. 2800/- in r/o above mentioned officer(s) / official(s) may be made under intimation to Audit. Further, all other similar cases may be reviewed and recovery, if any, be made under intimation to the audit.

Para No. 5: Receiving of amount Rs.5.03 crore for tree cutting permission without present status of transplantation of trees.
(Audit Memo No. 20 dated 1.11.2019)

The status of request of cutting of trees issued by the department offline is given below:

S.No.	Department received number of request for cutting of trees	Number of trees allowed to be felled	Number of trees allowed to be Transplanted	Security deposit realized	Number of trees planted in lieu thereof	Present status of these planted trees
1.	102	762	160	5.03 crore	9310	

Scrutiny of record pertaining to NOC/permission of tree cutting for the year 2018-19, it has been observed that the department had received the 102 number of request for cutting of trees. The Department granted permission for removal of 762 trees and transplantation of 160 trees. Audit further observed that total 8970 trees were required to be planted by the applicants and 340 by the department. Department had received an amount of Rs. 5.03 crore as security deposit by the applicant. Forest department record further indicated that 9310 (8970+340) plants had been planted by the applicants and the Department respectively, but as on date no record has been maintained by the department from which it could be ascertained that the planted tree are in satisfactory condition and alive or dead. In the absence of required data regarding above trees, the purpose of receiving the public money for developing green belt in Delhi could not be vouched in audit.

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The status of request of cutting of trees issued by the department online is given below:

S.No.	Number of trees for which permission applied	Number of trees allowed to be felled	Number of trees allowed to be Transplanted	Security deposit realized	Number of trees planted in lieu thereof	Present status of these planted trees
1	14	14	0	7,98,000	140	0

As on date no record has been maintained by the department from which it could be ascertained that the planted tree are in satisfactory condition and alive or dead. In the absence of required data regarding above trees, the purpose of receiving the public money for developing green belt in Delhi could not be vouched in audit.

Para No. 6:- Non Production of Records

The under mentioned records have not been produced to Audit and hence these Records may be produced to next audit:-
2009-2019

1. Main file of ETF
2. Stock register of ranges/nurseries
3. Log books of Maruti Gypsy NO. DL-3G-AY-5850 purchased out of CSS Scheme.
4. List of unserviceable items
5. Property Register
6. File in r/o hiring of Security Guards
7. File in r/o hiring of tractors
8. File for purchase of T shirts and caps amounting to Rs.2,59,200
9. TR-5 stock register/valuable stock register/A series cheque register
10. Sale of tender register/stock Registers of Range Offices/Nurseries
11. File of Van Vigyan Kendra/Seed Germination Centre/File of hiring tractor trolleys for carrying food to monkeys.
12. Records relating to extension of engagement of ECO TASK FORCE for rehabilitation of degraded forest land.
13. Contract/MOU with ETF for implementing of scheme entered by the Department.
14. OTA Register
15. Liveries Account
16. LTC/TA/Conveyance allowance/CEA register
17. Long Terms Advance Register
18. History Sheet of vehicles.

Shri Bang M. Jaiswal
Taken on Fresh - 11/05/2022
P. No. 02
888-75001

(A.K. BHATT)
I.A.O, Audit Party No. XXIII

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PART-III

**Tan No. 1: Shortcomings in Pay Bill Register
(Audit Memo No. 16 dated 31.10.2019)**

During test-check of PBRs, following irregularities were noticed:

1. **Page counting certificate was not recorded** - Page counting certificate duly signed by the DDO which is required to be recorded on the first page of the PBR has not been found recorded.
2. **Incomplete personal information** - The mandatory information/details of the officials (which was required to be written on the upper part of each page) were also not found filled completely in any of the PBRs. Apart from the name, DOI and GPF No, the other details like Pay-band, Grade-Pay, address, DOB, DOJ, details of loan/advances/refunds, etc. were not recorded in the PBRs, which is incorrect.
3. **Incomplete pay-scales** - In majority of cases, abbreviated scale-of-pay recorded.
4. **Incomplete particulars of advances** - Details of loan/advances/refunds, etc. are not recorded in many cases.
5. **Balance of advances not brought-forwarded** - Balance of advances were not shown brought-forwarded to the current year with its number of installments in many cases.
6. **Past information not recorded** - Past information from the LPCs of the employees who are transferred-in to this unit were not noted in the PBR, (which are later-on required for purpose of income-tax recoveries, over-payment recoveries, etc.), which is irregular.
7. **Cutting & Overwriting** - Numerous cutting and overwriting noticed in the PBRs. were not attested by the competent authority, in the PBRs maintained by the office.

Rectifications of the above irregularities may be made and shown to next audit.

**Tan No. 2: Shortcomings in Bill Register
(Audit Memo No. 17 dated 1.11.2019)**

On scrutiny of **Bill Registers** for the years from 2016-17 to 2018-19, following shortcomings have been observed:

1. **Page counting certificate** has not been recorded on the first of the any of the register.
2. **Blank Col-5,6,7, 8 and 9-** Col. 5,6,7,8 and 9 should be completed under the signature of DDO so as to check the actual amount admitted/passed by the PAO office and timely receipt of cheque, but the same has never been completed/signed by the DDO in respect of any of the financial year under audit period, which is irregular.
3. **Blank Col 12-** Col. 10,11 and 12 of the bill register indicate the cheque no./date received against the bill present to the PAO and which must be attested by the DDO in Col. 12 at the time of making necessary entry into the Bill Register but

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these columns were found blank, which is irregular. Reasons for not signing against Col. No. 10 and 11 by DDO may be furnished to audit.

4. **Blank Col. 13, 14 and 15-** Col. 13, 14 and 15 meant to keep a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period not filled, which is irregular.
5. **Cutting and Overwritings-** There were number of cutting and overwriting in the Bill register, but these cuttings and over-writings have not been attested by the DDO, which is irregular.
6. **ECS details** has not been mentioned in the Bill Register. Date of sending of ECS by the PAO has not been found mentioned against bills. Needful may be done now and shown to audit.

DDO / HOO is advised that rectifications of the above irregularities may be made and shown to next audit.

**Tan No. 3: Irregularities in maintenance of Cash Book
(Audit Memo No. 19 dated 1.11.2019)**

On scrutiny of cash book for the year 2016-17 to 2018-19, following shortcomings have been observed:

1. **Delay in remittance into bank-** As per Rule 6 of Receipts and Payment, 1983, " All money received by or tendered to Government officers on account of revenues of receipts or dues of the Government shall, without undue delay, be paid in full into the accredited bank for inclusion in Government Account." But it has been observed that payment received was remitted to Bank after a gap of 14 to 26 days. Some of these instances are given as under:

Sl. No.	TR No.	5	Amount (inRs.)	Date of receipt	Challan no.	Date of deposit	Delay in days
1.	62		171000	14.09.2016	1527	10.10.2016	26
2.	34		3420000	16.10.2017	---	30.10.2017	14

2. **Certificate of Physical verification of cash certificate not recorded –** As per Rule 13 (4) of Receipt & Payment Rules, 1983 provides that at end of each month, the Head of Office should verify the cash balance in Cash-book and record a signed and dated certificate to that effect. In regard to any discrepancy noticed therein the instructions contained in the GFR should be followed. It has been observed that in most of the months, the requisite certificate regarding physical verification of case has not been recorded. For example at the end of August, 2016, Sept.,2016, Oct., 2016, Nov, 2016.
3. **Erasures/overwriting-** An erasures or overwriting of an entry once made in the Cash-book is strictly prohibited. It has been observed that corrections have been

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made the Cash book but entries were not initialed by the Head of Office on every such correction.

4. **Non-attestation of entries:** It has been observed that all the entries receipt side as well as of payment side have not been attested in the cash book for the period 2016-17 to 2018-19.

These discrepancies may please be rectified and compliance be shown to next audit.

Tan No. 4: Stock register and Physical verification of Non-consumable and consumable stock.

(Audit Memo No. 21 dated 1.11.2019)

1. **Physical verification was not done:** Rule 192(1) and 192(2) of GFR 2005 stipulates that physical verification of Fixed Assets (Non-Consumable items) and consumable items should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register. On scrutiny of records, it has been observed that no physical verification of Non-consumable and consumable stock/goods and materials has been undertaken for the year 2016-17 to 2018-19 by the O/o Dy. Conservator of Forest (South).
2. **Balance reduced to nil:** In the non-consumable register, balance is shown as nil, which is not correct. Quantity of Non-consumable items are reduced only in case where item is condemned. Otherwise only location/place of installation of items is to be recorded in the register.
3. **Condemnation of items were not carried out since long:** It has been observed on scrutiny of stock register of work shop basic engineering and audio-visual that most of the items recorded in the stock register outlived their lives and lying in the premises in non workable conditions. These items required to be condemned for a long period of time. Process of condemnation of unserviceable items be expedited as these items losing their residual value fast.

Further, Page counting certificate at the first page of both the register have not been recorded.

HOO may conduct physical verification of fixed assets and consumable goods and material immediately and a certificate of verification along with its findings shall be recorded in the stock register and non-consumable items which are recorded wrongly in the consumable register may be rectified under intimation to audit.

Tan No. 5 : Non-maintenance of LTC Register

(Audit Memo No. 22 dated 4.11.2019)

While reviewing the records and files, it has been observed that LTC advance register has not been maintained. In absence of the essential record it could not be verified whether the official has submitted his claim within the stipulated time or not. If the employee has taken LTC advance but he has not submitted his

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claim within one month from the date of return journey, the outstanding advance will be recovered in one lump-sum and the claim will be treated as one where no advance is sanctioned.

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

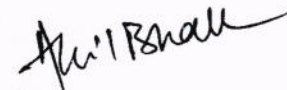
When claim submitted within stipulated time but un-utilized portion of advance not refunded, interest is chargeable on that amount from the date of drawl to the date of recovery.

When no advance is taken, claim should be submitted within three months from the date of completion of journey, otherwise claim will be forfeited.

HOS is advised to prepare LTC register in the prescribed format as given below, and compliance be shown to audit:

S. No	Bill No. & Date of advance /Final bill	Name & designation of govt. Servant	Block Year	Place of visit	For whom claimed	Amt. of Advance /Final Claim	Bill No. & Date of adjustm ent	Date of receipt of claim	Gross Amt. of bill	Net Amt.	Remarks
1	2	3	4	5	6	7	8	9	10	11	12

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


(A.K. BHATT)
I.A.O, Audit Party No. XXIII

8/c

PART-II
CURRENT AUDIT REPORT
(01/04/ 2019 to 31/03/2022)

PARA-01

Audit Memo. No. 07
Dated:06/05/20222

Subject: Over payment of Transport Allowance of Rs. 38,214/-

As per FRSR employees who are absent from duty for a full calendar month due to leave/training/tour/absent will not be entitled for transport allowance for that calendar month.

During scrutiny of Pay Bill Register and attendance register, it is found that following officials remained on leave for full calendar month but were paid Transport Allowance, as per details given below: -

Sno.	Name of the Official & Designation.	Period	Kind of Leave	TA Drawn	TA Recovered	Over Payment/TA to be recovered
1.	Sh. Thakur Dass	01.08.2021 to 31.03.2022	Commutated Leave	Rs. 23,580/- (@4716*5) + Rs. 14,472/- (@4824*3) = Rs.38,052/-	Rs.9,378/-	Rs.28,674/-
2.	Sh. Dineshwar	01.12.2021 to 31.01.2022	Commutated Leave	Rs.4716+ Rs.4824 = Rs.9,540/-	NIL	Rs.9,540/-
TOTAL						Rs. 38,214/-

Overpayment of Rs. 38,214/- may be recovered from the employees after due verification of record and paid into Govt. Account under intimation to the Audit.

11/05/2022

PARA-02 Record Memo No.1**Dated: 27/04/2022****Subject: Non- production of records**

The HOO failed to produce following records for the Audit Period 01/04/2019 to 31/04/2022 including old records as per observation of previous Audit Report: -

1. OTA Register.
2. Liveries Account.
3. Long Term Advance Register.
4. List of unserviceable items.
5. Stock registers of Ranges/ Nurseries
6. Log Books of Maruti Gypsy No. DL – 3G – AY -5850 Purchased out of CCS Scheme.
7. File in r/o hiring of Security Guards.
8. File in r/o hiring of Tractors.
9. File for purchase of T- Shirts and caps amounting to Rs.2,59,200/-
10. TR-5 Stock Register / Valuable stock register/ A series Cheque register.
11. Sale of tender register/ stock Registers of Range Offices/ Nurseries.
12. File of Van Vigyan Kendra/ Seed Germination Centre/ File of hiring tractor trolleys for carrying food to monkeys.
13. History Sheet of Vehicles.

PARA No.3**Audit Memo. No. 04
Dated: 04/05/2022****Subject: Non-maintenance of Postage Stamps Account Register**

Scrutiny of bill registers revealed that during audit period postage stamps worth Rs. 60,000/- have been procured in this office as detailed below: -

S.No	Bill No.	Date	Amount (in Rs.)
1	CB-405	11/10/2019	20,000/-
2	CB-453	08/01/2021	20,000/-
3	CB-313	04/10/2021	20,000/-
		Total	60,000/-

- a) As per para 90 (1) of the MOP 2003, "The dispatcher will maintain an account of the postage stamps in the form given in Appendix 18 and the format specified in Appendix is given as under:

Date	Value of stamps			Balance at close of the day (Col 2+3+4)	Signature	
	In hand the day	Received during	Used during the day		Dispatcher	Concerned Incharge
1	2	3	4	5	6	7

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b) As per para 90 (2) of the MOP 2003, "The DDO/HOO /OS or concerned Incharge will check the entries made in the register every day and append his signature with date in token of his having done so. He will also conduct surprise test checks of envelopes ready for dispatch by post".

c) Month end summary of Stamps in hand has to be maintained in the register.

Whereas no such record is stated to have been maintained by this office, which is irregular.

Head of Office is advised that rectification of the above irregularities may be made and shown to next Audit.


11/05/2022
I.A.O. - XXXI

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Test Audit Notes

TAN No. 1

Audit Memo. No. 01
Dated: 28/04/2022

Subject: - Irregularities in maintenance of P.B.R.

During the test check of P.B.R. for the audit period, the following irregularities were noticed: -

1. Paging certificate has not been mentioned at the First Page of PBRs. It should be mentioned and signed by DDO.
2. PBR is required to be checked and signed by the DDO, which has not been done.
3. The cutting and over writing noticed in the PBR has not been attested by the Competent Authority at Page no. 01, 07, 25, 141, 260, etc. (2019-2020 & 2020-2021).
4. Details of LPC of the officer/ official who transferred from another Office/ Department/ Institute have not been mentioned in the PBR e.g. at Page no. 260 (2020-2021).
5. At the close of every financial year horizontal and vertical totals should be squared up. But on scrutiny of PBR it was noticed that the same was not done. Horizontal and vertical totals should be worked out and shown to audit.
6. Incomplete personal Information: - The mandatory information/details of the officials (which was required to be written on the upper part of each page) were not found filled completely in the P.B.R. Apart from the name, date of joining GPF/CPF No. the other details like Employee No., Pay Band, Grade Pay, Address, Date of Birth, Date of joining, Date of Retirement details of loan advances/ refunds, PAN No, Aadhar No and Bank Details. etc. were not recorded in the PBR which is incorrect.

Aforesaid discrepancies may be rectified under intimation to audit.

TAN No. 2

Audit Memo. No. 03
Dated: 02/05/2022

Sub: - Improper maintenance of Stock Registers.

During the scrutiny of Stock Registers maintained by Deputy Conservator of Forest (South), Delhi for the audit period, the following short comings revealed: -

1. Paging certificate has not been recorded on 1st page of the stock registers.
2. Cutting / Overwriting at Page no. 13, 14, 29, 45, etc. not attested by competent authority.
3. White Fluid has been used frequently in Stock Register e.g. at page number 13, 49, 52, 62, 66, 64, etc.


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4. Further physical verification of Stock Registers (Items wise) had not done by the Department. In terms of provisions contained in GFR Rule 192(1)(2)(3), the physical verification of all the consumable and non-consumable goods/items should be carried out at least once a year by an officer other than the custodian of store. A certificate of verification along with findings should be recorded in the stock register but the same had not been found complied with.

5. No separate register is maintained for consumable and non-consumable items.

6. Entries recorded in the Stock register not attested by Officer In charge of Store/ HOO.

Aforesaid discrepancies may be rectified under intimation to the audit and stock registers be prepared as per provision of GFR.

TAN No.03

Audit Memo. No. 05

Dated: 05/05/2022

Subject: - Shortcomings in Bill register.

On test check of bill register for the period 2019-20 to 2021-22 maintained by **Deputy Conservator of Forest (South), Tughlakabad, New Delhi**, the following deficiencies have been noticed: -

1. Page counting certificate has not been recorded on the first page of the any of the register.
2. Particulars of every bill presented to PAO need to be entered at Col.2 of the bill register and its net amount in Col. No.3. Further, these entries must be attested by the DDO at Col.4 at the time of signing the bill and before presentation to PAO. But, it is not noticed that most of the entries were found unsigned by the DDO, which is irregular. Entries in the bill register without attestation by the DDO have no authenticity and in the absence of proper attestation figures of the bill presented in PAO can be changed at any stage and possibility of error cannot be ruled out.
3. **Col. 5, 6, 7, 8 and 9 not filled:** Col. 5, 6,7,8 and 9 should be completed under the signature of DDO so as to check the actual amount admitted/passed by the PAO office and timely receipt of cheque/ECS, but the same has never been completed/signed by the DDO in respect of any of the financial year under audit period, which is irregular.
4. Col. No.10, 11 and 12 of the bill registers for the year were also not filled wherein the cheque no./date received against the bill present to the PAO to be entered and which must be attested by the DDO in Col. 12 at the time of making necessary entry into the Cash Book. But these columns were found blank, which is irregular. Reasons for not signing against Col. No.10 and 11 by DDO may be furnished to audit.
5. Col No.13, 14 and 15 meant to keep a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period not filled, which is irregular.
6. Cutting and Over-writings: - There are number of cutting and overwriting in the bill register, but these cuttings and over-writings have not been attested by the DDO, which is irregular.

Aforesaid discrepancies may be rectified under intimation to audit.


11/5/22

Sub: - Irregularities in maintenance of Cash Book.

On scrutiny and test check of the cash book of 2019-20 to 2021-22 maintained by **Deputy Conservator of Forest (South), Tughlakabad, New Delhi** following irregularities have been detected: -

1. As per Rule 13(iii) of CGA(R&P) Rule 1983 the daily totals of the cash book should be checked by Person other than the writer of the cash book who initials it as correct. On perusal of the cash book, it has been seen that the daily totals of the cash book have not been checked by a person other than the writer of the cash book.

2. As per rule 13(iv) - at the end of each month, the DDO should verify the cash balance in the Cash Book and record a signed and dated certificate to that effect.

“Certified that Cash amounting to Rs.....’ (Rupees only) has been physically verified and found correct as per the balance recorded in the Cash Book.”

But it has been found that such a certificate has not been recorded and signed by the DDO.

3. **Delay in remittance into bank**:- As per Rule 6 of Receipt & Payment Rules, 1983, “All money received by or tendered to Government officers on account of revenues of receipt or dues of the government shall, without undue delay, be paid in full into the accredited bank for inclusion in Govt. account.”. But it has been observed that payment received during the audit period was remitted to bank after a gap of 12 days to 41 days. The details are as under: -

S.No.	TR-5 No.	Amount (Rs.)	Date of receipt	Challan No.	Date of deposit	Delay in days
1.	027	1000	25/08/2020	31	06/10/2020	41
2.	028	1000	25/08/2020	31	06/10/2020	41
3.	033	1000	26/08/2020	34	08/09/2020	12
4.	006	80,000	23/12/2020	83	07/01/2021	14
5.	026	1,03,500	31/12/2020	87	16/01/2021	15
6.	029	34,500	31/12/2020	87	16/01/2021	15

4. In cash book, it is not mentioned under which head of account, which is irregular.

5. Cutting / Overwriting and White fluid used at Page no. 114, 122 and 129 not attested by competent authority.

Aforesaid discrepancies may be rectified under intimation to audit.



Subject: - Short coming in maintenance of Service Books.

During the test check of Service books maintained by the **Deputy Conservator of Forest (South), Tughlakabad, New Delhi**, the Service Books of following employees have been test check by the audit.: -

Sr. No.	Name & Designation
1	Anubhav Sharma, Wildlife Guard
2	Amarjit Kumar, Sr. Asstt.
3	Rajeev Kumar, Forest Guard
4	Mahesh Chand s/o Uday Singh, Labourer
5.	Ashok Meena, Forest Guard
6.	Mahipal, Driver
7.	Dineshwar, Labourer
8.	Madan s/o Chunni Lal, Labourer
9.	Thakur Das, Labourer

The following shortcomings have been noticed during the test check: -

1. The particulars of each government servant at the first page of the service book should be re-attested after every five years and fresh photo graphs should be appended and attested after every 10 years. But on test check/scrutiny of service books it has been noticed that this has not been done in the Service Book mentioned at S.No.2, 4, 6 and 9. Re-attestation has not been done in r/o all the above officers/officials.

2. Service Book to be shown to the official every year as per SR 202:

The Service book is required to be shown to the official every year and his signature obtained. The Govt. Servant will ensure that his services have been verified. Head of Office will furnish a certificate to the next higher authority every year that this requirement i.e. Showing the service book to the official and obtaining his signature therein has been complied with in respect of the previous financial year.

It is observed that the service books of the employees mentioned above at Sr. No. 1 to 9 were not shown to them.

3. Entry of AADHAAR No. has not been made in the Service Book of the employees mentioned above at S.No.2, 3, 4, 5, 6, 7, and 9 which is required as per instruction circulated by the Principal Secretary (Finance) Finance Department, GNCT of Delhi vide letter No. F3 (03)/2015/T-I/Pr.AO/2017-26 dated 10/09/2015. It has further been advised that the Detail of AADHAAR No. of employee should invariably be made in Pension Papers of the retirees, so as to enable the PAO to mention the AADHAAR Card No. in Pension Payment Order.

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11/05/2022

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4. There are number of cutting and overwriting in the Service Books which are not attested by the HOO/DDO and white fluid also used which is not permissible.
 5. Family Details, Nomination forms, Home Town Declaration, DCRG and other mandatory forms are available in the Service Books without date of submission in r/o officers at S.No.1 and 4 above. Other similar cases may be checked by the HOO and take necessary steps to complete the Service Books.
 6. The entries regarding service verification in r/o officers at S.No.1(w.e.f. 15/02/2021 to 31/12/2021), S.No.3(w.e.f. 01/07/2018 to 30/07/2021), S.No.6(w.e.f. 01/03/1994 to 30/04/1994) and S.No.7(w.e.f. 01/08/1993 to 30/04/1997) have not been attested by the competent authority.

Further the entries regarding Service verification in r/o officers at S.No.3 and 5 w.e.f. 18/12/2016 is incorrect as the above officers joined the department 18/12/2016(A/N).

7. As per rule 32(1) of CCS Pension Rules, the office is required to get the service verified from P.A.O. in respect of the official who have rendered 18 Years of Service or are to be retired with in the 5 years. The qualifying service so verified from P.A.O. shall be communicated to the employees concerned in the prescribe Performa. On review/test check of the records/ service book in this regard it was noticed that the verification of service from PAO has not been done in the cases mentioned at Sr. No. 4, 6, 7, 8 and 9 in above table.

8. Earned Leave and HPL Account not maintained/ updated in r/o officers at S. No.1, 3, 4, 5 and 6.

Further the credit in Leave Account in r/o officers at S.No.3 and 5 at the time of appointment is incorrect.

9. **No entries** of personal mark of identification, Medical, Police verification & Hometown Declaration and signature of the government servant **found** in the service book of officer at S.No.1.

Aforesaid discrepancies may be rectified under intimation to audit.


(RAJESH KUMAR)
I. A.O. – XXXI