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**DIRECTORATE OF AUDIT**  
**GOVERNMENT OF N.C.T. OF DELHI**  
**4<sup>th</sup> LEVEL, C-WING, DELHI SECIT,**  
**IP. ESTATE, NEW DELHI-110002**

**Sub-Audit report in respect of O/o Dy. Conservator of Forest (Central), Kamla Nehru Ridge, Delhi for the period 2019-2022(3F.Ys).**

**INTRODUCTION:**

The I.A.R. on the accounts of O/o Dy. Conservator of Forest (Central) Kamla Nehru Ridge. Delhi for the period 2019-2022 was conducted by field audit party no. XIV comprising of Sh. G.V.R Murali , Sr. A.O and Sh. Inder Singh, Sr. Asstt.. The audit was conducted w.e.f. 17/01/2023 to 31/01/2023 (10 working days)

**AIMS AND OBJECTIVES**

The aim and objective of the office of Dy. Conservator of Forest (North) are as follows:

1. To ensure the protection of the forest area under the possession of this division and also the plantation areas by preventing encroachments and illegal tree cutting.
2. Commitment towards increasing the green cover of Delhi by carrying out plantation activities both under DPTA, 1994 and Forest Conservation Act, 1980 on the land handed over to this division by the various project proponents.
3. they also undertakes distribution of tree saplings/seedlings to the public at free of cost through its 04 nurseries as per the annual target allotted to them.
4. DCF is also functions as Tree Officer as empowered under DPTA, 1994 issues permission for felling/transplantation of trees to both individuals and government agencies considering the merits of application/proposal as per the procedure prescribed under DPTA, 1994 Offence cases are registered under this division in case of illegal telling/pruning and compounding/penalty is awarded as per the procedure prescribed under DPTA, 1994.
5. Division also processes case of diversion of forest land under Forest Conservation Act. 1980 and carries our plantation under CAMPA.
6. They also undertake the activity of developing city forest by providing some amenities such walking tracks, benches, eco-huts etc in some of the plantation areas so as to provide green spaces for the people living in and around the locality.

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

Name of officers/officials worked as Head of Department, Head of Office, DDO and cashier during the period of 2019-22 :-

HOS

S. No.	Name	Designation	Period
1	Smt. Indhu Vijayan N., IFS	Deputy Conservator of Forest	01.04.2019 to 05.08.2020
2	Sh. Aditya Madanpotra, IFS	Deputy Conservator of Forest	06.08.2020 to 31.03.2022

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**Cashier**

**NIL**

**BUDGET ALLOCATED /EXPENDITURE**

<b>Financial Year</b>	<b>Budget Allocation</b>	<b>Actual Expenditure</b>	<b>Savings</b>
2019 - 2020	152762000	106448400	46313600
2020 - 2021	157884000	117284979	40599021
2021 - 2022	159859000	117121284	44246454

**Statutory Audit:-**

Statutory audit of O/o Dy. Conservator of Forest (Central), Kamla Nehru Ridge, Delhi has been conducted by AG (Audit) Delhi upto 2019-22.

**Vacancy Statement**

<b>Group</b>	<b>POST</b>		
	<b>Sanctioned</b>	<b>Filled</b>	<b>Vacant</b>
A	1	1	0
B	-	-	-
C	171	88	83
<b>Total</b>	<b>172</b>	<b>89</b>	<b>83</b>

**Maintenance of Records:-**

The maintenance of records of O/o Dy. Conservator of Forest (Central/North), Kamla Nehru Ridge, Delhi for the period 2019-2022 was found satisfactory subject to observations made in Current audit report.

**Old Audit Report**

There were 13 audit para's involving outstanding recoveries of Rs.16569365/- no reply was submitted by the department as such no Para's was settled as such All the pending 13 audit para's involving recovery of Rs.16569365/- . have been incorporated in the current audit report.



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S.No	Year	Total Para's+ TAN	Total Recovery	Para Settled	Para no. of Settled Para's	Outstanding Para's with para No.	Balance Recovery
1	2007-2008	2	8555950	-	-	1 & 9	8555950
2	2008-2010	4	7641750	-	-	3,5,8 & 12	7641750
3	2010-2017	3	122290	-	-	2,3 & 4	122290
4	2017-2019	4	249375	-	-	1,2,3 & 4	249375
	<b>Total</b>						<b>16569365</b>


### Current Audit Report (2019-2022)

During the course of current audit, 13 audit memo's highlighting various irregularities/recovery to the tune of Rs. 399149/- were issued. After consideration of the replies submitted by the office authorities, 13 memo(2 record memo) with the recovery of Rs 399149/- have been converted into 07 Para and 04 TAN which are incorporated in current audit.

#### Details of Current Recovery (Audit Period 2019-20)

Memo No.	Total Recoveries (In Rs.)	Amount Recovered	Balance(in Rs.)	Para No.
4	7800	-	7800	1
5	760	-	760	2
11	390589	-	390589	5
<b>Total</b>	<b>399149</b>	<b>-</b>	<b>399149</b>	

The internal audit report has been prepared on the basis of information furnished and made available by O/o Dy. Conservator of Forest (Central), Kamla Nehru Ridge, Delhi. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and of non-information on the part of audit.



(G.V.R MURALI)

Inspecting Audit Officer, Party No. XIV



List of Para (Order by Audited Year & Para)

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[View Detailed Audit Report](#)

Department :Forest							
Sub department:Deputy Conservator of Forest (Central/North), Kamla Nehru Ridge, Delhi(1380/11)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	2007	2008	1		Compensatory Plantation	O	8555950
2	2007	2008	9		Pending Bills	O	0
3	2008	2010	3		Maintenance of Plants	O	0
4	2008	2010	5		Installation of re-Boring at Garhi Mandu	O	0
5	2008	2010	8		Compensatory Plantation	O	7641750
6	2008	2010	12		Non-adjustment of Advance	O	0
7	2010	2017	2		Short deduction of UTGEIS subscription amounting to Rs. 3240/- from Group 'D' employees	O	1440
8	2010	2017	3		Forfeiture of security deposit on account of cost of compensatory plantation	O	0
9	2010	2017	4		Recovery of Rs. 120850/- on account of non recovery of DVAT	O	120850
10	2017	2019	1		Overpayment of Family Planning Allowance	O	2310
11	2017	2019	2		Undue payment towards Children Education Allowance	O	103630
12	2017	2019	3		Short recovery of Rs. 140000/- on account of composition fees for pruning of trees under DPTA 1994	O	140000
13	2017	2019	4		Recovery of excess payment made on account of IOL reimbursement	O	3435

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

Total: 16569365/-

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OLD Report PART I

(5)

3/10/06  
35  
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Ref Memo No. 5,6,6A & 18. ~~Distt:~~

Sub: **Compensatory Plantation**

Cutting of trees is prohibited in Delhi. However, in case cutting of trees is necessary or unavoidable, the same has to be done as per provision laid down in Delhi Preservation of Tree Act, 1994. A permission is required to be sought from the Tree Officer i.e. DCF which is granted generally with the condition that 10 times of number of trees fell etc. are to be planted in a given period which is generally one year. At the time of permission, the person concerned is directed to deposit security which is refundable after verification of trees planted as compensatory afforestation and if trees are not planted within specified period the tree officer may cause the trees to be planted and may recover cost of plantation from such person in prescribed manner. Terms and conditions of permit letter stipulates that if applicant fails to replant trees within 2 years and amount of Rs. 650/- per tree is liable to be recovered from the individual.

Scrutiny of record in r/o compensatory plantation during audit period revealed following discrepancies:-

A Non Maintenance of monitoring record in r/o compensatory plantation

It has been noticed by the audit that this division is not maintaining any monitoring record in respect of compensatory plantation in lieu of tree cutting/felling etc. The department also failed to produce the requisite information/records such as number of request received to fell trees, permission granted for felling trees during the year, trees to be replanted against these permission, number of trees planted by the permit holders, cost of recovery towards compensatory plantation, as a result audit could not ascertain the exact shortfall in compensatory plantation and recovery thereof during audit period. Record of such proceedings may be kept in chronological order so that proper monitoring of compensatory plantation could be done and defaulters may be fined accordingly.

B Recovery on account of cost of compensatory plantation

On the basis of information/record provided by the North forest division to the audit it has been observed that during 2003-04 to 2005-06 in three years DCF(North Forest Division) Tree Officer has granted permission to fell 997 no. of trees against which compensatory plantation of 8508 trees were to be done but only 906 trees were planted till the prescribed time limit which has resulted in recovery of Rs. 49,41,300/- as detailed below :-

(57) side file 12/05  
311

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**Recovery from individuals/organization other than DMRC and Northern Railways**

Year	No. of trees felled as per permission letter	No. of trees to be planted	Actual No. of trees planted	Difference between col. no. 3 and 4	Cost of recovery of compensatory plantation
1	2	3	4	5	6
2003-04	185	1205	427	778	778x650=505700
2004-05	367	3178	409	2769	2769x650=1799850
2005-06	445	4125	70	4055	4055x650=2635750
Total	997	8508	906	7602	4941300/-

Recovery of Rs. 4941300/- may be made from the defaulters as a cost of compensatory plantation towards expenditure to be incurred on plantation by the tree officer under intimation to audit.

Further 25 cases of permission granted during 2006-07 and 2007-08 were test checked. No record of compensatory plantation done by these permit holders was made available to audit. As their prescribed time limit to initiate plantation proceedings or get the same verified by Tree Officer (as the case may be) has been lapsed, action of forfeiture of security and penalty @ Rs. 650/- per tree be initiated against defaulters under intimation to audit.

**Recovery from DMRC:** Scrutiny of record revealed that total 2245 nos. of permission were granted to DMRC as per details given below:-

Year	No of tree cutting permission
2003-04	1487
2004-05	332
2005-06	426

Compensatory plantation of 18160 was to be done by DMRC against above mentioned tree cutting but the department had planted 12889 trees only. The cost of balance 5271 nos. of trees @Rs.650 per tree with amount to Rs. 3426150/- may be recovered from DMRC towards the cost compensatory plantation under intimation to audit.

**Recovery from Northern Railways**

Northern railways has been granted permission for felling of 12129 nos. of trees in 12/2004 for 3333 trees in 12/2005 and 67 nos. of trees 2005 totaling to 15529 trees



against which 155290 were to be planted where as 155000 trees has been planted by the Northern railway. Therefore cost of 290x650 i.e. 188500 may be recovered from N.R.

Apart from the above it has been observed by the audit that no security deposit was obtained from DMRC and N.R. nor these agencies have replanted the trees in time.

Implementation of Delhi preservation of tree act, 1994 seems to be failure due to only non maintenance of proper monitoring systems. The very propose of this act i.e. discourage the persons to cut trees by way of imposing a sort of penalty is also defeated. Had the compensatory afforestation in view of the requirement of Tree Act been completed this capital would have gained environmental development.

Para No. 2

Ref. Memo No. 8, Dated: 13-5-08

Sub: Blockage of funds amounting to Rs. 11,24,286/-

Scrutiny of purchase file of 3 nos. of Mahindra and Mahindra Shan Tractors and 3 tipping trolleys(hydraulic) revealed that the division had made 100% advance payment for procurement of 3 numbers of tractors and trolleys as detailed below:-

Item	To whom paid	Amount
Mahindra Tractors (SHAAN 3 numbers)	M/s Mahindra and Mahindra Ltd.	Rs. 861036/- (Ch. No. 200865 dt. 19-3-08)
Tipping Trolleys (3 numbers)	M/s Metaitech Motors Pvt. Ltd.	Rs. 263250/- (ch. No. 200866/- dt. 19-3-08)

It has been observed by audit that till date neither the trolleys have been received nor the bills have been got adjusted. Even the tractors are lying in the division useiless for want of their registration and attachment of trolleys. As the said procurement was considered highly essential and the same has to be engaged for transportation of water, manure and free distribution of saplings. Reasons for not initiating efforts for taking speedy delivery of trolleys and blockage of funds amounting to Rs. 11,24,286/- till date may please be intimated to audit.

55 50/c 19/10 19 32 67

Para No. 3

Ref. Memo No. 7, Dated: 13-5-08

**Sub: Unjustified payments of water bills amounting to Rs. 316393/- during 2007-08**

Scrutiny of file relating to payment of water bills for the period 2007-08 revealed that bills for connection No. 36253K were paid at uniform rates i.e. Rs. 26590/- for a month of 31 days and Rs 25733/- for a month having 30 days as the status of meter is shown as BURIED.

Further, it was also observed that on 17-8-07 a letter was received from DJB to replace the meter within 15 days from a registered plumber but no action has been taken till date. Reasons for unjustified payment to DJB amounting to Rs. 316393/- may be clarified. Speedy efforts to install a new water meter may be initiated and excess payment made to DJB, if any, got adjusted by taking average of consumption thereafter. Audit is of the view had the water meter been repaired in time department would have paid less bill.

Para No. 4

Ref. Memo No. 11, Dated: 15-5-08

**Sub: Overpayment of TA amounting to Rs. 1200/-**

As per service rules if the official is absent for whole calendar month TA will not be admissible for that month but test audit of service books revealed that the same has been given in following cases :-

S.No.	Name of Official	Period of leave	Rate of TA	For months	Amount to be recovered
1	Sh. Tilak Chand. ACE	23-1-08 to 17-3-08	400/-	For 2/08	400/-
2	Sh. Dev Narain, Lab	1-7-07 to 2-8-07	100/-	For 7/07	100/-
3	Sh. Vishnu Kumar, UDC	24-7-07 to 7-12-07(HPL)	100/-	For 8/07 to 11/07	400/-
4	Sh. Rambir, Lab	15-5-07 to 30-6-07	100/-	For 6/07	100/-
5	Smt. Vidhya Devi, Lab	28-11-07 to 17-2-08	100/-	for 12/07 to 1/08	200/-
				TOTAL	1200/-

The recovery may be made from concerned official after due verification. Similar other cases may be reviewed and recovery, if any, may be made under intimation to audit.



Para-2

Para No. 5

(3) (Para 2)

Ref. Memo No. 13, Dated: 15-5-08

(5) 49/c 46/c 20 31 66

Sub: Non Accountal of items worth Rs. 186975/- in stock register.

On going through stock registers following discrepancies were noticed:-

1 A purchase of nursery tools amounting to Rs. 186975/- was made by Central Division (As per annexure A). The purchase were made as per requirement given by all the ranges but no entry has been made in the stock register of Central Division. It was told that the items were directly delivered at the ranges and the entries were made in the ranges stock register but stock register of Alipur and KNR were not provided to audit. Hence, procurement of articles could not be authenticated. Whereas, each and every item either purchased by the department or transferred from other department should be first entered in master stock register being maintained by the HQ and then issued to ranges, so that it could be ascertained that how many equipments/tools of different types are lying with the ranges. The practice is irregular and already objected in previous audit.

2 Physical verification was not found conducted till date. However, it should be done once every year. Needful be done and compliance shown to audit.

3 As per purchase file the nursery tools were required after 6-7 years due to unserviceable condition of tools purchased in 2000 (as per certificate given by ranges). But no record of unserviceable items is given by HQ or ranges. Whereabouts of unserviceable items may be traced out and shown to audit. The record of purchases made in 2000 was not made available to audit. So, if there is any short/missing in stock may be worked out and recovered from concerned official after due verification.

Para No. 6

(4) (Para 3)

Ref. Memo No. 19, Dated:

Sub: Procurement of saplings

Scrutiny of file relating to supply of sapling for various ranges revealed that during 2007-08 work order for supply of sapling was awarded to M/s Shashank Gupta on 23-11-07 @ Rs. 17/- per sapling for various plantation areas as detailed below :-

S.No.	Area	No. of Saplings	Amount
1	G pocket Garhi Mandu	6000	102000/-
2	H pocket Garhi Mandu	6000	102000/-
3	Burari	6000	102000/-

As per terms and conditions of work order sapling were to be supplied within 10 days but till date M/s Shashank Gupta has not supplied saplings. Further, it has been observed that on 23-1-08 Haryana Forest Dev. Corporation Ltd. had given its consent to supply the seedlings @ Rs. 15/- per sapling but till date work order has not been awarded to any supplier which would have definitely affected the plantation target of division.

Reasons for not awarding work contract till date and not approaching any govt. nursery prior to award of work order may please be clarified to audit.

Further, reason for less output of saplings in nursery of Central Forest Division which left the department with no option except to procure saplings from market may also be clarified. It has also been observed that as per terms and conditions of work order EMD amounting to Rs. 10,800/- @ Rs. 3600/- per tender ) has not been deposited in Govt. Treasury after forfeiting the same, reason may be clarified to audit.

Para No. 7

Ref. Memo No. 12, Dated: 15-5-08

Sub: Work Orders

The department is engaged in plantation of trees in the reserved forest of Delhi and to achieve the various work orders awarded during 2007-08. Though complete list/files of work awarded during audit period was not provided to audit but test check of files made available to audit revealed following discrepancies :-

A Work awarded at different rates:

Name of work: Digging of Pits

Scrutiny of records revealed that work of digging of pits was awarded at different rates as per details given below:-

Site	No. of pits/Size	Rate/pits	Work awarded to	Date of W/O
Burari Drain	9000(60x60x60cm)	@12.48/pit	M/s Deep Nursery	14-9-07
Central Ridge	10000(60x60x60cm)	@16.85/pit	M/s Shivansh Traders	July,07
Mukhmailpur	9000(60x60x60cm)	@19.30/pit	M/s Sai Deep	18-1-08
Burari	7000(60x60x60cm)	@12.48/pit	M/s Sai Deep	28-9-07

Name of work: Maintenance of plantation

Site	Work Awarded to	Rate
Central Ridge	M/s Sai Deep Enterprises	@3.66/plant
Burari	M/s Sai Deep Enterprises	@2.89/plant
B,C,D Pkt. Garhi Mandu	M/s Nagaland Sales Agency	@1.91/plant

Reasons for awarding works of same description at different rates needs clarification.



**B Under utilization of Hasquavarna Brush Wood Cutter Machines**

The division had purchased 04 Harquarna Brush Wood Cutter Machine @45000/- each during the audit period ( 2 in November,07 and 2 in January,08) for use in different ranges for the purpose of weed removal but it has been observed that work of weed removal was performed by other agencies in the same period in various plantation areas incurring an expenditure of Rs. 1,93,844/- unless and until it was objected by higher authorities in January, 08 in case of Mukhmailpur plantation area. Reason for not getting the work done through labours by using machine may please be clarified.

**C** As per clause 4 @ 5 of NIQ of both works of removal of weeds and digging of pits, the work must be completed within 10 days of issue of work order, in case of failure, EMD will be forfeited and contractor will get the work done at his own risk and cost but no record of date of completion of work and handing over the site by contractor was shown to audit, even the certificate recorded at the back of bills are without date. Further, it was also observed that work of removal of weeds and digging of pits were allotted on the same date which restricts the audit to authenticate that work could be completed in time i.e. within 10 days of award of work order.

**D** It was also observed by the audit that during 2007-08 no work order was executed through PWD or IFCD which needs clarification. Moreover, though the work are of routine nature but every time, time and manpower is engaged for initiating the process of tender, making comparative etc. and orders for various ranges for the same work have been split out to avoid approval of finance department. Audit is of the view that the rate of works order may further be reduced to its minimum if the department had adopted the process of block sanction and consolidated requirement of all ranges may be assessed in advance before issuing work orders.

Para No. 8

Para 5

Ref Memo No.01 Dated: 8.5.08

**Sub: Deployment of labour to other departments**

It has been observed that 26 numbers of labours who had received salary amounting to Rs. 29,01,600/- (approx) from this North Forest Division during 2002-08 are deployed to other departments and various forestry work like digging of pits, weed removal and maintenance of plants etc. is being got done by private agencies taking the plea of shortage of labour. During 2007-08 and expenditure amounting to approx 40 lacs was incurred on the said works. These labour could undertake this work had they not been deployed to other departments. It may be seen by the higher authorities for necessary action.

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 7  
 Para No. 9  
 Para B

(51)  
 44/c  
 28  
 26/c  
 63

Ref. Memo No. Dated:

Sub: Pending Bills

Scrutiny of records revealed that in division bills amounting to Rs. 2,82,312/- were pending during 2006-07 (which were cleared in December, 07) and bills amounting to Rs. 30,75,490/- for 2007-08 are still pending. The reason for delay is either for want of funds or due to late receipt of bills from the contractors. The audit is of the opinion that had the budget been prepared correctly at the time of submission of revised estimate these would have been timely cleared. Second reason reflects true picture of late receipt of services of various works and stores. Had the stores and services of work been done in time the bills could have been submitted timely in divisions. Details of pending bill is annexed at annexure A.

Details of pending bills

2006-07

S.No.	Bill No.	Date	Amount	Particulars	Date of submission to HQ	Date of received back from the HQ	Reason for delay
1	966, 967, 968, 969, & 970 (January, 07)	5-3-07	43467/-	Mittal Water Supplier ITO Range	5-10-07 & 23-11-07	11-10-07 & 7-12-07	Non availability of funds and late receiving of bills from contractor as well as ranges
2	983, 984, 985, 986, 987 (February, 07)	6-3-07	49167/-	-do-	-do-	-do-	-do-
3	991, 992, 993, 994 (March, 07) ITO Range	30-3-07	189678/-	Mittal Water Supplier, ITO, Central Ridge, Alipur	-do-	-do-	-do-
	996, 997, 998 (March 07)	-do-		-do-	-do-	-do-	-do-
	999, 1000, 1001 & 1002 (March, 07) Alipur Range	-do-		-do-	-do-	-do-	-do-



Para No. 10

Sub: Non production of records

The following records/documents were not produced to audit.

- 1 Details of plan schemes alongwith physical targets and achievements and relevant files
- 2 Minutes of purchase committee meetings
- 3 Property register
- 4 History sheet of vehicles
- 5 Copy of annual plan
- 6 List of unserviceable items
- 7 Reply of old outstanding paras
- 8 Spouse information in r/o staff deployed in various ranges
- 9 LTA & STA registers
- 10 Details of no. of nurseries and details of plantation therein during 2007-08
- 11 Rules relating to offence charges imposed on offenders for illegal cutting of trees
- 12 Non consumable stock register of KNR Nursery and Alipur
- 13 Incomplete records relating to tree felling , compensatory plantation in lieu thereof ,recovery records, forfeiture of security deposit and penalty imposed upon them, if any
- 14 File in r/o development of irrigation facility at Mukhmailpur city forest
- 15 File in r/o maintenance of plantation at Pkt. B C D Garhi Mandu
- 16 File in r/o maintenance of plantation at Central Ridge
- 17 File in r/o security personal at various site M/s Deep Security Services

*S. K. J.*  
I. A. D.  
A. P. No. 12

49  
W/C  
4/12  
25  
26  
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**TEST AUDIT NOTE**

TAN-1

Ref. Memo No. 11, Dated: 15-5-08

Sub: **Service Books and GPF Class-IV**

On going through the service books of the officials following discrepancies were noticed:

- 1 **Service record:** It has been noticed that details given on the 1st page of service books has not been retested after every five years
- 2 **Nomination forms:** The nomination forms and family details has not been found pasted in most of the service books(List attached)
- 3 **Service verification:** It was observed that service verification has not been done uptodate in following cases :

**Sr. No. Name & Designation**

- |   |                        |
|---|------------------------|
| 1 | Sh. Sanjay Kumar,FG    |
| 2 | Sh. Vishnu Kumar,UDC   |
| 3 | Sh. Deep Chand, Labour |

- 4 **Qualifying Service:** As per service rules a certificate should have been issued to officials who have completed 25yrs of their service or left with 5yrs of service. But the same has not been issued to following officials.

Sr.No.	Name & Designation	DOB	DOA
1	Smt. Sunita Sharma,UDC	30-5-55	5-1-81
2	Sh. Rajinder Rai, DRO	8-8-53	29-12-73

- 5 **Leave Account:** It has been noticed that leave account is not uptodate in most of the cases. The following discrepancies has been noticed :

Sh. Ram Shabd, Lab. 1-1-05 to 30-6-05(HPL)      Balance should be taken  
286 instead of 276

- 6 **GPF Class-IV:** It has been noticed that entries of the subscription, made by official, not made in GPF register.

Needful be done and compliance shown to audit. Other similar cases may be reviewed at your level.

43 437c 497c 457c 411c 25 27 27 60

Ref Memo No. 15, Dated : 15-5-08

TAN-2

Sub: Stock Register (Garhi Mandu)

On going through stock register following discrepancies were noticed:

Physical verification was not found conducted till date. However, it should be done once every year. Needful be done and compliance shown to audit.

In non consumable register articles were reduced and shown as NIL which is irregular. Non consumable items cannot be reduced to NIL till their condemnation/auction. Hence all the non consumable items be restored and compliance shown to audit.

Consumable register has been maintained annually i.e. a new register is opened every year. But no brought forward entries were taken from old register. This practice is irregular. Under these circumstances it could not be ascertained that what is the exact quantity of items lying in the store.

Needful be done and compliance shown to audit.

Ref. Memo No. 16, Dated : 15-5-08

TAN-3

Sub: Stock Register (Alipur)

On going through stock register following discrepancies were noticed:

Non consumable register was not made available to audit.

Physical verification was not found conducted till date. However, it should be done once every year. Needful be done and compliance shown to audit.

Consumable register has been maintained annually i.e. a new register is opened every year. But no brought forward entries were taken from old register. This practice is irregular. Under these circumstances it could not be ascertained that what is the exact quantity of items lying in the store.

Annexure A shows irregularities/discrepancies in items purchased and issued as the columns of issue and balance are left blank in entries.

Needful be done and compliance shown to audit



Ref. Memo No. 17, Dated : 15-5-08

Sub: Stock Register (Non consumable reg. of HQ KNR (Shahadra))

On going through stock register following discrepancies were noticed:

Non consumable register was not made available to audit.

Physical verification was not found conducted till date. However, it should be done once every year. Needful be done and compliance shown to audit.

In 2000-01 a purchase of Rs. 186975/- was made for nursery tools as per annexure A and in this regard a certificate was given by rangers that no tools were purchased after 2000.

The following entries contradict that certificate :-

Sl. No.	Page No.	Items	No.	Period of purchase	For
1	3	Pawra	5	2003-04	KNR Nur
2	4	Tasla	5	2003-04	KNR Nur
3	5	Pawra	20	2002-03	Garhi Mandu
4	7	Khurpi	15	2002-03	KNR Nur

Circumstances under which purchases were made without checking the stock register of concerned ranges may be clarified to audit.

Needful be done and compliance shown to audit.

Ref. Memo No. 14, Dated : 15-5-08

Sub: Stock Register (KNR Nursery)

On going through stock register following discrepancies were noticed:

Physical verification was not found conducted till date. However, it should be done once every year. Needful be done and compliance shown to audit.

Consumable register has been maintained annually i.e. a new register is opened every year. But no brought forward entries were taken from old register. This practice is irregular. Under these circumstances it could not be ascertained that what is the exact quantity of items lying in the store.

Non consumable register was not made available to audit.



PART II  
CURRENT AUDIT

PARA No. 01

Subject:- Short Recovery of Security Fee Rs.27000

Under the Delhi Preservation of Trees Act 1994, it is mandatory to obtain the permission of the DCF to cut a tree if cutting of that/those tree(s) become absolute necessary. A permission generally given with the condition that ten times of nos. of trees cut would be planted within a specified period and as an assurance, there is a provision to obtain a refundable Security Deposit from the party concerned.

In the meeting of Council of Ministers of GNCTD, held on 24.02.2010, it was decided that the existing amount of Security of Rs.1000/- be raised to Rs.28000/- for each tree to be removed under the Delhi Preservation of trees Act 1994, with the refundable/non refundable component of Rs.14000/- each for ensuring compensatory Plantation by the Applicant vis-à-vis the Forest Department. It was also decided that aforesaid decision of the Council of Ministers of GNCTD shall be implemented with effect from 02.03.2010. All the DCFs/Tree Officers were directed to process the pending cases accordingly. During the course of audit it has been noticed that in the following case the security deposit was accepted for a lesser amount.

S.N	Name of the applicant	Date of permission	No. of tree cut	Prescribed amount of Security Deposit	Amount of recvd	Short Recovery
1	SR, DEN/Estate/Northern Railway, DRM Office New Delhi	17/3/10	01	28000/-	1000/-	27000/-
				28000/-	1000/-	27000/-

The abovementioned short-recovery of Rs.27000/- may be realized immediately from the agency concerned under intimation to audit.

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40/c 38/c

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Para No. 02

Subject:- Non-recovery of penalty amount of Rs. 147000 from the offenders (tree cutters)

In case if it becomes absolute necessary to cut a tree, permission of the DCF is mandatory under the Delhi Preservation of Trees Act 1994. The permission is generally given with condition that ten times of nos. of trees fell/cut are to be planted in a given period failing which the DCF has power to impose a penalty on the offender under section 21 of the said Act.

During the test check of records for the year 2008-09 - 2009-10, it has been observed that in the following cases the penalty has been imposed by the DCF on the basis of the merit of the case but the amount of penalty has not been deposited by the offenders. The details are as below

S.N	Name of the agency	File No.	Date of booking of case	Date of decision	Amount of penalty	Nos. of tree cut
1	Manager BSES	KNR/14/08	29.09.08	30.01.2009	7000/-	3 X
2	All India Panchayat Parishad, Mayur Vihar	KNR/15/08	27.10.08	02.06.09	90000/-	9
3	Sh. Naresh Singh	KNR/23/08	17.12.08	24.06.09	50000/-	5 X
4	Pujari & Secy. Durga Mandir, Surya Niketan	KNR/27/09	18.02.09	15.05.09	20000/-	2

(44) 39/c 41/c 37/c 30/234 (21) (56)

5	Sh. Parikshit Sawhney, Vasant GHS Ltd. Mayur Vihar	KNR/27/09	06.02.09	04.02.10	70000/-	8
6	Sh. Anil Prasad ohters & 10	KNR/02/09-	12.05.09	10.08.08	10000/-	1
					147,000/-	

The above amount of penalty of Rs.147000 may be recovered from the defaulters immediately and credited to Govt. account under intimation to audit.

3  
 PARA No. 05

Subject:- Maintenance of Plants

During the course of audit of accounts for the year 2008-09 to 2009-10 in r/o of office of the Dy Conservator of Forests (Central/north) GNCTD, it has been noticed that an Open Tender Enquiry was floated for providing water through water-tankers for 03 years to the plants being maintained by the Division but the Open Tender enquiry was cancelled due to certain irregularities in opening of the tenders duly recorded on the file. On 25.04.2007, it was decided to float Limited Tenders for the same purpose. The Tender Enquiry was placed on the Website of the GNCT of Delhi. In response 05 contractors participated in the tender enquiry. The Tenders were floated for providing water to the plants at 07 different sites under the Division. As per comparative statements M/s. Mittal Water Suppliers quoted the lowest rates for 06 sites whereas M/s. Kumar Water Supply Co. quoted the lowest rates for a single site. Subsequently M/s. Mittal and M/s. Kumar water Supply Co. were selected. Respective agreements were entered into between DCF Central Division and M/s. Mittal Water Supplies and M/s. Kumar Water Supply Co. The initial agreement was for the period from 20.09.2007 to 31.03.2008. The provision was kept in the agreement to further extend the contract by the CF. Both the



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38/c
35/c
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36/c
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contractors provided water to the plants upto June 2008 whereas the contract was upto 31.03.2008. Though further extension was granted for providing of water yet no agreement was entered into.

Further, it cannot be denied that a "tractor" is a vital part for executing the job of providing water to the plants through Water-Tanker. During scrutiny of the file, it has been noticed that both the selected contractors annexed the registration certificates of the tractors in their possession to become eligible as successful tenderers. Details of "Fitness Certificates" issued by the Transport Dept. of GNCT of Delhi are under:

S.No.	Registration no.	Fitness Valid Upto
	M/s. Mittal Water Supply	
1	DL 1 GB 4189	26.09.2001
2	DL 1 GA 5053	02.12.2005
3	DL 1E 1351	31.08.2007
4	DL 1 E 1352	31.08.2007
5	DL 1E 1195	18.07.2004
6	DL 1 GA 3005	24.03.2007
7	DL 1 GB 3660	02.01.2003
8	DL 1GA 4384	12.12.2005
	M/s. Kumar Water Supply	
1	DL 1E 1205	16.09.2005
2	DL 1GB 4674	15.03.2006
3	DL 1GB 3510	04.11.2000
4	DL 1E 1169	26.10.2003
5	DL 1E 1097	31.03.2000
6	DL 1E 1255	31.01.2004



42     34/c     35/c  
 37/c     28/c     22     24/c  
19     54

At the time of executing the Agreement, none of the tractors declared by the Selected Contractors had a VALID FITNESS CERTIFICATE. Reason for the above mentioned irregularities may be communicated to the audit.

PARA No. ~~07~~ 10 14 c-9 Pura-9

**Subject:- Non-Maintenance of Distribution of Stock Worth Rs.4.97 lakhs**

During the course of audit of accounts for the year 2008-09 to 2009-10 in r/o of office of the Dy Conservator of Forests (Central/north) GNCTD, it has been noticed that a number of items were purchased by KNR Nursery as entered by Shri. Hari Shanker, Dy. Range Officer and the same were issued to the same nursery and received by himself as per details given below:

S.N.	Items	Qty.	Date of Purchase	Balance as on 31.3.2010	Cost
1	Plastic Bags	2857 kg	6.11.08	Nil	352840/-
2	Gober Khaad	632 qtl	26.11.08	Nil	62038/-
3	Bone meal	6100 kg	26.11.08	Nil	42700/-
4	Neem Cake	6100 kg	26.11.08	nil	39650/-
					497228/-

The records made available to the audit does not show the consumption of abovesaid items and so in the absence of such details of supportive documents, authenticity of consumption of these items cannot be verified by the audit.

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38/c 33 24  
34/c 18  
36/c 53

PARA NO. 05

Subject:- Installation of re-Boring at Garhi Mandu

File No. 383/DCF(N)/Stores/08-09

During the course of scrutiny of records, it has been observed that Limited Tenders were invited for the purpose of Re-boring at Garhi Mandu. Twelve contractors were sent the Tender notices. The NIT was not placed on the Website of the Delhi Govt.

On scrutiny of records it has been noticed that six tenders were received against the tender enquiry and out of the 06 tenderer, M/s Dhananjay Constructions were selected for the job.

Further as per Terms and condition No. 04, the successful tenderer shall have to deposit 5% of the tendered amount as Performance Guarantee in the form of Bank Draft from any nationalized bank which shall be refunded after successful completion of the work. The contract was awarded to M/s. Dhananjay Construction vide letter No. 383/DCF(N)/Stores/08-09/1425-28 dated 06.08.08, but the Award Letter did not warrant the Performance Guarantee; the contract was simply awarded without asking for the Performance Guarantee.

As per Terms and Conditions No. 5, the job was to be completed within 20 days from the date of issue of the work order extendable upto 05 days due to valid reason only; but the job was not completed even after a lapse of 200 days (Refer to letter No. 383/DCF(N)/Stores/08-09/3922-24 dated 20.02.2009). No action was taken by the department against the contractor non-completion of the job within the stipulated time.

It is worth mentioning here that for non-completion of the job within the stipulated time by the contractor; even his EMD could also have NOT been forfeited because the Demand Draft of EMD was valid upto 31.12.2008 only.

The records does not reveal as to when the job was completed. However the bill against the job was received by the department in Jan 2010.

PARA NO. 06 16

Subject:-Non adjustment of Contingent Advances

The Head of Office may under the provisions of GFR 192 (1)(2), sanction advances to a Govt. servant for purchase of goods or services or any other specific purpose needed for the management of the office and the adjustment bill alongwith balance if any shall be submitted by the govt. servant within 15 days of the drawal of advance, failing which the advance or balance shall be recovered from his next salaries.

During the course of audit of accounts for the year 2008-09 to 2009-10 in r/o of office of the Dy Conservator of Forests (Central/north) GNCTD, it has been noticed that on number of occasions advances had been sanctioned but adjustment of those advances have not been made despite a lapse of prescribed limit of adjustment. Details of advances are as under:-

S.N.	Name of the firm	Date of sanction	of amount
1	Metal Tech Pvt Ltd	19.05.09	16875/-
2	Ex-Engg., CD IV	29.05.09	1,19,000/-
3	--do--	29.05.09	1,99,000/-
4	--do--	29.05.09	2,73,000/-
5	Metal Tech Pvt Ltd.	06.07.09	1,60,875/-
6	Ex-Engg Div. III I&FCD	17.07.09	1,82,000/-
7	Divi. Director, Social Forestry, Agra	19.08.10	5,63,500/-
8	--do--	19.08.10	5,79,000/-
9	JK Tyres Industry	02.11.10	23,548/-
10.	--do--	28.05.08	18,390/-
11	Tyre & Tubes	23.12.10	54,450/-
12	Purchase of Battery	13.03.09	5,358/-



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18/c

PARA No. 07

Subject: Providing and Fixing casing Pipe MS 6"

File No. 260/DCF@/Stores /05-06 - Installing of GI Shed at KNR Nursery

During the course of audit of office of the DCF(Central/North) for the year 2008-09 to 2009-10, it has been noticed that a Job of "Providing and Fixing casing Pipe MS 6" was executed through M/s. Khan Bore Well. The job has been got executed under GFR 146. The expenditure incurred on the above job is Rs.99000/-. Clarification regarding the following observations may be communicated to the audit.

1. The job has been got done under GFR 146 and a joint certificate has been recorded by the DCF West, DCF North, ACF West and AO HQ., whereas as per GFR 146 Local Purchase Committee consisting of three members of an appropriate level should be constituted by the HEAD OF DEPARTMENT. In this case no Purchase Committee was constituted by the HOD.
2. GFR 146 says that the Committee will survey the market to ascertain the reasonableness of rate, quality and specifications and identify the appropriate supplier whereas the file does not speak whether any survey was made by the Board of Officers.
3. No requirement for the job has been found attached in the file.
4. As per clause No. 2, the work was to be done under the supervision of Dy. Range Officer KNR Nursery but no official or officer has certified that the job was carried out satisfactorily. In any case this certificate was invariably required before making the payment.

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PARA NO. 08

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PARS III  
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Subject: Compensatory Plantation

Under the Delhi Preservation of Trees Act 1994, it is mandatory to obtain the permission of the DCF to cut a tree if cutting of that/those tree(s) become absolute necessary. A permission generally given with the condition that ten times of nos. of trees cut would be planted within a specified period and



as an assurance, there is a provision to obtain a refundable Security Deposit from the party concerned.

In the meeting of Council of Ministers of GNCTD, held on 24.02.2010, it was decided that the existing amount of Security of Rs.1000/- be raised to Rs.28000/- for each tree to be removed under the Delhi Preservation of trees Act 1994, with the refundable/non refundable component of Rs.14000/- each for ensuring compensatory Plantation by the applicant vis-à-vis the Forest Department. It was also decided that aforesaid decision of the Council of Ministers of GNCTD shall be implemented with effect from 02.03.2010. All the DCFs/Tree Officers were directed to process the pending cases accordingly.

During the course of audit, the records related to the Grant of Permission for tree felling/transplant for the period 2008-09 and 2009-10, in r/o govt. Agencies/Private Bodies/Individuals (list attached) were scrutinized. It has been noticed that in no. of cases permission was granted to cut the trees (Annexure 'A') and the applicants concerned were directed for the tree plantation within the stipulated time period but as per record available the parties concerned did not transplant the trees within the time period stipulated by the department and so their Security Deposit amounting to Rs.76,41,750/- may be forfeited. The same has not been done by the department. Audit is of the view that all the cases may be reviewed and defaulters may be identified and their Security Deposit may be forfeited and taken into the Govt. Account under intimation to audit.

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PARA no. 09

Subject:- Insufficient Time for Tender Preparation

During the course of audit of accounts for the year 2008-09 to 2009-10 in r/o of office of the Dy Conservator of Forests (Central/north) GNCTD, it has been noticed that while resorting to Tender Enquiry, the time given for submitting the bids were very unrealistically short, which certainly resulted that the firms which acquainted with the functioning of the department

1. Procurement of Nursery Material

F.296/DCF(N)/Stores 06-07 Rs.37,05,000/-

NIT was published on 21.2.2010 and the last date of submission of tenders was 26.02.2010

2. Digging of 76800 Pits

F.379/DCF(N)/Stores/08-09

NIT was published on 25.06.2008 and the last date of submission of tenders was 02.07.2008

3. digging of 50000 pits

F.379/DCF(N)/Stores/08-09

NIT was published on 23.06.2009 and the last date of submission of tenders was 02.07.2009

The large and complex work running into lacs of rupees, involves a lot of spadework before submitting the bids. Due to abnormally short time given, only the regular contractors numbering 04 participate in the bids every time. The regular contractors who are acquainted with the functioning of the department are always in a position to submit their bids in such a short period and at high rates. Thus the purpose of floating Open/Limited Tenders to give wide publicity and generate sufficient competition seems to have been defeated.

PARA NO 10

Subject: Tuition Fee Reimbursement

During the course of audit of accounts for the year 2008-09 to 2009-10 in r/o of office of the Dy Conservator of Forests (Central/north) GNCTD, the following shortcomings have been noticed

1. as per recommendations of the Vith Central Pay Commission, reimbursement should be made on the submission of original receipts self certified by the govt. servant. These guidelines have not been followed at the time of settlement of Tuition Fee Reimbursement Claims. A few of the instances are:-

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Sh. Bishan Sharma, Labour, Sh. Sunder Pal, Sh. Rattan Singh, Sh. Girdhari Lal, Sh. Lalji Singh Yadav.

In the absence of fee receipts, the authenticity of these claims cannot be certified.

2. The following officials have been overpaid the reimbursement of tuition fee

(a) Sh. Muneesh Kumar - The official has been sanctioned Rs.5640 instead of Rs.5300 (400 X 12 + 500) during 2009-10. Over paid amount Rs.340/-

(b) Sh. Hari Ram - The official has been sanctioned Rs.21850 instead of 21565/- (800 X 12 + 35+280)+(900 X 12 +560+290)=21565. Over paid amount - Rs.285/-(Year 09-10)

(c) Sh. Iqbal Singh- The official has been sanctioned Rs.6175/- whereas he has claimed Rs.4330/- and thus overpaid amount Rs.1845/-(year 08-09)

The overpaid amount may be recovered from the officials concerned and remitted to govt. account under intimation to audit.

PARA NO. 11

Subject: Grant of Care Taking Allowance

During the course of audit of accounts for the year 2008-09 to 2009-10 in r/o of office of the Dy Conservator of Forests (Central/north) GNCTD, it has been noticed that Sh. Kailash Sharma, LDC has been sanctioned Care Taking Allowance by the Head of Office wef 28.05.2008 and till date he has been drawing the Care Taking allowance. He has been sanctioned the Care Taking Allowance in pursuance of the implementation of Revised Pay Rules 2008. No particular authority has been mentioned in the Sanction Letter under which Sh. Kailash Sharma LDC has been sanctioned and paid the Care Taking Allowance.

Under the Delegation of financial Power Rules, 'Care Taking Allowance can only be sanctioned by the HEAD OF DEPARTMENT. Moreover, this allowance can be sanctioned to the official who has been working against a sanctioned post of Care Taker of the Official Building.) Sh. Kailash Sharma, LDC has



28/5 28/c 35 38/c 39 42  
taken the charge of Store Keeper from Sh. Jagdish Rana vide letter No. F.1(176)/DCF(C)/PA/MISC/07-08/595-600 dated 28.5.2008. Hence the amount paid to Sh. Kailash Sharma, LDC amounting to Rs.17930/- on a/c of Care Taking Allowance may be recovered immediately and deposited in the govt. account under intimation to audit. Further payment of Care Taking Allowance may be stopped immediately. 47

Stores Keepers can be sanctioned Special Pay/Allowance under the provisions of General Financial Rules (GFR 275) against furnishing/executing a Security Bond.

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PARA NO. 12 17 PC 8 15

Subject:- Non Adjustment of Advances

During the course of audit of accounts for the year 2008-09 to 2009-10 in r/o of office of the Dy Conservator of Forests (Central/north) GNCTD, it has been noticed that Advances for Medical Treatment/TA/LTC has been allowed but adjustment bills are still pending in the department. A few of them are as under:

A. Medical Advance

- i. Sh. Ashok Kumar forest guard Rs.2,42,000/- Bill No. 42/24.11.08  
24.04.08
- ii. Sh. Ashok Kumar Forest Guard Rs.1,29,150/- Bill No. 425/11.12.08

B. LTC Advance

Sh. Sudesh Kumar Labour Rs.8338/- Bill No. 130/12.6.09

C. Transfer TA

Sh. Radhey Shyam Forest Ranger Rs.75000/- Bill No. 523/22.1.2010

D. TA Advance

Sh. Rajesh S Kumar DCF Rs.50000/- Bill No. 346/25.9.10 09

It is suggested the adjustment bills may kindly be preferred to the PAO immediately under intimation to audit.

PARA NO. 12

Subject:- Pay and Allowances

During the course of audit of accounts for the year 2008-09 to 2009-10 in r/o of office of the Dy Conservator of Forests (Central/north) GNCTD, it has been noticed necessary recoveries of Pay & Allowances anve Transport Allowance has not been made from the officials who were sanctioned EL/HPL/EOL details of which is as under

S.N	Name of the official	Period of HPL/EOL	No. of days	Pay+Gr pay+DA	Overpaid amount of Transport allowance
1	Ved Pal, Labour	HPL 24.1.10 to 15.6.10	143 days 4 calendar months	11531	3048
2	Jagesh Pal, Labour	EOL 3.7.09 to 13.7.09, 07 to 11.9.09 & 03 to 14.10.09	28 days	10821	10100
3	Vijender, Labour	EOL 26 to 30.8.2008	5 days	7056	1176
4	Raj Narain, Labour	EOL 05 to 15.05.07, 04 to 13.07.07, 29.10.07 to 07.11.07 & 09.11.07 to 20.11.2007	40 days	6824	9099
5	Maheshwari, Labour	EL 25.3.08 to 20.05.08	One calendar month i.e. April 08	13862	100
6	Ramesh Labour	EL 19.12.05 to 30.04.06	04 completed calendar months	11479	400
7	Indrajit singh Labour	EL 06.03.09 to 30.5.09	02 completed calendar Mths.	7424	200

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(33)      (4)      (10)

The aforesaid recoveries of pay and allowance may be effected immediately under intimation to audit.

Para No. 19

Subject- Non Production of Records      (PC 17)

During the course of audit it becomes mandatory on the part of the auditee department to provide all the necessary information and records so that transparency of the maintenance of records could be ascertained. But while conducting the audit for the years 2008-09 and 2009-10, it has been noticed that many a records/information were not supplied to the audit. During previous audit also (refer to para 10 of audit report 2007-08) 17 items of records/information had been listed as "Not Produced to the audit".

The following records/information were not produced to the current audit.

- Settled*
1. History Sheet of the Vehicle
  2. List of unserviceable items
  3. Spouse information
  4. Free sapling files
  5. Soil and Saplings Testing records
  6. Register of Valuable
  7. Information related to
    - (i) Number of nurseries being maintained by the department
    - (ii) Nurserywise details of plantation
    - (iii) Total amount imposed as penalty and amount realized
    - (iv) Amount of Security received/refunded on a/c of Compensatory Plantation

*(N.K. Mangal)*

IAO



TEST AUDIT NOTES

TAN No. 01

CASH BOOK

During the course of audit of accounts for the period from 2008-09 to 2009-10 in r/o the office of the DCF(Central/north) the following shortcomings were noticed:-

1. As per rule 6 of R&P Rules 1983, all moneys received by or tendered to govt. Officers on account of Revenues or Receipts of Dues of the govt. shall without undue delay be paid in full into the accredited bank for inclusion in the govt. Account, but it has been noticed that Govt. dues are not deposited in the book immediately. A few instances are as under:-

i) Rs.788 received on 26.02.10 (TR No. 50) deposited vide Ch. No. 95/03.03.2010

ii) Rs.10 received on 08.02.10 vide TR No. 45 deposited vide Challan No. 91 dated 03.03.10

iii)Rs.10 received on 24.02.10 vide TR No. 46 deposited vide challans No.94 dated 03.03.10

iv) Rs.856 was deposited in the accredited bank on 10.02.2009 whereas entry to this effect in the cash book has been shown on 09.02.2009.

2. As per Rule 13(2) of the Receipt and Payment Rules 1983, all monetary transactions should be entered in the Cash Book as soon as they occur and attested by the HOO in token of check. But it has been noticed that the entries made therein the cash book have not been attested by the HOO/DDO. The HOO/DDO has attested the Opening Balance only.

3. As per clause IV of Rule 13 of R & P Rules, the HOO/DDO should at the end of each month verify the cash balance in the Cash Book and record a signed and dated certificate to that effect. This has not been done at the end of the month of July 2009, August 2009 and September 2009.

4. It has been noticed that entries made in the cash book have been frequently erased with the help of a blade. As per rule,

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17/c

an eraser or overwriting of an entry once made in the cash book is strictly prohibited. If a mistake is discovered, it should be corrected by drawing a pen through the incorrect entry and inserting the correct one in red ink between the lines. Frequent eraser of the entries in the cash book should be avoided.

TAN No. 02

Subject:- Bill Register

During the course of audit of records in r/o the office of the DCF(c) for the period 2008-09 to 2009-10, the following discrepancies have been noticed:

2008-09

1. Column Nos. 9 to 17 have not been filled and intialled by the DDO in r/o Bill No. 1 to 17

2. DDO has not initialed column no.12 of Bill Register against bill Nos. 17 to 34, 84 to 93, 193 to 202, 213 to 217, 230 to 240, 287 to 278

2009-10

1. Column Nos 9 to 17 have not been filled and intialled by the DDO for the bill nos. 327 to 335, 01 to 09, 139 to 148, 189 to 197, 233 to 241

2. Column No. 12 has also not been signed/initialed by the DDO in r/o bill nos. 9 to 759

3. Page counting certificate has not been recorded in the Bill Register for both the years.

Necessary corrections in view of the above may be made and compliance shown to audit

Handwritten notes and signatures at the top right of the page, including circled numbers 31, 24, 44, and 8, and other scribbles.

TAN No. 03

Subject:- Postal Stamp Record

Scrutiny of Postal Stamp Account revealed the following discrepancies:

i. The Postal Account should be closed at the end of each month under the attestation of a responsible officer but the same has not been found done in this office.

ii. Postal Stamps are being purchased and received by the dispatcher and subsequently used but denomination-wise details are not being maintained by him.

iii. Physical verification of the stock of stamps in hand should be done at regular intervals but the same has not been done by the Incharge.

  
( N.K. Mangal)

IAO

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		Year 2008-09		Year 2009-10		Year 2010-11		Year 2011-12	
Sr No.	Year	Address	Area (sq. m)	Value (Rs. Lakhs)	Value (Rs. Lakhs)	Value (Rs. Lakhs)	Value (Rs. Lakhs)	Value (Rs. Lakhs)	Value (Rs. Lakhs)
1	2008-09	Shri Shobhit Kumar, 54, Todar Mal Road, Bengali Market, New Delhi	20	0	20	1000	1000	Planned	
2	2008-09	Ms Rita D/o Rajinder Singh, M-1 Jagat Ram park, Laksmi Nagar	0	1	10	1000	1000	Planned, 05/08/2008	
3	2008-09	Sh Sanjeev Verma, S/o Dharam Vir Verma, A-57, Gujranwala Town	1	0	10	1000	1000		
4	2008-09	Smt Usha Gupta W/o PK Gupta, 77/773, Hoover apartment, Burari	60	0	600	60000	60000		
5	2008-09	Sh Nathu Singh, Village Jagat Pur	15	0	150	15000	15000		
6	2008-09	Sh Hari Kishan S/o Shyam Lal, 143, Hakkat nagar, delhi - 9	22	0	220	22000	22000		
7	2008-09	Sh R P Bhatnagar, President, RWA, Chitra Vihar	1	0	10	1000	1000		
8	2008-09	M/s Capital cars Private ltd. World Trade Tower, Ground floor, Barakhamba Rd	2	3	30	3000	3000		
9	2008-09	The Secretary Garden Committee, University of Delhi	1	0	10	1000	1000		
10	2008-09	Sh Jai Pal Chand Jain, 4/11 Roop Nagar, Delhi - 7	1	0	10	1000	1000		
11	2008-09	Smt Madhu Phull (Secy.), Kriti Apt, Plot No.16, Mayur Vihar - I	3						
12	2008-09	Sh Shyam Sunder & Smt Savitri Devi, 14/2287, Sarai Barf Khana, Kaudiyapul, Delhi -06	1						
13	2008-09	Director, Dr. Ambedkar Foundation, 15 - Janpath Road, New Delhi	1						

14	2008-09	Traffic Inspector, Delhi Traffic Police, DCP (North) Office	31/03/2009	1	Dangerous				
15	2008-09	Sr. Admn. Officer-II, Laser Science & Tech., Ministry Of Defence, DRDO, Delhi - 54	31/03/2009	1	Dangerous				
16	2008-09	DDH, MCD, Civil Line Zone, Delhi	31/03/2009	1	Dangerous				
17	2008-09	DDH, MCD, Civil Line Zone, Delhi	31/03/2009	1	Dangerous				
			Total	114	4	1070	106000		
1	2009 - 10	Sh. Ashwin James, 15, Rajpur Road, Delhi - 54	30-Apr-09	1	Dangerous				
2	2009 - 10	Secy., RWA, 122, Chitra Vihar, Delhi	29-May-09	2	Dangerous				
3	2009 - 10	Shri D C Bhatt (Secretary), NCGHS Ltd. Nirman Apartments, Mayur Vihar, Phase - I Extn, Delhi - 91	3-Jun-09	3	0	30	3000		
4	2009 - 10	Sh Raman Kapoor, 117, Old Gupta Colony, Delhi - 09.	23-Jun-09	1	Dry				
5	2009 - 10	Principal, BM Gange School, 21, Raj Niwas Marg, Delhi - 54.	23-Jun-09	4	Dangerous				
6	2009 - 10	Smt Hem Bala Jain, 95, Rashtid Nagar Market, Delhi - 51	24-Jun-09	2	0	20	2000		
7	2009 - 10	Shri Sunil Kumar & Rajesh Kumar, B. 13/44, Sector - 8, Rohini, Delhi - 85	15-Jul-09	1	0	10	1000		
8	2009 - 10	The Station Manager, Vishwa Vidyalaya Metro Station, Mall Road, Delhi - 54	10-Aug-09	1	Dangerous				



9	2009 - 10	Rajendra Kumar Kannodia & Smt. Suman Kumar Kannodia w/o R. K. Kannodia, 24/12, Delhi	20-Aug-09	2	0	20	2000	
10	2009 - 10	Sh. Preetpal Singh Juneja, 346, Saraswati Bhandar, Call No. 1, Gandhi Nagar, Delhi - 31	28-Aug-09	2	0	20	2000	
11	2009 - 10	Sh. Kamlesh K Sharma, Secy., My Fair RWA, 1 P Ex - 96, Delhi	31-Aug-09	1	Dangerous			
12	2009 - 10	D. Vinay Bharat Ram, B - 69, Pachtumi Marg, Vasant Marg, Delhi	18-Sep-09	1	Dangerous			
13	2009 - 10	Smt Anguri Devi, H.No. K - 94, Karawal Nagar near, SBI, Delhi.	15-Oct-09	1	0	10	1000	
14	2009 - 10	Shri A. Verkata Narayana, Secy., Mangal Apartment, 16, Vasundhara Enclave, Delhi - 54.	23-Oct-09	1	Dangerous			
15	2009 - 10	Shri Tarig Raza S/o Shri A. Raza, 8036, Cali Tyre Wali, Bara Hindu Rao, Delhi - 6	11-Nov-09	1	Dangerous			
16	2009 - 10	Shri Baba Mangal Das, Shiv Hanuman Mandir, C - 563, South Ganesh Nagar, Delhi.	10-Dec-09	1	0	10	1000	
17	2009 - 10	Managing Director, Sh K K Wadhwa, M/s Teadstone Ltd., A - 260, Okhala Industrial Area, Ph - 1, New Delhi	14-Dec-09	1	0	10	1000	
18	2009 - 10	Project Manager (Service), East Delhi Waste Processing Co. Ltd., 25, Bara Khamba, Delhi	14-Dec-09	10	0	100	10000	

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112	2008-09	Ex Engg. UKMD - M - 313, F.W.U., GNCTD, Mainu Ka Tila	18/08/2008	5	0	190	19000	
13	2008-09	Ex Engg (Pr) W - II, Delhi Jal Board, GNCTD, Room No. 502, Varunmalaya Ph-I, Karol Bagh	2-Sep-08	92	0	920	92000	
14	2008-09	Ex Engg. (C), DR-XI, delhi Jal Board, GNCTD, Room No. 208, Varunmalaya Ph-I	12-Sep-08	104	0	1040	52000	Planted, 05/08/2008
15	2008-09	Ex Engg. CD - III, CPWD, Pushpa Bhawan, Delhi	17/09/2008	60	0	600	60000	
16	2008-09	Ex Engg. PWD, Flyover Project Div F 121, Ramesh Park near Shakarpur	26/09/2008	71	0	710	71000	
17	2008-09	Ex Engg (Pr) W - I, Delhi Jal Board, GNCTD, Room No. 511, Varunmalaya Ph-I, Karol Bagh	26/09/2008	136	0	1360	136000	
18	2008-09	Ex Engg CGD -I/DDA, Commonwealth Games Div - I, School Block, Shakarpur, Seed bed park	1-Oct-08	34	0	340	34000	
19	2008-09	Ex. Engg. DJB (Pr.) - W - III, Karol Bagh CWG	10-Oct-08	21	0	210	21000	
20	2008-09	Principal Hansraj College, University of Delhi, Malka Gani	21/10/2008	4	0	40	4000	
21	2008-09	Ex Engg. MCD, Project Div. Civil Line Zone, Sindhora Kalan, Shakti Nagar	27/11/08	8	2	100	43500	
22	2008-09	Ex Engg PWD, Commonwealth Games Project Div - CW - 113, Nirman Kutir, KG Marg	8-Dec-08	472	204	6760	676000	
23	2008-09	Ex Engg. CRM Div - M - 211, PWD, Eastern approach NH 24 Bye Pass CWG	9-Jan-09	40	0	400	40000	

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			11-Feb-09	592	0	5920	592000
25	2008-09	Dy. Chief Engg. (Constt.) Northern Railways, State Entry Road 8/52/COT/NFD/07-08/	31-03-2009	1000	0	40745	3100000
			TOTAL	3286	445	0	5318750
1	2009 - 10	DDH, MCD, Civil Line Zone, Delhi - 54	12-May-09	1	Dangerous		
2	2009 - 10	OSD (Govt. Affairs) NDPL, Hudson Lane, Delhi - 09, 8/49/COT/NFD/08-09/	15-05-2009	2	0	20	2000
3	2009 - 10	Ex. Engg. CGD - I, DDA, Seed Bed Park, School Block, Shakarpur, Delhi - 92 8/50/COT/NFD/08-09/	22-05-2009	420	0	4200	420000
4	2009 - 10	DDH, MCD, Civil Line Zone, Delhi - 54	8-Jun-09	1	Dangerous		
5	2009 - 10	DDH, MCD, Civil Line Zone, Delhi - 54	11-Jun-09	1	Dangerous		
6	2009 - 10	DDH, MCD, Shahdara, North Zone, Delhi - 32	12-Jun-09	1	Dangerous		
7	2009 - 10	DDH, MCD, Civil Line Zone, Delhi - 54	11-Jun-09	1	Dangerous		
8	2009 - 10	DDH, MCD, Civil Line Zone, Delhi - 54	11-Jun-09	1	Dangerous		
9	2009 - 10	Chief Engg. (CWG), DDA, Shahpur Jat, New Delhi - 49	22-Jun-09	1	Dangerous		
10	2009 - 10	Ex. Engg. PWD, M - 213, Shastri Park, Near TT Park, Delhi - 93.	1-Jul-09	27	0	270	27000
			1-Jul-09	1	Dangerous		

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	CWG	School, Sri Niwas Puri, New Delhi.	2-Jul-09	63	0	630	63000	
12	2009 - 10 CWG	Ex. Engg., CWG, Div. No. 6, Patparganj, Delhi - 92	6-Jul-09	5	0	50	5000	
13	2009 - 10 CWG	Ex., Engg., CRM Div, M - 212, PWD, Patparganj Delhi	27-Jul-09	67	0	670	67000	
14	2009 - 10 CWG	University Engg, Engineering Department, North Campus, University of Delhi - 110007	7-Aug-09	57	0	570	57000	
15	2009 - 10	SDM (Seelampur), Distt. North East, Seelampur, Delhi	10-Aug-09	1	Dangerous			
16	2009 - 10	Assist. Dir. (Horti), MCD, Shahdara, Near Shyam Lal College, Delhi	11-Aug-09	2	Dangerous			
17	2009 - 10	Dy. Dir. (Horti), MCD, Civil Lines Zone, 16, Rajpur Road, Delhi	11-Aug-09	2	Dangerous			
18	2009 - 10	Dy. Dir. (Horti), MCD, Civil Lines Zone, 16, Rajpur Road, Delhi	11-Aug-09	1	Dangerous			
19	2009 - 10	Dy. Chief Engg. (Cons), Northern Railway, Mahabat Khan Road, Tuliak Bridge, Delhi - 02	26-Aug-09	40	0	400	40000	
20	2009 - 10	Dy. Dir. (Horti), DJB, Chandrawal Water Works - II, Civil Line, Delhi	31-Aug-09	6	Dangerous			
21	2009 - 10	Dy. Dir. (Horti), PWD, MSO Bhawan, Delhi	31-Aug-09	1	Dangerous			
22	2009 - 10	Dy. Dir. (Horti), MCD, Shahdara, Near Shyam Lal College, Delhi	18-Sep-09	1	0	10	1000	
23	2009 - 10	Dy. Dir. (Horti), MCD, Shahdara, South Zone, Karkadooma, Delhi	24-Sep-09	1	Dangerous			

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24	2009 - 10	Ex, Engg, CD - X, I&FCD, GNCTD, L. M. Bund Office Complex, Krishan Kumi, Delhi - 92.	15-Oct-09	2	Dangerous			
25	2009 - 10	The Principal, Govt. Girls Senior Secondary School, Jhilmil Colony, Delhi - 95.	20-Oct-09	2	Dangerous			
26	2009 - 10	Dy. Superintending Horticulture, Div - II, ASI, Safdarjag Tomb, N Delhi	16-Oct-09	1	Uprooted by wind			
27	2009 - 10	Dy. Dir. (Horti.), H D Div. No. M - 224, PWD, GNCTD, NH - 24, Nizamuddin Bridge East Side, Delhi	28-Oct-09	52	0	520	52000	
28	2009 - 10	Dy. Dir. (Horti.), MCD, Civil Lines Zone, 16, Rajpur Road, Delhi	16-Nov-09	1	0	10	1000	
29	2009 - 10	Ex., Engg., Civil Div. No. - III, I&FCD, GNCTD, L. M. Bund Office Complex Shastri Park, Delhi - 92.	16-Nov-09	3	0	30	3000	
30	2009 - 10	Ex. Engg., Flyover Project, Div. F - 113, Apsara Border, Near Dilshad Garden, Delhi	27-Nov-09	22	0	220	22000	
31	2009 - 10	Ex. Engg., Flyover Project, Div. F - 113, Apsara Border, Near Dilshad Garden, Delhi	27-Nov-09	19	0	190	19000	
32	2009 - 10	Ex. Engg. (Elem), WC - II/TYR, DJB, Chandrawal Water Works - II, Civil Line, Delhi - 54.	7-Dec-09	23	0	230	23000	
33	2009 - 10	Er. D.R. Gautam, Dy. G.M (EHV), BSES, 11 KV Sub Station Building 'B' Block, Yojna Vihar, Delhi.	22-Dec-09	16	0	160	16000	
34	2009 - 10	Exe. Engg. (Pr), MCD, S P Zone, Old Hindu College, Kashmere Gate, Delhi - 06	28-Jan-10	570	0	5700	570000	

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35	2009 - 10	Principal, MC Primary School, Jwara	23-Feb-10	3	0	30	
36	2009 - 10	Vihar, Civil Line, Delhi E/E, Flyover Project, F-122, Ramesh Park, Delhi	26-Feb-10	50	0	500	50000
37	2009 - 10	Exe. Engg, D/B (SDW - IV), Kondali, STP, New Delhi	26-Feb-10	47	0	470	47000
38	2009 - 10	Superintendent Engg, CRMD, M - 21, PWD, Nizamuddin Bridge	8-Mar-10	26	0	260	728000
39	2009 - 10	Senior/DEN/State Northern Railway, DRM Office, New Delhi	17-Mar-10	1	0	10	1000
				1541	0	15150	2217000

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PART - II

**CURRENT AUDIT REPORT (2010-17)**  
**PARA No. 01 : Short recovery of subscription towards DGEHS of Rs. 2450/-.**  
(Ref : Observation Memo No.01 dated : 17-10-2017)

Rs. 1650	Rs. 50
Rs. 1800, 1900, 2000, 2400 and 2800	Rs. 125
Rs. 4200	Rs. 225
Rs. 4600, 4800, 5400 and 6600	Rs. 325
Rs. 7600 and above	Rs. 500

On scrutiny of Pay Bill Registers, it revealed that short recovery of subscription of DGEHS has been made in respect of following employees as detailed below:

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Table 01

Sr. No.	Name of the Employee	Period	Amount due p.m.	Amount recovered p.m.	Amount of short recovery
1.	Sh.Nisheeth Saxena, DCF G.P. 7600/-	01/11 to 02/12	500	325	175X14=2450
	<b>Total</b>				<b>2450/-</b>

The aforesaid short recovery of subscription towards DGEHS may be recovered from the concerned employees and compliance may be shown to audit. Similar other cases of short recovery of subscription towards DGEHS in respect of other employees may be reviewed and short recovery, if any be recovered under intimation to audit.

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**Para No 02 Short deduction of UTGEIS subscription amounting to Rs. 3240/- from Group 'D' employees placed in PB-1 with Grade Pay of Rs. 1,800/-.**  
(Ref: observation memo No. 04 dated 25-10-2017)

The rate of subscription to the erstwhile Group 'D' employees placed in PB-1 with grade pay of Rs. 1800 and classified as Group 'C' is at Rs. 30 per month w.e.f. January, 2011 onwards vide GOI, Ministry of Finance, Deptt. of Expenditure OM No. 7 (1)/EV/2008 dated 10.09.2010.

During test check of PBR for the audit period, it has been noticed that the UTGEIS subscription for Group 'D' employees who placed in PB-1 not deducted at the enhanced rate of Rs. 30/- for the month of Jan. 2011 as per details given below:

S. No.	Name & Designation	Grade Pay	Amount recovered. p.m.	Amount to be recovered p.m.	Period	Amount short recovered
1.	Sh. Asha Ram, Labour	2000	15/-	30/-	1/2011 to 12/2012	15 X 24= 360
2.	Sh. Ashok Kumar, Labour	2000	15/-	30/-	1/2011 to 12/2012	15 X 24= 360
3.	Sh. Mewa Ram, Labour	1900	15/-	30/-	1/2011 to 12/2012	15 X 24= 360
4.	Sh. Ramkesh Yadav, Labour	1900	15/-	30/-	1/2011 to 12/2012	15 X 24= 360
5.	Sh. Ram Tirath, Labour	2000	15/-	30/-	1/2011 to 12/2012	15 X 24= 360
6.	Sh. Ram Sumer, Labour	2000	15/-	30/-	1/2011 to 12/2012	15 X 24= 360
7.	Sh. Ram Pal Singh, Labour	1900	15/-	30/-	1/2011 to 12/2012	15 X 24= 360
8..	Sh. Satya Pal, Labour	1900	15/-	30/-	1/2011 to 12/2012	15 X 24= 360
9	Sh. Ratan Singh, Labour	1900	15/-	30/-	1/2011 to 12/2012	15 X 24= 360
<b>Total</b>						<b>3240/-</b>

settled

settled

-1800 = 1440 Balance

Recovery of short deduction of Rs.3240/- towards UTGEIS in r/o above employees be made under intimation to audit. Similar other cases of short recovery of subscription towards DGEHS in respect of other employees may be reviewed and short recovery, if any be recovered under intimation to audit.

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**Para No. 03: Forfeiture of Security Deposit on account of cost of compensatory plantation.**

(Ref: Observation Memo No. 08 dated: 27-10-2017)

On scrutiny of records/information, it has been observed that if cutting of trees becomes necessary or unavoidable, the same has to be done as per provision laid down in Delhi Preservation of Tree Act, 1994. Permission is required to be sought from the Tree Officer i.e. DCF which is granted generally with the condition that 10 times of number of trees fell/cut are to be planted in a given period of nine months. At the time of permission, the person concerned is directed to deposit refundable security after verification of trees planted as compensatory afforestation.

The terms & condition of permit letter stipulates that if applicant fails to plant the trees within stipulated period, the Tree Officer shall himself arrange to plant trees and forfeit the security amount.

On scrutiny of records it has been observed that Compensatory plantation of 1,07,030 trees were to be done against tree cutting by the Government/Pvt. Bodies. Only 43885 compensatory plantation were done till the prescribed time limit which has resulted in recovery of Rs.5,29,35,000/-

Year	No of trees felled	Total No. Of Trees to be planted			No of trees to be planted by the Deptt.			Cost of recovery of compensatory plantation i.e. refundable component from Security Deposit
		Total No. Of Trees to be planted by the Pvt. Bodies/govt. bodies/ Forest Deptt.	No. Of Trees to be planted by the Pvt. Bodies/govt. Bodies	No. Of Trees to be planted by the Forest Deptt.	Actual No. Of trees planted by the Pvt. bodies/govt. bodies	Actual No. Of trees planted by the Deptt.	Balance no of trees to be planted by the Deptt.	
1	2	3	4	5	6	7	8	9
2010-11	3501	35010	32985	2025	-	2025	32985	4290000
2011-12	995	9950	3060	6890	-	6890	3060	8498000
2012-13	2937	29370	3660	25710	-	23935	5435	8876000
2013-14	909	9090	1695	7395	-	7395	1695	4746000
2014-15	1362	13620	4125	9495	-	2830	10790	11648000
2015-16	4515	6960	3847	3113	-	-	6960	9447000
2016-17	303	3030	1925	1105	810	-	2220	5430000
<b>Total</b>	<b>1073</b>	<b>107030</b>			<b>810</b>	<b>43075</b>	<b>63145</b>	<b>52935000</b>

The prescribed time limit to initiate plantation proceeding or get the same verified by Tree Officer has already been lapsed, but action of forfeiture of security per tree against defaulters and arrangement to replant trees have not been initiated so far. ✓

In view of the above the Security Deposit may be forfeited and arrangement to replant tree by Tree Officer may be initiated immediately under intimation to audit.

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**Para No. 04: Recovery of Rs 120850/- on account of Non recovery of DVAT.**  
(Ref : Observation Memo No.14 dated : 07.11.2017)

According to Section 36A of DVAT Act 2004, in a work contract activity which include material & labour is liable to deduct TDS 2% in cash of registered dealer and @4% in respect of un-registered dealer and w.e.f. 16.01.2013 from registered dealer @4% and 6% from un-registered dealer.

It has been further revealed that Department awarded maintenance of plants to firm and DVAT has not been deducted in any bill at the appropriate rate. It is to be deducted @ 2% upto 15.01.2013 and @ 4% w.e.f. 16.01.2013 being a registered dealer.

Details of bills and amount of DVAT recoverable from the party are given below:

S.No.	Name of Firm	Contingency Bill No. & dated	Bill No. of the party	Bill Amount (Rs.)	Rate of DVAT	DVAT recoverable (Rs.)
1.	M/s Brijesh Enterprises D-6,2 <sup>nd</sup> Floor, Lord Krishna Road, Adarsh Nagar, Delhi	747 dt.31.03.2017	104/06/02/07 108/06/03/2017 100/11/01/2017	377136/-	4%	15085/-
2.	M/s Brijesh Enterprises D-6,2 <sup>nd</sup> Floor, Lord Krishna Road, Adarsh Nagar, Delhi	394 dt.27.10.17	083/22.08.11 078/20.07.2016	296865/-	4%	11875/-
3.	M/s Ajay Beer Singh D-82, Sector 56, Noida	51 dt.22.04.15	456 dt.13.04.15	189000/-	4%	7560/-
4.	M/s Brijesh Enterprises D-6,2 <sup>nd</sup> Floor, Lord Krishna Road, Adarsh Nagar, Delhi	392 dt.27.10.16	084/22.08.16 080/20.07.16	107778/-	4%	4311/-
5.	M/s Ajay Beer Singh D-82, Sector 56, Noida	306 dt.19.08.15	482 dt.27.07.15	189000/-	4%	7560/-
6.	M/s Brijesh Enterprises D-6,2 <sup>nd</sup> Floor, Lord Krishna Road, Adarsh Nagar, Delhi	643 dt.27.02.17	086/16.09.16 093/07.11.16 097/02.12.16	182160/-	4%	7286/-
7.	M/s Brijesh Enterprises D-6,2 <sup>nd</sup> Floor, Lord Krishna Road, Adarsh Nagar, Delhi	670 dt.07.03.17	088/16.09.16 090/10.10.16 094/07.11.2016 098/02.12.16	517600/-	4%	20704/-
8.	M/s Ajay Beer Singh D-82, Sector 56, Noida	729 dt.17.02.2015	440/05.02.2015	184275/-	4%	7371/-
9.	M/s Ajay Beer Singh D-82, Sector 56, Noida	742 dt.31.03.2017	110/06.03.17 106/06.02.17 102/11.1.17	388200/-	4%	15528/-

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S.No.	Name of Firm	Contingency Bill No. & dated	Bill No. of the party	Bill Amount (Rs.)	Rate of DVAT	DVAT recoverable (Rs.)
10.	M/s Brijesh Enterprises D-6, 2 <sup>nd</sup> Floor, Lord Krishna Road, Adarsh Nagar, Delhi	645 dt.27.02.2017	087/16.09.16 089/10.10.16 095/07.11.16 099/02.02.16	502848/-	4%	20114/-
11.	M/s Brijesh Enterprises D-6, 2 <sup>nd</sup> Floor, Lord Krishna Road, Adarsh Nagar, Delhi	736 dt.31.03.17	085/16.09.16 092/10.10.16	86400/-	4%	3456/-
						120850/-

The Department may recover amount of DVAT amounting to Rs. 120850/- from the party otherwise party may be advised to produce documentary evidence of deposit of DVAT against the above noted bills to the VAT Department under intimation to audit. . Further, other similar cases may also be reviewed and recovery, if any may be made under intimation to audit.

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**Para No. 05: Not Production of Record.**

During the course of audit it becomes mandatory on the part of the auditee department to provide all the necessary information and records so that transparent of the maintenance of records could be ascertained. But while conducting the audit for year 2010-10 to 2016-17, it has been noticed that many a records and information were not supplied to the audit.

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The following records / information were not produced to the audit.

1. Budget and expenditure report for the year 2010-11 and 2011-12.
2. History Sheet of the Vehicle.
3. List of unserviceable items.
4. Spouse information.
5. Free sapling files.
6. Soil and Saplings Testing Records.
7. Register of Valuables.
8. Record of Nurseries.

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TEST AUDIT NOTES

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**Tan No. 01: Deficiency in maintenance of Service Book.**

(Ref: Observation Memo No. 02 dated: 24-10-2017)

On scrutiny of service books in the Deputy Conservator of forest, North Forest Division, Kamla Nehru Ridge, Delhi following deficiencies has been observed:

- (i) **Common Nomination Form not used:** Common nomination form for Gratuity, General Provident Fund and UTGEIS under the relevant rules has been introduced by the DOPT and it is obligatory on part of the government servant to fill Common Nomination form in **FORM 1** and submit to the Head of Office or authorised Gazetted officer. HOO is advised to obtain common nomination form in Form 1 from all employees and placed in the service book of the employees.
- (ii) **Duplicate copy of the Service Book should be given to the Government servant-** As per GFR 257(2) "The service book of a Government servant shall be maintained in duplicate. First copy shall be retained and maintained by the Head of the Office and second copy should be given to the Government servant for safe custody "within six months to the existing employees or within one month of the date of appointment to new appointees. In January each year, the Government servant shall hand over his copy of the Service Book to his office for up-dation. The office shall update and return it to the Government servant within thirty days of its receipt. In case of the Government servant lost his copy of the Service Book, it shall be replaced on payment of sum of Rs. 500.
- (iii) **Inspection of 10% of Service Book by the Head of Office-** As per GOI decision (1) being SR 199-the Head of Office is required to scrutinize at least 10 per cent of the Service Books maintained in an office by the authorized subordinate officer, every year and initial them in a token of having done so in order to ensure that they are maintained properly and accordingly to instructions.
- (iv) **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 in token of his perusal.
- (v) **Difference in date of Birth in Aadhaar (Unique Identification) number and Service Book of Government servant:** As per DOPT O.M. no. Z-20025/9/2014-Estt. (AL) dated 3<sup>rd</sup> November, 2014, it is made compulsory for the Departments to ensure that the Service Books of all employees have an entry of the employees' Aadhaar Number, it has been observed that in so many cases the date of birth is different in Aadhaar card and Service Book of the employees. i.e. Sh. Data Ram, Labour, Sh. Harsaroop, Labour and Smt. Gaytri Devi, Labour etc.

HOO is advised to direct the concerned official to rectify the date of birth in Aadhar Card in the service book of all employees and also comply provisions for the maintenance of service book under intimation to audit.

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**Tan No. 02: Shortcomings in Pay Bill Register.**  
(Ref: Observation Memo No. 03 dated: 25.10.2017)

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

1. **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, DOS, details of loan/advances/refunds, etc were not recorded in the PBRs, which is incorrect. Needful may be done now and shown to audit. i.e. 2010-11,2011-12,2012-13 and 2013-14.
2. **Incomplete pay-scales** – In majority of cases, scale-of-pay not recorded.
3. **Incomplete particulars of advances** – Details of loan/advances/refunds, etc not recorded in many cases.
4. **Balance of advances not brought-forwarded** – Balance of advances were not shown brought-forwarded to the current year with its number of instalments in many cases.
5. **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. i.e. 2010-11,2011-12,2012-13 and 2013-14.
6. **Cutting & Overwritings** – Numerous cutting and overwriting noticed in the PBRs. were not attested by the competent authority, in any of the PBRs maintained by the office. Page no. 1(2014-15).
7. **No page counting certificate** – The mandatory page counting certificate not recorded in any of the PBR. i.e. 2010-11,2011-12,2012-13 and 2013-14.
8. **Register unchecked** – Entries in the PBR have not been checked and initialled by the competent authority for its correctness. i.e. 2010-11,2011-12, 2012-13, 2013-14, 2014-15 and 2015-16
9. **GAR-18 not filled** GAR-18 (Abstract of the pay bills)- Abstract of bills were not found recorded in any of the PBR. Entries were not found checked and initialled by the competent authority for its correctness. i.e. 2010-11,2011-12, 2012-13, 2013-14, and 2014-15.

Further, rectifications of the above irregularities may be made and shown to audit.

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**TAN No 03: Verification of qualifying service**  
(Ref : Observation Memo No. 03 dated: 25.10.2017)

As per Rule 32 of CCS (Pension) Rules, on completion of 18 years or 5 years before the date of retirement, whichever is earlier, verification of services of the Government servant concerned should be completed and a certificate of verification issued to him in the prescribed form (Form 24). The Certificate will contain the period of qualifying service determined up to that period. On scrutiny of Service Books, it has been observed that following service books have not been sent to concern PAO to obtain this certificate.

1. Sh. Chander, Labour
2. Sh. Satish, Labour
3. Sh. Dalip, Labour
4. Sh. Ram Jas, Labour
5. Sh. Raj Kumar, Labour
6. Sh. Om Prakash, Labour
7. Sh. Data Ram, Labour
8. Sh. Ramesh Chand, Labour
9. Sh. Tej Pal, Labour
10. Sh. Baboo, Labour
11. Sh. Raj Bir, Labour
12. Sh. Harsaroop, Labour
13. Sh. Satyabir, Singh, Labour
14. Sh. Raj Singh, Labour
15. Sh. Rambir, Labour
16. Sh. Tej Pal Singh, Labour
17. Kiran Pal, Labour
18. Sh. Jagveer Singh, Labour
19. Smt. Maha Devi, Labour
20. Sh. Jagdish Pal, Labour
21. Sh. Ramesh, Labour
22. Sh. Raj Kumar, Labour
23. Smt. Maya Devi, Labour
24. Sh. Narender Kumar, Labour
25. Sh. Subramani, Labour

HOO is advised to forward the service books of all staff members who have completed 18 year's of qualifying service or 5 years before retirement to the concerned PAO so as to obtain certificate of verification of qualifying service.

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**Tan No.. 04 : Not obeying CVC Guidelines /Discrepancy in Tendering process.**  
(Ref: observation memo No. 12 dated: 06.11.2017)

Name of work: Maintenance of 1000 No. Of plants at Shastri Park Plantation area(6.4 Hac.) near Metro station DPTA.

On scrutiny of Tender File/ records, the following discrepancies are observed:

- A. **Rough Estimate:** Rough estimate was prepared by an official. **The estimate is not prepared/signed by competent authority.**
- B. **Lack Vide Publicity:** The letter to Director (Information & Publicity) for publishing Tender as on 22-03-2016 whereas, last date of submission of bids was 28<sup>th</sup> March 2016. **Cutting of News papers not found in record.**

The four agencies participated and submitted their bids.

1. M/S Gitender Gaur
2. M/S Ajay Bir Singh
3. M/S Deepak Mittal
4. M/S Sai Deep Enterprises.

- C. **Tender issued to Non participated Agency:** L-1 Agency Gitender Gaur sole proprietor of M/S Brijesh Enterprises, submitted all the documents in the name of M/S Brijesh Enterprises.
- D. **Late Opening of Financial Bid:** In the meeting of Technical Committee held on 28-03-2016, found that only two agencies are eligible to open financial bid, **but the financial bid was opened on 22-04-2016 after 25 days.**

3.2 Following check-points are suggested:

- i. Whether 'Feasibility Study' has been done before formulating the project?
  - ii. Whether, proposal for A/A&E/S has been prepared after considering aspect of mandatory clearances such as Environmental, Land Use etc.?
  - iii. Whether A/A&E/S is based on proper estimate?
  - iv. Whether administrative approval and expenditure sanction has been accorded by the Competent Authority?
  - v. Whether the authority, which accorded the administrative approval and expenditure sanction is competent to do so or not as per the delegation of power?
  - vi. Whether necessary budget provision has been made for the instant project or not?
  - vii. Whether scope of work in the instant contract matches with corresponding provision in the A/A & E/S?
  - viii. Whether there is any excess expenditure over the corresponding sanctioned amount?
  - ix. Whether in case of excess expenditure or change in scope, app
- S/C



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In the present case the administrative approval and expenditure sanction has been taken after floating and opening of tender. The point 3.2 (iii) "Whether A/A&E/S is based on proper estimate?" totally ignored because rough estimate made by the dealing assistant.

F. **Contract Agreement** As per CVC Guidelines 11.1 During course of technical examination of various contracts by CTE's Organisation, it was observed that officials, who are otherwise expert in their own technical domain, do not go through the complete contract document. During performance of the contract, their main focus could be on BOQ/specifications for various items. In other words, at times, the officials are more concerned with the technical aspects of the contract and as such, other important contract provisions, which are also essential for smooth operation of contract, get ignored. The contractors/vendors tend to take advantage of the ignorance of the officials for their benefit. Many a times, major financial irregularities occur during the performance of the contract because of the officials not being thorough with the contract conditions/provisions. Besides quality, timely completion of the work is also the essence of the contract.

In the present case agreement has not been signed by the agency. Agreement register not maintained by department.

G. **Site Inspection** : As per CVC Guideline 14.1 Site inspection is basically to assess the quality of work being carried out. All the stages discussed previously are the means, whereas the quality/quantity is the end product. One of the cardinal principles of public procurement is to procure works or goods or services of specified quality. For this purpose, detailed quality standards are stipulated in the contracts. Any compromise in the quality will not only defeat the very purpose of stipulating such elaborate quality standards, but also cause irreversible loss to public exchequer. To maintain the quality of the work, testing of the material at various stages of the work is required. The contract documents stipulate mandatory tests to be carried out for ensuring that the materials represented by the sample conform to desired quality standards. It has been observed that at times, aspect of testing at specified frequency & interval is ignored. This not only defeats the objective of mandatory testing of input materials/products, but also gives opportunity to the contractors/manufactures/vendors to supply sub-standard materials and save on the testing charges. It needs to be examined whether the work is being carried out with the specified quality standards? Site inspection should highlight the specific quality compromises w.r.t. the benchmark i.e. specified standards/specifications rather than general observation.

In the present case the Site inspection book not available in record.

**Elucidate the reasons for above irregularities and provide the required documents/information to audit.**

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**Tan No. 05: Non furnishing/incorporation of certificate under rule 145 & 146 of GFRs.**  
(Ref : Observation Memo No. 13 dated: 06.11.2017)

During test audit it has been observed that the Department has not recorded requisite certificate as envisages in Rule 145 of GFR in case of purchases made for upto Rs.15,000/- and under Rule 146 of GFR 2005 in case purchase of goods costing above Rs. 15,000/- and upto Rs. 1,00,000/- during the period of audit. Some such instances are given below:

S.No.	Bill No. & Date	Name of Agency	Amount (Rs.)
1.	CB-385/ dt, 05/10/2015	M/s Sanjeev Enterprises	Rs.18000/-
2.	CB-329/ dt, 01/09/2015	M/S Kendriya Bhandar	Rs.88006/-
3.	CB-307/ dt, 19/08/2015	M/s Paul Tents	Rs.77252/-
4.	CB-131 dt. 21/05/2015	Udai Constructions	Rs. 55000/-
5.	CB-154/ dt. 03/06/2015	M/s Techno Experts	Rs.27600/-
6.	CB-149/ dt, 02/06/2015	M/s Star Technocare	Rs.18000/-

Department is advised to record appropriate certificate on all similar purchases made during the audit period as required under the provisions of GFR on the bills under intimation to audit.

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**Tan No. 06: Non maintenance of EMD/Performance Security Register.**  
(Ref: Observation Memo No. 16 dated: 07.11.2017)

Para 7.8 of the Manual on Policies and Procedures for Purchase of Goods issued by Finance Department stipulates that "Suitable mechanism for safe custody, etc, and monitoring o EMDs and Performance Securities and other Instruments should be evolved and implemented by each Ministry/Department. The Ministries/Departments shall also make institutional arrangements for taking all necessary actions on time for extension or encashment or refund of EMDs and Performance Securities, as the case may be. Monitoring should also include a monthly review of all Bank Guarantees and other instruments expiring after 3 months, along with a review of the progress of the corresponding contracts."

Department was requested to furnish register detailing EMDs and Performance Securities submitted by the bidders, but no such register was produced to audit. One file containing records of EMDs for the year 2015-16 & 2016-17 was only produced to audit. It was found that no suitable system for safe custody and performance securities was evolved and implemented by Deputy Conservator of forest, North Forest Division, Kamla Nehru Ridge, Delhi No action was taken on time for refund of EMDs and performance securities, as the case may be.

Department is advised that to evolve an appropriate mechanism for safe custody and monitoring of EMDs and performance securities to protect the interest of the Government.





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**TAN 07 Incorrect pay fixation at the time of grant of MACP**  
(Ref: observation memo 09 dated 27-10-2017)

At the time of grant of MACP, One increment equal to 3% of the sum of the pay in the pay band and the existing grade pay will be computed and rounded off to the next multiple of 10. In case the govt. servant opts to get his pay fixed from his date of next increment, then, on the date of grant of MACP, pay in the pay band shall continue unchanged, but the grade pay of the higher post will be granted. Further re-fixation will be done on the date of his next increment i.e., 1st July. On that day, he will be granted two increments, one annual increment and the second on account of grant of MACP. While computing these two increments, basic pay prior to the date of promotion shall be taken into account.

The wrong pay has been fixed in r/o following officials at the time of grant of MACP :

1. Sh. Satyabir Singh, Labour
2. Sh Raj Singh, Labour,
3. Sh. Kiran Pal, Labour,
4. Smt. Maha Devi, Labour,
5. Sh. Subra Mani, Labour
6. Sh. Narender Kumar, Labour.
7. Sh. Jagdish Pal, Labour

It has been observed that the official was drawing Rs. 8020 + 1900 w.e.f. 01.07.2010 in the pay band of Rs. 5200-20200 + 1900. At the time of grant of MACP on 01.03.2011, their pay have been fixed as Rs 8020 + 1900- instead of Rs. 8020 + 2000 . subsequently pay was fixed incorrectly . Their pay may be re-fixed for the period 01.03.2011 to 30.06.2011 as below under intimation to audit.

The pay of the officials shall be re-fixed as under:

Particulars	Pay to be fixed	Pay fixed by the Deptt. (incorrect pay)
Pay as on 01.07.2010	8020 + 1900	8020 + 1900
Pay after grant of 2 <sup>nd</sup> MACP on 01.03.2011	8020 + 2000	8020 + 1900
Pay as on 01.07.2011 after grant of increment	8630 + 2000	8630 + 2000

Elucidate the reasons for above irregularities.

*Govind Bhatt*  
(GOVIND BHATT)  
INSPECTING AUDIT OFFICER

**PART - II**  
**CURRENT AUDIT REPORT**  
**(2017-2019)**

**PARA No. 1-Overpayment of Family Planning Allowance amounting to Rs2310/-.**

(Ref. Audit Memo No. 2 dated 24/10/2019)

During the test check of salary Bills and PBR of Dy. Conservator of Forest (Central/North), Kamla Nehru Ridge, Delhi, it was found that Family Planning Allowance is still being paid to the employee. Whereas the same has been discontinued w.e.f 01/07/2017. As per the Ministry of Finance, Govt of India circular F.No12(4)/2016-EIII.A dated 07/07/2017, The decisions of the Government on various allowances based on the recommendations of the 7<sup>th</sup> Central Pay Commission and in the light of the recommendations of the Committee have since been notified as per the Resolution No.11-1/2016-IC dated 06/07/2017. As mentioned at Sl.No.60 of the Appendix-II, the recommendation of the 7<sup>th</sup> CPC to abolish Family Planning Allowance, as admissible hitherto, shall cease to exist in all cases and FPA shall stand discontinued w.e.f 01/07/2017. Few cases as under.

S.No	Name & Designation	Period	Allowance Paid	Recovery
1	Sh. Ramesh Chand, labour, S/O Sh. Jai Pal	01/07/2017 to 31/05/2018=11 Months	210 x 11	2310
		<b>TOTAL</b>		<b>2310</b>

DDO may take necessary action to recover the said amount from the above official after due verification of facts and figure and all other similar cases if any may also be reviewed.

*[Handwritten Signature]*

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**PARA No. 2- Undue payment towards Children Education Allowance amounting to Rs 103630/-**  
(Ref. Audit Memo No. 7 dated 05/11/2019)

As per instructions contained in office memorandum No.12011/03/2008-Estt (Allowance) dated 02/09/2008 at point No. (b) and No.A-27012/02/2017-Estt.(AL) dated 16.07.2018 at point No. 2(a), issued by Under Secretary to the Govt. of India, Ministry of Personnel, Public Grievances and Pensions (Department of Personnel & Training), Govt. of India, it is mentioned that "the reimbursement of Children Education allowance/Hostel Subsidy can be claimed only for the two eldest surviving children with the exception that in case the second child results in twins/multiple birth, In case of failure of sterilization operation, the CEA/Hostel subsidy would be admissible in respect of children born out of the first instance of such failure beyond the usual two children norm."

During test check of Bills/Vouchers pertaining to payment of Children Education Allowance/Re imbursement of tuition fee in respect of Sh. Lokesh, Labour O/o Dy. Conservator of Forest (North) for the period 2017-19, it is noticed that reimbursement is made to the official in respect of 4<sup>th</sup> (Ms. Bulbul) & 5<sup>th</sup> (Mas. Sachin Kumar), child both having DOB-26.03.99. Details of undue reimbursement made to the official is as under:-

S. No.	Bill No. & Date	Period	Name of Children & Class	Amount Paid by Deptt.	Amount Excess paid
1	291 dated 30/08/17	2016-17	Ms. Bulbul Class-XI	18000	18000
	-do-	2016-17	Mas. Sachin Kumar Class-XI	18000	18000
2	152 dated 22/06/16	2014-15 & 2015-16	Ms. Bulbul Class-IX & Class-X	15505+18000	33505
	-do-	2014-15 & 2015-16	Mas. Sachin Kumar Class-IX & Class-X	16125+18000	34125
			<b>TOTAL</b>		<b>1,03,630</b>

Reasons for above mentioned shortcomings may please be elucidated to Audit and necessary steps should be taken to recover the Children Education Allowances amounting to Rs.103630/- from the above employee after due verification. Other similar type of cases may also be reviewed under intimation to Audit.

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**PARA No. 3- Short recovery of Rs.1,40,000/- on account of composition fees for pruning of trees under DPTA, 1994.** (Ref. Audit Memo No. 8 dated 06/11/2019) 19

During the course of audit in the office of Dy. Conservator of Forest (North), it is noticed that a complaint regarding illegal cutting of trees at park, Pocket-F, Mayur Vihar Phase-2, Delhi was filed by Ms. Shalini Tyagi on 01.12.2017 and consequent upon the complaint, Sh. Vaseem Saifi, Forest Guard vide his inspection report dated 01.12.2017 stated that "there are 12 number of trees (Papri-04, Bakain-03, Jamun-02, Peepal-02 and Shetoot-01) have been pruned in which 05 number of trees heavy pruned, 03 number of trees light pruned and 04 number of trees were in dangerous position."

As of Minutes of review meeting held under the Chairmanship of Secretary(E&F) on 28.02.2016 conveyed vide No.F.8(193)CF(HQ)/TA/07-08/DPTA branch/5485-89 dated 14.03.2017, it is mentioned at point No.10 that " in order to deter illegal tree felling/pruning without obtaining proper permissions and to safeguard public interest, the offence related to pruning and felling of petty nature be considered for compounding by imposition of composition fee Rs.60000/- (minimum) for each tree felled and Rs.20,000/- (minimum) for each tree pruned."

In this context, notice was served to RWA on 22.01.2018 to find out the factual position and to determine the extent of offence according to its merits. On 10.07.2018 offenders submitted a affidavit with respect agreeing to compound the said offence case and pay admissible fines as may be imposed under the DPTA, 1994. Dy. Conservator of forest vide order No.DCF(N)/DPTA/offence/17-18/733-39 dated 21.08.2018 has imposed a compounding fees of Rs.1,00,000/- for illegal pruning of 05 trees and also directed the offenders to ensure that no tree is cut/prune/headback by them in future without obtaining permission from the Tree Officer as required under DPTA, 1994 and also 100 saplings should be planted within 09 months from the date of issue of above order and successfully maintains the plantation for 07 years. Offenders deposited Rs.1,00,000/- on 13.09.2018 vide GAR-6 No.11 dated 13.09.2018. Further records pertaining to relaxation/approval given by the competent authority within the limits of DPTA, 1994 for pruning the remaining 07 trees is not available.

As per the report of Forest Guard dated 01.12.2017, 12 number of trees were pruned and as per the minutes of meeting stated above, the composition fee should be 2,40,000/- (12 X 20,000), but the composition fees asked to deposit was Rs.1,00,000/-. It appears that there is a loss of Rs.1,40,000/- to the exchequer.

The department may recover the said amount and may be deposited into Govt A/c.



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**PARA No.4:- Recovery of excess payment made on account of IOL reimbursement amounting to Rs.3,435/-**

(Ref:- Audit Memo No.9 Dated: 06/11/2019)

During the test check of Medical reimbursement bills of Dy. Conservator of Forest (Central/North), Kamla Nehru Ridge, Delhi it is found that the reimbursement claim amounting to Rs.23,629 has been sanctioned on account of cataract surgery with Hydrophobic Acrylic IOL implant got done by Sh. Jagbeer Singh, Labour. The cost of SENSAR=1 PC AABOO IOL HYDROPHOBIC ACRYLIC (AMO) vide invoice no.102449 dated 29.05.2017 was Rs.9000/- and the amount restricted by the department is Rs.7935/-

As per office memorandum Dy.No.536/2012/R&H/CGHS dated 21.08.2014 issued by Ministry of Health & Family Welfare, Department of Health & Family Welfare, CGHS (Policy) Division the reimbursement allowed for Hydrophobic Acrylic IOL is Rs.4500/-. Reimbursement of Hydrophobic Acrylic IOL implants will be limited to ceiling rates or the actual, whichever is less and will be reimbursable in addition to the package rates for cataract surgery procedure. The reimbursement at the above mentioned ceiling rates will be done as per the rates fixed.

It is also stated in the OM that "it is mandatory for the operating surgeon of all private empanelled hospitals(CGHS/CSMA) beneficiaries to attach the empty IOL sticker, bearing signatures and stamp of the operating surgeon on it, along with the bill in support of type of IOL used, containing its batch number. In the event of the private empanelled hospital not giving the batch number and/or empty sticker, then the beneficiary will be required to obtain the same from the hospital before the competent authority finally settles the claim for reimbursement. It is observed in the instant case that the reimbursement was made violating the above said guidelines.

The details of overpayment is as under:-

S. No	Particulars	Amount claimed	Amount restricted/ Reimbursed	Reimbursement allowed	Recovery
1	Hydrophobic Acrylic IOL	9000	7935	4500	3435

The DDO may undertake recovery of Rs 3435/- from the officials mentioned above after due verification of facts and figure. Similar other cases related to cataract surgery were not produced to audit.

  
(IAO/Party No.-II)



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**PART III**  
**TEST AUDIT NOTE**

**TAN No. 1:- Irregularities in expenditure.** (Ref:- Audit Memo No. 4 Dated: - 25.10.2019)

During the test check of reconciliation statement of Dy. Conservator of Forests (Central/North), Kamla Nehru Ridge, Delhi, it is noticed that Savings of funds and excess expenditure were not being regularized as per provisions contained in General Financial Rules, 2017.

**1 Huge Savings under various Heads**

As per Rule 62(2) of GFR 2017, savings as well as provisions that cannot be profitably utilized shall be surrendered to Government immediately they are foreseen without waiting till the end of the year. No savings shall be held in reserve for possible future excesses.

Under the following heads huge amount of funds have been found remained unutilized which could have been regularized at the time of submitting Revised Estimate.

2017-18					
Major Head	Head of Account	Budget	Expenditure	Savings	% age of Savings
240601102999803	OTA	30,000	17,120	12,880	42.93 % Savings
240601102999806	Medical	28,00,000	18,39,196	9,60,804	34.31 % Savings
240601102999813	Office Expenses	12,00,000	3,43,901	8,56,099	71.34 % Savings
240601102999827	Maintenance	2,00,000	7,690	1,92,310	96.15 % Savings
240601102950006	Medical Treatment	5,00,000	57,348	4,42,652	88.53 % Savings
240602112990027	Supplies & Material	58,00,000	32,10,047	25,89,953	44.65 % Savings
<b>440602112990042</b>	<b>Capital</b>	<b>1,97,00,000</b>	<b>6,65,747</b>	<b>1,90,34,253</b>	<b>96.62 % Savings</b>
2018-19					
Major Head	Head of Account	Budget	Expenditure	Savings	% age of Savings
240601102999803	OTA	15,000	5,396	9604	64.02 % Savings
240601102999506	Medical Treatment	9,00,000	3,691	8,96,309	99.58 % Savings
240601102980006	Medical Treatment	1,10,000	15,436	94,564	85.96% Savings
240601102950006	Medical Treatment	6,50,000	16,150	6,33,850	97.51% Savings
240602112990021	Supplies & Material	35,00,000	16,85,894	18,14,106	51.83% Savings
240602800880021	Supplies & Material	5,00,000	1,08,510	3,91,490	78.29% Savings
240602800880050	Other Charges	15,00,000	1,89,930	13,10,070	87.33% Savings
<b>440602112990042</b>	<b>Capital</b>	<b>2,50,00,000</b>	<b>4762497</b>	<b>20237503</b>	<b>80.95% Savings</b>

As per Rule 62(1) of GFR 2017, Department shall surrender the unutilised funds before the close of financial year, all the anticipated savings noticed in the Grants or Appropriation controlled by them. However, in the above mentioned cases, the same was not done. The department may provide the reasons for the same at the earliest.

**2 Excess expenditure under various Heads**

As per Rule 61 of GFR 2017, The Accounts Officer shall not allow any payment against sanctions in excess of the Budget provisions unless there is specific approval of the Chief Accounting Authority. The Financial Advisers and Chief Accounting Authority, before according concurrence for excess under any Head, shall ensure availability of funds through Re-appropriation / Supplementary Demands for Grants. It was observed that Under the following heads, excess expenditure against sanctioned budget was allowed. The details are given below:-

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2017-18					
Major Head	Head of Account	Budget	Expenditure	Savings	% age of Excessexpdr.
240602112990050	Other Charges	21,00,000	21,34,022	34,022 (Excess)	1.62 % Excess

Rule 64(1) of GFR 2017 stipulates that additional Allotment for excess expenditure shall be responsible for seeing that the allotment placed at its disposal is not exceeded. Where any excess over the allotment is apprehended, the subordinate authority shall obtain additional allotment before incurring the excess expenditure. Further, Rule 64(2) also stipulates that a Disbursing Officer may not on his own authority, authorize any payment in excess of the funds placed at his disposal. However, in the above mentioned cases, the same was not done. The department may provide the reasons for the same at the earliest.

### 3 Non utilization of funds

Rule 62 (2) of GFR 2017 regarding Surrender of savings stipulates that Departments shall surrendered to Finance Ministry, by the dates prescribed by that Ministry before the close of the financial year, all the anticipated savings noticed in the Grants or Appropriations controlled by them. The Finance Ministry shall communicate the acceptance of such surrenders as are accepted by it to the Accounts Officer, before the close of the year. The funds provided during the financial year and not utilized before the close of that financial year shall stand lapsed at the close of the financial year. However, it was observed that huge amount of funds have been found remained unutilized as per details given below:-

2017-18					
Major Head	Head of Account	Budget	Expenditure	Savings	% age of Savings
240601101840013	Office Expenses	50,00,000	--	50,00,000	100 % savings
240601102999821	Supplies & Material	75,000	--	75,000	100 % savings
240601102999913	Other Expenditure	1,00,000	--	1,00,000	100 % savings
240601102999506	Medical Treatment	1,50,000	--	1,50,000	100 % savings
240601102950011	Domestic Travel	15,000	--	15,000	100 % savings
240602800880027	Minor Works	1,00,000	--	1,00,000	100 % savings
240602800870021	Supplies & Material	4,00,000	--	4,00,000	100 % savings
240602800870050	Other Charges	11,00,000	--	11,00,000	100 % savings
2018-19					
Major Head	Head of Account	Budget	Expenditure	Savings	% age of Savings
240601101840013	Office Expenses	5,00,000	--	5,00,000	100 % savings
240602800880027	Minor Works	1,00,000	--	1,00,000	100 % savings
240601102999821	Supplies & Material	80,000	--	80,000	100 % savings

The Department may follow the instruction as per GFR and may avoid such irregularities in future.

(IAO/Party No.-II)

**PART-II**  
**CURRENT AUDIT REPORT**  
**(2019-2022)**

15

**AUDIT PARA No. 1: RECOVERY OF DGEHS SUBSCRIPTION AMOUNTING TO Rs.7,800/-**

(Audit Memo No.04, Dated: 20.01.2023)

The rates of subscription were revised w.e.f. 01/02/2017 vide office Memorandum No. F. 25(III)/DGEHS/140/DHD/09/204078-204243 dated 02/05/2017 as under :-

S.No.	Pay matrix level	Contribution (Rs per month)
1	Level 1 to 5	250
2	Level 6	450
3	Level 7 to 11	650
4	Level 12 and above	1000

However, on scrutiny/ test check of records it has been noticed that the subscription of DGEHS has not been deducted during 2020-21, 2021-22 from the below mentioned officer:-

S.No.	Name of Employee	Desig.	Period	No. of Months	Subscription due@ Rs.650p.m.	Subscription-educate @Rs.325/-p.m.	Amount to be Recovered now
1.	Sh.ADITYA MADAN POTRA	DCF	Sept. 2020 to August 2021	12	7800	Nil	7800
<b>Total</b>							<b>7800</b>

HOS/DDO may ensure the recovery of Rs.7800/- pointed out as above after due verification of facts and figure under intimation to Audit .Similar other cases may also be examined by the DDO and arrears be recovered accordingly, if any.

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## AUDIT PARA NO.2: Recovery of UTGEIS SUBSCRIPTION AMOUNTING TO Rs.760/-

(Audit Memo. No.05 , Dated:20/01/2023)

In pursuance of implementation of the recommendation of the 6th Pay Commission vide notification no. GSR 622 (E) dated 29.08.2008 issued by Ministry of Finance, and subsequent classification of posts vide notification No. 605 dated 9th April 2009 issued by DOPT as published in Gazette of Government of India, subscription for Group"A" Staff is Rs. 120 for Group"B" is Rs.60/- for Group"C" is Rs.30/-. vide Order No. F.DE3 (14)/E-III /2001/6118-6177 Dated 29.03.2010. Accordingly, the contribution towards UTGEIS of Below employees was to be revised & 10.09.2010.

Hence, it is observed that the subscription has been deducted @ Rs.40/- instead of Rs.120/- in respect of officer at S.No. 1 and @ Rs. 10/- instead of Rs.30/- from the officials at S.No. 2 & 3 resulting in short deduction as per details attached.

S.No.	Employee Name	Designation	UTGEIS DUE (Rs.)	UTGEIS deducted (Rs.)	NOW TO BE RECOVERED (Rs.)
1.	Sh.ADITYA MADAN POTRA	DCF	@Rs.120/- from 9/2020 to 12/2020 (4 months) <b>480</b>	@40/- From 9/2020 to 12/2020 (4 months) <b>160</b>	<b>320</b>
2.	Sh. Anil Kumar	Wild Life guard	@Rs.30/- from 02/21 to 12/21 (11 months) <b>330</b>	@10/-from 02/21 to 12/21 (11 months) <b>110</b>	<b>220</b>
3.	Sh.Suraj	Wild Life guard	@Rs.30/- from 02/21 to 12/21 (11 months) <b>330</b>	@10/- from 02/21 to 12/21 (11 months) <b>110</b>	<b>220</b>

HOS/DDO may ensure recovery of Rs.760/- as pointed out above after due verification of facts and figures, under intimation to audit. Similar other cases may also be examined by the DDO and arrear be recovered accordingly, if any.



### **AUDIT PARA NO.3: Improper Maintenance of Service Books**

**(Audit Memo No. 6, Dated 23.01.2023)**

During the test check of Service Books of O/o Dy. Conservator of Forest (Central), Kamla Nehru Ridge, Delhi-110007 for the Audit Period 2019-20 ,2020-21 & 2021-22, the following irregularities have been observed in service books:-

1. Nomination forms & Family details is not attached in the service book of the following officials:-
  1. Sh.Ravinder Kumar , Forest Guard
  2. Sh.Dhani Ram, Labour
  3. Sh.Karan Singh,Labour
  4. Sh.Jaswant Singh, Forest Guard
  5. Sh.Anil Kumar, Wild Life Guard
  6. Sh.Suraj, Wild Life Guard
  7. Sh.Sunder Pal, Forest Guard
  8. Sh.Ram Kumar Joshiya, Forest Guard
  9. Sh.Raj Pal Singh, DRO
  
2. Leave account in service book has not been updated in r/o following officials.-
  1. Sh. Ravinder Kumar, Forest Guard
  2. Sh.Dhani Ram,Labour
  3. Sh.Jaswant Singh, Forest Guard
  4. Sh.Anil Kumar, Wild Life Guard
  
3. Entry of Adhaar card Number has not been made in the service books of following employees as circulated by the Pr. Secy. (Fin.), Fin. Deptt.. Govt. of NCT of Delhi vide letter No F3(03)/2015/T-1/Pr.A.0/2017-26 dt. 10.09.2015.
  1. Sh.Ravinder Kumar , Forest Guard
  2. Smt.Maya Devi, Labour
  3. Sh.Dhani Ram, Labour
  4. Sh.Ram Pal Yadav,UDC
  5. Sh.Karan Singh, Labour
  6. Sh.Jaswant Singh, Forest Guard
  7. Sh.Anil Kumar, Wild Life Guard
  8. Sh.Sunder Pal, Forest Guard
  9. Sh.Kundan Singh, Forest Guard
  10. Sh.Ram Kumar Joshiya, Forest Guard

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It is advised that the detail of Adhaar Number of an employee in Service book should invariably made so as to enable this office/ Pay and Accounts Office to mention the details of Adhaar No, in record.

**Latest Photograph** of employees not pasted in most of the service books. The same shall be obtained & pasted in service books

It is further advised that the record of service books of all the officials will be maintained strictly in accordance with Rule SR-196 to Sr-203 as well as all other related guidelines/directions issued by the Govt. from time to time in this regard and may also be strictly observed.

Necessary compliance on the aforesaid discrepancies and necessary steps should be taken to other similar cases may also be reviewed at your own level under intimation to audit.



**AUDIT PARA NO.4: Discrepancies in maintenance of Cash Book**  
(Audit Memo No.7, Dated:23/01/2023)

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On scrutiny and test check of the cash book of O/o Dy. Conservator of Forest (Central), Kamla Nehru Ridge, Delhi-110007 for the F.Ys 2019-20, 2020-21, 2021-22, the following discrepancies have been observed:-

1. Page counting certificate has not been recorded on the first page of the cash book and certificate shall be signed by the DDO/HOO.
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."  
it has been found that certificate has been recorded and signed by the DDO but denomination of currency not mentioned in the cash book.
3. The Amount received on account of government receipts shell be deposited with in 3 days from the date of receipt, in government account where as O/o DCF has not deposited huge amounts of TR with in 3 days in following cases..-

TR	Amounts	Dates of receipts	Date of Deposit	Remarks
TR-18	2,80,44,000	11/05/20	20/05/20	More than 3 days
TR-32	69,000	26/10/20	07/11/20	More than 3 days
TR-81	5,13,000	28/06/21	02/07/21	More than 3 days
TR-13	25,65,000	21/01/22	31/01/22	More than 3 days
TR-14	26,22,000	21/01/22	31/01/22	More than 3 days
TR-17	3,42,000	03/03/22	08/03/22	More than 3 days

4. During the test check of cash book, it has been found that cuttings, overwriting were found at pages- 117 entry date 04/08/2020 , 123, 126 date 25/01/21, 128 date 17/02/21, 23/02/21, 134 date 14/06/21, 148 date 24/03/22, 25/03/22 in the cash book , the reason for cutting not mentioned and also not attested by H.O.O/D.D.O and pasting of fluid in the cash book is not acceptable as per rules. These entries have also not been attested, which is irregular.

HOO/DDO may therefore take immediate necessary action to rectify/update the cash book accordingly and compliance intimated to audit.



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**Audit Para No. 5 Over Payment of Transport Allowance of Rs. 390589/- .**

( Audit Memo No.11, Dated: 25-01-2023)

As per Min. of Finance Office Memorandum No, 21(1)/97-E-11(B) dated 3-10-97. 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. From 22-02-2002, this allowance is not admissible, if the Govt. employee is absent from the duty during full. calendar Month(s) due to leave training, tour etc. vide Min. of Fin. O.M. No. 21(1)/97/E- 11(B) dated 22-02-2002

On scrutiny of Attendance Registers. Pay Bill Registers & Service Books of officer/officials for the period of audit. it is revealed that the following officials had been paid Transport Allowance during absence from duty for the period of leave exceeding full month for which they were not entitled for, as per detail given below:-

s.no	Name of Employeee/ designation	Area Posted	Period	Amount to be Recovered(Rs.)
1	Sh. Mahipal Singh(Labour)	Soniya Vihar	Apr-20	4212
2	Sh.Babu Ram (Labour)	Kondali	Apr-19	3852
3	Sh. Rajbir singh(Labour)	Kondali	Apr-20	4212
4	Sh.Iqbal Singh(Labour)	Kondali	Apr-20	4212
5	Sh.Harpal Singh(Labour)	Kondali	Apr-20	4212
6	Sh.Naval Kishor(Labour)	Kondali	Apr-20	4212
7	Sh. Santram(Labour)	Kondali	Apr-20	4212
8	Sh. Babu Ram(Labour)	Kondali	Apr-20	4212
9	Sh.Davinder singh(Labour)	KNR	Apr-20	4212
10	Sh.Dharmpal(Labour)	KNR	Apr-20	4212
11	Sh. Ram dhan(Labour)	KNR	Apr-20	4212
12	Sh.Dharmpal(Labour)	KNR	Apr-20	4212
13	Sh.Sochan Yadav(Labour)	KNR	Apr-20	4212
14	Sh.Mahavir(Labour)	KNR	Apr-20	4212
15	sh.Saboo(Labour)	KNR	Apr-20	4212
16	Sh.Amar Singh(Labour)	KNR	Apr-20	4212
17	Sh. Naresh(Labour)	KNR	Oct-21	4608
18	Sh.Budh Singh(Labour)	Chauhan Patti	Apr-20	4212
19	Sh.Haridas(Labour)	Chauhan Patti	Feb-20	4212
20	Sh.Bhim Singh(Labour)	Chauhan Patti	Apr-20	4212

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21	Sh.Ram singar(Labour)	Chauhan Patti	Apr-202	4212
22	Sh. Pawan(Labour)	Chauhan Patti	Apr-202	4212
23	Sh. Chander Pal s/o Dalchand (Labour)	ITO Nursery	June+july+aug2020	10249
24	sh. Daleep(Labour)	ITO Nursery	Feb + April	8424
25	Sh. Anirudh Mishra(Labour)	ITO Nursery	Apr-20	4212
26	Sh. Changa(Labour)	ITO Nursery	Apr-20	4212
27	Sh.Rajender Prasad(Labour)	ITO Nursery	Apr-20	4212
28	Sh. Shiv Kumar (Labour)	ITO Nursery	Apr-20	4212
29	Sh. Jitender Sharma(Labour)	ITO Nursery	Apr-20	4212
30	Sh.Ramesh(Labour)	ITO Nursery	Apr-20	4212
31	Sh.Shubramani s/o Mani (Labour)	ITO Nursery	April + August 2020	8424
32	Sh.Raj Singh(Labour)	ITO Nursery	Apr-20	4212
33	Sh.Harswaroop(Labour)	ITO Nursery	jan + April -2020	8424
34	Sh. Balwanta(Labour)	ITO Nursery	Apr-20	4212
35	Sh.Maheshwari(Labour)	ITO Nursery	Apr-20	4212
36	Sh. Inderjit Ram(Labour)	ITO Nursery	Apr-20	4212
38	Sh. Omvir Satyabir(Labour)	ITO Nursery	Apr-20	4212
40	Sh. Kishan(Labour)	ITO Nursery	Apr-20	4212
41	Sh. Shiv Kumar (Labour)	ITO Nursery	May-20	4212
42	Sh.satbir Singh(Labour)	ITO Nursery	may + Nov-2020	8424
43	sh. Satya Prakash(Labour)	ITO Nursery	Jan to June -2020	25272
44	sh. Shyam Singh(Labour)	ITO Nursery	July + Aug-2020	8424
45	sh. Raj Singh(Labour)	ITO Nursery	May-21	4212
46	sh. Tej pal(Labour)	ITO Nursery	May-22	4824
47	Sh.Lokesh(Labour)	Anand Vihar	Apr-20	4212
48	Sh.Babbu(Labour)	Anand Vihar	Apr-20	4212
49	Sh.Davinder singh(Labour)	Anand Vihar	April + May2020	8424
50	Sh. Dhani Ram(Labour)	Anand Vihar	April +Nov+Dec-2020	12636
51	Sh. Rajbir s/o Harish chand(Labour)	Anand Vihar	Apr-19	4032
52	Sh.Rajbir s/o Harish Chand(Labour)	Anand Vihar	Apr-20	4212
53	Sh. Shankar Lal(Forest guard)	Anand Vihar	Apr-20	4212

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54	Sh. Bishan sharma(Labour)	Anand Vihar	Apr-20	4212
55	Sh. Kiran Pal(Labour)	Anand Vihar	Apr-20	4212
56	Sh.Jai prakash(Labour)	Anand Vihar	Apr-20	4212
57	Sh.Dharm singh(Labour)	Anand Vihar	Apr+ May-2020	8424
58	Sh.chander Pal S/o Shri Chand (Labour)	Anand Vihar	Apr-20	4212
59	sh.Prem Chander(Labour)	Anand Vihar	Apr-20	4212
60	Sh.Randhir(Forest guard)	Anand Vihar	Apr-20	4212
61	Sh.Rajender singh(Labour)	Anand Vihar	Apr+ May-2020	8424
62	Sh. Deep chand(Labour)	Anand Vihar	Apr-20	4212
63	Sh. Ranbir(Labour)	Anand Vihar	Apr-20	4212
64	sh. Daya lal (D.R.O)	KNR Office	March. 2020 to June2020 and May. 2021	16848
65	sh. Munesh Kumar(Labour)	KNR Office	Apr-20	4212
66	Sh.Ram Niwas(Labour)	KNR Office	Apr-20	4212
67	Sh.Surender singh S/o Suraj Bhan(Labour)	KNR Office	Apr + May-2020	8424
68	sh. Rajpal singh (D.R.O)	KNR Office	Jun-20	4212
69	sh. Daya lal (D.R.O)	KNR Office	May-21	4608
70	Sh. Harish Kumar(Labour)	KNR Office	May-21	4212
71	Sh. Birja Nand Kumar sah (Labour)	KNR Office	Oct-21	4608
72	Sh. Shubramani s/o Kalimuthu(Labour)	ITO Nursery	Apr + May-2020	8424
73	Sh. Daleep (Labour)	Anand Vihar	Feb. 2020-4212	4212
<b>Grand Total =</b>				<b>390589</b>

The HOD may arrange to recover the overpaid amount of Transport allowance from the above officials and deposit the same into Govt. account after due verification of facts and figures under intimation to Audit. Other similar cases, if any may also be verified at your level and action be taken accordingly under intimation to the audit.





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**Audit Para No.6:- Splitting of work in different work orders and misuse of government money**

(Audit Memo No.12, Date:- 27/01/2023)

As per works manual of CPWD as well as rules & regulations of Government for executing the works, "All similar nature of works shall be executed by preparing a single estimate in a composite manner".

However at the time of scrutiny of work orders & vouchers it is observed that the similar type of works were awarded to a single firm by splitting in different work orders which is clear violation of **Government Manual** as well as **CVC guidelines**. The detail of works executed and payment released are given below :-

S. No.	Name of work	Name of agency and Date of bill	Quantity	Rate	Amount
1.	Cleaning of Jungle Heavy weeds Dry Brush removal of Grass whole Plantation area at ITO chungi part-I under North Forest Division (Now Central division)	<b>Kanheya Lal</b> 3371, Gali No.5, Dharampura, Gandhi Nagar, New Delhi- 110031 Dated:-07/02/2021	6650 sq. per Mtr.	3.72	24730/-
2.	Cleaning of Jungle Heavy weeds Dry Brush removal of Grass whole Plantation area at ITO chungi part No.05 under North Forest Division (Now Central division)	<b>Kanheya Lal</b> 3371, Gali No.5, Dharampura, Gandhi Nagar, New Delhi- 110031 Dated:-11/02/2021	6500 sq. per Mtr.	3.72	24180/-
3.	Cleaning of Jungle Heavy weeds Dry Brush removal of Grass whole Plantation area at Shaleem Ghar part No-II under North Forest Division (Now Central division)	<b>Kanheya Lal</b> 3371, Gali No.5, Dharampura, Gandhi Nagar, New Delhi- 110031 Dated:-17/02/2021	6690 sq. per Mtr.	3.72	24886.80/-
		Sanction No. 9334-38 Dated:-09/03/21 issued by DCF			

In the above case, had the works executed on composite manner without splitting as per laid down procedure, by calling of Tender/Quotations, more competitive rates might have been received, resulted in saving of Government Money

The H.O.O may explain reasons for not following the government guidelines and steps taken to avoid such lapses under intimation to Audit.

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**Audit Para No.7 Discrepancies in work of maintenance of compensatory afforestation of 40,000 numbers of tree saplings under FCA & watch and ward in 35.73 ha. land at NH24 adjacent to Yamuna Bank Metro Station for a Period of 1 year awarded on tender basis.**

(Audit Memo No-13, Date:-30/01/2023)


The tender for the work of Maintenance Of Compensatory Afforestation Of 40000 Nos. Of Tree Saplings Under FCA By Deploying Minimum 30 Labours For The Maintenance And Watch & Ward In 35.73 Ha. Land At Nh-24 Adjacent To Yamuna Bank Metro Station, For A Period Of One Year(F.No.107/CFD/Dev/35.73 ha FCA land/NH-24/maintenance tender/2021-22), Under Central Forest Division, Department Of Forests & Wildlife, GNCT Of Delhi was called with the date of opening of tenders on 30/11/2021 with the date of closing on 13/12/2021. This work was awarded to M/S Shivalay Enterprises for the period of 1 year from 22/03/2022 to 21/03/2023. During the scrutiny of file following discrepancies are observed :-

1. The news paper cuttings showing the wide publicity of tenders has not found in file.
2. In terms and conditions of point No.7, it was mentioned that "The rates quoted by the tenderer shall remain valid for the entire period of contract and the Department shall not be responsible for payment of any extra payment on account of escalation of costs/increase in Minimum Wages etc. during the said period", where as in point No.16b it was mentioned that "Any complaint of less wage payment/delay in payment of wages may also lead to imposition of penalty including forfeiture of performance guarantee."

Both the above terms and condition are contrary and in the case of steep price in wages it may lead to either exploitation of labour or arbitration cases. 10cc clause(regarding labour wages) may be laid as in the tenders floated by CPWD, Government of India

3. In Point No. 10 of terms and conditions it was mentioned that "the wages to the workers should be paid through ECS/RTGS but no documents in support of payment of wages to labours not attached with the bills paid to the work executing agency .
4. The agreement register has not been maintained by the office of DCF.
5. In agreement dated 04/04/2022 the signatures of witness has not been found . It may create problem for government during legal issues .
6. Further in a declaration the signature of tenderer was not found .

The H.O.O may explain reasons for above discrepancies and steps taken to rectify the same under intimation to Audit.

  
( G V R Murali )  
Sr AO  
Party No - XIV

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**PART III**  
**TEST AUDIT NOTE**

**TAN NO.1 : Irregular maintenance of Bill Register**  
**(Audit Memo No. 3 Dated:-19.01.2023)**

On scrutiny of Bill Registers for the FYs from 2019-20 to 2021-22 following shortcomings have been observed:

- 1. Page Counting Certificate** - The pages in the bill register not serialy numbered and no page counting certificate found recorded in Bill Registers for the period 2019-20 to 2021-22.
- 2. Cutting and Overwriting**- There were number of cutting and overwriting in the Bill register i.e at bill No.379,381/30-08-19, 217/14-07-20, 350/07-09-20, 721/02-02-21, 30/13-05-21, 66/27-05-21, 106/14-06-21, which are irregular. The attestation on cutting and over writing by the DDO has not been found which is incorrect.
- 3. Blank Col-5, 7** - Col. 5 and 7 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/payment, but the same has not been completed/ signed by the DDO under audit period, which is irregular.
- 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 in any of the Bill registers, which is irregular.
- 5. Cancellation of bills** - The bills cancelled i.e. bill numbers- 148 dated 28-05-19, 149/29-05-19, 158/31-05-19 ,301/02-08-19, 379/30-08-19, 381/30-08-19, 31/13-05-21, 787/23-02-22, has not been counter singed and reason for cancellation also not mention in the bill register.

Needful may be done on above points and intimate to Audit.

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**TAN NO.2: Improper maintenance of Pay Bill Registers.**

**(Audit Memo No.8, Dated: - 24.01.2023)**

During the test check of pay bill registers of the audit period F.Ys i.e. 2019-20 to 2021-22, the following shortcomings have been noticed: -

1. Page counting certificate has not been recorded in the PBR for the year 2019-21 to 2021-22.
2. Alphabetical index of employees has not been maintained in the PBR.
3. Upper column i.e. previous PBR No., Govt. Accommodation, pay scale/Level, date of joining, date of transfer, Service verified etc. have not been filled in PBR.
4. Totaling of all columns of salary, allowances and deductions for income tax purpose have not been carried out in the PBR during the audit period.
5. White fluid has been used in PBR which is not permissible.- ex. F.Y 2020-21, page no. 07,10,12,21
6. There were cuttings and overwriting in the PBR which are not attested by the DDO/HOO.- ex. 2020-21 page no. 17,18,21 F.Y 2021-22 page No. 01,05,07,31
7. PBR entries have not been signed by the writer and DDO.-
8. Entries regarding payment of retirement benefits in r/o retiree officials were not made in the PBR..

HOS/DDO may update the PBRs at the earliest possible under intimation to audit.



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**TAN NO.3: Huge Savings under Budget in the F.Ys 2019-20, 2020-21 & 2021-22.**  
(Audit Memo No. 9, Dated: -24.01.2023 )

As per Rule 56(2) of the GFR, the savings as well as provisions that cannot be profitably utilized should be surrendered to Government immediately and those are foreseen without waiting till the end of the financial year. No savings should be held in reserve for possible future excesses.

The Information provided by, O/o Dy. Conservator of Forest (Central), Kamla Nehru Ridge, Delhi-110007 during the audit period, there is huge savings were made during 2019-20, 2020-21 & 2021-22 which have resulted in lapse of funds that could have been utilized for some other useful purpose had it been surrendered while preparing the revised estimates. Some instances are detailed below:-

Year	Head of Account	Budget Allotted(Rs.)	Expenditure(Rs.)	Saving(Rs.)	%age of saving
2019-20	240601102999806	3000000	2494186	505814	17
	240601102999813	1900000	576595	1323405	70
	240601102950001	5500000	4814215	685785	12
	240601102950013	2500000	2156893	343107	14
	240602110790050	2500000	1524224	975776	39
	240602112990021	4000000	3230326	769674	19
	240602112990050	10000000	5200178	4799822	48
	240602800880021	600000	331344	268656	45
2020-21	240601102999806	2960000	2623373	336627	11
	240601102999813	1800000	984396	815604	45
	240601102999821	25000	-	25000	100
	24060110299913	100000	-	100000	100
	240601102950001	7000000	5425406	1574594	22
	240602112990021	4000000	2446742	1553258	39
	240602800880021	600000	-	600000	100
	240602800880027	100000	-	100000	100
2021-22	240601102999821	60000	-	60000	100
	24060110299913	220000	-	220000	100
	<b>240601102950001</b>	<b>5770000</b>	<b>6665738</b>	<b>-895738</b>	<b>-16</b>
	240601102950013	5688000	3286573	2401427	42
	240602110790050	2500000	1472883	1027117	41
	240602112990021	5114000	4187762	926238	18
	240602800880050	7775000	3849160	3925840	50

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It is observed that in the F.Y. 21-22, under the head 240601102950001 an amount of rupees 5770000 was allotted as budget where as an amount of rupees 6665738 was spent, which is excess expenditure of 895738 than the allotted budget. This is a serious lapse on part of DDO/HOO. The DDO/HOO may explain reasons for this lapse and also explain reasons for huge savings under above mentioned heads of accounts may please be elucidated to audit.

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**TAN NO.4: Discrepancies in the Vouchers/Bills during the Audit Period of F.Ys**  
**2019-20, 2020-21 & 2021-22.**

**(Audit Memo No. 10 Dated:- 24.01.2023)**

During the test check of Vouchers/Bills of O/o Dy. Conservator of Forest (Central) Kamla Nehru Ridge, Delhi-110007 for the Audit Period 2019-20, 2020-21 & 2021-22, the following discrepancies have been found:-

- 1.) The Vouchers have not been kept serially and not binded properly.
- 2.) Vouchers are not marked as 'Paid & Cancelled' after payment.
- 3.) No certification of 'Paid by me' obtained on some vouchers.

The above irregularities may be removed and compliance be shown to the next audit.

  
(GVRMuzali)  
Sr AO (Audit)  
Party No. XIV