

**Government of NCT of Delhi
4th level, 'C' Wing, Delhi Secretariat,
New Delhi**

Part-1

Sub: Internal Audit Report of The Deputy conservator of Forest (HQ)/Head of Office, A-block, 2nd floor, Vikas Bhawan, GNCT of Delhi for the period 2022-23

The accounts of The Deputy conservator of Forest (HQ)/Head of Office, A-block, 2nd floor, Vikas Bhawan, GNCT of Delhi for the period 2022-23 were test Audited by Party no. 3 consisting of Sh. Anil Kumar AO/IAO, and Sh. Hari Ram, AAO w.e.f. 16.5.23 to 29.5.23 (10 working days).

Aims and objectives:-

The main activities of office of DDO No. 072001, Dy. Conservator of Forest(HQ) , Vikas Marg, Delhi.110002 for the period from 2022-23 is responsible for the development of forests, protection of wildlife, management of their habitat, preservation of trees, management of Delhi. Ridge in accordance with the provisions made in the Delhi Preservation of Trees Act 1994. The department is functioning through four ranges namely Moti Bagh, Forest Range, Najafgarh Forest Range, National Forest Range and Ali pur Forest Range.

The following officers/officials have held the charges of the respective post as indicated below for the period mentioned against each: -

Name of the HOO/DDO/Cashier during the period 1.4.22 to 31.3.23

S.No	Post	Name of the Officer	Designation	Period
1.	HOO	Mr. Abhinav Kumar	IFS/DCF	2022-23
2.	DDO	Mrs. Raj Upreti	AAO	2022-23
3.	Cashier	Mr. Rohit Kasana	Jr. Asstt.	2022-23

AN

VACANCY POSITON

S.No	Group	Sanctioned	Filled	Vacant
1.	A	09 ✓	08 -	01 ✓
2.	B	19 ✓	11 -	08 ✓
3.	C	54 ✓	36 ✓	18 ✓

Budget Allocation and Expenditure for the year 2022-23

Head	Budget Estimate (in Cr)	Expenditure(In Cr)	Balance(in Cr)
Capital	88.00 ✓	87.83 ✓	0.17 ✓
Revenue	69.34 ✓	65.58 ✓	3.76 ✓
Total	157.34	153.41	3.93 ✓

Statutory Audit:-

Statutory Audit of Government Boys Sr. Sec. School, Moti Bagh-1, New Delhi , has not been conducted by AG (Audit), Delhi till date.

Maintenance of records:-

The maintenance of records of The Deputy conseruator of Forest (HQ)/Head of Office, A-block, 2nd floor, Vikas Bhawan, GNCT of Delhi for the period 2022- was found satisfactory subject to observations made in current audit report and in test Audit Note.

OLD INTERNAL AUDIT REPORT (1992-2022)

There were 53 old outstanding audit paras pertaining to the period 1992-2022 with a recovery of Rs. 2603957/- Para 1 and 2 for Rs. 44,394/- for the period 2020-21 settled on the spot on the basis of recovery from salary and DDO submitted attested copies of PBR. Accordingly 51 outstanding paras are incorporated as Part-1 in the current report and remaining recovery is Rs. 2559563/-.

The details are as under:

S. No.	Year	Total Para's	Para Settled	Para no. of settled para's	Outstanding Para's with para No.
1	1992-1994	02	Nil	Nil	2 (3,5)
2	2006-07	03	Nil	Nil	3 (15,16,18)
3	2007-08	02	Nil	Nil	2 (21,23)
4	2008-09	09	Nil	Nil	9 (1,2,3,4,5,6,7,11,13)
5	2009-10	02	Nil	Nil	2 (1,3)
6	2010-13	05	Nil	Nil	5 (1,5,6,7,8)
7	2013-15	04	Nil	Nil	4 (1,3,4,5)
8	2015-16	05	Nil	Nil	5 (1,2,3,4,5)
9	2016-17	02	Nil	Nil	2 (1,2)
10	2017-18	04	Nil	Nil	4 (1,2,3,4)
11	2018-19	03	Nil	Nil	3 (1,2,3)
12	2019-20	02	Nil	Nil	2 (1,2)
13	2020-21	04	02	1,2	2 (3,4)
14	2021-22	06	Nil	Nil	6 (1,2,3,4,5,6)
	Total	53	02		51

(B) Details of Old Recovery: Rs.2603957/-

S. No.	Year	Para No.	Brief particulars of the objection	Recovery Amount	Settled on the spot	Remaining Recovery
1	1992-1994	3	Stock registers rangers	12121	-	12121
2	1992-1994	5	Liveris stock register	4956	-	4956
3	2010-2013	1	Non recoveries of revised licence fees and water charges w.e.f.1.7.2010 and 1.7.13	32932	-	32932
4	2013-2015	1	Misc. recoveries from the employees	48700	-	48700
5	2015-16	1	Short recovery of DGEHS subscription	1100	-	1100
6	2015-16	2	Less recovery of license fees	16555	-	16555
7	2015-16	3	Discrepancies in LTC reimbursement	6688	-	6688
8	2016-17	1	Less deduction of license fees	1715	-	1715
9	2016-17	2	Shortcomings in LTC bills	1300	-	1300
10	2017-18	1	Short recovery of license and water charges	28443	-	28443
11	2017-2018	2	Recovery of family planning allowance	9200	-	9200
12	2018-19	1	Short recovery of license fees	11730	-	11730

			of license fees			
13	2019-20	2	Non recovery of TDS	1936970		1936970 ✓
14	2020-21	1	Short recovery of license fees	40203	40203 ✓	-
15	2020-21	2	Wrong pay fixation in respect of Sh. Gurdas Driver, Gr.II and recovery	4191	4191 ✓	-
16	2020-21	3	Overpayment made on account of Travelling allowance	426	-	426 ✓
17	2021-22	3	Irregular payment of transport allowance	446727	-	446727 ✓
	Total			2603957	44394	2559563 ✓

Details of Current Recovery: Rs.63558/-

S. No	Audit Memo No.	Description	Recovery Raised	Settled on the spot	Remaining Recovery
1	3 ✓	Non deduction of TDS on payments to consultants	12103 ✓	-	12103 ✓
2	13	Irregular reimbursement of newspaper and magazine bills	16200	-	16200
3.	16 ✓	Non deduction of TDS on payments to consultants	35255 ✓	-	35255 ✓
	Total		63558	-	63558

✓

The internal audit report has been prepared on the Basis of information/records furnished and made available by The Deputy conservator of Forest (HQ)/Head of Office, A-block, 2nd floor, Vikas Bhawan, GNCT of Delhi for the period 2022-23.

The audit disclaims any responsibility for non production of record/information or misinformation provided by The Deputy conservator of Forest (HQ)/Head of Office, A-block, 2nd floor, Vikas Bhawan, GNCT of Delhi.

The responsibility for any legal or other liabilities, which may arise at any point of time in any way from this report may be put on, the whole or a part of it, lies with The Deputy conservator of Forest (HQ)/Head of Office, A-block, 2nd floor, Vikas Bhawan, GNCT of Delhi.

The directorate of audit is not responsible for any legal consequences arising at any time in the future in whatsoever manner and whatsoever ways.

Draft audit report along with memo and reply/KD files is submitted for further necessary action.

Sh. Anil Kumar
A.O. / IAO -3



List of Para (Order by Audited Year & Para)

View Detailed Audit Report

Department : Forest							
Sub department: Deputy Conservator of Forest (H.Q.), A-Block, 2nd Floor, Vikas Bhawan (1282/10)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status	Outstanding Amount (in Rs.)
1	1992	1994	3		Stock Register Ranges	O	12121
2	1992	1994	5		Liveries Stock Register	O	4956
3	2006	2007	15		Purchase of Computer with its peripherals	O	0
4	2006	2007	16		Condemnation of Vehicles	O	0
5	2006	2007	18		Incumbency of the Department	O	0
6	2007	2007	21		Excess Expenditure on Vehicle No. DC-16C J 3422	O	0
7	2007	2008	23		Purchase of Aloe Vera and Bonzai Plants	O	0
8	2008	2009	1		Performance of the Department	O	0
9	2008	2009	2		Implementation of Delhi Preservation of Trees Act and Rules	O	0
10	2008	2009	3		Bearing interest of Rs. 26.55 Lakh - No action on defaulters	O	0
11	2008	2009	4		No Committee constituted to review the procurement of food to translocated monkeys	O	0
12	2008	2009	5		Irregularities in awarding maintenance contracts	O	0
13	2008	2009	6		Utilization of plan Funds	O	0
14	2008	2009	7		Irregularities in Pay Fixation and grant of Allowances	O	0
15	2008	2009	11		ETF Project : Suggested - Audit of the Project	O	0
16	2008	2009	13		Plan Scheme - Development of Forest including Consolidation	O	0
17	2009	2010	1		Consumption of Fuel	O	0
18	2009	2010	3		Repair of Vehicles	O	0
19	2010	2013	1		Non recovery of revised Licence Fee & Water Charges w.e.f. 01.07.2010 & 01.07.2013	O	32932
20	2010	2013	5		Irregular payment of honorarium	O	0
21	2010	2013	6		Govt. Vehicles	O	0
22	2010	2013	7		Irregular payment for Film Production	O	0
23	2010	2013	8		Excess payment of T.A.	O	0
24	2013	2015	1		Misc. Recoveries from the employees	O	48700
25	2013	2015	3		Irregular purchase of laptop and other computer peripherals	O	0
26	2013	2015	4		Improper maintenance of Stock Registers	O	0
27	2013	2015	5		Non adjustment of outstanding A.C. Bills amounting to Rs. 32,23,634/-	O	0
28	2015	2016	1		Short Recovery of DGEHS Subscription	O	1100
29	2015	2016	2		Less Recovery of License Fee	O	16555
30	2015	2016	3		Discrepancies in LTC Reimbursement - Recovery of Rs. 6688/-	O	6688
31	2015	2016	4		Purchase of Vehicle without approval of Competent Authority	O	0
32	2015	2016	5		Engagement of Data Entry Operator (DEO) without approval of Finance Department	O	0
33	2016	2017	1		Less deduction of License Fee	O	1715
34	2016	2017	2		Shortcoming in LTC Bills	O	1300
35	2017	2018	1		Short Recovery of License Fee/Water Charges amounting to Rs. 28443/-	O	28443
36	2017	2018	2		Recovery of Family Planning Allowance amounting to Rs. 9200/-	O	9200
37	2017	2018	3		Advances drawn on ACB pending adjustments	O	0
38	2017	2018	4		Non production of Record	O	0
39	2018	2019	1		Short recovery of license fee	O	11730
40	2018	2019	2		Irregularity in making payment of taxi	O	0
41	2018	2019	3		Non adjustment of contingent and medical advance of Rs. 257500/-	O	0
42	2019	2020	1		Non adjustment of Advances	O	0
43	2019	2020	2		Non recovery of TDS	O	1936970
44	2020	2021	1		Short recovery of License Fee	O	40203
45	2020	2021	2		Wrong pay fixation in respect of Sh. Gurdas, Driver Gr-II and Recovery	O	4191
46	2020	2021	3		Overpayment made on account of Travelling Allowance	O	426
47	2020	2021	4		Non adjustment of Advances	O	0
48	2021	2022	1		Purchase made outside GeM	O	0
49	2021	2022	2		Outstanding temporary advances	O	0

50	2021	2022	3	Irregular payment of Transport Allowance	<input type="radio"/>	446727
51	2	2022	4	Non installation of GPS in hiring of vehicles and switch over from existing petrol/Diesel/CNG	<input type="radio"/>	0
52	2021	2022	5	Non condemnation of staff cars	<input type="radio"/>	0
53	2021	2022	6	Non production of Records	<input type="radio"/>	0

NOTE:
 Outstanding Paras.
 Reply submitted by the Department/Units.
 Comment by the Directorate of Audit on reply submitted.

P 65
65

2603957

2021 Par) f2

44394
2559563

Recovery
Bal.

(92-2022)
Personal Recov - 649910
Contribution Recov - 1954047
Total Recov. - 2603957

80

(Part-II)
Current Audit Report
(2020-21 to 2021-22)

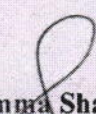
Current Audit Report:

During the course of current audit, 14 audit memos and 01 record memo, highlighting various irregularities and recoveries amounting to Rs.448167/- were issued. On the basis of compliance shown by the Department, 02 memos was settled on the spot with reconciled amount of Rs1440/- and remaining 13 audit memos have been converted into 06 paras and 07 TAN(s) along with an outstanding recovery of Rs. 446727/- in the current audit report.

DETAIL OF CURRENT RECOVERY

S.No.	Memo No	Amount recovery	of	Amount recovered	Outstanding recovery
1.	07	1440		1440Reconciled	0
2.	10	446727		0	446727
Total		448167		1440	446727

The internal audit report has been prepared on the basis of information furnished and records made available by the unit. Dte. of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and/or non-information on the part of auditee unit.


(Shamma Sharma)
AO/Internal Audit Officer
Audit Party No.XVIII

Old Report

Part I

70

78
89

PART - I PART - I

PART - I

640
5910
67
65

Old outstanding Paras

(1992-1994) to 2010-2013

PART I

① Para No-1

Para - 1

Para 1

MEMO NO. 115+20

Dated: 12-7-94.

Sub. : Stock Register Ranges.

A check of Stock register of the different ranges revealed the following irregularities :-

AT ASOLA RANGE

- i) Annual physical verification was not found conducted. However it should be done once in a year. The department is advised to conduct the physical verification of all the ranges & result thereof be intimated to audit.
- ii) The following articles were received by the department from the different offices/departments and directly entered in the stock register of Asola Range. Whereas it should be entered firstly in the 'Master Stock Register' being maintained by the Head quarter and then issued to the ranges. The practise adopted by the department is irregular. Due to this lapse it could not be ascertained that how many equipments/tools of different types are lying with the ranges. The department did not produced any record/List of items to audit which have been received by them from other Govt. department/offices.

xxxx

In future each and every items whether purchased by the department itself or transferred from other department be entered first in the Master Stock Register. (Non-consu-

(75)

88

(66)

ITK 66/11/64

-2-

(7)

6.	Stave Steel	1	Div. V Investigation & Flood Control Deptt.
7.	Jap. 30' (Rest)	1	-do-
8.	Bahd steel (200) Ltrs.	1	-do-
9.	G.I. pipe 20 feet	1	-do-
10.	Almirah	1	-do-
11.	Tahle	1	-do-
12.	Behoh	1	-do-
13.	Iron gate	1	-do-
14.	Tapley	500	By. Director, H.W.D.
15.	Basket	78	-do-
16.	Basket	97	-do-
17.	Plastic (Cane)	1	-do-

iii) Similarly 3 scotiar (Kaliya) were shown issued to Asela Range on 1-7-92 but only 2 scotiar were found entered in their stock register. Reasons for this lapse or intimated failing which the cost of one scotiar i.e. 86/- was recovered from the defaulting official under intimation to audit.

iv) 4 kunche rubber pipe and 01 torch were shown received by Asela Range on 27-8-93 and 13-8-93 respectively from the Headquarter but on going through the Stock register of Headquarter it was observed that the balance of these articles on the very day were found NIL. It could not be understood how these articles were issued to Asela Range while the balance were NIL. It shows that the stock register of HQ, was not maintained properly and lack of supervision. Reasons thereof be intimated to audit and it may also be certified from where these articles were

74

87

57/c

65

63

(5)

iii) As on 3-3-92, 10 Nos. of Khurpi were issued to I.T.O. range but the same were not found entered in their stock register. Which is irregular. Reasons thereof be intimated under which circumstances the articles were not entered in the stock register failing which the cost of articles Rs. 320/- (@ Rs. 32/-) be recovered under intimation to audit.

iv) Similarly 20 Nos. of Tasia and 3 Nos. of Balti were issued to ITO Range by H.Qr. on 24-7-91 and 29-7-91 respectively but the same were also not found entered in their stock register which is irregular. Reasons thereof be intimated under which circumstances these articles were not entered in the Stock Register failing which the cost of articles Rs. 1585/- (Tasia @ Rs. 68/- and Balti @ Rs. 75/-) be recovered under intimation to audit.

v) During the year 1993-94, 110 Kg. Polythene bags were shown issued to I.T.O. Range by H.Qr. on different dates but the same were not found entered in the Stock Register. Reasons thereof be intimated under which circumstances the articles were not entered in the stock register failing which the cost of articles Rs. 7920/- (@ Rs. 72/- per Kg.) be recovered from the defaulting official under intimation to audit. The detail is as under :-

S.No. Date of issue Amount

73

86

56/c
57/c
64/c
5/1/54
48/64
62

5

-4-

NAJAFGARH RANGE

- 10) Index was not found maintained. Needful be done now and compliance be shown to audit.
- 11) 10 Nos. Khurpi was shown issued to Najafgarh Range from HQ. but the same were not found entered in their stock register. Reasons for this lapse be intimated falling which the cost of articles i.e. Rs. 320/- be recovered from the defaulting official under intimation to audit.
- 11i) Similarly 10 Nos. Grass sword and 35 Nos. of Tekri were issued to Najafgarh range on 27-4-94 and 22-4-94 respectively but the same were also not found entered in the Stock Register, which is irregular. Reasons thereof be intimated underwhich circumstances these articles were not entered in the Stock Register falling which the cost of articles worth Rs. 240/- + Rs. 1650/- (total Rs. 1890/-) be recovered under intimation to audit.

(4)

72
85

56/4
55/c
7/10
65
65

PARA. 2
Para No. 2
2
(92-93)

2

Para 2

Subject : Livery Stock Register.

On scrutiny of livery stock register revealed the following irregularities:-

- 1) Paging & page count certificate was not received in the issue register. Needful be done & compliance be shown to audit.
- (i) Physical verification was not conducted by the department during period under audit. Needful be done now & compliance be shown to audit.
- (ii) The following articles were in the stock of the Department since 1992 and nothing out of which were shown issued till date. But as per statement given by the present store incharge that nothing was handed over by his predecessor to him which is irregular and shows that the items were not physically - handed over & taken over. Reasons thereof be intimated under which circumstances this irregularity was secured otherwise the cost of articles is Rs. 4,956/- be recovered under intimation to audit. The details of articles are as under :

S.No.	Name of articles	Qty.	Amount (in Rs.)
1.	Chappal	01	Rs. 100/- @ Rs. 100/-pp
2.	Shoes	02	Rs. 240/- @ Rs. 120/-p.p.
3.	Socks (weollen)	36	Rs. 669/- @ Rs. 17.60 p.p.
4.	Quitting (do-)	9525	Rs. 1239/- @ Rs. 134/-pmt Mkpa.
5.	Khaki shirting	26mtrs.	Rs. 858/- @ Rs. 33/- p.mt
6.	Khaki (Paint cloth)	25mtrs	Rs. 1600/- @ Rs. 64/-p.mt.
Total			Rs. 4956/-

(7) 84

(3)

PARA 3
~~PARA 3~~ Para No. 3

(Reference AM No. 6 dated 18/1/08)

(16) (62) 60

Purchase of Computer with its peripherals

The file relating to purchase of laptop, Desk Top Computers along with its peripherals during 2006-07 revealed that the same were purchased from NICS and an advance amount amounting to Rs. 6,46,083 - was made vide cheque no. 000670 dated 30/03/07 and though as per condition no. 4 of Proforma Invoice, the delivery period of supply of material was 6 weeks and warranty period was one year, till date i.e. after a considerable gap of 10 months all requisitioned items including 11 nos. of UPS amounting to Rs. 74,609/- have not been received. Terms and conditions of the NICS lay down one of the clauses of penalty to be imposed by the user i.e. the department in case of late delivery the date of which is not later than 18 July, 2007. No action so far has been taken by the department. Even some of the key boards and printers are

(4)

PARA 4
~~PARA 4~~ Para No. 4

(Reference AM No. 7 & 15 dated 21/1/08)

Condemnation of vehicles

(4) (4)

Scrutiny of file and relevant records provided by the Department revealed that there was a proposal of condemnation of 7 vehicles as recommended by the condemnation board under the Chairmanship of DCF vide order dated 28/12/2005 but the Conservator of Forests approved the condemnation of only two vehicles (i.e. DL - IV, 4178 Maruti Jipcy of Headquarter and other DL - IV, 4699 Maruti Jipcy of West Division). Remaining vehicles could not be condemned for want of files to be submitted by the divisions to the conservator.

Further one TATA Sumo and Baleno in place of the aforesaid vehicles respectively were purchased by the Department after getting the sanction of Finance Department with the condition that the condemned vehicles be disposed off as per rules at the earliest. But till date Department has initiated no action in this regard. Rather the department takes plea that the reserve price of the vehicles has not been fixed by the technical officers which is delay on the part of department.

Condemnation of remaining five vehicles may be got approved by the competent authority and the same be disposed off immediately so that their residual value may not decrease

Yours faithfully,
A. S. K.

82 (69)

(60)

stc
50/c
30/c
30/c

(32)

(7)

Para 7
Form No-7
Para No. 40

Ref. Memo No. 20, Dated: 11-6-08

SUB: PURCHASE OF ALOE VERA AND BONZAI PLANTS ...

(7)
Para No-7

Scrutiny of records revealed that in compliance with directions of Pr. Secretary (Financials) circular No. F.198/85-AC/Pl file/3742 dated 27-10-05 the department had constituted purchase committee accordingly and clause (b) of the orders envisages that "the committee shall verify and ensure that the items supplied are as per the terms and conditions of tender and shall submit its report to this effect for the purpose of releasing the payment". Last check of file relating to procurement of Aloe vera plants during 2007-08 revealed that the said procurement was made through M/s Evergreen Bio Planter and an expenditure to the tune of Rs. 101810/- was incurred but no verification as stated above for compliance purchase committee reasons for same may please be clarified to audit.

As per Rule 145 of GFR purchase of goods upto Rs. 15000/- on each occasion can be made without inviting quotations or bids on the basis of certificate recorded by the Competent Authority on the body of bill that We _____ members of the purchase committee are jointly and individually satisfied that the goods recommended for purchase are of the requisite specification and quality, priced at the prevailing market rate and the vendor recommended is reliable and competent to supply the goods in question" but the said rule is not being followed by the department in most of the cases (Bill No. 439 of 2007-08 purchase of lotter amounting to Rs. 8665/-) purchases has been done without quoting certificate which needs clarification.

Further, scrutiny of file revealed that during audit period 300 bonsai plants were purchased from M/s Ever Green Bio Planter @ Rs. 436/- per tree and expenditure to the tune of Rs. 12388/- was incurred. It was observed that tender for this was floated at website only on 31-5-07 and no letters inviting quotations were posted to registered dealers as a result only 2 dealers had responded and accordingly order was placed to above said dealer on 3-7-07. Reasons for not contacting registered dealers before finalizing orders and not obtaining minimum 3 quotations as per rules may be clarified as audit is of the view that more competitive rates could be obtained and during same period 8 bonsai plants amtg. To Rs. 3600/- were purchased from M/s New Bharat Nursery @ Rs. 450/- per plant. Reasons for procurement of plants at higher rates may also be clarified.

81 (8)

(57)

MB
MS
22/c

(8)

Para 8 Para No. 8

PART II

(8) Page 25

(8)

INTERNAL AUDIT REPORT ON THE ACCOUNTS OF
CONSERVATOR OF FORESTS FOR THE PERIOD - 2008-09

CURRENT AUDIT REPORT

Para 1 - Subject: Performance of the Department

(8)

The Department of Forests & Wildlife is responsible for development of forests, protection of wildlife, management of their habitat, preservation of trees, management of Delhi Ridge in accordance with the provisions made in the Indian Forest Act, 1927, Forest (Conservation) Act, The Indian Wildlife (Protection) Act, 1972, Delhi Preservation of Trees Act, and implementation of the directions of the Hon'ble High Court and Supreme Court in forestry and allied matters. The department came into existence during 1987 and previous to that it was a wing of Development Department.

The department has issued 4113 certificates against the 5118 application received for grant of ownership certificates in respect of wildlife articles in pursuance of the Wildlife Stock Declaration Rules, 2003 framed under the Wildlife (Protection) Act. The Cases / offences dealt by the department under the Delhi Preservation of Trees Act have been discussed in the foregoing paras.

On the basis of the budget / expenditure and the record furnished, the following shortcomings have been noticed; reasons for the same may be furnished to audit at the earliest.

[1.1] Ineffective Labour strength of 688

[memo no 17, South Div.]

The forest Department has a working labour strength of 688 posted in the three divisions. It has been noticed that the South Division has outsourced the following maintenance works as the work is resource intensive exercise and the departmental labour was found to be ineffective in performing the task.

Details of the work	Period of work	Estimated Cost (in lakhs)
Work of maintenance of City Forest, Hauzrani	12 mths	25
Creation and Maintenance of plantation at Khasra no 468, 490, 491, Sahurpur Village	3 years	88.23
Creation and maintenance of plantation at khasra no 1420, 1421, 1422, Aya Nagar	3 years	167

80

67

61

48/c
56/c
58
36

- The basis of judging the labour as ineffective, total number of labours identified as ineffective and action taken against the ineffective labour.
- It may be intimated to audit the total number and value of maintenance works outsourced on the ground of ineffective labour.
- Instead of drawing the pay & allowances for a labour strength of 688 and in addition outsourcing the works with a huge expenditure on the grounds of ineffective labour, audit is of the opinion to get a manpower study from the Art Department after due verification of facts as per the requirement of the department.

[1.2] Non Formation of Wild Life Advisory Board

[memo no.8]

As per the provisions of S.E of The Indian Wildlife [Protection] Act, 1972 a Wildlife Advisory Board has to be constituted for advising on the selection of areas to be declared as Sanctuaries, National Parks, in formulation of the policy of protection and conservation of Wildlife and specified plants and on other subjects as specified in the Act. The department has intimated that the constitution of the committee is under process. The update on the subject may be intimated to audit.

[1.3] Wrong credit to 6443 Civil Deposit head & non maintenance of Register

[memo no.4]

The department has received an amount of Rs. 25, 000/- on account of the composition fees for compounding the offence under the provisions of the Wild Life [Protection] Act. The said amount has been deposited in the 6443 civil deposit head vide challan no 4/25-4-08 instead of the department's revenue head. Further, no Civil Deposit register has been maintained by the department. In the absence of the same, amount wrongly credited to Civil Deposit Account may be verified and may be transferred to the revenue head of the department.

Further as per the records of the South Division it has been observed that other than security deposit collected as per the provisions of the Delhi Tree Preservation Act, the division is also deducting security from the bills of the contractors from the sanction order. However, no separate account is being maintained. The department may initiate necessary steps to maintain the account after due verification of records of all the divisions.

[1.4] Staff Position

[memo no 17]

The following ex-cadre posts are lying vacant. The department has not furnished the period since these posts are lying vacant however, vide reply dated 6-2-16 had submitted that the Recruitment Rules for all the frontline forestry

79

66

2) 4

0 CA

u/c u/c (41) (47) (57) 5/12/43 55

Nomenclature of post	Sanctioned	Vacant
Forest Ranger	4	4
Forest Guard	58	16
Wild life Guard	11	7

Further Inspite of five plan schemes, and plan fund of 1000 lakhs, the department does not have a post of statistical cadre.

Necessary action may immediately, be taken as required for the smooth functioning of the department.

[1.5] Dead mileage

[Memo no.12 & /South Div]

During the test check of the log books of the following vehicles it has been observed that the parking place is quite away from the place of duty & vice versa as detailed below:

Vehicle No.	Month of test check	Parking Place	Place of duty
DL6CJ3422	March, Sept-65 Oct, Dec-65	Kamla Nehru Ridge Hauzrani	ITO & vice versa Vinay Nagar
DL6CJ5117	July Oct-66	Kamla Nehru Ridge Hauzrani	ITO & vice versa ITO & vice versa
DL3CAJ9773	April'66	ITO office	Shooting Range

The orders regarding the place of parking in respect of only one vehicle was furnished. No information on the total number of vehicles (including heavy vehicles) and the drivers deployed on these vehicles has been intimated. Department may take necessary steps so that the dead mileage covered due to parking can be avoided.

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Para 9

(memo 20)

Subject: Implementation of Delhi Preservation of Trees Act and Rules

As per the provisions of the Delhi Preservation of Trees Act and Rules, the following shortcomings have been noticed:

As per the provisions of Section 12, a person who is been granted permission as above shall start preparatory work within 30 days and shall plant the trees in the ensuing or following rainy season and shall provide adequate protection to the trees. In the event of default the Tree officer may cause trees to be planted and may recover the cost of plantation.

As per the available statements with the department for the North & West Divisions and as per the self copy furnished by the South Division, the status of the permission granted for tree felling and compensatory plantation against the tree felling and the amount of security deposit with the divisions is as follows.

Year	No. of trees permitted for felling	No. of trees to be planted	Balance to be planted	Balance of security
South 2000 to 2008		157507	135049	4340080
North 2001-02 to 31-7-10	45370	444635	241930	22144362
West 04-05 to 20-06-07	6508	49835	46895	2759275

With reference to the above table position and the status and as per the last check of the record of the department and case files of all the three divisions, it has been observed that

- The record shows that defaulter list as on 2000 is only available. The status of the pre 2001 list of defaulters has not been mentioned in the records. The same may be intimated to audit.
- No defaulter status is being communicated at the time of issue of permission letters in the South Division.
- The cost of plantation has not been defined by the department till date.
- The recovery of cost of plantation has to be made as per the arrears of land revenue. But no guidelines regarding the procedure of recovery from the individuals or from the Govt. Agencies have been framed.

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As per record, the divisions were charging Rs.50 as security deposit subsequently enhanced to Rs.1000/- during 7/08 with the approval of Secretary(E & F). In this regard the copy of notification / orders of the competent authority have not been provided to audit. Further as per the test check of record of South Division, no security deposit register is being maintained to monitor the deposits

(iii) No Guidelines on composition fee

Any offence committed under the act is compoundable as per S.21 by paying a sum not exceeding Rs.10,000/- by way of composition for the offence. But no notification with regard to the quantum of composition fee with regard to species girth has been furnished to the audit.

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As per the above, it has been observed that in the absence of specific guidelines / notifications / orders, the Tree Officers of the three divisions have adopted variant options in their jurisdictions in finalizing the cases, resulting in biased policy to the permission holder. Vide reply dated 8-2-10 the department has intimated that the matter pertains to the divisions as the concerned Dy. Conservators of Forest are the Tree Officers. But it is for the department to streamline the procedure as required under the Act so that all the three divisions may adopt the same procedure while handling the cases under intimation to audit.

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Para No-10
Para 10

[Memo No.14/South Div]

Subject: Bearing Interest of Rs.26.55 lakh — No action on defaulters

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Under the Wasteland Development Scheme, during 6/1997, work of raising and maintenance of plantation of 1 lakh saplings in the Jaunapur, Ayanagar, Raokari and Deoli at a tendered cost of 72.5 lakhs was awarded to the lowest tendered M/S K.P. Raghav. Due to non compliance of specifications the maintenance bills w.e.f. 8/1997 were not cleared. The contractor discontinued the maintenance work w.e.f. 4/1998, but the Range Officers had verified the bills for the period of discontinuation also. The contractor abandoned the contract for non payment of bills and approached the High Court during 2/1999 on the ground that the bills for maintenance of saplings were not being cleared, even though the same were duly verified and approved for payment.

The Range Officers Shri Tilak Chand and Shri Suresh Thakur admitted verification of bills before the local Commissioner appointed by the High Court. On the facts the High Court ordered in favour of the contractor during 2007 for release of payment alongwith 12% simple interest wef 1999. After the review petition department finally paid the decretal amount of Rs.24, 05,299/- and simple interest of Rs.21, 55,631/- upto 31-3-08

At the time of seeking suggestion for a review petition the Law Department, Govt. of Delhi had stated that there had been some foul play in execution of the contract and it would be appropriate for the Administrative Department to get the whole matter inquired to get onto the truth and corrective measures. The Secretary of the Department vide note dated 1-2-08 has ordered to take action as per the suggestion of the Law Department. Further, the Secretary has also ordered to take action against the above two range officers who had verified the bills.

But even after the lapse of two years, the department has not initiated any action for getting the administrative inquiry conducted on the subject and take action against the two range officers inspite of suffering a interest of Rs.26.55 lakhs due to the fault on the part of the department. Reasons for the same may be intimated to audit.

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Para no-11

Para 4 PARA 11

[Memo no. 8/South Div.]

Subject: No Committee constituted to review the procurement of food to translocated monkeys

In pursuance of Delhi High Court Order, the monkeys are caught from the human habitations by NDMCA/CD and are released in the Asola Bhatti Wild Life Sanctuary. The court banned feeding of monkeys in public places and had suggested that food offered as religious offering may be collected by civic agencies and be sent to the forest area to feed the monkeys and the additional requirement of the food is to be met by the department. Further in the sanctuary the saplings of fruit bearing trees are to be planted as they are deficient in the sanctuary. In pursuance of the order the civic agencies started to translocate the monkeys wef 7-3-07.

During the test check of file of procurement of food for feeding to translocated monkeys, it has been observed that during 2008-09, the total expenditure met by the department is more than 100 lakhs on the procurement of food, hiring of trucks /tractor trolleys to carry the food. The copy of the order has not been provided to audit but on observation of the file of procurement of food to the monkeys, the following shortcomings have been noticed. The department may consider the facts and take necessary action as required under intimation to audit.

- From the date of translocation of monkeys i.e. wef 7-3-07 with a total number of 108 the record maintained shows that as on 18-1-10, 11256 monkeys have been released to Asola wild life sanctuary. As per the record, the department has taken into account only the monkeys caught and brought by the civic agencies only, but the status on the consideration of factors of life / escaping etc has not been reviewed.
- The collection centers which are to be opened by the civic agencies at the temples to collect the offering of food was to be sent but the stock record shows that no such food is being received. The department has also not made any communication with the civic agencies in this regard. If the department had taken some efforts on the subject, the burden on the expenditure could have been reduced to some extent.
- The department was to constitute a committee comprising of NGOs, Eco Task Force representatives and officials of forest department for maintenance of record of procurement /distribution /quantity /change of composition of food. But as per record furnished no steps have been initiated to constitute a committee rather all the composition /quantity verification of bills of food articles and transport bills are verified by

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Para 12

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Subject: Irregularities in awarding maintenance contracts.

(5-1) Maintenance work of Hauzrani forest (memo no. 18/South Div)

The tenders for The Upkeep and Maintenance of 70 acres of Hauzrani City Forest, Saket, New Delhi for 12 months at an estimated cost of Rs. 25 lakhs were opened on 29-7-08. The department had received four tenders. The lowest tendered amount is of M/s Vishal & Co at Rs. 13,86,800/- i.e. 46.53% below the estimated cost. Vide minutes dated 29-7-08, the tender opening committee has sought the Experience certificate, solvency certificate, Copy of PAN, copy of registration certificate as contractor only from L1-M/S Vishal & Co. However letter were sent to all the four tenderers seeking the requisite documents as required under the terms and conditions of the tender. The tenders were rejected without any justification and retendered the work with the opening of tender on 2-12-08. The department had received only one tender of M/s Haryana Forest Development Corporation Ltd at a tender cost of Rs. 1920000/- i.e. 23.2% below the Estimated Cost. The work has been awarded to the tenderer. During the test check of the file it has been observed that:

- The estimate file has not been furnished to the audit.
- The details of schedule of items/rates adopted or followed by the department have not been furnished to audit. Hence the huge variation between the estimated cost and the tendered amount could not be analyzed.
- Hauzrani forest has Vapvigyan Kendra picnic huts, cafeteria in a space of 15 acres. But as per records it seems that the same has not been considered while taking the scope of work.
- As per NIT it has been seen that the department had called tenders only from those contractors also registered with Forest Departments, accredited NGOs, Institutions, Body Corporate, Cooperative Societies in addition to Govt Agencies. The inclusion of this condition is vague as these units do not register the contractors. In this regard the details regarding the registration of contractors by the Forest Department has not been intimated.
- The department has asked the tenderers to furnish the proof of registration, experience etc. And subsequently the tenders were rejected by the DCF (South) without recording any justification and the work has been retendered. When the condition of the registration itself is vague the retendering is irregular.

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- On retendering only one tender of M/s Haryana Forest Dev. Corp. Ltd was received and the same was approved inspite the contractor does not fulfill the experience of maintenance of 10hectre area as required in the terms and conditions.
- The rejection of the L1 on first tendering when the departments conditions itself were vague and accepting the tender at the second time when the contractor does not fulfill the experience criteria resulted a revenue loss of 5.83 lakhs to the department.
- Further on scrutiny of the file it has been observed that the payment of bills has been released on the basis of the satisfactory report of the concerned DRO without verification of the execution of the work as per the terms and conditions of the tender, as the status report furnished shows that the contractor has not maintained the forest as per the scope of work.

Reasons for the above lapses may be intimated to audit.

[5.2] Hiring of TATA 407

[memo no.22]

NIT for hiring of eight number of TATA-407 tempos for the transportation of saplings for free distribution from nurseries of the department to schools, plantation functions, Bhagidari, Mela, Workshops, Petro/CNG pumps, Mother dairy outlets for 3 months during the monsoon season was floated with the date of opening of tender being 26-3-08. Three tenders were received and the work was awarded to L1 Radha Ramah Mittal after negotiation at the cost of 8.26 lakhs. During the test check of the file the following shortcomings have been noticed:

- The requirement of the divisions has not been obtained before floating the tenders. The NIT was floated on the basis of previous years file. The preference shown by the department in the requirement of tempos without specification itself has curtailed the competitive rates.
- The basic required documents as per the terms and conditions of the NIT viz., requisite number of tempos with the contractors, furnishing of details of requisite number of tempos owned / the submission of details of drivers and the drivers license have not been obtained by the tender opening committee.

Reasons for placing the preference and accepting the tenders without the technical requirements may be intimated to audit.

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[5.3] Hiring of Water Tankers

(memo no.15)

The NIT for water tankers for watering of plantations, road side plantation, city forest, plantation on central verges, nurseries, other sites etc for 10 ranges under the 3 divisions has been called by the Forest Department during 3/08 at an estimated cost of 2.34 crore [subsequently the EC revised on the installations of borewells]. The tender has been awarded during 11/08 to Avon waters for North & west Division and to Agarwal Waters for south division for a period of 140 days for supplying 10000litre X764 tankers. The department has furnished that the requirement of water is 20litre per plant per week as per the CPWD norms and the basis of estimates have been prepared accordingly. During the test check of the file, the following shortcomings have been noticed, henceforth the same may be taken into consideration before finalization of the tenders.

- The Lowest tenderer Avon Water for supply of water to North & West Division, has no registration certificate of his own rather had a mutual agreement with other registered contractor.
- As per records it has been seen that the South Division requirement is of 5000litre capacity water tanker. [As per verbal discussion it was intimated that only 5000litre capacity water tanker only could enter the forest under south division] But tenders have been called for 10000litre capacity of water tanker @ Rs.845/-. But upto this tender was awarded the south division was getting its water requirement from M/s Krishna Water supplier @ Rs.311/- for 5000litre water tanker. The department has replied that to have uniformity for all the three divisions tenders were floated for 10000litre capacity. The reply is not tenable as if the factual position was taken into notice the competitive rates would have been different.
- During the test check of file of South division It has been observed that the supply of water bills for all ranges under south division have been verified to be satisfactory by the DRO of South division itself, however the exact execution of the work has not been verified. The steps taken by the department to verify the execution of the work may be intimated.
- As per the terms of NIT the contractor shall supply water fit for irrigation from lawful source. On test check of the file of the south division It has been observed that the fact has not been verified at any level. In its reply the department has submitted that the contractor might have supplied as per norms since no complaint has been received from any source. The reply is not tenable since it is on the department to get test check of the same.

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[5.4] Hiring of JCB Machine

(memo 21 (sq) (b) div)

The department has invited tenders upto 3 JCB Machines or as per the requirement, for 3500 machine hours /400 machine days at an estimated cost of Rs.25 lakhs for digging of pits, leveling of ground and demolition works at places under South Forest Division i.e. for the site under ETF. The work has been awarded to the L1 M/s Indraj Singh for 3 JCB Machine @ ₹ 90 per hour for a period w/e 26-12-08 to 31-3-09. During the test check of the file, the following shortcomings have been noticed:

- The proposal/estimate file has not been furnished to the audit
- There is no mention to the details of schedule of rates adopted or followed by the department
- As per the record, Secretary (E&F) has directed to provide two JCBs to ETF for their activities. But as per the proposal and agreement, department has hired 3 JCB machines. No reasons were recorded regarding the deviation of orders of Secretary.
- The division has considered 3500 machine hours /400 machine days of the Machine at the time of calling of NIT but the volume of work per machine hour has not been considered while awarding the work. Further all payments have been released on the basis of machine hours itself but no verification to the work done has been considered.
- It has also been observed that the ETF simply forwards the bills for payment and the department is only making the stock entry of the bill. In this regard the actual execution of work per machine hour has not been verified on the bills. In this regard the competent authority for verification of all works executed at the site under the charge of ETF, has not been intimated to audit.

Reasons for the above and considering the machines hours without any reference to the work executed may be intimated to audit.

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[5.5] Maintenance of Valmiki Garden

[Memo No.16/South Div]

On observation of the file of Maintenance of Valmiki Garden at Central Ridge for the period 2006-09, it has been seen that the tenders for the work were opened on 11-4-08 and the lowest tenderer, Ms. Pooja Building & Techno has been awarded the work order on 28-6-08 @ Rs. 18,666/- per month for a period of 10 months wef 1-6-08 to 31-3-09. But as per record it has been observed that without entering into any agreement the contractor was asked to start the work wef 1-6-08 itself and as per the bills furnished by the contractor the division has verified the bills to be satisfactory but has not verified with regard to the protection deployed at the garden as per the terms & conditions. Reasons for the same may be intimated to audit.

Pr. Secretary [Finance] in the court case file of K P Raghav vs. Chief Secretary as per details of Para 3 above has commented that what lessons are learnt by the Department through this expenditure is very important. How to ensure better survival of plants/trees and what type of monitoring will be in place to prevent the recurrence of such double claims and poor performance of contractor may be looked into by Forest Department. But on perusal of the above maintenance contracts, it seems the Department has to take concrete steps to monitor the work and performance of the contractor.

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Para 6 Subject: Utilization of Plan Funds

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[6.1] Plan Scheme Monitoring of Greening Activities [memo no. 14]

This is the new scheme introduced in the 11th plan. As per the write up of the above plan scheme, the department was to get the plantations socially audited to bring in elements of transparency and accountability in the greening activities of the various greening agencies. The department was also to engage the Professionals for monitoring of green activities. The approved outlay of the scheme is Rs.5 lakh. But on test check of expenditure of the plan scheme, it has been observed that the expenditure has been met on the advertising bills and on purchase of plants for which other plan /non-plan funds are available with the department. Further no activity has been carried out with regard to social audit as per the objective of the plan scheme.

Vide reply dated 8-2-10, the department has informed that "it is not worth spending money on monitoring of plantation undertaken by 18 Greening Agencies by the Department and the review of plantations are done by the responsible officers of the Greening Agencies concerned and by department itself. The greening efforts made are reflected in Forest survey of India reports 2005 & 2009. Due to paucity of funds the bills of advertising have been met from this plan scheme."

As per the reply it is evident that no funds are required as per the plan objective. The purpose of continuing the plan scheme may be reviewed as per the requirement of department in consultation with the Planning Department.

[6.2] Non utilization of Centrally Sponsored Plan Funds [memo no 18]

The department has not utilized Rs.27,00,000/- centrally sponsored plan Funds for the schemes Provision of shelter house for looking after the animal and Development of National Parks and Sanctuaries Asola Wild Life Sanctuary. Vide its reply the department has stated that no proposal has been received for procurement of items from the concerned division. And the proposal for revalidation is under process. Same position has been noticed by the previous audit also. The update on the status of the implementation of the scheme may be intimated to audit.

[6.3] Excess Expenditure [memo no. 18]

Under the plan Scheme Forest Including Consolidations department had incurred an excess expenditure of Rs.64,30,295/- in order to comply with the instructions of the Competent Authority. The

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Subject: Irregularities in Pay fixation and grant of Allowances

[7.2] Irregular grant of notional benefit of arrears of Pay to Gr.II /HC (memo no.9)

As per the Dy. Secretary Services order, dated 19-10-07, the financial benefit of the revised scale of 5500-175-9000 to Gr.II [DASS] Head clerk was to be given wef 1-12-06. During the test check of the pay fixation cases as per the provisions of Sixth Pay Commission, it has been observed that the arrears of pay in respect of the following Gr.II [DASS] Head clerks in the corresponding scale of 5500-175-9000 was given from the date mentioned against each, which is irregular. Necessary correction may be made at the earliest and the recovery after due verification of record may be made from the following employees under intimation to audit.

1. Smt. Udaya Rajendran - wef 1-7-06 as per option
2. Smt. Shobhana Vijayanathi - wef 1-7-06
3. Smt. Reema Sharma - wef 1-7-06
4. Sh. Pawan Tokas - wef 1-7-06

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Subject: E.T.F Project: Suggested - Audit of the Project (memo no.20/South Div)

The project of Rehabilitation of degraded Forest Land in Asola Bhatti Wild Life Sanctuary and Dera Mandi Area through Eco Task Force comprising of 132 Inf Bn(TA) Eco Rajput has been commenced wef 9-10-2000 with the objective of Reclamation of degraded Bhatti Area through afforestation and grassland development, Restoration of habitat for Wild Life indigenous to Delhi, improving ground water regime of the area etc. The estimated project cost for the initial 9 years was 25.55 crores and the estimated cost of the project for the extended period upto 8-10-11 is Rs.13.16 crores.

As per the original proposal, 60% of the project area was set for afforestation, 30% was to be developed as grassland and remaining 10% was to be developed as natural water bodies in abandoned mine pits. But as per records no grass land, water bodies have been developed.

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Subject: Irregularities in Pay fixation and grant of Allowances

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1. Smt. Udaya Rajendran - wef 7-7-06 as per option
2. Smt. Shobhana Vijayanthi - wef 1-1-06
3. Smt. Reema Sharma - wef 1-1-06
4. Sh. Pawan Tokas - wef 1-1-06

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Subject: E.T.F. Project: Suggested - Audit of the Project [memo no.20/South Div]

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As per the original proposal, 60% of the project area was set for afforestation, 30% was to be developed as grass land and remaining 10% was to be developed as natural water bodies in abandoned mine pits. But as per records no grass land, water bodies have been developed.

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As per the enumeration of surviving samples by EITF project Area conducted and communicated vide letter no. 243302810015-1676 of survival. The extended project was approved by the Finance Department with the condition that the survival area be increased from 20% to 30% of Kabul. Under the controlled and repaired by the EITF project Area, the future program of the development of the country will be successful.

Further, as per records of the project area observed that the recurring expenditure of 132 Battalion is sent to the concerned DDC/DA. All records/execution pertaining to the developmental expenditure is maintained at the level of EITF itself.

During the tenure of the commencement of the audit by the Finance Department was carried out for the period from 2004-08.

In view of the above audit observations, the financial performance of the project area is not satisfactory.

[Signature]

Subject: Non-Maintenance/Production of Record

It has been observed that the unit has not maintained the following record and has not furnished the record as mentioned. The same have been maintained furnished to next audit.

III Non-Maintenance of Record

As per the challan file it has been seen that department is in receipt of FDR/Ray order as per the order of the court. In connection with the sale of tenders, etc. The department has not maintained any valuable stock register or other valuable records.

IV Non-Production of Record

V Non-Maintenance of Record

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Para. 16 Para No. 16

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Subject: Plan Scheme Development for Forest including Consolidation

The objective of the plan scheme is to increase forest cover as envisaged in National Forest Policy and various state policies...

- SFR 2003 - 18.07% of geographical area
- SFR 2005 - 19.09% of
- SFR 2009 - 20.20% of

To attain the goal, public and private are encouraged to plant saplings by making available saplings free of cost and technical know-how to public. Further the department has proposed to increase the green cover further to maintain the balance the greenest state in the world...

The Approved outlay and expenditure during the five year plan period are as follows as under:

Period	Approved outlay		Expenditure	
	Revenue	Capital	Revenue	Capital
2007-12	235.00	165.00	235.00	165.00
2007-08	235.00	165.00	235.00	165.00
2008-09	235.00	165.00	235.00	165.00

On the basis of the above and other factors pertaining to the plan scheme, the following targets have been fixed in achieving the targets as envisaged and implementation of the scheme.

Number of hectares of forest...

Wide the above plan scheme and the plan scheme of Development of Wildlife Sanctuary & Strengthening of...

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Sr	Name of the Work	Initiated on	Completed on	Status of the Work
1	Providing and fixing 244Mchignirdu... extending with RCC posts and Sp... protection of ridge forest lands...	24-07	24-07	Foreclosed
2	Repairing the fence along... for the removal of m... in the...			Could not be taken up due to... reasons
3	Const of RR-Masonry wall for the protection of... in Vill. R... PK-II	22-06	22-06	Work completed
4	Const of RR-Masonry wall for the protection of... in Vill. R... PK-II	21-05	24-07	Work completed
5	Const of RR-Masonry wall for the protection of... forest land bearing No 208... in Mahadib Block	24-2-05	15-64	Work Foreclosed
6	Const of RR-Masonry wall for the protection of... forest land bearing No... in Mahadib Block	24-2-06	28-23	Work foreclosed

In this regard, the initiatives taken by the department for completion of the works allocated to the & FC department along with the present status of the above works has been sought by the audit. The department vide reply dated 8.2.10 has submitted that the position will be explained after the details are received from & FC.

[13.2] No property record of capital works

It has been further observed that for the above capital works carried out, the department/divisions have not maintained any property register/record in its books. The department has stated that the records are to be maintained at the headquarter level. However, the record of handling over taking over is being maintained at the division level. As the works pertain to protection of forest and life and in the event of damage to the property, the department does not have any previous history of the works. The same may be got maintained at the earliest.

[13.3] Maintenance of Property Record

Audit has sought the property register for the forest and property owned and the details of land under dispute. In this regard, the department had furnished the details of land transferred to the department but has not furnished the details of land under dispute. It is seen that the property register has been maintained by the department.

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had replied that the record should be maintained on a yearly basis. The survival rates varies from 60-70% and the cost of maintenance is estimated to be Rs. 50 per acre per year and Rs. 100 per acre per year for the first year required for its establishment.

The audit has observed from the records of the department that a plantation journal was available. The department has stated that it is not possible to maintain the records of the survival rates in the annual reports. The department does not maintain the records of the survival rates with reference to the plantation.

Further for the information, the department is planning to plant saplings every year for which the department has issued a detailed academic exercise and an illustration of the same. It is not possible to maintain the records of the survival rates.

[13.5] Free distribution of saplings

Vide the plan scheme, department is distributing 5 lakh saplings to the public free of cost through 300000 Plantation Stations/Motors/Plantation Buses by hiring 8 TATA 407. As per the procedure observed, the saplings from the nurseries are placed at these centres for public. It is assumed that the saplings have been distributed since their placement with these agencies and further record is available when these saplings are distributed to the public. As per the objective of the plan scheme, the record of the distribution has not been furnished to audit.

[13.6] Procurement of tractor/trailers for plantation works

During the period 2007-08 to 2008-09 the department had purchased 10 tractor/trailers for plantation works. As per records the department does not have any post of MMV/AMV vehicle driver. Further the proposal filed at the time of purchase does not show the availability of infrastructure with the department. In the absence of a post or driver the purpose of purchasing the heavy vehicles and the details on how the department is utilizing the procurement of driver on these heavy vehicles is not clear. The utilization of these vehicles could not be assessed as the record from concerned divisions was not made available.

[13.7] Nonachievement of targets

The department has not achieved the targets of plantation works during the period 2007-08 to 2008-09.

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TEST AUDIT NOTE ON THE ACCOUNTS OF CONSERVATION FOREST FOR THE PERIOD 2008-09

During the test conducted on the accounts of Conservation Forest for the period 2008-09, the following observations were noted:

Item 1 Subject: Stationery

The annual physical audit of the stationery and consumables account for the period 2008-09 has not been conducted. The non-consumable articles such as Registers, Calculators, etc. have been purchased during the period but they have not been accounted for. Further, some of the registers and calculators were found to be missing. The same items were not accounted for in the accounts.

Item 2 Subject: Log Book

During the test conducted on the accounts of Conservation Forest for the period 2008-09, it has been observed that the average monthly consumption of log books has not been worked out and the same has not been accounted for. The log books purchased during the period have not been accounted for in the accounts.

Item 3 Subject: Cash

On observation of the cash book, it was observed that the receipt of deposit of cash into bank has not been accounted for. The following cases were noted:

Details of Cash	Date	Amount
28/28	16/11/08	422
30/30	16/11/08	422
43/43	16/11/08	422
48/48	16/11/08	422

As per the above, it seems that the cash receipts have not been accounted for in the accounts. Further, during the period 2008-09, the cash receipts have been deposited in the bank account.

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~~PARA-17~~

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~~PARA-35~~

Para 17

~~CURRENT REPORT - 2009-10~~

17

Subject: Consumption of Fuel

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During the course of test check of POL Bills for the year 2009-10; It has been noticed that the Department of Forest and Wild Life has paid the fuel charges in respect of vehicle no. DL 6C J:5117 for 334 litres consumed during the month of Jan.2008 (Bill no 160, dt. 07.07.09) . As per the instructions on the subject, the prescribed limit of fuel consumption per month per vehicle is 200 lbs. Hence the expenditure incurred on the extra fuel is irregular. The same may be got regularized and compliance shown to audit.

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Keeping in view of the above instructions, the other similar cases may also be reviewed from the effective date and recovery to tune of Rs.198 (Rupees one hundred and ninety eight) may be made under intimation to audit.

~~PARA 18~~
~~PARA 37~~
~~PARA NO-03~~
Paspana No. 18

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Para 18
Subject: Repairs of Vehicles

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During the course of test check of the Repair Bills of the vehicles for the period 2009-10, the following discrepancies were noticed:

- (1) Bill no. 652/ 26.03.10 Rs.67,617/-
Bill no.667/ 26.03.10 Rs.74,450/-

The above mentioned amount had been spent on the purchase of new accessories for newly purchased cars. But no quotations, as required under the provisions of the GFR 2005 have not been obtained for the purpose. Reason for the same may be communicated to the Audit.

- (2) Rs.3,850/- and Rs.4,975/- had been spent on the purchase of Battery for the vehicle no. DL 3C A4 5850 and DL 6CJ 3422 respectively. Battery used in the vehicle has ordinarily a life span of three years and the supplier gives manufacture Guarantee for this item. Audit may be apprised of the following:

- i) Batch no./ S.no. of the Battery and Make.
- ii) Date of replacement of old battery.
- iii) Whether guarantee was obtained for the newly purchased batteries?

- (3) Bill no. 656/26.03.10 Rs.10,405/-
DL 65 M 3565

A Motor Cycle had been got repaired through 'M/s.B.K.Motors and Tractors' which is not an authorized 'Workshop of GNCT of Delhi'. Rs.10,405/- were spent on the repair.

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PARA No. 07
 Para No 19
 Para No 20
 Para No 19
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 27/c

Ref. Audit Memo No.10 Dated: 16/07/2013

Sub: Non Recovery Of Revised Licence Fee & Water Charges W.E.F 01-07-2010 & 01-07-2012.

During the test check of Pay Bill registers of the office of the Forest & Wildlife of India, vikas bhawan, ITO, Delhi, it has noticed that Revised Licence Fees & Water charges w.e.f. 01-07-2010 & 01-07-2012 has not been recovered from the following officers/official who was allotted govt. quarter (Estate office, CPWD & Delhi Govt.), the revised rates of Licence fee and water charges of PWD (where no meter installed) is effected w.e.f. 01-07-2012 as per order no.F.4(1)/Misc./PWD/Alot/2004/8496-8500 dated 27/07/2012 issued by the public works and housing, Allotment Branch, 5th level, B-Wing Sectt., Delhi.

As per detail given below:-

S. No	Name & Designation	Address	Month & Year	Revised License Fee	Revised Water Charges	Recoverd Lic. Fee	Recoverd W/C	Total Short Recovery of License fee & Water charges		
								L/F	W/C	Total
1.	Sh.R.S.Sinba (I.F.S.)	T-V, Kidwai Nagar	07/10 to 06/13	740/-	22/-	526/-	22/-	214x36	-	7,704/-
2.	D.M. Shukla	5-A, Chanakya Purl.	07/10 to 06/13	1,100/-	22/-	639/-	22/-	461x36	-	16,596/-
	T.C. Nauthyal (I.F.S. & D.C.F)	Vasant Kunj, Delhi Admn., Delhi	07/10 to 06/13	900/-	472/-	632/-	-	268x12 = 3216	472x12 = 5664	8,880/-
4.	A.K. Shukla (I.F.S., C.C.F)	C-2, 70, Shahjahan Road, Delhi	10/12 to 01/13	1,320/-	-	952/-	-	368x04	-	1472/-
5.	G.N. Sinha, I.F.S (A.P.C.C.F)	Delhi Govt. Flat Delhi	3/12 to 06/12	900+30/-	472/-	632/-	-	298x4 = 1192	472x4 = 1888	3080/-
	Ramesh Kumar, (G.W.)	762, Timarpur, Delhi.	07/12 to 06/13	310/-	236/-	67/-	-	243x12 = 2,916/-	236x12 = 2,832	5,748/-
		T-II, Timarpur	07/12 to 06/13	205/-	196/-	144/-	10/- w.e.f 7/12	61x12 = 732	186x2 = 372/-	1104/-

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Para No. 08
~~Para 21~~
PASA-20
Para No 20
Para 20
Para 20
Ref Audit memo no.7dt.11/7/2013

Sub: Irregular payment of honorarium.

On scrutiny of record of the forest and wildlife, it has noticed that vide bill no.784 dt. 31/03/2013 Rs.43000/- paid as Honorarium to the staff. Due to economy on expenditure prior approval of the Finance department is required. As per the records produced to the Audit prior approval of the Finance department was not obtained. Hence payment of honorarium of Rs.43,000/- is irregular.

Ex-post Facto sanction of the Finance Department may be obtained under intimation to the Audit.

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Para No. 21
Para No. 22
Para No. 21
Para No. 21

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Ref. Audit Memo No. 09Dt. 16/07/2013

- 1. Non Compliance Of Codal Formalities:** On test check of paid bills, it has been noticed that vide bill no. 796 dt. 31/03/2013 an expenditure of Rs. 58,506/- incurred for purchase of accessories for vehicle No. DL 11 CC-0009 (Gypsy). It is further noticed that no codal formalities like calling of quotation etc as prescribed in GFR 2005 was not followed by the Department. Reasons for non compliance of the Rule provisions may be elucidated to the audit.
- 2. Repair of TATA Sumo DL 6C-J 517:** On test check of records, it has been observed that an amount of Rs. 88,478/- incurred on repair of TATA Sumo different parts also changed but none of them returned and taken in the old parts register. Few examples are given below:-
 - (1). Suspension kit
 - (2). Lower ball joint Assy.
 - (3). Control link Assy.
 - (4). Clutch disc
 - (5). CL cover Assy.
 Reasons for releasing payment without obtaining old parts and taking into account in the old parts register may be elucidated to the audit.
- 3. Purchase of tyre for DL 6C-J 5117:** It has been observed that vide bill No. /performa no. 820005845 dt. 13/07/2013 four(4) radial tyres and tubes purchased from M/s. J.K. Industries for Rs. 21,704/- for the TATA Sumo. It is further noticed that old tyres are not returned and taken into account. Old tyres have resale value and it should be entered in the old parts register and accounted. Reason for the above mentioned lapses may be elucidated to the audit.
- 4. Purchase of Battery for vehicle no. DL 9 CZ-2070:** Vide bill no. 009999 dated 11/10/2012 Exide Battery for vehicle no. DL 9 CZ-2070 purchased for Rs. 3,519/-. In the above mentioned bill no discount for the old Battery was given. It may be clarified whether the old battery was returned and taken in the old parts register. If not, reason for not obtaining cash discount against old battery may be explained to the audit.

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Para No. 22
Para no. 07
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22 Ref Audit memo no.12 dt.17/7/2013

Sub: Irregular payment for Film production.

On test check of records, it has noticed that two Films produced for promoting wild life conservation for Rs.99,500/- and for the apprehension of greenery done by the department for Rs.88,000/- in this regard following irregularities noticed:-

1. As per delegation of the financial power rules shooting of Film is a non recurring miscellaneous expenditure for which HOD's power is limited to Rs.10,000/- per annum, so sanction of the finance department is required, which is not obtained.
2. No work order is given to the producer indicating specification of work to be done, duration of Film, rates etc.
3. No quotation of the agency to which work assigned found in the file.
4. Detail of the work to be executed, highlighting the purpose and use of the film whether it is in narrating form or only visual etc are not mentioned in the file.
5. The nature of work was to produce films about greenery and wildlife, it can be treated as one work and total cost is about Rs.1,97,500/-, but it was splitted to avoid limited tender as specified in the Rule 151 of GFR. It is irregular and against provisions of Rule 148 of GFR.

Reason for the above cited lapses may be elucidated to the audit and expenditure may be regularized from the finance department under intimation to the audit.

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Para No. 22
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Ref Audit memo no.12 dt.17/7/2013

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Sub: Irregular payment for Film production.

On test check of records, it has noticed that two Films produced for promoting wild life conservation for Rs.99,500/- and for the apprehension of greenery done by the department for Rs.58,000/- in this regard following irregularities noticed:-

1. As per delegation of the financial power rules shooting of Film is a non recurring miscellaneous expenditure for which HOD's power is limited to Rs.10,000/- per annum, so sanction of the finance department is required, which is not obtained.
2. No work order is given to the producer indicating specification of work to be done, duration of Film, rates etc.
3. No quotation of the agency to which work assigned found in the file.
4. Detail of the work to be executed, highlighting the purpose and use of the film whether it is in narrating form or only visual etc are not mentioned in the file.
5. The nature of work was to produce films about greenery and wildlife, it can be treated as one work and total cost is about Rs.1,97,500/-, but it was split to avoid limited tender as specified in the Rule 151 of GFR. It is irregular and against provisions of Rule 148 of GFR.

Reason for the above cited lapses may be elucidated to the audit and expenditure may be regularized from the finance department under intimation to the audit.

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Para No. 98
P. No. 24
P. No. 23
PARA No. 23
Ref. Audit Memo No. 18 Dated: 19/7/2013
Excess payment of TA.

1. Vide bill No. 713 dated 02.03.2012 Shri R.S. Sinha, Conservator of Forests claimed Rs. 7875 as TA for Travelling to Dehradun and back to Delhi for official tour. It is noticed that Shri R.S. Sinha, IFS, travelled on hired Tax for the aforesaid journey. It is irregular, according to TA rules "In case of road travel between places connected by rail travel by any means of public transport allowed. Provided the total fare does not exceed the train fare by the entitled class". S R 34GIO(2). In view of this rule provision claim may be restricted to the entitled class and excess payment may be recovered under intimated to the audit.
2. Similarly Shri A.K. Shukla, IFS, Chief Conservator of Forests vide bill NO. 663 dated 27.02.2013 claimed TA of Rs. 11000/- for official tour to Dehradun and travelled by Tax to Dehradun and return journey to Delhi. In view of the above cited rule provision of TA rules claim may be restricted to entitled class train fare and excess payment may be recovered under intimated to the audit.

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PARA-24 Para No. 24

PART - II
CURRENT REPORT

(2012-2013 to 2014-2015)

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Para 1 : Misc. recoveries from the employees.

(A) Irregular reimbursement of Children Education Allowance amounting to Rs. 1,07,580/-

Under the scheme of Children Education Allowance, reimbursement can be availed by the govt. servants for the first two eldest surviving children only except when the number of children exceeds two due to second child birth resulting in multiple birth.

During the test check of Children Education Allowance records and family details of the employees, it was observed that the department had reimbursed the Children Education Allowance to the under-mentioned employee for his 4th child, which is irregular as per details given below:-

S.No	Name & Design. Of the govt. servant	Name of children & DOB for whom CEA reimbursed	Name of eldest children & DOB	Financial Year	CEA Reimbursed	Amount Recoverable
1	Sh Satyadev Gautam, Labour	Master Anuj Sharma DOB : 25.02.2005	(1) Ku. Jyoti (11.08.1991) (2) Master Mohit (10.12.1992) (3) Master Rahul (28.02.2004)	2012-2013 and 2013-2014	Rs. 14,200/- Rs. 15,300/-	Rs. 29,580/-
2	Sh. Vijay Kumar, Forest Guard	Master Udit Beniwal DOB: 12.04.1997	(1) Ku. Archana (20.12.1988) (2) Ku. Anju (02.01.1988) (3) Ku. Shweta (03.03.1992)	2012-2013, 2013-2014 and 2014-2015	Rs. 15,000/- Rs. 15,000/- Rs. 18,000/-	Rs. 48,000/-
3	Sh. Kundan Singh, Labour	Master Nikish Chawla DOB: 08.12.1999	(1) Master Harish (02.08.1984) (2) Ku. Nidhita, (19.10.1987)	2011-2013 and 2012-2013	Rs. 15,000/- Rs. 15,000/-	Rs. 30,000/-
Total						Rs. 1,07,580/-

For Recovery
10-1-17

Necessary recovery should be made from the above mentioned employees after due verification of records under intimation to audit. Other similar cases may also be checked at

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(B) Less deduction of Licence Fee amounting to Rs. 3,840/-

The FWD Deptt. of Delhi Govt. have revised the Licence Fee from July 2013 vide order No.30-3(17)(B)/Misc/Coord/2014/1955-1984 dated 14.03.2014 respectively. But scrutiny of PDRs revealed that the department had not deducted the Licence Fee from the salary of some employees according to the revised rates as per details given below:-

S. No.	Name & Design.	Residential Address	Descr.	w.a.f.	Amount deducted	L fee due from	Diff.	No. Of months	Amount recoverable
1.	Sh. Ramesh Kr., Game Watcher	782, Timarpur	L.Fee	7/13 to 7/15	310	370	60	25	1600/-
2.	Smt. Nutan Puri, UDC	305, Karkadom	L.Fee	7/13 to 8/14	280	310	60	14	700/-
3.	Sh. Satya Dev Gautam, Labour	B-868, Type-III, Timarpur	L.Fee	7/13 to 7/15	285	245	40	25	1000/-
	Sh. Ved Pal, Labour	B-218, Type-II, Timarpur	L.Fee	8/14 to 7/15	285	245	40	11	440/-
Total									3840/-

I supplied Recd. to 24 (B) (1, 2, 3, 4) the boxes of Recd. copy of the PDR is placed at recovery. L & W. KDF. 4.7.15 140-XV

Necessary steps should be taken to recover the arrears of License Fee as detailed above after due verification of records under intimation to audit. Other similar cases, if any, may also be taken into account for similar action at your own level.

Para 3: Irregular purchase of laptop and other computer peripherals. 25 Para 25 Para No. 25 (25)

As per order No. F10(135)/2009/AT/1402-05 dated 09.02.2010 issued by Department of Information Technology, certain guidelines for procurement of Computer Hardware, Software and Computer Accessories etc. have been issued as detailed below:

(1) As per the approval of procurement policy for purchase of computer hardware, software and accessories, the HODs are allowed to purchase these items from any of the following agencies:

- (a) Directorate General of Supplies & Disposals (DGS&D)
- (b) National Informatics Centre Services Inc. (NICSI)
- (c) M/s Intelligent Communication Systems India Ltd. (ICSIL)
- (d) From open market as per GFR, after fulfilling the following conditions:

- (i) Only those hardware and accessories will be procured from open market whose specifications are given in DGS&D or NICSI rate contract.
- (ii) In case specifications of hardware or accessories are different from DGS&D or NICSI or the items are not available with them, departments have to reasons in writing and shall be required to take prior approval of

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(2) The financial powers of all Pr. Secretaries / Secretaries (as HOD) for purchase of computer hardware, software and accessories are hereby restricted to financial powers already delegated by Finance Department i.e. Rs. 2.5 Lacs per annum.

Scrutiny of files pertaining to purchase of Laptop revealed the following shortcomings:

(i) Vide supply order no. F.4(48)/DCF(HQ)/Store/Laptop/2013-14/4292 dated 12.09.2014, M/s Star Technocare, Shakarpur has ordered to supply one Laptop amounting to Rs. 44,555/-+ tax for official use of the APCCF as per the under-mentioned specifications:

Make : HP Core, i5-4210 Processor, Window - 814, GB RAM ITB HDD 2 GB Graphics

The above procurement has been made by inviting quotations from the firms M/s I.M. Enterprises, M/s Star Technocare and M/s Micro Work Engineers other than the agencies mentioned in the guidelines by IT department and in violation of the conditions where purchase has been made from open market.

- (ii) Approval of IT department has to be obtained even if the purchase has been made from open market. But the same has not been obtained in the instant case.
- (iii) The department has obtained the quotations from 03 different firms for purchase of Laptop instead of making through e-procurement platform of IT department.
- (iv) As per record / information available in the concerned file, an approval from IT department has been obtained for procurement of Laptop earlier also but for different specifications for the official use of CCF. But as in the instant case, specifications are totally different from the earlier one, hence, a separate approval should have been obtained from IT department. Moreover, as per the guidelines of the IT department, due precaution should be taken by departments while submitting their proposals for purchase of Laptops and the same will be approved on case to case.
- (v) As per delegation of financial power, the HOD is empowered to accord sanction of Rs. 2.5 lacs per annum for purchase of computer. Whereas, expenditure to the tune of Rs. 2.95 lacs has already been incurred as mentioned in the concerned files. Hence, expenditure in excess of Rs. 45,000/- incurred by the department is irregular.

Necessary steps should be taken to get the purchase / excess expenditure regularized from the competent authority after due verification of records under intimation to audit.

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PARA-26
Para 4:
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Improper maintenance of Stock Registers.

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Scrutiny of Stock Registers revealed the following shortcomings:-

(1) Non Verification of Assets

As per GFR 2005, verification of Consumables & non-consumables and materials should be undertaken at ... stock register for

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- Scrutiny of consumable & non-consumable stock registers revealed that there was no annual physical verification carried out during the audit period 2013-2015.
- (2) **Non- entry of materials purchased in the stock register**

Under Rule 157 of GFR 2005, all the materials so received shall be counted and thereafter be entered in the appropriate stock registers. The officer-in-charge of stores should certify that he has actually received the material and recorded it in the appropriate stock registers.

Test check of the vouchers revealed that certain items purchased during the period 2013-14 & 2014-15 were not entered in the appropriate stock registers as per details given below:

S.No.	Bill No./Invoice No. & Date	Amount(In Rs.)
1	069 / 16.09.2013	17000/-
2	001 / 22.03.2014	1,02,000/-
3	071 / 17.09.2013	9600/-
4	038 / 05.12.2013	3097/-
5	15760 / 30.03.2014	8250/-
6	9801 / 30.03.2014	2700/-
7	447 / 30.03.2014	5240/-
8	30548 / 08.11.2013	4200/-
9	487 / 27.03.2015	85075/-
10	545 / 25.03.2015	3573/-

Necessary action should be taken to update the same under intimation to audit. Other similar cases may also be reviewed and update accordingly.

Para 27
Para 5

Non-adjustment of Outstanding A.C. Bills amounting to Rs. 32,23,634/-

Under Rule 162 (1) Advances may be made either direct to the parties concerned and on their receipt (stamped when necessary) or may be drawn by departmental officers who maintain detailed accounts of such advances in lump sum on abstract bills in Form GAR 30 for disbursing to the parties. In no case, should the submission of the detailed bill be delayed beyond the end of the month following that in which the advance was drawn.

As per information provided by the department a no. of A.C. Bills are pending from 2009-2010 to 2014-2015 as per details given below:-

S.No.	Date	Bill No.	Amount (In Rs.)
1	12.01.2010	507	12,311/-
2	28.07.2011	243	8,00,000/-
3	03.02.2012	644	8,000/-
4	21.02.2014	757	13,23,273/-
		267	18,771/-
			10,61,270/-
			32,23,634/-

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TEST AUDIT NOTES

TAN 4/4

Non recovery of installments on account of GPF advance. (4)

Sh. Daya Ram, Driver was sanctioned GPF advance of Rs. 40,000/- vide office order No.F.3(25)/CF/HQ/Estt./2008/9982-86 dated 20.02.2014 to meet the expenditure for the Bhaat Ceremony of his niece. The amount of GPF advance was to be recovered in 20 equal installments @ Rs. 2000/- p.m. from the salary of the concerned official from March, 14.

But scrutiny of PBR / salary bills for the period 2014-2015 revealed that no recovery of GPF advance was made from the salary of the concerned employee till date.

Necessary steps should be taken to recover GPF advance after due verification of records under intimation to audit. Other similar cases, if any, may also be taken into account for similar action at your own level.

TAN 5/5

Improper maintenance of Leave Account in service books. (5)

Test check of the service books revealed that there was various discrepancies in the leave account in the following cases:

1. Sh. Rala Ram Meena, WL

Opening balance as on 01.01.2012 was 300 + 15. After deducting 05 EL the balance should be 300 + 10 instead of 295.

2. Sh. Sunny C.K., Sr. A.O.

As on 30.06.2014, the officer has 300 + 3 EL at his credit and on 30.06.2014 10 days leave was deducted on account of leave encashment. The balance of EL was shown as 300 + 3 instead of 293.

3. Dr. R. Gopinathan, DCF

Closing balance as on 31.12.2012 was 62. After crediting 15 EL on 01.01.2013, the opening balance has been shown as 87 instead of 77.

4. Sh. Surender Kumar, UDC

Opening balance as on 01.01.2014 was 300 + 15 and after deducting 15 days earned leave closing balance should be 300 days instead of 300 + 15 days. Again, 08 days earned leave taken during the same period, closing balance should be 292 days instead of 300 + 10.

5. Sh. Umesh Kr. Sharma, LDC

10 days earned leave on account of leave encashment for the block year 2010-13 has not been deducted from the leave account.

6. Sh. Jaswant Singh, Labour

Leave account not updated since 01.07.2010.

... should be taken to update the same under intimation to audit. Other similar

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(19/28)

Para No-28

**CURRENT AUDIT REPORT
PART II
(2015-16)**

**Para 01: Short recovery of DGENS subscription
(Refer Audit Memo No.58 dated:04.01.17)**

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During test check of the PBR for the year 2015-16, following discrepancies are observed:

It has been observed that contribution i.r.o following employees, with GP 4600/ and Rs.4800/- was being recovered at lower rate of Rs 225/- instead of Rs 325/- during the period shown, against each:-

S.No	Name of the employee & Desgn.	Period	Months	Difference in Rs.	Amount in Rs.
1	Smt. Shashi Bala Jain, Head Clerk	7/14 to 1/2017	31	100	3100 1100
2	Smt. Geeta, Steno	9/14 to 1/2014	29	100	2900
				Total	6000 1100

(-) 2000 (revenue) Balance.

Dropped / settled

* the subscription may be updated to Rs 325/-.

Necessary steps may be taken to rectify above defects and the amount of Rs. ~~6000/-~~ 1100/- may be recovered from the officials concerned, under intimation to audit.

Para No 28
Dropped partially
out of total recovery of
Rs. 6000/- pointed out in the
para. Recovery of Rs. 4900/- has been
made. Leaving recovery of
Rs. 1100/- of PBR
n.c. of Rs 4900/- placed
n.s.

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Para-29
Para No-29

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Para 02: Less recovery of License Fee.
(Refer Audit Memo No. 8 dated:06.01.17)

As per Directorate of Estate, Government of India vide office memorandum No. 18011/1/2013-Pol-III dated 21.11.2013, the license fee for various types of General Pool Accommodation has been revised w.e.f 01.07.2013, vide order dated 21.11.2013 but during the scrutiny of PBR for the year 2015-16, it has been observed that less recovery of license fee has been made in r/o following cases in r/o the officers/Officials, who have been allotted Residential Accommodation:-

S.No	Name & Desgn. With Address	Amount Due (per month) in Rs.	Amount Deducted (per month) in Rs.	Difference (per month) in Rs.	Period	Amount to be recovered (In Rs)
1	A. K.Shukla, Chief Conservator of Forest and CWLW Qtr No.6A, Shahjahan Road, New Delhi	1565	1320	245	7/13 to 01/17 = 43 months	10535
2	Suneesh Buxy, Conservator of Forest Qtr 5A, Vinay Marg, New Delhi	910	770	140	7/13 to 01/17 = 43 months	6020
					TOTAL	16,555/-

Recovery of the License Fee from the concerned employees be made, after due verification of record and compliance be shown to audit. Department is advised that similar cases may also be checked and recovery, if any, may be made, under intimation to audit.

(B. Vijaya Lakshmi)
AO/Internal Audit Officer
Audit Part No. IV

Para 03: Discrepancies in LTC reimbursement - recovery of Rs.6688/-
 (Refer Audit Memo No. 11 Dated 09.01.17)

During the test check of LTC bills in respect of o/o Department of Forest & Wild Life, Vikas Bhawan, the following short coming have been noticed:-

Sh. Suneesh Buxy, Conservator of Forest has availed LTC (HT) for the Block year 2015-16 from New Delhi to Chhindwara, (MP). The officer has been reimbursed Rs 90984/- vide bill no. 42 dated 05.05.2015 for the same.

The details of reimbursement of LTC is as given below..

De. Date & Place	Arrival Date & Place	Distance (Kms)	Mode of Travel used	Class of Accommodation	No. of fares	Fare Paid	Ticket Nos	PN R Nus	Remarks
14/03/2015 (Delhi)	14/03/2015 (Nagpur)		Air	Economy	4	42,372/-	4		
23/03/2015 (Nagpur)	23/03/2015 (Delhi)		Air	Economy	1	10481/-	1		
01/04/2015 (Nagpur)	01/04/2015 (Delhi)		Air	Economy	3	31443/-	3		
14/03/2015 (Nagpur Airport)	14/03/2015 (Chhindwara, MP)	140	Pvt. Taxi		4	2240/-			
23/03/2015 (Chhindwara, MP)	23/03/2015 (Nagpur Airport)	140	Pvt. Taxi		1	2240/-			
01/04/2015 (Chhindwara, MP)	01/04/2015 (Nagpur Airport)	138	Pvt. Taxi		3	2208/-			

* Reimbursement admissible only in respect of journeys performed in vehicles operated by the Government or any Corporation in the public sector run by the Central or State Government or a local body.

Hence, unauthorised amount of Rs. 6688/- in r/o M/s New Taj Travels (which is not a Government authorised agency) should be recovered and deposit in Govt Treasury.

Similar cases may also be checked and recovery, if any may be

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Para 30 Para No. 30

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Section Para 31 Para No. 31 Para 31
Para 04: Purchase of Vehicle without approval of Competent Authority.
(Refer Audit memo No. 13 dated 09/01/2017)

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It has been noticed that the Department has submitted the proposal to Finance Department, GNCTD for purchasing a Maruti Ciaz Vehicle for Rs. 4,74,900/- against condemned Govt. Vehicle No. DL-02CQ-1312 (Bolero) on 26.06.2015 . Special Secretary Finance Department has raised a query " why Ciaz in place of Bolero, Deptt should procure a field vehicle like Bolero in its place?" and returned the file without approval for purchase of vehicle. Whereas, the Department has purchased a new vehicle (Bolero) for Rs.658458/- without approval of Finance Department. Therefore the purchase of Bolero for Rs. 6,58,458/- be got regularised from the Finance Department.

PARA. 32 Para No. 32
 Para No. 5 Engagement of Data Entry Operator (DEO) without approval
 Finance Department

(Refer Audit Memo No.16 dated 11.01,17)

During the test check of records and files regarding engagement of Data Entry Operator from 1st June 2013, It has been found that the department has engaged one Data Entry Operator without taking approval of Finance Department and Information & Technology Department, GNCT of Delhi. The DEO has paid since 6/2013 to 12/2016 as follows.

From 1.6.2013 to 31.05.2014 @ Rs.20000+12.36 service tax= 240000+s.tax

From 1.6.2014 to 31.5.2015 @ Rs.22000+12.36 service tax = 264000+s.tax

From 1.6.2015 to 31.12.2016 @ Rs.24200+12.36 service tax= 435600+s.tax

Grand total Rs.9,39,600+ taxes

Expost facto approval for engagement of DEO and to regularise the expenditure of Rs.9,39,600+ s.tax. may be taken from the competent authorities i.e. FD & IT DEPTT.

(Signature)

(B. VIJAYA LAKSHMI)
 AO/Internal Audit Officer,
 Audit Party No.IV.

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TAN 01: Short coming in the Liveries register and payment of washing allowance.

(Refer Audit Memo No. 14 Dated 10.01.2017)

A. During the test check of Liveries record maintained by o/o Department of Forest & Wild Life, Vikas Bhawan, following short comings have been noticed :-

1. Index is not maintained.
2. Entry of 03 officials are seen and entries are recorded up to 2011-12 only but on scrutinizing the file of uniform, it is revealed that Sh Krishan Gopal, Driver has been given uniform for the period 2014-16 and stitching charges are also reimbursed to him. Audit may be clarified the reason for the same.
3. Many columns of the register are incomplete and date of next due is not mentioned.

B. During the test check of PBRs for the year 2015-16, it has been observed that drivers are being paid washing allowance @ Rs.60/- per month upto Feb 2016:-

As per the recommendations of the sixth pay commission, the rates of washing allowance shall automatically increase by 25% every time the dearness allowance payable on the revised pay structure goes up by 50%.

Therefore, rates of washing allowance is to be changed from Rs.60/- to Rs.75/- w.e.f. 1.1.2011 to 31.12.2013 and from Rs.75/- to Rs.90/ w.e.f. 1.1.2014 as the rate of dearness allowances was 51% on 1.1.2011 and 100% on 1.1.2014.

Necessary action be taken to rectify the above discrepancies and arrears of washing allowance may be paid to the above said officials under intimation to audit.

(B. Vijaya Lakshmi)
AO/Internal Audit Officer
Audit Part No. IV

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TAN Discrepancies In the Service Books.

(Refer Audit Memo No.10 Dated 09.01.17)

During the test check of Service books, maintained by the o/o. Department of Forest & Wild Life, Vikas Bhawan,, following short comings have been noticed:-

1. The Colour Photograph was not pasted/ attested on the 1st page of the service book, in respect of the following officials:-

S.No.	Name (Ms/Mrs/Mr)	Designation
1	V.B Dasan	WLI
2	Raja Ram Meena	ELI
3	Tarun Johri	DCF
4	Sudershan Kumar	UDC
5	Manoj Kumar	UDC
6	Krishan Gopal	Driver
7	Begraj	Labour
8	Ram pal Singh	Labour
9	Satya Dev	Labour
10	Geeta	Steno
11	Anurag Chandra Sharma	PS
12	Suraj Bhan	Patwarl

2. **As per Rule- 257 of GFR:-** Service book of the Govt. Servant. should be maintained, in duplicate. First copy should be retained and maintained by the H.O.O. and the second copy given to the Govt. Servant for safe custody. In January every year, the Govt. Servant shall hand over his/her copy to his/her office for updating, which should be returned within 30 days of its receipt.

Compliance of above rule as to whether the duplicate copy of Service Books have been issued to all the Officials, as required under GFR - 2005 (Rule-257) or not, is to be intimated to audit.

3. Re-attestation of signature not done by the HOO/Competent Authority of

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S.No.	Name (Ms/Mrs/Mr)	Designation
1.	Tarun Johri	DCF
2.	Sudershan Kumar	UDC
3.	Manoj Kumar	UDC
4.	Krishan Gopal	Driver
5.	Begraj	Labour
6.	Ram pal Singh	Labour
7.	Satya Dev	Labour
8.	Geeta	Steno

4. As per Rule 32 of CCS (pension) Rules, Verification of Service of the Government servant should be done on completion of 18 years of qualifying service or 5 years before the date of retirement, whichever is earlier and certificate be issued in the prescribed form to the official concerned. The said certificate may be issued to all eligible officials after verification of service from the concerned PAO. Verification of qualifying service after the officer/officials who have completed 18 years of service have not done of the following officials:-

S.No.	Name (Ms/Mrs/Mr)	Designation	Date of joining
1.	V.B Dasan	WLI	02.04.90
2.	Tarun Johri	DCF	01.11.85
3.	Geeta	Steno	14.12.93
4.	Anurag Chandra Sharma	PS	24.11.88
5.	Suraj Bhan	Patwari	10.10.95
6.	Raja Ram Meena	WU	15.11.83

5. As per GOI, Ministry of Personnel, Public Grievances & Pensions, Deptt. of Personnel & Training OM dated 03.11.2014, Aadhar (Unique Identification) number is to recorded in the service books of Govt. Servant. However, no such entries have been found in the service books. Entries of GPF number are also not seen in most cases.

6. It is also seen that the service verification is not updated in the following service books :-

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S.No.	Name (Dr/Ms/Mrs/Mr)	Designation
1	R. Gopinath	DCF
2	Sudershan Kumar	UDC
3	Chander Kishore	Labour
4	Krishan Gopal	Driver
5	Rampal Singh	labour
6	Satya Dev	labour
7	Suraj Bhan	Pat

7. In the service of the following officials, it is seen that the date of birth is not written in words, which may be recorded:

S.No	Name (Dr/Ms/Mrs/Mr)	Designation
1	R. Gopinath	DCF
2	Sudershan Kumar	UDC
3	Krishan Gopal	Driver
4.	Manoj Kumar	UDC
5.	Rampal Singh	labour

8. In the service book, nomination forms need to be filled in respect of the following officials:-

S.No	Name (Dr/Ms/Mrs/Mr)	Designation
1	R. Gopinath	
2	Krishan Gopal	Driver
3	Tarun Johri	CF
4.	Manoj Kumar	DC

9. In the service book of the below mentioned officials, the introduction page, some columns are unfilled, which may be filled and in r/o Sh. Mccna, WLI & Sh. Rampal

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scrutinizing the service book of Mrs. Geeta, Steno, the introduction sheet was not seen, which is a integral part of the service record, reason for the same may be clarified to audit:-

S.No	Name (/Ms/Mrs/Mr)	Designation
1	Begraj	Labour

10. In the services of the following officials, it is seen that the entries recorded/ leave account/ cuttings are not attested, which may be corrected and overwriting may be avoided. It has also been noticed that white fluid is used for correcting the entries, which is strictly avoided:-

S.No	Name (Dr/Ms/Mrs/Mr)	Designation
1	R. Gopinath	Dr
2	V.B Dasan	W
3	Sudershan Kumar	U
4	Begraj	Labour
5	Chander Kishore	L
6	Krishan Gopal	D
7	Tarun Johri	D
8	Manoj Kumar	U
9	Satya Dev	L
10	Anurag Chandra Sharma	D

Necessary action be taken to rectify the above discrepancies and Service verification & other cases may be reviewed at the HOO level.

(S. V. Jaya Lakshmi)
AO/Internal Audit Officer
Part Party No. IV

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PARA-33 Page No 33

**PART II
CURRENT AUDIT REPORT
(2016-17)**

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Para No.1 **Less deduction of Licence Fee.**
(Ref. audit memo 7 dt. 23-10-2017)

As per Directorate of Estate, Government of India office memorandum No.18011/1/2013-Pol-III dated 21.11.2013, the license fee for various types of General Pool Accomodation has been revised w.a.f. 01.07.2013, vide order dated 21.11.2013.

During scrutiny of PBRs and other allied records of Deputy Conservator of Forest (HQ), A-Block, 2nd Floor, Vikas Bhawan, New Delhi, it was revealed that the department had not deducted the License Fee from the salary of under mentioned employee according to the revised rates as per details given below:

Sr. No.	Name & Design	Residential Address	Description	Period		Licence Fee			No. of months	Amount recoverable (Rs.)
				From	To	Due	Deducted	Diff		
1	A.K. Shukla, CFF	Qtr. No.6A, Shahjahan Road, New Delhi (Type-CI)	Licence Fee	02/2017	08/2017	1565	1320	245	07	1715

The recovery of Licence Fee for the period 07/2013 to 01/2017 in respect of the above mentioned officer was also pointed out in audit report for the period 2015-16 by the audit party but was not recovered at enhanced rates.

Deductions on account of Licence Fee as mentioned above may be got recovered & deposited into Govt. A/c after due verification under intimation to audit. Other similar cases may also be verified at your level and action be taken accordingly.

PARA-34

Para No.2 **Shortcoming in LTC bills**
(Ref. audit memo 6 dt. 16-10-2017)

Para No. 34

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As per LTC rule, Journey by Taxi is permissible only between places not connected by rail and subject to condition that these operate on a regular basis from point to point with the specific approval of the state Government/Transport concerned and are authorized to ply as public carrier. In the instant case, the official has performed the journey through private tourist taxi. During the test check of LTC (HT) Bills, it was observed that Sh. A.K. Shukla was reimbursed Taxi Fare from Gonda to Balrampur and vice versa by giving self declaration for payment of taxi fare without any payment receipt which is not permissible. The details are given below:-

S No.	Name of employee	Place of Visit	Date of Journey	CB No.	Amount of Taxi Fare reimbursed
1	A.K. Shukla, CCF	Delhi to Lucknow	01.12.16 to 13.12.16	767 dated 22.03.2017	1300

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The payment for Journey by Taxi by the above mentioned official is not permissible under rules as no specific approval/certificate of state govt./Transport Department / bill in support of payment made was available on record.

Therefore, DDO may make a recovery from the concerned official after due verification of facts and figure under intimation to audit. Similar other cases may be reviewed. Needful may be done and shown to audit.

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✓ Para No.3 Non Production of Record
(Ref Audit Memo No.1 Dated: 10-10-2017).

During the course of audit for the period 2016-17, following records were not provided as per detailed below:

S.No.	Detail
1	Tution Fee Register
2	Vehicle Record files, Log Books and POL Records.
3	LTC Register

settled.

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

Dropped and taken as fresh base in the current audit Report.

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27/11/17
(Usha Purwaha)
I.A.O.Audit Party No.VIII

TEST AUDIT NOTE
(2016-17)

TAN No. ~~88~~ Service Books.
(Ref Audit Memo No.02 Dated: 13-10-2017).

During the test check of Service books maintained by the office of Deputy Conservator of Forest (HQ), A-Block, 2nd Floor, Vikas Bhawan, New Delhi, the following irregularities have been noticed by the audit:-

As per Rule -257 of GFR service book should be maintained in duplicate of the Government Servant. First copy should be retained and maintained by the H.O.O. and the second copy given to the Govt. Servant for safe custody. In January every year, the Govt. Servant shall hand over his/her copy to his/her office for up-dating which should be returned within 30 days of its receipt. Need full be done and shown to audit.

Further, the officials/officers service book (who have completed 18 years of regular service or left five years of service before retirement,) will be verified by the PAO concerned and service verification certificate will be pasted on the service book. Same has not been done by the school. Details of few cases are as under:-

S. NO.	NAME OF THE EMPLOYEE & DESIGNATION	DATE OF BIRTH	DATE OF APPOINTMENT	DATE OF RETIREMENT
1	R.R. Meena, WLI	20.09.1960	09.04.1990	30.09.2022
2	V. Bharthydawan, WLI	25.12.1960	April 1990	31.12.2022
3	Roop Singh, Labour	01.08.1962	01.03.1991	01.08.2022
4	Ganga Ram, FG	01.01.1958	01.03.1991	31.12.2017
5	Ram Pal Singh, labour	03.02.1962	01.05.1992	28.02.2022
6	Sita Ram, Labour	02.05.1959	01.03.1991	31.05.2019

Non-inclusion of Aadhaar (Unique Identification) number in Service Book of Government servant: As per DOPT O.M. no. Z-20025/9/2014-Estt. (AL) dated 3rd 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 Aadhaar Number has not been recorded in any of the service book.

As per foot note on first page of service books, entries should be re attested every five years which has not been done in any case. Need full be done and shown to audit.

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TAN No. 09 Shortcomings in Bill Register
 (Ref Audit Memo No.1 Dated: 10-10-2017).

On scrutiny of Bill Registers maintained by Deputy Conservator of Forest (HQ), A-Block, 2nd Floor, VikasBhawan, New Delhi for the audit period, following shortcomings have been observed:

1. Blank Col. 4 – Particulars of every bill presented to PAO need to be entered at Col. 2 of the bill register and its net amount in Col.3. Further these entries must be attested by the DDO at col-4 at the time of signing the bill and before presentation to PAO. But it is noticed that all entries were found unsigned by the DDO at many places which is irregular. Entries in the bill register without attestation by the DDO have no attestation by the DDO have no authenticity and in absence of proper attestation figures of the bills presented to PAO can be changed at any stage and possibility of error cannot be ruled out.
2. Blank Col-5,6,7,8 and 9- Col. 5,6,7,8 and 9 should be completed under the signature of DDO so as to check the actual amount admitted/passed by the PAO office and timely receipt of cheque, but the same has not been completed/signed by the DDO at many places under audit period, which is irregular.
3. Blank Col 12- Col 10,11 and 12 of the bill register indicate the cheque no./date received against the bill present to the PAO and which must be attested by the DDO in Col. 12 at the time of making necessary entry into the Cash Book. But these columns were found blank, which is irregular. Reasons for not signing against Col. No. 10 and 11 by DDO may be furnished to audit.
4. Blank Col. 13,14 and 15- Col. 13,14 and 15 meant to keep a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period not filled, which is irregular.
5. Cutting and Overwritings- There are number of cutting and overwriting in the Bill register. But these cuttings and over-writings have not been attested by the DDO, which is irregular.
6. ECS details has not been mentioned in the Bill Register. Date of sending of ECS by the PAO has not been found mentioned against bills.

HOO may take action as mentioned above.

TAN No. 10 Improper maintenance of Vehicle Records
 (Ref Audit Memo No.9 Dated: 23-10-2017).

During the course of audit in Deputy Conservator of Forest (HQ), A-Block, 2nd Floor, VikasBhawan, New Delhi, following record files of vehicles under the control of DCF (HQ) were provided to audit :

- 1 DL-2SN-5569 (Apache) 1160-RTR 2015 M-Cycle
- 2 DL-6CM-5503 TATA Indigo CAR
- 3 DL-6CAY 5850 Maruti Gypsy CAR

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b) Signature of Controlling officer not available in history sheet to authenticate correctness of record.

HOO may take action as mentioned above.

TAN No. 11 \ Pay Bill Registers
(Ref Audit Memo No.65 Dated: 16-10-2017).

During the test check of Pay Bill Registers of Deputy Conservator of Forest (HQ), A-Block, 2nd Floor, Vikas Bhawan, New Delhi for the audit period the following irregularities have been noticed:-

1. The mandatory page counting certificate not recorded in the PBR's, which is incorrect. Needful be done and shown to audit.
2. The mandatory information's /details of the employees (which is required to be written on the upper part of each page) were also not found filled completely in any of the PBR's. A part from the name, Date of Joining and other details like pay scales (Basic pay and grade pay),address of government accommodation and details of loan/advances/refunds installments numbers etc were not written in the PBR's.
3. Past information of the employees who are transferred in to this unit were not recorded in the PBR, from their LPC's (which is later on required for income tax purpose etc) and also those employees were transferred from this unit to another unit the same were not recorded in the PBR, which is irregular.
4. Bills of Leave encashment, tuition fee etc. were not entered in PBR, which is irregular.
5. Numerous cutting and overwriting were not also noticed in the PBRs nor were these cutting/overwriting attested by the competent authority, in any of the PBR's maintained by the unit, which is irregular.
6. Monthly entries in PBR's (Teaching, Ministerial and class -IV Staff) have not been verified and signed by the D.D.O. for its correctness, which is irregular.
7. GAR-18-Abstract Pay Bill - entries must be attested /verified by the D.D.O. for its correctness.
8. Separate Pay Bill Register for the employees who Joined Government Service on or after 01-01-2004 was also not being maintained by the Office.

HOO may take action as mentioned above.

TAN No. 6 \ Non adjustment of AC Bills amounting to Rs.3414641/-
(Ref. audit memo 11dt.24-10-2017)

Rules 117 and 118 of the Receipts and Payment Rule, 1983 envisage that an Abstract Contingent (AC) advance should be adjusted within one month of its drawal by submission of detailed contingent bills. On failure of submission of detailed contingent bills in support of earlier AC advance, no further AC bill should be encashed.

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S.No.	Bill no and date of advance Bill	Purpose of drawal of advance	Amount of Advance (in Rs.)	Date adjustment of
1	257 dated 13.06.2014	Payment to MTNL through GSDL	18771	Not adjusted
2	432 dated 04.11.2015	Payment for purchase of Mahindra Car	645410	Not adjusted
3	227 dated 04.08.2016	Payment for making Digital Signatures	25250	Not adjusted
4	272 dated 30.08.2016	Payment for hiring of persons from NICSi	538476	Not adjusted
5	341 dated 03.10.2016	Payment for purchase of computers	433042	Not adjusted
6	346 dated 04.10.2016	Payment for making Digital Signatures	3030	Not adjusted
7	354 dated 05.10.2016	Payment for purchase of Router from NICSi	199652	Not adjusted
8	355 dated 05.10.2016	Payment for making Digital signature	1010	Not adjusted
9	482 dated 25.11.2016	Payment for training of forest guards.	1550000	Not adjusted
TOTAL			3414641/-	

The HOO may take necessary action to settle above mentioned advances expeditiously.

TAN No. 13 Improper maintenance of Stock Registers
(Ref. audit memo 6 dt. 16-10-2017)

During the test check of Stock Registers (Consumable and non consumable) for the audit period, following observations were made:-

Annual physical verification of stock is required to be done as prescribed in terms of provisions contained in Rule 192(1)(2)(3) GFR 2005. The physical verification of all the consumable and non consumable goods/items should be carried out at least once a year by an officer other than the custodian of store and discrepancies, if any, noticed, should be recorded in stock register for taking appropriate action by the competent authority. However it should done in the presence of the officer, responsible for the custody of store items. A certificate of verification along with findings should be recorded in the stock register but the same had not been found complied with in Stock Registers for the audit period 2016-17. HOO may take necessary action in the matter.

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TAN No. 0 Cash Book
(Ref. audit memo 4 dt.16-10-2017 & audit memo 8 dt. 23.10.2017)

a) Irregularities in Maintenance of Cash Book (Govt. A/C)

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1 Summary of cash balance at the end of month not found verified by DDO at the end of financial year 2016-17 i.e. on 31.03.2017.

2 Cuttings in Cash Book not found attested by DDO at many places. Paging certificate was also not found at the start of the Cash Book.

HOO may take necessary action in the matter.

b) Non appointing of Cashier and non execution of Cash Security / Fidelity bond.

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

During the course of audit in Deputy Conservator of Forest (HQ), A-Block, 2nd Floor, VikasBhawan, New Delhi, it has been noticed that no one has been assigned the duty of discharging duties of cashier and hence no security bond is furnished in form of fidelity bond, in the absence of same the onus of responsibility in case of any cash excesses or shortages could not be determined.

The absence of Cash Security / Fidelity bond documents for the audit period 2016-17 in respect of Cashier, is irregular and in gross violation with the General Financial Rules.

HOO may take necessary action in the matter.

Usha Purwaha

(Usha Purwaha)

I.A.O. Audit Party No. VIII

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Para No. 35

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**PART II
CURRENT REPORT**

PARA NO. 1 Short recovery of License fee/ water charges amounting to Rs.28443/-
(Ref. Memo no. 05 dated 03/07/2018)

As per Public Works Department & Housing, Allotment Branch, GNCTD Order no.F.4 (1)/Misc/PWD/Allot/2004/3496-3500 dated 27.07.2012, the flat rates of license fee and water charges for the various types of Govt. of NCT of Delhi (General Pool) Accommodation have been revised w.e.f. 01.07.2012 and the rates of license fee have further been revised w.e.f. 01.07.2013 vide Order No. F.4 (1)/Misc/PWD &H/A-II/2004/2749-2765 dated 10.03.2014.

On scrutiny of Pay Bill Registers, Spouse Information as well relevant recovery schedule of License fee, it revealed that short recovery or no recovery of license fee and water charges has been made in respect of following employees as detailed below:-

SN	Name of the Employee Sh./Ms.	Address	Period	License fee/Water Charges to be recovered PM@ of Rs.	Amount rec.PM @ Rs.	Amount of short recovery	Remarks
1.	Sita Ram (Labour)	Quarter No 1232 Type-II Gulabi Bagh Delhi	01/08/2014 to 30/06/2018	245/196	115/157	7943	Upgraded to type-II in July 2014. Corresponding L. fee/WC. not deducted
2.	Indhu Vijayan. N (DCF)	689 Type-IV Laxmi Bai Nagar	March 2016 to June 2018	@ Rs. 625 up to June 2017 & @ Rs. 680 w.e.f. 01/07/2017	NIL	18160	Allotted Govt Accommodation w.e.f. 04/03/2016 L. fee up to 30/06/2018 not deducted
3.	Satya Dev Labour	B-666 Type II Timarpur	01/07/2013 to 30/06/2018	245/196	245/157	2340	WC deducted @ 157 instead of 196
					Total	28443/-	

Recovery of License fee / water charges amounting to Rs. 28443/- in the above mentioned

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fee/ water charges may please be deducted corresponding to the type of allotment under intimation to Audit. Other similar cases may please be scrutinized at own level.

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**PARA NO 2 Recovery of Family Planning Allowance amounting to Rs. 9200/-
(Ref. Memo no. 06 dated 03/07/2018)**

As per O.M. No F.12(4)/20016-EIII (A) of Ministry of Finance, Department of Expenditure dated 07/7/2017 . It has been clarified at para No-3 as below:-

"As mentioned at S. No 60 of the Appendix-II of the said Resolution dated 6th July 2017 the recommendation of the 7th Central Pay commission to abolish Family planning has been accepted and this decision is effective from 1st July 2017. Accordingly FPA Family planning allowance as admissible hitherto shall cease to exist in all cases".

These orders shall take effect from 01/7/2017 and hence FPA shall stand discontinued w.e.f. 01/7/2017.

During the test check of PBR it has been found that the following employees are being paid FPA as per details given below:-

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SNO	NAME AND DESIGNATION Sh/Smt	AMOUNT @ FPA PAID	PERIOD OF RECOVERY	AMOUNT OF RECOVERY
1	Anurag Chandra Sharma, Steno G-II	400 ✓	July 17 to May 18	4400/-
2	V. Bharathy Dasan, Inspector	190 ✓	July 17 to June 18	2280/-
3	Raja Ram meena, Inspector	210 ✓	July 17 to June 18	2520/-
			TOTAL	9200/-

Recovery of Rs. 9200/- may be made from the official concerned after due verification of facts and figures under intimation to Audit. Further payment of Family Planning Allowance may be stopped to the above said officials.

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Para No 37

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**PARA NO 03 Advances drawn on ACB pending adjustments
(Ref. Memo no. 04 dated 26/06/2018)**

As per GFRs every advance drawn must be got adjusted within 15 days from the date of its drawls. Further, no advance can be drawn if the adjustment of previous outstanding advance has not been made. During test-check of Advance Contingent bills, it was observed that the following advances are still outstanding for adjustment as per details given below:-

Bill No.	Dated	Amount	Agency
228	27/7/2017 ✓	2500/-	Delhi Transport Corporation
236	1/8/2017 ✓	264600/-	Uttrakhand Forest Department
698	19/3/2018 ✓	2950000/-	Geospatial Delhi

The above advances may be got adjusted, under intimation to audit. Other cases may also be reviewed.

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Para No-38
PARA NO 04

NON PRODUCTION OF RECORD


The following record has not been provided to audit:

1. AMC file of office equipments
2. Dead stock register
3. Out of 13 Log Book following were not provided to audit as mentioned below:-

DL 1C V 4996, DL 2CQ 8594, DL PCZ 1080, DL 2CQ 8593, DL 2CQ 8592, DL 2CQ 8596, DL 3CAY 5850, DL 11CC 0009, DL 6CAJ 9773.

4. Vehicle file.

The above said record may be produced to the next audit.


SANJAY KUMAR)
Sr. A.O./IAO Party No. 16

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PART - II
CURRENT AUDIT REPORT
(2018-19)

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Para No.1

(Ref Memo No. 01 dated 14.6.19)

Sub:- Short Recovery of License Fee amounting to Rs.11730/-

During the test check of Pay Bill Register it comes into notice that following officers/officials are having Govt. Accommodation. The License Fee should be deducted as per the order of Dte. Of Estate. As per M/o Urban Development order no. 18011/2/2015-Pol.III dated 19.07.2017 the License Fee was revised w.e.f July 2017. But in the following case the license fee is still recovered at the old rates. These are as follows:-

S.No.	Name	Designation	L.Fee Deducted	L.fee to be deducted	Period	Total recovery
1.	Sh. R.Venkitachalam	Superintendent	450	470	7/17 to 5/19	460
2.	Sh. Chhatterpal	Steno.Gr.II	370	470	7/17 to 5/19	2300
3.	Sh. Sanjay Singh	LDC	245	310	7/17 to 5/19	1495
4.	Sh. Rampal Singh	Group D	245	310	7/17 to 5/19	1495
5.	Sh. Shailendra Pal	Group D	245	310	7/17 to 5/19	1495
6.	Sh. Satyadev	Group D	245	310	7/17 to 5/19	1495
7.	Sh. Sita Ram	Group D	245	310	7/17 to 5/19	1495
8.	Sh. Ved Pal	Group D	245	310	7/17 to 5/19	1495
					Total	11730

The recovery may please be made from the concerned staff under intimation to audit. Other similar cases may also be reviewed accordingly.

Para No.2

Para 40

(Ref to memo no 2 dt:- 18.6.19)

Sub. Irregularity in making payment for Taxi.

During the test-check of Bill and tender file for the hire of taxi for the office use, it was revealed that :-

1. Department has hired the two taxi for the office use, but the file is silent about the agreement between the department and vendor.
2. The vendor has submitted the bill with the detail of vehicle played i.e. log book, but the log book shows only the Km. covered by the vehicle every day in place of mentioning the place,

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4. During the test check of calculation of the bill It was revealed that the vendor has charged Rs. 299/- per k.m. above then 2400 km. The department has restricted the bill by calculating the same with Rs. 9.95 per km., but there is mistake in calculating the amount i.e.:-

Period	13/02/18 to 07/03/18				
Vehicle No.			8071		
Km. covered				2421	
			Calculation as per Bill		Calculation as per rule
2400 Km.				23858	23858
21 Km.	@	299		6279	
	@	9.95			209
				30137	24067
CGST	@	2.50%		753	602.00
SGST	@	2.50%		753	602.00
		Total		31643	25271
		Amount paid		27467	
		Less		25271	
		Excess Paid		2196	
Vehicle No.			4070		
Km. covered				2442	
			Calculation as per Bill		Calculation as per rule

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42 Km.	@	299	12558		
	@	9.95			418
			36416		24276
CGST	@	2.50%	910		607.00
SGST	@	2.50%	910		607.00
		Total	38236		25490
		Amount paid	34057		
		Less	25490		
		Excess Paid	8567		
		Total	10763		

Department are requested to rectify the above irregularities under intimation to audit.

Para No. 3 ~~Para 4~~ 41 (Ref to memo no 3 dated 24.6.19)

Sub. Non adjustment of Contigent and Medical Advance of Rs.257500/-

During the test check of advances and subsequently its adjustment, it was revealed that an advances of Contigent and Medical for Rs.257500/- withdrawn by the office during 2018-19 are still lying in the office, needs to be adjusted. Details are as under:-

Sr. No.	Bill no. and date	Nature of advance	Amount
1	75/1.5.18	Contigent	45000
2.	430/21.12.18	Contigent	70000
3.	446/14.1.19	Medical	140000
4.	522/6.3.19	Contigent	2500
		Total	257500.00

As per Receipt and Payment Rule the advances drawn by the office has to be adjusted within the time limit as prescribed in the rule, but the same is not followed in the above case..

Department may please explain the reasons for the aforesaid irregularities/non- compliance of the rules and take necessary steps for the settlement of the above advances under intimation to

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PART-II

CURRENT AUDIT REPORT (2019-2020)

Para No. 1: Non-adjustment of Advances. (Audit Memo No. 15 dated 27.01.2021)

As per Receipt & Payment Rules 1962, the adjustment of advance shall be settled within a month of drawl of advance. As per Delegation of Financial Powers issued by Finance Department vide letter dated 07.08.2019 at S.No.22, the amount of drawl of advance is to be rendered to PAO within one month from the date of drawl of advance.

During the test check of the records and information provided to the audit, it has been observed that the following advances were drawn for various purposes but not adjusted within the specified time limit:

S.No.	Bill No. & Date	Amount (in Rs.)	Advance granted to
1	100 dated 04.06.2019	1,89,042	MTNL
2	114 dated 06.06.2019	1,250	Haryana Board
3	349 dated 08.11.2019	12,716	M/s NICS I
4	390 dated 17.12.2019	1,07,000	M/s Old World Hosp.
5	411 dated 02.01.2020	46,000	Delhi Tourism (Diary & Calendar)
6	496 dated 21.02.2020	2,10,000	Orshia Game

DDO may take necessary steps to adjust the above advances at the earliest after due verification of the facts and figures under intimation to Audit. Other similar cases may also be reviewed.

Para No. 2: - Non-recovery of TDS amounting to Rs. 19,36,970/- (Audit Memo No. 19 dated 28.01.2021)

As per Section 194C of Income Tax Act,1961, any person responsible for paying any sum to any resident (hereinafter in this section referred to as the contractor) **for carrying out any work** (including supply of labour for carrying out any work) in pursuance of a contract between the contractor and a specified person shall, at the time of credit of such sum to the account of the contractor or at the time of payment thereof in cash or by issue of a cheque or draft or by any other mode, whichever is earlier, deduct an amount equal to (ii) two percent, where the payment is being made or credit is being given to a person other than an individual or a Hindu undivided family, of such sum as income-tax on income comprised therein. No deduction shall be made from the amount of any sum credited or paid or likely to be credited or paid to the account of. or to, the contractor, if such sum does not exceed thirty thousand rupees: **Provided** that where the aggregate of the amounts of such sums credited or paid or likely to be credited or paid during the financial year exceeds one lakh rupees, the person responsible

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for paying such sums referred to in sub-section (1) shall be liable to deduct income-tax under this section.

Further, As per Circular F.No.S.31011/11/2018-ST-I-DOR dated 14/09/2018 issued by Department of Revenue, Ministry of Finance, Govt. of India guidelines for deductions and deposit of TDS by the DDO under GST has been issued. Section 51 of the CGST Act,2017 provides for deduction of tax by the Government Agencies (Deductor) from the payment made or credited to the supplier (Deductee) of taxable goods or services or both, where the total value of such supply, under a contract, exceeds two lakh and fifty thousand rupees. Govt. notified vide Notification No. 50/2018 -Central Tax dated 13/09/2018 that these provisions shall come into force w.e.f. 01/10/2018.

During the scrutiny of bills in the light of above, it has been noticed that TDS (Income Tax) and TDS(GST) have not been deducted from the bill submitted by M/s. EdCIL. The details of the bill and amount of TDS(Income Tax) and TDS(GST) recoverable, thereof, are as under:

Sr. No.	Bill No. & Date	Amount of bill (Rs.)	Taxable amount (Rs.)	TDS(Income Tax) Recoverable@ 2%(Rs.)	TDS(GST) Recoverable @ 2% (Rs.)
1	ACB-509 dated 18.03.2020	4,84,24,250	4,84,24,250	9,68,485	9,68,485
TOTAL				9,68,485	9,68,485

An amount of Rs. 19,36,970/- (Rs.9,68,485 + 9,68,485) may please be recovered after due verification of the facts and figures from M/s EdCIL under intimation to Audit. Similar other cases may also be reviewed.


(SUBODH KUMAR DAS)
I.A.O, Audit Party No. XXIII

PART-II

CURRENT AUDIT REPORT (2020-21)**Para- 01: Short recovery of License Fee of Rs. 40203 /-.**
(Audit Memo No. 01 Dated: 22.03.2022)

As per order No. 4(1)/Misc./PWD&H/A-II/2004/P.F./2388-2480 dated 15.02.2018 rates of license fee of Residential Accommodation were revised w.e.f. 01.07.2017 and subsequent vide order No. F.4(1)/Misc./PWD &H/A-II/2004/Part file/8494-8588 dated 08.10.2020 in respect of departments like Delhi Police, Directorate of Training and Tech. Education, Hospital, Dte. Of Social Welfare, PWD Enquiry Office and other departments, which have departmental pool accommodation at their disposal were also required to follow and execute aforesaid revised rates of license fee at their own level and ensure that the latest license fee payable by the allottee is levied and collected as per the above order.

During the course of audit and scrutiny of records for the audit period, it has been observed that license fee rates are not being recovered at the revised rates in respect of below mentioned officers / officials.

The detail of short recovery of is as under:

Name of Officer/ official	Type of Quarter allotted	License fee recovered by the deptt.	Period	License fee to be recovered (as per revised rates)	Difference per month	Recovery to be made
Sh. Ishwar Singh, PCCF	6A(Chanakya Puri)	Rs. 1560 p.m.	01.07.2020 to 31.03.2022(21 months)	Rs1840/- p.m.	Rs. 280/-	Rs. 5880 ✓
Sh. Prabhat tyagi, CCF	5B(Chanakya Puri)	Rs. 1270 p.m.	01.07.2020 to 31.03.2022(21 months)	Rs. 1490/- p.m.	Rs. 220/-	Rs. 4620 ✓
Sh. Kamal Preet, CCF	6A(R K Puram	Rs. 1560 p.m.	01.07.2020 to 31.03.2022(21 months)	Rs1840/- p.m.	Rs. 280/-	Rs. 5880
Sh. Nisheeth Saxena, CF	5, New Delhi	Rs. 1166 pm	01.07.2017 to 30.06.2020(36 months)	Rs. 1180/- p m	Rs. 14/-	Rs. 504
		Rs. 1166 p.m	01.07.2020 to 31.03.2022(21 months)	Rs1400/- p.m.	Rs. 234/-	Rs.4914
Sh. Prasad Kumar P, SO	Type-III, Rohini	Rs. 405 pm	01.07.2017 to 30.06.2020 (36 months)	Rs. 510/-pm	Rs. 105/-	Rs. 3780
	Type-III, Rohini	Rs. 405 pm	01.07.2020 to 31.03.2022 (21 months)	Rs. 600/-pm	Rs. 195/-	Rs. 4095
Sh.chhattar Pal singh, Steno	Type-III, Dwarka	Rs. 470 pm	01.07.2020 to 31.03.2022 (21 months)	Rs. 560/-pm	Rs. 90/-	Rs1890

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Sh. Sanjeev, Sr. Asstt.	Type-II Faridabad	Rs. 310 pm	01.07.2020 to 31.03.2022 (21 months)	Rs. 370/- pm	Rs. 60/-	Rs. 1260
Sh. Sanjay Singh, Jr. Asstt.	Type -I, Maharani Bagh	Rs. 310	01.07.2020 to 31.03.2022 (21 months)	Rs. 370/- pm	Rs. 60/-	Rs. 1260
Sh. Satyadev Gautam, FG	Type-II Timar Pur	Rs. 310	01.07.2020 to 31.03.2022 (21 months)	Rs. 370/- pm	Rs. 60/-	Rs. 1260
Sh. Ved Pal, Group -D	Type-II Timar Pur	Rs.310	01.07.2020 to 31.03.2022 (21 months)	Rs. 370/- pm	Rs. 60/-	Rs. 1260
Sh. Gyaneshwar, Group-D	Type-II Timar Pur	Rs. 245	01.07.2017 to 30.06.2020 (36 months)	Rs. 310/- pm	Rs. 65/-	RS. 2340
	Type-II Timar Pur	Rs. 310	01.07.2020 to 31.03.2022 (21 months)	Rs. 370/- pm	Rs. 60/-	Rs. 1260
Total						Rs. 40203

Handwritten notes in red ink:
 Fully settled on the basis of security through salary bills
 167/17
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Forest Department (HQ), GNCTD authority may recover an amount of **Rs. 40203/-** from the above officials after due verification of facts and figures and similar other cases in this regard may also got reviewed at DDO/HOO level under intimation to Audit.

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PARA:-2:- Wrong Pay fixation in respect of Sh. Gurdas, Driver Gr-II and recovery of Rs. 4191/-. (Audit Memo No.06 Dated: 28.03.2022).

In the finding of disciplinary proceedings under Rule 14 of CCS (CCA) Rules, 1965 against Sh. Gurdas, Driver Gr-II vide letter No. F.8(misc)/DCF/HQ/Estt./2011/3529-36 dated 24.12.2013 it was ordered that **"the pay of sh. Gurdas, Driver, Gr-II shall be and reduced to one stage in his time scale of pay for one year without cumulative effect and will not earn any increment during the period of reduction. This will, however, not effect on future postponing of his increments of pay and he will regain his original time scale of pay on expiry of his punishment period of one year"**.

During scrutiny of service book of Sh. Gurdas, Driver, Gr-II, it observed that the pay of the official has not been refixed in compliance to the above said order. The pay of the official is to be refixed as under:-

Pay as per service book record as on 23.12.2013 Rs.9170 + G P Rs. 2400/-

Particular	Pay fixed by Deptt. (Rs.)	Pay fixed as per audit (Rs.)
Pay as on 23.12.2013	9170+2400	9170+2400
Pay after imposing penalty		
Pay w.e.f. 24.12.2013 to 23.12.2014	9170 +2400	8830 + 2400
Pay w.e.f. 24.12.2014 to 30.06.2015	9170 +2400	9520 + 2400
Pay w.e.f. 01.07.2015	9880 +2400	9880 +2400

Forest Department (HQ), GNCTD authority may recover an amount of **Rs 4191/-** from the above official as per annexure 'A' after due verification of facts and figures and

Handwritten notes in red ink:
 Fully settled on the basis of security through salary bills
 P. K. P. S. 162-166
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similar other cases in this regard may also got reviewed at DDO/HOO level under intimation to Audit.

(44)

PARA:-3: Overpayment of Rs. 426/- made on account of Travelling Allowance.
(Audit Memo No. 04 Dated: 23.03.2022)

(46)

As per O.M. No. 19030/112017-E.IV dated 10.07.2017 regarding implementation of Travelling allowance as per 7th CPC following is provided at Point-D "Mileage Allowance for Journeys by Road" in respect of officials of Level 1 to Level 9 and above:

Pay level in Pay Matrix	Travel Entitlement
14 or above	Actual fare by any type of public bus including AC bus OR At prescribed rates of AC taxi when the journey is actually performed by AC taxi OR At prescribed rates for auto rickshaw for journeys by auto rickshaw, own car, scooter, motor cycle, moped etc.
6 to 13	Same as above with the exception that journey by AC taxi will not be admissible.
4 and 5	Actual fare by any type of public bus other than AC bus OR At prescribed rate for auto rickshaw for journeys by auto rickshaw, own scooter, motor cycle, moped etc.
3 and below	Actual fare by ordinary public bus only OR At prescribed rate for auto rickshaw for journeys by autorickshaw, own scooter, motor cycle, moped etc.

During scrutiny of settled claims of travelling allowance of Forest Department (HQ), New Delhi, it has been noticed that following official has performed road journey and the department has wrongly reimbursed the claims for taxi / auto rickshaw. Details of reimbursement made to the official is as under:

Name of teacher	Bill No. & date	Amount reimbursed by Deptt. for taxi (Rs.)	Amount to be reimbursed for autorickshaw @ 9.50 per km (first 1.5 km. at Rs. 25/-)	Recovery to be made (Rs.)
Smt. Anju Ragtah, SO	TA-413 dt. 07.01.22	1456	1030	426
Total		1456	1030	426

Forest Department (HQ), GNCTD authority may recover an amount of Rs. 426/- from the above official after due verification of facts and figures and similar other cases in this regard may also got reviewed at DDO/HOO level under intimation to Audit.

(47)

Para- 04: Non-adjustment of Advances. (Audit Memo No. 02 Dated: 23.03.2022)

As per Receipt & Payment Rules 1962, the adjustment of advance shall be settled within a month of drawl of advance. As per Delegation of Financial Powers issued by Finance Department vide letter dated 07.08.2019 at Sr. No. 22, the amount of drawl is to be rendered to PAO within one month from the date of drawl of advance.

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During the test check of the records and information provided to the audit, it has been observed that the following advances were drawn for various purposes but not adjusted within the specified time limit:

S.No.	Bill No. & Date	Amount (in Rs)	Advance granted to
1	132 dt 07.09.2020	2500	DTC
2	226 dt 04.11.2020	9356	NICSI
3	234 dt 06.11.2020	1056531	NICSI
4	239 dt. 11.11.2020	385000	FRI Dehradun
5	275 dt. 10.12.2020	201985	MTNL
6	325 dt. 19.01.2021	2950000	GEOSPATICAL DELHI Ltd.
7	373 dt. 11.03..2021	2950000	GEOSPATICAL DELHI Ltd.

Necessary steps be taken to remove the above discrepancies under intimation to Audit.

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(KRISHAN KUMAR)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XIX

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PART-III
(TEST AUDIT NOTE)

TAN:-1 Improper maintenance of Service Books.
(Audit Memo No. 03 Dated: 24.03.2022)

During the test check of Service Books, of Forest Department, HQ, the following short comings have been observed:

(1) Service Book to be shown to the official every year

SR-202 stipulates that Service Book is required to be shown to the official every year and his signature obtained in token of his perusal. The Government servant will ensure that his services have duly been verified and certified as such, before affixing his signature. However, it has been observed that the Service Book was shown to none of the official as there was no signature of the official obtained in the Service Book.

(2) Re-attestation of Bio-data

The particulars of each Govt. servant at the first page of Service Book should be re-attested after every five years and fresh photograph should be appended and attested after every ten years. But it has not been followed in most of the cases.

(3) Home Town

As per SR 199, GIO (9), the declaration of home town submitted by the official under LTC Scheme is to be kept in Service Book. And this entry should be attested by Head of office. But it has not been followed in most of the cases.

(4) CCL Account

Separate CCL Account is required to be maintained in the Service Book of the eligible employee to check the remaining balance of the leave at credit. However, on scrutiny of the Service Books of the eligible employees, it has been observed that in most of the cases it has not been followed.

(5) Entries in Service Books

In some of the cases It has also been observed that the entries of annual increment not made in the service books and in some of the cases entries made in the service books but not attested by the Head of office/DDO

(6) Verification and communication of qualifying service after 18 years of service or 5 years before retirement :

Further, as per rule 32 of CCS (pension) Rules. Verification of service of the government servant should be done on completion of 18 years of qualifying service or 5 years before the date of retirement whichever is earlier and a certificate be issued in the prescribed form no. 24 to the official/teacher concerned. The said certificate has not been found pasted in the Service Book of following teachers/officials after verification of service from the concerned PAO. Some cases are illustrated as under:-

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Details of some of Staff whose retirement is within 5 years:-

S.N.	Name & Designation (Sh./Smt.)	DOR
1	Ishwar Singh, APCCF	31.05.2022
2	Nisheeth Saxena, CF	31.12.2022
3	Anju Ragtah, SO	31.07.2022
4	Gurdas, Driver	30.06.2022
5	Roop Singh, labourer	31.07.2022
6	Satyadev Gautam, FG	31.12.2022
7	Krishan Gopal, Driver	31.01.2027
8	Harbir Singh, FG	31.07.2024
9	Rajender singh, Labourer	31.08.2025
10	Sukhpal, labourer	30.11.2026
11	Bharat singh, labourer	31.12.2026
12	Sahender Pal FG	30.04.2026
13	Jankey Joshi, PS	28.02.2027
14	Paras Nath Yadav, Sr. A.O.	30.11.2026
15	Surender Kumar, SA	31.07.2026

Necessary steps be taken to remove the above discrepancies under intimation to Audit.

TAN:-2 Physical Verification/Irregularities in maintenance of Stock Register.

(Audit Memo No. 05 Dated: 25.03.2022)

As per GFR Rule, 213 :-

1) Physical verification of Fixed Assets: The inventory for fixed assets shall ordinarily be maintained at site. Fixed assets should be verified at least once in a year and the outcome of the verification recorded in the corresponding register. Discrepancies, if any, shall be promptly investigated and brought to account.

2) Verification of Consumables: A physical verification of all the consumable goods and materials should be undertaken at least once in a year and discrepancies, if any, shall be recorded in the stock register for appropriate action by the competent authority.

3) Procedure for Verification:

(i) Verification shall always be made in the presence of the officer, responsible for the custody of the inventory being verified.

ii) A certificate of verification alongwith the findings shall be recorded in the stock register.

iii) Discrepancies, including, shortage, damages and unserviceable goods, if any, identified during verification, shall immediately be brought to the notice of the competent authority for taking appropriate action in accordance with provision given in Rule 33 to 38 and Rule 214.


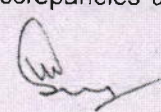
Buffer Stock: Depending on the frequency of requirement.

Scrutiny of MAS stock registers maintained in the office of Forest Department, HQ, it is observed that:-

Scrutiny of stock register it has been observed that :-

- 1 Page counting certificate has not been recorded on the stock registers.
- 2 Physical verification of Stock Registers has not been done. A certificate of verification along with the findings shall be recorded in the stock register.
- 3 In some of the cases cutting and overwriting in stock registers not attested by the concern authority.

Necessary steps be taken to remove the above discrepancies under intimation to Audit.

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Tan:- 3 Non-Condensation of unserviceable stores.

(Audit Memo No:-07 Dated: 29.03.2022)

As per list provided by Forest Department (HQ), GNCT Delhi 09 different items which were declared obsolete and unserviceable, are lying in store. These items are occupying valuable space, moreover their value is also being decreased by passage of time.

List of the items are as under:-

S.No.	Name of the Items	Year of Purchase	Qty
1.	DL-3CAY-5850 (Gypsy)	2008	01
2.	DL-6CJ-9773 (Gypsy)	2007	01
3.	DL-11CC-0009 (Gypsy)	2012	01
4.	Revolving chair	2012	10
5.	Visitor chair	2012	20
6.	Executive Table	2012	04
7.	Computer Table	2012	10
8.	Office Table	2012	06
9.	LCD TV	2012	01

Necessary steps be taken to remove the above discrepancies under intimation to Audit.

Tan:-4 Huge Savings under various Heads. (Audit Memo No. 08 Dated: 30.03.2022)

During the test check of reconciliation statement of Forest Department (HQ) Delhi, it is noticed that savings made under various Heads were not surrendered as per provisions contained in General Financial Rules, 2017.

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.

Further 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:-

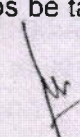

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2020-21					
Major Head	Head of Account	Budget	Expenditure	Savings	% age of Savings
2070	OTHER ADMINISTRATIVE SERVICES				
FCSS	2070-00.800-62-00-01 Salaries	7899053	5463630	2435423	30.83
FCST	2070-00.800-62-00-11 Domestic Travel	15000	1441	13559	96.06
2406	ADMN. MGT. AN TRAINING OF PERSONNEL				
FCPTE	2406-01-102-95-00-11 Domestic Travel	100000	55406	44594	44.59
	2406-01-102-95-00-50 Other charge	460000000	292791	459707209	99.93
2406	OTHER SCHEME				
FCOND	2406-01-102-99-95-06 Medical Treat	10000	3150	6850	68.5
2406	PLANTATON & DISTRIBUTION OF SEEDLINGS				
FCTE	2406-01-102-99-98-11 Domestic Travel	400000	221914	178086	44.52
2406	CAMPA				
	2406-04-103-99-00-50 OC	120500000		120500000	100
	2406-04-103-99-00-50 OC	900000		900000	100
	2406-04-103-99-00-50 OC	27800000		27800000	100
	2406-04-103-99-00-50 OC	38700000		38700000	100
	2406-04-103-99-00-50 OC	6600000		6600000	100
	2406-04-103-99-00-50 OC	1000000		1000000	100

As per Rule 62(1) of GFR 2017, Department shall surrender the unutilized 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.

Necessary steps be taken to remove the above discrepancies under intimation to Audit.

(KRISHAN KUMAR)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XIX

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**CURRENT AUDIT REPORT
PART II
2021-22**

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PARA 01 : PURCHASES MADE OUTSIDE GEM

(Ref.Audit Memo No.04 dated 17.01.23)

As per directions issued by the Finance (Accounts) Department, Govt. of NCT of Delhi vide .OM No.F20/08/2017/866-873 dated 24/08/2017, the procurement of Goods and Services has been made mandatorily for all those goods or services which are available on GeM. On scrutiny of bills/vouchers provided, it has been noticed that this office had made some purchases from the local dealers in total violation of Govt. Guidelines and without procuring a non-availability certificate from GeM. Some instances are as under:-

S.No.	Bill No.& Date	Amount paid	Items purchased/Services
1.	477/19.7.21	550/-	No. plate front frame
2.	522/24.7.21	873/-	Flag rod wiper blade, sunwizer flag rod
3.	NAT/97/2021-22dt.23.7.21	1264/-	Purchase of door visor flag rod
4.	CB-281/18.10.21	89985/-	Lenovo laptop
5.	CB-276/14.10.21	11000/-	Stereo, radio system
6.	DEL5-14118019/28.9.21	3999/-	Fire TV Stick, 3 rd Gen, 2021
7.	CB-234/11.10.21	26690/-	Khadi India Mask
8.	CB-232/20.9.21	5413/-	Cups and Saucer

Kindly elucidate to audit.

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PARA 02: Outstanding temporary advances -reg.

(Ref. Audit Memo No.08 dated 18.01.23)

As per the Rule 323(2) of GFR, 2017 the contingent advance should be adjusted within a period of fifteen days from the date of its drawl failing which the advance or balance along with penal interest shall be recovered from his/her next salary. Further the advances are not allowed to remain unsettled beyond the close of financial year and if these are not utilized within the financial year the same shall be refunded.

As per the information/ record provided by the Unit, it has been found that the following advances given to its various departments/officials upto till date are unadjusted as detailed below:

Sl.No.	Bill No. &Date	Amount of advance O/S
1	CB-226/4.11.20	2500
2	CB-234/6.11.20	1056531
3	CB-239/11.11.20	385000
4	CB-169/01.08.21	1560000
5	CB-248/01.10.21	900000
6	CB-306/02.11.21	300000
7	CB-422/17.01.22	399822
8	CB-453/02.02.22	2950000
9	CB-514/10.03.22	460790

In this regard, the Department may kindly elucidate the audit what action/efforts are made to adjust the same in accordance with GFR rules.

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PARA 03: Irregular payment of transport allowance amounting to Rs.446727 /-

(Ref. Audit Memo No.10 dated 19.01.23)

During test check of records and information provided by the department , it has been noticed that the following officer/employees were provided the facility of govt. vehicle but the transport allowance was also paid which is irregular. The detail of payment made is as under:

21/11

S.No.	Name & designation	Detail of vehicle provided	Transport allowance paid p.m.wef(4/21 to 1/23) Rs.	Amount (in Rs.) to be recovered
1	Sh. Omkar Kori,wildlife guard	DL2SR-5629Royal Enfield	39657	39657
2	Sh. Sahender pal, forest guard	DL2SR-5633 Royal Enfield	108476	108476
3	Rajeev Rana, JR. ASSTT.	DL2SN-5669 Royal Enfield	40829	40829
4	Sunil , jr. asstt.	DL1SV-8816 Passion	40829	40829
5	Harbir singh, wildlife guard	DL1SV-8795 Passsion	108468	108468
6	Sh. Chander Kishore,forest guard	DL-12SG-7571 Apache	108468	108468
Total			446727	446727

Hence the transport allowance paid to the above officer may be recovered after due verification under intimation to the audit. Similar other cases may also be reviewed at your own level under intimation to the audit.

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PARA 04: Non-installation of GPS in hiring of vehicles and Switch over from existing petrol/diesel/CNG vehicles to Electric Vehicles -reg.

(Memo no 12 dated 23.01.2023)

During test check of record for the year 2021-22 and the information provided by the department, it has been found that GPS (Global Positioning System) is not installed in all the nineteen Vehicles maintained by the Unit which is mandatory as per office order No. F.2/559/2018/CT-III/GAD/8954 dated 24.08.18 for stopping the misuse of Government vehicles. Software should be developed and implemented to link log book generation with the movement of vehicle tracked by the GPS. Guidelines as per the above said order which should be strictly followed by the competent authority.

Further, in view of order dated 25.02.2021 and 01.04.2021 issued by Special Secretary(Finance) Departments of Govt. of NCT of Delhi have been directed to shift their existing hired/purchased Petrol/Diesel/CNG Vehicles to Electric Vehicles through a purchased/hiring model within a time frame of six months and follow the guidelines while purchasing/hiring the vehicle. The requisite information may be provided in the prescribed proforma mentioned in said orders.

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HOO is therefore advised to do the necessary compliance as per above orders under intimation to audit.

PARA 05 : : Non Condemnation of staff cars

(Memo no.13 dated 24.01.2023)

As per the information and files provided by the Department it is seen that 3 Vehicles (as detailed below) are lying non-functional and are pending for condemnation.

SL NO	Vehicle Number & Make	Model	Non functional since	Reserve Price Fixed
1.	DL-3CAJ-9773 Maruti Gypsy	2007	Jan 2022	42,000/-
2.	DL-3CAY-5850/Maruti Gypsy	2008	May,2022	44,000/-
3.	DL-11CC 0009/ Maruti Gypsy	2011	June, 2021	42,000/-

As per information & files provided, DTC recommended for Condemnation and after considering the Condemnation Report filed by DTC the Minimum Reserve Price was fixed at Rs. 42,000/-, 44,000/- and 42,000/- respectively.

Since these Vehicles are not in use since long, and are losing its residual value with each passing day, the Department may take necessary action for disposal of these vehicles at the earliest to realize the scrap value under intimation to Audit.

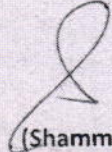
PARA 06: Non production of records.

(Ref. Record Memo dated 11.01.2023)

The following records have not been produced to audit :

1. Pay fixation of promotion cases.
2. TR-5 stock register.
3. Condemnation file.
4. Property register.
5. Record of owned/hired vehicles.
6. Log book of vehicles.

Hence the above records may be shown to the next audit.


(Shamma Sharma)
AO/Internal Audit Officer
Audit Party No. XVIII

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**PART III
TEST AUDIT NOTES
2021-22**

TAN 01 Information regarding NOC obtained from Delhi Fire Service Department-reg.

(Ref. Audit Memo No.02 dated 13.01.23)

As per the directions passed by the Hon'ble Supreme Court of India in W.P (C) No. 483/04 in the matter of Avinash Mehrotra v/s U.O.I. & others dated 13.04.2009 and keeping in view of the provisions of Delhi Fire Service Act 2007 (Delhi Act 2 of 2009) and Delhi Fire Service Rules, 2010 as well as vide circular No. F.6/Estate/CC/Fire/Safety/2011/3298-3398 dated 01.03.2011 issued by the Directorate of Education, Govt. of NCT of Delhi, it may be clarified to audit whether No Objection Certificate (NOC) from time to time from the Delhi Fire Service, GNCT of Delhi has been obtained as per the terms and conditions laid down by the fire department as well as contained in the above judgment, the same may be provided to audit.

TAN 02:- Discrepancies in Bill Registers for the audit period.

(Ref. Audit Memo No.3 dated 13.01.23)

During test check of the Bill Register for the year 2021-2022 maintained by the Office of Dy, Conservator of forest (HQ), Vikas Bhawan. Delhi

the following shortcomings have been observed:-

1. Name of Unit/Department and financial year of opening details are not recorded at the front of cash book, it should be recorded at the time of opening.
 2. **Blank Col-5, and 9-** Col. 5 and 9 should be completed under the signature of DDO so as to check the actual amount admitted/passed by the PAO office and timely receipt of cheque, but the same has never been completed/signed by the DDO in respect of any of the financial year under audit period, which is irregular.
 3. **Blank Col . 10-12-**Col. 10, 11 and 12 of the bill register indicate the cheque no./date received against the bill present to the PAO and which must be attested by the DDO in Col.12 at the time of making necessary entry into the Cash Book. But these columns were
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found blank, which is irregular. Reasons for not signing against Col. No.10 and 11 by the DDO may be furnished to audit.

4. **Blank Co; 13, 14 and 15-** Col. 13, 14 and 15 meant to keep a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period not filled, which is irregular.
5. Several cuttings and overwriting seen in the bill registers for the audit period which is irregular.
6. Date of the bill entered in the bill register is not mentioned along with the bill no. which is mandatory.

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

TAN 3 :- Discrepancies in Pay Bill Register (PBR)-reg.

(Ref. Audit Memo No.5 dated 17.01.23)

During the test check of PBR, maintained by the O/o Department of Forests & Wild Life, VikasBhawan, , New Delhi-110097 for the audit period 2021-22, the following short comings have been noticed:-

1. **Page counting certificate was not recorded:** page counting certificate duly signed by the DDO which is required to be recorded on the first page of the PBR has not been found recorded for the period 2021-22.
2. Name of Department/Unit, Financial Year etc are not recorded/pasted at the front of PBR, the same should be recorded/pasted neat and clean manner.
3. **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 for the period 2021-22 . 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/Govt. accommodation (if any), etc were not recorded in the PBRs, which is mandatory.
4. **Cutting & Overwriting:-** Numerous cutting and overwriting were noticed in the PBRs, but not attested by the HOO/DDO.
5. Abstract of pay bills(TR-22 B) in the PBRs has not been duly verified/ signed by the competent authority.
6. Separate register for NPS employees is not maintained in the department.
7. Entries of nill bills are not done in the PBR which is mandatory.

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Reasons for above noted discrepancies may be elucidated to audit. These discrepancies may please be rectified and compliance be shown to next audit.

TAN 04: Discrepancies in Service Books-reg.

(Ref. Audit Memo No.6 dated 17.01.23)

During the test check of Service books, maintained by the O/o Department of Forests & Wild Life, Vikas Bhawan, for the audit period 2021-22, following short comings have been noticed:-

S.No	Name (Dr./Ms/Mrs/Mr)	Designation	Remarks
1	Sh.T.C. Nautiyal,	IFS	Photo is not duly attested
2	Sh. Amit Anand,	IFS	No photograph
3	Sh. Rakesh Malik	Gr-I	Colour photograph is not pasted & service verification is not done.
4	Smt. Surabhi Rai	IFS	DOB is not mentioned in words.
5	Sh. Vipul Pandey	IFS	Service verification is not done for the Audit period
6	Sh. Ramesh Kr Issar	Sr A.O	Photo is not duly attested
7	Sh. Mandeep Mittal	IFS	Leave Account is not up to date.
8	Sh Vishal Singh	IFS	Service verification is not done for the Audit period
9	Sh.C.Hrangthangyung	Gr-I	a) Photo is not duly attested b) Service verification is not done for the Audit period c) Leave Account is not up to date.
10	Smt Raj Upreti	AAO	a) Photo is not duly attested b) DOB is not mentioned in words

1. Medical Certificate and Character & antecedent verification Certificate from the Police authority have not been found in most of the service books, the same should be done from the concerned Authorities and the same should be recorded/pasted in service book.

2. As per Rule- 288 of GFR:- Service book should be maintained in duplicate of the Govt. Servant. First copy should be retained and maintained by the H.O.O. and the second copy given to the Govt. Servant for safe custody. In January every year, the Govt. Servant shall

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hand over his/her copy to his/her office for updating, which should be returned within 30 days of its receipt.

Compliance of above rule as to whether the duplicate copy of Service Books have been issued to all the Officials, as required under GFR – 2017 (Rule-288) or not, is to be intimated to audit.

3. 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 but the service book has not been shown to the official concerned once in a year as token of check.

4. In most of the cases, Re-attestation of signature not done by the HOO/Competent Authority of officers/officials on the first page of Service Book on completion of five years of service.

5. **As per rule 32 of CCS (pension) Rules,** Verification of Service of the Government servant should be done on completion of 18 years of qualifying service or 5 year before the date of retirement whichever is earlier and certificate be issued in the prescribed form to the official concerned. The said certificate may be issued to all eligible officials after verification of service from the concerned PAO". Verification of qualifying service after the officer/officials who have completed 18 years of service and going to retire within 5 years have not done :

S.No.	Name (Ms/Mrs/Mr)	Designation	Date of Retirement
1.	T.C. Nautiyal	CCF (Admn)	28/02/2025
2.	Harbir Singh	F.G	31/07/2024

6. As per GOI, Ministry of Personnel, Public Grievances & Pensions, Deptt. of Personnel & Training OM dated 03.11.2014, Aadhar (Unique Identification) number is to recorded in the service books of Govt. Servant. However, no such entries have been found in most of the service books. Also the same is to be recorded in the service book.

7. In the service book, revised nomination form No. 4 (See Rule 55(7) for family pension, 1950, Form No.2 (See Rule-53(1) Nomination for Death-cum-Retirement Gratuity and details of family form No.3 (See Rule-54 (12) and Home Town Declaration forms should be pasted/ attested/counter signed by the competent authority as well as should be revised at least after 10 years, which were not seen in most of the cases.

8. Further, scrutiny of Service Books, it has found that particulars i.e. present post hold position, Date of Birth, Date of Appointment etc. not pasted/recorded at the top front of service books. The same should be pasted or recorded.

9. Most of the services entries in the service book recorded with black ink instead of blue ink. General entries should be recorded with blue ink and adverse or Special entries should be recorded with red ink.

10. Leave account has not been updated in most of the service book, the same should be attested/counter signed by the competent authority.

11. Several cuttings/overwriting are found in most of the service book while maintaining leave account, the same should be rectified with remarks of cutting attested.

Necessary action be taken to rectify the above discrepancies and Service verification & leave account may be updated, under intimation to audit. Similar other cases may be reviewed at the HOO level.

TAN 05: Discrepancies in maintenance of Consumable/ Non-consumable Stock Registers .

(Ref. Audit Memo No 9 dated 18.01.23)

During the test check of Stock Registers, maintained by the O/o DCF(HQ) VIKAS MARG, Delhi, the following shortcomings have been observed:-

1. Page counting certificate on the first page of Registers have not been recorded at each registers the same should be recorded and attested by the competent authority.
2. Proper Name of the Institute, Branch and Financial Year is not recorded at the front side of the Registers. The same may be done during the opening of the registers.
3. Mandatory signature of the officer issuing the articles as well as the officer receiving the articles are not observed, which is irregular without proper signature of recipient/store officer the record cannot be considered as authenticated.
4. Overwriting recorded at many pages and so many cuttings found, which is irregular.
5. In non-consumable register balance shown as 'NIL', which is not correct. Quantities of non-consumable items are reduced only in case where items are condemned. Otherwise only location/place of installation of items is to be recorded in the Register.
6. No separate property stock registers are maintained in the department.
7. Description of items purchased not recorded in stock register which is required at the time of condemnation.
8. Stock registers maintained by the dealing assistant not attested by the supervisor herself and not countersigned by the officer-in-charge which is irregular.
9. Stocks Register as per GFR, 2017 for fixed assets/Non-consumable should be maintained in form GFR-22 in the following format:-

**FORM GFR - 22 [See Rule211 (ii) (a)]
REGISTER OF FIXED ASSETS**

Name and description of the Fixed Assets.....

Date	Particular of Asset	Particulars of supplier		Cost of the Asset	Location of the Asset	Remarks
		Name and Address	Bill No. and Date			
1	2	3	4	5	6	7

1. Stocks Register as per GFR, 2017 for Consumable items should be maintained in form GFR-23 in the following format:-

**FORM GFR 23 [See Rule 211 (ii) (b)]
STOCK REGISTER OF CONSUMABLES
SUCH AS STATIONERY, CHEMICALS, SPARE PARTS ETC.**

Name of Article.....Unit of Accounts.....

Date	Particular	Suppliers/Invoice No. and Date	Receipt	Issue Voucher No.	Issue	Balance	Unit Price
1	2	3	4	5	6	7	8

The above said registers be maintained as per the GFR Rules, 2017 and reasons for above noted discrepancies may be elucidated to audit. These discrepancies may please be rectified and compliance be shown to audit.

TAN 06: Irregularities in maintenance of Cash Book-reg.

(Ref. Audit Memo No 11 dated 19.01.23)

During scrutiny of cash book for the year 2021-22, following shortcomings have been observed:

1. Name of Department/Unit, Financial Year and name of unit etc not recorded/pasted at the front of cash book, the same should be recorded/pasted neat and clean manner.

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2. Each and Every entry made during the audit period in the Cash Book have not been checked and signed by the competent authority/DDO which is irregular.
3. **Certificate of Physical verification of cash certificate was not recorded** – As per Rule 13 (4) of Receipt & Payment Rules, 1983 provides that at end of each month, the Head of Office should verify the cash balance in Cash-book and record a signed and dated certificate to that effect. In regard to any discrepancy noticed therein the instructions contained in the GFR should be followed. It has been observed that the certificate has not been recorded in the cash books at the end of month as prescribed in the R & P-Rules. The certificate is normally, be in the following form:
 “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 is advised that in future appropriate certificate of physical verification of cash be recorded in the cash book.
4. Sub-voucher retained by the disbursing officers are required to be marked “Paid & cancelled” immediately after entries made in the contingent register but it has been observed that no voucher has been cancelled after making the payment .
5. **Erasures/overwriting-** An erasures or overwriting of an entry once made in the Cash-book is strictly prohibited. It has been observed that corrections have been made the Cash book but entries were not initialed by the Head of Office on every such correction
6. Cash Book is not maintained by following the proper procedure as per accounting system.

Reasons for above noted discrepancies may be elucidated to audit. These discrepancies may please be rectified and compliance be shown to next audit.

TAN 07: Irregularities regarding Housekeeping/Sanitation and Security/Data Entry operator Services-reg.

(Ref. Audit Memo No.14 dated 24.01.23)

On scrutiny of records/ Information provided regarding **sanitation and security services staff, it has been observd that** police verification of contractual/ outsourced staff is pending and hence not available with the unit.

As per the Delhi Private Security Agencies (Regulations) Rules, 2009 issued by the Home Department, Government of NCT of Delhi wherein it has been instructed that *“sufficient time is hereby accorded to get the persons proposed to be deployed in the schools/offices/departments are to be verify from police authorities.* The verification report must be submitted to the concerned HOI/In-charge at the time of joining of the housekeeping employees/security guards.

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No employee should be hired without obtaining their antecedents (including his/her full name, residential address, hometown address and relevant documents pertaining to such information) prior to their recruitment. Further, once such details of the employees have been obtained, the employer is required to submit to the local police station having jurisdiction over the employer's establishment, for verification of the same. It is important to note that such verifications be obtained only through the jurisdictional police station.

Pending such verification of antecedents by the police station, private employers may employ with a condition that the employment of the candidate is subject to the verification and the confirmation of their antecedents. In this connection, it is requested to kindly confirm as to whether the officials hired as Housekeeping/Guards for security in the institute, are verified from the police records.

In case other outsourced/contractual employees are working from other private agencies in the department, the department has advised to take same action as per above laid down rules may be followed.

HOO is hereby directed to take necessary steps in this regards under intimation to audit.

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Part-II

Current Audit Report (2022-23)

Para No. 01. Non deduction of TDS on payments to consultants of Rs.47358/- (Rs.12103+35255)

(i) Non deduction of TDS on payments to consultants of Rs. 12103/- (Memo. no. 3 dt. 18.5.2023 for Rs. 12103/-)

As per Section 194J- Fees for professional or technical services that TDS is required to be deducted under section 194J if the payment towards professional or technical services covered under this section exceeds Rs.30000/- per annum.

Rate of Deduction of Tax under section 194J

Nature of payment	Rate of tax deduction
Any payment of fees for technical service	2%
Payment made to operators of call centers	2%
All other payments covered under this section (Like professional Services)	10%
Payee does not furnish his /her PAN	20%

On scrutiny of the records, it was found that a payment of Rs. 1,21,026/- (Rs.60513+60513) was made by the department vide C.B. no. 542 dated 28.3.2023 to the consultants working in the department but TDS not found deducted on their payment. Hence it was irregular.

Necessary steps should be taken to recover TDS for Rs. 12103/- from the consultants on account of TDS and the same should be deposited to the Government Account after due verification of facts and figures. Other similar cases may also be reviewed accordingly under intimation to the audit.

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**ii) Non deduction of TDS on payments to consultants of Rs. 35255/-
(Memo no. 16 dt. 29.5.2023)**

As per Section 194J- Fees for professional or technical services that TDS is required to be deducted under section 194J if the payment towards professional or technical services covered under this section exceeds Rs.30000/- per annum.

Rate of Deduction of Tax under section 194J

Nature of payment	Rate of tax deduction
Any payment of fees for technical service	2%
Payment made to operators of call centers	2%
All other payments covered under this section (Like professional Services)	10%
Payee does not furnish his /her PAN	20%

On scrutiny of the records, it was found that a payment of Rs.352554/- (Rs.176277+176277) was made by the department vide C.B. no. 146 dated 04.07.2022 to the consultants working in the department but no TDS deducted on their payment as per the Income Tax Act.

Necessary steps should be taken to recover TDS for Rs. 35255/- from the consultants on account of TDS and the same should be deposited to the Government Account after due verification of facts and figures. Other similar cases may also be reviewed accordingly under intimation to the audit.

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Para no. 2 - Discrepancies in Payment of POL/Diesel bills.
(Memo. no. 4 dt. 19.5.2023)

As per the order of the Executive Engineer Mechanical Division, II, I & FC Department, Govt of NCT of Delhi, E wing G.F. Vikas Bhawan. II, Delhi, petrol Supply scheme directions the payment must be made in favor of EE.M.D. II within 30 days to avoid discontinuation of POL supplies as per order of Chief Secretary Delhi, conveyed vide letter No.F2(1)/PO/1511-60 dt 20.2.91.

On scrutiny of the records of C.B. 548 dt 28.3.2023 it was observed that the payment of POL/Diesel bills in respect of the Govt. Vehicles used in the department was made for Rs.696827/- vide sanction order no. F.4 (39)/DCF(HQ)Store/POI/2016-17/21176-80 dated 27.3.23. The department has not shown any reason/justification on pendency of the bills lying unpaid since long time i.e. 2019, 2020, 2021&2022 in respect of the Vehicle no. DL-11CC-0009, Vehicle no. DL6CM-5503(TATA INDIGO), Vehicle no. DL-12SG-7551 (Apache). Also no documentary evidence i.e. log book/history sheet of official journeys were found with the vouchers.

HOO to take Necessary steps to regularize the above payments after due verification of facts and figures of the above expenditure under intimation to the audit and also ensure to timely payments of POL/Diesel Bills in future.

Para no. 3. Shortcomings in payment vouchers of Rs.40,99,008/- to Vendors in respect of Maintenance of Plants.

(Memo No.5 dt. 19/05/2023)

As per the terms and conditions of the work order No. F.579/NFD/Dev/Maintenance (12ha. Land)/Tender/2020-21/8823-30 dated 10.03.2023, and work order no. F.579/NFD/DEV/Maint/12 hactor land /Tender/2020-21/3625-35 dt. 6.10.21 awarded to the agency/contractor for maintenance of plants for sites as mentioned in the work orders. The agency/contractor had to furnished the work bill for payments with the following mentioned documents:-

1. The concerned bills may be verified through the concerned Range In charge whereas in these cases all the bills have been verified by the Forest Guards.
2. Copies duly attested of proofs of payments of wages through ECS to the laborer's deployed for the work to this office along with their names and other particulars.
3. Particulars of the bank accounts of the labors deployed for the work to this office to which wages are credited through ECS indicating type of account viz SB Account Pradhan Mantri Jan Dhan Yojana Account etc.
4. Proof of payments/deposits of all statutory deduction like EPF, ESIC, etc., and

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Proofs of Service tax/GST.

5. Completion of aforesaid work must be duly verified by the concerned site under central forest division. The concerned bills may also be verified through the concerned Range In charge. whereas in the following cases the above terms and conditions are not followed.

On scrutiny of test check of contingency Bill No.529 dated 22.03.2023, it is observed that no documents of the compliance of the above terms and conditions have been attached with the payments vouchers of Rs. 4099008/- (3946805+152203) hence the payment of the contractor could not be verified. The details of the agency/contractor is as under:-

- a) Name of the contractor M/s Ajay Beer for maintenance of 13,332 numbers of plants in the 12 hactor. Land, submitted the bill for payment of Rs.39,46,805 and the same was made.
- b) Name of the contractor M/s Shivalay Enterprises, for maintenance of 6810 numbers of trees in 6.13 hactor. land adjoining NH24 submitted the bill for payment of Rs. 1,52,203/ and the same was made.

HOO to review the above discrepancies and take necessary action to regularize the above payments of the contractor as per terms and conditions of the work order after due verification of facts and figures under the intimation to audit.

**Para No.4 - Discrepancies in Hiring of security Guards in the department.
(Memo no. 8 dt. 22.05.23)**

The department hired 05 Security Guards from M/s BIS Ltd., to be deployed at HQ Office, Department of Forests and wildlife, Govt. of NCT of Delhi. On scrutiny of records files of hiring of security guards, it was observed that the hiring was done through GEM vide order no. GEMC-511687779690151 dt. 5.10.21. As per the GEM contract, the working period was valid from 12.10.2021 to 10.5.2023 but the working period was amended from 12.10.2021 to 11.10.22 vide order no. F1(177)/DCF(HQ)/Estt./2015/7053-56 dt. 12.11.21 at the department level.

As per note sheet the approval of Finance Department was to be required for taking Ex-post facto 1st time approval for floating fresh tender for hiring security guards in the department, it may take 2-3 months in completing the whole tender process, meanwhile it would be appropriate to re-validate the contract no. GeMC-511687779690151 upto 11.10.22 on the prevailing terms and conditions, as original contract period is valid upto 11.10.2022. As per records available, the department has not obtained the approval from finance department for first time hiring of security guards in the department.

HOO to take necessary steps to get the approval of the Finance Department for the pending files for first time hiring of security guards in the department and regularize the above expenditure after due verification of facts and figures under intimation to the audit.

**Para no. 5 – Irregularities in TR-5 records.
(Memo no. 9 dt. 22.05.2023)**

During the test check of the record relating to government receipts in the Office of Conservator of Forest(HQ)/Head of Office, it was noticed that proper record for purchase/procurement and issuing of TR-5 books was not being maintained by the office. The department has not maintained the proper record /register/cash book entry for the TR 5 Receipts . The following discrepancies were observed in the concerned file/record:-

S. No.	Description of Receipts	Amount deposited (Rs.)	Remarks
1	Medical card charge - TR-5 no.16 dt.16.8.2022	30000	T.R.5 no. 16 issued on 16.8.22 taken in cash book dt.19.8.22.
2	TR-5 no.17 Cheque	780616	Receipts kept pending

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	salary from M.G.Institute 1.9.22		cash book and deposited on 19.9.22.
3	T.R-5 no. 19 dt 1.11.22	5160	Receipts kept pending for 6 days for entry in cash book and Deposited on 7.11.22
4.	T.R.-5 no. 21 dt. 22.11.22	99291	Receipts kept pending for 5 days for entry in cash book and deposited on 27.11.22
5	Cheque received from M.G.Institute dt 30.12.22 but TR 5 not issued	426375	Receipts deposited vide challan no. 12.No. TR 5 issued.

DDO to take necessary steps to rectify the above discrepancies after due verification of facts and figures under intimation to the audit.

**Para no. 06:- Audit observations and observations-reg.
(Audit Memo No.11 Dated: 22/05/2023)**

As per CGA (Receipts and Payments) Rules, 1983:-

1. Every Government servant must attend promptly to all objections and orders communicated to him by the Accounts Officer, Internal Check Inspecting Officer and statutory Audit Officer.

2. When an Accounts Officer disallows payment as unauthorized, the disbursing Officer (DDO) is bound to not only to recover the amount disallowed without listening to any objection or protest but to refuse to pay it in future till the Accounts Officer authorizes the payment to be resumed.

Note- If a Government servant from whom a recovery is ordered is transferred to the jurisdiction of another disbursing officer, the orders of recovery should be passed on to that disbursing officer without delay.

3. Recoveries may not ordinarily be made at a rate exceeding one-third of pay unless the Government servant affected has, in receiving the excess acted contrary to orders or without due justification or taken an advance for a specific purpose, not utilized it for the purpose (for which the advance was sanctioned) within the prescribed period, and failed to

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refund the outstanding amount within the stipulated date. Total amount of recovery noticed (up to audit period 1992 to 2022) from the record available on the Audit site in respect of , The Deputy Conservator of Forest (HQ) is as under:-

The Deputy Conservator of Forest (HQ) (1992-2022)
Rs. 26,03,957/-

In view of the rule position mentioned above, Head of Office (HOO). is requested to take necessary action in respect of old pending recoveries and settle the old audit paras as observed by the different audit parties during the course of audit.

**Para no. 07. Irregularities in the bill
(Audit Memo No. 12 Dt. 22.05.2023)**

As per Rule 145, GFR-2017- Authorities competent to purchase goods. An authority which is competent to incur expenditure may sanction the purchase of goods required for use in public service in accordance with provisions in the Delegation of Financial Powers Rules, following the general procedure contained in the following rules.

During the test check of bills for the month of March, 2023, reveals that the payment of Rs.4,10,025/- was made vide C.B. no. 514 dated 16.03.2023 to DRO (West) while there were various gross irregularities in the bill. The details of which are given below:-

1. No sanction order was found with the bill but amount was passed for payment by the DDO (West) and payment released.
 2. All payment were made for the official works and veterinary services done/provided by different vendors namely Krishna Garden Tools, Vijay Fruit & Vegetable Store, Mahadev Enterprises, Patel General Store, Shyam JCB, Ram Nath JCB, Kamal Chicken and Matan shop, Virmani Bus Service and services of veterinary consultants and surgeon, etc. should be reimbursed to the individual vendors with proper receipts. The DRO (west) has made the payments to all vendors through his own sources and reimburse the same later on.
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3. Fundamental principles of public buying (for all procurement including procurement of works) laid down u/s144, GFR, 2017 were not observed during procurement of goods and service.

The department has also informed that the above stated expenditure are of urgent nature being forest and wildlife, hence the DRO has to make these types of payments immediately to safeguard the wild life and plants.

HOO to review the above stated case and other similar cases and regularize the above expenditure after due verification of facts and figures under intimation to the audit. The department should also explore to issue imprest or provision of advances to meet the emergent expenditure of the department from time to time.

**Para no. 8 - Irregular reimbursement of Newspaper & Magazine bills Rs.16,200/-.
(Memo. no. 13 dt. 23.5.2023)**

Government of N.C.T. of Delhi, General Administrative Department vide their office Memorandum No. F2/108/2000-CTE/Part-I/2828-34 dated 06/09/2013 prescribed the conditions of entitlement of newspapers/magazines on the basis of recommendation given by the sixth central pay commission. According to this memorandum, officers drawing Grade Pay of Rs. 10000/-, Rs.8900/- and Rs. 8700/- can purchase the Indian newspapers/Indian magazines of their own choice through vendors with the limits of three Indian newspapers and two Indian magazines.

During the test check bills, it was observed that the department had purchased foreign Magazine in the department which were irregular as per rule. The details are given below: -

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S.No	Name of officer /Office	Name of Magazine	Period of claim	Amount reimbursed for weekly magazine @Rs.450/-	Amount to be recovered(Rs.)	Remarks
1	The Deputy Conservator of Forest (HQ), Vikas Bhawan, GNCTD	The Economist	Sept.,2022 to Dec.,2022 vide c.b.no. 503 dt. 9.3.23 for Rs.29631 in which the magazines bill of Rs.16200/- is made)	(2250+2250+1800+1800+ 2250+2250+1800+1800)= 16200	16200	The British Magazine.Paid vide Bill No. CB-503 dated: 09-03-2023

The Economist which is not an Indian magazine, it is an English language magazine owned by the Economist Group and edited at office in London and a British weekly. So the amount reimbursed by the department for this foreign magazine was irregular and needs to be recovered Rs.16200/- (Rs. Sixteen thousand two hundred only).

Necessary steps should be taken to recover the amount of irregular payment of Rs.16200/- from the officer concerned after due verification of facts and figures under intimation to the audit. Other similar cases may also be reviewed for further necessary accordingly under intimation to audit.

**Para No. 9- Non Settlement of advances drawn .
(Memo no. 14 dt. 23.5.2023)**

As per Receipts and Payments Rules, 1983 u/r 162(1)(b)(i) No officer disbursing these advances should be allowed to draw a second abstract bill without producing a detailed bill to account for the amounts already disbursed from the last advance taken, any balance left being at the same time refunded. In no case should the submission of the detailed bill be delayed beyond the end of the month following that in which the advance was drawn.

Test check of bills of the unit for the audit period 2022-23, revealed that the following advance were drawn under various Head of Account but could not be settled with in time prescribed for the advance as per rules mentioned above.

The details are as under: -

S.No.	Bill No.	Bill Date	Amount of Advance(Rs.)	Particulars
1.	ACB-574	30.03.2023	3,15,000/-	Advance drawl for Publication stand for forests in Half page
2.	ACB-573	30.03.2023	29,50,000/-	Advance fee for the year 2022-23(as determined by Delhi Spatial Regulatory Authority)
3	ACB-427	12.01.023	40,00000/-	Advance payment of 06 months certificate course in r/o the provisionally selected 75 forest guards.
		Total	72,65,000/-	

HOO to take necessary steps to settle the pending advances bills of Rs.72,65,000/- after due verification of facts and figures under intimation to the audit. Other similar types of cases may also be reviewed by the department itself.

**Para no. 10 - Purchases made outside GEM.
(Memo no. 15 dt. 24.5.2023)**

As per directions issued by the Finance (Accounts) Dept, Govt. of NCT of Delhi vide OM No.F20/08/2017/866/2017/866-873 dated 24.08.2017, that the procurement of Goods and Services has been made mandatorily for all those goods or services which are available on GEM. On scrutiny of bills for the audit period 2022-2023,it was observed that the department had made procurement of Goods or Services from local dealers without getting non-availability certificate from GEM.

The details are as under: -

Sl.	Bill No. & Date	Amount (Rs.)	Goods/Services procured
1.	CB-511, 14.03.2023 to M/s K.D.Computers and Peripherals	2,07,465/-	Macro Lenses, Wide Lens AFS Nikkor-01, etc.
2.	CB-551, 28.03.2023 to M/s Taneja Enterprises	1,89,508/-	Sports Equipment etc.
	Total	396973/-	

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HOO to take necessary steps to regularize the above expenditure after due verification of facts and figures under intimation to audit.

**Para no. 11 - Non Production of records
(Memo. No. 18.dt. 29.5.2023)**

The following records were not produced to the audit.

1. Condemnation files.
2. Name of the employees on maternity leave.
3. Auction files.
4. Property registers'
5. Log books of govt. vehicles.



**TAN 01: Shortcomings in Bill Register.
(Memo No. 02 dt. 17/05/2023)**

On scrutiny of Bill Register for the audit period 2022-23, following shortcomings were observed by the audit:-

1. Page counting certificate was not found on the first page of the register.
2. Signature of DDO- Full particulars of every bill presented to PAO need to be entered at Col. 2 of the bill register and its net amount in Col. 3. Further, these entries must be attested by the DDO at Col-4 at the time of signing the bill and before presentation to PAO. But it was noticed that DDO had not signed the bill registers during the audit period.
3. Blank Col-5,6,7, 8 and 9- Col. 5,6,7,8 and 9 should be completed so as to check the actual amount admitted/passed by the PAO office and timely receipt of cheque/payment, but the same was not found completed in the audit period.
4. Blank Col 10,11, 12- Col. 10,11 and 12 of the bill register indicate the cheque no./date received against the bill present to the PAO and which must be attested by the DDO in Col. 12 at the time of making necessary entries into the Cash Book. But the entries were not attested in any case.

DDO may take necessary steps to remove the above shortcomings and compliance may be shown to the next audit.

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TAN 2: Shortcomings in maintenance of Pay Bill Registers.
(Memo No. 6 dt. 19.05.23)

During the test check of the PBRs maintained by the unit for the audit period 2022-23 following shortcomings were noticed:

1. Page counting certificate is not recorded/not signed in the The PBRs.
2. The mandatory information/details of employees such as Basic pay, date of increment, complete details of govt. accommodation, GPF/PRAN Numbers etc. required to be recorded on the upper left side of each page in the PBRs which are not found completely filled in.
3. Incomplete particulars of advances/refunds – Details of loan/advances/refunds, etc are not recorded. Balance of advances was not shown brought-forwarded to the current year with its number of installments.
4. Monthly entries of Pay and allowances entered in the PBRs have not been signed by the DDO .
5. Total of each column is also required to be entered in the last line of each page (at the bottom) for the purpose of calculation of Income Tax of the respective year, which is not done.
6. Details of pay & allowances drawn as per LPC issued by previous office is to be entered in PBR on relevant page, which is not done in many case.
7. Amount of arrear of 7th CPC pay fixation not mentioned in the PBR.

Necessary steps may be taken to remove the above irregularities under intimation to the audit.

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**TAN 3:-Non -Surrender of savings.
(Memo No. 10 Dt. 22.05.2023)**

As per Rule 62(2) of GFR 2017 that the saving 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 expenses.

During test check of record, it was observed that there was huge savings but not surrendered to the government upto the end of the relevant financial year as detailed below:-

Year	Head of Account	Allotted Amount	Expenditure	Savings	Saving %
2022-23	FCSM 2070-00.800-62-00-06 Med. Treat.	80000	0	80000	100
	FCST2070-00.800-62-00-11 DomesticTravel Expenses	30000	0	30000	100
	FCSE2070-00.800-62-00-13 Office Expenses	220000	129955	90045	41
	FCDM 2406-01.001-00-00-06 Med. Treat.	300000	27466	272534	91
	FCDT2406-01.001-00-00-11 DomesticTravel Expenses	30000	0	30000	100
	FCMN 2406-01-102-95-00-06 Med. Treat.	1012000	875633	136367	14
	FCPTE 2406-01-102-95-00-11 DomesticTravel	200000	18935	181065	91
	FCOMD 2406-01-102-99-95-06 Med. Treat.	93000	42488	50512	54
	FCOOE 2406-01-102-99-99-13 Off. Exp.	3385000	1960130	1424870	42
	2406-02-110-75-00-06 Med. Treat.	1000000	0	1000000	100
2406-02-110-73-00-50 other charges	3300000	0	3300000	100	

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2406-02-800-87-00-21 Monitoring of Greening O.H.		400000	0	400000	100
2406-02-800-87-00-50 Other charges	Other	300000	0	300000	100
2406-04-103-99-00-50 Other Charges	SCAF	125000000	83039947	41960053	34
2406-04-103-98-00-50 Other Charges	SCAF	10000000	0	10000000	100
2406-04-103-97-00-50 Other Charges	SCAF	9000000	0	9000000	100
2406-04-103-95-00-50 Other Charges	SCAF	4800000	0	4800000	100
2406-04-103-94-00-50		1000000	0	1000000	100

Reason for not surrendering the budget unutilized may be elucidated to the next audit.

**TAN 4 : Deficiency in maintenance of Service Books
(Memo No. 17 Dt.25 .05.2023)**

During the test check of Service Books provided by the Unit, the following deficiencies are observed:-

1. Entry of Aadhar Number has not been made in most Service Books as per instructions circulated by the Pr. Secretary (Finance), Finance Department, Govt. of NCT of Delhi vide No.F.3(03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015.
2. Verification and communication of qualifying service after 18 years of service or 5 years before retirement.- 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). However the service has not been got verified in any case.
3. Home Town' declaration under LTC scheme to be kept in the service book – the declaration will be kept in the Service Book. Home Town declaration entry was not found in Service Book in many cases.
4. GPF Account Number- to be entered on the right hand top of page 1 by means of a rubber stamp as soon as the official is admitted to GPF. GPF A/c No. not mentioned in some Service Books.

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5. Practical guidelines on the maintenance of Service Book - instructions/ guidelines contained on the inner cover pages of the printed Service Book will be followed. In addition, some practical guidelines are below:-

i) Opening of Service Book - Name to be written both in English and in Hindi on the outer cover. Reference to the original documents verified to be made for (i) Date of Birth (ii) Educational Qualification,(iii) Technical Qualifications and (iv) Caste Certificate for SC/ST/OBCs.

ii) Annual Verification of Services.-Verification of Services will be completed annually along with pay slip for the month of April every year and certificate of verification recorded in the Service Book after ensuring correctness of the entries.

iii) In the case of Transfer – Certificate will be recorded for the period up to the date for which pay is drawn by the office, even if it is part of the month/ year. The new office should verify whether certificate has been recorded correctly and agrees with LPC.

iv) Verification for the remaining period – before submitting pension papers to the pension sanctioning authority, verification will be completed for the remaining period of service upto retirement.

v) Leave-Account – in many Service Book Leave A/C has cutting and Overwriting & fluids in various entries. Entries should be Clear and Order in respect of Special leave, summer Vacation duty may be pasted in the Service Books.

vi) Photograph: Vide GID below SR 197, a photograph of the Government servant is to be affixed on the right hand corner of the Service Book. However in several cases the photographs are not affixed or very old.

vii) First page of Service Book having details of the employee should be filled up properly and completely. it is observed that many details are formed blank such as Finger Print, Caste, identification marks etc.


viii) Impression of finger prints not found in the first page of the Service books in many cases.

ix) Order of pay fixation on promotion and upgradation not found written or pasted in the Service Books.

x) Entries of verification of character and the antecedents of the employees, not found in the Service Books.

xi) Documents in r/o declaration of nominees in gratuity& pension are not found attached in the Service Books.

Necessary steps may be taken to remove the above irregularities under intimation to the audit.


Anil Kumar, AO/IAO
Party no. 3