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**DIRECTORATE OF AUDIT, GOVT. OF NCT OF DELHI
4th LEVEL, 'C' WING, DELHI SECTT,
I.P.ESTATE, NEW DELHI – 110002**

Internal Audit Report of

O/o DDO No.5150200009, Dy. Conservator of forests (west),Mandir Marg. Delhi-110060, for the period 2019-20 to 2021-22.

INTRODUCTION

The internal audit on the accounts of O/o DDO No.5150200009, Dy. Conservator of forests (west),Mandir Marg. Delhi-110060, for the period 2019-20 to 2021-22 was conducted by field Audit Party No. XVIII comprising of Mrs Shamma Sharma, AO/IAO and A.Sita Sharda, A.O. and Sh. Ramesh Kumar, Jr. Asstt. The audit was conducted during 10 working days w.e.f. 20.12.2022 to 10.01.2023.

AIMS AND OBJECTIVES

The main activities of O/o DDO No.5150200009, Dy. Conservator of forests (west),Mandir Marg. Delhi-110060, for the period 2019-20 to 2021-22 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 Delhi Preservation of Trees act1994. The Department is functioning through four ranges namely, Moti Bagh Forest Range, Najafgarh Forest Range, Natioal Forest Range & Alipur Forest Range.

HOO/DDO

S. No	Name & Designation (Mrs./Mr./Dr./Prof.)	Period
1	Sh. S.K.Muan Guite,IFS,DCF(west)	18.1.19 to 24.12.20
2	Sh. N.K.Srivastava, IFS, DCF(west)	24.12.20 to till date

CASHIER:

S. No	Name & Designation (Mrs./Mr./Dr./Sh./Smt.)	Period
1	Sh. Ramesh Jha, UDC/ Cashier	01.10.18 to till date

VACANCY POSITION

S. No	Group	Sanctioned	Filled	Vacant
1	A	1	1	-
2	B	2	1	1

47/c

3	C	182	81	101
	Total	185	83	102

Budget Allocation and expenditure for the year 2020-21 to 2021-22

YEAR	Budget	Expenditure
2019-2020	308162000	131681473
2020-2021	191318152	176050907
2021-2022	209112000	200833284

STATUTORY AUDIT

AGCR audit of the **DDO No.5150200009**, Dy. Conservator of forests (west), Mandir Marg. Delhi-110060, for the period 2019-20 to 2021-22 has been done up to 2018 .

Maintenance of Records

The maintenance of records of **DDO No.5150200009**, Dy. Conservator of forests (west), Mandir Marg. Delhi-110060, for the period 2019-20 to 2021-22 was found satisfactory, subject to observations made in current audit report.

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

4612

Old Audit Report Part – I

There were '15' outstanding objection on the accounts of DDO No.5150200009, Dy. Conservator of forests (west),Mandir Marg. Delhi-110060, for the period 2007-2019 out of which no para settled and the all 15 paras are incorporated in the current audit report. This has been discussed with the Head of Office.

NIL

DETAIL OF OLD RECOVERY NIL

(Part-II)
Current Audit Report
(2019-20 to 2021-22)

2019-20 to 2021-22

Current Audit Report:

During the course of current audit, 10 audit memos and 01 record memo, highlighting various irregularities and recoveries amounting to Rs.1305720/- were issued. On the basis of compliance shown by the Department, 01 memos was settled on the spot and the remaining 09 audit memos have been converted into 06 paras and 04 TAN(s) along with an outstanding recovery of Rs. 1305720/- in the current audit report.

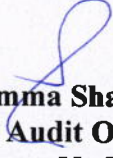
DETAIL OF CURRENT RECOVERY

S.No.	Memo No	Amount recovery	of	Amount recovered	Outstanding recovery
1.	06	1305720		0	1305720
Total		1305720		0	1305720

2

457 ✓

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
OLD REPORT

(2007-08)

44/c (28)
note

**AUDIT REPORT OF DY. CONSERVATOR OF FOREST (WEST)
FOR THE PERIOD 2007-08**

CURRENT REPORT (2007-08)

Para No. 1

Ref Memo No. 17, Dated: 24-6-08

Sub:

PURCHASE OF TRACTORS, WATER TANKERS AND PIPES

From the files of the aforesaid items the following financial irregularities have been noticed by the audit which requires clarification for further necessary action:

1. One tractor model Mahindra Arjun 605DICE ultra with the following items was purchased after obtaining the prior approval of finance deptt. Costing about Rs. 729699/-

1	Tractor	Rs.499479/-
2	Trailer	Rs.172640/-
3	Tree planter	Rs. 43800/-

TOTAL RS. 729669/-

The said tractor had to be purchased for the purpose such as maintenance of plantation, digging of pits and cultivation etc. for which Finance Department had concurred the proposal on 15-5-07 when the cost of tractor was Rs. 705190/- but the said tractor was purchased in the month of October, 07 after a hike in cost of tractor amounting to Rs. 24479/- thereby resulting a loss to department which could have been saved by timely placing of supply order.

Further, one of the purposes for purchase of the above tractor was digging pits but it was observed that DCF(W) is floating open tenders for hiring JCB machines for the same purpose whereas the above tractor could serve this purpose.

It was also learnt that no trained driver is available with the department to operate the said tractor with its attachments. No utilization of the tractor was shown to audit alongwith documentary evidence.

2. **Purchase of tractor, tractor trolley and tanker trolley**

It was observed from the file of purchases that the department had sought the approval for purchase of 2 tractors, 2 trolleys and 3 tanker trolley in piecemeal. These purchases were made in a short span of time and the department could have made a consolidated proposal to get concurrence from Finance department. The purchase of two tractor alone could not solve any purpose without trolley/ tanker trolley. This shows that requirement was not there the purchases were made only to exhaust the budget allocated to them. Reasons for making separate proposals for these things may be clarified to audit.

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Para No. 2

2

Ref. Memo No. 5, Dated : 18-6-08

Part - 2

**SUB : PROCUREMENT OF NURSERY TOOLS AMOUNTING TO RS. 325080/- *
WITHOUT ASSESSING ACTUAL REQUIREMENT**

On going through purchase file of procurement of nursery tools, it has been noticed that purchase of nursery tools amounting to Rs. 400078/- was made in the month of March, 2007 without reviewing the actual stock position in division. As a result when the proposal for procurement of nursery tools amounting to Rs. 438876/- for the year 2007-08 was put up for taking administrative approval and expenditure sanction of higher authorities the same was not approved for want of proper justification/ requirement of range offices. After observation of higher authorities, the stock position/requirement was taken from the ranges and accordingly the above proposal was curtailed to Rs. 3,25,080/-. This shows that before processing purchase formalities i.e. Tender calling, preparation and recommendation of comparative statement by purchase committee, the stock position/actual requirement was not taken into consideration which is irregular. Reasons for making fabricated proposal may be explained to audit.

Further, it was noticed that till date no condemnation of unserviceable items has been carried out by divisions but the stock of tools in Poothkalan nursery, Kutubgarh nursery and Nangloi range has been shown as nil, the actual position may be verified by the concerned officer as tools being non consumable item cannot be treated as NIL without condemnation.

Needful be done and compliance shown to audit.

Para No. 3

3

Ref Memo No. 13, Dated : 24-6-08

Part - 3

SUB: PENDING ADVANCES

Test check of bill register of O/o DCF(W) revealed that during audit period 2007-08 * following advances are still outstanding.

S.NO	Bill NO.	Date	Type of Advance	Name of official	Amount
1	431	19-2-08	TA	Sh. Rajesh Shobhnakumar	15000/-
2	164	24-8-07	TA	-do-	40000/-
3	221	9-10-07	Trolley Advance	Mahindra & Mahindra	230190/-
4	477	28-3-08	LTC	R.P Mishra	7400/-

settled
made
NO. 8455
56 of 10
12/11/10

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As per rules the advances given to official/individual should be recovered within 15 days/one month as the case may be. These cases are outstanding for more than 10/11 months i.e. more than the prescribed time limit. The same may be recovered from concerned official with interest, after due verification. Other similar cases may be checked at the level of department and advances may be got adjusted at the earliest with interest for late settlement.

Needful be done and compliance shown to audit.

Para No. 4

④ Para-4

Ref Memo No. 1, Dated :17-6-08

SUB: STOCK REGISTER (CONSUMABLE AND NON CONSUMABLE)

On going through stock register maintained in the O/o DCF, West Division following discrepancies were noticed:

- 1 All the purchases for ranges were made by the division but the items purchased/received by dealer were entered in stock register of the ranges. No Centralized Stock Register is maintained in the division to check the total purchases made by the division and the stock position of the item at the time of purchase. The requirement made by the ranges could not be authenticated without Central Stock Register.
- 2 It has been noted that no physical verification has been done in consumable and non consumable stock register. As per rules this should have been done once every year to certify the exact position of stock.
- 3 Index and page count certificate was not found recorded in Non Consumable stock register. The items entered in stock register after issuance to official was shown as NIL which is irregular. Non Consumable items can be shown as NIL only after condemnation.
- 4 In consumable stock register, Desert Cooler, non consumable item was found entered at P No. 143. The same may be transferred to respective register.
- 5 Indent made before making purchases/issue of item was not produced to audit.

Needful be done and compliance shown to audit.



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Para No. 5

Ref Memo No. 2, Dated :17-6-08

5 para-5

SUB: PURCHASE OF SINTEX WATER TANK

On going through contingent record it has been noticed that 17 sintex water tank worth Rs. 97538/- were purchased from NCCF vide bill no. CB 424 dt/ 15-2-08 Rule 146 of GFR envisages that "purchases of goods costing above Rs. 15000/- only and upto 1,00,000/- must get a certificate recorded by the purchase committee on the body of the bill i.e. Certified 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 supplier recommended is reliable and competent to supply the goods in question". But the same has not been obtained in the said case. The reason for same may be clarified to audit.

Para No. 6

6 para-6

SUB: NON PRODUCTION OF RECORDS

A. The following records/documents were not produced to audit.

- 1 Details of plan schemes alongwith physical targets and achievements and relevant files
- 2 Minutes of purchase committee meetings
- 3 History sheet of vehicles
- 4 Copy of annual plan
- 5 List of unserviceable items
- 6 Reply of old outstanding paras
- 7 Spouse information in r/o staff deployed in various ranges
- 8 LTA & STA registers
- 9 Details of no. of nurseries and details of plantation therein during 2007-08
- 10 Riles relating to offence charges imposed on offenders for illegal cutting of trees
- 11 Stock Register of ranges and nurseries
- 12 Records relating to tree felling , compensatory plantation in lieu thereof , recovery records, forfeiture of security deposit and penalty imposed upon them, if any
- 13 GPF Class-IV
- 14 Contingent Register/ OTA/Liveries/ Property/LTC conveyance/photocopier register
- 15 Detail of purchases made during 2007-08
- 16 Plantation related record
- 17 Service Books

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- B. In addition to above the following certificates for the period 2007-08 were not furnished by the DCF (West),
1. Loss of Govt. money and properly due to theft, fire fraud and misappropriation.
 2. No. of employees placed under suspension, if any please furnish the details.
 3. A list of employees due to retire within two years.
 4. Final payment of GPF made during the period of audit.
 5. Special increment granted to the employees on A/c of sterilization.
 6. Conveyance allowance/Special assistance being paid to the physically handicapped employees.
 7. Sanctioned and posted strength for the period of audit along with vacant post.
 8. Name of Head of Office, DDO and cashier during the period of audit.
 9. Budget and expenditure incurred in r/o plan and non plan.
 10. List of service books maintained by the office.
 11. List of pending pension cases and reasons for pendency.
 12. Period upto which AGCR/DACR has conducted the audit along with report.


**Inspecting Audit Officer
Audit Party -V**



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TEST AUDIT NOTE

TAN No. 01

Ref Memo No. 3, Dated :18-6-08

SUB: DISCREPANCIES NOTICED IN PBR

On going through PBR maintained in the office of DCR(West) for audit period following discrepancies were noticed:

- 1 The page count certificate was not given in the starting of PBR
- 2 The entries made in the PBR and cutting should also be signed by DDO but the same has not been complied .
- 3 The abstract and index maintained/prepared in the PBR were incomplete.
- 4 Details of the officials and the advances drawn were not given properly in the PBR
- 5 The totals of the payments made to the officials were not found done in PBR.

Needful be done and compliance shown to audit.

TAN No. 2

Ref Memo No. 8, Dated :19-6-08

SUB: BILL REGISTER (GAR-9)

During the course of audit of bill register (GAR-9) following irregularities were noticed during 2007-08:

- 1 Page number not recorded on each page
- 2 Page count certificate was not found recorded in bill register.
- 3 Col No. 12 to 17 are blank i.e. col no. 12 initials of Gaz. Officer , Incharge of cash, Col no. 13 (1st month), col. No. 14(2nd Month), col.no. 15(3rd month),Amount disbursed, Col.no. 16(No. and date of bill in which balance short drawn),Col. No. 17(Remarks) Some cases are as under :

S.No.	Bill No.	Date	Amount
1	GPF25	14-4-07	53653
2	BN47	19-5-07	90630
3	OTA62	15-5-07	1650
4	GPF86	12-6-07	5000
5	LTC136	03-8-07	2500
6	MB184	17-9-07	6937
7	CB236	22-10-07	4076



8	BN266	8-11-07	11970
9	CB330	26-12-07	116558
10	GPF362	14-1-08	5000
11	CB413	1-2-08	34255
12	CB483	31-3-08	1104263

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Reasons for above irregularities may be elucidated to audit and action may be taken accordingly.

Ref Memo No. 9, Dated :20-6-08

TAN No.3

SUB: CASH BOOK

During the course of audit of cash book (GAR-3) for the period 2007-08 following irregularities were noticed:

- 1 According to CGA(R&P) Rules, 1983 vide Rule 13(ii) all the monetary transactions should be attested as they occur by the HOO/DDO. from perusal of cash book w.e.f. 2-4-07 to 31-5-08 it was observed that every entry in Receipt/Payment side was not attested by concerned officer.
- 2 Details of closing balance showing bills/GAR 6 etc. were not recorded at the end of each month

Cash book page no.	Period
138	27-4-07
146	30-5-07
154	29-6-07
163	31-7-07
171	31-8-07
177	28-9-07
183	31-10-07
189	30-11-07
196	31-12-07
05	31-1-08
14	29-2-08
22	31-3-08

- 3 From perusal of GAR-6 it has found that overwriting/cutting are there which should be attested :

S.No.	GAR-6No.	Date	Amt.	Remarks
1	800	4-7-07	500	Date overwriting
2	831	16-8-07	10	-do-
3	894	1-11-07	500	GAR No. overwriting
4	903	12-11-07	500	Date overwriting
5	907	23-11-07	500	GAR No. overwriting
6	972	28-3-07	60	Not signed by DDO

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- 4 Revenue/Receipt should be deposited immediately in authorized bank. In following cases delay has been noticed :

S.No.	GAR-6 No.	Date of receiving	Amt.	Deposited in Bank (Date)
1	766	1-5-07	500	23-5-07
2	767	1-5-07	500	23-5-07
3	769	28-5-07	500	20-6-07
4	770	28-5-07	10	20-6-07
5	771	28-5-07	500	20-6-07
6	790	3-7-07	1792000	10-7-07
7	816	5-8-07	10000	24-8-07
8	833	27-8-07	200	18-9-07
9	860	23-10-07	500	8-11-07
10	903	12-11-07	500	6-12-07
11	918	7-12-07	500	1-1-08
12	956	21-2-08	500	27-3-08
13	957	21-2-08	500	27-3-08
14	961	10-3-08	43000	Not deposited in financial yr.

Reasons may be elucidated to audit.

TAN No. 4

Ref Memo No. 12, Dated :24-6-08

SUB: LOG BOOK

On going through records of two wheeler and four wheeler in the office of DCF (West) following discrepancies were noticed:

- 1 The average chart to be prepared at the end of month was not found in the log books.
- 2 The monthly consumption of DCF(W) car no. DL2CQ1312 was more than the prescribed limit of 200 lit/month.
- 3 History sheet of the vehicles was not prepared to verify the exact expenditure incurred on the maintenance of the vehicle.
- 4 DL-6S M 4478- In column No. 9 the purpose of journey was mentioned "official" which is not clear. The exact purpose of journey should be recorded in this place.
- 5 The spare parts(unserviceable items) of the vehicles should be entered in the unserviceable register maintained in the office. The same was also instructed by the DCF(W) in the noting portion of the file of vehicle no. DL2CQ1312 . But same was not found maintained in the office. The whereabouts of these items be traced out and shortfall, if any, be recovered from concerned person.

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TAN No. 5

SUB:

Needful be done and compliance shown to audit.

Ref Memo No. 15, Dated: 24-6-08

STOCK REGISTER (NANGLOI)

On going through stock register of Nangloi range of West division following discrepancies were noticed:

- 1 No page count certificate and index was found in register
- 2 Entries made in registers were not found signed by HOO/DDO
- 3 Registers were prepared on yearly basis and no balances were brought forward from previous register, so where about of stock in previous year could not be verified.
- 4 No plantation target/achievement were provided to audit to verify purchases or consumption made for the plantation material.
- 5 Same register was maintained for both consumable and non consumable items. Separate register may be maintained as per rules.
- 6 The register was not prepared itemwise/ workwise to verify the final stock position.
- 7 The expenditure/ purchases were shown under head BILL. No details of work done or disbursement of item purchased was given.
- 8 At page no. 38, 39, 41,42 items scattier, tasla and phawra respectively were shown NIL. The non consumable items could not be shown NIL without condemnation. No record of condemnation of these items was made available to audit.

TAN No. 6

Sub: Stock Register (Motibagh range)

Ref Memo No. 14, Dated :24-6-08

On going through stock register maintained in Motibagh range of west division following discrepancies were noticed:

- 1 No page count certificate and index was found in stock register.
- 2 The register was not prepared itemwise, so the exact stock position of any item was not clear.
- 3 The same register was maintained for both consumable and non consumable item. A separate register may be prepared for non consumable items.
- 4 The register was prepared yearwise and no b/f were taken from previous year register , so the whereabouts of items in that register was not clear.
- 5 Physical verification of stock should be done once every year to verify the stock position, but the same was not found carried out here.
- 6 Entries made in stock register should be signed by DDO/HOO but the same was not found complied here.
- 7 In plant stock register shortage in plant stock has been notice same may be traced out or cost be recovered from concerned officials.

- 8 Brar square tractor register has no page count certificate, index and signature of DDO/HOO was not found anywhere in register which creates doubts of the authenticity of entries in stock.

TAN No. 7

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ATC (19)
Ref Memo No. 14, Dated :24-6-08

SUB: STOCK REGISTER (NAJAFGARH RANGE)

On going through stock register maintained in Najafgarh range of west division following discrepancies were noticed:

- 1 No page count certificate was found recorded in register.
- 2 Physical verification should be carried out once in every year. But same was not done here.
- 3 Expenditure shown in these register was under one head i.e. MISC BILL. No details of the work done or purchases made was given and where the purchase item used/consumed during audit period were also not shown entered in stock register.
- 4 At page no. 11 & 12 plants were procured from M/s Sonia Construction for Rs. 111187.50/- and 657450/- respectively. No detailed usage/distribution was given. No plant issue register was made available to audit.
- 5 No details of tree guard purchased by HFDC was given on p no. 25 i.e. how many were issued to whom and how many remained balance in the stock. The where about of same may be traced out and shown to audit.
- 6 A same and one register was maintained for consumable and non consumable items.. Separate register should be prepared for both items and shown to audit.
- 7 Entries made in the register were not signed by DDO/HOO which creates doubt about the authenticity of these entries.
- 8 Non consumable items could not be shown as NIL until their condemnation is carried out by department but in registers the same were shown as NIL

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CURRENT REORT
2008-09 to 2013-14

Para No. 1 (7) Para 7 (Refer Audit Memo No. 12 dt 24/12/14)

Subject: Non recovery of compensatory plantation amounting to Rs. 2,29,29,365.

Cutting of trees is prohibited in Delhi. However, in case cutting of trees is necessary or avoidable, the same has to be done as per provision laid down in Delhi Preservation of Tree Act, 1994. A permission is required to be sought from the tree Officer i.e. DCF which is granted generally with the condition that 10 times of number of trees fell/cut are to be planted in a given period which is generally 9 months.

At the time of permission, the person concerned is directed to deposit security deposit which is refundable after verification of trees planted as compensatory plantation and if trees are not planted within specified period the tree officer may cause the trees to be planted and recover the cost of the plantation at the rate of Rs. 650/- per tree from the defaulter.

On the basis of the information/record provided by the DCF (West) to the audit, it has been observed that w.e.f. 1.4.2008 to 2.3.2010 (Rate of security deposit were revised from Rs. 1000/- to Rs. 14000/- per tree w.e.f. 2.3.2010 vide order no. F.11(106)/PA/CF/09/part file /SA/7005-16 dated 4.3.10) DCF(West), Tree Officer has granted permission to fell 5635/- number of trees against which compensatory plantation of 43240 trees were to be done but only 1210 trees were planted till the prescribed time limit which has resulted in recovery of Rs. 2,29,29,365/- as detailed below.

Year	No. of trees felled As per permission Letter	No. of trees to be planted	No. of trees planted	Cost of recovery of compulsory plantation	Security Amount deposited with Forest Department	Balance Amount to be recovered
2008-09	3884	26080	1210	(26080-1210) 24870x650=1,61,65,500/-	2647135	13518365
2009-10(upto 2.3.10)	1751	17160	Nil	17160x650=1,11,54,000/-	1743000	9411000
				2,73,19,500/-	4390135	22929365

Recovery of Rs. 2,29,29,365/- may be made from the defaulters as cost of compensatory plantation towards expenditure to be incurred on plantation by the tree officer under intimation to audit.

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Para No. 7

(8)

(Refer Audit Memo No. 09 dt. 23/12/14)

Page - 8

Subject: **Compensatory Plantation.**

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

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

During the course of audit, the records related to the grant of permission for tree felling/transplant for the period 2008-09 to 2013-14 in r/o Govt. Agencies/Private Bodies/Individuals were scrutinized. It has been noticed that in no. of cases permission was granted to cut the trees and applicant concerned were directed for the tree plantation within stipulated period i.e. nine months from the date of grant of permission and felling of trees. As per terms and condition of the deptt. mentioned in the letters on the subject "Permission for felling, pruning, Headbacing and transplanting trees that the applicant shall deposit the security to ensure protection and care of plants which is refundable after 3 years on request of the applicant and the undersigned having satisfied with the progress of transplanted plants after conducting inspection otherwise shall be forfeited to Govt. . As per record available the parties concerned did not plant the trees within the time period stipulated by the department So their security deposit amounting to Rs. 9,81,62,135/- May be forfeited. The same has not been done by the Department. All the cases may be reviewed and defaulters may be identified and their security deposit may be forfeited and replantation may be done on behalf of the defaulters.



Para no. 3

(Refer Audit Memo No. 07 dt. 18/12/2014)

Subject : Recovery of transport allowance amounting to Rs.18102/-

As per Rule if an official is on leave during the full calendar month, he/ she is not entitled to draw transport allowance but during the test check of PBR, (Service Books of Staff of Dy. Conservator of Forest (West) for the audit period, it has been noticed that the following officials were on leave for the period mentioned against their name but the Department has paid Transport Allowance to them , which is inadmissible .

Sl No.	Name and Designation	Period of Leave	Months	Amount to be recovered
1.	Sh. Ramesh Kumar, Labourer, S/o Sh. Shish Ram	1.11.08 to 1.12.08	One month (Nov.)	696/-
2.	Sh. Shankar, Labourer, S/O Sh. Peera mal	23.4.11 to 7.6.11	One Month (May)	2416/-
3.	Sh. Nagender Labourer, S/o Sh. Parneshwar	27.12.11 to 24.2.12	One month (Jan.)	2640/-
4.	Sh. Ram Niwas Labourer, s/o Sh. Hosnar	29.4.09 to 3.7.09	Two months (May and June)	732/- x2 = 1464/-
5.	Sh. Kulvinder Labourer, S/o Sh. Darshan Singh	24.10.10 to 18.1.11	Two months (Noy. (Band pay 7330/-) Dec. (Band pay 7610)	870/- + 2320/- = 3190/-
6.	Sh. Ashok Kumar, Forest Guard	6.7.12 to 15.10.12	Two months (Aug & Sept.)	2640x2 = 5280
7.	Sh. Shiv Charan, Dy. Ranger Officer	17.3.11 to 4.5.11	One month (April)	2416/-
	Total			18102/-

The above said amount of Rs.18102/- may be recovered from the above officers/officials and deposited into govt. account under intimation to audit.

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31/5/c (15)

Para No. 4 (9) Part-9 (Refer Audit Memo No. 14 dt. 24/12/2014)

Subject- Recovery of Rs. 39,750/- as irregular payment for LTC.

During the test check of LTC Bills for the Audit Period 2008-2014, the following discrepancies have been found by the Audit:-

S. No.	Name and Designation	Journey performed during	Destination (To and Fro)	Amount to be recovered	Reason for recovery
1.	Sh. Keshav Kumar, DCF(West)(Rs.7600 G.P)	02-05-2012 to 20-05-2012	New Delhi to Patna and back by air	Rs. 31,434/-	Two tickets for self and wife were booked through Make my Trip.com
2.	Sh. Prem Chand S/o Ram Sajivan, Labourer	06-06-2011 to 29-06-2011	Delhi to Rai Beraily and back	Rs. 2,367/-	Reimbursement for third and fourth children born after 20-10-1998
3.	Sh. Shivji Manjhi, F.G	06-05-2011 to 10-06-2011	New Delhi to Chhapra and back	Rs. 2,372/-	-Do-
4.	Sh. Chaman Lal, LDC	25-06-2012 to 29-06-2012	Gurgaon to Neelkanth and back	Rs. 2,520/-	-Do-
5.	Sh. Dharamvir Singh, F.G	09-04-2012 to 10-04-2012	New Delhi to Varanasi and back	Rs. 611/-	Reimbursement of third child after 20-10-1998
6.	Sh. Raj pal, Peon	14-06-2013 to 27-06-2013	Delhi to Pathankot and back	Rs. 446/-	-Do-
Total				Rs. 39,750/-	

The above said recovery amounting to Rs. 39,750/- may be made and all the similar cases may be reviewed by the Department accordingly under intimation to Audit.

settled SL No 3 E 6 on the basis of document submitted - X
AMIT BHANU
AAO/IAO

30/12/14

Para No. 5

10

Page 10

(Refer Audit Memo No. 13 dt. 24/12/2014)

Subject: Non recovery of penalty amount of Rs. 40,000/- from the offenders.

During test check of the files and information submitted by the the deptt. ,It has been observed that in the following cases the penalty has been imposed by the DCF for pruning and damaging of trees , but the amount of penalty is yet to be recovered. The details are as below:

Sl. No.	Name of the agency/individual	File No.	Date of decision	Amount of penalty	Nos. of tree cut
1.	Sh.Deepak Uppal	F.3(109)/WFD/TCOFF/2011-12	28.11.13	10,000	Pruning of one tree.
2.	Sh.Surinder Singh	F.3(Estt)/THL/WFD/TCOFF/2013-14	14.2.14	20,000	Damage of tree
3.	Smt. Beena Chaudhary	F 3(67)/WFD/TCOFF/ 2013-14	24.1.14	10,000	Pruning of tree.

settled
No. 8455 52
dt. 12.11.14

The amount of penalty of Rs. 40,000/- may be recovered from the defaulters immediately and credited into govt. account under intimation to audit.

Para No. 6

11

(refer audit memo No. 5 dt. 17-12-2014)

Subject:- Irregular grant of 2nd financial upgradation uner MACP Scheme.

During the scrutiny of Service Book of Sh. Tilak Chand, Asst. Conservator of Forest (West), it is found that Sh. Tilak Chand was appointed as Forest Ranger on 01-02-1990 in the pay scale of Rs.1400-2300. He was promoted as Sr. Forest Ranger in the pay scale of Rs 1640-2900/- (corresponding scale Rs 5500-9000) on 01-08-1996. He was further promoted on 16-03-2000 as Asst. Conservator of Forest in the pay scale of Rs. 6500-10500/- (corresponding scale 9300-34800 + Grade pay 4600/- PB-II).

He got further the benefit of 2nd Financial Up gradation under MACP scheme on 01-02-2010 in the Grade pay of 4800/-, which is irregular in Audit point of view. Reasons may be elucidated to Audit under which rule 2nd Financial up gradation under MACP scheme was given to Sh. Tilak Chand while he had already got two promotions before 01-02-2010.

Pay of the officer may be refixed as per rule and recovery may be made under intimation to audit.

settled
made No
9788 dt
28-12-15

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Para No. 71 (Refer audit memo No. 3 dt. 17-12-2014)

Subject: Non concurrence of Finance Department for re-employment.

During the scrutiny of file of reappointment of retired officers/officials on contractual basis, it is revealed that under mentioned officers have been reappointed by the Department for this Division on contractual basis on fixed amount as remuneration, mentioned against their name without the concurrence of Finance Department, GNCT of Delhi. Their remuneration is being paid from the "Head 8443- Civil Deposit":-

S.NO	NAME	APPOINTED AS	DATE OF APPOINTMENT	MONTHLY REMUNERATION
1.	Sh. Nand Kishore (Retd. Sr. AO)	Project Associate (Accounts)	23-06-2013 to 22-06-2014 but still going on	Rs. 15000/-
2.	Sh. S.C. Chaudhary (Retd. Gr-I DASS)	Project Associate (Admn.)	23-06-2013 to 22-06-2014 but still going on	Rs. 15000/-
3.	Sh. Vinod Kumar Aggarwal (Retd. Head Clerk)	Consultant (Admn.)	19-07-2013 onwards	Rs. 20000/-

The above appointment may be regularize from the competent authority..

Para No. 8 (refer memo no. 6 dt. 18.12.14)

Subject: Non production of record.

Following record/information has not been provided to audit. The same may be prepared and produced to next audit.:

1. Details of staff deployed in other department but drawing salary from this division.
2. Details of work order given during 2008-09 to 2013-14 in r/o various plantation work like Digging of pits, weed removal, maintenance of tube well, water supply, advertisement etc along with other works .
3. Details of targets/achievement of plantation since 2008-09 to 2013-14 (Rangewise)
4. Details of plants/saplings/seedlings purchased during 2008-09 to 2013-14 under the following heads

No. of plants/ From where Amt. Usage of plants i.e. Free Distribution


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**Saplings/seed-
Lings/seed**

Purchased

**or used in nurseries/plantation sites etc
along with No. of plants and name of nursery**

5. Normal required survival rate of plants, method/strategy adopted to check/verify their survival and percentage of survival of plants at various plantation area.
6. Details of court cases pending as on date along with gist of case and reason for pendency.
7. List of unserviceable items lying in the division for want of their condemnation along with date of purchase and cost of item.
8. Spouse information


(A.K.KHURANA)

I.A.O/Party No.XVI



TEST AUDIT NOTE.

TAN No. I

(Refer Audit Memo No. 10 dt. 23/12/14)

Subject: Stock Registers

On going through the stock registers following discrepancies were noticed:

1. The purchase of nursery tools and material was made as per the requirement of the ranges but no entry has been made in the stock registers of DCF(West) , Items were directly delivered at the ranges and the entries were made in the ranges stock registers. Each and every item either purchased by the department or transferred from other department should be first entered in the master register being maintained by the HQ and then issued to ranges .
2. As per Rule 192(1) and 192(2) of GFR stipulates that physical verification of the fixed assets (Non Consumables) and consumables items should be undertaken at least once in a year and the outcome of the verification recorded in the register.

On scrutiny of the registers for the audit period ,it has been observed that the physical verification of Non Consumables and consumables stock/goods has not been undertaken.

A.K. Khurana

(A.K.KHURANA)

I.A.O/Party No.XVI

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PART-II
Current Audit Report (2014-19)

Para No. 1 Recovery of Transport Allowance amounting to Rs. 60,012/-
(Ref. audit memo No 10 dated 13.06.2019)

During the test check of the information provided and scrutiny of Pay Bill Registers for the period 2014-19, it has been found that Sh. Shankar Lal, Labourer S/o Sh. Lekh Raj was on Leave from 08.09.16 to 31.01.18 (sixteen complete calendar months), as per detail given below, but was paid Transport Allowance:-

S. No.	Name & Designation	Period of leave	No. of complete calendar months for which TA was not admissible	Transport Allowance paid @ per month	Total DA w.e.f. Oct. 16 to Jan. 18 (as per annexure-I)	Overpayment of Transport Allowance to be recovered
1	Sh. Shankar Lal, Labourer	08.09.16 to 31.01.18	16 months (October 2016 to January 2018)	3600/- per month for 16 months	2412/-	(3600/-X16) =57600/- plus 2412/-
Total						60012/-

Necessary steps should be taken to recover the Transport Allowances amounting to Rs. 60,012/- from Sh. Shankar Lal, Labourer, after due verification, under intimation to audit.

Para No. 2 Recovery of excess payment of Rs. 2,458/- towards Children Education Allowance to staff
(Ref. audit memo No. 03 dated 06.06.2019)

As per instructions contained in office memorandum No.A-27012/02/2017-Estt.(AL) dated 16.08.2017, issued by Under Secretary to the Govt. of India, Ministry of Personnel, Public Grievances and Pensions (Department of Personnel & Training), Govt. of India, the maximum ceiling amount for the reimbursement of Children Education allowance will be Rs. 2250/- per month per child w.e.f. 01.07.17.

During test check of Bills/Vouchers pertaining to payment of Children Education Allowance/Re imbursement of tuition fee of staff of Dy. Conservator of Forest (West) for the period 2014-19, the following discrepancies have been noticed:-

S. No.	Name & Designation	Bill No. & Date	Name of Children & Class	Amount Paid by Deptt.	Maximum admissibility	Amount Excess paid
1	Sunder Singh, Labourer	115 dated 16.05.18	Abhishek Chaudhary (XI)	Rs. 25,800/-	Rs. (1500/- w.e.f. April 17 to June17 + 2250/- w.e.f. July 17 to March 18) = 24750/-	Rs. (25800/- - 24750/-) = Rs. 1050/-

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2	Bhim Singh, Labourer	304 dated 14.09.18	Kum Kum (VIIIth)	Rs. 26158/-	Rs. (1500/- w.e.f. April 17 to June 17 + 2250/- w.e.f. July 17 to March 18) = 24750/-	Rs. (26158/- - 24750/-) = Rs. 1408/-
Total						Rs.2,458/-

Necessary steps should be taken to recover the Children Education Allowances amounting to Rs. 2,458/- from the above staff, after due verification, under intimation to audit. Other similar type of cases may also be reviewed under intimation to Audit.

Para No. 3 Recovery of excess payment of Rs. 2865/- towards irregular payment of LTC to staff.
(Ref. audit memo No. 05 dated 07.06.2019)

As per CCS (LTC) rule 1988, Only two surviving unmarried children or step children wholly dependent on the Government servant, irrespective of whether they are residing with the Government servant or not. The restriction of the concession to only two surviving children or step children shall not be applicable in respect of (i) those employees who already have more than two children prior to the coming into force of this restriction i.e. 20.10.1998; (ii) where the number of children exceeds two as a result of second child birth resulting in multiple births.

During the test check of LTC claim of staff of Dy. Conservator of Forest (West), it has been observed that the Dy. Conservator of Forest (West) has allowed LTC reimbursement claim of more than two surviving children, which is not admissible, as per details given below:-

S. No	Name of the staff & designation	Bill No. & date	Family detail for whom LTC claimed	Block Year Period	Payment & made by Dy. Conservator or of Forest (West)	Payment actually due	Amount excess paid for 3 rd /4 th child
1	Vinod Rai, Labourer	489 dated 30.08.17	1. Vinod Rai (Self) 2. Renu Devi (Wife) 3. Geeta Rai, Daughter (DOB:- 18.05.96) 4. Seetu Rai, Daughter (DOB:- 05.04.99) 5. Suraj Rai, Son (DOB:-	LTC (HT) for 2016-17, (EL w.e.f. 12.05.17 to 30.05.17)	6222/- (Rs.510/- X6X2 = Rs. 6120/- to & from fare plus service charges totalling Rs. 6222/-	4142/- (Rs. 510X4X2= 4080/- to fro fare plus PG charges Rs. 62/- totaling Rs. 4142/-)	2080/- (Rs. 6222/- - Rs. 4142/- = Rs. 2080/-)

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			02.08.2000) 6.Kavita Rai, Daughter (DOB:- 02.08.2000)				
2	Ram Bhajan, Labourer	770 dated 20.03.19	1.Ram Bhajan (Self) 2.Anju (Wife) 3.Manish, Son (DOB:30.08.95) 4. Manite, Son (DOB:11.08.99) 5.Amit, Son (DOB: 14.03.01)	LTC (All India) for 2018-21 (EL w.e.f. 27.08.18 to 14.09.18)	4145/-(Rs. 775X5 = Rs. 3875/- to & fro fare plus Rs. 180/- from Katra to Jammu + Rs. 90/- to & fro from Residence to Delhi Rly station	3360/- (Rs. 775X4= Rs. 3100/- to & fro fare plus Rs. 180/- from Katra to Jammu + Rs. 80/- from Residence to Delhi Rly station	785/- (Rs. 4145/- Rs. 3360/-= Rs. 785/-)
TOTAL							2865/-

Necessary steps should be taken to recover an amount of Rs. 2865/- from above mentioned staff towards irregular payment of LTC, after due verification, under intimation to audit. Other similar type of case may also be taken into account for similar action.

Para No. 4 Non-settlement of advance amounting to Rs. 4,76,656/-
(Ref. audit memo No. 06 dated 10.06.2019)

Para-13

Rule 162(b)(i) of Receipt and Payment Rules-1983 stipulates that "no officer disbursing advance, 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 by the end of the month following that in which the advance was drawn."

During the scrutiny of record provided to audit party, it has been observed that advances amounting to Rs. 4,76,656 /- as per detail given below, have not adjusted, as yet:-

Sl. No.	Bill No. & Date	Amount of Advance	of Advance	by	Advance drawn	Purpose
1	769 dated 02.03.2017	476656/-			NICSI	On account of hiring of Men Power E- forest Application

Necessary steps should be taken to settle/recover these advance, after due verification, under intimation to audit.

Para No. 5 Improper Maintenance of Cash Book
(Ref. audit memo No. 02 dated 04.06.2019)

Para-14

As per Rule 13 (ii) of Receipt & Payment Rules, all monetary transactions should be entered in the cash book as soon as they occur and attested by the Head of the Office in token of check.

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As per rule 13(iii) of Receipt & Payment rules, the Cash Book should be closed regularly and completely checked. The DDO should verify the totaling of the Cash Book or have this done by some responsible officer other than the writer of the Cash Book and initial is correct.

As per rule 13 (iv) of Receipt & Payment rules, at the end of each month, the DDO should verify the cash balance in the Cash Book and record a signed and dated certificate to that effect "Certified that Cash amounting to Rs.----- (Rupees only) has been physically verified and found correct as per the balance recorded in the Cash Book."

During the test audit of Cash book of Dy. Conservator of Forest (West), Mandir Lane, New Delhi for the audit period from 01.04.2014 to 31.03.2019 the following discrepancies have been noticed:-

1. A number of entries regarding transaction in Cash Book have not been signed/authenticated by the DDO, as required under Rule 13 (ii) of Receipt & Payment Rules during the period w.e.f. 06/03/19 to 31/03/19
2. Certificate required as per rule 13(iv) of R & P Rules at the end of the closing of each month has not been found recorded by the DDO during the month of June 2015, March 2016, April 2016, July 2016, & Nov. 2017 to March 2019.
3. A number of cutting/overwriting have been made in the cash book without attestation/authentication by the DDO.

Necessary steps should be taken to rectify the above observations under intimation to audit.

Para No. 6 Improper maintenance of Stock Registers.
(Ref. audit memo No 04 dated 06.06.2019)

(I) Physical Verification of Non-Consumable and Consumable Stock.

Rule 213(1) and 213(2) of GFR 2017 stipulates that physical verification of Fixed Assets (Non-Consumable items) and consumable goods & material should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register.

During the test check of Stock registers of 2014-19 produced to Audit Party, it has been observed that no physical verification of consumable and Non-Consumable items as well as Consumable items was undertaken by the Dy. Conservator of Forest (West).

(II) The following discrepancies have also been noticed:-

- (a) Page counting certificate has not been recorded in the Stock Registers.
- (b) A number of cutting/overwriting made in the stock registers have not been authenticated by the store officer/incharge.

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Necessary steps should be taken for proper maintenance of all the Stock Registers and conducting annual physical verification of consumable/non consumable store, under intimation to audit.

Para No. 7 Non production of records

(Ref. record memo no. 01 dated 30.05.19, 03 dated 03.06.19 & 04 dated 11.06.19)

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The following records not produced to audit. The same may please be shown to next audit:-

1. Spouse information in the appended performa
2. Details of pending court/arbitration cases, if any
3. Details of Court/Arbitration cases decided during the period under Audit
4. List of unserviceable items
5. Detail of plants/saplings/seedlings purchased during 2014-15 to 2018-19 in the following format:-

No. of Plants/Saplings/Seedlings/Seed	From where purchased	Amount	Usage of plants i.e. Free Distribution or used in nurseries/plantation sites alongwith number of plant and name of nursery

6. File/Record related to offence charges imposed on offenders for illegal cutting of trees.
7. Record related to tree felling, compensatory plantation in lieu thereof, recovery thereof, forfeiture of security deposit and penalty imposed upon them, if any.
8. Rate of tree offences, penalty imposed & recovered during the audit period.
9. Detail of plantation site & rate of maintenance of per plant per month in the following format:-

S. No.	Name of plantation site	Name of contractor/agency who is maintaining the site with period of maintenance	Rate per plant per month	Any recovery made by the department	Reasons of recovery

10. Record/process of disposing of trees/timber blocks after getting the permission from the department for felling by the individual or any other agency.
11. Detail of all such type of auction & sale proceed of wood derived from felling of trees and amount realized, if any.

Amit

(Amit Kumar Sinha)
Assistant Account Officer/Inspecting Audit Officer
Audit Party No.II

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(TEST AUDIT NOTES)

TAN No. 1 Improper maintenance of Pay Bill Register
(Ref. audit memo No 1 dated: 03.06.2019)

During the test check of pay bill registers for the audit period 2014-19, the following shortcomings have been noticed:-

1. Alphabetical Index of Employees has not been maintained.
2. Page counting certificate has not been recorded in the PBR.
3. At the close of every financial year horizontal and vertical totals should be squared up. But on scrutiny of PBR it was noticed that same were not done. Horizontal and vertical totals should be worked out and shown to next audit.
4. Upper Columns i.e. PAN No., Govt. Accommodation detail, Pay Scale, DNI, Service Verification, DOB etc. have not been filled in most cases.
5. A number of cutting/overwriting in the PBR has not been authenticated by the DDO.
6. Monthly entries of Pay & allowances entered in the PBRs have not been signed by DDO.
7. Past information from the LPCs of the employees who have been transferred to this office were not noted in the PBR, which is irregular.
8. Abstract of Pay Bills (GAR-18) has not been maintained in the PBR.

Necessary steps should be taken to update the PBR under intimation to audit.

TAN No. 2 Improper maintenance of Log Book
(Ref. audit memo no. 8 dated 11.06.19)

During the course of audit in the office of Dy. Conservator of Forest (West), it is noticed that the only log book provided to audit in respect of vehicle number DL-2CQ-8593 attached with Dy. Conservator of Forest does not have the signatures of the officer using the vehicle. Even the vehicle number is not mentioned on the log book.

Necessary steps may please be taken to get it signed by the officer using the vehicle under intimation to audit.

TAN No. 3 Improper maintenance of Bill Register
(Ref. audit memo No 9 dated: 12.06.2019)

Bill Register should be maintained by the DDO in Form TR 28-A/GAR-9 and all bills presented for payment to the PAO should be noted in the register. As soon as cheques/ payments for the bills presented for payment are received, these will be noted in the appropriate column of the Bill Register. The DDOs will ensure that the amounts of cheques tally with the net amount of the bills presented. In case any

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retrenchment is made by the PAO, a note of such retrenchments should be kept against the bill in the remarks column in bill register.

During the course of audit, it has been observed that Bill Register has not been maintained properly by the Dy. Controller of Forest (West) the following discrepancies have been noticed:-

1. DDO has not signed entries of Bill Register while submitting the Bills to PAO.
2. Mode of payment i.e. ECS/RTGS/DDO Cheque made by PAO has not recorded in Bill Register.
3. A number of cutting/overwriting in the Bill Register has not been authenticated by the DDO.
4. Some Bills marked as cancelled without attestation of DDO.
5. Paging of bill register has not been made and no paging certificate is found recorded at first page of Bill Register.
6. At the time of raising of the bills, at the time of presentation of bill in PAO and after passing of the bill by PAO, entries should be made/verified by the DDO in the respective columns of the Bill Register but it is observed that no such entries/verification have been made nor signed by the D.D.O.

Necessary steps may please be taken for proper maintenance of bill register under intimation to audit.

TAN No. 4 Unrealistic Budget/Revised Estimated
(Ref. audit memo No. 07 dated 11.06.2019)

As per Rule-59 of General Financial Rules 2017, a Head of Department or Controlling Officer shall be in a position to estimate the likelihood of savings or excess every month and to regularize them in accordance with the instruction laid down in Rule 62.

As per information provided by Dy. Controller of Forest(West) for the period 2014-19, it has been revealed that there was huge savings or excess under some heads which have been reflected in the table here under:

(Amount in Rupees)

S. No.	Financial year	Head of the Account	Budget Allotted/ Revised Estimate	Expenditure incurred	Savings/ Excess	% age
1.	2014-15	F.2(1)2(1)(1)(3) OTA	60000/-	26617/-	33383/- (Saving)	55.63%
		F.2(1)2(1)(1)(6) Maintenance	350000/-	200052	149948/- (Saving)	42.84%
		F.2(2)(3)(2) Creation & Maintenance of Urban Forest	450000/-	89112/-	360888/- (Saving)	80.19%
		F.2(1)2(1)(1)(4) Domestic Travel	50000/-	NIL	50000/-	100%
		F2(1)2(1)(1)11- IT	50000/-	NIL	50000/-	100%
		F2(1)2(3)(2) Medical Treatment	10000/-	NIL	10000/-	100%

2.	2015-16	2406-01-102-95-00-06-06 Medical Treatment (Plan)	901000/-	443527/-	457473/- (Saving)	50.77%
		2406-01-102-99-98-03 OTA	41000/-	41057/-	57/- (Excess)	0.13%
		2406-01-102-99-98-13 OE	702000/-	715046/-	13046/- (Excess)	1.86%
		2406-01-102-99-95-06 Medical Treatment (Non Plan)	101000/-	110391/-	9391/- (Excess)	9.30%
		2406-01-102-95-00-13 OE	1838000/-	1927265/-	89265/- (Excess)	48.57%
3	2016-17	2406-01-102-95-00-06-06 Medical Treatment (Plan)	280000	40876/-	239124/- (Saving)	85.40%
		2406-02-112-99-00-42 Dev Consolidation	10000000/-	4741034/-	5258966/- (Saving)	52.59%
		2406-01-102-99-95-06 Medical Treatment (Non Plan)	20000/-	NIL	20000/- (Saving)	100%
		2406-01-102-98-00-01 Forestry Salaries	550000/-	564067/-	14067/- (Excess)	2.56%
		2406-02-800-87-00-42 Monitoring in Greening Activities in Delhi	1000000/-	NIL	1000000/- (Saving)	100%
		2406-01-102-95-00-11 Domestic Travel Expenses	10000/-	NIL	10000/- (Saving)	100%
		2406-01-001-00-00-01 Direction & Admin Salaries	1145000/-	1148814/-	3814/- (Excess)	0.33%
		2406-01-102-98-00-06 Medical Treatment (Non Plan)	30000/-	43355/-	13355/- (Excess)	44.52%
4	2017-18	2406-01-001-00-00-06 Medical Treatment	150000/-	50875/-	99125/- (Saving)	66%
		2406-01-102-99-95-06 Medical Treatment	120000/-	51889/-	68111/- (Saving)	56.76%
		2406-01-102-99-99-13 OE	1000000/-	NIL	1000000/- (Saving)	100%
		2406-01-102-98-00-06 Medical Treatment	40000/-	NIL	40000/- (Saving)	100%
		2406-02-800-88-00-21 Creation & Maintenance of Urban Forest Supplies & Material	700000/-	162000/-	538000/- (Saving)	76.86%
		2406-02-800-88-00-27 Creation & Maintenance of Urban Forest Minor works	200000/-	NIL	200000/- (Saving)	100%
		4406-02-112-99-00-42 Dev. Of Forest Including consolidation	45000000/-	NIL	45000000/- (Saving)	100%
		2406-01-102-95-00-11 Domestic Travel	15000/-	2625/-	12375/- (Saving)	82.5%

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		Expanses				
		2406-01-001-00-00-01 Direction & Admn. Salaries	1300000/-	1480893/-	180893/- (Excess)	13.91%
		2406-01-102—95-00- 01 Admn Management & Training of Personal Salaries	7300000/-	7302212/-	2212/- (Excess)	0.03%
5	2018-19	2406-02-800-88-00-50 Creation & Maintenance of Urban Forest Other charges	2500000/-	1643114/-	856886/- (Saving)	34.27%

It is apparent from the above table that there is huge savings, ranging between 30.40 to 100 percent. Dy. Conservator of Forest (West) while preparing the Budgetary provisions has not given the due attention on the actual expenditure of previous year and future requirement of department. This is clear cut case of blockage of Govt. funds, which could be used on another project, if timely surrendered.

It is further observed that the expenditure incurred in excess over the budget allotted/revised estimate.

Necessary steps should be taken to prepare realistic budget/revised estimates under intimation to audit.

(Amit Kumar Sinha)
Assistant Account Officer/Inspecting Audit Officer
Audit Party No.II

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Annexure-I

Transport Allowance in r/o Sh. Shankar Lal, Labourer S/o Sh. Lekh Raj

Period	Transport Allowance	DA rates	Total DA
Oct-16	3600	2%	72
Nov-16	3600	2%	72
Dec-16	3600	2%	72
Jan-17	3600	4%	144
Feb-17	3600	4%	144
Mar-17	3600	4%	144
Apr-17	3600	4%	144
May-17	3600	4%	144
Jun-17	3600	4%	144
Jul-17	3600	5%	180
Aug-17	3600	5%	180
Sep-17	3600	5%	180
Oct-17	3600	5%	180
Nov-17	3600	5%	180
Dec-17	3600	5%	180
Jan-18	3600	7%	252
Total			2412

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CURRENT AUDIT REPORT
PART II
(2019-20 to 2021-22)

PARA 01: Overpayment of transport allowance to the staff amounting to Rs.13,05,720/-.
(Ref.Audit Memo No.06 dated 02.01.23)

During test check of PBR and other related record for the audit period, it has been noticed that following staff have been paid transport allowance for the lockdown period for a complete month of april 2020 and may 2020, which is not admissible if the employee does not attend the office for full calender month or more as detailed below:

SL.NO	Particulars /Posts	No. of posts	Amount of Transport allowance overpaid for the m/o april 2020 & may 2020	Annexure
1	Range officer	1	(4212+4212)=8424	A
2	D.R.O.	4	33696	A
3	FOREST GUARD	26	219024	A
4	MALI	1	8424	A
5	DRIVER	1	8424	A
6	UDC	2	16848	A
7	LDC	2	16848	A
8	LABOURER	118	994032	A
Total amount of recovery			1305720/-	

Hence, the above said amount of Rs.13,05,720/- may be recovered from the officers/officials after due verification of records and attendacne registers of the said period and deposited into government account under intimation to the audit.

PARA 02: Non recovery of penalty amount from offenders

(Ref.Audit Memo No.08 dated 03.01.23)

During test check of the files and information provided by the office of DCF(WEST) ,it has been observed that in many of the cases the penalty has been imposed by the DCF for pruning and damaging of trees, but the amount has not been fully recovered. The details are as below:

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Amount of penalty imposed	Amount of penalty recovered	Balance
6990000	1790000	5200000

HOO is hereby directed to provide the reasons of not recovering the balance and also take the necessary steps to recover the said amount from defaulters immediately and credit the amount into govt. account under intimation to audit.

PARA 03: Irregularities in vehicles repairs work

(Ref.Audit Memo No.09 dated 04.01.23)

1. .During scrutiny of vehicles records / files of this office, it has been observed that repair/purchase of parts of govt. vehicles are carried out by the private workshops instead of listed on GeM which is in complete violation of government orders and hence, is irregular.

2. Moreover, it is also observed that sanction order for payment of repair of govt.vehicles are made in favour of office staff instead of workshop/vendor from where repair work has got done, which is unfair practice and should be avoided to prevent the misuse of govt. funds. Some of such cases are mentioed hereunder:

s.no.	Vehicle no.	Name of staff amt. sanctioed in favour of	Amount and date of sanction	Name of workshop
1.	DL3SCN9203	Pawan Kumar, forest guard	Rs.4877/- dt.01.06.20	Joginder motor stores
2.	DL3SCN9203	Pawan Kumar, forest guard	Rs.520/dt22.4.19	Susheel automobiles
3.	DL3SCN9203	Pawan Kumar, forest guard	Rs.1830/- dt.10.7.19	Jyoti batteries
4.	DL3SEK0226	Devender kumar, forest guard	Rs.1326/- dt.04.1.22	Royal enfield
5.	DL3SEK0226	Devender kumar, forest	Rs.1980/- dt.17.3.21	Balaji auto

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		guard			
6.	DL2SR-3550	Sh.Ramesh jha,LDC	Rs.4660/-dt 10.5.22	Balaji auto	
7.	DL2SR-3550	Sh.Ramesh jha,LDC	Rs.4029/-dt 28.8.20	Balaji auto	
8.	DL2SR-3550	Sh.Ramesh jha,LDC	Rs.1523/-dt 02.7.19	Balaji auto	
9.	DL2SR2953	Sh.Rajesh Tandon,Dy. Range officer	Rs.9837/-dt 12.10.21	Royal enfield	
10	DL2SR2953	Sh.Ashok Meena,forest guard	Rs.5562/-dt 28.8.20	Royal enfield	


HOO is therefore, advised to sanction the payment in favour of that vendor/workshop from where the work has actually been done to prevent the misuse of funds.

PARA 04 :- Information regarding NOC obtained from Delhi Fire Service Department-reg.

(Ref. Audit Memo No.02 dated 20.12.2022)

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.

Hence, the HOO is advised to obtain the said certificate from the competent authority.

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PARA 05: Splitting of demand and non-observance of codal formalities.

(Memo No-10)
dt 05/1/23

As per Rule 148 of GFR, 2005 " a demand for goods should not be divided into small quantities to make piece meal purchases to avoid the necessity of obtaining the sanction of higher authority required with reference to the estimated value of the total demand" While test audit of Dy. Conservator of forest(west)Mandir Marg. Delhi, it has been observed that the unit has splitted the purchases of many consumable/non-consumable items in small quantity to avoid to take the permission from the higher authority, and the other codal formalities as mentioned in Rule 154 and Rule 155 of GFR 2017 have also not been followed. Moreover, certificate regarding non-availability of purchased items on GEM has also not been recorded on the bills, which is irregular.

Sl.No.	Bill No./Date	Amount(Rs.) including GST	Name of supplier
1.	CB-31/4.5.20	225113	M/S 3 Span optimum solutions
2.	CB-32/4.5.20	220571	M/S 3 Span optimum solutions
3.	CB-34/4.5.20	185780	M/S 3 Span optimum solutions
4.	CB-35/4.5.20	188724	M/S 3 Span optimum solutions
5.	CB-36/4.5.20	179039	M/S 3 Span optimum solutions
6.	CB-37/4.5.20	180342	M/S 3 Span optimum solutions
7.	CB-39/4.5.20	202713	M/S 3 Arrows
8.	CB-40/4.5.20	203790	M/S 3 Arrows
9.	CB-45/4.5.20	215458	M/S 3 Arrows
10	CB-43/4.5.20	95943	M/S Excellent
11	CB-44/4.5.20	190862	M/S Excellent

From the above, it can be seen that the purchases/works have been splitted in such a way that the expenditure may remain under Rs.200000/- (under the power of HOO) to avoid to

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take the permission from the higher authority HOO is requested to regularize the above purchases from the competent authority.

PARA 06: Non production of records.
(Ref. Record Memo dated 20.12.2022)

The following records have not been produced to audit :

1. Tution fee register/LTC advance register.
2. TR-5 stock register.
3. Condemnation file along with list of unserviceable items.
4. Property register.
5. OTA register/file.
6. Detail of Bank Account along with pass book.
7. Contigent Advance register.
8. 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
(2020-21 to 2021-22)

TAN 01:- Irregularity in Housekeeping/Sanitation and Security Services-reg.

(Ref. Audit Memo No.05 dated 28.12.2022)

On scrutiny of records/ Information provided regarding **sanitation and security services staff, it has been observed 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.

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.

Compliance may be furnished to audit immediately.

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TAN 02:- Discrepancies in Service Books-reg.

(Ref. Audit Memo No.04 dated 23.12.2022)

During the test check of Service books, maintained by the DCF(WEST), **Delhi** the following shortcomings have been observed:-

1. The Colour Photograph was either not pasted or nor attested on the 1st page of the service book, in respect of the following officials:-

S.No.	Name (Dr./Ms/Mrs/Mr)	Designation
1	Sh. Netra pal	labourer
2	Ravinder singh	Labourer
3	Jal singh	labourer
4	Man singh	labourer

2. **As per Rule- 257 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 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 officers/officials on the first page of Service Book on completion of five years of service.
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 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 have not done in most of the cases.
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. Also need to be recorded in the service book.

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6. In most of the service books, 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. Few instances are:
7. In most of the cases DOB not written in words in the service books of the following officials which need to be recorded as detailed below:

S.No.	Name (Dr./Ms/Mrs/Mr)	labourer
1	Sh. Netra pal	Labourer
2	Ravinder singh	labourer
3	Jal singh	labourer
4	Man singh	labourer

5. 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.
6. Service Books of some of the employees are in torn and distorted condition which needs to be binded
7. Leave record of most of the employees is not updated after 2020 which is irregular. Most of the leave record is unsigned by the HOO, the same may be completed and compliance may be shown to the audit.

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.

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TAN 03:- :- Discrepancies in Bill Registers for the audit period.

(Ref. Audit Memo No.3 dated 20.12.2022) ✓

During test check of the Bill Register for the year 2019-20 to 2021-2022 maintained by the Office of Dy. Conservator of forest(west)Mandir Marg, 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. Bill register for the period 2017-18 to till date is in very torn condition
3. **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.
4. **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 found blank, which is irregular. Reasons for not signing against Col. No.10 and 11 by the DDO may be furnished to audit.
5. **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.
6. Further, **Bill No. -41, 81,91** of 2019-20 and bill no. 28,29,42,and various other bills of 2018-19 have been cancelled without assigning any reason, the audit could not ascertain whether the bills have been passed by the PAO or not.
7. Several cuttings and overwriting seen in the bill registers for the audit period which is irregular.
8. 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:04: Discrepancies in maintenance of Consumable Stock Registers .

(Ref. Audit Memo No.7 dated 02.01.23)

During the test check of Stock Registers, maintained by the O/o DCF(WEST) Mandir 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.

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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 Rule 211 (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:-

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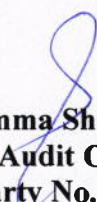
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**FORM GFR 23 [See Rule211 (ii) (b)]
STOCK REGISTER OF CONSUMABLES
SUCH AS STATIONERY, CHEMICALS, SPARE PARTS ETC.**

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.


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