

**DIRECTORATE OF AUDIT
GOVERNMENT OF N.C.T. OF DELHI
4TH LEVEL, C-WING, DELHI SECTT,
I.P. ESTATE, NEW DELHI-110002**

Sub: - Audit report of General Administration Department (GAD), Govt. of NCT of Delhi, Delhi Secretariat, I.P. Estate, New Delhi for the period 2022-23.

Audit on the accounts of General Administration Department (GAD), Govt. of NCT of Delhi, Delhi Secretariat, I.P. Estate, New Delhi for the financial years 2022-23 has been conducted by the Audit Party No. 02 comprising of Sh. Inder Mohan, Sr.AO/IAO, Sh. Ajeet Kumar, AAO and Smt. Raj Rani Bhatnagar, ASO from 19.06.2023 to 03.07.2023 in ten (10) working days. The accounts were reviewed purely on test check basis.

AIMS AND OBJECTIVES

General Administration Department (GAD) is one of the key departments of GNCT of Delhi, located in Delhi Secretariat. It manages the matters pertaining to Establishment, Administration and Logistics in respect of Council of Ministers, Gazetted and Non-Gazetted officers/officials working in departments under the administrative control of GAD.

Administration Branch, GAD deals with service matters of IAS Officers, DANICS Officers, Officers/officials of DASS Cadre, Stenographers Cadre, Group "C" staff working in GAD and departments under the administrative control of GAD and Co-terminus posts sanctioned for Offices of Ministers on the strength of General Administration Department. GAD also processes the Pension Cases of all I.A.S officers of Government of Delhi.

Coordination Branch, GAD deals with matters related to Cabinet Meetings including its arrangement, circulation of Cabinet Notes and communication of Cabinet's decision to Hon'ble Lieutenant Governor, all the concerned Ministers and Departments under Rule 6 to 14 of Transaction of Business Rules, 1993. It also organizes important official functions, such as Independence Day, Republic Day, Swearing-in ceremonies of the Lieutenant Governor, Chief Minister, Ministers and Chief Justice of High Court of Delhi besides organizing other state level functions.

Caretaking Branch, GAD provides logistical support Office automation equipment, Stationery, Store items directly and furniture items (through PWD) to the Office of CM, Dy. CM and Ministers and also at their Camp Offices. It also looks after the maintenance, Security, Sanitation, parking facility and Reception Services for the Delhi Secretariat building.

Procurement Cell, GAD procures items as per requisitions received from Offices of Council of Ministers, various branches of GAD and departments on the strength of GAD.

Cafeteria Branch, GAD deals with Cafeteria & Amul Outlet located in Delhi Secretariat, Refreshment bills received from the offices of all Ministers and other senior officers.

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Vehicle Branch, GAD deals with Vehicles Procurement, Maintenance, allocation of vehicles, condemnation of old vehicles and management of parking. All Vehicles under GAD have been fitted with GPS.

Protocol Branch, GAD deals with Protocol matters - All activities related to domestic & foreign visits of Hon'ble Chief Minister, all Ministers and Senior Officers and also visits by foreign dignitaries to Delhi Secretariat.

Telephone Branch, GAD deals with Electricity/Water/Telephone Bills of Council of Ministers, GNCTD. Also deals with telephone Bills of IAS & DANICS Officers on the strength of GAD.

Freedom Fighter Cell (FFC), GAD deals with Pension & Medical Facilities to Freedom Fighters of Delhi & their dependents. Also deals with organizing functions and events related to Freedom Fighters of Delhi.

H.O.D/H.O.O/DDO's/CASHIERS

The following officers/officials have served as Head of the Department (HOD)/Head of Office (HOO)/Drawing & Disbursing Officer (DDO)/Cashier during the period 2022-23.

S. No.	Head of the Department	Designation	Period
01	Sh. Praveen Gupta, IAS	Addl. Chief Secretary, GAD	01.04.2020 to till date

S. No.	Head of Office	Designation	Period
01	Smt. Promila Mitra	Deputy Secretary (GAD)	01.04.2020 to till date

S. No.	DDO	Designation	Period
01	Sh. Gulshan Narang	Asstt. Accounts Officer	17.04.2020 to 13.09.2022
02	Sh. Niranjan Kumar	Asstt. Accounts Officer	14.09.2022 to till date

S. No.	Cashier	Designation	Period
01	Smt. Meenakshi Sharma	Section Officer	01.04.2020 to 14.09.2022
02	Sh. Ved Prakash Beniwal	Junior Assistant	15.09.2022 to till date

BUDGET ALLOCATION AND EXPENDITURE FOR THE YEAR 2022-23

S. No.	Year	Budget allotted	Expenditure	Balance	Savings
1	2022-23	905606000	822043153	83562847	9.23%

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VACANCY STATEMENT

S. No.	Group	No. of posts sanctioned	No. of posts filled	No. of posts vacant
1	A	69	55	14
2	B	122	104	18
3	C	295	222	73
	TOTAL	486	381	105

STATUTORY AUDIT

The statutory audit of General Administration Department (GAD), Govt. of NCT of Delhi, Delhi Secretariat, I.P. Estate, New Delhi has been conducted by AG (Audit), Delhi up to the financial year 2019-20.

MAINTENANCE OF RECORDS

The maintenance of records of General Administration Department (GAD), Govt. of NCT of Delhi, Delhi Secretariat, I.P. Estate, New Delhi for the period 2022-23 was found satisfactory subject to observations made in Current Audit Report.

OLD AUDIT REPORT

There were 49 outstanding audit paras with the outstanding recoveries of Rs.6,50,733/- in respect of General Administration Department (GAD), Govt. of NCT of Delhi, Delhi Secretariat, I.P. Estate, New Delhi. No reply has been submitted by the Department. However, three (03) paras have been settled due to taken as fresh in the Current Audit Report. Therefore, remaining forty-six (46) paras along with recovery of Rs.650733/- have been incorporated in Part-I Old Report of the Current Audit Report.

S. No.	Year	Total Para's	Total Recovery (in Rs.)	Para Settled	Para no. of Settled Para's	Outstanding Para's with para No.	Balance Recovery (in Rs.)
1	1978-81	02	Nil	Nil	--	14 & 17	--
2	1992-96	01	Nil	Nil	--	95	--
3	2005-08	03	4164/-	Nil	--	01, 02 & 03	4164/-
4	2008-09	09	57732/-	Nil	--	02, 03, 04, 05, 06, 07, 08, 09 & 10	57732/-
5	2009-10	05	Nil	Nil	--	02, 03, 04, 05 & 07	--
6	2010-12	06	211638/-	Nil	--	01, 02, 03, 04, 06 & 08	211638/-
7	2012-15	05	11443/-	01	03	01, 02, 04 & 05	11443/-
8	2015-17	02	4972/-	Nil	--	02 & 05	4972/-
9	2017-18	05	149723/-	Nil	--	01, 02, 03, 04 & 05	149723/-
10	2018-20	05	156323/-	01	01	02, 04, 05 & 07	156323/-
11	2020-22	06	54738/-	01	01	02, 03, 04, 05 & 06	54738/-
	TOTAL	49	650733/-	03		46	650733/-

CURRENT AUDIT REPORT (2022 - 2023)

During the course of current audit, 11 audit memos + 01 record memo highlighting various shortcomings/recoveries to the tune of Rs.1,26,047/- were issued. No audit memo has been settled on the spot. Therefore, twelve (12) audit memos including one (01) record memo have been converted into seven (07) PARAS [one record memo has been converted into two paras] and (six) 06 TAN which are incorporated in Current Audit Report.

DETAILS OF CURRENT RECOVERY (AUDIT PERIOD 2022-2023)

Memo No.	Total Recoveries (in Rs.)	Amount Recovered	Balance (in Rs.)	Para No.
9	15,834/-	--	15,834/-	3
10	73,541/-	--	73,541/-	4
11	36,672/-	--	36,672/-	5
Total	1,26,047/-	--	1,26,047/-	

The internal audit report has been prepared on the basis of information furnished and made available by General Administration Department (GAD), Govt. of NCT of Delhi, Delhi Secretariat, I.P. Estate, New Delhi. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and of non-information on the part of auditee.


(INDER MOHAN)
Inspecting Audit Officer
Audit Party No. 02

84/4

PART – I

OLD AUDIT REPORT



List of Para (Order by Audited Year & Para)

View Detailed Audit Report

83/c

Department : General Administration (GAD)							
Sub department: General Administration Department (GAD), Delhi Secretariat, I.P. Estate, New Delhi (1201/10)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	1978	1981	14		Pass -Port section	O	0
2	1978	1981	17		Grant in-aid	O	0
3	1992	1996	95		Verification of Remittances	O	0
4	2005	2008	1		LTC Claims of Employees of G.A.D.	O	4164
5	2005	2008	2		Irregularities in Grant of Conveyance Advances	O	0
6	2005	2008	3		Utilization Certificate against Grant-in-Aid	O	0
7	2008	2009	2		Improper rent for space for Kendriya Bhandar outlet	O	0
8	2008	2009	3		Security Services at Delhi Secretariat	O	0
9	2008	2009	4		Irregularities in outsourced services - Cafeteria	O	0
10	2008	2009	5		Irregularities in outsourced services - Amul Kiosk	O	0
11	2008	2009	6		Refreshment Bills	O	0
12	2008	2009	7		Non-observance of economy measure on POL expenditure	O	0
13	2008	2009	8		Licence Fees	O	46367
14	2008	2009	9		Income Tax (Rs. 9273/-)	O	9273
15	2008	2009	10		Service Books	O	2092
16	2009	2010	2		Shortcomings in outsourcing of various services	O	0
17	2009	2010	3		Drawal of petrol above the ceiling limit	O	0
18	2009	2010	4		Wrong fixation of pay	O	0
19	2009	2010	5		LTC Claim	O	0
20	2009	2010	7		Non-disposal of unserviceable / condemned computers	O	0
21	2010	2012	1		Non-availing the facility of exchange of petro miles for fuel	O	0
22	2010	2012	2		Non-deduction TDS on account of VAT from Sanitation Contractors	O	149104
23	2010	2012	3		Non-deduction TDS on account of VAT from Contractors who are awarded FSMA	O	60214
24	2010	2012	4		Non-recovery of Transport Allowance	O	2320
25	2010	2012	6		Irregular award of the comprehensive AMC for Konika Minolta Photocopiers	O	0
26	2010	2012	8		Non-maintenance of GIA Register	O	0
27	2012	2015	1		Incorrect Fixation of Pay	O	0
28	2012	2015	2		Non verification of remittance of Rs. 25,000/- in respect of G.A.D., Delhi Sachivalaya	O	0
29	2012	2015	3		Non adjustment of outstanding A.C. Bills amounting to Rs. 2,50,29,014/-	O	0
30	2012	2015	4		Improper maintenance of Stock Registers	O	0
31	2012	2015	5		Non return of Library Books amounting to Rs. 11,443/-	O	11443
32	2015	2017	2		Recovery of Excess payment tune of Rs. 1770/-	O	1770
33	2015	2017	5		Recovery of Income Tax	O	3202
34	2017	2018	1		Wrong Pay Fixation	O	98388
35	2017	2018	2		Irregular payment of Transport Allowance amounting to Rs. 9450/-	O	9450
36	2017	2018	3		Revision of License Fee - Recovery of Rs. 1800/-	O	1800
37	2017	2018	4		Overpayment of pay and allowances amounting to Rs. 40085/- on a/c of EOL	O	40085
38	2017	2018	5		Non production of Records	O	0
39	2018	2020	1		Outstanding contingent advances amounting to Rs. 4609653/-	O	0
40	2018	2020	2		Short recovery of license fee	O	23535
41	2018	2020	4		Non deduction of TDS on GST from contingency bills	O	79778
42	2018	2020	5		Short deduction of UTGEIS	O	53010
43	2018	2020	7		Non production of Record	O	0
44	2020	2022	1		Outstanding Contingent Advances amounting to Rs. 1824301/-	O	0
45	2020	2022	2		Short recovery of License Fee	O	2960
46	2020	2022	3		Recovery on account of wrong pay fixation	O	15488
47	2020	2022	4		Over payment of salary during Child Care Leave	O	24200
48	2020	2022	5		Short deduction of UTGEIS	O	12090
49	2020	2022	6		Non production of Record	O	0

Outstanding Paras - 49

Settled/ Taken as fresh - 03

Balance outstanding - 46 Paras

Recovery made - NIL

03-07-2023
 IAO Party 02

TAF

03/07/2023
 IAO Party 02

TAF

03/07/2023
 IAO Party 02

TAF

03/07/2023
 IAO Party 02

Total - Rs. 650735

Back

82/c

~~Para-1~~
88/c
82/c

~~Para No-01~~

Para-01

Para-2
Pass-Part section

Para-2
Pass-Part section

9.8.87
38/c

A scrutiny of accounts regarding the collection of pass-port endorsement fees/Telex charges, revealed the following irregularities & omissions.

(a) A receipt showing the amount collected should be issued when amount on accounts of Govt. dues is collected from the payee but in the following cases counter-folls of receipts issued to the payees did not show the amount collected. However Rs.5/- for each receipt was taken into account. This is a serious irregularity and lead to misappropriation of Govt. Revenue.

Receipt No.	Date	Receipt No.	Date
D/1 320299	31-12-77	D/1 350003	11.1.78
D/1 327847	7-1-78	D/1 350025	13.1.78
D/1 210804	24-1-78	D/1 350040	17.1.78
D/1 210817	25-1-78	D/1 350043	17.1.78
D/1 210822	25-1-78	D/1 350058	19.1.78
D/1 210855	30-1-78	D/1 350069-70	19.1.78
D/1 210863	31-1-78	D/1 350085-86	20.1.78
D/1 210871	31-1-78		

(b) Receipt No.D/1 350020 dated 13.1.78 was issued for Rs. 10/- (5+5) but in the accounts and cash book, the sum of Rs.5/- only was taken to account resulting in the misappropriation of Rs.5/-

(c) Counterolls of receipt No.D/1 210902 & 210903 issued on 24.1.78 were missing. The amount collected vide these receipts could not be verified where as credit for Rs.5/- (each) had been taken into accounts.

(d) Rs.80/- collected on accounts of Telex charges vide receipts No. 321128 dated 16-2-88 were deposited with the cashier on 18-2-78 i.e. after a lapse of 2 days which was irregular and contrary to the rules which provides that the amount of Govt. due collected by one authorized to do so, should be deposited with the cashier on the date of collection of such amount (17-2-78) being working day.

The above irregularities including the case of misappropriation are of serious nature and need to be proceed by the appropriate authority. The result of investigation and the action taken in the nature to avoid recurrence of such irregularities may please be advised to the Mlt.

87/18/c
5/8/78
5/8/78

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- para-2.4 Necessary verification should be done now and compliance reported.
1. Shri Dhanu Ram.
 2. Shri R.N. Chopra.
 3. Shri Gopal.

Liveries

Observations:-

1. The stock register for the uniforms received back after stitching was not being maintained in the Secretariat's Administration Stores. It was not possible to verify from the records made available to audit the correctness of the uniforms received back as compared to the cloth issued for which is being followed in stock. The present practice is that the clothes after being received back are distributed to the class officers directly through issue register without taking the stitched uniforms in the stock back.

In view of the above, it is suggested that the receipt and issue of stitched uniforms may be noted through the stock register in future.

Grants-In-Aid

Under Government of India decision No. 7 (b) below G.F.A. 149 (1) of the permanent and semi permanent assets acquired wholly or mainly out of Government grant and a copy thereof to be furnished to the sanctioning authority annually. Further the sanctioning authority was required to maintain stock accounts in Form G.F.R-19 on the basis of information furnished by the grantees institutions. It was observed during scrutiny of records relating to release of grants-in-aid to recreation clubs of various offices of Delhi Administration that in most of the cases (seven out of various offices of the information regarding assets of permanent or semi permanent nature of Form G.F.R-19 nor the register of such assets in Form G.F.R-19 was maintained by the sanctioning authority. The details (prepared on the basis of figures shown in the Annual Accounts) of such assets acquired by the institutions wholly or mainly out of G.V.C. Grants during the year 1977-78 are given below:-

Para-2

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para-02

para-2

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<u>Name of Grantee</u>	<u>Value of assets</u>	<u>Natures</u>
P.W.D. recreation club	1434.14	Games Material
Welfare club, D.C. Office	1119.98	-do-
Delhi Police Welfare & Recreational club.	25618.41	-do-

The reasons for non-compliance of rule may please be explained and steps taken to maintain the register under intimation to audit.

Para-4
 10/11/78
 LOG BOOKS

The log books of the vehicles maintained by the secretariat administration were scrutinised and the following observations were made:-

1. The purpose of journey with full details was not noted in COL 9 of the log books. As per rule 33 of staff car rules, office using staff cars should note in the log book in his own handwriting the kilometrage at the start and at the completion of their trips and give sufficient particulars to indicate that the journey was on official business. Only the word 'official' was written in the column purpose of journey, which was not sufficient. Further no officer had filled up the log book in his own handwriting or has got it done by his P.S./P.A.
2. Rule 40 of the staff car rules lays down that the log books in respect of each staff car should be closed at the end of the end of the month and non duty journeys performed during the month the perform given in Annexure XI of the staff car rules. But in no case such summary was prepared.
3. Entries in the log book of DHT 90 on 27.3.78, 7.3.78, 13.3.78, 16.3.78, 17.3.78, 20.3.78, 22.3.78, 23.3.78, and 27.3.78 were neither attested by any case.

4. Entries in the log book of DHT 90 for 2.9.77 to 5.9.77 were full of cuttings and over writings but none of the entries were attested by any official.
5. Entries in the log book of staff car No. DHT 90 on 14.10.77 appear to be incorrect. It was recorded therein that the car was detained from 8.30 A.M. to 10.30 A.M. for the Delhi Finance Secretary and again detained from 11.30 A.M. to 7.30 P.M. for her. The then Finance Secretary had mentioned in the log book that she reached office on that date at 9.15 and did not leave office before evening. Thus the entry on that date was detained for her from 11.30 A.M. to 7.30 P.M. was incorrect. She had not signed the log book. It shows that the log book entries were not properly signed in. The discrepancy may be elucidated.

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8/10

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~~Para 3~~

1992-96

(34)

VERIFICATION OF REMITTANCE

Para-03

(68)

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~~2000-02~~

Ref. to para No. 4

During the Audit period from 1992-96, various payments have been remitted in the SUI, the details of some payments is given below, which may please be verified on the basis of your records as early as possible.

<u>S.No.</u>	<u>Date of Deposit</u>	<u>Amount</u>	<u>Head of A/c</u>
1.	3.3.93	23761	44-70 Other Misc. Receipt
2.	20.1.94	19651	-ca-
3.	22.3.95	25951	-de-
4.	26.3.96	26905	MHdp052 C.I Sectt., Genl. Service Etc.

The same may please be verified under intimation to audit.

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Para-04.

84/c 78/c 51/c

51/c 51/c

(4)

Para-4

1999-10-4

Para-4

On scrutiny of LTC claims for the period 2005-06, the following short-
comings/discrepancies were noticed:-

1) LTC claim of Sh. Anurag Chander Sharma, Srna: Recovery of Rs 1680/-

Sh. Anurag Chander Sharma, Srna availed LTC for the block
period and performed the journey with his members of his
family from Delhi to Shani Shingnapur, Maharashtra (nearest station
Mumbai) during the period 26.12.2005 to 07.1.2006. They traveled
from Delhi to Bhopal and back by train (AC-III Tier) and by road
between Bhopal to Shani Shingnapur and back by hiring private taxi.
His claim was regulated on notional basis and he was paid Rs. 7,434/-.
As reimbursement of the journeys by private vehicle is not admissible
under LTC Rules, Sh. Anurag Sharma should have been reimbursed
only to the extent of journey which he performed by train from Delhi
to Bhopal and back i.e. Rs. 5754/- plus Rs. 2764/- whereas
reimbursement of Rs. 7434/- has been made to him which is not in
order. Thus, an amount of Rs. 1680/- has been overpaid which needs
recovery from Sh. Anurag Chander Sharma.

2) LTC claim of Sh. B.P. Joshi, Addl. Secy: Recovery of Rs 2482/-

Sh. B.P. Joshi, Addl. Secretary, took LTC Advance of Rs. 5240/- for
performing journey from Delhi to Goa. He performed journey
between 24.12.2004 to 02.1.2005. As per LTC claim submitted by Sh.
Joshi, the journey was performed from Delhi to Mumbai and back by
Rajdhani Express and between Mumbai to Goa and back by private
taxi. He submitted the claim very late i.e. after nine months, whereas
as per rules the claim should have been submitted after one month of
the completion of journey. The department took lenient view and
condonation of delay in submission of claim was approved by HOD.
His claim was regulated from Delhi to Mumbai and back by paying
Rajdhani charges and from Mumbai to Goa and back by paying fare of
canted class of train whereas from Mumbai to Goa and back he
performed journey by private taxi and as per LTC Rules charges of
private taxi are not reimbursable. As such, his claim should have been
restricted by paying the charges of Rajdhani Express for to and fro
journeys from Delhi to Mumbai. It is pertinent to mention here that
the photocopies of the tickets were neither available with the bill

No. 97) dated 05.10.2005 nor in the personal file of the
officer through which the claim was processed. Thus, the
amount of Rs. 2482/- in excess of the charges which
were admissible to be paid to him i.e. the recovery of
Rs. 2482/- (Rs. 5240/- minus Rs. 2758/-) may be made from
the officer after due verification under intimation to audit.

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50/c

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~~Para-05~~

Para-05

GRANT-IN-AID IN GRANT OF CONVEYANCE ADVANCES
(Ref Audit Memo No 11 dated 29.6.06)

Conveyance advances sanctioned to the officers/employees during the year 2005-06 by the GAD, the serious irregularities have been noticed in the following cases:-

2) Motor cycle/ Scooter advances taken by the officials

The under mentioned employees were granted Conveyance advance as given against their names:-

S.No	Name of employee	Bill No & date	Amount
1.	Sh. Gyan Chand, Sr. P.A.	241/SA dt. 2.5.2005	Rs.24000/- settled
2.	Sh. Jagdish, Driver	200/SA dt. 21.4.2005	Rs.30,000/-
3.	Sh. Yash Pal, UDC	1426/SA dt. 20.12.2005	Rs.28,200/-
4.	Sh. Jug Raj, UDC	1918/SA dt. 30.3.2006	Rs.28,800/-

On scrutiny of personal files and relevant records it has been noticed that none of them has submitted the Registration Certificate of the vehicle they purchased, as required under rule 28 of Compendium to GFR. Further, none of them applied for prior permission for purchase of the vehicle which is necessary under the CCS Conduct Rules. In the absence

of copy of Registration Certificate it could not be ascertained whether the advance granted to the above officials was utilized for the purpose it was granted.

Sanctions for non adherence of rule provisions may be stated to audit and report of Rs. may be obtained from the officials and also suitable action for not taking the prior permission for the purchase of vehicle may be taken against the officials under intimation to audit.

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Para-06

SUBJECT: UTILIZATION CERTIFICATE AGAINST GRANT-IN-AID.

The grant-in-aid has been paid to Delhi Minority Commission during the financial year 2007-08 amounting to Rs.1,00,00,000/- (Rupees One Crore) vide bill No. 247 dated 18/04/2007 and bill No.1514 dated 03/09/2007 @ Rs.50,00,000/- each. As per condition laid down in the sanction letter that the utilization Certificate should be furnished to the administration before 30th June, 2008.

The scrutiny of Grant-in-aid file reveals that the utilization certificate for the year 2007-08 has not been submitted by the Delhi Minority Commission so far. As per provision made under GFR 209(6)(1), the utilization should be submitted to the Granting Department on the prescribed form GFR-19(A). The provision of GFR is not being followed strictly.

Cl

2108-2009 Para-07
 2108-2009
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~~Para-07~~
 PARA-7

~~Para-7~~

PARA 7 Hire/Lease of space for Kendriya Bhandar outlet
 (Audit period 2008-09 - Reference Audit Memo no 13 dated 02.12.08)

Kendriya Bhandar (KB) was allotted a space of 1023 sq. ft. at nominal rent of Rs. 17/- per month in the Secretariat building to open a retail grocery & consumer store. As per approved draft agreement of the Law Dept. the premises was allotted on the understanding that KB will provide good quality grocery/household/stationary items at a reasonable price (discount ranging between 10-15% on MRP). Govt of NCT Delhi incurred an expenditure of Rs. 5.30 lakhs on civil works and Rs. 1.40 lakhs on elect works for creating an appropriate ambience before handing over the space to KB.

KB did not agree to condition in Para 8 of Agreement which reads as "that the licensee will sell goods items at a reasonable price which will be 10-15% below MRP and modified MRP under which the licensee will sell goods items at reasonable price as per with other KB outlets in Delhi."

Since the KB did not agree to provide goods at a reasonable rate, the administrative department took the view to charge rent to the space provided to KB for running commercial activity. Accordingly a committee under the Chairmanship of SE, PWID, GNCTD was constituted to fix rent to the space. The committee recommended rent rate of Rs. 8.27/Sq.ft. But KB did not agree to pay rent at this rate and intimated to fix rent at par with other outlets provided in Delhi Government colonies i.e. Gulabi Bagh, Timar Pur and Kalyan Vaa. Since KB was not ready to pay rent @ Rs. 8.27 per sq. ft. and was not ready to sign the agreement, department accepted the demand of KB paying rent @ Rs. 3.27 per sq. ft.

→ [No reasons to over rule the recommendations of Rent Fixation Committee i.e. @ Rs. 8.27 per sq. ft. were available on record]

On the other hand KB has been paying rent ranging from Rs. 84 to Rs. 40 per sq. ft. for other outlets in similar type of colonies i.e. CGO Complex, JPSC, Jain Nagar House, R.K. Puram etc. as detailed below:

No.	Name of Place	Area in sq. ft.	Licence Fee at Market Rate/sq. ft./month
1	Block 12-CGO Complex	600	Rs. 80/-
2	Block 8-CGO Complex	700	Rs. 80/-
3	Garage-6-UPSC	205	Rs. 84/-
4	Barrack-13/1, Jain Nagar House	458	Rs. 84/-
5	Puram House, N. Delhi	1423	Rs. 40/-
6	Flat Block 10/West Block, R.K-Puram	8000	Rs. 44/-

The rates of UPSC/Jain Nagar house which are of the same category colony/complex are as high as 250% as compared to the rate being paid by the KB for the Delhi Secretariat building.

Since space has been divided into 5 categories for valuation of property in respective zones. According to the list the rate of independent estate, JPSC etc. have been put in 'A' category whereas the area of Gulabi Bagh (E Cat), Timar Pur (D Cat) and Kalyanvaa (F Cat) are much below with reference to the property valuation. Hence insisting on fixing rates by KB at par with such low category localities with prime location space in 'A' category zone (Delhi Secretariat) was not justified.

Further as per rates of 46 items quoted by KB (P-24/c), the prices were as near as the MRP indicated on the goods available in open market. Discount offered by KB was ranging between 0.88% to 7% on most of the items (except Dietrice etc) as against the envisaged/expected discount between 10-15% to employees. It is pointed out here that one can get goods at cheaper rates in open market than the rates quoted by KB after negotiation.

Since KB has been allowed to run its outlet in Secretariat building (which is a prime location) without extending the desired price discount benefit to the Delhi Government employees, providing of accommodation on such negligible rental basis can not be justified.

The department should reconsider the rental rate in respect of space provided to KB in the light of above observation and intimate the latest position on the subject.

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84/c 75/c
52/c
25/c
37/c
31/c

Para-08

Para-8
Para-8
Para-8

PARA - 3 . Security services at Delhi Secretariat
(Audit period 2008-09 -- Reference Audit Memo no.12 dated 30.11.09)

Secretariat building houses all the important offices of Government of NCT of Delhi which includes the Chief Minister Office, all the five Minister's Offices besides the Chief Secretary and other important Offices like Home, Finance, Urban Development, Power, Health etc. Outsourcing of security services in respect of Secretariat building is a very critical issue as it involves security cover to all the above named offices. The security services at Delhi Secretariat were outsourced through M/s Advance Services (P) Ltd., 214, Laxmi Chambers, D-223, Laxmi Nagar, Delhi-110002 from 16.01.2008 to 16.01.2009 which was subsequently extended upto 14.03.2009.

During test-check of the security related files, following observations are made :-

1. As per agreement clause 2(iv), a list of all the employees deployed at the Secretariat including full name, residential address, ex-serviceman or general-category and other antecedents duly verified by Police (with photo) was to be submitted by the agency before deployment of guards for duty. No wages were payable in respect of such persons whose antecedents were not verified by the police. Although the agency continued to provide security guards at Secretariat building for 18 months but the mandatory requirement was never complied by the agency. Nor the department ever enforced the agency to comply/oversee the mandatory requirement. Hence, there was violation of terms & conditions of the agreement, which is irregular.
2. As per the agreement dated 26.03.2008 (Para-2 (ii)) the agency was expected to provide at least 75% security guards from ex-serviceman or para-military services. But no records indicating deployment of ex-serviceman as per agreement were available on records. Hence, there was violation of terms & conditions of the agreement, which is irregular.
3. Further, as per agreement Clause-2-vi no security guard was to be replaced without the permission of the Department/antecedents verification. But the agency again violated the terms of agreement by changing the guards, which is irregular.
4. As per remarks by JS(CAD) on 03.07.09 at page 115/n, stray dogs were found inside the premises. This not only violates Clause.3(b)(k) of the agreement but also indicates about the laxity on the part of engaged security guards.

Reasons for not charging any penalty and releasing payments to the contractors who had violated the aforesaid terms & conditions of the agreement may be elucidated to audit

Q

80/C 74/C
 STK
 24/C
 30/C
 31/C
 32/C

~~PPRF-9~~
 Para-09

Para-9

PARA-4 Irregularities in outsourced services - Cafeteria

(Audit period 2008-09 - Reference Audit Memo no.28 dated 16.01.10)
 During last check of outsourced services record with regard to Cafeteria, following irregularities were noticed:

- Recovery of amount of Rs.1000/-** - Principal Secretary (Finance) / Chairman (Canteen Committee) vide his office memorandum no.PS/Fin/2008/PrSecy/Fin/80 dated 21.02.08 had ordered for imposition of penalty of Rs.1000/- on account of non-improvement and unsatisfactory services rendered upon the canteen management (DTTDC). Documents confirming the recovery of Rs.1000/- from DTTDC may be made available to audit else responsibility may be fixed and action may be taken against the defaulting officials of GAD after due verification under intimation to audit.
- Termination of agreement with DTTDC** - The DB (GAD) vide his office letter no.15438/2008/GAD/C dated 01.01.09 had terminated the agreement (dated 23.03.07) with DTTDC for running the cafeteria in Delhi Secretariat and gave orders to vacate the premises by 31.03.09 (page 464/c). In this regard the vacated certificate of the cafeteria premises of DTTDC (showing non-injury loss or damage, if any) not available in file.
- Facilities provided to GAD/DBs** - As per clause 1.14.2 (read with 1.13.2) of the Specification No.GAD-01 of tender document (page 464/a), the following facilities were provided to the contractor:
 - Cooking range with two burners - Two nos.
 - Cooking range with four burners - One no.
 - Dosa plate - One no.
 - Aluminum racks - Two nos.
 - Work-table - One no.
 - Dish landing table - One no.
 - Service trolley - Three nos.
 - Deep freezer - One no.
 - Small refrigerator - One no.

Apart from the above, audit has also ascertained that 78 number of items as detailed in the enclosed Annexure (Page-10) were handed-over to DTTDC on 30.06.07. Records relating to proper handing-over back of the above inventory items to GAD by DTTDC, at the time of vacation, not available in the file.
- Proof of return EMD of Rs.1.00 lakh to DTTDC** - As per clause 48 & 47 of the 'General Terms & Conditions' of tender document (page 464/c), an amount of Rs.1.00 lakh was obtained from the DTTDC as EMD (later converted as security deposit). Records relating to return of Rs.1.00 to DTTDC not available in the file.
- Health licence with health licence in the DTTDC** - Copy of the health licence issued by MCD in favour of DTTDC for running cafeteria in Delhi Secretariat not available in the file. At the instance of which it is could not be ascertained whether DTTDC had obtained health licence for running cafeteria in Delhi Secretariat or not.
- Records relating to health licence in r/o of Mrs Sri Shakti** - Copy of the health licence issued by MCD in favour of Mrs Sri Shakti for running cafeteria in Delhi Secretariat not available in the file.
- Utilization of skilled canteen staff** - The following officials possessing technical skills are being paid salary on regular basis:-

No.	Name of the official	Skill / Designation	Salary of Dec'08
1	Sh. Anand Kumar	Manager	21,889
2	Sh. Anand Kumar	Accounting Manager	18,517
3	Sh. Anand Kumar	Manager	22,471
4	Sh. Anand Kumar	Coupon Clerk	20,040
5	Sh. Anand Kumar	Cook	10,889
6	Sh. Anand Kumar	Tea/Coffee Maker	14,434
7	Sh. Anand Kumar	Bearer	17,547
8	Sh. Anand Kumar	Bearer	17,547
9	Sh. Anand Kumar	Bearer	17,547
10	Sh. Anand Kumar	Bearer	17,547
11	Sh. Anand Kumar	Wash Boy	16,816
Total =			201,813

Page 10/20
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73/c
~~73/c~~ 52/c 48/c
53/c
54/c
55/c
56/c
57/c
58/c
59/c
60/c

Since the said hospital business has been running under contract for the past several years (previously by IITCO and directly by Mrs. Sri Shakti), justifications may be made as to how the professional services of the aforesaid skilled-workers are being utilized by the CMAI. Under such circumstances, the services of such skilled-workers may be optimally utilized by transferring them to departments like L&B Department, Social Welfare Department, Hospital, etc. where continuous utilization is being operated by the Government so as to avoid wastage of Government's salary-funds on idle/under-utilization skilled-manpower.

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 Para 10

Tag No 10

Para 10

Para-10

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PARA - 5 : Irregularities in outsourced services - Amul kiosk
 (Audit period 2008-09 - Reference Audit Memo no 28 dated 18.01.10)

File no 12M438 (Reference Audit Memo was submitted to audit as file relating to allotment of kiosk to M/s Goyal Agencies (Manufacturing Federation Limited (M/s GCMFL) - (manufacturer of Amul) - during the check of the said file, following irregularities were noticed:

1. M/s Goyal Agencies submitted documents prior to allotment of kiosk - As per item S.No.7 (Page no. 64/65) of the minutes of Meeting held on 08.12.08 regarding the working of the kiosk run by D/S SAC, it was decided to - "To improve its services the possibility for manufacturing **AMUL AND HEALTHY DAIRY** range of products by the kiosk may be explored." Also, (in page no 105/106), it is recorded that - "During the meeting held in the Chambers of P.Secy (P&A) on kiosk related matters on 01.11.07, it was decided the product of **Amul and Healthy Dairy** should be introduced in Delhi Secretariat Cafeteria." The minutes of the meeting in the file show only that the kiosk was allotted to M/s GCMFL (Amul) for a period of three years. Whereas neither any references nor any order/documents confirming equal opportunity given to other firms like Mother Dairy and various firms manufacturing similar products like Amul was available in the file.

2. **NEGA SPACE IN SECRETARIAT PREMISES** - M/s GCMFL (Amul) had been allotted the kiosk at Delhi Secretariat having an area of 100 sq.ft a token rent of Rs.100/- per month only and that too without paying any security deposit. Whereas the same company is operating the kiosk after agreeing to pay 10-18 times higher monthly rent as well as after paying security deposit of Rs.10000/- The same was evident from the office letter no.DD/10000/07 dated 27.08.08 submitted by the company itself (page 676/c). Extract of the advertisement is as under:

Sr	Particulars / Name of the Agreement	Date of Agreement	Area	Agreed Licence Fees / Rent p.m.	Clause & Ctr page no.	Agreed Security Deposit
1	Amul & M/s GCMFL Ltd	10.07.07	100 sq ft	1000	Cl-8(649/c)	10000
2	Amul (Goyal) & M/s GCMFL Ltd	27.08.08	Pre-allocated Kiosk	1000	Cl-10(685/c)	10000

Justifications for allotment of kiosk to M/s GCMFL (Amul) at a comparatively negligible amount and also without submitting any security deposit, whose number of potential customers is around 1300 staff/officers housed in the secretariat and around 1000 daily visitors (presently) situated as informed by OS(GAD) at page 80/c in another file (pertaining to cafeteria). Photocopies of all the above referred pages are enclosed as well as are available in the file.

3. **Health Licence** - Certificate of the health licence issued by MCD in favour of M/s Goyal Agencies (M/s GCMFL) (Amul) franchisee, for operating Amul kiosk in Delhi Secretariat not available in the file.

4. **Electricity charges** - (Page 841/c) - As per clause 22 of the Agreement (dated 18.11.08) between GAD & M/s GCMFL (Amul) it was agreed that - "The Federation shall ensure separate meter for P&A & pay electricity charges on monthly basis". Documents related to the installation of the said electric meter alongwith the copies of monthly bill were not available in the file.

FAC 71/48/C 46/E
21/c etc

~~PARA-11~~

para-11

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~~Para 11~~

PARA-11 Refreshment bills
(Audit period 2008-09 -- Reference Audit Memo no.7 dated 25.11.09)

Secretariat has about 17 HODs and officers in addition to Council of Ministers who have got permits to incur expenditure on refreshments during official meeting. Such HODs can incur expenditure upto a maximum of Rs.1 lakh per annum on refreshments. During the financial year 2008-09, HODs incurred expenditure of Rs.97.73 lakhs on refreshments.

During last check of refreshment bills in respect of various dignitaries/officers, it has been observed that the charges included in statements on account of the following items:

- (a) Tea/coffee
- (b) Refreshments
- (c) Fuel
- (d) Soap/Hand
- (e) Telephone bills
- (f) Rent
- (g) Special clubs etc.

These items constitute a regular of in each bill and are being reflected in every bill by odd numbers (varying from 1 to 30) in a month). Such items do not come under the common refreshment items and are not expected to be served in the official meetings. Neither date was details of expenditure on refreshments served in the meetings are being given. It is not clear on what basis expenditure is verified by the concerned authorities in absence of date wise expenditure details.

Incurry of such expenditure on refreshments needs to be reviewed and justified to audit.

12

~~PARA-12~~

para-12

~~Para No-12~~

PARA-12 Non observance of economy measure on POL expenditure
(Audit period 2008-09 -- Reference Audit Memo no.18 dated 09.12.09)

Central Motor Vehicle Directorate (CMVD) has got 88 vehicles on its fleet which caters to the needs of the Council of Ministers and the other entitled class of officers of GNCTD. CMVD incurred an expenditure of Rs.78.43 lakhs on POL during the year 2008-09, which is 17.52% higher as compared to the expenditure of Rs.66.74 lakhs on POL during the year 2007-08.

During the previous audit, it was suggested to switch over to CNG fuel from POL since CNG is much cheaper as well as eco-friendly.

As the increasing volume of CO₂ gas/carbon being emitted by the running vehicles/heavy expenditure on fuel due to increase of global temperature and a major cause of concern for the future generation, every Government is serious about effecting a cut in such green house gases.

But the administrative department did not make any effort to either reduce the expenditure on POL or to control the avoidable emission of carbon gases in the environment. By switching over to CNG fuel in the official vehicles, Government would have saved an amount of Rs.47.00 lakhs approximately (being 60% cheaper than POL) as a result of this change.

Non-implementation of CNG fuel option in Government offices is like rolling back to the pre-CNG era in Delhi when it was quite difficult to breath at the traffic signals and further running away from the basic idea of controlling the fuel gases. It is like applying the saying "Easy to preach than to follow".

Reasons for non-implementation of the suggestion given by audit needs to be explained.

~~Para 12~~

70% 70% 47% 47%

Para - 13

~~Para 13~~

13

PARA - 8 Licence Fees
 (Amended 2003-04 - Reference with Memo No 17 dated 08.12.08)

On the last check of Licence Fee records, it has been noticed that the amount of Licence fees were not being deducted as per revised rates. Detail of some of such under-recoveries are given as under:

Page No 13
 Para 13

S. No.	Name and Designation	Licence fee already deducted	Revised rate	Period	Difference between period and rate	Amount to be recovered
1	Sh. Ajay Kumar, Genl. Secy. To Minister	245	285	07/04 to 11/08	85x48 Total=	3120 3120
2	Sh. Dev Suresh, Asst. Manager	105	115	07/08 to 08/08 07/08 to 03/01 04/01 to 05/04 07/04 to 11/08	24x5 33x25 32x45 85x77 Total=	120 825 1755 6500 7700
3	Sh. Anand, Secy. To Minister	155	185	07/03 to 08/08 07/08 to 03/01 07/03 to 03/01 04/01 to 05/04 07/04 to 11/08	38x08 24x18 32x18 32x08 85x143 Total=	304 390 1512 3708 9225 15199
4	Sh. Sunil Kumar, Asst.	183	213	07/07 to 11/08	25x38 Total=	1102 1102
5	Sh. Ram Kumar, Asst.	104	120	04/01 to 08/04 07/04 to 11/08	38x16 85x41 Total=	604 2836 3440
6	Sh. N.R. Khair, Asst.	104	120	04/01 to 08/04 07/04 to 11/08	38x18 85x41 Total=	684 2636 3320
7	Sh. Mahendra Sharma, UDC	104	120	04/01 to 08/04 07/04 to 11/08	38x18 85x41 Total=	684 2636 3320
8	Sh. J.S. Ghosh, UDC	85	88	07/08 to 08/08 07/08 to 03/01 04/01 to 08/04 07/04 to 11/08	34x04 33x19 32x35 85x80 Total=	90 627 1366 3008 5091
9	Sh. Vibha Singh Yadav, Asst.	104	120	04/01 to 08/04 07/04 to 11/08	38x18 85x41 Total=	684 2636 3320
10	Sh. D. Singh, Asst.	Nil	Rs. 100	07/04 to 11/08	85x10 Total=	850 850
					Q. Total=	48347

Recovery of Rs. 48347 may be made for the amount mentioned against the names of the employees listed above, after due verification, under intimation to audit.
 Also, real cases may be checked at your own level, under intimation to audit.

20% 26% 37% 37%

75TC 69/C 46/C 48

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PARA-14

Para-14

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PARA - 8 - Income-tax (Rs. 8273/-)

Audit period 2008-09 - Reference Audit Memo no. 16 dated 04.12.08 and Audit Memo no. 16 (supplementary) dated 04.12.08.

During the check of Income-tax records of 2008-09, following irregularities were noticed:

PBR-08-1 - Return of Rs. 8273/- - Shortcomings were noticed in the income-tax calculations recorded in the following cases:-

Sl. No.	Name of Officer	Particulars	Amount	Remarks
1	M/s. M. S. S. S. S.	Total Sal Income	230449	
		(*) Tax Allow	6400	
		Total Salary	230449	
		(*) Inc. on HRA	0	
		Net Taxable Inc.	230449	
		(*) Inc. - NDC Int.	0	
		(*) Inc. - CDS Int.	0	
		Total Taxable Income	230449	
		Total Tax Paid	2830	
		Balance Tax to be Paid	227619	
2	M/s. M. S. S. S. S.	Total Sal Income	208672	
		(*) Tax Allow	5100	
		Total Salary	208672	
		(*) Inc. on HRA	0	
		Net Taxable Inc.	208672	
		(*) Inc. - NDC Int.	0	
		(*) Inc. - CDS Int.	0	
		Total Taxable Income	208672	
		Total Tax Paid	5884	
		Balance Tax to be Paid	202788	
		Totals	8794	

Recovery as stated against their names may be made from the concerned officials, after due verification, under intimation to audit.

3. **PBR-09 - NFR of amount of tax payments** - In the following cases income tax was deducted by Department, but no tax deduction was shown in PBR for the year 2008-09. Either proof of Tax deduction may be shown to audit or income tax mentioned against their name may be recovered, after due verification, under intimation to audit.

S. No.	Name of Officer and designation	Amount of total tax raised	Tax deducted as shown in PBR	Balance tax to be deducted
1	M/s. M. S. S. S. S.	1,31,806	1,01,185	479

Incomplete recording of LPC information - In many cases, it was noticed that complete information's of the LPC not recorded in the PBRs in many cases (both of due & recoveries). Elucidate reasons of the same.

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 48/c
 48/c
 48/c
 48/c

(15)

PARA-15

Para-15

48/c

(15)

PARA-10 : Service Books
 Audit period 2008-09 — Reference Audit Memo no.21 dated 13.01.10

During the check of service books, following irregularities were noticed :-

1. **Incorrect increment calculations (excess paid)** - Incurred increment amount were allowed to the following officials while rounding off the calculated increment amount to the next multiple of 10. This was contrary to the instruction at Item 5.No.4 of the M/o Finance, Govt. of India, OM no 1/1/2008-IC dated 28.01.08, which reads as - "In the case of calculation of increments under the revised pay structure, paise should be ignored, but any amount of a paise or more should be rounded off to next multiple of 10. To illustrate, if the amount of increment comes to Rs.1000.75 paise, then the amount will be rounded off to Rs.1000.00. If the amount of increment works out to be Rs.1999.99, then it will be rounded off to Rs.2000.00".

Sr.	Name of the official & designation	Date of increment	Increment as per calculation	Increment actual avrd due	Witness, Incorrect Amt taken	Excess amount payable	Incurred as per structure
1.	Mr Achint Ghil(DASS)	01.07.08	476.10	470	480	304	480
2.	Sh. D. Verma, DANIC-6	01.07.08	840.90	840	850	298	850
3.	Sh. H. Singh, DANIC-6	01.07.08	1640.90	1640	1550	286	1550
4.	Sh. S. Singh, DANIC-6	01.07.08	1800.90	1800	1770	307	1770
5.	Sh. M. Singh, DANIC-6	01.07.08	840.90	840	850	298	850

[Rupees Two thousand and ninety two only]

Financial recoveries as stated against their names may be made from the officials, after due verifications, under intimation to audit (alongwith revised entries in his service book).

2. **Sh. Ramesh Chander, DANIC-6 - BE No. 10619** - The official while working as AAO (R No.2228) in his parent office, i.e., Office of the Controller of Defence Accounts, Northern Command, Jammu was selected for deputation to the post of Statistical Officer in the Administration of Jammu & Nagar Haveli, UT. The officer was relieved of his duties as AAO from his parent office on 26.06.07 and he joined the Office of the Administration of Jammu & Nagar Haveli, UT on 01.07.07 as Statistical Officer on deputation basis. Thereafter, the subsequent entries with regard to employment/deputation/absorption at the end of a specified deputation tenure were not found recorded in his service book. The same needs to be clarified.

67/c
73/c
44/c
401
42
257c
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16

~~PARA-16~~
PARA NO. 62

2009-2010

Shortcomings in outsourcing of various services.
(Audit Memo No. 03 Dated 14-09-10) **Para-16**

During the course of audit & while the scrutiny of files pertains to outsourcing of various services for the year 2009-10, the following shortcomings have been observed :-

1. Security Services
According to the clause 04 of the Terms and Conditions of the contract made with M/s Advance Services Pvt. Ltd., the antecedents of security staff deployed shall be got verified by the contractor from local police authorities.

The contracting agency shall employ at least 33 % manpower from the category of Ex-Service Men not above the age of 35 years and the qualification of security staff other than Ex-Service Men shall be minimum 10th pass as per clause 43 of the T & C and the contractor shall get guards & supervisors, screened for visual, hearing, gross physical defects and contagious diseases and will provide a certificate to this effect for each personnel deployed, as per clause 44 of T & C

Departmental authorities may ensure that all the clause of Terms & Conditions are followed strictly by the contracting agency.

2. Housekeeping & Sanitation
The work of Housekeeping and Sanitation was awarded to M/s Ex-man Raghav Security Service (P) Ltd. with effect from 02-02-09 and the firm was directed to submit the police verification report in respect of all the staff deployed by them.

No clarification in this regard was made available to the audit by the departmental authorities, therefore, it is suggested that in future the department may ensure that all the clause of Terms & Conditions are followed strictly by the contracting agency.

3. Reception Services
The work of providing reception services was awarded to M/s Bedi & Bedi Associates with effect from 02-03-09 and the firm was directed to submit police verification report in respect of all the staff deployed by them at Delhi Secretarial, Performance Security amounting to Rs.48943/- vide Deputy Secretary's (GAD) letter dated vide Deputy Secretary's (GAD) letter dated 26-02-09

As per Clause 12 of the Agreement state that in case the mistake is repeated or the Contractor withdraws the contract, or in the event of breach/violation of the agreement, performance security shall be forfeited.

It has been noticed that the firm repeatedly violated the clause 07 of the agreement by providing less reception staff during the months of September 09 to March 10 and penalty was imposed on the agency. Instead of forfeiting the performance security of the firm, the contract was extended up to 31-03-10 and subsequently up to 31-08-10. The department was to give the reason for not forfeiting the performance security of the contractor firm, as referred in clause 12 of the agreement. In this regard, the department informed that the matter related to forfeiting of performance security will be placed before the competent authority at the time of final settlement as the bill for the period from 4/10 to 08/10 is still pending with the department. The action taken by the department in this regard may be intimated to the audit.

Drawal of petrol above the ceiling limit.
(Audit Memo No. 02 Dated 17-09-10) **Para-17**

During the scrutiny of file pertains to consumption of petrol, it has been observed that reimbursement of Rs.1000/- was made to the driver of vehicle number DL9CU-0005 for the purchase of 22 liters of petrol on 15-02-09. The said vehicle had taken 281 liters of petrol in the month February 2009 which was above the prescribed ceiling limit of 200 liters of petrol. Out of the 281 liters of petrol, concurrence of the Finance Department was obtained for 259 liters of petrol vide U O No. 498/Exp. Dated 24-07-09. Concurrence of the Finance Department for additional drawal of 22 liters of petrol was not obtained by the department while making the payment for the same in the month of August 2009.

Necessary action may be taken by the department in this regard and audit be intimated accordingly.

~~Para 17~~
~~Para 17~~
~~Para 17~~

18
Page No
Page 11

PARA-18

Para-18

72/c 66/c 43/c 39/c
27/c 30/c 35/c

Wrong fixation of pay.
(Audit Memo No. 14 Dated 23-09-10)

According to the Office Memorandum No. F.1/2008-10 dated 13-11-2009, issued by Govt. of India, Ministry of Finance, Department of Expenditure, Implementation Cell, the posts which were in the provisioned scale of Rs.6500-10500 as on 01-01-2006 will be granted Grade Pay of Rs.4600/- in the Pay Band 2 of Rs.9300-34800 w.e.f. 01-01-06. But during the course of audit and scrutiny of service books, it has been noticed that the under mentioned Grade-I Officers were granted Grade Pay of Rs.4800/- in PB-2 of Rs.9300-34800 from the date mentioned against their names.

S. No.	Name of the officer	Date from which grade pay of Rs.4800/- is being paid
1	Priyesh Kumar P	01-01-06
2	Naveen Madirama	01-01-06
3	Ms Sunha	01-01-06
4	G D Nijaj	29-06-07
5	Arun Kumar Rukhni	01-01-06
6	Vinod Kumar	01-01-06
7	Ms Sonica Singh	01-01-06
8	Ajay Kumar Chawla	01-01-06
9	Rajesh Ranjan	01-01-06
10	Satinder Mahim	01-01-06

Necessary action may be taken by the department for regularizing the pay of the above named officers in accordance with the office memorandum dated 13-11-09, referred above and overpayment if any is worked out, same may be recovered after due verification. Other similar cases may also be reviewed accordingly.

19
Page No
Para 19

PARA NO. 10

LTC Claims.
(Audit Memo No. 10 Dated 22-09-10)

Para-19

During the course of audit & scrutiny of LTC claims, it has been observed that an amount of Rs.24532/- was paid to Delhi Commission for Women on account of Home Town LTC for the Block Year 2008-09 in respect of Mrs. P M Singh, Financial Commissioner, vide bill number 1141 dated 24-07-09. As per sanction dated 02-03-09, she was allowed to visit Hyderabad & GOA and to avail Home Town LTC to Hyderabad. The officer has intimated the department on 09-02-09 that she wish to avail LTC to her home town i.e. Hyderabad and stated that since her family is staying in GOA, she wish to avail the LTC to GOA and the difference of fares between Hyderabad to GOA will be borne by her. During the scrutiny of service book of the officer, it has been noticed that the permanent address of the officer is at Chandigarh and no documentary proof of declaration of Hyderabad as Home Town found in the personal file/service book. Moreover, the officer has submitted the claim for New Delhi to GOA and back and the claim was passed accordingly. Clarification in this respect was given to the audit.

PARA NO. 11

Library Books.
(Audit Memo No. 11 Dated 23-09-10)

During the scrutiny of record related to the library books, it has been noticed that 24 numbers of books, costing Rs.9153/- (detail attached in Annexure-A) were issued during the year 2003 to 2009 and the same are yet to be returned by the officers/officials to whom these books were issued from the library. As per the norms of library, the books are issued only for a period of 15 days. Necessary steps may be taken by the department for speedy return of these books.

Taken as fresh
P. 10.

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BB/c
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etc
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PARA-20

Para-20

PARA No. 67

Non-disposal of unserviceable/condemned computers.
(Audit Memo No. 12 Dated 23-09-10)

As per the minutes of meeting of the Committee, dated 07-08-09, constituted for the inspection of 13 computers in Services Department, it was observed by the committee that these computers were in use for more than five years. Out of these 13 computers, 05 computers were presently not in use and 08 computers were beyond its economic repair. The Committee recommended for the condemnation of these 13 computers and replaced with new computers. As per the minutes of the Committee, these computers were to be returned to GAD. As the price of these computers was not made available to the audit, therefore audit is not in position to assess the total amount of these condemned computers.

The department was asked to clarify to the audit that whether the 13 computers, referred above have been received back in GAD or not and also to clarify whether these computers have been disposed of or not. The department has informed that out of these 13 computers only 02 computers have been received back from Services Department. After receipt of remaining computers from Services Department, action will be taken for their disposal. Higher authorities of the department may take necessary action for speedy disposal of these unserviceable/condemned computers.

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Para 20
Para No 67

70/c 4/c 37/c
70/c
64/c
20/c
97

~~Current Audit Report~~
~~Part B~~ 2010-2012

21
Para 21
1929 H0-21

Para No.1 (Reference (Audit Memo No. 21 dt. 16.10.12))

~~Para-21~~ ~~PARA-21~~ Para-21
Non-availing the facility of exchange of petro miles for fuel

Finance Department of GNCT of Delhi vide its order No. F10(11)/2002-Fin(B) dated 28.06.2002 decided to allow departments to avail Smart Fleet facility of Bharat Petroleum corporation Ltd. (BPCL), a Government of India enterprise. BPCL has agreed to issue smart cards under this facility to departments of Govt. of NCT of Delhi without charging any annual membership fee. A feature of petro-miles is available under the Smart fleet facility. Petro-miles on behalf of vehicles of departments would accumulate in the Smart Card issued to the HOD. BPCL has agreed to exchange the accumulated petro-miles for fuel for the staff car of HOD as a special case. Exchange of petro-miles for other gifts shall not be allowed. At the end of the month, BPCL would send a statement of consumption of fuel by the departmental vehicles on the basis of which HOD would submit the adjustment bill against the advance drawn. Any unconsumed amount in a smart card would be carried forward to the next month. HODs should review the position on a quarterly basis so that the first month of every quarter would have the smart card of each vehicle loaded only with an amount equivalent to 200 litres of petrol/diesel by adjusting the savings of the last quarter."

Department is availing Smart Fleet facility provided by BPCL for some of the vehicles and got issued 62 Smart Fleet Cards. Till now the department has earned 5,64,705 petro miles as per the transaction summary issued by BPCL for the month of September, 2012. But the scrutiny of the records made available to audit in respect of the vehicles in which smart card are being used shows that the department in violation of the above said orders, not availed the facility of exchanging the accumulated petro miles for fuel for the staff car of HOD as agreed between Delhi Government and BPCL. Huge balance of Rs.2,25,891.85 is still available with BPCL as advance for re-charging these petrol cards. Several advances drawn during the audit period, for the purpose of recharging the Smart Cards is pending for final adjustment with the department in

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violation of GFR and adhering to the orders issued by the finance Department of
Credit.

Reasons for the above said lapses may be elucidated to audit and corrective
measures as per GFR and Finance Department's orders may be taken immediately to
rectify the discrepancy in regularities.

62/c
 35/c
 38/c
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~~Para-22~~

Para No.2 (Reference Memo No. 22 dt. 18.10.12)

Para 22
 18-22-
 18-22-22

Para-23

18/c
 25

Deduction TDS on account of VAT from Sanitation Contractors

Sanitation contractors, which the contractor, apart from cleaning, is also required to put phenyl, harpic etc. in a transfer of property in goods during the execution of the contract. They are covered under the purview of Section 36A of DVAT Act 2004 and accordingly TDS on account of VAT is required to be deducted by the concerned Department at the rate of 2% in respect of registered and unregistered dealers respectively.

Scrutiny of records revealed that the sanitation contract awarded by the department during the period 2010-11 required the contractor to put cleansing materials like phenyl, detergent etc. for the purpose of the building. It is also noticed that no TDS on account of VAT has been deducted by the department while making the payments to the contractor. As per information made available to audit by the department an amount of Rs.36,32,741/- and Rs.1,49,104/- was paid to the contractors of sanitation services for the period 2010-11 and 2011-12 respectively. Audit has worked out the TDS which was to be deducted from the payments @ 2% of the total payments, taking them as registered dealers, which is set out below:

S.No	Year	Total Payments (in Rs.)	TDS @ 2%	Deducted (in Rs.)	Balance to be deducted (in Rs.)
1	2010-11	36,32,741	72,655	Nil	72,655
2	2011-12	1,49,104	29,821	Nil	29,821
	TOTAL		1,02,476	Nil	1,02,476

Reasons for non-deduction of TDS on account of VAT from sanitation contractors may be explained and necessary action may be taken to recover the tax from the concerned contractors. The necessary verification of relevant records and credited to Govt. account under the head of account. The Department may also requested to review the calculation @ 4%, if the contractors are not registered with VAT Department.

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17/c

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Page 23

PPPP-23

Lava-23

Pr. No. (Ref.)

No. 30 dt. 23.10.12

Non-deduction TDS for Photocopiers

VAT from Contractors who are awarded FSMA

As per Para 36A of the DVAT Act, 2004 in a works contract activity, the contractor is liable to deduct TDS @ 2% in case of registered dealer and @ 4% in respect of unregistered dealer.

As per Para 36A of the DVAT Act, 2004 " in a works contract activity, the contractor is also transferred to the awardee, the contractor is liable to deduct TDS @ 2% in case of registered dealer and @ 4% in respect of unregistered dealer.

The Department of Public Works and Maintenance is maintaining a Service Maintenance Agreement with dealers for the maintenance of photocopiers. Toner, Developer, Drum, etc. will be paid as per the agreement. The Department will be paying the contractors for the maintenance of photocopiers of the Government. The details of payment, worked out on the basis of records made available to audit in this regard is given below:

The Department of Public Works and Maintenance is maintaining a Service Maintenance Agreement with dealers for the maintenance of photocopiers. Toner, Developer, Drum, etc. will be paid as per the agreement. The Department will be paying the contractors for the maintenance of photocopiers of the Government. The details of payment, worked out on the basis of records made available to audit in this regard is given below:

(In Rupees)

S. No.	Name of Agency	Total	TDS on VAT @ 2%	Deducted by the Deptt.	Balance to be deducted/recovered
1	M/s. Sympower	2489313	52825	Nil	52825
2	M/s. HCL	2951	5403	Nil	5403
3	M/s. Unicop	20812	695	Nil	695
4	M/s. Recoh	14970	1291	Nil	1291
	Total	2528046	60214	Nil	60214

Reasons for non-deduction of TDS on account of VAT from FSMA contractors may be as follows: If necessary action may be taken to recover the tax from the concerned contractors. The verification of relevant records and credited to Govt. account under the Department may also requested to review the calculation @ 4%, is

Reasons for non-deduction of TDS on account of VAT from FSMA contractors may be as follows: If necessary action may be taken to recover the tax from the concerned contractors. The verification of relevant records and credited to Govt. account under the Department may also requested to review the calculation @ 4%, is

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(23)

~~PARA-24~~

Para No.4 (Reference: 10 Dt. 09.10.12)

Para-24

Para 24
10/24/12/4

In accordance with Govt. of India Ministry of Finance OM No. 19029/1/78/E-IV(B) dated 31.8.1978, the Transport Allowance is not admissible while on Leave in a Full Calendar Month, whereas a payment of Transport allowance to Ms Neena Sharma, Gr-II, Steno for the period March 2011 for Rs. 2320/- was paid as she was on CCL w.e.f. 14.3.11 to 22.4.11.

Hence the over payment of TA for Rs. 2320/- may be recovered under intimation to audit. Similar other cases may also be reviewed and remedial action may be taken and compliance may be ensured.

59/c
 65/2
 30/2
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~~Page 23~~
~~Page 24~~

Page No. 6 (Reference: (Audit Memo No. 23 dt. 18.10.12)

~~PAPA-25~~

~~Pawa-25~~

Contract award for Comprehensive AMC for Konika Minolta Photocopiers to M/s.HCL Infosystems and FSMA for Toshiba-e-Studio and Sharp Photocopiers to M/s.Synpoh Marketing Pvt.Ltd.

General Administration Department vide its noting at page 25/N of File No. 276/22009/CTB took a policy to put all photocopier machines in the department under Full Service Maintenance Agreement (FSMA) in order to avoid to procure tonners and other consumables spare parts for machines and decided that department may not procure these items, on the basis of the report submitted by the Evaluation Committee vide its meeting on 12.04.2010 and decided not to give Comprehensive Annual Maintenance Contract for any of the machines in the department as, giving FSMA is economical and the department need not to procure tonner etc. under FSMA.. Accordingly, department called an open tender in the month of June, 2010 through its procurement portal for 68 photocopiers of the Department which includes One Konika Minolta Magicolour 2480 MF and four Konika Minolta KM 1390 machines. The copy of the NIT placed in the tender shows that the department called for quoting per copy charges under FSMA for all photocopiers and not for Comprehensive Annual Maintenance Contract for any of the machines.

Tenders were opened and three firms participated in the tender process. One firm's tender were rejected after opening technical bid and the financial bid of the other two firms named M/s.Synpoh Marketing Pvt.Ltd. and M/s.HCL Infosystems were opened. In the price M/s.HCL Infosystems quoted rates @Rs.0.34 per copy for FSMA for machines of Toshiba-e-Studio and Sharp and quoted Rs.5000 per copy & Rs.1900 per copy for Konika Minolta Magicolour 2480 MF and Konika Minolta KM - 1390 respectively. M/s.Synpoh Marketing Pvt.Ltd. quoted rates @Rs.0.31 per copy for Toshiba-e-studio machines and Rs.0.34 per copy for sharp machines and not quoted for Konika minolta machines. Department negotiated with M/s.Synpoh Marketing Pvt.Ltd for Toshiba-e-studio machines and per copy got reduced to Rs.0.31 for Sharp machines on the condition that the cost for FSMA for Toshiba-e-Studio should

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also be awarded...
while made the...

Department has not considered the Konika Minolta machines
with M/s.Sympoh Marketing Pvt.Ltd.

Department
Toshiba-studio
awarded...
Rs.5000 & Rs.19000
Konika Minolta KM
that they were the
have been accorded
The contract has
conditions after...

the contract for FSMA to M/s.Sympoh Marketing Pvt.Ltd for
and Sharp machines @ Rs.0.31 per copy. Department also
Annual Maintenance Contract to M/s.HCL Infosystem @
annum for one Konika Minolta Magicolour 2480 MF and four
machines respectively for a period of one year on the ground
who have quoted the rates. The awards of the above contract
basis of the report of the evaluation committee dated 23.12.10.
ended for further one more year on the same rate, term&
of one year

Audit is of the view that the following irregularities were occurred in awarding
the contract in violation of CFR and other CVC guidelines in this regard.

1. The Evaluation Committee has not noticed that the rates quoted by M/s.HCL Infosystem for their bid for one Konika Minolta Magicolour 2480 MF and four Konika Minolta KM 1390 machines is for per copy and no further correspondence with the firm regarding the clarity whether the rates are for per copy or per annum but went on to award the contract to them on per annum basis
2. The tenders of M/s.HCL Infosystem for these Konika Minolta Machines should not have been accepted by the department as the department never asked the rates of Comprehensive AMC in its tender but asked to quote only rates per copy on FSMA basis and the tenders were awarded to them on the ground that they are the only firm who have quoted the rates for these machines which is in violation of CFR and CVC guidelines.

3. Department awarded the Comprehensive AMC for these Konika Machines despite the policy taken by the department, with the approval of competent authority, to award Comprehensive Annual Maintenance Contract for any of the machines in the department as giving FSMA is economical and the department need not to procure tonner etc. under FSMA. The policy decision has also not been revised/changed with the approval of the competent authority.
4. Department entered into contract with M/s.Sympoh Marketing Pvt.Ltd @ Rs.0.31 per copy for Toshiba-e-studio machines and Sharp machines by accepting the conditional tender at the time of negotiation which is in violation of CFR and CVC guidelines

Reasons for not adhering to the CFR and CVC guidelines and awarding irregular contract as mentioned above may be elucidated to audit

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33/c
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56/c

~~PARA-26~~

Para-26

Para No. 6 (Assistance Grant) Memo No. 25 (23.6.12)

Non-maintenance of GIA register:

As per Rule 212(4) of GFR, a Register of Grants shall be maintained by the sanctioning authority in the format given in form GFR-39. The details of Grants released like purpose of grant, conditions attached to the grant, amount sanctioned, dated initials of the sanctioning authority, date by which statement of accounts along with utilization certificate are to be furnished by the grantee, unspent balance if any etc. are to be mentioned in the relevant column of the said register. Further as per the said Rule, no bill should be signed unless it has been noted in the Register of Grants against the relevant sanctions.

But the scrutiny of records maintained by the department revealed that the department released grants to Delhi Minorities Commission during the audit period 2010-12 as detailed below.

(Rs. In lakhs)

Year	Grant released	Amount spent on previous years	Total grant available	Grant utilized	Unspent Balance	Whether UC received or not
2010-11	50.00	0.00	50.00	78.55	47.50	Yes
2011-12	300.00	0.00	347.50	Not available in records		No.

Utilization certificates for the year 2011-12 was not obtained from the Grantee Institute by the Department. No Pattern of Assistance was prepared by the department for the use of grants as required under GFR. No GIA register is maintained by the department as required under Rule 212(4) of GFR.

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2/1

Reasons for not adhering to the instructions on the Grant-in-Aid may kindly be elucidated to audit. Department may also take immediate steps to obtain the UC for the grants released by them. Department may maintain GIA register in the prescribed format as per Rule 212(4) of GFR and compliance may shown to audit.

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PART II
CURRENT REPORT
(2012-2013 to 2014-2015)

Para 1: Incorrect Fixation of Pay

Para-27

Under CCS(RP) Rules 2008, the annual/promotional increment will be 3% of Pay in the running pay band and corresponding Grade pay rounded off to next multiple of Rs. 10. While rounding off, paisa should be ignored, but any amount of rupee or more should be rounded off to next multiple of Rs.10.

On scrutiny of Service Book of the Sh. Suresh Kumar M., LDC, it has been observed that while fixing pay on promotion as UDC, the pay of the incumbent was fixed incorrectly as given below:-

(1) Sh. Suresh Kumar M., UDC - PAY BAND -1 Rs. 5200-20200 GRADE PAY-Rs. 2400

DATE	PAY + GP FIXED BY THE DEPARTMENT (In Rupees)	PAY + GP TO BE FIXED (In Rupees)
01.07.2008	7460 + 1900	7460 + 1900
07.10.2008 (Promotion)	7750 + 2400	7740 + 2400
01.07.2009	8060 + 2400	8050 + 2400
01.07.2010	8380 + 2400	8370 + 2400
01.07.2011	8710 + 2400	8700 + 2400
01.07.2012	9050 + 2400	9040 + 2400
01.07.2013	9400 + 2400	9390 + 2400
01.07.2014	9760 + 2400	9750 + 2400
01.07.2015	10130 + 2400	10120 + 2400

Necessary steps should be taken to re-fix the pay & recover the excess amount paid due to wrong fixation after due verification of records under intimation to Audit.

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30/5/2016
 34
 53/c

~~PARA-28~~ **Para-28**
 Non-verification of remittance of Rs. 25,000/- in r/o General Administration Department, Delhi Sachivalaya

The Deptt. officer was asked to get the verification of some receipts from the concerned PAO vide letter dated JB 07 15. PAO has verified all the 10 receipts except the following:

Date	Chaitan No.	Amount to be verified by the PAO (Rs.)	Amount verified by PAO (Rs.)	Balance (Rs.)
04.03.20		2,65,860/-	2,40,860/-	25,000/-

As per record a DD bearing No. 749535 dated 20.09.2012 amounting to Rs. 25,000/- was deposited in the Bank which was received from M/s Matta Sports in r/o Performance Security. But neither the amount of said DD was credited into govt. account nor the same has been returned to the department by the Bank till date

Para 29/29
 Para 3

Necessary steps should be taken to realize the amount at the earliest possible under intimation to audit.

~~PARA-28~~ **Para-28**
 Non-adjustment of Outstanding A.C. Bills amounting to Rs. 2,50,29,014/-

Under Rule 132 (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 or may sum on 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 2003-2004 to 2014-15 as per details given below:-

S.No.	Year	Total No. of Bills pending	Amount (in Rs.)
1	2003-04	1	2,500/-
2	2004-05	5	9,52,282/-
3	2005-06	4	3,20,646/-
4	2006-07	1	5,55,741/-
5	2007-08	1	8,02,933/-
6	2008-09	14	3,83,451/-
7	2009-10	16	27,41,972/-
8	2010-11	15	26,07,786/-
9	2011-12	17	18,41,777/-
10	2012-13	17	28,72,253/-
11	2013-14	15	24,69,044/-
12	2014-15	165	94,78,629/-
TOTAL		250	2,50,29,014/-

Settled as taken as Audit
in the current period 2022-23
Report
03/07/2023
1 Ao Audit Party No. 02

Necessary steps to be taken to adjust the outstanding AC bills at the earliest after due verification of records.

28/11/2015
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 P-30
 Para-29
 Para-30

Improper maintenance of Stock Registers.

Scrutiny of Stock Registers revealed the following shortcomings:-

(1) **Non-Verification of Assets**

Under Rule 194 of G.R. 2005, verification of Consumables & non consumables A physical verification of all the consumable goods and materials should be undertaken at least once in a year and discrepancies, if any, should be recorded in the stock register for appropriate action by the competent authority.

Scrutiny of consumable & non-consumable stock registers revealed that there was no annual physical verification carried out during the audit period 2012-2015.

(2) **Totalling error in closing balance of the articles in stock register**

Scrutiny of stock register revealed that there were some totalling errors in closing balance of the articles in stock register as mentioned below.

Particulars	Date	Opening balance	Receipt	Issue	Closing balance as per stock register	Closing balance as per audit
File Leather Box	27.03.2012	24				4
Table Top	27.03.2012	3			0	10
CD Writer	18.03.2015	20	1		0	1
Coffee Mug	Jan. 2013	6	70	15	82	20
Wall Clock	30.04.2013	3	10		14	09
						10

(1) **Page Counting Certificate**

Page counting certificate has not been given in the consumable & non-consumable stock registers.

Necessary steps should be taken to update the stock registers after due verification of records under intimation to audit.

P-21
 31
 Para-30

Para-30
 Para-30

Para-5 non-issues of Library Books amounting to Rs. 11,443/-

Under Rule 194 of G.R. loss of 5 volumes per 1000 volumes of books issued / consulted in a year may be taken as reasonable provided such losses are not attributable to dishonesty or negligence. However loss of a book of a value exceeding Rs. 1000/- (Rs. One thousand only) and rare books irrespective of value shall invariably be investigated and appropriate action taken.

Scrutiny of Library records and other information in regard to Library made available to audit, the following discrepancies / irregularities are found

- (a) 26 No. of books which were issued to officers are not yet recovered. The issues are done during the year 2003 to 2014. The total value of the books issued was Rs. 11443/-.
- (b) There is no proper monitoring system to get back the books issued as several persons to whom the books were issued has already left the institution.

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5/1/17

~~PARA-33~~

Para-31

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P-32

Recovery of excess payment tun Rs. 1770/-

(Memo 09 dated 12.07.2017)

Under CCS (RP) Rules 2008, the annual/periodical notional increment will be 3% of the running pay band and corresponding grade pay rounded off to next Rs 10. While rounding off, paise should be ignored, but any amount of paise should be rounded off to next multiple of Rs 10.

On scrutiny of Service Book of Smt. Lissy Kataria, Gr.III (DASS)/UDC, it has been observed that while fixing pay on promotion to UDC, the pay of the incumbent was incorrectly as given below

Date	Pay + GP fixed by Department (in Rs.)	Pay + GP to be fixed (in Rs.)
31.07.17 (Promotion)	7460 + 1900	
	7750 + 2400	✓ 7740 + 2400
	8060 + 2400	8050 + 2400
	8380 + 2400	8370 + 2400
	8700 + 2400	8700 + 2400
	9020 + 2400	9040 + 2400
	9400 + 2400	9390 + 2400
	9760 + 2400	9750 + 2400
	10130 + 2400	10120 + 2400

Excess Recovery amounting to Rs.1770/- may be made from the official after due verification of records and other similar cases may also be reviewed at their own level.

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ANNEXURE-I T
Recovery statement in R/o Lisa

Basic	Period	B.P.	GP	Pay (BP+GP) (4%L)	D	H.R.A. (4*30%) 6	T.A. (B.TA+D) A% 7	Total (4+5+6+7) 8
			2400			3045	3712	18531
	Aug-08	7750	2400	10150		3045	3712	18531
	Oct-08	7750	2400	10150		3045	3712	18531
	Nov-08	7750	2400	10150		3045	3712	18531
	Dec-08	7750	2400	10150		3045	3712	18531
	Jan-09	7750	2400	10150		3045	3904	19332
	Feb-09	7750	2400	10150		3045	3904	19332
	Mar-09	7750	2400	10150		3045	3904	19332
	Apr-09	7750	2400	10150		3045	3904	19332
	May-09	7750	2400	10150		3045	3904	19332
	Jun-09	7750	2400	10150		3045	3904	19332
	Jul-09	8060	2400	10460		3138	4064	20486
	Aug-09	8060	2400	10460		3138	4064	20486
	Sep-09	8060	2400	10460		3138	4064	20486
	Oct-09	8060	2400	10460		3138	4064	20486
	Nov-09	8060	2400	10460		3138	4064	20486
	Dec-09	8060	2400	10460		3138	4320	21579
	Jan-10	8060	2400	10460		3138	4320	21579
	Feb-10	8060	2400	10460		3138	4320	21579
	Mar-10	8060	2400	10460		3138	4320	21579
	Apr-10	8060	2400	10460		3138	4320	21579
	May-10	8060	2400	10460		3138	4320	21579
	Jun-10	8060	2400	10460		3138	4320	21579
	Jul-10	8380	2400	10780		3234	4640	23505
	Aug-10	8380	2400	10780		3234	4640	23505
	Sep-10	8380	2400	10780		3234	4640	23505
	Oct-10	8380	2400	10780		3234	4640	23505
	Nov-10	8380	2400	10780		3234	4640	23505
	Dec-10	8380	2400	10780		3234	4832	24344
	Jan-11	8380	2400	10780		3234	4832	24344
	Feb-11	8380	2400	10780		3234	4832	24344
	Mar-11	8380	2400	10780		3234	4832	24344
	Apr-11	8380	2400	10780		3234	4832	24344
	May-11	8380	2400	10780		3234	4832	24344
	Jun-11	8380	2400	10780		3234	4832	24344
	Jul-11	8710	2400	11110		3333	5056	25943
	Aug-11	8710	2400	11110		3333	5056	25943
	Sep-11	8710	2400	11110		3333	5056	25943
	Oct-11	8710	2400	11110		3333	5056	25943
	Nov-11	8710	2400	11110		3333	5056	25943
	Dec-11	8710	2400	11110		3333	5280	26945
	Jan-12	8710	2400	11110		3333	5280	26945

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STC STC (16) (15)

Feb-12	8710	2400	11100	3333	5280	26945
Mar-12	8710	2400	11100	3333	5280	26945
Apr-12	8710	2400	11100	3333	5280	26945
May-12	8710	2400	11100	3333	5280	26945
Jun-12	8710	2400	11100	3333	5280	26945
Jul-12	9050	2400	11450	3435	5504	28633
Aug-12	9050	2400	11450	3435	5504	28633
Sep-12	9050	2400	11450	3435	5504	28633
Oct-12	9050	2400	11450	3435	5504	28633
Nov-12	9050	2400	11450	3435	5504	28633
Dec-12	9050	2400	11450	3435	5504	28633
Jan-13	9050	2400	11450	3435	5760	29805
Feb-13	9050	2400	11450	3435	5760	29805
Mar-13	9050	2400	11450	3435	5760	29805
Apr-13	9050	2400	11450	3435	5760	29805
May-13	9050	2400	11450	3435	5760	29805
Jun-13	9050	2400	11450	3435	5760	29805
Jul-13	9400	2400	11800	3540	6080	32040
Aug-13	9400	2400	11800	3540	6080	32040
Sep-13	9400	2400	11800	3540	6080	32040
Oct-13	9400	2400	11800	3540	6080	32040
Nov-13	9400	2400	11800	3540	6080	32040
Dec-13	9400	2400	11800	3540	6080	32040
Jan-14	9400	2400	11800	3540	6400	33540
Feb-14	9400	2400	11800	3540	6400	33540
Mar-14	9400	2400	11800	3540	6400	33540
Apr-14	9400	2400	11800	3540	6400	33540
May-14	9400	2400	11800	3540	6400	33540
Jun-14	9400	2400	11800	3540	6400	33540
Jul-14	9760	2400	12160	3648	6624	35443
Aug-14	9760	2400	12160	3648	6624	35443
Sep-14	9760	2400	12160	3648	6624	35443
Oct-14	9760	2400	12160	3648	6624	35443
Nov-14	9760	2400	12160	3648	6624	35443
Dec-14	9760	2400	12160	3648	6624	35443
Jan-15	9760	2400	12160	3648	6816	36365
Feb-15	9760	2400	12160	3648	6816	36365
Mar-15	9760	2400	12160	3648	6816	36365
Apr-15	9760	2400	12160	3648	6816	36365
May-15	9760	2400	12160	3648	6816	36365
Jun-15	9760	2400	12160	3648	6816	36365
Jul-15	10130	2400	12530	3759	7008	38208
Aug-15	10130	2400	12530	3759	7008	38208
Sep-15	10130	2400	12530	3759	7008	38208
Oct-15	10130	2400	12530	3759	7008	38208
Nov-15	10130	2400	12530	3759	7008	38208
Dec-15	10130	2400	12530	3759	7008	38208

u9/c

57/c
 12/23/c
 15/57/c

2400		7215	3330		26925	-20
2400		7215	3330		26925	-20
2400	11700	7215	3330	528	26925	-20
2400	11700	7215	3330	528	26925	-20
2400	11440	8236.8	3432	550	28613	-20
2400	11440	8236.8	3432	550	28613	-20
2400	11440	8236.8	3432	550	28613	-20
2400	11440	8236.8	3432	550	28613	-20
2400	11440	8236.8	3432	550	28613	-20
2400	11440	8236.8	3432	550	28613	-20
2400	11440	9152	3432	576	29784	-21
2400		9152	3432	576	29784	-21
2400		9152	3432	576	29784	-21
2400	11440	9152	3432	576	29784	-21
2400	11410	9152	3432	576	29784	-21
2400	11790	10611	3537	608	32018	-22
2400	11790	10611	3537	608	32018	-22
2400	11790	10611	3537	608	32018	-22
2400	11790	10611	3537	608	32018	-22
2400	11790	10611	3537	608	32018	-22
2400	11790	10611	3537	608	32018	-22
2400	11790	10611	3537	608	32018	-22
2400	11790	11790	3537	640	33517	-23
2400	11790	11790	3537	640	33517	-23
2400	11790	11790	3537	640	33517	-23
2400	11790	11790	3537	640	33517	-23
2400	12150	1300	3645	667	35420	-24
2400	12150	1300	3645	667	35420	-24
2400	12150	1300	3645	667	35420	-24
2400	12150	1300	3645	667	35420	-24
2400	12150	1300	3645	667	35420	-24
2400	12150	1372	3645	681	36341	-24
2400	12150	1372	3645	681	36341	-24
2400	12150	1372	3645	681	36341	-24
2400	12150	1372	3645	681	36341	-24
2400	12150	1372	3645	681	36341	-24
2400	12530	14	3756	7008	38183	-25
2400	12530	14	3756	7008	38183	-25
2400	12530	14	3756	7008	38183	-25
2400	12530	14	3756	7008	38183	-25

X



~~PARA-35~~

~~P-33~~

Para-32

50/10

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10

2/10 46/c

(C) Sh. Laksh Kumar, UDC

Financial year, 2016-2017

Sl. No.	Description	(A) Deduction by the Assessee		(B) Deduction by Audit	
		(in rupees)	(in rupees)	(in rupees)	(in rupees)
1	Total Income	54,18		54,948	
2	Deductions (Sec. 10)				
	(a) Sec. 1A	19,00		19,000	
	(b) HRA Exemption	45,00		45,000	
	(c) Landlord Smt. Prema Devi is Mother of Sh. Bhadrakant				
3	Income after Deduction	48,38		52,748	
4	Sec. 15A(a) (i) (ii) (iii) (iv)	1,60		1,600	
5	Total Income	35,78		54,348	
6	Tax	10,30		10,300	
7	Sec. 15A(a) (i) (ii) (iii) (iv)	50,00		50,000	
8	Tax	10,00		10,000	
9	Total Tax deducted	72,30		72,300	
10	Income Tax Recoverable				

G Total = (A)+(B)+(C)

3045+9007+3202 = 15,54

Necessary Recovery amounting to Rs. 15254/- may be made from the concerned official after due verification of records and other similar cases may also be reviewed at your own level.

5/5

49/11 (9)
20/C 49/c

PART- II

CURRENT AUDIT REPORT

2017-18

Para No 1 (Ref Memo No Sdt. 06.2018)

P-33

Para-33

Sub: Wrong pay fixation.

Sh. Niraj Pal, Steno (D.O.A. 15/06/98) was granted 1st MACP w.e.f. 1/09/2008 in the grade pay of Rs. 2800/- and NFSG w.e.f. 22/06/2011 in the grade pay of Rs. 4200/-. Thereafter he was promoted to the post of Steno Grade II w.e.f. 22/06/2012 in the grade pay of Rs. 4600/-.

On scrutiny of service book in r/o Sh Niraj Pal Steno, it has been observed that he has been granted the benefit of notional increment at the time of pay fixation on promotion whereas no pay fixation shall accrue at the time of promotion only the difference of grade pay shall be given w.e.f. 22.06.2012 as he has already been granted MACP as per details below:-

Period	Pay Fixed as per Service Book	Pay is to be fixed as per Audit
Pay as on 01.07.2011	12 0+4200	12030+4200
Pay as on 22.06.2012 (on promotion as Grade II Steno)	12 0+4600	12070+4600
Pay as on 01.07.2012	12 30+4600	12520+4600
Pay as on 01.07.2013	12 0+4600	13040+4600
Pay as on 01.07.2014	12 0+4600	13570+4600
Pay as on 01.07.2015	12 0+4600	14120+4600
Pay as on 01.07.2016	50 (or level 7)	14700
Pay as on 01.07.2017	5 0	15500
Pay as on 01.07.2018	5 0	16200
DNI	0 .2018	

His pay may be refixed accordingly and an amount of Rs. 98388/- (Annexure A) may be recovered from him after due verification of records and deposited in Govt Account under intimation to audit. Similar other cases may also be reviewed at HOO level.

8/1

2/13

NEW BASIC PAY BP DA HRA TOTAL OLD BASIC PAY BP DA HRA TOTAL DIFFERENCE

Month	NEW BASIC	GR PAY	BP	DA	HRA	TOTAL	OLD BASIC	GR PAY	BP	DA	HRA	TOTAL	BP	DA	HRA	TOTAL
Jul 12	12520	4600	17120	72%	13336	29446	13030	4600	17630	12694	30324	13030	-510	-368	0	-878
Aug 12	12520	4600	17120	72%	13326	29446	13030	4600	17630	12694	30324	13030	-510	-368	0	-878
Sep 12	12520	4600	17120	72%	13326	29446	13030	4600	17630	12694	30324	13030	-510	-368	0	-878
Oct 12	12520	4600	17120	72%	13326	29446	13030	4600	17630	12694	30324	13030	-510	-368	0	-878
Nov 12	12520	4600	17120	72%	13326	29446	13030	4600	17630	12694	30324	13030	-510	-368	0	-878
Dec 12	12520	4600	17120	72%	13326	29446	13030	4600	17630	12694	30324	13030	-510	-368	0	-878
Jan 13	12520	4600	17120	80%	13696	30816	13030	4600	17530	12694	31734	13030	-510	-408	0	-918
Feb 13	12520	4600	17120	80%	13696	30816	13030	4600	17530	12694	31734	13030	-510	-408	0	-918
Mar 13	12520	4600	17120	80%	13696	30816	13030	4600	17530	12694	31734	13030	-510	-408	0	-918
Apr 13	12520	4600	17120	80%	13696	30816	13030	4600	17530	12694	31734	13030	-510	-408	0	-918
May 13	12520	4600	17120	80%	13696	30816	13030	4600	17530	12694	31734	13030	-510	-408	0	-918
Jun 13	12520	4600	17120	80%	13696	30816	13030	4600	17530	12694	31734	13030	-510	-408	0	-918
Jul 13	13040	4600	17640	90%	13876	33516	13560	4600	18160	16334	34504	13560	-520	-468	0	-988
Aug 13	13040	4600	17640	90%	13876	33516	13560	4600	18160	16334	34504	13560	-520	-468	0	-988
Sep 13	13040	4600	17640	90%	13876	33516	13560	4600	18160	16334	34504	13560	-520	-468	0	-988

Month	NEW BASIC	GR PAY	BP	DA	HRA	TOTAL	OLD BASIC	GR PAY	BP	DA	HRA	TOTAL	BP	DA	HRA	TOTAL
Oct 14	13570	4600	18170	10.7%	19442	37612	14110	4600	18710	20020	38730	14110	-540	-578	0	-1118
Nov 14	13570	4600	18170	10.7%	19442	37612	14110	4600	18710	20020	38730	14110	-540	-578	0	-1118
Dec 14	13570	4600	18170	10.7%	19442	37612	14110	4600	18710	20020	38730	14110	-540	-578	0	-1118
Jan 15	13570	4600	18170	10.7%	19442	37612	14110	4600	18710	20020	38730	14110	-540	-578	0	-1118
Feb 15	13570	4600	18170	10.7%	19442	37612	14110	4600	18710	20020	38730	14110	-540	-578	0	-1118

PK

2/15

... .. 10/1/2014 141,810 10/1/2014 101,300/06/2018

18/1

MONTH	NEW			OLD			DRAWN			DIFFERENCE				
	BASIC	GR PAY	BP	BASIC	GR PAY	BP	DA	HRA	TOTAL	BP	DA	HRA	TOTAL	
Mar-15	13570	4600	18170	113%	20532	5451	44153	14110	4600	18710	21142	5613	45465	
Apr-15	13570	4600	18170	113%	20532	5451	44153	14110	4600	18710	21142	5613	45465	
May-15	13570	4600	18170	113%	20532	5451	44153	4110	4600	18710	21142	5613	45465	
Jun-15	13570	4600	18170	113%	20532	5451	44153	14110	4600	18710	21142	5613	45465	
Jul-15	14120	4600	18720	119%	22277	5616	46613	14680	4600	19280	22943	5784	48007	
Aug-15	14120	4600	18720	119%	22277	5616	46613	14680	4600	19280	22943	5784	48007	
Sep-15	14120	4600	18720	119%	22277	5616	46613	14680	4600	19280	22943	5784	48007	
Oct-15	14120	4600	18720	119%	22277	5616	46613	14680	4600	19280	22943	5784	48007	
Nov-15	14120	4600	18720	119%	22277	5616	46613	14680	4600	19280	22943	5784	48007	
Dec-15	14120	4600	18720	119%	22277	5616	46613	14680	4600	19280	22943	5784	48007	
			554280			193200	24480	730734	66402	1544616	576480	193200	69680	752442

Under 7th CPC

MONTH	NEW			OLD			DRAWN			DIFFERENCE			
	BASIC	GR PAY	BP	BASIC	GR PAY	BP	DA	HRA	TOTAL	BP	DA	HRA	TOTAL
Jan-16	14120	4600	18720	0%	0	0	49000	0	0	0	0	0	0
Feb-16	14120	4600	18720	0%	0	0	49000	0	0	0	0	0	0
Mar-16	14120	4600	18720	0%	0	0	49000	0	0	0	0	0	0
Apr-16	14120	4600	18720	0%	0	0	49000	0	0	0	0	0	0
May-16	14120	4600	18720	0%	0	0	49000	0	0	0	0	0	0
Jun-16	14120	4600	18720	0%	0	0	49000	0	0	0	0	0	0
Jul-16	14120	4600	18720	2%	1010	0	51510	1040	0	52000	1040	0	53040
Aug-16	14120	4600	18720	2%	1010	0	51510	1040	0	52000	1040	0	53040
Sep-16	14120	4600	18720	2%	1010	0	51510	1040	0	52000	1040	0	53040
Oct-16	14120	4600	18720	2%	1010	0	51510	1040	0	52000	1040	0	53040
Nov-16	14120	4600	18720	2%	1010	0	51510	1040	0	52000	1040	0	53040
Dec-16	14120	4600	18720	2%	1010	0	51510	1040	0	52000	1040	0	53040

DRAWN

REFERENCE

Feb-17	50500	4%	2020	52520	52000	2080	54080	-1500	-60	0	-1560
Mar-17	50500	4%	2020	52520	52000	2080	54080	-1500	-60	0	-1560
Apr-17	50500	4%	2020	52520	52000	2080	54080	-1500	-60	0	-1560

~~PARA 37~~ ~~P. 36 P. 35~~ Para-34

45/2 16/c 5/4

Para No.2 (Ref Memo No 8

2016,

Subject : Irregular payment

per. Allowance amounting to Rs.9450/-

As per FA rules, Travel duty for a full calendar month covers part of any calendar

allowance is not admissible during absence from duty for training/tour etc. However, if the absence will be admissible for full month.

During the scrutiny of books it is observed that travel duty for full calendar month leave.

and information provided by the department it has been observed that allowance has been paid to the following staff for the

S. No	Name & Designation	Period	Amount of T.A. paid
1	Mrs. Namrata, Asst.	for period 01/01/2017 to 31.03.2017	1350*6 = 8100
	Sh. Satish Kumar, Asst.	5 days commuted leave for the period 14.04.2017 to 29.04.2017 (14.04.2017 Sunday)	1350
Total			9450/-

Hence, recover above mentioned staff from other cases may also be reviewed.

per. allowance amounting to Rs. 9450/- paid to the staff made under intimation to audit. Similar level.

~~P. 36~~ ~~PARA 38~~ Para-35

Para No.3 (Ref Memo No 1

Sub: Revision of License

License fee for general license for period 01/07/2013 vide PWD & H. Order No. II/2004/2749-2765 dated 10.

(2013)

amounting to Rs.1800/-

accommodations have been revised w.e.f. & H. Order No. F.4(1) Misc./PWD&H/A-2013 dated 10/07/2013.

During the last check of license fees has not been

for the audit period it is observed that deduction of license fee as per details given below

S.No	Name of the Official & Address of Govt Accommodation	License fees before revision recovered as per OR	Revised License fees	Difference of license fees
	Sh.Visas J. Menram, Asst. Qtr. No.108, Delhi Adm. flats, Sindh Kalan, Delhi	245	245	40*15 = 600
	Sh. J.K. Vashisht, D. Gr.II 625, Type III, Lina Delhi	245	245	40*15 = 600

53

rule 40/c

Sh Harish Kumar
1237/ Type II, Gulab
Bagh, Delhi
Total

245	40*15 600
018	
	1800/-

The License Fee may be recovered after due verification of records relating to pre-audit

and an amount of Rs.1800/- may be recovered under intimation to audit. Further recovery may also be made.

Similar other cases may be

Para No.4 (Ref Memo No 9)

Sub: Overpayment of pay E.O.L.

amounting to Rs.40085/-on account of

During the scrutiny of records it has been observed that full pay has been allowed during the audit period

information provided the department it has been observed that the staff who were on extra ordinary duty are given below

S.No Name & Designation

10 Overpayment of allowances

Sh Vivek Anawat.
Asstt
Sh Dinesh Lohel
JrAsstt

17	to	Rs 1380	(@	BP	1900
18		DA 796			
17	to	Rs 11779	(@	BP1900+	
17		DA 796			

Sh Mohar Singh, Pe

17	to	Rs 26926	(@	BP 7960+GP	
17		800+DA 13566+TA 3600			
		Rs 40085/-			

An amount of Rs 40085/- has been allowed during the audit period after due verification of records and intimation to audit. Similar other cases may be

covered from the concerned officials after due verification of records and intimation to the government account under intimation to HOO level.

Para No.5 (Ref Memo No 1 c)

Sub :-Non-Production

During audit for the year

following records have not been provided

1. GAR -6 stock register
2. Imprest Register (Pe)
3. Purchase files.
4. Stock Registers.
5. Property Register
6. OTA Register.
7. Certificates of fire, theft & fraud etc
8. Long Term Advance
9. Spouse Information & other details

attached

attached

attached

P-38

Para-37

P-36

Para-36

u3/c (S) 14/c 39/c

- 10. Records of Capita.
- 11. Record of sports security, sanitation
- 12. Records of KFS &

d
 fighters, Cafeterias, R & I, Pest control,
 nage and computers

The following rec
 not provided to au

g to the year 2015-16 to 2016-17 were also

- 1. Property Registe
- 2. Stock Register C
- 3. Record of Spo
Purchase File, Pe
- 4. Vehicles Record
- 5. TA & Tour,
Reimbursement
- 6. Bills of TA & To
- 7. Records KFS &

Non consumable
 ion Cafeterias, Library, Cafeterias, R& I,
 der of Security and Sanitations etc

long terms Advance Register, Medical
 n Fee 2015-16
 y etc
 nputers, fax etc.

Inspecting Audit Officer
Audit Party No-XXXII

Current Audit Report


u2/c
13/c 38/c

During the course of current audit, 11 Observation memos & 01 record Memo (a to i) were issued highlighting various irregularities. Recoveries to the tune of Rs.2,64,145/- were pointed out by the Audit. The Department has not submitted reply of any Observation Memo and some Record Memo. Hence, all the 11 Observation memos and 01 Record Memo (including 01 Para for Non Production of Record) have been converted into 07 Audit Para (including 01 para for Non Production of Record) with recovery of Rs.2,64,145/- & 05 number of TAN.

Detail of Current Recoveries

Memo No.	Details of Para	Details of Recovery (Amount In Rs.)	Recovered on the spot (In Rs.)	To be recovered (In Rs.)	Whether PARA / TAN
3	Outstanding Contingent Advances amounting to Rs.46,09,653/-.	0	0	0	PARA-1
6	Short Recovery of License Fee amounting to Rs. 40,055/-.	40,055/-	0	40,055/-	PARA-2
7	Outstanding TA/LTC Advances amounting to Rs.1,30,765/-.	0	0	0	PARA-3
8	Non deduction of TDS on GST amounting to Rs. 79,778/- from contingency bills.	79,778/-	0	79,778/-	PARA-4
9	Short deduction of UTGEIS amounting to Rs. 53,010/-.	53,010/-	0	53,010/-	PARA-5
10	Overpayment of Pay & Allowances amounting to Rs.91,302/- due to remaining on Child Care Leave for more than 365 days.	91,302/-	0	91,302/-	PARA-6
	Total	2,64,145/-	0	2,64,145/-	

The Internal Audit Report has been prepared on the basis of information/records furnished and made available by the General Administration Department (GAD), Govt. of NCT of Delhi, 2nd Level, Delhi Sectt., I P Estate, Delhi for the period 2018-19 to 2019-20. The Audit disclaims any responsibility for non-production of record/information or mis-information provided by the General Administration Department (GAD), Govt. of NCT of Delhi, 2nd Level, Delhi Sectt., I P Estate, 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 General Administration Department (GAD), Govt. of NCT of Delhi, 2nd Level, Delhi Sectt., I P Estate, Delhi. The Dte. of Audit is not responsible for any legal consequences arising at any time in the future, in whatsoever manner and whatsoever ways.


Shyam Sunder Dhingra
A.O./ I.A.O.
Audit Party No 01

PART-II

CURRENT AUDIT REPORT (2018-19 to 2019-20)

4/12/20
37/2

P-39

PARA No.01: Outstanding Contingent Advances amounting to Rs.46,09,653/-.
(Reference Observation Memo No. 03 Dated 25.03.2021)

During the test check of Abstract Contingent Advance Register maintained by the *General Administration Department (GAD), Delhi Secretariat, I P Estate, New Delhi* for the Audit period 2018-19 To 2019-20, it has been noticed that Contingent Advance amounting to Rs.46,09,653/- (Rs. Forty Six Lakh Nine Thousand Six Hundred Fifty Three Only) have not been settled till date. The detail of Contingent Advance is as under:

For the year 2018-19

S.No.	Bill No.	Dated	Agency	Purpose	Amount (In Rs.)
1	ACB-2149	20.11.2018	NA	Petrol Min GAD	10,000/-
2	ACB-2419	14.12.2018	NA	Petrol CM Delhi	10,000/-
3	ACB-2723	14.01.2019	NA	Diesel Central Pollution Control Board	13,673/-
4	ACB-2851	30.01.2019	NA	MTNL Connection Min (GAD)	500/-
Total					34,173/-

For the year 2019-20

S.No	Bill No.	Dated	Agency Name	Purpose	Amount (In Rs.)
1	ACB-901	18.07.2019	Prashant Kumar	Tirath Yatra Vaishno Devi Shrine	60,000/-
2	ACB-851	07.2019	NA	Tirath Yatra	30,000/-
3	ACB-1279	06.09.2019		International Phone Call CM Delhi	7,000/-
4	ACB-1294	13.09.2019	Secy NDMC	Refund to Security Deposit of Central Park CP	1,34,000/-
5	ACB-1461	09.2019	NA	NA	41,08,726/-
6	ACB-1808	14.11.2019	DDCA Cricket	NA	6,254/-
7	ACB-1830	21.11.2019	NA	MTNL (S P Garg)	1,000/-
8	ACB-2087	16.12.2019	DTTDC	NA	2,00,000/-
9	ACB-2091	17.12.2019	DTC	NA	27,500/-
10	ACB-2092	17.12.2019	DTC	NA	1,000/-
Total					45,75,480/-

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

Handwritten notes:
taken as per in
03/07/2023
140 Audit Party No. 02
2022-23

PARA No.02: Short Recovery of License Fee amounting to Rs. 40,055/-.
 (Reference Observation Memo No. 06 Dated 31.03.2021)

During the test-check of Pay Bill Register, it has been noticed that the following Officers/officials are having Govt. Accommodation. The License Fee should be deducted as per the orders of Dte. of Estate/PWD, Govt. of NCT of Delhi. As per PWD order No.F.4(1)/Misc/PWD&H/A-II/2004/P.F/2388-2400 dated 15/02/2018, the License Fee was revised w.e.f. July 2017.

But in the following cases the new rates have not been implemented w.e.f. 01/07/2017 and for the period from 01/07/2017 to 31/03/2020, the license fee has been recovered at old rates:-

S.No	Name	Desig	Type	L.Fee to be deducted (In Rs.)	L.Fee ded. (In Rs.)	Period	Total recovery (In Rs.)
1	Pakshi Singh	Jr. Asstt.	II	310	245	07/17 To 03/21	45X65= 2925
2	Sanjay Kumar	Sr. Asstt	I	150	135	07/17 To 07/19	25X15= 375
3	Navneet Sharma	Peon	II	310	245	07/17 To 07/18	13X65= 845
4	Sushil Kumar	Peon	II	310	245	07/17 To 03/21	45X65= 2925
5	Raj Kumar	Peon	II	310	245	07/17 To 03/21	45X65= 2925
6	Veena	Sweeper	II	310	245	07/17 To 03/21	45X65= 2925
7	Harsh Kumar	Farash	I	135	150	07/17 To 03/21	45X15= 675
8	Nanjee Meena	Peon	II	310	245	07/17 To 03/18	9X65= 585
9	Bharat Lal	Peon	II	310	245	07/17 To 03/21	45X65= 2925
10	Ganga Prasad	PS	IV	1270	1065	07/17 To 03/21	45X205=9225
11	Rakesh Kumar	Sr. PA	III	470	370	07/17 To 03/21	45X100=4500
12	Naresh Kumar	PPS	IV	1270	1065	07/17 To 03/21	45X205=9225
Total							Rs.40,055/-

DDO may take necessary action to recover an amount of Rs.40,055/- (Rs. Forty thousand Fifty Five Only) from the concerned officers/Officials after due verification of figure and facts. Other similar cases, if any, may also be reviewed accordingly under intimation to audit.

S.No	Amnt	Dt	Detail	Officer Name
1	2925	2084	7/17+6/18=2940	Pakshi Singh
2	375	97	7/17+2/18=375	Sanjay Kumar
3	845	383	7/17+11/18=1195	Navneet Sharma
4	2925	1933	7/17+11/18=2965	Sushil Kumar
5	2925	↑	do	Raj Kumar
6	2925	↑	do	Veena
7	675	2614	Harsh 4400 VRS	Harsh Kumar
8	2925	↑	do	Bharat Lal
19445				
16520				

60/c 11/c
36/c

2084
2/12/18
363
2/11/18
VRS
No dues

12/11/22
11/11/20

12/11/22

PARA No.03: Outstanding TA/LTC Advances amounting to Rs.1,30,765/-.

(Reference Observation Memo No.07 Dated 31.03.2021)

During the test check of TA / LTC Advance Register maintained by the *General Administration Department(GAD), Delhi Secretariat, I P Estate, New Delhi* for the year 2018-19 to 2019-20, it has been noticed that TA / LTC Advance amounting to Rs.1,30,765/-(Rs. One Lakh Thirty Thousand Seven Hundred Sixty Five Only) have not been settled till date. The detail of TA/LTC Advances is as under:

For the year 2018-19

S.No.	Bill No.	Dated	Name of Employee / Designation	Block year	Amount (In Rs.)
1	1791	03/10/2018	Dharminder Singh, Supdt.	2016-17	79,465/-
2	2527	21.12.2018	Mukesh Chand Khandwal, Assistant	2014-17	51300/-
Total					1,30,765/-

awarded
Accepted
bills

Settled in view of reply of deptt. dly with documentary proofs as in file

Settled in view of reply

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

P. 41 Para - 39.

PARA No.04: Non deduction of TDS on GST amounting to Rs. 79,778/-from contingency bills.

(Reference Observation Memo No. 08 Dated 05.03.2021)

As per the provision pertaining to TDS under GST given under Section 51 of the CGST Act to be read with CGST Rule 66, TDS is to be deducted at the rate of 2 percent on payments made to the supplier of taxable goods and/or services, where the total value of such supply, under an individual contract, exceeds two lakh fifty thousand rupees. During the test check of the vouchers of the department, it has been noticed that TDS on GST amounting to Rs. 79,778/- @ 2% on Rs.39,88,911/- has not been deducted from the following bills :

S.No	Bill No./Date	Item purchased / service hired	Agency	Bill Amount with GST (In Rs.)	Bill amount without GST (In Rs.)	TDS on GST @ 2% (In Rs.)
1	CB-1153/17.07.18	Security	M/s Jai Prakash Security Agency	14,14,257/-	11,98,524/-	23,970/-
2	CB-1153/17.07.18	Security	M/s Jai Prakash Security Agency	16,98,505/-	14,39,412/-	28,788/-
3	CB-1123/16.07.18	Outsourcing of C-IV employees	M/s S N Enterprises	15,94,150/-	13,50,975/-	27,020/-
Total						79,778/-

2

Recovery of Rs.79,778/- may be effected from the concerned agency after due verification of facts and figures and deposit the same in Government Account under intimation to Audit.

Further all similar cases may also be reviewed on the basis of above analogy and recovery, if any may also made under intimation to audit.

PARA No.05: Short deduction of UTGEIS amounting to Rs. 53,010/-.
(Reference Observation Memo No.09 Dated 06.04.2021)

As per group Insurance scheme the rate of subscription is Rs. 120/- per month for Group "A" posts and Rs.60/- per month for group "B" posts.

- In pursuance of publication in Delhi Gazette notification dated 21.02.2011 issued by Govt. of NCT of Delhi, vide which classification of Group in respect of Principal Private Secretary has been notified and the post of PPA is classified as Group "A" Gazetted Non Ministerial. As these posts are Group-A posts, so the subscription towards UTGEIS is required to be deducted @ Rs 120/- PM w.e.f 01.01.2012 or from subsequent January month from the date of promotion of the officer.

During the Audit it has been observed that the Principal Private Secretary is group 'A' post but the subscription of U.T.G.E.I.S. has been deducted @ Rs.30/-per month or @ Rs.60 per month instead of Rs.120/-P.M. in respect of following Officers:

S.No	Name of Officer	of Desig.	Period	UTGEIS Deducted as per PBR	UTGEIS to be deducted	Amount to be Recovered
1	Satyaveer Kundu	PPS	01.01.2012 To 31.12.2017	30	60	72X30=2160
			01.01.2018 To 31.03.2021	30	120	39X90=3510
2	Shashi Kanojia	PPS	01.01.2012 To 31.12.2020	30	60	108X30=3240
			01.01.2021 To 31.03.2021	30	120	3X90=270
3	Chander Prabha	PPS	01.01.2012 To 31.12.2020	30	60	108X30=3240
			01.01.2021 To 31.03.2021	30	120	3X90=270
4	Hari Pal	PPS	01.01.2012 To 31.12.2020	30	60	108X30=3240
			01.01.2021 To 31.03.2021	30	120	3X90=270
5	Kamla Devi Kataria	PPS	01.01.2012 To 31.12.2016	30	60	60X30=1800
G.Total (A)						1800
G.Total (A)						18000

2. In pursuance of publication in Delhi Gazette notification dated 21.02.2011 issued by Govt of NCT of Delhi vide which classification of Group in respect of stenographer has been notified and the post of Sr. PA is classified as Group B Gazetted Non Ministerial and post of Stenographer Grade-II is classified as Group B Non Gazetted, Non Ministerial. As these posts are Group-B post so the subscription towards UTGEIS is required to be deducted @ Rs 60/- PM w.e.f 01.01.2012 or from subsequent January month from the date of promotion of the officer.

During the check of service book and PBR, it has been observed that the following Steno Grade-II has been promoted to the post of steno Grade-II but their UTGEIS subscription is still been deducted Rs.30/- per month instead of Rs.60/- per month.

S.NO.	NAME OF OFFICIAL	PERIOD	UTGEIS ded as per PBR	AMOUNT OF RECOVERY
1	Balwant Singh Negi, Steno Gr.II	01.01.12 to 31.03.2021	30	111x30=3330
2	Sanjeev Kumar, PA	01.01.2012 To 31.03.2021	30	111X30=3330
11	Sanjeev Sehgal, Steno Grade-II	01.01.2012 To 31.03.2021	30	111X30=3330
12	Manoj Kumar Rastogi, Sr. PA	01.01.2012 To 31.03.2021	30	111X30=3330
13	Rajeev Madan, Sr. PA	01.01.2012 To 31.03.2021	30	111X30=3330
15	Mayakoti Lakshmi	01.01.2015 To 31.03.2021		75X30=2250
16	Vinay Kumar, Sr. PA	01.01.2012 To 31.03.2021	30	111X30=3330
	Total (B)			22,230/-

3. In pursuance of publication in Delhi Gazette notification dated 03.09.2013 and Delhi Gazetted notification dated 01.06.2012 issued by Govt of NCT of Delhi vide which classification of Group in respect of Statistical Officers and Statistical Assistants has been notified. The post of SO is classified as Group B Gazetted and the post of Statistical Assistants is classified as Group B Non Gazetted. As these posts are Group-B post so the subscription towards UTGEIS is required to be deducted @ Rs 60/- PM w.e.f 01.01.2014 in r/o Statistical Officers and Rs. 60 per month in r/o Statistical Assistants w.e.f. 01.01.2013 or from subsequent January month from the date of appointment / promotion of the officer/ official.

On Scrutiny of the Service Book of Statistical Officers and Statistical Assistants, it has been noticed that the officers/officials have been appointed/ promoted in Group B Gazetted / Non Gazetted posts, but their UTGEIS has been deducted @ Rs.30 per month instead of Rs.60/- per month. The details are as under:

S.No.	Name	Desig	UTGEIS Deducted as per PBR	UTGEIS to be deducted	Period	Amount to be recovered
1	Satyender Prakash	Statistical Officer	30	60	01.01.2013 To 31.03.2021	99X30=2970
2	Anita Dawar	Statistical Officer	30	60	01.01.2013 To 31.03.2021	99X30=2970
2	Hemant Kumar	Statistical Assistant	30	60	01.01.2017 To 31.03.2021	51X30=1530

3	Loveyani	Statistical Assistant	30	60	01.01.2015 To 31.03.2021	75X30=2250
4	Suman Lambra	Statistical Assistant	30	60	01.01.2017 To 31.03.2021	51 X30=1530
5	Surinder Singh	Statistical Assistant	30	60	01.01.2017 To 31.03.2021	51 X30=1530
Total (C)						12780

560
7/c
39/c

DDO may take necessary action to recover an amount of Rs.53,010/- (A+B+C) from the above mentioned Officers / officials. Other similar cases may also be reviewed accordingly under intimation to Audit.

PARA No.06: Overpayment of Pay & Allowances amounting to Rs.91,302/- due to remaining on Child Care Leave for more than 365 days.

(Reference Observation Memo No.10 Dated 06.04.2021)

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

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

Period of CCL beyond 365 days	Salary per month (Basic+DA)	100% salary for the CCL Period	80% salary for the CCL Period	Over payment
14.12.18 To 31.12.18 (18 days)	Rs.53600/- +4824/- =58424/-	Rs.33,924/-	Rs.27,139/-	Rs.6,785/-
01.01.19 To 25.01.19 (25 days)	Rs.53600/- +6432/- =60032/-	Rs.48,413/-	Rs.38,730/-	Rs.9,683/-
03.06.19 To 27.06.19 (25 days)	Rs.53600/- +6432/- =60032/-	Rs.50,027/-	Rs.40,021/-	Rs.10,006/-
10.02.20 To 29.02.20 (20 days)	Rs.55,200/- +9384/- =64,584/-	Rs.44,541/-	Rs.35,633/-	Rs.8,908/-
01.03.20 To 27.03.20 (27 days)	Rs.55,200/- +9384/- =64,584/-	Rs.56,251/-	Rs.45,000/-	Rs.11,251/-
02.12.20 To 31.12.20 (30 Days)	Rs. 56900/-+9673 =66,573/-	Rs.64,425/-	Rs.51,540/-	Rs.12,885/-
01.01.21 To 31.01.21 (31 Days)	Rs. 56900/-+9673 =66,573/-	Rs.66,573/-	Rs.53,258/-	Rs.13,315/-
01.02.21 To 28.02.21 (28 Days)	Rs. 56900/-+9673 =66,573/-	Rs.66,573/-	Rs.53,258/-	Rs.13,315/-
01.03.21 To 12.03.21 (12 Days)	Rs. 56900/-+9673 =66,573/-	Rs.25,770/-	Rs.20,616/-	Rs.5,154/-
Total				Rs.91,302/-

DDO may take necessary action to recover an amount of Rs. 91,302/- (Rs. Ninety One Thousand Three Hundred Two Only) from Mrs. Mahakoti Lakshmi, Steno Grade-II after due verification of facts and figures. Other similar cases may also be reviewed accordingly under intimation to audit.

Settled in view of reply of Deptt
 A/c of ...

PB	Date	Am't.
183	11/11/22	23000
32	16/5/22	23000
2213	17/4/22	23000
2012	18/11/22	22500
		91302

19/4/22
 23000
 23000
 23000
 22500
 91302

P. 43
35/c 6/c 37/4
Para-41
PARA No.07: Non Production of Record.

The following record has not been provided by the department:

1. Tender Sale Register and Tender opening Register.
2. Contingency Register along with voucher/bills and quotation file.
3. Stock Register (consumable & Non consumable) and Property Register.
4. All the purchase files (various purchases made during the audit period)
5. AMC/CMC files/agreements of all equipments/machinery/computers etc.
6. Register/record of unserviceable store and dead stock register.
7. Condemnation file/record.
8. Detail of vehicles, Log books/History Sheets, POL account
9. Detail of vehicle hired along with tender files.
10. Details of staff who were on leave for full calendar month and more than one month during the audit period.
11. Details of staff who were on Extra Ordinary leave during the audit period.
12. Reply regarding Settlement of old audit paras
13. List of employees who are placed under suspension during audit period.
14. Spouse information (as per Performa enclosed)
15. List of Pending Pension Cases & action taken may be furnished to audit.
16. Record / file regarding Canteen, Kendriya Bhandar, Amul Counter, SBI ATM, Canara Bank.

(Shyam Sunder Dhiogra)
AO/IAO
Audit Party No.01

Part II
Current audit report

Para NO 1

(Audit Memo NO. 5 Dated :- 03.8.2022) 20-33

Subject – Outstanding contingent advances amounting to Rs. 1824301/-

As per Rule 162 b (1) of R&P Rules (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.

During test check of Abstract Contingent Advance Register maintained by Deptt, for the audit period 2020-22, following contingent advance amounting to Rs. 1824301/- has been found to not been settled till detail as under :

ACB Bill NO.	Date	amount	agency
46	13.04.2020	50000	Sanitation Material
113	01.05.2020	176671	MTNL
158	11.05.22	496747	MTNL
602	05.08.2020	14777	Uttam Toyota
813	25.08.2020	14979	Uttam Toyota
774	6.8.20	15000	Raj Kumar Driver
912	26.8.21	10000	Chander Prabha PPS
1207	24.9.21	15000	Raj Kumar Driver
1274	Oct-21	10000	Mohd Anees
1275	26.10.21	15000	J K Vashisht
1276	26.10.21	15000	Raj Kumar Driver
1277	26.10.21	12508	Delhi Distrit Cricket Association
1423	29.10.21	15000	J K vashisht
1484	8.11.21	10000	Raj Kumar Driver
1491	12.11.21	10000	J K Vashisht
1495	12.11.21	15000	Bipin Kumar jha
1607	18.11.21	40000	Briesh Pandey ASO
1629	1.12.21	30000	Deepak Dixit ASO
1697	6.12.21	30000	Deepak Dixit ASO
1755	13.12.21	30000	Deepak Dixit ASO
1767	16.12.21	88000	Mo ali Ashraf
1768	16.12.21	15000	Devanand
1846	29.12.21	50000	Bharat Petroleaum Corporation
2090	4.2.22	15000	Delhi Soccer Association
2399	24.3.22	140000	IIPA

Handwritten notes:
 Settled as per current bill
 Break in Abstract Report 20-22
 03-07-2023
 IAO Audit Party No. 02

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56	7.4.22	50000	Bharat Petroleaum Corporation
359	12.5.22	262619	IGL
533	3.6.22	32500	DTC
575	10.6.22	10000	Sanjeev Kumar
616	13.6.22	15000	C M Office Caretaker
728	6.7.22	88000	Manish Garg advance for technology devices
2043	25.1.22	32500	DTC
	Total	1824301	

Necessary steps be taken to settle the above outstanding advances under intimation to audit.

Para NO .2

(Audit Memo No.03 Dated: 02.08.2022)

Para - 42

Sub: Short Recovery of Licence fee amounting to Rs. 2960/-

8-19.

As per Govt. of NCT of Delhi letter No.F.4(1)/Misc/PWD& H/A-II/2004/PF/10039-51 dated 16.07.2018, the rates of license fee of the Delhi Govt. residential accommodation has been revised w.e.f. 01.07.2017. Further, in pursuance of Dte. Of Estates OM No. 1811/2/2015-PI-III dated 29.06.2020 and as per public works department, the License Fee rates have again been revised w.e.f. 01.07.2020 vide Public Works Department & Housing order No.F.4(1)/Misc/PWD&H/A-II/Part.file/8494-8588 dated 08.10.2020

However, during the test-check of Pay Bill Register, it has come to notice that following officials are having Govt. Accommodation and the license fee has not been recovered from them as per revised rates for the period detailed below:-

S. No	Name of official & Designation	Type of Qtr.	License fee enhanced (In Rs.)	Deducted License fee (In Rs.)	Diff. (In Rs.)	Period	Amount of Recovery (In Rs)	Remarks
1.	Shri Rajesh Kumar, Asstt.	Type II	310	245	65	3/20 to 6/20 (4 months)	65X4= Rs.260/-	Paid upto 6/21 as per LPC Transferred to SBV Vijay Enclave, Delhi
			370	245	125	7/20 to 6/21 (12 months)	125 x 12= Rs. 1500/-	

26/c 98/c

2.	Shri Ashwani Mahur, Asstt	Type II	370	310	60	7/20 to 2/22 (20 months)	60x20= Rs. 1200/-	Paid upto 2/22 as per LPC Transferred to GBSSS, NO 2 Kalka Ji, Delhi
						Total	2960/-	

DDO may take necessary action to recover an amount of Rs.2,960/- from the concerned employees after due verification of facts & figure. Similar cases may be reviewed under intimation to audit.

~~Para no. 3~~

Para - 43

(Audit Memo NO. 8 Dated :- 05.8.2022)

204-214

Subject :- Recovery of Rs.15488/- on account of wrong pay fixation

As per the Rule No.13 of CCS(Revised Pay) Rules 2008, "In the case of calculation of increments under the revised pay structure, paise should be ignored, but any amount of a rupee or more should be rounded off to next multiple of 10.

Further, the clarification at point 4 of M/o Finance, GOI, OM No. 1/1/2008-IC dated 29.01.09, reads as - " In the case of calculation of increments under the revised pay structure, paise should be ignored, but any amount of a rupee or more should be rounded off to the next multiple of 10.

During test check of service books provided, it is observed that above observations have not been followed as per detail given below and pay needs to be refixed as under :-

Annexure ?

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25/10 27/10

1. L Rajo Singh, Gr II

L Rajo Singh, Gr II			
Period	Pay fixed by deptt	Pay fixed by audit	Remark
Pay as on 1.7.08	7460+1900=9360	7460+1900=9360	
Promotion to post of UDC 18.7.2008 to 30.6.2009	7750+2400=10150	7740+2400=10140 ✓	Promotional increment of rs. 280.8 on 3% of 7460+1900 to be rounded off to Rs. 280/-
1.7.2009 to 30.6.2010	8060+2400=10460	8050+2400=10450	
1.7.2010 to 30.6.2011	8380+2400=10780	8370+2400=10770	
1.7.2011 to 30.6.2012	8710+2400=11110	8700+2400=11100	
1.7.2012 to 30.6.2013	9050+2400=11450	9040+2400=11440	
1.7.2013 to 30.6.2014	9400+2400=11800	9390+2400=11790	
1.7.2014 to 30.6.2015	9760+2400=12160	9750+2400=12150	
1.7.2015 to 30.6.2016	10130+2400=12530	10120+2400=12520	
1.7.2016 after grant of NSFG and pay fixation under 7 th cpc	39900	39900	

2. Sudeep Kumar Banerjee, Gr II

Sudeep Kumar Banerjee, Gr II			
Period	Pay fixed by deptt	Pay fixed by audit	Remark
Pay as on 1.7.08	7460+1900=9360	7460+1900=9360	
Promotion to post of UDC 29.8.2008 to 30.6.2009	7750+2400=10150	7740+2400=10140	Promotional increment of rs. 280.8 on 3% of 7460+1900 to be rounded off to Rs. 280/-

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24.10

26/10

1.7.2009 to 30.6.2010	8060+2400=10460	8050+2400=10450	
1.7.2010 to 30.6.2011	8380+2400=10780	8370+2400=10770	
1.7.2011 to 30.6.2012	8710+2400=11110	8700+2400=11100	
1.7.2012 to 30.6.2013	9050+2400=11450	9040+2400=11440	
1.7.2013 to 30.6.2014	9400+2400=11800	9390+2400=11790	
1.7.2014 to 30.6.2015	9760+2400=12160	9750+2400=12150	
1.7.2015 to 30.6.2016	10130+2400=12530	10120+2400=12520	
1.7.2016 after grant of NSFG and pay fixation under 7 th cpc	39900	39900	

The excess paid has been calculated on the basis of above pay fixation and is enclosed as annexure to the memo.

DDO may take necessary action to recover an amount of Rs.15488/- (7972+7516) from the concerned employees after due verification of facts & figure. Similar cases may also be reviewed under intimation to audit.

Para no. 4

Para-44

(Audit Memo No. 10 Dated: 08.08.2022)

220, 103-108

Subject :- over payment of salary during child care leave of Rs 24200/-

Vide OM No. 11020/01/2017-Estt(L), dated 30.08.2019 issued by Govt. of India, Ministry of Personnel PG & Pension, Department of Personnel & Training has amended in the CCS (Leave) Rules, 1972 consequent upon the implementation of the recommendation of 7th CPC. With the amendment of Rule 43-C relating to Child care Leave (CCL), following changes have been made:-

- CCL may be granted at 100% of the leave salary for the first 365 days and 80% of the leave salary for the next 365 days.
- CCL may be extended to single male parents who may include unmarried or widower or divorcee employees.
- For single female Government servants, the CCL may be granted for six spell in a calendar year. However, for other eligible Government servants it will continue to be granted for a maximum of 3 spells in a calendar year.

✓

h

The amendments made in the CCS (Leave) Rules, 1972 vide Notification dated 11.12.2018 have come into force w.e.f. 14.12.18.

During the test check of the records of CCL and scrutiny of Pay Bill Registers for the period 2020-22 and service book of the officials, it has been found that the following staff is on CCL but 100% of the leave salary was paid to them for the entire CCL period, CCL should be granted at 100% of Salary for first 365 days and 80% of salary for next 365 days. The deptt has paid 100% of the salary for next 365 days, which was not admissible as per detail below:-

S. No	Name & Designation	CCL balance as on 14.12.18	Period of CCL w.e.f. 14.12.18	No. of days CCL taken after 14.12.18 and above than 365	Basic	DA	Total (BP+DA)	Recovery @ 20% of (BP+DA)	Amount to be recovered
1	.Smt. Sangeeta Chamoli, Sr Assistant	163	7.1.19 to 18.1.19	12	36500	4380 12%	40880	8176	3165
			5.3.19 to 22.3.19	18	36500	4380 12%	40880	8176	4748
			2.9.19 to 13.9.19	12	37600	6392 17%	43992	8798	3519
			20.2.20 to 12.3.20	22	37600	6392 17%	43992	8798	6338
			29.11.21 to 17.12.21	19	39900	12369 31%	52269	10454	6430
Total									24200

DDO may take necessary action to recover an amount of Rs. 24200/- from the concerned employees after due verification of facts & figure. Similar cases may also be reviewed under intimation to audit.

~~Para no. 5~~

Para-45

(Audit Memo NO. 11 Dated :- 10.8.2022)

116-140

Subject :- Short Deduction of UTGEIS of Rs. 12090/-

[Signature]

[Signature]

date 24/10

Group A , B and C is required to be deducted as per detail given below to get appropriate insurance cover :-

Group to which employee belongs	Rate of subscription (in Rs)	Amount of insurance cover (in Rs)
A	120	120000
B	60	60000
C	30	30000

As per the vacancy position provided by the deptt and during the test check of salary bills, and pay register, it has been observed that there is short deduction of UTGEIS contribution as under-

Name and employee ID	Designation	Group	To be deducted	Deducted	Short deduction	period	Amount of recovery	remarks
✓ Sunil kumar (98656170)	Assistant (ASO)	B	60	30	30	4/20 to 3/22 (24 Months)	720	
✓ Brij Mohan Ramani 28944125	Assistant (ASO)	B	60	30	30	4/20 to 2/22 (23 Months)	690	Transferred to Govt Co ed Sec School, Sultanpur majra, delhi paid utpo 28.2.2022
✓ Sanjeev Kumar Bhalla 24859759	Assistant (ASO)	B	60	30	30	4/20 to 3/22 (24 Months)	720	

R/S

24/10 23/10

Sudeep Kumar Banerjee 61937538	Assistant (ASO)	B	60	30	30	4/20 to 7/22 (28 Months)	840 ✓	
Dhiraj Kumar Malik 83673532	Assistant (ASO)	B	60	30	30	4/20 to 7/22 (28 Months)	840	
Shankar Prasad 17968456	Assistant (ASO)	B	60	30	30	4/20 to 7/22 (28 Months)	840	
Yogesh Khurana 75216358	Assistant (ASO)	B	60	30	30	4/20 to 7/22 (28 Months)	840	
Kashmir Singh 25648989	Assistant (ASO)	B	60	30	30	4/20 to 6/21 (15 Months)	450 ✓	Transferred to SKV Sector -1, pocket 7 dwarka paid upto 30.6.21
Kavita sharma 52821402	Assistant (ASO)	B	60	30	30	4/20 to 6/21 (15 Months)	450	Transferred to GGSSS, JJ Colony, Raghuvir Nagar, Delhi paid upto 30.6.2021
Mona Sharma 66057165	Assistant (ASO)	B	60	30	30	4/20 to 6/21 (15 Months)	450	Transferred to SKV, Radhey Shyam Park, Delhi paid upto 30.6.2021

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note 99/2

Mukesh Kumar Khandwal 78417031	Assistant (ASO)	B	60	30	30	4/20 to 6/21 (15 Months)	450	Transferred to 032090/1515019 -Govt Coed Sr Sec School, Delhi paid upto 30.6.2021
Brij Kishore 33577995	Assistant (ASO)	B	60	30	30	4/20 to 2/22 (23 Months)	690	Transferred to GBSSS, Azadpur Colony, Delhi paid upto 28.2.2022
Meenakshi Sharma, 62142481	Assistant (ASO)	B	60	30	30	4/20 to 3/22 (24 Months)	720	
L Rajo Singh 81237781	Assistant (ASO)	B	60	30	30	1.1.22 to 7/22 (7 Months)	210	Regular from 17.9.21
Sudeep Kumar Banerjee 64431698	Assistant (ASO)	B	60	30	30	1.1.22 to 7/22 (7 Months)	210	Regular from 16.9.21
Hema Verma 28648481	Assistant (ASO)	B	60	30	30	4/20 to 3/22 (24 Months)	720	
Sanjeev Pandey 84581072	Assistant (ASO)	B	60	30	30	4/20 to 3/22 (24 Months)	720	

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Ashwani Mathur 20683796	Assistant (ASO)	B	60	30	30	4/20 to 2/22 (23 Months)	690	
Vijay Mehta	Assistant (ASO)	B	60	30	30	4/20 to 7/22 (28 Months)	840	
	Total						12090	

The above list is indicative one and recovery has been calculated for period pertaining to audit period on the basis of record as provided . DDO may please verify / revise the amount from their date of induction in the present Group and recovery be made accordingly. Similar cases be also reviewed.

(b) (Audit Memo NO. 6A Dated :- 04.8.2022)

Subject : Short deduction of UTGEIS upon entry in the new group 90-102.

In pursuance of publication in Delhi Gazette notification date 21.02.2011 issued by Govt. of NCT of Delhi vide which classification of Group in respect of Stenographer has been notified and the post of Sr. PA is classified as Group B Gazetted Non Ministerial and the post of Stenographer Grade II is classified as Group B Non Gazetted Non Ministerial. As these posts are Group B posts, so the subscription towards UTGEIS is required to be deducted @ Rs. 60/- P.M. w.e.f.. 01.01.2012 or from subsequent January month from the date of promotion of the Officer.

In pursuance of publication in Delhi Gazette notification date 03.09.2013 and Delhi Gazette Notification dated 01.06.2022 issued by Govt. of NCT of Delhi vide which classification of Group in respect of Statistical Officer and Statistical Assistant has been notified. The post of S.O is classified as Group B Gazetted and the post of Stastical Assistant is classified as Group B Non Gazetted. As these posts are Group B posts, so the subscription towards UTGEIS is required to be deducted @ Rs. 60/- P.M. w.e.f.. 01.01.2014 in respect of Statistical Officers and Rs. 60/- P.M. w.e.f.. 01.01.2013 or from subsequent January month from the date of promotion of the Officer.

During the test check of bills, it has been observed that the following officials are working and drawing salary, but the subscription of UTGEIS has not been deducted as per their group and thus there is short deduction to be calculated upon w.e.f.. date of subsequent January month from notification or from subsequent January month from the date of promotion of the Officer i.e. induction in Group A post, as the case be.

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S.No.	Name of the Official	Designation	UTGEIS Deduction to be made	utgeis deducted as per 3/21 pay bill
1	Ajay Pal Singh Rawat	Steno Grade II	60	30
2	Deepak Kumar	Steno Grade II	60	30
3	Hukam Chand	Steno Grade II	60	30
4	Nagendra Kumar	Steno Grade II	60	30
5	Anita Maithani	Steno Grade II	60	30
6	Govind Ballabh	Steno Grade II	60	30
7. ✓	Sanjeev Kumar	Sr. P.A.	60 ✓	30
8 ✓	Sanjeev Sehgal	Steno Grade II	60	30
9. ✓	Rajeev Madan	Sr. P.A.	60	30
10. ✓	Satyaveer Kundu	Sr. P.A.	60 ✓	30
11. ✓	ParamJeet Kaur,	P.S.	60	30
12.	Satyender Prakash	Statistical Officer	60	30
13	Anjana Mittal ✓	P.P.S.	120	60
14	Jaiwnti ✓	P.P.S.	120	60
15	Kanta Kishore ✓	P.P.S.	120	60
16	Madhu Gupta ✓	P.P.S.	120	60

Since the date of Induction in present Group has not been intimated, DDO may verify the facts and figure form the record and recovery be made as per their date of induction under intimation to audit. Similar cases may please be reviewed under intimation to audit.

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Para NO. 6

(Record memo 1 to 9)

Para-46

17/12

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Subject :- Non Production of Record

The following record has not been provided to the audit :-

S no.	Record Memo.	Record/information not provided
1	1	Spouse information
2	1	Detail of final payment of GPF during audit period
3	1	Detail of double transport allowance
4	1	Fidelity bond of store keeper
5	2	Record & Information of Vehicle
6	3	Record & Information of store
7	4	Information of Detail of employees allotted govt accommodation
8	5	Information of Non adjustment of AC Bills
9	-	Record of care taking branch, Coordination branch, procurement cell ,cafeteria branch, vehicle branch, protocol branch, telephone branch, freedom fighter cell

The same be shown to next audit.

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PART – II

CURRENT AUDIT REPORT

(2022-2023)

CURRENT AUDIT REPORT (2022-2023)

Para No.01: Non-adjustment of advances amounting to Rs.6.18 crores
(Ref. Audit Memo No. 06 dated: 23.06.2023)

Rule 118 of Receipt and Payment Rules stipulates that moneys drawn on abstract contingent (AC) bills for payment of advance to suppliers of stores should be adjusted within a period of one month from the date of drawl by submission of detailed bill.

As per the information provided by the Department, it has been revealed that advances of Rs.6.18 crores drawn on AC Bills were not adjusted as of 31st March, 2023 due to non-submission of adjustment bills by the Department. Hence, inordinate delay in adjustment of these advances drawn on AC bills pending for almost 20 years involved the possibility of deferring the refund of government funds lying for prolonged periods with the suppliers/govt. employees.

The details of advances are as under:

Year	Total No. of AC Bill not adjusted	Total amount of advance in the year (in Rs.)
2003-04	01	2500
2004-05	05	952282
2005-06	14	320646
2006-07	09	555741
2007-08	22	802933
2008-09	13	370187
2009-10	14	2741972
2010-11	16	2607786
2011-12	19	1841777
2012-13	15	1892306
2013-14	15	1366013
2014-15	07	2986438
2015-16	18	1533480
2016-17	18	2612619
2017-18	03	16479
2018-19	14	21344618
2019-20	09	4441480
2020-21	06	1067063
2021-22	18	482508
2022-23	13	13792789
TOTAL	249	61731617

Such delays in adjustments of advances from the financial year 2003-04 onwards indicate lack of effective control and monitoring and deficient financial management. This objection was also raised in the previous years audit reports for the period 2012-15, 2018-20 and 2020-22.

The Department may therefore take immediate necessary steps to adjust the huge amount of advances of Rs.6.18 crores at the earliest under intimation to the audit.

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**Para No.02: Non-revalidation/release of FDR/Bank Guarantee
(Ref. Audit Memo No. 08 dated: 26.06.2023)**

As per rule 189 (1)(b) of Receipt and Payment Rules, all deposits or balances, unclaimed for more than three complete accounting years, shall be credited to the Government under the Consolidated Fund keeping necessary notes in the Register of Deposits.

During the test check of Valuable Register maintained by the General Administration Department (GAD) and as per the information provided by the Department, it has been observed that some of the FDRs/Bank Guarantees submitted by the vendors/suppliers are still available and the department has not made any efforts to get these FDRs/Bank Guarantees revalidated/released. Details are as under.

S. No.	S. No. of Valuable Register	Name of Vendor/Supplier (M/s)	FDR/BG No. and name of the issuing bank	Amount of FDR/ BG (in Rs.)	Date of Issue of FDR/BG
1.	4	Dharam Taneja Associates	110701620 – Indian Overseas Bank	1200/-	04.10.2007
2.	21	Bansal General Store	050268 & 027108 – Central Bank of India	Rs.25000/- & Rs.5000/-	03.06.2009 & 11.08.2009
3.	24	Ex-man Raghav Branch	002135189 – Bank of India	39000/-	06.01.2010
4.	39	Advance Services (P) Ltd.	143404 – State Bank of India	70589/-	27.10.2010
5.	43	Galaxy Telecommunication	911040005169972 – Axis Bank	10000/-	28.01.2011
6.	45	HCL Infosystems Ltd.	5079411BG0000402 – Bank of Patiala	1070/-	01.01.2011
7.	46	Sympoh Marketing Pvt. Ltd.	A-1348603 – Allahabad Bank	50000/-	01.01.2011
8.	48	Bedi & Bedi Associates	143966 – State Bank of India	119942/-	29.01.2011
9.	42	Magnum Telesystem Pvt. Ltd.	379001 – State Bank of Bikaner & Jaipur	2250/-	10.01.2011
10.	51	Micro E Press Systems	012769 – Tamilnad Mercantile Bank Ltd.	30000/-	02.02.2012
11.	59	Micro E Press Systems	346646 – Tamilnad Mercantile Bank Ltd.	20000/-	30.05.2012
12.	70	Galaxy Telecommunication	U3860141807 – Axis Bank	6800/-	18.02.2013
13.	78	Sharma Traders	281146 – Oriental Bank of Commerce	17866/-	28.02.2013
14.	85	Micro E Press Systems	119037 – Tamilnad Mercantile Bank Ltd.	25000/-	26.05.2014
15.	84	Sharma Traders	4052748 – Oriental Bank of Commerce	15800/-	24.05.2014
16.	86	Micro E Press Systems	E-119034 – Tamilnad Mercantile Bank Ltd.	8700/-	24.05.2014
17.	93	Vinayak Compserve Pvt. Ltd.	208651 – Oriental Bank of Commerce	50000/-	17.11.2014
18.	94	Galaxy Telecommunication	U8583172005 – Axis Bank	4000/-	27.04.2015
19.	105	Micro E Press Systems	E-460296 – Tamilnad Mercantile Bank Ltd.	53200/-	19.08.2015
20.	101	Kendriya Bhandar	679733 – Syndicate Bank	4250/-	01.09.2015
21.	109	Bansal General Store	369158 – Central Bank of India	30000/-	13.12.2016
22.	110	Vinay Stationers	011400 – Punjab National Bank	32000/-	13.12.2016
23.	111	Micro E Press Systems	333354 – Tamilnad Mercantile Bank Ltd.	30000/-	09.12.2017
24.	112	Micro E Press Systems	333355 – Tamilnad Mercantile Bank Ltd.	20000/-	09.12.2017
25.	115	Sumer Book Sellers and Stationers	730619 – Union Bank of India	50000/-	05.12.2016
26.	117	Sympoh Marketing Pvt. Ltd.	TDR-595154 – Allahabad Bank	60000/-	28.12.2016
27.	118	AVBS Digital	013000PUC00016839 – Punjab National Bank	150000/-	21.04.2017
28.	120	Netcom Computers	195057 – Union Bank of India	73000/-	06.04.2017
29.	121	2918 Jai Prakash Security Agency	288117 – Oriental Bank of Commerce	848853/-	18.12.2017
30.	122	2918 Jai Prakash Security Agency	288147 – Oriental Bank of Commerce	3340000/-	17.01.2018
31.	124	Aggarwal & Co.	0257464 – Oriental Bank of Commerce	132000/-	17.10.2018
32.	128	AVBS Digital	PUC0002508 – Punjab National Bank	150000/-	04.06.2018
33.	129	Vinayak Compserve Pvt. Ltd.	321710 – Oriental Bank of Commerce	173228/-	22.01.2019
34.	132	Rehmat Ali	423889 – Union Bank of India	30000/-	09/2015
35.	134	Aggarwal & Co.	2017188 – Oriental Bank of Commerce	200000/-	23.04.2019
36.	135	Aggarwal & Co.	2017044 – Oriental Bank of Commerce	254000/-	13.03.2019
37.	136	Aggarwal & Co.	2014043 – Oriental Bank of Commerce	60000/-	13.03.2019
38.	137	Shakti Enterprises	23000167 – IDBI	625362/-	23.10.2019
39.	142	Vinayak Compserve Pvt. Ltd.	OBC/15/274418 – Oriental Bank of Commerce	173228/-	04.07.2020

40.	145	KSJ Dynamic Service Pvt. Ltd.	IDBI/2001271BGP00970 – IDBI	187367/-	29.12.2020
41.	144	KSJ Dynamic Service Pvt. Ltd.	IDBI/2001271BGP00970 – IDBI	798823/-	29.12.2020
42.	147	Vigilant Security Placement Detective Services P. Ltd.	722844 – United Bank of India	1158374/-	04.06.2021
43.	148	Bombay Intelligence Security India Ltd.	07692IGLU008421 – Union Bank of India	964581/-	03.06.2021
44.	149	Kartikay Enterprises Asha Ram Marg Shahdara	IPBG13821900031 – Corporation Bank	840620/-	29.11.2019
45.	150	RK Electrical & Electronics	39860IGL0001521 – Union Bank of India	1250346/-	03.07.2021
46.	151	Vinayak Compserve Pvt. Ltd.	0029NDDG00010322 – ICICI	73079/-	27.07.2021
47.	152	Vinayak Compserve Pvt. Ltd.	08450002320 – PNB	173228/-	05.08.2021
48.	153	Kawatra Tent & Caterers P Ltd.	2852324 – CITY UNION BANK	120000/-	07.03.2022
49.		Kartikay Enterprises	IPBG13821900031	840620/-	01.05.2022

Above Data reveals that the FDRs/Bank Guarantee were issued for a period of more than 12 (twelve) years and the Department has not revalidated/released the same. Also, the Department has not mentioned the date of expiry of Bank Guarantee/FDRs in the valuable register and in the information provided to the audit.

The Department may therefore take necessary steps either to forfeit the lapsed deposits and transfer the same to the Government Account as per above mentioned Receipt and Payment Rule or take necessary action to revalidate/release the FDRs/Bank Guarantees under intimation to the audit.



**Para No.03: Non-deduction of Taxes amounting to Rs.15834/-
 (Ref. Audit Memo No. 09 dated: 26.06.2023)**

a. Non-deduction of TDS on GST

As per section 51 of CGST Act, 2017 read with rule 66 of CGST Rules, 2017, tax deduction at source on GST is to be deducted at the rate of two (02) percent on payments made to suppliers of taxable goods and/or services where the total value of such supply under an individual contract exceeds Rupees two lakhs fifty thousand.

During the course of audit, it has been observed that the Department has released some payments to vendors/contractors without deducting TDS on GST in contravention of the above-mentioned act/rules. The details of payments made are as under:

S. No.	CB No./Date	Invoice No./ Date	Name of the agency	Purpose of expenditure	Total Value of Contract	Amount paid	TDS on GST recoverable @ 2% (in Rs.)
1	2696/ 27.03.23	4112/ 06.02.23	Alert Pest Control	Providing pest control services w.e.f. 07.01.2023 to 06.02.2023	335518.80	27960/-	474/-
2		4132/ 09.03.23	Alert Pest Control	Providing pest control services w.e.f. 07.02.2023 to 06.03.2023		27960/-	474/-
3	1864/ 15.12.22	11071/202 2/ 0076/ 27.09.22	Central Warehousing Corporation	Providing pest control services in August, 2022	415688.76	34641/-	587/-
4		11071/202 2/ 0087/ 07.10.22	Central Warehousing Corporation	Providing pest control services in September, 2022		34641/-	587/-
5		3982/ 16.08.22	Alert Pest Control	Providing pest control services 07.07.22 to 06.08.22	335518.80	27960/-	474/-
6		4007/ 10.09.22	Alert Pest Control	Providing pest control services 07.08.22 to 06.09.22		27960/-	474/-
7		4029/ 06.10.22	Alert Pest Control	Providing pest control services 07.09.22 to 06.10.22		27960/-	474/-
8		4051/ 07.11.22	Alert Pest Control	Providing pest control services 07.10.22 to 06.11.22		27960/-	474/-
9	2182/ 20.01.23	4074/06.1 2.22 and 4091/ 06.01.202 3	Alert Pest Control	Providing pest control services 07.11.22 to 06.01.23		55920/-	948/-
10	2099/ 13.01.23	11071/202 2/ 0117/ 07.12.22 and 11071/ 2022/0104 / 16.11.22	Central Warehousing Corporation	Providing pest control services in October and November, 2022	415688.76	69282/-	1174/-
						TOTAL	6140/-



b. Non deduction of TDS

As per rule 194(C) of Income Tax Act, 1961, TDS should be deducted from the contractor, any person responsible for paying any sum to any resident for carrying out any work (including supply of labour) in pursuance of a contract between the contractor, a person responsible / specified 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 two (2) percent where the payment is being made to the person other than an individual or a hindu undivided family. TDS shall be deducted u/s 194 C when the single payment of a contract exceeds Rs.30,000/- and aggregate payment of a contract exceeds Rs.100000/-.

During the test check of bills/vouchers for the audit period 2022-23, it has been observed that the Department has released few payments for taking some services from the agencies without deducting due TDS as per above mentioned rule. The details are as under:

S. No.	CB No./Date	Invoice No./ Date	Name of the agency	Purpose of expenditure	Amount paid	TDS recoverable
1	2479/ 01.03.23	Satpa/122/ 2022-23/ 26.01.2023	Satpal Caterers	Catering Service	248700/-	4974/-
2	2495/ 02.03.23	354/ 26.01.23	Mazdeedar Events	Arrangement of PA System, Stage Lights, LED Wall etc. for the programme "Tiranga Utsav"	236000/-	4720/-
					TOTAL	9694/-

The Department may therefore recover the taxes amounting to Rs.15834/- after due verification of facts and figures and deposited the same in the Govt. Account under intimation to the audit. Other similar cases may also be reviewed by the Department on the same analogy and recovery, if worked out, may be made under intimation to the audit.

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Para No.04: Payment of excess salary during CCL beyond 365 days amounting to Rs.73541/-.


(Ref. Audit Memo No. 10 dated: 27.06.2023)

In reference to OM No.11020/01/2017.Estt.(L) dated 30.08.2019 issued by the DOPT, Govt. of India regarding amendment in the CCS Leave Rules 1972 relating to Child Care Leave under rule 43-C, point No. III (a) of said OM states that CCL may be granted at 100% of the leave salary for the first 365 days and 80% of the leave salary for the next 365 days.

During test check of the Service records along with Pay Bill Register and as per the information provided to audit, it has been observed that the Department had released full salary during CCL beyond 365 days to Ms. Lalita Sharma, AHC (PWD)/DS. The details are as under:

Period of Leave	No. of days	Basic Pay at that time (in Rs.)	Applicable DA rates	Total Salary for the leave period (Col.3 + Col.4/No. of Month days x Col. 2)	Total amount calculated @ 20% of Total Salary as per Col. 05
1	2	3	4	5	6
06.10.2022 to 21.10.2022	16	93800/-	38%	66810/-	13362/-
16.01.2023 to 24.03.2023	68	96600/-	42%	300893/-	60179/-
				TOTAL	73541/-

The Department may therefore recover the excess payment of salary of Rs.73541/- from the above officer after due verification of facts and figures and deposited the same in the Govt. Account under intimation to the audit. Other similar cases may also be reviewed by the Department on the same analogy and recovery, if worked out, may be made under intimation to the audit.



Para No.05: Recovery on account of License Fees and Water Charges amounting to Rs.36672/-

(Ref. Audit Memo No. 11 dated: 28.06.2023)

Vide PWD order No. F. 4(1)/Misc./PWD & H/A-II./2004/PF/8494-8588 dated 08/10/2020, the rates of license fees has been revised with effect from 01/07/2020. Further, vide PWD order No.F.4(1)/Misc./PWD/Allot/2004/8496-8500 dated 27.07.2012, the rates of water charges has been revised with effect from 01.07.2012.

During the test check of Pay bills / Pay Bill Registers of the Department for the period of audit, it has been observed that the License fee has not been recovered at the revised rate from some of officials residing in government accommodations. In case of Sh. Dheeraj Kumar, Sr. Assistant, the Department has not been recovering water charges from the salary paid to the employee in each month. Since, date of occupation of government accommodation along with the residential address in respect of Sh. Dheeraj Kumar, Sr. Assistant has not been provided to the audit, recovery of water charges has been calculated from the date of revision of rates w.e.f. 01.07.2012. The details are worked out as under:-

S. No.	Name & Designation	Period	Rate of Licence Fee / Water Charges recovered as per the PBR	Revised Rate of Licence Fees & Water Charges w.e.f. 01/07/2020 & w.e.f. 01.07.2012 respectively	Difference x Months	Total amount to be recovered (Rs.)
1.	Sh. Subodh Prasad, PS	01/07/2020 to 30/06/2023 (36 Months)	310 (License Fees)	370 (License Fees)	60 X 36 = 2160/-	2160/-
2.	Sh. Pradeep Jaiswal, Stenographer	01/07/2020 to 30/06/2023 (36 Months)	310 (License Fees)	370 (License Fees)	60 X 36 = 2160/-	2160/-
3.	Sh. Anil Kumar Yadav, Jr. Assistant	01/07/2020 to 30/06/2023 (36 Months)	310 (License Fees)	370 (License Fees)	60 X 36 = 2160/-	2160/-
4.	Sh. Om Prakash, Jr. Assistant	01/07/2020 to 30/06/2023 (36 Months)	310 (License Fees)	370 (License Fees)	60 X 36 = 2160/-	2160/-
5.	Sh. Dheeraj Kumar, Sr. Assistant	01/07/2020 to 30/06/2023 (36 Months)	310 (License Fees)	370 (License Fees)	60 X 36 = 2160/-	2160/-
		01/07/2012 to 30/06/2023 (132 months)	NIL (Water Charges)	196 (Water Charges)	196 X 132 = 25872/-	25872/-
TOTAL						Rs.36672/-

The Department may therefore recover the short deduction of License Fees and Water Charges amounting to Rs.36672/- from the above officers/officials after due verification of facts and figures and deposited the same in the Govt. Account under intimation to the audit. Other similar cases may also be reviewed by the Department on the same analogy and recovery, if worked out, may be made under intimation to the audit.

Para No.06: Verification of Remittances during the audit period 2022-23
(Ref. Audit Record Memo No. 01 (Q) dated 19.06.2023)

Vide Audit Record Memo No.01 (Q) dated 19.06.2023, PAO-X, GNCTD was requested to verify 36 (thirty six) challans for the period 2022-23 which were deposited in the bank by the DDO (004001) of General Administration Department (GAD), GNCTD.

PAO-X, GNCTD has verified all the challans except challans at Sr. No.01, 16 and 17 of the above mentioned audit record memo dated 19.06.2023. Besides this, challans for the month of January, 2023 mentioned at Sr. No.13, 14, 30 & 31 have also not been verified due to loss of data i.e. compilation sheet in the PAO-X. The details are as under:

S. No.	Challan Nos.	Date	Amount (in rupees)	Head
1	01 (Cash Challan No.)	05.04.2022	2680.00	0070
2	01 (Cheque Challan No.)	12.04.2022	606586.00	0070, 2052
3	02 (Cheque Challan No.)	22.04.2022	33035.00	0070, 2013
4	24 (Cash Challan No.)	05.01.2023	5694.00	0070, 2052
5	26 (Cash Challan No.)	20.01.2023	2104.00	2052
6	26 (Cheque Challan No.)	23.01.2023	101188.00	2052, 0070
7	27 (Cheque Challan No.)	23.01.2023	17851.00	2013
		TOTAL	769138.00	

The Department may therefore necessary steps to verify the above mentioned challans from the concerned PAO-X under intimation to the audit.

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Para No.07: Non-production of records/information

Following records/information for the period of audit from the year 2022-23 has not been shown / provided to audit:

1. Income Tax Records i.e. Form 16, Calculation Sheets, Saving Documents etc.
2. Long Term/Short Term Advance Register
3. Children Education Allowance Register / File
4. LTC / Leave encashment on LTC Register / File
5. Details of tenders awarded during audit period along with files.
6. List of employees who have been provided mobile / landline facility along with reimbursement files.
7. List of employees getting special increments
8. Purchase files
9. Advertisement files.
10. Files pertaining to outsourcing of staff
11. Files pertaining to Security and Sanitation services
12. Spouse Information in the enclosed Performa.
13. Medical reimbursement register
14. All Stock Registers (Consumable & Non Consumable)
15. Property register.
16. Dead stock register/ Condemnation files/Registers
17. AMC files of all machinery and equipment's.
18. OTA Register.
19. RTI RECORDS.
20. List of employees who were placed under suspension during the audit period.
21. Payment of conveyance Allowance/Transport Allowance to physically Handicapped officials, if yes, submit the relevant particulars.
22. Details of pending pension cases (No. of pending cases / Less than six months /Less than one year / More than one year)
23. Records maintained in Procurement Cell, Cafeteria branch, Protocol branch, Telephone branch, Freedom Fighter Cell, Sports branch.

Above mentioned records/information may be shown to next audit.


(INDER MOHAN)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. II

8/c

General Administration Department (GAD),
Delhi Secretariat, I.P. Estate, New Delhi-110002.
Audit Period – 2022-2023.

PART - III

TEST AUDIT NOTES

(2022- 2023)

TEST AUDIT NOTES (2022-2023)

TAN No.01: Non-surrender of savings

(Ref. Audit Memo No. 02 dated: 20.06.2023)

As per rule 62(1) of GFRs, 2017, Departments shall surrender all the anticipated savings noticed in the grants or appropriation controlled by them by the dates prescribed before the close of the financial 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.

Further rule 62(2) of the GFRs, 2017 states that the savings as well as the provisions that cannot be profitably utilized shall be surrendered to the Govt. immediately they are foreseen without waiting till the end of the year. No savings shall be held in reserve for possible future excesses.

During the test check of records, it has been observed that the Department has not utilized the budget granted to them to its full extent thereby resulting in savings ranging from 10.1% to 100%. Even, the funds are not found surrendered to the Govt. in time before the close of the financial year. The details are as under:

Head	Revised Budget Allotted	Funds used during the year	Savings	% of savings/ unutilized funds
2022-23				
2013 – Council of Ministers				
2013 00 101 00 00 06 – Medical Treatment – CMMN	3500000	1727980	1772020	50.6%
2013 00 104 00 00 20 – Other Admn. Exp. – EHE	18000000	15524682	2475318	13.8%
2013 00 108 98 00 11 – Domestic Travel Exp. – CMDT	7500000	3770344	3729656	49.7%
2013 00 108 98 00 12 – Foreign Travel Exp. – CMFT	5000000	765004	4234996	84.7%
2013 00 800 00 00 02 – Wages – CMWG	1700000	1327986	372014	91.8%
2013 00 800 00 00 16 – Publication – CMPE	500000	0	500000	100.0%
2013 00 800 00 00 21 – Supl. & Mat. – CMSM	2000000	1609987	390013	19.5%
2052 – Chief Sectt.				
2052 00 090 55 00 06 – Medical Treat. – CSMN	22000000	18676578	3323422	15.1%
2052 00 090 55 00 11 – Domestic Travel Exp. – CSDT	3000000	1735897	1264103	42.1%
2052 00 090 55 00 12 – Foreign Travel Exp. – CSFT	3000000	0	3000000	100.0%
2052 00 090 55 00 16 – Publication – CSPE	21000000	18883872	2116128	10.1%
2052 00 090 55 00 28 – Professional Services – CSPS	20000000	5652875	14347125	71.7%
2052 00 090 55 99 13 – Information & Technology Office Expenses GADIT	4000000	2571535	1428465	35.7%
2052 – Finance Department				
2052 00 090 54 00 06 – Medical Treat. – CSFM	100000	65458	34542	34.5%
2052 – Home Department				
2052 00 090 53 00 06 – Medical Treat. – CSHM	506000	340800	165200	32.7%
2052 – Office of the Council of Ministers				
2052 00 090 51 00 06 – Medical Treat. – OCMN	1000000	107654	892346	89.2%
2052 00 090 51 00 11 – Domestic Travel Exp. – OCMD	2000000	1177856	822144	41.1%
2052 00 090 51 00 12 – Foreign Travel Exp. – OCMF	3000000	0	3000000	100.0%
2052 00 090 51 00 16 – Publication – OCMP	200000	0	200000	100.0%
2052 00 090 51 00 21 – Supl. & Mat. – OCMM	500000	442159	57841	11.6%
2052 00 090 51 99 13 – Information & Technology Office Expenses GADIT1	1000000	541760	458240	45.8%
2052 – Delhi Sectt., Library				
2052 00 090 43 00 21 – Lib - DSL	200000	143369	56631	28.3%
2075 – Misc. General Services – Other Expenditure				
2075 00 800 90 00 50 – Other Charges - MGS	1200000	709500	490500	40.9%

2235 – Shaheed Kosh				
2235 02 200 79 00 02 – Wages	1000000	0	1000000	100.0%
2235 02 200 79 00 13 – Office Expenses - SKOE	7000000	3999391	3000609	42.9%
2235 02 200 79 00 20 – Other Administrative - SKOS	2000000	0	2000000	100.0%
2235 – Pension to Freedom Fighters in Delhi				
2235 60 107 99 00 04 – Pensionary Charges	13000000	7423180	5576820	42.9%
2251 – Education Department				
2251 00 090 99 00 06 – Medical Treatment - SEMN	100000	79460	20540	20.5%
3451 – Flood Department				
3451 00 090 66 00 06 – Medical Treatment - SFDM	100000	61792	38208	38.2%

Necessary steps may therefore be taken by the Department to follow the above mentioned rule of GFRs, 2017 under intimation to the audit.

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TAN No.02: Deficiencies in Bill Register/GAR-09

(Ref. Audit Memo No. 03 dated: 20.06.2023)

During test check of the bill registers for the audit period 2022-23, following shortcomings have been noticed:

- a. Mandatory page counting certificate, duly signed by the DDO, has not been recorded in the starting page of the bill registers.
- b. All the columns of the bill register are not found completely filled in.
- c. Entries made in the bill register are not signed by DDO.
- d. Bill registers has not been maintained in proper manner i.e. date of preparation of bill, net amount of the bill, amount passed by PAO, Token No., date of presentation of bill at PAO, status of bill i.e. date of passing of bills by PAO has not been recorded in the bill register against most of the entries. In the absence of this information, it is difficult to ascertain the number of bills passed/cancelled by PAO/DDO during a particular month.
- e. Several cuttings/over-writings are noticed in the bill register which are not found attested by the DDO concerned.

Necessary steps may therefore be taken by the Department to remove the above said discrepancies under intimation to the audit and follow the guidelines/instructions in this regard in future.



TAN No.03: Rush of Expenditure


(Ref. Audit Memo No. 04 dated: 21.06.2023)

As per rule 62(3) of GFR, 2017, rush of expenditure particularly in the closing months of the financial year shall be regarded as a breach of financial propriety and shall be avoided.

During test check of records for the audit period 2022-23, rush of expenditure was noticed during the closing month of March, 2023. The department has utilized budgets ranging between 24.9% to 83.8% in most of the heads in March, 2023. The details are as under:-

Head	Revised Budget Allotted	Expenditure till Feb.	Expenditure in March, 2023	% of Expenditure in March, 2023
2013 00 800 00 00 13 – Office Exp. - CMOE	40000000	27934465	11861744	29.7%
2013 00 800 00 00 16 – Publication - CMPE	500000	0	419062	83.8%
2013 00 800 00 99 13 – Information & Technology Office Expenses – CMIIT	6000000	4342216	1490853	24.9%
2052 00 090 55 00 13 – Office Exp. - CSOE	50000000	28380753	19579458	39.2%
2052 00 090 55 00 16 – Publication - CSPE	21000000	6627776	12256096	58.4%
2052 00 090 55 99 13 – Information & Technology Office Expenses – GADIT	4000000	1648460	923075	56.0%
2052 00 090 53 00 06 – Medical – CSHM	506000	157840	182960	36.2%
2052 00 090 51 00 13 – Office Exp. – OCME	10000000	2350849	7161046	71.6%
2052 00 090 51 00 21 – Supl. & Mat. - OCMM	500000	251424	190735	38.1%
2052 00 090 43 00 21 – Lib – DSL	200000	80141	63228	31.6%
2204 00 104 50 00 21 – Supplies & Materials – PSP	10000000	3283639	6597134	66.0%
2235 02 200 79 00 13 – Office Expenses – SKOE	7000000	407826	3591565	51.3%

Necessary steps may therefore be taken by the Department to follow the above mentioned rule of GFRs, 2017 under intimation to the audit.



TAN No.04: Improper maintenance of Pay Bill Registers
(Ref. Audit Memo No. 05 dated: 21.06.2023)

During test-check of PBRs for the audit period 2022-23, following discrepancies were noticed:

- a. The mandatory page counting certificate duly signed by the HOO/DDO was not recorded on the first page of the PBR.
- b. Every entry in the PBR should be authenticated by DDO, but it was observed that entries in the PBR were not signed by the DDO. Hence, the authenticity and correctness of the information entered/recorded cannot be justified.
- c. **Incomplete personal information** – The mandatory information/details of the officials (which were required to be written on the upper part of each page) were also not found filled completely in many cases. Details like Date of Joining, GPF No, Basic pay, Address, Govt Residence details, DOB, details of loan/advances/refunds, PAN etc. were not recorded in the some PBRs.
- d. **Cutting & Overwriting** – Cutting and overwriting noticed in the PBRs which were not attested by the competent authority.
- e. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in few PBRs. This information is required for calculation of Income Tax, GPF contribution etc.
- f. Gross total of all relevant columns for income tax purposes has not been carried out in the PBRs.
- g. Abstract of Pay Bill (GAR-18) has not been filled in most of the PBRs.

Necessary steps may therefore be taken by the Department to remove the above said discrepancies under intimation to the audit and follow the guidelines/instructions in this regard in future.

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TAN No.05: Deficiencies in paid Bills/Vouchers

(Ref. Audit Memo No. 07 dated: 26.06.2023)

According to instructions contained in Rule 59 of Receipt and Payment Rules, 1983 relating to affixing pay orders, defacing of stamps affixed on the vouchers and manner of cancellation of vouchers —


(1) Every voucher must bear a pay order signed or initialled by the responsible disbursing officer, specifying the amount payable both in words and figures. All pay orders must be signed by hand and in ink.

(2) All paid vouchers must be stamped 'paid' or so cancelled that they cannot be used a second time. Stamps affixed to vouchers must also be Cancelled so that they may not be used again.

(3) All sub-vouchers to bills must be cancelled in such a manner that they cannot be subsequently used for presenting fraudulent claims or other fraudulent purposes.

However, on test check of bills/vouchers, it has been observed that the Department has not followed the above-mentioned rule during the period of audit.

Necessary steps may therefore be taken by the Department to remove the above said discrepancies under intimation to the audit and follow the guidelines/instructions in this regard in future.




TAN No.06: Improper maintenance of Service Books

(Ref. Audit Memo No. 12 dated: 30.06.2023)

During test check of Service Books maintained at General Administration Department (GAD), GNCTD, Delhi Secretariat, New Delhi, the following discrepancies have been noticed:

1. **Non-inclusion of Aadhaar (Unique Identification) number in Service Book of Government Servant** – As per circular No.F.3(03)/2015/T-I/Pr. AO/2017-26 dated 10.09.2015 issued by Finance Department, GNCTD, it has been made compulsory for the departments to ensure that the Service Books of all employees have an entry of the employees' Aadhaar Number. However, it has been observed that Aadhaar Number has not been recorded in many service books.
2. **Verification and communication of qualifying service after 18 years of service or 05 years before retirement** – 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 05 years before the date of retirement whichever is earlier and a certificate be issued in the prescribed form No.24 to the official concerned. The said certificate has not been found pasted in most of the Service Books.
3. **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 this has not been done in most of the cases.
4. **Common Nomination Form not used** – Common Nomination Form for Gratuity, General Provident Fund and UTEGIS under the relevant rules has been introduced by the DOPT and it is obligatory on part of the Government Servant to fill common nomination form in Form 1 and submit to the Head of Office or authorized gazetted officer. However, the same was not found attached/pasted in some of service books test checked by the audit.

Necessary steps may therefore be taken by the Department to remove the above said discrepancies under intimation to the audit and follow the guidelines/instructions in this regard in future.


(INDER MOHAN)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. II