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**DIRECTORATE OF AUDIT
GOVT. OF NCT DELHI
DELHI SECRETARIAT,
NEW DELHI – 110002**

Sub: - Internal Audit of Office of the Lt. Governor's Secretariat, Raj Niwas Marg, Delhi-110054 for the period 2017-22 from 09/05/2022 to 18/05/2022

INTRODUCTION

Test Audit on account of Lt. Governor's Secretariat, Raj Niwas Marg, Delhi-110054 for the period 2017-22 has been conducted by the Audit Party No.10 comprising of Sh. Davinder Kumar, IAO, Sh. Rajiv Singhal, SO during the period from 09.05.2022 to 18.05.22 (07 working days).

AIMS & OBJECTIVES

Lt. Governor, Delhi in the Administrator of the Union Territory representative of the Central Government, he has the responsible managing the affairs of the Union Territory of Delhi subject to the Government in exercise of his functions, the Lt. Governor acts on aid and advice of Council of Ministers headed by the Chief Minister in respect of on which the Legislative Assembly of Delhi has powers to make law except in so far as he is, by or under any law required to act in his discretion. The subject such as Services, Law and Order, Police and Land are being outside for Legislative Competence of Delhi Legislative Assembly, Lt. Governor acts in his discretion. In order to discharge obligatory duties, the Lt. Governor's Secretariat is staffed with the Secretary, the IPS & Addl. Secretary, the Office on Special duty, officials. The staff officers are further assisted by their subordinate staff in discharge of their duties.

The Lt. Governor supervises and controls the functioning of all the officials on the executive as well as on the ministerial side in the Government of NCT of Delhi. He also exercises Judicial power as a Court of appeal under various laws applicable in Delhi. As regards law and order, the Lt. Governor controls the police arrangement within the union territory of Delhi. As regards land, as the Chairman if DDA and with the help of Secretary (Land and Building), Govt. of NCT of Delhi, the Lt. Governor controls and supervises the use, acquisition and disposal of landing Delhi as per requirements in the public interest. The Lt. Governor also discharges duties, as laid down, towards Legislative Assembly of NCT of Delhi and the Delhi High Court.

Keeping in view the above position, the Lt. Governor's Secretariat has been set up, discharge of his duties functions.

Ref

HOD/HOO/DDO's/CASHIERS:-

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POST	NAME OF THE OFFICER	PERIOD
HOD	Sh. Vijay Kumar IAS, Pr. Secretary to LG/HOD	24.06.2016 to 06.08.2020
	Ms. Ankita Mishra Bundela IAS, Secretary to LG/HOD	07.08.2020 to till date
HOO	Sh. J.P.Kotari, Adhoc DANICS	April,2017 to till date
DDO	Sh. Sanjib Kumar Singh, AAO	31.12.2016 to till date
Cashier	Sh. Tekraj Singh Rawat, ASO	2017 to till date

Budget Allocation & Expenditure for the year 2017-22 :-

Financial Year	Budget in Rupees	Expenditure in Rupees
2017-18	13,76,00,000/-	10,05,77,837/-
2018-19	12,12,00,000/-	10,38,25,958/-
2019-20	12,50,00,000/-	11,25,56,921/-
2020-21	13,33,00,000/-	10,53,93,012/-
2021-22	12,06,00,000/-	11,34,99,021/-

Statutory Audit:-

The Statutory audit of the Lt. Governor's Secretariat, Raj Niwas Marg, Delhi-110054 has been conducted by AGCR upto 2005-06 but the department has not been provided the report to the Audit Party.

Maintenance of Records:-

The maintenance of records of Lt. Governor's Secretariat, Raj Niwas Marg, Delhi-110054 for the period 2017-22 was found satisfactory subject to observations made in current audit report and in test audit note.

Vacancy Statement:-

S.No.	Name of Post	No. of Posts Sanctioned	Filled up	Vacant
1	Group A	11	07	04
2	Group B	50	41	09
3	Group C	98	29	69
	TOTAL	159	77	82

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^ Old Audit report :-

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(A) There were 43 audit para's outstanding in the previous audit report. The Department has submitted reply of old paras. Hence, Six (6) para's have been settled. The details are as under:-

S. No.	Year	Total Para's	Para Settled	Para no. of settled para's	Outstanding Para's with para No.
1	1976-77	03	01	3	4 & 5
2	1977-78	12	01	2	1,3,4,5,6,7,8,9,10,11 & 12
3	1978-79	10	01	4	1,2,3,5,6,7,8,9 & 10
4	1979-82	03	NIL	NIL	8,10, & 14
5	1990-91	01	NIL	NIL	3
6	1994-98	06	NIL	NIL	1,2,3,4,6 & 8
7	1998-14	03	NIL	NIL	1,2 & 4
8	2014-17	05	03	2,3 & 4	1 & 5
Total		43	06	06	37

(B) **Details of Old Recovery: Rs.38790/-**

S. No.	Year	Para No	Outstanding recovery	Settled	Remaining O/S Recovery
1	1998-14	1	28810/-	NIL	28810/-
2	1998-14	2	12396/-	2416/-	9980/-
3	2014-17	3	27049/-	27049/-	Nil
Total			68255/-	29465/-	38790/-

Details of Current Recovery: Rs. 8520/-

S. No	Audit Memo No.	Description	Recovery Raised	Settled on the spot	Remaining Recovery
1	10	Short deduction of DGEHS subscription amounting to Rs.7200/-	7200/-	7200/-	Nil
2	11	Short deduction of Licence Fee of Rs.1320/-	1320/-	1320/-	Nil
Total			8520/-	8520/-	Nil

The internal audit report has been prepared on the basis of information furnished and made available by the Lt. Governor's Secretariat, Raj Niwas Marg, Delhi-110054 for the period 2017-22, disclaims any responsibility for any misinformation and/ or non-information on the part of auditee.


(Davinder Kumar)
Inspecting Audit Officer
Audit Party No. 10

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PART-I
Old Audit Report

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Inspection Report on the A/cs of Lt. Governor
Secretariat, Raj. Bldg., Delhi for the period 1970-72.

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PART-I

Para No.	Description	Remarks
1.	Stock Service Book.	
2.	Stock register.	
3.	Consumption of materials.	Settled as per City Subhead
4.	Service Stamps.	
5.	Stock Register.	
6.	C.D.S. A/c.	
7.	Cash Books.	
8.	Telephone charges.	
9.	Irregular Drawal of HRA.	
10.	P.H.R.	
11.	Incorrect pay fixation in S/o Subhead Chapter LDC.	
12.	Tablet Fee.	
13.	Verification of Remittances.	
14.	Cash book.	
15.	Continuation/disposal of unserviceable articles	
16.	Fidelity Bond.	
17.	C.D.S. Class IV.	Settled as per City Subhead
18.	P.H.R.	
19.	Re-encasement charges.	
20.	Log Book.	
21.	Stock Registers.	
22.	Non-maintenance of Records and conveyance charges.	

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During the course of audit of L.T.C. Bills for the period 1979-82, following irregularities were observed:-

(a) Sh. S.K. Malhotra, LOC was paid on 19.5.79 a sum of Rs.200/- as L.T.C. advance vide sanction order No.LGS/79-80/2650-61 dated 18.5.79. No L.T.C. adjustment bill in support of the advance has been submitted by the official till date 7.7.83. Non submission of the adjustment bill and non-refund of amount of advance too is deemed as serious financial irregularity and calls for refund of advance amount under Rule 104 G.F.R. The needful may please be got done without any further delay in the matter under advice to audit.

Para No. 10
Ref 1977-87
Theft of Cycles No.80-526918 (Atlas)
S.No. 80-910918 (Atlas).

a) A cycle bearing No.80-526918 (Atlas) was lifted from S, Alipur Road, Delhi on 29.4.83 and report to that effect was lodged with the police station Civil Lines on the same date. As per records made available to audit there appears no outcome of police efforts till date, matter may please be taken up with the police authorities and results be intimated to audit.

b) One another Cycle bearing No. 80-910918 (Atlas) was also stolen from the office of M.C.D. on 17.4.82. The cycle was issued to Sh. Jagdish Prashed, Peon. The Police Department after investigation at their end intimated that the Cycle could not be traced as per their letters dated 31.7.82 addressed to the Pol. Sney. to L.G. for the light of the police report the loss either may be made good by effecting recovery from the person responsible for lapse, or written off by the Competent Authority under advice to the audit.

Para -14
Ref 1977-87

Remittances: Verification of

The following amount was remitted to the Bank as per entry in the Cash Book. The same may please be got verified by the P.A.O. concerned and verification letter be sent in form attached to the Directorate of Audit please.

Date
05.5.1982

Amount
664-66
9-45

Bank.
S.B.I., Tie Hazari, Delhi.

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Para 28
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Reference Memo. No. 348 Dated 27.5.47

Non recovery of Income Tax at source @ 2% from the Supplier amounting to Rs. 203/- Bill No. CB/LGS 447 dated 15.3.1947 for Rs. 15,280/-.

According to provisions contained in Section 194-C of Income Tax, Income Tax at source @ 2% on job work done services charges contracts in excess of Rs. 10,000/- and above is required to be made from the Contractors.

It has however been observed that a sum of Rs. 10,165/- has been paid to M/s Guru Nanak refrigeration work, Safdarjung Enclave, New Delhi for 7 Air Conditioners cost of 12 water tanks mount. of 7 filters etc. for the year 1949. As such a sum of Rs. 203/- Income Tax at source was short recovered. The amount may please be recovered now and compliance intimated to Audit.

It is further seen that Income Tax at source @ 2% has also not been recovered from M/s Da Parkash & Sons, Katra Gori Shanker for the work done by the firm. As such a sum of Rs. 580/- may please be recovered under intimation to audit.

para 30

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Para No. 1 (Ref Memo. No. 15 dt. 4-9-98)

Sub Audit of Medical allowance/Spouse information

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During the course of audit for the period 1994-95 to 1997-98, the spouse information has submitted by the individual concerned. The same have been scrutinized and found the following discrepancies.

The spouse of the following officials are working in Govt. depts., where the medical allowance or re-imbursment is admissible.

- (i) Sh. Y.P. Bhatia Sd. PA spouse is working as a teacher in M.C.D. School.
- (ii) Sh. D.C. Sabarwal Grd. II Steno spouse is working in Dr. Dayal Upadhiyay Hospital.
- (iii) Sh. Satish Anand LDC spouse is working in Delhi Vidyut Board.
- (iv) Sh. Sarvan Kumar D.R. spouse is working in social welfare.

As per rule, where both husband or wife are Govt. servants, either of them may prefer claim for self and eligible members of their family, according to his/her status & in such cases, a joint declaration is required to be furnished as to who will be preferring the claim, duly C/S approved by their respective HQO/DDOs but in the above mentioned refer cases the individuals has submitted their information in which a dash has been put in the re-imbursment of medical claim/allowance/CGHS facilities of their spouse information, but the proof or joint declaration duly C/S by their respective ODO's office has not been submitted not shown to audit. In the absence of such proof, the recovery may please be effected from the individual concerned from the date of medical claim/allowance or the proof of joint declaration certificate duly C/S by their respective office may please be submitted, under intimation to audit.

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Para No. 2 (Ref Memo. No. 13 dt. 3-9-98) 31

Sub : Fidelity Bond of the official who are handling store items.

During the course of audit for the period 1994-95 to 1997-98, it has been noticed that the store items i.e. furniture store, non consumable General Items & Stationery store are being handling by the various official at the office of Raj Niema and as well as the LG's residences; but none of the official has filled the security/fidelity Bond to ~~cover~~ ^{cover} the risk of loss/theft and fire, ~~while~~ ^{while} handling the store.

It is therefore requested/advised the security/fidelity Bond ~~shall~~ ^{shall} be filled by all the officials, Who are handling the store and the allowances as admissible may be paid to them, for maintenance of the stores.

The compliance may please be done now and shown to audit.

Para No. 3 (Ref Memo No. 12 dt. 2-9-98)

Sub Audit of Contingency bill/^{Vouchers} for the office of LG's residence.

During scrutiny of Contingency bills of the office of LG's residence, as a test check during the period 1994-95 to 1997-98 the following discrepancies were noticed :-

- (i) CB/LG's/212 dated 14-8-98 for Rs. 3763/- was raised by Sh Ashok Kumar Gupta HHA II on account of Tea/Coffee/light refreshment for the month of April, May & June 1997 charging it @ Rs 1/50 for Tea, @ Rs 1/50 for Coffee & @ Rs 3/50 for refreshment. It has been received from the records the bill was converted into making Tea, Coffee & Refreshment etc on plain paper (without submitting any supporting documents) instead of submitted the actual purchase bill i.e. for Sugar, Coffee, Milk & Tea etc. The claim should be taken on the basis of actual purchases of the articles with supported purchase bill instead of converted the amount on plain paper (without submitting the proof of bills etc).
- (ii) Similarly Rs 1918/- has been charged vide CB/LG's/691 dt. 27-3-98 for the month of January 1998.
- (iii) CB/LG's/221 dt. 21/7/98 for Rs. 12737/-

The above claim was also taken for Dinner & Refreshment to the VIP as well as Dinner given/hosted by LG Delhi, but in fact as per test on 30-5-98 to 9-6-98 the dinner given by LG Delhi, to whom, not mentioned in the bill by the HHA-II in the bills was it was reflected as how many person were presented as per movement of Visitor Reg's/Exs. As per G.I. M.F.O.M. No 7(5) E-Co-ord/98 dated 2-6-98 vide revised order No. O.M. No. 1(17) E-Co ord/94 dated 7th April 1994 vide Sl. No. 282 of Swamy's Annual, 1994 ceiling of Rs. 25/- per head, has been raised of fixed ceiling of Rs.50/-per head for expenditure on refreshment during meeting etc. for various Ministries/departments etc.

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Para No. 4 (Ref Memo No. 10 dt. 1-9-98)

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Para 22

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Sub : Audit of Consumable of Non Cons. Stock Register of LG's Residence.

During the course of test check on the accounts of Non-Consumable of Cons. Stock Register of LG's residence, the following observation were noticed during the period 1994-95 to 1997-98.

(A) NON CONSUMABLE STOCK REGISTER

The stock register of Non-Consumable nature items was not properly maintained. These items were shown issued and the balance were reduced from the stock register. Such items can reduced from the stock only when these were Condemned or write off or transfer to some another office with the due permission of the Head of Department.

(ii) The Quantity of previous balances and as well as the nos of stock register, were not accounted for, while opening the new stock register.

(iii) The entry of the items purchased were also not found posted in the register properly. The items purchased should be entered recording to size of nomenclature wise in separate page instead of making the entry in club at one page.

(iv) The physical verification certificate of the stock was not found recorded by the comptant authority during the period 1994-95 to 1997-98.

(v) At page P/39, the 16 Nos dining chairs were got repaired 3 times expenditure worth Rs. 26400/- was incurred just during the period of 15 days i.e. w.a.f. 1-7-95 to 15-7-95, as per detail below :-

- on 1-7-95 from M/S Jadhav store K.Bagh for Rs. 7000/-
- on 14-7-95 from M/S Premier furniture K.Bagh for Rs.19400/-
- on 15-7-95 from M/S Season furniture Ltd. L.Nagar for Rs.13727/-

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The GOI M.F. has also issued further instruction vide his letter OM No. 7(5)/E.Co.ord/98 dt 12-8-98 that the financial advisers are requested to adhere to the prescribed ceiling strictly and wherever it becomes absolutely necessary to seek relaxation the proposals should be forwarded well in time for consideration. II

(iv) CB/LG's/184 dt. 3-7-98 for Rs. 15,929/-

The above items were shown expenditure on purchase of stationary items (these items appear not to be used in the office purpose) nor the consumption was shown by the concerned official, of the repeated so many request. One of the bill vide sub Vr No. 140 dt. 6-5-98, Rs. 550/- was paid for Cartridge Charge (Rs. 350/- for Tempo Charges of Rs. 200/- @ Rs. 50/- per labour for 4 labours loading of unloading Charges) but it is not clear at all what items was purchased on wherein the Cartridge Charge paid & vide sub vr No. 181 Rs. 540/- was paid by MHI-II on account of purchase of 2 Nos Tube light of Rs. 270/- per Tube. The rates paid was not appear at all to be in order.

(vi) It has also been noticed in all the most all the Contingency Vouchers during the period 1994-95 to 1997-98, the bill was raised by the different firms without showing to whom the goods were sold. The name of the office/deptt. should be indicated to avoid any mis-use while selling the items.

Please review the similar nature of irregularities in other cases also & rectify all the observation under intimation to audit.

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Not the volume nos of stock register was shown in the absence of non-maintained the proper records, it is very difficult to ascertain how many register have been opened and without linking up the proper items, how many items have been accounted for or not, while opening the new stock register.

(vi) The purchase were made shown in the stock register for more than the value of Rs. 500 at a time, but the records, file of capital formalities was not produced to audit to ascertain whether the norms have been followed or not.

(vii) Issue voucher were also not produced to audit to verify the entry/items issued shown in the stock register, nor the purpose was mentioned for instance Candles Bulb were purchased frequently and shown issued to Electrician but while issuing this items, it should be clearly mentioned for which room, gallery or dining or drawing room, the bulb was fused & issued accordingly instead of showing issuing to Electrician to avail the mis-use if any. Similarly in the case of ODINAL, it was also shown issued to the person concerned instead of clearly mentioned the Bath Room, office & person numbers etc.

(viii) At-P/56, One chair (Revolving) Executive, was found transfer to Raj Niwas, but the date of transfer, transfer amt date was not reflected in the stock register in the absence of such it is difficult to verify from the Raj Niwas stock register.

(b) Consumable/stationary stock register

(i) The similar irregularities as provided above were also noticed which maintained the stock register of consumable items.

(ii) The page containing certificate was also not recorded while opening the new stock register by the competent authority.

(iii) The balances of items from the old stock register was not found carried forward while opening the new stock register.

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(iv) The old stock register (prior to 96-97) & relevant file quotation tender & other formalities done, while purchasing the items and issue etc was not produced to audit.

It is therefore requested please verify all the discrepancies with due & proper care. Under information to audit.

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Para No. 6 (Ref Memo. NO. 8 dt. 27-8-98)

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Sub Audit of Contingency A/C.

During the course of test check on the accounts of contingency A/C pertaining to the period 1994-95 to 1997-98, the following observations were noticed.

(1) During the scrutiny of contingency Bill No 612 dated 6-3-98 and a sub Ur No. 358, a CASH Memo No. 67423 dt. 1-02-98 for Re. 1368/- of m/s Bikanerwala chowk Gurdwara Road Karol Bagh, Delhi. On accounts of Purchase of sweets on the body of the said bill it has been recorded that the "sweets distributed on Independence day on 26-1-98 to all residence staff". In view of the facts above it is not understood hence the Cash Memo was on 1-2-98, while the sweets was purchased on 26-1-98 (earliest date of Cash Memo) and the 26 Jan. was celebrated as Republic day & not as Independence day. While drawing the payments from PAO on GAR-28, the facts of the date of said bill no 67423 was shown wrong, according to the comparison of the Cash Memo No. 67423.

The reasons of such discrepancies may please be clarified to audit.

Sub (Audit of Property/Dead Stock Register.)

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During the course of test check on the accounts of Property/Dead Stock Register pertaining to the period 1994-95 to 1997-98, the only one stock Register was produced to audit, the said register was found started w.e.f. Jan./March 1995. While scrutiny of the same stock Register, the following observation were noticed

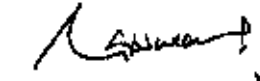
- (i) The balances of the each items from the previous stock registers was not found brought forwarded to the said stock register, which was produced to audit.
- (ii) On 8-v-97, it has been recorded on the first page of stock register that the complete charge have been taken on the basis of Physical verification of the items was found on ground balance in the office/store, after deducting the shortage of each items but till date the shortage items was not found deducted from the stock register even the previous balances of each items was not found recorded.
- (iii) On 20-10-97, a photocopy of the noting for the value of items for shortage in the record/produced to audit, in which the value of shortage items worth Rs. 3,13,162/- was shown against sh. M.C. Jain (Under Suspension) Ex caretaker. The decision of the recovery of the shortage items is still pending. In the absence of proper classification of stores and their actual balances had the amount of recovery has been worked out may be clarified to Audit.
- (iv) The non-Consumable items were shown issued indicated in the said records, as per norms/rule the non Consumable nature of items can not be shown issued in the said stock register, the same may please be shown issued separately in the distribution register.
- (v) The different type of nature of items and size was found recorded in the same page instead of bifurcated the items according the manufacture wise.

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The Physical verification certificate for the stock of each items was not found recorded in the said stock register and these register are not properly maintained giving full details of Bill nos date of purchase & source of purchase.

In view of the factual position explained above, it is therefore requested that the balances of each items from the previous stock Register may please be brought forwarded office due verification and the decision of recovery worth Rs. 3,13,162/- from Sh. N.C. Jain (under suspension) Ex-caretaker if found correct in the light of the above observation, may please be taken as early as possible and the quantity of the shortage items may please be reduce from the said stock register.

The compliance of the same may please be shown to audit.


(K.S. Sonawa)
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Dir of Audit, Govt of M.P.

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10.	35	Chander Parikash pardey	4200	225	50	175	Aug-10	1	175	
				225	100	125	9/10 to 2/11	6	750	
11.	36	Hari Dass B	4200	225	100	125	8/10 to 2/11	7	875	
12.	37	Manoj Tomar	4200	225	50	175	Aug-10	1	175	
				225	100	125	9/10 to 2/11	6	750	
13.	41	Rakesh Kumar	2800	125	50	75	Aug-10	1	75	
				125	60	65	9/10 to 2/11	6	390	
14.	43	Rakesh Kumar sharma	2400	125	50	75	Aug-10	1	75	
				125	60	65	9/10 to 2/11	6	390	
15.	45	Rajan singh	2800	125	50	75	Aug-10	1	75	
				125	60	65	9/10 to 2/11	6	390	
16.	47	Anand Kumar	2400	125	50	75	Aug-10	1	75	
				125	60	65	9/10 to 2/11	6	390	
17.	51	Shashi Kant Sharma	4200	225	50	175	Aug-10	1	175	
				225	100	125	9/10 to 11/10	3	375	*LPC shows deductio n of Rs. 100
18.	55	M Krishana Kumar	2400	125	50	75	Aug-10	1	75	
				125	60	65	9/10 to 2/11	6	390	
19.	61	Bathu S Shailendra	2400	125	50	75	Aug-10	1	75	
				125	60	65	9/10 to 2/11	6	390	
20.	67	Jernail Simgh	1900	125	50	75	Aug-10	1	75	
				125	60	65	9/10 to 2/11	6	390	
21.	69	Sarjeev Kumar	1900	125	50	75	Aug-10	1	75	
				125	60	65	9/10 to 2/11	6	390	
22.	77	Imtlaz Ahmad	2400	125	50	75	Aug-10	1	75	
				125	60	65	9/10 to 2/11	6	390	
23.	79	Santosh Kumari	1900	125	30	95	Aug-10	1	95	
				125	60	65	9/10 to 2/11	6	390	
24.	81	Abhijit Kumar Ranjan	1900	125	30	95	Aug-10	1	95	
				125	60	65	9/10 to 2/11	6	390	
25.	84	Dillp Kumar	1900	125	50	75	Aug-10	1	75	
				125	60	65	9/10 to 2/11	6	390	
26.	85	Monu Panchal	1900	125	60	65	8/10 to 2/11	7	455	
27.	95	Days Ram	4200	225	50	175	Aug-10	1	175	
				225	100	125	9/10 to 2/11	6	750	
28.	97	Dhan Singh	2800	125	50	75	Aug-10	1	75	
				125	60	65	9/10 to 2/11	6	390	
29.	99	Shephard Chand	2400	125	50	75	Aug-10	1	75	
				125	60	65	9/10 to 2/11	6	390	
30.	101	Shravan Kumar	2000	125	50	75	Aug-10	1	75	
				125	60	65	9/10 to 2/11	6	390	
31.	103	Pawan Kumar	2000	125	50	75	Aug-10	1	75	
				125	60	65	9/10 to 2/11	6	390	

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Para No. 1 *Para 36*
(Memo NO. 2 Dated: 6.1.2015)

Sub: Recovery of contribution of the DGRHS amounting to Rs 28810/-

As per order of Directorate of Health services, Govt. of NCT of Delhi vide letter no.F.25(111)/DGRHS/140/09/44413-18 dated 20/8/2010, subscription has been revised on the basis of grade pay given below:-

Grade Pay to the beneficiary	Subscription under CGHS per months now applicable in DGRHS scheme
Rs.1650	50
Rs.1800,1900,2000,2400,2800	125
Rs.4200	225
Rs.4600,4800,5400,6600	325
Rs.7600 and above	500

From test check of PBR, it is noticed that the recovery of the revised rate has not been done in the following cases.

S NO.	PBR No.	Name of Official	Grade Pay	DGHS Due	DGHS deduct ed	short recover y	period	no of mont hs	amount to be recovered
	2010-11								
1.	17	S N Mishra	8700	500	100	400	Aug-10	1	400
			8700	500	200	300	9/10 to 2/11	6	1800
2.	4	Padmini Singla	6600	325	150	175	8/10 to 2/11	7	1225
3.	9	Anand Parkash Sharma	5400	325	75	250	Aug-10	1	250
			5400	325	150	175	9/10 to 2/11	6	1050
4.	11	Ashwani Kumar	4800	325	75	250	Aug-10	1	250
			4800	325	150	175	9/10 to 2/11	6	1050
5.	13	Dinesh Kumar	4200	225	50	175	Aug-10	1	175
			4200	225	100	125	9/10 to 2/11	6	750
6.	19	G K Agarwal	4800	325	75	250	Aug-10	1	250
				325	150	175	9/10 to 2/11	6	1050
7.	25	susheel kumar	4200	225	50	175	Aug-10	1	175
				225	100	125	9/10 to 2/11	6	750
8.	27	Arun kumar Duggal	4800	325	75	250	Aug-10	1	250
				325	150	175	9/10 to 2/11	6	1050
9.	31	G Kameshwar Rao	4200	225	50	175	Aug-10	1	175
				225	100	125	9/10 to 2/11	6	750

26/c

32.	105	Mahavir Singh	2400	125	50	75	Aug-10	1	75
				125	60	65	9/10 to 2/11	6	390
33.	109	Mevatal	2400	125	50	75	Aug-10	1	75
				125	60	65	9/10 to 2/11	6	390
34.	111	Brij Mohan	2400	125	50	75	Aug-10	1	75
				125	60	65	9/10 to 2/11	6	390
35.	113	Suresh Kumar	2000	125	30	95	Aug-10	1	95
				125	60	65	9/10 to 2/11	6	390
36.	115	Dilip Kumar	1800	125	30	95	Aug-10	1	95
				125	60	65	9/10 to 2/11	6	390
37.	117	Kapil Sharma	1900	125	30	95	Aug-10	1	95
				125	60	65	9/10 to 2/11	6	390
38.	119	Guru Prasad	1800	125	30	95	Aug-10	1	95
				125	60	65	9/10 to 2/11	6	390
39.	125	Darshan Singh	1800	125	30	95	Aug-10	1	95
				125	60	65	9/10 to 2/11	6	390
40.	127	Bhuvnesh Prasad	1900	125	30	95	Aug-10	1	95
				125	60	65	9/10 to 2/11	6	390
41.	131	Bunty Baswaha	1800	125	30	95	Aug-10	1	95
				125	60	65	9/10 to 2/11	6	390
42.	133	Sanjit Kumar	1800	125	30	95	Aug-10	1	95
				125	60	65	9/10 to 2/11	6	390
Total								28810	

The above mentioned recovery may be made from the concerned official after due verification and deposited in govt. account under intimation to audit.

Para No. 2

Memo NO. 12 Dated :- 9.1.2015
(1998-2014)

Para 26

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Subject:- Income tax - Recovery of Rs. 12396/-

During scrutiny of record of income tax provided for financial year 2009-10 to 2013-14, the following is observed :-

1. In case of Sh. Avinash Kumar for fy. 2013-14, Assistant, 10 days leave encashment of Rs. 9924/- has not been taken into account while calculating income tax. Also, The amount of HRA paid i.e. Rs. 55800/- has been taken for HRA rebate whereas HRA rebate comes out to be Rs. 54500/- Further, as per Form 16 savings has been taken Rs. 100000/- by including LIC of Rs. 70000 but neither calculation sheet appended mention the LIC of Rs. 70000/- nor any proof of savings has been enclosed. Further CPS of Rs. 34300/- not included in gross salary. Thus his tax to be recovered comes out to be as shown under :

adms

Avinash Kumar, Assistant
F.Y. 2013-14

250

Item	As per form 16	Audit calculation	Remarks
Gross salary	382831	427055	(LTC encashment of 9924 And CPS 34300/- included)
less HRA	55800	54500	
	327031	372555	
Deduction 80C	100000	100000	
	227031	272555	
80D	2700	2700	
80G	491	491	
80CCD	34300	34300	
Taxable Income	189540	235064	
Tax rebate	0	3506	
		2000	
Cess		1506	
Total tax		45	
Tax paid		1551	
Tax to be recovered		1030	
		521	

Praveen Kumar Sharma, Assistant, for fy. 2013-14,

The amount of HRA paid i.e. Rs. 59600/- has been taken for HRA rebate whereas HRA rebate comes out to be Rs. 41151/- Hence his tax liability comes out to be as under :-


Item	As per form 16	As per audit calculation
Gross salary	472879	472879
less HRA	59600	41151
	413279	431728
Deduction VIA	100000	100000
	313279	331728
80D	0	0
80G	971	971
80CCD	0	0
	312308	330760
tax	11231	13076
rebate of	2000	2000
tax	9231	11076
cess	277	332
	9508	11408
Tax paid	9508	
tax due		1900

Settled

Settled

Dr. S.

Susheel Kumar, Srano, for fy. 2013-14:

24/c


The amount of HRA rebate Rs. 63300/- has been taken but as per income tax calculation it comes out to be Rs38194/-. Hence his tax liability comes out to be as under :-

Item	As per form 16	As per audit calculation
Gross salary	501517	501517
less HRA	63300	38194
Net salary	438217	463323
Deduction VIA	100000	100000
	338217	363323
80D	2700	2700
80G	1032	1032
80CCD	0	0
Taxable salary	334465	359590
Tax	13449	15959
rebate of	2000	2000
tax	11449	13959
Cess	343	419
Total	11792	14378
Tax paid	11792	
Tax to be recovered		2586

Sanjeet Kumar Peon for fy 2011-12	CPF contribution not taken	Gross salary taken	Gross salary as per audit
	14261	201131	215392
Saving 80 C		28882	28882
80 D		1500	1500
Taxable Income		170749	185010
10 %tax on income above 180000		0	
Cess			501
tax due			15
			516

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23/c

Maharbir Singh Driver for fy 2011-12	CPF contribution not taken	Gross salary taken	Gross salary as per audit
Saving 80 C	25652	394635	360287
80 D		100000	100000
Taxable Income		1500	1500
10 %tax on income above 180000		233185	258790
cess		5314	7879
tax		159	236
Tax paid		5474	8115
Tax to be recovered		5474	2641

Pawan kumar driver fy 2011-12	CPF contribution not taken	Gross salary taken	Gross salary as per audit
Saving 80 C	20908	309521	330429
80 D		100000	100000
Taxable Income		1500	1500
10 %tax on income above 180000		208021	228929
cess		2802	4893
Tax		84	147
Tax paid		2886	5040
Tax due		2886	2154

Intiaz Steno fy 2011-12	CPF contribution not taken	Gross salary taken	Gross salary as per audit
Saving 80 C	20185	246729	266914
80 D		40730	40730
Taxable Income		1500	1500
10 %tax on income above 180000		204499	224684
Cess		2450	4468
Tax		73	134
Tax paid		2524	4602
tax due		2524	2078

2. In case of following officials proof of savings have not found appended with calculations sheets because of which tax calculated could not be verified.

Name	Savings	Rebate given
Dillip Kumar, LDC	LIC policy of Rs 37368/-	
Rashmi Ranjan Kumar	Rent receipts for fy 2013-14	Rs. 32000/- (Equal to HRA)
Battu S Sallendra	Rent receipts for fy 2013-14	Rs. 46200/- (Equal to HRA)
Krishan Kumar UDC	Rent Receipts for fy 2013-14	Rs. 53600/- (Equal to HRA)
Mahabir Singh, Driver	LIC of Rs. 24916/- for fy 2013-14	
Pawan Kumar, driver	LIC of Rs. 52091/- for fy 2013-14	
Sushil Kumar, Steno	HRA receipt for fy. 2010-11	Rs. 47600/- (equal to HRA)
Anand Kumar, UDC	HRA receipt for fy. 2010-11	Rs 38800/- (equal to HRA)
A P Sharma, OS	HRA receipt for F.y. 2010-11	Rs. 45000/-
Hari Dass, Asstt.	HRA receipt for F.y. 2011-12	Rs. 59600/- (equal to HRA)
G K Agarwal, Sr. PA	HRA receipt for fy. 2010-11	Rs. 39600/- (equal to HRA)
	LIC of Rs. 5000 for fy. 2011-12	Rs. 76680 /- (equal to HRA)
	HRA receipt for fy. 2011-12	Rs. 75700/- (equal to HRA)

It is requested (i) to obtain proofs of deposits in r/o Sh. Avinash Kumar, Assistant or else make the recovery as mentioned above from concerned officials after due verification and deposit the same in govt. accounts under intimation to audit (ii) copy of the proofs mentioned above be shown to the next audit or else recalculate the tax liability and make recovery under intimation to audit.

Para No. 3
 (Memo NO. 7 Dated :- 6.1.2015)
 Subject :- Excess consumption of petrol

Finance Department of GNCT of Delhi vide their letter no. F.14/9/99-Flu(B) dated 15.12.1999 and F.14/9/99-Fin (B) dated 10.5.2001 has fixed 200 litres per month limit of petrol/diesel for govt. vehicles.

During course of test audit, it has been observed that petrol has been consumed beyond the prescribed limit as per detail given below:-

S NO.	Vehicle No.	Month	Petrol purchased/ consumed	Remarks	
	DL2FMG0001	September 2010	213 liters		
	DL3FAM0001	4/2007	237 liter	Log book is in torn condition.	
		5/2007	203 liters		
		8/2007	305 liters		
		9/2007	298 liters		
		11/2007	203 liters		
		12/2007	333 liters		
		1/2008	243 liters		
		9/2008	219 liters		
		11/2008	276 liters		From 18.10.2008, though petrol has been taken but log book is not filled properly. From 20896 km on 21.10.2008 to 23722 km on

21/000 (21)

DL3FAM0001	1/2009	274 liters	No officer officer has signed and verified the journey.	
	2/2009	3798 liter	no officer has signed and verified the journey.	
	3/2009	676 liter	no officer has signed and verified the journey.	
	September 2011	305 liters		
DL2PHG0001	September 2007	220 liter		
	November 2007	210 liter		
	December 2008	644 liters		
DL1CJ4176 M VAN	March 2009	324 liters		
	May 2009	315 liter		
	June 2009	410 liter		
	May 2012	268 liter		
	July 2012	226 liters		
	DL8CNB0001	April 2008	235 liters	
		May 2008	259 liter	
June 2008		244 liter		
July 2008		264 liters		
August 2008		275 liters		
September 2008		236 liters		
October 2008		245 liters		
	November 2008	259 liter		

It is requested to regularize the excess consumption of fuel from the competent authority i.e. Department of Finance, Govt. of NCT of Delhi under intimation to audit.

Para No. 4

(Memo NO. 10 dated 9.1.2015)

para 38

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Subject :- Wasteful expenditure on Vehicles

During scrutiny of files of maintenance of vehicles, it has come to notice that wasteful expenditure has been done on vehicles which have been completed its normal life and suggested for condemnation by TO (Trpt).

Vehicle no. DL1CJ4176 (Maruti Van)

The van was purchased on 24.6.2006 with purchase price of Rs. 190631/-. TO (Transport) has suggested for condemnation of this van as it has completed its normal life as vehicle had covered more than its prescribed mileage with reading of 280000 km. and repair cost of Rs. 273547 on 18.10.2012. However, expenditure of Rs. 48938/- (Rs. 10678/- on 24.1.2013, Rs. 15588/- on 5.3.2013, Rs. 3730/- on 15.3.2013, Rs. 8996/- on 7.10.2013 and Rs. 9946/- on 24.6.2014) has been made on the van which is suggested of condemnation.

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Vehicle NO. DL2FDE0001 - Maruti Baleno

The car was purchase in 2004. As car is being proposed for condemnation as it has covered more than 138300 Km and expenditure on repair Rs. 391865/- made on 27.10.2014. However, expenditure of Rs. 43010/- has been done on 17.11.2014 vide bill submitted by M/s Wlg Automobile dated 4.11.2014.

Vehicle NO. DL9C1007

During test check of repair file, It has come to the notice that above vehicle had been recommended for condemnation by TO (Transport) on 23.11.2012 as it had completed the prescribed limit mileage of 1.5 lakh kilometer as well as period of 5 years. However, expenditure sanction of Rs. 30970/- was made for repair work order dated 11.11.2012 and 26.11.2012 for payment of M/s Wlg Automobiles.

Reason for making expenditure on vehicles when the same were suggested and due for condemnation be given to audit.

Para NO. 5

(Memo NO. 1 dated 30.12.2014, 1 (A) and 1(B) dated 6.1.2015 and 1 (C) dated 7.1.2005 and 1 (D) Dated :-9.01.2015)

Subject :- Non Production of Records

The following record has not been provided :-

1. Cash book, TR-5 and Challan book, TR-5 stock register except 2007-2011
 2. Bill Register prior to 2006
 3. Aquittance Register, Cheque Register (1998-2014)
 4. Expenditure Control Register, Expenses Register & OTA register (1998-2014)
 5. LTC / Contingency Advance Register, Long term/short term advance register (1998-2014)
 6. Income tax record (form 16, calculation sheet, saving proof, return to Income Tax Department - Quarter and final returns filed) prior to 2010
 7. All bills of December and March months prior to 2006
 8. Dead stock register & Condemnation file (1998-2014)
 9. Non consumable stock registers & files (1998-2014)
- 20/2

10. Fidelity bond

11. Certificate w.r.t. Detail of Final Payment of GPF made during audit period, list of service books maintained by HOO, Reconciliation for 1998-2008, 2010-11 & Spouse information

It is therefore requested to show the same to next audit.


(INDU OBEROI)

(IAO AUDIT PARTY NO 1)

18/c

PART- II
CURRENT AUDIT REPORT
(01.04.2014 to 31.03.2017)

36

PARA No. 01

Sub:- Non-observance of the guidelines of Delhi Government on Petrol consumption.

(Ref. MEMO No.:-10 dated : 27.02.2018)

Finance Deptt., Govt. of NCT of Delhi vide their letter No. F.14/9/99-Fin. (B) dated 10.05.2001 and Office Memorandum No. F.8/4/2014-AC/DSIV/1878-2027 dated 03.11.2014 respectively has fixed 200 litres per month limit of petrol /diesel for govt. vehicles.

While going through the vouchers / records, it has been observed that this Office is not observing the guidelines issued by Delhi Govt. on account of consumption of petrol. As per guideline expenditure on POL upto 200 Ltr. can be made in a calendar month but this Office has not observed these guidelines and consuming petrol more then the prescribed limit. A few such instances are given below for reference:-

(i)

Sl.No.	Vehicle No.	Month	Petrol (Ltr.)
1.	DL-14CQ-0001	Sept, 2016	203

(ii)

Sl.No.	Vehicle No.	Month	Petrol (Ltr.)
1.	DL-8CNB-0001	May, 2014	233
2.		June, 2014	219
3.		July, 2014	244
4.		Aug., 2014	210
5.		Dec., 2014	282
6.		Jan., 2015	203
7.		Feb., 2015	214
8.		March, 2015	207
9.		April, 2015	260
10.		May, 2015	206
11.		June, 2015	249
12.		July, 2015	298
13.		August, 2015	265
14.		Sept, 2015	282
15.		Oct, 2015	245
16.		Nov, 2015	284
17.		Dec., 2015	269
18.		Jan., 2016	285

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19.		Feb., 2016	230
20.		March, 2016	251
21.		April, 2016	276
22.		May, 2016	398
23.		June, 2016	300
24.		July, 2016	267
25.		August, 2016	263
26.		Sept., 2016	275
27.		Oct., 2016	284
28.		Nov., 2016	232
29.		Dec., 2016	223
30.		Jan., 2017	241
31.		Feb., 2017	211

(iii)

Sl.No.	Vehicle No.	Month	Petrol (Ltr.)
1.	DL-3FAM-0001	April, 2014	313
2.		May, 2014	269
3.		June, 2014	350
4.		July, 2014	305
5.		Aug., 2014	418
6.		Sept., 2014	409
7.		Oct., 2014	268
8.		Nov., 2014	314
9.		Dec., 2014	321
10.		Jan., 2015	334
11.		Feb., 2015	358
12.		March, 2015	317
13.		April, 2015	278
14.		May, 2015	268
15.		June, 2015	270
16.		July, 2015	357
17.		August, 2015	279
18.		Sept., 2015	307
19.		Oct., 2015	259
20.		Nov., 2015	207
21.		Dec., 2015	208
22.		Jan., 2016	00
23.		Feb., 2016	273
24.		March, 2016	249
25.		May, 2016	276
26.		July, 2016	281
27.		August, 2016	293
28.		Sept., 2016	294
29.		Oct., 2016	254
30.		Dec., 2016	213
31.		Jan., 2017	295

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(IV)

Sl.No.	Vehicle No.	Month	Petrol (Ltr.)
1.	DL-9CAZ-0009	April, 2014	246
2.		May, 2014	278
3.		June, 2014	320
4.		July, 2014	320
5.		Aug., 2014	234
6.		Sept., 2014	262
7.		Oct., 2014	290
8.		Nov., 2014	255
9.		April, 2015	255
10.		May, 2015	305
11.		June, 2015	215
12.		May, 2016	207

During the audit period 1998-2014 para no. 03 also shows excess consumption of petrol as follow:-

Finance Department of GNCT of Delhi Vide their letter no. F.14/9/99-Fin(B) dated 15.12.1999 and F.14/9/99-Fin(B) dated 10.05.2001 has fixed 200 litres per month limit of petrol/diesel for govt. vehicles.

It has also been observed by the previous Audit that petrol has been consumed beyond the prescribed limit as per detail given below but no action to regularize the excess consumption has been taken by the Department:-

S.NO	Vehicle nO	Month	Petrol Purcased/Consumed	Remarks
1.	DL2FMG0001	September 2010	213 liters	Log book is in torn condition
		4/2007	237 liters	
		5/2007	203 liters	
		8/2007	305 liters	
		9/2007	298 liters	
		11/2007	203 liters	
2.	DL3FAM0001	12/2007	333 liters	From 18.10.2008, though petrol has been taken but log book is not filed properly. From 20896km on 21.10.2008 to 23722km on the 01.12.2008,
		1/2008	243 liters	
		9/2008	219 liters	
		11/2008	276 liters	

				place of journey is not mentioned and no officer has signed and verified the journey		
3.	DL3FAM001	01/2009	274 liters	No officer has signed and verified the journey.		
		2/2009	3798 liters	No officer has signed and verified the journey.		
		3/2009	678 liters	No officer has signed and verified the journey.		
		September 2011	305 liters			
4.	DL2FHG0001	September 2007	220 liters			
		November 2007	210 liters			
5.	DL1CJ4176 M VAN	December 2008	644 liters			
		March 2009	324 liters			
		May 2009	315 liters			
		June 2009	410 liters			
		May 2012	268 liters			
		July 2012	226 liters			
6.	DL8CNB0001	April 2008	235 liters			
		May 2008	259 liters			
		June 2008	244 liters			
		July 2008	264 liters			
		August 2008	275 liters			
		September 2008	236 liters			
		October 2008	245 liters			
		November 2008	259 liters			

The Department may follow the guidelines of Delhi Govt. on petrol consumption in future and regularize the above cases from Finance Department, GNCT of Delhi under intimation to audit. Similar other cases, if any, may also be taken into account for similar action.



14/C

PARA No.: 02

Subject: Irregular Expenditure and non approval of Competent Authority under the delegation of financial powers for maintenance, upkeep and repair of vehicles.

(Ref. Memo : 11 dated : 27.02.2018)

As per delegation of financial powers to Head of Departments and Head of Offices of Govt. of NCT of Delhi (compiled up to 31.10.2008) issued by Finance Department, Govt. of NCT of Delhi various powers have been delegated for smooth functioning of the department.

On scrutiny of file No. 4(49)/2011/RN for staff car No. DL 3FAM 0001 (SX-4) a cash payment of Rs. 4890/- has been made to Shree Shyam automobiles for various items (Wheel cover of vehicle, Head Light etc.) vide bill no. 634 dated 20.10.2016 for which the approval of Competent Authority is not available in the file.

The approval of the Head of Office may be obtained to regularized this expenditure under intimation to audit.

PARA No. 03

Subject: Short deductions / Recovery of Govt. dues from the staff amounting to Rs. 27,049/- on account of Lic. Fee and Water Charges.

(Ref. Memo : 12 dated : 28.02.2018)

The rate of License fee and water charges in respect of Delhi Govt. have been revised twice from July 2012 and July 2013 vide order No. F.4 1/Misc./PWD/Alot/2004/8496-8500 dated 27.07.2012 and order No.F.4(1)/Misc./PWD&W/A-II/2004/2749-2765 dated 10.03.2014.

During the test check of records, it has been observed that the department had made short deduction of License Fee and Water Charges from the salary of the following employees according to the revised rates as per details given below:

S. No.	Name & Desgn.	Residential Address	Description	Period	License Fee and water charges (Rs.)			No. of months	Amount recoverable (Rs.)
					Due	Deducted	Diff.		
1	Sh. Bhairob Dutt, Dy. Secy.*	Type-IV, Qtr. NO. E-9, ITI Pusa, Delhi	Lic. Fee	08/15 to 01/18	500	420	80	30	2400/-
			Water chrg.	08/15 to 01/18	315	00	315	30	9450/-
Total Recovery								11850/-	

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2	Sh. Rajan Singh, Assit.**	Type-II, Qtr NO. 1064 Timarpur, Delhi	Lic. Fee	6/15 to 09/17	245	155	90	52	4680/-
Total Recovery									4680/-
3	Sh. Bunty Buswall, Safi Karamchari	Type-I, Qtr. No. 54, Sector-3, Dwarka, Delhi	Water Chrg	07/12 to 01/18	157	00	157	67	10519/- ✓
Total Recovery									10519/-
Total Amount Recoverable (1+2+3)									27,049/-

** As per PBR Sh. Bhairab Dutt, Dy. Secy. and Sh. Rajan Singh, Assit., has been paid salary w.e.f. 08/2015 & 06/2015 from this Deptt. respectively. Revised rates for previous period of license fee and water charges may be intimated to his previous office for due verification and making recovery accordingly.

Necessary steps should be taken to recover Rs. 27,049/- Short deduction of License Fee and Water Charges as detailed above after due verification of records under intimation to audit. Other similar cases, if any, may also be taken into account for similar action at your own level.

PARA No. 04

Sub: Non-adjustment of outstanding AC bills.

(Ref. MEMO. NO. 14 dated: - 28.02.2018)

According to Receipts & Payments Rule 118 money drawn on behalf of Abstract Contingent bills (AC Bills) for payment of advance should be adjusted within a period of one month from the date of its drawl by submission of detailed bill. A scrutiny of Abstract Contingent (AC) advances revealed that the following bills are not adjusted after the period as specified under Rule 11B, as per detail given below:-

S.No.	AC Bill No. & Date	DC Bill No. & Date	Official/Agency	Amount
1	564, 21.10.15	--	IGL	14,959/-
2	745 21.12.15	--	IGL	7,122/-
3	403, 16.08.16	--	ICSIL	1,07,876/-
4	450, 05.09.16	--	ICSIL	4,79,712/-
5	586, 14.10.16	--	DTTDC	1,42,710/-
6	749, 21.11.16	--	DTTDC	80,552/-
7	1107, 20.03.17	--	N CODE SOLUTION	11,110/-
Gross Total				8,44,041/-

Department may adjust the outstanding AC bills immediately after due verification of record under intimation to audit.

PARA NO. 05 **37**
(Ref. MEMO. NO.1)

Sub:- Non-Production of Record (NPR)

The following records/registers were not furnished by the school to the Audit for scrutiny :

So 1 to 3
Ref. for
Da. 12/12/18

- 1. LTC/TA/Conveyance Allowance/Children Education allowance/Newspaper & Telephone Reimbursement Registers.
- 2. Detail of Unserviceable items and condemnation.
- 3. List of vehicles on strength of Deptt. and on hired.

The following record of the audit period 1994-2004 has also not been provided:-

- 1. Cash book, TR-5 and Challan book, TR-5 Stock register except 2007-2011.
- 2. Bill register prior to 2006.
- 3. Acquittance Register, Cheque Register (1998-2014).
- 4. Expenditure control Register, Long term/short term advance register (1998-2014).
- 5. LTC/Contingency Advance Register, Long term/short term advance register (1998-2014).
- 6. Income tax record (form 16, calculation sheet, saving proof, return to income tax department- quarter and final returned filed) prior to 2010.
- 7. All bills of December and March months prior to 2006.
- 8. ~~Dead stock register and condemnation file (1998-2014):-~~
- 9. Non consumable stock registers and files (1998-2014).
- 10. Fidelity bond.
- 11. Certificate w.r.t detail of final payment of GPF made during audit period, list of service book maintained by HOO, reconciliation for 1998-2008, 2010-11 & spouse information.

Revised
Signature

Signature

Name : (Ajay Kr. Chandna)

Designation: I.A.O./A.O.

Party No. -VI

Dated:01.03.2018

6/11/c

TEST AUDIT NOTE

TAN 01

Subject: Improper maintenance of Pay Bill Registers during the audit period 2014-15 to 2016-17.

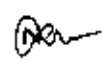
(Ref. Memo No. 02 dated: 22.02.2018)

During the test check of Pay Bill Registers the following shortcomings have been noticed:-

1. Every entry in the PBR should be authenticated by Competent Authority /DDO, but it is seen that entries in the PBR for the period 2014-15 to 2016-17 has not signed by Competent Authority /DDO. Hence, the authenticity and correctness of the information entered/recorded could not be justified.
2. Page counting certificate has not been recorded on the first page in the PBRs.
3. Upper columns i.e. previous page no. of PBR, Service verified, Aadhar Number, PAN No., Govt. Accommodation, etc. have not been filled in the PBRs.
4. Numerous cuttings & over-writings have been noticed in the PBRs which have not been attested by the Competent Authority/DDO in any of the PBRs maintained by the Deptt. e.g. Page No. 10,13, 77, 80, 81, 85 (2014-15) and Page no. 4, 16, 19, 20, 21, 24, 41, 44, 109, 110, 114 (2016-17).
5. Index of employees has not been maintained alphabetically in the PBRs .
6. Abstract of Pay Bills (GAR-18) in the PBRs for the financial years have not been signed / attested by the Competent Authority in any of the PBRs maintained by the Deptt.
7. Entry in PBR of LPC of employees who joined or transferred in between financial years have not been recorded in PBRs.
8. Gross Totalling of all relevant columns for income tax purposes have not been carried out in PBRs.

Necessary steps should be taken to remove the above mentioned deficiencies at the earliest possible under intimation to audit.







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TAN 02

Sub: Cash security/Fidelity Bond for Cashier and Store Officials.

(Ref. MEMO. NO. 03 dated: - 22.02.2018)

As per Rule 275 of GFR-2005 every Government servant, whether Gazetted or non-Gazetted, who is entrusted with the custody of cash or stores shall be required to furnish security. Further, as per Rule-275(3) of GFR-2005 in cases where the said security is furnished in the form of cash, the security bond should be executed in form GFR-30 and in case where the said security is furnished in the form of a fidelity bond, the security bond should in FORM-GFR-31.

The Cash Security/Fidelity bond documents for the audit period of 2014-2017 have not been furnished by the officials concerned, i.e. store officials and Cashier, which is irregular and a violation ^{of} with the General Finance Rules.

It is advised by the Audit to follow the above mentioned Rule of GFR.

TAN 03

Sub:- Deficiencies/shortcomings in maintenance of Stock Registers.

(Ref. MEMO. NO. 04 Dated: 23.02.2018)

During the test check of Stock Registers, the following deficiencies/shortcomings are noticed:-

Consumable Stock Register (2014-15)

- (i) No Page counting certificate has been recorded, signed and stamped on the first page of stock Register.
- (ii) Physical verification of stock has never been carried and no certificate has ever been recorded.
- (iii) Cutting/overwriting/use of fluid is not attested e.g. at page no. 21, 23, 33, 39, 55, 183, 185, 189, 190-91, 199, 203, 224, 237, 272, 279, 379, 483 etc.
- (iv) Each and every entry has not been signed by Competent Authority.

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Consumable Stock Register (2016-17)

- (i) No Page counting certificate has been recorded, signed and stamped on the first page of stock Register.
- (ii) Physical verification of stock has never been carried and no certificate has ever been recorded.
- (iii) Cutting/overwriting/use of fluid is not attested e.g. at page no. 39, 51, 52, 53, 77, 147, 151, 159, 171, 191, 204, 211, 229, 250, 503 etc.
- (iv) Each and every entry has not been signed by Competent Authority.

Necessary steps should be taken to remove the above mentioned deficiencies at the earliest possible under intimation to audit.

TAN 04

Sub:- Non adherence of Rule 145 of GFR 2005, while making the purchases.

(Ref. MEMO. NO.05 Dated: 23.02.2018)

- a) The Rule 145 of GFR 2005 explains that the Purchase of goods upto the value of Rs. 15,000/- (Rupees Fifteen Thousand only) on each occasion may be made without inviting quotations or bids on the basis of a certificate to be recorded by the competent authority in the following format:-

"I, _____, am personally satisfied that these goods purchased are of the requisite quality and specification and have been purchased from a reliable supplier at a reasonable price."

On scrutiny of the bills/records, it came to notice that the certificates as desired above are not recorded anywhere and the purchases have been made.

It is advised by the Audit to follow the above mentioned Rule of GFR.

TAN 05

Sub:- Non adherence of Rule 59 of R&P Rules.

(Ref. MEMO No. : 06 Dated : 26.02.2018)


The rule 59 of Receipt and Payment Rules stipulates as follows:-

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.







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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.

On scrutiny of the bills/records, it came to notice that the above rule was not followed.

It is advised by the Audit to follow the above mentioned R & P Rule.

TAN 06

Sub: - Shortcomings/deficiencies in maintenance of service books.

(Ref. MEMO. NO. 08 dated: - 26.02.2018)

During scrutiny of Service Books, the following observations are made:-

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

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

(2) Re-attestation of Bio-data:

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

- (i) Sh. Rajesh Kr. Gupta, Gr.-I (DASS)
- (ii) Sh. James V. Pillay, Gr.-II /HC
- (iii) Sh. Sanjeev Kumar, UDC
- (iv) Sh. Santosh Kumar, UDC
- (v) Sh. Satish Kr. Lohmore, UDC
- (vi) Sh. Monu Panchal LDC

(3) Verification and communication of qualifying service after 18 years of service

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







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S. No.	Name of Officer/official Ms./Sh.	DOB	DOJ	DOR
1	Rajesh Kr. Gupta, Gr-I(DASS)	01.03.1963	05.04.1984	28.02.2023
2	James V. Pillay, Gr.-II (DASS)	29.05.1965	08.09.1987	31.05.2025
3	Sanjeev Kumar, UDC	02.02.1971	28.04.1993	28.02.2031
4	Satish Kr. Lohmore, UDC	27.07.1974	27.06.1994	31.07.2034

- (4) Forms i.e. Nomination for Gratuity, GPF, CGEGIS/UTEGIS and form No. 3 (Detail of Family) duly accepted by the H.O.O. should be pasted/accepted in the Service Books. However, in the following cases, the same has not been found accepted/pasted in the service books:-
- (i) Sh. James V. Pillay, Gr.II(DASS) (Except family detail)
 - (ii) Sh. Monu Pachal, LDC
- (5) Entry of Aadhar Number has not been made in the service book of staff as per instruction circulated by the Pr. Secretary (Finance) Finance Deptt. GNCT of Delhi. Vide No. F3 (03) / 2015/T-1/Pr.AO/ 2025-26 dated 10.09.2015. It has further been advised that detail of Aadhar Number of employee in pension papers of the employees who are going to retire should invariably be made so as to enable the PAO to mention the details of Aadhar Number in pension payment orders.
- (6) Entry of Service Verification has not been verified in the below mentioned Cases:-
- (i) Ms. Karuna Sharma, Sr.P.A. w.f. 10.07.2015 to till date.
 - (ii) Sh. Gopal Kr. Aggarwal, Sr. PA. w.e.f. 01.08.2013 to till date.
 - (iii) Sh. Satish Kr. Lohmore, UDC w.e.f. 01.08.2012 to till date.
 - (iv) Sh. Sanjeev Kr. UDC w.e.f. 15.07.2015 to till date.
- (7) Entry of Fixation of Pay of 7th Pay Commission should be recorded / attested in the Service Books and form of fixation and undertaking should be pasted in the Service Books. However, in the following cases, the same has not been recorded / attested and pasted till date in the Service books:-
- (i) Sh. Rajesh Kr. Gupta, Gr.I(DASS) (Entry of Office order no. 2623-27 dated 31.08.2015 regd. Re-fixation of pay w.e.f 01.01.2006 has not been recorded in service book)
 - (ii) Ms. Karuna Sharma, Sr. P.A. (Entry of Office order no. B-912-17 dated 29.03.2016 regd. Re-fixation of pay w.e.f 01.01.2006 has not been recorded in service book)

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(8) Rule 26(1) of CCS (Leave Rule) stipulate that the credit of Earned leave / HPL should be afforded in advance in leave account on 1st January and 1st July of every year but the School has not adopted this system. However, in the following cases, the leave account has not been updated/recorded in the Service Book properly:-

(i) Sh. Sanjeev Kumar, UDC (w.e.f. 01.01.2016 to till date.

Necessary steps should be taken for proper maintenance of Service Books / Leave Account, under intimation to audit. Other similar cases, if any, may also be taken into account for similar action.

Dated:01.03.2018

Signature



Name : (Ajay Kr. Chandna)

Designation: I.A.O. /A.O.

 Party No. -VI

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CURRENT AUDIT REPORT (2017-22)

Audit Memos Settled on the Spot, hence Para is Nil

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TEST AUDIT NOTES
2017-22

TAN 1 **Improper maintenance of Pay Bill Registers.**
(Ref audit memo No. 9 dated 10.05.2022)

During the test check of Pay Bill Registers of LG Secretariat, Delhi for the audit period 2017-22, the following shortcomings have been noticed:-

1. Upper Columns i.e. GPF/CPF details, Aadhaar No. , PRAN Number, PAN No., Govt. Accommodation detail, Pay Level, DNI, , DOB etc. have not been filled in most of the cases ,2017-18, 2018-19, 2019-20 and 2020-21.
3. A number of cutting/overwriting in the PBR has not been authenticated by the DDO e.g. P-42, 43(2017-18), P-80 to 83, 85(2018-19).
4. Monthly entries of Pay & allowances entered in the PBR have not been signed by DDO for the period 2018-19, 2019-20 and 2020-21.
5. Past information from the LPCs of the employees who have been transferred to this office were not noted in the PBR.
6. Alphabetical Index has not been maintained in the PBRs.
7. At the close of every financial year vertical totals for Income Tax purpose should be squared up. But on scrutiny of PBR it was noticed that same were not done.
8. GAR-18 Abstract of Pay Bills has not been filled up in the PBRs for the year 2019-20 and 2020-21.
9. Separate PBR for NPS employees has not been maintained.

Necessary steps should be taken to rectify the same and compliance may be shown to the next audit.



TAN 2 Improper Maintenance of Cash Book
(Ref audit memo No.12 dated 11.05.2022)

During the test audit of Cash book of Lt. Governor's Secretariat, Raj Niwas Marg, Delhi-110054 for the period 2017-22, the following discrepancies have been noticed:-

1. Entry of Cheques received vide TR-V No. 54 and 55 dated 15.11.2021 for Rs.70,000/- and Rs.1,10,000/- respectively and TR V No.89 dated 16.03.2022 for Rs.55000/- have not been entered on the Receipts side of the Cash Book as well as on the payment side of the Cash Book while depositing through Challan in the Bank.

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

TAN 3 Shortcomings in maintenance of Service Books
(Ref. audit memo No. 13 dated 12.05.2022)

During the Test Check of Service Books & Leave Accounts of the Office of Lt. Governor Sectt., Raj Niwas Marg, Delhi, the following discrepancies have been noticed:-

(A) Verification and communication of qualifying service after 18 years of service:-

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

- (i) Sh. Vijay Kumar, PS
- (ii) Sh. Guru Prasad, Jamadar

Necessary steps should be taken for proper maintenance of Service Books, under intimation to audit. Other similar type of cases may also be taken into account for similar action.



TAN 4 **Improper maintenance of various Stock Registers (Consumable/ Non-Consumable).**
(Ref. audit memo No. 14 dated 13.05.2022)

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

On Test Check of the various Stock Registers provided to the Audit Party by the Office of Lt. Governor Sectt. Delhi, the following discrepancies have been noticed:-

- (a) It has been observed that Physical Verification of Consumable and Non-Consumable items has not been done and certificate to this effect has not been recorded in the various Stock Registers during the entire audit period 2017-2022.
- (b) A number of cutting/overwriting made in the stock register (Stationery) for the year 2020-21 at page no.229, 379, 246 (non consumable) etc., has not been authenticated by the store officer/in-charge.
- (c) The balance of Non consumable Store items has been shown as NIL in the Stock Register e.g. Laptop at page 132,134, Printer at page -182, 183, Scanner at page 220 and DSLR Camera at page 361 which is not in order. The Non-Consumable items cannot be treated as NIL till the condemnation procedure is completed.
- (d) Further, it has also been observed that the exact Serial number of non consumable items like Laptop, Scanner, Printers, DSLR Camera etc. has not been mentioned which may also be required at the time of condemnation of the said item as well.

Necessary steps should be taken for proper maintenance of various Stock Registers under intimation to audit.

TAN 5 **Shortcomings in maintenance of Log Books of Vehicles**
(Ref. audit memo No. 16 dated 17.05.2022)

During the test check of Log Books of the Vehicles of Office of Lt. Governor's Sectt./House, Delhi, for the period 2017-22, the following shortcomings have been noticed by the audit:-



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S. No.	Vehicle No.	Observations
1	DL-1CQ 8394	<p>(i) Page Count Certificate has not been recorded on the first page of the Log Book for the period 01.09.2021 to 09.05.2022(current) .</p> <p>(ii) Monthly Summary regarding total kms run, total fuel consumed and average of vehicle, has not been prepared at the end of month.</p> <p>(iii) Relevant Columns on all the pages have not been filled up as per the sub-headings e.g. Kms covered, purpose of travel, name and designation of officer using the Car (P-2,4,5,12,24 etc etc.).</p> <p>(iv) Upper Column on both sides reflecting details such as Vehicle No., Petrol Drawn, Initial of Officer etc. have not been filled up.</p>
2	DL-09CAZ 0009	<p>(i) Page Count Certificate has not been recorded on the first page of the Log Book for the period 16.03.2022 to 08.05.2022(current).</p> <p>(ii) Monthly Summary regarding total kms run, total fuel consumed and average of vehicle, has not been prepared at the end of month.</p> <p>(iii) Relevant Columns on all the pages have not been filled up as per the sub-headings e.g. Kms covered, purpose of travel, name and designation of officer using the Car (P-6 etc.).</p> <p>(i) Upper Column on both sides reflecting details such as Vehicle No., Petrol Drawn, Initial of Officer etc. have not been filled up.</p>

Necessary steps should be taken to complete the Log Books as per observations.

(Davinder Kumar)
Inspecting Audit Officer
Audit Party No. 10