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Land & Building + E.P. Cell
Vikas Bhawan, I.P. Estate, New Delhi 110002
2022-23

**DIRECTORATE OF AUDIT
GOVERNMENT OF N.C.T OF DELHI
4TH LEVEL, C-WING, DELHI SACHIVALAYA, NEW DELHI**

AUDIT REPORT OF OFFICE OF LAND & BUILDING + E.P. CELL, VIKAS BHAWAN,
I.P. ESTATE, NEW DELHI 110002 FOR THE PERIOD 2022-23.

INTRODUCTION

The Internal Audit Report on the accounts of **Land & Building + E.P. Cell, Vikas Bhawan, I.P. Estate, New Delhi 110002 for 2022-23** was conducted by the field Audit Party No. I comprising of Sh. Shyam Sunder Dhingra, IAO/AO. The audit was conducted during 10 working days between 06.10.2023 to 20.10.2023.


AIMS & OBJECTIVES

I. Aims and Objective of the Organization

The Land & Building Department primarily deals with the matters related to acquisition of land on the request of Govt. Departments/Agencies for planned development of Delhi and other projects. The department also deals with Allotment of alternative plots in lieu of acquired land, management of Evacuee properties, recovery of housing loan granted under housing loan scheme and implementation of RERA Act, 2016.

II. Distribution of work

To achieve the mission, work has been distributed to following branches:

- i. Administration Branch
 - ii. Vigilance Branch
 - iii. General Branch
 - iv. Land Acquisition Branch
 - v. Alternative plot Branch
 - vi. Land Management Branch
 - vii. Evacuee Properties Cell
 - viii. R&I Branch
 - ix. Accounts Branch
 - x. Finance Branch
 - xi. Legal Branch
 - xii. RTI Branch
 - xiii. PGMS/PGC/LG listing/CPGRAM Branch
 - xiv. RERA Branch
 - xv. Housing Loan Branch
 - xvi. Central Record Room
 - xvii. Planning Branch
 - xviii. IT Cell
 - xix. Parliament Cell
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III. Citizens/Public interaction

Land & Building Department mainly deals with acquisition of land on the request of government departments/agencies. It has a limited interface with citizens in Land Acquisition Branch, Alternative Plot Branch and Evacuee Properties Cell.

1. **Land Acquisition Branch:** Application received from persons, whose land has been acquired, for de-notification is examined and placed before de-notification committee with complete facts for recommendation and thereafter placed before Hon:ble LG for decision.
2. **Alternative Plot Branch:** Application received from the person, whose land has been acquired, is examined and forwarded to the concerned District Task Force for disposal.
3. **Evacuee Property Cell:** Request for chance of tenancy, allotment of land/property etc. is examined and processed as per provisions of relevant act.

IV. Redress of Public Grievances

Grievances if any, are personally heard/redressed by the officers and through the various Grievances redressal system like CPGRAM and PGMS.

V. Working Hours

9:30 AM to 6:00 PM with Saturdays and Sundays holidays.

H.O.O./ D.D.O's / CASHIERS: -

The following officers have served as HOD/ HOO / DDO / Cashier during 2022-23:

HOO

S.No.	Name	Designation	From -To
1	Sh. Sanjay Jain	Dy. Secretary (L&B)	01.04.2022 to 09.11.2022
2	Sh. Ajay Kumar Gambir	Dy. Secretary (Admn.)	16.11.2022 to 31.03.2023

HOD

S.No.	Name	Designation	From -To
1	-	-	01.04.2022 to 26.01.2023
2	Sh. Manish Kumar Gupta	Addl. Chief Secretary (L&B)	27.01.2023 to 31.03.2023



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DDO

S.No.	Name	Designation	From -To
1	Sh. Sharvan Kr. Jha	AAO	01.04.2022 to 08.09.2022
2	Smt. IndraGiri	AAO	21.09.2022 to 31.03.2023

Cashier

S.No.	Name	Designation	From -To
1	-	-	01.04.2022 to 03.05.2022
2	Sh. Himanshu	Jr. Asstt.	04.05.2022 to Oct 2022
3	Sh. Sumit	Jr. Asstt.	Nov 2022 to March 2023

Vacancy Statement: **Land & Building + E.P. Cell, Vikas Bhawan, I.P. Estate, New Delhi 110002**

Group	Post Sanctioned	Post Filled	Vacant Post
A	08	07	01
B	57	44	13
C	132	60	72
TOTAL	197	111	86

Budget and Expenditure for the period 2022-23.

(Amount in Rs.)

Year	Budget Detail		
	REVENUE		
	Budget allotted	Expenditure made	Balance
2022-23	134700000	130103137	4596863

Statutory Audit:

The Statutory audit of the **Land & Building + E.P. Cell, Vikas Bhawan, I.P. Estate, New Delhi 110002** has not been conducted by AG (Audit), Delhi till date (31.03.2023).

Maintenance of Records:

The maintenance of record of Land & Building + E.P. Cell, Vikas Bhawan, I.P. Estate, New Delhi 110002 for the period 2022-23 found satisfactory subject to the observations made in the Current Audit Report and Test Audit Notes. However, for the audit conducted by audit party No.01 for the period 2022-23.



(SHYAM SUNDER DHINGRA)
Inspecting Audit Officer
Audit Party No. 01

Land & Building + E.P. Cell
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**PART – I
OLD AUDIT REPORT**

There were 55 audit paras outstanding for the period 1976 to 2022 involving recovery of Rs. 83,939/-. The department has submitted the reply of 03 old outstanding paras and none of them are satisfactory. Hence, 55 outstanding old audit paras with recovery of Rs. 83,939/- have been incorporated in Current Audit Report (Part-II).

Year	Para No.	No. of Outstanding Paras	Para No. settled by Audit Party	Total Outstanding Paras
1976-77	1	1	0	1
1977-78	2 to 5	4	0	4
1978-79	6, 7, 9, 10, 15, 16	6	0	6
1979-80	17 & 24	2	0	2
1980-82	25 to 27 & 31 to 36	9	0	9
2006-08	39	1	0	1
2009-12	6, 7, 8, 10, 11, 13, 14	7	0	7
2012-13	1	1	0	1
2013-15	1, 2	2	0	2
2015-17	3	1	0	1
2017-18	1 & 3 to 5	4	0	4
2018-20	1 to 11	11	0	11
2020-22	1 to 6	6	0	6
TOTAL	55	55	0	55

Details of Old Recoveries

Period	S. No. of Para	Recovery of Para No.	Details of Recoveries (Amount in Rs.)		
			Raised	Amount Recovered/ Regularized	Balance
1976-77	1	1	0	0	0
1977-78	2 to 5	2 to 5	0	0	0
1978-79	6 to 11	6, 7, 9, 10, 15, 16	0	0	0
1979-80	12 & 13	17 & 24	2281	0	2281
1980-82	14 to 22	25 to 27 & 31 to 36	0	0	0
2006-08	23	39	0	0	0
2009-12	24 to 30	6, 7, 8, 10, 11, 13, 14	0	0	0
2012-13	31	1	0	0	0
2013-15	32 & 33	1, 2	3784	0	3784
2015-17	34	3	59190	0	59190
2017-18	35 to 38	4	0	0	0

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2018-20	39 to 49	1 to 11	4212	0	4212
2020-22	50 to 55	1 to 6	14472	0	14472
	-	TOTAL	83,939	0	83,939

Current Audit

During the course of current audit, 15 Observation memos & 19 record Memo were issued highlighting various irregularities. Recoveries to the tune of Rs. 1,04,324/- were pointed out by the Audit.

The Land & Building + E.P. Cell, Vikas Bhawan, I.P. Estate, New Delhi 110002 has submitted reply of 02 Observation Memos of Rs 984 and Settled on the spot. Hence, Remaining 13 observation memos amounting to Rs. 1,03,340/- converted into 08 PARAs (4 observation memo converted into 02 para, 1 para of Non Production of Records) with recovery of Rs. 1,03,340/- and 04 TAN incorporated in Current Audit Report Part-II.

Detail of Current Recoveries Land & Building + E.P. Cell, Vikas Bhawan, I.P. Estate, New Delhi 110002

Memo No.	DETAILS OF PARA	Details of Recovery (In Rs.)	Recovered on the spot (In Rs.)	Balance to be recovered (In Rs.)	Whether PARA / TAN
3	Short Recovery of Pay & Allowances amounting to Rs. 304/- due to remaining on Child Care Leave for more than 365 days	304	304	0	Settled
4	Overpayment of Pay & Allowances amounting to Rs. 680/- due to remaining on Child Care Leave for more than 365 days	680	680	0	Settled
6	Overpayment of Pay & Allowances amounting to Rs. 25,588/- due to remaining on Child Care Leave for more than 365 days	25588	0	25588	PARA 1
7	Recovery of transport allowance amounting to Rs. 5,112/-	5112	0	5112	PARA 2 (a)
8	Short deduction of UTGEIS subscription amounting to Rs. 200/-	200	0	200	PARA 3
9	Non Utilization and Non Finalization of amounts lying Personal Ledger Account with	0	0	0	PARA 4



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	RBI amounting to Rs. 24,72,48,723.73/-				
10	Irregularity in payment of Sanitation and Services amounting to Rs. 3,390/-	3390	0	3390	PARA 5 (a)
12	Excess payment of Rs. 1,251/- on account of LTC reimbursement	1251	0	1251	PARA 6
13	Recovery of Income Tax amounting to Rs. 37,441/-	37441	0	37441	PARA 7
15	Irregularities in outsourcing of Housekeeping services & Excess Payment amounts to Rs. 25,246/-	25246	0	25246	PARA 5 (b)
Record Memos	Non Production of Records	0	0	0	PARA 8
	Total	1,04,324	984	1,03,340	

The Internal Audit Report has been prepared on the basis of information / records furnished and made available by **Land & Building + E.P. Cell, Vikas Bhawan, I.P. Estate, New Delhi 110002** for the period 2022-23. The Audit disclaims any responsibility for non-production of record / information or mis-information provided by **Land & Building + E.P. Cell, Vikas Bhawan, I.P. Estate, New Delhi 110002**. 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 **Land & Building + E.P. Cell, Vikas Bhawan, I.P. Estate, New Delhi 110002**. The Directorate 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)
Inspecting Audit Officer
Audit Party No. 01



List of Para (Order by Audited Year & Para)

[View Detailed Audit Report](#)

Department Land & Building							
Sub department Land & Building Deptt. + E.P. Cell, Vikas Bhawan, I.P. Estate, New Delhi (1263/10)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status	Outstanding Amount (in Rs.)
1	1976	1977	1		Library Books	0	0
2	1977	1978	2		Telephone Register	0	0
3	1977	1978	3		Sale of Lease forms Register	0	0
4	1977	1978	4		Property Stock Register (Consumable and Non-consumable)	0	0
5	1977	1978	5		Contract of Cycle Stand	0	0
6	1978	1979	6		HRA	0	0
7	1978	1979	7		Contingent Purchase	0	0
8	1978	1979	9		Engagement of staff of daily wages	0	0
9	1978	1979	10		Theft case of type writer	0	0
10	1978	1979	15		Library book register	0	0
11	1978	1979	16		General	0	0
12	1979	1980	17		Short recovery of Income Tax Rs. 2281/-	0	2281
13	1979	1980	24		Non-verification of remittances	0	0
14	1980	1982	25		Cash Book (Lease)	0	0
15	1980	1982	26		Other Irregularities in the Cash book (Lease)	0	0
16	1980	1982	27		Income Tax	0	0
17	1980	1982	31		Non-Preparation of proforma accounts	0	0
18	1980	1982	32		Stationery Stock Register	0	0
19	1980	1982	33		Service postage stamps account	0	0
20	1980	1982	34		L.T.C. advance	0	0
21	1980	1982	35		House Rent Certificates	0	0
22	1980	1982	36		Miscellaneous	0	0
23	2006	2008	39		Condemnation of Un-serviceable / obsolete items	0	0
24	2009	2012	6		Non-recovery of revised License Fees w.e.f. 01.07.2010	0	0
25	2009	2012	7		Pay Fixation Cases	0	0
26	2009	2012	8		Grant of Increment under R.P. Rule 2008 & Pay Fixation	0	0
27	2009	2012	10		Non-refund of EMD & Performance Security not deposited into Bank	0	0
28	2009	2012	11		Service Postage Stamps Registers	0	0
29	2009	2012	13		Recovery of Transport Allowance	0	0
30	2009	2012	14		Regarding pending Court Cases / Litigation (Appeal Revision) Cases	0	0
31	2012	2013	1		Un-utilized amount in PLA A/c, Revolving Fund on account of Land Acquisition	0	0
32	2013	2015	1		Personal Claims - Recoveries of Rs. 22288/- reg.	0	836
33	2013	2015	2		Non Recovery of TDS towards DVAT on AMC - Recovery of Rs. 2948/-	0	2948
34	2015	2017	3		Recovery of Value Added Tax amounting to Rs. 59190/-	0	59190
35	2017	2018	1		Non adjustment of Advances	0	0
36	2017	2018	3		Irregularities in the functioning of Evacuee Property Cell & maintenance of record thereof	0	0
37	2017	2018	4		Outstanding recoverable housing loan	0	0
38	2017	2018	5		Non production of Record	0	0
39	2018	2020	1		Security/Fidelity Bond of Cashier	0	0
40	2018	2020	2		Outstanding Abstract Contingent Bills amounting to Rs. 3699634/-	0	0
41	2018	2020	3		Stepping up of pay without approval of Competent Authority	0	0
42	2018	2020	4		Irregular payment of Transport Allowance	0	4212
43	2018	2020	5		Wasteful expenditure of Rs. 11.89 lakh on two servers	0	0
44	2018	2020	6		Recoveries of Damage Charges in respect of Evacuee Properties	0	0
45	2018	2020	7		Non recovery of outstanding dues	0	0
46	2018	2020	8		Non recovery of outstanding dues due to lack of proper data/information	0	0
47	2018	2020	9		Discrepancies in Canteen of Land & Building Department	0	0
48	2018	2020	10		Non utilization and Non finalization of amounts lying in Personal Ledger Account	0	0
49	2018	2020	11		Non production of Record	0	0
50	2020	2022	1		Over payment of Transport Allowance	0	14472
51	2020	2022	2		Non utilization and Non finalization of amounts lying in Personal Ledger Account	0	0
52	2020	2022	3		Non compliance of contract/agreement and irregular payment on a/c Hiring of Electric Car	0	0
53	2020	2022	4		EP Cell Record	0	0
54	2020	2022	5		Non condemnation of Staff Cars	0	0

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55	2020	2022	6		Non production of Record	0	0
NOTE: O- Outstanding Paras R- Reply submitted by the Department/Units C- Comment by the Directorate of Audit on reply submitted.							
Back							

PART-I

102/c
~~102/c~~

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Old Audit Report

C

(PART-A) OLD AUDIT REPORTS

1976-77 TO 2016-17

(1976-77 To 2016-17)

Para-1

Library Books

PARA-1

PARA-1

The Deptt. inspite of repeated request and reminder could not produce the accounts of the Library Books. In the

absence of it, it was not possible to have a check as to how many books were purchased, issued and loss of books etc. etc.. The Librarian is advised to get the same checked & the result be brought to the notice of the DDO and audit be apprised of the result thereof.

b) CEA Cases

The Department inspite of repeated requests oral and writing also could not produce the Children Education Allowance cases for scrutiny. The names of the officials amongst others who are receiving CEA are as follows:-

- i) Shri Nam Nath
- ii) Shri Phani Kumar
- iii) Shri S.K. Gullin
- iv) Shri Anand Singh
- v) Shri Rattan Chand, Farash
- vi) Shri Lakmi Narain, Daftri

c) Telephones

In the course of audit of telephone bills, it was noticed that the telephones installed at the residences of officers, some amounts are outstanding for realisation in respect of excess bills e.g. a sum of Rs.3072/- is outstanding against Shri R.K. Puri, formerly Deputy Secy., LAND & Building. The amount is stated to be under recovery.

After effecting recovery, the Audit may be apprised of the result. The names of other officers, if any, be locked into. The no. of calls should be entered in the register alongwith the amount of the bill.

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Para-1

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... money was produced to

The defects pointed out above, may be got corrected and compliance sent to Audit. Para-VII Telephone Register. (2) Page 2

2
PARA-2
12/10 (Page 7) 777-78
PARA-2
PARA-2

10/10/88
92
93
96
97
90

Review of the register has revealed the following commission/irregularities:-

1. Damage charges have been paid in certain cases eg. Telephone No. 274820 Rs. 10/- on 21.4.77. Rs. 10/- and Rs. 4/75 on 21.10.77 in respect of Telephone No. 274447 (Page 244) Rs. 27/50 in respect of T. No. 275313 (T.No. Rs.11/- Cont. bill No 25) but the sanction of competent authority were not obtained. The ex-post-facto sanction of competent authority may be obtained to regularise the above payments under intimation to audit.

Para
(2)

2. Recovery on account of excess calls over and above the ceiling.

It has been observed that in the following cases, recovery of excess calls have not been made so far. It is therefore suggested that immediate steps may be taken to effect the recoveries and compliance reported to the audit.

- 3. T.No. 137129 (Page 298)
Rs. 67.20 on account of excess calls (224) over and above the ceiling were not recovered so far from Sh. D.S. Nafri since 31.12.77.
- (ii) Rs. 860/40 on account of excess calls in respect of T.No. 223709(Sh. K.M.Maina) have not been recovered so far. The dues relates to Transport Deptt. Steps may be taken to recover the amount.
- (iii) Rs. 58.10 on account of excess calls (167) due from Sh. J.K.Dass since 21.12.77. (Page 300)
- (iv) In some cases it is not clear whether the telephone was official or residential T.No. 274150 (P.290) and T.No. 275313 (P.292) refers in this connection. It is therefore, suggested that clear intimation should be given so that audit could be conducted properly.
- (v) Further it was observed that in some cases entries of trunk calls paid personally were not authenticated by the D.O. (KIRIBARI (P.279, 289, 296 refers)) Useful may be done to avoid such commission in future.

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95/44/c
63/c-44/c
(SR)

- 3. of sales of form was not sufficient. On 23.2.78 opening balance of forms came to 5187 instead of 51977 ^{perpetual} form B register. The correction may be carried out when proper attestation by the D.D.O.
- 4. Signatures of clerk as well as A.O. in charge were not taken in all the registers. Needless may be done under intimation to audit.

Para-13 (Para 13 of 77-78)

Para-13 Property Stock Register (Consumable & Non-Consumable). (4)

PARA-13
PARA-4
Inventory

A test check of this record has revealed the following omissions/discrepancies:-

- 1. No physical verification after 7/74 was conducted. The circumstances under which the provision contained in G.P.F.-11C(1) were not scrupulously followed may be explained to audit. Up to date physical verification may be got done and result thereof and action taken for shortage if any may be intimated to audit.
- 2. No inventory as to how much furniture i.e. Steel Rack Chairs, Tables etc. have been purchased to the rooms of offices as well as office Batti. has been prepared. It is therefore suggested that room were inventoried showing the furniture and other articles should be got prepared in duplicate and one should be pasted in the room while the other should remain with store keeper for record in order to facilitate the verification of stock.
- 3. One side rack amounting to Rs. 91/35 entered

on page 111 has been returned to Arab Ki Sarai production unit. The reason of return has not been stated. In case of ~~abnormal~~ ~~defect~~ it may be otherwise full cost of article may be recovered and credited to the Govt. Account under intimation to audit.

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Page -17
Para - 15
1977-78

Contract of Cycle Stand.

As per agreement entered into by the stand contractor who was required to pay to the Secretary Land & Building Deptt. Rs. 55/- P.M. by way of Licence fee in advance latest by the 7th day of each month failing which L & B Deptt. would be entitled to terminate the agreement.

The agreement would be deemed to be effective from 1.6.77 for a period of 12 months.

In this connection following observations were made by the audit.

1. It has been observed that the licence fee was not being received in advance during the stipulated period which infringed the terms of agreement. However the agreement has not been entered into till 1.5.78. The circumstances under which the contractor was running the cycle stand in contravention of the provision of agreement till 1.6.78 may be explained to the audit. Land & Building Deptt. has also provided an office canteen. No file dealing with the same was produced to the audit which may be traced and shown to the next audit.

Insurance Policies of Scooters/Cars

The list of relevant files of officials who had drawn car/scooter advance was given but the record was not produced to audit as such renewal of car/scooter policies could be checked. The record was also not produced to the previous audit. Suitable instructions should be issued to concerned staff so that it may be produced to the next audit without fail.

6. Pay fixation of Sh. H.C. Sharma A.O. could not be checked as the personal file was not made available to the audit. The same may be produced to next audit.

Para - 15
(1977-78)
19-

Comptroller
24/4/78

Audit Officer (H.O.)
Internal Audit Cell,
Delhi Adm., Delhi.

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Part # 7

~~PARA 7~~ - 1
no of (Para 7 of 78-79)

Para - 7

(7) (7)

ifc
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(94)

(92)

(91)

(92)

(65)

7. Card General -

(A) Examining the list of the card general
 whether it was made in certain cases
 and if so, under what circumstances and
 at the time of receiving the order to
 effect. And whether or not the list
 of the names of the persons who were
 included in the list was
 correct. And whether or not the list
 of the names was correct and the
 names, when the list was received/
 checked etc. of the persons who were
 included in the list as shown by the
list. The circumstances under which the
list was made, prepared and checked
 and the names of the persons who
 were included in the list and
 to whom the list was sent. But the list
 concerned with names of persons is not it.
 Here names of persons are not as
shown in the list.

(60)

93/C

100/C
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14/6

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78/E

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Q. 3

(3) It is stated that the following
 purchases were made during 1978-79 which are
 bills/ receipts were collected in the required
 file with 14 & 12 of 1978. Please checkmate
 the circumstances under which the purchase
 were made with/without bills for the purpose
 in view of the fact that the amount of
 bills are only 20000

1. 16/12/78 14/12/78 15/12/78 15/12/78
 2. 17/12/78 18/12/78 19/12/78 20/12/78

1. 16/12/78 14/12/78 15/12/78 15/12/78
 2. 17/12/78 18/12/78 19/12/78 20/12/78

1. 19/12/78 20/12/78 21/12/78 22/12/78

1. 23/12/78 24/12/78 25/12/78 26/12/78

The above bills were not
 available for the purpose of 14/12/78 15/12/78
 16/12/78 17/12/78 18/12/78 19/12/78
 20/12/78 21/12/78 22/12/78 23/12/78
 24/12/78 25/12/78 26/12/78 27/12/78
 28/12/78 29/12/78 30/12/78 31/12/78

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The following amount due the Delhi Administration, Delhi in respect of the calls of international telephones for amount upto Rs 150 and 750 per annum equivalent the month of September, 11th of Delhi (below the amount to the amount) during the month of that last date of telephones registered it was observed that following errors calls were made during 1978-79. The amount of Rs 262-50 may appear due to the amount as detailed in the following table to which:

Telephone No.	Name of official & designation	Period of calls	Rate per month	Excess calls
3818-55	S. S. Wadhwa 11.1.78 to 11.11.78	11.1.78 to 11.11.78	750	722 1/2
228698	S. S. K. Mehta 11.1.78 to 11.6.78	11.3.78 to 11.6.78	750	147 1/2
				<u>Total Rs:- 262</u>

91/C

88

88/C
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88

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The following details of the Delhi Administration, Delhi in respect of the calls of restricted telephones for quarter upto 150 and 750 for address equivalent the month of September, 11/10/78 (below the amount to the restricted during the month of ~~that~~ last date of telephones registers it was observed that following excess calls were made during 1978-79. The amount of Rs. 262.50 may please be returned as detailed under continuation for audit.

Telephone No.	Name of official registration	Period of calls	Rate per call	Less amount allowed	Excess calls
281255	Sh. S. Narayan	1.1.78 to 11.1.78	1176	750	426
228678	Sh. S. K. Mehta	1.1.78 to 12.1.78	819	750	69
				Total Rs. 26.	

88/c
83/c
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<u>Sanction No & date</u>	<u>Post</u>	<u>Period</u>	<u>Page</u>
1) PS/62/76 AB 29775-76 dt 7.8.78	4 work asstt (Stenographer) Name not shown	for 8 month	(88)
2) PS/62/76 AB/38512 dt 5.x.78	3-work Asstt 1 Kum Naina 27.9.78 2 " Mangoo Dala 29.2.78 3 " Neelam Maglani 5.x.78	" " "	(89)
3) ---do---/45877-78 dt Dec/78	1) Prom Nath	20.x.78 work Asstt	"
4) ---do---/1732-33 dt 16.1.79	1 Kum Neelam Maglani	8.1.79	"
5) ---do---/4693-95 dt 17.2.79	1 Kum Naina	20.12.78	"
<u>Class IV Sweeper etc.</u>			
1) ---do---/12289-90 dt 2.5.78	3 Sweeper 2 Sweeper 1 -do- 2 Waterman	(for 1.2.78 to 30.4.78 (for 22.4.78 to 21.7.78 22.4.78 to 21.7.78	(90)
2) ---do---/29777-78 dt 7.8.78	3 Sweeper & Waterman	25.7.78 to 24.x.78 25.7.78 to 31.8.78	(91)
3) ---do---/5076-80 dt 19.2.79	2 Sweeper 1 Sweeper 1 -do-	from 15.2.79 to 8 month " 14.2.79	(92)

In the connection the following observations are made:-

(1) The Govt of India Ministry of Finance Circular No. F 14(4) (coord)/77 dt 27.5.77 Circulated vide Delhi Admn letter No. 36/77 Fina(B) dt 6.8.78 placed a complete ban on engaging daily wages staff in all Govt offices vide para 2 (iv) of the above circular for the year 1977-78 for the present. In this correction it may be stated that from the departmental file no. F-5(21)79-1/B it was seen that on a proposal being submitted by the dept for engaging 1 Sweeper on daily wages on 27.2.80 (Vide Page 34/N of file) vide Finance E (11) Deptt observation vide ser 35/N/23.11.78 The Govt of India Ministry of Home Affairs Deptt of personal and Administrative Reforms vide their OMR No 49014/4/77-Extt (c) dt 21.3.79 has imposed completion on engagement of additional Staff on daily wages and as such the Admn Deptt is advised to make alternative arrangement for the work as was done hence forth (order dt 16.3.80)

is/ul/ul

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Although the above letter dt 21.3.79 was not on record was not produced to Audit it would be clear ^{from} the above that the loan remained inforce for the intervening year of 1978-79 also. The matter may be examined in the light of the above observations ~~for the light of the above~~ and an expert facts approval of the competent authority may be obtained to regularise the expenditure of Rs 9203-40 as detailed above under intimation to Audit. The expenditure incurred during 1977-78 & 1979-80 may also be ^{re-considered} in the light of the above orders.

ii) Incidentally, it may further be stated that though the staff was engaged for initial period of 3 months under the powers mentioned above, the same was re-engaged after allowing the normal break of couple of days only in between ^{to avoid} approaching of ^{higher} authority for sanctioning. The position will be ^{approved} from the details given above ^{sanctions and period}.

iii) The actual expenditure on daily wages as shown in the contingency register was shown as Rs 9203-40 instead of correct expenditure of Rs. 9203-40 as mentioned above. The difference of Rs 100/- was due to totally mistake at the stage of Bill No 20/e

Progressive total ^{of} the Bill No 19/e Rs 5929.85
 Total of both 40/20/e 245.00
 6175.85

But the same was shown as Rs 6275.05 in the contingent Register.
 This needs elucidation.

to be cont.

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Work Asstt (Stenographer)

Class IV
Sweeper & waterman

Bill No.	AMOUNT	Bill No.	AMOUNT
9	Rs 359-00	1	Rs 422-10
10	Rs 440-75	2	Rs 181-20
12	Rs 240-00	3	Rs 284-50
13	Rs 240-00	4	Rs 63-00
15	Rs 441-75	5	Rs 144-90
16	Rs 358-75	6	Rs 585-90
17	Rs 240-00	7	Rs 157-50
19	Rs 240-00	8	Rs 579-60
20	Rs 174-25	11	Rs 352-80
24	Rs 471-50	13	Rs 144-90
25	Rs 471-50	14	Rs 151-20
26	Rs 256-25	15	Rs 201-60
27	Rs 215-25	18	Rs 302-40
28	Rs 670-50	21	Rs 289-80
		23	Rs 302-40
		28	Rs 170-10
<u>Total Rs: 4877-50</u>			

Total Rs. 4303-90

✓ Check Asstt Rs 4877-50
 ✓ Pr. Asstt Rs 4303-90
Total Rs 9203-40

to be cont...

Handwritten notes:
P.A.P. 18/4
78-79
P.A.P. 18/4
78-79
P.A.P. 18/4
78-79

-31-

12

12

78/79
78/79

641c
54

Library Book Register

During the test checking the Library Book Register the following observations were observed :-

- (i) No physical verification was conducted after the issue of books in absence there of the correctness of the stock could not be ascertained. Steps may be taken to conduct the physical verification & maintain result to Audit.
- (ii) No issue Register was maintained but books issued were dealt with in file although books have been issued to different branches i.e. Hett. Branch, Litigation & Finance etc. An issue Register may please be maintained in addition to Audit to keep a watch on the issue of books.
- (iii) Books issued to various offices have not been recorded in future. This may be avoided in future.

File No F. 18/29/78140

Release of funds to the MOD for Public Health and sanitation scheme for the year 1978-79 (Plan) on account of grant in aid.

The following sanctions were issued for the drawal of the grant in aid for the above purposes.

Page No	Sanction No	Da	Period	Amount	Bill & Date
9	F18/29/78140/401	dt. 11.1.79	3 Quarter 6/78, 9/78 & 12/78	30.60 Lacs	
	(i)		Major Head 282 B-5 Public Health & control of diseases	97.500	84/78.79 12.1.79
	(ii)		B-5(1) 2 grants to MOD for streng theding of epidemiological unit	75,000	85/78.79 12.1.79
	(iii)		B-5(1) (4)(3) Mulana Central programme	22,50,000	86/78.79 12.1.79
	(iv)		B-5(1) (2) (1) grant to MOD for strengthening of BHI and planning vital statistical medical record and statistical net work in hospitals & medical.	262500	87/78.79 12.1.79

Handwritten notes:
through
source
pointed
during
78
18/29/78
18/29/78

116
117
118

A reply to the above items may please be expedited.

Income Tax Return 1979-80

Part II

SHORT RECOVERY of Income Tax Rs 2281/-

As a result of scrutiny of Income Tax Calculation sheets, it was observed that income tax amounting to Rs 2281/- was short realized from the following officers. The details of Income and Income Tax due are given as under:

<u>Mr. C. L. Raizada, A. H. C.</u>	
Salary	20,166-35
S.D.	3,056-65
	<u>17,109-70</u>
Savings	
GPFT	2400
COES	60
Income	6038-70
	<u>Rs 498,70</u>
Restricted to: 5253	5,080-55
	<u>12421-15</u>
	Qty 12420
IT on 4420 @ 15%	663
S.C.	132-60
ded.	795-60
due	440-00
	<u>356-00</u>

HRA rebate on Rs. 1904.15 allowed in r/o of his own house.

Shri S.C. Jain U.S.

26073.80
3500.00
<u>22573.80</u>

6000

Page 12
PART II

75/100
78
19

Para 12
Para 13

Para 52 (Para 28 of 79-80)

15
Para No. 15

77
72
24/67

Non-verification of...
An amount of Rs 20/- was...
not be get verified...
the selective... of January...

13

1.	Grants to MCD for roads, education, Medical during 17-80.	No. compliance Therefore, the para is still outstanding.
2.	Unspent balance of grants to M.C. for 1978-79.	-do-
3.	Non-maintenance of block account.	-do-
4.	Register of grants	-do-
5.	... to M.C.D.	-do-
6.	Non-recovery of licence fee.	-do-
7.	Loss of licence fee and H.R.N. due to delay in allotment.	-do-
8.	Non-regularization of remittances.	-do-
9.	Overpayment on account of fixation of pay.	-do-

Para 14
16

Para 52 (Para 10 of 178-81)
PART - II. Para No. 16.
17. (Current Audit for the years 1980-81 and 1981-82)

1. CASH BOOK (1st...)
The check of cash book (lease) for the period 1980-81 and 1981-82... that, a sum of Rs. 2,636/- received on different... (and found entered on the receipt side of cash book), as indicated below, for account of "composition charge for late execution of leases"

7910
 75
 72
 74

- 161 -
 sub-leasee or/and/or in the construction of building etc...
 was found neither accounted for on the payment side of the
 cash book, nor any challan could be shown in support of depos-
 of the money, if any, made in the state bank of india.
 (i) CASH BOOK PAGE NO. 194.

RECEIPT SIDE		PAYMENT SIDE	
1		2	
27.11.81	Opening balance		
	TR-5, No. 363641	Rs. 604.00	Deposited on 27.11.
	TR-5, No. 363642	Rs. 322.00	Rs. 604.00
		Rs. 620.00	C. Bal.
			Rs. 942.00
	Total	Rs. 1546.00	Total
			Rs. 1546.00
28.11.81	Opening balance	Rs. Nil.	

(Next-Jay (Shown as Nil instead of Rs. 942.00) - (A)
 entry)

(ii) CASH BOOK PAGE NO. 194.

29.3.82	Opening balance	Rs. Nil		
	TR-5, No. 363772	Rs. 772.00	C. Bal	Rs. 772.00
		Rs. 772.00	Total	Rs. 772.00
	Total	Rs. 772.00	C. Bal.	1,378.00
30.3.82	Opening balance	Rs. 772.00		
	TR-N. 363773	Rs. 606.00	Total	1,375.00
		Rs. 1378.00	C. Bal.	1,375.00
	Total	Rs. 1378.00	Total	1,375.00
31.3.82	Opening balance	Rs. 1378.00		
		Rs. 110.00	C. Bal.	1,375.00
	Total	Rs. 1488.00	Total	1,375.00

781C

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- 7 -

7.4.82 OPENING BALANCE NIL

(Next-day entry) (Shown as Nil instead of Rs. 1,694.00) - (B)

(A) + (B) = Rs. 2,636.00

It would thus be seen from the position indicated above that the closing balances of Rs. 942.00 (at the close of 27.1.81) and Rs. 1,694.00 (at the close of 31.3.82) had not been shown as opening balances on the following working/transaction day or on the date on which next entries were made viz 28.11.81 and 7.4.82, in the above cases. Thus, in the absence of (a) cash-in-hand, (b) challan in support for the deposit, if any, made in the Bank, (a) deposit/payment entries in cash book, the whole amount of Rs. 2,636.00 (Rupees two thousand six hundred thirty six) would not be ascertained. Therefore, either challan for the amount may be produced or a certificate, from State Bank of India stating, that, credit for the above amount had been passed on to the concerned P.A.O., obtained and shown to audit. In addition, the credit for the amount may also please be located in the books of the P.A.O. and a reconciliation certificate obtained from the concerned P.A.O. and sent to the Directorate of Audit.

In the Circumstances stated above, a thorough review of all the receipt and deposit transactions (w.r.t., TR-5, challans and the P.A.O. reconciliation statement) over a period of at least 5 years from the date prior to the date of present audit, may please be conducted and also a proper investigation may, if necessary be conducted. The result of the above review. Audit may be kept informed of the development of the case.

PARA-15
Para-15
18/2/82

PARA-NO-17

Para 53 (PARA-2 of 1/10/82)

OTHER IRREGULARITIES IN THE CASH BOOK (LEASE)

A general perusal of cash book (lease) for the years 1980-81 and 1981-82 revealed various other types of irregularities, instances of which are mentioned below (by way of illustration) in the succeeding sub-para:-

(i) On 27.11.81 (Page 184), a sum of Rs. 604.00 could be produced. The challan may please be located and produced to audit.

(ii) On 24.5.82 (Page 198) a sum of Rs. 992.00 was reviewed (vide TH-5 Nos : 363875 for Rs. 554.00 and 363876 for Rs. 438.00) and found entered in the cash book on the receipt side of cash book on the same date, but no corresponding deposit entry on payment side of cash book (for depositing the receipt amount of Rs. 992.00 for the Bank of India) could be shown. Nor challan for the amount deposited in the Bank of India dated 6.7.82 was a certificate from State Bank of India dated 6.7.82 was on record which showed that a sum of Rs. 992.00 was credited to PAO-XVI on 24.5.82.

Similarly, at the close of 25.6.82, the cash book (Page 201) showed a closing balance of Rs. 4,860.00 whereas on the next transaction day (i.e. 29.6.82), the opening balance had been shown as Nil inspite of Rs. 4,860.00. On going through the challan file, it was seen that the entire amount was deposited in State Bank of India on 25.5.82 but no deposit entry was made on 25.6.82 or the next day.

The lapse on the part of the ...
making deposit ...

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(73)

please be explained. In addition a reconciliation certificate for the above amount obtained from PAO., and shown to audit.

(iii) On 13.9.82 (Page 207), the cash book showed an opening balance of Rs. 1,792.00 but there was no corresponding deposit (in the bank) entry on the payment side of the cash book after 10.9.82 till date of audit 15.12.82. This means, that the cashier was still keeping Rs.1,792/- in hand since 13.9.82. However, the position not so. The amount seems to have been deposited on 13.9.82 itself (as per challan dated 13.9.82). The reasons for not making deposit entry may be explained. Here also, receipt figures may please be reconciled w.a.c. PAO., records and compliance shown to audit.

(ix)(a) The last entry in the cash book was dated 13.9.82 (page 207) i.e. opening balance of Rs. 1,792.00. Thereafter, no entries (both on receipt and payment side) have been made in the cash book, although receipt of cash and payment (deposit) transactions had taken place (vide amounts deposited on 13.9.82 (Rs. 1,792.00), on 17.10.82 (Rs. 4,734.00) and on 6.11.82 (Rs. 3,130.00) since 13.9.82 till date. The reasons for writing/non-completion of cash book, after 10/13.9.82 till date of audit 15.12.82 may please be explained. Urgent action may please be taken to bring the cash book upto-date.

(b) Incidentally, a surprise check of cash balance (Loose) in the chest was conducted on 9.12.82 and the cash was found to be nil. However, no entries in the cash book

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7/1/81

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- 10 -

were not made after 10/13.9.82, the exact cash balance position, as on 9.12.82 could not be ascertained or verified. The D.D.O., has been asked to bring the cash book upto date and produce the same to audit for check.

(v) All entries (both receipt and payment) on the following dates have not been found attested by the officer. The reasons for the non-attestation of the entries may please be elucidated and the entries may also, now, be verified and attested :-

- (a) From 4.3.81 (Page 136) to 1.6.81 (Page 150)
- (b) From 7.4.81 (Page 195) to 17.4.82 (Page 195)
- (c) From 26.4.82 (Page 196) to 13.9.82 (Page 277)

(vi) It was seen that from the perusal of the cash book that the entries were not being attested by the D.D.O. The authority under which a person other than the D.D.O., is permitted to make all cash entries in the cash book may please be stated. Strictly all entries must be attested by the D.D.O. Please elucidate.

(vii) As per rule at the close of every month, the D.D.O., was supposed to make a physical verification of cash in hand (i.e. undischarged amount) and record a certificate in the cash book itself indicating the results of such physical count. It was however seen that no such physical verification of cash in hand at the close of following months was conducted. The circumstances leading to the violation of laid down rule may please be explained :-

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- 11 -

AT THE CLOSE OF	CLOSING BALANCE OF CASH IN HAND AS PER CASH BOOK
10/81 (31.10.81)	Rs. 3,300.00
5/81 (29/6)	Rs. 2,126.00
5/81 (30.5.81)	Rs. 4,350.00

NOTE :-

- For other month the cash balance had been shown as nil at the close of respective months.
- (viii) The cash book did not contain page count certificate. This may be done now and shown to audit.
- (ix) The cash book contained numerous unattested cuttings and overwriting should be avoided. As for cuttings, these should be sorted out and the figures written afresh and attested. Following instances of cuttings and overwriting may please be perused for reference :-

DATE	CASH BOOK (LEASE) PAGE	RECEIPT SIDE	PAYMENT SIDE	REMARKS
2.2.81	126	303.00		Overwriting not attested.
4.2.81	127	1,900.75		-do-
5.2.81	127		6,256.75	-do-
10.2.81	128	1,071.00	1,071.00	-do-
11.2.81	129	2,305.00		-do-
12.2.81	129			-do-

Contd...../-

65/AC
 73/AC
 70
 113

future guidance.

(11) It was observed that large number of articles were entered in the purchase pass books as a result such columns, the progressive totals cost of items, balances as also initial of the competent authority etc., were not filled in. This was not in order.

It is suggested that a separate page for each item be maintained in the suitable accounting main.

(12) It was observed that the stationery articles were purchased in quantities, for more than Rs. 10/- which was not in order. A few instances are given below:-

Sl. No.	Quantity Purchased From	Amount
31750/26.11.1	Delhi consumer Co-operative	98.70
31751/26.11.2	-do-	42.90
31752/27.11.1	-do-	98.70
31753/28.11.1	-do-	98.27
31754/21.1.1	-do-	98.70
31755/24.2.2	-do-	83.78
31756/24.2.1	-do-	38.15
	etc.	etc.

It may be ensured in future that such lapses do not recur.

Page -23

ISSUE REGISTER (STATIONERY ARTICLES)

- (i) Issue register was not recorded in register started with effect from 10/5/51. This may be done now.
- (ii) The date of issue of articles was not found recorded in any case. Needful may please be done in future.
- (iii) The entries made in the issue register were not attested in any case. This may be noted for future guidance.
- (iv) The stationery articles were issued to various branches/officials but no where the signature/initials of receiving official, were taken. A few instances are given below:-

Page No. of B-311
 Date of Issue (1951-52)

Alternative Cell (I.W.D.)
 Nursing Flat unit (I.P.)
 I.C. to D.S., I.W.D.
 I.C. to D.S., I.W.D.
 I.C. to branch.

Page-16
 Para-16
 18

PARA-NO. 18

During the course of checking of income tax calculation statements following observations were made.

The rebate on account of payment of L.I.C. premium and 10/15 State C.I.S. account, was allowed but in certain cases it was seen that the insurance policy

No. (C), P.O. Pass Book No., etc., was not in the calculation statement and not attested in terms of the latter's having seen and verified the above documents for illustrative instances such ones are cited below for reference. Instances of L.I.C. policy No. and 10/15 year office C.I.S. account No. on the Income Tax return sheet, the correctness of rebate allowed not to be verified. The requirement may be not future guidance and compliance!

	AMOUNT
1. Shri O.S.V. Kinn	L.I.C. 434.40
2. Shri K.M. Tripathi	L.I.C. 3,507.32
3. Shri B.C. Vajpayi	L.I.C. 2,331.77
4. Miss Janki Jitreja	L.I.C. 120.00
5. Shri K.K. Kinn	L.I.C. 1,200.00
<u>1980-81</u>	
1. Shri O.S.V. Kinn	L.I.C. 434.40
2. Shri M.S.J. Kinn	L.I.C. 1,412.00
3. Shri Hans. Kinn	L.I.C. 1,264.00

(b) Shri K.M. Tripathi (MNC) who in receipt of car bill @ Rs. 593/34 (1/77) and 595/- (5/77 to 2/82), in 1977-78 according to this section 16 of the Income Tax Act 1961, was entitled to standard deduction upto Rs. 1,000/- only but he was allowed a rebate of standard deduction @ 20% of the total salary income which was not correct. Therefore the income tax sheet recovered may kindly be accepted if verifiable. The working details are as under:-

1977-78 (Shri K.M. Tripathi)	Rs. 23,153.20
Total salary, 1980-81 as per last attached	Rs. 1,000/-
Standard deduction limited to Rs. 1,000/-	
	<u>Rs. 22,153.20</u>

CURTID....

No. CID, P.O. Pass Book No., etc., was not the calculation statement and not attested by in token of the latter's having seen and verified the above documents for illustrative instances such cases are cited below for reference. In absence of L.I.C. Policy No. and 10/15 year office C.T.D. account No. on the Income Tax return sheet, the correctness of rebate allowed not be verified. The requirement may be noted future guidance and compliance:-

	AMOUNT
1971-72	
1. Shri O.S.N. Jana	L.I.C. 434.40
2. Shri K.D. Tripathi	L.I.C. 5,507.32
3. Shri S.C. Vajpayi	L.I.C. 2,331.77
4. Shri Janak Juroja	L.I.C. 129.00
5. Shri K.K. Misra	L.I.C. 1,200.00
1970-71	
1. Shri O.S.N. Jana	L.I.C. 434.40
2. Shri M.N.J. Turogu	L.I.C. 1,412.00
3. Shri bans. Dhar	A/C 1,258.00

(b) Shri K.D. Tripathi (AFC) was in receipt of car allow @ Rs. 573/34 (4/71) and 595/- (5/71 to 2/72), in 1971-72. According to the section 16 of the income tax act 1961, was entitled to standard deduction upto Rs. 1,000/- only, but he was allowed a rebate of standard deduction @ 20% of the total salary income which was not correct. Therefore the income tax sheet recovered may kindly be recovered after verification. The working details are as under:-

1971-72 (Shri K.D. Tripathi, AFC)

Total salary income as per last attached	Rs. 23,153.20
Standard deducti limited to Rs. 1,000/-	Rs. 1,000/-
	<hr/>
	22,153.20

CONTD....

Handwritten notes and stamps: 67, 711 C, 68, 41, 58, 54

Page 17

Page 17

Page 17

In para 14 of the inspection report on the Internal Audit for the year 1975-76, it was pointed out that performance account...

as mentioned in para 14 of the accounting procedure laid down in the Govt. of India Ministry of Finance (Department of Economics, Finance) letter No. F.1/24/F/61 dated 20.6.63 for regarding the remaining funds for the year 1975-76 onwards upto 11/7/76 had not been prepared so far, despite the fact that the A.C.C. had repeatedly brought this (of non-preparation) to the notice of the department. In spite of these audit comments, the position remains the same i.e., the performance account not so far prepared for the year 1975-76 upto 11/7/76. In the absence of the performance account, the achievement in the form of financial results of various schemes implemented as a whole as well as in parts in respect of subordinate schemes, could not be ascertained. In reply to the above stated that the matter regarding the preparation of performance account in respect of large scale acquisition development and disposal of land in Delhi, was being pursued vigorously with the higher authorities in Delhi since 11.6.77 but the same was still awaited. The issue was being, it is stated, considered for discussion in a meeting by the D.A. The final outcome may be reported later.

SERVICE BOOKS

During the course of service books of Service Books, following discrepancies were noticed:-

(a) Miss Sush Lata Mathur, Asstt., was appointed as U.D.C. with effect from 12.2.51 to the Department of Central Excise, H.O. No. 111, New Delhi-27. She resigned from service and was relieved on 31.10.51 (G.N. vide letter No. 146/Asstt./Stt./51 dated 31.10.51 (Numbered it page 55 of her service book).

On being recruited by Delhi Administration (vide letter No. F.3(28)1-3 II dated 10.8.51), she was appointed as Assistant, Land & Building Department, with effect from 31.10.51 (G.N. vide entry on page-5 of her service book, vide office order No. 8(62)/21-L&B/Admn./38412-17 dated 11.11.51.

On the basis of above mentioned entry, she was allowed next increment with effect from 1.1.52 which was irregular. In this connection it may be pointed out, that, when she was relieved from her service in the Department, on 31.10.51 (G.N.), she could not have been allowed to be appointed in the P.N. of 31.10.51. The correct position should have been that Miss Sush Lata must have joined this Department on the P.N. of 1.11.51 and therefor, her next increment should have been from 1.11.51. In this case, therefore, the position may be corrected by necessary administrative arrangements. It is suggested that the necessary administrative arrangements should be made to correct the position.

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80/0 (67) 42/0 69/C (56)
 (55) (39)

Index No. of Article	Name of Article
13	Locks
14	knives.
23	Chinami
29	Wine plates.
38	Paints with railing and wooden cases.
39	Black board with stand.
45, 90, 96	Leather bag/brief case.
92	Photo printing.

The original balance may please be verified and restored under proper attestation.

(iii) On page 131 of property register "Ac. unit and voltage stabilizer" on 20.6.73 the balance was shown as 2 instead of 3. The shortage of one stabilizer may please be looked into and factual position shown to next audit.

(iv) The following articles entered in old stock register were not taken into account in the New Stock register as the corresponding page No. of New stock register was not noted in the old register.

PAGE NO.	Name of Article	DATE	QUANTITY
31	Mur J. P. (111)	15.10.62	5
30	Cylinder board	13.3.62	2
30	Wooden Paints	14.7.65	4

If the above articles are accounted through condemnation board the relevant (Part's) may please be shown to next audit. Otherwise, the stock with proper description may please be accounted for in the New Stock register. The said items shown to audit.

PARA No. 20

Para-18
 Para-18

(20) (20)

The auditor may please be asked to check into and the receipt entries for the attached general's received back from the Dept & Dept Department may please be shown to audit.

(ii) Progressive totals and balances of articles were not shown in the stock register. For example, Page-21 Jursay's page 30 to 32 Chappal and page 46 shoes; may be seen in the absence of above information the correctness of account could not be ascertained. Careful may please be done now and compliance reported to audit.

(iii) The articles issued to Group-D employees were not found authorized by competent authority. This may be noted for future compliance.

Para-26 of 1980-82 PARA-NO.21
SERVICE POSTAGE STAMPS ACCOUNT (2)

During the last check of service postage stamps account, following irregularities/defects were noticed:-

(a) In the service stamps account stock register it was noticed that the kind of denominations of stamps required by the branches were actually.

The indents also did not indicate the actual kind of denomination of stamps issued in lieu of the indicated denomination vide instances are given below:-

INDENT DATED 2.1.82		ISSUED BY STORE KEPT	
INDENT IN THE MONTH			
100 @ Rs. 1/-	100.00	062 @ Paise 0.50	471.00
100 @ Paise 0.50	200.00	123 @ Paise 0.25	119.50
500 @ Paise 0.30	150.00	330 @ Paise 0.05	349.50
			<u>950.00</u>
400 @ Paise 0.10	60.00		
400 @ Paise 0.25	100.00		
800 @ Paise 0.05	40.00		
	<u>150.00</u>		
INDENT DATED 16.1.82			
300 @ Paise 0.35	105.00	350 @ Paise 0.10	35.00
200 @ Paise 0.30	60.00	1020 @ Paise 0.05	96.00
			<u>131.00</u>
250 @ Paise 0.10	25.00		
20 @ Paise 0.50	10.00		
10 @ Rs 1/-	10.00		
	<u>25.00</u>		

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As a result it was found very difficult for audit to link the actual issues from the indent vis-a-vis stock register. It is therefore, suggested that the actual laid viz denomination of stamps issued may be mentioned in future on the indent to facilitate audit verification.

(b) SERVICE STAMPS ACCOUNT OF C.A. - I BR. NH

(i) In month of February 1981 stamps worth Rs. 301.85 were actually consumed. Whereas in the summary at the end of the month the consumption in 2/81 was shown as Rs. 304.85. The service stamps worth Rs. 3/- was found down in excess which may please be recovered from the concerned person reconciled under intimation to audit.

(ii) Neither the physical verification was done monthly nor signature of conc. officer was found on the monthly summary. The requirement may please be noted for future compliance.

(iii) After 31.3.81 no account was maintained by the branch is very serious. The position required elucidation. The accounts may also please be maintained immediately and shown at the time of next audit.

(c) ACCOUNT OF SERVICE STAMP OF PWD BR. NH

(i) On 18.3.81 the service stamps worth Rs. 131/- were received by the branch and service stamp worth Rs. 25/- were actually returned in the statement. Neither the receipt of the recipient was found may please be on record nor when the stamps worth Rs. 25/- was returned was found. The factual position intimated to audit.

(ii) No physical verification was ever done, and the summary at the close of the month was also not signed by the branch officer. Both the requirements may please be noted for future compliance.

(iii) On 23.3.81, the consumption of service stamps was actually Rs. 4.45 whereas it was shown in the summary as Rs. 3.95. discrepancy may please be reconciled:-

- (d) The following branches had not maintained the service stamps accounts.
 1. L.S.G. Branch.
 2. A.I. Branch.

The circumstances under which the service stamps were not maintained by the above branches may please be intimated to audit. The same may please be maintained immediately and shown at the time of next audit. The position in other branches may also please be reviewed and intimated to audit.

cont. ...

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Para-08 (Para-23 of 1950-52)

L.F.C. NO. 22 (52)

(22)

(51)

It was noticed, that, following persons had taken the L.F.C. advance but the adjustment bills have not so far been finalised:-

Sl. NO.	NAME OF EMPLOYEE WITH DESIGNATION	DATE ON WHICH THE ADVANCE WAS GIVEN	AMOUNT OF ADVANCE GIVEN
1.	Shri Ram Nath, Peon for Home Town.	5.5.51	145.00
2.	Smt. Nareem L.F.C. for Kanya Kumari	16.6.51	700.00
3.	Shri Lal Ji, L.F.C. for Kanya Kumari	14.12.51	480.00

The adjustment bills may please be finalised immediately under intimation to audit.

Para-23 of 1950-52
HOUSE RENT CERTIFICATE

As per rule, every employee should furnish House Rent allowance certificate at the time of 1st appointment/1st.

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PARA 22

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Para-31 of 1980-82

Misconduct

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(a) One Shri. Joginder Singh, an assistant, then working in the Ad. Khatiw Gull, was ^{some time in August,} on account of his unlawful and unhealthy activities. After some preliminary enquiries, when charges against him were established, the matter had been it is stated, referred to Anti-corruption Branch for a thorough investigation and the report was awaited. Audit may be apprised of the final outcome of the case.

(b) During 1981-82, two Inter-com telephone instruments, it is stated, were stolen from the office premises and necessary complaints to that had been lodged with the Police. It is learnt that the case was still under investigation by the Police. The final outcome of the case may also be intimated to audit.

Sd/-

(J.P. CHADDA)
ACCOUNTS OFFICER (H.Q.)

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ANNEXURE - B
 Statement showing cases where the Government money
 posited late:-

DATE OF RECEIPT	AMOUNT	DATE OF DEPOSIT.
20.11.81	10.00	16.12.82
21.11.81	30.00	-do-
-do-	10.00	-do-
-do-	200.00	-do-
23.11.81	230.00	-do-
	100.00	-do-
24.11.81	30.00	-do-
-do-	736.00	-do-
-do-	10.00	-do-
	<u>1068.00</u>	
25.11.81	0.10	-do-
-do-	10.00	-do-
	<u>1170.10</u>	
26.11.81	2.00	-do-
27.11.81	1073.10	-do-
	10.00	
	<u>1083.10</u>	
.12.81	300.00	-do-
	<u>1,383.10</u>	
.12.81,	2.40	-do-
19-	<u>1,000.00</u>	-do-
	<u>2,385.50</u>	-do-

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Q.	TRJ - NO.	DATE OF RECEIPT	AMOUNT	DATE OF RECEIPT
6.	Balance 363716	9.12.81	2,410.50	
			20.00	
7.	363717	10.12.81	2,430.50	16.12.81
8.	363718	15.12.81	10.00	26.12.81
9.	363719	-do-	16.00	-do-
10.	363720	-do-	96.00	-do-
			4.00	-do-
11.	363721	15.12.81	126.00	
12.	363722	21.12.81	10.00	-do-
			20.00	-do-
13.	363723	24.12.81	150.00	
			3,600.00	-do-
			3,756.00	
			(-) 96.00	
14.	363724	21.12.82	3,660.00	
			168.00	
15.	363725	2.1.82	3,828.00	16.2.82
			4,369.70	-do-
16.	363726	4.1.82	8,196.00	
			12.00	-do-
17.	363727	5.1.82	8,208.70	
			94.00	
18.	363728	7.1.82	8,302.70	
			12.00	-do-
19.	363729	11.1.82	8,314.70	
20.	363730	14.1.82	4.00	16.2.82
			8,318.70	
21.	363731	18.1.82	2,336.00	-do-
			10,654.70	
22.	363732	18.1.82	12.00	11.1.82
			10,666.70	
			10.00	15.12.82
			10,676.70	

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PARA No. 26

Para No. 04 Reference Audit Memo no. 25 dated 16/05/08

Subject:- Condemnation of Un-serviceable/obsolete Items.

A) During the scrutiny of File No.F.4(45)/95-L&B/ for condemnation of furniture items. It has been observed that a large number of furniture items are lying idle for condemnation. As per details enclosed in the enclosed list.

As per file, it is impressed upon that the book value of the items was unknown as the same was not available in the records of the Deptt. The Finance Deptt. as per note dated 14-2-2008 has authorized the present Condemnation Committee of the Deptt. to go ahead for disposal of old stock as per procedure laid down.

Efforts may please be made to condemn and dispose off the un-serviceable/obsolete items, to avoid further deterioration and also to fetch reasonable price.

B) Canteen furniture 9 tables and 17 triple seater chairs were purchased for Rs.1,68,000/- on the request of Asstt. Manager (Canteen) after calling quotations. Six firms quoted their rates. The rates of M/s DUACO Equipment P.Ltd. were approved. Asstt. Manager (Canteen) in his letter No. F.5 (E)/3/2007/Canteen/840 dated 3-1-2007 and intimated that the old furniture was un-serviceable and beyond repair but he had not stated that actual no. of un-serviceable articles of furniture. The list of Articles found un-serviceable along with their value may be intimated to Audit, along with its status of disposal.

Ctd: Next page

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Annexure

S.No.	Name of Items	Quantity
1.	Steel Chair	375
2.	Revolving Chair	39
3.	Wooden Chair	101
4.	Wooden Table	17
5.	Steel Table	29
6.	Wooden Rack Small	45
7.	Steel Rack small	13
8.	Stool Wooden	3
9.	Computer Table	2
10.	Steel Almira	8
11.	Cooler	13
12.	Sofa Three Seater	6
13.	Sofa Single	19
14.	Sofa Two Seater	1
15.	Duplicating Machine	1
16.	Electronic Machine	5
17.	Type Writer Manual	28
18.	Steel Bench	3
19.	Wooden Bench	1
20.	Executive Chair	2
21.	Canteen Table	13
22.	Canteen Trolley	1
23.	Curtain Partition	1
24.	Wooden Almira	36
25.	Stabilizer	3
26.	Water Cooler	4
27.	Intercom-EPBX	1
28.	Photocopyer Machine	3
29.	Telephone Instrument	33
30.	Electric Bell	3
31.	Phone Battery	8
32.	Computer Monitor	7
33.	Keyboard	6
34.	CPU	4
35.	Inverter with Two Batteries	1
36.	Fax Machine	2
37.	Leather Bag	4
38.	Mosquito Machine	3
39.	Fridge	2
40.	Dispenser	2

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ANNEXURE-A

(Referred to Para- 7 (a) of Interim Audit Report).
Statement indicating the period upto which the quarters
remained vacant/unallotted, resulting loss of revenue to Govt.,
Kalyan Vas Type-'C'

NAME OF ALLOTTEE	Qr. NO.	DATE OF VACATING THE Qr.	DATE OF RES. OCCUPATION of Qr.	PERIOD FOR WHICH THE Qr. REMAINED UNALLOTTED
Shri Ram Bhagat Sharma	1	24.5.80	Still vacant	2-5-0
Shri P.K. San Gupta	3	7.8.80	26.5.82	1-9-0
Shri Madha Kishan	5	27.9.80	9.4.81	0-7-6
Smt. Sharda Mathur	7	15.11.80	10.11.81	1-0-0
Shri S.A. Garg	13	24.9.80	20.2.82	1-5-0
Shri Jai Mal Singh	57	21.5.82	4.3.82	0-2-15
Shri M.K. Chauhan	62	25.8.80	6.2.81	0-5-11
Shri Ram Singh	73	26.12.80	29.7.81	0-7-25
Shri S.S. Chauhan	80	23.3.80	11.6.81	0-9-28
Shri M.P. Gupta	88	2.7.81	20.1.82	0-6-20
Shri Ram Narain	105	14.7.81	20.1.82	0-6-6
Shri Janardan	111	6.1.81	24.7.81	0-6-20
Smt. S.K. Dewan	134	7.7.81	6.2.82	0-8-0
Shri Ganga Ram	160	2.2.81	16.11.81	0-9-15
Shri Khabhil Ram	173	1.6.81	2.1.82	0-7-8
Shri Gajraj Singh	182	23.7.81	13.11.81	1-3-21
Shri Babu Lal	220	30.7.81	6.2.82	0-6-7
Shri Manphool Singh	238	8.9.80	18.4.81	0-7-10
Shri M.A. Mittal	269	19.6.80	15.4.81	0-10-4
Smt. Man Kaur	278	29.9.80	29.8.81	1-0-0

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Sl. NO.	Name of allottee	Sl. NO.	DATE OF VACCATING THE CH.	DATE OF RE-OCCUPATION OF QUARTER	PERIOD FOR WHICH THE QUARTER WAS RENTED
21.	Shri. Mohan Lal Wadhwa	282	28.2.81	25.3.82	1-1-0
22.	Shri Mahesh Kumar	319	29.9.80	31.7.81	0-10
23.	Shri N.K. Sharif	328	10.5.81	19.7.82	1-2-7
24.	Shri K.P. Singh	322	5.11.80	1.9.81	0-9-5
25.	Shri Prem Nath Sharma	329	3.2.81	2.3.82	1-1-0
	etc.		etc.	etc.	

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PARA 25

PARA No. 31

PARA NO. 07

Ref. Audit Memo No. 11 dated 10-09-12

Subject:- Pay Fixation Cases.

During scrutiny of Service Books provided by the office of the Land & Building Department, Vikas Bhawan, I.T.O., Delhi, it is noticed that the pay of Shri A. K. Arya, Supdt., Gr. I (DASS) has been fixed on 1-1-2006 in the Pay Band PB-2 and pay scale of Rs. 9300-14800 with GP-4800/- as under:-

Pay as on 31-12-2005	: Rs. 7300/-
As per 6 th Central Pay Commission in PB-2-9300-14800	: Rs. 13580 + 4800/-
A.I on 01-07-06	: Rs. 14140 + 4800/-
Again fixed on 01-01-06 in revised scale 7500-250 72500 in PB-2-9300-14800 + 4800	: Rs. 13950 + 4800/-

Reason for fixing two time pay on 01-01-06 in the revised pay scale of PB-2-9300-14800 + GP-4800/- may be elucidated to audit and further the pay of officer may be fixed as per OM. No.F No.1/1/2008/C/GOI/ Ministry of finance, Department of expenditure, Implementation cell, New Delhi, issued on 13th Nov.2009.

As per the above mentioned office Memorandum, "Grant of revised pay structure of Grade pay of Rs.4600/- in the pay band PB-2 to post that existed in the pre revised scale of 6500-10500 as on 01-01-06 and which were granted the normal replacement pay structure of grade pay of Rs. 4200/- in the pay band PB-2 having upgraded to the next higher grade in the pay band PB-2 with grade pay Rs.4600/- corresponding to the pre revised scale Rs.7450-11500." The pay of the above officer should be re-fixed in the PB-2 with grade pay Rs. 4600/- on 01-01-2006.

The unit has submitted the reply that the pay of the officer has been fixed two times on 1-1-2006, which is not tenable, more over the recovery of the grade pay of Rs. 200/- allowances is yet to be recovered.

The above payment made to the officer may be recovered after due verification of facts & figures under intimation to audit and other similar pay fixation cases of Gr-I (Dass) may also be reviewed.

56/c
29/1 (53)

PARA-26
PARA NO. 23 (32)

PARA NO. 08

Ref. Audit Memo No.15 dated 10-09-12

26

Subject:- Grant of increment under R. P. Rule 2008 & Pay Fixation

According to GOI Min. of Finance, OM No. 01-01-2008- /C : dated 29-01-09. in the case of calculation of increment under the revised pay structure, paisa should be ignored, but any amount of a rupee should be rounded off to next multiple of 10. During the test check of 6th Pay Commission pay fixation cases the following discrepancies have been observed in the annual increments granted to the following officials:

S. No.	Name & Designation of employee	Pay before Increment/pay before 6 th pay commission	Increment admissible on/pay after 6 th pay commission	Increment Granted/pay granted	Pay admissible	Pay granted
1.	Sh. Amit Malhotra, UDC	Rs.10020/- (7620+2400)	01-07-07- Rs. 300/-	Rs.310/-	Rs.10320/-	Rs.10330/ (Excess paid Rs. 10/-)
2.	Sh. Rajeev, Patwari	Rs.10040/- (8040+2000)	2-11-11(on promotion) Rs. 310/-	Rs.300/- On B.P Rs.8030/-	Rs.10750/-	Rs.10730/- (Less paid Rs.20/-)

The amount of Increment and pay fixation should be re-casted up to date w.e.f the date mentioned against the above officials and over payment of pay & allowances be recovered after due verification of facts & figures under intimation to audit.

3. Similarly at sr. no.4, the pay of Sh. Rajeev, Patwari is fixed less by Rs. 20/- p.m. on promotion on 2-11-11. Needful be done under intimation to audit.

The unit submitted the reply regarding pay fixation of Shri Rajeev Kumar, Kag. (Adhoc) vide No. F.5(49)/04 L & B/Admn/944 dated 19-9-12, but no reply is given regarding fixation of less Rs.20/-.

All similar cases should be reviewed and necessary action may be taken.

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PARA NO. 09

Audit Memo No.14 dt. 07-09-2012

Subject: Annual Maintenance of Two Fax Machines

During the scrutiny of Annual Maintenance of Two Fax Machine file of office of the Land & Building Department (General Branch) and the following irregularities have been noticed by the audit.

1. As per letter No. F.4 (34709-10/L-EM/Genl/2743 dated 2812-2010 issued by the Deputy Secretary (Gen) for awarding the A.M.C. of two fax machine to M/S Copier Care Centre, GB-10, Balaji Complex, D-248 Vikas Marg, Laxmi Nagar, Delhi initially for one year with direction to deposit the Performance Security of 10 % of the total value of contract. In response to this letter M/s Copier Care Centre has deposit the Performance Security of Rs. 700/- vide D.D. No.324058 dated 08-06-2011 in the name of D.D.O. Land & Building Department, which is available in the file. The same was not deposited in the Government Account. Reason of the same may be elucidated to Audit.

2. As per the above letter the Agreement should be signed by M/s Copier Care Centre, but same is not available in the file, whether agreement made or not, if yes audit may be intimate and if not then reason may be elucidated to audit.

3. The following Demand Draft/ Pay Orders are lying in the file, which should be returned to the firms after completing the credit formalities

- (i) P.O No.985235 dated 19-08-10 of Rs. 500/-
- (ii) P.O. No.045751 dated 19-08-10 of Rs.500/-
- (iii) D.D. No. 679627 dated 19-08-10 of Rs.500/-

The reason of not returning the above Pay Orders and Demand Draft may be elucidated to audit.

4. As per term & condition no.1 of Notice Invited Tender. The contract is valid for three years (initially for one year and extended for further two years on yearly basis on the same rates, term & condition) subject to satisfactory performance, but the period of contract is not extended further after completion of one year, reason of the same may be elucidated to audit.

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PARA NO. 18

PARA-010-34-34

Ref. Audit Memo No.28 dt. 14-09-12

Subject: Non-refund of E.M.D's & Performance Security not deposited into bank.

As per Rule 157(ii) of G.F.R:- Bid securities of the unsuccessful bidders should be returned to them at the earliest after expiry of the final validity and latest on or before the 30th day after the award of the contract.

As per Rule 158(ii) of G.F.R:- Performance Security should remain valid for a period of sixty days beyond the date of completion of all contractual obligations of the supplier including warranty obligations.

As per Rule 158(iii) of G.F.R:- Bid security should be refunded to the successful bidder on receipt of performance Security.

During the scrutiny of the purchase file 4(54)L&B/Gen/2010-11 regarding purchase of stationary items, it is observed that DDs & FDR received from the firms on a/c of Earnest Money and performance Guarantee for supply of stationary items obtained from the bidder/suppliers in the name of DDO, Land & Building Department and placed in the file undetached, which is irregular. These DDs & FDRs should be handed over to DDO for keeping in safe custody or deposited into the accredited bank by DDO, Land & Building Department and are not refunded to the firm after completion of the work.

(A)- The E.M.Ds have not been refunded to the concerned firms as details below:-

1.	M/s. Samarth india	T-162 Master colony, Narelu, Delhi	516361 12.1.11	Vijaya Bank	5000/-
2.	M/s. Maa Bhawani Traders	A-131, Pkt-00, Sec.2, Ayanika, Rohini, Delhi	197190 11.1.11	Allahabad Bank	5000/-
3.	Hari Trading Co.	E-902, Mangol Puri, Delhi	340149 4.1.11	Syndicate Bank	5000/-
4.	Hserus Technocracy Inc	B-47, New DESU colony wall, Delhi	622333 12.1.11	Allahabad Bank	5000/-
5.	The DSOCF Ltd.	G-184, Hari Nagar, D	340168 11.1.11	Syndicate Bank	5000/-
6.	Melody Home	Shop no.2, D Block, DDA Market, Anand Vihar, Delhi	484489 10.1.11	Punjab National Bank	5000/-
7.	Yash Traders	26-B, DDA Flats, Ashok Vihar, Ph-III, D	197005 11.1.11	Oriental Bank of Commerce	5000/-

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PARA NO. 11

Ref. Audit Memo No.26 dt. 14-09-12

Subject: Service Postage Stamps Registers.

During the test check of Service Postage Stamps Registers, maintained by the R & I Branch of Land & building Department, Vikas Bhawan, New Delhi, and the following irregularities have been noticed by the audit:-

- The Service Postage Stamps Registers are not maintained in the proper format. The same may be maintained in the proper format (Register) as given below:-

Date	Stamps in hand on the day in Rs.)	Value of Stamps		Balance at closer the day 2+3-4	Signature of	
		Received during the day	Used during the day		Dispatcher	Branch in Charge
1.	2.	3.	4.	5.	6.	7.

Some irregularities noted

- The Service Postage Stamps Register not closed at the end of each month, for example during the month of March, 2009, April, 2009, and May 2009. & Daily Opening and Closing balance were not shown in the registers, for example, during April, 2009, which is irregular.
- During January 2011 & March 2011 (on 10-1-11, 12-1-11, 14-1-11, 7-3-11, 14-3-11, and 18-3-11) amount of service postage stamps shown as paid by me but the signature and name of official not mentioned on these dates which is irregular, and from where the official used these service stamps may be elucidated to audit,
- Service Postage Stamps Register for the year 2009-10 is not signed by the Branch in charge, which is irregular.
- On 10-1-12 opening balance shown Rs. 3242/- instead of Rs. 3255/- short by Rs.13/- and total expenditure shown on 27-1-12 Rs. 498/- excess of Rs.12/- which is not correct, the actual expenditure is Rs. 486/-, which is irregular.
- On 13-2-2012, closing balance was Rs. 158/- and on 15-2-2012 service stamps used were Rs.264/- excess of Rs.106/- the reason of excess used service stamps be explained to audit.
- On 13-2-12 total stamps used Rs.218/- is not correct, actual stamps used are Rs. 228/- short of Rs.10/-, which is irregular.
- Paging and Page counting certificate not recorded in the registers, which is irregular.
- Annual Physical Verification Certificate not recorded in the Service Postage Stamps Register, which is irregular. The same is required as per Rule 192(11) of C.F.R. 2005.

The reason of the above may be elucidated to audit and needful be done and shown to audit.

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Handwritten notes and stamps: 321c, 49, 15, 17, 22, 8.

~~PARA NO. 38~~ (39)

PARA No. 13

Audit Memo No. 32 Dated: 21-09-12

Subj: ~~PARA-29~~

Recovery of Transport Allowance

During test check of Attendance Registers and as per information provided by the office of Land & Building Department, Vikas Bhawan, Delhi, the following official were on leave and transport allowance were paid to them as details given below:-

Sr.No.	Name & designation	Period of leave
1.	Sh. Vipin Kumar, Peon	1-2-12 to 30-3-12
2.	Sh. Anuprash Srivastava, LDC	1-5-10 to 31-5-10 1-7-10 to 30-9-10

The over payment of Transport Allowance during leave period as mentioned above may be recovered from the above officials after due verification of facts & figures, under intimation to audit.

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 (27) (19) (46) (48)
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PARA No.14

Ref audit memo no.8, Dt. 31-8-12

Subject:- Regarding pending court cases/ Litigation (Appeal Revision) cases.

As per information/records furnished by the department the position of pending litigation cases as on 31-3-09 to 31-3-12 as under:-

Sr.No.	Courts	No. of cases pending as on 31-3-2009	Disposal of Cases during audit period	Cases pending as on 31-3-12
1.	Hon'ble Supreme Court	272	127	145
2.	Hon'ble High Court	1587	160	1427
3.	Hon'ble Lower Courts	1465	1922	2019

The new cases filed in Hon'ble Supreme Court and High Court during 2009-10 to 2011-12 not mention in the reply. Same may be intimated to audit and efforts may please be made to minimize number of pending court cases.

2. Reference this office audit memo No. 27 dated 17-09-12. The following information has been provided by the department:-

S.No.	Financial Year	Application Received	Alternative Allotted
1	2009-10	131	Nil
	2010-11	517	Nil
	2011-12	405	Nil

9421 applications for allotment of alternative plots are pending as details given below:-

1979-2000 1396
 2001-onwards 8025

The reason of the pending application of 9421 may be elucidated to audit and necessary steps may be taken for disposal of the pending application of alternative plots under intimation to audit.

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Part 31
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Part No. 1

~~PART II~~
~~CURRENT AUDIT REPORT~~

(Ref. Memo No. 22 dated 25/07/13)

Sub: Unutilized amount in PLA A/C Revolving Fund on account of Land Acquisition

As per the information furnished by the Land & Building Department, it has been observed that a total amount of Rs. 799224393/- are lying unutilized/un-settled in PLA Accounts on account of compensation received from various agencies for Land acquisition which is payable to the concerned land owners as per the following details:

Part 31

Settled
taken
back

Name of the Dept.	balance as on 31-03-13
1	2
DDA	214820908.39
DMRC	274708854.32
SLUM & JJ	8898874.00
URBAN DEV	88280419.00
NDMC	9925214.00
PWD	9973353.00
SDM(HQ)	104000.00
MCD	28850748.00
DELHI JAL BOARD	7084445.00
D.C.(SOUTH)	1435884.00
LAC(SW)	844833.00
DSIIDC	38004.00
RIVERA	1640.00
AMOUNT TAKEN BACK IN CASH BOOK	140383842.00
DUE FROM FROM FOREST	(-35528000.00)
EAST DELHI MC	16815800.00
RURAL DEVOLPMENT	286489.00
TOTAL	799224393.71

The Department may obtain Utilization certificates from LAC of Deputy Commissioner/Divisional Commissioner concerned regarding the compensation award for Land acquisition made to the concerned land owners, under intimation to audit.

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Par

Part-II. CURRENT AUDIT REPORT

Para 01 (ref. Memo Nos. 04 & 11)

Para Partially set

Subj: Personal Claims - recoveries of Rs.22288/- reg.

(1) Payment of Transport Allowance during Leave for Full Calendar Month :-

On scrutiny of service book & personal file of Shri Chakra Dhar, LDC, it is observed that he had been granted following spells of leave:-

S.N o.	Leave sanction order No. & date	Period of leave	Nature of leave	No. of days
1	F.S(220/08/L & B/Admn/548 dt.21.08.12	23.04.12 to 07.06.12	Earned Leave	46
2	F.S(220/08/L & B/Admn/514 dt.30.04.14	21.04.14 to 16.05.14	Earned Leave	19
3	F.S(220/08/L & B/Admn/1372 dt.03.09.14	17.05.14 to 25.08.14	Commuted leave	101
4	F.S(220/08/L & B/Admn/1179 dt.20.03.15	26.08.14 to 11.09.14	Commuted leave	17
5	F.S(220/08/L & B/Admn/1179 dt.20.03.15	12.09.14 to 11.12.14	Commuted leave	91

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K.D.R

Transport allowance will not be admissible if a Government employee is absent from duty for full calendar month due to leave, training, tour etc. (Ref. OM No. 21(1)/97-E.II(B) dated 22.02.2002). On scrutiny of RBR for the years 2012-13 (page 06), and 2014-15 & 2015-16 (page 05 & 51) he has been paid transport allowance @ Rs.2640/- for the month of 05/2012 (S.No.1 above) and @ Rs.3200/- for 05/2014 & 06/2014, @ Rs.3312/- for 05 months (07/2014 to 11/2014). Against the said overpaid amount of Rs.25600/- a recovery of Rs.3312/- has been made in the month of 04/2015.

Reason for non recovery of overpaid transport allowance be explained to audit. The overpaid TA of Rs.25600-3312=22288/- may be recovered after due verification under intimation to audit. Similar other cases, if any, may also be reviewed.

(2) Non recovery of revised license fee w.e.f. 01.07.2010 (ref. o/s Para No.31 (Para 06 of 2009-12) Rs.836/-

Certain recoveries on account of revised license fee from 07 employees were pointed out by prevlous audit. Out of the 07, 06 recoveries were made by the department. The remaining 01 recovery could not made by the department as the said employee was transferred out. The department is making correspondence in this regard. Hence the said recovery has been taken afresh in this report as below:-

Rs. 836

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Para Partially set

Para 31

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S.No.	Name of the official and designation	Address of Govt. accommodation	Revised L/F w.e.f. 01.07.07	Revised L/F w.e.f. 01.07.10	L/F recovered	Diff. (in Rs)	From	To	Amount to be recovered (in Rs)
1.	Sh. Hem Raj Uniyal	G-452, Srinwaapur	185	260/-	184/-	76/-	07/2010	07/2011	836/-

Para 02 {ref. Memo Nos. 05}

Sub:- Non recovery of TDS towards DVAT on AMC - Recovery of Rs. 2948/-

The maintenance contracts (including AMCs) for repairing and maintenance of machines, equipments/instruments like air conditioner, desert coolers, water coolers, water purifiers, photocopier, desktop computers, printers, electronic & electrical appliances etc. as well as commercial or residential buildings are taxable transactions being covered under the definition of works contract as laid down in Section 2(1)(i) of DVAT Act 2004. Therefore, every company/ firm executing the repair & maintenance in various govt. departments as well as in the establishments, are liable to pay VAT 12.5% on valuable considerations received or receivable for these contracts as composite contract.

In case, the amount of contract is more than Rs.20000/-, the contract awarding departments or agencies (contractees) are also liable to deduct TDS (Tax Deducted at Source) at the prescribed rates, i.e. 2% from registered contractors and 4% from un-registered contractors from 01.02.2011 to 15.01.2013 and 4% & 6% respectively from 16.01.2013.

On test check of-paid vouchers of the department pertaining to AMCs, it is observed that the department has not deducted DVAT in following AMC.

CB No. of auditee unit/date	Name of the vendor	Gross Amount of the Bill	DVAT due @ 4%
731 dt. 25.11.2014	M/s. Techniks Sinter India Pvt. Ltd.	73700/-	2948/-
		TOTAL	2948/-

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		water jars (20 litres)		
9.	793/08.02.2014	Security for advance drawn for purchase of 10 drinking water jars (20 litres)	2,400/=	Not adjusted
10.	734/02.12.2014	AO NIC seeking digital signature	2,220/=	Not adjusted
11.	516/21.09.2015	DPO (L & B) Registration charges of min. Staff Vehicle Maruti Ciaz	3,114 =	Not adjusted
12.	1001/08.03.2017	M/S code Solutions Division of GNFC Limited on account of digital signatures of 04 officers	4040/=	Not adjusted

HOO may ensure early adjustment of advances pointed out above and submit the compliance to the Audit .

PARA No.3 (Refer Memo No.8 Dated : 18.07.2017)

Subject : Recovery of Value Added Tax amounting to Rs 59,190/- (fifty nine thousand one hundred ninety only)

As per section 36 A of Delhi value added tax (DVAT) act 2004, deduction of tax at source (TDS) on account of VAT liability on execution of works contract and its timely deposition in appropriate Government treasury by every person, including central/ state governments, union territory administrations, government Department including PWD, CPWD etc., Govt. undertaking Govt. Authorities/ Boards, Local Bodies, railways, Cantonment Boards, Hospitals etc., who is responsible for making any payment to any contractor/ operator for execution of works contract. In case the amount of contract is more than 20000/- the contracts awarding Department or agencies (contractees) are also liable to deduct TDS at the prescribed rates while making payment to contractor. The rate of TDS was revised @ 4% uniformly w.e.f. 16.01.13, for registered contractors, & 6 % for unregistered registered contractors vide circular no. F.3(9)/Fin(Rev I)/2012-13/ds-VI/34-39 dt. 15.01.2013. The summary of the recovery is as under : --

S.No.	Name of the Contractor	Total Bill Amount (In Rs.)	DVAT Due to be recovered (in Rs. @ 4%)
1	Bhel Automobile	5,53,522	22,141
2	Kashyup Automobile	1,96,026	7,841

3	Safdurjung Service Station	15,482	619
4	Wig Auto Mobile	84,023	3361
5	Om Service Station	54,555	2182
6	Bagga link	15,678	627
7	Vinayak compserve	3,56,940	14,277
8	Netcomp Computer Ltd	1,39,856	5,594
9	HCL Services Ltd.	63,696	2548
	Total	14,79,778.	59,190

The calculation sheets has been attached .HOO may make the recovery of Rs. 59,190/= (fiity nine thousand one hundred ninety only) as mentioned above under intimation to Audit.

PARA NO. 4 (Refer Memo No.12 Dated : 24.07.2017)

Subject : Irregularities in the functioning of Evacuee Property Cell

The Evacuee property cell was transferred to the Govt. Of NCT OF Delhi under Land & Building Department in 1989, from the Department of Rehabilitaion , Ministry of Home Affairs , GOI to adminster and manage evacuee properties under displaced person (Compensation & Rehabilitaion) Act .

During the test check of the evacuee property rent-demand and collction register of acquired immoveable properties (other than agriculture) , it is observed that : --

1. All the columns of the register have not been filled up properly .
2. The rent demands have been pending since long & there is no mechanism in place to collect outstanding rent & arrears from the tenants of the 683 propeties in different Municipal Wards of Delhi . (as per list given on website).
3. It is not understood up to which date , the register has been updated .
4. It is noticed that rent are not being collected regularly .
5. During the year 2013- 14 an amount of Rs. 87,996/= was raised by the unit towards rent / damage charges which accumulated to Rs. 34,33,239/= in the year 2014-15. It shows the laxity/negligence of EP Cell .
6. It is gathered that due to paucity of staff , neither demands are being raised nor local areas are being visited by the staff officers for collection of Rent .Now it is left at the whims & fancy of the tenants to deposit the rent as per their own convenience .
7. It is not clear as on date how much of arrears of rent has increased from the previous outstanding figure of Rs. 34,33,239/=(year 2014-15) .
8. From the records, it is also not possible to ascertain as to how much of rent is realised per annum .

HOO may intimate the initiative being taken for removing of irregularities mentioned above.

Para No. 5 (Refer old Para No.15,6 and 5 with record memo)

The following records have not been provided to Audit: --

1. Long term advance register i.e HBA & MCA etc.
2. Dead Stock Register
3. Tuition fee register

Subs & Income

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Maintenance & Repair of Vehicle

S.NO.	Bill No.	Date	Bill Amount	DVAT DUE @ 4%
1	156	08.06.16	5798	232
2	316	3.8.16	17954	718
3	442	21.9.16	4828	195
4	594	4.11.16	15046	602
5	604	9.11.16	6232	249
6	861	27.1.17	4538	182
7	863	27.1.17	14531	581
8	868	27.1.17	38749	1550
9	869	27.1.17	48556	1942
10	50	28.4.15	29818	1193
11	95	11.5.15	32189	1288
12	152	8.6.15	24598	983
13	200	1.7.15	46334	1853
14	365	4.8.15	98775	3951
15	457	31.8.15	7489	299
16	770	11.12.15	30157	1207
17	695	15.01.16	81169	3247
18	985	3.2.16	39713	1589
19	988	12.2.16	4320	173
20	1188	31.03.16	7256	290
21	1192	31.03.16	18539	742
Total			535522	21141

S.NO.	Bill No.	Date	Bill Amount	DVAT DUE @ 4%
1	49	28.4.15	6708	269
2	153	8.6.15	27198	1088
3	509	21.8.15	61405	2456
4	729	30.11.15	11793	469
5	605	9.11.16	10964	439
6	804	7.2.17	17420	697
Total			136078	5407

S.NO.	Bill No.	Date	Bill Amount	DVAT DUE @ 4%
1	48	28.4.15	15461	619

S.NO.	Bill No.	Date	Bill Amount	DVAT DUE @ 4%
1	999	7.3.17	54555	2182

S.NO.	Bill No.	Date	Bill Amount	DVAT DUE @ 4%
1	1021	15.3.17	15678	627

AMC Charges for computers, printers and UPS

S.NO.	Bill No.	Date	Bill Amount	DVAT DUE @ 4%
1	59	30.4.15	12190	485
2	560	9.10.15	12235	489
3	1178	30.03.16	11355	454
Total			35694	1427

S.NO.	Bill No.	Date	Bill Amount	DVAT DUE @ 4%
1	346	18.8.16	34850	1394
2	705	9.12.16	70004	2800
3	976	3.1.17	35002	1400
Total			139856	5594

S.NO.	Bill No.	Date	Bill Amount	DVAT DUE @ 4%
1	829	16.1.17	63695	2548

Total AMC Recovery

A 7841
 B 619
 C 3361
 D 2182
 E 627
 F 34277
 G 5594
 H 2548
 I 59150
 Total

Handel

TAN No. 3 (Refer Memo No.6 Dated: 18.07.2017)

Subject : Irregularities in Annual Accounts of Departmental Canteen

As per **Rule 9.1 Annual Accounts Chapter IX Accounts And Audit** framed under departmental Canteen Rules , annual accounts comprising of Income & Expenditure , Trading and profit and loss Account, Balance sheet must be prepared immediately on the close of the financial year .

After internal audit, these accounts should be submitted to the Integrated Financial Advisers of the department with copies to the Director of Canteen , DOPT with in one month of financial year .

Following irregularities in Annual Accounts of Departmental Canteen have come to the notice:--

1. The income and expenditure account is erroneous as the outstanding receipts (credit sale of the previous year) has been wrongly included in income and expenditure account and as such it is not possible to derive the exact income / profit accrued by the Canteen in a particular year .
2. Neither the Receipt & Payment Account , Trading and profit and loss Account, Balance sheet has been prepared.
3. No internal audit of canteen has been conducted at the departmental level .

HOO may ensure that the procedure laid down under rules **Rule 9.1 Annual Accounts Chapter IX Accounts And Audit** are followed properly under intimation to Audit . .

TAN No. 4(Refer MemoNo.9 Dated : 20.07.2017)

Subject : Irregularities in the Log Book Of Vehicle NO. DL 1 CT 2117 & Vehicle No. DL8 CBC 1111 attached with Addl. Secretary and Secretary Respectively

It is observed that Log Book of aforesaid **Vehicle NO. DL 1 CT 2117 & Vehicle No. DL8 CBC 1111 maintained under Staff Car Rule31** carry the following irregularities : --

1. The Log Book of Vehicle No. DL1CT 2117 has not been written after 17.06.2017 .
2. The Log Book of Vehicle No. DL8 CBC 1111 has not been written after 15.05.2017 .
3. The log Book of Vehicle No. DL8 CBC 1111 has not been signed by Controlling Officer after 08.05.2017.
4. The" kilometre covered " coloumn of Vehicle No. DL8 CBC 1111 has not been filled up from 17.11.2016 onwards .
5. The" kilometre covered " coloumn of Vehicle No. DL1CT 2117 has not been filled up AT ALL Since year 2015 .

HOO may ensure that irregularities pointed out above are mitigated at the earliest under intimation to Audit.

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TEST AUDIT NOTES

TAN 1 (Refer Memo No. .3 Dated: 07/07/2017)

Subject : Delay in Deposition Of Govt. Money

As per Rule Receipt & Payment Rule 1983 , Rule 6 Payment of revenues, receipts and dues of the Government into Government Account by Officers authorized to receive them.

All moneys received by or tendered to Government officers on account of revenues or rece the Government shall, without undue delay, be paid in full into the accredited bank for inclusion in G Account. Moneys received as aforesaid shall not be utilized to meet departmental expenditure nor oth apart from the accounts of the Government.

These are the cases where Govt. Money received through TR 5 was deposited in PAO - X with Mentioned below: --

TR Number	Date Of Receipt	Amount	Challan Number with Date of deposit	Delay of days in depositing Govt. Money
20	04.01.17	10	122/27.01.2017	23 days
21	06.01.17	10	122/27.01.2017	20 days
22	06.01.17	10	122/27.01.2017	20 days
36	8.03.17	10	131/31.03.2017	23 days
37	9.03.17	10	131/31.03.2017	23 days
38	9.03.17	10	131/31.03.2017	23 days
41	9.03.17	36	131/31.03.2017	23 days
53	27.01.2017	10	125/01.03.2017	33 days
54	27.01.2017	10	125/01.03.2017	33 days
55	27.01.2017	10	125/01.03.2017	33 days

HOO may ensure timely deposition of Govt. Money under intimation to Audit.

TAN NO. 2 (Refer Memo No.4 Dated: 07.07.2017)

Subject : Irregularities in Pay Bill Register (PBR)

While srcutiny of the PBR for the year 2016-17 ,following irregularities have come to notice of undersigned : ----

1. Columns in PBR like PAN No., Bank A/C No., GPF No./ CPF /NPS A/C No. have not been filled in .
 2. Govt. Contribution in *respect* of CPF has not been mentioned .
 3. Advances like LTC advance , HBA , MCA ,pay advances have not been filled up.
- HOO may initiate the necessary corrective action accordingly .

(12) 41/C (39)

TAN No.5 (Refer Memo No.10 Dated : 21.07.2017)

Subject : Verification of Service after 18 years under Rule 32 of the CCS Pension) rules

In accordance with Rule 32 of the CCS (Pension) rules, Since amended after December, 2012 , provided for issuing of a certificate in Form 24 by the Head of Office in consultation with by the Account Officer after completion of 18 years of service and again 5 years before the date of retirement of an employee. Rule further provide that verification done under that rule shall be treated as final and shall not be reopened except when necessitated by a subsequent -change in the rules and orders governing the conditions under which the service qualifies for pension.--- As Per OM of Department of Pension and pensioners welfare dated 16.09.2015 (Attached)

The details of the employees is given as under where the rule position mentioned above has not been adhered:

S.NO	Name of the Employee with designation	Date of Joining Govt. Service	Length of Service on of MEMO
1.	Smt. Milan Mathur , UDC	07.04.1994	23 years 03 months
2.	Smt. Bhawna , Sr. Accountant	17.02.1989	28 years 05 months
3.	Sh. Rajesh Sing Rawat, Peon	15.02.1989	28 years 05 months
4.	Sh. Subhash Chand , Coupon Clerk	01.08.1987	29 years 11 months
5.	Sh. Shambhu Dayal kumar, driver	08.06.1988	29 years 01 month
6.	Sh. Nagender Shah , UDC	28.09.1987	29 years 10 months
7.	Sh. Madan , Chain Man	08.06.1988	29 years 01 month
8.	Sh. Karam Veer ,Sweeper	28.04.1993	24 years 03 months

HOO may initiate steps for issuance of certificate as under the Rule 32 of the CCS (Pension) rules.

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TAN NO.6 (Refer Memo No.11 Dated : 24.07.2017)

Subject: Irregularity in maintenance of stock registers (Consumable)

While test check of stock register, the following irregularities are noticed:-

1. The Consumable register has not been signed by Store keeper /Officer -in-charge as per column therein.
2. In case of consumable register, signature of the recipient has not been obtained in r/o issuance of marker pen page no. 65 & Noting Sheet at page NO. 68 of register (FY 2016-17) .
3. Signature of the recipient has not been obtained in r/o issuance of File Cover page no. 42 ,43 & Flag Different Colors at page NO. 45 of register (FY 2015-16) .
4. The page counting certificate has not given in the register .

HOO may take necessary steps to maintain the record properly with full relevant details mentioned therein.

TAN NO. 7 (Refer Memo No.5 Dated: 18.07.2017)

Subject: Irregularities in Cash Book of Departmental Canteen

On scrutiny of the cash book of the Departmental Canteen , following irregularities have been detected :

1. As per rule 13(iii) of Receipt & Payment rules, the Cash Book should be closed regularly and completely checked. The DDO should verify the total of the Cash Book or have this done by some responsible officers other than the writer of the Cash Book and initial it as correct. **The same has not been complied with since 2015 onwards.**
2. **The monthly certificate of cash book has not been recorded for the period of 2015 to 2017.**
3. **The cash book has not been written for last 04 months from April 2017 to July 2017. It implies that the cash book entries are not made on regular basis which is highly irregular.**
4. **The cash book has not been checked by officer empowered by Management committee /DDO as per rules.**

Necessary action may be taken accordingly and compliance may be intimated to audit.

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Current Audit Report (Part-II)
(2017-18)

Para No.1 Non-adjustment of Advances.
(Ref. Audit Memo No. 03 dated 12.12.2018)

As per Rule 323(2) GFR 2017/Rule 292 GFR 2005, the adjustment bill, along with balance, if any, shall be submitted by the government servant within fifteen days of the drawal of advance failing which the advance or balance shall be recovered from his next salary(ies).

On scrutiny of advance register for the period 2017-18 it has been observed that various advances as detailed below has not been adjusted up to till date which is irregular. The same objection has already been pointed out and noticed that Abstract Contingent bills for the period 2002-2012 (S. No. 04 to 16) are still pending for adjustment as detailed below:-

Sl. No.	Bill no. and date of advance	Particulars/name of firm	Amount of advance (in Rs.)	Status of advance
1.	158/05.07.17	M/s. Intelligent Communication System India Ltd.	68,000/-	Not adjusted
2.	524/22.11.17	M/s. NICS I towards design & development of software	23,41,120/-	Not adjusted
3.	541/Oct, 2002	NICS I	165834/-	Not adjusted
4.	850/January, 2005	DPCL, Mall Road	3816/-	Not adjusted
5.	1222/28.03.2007	NICS I	249663/-	Not adjusted
6.	1190/20.03.2007	NICS I	800000/-	Not adjusted
7.	368/05.07.2007	NICS I	112330/-	Not adjusted
8.	399/12.07.2007	NICS I	1334002/-	Not adjusted
9.	695/20.09.2007	NICS I	27160/-	Not adjusted
10.	798/10.10.2007	NICS I	37434/-	Not adjusted
11.	1360/20.03.2008	NICS I	74868/-	Not adjusted
12.	1398/2803.2008	NICS I	385236/-	Not adjusted
13.	1167/18.03.2009	NICS I	392700/-	Not adjusted
14.	149/31.05.2012	For digital signature	1100/-	Not adjusted
15.	518/17.10.2012	For digital signature	555/-	Not adjusted
		Total	5993818	

Hence, HOO/DDO is advised that all the above cited AC's Bill amounting to Rs. 5993818/- may be got adjusted immediately without any further delay, under intimation to audit.

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Para NO.2: Excess payment of Transport allowance.
(Ref. Audit Memo No. 10 dated 18.12.2018)

As per rules, Transport allowance is not admissible to the employees who are on leave for full calendar month or more for any kind of leave. During scrutiny of PBR and other relevant records, it has been noticed that following officials were on leave for more than one month and were paid transport allowance for the leave period resulting in excess payment of Rs. 11772/- to the following official which is irregular as detailed below:

S.No.	Name of the official and designation	Nature/Period of leave	Transport allowance over paid	Total recovery to be made
1.	Sh. Deepak Kumar, Sr. Asstt.	Commutated leave on medical ground w.e.f. 19/07/18 to 19/11/18	@ Rs. 3924/- p.m. for the period 08/18 to 10/18	Rs. 11772/-
TOTAL				Rs. 11772/-

Other similar cases if any, may also be reviewed at office level. Hence, the above said amount of Rs. 11772/- may be recovered from the concerned official and deposited in to Govt. Account, after due verification of record, under intimation to audit.

Settled in view of reply
submitted by deptt
2 recs under by
PB-591 dt 11/1/19
[44-42/c of reply of all para (4)]
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No record was produced to audit which showed that demand notices were ever served to the occupants for the recovery of rent as well as interest thereon. A review towards recovery of rent and interest thereon after due verification of record of all the occupants of all the municipal wards need to be made and outcome may be intimated to audit.

Hence, the concerned authority is hereby advised that the rent outstanding as on 31.03.2018 may be worked out in r/o 683 properties in different municipal wards in Delhi at their own level, without further delay so that the efforts may be made to recover the rent due from the tenants as early as possible to avoid the further loss of Govt. revenue.

37
Para No. 04: Outstanding recoverable Housing Loan.

(Ref. Record Memo dated 14.12.2018 and Old Para No. 40 and 46 their vide Memo No. 15 and 1(b) dated 18.07.2013 and nil respectively)

As per the information provided by the Housing Loan Branch of Land and Building Department, loans were disbursed by the department for construction of houses of plot holders under the category of MIG, LIG and VHP since 1995 which was discontinued in 1983. The current position of these loans as intimated to audit is as under:-

Amount of loan & Interest outstanding as on 31.03.2016	Rs. 85340555/-
Amount of loan & Interest realized during year 2017-18	Rs. 617750/-
Outstanding Balance of Loan + Interest	Rs. 84722805/-

The recovery of Rs. 617750/- is very nominal. Immediate concrete step should be taken to recover the amount of Rs. 84722805/- being the loan and interest from the defaulters, under intimation to audit.

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Para No.05: Non-Production of Record.

(Ref. Record Memo dated 07.12.2018 and 14.12.2018)

The following record/information were not provided by the department

1. List of Unserviceable items.
2. Tuition Fee/CEA registers.
3. Performance securities register.
4. Record of acquisition branch.
5. Details of Pending Court cases.
6. Electricity/Water bill registers.
7. Property Register
8. Non consumable register prior to 2014.

The above cited record may be produced to next audit.

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

During the course of current audit, 15 record memos and 15 Observation memos highlighting various discrepancies/ irregularities/short comings, were issued raising recovery of Rs.4,212/-. Memos have been incorporated as 11 audit paras and 02 TAN in the current audit report with the balance recovery of Rs.4,212/-.

Details of Current Recovery (Audit period 2018-19 & 2019-20)

S.No.	Audit Observation No.	Details of Recoveries (amount in rupees)			Incorporated in Para No.
		Raised	Recovered on Spot	Balance	
1	08	Rs.4,212/-	Nil	Rs.4,212/-	06

The internal audit report has been prepared on the basis of information furnished and made available by Department of Land and Building Department, Evacuee Properties Cell and Housing Loans Cell, Govt. of NCT of Delhi, Vikas Bhawan, New Delhi-2. The Directorate of audit, GNCT of Delhi disclaims any responsibility for any misinformation and/of non-information on the part of Auditee Unit.

IAO/AO
Party No. VI

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

Para - 01 (Audit Observation Memo No. 04 Dated: 12-03-2021)

Subject: Security/Fidelity Bond of Cashier

As per Rule 306 of G.F.R. 2017, 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 306(3) of GFR 2017, Security should be furnished in the form of a Fidelity Bond in GFR-17, the security bond should be executed in Form GFR14. The Administration shall see that the government servant pays the premium necessary to keep the bond alive, for which the Government Servant shall submit premium receipt in time.

As per GFR 306(4) A Government Servant who is officiating against the post of another cash or store handling Government servant shall be required to furnish the full amount of the security prescribed for the post.

However, the Department has not obtained any such Fidelity Bond from Cashier who is dealing with cash and the Caretaker who is dealing with Departmental store/caretaking branch

The Department is required to take necessary action to obtain Fidelity Bond as per GFR under intimation to Audit.

Para No. 02 (Observation No.06 Dated : 12.03.2021)

Sub:- Outstanding Abstract Contingent Bills amounting to Rs. 36,99,634/-

During test check scrutiny of Abstract Contingent Bills Register provided to Audit by the Land & Building Department, the following ACBs were found outstanding as on date of current audit in respect of contingent advances paid through AC Bills from 2002-03 to 2017-18:-

Sl. No.	Year	Name of Scheme / Purpose	Advances Drawn	
			ACB No. & Date	Amount in rupees
1	2002-03	Tech persons from RCC through MCC	544 dt.22.10.2002	1,65,834/-
2	2004-05	Supply of Petrol/Diesel	850 Dt.10.01.2005	3,816/-
3	2006-07	NICSI installation of E- Awas	1190 Dt.20.03.2007	8,00,000/-
4	2006-07	NICSI purchase of Computers	1222	2,49,668/-

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5	2007-08	& Printers NICSI, Purchase of Anti- Virus	dt.28.03.2007 695	17,160/-
6	2007-08	NICSI, Two months DEO Bills	dt.20.9.2007 798	37,434/-
7	2007-08	NICSI, Two months DEO Bills	dt.10.10.2007 1360	74,868/-
8	2013-14	DDO (L&B) for purchase of 10 drinking water jars 20 ltrs.	dt.20.3.2008 792	2,000/-
9	2013-14	DDO (L&B) for security	Dt.06.02.2014 793	2,400/-
10	2014-15	NIC Delhi for Digital Signatures	Dt.06.02.2014 734	2,220/-
11	2015-16	DDO (L&B) for Registration charges of new staff vehicle	Dt.02.12.2014 516	3,114/-
	2017-18	NICSI towards design & development of software	Dt.21.09.2015 524 Dt.22.11.2017	23,41,120/-
Total				36,99,634/-

- (1) As per Register of Abstract Contingent Bills the Department has not taken efforts for final adjustment of amounts ranging from Rs.2000/- to Rs. 23,41,120/-, paid as advances drawn through the AC Bills as detailed above
- (2) Further, the Register of Abstract Contingent Bills was also not updated by the Department causing lack of information in respect of outstanding Advances/AC Bills which may become a big obstruction for drawal advances through Abstract Contingent Bills for making advance payment on any emergency at any time at a future date ;

The Department may take immediate necessary action for final adjustment of all the advances detailed above and also keep it a continuous process/practice to finally adjust all advances drawn and update the relevant Registers along with all other Registers of the Department.



Para No. 03 (A) (Observation No.07 Dated : 12-03-2021)

Sub: Stepping-up of pay of Sh. M.M. Sourat, Sr.PA, without approval of Competent Authority

Test check scrutiny of Service Book as provided to Audit by Land & Building Department, it is observed that Sh. M.M. Sourat was appointed as Grade-III Steno w.e.f. 24.02.1987 and was promoted as Grade-II Steno and was drawing pay of Rs.12190 with Grade Pay of Rs.4600 as on 01.01.2006 in PB 2 of Rs.9300-34800 with seniority No. 345.

Pay of Sh. M.M. Sourat, (then Gr.II Steno) was stepped up to Rs.13,860 with Grade Pay of Rs.4600 to bring the same at par with that of his junior viz., Sh. Sanjay Kumar, Grade II Steno with seniority No.625 and was drawing said higher pay of Rs.13860 with Grade Pay of Rs.4600 w.e.f. 03.01.2006 because of grant of I ACP in the PB 2 of Rs.9300 - 34800 with GP of Rs.4600.

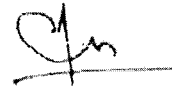
As per copy of order No.20525-28 dated 03-11-2015 found pasted in the Service Book of the official concerned, a number of details were found missing in the order. The Department could not provide all requisitioned details with documentary proofs as sought by current audit vide Memo No.07 of 12.03.2021. Details requisitioned are:-

- (i) Seniority Number as per Final Seniority list of Both the officials showing Date of Birth, Entry into Government Service, Date of superannuation etc.;
- (ii) Details of Promotion, grant of ACP/MACP in respect of both officials;
- (iii) Pay drawn by both the officials before and after implementation of VI CPC recommendations;
- (iv) Original/copy of Service Books of both the officials
- (v) Recommendation of IFA concerned and approval of Competent Authority.

As per para 8 of the Annexure-I attached with the ACPS dated 09.08.1999, provides as under:

"Para 8: The financial up-gradation under the ACP Scheme shall be purely personal to the employee and shall have no relevance to his seniority position. As such there shall be no additional financial up-gradation for the senior employee on the ground that the junior employee in the grade has got higher pay-scale under the ACP Scheme".

In the instant case it is observed that the junior, Sh. Sanjay Kumar (then Gr.III Steno) was granted I-ACP in view of his service of 12 years whereas the senior employee, has been now given the benefit of pay



fixation through STEPPING OF PAY, which is irregular and against the rules/ instructions on subject as said above.

Secondly, as per Delegation of Financial Powers issued by the Finance Department with the approval of Hon'ble Lt. Governor, Delhi, vide OM dated 07.08.2019, Powers have not been delegated to Head of the Department or Administrative Secretary of any Departments of Govt. of NCT of Delhi.

As per Rule 23 of GFR 2017, "the financial powers of the Government, which have not been delegated to a subordinate authority, shall vest in the Finance Ministry i.e., Finance Department in the case of Govt. of NCT of Delhi".

In view of the above, the Department may review the stepping up of pay already granted to Sh. M.M. Sourot as Grade II Steno (Presently Sr. PA) and obtain approval Competent Authority and further necessary action may also be taken in this regard under intimation to audit.

Para No. 03 (B) (Ref. Audit Observation No.9 Dated: 16-03-2021)

Sub :Stepping up of Sh. Rakesh Kumar, pay without the approval of Competent Authority

Test check scrutiny of record/Service Book as provided to Audit by Land & Building Department, it is observed that pay of Shri Rakesh Kumar as Grade II/DASS (now S.O), was stepped up from Rs.11,210/- with Grade Pay of Rs.4,600/- to Rs.13,860/- with Grade Pay of Rs.4,600 vide order No.F.5(87)/2016/L&B/Admn./12599-12603 dated 30.12.2016 w.e.f. 26.06.2006 to bring his pay at par with that of his junior viz. Shri Raj Kumar, Gr.II on grant of 2nd A.C.P. to Shri Raj Kumar (then Gr.II DASS).

As per said record, Shri Rakesh Kumar had joined his Government Service on 14.05.2003 as a direct recruit as Grade-II whereas Sh. Raj Kumar had started his service as LDC-w.e.f.26.06.1982, promoted as UDC on 16.06.1988 and was granted II ACP w.e.f. 26.06.2006 in PB-2 of Rs.9300-34800 with GP of Rs.4600.

With reference to the Current Audit Memo No.09 dated 16.03.2021, the Department has intimated that as per the details available on file regarding fixation of pay in respect of Sh. Rakesh Kumar, (Now Grade I) who was a Direct Recruit and Sh. Raj Kumar was junior to him and was a promote Grade-II/DASS. The Department provided copy relevant note sheet of fixation duly approved by the DCA/Integrated Financial Advisor along with a letter dated 25.11.2016 issued by the Services Department giving



clarification as regard stepping up of pay of Sh. Rakesh Kumar with comparison to Sh. Raj Kumar (Junior)

As per reply provided by the Department, it is observed that pay of Sh. Rakesh Kumar (then Grade II DASS with **seniority No. 6361**) was stepped up with reference to pay of Sh. Raj Kumar (**Seniority No.7633** as Grade-II) as detailed below:

Date/ Month & Year	Particulars	Existing Pay & Pay Scale)	Stepped up of Pay	(Amount in Rs.) Remarks
14.5.2003	Direct Rectt. as Gr.II	5500 (5500-9000)	--	
1.5.2004	Increment	5675	--	
1.5.2005	Increment	5850	--	
1.1.2006	Additional Increment in pre-revised scale as per GOI OM	6025	--	
1.1.2006	Pay Revised as per VI CPC	11210+4600 (PB2.9300-34800)		
26.6.2006	--	11210+4600	13860+4600	Pay stepped up with reference pay fixation of Sh. Raj Kumar on grant of II ACP
1.7.2006	Increment	11690+4600	13860+4600	--
1.7.2007	- do -	12180+4600	14420+4600	Increment
1.7.2008	- do -	12690+4600	14990+4600	- Do -
1.7.2009	- do -	13210+4600	15580+4600	- do -
1.7.2010	- do -	13750+4600	16190+4600	- do -
20.2.2011	Promoted as Gr.I	13750+4800	16190+4800	Promoted as Gr.I
1.7.2011	Pay fixed on option	14870+4800	17470+4800	Pay fixed on option
1.7.2012	Increment	14240+4800	18140+4800	Increment
1.7.2013	- do -	14280+4800	18830+4800	- do -
1.7.2014	- do -	15410+4800	19540+4800	- do -
20.2.2015 to 30.6.2015	Grant of NFSG	Rs.15410+5400 (PB 2 of Rs.15600-39100)	19540+5400 (PB 2 of Rs.15600-39100)	Grant of NFSG

In this connection, as per para 8 of the Annexure-I attached with the ACPS dated 09.08.1999, provides as under:

"Para 8: The financial up-gradation under the ACP Scheme shall be purely personal to the employee and shall have no relevance to his seniority position. As such there shall be no additional financial up-gradation for the senior employee on the ground that the junior employee in the grade has got higher pay-scale under the ACP Scheme".

In the instant case it is observed that the junior, a promotee Grade-II DASS, was granted II ACP in view of his service of 24 years whereas the senior employee, in spite of being a Direct Recruit, has been given the benefit of pay fixation by giving STEPPING OF PAY, which is irregular and against the rules on subject as detailed above.

Secondly, as per Delegation of Financial Powers issued by the Finance Department with the approval of Hon'ble Lt. Governor, Delhi, vide OM dated 07.08.2019, Powers have not been delegated to Head of the Department or Administrative Secretary of any Departments of Govt. of NCT of Delhi nor has been delegated to any Dy. Controller of Accounts/IFA of any Department.

As per Rule 23 of GFR 2017, "the financial powers of the Government, which have not been delegated to a subordinate authority, shall vest in the Finance Ministry i.e., Finance Department in the case of Govt. of NCT of Delhi"

In view of the above, the Department may review the stepping up of pay already granted to Sh. Rakesh Kumar as Grade II DASS (Presently Section Officer) and obtain approval Competent Authority and further necessary action may also be taken in this regard under intimation to audit.



Para 42
PARA 42

Para No. 04 (Audit Observation No. 8 Dated : 16-03-2021)

Sub:- Irregular payment of Transport Allowance amounting to Rs.4,212/-

As per M.F., O.M. No. 21(1)/97-E.II(B) dated 03.10.1997, Transport allowance is given to all employees to compensate the cost incurred on account of commuting between the place of residence and the place of duty. The allowance is not admissible to employees who have been provided with the facility of Government transport. From 22.02.2002, this allowance will not be admissible if a Government employee is absent from duty for a full calendar month (s) due to leave, training, tour etc. vide M.F. OM. 21(1)/97-E.II(B) dated 22.02.2002.

During the course of test check scrutiny of PBR & Service Book it has been observed that transport allowance paid to the following employee(s) when he/she was on leave for full calendar month.

Sr. No.	Name and designation	Month	Nature of leave taken	Recovery of Transport Allowance (in Rs.)
1.	Sh.Jagdish Chander, Tea Maker	December-2019	06.11.2019 to 17.01.2020 (Earned Leave)	4,212/-
Total				4,212/-

The above recovery of Transport Allowance amounting to Rs.4,212/- may be made from the Government Servant and compliance may be shown to audit after due verification of facts & figures.

All similar cases where Transport Allowance was paid in spite of absence of Government Servants for whole month due to leave, etc. may be reviewed and recovery of overpayment of Transport Allowance may be made under intimation to Audit.

Para No. 05 (Audit Observation Memo No.11 Dated: 17-03-2021)

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SUB : Wasteful expenditure of Rs.11.89 lakh (Rs.6,60,726/- towards Purchase and Rs.5,28,600/- towards AMC @ Rs.52,860 x 10) on two Servers

Test check scrutiny of relevant record provided to audit by the Land and Buildings Department pertaining to the audit period of 2018-19 & 2019-20 reveals that

- (i) The Department had purchased two Computer-Servers F1 of HCL Infiniti Global Line - 2700 ST @ Rs.3,30,363/- each with three-year on-site Comprehensive Warranty vide Supply Order dated 27.09.2007 through NICSI;
- (ii) One Server was installed on 23.10.2007 in the office of the Department itself and the other one was installed in the office of NIC, III floor, Delhi Secretariat vide Installation Notes of HCL;
- (iii) Awarded AMC of both the Servers vide letter No.4(43)/2010-11/L&B/Gen/2437 dated 20.10.2010 w.e.f 31.10.2010 to M/s. HCL Infosystems being the OEM (Original Equipment Manufacturer) on NIC AMC Rate Contract i.e. 8% for Servers that is Rs.26,430/- plus taxes for a period of one year w.e.f. 31.10.2010 to 30.10.2011;
- (iv) Above-said AMC was awarded w.r.t. circular No.F.3(3)/2004-15 / 4357-65 dated 22/7/2009 issued by the I.T. Department;
- (v) The AMC was extended from time to time and the latest one has elapsed on 30-10-2020.

In this connection, it is observed that the Server is found installed in the office without any air-condition facility which may cause any problem to the Server at any time. It was informed during discussion with concerned officers of two Wings/Branches of the Department viz. (i) Evacuee Property Cell and (ii) Housing Loan Cell/Wing that the Department did not have any information on updated data in respect of the following :-

- (1) Details of work being taken from the two servers;
- (2) Details of data available in the two servers, whether there is any proposal to save and update the data by replacing new server for the future purposes;
- (3) Data on Details of Properties with actual occupants of properties, date of occupying, whether original occupants or otherwise, whether the original occupants are alive, etc.,
- (4) Data on Amounts of Rent / Damage Charges to be received/ recovered as on date or on any specific day or date; Details of Housing Loans granted to individuals or companies, etc., amounts due against such loanees, whether actual Loanees are alive, whether property has already been disposed off through G.P.A. etc;
- (5) Amounts of Loan repayment to be received/collected, amounts already collected, Rent / Damage Charges to be received as on date or on any specific day or date;

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- (6) Amounts paid through Challans with the signatures of Departmental officers are not entered in any register nor any computerized system is being maintained in the Department;
- (7) As per details of sanctioned strength, etc., provided by the Department, there is only one post of System Analyst is available in the Department and no other post is found available to support the System Analyst in carrying on of work with regard to updating of Servers / uploading of relevant data of different cells working under the Department;
- (8) As per copy of Citizen Charter provided by the Department, details of working/functioning of Computer Cell/I.T. Cell are not found.

The Department did not provide information/detail as sought vide current audit memo No.11 dated 17.03.2021.

In view of the above the Department may take necessary action to explore the benefit of data etc. available in server, if any, so that details with regard to E.P. Cell, Housing Loan and other branches may be update from time to time under intimation to Audit.

Par 41
PARA

Para No. 06 (Audit Observation No.10 Dated 16.03.2021)

SUB : Recoveries of Damage Charges in respect of Evacuee Properties

The Evacuee Property cell was transferred from Rehabilitation Department, Ministry of Home Affairs, Govt. of India to Land & Building Department, Govt. of N.C.T. of Delhi to manage Evacuee Properties of displaced persons.

During test check scrutiny of record of Evacuee Property Cell, the Department had received Rs.89,369/- and Rs.80,198/- towards Rent / Damage charges during the period 2018-19 & 2019-20 respectively, as per Receipt Book No.232 with counterfoils No. 23101 to 23200.

It was observed that these amounts had not been recorded in any register so that the information could be made available at any point of time and any missing entries also be checked. These figures had never been reconciled with concerned Pay & Account Office.

The Department did not provide information/detail as sough vide current audit memo no.10 dated 16.03.2021 to confirm facts and figures alongwith reasons for the lapses on the part of the Department in this regard.

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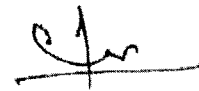
SUB : (A) Non-Recovery of Outstanding dues

During test check audit of the record as provided to audit by the Evacuee Properties Cell of Land & Building Department as transferred to Govt. of N.C.T. of Delhi from Department of Rehabilitation, M.H.A, G.O.I., it was observed that the Registers had not been updated by the Department nor the Department had a consolidated record in respect of the details already available in those Registers with regard to Rent fixed by the concerned Authority, whether the same persons/companies/firms are continuously occupying the properties, date of occupying, payment to be received, payments actually received etc., whether properties transferred to others, whether Revenue Department (Office of Sub-Registrars) had ever been consulted to confirm the status of these properties, any reply received from them. Action, if any, taken by the Department in cases where notices under relevant rules served by the Department and received unserved.

Further, from the Registers pertaining to Rent Demand and Collection Registers of Acquired Immovable Properties (Other than Agricultural), some of the details are given below:

Sl.No	Ward No.1	Date of Occupation	Page No. of register	Name	Rent per month	Arrears
1	378/661	09/47	2	Sh. Md. Mirza, Sh. Ahmed Mirza, Shri Sayeed Mirza	Rs.10/-	4,240/- as on 31-03-97, and Rs. 6,200/- in July-2013
2	724/1383-89	09/47	2	Zodiac Press	Rs.780/-	Paid Rs.780/- only on 19-08-1997. Arrears as on July 2013 was Rs.17,171/- and is pending due to pendency of court case
	724/1383-89	09/47	2	Commercial Production	RS.1,000/-	No payment received till date as per Register
3	302 BC/503-9	NA	3	Sh. Guljeet Singh.	Rs.9/-	Dues as on 31-03-97 Rs.27/- & received Rs.1452/- on 12-07-11; Rs.117/- on 18-12-97; and Rs.801/- on 13-12-18

The Department may take necessary steps to review the status of each of the properties and update all relevant record either in physical Registers or through computerization, etc. and recover the upto-dated outstanding dues from the allottees of such properties, etc. in co-ordination/consultation with offices of Dy. Commissioners of different districts under Govt. of N.C.T. of Delhi under intimation to Audit.



Para No.08 (Audit Observation Memo No.14 Dated: 19-03-2021)

19/03/21 (23)

SUB : Non-Recovery of Outstanding dues due to lack of proper data/information

During test check audit of the record as provided to audit by the Housing Loan Branch of Land & Building, it is observed that Land & Building Department, Govt. of N.C.T. of Delhi is maintaining original Documents pertaining to Housing Loans given to persons/companies/firms etc. but without any proper Metal Chest/Strong Room etc.

Amounts paid through challans into Government Account with the signatures of officers of the Department towards Rents/Damage Charges/Repayment of housing Loans, Amounts pertaining to any other scheme, etc., have not been entered in any consolidated registers, enabling any authority cross check the detail of the Receipts etc.

As per information provided by the Department amount realized by the Housing Loan Branch is as under :-

2018-19	Rs.1,20,542/-
2019-20	Rs.3,23,000/-

However there is no targets have ever been fixed/set for the amount to be realized /recovered towards Principal as well as Interest.

The Department may take necessary steps to fix target and recover more dues and for updating the Register/Record either in physical Registers or through computerization, maintain proper safe custody for keeping the original documents in a chest or strong room before the same are consumed by white ants/termites and lost due to mix-up with other record of the Department and recover the upto-date outstanding dues from the Loanees under intimation to Audit.

Para No. 09 (Audit Observation No.13 Dated 19.03.2021)

SUB : Discrepancies in Canteen of Land & Building Department

Test Scrutiny of the Cash book and other relevant record of the Canteen of Land & Buildings Department, pertaining to the period 2018-19 & 2019-20 revealed that :-

- (1) Relevant certificates required to be recorded and authenticated by the DDO at the time of opening, during monthly closing of the cash balances were not found during any of the two audit years 2018-19 & 2019-20.
- (2) Balance had never been checked/authenticated by DDO
- (3) Interest given/Credited by the Bank had never been credited or deposited into Government Account and never considered it as a Revenue Receipt of Government.
- (4) Pass Books of Bank Accounts along with Reconciliation Statement was not provided to Audit.
- (5) Though the canteen was closed after closure of Financial year 2019-20 due to Lock Down period in view of COVID-19 pandemic, Annual Financial Statements for the years 2018-19 as well as 2019-20 were not prepared and authenticated by concerned authorized officer.

Reasons were not provided to Audit by the Department as sought vide current audit memo 13 dated 19.03.2021.

Para No. 10 (Audit Record Memo No.15 Dated 15.03.2021)

SUB : Non-utilization and Non-Finalization of amounts lying in Personal Ledger Account with RBI amounting to Rs.50,18,28,183.06

Test check scrutiny of relevant record provided by the Land and Buildings Department for the period 2018-19 and 2019-20, it is observed that all the payments on account of compensation / enhanced compensation received from the various agencies were deposited in the PL Account (Personal Ledger Account) in Reserve Bank of India on behalf of Govt. of NCT of Delhi and said amount are remitted to the concerned Land Acquisition Collector after completion of requisite formalities.

In this connection, it is observed that as on date, the amount standing at credit of said PL Account is found to be Rs.43,93,13,407.27 as on March 2020 and was lying unutilized/un-settled in PLA accounts on account of compensation received from various agencies for Land Acquisition which is payable to the concerned land owners.

The Department could not provide the information sought vide current audit Memo No.15 dated 15.03.2021. However, a copy of Personal Ledger Account Statement provided by the Department shows a credit balance of Rs.50,18,28,183.06 as on 31st March 2020. There appears to be a difference of Rs.6,25,14,775.79 as per the information provided to Audit by the Department vide their letter dated 19.03.2021 and as per copy of PLA Statement provided to Audit.

The Department needs to reconcile the figures with the RBI and also to pursue to obtain the requisite information / Utilization Certificates etc from LAC with regard to compensation award for Land Acquisition already made to the concerned land owners under intimation to audit.

Para No-11 (Audit Observation Memo No.15 dated 19-03-2021)

Sub : Non production of records

In spite of scheduled programme of Audit by the Directorate of Audit (HQ) vide order dated 02-02-2021 and issuing of requisition memos and subsequent reminders by the current audit team, the Land & Building Department, E.P. Cell & Housing Loan has not provided maximum of the requisitioned record and information to audit. Non-providing of relevant record to the Internal Audit Team makes the total/ main purpose of Internal Audit is defeated.

Further, the Department has not provided reply in respect of outstanding paras of pervious audit reports starting from the year 1976-77 to 2017-18 in spite of reminder and personal requests to the Department Officers concerned.

The following records for the Audit period were not provided to Audit:

1. Expenditure control registers.
2. List of outstanding AC bills for the audit period 2018-19 & 2019-20 in the following format:-

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Name of Scheme / Purpose	Advance	Drawn	Amount utilized	Balance amount deposited		Adjustment details Bill No. & date with proofs
	ACB No. & Date	Amount		Amount	Challan No. & Date	

3. Long Term/Short Terms Advance Register
4. Details of tenders awarded during audit period along with files.
5. List of employees who have been provided mobile / landline facility along with reimbursement files.
6. Advertisement files.
7. Files pertaining to outsourced of staff
8. Detail of Bank Accounts / Fixed Deposits, if any.
9. Property register.
10. Dead stock register/Register/ List of unserviceable store in the following format:-

S. No.	Name of Articles	Quantity	Date of Purchase	Value (Rs.)
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11. Condemnation files/registers.
12. Fidelity bond filled by the cashier
13. Any other auditable records.
14. Details of condemned/ to be condemned and unserviceable vehicles in this office in the following format:-

S. No.	Regn. No., Make/Model Of Vehicle	K.M. run so far	Purchase price	Date since when Declared condemned/ to be condemned	Reasons for not sold by the Department
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15. Details pertaining to deductions made by the department while making payments towards supplier, subsidies, contract payments during 2018-19 & 2019-20 along with paid vouchers and all relevant files and records;
16. Copies of agreements/contracts made/entered into by the E.P. Cell & Housing Loan with agencies like ICSIL, NICSIL and/or any other agencies/companies for supplying/providing manpower, material etc.
17. Certificate of loss of Govt. Property due to fire, theft, fraud, embezzlement and appropriation.
18. Payment of conveyance Allowance/Transport Allowance to physically Handicapped officer/officials, if yes submit the relevant particulars.
19. Details of advance to the suppliers/contractors and their settlement
20. Details of advance to the employees and their adjustment
21. Details of pending pension cases (No. of pending cases / Less than six months / Less than one year / More than one year.
22. Details of all the Bank and Post office accounts maintained / operated by the Office preferably in the following proforma:-


S.No	Bank Name & Address (with current account)	Nature of account (savings, current or any)	Purpose /Nature of the account	Name & Design. Of the officer authorized to operate	Closing balance as on 31.03.2020 (of last days of the current	Are these balance at col. No. 6 have been reconciled
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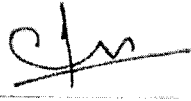
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	number)	other		the	audit year)	with the
				account		bank upto
						date or
						not (Yes /
						No)

23. REPLIES OF OLD OUTSTANDING AUDIT PARAS OF PREVIOUS REPORTS.

The above mentioned record may be shown to next audit.

Signature of AAO 
 Name of AAO Hemant Tekwani

Signature of IAO 
 Name of I.A.O: Sreenivas V.

Sub : Improper maintenance of Service Books

During the test check of the Service Books provided by the Department in respect of Establishments of Land & Building Department, Evacuee Properties Cell and Housing Loan Wing, GNCTD, the following discrepancies have been observed by Audit:-

1. Nominations available in Service Books of Government Servants have not been updated as per relevant rules in respect of Pension, Family Pension, DCRG, GPF, UTGEGIS, NPS, eg.,: Family details and Nomination submitted by Sh. Sushil Kumar, SO in respect of his brother aged 34 years, is not allowed as per CCS Pension Rules, etc.;
2. SR-202 stipulates that Service Book is to be shown to the official every year and his signature obtained in token of his perusal. But the same was not found in most of the cases;
3. Attestation and Re-attestation: The particulars shown in respect of each government servant at the first page of service book should be attested and re-attested with dated signature by the HOO/DDO from time to time whenever/wherever there is a change in details,. But the same was not complied with;
4. Service Verification has not been done upto date in a number of cases like that of Sh. Vicky Kumar, Chowkidar etc;
5. Verification and communication of qualifying service - As per rule 32 of CCS (Pension) Rules, on completion of 25 years (Now after 18 years) or 5 years before the date of retirement, whichever is earlier, verification of services of the Government Servants should be completed in consultation with the Pay & Accounts Office concerned and a certificate of verification issued to the Government Servant Concerned in the prescribed form (Form 24). The certificate will contain the period of qualifying service determined upto that period. But it was observed that in most of the cases, the above instructions have not been followed by the Department;
6. Leave accounts have not been updated in respect of some of the government servants like Sh. Suraj Nirala, Jr. Asstt., Sh. Jagjeet Singh, Sr. Asstt. and Sh. Sachin Drall., Jr. Asstt. etc;

Reasons for the above discrepancies/short comings/lapses could not be provided to Audit by the Department as sought vide Memo No.03 dated 12.03.2021. Reasons and updated status in this regard may be elucidated to Audit.



Sub: Discrepancies in log book of Government Vehicles


During the test check of the log books of Govt.Vehicles DL-3CBK-0342, DL-6CJ-4724, DL-8CBC-1111, DL-ICT-2117, DL-3CBK-0243 as provided by the Land and Buildings Department, GNCTD, New Delhi following discrepancies have been observed :-


(1) Reference current audit record memo.No.11 dated 08.03.2021, the Department has replied among other things that one Motorcycle bearing No.DL-6SM-7052 (Pulsar-2010) has been lost/theft vide FIR date 30.07.2018. But the Department has not provided any Certificate or intimation w.r.t. audit Memo No.1 (B) (2) dated 04.03.2021 with regard to Loss of Government Property due to fire, theft, fraud etc.

(2) Log Books

1. Column No.5,6,11 & 12 are not filled completely in the log book provided
2. Column No.9 is not filled which is very important for the log books. Purpose of journey is essential information which is unavailable at each page of all log books .
3. While taking the POL the entries of the same is not done in the log book of any vehicle and also not signed by the officer in charge of the vehicles in the prescribed columns of log books .
4. Details of total kilometers run by the each vehicle petrol consumed and average kilometers per liter has not been worked out at the end of the each month of any vehicle in the absence of these dat
5. it could not be known whether running of any or all of these vehicles are economical or not.

Reasons for above discrepancies/ lapses on the part of Department may be elucidated to Audit

Signature of AAO 
Name of AAO Hemant Tekwani

Signature of IAO 
Name of I.A.O: Sreenivas V

PART-II

15/c

17

Current Audit Report (2020-21)

Para No. 1

(Audit Memo No.12 & 12 A Dated: 21/22.07.2022)

Subject: Over payment of Transport Allowance to Rs. 14472/-

Shri Madan, Chainman remained on leave for full calendar month but was paid Transport Allowance. The amount of overpayment in this case is calculated to Rs. 14472/- as per details given below:-

S.no.	Name of the Official & Designation.	Period	Kind of Leave	Months of absence	TA Drawn	TA Recovered	Over Payment/TA to be recovered
1.	Shri Madan, Chainman	01.01.2022 to 07.02.2022	Earned leave	January 22	Rs.4,824/-	nil	Rs.4,824/-
		08.02.2022 To 24.04.2022	Commuted Leave	Feb 22 & March 22	Rs. 4,824/-	nil	Rs.9648/-
TOTAL							Rs.14472/-

Overpayment of Rs. 14472/- may be recovered from the employees after due verification of record and paid into Govt. Account under intimation to the Audit. . Other similar cases may be reviewed at your own level.

Para 2

(Audit Memo No.8 Dated : 20.07.2022)

44-48

Subject :- Non utilization and non finalization of amounts lying in Personal Ledger Account with RBI amounting to Rs 52,28,49,673.37/-.

During test check of PLA record for the period 2020-21 and 2021-22 as provided by the department, it has been observed that as on date, the amount standing at credit of said PL Account is Rs. 38,72,05,800.57/- as on 31st March, 2022 and same is lying unutilized/unsettled in PLA account on account of compensation received from various agencies for land acquisition which is payable to the concerned Land Owners. However, as per RBI Statement the closing balance is Rs. 52,28,49,673.37/-. The difference of Rs. 13,56,43,872.80/- is on account of various cheques issued but not presented and also because of variation with RBI statement of Rs. 1202.80/- which needs to be reconciled with RBI. The detail of utilization certificates from LAC of DC concerned in r/o compensation award for land acquisition made to owners have also to be provided.

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Necessary steps be taken for utilization of amount in account and settlement of PLA accounts alongwith utilization certificate under intimation to audit.

Para NO. 3
(Audit Memo No.14 Dated: 22.7.22)

AM-52

22.7.22 K.D

Sub.: Non compliance of contract/agreement and irregular payment on account of Hiring of Electric Car

During test check of record as provided by the deptt., an electric car (Tata Tigor EV) was hired on wet lease by the department and work was awarded to M/s Pioneer World, @ Rs. 40000/- per month for a period of 36 months w/e/f 1.10.21 to 30.9.2024 vide letter dated 4.8.21 the firm accepted the same vide it letter dated 9.8.21

In this regard, the following is observed :-

1. The firm M/s Pioneer has not provided the e vehicle to the department during the period from the start of contract i.e. 1.10.21 till 3.1.2022. As per para 115 at 33/N, the firm provided the e vehicle on 4.1.22. (30/n) which is breach of obligation on the part of the firm.
2. The firm did not provide the e-vehicle (Tata Tigor EV) as per the work, but instead sent one petrol vehicle (Car) with driver on 1.10.21 in lieu of electric vehicle for the period from 1.10.21 to 30.11.21. It is in clear violation of condition 6 of the GEM agreement which states that in case of any maintenance, repairs or breakdown, the vendor will supply the hiring agency with an alternate EV. (108/C) and also pointed out by accounts branch as at 43/N.
3. There is nothing in file to provide if any vehicle was provided by the firm during the period from 1.12.21 to 3.1.22 which is breach of obligation on the part of the firm
4. As per record file, the department had not asked / directed the vendor for such vehicle.
5. No permission/prior approval / approval during the use of petrol vehicle in these two months was taken from the competent authority.
1. The use of petrol vehicle led to change in work or environment of agreement which would have led to either renegotiation under clause 9(1) of the agreement under heading procedure for amendment, cancellation arbitration and exclusivity, which states that the agreement may be renegotiated if at anytime during its term, the work or environment of buyer and service provider is so altered that the contents of memo are no longer appropriate. or termination under clause 10 Termination of agreement due to violation or breach of its obligations under the agreement.. But no such action was taken.
2. The approval for payment for the period from 1.10.21 to 30.11.21 was accorded under para 174 at 45/N subject to fulfilment of all terms and conditions laid down in contract / agreement as proposed by DS(Gen). However, as per record file, the sanction of the expenditure of Rs. 80000/- was issued on 11.3.22 whereas the firm did not fulfil the terms and conditions of the contract or agreement viz. providing correct address detail, registration documents of

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vehicle, driver detail (driving license, police verifications etc.) as per para 180 at 47/N and , SCN issued dated 16.3.22

3. Instead the department paid Rs. 80000/- to the firm for the month of October and November, vide bill no. CB 390 dated 16.3.22 @ Rs. 40000/- per month which was the rate of hiring charges for e vehicle not for petrol vehicle. The said payment is in total breach of the contract/agreement and irregular as there being no provision of petrol vehicle in the contract /agreement as replacement of e vehicle
4. As per General terms and conditions , the performance security can be lawfully forfeited if the seller fails or neglects to observe or perform any of his obligation under the contract. The firm did not deposit the Performance bank guarantee at the time of acceptance or before start of agreement i.e. 1.10.2021, whereas as per record, the firm deposited the PBG of Rs. 43200/- on 17.2.2022 itself as per letter at 126/C which is clear violation of the contract/agreement

From the record, it is clear that the vendor is not following the terms and conditions of the agreement.

The necessary steps be taken to rectify the above discrepancies under intimation to audit.

Para 4

**Para no. 4
(Audit Memo no. 2)Dated :- 15.7.22**

Subject :- EP Cell Record

During test check of the Rent Demand and Collection Registers of acquired immovable property (other than agriculture), as provided to audit, the following is observed:-

1. The registers provided are old are incomplete and have no entries / updated since long including the audit period. The present status of properties can not be ascertained from the registers.
2. There is no check exercised regarding completion/updation/consolidation of the register/record and subsequent assessment of pending amounts to be recovered on month to month basis as there are no signature in Col. 10 indicating initial of rent officer or any govt servant authorized by custodian as a mark of check.
3. Most of the columns viz. column no. 9 showing arrears, column no. 11 amount assessed, no and date of receipt amount realized, balance showing are not filled. In cases, where arrears have been shown in column no. 9, their present status regarding recovery made or present outstanding amount as on date is not reflected in the registers.
4. Status of month wise total of no of properties under each mohalla/ward, rent due, total of receipts made, amounts due to be recovered month wise have not been calculated and shown in the registers.
5. The files/register related to assessment of damage charges in case of unauthorized transfer of possession/occupation of any acquired evacuee property have not been provided to audit to assess the present status.

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6. Report of Rent collectors visiting the properties every month to collect the rent/damage charges showing change in occupancy have not been provided to audit.

The record of EP cell be updated including the above mentioned indicators under intimation to audit and provided to next audit for further scrutiny.

PARA 5

Para no. 5

(Audit Memo No. 07 Dated : 19.07.2022)

186 in K.D

Subject :- Non condemnation of staff cars

During scrutiny of record as provided by the department, it has been observed that following vehicles are lying non functional awaiting to be condemned and disposed off as per detail given below :-

Vehicle no and make	Model	Reserve Price (Rs.)
DL 6SM-7051 Motor Cycle Pufsar	2010	4000
DL 6 CJ-4724 Car Ambassador	2005	27000
DL-3C BK-0144 Car Ambassador	2009	35000
DL-3C BK-0342 Car Ambassador	2009	42000
Total		108000

Since the vehicles, lying non functional, are losing its value, the necessary steps be taken to condemn/write off the the vehicle at the earliest under intimation to audit.

PARA 5

Para no 6

(Record memo 1 to 13)

Non Production of record

The following record has not been provided to audit as per detail below:-

1. Yearwise target set and achievements against them.
2. Budget/expenditure control register
3. List of updated outstanding AC bills as on 31.3.2022

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a/c

4. Liability/loan register, Dead stock register, issuance/indent register, Detail of machinery/equipment installed and their working status alongwith record
5. Fidelity bond of cahier/store
6. TR-5 stock register
7. Log book and allied record of vehicles except one POL file
8. Record of Canteen shop, ATM etc. working in department building alongwith amount of rent /license fee charged and deposited alongwith concerned files regarding allotment of space and fixing of rent/license fee
9. Detail of bank accounts held by deptt except PLA, Fixed Deposits, EMD, Performance securities etc. pending to be deposited into bank and /or pending to be released or forfeited

10. Updated E P Cell Record for entire audit period and information as under :-

Financial year	Ward no.	No of properties under EP Cell	No of properties added in financial year if any	Rent & Damage charges due from the properties	Rent & Damage charges realized & Deposited in Govt. account	Shortfall if any	Remarks
2020-21							
2021-22							

1. Detail of TDS deducted upon payments made in the bills of security sanitation bills
Detail of payment made to the contractors for sanitation services, security service and catering services in following format

S NO	Name of contractor	Period	Amount of bills	Amount of TDS deducted	Net amount

11. Final payment of GPF made during the audit period
12. AMC files of servers, computers, Photostat machine, UPS, servers etc.
13. Record of Alternate Branch , grievance redressal mechanism

The above mentioned record may be shown to next audit.

AAO

[Signature]
IAO
Audit Party NO. 17
[Signature]

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PART-II
CURRENT AUDIT REPORT (2022-23)

PARA No. 01: Overpayment of Pay & Allowances amounting to Rs. 25,588/- due to remaining on Child Care Leave for more than 365 days.

(Reference Observation Memo No. 06 Dated: 17.10.2023)

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 Ms. Mereena Raha, UDC, 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:

Name & Designation	Period of CCL beyond 365 days	Balance of CCL before leave	Salary per month (Basic+DA)	100% salary for the CCL Period	80% salary for the CCL Period	Overpayment
Ms. Mereena Raha, UDC	23.01.2023 to 17.03.2023	237	Rs. 49,000/- + Rs. 20,580/- = Rs. 69,580/-	Rs. 1,27,938/- (Jan -Rs. 20201 + Feb -Rs. 69580 + March- 38157	Rs. 1,02,350 /-	Rs. 25,588/-
Total						Rs. 25,588/-

DDO may take necessary action to recover an amount of Rs. 25,588/- (Rs. Twenty Five Thousand Five Hundred Eighty Eight Only) from the concerned employee after due verification of facts and figures. Other similar cases may also be reviewed accordingly under intimation to audit.

PARA No. 02 (A): Recovery of transport allowance amounting to Rs. 5,112/-.

(Reference Observation Memo No. 07 Dated: 17.10.2023)

As per transport allowance rules, transport allowance is not admissible if an employee remains absent from duty for a full calendar month due to leave/training/tour etc. If the absence covers more than one month, it will not be admissible for calendar month(s) wholly covered by absence.



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On scrutiny of Service books and PBR for the audit period, the following Official was on Leave for more than one calendar month but the department has paid the Transport Allowance of that month.

The details are as under:

S. No.	Name of official / Designation	Period of absence	Period for which TA paid	Amount of Recovery
1	Mereena Raha, UDC	23.01.2023 to 17.03.2023	February 2023	5112 x 1 = 5,112/-
			Total	5,112/-

DDO may take necessary action to recover an amount of Rs. 5,112/- from above mentioned Official after due verification. Other similar cases may also be reviewed accordingly under intimation to Audit.

PARA No. 02 (B): Recovery of transport allowance amounting to Rs. 5,112/-.

(Reference Observation Memo No. 11 Dated: 19.10.2023)

As per transport allowance rules, transport allowance is not admissible if an employee remains absent from duty for a full calendar month due to leave/training/tour etc. If the absence covers more than one month, it will not be admissible for calendar month(s) wholly covered by absence.

On scrutiny of Service books and PBR for the audit period, the following Official was on Leave for more than one calendar month but the department has paid the Transport Allowance of that month.

The details are as under:

S. No.	Name of official / Designation	Period of absence	Period for which TA paid	Amount of Recovery
1	Jitender Kumar, Jr. Asstt.	01.01.2023 to 31.01.2023	January 2023	5112 x 1 = 5,112/-
			Total	5,112/-

DDO may take necessary action to recover an amount of Rs. 5,112/- from above mentioned Official after due verification. Other similar cases may also be reviewed accordingly under intimation to Audit.

PARA No. 03: Short deduction of UTGEIS subscription amounting to Rs. 200/-.

(Reference Observation Memo No. 08 Dated: 18.10.2023)

As per Gazette notification no. 605 dated April 9th of 2009 issued by Department of Personal and Training, GOI, the rate of monthly subscription to the employees classified as Group – A,



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B & C is required to be deducted as per details given below to get the appropriate insurance cover:

Group to which the employee belongs	Rate of subscription (In Rs.)	Amount of insurance cover (In Rs.)
A	120	1,20,000
B	60	60,000
C	30	30,000

During the test check of Pay Bill Register/Service Book for the period 2022-23, it has been observed that the department has not been deducting the UTEGIS contribution as per the above instructions and placing the following officer in higher group as per details given below:

S. No.	Name of Employee	Group	UTEGIS deducted by the Department w.e.f. August, 2022 to December 2022	UTEGIS to be deducted as per rule w.e.f. August, 2022 to December 2022	Short Balance Amount
1.	Himanshu, ASO	C	Rs. 10 x 5 = Rs. 50	Rs. 30 x 5 = Rs. 150	Rs. 100
2.	Ramashish Kumar, ASO	C	Rs. 10 x 5 = Rs. 50	Rs. 30 x 5 = Rs. 150	Rs. 100
Total					200/-

DDO may take necessary action to recover an amount of Rs. 200/-(Rs. Two Hundred Only) from the above mentioned Official after due verification of facts and figures. Other similar cases may also be reviewed accordingly under intimation to audit.

PARA No. 04: Non Utilization and Non Finalization of amounts lying Personal Ledger Account with RBI amounting to Rs. 24,72,48,723.73/-.

(Reference Observation Memo No. 09 Dated: 18.10.2023)

During test check of PLA record for the period 2022-23 as provided by the department, it has been observed that as on date, the amount standing at credit of said PL Account is Rs. 23,91,93,175.93/- as on 31st March, 2023 and same is lying unutilized/unsettled in PLA account on account of compensation received from various agencies for land acquisition which is payable to the concerned Land Owners. However, as per RBI Statement the closing balance is Rs. 24,72,48,723.73/-. The Difference of Rs. 80,55,547.80/- is on account of various cheques issued but not presented and also because of variation with RBI statement of Rs. 1202.80/- which needs to be reconciled with RBI. The detail of utilization certificates from LAC of DC concerned in r/o compensation award for land acquisition made to owners have also to be provided.

The DDO may take the necessary steps for utilization of amount in account and settlement of PLA accounts alongwith utilization certificate, under intimation to audit.



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PARA No. 05 (A): Irregularity in payment of Sanitation and Services amounting to Rs. 3,390/-.

(Reference Observation Memo No.10 Dated:18.10.2023)

The department had taken the house keeping services from the agency M/s B.N. Facility & Management Services against 2 sanitation workers.

During the test check of record & vouchers of the department during the audit period 2022-23 it has observed that the department had paid the amount of Rs. 112476/- vide bill no. CB-30 dated 06.05.2022 out of which the department has paid Rs. 37349/- as charges for providing Housekeeping Services (Hiring of Sanitation Services) for the period of February 2022(01.02.2022 to 28.02.2022) for 2 sanitation workers vide invoice no. BNFMS/2122/420 dated 01.03.2022 instead of Rs. 34,476/- (Rs. 718.25 x 48 = Rs. 34476).In this regard the department has paid excess amount of Rs. 3,390/- (Rs. 37339 – Rs. 34476 = 2873 x 1.18 = Rs. 3390) to the agency M/s B.N. Facility & Management Services.

The department may take the necessary action to recover the amount for excess payment of Rs. 3,390/- to the agency may be elucidated to audit after due verification of facts & figures, under intimation to audit.

PARA No. 05 (B):Irregularities in outsourcing of Housekeeping services & Excess Payment amounts to Rs. 25,246/-.

(Reference Observation Memo No.15 Dated:20.10.2023)

- 1. The rates of Minimum wages in r/o Unskilled, Semi-Skilled & Skilled categories in all scheduled employment are fixed & revised after adjustment of All India Consumer Price Index time-to-time by Labour Department, GNCTD. Applicable rates of minimum wages during audit period (2022-23) are as under:

Categories	01.10.2021 to 31.03.2022			01.10.2022 to 31.03.2023		
	Monthly Wages	Wages Per Day	No. of Days	Monthly Wages	Wages Per Day	No. of Days
Un-Skilled	16064/-	618/-	26	16792/-	646/-	26
Semi-Skilled	17693/-	681/-	26	18499/-	712/-	26
Skilled	19473/-	749/-	26	20357/-	783/-	26

- A. As per award letter no. F4-231/2021-22/L&B/Gen./444 dated 08.10.2021 the department has awarded the contract of security guard services for the period 01.11.2021 to 31.10.2022 for one year at Rs. 20, 30, 783.23 to M/s Well Protect Man Power Services Pvt. Ltd.

(Amount in Rs.)

Per Day Wages	ESI @ 3.25%	EPF @ 12%	EDLI @ 1%	PF Admn. Charges @ 0.5%	Bonus @ 8.33%	Total Remun-eration Per Person Per Day Month
17693	575.02	2123.16	176.93	-	-	20568.11 i.e. 20568

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During the test check of the record of department for Housekeeping/Sanitation Worker of M/s Well Protect Man Power Services Pvt. Ltd. it has been observed that the department has paid the excess amount of Rs. 13,068/- to the agency M/s Well Protect Man Power Services Pvt. Ltd. in the month of February 2022 as per contract point no. 4 terms & conditions (I) "in case of services hired for all 7 days also it shall be ensured that service personnel's are given at least 4 holidays in a month" the agencies has paid for 26 days instead of 24 days. The details as under:

Actual Payment					
S. No.	Wages (26 days)	No. of Security Guards	Total wages	GST @18%	Total payment
1.	Rs. 20568.11	7	Rs. 143976.77	Rs. 25916	Rs. 169892
Admissible Payment					
	Wages (24 days)	No. of Security Guards	Total wages	GST @18%	Total payment
1.	Rs. 18985.95	7	Rs. 132901.65	23922	Rs. 156824
	Total				Rs. 13068

B. As per award letter no. F4-242/2022-23/L&B/Gen./361-62 dated 25.11.2022 the department has awarded the contract of security guard services for the period 01.12.2022 to 30.11.2023 for one year at Rs. 21, 12, 237.86 to M/s Kaushal Suraksha and allied Services Pvt. Ltd.

During the test check of the record of department for Housekeeping/Sanitation Worker of M/s Kaushal Suraksha and allied Services Pvt. Ltd. it has been observed that the department has paid the excess amount of Rs. 12,178/- to the agency M/s Kaushal Suraksha in the month of February 2023 as per contract point no. 4 terms & conditions (I) "in case of services hired for all 7 days also it shall be ensured that service personnel's are given at least 4 holidays in a month" the agencies has paid for 26 days instead of 24 days. The details as under:

(Amount in Rs.)

Actual Payment						
S. No.	Total Wages p.m. (26 days)	EPF @ 13% on 15000	ESI @ 3.25	Service charges @ 0.85%	GST @ 18% (wages + service charges)	Grand Total
1.	18499 x 7 = 129493	13650	4208.52	1100.69	23506.86	171959
Admissible Payment						
	Total Wages p.m. (24 days)	EPF @ 13% on 15000	ESI @ 3.25	Service charges @ 0.85%	GST @ 18% (wages + service charges)	Grand Total



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1.	17076 x 7 = 119532	13650	3884.79	1016.02	21698.64	159781.45
Total Excess Payment						12178

- 2. The above agencies submitted consolidated details of EPF, ESI, GST from this details it is not possible to calculate how much amount of EPF, ESI, GST submitted by the agencies regarding above tenders.

Reason for excess payment of Rs. 25,246/- to the agency and bifurcation details of EPF, ESI and GST by the agency to the department may be elucidated to audit after due verification of facts & figures, under intimation to audit.

PARA No. 06: Excess payment of Rs. 1,251/- on account of LTC reimbursement.

(Reference Observation Memo No. 12 Dated: 19.10.2023)

During the test check of record/voucher of the department it has been observed the department had paid excess payment of Rs. 1,251/- on A/c of LTC reimbursement to the official. The details as under:

Sh. Shambhu Kumar Dayal & two other member of family taken LTC from Delhi to Havloc (Port Blair) w.e.f. 19.09.2022 to 23.09.2022 for the block year 2018-21 extended upto March 2023. The department has paid the LTC claim to the official Sh. Shambhu Kumar Dayal of Rs. 79,500/- vide bill no. LTC-348 dated 19.01.2023. The official has claim include P.G. Charges and GST on PG charge of Rs. 1,251/- ($1766.30 + 317.93 = 2084.23 \times 3/5 = 1250.54$ i.e. 1251) for the journey Kolkata to Port Blair and back by air.

As per LTC rules Payment Gateway charges on GST on PG not reimbursed to Govt. employee of LTC. Therefore, payment of Rs. 1,251/- on LTC on A/c of PG charges is inadmissible and recovered by the Deptt. From the concerned official.

DDO may take necessary action to recover an amount of Rs. 1,251/- from above mentioned Official after due verification. Other similar cases may also be reviewed accordingly under intimation to Audit.

PARA No. 07: Recovery of Income Tax amounting to Rs. 37,441/-.

(Reference Observation Memo No. 13 Dated: 19.10.2023)

During the test check of the records of Income Tax for the period 2022-23, following shortcomings / irregularities were observed:

1) Financial Year 2022-23

- 1. Mr. Ramesh Chander, Counter Clerk (PAN No. ALNPC3987E)

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Revised Calculation of Income Tax

Amount in Rs.

S. No.	Particulars	Calculation as per School/department	Tax Calculation pointed out by Audit
1	Total Salary	940274	940274
2	(Less) Exemption U/S 10	0	0
3	Gross Salary	940274	940274
4	(Less) Standard Deduction U/S 16	50000	50000
5	Net Salary	890274	890274
6	Exemption U/S 24B interest on Housing Loan	180000	0
7	Gross Total Income	710274	890274
8	Deduction under Chapter VI A	153000	153000
9	Taxable Income	557270	737274
10	Tax on Income	23954	59955
11	Less Rebate u/s 87A	0	0
12	Education Cess	958	2398
13	Total Income Tax	24912	62353
14	Tax Deducted	24912	24912
15	Balance Tax to be paid	Nil	37441

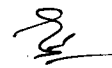
As per income tax record provided by the department it has been observed that official i.e. Rakesh Chander, Counter Clerk not deposit the any documents for exemption u/s 24B for interest on housing loan. Therefore, as per above calculation sheet the balance due amount of income tax is Rs. 37,441/-.

The DDO may take the necessary action to recover the amount for non-deduction the balance amount of Income Tax of Rs. 37,441/- or produce the record of the same. After due verification of facts & figures under intimation to audit.

PARA No. 08: Non-Production of Records.

(Reference Record Memo No.01 to 19 Dated: 06.10.2023 to 19.10.2023)

1. Property Register
2. Spouse information of 63 staff (111 – 48)
3. Record of E P Cell alongwith updated **register of rent demand and collection** and damage charges of acquired immovable property.
4. Record (files, cash book, register etc.) pertaining to sub units viz. canteen, library, shop, ATM etc. working in department building alongwith amount of rent /license fee charged and deposited alongwith concerned files regarding allotment of space and fixing of rent/license fee.
5. Detail of machinery /equipment lying obsolete/old/unserviceable, if any, in following format:



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S No.	Name of machine/equipment	Date of purchase	Cost of machine/equipment	Date of obsolete/unserviceable	Reason for obsolete/unserviceable	Action taken

6. Log Book with History sheet.
7. Advertisement files.
8. Details of advance to the suppliers/contractors and their settlement
9. Details of advance to the employees and their adjustment
10. Fidelity bond of cashier/store
11. TR-5 stock register
12. Record of Alternate Branch, grievance redressal mechanism.



(SHYAM SUNDER DHINGRA)
Inspecting Audit Officer
Audit Party No. 01

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PART-II
TEST AUDIT NOTES
(2022-2023)

TAN No. 01: Shortcomings in maintenance of Pay Bill Register.

(Observation Memo No.01 Dated 11.10.2023)

During test-check of PBR for the period 2022-23 in respect of Land & Building + E.P. Cell, Vikas Bhawan, I.P. Estate, New Delhi, 110002 following irregularities were noticed:

1. **Incomplete personal information** – The mandatory information/details of the officials (which is required to be written on the upper part of each page) were also not found filled completely in any of the PBRs. Apart from the name, Date of Entry in Service and GPF No, the other details like Pay-band, Grade-Pay, address, DOB, DOJ, DOS, details of loan/advances/ refunds, etc were not recorded in the PBRs, which is incorrect. Needful may be done now and shown to audit.
2. **Cutting & Overwriting** – Numerous cutting and overwriting were noticed in the PBRs but not attested by the HOO/DDO. Use of White fluid is not allowed.
3. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc
4. Monthly entries of Pay and Allowances entered in the PBRs have not been signed by the DDO.
5. Total of each column at the end of the year has not been calculated which is required for Income Tax Purpose.
6. Details of Miscellaneous Recoveries have not been mentioned in the PBR.
7. No entry of GPF Advance / withdrawal has been made in the PBR.

Needful may be done and compliance be shown to audit

TAN No. 02: Shortcomings in Bill Register.

(Observation Memo No. 02 Dated 11.10.2023)

During the test check of Bill Registers for the period 2022-23, the following irregularities have been noticed:

1. The entries in the bill register are not authenticated by the officer concerned (col. No. 4 to 12).
2. **Blank Col – 5, 6, 7, 8 & 9** – Col. 5, 6, 7, 8, & 9 should be completed under the signature of in-charge of Cash Book so as to check the actual amount admitted/passed by the PAO office and timely receipt of cheque, but the same has never been completed in respect of any of the financial year under audit period, which is irregular.
3. **Blank Col 12** - Col 10, 11 and 12 of the bill register indicate the cheque no./date received against the bill present to the PAO and which must be attested by the officer concerned in Col. 12 at the time of making necessary entry into the Cash Book. But these columns were found blank, which is irregular.



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4. **Blank Co. 13, 14 and 15** – Col. 13, 14 and 15 meant to keep a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period not filled, which is irregular.
5. **Cutting and Overwriting** - There are number of cutting and overwriting in the bill register, but these cutting and over-writings have not been attested by the officer concerned, which is irregular.
6. **ECS details** has not been mentioned in the Bill Register. Date of sending of ECS by the PAO has not been found mentioned against bills.

Needful may be done and compliance be shown to audit

TAN No. 03: Discrepancies in maintenance of Service Books.

(Observation Memo No. 05 Dated 17.10.2023)

Supplementary Rules 196, 197, 199 and 202, provides the procedure to be followed, while maintaining the service record of a Government servant.

On the test check of the service books provided by the department, the following discrepancies were noticed:

1. As per SR 202, the Service Book is required to be shown to the official every year and his/her signature obtained in token of his perusal. But the same was not found in most of the cases.
2. The particulars of each government servant at the first page of service book should be re-attested after every five years with dated signature by the HOO. But the same was not complied with.
3. Verification and communication of qualifying service after 25 years (now after 18 years.) of service or 5 years before retirement - As per Rule 32 of CCS (Pension) Rules, on completion of 25 years (now after 18 years) or 5 years before the date of retirement, whichever is earlier, verification of services of the Government servant concerned should be completed and a certificate of verification issued to him in the prescribed form (Form 24). The Certificate will contain the period of qualifying service determined up to that period. But it has been observed that in most of the cases, the above instructions have not been followed by the department.
4. Date of birth of the following official has not written in words in the service book.
 - (a) Vivek Dhankar, Sr. Asstt.
 - (b) Sumit, Jr. Asstt.
 - (c) RoshanLal, Chowkidar
 - (d) Imran Ansari, Jr. Asstt.
 - (e) Rajesh Kumar, Sr. Asstt.
 - (f) Naresh Kumar, HC



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(g) Rajinder Kumar, Sr. Asstt.

5. Entry of Aadhar number has not been made in most of the service book of many officers/officials as per the instructions circulated by the Pr. Secretary (Finance) Finance department, Govt. of N.C.T. of Delhi.
6. Photograph on the first page of Service Book in r/o following officials not been attested by competent authority:

- (a) Archana Kumar, P.S
- (b) Sunitra Devi, Sr. Asstt.

7. Thumb impression/fingerprint of the following officials are not found in service book:

(a) Sunny, Jr. Asstt.

8. Personal Mark for Identification of the following officials are not found in service book:

(a) Sumit, Jr. Asstt.

9. Leave account is not upto date of Pooran Singh, ASO and leave account recast of SumitRana (Jr. Asstt.), Sunny (Jr. Asstt.) & Lalit (Jr. Asstt.).

Needful may be done and compliance be shown to audit

TAN No. 04: Shortcomings in maintenance of Stock Register of Consumables and Non-Consumable items.

(Observation Memo No.14 Dated 19.10.2023)

During the scrutiny of Stock Registers Land & Building + E.P. Cell, New Delhi for the audit period 2022-23, the following short comings revealed:

1. Alphabetical index not maintained in the consumable stock register.
2. Initial of recipient not taken in consumable stock register maintained by supervisors.
3. Property register not provided to the audit.
4. Further physical verification of consumable and Non consumable goods (Items wise) had not done by the office. In terms of provisions contained in GFR Rule 192(1)(2)(3), the physical verification of all the consumable and non-consumable goods/items should be carried out at least once a year by an officer other than the custodian of store. A certificate of verification along with findings should be recorded in the stock register but the same had not been found complied with.



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Needful may be done and compliance be shown to audit



(SHYAM SUNDER DHINGRA)
Inspecting Audit Officer
Audit Party No. 01