

**Directorate of Audit
Government of NCT of Delhi
4th FLOOR, DELHI SECTT.
I.P.ESTATE, NEW DELHI**

Sub. Internal Audit Report on accounts of Department of Law, Justice and Legislative Affairs, 8th Floor, C Wing, Delhi Secretariat, New Delhi, for the period 01-04-2022 to 31-03-2023.

INTRODUCTION

The accounts of Department of Law, Justice and Legislative Affairs, 8th Floor, C Wing, Delhi Secretariat, New Delhi for the period 01-04-2022 to 31-03-2023 was test audited by audit Party No. 27 consisting of Sh. Anil Kumar Grover, A.O./IAO and Sh. Jai Bhagwan, Sr. Asstt. w.e.f 23-08-2023 to 06-09-2023.

AIMS AND OBJECTIVES

The main function of the Law, Justice & Legislative Affairs Department, Delhi Sectt., New Delhi is to tender legal advice on variety of issues referred to by various Departments of GNCTD and also performing consultative role in regard to proposal for legislative, framing of statutory rules/regulation, notification by laws and finalization of important of MOUs etc.

LIST OF HEAD OF OFFICE/DDO/CASHIER DURING THE PERIOD OF AUDIT ALONG WITH PERIOD OF STAY

Head of Office

S.NO.	Name & Designation	Period
1.	Sh. Kuldeep Singh, Dy. Secretary	07/12/2021 to 06/11/2022
2.	Sh. Ramesh Kumar, Dy. Secretary	07/11/2022 to till date

DDO

S.NO.	Name & Designation	Period
1.	Sh. Vinay Kr. Gupta, AAO	01/04/2022 to 06/06/2022
2.	Sh. Pradeep Kr. Mishra, S.O.	07/06/2022 to 09/06/2022
3.	Sh. Bhupesh Chander Pandey, AAO	10/06/2022 to till date

Cashier

S.NO.	Name & Designation	Period
1.	Mr. Manish Yadav, Jr. Asstt.	13/10/2020 to till date

BUDGET ALLOTMENT AND EXPENDITURE

The details of Allotment of budget and Expenditure incurred for the financial year 2022-2023 are as under:-

Year	Budget Allocated & Major Head- 2235	Expenditure	Balance
2022-2023	1229540000-	880415887-	349124113-

VACANCY POSITION

Sl No.	Post/Group	Post sanctioned	Post Filled	Vacant
01	GROUP 'A'	09	06	03
02	GROUP 'B'	35	13	22
03	GROUP 'C'	28	25	03
	Total	72	44	28

Statutory Audit

Statutory audit of Department of Law , Justice and Legislative Affairs, has been conducted by AGCR (Delhi) upto 2018-2019 .

Maintenance of Record :-

The maintenance of record Department of Law , Justice and Legislative Affairs, for the period 01-04-2022 to 31-03-2023 was found satisfactory subject to observations made in Current audit report and in test audit note.

PART-I A
OLD AUDIT REPORT

There were 38 audit paras outstanding with the recovery of Rs. 389175/- in the Department of Law , Justice and Legislative Affairs, for the period 1988 to 2022. Department has not submitted reply of old Paras and all the paras have been incorporated with current audit report in Part 1.

S.N O	Year	Total Para	Para Settled	Para No. Settled	Outstanding Para with No.	Total outstandin g para
1.	1988-1990	04	0	-	04 (1,2,3,4)	04
2.	1990-1997	08	0	-	08 (5,6,7,8,9,10,11,12)	08
3.	2008-2010	04	0	-	04 (1,2,3,4)	04
4.	2010-2012	08	0	-	08 (1,2,3,4,5,6,7,8)	08
5.	2012-2013	01	0	-	01 (1)	01
6.	2013-2016	02	0	-	02 (1,2)	02
7.	2016-2017	03	0	-	03 (2,3,5)	03
8.	2017-2019	04	0	-	04 (1,2,3,4)	04
9.	2019-2022	04	0	-	04 (1,2,3,4)	04
	Total	38	0			38

(B) RECOVERY OF OLD AUDIT REPORT

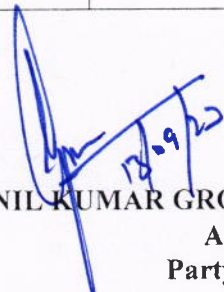
S.NO	Year	Total old recovery	Amount recovered	Balance recovery against paras (Amount in Rs. Parawise)
1.	2010-2012	311503/-	0	311503/-
2.	2013-2016	26280/-	0	26280/-
3.	2016-2017	45446/-	0	45446/-
4.	2017-2019	5946/-	0	5946/-
	Total	389175/-	0	389175/-

PART-II**CURRENT AUDIT REPORT**

During the course of audit, 08 preliminary audit memos including 01 to 01 (E) Record Memos were issued, out of which 01 record memo. and Memo No. 04 have been fully settled and balance 06 memos have been converted into 01 para and 05 TANS, and incorporated in current audit report as part-II.

During the course of current audit, recovery of Rs. 2014/- has been pointed out as per details below:.

Memo. No.	Subject	Total Recoveries (in Rs.)	Amount Recovered (in Rs.)	Balance (in Rs.)
04	Short deduction of License fees	2014/-	2014/-	0
	TOTAL	2014/-	2014/-	0


(ANIL KUMAR GROVER)
AO/IAO
Party no.27

PART 1

(2022-2023)

57/c
49/c

Para No. 1

Para-1
Part 1

P-1

(u)

143/c

(X)
(34)
(40)
(28)
(2)

sub- Library

PARA-1
No. 1
I
(memo No. 3)

On scrutiny of the Library Acquisition Register it is revealed that annual physical verification was not conducted by some responsible officer other than the officer who is handling the Library. This may please be done and a certificate may be given on the Register as per the provisions of GFR 115 and Govt. of India order given below.

Para No. 2

Para-2
Part 2

P-2

Stock Register

Para 2

Handwritten notes

(memo No. 4)

On scrutiny of stock register it is revealed that the following non consumable stores are entered into consumable stock register which may please be transferred to the non consumable stock register.

- (a) Brief case On page No. 41 Quantity 12
- (b) Vacuum Flask page No. 49 Quantity 12

A separate placement register may be maintained as per the columns suggested in part 3 for placement of non consumable items and shown to the Audit.

b) Contingent Bill

As per the provisions of the rules of the contingent bills vouchers should be so defaced that it could not be utilized further. This may please be done and shown to Audit.

- (ii) All contingent vouchers may be given voucher numbers on its face and also may be indicated in the cash book at the time of payment in the prescribed column.
- (iii) All the contingent payments may be entered into contingent register on each standard heading prescribed in Delegation of Financial Powers Rules, and their progressive total may also be made at the end of each month.

GENERAL

The following records are not being maintained which may please be maintained and shown to the next audit.

- (a) Expenditure Control Register
- (b) Contingent Register
- (c) Conveyance Claim Register

Cont. 3-

Handwritten initials

56/c
48/c

Page No 3
Page 3
PARA 3

AUDIT MEMO. NO. 5

14-9-80

Subj: - LOG BOOK

3

P-3

The vehicle No. 100-65 transferred from Law & Judl. Department to the office of Law Officer for administrative expenses during February, 1988 had the following defects/noticed during audits:-

- a) Journeys performed by officers concerned and entries in the Log Book are not attested by the officer concerned.
- b) In case of journeys performed by non-gazetted staff, counter-signatures of Controlling officer is not obtained.
- c) Purpose of journey is also not filled by the officer concerned.
- d) History sheet of the vehicle may also be maintained and shown to audit party.
- e) Log Book should be given page numbers and a certificate of controlling officer regarding number of pages is also required.
- f) All over-writings, timing, kilometers in Col. 2, 3 and 4 may be got attested by competent authority - e.g. dated 11.7.88, 22.7.88, 27.7.88, 29.7.88 and 1.8.88
- g) The petrol purchased from Govt. Petrol Pump is not duly accounted for in the prescribed columns of the Log Book. This may please be completed and got attested by the competent authority.
- h) On 31.3.88, 10 liters of petrol was purchased from a private dealer due to the closure of Govt. Petrol Pump. This may please be entered in the prescribed columns and may also be got signed by the competent authority.

Clear -
KZ

55/c 47/c

Para No. 4

45 49/1/c 35/c 74/c 30/c 35/c 37/c

PARA 4

on scrutiny the following purchases:-
It is revealed that the usual formalities were not followed, as per instructions contained in G.F.R. 102(X) appendix B & 9 and also the instructions issued by Delhi Administration, Finance Department vide their Circular dated 28-11-'84,

Sl. No.	Bill No.	Date	Amount	Vouchers No.
1.	A.C.B.No.12	28-3-1988	Rs. 1,50,000	1to 17
2.	A.C.B.No.13	28-3-1988	Rs. 2,30,000	1to 29
3.	A.C.B.No.32	27-3-1989	Rs. 1,30,000	1to 14
4.	A.C.B.No.33	28-3-1989	Rs. 5,50,000	1to 19

According to the above instructions in brief it is stated that all the purchases of store items (other than Library books) should be made from Government Agencies like Super Bazar, Kendriya Bhandar, Delhi Consumer Co-operative Store, N.T.C./Bharat Leather Emporium etc. If the above agencies failed to supply within 15 days from the date of enquiry the purchases should be made from the open market by calling tenders/quotations. In case, if purchases more than 50 thousand the open tender system should be adopted by publishing advertisement. The purchase of machinery equipments more than Rs. one lakh the same shall be made on D.G.S. & D rate contract.

But on scrutinising it appears none of the above instructions followed and the purchases made by the purchase committee, collecting quotations from the open market by hand, which is irregular. The circumstances under which irregularity made may be elucidated to the audit and purchases may please be got regularised from the competent authority.

It is further instructed that the payment entry of the purchase vouchers in the cash book may be made date wise on which the payment actually made and not shown in lumpsum.

HC Comp. 5

Para No. 5
 Reference Memo No. 9
 Dated: 21.10.97

44
 39/C
 P-5
 37
 3/c
 54/c
 46/c

PARA. 5

Subject: Income Tax.

(A) During the course of test check of various payments made to advocates and APPs on account of fees/professional charges it was found that Income Tax has not been deducted at source (TDS) which the payment of fees was a part of income under the head salaries and chargeable to income tax and it is the duty of the officer responsible for payment to deduct the tax at source. This requirement was not met in the following payments. Clarification be made to audit. If any officer/APP/Advocate has not filed the Returns of Income Tax with under mentioned payments of fees the recoveries be effected after the verification and in future Income Tax be deducted at source as per prescribed rates of Income Tax.

S.NO.	Name of officer	Year of payment	Amount paid
01.	Sh. R.K. Jelly, APP	93-94	Rs. 92900/-
02.	Sh. O.R. Faizi, APP	93-94	Rs. 108750/-
03.	Sh. Hindraj Singh, APP	93-94	Rs. 66880/-
04.	Sh. H.P. Sharma, APP	93-94	Rs. 64900/-
05.	Ms Meera Bhatia, APP	93-94	Rs. 55600/-
06.	Sh. R.M. Tewari, Adv.	93-94	Rs. 134200/-
07.	Sh. B.T. Singh, APP	93-94	Rs. 47300/-
08.	Ms Mukta Gupta, APP	93-94	Rs. 50150/-
09.	Sh. A.P.S. Ranshawa, Adv.	93-94	Rs. 47150/-
10.	Sh. Raj K. Bhatt, APP	93-94	Rs. 48800/-
11.	Sh. Harvinder Chaudhary, Adv.	93-94	Rs. 67100/-
12.	do	93-94	Rs. 102300/-
13.	Sh. R.M. Tewari, Adv.	94-95	Rs. 145600/-
14.	do	94-95	Rs. 194220/-
15.	Sh. Harvinder Chaudhary, Adv.	94-95	Rs. 109350/-

(B) CB-101/31.3.97 :- Payment of Rs. 47843/- has been made to M/s. Pura Motion Workshop under repair contract of M/s. Gipey BDC-55 but TDS has not been paid on said payment. Rate of per section 194C of Income Tax Act 2% income tax be deducted at source when payment to be in excess of Rs. 20,000/-. This requirement was not met in above said payment. Hence Gross Income Tax @ 2% amounting Rs. 957/- be recovered after the verification and deposited in Govt. A/c under intimation to audit.

Compliance of all above be made under intimation to audit

Sd/-
 (Daniel M) 3/3/2014
 Rs. 957/-
 vide Chellan no. 17
 dt 21/01/2014

HC

Para 6 Para - 6

Para No. 6 (Reference Memo No. 2 dt. 21.10.97)

PARA-6

Subject: Cash Book

Test scrutiny of the Cash Book revealed the following irregularities:-

- (a) (i) Bill No. 171/UB/92-93 has been shown for Rs. 15227/- in the Cash Book on 26.3.93 (Page 138) but no amount was found shown in the Bill Register.
- (ii) Bill No. 180/92-93 has been shown entered in the Cash Book on 31.3.93 for Rs. 1810/- (P-139) but the amount shown in the Bill Register (P-30) is Rs. 1375/-.
- (iii) Bill No. CB/46/91-92 was shown as Rs. 200/- in Bill Register, but however in the Cash Book the amount have been shown as Rs. 50/- Lock repair and Rs. 150/- paid by Sh. Narinder Singh Driver, while in Bill Register for 1991-92 (P-16) it was mentioned on account of maintenance charges and petrol expenses of DDC-65, Maruti Gypsy.
- (iv) Bill No. CB/31/91-92 dt. 27.11.91 was shown for Rs. 3717 in Bill Register (Page 12), however this amount was later on, changed to Rs. 3567/- in the same page of the Bill Register. The amount however was shown as for Rs. 3567/- in the Cash Book at page 129.
- (v) Bill No. CB/100/92-93 was shown as Rs. 500/- in the Bill Register but this amount entered in the Cash Book was Rs. 5499/- as entered on the receipt side of Cash Book on 31.12.93.

Clarification be made under intimation to audit.

- (B) The certificate recorded by the DDO of the close of the month only states as "summary for the month of ----- physically checked and found correct". It has at no place mentions the closing balance both in figures and words.

Handwritten notes and signatures: 42, 37/c, 31, 20, 29/c, 33, 98/1

Needful be done and compliance shown to audit.

(C) Closing Balance certificate required to be recorded by DDO at the end of a particular month was not found recorded for 1/94 (page 141) and 2/95. (Page 156). Closing balance certificate was not signed by DDO for 4/96 (P-172).

Needful be done and compliance shown to audit.

(D) The totals of the Cash Book has not been found checked and initiated by a person other than the writer of Cash Book.

Needful be done and compliance shown to audit.

(E) In the Cash Book separately maintained for cheques w.e.f. 9.2.94 it was notice that the DDO has never seen and signed it. All the closing balance certificates, entries, cancellation of pages (P-91-93), were unsigned at every page though stamp of DDO was found appended.

Needful be done under intimation to audit.

(F) It was also been noticed that the Cash Book (Cheques) / cheque transit Register for 'A' series cheques, was not maintained prior to 9.2.94, nor the cheques were entered in the main Cash Book. The reasons for such a serious lapse need elucidation.

Handwritten signature

Para No. 4 Ref. Memo No. 7 Dated 21.10.97

Subject

Contingencies

During the course of test check of contingent bills/vouchers the following irregularities were found:

- (A) Law Books have been purchased from the following supplies without observing codal formalities/quotations. Tender formalities laid down in Appendix B and Annexure below Rule 102(1) of GFR-1963. Clarifications for not observing said codal formalities be made to audit and in future purchases should be made as per procedure of GFR and as per instructions mentioned in letter No. F.22/10/84-AC/782-931 dated 27.3.96 of Finance (Accounts) Deptt., Govt. of NCT of Delhi.

Para No. 7
PARA 7

Bill No.	Name of the Supplies	Amount
CB 56/91-92	M/s Law Books Distributor Opp. Tis Hazari Courts	Rs. 23,724
-do-	-do-	Rs. 4590-00
-do-	-do-	Rs. 5220-
-do-	M/s Jain Book Company RRTB Hospital K. Camp	Rs. 3502
CB-80/14.2.97	M/s A.D. Publishers Pvt. Ltd Janak Puri, New Delhi	Rs. 13,500
CB-88/5.3.97	M/s Kamlesh Publications	Rs. 1350
CB-179/92-93	M/s Law Books Distributors Opp. Tis Hazari, Courts, Delhi	Rs. 30,398-
CB-174/92-93	-do-	Rs. 2892
-do-	M/s Jain Book Company	Rs. 800
CB-170/31.3.94	M/s Law Books Distributor Opp. Tis Hazari Courts, Delhi	Rs. 35,800

These may be got regularised from the competent authority.

(B) CB-56/91-92 amounting Rs. 2253/- Material for Electronic English Typewriter has been purchased from M/s M.V. India, D-262 Ashok Vihar Phase I, Delhi amounting Rs. 2253. In this purchase following two irregularities found.

(i) Sanction was issued for purchasing said material in the name of M/s Godrej & Boyce Mfg Co. Ltd. Godrej Bhawan, Okhla, SSS Marg, New Delhi but purchases made from M/s M.V. India.

(ii) Sanction to purchase said material amounting Rs. 2253 was issued by HOD. While sanction of higher authorities/HOD required for the purchase amounting more than Rs. 500/-

Regularisation/clarification be made under intimation to audit.

Rs. 2/-

50/c

42/c

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35/c

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29/c

27/c

(C) CE-100/93-94/V No. 205 amounting Rs. 5199/-

One room cooler was purchased from Sagar Bazar via Cash Memo No. 387722 dated 5.6.93 in the name of Shri S. Sharma, Standing Counsel amounting Rs. 5199/- which was raised and received by Law Office which was objectionable as the purchase could not be met out of Govt. fund. If the cooler was purchased for Law Office it should be in the name of Law Officer/PE not in the name of Standing Counsel or any other Officer. Clarification be made to audit.

(D) Certificates regarding stock entries and goods received in good condition and as per specifications has not been made on sub-vouchers of 91-92, 92-93 & 93-94. Necessary steps under intimation to audit.

compliance of all above be made under intimation to audit.

49/c
41/c

Case No. 8
Para 8

Para No. 8

Reference Memo No. 3 dated 21.10.97

39

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31

17

P-8

PARA-8

Subject : Bill Registers

Test scrutiny of Bill Registers for 1990-91 to 1996-97 revealed the following irregularities :-

(a) It was found that the Bill Registers were not maintained in proper standard format as required under the Rules GAR-9.

Needful be done under intimation to audit.

(B) The Bill Register for 1992-93 mostly does not bear any dates for prosecution of a Bill to PAC, date of receipt of cheques from PAC etc. It was also found that it was neither page numbered nor page count certificate recorded.

Needful be done under intimation to audit.

(c) It was found in the Bill Register for 1993-94 at page 9 that in between Bill no. 99 and 100 a Bill for Rs. 1749/- was prepared and its cheque was also shown received on 24.8.93, but no Bill no. was mentioned for it. It was also found that Sl. No. of the Bill Register at page 12 were changed from 109 to 102, 103, 104, 105, 106, 107, 108 and 109. Then again it was started from 100 onward instead of 110. Thus there was a duplicacy in the Bill register with regard to Bill nos.

This be clarified under intimation to audit.

(D) Summary of the Bills presented, passed and pending with PAC at the end of a month is required to be recorded in the Bill Register at the close of the month. This was not found done in any of the Bill registers.

Needful be done under intimation to audit.

HC

48/c
40/c

38
33/c
27
31
256
26

(E) It was also found that the Bill Serial Nos. for the Bills prepared for Law office and Special Courts were not mentioned at one place, serial wise. These were mentioned at different places by not keeping the continuity of serial nos. This be kept in one seriality in future.
Needful be done under intimation to audit.

(F) GAR-10 required to be maintained to prevent the presentation of fraudulent bills, was found not maintained.
This be maintained and shown to audit.

(G) It was found that most of the entries in the Bill Registers have not been signed by the DEO.
Needful be done under intimation to audit.

(H) Bill Check Register in form 19 was also not found maintained. The same be maintained and shown to audit.

H2

47/c
39/c

Para No. 9
Page 9

32/c
37
30
24/c
11
17
19

PARA 9
9

Para No. ~~10~~ (Reference Memo No. W dt. 21.10.97)

P-9

Subject : Acquittance Roll.

Test scrutiny of acquittance Roll revealed the following discrepancies :-

- (A) The Acquittance Roll was not maintained in proper prescribed format/Register in form GAR-24. The same be maintained the proper form and compliance shown to audit.
- (B) Large No. of receipts were found pinned in the Acquittance Register without any proper pasting, paging etc. The same be maintained properly and compliance shown to audit.
- (C) The Acquittance Register was never found signed by the DDO. After the payments of a particular Bill, DDO is required to record a certificate to the effect that the payments have been made before him. This certificate was also not found recorded by the DDO.

Needful be done and compliance shown to audit.

44

Para No. 10
Para to Para -

Para No. 07
Reference Memo No. 10
Dated : 22.10.1997

P-10

31/c
286
38/c
29
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PARA. 10 Subject : Stock Registers

On checking the stock registers the following irregularities were found:

(A) It was found that one stock Register was maintained for consumable and non-consumable stores/items. Separate register should be maintained for consumable and non-consumable items. The following items may be transferred to non-consumable stock register.

S.No.	Items	Page No.
1.	Bucket plastic	06
2.	Dustbin	04
3.	Brief Case	64
4.	Emergency light	55
5.	Locks	60
6.	Leather Bags	71
7.	plastic Jug	03
8.	Funch	36
9.	Paper cutter	37
10.	Pan stand	44
11.	Pocket calculator	63
12.	Stapler	40
13.	Terches	59
14.	Water Jug	02
15.	Typewriter English	24 - (90-91)
16.	Tray fancy	29
17.	Curtain cloth	08

(B) It was found that all the non-consumable items have not been transferred from old stock registers to new/current stock Registers which is objectionable as the stock Register does not show the correct position/balances of stock of stores. Hence all the items lying in old stock registers should be transferred to current stock Registers under intimation to audit.

(C) Non-consumable stores have been reduced by issuing the items to various offices/units which was not permissible as non-consumable items of stores should be reduced only after disposal by way of auction after conditions in written off by Competent authority. Hence balances of all non-consumable items be restored under intimation to audit.

(D) Issue Register for issuing the non-consumable items have not been maintained this be maintained under intimation to Audit.

(E) To avoid the duplicacy in fees claim bills of APF/Advocates a proper fees control Register should be maintained. Compliance of all above be made under intimation to Audit.

H2

80/c 30/c 45/c 37/c
21/6 23/c
(25) (28) (27) (28) (27)

Para-11

Para No. 11
Para 11

(11)

P-11

Para No. 8 (Ref. Memo No. 5 Dated 21/10/97) Subject

PARA 11

5

21.10.07

Pay Bill Register

Test check of the Pay Bill Register for 1993-96 to 1996-97 revealed the following discrepancies:-

(A)

The Pay Bill Register was maintained as per requirement of the Rules in form GAR -. In absence of proper form the upper columns were also inadequate.

This be maintained in proper form duly initialed by the DDO, and seen to audit.

HC

54/c
36/c

29/c

(33) 23/c (37) 22/c

~~Para-12~~ Para-12
~~Para-12~~

P-12

(H)

(34)

(12)

(20)

Para No. 9 (Reference Memo No. 6 dt. 21.10.97)

Subject: Security Bond/Fidelity Bond.

The official handling cash has to furnish security of appropriate amount and execute a Security Bond in accordance with provisions of Rule 270 of the General Financial Rules in form GFR-31- form of security Bond (Fidelity Bond deposited as Security) and in form GFR-34 (Fidelity Guarantee Policy issued by General Insurance Corporation of India and its subsidiaries).

It has been found and told that the person handling cash has not furnished the same.

Needful be done ~~and~~ under intimation to audit.

HC

48/c
.35/c

(26) 18
(33)

Para No-13

PART-II Current Report

PARA NO. 8F

PROPERTY

PARA-13

Reference Memo No.04
Dated:07/04/2010

Sub: Non-Adjustment of A.C. Bill.

P-13

During the test check of the advance register revealed that an advance of Rs.1,28,364/- (Rupees one lac twenty eight thousand three hundred sixty four only) was drawn vide Bill No. ACB-21 dt. May 2005 for purchase of three computers and two Dot Matrix Printers and same has not been adjusted so far.

The competent authority may take immediate steps to get the advance adjusted as the advance is lying outstanding more than 5 years which is violation of the Receipt & Payment Rules.

Action taken by the department may be elucidated to audit.

42/c
34/c

32
25
18

27/c

P-14

15 14 32

Para No. 14

PARANO-02

Reference Memo No.12
Dated: 15/04/2010

PARA-14

Sub: Preparation of unrealistic budget.

The test check of the Budget and Expenditure for Non-Plan Head provided by the Law office revealed that there were huge savings for the year as noted against each.

(Figures in thousand)

<u>Year</u>	<u>Budget Alloted</u>	<u>Expenditure</u>	<u>Savings</u>
2008-2009	17300	16479	821
2009-2010	48300	38753	9547

From the above table, it is seen that there were saving ranging from 4.75% to 19.77% for 2008-2009 and 2009-2010 respectively which clearly indicates that the law office had prepared the budget in an unrealistic manner resulted in the savings as mentioned above. Further this office had not initiated any steps to surrender the savings to finance dept. So as to utilize these savings by any other needy dept. Of N.C.T. of Delhi.

The reason for non-surrendering of savings to finance department in time needs to be clarified and in future budget should be prepared in a realistic manner so as to avoid savings at the end of financial year.

HC

Para No. 15
~~PARA NO. 83~~

Para No 15
Sub. Log Book of Vehicles.

Reference Memo No.06
Dated: 08/04/2010

P-15

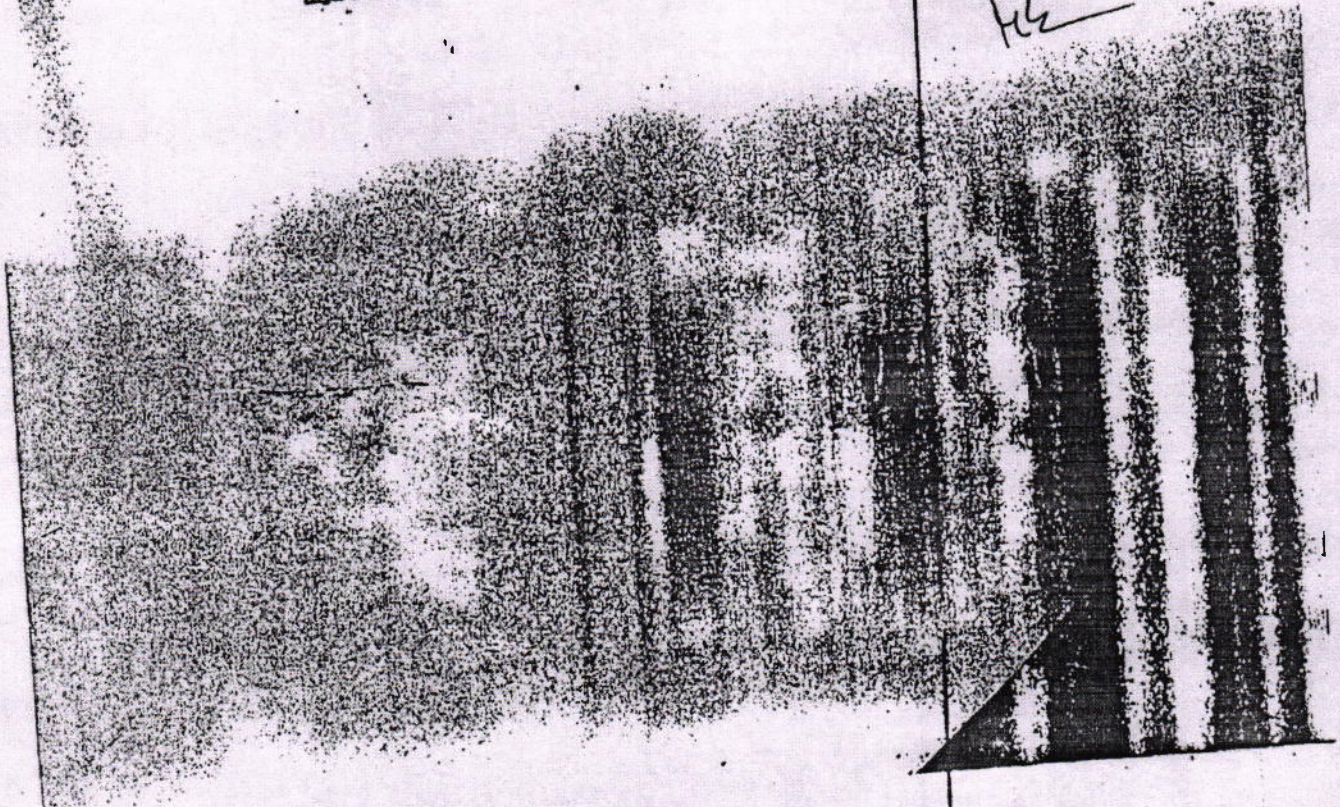
Test check of the log book of vehicles revealed the following short comings:-

1. Total KM run by each vehicle and average KM obtained per litre of petrol were not worked out and recorded at the end of each month. Hence, it is not possible to view the performance of the vehicle whether the running of the vehicle is economical or not.
2. Petrol amount column in the log book is not signed by the officer in charge of the vehicle and thereby there is no authenticity of petrol collected on each occasion.
3. The reading of starting point of journey and at end of the journey should be shown separately on each occasion instead of showing the consolidated reading of different journeys on the same day.

The department may please look into the above points and needful be done and shown to next audit.

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Para No 16
PARA NO. 16

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Reference Memo No. 03
Dated: 07/04/2010

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Sub: Stock Register

Para No 16

Test check of the stock register maintained by this office for the period 2008-09 & 2009-2010 revealed that:-

1. Consumable & Non-consumable item are being entered in one register. The same needs to be maintained separately and all the consumable item is to be entered in the Consumable Stock Register & Non-Consumable Stock items is to be entered in the non consumable stock register.
2. Stationery items/store item are being issued to the Standing Councilors/Additional Standing Councilors against their indent/requisition, where as no signature of the person/official who receives the store/stationery items were obtained in the indent/requisition /stock register.
3. No physical verification of stock has been done nor a certificate in this regard has been recorded in the stock register by the competent authority.

Compliance for the above observation may be made and shown to the audit.


(N. C. DOBRIYAL)
LAO PARTY NO.X

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P-17

PART - I
CURRENT REPORT

Para No. 17
Grant in Aid (GIA) to Delhi Dispute Resolution Society (DDRS)

Sans No. 17

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

But the scrutiny of records maintained by the department revealed that the department released grants to Delhi Dispute Resolution Society (DDRS) during the audit period 2010-12 as detailed below: (in lakhs)

Year	Grant Released
2010-11	275.00
2011-12	100.00

Scrutiny of records made available to audit revealed the following irregularities/discrepancies :-

1. GIA register as required under the provisions of GFR is not maintained by the department.
2. Utilization certificates for the year 2011-12 not received and found attached in the records by the department.
3. Annual Audited Statements for the year 2011-12 are not received by the department from DDRS.
4. As per stipulation for issue of grants by the Planning/Finance Department, department has to provide the physical achievements in terms of no. of cases resolved against the total number of disputed cases resolved in the current year and last year to the Planning/ Finance department. But the department has not followed the same so far.
5. Expenditure Report of DDRS for the year 2010-11 and 2011-12 not provided by the department to the Planning / Finance Department as stipulated in the conditions by Planning / Finance Department at the time of sanctioning the release of Grant.
6. No pattern of assistance was prepared by the department for the use of grants as required under GFR and as per directions of the finance department.

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

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Para No 18

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Para No 2 (Reference (Audit Memo No. 14 dt. 09.11.12))

Reimbursement of Medical Bill for Rs. 16747/- in r/o Sh R S Nagar

Para No 18

Scrutiny of medical bills reimbursed during the year 2010-11, it was noticed that an amount of Rs. 16746/- (Rupees Sixteen Thousand Seven Hundred Forty Six only) was reimbursed to Shri R S Nagar, DS(Law) towards the treatment of his son for an emergency operation. The following irregularities were noticed while scrutinizing the documents attached to the bill:

1. It was mentioned that the operation was done on emergency basis for which, two certificates were submitted by the officer one is dated 05.09.11, in which the doctor advised the operation in daycare on 06.09.11.
2. Whereas in other certificate dated 06.09.11, doctor certified that the said operation was required for two reasons a) Nasal destruction and other for Fitness for his Air Force Medical Examination before the due date.
3. The patient was admitted in hospital on 06.09.11 as per discharge summary but no receipt was provided for his consultation/admission to hospital in the evening of 05.09.11 on emergency basis.
4. As doctor advised the operation on 06.09.11 in day care, the operation could have been done in any Govt. hospital/empanelled hospitals on proper referral from Govt. dispensary.
5. Moreover, from the certificate given at the time of discharge, it is clear that the operation was necessary for his fitness for the Air Force medical Examination and no emergency was there for the treatment of illness.
6. From the certificates/records provided by the officer, it can not be established whether it is a fit case for emergency treatment. Hence the case should have been sent to Dte. of Health Services(DHS) for their concurrence regarding establishment of emergency.
7. After getting the concurrence of DHS regarding existence of emergency for the treatment the claim should have been restricted according to Appendix-VIII of CCS(MA) Rules.

Reasons for irregular payment of Rs. 16746/- as mentioned above may be elucidated to audit. Department is advised to either recover the excess payment or get it regularized from DHS/Finance department.

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Para No-19

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Para No 3 (Reference (Audit Memo No. 15 dt. 12.11.12))

Para No 19

Payment of HRA - In r/o Shri Tarun Sahrawat, Addl. Secretary(Law)

Scrutiny of Service Books, PBR and other records of the department it is seen that Shri Tarun Sahrawat, Addl. Secretary (on deputation) is residing in Govt. Accommodation i.e. G-3, Teachers Flats, Indraprastha College for women, Civil Lines, Sham Nath Marg, Delhi-54 allotted to his wife Dr. Shrutika Sahrawat, who is working as Associate Professor in Department of Psychology in Indraprastha College for Women.

On scrutiny of PBR for the year 2010-11 and 2011-12, it is revealed that House Rent Allowance was regularly been paid to Shri Sahrawat, in spite of his stay in an Govt Accommodation. The total HRA paid to him w.e.f. September 2010 to 31.10.2012 comes to Rs. 2,94,756/- (Rupees Two Lakh Ninety Four Thousand Seven Hundred Fifty Six only). As per rule CCS HRA Rules (1977) "HRA will be paid to both husband and wife even if they work in the same station and did not avail Government Quarters. Even if one of them avails the Government residence in the same station where the other spouse is working, he/she will not be entitled for HRA."

Department is requested to verify the fact whether the accommodation is a govt. accommodation and if so, whether any privilege is available for drawl of HRA in the capacity of Judicial Officer even if he resides in a govt. accommodation allotted to his spouse. If not, recovery of overpayment of HRA may be effected accordingly under intimation to audit.

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P-20

Para No 20

Para No 20

Para No. 4 (Reference Audit Memo No. 12 Dt. 07.11.12)

20

Income Tax for the period 2010-11 and 2011-12

During the scrutiny of records like PBR etc. it is noticed that many entries like Leave encashment during LTC, Tuition Fees, OTA etc. which are taxable were not found entered in the PBR. The calculation sheet of Income tax provided by the department is not authenticated by any official/officer and does not tally with the entries in the PBR.

Hence, audit could not able to verify the correctness of Income Tax calculated and deducted by the department in respect of the officials/officers of the department for the financial year 2010-11 and 2011-12.

Reasons for not completing the taxable entries in the PBR may be elucidated to audit. Department may also advised to review all Income Tax Calculations of employees for the period 2010-11 and 2011-12 after taking into all taxable payments made to the employees. Any short recovery, if found on review, may be deducted from the employees and may be credited to relevant Govt. Accounts under intimation to audit.

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Page No 21

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P-21

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Para No.5 (Reference Audit Memo No. 10 Dt. 07.11.12)

Non-Consumable Store/Stock Register

Page No 21

During the test check of Non-Consumable Stock register of the department of Law & Justice Department, the following irregularities were noticed:

1. The accounts of Non-Consumable items (Fixed Assets) were not maintained in the prescribed form of GFR-40.
2. Items in the register do not have the brought down balance of previous years prior to 2010. Hence the total number worked out for each item is not realistic ones.
3. Annual Physical verification of stocks were not carried out.
4. Entries are not authorized either by the Dealing Assistant or by any of the officer in-charge of the stores. Hence the authenticity of entries cannot be verified.
5. Unserviceable items stock register/dead stock register was not maintained by the department. Shortages and damages as well as unserviceable stores are to be reported immediately and entered into the unserviceable stock register and investigated in accordance with the provisions of Rule 33 of GFR.

Reasons for the above mentioned irregularities may be elucidated to audit and necessary steps may be taken to rectify the irregularities/discrepancies under intimation to audit.

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Para No 22

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P-22

Para No. 6 (Reference (Audit Memo No. 17 dt. 12.11.12))

Para No 22
Liveries

Law, Justice and Legislative Affairs Department was got separated from GAD in December, 2009 it is having 5 Class-IV employees and 3 drivers in its strength. But as per records made available to audit by the department, it is noticed that uniform, both summer and winter, were not issued to them after December 2009. As per Rules, both summer and winter uniforms, if not issued to employees within the prescribed time mentioned in the uniforms Rules, will be lapsed and it cannot be issued after the prescribed time.

Reasons for not issuing the uniforms in time for its eligible employees and made them lapse may be elucidated to audit. The department may also advised to the issue the uniforms within the prescribed time to its employees who are eligible for uniforms, in order to avoid further loss to them under intimation to audit.

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Para No 23

P-23

Para No. 23 (Reference (Audit Memo No. 16 dt. 12.11.12))

Library Records

Para No 23

Vide Audit Memo No. 1, department was requested to provide details of Library Records/Accession Register but the department was not provided such details so far to audit. DACR vide its audit report for the year 2008-09 in respect of Law, Justice and Legislative Affairs Department observed vide its Para No. 2 that 78 Library Books were issued to its employees were not returned to the department by them. Moreover, several Library books were lying open in the department. From the enquiry made from the department, it is noticed that all these books are old and needs to be condemned and disposed off. But the department has not taken any steps in this regard.

The department may provide to audit, the status of the books mentioned in the Para above and also the status of the library books issued further. If these books are still not returned by the employees, necessary action to recover the amounts from them may be initiated. The department may also take immediate action to condemn/dispose off the books lying unwanted as they are old, under intimation to audit.

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Missing in old file also
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Para No 24

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PART-I
CURRENT AUDIT REPORT

Para No. 1 (Reference Audit Memo no.06 dated 20-2-2014.)
Grant -in-aid to Delhi Dispute Resolution society

Para No 25

Delhi Dispute Redressal Society was availing GIA from the Law & Justice Department, Government of NCT of Delhi. Vide memo No.6 dated 20/02/2014 clarification was sought on following points.

- (a) As per Rule 208(3) of GFR award of grants should be considered only on the basis of viable and specific schemes drawn up in sufficient detail by the institution or organization. The budget for such schemes should disclose, inter alia, the specific quantified and qualitative targets likely to be attained against the outlay.
- (b) As per Rule 209(2) the department concerned should lay down the rules or pattern of assistance under the broad guidelines by the Ministry of Finance as amended from time to time should confirm to the pattern of assistance or Rules governing such Grant-in-aid.
- (c) As per Rule 209(6) (i) the sanctioning authority may prescribe conditions regarding quantum and periodicity for release of Grant-in-aid installments in consultation with the financial adviser. However the release of the last installment of the grant must be conditional upon the grantee institutions providing reasonable evidence of proper utilization of installment released earlier.

No clarification was made available to audit. Compliance may be shown audit that the above conditions are being followed

- (d) It has been noticed that excess grant-in-aid was granted to Dispute Resolution Society for the year 2011-12 resulting unspent balance of Rs.20019392/- at the close Financial year 2011-12. During the year 2012-13 no GIA was granted to DORS for meeting expenditure. Even then there was unspent balance of Rs.6818072/- with them after meeting expenditure for the year 2012-13 as per their utilization certificate.

The unspent balance of Rs.20019392/- may be adjusted while sanctioning grant-in-aid for next year.

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**PART II
CURRENT AUDIT REPORT
(2013-14 to 2015-16)**

P-26

Para No. 25

PARA 25 (Ref. Audit Memo No. 5 Dated. 24.10.16)

26

Subject: -Non levy of penalty of Rs. 25,829/-

Para No. 26

The work of supply of five Desktop and five printers was awarded to M/s Intelligent communication systems India Pvt. Ltd. (ICSIL) vide purchase order No. F.10(16)CT/LJ&LA/13/D&LAW/3725 dated 25/9/2013 at a cost of Rs. 2,58,294/-

As per guidelines for procurement of computer Hardware, software and computer Accessories etc issued vide secretary(IT), Department of information Technology GNCT of Delhi order No. F.10(135)/2009/IT/1402-05 dated 09.2.2010, in case of delay in delivery schedule beyond 6 weeks from the date of receipt of order will attract a penalty @0.25% of the total work order per day maximum up to 10% of total work order.

Scrutiny of the purchase file revealed that the schedule date of delivery of Hardware was 6.11.13 whereas hardware was delivered on 4.3.14 i.e. with a delay of 117 days. Hence due to delay in delivery of hardware a penalty amounting to Rs. 25,829/-(maximum of 10% of contractual amount) should have been levied at the time of making payment to the supplier i.e. M/S Intelligent communication systems India Pvt. Ltd. (ICSIL) but no such penalty was levied in contravention of above mentioned provision.

The compliance of recovery amounting to Rs. 25,829/- on account of penalty towards delay in delivery of hardware be effected immediately.

Para No. 27

Para No. 27

PARA 27 (Ref. Audit Memo No .12 dated: 27/10/2016)

Sub. Recovery of Value Added Tax amounting to Rs. 451 /-

P-27

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 (contractors) are also liable to deduct TDS at the prescribed rates while making payment to contractor. The rate amended by the department from time to time is given below:-

Period	Rate of TDS from registered contractor	From un registered contractor
01.04.2005 to 31.01.2011	2%	2%
01.02.2011 to 15.01.2013	2%	4%

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16.01.2013 on wards	4%	6%
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The rate of TDS was revised @ 4% uniformly w.e.f. 16.01.13, for all type of contractors, vide circular no. F.3(9)/Fin(Rev-I)/2012-13/ds-VI/34-39 dt. 15.01.2013.

While test scrutiny of the bills/ vouchers it has been found that while making the payment to the contractors for execution of AMCs, the VAT-TDS has been deducted by the department is less than 4% as per detail given below:

Sl.No.	V.No./date	Name of work	Name of contractor	Amount paid(Rs.)	Vat Due @ 4% (Rs)	Vat deducted	Balance recovery of VAT to be made (Rs)
1	90536896/ 21.10.14	ANNUAL MAINTANENCE OF 02 PHOTOCOPIER MACHINE	M/S HCL SERVICES LTD.	5635.93	225.43	112.75	112.68
2	90561346/ 9.1.15	ANNUAL MAINTANENCE OF 02 PHOTOCOPIER MACHINE	M/S HCL SERVICES LTD.	5635.93	225.43	112.75	112.68
3	90588297/ 10.4.15	ANNUAL MAINTANENCE OF 02 PHOTOCOPIER MACHINE	M/S HCL SERVICES LTD.	5635.93	225.43	112.75	112.68
4	90611579/ 13.7.15	ANNUAL MAINTANENCE OF 02 PHOTOCOPIER MACHINE	M/S HCL SERVICES LTD.	5635.93	225.43	112.75	112.68
						TOTAL	450.72/-

Department may recover the VAT (TDS) amounting to Rs.451/- from contactors as mentioned above and deposit in Govt. account. Further department may securitize other such type of the cases during the audit period at their own level.

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PART- II
CURRENT AUDIT REPORT :
(01.04.2016 To 31.03.2017)

Para 1

Sub : Payment of time barred bills

The following payment made by Law and Justice Deptt, Govt of NCT, Delhi to Advocate, Supreme Court of India are needs to be regularized with due process as per GFR 2005:-

S/No	Paid to	Sanction No and date	Amount/ period of bills submitted	Reasons
1.	Sh. M.P.S Tomar, PAN No AAFPT0500K.	1(27)/LO/LJ/2010 /PF/dsa2law/386-389 dated 30.3.2017	Rs 1,55,800/- /2008-2012	The bill submitted are time barred as per Rule 258 to 266 of GFR 2005. No sanction of the Govt as per Rule 265 (2) of GFR 2005 has been obtained before the release of payment.
2.	Ms Sadgaba Sandhu, PAN No AOEPS9920D	1(27)/LO/LJ/2010 /PF/dsa2law/518-521 dated 30.3.2017	Rs 2,80,200/- /2011-2012	The bill submitted are time barred as per Rule 258 to 266 of GFR 2005. No sanction of the Govt as per Rule 265 (2) of GFR 2005 has been obtained before the release of payment.
3.	Sh. Sumanta S Bandhopadhyay, PAN No AJXPB3302Q	1(27)/LO/LJ/2010 /PF/dsa2law/1250-53 dated 01.8.2016	Rs 40,000/-	The bill submitted are time barred as per Rule 258 to 266 of GFR 2005. No sanction of the Govt as per Rule 265 (2) of GFR 2005 has been obtained before the release of payment.

Needful be done under intimation to audit.

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Para 28

Sub: Recovery of License fee of Rs 8854/-

(a) Sh. Sardar Yadav, Gr IV DASS has been allotted Govt Accommodation 446, Type I, DA Flats, Gulabi Bagh, Delhi. The license fee @ Rs 115/-pm was recovered during his posting in Law and Justice Deptt, Govt of NCT, Delhi. As per CPWD letter dated 14.3.2014, the recovery of license fee of Type I, DA Flats, Gulabi Bagh, Delhi of Rs 135/- is to be recovered w.e.f 01.07.2013. The total recovery is to be made from the above individual is as under :-

- i. License fee due (Mar 2014 to Oct 2016 @ Rs 135pm) (32 months) - Rs 4320/-
- ii. Already recovered @ Rs 115/- for 32 months - Rs 3680/-
- iii. Balance yet to be recovered - Rs 640/-

(b) Sh. Himanshu Srivastava, Gr. III (DASS)/UDC has been allotted Govt Accommodation 433, Lancer Road, Timarpur, Type II on 1.7.2013. The license fee @ Rs 104/-pm is being recovered by the Deptt. As per Directorate of Estate letter dated 4.6.2013, the revised rate of Lancer Road, Timarpur, Type II is Rs 310/-. The total recovery is to be made from the above individual is as under :-

- i. License fee due (01.7.2013 to 30.9.2016 @ Rs 310pm) (39 months) - 12090/-
- ii. Already recovered @ Rs 104/- for 39 months - Rs 4056/-
- iii. Balance yet to be recovered - Rs 8034/-
- iv. License fee due (01.10.2016 to 31.03.2017 @ Rs 310/-pm) (6 months) - Rs 1860/-
- v. Already recovered @ Rs 280/- pm for 6 months - Rs 1680/-
- vi. Balance yet to be recovered - Rs 180/-

Recovery of Rs 8934/- made from salary of April-19 Rs Hence settled
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Recovery of Rs 8854/- ((Rs 640+Rs 8034+Rs 180/-) be made from the concerned employees under intimation to audit.

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Para 929

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Subject : Recovery of Income Tax : Rs 50851/-

On test check of Income Tax Records (form 16) of your deptt for the financial year 2016-17, the following recoveries have been noticed by the audit :-

(a) Sh. Parveen Kumar, Steno (Gr III)

Contents	Calculated by deptt	Calculated by audit	Reasons for recovery
1. Gross salary	668390	668390	
2. Less TPT	19200	19200	
3. HRA	21263	Not allowed	1. Rent receipt not submitted by the officer
4. Balance (1-2)	627927	649190	2. *Proof of PLI, PPF and NPS not submitted.
5..Less under 80C	198717*	51096	
6. Less under 80D	2700	2700	
7. Less 80 CCD (2)	50736	50736	
Total taxable income (4- 5 to 7)	375770	544658	
Taxable payable	7804	34950	
Tax deducted at source	15450	15450	
Tax payable/refundable	(-) 7646	19501 (Recoverable)	

(b) Sh. Selvaraj P.N, Gr II (DASS)

Contents	Calculated by deptt	Calculated by audit	Reasons for recovery
1. Gross salary	640359	640359	
2. Less TPT	19200	19200	
3. Balance (1-2)	621159	621159	*Proof of mutual fund saving submitted but not eligible u/s 80C..
4..Less under 80C	148360*	93360	- P 27 7 memo file
6. Less under 80D	3900	3900	
6. Less 80 CCD (2)	-	-	
Total taxable income (3- 4 to 6)	468900	523899	
Taxable payable	17397	30671	
Tax deducted at source	17397	17397	
Tax payable/refundable	Nil	13274 (Recoverable)	

(c) Sh. Devender Kumar Murjani, Steno (Gr II)

Contents	Calculated by deptt	Calculated by audit	Reasons for recovery
1. Gross salary	1058904	1058904	
2. Less TPT	19200	19200	
3. Balance (1-2)	1039704	1039704	*Proof of LIC not submitted.
4..Less under 80C	150000*	120360	
6. Less under 80D	3900	3900	
6. Less 80 CCD (2)	-	-	
Total taxable income (3- 4 to 6)	885800	915444	
Taxable payable	105225	111331	
Tax deducted at source	105225	105225	
Tax payable/refundable	Nil	6106 (Recoverable)	

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(d) Sh. Mukesh Kumar, Gr III (DASS) PAN No AIFPK1354C

Contents	Calculated by deptt	Calculated by audit	Reasons for recovery
1. Gross salary	691082	691082	*No proof of Contribution under 80G submitted/Not under the power of DDO as per Income Tax Act. Further DDO is authorised to allow rebate under section 80G only in some specific donations.
2. Less TPT	19200	19200	
3. Balance (1-2)	671882	671882	
4..Less under 80C	144360*	144360	
6. Less under 80D	-	-	
6. Less 80 G	10200	477520	
Total taxable income (3- 4 to 6)	467320	23435	
Taxable payable	17234	17510	
Tax deducted at source	17510	5925 (Recoverable)	
Tax payable/refundable	(-) 276		

(e) Sh. Dinesh Kumar, Gr II (DASS)

Contents	Calculated by deptt	Calculated by audit	Reasons for recovery
1. Gross salary	706906	706906	*Proof of PPF not submitted. <i>Selvaraj</i> 2/10 Audit Sub M.L
2. Less TPT	19200	19200	
3. Balance (1-2)	687706	687706	
4. Other income	20000	20000	
4..Less under 80C	150000*	120360	
6. Less under 80D	-	-	
6. Less 80 CCD (2)	-	587346	
Total taxable income (3- 4 to 6)	557710	43743	
Taxable payable	37638	37698	
Tax deducted at source	37698	6045 (Recoverable)	
Tax payable/refundable	(-) 60		

(a) Supporting documents regarding savings in respect of Sh. Parveen Kumar, Steno (Gr III), Sh. Devender Kumar Murjani, Steno (Gr II) and Sh. Dinesh Kumar, Gr II (DASS) may be produced to audit. In the absence of supporting document, short recovery (Rs 19501+6106 + 6045= Rs 31652) be made from these officials under intimation to audit.

(b) Rebate allowed on a/c of saving made under Section 80C and 80G in respect of Sh. Selvaraj P.N, Gr II (DASS) and Sh. Mukesh Kumar, Gr III (DASS) (Rs 13274+5925=Rs 19199/-) may also be reviewed and recovery shown against these officials be made after due verification of facts and figures under intimation to audit.

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Para 4

Sub : Service book leave record

As per rule 43 (1) of CCS Leave rule, maternity leave admissible to female employees with less than 2 surviving child. On scrutiny of service book and leave record, it has been observed that Smt. Jaswinder Kuman, Legal Assistant has been granted maternity leave thrice as per the following details :-

S/No	Period	No of days
1.	7.12.1998 to 20.4.1999	135 days
2.	25.10.2000 to 08.3.2001	135 days
3.	07.08.2005 to 19.05.2005	135 days

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The service book containing the family details of the official are as under :-

S/No	Name	Relation	DOB
1.	Sh. Roshan Lal	Husband	10.12.1967
2.	Sh. Yuvraj Singh	Son	30.10.2000
3.	Ms. Anushka Singh	Daughter	8.8.2005

During the above mentioned maternity leave period, the official remained posted in the office of Director Panchayat and personal file of the official received in this office not provided to the audit to enable it to come to a conclusion regarding facts of the matter.

The matter may be examined in view of the rule position explained above and overpayment, if any, be made from the concerned official under intimation to audit at the earliest.

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Para 30

(Old audit para 28 year 2013-2016 merged with present NPR)

Subject : Non production of auditable document/record for the year 2016-17.

During the course of test check for the Financial year 2016-17, the following auditable record/document (including document/records not produced during audit for the period 2013-2016) have not been submitted to audit :-

- (a) ~~LTC Advance Register.~~
- (b) ~~Long Term Advance Register.~~
- (c) ~~Medical Bill Register.~~
- (d) ~~Condemnation record.~~
- (e) ~~Library record.~~
- (f) ~~Contingency record.~~
- (g) ~~Postal Stamp register.~~
- (h) ~~Dead Stock Register.~~
- (i) ~~OTA Register.~~
- (j) ~~Telephone register.~~
- (k) ~~Photocopier register.~~
- (l) ~~Liveries accounts.~~
- (m) ~~Fidelity/Surety bonds.~~
- (n) File regarding allocation of grants of GIA to DDRS alongwith its utilization.
- (o) Log Book and History sheet in respect of vehicle No DL-2CAU-0009, DL-6CJ-6312 and DL-6CJ-5950.
- (p) **Library Record.**
These records/document may be produced to next audit.

S.No. a, b, c, f, g, j, m
Siddharth
Jho
Party No. L

Lu

20/10
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PART - II
CURRENT AUDIT REPORT
(2017-2019)

P-31

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(Ref. Audit Memo No. 2 dated 22/05/2020)

PARA No. 1- Outstanding Contingent Advances.

As per rule 162 of Receipt and Payment Rules, the adjustment of advances should be made within the stipulated time and no fresh advances should be sanctioned till the finalization of previous advance. During the test check of auditable record of Advance contingent Bills for the period 2017-19 it has come to notice that Department has drawn advances but the adjustment bills has not been submitted by the Department, because of that these are still outstanding as per the details given below:-

S.No	Bill No.	Date	Amount	Organisation
1	194	26/08/2016	55962	ICSIL
2	347	22/11/2016	21488	ICSIL
3	499	02/02/2017	21488	ICSIL
4	110	09/06/2017	16200	ICSIL
5	111	09/06/2017	21844	ICSIL

The authorities are hereby requested to submit the adjustment bills.



PARA No. 2:- Excess payment on grant of pay fixation amounting to Rs 5946/-

(Ref. Audit Memo No. 4 dated 29/05/2020)

During the test check of Service Books of the employees of Department of Law, Justice and Legislative Affairs, Delhi it is observed that excess of Rs.10/- has been granted to official at the time of Pay fixation/MACP under revised pay,2008. As per rule According to GOI Min. of Finance , OM F.No.1/1/2008-IC , 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 the next multiple of 10.

(1). Sh. Madan Mohan Mondal, UDC

	Pay admissible as per audit	Pay granted by office
Pay as on 01/07/07	9620+2400	
01/07/08	9980+2400	9990+2400
01/07/09	10360+2400	10370+2400
01/07/10	10750+2400	10760+2400
01/07/11	11150+2400	11160+2400
01/07/12	11560+2400	11570+2400
01/07/13	11980+2400	11990+2400
01/07/14	12420+2400	12430+2400
01/07/15	12870+2400= 15270 15270x2.57=39243.9	12880+2400=15280 15280x2.57=39269.6
01/01/16 7 th CPC	39800	39800

(2). Sh. Prem Singh Bisht, ASO

It is observed that pay of Sh. Prem Singh Bisht, ASO has been wrongly fixed at the time of grant of 2nd MACP by the school where the official was posted as Sr. Assistant, the pay was wrongly fixed by taking Grade pay of Rs 2800 instead of Rs 2400. Detail is as under:-

	Pay admissible as per Rule	Pay granted by office
01/07/09	9530+2400	
2 nd MACP 28/01/10	9530+2800	9530+2800
01/07/10	10260+2800	10290+2800
NFSG 26/06/11	10260+4200	10290+4200
01/07/11	11070+4200	11100+4200
01/07/12	11530+4200	11560+4200
01/07/13	12010+4200	12040+4200
01/07/14	12500+4200	12530+4200
Promoted as ASO 07/04/15	12500+4600	12530+4600
01/07/15	13010+4600= 17610 17610x2.57= 45257.7	13040+4600= 17640 17640x2.57= 45334.8
01/01/16 as per 7 th CPC	46200	46200

The pay of the above employee may be re fixed. The necessary recoveries amounting to Rs 5946/- (Rs 1758/- in r/o Sh. Madan Mohan Mondal, Sr. Assistant + Rs 4188/- in r/o Sh. Prem Singh Bisht, ASO) may be made (as per annexure) from the concerned after due verification of facts and figure. Similar other cases may be reviewed.

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Due and Drawn Statement in r/o Sh. Madan Mohan Mondai, UDC												
PERIOD	DUE			DRAWN			DIFFERENCE			TOTAL	HRA	TOTAL
	BP	GP	DA	BP	GP	DA	BP	GP	DA			
Dec-06												
Jun-08	9620	2400	1442	11462	9620	2400	1442	0	13462	0	0	0
Jul-08	9980	2400	1981	14361	9990	2400	1982	0	14372	0	-1	0
Aug-08	9980	2400	1981	14361	9990	2400	1982	0	14372	0	-1	0
Sep-08	9980	2400	1981	14361	9990	2400	1982	3717	18059	0	-1	3
Oct-08	9980	2400	1981	14361	9990	2400	1982	3717	18059	0	-1	3
Nov-08	9980	2400	1981	14361	9990	2400	1982	3717	18059	0	-1	3
Dec-08	9980	2400	1981	14361	9990	2400	1982	3717	18059	0	-1	3
Jan-09	9980	2400	1981	14361	9990	2400	1982	3717	18059	0	-1	3
Feb-09	9980	2400	1981	14361	9990	2400	1982	3717	18059	0	-1	3
Mar-09	9980	2400	1981	14361	9990	2400	1982	3717	18059	0	-1	3
Apr-09	9980	2400	1981	14361	9990	2400	1982	3717	18059	0	-1	3
May-09	9980	2400	1981	14361	9990	2400	1982	3717	18059	0	-1	3
Jun-09	9980	2400	1981	14361	9990	2400	1982	3717	18059	0	-1	3
Jul-09	10360	2400	3445	16205	10370	2400	3448	3831	19653	0	-3	3
Aug-09	10360	2400	3445	16205	10370	2400	3448	3831	19653	0	-3	3
Sep-09	10360	2400	3445	16205	10370	2400	3448	3831	19653	0	-3	3
Oct-09	10360	2400	3445	16205	10370	2400	3448	3831	19653	0	-3	3
Nov-09	10360	2400	3445	16205	10370	2400	3448	3831	19653	0	-3	3
Dec-09	10360	2400	3445	16205	10370	2400	3448	3831	19653	0	-3	3
Jan-10	10360	2400	3445	16205	10370	2400	3448	3831	19653	0	-3	3
Feb-10	10360	2400	3445	16205	10370	2400	3448	3831	19653	0	-3	3
Mar-10	10360	2400	3445	16205	10370	2400	3448	3831	19653	0	-3	3
Apr-10	10360	2400	3445	16205	10370	2400	3448	3831	19653	0	-3	3
May-10	10360	2400	3445	16205	10370	2400	3448	3831	19653	0	-3	3
Jun-10	10360	2400	3445	16205	10370	2400	3448	3831	19653	0	-3	3

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DA 45%	Jul-10	10750	2400	5918	3945	23013	10760	2400	5922	3948	23030	10	0	4	3
	Aug-10	10750	2400	5918	3945	23013	10760	2400	5922	3948	23030	-10	0	-4	-3
	Sep-10	10750	2400	5918	3945	23013	10760	2400	5922	3948	23030	-10	0	-4	-3
	Oct-10	10750	2400	5918	3945	23013	10760	2400	5922	3948	23030	-10	0	-4	-3
	Nov-10	10750	2400	5918	3945	23013	10760	2400	5922	3948	23030	-10	0	-4	-3
	Dec-10	10750	2400	5918	3945	23013	10760	2400	5922	3948	23030	-10	0	-4	-3
DA 51%	Jan-11	10750	2400	6707	3945	23402	10760	2400	6712	3948	23820	-10	0	-5	-3
	Feb-11	10750	2400	6707	3945	23402	10760	2400	6712	3948	23820	-10	0	-5	-3
	Mar-11	10750	2400	6707	3945	23402	10760	2400	6712	3948	23820	-10	0	-5	-3
	Apr-11	10750	2400	6707	3945	23402	10760	2400	6712	3948	23820	-10	0	-5	-3
	May-11	10750	2400	6707	3945	23402	10760	2400	6712	3948	23820	-10	0	-5	-3
	Jun-11	10750	2400	6707	3945	23402	10760	2400	6712	3948	23820	-10	0	-5	-3
DA 58%	Jul-11	11150	2400	7859	4065	25072	11160	2400	7865	4068	25492	10	0	6	3
	Aug-11	11150	2400	7859	4065	25072	11160	2400	7865	4068	25492	10	0	6	3
	Sep-11	11150	2400	7859	4065	25072	11160	2400	7865	4068	25492	10	0	6	3
	Oct-11	11150	2400	7859	4065	25072	11160	2400	7865	4068	25492	10	0	6	3
	Nov-11	11150	2400	7859	4065	25072	11160	2400	7865	4068	25492	10	0	6	3
	Dec-11	11150	2400	7859	4065	25072	11160	2400	7865	4068	25492	10	0	6	3
DA 65%	Jan-12	11560	2400	8808	4065	26422	11570	2400	8814	4068	26842	10	0	6	3
	Feb-12	11560	2400	8808	4065	26422	11570	2400	8814	4068	26842	10	0	6	3
	Mar-12	11560	2400	8808	4065	26422	11570	2400	8814	4068	26842	10	0	6	3
	Apr-12	11560	2400	8808	4065	26422	11570	2400	8814	4068	26842	10	0	6	3
	May-12	11560	2400	8808	4065	26422	11570	2400	8814	4068	26842	10	0	6	3
	Jun-12	11560	2400	8808	4065	26422	11570	2400	8814	4068	26842	10	0	6	3
DA 72%	Jul-12	11560	2400	10051	4188	28192	11570	2400	10058	4191	28612	10	0	7	3
	Aug-12	11560	2400	10051	4188	28192	11570	2400	10058	4191	28612	10	0	7	3
	Sep-12	11560	2400	10051	4188	28192	11570	2400	10058	4191	28612	10	0	7	3
	Oct-12	11560	2400	10051	4188	28192	11570	2400	10058	4191	28612	10	0	7	3
	Nov-12	11560	2400	10051	4188	28192	11570	2400	10058	4191	28612	10	0	7	3
	Dec-12	11560	2400	10051	4188	28192	11570	2400	10058	4191	28612	10	0	7	3
DA 80%	Jan-13	11560	2400	11168	4188	29312	11570	2400	11176	4191	29732	-10	0	-8	-3
	Feb-13	11560	2400	11168	4188	29312	11570	2400	11176	4191	29732	-10	0	-8	-3
	Mar-13	11560	2400	11168	4188	29312	11570	2400	11176	4191	29732	-10	0	-8	-3
	Apr-13	11560	2400	11168	4188	29312	11570	2400	11176	4191	29732	-10	0	-8	-3
	May-13	11560	2400	11168	4188	29312	11570	2400	11176	4191	29732	-10	0	-8	-3
	Jun-13	11560	2400	11168	4188	29312	11570	2400	11176	4191	29732	-10	0	-8	-3
DA 90%	Jul-13	11980	2400	12942	4314	31636	11990	2400	12951	4317	32056	-10	0	-9	-3
	Aug-13	11980	2400	12942	4314	31636	11990	2400	12951	4317	32056	-10	0	-9	-3
	Sep-13	11980	2400	12942	4314	31636	11990	2400	12951	4317	32056	-10	0	-9	-3
	Oct-13	11980	2400	12942	4314	31636	11990	2400	12951	4317	32056	-10	0	-9	-3
	Nov-13	11980	2400	12942	4314	31636	11990	2400	12951	4317	32056	-10	0	-9	-3
	Dec-13	11980	2400	12942	4314	31636	11990	2400	12951	4317	32056	-10	0	-9	-3
DA 100%	Jan-14	11980	2400	14380	4314	33074	11990	2400	14390	4317	33494	-10	0	-10	-3
	Feb-14	11980	2400	14380	4314	33074	11990	2400	14390	4317	33494	-10	0	-10	-3
	Mar-14	11980	2400	14380	4314	33074	11990	2400	14390	4317	33494	-10	0	-10	-3
	Apr-14	11980	2400	14380	4314	33074	11990	2400	14390	4317	33494	-10	0	-10	-3
	May-14	11980	2400	14380	4314	33074	11990	2400	14390	4317	33494	-10	0	-10	-3
	Jun-14	11980	2400	14380	4314	33074	11990	2400	14390	4317	33494	-10	0	-10	-3

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Due and Drawn Statement in r/o Sh. Prem Singh Bisht, ASO

PERIOD	DATE	DRAWN				TOTAL				TOTAL	HRA	DA	GP	RP	HRA	TOTAL		
		BP	DA	HRA	GP	BP	DA	HRA	GP									
DA 35%	Dec-06					18730				3579	3221	2400				0	0	0
	Dec-09	9530	2400	3221		20345				3699	4316	2800				0	0	0
	Jan-10	9530	2800	4316		20345				3699	4316	2800				0	0	0
	Feb-10	9530	2800	4316		20345				3699	4316	2800				0	0	0
	Mar-10	9530	2800	4316		20345				3699	4316	2800				0	0	0
	Apr-10	9530	2800	4316		20345				3699	4316	2800				0	0	0
	May-10	9530	2800	4316		20345				3699	4316	2800				0	0	0
	Jun-10	9530	2800	4316		20345				3699	4316	2800				0	0	0
DA 45%	Jul-10	10260	2800	5877		21490				3927	5891	2800				30	0	-14
	Aug-10	10260	2800	5877		21490				3927	5891	2800				30	0	14
	Sep-10	10260	2800	5877		21490				3927	5891	2800				30	0	-14
	Oct-10	10260	2800	5877		21490				3927	5891	2800				30	0	14
	Nov-10	10260	2800	5877		21490				3927	5891	2800				30	0	-14
	Dec-10	10260	2800	5877		21490				3927	5891	2800				30	0	14
	Jan-11	10260	2800	5877		21490				3927	5891	2800				30	0	-14
	Feb-11	10260	2800	5877		21490				3927	5891	2800				30	0	14
	Mar-11	10260	2800	5877		21490				3927	5891	2800				30	0	-14
	Apr-11	10260	2800	5877		21490				3927	5891	2800				30	0	14
	May-11	10260	2800	5877		21490				3927	5891	2800				30	0	-14
	Jun-11	10260	2800	5877		21490				3927	5891	2800				30	0	14
DA 51%	Jul-11	11070	4200	8874		28764				4590	8874	4200				30	0	-17
	Aug-11	11070	4200	8874		28764				4590	8874	4200				30	0	17
	Sep-11	11070	4200	8874		28764				4590	8874	4200				30	0	-17
	Oct-11	11070	4200	8874		28764				4590	8874	4200				30	0	17
	Nov-11	11070	4200	8874		28764				4590	8874	4200				30	0	-17
	Dec-11	11070	4200	8874		28764				4590	8874	4200				30	0	17
	Jan-12	11070	4200	8874		28764				4590	8874	4200				30	0	-17
	Feb-12	11070	4200	8874		28764				4590	8874	4200				30	0	17
	Mar-12	11070	4200	8874		28764				4590	8874	4200				30	0	-17
	Apr-12	11070	4200	8874		28764				4590	8874	4200				30	0	17
	May-12	11070	4200	8874		28764				4590	8874	4200				30	0	-17
	Jun-12	11070	4200	8874		28764				4590	8874	4200				30	0	17
DA 65%	Jul-12	11530	4200	11347		31835				4728	11347	4200				30	0	-21
	Aug-12	11530	4200	11347		31835				4728	11347	4200				30	0	21
	Sep-12	11530	4200	11347		31835				4728	11347	4200				30	0	-21
	Oct-12	11530	4200	11347		31835				4728	11347	4200				30	0	21
	Nov-12	11530	4200	11347		31835				4728	11347	4200				30	0	-21
	Dec-12	11530	4200	11347		31835				4728	11347	4200				30	0	21
	Jan-13	11530	4200	11347		31835				4728	11347	4200				30	0	-21
	Feb-13	11530	4200	11347		31835				4728	11347	4200				30	0	21
	Mar-13	11530	4200	11347		31835				4728	11347	4200				30	0	-21
	Apr-13	11530	4200	11347		31835				4728	11347	4200				30	0	21
	May-13	11530	4200	11347		31835				4728	11347	4200				30	0	-21
	Jun-13	11530	4200	11347		31835				4728	11347	4200				30	0	21

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DA 90 %	Jul-13	12010	4200	14589	4863	35662	12040	4200	14616	4872	35728	-30	0	-27	-9	66
	Aug-13	12010	4200	14589	4863	35662	12040	4200	14616	4872	35728	-30	0	-27	-9	66
	Sep-13	12010	4200	14589	4863	35662	12040	4200	14616	4872	35728	-30	0	-27	-9	66
	Oct-13	12010	4200	14589	4863	35662	12040	4200	14616	4872	35728	-30	0	-27	-9	66
	Nov-13	12010	4200	14589	4863	35662	12040	4200	14616	4872	35728	-30	0	-27	-9	66
	Dec-13	12010	4200	14589	4863	35662	12040	4200	14616	4872	35728	-30	0	-27	-9	66
DA 100%	Jan-14	12010	4200	16210	4863	37283	12040	4200	16240	4872	37352	-30	0	-30	-9	69
	Feb-14	12010	4200	16210	4863	37283	12040	4200	16240	4872	37352	-30	0	-30	-9	69
	Mar-14	12010	4200	16210	4863	37283	12040	4200	16240	4872	37352	-30	0	-30	-9	69
	Apr-14	12010	4200	16210	4863	37283	12040	4200	16240	4872	37352	-30	0	-30	-9	69
	May-14	12010	4200	16210	4863	37283	12040	4200	16240	4872	37352	-30	0	-30	-9	69
	Jun-14	12010	4200	16210	4863	37283	12040	4200	16240	4872	37352	-30	0	-30	-9	69
DA 107%	Jul-14	12500	4200	17869	5010	39379	12530	4200	17901	5019	39486	30	0	-32	-9	71
	Aug-14	12500	4200	17869	5010	39379	12530	4200	17901	5019	39486	30	0	-32	-9	71
	Sep-14	12500	4200	17869	5010	39379	12530	4200	17901	5019	39486	30	0	-32	-9	71
	Oct-14	12500	4200	17869	5010	39379	12530	4200	17901	5019	39486	30	0	-32	-9	71
	Nov-14	12500	4200	17869	5010	39379	12530	4200	17901	5019	39486	30	0	-32	-9	71
	Dec-14	12500	4200	17869	5010	39379	12530	4200	17901	5019	39486	30	0	-32	-9	71
DA 113 %	Jan-15	12500	4200	18871	5010	41371	12530	4200	18905	5019	41478	30	0	-34	-9	73
	Feb-15	12500	4200	18871	5010	41371	12530	4200	18905	5019	41478	30	0	-34	-9	73
	Mar-15	12500	4200	18871	5010	41371	12530	4200	18905	5019	41478	30	0	-34	-9	73
	Apr-15	12500	4200	19323	5130	43423	12530	4600	19357	5139	43530	30	0	-34	-9	73
	May-15	12500	4600	19323	5130	43423	12530	4600	19357	5139	43530	30	0	-34	-9	73
	Jun-15	12500	4600	19323	5130	43423	12530	4600	19357	5139	43530	30	0	-34	-9	73
DA 119 %	Jul-15	13010	4600	20956	5283	45473	13040	4600	20992	5292	45580	30	0	-36	-9	75
	Aug-15	13010	4600	20956	5283	45473	13040	4600	20992	5292	45580	30	0	-36	-9	75
	Sep-15	13010	4600	20956	5283	45473	13040	4600	20992	5292	45580	30	0	-36	-9	75
	Oct-15	13010	4600	20956	5283	45473	13040	4600	20992	5292	45580	30	0	-36	-9	75
	Nov-15	13010	4600	20956	5283	45473	13040	4600	20992	5292	45580	30	0	-36	-9	75
	Dec-15	13010	4600	20956	5283	45473	13040	4600	20992	5292	45580	30	0	-36	-9	75
DA 0 %	Jan-16	46700	0	0	0	0	46200	0	0	0	0	0	0	0	0	0
TOTAL		879410	284600	893543	353343	2392896	881390	284600	895157	335937	2397084	-1980	0	-1614	-594	-4188

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PARA No. 3:- Late filing of Property Tax/ Service charge leading to loss of Rs 3,11,305/- to exchequer.

(Ref. Audit Memo No. 6 dated 01/06/2020)

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During the course of audit and test checking of bills/file relating to property tax, it is noticed that the Department of Law, Justice and Legislative Affairs, Govt of NCT of Delhi had made a payments with respect to Property Tax amounting in respect of plot measuring seven acres allotted to National law University, Sector -14, Dwarka, New Delhi.

(1).The details of payment made in 2017-18 vide bill No.661 dated 19.03.2018 is as under:-

S.No.	Particular	Service charge	Education Cess	Interest charged by SDMC on late filing of property tax	Total
1.	Service Charge for 2017-18 for plot measuring 07 acres	3254985	Nil	146474	3401459
	Total			1,46,474	34,01,459

(2).The details of payment made in 2018-19 vide Bill No.530 dated 25.02.2019 is as under:-

S.No.	Particular	Service charge	Education Cess	Interest charged by SDMC on late filing of property tax	Total
1.	Service Charge for 2018-19 for plot measuring 07 acres	407938	27196	18357	453491
2.	Service Charge for 2018-19 for National Law university	3254985	216999	146474	3618458
	Total			1,64,831	40,71,949

As per the letter issued by Jt. Assessor & Collector (HQ), South Delhi Municipal Corporation, Assessment & Collection Department vide letter No.Tax/HQ/SDMC/2018-19/D-971 dated 20.08.2018 informing that " As you are aware that after implementation of Unit Area Method (UAM) with effect from 01.04.2004, onus of filing **Self Assessment Property Tax Return (SAPTR)** and payment of Property Tax/Service Charge by the taxpayer of properties falling under the jurisdiction of South Delhi Municipal Corporation is on the part of taxpayer of property as per provisions of DMC Act. Thus it is mandatory by all the taxpayers of property, organisations, agencies to file their **SAPTR** and deposit property tax to the department and at Point No. 2 of the letter SDMC reminded the Department to make the payment thereof otherwise Deptt. Will be liable to pay the charges with interest @ 1% on delayed payment for every month, as per provisions of Sub-section(2) of section 152 of the DMC Act, 2003.

Later reminder was issued by Jt. Assessor & collector (HQ), South Delhi Municipal corporation, Assessment & Collection Department dated 13.12.2018 stating at point No.4 that "Interest @ 1% per month or part thereof is applicable to be levied if the property tax/service charge is not paid timely, i.e. 30-june every year. The interest is increasing by 1% per month during 2018-19 after June-2018 till it is actually paid besides penalty which could be upto 30% of the property tax payable as per the provision of DMC Act and SDMC imposed the interest @ 1% resulting in the amount of Rs 164831/- for the financial Year 2018-19.

Apparently, the Department of Law, Justice and Legislative Affairs, Govt of NCT of Delhi had made a payment of Rs.3,11,305/- (164831+ Rs 146474/-) as interest for not making the payment of property tax/service charge on time for the financial year 2017-18 and 2018-19. On going through the available records/file it is observed that matter was not taken up with the University as to why the self assessment was not pursued in time i.e. 30-june of every year. As per the records made available to

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8/c
audit, Negligence on the part of University has been totally ignored and payment of interest was made.

Further the matter could have been taken up with South Delhi Municipal Corporation, Assessment & Collection Department for waiving off the Interest under the "Amnesty Scheme"(which is issued time to time by the MCD for waiving off the Interest).

Hence there is a loss of Rs.3,11,305/- to the exchequer on account of delayed payment to SDMC may be elucidated to audit

PARA No. 4:- Non Production of Records.

P-34

(Ref:-Audit Memo No.1 (A) dt 20/05/2020 and Memo No. 1 (C) dt 26/05/2020)

1. All records related to Grant-In-Aid.
2. Records related to installation of GPS in Govt vehicles.
3. AGCR report.
4. Spouse information.
5. Vacancy Statement.



(Varun Rahal)

(IAO/Party No.-II)

5/c
7/c

F No. 1226/10

PARA No. 1

P-35

(Ref. Audit Memo No.05, dated 04/11/2022)

Subject: Improper maintenance of consumable/Non-consumable stock Registers.

On the test check of Stock Registers maintained by the department of law, justice and Legislative Affairs Delhi Sectt., during the audit period 2019-20 to 2021-22 following discrepancies have been observed:-

- a) Physical verification of stock: As per rule 213 of GFR 2017, physical verification of consumable and non-consumable items should be conducted at least once a year and of the outcome of the verification be recorded in the corresponding register. Discrepancies, if any should be recorded in the stock registers for appropriate action the competent authority shall promptly investigate and be brought to account. But scrutiny of consumable and non-consumable stock registers revealed that no physical verification has been carried out during the audit period by the unit. Physical verification of stock should be carried out at least once in a year and the outcome of the verification recorded in the corresponding register.
- b) Certificate regarding number of pages on the first page of consumable & none consumable registers have not been attested by the authorized signatory same need to be furnished.
- c) The entry for date of receiving in stock for the purchase of trolley loading at page No. 51 of non-consumable stock register is not found during audit.
- d) The opening balance of the desk top computers is not available in the non-consumable stock register. Further , The purchase of desk top computers at different occasions and different makes have been entered at separate page i.e page No.52,55 and 58 in the stock register without considering the previous balance in stock.

Necessary action of the above observation may be taken and shown to next audit.

PARA No.2

(Ref. Audit Memo No.06, dated 07/11/2022)

Subject : Outstanding contingent Advances.

P-36

As per rule 162 of receipt and payment rules, the adjustment of advances should be made within the stipulated time and no fresh advances should be sanctioned till the finalization of previous advance. During the test check of auditable record of advance contingent bills for the period 2019-22 it has come to notice that Department has drawn advances but the adjustment bills has not been submitted by the department, because of that these are still outstanding as per the details given below:-

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F No. 1226/10

S.No	Bill No	Date	Amount	Organization
1	357	02/03/2022	202035	NICSI
2	363	08/03/2022	155307	NICSI

The same observation were made by the last audit. As per reply by the unit vide letter dated it has been seen that out of five advances three are still pending.

The efforts are to be made to settle the outstanding contingent advance and shown to audit.

PARA No. 3

(Ref. Audit Memo No.08, dated 09/11/2022)

Subject:- Improper maintenance of Log book of Vehicles.

P-37

The Law, Justice and Legislative Department is having **04** Govt vehicles and **Nil** Private vehicles with following details:-

- | | | |
|-------|----------------|--------------|
| (i) | Maruti Gipsy | DL 6CJ 6312 |
| (ii) | Maruti SX4 | DL 4CMD 0004 |
| (iii) | Maruti Omni | DL 6CJ 5950 |
| (iv) | Ambassador Car | DL 2CA 0009 |

During test check of the log books of vehicles revealed the following shot coming:-

1. Total KM run by each vehicles and average KM obtained per liter of petrol were not worked out and recorded at the end of each month. Hence, it is not possible to view the performance of the vehicle whether the running of the vehicle is economical or not.
2. Petrol account column in the log book is not signed by the officer in charge of the vehicle and thereby there is no authenticity of petrol collected on each occasion.
3. The reading of starting point of journey & at end of the journey should be shown separately on each occasion instead of showing the consolidated reading of different journeys on the same day.

The department may please look into the above point and needful be done and shown to audit.

PARA No. 4

P-38

Para No.4:-Non production of Records

(Ref:- Record memo no. 1 dated 21/10/2022)

During the course of test check for the financial year 2019-22, the following auditable record/document have not been submitted to audit:-

1. Library Record.

F No. 1226/10

3. Liveries Accounts.
4. File regarding allocation of grants of GIA to DDRS alongwith its utilization.
5. Postage Stamp Account Register.
6. Long Term Advance Register.

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11/11/2022

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PART -II
CURRENT AUDIT REPORT
(2022-23)

Audit Para - 01


(Memo No. 08 dated : 04/09/2023)

Sub. :- Non-adjustment of Contingent Advances.

As per Rule 162 of Receipt & Payments Rules, "the adjustment of advances should be made within the stipulated time and no fresh advance should be sanctioned till the finalization of previous advance. In no case should the submission of the detailed bill be delayed beyond the end of the month following that in which the advance was drawn". During the test check of contingent bills for the period 2022-23, it has been observed that Department has drawn advances but the adjustment bills have not been submitted to the PAO and are still outstanding. The details are as under:-

S.No.	Bill No. & date	Amount (in Rs.)	Organization	Date of drawl
1.	ACB-158 dt. 28/07/2022	30455/-	NICSI	28/07/2022
2.	ACB-457 dt. 16/03/2023	13748/-	NICSI	17/03/2023

HOO is advised to settle the unadjusted advances drawn and compliance shown to next Audit.



TEST AUDIT NOTE

TAN – 01

(Memo No:02 dated: 25/08/2023)

Subject :- Shortcomings in maintenance of Pay Bill Registers.

During the test check of the PBRs maintained by the School for the Audit period 01-04-2022 to 31-03-2023, following shortcomings have been noticed: -

1. Page counting certificate is incomplete on the first page of the register and no page numbering is done .
2. GAR-18 Abstract of Pay bill is prepared during the period 2022-2023 but not signed by DDO.
3. Total of each column is also required to be entered on the last line of each page (at the bottom) which helps in calculation of Income Tax of the respective year but not done in respect of many employees.
4. No separate Pay Bill Register is maintained in respect of govt. servant joining Govt. Service on or after 01/01/2004.
5. All the entries should be signed by the DDO in PBR but not done in 2022-23.

Necessary steps may be taken to remove the above shortcomings and compliance shown to next audit.

TAN – 02

(Memo No: 03 dated: 25/08/2023)

Subject:- Shortcomings in maintenance of Service Books.

During the test check of service books, the following shortcomings have been observed:-

(1) Service book to be shown to the officials every year

SR -202 stipulates that Service books are required to be shown to the official every year and his /her signature obtained in token of his perusal. The government servant will ensure that his services have been verified and certified as such, before affixing his signature. However, it has been observed that the service books were not shown to the officials as there was no signature of the official obtained in the service books .

(2) Re-attestation of Bio-data

The particulars of each Govt. Servant at the first page of service book should be re-attested after every five years , But the same has not been followed in the service books.

(3) Photograph not attested

Photographs pasted at the first page of Service Book are not attested in respect of Mr. Firoz Khan, Steno., Mr. Ranjeet Kumar Jha, S.O.

(4) **Thumb and Finger impression**

Thumb and Finger impression of Mr. Laxmi Narain, Gr.II. Mr. Vijender Kr. Saini, ASO, Mr. Lokesh Kr. Rana, Sr. Asstt are not found at the first page of her service book .

(5) **GPF/PRAN number not mentioned.**

GPF/PRAN number of Mr. Sandeep, St. Asstt., Mr. Satpal Khatri, Sr. asstt. are not mentioned at the first page of service books .

(6) **Aadhar numbers not mentioned**

Aadhar numbers in respect of Mr. Tarun Kaushik, Sr. Asstt., Mr. Lokesh Kr. Rana, Sr. Asstt. are not mentioned at the first page of services book.

(8) Entries made in the service books for increment released as on 01/07/2023 are not found attested by HOO in respect of Sh. Tarun Kaushik, Sr. Asst., Mr. Satpal Khatri, Sr. Asstt., Mr. Ranjit Kr. Jha, SO.

(9) No pay fixation entry or Proforma for pay fixation on implementation of 7th CPC is found entered/pasted in the service book of Sh. Pankaj Kashyap, Jr. Asstt.

Necessary steps may be taken to remove the above shortcomings and compliance shown to next audit.

TAN-03

(Audit Memo No: 05 dated: 29/08/2023)

Sub. :- Shortcomings in Stock Registers.

During the test check of Stock Register maintained by the Department, the following shortcomings have been noticed:-

1. Non-consumable items have been shown in Consumable stock register.
2. Rule 213(1) and 213(2) of GFR 2017 stipulates that physical verification of stocks (Non-Consumable items) and verification of Consumable Goods & material should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register. On scrutiny of stock registers, it has been observed that physical verification for the period 2022-23 was not undertaken in the stock registers.
3. Signature of the receiving authority not obtained in stock register while issuing items.

Necessary steps may be taken to remove the above shortcomings and compliance shown to next audit.

TAN-04

(Audit Memo No: 06 dated: 01/09/2023)

Sub. :- Shortcomings noticed in Library Records.

During the test check of Library Records maintained by the Department, the following shortcomings have been noticed :-

1. Rule 215(i) of GFR 2017 stipulates that complete physical verification of books should be done every year in case of libraries having not more than twenty thousand volumes. On scrutiny of accession register, it has been observed that physical verification has never been undertaken.
2. No issue register of books is maintained. Books have been issued in accession register .

Necessary steps may be taken to remove the above shortcomings and compliance shown to next audit.

TAN-05

(Audit Memo No: 07 dated: 04/09/2023)

Sub. :- Shortcomings in maintenance of Log books of vehicles.

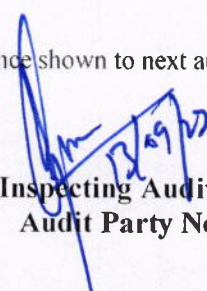
The department was having two govt. vehicles as on 31/03/2023 with following details:-

1. DL 2C AU 0009 Ambassador
2. DL 4C MD 0004 SX4 maruti

During test check of Log Books of vehicles, the following shortcomings were noticed:-

1. Total kilometres run by each vehicles and average kilometres obtained per litre of petrol were not worked out at the end of each month due to which it is not possible to view the performance of the vehicle whether the running of vehicle is economical or not.
2. Time of the start and end journey not mentioned.
3. Log book of DL 4C MD 0004 not maintained in the prescribed log book, it is maintained in assistant diary.

Necessary steps may be taken to remove the above shortcomings and compliance shown to next audit.


Inspecting Audit Officer
Audit Party No.XXVII