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

Internal Audit Report of

Lokayukta, B-Block Vikas Bhawan, DDO No.004002 New Delhi – 110002 for the period 2017-18 to 2020- for the period 2017-18 to 2020-21.

INTRODUCTION

The internal audit on the accounts of **Lokayukta, B-Block Vikas Bhawan, DDO No.004002** New Delhi – 110002 for the period 2017-18 to 2020- for the period 2017-18 to 2020-21 , was conducted by field Audit Party No. XVIII comprising of Mrs Shamma Sharma, AO/IAO and Mrs. Kavita Dargan, AAO and Sh. Ramesh Kumar, Jr. Asstt. The audit was conducted during 07 working days w.e.f. 25.02.2022 to 08.03.2022.

AIMS AND OBJECTIVES

The aims and objectives of the organization is to eradicate the voice of corruption , favourism, abuse of power and position to maintain probity, transparency and to improve efficiency in public services. The Govt. of NCT of Delhi set up the office of Lokayukta in December, 1997. The mission of the institution is to improve efficiency and to present correct image of the top public functionaries and to promote fairness and honesty. The Lokayukta, NCT of Delhi inquires into the allegations/complaints against public functionaries including Chief Minister, Members of Legislative Assembly, Municipal Councillors, NCT of Delhi.

The following officers/officials have held the charge of the respective posts as listed below:-

HOD

S. No	Name & Designation (Mrs./Mr./Dr./Prof.)	Period
1	Hon'ble Justice Reva Khetrapal, Retd.Judge, DHC	01.04.17 to 16.12.2020
2	Sh. Rajeev Yaduvanshi, Addl.Chief Secretary, AR	17.12.2020 to till date

HOO

S. No	Name & Designation (Mrs./Mr./Dr./Prof.)	Period
1	Sh. Ajay Chaturvedi, Deputy Secretary	01.04.17 to 30.04.18
2	Sh. Hari Kishan Mittal, Sr. A.O.	08.05.18 to 02.07.18
3	Sh. Vikas Kumar Gupta, Deputy Secretary	03.07.18 to till date

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DDO

S. No	Name & Designation (Mrs./Mr./Dr./Prof.)	Period
1	Sh. D.C.Gupta, AO	01.04.17 to 01.03.18
2	Sh. Satya Prakash, AD	01.03.18 to 09.04.18
3	Sh. H.K. Mittal, Sr. AO	09.04.18 to till date

CASHIER

S. No	Name & Designation (Mrs./Mr./Dr./Prof.)	Period
1	Sh. Satya Prakash Tyagi, UDC	01.04.17 to 31.10.2020
2	Sh. Harish Kumar, Jr.Asstt.	01.11.2020 to till date

VACANCY POSITION

S. No	Group	Sanctioned	Filled	Vacant
1	A	06	04	02
2	B	03	01	02
3	C	18	12	06
	Total	27	17	10

Budget Allocation and expenditure for the year 2017-18 to 2020-21

YEAR	Budget (In Thousands.)	Expenditure (In Thousands)
2017-2018	40000	21602
2018-2019	37200	25831
2019-2020	25000 33700	26415
2020-2021	30000	24670

STATUTORY AUDIT

AGCR audit of the **DDO No.004002 Office of the Lokayukta, B-Block Vikas Bhawan, New Delhi – 110002** has been done up to 2013-14.

Maintenance of Records

The maintenance of records of **DDO No.004002 Office of the Lokayukta, B-Block Vikas Bhawan, New Delhi – 110002** for the period 2017-18 to 2020-21 was found satisfactory, subject to observations made in current audit report.

Old Audit Report Part – I

There were 03 para outstanding in respect of **DDO No.004002 Office of the Lokayukta, B-Block Vikas Bhawan, New Delhi – 110002** for the period 2013-17 out of which 02 para settled and taken as afresh and the remaining 01 paras incorporated in the current audit report. This has been discussed with the Head of Office.

S.No.	Year	Total Para's	Para Settled	Para no. of Settled Para's	Outstanding with para No	Para's
1.	2013-17	03	02	02,03	01(01)	
Total		03	02	02,03	01(01)	

OLD RECOVERY

S.No.	Year	Total Recovery	Para Settled	No.	Amount recovered	Balance Recovery
1.	2013-17	0	0		0	0
Total		0	0		0	0

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(Part-II)
Current Audit Report
(2017-18 to 2020-21)

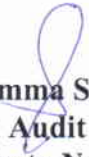
Current Audit Report:

During the course of current audit, 10 audit memos and 01 record memo, highlighting various irregularities & recoveries to the tune of Rs. 32608/- were issued. On the basis of compliance shown by the Department, 06 memos were settled on the spot recovering an amount of Rs. 32608/- and the remaining 04 audit memos and 01 record memo have been converted into 01 para and 04 TAN(s) along with an outstanding recovery of Rs. nil/- in the current audit report.

Details of current recovery (2017-18 to 2020-21):

Memo No.	Total Recoveries (in Rs)	Amount recovered (in Rs.)	Balance (in Rs.)
05	1020	1020	0
07	27844	27844	0
08	3744	3744	0
Total	32608	32608	0

The internal audit report has been prepared on the basis of information furnished and records made available by the unit. Dte. of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and/or non-information on the part of auditee unit.


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

Old Report

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PART-II CURRENT AUDIT REPORT (2013-17)

Para No. 01 (Ref. Memo No 04 dated 22.01.2018)
Sub :- Library

Page no-1

The test check of Library records shows the following discrepancies :-

1. Physical verification of Library books :- As per Rule 194 of GFR-2005, complete physical verification of books should be done every year in case of libraries having not more than twenty thousand volumes. The accession register of the office of the Lokayukta shows the last number of books is 2214. It has been observed that physical verification of library books has not been conducted by the office of the Lokayukta, which is the violation of the GFR.
2. Necessary information like Bill No. & Date of Purchase, Publisher's details etc has not been mentioned in the accession register.

The above discrepancies may be removed under intimation to audit. The same observation was raised in the earlier audit report of 2008-13

Para No. 02 (Ref. Memo No 03 dated 22.01.2018)
Sub :- Stock Register

During the test check of stock registers maintained by the office of Lokayukta the following short-comings are observed by the audit :-

~~Para No. 02~~
Settled &
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1. Physical verification of stores :- As per GFR-2005, physical verification of stores both Non Consumables goods/material should be undertaken at least once in a year and the outcome of the verification should be recorded in the corresponding register. Discrepancies, if any should be brought to account for appropriate action by the competent authority. It has been observed that physical verification of Non consumable stores and consumables store has not been conducted by the unit which is the violation of the GFR.
2. Initials of store in charge :- Initial of store keeper/ officer in charge was not found in the consumable stock registers to ensure the authenticity of the entries made in it.
3. Wrong calculation of stock was made for various articles eg stock of Slip book(Neel Gagan No-33) at page number 16 was 25 on 16.12.15, one book was shown as issued on 12.02.16, the balance of slip books was shown as 26 instead of 24. Further again 3 books was shown as issued on 12.02.16 and the balance shown as 23 which would have been 21.

The balance of Dak Pad at page number 18 was 03 as on 17.12.15, 04 Dak pads were shown as issued between 03.05.16 to 22.08.16 and the balance was shown as 01 which would have been -1. It is very difficult to understand how the more units were issued than the stock in head.

The above discrepancies may be removed under intimation to audit. The same observation was raised in the earlier audit report of 2008-13

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Para No. 03 (Ref. Memo No. 01,01A,01B)

Sub :- Non Production of records

The following records were not produced to audit which may be produced to next audit, The same observation was raised in the earlier audit report of 2008-13.

1. Contingent Advance Register
2. TR5(GAR-6) stock register
3. LTC/TA/Conveyance Register
4. Tuition fee register
5. Medical Re-imburement Register
6. Expenditure Control Register

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(RAM GOPAL VERMA)
IAO

PART-III TEST AUDIT NOTES


TAN01 (Ref. Memo No 05 dated 22.01.2018)

Sub :- Non surrender of savings of budget

From the budget allotment and reconciliation statement for the period 2013-14 to 2016-17, it has been noticed that the savings in the budget allotment in Plan/Non-Plan scheme were there as follow :-

Financial Year	Head of A/c	Budget Allocation (Rs. In crores)	Expenditure (Rs. In crores)	Saving (Rs in crores)
2013-14	Non Plan	3.50	1.80	1.70(48.57%)
2014-15	Non Plan	1.10	0.97	0.13(11.81%)
2015-16	Non Plan	3.50	1.21	2.29(65.43%)
2016-17	Non Plan	3.80	2.47	1.33(35.00%)

From the above table it is observed that part of the budget remained un-utilized. Reasons for non-utilization of the said budget may be explained to audit. Savings were also not surrendered before the end of financial year in accordance with GFR effecting allocation of scarce financial resources to more needful areas/ other activities. The Head of the office may take necessary timely action in future either to prepare the budget on realistic estimate or surrender the un-utilised budget well within the time limit so it can be used to more needful areas.



(RAM GOPAL VERMA)

IAO

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**OFFICE OF THE LOKAYUKTA
GOVERNMENT OF NCT OF DELHI
'G'-BLOCK, VIKAS BHAWAN,
I.P.ESTATE, NEW DELHI-110002**

To

The Internal Officer/AO,
Audit Party No.-18,
Directorate of Audit,
GNCTD
New Delhi

Sub : Providing of Information of Record.

Madam,

Please refer to your letter dated 28.02.2022 on the cited subject above. In this connection, it is submitted that following as under

S. No.	Year	Complaints Pending	Complaints Received	Total no. of complaints Pending	No. of complaints disposed off	Balance no. of complaints
1.	2017	09	202	211	177	34
2.	2018	34	186	220	162	58
3.	2019	58	192	250	140	110
4.	2020	110	126	236	78	158

Yours faithfully,


(SATYA PARKASH)
ASSISTANT DIRECTOR(ADMN.)

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PART II
CURRENT AUDIT REPORT
(2017-18 to 2020-21)

PARA 01: Non-production of records.

(Ref. Record Memo dated 25.02.2022)

The following records have not been produced to the audit for the audit period 2017-18 to 2020-21:

1. Library record for 2013-17 to 2020-21.
2. TR-V Stock register.
3. Purchase files.
4. List of unservicable items.
5. Income tax record for the audit period 2017-18 to 2020-21.
6. LTC Bills/tuition fee bills


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

PART III
TEST AUDIT NOTES
(2017-18 to 2020-21)

TAN 01:- Information regarding NOC obtained from Delhi Fire Service Department-reg.
(Ref. Audit Memo No.03 dated 28.02.2022)

As per the directions passed by the Hon'ble Supreme Court of India in W.P (C) No. 483/04 in the matter of Avinash Mehrotra v/s U.O.I. & others dated 13.04.2009 and keeping in view of the provisions of Delhi Fire Service Act 2007 (Delhi Act 2 of 2009) and Delhi Fire Service Rules, 2010 as well as vide circular No. F.6/Estate/CC/Fire/Safety/2011/3298-3398 dated 01.03.2011 issued by the Directorate of Education, Govt. of NCT of Delhi, it may be clarified to audit whether No Objection Certificate (NOC) from time to time from the Delhi Fire Service, GNCT of Delhi has been obtained as per the terms and conditions laid down by the fire department as well as contained in the above judgment, the same may be provided to audit.

Hence, the matter may be taken up with Competent Authority to obtain the said certificate.

TAN 02:- Discrepancies in Pay Bill Register (PBR).
(Ref. Audit Memo No.04 dated 28.02.2022)

During test check of the PBR for the year 2017-18 to 2020-21 maintained by the O/o Lokayukta, Vikas Bhawan, the following shortcomings have been observed:-

1. Page counting certificate is to be given on the first page of the register mentioning the total number of pages, but the same has not been recorded in any of the PBRs for the audit period and which should be duly counter signed/attested by the competent authority.
2. Name of Department/Unit, Financial Year and name of the unit etc not recorded/pasted at the front of PBR, the same should be recorded/pasted neat and clean manner.
3. Mandatory columns i.e. Name and designation, DOJ, Govt. accommodation address etc. have not been filled which is irregular.
4. Abstract of pay bills has not been prepared TR-22 B in the PBRs which should also be duly signed by the competent authority.
5. Total of pay & allowances have not been worked out for income tax purpose which is irregular.
6. Also, it is found that overwriting of many cuttings made in PBRs, which is improper. This practice should be avoided in future. The PBR maintained by the unit is casually manner.

HOO/DDO is advised that rectifications of the above irregularities may be made and shown to audit.



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TAN 03: Discrepancies in maintenance of Non-Consumable/Consumable Stock Registers.

(Ref. Audit Memo No.09 dated 03.03.2022)

During the test check of Stock Registers, maintained by the O/o Lokayukta, Vikas Bhawan, B-Block, New Delhi, for the audit period 2017-18 to 2020-21, following short comings have been noticed:-

1. Page counting certificate on the first page of Registers have not been recorded at each registers the same should be recorded and attested by the competent authority.
2. Proper Name of the Institute, Branch and Financial Year is not recorded at the front side of the Registers. The same may be done during the opening of the registers.
3. Most of the stock verification entries are not signed by concerned official and not attested/counter signed by the competent authority. As per Rule 213(1) and 213(2) of GFR, 2017 stipulates that Physical Verification of fixed assets (Non-Consumable items and Consumable items) should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register. Yearly Physical verification of stock has not been done as required under GFR Rules 213(1).
4. Mandatory signature of the officer issuing the articles as well as the officer receiving the articles are not observed, which is irregular without proper signature of recipient/store officer the record cannot be considered as authenticated.
5. Overwriting recorded at many pages and so many cuttings found, which is irregular.
6. In non-consumable register balance shown as 'NIL', which is not correct. Quantities of non-consumable items are reduced only in case where items are condemned. Otherwise only location/place of installation of items is to be recorded in the Register.
7. Location of Non Consumable item in the property register must be recorded in the stock register i.e. which is reqd. at the time of physical verification. The same may be entered in Property register. Other similar types of items may be reviewed at your own level..
8. The rate/price of the items was not mentioned in the stock registers in the absence of which the monetary value of these items could not be worked out at the time of condemnation of the items.



Stocks Register as per GFR, 2017 for fixed assets/Non-consumable should be maintained in form GFR-22 in the following format:-

**FORM GFR - 22 [See Rule 211 (ii) (a)]
REGISTER OF FIXED ASSETS**

Name and description of the Fixed Assets.....

Date	Particular of Asset	Particulars of supplier		Cost of the Asset	Location of the Asset	Remarks
		Name and Address	Bill No. and Date			
1	2	3	4	5	6	7

9. Stocks Register as per GFR, 2017 for Consumable items should be maintained in form GFR-23 in the following format:-

**FORM GFR 23 [See Rule 211 (ii) (b)]
STOCK REGISTER OF CONSUMABLES
SUCH AS STATIONERY, CHEMICALS, SPARE PARTS ETC.**

Name of Article.....Unit of Accounts.....

Date	Particular	Suppliers/Invoice No. and Date	Receipt	Issue Voucher No.	Issue	Balance	Unit Price
1	2	3	4	5	6	7	8

The above said registers be maintained as per the GFR Rules, 2017 and reasons for above noted discrepancies may be elucidated to audit. These discrepancies may please be rectified and compliance be shown to audit.



TAN 04: Discrepancies in Service Books-reg.

(Ref. Audit Memo No.13 dated 21.09.2021)

During the test check of Service books, maintained by the O/o Lokayukta, Vikas Bhawan, B-Block, following short comings have been noticed:-

1. **As per Rule- 257 of GFR:-** Service book should be maintained in duplicate of the Govt. Servant. First copy should be retained and maintained by the H.O.O. and the second copy given to the Govt. Servant for safe custody. In January every year, the Govt. Servant shall hand over his/her copy to his/her office for updating, which should be returned within 30 days of its receipt.

Compliance of above rule as to whether the duplicate copy of Service Books have been issued to all the Officials, as required under GFR – 2005 (Rule-257) or not, is to be intimated to audit.

2. Re-attestation of signature not done by the HOO/Competent Authority of officers/officials on the first page of Service Book on completion of five years of service. Few examples are as under:-

S.No.	Name (Ms/Mrs/Mr)	Designation
1.	Satya Prakash,	Asstt. Director
2.	Sudhir Kumar Nahar	Jr. Asstt.
3.	Nisha Sharma	PA
4.	Kolliper Aruna	P.A.


4. As per GOI, Ministry of Personnel, Public Grievances & Pensions, Deptt. of Personnel & Training OM dated 03.11.2014, Aadhar (Unique Identification) number is to be recorded in the service books of Govt. Servant. However, no such entries have been found in the service books. Also need to be recorded in the service book.

5. Thumb Impression not recorded in the most of the service books such as Hans Raj, Sanju, Safai Karamchari etc.

6. Further, scrutiny of Service Books, it has found that particulars i.e. present post hold position, Date of Birth, Date of Appointment etc. not pasted/recorded at the top front of service books. The same should be pasted or recorded.



Necessary action be taken to rectify the above discrepancies and Service verification & leave account may be updated, under intimation to audit. Similar other cases may be reviewed at the HOO level.


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

1/c

Name of the Unit: Lokayukta, B-Block Vikas Bhawan, New Delhi – 110002 for the period 2017-18 to 2020-21.
Name of the IAO: Shamma Sharma, AO

OLD AUDIT REPORT		CURRENT AUDIT REPORT	
Paras outstanding	03	Recoveries Detected	32608
Settled on the spot	02	Recoveries effected on the spot	32608
Remaining paras	01	Balance recoveries	0
		IMPORTANT PARAS	
Total recoveries	0	1.	
Recoveries effected on the spot	0	2.	
Balance recoveries	0	3.	
		4.	
		5.	

