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

Sub. Internal Audit Report on accounts of Planning Department, 4th floor, "B" Wing, Delhi Sectt., New Delhi, for the period 01-04-2021 to 31-03-2022.

INTRODUCTION

The accounts of Planning Department (attached Manpower & Employment), 4th floor, "B" Wing, Delhi Sectt., New Delhi, for the period 2021-2022 were test audited by audit Party No. 27 consisting of Sh. Rajesh Grover Sr.AO/IAO (joined on 01/12/20022), Sh. Anil Kumar Grover, A.O. and Sh. Karamyogi, A.S.O. w.e.f. 21-11-2022 to 02-12-2022.

AIMS & OBJECTIVES

The Planning Department is responsible for preparation of Budget of Schemes/Programmes/Projects implemented in GNCTD of Delhi. This involves:-

- Estimation of Resources of the Govt. of NCT of Delhi.
- Budget Estimation – Annual Outlay of various Programmes and Projects of GNCTD.
- Sector/Department/Scheme-wise allocation of approved outlay and Revised outlay.
- Monthly monitoring and review of progress of implementation of various programmes and projects- Financial.
- Quarterly Review of Outcome Budget to measure Physical Progress.
- Evaluation of selected projects/Programmes.
- Monitoring of Projects/Programmes announced in the Budget and Timelines of their Implementation.
- Scrutiny and advice.
- Proposals for consideration of Council of Ministers.
- Proposals for consideration of Expenditure Finance Committee.
- Proposals for approval of new schemes/projects.
- Proposals for release of fund under all the schemes/ projects.

Budget Related works:-

- Preparation of Part 'A' of Budget Speech of the Finance Minister in Legislative Assembly.
- Liaison with Ministry of Home Affairs on all matters including release of Additional central Assistance.

Head of Office

S.NO.	Name & Designation	Period
1.	Sh. Kuldeep Rai Chibber, Dy. Director	01-04-2021 to 11-10-2021
2.	Sh. Manish Dev, Dy. Director	12-10-2021 to 14-12-2021
3.	Sh. D.B. Gupta, Jt. Director	15-12-2021 to 31-03-2022

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S.NO.	Name & Designation	Period
1.	Sh. K. Sriram, AAO	01-04-2021 to 31-03-2022

Cashier

S.NO.	Name & Designation	Period
1.	Sh. Mahesh Kumar, Jr. Assistant	01-04-2021 to 21-09-2021
2.	Sh. Sunil Kumar, Jr. Asstt.	22-09-2021 to 31-03-2022

BUDGET ALLOTMENT AND EXPENDITURE

The details of Allotment of budget and Expenditure incurred during the year 01/04/2021 to 31/03/2022 is as under:

Year	Budget Allocated	Expenditure	Balance
2021-2022	110200000	101667906	8532094

VACANCY POSITION :-

Sl No.	Post/Group	Post sanctioned	Post Filled	Vacant
01	Group "A"	30	09	21
02	Group "B"	67	47	20
03	Group "C"	57	27	30
	Total	154	83	71

Statutory Audit

Statutory audit of Planning Department, 4th floor, "B" Wing, Delhi Sectt., New Delhi, has been conducted by AGCR upto the period 2016-18.

Maintenance of Record :-

The maintenance of record of Planning Department, 4th floor, "B" Wing, Delhi Sectt., New Delhi, for the period 01-04-2021 to 31-03-2022 was found satisfactory subject to observations made in Current audit report and in test audit note.

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PART-I A
OLD AUDIT REPORT

There were 38 audit paras outstanding with the recovery of Rs.71961/- in the Planning Department, 4th floor, "B" Wing, Delhi Sectt., New Delhi, for the period 1982 to 2021. Department has not submitted reply of these paras and all paras have been incorporated with current audit report in Part- 1 .

S.NO	Year	Total Para	Para Settled	Para No. of Settled	Outstanding Para with No.	Total outstanding para
1.	1982-1983	01	-	-	01	01
2.	1983-1999	14	-	-	(1,2,14,16,20,25,28,30,31,35,37,41,42 & 43)	14
3.	1991-1992	05	-	-	2,3,4,5 &6	05
4.	1993-1994	01	-	-	7	01
5.	1996-1997	04	-	-	8,9,11 &12	04
6.	1998-1999	03	-	-	2,3 & 4	03
7.	1999-2004	02	-	-	9 & 13	02
8.	2004-2013	05	-	-	1,2,3,4 &5	05
9.	2017-2021	03	-	-	1,2 & 3	03
TOTAL		38				38

(B) RECOVERY OF OLD AUDIT REPORT

S.NO	Year	Total old recovery	Amount recovered	Balance recovery against paras (Amount in Rs.)
1.	1983-1999	17299	-	17299
2.	1998-1999	4107	-	4107
3.	1999-2004	24786	-	24786
4.	2004-2013	1840	-	1840
5.	2017-2021	23929	-	23929
TOTAL		71961		71961

PART-II**CURRENT AUDIT REPORT**

During the course of audit, 12 preliminary audit memos including 03 Record Memos were issued, out of which 05 (01, 03, 07, 08 and 11) memos have been fully settled after verifying the compliance and balance 07 memos have been converted into 05 Paras and 02 TANs, and incorporated in current audit report as part-II.

During the course of current audit, a recovery amounting to Rs. 98466/- has been pointed out and amount was recovered on the spot as per details as under: -

Memo no.	Para No	Subject	Recovery pointed out	Recovery effected/verified	Recovery still outstanding
07	-	Short deduction of Income Tax	7510/-	7510/-	0
12		Overpayment of Transport Allowance	90956/-	0	90956/-
TOTAL			98466/-	7510/-	90956/-

(RAJESH GROVER)
Inspecting Audit Officer
Audit Party No-XXVII

22/11/12

PART 1

4/1/84
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INSPECTION REPORT ON THE ACCOUNTS OF THE PLANNING DEPARTMENT
OF THE DELHI ADMINISTRATION FOR THE YEAR 1983-84

Para No. 1
Para. 1
Para No. 02

Para 1 (a) Purchase of 2 water coolers costing Rs 21680/90
Bill No CD/Plg/125 (dt 31.3.84)

From the review of the contingent bills and relevant bills
The following observations are made:-

Sanction of the Finance Department for Purchase of 2 Water
Coolers costing Rs 21680/90 was accorded vide their U.O.
No 2140 dated 31.3.1984.

The firm only submitted the proforma invoice (on the
letter head of the firm) (M/s Shri Ram Refrigeration Indus-
tries Ltd) and the contingent bill was preferred observing
all the formalities of a regular bill. (ie A certificate to
the effect that the goods have been received and duly accounted
for in stock at P/53 of the stock register). The said bill was
passed by the PAO and cheque issued on 31.3.84 in the name of
the firm.

Proforma invoice is mainly intended to draw advance amount
against the sanction but in anticipation of the receipt of goods.
In such an eventuality sanction of the competent authority has
to be sought for drawing the amount in advance on proforma
invoice. As the goods had actually been received after 16.5.84
as is seen from the file, thus the certificate regarding
receipt of stores initially recorded on the proforma invoice
was incorrect and the amount was drawn from the PAO on basis
of a wrong certificate. Moreover, the firm had only sent out
original invoice in r/o one water cooler only and not two
coolers for which cheque was issued by the PAO

From the above the following observations are made:-

- 1) How the Pay and Accounts office has passed the bills on
Proforma invoice which was without ^{serial} letter number of invoice.
- 2) How the Department has certified the body of the bills that
the goods have been received and entered in stock register at
page 53/H whereas the goods were not received upto 16.5.1984.
- 3) Why the Deptt did not seek the sanction of Finance Depart-
ment for a ^{advance} drawal ~~advance~~.

F.3(2)04-Since/Plg

Purchase of New ¹³¹ Commercial Three Wheelers

Finance Department vide their UO no 1760-A dt 28.7.81 acco-
rded sanction of Rs 22000/- for the purchase of One Bajaj
Three Wheeler. Department preferred the bill on proforma invok-
No 1075 after recording 3 certificates that the goods have been
received and entered in stock register at page 36. Proforma
invoice was received from M/s United Automobiles.

PAO passed the bill's and a cheque No A/13, 945542 dt 31.3.84 for R 21761.01 was issued. Subsequently the firm showed ~~has~~ ^{their} inability to supply the goods and cheque was deposited to PAO X on 2.7.84 & after a period of 3 months.

In this connection the following observation are made :-

The regular invoice shows all particular of the machine and besides cost the other elements like Sales Tax is mentioned when the Proforma invoice was on y on the letter form, how it was treated as a regular bill and how the same was also accepted by the PAO for releasing the payment.

2) How the Department had recorded a certificate in the body of the bill that the goods had been received and entered in stock register at 2/36 without the goods having not been received actually. This is a clear case of wrong certification.

3) Why the Department did not obtain advance drawal sanction from PD when the goods was actually not received.

Purchase of ^P ~~three~~ ^{three} wheeler ~~chains~~ costing R 31611-66 paise

1(c) Finance Department had accorded sanction for Rs 31611/66 paise for incurring expenditure on the purchase of one three wheeler after observing usual formalities. Department obtained a proforma invoice on 28.3.84 from M/s Shri Ambh Motors amounting to Rs 31611/66. Debatu passed the bill for payment and recorded a certificate regarding receipt of goods and stock entry in the stock register at page 36.

PAO X passed the bill on proforma invoice which was only on the letter head of the firm and cheque issued on 31.3.1984.

From

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(Handwritten initials and stamps)

w/AC

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From the file it has been observed that the goods were
received on 15.5.1934, the original invoice on
No 7522 929 dt 15.5.34 which should have been the basis
of this voucher of PAC is still lying in the office file. The
too is a case of draw of amount from the PAC on the basis
of wrong serial number.

- 2) How the Department has made stock entry when the goods had not actually been received.
- 3) Why did the Dept not obtain sanction of advance drawal when they were not in a position to get the delivery within the F.Y.
- 4) ^{Original} ~~Original~~ bills should have been sent to PAC office and be placed in the said voucher file.

PAPA. 2

PARANO. 3 (13)

PARANO. 3 (3) Review of log book vehicle No DZB 6326.

During the check of log book it has been observed that the same have not been maintained properly.

The following are the vital requirement which have not been completed with.

- 1) Rule 33 of the staff car rules specifically provide that the officers using the staff car should note in the log book in their own hand writing the mileage at the start and completion of journey after verification of ~~the~~ meter and give sufficient particulars to indicate that journey were on official ~~business~~ business. But in general it has been noticed that the initial and final reading of the ~~meter~~ meter is being filled in by the driver and the ~~nature~~ nature of duty 'official' is being shown. This is violation

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of the provision of rule 33:

- 2) Log book has never been checked by vehicle incharge.
- 3) The Driver normally mentioned the time of arrival in the office at 8 AM whereas his duty hours start from 7.45 am. From the ~~Journal~~ ^{Journal} shown in the log book from 8 AM it is very much clear that there was no use of driver of attending office at 8 AM. The driver has shown journey at 8 AM for Super Bazar, B.Block, ~~planning committee~~ ^{planning committee} next Vihar Bhawan, Old Sectt etc whereas all these organisation/offices shown to have been ~~invisted~~ ^{invisted} normally end at or after 10 AM

From these journey it is very clear that driver show the time to get the benefit of OTA. Details of such journey are shown in the enclosure.

Since no check appears to have been exercised on this practice, this has given rise to the incidence of OTA and ~~that~~ the driver without performance of any legitimate duty. This needs to be looked into in details and all such journey where OTA has been paid need to be examined in regard to their genuineness and recovery of OTA already paid wherever ~~OTA~~ it was not warranted.

Summary as prescribed in rule 40 of the staff car has not been prepared for the period June/83 onwards. From the log book the consumption has been worked out and observed that the mileage is on the lower side even though a complete overhauling of vehicle was done in Dec 1983. Details of monthly average is given in Annexure. Journey for the period from 16.7.83 to 19.9.83 has not been shown in the log book. This may be get completed and shown to audit.

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Load bank

Approximate consumption

Month	km per lit	Petrol	km
Feb 83	5.34	201	1277
March 83	5.05	430	2258
April 83	5.17	153	524
May 83	4.86	150	604
June 83	5.07	212	1170
July	5.73	101	536

No load bank for 16.7.83 to 19.9.83
Total km covered 437 km

Month	km per lit	Petrol	km
August	5.21	122	629
Oct/83	5.41	334	1912 km
Nov 83	5.78	161	1333 km
Dec	5.91	159	978
Jan	5.41	275	1614 km
Feb	5.41	195	191 km
March	5.41	230	1711 km

(No petrol sent to the shop for heavy duty)

PLAZA of Super Bazar

Date	Type of report	Place of duty
23.3.84	B AM S.K.	Super Bazar
28.3.84	B AM S.S. Sola	K. Gito Bus stand Telephone office
21.3.84	B AM S.K.	Super Bazar, Prabhakar Maidan
19.3.84	B AM H.L. Arora	Super Bazar
16.3.84	B AM S.S. Sola	Super Bazar
15.3.84	B AM H.L. Arora	Planning office
14.2.84	B AM S.S. Sola	Super Bazar
13.3.84	B AM S.S. Sola	Vikas Bhawan

Contd...

14.1.83
33.3.83
0.2.84
0.2.84
6.1.84
4.1.84
25.1.81
22.1.83
31.12.83
9.10.84
0
0 am
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No. 1/12/83/840
No. 1/12/83/840

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12.1.01	8 am	ASST DRIVER	Vikash Bhawan
9.3.81	8 AM	W.E. Garg	(Collect A. Plan)
8.3.81	8 am	St Asst	Jhandewalan
1.1.81	8 am	(P)	Planning commission
29.2.04	8 am	(P)	Planning commission
21.2.04	8 am		Planning commission
20.2.04	8 am	S.K.	"
17.2.04	8 am	R.S. Garg	Coop Store
15.2.04	8 am	S.K.	Planning commission
14.1.04	8 am	S. Sota	Old Sectt. Super Bazar
13.2.84	6 am	A.S.	Jhainwal
0.2.04	8 am	(P)	Old Sectt
0.2.04	10 am	(P)	Fronti Maidan
0.2.04	8 am	B.	Vikash Bhawan, 4 Back
0.2.04	8 am	S.S. Sota	Old Sectt
4.2.84	8 am	S.K.	Old Sectt
25.1.04	8 am	S.S. Sota	Super Bazar
22.12.03	8 am	St Asst	P. Block
21.12.03	9.30 am	Sh Rawat	Coop Office
		St Asst	Gulabi Bagh to 5 Alipur rd
	8 am	S.S. Sota	& Planning commission
			5 Alipur rd to Gulabi
			Bagh to Netaji Nagar
			Laxmi Bai Nagar &
			5 Alipur Rd
			Petrol pump and P Block

DRA 5.10.01
Page 3

File No. 4/12/18/1800/01- P19
Repair of vehicles no D III 0170
Admn sent

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slit

PARANO - 44 to PARANO 4

Para No-10 (Para No-11)

PARANO

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Log Books of the Vehicle.

During the course of audit last check of Log Books for the period 1928-35, it was noticed the following shortcomings:-
(1) The purpose of the Journey performed by the officers/officials has not been mentioned in the Log Book. The details of the Journey are given as under:-

DL-100 6833

Date	Meter Readings in Km.	Km.	Remarks
1.3.93	76750 to 76753		
15.3.93	76912 to 76953	5 Km.	
22.3.93	77243 to 77373	38 Km.	
23.3.93	77395 to 77431	32 Km.	
		35 Km.	

the name of the officer has not mentioned in Log Book who has used the vehicle and signature has also not been made in Log Book.

DL-100 6833

2.3.94	71665 to 71731		
3.3.94	71731 to 71791	60 Km.	
4.3.94	71793 to 71794	70 Km.	
7.3.94	71831 to 71661	70 Km.	
7.3.94	71637 to 71705	70 Km.	
		68 Km.	

DL-100 6833 No. 67

1.3.94	70710 to 70854		
1.3.94	70812 to 70870	65 Km.	
7.3.94	71231 to 71240	66 Km.	
8.3.94	71705 to 71775	70 Km.	
8.3.94	71573 to 71633	70 Km.	
9.3.94	71304 to 71373	70 -	
10.3.94	72535 to 72543	72 -	
10.3.94	72175 to 72184	16 -	
11.3.94	72313 to 72314	70 -	
15.3.94	72313 to 72317	74 -	
16.3.94	72475 to 72480	70 -	
16.3.94	72530 to 72532	60 -	
17.3.94	72633 to 72636	72 -	
21.3.94	72633 to 72730	70 -	
22.3.94	72770 to 72813	70 Km.	
22.3.94	72812 to 72814	72 -	
23.3.94	72917 to 72918	70 -	
	73015 to 73015	70 -	
24.3.94	73115 to 73116	70 -	
25.3.94	73275 to 73275	70 -	
26.3.94	73441 to 73441	70 -	
28.3.94	73511 to 73511	70 -	
30.3.94	73637 to 73637	70 -	
31.3.94	73600 to 73601	70 -	
31.3.94	73600 to 73601	70 -	
31.3.94	73600 to 73601	70 -	
		70 -	
		70 -	

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(Handwritten marks and signatures)

DAL-5504

Date	Case Number	Page Count
1.3.94	00910 to 0233	23 Km.
7.3.94	130188 to 1390	12 -
8.3.94	1498 to 1541	50 -
8.3.94	1699 to 1731	52 -
8.3.94	1783 to 1784	46 -
15.3.94	1843 to 1871	41 -
	1912 to 1930	60 -
18.3.94	2058 to 2092	35 -
21.3.94	2140 to 2192	52 -
30.3.94	2260 to 2316	48 -
1.3.95	27857 to 27865	0 -
1.3.95	27913 to 27950	45 -
2.3.95	28070 to 28130	60 -
	29146 to 29167	61 -
3.3.95	29207 to 29250	48 -
4.3.95	29285 to 29310	55 -
7.3.95	29491 to 29499	8 -
4.3.95	29616 to 29691	45 -
8.3.95	29784 to 29799	45 -
10.3.95	29977 to 29986	89 -
13.3.95	29149 to 29214	45 -
14.3.95	29255 to 29310	45 -
15.3.95	29370 to 29409	39 -
18.3.95	29501 to 29603	44 -
21.3.95	29689 to 29685	36 -
22.3.95	29730 to 29795	56 -
24.3.95	29870 to 29880	13 -
27.3.95	29882 to 29900	8 -
27.3.95	30044 to 30062	13 -
27.3.95	30130 to 30143	0 -
31.3.95	30308 to 30429	45 -

Signature has not been made in last book.

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All other similar cases may also be reviewed and action taken if any in the matter may please be shown to audit at the earliest.

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Per. No. 5

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Para No. 1
Ref. Memo. No. 2
Sub: Licence Fee

PARA NO. 55

Per. No. 16 (1983-1989)

(9)

During the course of Audit, the under mentioned irregularities have been noticed which needs to be rectified under intimation to audit:

1. Sh. Dharmendra, I.A.S., J.S.,

It has been pointed out that he has been allotted Govt. accommodation but as per PBR, no recovery has been made towards licence fee, whereas as per his LPC a recovery of licence fee @ Rs. 293/- P.M. has been shown which was made upto 6/96 by his previous department. He has also been issued LPC on transfer to D.C. office on 31.3.97 without mentioning of recovery of licence fee, which is highly objectionable. His present office should be informed accordingly. Reasons in this regard be explained to audit and also recovered Rs. 4,981/- @ Rs. 293/- P.M. w.e.f. 7/96 after due verification under intimation to audit.

2. Sh. Deepak Sengupta, D.D. (72), Timarpur, Delhi

It has been pointed out that recovery of licence fee has been made @ Rs. 80/- P.M. upto Dec '96 and @ Rs. 85/- p.m. from Jan '97 to date instead of Rs. 117/- p.m. which has been revised w.e.f. 1.7.93. Hence, recovered Rs. 1903/- from 7/93 to 30.11.97, after due verification, under intimation to audit.

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3. Sh. R.S. Chauhan, R.O. (2), Timarpur, Delhi:

It has been pointed out that recovery of licence fee has been made @ Rs. 80/- p.m. instead of @ Rs. 85/- p.m. w.e.f. 7/93 to 5/96. Hence, recovered Rs. 175/- from him after due verification under intimation to audit. His present office should also be informed accordingly.

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The undermentioned irregularities have been noticed during the course of audit regarding income tax of C.A. officers for the year 1996-97 which needs to be rectified under intimation to audit:-

PARA No. 6
PARA No. 8

(e) Calculation sheets have not been signed by the individual concerned as well as countersigned by the DDO.

The undermentioned staff members have been avoided rebate on savings e.g. LIC, NSC, PPF, ULIP, PLI etc etc the documents in this regard have not been attached although their calculation sheets. They may be asked to produce the relevant documents so audit otherwise their tax calculation may be revised after disallowing their concerned rebate:-

- (i) Sh. Dharmendra, IAS, J.D.
- (ii) Dr. B.K. Sharma, J.D.
- (iii) Sh. Deekate Sanjiv, D.D.
- (iv) Sh. B.S. Rawat, A.D.
- (v) Sh. Sakin Ali, R.O.
- (vi) Sh. S.K. Aggarwal, Analyst

The undermentioned irregularities have also been noticed regarding individual cases:-

1. Dr. B.K. Sharma, J.D. :- He has claimed rebate of Rs. 4,600/- regarding home rent but no home rent receipt has been attached with calculation sheet which should also be accepted and verified by the DDO. Hence this rebate may be disallowed and his tax calculation be worked as per under:-

G.S. 1,54,248
S.D. 15,000
2,57,048 as per P. 1,31,050

Tax	28,620
Relate	8,888
(11,444 x 20%)	79,732
11 Credit amt	15,812
To be received.	<u>3,840</u>

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(B)

previous years N.S.C. of Rs. 5,500/- but this amount has not been taken in Gross Salary as income from other sources, which is irregular. Hence the case is revised and revised Rs. 1,000/- from him as per under after due verification under intimation so made :-

G.S.	1,13,890	
N.S.C. Judd.	5,500	
	<u>1,18,390</u>	
S.D.	15,000	
	<u>1,03,390</u>	or say Rs. 1,03,960/-
Tax	16,188	
Rebate	6,301	
(31,500 x 20%)	<u>9,887</u>	
Already paid	8,166	
To be recovered.	<u>1,721</u>	

3. Sh. L. N. Meena, D.D. :- It has been pointed that Honorarium of Rs. 2,500/- had not included in Gross Salary, which is irregular. Hence his tax to be revised as per below :-

G.S.	1,78,498	
S.D.	15,000	
	<u>1,93,498</u>	
Tax	22,812	
Rebate	9,588	
(17,940 x 20%)	<u>12,812</u>	
Already paid	11,812	
To be recovered.	<u>1,000</u>	

Dropped

He has made savings of Rs 5000/- on N.S.C. in 2017. This may show he drops nothing.

4. Sh. B. L. Pathak, D.D. :- He has been claimed as Dependent on previous years N.S.C. of Rs. 3,000/- but this amount has not been taken in Gross Salary as income from other sources. Hence his tax to be revised as per below :-

D. D. Department

G.S.	1,21,043	
Int. on N.S.C.	3,000	
	<u>1,24,043</u>	
S.D.	15,000	
	<u>1,09,043</u>	or say Rs. 1,09,060
Tax	17,718	
Rebate	7,400	
(36,998 x 20%)	<u>10,318</u>	
Already Paid	2,330	
To be recovered.	<u>8,488</u>	

has been included in Gross Salary as received from other sources. Hence his tax to be revised as per below :-

G.S.	1,10,561
Dividend	560
NSC Int.	620
	<u>1,11,741</u>
S.D.	15,000
	<u>96,741</u>

on pay R. 96,741/-

Tax	14,025
Rebate	8,553
(44,416 x 20%)	<u>5,142</u>

Amount paid	4,788
To be recovered.	<u>754</u>

(62)

71 58/5

Sh. Saliu Ali, R.O. :- He has claimed rebate of R. 5000 on Home Rent receipt and no receipt has been attached alongwith calculation sheet which should also be accepted and verified by the D.D.O. His GPF subscription has also been deducted in excess as his basic pay. As the GPF uses GPF subscription should not be exceeded to over basic pay. His subscription be restricted to his basic pay for income tax rebate. Hence his tax to be revised as per below :-

G.S.	94,054
S.D.	15,000
	<u>11,054</u>

on pay R. 79,050/-

Tax	8,715
Rebate	5,994
(24,970 x 20%)	<u>3,550</u>
To be recovered.	<u>2771</u>

Rebate of GPF subscription was received with the impression that it should not exceed total basic pay for the year. In future this will not happen.

Mudaly

Sh. K.K. Satija, R.O. :- R. 2,000/- as home loan fund not being eligible for tax to be revised as per below :-

G.S.	61,473
S.D.	15,000
	<u>22,403</u>

22,403
79/12/97

Tax	1,484
Rebate	1,484
(7,420 x 20%)	<u>776</u>
To be recovered.	<u>776</u>

He has made savings in LIC worth 8420/-

Mudaly

-4/-

35/27/61
61
70
57/6

Included in Gross Salary. Hence tax is revised as per below:-

G.S.	53,128
S.D.	15,000
	<u>38,128</u>
Tax	19,000
Recd. by	2,497
(12,400 x 20%)	
To be recovered	<u>16,503</u>

He has made savings of Rs 1200/2 as 29/5797 has NDC

Munshi

9. Sh. S.K. Aggarwal, Analyst :- Rs 2,000/- as gratification had not been included in Gross Salary. Hence tax is revised as per below:-

G.S.	56,152
S.D.	15,000
	<u>71,152</u>
Tax	6,215
Recd. by	5,947
(24,737 x 20%)	
To be recovered	<u>398</u>

He has made savings of Rs 2000/- in NDC.

Munshi

Date

10. Sh. V.K. Gupta, Analyst :- Rs 2,500/- as gratification had not been included in Gross Salary. Hence tax is revised as per below:-

G.S.	93,786
S.D.	15,000
	<u>78,786</u>
Tax	8,657
Recd. by	7,939
(39,647 x 20%)	
To be recovered	<u>694</u>

He has made savings in P.P.F. for Rs 5000/- as 10731/2

Munshi

Date

The all above pointed out services are returned after due verification under intimation to audit.

(Signature)

These are Director's (Accounts) Planning Deptt.

Para No. 10
L.T.C. PARA 25

SI 7

Para No. 82
Dated 16.11.92

60
68
56/c

During the course of audit regarding L.T.C. cases, the following mentioned details have been observed, which needs to be reflected under instructions to audit :-

1. Sh. Deo Rishi son Gupta, R.B. :- He has claimed L.C. advance of Rs. 6,000/- vide Bill No 15 dt 17.11.96 on returning of his vehicle to all No. 96 dt. 5-7-96 of L.S.M. with his Green printed receipt that he has returned claim for Rs. 2,000/- and balance Rs. 4,000/- deposited in his personal journey by He has also submitted the bank pass book for the period 13-11-96 and second claim certificate has been issued on 23-11-96. The he made a bill of Rs. 6,000/- on 23-11-96. It is highly probable that the amount of Rs. 6,000/- was not received at the time of the period of 3 months, which is highly probable. It is highly probable that the amount of Rs. 6,000/- was not received at the time of the period of 3 months, which is highly probable. It is highly probable that the amount of Rs. 6,000/- was not received at the time of the period of 3 months, which is highly probable.

2. Sh. G. G. G. G. G. :- She has claimed advance of Rs. 2,000/- vide Bill No 58 dt. 22-5-96 and adjusted into Bill No 127 dt 30-7-96 of Rs. 3,000/- She has claimed for her father-in-law and husband. It is highly probable that her father-in-law and husband have not received the amount of Rs. 2,000/- and another advance of Rs. 1,000/- has been given to her. It is highly probable that her husband has not received the amount of Rs. 2,000/- and another advance of Rs. 1,000/- has been given to her. It is highly probable that her husband has not received the amount of Rs. 2,000/- and another advance of Rs. 1,000/- has been given to her.

3. Sh. R. K. K. K. K. :- He has claimed L.C. advance of Rs. 2,000/- vide Bill No 139 dt 1-11-96 on a receipt of Rs. 2,000/- dt. 12-11-96. He has also deposited amount of Rs. 2,000/- on 12-11-96. It is highly probable that the amount of Rs. 2,000/- was not received at the time of the period of 3 months, which is highly probable.

34/c
~~36/c~~

(59)
(67)

55/c

... kept the money for the whole year, which is
not under the rules and highly objectionable. Reasons in this regard
are under the audit under which circumstances/conditions he was allowed
to do this, otherwise if his claim is rejected in full and account
details below after due verification under the conditions of audit.

Advance	Rs.	2,031
Penal Int.	Rs.	348
on 2400/-		<u>2,385</u>

1/2/21
10/2/21

The J.D. (Admin.)
Planning Deptt.

15 While going through the records of stores, the following observations were made:

Form No. 8

65 SE

54/c

(1) As per rule 116(1) of GFR, a physical verification of all stores shall be made at least once in every year but this requirement was not met by the HO/DDO. As such, it couldn't be verified whether stores are available as per stock register or not. The circumstances under which the same couldn't be done so far may be elucidated to Audit.

(2) Rule 124(5) of GFR says that subject to any spl. rules or orders applicable to any particular department stores, which are reported to be obsolete surplus as unserviceable may be declared as such in accordance with the procedure laid down in rule 124(1) & ordered to be disposed of by the authorities, who are competent. But no action was taken for write-off the unserviceable/surplus/obsolete articles since 1993: 70 items amounting to Rs 71886 were lying in the stores as unserviceable. Action be taken in this matter as intimated to Audit.

As per rule Chapter VIII GFR-1963. The dead stock register should be
Contd-2-

33/4
53/2

used stock register. - the same is maintained under intimation to the audit.

(4) Non-consumable items were found entered in the consumable register. A few examples are given below -

S. No.	Item	Page No.
1.	Jug	53
2.	Punching Machine	75
3.	curtain cloth	24
4.	Stapler Machine	111
5.	Dust Bin	139
6.	Tray	138
7.	Tea set	131
8.	Iron connecter	52

The above mentioned items be transferred in the non-consumable register & all other stock registers to be checked thoroughly & similar action be taken under intimation to the Audit.

(5) Separate property register was not being maintained by the office. All the property items were entered in the non-consumable register. Balances of all the property items were reduced showing the balances as used/issued. The balances of non-consumable/property items may not

contd-3

in manner of non-consumables as property items so reduced should be restored to the original numbers till they are got written off under the rules under intimation to the Audit.

(5)

(6) Inventory register for issue of non-consumable items was not maintained. Sectionwise inventory sheets, he maintained under intimation to the Audit.

(7) Plain requisition slip were given to the Store-keeper for issue of articles which were not signed verified by the H.O.O. Printed, machine numbered indent he issued for the required items, with the signature for verification of H.O.O.

(8) The following items were issued to the officer/officers who had been transferred/retired, which were not return back as per list given by the Store-keeper signed by D.D.O.

S.No.	Name of the officer	Item	Amount
1.	Sh. Dharmendra, J.S.	Briefcase	2180.00
		Measuring Machine	6690.00
2.	Sh. M. K. Mishra, J.S.	Head connector	1075.00
3.	Sh. N. K. Gupta, A.D.	Briefcase	1533.00
4.	Sh. Ganga Prasad, D.D.	—do—	627.80
5.	Sh. Arvind Raj, J.S.	—do—	627.80
		—do—	627.80

Contd.

39/L
24/12
51/c

7.	Sh. V.K. Gupta RO.	"	465=00	(5)
8.	Sh. Karan Singh P.A. to J.S.	"	465=00	(6)
9.	Sh. M.M.L. Ghambur P.S. to Secy (Pg.)	"	369=00	
10.	Sh. A.K. Gopinathan DD	"	266=35	
11.	Sh. C.P. Ahuja RO	"	266=35	
Total			<u>1591=23</u>	

Effait, les made for return there
above mentioned items from the concern
fully, which, the amount of Rs. 1591/-
he recovered from the concern after
due verification under intimation to the
Audit.

The J.D. (Admin)
Planning Deptt.
Delhi

Ch
17/12/97

PARA 30
16

GOVT OF NCT OF DELHI
MCDR PARTY NO. IV

819 54

50/c 7
6

PARA NO-11 PARA NO. 9

Audit Memo NO. 16

Dated: 13-12-97

Subject: - Contingent Bills (Paid Vouchers)

On test checks of the paid vouchers of contingent bills of the Planning Deptt. for the period under Audit, the following discrepancies/irregularities were found:-

- 1) Bill No. 396/CB/REG Dt. 5.3.97 for Rs 2,57,912 = (Vas 1076110).
- Bill No. 367/CB/REG Dt. 19.2.97 for Rs 23,436 = (Vas 83084)

The payments amounting to Rs 59,892=, 1,98,020, and 22,058. ~~disburse~~ to M/s Shree computers Point, Akash Deep Printers and Aikant Deep Printers against the said Bills in connection with Printing of Drige Annual Plan and Chief Minister's speech delivered on 16.1.97 were made. The related files to incur this expenditure revealed that limited quotations on the basis of unauthenticated list of private printers available on the file were called for and even while calling quotations the procedure and the method as laid down in the instructions for calling quotations were not observed. In fact upon vendors should have been invited well in advance because the expenditure incurred on Printing was more than Rs 50,000 and such type of

P.-2

531

31/6/92
49/a

Moreover the NOC from Govt of Printing, Govt of India was not taken. The reply given by the Dy Director (Dty) dated 27.11.98 available in the file was treated as NOC which is irregular. Hence reasons and circumstances under which we exercised ^{non} calling open tenders from private printers after getting the NOC from Govt of India Press, ~~being a member of the purchase committee~~ be explained to Audit. Moreover the comparative statement placed on the file was found unsigned by members who were authorised to open the quotations.

b) Bill No. 164/1998 dt 14.8.96 for Rs 21,446 = (V8 No 16)
 A payment of Rs 21,446 vide receipt No. 222 dt. 27.8.96 against pro-rata bill No. 7255 dt 20.7.96 was made to M/s Rantye Traders in connection with installation of accessories in newly purchase Ambassador car No. 1500 1X No DL-10-A-3000. To incur this expenditure the related file revealed that only three quotations from M/s Unilid Motors, M/s Kundru Motors & M/s. Rantye Traders were personally collected. The quotations of above cited available on the file revealed that no board of three Gazetted officers to open the quotations was formed since the dated signatures of officers were not available on the quotations and even the comparative statement was found unsigned by the members of the purchase committee which is irregular because authenticity of the quotations collected can not be established, there were no orders from the competent authority on the file with regard to the collection of quotation on personal level. Reasons & circumstances for non compliance of the instructions be elucidated to Audit.

Bill No. 516/10/1971 dt 20.2.77 for Rs. 353 (Vr Nos 466
 & 471)
 Bill No. 422/10/1971 dt 27.3.77 for Rs. 1331 (Vr Nos
 517/6/520
 & 555)
 Bill No. 447/10/1971 dt 31.3.77 for Rs. 1263 (Vr Nos 349
 & 556
 & 558)

59
 48/67

The above mentioned expenditure made and payments made to respective officials/firms in connection with conveyance charges and other misc. petty contingent expenses. The paid vouchers of us said bills revealed that the payments were made to the concerned without any verification for payment by the DDU. Secondly the purchases were neither verified for payment from the officer-in-charge concerned nor the paid vouchers ^{with the store entry} ~~with the store entry~~ are genuine. The conveyance charges claimed by the different officials were neither verified nor any register for conveyance was found maintained and thus in absence thereof the ceiling limit of individual official/officer per month as prescribed in the rules could not be verified. Moreover on certain vouchers which relate to repair and maintenance and purchase of lubricants were not found entered in the stock register/log book of the respective vehicle which appeared to be irregular and highly objectionable. Reasons & circumstances for non compliance of instructions issued from time to time and recovery if any after due verification be effected under intimation to Audit. Moreover other such irregularities in other cases be reviewed and action taken be submitted to audit.

30/4
37/c
47/c

51

58

The paid voucher no 4581 supported by a receipt
 dt 19-3-77 for Rs 12,133 from Premier services and
 related file revealed that a reasonable expenditure on
 account of service charges for cleaning and constituency
 jobs and 1, Kopa Narain Manji amount taken by m/s
 Premier services in terms of contracts/agreements
 executable between the Proprietor of the firm and the
 Planning Dept. since 15-3-75 onwards, was incurred.
 It was noticed that while making payments to the said
 firm no income tax deduction at source from their bills
 at the prescribed rates was made which was irregular.
 This irregularity needs to be rectified by effecting
 the necessary recovery after due verification. Further
 Income Tax deduction from their future bills at
 the rate prescribed in the Income Tax Act be made.
 Reasons and circumstances under which the Income
 Tax at source was not deducted from the bills of the
 said firm till date be elucidated under intimation to
 Audit.

4) Bill No. 364/CB/PEG dt 14-2-77 for Rs 10,210-

An advance of Rs 2100 for purchase of liveries, uniforms
 and shoes was drawn vide above mentioned bill. It was
 noticed that this advance was not yet adjusted through
 debited contingent bill till date when it should have
 been yet adjusted from concerned and within one month from
 its date of drawal which was irregular and objectionable.
 Similarly earlier when an advance of Rs 11,707 for purchase
 of liveries was drawn vide bill no 107/CB/PEG dt 15-3-76
 which was not yet adjusted vide bill no 116/CB/PEG dt 25-3-77
 after a lapse of more than eight months. The concerned
 debited contingent bill revealed that only cloth for
 liveries against the said advance amounting to
 Rs 7,154 was purchased from m/s and rest of the
 advance was debited against the purchase of shoes and
 chappals and clothing charges claimed by the individuals
 for reimbursement.

46/5

the goods on credit basis. Some the advance ~~shown~~ shown for reimbursement of claim was irregular and highly objectionable. In the cash book on 26-3-47 a payment to 6 staff members @ Rs 1200 each in respect of reimbursement of shoes, stated to have been purchased, was shown. In order to verify this payment the bill vouchers revealed that s/sk Mahipal Singh, Kamlesh Kumar, Rakesh Kumar all class 'B' employees submitted cash memos nos 17218, 33791 and 052 of respective and bills of Gata shoes Co. ~~submitted~~ that all these cash memos were found over written and also name of the purchaser was not found written on cash memos. Such types of bills/cash memos containing over writing /additions in amount and date should not be accepted. Moreover no verification by the store keeper was available in the respective receipts. Reasons and circumstances under which no advance for reimbursement for purchase of shoes and stitching charges claimed by the individuals be elucidated to Audit.

7) Bill No. 430/101 Pq dt 22-3-47 Rs 42,379/-
A payment of Rs 42,379/- against voucher No. 132 in the said bill was made to Khandelwal Chandra against purchase of furniture vide their bill No. 443117 dt 22-3-47. The related purchase file revealed that the benefit of competitive rates have not been availed as no coded formalities viz calling of quotations were ~~not~~ observed. Hence the purchase was irregular and needs regularization from competent authority under intimation to Audit.

Sl' bill no. 351/CA/1997 dt 6-3-97 for Rs 12,615/-
bill no. 355/CA/1997 dt 10-2-97 for Rs 4,750/-

(49)

(50)

29/1/97
45K

Revenue stamp on the Receipt No. 144 dt 13-3-97 issued by Hand Auto Electricals in respect of payment of Rs 4,250/- received by them against voucher no. 442 & 443 and similarly against receipt no. 4777 dt 7-2-96 issued by ATTC in respect of payment of Rs 4,750/- received by them against voucher no. 446 was not found affixed. As per para it is necessary to affix a Revenue stamp on receipts over and above Rs 500/- Now affixing of Revenue stamps on receipts was irregular. This irregularity needs to be rectified and also all other similar cases be reviewed and remedial be done accordingly under intimation to Audit.

TD (Acct)
Reg. Dept.

V. Dasgupta
18/1/97

17

Subj: - Vehicles Records
PARANO-12

Sl. 10

PARANO-10

55

44/5

While going through the records of vehicles, the following observations were made:-

M&

1) As per rule 2(3) of Staff Car Rules, that it was the responsibility of the controlling officer to ensure effective supervision over the use of staff cars. For this purpose, he should see that the log book is maintained in the prescribed form in accordance with the instructions. But while checking the log-books, it was found that the columns which were given as upper (right) side of the log-books was not signed of officer I/C of car.

The following totaling mistakes were found in the log-books.

S.No.	No. of vehicle	Date	Reading shown	Actual reading
1.	DL-1C/B6633	9/2/97	80904	81024
2.	DL-1C/A/3000	8/3/97	18433	18413
3.	Do	23/3/97	10890	10920
4.	Do	24/3/97	20123	20223

Sign of officer using car was not found on the following occasions

Contd. 2-

2. D.L. 16-8/6633 11/3/57, 12/3/57, 14/3/57
 15/3/57, 18/3/57, 19/3/57, 27/3/57

(47)

(54)

28/10/57
 43/c

4. As per rule 39 of staff car rules, that a senior officer/HCO should scrutinize the log-books once in a month to ensure that there is no misuse & that all officers who used the staff cars have made the necessary entries. A certificate to this effect should be recorded in the log-book by the officer so authorized. But this requirement was not met by the competent authority.

5. As per rule 40 of staff car rules that the log-books in respect of each staff car should be closed at the end of the month & a summary prepared in log-books showing details of duty & non-duty journeys performed during the month as in Annexure II. But no summary was prepared at the end of the month.

6. Rule 3(b) of staff car rules says that a record of repairs & replacements indicating the cost & the dates on which carried out of spare parts may be maintained in the log-books.

Contd-3-
 Contd-4-

was maintained on the above said prescribed programme.

(46)

(53)

42/05

(7) Salvage/old parts register was not maintained. Due to non-maintenance of requisite register, proper account of the old parts couldn't be kept & the residual value of old parts decreases day by day if the same was not disposed off in time.

(8) The information regarding expenditure on repairs of vehicles reveals that the expenditure on repairs of vehicle No. DDL-3, DL-1C-B-633, DL-2CD-0801, DL-1C-B-633, DL-1C-C-1111, DDC-5584 & DL-2CG-0901 during the year 1996-97 has been incurred on very higher side amounting to Rs. 49854, 61803, 64046, 54310, 41358, 45174 & 42485 respectively. Before carrying out the work of repairs on these vehicles, the department has not adopted economy incurring the expenditure. If the heavy amount on repairs was spending on these vehicles every year, then the above said vehicles could have been sold out, and fresh vehicles in lieu thereof could have been purchased under the rules.

Corrid-1-

27/1/77
41/c

on 20/3/77 in vehicle no DL9C-A3086
on 26/3/77, 10 Lts. petrol for DL-1C
Rs. ~~220~~ 211/30 in vehicle no 156633

(5)

(52)

Both the entries were not made
in the concern by bank. Reason thereof
he intimated to Audit, failing which
the Recovery of Rs. 633/10 he made
from the concern & intimate to Audit.

Compliance of all the descriptions
he made under intimation to the
Audit.

The J.D. (Actmn.)
Planning Deptt.
Delhi

On
18/2/77

2010-6-

Page 4

19

SI-11

Date - 22.11.98

Memo No - 07

44 50

Cash Book

PARA No-14

Para No 11

During the course of checking of Cash Book following irregularities have been noticed

Totals of Cash Book was not checked by the officers/officer other than the cashier

Periodical check of Govt. Cash was not conducted by the DDO to ensure that Cash balance shown in the Cash Book tally with the amount held in the Cash Chest.

3) Summary of undischarged amount was not prepared at the end of every month in most of months

4) There were so many cuttings, overbilling even while fluid was used. Moreover these cuttings were not collected by the D.D.O. to ensure correctness of figure

5) Rs 5116/- and Rs 512/- were received on 24.7.98 and 27.7.98 respectively, but no TR-5 was issued. Whereas as per instructions every receipt is to be supported with TR-5

6) As per instructions Govt. receipt realised through TR-5 is to be deposited

Alban 9/6/98

in the bank through Treasury challan, ~~in the bank through Treasury challan~~ It was realized that Govt. receipt was deposited deposited in the bank after month or one and half months which is irregular. Detail of few deposits are given in the next page

Cont-2

26/12/98
 49 39/c

			in the month
1	23-6-98	33000	24-5-98
2	18-6-98	14000	24-7-98
3	27-10-98	115000	17-11-98
4	27-10-98	14700	17-11-98
5	29-10-98	74500	17-11-98
6	29-10-98	210000	17-11-98
7	26-11-98	12000	10-12-98
8	26-11-98	30000	10-12-98
9	26-11-98	20000	10-12-98
10	26-11-98	10000	10-12-98
11	30-11-98	87200	10-12-98
12	1-12-98	48400	10-12-98
13	1-12-98	25000	10-12-98
14	11-2-99	19500	19-3-99
15	19-2-99	19000	19-3-99
16	24-2-99	17000	19-3-99
17	3-3-99	24000	19-3-99
18	5-3-99	10000	19-3-99
19	8-3-99	30000	19-3-99

(43)

~~first~~ ~~orders~~ Reasons and circumstances under which non compliance of the rules were made & explained and compliance shown to meet audit

[Signature]
 (S.P. KATHULIA)
 180

DDO (Planning Dept)

PARA 16
21

Contingency

31.12

Date 22-11-11
Memo 9

42
46
370

During the course of checking of contingency bills and called record following defects have been noticed

Para No 12

C/553/119/ 28-319 (Advertisement Bill)

A sum of Rs 75938/- were drawn vide bill No C/553/28-319 for making payment of following advertisement bills

S.No	Name of Party	Amount
1	M/s Censor Advertising Co. Pvt Ltd	10658/-
2	M/s Ankur Advertisement Co	65280/-

During the course of checking of paid vouchers it was noticed advance TDS in respect of sale of Censor Advertising Pvt Ltd to the tune of Rs 2138/- was not deducted while TDS of Rs 1332/- was deducted from the bill of M/s Ankur Advertising Co. Reason for non deduction of TDS in respect of M/s Censor Advertisement Co. is to be intimated to the audit as well as record the same

Purchase of Battery

C/505/5-3-11 for Rs 5070/-

Battery worth Rs 2700/- was purchased from M/s. Hird Battery without ascertaining his life span and get condemned from the competent authority. Proper formalities

Contd.

(10)

(14)

On scrutiny of telephone bill it was noticed that full reimbursement of telephone bill, installed at the residence, was being made to Sh. V.K. Malhotra, MP, Chairman of Plan Monitoring Implementation Committee. As per instructions reimbursement of telephone charges at the residence of officers in administrative upto 650 calls.

Order under which Mr. Malhotra, MP has been allowed full reimbursement of telephone bills in the above shown claim upto 650 calls under intimation to the next audit.

7) Purchases worth Rs. 62771/- were made from Sripur Bazar, detail given below, without obtaining the benefit of competitive rates. More over post formalities were not completed. The whole expenditure is irregular and requires regularization from the competent authority under intimation to the next audit.

Sl No	Bill No	Amount
1	E/317/2-178	100500
2	E/425/18-178	119020
3	E/261/30-178	189900
4	E/345/18-178	389500
		<u>627710</u>

e/277/14-10-78

24/6/78

(39)

(43)

35/c

Primer Estateys was purchased from Mls Welch Information Ltd without calling quotations from the interested parties. It was found that the sale was irregular and requires regularisation from the competent authority under intimation to the next audit.

DDO (Planning Dept)

Prasad
(OPERATIVE)
100

42 34/c

Para 11

PARA No. 17

23

DIRECTORATE OF AUDIT
Beta Room
Audit Park No. 13

SI. 13

Para No. 13

Date 24/11/99
Memo 14

During the course of checking of Livery record following defects were noticed

1) Plain register was used as a Livery, stock register with a incomplete column. Livery stock register must contain all the columns to reflect the clear position of livery items in stock. Reason for non use of portable register is to be intimated to the audit

2) As per register livery items were shown in up to date but no particularities were obtained uniform. Needful is to be got done under intimation to the audit

Sup of the office have been advised and clear to audit

3) Combine Livery into separate register was maintained against employee wise register. Needful is to be done under intimation to the next audit

Need full has been clear.

4) Some of livery items were not authenticated by the gazetted officer. Needful is to be done under intimation to the next audit

5) Physical verification of livery items was not got done as provided under rule 116(C) of APF. Needful is to be got done under intimation to the next audit

DDO (Planning Deptt)

Signature
D.P. K. MURTHY

23/11/25/10
33/10

PARA II

24

BELA PABO
AUDIT PARTY No XIII

SI. 14

37

PARA NO - 18/8

REV NO. 14

Maro No. 15

41

Date 24-11-95

SP. LOG REGISTER

During the scrutiny of the stock Register (Non Consumable) in the file of BDO, Pky, Research Station. The following discrepancies have been noted:

1. Progressive Total has not been worked out.
2. Signature of the recipient of goods/official has not been obtained.
3. Balance of the non consumable items have been reduced without obtaining the prior approval of the Comptroller Board.

S. No.	Name of the Items	Page No.
1.	Carpet	17
2.	Door mat	30
3.	Plast Kettle	34
4.	Fax machine	35
5.	Photo Copier machine	37
6.	Steel container	61
7.	Safe	65

Needful may be done under intimation to Audit

(O. P. KATHURIA)
I. A O
AUDIT PARTY No XIII

Supdt/DO
Store Deptt.

PARA 12

(S)

SI-15

PARA No 15

36

Date 15
memo to 24/11/85

32/c
40

PARA No 15 Log Book

DC 20
D 0001

During the course of checking of log books for the period 1998-99 following defects were noticed

- 1) Purpose of journey performed by the officer was not mentioned
- 2) Signatures of the officers used in the vehicle was not obtained in many cases
- 3) Initials of officer i/c of vehicle was not obtained. Detail of journey are as under.

Date	Meters reading in K.M	K.M	Remarks
15-10-78	12780 to 12825	46	1) Purpose of journey not given 2) Signature of officer used in vehicle not found.
16-10-78	12881 to 12930	60	do-
16-10-78	12931 to 12990	60	do-
23-10-78	13174 to 13218	65	do-
27-10-78	13426 to 13450	65	do-
28-10-78	13511 to 13535	55	do-
9-12-78	19419 to 19435	20	do-
24-12-78	20285 to 20314	30	do-
28-12-78	20487 to 20505	26	do-

All other cases are to be reviewed and action taken for the same as per the order issued.

DDC Planning Dept

OPKATHU...
102

22/2/84
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(3)

Part I

OLD REPORT

PART I

Para No 1

1982-83

Para-7 Theft of Bicycle (Inspection Report in Respect of the accounts of Manpower & Employment, Room No.200, Old Sectt., Delhi for the year 1982-83

One bicycle of the office was lost due to theft from the office on 8th July, 1984. A report was lodged with police. The investigation report be obtained from Police and action taken to write off the loss under intimation to audit.

PERIOD W.E.F. 1.3.91 to 31.3.92

(27)

Para No.6

Para No. 5

Memo No.8

Photo copier:

PARANO - 20

(SL-16)

Para No. 16

On scrutiny of record of photocopier of photo copier, the following discrepancies were noticed:

1. Record of photocopies were not produced w.o.f. 1.3.91 to 9.10.91
The record may be produced to next audit.
2. It was also noticed that record was not maintained regularly i.e. no record was made onward 18.11.91 to 1.12.91 and 26th Dec '91 to 17.2.921
The reason may be explained to audit why the record is not maintained.

The record which was maintained is not in proper manner i.e. there were no such entry in the record how many papers for photostat were obtained and after consumption how much were left.

The record was not attested by the competent authority/officer incharge.

The reasons may be explained to audit and record be prepared properly and shown to next audit.

(28)

Para No.7

Para No 3

Memo No.10

Log Books

PARANO - 21

(SL-17)

Para No. 17

On test check of record of Log Books of two vehicles i.e. DES 6826, Jeep and DHX 9055 three wheeler, the following irregularities were noticed.

Contd...

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DED 6826- JEEP

Log Book of the jeep was not produced for the period of 1.3.91 to Sept'91. The same may be produced to next audit.

It was noticed that the vehicle was parked number of times at the residence of Shri Atar Singh, Jt. Director. On the following dates, the vehicle was parked at the residence of J.D. i.e. 7.10.91 to 10.10.91, 14.10.91 to 16.10.91, 21.10.91 to 23.10.91 and 28.10.91 to 29.10.91 as per the entries of Log book in the month of Oct, 91.

The reasons may be explained to audit why the vehicle was parked at residence instead of office garrage.

DHX 9055 Three wheeler

On test check of log book of three wheeler the following discrepancies were noticed.

- a. The summary of the journey had not been attested for the months April & May 91 and the summary were not prepared from the June'91 to March'92.
- b. It was also noticed that the purpose of journey and the journey was not attested by the I/C of vehicle i.e. 6.11.91, 12.11.91, 3.12.91, 5.12.91, 10.12.91, 18.2.92 and 11.3.92. The reason may be explained to audit why the purpose of journey was not mentioned and attested by I/C of vehicle.
- c. The journey had two contradictory entries in col.9 of Log Book duly attested by competent authority. It was not clear that the journey was made for official purpose or private purpose, for example.
 - i. The journey performed on 30.9.91 was not attested by officer incharge, it may be verified whether it was official or private.
 - ii. On 4.11.91 there is some addition in log book. It may be investigated whether journey performed was official or private. result thereof may be intimated to audit.
 - iii. The journey was performed on 31.12.91 by Shri Braham Singh, Peon from Old Sectt., to Ram Photo, Tis Hazari Court to Old Sectt. but shown in the column of purpose "MITTI KA TEL DENE GAYA SHRI ATAR SINGH SAHIB KE DUKAN " & official."

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No purchase voucher/sanction were produced to audit for purchase of Kerosin oil. Whether Kerosin oil was purchased for official purpose or private?

- iv. The journey was performed by A.D. and his friend on 8.1.92 from Old Sectt., to Lucknow Road school to Old Sectt. but it was shown as 'TGT/PGT FORM DILWANE GAYE' and official, duly attested by A.D.
- v. The journey was performed by A.D. on 9.1.92 from old Sectt., to Jaipur Golden, R. Bagh to Old Sectt. But it was shown in purpose column as "NIJI KARYA & OFFICIAL" (which was cut several times) duly attested by A.D.

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It may be explained to audit whether it was private journey or official journey.

All the above journeys seem to be private, viz. bringing of Kerosin Oil, bringing of TGT/PGT from etc. Now the office was engaged with such activities? The Log Book be reviewed fully and recovery at the prescribed rates be made for private journeys from concerned officials under intimation to audit.

Para No. 8

~~Pass 4~~

SI-18

Memo No. 11

PARANO-2322

Pass No. 18

29

On test check of Purchase Bills from Contingent Bill Register, the following Irregularities were observed:

6. Bill No.1224 dated 6.2.92 for Rs.2075/- of M/s. Associated Service Station and Bill No.6794/- dated 25.3.92 of M/s Raghu Auto Accessories. Reasons be explained under what circumstances the Jeep repair was made from particularly these private parties ignoring inviting of quotations.

7. Bill No.354 dated 24.3.92 for repair of chairs and recaning for Rs.1400/- from someone Sh. Santokh Singh Vohra (Blind). Reasons may be explained why this work was not got done through any Govt. Social Welfare Institution.

Memo No. 13

~~Pass No. 5~~

SI-19

Pass No. 19

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Uneconomic use of Jeep No.DED 6026:

PARANO-24

As per contingent bill register, the Jeep repair expenditure during the year 1991-92 was incurred amounting to Rs.20024/- leaving aside the expenditure incurred on petrol. From this huge expenditure, it appeared that the Jeep does not seem to have been running on economical basis. The Deptt. should make efforts to minimise the expenditure on Jeep repair, otherwise the same may be condemned after seeking the approval of competent authority. As per D.A.C.R. Report for the year 1988-91 para 2, it was mentioned that Deptt. should take care to reduce the bills on repairs or should take

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Necessary steps to replace the vehicle by new one but no action has been taken in reducing the bills of repairs/ replacing vehicle by new one vide rule No.4(IV) of the staff car rules. It is evident that heavy expenditure was incurred from the bills of repairs as follows:

1987-88	35,813/-
1988-89	17,719/-
1989-90	19,262/-
1990-91	20,983/-
1991-92	20,024/-

Action may be taken accordingly under intimation to Audit.

(31)

Para No. 11

Page No. 6

Memo No. 14

PARA NO 24

(SL 20)

Para NO. 20

Contingent Expr.

On test check of contingent vouchers following irregularities were noticed:

a) Repair of Typewriter:

Repair of typewriter model No.511 S.No.8703 Po117 & 16 was undertaken 30.3.90 by M/s. G.M. Enterprises vide this office bill No.1372 and 1373 for Rs. 3125/- and Rs.355/- out of which Rs. 1725/- were incurred on account of replacement of key board for the model 8703 P 0116. Again Rs.2950/- were incurred on 6.11.91 on same typewriter for replacement of same part i.e. replacement of key board by Intech Automation for model No. 87030116. How in such short span of time key board had again replaced? What was the guarantee period given by M/s. G. P. Enterprises? The fact may be looked into and result thereof be intimated to Audit.

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ARAND
Para No. 4

68 Ref: Wang No. 8
Dated: 19.7.94

SI-21

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PARA NO - 25 SUB: PURCHASES

Form No: 2A

During the course of audit test check of purchases It was revealed the following irregularities:

1) Bill No.CNP.63/134/93 dated 31.3.94 Repair of Metador DIC-5200

The lowest quotation rate of Associated Service Station, Allpur Road was Rs. 26550/- but the vehicle was repaired by the Universal Motors for Rs. 27510/-. The amount is exceeding Rs. 960/-. It

is further noticed that only two quotations were received in the office. The reasons may please be elucidated to the Audit.

2. Bill No.CNP-36/95/M&E/93 dated 12 Nos Toner was purchased from Veetrag Traders @ Rs. 750/-. But no quotation was not shown to audit.

3. Bill No.CNP.61/132/M&E/93/ Dated 30.3.94

(a) Comparative statement has not been prepared by the Office.

(b) Super Bazar quoted the rate of Rs.16,453/- for Gulmarg Coders but the office has purchased from Shri Ram Refrigeration Industries Ltd. for Rs. 18218/-. The reasons may please be elucidated.

4. Bill NO.CNP.30/97/M&E/93 dated Gestator Repairing:-
The amount/expenditure was incurred for Rs.2327/- but not called.

All other similar cases may also be reviewed and action taken if any may be intimated to audit at the earliest.

19/6/97
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PART-II

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23

INTERNAL AUDIT REPORT FOR THE YEAR 1996-97 IN THE OFFICE OF
MANPOWER & EMPLOYMENT, ISBT, DELHI

Para No.1

33

PARA NO 26

SI-22

(Ref.Memo.No.4)

dated 24.9.97

Audit of General store items of stock register and its relevant records

Para No 29

During scrutiny of Non consumable nature store items of stock register and its relevant files/records pertaining to the period 1996-97, the following irregularities were noticed:-

(A) At P/116, Plain paper photocopier was returned back shown to M/s Modi Xerox. This copier was shown transfer from old stock register to this stock register at P/115 as on 1.4.95. During scrutiny of the relevant file, it has been come into notice vide page 43 & 44/N, that the photocopier was purchased from M/s HCL vide photocopier No.HCL Finessee 5210 in the year 1993. It is not understood while the purchases was made from M/s HCL in 1993 how this copier was return to M/s Modi Xeroxs during the financial year 1996-97. Further it has also been noticed as per note sheet page No.43/N by the J.D(A) "has this copier been condemned with observing all coddel formalities" but that order have been ignored and the Statistical Officer (Admn) has passed the order that 'No need for condemned and replaced/return to Modi Xerox' without assigning any reason/condemned.

ii. While scrutiny of the CB i.e CNP/71/160 dated 28.3.97 a new Photocopier was purchased from M/s Modi Xerox worth Rs.97625/- and reduced the price of Rs.21000/- of the photo copier No.HCL Finessee 5210, which was purchased in 1993 and return to Modi Xerox against the new purchase of Photocopier worth Rs.97625/- - Rs.21000/- i.e. for Rs.76625/00.

Please explain the reason, under which circumstances these photocopier was return to M/s Modi Xeroxs, after the 4 Years against the purchase during 1993, without declared condemned after observing coddel formalities i.e. life of the items etc. was not consider.

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Continue from pre-page

Please rectify all the discrepancies under intimation to audit.

Para No. 2 (9)

(Ref. Memo No. 10)

Dt. 24.9.97

PARA NO 21

SI-23

Rec No. 23

234

Sub: Service BOOK

During the course of test check of service books for the period 1996-97 the following discrepancies were noticed:-

1. Nomination forms for family pension, CGEIS, Gratuity etc. and list of family members declaration of Home town should be enclosed with the service book. The requirement was not found in the under mentioned cases.
 1. Smt. Bindula Bhatnagar, S.A.
 2. Sh. Gokul Prasad, UDC
 3. Sh. Kishan Lal, Peon

2. The first page of the service book should be mentioned/reattested atleast after 5 years. The same has not been found re-attested in the following cases:-
 1. Sh. Dharam Pal, S.O.
 2. Smt. Bindula Bhatnagar, S.A.
 3. Sh. Kishan Lal, Peon

3. The officials who joined the service after 1.4.76 their photographs should be affixed at the first page of the service book. The

20/6/93/c

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photograph of Smt. Bindula Bhatnagar, Stat. Assistant and Shri Dharam Pal, SO has not been found affixed in the service book.

The same may be obtained from the official and pasted in their service book.

The service has not been verified in respect of the under mentioned officials from the date given against the name of each official.

S.No.	Name & Designation	Period
1.	Smt. Sushma Sharma, SI	14.1.93 to 31.3.96
2.	Sh. Ravi Kumar, Steno	1.4.96 to upto date
3.	Smt. Veena, Steno	1.4.96 to 31.3.97 (without signed)
4.	Sh. Gokul Pd, UDC	1.4.96 to upto date
5.	Sh. Nand Kishore, Driver	1.4.93 to upto date
6.	Sh. Kishan Lal, Peon	1.4.92 to 31.3.93

4. Col. No. 8 i.e. signature of Govt. servant is lying blank in under mentioned cases:-

1. Sh. Nand Kishore, Driver
2. Sh. Krishan Lal, Peon
3. Sh. Dharam Pal, SO

The Head of office is required to take action to show the service book to the Govt. servant atleast once in a year and obtained their signature in the prescribed column. The requirement may now be done and shown to audit.

5. Earned leave account of Shri P.R. Chopra, Stat. Asstt. the balance EL on 1.1.96 in his account 198 days. He availed 9 days EL w.e.f. 22.5.96 to 30.5.96. The balance comes to 189 days but service book shows 174 days instead of 189 days. Necessary correction be made and shown to audit.

PARA No. 2828
Para No. 3 (10)

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22/c

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Memo.No.11
dt.24.9.97

Sub: GPF ACCOUNT OF CLASS IV EMPLOYEES

During scrutiny of GPF ledger pertaining to class IV employees for the period 1996-97 the following discrepancies were noticed.

1. The GPF ledger does not contain index. The same may now be endorsed at the beginning of the ledger and compliance shown to audit.
2. Prescribed columns i.e. pasted by checked by and examined by are found blank.
3. No signature of DDO is available in the GPF account of Shri Kishan Lal, Peon
4. The total of Monthly balance on which interest is calculated in respect of Sh. Phool Kanwar, Peon has been found wrong. Monthly total comes to Rs.22,0816/- instead of Rs.22,1416/- with the result of wrong calculation the excess interest of Rs.6/- paid to him. Actual interest comes to Rs.2208/- but ledger shows Rs.2214/-. The necessary correction be made in his GPF account and compliance shown to audit.

Para No. 29 (11)
PARA No. 29

31-24
Para No. 24

Memo No.12
dt 24.9.97

AUDIT OF LOG BOOK:

During scrutiny of Log Books pertaining to the period 1996-97 as a list audit the following observation were noticed.

- A. Log Book of vehicle No. DL 2CG 4291 (Gypsy)
 - i. The Log Book was produced to the audit upto the period of 10.6.96 only.
 - ii. The each column in the Log Book as prescribed was not properly filled. In col.9 the purpose of journey if official 'full detail' should be mentioned but such procedure was not followed only official written.
 - iii. In col.No.12, Initial of other I/C of vehicle his remarks if any, not done.

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21/c

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- iv. The summary of the each month showing 1st day of the month Km. reading to last day of the Km. reading, total petrol drawn, balance in tank of the last day, average Km. run period etc. was not maintained at all.
- v. There was a heavy repair expenditure on this vehicle during 1996-97 only comes to Rs. 40286/-. Moreover the old parts replaced, no account was maintained nor any condemned/auctioned was done till date to verify the genuineness of replacement/repair of old parts. Which needs to be classified to the audit.

Please rectify all the discrepancies under intimation to this office.

B. LOG BOOK OF VEHICLE NO. DHX 9055 (Three Wheeler)

The log book was not maintained properly with due and proper care. Few instances were noticed as list audit below:-

- i. The summary of endd of each month was not maintained to shown the K.M reading run during the month, petrol drawn and average per KM run. The same may please be done now and complianog shown to audit.
- ii. The purpose of journey with full detail has also not shown.
- iii. The column wise entries was not maintained, as per prescribed in the log book.
- iv. The signature/initial of the officer incharge of vehicle was also not done as per col.12 in the log book.
- v. The repair worth Rs.11970/- was done during 1996-97 in respect of replacement of old parts and repair but no accounts of old parts maintained as well as the old parts were not condemned during audit period to verify the repair was in order or not.

Please rectify all the discrepancies under intimation to audit.

PARA No. 5

SL-25
PARA NO-25

(Ref. Memo No.13
dt.24.9.97

Sub: INCOME TAX

During scrutiny of Income tax sheete and other relevant records for the period 1996-97 the certain recoveries has been detected of which the detail is being given against the name of each officials:-

not
detected
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Shri H.K.SHARMA, STATISTICAL ASSISTANT (19996-97)

Total taxable income Rs.74,215/-

Less S. Deduction Rs.15,000/-

Nettaxable income Rs.59,215/-

Tax upto Rs.40,000/- Nil

Balance Rs.19,215/-

Net tax Rs.2882/-

Total savings Rs.9000/-

GPF Rs.360/-

CGEIS Rs.1992/-

LIC Rs.11,352/-

Rebate on Rs.11,352/- @ 20% comes to Rs.2270/-

Income Tax Rs.2882.00

Less savings Rs.2270.00

Net tax Rs.612.00

Therefore recovery in income tax as Rs.612/- (Rs. six hundred twelve only) to be made from the official.

Note: Income tax calculation sheet was found in complete. Income tax calculated and comes to Rs.613/- but PBR shows no amount on account of income has been recovered from the official from the salary bill.

16/4/82
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SI. No. 26

Memo No. 2
Dated 28/7/99

PBR.

During the tenure of PBR in the staff in the office of
Manpower & employment it is observed that:-

① Sri S. C. Bhuyan, Dy. Director was paid Pay & Allowances
for the months of 6 & 7th of 1978 without making any deductions
towards C.F.E.I.S. S.P.F. ch. PPF Act. and again he was paid
Arrear of Pay & Allowances for 5th & 7th months of 1978 although he was
for 8/78 by deducting the deduction for those months though P.B.
NO 60 dt. 21.7.78 provision needs to be clarified to audit.

② Mr S. T. Tripathi is working in the pay scale of Rs. 8,000-13,500
Group A officer and the contribution towards C.F.E.I.S. was
deducted @ 12% P.M. applicable to Gr. A officer but it
was reduced to Rs. 6% P.M. basis on which recovery
to be clarified to audit and recovery be made accordingly.

③ Sri P. R. Chopra R.O. working in the pay scale 5500-9000
class II gazetted. The C.F.E.I.S. contribution was deducted
@ 30% P.M. for the pay 3798 dt 8/78 and 31 nos.
raised to Rs. 6% w.e.f. 8/78 whereas if the change in
group occurs the revised contribution should be affected
from the 1st of January a/c. The provision to be clarified to audit.

For PBR
From PBR

Income Tax

i) Sri S. C. Bhuyan, was allowed rebate in Tax on Rs. 2500/-
deposited in PPF through cheque but it was not ascertained as
to whether the Amt. was credited in the PPF A/c further the
office has paid Rs. 2598/- on A/c of Tax for 77-78 up to 31/3/78 but
the amt. was deposited in 7/78 hence rebate @ 18% i.e.
Rs. 471/- may be got deposited in the Govt. A/c after confirmation.

ii) Mrs. Beena Tandon S.A. was allowed exemption on A/c of
H.R. to the tune of Rs. 21000/- during 78-79. But the rent receipt
produced was issued by some Krishna Rao whereas the property
belongs to Parbat Devi, Moreover the complete address of the
property is not given in the rent receipt. In this way the
exemption is not a deductible and 2% tax @ 20% on 21000/-
i.e. Rs. 4200/- may be recovered under intimation to audit.

iii) Sri A. K. Divastava, S.O. was allowed exemption on A/c
H.R. but no rent receipt was produced on the record hence
the exemption is not a deductible and 2% tax @ 20% on Rs. 17750/-
i.e. Rs. 3550/- to be recovered under intimation to audit.

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Para No. 207

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PARA NO.

Memo No. 3

Dated 28/1/99

Vehicle No. XSC 7C 64291

During the scrutiny of Musty sheet & Log Book of the vehicle deployed in the office of Manpower and Employment following discrepancies have been noticed:

1. In the Musty sheet of the vehicle the details of parts have not been mentioned and the parts replaced have also not been taken into A/c for further disposal. The old replaced parts require to be taken in stock except the rubber and glass parts.

2. In the Log Book of the vehicle the paying sheet has not been recorded and the Entries regarding filling of Petrol also not signed by any officer. The details of journey require to be filled in Column no 9 of the Log Book also not given. The Log Book for the period 15/1/98 to 15/1/98 not written and the vehicle about of the vehicle not specified. The Monthly abstract showing the average consumption of the Petrol not worked out.

A test check of average 100 km was at M.R. 74684 to 74683 shows the average of Petrol as low as below 7 km per liter which requires to be investigated.

The vehicle was plying for OAV Duty which is irregular. The OAV should be demanded through person or OAV messenger instead of using stall car.

It shows irregularities require to be investigated under intimation to audit.

16/c

Para No. 09

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SI-29

PARA No 36

Memo No.: 13
Date: 13.05.2004

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Sub: Tax Deduction at Source(TDS)

(A) During test check, it has been observed that various types of payments were released by the department to the number of suppliers/firms but without deducting the amount of tax at source as per the prescribed rates. As per income tax rules, a person is responsible for paying any sum to any contractor for carrying out any work under a contract exceeding Rs.20000/-, tax at source should have been deducted at the time of payment to the said contractor. The rate of TDS is 1% in case of payments on account of advertisements and 2% in other cases excluding surcharge. Following are the few payments released by the department during the audit period:

Bill No.	Date	Name of the firm & address	Amount paid	Recovery of TDS
304 368 414	13.11.2003 8.1.2004 17.2.2004	M/s.NDPS Computers Pvt.Ltd., Lado Sarai, New Delhi	28,768.00	575.00
383 33	24.1.2003 6.5.2002	M/s.A.K & I Advertising Ltd. M/s.Pressman Advertisement and Marketing	42,080.00 35,307.00	858.00 371.00
441 71	14.12.2000 10.6.2002	----do----	25,970.00	286.00
504 441	31.3.2003 14.12.2000	M/s.Swagat Banquet M/s. Sobhagya Advting	7,048.00 48,600.00	74.00 1,021.00
217 112	26.7.2000 11.9.2001	M/s. Chandra Prabhu Offset Printing M/s. Chandra Prabhu Offset Printing	40513.00 143657.00 200503.00	446.00 3160.00 4090.00
30 30	12.7.99 12.7.99	M/s. Chandra Prabhu Offset Printing M/s. Shri Computer Point	123715.00 38848.00	2722.00 855.00
1 300	31.3.2000 31.3.2001	M/s. Public Printing(Delhi) Service M/s. Public Printing(Delhi) Service	226690.00 166442.00	4987.00 3662.00
300 300	31.3.2002 11.9.2001	M/s. Public Printing(Delhi) Service M/S. Sybbex Cpmputer System	240965.00 27884.00	4916.00 613.00

Rs. 4819/- + 3961/-
= Rs. 8780/-

Rs. 4819/- (12319+96) were received vide C.A.R. No. 07 dated 12.7.99 and same has been deposited in Govt. A/c 43500 on 24.6.2002 as per Cash Book (Page-03).

14/8/12
15/c

		(P) Ltd.		
242	14.8.2000	M/s. R.P. Traders	23807.00	524.00
	14.5.99	M/s. Premier Services	15570.00	1299.00
	12.7.99		43470.00	
110	5.7.2001	M/s. Friends Typewriter & Co.	16297.00	
363	18.12.2001	--- do ---	40606.00	1161.00
143	23.6.2000	----do----	21000.00	462.00
103	2.7.2001	M/s. Enterprise Nexus	41801.00	426.00
Total				32508.00

It is therefore suggested that either the amounts of tax may be recovered from the concerned firms after due verification or document stating the under intimation to audit.

(B) In case of following payments, tax at source has not been charged at the prescribed rates resulting the short recovery of the same. This may now be recovered after due verification under intimation to audit.

Date	Amount	Name of the firm & address	TDS deducted	TDS was to be deducted	Recovery of Short TDS
9.8.02	181790.00	M/s. Chandra Prabhu Offset Printing	3709	3817	109

Directorate of Audit
Govt. of NCT of Delhi

Memo No.: 20
Date: 13.5.2004

Para No. 38
Part No. 13

46

SI-30

Per No. 30

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Sub: Review of vouchers

While test checking the contingent vouchers produced to audit, the following points are observed which may be rectified and compliance be shown to audit party:

1. Vouchers are not paid and cancelled.
2. In the following cases, payments are given without acknowledgements which is not in correct:

Bill No.	Date	Amount	Payment to
51	18.5.2001	42,537/-	M/s.K.Ibum Reprographics Ltd.
84	14.6.2001	3,000/-	Sh.Vijay Pandit, Govt.Counsel
471	8.1.2001	10,175/-	Sh.Vijay Pandit, Govt.Counsel

3. Vide bill No.301 dated 8.11.2001 an amount of Rs.10,104/- was paid to M/s.MRF Ltd. for purchase of tyres and tubes on proforma invoice. No proper bill has been obtained for the transaction.

4. No stock entry has been made on the vouchers in the following purchases:

Bill No.	Date	Item purchased	Amount
161	9.8.2001	Tube - 1	130/-
		Map - 1	216/-
		Steering cover - 1	162/-
196	30.8.2001	Pen - 1	145/-
		Electric Kettle - 1	300/-
544	31.3.2002	Printing of Economic Survey - 700 copies	2,40,965/-

5. Bill No.58 dated 9.5.2000 for Rs 2,040/- in respect of M/s.Rajiv Motors has been found without the signatures of DDO.

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13/6

CURRENT REPORT
Part - B

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Audit Memo No. 09 dated 08-11-13

PARA No. 01
Subject: Recoveries on account of License Fees/Water Charges of Government Accommodations.

As per O.M No. 18011/1/2009-POL-III dated 28-04-2011 issued by Directorate of Estates, Govt. of India, New Delhi the license fee has been revised w.e.f. 01-07-2010 for Govt. Accommodations

1. During the test check of Pay Bill Registers maintained by the office of the Planning Department, G.N.C.T. of Delhi, Delhi Secretariat, New Delhi it was observed that the department made the recoveries of license fee at the old rates whereas the rate of license fee has been revised from 01-07-2010. The detail of short recovery of license fee for the period mentioned has been given below:-

S. No	Name & Desg. With Address	PBR page No.	Period	Revised License fee	L/Fee recovered	Difference to be recovered	Total amount be recovered
1.	ShA. James Kurian, Secretary B-12 Type V, HUDCO Place, New Delhi.	P-21	12/12 to 09/13	Rs. 740/-	Rs. 556/--	Rs.184/- P.M.	10 X 184= Rs.1840/-
TOTAL							Rs. 1840/-

Rs.1840/- (Rupees One thousand eight hundred forty Only) may be recovered from the above officer. after due verification of facts and figures.
Further it is also suggested that the address of government accommodation should be mentioned in the pay bill register for which license fees is being recovered under intimation to audit.

2. Water Charges of Government Accommodation.

As per order No. F. 4(1)/ Mise. /PWD Allot./2004/8496-8500 dated 27-07-2012 issued by the Government of N.C.T. of Delhi, Public Works Department & Housing, Allotment Branch, 5th Level "B" Wing, Delhi Secretariat, New Delhi, License fee and Water Charges of Government accommodation has been revised w.e.f. July-2012.

The audit may be informed whether the rates of water charges mentioned in the revised order as stated above are applicable to the accommodations where no water charges were being recovered in the past and also no water meter was installed.

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S.No.	Name & Desg. With Address	PBR page No.	Period	Revised Water Charges w.e.f. 01-07-12	W/C recovered	W/C to be recovered (p.m)	Amount be recovered
1.	Sh. Shakal Dev Mehto, Peon D-3, Block-38, Type-1.	P-80	07/12 To 18/13	Rs. 157/-	---	Rs. 157/-	16X 157= Rs.2512/-

Ref. Audit Memo No. 11 dated: 08-11-2013

Subject: Pay Fixation Cases

During the course check of Service Books maintained by the office of the Planning Department, Govt. of N.C.T. of Delhi, Secretariat, New Delhi, the following short coming noticed by the audit:-

Shri K.C. Sharma, S.O.:- The benefit of 2nd and 3rd Financial up gradation were given to Shri K.C. Sharma, S.O. vide Order No. P. 1171-1st-2010/Pg.916-922 dated 04-02-2011 in which 3rd M.A.C.P. was given although the same is not admissible as Shri K.C. Sharma, S.O. has already got two promotions, first as S.O. (Grade Assistant (Grade Pay Rs. 4200/-) w.e.f. 01-07-1979 and second as Statistical Officer, (Grade Pay Rs. 4800/-) w.e.f. 08-09-1992, his initial appointment was as Sanganak/Statistical Investigator and Shri K.C. Sharma, S.O. is entitled only for 3rd Financial up gradation under MACP with Grade Pay of Rs.4800/- after completing 10 years of last promotion or 30 years of service. The Pay of Shri K.C. Sharma, S.O. may be revised as per similar cases may also be reviewed under intimation to audit.

Shri Surender Kumar, S.O. The 2nd Financial Up Gradation was given to the Officer w.e.f. 12-06-2009 and Grade Pay of Rs. 4800/- and opted the option to fix his pay after accrual of Annual Increment on 01-07-2009. His pay was fixed as under:-

Particulars of Pay	Pay Admissible	Pay as per Sr Book	Short Payment
Grade Pay w.e.f. 12-06-08	Rs. 15870/- +4600/-	Rs. 15870/- +4600/-	Nil
Grade Pay given w.e.f. 12-06-2009 and opted to fix his pay after accrual of Annual Increment	Rs. 15870/- +4800/-	Rs. 15870/- +4800/-	Nil
Annual Increment on 01-07-2009	Rs. 16490/- +4600/-	Rs. 16480/- +4600/-	Rs. 10/-
Benefit of 2 nd MACP on 01-07-2009	Rs. 17110/- +4800/-	Rs. 17120/- +4800/-	Rs. 10/-
Annual Increment on 01-07-2010	Rs. 17790/- +4800/-	Rs. 17780/- +4800/-	Rs. 10/-
Annual Increment on 01-07-2011	Rs. 18470/- +4800/-	Rs. 18460/- +4800/-	Rs. 10/-
Annual Increment on 01-07-2012	Rs. 19170/- +4800/-	Rs. 19160/- +4800/-	Rs. 10/-
Annual Increment on 01-07-2013	Rs. 19890/- +4800/-	Rs. 19880/- +4800/-	Rs. 10/-

The Annual Increment of Shri Surender Kumar, S.O. w.e.f. 01-07-2009 to till date may be recast, all other details may also be reviewed, under intimation to audit.

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PARA NO. 03

Ref. Audit Memo No. 12 dated:-13/11/2013

Subject :- Pay fixation of Statistical Cadre

During the test check of service book of Shri R.K. Aggarwal, S.O. & others, it is observed that their pay were revised by the Planning Department vide Office Order No. F. 1 (27)/Estt-2009/Plg./11559 dated 15-12-2009 and fixed as per letter No. F.11(4)/2006/Fin. (B) dssfb/2408-2409 dated 25-11-2009 endorsing the recommendation of Ministry of Finance, Govt. of India, Deptt. Of Expenditure, Implementation cell vide office memorandum F./No./1/1/2008-IC dated 13/11/2009 for grant of revised Pay structure of Grade pay of Rs. 4600/- in the Pay Band-2 (Rs. 9300-34800) to the posts that existed in the pre-revised scale of Rs. 6500-200-10500, as on 01/01/2006. The pay of the following officers was fixed in the revised pay structure w.e.f 01/12/2006 in pre revised scale and all the officials were placed in the pre-revised scale of Rs. 6500-200-10500 w.e.f 01/12/2006 vide order No. F.9(12)/203/CC/Plg./3520-3552 dated 17/5/2007. Order pasted in the service book of Shri R.K. Aggarwal, S.O.

(1) A.K.Kashyap, S.O, (2) Rita Saxena,S.O,(3) Ravish Aggarwal,S.O,(4) K.C.Sharma,S.O,(5) Dharpal,S.O (6) JaiShri Krishnan,S.O, and (7) Parnav Kumar Chakraborty,S.O.

The Pay of Shri R.K.Aggarwal ,SO was fixed as under:-

Pay in the old scale as on 01/01/2006	Rs. 7250/-
Pay revised as per VI CPC on 01/01/2006	Rs. 13490 + 4200 = 17690
A.) on 01/7/2006 (as per S/Book)	Rs. 18230 (in Pay Scale of Rs. 5000)
	Rs. 18900(In Pay Scale of Rs. 5500)
	Rs.14020+4200 = 18220

Actual admissible on 01/7/2006 (after increment)

On 01/12/2006 officer placed in old scale of

Rs. 6500-10500 and in P.B-2 with grade pay of Rs. 4600 Rs. 14020+4600=18620

But as per order dated 15/12/2009 pasted in Service Book, his pay was revised on 01/12/2006 (in Pay Band -2 with grade pay Rs. 4200) Rs. 14690 + 4200 = 18890. The order of Promotion / Placed vide order No. F.1 (55)/2006/Estt/Plg./3968-3974 dated 04/07/2007 was issued by the Planning Department, and benefit of one increment @ 3 % was given instead of Placed in the scale of Rs. 6500-10500 w.e.f 01/12/2006 (page No. 26 of Service Book).

In view of above, the above mentioned order is treated as promotion. The grant of next MACP is not admissible as the officer already got two promotions. Reason for granting 2nd MACP may be elucidated to audit.

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Ref. Audit Memo No. 14, Dated:-12/11/2013

Subject: Library Books.

During the test check of the Accession registers maintained by the office of the Planning Department, Govt. of N.C.T. of Delhi, Delhi Secretariat, New Delhi. The following irregularities have been noted.

The Library books issued to Officers/Officials but these books were not returned back to Library. The examples are given below:-

S. No.	Name & Designation of Officer	Accession No.	Name of Books	Date of Issue	Price (in Rs.)
1	Sh. V K Jha, Ex Addl Secy (Pig)	2016	The blue Beds Spread	30-06-2009	295.00
		1781	Vardan	19-02-2009	55.00
		2036	Achey Adhurey	30-06-2009	45.00
		2043	You Can Win	03-06-2009	285.00
		1442	Heavy Weather	01-05-2000	43.92
2	Sh. J. M. Sapotia, Secy. Finance (Commission)	1197	Future Shock	06-03-86	48.38
		1289	IACOCCA	31-03-86	45.00
		1291	Sanctuary	06-03-86	57.70
		1207	Gunnies Book of Record	02-07-86	98.00
		863	Delhi between Two Empire,	28-08-97	90.00
		1212	Education in Eighties	13.10.87	118.00
		1504	Narrow Corner	04-04-86	65.00
		1317	City of Joy	05-11-86	50.00
3	Sh. B. K. Sharma, Director (P.E.)	699	Personal Management	27-09-94	56.00
		77	India the Critical Year	04-07-97	9.50
		1545	Eicher city Map 1996	04-07-97	245.00
		1979	Towards population & Development	27-10-97	375.00
		3007	You can win	24-02-99	288.00

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	3048	Computer System	07-09-2000	299.00	
	3064	Operating System	12-03-01	320.00	
	3070	Soft ware Engg.	12-03-01	388.00	
	3098	Data Mining	13-12-02	275.00	
	3203	Eco survey of India	04-06-02	225.00	
	1613	2002-03	15-09-04	150.00	
	3067	Understanding	30-12-06	325.00	
	3029	Chambers English/Hindi	24-02-02	234.00	
	2077	S. Chaum' outline prg.	24-09-02	140.00	
	3342	Delhi Municipal act	08-11-07	295.00	
	3344	Delhi Master plan 2021	31-12-07	595.00	
	3336	Human Development Report 2007/2008	05-04-09	550.00	
	3300	Studies in Indian Economic		225.00	
	3314	Economic survey on India 2005-06	22-11-06	595.00	
	3416	Human Development Report 2006 Pre qualification	01-04-10	300.00	
1	anand, Asstt. Director	3335	Swamy's Hand Book 2008	06-11-08	170.00
		3368	FRSR Muthu Swamy's Pt. I	17-03-09	360.00
		3369	FRSR Muthu Swamy's Pt. II	17-03-09	185.00
5	Statistical	3226	Modern Microeconomics Theory of applications	18-06-13	235.00
6	h. Alpha mauel'oppo	3209	Swamy's Uniform of group C&D employees	28-04-06	50.00

It is suggested that the above books issued to the officers/officials may get collected back to library and if not collected then the cost of books as per accession register be recovered under intimation to library.

Physical verification of books as per GFR Rule 194 is not done in the Accession Register from 2005-06 to 2012-13.

It should be done under intimation to audit. All other similar cases may also be reviewed.

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Page No. 18

Ref Audit Memo No. 12 dated:-08/11/2013

subject :- Service Postage Stamps

During the test check of service postage Account Registers along with despatch register maintained by the office of Planning Department GNCT Delhi, Delhi Sect. New Delhi, the following irregularities have been noticed by the audit:-

(d) It is noticed that postage stamps have been purchased in a petty manner every now & then by taking money from imprest account or borrowed from other departments. The same were purchased in a haste at the last moment i.e. When the stamps were on the verge of exhaustion. Some examples are as under:-

S.No.	Date	Balance of stamps available (Rs.)	Note (*)
1	2	3	4
	21/4/2004	40	Purchased stamps for Rs. 100/- on 28/4/2004
	11/5/2004	14	
	13/9/2004	07	
	15/5/2005	Nil	Purchased stamps for Rs. 100/- on 16/5/2005
	13/5/2005	Nil	
	31/3/2006	15	
	13/01/2007	85	
	20/11/2007	21	
	27/12/2007	26	
	21/4/2008	41	
	13/2/2010	48	
	18/5/2010	145	Purchased stamps for Rs. 302/- on 19/5/2010
	22/9/2010	57	Purchased stamps for Rs. 459/- on 23/9/2010
	30/9/2010	57	Purchased stamps for Rs. 422/- on 05/10/2010
	23/1/2011	74	Purchased stamps for Rs. 1000/- on 24/1/11
	11/3/2011	38	
	17/10/2011	25	Purchased stamps for Rs. 594/- on 18/10/11
	21/12/11	113	Purchased stamps for Rs. 983/- on 30/12/2011

(e) The purchases shown in Col.4 above have been made by taking money from imprest account to maintain the balance of stamps. It is evident from the above that it was a regular practice to purchase stamps by taking money from imprest as & when required and this is irregular. The amount shown in column no.4 in the above table on account of purchase of service stamps from the imprest account should be got regularised from the competent authority. The stamps should be procured well in advance and not just before the moment they are going to exhaust. The consumption should be accessed on monthly/quarterly/half yearly basis and stamps should be ordered from Lead Post Office as per laid down procedure.

It is also noticed that entry of cash given to the concerned dealing hand from imprest account for purchase of postage stamps on different dates (as stated in the table on pre-page) has not been made in the Cash Book (Govt. Account) of the relevant period.

Proforma verification certificate of service postage stamps not recorded in the register which is required under R.P. Rule 192(2).

See also the entry under intimation to audit. All other similar cases may also be reviewed.

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PART-II

CURRENT AUDIT REPORT (2015-2017)

Para No. 1

Sub:-Sub:-Short recovery of License fee amounting to Rs. 2080/-
(Audit Memo No. 1 dated 16/5/2017)

As per Public Works Department & Housing, Allotment Branch, GNCTD Order no. F.4 (1)/Misc/PWD/Allot/2004/2749-2765 dated 10.3.2014, the flat rates of license fee and water charges for the various types of Govt. of NCT of Delhi (General Pool) Accommodation have been revised w.e.f. 01.07.2012 and the rates of license fee have further been revised w.e.f. 01.07.2013 vide Order No. F.4(1)/Misc/PWD &H/A-II/2004/2749-2765 dated 10.03.2014.

On scrutiny of Pay Bill Registers as well relevant recovery schedule of Licence fee, it is revealed that short recovery of license fee has been made in respect of following employee as detailed below:

Sr. No.	Name of the Employee	Address	Period	License fee/to be recovered	Amount recovered	Amount of short recovery (Rs.)
1.	Sh. Desh Bandhu Gupta, Dy. Director	B-1,Shalimar Bagh, Delhi	From 01.3.2015 to 30.4.2017 (26 months)	500/-	420/-	80x26 Rs.2080/-
Total						Rs.2080/-

Recovery of License fee amounting to Rs. 2080/- in r/o above mentioned official may be made under intimation to Audit. From the month of May 2017 the license fee is deducted @ Rs. 500/- P.M. Further, all similar cases may be reviewed and recovery, if any, be made under intimation to the audit.

Para No.2

Sub:- Irregular payment of Transport Allowance amounting to Rs.3040/-
(Audit Memo No. 2 dated 17.5.2017)

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

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During vacation the allowance shall not be admissible when such vacation spell including all kinds of leave envelopes the entire calendar month.

During the course of scrutiny of Service Book it has been observed that transport allowance had been paid to Smt. Pinky Muhania, Statistical Assistant even for the month of Feb. 2014 whereas she was on Maternity Leave w.e.f 15/1/2014 to 13/7/2014 & child care leave w.e.f. 14/7/2014 to 14/8/2015.

Sr. No.	Name of the person Designation	Month	Recovery of transport allowance
1.	Smt. Pinky Muhanja, Statistical Assistant	2/2014	Rs. 3040/- ✓
		Total	Rs. 3040/-

Over payment of Transport Allowance amounting to Rs.3040/- may be recovered from Smt. Pinky Muhania, Statistical Assistant after due verification and under intimation to audit. Further, all similar cases may be reviewed and recovery, if any, be made under intimation to the audit.

Para No.3

Sub:- Over payment of Family Planning Allowance amounting to Rs.19760 /- (Audit Memo No. 3 dated 17/5/2017)

Vide GOI decision (12) below FR 27 stipulates that "Family Planning Allowance will be related to the Grade Pay corresponding to the post against which he employee concerned will earn Family Planning Allowance. The employee is entitled to the allowance at the rate admissible to the post held at the time of sterilization. This allowance will remain fixed in the entire service.

While scrutiny of the record it has been found that Sh. Jogender Kumar, Data Entry Operator Grade B has taken the over payment of family planning allowance. It is pertinent to mention here that at the time of sterilisation he was Data Entry Operator, Grade-A in the scale of Rs.1150-1500 in the year 1990 and later this scale had revised in the pay scale of Rs.4000-100-6000 in terms of 5th Pay Commission and later on the same scale in the 6th Pay Commission is fixed in 2400 Grade Pay and family planning allowance is admissible in this scale is Rs. 210/- and he is drawing Rs. 400/- P.M. family planning allowance instead of Rs. 210/- The detail of recovery of family planning allowance of Sh. Jogender Kumar, Data Entry is as under:-

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Name of the employee	Period	Family Planning Allowance Drawn	Family planning allowance admissible	Difference of (3-4)	Overpayment of family planning allowance
1	2	3	4	5	6
1. Sh. Jogender Kumar, Data Entry Operator Grade B	9/2008 to 4/2017 (104 months)	400	210	190	104*190= Rs.19760/-

Over payment of Family Planning Allowance amounting to Rs.19760/- may please be recovered from Shri Jogender Kumar, Data Entry Operator, Grade B after due verification and under intimation to audit. Family Planning Allowance will be reduced @ Rs. 210/- from the month of May 2017. Further, all similar cases may be reviewed and recovery, if any, be made under intimation to the audit.



PARA NO. 4:-Non Production of Records.

The under mentioned records have not been produced to Audit and hence these records may be produced to next audit

2004-13

- (1) Permanent advance Register
- (2) Reconciliation of revenue receipts during audit period
- (3) Register of unserviceable store/list of idle store/equipments/Condemned items. Dead Stock Register

2015-17

- (4) Service Postage stamps account
- (5) TR-5 Register
- (6) Spouse information

Taken on file
2/2/16

A.K. Bhatt
(A.K. BHATT)

I.A.O., Audit Party No. XXIII

PART II
CURRENT AUDIT PARAS
(2017-2021)

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PART II
CURRENT AUDIT REPORT
(2017-2021)

Para-36

PARA No. 1 (Ref: Audit Memo No. 10 dated 11/06/2021)
Sub: Outstanding Contingent Advance.

During the scrutiny of contingent advance register maintained by the unit for the audit period, it was observed that advance for Rs.209823/- was drawn during the financial year 2018-19 vide BILL No.276 dated 11/09/2018 for payment to NICSI for requirement of server on NIC cloud services for IT application for outcome budget. The same was not adjusted till date as per records.

Department may take necessary steps to settle the above outstanding advance at the earliest under intimation to audit.

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PARA No. 2 (Ref: Audit Memo No. 12 dated 11/06/2021)
Sub: Non- deduction of TDS

During random check of contingency bills , it was observed that payment was made to Young Professionals (Contractual) on account of remuneration for the month of February 2019 vide bill No.CB-498 dt.6.3.2019 for Rs.239286/-. However TDS @10% was not deducted from the employees.

Sl. NO.	Name of the Yond Professional (Mr./Ms.)	Amount Paid (Rs.)	TDS to be recovered (Rs.)
1	Himasri Barman	50000	5000
2	Kalpana Raj	42857	4286
3	Preeti Vaid	46429	4643
4	Rishabh Mahenda	50000	5000
5	Vipasha Bhardwaj	50000	5000
	Total	239286	23929

Tax may be recovered from the employees concerned and deposited to Govt. account, under intimation to audit. Other similar cases, if any, may also be reviewed at office level.

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PARA No. 3 (Ref: Record Memo No. 1-7 dated 15/04/2021 & Para NO.4/2015-17)

Sub:- Non-Production of Records.

The following records were not provided for scrutiny: -

Period 2017-21

1. GAR-6 Stock Register
2. Budget Control Register
3. Spouse Information
4. Postage Stamp Account
5. List of Obsolete / unserviceable / condemned items lying in store, Dead stock Register

Period 2004-13

1. Permanent Advance Register
2. Reconciliation of Revenue Receipts
3. Register of unserviceable store/list of idle store/equipments, condemned items, Dead stock Register

Period 2015-17

1. GAR-6 Stock Register
2. Budget Control Register
3. Spouse Information
4. Postage Stamp Account

The same may be provided to next audit.

or 2/16
(V. S. RANJITH)
Inspecting Audit Officer/AO
AUDIT PARTY NO. XXI

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PART-III
TEST AUDIT NOTES (2017-21)

TAN No. 01 (Ref: Audit Memo No. 8, dated 09/06/2021)

Sub: Shortcomings in Pay Bill Registers/Bill Registers.

On test check of PBRs and Bill Registers for the audit period 2017-18, following shortcomings have been observed by the audit.

PBRs:

The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR not found completely filled in. Pay Level of the employees are not mentioned in most pages.

Bill Registers :

(1) Signature of DDO- Particulars of every bill presented to PAO need to be entered at Col. 2 of the bill register and its net amount in Col. 3. Further, these entries must be attested with date by the DDO at Col-4 at the time of signing the bill and before presentation to PAO. But, it was noticed that DDO has not signed the bill registers at many places .

(2) Col. 5,6,7,8 and 9 should be completed so as to check the actual amount admitted/passed by the PAO office and timely receipt of cheque/payment, but the same has not been completed in respect of most of the bills. The date of payment/ ECS/RTGS is also not mentioned anywhere.

Rectification of above shortcomings may be made and shown to next audit.

TAN No. 02 (Ref: Audit Memo No. 11, dated 11/06/2021)

Sub: Shortcomings in Log Books of Vehicles

On test check of Log books of vehicles maintained by the unit during the audit period, the following shortcomings were observed by the audit:

1. Mandatory page counting certificate was not recorded on the first pages of some registers.
2. Entry of Petrol/Diesel received were not signed by officer-in-charge/higher authority in column No.12.
3. As per staff car rules, officer using the staff car should note in appropriate column provided in the log book in their own handwriting the mileage at the start and at the completion of each trip after verifying the same from the kilometer and give sufficient particulars such as kilometers covered for each place, purpose of journey, period of detention etc., but the same were not recorded in the log books

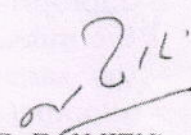
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4. Monthly closing has not been prepared should be signed by the authority above the level of official/officer who records day-to-day entry in the log books.
 5. Every official journey should be shown with specific purpose in Column No.9.in stead of mentioning as "official".
- The above deficiencies may be removed and shown to next audit.

TAN No. 03 (Ref: Audit Memo No. 13, dated 14/06/2021)
Sub: Deficiency in maintenance of Service Books

On random check of Service Books maintained by the office, the following shortcomings were observed:

- (i) Re-attestation – The particulars of each government servant at the first page of service book should be re-attested after every five years with dated signature by the competent authority. But the same was not found in any of the service books.
- (ii) Service Book to be shown to the official every year – As per SR 202, the Service Book is required to be shown to the official every year and his signature obtained in token of his perusal. The same was not found in any of the service books.
- (iii) Entry of Aadhar Number has not been made in any of the Service Books as per instructions circulated by the Pr. Secretary (Finance), Finance Department, Govt. of NCT of Delhi vide No.F.3(03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015.
- (iv) Photographs of the employees are either very old and in some cases not attested.
- (v) Annual Service Verification : The annual service Verification is not completed in some service books. For eg:
 - (a) Smt. Seema Sharma (found upto 31/07/14)
 - (b) Smt. Paramjeet Kaurt (found upto 23/05/16)
- (vi) Verification and communication of qualifying service after 18 years of service or 5 years before retirement.- As per Rule 32 of CCS (Pension) Rules, on completion of 18 years or 5 years before the date of retirement, whichever is earlier, verification of services of the Government servant concerned should be completed and a certificate of verification issued to him in the prescribed form (Form 24). However the service has not been got verified in following cases
 - (a) Sh. Om Prakash Nimoria
 - (b) Sh. Rukhnami Ming, DEO Gp-B
 - (c) Sh. Ramesh Chander Peon
 - (d) Sh. Chaman Singh, Peon


(V. S. RANJITH)
Inspecting Audit Officer/AO
AUDIT PARTY NO. XXI

B/C

PART -II
CURRENT AUDIT REPORT
(2021-22)

Audit Para No: 01

(Memo. No. 06 dt. 23/11/2022)

Sub. :- Discrepancies in Stock Registers.

During the test check of Stock Registers maintained by Planning Department, 4th floor, "B" Wing, Delhi Sectt., New Delhi, the following shortcomings have been noticed during the audit period 2021-22 :-

1. Rule 213(1) and 213(2) of GFR 2017 stipulates that physical verification of stocks should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register. On scrutiny, it has been observed that physical verification of non-consumable stock register were not done for the period 2021-22.
2. Separate Property Register is not maintained.
3. Each and every entry made in the Stock registers should be signed by the Incharge/HOO, but the same is not done.

HOO may take necessary steps to remove the above discrepancies and shown to next audit.

Audit Para No. 02

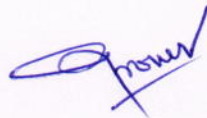
(Memo.No.09 dt. 24/11/2022)

Subject :- Purchases not made through GeM.

As per Rule-149 of GFR 2017, the procurement of goods and services by the Departments will be mandatory for Goods & Services available on GeM. On scrutiny of vouchers/bills for the audit period 2021-2022, it has been observed that the following purchases were not made through GeM:

S.No.	Name of Item	Quantity	Name of Firm	Amount (in Rs.)
1.	HP LJ color Pro.	01	M/s Planet 9X Tech.	89000/-
2.	Printers	02	M/s Planet 9X Tech.	54000/-
3.	HP Desktop (computers)	02	M/s Jastech Info. Pvt. Ltd.	110000/-

The above expenditure may be got regularized from the competent authority under intimation to audit.



5/2

Audit Para – 3**(Memo No: 10 dt. 25/11/2022)****Subject: Discrepancies in Library records.**

During the test check of Library Records maintained by Planning Department, 4th floor, "B" Wing, Delhi Sectt., New Delhi, the following shortcomings have been noticed during the audit period 2021-22 :

(A) The Library books issued to the following Officers/Officials, but these books were not returned back to Library as per details given below :-

Sr. No	Name & Designation of Official/Officer	Accession No.	Name of Book	Date of Issue
1.	Sh. D.B.Gupta, Dy. Director	3562 & 3563	Eco. Survey of India Vol.- 1&2	24-08-2020
2.	Ms. Manju Sahu, Dy. Director	3508 & 3561	Eco. Survey of India	01-03-2021
3.	Sh. Dharmesh Kr., Jr. Asstt.	3523,3521 & 3522	Pay Rules 2017, Leave Rules 2017, Pension Rules 2017.	02-08-2021
4.	Sh. Raj Kumar Gupta, UDC	3515 & 3516	Establishment & Administration 2018	03-03-2020
5.	Sh. K. Shriram, AAO	3538 & 3542	Travelling Allowance & Medical Attendance	20-01-2021
6.	Sh. K. Shriram, AAO	3554, 3559 & 3555	Income Tax Salaries, Hand Book 2021 & General Financial Power	16-02-2021
7.	Sh. Permanand, Jt. Director	3564	RTI	21-07-2022
8.	Sh. M.John, S.O.	3516	Establishment & Administration	02-09-2022

(B) As per Rule 215 of GFR 2017 which provides "complete physical verification of books should be done every year in case of library having not more than twenty thousand volumes". On scrutiny it was observed that Physical verification of books was not done during the period 2021-2022.

(C) Planning department is purchasing 10 newspapers and 14 magazines for its library, but Old newspapers/magazines were not sold/disposed off after Feb. 2021.

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

4/12

SUB:- Recovery of overpayment of Transport Allowance amounting to Rs. 90,956/-

As per TA Rules, Transport Allowance is not admissible during absence from duty for a full calendar month due to leave training/tour etc. However, if the absence covers part of any calendar month, TA will be admissible for full month.

During test check of Attendance Registers and PBRs provided by the Planning Department, it revealed that the office had made payment of Transport Allowance to following officials /Staff during the full month leave/absence:

S.No.	Name of the Employee & Designation S/Sh./Smt.	Period of leave/absence for full calendar month(s)	TA paid (in Rs.)	Total Amount Recoverable (in Rs.)
1	Anjana Gauba, Librarian	May, 21	4212/-	4212/-
2.	Jeet Singh, PS	May, 21 and October 21	4212 + 4608/-	8820/-
3	Monika Verma, SA	May, 21	4212/-	4212/-
4.	Prateek Jain, SA	May, 21	4212/-	4212/-
5.	Munish Kumar, SA	May, 21	4212/-	4212/-
6.	Manish Kumar, Jr. Asstt.	May, 21	1580/-	1580/-
7.	Shweta Singh, SA	May, 21	4212/-	4212/-
8.	Anjali Sharma, SA	May, 21	4212/-	4212/-
9.	Rukmani, DEO	May, 21	4212/-	4212/-
10.	Rajni Negi, DEO	May, 21	4212/-	4212/-
11.	Vineet Bhardwarj, SA	May, 21	4212/-	4212/-
12.	Shubham Gupta, SA	May, 21	4212/-	4212/-
13.	Anuj Kumari, SA	May, 21	4212/-	4212/-
14.	Shweta Singh, SA	May, 21	4212/-	4212/-
15.	Kiran Chauhan, SA	May, 21	4212/-	4212/-
16.	Manumita Trivedi, SA	May, 21	4212/-	4212/-
17.	Anjali Sharma, SA	May, 21	4212/-	4212/-
18.	Pooja Gupta, SA	May, 21	4212/-	4212/-
19.	Jayotsana Taneja, SA	May, 21	4212/-	4212/-
20.	Vikas Mishra, SA	May, 21	4212/-	4212/-
21.	Neeraj Gulia, Jr. Asstt.	May, 21	1580/-	1580/-

22.	Narender, Jr. Asstt.	May, 21	1580/-	1580/-
23.	Manish Gupta, Jr. Asstt.	May, 21	1580/-	1580/-
			TOTAL	90956/-

3/2

Over payment of Transport allowance may be recovered from the officials concerned after due verifications of facts and figures and shown to next audit. Other similar cases may also be reviewed under intimation to the audit.

Audit Para – 5

(Memo No. 02 dt. 21/11/2022)

Sub: Condemnation of unserviceable/obsolete items.

During the test Audit of unserviceable records of Planning Department, New Delhi for the period of 01-04-2021 to 31-03-2022, it was observed that unserviceable items were lying in the department to the tune of Rs. 39118/- as detail provided by the office.

Since, with the passage of time, these items are losing their residual value. If these items have completed their useful life and cannot be used economically in the school.

Head of Office may take necessary steps to condemn these items as per the prescribed procedure in GFR 2017 at the earliest under intimation to audit.



9

2/2

TEST AUDIT NOTE

TAN – 1

(Memo No: 04 dt. 22/11/2022)

Subject- Improper maintenance of Service Books:

During the test check of Service Books, the following shortcomings have been observed:

(A) Subject:-Inclusion of Aadhar (Unique Identification) number in Service Book of Government Servants.

On perusal of Service Book of the staff of the Planning Department, 4th floor, "B" Wing, Delhi Sectt., New Delhi, it has been found that entry of Aadhaar Number has not been made in the Service Book of staff as per instructions circulated by the Pr. Secretary (Finance), Finance Department, Govt. of NCT of Delhi vide No. F.3(03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015 e.g. Ms. Anuj Kumari, Statistical Assistant. It has further been advised that detail of Aadhaar Number of employee in pension papers of the retirees should invariably be made so as to enable the Pay & Accounts Office to mention the details of Aadhar number in Pension Payment Orders.

(1) Re-attestation of Bio-data:

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

(2) GPF No. /Pran No. not recorded:

GPF No./Pran No. has not been recorded in the service books. eg. Ms. Sasmita Sahu, Statistical Asstt.

(3) Photo not attested by HOO

Photograph pasted on the front page of the Service Book should be attested by Head of Office. But, the photograph has not been attested by HOO in some of the service books. e.g. Sh. Mahender Singh, Driver and Smt. Seema Rajput, Statistical Assistant.

(4) Most of officials' service is not verified by DDO/HOO.

(5) Finger impression of many of the officials are not found at the first page of service books.

HOO is hereby advised to remove the above irregularities and other similar cases may also be reviewed .

TAN- 2

(Memo No.05 dt.22.11.2022)

Subject :- Improper maintenance of Pay Bill Registers.

During the test check of the PBRs maintained by the school for the Audit period 01-04-2021 to 31-03--2022 following irregularities have been noticed: -

1. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR in respect of most of the officials not found filled in. Apart from name, other details like pay (Basic + Grade Pay), details of loan /advances/ refunds, installment No., PAN No. etc. were also not found completely filled.
2. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in many pages of the PBR. This information is required for calculation of Income Tax, GPF contribution etc. Also, information about the employees who have been transferred out of the unit have not been recorded in the PBR and if recorded, not signed by the Competent Authority. Copy of LPC is also required to be appended with the respective page in the PBR.
3. Each entry in the PBR should be signed by the DDO which has not been done in the year 2021- 2022.
4. 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.

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



(RAJESH GROVER)
Inspecting Audit Officer
Audit Party No-XXVII