

53793/Sot(4)
29/09/2020

O/o Commissioner (Tpt)
CD No. TPT/2020/.....53793
Dated.....20/09/20

GOVERNMENT OF N.C.T. OF DELHI
4TH LEVEL, C-WING, DELHI SACHIVALAYA
I.P. ESTATE, NEW DELHI-110002

No.F.1/Audit/DA/2020/PAO-11/1417/ 3953-3954 Dated: 23/9/2020
To

✓ The Commissioner,
Transport Department,
Govt. of NCT of Delhi,
5/9, Under Hill Road,
Delhi-110054

TPT/R861
NO.....
28 SEP 2020
53793

Sub:- IAR in r/c Transport Department, 5/9, Under Hill Road, Delhi - 110054 for the period 2017-18 to 2018-19.

Sir,

I am directed to forward herewith a copy of the Internal Audit Report in r/c Transport Department, 5/9, Under Hill Road, Delhi - 110054 for the period 2017-18 to 2018-19 containing 93 Paras + 01 TAN (79 old paras with recovery of Rs. 7,64,863/- and 14 New Paras + 01 TAN with recovery of Rs. 4,56,343/-) with total recovery of Rs. 11,61,206/- (Eleven Lakh Sixty One Thousand Two Hundred Six Only).

It is requested that the Officer(s) concerned may be directed to take immediate action for the settlement of all audit paras and recoveries may be made immediately.

Yours faithfully,

(YOGESH GUPTA)
ACCOUNTS OFFICER (AUDIT)

Encls. As above

No.F.1/Audit/DA/2020/PAO-11/1417/

Dated:-

Copy forwarded to HOO/DCA, Transport Department, 5/9, Under Hill Road, Delhi - 110054 for the period 2017-18 to 2018-19 along with the copy of the IAR with the request to take appropriate action in view of the shortcomings pointed out in the audit report and send the compliance of all audit paras supported with duly attested documentary proof, within 30 days from the date of receipt of this letter. Recoveries may be made on priority basis.

Encls. As above

(YOGESH GUPTA)
ACCOUNTS OFFICER (AUDIT)

Account Branch (TPT)
5/9, Under Hill Road,
Delhi-54
No. 3110
Dated: 20/09/2020

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DIRECTORATE OF AUDIT
GOVERNMENT OF N.C.T. OF DELHI
4TH LEVEL, C- , DELHI SECTT,
LP ESTATE, NEW DELHI-110002

Sub: - Internal Audit Report on accounts of the Transport Department, 5/9 Under Hill Road, Delhi-54 for the period 2017-18 to 2018-19.

INTRODUCTION

The accounts of Transport Department, 5/9 Under Hill Road, Delhi-54 for the period 2017-18 to 2018-19 were test audited by the Audit Party No- 01 during the period 22.07.2019 to 07.08.2019 (12 working days), comprising of Sh. Sanjay Kumar Bhargava, (AO/ I.A.O), and Sh. Chander Shakher, ASO/HC

Aims and Objectives:-

The Transport Department of Govt. of NCT of Delhi is entrusted with the responsibility of providing an efficient public transportation system, control of vehicular pollution, registration of vehicles in Delhi, issuance of Driving license, issuance of various permits, collection of Road Taxes. The Department is also entrusted in policy making, co-ordination, implementation, monitoring and regulatory functions of all the transport related aspects of National Capital Territory of Delhi.

Name of the HOD/HOO/DDO/ during the period of Audit 01-04-2017 to 31-03-2019

Head of the Department

S.NO.	Name of the Officer	Designation	Period	
			From	To
1	Versha Joshi	Secretary-cum-Commissioner	01.01.2017	23.01.2018
2	Rajeev Verma	Secretary-cum-Commissioner	24.01.2018	Till Now

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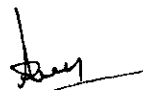
S.NO.	Name of the Officer	Designation	Period	
			From	To
1	Asha Chaudhary Malhotra	Dy. Commissioner	Jan-2017	Feb-2017
2	Vishwas Roy	Dy. Commissioner	March 2017	August-2017
3	D.R.Arora	Dy. Commissioner	Sept-2017	January-2018
4	Vinay Kumar Mongia	Dy. Commissioner	Feburary-2018	May-2018
5	Anil Kumar Sharma	Dy. Commissioner	June-2018	August-2018
6	Asha Chaudhary Malhotra	Dy. Commissioner	Sept-2018	Jan-2019
7	Manoj Kumar Pandey	Dy. Commissioner	Feb-2019	Till Now

DDO

S.No.	Name & Designation	From	To
1	Sh. Sanjeev Sharma, DDO	01.04.2017	31.12.2017
2	Sh. Pradheep Bhaskar, DDO	01.01.2018	Till Date
3			

CASHIER

S.No.	Name & Designation	From	To
1	Sh. Om Prakash, Head Cashier	01.04.2017	Till Date
2	Sh. Kawal Das, Cashier	01.04.2017	Till Date



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Details of sanctioned / filled / vacant position of Cadre Posts as on 30.07.2019

Category	Designation of the Post	Pay band with the Grade Pay of the Post	Number of Sanctioned Posts	Filled Posts	Vacant Posts
Group-A	Gazetted				
	Secretary Cum-Commissioner (Tpt)	IAS	1	1	0
	Spl. Commissioner (Tpt)	IAS / DANICS	0	2	-2
	Joint Commissioner (Tpt)	DANICS	2	0	2
	Addl. Commissioner (UTCS)/DANICS JAG-II	DANICS JAG-II	1	0	1
	Controller of Accounts		1	1	0
	Dy. Commissioner (Plg. & Stat)	15600+6600	1	1	0
	Deputy Controller of Accounts	15600+6600	1	1	0
	Sr. System Analyst	15600+5400	1	1	0
	Sr. Accounts Officer		1	1	0
	System Analyst	15600+5400	2	2	0
	Asstt. Director (Plg)	15600+5400	2	2	0
	Group-B	Dy. Commissioner (UTCS)	DANICS	5	4
Vigilance Officer		ADHDC DANICS	1	0	1
Administrative Officer/Gr.I(DASS)		9300+4800	10	3	7
Accounts Officer		15600+5400	1	1	0
Asstt. Programmer		9300+4800	10	3	7
Sr. P.A/ Stenographer Gr.I		9300+4800	2	2	0
AAO		9300+4800	9	4	5
Statistical Officer/ Research Officer		9300+4600	4	1	3
Group-B	Non Gazetted				
Group-B	Head Clerk	9300+4600	20	11	9
Group-C	Statistical Investigator / Assistant	5200+2400	18	2	16
	Stenographer	5200+2400	16	7	9
	DEO	5200+2400	19	15	4
	Sr Asstt	5200+2400	70	31	39
	Jr Asstt	5200+1900	184	86	98
	Total		382	182	200

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Details of sanctioned / filled / vacant position of Ex-Cadre Posts

Category	Designation of the Post	Pay band with the Grade Pay of the Post	Number of Sanctioned Posts	Filled Posts	Vacant Posts	Remarks
Group-A	Jt.Comm. (Tech.)	15600+6600	1	0	1	
	DY.Comm.(Tech.)	15600+6600	5	1	4	75%-(4 Post by Promotion) & 25%-(1 Post by Deputation)
Group-B	PCO	9300+4600	20	15	5	
	Asstt. Secy. (STA)	9300+4600	1	0	1	
	Technical Officer	9300+4600	1	0	1	
	MLO	9300+4600	24	18	6	
	CMVI	9300+4200	1	0	1	
	Workshop Supdt	9300+4200	1	0	1	
	MVI	9300+4200	44	18	26	
	PLTI	9300+4200	38	16	22	
	HQI	9300+4200	6	1	5	1 Working as MLO on CDC
Group-C	DI	5200+2800	5	1	4	
	RSI	5200+2800	6	0	6	
	DTI	5200+2400	8	0	8	
	Driver	5200+1900	16	14	2	
	Class-IV	5200+1800	120	72	48	
	Total		297	156	141	

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Details of sanctioned / filled / vacant position of Enforcement wing.

Category	Designation of the Post	Pay band with the Grade Pay of the Post	Number of Sanctioned Posts	Filled Posts	Vacant Posts
Group-A	Enforcement Officer	9300+4600	10	1	9
	Inspector Enforcement	9300+4200	13	7	6
Group-C	Sub-Insp.	5200+2400	74	20	54
	ASI	5200+1900	77	57	20
	Head Constable	5200+1800	218	145	73
	Foot Constable	5200+1800	427	5	422
	Total		819	235	584

BUDGET ALLOCATION AND EXPENDITURE FOR THE YEAR 2017-2018 & 2018-2019

Year	Budget Allotted	Expenditure
2017-2018	41752600000	41416714161
2018-2019	30334100000	29677689231

Statutory Audit

Statutory Audit General / Statutory Audit of this Department has been conducted by the AGCR as per details given below:-

Phase Audit up to Financial Year-2016-17

Revenue Audit up to Financial Year-2017-18

Maintenance of Records

The maintenance of records of the Transport Department, 5/9 Under Hill Road, Delhi-54 for the period 2017-18 to 2018-19 was found satisfactory subject to observations made in the Current Audit Report and in Test Audit Notes.

PART-I

Old Audit Report

There were 81 audit para's involving recoveries of Rs.7,04,863/- outstanding. The transport Department has not shown compliance besides verbal and written reminder to any of the previous audit Para. Two paras taken as a fresh. However, all the 79 paras are outstanding and have been included in the current audit report as Part-I (Old Audit Report).



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S.N o.	Year	Total Para's	Total Recovery	Para Settled	Para no. of Settled Para's	Outstanding Para's with para No.	Balance Recovery
1	1976-77	10	0	0	0	1-10	0
2	1977-78	17	0	0	0	11-27	0
3	1978-79	18	0	0	0	28-45	0
4	1979-81	6	1876	0	0	46-51	1876
5	2006-08	3	14301	0	0	52-54	14301
6	2008-13	11	226498	0	0	55-65	226498
7	2013-16	9	449228	1	71	66-73	449228
8	2016-17	7	12960	1	81	74-79	12960
	Total	81	704863	2		79	704863

Current Audit Report

During the course of current audit, 15 Observation memos & 01 record Memo were issued highlighting various irregularities. Recoveries to the tune of Rs.456343/- were pointed out by the Audit. The Department has submitted replies of 01 Audit Memos i.e, No.,04, and recovered Rs. Nil -on the spot. Therefore, the remaining 15 memos have been converted into 14 Audit Para with recovery of Rs. 456343/- & 01 number of TAN.

Detail of Current Recoveries

S. No.	Memo No.	Converted into Para No.	Subject	Recovery proposed	Amount recovered on the spot	Balance yet to be recovered
1	02	--	Recovery of Licence fee amounting to Rs.53375/-	53375	0	53375
2	03	--	Overpayment of Washing Allowance amounting to Rs.41400/-	41400	0	41400
3	06& 06(A)		Recovery of Bonus amounting to Rs.13816/-	13816	0	13816
4	07		Short-deduction of subscription towards DGEHS	41000	0	41000
5	09		Wrong pay fixation Recovery of Rs.59622/-	59622	0	59622
6	10		Short deduction of UTGEIS amounting to Rs.8640/-.	8640	0	8640
7	11		Excess reimbursement of Children Education Allowance amounting to Rs.12000/-	12000	0	12000
8	12		Over payment of arcar amounting	189410	0	189410

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			to Rs.1,89,410/-			
9	13		Recovery of transport allowance amounting to Rs.37080.	37080	0	37080
			Total	456343	0	456343

The Internal Audit Report has been prepared on the basis of information/records furnished and made available by the Transport Department, 5/9 Under Hill Road, Delhi-54 for the period 2017-18 to 2018-19. The Audit disclaims any responsibility for non production of record/information or mis-information provided by the Transport Department, 5/9 Under Hill Road, Delhi-54. The responsibility for any legal or other liabilities, which may arise at any point of time in any way from this report, may be put on, the whole or a part of it, lies with the Transport Department, 5/9 Under Hill Road, Delhi-54. The Dte. of Audit is not responsible for any legal consequences arising at any time in the future, in whatsoever manner and whatsoever ways.


I.A.O.,

Audit Party No 01

Transport Department, 5/9 Under Hill Road, Delhi (1417/11)

S.No.	Start Year	End Year	Para No.	Subject of Para	Amount
1	1-Apr-76	31-Mar-77	1	Non-recovery of excess telephone bills	0
2	1-Apr-76	31-Mar-77	2	Log Books	0
3	1-Apr-76	31-Mar-77	3	Wrong Payment of OTA	0
4	1-Apr-76	31-Mar-77	4	Doubtful Payment of HRA	0
5	1-Apr-76	31-Mar-77	5(2)	Cash Book	0
6	1-Apr-76	31-Mar-77	6	Hiring of Type writer	0
7	1-Apr-76	31-Mar-77	7	Stock Register (Stationery)	0
8	1-Apr-76	31-Mar-77	8	Stock Register (Forms)	0
9	1-Apr-76	31-Mar-77	9	Service Books	0
10	1-Apr-76	31-Mar-77	10	GPF of Class IV	0
11	1-Apr-77	31-Mar-78	11	Short recovery of HRA	0
12	1-Apr-77	31-Mar-78	12	Contract of Cycle/M.Cycle/Car stand	0
13	1-Apr-77	31-Mar-78	13	Delay in deposit of Govt receipts	0
14	1-Apr-77	31-Mar-78	14	Undisburse amount delay in refund	0
15	1-Apr-77	31-Mar-78	15	Contingent Exp.	0
16	1-Apr-77	31-Mar-78	16	Suspension Cases	0
17	1-Apr-77	31-Mar-78	17	Loan to DT DC	0
18	1-Apr-77	31-Mar-78	18	Short recovery of Income Tax	0
19	1-Apr-77	31-Mar-78	19	Service Books	0
20	1-Apr-77	31-Mar-78	20	PBR	0
21	1-Apr-77	31-Mar-78	21	Stock a/c	0
22	1-Apr-77	31-Mar-78	22	Telephone Register	0
23	1-Apr-77	31-Mar-78	23	Log Books & History sheet	0
24	1-Apr-77	31-Mar-78	24	Embezzlement of Conveyance charges	0
25	1-Apr-77	31-Mar-78	25	CDS a/c	0
26	1-Apr-77	31-Mar-78	26	GPF Class IV	0
27	1-Apr-77	31-Mar-78	27	Losses Certificate	0
28	1-Apr-78	31-Mar-79	28	Contingency Vouchers	0
29	1-Apr-78	31-Mar-79	29	Ground Rent from Petition	0
30	1-Apr-78	31-Mar-79	30(1)	Contract for Cycle / Motor Cycle / Car Stands	0
31	1-Apr-78	31-Mar-79	31	GPF Class IV a/c	0
32	1-Apr-78	31-Mar-79	32	TA Claims	0
33	1-Apr-78	31-Mar-79	33	LTC Claims	0
34	1-Apr-78	31-Mar-79	34	Log Books	0
35	1-Apr-77	31-Mar-78	35	Stock Register	0
36	1-Apr-77	31-Mar-78	36	Wrong fixation of Pay	0
37	1-Apr-77	31-Mar-78	37	PBR	0
38	1-Apr-77	31-Mar-78	38	Expenditure on binding	0
39	1-Apr-78	31-Mar-79	39	Telephone Register	0
40	1-Apr-78	31-Mar-79	40	Retirement benefits	0
41	1-Apr-78	31-Mar-79	41	Non-Recovery of GPF Advance	0
42	1-Apr-78	31-Mar-79	42	CGEIS	0
43	1-Apr-78	31-Mar-79	43	Bill Register	0
44	1-Apr-78	31-Mar-79	44	Drawl of Contingent Advance	0
45	1-Apr-78	31-Mar-79	45	Sanction of Contingent Expenditure	0
46	1-Apr-79	31-Mar-81	46	Cash Book	0
47	1-Apr-79	31-Mar-81	47	Income Tax	1876
48	1-Apr-79	31-Mar-81	48	Contingency Bills	0
49	1-Apr-79	31-Mar-81	49	Bill Register	0
50	1-Apr-79	31-Mar-81	50	Service Books	0
51	1-Apr-79	31-Mar-81	51	GPF of Class IV employees	0

52	1-Apr-06	31-Mar-08	52	Avoidable Expenditure of Rs. 10.53 lakhs on account of security arrangement for HQrs. of Transport Department	0
53	1-Apr-06	31-Mar-08	53	Discrepancies / Shortcomings in Contingency Bills for the year 2006-07 & 2007-08	0
54	1-Apr-06	31-Mar-08	54	Recovery of Excess Payment made to suspended employees	14301
55	1-Apr-08	31-Mar-13	55	Irregular payment of Rs. 1,39,314/- for purchase of furniture	0
56	1-Apr-08	31-Mar-13	56	Non deduction TDS on account of VAT from Sanitation Contractors	69438
57	1-Apr-08	31-Mar-13	57(1)	Petro Miles for Fuel	0
	1-Apr-08	31-Mar-13	57(2)	Discrepancies in Petrol Account	0
58	1-Apr-08	31-Mar-13	58	Irregular Pay Fixation	0
59	1-Apr-08	31-Mar-13	59	Over payment of Transport Allowance	6640
60	1-Apr-08	31-Mar-13	60	Irregularities in purchase of stationery items/General items	0
61	1-Apr-08	31-Mar-13	61	Irregular payment of Children Education Allowance	27000
62	1-Apr-08	31-Mar-13	62	Non settlement of LTC Advance	123420
63	1-Apr-08	31-Mar-13	63	Non settlement Loans	0
64	1-Apr-08	31-Mar-13	64	Non settlement of Abstract Contingent Bills	0
65	1-Apr-08	31-Mar-13	65	Loss of Property	0
66	1-Apr-13	31-Mar-16	66	Short deduction of Rs. 86,730/- towards UTGEIS	86730
67	1-Apr-13	31-Mar-16	67	Recovery of Rs. 30,520/- on account of Short deduction of License Fees & Water Charges	30520
68	1-Apr-13	31-Mar-16	68	Irregular payment observed in LTC Claims amounting to Rs. 3,11,328/-	311328
69	1-Apr-13	31-Mar-16	69	Non deduction of TDS amounting to Rs. 20,650/-	20650
70	1-Apr-13	31-Mar-16	70	Non disposal of unserviceable items	0
71	1-Apr-13	31-Mar-16	71	Irregular purchase of Photocopier Machine	0
72	1-Apr-13	31-Mar-16	72	Excess payment made from monthly user charges of Data Cards	0
73	1-Apr-13	31-Mar-16	73	Non observance and abidance by the terms and conditions laid in the contract agreement	0
74	1-Apr-16	31-Mar-17	74	Short deduction of Rs. 9720/- towards UTGEIS in r/o Motor Licensing Officer/Pollution Control Register	9720
75	1-Apr-16	31-Mar-17	75	Short deduction on account of License Fee for Rs. 3240/-	3240
76	1-Apr-16	31-Mar-17	76	Purchase of stationery without revalidating the lapse sanction	0
77	1-Apr-16	31-Mar-17	77	Information regarding extension of the validity of contract of sanitation services	0
78	1-Apr-16	31-Mar-17	78	Discrepancies/Irregularities noticed in payment of Electricity Bills	0
79	1-Apr-16	31-Mar-17	79	Discrepancies/Irregularities noticed in payment of Water Bills	0
80	1-Apr-17	31-Mar-19	1	Recovery of License Fee	53375
81	1-Apr-17	31-Mar-19	2	Overpayment of Washing Allowance	41400
82	1-Apr-17	31-Mar-19	3	Recovery of Bonus	13816
83	1-Apr-17	31-Mar-19	4	Short deduction of subscription towards DGEHS	41000
84	1-Apr-17	31-Mar-19	5	Wrong Pay Fixation	59622
85	1-Apr-17	31-Mar-19	6	Short deduction of UTGEIS	8640
86	1-Apr-17	31-Mar-19	7	Excess reimbursement of Children Education Allowance	12000
87	1-Apr-17	31-Mar-19	8	Over payment of Arrear	189410
88	1-Apr-17	31-Mar-19	9	Recovery of Transport Allowance	37080
89	1-Apr-17	31-Mar-19	10	Non payment of Rent & Electricity Charges of Amul Parlor in the premises of the Head Quarter Building	0
90	1-Apr-17	31-Mar-19	11	Non condemnation of unserviceable vehicles	0
91	1-Apr-17	31-Mar-19	12	Non settlement of Abstract Contingent Bills amounting to Rs. 5.5. Crore	0
92	1-Apr-17	31-Mar-19	13	Loss due to Fire	0
93	1-Apr-17	31-Mar-19	14	Non production of Record	0
				TOTAL	1161206

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PART-II
CURRENT AUDIT REPORT (2017-18 to 2018-19)

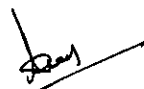
PARA No.01- Recovery of Licence fee amounting to Rs.53375/-

(Ref: Audit Memo No. 02 Dated: 25/07/2019)

As per public works department, Govt. of NCT of Delhi letter no.F.4(1)/Misc/PWD&H/A-II/2004/PF/10039-51 dated 16.07.2018 rate of licence fee of the Govt. of Delhi residential accommodation has revised w.e.f. 01.07.2017.

During the Audit, it has been observed from the PBR that the department has not deducted the licence fee at the enhanced rates w.e.f. 01.07.2017. The details of recovery for the period from 01.07.2017 to 31.07.2019 (25 months) are as under:-

S. no			Licence fee deducted	Enhanced License fee	Difference	Amount of Recovered
✓ 1	SATISH CHANDER, Non Peon	TYPE-II	245	310	65	1625
✓ 2	RAJINDER SINGH SOLANKI, Chowkidar	TYPE-II	245	310	65	1625
✓ 3	ASHOK KUMAR, Faresh	TYPE-I	135	150	15	375
✓ 4	CHANDER PAL-I, Non Peon	TYPE-I	135	150	15	375
✓ 5	DIN DAYAL, Swceper	TYPE-I	135	150	15	375
✓ 6	Mohd ZAMIL, Non Peon	TYPE-II	245	310	65	1625
7	BIRENDER SINGH RAWAT, Non Peon	TYPE-I	135	150	15	375
8	SHYAM BIHARI, Non Peon	TYPE-II	245	310	65	1625
9	SATENDER KUMAR, Sweeper	TYPE-II	245	310	65	1625
10	KAMAL KISHORE, Chowkidar	TYPE-I	115	150	35	875
11	SATYA PAL, Sr. Sg. Aned	TYPE-I	135	150	15	375
12	ANIL BANKA, Addl. Comm.	TYPE-IV	500	640	140	3500
13	VIJENDER KUMAR, DC	TYPE-F	1065	1270	205	5125
14	TAPAN KR GUPTA, AAO	TYPE-II	245	310	65	1625
15	NAMO NARAIN MEENA, ASI	TYPE-II	245	310	65	1625
16	CHANDAN SINGH RAWAT, HC	TYPE-I	135	150	15	375
17	RAJESH KUMAR, ASI	TYPE-II	245	310	65	1625
18	RAVI KAMAL, HC	TYPE-II	245	310	65	1625



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19	SATENDER CHATTERJEE, HC	TYPE-II	245	310	65	1625
20	ARJUN SINGH, Driver	TYPE-II	245	310	65	1625
21	CHANDER BHAN PANDEY, Driver	TYPE-II	245	310	65	1625
22	RAJ PAL SINGH, Driver	TYPE-II	245	310	65	1625
23	VACHASPATI KOTHARI, Driver	TYPE-II	245	310	65	1625
24	HARINDER SINGH, HC	TYPE-II	245	310	65	1625
25	PRAKASH SINGH RAWAT, HC	TYPE-I	135	150	15	375
26	ARUN JAGAN NATHAN, UDC	TYPE-II	245	310	65	1625
27	C.SHRI RAMAN, HC	TYPE-III	370	470	100	2500
28	SARVESH KUMAR, UDC	TYPE-II	205	310	105	2625
29	MONALISA GAUTAM, UDC	TYPE-II	245	310	65	1625
30	PUSHWANT SINGH, UDC	TYPE-II	245	310	65	1625
31	MAHESH GUPTA, UDC	TYPE-II	245	310	65	1625
32	RAKHI SINHA,UDC	TYPE-II	245	310	65	1625
33	ANIL KR MANRAL, LDC	TYPE-II	245	310	65	1625
34	GAUTAM SHAH, LDC	TYPE-II	245	310	65	1625
35	VINAY KUMAR SHARMA,LDC	TYPE-I	135	150	15	375
		Total	8725	10860	2135	53375

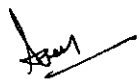
DDO may take necessary action to recover an amount of Rs.53375/- from the concerned employee after due verification of facts & figure. Other similar cases may also be reviewed accordingly under intimation to audit.

PARA No.02- Overpayment of Washing Allowance amounting to Rs.41400/-

(Ref: Audit Memo No. 03 Dated: 29/07/2019)

As per Resolution of dated 06/07/2017 of Min. of Finance, Department of Expenditure further endorsed by Office Memorandum F,No. 29/1/2017 FE.II(B) dated 11/07/17, The Government, after consideration, has decided to accept the recommendations of the Commission on allowances with 34 modifications as specified in Appendix I. The Statement showing the recommendations of the Commission on allowances and the Government's decision thereon is annexed at Appendix II. In which it clearly state that Washing Allowance is given to all employees is abolished as a separate allowance w.e.f. 01/07/2017.

On scrutiny of Pay Bill Registers of officials for the audit Period, it revealed that the following official has been paid Washing Allowance on and after 01/07/2017, as per detail given below:



25/c

S.No	Name of Designation	Period	W.A. x Months	Total Washing Allowance Paid (Rs.)
1	RANBIR SINGH	Jul 2017 to Aug 2017	90x2	180
2	SATISH CHANDER, Non Peon	Jul 2017 to Aug 2017	90x2	180
3	MAHAVIR SINGH, Class-IV	Jul 2017 to Aug 2017	90x2	180
4	MISHRI LAL, Chowkidar	Jul 2017 to Aug 2017	90x2	180
5	NARESH KUMAR-I, Non Peon	Jul 2017 to Aug 2017	90x2	180
6	PRATAP SINGH, Group-D	Jul 2017 to Aug 2017	90x2	180
7	BIMLA TAK, Class-IV	Jul 2017 to Aug 2017	90x2	180
8	BRAHAM PRAKASHI, Class-IV	Jul 2017 to Aug 2017	90x2	180
9	AMEEN AHMED, Chowkidar	Jul 2017 to Aug 2017	90x2	180
10	RAJINDER SINGH SOLANKI, Chowkidar	Jul 2017 to Aug 2017	90x2	180
11	SUBHASH CHAND, Non Peon	Jul 2017 to Aug 2017	90x2	180
12	ASHOK KUMAR, Frash	Jul 2017 to Aug 2017	90x2	180
13	BANARSHI Shah, Non Peon	Jul 2017 to Aug 2017	90x2	180
14	CHANDER PAL-I, Non Peon	Jul 2017 to Aug 2017	90x2	180
15	CHANDER PAL-II, Non Peon	Jul 2017 to Aug 2017	90x2	180
16	DEVENDER KUMAR, Non Peon	Jul 2017 to Aug 2017	90x2	180
17	DIN DAYALSweeper	Jul 2017 to Aug 2017	90x2	180
18	KALAWATI, Non Peon	Jul 2017 to Aug 2017	90x2	180
19	OM PARKESH, Non Peon	Jul 2017 to Aug 2017	90x2	180
20	RAKESH KUMAR Tiwari, Daftry	Jul 2017 to Aug 2017	90x2	180
21	RAM KUMAR, Daftry	Jul 2017 to Aug 2017	90x2	180
22	SHAKUNTLA, Frash	Jul 2017 to Aug 2017	90x2	180
23	SURAJ PAL, Non Peon	Jul 2017 to Aug 2017	90x2	180
24	USHA RANI, Sweeper	Jul 2017 to Aug 2017	90x2	180
25	Mohd ZAMIL, Non Peon	Jul 2017 to Aug 2017	90x2	180
26	NARESH KUMAR-II, Non Peon	Jul 2017 to Aug 2017	90x2	180
27	BIRENDER SINGH RAWAT, Non Peon	Jul 2017 to Aug 2017	90x2	180
28	LALIT SINGH RAWAT, Chowkidar	Jul 2017 to Aug 2017	90x2	180
29	MAHIPAL SINGH, Chowkidar	Jul 2017 to Aug 2017	90x2	180
30	SHIV KUMAR, Sweeper	Jul 2017 to Aug 2017	90x2	180
31	SOHAN SINGH, Non Peon	Jul 2017 to Aug 2017	90x2	180
32	SUSHIL KUMAR, Maali	Jul 2017 to Aug 2017	90x2	180
33	BABU RAM, Chowkidar	Jul 2017 to Aug 2017	90x2	180
34	BEDO, Sweeper	Jul 2017 to Aug 2017	90x2	180
35	BIMLA DEVI, Sweeper	Jul 2017 to Aug 2017	90x2	180
36	HUKAM SINGH, Chowkidar	Jul 2017 to Aug 2017	90x2	180
37	LAXMAN, Non Peon	Jul 2017 to Aug 2017	90x2	180
38	RAI SINGH, Non Peon	Jul 2017 to Aug 2017	90x2	180
39	RAMESH KUMAR, Non Peon	Jul 2017 to Aug 2017	90x2	180

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40	RAM SANJEEVAN, Non Peon	Jul 2017 to Aug 2017	90x2	180
41	RAM SINGH, Non Peon	Jul 2017 to Aug 2017	90x2	180
42	RAVI PARKESH, Non Peon	Jul 2017 to Aug 2017	90x2	180
43	SHYAM BIHARI MEHTO, Non Peon	Jul 2017 to Aug 2017	90x2	180
44	MAHABIR PARSAD, Non Peon	Jul 2017 to Aug 2017	90x2	180
45	GANESH BHAGAT, Guard	Jul 2017 to Aug 2017	90x2	180
46	HARI SAHGOND, Guard	Jul 2017 to Aug 2017	90x2	180
47	RAJINDER SINGH, Messenger	Jul 2017 to Aug 2017	90x2	180
48	DHARAM PAL SINGH, Maali	Jul 2017 to Aug 2017	90x2	180
49	HOSILA PRASHAD, Maali	Jul 2017 to Aug 2017	90x2	180
50	SHONKER OLI, Maali	Jul 2017 to Aug 2017	90x2	180
51	SHERUDDIN, Chowkidar	Jul 2017 to Aug 2017	90x2	180
52	SUBHASH, Chowkidar	Jul 2017 to Aug 2017	90x2	180
53	KAMLESH, Sweeper Cum Fresh	Jul 2017 to Aug 2017	90x2	180
54	KAVITA, Sweeper Cum Fresh	Jul 2017 to Aug 2017	90x2	180
55	KRISHNA DEVI, Sweeper Cum Fresh	Jul 2017 to Aug 2017	90x2	180
56	PRAKESH KUMAR, Sweeper Cum Fresh	Jul 2017 to Aug 2017	90x2	180
57	SATYENDER KUMAR, Sweeper Cum Fresh	Jul 2017 to Aug 2017	90x2	180
58	UMESH KUMAR, Sweeper Cum Fresh,	Jul 2017 to Aug 2017	90x2	180
59	DEVA NAND MISHRA, Sweeper Cum Fresh	Jul 2017 to Aug 2017	90x2	180
60	PADAM SINGH, Sweeper Cum Fresh	Jul 2017 to Aug 2017	90x2	180
61	SATYA PAL, Non Peon	Jul 2017 to Aug 2017	90x2	180
62	AVDESH KUMAR, Guard	Jul 2017 to Aug 2017	90x2	180
63	DEV RAJ, Guard	Jul 2017 to Aug 2017	90x2	180
64	AMAN PRAKESH, HC	Jul 2017 to Aug 2017	90x2	180
65	BEER SINGH KAPRWAN, ASI	Jul 2017 to Aug 2017	90x2	180
66	DEVENDER SINGH, ASI	Jul 2017 to Aug 2017	90x2	180
67	DHARAMBIR SINGH, ASI	Jul 2017 to Aug 2017	90x2	180
68	DINESH SINGH, ASI	Jul 2017 to Aug 2017	90x2	180
69	JITENDER SINGH, HC	Jul 2017 to Aug 2017	90x2	180
70	KANWAR LAL, ASI	Jul 2017 to Aug 2017	90x2	180
71	KRISHAN KUMAR, HC	Jul 2017 to Aug 2017	90x2	180
72	MADAN MOHAN, ASI	Jul 2017 to Aug 2017	90x2	180
73	MAHESH CHAND, ASI	Jul 2017 to Aug 2017	90x2	180
74	MARCANUS MINJ, ASI	Jul 2017 to Aug 2017	90x2	180
75	OMBIR SINGH, ASI	Jul 2017 to Aug 2017	90x2	180
76	OMI SHANKAR, HC	Jul 2017 to Aug 2017	90x2	180
77	RAJESH KUMAR, HC	Jul 2017 to Aug 2017	90x2	180
78	RAJESH TYAGI, HC	Jul 2017 to Aug 2017	90x2	180
79	RAM AVTAR SINGH, ASI	Jul 2017 to Aug 2017	90x2	180 - Retired on 31/7/17
80	RAMKESH MEENA, ASI	Jul 2017 to Aug 2017	90x2	180

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81	SANJAY KUMAR KHATRI, HC	Jul 2017 to Aug 2017	90x2	180
82	SATPAL, HC	Jul 2017 to Aug 2017	90x2	180
83	SATVEER SINGH, HC	Jul 2017 to Aug 2017	90x2	180
84	SATYA PAL SINGH, ASI	Jul 2017 to Aug 2017	90x2	180
85	VIJAY KUMAR-II, ASI	Jul 2017 to Aug 2017	90x2	180
86	VIJAY PAL NAGAR, HC	Jul 2017 to Aug 2017	90x2	180
87	VIJENDER KUMAR, HC	Jul 2017 to Aug 2017	90x2	180
88	VIJENDER SINGH, HC	Jul 2017 to Aug 2017	90x2	180
89	VINOD KR. SHARMA, HC	Jul 2017 to Aug 2017	90x2	180
90	DAVINDER KUMAR, HC	Jul 2017 to Aug 2017	90x2	180
91	RAKESH KUMAR SINGH, HC	Jul 2017 to Aug 2017	90x2	180
92	BALBIR SINGH, ASI	Jul 2017 to Aug 2017	90x2	180
93	NOMOARAIN MEENA, ASI	Jul 2017 to Aug 2017	90x2	180
94	RAMVIR SINGH, ASI	Jul 2017 to Aug 2017	90x2	180
95	AJAY PANWAR, HC	Jul 2017 to Aug 2017	90x2	180 - Extension 24/3/19
96	DIWAN SINGH, HC	Jul 2017 to Aug 2017	90x2	180
97	JAI BIR, HC	Jul 2017 to Aug 2017	90x2	180
98	KISHOR KUMAR, HC	Jul 2017 to Aug 2017	90x2	180
99	MAHINDER SINGH, HC	Jul 2017 to Aug 2017	90x2	180
100	MANGE RAM, HC	Jul 2017 to Aug 2017	90x2	180
101	MEHER CHAND, HC	Jul 2017 to Aug 2017	90x2	180
102	PARVEEN KUMAR, HC	Jul 2017 to Aug 2017	90x2	180
103	PARDEEP KUMAR, HC	Jul 2017 to Aug 2017	90x2	180
104	RAJESHWAR TYAGI, HC	Jul 2017 to Aug 2017	90x2	180
105	RAKESH DABAS, HC	Jul 2017 to Aug 2017	90x2	180
106	SANJAY TANWAR, HC	Jul 2017 to Aug 2017	90x2	180
107	SATBIR SINGH GULIA, HC	Jul 2017 to Aug 2017	90x2	180 - Retired on 31/10/18
108	SATISH KUMAR, HC	Jul 2017 to Aug 2017	90x2	180
109	SUKH VIR SINGH, HC	Jul 2017 to Aug 2017	90x2	180
110	SATISH KUMAR KHULLAR, SI	Jul 2017 to Aug 2017	90x2	180
111	DINESH KR PANDEY, ASI	Jul 2017 to Aug 2017	90x2	180
112	HARVINDER KR KAPILA, ASI	Jul 2017 to Aug 2017	90x2	180
113	NARESWH KUMAR, DRIVER	Jul 2017 to Aug 2017	90x2	180
114	RAKESH KUMAR, ASI	Jul 2017 to Aug 2017	90x2	180
115	RAVINDER SHARMA, ASI	Jul 2017 to Aug 2017	90x2	180
116	DHARAM VIR SINGH, Driver	Jul 2017 to Aug 2017	90x2	180
117	SATISH RANA, SI	Jul 2017 to Aug 2017	90x2	180
118	RAM BILAS, Driver	Jul 2017 to Aug 2017	90x2	180
119	MOLI SUNDRIYAL, DI <i>M. P. Sundriyal</i>	Jul 2017 to Aug 2017	90x2	180
120	SATYA VIR SINGH, DI	Jul 2017 to Aug 2017	90x2	180
121	ARVIND KUMAR, ASI	Jul 2017 to Aug 2017	90x2	180
122	ASHOK KUMAR, HC	Jul 2017 to Aug 2017	90x2	180
123	ATTAR SINGH, HC	Jul 2017 to Aug 2017	90x2	180
124	BAL RAM DAHIYA, ASI	Jul 2017 to Aug 2017	90x2	180
125	CHANDAN SINGH RAWAT, HC	Jul 2017 to Aug 2017	90x2	180

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126	INDERJEET YADAV, HC	Jul 2017 to Aug 2017	90x2	180
127	MANJEET SINGH, HC	Jul 2017 to Aug 2017	90x2	180
128	NARESH KR MEENA, HC	Jul 2017 to Aug 2017	90x2	180
129	RAJESH KUMAR, ASI	Jul 2017 to Aug 2017	90x2	180
130	RAM DEV SINGH, ASI	Jul 2017 to Aug 2017	90x2	180
131	RAM VED, HC	Jul 2017 to Aug 2017	90x2	180
132	RAVI KAMAL, HC	Jul 2017 to Aug 2017	90x2	180
133	RAVINDER SINGH, ASI	Jul 2017 to Aug 2017	90x2	180
134	SANDEEP BHARDWAJ, HC	Jul 2017 to Aug 2017	90x2	180
135	SANJAY KUMAR-II, HC	Jul 2017 to Aug 2017	90x2	180
136	SANJEEV KUMAR, HC	Jul 2017 to Aug 2017	90x2	180
137	SATENDER CHATTERJEE, HC	Jul 2017 to Aug 2017	90x2	180
138	SHRI OM, HC	Jul 2017 to Aug 2017	90x2	180
139	SUBE ISNGH, HC	Jul 2017 to Aug 2017	90x2	180
140	SUNIL KUMAR, HC	Jul 2017 to Aug 2017	90x2	180
141	SUSHIL KUMAR, ASI	Jul 2017 to Aug 2017	90x2	180
142	SUSHIL KUMAR-II, ASI	Jul 2017 to Aug 2017	90x2	180
143	VINOD KUMAR, SI	Jul 2017 to Aug 2017	90x2	180
144	PARMOD KUMAR, SI	Jul 2017 to Aug 2017	90x2	180
145	SATYA PARKESH GAHLOT, ASI	Jul 2017 to Aug 2017	90x2	180
146	ARJUN SINGH, Driver	Jul 2017 to Aug 2017	90x2	180
147	CB PANDEY, Driver	Jul 2017 to Aug 2017	90x2	180
148	OM KAWAR, Driver	Jul 2017 to Aug 2017	90x2	180
149	RADHEY SHYAM, Driver	Jul 2017 to Aug 2017	90x2	180
150	RAJ KUMAR, Driver	Jul 2017 to Aug 2017	90x2	180
151	RAJ PAL SINGH, Driver	Jul 2017 to Aug 2017	90x2	180
152	RAM AVTAR SHARMA, Driver	Jul 2017 to Aug 2017	90x2	180
153	VACHASPATI KOTHARI, Driver	Jul 2017 to Aug 2017	90x2	180
154	SATBIR SINGH, Driver	Jul 2017 to Aug 2017	90x2	180
155	AJAY SIROHI, HC	Jul 2017 to Aug 2017	90x2	180
156	A.K. TRIPATHI, ASI	Jul 2017 to Aug 2017	90x2	180
157	AMAN SINGH, ASI <i>Amar Singh</i>	Jul 2017 to Aug 2017	90x2	180
158	ANIL KUMAR, ASI	Jul 2017 to Aug 2017	90x2	180
159	ANIL KR DHAKA, SI	Jul 2017 to Aug 2017	90x2	180
160	ANIL KUMAR-I, HC	Jul 2017 to Aug 2017	90x2	180
161	ANIL KUMAR-II, HC	Jul 2017 to Aug 2017	90x2	180
162	ANIL KR SHARMA, ASI	Jul 2017 to Aug 2017	90x2	180
163	ANIL PAWAR, HC	Jul 2017 to Aug 2017	90x2	180
164	ASHOK DABHAS, ASI	Jul 2017 to Aug 2017	90x2	180
165	ASHOK KUMAR, HC	Jul 2017 to Aug 2017	90x2	180
166	ASHOK KR KAUSHIK, Ins.	Jul 2017 to Aug 2017	90x2	180
167	BALWANT SINGH, ASI	Jul 2017 to Aug 2017	90x2	180
168	BIR SINGH DAHIY, ASI	Jul 2017 to Aug 2017	90x2	180
169	BHARAT SINGH, ASI	Jul 2017 to Aug 2017	90x2	180
170	BIKRAM SINGH, ASI	Jul 2017 to Aug 2017	90x2	180

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171	DAYANAND PAWAR, ASI	Jul 2017 to Aug 2017	90x2	180
172	DAVENDER KR-I, HC	Jul 2017 to Aug 2017	90x2	180
173	DAVENDER KR-II,	Jul 2017 to Aug 2017	90x2	180
✓ 174	DHARAM SINGH, ASI	Jul 2017 to Aug 2017	90x2	180 - Retired on 31/19
175	DHARAM VEER, HC	Jul 2017 to Aug 2017	90x2	180
176	GAJENDER SINGH, HC	Jul 2017 to Aug 2017	90x2	180
177	GANESH, ASI	Jul 2017 to Aug 2017	90x2	180
178	GOPAL BABU, ASI	Jul 2017 to Aug 2017	90x2	180
179	HARIENDER SINGH, HC	Jul 2017 to Aug 2017	90x2	180
180	HARESH KR-I,	Jul 2017 to Aug 2017	90x2	180
✓ 181	JAGAT SINGH, ASI	Jul 2017 to Aug 2017	90x2	180
182	JAGDESH PRASAD, HC	Jul 2017 to Aug 2017	90x2	180
183	JAGJIT PRASAD, HC	Jul 2017 to Aug 2017	90x2	180
184	JITENDER KUMAR, ASI	Jul 2017 to Aug 2017	90x2	180
185	KRISHAN PAL SINGH, ASI	Jul 2017 to Aug 2017	90x2	180
186	LAXMAN SINGH, ASI	Jul 2017 to Aug 2017	90x2	180
187	MAHAVIR SINGH, HC	Jul 2017 to Aug 2017	90x2	180
188	M.J.EKKA, ASI	Jul 2017 to Aug 2017	90x2	180
189	MAHINDER KUMAR, SI	Jul 2017 to Aug 2017	90x2	180
190	MAHINDER SINGH, ASI	Jul 2017 to Aug 2017	90x2	180
191	MUKESH KUMAR, ASI	Jul 2017 to Aug 2017	90x2	180
192	NARENDER KUMAR, ASI	Jul 2017 to Aug 2017	90x2	180
193	NARENDER KUMAR-II, SI Singh	Jul 2017 to Aug 2017	90x2	180
194	NARESH KUMAR-II, HC	Jul 2017 to Aug 2017	90x2	180
195	PARMOD KUMAR, HC	Jul 2017 to Aug 2017	90x2	180
196	PRAKESH SINGH RAWAT, HC	Jul 2017 to Aug 2017	90x2	180
197	RADHEY SHYAM SHARMA, SI	Jul 2017 to Aug 2017	90x2	180
198	RAJESH SINGH RANA, SI	Jul 2017 to Aug 2017	90x2	180
✓ 199	RAJ KAPOOR,	Jul 2017 to Aug 2017	90x2	180 →
200	RAJ KUMAR-I, SI	Jul 2017 to Aug 2017	90x2	180
201	RAJ KUMAR-II, ASI	Jul 2017 to Aug 2017	90x2	180
202	RAKESH KUMAR, HC	Jul 2017 to Aug 2017	90x2	180
203	RAMESH KUMAR, ASI	Jul 2017 to Aug 2017	90x2	180
204	RAVI KUMAR, ASI	Jul 2017 to Aug 2017	90x2	180
205	R.B.S. BHATTI, ASI	Jul 2017 to Aug 2017	90x2	180
206	SAMONDER SINGH, ASI	Jul 2017 to Aug 2017	90x2	180
207	SANJAY KUMAR, HC	Jul 2017 to Aug 2017	90x2	180
208	SAJEEV PANDEY, HC	Jul 2017 to Aug 2017	90x2	180
209	SATYAVIR SINGH, SI	Jul 2017 to Aug 2017	90x2	180
✓ 210	SATISH KUMAR, HC	Jul 2017 to Aug 2017	90x2	180
211	SATISH KUMAR-II, ASI	Jul 2017 to Aug 2017	90x2	180
212	SHASHI PAL, ASI	Jul 2017 to Aug 2017	90x2	180
X 213	SHEEL KR DAHIYA, ASI expired	Jul 2017 to Aug 2017	90x2	180 - Expired on 6/17
✓ 214	SHEODAN SINGH, ASI	Jul 2017 to Aug 2017	90x2	180
215	SHEORAJ SINGH, ASI	Jul 2017 to Aug 2017	90x2	180

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216	SHYAM SINGH, HC	Jul 2017 to Aug 2017	90x2	180
217	S.S. NEGI, ASI	Jul 2017 to Aug 2017	90x2	180
218	SUBHASH CHANDER-I, ASI	Jul 2017 to Aug 2017	90x2	180
219	SUKHBIR SINGH, ASI	Jul 2017 to Aug 2017	90x2	180
220	SUKHPAL SINGH, HC	Jul 2017 to Aug 2017	90x2	180
221	SULTAN SINGH, Ins	Jul 2017 to Aug 2017	90x2	180
222	S.K.MALIK, SI	Jul 2017 to Aug 2017	90x2	180
223	SURINDER SINGH KUNDU, ASI	Jul 2017 to Aug 2017	90x2	180 - Extra m
224	VED PAL, Ins	Jul 2017 to Aug 2017	90x2	180 24/79
225	VIDYA NAND, HC	Jul 2017 to Aug 2017	90x2	180
226	VIJAY KUMAR-I, ASI	Jul 2017 to Aug 2017	90x2	180
227	VIRENDER KUMAR, ASI	Jul 2017 to Aug 2017	90x2	180
228	YOGINDER SINGH, HC	Jul 2017 to Aug 2017	90x2	180
229	AZAD SEHGAL, ASI	Jul 2017 to Aug 2017	90x2	180 - Salary stop
230	SATYENDER KUMAR, ASI	Jul 2017 to Aug 2017	90x2	180 2/19
			Total	41400

Overpayment made on a/c of washing allowance as mentioned above may be got recovered & deposited into Govt. a/c after due verification of facts & figure under intimation to audit. Other similar case may also be verified at your level and action be taken accordingly.

PARA No.03- Recovery of Bonus amounting to Rs.13816/-

(Ref: Audit Memo No. 06 Dated: 30/07/2019)

& (Ref: Audit Memo No. 06(a) Dated: 01/08/2019)

(A) During the Audit it has been observed from the PBR that Sh. Dushyant Kumar has joined to the post of Statistical Assistant w.e.f. 16.11.2016 as a fresh appointment but the deptt. has paid full year bonus for the year 2016-17 Rs.6908/- vide bill No.1500 dated 04.10.2017.

As the official has not completed six months service as on 31.03.2017, so he was not entitled to drawn bonus for the year 2016-17.

DDO may take necessary action to recover an amount of Rs.6908/- from Sh. Dushyaant Kumar, Statistical Assistant under intimation to Audit.

(B) During the Audit it has been observed that Sh. Prem Dutt, PLTI was placed under suspension vide order No.F4(9)/Vig/Ipt/2015/1299-1304 dated 04.11.2015 w.e.f. 04.11.2015. He was revoked vide order No.F.3(17)/vig/Ipt/2001/Pt.II/605-611 dated 26.04.2017 with immediate effect.

Sh. Prem Chand, PLTI has not worked during the financial year 2016-17 and his service for the suspension period not regularized till date so hc is not entitled for bonus for the financial year 2016-17.

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From the PBR it has been obtained that deptt. has paid full year bonus i.e. Rs.6908/- to Sh Prem Dutt. Vide bill No.1488 dated 03.10.2017.

DDO may take necessary action to recover an amount of Rs.6908/- from Sh. Prem Dutt, PLTI under intimation to Audit.

PARA No.04- Short- deduction of subscription towards DGEHS amounting to Rs.41000/-

(Ref: Audit Memo No. 07 Dated: 31/07/2019)

(a) Consequent upon the revision of the pay on the basis of the implementation of recommendation of the 7th Central pay Commission, it has been decided to revised the rates of subscriptions, to be made by the employees/pensioners for availing benefits under CGHS/DGHS w.e.f. 01/02/2017 vide Ministry of H&FW, Govt. of India O.M. No.S11011/11/2016-CGHS(P)/EHS dated 09/01/2017 & 13/01/2017 and further endorsed vide Director General of Health Services, GNCTD of Delhi Vide O.M. No. F.25(III)/DGEHS/140/DHS/09/204078-204243 dated 02/05/2017.

The revised monthly contribution for availing DGHS facility is as under:-

Sr. No.	Corresponding Level in the pay matrix as per 7 th CPC	Contribution (Rs. Per Month)
1.	Level 1 to 5	250/-
2.	Level 6	450/-
3.	Level 7 to 11	650/-
4.	Level 12 & above	1000/-

During the audit it has been observed that following officials are working in Grade Pay 4600/- (Level-7) but their DGHS subscription has deducted Rs.450/- PM instead of Rs.650/-PM.

The details as under:-

Sr. No	Name	Designation	Level	Period	Subscription deducted	Revised subscription	Difference In Rs.
1	MUKESH BHUDHI RAJA	MLO	7	Feb-2017 to July-19	Rs. 450/-	Rs. 650/-	200x30= 6000
2	RAKESH TYAGI	MLO	7	Feb-2017 to July-19	Rs. 450/-	Rs. 650/-	200x30= 6000
3	NAND GOPAL	MLO	7	July-2017 to July-19	Rs. 450/-	Rs. 650/-	200x25= 5000
						Total	17000/-

Reasons for the above may be elucidated. The recovery of Rs.17,000/- from the above mentioned employes may be made after due verification of facts and figures. Further, all other similar cases during the audit period may be checked and recovery, if any, be made under intimation to the audit.

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(b) Short receipt of Rs.24000/- for DGHS medical card issued after retirement.

As per service book of Sh Umed Singh it has been observed that he has joined the transport department to the post of ASO/Gr-II (DASS) w.e.f. 19.02.2018 (FN) and his pay has fixed Rs.47600/- in level-7 vide order No.F4(56)/Admn./Tpt/2016/5514-17 dated 20.08.2018. Sh Umed Singh retired from Govt. service w.e.f.31.08.2018.

As per valuable register maintained by the department it has been observed that a cheque No.334134 dated 27.03.19 @ of Rs.54000/- has received from Sh. Umed Singh Retd. ASO for medical card after superannuation. As per DGHS order dated rate of DGHS subscription is Rs.650/- for level-7 w.e.f. 01.02.17. Hence the amount of life time medical card comes to Rs.78000/- instead of Rs.54000/-.

DDO may take necessary action to recover an amount of Rs.24000/- for Sh Umed Singh under intimation to Audit.

Action

PARA No.05- Wrong pay fixation Recovery of Rs.59622/-

(Ref: Audit Memo No. 09 Dated: 02/08/2019)

It has been observed from the personal file/servie book of Sh Vikas Jain, MLO that his pay has fixed vide order No.F.9/15/Admn./Tpt/3555-58 dated 25.05.2011 on grant of 2nd MACP w.e.f. 01.09.2008. As per this order his pay as on 01.07.2010 has fixed Rs.20270+4800 but further his pay as on 01.07.2011 has not fixed correctly. As on 01.07.2011 his pay should be fixed at Rs.21030+4800 instead of Rs.21490+4800 (fixed by the deptt.). The details are as under:-

Action

Period	Pay fixed as per Deptt.	Pay to be fixed as per Audit.
Pay as on 01.07.10	20270+4800=25070	20270+4800=25070
01.07.2011	21490+4800=26290	21030+4800=25830
01.07.2012	22280+4800=27080	21810+4800=26610
01.07.2013	23100+4800=27900	22610+4800=27410
01.07.2014	23940+4800=28740	23440+4800=28240
01.07.2015	24810+4800=29610	24290+4800=29090
01.01.2016	76500	76500

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On the basis of above pay fixation due-drawn statement has been prepared which is attached as 'Annexure-A'. According to this statement an amount of Rs.57594/- overpaid to Sh. Vikas Jain, MLO.

(b) As per M/o Finance, GOI, OM No.1/1/2008-IC dated 29.01.09, which reads as- In case calculation of increments under the revised pay structure, paise should be ignored, any amount of a rupee or more should be rounded off to the next multiple of 10 but in the following case it has been observed that incorrect increment amount was allowed to the officials while rounding off the increment amount to the next multiple of 10. The details of which are as under:-

1. Sh Satender Dabas, PLTI

Date	Pay to be fixed as suggested by the audit	Pay fixed after granting annual increment by the department
01.01.2006	13490+4200	13490+4200
01.07.2006	14020+4200	14030+4200
20.09.2006 (Ist ACP)	14570+4600	14580+4600
01.07.2007	15150+4600	15160+4600
01/07/2008	15750+4600	15760+4600
01/07/2009	16360+4600	16370+4600
01/07/2010	16990+4600	17000+4600
01/07/2011	17640+4600	17650+4600
01/07/2012	18310+4600	18320+4600
01/07/2013	19000+4600	19010+4600
01/07/2014	19710+4600	19720+4600
01/07/2015	20440+4600	20450+4600
01/01/2016	66000	66000

The recovery of Rs. 2028/- from Sh. Satender Dabas may be made after due verification of facts and figures (Annexure-B). Further, all other cases for fixation of pay may be checked and recovery, if any, be made under intimation to the audit.

DDO may take necessary action to recover an amount of Rs.57594/- from Sh. Vikas Jain, MLO and Rs. 2028/- from Sh. Satender Dabas PLTI, under intimation to Audit.

PARA No.06- Short deduction of UTGEIS amounting to Rs.8640/-.

(Ref: Audit Memo No. 10 Dated: 05/08/2019)

As per group Insurance scheme the rate of subscription is Rs.60/- per month for group 'B' posts.

During the Audit it has been observed that the M.L.O. is group 'B' post but the subscription of U.T.G.E.I.S. has deducted @ Rs.30/-P.M. instead of Rs.60/-P.M. up to December 2018 from Jan-2019 Rs.60/- P.M. has deducted by the deptt.

As per order No.F4(3)/2007/Admn/Tpt/Pt.II/3111-3153 dated 10.05.2011 the following official has promoted to the post of MLO on regular basis:-

1. Sh Jaspal Singh
2. Sh Ashok Kumar

The details of recovery are as under:-

S.NO.	NAME OF OFFICIAL	PERIOD	AMOUNT OF RECOVERY
1	Sh Jaspal Singh	01.01.12 to 31.12.18	84x30=2520
2	Sh Ashok Kumar	01.01.12 to 31.12.18	84x30=2520
		Total	5040/-

In pursuance of publication in Delhi Gazette notification dated 02/07/08 issued by Govt of NCT of Delhi vide which classification of Group in respect of stenographer has been notified and the post of stenographer Grade-II is classified as Group B Non Gazetted, Non Ministerial with scale of pay Rs 5500-175-9000. As the Stenographer Grade-II is Group-B post so the subscription towards UTGEIS was required to be deducted @ Rs 60/- PM w.e.f 01/01/09.

During the check of service book it has been observed that Smt Anjoo Dolly, Steno Grade-II has been promoted to the post of steno Grade-II w.e.f. 18.12.2008 but their UTGEIS subscription has been deducted Rs.30/- upto Dec.2018. Department has deducted her UTGEIS subscription @ Rs.60/-PM from January-2019.

The details of recovery are as under:-

S.NO.	NAME OF OFFICIAL	PERIOD	AMOUNT OF RECOVERY
I	Smt Anjoo Dolly, Steno Gr.II	01.01.09 to 31.12.18	120x30=3600
		Total	3600/-

DDO may take necessary action to recover an amount of Rs.8640/- from the above official other similar cases may also be reviewed accordingly under intimation to Audit.

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PARA No.07- Excess reimbursement of Children Education Allowance amounting to Rs.12000/-

(Ref: Audit Memo No. 11 Dated: 05/08/2019)

As per rule "the Children Educational Assistance is available for 2 children. In case of more than two children, the allowance is admissible for the two eldest surviving children only.

During the Audit, it has been observed from the bill No.1475 dated 13.09.18 (LTC claim bill) that Sh. Mukesh Budhiraja, MLO have three children as detailed below:-

S.NO.	NAME	AGE	Relationship with the Govt Servant
1	Jyotsana Budhiraja	23	Daughter
2	Chinab Budhiraja	19	Daughter
3	Vansh Budhiraja	18	Son

As per Tuition fee reimbursement register provided by the deptt. it has been observed that Sh Mukesh Budhiraja, MLO has taken claim of his third child named Vansh Budhiraja for the period from 4/10 to 3/11 amounting to Rs.12000/- which is not reimbursement as per Rule.

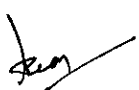
DDO may take necessary action to recover an amount of Rs.12000/- from Sh Mukesh Budhiraja, MLO after due verification of facts & figure under intimation to Audit.

PARA No.08- Over payment of arrear amounting to Rs.1,89,410/-

(Ref: Audit Memo No. 12 Dated: 06/08/2019)

During the Audit it has been observed from the bill no.541 dated 08.06.2017 that department has paid arrear amounting to Rs.2,54,414/- to Ms. Monalisa Gautam, UDC. From the due drawn statement it has also been observed that in this statement correct amount of DA drawn for the period from 01.01.2016 to 31.05.2017 not entered. Due to this mistake deparmtnt has overpaid Rs.1,89,410/- to Ms Monalisa Gautam UDC which needs to be recovered. The details of actual D.A. drawn by the employee and D.A. taken in the due drawn statement are as under:-

S.NO.	Month	DA Paid as per P.B.R.	D.A. shown in bill	Amount of Recovery
1	Jnauary-16	17225	0	17225
2	February-16	17225	0	17225
3	March-16	8613	0	8613
4	April-16	8613	0	8613
5	May-16	8613	0	8613
6	Junc-16	8613	0	8613
7	July-16	8613	138	8475
8	August-16	8613	138	8475
9	September-16	8613	138	8475
10	October-16	8613	138	8475
11	November-16	8613	138	8475
12	Dccember-16	13461	207	13254



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13	January-17	13461	413	13048
14	February-17	13461	413	13048
15	March-17	13461	413	13048
16	April-17	12919	413	12506
17	May-17	13642	413	13229
	Total	192372	2962	189410

DDO may take necessary action to recover an amount of Rs.1,89,410/- from Ms. Monalisa Gautam, UDC under intimation to Audit.

PARA No.09- Recovery of transport allowance amounting to Rs.37080.

(Ref: Audit Memo No. 13 Dated: 06/08/2019)

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

During the audit, it has been observed from the service book/personal file of the following officials that they were on leave full calendar month but deptt. has paid them transport allowance.

The details are as under:-

S.NO.	Name of official	Period of absence.	Nature of Leave	Amount of Recovery
1	Naveen Kumar Kochar, PLTI	01.01.17 to 18.03.17	E.L.	3600x2=7200
2	Avdesh Kumar Dubey, Guard	14.03.18 to 19.08.18	E.L.	3852X3=11556 3924x1=3924
3	Satish Kumar, Driver	03.10.16 to 30.03.17	Commuted Leave	3600x4=14400
			Total	37080

DDO may take necessary action to recover an amount of Rs.37080/- for above officials other similar cases may also be reviewed accordingly under intimation to Audit.

PARA No.10- Non payment of rent & Electricity charges of Amul Parlour in the premises of the Head Quarter building.

(Ref: Audit Memo No. 14 Dated: 06/08/2019)

From the file No.F.629/CT/Gpt/2012-13/557-59 It has been noticed that a Amul Parlour was opened in the premises of the Head Quarter building vide deptt. letter even number dated 28.02.2014. As per terms & conditions of the agreement.

1. The electrical charge paid by the GC MMF Ltd. on the basis of actual electricity consumed.

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2. Token rent of Rs.150/- per month

The parlour has paid rent up to June-2017 and electricity charge upto April-2017. There after no rent & electricity charge paid by the parlour till date. Department may take necessary action to receive the amount of rent from July-2017 and electricity charge from May-2017 to till date under intimation to Audit.

PARA No.11- Non condemnation of unserviceable vehicles.

(Ref: Audit Memo No. 15 Dated: 06/08/2019)

During the Audit, Department has provided a list of unserviceable/condemned vehicles who have completed their useful life.

The details are as under:-

S.NO.	Vehicle Regd. No.	Make	Model
1	DL-1SC-0071	Enfield	1992
2	DL-1SF-0014	Enfield	1993
3	DL-1SF-0013	Enfield	1993
4	DL-9SN-005	Royal Enfield	2004
5	DL-9CT-5555	Toyota Qualis	2004
6	DL-3CAA-9999	Ambassador	2004
7	DL-1CJ-5851	Ambassador	2008
8	DL-2CQ-3330	Ford Ikon	2008
9	DL-1CJ5852	Ambassador	2008
10	DL-13C-0009	Ambassador	2009
11	DL3CAC-6051	(Sumo)	2009

All these vehicles are very old and lying idle in complex since long. Necessary steps for their early condemnation and auction may be taken as these vehicles have outlived their useful life. The revenue received after their disposal may be deposited in Govt. Account under intimation to Audit.

PARA No.12 Non settlement of Abstract Contingent Bills amounting to Rs.5.5 Crore.

(Ref: Audit Memo No. 05 Dated: 30/07/2019)

The scrutiny of Abstract Contingent Bill Register provided to audit for the period 01/04/2017 to 31/03/2019 revealed that an amount of Rs. 55048954/- is lying unadjusted in contravention to the defined Rules. The details are as under:-

S.N	Abstract Contingent Bill			Company Name	Purpose
	O. No.	Date	Amount(Rs.)		
1	854	19.07.17	377000	BPCL-E	For Supply of Tpt.

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2	1185	31.08.17	405000	BPCL-E	For Supply of Tpt.
3	2885	19.03.18	950962	M/s Railtel Corporation of India	For installation of 10MBPS leased Line connectivity from NIC
4	2886	19.03.18	9830995	MTNL	For installation of thirteen Nos. of 10 MBPS optical.
5	270	02.05.18	170610	DSIDC	Towards payment hiring of consultant for preparation of stevedore and drawing.
6	431	15.05.18	447901	BPCL-E(MS)	For supplying fuel to Govt Vehicles Tpt.
7	523	31.05.18	500000	DTIDC	For repair maintenance and service in 13 Zonal office A/c Tpt.
8	748	27.06.18	2393583	DTIDC	For making the arrangement for tent age etc. TSR Permit of Auto Rickshaw.
9	1583	20.09.18	1453822	DTIDC	For repairing work in Mall Road
10	1584	20.09.18	6606237	DTIDC	Annual oppositional maintenance of DG set in 13 Zone office
11	1585	20.09.18	4825505	DTIDC	Const visitor Room toilet
12	1586	20.09.18	119338	DTIDC	Newly constructed porta cabins in S.kale khan
13	1605	25.09.18	1118229	DTIDC	For construction for Enforcement Branch
14	1707	09.10.18	389843	DDO Tpt.	Registration fee and number plate.
15	2082	15.11.18	1690919	DTIDC	Towards payment installation of space passenger in Rohini
16	2083	15.11.18	3418679	DTIDC	Towards payment for Repair Maintenance of Raja Garden, Rohini and Wazirpur

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17	2096	15.11.18	2061284	DTIDC	Towards payment for manual electrification A/C Hall in HQ
18	2213	29.11.18	6803196	Railtel Corporation	Towards payment for lease line.
19	2222	03.12.18	50000	BSES	For electricity bill MLO Surajmal vihar
20	2272	10.12.18	115000	DTTDC	Supply of calenders and 175 diariess.
21	2524	07.07.19	3504375	M/s Rapid Const	For Const Automated Driving Test Burari Shakur Basti, Raja Garden and Rohini
22	2756	29.01.19	1105252	DTTDC	Renovating A/c Hall in HQ
23	2879	12.02.19	610416	DTTDC	Providing Toilets and urinal facility ISBT
24	2909	15.02.19	6100808	DTTDC	Up gradation of Zonal office at IP Estate.
		Total	55048954		

D.D.O may take necessary action to settle the above outstanding contingent advance at the earliest under intimation to Audit.

PARA No.13- Loss due to Fire.

(Ref: Audit Memo No. 16 Dated: 06/08/2019)

A certificate vide letter No.F.1103/CT/Tpt./19-20/680 dated 06.08.2019 regarding loss of Govt. property submitted by the department. According to this certificate it has intimated that a minor fire took place in the office on 05.04.2017 and burnt False ceiling, door & wall panel, photo copy machine.

Department has not shown any report received from the fire department or police department. Department has not assessed the loss due to this fire.

Department may submit any report received and further action taken in this regard to the audit.

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PARA No.14- Non Production of record.

(Ref: Audit Memo No. 01 Dated: 22/07/2019)

Audit Period :- 1977-78

- 1. NPR of comprehensive insurance policy
- 2. NPR

Audit Period:- 1978-79

- 1. Record not produced
- 2. Non production of certificate.

Audit period:- 1979-81

- 1. Fidelity Bond and GFR-31.
- 2. Contingent charges register.
- 3. Sanction file.
- 4. Purchase file along with quotations.
- 5. Stock registers.
- 6. Water and electricity charges register.
- 7. OTA register.
- 8. LTC/TA advance register.
- 9. Conveyance charges register.
- 10. Income tax calculation sheet for the year 1980-81.
- 11. Lease/contract files in respect of cycle stand, scooter/car stand, stall of petition writers and canteen.
- 12. HRA form.
- 13. Counterfoils of TR-5.
- 14. Service postage
- 15. Log books/car diary/history sheet/POL coupons and list of vehicles.
- 16. Insurance policy of person given HBA and conveyance advance.
- 17. Condemnation/auction files.
- 18. Class-IV liveries account.
- 19. Library accessories and issue register.

Audit Period:- 2008-13

- 1. OTA Register.
- 2. Certificate as requisition as per memo no.02 except certificate related to loss of government property due to theft.

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3. Records related to procurement of computer hardware.
4. Spouse information.
5. Post-Sanctioned filled and vacant (Partial information provided)
6. Long term advance register.
7. Register of undisbursed payment.
8. Fidelity bond and surety bond.
9. Photocopy register.
10. History sheet of vehicle.
11. Register of nu serviceable store.
12. Income tax calculation.
13. Grant in aid record.
14. Non plan Loan record register.
15. Attendance registers of planning section, account section, caretaking section, zonal offices, personal section of all senior officers etc except administration section.

Audit Period:- 2013-16

1. OTA Register.
2. Property register.
3. Spouse information.
4. Long-term advance register.
5. Contingency advance register.
6. Non plan loan register.

Audit period 2016-17:-

1. Property Register.
2. OTA Register.
3. Liveries A/c.
4. CEA.
5. Certificates as mentioned in the Annexure attached including Loss of Govt. Property and money due to theft, fire, fraud misappropriation and embezzlement.
6. List of obsolete condemned articles alongwith approval for condemnation of competent authority.
7. Imprest Register (Permanent/Temporary)
8. Long Term Advance Register.
9. Fidelity/Surety Bonds.
10. Spouse Information (except 24 employees).
11. Records of Capital works awarded.
12. Record pertains to various Branches like DTC, Operation and any other branch under the control of Transport Department.



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13. Details of loans granted to different agencies under various schemes and their utilization certificate.
14. Register of unserviceable store.
15. Details of grant in aid by the department to various agencies.
16. Details of staff remains on leave for full calendar month.
17. Details of Suspended employees.
18. Details of employee going to retire in next five year.
19. Details of final payment of GPF made during the audit period.
20. Action taken report in respect of all outstanding para.

The following record was not produced to the audit for the audit period 2017-18 & 2018-19:-

1. Property Register.
2. Details of loans granted to different agencies under various schemes and their utilization certificate.
3. Register of unserviceable store.
4. Details of grant in aid given by the department to various agencies and their utilization certificate.
5. Details of staff remain on leave for full calendar month.
6. Details of Suspended employees.
7. Details of employee going to retire in next five year.
8. Details of final payment of GPF made during the audit period.
9. Action taken report in respect of all outstanding paras.
10. Spouse Information.
11. History sheet of the vehicles.
12. Fidelity bond of the cashier.
13. Security deposit register.


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Audit Party No.01

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PART-III
TEST AUDIT NOTES

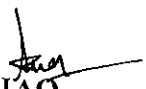
TAN NO.01 Shortcomings in Pay Bill Register.

(Ref: Audit Memo No. 08 Dated: 01/08/2019)

During test-check of PBR, following irregularities were noticed:

1. **Page counting certificate was not recorded:** Page counting certificate duly signed by the DDO which is required to be recorded on the first page of the PBR has not been found recorded for the period during currant Audit.
2. **Incomplete personal information** -- The mandatory information/details of the officials (which was required to be written on the upper part of each page) were also not found filled completely in any of the PBRs. Apart from the name, DoI and GPF No, the other details like Pay-band, Grade-Pay, address, DOB, DOJ, DOS, details of loan/advances/ refunds, Details of Govt. accommodation etc were not recorded in the PBRs, which is incorrect. Needful may be done and shown to audit.
3. **Cutting & Overwriting** -- Numerous cutting and overwriting were noticed in the PBRs. but not attested by the DDO.
4. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc
5. Monthly entries of Pay and Allowances entered in the PBRs have not been signed by the DDO.
6. Abstract of Pay Bills (GAR-18) not filled up properly.

Elucidate reasons for the above. Further, rectifications of the above irregularities may be made and shown to audit.


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Audit Party No.01