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कार्यालय प्रधान महालेखाकार (लेखापरीक्षा) दिल्ली
ए0जी0सी0आर0 भवन, आई0 पी0 एस्टेट,
नई दिल्ली-110002
(सामान्य सेवाएँ)

सं.प्र.म.ले.(ले.प.)दिल्ली/सा.से./नि.रि./2014-15/

दिनांक: 19.06.2014

सेवा में

The Administrative Reforms Department,
Govt. NCT of Delhi,
Delhi Secretariat,
New Delhi-110002

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महोदय,

मैं वर्ष April 2009 to March 2014 की लेखापरीक्षा पर आधारित O/o The Administrative Reforms Department, GNCTD, Delhi Secretariat, New Delhi का निरीक्षण प्रतिवेदन भेज रहा हूँ। यह अनुरोध किया जाता है कि इसमें उठाए गए मुद्दों का उत्तर इसकी प्राप्ति के एक सप्ताह की अवधि के भीतर इस कार्यालय को भेज दिए जाएँ।

कृपया प्रतिवेदन प्राप्ति की पावती भेजें

भवदीय,

सलग्नक: प्रतिवेदन

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वरिष्ठ लेखा परीक्षा अधिकारी (सा.से.)

सं.प्र.म.ले.(ले.प.)दिल्ली/सा.से./नि.रि./2014-15/121-122

दिनांक: 19.06.2014

प्रतिलिपि प्रेषित

✓ The Secretary, Administrative Reforms Department, GNCTD, Delhi Secretariat, 7th Level, C-Wing, New Delhi-110002 निरीक्षण प्रतिवेदन की प्रति सहित सूचना एवं आवश्यक कार्यवाही हेतु अग्रेषित की जाती है।

नवीन गुप्ता
वरिष्ठ लेखा परीक्षा अधिकारी (सा.से.)

वरिष्ठ लेखा परीक्षा अधिकारी (सा.से.)

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OFFICE OF THE Pr. ACCOUNTANT GENERAL (AUDIT) DELHI
AGCR BUILDING, I.P. ESTATE, NEW DELHI -110002

Inspection Report of the accounts of the Administrative Reforms Department, Govt. of NCT of Delhi, Delhi Secretariat, New Delhi 110002 for the period April 2009 to March 2014.

PART-I

A. Introductory
(i) General

The accounts of the Administrative Reforms Department, Govt. of NCT of Delhi, Delhi Secretariat, New Delhi for the period April 2009 to March 2014 were test checked by a local audit party of the office of the Principal Accountant General (Audit) Delhi, consisting of Sh. Jai Prakash, Sr. Audit Officer, Sh. Del Chand, Assistant Audit Officer and Sh. Ashok Kumar Sharma Sr. Auditor from 24.04.2014 to 02.05.2014 (7 working Days).

The following officers/officials have held the charge of the respective posts indicated below for the period of audit.

Sl No.	Name	Designation	Period
Head of Department			
1.	Dr G. Narender Kumar	Pr. Secretary	01.04.09 to 31.03.10
2.	Sh. Arvind Ray	Pr. Secretary	01.04.10 to 31.03.11
3.	Sh. B.V. Selvaraj	-do-	
4.	Sh. M.M. Kutty	Pr. Secretary	01.04.11 to 31.03.13
5.	Sh. M.M. Kutty,	Pr. Secretary	
6.	Sh. S.S. Yadav	Secretary	01.04.13 to 31.03.14
7.	Sh. Arun Baroka	Secretary	
Head of Office			
1.	Sh. A.K. Goyal	Asstt. Dir.	01.04.09 to 31.03.10
2.	Ms. C.P. Srivastava	Asstt. Dir	01.04.10 to 31.03.13
3.	Smt. Seema Bawa	Dy. Dir.	
4.	Smt. Seema Bawa	Dy. Dir.	01.04.13 to 31.03.14
5.	Sh. Amitabh Joshi	-do-	
DDO			
1.	Sh. L.K. Dhamija	AAO	01.04.09 to 31.03.10
2.	Sh. K. Nanda Kumar	-do-	
3.	Sh. K. Nanda Kumar	AAO	
4.	Sh. M.S. Rawat	Asstt. Dir	01.04.10 to 31.03.11
5.	Sh. Krishnana Kutty	AAO	
6.	Sh. Jitender Prasad	AAO	01.04.11 to 31.03.14
Cashier			

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1.	Sh. J.S. Negi	R.I.	01.04.09 to 31.03.13
2.	Sh. Brijesh Kumar	L.D.C	
3.	Sh. Brijesh Kumar	L.D.C	01.04.12 to 31.03.14
	Sh. Giriraj Singh	L.D.C	

(ii) General set-up and activities

The Administrative Reforms Department facilitates the departments of GNCT of Delhi in the pursuit of excellence in governance through: -

- Improvements in government's structures and process
- Citizen friendly initiatives including redressal of public grievances
- Dissemination of best practices
- Implementation of Right to Information Act 2005 & Delhi Right to Information Act, 2001.
- Conducting work measurement studies.
- Secretariat functions of PGC, Lokayukta and Samajik Suvidha Sangam.
- O&M Inspections
- Punctuality Drives
- Departmental Tests in Manual of Office Procedure & RTI Act, 2005.

(iii) Budget allotment and expenditure

The details of Budget allotment and Expenditure

(Rs. In lakh)

Year	Plan/Non-plan	Budget Allotment	Expenditure
2009-10	Plan	870.00	646.66
	Non-plan	90.00	79.92
2010-11	Plan	90.00	41.05
	Non-plan	81.00	79.62
2011-12	Plan	340.00	204.25
	Non-plan	124.30	94.68
2012-13	Plan	560.00	451.78
	Non-plan	117.00	112.85
2013-14	Plan	644.00	362.35
	Non-plan	122.00	118.66

(iv) Internal Audit

The Internal Audit of the Department has been conducted by Directorate of Audit Govt. of NCT of Delhi, Delhi Sachivalaya, up to 2012.

Part-I-B

Position of old outstanding objections

Sl No.	Year of IR	Para No.	Title of para	Remarks
1	Up to 3/2009	1	Wasteful expenditure of Rs.23.46 lakh	Reply not furnished, para stands

Current Audit
Part-II-A - Nil
Part-II-B

Para No.1 Unrealistic budget estimation

Rule 69(2) of General Financial Rule, stipulates that the savings as well as provisions that cannot profitably utilized should be surrendered to Government immediately they are foreseen without waiting till the end of the financial year. No saving should be held in reserve of future.

A scrutiny of budget and expenditure statement for the year 2009-2010 to 2013-14 revealed that there were savings under various heads as per details given below:-

(Rupees in lakh)

Sl. No.	Name of Head (Head/Sub Head)	Budget	Total expenditure	Saving
	2009-2010 Plan			
1.	H.1(1)(2) Strengthening of A.R. Department	70.00	46.67	23.33
2.	H.1(1)(3) Grant-in-aid to Samajik Suvidha Sangam	800.00	600.00	200.00
	2010-2011 Plan			
3.	H.1(1)(2) Strengthening of A.R. Department	60.00	41.06	18.94
4.	H.1(1)(3) Grant-in-aid to Samajik Suvidha Sangam	30.00	---	30.00
	2011-2012 Plan			
5.	H.1(1)(2) Strengthening of A.R. Department	40.00	29.26	10.74
6.	H.1(1)(3) Grant-in-aid to Samajik Suvidha Sangam	300.00	175.00	125.00
	2012-2013 Plan			
7.	H.1(1)(2) Strengthening of A.R. Department	35.00	26.78	8.22
8.	H.1(1)(3) Grant-in-aid to Samajik Suvidha Sangam	525.00	425.00	100
	2013-2014 Plan			
9.	H.1(1)(2) Strengthening of A.R. Department	33.00	22.35	10.65
10.	H.1(1)(3)(1) Grant-in-aid General to Samajik Suvidha Sangam	326.00	172.00	154.00
11.	H.1(1)(3)(2)) Grant-in-aid capital assets to Samajik Suvidha Sangam	10.00	6.00	4.00
12.	H.1(1)(3)(3)) Grant-in-aid for Salary to Samajik Suvidha Sangam	275.00	162.00	113.00
	Total	2504.00	1706.12	797.88

From the above table, it could be seen that the provisions of GFR were not followed by concerned department which is very serious and against financial propriety. Such saving should be avoided in future and possible savings should be surrendered to Government after mid term review of progress of expenditure that the sanctioned budget may be obtained under intimation to audit.

Para No.2 Short deduction of DGEHS contribution amounting to Rs.43,500/-

As per Delhi Government Employees Health Scheme, the subscription of DGEHS has been revised with effect from July 2009 on the basis of Grade Pay as detailed given below:

Sr.No.	Grade Pay drawn per month	Rate of monthly subscription
1.	Up to Rs. 1,650	Rs.50.00
2.	Rs.1,800, Rs.1,900, Rs.2,400 and Rs.2800	Rs.125.00
3.	Rs.4,200	Rs.225
4.	Rs.4,600, Rs.4,800, Rs.5,400 and Rs.6,600	Rs.325
5.	Rs.7,600 and above	Rs.500

During test check of pay bill registers for the period 2009-10 to 2013-14 it has been observed that the above scheme was effective from July 2009, where as the DGEHS contribution was not deducted by department as per scheme from July 2009 and this resulted in short recovery of Rs.43,500/-as detailed below:

(in rupees)						
S.No	Name of employee / Grade Pay	Amount to be deducted	Amount deducted	Difference	Period=Month	Amount short deducted
1.	Sh. C.P. Srivastava/4200 4600	225 325	75 75	150 250	7/09 to 3/10=9 4/10 to 9/10=6	2850
2.	Sh. Naresh Kumar/ 4200 4600	225 325	75 75	150 250	7/09 to 6/10=12 7/10 to 9/10=3	2550
3	Sh. KPS. Menon/4200	225	50	175	7/09 to 9/10=15	2625
4	Ms. C. Sridhar /4200	225	50	175	7/09 to 9/10=15	2625
5	Sh Surender Kumar/ 4200	225	50	175	7/09 to 9/10=15	2625
6	Sh. Ravinder Rawat/ 4200	225	50	175	7/09 to 9/10=15	2625
7	Sh. B.M. Jain/5400	325	100	225	7/09 to 5/10=11	2475
8.	Sh. Brham Prakash/2800	125	50	75	7/09 to 9/10=15	1125
9.	Sh. Bhupinder Dhavan/4200	225	50	175	7/09 to 9/10=15	2625
10.	Sh. Jiwan sg. Negi/ 2800	125	50	75	7/09 to 9/10=15	1125
11.	Sh. Rakesh Chadha/ 4200	225	50	175	7/09 to 9/10=15	2625
12.	Sh. Krishan Chand /4200 4600	225 325	75 75	150 250	7/09 to 2/10=8 3/10 to 9/10=7	2950
13.	Sh. Sasankan Pillai / 4200	225	50	175	7/09 to 9/10=15	2625

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14.	Sh. Sachin Bhatt / 4200	225	50	175	7/09 to 9/10=15	2625
15.	Sh. Virender Sg. Negi / 2400	125	30	95	7/09 to 9/10=15	1425
16.	Sh. B.R.S. Rathaur / 7600	500	100	400	7/09 to 9/10=15	6000
17.	Sh. Nanda Kumar / 4800	325	75	250	12/09 to 7/10=8	2000
Total						43,500/-

The above cases are only illustrative and not exhaustive. Similar other cases may also be reviewed and recovery initiated under intimation to audit.

(Half Margin No.1 dated 01.05.2014 issued but reply not furnished by the department)

Para No.3 Short deduction of Licence Fee amounting to Rs.9,840/-

Every employee is entitled to accommodation from the General Pool of Government Accommodation subject to availability and payment of licence fee as per entitlement.

During test check of pay bill registers for the period 2009-10 to 2013-14 it has been observed that the department was not deducting the Licence fee as per entitlement and this resulted in short recovery of Rs.9,840/- as detailed below:

(in rupees)						
S.No	Name of employee / Grade Pay	Licence Fee deducted	Amount to be deducted w.e.f.1.7.2004/ 2012	Diff.	Period=Month	Amount of L. F. short deducted
1.	Sh. Ravinder Sg. Rawat / 4200	80	153	73	3/08 to 10/10=31	2263
2.	Sh. B.R.S. Rathaur / 7600	245	293	48	2/09 to 6/12=41	1968
		245	420	175	7/12 to 6/13=12	2100
		420	500	80	7/13 to 3/14=9	720
3.	Sh. M.S. Rawat / 4200	185	310 (Central)	125	7/10 to 6/11=12	1500
		260		50	7/11 to 10/12=15	750
4.	Sh. Krishan Kutty / 4800	183	232	49	2/11 to 12/11=11	539
Total						9,840

The above cases are only illustrative and not exhaustive. Similar other cases may also be reviewed and recovery initiated under intimation to audit.

(Half Margin No.3 dated 01.05.2014 issued but reply not furnished by the department)

Para No.4 Delay reminder issued to Sardar Vallabh Bhai Patel Hospital for Action Taken Reply

On scrutiny of the file No. F.4/01/2011/AR/Vol.II revealed that the organization & Method inspection conducted by the Deptt. of the Administrative Reforms Department of the office of the Medical Superintendent, Sardar Vallabh Bhai Patel Hospital, Patel Nagar, New Delhi on 30.10.2011 it has been observed that various Administrative Section(S) are generally not following the provisions of the Manual of Office Procedure and these deficiencies are as detailed below:-

1. Non Maintenance of various registers
2. Distribution of work
3. Improper filing system
4. Check on delays and
5. No weeding out of old records

In this regard the action taken reply of the above deficiencies should have been sent within 15 days of receipt of this letter No.F.4/01/2011-AR/Vol.II/12395/ dated 18.11.2011 as per prescribed proforma. Action taken reply was received on 4.5.2012 from office of the Medical Superintendent, Sardar Vallabh Bhai Patel Hospital, Patel Nagar, New Delhi with 5 months delay.

Reasons for delay reminder issued on 25.04.2012 to Sardar Vallabh Bhai Patel Hospital for Action taken reply may be explained to audit.

General

The General condition of accounts of the Office of the Deputy Director, Administrative Reforms Department, Govt. of NCT of Delhi, Delhi Secretariat, New Delhi for the period April 2009 to March 2014 was found to be satisfactory, subject to the observations made in the Inspection Report.

Disclaimer

The Inspection Report has been prepared on the basis of information furnished and made available by the Administrative Reforms Department, Delhi Secretariat. The office of the Principal Accountant General (Audit) Delhi disclaim any responsibility for any mis-information and non-information on the part of the auditee.

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19/6/14

Sr.Audit Officer (GS)