DIRECTORATE OF AUDIT
GOVT.OF NCT OF DELHI
4TH LEVEL, C-WING, DELHI SECRETARIAT
I.P.ESTATE, NEW DELHI

F.No. 9(02)/DOA/Estt./Misc./2021/ 1316-1321 **Dated:** 24/2/21

MINUTES OF THE MEETING

A meeting was held under the Chairmanship of Secretary (Finance), Delhi on 12.02.2021 in Conference Hall No. 03, C-Wing, 2nd Level, Delhi Secretariat at 02.30 PM to discuss the subject regarding "**Strengthening of Internal Audit**".

2. The meeting was attended by the following officers of GNCTD:-
   i) Special Secretary (Finance)
   ii) Controller of Accounts (FD)
   iii) Controller of Accounts (Audit)
   iv) Dy. Controller of Accounts (Audit)
   v) Inspecting Audit Officers (Audit Party No.I to XXXIII), Dte. Of Audit, Delhi
   vi) Head Quarters Staff (AOs and AAOs), Dte. Of Audit, Delhi.

3. At the outset of the meeting, the Controller of Accounts (Audit) welcomed the Secretary (Finance) and other participants. Thereafter, he made a presentation about the functioning of Directorate of Audit with data compiled in PPT **(Annexure-A).**

4. The following decisions were taken after discussing the key issues:-

(i) While analysing the data regarding targets and achievements for the period 2017-18 to 2020-21, the Secretary (Finance) noticed that the **procedure of selecting yearly targets needs to be reviewed** as the target set was around 650 units (on average) per year whereas auditable units to be covered as per categorization and periodicity come to 900 units (Appx.) per year. However, it was also realized that with the present strength of 30 Audit teams, the target of 900 units cannot be covered in a year. Therefore, the Controller of Accounts (Audit) shall work out a proposal for **increasing the number of audit teams by creating sufficient posts/filling vacant posts** for smooth functioning of Directorate of Audit, GNCTD.

(ii) Inspecting Audit Officers of Directorate of Audit are required to have clarity regarding certain areas associated with Audit and Finance, like Delegation of Financial Powers/Competency of issuing sanctions, availability of budget provisions, adoption of right procedure regarding expenditure from Govt. Accounts etc. as the vagueness of concept leads to slip-ups and confusion. **A training may be organized by Controller of Accounts, Finance Department.**

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(iii) While conducting the **audit of Autonomous Bodies/Grantee Institutions**, Internal Audit Officers are required to be well versed with the powers vested with these organisations through their BOM/Governing Body by studying their Memorandum of Association, Patterns of Assistance, Byelaws etc. before taking up their audit.

(iv) Controller of Accounts (Audit) shall **create a data bank** of information regarding Memorandum of Association, Patterns of Assistance, Byelaws of all Autonomous bodies receiving Grant in Aid from GNCTD so that the same may be available for ready reference of Audit Teams in respect of conducting Internal Audit of such Autonomous Bodies.

(v) Controller of Accounts (FD) shall make necessary arrangements for imparting **training** to the Audit Officers of GNCTD in consultation with AGCR.

(vi) Controller of Accounts (FD) shall also make necessary arrangements to **provide access to IFMS/PFMS/Compact portals** by providing login IDs to the Internal Audit Officers of Directorate of Audit for conducting Internal Audit of the units using IFMS/PFMS/Compact portals.

5. The meeting ended with vote of thanks to the Chair.

(CLEETUS K.M.)
DY.CONTOLLER OF ACCOUNTS (AUDIT)

F.No. 9(02)/DOA/Estt./Misc./2021/ 1316 - 1321 **Dated:** 24/2/21

Copy for information and necessary action to:-

i) PPS to Secretary (Finance)
ii) PS to Special Secretary (Finance)
iii) PA to Controller of Accounts (FD)
iv) PA to Controller of Accounts (Audit)
v) Inspecting Audit Officers (Audit Party No.I to XXXIII), Dte. Of Audit, Delhi
vi) Head Quarters Staff (AOs and AAOs), Dte. Of Audit, Delhi.

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(CLEETUS K.M.)
DY.CONTOLLER OF ACCOUNTS (AUDIT)

Annexure — A

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DIRECTORATE OF AUDIT

GOVERNMENT OF N.C.T. OF DELHI

4^{TH} LEVEL, C-WING, DELHI SACHIVALAYA

I.P. ESTATE, NEW DELHI

INTRODUCTION

- The Internal Audit organization was set up in Union Territory of Delhi w.e.f. 1st July, 1977.
- Continued to work as one of the branches of Principal Accounts Office till 31st May, 1981.
- Assumed independent entity w.e.f. 1st June, 1981 as the Directorate of Audit.

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ORGANIZATIONAL STRUCTURE

Principal Secretary (Finance)/HOD

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Secretary (Finance)

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Special Secretary (Finance)

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Controller of Accounts (Audit)

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Dy. Controller of Accounts (Audit)/H.O.O.

- Sr.A.O.(H.Q)
  - Admn.
  - Accounts
- A.O.(H.Q)
  - Audit Branch
  - LFA
- A.O.(CAG Desk)
  - CAG/Prog. Branch

ROLE / FUNCTIONS OF DIRECTORATE OF AUDIT

- ❖ Checking the initial accounts of various Government Departments and Autonomous Organizations receiving grants-in-aid from Government of National Capital Territory of Delhi.
- ❖ Conducting Special Audits as and when requested by the concerned Departments and directed by the higher authorities of Directorate of Audit.
- ❖ Liaisoning between GNCT Departments and CAG regarding settlement of printed audit paras.

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Categorisation and periodicity of Internal Audit

S. No	Category	Periodicity of Audit	No. of Units	No. of days fixed for audit	Remarks
1	A	Every year	76	**12**	Budget Allocation of more than Rs. **50 Crores.**
	ELFA Audit	Every year	70	5	Local Fund Audit of Autonomous Bodies/Grantee Institutions.
2	B	Two years	248	**10**	Budget allocation > Rs. **10 Crores and<= 50 Crores.**
3	C	Two years	381	**7**	Budget allocation upto Rs. **10 Crores.**
4	D	Three years	1301	7	School under Dte. of Education
		TOTAL	**2076**		

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Year wise status from 2017-18 to 2020-21

(up to Dec20)

Particulars/ F.Y.	2017-18	2018-19	2019-20	2020-21 (up to Dec 20)
Target (Units allotted)	600	692	683	545
Units audited (No. & % age)	523 (87%)	551 (80%)	507 (74%)	432 (79%)
Opening Bal.of outstanding paras	33228	33910	33267 +3765 (ELFA paras)	36267
No. of Paras raised	2127	1981	1894	1326
No. of Paras settled	1445	2624	2689	1343
Closing Balance of outstanding paras	33910	33267	36237	36220
Recovery raised (Rs. in cr.)	18.04	66.17	145.85	5.71
Recovery effected (Rs. in cr.)	3.72	5.11	119.43	3.93

Departments with recovery of more than Rs.01 Crore

S.No.	Unit Name	Recovery (Rs.in Cr.)	No. of O/S Paras	Audited upto	Audit of 2019-20 (Status)
1	Department of Excise, Entertainment & Luxury Tax	127	48	2019	Sh.Pradeep Kr.
2	Dte. of Industries	57.087	28	2018	Sh. Pradeep Kr.
3	Deputy Conservator of Forest (District-South)	4.39	28	2019	C category
4	D.C. (District North-West)	2.83	68	2019	Sh.Satish
5	G.B. Pant Hospital	2.90	114	2019	Sh.Mathew Kurian
6	Divisional Commissioner (H.Q.)	2.47	101	2017	Sh.Ajay Chandna
7	Central Procurement Agency (CPA)	2.40	18	2013	Smt. Savitri
8	Deputy Conservator of Forest (West)	2.30	15	2019	C category
9	Dte. of Gurudwara Election	2.14	11	2015	To be alloted
10	D.C.(District West)	2.40	62	2018	Sh.Kulbhushan Arora

Departments with recovery of more than Rs. 01 Crore (contd...)

S.No.	Unit Name	Recovery (Rs.in Cr.)	No. of O/S Paras	Audited upto	Audit of 2019-20 (Status)
11	D.C.(District-Central)	2.82	97	2019	Sh.Subodh Kr. Das
12	Deputy Conservator of Forest (Central/North)	1.65	13	2019	C category
13	D.C. (Distt. East)	1.71	57	2019	Sh.Rajiv Sachdeva
14	Satyawati College	1.40	19	2018	Smt. Vijay Laxmi
15	(CW-111) Common Wealth Project Division CW-111	1.13	12	2012	-
16	Swami Shraddhanand College	1.08	64	2018	Sh.Satish
17	Guru Tegh Bahadur (GTB) Hospital	1.01	68	2019	Sh. Ranjith V.S.
18	IHBAS	1.14	174	2018	Sh.R.K.Singh
19	CATS	1.32	129	2018	Sh.Varun Rahal
20	D.C. (District North-East)	1.02	89	2019	Sh. Pradeep Kr.
	TOTAL	**220**	**1215**		

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Duties of Internal Audit Team

- General review of all the accounts records maintained by the office and ensure that they are correct, adequate and free from defects or lacunae.
- Detailed check of accounts/records of one month in a year .
- Test check of bills/vouchers/cases etc. apart from the selected month record.
- Watch the implementation of prescribed procedures, rules & orders issued from time to time
- Analyze expenditure records including the cashbooks and ledgers & scrutinize payments

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Duties of Internal Audit Team

(Contd…)

- See that goods and services have been delivered and payments made as per terms and conditions of the contract.
- Scrutinize payrolls and see that salary has been drawn as per sanctioned strength of staff.
- See that statutory deductions such as GST, TDS etc. have been properly worked out and accounted for.
- Examine revenue collection records to ensure proper realization, accounting and reporting of Revenue Receipts.
- Settlement of Old Outstanding Paras and effect recovery, if any, during current audit
- Spot verification regarding settlement of old outstanding audit paras

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Status of Units allotted & Completed during 01/04/2020 to 31/12/2020

Audit Party No.	Name of IAO	No. of Audit units alloted during 2020-21	No. of Audit units completed during 2020-21
1	Sh.Syam Sunder Dhingra, AO	21	16
2	Sh.Varun Rahal, AO	22	14
3	Sh.Vipul Kapoor, AO	16	16
4	Smt. Vijay Laxmi, Sr.AO	26	19
5	Smt. Padmini R.Kumar, Sr.AO	22	17
6	**Vacant**		
7	Sh.Kulbhushan Arora,Sr.AO	14	14
8	Smt. Usha Purvah, Sr.AO	20	17
9	Sh.Mathew Kurian, AO	24	16
10	Sh. Ajay Chandna, AO	24	24

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Status of Units allotted & Completed during 01/04/2020 to 31/12/2020 (contd...)

Audit Party No.	Name of IAO	No. of Audit units alloted during 2020-21	No. of Audit units completed during 2020-21
11	Sh.Diwan Chand, Sr.AO	16	16
12	Smt. Reema Sakhuja, AO	18	11
13	**Vacant**		
14	Smt. Sadhna Sharma, AO	21	19
15	Smt. Rajalakshmi Francis, Sr.AO	20	10
16	Sh.Satish	24	21
17	**Vacant**		
18	Smt. Shamma Sharma,AO	12	12
19	Sh.Dinesh Kumar, AO	20	19
20	Sh.Pramod Kr.Singhal, AO		Special Audit(01)

Status of Units allotted & Completed during 01/04/2020 to 31/12/2020 contd...

Audit Party No.	Name of IAO	No. of Audit units alloted during 2020-21	No. of Audit units completed during 2020-21
21	Sh.V.S.Ranjith, AO	25	20
22	Sh.Rajiv Sachdeva, AO	15	11
23	Sh.Subodh Kr.Das, AO	20	15
24	Sh.Deepak Kumar Sharma, AO	24	16
25	Sh.R.K.Singh, Sr.AO	15	15
26	Sh.Pradeep Kumar, Sr.AO	10	10
27	Smt. Manorama Rawat, Sr.AO	16	11
28	Sh.Manoj Kumar, AO	New Team	
29	Smt.Jaya Tiwari, AO	15	7
30	Sh.G.B.Bhatt, AO	25	17
31	Smt.Suman Lata Arora, AO	15	11
32	Smt. Poonam Kohli, AO	20	20
33	Smt. Saramma Roy, AO	25	18
		545	**432**

Agenda for discussion

- Problems faced during conducting Internal Audit
- Need for training
- Periodicity of Audit
- Criteria used to select records for Audit
- Enhancing audit capabilities using software such as IFMS/PFMS/Compact etc.

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THANKS