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कार्यालय महानिदेशक लेखापरीक्षा, केन्द्रीय व्यय,  
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संख्या : ए.एम.जी.-V/आई.आर/3-45/CIC/2019-20/ 830  
सेवामें,

दिनांक: 10.02.2020

The Joint Secretary and Additional Registrar,  
Central Information Commission (CIC),  
Baba Ganga Nath Marg, Old JNU Campus,  
New Delhi-110054

10 FEB 2020

विषय - वर्ष 2017-19 के लेखाओं की निरीक्षण प्रतिवेदन के संदर्भ में।  
महोदय,

मैं वर्ष 2017-19 तक के लिए Central Information Commission, New Delhi-110066 के लेखाओं पर निरीक्षण प्रतिवेदन प्रेषित करती हूँ। इस संबंध में यह अनुरोध किया जाता है कि उस के अन्तर्गत उठाए गए विभिन्न अभियुक्तियों के उत्तर कृपया इस लेखापरीक्षा निरीक्षण प्रतिवेदन की प्राप्ति के चार सप्ताह की अवधि के भीतर भेजने की व्यवस्था करें।

कृपया प्रतिवेदन की पावती इस कार्यालय की email: pardeepkr.del.au@cag.gov.in पर भेजने की व्यवस्था करें।

भवदीय

अनुलग्नक : निरीक्षण प्रतिवेदन

व.लेखापरीक्षा अधिकारी (ए.एम.जी.- V)

**OFFICE OF THE DIRECTOR GENERAL OF AUDIT  
CENTRAL EXPENDITURE, I.P. ESTATE, NEW DELHI**

**Inspection Report on accounts of Central Information Commission,  
Baba Gang Nath Marg, Munirka, New Delhi for the period 2017-19.**

**Part-I**

**1. Introduction**

The audit on the accounts of Central Information Commission (CIC), Baba Gang Nath Marg, Munirka, New Delhi was conducted by an audit party of the Office of the Director General of Audit (Central Expenditure), New Delhi-110002 comprising of Smt. Bharti Rawat, Sr. Audit Officer, Shri Ashutosh Kumar Thakur, Assistant Audit Officer, Shri Anurag Sonkar, Assistant Audit Officer, and Shri Jainender Kumar. Sr. Ar. from 30.12.2019 to 10.01.2020 (10 working days). The last audit for the period 2016-17 was conducted from 02.02.2018 to 08.02.2018 (05 working days), 20.02.2018 to 28.02.2018 (07 working days) and 01.3.2018 to 12.3.2018 (07 working days) total 19 working days.

**2. General set up and Activities**

The Central Information Commission (CIC) was constituted w.e.f. 12.10.2005 under Right to Information Act 2005. The jurisdiction of the Commission extends over all central public authorities. The powers and functions of CIC broadly relates to adjudication in second appeal for giving information, direction for record keeping, suo motu disclosures, receiving and requiring into a complaint on inability to file RTI etc. imposition of penalties, monitoring and reporting. Under section 12 of the Act, the Central Information Commission will consist of one Chief Information Commissioner, who will be the head of the Commission and such number of Information Commissioners, not exceeding ten (10) as may be deemed necessary.

**3. Audit objective and Audit Scope**

The objective of the audit of accounts of Central Information Commission (CIC) was to include the examination of rules, regulations, orders and instructions for their legality, adequacy, transparency, propriety and prudence and effectiveness.

The Scope of this audit was subject to matters' compliance with the criteria applicable to the CIC.

**4. Incumbency**

The following Officers/Officials have held charge of the posts mentioned against each:

Sl No.	Post held	Name & Designation S/Sh.	Period
01	Head of the Department	Rakesh Kumar Singh, Addl. Secy.	01.04.2017 to 31.03.2019
02	Head of the Office	S.K. Rabbani. Dy.Secy.	01.04.2017 to 31.03.2019
03	Head of Admn.	S.P Beck, JS (Admn.)	01.04.2017 to 31.03.2019

<b>04</b>	<b>Head of Accounts</b>	A.C.Patel. JS (P&B)	01.04.2017 to 31.03.2019
<b>05</b>	<b>DDO</b>	Smt. Poonam Verma	01.04.2017 to 30.04.2018
		Smt.Savita Taluja	01.05.2018 to 31.08.2018
		Smt. Dipti Gururani	01.09.2018 to 31.03.2019
<b>06</b>	<b>Cashier</b>	NIL	

**5. Position of Budget and Expenditure**

(₹ in Crore)

Year	Revised Estimate		Expenditure	
	(Capital)	(Revenue)	(Capital)	(Revenue)
2016-17	30.21	26.05	30.21	25.98
2017-18	23.96	29.02	23.96	28.97
2018-19	1.50	25.16	1.50	24.67

**6. Internal Audit**

The last internal audit of the Central Information Commission for the period 01.04.2015 to 31.03.2018 was conducted by an internal audit wing of M/o Personnel, Public Grievances & Pension from 26.11.2018 to 30.11.2018.

**Significant Audit Findings****Part-II A****-Nil-****Part-II B****Para1: Irregularity on account of Electricity Bills/Connection**

The Chief Information Commission, New Delhi entered into agreement with M/s BSES Rajdhani Power Ltd in June 2017 for supply of electricity to its newly built building at Baba Gangnath Marg, Old JNU for contract demand of 866 KVA. For the electricity requirement of CIC's new building, BSES Rajdhani Power Ltd build up a Electric Substation (ESS) for the load of 805 KW under NDHT category.

Scrutiny of the records pertaining to Electricity bills for the year 2017-19 revealed that 805 KW electricity load was sanctioned for the CIC building for which payment of ₹ 250 /KVA/ month was to be paid by the CIC as Fixed charges. Along with this fixed charge certain taxes such as Power Purchase Adjustment Charge (PPAC), Surcharge, Pension Surcharge and Electricity Charge on PPAC were also imposed. However, consumption of electricity was ranging from 25 KW to 66 KW as per the Maximum demand Indicator (MDI) shown in the bills.

From the bills seen in audit, it is evident that maximum 100 KW of load would have been sufficient to cater the electricity demands of CIC building. CIC has a sanctioned load of 805 KW which is quite high as the maximum unit consumption by CIC during the period of 2017-19 reached to just 66 KW.

In addition to this, CIC had also paid security deposit of ₹ 36,22,500/- in favour of M/s BSES Rajdhani Power Ltd. @ of ₹ 3000/- per KW against the sanctioned load of 805 KW.

From the above, it indicates that CIC did not, envisage any plan for actual requirement of consumption of electricity. Thus, CIC advised to take early possible action to get the sanctioned load reduced accordingly to their electricity demands.

Half Margin no. 07 was issued, but the reply of the Commission is still awaited.

**Para2: Blockade of Fund on idle land amounting ₹ 30.97 Lakh.**

During the audit it was revealed that Central Information Commission (CIC) intended to make an institute for the purpose of training, research and publication etc. in the name of Wing for Accountability and Transparency Studies (WATS).

Subsequently, CIC was allotted two adjacent pieces of land from Land and Development Office (L&DO), Ministry of Urban Development measuring 2879 sq. mtrs. and 4653 sq. Mtrs (Aug. 2012) at Baba Gangnath Marg, Old JNU Campus, New Delhi for ₹15.65 lakh and ₹ 25.30 lakh respectively @ of 22 lakh per acre. But, as per

agreement, the rates will be retrospectively revised w.e.f. 1.4.2010 and the difference will be paid by CIC.

The 2879 sqr mtrs land was acquired for the purpose of construction of institute i.e. WATS, and 4653 sqr. mtrs land was allotted for construction of new Headquarters Building of CIC.

CIC was also allotted a land measuring 1576 sq. mtrs at R.K. Puram for construction of Headquarters Building and had paid ₹ 35.14 lakh to L&DO for it. The plan for construction at R.K. Puram was dropped due to various reasons. Thus, after adjustment of ₹ 35.14 lakh, CIC paid only ₹ 5.80 lakh (15.65 lakh - 25.30 lakh = 40.95 lakh - 35.14 lakh) to L&DO (Sep.2012).

Further, scrutiny revealed that the proposal of CIC for setting up of institute like WATS was rejected by its administrative department i.e. DoPT stating that "Under section 25 of the RTI Act the mandate of the CIC/SIC are to prepare a report on the implementation of the RTI Act during the year and recommendation for reform to public authorities. The Act does not direct CIC to undertake activities like training, conferences/seminars, certification, policy forums and consultancy." Since the proposal was not accepted by the DoPT for the construction of Institute at 2879 sqr. mtrs. land, the land is lying idle and this land area is being used for parking purpose for applicants/visitors. It is pertinent to mention here that new building of CIC headquarters constructed at the land measuring 4653 sqr. Mtrs. adjacent to the 2879 sqr. Mtrs. land has two floor basements parking.

Further, it was also noticed that on commencement of construction work of CIC building, it was found that actual area of plots is less than that of allotment. The Case was referred to L&DO on Dec., 2015. After issuing of reminders no response was received from them. Then CIC took up the matter verbally with DoPT for further action. As suggested by DoPT, a letter was written to CPWD on April, 2017. In this regard, a meeting was held in DoPT where it was advised to make a committee to check the deficiency of plot. Committee consisting of representative of DoPT, ISTM, CIC, CPWD & NBCC was constituted for joint measurement of CIC plots and adjoining plot of ISTM. L&DO conducted a fresh demarcation of land and forwarded a copy of survey plan to CIC & ISTM. Deptt (DoPT) decided that the short fall of land area i.e. 189 sq.m. corrected by shifting of boundary wall assigned to NBCC. NSL agency of NBCC submitted the estimate of work amounting to ₹ 15.32 lakh including agency charges and GST and the same was paid by the CIC.

Hence, the expenditure incurred on acquiring the land and making the boundary wall lead to the blockade of fund amounting to ₹ 30.97 lakh (₹ 15.65 lakh + ₹ 15.32).

Half Margin no. 12 was issued, but the reply of the Commission is still awaited.

### **Para3: Non-adjustment of advance of ₹ 45.52 lakh (DAVP)**

As per General Financial Rules, 2017, the advances taken for contingent or miscellaneous purpose may be adjusted within 15 days of the withdrawal of advance and balance amount, if any may be refunded, failing which the advance or balance amount shall be recovered from the next salaries.

Scrutiny of records revealed that the Central Information Commission has made two advance payments to DAVP amounting to ₹ 69,20,863/- and ₹ 66,42,049/- on 30.03.2011 and 04.10.2011 respectively for vast visual publicity of awareness of RTI matters. As such, a total payment of ₹1,35,62,912/- was made to DAVP. Out of this, DAVP had incurred expenditure of ₹ 90,11,288/- and the balance amount of ₹ 45,51,624/- is still outstanding with DAVP since June, 2012 i.e. even after the lapse of 7.5 years.

Half Margin no. 11 was issued, but the reply of the Commission is still awaited.

**Para4: Unfruitful expenditure of ₹ 11 lakh on construction of Terrace Canteen**

As per Rule 26 (iv) of the General Financial Rules, 2017, stipulate that a controlling officer should ensure that an adequate control mechanism is functioning in his department to guard against waste and loss of public money and such mechanism and checks are effectively applied. Further, the CPWD Manual stipulates that works should be undertaken only after a proper assessment of requirements and feasibility study so as to ensure that the objective of the proposed project would be achieved and the funds gainfully utilised. Also as per para 5.1.2 (iv) regarding Outsourcing the activity of setting-up of Canteen in Government Offices mentioned in the "Administrative Instructions on Departmental Canteens in Government Offices and Industrial Establishments" also known as Green Book issued by Department of Personnel and Training which states that the possibility of out sourcing is considered before giving clearance for setting up new Canteens as and when a final view is taken , the same will be communicated to all concerned for appropriate action.

In contravention to the above procedure/rules a Terrace Canteen was built up on the roof of Chief Information Commission's new building at Baba Gangnath Marg, Old JNU Campus. There were various works executed in building the Terrace Canteen such as False Ceiling at Temporary Terrace Canteen, Washing Area behind Temporary Terrace Canteen, Providing Stainless Steel Sign Board for indication of Canteen, Roof Silicon Fillings, Kitchen sink and Cabinet work, Internal electric work, Providing and Fixing of Full height GI framed partition, etc. The services for canteen was suppose to be outsourced and for that tender was awarded to M/s Salasar Enterprises for the period of 23.04.2018 to 23.04.2019. But after April, 2019 none of the outsourcing agencies have shown interest in running the Departmental Canteen in CIC's building reason being the location of the canteen. The Commission is making continuous efforts in finding a suitable outsource agency for providing canteen facility. As the location of the canteen is not favourable, it seems that the canteen could not be run efficiently. Owing to this reason, the total expenditure of ₹ 10,98,884/- which was incurred on setting up a terrace canteen is in-fructuous. The details of expenditure incurred on setting-up the Terrace Canteen are mentioned in **Annexure-A**.

Hence, if the possibility of out sourcing was to be considered before giving clearance for setting up a new Canteen at the roof of CIC's new building (According to para 5.1.2 (iv) in the "Administrative Instructions on Departmental Canteens in Government Offices and Industrial Establishments") with the Rule 26 (iv) of the General Financial Rules, 2017 and the CPWD Manual, the above said expenditure on Terrace Canteen could have been avoided.

Half Margin no. 09 was issued, but the reply of the Commission is still awaited.

**Para5: Non-entered of items purchased in stock register amounting to ₹ 19.84 lakh**

Rule 187(3) of GFR, 2005 stipulates that, while receiving goods and materials from a supplier, details of the material so received should be duly entered in the appropriate stock register. The officer-in-charge of stores should certify that he has actually received the material and recorded it in the appropriate stock registers. Further, Rule 192 of GFR, 2005, concerning verification of fixed assets and consumables, stipulates that physical verification of all goods and material should be done at least once in a year in the presence of the officer, responsible for the custody of the inventory being verified. A certificate of verification, along with the findings, shall be recorded in the stock register.

Test check of Stock Register and connected voucher/bills of purchase revealed that the opening and closing balances of items have not been shown in the register. New items were purchased a number of times but relevant Stock Register was not updated even on a single occasion. Further, scrutiny of vouchers/bills revealed that the items were purchased of amounting to ₹ 19.84 lakh and stock entry number was marked on the bills as shown in **Annexure-B**, but their entries were not made in the stock register.

In the absence of updated stock register, it was difficult for audit to assess the number of different items purchased by the Commission. Further, such serious lapses may encourage occurrences of misuse of these items. Similar other cases may also be reviewed under intimation to audit.

Half Margin no. 05 was issued, but the reply of the Commission is still awaited.

**Para6: Split purchase of Furniture items amounting to ₹. 1.21 lakh**

As per Rule 149 of GFR 2017, DGS&D or any other agency authorized by the Government will host an online Government e-Marketplace (GeM) for common use Goods and Services. DGS&D will ensure adequate publicity including periodic advertisement of the items to be procured through GeM for the prospective suppliers. The procurement of Goods and Services by Ministries or Departments will be mandatory for Goods or Services available on GeM. The credentials of suppliers on GeM shall be certified by DGS&D. The procuring authorities will certify the reasonability of rate. The GeM portal shall be utilized by the Government buyers for direct on-line purchases as under:-

- i. Up to ₹ 50,000 through any of the available suppliers on the GeM, meeting the requisite quality, specification and delivery period;
- ii. Above 50,000 and up to ₹ 30,00,000 through the GeM seller having lowest price amongst the available sellers, of at least three different manufactures, on GeM, meeting the requisite quality, specification and delivery period. The

tools for online bidding and online reverse auction available on GeM can be used by the Buyer if decided by the Competent Authority.

During the scrutiny of records, it was observed that (Central Information Commission) CIC purchased furniture items viz. Sofa Set (3+1+1), Centre Table, Revolving chair, Computer Table and visitor chair, amounting to ₹ 1.21 lakh without taking lowest price amongst the available sellers, of at least three different manufactures, this resulted violation of Rule 149 (ii) of GFR 2017.

Half Margin no. 01 was issued, but the reply of the Commission is still awaited.

**Para7: Excess payment of Advance amounting to ₹ 32,648/- .**

Rule 172(1) of General Financial Rules 2017 provides that advance payments should not exceed the following limits :

- (A) Thirty percent of the contract value to private firms
- (B) Forty percent of the contract value to State or Central agency or a Public Sector Undertaking

Scrutiny of records revealed that the Central Information Commission made a payment of ₹ 1,70,000/- to National Law University(NLU), Delhi for conducting the exam for preparing a panel for engagement of Legal consultant for which Commission should have paid only 40% of expenditure ₹ 3,43,380/- i.e. ₹ 1,37,352/-. Hence, the Commission made excess advance payment of ₹ 32,648/- (₹ 17,000-₹ 1,37,352) to NLU which was in contravention of the above Rule.

Half Margin no. 10 was issued, but the reply of the Commission is still awaited.

**Para8: Non adjustments of Contingent Advances amounting to ₹ 0.70 lakh**

As per Rule 100(2) of the Receipt& Payment Rules, Contingent Advance should be drawn for immediate payment for urgent nature of work and as per Rule 323(1) of GFR, 2017, the head of office may sanction advances to a Government Servant for purchase of goods or services or any other special purpose needed for the management of the office. Further, as per Rule 323(2) of GFR, 2017, the adjustment bill, along with balance if any, shall be submitted by the government servant within fifteen days of the drawls of advance, failing which the advance or balance shall be recovered from his next salary.

During test check of contingent advance register revealed that the contingent advances of ₹ 70000/- were lying unadjusted/outstanding for the year 2018-19.



**Contingent Advance -2018-19**

S.No.	Name of official/Firm	Dated	Bill No. & date	Amount in ₹
1.	14 <sup>th</sup> Annual Convention	30.9.2019	PB-24612/2/2019- GA-CIC	40,000
2.	14 <sup>th</sup> Annual Convention	Not furnished to audit	Not furnished to audit	30,000
<b>Total</b>				<b>70,000</b>

Half Margin no. 03 was issued, but the reply of the Commission is still awaited.

**Para9: Non- returning of Library books amounting to ₹ 0.28 lakh**

Scrutiny of records relating to Library revealed that 33 books costing ₹ 28532/- (list enclosed in **Annexure-C**) issued to the officials had not been returned by them till the date of audit (January 2020).

It is, therefore, stressed that concerned officials may be directed to return the books to the library or the cost of the same be recovered from the concerned officers at the earliest under intimation to audit.

Similar other cases may also be reviewed and efforts for returning of books may be made under intimation to audit.

Half Margin no. 02 was issued, but the reply of the Commission is still awaited.

**Para10: E-files not signed with Digital/Electronic Signatures**

The concept of digital signature was introduced through Information Technology Act, 2000 in India. The electronic signature is a technologically neutral concept and includes a digital signature. The object and purpose of electronic signature are similar to that of traditional signature. In cyber world electronic signature ensures that electronic records are authentic and legitimate as electronic signature are safer and cannot be forged. Section 3 of the Information Technology Act 2000, provides for authentication of electronic records. It provides that the electronic records can be authenticated by using digital signature. It prescribes the use of an asymmetric crypto system and hash function for authentication of electronic records. Authentication of an electronic document is important as it ensures that the message/document has not been tampered and confirms the creator's identity and one cannot deny its creation.

During the audit of Chief Information Commission, New Delhi, it was noticed that the Commission has moved towards paperless office (e-office). All the files are

digital now and available at online portal. Files are created digitally and approval are sought and granted in these files. During the scrutiny of e-files it was noticed that all the officials/officers were not using digital/electronic signature. In the absence of digital/electronic signature the authenticity of e-files/noting/approvals cannot be ensured. In the reply of the Audit Memo No: 15 dated 03.01.2020 it was revealed that at present there are 95 users in CIC who can use e-signs in e-office. If these officials/officers will not use their e-signs the vary motive of digital authenticity is defeated. It is recommended that all the officials must use digital signatures so that authenticity of the e-files can be ensured.

Half Margin no. 08 was issued, but the reply of the Commission is still awaited.

**Para11: Misclassification of expenditure under the detailed/object head amounting to ₹ 7.81 lakh**

As per Rule 8(2) of the Delegation of Financial Power Rules, 1978 prescribes standard primary units of appropriation with the descriptions/definitions for the purpose of classification of expenditure up to the sixth tier, i.e. "object head". Further, Rule 72 of GFR inter-alia provides that classification of transactions in Government Accounts shall have closer reference to functions, programmes and activities of the Government and the object of revenue or expenditure. Further, Object Head represents the primary unit of appropriation showing the economic nature of expenditure such as salaries and wages, office expenses, travel expenses, professional services, grants-in-aid.

As per description/definition of Object Head "13-Office expenses" includes all contingent expenses for running an office such as furniture, postage, purchase and maintenance of office machines and equipments, liveries, telephone, electricity and water charges, stationery, printing of forms, purchase of staff cars and other vehicles for office use as distinct from vehicles for functional purposes like ambulance, vans etc.

Further, in order to ensure common standardization of head of classification and to facilitate the monitoring of expenditure incurred by various Ministries/Departments, on "Swachhta Action Plan"(SAP), Ministry of Finance, Department of Economic Affairs vide its OM No: 1(8)-B(AC)/2017 dated 02.06.2017 placed "Swachhta Action Plan" at 'Detailed Head' level at the fifth level of classification in the Detailed Demands for Grants and allotted a standard computer code "96" to serve the purpose of consolidating the expenditure incurred by a Ministry/Department on the same.

Test check of paid vouchers revealed that the Commission had incurred expenditure amounting to ₹27.49 lakh and 28.44 lakh during 2017-18 and 2018-19 respectively on Swachchhata Action Plan(SAP). Out of this, in some cases, the CIC had sanctioned and incurred expenditure amounting of ₹7.81 lakh towards purchase of Table Glass, Glass for partition, electric and misc. work in terrace canteen etc.. These expenditure were not included in the activity/ schedules plan of the commission. The whole expenditure of ₹7.81 lakh required to be booked under the Head "2070.00.800.32.01.13-Establishment-Office Expenses" which was actually booked under the head "2070.00.800.32.96.13-Swachchta Action Plan-Office Expenses".

Details are given below:

Sl.No.	Bill No. & Date	Description	Amount In (₹)	Booked under head	Required to be booked under Head
1.	CP00001634 Dt. 26-03-2018	Electric work in Terrace canteen	2,27,545	2070.00.800.32.96.13	2070.00.800.32.01.13
2.	CP00001645 Dt. 27.03.18	Misc. work related to canteen	1,67,147	-do-	-do-
3.	CP00001674 Dt 27-03-2019	Supply of Table glass	11,900	-do-	-do-
4.	CP00001667 Dt.27-03-2019	Supply of glass	19,876 19,535	-do-	-do-
5.	CP00001660 Dt.27-03-2019	Shed on DG set & re-charge of fire extinguisher	2,86,255	-do-	-do-
6.	CP00001558 Dt.09-03-2019	Glass partition	48,400	-do-	-do-
<b>Total</b>			<b>7,80,658</b>		

Half Margin no. 13 was issued, but the reply of the Commission is still awaited.

#### **Para12: Outsourcing of employees on large scale**

In view of the reply furnished by the CIC against the Memo No: 03 Point no: 05 dated 30.12.2019 it was noticed that most of the posts in CIC are vacant against the sanctioned strength. Further, these posts are very essential and important for the CIC namely Section Officer, Assistant, Stenographer, Hindi Translator, UDC/DEO, etc which are mostly filled by either outsourcing or by a contract. The details are as below:

Number of sanctioned posts	2017-18			2018-19		
	No. of posts filled (regular)	Outsourced staff	Contractual officials	No. of posts filled (regular)	Outsourced staff	Contractual officials
160	61	65	33	42	84	33

It was seen from the above table that CIC had filled regular post 61 and 42 during 2017-18 and 2018-19 respectively against the sanctioned post of 160 which was less than 40 %.

Therefore, it is advisable that the Commission should encourage recruitments of permanent employees against the vacant lying posts.

Half Margin no. 14 was issued, but the reply of the Commission is still awaited.

**Para13: Discrepancy in Income Tax deduction.**

As per section 10 (13A) of the Income Tax Act 1961, a part of HRA is exempted. If the employee is living in the rented house, exemption is allowed to the extent of the least of the following-

- a. The actual amount of HRA received
- b. Rent paid in excess of 10% of the salary
- c. 50% of the salary if the residence is at Mumbai, Kolkata, Delhi or Chennai

During test check of records it was observed that the employee of Central Information Commission were taking exemption of HRA but in many cases the supporting documents viz. rent receipt, rent agreement were not attached with Form-16. In absence of compulsory documents it was not feasible to calculate the exemption. The list of employee is given below-

**2017-18**

S. No.	Name of employee (Sh./Smt.)	Document to be submitted	Amount
1.	Ekta Jaurwal	Rent receipt	112584
		Copy of PAN of landlord	112584
2.	Ankit Arora	Rent receipt	78229
		Others	44000

Similar other cases for the year 2017-18 and 2018-19 in connection with HRA exemption may also be reviewed and supporting documents may be collected for actual calculation in favor of exemption given to employee under intimation to audit.

Half Margin no. 06 was issued, but the reply of the Commission is still awaited.

**Part C**

**Test Audit Note**

**TAN 1: Improper maintenance of LTC claim Register.**

As per GFR, 2017 Leave Travel Concession claim of a Government servant shall fall due for payment on the date succeeding the date of completion of return journey. The time limit for submission of the claims shall be as under:-

- i. In case advance drawn : within thirty days of the due date
- ii. In case advance not draw: Within sixty days of the due date.

In case of (i) above if the claim is not submitted within one month of the due date, the amount of advance shall be recovered and the claim will be treated as one where no advance is sanctioned. Further, penal interest at 2% over GPF interest on the entire advance from the date of drawl to the date of recovery will be charged, but the government employee shall be allowed to submit the claim as under (ii) above. In case of failure to submit the claim in both the cases within the prescribed, the claim shall stand forfeited.

During scrutiny of records it was observed that the LTC claim adjustment register was not maintained well. The details of the LTC availed were incomplete such as Date of Submission of bills, etc. Due to poor maintenance of LTC claim register, the adjustment of LTC bills may suffer.

Half Margin no. 04 was issued, but the reply of the Commission is still awaited.

### Part-III

#### Follow up on findings outstanding from previous reports:

At the commencement of audit 4 IR with 10 paras were outstanding. During the course of audit, 07 paras were Settled/Taken Afresh and 03 paras remained outstanding. Position of paras Settled/ Taken a fresh and outstanding is given below:

#### List of paras settled / taken a fresh

Sr. No	Period of IR	Para No.	Brief of Para	Remarks
01	2012-13	Para 1 Part II B	Idling of funds of ₹ 53.69 lakhs	Verified 35.14 lakh adjustment. Para settled
02	2014-15	Para 2 Part II B	Outstanding contingent advances amounting to ₹ 66.54	In view of reply, para settled
03	2015-16	Para 5 Part II B	Over payment of ₹ 9.065 on account of OTA	In view of reply, para settled.
04	2016-17	Para 1 Part II A	Irregular Acquirement of Land and Blocking of Fund amounting ₹ 15.65 Lakh (to be revised w.e.f. 1.4.2000)	Taken Afresh
05	2016-17	Para 2 Part II B	Irregular Purchase of 250 KVA DG Set for an amount of ₹ 19.18 lakh	In view of reply, para settled.
06	2016-17	Para 7 Part II B	Non-maintenance/Improper maintenance of Stock/ Asset Register as required by GFR for items amounting to ₹ 36.55 lakh	In view of reply, para settled.
07	2016-17	Para 8(I) Part II B	Delay in adjustment of contingent advances	In view of reply, para settled.

**List of Paras Outstanding**

Sr. No	Period of IR	Para No.	Brief of Para	Remarks
01	2016-17	Para 1 Part II B	Irregularities in Publication of Book "Trust Through Transparency" costing ₹ 22.5 lakh	Reply is not tenable, hence para stands.
02	2016-17	Para 3 Part II B	Unfruitful/ unnecessary expenditure amounting to ₹ 25.29 lakh	Reply is not tenable, hence para stands.
03	2016-17	Para 6 Part II B	Irregular reimbursement of claim and recovery that of amounting to ₹ 63,147/-	Reply is not tenable, hence para stands.

**Part-IV****Best Practices**

Records are being maintained in e-office.

**Part-V****Acknowledgement**

Audit acknowledges the cooperation of concerned Officers/ Officials of Central Information Commission during the course of audit.

**General**

The general condition of the accounts of Central Information Commission, Baba Gangnath Marg, Old JNU Campus, New Delhi for the year 2017-19 was found to be satisfactory subject to the remarks made in the Inspection report.

The Inspection report has been prepared on the basis of records/information furnished and made available by the Central Information Commission. The Office of the Director General of Audit (Central Expenditure), New Delhi-110002 disclaims any responsibility for any misinformation and/or non-information on the part of the audit.

  
Sr. Audit Officer (AMG-V)

## ANNEXURE- A

S.No	Name of the Work	Vender Name	Amount
1	False Ceiling at Temporary Terrace Canteen	DRB Engineering Co.	244992
2	Washing Area behind Temporary Terrace Canteen	KD Enterprises	180839
3	Providing Stainless Steel Sign Board for indication	M s Rameshwar Singh	19802
4	Roof Silicon Fillings	DRB Engineering Co.	19795
5	kitchen sink and Cabinet	DRB Engineering Co.	167147
6	Internal electric work	Gupta Electrical Works	227545
7	Providing and Fixing of Full height GI framed partion	KD Enterprises	238764
<b>Total</b>			<b>1098884</b>

**Annexure-B****List of Books**

<b>Name of Officers/Officials</b>	<b>Title of book</b>	<b>Date of issue</b>	<b>Amount</b>
Sh. D. C. Singh, DS	Swamy Handbook	Aug. 2015	290
Sh. Sudhir Bhargava, IC	Hand book of RTI	June 2015	895
	Hand book users	Nov. 2015	465
	Dictionary of law	Dec. 2015	320
	RTI law and practice	May 2016	1675
	Journalism through RTI	June 2017	795
	RTI Act	Jan. 2018	60
Sh. Bimal Julka, IC	Journalism through RTI	June 2017	795
	India Transformed	Aug. 2017	999
	How India see the world	Oct. 2017	599
	A tide in the Affairs of Men	May 2018	394
	RTI Act	Oct. 2018	590
Sh. Khan Yusufi, Former IC	Commentary on RTI	March 2016	1895
	Urdu English dictionary	June 2016	1495
	English Urdu dictionary	June 2016	1995
	Criminal procedure and police	June 2016	675
	Consumer protection Act	June 2016	1125
	Ancient judicial system in India	June 2016	680
	Historical speeches	June 2016	550



Legal theories	June 2016	1400
Judicial accountability	June 2016	1180
Hindi English Dictionary	June 2016	565
A dictionary of law	June 2016	310
Drafting of deeds and documents	June 2016	1495
Law of adverse possession	June 2016	625
Judicial dictionary	June 2016	2995
Law of appeals	June 2016	585
RTI Law and practice	June 2016	1495
Advocate practice	June 2016	1590
<b>Total</b>		<b>28532</b>

Annexure-C

S. No.	Name of items	Number of items	Purchased on	Amount
1.	TP link Rd450	2	28.3.2019	12494
2.	TP link SafeStream	1	28.3.2019	4523
3.	TP link Safe Stream	3	28.3.2019	15293
4.	Color printer	1	28.3.2019	29890
5.	All in one printer	1	05.3.2019	29900
6.	HP Laser jet pro printer	2	24.12.2018	49397
7.	I7 8700/8GB/360	25	07.02.2019	1522200
8.	4 GB Graphic Card, 4 GB DDR4 RAM, DPI to VGA Converter, VGA Splitter	5	25.3.2019	24300
9.	Microsoft Windows 10 pro	1	26.3.2019	14900
10.	Macbook AIR 128 GB 5 <sup>th</sup> Generation	1	28.3.2019	76190
11.	Color printer	1	28.3.2019	29870
12.	Quickheal total	1	28.3.2019	1870
13.	Color printer	1	29.3.2019	29860
14.	4 GB Graphic Card, Wireless mouse	2	29.3.2019	16680
15.	DDR4 RAM, leather bag, headphone	3	29.3.2019	14800
16.	Pendrive 16 GB & 32 GB, HDMI 4K, HDMI Cable	24	30.3.2019	13193
17.	Dell optiplex 7460 AIO	1	29.3.2019	99193
<b>Total</b>				<b>19,84,553</b>