



प्रसार भारती
(भारत का लोक सेवा प्रसारक)
दूरदर्शन महानिदेशालय, दूरदर्शन भवन
कोपरनिकस मार्ग, नई दिल्ली-110001

Prasar Bharati
(India's Public Service Broadcaster)
DG:Doordarshan, Doordarshan Bhawan
Copernicus Marg, New Delhi-110001



File No.-22(4) 2017/IPAI/Internal Audit-IU (Pt. file)

Date: 18.03.2019

Office Memorandum

SUB: Common Discrepancies found, during the inspection of Kendras.

It is brought to the notice of all the HOOs of DDK, DMC and HPTs that following common discrepancies have been noticed during the inspection of various Kendras by the Inspection Team of this Directorate General. These are being forwarded to all Units for laking corrective action on priority.

Accounts Section:

1. Bank Reconciliation is not being undertaken.
2. Kendras have not converted Bank Accounts into CLTD accounts, resulting in loss of revenue.
3. Verification of cash in hand not being done by the DDOs and HOO as per rules.
4. Disposal of time barred cheques by depositing them into Prasar Bharti Account is not being done.
5. Details of Assets are not being shown in the Annexure-4 of Receipt and Payment Statement.
6. As per directives of Prasar Bharti, Appropriation Register is required to be maintained for Budget Control, but the same are not being maintained resulting in lack of monitoring of the allotted Budget.
7. Non-adjustment of On-account Advances, TA/Transfer TA and LTC Advance. Unadjusted Advances are lying from a long period, especially against transferred /retired officials.
8. Electricity duty is being paid by the Kendras alongwith the payment on account of Electricity Charges pertaining to the Office which is in contravention of the Ministry order No 212/69/2000-B (F) dated 05.06.2006 and DG: DD order No 9(2) /Gen/2014-E /768 dated 27.05.2015. Moreover, payment of power factor is also being made by some of the Kendras, resulting in unnecessary expenditure.
9. Contingent vouchers are not being attached with Bills and the details of deduction of income tax & appropriation are not being shown in the contingent bills.
10. Bill register and supplier bill registers are not being maintained as stipulated. Consequently, liabilities of the Kendra's cannot be properly assessed.

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11. As per Prasar Bharti order No ADG(B&A)/A1/ACS/2016-17/1-7 dated 02/02/2017 and DG:DD orders G-28012/3/2016-B/1/2667 dated 16/02/2018, the difference between the figures in Bank Book and Bank Statement should clearly be brought out but this practice is not being followed.
12. As per DG: DD orders dated 28012/06/2013-b-1/ (Misc)/59 dated 11.04.2017 all the HOO of Units were instructed to maintain a Liability Register in the prescribed Proforma which was also circulated to all the Units of DG: DD. In spite of the issue of the instructions in most of the Kendras these instructions are not being followed strictly.
13. Orders of Prasar Bharti No.PB/7(14) (1)/2016-Fin/1916-34 dated 25.04.2018 in respect of admisibility of TA during Tour is not being followed by most of the units of DG: DD.
- 14 (i) Register for the adjustment of On-Account advance paid to the in-charge of OB Van/ DSNG Van for outside Broadcast is not being maintained by the accounts wing.
(ii) Strict compliance of Rule 323 of GFR-2017 while granting On Accounts Advance is not being adhered to.

Administration Section:

1. Service books and its relevant registers such as service verification registers, service book movement register, officiating register, roster registers, incumbency register, increment register etc are not being maintained by the Units. In many Kendras, neither the latest coloured photographs were found affixed nor their date of birth was found attested also their Service verifications and leave accounts are not properly maintained.
2. The records relating to allotment of Govt Accommodation i.e. Register and concerned file were not properly maintained i.e. without indexing the names of allottee, their date of occupation, date of surrender, Quarter No etc and registers such as License Fee recovery Register, Electricity/water consumption register etc are not being maintained.
3. Follow up for disposal of Audit paras relating to the Audit conducted by O/o DGA MIB and Internal Inspection by DG: DD, Inspection Unit is not being done regularly. No records of outstanding paras are being maintained.
4. Transfer of staff is not being done as per DG: DD policy especially for the staff deputed in sensitive sections such as Purchase, General and Engg Stores, A&G, Cash, Stores and Legal Cell.
5. During purchases the Original Warranty/ Guarantee for the goods are not being taken into account which results an infructuous expenditure on AMC.
6. Dead stock items are not being disposed off after following the procedural formalities.
7. Non-updation of Adhar based Biometric Attendance.
9. Physical verification of stock has not been undertaken by many Kendras.
9. Non/Short Levy of Professional Tax in respect of Units where such a tax is leviable.

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Transport Section:

The following registers are not being maintained as per DD-Manual in many Kendras/Units.

1. History sheets of Vehicles and vehicle papers and Log Book.
2. Tyre-Tube history sheet.
3. Stock register of old tyres and tubes.
4. History sheet of Battery.
5. Petrol/ Diesel Log Book of each vehicle.
6. Calculation of average consumption for Petrol/ Diesel.

Engineering Section:

1. Technical and general stock registers, such as- DD-A-20, DD-A-54, DD-A-49 to 57 etc are not properly maintained as per DD manual.
2. It was found that Kendras are not complying with GFR Rules during purchase of technical and General stores. Market Survey is not being done before floating the tenders. List of authorized vendors is not being maintained.
3. Physical verification of stock has not been undertaken by many Kendras.
4. As per DG:DD orders dated G17014/6/2016-FAS dated 26.07.2017, it has been impressed upon all the Heads of DDK units that, all purchases should be made through GeM, if an item is available on GeM, but irrespective of these orders most of the units don't follow the procedure.
5. During purchases, the Original Warranty/ Guarantee for the goods are not being taken into accounts which results an infructuous expenditure on AMC.
6. Dead stock items are not being disposed off after following the procedural formalities.
7. **Diesel Generator:**
 - i) Transmitter Diesel Generator Log Book is not properly maintained.
 - ii) The consumption of Diesel on daily use and testing is not being worked out.
 - iii) The average consumption of Diesel Generator is not being worked out.
8. **OB Van/DSNG Van:**
 - i. The expenditure incurred by incharge of OB vans are not being verified in a separate register.
 - ii. The detail of Diesel purchased for OB van & DSNG Van is not being mentioned in the Diesel/Petrol log-book of each vehicle and average consumption is also not calculated.
 - iii. Log Book of OB van & DSNG Van is not being maintained.


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- iv. Petrol Log Book of OB van & DSNG Van Generator is not being maintained.
- v. Average consumption of OB van & DSNG Van Generator not being done.

Programme Sections:

1. The required registers in the Programme wing, such as in Make-up Section, Scenic, Stringer Register are not being properly maintained.
2. At most of Kendras, it was observed that the Studio Log Book was not properly maintained.

All the Head of Offices are, therefore, requested to take note of the commonly found discrepancies as listed above and avoid recurrence of such lapses/ short comings in their respective offices.


(R.K. Maheshwari)
Asstt. Director (IU)

To
All the Zonal ADGs (Programme/Engg.)

Copy to:

1. All Heads of office, DDKs/DMCs/HPTs.
2. ADG (Fin), Prasar Bharati Sectt., New Delhi.
2. IT Section with the request to upload the above on the DG: DD Web site.