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**DIRECTORATE OF AUDIT  
GOVT. OF NCT DELHI  
DELHI SECRETARIAT,  
NEW DELHI – 110002**

**Sub:- Audit Report of FNEO, MSO Building, ITO, New Delhi for the period 2017-21**

**INTRODUCTION:-**

The I.A.R on the accounts of FNEO, MSO Building, ITO, New Delhi for the period 2017-21 was conducted by the field Audit party No. XVII comprising of Sh. Chander Mohan, IAO and Sh. Trapti Jauhari, AAO. The Audit was conducted during the period from 04.01.2022, 28.1.2022 to 04.02.2022.

**AIMS AND OBJECTIVES:-**

The Preservation of Fruit and vegetable scheme is an ongoing Non-Plan Scheme of Development since 1980 and worked as an independent unit with H.O.O. and D.D.O. w.e.f. January 1994. The unit nomenclature is F.N.E.O. The objective of the unit are:-

1. To popularize preservation of Fruits and vegetables practices and promote Nutrition education through organizing training camps of different durations besides following other modern extension technique for housewives, girls and others in the fields camps, thus promoting PHT activities thereby preventing post-harvest losses.
2. To set up nutrition training centre in various parts of Delhi in suitable area so as to cover the entire population of NCT, Delhi.
3. To create practical awareness for maintaining hygienic condition in home kitchen and generate for improved cooking practices for food materials.
4. To incorporate use of energy saving devices/practices besides use of non-conventional energy sources in food processing activities for better nutrition at cheaper rates thereby promoting energy conservation practices in homes.
5. To create awareness for processed foods among the beneficiaries and generate eating interest for the same for inclusion of protective foods in their daily diet.
6. To promote processing skills for preparations of jams, pickles etc. in homes, sale of preservations, chemicals, food colors and essences used in preservations practices, in small pickings on no profit or no loss basis. Sale was proposed as a means for extension and popularization of preservation of fruits and vegetables practices on mass scale.

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**HOO/DDO's/CASHIERS:-**

| POST    | NAME OF THE OFFICER                                       | PERIOD                                       |
|---------|---|--|
| HOO     | Sh. A P Saini, PO(IADP)                                   | 01.04.17 to 31.01.21                         |
| DDO     | Sh. Yogender Singh, Agronomist<br>Sh. A P Saini, PO(IADP) | 01.04.17 to 31.01.20<br>01.02.20 to 31.03.21 |
| Cashier | Sh. Neeraj Kumar Singh, EA (Agri.)                        | 01.04.17 to 31.03.21                         |

**Budget Allocation & Expenditure for the year 2017-21**

| Financial Year | Budget  | Expenditure |
|----------------|---------|-------------|
| 2017-18        | 1600000 | 1021475     |
| 2018-19        | 1490000 | 1256225     |
| 2019-20        | 1330000 | 1280240     |
| 2020-21        | 1630000 | 1409246     |

**Statutory Audit:-**

The Statutory audit of the FNEO, MSO Building, ITO, New Delhi for the period 2017-21 was conducted by AG (Audit), Delhi upto 2018-19

**Vacancy Statement:- as on 31.3.2021**

| S.No. | Name of Post | No. of Posts Sanctioned | Posts filled | Vacant |
|-------|--------------|-------------------------|--------------|--------|
| 1     | Group A      | 00                      | 00           | 00     |
| 2     | Group B      | 01                      | 00           | 01     |
| 3     | Group C      | 02                      | 01*          | 01     |

\*Note:- Transferred to Plant Protection unit, Development Department w.e.f. 31.08.21

**Maintenance of Records:-**

The maintenance of records of FNEO, MSO Building, ITO, New Delhi for the period 2017-21 was found satisfactory subject to observations made in current audit report and in test audit note.

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**Old Audit report :-**

There were 04 audit para's outstanding in the previous audit report. FNEO, MSO Building, ITO, New Delhi has not made any compliance of the paras. Hence no para has been settled. The remaining para's have been incorporated with current audit report as part-I (old audit report)

**(A)**

| S. No. | Year    | Total Para's | Para Settled | Para no. of settled para's | Outstanding Para's with para No. |
|--------|---------|--------------|--------------|----------------------------|----------------------------------|
| 1      | 2007-12 | 3            | NIL          | NIL                        | 1,2 & 3                          |
| 2      | 2012-17 | 1            | NIL          | NIL                        | 4                                |
| TOTAL  |         | 4            | NIL          | NIL                        | 4                                |

**(B) Details of Old Recovery:-**

| S.No. | Year    | Total old O/S Recovery | Amount Recovered |        | Balance Recovery against Paras (Amount in Rs. Para wise) |
|-------|---------|------------------------|------------------|--------|--|
|       |         |                        | Para No.         | Amount |  |
| 1     | 2012-17 | 2,27,466/-             | 1                | NIL    | 2,27,466/-   |
| Total |         | 2,27,466/-             |                  | NIL    | 2,27,466/-   |

**Current Audit Report :-**

During the course of audit 05 observation memos & 08 record memos have been issued. 05 observation memos & 08 record memos converted into 03 paras & 03 TANs.

**Details of Current Recovery (Audit period 2017-21):- NIL**

The internal audit report has been prepared on the basis of information furnished and made available by the FNEO, MSO Building, ITO, New Delhi, disclaims any responsibility for any misinformation and/ or non-information on the part of auditee.

**(Chandar Mohan)**  
**Inspecting Audit Officer**  
**Audit Party No.XVII**

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**PART-I**

**Old Audit Report**

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Part-II (Current Audit Report)

**Para No.1**

(Ref:Audit Memo No7 dated : 21/01/2013)

Subject: Main objectives and functions

Vide audit memo dated 21/01/03 the unit was asked to Provide the Information regarding main function & objectives of the FNEO, Unit/Department and also details of implementation of these functions & targets obtained in the last three years, and Detail of expenditure incurred there on. The reply submitted by the unit regarding the main objectives , targets and achievements obtained is as under:

Main Objectives:

1. To popularize preservation of Fruits and vegetables practices and promote Nutrition education through organizing training camps of different durations besides following other modern extension technique for housewives, girls and others in the fields camps. Thus promoting PHT activities thereby preventing post-harvest losses.
2. To set up nutrition training center in various parts of Delhi in suitable area so as to cover the entire population of NCT, Delhi.
3. To create practical awareness for maintaining hygienic condition in home kitchen and generate for improved cooking practice3s for food materials.
4. To incorporate use of energy saving devices/practices besides use of non-conventional energy sources in food processing activities for better nutrition at cheaper rates thereby promoting energy conservation practices in homes.
5. To create awarene3ss for processed foods among the beneficiaries and generate eating interest for the same for inclusion of protective foods in their daily diet.
6. To promote processing skills for preparations of jams, pickles etc. in homes, sale of preservations, chemicals, food colors and essences used in preservation practices, in small pickings on no profit or no loss basis sale was proposed as a means for extension and popularization of preservation of fruits and vegetables practices on mass scale.

Targets and achievements

| Year    | Targets   | Achievements           | Remarks  |
|---------|-----------|------------------------|--|
| 2010-11 | Not Fixed | Field Promotional Work | Field Promotional Awareness Work has been carried out by the group |
| 2011-12 | Not Fixed | Field Promotional Work | 'D' staff which has not been accounted under target category.      |

As per reply submitted above regarding targets & achievements of the unit it is observed that no targets have been fixed. Further, out of total expend iture 96 % during 2008-09 , 98% in 2009-10, 99% in 2010-11 and 98 % in 2011-12 incurred on Salary and Medical expenses of the Office staff. Thus no expense was spent on the objectives/ac tivities for which the unit was established. Initiative should be taken by the unit to full-fill the objectives of F.N.E.O and shown to audit.

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Para No.2

(Ref:Audit Memo No.3 dated 18-01-13)

**Subject: Cash Security/Fidelity Bond of CASHIER & Store Keeper for audit period 2010-2012.**

As per Rule 275 of G.F.R. 2005 ,every Government Servant, whether Gazetted or Non Gazetted, who is entrusted with the custody of cash or stores shall required to furnish security.

Further as per Rule 275{3}of GFR 2005 -In case where the said security is furnished in the Form of Cash, the Security Bond should be executed in Form-GFR-30 and , in case where the said security is furnished in form of fidelity bond, the security bond should be in Form-GFR-31.

It was observed that Cash Security/Fidelity bond documents for the audit period have not been obtained/furnished by the office from the cahier/stores keeper, which is irregular and violation of General Financial Rules. So hence forth necessary steps in this matter may be taken and shown to audit.

Para No.3

(Ref:Audit Memo No. 5 Dated : 18-01-13)

**Subject:-Service Books:**

During the test check of Service books of office of the F.E.N.O following staff are going to superannuation with in five years or had completed 25 years of service but their service verification has not done in consultation with the concerned PAO.

| Sr. No. | Name & Designation              | Date of appointment         |
|---------|---------------------------------|-----------------------------|
| ✓ 1.    | Sh.SunilBhatt<br>Demonstrator   | 22-11-1984                  |
| 2.      | Sh.BalbirSingh,Lab<br>Attendant | 01-05-1985<br><i>settle</i> |

*partially settle A*  
*[Signature]*  
*7/1/18*

Suitable action may be taken in this regard and shown to audit. Similar cases may also be reviewed.

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Part-III

TAN No.1

(Ref:Audit Memo No.2 dated : 17/01/13)

Sub: Income Tax

During the test check of Income tax records of FNEO, for the period 2008-12 It has been noticed that :-

1. Income Tax has not been assessed and deducted on monthly basis by the DDO- FENO, whereas, as per Income Tax Rules every employer should deduct Income Tax at source in monthly installments on the salary disbursed by him and final adjustment been made from the last salary payable by him before the end of March. In the following cases major amount of the Income Tax has been deducted in the last months of year.  
1.Sh. D.P.Saxena, FNEO.  
2.Sh. Sunil Bhatt., Demonstrator.

Income Tax should be deducted proportionately from the salary in future.

TAN No.2

(Ref.No.06 dated 21-01-13)

Subject: Cash Book ( Govt. A/C)

During the test check of Cash Book (Govt. A/C) of FNEO, MSO Building ITO, Delhi , for the period of audit 2007-08 & 2011-12 the following irregularities have been noticed :-

1. As per sub rule (iv) Rule 13 of Receipt and Payment rule DDO should verify at the end of each month the cash balance in cash book and record a signed and dated and certificate to that effect. The cash book written in rare dates in each months in every financial years. Few examples are given below:-

| Sr. No | Fin. Year | Dates of entries/opening/closing made in the cash book                |
|--------|-----------|---|
| 1.     | 2006-07   | 24-01-07,28-03-07,  |
| 2.     | 2007-08   | 03-09-07,-08-11-07,<br>25-02-08,29-02-08<br>07-03-08,31-03-08         |
| 3.     | 2008-09   | 22-10-08,20-11-08,15-01-09,24-03-09&31-03-09                          |
| 4.     | 2009-10   | 17-04-09,23-09-09,05-10-09,12-11-09,07-12-09,08-01-10,08,12,&23-03-10 |
| 5.     | 2010-11   | 05-04-10,18-08-10,27-09-10,11-01-11,31-03-11                          |
| 6.     | 2011-12   | 18-04-11,10-08-11,06-09-11,07-10-11,15-11-11,08-12-11& 06-02-12.      |

The Cash book was not opened and closed in interval period of each month Which is irregular . DDO should physically verify at the end of each month the cash balance in cash book and record a signed and dated certificate to that effect.

**TAN No.3**

(Ref.Audit Memo N o.4. dated 18-01-2013)

**Subject:-Saving of Budget(unsent balance under various sub Heads) surrendered with in financial year.**

Scrutiny of budget and expenditure statement provided by the unit revealed that there were substantial saving in the year2008-09 to 2011-12 under various Sub Heads (Plan & Non Plan) which were not surrender to Govt. The details are given below:-



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**Non Plan Head -2008-09**

| Sr. No. | Scheme Code of          | Expenditure Reconciliation |         |                        |          |
|---------|-------------------------|----------------------------|---------|------------------------|----------|
|         |                         | Allotted                   | Expen.  | Saving(-)<br>Excess(+) | % saving |
|         | Non-Plan)               |                            |         |                        |          |
| 1.      | SALARY                  | 1300000                    | 1091424 | 208576                 | 16.04%   |
| 2.      | O.E                     | 100000                     | 25386   | 76614                  | 76.06%   |
| 3.      | Domestic<br>Tr.Expenses | 600000                     | 17900   | 42100                  | 70.16%   |
| 4.      | MEDICAL                 | 28000                      | 12493   | 15607                  | 55.78%   |

**Non Plan Head -2009-10**

| Sr. No. | Scheme Code of          | Expenditure Reconciliation |         |                        |          |
|---------|-------------------------|----------------------------|---------|------------------------|----------|
|         |                         | Allotted                   | Expen.  | Saving(-)<br>Excess(+) | % saving |
|         | Non-Plan)               |                            |         |                        |          |
| 1.      | SALARY                  | 1650000                    | 1459063 | 190937                 | 11.57%   |
| 2.      | O.E                     | 30000                      | 21586   | 8414                   | 28.05%   |
| 3.      | Domestic<br>Tr.Expenses | 20000                      | 2646    | 17354                  | 86.77%   |
| 4.      | MEDICAL                 | 37000                      | 18520   | 18580                  | 49.90%   |

**Non Plan Head -2010-11**

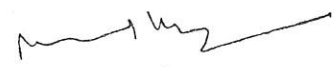
| Sr. No. | Scheme Code of          | Expenditure Reconciliation |        |                        |          |
|---------|-------------------------|----------------------------|--------|------------------------|----------|
|         |                         | Allotted                   | Expen. | Saving(-)<br>Excess(+) | % saving |
|         | Non-Plan)               |                            |        |                        |          |
| 1.      | O.E                     | 10000                      | 5750   | 4250                   | 42.50%   |
| 2.      | Domestic<br>Tr.Expenses | 20000                      | 7542   | 12458                  | 62.29%   |
| P3.     | MEDICAL                 | 50000                      | 28791  | 21209                  | 42.41%   |

**Non Plan Head -2011-12**

| Sr. No. | Scheme Code of          | Expenditure Reconciliation |        |                        |          |
|---------|-------------------------|----------------------------|--------|------------------------|----------|
|         |                         | Allotted                   | Expen. | Saving(-)<br>Excess(+) | % saving |
|         | Non-Plan)               |                            |        |                        |          |
| 1.      | O.E                     | 50000                      | 29932  | 20068                  | 44.14%   |
| 2.      | Domestic<br>Tr.Expenses | 20000                      | -----  | 20000                  | 100%     |
| 3.      | MEDICAL                 | 50000                      | 10843  | 39157                  | 78.31%   |

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From the above tables it is observed that, the saving of funds were also not surrendering before the end of the financial year in accordance with GFR.



(ANAND SINGH)  
I.A.O. Party No.XIV

## PART- II

CURRENT AUDIT REPORT :  
(01.04.2012 To 31.03.2017)~~Para 1~~ Para 4

(Memo NO 2 dated 22.12.2017 and 4 dated 01.01.2018)

**Subject : Grant of 1<sup>st</sup> MAC, Sh. Sunil Bhatt, Demonstrator: Recovery of Rs 2,27,466/-**

Sh. Sunil Bhatt has joined as Lab Asst w.e.f 22/11/1984 in the Ministry of Food (Civil Supplies), Govt of India. Later, the official has joined to the post of Demonstrator in the pay scale of Rs 1400-2300 w.e.f 3/12/1991 (revised 4500-7000 as per 5<sup>th</sup> CPC) after tendering technical resignation from the post of Lab Asst in the Ministry of Food (Civil Supplies), Govt of India.

He was granted 1<sup>st</sup> ACP w.e.f 3/12/2003 in the pay scale of Rs 5500-9000 after completion of 12 years of service and 1<sup>st</sup> MACP w.e.f 1/9/2008 in the PB-2 with grade pay Rs 4600/- and later on 2<sup>nd</sup> MACP w.e.f 3.12.2011 in the grade pay of Rs 4800/-.

As Sh. Sunil Bhatt has not completed either 20 years service ( (Date of joining in P. J. Govt 3/12/1991) nor 10 years service from 3/12/2003 (date of 1<sup>st</sup> ACP) as on 1/9/2008, hence 1<sup>st</sup> MACP granted as on 1/9/2008 is irregular.

The Deptt was issued with memo dated 22.12.2018 highlighting the above facts. The reply of above memo has been submitted by the Deptt vide letter No F.2(30)/Actt/Audit(FNEO)/2017-18/2577 dated 29.12.2017 but following drawbacks have been noticed by the audit :-

- (a) Vide notification dated 18.5.1999, only few amendments have been incorporated in the recruitment rules of various posts in Development Department including post of Demonstrator. Preparing common seniority list of technical ex-cadre, Group 'C' posts has no relevance with pay fixation and grant of ACP/MACP to Sh. Sunil Bhatt, Demonstrator.
- (b) As per 6<sup>th</sup> CPC notification it has not been mentioned that post of Demonstrator (Agri) upgraded in the scale of 6500-10500 (PB-2) with grade pay of Rs 4200. Therefore, case of up-gradation of Sh. Sunil Bhatt, Demonstrator in the

scale of 6500-10500 (PB-2) with grade pay of Rs 4200/- can not be considered alongwith the posts approved in the above notification.

Considering the above facts, the reply of the department is not found appropriate by the audit.

Accordingly pay fixation as per audit will be refixed as under :-

| From Date | Pay drawn as fixation done by the deptt | Pay as per audit |
|-----------|---|------------------|
| 1.9.2008  | 13900+4600 ✓                            | 13370+4200 ✓     |
| 1.7.2009  | 14460+4600                              | 13900+4200 ✓     |
| 1.7.2010  | 15040+4600                              | 14450+4200 ✓     |
| 1.7.2011  | 15630+4600                              | 15010+4200 ✓     |
| 3.12.2011 | 16240+4800                              | 15590+4600 ✓     |
| 1.7.2012  | 16880+4800                              | 16200+4600 ✓     |
| 1.7.2013  | 17530+4800                              | 16830+4600 ✓     |
| 1.7.2014  | 18200+4800                              | 17480+4600 ✓     |
| 1.7.2015  | 18890+4800                              | 18150+4600 ✓     |
| 1.1.2016  | 62200                                   | 58600 ✓          |
| 1.7.2016  | 64100                                   | 60400 ✓          |
| 1.7.2017  | 66000                                   | 62200 ✓          |

The due and drawn statement of Sh Sunil Bhatt, Demonstrator has been prepared and recovery on account of overpayment of Rs 2,27,466/- has been noticed by the audit.

Recovery of overpayment may be made from the officer and pay fixed as per fixation given in the table after due verification of relevant facts and figures accordingly.



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DUE & DRAWN STATEMENT IN RESPECT OF SH. SUNIL BHATT, DEMONSTRATOR FOR THE PERIOD 01/09/2008 TO 31/12/2017

| PERIOD | DUE        |       |       |      |     |      | DRAWN |            |       |       |      |     | BALANCEUNPAID |       |      |       |      |     |    |    |
|--------|------------|-------|-------|------|-----|------|-------|------------|-------|-------|------|-----|---------------|-------|------|-------|------|-----|----|----|
|        | 7CPC Level | PAY   | DP/GP | DA   | HRA | TA   | TOTAL | 7CPC Level | PAY   | DP/GP | DA   | HRA | TA            | TOTAL | PAY  | DP/GP | DA   | HRA | TA | TC |
| Sep-08 |            | 13370 | 4200  | 2811 |     | 1856 | 22237 |            | 13900 | 4600  | 2960 |     | 1856          | 23316 | -530 | -400  | -149 | 0   | 0  |    |
| Oct-08 |            | 13370 | 4200  | 2811 |     | 1856 | 22237 |            | 13900 | 4600  | 2960 |     | 1856          | 23316 | -530 | -400  | -149 | 0   | 0  |    |
| Nov-08 |            | 13370 | 4200  | 2811 |     | 1856 | 22237 |            | 13900 | 4600  | 2960 |     | 1856          | 23316 | -530 | -400  | -149 | 0   | 0  |    |
| Dec-08 |            | 13370 | 4200  | 2811 |     | 1856 | 22237 |            | 13900 | 4600  | 2960 |     | 1856          | 23316 | -530 | -400  | -149 | 0   | 0  |    |
| Jan-09 |            | 13370 | 4200  | 3865 |     | 1952 | 23387 |            | 13900 | 4600  | 4070 |     | 1952          | 24522 | -530 | -400  | -205 | 0   | 0  |    |
| Feb-09 |            | 13370 | 4200  | 3865 |     | 1952 | 23387 |            | 13900 | 4600  | 4070 |     | 1952          | 24522 | -530 | -400  | -205 | 0   | 0  |    |
| Mar-09 |            | 13370 | 4200  | 3865 |     | 1952 | 23387 |            | 13900 | 4600  | 4070 |     | 1952          | 24522 | -530 | -400  | -205 | 0   | 0  |    |
| Apr-09 |            | 13370 | 4200  | 3865 |     | 1952 | 23387 |            | 13900 | 4600  | 4070 |     | 1952          | 24522 | -530 | -400  | -205 | 0   | 0  |    |
| May-09 |            | 13370 | 4200  | 3865 |     | 1952 | 23387 |            | 13900 | 4600  | 4070 |     | 1952          | 24522 | -530 | -400  | -205 | 0   | 0  |    |
| Jun-09 |            | 13370 | 4200  | 3865 |     | 1952 | 23387 |            | 13900 | 4600  | 4070 |     | 1952          | 24522 | -530 | -400  | -205 | 0   | 0  |    |
| Jul-09 |            | 13900 | 4200  | 4887 |     | 2032 | 25019 |            | 14460 | 4600  | 5146 |     | 2032          | 26238 | -560 | -400  | -259 | 0   | 0  |    |
| Aug-09 |            | 13900 | 4200  | 4887 |     | 2032 | 25019 |            | 14460 | 4600  | 5146 |     | 2032          | 26238 | -560 | -400  | -259 | 0   | 0  |    |
| Sep-09 |            | 13900 | 4200  | 4887 |     | 2032 | 25019 |            | 14460 | 4600  | 5146 |     | 2032          | 26238 | -560 | -400  | -259 | 0   | 0  |    |
| Oct-09 |            | 13900 | 4200  | 4887 |     | 2032 | 25019 |            | 14460 | 4600  | 5146 |     | 2032          | 26238 | -560 | -400  | -259 | 0   | 0  |    |
| Nov-09 |            | 13900 | 4200  | 4887 |     | 2032 | 25019 |            | 14460 | 4600  | 5146 |     | 2032          | 26238 | -560 | -400  | -259 | 0   | 0  |    |
| Dec-09 |            | 13900 | 4200  | 4887 |     | 2032 | 25019 |            | 14460 | 4600  | 5146 |     | 2032          | 26238 | -560 | -400  | -259 | 0   | 0  |    |
| Jan-10 |            | 13900 | 4200  | 6335 |     | 2160 | 26595 |            | 14460 | 4600  | 6671 |     | 2160          | 27891 | -560 | -400  | -336 | 0   | 0  |    |
| Feb-10 |            | 13900 | 4200  | 6335 |     | 2160 | 26595 |            | 14460 | 4600  | 6671 |     | 2160          | 27891 | -560 | -400  | -336 | 0   | 0  |    |
| Mar-10 |            | 13900 | 4200  | 6335 |     | 2160 | 26595 |            | 14460 | 4600  | 6671 |     | 2160          | 27891 | -560 | -400  | -336 | 0   | 0  |    |
| Apr-10 |            | 13900 | 4200  | 6335 |     | 2160 | 26595 |            | 14460 | 4600  | 6671 |     | 2160          | 27891 | -560 | -400  | -336 | 0   | 0  |    |
| May-10 |            | 13900 | 4200  | 6335 |     | 2160 | 26595 |            | 14460 | 4600  | 6671 |     | 2160          | 27891 | -560 | -400  | -336 | 0   | 0  |    |
| Jun-10 |            | 13900 | 4200  | 6335 |     | 2160 | 26595 |            | 14460 | 4600  | 6671 |     | 2160          | 27891 | -560 | -400  | -336 | 0   | 0  |    |

*[Handwritten signature]*

|        |       |      |       |      |       |       |      |       |      |       |      |      |      |   |   |       |
|--------|-------|------|-------|------|-------|-------|------|-------|------|-------|------|------|------|---|---|-------|
| Jul-10 | 14450 | 4200 | 8393  | 2320 | 29363 | 15040 | 4600 | 8838  | 2320 | 30798 | -590 | -400 | -445 | 0 | 0 | -1435 |
| Aug-10 | 14450 | 4200 | 8393  | 2320 | 29363 | 15040 | 4600 | 8838  | 2320 | 30798 | -590 | -400 | -445 | 0 | 0 | -1435 |
| Sep-10 | 14450 | 4200 | 8393  | 2320 | 29363 | 15040 | 4600 | 8838  | 2320 | 30798 | -590 | -400 | -445 | 0 | 0 | -1435 |
| Oct-10 | 14450 | 4200 | 8393  | 2320 | 29363 | 15040 | 4600 | 8838  | 2320 | 30798 | -590 | -400 | -445 | 0 | 0 | -1435 |
| Nov-10 | 14450 | 4200 | 8393  | 2320 | 29363 | 15040 | 4600 | 8838  | 2320 | 30798 | -590 | -400 | -445 | 0 | 0 | -1435 |
| Dec-10 | 14450 | 4200 | 8393  | 2320 | 29363 | 15040 | 4600 | 8838  | 2320 | 30798 | -590 | -400 | -445 | 0 | 0 | -1435 |
| Jan-11 | 14450 | 4200 | 9512  | 2416 | 30578 | 15040 | 4600 | 10016 | 2416 | 32072 | -590 | -400 | -504 | 0 | 0 | -149  |
| Feb-11 | 14450 | 4200 | 9512  | 2416 | 30578 | 15040 | 4600 | 10016 | 2416 | 32072 | -590 | -400 | -504 | 0 | 0 | -149  |
| Mar-11 | 14450 | 4200 | 9512  | 2416 | 30578 | 15040 | 4600 | 10016 | 2416 | 32072 | -590 | -400 | -504 | 0 | 0 | -149  |
| Apr-11 | 14450 | 4200 | 9512  | 2416 | 30578 | 15040 | 4600 | 10016 | 2416 | 32072 | -590 | -400 | -504 | 0 | 0 | -149  |
| May-11 | 14450 | 4200 | 9512  | 2416 | 30578 | 15040 | 4600 | 10016 | 2416 | 32072 | -590 | -400 | -504 | 0 | 0 | -149  |
| Jun-11 | 14450 | 4200 | 9512  | 2416 | 30578 | 15040 | 4600 | 10016 | 2416 | 32072 | -590 | -400 | -504 | 0 | 0 | -149  |
| Jul-11 | 15010 | 4200 | 11142 | 2528 | 32880 | 15630 | 4600 | 11733 | 2528 | 34491 | -620 | -400 | -591 | 0 | 0 | -16   |
| Aug-11 | 15010 | 4200 | 11142 | 2528 | 32880 | 15630 | 4600 | 11733 | 2528 | 34491 | -620 | -400 | -591 | 0 | 0 | -16   |
| Sep-11 | 15010 | 4200 | 11142 | 2528 | 32880 | 15630 | 4600 | 11733 | 2528 | 34491 | -620 | -400 | -591 | 0 | 0 | -16   |
| Oct-11 | 15010 | 4200 | 11142 | 2528 | 32880 | 15630 | 4600 | 11733 | 2528 | 34491 | -620 | -400 | -591 | 0 | 0 | -16   |
| Nov-11 | 15010 | 4200 | 11142 | 2528 | 32880 | 15630 | 4200 | 11501 | 2528 | 33859 | -620 | 0    | -359 | 0 | 0 | -9    |
| Dec-11 | 484   | 135  | 359   | 82   | 978   | 504   | 135  | 371   | 82   | 1010  | -20  | 0    | -12  | 0 | 0 | -     |
| Dec-11 | 15087 | 4452 | 12700 | 2446 | 34879 | 15716 | 4645 | 13235 | 2146 | 36236 | -629 | -193 | -535 | 0 | 0 | -12   |
| Jan-12 | 15590 | 4600 | 13124 | 2640 | 35954 | 16240 | 4800 | 13676 | 2640 | 37356 | -650 | -200 | -552 | 0 | 0 | -1    |
| Feb-12 | 15590 | 4600 | 13124 | 2640 | 35954 | 16240 | 4800 | 13676 | 2640 | 37356 | -650 | -200 | -552 | 0 | 0 | -1    |
| Mar-12 | 15590 | 4600 | 13124 | 2640 | 35954 | 16240 | 4800 | 13676 | 2640 | 37356 | -650 | -200 | -552 | 0 | 0 | -1    |
| Apr-12 | 15590 | 4600 | 13124 | 2640 | 35954 | 16240 | 4800 | 13676 | 2640 | 37356 | -650 | -200 | -552 | 0 | 0 | -1    |
| May-12 | 15590 | 4600 | 13124 | 2640 | 35954 | 16240 | 4800 | 13676 | 2640 | 37356 | -650 | -200 | -552 | 0 | 0 | -1    |
| Jun-12 | 15590 | 4600 | 13124 | 2640 | 35954 | 16240 | 4800 | 13676 | 2640 | 37356 | -650 | -200 | -552 | 0 | 0 | -1    |
| Jul-12 | 16200 | 4600 | 14976 | 2752 | 38528 | 16880 | 4800 | 15610 | 2752 | 40042 | -680 | -200 | -634 | 0 | 0 | -1    |
| 12     | 16200 | 4600 | 14976 | 2752 | 38528 | 16880 | 4800 | 15610 | 2752 | 40042 | -680 | -200 | -634 | 0 | 0 | -1    |

|        |       |      |       |      |       |       |      |       |      |       |      |      |      |   |   |      |
|--------|-------|------|-------|------|-------|-------|------|-------|------|-------|------|------|------|---|---|------|
| Sep-12 | 16200 | 4600 | 14976 | 2752 | 38528 | 16880 | 4800 | 15610 | 2752 | 40042 | -680 | -200 | -634 | 0 | 0 | -151 |
| Oct-12 | 16200 | 4600 | 14976 | 2752 | 38528 | 16880 | 4800 | 15610 | 2752 | 40042 | -680 | -200 | -634 | 0 | 0 | -151 |
| Nov-12 | 16200 | 4600 | 14976 | 2752 | 38528 | 16880 | 4800 | 15610 | 2752 | 40042 | -680 | -200 | -634 | 0 | 0 | -151 |
| Dec-12 | 16200 | 4600 | 14976 | 2752 | 38528 | 16880 | 4800 | 15610 | 2752 | 40042 | -680 | -200 | -634 | 0 | 0 | -151 |
| Jan-13 | 16200 | 4600 | 16640 | 2880 | 40320 | 16880 | 4800 | 17344 | 2880 | 41904 | -680 | -200 | -704 | 0 | 0 | -158 |
| Feb-13 | 16200 | 4600 | 16640 | 2880 | 40320 | 16880 | 4800 | 17344 | 2880 | 41904 | -680 | -200 | -704 | 0 | 0 | -158 |
| Mar-13 | 16200 | 4600 | 16640 | 2880 | 40320 | 16880 | 4800 | 17344 | 2880 | 41904 | -680 | -200 | -704 | 0 | 0 | -158 |
| Apr-13 | 16200 | 4600 | 16640 | 2880 | 40320 | 16880 | 4800 | 17344 | 2880 | 41904 | -680 | -200 | -704 | 0 | 0 | -158 |
| May-13 | 16200 | 4600 | 16640 | 2880 | 40320 | 16880 | 4800 | 17344 | 2880 | 41904 | -680 | -200 | -704 | 0 | 0 | -158 |
| Jun-13 | 16200 | 4600 | 16640 | 2880 | 40320 | 16880 | 4800 | 17344 | 2880 | 41904 | -680 | -200 | -704 | 0 | 0 | -158 |
| Jul-13 | 16830 | 4600 | 19287 | 3040 | 43757 | 17530 | 4800 | 20097 | 3040 | 45467 | -700 | -200 | -810 | 0 | 0 | -171 |
| Aug-13 | 16830 | 4600 | 19287 | 3040 | 43757 | 17530 | 4800 | 20097 | 3040 | 45467 | -700 | -200 | -810 | 0 | 0 | -171 |
| Sep-13 | 16830 | 4600 | 19287 | 3040 | 43757 | 17530 | 4800 | 20097 | 3040 | 45467 | -700 | -200 | -810 | 0 | 0 | -171 |
| Oct-13 | 16830 | 4600 | 19287 | 3040 | 43757 | 17530 | 4800 | 20097 | 3040 | 45467 | -700 | -200 | -810 | 0 | 0 | -171 |
| Nov-13 | 16830 | 4600 | 19287 | 3040 | 43757 | 17530 | 4800 | 20097 | 3040 | 45467 | -700 | -200 | -810 | 0 | 0 | -171 |
| Dec-13 | 16830 | 4600 | 19287 | 3040 | 43757 | 17530 | 4800 | 20097 | 3040 | 45467 | -700 | -200 | -810 | 0 | 0 | -171 |
| Jan-14 | 16830 | 4600 | 21430 | 3200 | 46060 | 17530 | 4800 | 22330 | 3200 | 47860 | -700 | -200 | -900 | 0 | 0 | -18  |
| Feb-14 | 16830 | 4600 | 21430 | 3200 | 46060 | 17530 | 4800 | 22330 | 3200 | 47860 | -700 | -200 | -900 | 0 | 0 | -18  |
| Mar-14 | 16830 | 4600 | 21430 | 3200 | 46060 | 17530 | 4800 | 22330 | 3200 | 47860 | -700 | -200 | -900 | 0 | 0 | -18  |
| Apr-14 | 16830 | 4600 | 21430 | 3200 | 46060 | 17530 | 4800 | 22330 | 3200 | 47860 | -700 | -200 | -900 | 0 | 0 | -18  |
| May-14 | 16830 | 4600 | 21430 | 3200 | 46060 | 17530 | 4800 | 22330 | 3200 | 47860 | -700 | -200 | -900 | 0 | 0 | -18  |
| Jun-14 | 16830 | 4600 | 21430 | 3200 | 46060 | 17530 | 4800 | 22330 | 3200 | 47860 | -700 | -200 | -900 | 0 | 0 | -18  |
| Jul-14 | 17480 | 4600 | 23626 | 3312 | 49018 | 18200 | 4800 | 24610 | 3312 | 50922 | -720 | -200 | -984 | 0 | 0 | -19  |
| Aug-14 | 17480 | 4600 | 23626 | 3312 | 49018 | 18200 | 4800 | 24610 | 3312 | 50922 | -720 | -200 | -984 | 0 | 0 | -19  |
| Sep-14 | 17480 | 4600 | 23626 | 3312 | 49018 | 18200 | 4800 | 24610 | 3312 | 50922 | -720 | -200 | -984 | 0 | 0 | -19  |
| Oct-14 | 17480 | 4600 | 23626 | 3312 | 49018 | 18200 | 4800 | 24610 | 3312 | 50922 | -720 | -200 | -984 | 0 | 0 | -19  |
| Nov-14 | 17480 | 4600 | 23626 | 3312 | 49018 | 18200 | 4800 | 24610 | 3312 | 50922 | -720 | -200 | -984 | 0 | 0 | -19  |
| Dec-14 | 17480 | 4600 | 23626 | 3312 | 49018 | 18200 | 4800 | 24610 | 3312 | 50922 | -720 | -200 | -984 | 0 | 0 | -19  |

|        |       |      |       |      |       |       |      |       |      |       |       |      |       |   |   |
|--------|-------|------|-------|------|-------|-------|------|-------|------|-------|-------|------|-------|---|---|
| Dec-14 | 17480 | 4600 | 23626 | 3312 | 49018 | 18200 | 4800 | 24610 | 3312 | 50922 | -720  | -200 | -984  | 0 | 0 |
| Jan-15 | 17480 | 4600 | 24950 | 3408 | 50438 | 18200 | 4800 | 25990 | 3408 | 52398 | -720  | -200 | -1040 | 0 | 0 |
| Feb-15 | 17480 | 4600 | 24950 | 3408 | 50438 | 18200 | 4800 | 25990 | 3408 | 52398 | -720  | -200 | -1040 | 0 | 0 |
| Mar-15 | 17480 | 4600 | 24950 | 3408 | 50438 | 18200 | 4800 | 25990 | 3408 | 52398 | -720  | -200 | -1040 | 0 | 0 |
| Apr-15 | 17480 | 4600 | 24950 | 3408 | 50438 | 18200 | 4800 | 25990 | 3408 | 52398 | -720  | -200 | -1040 | 0 | 0 |
| May-15 | 17480 | 4600 | 24950 | 3408 | 50438 | 18200 | 4800 | 25990 | 3408 | 52398 | -720  | -200 | -1040 | 0 | 0 |
| Jun-15 | 17480 | 4600 | 24950 | 3408 | 50438 | 18200 | 4800 | 25990 | 3408 | 52398 | -720  | -200 | -1040 | 0 | 0 |
| Jul-15 | 18150 | 4600 | 27073 | 3504 | 53327 | 18890 | 4800 | 28191 | 3504 | 55385 | -740  | -200 | -1118 | 0 | 0 |
| Aug-15 | 18150 | 4600 | 27073 | 3504 | 53327 | 18890 | 4800 | 28191 | 3504 | 55385 | -740  | -200 | -1118 | 0 | 0 |
| Sep-15 | 18150 | 4600 | 27073 | 3504 | 53327 | 18890 | 4800 | 28191 | 3504 | 55385 | -740  | -200 | -1118 | 0 | 0 |
| Oct-15 | 18150 | 4600 | 27073 | 3504 | 53327 | 18890 | 4800 | 28191 | 3504 | 55385 | -740  | -200 | -1118 | 0 | 0 |
| Nov-15 | 18150 | 4600 | 27073 | 3504 | 53327 | 18890 | 4800 | 28191 | 3504 | 55385 | -740  | -200 | -1118 | 0 | 0 |
| Dec-15 | 18150 | 4600 | 27073 | 3504 | 53327 | 18890 | 4800 | 28191 | 3504 | 55385 | -740  | -200 | -1118 | 0 | 0 |
| Jan-16 | 58600 | 0    | 0     | 3600 | 62200 | 62200 | 0    | 0     | 3600 | 65800 | -3600 | 0    | 0     | 0 | 0 |
| Feb-16 | 58600 | 0    | 0     | 3600 | 62200 | 62200 | 0    | 0     | 3500 | 65800 | -3600 | 0    | 0     | 0 | 0 |
| Mar-16 | 58600 | 0    | 0     | 3600 | 62200 | 62200 | 0    | 0     | 3500 | 65800 | -3600 | 0    | 0     | 0 | 0 |
| Apr-16 | 58600 | 0    | 0     | 3600 | 62200 | 62200 | 0    | 0     | 3600 | 65800 | -3600 | 0    | 0     | 0 | 0 |
| May-16 | 58600 | 0    | 0     | 3600 | 62200 | 62200 | 0    | 0     | 3600 | 65800 | -3600 | 0    | 0     | 0 | 0 |
| Jun-16 | 58600 | 0    | 0     | 3600 | 62200 | 62200 | 0    | 0     | 3600 | 65800 | -3600 | 0    | 0     | 0 | 0 |
| Jul-16 | 60400 | 0    | 1208  | 3600 | 65208 | 64100 | 0    | 1282  | 3600 | 68982 | -3700 | 0    | -74   | 0 | 0 |
| Aug-16 | 60400 | 0    | 1208  | 3600 | 65208 | 64100 | 0    | 1282  | 3600 | 68982 | -3700 | 0    | -74   | 0 | 0 |
| Sep-16 | 60400 | 0    | 1208  | 3600 | 65208 | 64100 | 0    | 1282  | 3600 | 68982 | -3700 | 0    | -74   | 0 | 0 |
| Oct-16 | 60400 | 0    | 1208  | 3600 | 65208 | 64100 | 0    | 1282  | 3600 | 68982 | -3700 | 0    | -74   | 0 | 0 |
| Nov-16 | 60400 | 0    | 1208  | 3600 | 65208 | 64100 | 0    | 1282  | 3600 | 68982 | -3700 | 0    | -74   | 0 | 0 |
| Dec-16 | 60400 | 0    | 1208  | 3600 | 65208 | 64100 | 0    | 1282  | 3600 | 68982 | -3700 | 0    | -74   | 0 | 0 |
| Jan-17 | 60400 | 0    | 2416  | 3600 | 66416 | 64100 | 0    | 2564  | 3600 | 70264 | -3700 | 0    | -148  | 0 | 0 |



(二)

|        |   |         |        |         |      |        |         |         |        |         |      |        |         |         |        |        |   |       |         |
|--------|---|---------|--------|---------|------|--------|---------|---------|--------|---------|------|--------|---------|---------|--------|--------|---|-------|---------|
| Feb-17 | 7 | 60400   | 0      | 2416    | 3600 | 66416  | 6       | 64100   | 0      | 2564    | 3600 | 70264  | -3700   | 0       | -148   | 0      | 0 | -3848 |         |
| Mar-17 | 7 | 60400   | 0      | 2416    | 3600 | 66416  | 6       | 64100   | 0      | 2564    | 3600 | 70264  | -3700   | 0       | -148   | 0      | 0 | -3848 |         |
| Apr-17 | 7 | 60400   | 0      | 2416    | 3600 | 66416  | 6       | 64100   | 0      | 2564    | 3600 | 70264  | -3700   | 0       | -148   | 0      | 0 | -3848 |         |
| May-17 | 7 | 60400   | 0      | 2416    | 3600 | 66416  | 6       | 64100   | 0      | 2564    | 3600 | 70264  | -3700   | 0       | -148   | 0      | 0 | -3848 |         |
| Jun-17 | 7 | 60400   | 0      | 2416    | 3600 | 66416  | 6       | 64100   | 0      | 2564    | 3780 | 73080  | -3800   | 0       | -190   | 0      | 0 | -3990 |         |
| Jul-17 | 7 | 62200   | 0      | 3110    | 3780 | 69090  | 6       | 66000   | 0      | 3300    | 3780 | 73080  | -3800   | 0       | -190   | 0      | 0 | -3990 |         |
| Aug-17 | 7 | 62200   | 0      | 3110    | 3780 | 69090  | 6       | 66000   | 0      | 3300    | 3780 | 73080  | -3800   | 0       | -190   | 0      | 0 | -3990 |         |
| Sep-17 | 7 | 62200   | 0      | 3110    | 3780 | 69090  | 6       | 66000   | 0      | 3300    | 3780 | 73080  | -3800   | 0       | -190   | 0      | 0 | -3990 |         |
| Oct-17 | 7 | 62200   | 0      | 3110    | 3780 | 69090  | 6       | 66000   | 0      | 3300    | 3780 | 73080  | -3800   | 0       | -190   | 0      | 0 | -3990 |         |
| Nov-17 | 7 | 62200   | 0      | 3110    | 3780 | 69090  | 6       | 66000   | 0      | 3300    | 3780 | 73080  | -3800   | 0       | -190   | 0      | 0 | -3990 |         |
| Dec-17 | 7 | 62200   | 0      | 3110    | 3780 | 69090  | 6       | 66000   | 0      | 3300    | 3780 | 73080  | -3800   | 0       | -190   | 0      | 0 | -3990 |         |
| TOTAL  |   | 2822681 | 389187 | 1285005 | 0    | 323880 | 4820753 | 2967870 | 414180 | 1342289 | 0    | 323880 | 5048219 | -145189 | -24993 | -57284 | 0 | 0     | -227466 |



(三)

TAN

TAN-1

(Memo <sup>no 3</sup> dated 22.12.2017)**Subject : Imprest Account**

During test check of Cash Book of F.N.E.O, Development Department by audit, it has been noticed that the Deptt is maintaining Imprest Account with balance of Rs 1000/- since November 2005. The unspent amount of Rs 1000/- is lying with the deptt since then and neither any further recoupment has been done nor any expenditure has been booked.

The Joint Director/H.O.O, F.N.E.O, Development Department is requested to clarify as to why unspent amount of Rs 1000/- has been kept in Imprest Account of the Department since 2005. If no expenditure are visualized in the near future, the Imprest Account may be surrendered and unspent amount deposited in Govt Treasury at the earliest.



(R.K.Singh, Sr AO/IAO)

**PART-II**  
**Current Audit Report (2017-21)**

Para no. 1

(Audit Memo No. 12 Dated:2.2.2022)

**Sub:- Irregularities in maintenance of various Stock Registers**

**Physical Verification of Non-Consumable and Consumable Stock.**

Rule 213(2) of GFR 2017 stipulates that physical verification of consumable goods & material should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register.

On scrutiny of the various Stock registers provided to Audit Party, it has been observed that no physical verification of consumable stock has been undertaken.

During the test check of various consumable stock registers for the audit period the following irregularities were noticed:-

1. The page counting certificate has not been given on the first page of the stock register
2. Various items as per detail given below have either not been consumed since long or issued to officials which are not in FNEO

| S.NO | Bill No, date and amount                     | Item purchased                  | Page No. of the Stock Register | Issued to  |
|------|--|---------------------------------|--------------------------------|--|
| 1    | CB-10 dated 17/10/2019 amounting to Rs. 9925 | Stapler Pin for Rs. 900         | 37                             | issued to the officials which are not on the Strength of F.N.E.O.    |
| 2    | CB-10 dated 17/10/2019 amounting to Rs. 9925 | Folder and files for Rs. 1800/- | 69                             | 20 issued to the officials which are not on the Strength of F.N.E.O. |

|    |   |  |     |  |
|----|---|--|-----|--|
| 3  | CB-10 dated 17/10/2019 amounting to Rs. 9925  | Writing Pad amounting to RS. 1600  | 75  | Not Consumed till date   |
| 4  | CB-10 dated 17/10/2019 amounting to Rs. 9925  | Envelops amounting to Rs. 240  | 83  | issued to the officials which are not on the Strength of F.N.E.O |
| 5  | CB-10 dated 17/10/2019 amounting to Rs. 9925  | Colin Spray amounting to Rs. 845   | 43  | issued to the officials which are not on the Strength of F.N.E.O |
| 6  | CB-10 dated 17/10/2019 amounting to Rs. 9925  | Computer Mouse amounting to Rs. 2475                                       | 59  | issued to the officials which are not on the Strength of F.N.E.O |
| 7  | CB-10 dated 17/10/2019 amounting to Rs. 9925  | Floor Duster amounting to RS. 900  | 101 | Not consumed till date   |
| 8  | CB-20 dated 27/03/2021 amounting to Rs. 10000 | Permanent marker amounting to RS. 200                                      | 103 | Not consumed till date   |
| 9  | CB-20 dated 27/03/2021 amounting to Rs. 10000 | Unbranded Brown Polypropylene Pressure Adhesive tapes amounting to RS. 900 | 51  | Not consumed till date   |
| 10 | CB-20 dated 27/03/2021 amounting to Rs. 10000 | Hand duster/cleaning duster amounting to Rs. 8000                          | 77  | issued to the officials which are not on the Strength of F.N.E.O |

|    |  |   |   |  |
|----|--|---|---|--|
| 11 | Bill No. -19 dated<br>22/03/2018<br>amounting to Rs.<br>9780 | Regarding<br>purchase of<br>Broom<br>amounting to<br>Rs.800           | 47 of stock<br>register of<br>PO(IADP)  | The fund has been<br>diverted to PO(IADP)<br>and the same has been<br>consumed by<br>PO(IADP). |
|    |  | 34  | 47 of stock<br>register of<br>PO(IADP)  |  |
|    |  | Regarding<br>purchase of<br>A4 size paper<br>amounting to<br>Rs. 4300 | 130 of stock<br>register of<br>PO(IADP) |  |

Stock register for non consumable items has not been shown.

The department has not given any reply against the memo. Reason for irregularities in maintenance of various Stock Registers may be elucidated and necessary action to remove the shortcomings as mentioned above be taken and shown to next audit with proper maintenance of stock registers. The stock register for non consumable items same may please be shown to next audit for test check.

Para NO. 2

(Audit Memo No. 8 Dated 31.1.2022)

**Sub: Non Utilization of Imprest Money**

During the test check of Cash Book of FENO, ITO, New Delhi it has been observed that FENO is maintaining Imprest Account with balance of Rs. 1000/- since 2015. The unspent amount of Rs. 1000/- is lying with the Department since then and neither any further recoupment has been done nor any expenditure has been booked.

The department has not submitted any reply against the memo. Since, the scheme has been in defunct since 2000 policy decision taken by Hon'ble Lt. Governor, Govt of NCT of Delhi and , the Imprest amount being kept idle since long, the need of imprest amount may please be reconsidered and surrendered accordingly to Govt. accounts.

Para NO. 3  
AUDIT MEMO No. : 01 Dated : 04.01.2022)

**Subject :- Non Production of Records**

The following record has not been provided to the audit :

- (1) Non consumable stock register, Stock Receipt Challan, List of items written off during the year, List of obsolete store items
- (2) TR-5 stock register
- (3) 3. Tender files/Agreements/Purchase files/Work Order Register
- (4) Registers: Stock i/c dead stock, , Property, , Long term/Short term advances, Postage Stamp Account, liability Register
- (5) 5. Fidelity and Surety Bond of Cashier/Store keeper Indent Books

  
(Chander Mohan)  
Inspecting Audit Officer  
Audit Party No.XVII

## Test Audit Notes

Tan no. 1

(Audit Memo No. 13 dated: 03.1.2022)

### Sub:- Budget Estimation & surrender of savings

The information supplied by the department as per reconciliation statements of the month of March 2018,2019,2020 and 2021 provided is as under :

F.Y. 2017-2018, as per March 2018 reconciliation statement

| Head   | Budget Allotted | Expenditure | Balance | % of Utilization |
|--|-----------------|-------------|---------|------------------|
| Major Head 2401-00.119 99 80 Preservation of Fruits and Vegetables (N.P) |                 |             |         |                  |
| 01- Salaries   | 1100000         | 875168      | 224832  | 79.6             |
| 06- Medical treatment  | 300000          | 131213      | 168787  | 43.73            |
| 11- D.T.E  | 50000           | 5314        | 44686   | 10.63            |
| 13- Office Expenses  | 150000          | 9780        | 140220  | 6.52             |

F.Y. 2018-19 as per March 2019 reconciliation statement

| Head   | Budget Allotted | Expenditure | Balance | % of Utilization |
|--|-----------------|-------------|---------|------------------|
| Major Head 2401-00.119 99 80 Preservation of Fruits and Vegetables (N.P) |                 |             |         |                  |
| 02- Salaries   | 1090000         | 940882      | 149118  | 86.32            |
| 06- Medical treatment  | 300000          | 292963      | 7037    | 97.65            |
| 11- D.T.E  | 50000           | 2948        | 47052   | 5.89             |
| 13- Office Expenses  | 50000           | 19432       | 30568   | 38.86            |

F.Y. 2019-20 as per March 2020 reconciliation statement

| Head   | Budget Allotted | Expenditure | Balance | % of Utilization |
|--|-----------------|-------------|---------|------------------|
| Major Head 2401-00.119 99 80 Preservation of Fruits and Vegetables (N.P) |                 |             |         |                  |
| 03- Salaries   | 1050000         | 1020868     | 29132   | 97.22            |
| 06- Medical treatment  | 250000          | 249447      | 553     | 99.77            |
| 11- D.T.E  | 10000           | 0           | 0       | 0                |
| 13- Office Expenses  | 20000           | 9925        | 10075   | 49.62            |

F.Y. 2020-21 as per March 2021 reconciliation statement

| Head   | Budget Allotted | Expenditure | Balance | % of Utilization |
|--|-----------------|-------------|---------|------------------|
| Major Head 2401-00.119 99 80 Preservation of Fruits and Vegetables (N.P) |                 |             |         |                  |
| 04- Salaries   | 1180000         | 1059908     | 120092  | 89.82            |
| 06- Medical treatment  | 350000          | 330278      | 19722   | 94.36            |
| 11- D.T.E  | 50000           | 0           | 50000   | 0                |
| 13- Office Expenses  | 50000           | 19060       | 30940   | 38.12            |

The above information shows that in the MH 2401 – DTE and OE the expenditure reported is very low or nil during the audit period.

The deptt. has neither set any targets nor conducted any training activities. As per the reply submitted by the department, the scheme has been in defunct since 2000 policy decision taken by Hon'ble Lt. Governor, Govt of NCT of Delhi. The department has recorded very low or nil expenditure in the head of DTE and OE and also has not surrendered the savings

The department is therefore advised to prepare the estimate of budget according to the expenditure of last financial year and surrender the savings in time

TAN NO. 2

(Audit Memo No 9 Dated: 1.2.2022)

**Sub: Improper maintenance of Pay Bill Registers**

During the test check of pay bill registers for the audit period 2017-21, the following shortcomings have been noticed:-

1. Page counting certificate has not been recorded in the first page of PBR.



2. At the close of every financial year vertical totals should be squared up. But on scrutiny of PBR it was noticed that same were not done. Vertical totals should be worked out and shown to next audit.
3. Upper Columns i.e. Govt. Accommodation detail, DNI, Service Verification, DOB, DOJ etc. Have not been filled in most cases.
4. A number of cutting/overwriting and use of fluid in the PBR has not been authenticated by the DDO.
5. Past information from the LPCs of the employees who have been transferred to this office were not noted in the PBR, which is irregular.
6. Monthly entries of Pay and Allowances entered in the PBR has not been signed by the DDO.

The department is advised to prepare the pay bill registers as per Rules and all information be filled in PBR as per columns provided

TAN No. 3  
(Audit Memo No 10 Dated 01.2.2022)

**Sub: Improper maintenance of Bill Registers**

During the test check of record provided to audit for the audit period 2017-21, the following shortcomings have been noticed:-

1. Page counting certificate has not been recorded in the first page of Bill Register.
2. Head of account of the Bill has not been recorded in the each bill entry and the same has not been initial as mark of check of each entry in the bill register.
3. The bill register has not been maintained in proper manner i.e. amount passed, Token No., Date of presentation, Bill Passed/Cancelled, etc should also been recorded.

The department is advised to take needful action on shortcomings as mentioned above and maintain the bill register in proper manner with all columns duly filled and entries duly checked by the HOO/DDO concerned.



(Chander Mohan)  
Inspecting Audit Officer  
Audit Party No.XVII