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**Directorate of Audit
Government of NCT of Delhi
4th FLOOR, DELHI SECTT.
I.P.ESTATE, NEW DELHI**

Sub. Internal Audit Report on accounts of Delhi Fire Service Moti Nagar, New Delhi-15, for the period 01-04-2020 to 31-03-2023.

INTRODUCTION

The accounts of **Delhi Fire Service Moti Nagar, New Delhi-15, for the period 01-04-2020 to 31-03-2023** were test audited by audit Party No.18 consisting of Smt. Shamma Sharma.AO/IAO, and Sh. Karamyogi, A.S.O. w.e.f 09-06-2023 to 22-06-2023.

AIMS AND OBJECTIVES

The Delhi Fire Service came into existence in the year 1942 after amalgamation of 2 fire stations, which were separately functioning under the control of Delhi Municipal Committee and New Delhi Municipal Committee. After the World War-II, the establishment of Delhi Fire Service was approved as a provincial force.

The administrative control of Delhi Fire Service, which was previously with Municipal Corporation of Delhi, rests with the Govt. of NCT of Delhi since 10th November 1994. The fire service continues to make sincere endeavour by responding to approximately 27000 fire/rescue calls per annum on and average to serve the people of the NCT of Delhi with the sole motto 'WE SERVE TO SAVE'.

Delhi Fire Service (DFS) is responsible for protection and safeguarding the lives and property of the people of Delhi in the event of an outbreak of fire and general emergencies. The Director is the Head of the Department of DFS which functions under the overall administrative control of the Principal Secretary (Home), GNCT of Delhi. The DFS is divided into six divisions each headed by a Divisional Officer and there are 66 fire stations, each headed by a Station Officer of a Sub-Officer.

LIST OF HEAD OF OFFICE/DDO/CASHIER DURING THE PERIOD OF AUDIT ALONG WITH PERIOD OF STAY

Head of Office

S.NO.	Name & Designation	Period
1.	Sh. Mukesh Verma D.O./HOO	20-01-2020 to 29-10-2020
2.	Sh. DharamPal Bhardwaj/HOO	29-10-2020 to 17-09-2021
3.	Sh. J.B.Kapil/HOO	17-09-2021 to 25-11-2021
4.	Sh. DharamPal Bhardwaj/HOO	26-11-2021 to 23-02-2022
5.	Sh. A.K.Malik/HOO	23-02-2022 to Till date

DDO /ADO

S.NO.	Name & Designation	Period
1.	Sh. Udaibir Singh	14-07-2020 to 08-02-2021
2.	Sh. S.P. Bhardwaj	08-02-2021 to 23-02-2022
3.	Sh. Sarabjeet Singh	23-02-2022 to Till date

Cashier

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S.NO.	Name & Designation	Period
1.	Sh. Vikas Dagar	01-04-2018 to 03-06-2020
2.	Sh. Amit Kumar	03-06-2020 to 04-01-2021
3.	Sh. Ashok Kumar	04-01-2021 to 01-02-2023
4.	Sh. Ajay Kumar	01-02-2023 to 08-06-2023
5.	Sh. Bhenro Singh Meena	08-06-2023 to Till date

BUDGET ALLOTMENT AND EXPENDITURE

The details of Allotment of budget and Expenditure incurred during the year 01/04/2020 to 31/03/2023 is as under:-

Year	Budget Allocated & Major Head- 2070	Expenditure	Balance
2020-2021	777500000	654767640	122732360
2021-2022	889085000	754699934	134385066
2022-2023	2853128000	2846707016	6420984

VACANCY POSITION

Sl No.	Post/Group	Post sanctioned	Post Filled	Vacant
01	Group "A"	02	01	01
02	Group "B"	64	06	58
03	Group "C"	2000,	1871	129
	Total	2066	1878	188

Statutory Audit

Statutory audit of **Delhi Fire Service Moti Nagar, New Delhi-15**, has been conducted upto 2018 by AGCR (Delhi) and the report of the same is awaited.

Maintenance of Record :-

The maintenance of record of **Delhi Fire Service Moti Nagar, New Delhi-15**, for the period **01-04-2020 to 31-03-2023** was found satisfactory subject to observations made in Current audit report and in test audit note.

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PART-I A
OLD AUDIT REPORT

There were 86 audit paras outstanding with the recovery of Rs. 2708374/- in the Delhi Fire Service Moti Nagar, New Delhi, for the period 1997 to 2020 and 83 remaining paras with outstanding recovery of Rs. 2675688/- have been incorporated with current audit report .

S.N O	Year	Total Para	Para Settled	Para No. of Settled	Outstanding Para with No.	Total outstanding para
1.	1997-1998	06			2,13,14,15,17&20	06
2.	2001-2002	15			22,23,24,25,26,27,31,32,33,34,36,38,39,40 &41	15
3.	2004-2005	23			43,44,45,46,47,48,49,50,51,53,54,55,56,57,58,59,60,62,63,66,67,68,&69	23
4.	2007-2009	03			1,2,3	03
5.	2009-2012	07			2,3,4,6,7,8&9	07
6.	2012-2015	04			1,2,3,&4	04
7.	2015-2018	21	3 fully and 1 partially	1 partially and 5,7,16 fully	1,2,3,4,6,8,9,10,11,12,13,14,15,17,18,19,20 &21	18
8.	2018-2020	07			1,2,3,4,5,6 & 7	07
	Total	86	03			83

(B) RECOVERY OF OLD AUDIT REPORT

S.NO	Year	Total old recovery	Amount recovered	Balance recovery against paras (Amount in Rs. Parawise)
1.	1997-1998	100725/-		100725/-
2.	2001-2002	165060/-		165060/-
3.	2004-2005	203847/-		203847/-
4.	2007-2009	0		0
5.	2009-2012	72281/-		72281/-
6.	2012-2015	1235225/-		1235225/-
7.	2015-2018	252361/-	32686/-	219675/-
8.	2018-2020	678875/-		678875/-
9.				
	Total	2708374	32686/-	2675688/-

18/10


PART-II

CURRENT AUDIT REPORT

During the course of audit, 15 preliminary audit memos including 01 Record Memos were issued, out of which 03 memos. (04,06 & 13) have been fully settled and balance 12 memos have been converted into 07 paras and 05 TANS, and incorporated in current audit report as part-II.

During the course of current audit, a recovery amounting to Rs. 244799/- has been pointed out. The detail of the same is as under: -

Memo no.	Recovery pointed out	Recovery effected/verified	Recovery still outstanding
04	7500/-	7500/-	-
06	900/-	900/-	-
07	21591/-	-	21591
10	214808	-	214808
TOTAL	244799	8400	236399


(Shamma Sharma)
AO/Inspecting Audit Officer
Audit Party No. XVIII

181/c

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PART 1

Para 1
1997-98

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~~PART - I~~

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Case No 1 PART - I

Sub: G.P.F. (Group D) (Ref. Para Case No. 1 of 97-98)

Previous balances of G.P.F. of all the Group 'D' employees are not obtained from their respective offices. Effort is made to obtain the balances under intimation to the Audit.

Previous balances of G.P.F. of Group 'D' employees are not obtained from their respective offices & related funds to be (P.F.) & Correspondence being

Para settled in view of the replies submitted by the office.

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Audit No. 5
Date: 21/5/98
Diry Audit
Govt of Delhi
Audit Authority

Para no 1

PARA no 1

Sub: Band records

While going through the records of Band, the following observations were made

(1) Band booking charges for one hour is Rs. 1200/- for two hours is Rs. 1900/- for public or for staff members Rs. 650/- for one hour or Rs. 1000/- for two hours as per office records. Band party was booked on the following dates at Govt. functions & the prescribed charges are not received till date.

S. No.	Date	Time	Particulars	Name of office or place
1.	2/12/97	one hour	Rs. 1200/-	Senior Sec. School Mandi marg
2.	2/9/97	Two hours	Rs. 1900/-	Subhas Marg opp. Red fort
3.	6/12/97	Two hours	Rs. 1900/-	Thiyas collage
4.	7/9/97	one hour	Rs. 1200/- Rs. 6500/-	opp. N.I.I.M.S

Rs. 6500/- to be recovered from their concern offices after due verification under intimation to the Audit

(2) TR-5 receipt No. & date were not mentioned on the booking slip, which is given to Band Master for charge the Band party on that day (Booking day). In the absence of Receipt No & date on booking slip, it is very difficult to ascertain whether the payment is received or not. Necessary be done under intimation to the Audit

Audit Memo No 6
Dated: 21/5/98

Para 3

(3)

Site of Audit
Govt. of Delhi

(Para-3)

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Audit Party No II

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Sub: - Vehicles Records (Training Centre)

While going through the log books of vehicles, the following short-comings were noticed:

- (1) A senior officer/H.O.C. should scrutinize the log books once in a month to ensure that there is no misuse & that all officers who used the vehicle have made the necessary entries. A certificate to this effect should be recorded in the log book by the officer so authorized & responsible. But these requirements were not met by the competent authority, it's resulted, the following mistakes are found.

need full well below future

- (1) Meter is faulty from 2nd 1/97 to 7th 5/98 (till date) in DIG-253. Under which circumstances the meter was not repaired in the time. In the absence of actual reading of the meter, the fuel consumption can't be estimated. Action taken in the matter be intimated to the Audit.

Noting up to date for the audit 21/5/98

Para settled in view of the replies submitted by the H.O.C.

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Para No. 4
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DIRECTORATE OF AUDIT
 GNCT OF DELHI
 PARTY No. II (PARA 4 of 97-98)

INCOME TAX (1997-98)

Audit Memo No. 7
 Dated. 27-5-98

During the course of audit the undermentioned circumstances have been noticed which needs to be rectified and recoveries were pointed to be recovered from the effected officials after due verification under intimation to audit :-

Noted for
 (a)
 (b)
 (c)
 (d)
 (e)

(a) DDO has not obtained Tax deduction Account Number from I.T.O. (TDS) which is compulsory as per section 203 A of Income Tax Act.

(b) DDO has also not prepared Annual return of salaries paid and tax deducted therefrom in Form No. 24 which is also compulsory under section 209 of I.T. Act read with Rule 35 of Income Tax Rules, under which every salaried officer shall within 30 days after the close of the financial year prepare this return of salaries and deliver the same to the concerned Income Tax Officer.

(c) It has also been pointed out that the income tax calculation sheets in respect of undermentioned staff members have not been made available for audit scrutiny. That may be produced for audit otherwise their tax be calculated on the basis of P.O.R. and necessary recovery be made under intimation to audit.

Shri. Daxit Singh, STO (Band)
 Sh. N. N. Singh, DDC
 Sh. Ramesh Kishan, LP (S.P.M.)

Para settled in view of the replies submitted by the office.

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Para No. 5
(5)

Govt. of NCT of Delhi
Dte. of Audit
Buda Rd, Delhi

(L.O. No. 5 997-99)
Audit memo No. 1
Dated = 27/5/98

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Subj: Shortcomings/irregularities in Petrol
pump maintained by Delhi Fire Service

A last check of the records maintained by
incharge of Petrol pump has revealed the following
shortcomings/irregularities.

- It has been further noticed that a patrolling
van has been engaged for the issue of petrol/diesel
to the various fire stations and offices of D.F.S. which
issues diesel/petrol in the barrels. The said
patrolling van after issue the requisite quantity of
diesel/petrol issues a requisition slip (voucher) and
the entry to this effect is made in a separate
register maintained by the patrolling van driver.
In the requisition slip as well as register, the vehicle
number to whom the diesel/petrol has been issued
is not being mentioned to verify the correctness of
the issue. It has been further noticed that the said
patrolling van issues the loose petrol/diesel to the
various fire stations. This practice is also followed
by the petrol pump. This is highly objectionable
and possibility of pilferage of the loose petrol/diesel
could not be ruled out. Such practice has stopped
with and petrol/diesel be issued only to the
vehicles after obtaining a valid requisition slip.
However, if any emergency warranted to issue the
loose petrol/diesel, the proper order of the
higher authority should be obtained and a proper
note thereof be recorded in the issue register
as well as supporting documents be kept in the
record for future reference. The reasons for
issue of loose petrol/diesel without proper
order of higher authority be stated to audit
and full proof system be adopted and shown at
the time of next audit.

- To meet the requirement of petrol/diesel
the Dept. is procuring the same from I.O.C. &
as per practice in other petrol pumps the
dip-reading is done every day in the presence
of committee of officers/official to verify the
exact balance available in the underground
tanks. It has been noticed that the department
is not having dip-reading to ascertain the exact
quantity of petrol/diesel available in the tanks. In
the absence of regular dip-reading the exact
working loss/evaporation loss as per norms of
the Govt. of India could not be checked. The dip-reading
has not been done night from the rolling up the
petrol pump and as such the exact working/
evaporation loss could not be checked. Reasons for
not taking the regular dip-reading be elucidated to
audit and a committee of officers be formed to
ascertain the exact working/evaporation loss
night from rolling up of the petrol pump & result
thereof be intimated to audit.

Para settled in view of
The replies submitted
by the office.

24/11
1A-XI

Serial No. 6
6

Div. of Audit
OFFICE OF DELHI
PARTY NO. II

(AAR 689798)

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Records of Rohini Fire Station

Audit Memo No. 10
Dated 9-6-98

The undermentioned fire station is under the notice of the department during the course of audit regarding undermentioned records of Rohini Fire Station which needs to be certified under intimate to audit :-

(a) Dead Stock Register

Stock has not been verified physically annually. It should be verified annually by a board of officers and a certificate to this effect also be recorded in register under attestation of competent authority.

(b) Consumable/Stationery Register

Annual stock verification has not been done so far.

Noted by
 22/7/98
 11/2/98
 11/2/98
 11/2/98
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 11/2/98

Done settled in view of
The replies submitted by
The office.

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Page No. 7

Dte of Audit
 Govt. of Delhi

Audit No. 7
 (P.A.A. 78 97 98)

Audit Memo No. 11
 Dated: 9/6/98

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Sub: - Records of J.R. Road
The Stations

While checking the records of J.R. Road
 Fire Station, the following observations were
 made:-

1. Consumable Stock Register

(i) Page count certificate has not been
 prepared for the 1st page of the register.

(ii) Physical verification of stores has not
 been done since 2007 under audit
 period. In the absence of physical
 verification, it couldn't be verified whether
 all the items have been entered in the
 stock register or not. Physical verification
 of all the stores should be done once
 in a year as per rules.

The page settled is new of
 the entries submitted
 by the office.

(iii) All consumable items have been entered
 on one page. Separate page be allotted
 for each item.

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2. Dead Stock Register

(i) Physical verification was not done
 since 4/15. Authenticity of items
 couldn't be verified in the absence
 of physical verification. Physical
 verification of all the stores should
 be done once in a year.

on 11/11

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3. Petrol/Diesel records

While checking the records of Petrol/Diesel of Campare to records of petrol pump. It is found that 96 lbs-diesel was shown issue to this fine station in the petrol pump record. Under v. m. 7874 on 22/07/97 in vehicle No. WT-67 but the same was not received by the fine station. Reason thereof, he intimated to Audit, failing which the recovery of 96 lbs. Diesel he made after due verification under intimation to the Audit.

Sitted

4. Vehicles Records (Log Books)

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While checking the log books of vehicles the following short-comings are noticed:

(a) DL-3458

- (i) Meter was faulty upto 22/07/97.
- (ii) Vehicle is under repair since 30/11/97. The same has not been repaired till date. Reason of delay he intimated to Audit.

(b) DL-16A-1652

- (i) Meter was faulty. Why the meter was not repaired till date, explain to Audit.

(c) DL-1G-8428

- (i) Meter is faulty w.e.f. 15/7/97 to till date. Delay in this regard he intimated to Audit. Car No 3-

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(d) Purpose of journey is not mentioned except fine. Purpose of journey should be mentioned as per staff care rules.

Settled

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Offg Audit, Govt. of India
Bala Road, New Delhi

Audit Party No. 77

(Dates 89-97-98)

Audit Memo No 12
Dated: 9-6-98

Para No 8

8

Discrepancies noticed in the records of
Teliana Fire Station

B: Discrepancies in Dead Stock Register/
Consumable Register / Stationery Register.

1) As required under provisions of
General Financial Rules, physical verification of
Store should be conducted once in a year and
the results of such verification be recorded in
the Register. During the course of audit it has
been noticed that the above provisions of rule
are not being adhered to by the Fire Station.
Physical verification of consumable & stationery store
has not been conducted till to date. Physical
verification of Dead Stock has not been done
since 92-93. Reasons for not observing the
provisions of rule may be elucidated to
audit and needful be done now & compliance
shown to audit.

Possibilities of pilferage of Diesel/Petrol out-
part of petrol pump/Fire Station cannot be
ruled out. Reasons for occurring such blunder
may be elucidated to audit and recovery of
excess and quantity of Diesel/Petrol be effected
from the existing account after due verification
recognition under intimation of audit.

Para added in Sew
The copies submitted
by the 1/10/98

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Inv. No. 9
Audit Memo No. 13
Date - 2/6/98

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Dte. of Audit
Govt. of Delhi

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Audit Party No. 170
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Sub-Records of Bawana Fire Station

While going through the records of Bawana Fire Station, the following observations are made:

Consumable & Dead Stock register

Physical verification
has been done
next audit party
LF 4/2 Remd

(a) Physical verification of stores has not been done of consumable & dead stock register under audit period.

Physical verification of all stores should be done once in a year as per rules. A result should be recorded on front page or last page of the register by the competent authority.

Physical verification
has been done
next audit party
LF 4/2 Remd

(b) While checking the log book of water meter, it is found that meter was faulty during the audit period. Why the meter is not repaired till date, explain to Audit.

Compliance be made of all the observations under intimation to the Audit.

Para settled in
of the replies submitted
by the Ho.

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DIRECTORATE OF AUDIT
 GNCT OF DLH
 PARTY No. II

Para No 10

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Para-10 of 9798

Audit Memo No. 14

Dated. 9-6-98

Records of Badli Fire Station

During the course of audit regarding records of Badli Fire Station; the undermentioned irregularities have been noticed which needs to be rectified under intimation to audit :-

(a) Diesel/Petrol record

meter of W.T. 122 was stopped since 19-97
 In this regard he intimated to audit.

(b) Consumable/Stationery and Dead Stock Register

Annual verification of stores have not been done annually
 records of empty containers of chemicals have not been maintained.

Para settled in view
 of the replies submitted
 by the office

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or

Para No. 11

Date of Audit
Govt. of Delhi

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Audit Memo No. 15
Dated: - 9/6/88

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Subj: - Records of Fire Station
of S.P. Mang.

While scrutinizing the records of
S.P. Mang fire stations the following observations
are made:-

Dead Stock Register

(i) Physical verification was not
done after 11/10/92. In the absence
of physical verification of the stores,
loss/misplace of items could't be ascertained.

Action with
the Station
in due
course

- 2 -

(ii) More than one item of non-consumable
has been entered on single page. For
example page no 87, 88, 93 & 107 may
be seen. Single page for one item be allotted

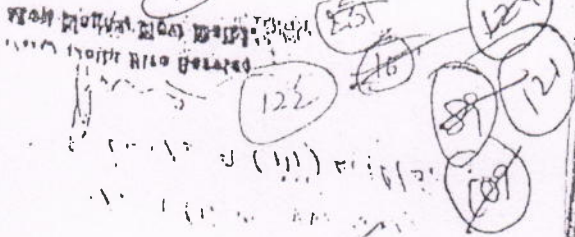
Para settled in view of
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by the office.

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Para No. 12

(Para 12 of 97-98)

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DIRECTORATE OF AUDIT
G.N.C.T. OF DELHI
PARTY No. II

Audit Memo No. 16
Dated: 9-6-98.

Records of Narela File Station

During the course of audit regarding records of Narela File Station, the undermentioned desiderata have been noticed which needs to be rectified under intimation to audit:-

(i) Consumable/stationery and Dead Stock Register.

(ii) Physical verification has not been done annually. A board of officers be constituted for physical verification and result thereof be written on last page of register under attestation of competent authority.

Para settled in view of
the papers submitted
by the office.
48
27/11
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Para No. 02

Directorate of Audit,
Govt of NCT of Delhi
15th Road, NCTM.

Audit Party No. II
PARA-13 of GFR
Audit Memo No. 17
dated 9/6/90

Para No-2

Para No. 13

Discrepancies in the books of Fire Station, Resident-
Estate, New Delhi.

A. - Stock Register / Consumable Stock Register.

i) As required under the provisions of GFR, the physical verification of the store is required to be done once in a year and a certificate to this effect is recorded in the concerned stock register. During the course of audit it has been observed that physical verification of Consumable/ stock register has not been done and as such the actual position of the store i.e. losses/excess could not be checked. Reasons for not conducting physical verification as required under rules may be stated to audit and useful be done now and result thereof be intimated to audit.

ii) Page counting certificate has also not been recorded at the proper page of the register, useful be done now to compliance shown to audit.

iii) It has further been noticed that all the consumable items have been entered in a single page whereas a separate page should have been used for each item so that position of the a particular item could be checked at a glance. Reasons for a not using a separate page for each item be stated to audit and in future separate page be used for each item and compliance be shown at the time of next audit.

Kindly pass the remarks/ observations of Audit party to R.P.B fire Stn. It is requested to furnish the comments within 2-3 days so that audit party can be apprised.
Ddo-II
9/6

Contd Page - 2.

Part 02

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B: Insufficient expenditure on Continuation of Fire Stations, President Estate.

During the course of audit it has been noted that Fire Station located in President Estate has been sanctioned in following staff and No provision these officials sanctioned have been posted from various Fire Stations:

- 1. Leading Fireman - 2
- 2. Fireman - 9
- 3. Driver - 4

A discussion with the Leading Fireman (incharge of fire station) revealed that there has been no fire in the President Estate. The fire station is only putting off minor fires occurred during Autumn season due to fall of dry leaves in the outskirts of President Estate. During the year 1997-98 only 8 (Eight) such minor fires have been attended by the Fire Station. He also mentions mentioning that in the periphery of President Estate there other Fire Stations viz. Fire Station, Regadi Gully, Shankar Gully Road and Coomraughat Circus are functioning and such minor fires can be attended by these Fire Stations. As such the continuance of this Fire Station is not at all justified with the whole expenditure in shape of Pay & allowances by the staff and

maintenance of fire fighting equipment etc is superfluous. He advised that Fire Station can be closed some other place where the such fire station is required. This may also looked into and the continuance of this Fire Station be reviewed & results communicated at audit.

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Penamarkit

Dir of Audit
Govt. of Delhi

Audit Party III
PARA-147 97-98

Audit Memo No-12
Dated: - 10/6/98

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PARA No. 03

Page No-3

Side-Records of Roop Nagar Fire Station.

While going through the records of Roop Nagar Fire Station, the following observations were made:-

Petrol, Diesel & Vehicle records

(i) Meter was found faulty of DL-1L-8128 & W-130 under the Audit period. Why the Meter is not repaired till date, explain to Audit.

(ii) On 17-9-97, 244 lbs Diesel was shown issued in the petrol pump records to Kirti Nagar Fire Station. But the Condit-2

same voucher no & qty were taken by the Roop Nagar Fire Station in their records.

(iii) 9.12 lbs. loose diesel on 12/12/97 was shown issued to Prasad Nagar Fire Station as per the records of petrol pump. But the same qty against same V.No & Date was received by the Roop Nagar Station.

(iv) 24 lbs diesel was shown issued to hand Nagar place Fire Station vide V.No. 1202 DT. 12/3/98, as per records of Petrol pump. But the same qty against the same V.No. was received in the records of Roop Nagar Fire Station.

Keeping in view the above instances, it means records of Petrol & Diesel was not being maintained properly.

Compliance of all the observations made be shown to Audit

Action will be taken in due course.

M/S Delhi Fire Service
403 Nagar, New Delhi

112/163
103/10
117
105

Directorate of Audit.
Govt of N.C.T. of Delhi

Audit Party No. II

(P.O. No. 157/97-98)
Audit Memo No. 19
Date: 10/8/98

PARA-04

Para no. 15

15

Para no-4

Discrepancies in the records of Fuel Station
Najafpur

iii) Physical verification of the store, as required under the provisions of G.F.R. has never been done. Reasons for not observing the store provisions to be stated to the audit and needful to be done and compliance shown to audit.

iv) It has further been observed that several property items, name of them given below, have been received from Central Store and entered in Dead Stock Register, but their full details, specifications to make etc has not been recorded in the Property Register:-

- 1) Steel Almirah
- 2) Diesel Generator
- 3) Steel Table
- 4) Water Cooler
- 5) Voltage Stabilizer
- 6) Desert Cooler
- 7) AC/AF Controller

Reasons for not mentioning the full details viz specifications, make, cost etc to the audit and needful to be done and compliance shown to audit.

C:- Vehicles

It has been noticed that the status of the following vehicles remained out of order during full period of audit

- 1) DL-11-11167
- 2) NR 116

(M)

162
 117
 162/c
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 114
 116

- 2 -

Due to faulty meters it could not be checked how much these vehicles have actually been used. At present the kilometers covered are being reflected on approximate basis and possibility of mis-use of vehicle & pilferage of diesel etc could not be ruled out. Reasons for not keeping car meter in working condition should be noted for audit and these meters and meters of all other vehicles of this station be got corrected under intimation to audit.

(ii) A vehicle WB-16 is functioning at the Fire Station, Nazimpur but its Registration No. from Transport Authority has not been obtained till to date. This vehicle is plying without Registration No. which is against the provisions of Motor Vehicle Act. Reasons for not obtaining getting the vehicle registered with Transport Authority may be noted for audit and Registration of this vehicle be got done now under intimation to audit.

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161/c

DIRECTORATE OF AUDIT
GNCT OF DELHI
PARTY No. II

Para 16

(Para-16 of 8758)
Audit Memo No. 20
Dated. 12-6-98.

Pay Bill Registers

16

During the course of audit regarding Pay Bill Registers the undermentioned irregularities have been noticed which needs to be rectified under intimation to audit :-

noted for future

Director Delhi Metro
New Delhi

- (i) It has also been pointed out that overpayment regarding Pay & Allowances, HRA etc, wherever made, that was recovered from the individuals in instalments, which is rightly objectionable. The overpayment what he has recovered in one lump sum. In exceptional cases where the amount of overpayment is very big which only minimum instalments can be made under orders of competent authority.

Para settled in view of
the references furnished
by the office
48
27/11
1A07X1

PARA No. 05

Para No-5

DIRECTORATE OF AUDIT
GNCT OF DELHI
PARTY No. II

(PARA -17 of 9798)

Audit Memo No. 21
Dated 12-6-98.

Diesel and Petrol record of Training centre

During the course of audit regarding Diesel and Petrol records maintained by the Training centre along with the records maintained by Petrol Pump revealed that ~~the~~ on the following dates Diesel and Petrol mentioned against each has been shown issued to T.C. centre in Petrol Pump records but in T.C. centre's record it has not been entered as received from Petrol Pump/Petrol van:-

S.No.	Date	V. No.	Qty	Diesel/Petrol
1	19-6-97	10353	72 Ltr.	Diesel
2	18-6-97	10540	10 Ltr.	Petrol (Petrol van)
3	20-6-97	10359	5 Ltr.	Diesel
4	30-6-97	12105	70 Ltr.	Diesel
5	11-7-97	2270	16 Ltr.	Petrol
6	15-7-97	9656	05 Ltr.	Petrol
7	29-7-97	472	65 Ltr.	Diesel
8	20-7-97	483	44 Ltr.	Diesel
9	3-9-97	2236	77 Ltr.	Diesel
10	17-9-97	2293	71 Ltr.	Diesel
11	6-1-98	1101	75 Ltr.	Diesel
12	11-3-98	4279	141 Ltr.	Diesel
13	22-3-98	2743	157 Ltr.	Diesel

Total Diesel = 832 Ltr. [Cost R. 8500/= approx.]

Total Petrol = 31 Ltr. [Cost R. 725/= approx.]

Reasons for this type of misappropriation be explained to audit ~~authorities~~ and appropriate action also be taken against defaulters under intimation to audit, otherwise cost of ~~the~~ 832 Ltr. diesel R. 8,500/= approx and cost of 31 Ltr. petrol R. 725/= approx be recovered from the defaulting officer/official under intimation to audit after due verification.

sent to AD (T.S.S) and old Tng. Centre for Commission

18/6

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114

160/c

Directorate of Audit,
Govt of NCT of Delhi
Bda Road, New Delhi

144
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101

Para No. 18

18

Para No. 18 of 1958
Audit Memo No. 22
Dated: 15-6-48

159/c

Irregularities / Shortcomings in Cash Book

During the course of audit the following irregularities / shortcomings have been noticed in the Cash Book:-

Need Bill should be done for the above

i) Cheques of all categories i.e. A, B, C, are being entered in the Cash Book, which is against the rule. The cheques of 'B' category should be entered / accounted for in Cash Book when as payments of cheques of B & C categories should have been watched through Bill Register / Cheques Register. Reasons for non-observance of cheques of A & C categories be stated to audit and a correct procedure be adopted forthwith in compliance shown to audit.

DDO Delhi City Services
Moti Nagar, New Delhi.

- 21 -

Reasons for not getting attached the cuttings be stated to audit and remedial be done in compliance shown to audit.

Para sent to new the papers submitted by the office

Noted for follow up

viii) It has further been noted that all the bills / cash memos are being sent to L.A.O. along with original bills, whereas the Cash memos / bills upto Rs 1000/- should be retained by D.D.O. and bills / cash memos above Rs 1000/- should be sent along with a bill and duplicate bills / Cash memos should be retained in the office for future reference. Reasons for not keeping the bills / cash memos upto Rs 1000/- & duplicate bills / photocopies of bills more than Rs 1000/- be stated to audit and in future this procedure should be followed under instructions to audit.

DDO Delhi City Services
Moti Nagar, New Delhi

Para No. 19

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PARA No. 19 (1997-98)

Audit Memo No. 23

Dated 12/6/98

Records of Keshav Puram Fire Station

During the course of audit regarding records of Keshav Puram Fire Station, the undermentioned irregularities have been noticed which needs to be rectified under intimation to audit :-

(a) Consumable Register

- (i) Page counting certificate has not been recorded on the first page of register under attention of competent authority.
- (ii) Alphabetically index has not been maintained.
- (iii) It has been pointed out that all items of Stationery etc. have been entered on a single page, which is not in order. Separate pages may be allotted for each item.

(b) Vehicle records

- (i) Meter of water taxies is out of order. Reasons for not repairing of this be made to audit.
- (ii) It has also been pointed out that 93 W. Diesel has been shown issued to this fire station vide V. No. 2677 dt. 5-11-97 by Petrol Pump but on scrutiny no entry of receipt has been found in fire station's record. Reasons of this should be made to audit, otherwise out of 93 W. Diesel to be recovered from the defaulter after due verification under intimation to audit.

(c) Drum stock Register

It has been pointed out that drums declared unserviceable have been sent to Central State with Road Certificate. Road certificates duly received by Central State in respect of undermentioned items has not been made available to audit for verification. These may be cancelled out and produced to next audit for necessary verification. Other similar cases may also be reviewed.

Sl. No.	Name of item	Qty.	Date of R.C.
1.	Reelers hose (female + male)	12 each	28-11-90
		29 each	7-9-92

Have called for view of the repairs of the drums by the office.

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PARA no 6

Para no 20

DIRECTORATE OF AUDIT
CNCT OF DELHI
PARTY No. II

90

(PARA 2 of 9798)
Audit Memo No. 24
Dated: 16/6/98.

157 142 112 111 110 109 108 107 106 105 104 103 102 101 100 99 98 97 96 95 94 93 92 91 90 89 88 87 86 85 84 83 82 81 80 79 78 77 76 75 74 73 72 71 70 69 68 67 66 65 64 63 62 61 60 59 58 57 56 55 54 53 52 51 50 49 48 47 46 45 44 43 42 41 40 39 38 37 36 35 34 33 32 31 30 29 28 27 26 25 24 23 22 21 20 19 18 17 16 15 14 13 12 11 10 9 8 7 6 5 4 3 2 1

Non accountal of Diesel and Petrol drawn by work shop from Petrol Pump

During the course of audit regarding Diesel/Petrol issue registers it has been pointed out that 7,012 lit. Diesel and 599 lit. Petrol was shown issued in the records of Petrol Pump to work shop, ~~...~~ A.E. (Auto), who is the incharge of work shop has been requested several times to show the records justifying the further use of Diesel and Petrol drawn by them from Petrol Pump but of no avail. A discussion with the ~~...~~ (work shop) has revealed that they did not maintain any record which shows of the further use of Diesel and Petrol drawn by them. He ~~...~~ disclosed that only few issue vouchers which have been handed over to them by the Petrol Pump are available with them.

Non maintenance of records pertaining Diesel/Petrol ~~...~~ drawn in huge quantity is a serious lapse on the part of incharge Auto workshop and possibility of pilferage of diesel/petrol cannot be ruled out. This needs a thorough investigation by the department and if there is a pilferage of diesel/petrol, the cost of 7,012 lit. Diesel @ 1,000/- approx and 599 lit. Petrol @ 1,14,300/- approx needs recovery from the erring officials under intimation to audit. The quantity of diesel & petrol issued by Petrol Pump has been shown in the annexure enclosed herewith.

-2

156/141
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Diesel and lubricant consumed at Workshop by Petrol Pump this month

Date		Record	Qty.
1	2-4-97	31	69
2	3-4-97	58	50
3	5-4-97	56	70
4	6-4-97	24	56
5	10-4-97	61	116
6	13-4-97	63	117
7	15-4-97	92	94
8	16-4-97	50	71
9	18-4-97	66	57
10	22-4-97	123	50
11	28-4-97	35	54
12	29-4-97	170	62
13	30-4-97	32	284
14	1-5-97	52	50
15	2-5-97	70	54
16	5-5-97	100	62
17	6-5-97	63	50
18	9-5-97	75	71
19	12-5-97	61	57
20	16-5-97	102	50
21	21-5-97	60	71
22	22-5-97	61	70
23	29-5-97	217	40
24	2-6-97	40	70
25	4-6-97	70	100
26	6-6-97	70	69
27	7-6-97	50	70
28	11-6-97	54	70
29	16-6-97	86	100
30	17-6-97	67	27
31	20-6-97	200	27
32	21-6-97	60	25
33	2-7-97	200	20
34	7-7-97	120	20
35	7-7-97	60	32
36	9-7-97	41	53
37	21-7-97	30	40
38	27-7-97	56	22
39	26-7-97	20	52
40	26-7-97	170	50
41	28-7-97	60	30
42	30-7-97	160	35
43	7-8-97	31	66
44	11-8-97	00	56

S.No.	Date	Qty.
1	6-6-97	100
2	8-7-97	80
3	26-7-97	150
4	26-1-98	20
5	Total	350

Issued by P. Pump. 6,722 ltr.
Issued by P. Van. 750 ltr.
Current Total: 7,072 ltr.

Cost of Diesel @ 71000/- approx
1224/-

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Para-06

155/140

153/11

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Petrol issued to work shop (r.c.) by Petrol Pump Annex

S.No.	Date	Qty.
1.	20-6-97	20
2.	16-7-97	40
2.	24-7-97	39
4.	30-7-97	25
5.	26-7-97	50
6.	6-8-97	40
7.	8-8-97	10
8.	4-9-97	60
9.	8-9-97	60
10.	30-10-97	30
11.	27-11-97	30
12.	2-1-98	30
13.	30-1-98	15
14.	21-1-98	10
15.	18-2-98	10
16.	19-2-98	15
TOTAL		474

S.No.	Date	Qty.
1.	24-7-97	45
2.	14-8-97	40
3.	17-11-97	40
Total		125

Issued by L.Pump. 474 ltr.
 Issued by P.Van. 125 ltr.
Cumulative Total: 599 ltr.

Cost of Petrol :- Rs. 14,300 approx.
 2/27/98

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Para 21
1997-98

109

Para No 21 (Prof Memo dated 15-5-98) (Para 21 1997-98)

21

Subj: Not production of records / not furnished the information.

The same information in 2/0 all staff members are not furnished for recruiting / merit. The same may be collect from all staff members & submit to merit merit.

Para settled in view of the replies submitted by the office.

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24/11
1A-X1

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PARA-07

Para 7

PARA NO. 22
Audit Memo No. 27
Dated 17.3.03
Work Shop Record:

22

(2001-02)

(PARA-1 of 01-02)

During the course of audit regarding Auto Workshop which is functioning centrally regarding repair of all vehicles of Delhi Fire Service. Auto workshop incharge is an Assistant Engineer (Auto). It has been observed that workshop is not equipped with required modern technology; it has also not have a service station as the result all repair work have been got done from the nearby authorized dealers of Ashok Leyland, Tata & Maruti etc. Meter reading of most of the vehicles were found out of order but work shop staff don't attend the complaints of faulty meters. Due to faulty meters, all Log books have been filled on average basis, which is irregular. Department has spent its approx. more than 50% budget on their vehicles through workshop.

Without giving any comments by A.E. (Auto) regarding inspection of off road vehicles on the repair job work, the vehicles sent to nearest authorized dealer of the make and after that he has also not certified that repair work done as per requirement and old parts received back from the dealer as no stock entry has been found in respect of old parts. History sheets of the vehicles have also not been maintained as per requirements of the Staff Car rules. It is also not understood that if all the repair work got done from open market why the deptt. Brought spare parts in huge quantity, this is a blockage of govt. money.

Work regarding repair of vehicles is a permanent feature but vehicles have been got repaired from nearby authorized workshops of the concerned make without calling any tenders/quotations which is irregular and against the General Financial Rules.

It has further been noticed that a number of vehicles found off road and unserviceable but their condemnation process not started and condemned vehicle not auctioned. Unserviceable vehicles and that vehicles their repair is not economical that may be got condemned from Condemnation Board and condemned vehicles may also be auctioned at the earliest as this is also a kind of blockage of govt. revenue.

Department may look into the matters and action initiated on the above said points be elucidated to audit.

PARA NO. 23
Audit Memo No. 16
Dated 17.3.03

23

(PARA-2 of 01-02)

Para-8

Non accountable of Diesel and Petrol: Workshop

PARA-08

During the course of audit regarding Diesel and Petrol issue registers it has been pointed out that 6,826 ltr. Diesel and 286 Ltr. Petrol was shown issued in the records of Petrol Pump to the Workshop, Moti Nagar as shown in Annexure attached. It has been pointed out that they have not maintained any record regarding receipt/issue of Diesel and Petrol, which is irregular.

137 152/c 107
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Non maintenance of records pertaining Diesel/Petrol is a very serious lapse of the part of Incharge Auto Workshop as the same point has been raised by the previous audit party during 1997-98 and pointed out a recovery of Rs.85,000/-approx. but no action has been initiated by the department in this matter so far.

A detail investigation in this regard be made and fix the responsibility of the defaulting official/officer and if found any misappropriation recovery of Rs.1,36,520/- approx. cost of 6826 ltr. Diesel and Rs.8,580/- approx. cost of 286 ltr. Petrol be made from them under intimation to audit.

Page 9

PARA NO. 28,
 Audit Mem. No. 25
 Dated 17.3.03

94

(PARA-3 of 01-02)

Petrol Pump Records.

During the course of audit regarding Petrol Pump of Delhi Fire Service which comes under the control of DCFO, Moti Nagar Division and issue Petrol & Diesel to all vehicles of Delhi Fire Service, the under mentioned irregularities have been noticed which needs to be rectified and also noted for future compliance under intimation to audit:-

1. Paging has not been done on the registers of Diesel and Petrol issue registers, it may be carried out and a certificate to that effect may also be recorded on the first page under attestation of Incharge, Petrol Pump.
2. Board of Officers has not been consulted for taking Dip Reading. Dip reading has been written everyday and loss due to evaporation worked out varies day to day, which is irregular. on dt. 26.3.02 576 ltr., on 27.3.02 464 ltr., on 28.3.02 452 ltr., on 29.3.02 544 ltr., on dt. 30.3.02 501 ltr., on dt. 31.3.02 451 ltr. Reason for this variation be elucidated to audit.
3. A Petrol Van is also functioning in Petrol Pump for issue loose Petrol and Diesel on emergency fires and remote areas Fire Stations. Records of Petrol Van are also not in order. The under mentioned irregularities have also been noticed in Petrol Van registers:
 - (i) Paging has not been carried out in the registers.
 - (ii) 300 ltr. Diesel shown received in Petrol Van on dt. 12.12.01 vide Vr. No. 11873 but shown issued in Petrol Pump register on Dt. 18.12.01, whereas Vr. No. 11856, 11866 & 11868 issued on dt. 13.12.01, 16.12.01 & 17.12.01 respectively. It is not understood why the Vr. No. 11873 entered on dt. 18.12.01 as that was issued on 18.12.01 if that was entered on dt. 18.12.01 then record of Petrol Van varied, as there comes nil balance in Petrol Van but shown issued to Teliwara Fire Station 220 ltr. Reasons of this misappropriation explained to audit.
 - (iii) 30 ltr. Petrol shown issued to Petrol Van on dt. 13.11.01 vide Vr. No. 1986 but not shown received in Petrol Van register.

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- (iv) 50 Ltr. Petrol shown received in Petrol Van register on dt. 20.11.01 vide Vr. No.5505 but not shown issued in Petrol Pump record.
- (v) 10 Ltr. Petrol shown received in Petrol Van register on dt. 24.11.01 vide Vr. No.5519 but not shown issued in Petrol Pump record.
- (vi) 30 Ltr. Petrol shown issued to Petrol Van in Petrol Pump register on dt. 2.1.02 vide vr. No.11752 but in Petrol Van register only 20 ltr. Petrol received from Petrol Pump.
- (vii) 20 Ltr. Petrol shown issued to Petrol Van on dt. 27.1.02 vide Vr. No.11028 but no entry of receipt found in Petrol Van register.

4. It has been observed that a single Petrol Pump has been feeded all the Fire Stations of the D.F.S. including Bawana, Narela, Laxmi Nagar, etc., which is not economical as the Vehicles come for filling Diesel to Moti Nagar and back (approx. Vehicles run 60-80 Kms. Unnecessary). This is a loss of Govt. revenue.

PARA NO. 25
 Audit Memo No.13
 Dated 7.3.03

25

(PARA - 4 of 201-02)

Para 10

PARA - 10

Repair of Vehicle

During the course of audit, it has been observed that in most of the cases, sanctions were obtained from the competent authority for repair of vehicles after the vehicles were repaired from the authorized shops/dealers and after receipt of bills in department. This shows that codal formalities e.g. consent of technical officer, extent of repair required etc. is not being observed in the department. Some examples are as under: -

S.NO.	SANCTION NO.	NAME OF DEALER	AMOUNT
1.	F.8(D/S)/workshop/02/3 Dt.18.1.02	M/s Pearey Lal & Sons	3,25,380 -
2.	F.8/D/S/work/02172 Dt.28.1.02	- do -	1,06,200 -
3.	F.8/D/S/Work/01 53 Dt.2.1.01	- do -	1,05,950 -
4.	F.8/D/S/Work/01/23 Dt.10.2.01	- do -	3,48,070 -

Reasons for this lapse be intimated to audit. Procedure adopted for getting the vehicles repaired & relevant orders of Govt. be produced to audit.

PARA-11

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150/c
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105
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Para 11

PARA NO. 26
Audit Memo No. 24
Dated 17.3.03

26

(PARA 5 of 2001-02)

Records of Training Center

During the course of audit of records of Training Centre the under mentioned irregularities have been noticed which needs to be rectified under intimation to audit:-

- (I) Petrol Register
 - a) 10 ltr Petrol shown received on 21.9.01 from petrol pump vide Vr. No. 15876 but no entry of issue found in Petrol Pump register.
 - b) Paging certificate has not been recorded in the register.
- (II) Diesel Register
 - a) Paging certificate not recorded.
 - b) Qty of 68 ltr diesel shown received from Petrol Pump register vide vr. No. 7263 but entries of issue in Petrol Pump register shown that this quantity was issued to FSMA Rohini.
 - c) 82 ltr diesel shown received vide vr. No. 11299 dt. 8.3.02 but in Petrol Pump register shown issued to workshop.
- (III) Quantity of 988 ltr of Diesel has been shown issued by Petrol Pump recorded but not found received in training center (Detail attached as Appendix B) Reasons in this regard be elucidated to audit otherwise recoveries of Rs. 19,760/- (approx.) be made from the defaulter under intimation to audit.

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PARA-12

Para 12

PARA NO. 27
Audit Memo No. 26
Dated 17.3.03

27

(PARA-6 of 01-02)

Contingency Vouchers

During the course of audit regarding Contingency vouchers for the year 2001-02, the under mentioned irregularities have been noticed which needs to be rectified and also noted for future compliance under intimation to audit:-

- 1. Rs. 1,63,000/- has been drawn as advance vide Bill No. 785 dt. 9.11.01 regarding Permanent Electric connection at Jwalapuri fire station but adjustment of the said advance has not been shown to audit.
- 1. The under mentioned purchases have been made without observing codal formalities. As revealed from the concerned files it has been pointed out that purchases of Spare Parts, Lubricants and Repair were done from authorized dealers and workshops without calling tenders/quotations, which is irregular. Reasons in this regards be made to audit otherwise these purchases be regularized from the competent authority as the HOD i.e. Chief Fire Officer has given approval for these purchases, repairs without calling tenders/quotations. In case any tender/quotation called for that may be shown to audit:-

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10/149/c
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S.No.	Bill No. & Dt.	Vt. No.	Amount	Name of Firm	Remarks
1.	716/19.10.01	1	71652	M/s Exide Industries	Batteries
2.	78/19.11.01	1 to 4	4368000	M/s Brijwasi Hi-Tech	Fabrication of W:T
3.	83/20.11.01	1	21697	M/s Exide Industries	Batteries
4.	97/18.1.02	1 to 4	95503	M/s Sigma Bros.	Spare Parts
5.	97/18.1.02	1	49609	M/s Mars Auto.	- do -
6.	1043/30.1.02	1	9000	M/s DCCSC	Soap
7.	1047/30.1.02	1 to 7	106200	M/s Peary Lal & Sons	Repair of Vehicles
8.	1051/1.2.02	1 to 6	248352	M/s Universal Motors	Repair of Vehicles
9.	1126/26.2.02	1	99389	M/s Gulf Oil India	Lubricant
10.	1170/21.3.02	1	4928	M/s Rahul Sales	Rubber Suction

3. Contingent Register has not been maintained, as the head wise expenditure could not be worked out.

PARA NO. 28
Audit Memo No.3
Dated 17.2.03

(PARA - 718 01-02)

28

Pay Bill Register

The undermentioned irregularities have been noticed while checking the Pay Bill Register, which needs to be rectified under intimation to audit:-

1. Checker's initial has not been done by the DDO.
2. Income Tax has not been deducted proportionately in most of the cases.
3. Abstract of Pay Bills have not been maintained.
4. Details of Pay regarding transferred employees/LPC issued not available in PBR.
5. Amount of D.A. paid shown separately in the end of the year, without indicating the period & month of payment.

Para settled with
taken as fresh in
2015-18.

24/11
1A-XI

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 148
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 102
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Settled

6. Arrears of Pay have been entered without indicating details of arrear in most of cases.
7. Details of advance i.e. amount, bill no. & date, no. of installments, rate of installments etc. have not been recorded in requisite columns under attestation of DDO.

PARA NO. 29
 Audit Memo No. 6
 Dated 21.2.03

(PARA - 8 of 2001-02)

GPF CLASS IV LEDGER

or

The under mentioned irregularities have been noticed while checking the GPF Class IV Ledger, which needs to be rectified under intimation to audit: -

has been settled in view of the replies submitted by the office.

1. GPF Ledger has not been maintained in prescribed form.
2. The under mentioned Staff members have drawn GPF advances, refund of that not started in next month, which is irregular. As per GPF Rules refund of advance must be started from the next month of which the advance drawn. Clarification in this regard be made to audit: -

27/11
 1A0-X1

S.No.	Name & Designation	Amount Of Advance	Date of Adv.	Deduction of Advance
1.	Naresh Kr. S/K	Rs. 6,000/-	30.7.2001	April 2002
2.	Jagvinder Singh, Peon	Rs. 10,000/-	Nov. 2001	April 2002
3.	Dharanvir, Cleaner	Rs. 8,000/-	20.12.01	Not recovered

PARA NO. 30
 Audit Memo No. 8
 Dated 25TH Feb. '03

(PARA - 9 of 01-02)

Acquittance Roll

The under mentioned irregularities have been noticed while test checking the Acquittance roll, which needs to be rectified under intimation to audit: -

has been settled in view of the replies submitted by the office.

2. Bill No. 996/874 dt. 18.1.02: - An amount of Rs. 1,46,250/- was sanctioned vide No.F.13/72/95/10me/111/1348 dt. 18.9.01 on account of Honorarium for 117 persons @ Rs.250/- per day for 5 days each participating in Republic Day Parade. But the payment was made to 120 persons amounting to Rs.1,16,250/- only. Reasons for this variation be intimated to audit.

27/11
 1A0-X1

PARA NO. 31
Audit Memo No. 9
Dated 25.2.03
Service Book

Page 13

During the test check of service books the under mentioned irregularities have been noticed which needs to be rectified and compliance shown to audit: -

- 2) Attested photo of the employees are required to be pasted on the first page of the service book which has not been done in the following cases: -
 - a) S/Sh. Surinder Kumar FM-8/57
 - b) Satpal F.O.4/58
 - c) Rati Ram, S.O.
 - d) Mannohan F.O. 3/58
 - e) Narain Dutt, S.O.
 - f) Sanjay Singh, F.O.1/58
- 3) In the following cases, first page of the service books left blank even after the period of two to six years of the appointment of respective employees, which is highly objectionable. Reasons for non maintenance of service books be explained to audit: -
 - a) Sh. Surinder Kumar, FM 8/57
 - b) Sh. Satpal Singh, FO 4/58
 - c) Sh. Prishan Kumar, FO 5/58
 - d) Sh. Manmohan, FO 3/58
3. Certificate regarding Medical examination and Character & antecedent verification of the employees have not been recorded in service book in most of the cases. Some cases are: -
 - a) Sh. Anoop Singh, FM 25/57
 - b) Sh. Surinder Kumar, FM 8/57
 - b) Sh. Ashok Kumar, FM 19/56
 - c) Sh. Ashok Kumar Yadav, FM 67/56
 - d) Sh. Jitender Kumar, FM 16/56
 - e) Sh. Balraj Singh, FM 12/56
4. As per service rules, certain forms like nomination for GPF, Family detail, nomination of DCRG, nomination for Family pension are required to be pasted in Service books, but no forms except GPF nomination has been found attached in service books e.g. in the cases of S/Sh. Mohan Singh, FM 57/56, Narinder Kumar, FM 1/57, Jitender Kumar, FM 17/56, Sita Ram, FM 201/56, Narain Dutt, SO, Sansar Singh, FO 1/58 etc.

132

147

(PARA - 108 01-02)

102

8

211

101

104

107

131
146
100-270
11
146/c
100-270

5. On going through the service books and office records, it has been seen that vide O.O. No. F.2/DFS/HQ.2000/758 dt.5.9.2000, following officials were appointed on adhoc basis as Fire Operators on compassionate grounds w.e.f. 1.8.2000(F.N.) in the pay scale of Rs. 3200-85-4900 plus other allowances and shall be on probation for a period of 2 years from the date of appointment :-

- 1) Samsar Singh, 1/58
- 2) Subhash Chand 2/58
- 3) Manmohan Singh 3/58
- 4) Sital 4/58
- 5) Krishan Kumar 5/58

As per Service book neither these officials were confirmed nor their probation extended while tow increments have been granted. Reasons for the same be elucidated to audit.

Further as per office order, their appointment is subject to the antecedent's verification and submission of Heavy duty Motor vehicle driving license within probation period falling, which their service will be terminated without any further notice. Action taken in this respect be also intimated to audit.

Since they are on adhoc basis as per service book, how their insurance is being deducted may also be elucidated to audit.

Other similar cases may also be reviewed and action be taken accordingly.

Para-14

PARA NO. 32
Audit Memo No 11
Dated 3.3.03

(Para - 11 of 201-02)

Para-14

Registration fee bills on Vehicles

During test check of Registration Fee Bills, it feared that fine has been paid for getting the vehicle registered with Transport authorities. Exact amount of fine paid could not be ascertained as the detailed information regarding registration has not been attached with the bills (Ref. Bill No.500 dt.3.9.2001)

Following information may please be supplied to audit in this regard: -

- 1) Details of bills against which advance was drawn from PAO indicating amount, Bill No. & Date, purpose and sanction No.
- 2) Details of bills in which settlement of these advances was made.
- 3) Fine paid on account of registration of vehicles during the financial year 2001-02 with full details, & reasons.
- 4) Details of vehicles deployed under Dy. Chief Fire Officer, Moti Nagar Division has not been provided to audit on the following Performa: -

130
145
100
145
81
87

S.No. Vehl.No. Dt. Of Purchase Cost of Veh. Exp. Incurred. Exp. incurred
On upkeep & repair during 01-02
upto 31.3.01

Total Exp. Incurred Present Status of Veh.
If not in use, since when and
Reasons thereof.

- 5) Details of total amount spent on purchase of spare parts for repair of vehicles and cost of repair got done from outside workshop during 2001-02 separately.

PARA NO. 33
Audit Memo No. 12
Dated 5.3.03

(PARA- 12 of 01-02)

PARA-15

Non payment of benefits after death/record not provided

During the post check of records, following observations has been made in the respect of Sh. Rajbir Singh, FM-260: -

- (i) As per LPC found attached on PBR, DGHS contribution was Rs.15/- P.M. but Rs.10/- P.M. is being deducted towards DGHS contribution in this department. Reasons for the same be elucidated to audit.
- (ii) Basic Pay of the official was R. 4,900/- upto the month of Aug.'2000. Pay for the month of Sep.'2000 & Oct.'2000 was not drawn as per PBR, basic pay was enhanced to Rs.5200/- for the month of Nov.'2000. Reasons for not drawing the pay for two months & records for change in pay may be intimated to audit.
- (iii) Change in the rate of washing allowance from Rs.30/- to Rs.40/- in the month of Nov.'2000 and then again to Rs.30/-.. It may be clarified to audit.
- (iv) Details of ACP arrears not mentioned in the PBR. It may be provided to audit for necessary verification.
- (v) At times, pay in respect of Sh. Rajbir Singh was drawn and then deposited in back. Full details regarding adjustments made for GPF contribution, Insurance and DGHS subscriptions for that period be provided to audit.
- (vi) It has been seen that pay in respect of Sh. Rajbir Singh was drawn up-to the month of 4/01. It is recorded on the PBR that the official expired on 1.9.01 But no entries of payment of benefits after death were available on record. Full details in this regards, may be got provided to audit for verification.

Para 15

Para-16

120
147
89
98
144/c
038
10
020

PARA NO. 34
Audit Memo No. 14
Date 10.3.03

(Para-13 of 01-02)

Para 16

Grant of HRA

During test check of records following observation regarding grant of HRA have made:

ae

Sh. Dev Parkash FM-838: He was paid an amount of Rs. 40/- P.M. w.e.f. 3/01 to 7/02 but hereafter this was withdrawn (Written in HRA column). Making of payment & reasons for subsequent non-payment be intimated to audit. Otherwise Rs. 200/- be recovered from him under intimation to audit.

PARA NO. 35
Audit Memo No. 17
Dated 11.3.03

(Para 14 of 01-02)

Para settled in view of the reports submitted by 40
21/11/03

Over purchase of Vehicle Spare Parts

During test check of Stock Register, It is observed that many items including Tyres, Tubes and Batteries were purchased prior to 1.4.01 and remained unutilized till the date of issue of this memo. A list containing 270 items is attached herewith. Reasons for purchase of such huge quantity without assessing the actual demand needs to be elucidated to audit. Manner in which this item are proposed to be utilized/disposed off be also made known to audit. Cost of unutilized stock items could not be ascertained, as prices were not indicated in Stock Register.

ae

PARA NO. 36
Audit Memo No. 18
Dated 13.3.03

(Para-15 of 01-02)

Para 17

Para-17

Fire station- DSIDC Narela (I.O.C. Tikri)

During the test check of records of DSIDC Narela, I.O.C. Tikri following regularities have been noticed which needs rectification sender intimation to Audit:

- (1) Diesel & Petrol Register.
 - (a) Paging of the register not done & certificate to this effect not recorded.

128
143
90
143k
65
16
9

(b) Tikri Fire Post: Records not made available to Audit.

• Tikri Plant- Dt. 11.6.2001- Vr No. 19669: 90 liter diesel issued vide No. 19669 through petrol van but has not shown received in Fire Station Record.

(II) Dead Stock Register

- (a) Paging certification has not been recorded.
- (b) Physical verification not done.

(III) Consumable Register

- (a) Paging certificate has not been recorded in the register.
- (b) Physical verification not done.

PARA NO. 37
Audit Memo No. 19
Dated 13.3.03

(PARA- 16 of 01-02)

Records of Narela Fire Station

Para called in view of the irregularities pertaining to Diesel & Petrol
48
27/11
140-71

During the test check of records of Narela fire station, the under mentioned irregularities have been noticed which may be rectified under intimation to audit :-

(I) Diesel and Petrol Register

- a) On dated 18.7.01 180 Ltr. Diesel has been shown issued to Narela Fire Station through Petrol Van vide vr. No. 19694 but no receiving entry in Fire Station record.

(II) Dead Stock Register

- a) Alphabetic index not maintained.
- b) Physical verification not done.

PARA NO. 38
Audit Memo No. 20
Dated 13.3.03

(PARA- 17 of 01-02)

Para- 18

Records of Bawana Fire Station

Para- No 18

During the test check of record of Bawana Fire Station, the following irregularities have been noticed which needs to be rectified under intimation to audit.

(I) Diesel & Petrol register

14227
w/c
(96)
(97)
(24)

- (iii) One Walkie Talkie has been deposited to Wireless store but voucher not made available to audit and one Walkie Talkie received from Wireless store without any voucher. Reasons in this regard be clarified to audit.
- (iv) Fool items were received on 16.4.02 but vouchers not available in fire station.
- (v) Page No. of stock register in which the items were entered not mentioned on the vouchers

(IV) Consumable Register

- (i) Alphabetic index not maintained.
- (ii) Register not maintained in prescribed form that is maintained on a simple ruled register, which is irregular.

Para-19

39

PARA NO. 39
Audit Memo No. 11
Dated 13.3.03

(Para-18 of 01-02)

Para-19

Records of Keshav Puram Fire Station

During the course of audit of records of Keshav Puram Fire station the under mentioned irregularities have been noticed which needs to be rectified under intimation to audit.

(I) Diesel and Petrol Register

- (a) Paging of the register has not been done and certificate to that effect has also not been recorded under attestation of station incharge.
- (b) 90 ltr Diesel received vide vr. No. 19630 dt. 10.5.01 in WT 122 at Tikri Fire Post, but not entered in the fire station register.

(II) Dead Stock Register

- (a) Paging certificate not recorded on the register.
- (b) Annual physical verification has not been done.

(III) Consumable Register

141

126

96 95 90 85 93

m/c

- (a) Paging certificate has not been recorded on the register.
- (IV) Log Book
- (a) WT-99 - Meter reading not working and summary also not maintained.

March 20

PARA NO. 19 410
 Audit Memo No. 22
 Dated 13.3.03

40

(PARA 19 of 201-02)

Page - 20

Records of Wazir Pur Fire Station

During the course of audit of records of Wazir Pur Fire station the under mentioned irregularities have been noticed which needs to be rectified under intimation to audit:-

- (I) Diesel and Petrol Register
 - (a) Paging certificate has not been recorded on the register.
 - (b) Vide vr. No. 7667 dt. 25.4.01, 166 ltr diesel in WB-16 shown issued by Petrol Pump but not shown received in Fire station.
 - (c) Vide vr. No. 11226 dt. 13.2.02, 175 ltr. Diesel in WB-13 shown issued by Petrol Pump but not shown received on Fire station.
 - (d) Vide vr. No. 19454 dt. 10.4.01, 34 ltr Petrol in V-5 shown issued by Petrol Pump but not shown received in fire station.

(II) Vehicle No. DL 2C115048
 It has been observed that the above said vehicle (V-11) issued to Wazir Pur fire station for Dy Secy Home (III). Log book of the vehicle was not provided to audit. However from the records available, it has been noticed that in the following months consumption of petrol is more than ceiling of petrol i.e. 200 ltr. In V-11:-

May '2001 - 226 Ltr.
 Nov. '2001 - 217 Ltr.

Reasons for consumption of petrol beyond ceiling limit may be elucidated to audit.

PARA-21

125
140
PARA 20 of 01-02
95
100/84
97
98
99

PARA NO. 311-41
Audit Memo No. 21
Dated 13.3.03

41

Para 21

Records of Moti Nagar Fire Station

During the course of audit of records of Moti Nagar Fire station the under mentioned irregularities have been noticed which needs to be rectified under intimation to audit:-

- (I) Petrol and Diesel Register
 - (a) Paging certificate not recorded.
 - (b) Monthly summary of Diesel received and issued not maintained under attestation of station officer.
- (II) Dead Stock Register
 - (a) Alphabetic index has not been maintained.
 - (b) More than one item are entered on same page.
 - (c) Items were shown issued to ADO/DO but receipt of the same not taken.
 - (d) In Non-Consumable register, items were shown issued and balances reduced. This is not in order as non-consumable items are not to be reduced by the quantity issued. Separate entries should be made to make an account of items issued.
 - (e) Following items were issued to other stations and deposited in store with issuing vouchers: -

S.No.	Date	Item	Page No.	Qty.
1.	17.10.01	Drum Empty	159	02
2.	16.07.01	Old Batteries	161	01
- (III) Log Books
 - (i) Meter reading in respect of the following vehicles were out of order: -
 - (a) WT-102
 - (b) WT-105
 - (c) WD-17
 - (d) HT-03
 - (e) MP-05
 - (f) MP-10
 - (g) WT-147 (Water tender used for other purposes on 31.10.01, 7.11.01, 31.12.01, 28.2.02 and 1.4.02 like PAO and Cash collection etc.)
 - (ii) Paging of Logbooks not done and certificate to that effect also not recorded under attestation of station incharge.
 - (iii) Monthly summary regarding Diesel consumption. KMPL not maintained.
 - (iv)

124
139
93
96
87
88

(IV) Consumable Stock Register

- (a) Alphabetic index not maintained.
- (b) Punching Machine which is a non-consumable item entered in this register, transfer it to Non consumable register

PARA NO. 21 42
Audit Memo No. 1
Dated 11.2.03

(PARA-218 01-02)

42

(2001-02)

Non-Production of Records

The under mentioned records have not been provided to audit after repeated verbal and written requests. This record may be traced out and shown to next audit: -

1. Spouse Information
2. Short term/Long term advances register
3. Register for advances drawn from PAO
4. Increment register
5. Property Register
6. Lieries Register
7. Medical Reimbursement register
8. T.R 5 Stock Register
9. Photocopy register
10. List of vehicles under Moti Nagar Division
11. Vehicle repair policy of DFS.

Para settled in view of the replies submitted by the office.

48
24/11
1A2-XI

~~TRADHAWAN~~
T.A.O.
~~TRADHAWAN~~

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5/4/2001
 6/4/2001
 17/4/2001
 21/4/2001
 22/5/2001
 03/5/2001
 11/5/2001
 12/5/2001
 12/5/2001
 18/5/2001
 22/5/2001
 22/5/2001
 23/5/2001
 25/5/2001
 2/6/2001
 4/6/2001
 14/6/2001
 19/6/2001
 20/6/2001
 29/6/2001
 30/6/2001
 3/7/01
 5/7/01

V. No
 019562
 019565
 007615
 027641
 017813
 007815
 007864
 007874
 007875
 015013
 015022
 015023
 015030
 015043
 015082
 015090
 015123
 015141
 015149
 015182
 015188
 015195
 015308

127
 138
 93
 138/4
 APPENDIX 'A'
 do Item No. 2
 98
 60
 92
 90

66 Ltr.
 75 Ltr.
 81 Ltr.
 80 Ltr.
 71 Ltr.
 78 Ltr.
 50 Ltr.
 100 Ltr.
 73 Ltr.
 51 Ltr.
 50 Ltr.
 71 Ltr.
 881 Ltr.
 64 Ltr.
 85 Ltr.
 36 Ltr.
 10 Ltr.
 50 Ltr.
 50 Ltr.
 76 Ltr.
 78 Ltr.
 61 Ltr.
 80 Ltr.
 11177

122
97
137

137/c
91
201
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94

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18/7/2001
20/7/01
21/7/01
23/7/01
28/7/01
06/8/01
11/8/01
29/8/01
29/8/01
05/9/01
07/9/01
11/9/01
11/9/01
17/9/01
17/9/01
17/9/01
17/9/01
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25/9/01
26/9/01

015371
015377
015380
015394
015616
015654
015717
015747
015749
015779
015781
017216
017219
017222
017233
017237
017238
017251
017254
017264
017273

86 Ltr
20 Ltr
70 Ltr
45 Ltr
76 Ltr
68 Ltr
70 Ltr
60 Ltr
50 Ltr
90 Ltr
57 Ltr
78 Ltr
41 Ltr
78 Ltr
50 Ltr
51 Ltr
150 Ltr
77 Ltr
78 Ltr
50 Ltr
50 Ltr
150 Ltr



121

1300

136

90 (200) 874 (80)

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Date.

3/11/01

8/11/01

11/11/01

16/11/01

19/11/01

20/11/01

26/11/01

27/11/01

29/11/01

29/11/01

30/11/01

31/11/01

01/12/01

01/12/01

01/12/01

01/12/01

01/12/01

02/12/01

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14/12/01

14/12/01

20/11/01

20/11/01

20/11/01

V. No.

1810

1829

1844

1854

1870

1874

1876

1888

1206

1207

1210

222

246

1281

1286

1287

1292

1297

1296

1297

1298

1298

1298

1299

1299

1299

1299

40 Ltr

73 Ltr

77 Ltr

30 Ltr

55 Ltr

76 Ltr

30 Ltr

60 Ltr

108 Ltr

70 Ltr

81 Ltr

62 Ltr

56 Ltr

59 Ltr

52 Ltr

50 Ltr

100 Ltr

60

50

50

50

47

100

82

66

80

1064

Year	Date	Value	Rate	Other
71	23.11.01	1477	81	212
72	1.12.01	11808	60	"
73	7.12.01	11845	69	"
74	7.12.01	11846	51	"
75	11.12.01	11851	57	"
76	27.12.01	11615	50	"
77	"	11616	30	"
78	08.12.01	11619	70	"
79	1.1.02	11632	70	"
80	2.1.02	11612	13	"
81	2.7.02	11603	70	"
82	5.1.02	11668	50	"
83	9.1.02	11651	76	"
84	16.1.02	11601	77	"
85	17.1.02	11309	51	"
86	22.1.02	11330	45	"
87	29.1.02	11351	71	"
88	28.1.02	11353	66	"
89	1.2.02	11370	50	"
90	2.2.02	11392	50	"
91	12.2.02	11217	54	"
92	11	11212	50	"
93	14.2.02	11218	66	"
94	20.2.02	11247	70	"
95	26.2.02	11264	80	"
96	27.2.02	11267	10	"
97	27.2.02	11270	70	"
98	8.3.02	11274	32	"
			1762	

120
135
13510
90
81
87
57
99
77

019

134/5

134

88

89

90

70

SN	Date W. No	W. No	Qty (Lbs)
99.	16.3.02	11524	94
100.	15.3.02	11520	69
101.	18.3.02	11531	79
102.	22.3.02	11541	61
103.	23.3.02	11545	37
104.	23.3.02	11546	60
105.	26.3.02	11556	910
106.	27.3.02	11562	78
107.			
107.	8.6.07	01967	

4178 lbs
 10 Str.
 508

(Diesel Issued by
 Petrol Van)

1 - 23
 2 - 44
 10 - 70
 7 - 98
 97 - 107

574
 1407 Str
 1375
 1614
 1762
 488
 6826 Str

Total Amt. @ 2.30 (G/Mex)
 = 1,36,520/-

118 133/4/88

87/4
75

Receipt issued to workshop during 2001-02

S.No.	Date	V. No.	Qty
	16.4.01	19168	20 kg
	22.4.01	19175	20 kg
	9.5.01	19725	05 kg
	20.5.01	19730	30 kg
	4.6.01	19743	31 kg
	8.6.01	15222	28 kg
	14.6.01	15226	27 kg
	20.6.01	15227	10 kg
	27.6.01	15228	10 kg
	20.7.01	15229	27 kg
	10.8.01	15231	20 kg
	20.8.02	11109	01 kg
			<u>286 kg</u>

Total Amt. = 286 kg @ 2.58/-
 = 737.88/-
 (Rupees) 737.88/-

139

87

117 132/2

APPENDIX 'B'
to Part 1325

87
87
196
74

Appendix B

Details of Disposal Issued to Faculty Centre

S. No.	Date	No. of	Qty.
1.	16.4.01	007609	57
2.	20.4.01	00765	50
3.	8.5.01	05619	60
4.	6.6.01	015077	61
5.	21.7.01	01536	45
6.	7.8.01	015656	55
7.	10.01	015875	50
8.	15.01	015685	70
9.	6.9.01	015776	60
10.	10.9.01	007308	72
11.	9.10.01	11807	72
12.	1.11.01	11227	40
13.	11.11.01	11687	65
14.	16.11.01	11306	20
15.	24.11.01	11339	60
16.	15.12.01	11233	63
17.	6.2.01	11240	33
18.	8.17.01	"	53
Total			788

Total Amt. PB-8120 = 19760/- approx

(86)

(85)
(87)
(88)

(31)

Sl. No.	Block Register Page No.	Name of item	Particulars	U.C. No.
1	2	Air cleaner Dickman Pipe		51 Nos
2	3	Lambden Valve No.		8 Nos
3	6	Air Purifier George		2 Nos
4	8	Air cleaner Rubber plate		53 Nos
5	14	A. Door Fitting		12 Nos
6	17	Air Purifier Filter		3 Nos
7	50	Ball End differential sig.		6 Nos
8	57	Bongel. H. Light (Dns)		20 Nos
9	61	Ball Control Valve		3 Nos
10	67	Ball Repair Small Dens		40 Nos
11	68	Ball Valve		50 Nos
12	81	Change Valve M.F.		10 Nos
13	82	Clutch Pinch Valve		3 Nos
14	85	Clutch Pinch Valve		7 Nos
15	86	Clutch Valve		3 Nos
16	88	Control Valve		6 Nos
17	89	Clutch Valve		8 Nos
18	98	Clutch Valve		8 Nos
19	99	Clutch Valve		5 Nos
20	100	Clutch Valve		1 Nos
21	102	Clutch Valve		0 Nos
22	103	Clutch Valve		9 Nos
23	104	Clutch Valve		7 Nos
24	105	Clutch Valve		17 Nos
24	106	Clutch Valve		41 Nos
25	107	Clutch Valve		21 Nos
26	108	Clutch Valve		0 Nos
27	109	Clutch Valve		1 Nos
28	11	Clutch Valve		11 Nos
29	112	Clutch Valve		3 Nos
30	113	Clutch Valve		2 Nos

115
 130
 85
 130
 84
 84
 84
 84
 72

Page No	Serial No	Name of Item	Price
	101	Dr. Bush	11 Set
	102	Dr. Bush Kit	11 Nos
	103	Door Hinge Mark off 5/8"	25 Nos
	104	Differential Packing	1 Nos
	105	Dr. Carlson Spring	12 Nos
	106	Dr. Field Bush	12 Nos
	107	D. Springs	8 Nos
	108	Distance Piece Dr. axle	11 Nos
	109	Dr. Carbon Bush	17 Sets
	110	Dr. Bush Kit	12 Nos
	111	Diesel Filter Oil	20 Nos
	112	Elemente Hohl Panzer 1/2" x 1/2"	27 Nos
	113	Engine Foundation off 5/8"	28 Nos
	114	Engine Exhaust Primer	6 Nos
	115	Exhaust Manifold 1/2" x 1/2"	10 Nos
	116	F.L.P. Rings	45 Nos
	117	Foot Rest Pulley Sheet	9 Nos
	118	Fiber Pallet	4 Nos
	119	Gear Lever Asher 1/2"	125 Nos
	120	Gear Lever Pin	-
	121	Hose Tapped	7 Nos
	122	Hyd Jack Mech. Trolley In. Traction	3 Nos
	123	Hot Rivet 1/2" x 1/2"	2 Nos
	124	Hyd. Jack 1/2" x 1/2"	12 Nos
	125	Hyd. Jack 1/2" x 1/2"	74 Nos
	126	Jammer	4 Nos
	127	Kick Spring	9 Nos
	128	Motor 1/2" x 1/2" x 1/2" Set	1 Nos
	129	Motor 1/2" x 1/2" x 1/2"	5 Nos
	130	Motor 1/2" x 1/2" x 1/2"	3 Nos

Motor

Motor 1/2" x 1/2" x 1/2"

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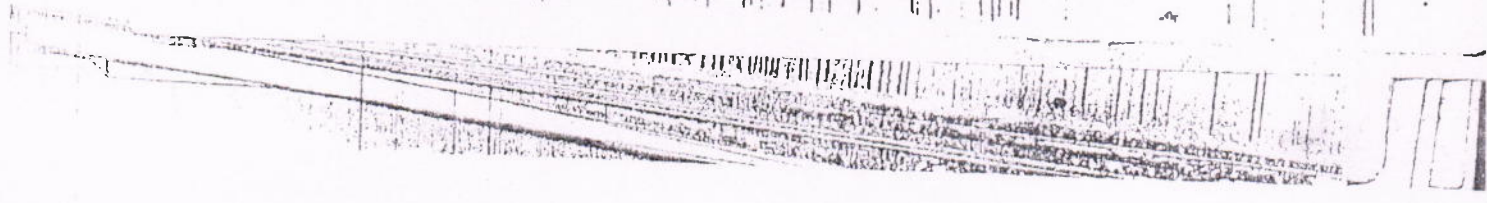
vacuum field Picking
 vacuum Valve handle
 metal dust Filter
 metal dust Filter
 master cylinder kit
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 master cylinder
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 oil Dispenser Gauge
 oil Filter M.C.
 oil Filter Panicle N.C.M.
 oil Filter Tests
 Pin Small-hole Nail / Pipet Stud
 Plastic Wash
 Polym. Cup Filter Seal
 Polym. Tank Cap
 Pop. Filter Machine
 Plug Lead M.C.
 Push Ballons
 Relay Gear Shaft
 Relay Pin
 Rear mounting Pad
 Reed's Dog
 Switch Load Indicator
 Self-Cathode
 Self-Cathode Boards Bush
 Self-Starters Bush
 Self-Carbon Plate
 Syn. Dog of Vehicle
 Galva Tube
 Self-Priming Pump
 Solenoid Plugger

14 NPS
 14 NPS
 5 NPS
 6 NPS
 14 NPS
 1 NPS
 1 NPS
 11.5 NPS
 21 NPS
 2 NPS
 4 NPS
 10 NPS
 16 NPS
 6 NPS
 1 NPS
 10 NPS
 12 NPS
 2 NPS
 5 NPS
 11.5 NPS
 3 NPS
 4 NPS
 12 NPS
 35 NPS
 15 NPS
 11 Self
 13 NPS
 7.5 NPS
 22 NPS
 18 NPS
 6 NPS
 20 NPS
 6 NPS

128
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	Site No.	Approx. Name	Notes
	509	Self Fredrick's	1.11.13
96	531	Self Fredrick	7.11.13
97	511	St. Cassing O. Prong Point	9.11.13
98	510	St. Cassing Point	20.11.13
99	513	Self Fredrick	15.11.13
100	588	T. E. Cover	15.11.13
101	568	Tongue E. S. O. L. A. H.	17.11.13
102	570	Self Fredrick	17.11.13
103	585	Value Spang	19.11.13
104	590	Value Cassing, St. Ives	5.11.13
105	591	Value Cassing, Parsto	17.11.13
106	594	Value K. P. O. W. A. N. O. V.	12.11.13
107	594	Value Cassing, Parsto	24.11.13
108	603	Value P. O.	15.11.13
109	607	Value A. Cassing, diff. St. Ives	25.11.13
110	611	Value Fredrick	30.11.13

1
1
13
13



112

127c

Diag. on 1/4/51

127

Page no.

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131
132
133

S. No.	Name of item		Page no.
101	Air, oil, water Gauge diff. size.	7	1
102	Air Cleaner Assy.	2	2
113.	Anker Plate	2	7
114.	Air Compressor Head	3	10
115.	Air Tank Assy.	1	11
116.	Battery 6 Volt. 7 Plate	5	25
117.	Brig 6206	2	39
118.	Brig 6305	1	40
119.	Ball Brig 807	1	41
120.	Brig C 800 Shaft	4	44
121.	Bearing	3	45
122.	Bush set	1	48
123.	Bush Thread G. Box	2	51
124.	Brake Assy.	1	52
125.	Brig. c. 8 Fly wheel	2	53
126.	Centre Brig SCM	6	63
127.	Pressure Plate M.C	1	68
128.	Counter Gear Shaft	2	69
129.	Clutch Plate M.C	5	70
130.	Counter Gear	1	72
131.	Chain Sprocket Small & Brig M.C	1	73
132.	Connecting Rod Brig	1	74
133.	C. E. Bracket	3	76

Name of Item

128
 111
 81
 128/6
 80
 83
 190
 67

Ref. as on 11/101

Page No.

134 Cylinder Roller Brg.	6	81
135 Crown wheel Pinion	2	83
136 Clutch Brg. Jeep	2	85
137 Clutch Brg. s.c.m	7	86
138 Clutch R. Side w/Brg. Turbo 1616	6	92
139 Cooling Chalk	9	93
140 Clutch Fork, D.C.M	7	95
141 Chamber w/locking		96
142 Cover / Carrier Diff. Side	8	97
143 Corboration Slide	2	98
144 Crown wheel Pinions	1	99
145 Can tamponation & Lamination Unit	1	100
146 Combination Pair	40	101
147 Computerised wheel Aligner Model 1011	1	102
148 C. shaft Brg.	5	103
149 Cover Front & Polaris & Top C. Box	5	108
150 Counter shaft	5	110
151 Drill Machine	5	113
152 sq. Pair of Vehicles	8	115
153 Double Gear	1	117
154 sq. Holders	7	119
155 Dray Press Machine	7	120
156 sq. Machine	7	121
157 sq. Field coil	0	123
158 sq. rel. Iron & Job	2	125

No. Name of Item

Ref. on 11/7/01

80

1250

189

12

189 22
177
178

159 Nickel Main Pin Teeth bar

10

137

160 Electric welding cable

150mts.

145

161 Engaging Gear

1

148

~~162~~ Fuel Injection Pump

162 Flang yoke P.T.O.

12

168

163 Fly wheelassy. Torsion

1

169

164 Foot Rest w/clamp

6

171

165 Facing Plate fly wheel 1/2

1

175

166 Flusher Turn single

8

176

167 Facing Plate

4

177

168 Gas Kit Unit A

3

194

169 Glow Plug

48

196

170 Gear Box 1st Trip

1

197

171 Gask/coupling valve 3/4"

4

200

172 Gear Lever M.C.

1

201

173 Gear 3rd Trip

1

203

174 Gati set

1

204

175 Gear Box 2nd Gear

3

207

176 Gear Box Bush

10

208

177 Head Gas Kit Unit

15

215

178 Head Gas Kit Unit Volvo

13

227

179 Half Gas Kit Unit

1

239

180 Helical Gear 3rd speed

1

240

181 Hit Punch Machine

2

241

182 Housing Fly wheel Ring

5

242

183 Kick Spring

5

260

184 Kick Back Pin

3

261

185 Kick Lever M.C.

1

262

186 Leak off pipe 1 1/2" Copper

4

267

No.	Name of Item	108	791 Ref. on 1/4/61	104 78
187	Master Cylinder New Bus (7 L) Chitel.		1	271
188	Master Cable diff size	(124)	51	271.
189	Pilot Brg. Jeep		2 set	274
190	Mounting Pad.		4	275
191	Master Cylinder Jeep		1	276
192	Pressure Gauge		10	280
193	oil Filter Assy. diff size		7	289
194	oil lifter Mochlo		L	290
195	valve lever		5	291
196	Propeller shaft small Taurus		1	297
197	Full Rod		3	298
198	P.T.O. Drum Gear Assy.		27	302
199	P.T.O. shaft Big & Small		54	303
200	P.T.O. Front Cop. A.P.S.		5	305
201	P.T.O. Drum Fork		17	307
202	Fast Button		4	308
203	P.T.O. oil beat cap		4	309
204	Pressure Plate Amb.		1	312
205	Piston set		2 set	314
206	P.T.O. side Housing Check Nut		2	315
207	Full Fiber for T.P.		5	317
208	Pressure Plate Idler		2	318
209	Power Body		1	319
210	Roller Rod		1	320
211	Pilot Brg. D.C.M.		10	325
212	Pump driving Reel Kit		1	326
213	Protection valve system		4	327
214	Roller Rod		20	330

78

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S. No.

Name of Item

Quantity

123/16

S. No.	Name of Item	Quantity	Price
215	Rear Gear Assy.	3	345
216	Ring set of diff. veh.	7.40	348
217	Rear Fork Assy (Moto 4/1 near)	7	349
218	Radiator Fan	6	351
219	Re. Case Fork	3	354
220	Rolley Primer	2	355
221	Pulver Liner	4	356
222	Ring 5th G. Box	L	358
223	Radiator 2516 Jumper	L	359
224	Tub 20x20	L	360
225	Tube 7.50 x 1.0	53	361
226	Coil Spring Iron	L	366
227	Spring Brake Actuator	1	368
228	Silencer Assy Jeep	1	369
229	Steer Rod	L	370
230	Starting Lock 1039	3	371
231	Steering Arm Comet 4/2	1	372
232	Shock Abs. Assy of vehicle	36	373
233	Steer Rod	24	374
234	Belt Armature diff. veh.	1	375
235	Steer Assy Motor Vehicle	1	376
236	Steer Yoke	35	377
237	Steering Bush	L	378
238	Shift Fork 1/2, 2/3, 1st Speed Rear Fork	23	379
239	Shift Rod 1/2, 1/3, 1st Rear Fork	24	380
240	Steering Wheel	1	381
241	4/c Assy	1	382
242	Shaft Steering D.C.M	L	383
243	Steer Assy Twin Single	1	384
244	Steering Wheel	1	385
245	Steer Assy Twin Single	1	386

S.No

Name of items

S.No	Name of items		
246	3/4" cone	5	402
247	Shifts shaft	2	408
248	Tyre size 3.25 x 19	20	411
249	Tube size 3.25 x 19	35	413
250	Tie Rod End / Ball bracket	36	427
251	Transmission Housing	1	438
252	Top Gear Roller Ring set	1	439
253	Top Gear Yoke	1	440
254	Thrust Ring Hub	2	441
255	Tie Rod Steering Trip	2	449
256	Top Kit Gear set	1 set	450
257	Tyre Lever Ring & Small	15	456
258	U.J. Shaft Assy.	1	467
259	U.J. Cross Hippo	4	468
260	U. Clamp F&R	1	477
261	Wheel cylinder F&R Trip	4	487
262	Water Pump Ref. Kit	12	488
263	Water Pump Fan	5	490
264	Water Pump Assy.	1	492
265	Wind Screen Rod	5	494
266	Water Pump	1	496
267	Water Pump Brq.	7	497
268	Wheel cylinder Assy.	13	499
269	Water Pump Assy. Trip	1	502
270	Tyre size 3.25 x 19	13	521

107

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Para-22

43
Para No. 4: Income Tax
(Memo No. 14)

CURRENT RECOVERY

106
(Para-17/2004-05)

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Para-22

A) Non-Recovery of Income Tax of Rs.29,364/-: Test check of the Income Tax record revealed that in some cases Income Tax has not been recovered. Details of Income Tax not recovered/short received has been shown in the Annexure attached. The total recovery as per Annexure comes to Rs.29,364/-. Reasons for non-recovery/short recovery of Income Tax may be stated and recovery shown may be made from the salary of the officials after due verification under intimation to audit. All the cases of Income Tax may be reviewed and recovery wherever necessary may be made.

Para-23

B) Proof of savings: It is further been noticed that rebate of LIC premium was allowed to Sh. Vijay Singh, FM-784 for Rs.10,799/- and Sh. Ram Chander, DVR-14/99 for Rs.11,598/- but the proof of payments have not been found attached with the Income Tax Calculation. Reasons for allowing rebate without obtaining the proof may be stated to audit and either proof of payment may be obtained or recovery be made from the officials under intimation to audit.

44
Para No. 2: Loss of Rs.58,458/- (Approx.) in Diesel and Petrol account (Para-28/04-05)
(Memo No. 23)

Para-23

While going through the petrol and diesel issue register maintained by Incharge Petrol Pump, it has been observed that in the month of September, 2004 quantity of 913 lts. of petrol and 848 lts. of diesel have been reduced from the balance of stock without giving any justification and orders of the competent authority. Reducing the balance with such huge quantity of petrol and diesel by the incharge petrol pump is a serious lapse on the part of petrol pump officials and possibility of petrol and diesel pilferage cannot be ruled out. A thorough investigation on this account may be carried out and recovery of Rs.58,458/- (Approx.) as worked out as under, may be made from the delinquent officers/officials after due verification under intimation to audit:-

Petrol (913 lts. X Rs.40/-)	=	Rs.36,520/-
Diesel (848 lts. X Rs.25.87/-)	=	Rs.21,938/-
Total	=	Rs.58,458/-

45

Para No. 3: Irregular drawal of Diesel by Workshop - Recovery of Rs.1,09,785/- (Para-35/04-05)
(Memo No. 16)

Para-24

A test check of the diesel and petrol issue register maintained by Petrol Pump Incharge has revealed that a huge quantity of 4247 lts. of diesel was drawn and issued to the workshop against the vouchers shown in the Annexure enclosed. On cross checking, it has been noticed that the diesel drawn has not been properly accounted for by the incharge workshop. The total financial implications on this quantity of diesel works out to be Rs.1,09,785/- (Approx.).

24

Similar objection was also raised in the audit for the year 97-98 and 2001-2002 but heat not been given to the audit objections raised by the audit party.

This needs immediate attention of higher authorities and appropriate action to recover an amount of Rs.1,09,785/- (Approx.) may be taken after due verification under intimation to audit.

46

Para No. 4: Non-maintenance of proper record of repairs (Para-40/04-05)
(Memo No. 21)

25

During the course of audit it has been noticed that the records of the vehicles coming from various fire stations for repairs in Auto Workshop is not being properly maintained. In other workshops the vehicle sent for repairs are, at the first stage entered at the gate and all details are reported in the gate register. The Technical Officer/incharge of workshop then inspects the vehicle and repairs reported are evaluated and recommendations of repairs are recorded on the job card. At the second stage, the job card is handed over

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to the concerned mechanic for carrying out necessary repairs. The mechanic then makes the requisition of the spare parts to be replaced through an indent, duly signed by the incharge of concerned shop and then the storekeeper issues parts. After the repair is over, Technical Officer again inspects the vehicle and put remarks on the job card. It has been observed that all these records are not being maintained by the workshop and all the repairs are being carried out on verbal directions of the incharge of workshop which do not justify the repairs done.

Reasons for non-maintenance of proper record of repairs on the line of other workshops such as DTC etc. may be stated to audit and proper record of repairs, parts used etc. may be maintained henceforth under intimation to audit.

Para No. ⁴⁷ 5: Unjustified continuance of the Auto Workshop (Para-5 of 64-05)
(Memo No. 20)

26

During the course of audit it has been noticed that the repairs of vehicles owned by DFS in entire Delhi are being carried out through Auto Workshop, Moti Nagar. It has been observed that the vehicles owned by DFS are either imported or equipped with sensitive fire equipments. The workshop is not equipped with latest technology for repairs and all the repairs are being carried out either from authorized workshops of the manufacturing company or from authorized workshops of Delhi Government. Even minor service of the vehicles is being done from outside workshops. The staff working in DFS workshop attends only minor types of breakdowns. The record of even such minor repairs has not been properly maintained by the workshop staff to justify continuance of the posts exists in workshop.

It has been stated by the Assit. Engineer (Auto) that the DFS has declared him as Technical Officer for the repairs of DFS vehicles and as such the vehicles are not being sent to Transport Department for the advice of Technical Officer. However, such orders have not been shown to audit. A huge amount of the budget is being spent on the purchase of spare parts and repair of vehicles by the department.

Since the auto workshop is not fully equipped with the latest technology to repair the sensitive and imported vehicles, its continuance in the present shape may be considered. A proper decision on this matter needs to be taken at higher level.

Para No. ⁴⁸ 6: Huge expenditure on repair of WT-161 (Para-6 of 84-05)
(Memo No. 18)

49

During the course of audit it has been noticed that WT-161 was sent to M/s Shyama Shyam Service Centre for engine overhauling and other related repairs on 23.07.2004 and an expenditure of Rs.1,23,318/- was incurred on this account vide bill no.413.

27

This vehicle was again sent for major repair i.e. engine overhauling on 13.06.2005 and an amount of Rs.80,701/- was paid to the same workshop vide bill no.33.

Reasons for getting the engine overhauling in a short span of nearly one year may be stated to audit and in future due care be taken in such major repairs.

Para No. ⁴⁹ 7: Non-maintenance of History sheet of the vehicles. (Para-7 of 84-05)
(Memo No. 19)

49

As per rules, the history sheet of a vehicle must be maintained by the department and all the cost of repairs, cost of spare parts replaced and other wise, expenditure incurred on a vehicle must be recorded in the history sheet so that at any moment the expenditure on particular vehicle could be seen at a glance.

28

It has, however, been noticed that the auto workshop of DFS is not maintaining the history sheet of the vehicles properly. Although the repairs/spare parts are being entered in the history sheet but the cost of some repairs and spare parts are not recorded in the history sheet. In the absence of entire cost of repairs and cost of spare parts used in the vehicle, the up-to-date expenditure incurred in the vehicle cannot be seen at a glance. Also at the time of disposal of the vehicle there would be a great difficulty in arriving at the decision whether the repair is economic or otherwise.

Reasons for non-maintenance of history sheet of vehicle in proper form may be stated to audit. History sheets of all the vehicles available with DFS may be prepared by recasting the same showing the cost of the repairs and cost of spare parts used in repairs, since their purchase under intimation to the audit.

50
Para No. 87 Irregularity in purchase
(Memo No.6)

(Para - 8 of 84-05)

29
Sealed tenders were invited through open tender for the purchase of 4 No. of High Expansion Foam Generators in the month of Nov., 2004. In response to this notice, two firms namely M/s Integrated Fire Protection (P) Ltd. and M/s New Age Industries responded. On evaluation of the technical bids by the technical committee, only one firm i.e. M/s New Age Industries was found eligible as per the technical specifications of the department. However, the technical committee recommended for the re-tendering and the same was done in the month of December, 2004. Again the same two firms i.e. M/s New Age Industries and M/s Integrated Fire Protection (P) Ltd. have participated in the bid. The case file has been scrutinized and following comments are offered:-

- 1) It has been noticed that technical committee has not evaluated the specifications itemwise as per requirements of the tender document. In first tendering and also after retendering only gist of recommendations has been signed by the technical committee. In view of the audit, the technical committee should have given their recommendations itemwise which has not been done. Although itemwise evaluation sheet has been prepared in the first tendering but no one signed it and as such the placing of the same in the file is useless. After retendering this evaluation report has not been prepared. Only brief recommendations were approved by the technical committee.
- 2) In retendering, M/s New Age Industries was found eligible on the basis of lowest rates and meeting all technical specifications but this firm did not submitted the tender form duly signed by the authorized signatory. The bid was accepted only on the basis of supporting documents submitted by the firm. Accepting the bid without tender form duly signed by the firm is against the purchase procedure.
- 3) As per point 6 of the terms and conditions of tender document the participating firms were required to submit the proof of experience of similar work done by them, but the same was not submitted by M/s New Age Industries. The technical committee did not bother to point out this clause at the time of evaluation and accepted their bid without assessing their past work experience.
- 4) It has further been noticed that technical committee made recommendations for the opening of Financial Bids on 10/02/2005 but the financial bids were opened in advance on 13/01/2005 by the purchase committee. This shows how seriously and accurately the codal formalities are being observed by the department.
- 5) Although a comparative statement has been placed in the file but the members of purchase committee have not signed it. Further scrutiny of the file revealed that purchase committee never met on a particular date and recommended the purchase. The file was put up by the A.E. (Auto) to DCFOI and thereafter to Sr. A.O. and DCA(I) signed the proposal on different dates. This clearly shows how and upto what extent the department is violating the purchase procedure.
- 6) As per terms and conditions of the tender document the successful bidder shall enter into an agreement on non-judicial stamp paper. It has been noticed that although M/s New Age Industries submitted the agreement but neither it was vetted by the Law Department nor the authorities of Delhi Fire Service signed it as a party. As such Delhi Fire Service did not act on this point to safeguard the interest of the department.
- 7) It has been noticed that Asstt. Engineer (Auto) has conveyed the expenditure sanction of Rs.4,11,632/- on account of the purchase of 4 No. of High Expansion Foam Generators on 31/03/2005 but the sanction of HOD was never taken which is a serious lapse on the part of A.E. (Auto).

From the above observations it can be concluded that the department is not properly observing the purchase procedure laid down in General Financial Rules and guidelines circulated by Finance Department of Delhi Government. A thorough investigation in this matter may kindly be made and suitable action against the erring officer/official may be taken under intimation to the audit.

153 118 118/c 157 140 61

S 1
Para No. 47: Irregularity in maintenance of Petrol Pump record (PARA-97 04-05)
(Memo No. 22)

Test check of petrol and diesel issue register has revealed the following shortcomings/irregularities:-

1. Dip reading of the tank is being taken frequently and loss is also being reflected / recorded in the issue register but its effect is not being shown/reduced from the stock available with the department. Therefore it appears that the dip reading is being taken just as a formality and purpose of taking dip reading, without its result is defeated.
2. The day-to-day entries of dip reading entries are not being attested by the incharge of Petrol Pump.
3. The dip reading is being taken by the fireman operating the petrol pump whereas in the view of audit the dip reading must be taken in the presence of a committee so that the purpose of dip reading is achieved.
4. It has been observed that in many cases petrol/diesel is being issued without obtaining proper indent from the requisitioner Fire Station. Even on the indents given by various Fire Stations, stamp of the requisitioner is not affixed. On discussion, it has further been disclosed by the staff that anybody available in the Fire Station signs the indent which is taken as orders of the indent issuing officer, which is irregular. In the opinion of audit the orders of the officer authorized by the competent authority must be obtained before the petrol is issued.

Reasons of the above shortcomings /irregularities may be elucidated to audit and remedial steps to set right the procedure as per rules may be taken immediately under intimation to audit.

S 2
Para No. 48: GPF Account of Grp. "D" Employees (PARA 107 04-05)
(Memo No. 5)

Test check of GPF Account of Grp. "D" employees maintained by D.D.O./H.O. of Delhi Fire Service, Mohi Nagar Division has revealed the following irregularities/shortcomings:-

- i) GPF Rules provides that Head of Office should maintain GPF ledger account in the form CAM-47 Broad Sheet in the form CAM-48 and General Index Register in form CAM-44. Scrutiny of the records maintained by the Division revealed that the accounts are not being maintained in the prescribed form. The Division is maintaining ledger account in a plain register, broad sheet in form PAO-81 (which is meant for PAO offices) and no General Index Register is being maintained in form CAM-44. Reasons for not maintaining the accounts in proper form need to be clarified and these accounts may be maintained in the proper form as per rule provision.
- ii) The Ledger Register being maintained by the Division has not properly been serial numbered. It has been noticed that several pages have been left without serial number. For example, page after page nos. 28,44,53,62,63,99 left without serial number. Thus, the certificate recorded on the first page of the ledger of the ledger account by D.D.O. does not reflect the correct picture of pagination of the register.
- iii) It has further been noticed that recovery of advance is not being done as per rules. GPF Rule 13(2) provides that recovery of advance should commence from the following month of the payment. In the following cases it has been noticed that the recoveries have not been effected from the following month of actual payment.

S.No	Name and designation of employee	Amount of advance (Rs.)	Month of advance taken	Month from which recovery effected
i)	Sh. Murari Lal, Safai Karamchari	5000	April, 2002	April, 2003 to November, 04
ii)	Sh. Lokman Singh, Tyreman	9000	Feb, 2004	Jan, 2005
iii)	Sh. Krishna Kumar, Cleaner	10000	Mar, 2004	Recovery yet not started
iv)	Sh. Dharambir, Cleaner	8000	Dec, 2001	April, 2003 to July, 2004
v)	Sh. Om Prakash, Cleaner	8000	April, 2003	May, 2004 to recovery contd.

Person settled in view of the replies furnished by the office, 48 22/11 1A-XI

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Non-recovery as per rule provisions is highly objectionable. Investigation in this matter may be done and responsibility may be fixed under intimation to the audit.

53
Para No. 41: Short comings in short term/Long Term Advance Register (Para. 11 of 04-05)
(Memo No.7)

While going through the short term advance / long term advance register maintained by the Division, following short comings have been noticed:-

- 1) Pagination certificate at the first page has not been recorded by the Head of Office.
- 2) All the advances have been entered in one register whereas separate register should have been maintained for each type of advance.
- 3) The entries made in the register have not been attested either by Head of Office or D.D.O. In the register it has also not been recorded whether the items purchased has been mortgaged or not.

Reasons for not maintenance of register as per requirements may be elucidated to audit and needful be done now and compliance be shown at the time of next audit.

54
Para No. 42: Non-maintenance of contingency register (Para- 12 of 04-05)
(Memo No.9)

As per rule 110 of Receipt and Payment Rules the register of contingent expenditure is required to be maintained by Head of Office/D.D.O. in the form GAR-27. It has been noticed that the office of Division is not maintaining the required register. It is not understood as to how the accounts of expenditure according to head wise and sub-head wise are maintained.

Reasons for not maintaining such an important record and how the headwise/sub-headwise accounts are maintained in the past may be stated to audit. Immediate steps be taken to start the Contingent Register in Form GAR-27.

55
Para No. 43: Irregularities in Tendering (Para- 13 of 04-05)
(Memo No. 10)

As per Rule 150(ii) and (iii) of General Financial Rules, guidelines issued by CVC and office order No.F4/49/02/AR/698 dated 11.02.2004 issued by Chief Secretary, Government of Delhi (Copy of the order available on website), the department / organisation will do the following:-

- 1) Publish all its advertised tender notices on the website.
- 2) Should also give its website address in the advertisements in newspapers.
- 3) Should also post the complete bidding/tender documents in its website and permit the prospective bidders to make use of the document downloaded from the website. If such a downloaded document is priced, there should be clear instructions for all bidders to pay the amount by demand draft etc. alongwith the EMD.

On scrutiny of the file of release of advertisements by Delhi Fire Service, Moti Nagar Division it has been observed that the department has not complied with the instructions of CVC/Chief Secretary while issuing advertisements in newspaper on the following cases:-

- i) Advertisement published on 19.02.2005 in HT/Eco. Times and Punjab Kesari for the purchase of Thermal Imaging Camera and Electrical Generator.
- ii) Advertisement published on 23 & 24.12.2004 in HT/Eco. Times and Punjab Kesari for the purchase of Electrical Circular Saw, Electrical Generator and Expansion Foam Tender.
- iii) Advertisement published on 14.11.2004 in HT/Eco. Times and Punjab Kesari for the purchase of Misc. Items.
- iv) Advertisement published on 28.08.2004 in HT/Eco. Times and Punjab Kesari for the disposal of vehicles.

Reasons for the above lapses may be explained to the audit.

Page 31

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(PARA 14 of 04-05)

56
Para No. 14: Non-maintenance of Cheques Register and Valuable Register (Memo No. 12)

Rule (13) of Receipt and Payment Rules provides that Head of Office/DDO must maintain register of cheques in the form GAR-4 and enter all the cheques received from PAO (Other than cheques issued in favour of DDO) in this register so that proper watch be kept on the cheques received and issued to the parties.

Similarly, this rule also provides that HOO/DDO also maintain a register of valuables in GAR-5 and all the drafts received/accepted by HOO/DDO must be entered in this register. It has been observed that this register is also not being maintained by the Division.

Reasons for not maintaining such an important registers in form GAR-4 and GAR-5 may be stated to audit and these registers may be started immediately under intimation to audit.

57
Para No. 15: Irregularities in Pay Bill Register (Memo No. 13)

(PARA-15 of 04-05)

During the course of audit it has been noticed that the columns of PBRs are not being filled properly. The monthly details of salary being entered in PBR are not being attested by the DDO. Other columns eg. DNI, advance taken, honorarium paid, marital status of employees, date of joining etc. have not been properly filled by the Bill Clerks of the division.

Further, the abstracts of pay bills are also not being filled in by the Bill Clerk of the Division. Reasons for not maintaining the PBRs as per requirements may be stated to audit and all the columns may be properly filled in and needful be done under intimation to audit.

58
Para No. 16: Irregularities in Service Book (Memo No. 15)

(PARA-16 of 02-05)

Test check of service books of few officials revealed that service verification of most of the employees has not been done up-to-date. The service books of the employees for the period they remained in MCD (i.e. before transferring to Delhi Govt.) are in torn condition. A few cases where service verification has not been done and other irregularities found are given below:

S.No.	Name of employee	Deficiencies found in service book
1	Sh. Baljeet Singh, Cleaner	Service verification w.e.f. 01.03.2000 to till date not done
2	Sh. Tara Chand, Cleaner	Service verification w.e.f. 01.03.2000 to till date not done
3	Sh. Jitender Kumar, FM-17/56	Service verification w.e.f. 01.04.2002 to till date not done
4	Sh. Ashok Kumar Yadav, FM-67/56	Service verification w.e.f. 01.03.2000 to till date not done
5	Sh. Ramesh Kumar, FM-11/57	Particulars of first page not attested by H.O.O.
6	Sh. Ram Kishan Chahalakya, Fitter	Service verification w.e.f. 01.03.2000 to till date not done
7	Sh. Kartar Singh Sharma, FM-42/50	Service verification w.e.f. 01.03.2000 to till date not done
8	Sh. Rajpal, Safai Karamchhan	Service verification entry w.e.f. 29.02.2002 to 31.03.2003 and 01.04.2004 to 31.05.2005 not attested by H.O.O. and service verification from 01.04.2003 to 31.03.2004 not done.
9	Sh. Sund Kumar, FM-2/57	Particulars at first page not attested by H.O.O.
10	Sh. Dev Prakash, FM-838	<ul style="list-style-type: none"> Service verification w.e.f. 01.04.98 not done Nomination of DCRG VTI:IGS not obtained Service verification w.e.f. 01.06.84 not done Nomination not obtained
11	Sh. Azad Singh, FM-954	

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Para-36

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12	Sh. Om Prakash, F.O.-68/59	<ul style="list-style-type: none"> Particulars of first page not attested by H.O.O Nomination of DCRG VTEIGS not obtained
13	Sh. Prakash, FM-780	Service w.e.f. 01.01.80 to till date not verified.
14	Sh. Dinesh Kumar	Service verification w.e.f. 23.05.90 to till date not done.
15	Sh. Vinod Kumar, FM-21/57	<ul style="list-style-type: none"> Particulars of first page not attested by H.O.O Service verification from the date of appointment not done. Nomination not obtained

Reasons for not keeping in service books complete may be stated to audit and all the service books may, be got completed under intimation to audit.

FIRE STATION, ROHINI

59
PARA 37: IRREGULARITIES IN DEAD STOCK REGISTER. (Para. 17 of 04-05)
(Memo No. 25)

LOSS OF HOSES:-

Test check of dead stock register has revealed that Hose No.31/92, 32/92, 36/92, 37/92,38/92 stated to be lost during fire and an entry to this effect has also been made/recorded in dead stock register and balances have been reduced. The orders of competent authority for this loss have not been obtained so that the same could be written off as per rules. Reasons for not obtaining the orders of competent authority may be stated and needful be done and compliance be reported to audit.

ii) SHORT ACCOUNTAL OF PEDSTAL FAN:-

As per stock entry, 10 Pedestal Fans were in stock. Out of these 10 pedestal Fans 3 were returned to Shunkar Road store register and balance were 7 fans. But in new register only 6 pedestal fans have been transferred from old stock register. If one pedestal fan is short the recovery of the cost of one pedestal fan may be made from the erring official under intimation to audit.

iii) PHYSICAL VERIFICATION:-

As per rule provision physical verification of the store/stock has to be done once in a year by a team constituted by competent authority. It has been noticed that physical verification has not been done and excess/shortages if any, has not been reported. Reasons for not doing so may be stated and needful be done now under intimation to audit.

TRAINING CENTRE, ROHINI.

60
PARA 38: SHORT COMING/IRREGULARITIES IN RECORD OF TRAINING CENTRE. (Para. 18 of 04-05)
(Memo No. 26)

i) NON FRAMING OF RULES/ GUIDELINES:-

Training Centre of Delhi Fire Service started functioning since January, 2001 but the Rules/guidelines for regulation of its functioning have not been framed by the authorities. In the absence of proper rules/guidelines it is not possible to check the record. Reasons for non framing of rules/guidelines may be stated and immediate steps be taken to frame the rules/guidelines so that the Training Centre may achieve its goals and aims & objects.

ii) FEES OF TRAINING:-

Training Centre is charging fees from the outsider trainees through demand drafts and same are sent to Head of Office/DDO for getting them credited in Govt account. The proper record of fees received and sent to HOO/DDO has not been maintained by the Training Centre. In the absence of proper record the correctness of fees charges and sent to HOO/DDO cannot be ascertained. Reasons for not maintaining such a vital record be

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Para-38

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stated and proper record of fees be maintained and the accounts be reconciled with HOO/DDO and compliance be shown to audit.

iii) **RECOGNITION OF TRAINING CENTRE:-**

Discussion with In charge, Training Centre has revealed that although this centre is functioning since 2001 but the recognition of the centre has neither been given by Delhi Govt. nor by Govt of India and without recognition the centre cannot generate revenue from private parties by imparting training. Reasons for not obtaining the recognition be stated and immediate steps be taken to get the centre recognized so that possibilities of revenue generation could be explored by the centre.

FIRE STATION, KESHAV PURAM

⁶¹
PARA No. 49: **IRREGULARITIES IN THE RECORD OF KESHAV PURAM FIRE STATION.** (Para. 19 of 04-05)
(Memo No. 27)

(61)

PHYSICAL VERIFICATION:

As per rule provision physical verification of the store/stock has to be done once in a year by a team constituted by competent authority. It has been noticed that physical verification has not been done and excess/shortages, if any, has not been reported. Reasons for no doing so may be stated and needful be done now under intimation to audit.

Para settled in view of the defences furnished by the officer

ii) **METER OUT OF ORDER:-**

Test check of Log book of WT-134 revealed that meter of this vehicle is out of order since 2.8.2003. S.O. Incharge of the station stated that inspite of repeated request to workshop the meter has not been repaired by the workshop. Reasons for this may be stated to audit and immediate steps be taken to repair the meter of the vehicle under intimation to audit.

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1A-XI*

FIRE STATION JAHANGIRPURI

⁶²
PARA No. 37: **IRREGULARITIES IN THE RECORD.** (Para. 20 of 04-05)
(Memo No. 28)

Para 37

(37)

i) **PAGE COUNTING:**

Page counting certificate has not been recorded at 1st page at the time of starting dead stock register. This may be done now and compliance shown to audit.

ii) **PHYSICAL VERIFICATION:**

As per rule provision of GFR physical verification of stock has to be carried out once in a year by a team constituted by HOD. It has been noticed that physical verification has not been done which is violation of rule provisions. Reasons for not complying the rule provisions may be stated to audit and needful be done under intimation to audit.

iii) **LOG BOOKS:-**

Test check of Log Book revealed that meters of following vehicles remained out of order from the dates/period shown against each:-

- a) WT-177 1.2.2004 to 28.7.2004
- b) WT-130 Out of order since 1999

It is not understood how the consumption of the diesel is being monitored and the average of the vehicle is worked out. Reasons for not getting the meter corrected immediately may be stated and needful be done now under intimation to audit.

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PARA-40

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FIRE STATION WAZIRPUR

63
Para No. 21: IRREGULARITIES IN DEAD STOCK REGISTER.
(Para No. 24)

(PARA 21 of 04-05)

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RECEIPT OF B.A.:-

As per entry available in Dead Stock Register 04 Breathing Apparatus have been shown deposited in ADO office but the receipt in token of having received the Breathing Apparatus has not been obtained. In the absence of proper receipt it cannot be presumed that the said apparatus were deposited in the office. Reasons for not obtaining proper receipt may be stated and receipt be obtained now and shown to audit.

ii) PHYSICAL VERIFICATION:-

It has been noticed that Physical verification of the dead stock is not being carried out by a team annually. Reasons for not doing so may be stated to audit and needful be done under intimation to audit

FIRE STATION BHOR GARH

64
Para No. 22: IRREGULARITIES IN THE RECORDS.
(Memo No. 32)

(PARA - 22 of 04-05)

Para 22

64

LOG BOOKS:-

Test check of Diesel/Petrol register revealed that Diesel has been issued to WT-125 and WT-92 but the log books of these vehicles were not available in Bhor Garh fire station. In the absence of the log books it could not be ascertained whether the diesel shown issued was properly used/accounted for in the relevant log books. Reasons for non production of the Log books may be stated and either the log books may be shown along with diesel/petrol register or recovery of diesel issued to these vehicles during the period of audit may be made under intimation to audit

ii) SHORT COMINGS IN DEAD STOCK /CONSUMABLE STOCK REGISTERS:-

- a) page counting certificate has not been recorded at the first page of consumable stock register.
- b) Physical verification of the store has not been done by the person authorized by HOD.
- c) Dead Stock register has not been maintained in proper format.

Para settled in view of the replies submitted by the office.
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Reasons for above lapses may be stated and needful be done and compliance shown to audit.

FIRE STATION BADLI

65
Para No. 23: PHYSICAL VERIFICATION OF STORE.
(Memo No. 30)

(PARA - 23 of 04-05)

65

As per provision of GFR physical verification of store has to be done by a team nominated by Head of Deptt. During the course of audit it has been noticed that the physical verification of store has not been done which is against the rule provisions of GFR.

Reasons for non compliance of rule provisions may be stated to audit and needful be done and compliance shown to audit.

Para settled in view of the replies submitted by the office.
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PARA-41

RE STATION BAWANA

66
Para No. 35: DEFICIENCIES IN RECORDS.
(Memo No. 31)

(PARA - 24 of 04-05)

41

i) **NON ACCOUNTAL OF DIESEL:-**
Test check of diesel/petrol register vis-à-vis log book of the vehicles maintained by the station has revealed that on 28.5.2004, 130 litres of diesel has been shown issued to WT-94 and on 15.7.2004, 40 litres of diesel issued to the same vehicle. But it has not been shown received in the log book of the vehicle. The log book of the vehicles has been closed without accounting this quantity of diesel which clearly shows that the 170 litres of diesel has been misused/pilferaged. A thorough investigation may be done and recovery of Rs.4420/= (approx.) may be made from the delinquent official after due verification, under intimation to audit.

ii) **IRREGULARITIES IN DEAD STOCK/CONSUMABLE STOCK REGISTER:-**
a) Page counting certificate has not been recorded on the first page of dead stock register/consumable stock registers.
b) Physical verification has not been carried out by the party nominated by the competent authority.
c) Previous balances have not been properly brought forward in new consumable register.

Reason for non maintenance of stock register in proper form and not getting the physical verification as per the requirements of GFR may be stated and needful be done and compliance shown to audit.

PARA-42

FIRE STATION, JAWALAPURI

67
Para No. 36: IRREGULARITIES IN DEAD STOCK/CONSUMABLE STOCK REGISTER.
(Memo No. 29)

(PARA. 25 of 04-05)

67

PAGE COUNTING CERTIFICATE:-
Page counting certificate at the first page of dead stock register and diesel/petrol register has not been recorded. This may be done now and compliance shown to audit

ii) **NON AVAILABILITY OF INDENTS:-**
It has further been noticed that although some items have been shown received from the main store and entered in the dead stock register but supporting indents to verify the actual quantity issued by the store are not available with the fire station. For examples, following items have been entered in dead stock register but indents are not available:-

- At page 77 dated 29.7.2004 9 DCP fire extinguisher
- At page 93 dated 29.7.2004 2 Multi spray nozzle

In the absence of indents/vouchers it could not be ascertained whether the quantity issued by the store has been correctly entered in the stock register or not.

Reasons for non availability of indents may be stated and a certificate from the store for the items and quantity issued during the year 2004-05 may be obtained and shown to audit w.r.t. the entries made in the dead stock register.

iii) **NON MAINTENANCE OF CONSUMABLE STOCK REGISTER:-**
Incharge of fire station Jawalपुरi has stated that the consumable stock register for the period 2004-05 has not been maintained. Also, the relevant vouchers/indents through which consumable items were got issued were also not available in the fire station. Reasons for non maintenance of consumable register and vouchers may be elucidated to

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PARA-43

audit and the stock register may be constructed now with reference to the items issued by the store. The stock register/vouchers may be shown to audit.

FIRE STATION, NARELA

Para No. ⁶⁸ 26: **DIESEL/PETROL REGISTER & LOG BOOKS** (PARA-26 of 04-05).
(Memo No. 33)

68

43

a) **NON ACCOUNTAL OF DIESEL:-**
Test check of diesel/petrol register vis-à-vis log books of WT-122 has revealed that as per entry of diesel register 70 litres of diesel was issued on 29.9.2004 but this quantity has not been recorded in the log book and log book was completed/closed. This clearly shows that 70 litres of diesel was not actually taken by WT-122 and has been misused. A recovery of Rs.1820/= (approx) may be made from the erring official after due verification. Compliance may be reported to audit.

b) **NON AVAILABILITY OF LOG BOOKS:-**
It has further been observed that although diesel had frequently been issued to WT-138 AND WT-170 during the year 2004-05 but the log books of these vehicles were not available with the fire station. In the absence of log books further consumption of diesel could not be checked. Reasons for non availability of log book be stated to audit and log books shown to audit.

PARA-44

Para No. ⁶⁹ 27: **IRREGULARITIES IN DEAD STOCK/CONSUMABLE STOCK REGISTER.** (Para-27 of 04-05)
(Memo No. 33)

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44

a) **NON ACCOUNTAL OF STORE:-**
It has been noticed that two steel buckets were received from the store vide indent No.017870 dated 8.4.2004 but these buckets have not been entered in the stock register. Reasons for non accountal may be stated and either the items be properly entered under the signatures of officer incharge or the cost of buckets may be recovered from the erring official under intimation to audit.

b) **IMPROPER ENTRY OF HOSES:-**
As per entry at page 117 of dead stock register 9 Hoses were shown received from store on 2.11.2004 against indent No.011187 but neither this entry has not been attested by the officer incharge nor has the progressive total of Hoses been reflected in the prescribed column. Reasons for this may be elucidated and needful be done and compliance shown to the audit.

c) **PHYSICAL VERIFICATION:-**
As per provisions of GFR physical verification of store has to be carried out by a team nominated by HOD and shortages/excess are brought to the notice of the authorities for appropriate action. It has been noticed that physical verification as per rule provisions have not been done which is against the rules. Reasons for such lapse may be stated to audit and needful be done and compliance shown to audit.

d) **IMPROPER MAINTENANCE OF INDENTS:-**
During the course of audit it has been noticed that several items of consumable/non consumable nature are being got issued from the main store through indents and items shown received are entered in the relevant register but the certificate on the body of the indents that items have been entered in the register at page so and so has not been given. In the absence of certificate it is very difficult to locate the items from the register. Reasons for this may be stated to audit and needful be done in future and compliance shown to audit.

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Para No. 18: Non Production of Record
(Memo No. 1, 3, 4, 11 & 17)

(A.R.A - 28 of 1955)

70

The under mentioned records have not been produced to audit in spite of audit memos and verbal requests. The record may be shown at the time of next audit.

1. Spouse Information
2. Property Register
3. Liveries Register
4. Medical Reimbursement Register
5. GAR - VI Stock Register
6. List of off road vehicles
7. Vehicle repair policy of D/S
8. Fidelity / Surety Bond of Cashier
9. Photocopy Register

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Para settled in view of
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as fresh in annual
audit report of 2015-16

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Drexel Invoice to [unclear]

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No.	Date	Vehicle No.	Qty
1	1/4/04	0251637	34
2	4/4/04	050 05	39
3	6/4/04	050 117	24
4	10/4/04	050 139	30
5	13/4/04	050 157	50
6	15/4/04	050 176	33
7	15/4/04	050 178	40
8	16/4/04	050 195	10
9	20/4/04	050 228	41
10	21/4/04	050 237	32
11	26/4/04	050 260	50
12	28/4/04	050 272	35
13	30/4/04	050 280	26
14	1/5/04	050 311	58
15	6/5/04	050 321	23
16	6/5/04	050 332	25
17	9/5/04	050 336	61
18	13/5/04	050 358	36
19	14/5/04	050 372	38
20	20/5/04	050 389	38
21	21/5/04	050 399	40
22	24/5/04	050 394	70
23	28/5/04	050 399	35
24	28/5/04	050 399	31
25	2/6/04	050 386	23
26	7/6/04	050 513	23
27	10/6/04	050 524	10
28	11/6/04	050 520	27

992 (A)

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 108/10

Date	Structure No	Oty
13/6/04	500532	50
17/6/04	500540	27
22/6/04	500559	30
24/6/04	500580	22
26/6/04	500591	46
28/6/04	500600	20
29/6/04	5007918	36
30/6/04	500814	38
6/7/04	500824	10
7/7/04	500862	28
14/7/04	500870	27
14/7/04	500901	39
14/7/04	500906	21
14/7/04	500909	33
17/7/04	500925	60
24/7/04	5009391	28
23/7/04	500956	36
28/7/04	500976	35
30/7/04	500984	20
31/7/04	500985	30
2/8/04	500987	31
6/8/04	500988	34
9/8/04	500989	33
10/8/04	500993	66
12/8/04	500996	32
13/8/04	500997	20
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Date

Voucher No

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Date	Voucher No	
21/4/04	019207	30
24/8/04	019221	40
25/8/04	019226	24
26/8/04	019227	33
31/8/04	019253	23
3/9/04	019265	35
2/9/04	019285	31
13/9/04	019305	29
4/9/04	019312	32
21/9/04	019341	33
22/9/04	019349	41
25/9/04	019360	26
25/9/04	019382	35
25/9/04	019384	20
1/10/04	019392	27
6/10/04	019511	35
7/10/04	019512	28
13/10/04	019512	26
14/10/04	019515	30
21/10/04	019522	4
21/10/04	019525	20
22/10/04	019536	40
22/10/04	019560	20
22/10/04	019567	29
22/10/04	019574	35
22/10/04	019583	29

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9/11/04

11/11/04

12/11/04

17/11/04

24/11/04

21/11/04

27/11/04

29/11/04

6/12/04

6/12/04

13/12/04

13/12/04

16/12/04

20/12/04

23/12/04

27/12/04

31/12/04

21/12/04

6/1/05

7/1/05

14/1/05

17/1/05

22/1/05

23/1/05

31/1/05

Branch No.

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Sl. No.	Date	Volume	liters
109	1/2/05	015471	25
110	1/2/05	015476	9
111	7/2/05	015498	25
112	9/2/05	015903	33
113	14/2/05	015927	30
114	14/2/05	015931	36
115	19/2/05	015950	31
116	24/2/05	015978	35
117	26/02/05	015982	32
118	2/3/05	000126	35
119	7/3/05	000143	33
120	7/3/05	000147	25
121	11/3/05	000159	20
122	4/3/05	000169	30
123	16/3/05	00019	28
124	21/3/05	000216	38
125	21/3/05	000222	29
126	29/3/05	000252	25
127	30/3/05	000263	25
128	30/3/05	000265	38
129	31/3/05	000270	20
	31/3/05	000271	37
			<u>639</u> (E)

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Total Diesel issued to Workshop
 = (A) + (B) + (C) + (D) + (E)
 = 992 + 822 + 772 + 1012 + 639
 = 4247 liters

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104/c

1. Sh. Dalbir Singh, D.I.F. - 4/1/11

Gross Total Income: Rs 1,63,469
 Less T.M.F. : Rs 1,560
 Rs 1,61,909
 Less Standard Ded. Rs 30,000
 Rs 1,31,909

Savings:
 GPF Rs 45,000
 UTI/IS Rs 360
 Rs. 45,360

or. say Rs 1,31,910

Rebate @ 20% Rs 907

Tax
 Total Tax : Rs 15,383
 Less Rebate : Rs 907
 Balance Tax Rs 6318
 Edm. Cus @ 2% Rs 126
 Total Recoverable Tax Rs 6436

2. Sh. Ram Kumar, F.M. - 7/6/11

Gross Total Income : Rs 1,45,818
 Less T.M.F. : Rs 1,560
 Rs 1,44,258
 Less Standard Ded. Rs 30,000
 Rs 1,14,258

Savings
 GPF Rs 36,000
 UTI/IS Rs 360
 Rs 36,360
 Rebate @ 20% Rs 7,272

Tax
 Total Tax : Rs 11,852
 Less Rebate : Rs 7,272
 Balance Tax Rs 4580
 Edm. Cus : Rs 920
 Total Tax to be Recovered : Rs 4872

3

Sh. Randhir Singh, D/R - 218

Savings

Gross Total Income Rs 1,75,292
 Less TPI/IRA Rs 1,560
 Rs 1,73,732
 Less Standard Ded. Rs 30,000
 Rs 1,43,732

GPF Rs 68,400
 UTE/IGS Rs 360
 Rs 68,760
 Rebate @ 20% Rs 13,752

or say Rs 1,43,730

Tax: Rs 17,746
 Less Rebate Rs 13,752
 Balance Tax Rs 3,994
 Edm. Cuss Rs 80
 Total Tax Rs 4,074
 To be Recovered

101
 142
 100
 100
 100

109/L

4

Sh. Jeebinder Singh, F/P - 796

Savings

Gross Income Rs 1,46,034
 Less TPI/IRA Rs 1,560
 Rs 1,44,474
 Less Standard Ded. Rs 30,000
 Rs 1,14,474
 or say Rs 1,14,474

GPF Rs 55,300
 UTE/IGS Rs 360
 Total Rs 55,660
 Rebate @ 20% Rs 11,132

Tax: Rs 11,804
 Less Rebate Rs 9,132
 Balance Tax Rs 2,672
 Edm. Cuss Rs 25
 Balance Tax Rs 2,697
 To be Recovered

5

Sh. Ram Chandra, D/R - 161/387

Gross Salary Rs 1,23,127
 Less TPI/IRA Rs 1,560
 Rs 1,21,567
 Less Standard Ded. Rs 30,000
 Rs 91,567
 or say Rs 91,560

GPF Rs 60,000
 UTE/IGS Rs 360
 Insurance Prem. Rs 11,598
 Total Rs 71,958
 or Rs 70,000
 Rebate @ 20% Rs 14,000

Tax Rs 15,014
 Less Rebate Rs 14,000
 Balance Tax Rs 1,014
 Edm. Cuss Rs 10
 Tax Recovered Rs 10
 Balance Tax To be Recovered Rs 1,000

To be Recovered Rs 1,000/-

161
 109
 102/10
 89
 5
 24
 13

6. Sh. Dhanambir Singh LF - 743
 Gross Total Income: Rs 1,61,374
 Less TA/WA: Rs 1,560
 Less Standard Ded. Rs 1,59,814
 Rs 30,000
 Rs 1,29,814

GPF: Rs 48,000
 UTE/95: Rs 360
 Rs 48,360
 Rebate @ 20%: Rs 9,672

Tax: Rs 14,962
 Less Rebate: Rs 9,672
 Balance Tax Rs: 52,901
 Edm. Cess: Rs 108
 Total Tax Rs: 53,969

7. Sh. Vijay Pal LF - 755
 Gross Income: Rs 1,47,034
 Less TA/WA: Rs 1,560
 Less Standard Ded. Rs 1,45,474
 Rs 30,000
 Rs 1,15,474

Savings:-
 GPF: Rs 50,400
 UTE/95: Rs 360
 Rs 50,760
 Rebate @ 20%: Rs 10,152

Tax: Rs 12,098
 Less Rebate: Rs 10,152
 Tax: Rs 1,946
 Edm. Cess: Rs 39
 Total Tax Rs: 1,985

8. Sh. Subir Singh LF - 602
 Gross Income: Rs 1,70,195
 Less TA/WA: Rs 1,560
 Less Standard Ded. Rs 1,68,635
 Rs 30,000
 Rs 1,38,635

Savings:-
 GPF: Rs 60,000
 UTE/95: Rs 360
 Rs 60,360
 LIC Premium: Rs 13,390
 Rs 75,750
 Rebate @ 20%: Rs 15,150
 Rs 60,600

Tax: Rs 16,718
 Less Rebate: Rs 11,000
 Balance Tax: Rs 2,728
 Tax. Cess: Rs 771
 Tax to be Returned: Rs 1,958
 Total Tax: Rs 1,972
 Edm. Cess: Rs 40

101

88

55
101/2
44

Gross Salary Rs 1,47,054
 Less T.A./H.A Rs 1520
Rs 1,45,474
 Standard Ded. Rs 30,000
Rs 1,15,474

Savings:-
 GPF : Rs 50,400
 UTE/RS : Rs 360
Rs 50,760
 Rebate @ 20% Rs 10,152

Tax	
	Rs 12099
Less Rebate	Rs 10152
Income Tax	Rs 1947
Edy. Cess	Rs 319
Total Tax To be Recd	Rs 1986

PARA 45

100

85

(2007-09)

100%

20/11

PARA 1

(Reference Memo NO.2 Dated 2/7/2009)

Sub: Income Tax

Para 11

45

- During the test check of the records of Income Tax, PBR & saving documents for the year 2007-08, It has been observed that short recovery of Rs. 16440/ on account of Income Tax as details given Annexure-I has been made by the DDO, which may be recovered after due verification of facts and figures under intimation to audit.
2. The rebate U/s 80-C etc. has been allowed by the DDO, but saving documents thereof (as given in Annexure-G) under which said rebate was allowed has not been produced to audit for scrutiny, which may be furnished, failing which the Income Tax on the said amount may be calculated & be recovered under intimation to audit.
 3. DDO has not been produced/maintained the calculation sheet and details of Income, Saving on the GPF, UTGIES, recovery of Income Tax in the prescribed Performa, which may be completed and be shown to Audit.

PARA-47

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98/c
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PARA No. 4³

(Reference Memo NO.6 Dated 7/7/2009)

Sub: Service Book/Leave records.

Test check of the Service Books of the staff of DFS, Moti Nagar, New Delhi, following irregularities have been noticed:-

The pay of the following officials drawn in excess. The amount of increment has been allowed in excess, which may be corrected and over payment of Pay & Allowances as shown against each may be recovered after due verification of facts and figures under intimation to audit:

S.No.	Name of officials	Pay drawn		Pay should drawn	Recovery of Pay & allowances (6/2009)
		Date	Pay		
1.	Sh. Raj Vir Singh, DVR	1-7-2007	Rs. 11010	Rs. 11000	Rs. 305
		1-7-2008	Rs. 11410	Rs. 11400	
2.	Sh. Bhagwan, DVR	1-7-2006	Rs. 10820	Rs. 10810	Rs. 1213
		1-7-2007	Rs. 11230	Rs. 11210	
		1-7-2008	Rs. 11660	Rs. 11620	
				Total	Rs. 1518

47

73

PARA No. 5 ^H

(Reference Memo NO.9 Dated 8/7/2009)

Sub: Unutilization of Budget.

As per statement furnished by the DDO Moti Nagar, New Delhi the Unit had neither utilized the funds nor it has been surrendered within the stipulated period. Reasons thereof may be elucidated to audit.

2007-08

(Rs. In Lacs)

S.No.	Head of Account	Funds allotted	Expenditure incurred	Saving of funds
1.	M&V (Non Plan)	315	299.52	15.48
2.	M&E (Plan)	384	373.00	11.00

2008-09

(Rs. In Lacs)

S.No.	Head of Account	Funds allotted	Expenditure incurred	Saving of funds
1.	M&E(Plan)	955	879.28	75.72
2.	POL (Non Plan)	90	82.59	7.41
3.	Medical(Non Plan)	20	14.54	5.46
4.	M&V(Non Plan)	112.50	109.48	3.02

Para settled in view of
the replies submitted
by the office.
4/11
27/11
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PARA No. 5

(Reference Memo NO.1 Dated 18/6/2009)

Sub: Non Production of records.

1. Expenditure control Register.
2. Contingent Charge Register.
3. Purchase files.
4. Stock register, Dead stock register.
5. History sheets of vehicles under the control of Fire Department and Log Books of vehicles of units under the control of HOO/Divisional Officer, Moti Nagar.
6. Records of Fire Stations, Training Centre, Band Unit, Workshop.
7. Income Tax for 2008-09 and calculation sheets of 2007-08.
8. Advance Drawl register.
9. Spouse information of the staff.
10. GPF Broadsheet of Group-D staff.
11. Postal stamp Register.
12. PBRs and Bill register for 2008-09.
13. Register for LTC, Medical reimbursement claim, Tuition fee, OTA, TA, Long term & short term advances.
14. Register/record of Fire reports of all Fire stations.
15. Indents (Requisition slips) for POL of all Fire Stations /Div. Office.

ac

Para settled with taken as
fresh in Audit report
of 2015-18.

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(A.S.KHATI)

I.A.O

AUDIT PARY No. VII

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Annexure-I

Statement of Recovery of Income Tax for the period 2007-08

S.No.	Name of Officer/Designation	Amount of Income Tax to recovered	
		Income Tax+Cess	Total
1.	Sh. A.K.Sharma, STO	Rs. 1154+35	Rs. 1189
2.	Sh. Randhir Singh, DVR.	Rs. 634+19	Rs. 653
3.	Sh. Ajit Singh, F.M.	Rs. 628+19	Rs. 647
4.	Sh. Govind Singh, LF	Rs. 1140+34	Rs. 1174
5.	Sh. Virender, DVR	Rs. 598+18	Rs. 616
6.	Sh. Azad Singh, SO	Rs. 11316+339	Rs. 11655
7.	Sh. H.S.Meena DANICS (arrear of Rs. 2457)	Rs. 491+15	Rs. 506
		Total	Rs. 16440

Sr. No.	Name of Official	Required Documents U/S 80-C
1-	Sh. A K Sharma STO	LIC Rs 49000=
2	" Hans Raj LF	" 65039=
3-	Sushel Kumar, DVR	" 5148/- PPF 2000=
4-	Vijay Singh LF	" 10799=
5-	Mohandas LF	LIC/PLI Rs 5195=
6-	Sh. Bha. ADO	Savings Rs 26800=
7-	Chhaganlal, SO	PLI 7645=
8-	Dalbir Singh DVR	TF 4125=
9-	Norendra, DVR	LIC Rs 11000=
10-	Sahel Jaisan, Meek	LIC " 13799=
11-	Des Raj, Meek	LIC Rs 16116= Govt part of bank require
12-	Devi SGL, Filer	TF 7550=
13-	Raj Ashim B Smith	LIC 4741 and Rebat of Rs 18000/- allowed without Govt part LIC Rs 10,000=
14-	S. Chander	
15-	Des Raj, Filer	
15-	A K Jaisan, STO	Saving Rs 12000=
16-	Ashwin Kumar, SO	TF 4649, LIC 10988=
17-	Ranvir Singh LF	TF 9565=
18-	V. Kram Singh DVR	LIC 5806=
19-	Suresh Singh	LIC 25263=
20-	Arjun Das, ADO	" 9452=
21-	Sanid Chaudhary STO	" 10,000=
22-	Om Prakash SO	" 17874=
23-	Taj Singh, FM	PLI 5150=
24-	Ashok Kumar, FM	TF 12000=
25-	Raj Singh FM	" 12000=
26-	Ranvir Singh STO	LIC 34000=
27-	Sumit Kumar, SO	" 39962=
28-	Rishi Kumar DVR	" 14536= PLI 6285=
29-	Karambir Singh, DVR	" 23377=
30-	Ramesh Kumar, FM	" 28131=
31-	Ranvir Singh "	" 8372=
32-	Vijay Prakash "	" 28300=

(93) 78
93/c (15) (29) (5) (17)

PART III
Test Audit Note on the Accounts of O/o
Delhi Fire Station Moti Nagar, New Delhi
For the period 2007-08 to 2008-09

During the course of test check of records, of DFS Moti Nagar, New Delhi for the year 2007-08 to 2008-09 the following shortcomings have been noticed. Which may be corrected/completed under intimation to audit.

TAN No.1

(Reference Memo no. 6 Dated: 7-7-2009)

Sub: - **Service Book/Leave records.**

1. Nomination of GPF, UTGIES, DCRG and details of family of officials as given in Annexure-N1 have not been produced/pasted in the Service Book of the officials.
2. Service verification of the officials (Annexure-N2) have not been made for the audit period.
3. Leave account have not been completed or signed by the Competent authority (Annexure-N3).
4. Pay drawn as per 6th Pay Commission report, but entry of fixation not been made in the Service Book. In some cases pay fixed/drawn but fixation orders has not been pasted in the Service Book (Annexure-N4).
5. 1st page of Service Book has not been signed/attested (Annexure-N5).
6. Increment granted time to time to Sh. Rajesh Kumar, FM 157/56, but it has not signed by the HOO. Appointment entry of Sh. Rakesh Kumar, FM 179/56, Sh. Tej Bhan Bhardwaj, FM 27/56, Sh. Surjeet Rana, FO 28/61, Sh. Rajpal, S.K. has not been attested by the competent authority. Promotion entry of Sh. Jai Prakash, SO, Sh. Mohd. Waseem, Sh. Pawan Singh, LFM, Sh. Vinod, FO and Sh. Jagdish, UD C have not been attested.
7. Sh. Jagdish, LDC has appointed on 19-9-2008 but the Service Book has not been maintained, Sh. Jagdish, UDC had joined DFS Deptt. as on 13-8-2008 but entry of Taken on Strength and pay fixation have not been made in the Service Book. Reason thereof may be clarified.
8. Service Book of Sh. Ram Kumar Tyagi in torn condition.
Similar other cases may be reviewed and compliance shown to audit.

TAN. No.2

(Reference Memo no. 8 Dated: 8-7-2009)

Sub: - Bill Register, Contingent Vouchers & Acquaintance Roll.

Bill Register

- (i) Bill No. 1199 to 1200 & 1209 to 1213 have not been entered in the Bill Register for the year 2008-09. Date, particulars, amount of bill, signature of DDO has not been recorded. In the absence of details of bill and signature of DDO the authenticity of bill register could not be ascertained.
- (ii) Status/details of bill recorded at Sr. No. 1058, 1128, 1134, 1135, 1232, 1241 of 2007-09 have not been recorded.
- (iii) Bill No. 1116 dt. 9-3-2009, 1180 to 1216 dt. 31-3-2009) except 1209 to 1213) have not been entered but status thereof whether these bills were presented/passed or cheque issued or not been recorded in the register.
- (iv) Payment made against the contingent Cr. By "A" category cheque but receipt thereof not been attached.
- (v) Revenue Stamps has not been posted as mentioned in the memo.
- (vi) Proper acquaintance Roll/Register has not been maintained.

TAN No.3

(Reference Memo no. 4 Dated: 3-7-2009)

Sub: - Pay Bill Register

Test check of the PBR for 2007-08 following shortcomings has been observed:-

1. Pay & allowances have been drawn and entered in the PBR but these entries have not been checked/signed by the DDO, hence the authenticity of the PBRs could not be ascertained.
2. Short term advances/Withdrawn of GPF/HBA etc. drawn but entries thereof and Nos. of installments of the advances have not been mad/ worked out and it never been verified by the DDO.
3. The Pay & allowances drawn in each month, but bill no. and date thereof have not been recorded.
4. The GPF advances of Rs. 18000/- In 7/2007 in r/o Sh. Rajesh Prasad UDC, but it has not been recorded till 2/2008.
5. Prescribed Columns in the PBR i.e. Scale of Pay, DNI, date of birth, GPF No., Address of Govt. accommodation etc. have not been completed.
6. Abstract of Pay Bills has not been completed/filled.

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90
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TAN No.4

(Reference Memo no. 7 Dated: 8-7-2009)

Sub: - Laxity In Depositing the Remittances in the Bank.

It has been observed that the DDO had not been deposited the Remittances within the stipulated period in to Bank. Some examples are given below. Reasons thereof may be elucidated to audit.

S.No.	Date of Receipt/GAR-6 No.	Amount	date of deposit in Bank	Period of delay in deposit
1.	7844/18-3-2009	Rs. 23896/-	31-3-2009	13 days
2.	7845/19-3-2009	Rs 3600/-	31-3-2009	12 days
3.	7846/24-3-2009	Rs 5558/-	31-3-2009	7 days
4.	7829/29-12-2009	Rs 71500/-	5-1-2009	7 days
5.	2557/3-3-2008	Rs 84000/-	17-9-2008	6 months 16 days
6.	7821/11-2-2009	Rs 500/-	19-2-2009	8 days

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89/16
09
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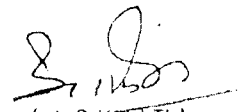
TAN No.5

(Reference Memo no. 5 Dated: 6-7-2009)

Sub: - Petro Pump records.

Test check of Petrol & Diesel stock & Issue register for 2007-08 & 2008-09, following irregularities/shortcomings have been noticed:-

1. DIP reading of the tanks has not been recorded in the Register of PGL. Resulted the loss due to evaporation could not be ascertained nor the department has recorded/reduced the quantity of Petrol/Diesel in the Stock register due to evaporation.
2. Each entry on account of issue and receipt of POL made in the stock register has not been verified by the Incharge of the Petrol Pump.
3. Petrol/Diesel had been issued without indent. Some examples are given in Annexure-P and M respectively.
4. The requisition slips/Indents are without quantity of Petrol/Diesel.
5. The Diesel was issued to Workshop as shown in the Annexure-S but the log books of said vehicles have not been produced or scrutiny.


(A.S. KHATI)

I.A.O.

AUDIT PARTY No. VII

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ANNEXURE - F

Sr. No.	Vehicle No.	Retrol. Qty (lic)	D.O	Unit/DFS
1-	M C 110	10	27-2-08	F A S M I
2-	M P - 10	05	8-2-08	Motoring
3-	Loose Patrol	26	8-2-08	"
4-	"	20	10-2-08	"
5-	C-3	26	11-2-08	Abw. Ngr.
6-	M C - 101	10	12-2-08	P B M A
7-	C-9	26	13-2-08	H.S.
8-	C-9	21	19-2-08	"
9-	C-8	23	22-2-08	"
10-	M C 110	40	12-2-08	"
10-	V-1	29		Roop Ngr.
11-	V-7	39		
12-	Loose Patrol	21	10-2-08	Motoring
13-	V-1	32	2-3-09	Jwalahri
14-	H.P.P.	14	5-3-09	Motoring
15-	V-1	31	6-3-09	J. hoi
16-	C-3	39	6-3-09	Abw. Ngr. P.
17-	V-1	28	24-3-09	J. hoi
18-	d. Conductor	08	24-3-09	Motoring
19-	C-9	33	26-3-09	C. Cross
20-	N-4	29	26-3-09	N. P. 106
21-	V-1	32	27-3-09	J. hoi
22-	V-3	29	28-3-09	P B M A
23-	V-10	33	28-3-09	Loose Ngr.
24-	M-C-101	27	31-3-09	N. P. 106

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ANNEXURE - M

Sr.	Vehicle	Diesel Qty (Ltr)	Date	Unit / SRS
1.	MP-1	37	5-2-08	H.Q.
2.	MP-2C	38	6-2-08	Kohini
3.	WT 333	174	10-2-08	Shahdara
4.	WB-4	88	"	Mehina Rd.
5.	M.P 1	36	"	H.Q.
6.	Loose Diesel	250	13-2-08	Mohalgr.
7.	WT-177	50	15-2-08	Paekhim Vihar
8.	Q-11	33	22-2-08	Laxmi Nagar
9.	Q-2	43	23-2-08	Shankar Road
10.	Q-4	43	19-3-09	Dy Sng (home)
11.	Q-4	42	26-3-09	Do-
12.	Loose Diesel	200	17-3-09	Mohalgr
13.	Do	200	25-3-09	"
14.	WB-2	188	29-3-09	J.A. Road.
15.	MP-17	30	"	Roop Nagar
16.	Q-12	42	30-3-09	Jwalakuri
17.	Q-62	39	31-3-09	Shamard.
18.	Q-8	48	21-3-09	S.P.M.

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ANNAPURÉ - 5

Statement of Quantity of Diesel issued to Workshop

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SNo	Vehicle no	Qty	Date
1.	M.P. - 23	45	4-2-08
2.	M.P. 21	36	"
3.	W.T. 155	50	14-2-08
4.	M.P. - 19	28	"
5.	M.P. 23	40	15-2-08
6.	M.P. - 20	42	"
7.	M.P. 21	43	16-2-08
8.	M.P. 21	20	23-2-08
9.	M.P. - 19	40	27-2-08
10.	M.P. - 213	37	"
11.	WB - 47	50	4-3-09
12.	WB - 48	50	"
13.	WB - 41	50	"
14.	WB - 45	50	"
15.	M.P. - 23	43	"
16.	M.P. - 19	34	9-3-09
17.	M.P. - 20	39	12-3-09
18.	M.P. - 21	41	16-3-09
19.	WB - 39	60	"
20.	WB - 46	60	"
21.	WB - 44	60	"
22.	WB - 43	60	"
23.	M.P. 20	32	21-3-09
24.	M.P. - 19	34	25-3-09
25.	M.P. - 23	41	26-3-09
26.	M.P. 20	30	30-3-09

Terminations of Gf JTGEIS, DCRG, GPF & Details of family not Pasted in the Service Book.

Handwritten notes and initials in the top right corner.

Sl. No. Name & Rang.

- 1. Sh. Munsi Ram, S.O.
- 2. " Rajbir Singh, DVR
- 3. " Rajesh Kumar, FM
- 4. " Kuldeep Kumar, "
- 5. " Suresh Choudhary, DVR
- 6. " Jaikumar Debbar, Fm/DVR
- 7. M. S. Dhillon, ^{Jahly} S/O
- 8. " Laxmi Narayan, FM
- 9. " Rakesh Kumar, FM
- 10. " Raj Kumar, Fm/DVR
- 11. " Raj Kishan Harit, DVR
- 12. " ~~Laxmi~~ ^{Sher Singh}, FM
- 13. " Jagbir Singh, FM
- 14. " Swinder Singh, "
- 15. " Dharamender Singh, "
- 16. " Kalicharan, "
- 17. " Davender Kumar, "
- 18. " Hari Om, FM
- 19. " Raj Kumar, "
- 20. " Madan Lal, LAM
- 21. " Jai Prakash, SO
- 22. " Vinender Singh, FM
- 23. " Pravinpal Singh, "
- 24. " S.K. Dua, ADO
- 25. " Manjeet Singh, FO
- 26. " Sarjeet Rana, "
- 27. " Prem Singh, "

- 28. " Sh. Poojan Kumar, FO
 - 29. " Vinay Prakash, "
 - 30. " Ram Prakash Tyagi, "
 - 31. " Rajender Kumar, Filter
 - 32. " Raj Bhatt, Black Smith
 - 33. " Krishan Kumar, Filter
- 1st Service Book not enclosed with the Personal file.
- 34. " Mohd. Yaseen
 - 35. " Sahid Hussain, mechanic
 - 36. " Durga Prasad, "
 - 37. " Bhejwan, DVR
 - 38. " Vinod Kumar, FO
 - 39. " Sita Ram, SK
 - 40. " Jagvinder, Peon
 - 41. " Jaikishan, F
 - 42. " Ram Dutt, S.O
 - 43. " Mohinder Kumar, FM

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Sl. No.	Name & Designation	Service Warrant Period
1	Sh. Munari Ram, S.O.	1-7-01 to 31-5-06
2	Sh. Rajbir Singh, D.V.R 20/44	1-3-03 to 30-11-04 & 1-5-07 to 30-4-08
3	Rajesh Kumar, F.MIS 7/56	28-10-96 to 30-9-02 & 1-10-07 to 30-6-08
4	Suresh Chond, D.V.R 1/48	1-6-89 to 28-7-08, Stomph kashwan 21-6-07 to 30-6-08
5	Jai Kumar Dabas, F.M. D.V.R 5/55	21-3-95 to 29-2-00 & 1-3-07 to 28-2-09
6	M.S. Dawyo, STO	1-3-00 to 28-2-04
7	Laxmi Narayan, F.M. 1/53	21-6-92 to 31-3-96
8	Rakesh Kumar, F.M. 17/56	28-10-96 to 30-9-02
9	Raj Kumar, F.M. D.V.R 6/55	1-10-99 to 29-2-00 & 1-3-06 to 28-7-08
10	Raj Kishan Havit, D.V.R 2/46	1-8-06 to 30-6-07
11	Sher Singh, F.M. 6/59	4-12-91 to 31-3-97
12	Sunder Singh, F.M. 8/12	1-12-06 to 30-11-08
13	Bhraminder Bhraminder Singh	1-8-06 to 31-7-08
14	Kaushal, F.M. 5/56	21-8-96 to 31-7-01
15	Tej Bhan Bhanawat	21-8-06 to 30-6-98 & 1/8/07 to 31-7-08
16	Jai Kakash, SO	1-11-98 to 31-3-05
17	Vishal Singh, F.M. 9/17	26-10-88 to 21-3-97, 1-9-04 to 28-7-05 & 1-9-07 to 31-8-08
18	Ram Singh, FO	1-12-06 to 30-6-08
19	Uday Prakash, FO	1-12-05 to 31-12-06 & 1-12-07 to 30-6-08
20	Ranbir Singh, F.M. 7/53	23-1-92 to 31-3-05 & 1-8-07 to 30-6-08
21	Bijender Singh, Fitter	1-10-97 to 30-6-08
22	Raj Bhan, Block Smith	1-10-97 to till date
23	Durga Prasad, Fitter (Mechanic)	1-10-99 to 28-7-08
24	Sanjay Kashyab, A.E. Auto	1-3-01 to 30-8-08
25	S.P. Ram, Sweeper	21-8-02 to 31-1-06
26	Jaginder, Labn.	19-2-99 to 28-7-05 & 1-7-08 to 30-6-08
27	Ram Dutt, S.O.	1-3-02 to 21-3-05
28	Mohinder Singh, F.M. 9/20	1-8-04 to 31-7-05

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Dist of Leave Alc. not Completed & Not signed by the Competent Authority

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MEMORANDUM N-3

63/13
24/98

S.No.	Name & Designation	Period	Remarks
1	Sh. Munari Ram, SO	1-7-05 to 20-6-09	
2	" Rajbir Singh, DUR	Not signed	
3	Rajesh Kumar, FM 157/56	w.e.f 22-X-96 to 30-6-09	not signed
4	" Kaldeep Singh, FM 17/53	w.e.f 1-1-03 to 30-6-09	not completed Alc not signed from aplt.
5	Suresh Chandra, DR	1-7-02 to 30-6-09	not signed
6	" Jaibhaskar Dobas, FM/DUR		Alc not correct w.e.f 1-1-01
7	M.S. Dahiya, S/O	1-7-00 to 31/12/07	not signed & after work not completed
8	Laxmi Narayan, FM 14/53		not signed. upto 30-6-07
9	Rakesh Kumar, FM 17/56		w.e.f 1-7-04 Alc wrongly maintained & Lead Balance as on 30-6-09 = 74 instead of 114
10	Rajkiran Kaur, DUR		→ 1-11-95 not signed
11	Sh. Sheer Singh, FM 65/52		→ Not signed & So many cuttings not attested
12	" Dharamender Singh		07-8-96 to 30/6/09 not signed
13	Kalicharan, FM 158/56		E.L. granted at page no 10 but not signed
14	" Madan Lal, LFM		Alc not signed & not maintained in proper way
15	" Jaibhaskar, SO		Not signed
16	S.K. Dahiya, A/O		Alc not signed & cuttings not attested
17	" Manjeet Singh, FO		→ Alc not signed
18	" Prem Singh, FO		do
19	" Raveen Kumar, FO		do
20	" Raveen Singh, LFM 56		do
21	" Sanjay Kashyap, A/E, Auto	1-7-00 to 30/6/09	Alc not signed
22	" Jagvinder Singh, Peon		So many cuttings has been made but not attested
			→ E.L Alc wrong w.e.f 1-1-02, Balance forward 53 instead of 43.

Pay fixation entry has not been sent for sheet not pasted in the Service Book.

Sl. No.	Name & Desig.
1	Sh. Sita Ram, SK.
2	" Jaywinder Singh, Ikon
2	" Jagdish, UDC.
4	" Ram Dutt, SO
5	" Suresh Kumar, AG, Aulo.
6	" Bhujang, DCR —
7	" Durga Prasad, fitter/mechanic
8	" Ram Singh, F.M. 7/53
9	" Bijender Kumar, fitter
10	" Raj Singh, Block Smith
11	" Kishan Kumar, fitter
12	" Mohd. Yaseen
13	" Sawai Hussain, mechanic
14	" Phool Kumar, fm
15	" S. K. Das, ADO.
16	" Sargat, Rona, FO
17	" Praveen Singh, FO
18	" Praveen Kumar, FO
19	" Raj Kumar, LFM
20	" Madan Lal, LFM
21	" Jai Prakash, SO.
22	" Viswinder Singh, FM
23	" Dhanraj Kumar, FM 128/56
24	" Eshwari Singh, FM 84/12
25	" Rajbir Singh, FM DRA 30/15

1st Page of Service Book have not been attested

CG

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Annexure N-5

6/11/20
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Sr. No. Name & Designation

1. Sh. Rajesh Kumar. FM/157/56
2. " Rajesh Kumar FM/179/56
3. " Davinder Kumar. FM/128/56
4. " Tej Bahon Bhardwaj. FM/87/56
5. " Virender Singh, FM/9/47
6. " Sarjeet Rana FO
7. " Ram Kumar Tyagi, Service Book in torn Condition
8. " Rajpal, sk, APT. Entry has not been signed by HOO
9. " Sitaran "

PARA NO.2

Audit Memo No. 6 Dt. - 08.06.2012

Sub: - Non- Adjustment of Medical Advances of Rs. 19,80,962/-

As per the Medical Rules, advance paid to the official is to be adjusted against the relevant claim and balance, if any, recovered from pay in four installments.

When advance is paid direct to the hospital, the employee should submit the adjustment bills for final settlement within one month from the date of his discharge from hospital. The Head of office will correspondence direct with the hospital for refund of the unutilized balance, if any. 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.

It has been noticed that following Medical advances amounting to Rs. 19,80,962/- were lying unadjusted.

	BILL NO.	DATE	AMOUNT	Name of the employee
1.	4314	01.11.05	9,45,000/-	Sh. Surender
2.	128	24.05.06	29450/-	Sh. Ram Bir
3	506	09.07.06	63000/-	Sh.Kapil
4.	113	25.04.08	177865/-	Sh. Jai Parkash
5.	199	29.05.08	250350/-	Sh. Kuldeep Singh
6.	331	17.04.08	72900/-	Sh. Mehar Singh
7.	1106	03.02.09	54,000/-	Sh. Narender Partab
8.	-	27.05.09	117000/-	Sh. Bijender Singh
9.	-	26.08.10	151667/-	Sh. Dil Bagh Singh
10.	1389	01.05.11	119730/-	Sh. Bijender Singh

It was noticed that neither the department submitted the adjustment bills of the above advances nor the office made any correspondence with the department to settle the advances in time. Medical advance register is not maintained by the office. Necessary steps may be taken to settle the above advances at the earliest under intimation to audit.

Raj Pal

PARA-49
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PARA NO.3

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Audit Memo No. 8 Dt.-12.06.2012

Sub: Short recovery of DGEHS amounting to Rs. 67,270/-

49
Vide letter No. F. 25(iii)/DGEHS/140/DHS/09/44413-18 dated 20.8.10 received from Directorate of Health Services. The rate of DGEHS has been revised w.e.f. 01.08.2010. During the course of test check of record, it has been noticed that the deptt. has revised the rate of DGEHS from 10/2010 instead of 08/2010. Hence, there was a short recovery of contribution towards DGEHS in respect of officials as per Annexure-A attached. Necessary recovery be made from the concerned officer/officials after due verification of records under intimation to Audit.

Other similar cases may also be reviewed at your own level.

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PARA NO. 4

Audit Memo No. 5 Dt. - 08.06.2012

50
Sub- Payment of electricity bills of Rs. 4,85,858/- on average basis. PARA-50

Scrutiny of electricity bills payment register/record for the year 2010-11 of the division revealed that the Head of office, Moti Nagar Division had been remitting electricity charges to BSES for electricity connections in different fire stations. Some of the details of payment made during 2010-11 are as under-

S. No.	Name of Fire station	Bill No. & date	Amount Paid
1.	Jwalapuri	1454 Dt.20.01.2011	Rs. 143750.00
2.	Moti Nagar	1337 Dt.21.12.2010	Rs. 204420.00
3.	Moti Nagar	1528 Dt.14.02.2011	Rs. 18062.00
4.	Moti Nagar	1529 Dt.14.02.2011	Rs. 6197.00
5.	Paschim Vihar	1527 Dt.14.02.2011	Rs. 73648.00
6.	Moti Nagar	1493 Dt.27.01.2011	Rs. 5392.00
7.	Moti Nagar	1471 Dt.20.01.2011	Rs. 19979.00
8.	Moti Nagar	1192 Dt.22.11.2010	Rs. 14410.00
		Total	Rs. 485858.00

Further scrutiny revealed that the payment of these electricity bills had been made on average basis instead of actual consumption basis. Head of office, Moti Nagar Division did not make any effort to get final bill on the basis of the electricity reading which is consumed by different fire station from the BSES.. Thus inaction on the part of the office resulted into adhoc payment of electricity charges amounting to Rs. 485858/- during the year 2010-11, which was irregular and needs immediate remedial measures.

Rajpal

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Annexure-A							
NAME OF FIRE STATION i.e. BAWANA, NARELA & DSIDC.							
NAME	G.PAY	period	Months	Subscripti on DUE	Subscripti on Deduction	Diff.2 Months	Total amount to be recovered.
Sri Parksh	4200	08/10&9/10	2 Months	225x2	100x2	125x2	250
Iqbal Singh	4200	08/10&9/10	2 Months	225x2	100x2	125x2	250
Rajbir Singh	4200	08/10&9/10	2 Months	225x2	100x2	125x2	250
Naresh Kr,	4200	08/10&9/10	2 Months	225x2	100x2	125x2	250
Balwan Singh	4200	08/10&9/10	2 Months	225x2	100x2	125x2	250
Rajbir Singh	4200	08/10&9/10	2 Months	225x2	100x2	125x2	250
rRam Dutt	4200	08/10&9/10	2 Months	225x2	100x2	125x2	250
Jai Pal Singh	4200	08/10&9/10	2 Months	225x2	100x2	125x2	250
Karam Veer	4200	08/10&9/10	2 Months	225x2	100x2	125x2	250
Y.P.Singh	4200	08/10&9/10	2 Months	225x2	100x2	125x2	250
Kuldeep Singh	4200	08/10&9/10	2 Months	225x2	100x2	125x2	250
Jagbeer Singh	4200	08/10&9/10	2 Months	225x2	100x2	125x2	250
Karam Singh	4200	08/10&9/10	2 Months	225x2	100x2	125x2	250
Vijay Singh	4200	08/10&9/10	2 Months	225x2	100x2	125x2	250
Sukhviri Singh	4200	08/10&9/10	2 Months	225x2	100x2	125x2	250
Virender Singh	4200	08/10&9/10	2 Months	225x2	100x2	125x2	250
Sri Dhawan	4200	08/10&9/10	2 Months	225x2	100x2	125x2	250
Kuldeep Singh	4200	08/10&9/10	2 Months	225x2	100x2	125x2	250
Dev Parkash	4200	08/10&9/10	2 Months	225x2	100x2	125x2	250
Suresh Kumar	4200	08/10&9/10	2 Months	225x2	100x2	125x2	250
Subhash Sindh	4200	08/10&9/10	2 Months	225x2	100x2	125x2	250
Molinder Singh	4200	08/10&9/10	2 Months	225x2	100x2	125x2	250
Dharam Veer	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
DEVENDER Singh	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Jagbir Singh	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Ramesh Chand	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Surjeet Singh	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
MAHAVIR Singh	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Ramesh Kumar	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Ranbir Singh	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Sunder P.Singh	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
RanbirSingh	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Ravinder Singh	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
D.V.Singh	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Mehar Singh	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Anand Singh	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130

Rajesh

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A.S.Tushar	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Gopal Meena	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Gazanand Kaushik	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Gulshan Rai	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Dilbagh Singh	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Virender Kr.	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Azad Singh	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Amrit Lal	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Ram Kumar	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Phool Kumar	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Ravinder Rana	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Abrundu Singh	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Ved Parkash	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Jitender Singh	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Gulab Singh	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
A.K.Malik	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
D.V.Singh	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Rakesh Chand	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Rajesh	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Ranbir	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Sunil Kumar	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Jasbir Singh	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Ranbir Singh	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Bijender Singh	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Ravinder Singh	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Anil Kumar	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Bir Singh	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Ashok Kumar	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Ajit Singh	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Sunil Kumar	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Anoop Singh	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Mukesh Chand	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Anil Kumar	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Pardeep Kumar	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Urnesk Kumar	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Sunil Kumar	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Vidya Nand	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Rajiv	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Virender	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Jagmehender	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Manoj Kumar	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130

Raj Bah

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Ashok KUMAR	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Sanjay Chikara	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Balraj	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Surender	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Bijender Singh	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Ved Parkash	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Hari Chand	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Joginder Singh	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Surinder Singh	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Anand Kumar	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Yash PAL	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Anand Singh	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Om Parkash	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Krishan bara	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Rajbir Singh	4600	08/10&9/10	2 Months	325x2	150x2	175x2	350
Randhir Singh	4600	08/10&9/10	2 Months	325x2	150x2	175x2	350
					TOTAL		15170
WORKSHOP-I + ROHINI + BADLI							
Sahib Hussain	2800	08/10&9/10	2 Months	125x2	60x2	65x2	130
Des Raj	2800	08/10&9/10	2 Months	125x2	60x2	65x2	130
Devinder Singh	2800	08/10&9/10	2 Months	125x2	60x2	65x2	130
Ram Kishan	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Tariq husain	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
mohinder singh	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Mohm. Ijaz	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Krishan Kr.	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Raja Mohan	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Harmander Singh	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Devi Lal	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Lok Pal	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Durga Pd	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Anil Chawla	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Kishan Lal	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Ramesh Chand	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Ashok KR.	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Rajbir Singh	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Bijender Singh	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Brahm Prarks	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Jaivir Singh	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Vijender Singh	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
vijender kr,	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Surinder Singh	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130

Rajbir

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Narender Singh	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Joginder Singh	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Bijender Singh	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Mohinder Singh	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Vijender kr,	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Rajinder	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Deviki Nandan	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Ram Niwas	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Bijender Singh	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Aroop Kr.	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Anil Kr	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Karam Singh	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Chaman Lal	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Hawa Singh	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Vijay Pk.	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Mangat Ram	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Raj Kumar	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Rajinder	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Surinder Kr.	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Phool Kr.	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Rajbir Singh	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Subhash C.	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Braham Singh	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Jagbir Singh	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Yad Ram	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Sudesh Kr.	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Kishori Lal	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Subhash CHAND	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Bal Mukand	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Mahavir Singh	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Daljeet Singh	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Sunil Kr.	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Sanjay Rathi	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Rajbir Singh	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Suresh Kumar	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Jasbir Singh	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Tej singh	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Surender Kr.	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Vijender	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Rohlasti	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Dilbagh Singh	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Anil Kumar	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130

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Pawan Kumar	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Vijender Singh	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Ajit Singh	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Vikram	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Sandeep Kr.	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Surinder S.	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Vinod Kumar	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Roshan LAL	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Phool Kumar	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Raj Kumar	1900	08/10&9/10	2 Months	125x2	60x2	65x2	130
Dharamvir	1900	08/10&9/10	2 Months	125x2	60x2	65x2	130
Mahavir Singh	1900	08/10&9/10	2 Months	125x2	60x2	65x2	130
Moh. Yasin	1900	08/10&9/10	2 Months	125x2	60x2	65x2	130
Shobha Ram	1900	08/10&9/10	2 Months	125x2	60x2	65x2	130
Bijender Kr.	1900	08/10&9/10	2 Months	125x2	60x2	65x2	130
Trilok Chand	1900	08/10&9/10	2 Months	125x2	60x2	65x2	130
Baljit SINGH	1900	08/10&9/10	2 Months	125x2	60x2	65x2	130
Tara Chand	1900	08/10&9/10	2 Months	125x2	60x2	65x2	130
Naresh Kumar	4200	08/10&9/10	2 Months	225x2	100x2	125x2	250
Ram Kumar	4200	08/10&9/10	2 Months	225x2	100x2	125x2	250
Birender Singh	4200	08/10&9/10	2 Months	225x2	100x2	125x2	250
Ram Gopal	4200	08/10&9/10	2 Months	225x2	100x2	125x2	250
Dharam Singh	4200	08/10&9/10	2 Months	225x2	100x2	125x2	250
Raj Bir Singh	4200	08/10&9/10	2 Months	225x2	100x2	125x2	250
Dalbir Singh	4200	08/10&9/10	2 Months	225x2	100x2	125x2	250
Ramesh Chand	4200	08/10&9/10	2 Months	225x2	100x2	125x2	250
Dinesh Kr.	4200	08/10&9/10	2 Months	225x2	100x2	125x2	250
Sansar Pal	4200	08/10&9/10	2 Months	225x2	100x2	125x2	250
Satish Kr.	4200	08/10&9/10	2 Months	225x2	100x2	125x2	250
Nathu Ram	4200	08/10&9/10	2 Months	225x2	100x2	125x2	250
Sabya Narain	4200	08/10&9/10	2 Months	225x2	100x2	125x2	250
R.K. Dahiya	4600	08/10&9/10	2 Months	325x2	150x2	175x2	350
Sunil Choudhry	5400	08/10&9/10	2 Months	325x2	150x2	175x2	350
						TOTAL	14870
MOTI NAGAR	J.W.P.	D-GROUP					
Mohinder Pd.	4600	08/10&9/10	2 Months	325x2	100x2	225x2	450
Balwan Singh	4600	08/10&9/10	2 Months	325x2	100x2	225x2	450
Mahavir Singh	4600	08/10&9/10	2 Months	325x2	100x2	225x2	450
Vikram Singh	4200	08/10&9/10	2 Months	225x2	100x2	125x2	250
Narain Singh	4200	08/10&9/10	2 Months	225x2	100x2	125x2	250

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Rajinder Singh	4200	08/10&9/10	2 Months	225x2	100x2	125x2	250
ASHOK Kumar	4200	08/10&9/10	2 Months	225x2	100x2	125x2	250
Ranvir Singh	4200	08/10&9/10	2 Months	225x2	100x2	125x2	250
ved Parkash	4200	08/10&9/10	2 Months	225x2	100x2	125x2	250
Rattan Singh	4200	08/10&9/10	2 Months	225x2	100x2	125x2	250
Dharamvir	4200	08/10&9/10	2 Months	225x2	100x2	125x2	250
Balwan Singh	4200	08/10&9/10	2 Months	225x2	100x2	125x2	250
Mahavir Singh	4200	08/10&9/10	2 Months	225x2	100x2	125x2	250
Sukh Dev	4200	08/10&9/10	2 Months	225x2	100x2	125x2	250
Devender Singh	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Phool SINGH	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Kartar Singh	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Ajmer Singh	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Phool Kumar	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Karam Singh	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Raj Kapoor	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Chander PAL	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Ramesh Singh	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Vijender Singh	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Sunil Kumar	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Ram Kumar	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Jai PARKASH	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
murari Lal	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Devender	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Batti Lal	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Virender SINGH	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Ranbir Singh	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Virender	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Naresh Kumar	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Ranbir Singh	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
RAJBIR Singh	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Surender Singh	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Dharam Pal	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Suresh Kumar	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Naresdh	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Anand Swarup	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Ved Pal	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Tarif Singh	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Dev Lal	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
AJAY Vir	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Rohtash Singh	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Narender Singh	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130

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Virender Kr.	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Ishwar Singh	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Ved Parkash	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Rajesh Kr,	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Daya Nand	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Jitender Kr.	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Deva Nand	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Rajinder Singh	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Rajesh Kumar	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Balraj	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Rajesh Kr,	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Sunil Kr	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Sadhu Ram	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Ranbir Singh	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Bakshi Ram	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Krishan Kr	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
RAJBIR Singh	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Vishnu Dutt	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Manjeet	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Sukhbir Singh	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Sribngwan	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Parween Kr	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Jitender Kr.	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
ASHOK Kumar	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Ashok Yadav	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Satyavan	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Phool Kumar	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Rajesh Rathi	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Rajinder Singh	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Samarjeet Singh	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Subhash Chand	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Ramesh Singh	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Suresh Kr.	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
						TOTAL	12680
Training Centre & Band Officer Staff.							
Ajay Kr.Sharma	8900	08/10&9/10	2 Months	500x2	200x2	300x2	600
Rajesh Panwar	6600	08/10&9/10	2 Months	325x2	150x2	175x2	350
Than Singh	6600	08/10&9/10	2 Months	325x2	150x2	175x2	350
SANJAY Kasyap	4600	08/10&9/10	2 Months	325x2	150x2	175x2	350

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Jagat Singh	4600	08/10&9/10	2 Months	325x2	150x2	175x2	350
Pawan Kumar	5400	08/10&9/10	2 Months	325x2	150x2	175x2	350
Suresh Kumar	5400	08/10&9/10	2 Months	325x2	150x2	175x2	350
Hans Raj	4200	08/10&9/10	2 Months	225x2	100x2	125x2	250
Ram Chander	4200	08/10&9/10	2 Months	225x2	100x2	125x2	250
Harish Chand	4200	08/10&9/10	2 Months	225x2	100x2	125x2	250
Jagdish CHAND	4200	08/10&9/10	2 Months	225x2	100x2	125x2	250
Raj Singh	4200	08/10&9/10	2 Months	225x2	100x2	125x2	250
Hans Raj	4200	08/10&9/10	2 Months	225x2	100x2	125x2	250
Iej Pal	4200	08/10&9/10	2 Months	225x2	100x2	125x2	250
Lal Chand	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Jai Kishan	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Suraj Pal	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Vinod Kumar	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Rajinder KR	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Naresh Kumar	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Jai Bhan	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Vijender	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Shish Pal	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Ved Pal	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Hem Bahadur	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Beg Bahadur	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
ASHOK Kr.	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Om Parkasah	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Jeewan Singh	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Karnal Singh	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Suresh Kumar	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Anand Kumar	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
ANNOP kr	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Amrish Pal	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Ram Parkash	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Shri Om	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Ram Kr.	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Rambir Singh	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Gulshan Kr.	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Ashok Kr.	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Rajveer Singh	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
					TOTAL		7960

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LaxmiNarain	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Kuldeep Singh	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Pawan Kumar	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Kali Charan	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Sher Singh	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
JAGBIR SINGH	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Sunder Singh	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Jai Kumar	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Raj Kumar	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Ved Kumar	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Vijender Singh	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Bishan Singh	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Krishan Kr	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Satya Narain	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Hardeep Singh	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Satbir Singh	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Naresh Kumar	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Bijender SINGH	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Bilbagh Singh	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
SATISH Kr	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Gobind Singh	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Sahdev Singh	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Hawa Singh	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Ramesh Kr	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Ram Karan	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Randhir Singh	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
RAJ KUMAR	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Satbir SINGH	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Ashok Dagar	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Jaswant Singh	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Anil Kumar	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Vishvender	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Daya Nand	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Jasbir Singh	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Raj Bir	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Ramesh Kumar	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Vinod KR	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Bijender SINGH	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Dharam Vir	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Pardeep Kr	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
VEER kr	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Bijender Singh	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130

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Wazir Pur, Keshav Puram, Jahangir puri 2010-11							
Dalbir Singh	4200	08/10&9/10	2 Months	225x2	100x2	125x2	250
Mohan Lal	4200	08/10&9/10	2 Months	225x2	100x2	125x2	250
Devender Kr	4200	08/10&9/10	2 Months	225x2	100x2	125x2	250
Suresh Kr	4200	08/10&9/10	2 Months	225x2	100x2	125x2	250
Munshi Ram	4200	08/10&9/10	2 Months	225x2	100x2	125x2	250
Ashok KUMAR	4200	08/10&9/10	2 Months	225x2	100x2	125x2	250
Om PARKASH	4200	08/10&9/10	2 Months	225x2	100x2	125x2	250
Tej Pal	4200	08/10&9/10	2 Months	225x2	100x2	125x2	250
Ram Nand	4200	08/10&9/10	2 Months	225x2	100x2	125x2	250
Jai Parkash	4200	08/10&9/10	2 Months	225x2	100x2	125x2	250
Ranbir Singh	4200	08/10&9/10	2 Months	225x2	100x2	125x2	250
Azad Singh	4200	08/10&9/10	2 Months	225x2	100x2	125x2	250
Mahender Singh	4200	08/10&9/10	2 Months	225x2	100x2	125x2	250
Ashok Kumar	4200	08/10&9/10	2 Months	225x2	100x2	125x2	250
Rama Nand	4200	08/10&9/10	2 Months	225x2	100x2	125x2	250
Zile Singh	4600	08/10&9/10	2 Months	325x2	150x2	175x2	350
Raj Kishan	4600	08/10&9/10	2 Months	325x2	150x2	175x2	350
M. S. DAHIYA	4600	08/10&9/10	2 Months	325x2	150x2	175x2	350
kartar Singh	4600	08/10&9/10	2 Months	325x2	150x2	175x2	350
Ramesh Kr	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Gulab Singh	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Narender Dhiya	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Sanjay Vats	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Jitender Rana	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Ramesh Kumar	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Satish Kr.	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
virender S.	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Muri Ram	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Raj Singh	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Raj Bir	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Ved Parkash	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Satbir Singh	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Kapoor	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Satish Kumar	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Om Parkash	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130
Gulab Singh	2400	08/10&9/10	2 Months	125x2	60x2	65x2	130

Raj

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Satya Varat	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Maha Singh	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Narender Kr	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Suresh Pal	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
vijeta Singh	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Sanjay Kr	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Sunil Kr	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Rakesh Kr	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Dharminder	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Narender Prtp	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Devender Kr	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Rajesh KR	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Hari Om	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Narender Kr	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Devender Kr	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Mahesh Kr	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Dharamjit	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Phool Kr	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Rainder	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Surinder Kr	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Jai Narain	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Om Veer Singh	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Ramesh nKr	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Ramesh Kr	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
KaramveerSingh	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Kuldeep Singh	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Rakesh Kr	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
Ashok Kumar	2000	08/10&9/10	2 Months	125x2	60x2	65x2	130
						TOTAL	16590
GRAND TOTAL -		15170+14870+12680+7960+16590=67270/-					

Raj Pal

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PARA NO. 5

Audit Memo No. 3 Dt. - 04.06.2012

Sub- Excess of saving and rush of expenditure in the month of March.

During the scrutiny of Budget and Expenditure file for the audit period 2009-12, it has been observed that the department has not made any expenditure against the allotted budget and total expenditure of the allotted was done in the month of March under various schemes.

As per Rule GFR 56(2), the savings as well as provisions that cannot be utilized should be surrendered to Govt. immediately they are foreseen without waiting till the end of the year. No saving should be held in reserve for possible future excess.

As per Rule GFR 56(3), Rush of expenditure particularly in the closing month of the financial year, shall be regarded as a breach of financial propriety and shall be avoided.

The details of Savings under the different scheme is as under:-

S. No.	Name of scheme & Head of A/c	Year	Budget allotted	Total Expenditure	Saving at the end of the year	Remarks
1	C-1-1-1-7 Foreign Tour	2009-10	81.5	0.81	80.69	99% saving
2	C-1-1-2-7 M & E	2009-10	800.00	224.00	576.00	72% saving
3	C-1-1-3-8 Supply & Material	2010-11	2.50	NIL	2.50	100% saving
4	C-1-1-3-9 Sch. & Stipend	2010-11	10.00	3.45	6.55	65% Saving
5	C-1-1-3-9 Sch. & Stipend	2011-12	4.50	1.75	2.75	61% Saving
6	C-1-1-2-7 M & E	2011-12	572.97	261.55	311.42	54% Saving
7	C-1-1-4-1 Procurement	2011-12	38.27	NIL	38.27	100% Saving

Para settled in view of the replies submitted by the officer

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Detail of rush of expenditure in the month of March is as under-

S. No.	Name of scheme & Head of A/c	Year	Budget allotted	Total Expenditure	Expdr. Made in the month of march	Remarks
1	C-1-1-2-5 O.E.(Plan)	2009-10	21.00	20.75	10.48	50.50% Expenditure in March
2	C-1-1-3-6 M & R	2009-10	80.00	64.80	64.80	100% Expenditure in March
3	C-1-1-1-5 O.E.	2009-10	12.00	11.10	11.10	100% Expenditure in March
4	C-1-1-2-8 Supply & Mat.	2010-11	5.00	4.99	4.99	100% Expenditure in March
5	C-1-1-2-10 Adv. & Pub.	2010-11	0.50	0.40	0.40	100% Expenditure in March
6	C-1-1-2-6 M & R	2011-12	27.00	20.16	20.16	100% Expenditure in March
7	C-1-1-2-7 M & E	2011-12	72.00	47.53	47.53	100% Expenditure in March
8	C-1-1-3-6 M & R (Procurement)	2011-12	50.00	33.74	33.74	100% Expdr. In March

Reasons for not surrender of saving and 100% Expdr. In the month of March may be explained to Audit.

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Rajesh

PARA NO. 6

Audit Memo No. 4 Dt.- 05.06.2012

The Delhi Fire service came into existence in the year 1942 after amalgamation of 2 fire stations. The total number of fire stations as on date has come to 50 covering the total area of National Capital Territory of Delhi measuring about 1484 sq. Km for fire safety coverage by the Delhi Fire Service. The Delhi Fire Service is divided into 5 divisions and 9 sub-divisions.

During the course of audit, it has been observed that a single petrol pump has been feeded all 50 Fire Stations of the Delhi situated at Bawana, Tahirpur, Okhla and Nazafgarh which is not economical as the vehicle come for filling petrol/diesel to Moti Nagar and back unnecessary (approx. Vehicle run for 60-80 kms) This is a loss of Govt. revenue.

In this regard, audit is of the view that some more feeding petrol stations may be installed in order to save the further loss of Govt. revenue.

PARA NO. 7

Audit Memo No. 7 Dt.-11.06.2012

Sub: Short recovery of Income Tax amounting to Rs.5011/-

During the test check of PBR and Bill register for the year 2011-12, it has been noticed that the amount of 10 days LTC leave encashment was not included while calculating income-tax. The calculation sheet and Form -16 for the year 2009-10 to 2011-12 was not provided to audit. The short recovery on account of Income tax and education cess was detected in the following cases :-

1. Sh. Kuldeep Singh FM 17/53 (2011-12) :-

Gross Salary	396737
Less TAWA/DHS	(-) 11820
	384917
Saving	(-) 99600
Taxable Income	285317
Tax	10532
Edu. Cess	316
TOTAL	10848
Tax Already Deducted	9977
Tax to be recovered	871

Rajesh

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2. Sh. Ashok Kumar, SO (2011-12) :-

Gross Salary	426250
Less TAWA/DHS	(-) 13260
	412990
Saving	(-) 100000
Taxable Income	312990
Tax	13299
Edu. Cess	399
TOTAL	13698
Tax Already Deducted	12852
Tax to be recovered	846

3. Sh. Rajesh Kumar, FM, 36/56 (2011-12) :-

Gross Salary	400027
Less TAWA/DHS	(-) 11820
	388207
HRA Rebate	41382
Saving	(-) 100000
Taxable Income	246825
Tax	6683
Edu. Cess	200
TOTAL	6883
Tax Already Deducted	6011
Tax to be recovered	872

4. Sh. Devinder Singh, Storekeeper (2011-12) :-

Gross Salary	432854
Less TAWA/DHS	(-) 11820
	421034
Saving	(-) 100000
Taxable Income	321034
Tax	14103
Edu. Cess	423
TOTAL	14526
Tax Already Deducted	13788
Tax to be recovered	738

Rajesh

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5. Sh. Devi Lal, Mechanic (2011-12) :-

Gross Salary	347335
Less TAWA/DHS	(-) 11820
	335515
Saving	(-) 96360
Taxable Income	239155
Tax	5716
Edu. Cess	177
TOTAL	6093
Tax Already Deducted	5378
Tax to be recovered	715

6. Sh. Jagat Singh, STO (2011-12) :-

Gross Salary	478483
Less TAWA/DHS	(-) 14460
	464023
Saving	(-) 100000
Taxable Income	364023
Tax	18402
Edu. Cess	553
TOTAL	18955
Tax Already Deducted	17986
Tax to be recovered	969

Total -Rs.871+846+872+738+715+969=5011)

An amount of Rs. 5011/- on account of short recovery of Income tax and Education cess may be recovered from above officials after due verification under intimation to audit.

Other Similar cases may be reviewed at your own level and recovery may be made accordingly.

(B) As per Rule, Donations to charitable trust under Sec. 80 G, the employee has to claim refund from Income Tax office but Sh. Phool Kumar has paid donation of Rs.31000/- To Krishna Gawshala, Delhi on dt. 12.01.11 and the DDO has allowed rebate under Sec. 80-G which is contravention of Rule . This may please be elucidated to audit.

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PARA-53

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PARA NO.8

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Audit Memo No. 9 Dated - 12.06.2012

Sub- Delay in remittance of receipts into bank.

As per Rule (6) of CGA (R & P) Rules, 1983, all money received or tendered to Govt. officers on account of revenues or receipts or dues of the Govt. shall without undue delay be paid in full into the accredited bank for inclusion in Govt. account revenues.

During the test check of cash book of Delhi Fire Service, it was noticed that in following cases receipts were deposited into designated bank after delays ranging from 57 to 78 days.

S.No.	Date of Receipt	Amount	Deposited into Bank	Delay in days
1.	20.04.10	Rs.4500/-	07.07.10	78 days
2.	11.05.10	Rs.3400/-	07.07.10	56 days
3.	12.05.10	Rs.5200/-	07.07.10	55 days
4.	12.05.10	Rs.1,53,400/-	09.07.10	57 days

Belated remittance of receipts into bank resulted in loss of interest to exchequer. All delays must be avoided in future and timely deposit of all receipts should be ensured.

PARA NO. 9

83

Audit Memo No. 1 Dt. - 14.06.2012

Sub- Non production of record

The under mentioned records have not been provided to audit after repeated verbal requests. This record may be traced out and shown to next audit-

1. Spouse Information
2. Contingent/LTC/Medical advance register.
3. Property register.
4. List of condemned items.
5. Vehicle repair policy file.
6. Purchase file.
7. TR-5 stock register
8. Certificate regarding loss due to theft, fire, fraud and misappropriation and no. of employees placed under suspension
9. Income tax calculation sheet and Form -16.

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(Raj Pal Maggo)
IAO, Party No. XI

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Current audit report

This time 11 preliminary audit memos were issued out of which 04 memo has been settled on the spot after verifying the compliance and the remaining 07 memos have been converted into paras & 02 Test Audit Note and incorporated in current audit report as part – II.

During the course of current audit a recovery amounting to Rs. 12,35,225/- has been pointed out through audit memo and, out of which recovery of Rs. nil has been made, and an amount of Rs.12,35,225/- is still recoverable. The detail of the same is as under:-

Memo no	Subject	Recovery pointed out	Recovery effected/verified	Recovery still outstanding
06	Irregularities in Pay fixation	1,975	Nil	1,975
10	Non-deductibility of Tax at source on account of VAT liability	12,33,250	Nil	12,33,250
Total		12,35,225	Nil	12,35,225


Inspecting Audit Officer
Audit Party No.

PARA-55

Part - II

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CURRENT AUDIT REPORT

Para No. 1

(Reference audit memo No. 1 (C) dated 9/2/16)

Sub:- Non-adjustment of Contingent Advances amounting to Rs. 86,42,925/-

As per provisions given in Rule 115 to 117 of Receipt and Payment Rules, 1983 Contingent advances drawn is to be adjusted within one month from the date of drawal of amount or amount to be refunded immediately to Government Account if the purpose for which the advance was drawn has not been served. During the course of audit it has been observed that a huge amount is lying un-adjusted for a long time. The previous audit has also pointed out the same, but no concrete efforts appears to have been taken by the Department. The details of outstanding contingent advances drawn upto March, 2015 is given below:

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S.No.	Financial year	Bill No.	Date	Amount (Rs.)	Particulars
1.	2003-04	805	19/12/2003	4,800	For Training
2.	2003-04	833	10/01/2004	7,55,486	For Diesel
3.	2004-05	961	2/3/2005	1,00,000	Registration fee of DFS Vehicles
4.	2004-05	1005	31/03/2005	1,00,045	Registration fee of DFS vehicles.
5.	2005-06	528	27/10/2005	3,000	Purchase of Petrol
6.	2005-06	637	30/11/2005	3,000	Purchase of Petrol
7.	2005-06	676	19/12/2005	27,000	Electric connection.
8.	2006-07	43	20/4/2006	3,58,473	Purchase of Diesel.
9.	2006-07	1129	19/3/2007	3,18,496	Purchase of Diesel.
10.	2006-07	1182	30/3/2007	15,02,000	Thermal imaging Camera
11.	2008-09	289	8/07/2008	2,000	Advance of MTNL
12.	2008-09	868	27/10/2008	18,27,106	Advance of I.O.C.L.
13.	2008-09	1068	18/02/2009	4,13,636	Advance for Foreign Vislt.
14.	2009-10	290	10/06/2009	3,000	Advance for payment of measurement
15.	2010-11	729	16/08/2010	3,79,722	Advance for POL
16.	2011-12	691	5/09/2011	33,000	Adv. for inspection of condemnation from DTC
17.	2012-13	427	11/07/2012	66,500	28/12/15
18.	2012-13	874	09/10/2012	8,00,460	Diesel 24 K from I.O.C.
19.	2012-13	1245	18/12/2012	5,45,308	Diesel 12 K from I.O.C.
20.	2012-13	1314	01/01/2013	5,51,548	Diesel 12 K from I.O.C.
21.	2012-13	1622	12/03/2013	4,800	Advance for 02 flex Hoarding at FSMA
22.	2013-14	700	02/07/2013	5,000	Adv. for electricity charges of Narela Fire Station
23.	2013-14	1812	13/02/2014	24,547	Advance for PNG pipe line Installation by IGL.
24.	2013-14	1894	07/03/2014	5,40,000	Advance for purchase of 8 KL Diesel.
25.	2013-14	1895	07/03/2014	2,23,998	Advance for purchase of 4 KL Diesel.
26.	2014-15	836	01/09/2014	10,000	Adv. for pre-paid electricity charges of Narela.
27.	2014-15	1293	05/12/2014	20,000	Adv. for pre-paid electricity charges of Narela.
28.	2014-15	1711	03/03/2015	20,000	Adv. for pre-paid electricity charges of Narela.
		Total		86,42,925	

The above advances be adjusted at the earliest under intimation to the audit

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PARA-56

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Para No:2

(Reference audit memo No.6 dated: 12.02..2016)

Subject: Irregularities in Pay fixation

During the scrutiny of Service Books, pay fixation of the following officials has been found wrong.

1. Over payment of Rs. 1975 to Sh.Satpal,F.O due to incorrect grant of increment.

As per provisions contained in FR & SR Part I regarding grant of annual increment, the annual increment will be given @ 3% of total of pay in running pay band and corresponding grade rounded off to the next multiple of 10. While rounding off, paise should be ignored. But while granting the annual increment due on 1.7.2007 to Shri Satpal F.O., the increment has been granted on the higher side, without ignoring the paise. The details of overpayment made to Shri Satpal FO are under:

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Period	Fixation done by Department	Fixation of pay admissible	Over payment of Basic Pay (Rs.)
01.07.2007	7300+2000	7290+2000	10
01.07.2008	7580+2000	7570+2000	10
01.07.2009	7870+2000	7860+2000	10
01.07.2010	8170+2000	8160+2000	10
01.08.2010	8480+2400	8470+2400	10
01.07.2011	8810+2400	8800+2400	10
01.07.2012	9150+2400	9140+2400	10
01.07.2013	9500+2400	9490+2400	10
01.07.2014	9860+2400	9850+2400	10
01.07.2015	10230+2400	10220+2400	10

Period		Rate of Overpayment						Amount of overpayment RS. (3 x 7)
From	To	Month	Basic Pay Rs.	HRA. Rs.	D.A. Rs.	Monthly rate of overpayment RS. (4+5+6)		
1.	2.	3.	4.	5.	6.	7.	8.	
01.07.2007	31.12.2007	06	10	3	1	14	84	
01.01.2008	30.06.2008	06	10	3	1	14	84	
01.07.2008	31.12.2008	06	10	3	2	15	90	
01.01.2009	30.06.2009	06	10	3	2	15	90	
01.07.2009	31.12.2009	06	10	3	3	16	96	
01.01.2010	30.06.2010	06	10	3	4	17	102	
01.07.2010	31.12.2010	06	10	3	5	18	108	

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01.01.2011	30.06.2011	06	10	3	5	18	108
01.07.2011	31.12.2011	06	10	3	6	19	114
01.01.2012	30.06.2012	06	10	3	7	20	120
01.07.2012	31.12.2012	06	10	3	7	20	120
01.01.2013	30.06.2013	06	10	3	8	21	126
01.07.2013	31.12.2013	06	10	3	9	22	132
01.01.2014	30.06.2014	06	10	3	10	23	138
01.07.2014	30.12.2014	06	10	3	11	24	144
01.01.2015	30.06.2015	06	10	3	11	24	144
01.07.2015	31.01.2016	07	10	3	12	25	175
Total		103					1975

2. Sh. Virender Singh, Firemen

As per provisions given in O.M. dated 19/3/2012, all employees who were due to get an increment between February to June during 2006, will be granted one increment in the pre-revised scale and thereafter next increment in revised pay structure on 01/07/2006. During the course of audit it has been observed that Shri Virender Singh was getting pay Rs. 4,050/- with Date of Next Increment 01/03/2006 as on 01/01/2006. But the benefit on one additional increment has not been granted Shri Virender Singh, Firemen. The details of pay granted and admissible is as under:

Period	Fixation done by Department	Fixation of pay admissible
01.01.2006	7540+2000	7700+2000
01.07.2006	7830+2000	8000+2000
29.08.2006	8130+2400	8300+2400
01.07.2007	8450+2400	8630+2400
01.07.2008	8780+2400	8960+2400
01.07.2009	9120+2400	9300+2400
01.07.2010	9470+2400	9660+2400
01.07.2011	9830+2400	10030+2400
01.07.2012	10200+2400	10410+2400
01.07.2013	10580+2400	10800+2400
01.07.2014	10970+2400	11200+2400
28.08.2014	11380+2800	11610+2800

3. Shri Hans Raj, Fireman

As per provisions given in O.M. dated 19/3/2012, all employees who were due to get an increment between February to June during 2006, will be granted one increment in the pre-revised scale and thereafter next increment in revised pay structure on 01/07/2006. During the course of audit it has been observed that Shri Hans Raj, Fireman was getting pay Rs. 5,450/- with Date of Next Increment 01/06/2006 as on 01/01/2006. But the benefit on one additional increment has not been granted Shri Hans Raj, Firemen. The details of pay granted and admissible is as under:

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Period	Fixation done by Department	Fixation of pay admissible
01.01.2006	10,140 + 4200	10420 + 4200
01.07.2006	10570 + 4200	10860 + 4200
01.07.2007	11020 + 4200	11320 + 4200
01.07.2008	11480 + 4200	11790 + 4200
01.07.2009	11950 + 4200	12270 + 4200
01.01.2010	12440 + 4600	12770 + 4600
01.07.2010	12960 + 4600	13300 + 4600
01.07.2011	13490 + 4600	13840 + 4600
01.07.2012	14040 + 4600	14400 + 4600
01.07.2013	14600 + 4600	14970 + 4600
01.07.2014	15180 + 4600	15560 + 4600
01.07.2015	15780 + 4600	16170 + 4600

The pay of the above officials may be reviewed and overpayment of Rs. 1,975/- in r/o Shri Satpal, fireman may be recovered, after due verification, under intimation to the audit

Para No. 3

(Reference audit memo No. 10 dated. 17.02.2016)

Sub: Non-deduction of Tax at Source on account of VAT liability for various repair and maintenance contracts amounting to Rs.12,33,250/-.

As per section 36 A of Delhi value added tax (DVAT) Act 2004, deduction of Tax at source (TDS) on account of VAT liability on execution of works contract and its timely deposition in appropriate Government treasury by every person, including central/ state Government, union territory administration, Government Department including PWD, CPWD etc., Govt. undertaking, Govt. Authorities/ Boards, Local bodies, railways, cantonment Boards, Hospitals etc., who is responsible for making any payment to any contractor/ operator for execution of works contract.

The liability for payment of tax vests on the contractor/ operator but the contractee is supposed to deduct TDS while making payment to contractor. In this connection the rate of TDS is 4% uniformly. The instructions were also issued by the principal Secretary (Finance) vide circular no. F.3 (10)/Fin (Rev-I)/2012-13 ds-VI/49-56 dt. 17.01.2013.

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While test scrutiny of the bills/ vouchers it has been found that while making payment to various agencies for repair and maintenance work in the vehicles of Delhi Fire Service, the VAT - TDS has not been deducted by the Department. The Department has not taken TIN number from the Department of Trade and Taxes, (DTT), Govt. of NCT of Delhi. The years - wise details of payment made and recoverable TDS is as under:

Year wise details of payment made & Tax Not Deducted

S.No	Name of the agency	2012-13		2013-14		2014-15	
		Payment made	Tax not deducted	Payment made	Tax not deducted	Payment made	Tax not deducted
1	M/s Geeta Commercial	162847	6514	2162164	86487	527968	21119
2	M/s Pearey Lall & sons (E.P.) Ltd.	138489	5540				
3	M/s Wig Automobiles	109947	4398	229983	9199	270829	10833
4	M/s North Delhi Motors	154833	6193	1113366	44535	641895	25676
5	M/s R.K. Automobiles	78069	3123				
6	M/s Ajit Singh & Co.	94192	3768				
7	M/s Universal Motors	2181868	87275	6110016	244401	10113729	404549
8	M/s R.S. Ajit Singh & Co. (Automotives) Pvt. Ltd.			293889	11756		
9	M/s Inderprastha Auto Centre			626178	25047	140555	5622
10	M/s Kapoor Diesels Pvt. Ltd.			203728	8148	221273	8851
11	Jakhar Auto Mobiles			425526	17021	591088	23644
12	M/s Aska Equipments Ltd.					334303	13372
13	M/s Brijvasi Fire safety system pvt. Ltd.					3136528	125461
14	M/s R.K. Agencies					330817	13233
15	M/s Pran Motor Workshop					330685	13227
16	M/s Grand Lumos Technologies Pvt. Ltd.					106424	4257
Grand Total		2920245	116811	11164850	446595	16746095	669844

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Details of total payment made and Tax non deducted during the period 2012-15

S.No	Name of vendor	Total payment made during the period 2012-15	Total Tax not deducted during the period 2012-15
1	M/s Geeta Commercial	2852979	114120
2	M/s Pearey Lall & sons (E.P.) Ltd.	138489	5540
3	M/s Wig Automobiles	610759	24430
4	M/s North Delhi Motors	1910094	76404
5	M/s R.K. Automobiles	78069	3123
6	M/s Ajit Singh & Co.	94192	3768
7	M/s Universal Motors	18405613	736225
8	M/s R.S. Ajit Singh & Co. (Automotives) Pvt. Ltd.	293889	11756
9	M/s Inderprastha Auto Centre	766733	30669
10	M/s Kapoor Diesels Pvt. Ltd.	425001	17000
11	Jakhar Auto Mobiles	1016614	40665
12	M/s Aska Equipments Ltd.	334303	13372
13	M/s Brijvasi Fire safety system pvt. Ltd.	3136529	125461
14	M/s R.K. Agencies	330817	13233
15	M/s Pran Motor Workshop	330685	13227
16	M/s Grand Lumos Technologies Pvt. Ltd.	106424	4257
Grand Total		30831190	1233250

The DDO/Head of Office may be registered with the Department of Trade & Taxes (DTT), Govt. Of NCT of Delhi, and obtained the TIN Number and the VAT (TDS) amounting to Rs. 12,33,250/- may be recovered from agencies details above, after due verification and deposit in Govt. accounts. The bill wise details is enclosed as Annexure I, II and III.

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PARA-58

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Para No. 4

(Reference audit memo no. 11 dated. 18.02.2016)

Sub: Irregularities in purchase of spare parts.

During the course of audit, it has been observed that Delhi Fire Service, Moti Nagar is incurring expenditure on repair and maintenance of all the vehicles of Delhi Fire Services through Auto Workshop located at Moti Nagar. During the years 2012-15, DFS, Moti Nagar has incurred huge expenditure on purchase of spare parts.

The work regarding repair of the vehicle is a regular feature, but the spare parts have been purchased from the authorized dealer without calling any tenders/quotation, as no record regarding observing of codal formalities has been provided to the audit. The details of some purchases without observing codal formalities is as under:

S.No.	Name of the agency	Bill No.	Dated	Amount
1.	Kapoor Diesels Garage Pvt. Ltd.	12CC00058	15/02/2014	18,549
2.	Somani Enterprises	SE12640	25/03/14	30,156
3.	Somani Enterprises	SE 12531	20/02/2014	18,812
4.	Somani Enterprises	SE 12499	11/02/2014	23,160

The replacement & purchase of spare parts, without observing codal formalities could not be considered competitive. The expenditure incurred without observing codal formalities, be got regularized from the competent authority and further purchases be made after observing codal formalities.

Para NO 5

(Reference audit memo No. 9 dated. 15.02.2016)

Sub:- Non-Production of record.

The following records/Information have not been provided to the audit for the period 2012-15.

1. Income Tax Calculation Sheets alongwith supporting documents.
2. Record related to observing codal formalities .
3. Property Register.
4. Liveries A/c.
5. Rent/Electricity Water Telephone register and bills.
6. Long Term Advance Register.
7. Details of outstanding LTC & Medical advances.
8. Spouse information.

Para settled with Tahan
as fresh in audit
report of 2015-18

24/11
12/02/16
Inspecting Audit Officer
Audit Party No. II

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TEST AUDIT NOTE

TAN:1
dated. 15.02.2016)

(Reference audit memo No. 8

Sub:- Irregularities In maintaining of Cash Book.

As per rule 13(iii) of Receipt & Payment rules, the Cash Book should be closed regularly and completely checked. The DDO should verify the totaling of the Cash Book or have this done by some responsible officers other than the writer of the Cash Book and initial is correct.

As per rule 13(iv) - at the end of each month, the DDO should verify the cash balance in the Cash Book and record a signed and dated certificate to that effect.

"Certified that Cash amounting to Rs.—— (Rupees only) has been physically verified and found correct as per the balance recorded in the Cash Book."

As per rule 13(vi) - An erasure or overwriting of an entry once made in the Cash Book is strictly prohibited. If a mistake is discovered, it should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. The DDO should initial every such correction and date his initials invariably.

As per Civil Account Manual, the number and date of cheque and particular of bills etc. will be noted in the Register of Cheques issued in form CAM 19 (Appendix 2) and the entries will be attested by the Cheque Drawing DDO.

As per exception (c) below rule 13 of R&P rules, the receipts in the form of cheques or demand drafts in favour of department accepted by non-cheque drawing DDO need not be entered in the cash book but should be entered in the register of valuable i.e. GAR-5 and remitted into the accredited bank duly supported by challans for credit to Government accounts.

During the test audit of Cash book of Delhi Fire Service, Moti Nagar for the audit period from April 2012 to March 2015 the following discrepancies has been noticed:-

- 1 Certificate required as per rule 13(iv) of R & P Rules at the end of the closing of the month is not proper. The balance available has not been indicated in the certificate.
- 2 Details of un-spent amount not given in the Cash book.
- 3 The register of valuable i.e. GAR - 5 has not been prepared and the cheques or Demand Drafts received in favour of Department has been entered in the Cash Book, contrary to the provisions of exception (c) below rule 13 of R&P Rules.

The department is advised to take necessary efforts to maintain the cash book properly as per provisions given in Receipt and Payment Rules, 1983

Chakraborty

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TAN 2

(Reference audit memo No 7 Dated: 12.02.2016)

Subject: Irregularities In maintenance of Service Books

During the test check, the following discrepancies/irregularities have been noticed in the service books of Sh.Pankaj Kumar, Fire Operator, Sh.Sandeep Dabas, Fire operator, Sh.Sachin Kumar, Fire Operator, Sh. Parveen Kumar, Fire Operator, Sh.Sh.Naresh Kumar, Fire Operator, Sh.Subhash Kumar, Fire Operator, Sh.Sumit Kumar, Fire Operator, Sh.Sandeep Kumar, Fire Operator, Sh.Manmohan, Fire Operator, Sh.Satpal, Fire Operator.

1. No photograph pasted in the Service Book.
2. No Medical fitness entry incorporated in the Service Book.
3. No Character and antecedent entry incorporated in the Service Book.
4. No finger prints.
5. Nomination forms and Family detail is not attached.
6. Personal details have not been attested by the Head of Office

TAN No:3

(Reference audit memo No 4 dated: 12.02.2016)

Sub:- Non-deduction of Licence Fees and Water Charges.

During the course of audit, it has been observed that the Government accommodation has been provided to a number of officers/officials of Delhi Fire Services, but no deductions on account of License Fees and Water Charges is being made from the salary of the allottees. In this connection, information regarding the Type of accommodation & location of Accomodation, date of allotment & rate of licence fees & water charges was sought vide audit memo no. 4 dated 12/02/2016, but no such information has been provided to the audit. In the absence of the required information quantum of recovery amount could not be accessed. The reason for non deduction of License fees and water charges from the salary of the allottees has also not been provided by the Department.

The recovery of License fee and water charges be made from the concerned allottee under Intimation to the audit.

Devi
Inspecting Audit Officer
Audit Party No. II

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2012-2013

Annexure - 1

S.No.	Bill No.	Date	M/s Geeta Commercial	M/s Pearey Lall & sons (E.P.) Ltd.	M/s W/g Automobilies	M/s North Delhi Motors	M/s R.K. Automobilies	M/s Ajit Singh & Co.	M/s Universal Motors	Total
1	1484	02/08/2013					81203			81203
2	1488	02/07/2013				45208				45208
3	1489	02/07/2013	84787						672868	84787
4	1535	19/2/13							726416	726416
5	1541	22/2/13							726416	726416
6	1541	22/2/13								24252
7	1542	22/2/13	24252							9717
8	1543	22/2/13				9717				54928
9	1583	03/04/2013			54928					55019
10	1585	03/05/2013			55019					50271
11	1598	03/07/2013				50271				30976
12	1599	03/07/2013	30976							67184
13	1655	20/3/13		67184						65731
14	1656	20/3/13				65731				78069
15	1665	20/3/13					78069			15029
16	1667	20/3/13						15029		22832
17	1692	21/3/13	22832							71305
18	1693	21/3/13		71305						29114
19	1790	29/3/13						79163		56168
20	1796	29/3/13								2181868
21	1823	30/3/13								87275
	Total		162847	138489	109947	154833	78069	94192	2181868	2920245
	VAT @ 4%		6514	5540	4398	6193	3123	3768	87275	116811

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2013-14

Annexure - II

S.No	Bill No.	Date	M/s Inderprastha Auto Centre	M/s Geeta Commercial	M/s Kapoor Diesels Pvt. Ltd.	M/s Wrig Automobiles	M/s North Delhi Motors	M/s R.S. Ajit Slingh automobiles Pvt. Ltd.	M/s Universal Motors	Jakhar Auto Mobiles	Total
1	258	23/4/13		94272							94272
2	259	23/4/13		83892							83892
3	579	06/10/2013	135844								135844
4	580	06/10/2013		373456							373456
5	581	06/10/2013					89239				89239
6	988	09/02/2013		350170							350170
7	989	09/02/2013							57575		57575
8	1037	09/09/2013							323870		323870
9	1038	09/10/2013							295402		295402
10	1039	09/10/2013						96182			96182
11	1055	09/11/2013					227065				227065
12	1056	09/11/2013		148865							148865
13	1057	09/11/2013				34432					34432
14	1058	09/11/2013							240081		240081
15	1120	20/9/13				195551			287890		195551
16	1121	20/9/13							843446		287890
17	1141	24/9/13							219133		843446
18	1149	26/9/13									219133
19	1485	12/05/2013		95634							95634
20	1486	12/05/2013		176933							176933
21	1487	12/05/2013							217889		217889
22	1488	12/05/2013					127652				127652
23	1489	12/05/2013						91557			91557
24	1525	12/11/2013					130656				130656
25	1526	12/11/2013		134959							134959
26	1528	12/11/2013							463736		463736
27	1530	12/11/2013						49104			49104
28	1532	12/11/2013	105395								105395

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2014-2015

Annexure - III

S.No.	Bill No.	Date	M/s Aska Equipments Ltd.	M/s Indraprastha Auto Centre	M/s Brijvast Fire safety system pvt. Ltd.	M/s Geeta Commercial	M/s Kapoor Diesels Pvt. Ltd.	M/s Wrig Automobiles	M/s North Delhi Motors	M/s R.K. Agencies	M/s Pran Motor Workshop	M/s Universal Motors	Jakhar Auto Mobiles	M/s Grand Lumos Technology Pvt. Ltd.	Total
1	216	05/12/2014													
2	573	07/07/2014										738620			738620
3	574	07/07/2014							71173						71173
4	575	07/07/2014											159845		159845
5	600	07/09/2014						90267							90267
6	661	18/7/14			3136529							913285			913285
7	678	21/7/14													3136529
8	679	21/7/14													206385
9	723	08/06/2014										663310			206385
10	823	28/8/14				98271									663310
11	860	09/08/2014										693824			98271
12	861	09/08/2014							53579						693824
13	879	09/11/2014													53579
14	978	30/9/14	334303										29561		29561
15	979	30/9/14											58458		58458
16	980	30/9/14										292135			334303
17	1089	20/10/14						55990							292135
18	1090	20/10/14													55990
19	1091	20/10/14					30159						58595		58595
20	1092	20/10/14				49433									30159
21	1171	14/11/14													49433
22	1184	17/11/14										459744			459744
23	1185	17/11/14					146229					437426			437426
24	1186	17/11/14					37995								146229
25	1187	17/11/14										97470			37995
26	1188	17/11/14											66599		97470
27	1189	17/11/14						190574							66599
28	1237	20/11/14				68086									190574
29	1289	12/06/2014											79089		68086
							12746								79089
															12746

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PART II
CURRENT AUDIT REPORT
(2015-16 to 2017-18)

Audit Para No.01:- Short deduction of UTGEIS subscription from erstwhile Group D Staff.
(Reference Audit Memo No.01 dt.14.10.2021).

In pursuance of Ministry of Finance, Govt. of India office Memorandum No.7(1)/5/2008 dated 10.09.2010 all the Group D employees placed in PB-1 with Grade Pay of Rs.1800- shall be classified as Group C Of CGEGIS/UTEGIS w.e.f.01.01.2011, hence no separate slab for Group D exists from January, 2011.

During the test check of Pay Bill Registers maintained by the office of Divisional Officer, Delhi Fire Service, Moti Nagar Division, Moti Nagar, New Delhi-15 for the audit period 2015-16 to 2017-18, it has been noticed that, the UTGEIS subscription for group 'D' employees who are placed in PB-I has not been deducted at the enhanced rate of Rs.30-- w.e.f. 01-01-2011. The details are as under:-

List of the employees:

S. No.	Name and Designation (Mr./Shri)	Recovery Period	Total months of recovery (In Rs.)	Amount of recovery		Short Deduction	Diff. to be recovered
				Deduction made	Deduction to be made		
GROUP 'C'							
1	Pankaj, Safai Karamchari	01/11 to 03/2019	99	15	30	15	1485
2	Ram Kumar, Safai Karamchari	01/11 to 03/19	99	15	30	15	1485
3	Naresh Kumar, Safai Karamchari	-do-	99	15	30	15	1485
4	Raj Pal, Safai Karamchari	-do-	99	15	30	15	1485
5	Sita Ram, Safai Karamchari	-do-	99	15	30	15	1485
6	Subhash Chand, Safai Karamchari	-do-	99	15	30	15	1485
7	Suraj Bhan, Safai Karamchari	-do-	99	15	30	15	1485
8	Suresh Kumar, Safai Karamchari	01/11 to 10/2019	106	15	30	15	1590
9	Raj Kumar, Safai Karamchari	01/11 to 05/19	101	15	30	15	1515
10	Om Prakash, Cleaner	01/11 to 02/2019	98	15	30	15	1470
Total amount							14970

The HOO may recover the short deducted amount on account of UTEGIS from the officials concerned and deposit the same into Govt. A/c after due verification of record under intimation to audit. Clear entry for recovery of arrears may be recorded in Service Book of all the employees with pasting of revised Form-13.

Other similar cases may also be reviewed at your own level with similar action accordingly.

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Pankaj
Ram Kumar
Naresh Kumar
Raj Pal
Sita Ram
Subhash Chand
Suraj Bhan
Suresh Kumar
Raj Kumar
Om Prakash
1185/-
1590/-
1470/-
14970/-

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Audit Para No. 02 : - Shortcomings in maintenance of Pay Bill Registers.
(Reference Audit Memo No.03 dt.14.10.2021).

During the test check of Pay Bill Registers maintained in the office of Delhi Fire Officer, Moti Nagar, New Delhi for the audit period 2015-16 to 2017-18, the following irregularities have been noticed:-

- 60
1. Neither the mandatory page counting certificate found recorded in any of the PBR's nor proper page indexing found done with cross reference in any of the PBR during the complete audit period which is irregular. Needful be done and shown to the audit.
 2. The mandatory information's /details of the employees (which was required to be written on the upper part of each page) were also not found filled up completely in any of the PBR's. Apart from the name and designation, the Date of Joining, and other details like pay scales (Basic pay and grade pay), address of government accommodation and details of loan/advances/refunds installments numbers etc were not written in any of the PBR's.
 3. Past information of the employees who are transferred in, to this unit were not recorded in the PBR, from their LPC's (which is later on required for income tax purposes etc) and also those employees were transferred out, from this unit to another unit the same were also not recorded in the PBR, which is irregular as copy of LPC for in and out staff not found pasted on concerned page of PBR, which is irregular.
 4. Neither the writer of PBR entries nor the DDO signed any entry/even a single entry in any of the PBR during the complete audit period whereas there are numerous cuttings and over writings also noticed in the PBRs which also not found attested by the DDO, in any of the PBR's maintained by the unit, which is irregular and serious lapse on the part of the DDO.
 5. Gross total of emoluments paid during the financial years to incumbents not found worked out during complete audit period to work out taxable income. Even that in some cases, the monthly entries not found recorded in the PBRs without showing any reasons which is also irregular.
 6. GAR 18 (Abstract of Pay Bills) not found maintained/ completed in most of the PBRs and unsigned by the DDO which is a serious lapse on the part of DDO/HOO.
 7. Entries for sanction/release of Festival Advance & GPF Advance not found made in PBR. Recoveries of the same also found made irregularly and without showing reference of recovery number etc. thus there is chances of non recovery of said advances etc. which is irregular and serious lapse on the part of HOO.
 8. There are so many cuttings/overwritings/use of fluid in entries recorded in all the PBRs and never attested by DDO for its correctness/verification.
 9. Details as required in GAR-17(PBR) not found recorded as per prescribed format and recoveries effected not found recorded with specific entries etc.

The shortcomings/irregularities in maintenance of PBRs may cause overpayment of pay and allowances, non deduction of TDS and short recovery of contribution towards UTEGIS/DGEHS, GPF/Festival advances etc.

The HOO/DDO may arrange to get the PBR maintained in compliance of set procedure and observations of audit under signature of DDO as token of correctness of entries. The compliance of the same may be shown to next audit.

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Audit Para No.03 :- Shortcomings in maintenance of Bill Register.
(Reference Audit Memo No.04 dt.14.10.2021).

On scrutiny of Bill Registers maintained by the DDO, Delhi Fire Divisional Office, Moti Nagar, New Delhi-15 for the years 2015-16 to 2017-18, the following shortcomings have been observed:-

- Gi
- 1 All the Bill Register have not been found proper paging numbered with machined or manually numbered and certificate for page counting also not found recorded on the first page of the Bill Register.
 - 2 Particulars of every bill presented to PAO needs to be entered in Column No.. 2 of the bill register and its net amount in Col.3. Further, these entries must be attested by the DDO at col-4 at the time of signing the bill and before presentation to PAO but it is noticed that all entries are found unsigned by the DDO, which is irregular. Entries in the bill register without attestation by the DDO have no authenticity and in absence of proper attestation figures of the bills presented to PAO can be changed at any stage and possibility of error cannot be ruled out
 - 3 Further, the Column No. 5,6,7,8 and 9- should be completed under the signature of DDO so as to check the actual amount admitted/passed by the PAO office and to ascertain the timely receipt of cheques, but the same has never been completed/signed by the DDO in respect of any of the financial year under audit period, which is irregular.
 - 4 Column No. 10 and 11 of the bill register indicate the cheque (No. and date) received against the bill presented to the PAO and which must be attested by the DDO in Col. 12 at the time of making necessary entry in the Cash Book but these columns were found blank, which is irregular. Reasons for not compliance thereof may be furnished to audit.
 - 5 Column No.. 13, 14 and 15 are meant for, to keep a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period, not found filled up which is also irregular.
 6. There are so many blank bill No. in almost all financial years during audit period without having details of amount, nature of claim and other related information which is irregular and failure of DDO in watching of claim presented to PAO and process thereof.
 - 7 There are number of cuttings and overwriting in all the Bill Registers which has also not been attested by the DDO, which is irregular.
 - 8 Further, the ECS/RTGS/NEFT details have not been mentioned in the Bill Register. Date of sending of process of claim by the PAO has not been found mentioned against bills presented before the PAO for payment through ECS/RTGS/NEFT etc..

Further, the DDO never signed any of the entries recorded in Bill register of all the financial years during complete audit period which is surprising and irregular practice thus the purpose of maintaining of Bill Register found defeated.

The HOO/DDO may ensure compliance of above observations in maintenance of Bill Register and all the entries made in Bill Register should be signed by the DDO before presentation of bill in the PAO. The compliance of the same may be shown to next audit.

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Audit Para No. 04 :- Non-maintaining of mandatory records for regulation of various type of claims etc. (Audit Memo No.05 dt.20.10.2021).

During test check of record maintained in the office of Divisional Officer, Delhi Fire Service Division Office, Moti Nagar, New Delhi-110015 for the audit period 2015-16 to 2017-18, it has been observed/informed that the following records are not being maintained in the office in order to regulate the claims:-

- 62
- 1. Medical Claim Reimbursement Register:-** DGEHS permits its employees for reimbursement of medical expenses incurred on treatment of self and his/her family members on subscription of certain amount towards scheme. As per Medical Attendant Rules, proper record should be maintained to regulate such claim in reference to entitlement, eligibility, illness, treatment period including medical advance and settlement of claim etc so that the eligibility of claim/resubmission of claim/duplicity of claim/restriction of claim may be watched. The record maintained in the office does not serve the purpose hence required to be maintained as per set procedure being no medical advance register found maintained whereas so many medical advances are pending for want of adjustment.
 - 2. Tuition Fee /Children education allowance Register:-** Children Education Allowance is applicable to all Govt. employees for reimbursement of expenditure incurred on the education of school going children from Nursery to 12th standard on certain conditions for first two surviving children with some other ceilings. To watch the entitlement/eligibility and authentication of claims, such record should be maintained. The record maintained does not serve the purpose being it contains only the name, amount and bill no. vide which the claim was reimbursed. Hence, the same may be maintained as per parameter to regulate the claim.
 - 3. LTC Register :-** CCS (LTC) Rules permits govt. employees to avail LTC (Home Town/All India) after continuous service of one year on the date of journey performed by him or his family members with reimbursement of expenditure incurred as per eligibility/entitlement and such other conditions. There is provision of LTC advance and 10 days leave encashment to incur the expenditure involved on such journey. To keep instant watch on such claims and to avoid any unauthorized/overpayment, LTC Register should be maintained as per requirement to regulate it in the light of TA on Tour/LTC Rules.LTC Register found maintained but does not serve the purpose as all related columns as prescribed not found maintained thus required to be recast in reference to requirement.

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4. Telephone Bill/Water Charges Bill/Electricity Bill Register:- Register for watching the liabilities on account of Telephone Charges/Water Charges/Electricity Bill etc and disposal thereof should be maintained in each office. Proper register showing detail of bills, amount with or without late fee, due date and date of deposit etc. should be recorded in the register failing which the audit is not in position to access whether the payments on these accounts were made timely / with or without late fee/surcharge etc.

In absence of the above mandatory record, it is difficult to trace out the claims & scrutinize the same for the entire audit period within short schedule of time. Non maintenance of above records is irregular and serious lapse on the part of HOS as the entitlement/genuineness of claim/accuracy of claim etc cannot be worked out./audited. Further, there is chance of over payment/unauthorized payment/delayed payment etc. which is direct loss to Govt. Exchequer.

The HOO may arrange to get the above said mandatory records/register maintained as per provisions / in prescribed columns and in compliance of audit observations under intimation to audit. The compliance of the same may be shown to next audit..

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**Audit Para No.05 :- Non deduction of subscription towards DGHS at prescribed rates.
(Reference Audit Memo No.06 dt.20.10.2021).**

All state Government employees and their dependent family members are entitled for CGHS / DGHS facilities with certain eligibility criteria for sons / daughters as dependant in the scheme on payment of certain contribution towards the scheme.

The rate of contribution towards Delhi government Health Scheme (DGHS) is fixed in reference to the grade pay that the official would have drawn in the post held by him / her had he / she continued to be in service now but for his / her retirement / death at specified rates according to Grade Pay. The rates were revised vide OM No.11011/11/2016-CGHS(P)/DHS dated 9.1.2017 and 13.01.2017 issued by Min. of Health & FW, GOI due to revision of pay and allowances of Central Govt. employees on account of implementation of recommendations of the 7th CPC adopted under DGEHS w.e.f. 01.02.2017 in consultation with Finance Department, GNCTD.

During the test check of records of Office of the Fire Officer, Delhi Fire Division Office, Moti Nagar., New Delhi, it has been noticed that arrears of DGHS contribution for the period mentioned against each were not recovered from the pay of the following officials as per details given below:-

Sl. No.	Name & Designation Shri/Smt.	B. Pay + GP	Recovery period	Deduction made	Deduction due	Difference to be recovered	Total amount of difference
1	Somvir Dahiya, FO 193/63	GP-2400	02/2017 to 06/2017	@Rs.125/- per month	@ Rs.250/- per month	125 x 5	625
2	Nitin Joon, FO, 77/63	GP-2400	02/2017 to 05/2017	-do-	-do-	125 x 4	500
3	Anil Dabas, FO, 80/63	GP-2400	-do-	-do-	-do-	125 x 4	500
4	Praveen Rana, FO, 156/63	-do-	-do-	-do-	-do-	125 x 4	500
5	Manjeet Singh, FO, 307/63	-do-	02/2017 to 04/2017	@Rs.125/- per month	@ Rs.250/- per month	125 x 3	375
6	Pradeep Kumar, FO, 04/61	GP. Rs 2400-	02/2017 to 06/2017	@Rs.125/- per month	@ Rs.250/- per month	125 x 5	625
7	Sunil Dutt, FO, 76/61	-do-	-do-	do-	-do-	125 x 5	625
8	Satbir Singh, LF, 886	Rs.4200-	02/2017 to 04/2017	@Rs.225/- per month	@ Rs.450/- per month	225 x 3	675
9	Chhaman Singh, LF, 10/52	Rs.2800-	-do-	@Rs.125/- per month	@ Rs.250/- per month	125 x 3	375
10	Surrender Yadav, SO,913	Rs.4600-	-do-	@Rs.325/- per month	@ Rs.650/- per month	325 x 3	975

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11	Narain Singh, SO, 12/49	-do-	-do-	-do-	-do-	325 x 3	975
12	Sudhir Kumar, FO. 104/59	Rs.2400-	-do-	@Rs.125/- per month	@ Rs.250/- per month	125 x 3	375
13	Devender Singh, LF,80/53	Rs.2800-	02/17 to 07/17	-do-	-do-	125 x 6	750
14	Mahavir Singh, SO, 912	Rs.4600-	02/17 to 04/17	@ Rs.325/- per month	@ Rs.650/- per month	325 x 3	975
15	Ashok Kumar, STO	Rs.4600-	02/17 to 05/17	-do-	-do-	325 x 4	1300
16	Dhruv Bhagat, SO, 10/49	Rs.4600-	02/17 to 06/17	-do-	-do-	325 x 5	1625
17	Balwan Singh, SO, 941	-do-	02/17 to 03/17	-do-	-do-	325 x 2	650
18	Joginder Singh, FO-269/64	Rs.2000-	02/17 to 05/17	@ Rs.125/- per month	@ Rs.250/- per month	125 x 4	500
19	Md.Firoj Khan, SO	Rs.4200-	02/17 to 04/17	@ Rs.225/- per month	@ Rs.450/- per month	225 x 3	675
20	Ravinder FO- 143/64	Rs.2000-	02/17 to 06/17	@ Rs.125/- per month	@ Rs.250/- per month	125 x 5	625
21	Virender, FO- 209/64	-do-	02/17 to 08/17	@ Rs.125/- per month	@ Rs.250/- per month	125 x 7	875
22	Dinesh kumar, SO/DVR 13/49	Rs.4600-	02/17 to 05/17	-do-	-do-	325 x 4	1300
23	Bijender Singh, SO/DVR 825	-do-	02/17 to 03/17	-do-	-do-	325 x 2	650
Total Amount Recoverable (Rs.)							17050

The HOS may arrange to recover the short deducted amount on account of DGEHS from the above officials and deposit the same into Government Account after due verification of facts and figures under intimation to audit.

All other similar cases may also be reviewed and action be taken accordingly under intimation to the audit.

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24/5/16

**Audit Para No.06 :- Over Payment of Transport Allowance amounting to Rs.216600-
(Reference Audit Memo No.07 dt.026.10.2021)**

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As per Min. of Finance Office Memorandum No. 21(1)/97-E-II(B) dated 3/10/97, Transport Allowance is given to all employees to compensate the cost incurred on account of commuting between the place of residence and the place of duty. From 22/02/2002, this allowance is not admissible, if the Govt. employee is absent from the duty during full Calendar Month(s) due to leave training, tour etc. vide Min. of Fin. O.M. No 21(1)/97/E-II(B) dated 22/02/2002.

On scrutiny of Attendance Registers, Pay Bill Registers & Service Books of officer/officials for the audit period 2015-16 to 2017-18, it revealed that the following officials have been paid Transport Allowance during absence from duty for the period of leave exceeding full month for which they were not entitled for, as per detail given below:-

S.No.	Name and Designation (Mr./Mrs.)	Leave Period (Full Month)	Transport Allowance	Total Recovery (Rs.)
1	Mangat Ram, LF-76/53	10/2015	3504	7104
		08/2016	3600	
2	Anoop Singh, LF-25/57	06/2015	Rs.3408	14208
3		10-12/2016	@ Rs.3600	
4	Azad Singh, LF-68/55	12/2016	3600	3600
5	Mehar Singh, LF-162/56	01-02/2018	@Rs.3852	7704
6	Bakshi Ram, 181/56	01-02/2015	@Rs.3504	14208
		06/2016	Rs.3600	
		11/2016	Rs.3600	
7	Pawan Kumar, 19/59	05/2016	Rs.3504	3504
8.	Surender Kumar LF-61/52	06/2016	Rs.3600	3600
9	Virender Hooda, 22/52	05/2016	Rs.3600	3600
10	Satbir Singh, 24/52	06/2015	Rs.3408	10416
		07-08/2015	@Rs.3504	
11	Praveen Kumar, 87/61	06/16	Rs.3600	3600
12	Krishan Kumar, 26/52	10/2016	Rs.3600	3600
13	Vidyanand 83/56	09/2017	Rs.3744	3744
14	Amit Kumar, 286/63	02/2016	Rs.3600	3600
15	Man Mohan Singh, 03/58	03/2016	Rs.3600	3600
16	Dharmender Singh, 199/56	11/2016	Rs.3600	3600
17	Vinod, 118/64	04/2017	Rs.3600	3600

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18	Sandeep Singh, 10/56	06/2015	Rs.3408	3408
19	Surrender LF-36/53	11/2017	Rs.3780	3780
20	Suresh , Safai Karmchari	01-04/18	@3780	15120
21	Vijay, 25/63	02/2016	Rs.3600	3600
23	Satish Dabas, 29/53	08/2015	Rs.3504	3504
24	Raj Singh, 29/52	03-06/18	@Rs.3852	19332
		07/2018	Rs.3924	
25	Jagvir Singh, 11/47	03/2015	Rs.3408	3408
26	Narender Singh, 51/55	05/2015	Rs.3408	3408
27	Naresh 52/50	03-04/16	@Rs.3600	7200
28	Jikender Rana, 66/53	1/2017	-do-	3600
29	Jitender Kumar, 34/57	07/2015	Rs.3504	14628
		05/2016	Rs.3600	
		02/2017	Rs.3600	
		10/2018	Rs.3924	
30	Ashok Kumar, 67/52	11/2015	Rs.3312	3312
31	Narender Kumar, 14/56	07/2017	Rs.3780	3780
32	Naresh Kumar 131/52	01/2016	Rs.3600	3600
33	Rajbir Singh, 20/49	06/2015	Rs.3408	31632
		07-12/15	@Rs.3504	
		03-04/2016	@Rs.3600	
Total Recoverable Amount (Rs.)				216600

The HOO may arrange to recover the overpaid amount on account of transport allowance from the above officials after due verification of record and deposit the same into Govt. A/c under intimation to audit. Further, the audit is of the view that the traditional system of attendance by marking 'P' on roll call basis may be dispensed with immediately and adopt Bio Metric system of Attendance with marking of attendance by the official in attendance register in order to ensure punctuality of attendance as well as regulation of pay and allowances accordingly.

Other similar cases, if any may also be reviewed at your level and action be taken accordingly under intimation to the audit.

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**Audit Para No.07:- Irregular release of House Rent Allowance amounting to Rs.3741-
(Reference Audit Memo No.08 dt.26.10.2021)**

On scrutiny of Pay Bill Registers & information related to allotment/possession of Govt. accommodation provided by the office during the audit period from 2015-16 to 2017-18, it revealed that the following officials had been paid House Rent Allowance even after the possession of Govt.flat for which they were not entitled for, as per detail given below:-

Settled.
Shammy Sharma
11/10/18

S.No.	Name and Designation	Date of possession of Govt. Accommodation	Rate of HRA per month.	Period of HRA paid	Amount overpaid
1	Ram Bhajan Meena, FO-222/63	20.03.2012	Rs.2697-	20.03.2012 to 30.04.2012	Rs.3741-

The release of HRA with salary even after the allotment and possession of Govt. accommodation is irregular and serious lapse on the part of DDO which shows the lack of coordination or faulty system for conveying the facts of allotment/possession of Govt. accommodation. The audit is of the view that the entire process of allotment of Govt. accommodation should be reviewed and there should be proper coordination through endorsement of allotment letter showing Licence fee and water charges to be deducted, possession letter showing date of possession with complete address of accommodation etc.

The HOO may arrange to recover the irregular released amount of HRA and amount of Licence fee/Water charges not deducted from the above officials after due verification of facts under intimation to audit.

Other similar cases may please be reviewed at your own level as neither spouse information nor information regarding employees having govt. flat with complete details provided to audit even after repeated verbal request/written reminders.

However, the DDO may assess the position after taking complete details from Allotment Branch of Govt. accommodation with similar action for recovery of overpaid amount under intimation to audit.

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Audit Para No.08 :- Non implementation of bio metric system of attendance for monitoring of Punctuality.
(Reference Audit Memo No.9 dated 26/10/2021)

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As per Administrative Reform department, GNCT of Delhi office order No. F.16/2/14/AR/4719-4878 dated 03.04.2014, observation of Punctuality is to be ensured and provision for bio metric system of attendance was introduced to keep a check on punctuality of the staff working in the offices of Delhi Government.

During the test check of attendance record of offices under the jurisdiction of the office of the Divisional Officer, Office of Moti Nagar Division Office, Moti Nagar, New Delhi-110015 for the audit period from 2015-16 to 2017-18, it has been observed that Bio metric system of attendance not adopted in the entire division office to ensure punctuality in pursuance of above order which is clear non compliance of order of AR Department, GNCT, Delhi which is irregular and unwanted.

Further, it has been observed that attendance of the staff has been found observed through traditional roll call system with marking of "P" in the attendance register of unit concerned instead of marking attendance by token of signature in attendance register by the official concerned which is irregular and not reliable system for observing of punctuality. It has also been observed that the Manual Attendance Register provided to audit were never supervised by the head of the unit which is irregular and serious lapse on the part of Head of Institute thus there is scope for inviting corrupt practice also.

Being non implementation of bio metric system of attendance and in absence of proper attendance record, the cases of overpayment of Pay and Allowances cannot be denied thus the audit is unable to work out the overpayment on account of transport allowance or pay and allowances in reference to spell of their leave period etc.

The HOO may ensure installation of Bio Metric system of attendance in all offices under divisional office and in compliance of strict directions of AR Deptt., GNCT of Delhi The traditional system of attendance of marking "P" in attendance register on Roll call basis may be immediately dispensed with in consultation with Higher Authorities of Department and proper supervision of punctuality through Bio Metric system of attendance by the Head of Unit along with marking of attendance by the official with token of signature in the manual attendance register, may be ensured.

2

Audit Para No.09: - Irregularities in maintenance of Service Books.
Reference Audit Memo No.11 dt.01.11.2021).

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During the test check of Service books maintained by the office of Divisional Officer, Moti Nagar Division Office, Fire Services Department, Moti Nagar, New Delhi-110015, the following irregularities have been observed :-

S.No	Name and Designation (Mr./Mrs.)	Remarks
1	Pradeep Chhillar, FO-60/61	Nomination for DCRG, GPF, UTEGIS and Form-3 (Details of Family) not found in the Service Book. Service verification entries for the period 01.12.07 to 31.03.2009, 01.04.2016 to 31.03.2017 and 01.04.2019 to 28.02.2021 found unsigned by the HOO..Absence period from 16.04.16 to 20.05.2016 (as per attendance register) not found debited in Leave account or recovery of pay & allowances thereof.
2	Mehar Singh, FO-162/56	Service verification entries from 01.12.14 to 31.03.16, 01.04.16 to 31.03.17, 01.04.18 to 29.02.2020 and 01.03.20 to 29.02.2021 found unsigned. Nomination for DCRG found without dated and not accepted by the HOO. Nomination for Family pension/Group Insurance not found in service Book. Entry for Medical fitness and Police verification not found in the service Book.
3	Ashok Kumar, FO	Column No.07 onwards of Bio data page of Service Book is blank, recent photo and attestation of particulars not done, All Nominations and Form-3 (Details of family) not found in the Service Book. Entry for appointment, medical fitness and police verification not found in service book. Entry for service verification at page 11 requires fresh entry being overwriting...
4	Sandeep Kumar, FO-05/56	Bio data page incomplete, photo and appointment entry not attested. Pay regulation entries found unsigned. No Service verification entry from date of appointment till date. Entry for suspension from 02.02.2002 to 10.03.2008 found unsigned. Pay fixation order dt.08.03.2021 found pasted without any entries in Service Book. Leave account incomplete and unsigned No nomination form and Form-3 (Details of family) not found in the Service Book.
5	Raj Singh, 29/52	Service book in torn condition. Entry for appointment, medical fitness and police verification not found in service book. Service verification entry for the period from 01.06.17 to 31.03.18 unsigned. Leave account is incomplete and unsigned.. Entry for medical leave from 22.02.18 to 28.08.2018 (as per attendance register) not found in Leave account and service Book portion.. Leave account be re-casted and overpayment if any may be recovered.
6	Naresh Kumar, FO-131/52	Service Book found in torn condition, Nomination for DCRG is only for 60% share thus incorrect. Bio data information found incomplete & without photo in 2nd Volume of Service Book. Nomination for Family Pension/Group Insurance and Form-3 (Detail of family) and Entry for medical fitness Police verification not found pasted in the Service Book. Service verification entry from 01.03.2000 to 31.07.2000 found unsigned. Placed under suspension vide order dt.17.07.2009 w.e.f.30.04.2008 and revoked vide order dt.13.02.2013 with immediate effect requires clarification with specific entry for treatment of suspension period. No service verification entry from 30.11.2006 to 31.03.2013. HPL account required to be re-casted with reference to attendance record & leave application etc.

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7.	Rajbir Singh, SO-20/49	Service verification entries for 01.09.2013 to 31.03.2014 and 01.04.2020 to 31.03.2021 found unsigned. No Nomination forms for GPF, UTEGIS, DCRG, etc and Form-3(Detail of Family) found in the Service Book..Bio data particulars blank and photo not pasted on Vol.II of Service Book Entry for medical fitness and police verification not found in service book. Official was on medical leave from 12.05.2015 to 02.05.2016. Order for leave & pay regulation with 32 days EOL recovery details be provided to audit with recovery of overpayment, if any.
8.	Bakshi Ram, FM-181/56	No entry for medical fitness & Police verification. Service verification entries from 01.07.18 to 29.02.2020, 01.03.20 to 30.06.2021 found unsigned. Nomination for DCRG/GPF/Group Insurance etc not found in Service Book. Leave period from 11.06.2016 to 30.06.2016 (as per attendance register) not found debited in Leave account. Pay regulation entries from 01.07.12 to 01.07.2016 found unsigned.
9.	Joginder FO-31/55	Service verification entries not found after 01.03.2018 onwards Leave account not found maintained properly & unsigned. Leave period from 14.03.2018 to 31.03.2018 (as per Attendance register) not found entered in Service Book & Leave account. No nomination and Form 3 (Details of family) found in the Service Book.

As per Rule -257 of GFR, the service book of all the Government servants should be maintained in duplicate. One copy should be retained and maintained by the H.C.O. and the second copy should be given to the Govt. Servant for safe custody. In January every year, the Govt. Servant shall hand over his/her copy to his/her office for up-dating which should be returned within 30 days of its receipt. Leave sanction entries not found recorded in Service book however the leave of kind taken found debited from Leave account. No system of submission of joining report after taking long leave etc. and issue of leave sanction order found followed in the division office which is irregular and in contravention of CCS(Leave) Rules, 1972.

As per Rule, the Service Book of the officials/officers, who have completed 18 years of regular service or left five years of service before retirement, will be verified by the PAO concerned and service verification certificate issued by the PAO, will be pasted on the service book. The following officers/officials, who have completed 18 years of service or left 5 years of service, but their service book not got verified by PAO:-

S.No	Name & Designation	Date of Birth	Date of Appointment	Date of Retirement
1.	Braham Prakash LF 03/47	30.08.1964	01.09.1988	31.08.2024
2.	Ashok Kumar, FO-67/52	10.01.1962	12.03.1992	31.01.2022

As per DOPT O.M. No. Z-20025/9/2014-Estt. (AL) dated 3rd November, 2014, all the department may ensure that the Aadhar Number of all the Govt. employees should be recorded in his S/Book but it has been observed that Aadhaar Number has not been recorded in any of the service book. PAN No. as well as GPF Account NO. and Employee identification no. may be invariably recorded in the Service Book. In addition to above, the entry of PRAN may also be recorded in the S/Book of NPS employees. Recent photo duly attested may also be got pasted in all the service books. Bio data page of all the volume of Service Book should be completed in all respect. Proper entry for each event should be recorded in the Service Book instead of pasting of copy of order thereof. Service verification entry should be done on yearly basis except in case of transfer, from date of annual increment in reference to the qualifying service criterion as per CCS(Pension) Rules, 1972 instead of one entry for lump sum period etc. A copy of DGHS Card may also be printed in the service book.

The HOS is advised to comply with the above mentioned audit observations and provisions for maintenance of service books. The Compliance of the same may be shown to next audit.

Other Service books may also be reviewed at your own level to complete the same in all respect under intimation to audit.



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**Audit Para No.10 :- Irregularities in maintenance of Petrol Pump record.
(Reference Audit Memo No.12 dt.01.11.2021).**

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During test check of record provided by the ADO, Petrol Pump unit of Delhi Fire Service under Moti Nagar Division Office of Delhi Fire Services Department, Moti Nagar, New Delhi-15 for the audit period from 2015-16 to 2017-18, the following irregularities have been noticed :-

1. No pasting file for keeping purchase vouchers, invoice/challan etc with stock entry & certificate for observing codal formalities found maintained in the unit whereas some purchase file shown to audit.
2. No record for advance drawn for purchase of fuel or adjustment thereof found maintained in the unit.
3. Stock Register for diesel and petrol found maintained for in and out stock by the attendant but entries never signed by him or any higher authorities as token of correctness of entry. No page count certificate found recorded in the Stock Register.
4. Fuel supplied by Petrol Mobile Van on emergent basis at incident site found entered in issue register but no acknowledgement voucher of station incharge found obtained in such cases which is irregular.
5. The jurisdiction of petrol pump unit for issue/supply of fuel is entire Delhi and overall average for running of vehicle to get fuel comes to 40 km. at least which is cause of traffic jam and financial burden, wastage of funds, dead milage etc.
6. Provision of Two mobile petrol Van having capacity of 500 Ltr. Diesel is there to supply fuel at site of incident on emergent basis but one Petrol Van is off the road for the last couple of the years. Reason for off road of said vehicle may be elucidated.
7. It has been observed that on 13.11.2017, 5403 liter diesel found taken on stock as additional quantity with total of $7664+5403= 13067$ Liter which requires clarification & justification.
8. No policy/formulae for taking dip reading found on record to consider loss through evaporation etc.
9. No committee for annual physical verification of stock found on record.
10. No policy for physical verification found on record and Certificate of Annual physical verification of stock not found recorded on the stock register during the entire audit period which is irregular and serious lapse on the part of Head of the Unit.
11. On scrutiny of record from Fire Station, Jwala Puri, it has been observed that 100 Liter diesel found issued by the Petrol pump in vehicle No.WB-52 on 27.05.2016 but there is no entry in the Log Book of vehicle maintained by the Fire Station which also requires clarification.

The HOO may ensure proper maintenance of records with collection of receipt voucher of each supply of fuel and physical verification of stock by the Committee from time to time under intimation to audit. The replies submitted by the Unit Incharge not found satisfactory, the compliance of the same may also be got done and shown to next audit.

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5. Rule 291 of GFR 2005 stipulates that Permanent advance or Imprest for meeting day to day contingent and emergent expenditure may be granted to a government servant by the Head of the Department in consultation with Internal Finance wing, keeping the amount of advance to the minimum required for smooth functioning of the office. Procedures for maintenance of permanent advance or imprest are available in para 10.12 of the Civil Accounts Manual, volume-I which have not been found complied with during the entire audit period. Reasons for non complying with the above said provisions of GFR needs clarification.
 6. Copy of order regarding sanction of Imprest Money showing amount thereof not provided to audit. The DDO may elucidate the reasons for improper use or utilization and non recoupment of Imprest during the audit period..
 7. No Stock Register/Record of TR-5 found maintained in the office and TR-5 found used without considering their serial number etc. TR-5 with higher serial number found issued earlier and least serial number thereafter which is irregular and needs clarification.
 8. Cuttings/overwritings in Cash Book are not found attested by DDO at many places.

The DDO/HOO may get the imprest money recouped immediately and reconcile the receipt amount deposited through challan during the audit period to till date from PAO concerned as there should be nil balance except sanctioned amount of imprest.

The proper maintenance of Cash Book in compliance of provisions under Receipt and Payment Rules as well as General Financial Rules may also be ensured. The compliance of the same may be shown to next audit without fail.

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**Audit Para No.11:- Improper Maintenance of Cash Book (Govt A/C).
(Reference Audit Memo No.13 dt.02.11.2021).**

During the test check of Cash Book maintained in the office of the Divisional Officer, Moti Nagar Fire Division, Moti Nagar, New Delhi-110015 for the audit period from 2015-16 to 2017-18, the following irregularities have been noticed;-

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1. The Closing Balance of Cash Book as on 31.03.2015 found Cash Rs.2363- and Bank Rs.69044-and on 31.03.2018, Rs.3120-(Cash) and Rs.54156- (Bank) detailed summary of balances not found recorded. Required to be recorded duly signed by DDO/HOO.
2. It has been observed that Demand draft, Cheque and Cash Collected through TR-5 or otherwise not found remitted into Govt. Account within the stipulated period of deposit which is a serious lapse on the part of DDO. Some of the cases are detailed below :-

S.No.	Date of receipt	Amount	Date of deposit in Govt. Account	Remarks
1	05.01.2016	Rs.30282-	08.02.2016	Cash
2	-do-	Rs.39000-	02.02.2016	-do-
3	20.01.2016	Rs.59656-	30.08.2016	-do-
4	27.01.2016	Rs.62250-	15.03.2016	Draft
5	26.02.2016	Rs.99871-	28.03.2016	Cash
6	06.05.2016	Rs.89587-	09.08.2016	Draft/Cash
7	16.05.2016	Rs.27000-	16.09.2016	Cash
8	06.06.2016	Rs.15000-	09.08.2016	-do-

3. Total amount collected through Demand draft/Cheque on a particular date found entered through one single entry in the cash Book whereas the amount collected through each TR-5 should be entered separately to watch their realization in Govt. Account.
4. Reconciliation of revenue receipt not found got done from the PAO concerned as drafts and cheque deposited after considerable delay may dishonoured & fail in realization.

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**Audit Para No.12:- Unauthorised absence from duties/Irregularities in release of Pay and allowances.
(Reference Audit Memo No.14 dt.02.11.2021).**

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During the test check of attendance record, Service Book and leave account maintained by the office of HOO, Moti Nagar Fire Division, Fire Service Department, Moti Nagar, New Delhi-110015 during the audit period from 2015-16 to 2017-18, it has been noticed that Mr Daljeet Singh, FO-14/59 remained absent from duties w.e.f.06.05.2013 to 14.01.2017 and no attendance record of the official provided to audit but the contents got confirmed from the personal file of official. No leave application /leave sanction order found issued for the said period and Leave account found completed up to 12/2014 but unsigned whereas salary found paid during the said period.

In addition to above, the following shortcomings in the Service book observed:-

1. No entry for medical fitness and police verification found recorded in the Service Book.
2. No nomination and Form-3(Details of family) found pasted in the Service Book.

In addition to above, some more officials also found on long leave/absence with stoppage of their salary but no administrative action found taken to compel them to attend the office and ensure punctuality in attendance. Shri Suresh, Safai Karamchari found absent from 01/2018 to 21.05.2018 and his salary not found recorded in PBR. No personal file/Service record of the official shown to audit to work out the overpayment of pay and allowances as well as regulation of absence period etc. which is serious lapse on the part of HOO.

Further, in absence of full proof system of attendance, transfer, relieving and joining of duties to new unit, there is scope for such incidents and overpayment of pay and allowance cannot be denied.

The HOO may ensure strict administrative action on the defaulters with punctuality in attendance as well as regulation of pay and allowances in reference to their leave/absence period on the basis of facts and figures under intimation to audit. It may also be ensured that the salary of each month may be prepared only after getting the attendance certificate of all the officials from concerned office incharge of Unit without fail. The compliance of the same may be shown to next audit.

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Audit Para No13 :- Irregularities in purchase of spare parts etc.
(Reference Audit Memo No.15 dt.02.11.2021).

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As per provision envisaged under Rule-151 of GFR, 2005, purchase of goods costing above Rs.100000- and up to the estimated value of Rs.25 Lacs- on each occasion may be made by observing Limited Tender Enquiry, NIT from registered supplier/vendors in accordance with the procedure laid down in GFR-142

During the test check and scrutiny of records/File No.31 provided by the Incharge, Workshop, Moti Nagar Fire Division, Moti Nagar, New Delhi-110015 for the audit period, from 2015-16 to 2017-18 the following irregularities have been noticed:-

1. No record related to demand of items with its quantity found worked out before issue of supply order as it has been revealed that supply orders were found issued in piece meals for similar nature of Purchases.
2. No cost estimates of the items on the basis of prevalent rates/previous rates had been prepared before purchase which is essential to decide reasonability of price and the mode of procurement.
3. Prior administrative approval for purchase of items and for specific agency found on record in piece meal instead of working out demand on yearly basis as per past experience or estimation.
4. The following purchases having similar nature were found made either on the same date or in very short spells which are evident that the office had split up the demand to avoid approval of higher authorities and tendering process/purchase in violation of Delegation of financial powers/GFR.

S.No.	Name of firm	Bill No. & date	Particulars	Amount
1.	M/s Somani Enterprises	15433 dt-08/10/2016	Purchase of spare parts	Rs.24062/-
2.	-do-	15434 dt-08/10/2016	-do-	Rs.32804/-
3.	-do-	15439 dt-17/10/2016	-do-	Rs.25380/-
4.	-do-	15440 dt-17/10/2016	-do-	Rs.7134/-
5.	-do-	15458 dt-24/10/2016	-do-	Rs.12619/-
6.	-do-	15470 dt-27/10/2016	-do-	Rs.18788/-
7.	-do-	15487 dt-05/11/2016	-do-	Rs.5673/-
8.	-do-	15488 dt-05/11/2016	-do-	Rs.1688/-
9.	-do-	15521 dt-21/11/2016	-do-	Rs.4757/-
10.	-do-	15576 dt-16/12/2016	-do-	Rs.14884/-

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11.	-do-	15623 dt-31/12/2016	-do-	Rs.22936/-
12.	-do-	15652 dt-20/11/2017	-do-	Rs.19941/-
13.	-do-	15678 dt-31/01/2017	-do-	Rs.4444/-
14.	-do-	15710 dt-13/02/2017	-do-	Rs.5859/-
15.	-do-	15742 dt-25/02/2017	-do-	Rs.2727/-
16.	-do-	15743 dt-25/02/2017	-do-	Rs.4680/-
17.	-do-	15764 dt-04/03/2017	-do-	Rs.11768/-
18.	-do-	15804 dt-17/03/2017	-do-	Rs.3572/-
19.	-do-	15805 dt-17/03/2017	-do-	Rs.3220/-
			Total	Rs.226936-

The expenditure sanction of above detailed invoices totaling to Rs.226936- found taken but no official expenditure sanction found issued on record which is usual practice and irregular.

As the nature of purchase was same, this could have been clubbed in one single purchase well in advance being day to day required items in the workshop, for carrying out after observing Codal formalities as prescribed under GFR and other guidelines issued on the subject.

No purchase file containing documents related to fulfillment/compliance of codal formalities of GFR, 2005 including of calling of quotations, comparative statement, estimate of item, approval of purchase committee etc. and compliance of departmental instructions found maintained or provided to audit for scrutiny.

The HOO may ensure purchase of spare parts may be made only after assessment of demand for period of atleast one year with compliance of codal formalities of GFR and departmental instructions issued from time to time on the subject.

Other similar cases may be reviewed at your own level under intimation to audit.

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**Audit Para No.14:- Irregularities in maintenance of Stock Register for spare parts etc.
(Reference Audit Memo No.16 dt.08.11.2021).**

During test check of record provided by the AE(Auto), Workshop unit of Delhi Fire Service under Moti Nagar Division Office of Delhi Fire Services Department, Moti Nagar, New Delhi-15 for the audit period from 2015-16 to 2017-18, the following irregularities have been noticed :-

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1. No pasting file for keeping purchase vouchers, invoice/challan etc with stock entry & certificate for stock entries / observing codal formalities found maintained in the unit whereas some purchase file shown to audit.
2. Two types of Stock Register with category "C" and "S" found maintained for in and out stock by the storekeeper but entries never signed by him or any higher authorities as token of correctness of entry.
3. Stock Register found maintained year wise which is irregular. No page count certificate found recorded in any of the Stock Register.
4. Purchase of spare parts found made in piecemeal on the basis of requirement in vehicle to vehicle basis without assessing the demand on the past experience basis/requirement and purchase in one go through tender process in compliance of GFR, 2005/2017 etc. which is irregular.
5. No purchase proposal found routed through HOO of the unit which is irregular and needs clarification.
6. It has also been observed that some of the spare parts were purchased/available in stock in large quantity and others are not available even then workshop is not attending their vehicle even in case of small defect repairs etc.
7. No committee for annual physical verification of stock found on record.
8. No policy for physical verification found on record and Certificate of Annual physical verification of stock not found recorded on the stock register during the entire audit period which is irregular and serious lapse on the part of Head of the Unit.
9. Record related to issue/use of parts in/for particular vehicle could not be verified/reconciled due to non production of record by the various units thus audit is unable to certify its correctness etc.

The HOO may ensure proper maintenance of Stock Register as well as the other related records. Further, the physical verification of stock may be ensured from time to time with annual physical verification through Constituted Committee for the purpose with recording of certificate in stock register. The compliance of the same may be shown to next audit.

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**Audit Para No.15:- Non settlement of outstanding LTC Advances amounting to Rs.2251747-
(Reference Audit Memo No.17 dated 09.11.2021)**

During test check audit of office of HOO, Moti Nagar Division Office of Delhi Fire Services Department, Moti Nagar, New Delhi-15 for the audit period from 2015-16 to 2017-18, the information related to outstanding Abstract contingent bills were asked for vide this office record Memo No.1© dt.12.10.2021 and subsequent reminder but no information provided inspite of repeated verbal requests and written reminders. Further, the details of old outstanding advance was asked for from the PAO-13 and found that the following LTC Advances are pending for settlement :-

List of Outstanding LTC Advances (DFS-MN)

SL. No.	Bill No.	Bill Date	Amount (In Rs.)
1	332	08/05/2013	65217
2	88	08/05/2013	57967
3	634	14/06/2013	49500
4	841	01/08/2013	66103
5	856	05/08/2013	66103
6	1145	25/09/2013	52574
7	1139	24/09/2013	66175
8	891	13/08/2013	67126
9	1074	13/09/2013	33090
10	1174	10/10/2013	46459
11	1432	19/11/2013	82719
12	538	20/05/2014	80539
13	2270	28/01/2016	9297
14	241	27/04/2016	128974
15	734	08/06/2016	147019

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16.	701	01/06/2016	66178
17.	713	07/06/2016	66179
18.	717	07/06/2016	66179
19.	748	08/06/2016	82724
20.	920	28/06/2016	33089
21.	628	23/05/2016	74624
22.	917	28/06/2016	66179
23.	1017	14/07/2016	16621
24.	1199	11/08/2016	125355
25.	1192	10/08/2016	93855
26.	1193	10/08/2016	62678
27.	1223	11/08/2016	125176
28.	1215	11/08/2016	93881
29.	1216	11/08/2016	93881
30.	1304	24/08/2016	37312
31.	720	08/06/2016	128974
Total Amount of outstanding Advances (in Rs.)			2251747

As per Rule 15 (vi) of CCS(LTC) Rules, 1988, LTC advance should be adjusted in full from final bill within one month of the completion of return journey. On failure to do so, the employee shall be required to refund the entire advance amount forthwith in one lump sum. Further, if the claim is not submitted within prescribed time or the advance not fully adjusted, full amount or the unutilized advance as the case may be, will be recovered in one lump sum with interest at a rate of 2% over GPF interest, from the date of drawal of advance to the date of recovery.

The DDO may ensure proper maintenance of record and adjustment of all the pending LTC advances in time bound manner in compliance of Rule position after working out the name of officials to whom the advances were sanctioned and released under intimation to audit. The compliance of the same may be shown to next audit without fail.

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Audit Para No. 16:- Non adjustment of outstanding Medical Advances amounting to Rs.777200 (Reference Audit Memo No.18 dt.09.11.2021).

During test check audit of record of office of HOO, Moti Nagar Division of Delhi Fire Services Department, Moti Nagar, New Delhi-15 for the audit period from 2015-16 to 2017-18, the information related to outstanding Abstract contingent bills were asked for vide this office record Memo No.1© dt.12.10.2021 and subsequent reminder but no information provided inspite of repeated verbal requests and written reminders. Further, the details of old outstanding advance was asked for from the PAO-13 and found that the following Medical Advances are pending for settlement :-

Settled
(Shri. Sharma Shyam) 18

List of Outstanding Medical Advances (DFS-MN)

S. No.	Bill No.	Bill Date	Amount (In Rs.)
1.	608	25/05/2015	177000
2.	852	18/06/2015	180000
3.	1033	14/07/2015	34200
4.	1350	26/08/2015	64000
5.	1516	22/09/2015	54000
6.	2197	14/01/2016	29000
7.	224	11/04/2016	105000
8.	699	01/06/2016	134000
Total Amount of outstanding Advances (in Rs.)			777200

As per Medical Attendant Rules, advance paid to the official is to be adjusted against the relevant claim and balance, if any recovered from the pay of official in four installments or one lump sum after getting consent of the official. Further, panel interest at the rate of 2% over the GPF interest rate on balance amount if not utilized in full from the date of drawl to date of recovery will be charged..

When advance is paid direct to the hospital, the employee should submit the adjustment bills for final settlement within one month from the date of his discharge from the hospital, The HOO will correspondence direct with the hospital for refund of the unutilized amount, if any. Further, panel interest at the rate of 2% over the GPF interest rate on entire advance from the date of drawl to date of recovery will be charged..

The DDO may ensure proper maintenance of record and adjustment of all the pending Medical advances in time bound manner in compliance of Rule position and working out the name of officials & Hospital to whom the advances were sanctioned and released under intimation to audit. The compliance of the same may be shown to next audit without fail.

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Audit Para No.17:- Non settlement of outstanding contingent Advances amounting to Rs. 29,80,74,296/- (Reference Audit Memo No.19 dt.09.11.2021).

During test check audit of office of HOO, Moti Nagar Division Office of Delhi Fire Services Department, Moti Nagar, New Delhi-15 for the audit period from 2015-16 to 2017-18, the information related to outstanding Abstract contingent bills were asked for vide this office record Memo No.1© dt.12.10.2021 and subsequent reminder but no information provided inspite of repeated verbal requests and written reminders. Further, the details of old outstanding Contingent advance was asked for from the PAO-13 and found that the following Contingent Advances are pending for settlement -

List of advances drawn for various purposes :-

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Sl No.	Year	Bill	Date	Amount (In Rs.)	Purpose
1	2003-04	805	19/12/2003	4800	Trg. Of Prev. And Mang. Of Chemical Acciednet.
2	2003-04	833	10/01/2004	755486	For Diesel
3	2004-05	961	02/03/2005	100000	Reg. Fee Of Dfs Vehicles
4.	2004-05	1005	31/03/2005	100045	Reg. Fee Of Dfs Vehicles
5	2005-06	528	27/10/2005	3000	Purchase Of Petrol
6	2005-06	637	30/11/2005	3000	Purchase Of Petrol
7	2005-06	676	19/12/2005	27000	Electric Connection
8	2006-07	43	20/04/2006	358473	Purchase Of Diesel
9.	2006-07	1129	19/03/2007	318496	Purchase Of Diesel
10.	2006-07	1182	30/03/2007	1502000	Thermal Imaging Camera
11	2008-09	289	08/07/2008	2000	Advance Of Mtnl
12	2008-09	868	27/10/2008	1827106	Advance Of I.O.C.L.
13	2008-09	1068	18/02/2009	413636	Advance For Foreign Visit
14.	2009-10	290	10/06/2009	3000	Advance For Payment Of Measurement
15.	2010-11	729	16/08/2010	379722	Advance For Pol
16.	2011-12	691	05/09/2011	33000	Adv For Inspection Of Condemnation From Dtc
17.	2012-13	427	11/07/2012	66500	-
18.	2012-13	1622	12/03/2013	4800	Adv For Two Flex Hoardings At Fsma On Raising Day
19	2013-14	700	02/072013	5000	Adv For Electricity Charges Of Narela Fire Station
20.	2013-14	1812	13/02/2014	24547	Adv For Png Pipeline Installation By Igl

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21	2014-15	836	01/09/2014	10000	Adv For Prepared Electricity Charges Of Narela Fire Station
22	2014-15	1293	05/12/2016	20000	Adv For Prepared Electricity Charges Of Narela Fire Station
23	2014-15	1711	03/03/2015	20000	Adv For Prepared Electricity Charges Of Narela Fire Station
24	2017-18	1399	03/08/2017	10000	Adv For Shifting 11 Kv
25	2017-18	2698	13/02/2018	95000	Procurement Of Cng- Igl
26	2017-18	3071	07/03/2019	290000000	Purchase From Delhi Metro Rail Corporation
27	2019-20	526	02/07/2019	50000	Procurement Of Prepaid Electricity Meter-Narela
28	2019-20	971	25/09/2019	50000	Adv For Prepaid Electricity Meter
29	2019-20	1824	23/01/2020	791908	Adv For Procurement Of 12 Kldiesel From Iocl
30	2021-22	701	12/07/2021	1045777	Adv Drawal For Smooth Functioning Of Office
31	2021-22	716	13/07/2021	50000	Adv For Pre Paid Electricity Meter
Total				29,80,74,296	

As per Receipt and Payment Rules, Contingent Advance may be got adjusted within one month from the date of its drawal or at the earliest possible immediately after meeting out the purpose for which the advance was sanctioned. Most of the advances as mentioned above found sanctioned and released for temporary cause/urgent contingent nature which also found unadjusted which is irregular and serious lapse on the part of Office. Further, in order to liquidate the huge amount of outstanding advance, the file related to advance of Rs.290000000/- given to Delhi Metro Rail Corporation was asked for, but not shown to audit.

The HOO/DDO may ensure proper maintenance of record and adjustment of all the pending Contingent advances in time bound manner in compliance of Rule position after working out the name of unit, Unit Incharge and officer/official concerned who was responsible for adjustment of advance within time schedule etc. under intimation to audit. No further advance may be sanctioned and released in favour of defaulting person/unit till adjustment of all previous outstanding advances. The compliance of the same may be shown to next audit without fail.

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Audit Para No. 18:- Irregularities in getting repair of Govt. vehicles.
(Reference Audit Memo No.20 dt.09.11.2021)

During the test check and scrutiny of contingent vouchers maintained in the office of the Divisional Officer, Moti Nagar Fire Division, Moti Nagar, New Delhi-110015 for the audit period from 2015-16 to 2017-18, it has been observed that the Govt. vehicles of Delhi Fire Service were got repaired from M/s Universal Motors vide contingent bill No.2011 dated 16.10.2017 for Rs.642766-. The followings have been observed:-

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S.No.	Registration No. and model of vehicle repaired	Date of approval of CA for repair	Date of job order/In & out date of vehicle from Workshop	Bill details
1	DL-1M 7819/2013	21.07.2017	13.07.2017 29.07.2017	20261 dt.29.07.17 for Rs.345817-
2	DL-1GB 5738/2005	04.08.2021	28.07.2017 04.08.2017	20269 dt.31.07.17 for Rs.36307-
3	DL-1GB 6719/2009	-do-	25/26.07.17 09.08.2017	20275 dt.11.08.2017 for Rs.240130-

1. Nature of defects to be rectified shown by driver and Forman/Head Mechanic recommended by the AE(Auto) are of non technical and of routine nature and without estimate cost to rectify the defects in all most all the above vehicles which shows the technical performance of the workshop staff as to why the same could not be attended by the DFS workshop.
 2. All the vehicles sent to Private workshop and attended for repair before getting approval of competent authority which is irregular and serious lapse on the part of Office requires clarification/justification.
 3. Reasons for repair from outside DFS workshop shown in Inspection report as "Lack of manpower, number of reports are already more in DFS workshop cannot be undertaken in DFS workshop". which has been found shown from last couples of the years and till date. No such record to verify the contents shown to audit.
 4. None of the proposal found routed through the Head of Office of Moti Nagar Fire Division Office which also requires clarification/ justification.
 5. Nature of job work mentioned in the invoice seems to be differ from defects pointed out in inspection note submitted for approval of Delhi Fire Service
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6. Expenditure sanction for Rs.36307- in respect of vehicle No. DL-1GB 5738 not found obtained from the competent authority which is irregular.
7. Certificate regarding sanction of expenditure on vouchers found signed by the AE(Auto) whereas the same should be under signature of HOO.
8. All the above invoices found signed for certificate for observing codal formalities etc. by the AE (Auto) with verification of bill amount etc.
9. Recommendation for repair not found supported with contents of history sheet showing model, life span and total expenditure incurred till date with running condition of the vehicle in reference to economical view of repair which is also irregular.
10. Cost of old parts neither adjusted in the bill nor old parts returned/collected by the workshop/no remarks about old parts mentioned in the proposal for expenditure sanction

The HOO may ensure compliance of Rule position and observations of audit in processing of proposals of repair works etc. The repair work should be got done through authorized workshop after compliance of GFR and approval of technical officer only.

Other similar cases may also be reviewed at your own level to assess the performance of Workshop etc.

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**Audit Para No.19:- Huge & irregular expenditure incurred on repair of Govt. vehicles.
(Reference Audit Memo No.21 dt.11.11.2021)**

During the test check and scrutiny of contingent vouchers maintained in the office of the Divisional Officer, Moti Nagar Fire Division, Moti Nagar, New Delhi-110015 for the audit period from 2015-16 to 2017-18, it has been observed that two Govt. vehicles of Delhi Fire Service were got repaired from M/s Brijbasi Fire Safety Systems Pvt. Ltd vide contingent bill No.3053 dated 22.03.2018 for Rs.31,63,461-. The followings have been observed;-

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1. The administrative approval for conducting the job work of Vehicle with Registration No.DL1GB 1652/2013 was processed on 16.12.2017 under signature of one mechanic who is simply 12th pass with ITI diploma on recommendation of AE(Auto) and approved by the Competent authority on 21.12.2017 without inspection report of authorized workshop or technical officer of Transport department, Govt. of Delhi. In out date of vehicle from workshop and registration No. of vehicle (Only chasis No.) not found mentioned on the Invoice No.48 dt.08.03.2018 for Rs.4,13,000- of M/s Brijbasi Fire Safety systems Pvt. Ltd.
2. The administrative approval for conducting the job work of Vehicle with Registration No.DL1GB 7173/2009 was also processed on 16.12.2017 under signature of one mechanic only who is simply 12th pass with ITI diploma and approved by the Competent authority on 21.12.2017 without taking the opinion of AE(Auto) and inspection report of authorized workshop or technical officer of Transport department, Govt. of Delhi. In out date of vehicle from workshop and registration No. of vehicle (Only chasis No.) not found mentioned on the Invoice No.46 dt.08.03.2018 for Rs.2097170- of M/s Brijbasi Fire Safety systems Pvt. Ltd.
3. One combined Invoice for Service Charges for both the above vehicles found issued by the workshop vide No.17 dt.08.03.2018 for Rs.6,90,300- mentioning only chasis no. of above said two vehicles which is irregular as separate bill should be issued for each vehicle to work out the expenditure incurred on particular vehicle to be mentioned in history sheet of vehicles.
4. Inspection report of both the vehicles submitted by the mechanic with recommendation of Workshop incharge contains defects of non technical and of routine nature and without estimate cost to rectify the defects. Reason for repair from outside DFS workshop shown in Inspection report as "Lack of manpower, number of reports are already more in DFS workshop cannot be undertaken in DFS workshop". Which has been found shown from last couples of the years and till date.
5. None of the proposal found routed through the Head of Office of Moti Nagar Fire Division Office which also requires clarification/ justification.

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6. List of workshop authorized by the Department or approved by the Transport department not supplied to Audit till date inspite of repeated requests/reminders and reasons for getting the job work from M/s Brijbasi Fire Safety Systems Pvt.Ltd. not found mentioned in the proposal itself.
7. Nature of job work mentioned in the invoice seems to be differ from defects pointed out in approval of Delhi Fire Service
8. Cost of old parts neither adjusted in the bill nor old parts returned/collected by the workshop/no remarks about old parts mentioned in the proposal for expenditure sanction.
9. Certificate regarding sanction of expenditure on vouchers found signed by the AE(Auto) whereas the same should be under signature of HOO.
10. All the above invoices found signed for certificate for observing codal formalities etc. by the AE (Auto) with verification of bill amount etc.
11. The expenditure sanction for the above job works found approved by the competent authority on 16.03.2018 which also does not contains the date and period during which repair work of both the vehicles carried out in the Workshop.
12. The expenditure sanctioned conveyed by the HOO found not issued officially as no dispatch no. and date found on the sanction letter.

Replies of above audit memo submitted by the AE (Auto) to H.O.O. who has forwarded the same without any comments showing being technical issue no comments offered. Further, in absence of technical knowledge audit also can't offer any comments but replies found seems to be not justified in reference of audit observations.

The HOO may ensure compliance of Rule position and observations of audit in processing of proposals of repair works etc. The repair work should be got done through authorized workshop after compliance of GFR and approval of technical officer only in reference to audit observations also.

Other similar cases may also be reviewed at your own level to assess the performance of Workshop etc. in order to improve the working and smoothing functioning of office etc.

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**Audit Para No.20:- Irregular release of allowances during long leave & absence period.
(Reference Audit Memo No.22 dt.11.11.2021).**

During test check audit of PBR and Service record maintained in the office of HOO, Moti Nagar Division Office of Delhi Fire Service Department, Moti Nagar, New Delhi-15 for the audit period from 2015-16 to 2017-18, it has been observed that Hardship/Risk Allowance and Ration Money Allowance has been paid to all the Non Gazatted officials of Fire Cadre of Delhi Fire Service Department with their salary without going through the content of office order on the subject. Ration Money allowance should be claimed by the official separately whereas the same has been found drawn with the pay and allowances of the concerned month which is irregular.

(75) A copy of order regarding sanction of Hardship/ Risk allowance and Ration Money allowance with its eligibility criterion etc. asked for, from the DDO concerned vide this office Audit Record Memo No. 1(f) dt. 29.10.2021. Nothing has been come to notice in this regard till date inspite of repeated verbal requests and office reminder dt. 03.11.2021 and 08.11.2021 failing which the audit is unable to work out the recovery amount on account of both the above allowances.

Further, on going through the discussion with accounts functionaries of department and other related authorities, it has been noticed that different practice have been followed in release of both the above allowances in other divisional office as well as DFS(HQ) without any orders. In this regard, the audit is of the view that both the said allowances are not payable to some extent in case of long leave and absence from duties as per nomenclature of the allowances.

The HOO may arrange to get the clear order on both the allowances and work out the overpaid amount on account of both the allowances and recover from concerned officials for the audit period from 2015-16 to 2017-18 onwards under intimation to Audit. Further, both the allowances may be regulated in reference to said orders henceforth with and compliance may be shown to audit.

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Audit Para No.21:- Non Production of Record.
(Reference Audit Memo No.23 dt.11.11.2021).

During the course of audit for the period from 2015-2018, the following records have not been provided to audit for scrutiny:-

- (76)
- 1 Service Stamp Register.
 - 2 Income tax calculation sheet for 2015-16 to 2017-18
 - 3 List of Dead Stock/Unserviceable stock in Fire station & Workshop.
 - 4 List of Idle stock in Fire station/Workshop etc.
 - 5 Spouse Information.
 - 6 Home Loan Information.
 - 7 Permanent Advance(Imprest) Register.
 - 8 Contingent Bill Register
 - 9 Information related to Abstract Contingent Bills.
 - 10 Stock Register for TR-5/GAR-VI
 - 11 Record related to Training Centre/FSMA & Band Unit
 - 12 Order related to Hardship/Risk allowance & Ration Money Allowance.
 - 13 Valuable Register
 - 14 Property Register
 - 15 Record related to AMC of different tool & Machinery/Computer/Photocopier etc.

Non production of records is a serious matter and therefore if any irregularity / discrepancy are found in the records not produced to audit at any stage by any agency, the whole responsibility will lie on the concerned Head of Department being the records are interlinked thus the audit work affected adversely.

The HOO may get the above said record traced or maintained and produce the same before the next audit for scrutiny and observations.


(DEWAN CHAND)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XI

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PART - II
CURRENT AUDIT REPORT
(2018-2020)

PARA No. 1- Recoveries on account of License Fees amounting to Rs274435/- .

(Ref Audit Memo No. 2 dated 08/12/2020)

Vide PWD order No. F. 4(1)/Misc/PWD & H/A-II./2004/PF/10039-51 dated 16/03/18 (w.e.f 01/07/17), No.F.4(1)/Misc/PWD&H/A-II/2004/PF/8494-8588 dated 08/10/2020 (w.e.f 01/07/2020) the rates of license fees has been revised. During the test check of Pay bill register of HOO, Delhi Fire Service, Moti Nagar, New Delhi. It has been noticed that the License fee of government accommodations has not been recovered at the revised rate from the following Official:-

1. Rohini Zone

S. No.	Name & Designation	Period w.e.f	Licence fee deducted as per PBR	Revised Rate of licence fees	Difference x Months	Total amount to be recovered
1	Sh. A R Sahai Leading Fireman (FM-126/56)	01.07.2017 to 30.06.2020	245	310	65 X 36 =2340	3090
		01.07.2020 to 31.12.2020	245	370	06 X 125 =750	
2	Sh. Bijender Singh Firemen (FM-97/52)	01.07.2017 to 30.06.2020	245	310	65 X 36 =2340	3090
		01.07.2020 to 31.12.2020	245	370	06 X 125 =750	
3	Sh. Rajbir Singh, Firemen (FM-43/53)	01.07.2017 to 30.06.2020	245	310	65 X 36 =2340	3090
		01.07.2020 to 31.12.2020	245	370	06 X 125 =750	
4	Sh Vijay Prakash, Leading Firemen (LF-82/52)	01.07.2017 to 30.06.2020	245	310	65 X 36 =2340	3090
		01.07.2020 to 31.12.2020	245	370	06 X 125 =750	
5	Sh. Vijender Singh, Fire Operator (FO-27/59)	01.07.2017 to 30.06.2020	245	310	65 X 36 =2340	3090
		01.07.2020 to 31.12.2020	245	370	06 X 125 =750	
6	Sh Virender Singh, Firemen (FM-129/56)	01.07.2017 to 30.06.2020	245	310	65 X 36 =2340	3090
		01.07.2020 to 31.12.2020	245	370	06 X 125 =750	
					TOTAL	18540

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2. Moti Nagar Zone

S. No.	Name & Designation	Period w.e.f	Licence fee deducted as per PBR	Revised Rate of licence fees	Difference x Months	Total amount to be recovered
1	Sh. Balraj, Firemen (FM-97/52)	01.07.2017 to 30.06.2020	245	310	65 X 36 =2340	3090
		01.07.2020 to 31.12.2020	245	370	06 X 125 =750	
2	Sh. Batti Lal Meena, Leading Firemen (FM-202/56)	01.07.2017 to 30.06.2020	245	310	65 X 36 =2340	3090
		01.07.2020 to 31.12.2020	245	370	06 X 125 =750	
3	Sh. Deva nand, Firemen (FM-107/56)	01.07.2017 to 30.06.2020	245	310	65 X 36 =2340	3090
		01.07.2020 to 31.12.2020	245	370	06 X 125 =750	
4	Sh. Rajender Singh, Firemen (FM-84/56)	01.07.2017 to 30.11.2018	245	310	65 X 17	1105
5	Sh. Ram Niwas, Leading Firemen (LF-87/53)	01.07.2017 to 30.10.2018	245	310	65 X 16 =1040	9460
		01.11.2018 to 30.06.2020	Nil	310	20 X 310 =6200	
		01.07.2020 to 31.12.2020	Nil	370	06 X 370 =2220	
					TOTAL	19835

3. Badli Zone

S. No.	Name & Designation	Period w.e.f	Licence fee deducted as per PBR	Revised Rate of licence fees	Difference x Months	Total amount to be recovered
1	Sh. Amrish Pal, Sub Officer	01.07.2017 to 30.06.2020	245	310	65 X 36 =2340	3090
		01.07.2020 to 31.12.2020	245	370	06 X 125 =750	
2	Sh. Ramesh Singh, Fire Operator (FO-39/59)	01.07.2017 to 30.06.2020	245	310	65 X 36 =2340	3090
		01.07.2020 to 31.12.2020	245	370	06 X 125 =750	
3	Sh. Sanjay, Rana, Fire Operator (FO-113/59)	01.07.2017 to 30.06.2020	245	310	65 X 36 =2340	3090
		01.07.2020 to 31.12.2020	245	370	06 X 125 =750	
4	Sh. Sunil Sagar, Leading Firemen (LF-89/52)	01.07.2017 to 30.06.2020	245	310	65 X 36 =2340	3090
		01.07.2020 to 31.12.2020	245	370	06 X 125 =750	
5	Sh. Suresh Kr, Sub Officer (SO-18/47)	01.07.2017 to 30.06.2020	245	310	65 X 36 =2340	3090
		01.07.2020 to 31.12.2020	245	370	06 X 125 =750	

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6	Sh. Suresh Kumar, Fire Operator (FO-125/59)	01.07.2017 to 30.06.2020	245	310	65 X 36 =2340	3090
		01.07.2020 to 31.12.2020	245	370	06 X 125 =750	
7	Sh. Karambir Singh, Sub Officer (SO-39/50)	01.07.2017 to 30.11.2018	245	310	65 X 36 =2340	3090
		01.07.2020 to 31.12.2020	245	370	06 X 125 =750	
8	Sh. Satish Kumar, Leading Firemen (LF-29/53)	01.07.2017 to 30.06.2020	245	310	65 X 36 =2340	3090
		01.07.2020 to 31.12.2020	245	370	06 X 125 =750	
9	Sh. Surender Singh, Firemen (FM-124/56)	01.07.2017 to 30.06.2020	245	310	65 X 36 =2340	3090
		01.07.2020 to 31.12.2020	245	370	06 X 125 =750	
10	Sh. Sudhir Kumar, Fire Operator (FO-104/59)	01.07.2017 to 30.06.2020	245	310	65 X 36 =2340	3090
		01.07.2020 to 31.12.2020	245	370	06 X 125 =750	
TOTAL						30900

4. Wazirpur Zone

S. No.	Name & Designation	Period w.e.f	Licence fee deducted as per PBR	Revised Rate of licence fees	Difference x Months	Total amount to be recovered
1	Sh. Bijender Singh, Fire Operator (FO-85/59)	01.07.2017 to 30.06.2020	245	310	65 X 36 =2340	3090
		01.07.2020 to 31.12.2020	245	370	06 X 125 =750	
2	Sh. Rajbir Singh, Leading Firemen (LF-95/50)	01.07.2017 to 30.06.2020	245	310	65 X 36 =2340	3090
		01.07.2020 to 31.12.2020	245	370	06 X 125 =750	
3	Sh. Narender Kumar, Firemen (FM-01/57)	01.07.2017 to 30.06.2020	245	310	65 X 36 =2340	3090
		01.07.2020 to 31.12.2020	245	370	06 X 125 =750	
4	Sh. Sanjay Vats, Leading Firemen (LF-13/53)	01.07.2017 to 30.06.2020	245	310	65 X 36 =2340	3090
		01.07.2020 to 31.12.2020	245	370	06 X 125 =750	
5	Sh. Hari Om, (FM-153/56)	01.12.2019 to 30.06.2020	Nil	310	7 X 310 =2170	4390
		01.07.2020 to 31.12.2020	Nil	370	06 X 370 =2220	
6	Sh. Surender Singh, Leading Firemen (LF-84/52)	01.07.2017 to 30.06.2020	245	310	65 X 36 =2340	3090
		01.07.2020 to 31.12.2020	245	370	06 X 125 =750	
TOTAL						19840

5. Kirti Nagar Zone

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23/C

S. No.	Name & Designation	Period w.e.f	Licence fee deducted as per PBR	Revised Rate of licence fees	Difference x Months	Total amount to be recovered
1	Sh. Giri Raj prasads, Leading Firemen (LF-205/56)	01.07.2017 to 30.06.2020	Nil	310	310 X 36 =11160	13380
		01.07.2020 to 31.12.2020	Nil	370	06 X 370 =2220	
2	Sh. Karambir Singh, Firemen (FM-75/56)	01.07.2017 to 30.06.2020	245	310	65 X 36 =2340	3090
		01.07.2020 to 31.12.2020	245	370	06 X 125 =750	
3	Sh Ram Karan, Leading Firemen (LF-57/50)	01.07.2017 to 30.06.2020	245	310	65 X 36 =2340	3090
		01.07.2020 to 31.12.2020	245	370	06 X 125 =750	
4	Sh Randhir Singh, Leading Firemen (LF-125/52)	01.07.2017 to 30.06.2020	245	310	65 X 36 =2340	3090
		01.07.2020 to 31.12.2020	245	370	06 X 125 =750	
5	Sh Yad Ram Meena, Leading Firemen (LF-208/56)	01.07.2017 to 31.01.2019	245	310	65 X 19 =1235	1235
6	Sh. Krishan Kumar, Leading Firemen (FM-26/52)	01.07.2017 to 30.06.2020	Nil	310	310 X 36 =11160	13380
		01.07.2020 to 31.12.2020	Nil	370	06 X 370 =2220	
TOTAL						37265

6. Training Centre & Band Staff

S. No.	Name & Designation	Period w.e.f	Licence fee deducted as per PBR	Revised Rate of licence fees	Difference x Months	Total amount to be recovered
1	Sh. Krishan Kumar, Fire Operator, (FO-114/59)	01.07.2017 to 30.06.2020	245	310	65 X 36 =2340	3090
		01.07.2020 to 31.12.2020	245	370	06 X 125 =750	
2	Sh. Man Mohan, Firemen (FM-3/58)	01.07.2017 to 30.06.2020	245	310	65 X 36 =2340	3090
		01.07.2020 to 31.12.2020	245	370	06 X 125 =750	
3	Sh. Rambir Singh, Firemen (FM-7/53)	01.07.2017 to 30.06.2020	245	310	65 X 36 =2340	3090
		01.07.2020 to 31.12.2020	245	370	06 X 125 =750	
4	Sh. Shri Om, Leading Firemen (LF-91/52)	01.07.2017 to 30.06.2020	245	310	65 X 36 =2340	3090
		01.07.2020 to 31.12.2020	245	370	06 X 125 =750	
5	Sh. Vijender Singh,	01.07.2017 to	245	310	65 X 36	3090

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	Leading Firemen (LF-70/52)	30.06.2020				=2340	
6	Sh Beg Bahadur, Firemen (FM-70/55)	01.07.2020 to 31.12.2020	245	370		06 X 125 =750	3090
		01.07.2017 to 30.06.2020	245	310		65 X 36 =2340	
		01.07.2020 to 31.12.2020	245	370		06 X 125 =750	
		TOTAL					

7. 61 Batch

S. No.	Name & Designation	Period w.e.f	Licence fee deducted as per PBR	Revised Rate of licence fees	Difference x Months	Total amount to be recovered
1	Sh Jitender, Fire Operator, (FO-68/61)	01.07.2017 to 30.09.2018	245	310	65 X 15 =975	4315
		01.10.2018 to 28.02.2019	Nil	310	310 x 5 =1550	
		01.03.2019 to 30.06.2020	245	310	65 x 16 =1040	
		01.07.2020 to 31.12.2020	245	370	06 X 125 =750	
2	Sh Pushpender Singh, Fire Operator (FO-58/61)	01.07.2017 to 30.06.2020	245	310	65 X 36 =2340	3090
		01.07.2020 to 31.12.2020	245	370	06 X 125 =750	
3	Sh. Rajesh Kr, Fire Operator (FO-82/61)	01.07.2020 to 31.12.2020	245	370	06 X 125 =750	6520
		01.07.2017 to 30.10.2019	245	310	65 X 28 =1820	
		01.11.2019 to 30.06.2020	Nil	310	08 X 310 =2480	
4	Sh. Vinod Kr., FO (FM-26/61)	01.07.2020 to 31.12.2020	Nil	370	06 x 370 =2220	4070
		01.07.2017 to 30.10.2018	245	310	65 X 16 =1040	
		01.11.2018 to 28.02.2019	Nil	310	310 x 04 = 1240	
5	Sh. Surender Singh, Leading Firemen (LF-20/61)	01.03.2019 to 30.06.2020	245	310	65 X 16 =1040	4315
		01.07.2020 to 31.12.2020	245	370	06 X 125 =750	
		01.07.2017 to 30.09.2018	245	310	65 X 15 =975	
		01.10.2018 to 28.02.2019	Nil	310	310 x 5 =1550	
6	Sh. Navneet Kadyan, sub Officer	01.03.2019 to 30.06.2020	245	310	65 x 16 =1040	5940
		01.07.2020 to 31.12.2020	245	370	06 X 125 =750	
		01.07.2019 to 30.06.2020	Nil	310	310 X 12 =3720	
		01.07.2020 to 31.12.2020	Nil	370	06 X 370=2220	
TOTAL					28250	

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8. Class IV PBR

S. No.	Name & Designation	Period w.e.f	Licence fee deducted as per PBR	Revised Rate of licence fees	Difference x Months	Total amount to be recovered
1	Sh Naresh Kumar, Safai Karmchhari	01.07.2017 to 30.06.2020	245	310	65 X 36 =2340	3090
		01.07.2020 to 31.12.2020	245	370	06 X 125 =750	
2	Sh. Sita Ram, Safai Karamchhari	01.07.2017 to 30.06.2020	245	310	65 X 36 =2340	3090
		01.07.2020 to 31.12.2020	245	370	06 X 125 =750	
					TOTAL	6180

9. 64 Batch

S. No.	Name & Designation	Period w.e.f	Licence fee deducted as per PBR	Revised Rate of licence fees	Difference x Months	Total amount to be recovered
1	Sh. Atul Mathur, Fire Operator, (FO-91/64)	01.07.2019 to 30.05.2020	245	310	65 X 11 =715	715
2	Sh. Naveen Kumar, Fire Operator (FO-51/64)	01.07.2017 to 30.06.2020	245	310	65 X 36 =2340	3090
		01.07.2020 to 31.12.2020	245	370	06 X 125 =750	
3	Sh. Pradeep Kr, Fire Operator (FO-200/61)	01.07.2017 to 30.06.2020	245	310	65 X 36 =2340	3090
		01.07.2020 to 31.12.2020	245	370	06 X 125 =750	
4	Sh Parveen Kr., Fire Operator (FO-97/64)	01.07.2017 to 30.06.2020	245	310	65 X 36 =2340	3090
		01.07.2020 to 31.12.2020	245	370	06 X 125 =750	
5	Sh Paramjeet Singh, Fire Operator (FO-112/64)	01.07.2017 to 30.06.2020	245	310	65 X 36 =2340	3090
		01.07.2020 to 31.12.2020	245	370	06 X 125 =750	
6	Sh. Rajesh Kr., Fire Operator (FO-128/64)	01.07.2017 to 30.06.2020	245	310	65 X 36 =2340	3090
		01.07.2020 to 31.12.2020	245	370	06 X 125 =750	
7	Sh. Ravi Kr., Fire Operator (FM-93/64)	01.07.2017 to 30.04.2019	245	310	65 X 22 =2340	1430
8	Sh Virender, Fire Operator (FO-209/64)	01.07.2017 to 30.06.2020	245	310	65 X 36 =2340	3090
		01.07.2020 to 31.12.2020	245	370	06 X 125 =750	
9	Sh. Vijay dhaiya, Fire Operator, (FO-361/63)	01.07.2017 to 30.06.2020	Nil	310	310 X 36 =11160	13380
		01.07.2020 to 31.12.2020	Nil	370	06 X 370 =2220	
					TOTAL	34065

10. Workshop

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20/10

S. No.	Name & Designation	Period w.e.f	Licence fee deducted as per PBR	Revised Rate of licence fees	Difference x Months	Total amount to be recovered
1	Sh. Jagbir Singh Lathsman,	01.07.2017 to 30.06.2020	245	310	65 X 36 =2340	3090
		01.07.2020 to 31.12.2020	245	370	06 X 125 =750	
2	Sh. Krishan Kumar, Fitter	01.07.2017 to 30.06.2020	245	310	65 X 36 =2340	3090
		01.07.2020 to 31.12.2020	245	370	06 X 125 =750	
3	Sh Mohd. Izaz, Fitter	01.07.2017 to 30.06.2020	245	310	65 X 36 =2340	3090
		01.07.2020 to 31.12.2020	245	370	06 X 125 =750	
4	Sh. Om Prakash, cleaner	01.07.2017 to 30.06.2020	245	310	65 X 36 =2340	3090
		01.07.2020 to 31.12.2020	245	370	06 X 125 =750	
5	Sh. Ranjan Kumar Mehta, Cleaner	01.07.2017 to 30.06.2020	245	310	65 X 36 =2340	3090
		01.07.2020 to 31.12.2020	245	370	06 X 125 =750	
6	Sh. Subhash Cjhand, blacksmith	01.07.2017 to 30.06.2020	245	310	65 X 36 =2340	3090
		01.07.2020 to 31.12.2020	245	370	06 X 125 =750	
7	Sh Sudesh Kumar, Tyre Valcaniser	01.07.2017 to 30.06.2020	245	310	65 X 36 =2340	3090
		01.07.2020 to 31.12.2020	245	370	06 X 125 =750	
					TOTAL	21630

11. 63 Batch

S. No.	Name & Designation	Period w.e.f	Licence fee deducted as per PBR	Revised Rate of licence fees	Difference x Months	Total amount to be recovered
1	Sh Manoj Kr, Fire Operator, (FO-244/63)	01.07.2017 to 30.06.2020	245	310	65 X 36 =2340	3090
		01.07.2020 to 31.12.2020	245	370	06 X 125 =750	
2	Sh Pardeep Kr. Suhag, fire Operator (FO-245/63)	01.07.2017 to 30.06.2020	245	310	65 X 36 =2340	3090
		01.07.2020 to 31.12.2020	245	370	06 X 125 =750	
3	Sh. Pawan Kr. Fire Operator (FO-380/63)	01.07.2017 to 30.06.2020	245	310	65 X 36 =2340	3090
		01.07.2020 to 31.12.2020	245	370	06 X 125 =750	
4	Sh. Pradeep Singh Fire Operator (FO-104/63)	01.07.2017 to 30.06.2020	245	310	65 X 36 =2340	3090

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		01.07.2020 to 31.12.2020	245	370	06 X 125 =750	
5	Sh. Rai singh, Fire Operator (FO94/63)	01.07.2017 to 30.06.2020	245	310	65 X 36 =2340	3090
		01.07.2020 to 31.12.2020	245	370	06 X 125 =750	
6	Sh. Ram Bhajan Meena, fire Operator, (FO-222/63)	01.07.2017 to 30.06.2020	245	310	65 X 36 =2340	3090
		01.07.2020 to 31.12.2020	245	370	06 X 125 =750	
7	Sh. Ram Singh Rathore, Fire Operator (FO219/63)	01.07.2017 to 30.06.2020	245	310	65 X 36 =2340	3090
		01.07.2020 to 31.12.2020	245	370	06 X 125 =750	
8	Sh. Sandeep Kr., Fire Operator (FO-215/63)	01.07.2018 to 30.06.2020	245	310	65 X 24 =1560	2310
		01.07.2020 to 31.12.2020	245	370	06 X 125 =750	
9	Sh. Vijay Kr, Fire Operator, (FO-25/63)	01.07.2017 to 30.06.2020	245	310	65 X 36 =2340	3090
		01.07.2020 to 31.12.2020	245	370	06 X 125 =750	
10	Sh. Sarabjeet Singh, STO	01.07.2017 to 30.06.2020	245	310	65 X 36 =2340	3090
		01.07.2020 to 31.12.2020	245	370	06 X 125 =750	
11	Sh. Harsh Veer, Fire Operator (FO-374/63)	01.07.2017 to 30.06.2020	245	310	65 X 36 =2340	3090
		01.07.2020 to 31.12.2020	245	370	06 X 125 =750	
12	Sh. Jagdeep Singh, Fire Operator (FO211/63)	01.07.2017 to 30.06.2020	245	310	65 X 36 =2340	3090
		01.07.2020 to 31.12.2020	245	370	06 X 125 =750	
13	Sh. Ram Bharose Meena, fire Operator, (FO-211/63)	01.07.2017 to 30.06.2020	245	310	65 X 36 =2340	3090
					TOTAL	39390

DDO may take necessary action to recover the amount of Rs 274435/- from the above official after due verification of facts and figure and all other similar cases if any may also be reviewed.

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7 12/2

PARA No. 2:- Overpayment of Allowance amounting to Rs 23200/-.

(Ref. Audit Memo No. 3 dated 09/12/2020 & Memo No. 3(A) dt 16/12/2020).

During the test check of salary Bills and PBR of HOO, Delhi Fire Service, Moti Nagar, New Delhi, it was found that Misc. Allowance is still being paid to the employees. Whereas the same has been discontinued w.e.f 01/07/2017. As per the Ministry of Finance, Govt of India circular F.No29/010/2017-E.II(B) dated 11/07/2017, wherein it is mentioned at point no.3 "as the recommendation of the 7th CPC on allowances come into effect from 01.07.2017, disbursement of all existing allowances which not been specifically recommended for continuation in terms of resolution dated 06.07.2017 shall be discontinued from the salary of the month of July'2017. Few cases are as under.

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S.No	Name & Designation	Type of Allowance	Period	Allowance Paid	Recovery
1	Sh. Pankaj, Safai Karamchari	Misc Allowance	01/07/2017 to 30/06/2019=24 Months	200 x 24	4800
2.	Sh. Ram Kumar, Safai Karamchari	Misc Allowance	01/07/2017 to 30/06/2019=24 Months	200 x 24	4800
3.	Sh. Raj Kumar, Safai Karamchari	Misc Allowance	01/07/2017 to 30/05/2019=23 Months	200 x 23	4600
4	Sh. Naresh Kumar, Safai Karamchari	Misc Allowance	01/07/2017 to 31/03/2018=9 Months	200 x 09	1800
5.	Sh. Raj Pal, Safai Karamchari	Misc Allowance	01/07/2017 to 31/03/2018=9 Months	200 x 09	1800
6.	Sh. Sita Ram, Safai Karamchari	Misc Allowance	01/07/2017 to 31/03/2018=9 Months	200 x 09	1800
7	Sh. Subhash chnad, Safai Karamchari	Misc Allowance	01/07/2017 to 31/03/2018=9 Months	200 x 09	1800
8	Sh. Sooraj bhan, Safai Karamchari	Misc Allowance	01/07/2017 to 31/03/2018=9 Months	200 x 09	1800
				TOTAL	23200

DDO may take necessary action to recover the said amount from the above official after due verification of facts and figure and all other similar cases if any may also be reviewed.

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⑥ 16/c

PARA No. 3:- Non-Recoupment of imprest money. (Ref:- Audit Para No. 5 dt 15/12/2020)

During the test check of Cash book of HOO, Delhi Fire Service, Moti Nagar, New Delhi, it was found that the cash drawn for making the misc. petty expenditure was not recouped. On 21.01.2012 the total cash for imprest was Rs.4000/- and on 01.04.2018 the cash for imprest was Rs.3120/- , further an advance for Rs.840/- was drawn on 31.10.2019 which has not been recouped till date i.e. 15.12.2020 resulting the cash balance of Rs.2280/-.

As GFR-2017, Rule-323.(1)(iv)- The Head of Office shall be responsible for timely recovery or adjustment of Advance.

Further as per GFR-2017, Rule-323.(2)- The adjustment bill , along with balance if any shall be submitted by the Govt Servant within fifteen days of the drawal of advance, failing which the advance or balance shall be recovered from his next salary.

It appears that the imprest money was not recouped by the department the and implies that the vouchers for expenditure made out of imprest was not recouped.

Reasons may be elucidated to audit, for the non-recoupment of Rs 1720/- imprest money for such a long period.

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02

57 15/c

PARA No. 4:- Non-adjustment of Contingent Advances amounting to Rs.30,00,05,436/-..
(Ref:- Audit Memo No. 6 dt 16/12/2020)

As per the provisions given in Rule 115 to 117 of Receipt and Payment Rules, 1983, contingent advances drawn is to be adjusted within one month from the date of drawal of amount or amount to be refunded immediately to Government Account if the purpose for which the advance was drawn has not been served. During the course of audit it has been observed that a huge amount is lying un-adjusted for a long time. The previous audit has also pointed out the same, but no concrete efforts appears to have been taken by the department. The details of outstanding contingent advances drawn upto March, 2020 is given below:-

Name of the DDO	Year	Bill	Date	Amount	Purpose
DFS (MN)	2003-04	805	19.12.2003	4800	Trg. Of prev. and mang. Of chemical accident
DFS (MN)	2003-04	833	10.01.2004	755485	For Diesel
DFS (MN)	2004-05	961	02.03.2005	100000	Reg. fee of DFS vehicles
DFS (MN)	2004-05	1005	31.03.2005	100045	Reg. fee of DFS vehicles
DFS (MN)	2005-06	528	27.10.2005	3000	Purchase of Petrol
DFS (MN)	2005-06	637	30.11.2005	3000	Purchase of Petrol
DFS (MN)	2005-06	676	19.12.2005	27000	Electric connection
DFS (MN)	2006-07	43	20.04.2006	358473	Purchase of Diesel
DFS (MN)	2006-07	1129	19.03.2007	318496	Purchase of Diesel
DFS (MN)	2006-07	1182	30.03.2007	1502000	Thermal imaging camera
DFS (MN)	2008-09	289	08.07.2008	2000	Advance of MTNL
DFS (MN)	2008-09	868	27.10.2008	1827106	Advance of IOCL
DFS (MN)	2008-09	1068	18.02.2009	413636	Advance for foreign visit
DFS (MN)	2009-10	290	10.06.2009	3000	Advance for payment of measurement
DFS (MN)	2010-11	729	16.08.2010	379722	Advance of POL
DFS (MN)	2011-12	691	05.09.2011	33000	Advance for inspection of condemnation from DTC
DFS (MN)	2012-13	427	11.07.2012	66500	
DFS (MN)	2012-13	1622	12.03.2013	4800	Advance for two flex hoardings at FSMA on Raising day.
DFS (MN)	2013-17	700	02.07.2013	5000	Adv. For electricity charges for Narela fire station
DFS (MN)	2013-14	1812	13.02.2014	24547	Adv. For PNG pipeline installation by IGL
DFS (MN)	2014-15	836	01.09.2014	10000	Advance for prepaid electricity charges pl Narela
DFS (MN)	2014-15	1293	05.12.2014	20000	Advance for prepaid electricity charges pl Narela
DFS (MN)	2014-15	1711	03.03.2015	20000	Advance for prepaid electricity charges pf Narela
DFS (MN)	2017-18	1399	03.08.2017	10000	Advance for shifting 11KV
DFS (MN)	2017-18	2698	13.02.2018	95000	Prcurment of CNG-IGL
DFS (MN)	2017-18	3071	27.03.2018	290000000	Purchase from Delhi Metro Rail corporation
DFS (MN)	2019-20	160	23.04.2019	750289	Adv. For procurement of 12KL Diesel from IOCL
DFS (MN)	2019-20	527	03.07.2019	729483	Adv. For procurement of 12KL Diesel from IOCL
DFS (MN)	2019-20	526	02.07.2019	50000	Procurement of prepaid electricity meter- Narela
DFS (MN)	2019-20	971	25.09.2019	50000	Adv. For prepaid electricity meter
DFS (MN)	2019-20	1177	21.10.2019	1547146	Adv. For procurement of 24KL Diesel from IOCL
DFS (MN)	2019-20	1824	23.01.2020	791908	Adv. For procurement of 12KL Diesel from IOCL
			TOTAL	300005436	

Reasons may be elucidated to audit, and necessary efforts may be made to adjust the advance.

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(4) 14/c

PARA No. 5:- Non-deduction of UTGEIS subscription amounting to Rs 37440/-.
(Ref: Audit Memo No. 7 dt. 17/12/2020)

As per para 5 1 & 5 2 of Group insurance scheme, 1980 the rate of subscription to the Group "A" employee placed at Rs.120, Group-B placed at Rs ,60/-and Group C placed at Rs.30 per month. Further as per OM No 7(1)/EV/2008 dated 10/09/10 Commission has recommended up-gradation of Group-D in the Government with all existing Group-D being upgraded and place in the entry grade of Group-C Accordingly no separate slab for Group-D has been recommended, Group-D employees are classified as Group-C @ 30/- PM w.e.f 01/01/2011

During the test check of salary Bills and PBR of HOO, Delhi Fire Service, Moti Nagar, New Delhi, it was found that Department has not made deduction of UTEGIS contribution at the revised rate from the below mentioned employees -

S. No	Name & Designation	Group/ Date of regular promotion	Period	Due	Deducted	Difference per month	AMOUNT RECOVERABLE
1	Sh. Mukesh Verma, DO	A (25/07/13)	01.01.2014 to 31.12.2020	120	60	60 X 84	5040
2	Sh. Francis Brown, DO	A (25/07/13)	01.01.2014 to 31.12.2020	120	60	60 X 84	5040
3	Sh. A.K. Jaiswal, ADO	A (25/07/13)	01.01.2014 to 31.12.2020	120	60	60 x 84	5040
4	Sh. Udaivir Singh, ADO	A (03/06/14)	01.01.2015 to 31.12.2020	120	60	60 X 72	4320
5	Sh Jagdish singh, Safai Karamchari	C	01.01.2011 to 31.12.2020	30	15	15 X 120	1800
6	Sh. Jaibir Singh, Safai Karamchari	C	01.01.2011 to 31.12. 2020	30	15	15 X 120	1800
7	Sh. Pankaj, Safai Karamchari	C	01.01.2011 to 31.12. 2020	30	15	15 X 120	1800
8	Sh. Ram Kumar, Safai Karamchari	C	01.01.2011 to 31.12. 2020	30	15	15 X 120	1800
9	Sh. Naresh Kumar, Safai Karamchari	C	01.01.2011 to 31.12.2020	30	15	15 X 120	1800
10	Sh. Raj Pal, Safai Karamchari	C	01.01.2011 to 31.12. 2020	30	15	15 X 120	1800
11	Sh Sita Ram, Safai Karamchari	C	01.01.2011 to 31.12. 2020	30	15	15 X 120	1800
12	Sh. Subhash Chand, Safai Karamchari	C	01.01.2011 to 31.12. 2020	30	15	15 X 120	1800
13	Sh Suraj bhan, Safai Karamchari	C	01.01.2011 to 31.12. 2020	30	15	15 X 120	1800
14	Suresh kumar, Safai Karamchari	C	01.01.2011 to 31.12. 2020	30	15	15 X 120	1800
TOTAL							37440

DDO may take necessary action to recover the said amount from the above official after due verification of facts and figure and all other similar cases if any may also be reviewed.

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(3) 13/12

PARA No. 6:- Recovery of Special Allowance amounting to Rs.3,43,800/-.
(Ref:- Audit Memo No. 8 dt 17/12/2020)

During the test check of salary Bills and PBR of HOO, Delhi Fire Service, Moti Nagar, New Delhi, it was found that the officials working on the cadre of Fire Service are drawing Special Allowance/Special pay @ Rs.1800/-, Rs.2400/- and Rs.3000/- per month.

As per the Ministry of Finance, Govt of India circular F.No29/010/2017-E.II(B) dated 11/07/2017, wherein it is mentioned at point no.3 "as the recommendation of the 7th CPC on allowances come into effect from 01.07.2017, disbursement of all existing allowances which not been specifically recommended for continuation in terms of resolution dated 06.07.2017 shall be discontinued from the salary of the month of July'2017.

It has been observed that even after the recommendations of 7th Pay commission to discontinue all the allowances, the HOO, Moti Nagar has paid special allowance @ Rs.1800/-, Rs.2400/- and Rs.3000/- per month till June 2019 which irregular.

Earlier the same objection was raised by the Audit of the O/o Delhi Fire Service, Head Quarter and post that Director, DFS as per office order No.F.8(5)/Acctt/Misc./DFS/2019-20/3672 dated 21.01.2020 has referred the matter to Administrative Department to take up the matter with Ministry of Finance, Govt of India for continuance of Special pay/allowance to DFS cadre. In the meantime in order to streamline the payment of special pay/allowance in the entire DFS, till approval/clarification of Ministry of Finance is received, the following was hereby ordered for strict compliance by all concerned of DFS:-

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- (i) Discontinue the payment of Special pay/allowance to the officials/officers of DFS.
 - (ii) Amount on account of overpayment of special pay/allowance may be withheld/recovered from DCRG of all retiring/deceased officials/officers.
 - (iii) Recovery on account of overpayment of special pay/allowance from working employees will be made only after the receipt of clarification from Government in this regard.
 - (iv) Initiate the process of recovery on account of overpayment of special pay/allowance from already retired/deceased officers/officials.

In light of above mentioned order point No.(iv), It is revealed that the department has not recovered the overpayment made on account of Special pay/ allowance from the few retired employees. Details of recovery to be made are as under:-

S. No	Name & Designation	Special allowance drawn w.e.f. July 2017 (per month)	Retired on	Total No. of months	Total Recovery to be made
1	Sh. Dayanand, LF-10/45	1800	March'2018	09 x 1800	16200
2	Sh. Satbir Singh dhaiya, SO-854	2400	Jan'2018	07 x 2400	16800
3.	Sh. Rohtash Singh Yadav, SO-937	2400	April'2018	10 x 2400	24000
4.	Sh. Hans Raj, SO-752	2400	May'2018	11 x 2400	26400
5	Sh. Azad Singh, SO-954	2400	June'2018	12 x 2400	28800
6	Sh.Ranbir singh, SO-78	2400	Aug'2018	14 x 2400	33600
7	Sh. Satbir Sin gh, SO-17/45	2400	Sept'2018	15 x 2400	36000
8	Sh. D.P. Khatri, STO	2400	Aug'2018	14 x 2400	33600
9	Sh. Jasbir singh, S_-796	2400	June'2018	12 x 2400	28800
10	Sh. Amrit Lal, SO-938	2400	April'2019	22 x 2400	52800
11	Sh.Ram Kanwar, SO-16/45	1800	Aug'2018	14 x 1800	25200
12	Sh. Ram Saran, SO-15/45	2400	March'2018	09 x 2400	21600
				TOTAL	343800

DDO/HOO may please inform the present status of the file submitted to Ministry of Finance and take necessary action to recover the said amount from the above mentioned retired official after due verification of facts and figure and all other similar cases if any may also be reviewed.

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PARA No.7 - Non Production of records. (Ref - Audit Memo No. 1(a) dt 04/12/2020, 16/12/20, 20/12/20 Audit Memo No1(C) dt 07/12/20, 14/12/20, Audit Memo No1 (G) dt 17/12/12)

1. Income Tax records (Form-16, Calculation Sheet, Savings documents).
2. List of outstanding AC Bills.
3. Tuition Fees Bills/ Register, Medical Bills/register, LTC Bills/ Register.
4. Service Book (56 Batch, 59 Batch, 61 Batch, 62 Batch, 63 Batch, 64 Batch, Station Officer, Asst. Division Officer, Leading Firemen).
5. List of Outstanding contingent advance.
6. Log book of vehicles/detail of hired vehicles.
7. Details of tenders awarded during audit period along with files.
8. Purchase file of vehicles.
9. Advertisement files.
10. Files pertaining to outsourcing of staff.
11. Files pertaining to Security and Sanitation services.
12. Spouse information.
13. Stock register of office/Fire Station.
14. Condemnation files/register/Details of scrap available in store.
15. Purchase file of spare parts.
16. AMC files of all machinery and equipments.
17. RTI records.
18. Attendance register.
19. Details of advance to the suppliers/contractors and their settlement.
20. List of unserviceable vehicle.
21. Number of vehicles under Delhi Fire Service.
22. Records and register of Fire Stations under control of this office.
23. AGCR report.

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(VARUN RAHAL)
(IAO/Party No.-II)

PART -II
CURRENT AUDIT REPORT
(2020-22)

Audit Para No. 01

(Audit Memo. No. 07 Dt: 16.6.23)

SUB:- Recovery of overpayment of Transport Allowance amounting to Rs. 21591/-

As per TA Rules, Transport Allowance is not admissible during absence from duty for a full calendar month due to leave training/tour etc. However, if the absence covers part of any calendar month, TA will be admissible for full month . Ration Money and Risk allowance are also not admissible during absence from duty for a full calendar month.

During test check of Attendance Registers and PBRs provided by the DFS, Moti Nagar, it revealed that the office had made payment of Transport Allowance, Ration Money and Risk allowance to following official /Staff during the full month leave/absence:

S.No.	Name of the Employee & Designation S/Sh./Smt.	Period of leave/absence for full calendar month(s)	TA paid (in Rs.)	Ration Money	Risk allowance	Total Amount Recoverable (in Rs.)
1	Naresh Kumar, L.F. 52/50	August,2022	4824	3636	2700	11160/-
2.	Dhruv Bhagat, driver,10/59	June,2020	4212	3519	2700	10431/-
		TOTAL				21591/-

HOO may recover Rs. 21591/- from the above officials after due verification of facts and figure under intimation to audit and review the similar types of other cases also.

Audit Para - 2

(Audit Memo No. 8 DT.20.6.23)

SUB:- Shortcomings in repair work of Govt. vehicles.

On test check and scrutiny of contingent vouchers and repair bills and files maintained in the office of the Divisional Officer, Moti Nagar Fire Division, Moti Nagar, New Delhi-15 for the audit period from 2020-21 to 2022-2023, the following irregularities/ discrepancies have been observed.

1. The administrative approval for conducting the job work of vehicle with Registration No.DL1MA-2736 was processed on 24.7.21 under signature of one mechanic who is simply 12th pas with ITI Diploma on recommendation of AE(Auto) and approved by the Competent Authority on 26.7.21 without inspection report of authorized workshop or technical officer of Transport department, GNCT of Delhi.
2. Inspection report of most of the vehicles submitted by the mechanic with recommendation of Workshop Incharge contains defects of non technical and of routine nature and without estimate cost to rectify the defects. Reason for repair from outside DFS workshop shown in inspection report as "Lack of manpower, number of reports are already more in DFS

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3. workshop cannot be undertaken in DFS workshop” which has been found shown from last couples of the years and till date.
4. Most of the proposal found not routed though the Head of Office of Moti Nagar Fire Division Officer which also requires clarification/justification.
5. As per the List of workshop authorized by the Department or approved by the Transport department is supplied to Audit is only Universal Motors whereas the work has got done by by various other workshops e.g. Jakhar automobiles, Geeta commercials and reasons for getting the job work from these workshops are not found mentioned in the bill files.
6. Nature of job work mentioned in the invoice seems to be differ from defects pointed out in approval/bill of Delhi Fire Service.
7. Cost of old parts neither adjusted in the bill nor old parts returned/ collected by the workshop/no remarks about old parts mentioned in the proposal for expenditure sanction.
8. Nature of defects to be rectified shown by driver and foreman/head mechanic recommended by the AE(auto) are of non technical and of routine nature and without estimate cost to rectify the defects in almost all the above vehicles which shows the technical performance of the workshop staff as to why the same could not be attended by the DFS workshop.
9. All the vehicles sent to private workshop attended for repair before getting approval of competent authority which is irregular and serious lapse on the part of office requires clarification/justification.
10. Reasons of repair work undertaken from outside workshop is done on substantial basis from last many years whereas technical staff is also engaged in workshop for such repair works, may be provided to audit.
11. None of the proposal found routed through head of office of Moti Nagar Fire Division office which also requires clarification/justification
12. All the above invoices found singed for certificate for observing codal formalities etc. by the AE(Auto) with verification of bill amount etc.
13. Cost of old parts neither adjusted in the bill nor old parts returned / collected by the workshop/ no remarks about old parts mentioned in the proposal for expenditure sanction.

The HOO may ensure compliance of rule position and observation of audit in processing of proposals of repair works etc. , the repair work should be got done through authorized workshop after compliance of GFR and approval of technical officer only in reference to audit observation also.

Other similar cases may also be review at your own level to assess the performance of workshop etc. in order to improve the work and smoothly functioning of office etc.

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Audit Para - 3**(Audit Memo No. 09 Dt: 20.6.23)****Sub: Shortcomings in Logbooks of various vehicles.**

On scrutiny of logbooks of various vehicle maintained by Delhi Fire Service (HQ), New Delhi and petrol / diesel consumption register for the audit period 2021-2022 the following shortcomings have been noticed:-

- (1) Entries in logbook of vehicle No. DL-1GC-7917(WT-73) are not signed by any authorised officer in the month of October,2022.
- (2) Column of distance travelled in kilo meters not filled in the logbook of vehicle No. DL-1 GC-7863 and DL-1GC-7917
- (3) In most of the logbooks average mileage certificate has not been recorded at the end of each month.
- (4) In log book of jwala heri (vehicle no. DL-1GC-7863), distance travelled for diesel filling to moti nagar on 21.4.21 is 16 km whereas on 26.3.21 is 38 km for same destination and for same purpose

(3) History sheet of vehicles are not provided to audit.

Reason for above shortcoming may be elucidated to audit

Audit Para - 4**(Audit Memo No: 10 Dt: 21.6.23)****Sub. :- SHORT DEDUTION OF INCOME TAX Rs. 214808 /-**

On scrutiny of Income tax record for the year 2022-23, following are some cases in which amount of tax paid as shown in form-16 is more than the actual tax paid as per the entries in the PBR and hence additional tax as mentioned below may be recovered after due verification of facts and figures at HOO level:

	NAME & DESINGATION	PAN NO.	Total taxable income	Tax due	Tax paid	Additional tax payable
1	Krishan kumar Dalal	AKXPD8263D	865130	88947	68640	20307
2	NARENDER SINGH	BYHPS3129J	1001400	117437	117416	21
3.	RAJESH KUMAR	ALJPR3515R	894680	95093	94060	1033
4.	NARESH KUMAR	BJXEK1793F	718050	58354	58140	214
5.	ROHTASH	AMBPR7043K	926320	101675	95110	6565
6.	VINOD KUMAR	ASPPK2535F	867280	89394	88683	711
7.	NARESH KUMAR	BRAPK9836Q	625450	39094	27360	11734
8.	NAVEEN KUMAR	BVFPK2964L	551890	23793	10400	13393
9.	PARVEEN KUMAR	BIOPK3124L	682360	50931	50920	11
10.	SANDEEP DABAS	AOFPD4744R	750450	65094	64560	534
11.	RAJPAL	AIXPR8075R	984530	113782	81615	32167
12.	SANDEEP KUMAR	CNPPK1093R	533010	19866	17796	2070
13.	SURESH KUMAR	ARKPK1384N	1008850	119761	21840	97921
14.	VINESH KUMAR	AWMPK3411B	991550	115242	115139	103
15	BRAHMJEET	AURPB4500F	664050	47122	19098	28024
	TOTAL					214808/-

HOO may review the similar types of other cases and recover this amount after due verification of facts and figures under intimation to audit.

Audit Para - 5**(Audit Memo No: 11 Dt: 21.6.23)****Sub. :- Shortcomings in maintenance of remittances /receipts**

1. As per Rule 6 of Receipts and Payments,1983 "All money received by or tendered to Government officers on account of revenues of receipts or dues of the government shall , without undue delay, be paid in full into the accredited bank for inclusion in government account." But it has been observed that payment received was remitted to bank after a gap of many days . some of these instances are given as under:

Sr. no	Amount	Date of receipt	Date of deposit into bank	Delay in deposit(days)
1.	78000	10.4.23	19.4.23	9
2.	20860	11.4.23	19.4.23	8
3.	30000	18.4.23	27.4.23	9
4.	38509	6.3.23	24.3.23	18
5.	4755	6.3.23	24.3.23	18

1. Challans are prepared financial year wise starting from serial no. 1,2,3 and so on, till 31st march of every year and from 1st april i.e. next financial year again challan no starts from serial no.1, but on scrutiny of challan file neither any number is given on any of challans nor they are maintained year wise, which is irregular.
2. Filled Slips of TR-V are kept in their record with both sides of leaves/slips i.e not issued /given to those employees who had deposited money in office, which is a serious lapse on the part of the cashier and HOO.

HOO is directed to look into the above discrepancies and take necessary steps to correct these irregularities under intimation to audit

Audit Para - 6**(Audit Memo No 12 dt. 21.6.23)****Sub: Non-Condemnation of unserviceable vehicles**

As per Rule 217 of GFR "an item may be declared surplus or obsolete or unserviceable if the same is of no use to the Department as these items are occupying the valuable space and also deterioration in value of goods to be disposed of". As per information provided, the following vehicles of Delhi fire service, Moti Nagar Station are declared obsolete/unserviceable since these vehicles have served life span of more than 10/15 years are lying in stations of this

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division. No purchase value is mentioned against each item. List of these vehicles are enclosed herewith at Annexure A.

Reasons for non-condemnation of these vehicles may be elucidated to audit. HOO is hereby directed to take necessary steps to get them condemned under intimation to audit.

Audit Para - 7

(Audit Memo No 15 dt. 22.6.23)

Non-utilisation of work abilities of workshop/technical staff

On scrutiny of records of DFS, Moti Nagar workshop following irregularities have been observed:

1. It has been observed that minor repair works such as change of battery wire, self problem in vehicles, welding work, changing of shaft nut-bolt, puncture work of tyre and changing of tyre, clutch repair etc. are being got done by outside private workshops whereas DFS Moti Nagar, workshop has its own technical staff and all these petty works could be taken from them.
2. It is also apparent from records that workshops store has not purchased even smallest of parts i.e. nuts bolts, battery wire, electricity material for day to day minor repairs, puncture material from last many years. In the absence of these basic material they get liberty to get the work done from outside on higher rates.
3. A huge amount is spent on work execution from these outside workshops which could be saved by utilizing the services of their own technical staff like 1 AE(Auto)7 fitters, 2 mechanic, 1 head mechanic, 1 cleaner, 3 welder, 1 latheman, 1 tyre volcanizer, which are totally 17 in number.
4. It is in their practice to get the work from outside from minor to major therefore they have excused themselves by printing the reason on inspection report for once and all works as "Lack of manpower, number of reports are already more in DFS workshop and this work cannot be undertaken in DFS workshop"

HOO is hereby directed to look into these irregularities so that huge expenditure incurred on getting work through outside/ private workshops could be saved if the services of their own workshop staff may be utilized.

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TEST AUDIT NOTE

TAN- 1

(Memo No. 01 dt.13.6.23)

Subject:- Shortcomings in PBR/Bill Registers.

On test check of PBR/Bill register for the period 2020-2023, maintained by Delhi Fire Service Moti Nagar New Delhi, the following deficiencies have been noticed :-

(A) Bill Register

1. Page counting certificate has not been recorded on the first page of the any of the register.
2. Status of bills i.e. date of passing of bills by PAO/bill cancelled is not indicated in the bill register, absence of which, it is difficult to ascertain the number of bills passed/cancelled by PAO/DDO during 2020-23.
3. Cutting/Over-writings/Fluiding:- There are number of cutting/overwriting/fluiding in the bill register but these have not been attested by the DDO, which is irregular.

(B) Pay Bill Registers

1. Page counting certificate has not been recorded on the first page of the any of the register.
2. The mandatory information/details of employees like D.O.B, Aadhar number, Pay Level, details of loan /advances/ refunds, instalment No., PAN No. etc. required to be recorded on the upper left side of each page in the PBR, but not found filled in many cases .
3. Total of each column is also required to be entered on the last line of each page (at the bottom) which helps in calculation of Income Tax of the respective year, but the same was not done.
4. Cutting / Overwriting/fluiding is strictly prohibited in the official record, but it has been found to the contrary .

Reasons for aforesaid discrepancies may be elucidated to audit.

TAN - 2

(Memo No: 02 Dated: 14/06/2023)

Sub. :- Improper maintenance of Service Books.

During the test check of service books, the following shortcomings have been observed:-

(1) Service book to be shown to the officials every year

SR -202 stipulates that Service books are required to be shown to the official every year and his signature obtained in token of his perusal. The government servant will ensure that his services have been verified and certified as such, before affixing his signature. However, it has been observed that the service books were not shown to most of the officials as there was no signature of the official obtained in the service books.



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(2) **Re-attestation of Bio-data**

The particulars of each Govt. Servant at the first page of service book should be re-attested after every five years and fresh photograph should be appended and attested after every ten years. But the same has not been following in most of the cases.

(3) **Hometown**

As per SR 199, GIO (9), the declaration of hometown submitted by the official under LTC Scheme is to be kept in Service Book. And this entry should be attested by Head of office. But this has not been followed in most of the cases.

(4) **Inclusion of Aadhar (Unique Identification) number in Service Book of Government Servants.**

On perusal of Service Book of the staff of Directorate of Employment, IARI Pusa, New Delhi, it has been found that entry of Aadhaar/PRAN Number has not been made in the Service Book of staff as per instructions circulated by the Pr. Secretary (Finance), Finance Department, Govt. of NCT of Delhi vide No.F.3(03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015 e.g. Sh. Rajesh Mudgal and Sh. Baljeet Singh, FO(finger impression), Nomination Document are not found e.g. Sh. Bhero Singh, F.O., . It has further been advised that detail of Aadhaar Number of employee in pension papers of the retirees should invariably be made so as to enable the Pay & Accounts Office to mention the details of Aadhar number in Pension Payment Orders.

(5) **Entries of Service Verification**

Services of many officials have not been verified by the HOO/DDO e.g. Sh. Bhero Singh Meena, & Smt. Sunita, Jr Assistant.

(6) **Verification and communication of qualifying service after 18 years of service or 5 years before retirement.**

Further, as per rule 32 of CCS(Pension) Rules. Verification of service of the government servant should be done on completion of 18 years of qualifying service of 5 years before the date of retirement whichever is earlier and a certificate be issued in the prescribed form no.24 to the official concerned. The said certificate has not been found or pasted in the service book of following officials after verification of service form the concerned PAO. Some cases are illustrated as under :-

S. NO.	Name & Design. Of the officer (Sh/Smt.....)	Designation	Date of joining
1.	Tejbhan	LFM	21-08-1996
2	Rajesh Kumar	FM	04-12-1991
3.	Ashok Kumar	LFM	21-02-1996
4.	Satender Kumar	FO	01-10-2002

Reasons for the above discrepancies may be elucidated to Audit. Other similar cases of above discrepancies may be examined by the HOO/DDO and rectify the same.



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TAN - 3

(Memo No: 03 dated:15.6.23)

Sub. :- Improper maintenance of Bill Registers for the audit period.

During test check of the Bill Register for the year 2020-2021 to 2022-2023 maintained by the O/o Principal, Delhi Fire Service, Moti Nagar, New Delhi -110015 (School ID: 1516104), the following shortcomings have been observed:-

1. Name of Unit/Department and financial year of opening details are not recorded at the front of cash book, it should be recorded at the time of opening.
2. **Blank Col.4-** Particulars of every bill presented to PAO need to be entered at Col.2 of the bill register and its net amount in Col.3. Further, these entries must be attested by the DDO at Col-4 at the time of signing the bill and before presentation to PAO. But, it was noticed that for the audit period, all entries were found unsigned by the DDO, which is irregular. Entries in the bill register without attestation by the DDO have no authenticity and in absence of proper attestation, figures of the bill presented to PAO can be changed at any stage and possibility of error cannot be ruled out. Elucidate reasons to audit.
3. **Blank Col-5, and 9-** Col. 5 and 9 should be completed under the signature of DDO so as to check the actual amount admitted/passed by the PAO office and timely receipt of cheque, but the same has never been completed/signed by the DDO in respect of any of the financial year under audit period, which is irregular.
4. **Blank Col. 10-12-** Col. 10, 11 and 12 of the bill register indicate the cheque no./date received against the bill present to the PAO and which must be attested by the DDO in Col.12 at the time of making necessary entry into the Cash Book. But these columns were found blank, which is irregular. Reasons for not signing against Col. No.10 and 11 by the DDO may be furnished to audit.
5. **Blank Co; 13, 14 and 15-** Col. 13, 14 and 15 meant to keep a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period not filled, which is irregular.
6. Further, **Bill No.** 1724,1725,1726,1727,1728 dated 23.3.21 etc have been cancelled without assigning any reason, the audit could not ascertain whether the bills have been passed by the PAO or not.
7. Several cuttings and overwriting seen in the bill registers for the audit period which is irregular.

HOO/DDO is advised that rectifications of the above irregularities may be made and shown to audit.

TAN - 4

(Memo No: 5 Dated: 16.6.23)

Sub. :- Non-Maintenance of LTC Claims Register and Register of Medical Claim

While scrutiny of the records provided by the school for the period 01/04/2020 to 31/03/2023, the following observation are made.

(1) Non - Maintenance of LTC Claims Register:-

Under the provision of LTC Rules, the LTC claim, before submission to PAO for payment, should be entered in the Register. Register of LTC claims to be maintained in the prescribed form. There is provision for entering advance bills also in this register. Instructions printed in the form of the register should be followed. Particulars of recovery if any from the official may also be entered in the register. Further, Under the LTC Rules, after the claim is countersigned and before it is presented for payment, entry in the service book should also be made by the DDO/HOS. All the relevant details viz date of journey, details of family member, place visited and block year against which LTC availed should be recorded to facilitate easy reference to regulate the claim further. These entries will prove useful for reference on transfer of the employee to another school.

(2) Non - Maintenance of Register of Medical Claim:-

The medical reimbursement bills as received from the claimants be first of all entered in the Register of Medical Claims and amount actually reimbursed may invariably be indicated in due course. Further, the details like dates, amount, name of disease for which reimbursement is to be made, treatment received locally or relates to treatment at referral hospital may also be made in the Medical Reimbursement Bill Register by making suitable amendment in the proforma prescribed.

Further, it may be ensured that the claim has been submitted within the prescribed time limit. In case the claim is time barred, the same may be returned to the claimant immediately. In case of proper justification is given by the claimant, the medical reimbursement claim be dealt with keeping in view instructions issued by the Directorate Health Services, Govt. of NCT of Delhi, for its employees, in respect, from time to time.

Reason for not maintaining the LTC Claim Register and Register of Medical Claim may be elucidated.

TAN - 5**(Audit Memo No: 14 Dt: 21.6.23)****Sub. :- Shortcomings in maintenance of Stock Registers.**

During the test check of various Stock Registers maintained by Delhi Fire Service (HQ), New Delhi, the following shortcomings have been noticed during the audit period 2020-21 to 2022-23 :-


1. Stock Register for Property and non-consumable are not maintained separately.
2. Paging certificate is not entered in the beginning of stock Registers.
3. Each and every entry is required to be signed by the concerned incharge, but the same is not done.
4. Rule 213(1) and 213(2) of GFR 2017 stipulates that physical

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verification of stocks of Consumable, Non-Consumable items and Property Register for Goods & material should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register. On scrutiny, it has been observed that physical verification of these stock registers was not done.

5. Amounts/value of items purchased were not mentioned in the stock register.
6. Location of the recipient of items issued is nowhere mentioned in the stock register.
7. Overwriting/cuttings are not attested by the concerned incharge.

Reasons for the above shortcomings may be intimated to audit and necessary action may be taken to rectify the same.


(Shamma Sharma)
Inspecting Audit Officer
Audit party no.18

Total Vehicles List of Delhi Fire

Sl. No.	DFS Name	Diesel /Petrol	More than 10/15 Years	Less than 10/15 Years	Total available Units as per guidelines of Supreme Court of India and Transport Department of NCT of Delhi.
1.	Turn Table Ladder	Diesel	6	1	1
2.	Bronto	Diesel	6	1	1
3.	S.S	Diesel	4	Nil	Nil
4.	Water Mist	Diesel	1	Nil	Nil
5.	Ambulance	Diesel	1	Nil	Nil
6.	Dry Chemical powder	Diesel	4	Nil	Nil
7.	Rescue tender	Diesel	5	Nil	Nil
8.	Hose tender	Diesel	5	6	6
9.	Brake Down	Diesel	2	2	2
10.	Hazmat Van	Diesel	3	Nil	Nil
11.	B.A. Cum. Light Van	Diesel	5	Nil	Nil
12.	Rescue Responders	Diesel	3	Nil	Nil
13.	Band Bus	CNG	3	Nil	Nil
14.	Mobile Training Cum Education Van	Diesel	1	Nil	Nil
15.	B.F.C. Tender	Diesel	2	4	4
16.	Co2 FT	Diesel	4	Nil	Nil
17.	Small water cum Foam tender	Diesel	2	Nil	Nil
18.	F.R.F.S.A	Diesel	10	Nil	Nil
19.	Quails	Diesel	13	Nil	Nil
20.	M. P. / Diesel Van	Diesel	1	2	2
21.	Motor Pump	Diesel	10	10	10
22.	Innova	Diesel	5	Nil	Nil
23.	Xylo	Diesel	Nil	6	6
24.	Beloro	Diesel	Nil	28	28
25.	Motor Cycle	Petrol	12	8	8
26.	Motor Cycle First Response	Petrol	Nil	10	10
27.	Maurti Gypsy	Petrol	12	Nil	Nil

1/A
S/C

28.	Ambassador	Petrol	3	Nil	Nil
29.	Ciaz	Petrol	Nil	2	2
30.	Water Bouser	Diesel	32	31	31
31.	Water Tender	Diesel	25	25	25
32.	Small Water Tender	Diesel	5	70	70
33.	Small DCP Tender	Diesel	Nil	6	6
34.	Bird Rescue Van	Diesel	Nil	4	4
35.	Remote Controlled Fire fighting Machine	Diesel	Nil	2	2
Total			182	218	218


↳ lying off road in stations.

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Name of the Unit: Dte. Of Fire Services, Moti Nagar ,New Delhi, (DDO Code.030005), for the period 2021 to 2022-23.

Name of the IAO: Shamma Sharma, AO

OLD AUDIT REPORT		CURRENT AUDIT REPORT	
Paras outstanding	86	Recoveries Detected	244799
Settled on the spot	03	Recoveries effected on the spot	8400
Remaining paras	83	Balance recoveries	236399
		IMPORTANT PARAS	
Total recoveries	2708374	1.	
Recoveries effected on the spot	32686	2.	
Balance recoveries	2675688	3.	
		4.	
		5.	


(Shamma Sharma)
Inspecting Audit Officer
Audit party no.18