

51/c

**DIRECTORATE OF AUDIT  
GOVERNMENT OF N.C.T. OF DELHI  
4<sup>TH</sup> LEVEL, C-WING,  
DELHI SACHIVALAYA, NEW DELHI**

**Sub: - Internal Audit Report on accounts of Delhi Fire Service, Laxmi Nagar, Delhi-92 for the period 2018-2021.**

**Introduction**

The accounts of **Delhi Fire Service, Laxmi Nagar, Delhi-92** for the period **2018-2021** were test audited by the Audit Party No. XXI comprising of Mr. V. S. Ranjith, IAO/ A.O & Mrs. Suja Kesavan, A.A.O. during the period from 24/03/21 to 13/04/21 (13 working days).

**Aims & Objectives**

Delhi Fire Service, Laxmi Nagar Division is situated at East Delhi Mandawali. The administrative control of Delhi Fire Service rests with the Govt. of NCT of Delhi. It protects and safeguards the life and property of people from fire and disaster emergency and dangerous situations under the jurisdiction of East Delhi Division, Delhi Fire Service. There are 15 fire stations under DFS Laxmi Nagar Division.

**H.O.D/ H.O.O. /D.D.O./ Cashier**

The following officers/officials have served as H.O.D/ H.O.O./D.D.O./Cashier during the Audit period 2018-2021:

**HOD**

S.No.	Name of Officer	Post	Duration	
1	Sh. G.C. MISHRA	DIRECTOR	March, 2016	February, 2019
2	Sh. VIPIN KENTAL	DIRECTOR	March, 2019	November, 2019
3	Sh. ATUL GARG	DIRECTOR	December, 2019	March, 2021

**HOO**

S.No.	Name of Officer	Post	Duration	
1	SH. FRANCIS BROWN	DIVISIONAL OFFICER	July, 2017	March, 2021

*211*

50/c

## DDO

S.No.	Name of Officer	Post	Duration	
1	SH. R. K. YADAV	ASSTT. DIVISIONAL OFFICER	10/01/217	29/10/2020
2	SH. FRANCIS BROWN	DIVISIONAL OFFICER	30/10/2020	03/02/2021
3	Sh. M.K. SHARMA	ASSTT. DIVISIONAL OFFICER	04/02/2021	March, 2021

## Cashier

S.No.	Name of Official/Officer	Post	Duration	
1	SH. VINOD KUMAR	FO	01/04/2016	March, 2021

## Vacancy Statement as on 31/03/2021

NAME OF POST	GROUP	Sanctioned	Filled	Vacant
Dy. CHIEF FIRE OFFICER	A	1	1	0
DIVISIONAL OFFICER	A	2	1	1
ASSTT. DIVISIONAL OFFR	A	3	3	0
STATION OFFICER	B	19	5	14
SUB-OFFICER	C	40	19	21
LEADING FIREMAN	C	101	40	61
FIREMAN	C	508	378	130
FIRE OPERATOR	C	34	26	8
DRIVER Sr.	C	26	10	16
FM/DRIVER	C	22	11	11
RTO	C	3	1	2
Jr. Asstt./LDC	C	4	0	4
SAFAI KARAMCHARI	C	12	6	6
<b>Total</b>		<b>775</b>	<b>501</b>	<b>274</b>

## Detail of Budget/ (Contingency Grant) during Audit Period 2018-2021

(Amount in Rs.)

Year	Budget allotted	Expenditure made	Balance
2018-19	304000000	288649888	15350112
2019-20	388300000	384154988	4145012
2020-21	404400000	398819283	5580717

*21/11*

### Statutory Audit

As per information provided by the unit, AGCR conducted centralized audit at Head Quarter ,Delhi Fire Service, upto March 2020, which is still to be concluded.

### Maintenance of Records

The maintenance of records of Delhi Fire Service, Laxmi Nagar, Delhi-92 for the period 2018-2021 was found satisfactory subject to observations made in the Current Audit Report and in Test Audit Notes.

### PART-I

#### Old Internal Audit Report (2007-18)

There were 17 old outstanding Audit Paras pertaining to the period 2007-18 with recovery amount Rs.236785/- . Since no reply was submitted by the unit in support of outstanding paras, the same have been incorporated in part-I of the current audit report.

S. No.	Year	Total Paras	Para Settled	Paras Taken Afresh	Parti ally settled	Outstanding Paras with Para No.
1	2007-09	4	--	--	--	4 (1-4)
2	2009-12	9	--	--	--	9 (1,2,6,8-11,13,14)
3	2012-15	1	--	--	--	1 (2)
4	2015-18	3	--	--	--	3 (1-3)
<b>Total</b>		<b>17</b>	--	-	--	<b>17</b>

#### Details of Old Recovery:-

S. No.	Year	Total old recovery (Rs.)	Amount recovered (Rs.)	Balance recovery (Rs.)
1	2007-09	3669	--	3669
2	2009-12	144662	--	144662
3	2012-15	42038	--	42038
4	2015-18	46416	--	46416
<b>Total</b>		<b>236785</b>	--	<b>236785</b>

*21/11*

48/c

**PART-II****Current Audit Report (2018--20)**

During the course of current audit, 21 audit memos were issued including 10 record memos, highlighting various irregularities with a recovery of Rs.76805/-. Since no satisfactory reply was submitted by the unit, no memo was settled on the spot. Accordingly the memos have been converted into 7 Paras (including 1 NPR) and 6 TANs ( one from record memo) and incorporated in the current audit report as Part-II with an outstanding recovery of Rs.76805/-.

**Details of Current Recovery:-**

Memo No.	Amount pointed out	Amount Recovered	Amount dropped on the basis of reply	Balance	Remarks
13	10364	--	--	10364	PARA-1
16	6125	--	--	6125	PARA-2
18	47680	--	--	47680	PARA-3
19	12636	--	--	12636	PARA-4
<b>TOTAL</b>	<b>76805</b>	<b>--</b>	<b>--</b>	<b>76805</b>	

The Internal Audit Report has been prepared on the basis of information/records furnished and made available by **Delhi Fire Service, Laxmi Nagar, Delhi-92** for the period 2018-2021. The audit disclaims any responsibility for any misinformation and/or non-information on the part of Audit.



**(V. S. RANJITH)**  
**Inspecting Audit Officer/AO**  
**AUDIT PARTY NO. XXI**

**PART I**  
**OLD OUTSTANDING AUDIT PARAS**  
**(2007-2018)**



## List of Para (Order by Audited Year &amp; Para)

View Detailed Audit Report

Department : Delhi Fire Service (DFS)

Sub department: Delhi Fire Service, Laxmi Nagar, Delhi (1982/17)

S. No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	2007	2009	1		Performance of the Delhi Fire Service, Laxmi Nagar	O	0
2	2007	2009	2		Short Recovery of Electricity Charges	O	0
3	2007	2009	3		Other Irregularities	O	0
4	2007	2009	4		Non-production of Records	O	3669
5	2009	2012	1		Non-regularization of unauthorized absence and draw of excess amount of salary	O	0
6	2009	2012	2		Short Recovery of Income Tax	O	0
7	2009	2012	5		Wrong Pay Fixation in r/o Sh. Anand Singh, Driver 22/49	O	144662
8	2009	2012	8		Irregular grant of increment in r/o Sh. Nagender Singh, S.O.	O	0
9	2009	2012	9		Calculation mistake in draw of compensatory pay (13th month)	O	0
10	2009	2012	10		Absentee Statement	O	0
11	2009	2012	11		Irregular maintenance of Service Book and Leave Record	O	0
12	2009	2012	13		No recording of average mileage certificate, monthly summary of fuel consumption etc. in log books	O	0
13	2009	2012	14		Non-production of Records	O	0
14	2012	2015	2		Excess payment of Annual Increment under R.P. Rule, 2008	O	0
15	2015	2018	1		Avoidable expense of Rs. 4,68,196/-	O	42038
16	2015	2018	2		Recovery of Transport Allowance of Rs. 46,416/-	O	0
17	2015	2018	3		Huge Financial Loss on account of Non notification of Fire Tax	O	46416
						O	0

## \* NOTE:

O - Outstanding Paras.

R - Reply submitted by the Department/Units.

C - Comment by the Directorate of Audit on reply submitted.

236785

Back

2007-09 - 4 (1-4) — 3669  
 2009-12 - 9 (1,2,6,8-11,13,16) — 144662  
 2012-15 - 1 (2) — 42038  
 2015-18 - 3 (1-3) — 46416  
 —————  
 17 —————  
 236785

214

Part-I

Old Audit Report for the year 2007-08 to 2008-09

Page No I

Sub: Performance of the Delhi Fire Services Laxmi Nagar

The office of the Delhi Fire Service Laxmi Nagger Delhi is responsible for protecting and safe guarding the lives and property of the people from fire residing under the jurisdiction of DFS Laxmi i Nagar Division.

On the basis of records furnished following short comings have been noticed reasons thereof may be furnished to audit

I. Shortage of Staff

The Division has acute shortage of staff and deployed 147 staff members out of total sanctioned strength 337. Hence 44% post of Operational staff i.e. Leading Fire Man, Fire Man are lying Vacant since long. In response of audit observation for efforts made by the unit to fill up the post, the unit could not furnish the reply.

II. Dead Mileage

(Reference Memo No. 10 dated 18-6-2009)

The Division has 41 Nos. vehicles (80% heavy vehicles) and takes fuel/POL from DFS work shop Moti Nagger, New Delhi. The distance from 11 Fire Stations to Moti Nagger is 20 to 40 Km (both). Test check of the log books of 15 vehicles (heavy) under the control of 6 Fire stations for the year 2008-09, it has been noticed that these vehicles take fuel once in the month resulting 4888 Km Dead Mileage has been worked out. Annexure-II) action taken to reduce the Dead Mileage is intimated to audit.

III. Condemnation of Store

(Reference Memo No. 11 dated 11-6-2009)

The unserviceable stores at the fire stations Telewara, Dayaganj, Geeta Colony, Laxmi Nagger and other fire stations are lying for 1977-78 and 1993-94 to date but these have not been condemned. Resulted depreciation value of these items is decreasing day-by-day. The fire station/Department has not prepared/produced the list of unserviceable items in their stores for condemnation.

IV Abnormal Telephone Calls at Watch Office and Div. Office(Ref Memo No 9 dated 12-6-2009)

The Telephone Calls Register at the Fire Stations (Watch & Division Officer's office) has not been maintained. It has been observed that total telephone calls at the Watch Office and Division Officer's office has worked out 130 (minimum) to 263 calls per day (or 13 hours maximum per day/night and approximate 104 calls of DO Office ( 5 hours i.e. 9.30 a.m. to 6.00 p.m.) as given in the Annexure-T. In the absence of the telephone calls register it could not be ascertained whether these all calls had been made for official purpose

Reasons of above irregularities/shortcomings may be elucidated to audit.

V Deployment of Operational Vehicles ( Ref. Memo No. 12 dated 15-6-2009)

The vehicles (heavy) No WT-21, DCP-3 WT-20, Control Van have been deployed for other than operational work i.e. to deposit the Electricity/Water Cheques, to deliver the Dak. to bring the stores/staff, medicines, to visit the hospital, donation of blood etc. as detail given in Annexure-F and has taken 415 Km for the above work

2. Optimum use of the vehicle has not been made and were lying at the Fire Station as given in Annexure-F1

VI Laxity in Utilization/Surrender of Funds (Ref. Memo No. 7 dated 12-6-2009)

Following Budget was allocated but it has not been utilized nor it has been surrendered within the stipulated period -

S No	Head	Fund Allotted	Fund Utilized	Saving
1	T E	1 lac	Rs 17000	+83000
2	Medical	18 lacs	Rs 15.33.000	+267000

- VII The Department/DFS Laxmi Nagger has not furnished the information/records in r/o Fire reports registered & Disposed off during the audited period 2007-09 nor the cases of inspections made by the DFS. Laxmi Nagger of the Buildings for issuance of NOC in r/o Fire Fighting norms even though 4 reminders were issued.



PARA-2  
PARA 2 ✓

(Reference Memo NO.5 Dated 12/06/2009)

48/44c  
61  
50

Sub: Short recovery of Electricity Charges.

Test check of the records/paid vouchers Electricity charges of the fire stations under the control of DFS Laxmi Nager Delhi following short recovery/irregularities have been noticed

The Department has paid upto 11/2008 huge amount on account of electricity charges of fire station Laxmi Nagger complex (including 28 residential quarters) during the audited period ( i.e. 4/2007 to 10/2008). The Fire Stations had one joint Electric meter for the Administrative Block. Residential load and common services and Residential load was separated w.e.f 12/2008 and electricity meter have been installed at the residential quarter of Laxmi Nager fire station w.e.f 12/2008.

On comparison the electricity charges paid before the separation/installation of electric meter at the residential premises and thereafter, it has been noticed that the department had paid a huge amount of electricity charges of Rs. 50620/- ( approx ) per month of the 28 residential quarters as shown to Rs. 4400/- from 27 staff quarters @ 150/- to Rs. 400/- per quarter per month. Resulting the department had paid Rs. 46220/- per month electricity charges against fixed by the department.

- ii The HOO has recovered the fixed electricity charges of Rs. 59300/- for the period 5/2007 to 7/2008 from the residential quarters of Laxmi Nagger and it has been deposited vide challan dated 1-9-2008 i.e. after the one year of its due period for which TR-5 (GAR-6) was not issued. The record thereof has not been prepared/produced for scrutiny.
- iii Reasons of fixation of few amount of electricity charges of the residential quarters against which the Department had paid huge amount, delay in installation of Electric Meter at the residential premises and not maintenance of proper record for recovery of fixed electricity charges from the residential quarter may be elucidated to audit.
- 3 The payment of Electricity charges of the Fire Stations has been made. The charge as shown in the Annexure-E seems to be abnormal. The Fire station/Department has not maintained/produced the records/registers of Electricity charges/Meter readings etc for scrutiny.
  - (b) The Department has made payment of Rs. 177331/- of Fire Stations Tahirpur vide Bill No. 694 dated 23-3-2009 having no details i.e. period of charges, Meter readings, consumption of units/surcharge etc not certified thereof.

Action taken by the department for over payment of electricity charges and irregularities pointed out thereof may be elucidated to audit.

PARA-3  
PARA 3 ✓

(Reference Memo NO.4 Dated 10/06/2009)

36  
472  
474  
60  
11

## Other Irregularities

Sub: **Income Tax.**

During the test check of the records of Income Tax for the years 2007-08 & 2008-09 it has been observed that the Income tax has not been calculated according the Income tax rules, resulted short recovery of Rs. ~~5189/-~~ (Annexure-I) have been noticed, which may be recovered after due verification of facts & figures under intimation to audit. Dept has shown recovery of A. 3540/- and balance recovery of A. 3669/. Still to be recovered as shown in Annexure I

II. Sub: **Stock Register ( Non Consumable)** ( Ref.Memo 11 dated 15-6-2009)

1. Annual physical verification of stores has never been made under Rules 192 of GFR, 2005.
2. Issue/Placement register has not been maintained. Items have been entered in the stock register but in the absence of placement register it could not be ascertained whether these items were issued to staff
3. Progressive total has not been worked out and stock register in r/o Telewara, Daryaganj, Laxmi Nagger are in torn Condition.

All the above records may be completed under intimation to audit

III. Sub: **Service Book** ( Ref. Memo No. 6 dated 10-6-2009)

Pay fixation of Sh. Azad Singh, FM/DVR is incorrect. The pay of Sh. Azad Singh shall be fixed as on 1-1-2006 to Rs. 7700/- in place of 7540/- Which may corrected under intimation to audit.

Schte

PARA 4 ✓

(Reference Memo NO.1 Dated 3-6-2009)

44  
42/59  
5  
46  
60

Sub: Non Production of records.

1. Expenditure Control Register.
2. GPF Broad sheet of Group-D Staff.
3. Postal Stamp register.
4. Calculation Sheet of Income Tax for 2008-09.
5. Register for Telephone Calls, Electricity and Water Charges of all Fire stations & Div. Office.
6. Stock Register/Log Books vehicles of Fire Stations Shahdara.
7. Spouse information.
8. Register for Contingent Charges, LTC, Tuition Fee, Medical reimbursement claim are incomplete and unauthentic order.
9. Records of recovery of electricity charges of residential quarters.
10. Register of Fire reports.
11. Indents (Requisition slips) for POL of all Fire stations/Div. Office.

Annexure-1

2007-08

S. No.	Name of the official	Total Income tax	Income tax recovered	Balance tax to be recovered		
				Income Tax	Education Cess	Total
1	Sh. Kanwaljeet, Driver	754	Nil	754	23	777
2	Sh. Sukhbir Singh, LF	1303	800	503	15	518
3	Sh. Vijender Singh, LF	2396	2000	396	12	408
4	Sh. Yogender Kumar, LF	2323	2150	173	5	178

2008-09

S. No.	Name of the official	Total Income tax	Income tax recovered	Balance tax to be recovered		
				Income Tax	Education Cess	Total
1	Sh. Mohar Singh, SO	16639	15839	800	24	824
2	Sh. Vinod Kumar, FO	3025	2368	657	20	677
3	Sh. Randhir Singh, STO	10819	10540	279	8	287

41/2  
 34  
 43  
 47  
 58

42/40/4  
 33  
 57

ANNEXURE-H

S.No.	Name of fire Station	No. of vehicle	No. of visit for POL During 2008-09	Total Distance Covered	Dead Mileage
1	Mandowal	WT 29 WB 23 WT 18	12 6 10 <hr/> 28	40	1120
2	Painvalon	WT 106 WB 28	8 8 <hr/> 16	30	480
3	Talwarpur	WB 37 WT 33	8 12 <hr/> 20	27	540
4	Shaytri Park	WT 21 WB 27	12 12 <hr/> 24	20	480
5	Geeta Colony	WT 41 FT 2	13 18 <hr/> 21	28	588
6	Laxmi Nagar	WT 20 WB 10 DCP-3 NRT-11	12 10 12 8 <hr/> 42	40	1680
					<hr/> 4888

47  
 39/c  
 22  
 45  
 57  
 50

ANNEXURE - T

Sala	Telephone No.	Months ended	Melaka Cell	Amount paid	Name of office/ fnc station	Average calls per day	
1-	22417717	10/2008	15722	Rs 12759	Jambhuj Motel Do. office	263	
.	—	10/09	16639	12766		"	246
2-	22530717	4/2007	3155	4958		"	104
	—	1/08	2232	3967		"	94
	22057143	7/08	1505	2546	"		
3-	22244101	10/08	2063	11232	Princeton	136	
4-	<del>22815614</del>	10/2009	10920	13112	"	212	
	22215612	12/09	7524	2510	Gokul Puri	124	
	3321057	2007/3	7853	2510	"	130	
5-	22853932	8/9/07	<del>5200</del> 10344	12706	Shakti Lok	172	
6-	22812230	10/08	2000	10230	Seals Colony	136	
7-	223222	10/08	1205	11701	Shakti Lok	158	
		10/08	2631	9116	"	127	
8-	2372555	10/07	11000	12773	S.P. Nagar	234	
		2/09					
9-	22506700	10/08	2461	10069	Talwar Puri	146	
10-	2275100	10/08	12384	11233	Majra Vihar	206	
11-	22554700	10/08	8761	10,069	Talwar Puri	146	

Sl No	Vehicle No.	Deployment for	Dates
1	WT 21	To Deposit Electricity Water Charges, to bring stores from Shonkar Road, to visit hospital, for calling Purpos etc	23-5-07, 14-6-07, 21-8-07, 23-8-07, 24-9-07, 27-10-07, 31-10-07, 3-12-07, 4-12-07, 31-3-08, 24-4-08, 9-6-08, 28-6-08, 30-6-08, 22-7-08, 16-11-08, 29-11-08, 26-11-09, 19-2-09, 23-2-09, 26-2-09, 3-3-09, 8/5-3-09 Total 231 km.
2	DC D 3	To Deposit Electricity Charges Donation of Blood	23-6-08 - 19 km 27-5-08 - 55 km
3	WT-20	To Deliver Dak to Connaught Place (HQ)	22-3-08      39 km
4	Control van	To bring medicine for photograph (HQ) For STA Takisthan	27-9-08      15 km 16-1-09      29 " 27-2-09      27 " Total <u>415 km</u>

Annexure F-1

Vehicle No.	Period of Non-Utilization
R.R-2	5/08 to 3/09
Control van	4/08 to 7/08 & 11, 12/08, 2, 3/09
HV-2	6/2007 to 3/09
WD-14	9, 10, 12/2007, 6/08 to 3/09

Laxmi Nagar

39 37/4 54 5  
Annexure - G

### Statement of Electricity Charges of Fire Stations

Laxmi Nagar	Pawalon	Mandawali	Telewara
1/08 Rs 95902/-	1/08 Rs 21456/-	12/07 Rs 24072/-	1/08 Rs 16302/-
1/09 Rs 48537/-	1/09 Rs 22119/-	1/09 Rs 24746/-	
Geeta Colony	S.P.M	Shastri Park	Shubra
1/08 Rs 17464/-	2/08 Rs 32024/-	1/09 Rs 22304/-	1/09 30730/-
1/09 Rs 22000/-	1/09 Rs 33550/-	2/08 Rs 23210/-	

Annexure - 'E'

### Statement in re/ Excess Payment of Electricity Charges at D.F.S. Laxmi Nagar, Complex

Month	Electricity charges paid (Including Residential Load)	Month	Electricity charges (Excluding Residential Load)	Month	Electricity charges including Residential Load
9/2008	Rs 105198/-	12/08	Rs 48537/-	12/07	95902/-
10/08	98275/-	1/09	Rs 41117/-	1/08	111510/-
11/08	74079/-	2/09	Rs 36936/-	2/08	94484/-
Total	2,77,552/-		Rs 1,25,590/-		301,896/-
Average	92,517/-		Rs 41,897/-		

Excess Payment/Variation Rs 50,320/- Per



PART - II  
CURRENT AUDIT REPORT  
2009-2012

PARA-05  
Para-1:- Non-regulatization of unauthorized absence and drawl of excess amount of salary in r/o Sh. Chaman Lal, S.K.  
(Audit memo No.6, Dated:26/06/2012)

On test check of Arrear bill Nos. 382 dt.18/08/2011 for Rs.70886/-, 418 dt.01/09/2011 for Rs.93774/- and Bill No.494 dt.26/09/2011 for Rs.64478/-, it was found that Sh. Chaman Lal, S.K. was paid sixth pay commission arrear w.e.f. 01/01/2006 to 31/08/2008, pay arrear for the period 01/09/2008 to 30/06/2009 and pay arrear for the period 01/07/2009 to 12/01/2010 respectively on regularization of long absence from duty. The H.O.O. vide letter no.F.2/DFS/LN/2011/709 dt.26/09/2011 without the approval of the competent authority has regularized his absence by granting H.P.L. from 27/07/2009 to 08/09/2009 44 days E.L. from 09/09/2009 to 12/01/2010 126 days and E.O.L. (without pay) w.e.f. 13/01/2010 to 15/03/2011.

On the test check of PBR for the year 2008-09, 2009-10 and 2010-11. It was found that the official was not paid salary during the entire period from March 2008 to Feb 2011.

Also test check of personal file of Sh. Chaman Lal, S.K. revealed that the official was absent from duty from 1<sup>st</sup> Jan 2008 as informed by the officer in charge, Gokalpur Fire Station vide his letter No.5 dt.25/06/2008 and there is no other correspondence found in the file regarding his joining on duty after his absence from duty since 01/01/2008. Therefore his attendance report is called for from the H.O.O. As per attendance report dt.12/06/2012 issued by Officer In-charge Gokalpur fire station revealed the following spells of leave availed by the officer:-

1	6 days M/R w.e.f. 26/07/2006 to 31/07/2006
2	11 days E/L w.e.f. 22/11/2006 to 02/12/2006
3	7 days M/R w.e.f. 06/08/2007 to 12/08/2007
4	18 days M/R w.e.f. 08/10/2007 to 25/10/2007
5	420 days Absent w.e.f. 01/01/2008 to 15/03/2009
6	4 days M/R w.e.f. 04/06/2009 to 07/06/2009
7	4 days M/R w.e.f. 25/06/2009 to 28/06/2009
8	591 days Absent w.e.f. 27/07/2009 to 21/03/2011
9	3 days M/R w.e.f. 02/01/2012 to 04/01/2012
10	9 days E/L w.e.f. 20/04/2012 to 28/04/2012
11	3 days M/R w.e.f. 22/05/2012 to 24/05/2012

The leave A/c of the official was not debited with any of the above spells of M/R and E.L. and hence the regularization of absence period by sanctioning 44 H.P.L. and 126 days E.L. is incorrect.

As per personal file only 591 days of leave (S.No.8) was regularized by the H.O.O. that too without the approval of the competent authority. However no entry regarding grant of leave of above table was recorded in service book. Further his absence during the period 01/01/2006 to 24/05/2012 was not regularized so far which includes 420 days of long absence from duty during the period.

37/35/C  
8/

The DDO, DFS has drawn the aforesaid bill without considering the total absence now reported by station in charge and therefore the arrear paid to the official is irregular and overpayment made to the official is required to be worked out at the level of H.O.O. & excess amount paid is required to be recovered from the official immediately

The following audit observations are made:-

- (i) His absence from duty during the period from 26/07/2006 to 24/05/2012 is required to be regularized as per FRSR (Part-I) & FRSR (Part-III) with the ex-post facto approval of the competent authority and also after obtaining the application for regularization of absence from Sh. Chaman Lal, S.K.
- (ii) His leave A/c is required to be recasted as per leave rules also giving due regard to the leave which is to be sanctioned by the competent authority.
- (iii) His pay & allowance is required to be worked out on the basis of nature of leave to be sanctioned by the competent authority.
- (iv) No financial benefit of annual increment is to be allowed during the leave period. The perusal of the aforesaid said bills reveals that the official was allowed financial benefit of annual increment.
- (v) As per rules he is not entitled for transport allowance during his absence from duty for a full calendar month. Whereas the DDO has allowed transport allowances during his absence for a full calendar month.
- (vi) The official remained absent for 420 days w.e.f. 01/01/2008 to 15/03/2009. The DDO has drawn full pay during the period of his absence.
- (vii) Govt. contribution towards N.P.S. also paid during the absence period. The same is also required to be recovered from the official.

In view of above (after regularization of entire absence) his pay and allowance be worked out as per rules and the amount paid to him till date is to be deducted out of the amount so worked out to assess the quantum of excess amount paid to the individual which includes Govt. contribution towards N.P.S.

Compliance made by H.O.O. may please be appraised to audit on priority.

Para No 6.

**Para-2:- Short recovery of Income Tax.**  
**(Audit memo No.16, Dated:02/07/2012)**

- (A) Short recovery of Income Tax for the financial year 2011-12.

On perusal of Income Tax file (as made available to the audit) for the year 2011-12, it was observed that the ration money allowance received by the officials was not included in gross salary for purpose of computing income tax. As per income tax act ration money allowance is not exempt from income tax. If any specific orders were issued to the dept. in this regard may be shown to the audit failing which the additional tax as stated in Annexure 'A' may be recovered from the concerned officials after due verification of facts and figures at H.O.O. level under intimation to the audit.

38 34/c  
ST  
AT  
ST

The record related to the income tax for the financial year 2011-12 in r/o the remaining staff working under Laxmi Nagar fire station were not made available to the audit hence, the H.O.O. may trace out the record of the rest of the staff and also recalculate their income tax also including ration money allowance paid to them and deduct appropriate income tax wherever due and credit the same into the Govt. A/c.

(B) Non production of proof of savings.

Following proof of saving for the year 2011-12 in r/o officials mentioned below were not found in the file. The copies of the same may be obtained from the concerned officials failing which the additional tax as applicable may be recovered under intimation the audit:-

S.No.	Name of the official	Remarks
1	Sh. Francis Brown, STO	*(Delhi Co-op loan Rs.11702) ULIP Rs.10000
2	Sh. Mahesh Chand, FM/DVR (4572)	Savings of Rs.6350
3	Sh. Jai Singh, FM (4510)	Savings of Rs.27220
4	Sh. Madan Lal, LF (27522624)	Savings of Rs.40950
5	Sh. Shisupal, Driver, SO (4497)	Savings of Rs.14940
6	Sh. Kishori Pal, FM (4652)	PLI Rs.8130

\* An amount of Rs.11702/- paid to Delhi-Co-op loan was claimed as rebate in r/o Sh. Francis Brown, STO. Under which rule the rebate was allowed by the DDO was not clear to audit. Copy of the same may be obtained and examined under income tax rules for allowing rebate. If it does not cover under income tax rules the additional tax as applicable may be deducted under intimation to the audit.

(c) Income tax due but not deducted for the year 2010-11.

On scrutiny of income tax from 16 in r/o officials of Laxmi Nagar Fire Station for the year 2010-11, it was found that tax due from the officials was not entirely recovered from them. All form 16 were issued stating tax still due to be recovered.

As per income tax rules, the DDO should deducted income tax at source in monthly installments on the salaries disbursed by him, final adjustment being made from the last salary payable before the end of the March. Whereas in r/o the officials as per annexure 'B' the income tax due from the officials was not entirely deducted at source which is in violation of income tax act.

The recovery as pointed out may be made from the concerned officials and ensure it 's deposit under income tax head after due verification of facts and figures at H.O.O. level under intimation to the audit.

Calculation sheet without proof of savings were produced to audit on 29/06/2012 i.e. on the close of Audit. Out of which some 10 cases were test checked and following discrepancies were found by audit.

35) 23/c  
 220  
 42  
 50

1. In the following cases the amount of tax paid as shown in the form-16 is more than actual tax paid as per the entries in the PBR and hence additional tax as mentioned below may be recovered after verification of facts and figures at H.O.O. level.

S No.	Name and designation of the official	Tax+Cess Due	Tax+cess paid as per form-16	Tax+Cess actually paid as per PBR	Balance tax payable
1	2	3	4	5	6 (3-5)
1	Shashipal Singh, FM (4352)	6869	5676	2810	4059
2	Rakesh, Driver (4441)	31931	31079	29843	2088
3	Naresh Pal, FM (4461)	6542	5562	3451	3091
4	Bachi Singh, SO (4585)	17712	(-) 2521 (refund)	15439	2273

2. In the following cases in form-16 the gross salary was shown less than the actual gross salary as per PBR and hence additional tax as mentioned below may be recovered after due verification of facts and figures at H.O.O. level.

S No.	Name and Designation	Gross pay as per form-16	Gross pay as per PBR	Net taxable income	Tax due	Tax paid	Additional tax payable
1	Ishwar Singh (881)	427078	449758	339198	18458	16398	2060
2	Yoginder Singh	456857	473798	363238	20934	18851	2083
3	Ved Pal, STO	431291*	440507	329947	17505	16460	1045
4	Noor Singh, FM (4690)	*Leave encashment of Rs.9216/- was not included in the G. Pay					
		306187*	325087	214767	5641	3554	2087
		*Tuition fees of Rs.18900 was not included in the G. Pay					

Rest of the form-16 alongwith savings may be shown to the next audit for scrutiny.

(D) Income tax for the year 2009-10.

No record pertaining to income tax in r/o any of the officials working under Laxmi Nagar Fire Station for the financial year 2009-10 was produced to the audit. The same may be traced out and shown to the next audit.

Income statement for purpose of calculating income tax was not found enclosed with any of the calculation sheet produced to the audit.

The above irregularities may be rectified/recoveries made under intimation to the audit after due verification of facts and figures at H.O.O. level

## Annexure 'A'

Short recovery of income tax for the financial year 2011-12

324 32/c  
42  
49

S. No	Name and designation of the official	Gross salary as per calculation sheet	Actual gross salary as per PBR	Tax + cess due	Tax + cess paid	Additional tax + cess payable
1	Sh. Ram Pal Singh, FM (4678)	449725	476111	19112	16395	2717
2	Sh. Satish Kumar, FM/DVR (4581)	341169	367375	7937	5257	2680
3	Sh. Mahesh Chand, FM/DVR (4572)	365741	391947	12213	9571	2642
4	Sh. Naresh Pal, FM (4461)	297551	319725	8966	7567	(-) 1399 whereas shown as 4420/- refund
5	Sh. Sudhir Kumar, FM (4575)	317519	337665	8960	2821	6139
6	Sh. Sanjay Kumar Tomar, STO	368465	378462	19354	19354	Nil whereas shown as 1029/- refund
7	Sh. Brahm Pal, SO (4493)	389150	432106	14580	11900	2680
8	Sh. Sahansar Pal, S.O. (33719128)	411487	437873	15173	12494	2679
9	Sh. Chander Pal, LF (4492)	418446	444652	15896	13217	2679
10	Sh. Mahabir Singh, FM (4527)	399578	425959	13971	11292	2679
11	Sh. Akhilesh, LF (4482)	390265	416651	13012	10333	2679
12	Sh. Rameshwar, FM (4507)	472051	498437	21436	18757	2679
13	Sh. Balbir Singh, FM (4502)	391663	417749	13125	10477	2648
14	Sh. Jai Singh, FM (4510)	378199	404600	16081	11026	5055
<p>HRA rebate of Rs.42000/-allowed is incorrect. As per income tax rules, rent paid in excess of 10% of salary, HRA received or 50% of the salary which ever is less is to be allowed for HRA rebate and not actual rent paid. Hence, Rs.18574/- only i.e. 10% of salary in excess of rent paid is to be allowed.</p>						
15	Sh. Krishan Pal, LF (48613982)	349030	384900	9742	7063	2679
16	Sh. Satender Pal, LF (94972757)	376562	402768	11582	8903	2679
17	Sh. Madan Lal, LF (27522624)	318103	344309	5561	3060	2501
18	Sh. Jogender Singh, Driver (4496)	673151	699537	51290	45935	6355

By Chandra G.P.O.

33) 31/c  
 17  
 21  
 30  
 48

19	Sh. Naresh Kumar, Driver SO (9034)	455155	481911	22209	11084	11125
20	Sh. Shisu Pal, Driver (4497)	476530	502916	21873	19194	2679
21	Sh. Sudhir Singh, FM (95615151)	367004	392600	10535	7919	2616
22	<del>Sh. Rajesh Kumar, FM/DVR (4499)</del>	<del>317169</del>	<del>343375</del>	<del>5465</del>	<del>2785</del>	<del>2680</del>
23	<del>Sh. Jai Baghwan, FM (20094407)</del>	<del>363270</del>	<del>389476</del>	<del>10213</del>	<del>7533</del>	<del>2680</del>
24	Sh. Raj Kumar, FM (4481)	317519	343725	8439	5797	2642
25	<del>Sh. Virender Kumar, FM (4521)</del>	<del>257519</del>	<del>283725</del>	<del>7112</del>	<del>4469</del>	<del>2643</del>
26	<del>Sh. Sudhir Dabas, FM (4522)</del>	<del>291885</del>	<del>321061</del>	<del>5331</del>	<del>2383</del>	<del>2948</del>
27	<del>Sh. Ravinder Singh, FM (8813)</del>	<del>364360</del>	<del>390566</del>	<del>10326</del>	<del>7646</del>	<del>2680</del>
28	<del>Sh. Mahender Singh, FM (4513)</del>	<del>334145</del>	<del>360351</del>	<del>13768</del>	<del>11126</del>	<del>2642</del>
29	<del>Sh. Batraj, FM (4518)</del>	<del>306683</del>	<del>332889</del>	<del>4385</del>	<del>1706</del>	<del>2679</del>
30	<del>Sh. Satbir Singh, FM (4523)</del>	<del>280113</del>	<del>306319</del>	<del>2090</del>	<del>32</del>	<del>2058</del>
31	<del>Sh. Khem Chand, SO (68391041)</del>	<del>411487</del>	<del>437873</del>	<del>15173</del>	<del>12494</del>	<del>2679</del>
32	<del>Sh. Devi Singh, SO (32621589)</del>	<del>470365</del>	<del>496751</del>	<del>21238</del>	<del>18658</del>	<del>2680</del>
33	<del>Sh. Anand Singh, Driver (8167)</del>	<del>455530</del>	<del>481916</del>	<del>19710</del>	<del>17032</del>	<del>2679</del>
34	<del>Sh. Pradeep Ahluwalia, FM (4641)</del>	<del>449725</del>	<del>476111</del>	<del>19136</del>	<del>16458</del>	<del>2679</del>
35	<del>Sh. Bijender Pal Singh, LF (29190717)</del>	<del>573767</del>	<del>599973</del>	<del>31894</del>	<del>29217</del>	<del>2677</del>
36	Sh. Desh Raj, FM (4644)	376795	403001	11606	8926	2680
37	<del>Sh. Rajesh Kumar, FM (4645)</del>	<del>382497</del>	<del>408703</del>	<del>12193</del>	<del>9514</del>	<del>2679</del>
38	<del>Sh. Ram Khilari, LF (4668)</del>	<del>344289</del>	<del>370495</del>	<del>8259</del>	<del>5583</del>	<del>2676</del>
39	<del>Sh. Roshan Lal, FM (4648)</del>	<del>354394</del>	<del>380600</del>	<del>14929</del>	<del>11976</del>	<del>2953</del>
40	<del>Sh. Vijay Kumar, FM (4646)</del>	<del>338089</del>	<del>364295</del>	<del>7620</del>	<del>4940</del>	<del>2680</del>
41	<del>Sh. Naresh Kumar Sharma, FM (4666)</del>	<del>333262</del>	<del>359468</del>	<del>7122</del>	<del>4443</del>	<del>2679</del>
42	<del>Sh. Mahipal Singh, FM (4651)</del>	<del>349840</del>	<del>376046</del>	<del>9205</del>	<del>6532</del>	<del>2673</del>
43	<del>Sh. Sunder Lal, FM/DVR (4640)</del>	<del>385050</del>	<del>411256</del>	<del>12457</del>	<del>9776</del>	<del>2684</del>
44	<del>Sh. Kishor Lal, FM (4652)</del>	<del>341229</del>	<del>367435</del>	<del>12505</del>	<del>10852</del>	<del>1643</del>
45	<del>Sh. Sunil Kumar, FM (4660)</del>	<del>281519</del>	<del>307725</del>	<del>2369</del>	<del>NIL</del>	<del>2369</del>
46	<del>Sh. Virender Kumar, FM (4658)</del>	<del>305519</del>	<del>331725</del>	<del>4764</del>	<del>2122</del>	<del>2642</del>
47	Sh. Anil Kumar, FO (4662)	300795	327001	4304	5103	(-) 709 (whereas Rs.3408/- was shown as refund) 132962

By Chocko  
 V. S. A. D.

48 | Total

Income Tax due but not recovered for the financial year 2010-12

SPM Fire Station, Teliwara

S.No.	Name of the official	Recovery
1	<del>Sh. Roshan Lal, FM (4648)</del>	1020
2	<del>Sh. Mahipal Singh, FM</del>	996
3	<del>Sh. Jagdeep Singh, FM (4664)</del>	212
4	<del>Sh. Anand Singh, Driver</del>	1002
5	<del>Sh. Khem Chand, SO (68391041)</del>	99
6	<del>Sh. Jai Prakash, FO</del>	1267
7	<del>Sh. Balraj, FM(4518)</del>	440
8	<del>Sh. Ravinder Singh, FM</del>	1015
9	<del>Sh. Desh Raj, FM</del>	265
10	<del>Sh. Pradeep Ahluwalia, FM</del>	1028
11	<del>Sh. Sahansar Pal, SO</del>	1008
12	<del>Sh. Chander Pal, LF</del>	1027
13	<del>Sh. Mahabir Singh, FM</del>	1025
14	<del>Sh. Akhilesh, LF</del>	1024
15	<del>Sh. Balbir Singh, FM</del>	1020
16	<del>Sh. Shisupal, Driver</del>	1004
17	<del>Sh. Sudhir Singh, FM</del>	213
18	<del>Sh. Dharambir Singh, FM</del>	479
19	<del>Sh. Virender Kumar, FM</del>	473
20	<del>Sh. Dina Nath Rai, LF</del>	552
21	<del>Sh. Madan Lal, LF</del>	355
22	<del>Sh. Satender Pal, LF</del>	151
23	<del>Sh. Virender Kumar, FM</del>	473
24	<del>Sh. Sushil Kumar, LF</del>	4914

327 30/c  
29 40  
47

Roy Chanda. P  
S. No.

Shahdara and Darya Ganj Fire Station

S.No.	Name of the official	Recovery
1	<del>Sh. Vinod Sharma, FM</del>	2228
2	<del>Sh. Dheer Singh, FM</del>	2090
3	<del>Sh. Rajpal, FM</del>	2080
4	<del>Sh. Yashbir Singh</del>	2157
5	<del>Sh. Sanjeev Kumar</del>	2055
6	<del>Sh. Vinod Kumar, FM (4615)</del>	2087
7	<del>Sh. Sudesh Kumar, FM</del>	1460
8	<del>Sh. Katyari Singh, FM</del>	2082
9	<del>Sh. Surender Singh Rawat, RTO</del>	2653
10	<del>Sh. Jagbir Singh, FM/DVR</del>	2085
11	<del>Sh. Satbir Singh Dahiya, LF</del>	2050
12	<del>Sh. Anand Prakash, FM</del>	2052

Roy Chanda. P  
S. No.

13	Sh. Chaman Lal, SO	2087
14	Sh. Chuhar Singh, SO	2089
15	Sh. Shrinivash Sharma, LF	2090
16	Sh. Shivanand Sharma, LF	3066
17	Sh. Sunil kumar, Driver	42916
18	Sh. Mokam Singh, LF	2105
19	Sh. Suresh Kumar, LF	2089
20	Sh. Pappu Singh, FM	2059
21	Sh. Ramesh Chand, FM	2055
22	Sh. Rajbir Singh, FM	46
23	Sh. Rajesh Yadav, FM	2055
24	Sh. Sunil Malik, FM	258
25	Sh. Hari Kishan	2094
26	Sh. Ram Roop Singh, FM	1218
27	Sh. Bachhan Lal, LF	2082
28	Sh. Tarkeshwar Rai, STO	1977
29	Sh. Jai Prakash, LF	2114
30	Sh. Ajender Singh, LF	2110
31	Sh. Yashpal Singh, LF	2052
32	Sh. Karambir Singh, FM	916
33	Sh. Mokam Singh	2105
34	Sh. Anil Kumar, FM	10550
35	Sh. Jagphool, LF	40310
36	Sh. Tej Pal Kaushik, FM	2361
37	Sh. Krishan Kumar Dhama, Driver	4665
38	Sh. Mahabir Singh, FM	40
39	Sh. Ram Phal, FM	253
40	Sh. Kiran Pal Singh	929
41	Sh. Sudhir Kumar, FM	1367

(31) 29/c  
39  
93  
46

Sh. Raj Chandra P  
Sr. A.

Sh. Anil Kumar  
Sr. A.

Geeta Colony and Mayur Vihar Fire Station

S.No.	Name of the official	Recovery
1	Sh. Sushil Kumar, FM	318
2	Sh. Sudhir Kumar, FM	3096
3	Sh. Jai Singh, FM	2031
4	Sh. Naresh Pal, FM	920
5	Sh. Pradeep Kumar, FM	2086
6	Sh. Dharampal Khatri, SO	7003
7	Sh. Yogender Singh, LF	338
8	Sh. Rakesh, Driver	852
9	Sh. Ghander Prakesh, FM	2054
10	Sh. Sushil Kumar Sharma, FM	2093
11	Sh. Shashi Pal Singh, FM	1193
12	Sh. Satish Kumar, FM/DVR	2050
13	Sh. Mahabir Singh, SOManipal Singh	2683
14	Sh. Mahipal Singh	3084
15	Sh. Randhir Singh, SO	49246
16	Sh. Chander Pal Singh	4477

Sh. Anil Kumar  
Sr. A.



17	Sh. Munesh Chand, FM (4686)
18	Sh. Rabhubir Singh, LF (7095)
19	Sh. Rampal Singh, FM
20	Sh. Ram Kumar Sharma, FM
21	Sh. Kishan Pal Singh, FM
22	Sh. Gaya Din Bharti, FM
23	Sh. Bhim Sain, FM
24	Sh. Mukesh Chand, FM
25	Sh. Sateshwar Singh, FM
26	Sh. Azad Singh, FM
27	Sh. Jaivir Singh, FM
28	Sh. Noor Singh, FM
29	Sh. Sobha Ram, FM
30	Sh. Harender Singh, FM
31	Sh. Om Prakash, SO

(32) 28/10  
 57  
 2091  
 2091  
 855  
 855  
 2083  
 4028  
 57  
 427  
 2086  
 949  
 141  
 2057  
 1352  
 2405

SA  
 Joy Chandra

Head Quarters

S.No.	Name of the official	Recovery
1	Sh. Ajay Kumar, FO	521
2	Sh. Narender Kumar, FO	1928
3	Sh. Nitin Joon, FO	1927
4	Sh. Ajit Singh, FO	1925
5	Sh. Mandip Kumar, FO	1937
6	Sh. Ravi Saroha, FO	1582
7	Sh. Mukesh Kumar, FO	1946
8	Sh. Anil Dabas, FO	1941
9	Sh. Bijender Kumar, FO (33657357)	1927
10	Sh. Charanjit, FO	1927
11	Sh. Ishwar Singh, FO	1943
12	Sh. Sandeep Kumar, FO	1939
13	Sh. Rakesh Rana, FO	1922
14	Sh. Narender, FO	1944
15	Sh. Surender Singh, FO	1928
16	Sh. Sachin Kumar Chauhan, FO	2969
17	Sh. Dharamender Tehlam, FO	1944
18	Sh. Hardeep Drall, FO	1928
19	Sh. Mohan Lal, FO	1977
20	Sh. Satender, FO	581
21	Sh. Umesh Kumar, FO	3260
22	Sh. Jogendra	1927
23	Sh. Rijuddin, FO	4677
24	Sh. Krishan Maan, FO	5171
25	Sh. Rajbir Singh, FO	1941
26	Sh. Virender Kumar, FO	1615
27	Sh. Vijay Kumar, FO	1928
28	Sh. Virender Kumar, FO	1941
29	Sh. Manjit Singh, FO	2266
30	Sh. Rajesh, FO	2082

521  
 1928  
 1927  
 1925  
 1937  
 1582  
 1946  
 1941  
 1927  
 1927  
 1943  
 1939  
 1922  
 1944  
 1928  
 2969  
 1944  
 1928  
 1977  
 581  
 3260  
 1927  
 4677  
 5171  
 1941  
 1615  
 1928  
 1941  
 2266  
 2082

SA  
 Joy Chandra

3 Batch before

S.No.	Name of the official	Recovery
1	Sh. Vijay ,FO	4855
2	Sh. Rambharose Meena ,FO	4261
3	Sh. Manoj Kumar Drai ,FO	449
4	Sh. Arvind Kumar ,FO	4384
5	Sh. Vishal ,FO	1260
6	Sh. Vedpat ,FO	1260
7	Sh. Pradeep Kumar ,FO	1261
8	Sh. Deepak Tomar	301
9	Sh. Deepak Kumar ,FO	1260
10	Sh. Narender Kumar Meena ,FO	24
11	Sh. Rajesh Kumar ,FO	1260
12	Sh. Jitender ,FO	1260
13	Sh. Karambir ,FO	1262
14	Sh. Jai Prakash ,FO	1267
15	Sh. Naveen ,FO	1260
16	Sh. Bhupender Maan ,FO	45
17	Sh. Sunil Kumar ,FO	1261
18	Sh. Manjit ,FO	1045
19	Sh. Rajeev Kumar ,FO (14543892)	1034
20	Sh. Manoj Yadav ,FO	2154
21	Sh. Naresh Kumar ,FO	1267
22	Sh. Krishan Kumar ,FO	2850
23	Sh. Arvind Kumar ,FO	4384
24	Sh. Satish Kumar ,FO	7398
25	Sh. Nagender Singh ,SO	2029
26	Sh. Ravinder Panwar ,FO	1261
27	Sh. Naveen Kumar Puria ,FO	1262
28	Sh. Mahesh Kumar Dagar ,FO	1261
29	Sh. Shripal Yadav ,FO	1261
30	Sh. Ghet Ram Meena ,FO	1261
31	Sh. Arvind Dagar ,FO	1261
32	Sh. Rambir ,FO	94
33	Sh. Ravinder Kumar ,FO	1260
34	Sh. Dinesh Kumar ,FO (35993325)	1261
35	Sh. Hari Prasad Meena ,FO	979
36	Sh. Navjender Singh ,FO	1133
37	Sh. Jagdeep Singh ,FO	1261
38	Sh. Arun Kumar ,FO	1258
39	Sh. Rambir ,FO	94
40	Sh. Shree Bhagwan ,FO	537
41	Sh. Dal Singh Meena	1260
42	Sh. Rakesh Kumar Dagar ,FO	1260
43	Sh. Sandeep ,FO	1260
44	Sh. Ram Naresh Meena ,FO	1260
45	Sh. Homender Singh ,FO	642
46	Sh. Vichilter Panwar ,FO	1267

(29) (7) 27/c (37) (44)

Roy Choudhary  
S. No.

47	Sh. Bijender Singh ,FO	1261
R	Sh. Mohan Lal Meena ,FO	1257
	Sh. Deepak ,FO	1263
		1267
50	Sh. Sanohan Lal Meena ,FO	-24
51	Sh. Shiv Charan Meena ,FO	-1258
52	Sh. Pradeep Kumar ,FO	1061
53	Sh. Divender Kumar ,FO	1261
54	Sh. Jagbir ,FO	1261
55	Sh. Pardeep Kumar Suhag ,FO	1260
56	Sh. Arun Kumar ,FO	-1260
57	Sh. Naresh Kumar ,FO	5865
58	Sh. Sandeep Kumar ,FO (59062253)	7398
59	Sh. Satish Kumar ,FO	-234
60	Sh. Sudhir Kumar ,FO	4807
61	Sh. Vinod Kumar	1260
62	Sh. Neeraj ,FO	584
63	Sh. Amit Kumar ,FO	1260
64	Sh. Satish Kumar Meena ,FO	3600
65	Sh. Radhey Lal Sharma ,FO	1260
66	Sh. Jitender ,FO	1257
67	Sh. Rakesh ,FO	1260
68	Sh. Ashok Kumar ,FO	584
69	Sh. Amit Kumar ,FO	1260
70	Sh. Narhari ,FO	1274
71	Sh. Mukesh Prasad Meena ,FO	2060
72	Sh. Narender Antil ,FO	362611
	Total	

26/c  
36  
43

*Saravjit Singh*

Para-3:- Excess drawl of Pay and Allowances in r/o Sh. Devi Singh, S.O. on implementation of 6<sup>th</sup> P.C. (Audit memo No.10, Dated:26/06/2012)

On the perusal of service book of Sh. Devi Singh, S.O. it was observed that was drawing Rs.5100/- basic pay as on 31/12/2005 in the scale of Rs./4000-100-6000. Hence, his pay fixation on implementation of 6<sup>th</sup> P.C. should have been done in PB1-Rs.5200-20200 with grade pay of Rs.2400 whereas his pay was fixed in PB2-Rs.9300-34800 with G.Pay of Rs.4200/- which is irregular as cited below

	Pay fixation done	Actual pay fixation to be done
Basic Pay on 31/12/2005 5100/-		
Pay Fixed on 01/01/2006	9490+4200	9490+2400
Pay after increment on 01/07/2006	9910+4200	9850+2400
01/07/2007	10340+4200	10220+2400

*for the...*

(27) 25/c 35 42

Pay made/increment drawn		Actual pay fixation/increment to be allowed
Pay fixed on 01/07/2006 (after drawing increment lower scale)	13700+4600	13680+4600
Increment on 01/07/2007	14250+4600	14230+4600
Increment on 01/07/2008	14820+4600	14800+4600
Increment on 01/07/2009	15410+4600	15390+4600
Increment on 01/07/2010	16010+4600	15990+4600
Increment on 01/07/2011	16630+4600	16610+4600

Necessary recovery of excess pay and allowances made to the official may be recovered after due verification of facts and figures at H.O.O. level under intimation to the audit.

Similar cases may also be reviewed at the H.O.O. level

~~Para No-10~~ PARA No-7

Para 6:- Wrong pay fixation in r/o Sh. Anand Singh, Driver 22/49.  
(Audit memo No.12, Dated:29/06/2012)

Vide O/o of DFS, HQ No.F.2/DFS/HQ/2009/1569 dated 24/08/2009 issued in compliance of Hon'ble Supreme Court of India dt.09/02/2009 in S.L.P. (Civil) No.CC/281/2009 titled as Govt. of NCT of Delhi and others V/s Association of Fire Service (Drivers), Delhi, Sh. Anand Singh, Driver was promoted to Grade I on the basis of trifurcation of drivers who were in service in the year 1994 w.e.f. 23/07/2000. Whereas on verification of pay fixation order made on above account, the pay of the official was fixed on 23/05/2000 in the scale of grade-I/S.O.(DVR) i.e. 5000-150-8000 instead of 23/07/2000 and subsequent increment were released on 1<sup>st</sup> of May instead of July which is irregular.

The pay of Rs.5150/- is to be fixed in the scale of Rs.5000-150-8000 on 23/07/2000 instead of 23/05/2000 and subsequent increments to be granted on 01/07/2001 Rs.5300/-, 01/07/2002 Rs.5450/-, 01/07/2003 Rs.5600/-, 01/07/2004 Rs.5750/- and on 01/07/2005 Rs.5900/-.

The excess arrear of pay and allowances drawn on account of above wrong pay fixation and date of increment may be recovered from the official after due verification facts and figures at the H.O.O. level under intimation to the audit.

Similar other cases may also be reviewed at H.O.O. level.

24/c  
26  
41  
34  
98

8  
Para No-12

**Para-8:- Irregular grant of increment in r/o Sh. Nagender Singh, S.O.  
(Audit memo No.7, Dated:26/06/2012)**

On test check of service book of sh. Nagender Singh, S.T.O. it was observed that the official was promoted to the post of station officer w.e.f.25/01/2011 and accordingly pay fixed in the scale of 9300-34800 with grade pay 4600 as on 25/01/2011 and next increment was allowed on 01/07/2011. Whereas as per provisions of 6<sup>th</sup> P.C. the qualifying period for earning an increment is six months as on 1<sup>st</sup> July. The official was has not completed six months service on 01/07/2011 to earn increment in the scale of Rs.9300-34800 plus grade pay Rs.4600/- and hence increment allowed on 01/07/2011 is irregular and may be rectified under intimation to the audit. Pay fixation done on similar lines may also be reviewed at the level of H.O.O. and excess amount paid on this account is required to be recovered form all such officials including Sh. Nagender Singh, S.O.  
Compliance made by H.O.O. may please be appraised to audit.

Para No-13 9

**Para-9:- Calculation mistake in drawl of compensatory pay (13<sup>th</sup> month).  
(Audit Memo No.3, Date:08/06/2012)**

The conditions governing compensatory pay stipulates that the payment will be equal to the basic pay, dearness allowance and additional allowance for 30 days in respect of service in a calendar year. The test check of PBR for the year 2010-11 & 2011-12 reveals that the DDO, DFS has drawn full month salary (i.e. Basic Pay + DA) instead of 30 days prescribed in the regulation of compensatory pay. The audit is of the opinion that 30 days compensatory should have been worked out as per the following formulae.

Basic Pay + DA drawn in a calendar year X 30

365

The HOO/DDO is therefore requested to either provide a copy of instructions allowing full month salary (i.e. Basic Pay + DA) as compensatory pay or to recalculate the amount due as per formulae given above and the excess amount paid to all the non-gazetted staff since the introduction of compensatory pay in Delhi Fire Service and effect recoveries from the concerned persons under intimation to audit.

Para-10:- Absentee statement.

(Audit memo No.8, Dated:26/06/2012)

The audit noted that the staff strength of DDO, DFS, Laxmi Nagar cross 400 persons and they are deployed in 12 fire stations which falls under laxmi nagar division. The audit also noted that the personal file and service books of all the officials working in 12 fire stations are maintained centrally i.e. H.O.O., laxmi nagar. Further there is no mechanism available with the account branch (functioning at laxmi nagar) while preparing the pay bill to know the persons who are absent from duty during the month. During test check of PBR and bill register of 2011-12 the audit has noticed that the DDO, DFS, laxmi nagar, has drawn 3 arrear bill of pay and allowances more than two year old in r/o Sh. Chaman Lal, S.K. without examing/investigating the claim as per rule 264 of GER. It is unimaging situation that if a person performing duty regularly and not getting the salary for a long spell without logical reasons/valid authority. As per rules, the DDO before drawing the arrear of long spell is required to investigate the reason behind the non-payment of salary to an official. This has not been followed by the DDO while drawing the arrears in the aforesaid case. On investigation of facts, the audit has noticed that Chaman Lal was absent from duty for a long spell but no supporing papers is available in his personal file and the matter reported to concerned station in charge where the official has deployed. As per information provided by station in-charge, the audit has noted that the áforesaid official was remained absent in a number of occasion during the period 2006-12 but his service records maintained in division does no have the details of such absence. Accordingly a detailed audit Memo No.6 was already served to H.O.O. to rectify the mistake. There might be chances of similar absence from duty by other officials working in various fire stations falling under laxmi nagar division. Hence, there is an urgent need of issue of communication at the level of H.O.O. to all the station in-charge advising them to send duty/absentee report of all the officials since 01/01/2006 and compare the same with the service records maintained by H.O.O.carefully and also rectify the mistake/corrective action including recovery of excess amount if any paid to the official on account of non accounting of absence from duty. Henceforth, the station in-charge may be advised to send a monthly report of duty/absentee in r/o all the officials to the H.O.O. by 5<sup>th</sup> of every month so as facilitate the latter to prepare the true pay bill on one side and not to recur the mistakes noted by audit on the other. Compliance made by H.O.O. be apprised to audit.

Para No 11

Para-11:- Irregular maintenance of service book and leave record.  
(Audit memo No.15, Dated:29/06/2012)

1. On test check of Attendance Register of Geeta Colony Fire Station under Laxmi Nagar Fire Station, it was observed that Sh. Jaiber Singh, FM 39/56 was on medical rest on the dates shown below:-

S.No.	Type of Leave	Period
1	MR	31/01/11 to 26/02/12 (27 days)
2	MR	16/03/11 to 20/03/11 (5 days)
3	MR	27/04/11 to 17/05/11 (21 days)
4	MR	17/08/11 TO 23/08/11 (7 days)
5	MR	22/10/11 to 15/11/2011 (25 days)
6	MR	26/03/12 to 01/04/12 (7 days)
7	MR	03/05/12 to 31/05/12 (29 days)

- (24) 22/c  
(39)  
(31)
2. The perusal of his personal file and service book the audit has observed that the aforesaid period of his absence on medical rest is not regularized due to non availability of his application for grant of medical leave with H.O.O., Laxmi Nagar Division.
  3. From above it is evident that the leave of staff working at Geeta Colony etc. Fire Station is not being monitored at the level of Division i.e. H.O.O. Laxmi Nagar.
  4. There might be chances of left out cases of similar nature (i.e. non availability of information of absence from duty by employees with H.O.O., Laxmi Nagar Fire Division) in respect of staff working not only in Geeta Colony but also in other fire stations falling under H.O.O., Laxmi Nagar fire division. Hence, the action already proposed by audit vide its audit Memo No.8 dt.26/06/2012 (now para 10) be complied with at the level of H.O.O. immediately to update the service records of its employees.
  5. It was also observed by the audit that when ever an official avails leave (EL, HPL) the requisite certificate as required under Leave Rules is not recorded in any of the service books. Also red entry for EOL, dies non etc. was not found recorded in the service books.
  6. It was noticed by the audit that service books were not maintained properly as required under Rules. NO nominations for DCRG, Family Pension and UTGEIS was found pasted in the service book. Also details of family was not found pasted in any of the service books.
  7. In most of the cases the entries made in the service books are not signed by the H.O.O. authenticating the entries of various eventualities spring up during the service career of a government servant from time to time.
  8. Only two LDCs are presently looking after the work of accounts and administration of about 400 staff working under Laxmi Nagar Fire Station. It is felt that there is a need for creation of post of ministerial staff including one post of Supdt. and one post of AAO to supervise the day to day work of 400 employees so that the deficiencies noted by audit be curtailed at least to a bare minimum or nil.

Compliance made by H.O.O. may please be appraised to audit.

Para No-16

Para-12:- Irregular drawl of Children Education Allowance Scheme (Reimbursement of Tuition Fee).

(Audit memo No.17, Dated:02/07/2012)

After implementation of 6<sup>th</sup> C.P.C. from 01/09/2008 the children education allowance and reimbursement of tuition fees which were payable separately were merged and now known as Children Education Allowance Scheme. Under the scheme of children education allowance, reimbursement can be availed by Govt. servants for the two eldest serving children only except when the number of children exceeds two due to second child birth resulting in multiple birth.

(23) 21/c (38)

On test check of service book of Sh. Devi Singh, S.O. it was observed that the official has 04 children as per the details of family pasted in the service book. The eldest two being Ms Preeti, Daughter D.O.B 06/08/1989 and 2<sup>nd</sup> is son, Pankaj D.O.B 18/11/1995 name of Ms. Preeti, daughter is not appearing in nomination for family pension. Hence, it is presumed that she got married. Now the 2<sup>nd</sup> child Pankaj is only eligible for claiming children education allowance. Whereas on test check of PBR it was found that Sh. Devi Singh was paid children education allowance of Rs.15,600/- during the year 2011-12 (office copy of bill No.196 vide which the children education allowance of Sh. Devi Singh was drawn was not produced to audit as it was not traceable). During the current year only Rs.8,640/- was paid to the official i.e. children education allowance in r/o Pankaj. And hence, it is evident that children education allowance was paid to more than one child during 2011-12 which is irregular. The bill may be traced out from the PAO or particulars may be obtained from the official and the children education allowance paid to the third child may be recovered from the official under intimation to the audit and also similar cases may be reviewed at the level of H.O.O. in case of excess payment recovery may be made from the concerned employees. Compliance made may please be apprised to audit.

Sara No-12

**Para 15:- No recording of average mileage certificate, monthly summary of fuel consumption etc in log books.**  
(Audit memo No.11, Dated:29/06/2012)

During the test check of log books maintained in fire stations it has been observed by the audit team that a monthly summary in respect of fuel consumption, recording of average mileage certificate at the end of each month required to be maintained were not found in the log books by audit. In absence of proper entries regarding average per kilometer running of the vehicles the audit is not in a position to offer comments regarding economy in consumption of fuel in various vehicles run in various fire stations. Henceforth, all the fire stations may be advised to record aforesaid certificate at the end of each month. Likewise in some of the log books, the audit has seen the entries in usage of taking fuel on various dates but no entry regarding movement of vehicle for filling the fuel were found in the log books. The same should be rechecked by all the station in charge of fire stations and necessary rectification be made in their log books on the basis of verifying the entries regarding movement of vehicles from the occurrence book, fuel filling data available with station officer Moti Nagar Fire Stations and also on the basis other related records. Henceforth fuel tank capacity of vehicles be indicated in the log books to assess the requirement of filling of fuel on one side and the consumption pattern on the other.

Further, history sheet of vehicles run in various fire stations were not produced before the audit. In its absence no comments regarding expenditure made on repairs, KM run per litre etc could be made by audit. The history sheet of all vehicles may please be traced out and be made available to next audit.

Compliance made may be shown to the next audit.



Sarg No-18

(22) 20/c  
(30)  
(37)

During the test check of audit of Delhi Fire Service, Laxmi Nagar, Delhi-110092 the audit have issued the record / informative memo nos. 1 to 15 seeking the information / record of the school, out of which the following information & record have not yet been received till the conclusion of the audit:-

**Record memo no.1:-**

1. BE and RE sanction / records
2. Contingent Register
3. Purchase / Contract files along with their quotation documents
4. Income Tax Calculation sheets for 2009-10, 2010-11, 2011-12 (except fifty calculation sheets provided) along with their supporting documents
5. Permanent Advance Register
6. Register of Advances Drawn
7. Surety bond of cashier and store-keeper
8. special pay to cashier
9. Property Register
10. All Stock Registers and stores accounts [including stock registers of all user departments for consumables and non consumables ]
11. dead stock register
12. register of unserviceable stores
13. condemnation files / records
14. Long Term Advance Register
15. Liveries Register
16. Receipt & Issue Register
17. Service Postage stamp account
18. OTA Register
19. Tender Files etc.
20. CEA Register
21. Bonus
22. TA Register along with Movement Register & Peon books
23. LTC registers along with the bills [ including advances and adjustment bills]
24. Register of Telephone and Trunk call charges --official, residential & Mobile
25. List of Vehicles alongwith the name of the allotted / user -officer alongwith Log books /POL Account / History sheet
26. Record pertaining to maintenance of building
27. Spouse information as per Performa enclosed


**Record memo no.2:-**

1. Record pertaining to Shastri Park Fire Station was produced only on 2-7-12 and hence not checked

**Record memo no.6:-**

1. Information/records in respect of staff were absent from duty during the audit period.
2. Details of A.C. advances register.

The above records may be traced out and shown to next audit.

  
INSPECTING AUDIT OFFICER  
Audit Party No. 1

PARA NO = 14

19/6 (27) 96

C) Subject: Irregular Pay Fixation

During the test check of service book of Sh. Satish Kumar, FO, it has been noticed that pay fixed is not in conformity with the CCS(RP) Rule 2008. Details are given below:-

Name & Designation of employee	Period	Pay Granted as per service book	Pay Admissible	Difference				
				PAY	DA	HRA	Total	
Sh. Satish Kumar FO.	01-12-2005	3200/-	3200/-	-----				
	01-01-2006	6460/-	5960/-	500				
	01-01-2006 to 30-06-06			500x6=3000	---	900	3900	
	01-07-2006 to 31-12-06	6720/-	6200/-	520x6=3120	60	936	4116	
	01-01-2007 to 30-06-07			520x6=3120	186	936	4242	
	01-07-2007 to 31-12-07	6990/-	6450/-	540x6=3240	294	972	4506	
	01-01-2008 to 30-06-08			540x6=3240	390	972	4602	
	01-07-2008 to 31-12-08	7260/-	6710/-	550x6=3300	548	990	4838	
	01-01-2009 to 30-06-09			550x6=3300	726	990	5016	
	01-07-2009 to 31-12-09	7540/-	6980/-	560x6=3360	906	1008	5274	
	01-01-2010 to 30-06-10			560x6=3360	1176	1008	5544	
	01-07-2010		7250/-	7250/-	-----			
					Total			42038/-

The excess amount of fixation may be corrected. Rs.42038/- may be recovered from Sh. Satish Kumar FO, after due verification of facts & figures. All similar cases may also be reviewed under intimation to audit.

*[Signature]*

*[Signature]*

PART – II

CURRENT AUDIT REPORT

Para No. 01:- Avoidable expense of Rs. 4,68,196/-.


(Ref. Audit Memo No. 13 dated 01/06/2018)

On scrutiny of the contingency bills for the period 2015-2018 it is observed that the following payment has been made by the department to DJB on account of water consumption charges. Delhi Jal Board imposed penalty for non implementation of rain water harvesting system. This expenditure was an avoidable expense. As per the records produced to the audit this penalty component of the water bill never brought to the notice of the Jal Board authorities.

Details of excess payment made during the audit period are shown below:-

S.No	Bill no / Date	Name of the station	Rain water harvesting penalty (Rs)
1.	806 21/12/2015	Geeta Colony	54214.89
2.	925 20/01/2016	Geeta Colony	42784.97
3.	1037 19/02/2016	Geeta Colony	34820.27
4.	1116 14/03/2016	Geeta Colony	45456.91
5.	337 14/07/2017	Geeta Colony	8109.66
6.	439 17/08/2017	Geeta Colony	63985.14
7.	745 31/10/2017	Geeta Colony	50084.53
8.	813 21/11/2017	Geeta Colony	(20096.11+ 32885.52) 52981.63
9.	1023 22/01/2018	Geeta Colony	66617.14
10	1127 19/03/2018	Geeta Colony	(13527.05+ 35613.60) 49140.65
	<b>Total</b>		<b>468195.79</b> <b>Rs. 4,68,196.00</b>

As per Jal Board guide lines implementation of Rain Water Harvesting system is mandatory requirement, necessary rain water harvesting system should be erected/executed through of PWD and compliance may be show to the next audit.



**PARA No. 02:-Recovery of Transport Allowances of Rs. 46,416/-**

(Ref. Audit Memo No. 17 dated 05/06/2018)

In response to audit Memo No. 03, dated: 30/05/2018, the department has intimated that the following official were on leave for more than one calendar month. On scrutiny of PBR it comes to the notice that transport allowance was paid to the officials for the leave period.

Sr. No.	Name & Designation	Nature of leave & Period	TPT paid by the deptt.	Amount to be recovered
1.	Mukesh Kumar, LF-88/52	Medical Rest 03/05/17 to 24/07/17	Rs. 3600/- for the month of June 2017	Rs. 3600/-
2.	Jitendra , FO-97/63	Absent 25/06/17 to 27/08/17	Rs. 3744/- for the month of July 2017	Rs. 3744/-
3.	Sunil Kumar, FO-272/63	Medical Rest 11/05/15 to 20/08/15	Rs. 3408 X2 for the month of June & July 2015	Rs. 6816/-
4.	Pradeep Kumar, 51/53	06/04/15 to 31/08/15	Rs. 3408 X 4 for the month of May, June, July & August 2015	Rs. 13632/-
5.	Surender Singh, SO-171/56	Medical Rest 02/11/15 to 30/01/16	Rs. 3504/- for the month of December 2015	Rs. 3504/-
6.	Sehdev Singh, SO-931	Medical Rest & Absent 29/09/17 to 31/05/18	Rs. 3780X 4 for the month of Oct. Nov. Dec. & Jan. 2018 (salary from Feb. 2018 has been stopped)	Rs. 15120/-
<b>Total</b>				<b>Rs. 46,416/-</b>

Therefore, the recovery of transport allowance may be made from the concerned officials as per detail given above under intimation to the audit.

**PARA No. 03:- Huge Financial Loss on Account of Non Notification of Fire Tax.**

(Reference TAN No.01 of Audit Report 2012-15)

According to Delhi fire Service Act 2007 section 20(1) "The Govt, may levy a Fire Tax On Land and Building which are situated in any area in which this Act is in force on which property tax by whatever name called is levied by any local authority in that area."

It is further stated that the fire tax shall be levied in the form of a surcharge on property tax and the proceeds of the fire tax collected under this act reduced by the cost of collection shall be paid to the government.

It is informed that the till date Govt. has not notified the fire tax. This inordinate delay in notification caused huge recurring financial loss to the fire service. As per the data collected, the modernization of fire service is overdue. In the wake of NGT initiative to Ban more than 10 years old diesel vehicle will have an immediate effect on the Delhi Fire Service. Without any further delay steps may be initiated to notify the fire tax with consultation with all stake holders.



I.A.O. Audit Party No. VII



**PART II**  
**CURRENT AUDIT PARAS**  
**(2018-2021)**

16/c

**PART II**  
**CURRENT AUDIT REPORT**  
**(2018-2021)**

**PARA No. 1 (Ref: Audit Memo No. 13 dated 05/04/2021)**

**Sub: Overpayment of Bonus amounting to Rs.10364/-**

Non-Productivity Linked Bonus (Ad-hoc Bonus) is paid to employees in Group-C & D and all non-gazetted employees in Group-B. The benefit is admissible to those employees who were in service on 31st of March of the preceding year and have completed at least six months of continuous service during the year. Pro rata payment is admissible to the eligible employees for period of continuous service during the year from six month to full year, *the eligibility period being taken in terms of number of months of service (rounded off to the nearest number of months).*

During the test check of PBRs for the period of 2020-2021, it has been observed that full amount of Bonus for the year 2019-20 ie.Rs.6908/- was paid to all employees who were appointed during 2019-20. Further recovery was also made for the overpayment, *calculated on per day basis.* However as per audit, less recovery was effected in some cases as detailed under:

Sl. No.	Name of Employee Shri	Designation	Batch No.	Date of Initial Appointment	Eligibility period in Months	Recovery Due	Recovery made as per PBR	Short recovery
1	AJAY SINGH	FO	388/65	21-07-2019	8	2303	2099	204
2	AJIT KUMAR	FO	272/65	21-07-2019	8	2303	2099	204
3	AMIT YADAV	FO	332/65	21-07-2019	8	2303	2099	204
4	ANIL KUMAR	FO	368/65	21-07-2019	8	2303	2099	204
5	ANKIT KUMAR MEENA	FO	334/65	21-07-2019	8	2303	2099	204
6	AZEET SINGH	FO	324/65	21-07-2019	8	2303	2099	204
7	DEEN DAYAL MEENA	FO	364/65	21-07-2019	8	2303	2099	204
8	DEV RAJ	FO	263/65	21-07-2019	8	2303	2099	204
9	DHEERAJ KUMAR	FO	271/65	21-07-2019	8	2303	2099	204
10	DINESH KUMAR	FO	261/65	21-07-2019	8	2303	2099	204
11	DINESH KUMAR	FO	325/65	21-07-2019	8	2303	2099	204
12	GAURAV	FO	371/65	21-07-2019	8	2303	2099	204
13	HANSRAJ	FO	262/65	21-07-2019	8	2303	2099	204
14	JITENDER DAGER	FO	270/65	21-07-2019	8	2303	2099	204

2/2/21

15/6

15	KAPIL SEHRAWAT	FO	298/65	21-07-2019	8	2303	2099	204
16	LOKESH MEENA	FO	367/65	21-07-2019	8	2303	2099	204
17	MANJEET	FO	331/65	21-07-2019	8	2303	2099	204
18	MUNESH SHARAWAT	FO	260/65	21-07-2019	8	2303	2099	204
19	PARDEEP	FO	328/65	21-07-2019	8	2303	2099	204
20	PAWAN	FO	370/65	21-07-2019	8	2303	2099	204
21	PRAVEEN KUMAR	FO	372/65	21-07-2019	8	2303	2099	204
22	PRITPAL	FO	383/65	21-07-2019	8	2303	2099	204
23	RAJESH KUMAR MEENA	FO	363/65	21-07-2019	8	2303	2099	204
24	RAJNEESH	FO	297/65	21-07-2019	8	2303	2099	204
25	RAKESH	FO	326/65	21-07-2019	8	2303	2099	204
26	RAVIKANT	FO	341/65	21-07-2019	8	2303	2099	204
27	SACHIN KUMAR	FO	353/65	21-07-2019	8	2303	2099	204
28	SACHIN KUMAR	FO	366/65	21-07-2019	8	2303	2099	204
29	SHREE KRISHAN	FO	248/65	21-07-2019	8	2303	2099	204
30	SUNIL MANN	FO	352/65	21-07-2019	8	2303	2099	204
31	VIJAY KUMAR	FO	330/65	21-07-2019	8	2303	2099	204
32	RAJNEESH MEENA	FO	333/65	22-07-2019	8	2303	2118	185
33	GAURAV	FO	384/65	23-07-2019	8	2303	2137	166
34	MANOJ KUMAR	FO	387/65	23-07-2019	8	2303	2137	166
35	PRAVEEN KUMAR	FO	385/65	23-07-2019	8	2303	2137	166
36	NARENDER	FO	351/65	24-07-2019	8	2303	2156	147
37	ROHIT	FO	365/65	24-07-2019	8	2303	2156	147
38	HITESH KUMAR	FO	386/65	25-07-2019	8	2303	2175	128
39	MANJEET KUMAR	FO	378/65	25-07-2019	8	2303	2175	128
40	DEEPAK	FO	327/65	20-08-2019	7	2878	2655	223
41	RAHUL	FO	269/65	20-08-2019	7	2878	2655	223
42	ASHISH SINGH	FO	487/65	22-08-2019	7	2878	2693	185
43	SATISH	FO	488/65	22-08-2019	7	2878	2693	185
44	NITIN KUMAR	FO	497/65	18-12-2019	0	6908	4917	1991
	<b>Total</b>							<b>10364</b>

Recovery may be made from the officials concerned after due verification of facts and figures under intimation to audit. Similar other cases may be reviewed at office level as per above observation.

21/11

14/c

**PARA No. 2 (Ref: Audit Memo No. 16 dated 06/04/2021)****Sub: Short deduction of DGEHS Subscription amounting to Rs.6125/-**

The rate of subscription of DGEHS have been revised w.e.f 01.02.2017 vide order no.F..25(III)/140/DHS/09/204078-204243 dated 02.05.2017 issued by Director General Health Services. DGEHS cell, Directorate of Health Services. Govt. of NCT of Delhi. The revised rate of monthly subscription is as under:-

S.No.	Corresponding levels in the pay matrix as per 7 <sup>th</sup> CPC	Rate of monthly subscription
1	Level 1 to 5	Rs. 250/-
2	Level 6	Rs.450/-
3	Level 7 to 11	Rs.650/-
4	Level 12 and above	Rs.1000/-

During the test check of pay bill registers for the audit period, it has been observed that the Department has not deducted the DGEHS contribution as per the revised rates in the following case resulting in short deduction of Rs.6125/- :-

(Amount in Rs.)

S. No.	Name of the Staff/ Teacher with Designation (Sh./Smt./Ms.)	Designation	Level	Deducted @ Rs. p.m.	Due @ Rs. p.m.	Period/Month	Short deduction to be recovered
1	Santhosh	SK	1-5	125	250	02/2017 to 02/2021 (49 months)	125 * 49 = 6125

The amount of short deduction may be recovered from the official concerned after due verification of facts and figures and deposited to appropriate govt. account under intimation to audit.

**PARA No. 3 (Ref: Audit Memo No. 18 dated 07/04/2021)****Sub:- Short deduction of Licence fee amounting to Rs.47680/-**

The rate of Licence fee in respect of Govt of NCT of Delhi Residential (General Pool) accommodation was revised w.e.f. 1<sup>st</sup> July 2020 vide PWD & Housing Department order dated No.4(1)/Misc./PWD&H/A-II/2004 /P.F./8494-8588 , dated 08/10/2020, as under:

214



13/c

Type	Old Rate (Rs.)	Revised rate (Rs.)
I (A)	150	180
II (B)	310	370
III(C)	470	560
IV (D)	640	750

As per the said order other Departments which have departmental pool accommodation at their disposal are also required to follow and execute aforesaid revised rates at their own level and ensure that the latest licence fee payable by the allottees is levied and collected as per this order.

Further Water charges are to be deducted as per PWD & Housing Department order dated No.4(1)/Misc./PWD/Allot/2004/8496-85, dated 27/07/2012.

On test check of PBRs, it was observed that the Licence Fee has not been revised as per above rates for the departmental pool accommodation allotted for its employees causing short deduction for the period 07/20 to 02/21 (8 months) as per details given below:-

SN	Name & Designation	Qtr Type	License Fee Deducted	License Fee Due	Short deduction /month	Amt. to be recovered
1	AJAY KUMAR,FO (61995217)	II	310	370	60	480
2	AMANDEEP,FO (47402935)	II	310	370	60	480
3	AMIT KUMAR,FO (85460640)	II	310	370	60	480
4	ANIL KUMAR,FM (4472)	II	310	370	60	480
5	ARAGNATH,SK (85590)	II	310	370	60	480
6	ARVIND KUMAR,FO (9020)	II	310	370	60	480
7	BHIM SAIN,FM (4682)	II	310	370	60	480
8	CHAND PRAKASH SINGH,SO (4588)	II	310	370	60	480
9	DAYANAND,FM (42949044)	II	310	370	60	480
10	DEEPAK ARYA,FO (61322151)	II	310	370	60	480
11	DEEPAK TOMAR,FO (9033)	II	310	370	60	480
12	DHARAM SINGH GURJAR,FO (81121041)	II	310	370	60	480
13	DHEERAJ KUMAR,FO (64459882)	II	310	370	60	480
14	DINESH KUMAR,LF (67576979)	II	310	370	60	480

*2/2/12*

12/c

15	GYANENDRA SINGH,FM (75755105)	II	310	370	60	480
16	HARI OM,FM (4471)	II	310	370	60	480
17	JAI BHAGWAN,FM (60728694)	II	310	370	60	480
18	JEET SINGH,LF (36944291)	II	310	370	60	480
19	JOGENDRA SINGH,FO (63027932)	II	310	370	60	480
20	KARAMJEET SINGH,FO (15323922)	II	310	370	60	480
21	KULDEEP KUMAR,FO (92068490)	II	310	370	60	480
22	KULDEEP SINGH,FO (66831948)	II	310	370	60	480
23	Manish kumar,FO (24711739)	II	310	370	60	480
24	MANISH KUMAR,FO (66833344)	II	310	370	60	480
25	MANJIT PAL SINGH,FM (51194235)	II	310	370	60	480
26	MANOJ YADAV,FO (96234178)	II	310	370	60	480
27	MOHAMMAD ASLAM,FM (98557341)	II	310	370	60	480
28	NARESH KUMAR,DRIVER JR. (9034)	II	310	370	60	480
29	NAVJENDER SINGH,FO (19586617)	II	310	370	60	480
30	PANKAJ KUMAR,FO (53723493)	II	310	370	60	480
31	PARAMVIR,FM (76656713)	II	310	370	60	480
32	PARVINDER PANWAR,FM (58117209)	II	310	370	60	480
33	PRADEEP KUMAR,DRIVER SR. (4440)	II	310	370	60	480
34	PRADEEP SINGH,FO (18526436)	II	310	370	60	480
35	PRADHUMAN KUMAR MEENA,FO (72331587)	II	310	370	60	480
36	PRAVEEN KUMAR,FO (76015145)	II	310	370	60	480
37	RAJBIR SINGH,SK (4474)	II	310	370	60	480
38	RAJEEV KUAMR,FO (14543892)	II	310	370	60	480
39	RAJESH KUMAR,LF (4590)	II	310	370	60	480
40	RAJIV KUMAR,FO (79777962)	II	310	370	60	480
41	RAKESH SINGH,FO (72914254)	II	310	370	60	480
42	RAM RATAN MEENA,FO (99287175)	II	310	370	60	480

214

11/c

43	RAM SINGH RATHORE,FO (51584298)	II	310	370	60	480
44	RATHKARAN SINGH RAWAT,FO (15792214)	II	310	370	60	480
45	Ravi Kant, FO(81785172	ii	310	370	60	480
46	Ravinder Kumar,FM (7099)	II	310	370	60	480
47	RAVINDER SINGH,LF (9305)	II	310	370	60	480
48	RAVINDRA KUMAR,FO (37370736)	II	310	370	60	480
49	Ravindra,FO (33119027)	II	310	370	60	480
50	RIAZUDDIN,FO (67352425)	II	310	370	60	480
51	SACHIN KUMAR CHAUHAN,FO (44588753)	II	310	370	60	480
52	SANDEEP KAHLEER,FO (67463662)	II	310	370	60	480
53	SANDEEP KUMAR,FO (1262)	II	310	370	60	480
54	SARVESH DHAKA,FO (50624367)	II	310	370	60	480
55	SATENDER KUMAR,LF (41220000)	II	310	370	60	480
56	SATISH KUMAR,DRIVER SR. (4581)	II	310	370	60	480
57	SATISH KUMAR,LF (6904)	II	310	370	60	480
58	SATVIR SINGH,LF (20850007)	II	310	370	60	480
59	SATYA PARKASH,FM (4578)	II	310	370	60	480
60	SOM KUMAR SHARMA,FO (79836622)	II	310	370	60	480
61	SONU,FO (27196022)	II	310	370	60	480
62	SUDESH KUMAR,FM (39583381)	II	310	370	60	480
63	SUDHIR KUMAR,FO (52989174)	II	310	370	60	480
64	SUKH PAL SINGH,LF (4450)	II	310	370	60	480
65	SUNIL KUMAR,FM (4660)	II	310	370	60	480
66	SUNIL KUMAR,FM (5313)	II	310	370	60	480
67	SUNIL KUMAR,FO (11463600)	II	310	370	60	480
68	VIJAY KASHYAP,FO (12242256)	II	310	370	60	480
69	VIJAY KUMAR,FO (32724892)	II	310	370	60	480
70	VIJAY KUMAR,FO (45828330)	II	310	370	60	480
71	VIKAS KUMAR,FO (9284)	II	310	370	60	480

211

72	VIKAS PAL TOMAR,FO (59970986)	II	310	370	60	480
73	VIKASH DWIVEDI,FO (55091683)	II	310	370	60	480
74	VINAY TOMAR,FO (76210152)	II	310	370	60	480
75	VINOD KUMAR,FM (4615)	II	310	370	60	480
76	VINOD KUMAR,FM (79678581)	II	310	370	60	480
77	VEER PAL,LF (46077894)	III	470	560	90	720
78	DEVENDER SINGH NAIN,FM (6910)	III	470	560	90	720
79	DHANVIR SINGH MAAN,FM (4628)	III	470	560	90	720
80	ANANG PAL,SO (8218)	III	470	560	90	720
81	SHOBHA RAM,FM (6911)	III	470	560	90	720
82	JAGBIR SINGH,FM / DVR (35508564)	III	470	560	90	720
83	MOHD FIROZ KHAN,SO (10345350)	III	470	560	90	720
84	MEHMOOD,ADO (43491853)	IV	640	750	110	880
85	MANOJ KUMAR,ADO (99198834)	IV	640	750	110	880
86	VIRENDER SINGH,DY. CFO, (101)	IV	640	750	110	880
87	RADHA KRISHNA YADAV,ADO (99303682)	IV	640	750	110	880
88	FRANCIS BROWN,DO (36894997)	IV	640	750	110	880
89	RAJESH KUMAR SHUKLA,STO (54059542)	IV	640	750	110	880
90	NAGENDER SINGH,STO (88864240)	IV	640	750	110	880
	Total					<b>47680</b>

It was also observed that Water charges are not being recovered by the unit from the above employees. It was not clarified whether separate water meter in individual flats are installed or not.

Recovery of License Fee amounting to Rs.47680/- may be made from officials concerned after due verification of facts and figures. Other similar cases may also be scrutinized at office level under intimation to Audit.

211

9/c

**PARA No. 4 (Ref: Audit Memo No. 19 dated 07/04/2021)**

**Sub: Recovery overpayment of Transport Allowance amounting to Rs.12636/-**

As per M.F., O.M. No. 21(1)/97-E.II(B) dated 03.10.1997, 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 will not be admissible if a Government employee is absent from duty for full calendar month (s) due to leave, training, tour etc. vide M.F. OM. 21(1)/97-E.II(B) dated 22.02.2002.

During test check of Pay Bill Registers for the audit period alongwith the reply/data provided by the unit regarding details of staff remained absent for complete calendar month, it has been observed that the Transport Allowance has been paid to the officials during calendar months wholly covered by leave as per details given below:-

Sl. No.	Name & Design.	Period of leave/ absence	Months For which TA paid	Amount to be recovered (in Rs.)
1.	Rajesh Kumar, FO 51/61	15/10/20 to 02/02/21	11/20	4212
2	Raj Kumar, SO/Dvr, 6/55	14/09/20 to 22/11/20	10/20	4212
3	Monu Arya FO 176/65	13/01/20 to Till dt	02/20	4212
<b>Total</b>				<b>Rs.12636/-</b>

Recovery of overpayment of Transport Allowance for **Rs.12636/-** may be made after due verification of facts and figures. Other similar cases may also be scrutinized and recovery, if any, may be made under intimation to Audit.

**PARA No. 5 (Ref: Audit Memo No. 20 dated 09/04/2021)**

**Sub: Action taken against long absentees.**

As per reply provided by the unit to Memo No.3 regarding details of employees on leave for complete calendar month, it was observed that the following officials were absent since long as details given below:

2/21/21

Sl. No.	Name	Period of absence	Paid up to as per PBR
1	Sh. Anil Kumar, LF-3/51	16/07/2017 till date (3 Years and 9 Months Approx)	June 2017
2	Amit Grewal, 103/63	1/10/2016 till date (4 Years and 6 Months Approx)	Sept.2016

Audit further cross checked the details of payment in the PBRs pertaining to absentee period and observed that the payment in respect of these officials were stopped due to long absence.

As per CCS Conduct Rules, all cases of unauthorized absence from duty or in continuation of leave will render a Govt. servant liable to disciplinary action treating it as misconduct. Such absence warrants prompt and stringent action as per rules.

In the above two cases the officials are absent for a long period of time without any authority. The department may take urgent action as per rules in the above cases and intimated to audit.

**PARA No. 6 (Ref: Audit Memo No. 21 dated 09/04/2021)**

**Sub: Irregular grant of Special Allowance**

During the test check of PBRs for the audit period, it was noticed that the cadre officers/ officials working in Delhi Fire Service are paid Special Allowance @ Rs.1800/-, Rs.2400/- and Rs.3000/- per month.

As per 7<sup>th</sup> CPC recommendations, disbursement of all existing allowances which have not been specifically recommended for continuation in terms of the resolution dated 06.07.17 shall be discontinued from the salary for the month of July 2017.

Further as per OM dated 11.07.2017 issued by Min of Finance, GOI regarding payment on account of discontinued allowance, in case there is any demand or requirement for continuation of an existing allowance which has not been deliberated upon or covered in this report, it should be re-notified by the Ministry concerned after obtaining due approval of Ministry of Finance and should be put in the public domain.

As per office order No.F.8(5)/Acctt/Misc./DFS/2019-20/3672 dated 21/01/2020 issued by the Director, DFS, it was clarified that DFS had referred the matter to Administrative Department to take up the matter with

*211*

Ministry of Finance, GOI for continuance of special allowance to DFS cadre. According to this instructions to streamline the payment of special pay/allowance in DFS till approval/clarification of Ministry of Finance, GOI received, the payment was discontinued w.e.f. the month of January 2020 in DFS, Laxmi Nagar .

Since the clarification from the Ministry of Finance, GoI is not received yet, and since the department has already released a huge amount by way of allowance as above from July 17 to Dec.19 which is not in accordance with 7th Pay Commission, Audit is of the opinion that every effort should be made to recover the amount from the officials concerned at the earliest.

**PARA No. 7 (Ref: Record Memo No. 1 dated 24/03/2021)**

**Sub:- Non-Production of Records.**

The following records for the audit period 2018-2021 were not provided for scrutiny: -

1. Property/Asset Register
2. History sheets of vehicles
3. List of Obsolete / unserviceable / condemned items
4. Reply/compliance to outstanding audit paras

The same may be provided to next audit.

  
(V. S. RANJITH)  
**Inspecting Audit Officer/AO**  
**AUDIT PARTY NO. XXI**

c/c

**PART-III****TEST AUDIT NOTES (2018-2021)****TAN No. 01 (Ref: Audit Memo No. 10, dated 30/03/2021)****Sub:-Irregularities /shortcomings in Cash Book**

On scrutiny of cash book, TR-V, and Challan records for the years 2018-2020, it was observed that the HOO/DDO is not following some of the General instructions for handling the cash as defined under Rule 13 of Receipts and Payment Rules, 1983, as detailed below:-

- 1. Verification of Cash Balance:** As per Rule 13(iv) at the end of each month, Head of the Office should verify the cash balance in the cash book and record a signed and dated certificate to that effect. However, it has been observed that such verification certificate has not been made/signed in the Cash Book at the closing of the month from 06/18 onwards.
- 2. Non-issue of TR-5:** Rule 21(i) of Receipt & Payment Rules prescribes that, the Head of an office where money is received on behalf of the Government must give the payer a receipt duly signed by him after he has satisfied himself, before signing the receipt and initialling its counterfoil, that the amount has been properly entered in the cash book.

However, in numerous instances where cash received by the unit and deposited in the bank through challan but failed to issue TR-5. It may not be possible to ascertain the correctness of the receipt without issue of TR-V. This lapse may be viewed seriously. Some instances are ;

Date of entry in Cash Book	Particular	Amount (Rs.)
3/05/18	Recovery of Salary	8408
20/11/18	Medical adjustment	118920
25/02/19	Recovery of Salary	4386
4/04/19	Medicla Adjustment	2884
25/11/19	Medical adjustment	49706

In the following case, though entry in cash book was done, TR-V receipt & Challan were not available:

Date of entry in Cash Book	Particular	Amount(Rs.)
16/05/18	Medical adjustment of Sh. Rajesh Kumar	6541

In the following case, though TR-V receipt for payment through cheque was available, no entry in cash book and Challan were available:

TR-V No. & Date	Particular	Amount (Rs.)
17417 dt 4/4/19	Medical adjustment of Sh. Balwan Singh	30000

2/11/21



In the following case, though TR-V receipts and entry in Cash book were available, but Challans were missing.

TR-V No.	Particulars	Amount (Rs.)
17413	Payment for DGHS card Sh. Ramanand	78000
17414	Payment for DGHS card Sh. Shashi pal	78000
17429	Payment for DGHS card Sh. Charan Singh	30000

3. The cash book should be closed regularly and completely checked. The Head of the Office/D.D.O. should verify the totalling of the cash book or have this done by some responsible subordinate other than the writer of the cash book and initial it as correct. However, during the audit period the same is not being done by the H.O.O./D.D.O.
4. The remittances are not being reconciled by the unit from the PAO concerned.
5. Other Observations
  - (i) Challan numbers and TR-V Numbers are not being mentioned in the Cash book.
  - (ii) There are cutting/overwriting in Challan numbers.
  - (iii) Challan Register/TR-V Registers are not maintained

Rectification of above shortcomings may be made and shown to next audit.

**TAN No. 02 (Ref: Audit Memo No. 11, dated 30/03/2021)**

**Subject: Shortcomings in maintenance of Pay Bill Registers.**

During the test check of the PBRs maintained by the unit for the audit period following shortcomings have been noticed:

1. The page counting certificate is not recorded in the PBR's on the first page which is also required to be countersigned by the DDO concerned.
2. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR not found completely filled in any of the PBR's. Apart from name& designation, other details like Pay (Basic + Grade Pay)/Pay level, details of loan/advances/ refunds, installment No., PAN No., GPF/PRAN No. etc. were also not found completely filled.
3. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc. Also information about the employees who have been transferred out of the unit has not been recorded in the PBR. Copy of LPC is also required to be appended with the respective page in the PBR.

*2/11*

4. Incomplete particulars of advances – Details of loan/advances/refunds, etc not recorded in any cases. Balance of advances was not shown brought-forwarded to the current year with its number of instalments in any case.
5. Monthly entries of Pay and allowances entered in the PBRs have not been signed by DDO. In most case Bill Nos are also not recorded.
6. GAR-18, Abstract of Pay bill is not prepared.
7. 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.
8. Several cuttings/over-writing made in the PBR which is required to be attested by the DDO concerned.

The above deficiencies may be removed and shown to next audit.

**TAN No. 03 (Ref: Audit Memo No. 14, dated 06/04/2021)**

**Sub:-Deficiency in maintenance of Service Books.**

On random check of Service Books maintained by the office, the following shortcomings were observed:

- i. **Entry of Medical fitness and verification of character and antecedents** should be made in the service books and to be attested by the HOO. The same is not available in many services books or attestation not made in some cases.
- ii. **Photograph:** Vide GID below SR 197, a photograph of the Government servant is to be affixed on the right hand corner of the Service Book. However in several cases the photographs are very old.
- iii. **Nomination for different purposes-** Nominations on account of Retirement/Death Gratuity, GPF, UTGEIS, Details of family members should be obtained from each and every government employee, after acceptance of competent authority, the entries of the same should be made in the Service Book of the concerned official. But the same was not found in many of the service books. Common Nomination Form for retirement benefits (Form No.I) may be obtained and placed in the service books.
- iv. **Service Book to be shown to the official every year** – As per SR 202, the Service Book is required to be shown to the official every year and his signature obtained in token of his perusal. The same is not being done in any case.

20/11/21

- v. **Re-attestation** – The particulars of each government servant at the first page of service book should be re-attested after every five years with dated signature by the competent authority. But the same was not found in nay of the service books.
- vi. 1<sup>st</sup> page of the Service Book ( Employee' s details) of the 2<sup>nd</sup> volume has not been filled in and attested in many cases.
- vii. **Aadhar No** – Entry of Aadhar Number has not been made in some Service Books 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.
- viii. **Home Town Declaration:** Home town declaration should be obtained from the officials at the time of appointment and should be kept in the service book. The same was not available in most of the service books. It has been observed<sup>in</sup> one case that LTC has been availed but home town declaration was not available in the service book.
- ix. **Incomplete entries in respect of LTC:** Entry regarding LTC availed by the employee should invariably contain the date of commencement of journey and the details of family members for whom the same was availed alongwith the block of years for which the calim pertains.
- x. **Attestation by HOO:** each and every entry in the service book should be attested by the HOO or any other officer designated to do the same. In any case 10% of the service books should be checked and signed by the HOO. However many entries like annual service verification, leave records, Annual Increment etc in the service book maintained by the unit are found unsigned.
- xi. **Verification and communication of qualifying service after 18 years of service or 5 years before retirement-** As per Rule 32 of CCS (Pension) Rules, on completion of 18 years or 5 years before the date of retirement, whichever is earlier, verification of services of the Government servant concerned should be completed and a certificate of verification issued to him in the prescribed form (Form 24). However the service has not been got verified as per the provision of the rule referred above. Action may be taken to get the service verified so that no delay occurs in settlement of retirement cases in time.
- xii. **Leave Records** – The Leave records have not been updated in the service books of most of the employees. In many cases leave account has not been attested dating back from 01/01/2016.

2/11/16

**TAN No. 04 (Ref: Audit Memo No. 15, dated 06/04/2021)****Sub: Shortcomings in Stock Registers**

On test check of Stock Registers (Consumable & Non-consumable) maintained by the unit, it was observed that no page counting certificate was recorded on the first pages of the registers. Many of the entries in the stock registers were not signed by the HOO/controlling officer.

As per rule 213 of GFR 2017, physical verification of fixed assets and consumables should be done at least once in a year and the outcome of the verification recorded in the corresponding register. Discrepancies, if any, shall be promptly investigated and brought to account. However physical verification of stores has not been conducted by the unit, as required as per GFR.

Necessary steps may be taken to conduct the physical verification of stock and remove other shortcomings under intimation to audit.

**TAN No. 05 (Ref: Audit Memo No. 17, dated 07/04/2021)****Sub: Shortcomings in Log Books of Vehicles**

On test check of Log books of vehicles maintained by various fire stations under DSF Laxmi Nagar Division, it was observed that :

1. The vehicles in respect of the Division takes fuel/POL from DFS designated petrol Pump at Moti Nagar, New Delhi. Consumption of petrol/Diesel in respect of vehicles are shown approximately 50 kms (to & fro) used by each vehicle every month for filling the petrol/Diesel from allotted fire service petrol pump which leads to heavy expenditure which can be reduced if the allotted fire service petrol pump is in East Delhi.
2. No page counting certificate was recorded on the first pages of the registers.
3. Entry of Petrol/Diesel received were not signed by officer-in-charge/Higher authority
4. Average kilometer run w.r.t. petrol/Diesel consumed by each vehicle is not recorded in the book.
5. Monthly closing should be signed by the authority above the level of official/officer who records day-to-day entry in the log books.
6. Occurrence Serial Numbers are not mentioned in the log book for movement of vehicle on rescue/fire call

2/11

**TAN No. 06 (Ref: Audit Memo No. 9, dated 26/03/2021)**

**Sub: Details/records regarding issue of NOC /Fire Safety Certificate (FSC)**


Audit, vide above referred memo, has inquired about the details such as total number applications for grant of FSC/NOC received, total number of FSC/NOC issued, No. of applications rejected, No. of notices issued to defaulters who have not renewed their license, etc. under the jurisdiction of DFS Laxmi Nagar Division, for the audit period.

Considering the reply of the unit as "Data available on website [www.dfs.delhigovt.nic.in](http://www.dfs.delhigovt.nic.in)," Audit tried to obtain the necessary information, but there is no such data/figure made available on website. However, NOCs/FSCs are found issued at Director Level directly to the applicant individually, comprehensive to entire Delhi Area.

Further, Audit is understood that inspection of buildings being carried out by ADO/DO level and report in this effect are prepared by them for consideration by the issuing authority. Hence it becomes the moral responsibility of the investigation team to keep a watch on the issuance/cancellation of NOC and keep the records of the same under the jurisdiction of Laxmi Nagar Division.

Audit of the opinion that:

- (1) Reporting officers should maintain the above records.
- (2) While issuing NOC/FSC, copy of the same may be endorsed to reporting officers.

  
(V. S. RANJITH)  
Inspecting Audit Officer/AO  
AUDIT PARTY NO. XXI