

72

**DIRECTORATE OF AUDIT
GOVERNMENT OF N.C.T OF DELHI
4TH LEVEL, C-WING, DELHI SACHIVALAYA: NEW DELHI**

**AUDIT REPORT OF ASSISTANT COMMISSIONER, DIST. NORTH WEST, DEPARTMENT
OF FOOD & SUPPLIES & CONSUMER AFFAIR, SHALIMAR BAGH, DELHI FOR 2020-2022**

INTRODUCTION

The Internal Audit Report on the accounts of office of the Assistant Commissioner, Distt. North-West, Department of Food & Supplies & Consumer Affair, Shalimar Bagh, Delhi for the Audit Period 2020-2022 was conducted by the field Audit Party No.XXIV Comprising of Smt. Geeta Girdhar, IAO, Smt. Hemlata, AAO and Smt. Anita, Jr. Assistant. The audit was conducted during 10 working days w.e.f.15.09.2022 to 28.09.2022.

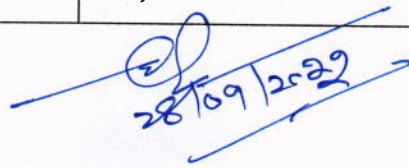
AIMS AND OBJECTIVES

The main objective of the Assistant Commissioner, Food & Supplies & Consumer Affairs Department and District North-West is to managed public Distribution system and regulate supply and distribution of essential commodities in all eight circles falling under the jurisdiction of District North-West with a view of equitable distribution of SFAs by enforcing essential commodities Act1955. The office is headed by the Assistant Commissioner.

HOD/D.D.Os/CASHIERS

The following officers have served as HOD/DDO/Cashier during 2020-2022.

S.No	Name & Designation of Officer Sh./Smt.	Period
	Head of Office	
1.	Sh. Rajeev Chhabra, AC	May,2019
2.	Sh. Kulbhushan Babbar, AC(NW)	Sep,2020
3.	Sh. Naveen Mehdiatta, AC(NW)	Oct,2021 to Sep,2022
	DDO	
4.	Sh. Nupesh Raheja	30.05.2020 to till date
	Cashier	
1.	Smt. Renu Verma, Sr. Asstt.	01.04.2020 TO Dec, 2020
2.	Sh. Pravesh, Jr. Asstt.	Jan, 2021 TO March, 2021
3.	Smt. Meena/Link Officer,	April, 2021 to May, 2021
4.	Ms. Nisha, Junior Assistant	May,2021 to Dec,2021
5.	Ms. Vaishali, Junior Assistant	Jan, 2022 to Feb,2022
6.	Smt. Meena, Jr. Assistant	Feb, 2022 to till date


28/09/2022

(71)

Budget & Expenditure of office of the Assistant Commissioner, Distt. North-West, Department of Food & Supplies & Consumer Affair, Shalimar Bagh, Delhi for 2020-2022

Period	Budget (in Rs.)	Expenditure (in Rs.)
2020-2021	32583800	32530742
2021-2022	62174000	57360859

Statutory Audit: -

Statutory audit of the office of the Assistant Commissioner, Distt. North-West, Department of Food & Supplies & Consumer Affair, Shalimar Bagh, Delhi has been conducted by AGCR (Audit) Delhi upto March, 2021. (As stated by the department).

Vacancy Position :

S. No.	Name of the post	No. of Sanctioned posts	Filled	Vacant
1.	Group-A	--	--	--
2	Group-B	40	16	24
3.	Group-C	47	23	24
	Total	87	39	48

Maintenance of Records:-

The maintenance of record of office of the Assistant Commissioner, Distt. North-West, Department of Food & Supplies & Consumer Affair, Shalimar Bagh, Delhi for the period 2020-2022 was found satisfactory subject to the observations made in the Current Audit Report and test audit note.

Old Audit Reports & Recoveries -

There were 23 old Audit para's outstanding of the office of the Assistant Commissioner, Distt. North-West, Department of Food & Supplies & Consumer Affair, Shalimar Bagh, Delhi, the office showed compliance of 02 old audit paras, 01 para has been settled and 01 audit paras taken as afresh in current audit report. The remaining 21 old outstanding parashas been incorporated with current audit report as part-I (old audit report).


28/09/2022

70

S.No.	Period	Details of outstanding paras			Outstanding Para Numbers
		Opening balance	Paras settled	Para Settled Nos.	
1.	1996-1997	1	0	0	1
2.	1997-1998	1	0	0	1
3.	2004-2006	2	0	0	2
4.	2008-2011	4	0	0	4
5.	2012-2015	2	0	0	2
6.	2015-2018	3	0	0	3
7.	2018-2020	10	2	6,10	8
TOTAL		23	2		21

Details of Old Recoveries

S. No.	Period	Recovery of Para No.	Details of Recoveries [Amount in rupees]		
			Raised	Amount Recovered/ Regularized	Balance
1.	1996-1997	02	3597	0	3597
2.	2004-2006	21	11250	0	11250
3.	2008-2011	1	34364	0	34364
4.	2008-2011	2	69140	0	69140
5.	2012-2015	1	3360	0	3360
6.	2012-2015	2	40000	0	40000
7.	2018-2020	2	30000	0	30000
8.	2018-2020	5	668399	0	668399
9.	2018-2020	6	44718	44718	0
TOTAL			904828	44718	860110


28/09/2022

69

Current Audit Report :

During the course of current audit, 30 memos(20 Record Memos, 10 audit memos and three letters (one for seating, one for remittance verification and one for old paras) have been issued to office of Assistant Commissioner, Distt. North-West, Department of Food & Supplies & Consumer Affair, Shalimar Bagh, Delhi for the period 2020-2022 out of which 01 audit memo settled on the spot. Remaining 09 observation audit memos have been converted to 07 paras (Audit memo No. 3, 4, 6) converted into one para and nil TANs which are incorporated in current audit report.

Details of Current Audit Recovery:-

Memo No.	Para No.	Subject	Total Recoveries	Amount Recovered/Adjusted	Balance outstanding
09	06	Irregularities in renewal of License and recovery thereof	20000	0	20000
TOTAL			20000	0	20000

Internal audit report has been prepared on the basis of information furnished and made available by the office of the Assistant Commissioner, Distt. North-West, Department of Food & Supplies & Consumer Affair, Shalimar Bagh, Delhi for the period 2020-2022. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and non-information on the part of auditee.


28/09/2022

(GEETA GIRDHAR)
INSPECTING AUDIT OFFICER

PART-I

49 (68) H/C (37)

~~OLD OUTSTANDING~~

PARAS

(5)

(64)

It was seen from the receipt, the official intentionally submitted the rent receipt and no check was made by the DDO.

Compliance of the aforesaid be made and shown to audit.

para 1

REFERENCE MEMO NO. 10

PARA NO. 2 (2)

✓ PAY FIXATION OF GRADE I OFFICERS OF DASS IN THE NEW SCALE OF RS. 2000-3200

During the test check of pay fixation of Grade I officers of DASS, it has been observed that in the case of Sh. A.S. Malik, fixation of pay has been done as under:

Basic pay as on 18.3.96 in the pre-revised scale of Rs. 1640-2900	2360
Pay fixed in the revised scale of Rs. 2000-3200 w.e.f. 19.3.96	2375
Date of next increment	1.4.96

Since the pay of official has been fixed at the stage next above his pay in the old post held by him so, the next increment should have been allowed after qualifying period of 12 months i.e. 1.3.97 instead of 1.4.96. Thus, the official has been overpaid Rs. 3597 upto 9/97 which may be recovered after due verification under intimation to audit. The pay in the revised scale on the recommendations of Vth pay commission may also be fixed accordingly.

REFERENCE MEMO NO. 3 (3)

PARA NO. 3

(K)

PAY & ALLOWANCES

It was noticed in the case of Sh. J.S. Gehlot, DDO who was appointed as DDO on 30.11.94, prior to the...

[Signature]
28/09/2022

PARA NO. 12-17 (12)

MEMO NO. 11

Dated:- 06-10-96

Para 2 - Sub:

G.P.F. of Class-IV employees.

On the scrutiny of GPF the following irregularities were detected :-

- A) 1. Page counting certificate has not been recorded on the first page of the register.
2. Certificate regarding balances carried forward correctly has not been recorded.
3. The GPF Accounts has not been finalised by the unit also not examined by other than the writer.
4. The GPF broad sheet has not been maintained the same be prepared and shown to the auditor.
- B) It was found that officials have made the withdrawal from GPF but debit have not been shown in the accounts, which resulted excess credited and interest thereon.


The details as under:-

S.No.	Name & Designation	Amt. of withdrawal/ Advances	Y
1.	Sh. Kishan Kr. Soda	35,000/-	97-
2.	Sh. Mangal Ram	20,000/-	-

Hence the accounts of the above officials be prepared and result be intimated to audit.

5. Interest has not been calculated of Sh. Mangal Ram for the year 96-97 and 97-98 which be done under intimation to audit.

Compliance of all above be made under intimation to audit.


28/09/2022

CURRENT ACCOUNT

Amal Kumar 19/11/2008
 Date 11.8.2008

Para 3
 Para 3

(21)

Irregularities / Short payments on 12, 31, 11/15
 Income Tax.

Income Tax returns for the years 2004-05 and 2005-06 were checked and following irregularities were noticed:-

Amount recovered vide
 TR 1 dt. 28.12.2011
 Hence, para dropped

(1) Short Recovery of Income Tax:

(a) Sh. 1st. Station	Rs 2,31,000
(b) Gross Salary	Rs 8,500
Honourary	Rs 300.84
Superannuation	Rs 2,61,911
Less HRA Exemption (-)	Rs 20,193
	Rs 2,41,718
Less Transfer Allowance (-)	Rs 4,800
	Rs 2,36,918
Less Standard Deduction	Rs 30,000
	Rs 2,06,918
Less Pension Deduction	Rs 10,000
	Rs 1,96,918

or say Rs 2,06,920

Savings:-

GPF	66000
PF	720
Inc. Prov.	6904
Bond	30000
	1,07,624
or	Rs 1,09,000 (approx)

Nett @ 15%
 Rs 1,00,000/-

Tax:

Less Rebate	35,476
	15,000
	20,476
Edmoro @ 2%	410
	20,886
Total Tax	20,885
Balance to be recovered	Rs 401/-

Rec
 11/15

28/09/2009

1055/1881-90

31/65
13/10
28
25
114

46

(b). Ch. A/angaj Singh, F.S.O. (2004-05)

Amount recovered vide
TR I dt. 28/12/2011
Hence, base dropped

Gross Total Income	Rs 1,99,475
Income from other sources	2,300
	2,03,775
Less Transport Allow.	1800
	2,01,975
Less MP Exemption	2,9224
	1,72,751
Less L.G. Relief (Section 80C)	1000
	1,71,751
Less Standard Ded.	1,11,751
	59,000
or say	59,750

Savings:-

GPF	49000
Ins. Prem.	16100
UTELIS	720
	65820
Reliefs	20,000
	85,820

Relief @ 20%
Rs 17164/-

Tax:
As 17,750
Less Relief Rs 17164
Rs 186 + 4 (Edn am)

Tax to be recovered Rs 190/-

(c) Sh. B. P. N/Akshay, F.S.O.:

Gross Total Income	Rs 1,56,731
Less L.G. Relief (Section 80C)	186
	Rs 1,56,545
Less Standard Ded.	31,000
	Rs 1,25,545
or say	Rs 1,26,530/-

Savings:-

GPF	Rs 53,000
PPF	Rs 12,500
UTI	Rs 6000
UTELIS	Rs 7500
	Rs 720
	Rs 59,720

Relief @ 20%
Rs 11944

Tax:
Total Tax Rs 19,310
Less Relief Rs 11,944
Tax to be Recovered Rs 7,366 + Rs 17/- (Edn am)

Total Tax to be Paid Rs 7,383/-

28/09/2022

45 64 12/e-27

(A) Sh. N. Siliy, Ins. (2004-05)

Gross Total Income (Comp PBR)	Rs 2,11,692
Less T/F Allowance	Rs 11,877
	<u>Rs 1,99,818</u>
Less Donations (19/11)	314
	<u>Rs 1,99,474</u>
Less Standard Ded.	Rs 30,000
	<u>Rs 1,69,474</u>
Less Pension Allow.	99.56
Taxable Income or say	<u>Rs 1,59,518</u>
	<u>Rs 1,59,520</u>

Stamp: 0/-
 GPF: Rs 63,000
 LIC Prem.: Rs 8949
 UTI: Rs 360
Rs 72,309
 or say Rs 70,000
 Bonds: Rs 10,000
Rs 80,000
 Relief @ 15%: Rs 12,000/-

Total Tax:

Rs 21,856
 Instalment Rs 12,000
Rs 9856 + 197 (Edm. tax)
 To be Remd Rs 1190 + 51

Balance Tax due
 as received } Rs 5665 + 113

Total Tax: Rs 1779/-

(-C) Sh. G. V. Prasad, Asst. Commissioner (2003-04)

Gross Salary	Rs 3,00,395
Less T/F Allow.	Rs 4800
	<u>Rs 2,95,595</u>
Less Stamp	Rs 1,00,000
	<u>Rs 1,95,595</u>
or say	<u>Rs 1,95,600</u>

Model Tax:-

Rs 14,402
 Tax Ded. through
 Bank } Rs 7313
Rs 5089

Received through
 TFR-6
 (No. 3194/2000)
 Balance Tax due
 Rs 2031
Rs 3058

28/09/2009

PARA No 13

23

Audit Memo NO 4 dated 11.8.2006

Irregular drawal of Transport Allowance - Recovery thereof

(1) Sh. G.R. Prasad was working as Asst Commissioner (Nasirah) and he was relieved of his duties to Jodhpur North- West on 30.8.2005. From the period of L.P.C. issued by his previous office it has been noticed that he was drawing Transport Allowance of Rs 800/- p.m. before joining this office. As per practice in some Govt. Asst. Commissioners are given the facility of staff car and if this facility is extended, the Transport Allowance is not paid. In the case of Sh. G.R. Prasad Transport Allowance was not stopped. Reasons for not stopping the Transport Allowance may be confirmed from his previous office and either a certificate that he was not using staff car vehicle may be obtained from his previous office or recovery of Transport Allowance may be got done under intimation to audit.

(2) Irregular stoppage of HBA interest

From the period of L.P.C. issued by his previous office Sh. G.R. Prasad intimated that a recovery of Rs 2500/- was being recovered from his out of his salary towards HBA interest. But this recovery was stopped by DSO (N.W.) without confirming the facts from the Pay & Accounts Office. In case all recoveries were made towards Principal amount of HBA and interest thereon, the DSO should have been made to square up his HBA account. Reasons for stoppage of recovery of HBA interest without confirming from P&A may be related to audit. The HBA A/c of office may be got checked and with N.D.C. be obtained or recovery be effected under intimation to audit.

True
AW

28/09/2022

43

62

10/c

12

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PART - II
CURRENT AUDIT REPORT
(2008-2010)

Para I : Irregular payment of Deputation Allowance amounting to Rs.89251/- (Audit Memo No.8 Dated 23.12.2011)

Scrutiny of Pay Bill Register for the audit period 2008-09 to 2010-11 revealed that deputation allowance @ 5% is being paid to the Food & Supplies Officer (FSOs). In this connection, it is to say that the designation of FSOs in Food, Civil Supplies & Consumer Affairs Department, which is a Grade-I post of DASS under Delhi Government, is not coming under the category of deputation post.

Details of the deputation allowance paid to the FSOs during the audit period 2008-09 to 2010-11 are given as under:-

S. No.	Name of the FSO S/Shri/Smt.	Total Amount (Rs.)		
		2008-09	2009-10	2010-11
1.	Rohtash Kumar ✓	6000	6000	500
2.	Gulshan Kumar ✓	1000		
3.	Sombir	2065	-	-
4.	Soran Singh ✓	1500		
5.	Sanjay Kr. Ambesta ✓	6774	3500	
6.	ChanderBhan ✓	3000	2113	
7.	Bidhu Ram	1500	-	-
8.	Umed Singh	6000	3500	-
9.	Chet Ram	5000	-	-
10.	R K Dahiya	1500	-	-
11.	Kumar Rahul	839	-	-
12.	ShashiBala ✓	3500	5500	
13.	D DKathuria	3677	500	-
14.	Joseph Baxla	4283	6000	1500
15.	AmodBarthawal	-	4500	2000
16.	Tirlochan Singh	-	2500	-
17.	Dharamvir			4500
	Total	46638	34113	8500

In case any circular/order regarding admissibility of deputation allowance in this post is prevailing, the same was asked for by the audit along with the period of its admissibility etc., but nothing were produced before the audit.

Hence, deputation allowance paid to the Officers as stated above in the table may be recovered immediately and deposited into the government account under intimation to audit.

Sr No 1, 2, 4, 5, 6, 10, 12 & 17
settled vide ltr dt. 04/06/2012

28/09/2022

Para 2 : **Wrong awarding of Periodical Increment.**
(Audit Memo. No.12 Dated : 28.12.2011)

As per 6th Central Pay Commission, the periodical increment is to be awarded @ 3% of the Pay+Grade Pay to the employee, but during the scrutiny of PBR for the audit period 2008-09 to 2010-11, it has been found that the Department has awarded the periodical increment as on 01.07.2009 in excess (i.e. beyond the limit of 3%) to some of their officers/officials. Details of such increments awarded are given in the table below:-

S. No.	Name of the Officer/official	B.P.+G.P. as on 01.07.09	Increment @ 3%	Total amount due	Total amount given	Diff.	Amt. to be recovered (calculated upto 31 st Dec. 2011)
1.	Sh. Rohtash Kumar, FSO	21520	650	22170	22440	270	14055
2.	Sh. Pawan Kumar, FSO	1990	600	20500	20520	20	1048
3.	Sh. Rajinder Singh Mann, Inspector	16810	510	17320	17370	50	2598
4.	Smt. B. K. Nigam Inspector	17360	520	17880	18470	590	30666
5.	Sh. Jagdish Kumar, Inspector	15740	480	16220	16500	280	14552
6.	Smt. BrijBala, LDC	8700	270	8970	9020	50	2598
7.	Smt. Santosh, Peon	6050	190	6240	6630	390	20276
Total							85793

Amount of Rs.85793/- (stated above) may be recovered from the concerned officer/official immediately and compliance be shown to the audit. Necessary rectification may also be made accordingly in the Service Books of the employee.

Para 3 : **Irregularities in making payment towards electricity bill of AC(N-W).**
(Audit Memo. No.03 Dated : 15.12.2011)

1. Test check of the electricity bills of F.Y., 2010-11 in respect of O/o AC(N-W) and circles under the jurisdiction of A.C. (N-W) revealed that the arrears are being paid by the O/o A.C.(N-W) without obtaining the approval of the competent authority. As per rules any arrears can only be paid after obtaining the approval of competent authority i.e. HOD. But this office did not adhere to the rule provision and had paid arrears without obtaining the approval of HOD. As per available record, a few instances of such cases are as under:-

28/09/2012

Sr. No. 1 & Sr. No. 6 settled vide letter dt. 06/06/2012

42 (61) (9/e) (27)

Para 6 Para 6

Para 7 Para 7

51 (60) 18/c (23)

Circle No.	Period	Bill Amount	Arrear Amount	Current Demand
6	10.09.10 to 09.11.10	3720	2692	894
1	10.10.10 to 12.12.10	3010	1962	962.68
AC Office	27.10.10 to 26.11.10	10470	5559	4604

Reasons for not obtaining approval of competent authority for drawn of arrears may be stated to the audit.

2. Scrutiny has further revealed that the electricity bills of AC office and circle office under its jurisdiction excluding the circle office No.1 i.e. Narela are being paid to the NDPL on higher tariff rates i.e. under the category of Non-Domestic tariff, however, this office being a Govt. Organization should be categorized as 'Domestic' and tariff rates are required to be charged accordingly.

Reasons for making the payment on higher rates may be stated to the audit. Action taken by the HOO in this regard may also be stated.

3. It has further come to the notice that the electricity bill of Circle Office Bawana are being paid on much higher rates i.e. Rs.10.80 per unit. During the scrutiny of the electricity bill, a remark i.e. 'MISUSED' has been found recorded on the face of the bill by NDPL office. In such case, NDPL charges bills @ 2 times of normal charges as Misuse Charges. Thus, this resulted into the loss of Govt. Revenue in making payment of electricity bill on double tariff rate and that too on Non-Domestic rates. These bills are paid after being proper verification by the DDO concerned.

Audit has asked as to what action has been taken by the AC (N-W) being the H.O.O. in this regard. Necessary correspondence done in such case must be shown in support of justification. But, nothing has been produced/shown to the audit.

Para 8
Para 4
Para 8

Irregularities in maintenance of Record in Circle Offices.
(Audit Memo. No.14 Dated 03.01.2012)

While auditing the O/o The AC (North-West), the records of some of the circle offices were also called for, for scrutiny. The Circle offices are, for preparation of new ration cards, renewal of cards and deletion/additions etc. charging/levying, a fee of Rs.25/- for APL cards and Rs.10/- for BPL cards. For this fee a TR-V receipt is issued to the person who submits application in the circle office. Scrutiny has revealed the following shortcomings:-

28/09/2012

40 (59) 3/c (22)

Cash Book is a vital record of the office and it should be maintained with utmost care by the D.D.O. Reasons for above mentioned lapses may be elucidated to audit.

2. Scrutiny of the TR-V receipt books revealed that more than one TR-V receipt book is being used for a particular period to collect the revenue without waiting for the closure of the first book, which is not permissible under the rules. Reasons for using two receipt books simultaneously may be explained to audit.

As per rule 22 (3) of CGA (Receipt of Payment Rules), 1983 "Before a receipt book is brought into use, the number of forms contained therein shall be counted and the result recorded in a conspicuous place in the book over the signature of officer in-charge of the receipt book". It has been observed during the course of audit that no such certificate is recorded in the receipt book used during the audit period.

Aforementioned lapses may be clarified to the audit.

Para 6
Para 6 : Excess payment of Rs.2820/- on account of rounding off of increments. (Audit Memo. No.13 Dated : 28.12.2011)

In accordance with the clarification issued by the Govt. of India, Ministry of Finance's Office Memorandum No. F.No.1/1/2008-IC, dated 29-01-2009, while calculating the increments under the revised pay rules, 2008, paise should be ignored, but any amount of a rupee or more should be rounded off to next multiple of 10. For example, if the amount of increment comes to Rs.660.90 paise, then the amount will be rounded off to Rs.660 and if the amount of increment comes out to Rs.661.70 paise, then the amount will be rounded off to Rs.670.

During the test check of pay fixation cases, it is found that the increments granted under 6th CPC are not rounded off in accordance with the above referred office memorandum. This resulted to an excess payment of Rs.2820/- up to December 2011. The amount of excess payment made in this regard may be recovered immediately from the concerned officials (names given below) and deposited into the government. Documentary proofs of the same be sent to the audit department.

S. No.	Name and Designation	Excess Payment
1	Sh. O. P. Singh, Inspector	528 ✓
2	Sh. Joginder Singh Rana, Inspector	528
3	Sh. Dharmender Choudhary, Inspector	528
4	Sh. Nayheet Kumar, Inspector	528
5	Smk. Saroj Goyal, Head Clerk	708
	Total	2820

Necessary correction in the above mentioned cases may be made by the O/o The AC (North-West) the Service Books of the concerned official. Similar other cases may also be reviewed by the Department at their level.

28/09/2022

58

s/c
21

39

Para 9
Para 9
Para 9
Para 9

PART - II
CURRENT REPORT
(2012-2013 to 2014-2015)

Para 1 : Misc. recoveries from the employees.

(A) Overpayment of Transport Allowance amounting to Rs. 20,352/-

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, it will be admissible for full month.

During the test check of service book and PBR of Smt. Sunita Nagpal, Gr-III(DASS)/UDC, it has been observed that she has availed earned leave from 01.12.2014 to 27.06.2015. Hence, she was not entitled for Transport Allowance for the months of December 2014 to May 2015. But as per PBR, the department had made the payment of Transport Allowance even during the full months of Earned Leave as per details given below:-

S.No.	Name of the employee / Designation	TPT Allowance paid (p.m.)	Full Months of Earned Leave	Total Months	Amount Recoverable
1	Smt. Sunita Nagpal, UDC	Rs.3312/- (for Dec. 14) Rs.3408/- (for Jan.15 to May15)	December 2014 to May 2015	06 Months	Rs. 20,352/-

Transport Allowance
Rs. 7581/-
27/06/16

Necessary steps should be taken to recover the above mentioned amount from the concerned official at the earliest possible after due verification of records under intimation to audit. Other similar cases may be reviewed at your own level.

(B) Less deduction of License Fee/Water Charges amounting to Rs. 8,404/-

The PWD Deptt. of Delhi Govt. have revised the License Fee/Water Charges from July 2013 vide order No.30-3(17)(8)/Misc/Coord/2014/1955-1984 dated 14.03.2014 respectively. But scrutiny of PBRs revealed that the department had not deducted the License Fee/Water Charges from the salary of some employees according to the revised rates as per details given below:

S. No.	Name & Desgn. (Sh/Smt.)	Residential Address	Description	Period	License Fee (Rs.)			No. of months	Amount recoverable (Rs.)
					Due	Deducted	Diff.		
1.	Shankar Manjhi, FSO	Flat No.2, Nimri Colony	L.Fee	7/13 to 8/15	370	310	60	26	1,560
2	Gopal Sinku, FSO	998, Type-II, DA Flats, Gulabi Bagh	L.Fee	7/13 to 12/13	245	205	40	6	240

28/09/2029

for

38 (57) 5/2 Do

Dinesh, FSO	23-D, DA Block, Gov. Officers Qtr., Hari Nagar, ND	L.Fee	7/13 to 8/15	370	310	60	26	1,560
Sunil Gandhi, HC	1476, DA Flats, Gulabi Bagh	L.Fee	7/13 to 8/15	245	205	40	26	1,040
Dular Chand, Peon	B-587, DA Flats, Timar Pur, Delhi	L.Fee	7/12 to 6/13	205	144	61	12	732
		L.Fee	7/13 to 8/15	245	205	40	26	1,040
		Water Charges	7/12 to 6/13	196	10	186	12	2,232
Total								8,404

Partly settled

Partly settled vide letter H. 7581 dt 30/8/16

Necessary steps should be taken to recover the arrears of License Fee as detailed above after due verification of records under intimation to audit. Other similar cases, if any, may also be taken into account for similar action at your own level.

(C) Less deduction of DGEHS contribution amounting to Rs. 3975/-

As per instructions issued by the Directorate of Health Services the rates of Delhi Govt. Health Scheme have been revised w.e.f. August, 2010. But scrutiny of PBRs revealed that the contribution of some employees have not been deducted correctly as per details given below:-

S. No.	Name and designation (sh/smt)	Grade pay (Rs.)	Prescribed rates p.m. (Rs.)	Amount deducted p.m. (Rs.)	Difference p.m. (Rs.)	Period	Total No. of months	Amount recoverable (Rs.)
1.	Susheela, Peon	1800	125	50	75	03/12 to 08/15	42	3150/-
2.	Parveen Kumar, Peon	1800	125	50	75	03/12 to 09/12	07	525/-
3.	Raj Rani, Peon	1800	125	50	75	03/12 to 06/12	04	300/-
Total								3975/-

Partly settled vide letter H. 7581 dt 30/8/16

Necessary steps should be taken to recover the arrear of DGEHS contribution amounting to Rs. 3975/- after due verification of records under intimation to audit. Other similar cases, if any, may also be taken into account for similar action.

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(D) Less deduction of UTEGIS Contribution from the salary amounting to Rs 915/-

As per GIO(1) below Para 5.4 of Group Insurance Scheme, 1980, the rate of subscription to the erstwhile Group 'D' employees placed in PB-1 with Grade Pay of Rs. 1800/- and classified as Group 'C' is at Rs. 30/- per month from January, 2011 onwards.

But scrutiny of Pay Bill Registers revealed that the department is making less deduction of UTEGIS contribution of the following employees :-

Name & Designation	Grade Pay and Group	Period	Due (in Rs.)	Deducted (In Rs.)	Difference (Per Month) (In Rs.)	No. Of months up to August 2015	Amount recoverable (In Rs.)
Sh. Dular Chand, Peon	1800 (Group 'C')	01/01/2013 to 31/08/2015	30	15	15	32	480/-
Sh. Pradeep Kumar, Peon	1800 (Group 'C')	01/04/2013 to 31/08/2015	30	15	15	29	435/-
TOTAL							915/-

Necessary steps should be taken to recover the arrears of UTEGIS contribution amounting to Rs. 915/- from the above mentioned employees and to ensure the correct deduction of contribution w.e.f. September 2015 after due verification of records under intimation to audit.

10
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Page 42

Para 2 : Non recovery of penalty imposed on FPS / KOD amounting to Rs. 40,000/-

The department imposes penalty on FPS / KOD due to violation of the departmental instructions from time to time. The concerned defaulter has to deposit the amount of penalty within seven days from the date of order issued as per conditions laid down in the said orders.

As per information provided by the department related to imposing penalty on FPS/KODs, it has been observed that the penalties were imposed by the Competent Authority during inspection of the under mentioned FPS/KODs but they have not deposited the penalty amount till date. Details of such cases are given below:-

No. of FPS / KOD	Name of FPS	Date of Show-Cause Notice	Penalty imposed (Rs.)	Amount deposited by the defaulter FPS (Rs.)	Amount yet to be recovered (Rs.)
3433	M/s Jageram Jagdish Pd.	19.01.2015	1000/-	0	1000/-
5153	M/s Chatterpal	10.03.2015	2000/-	0	2000/-
8456	M/s Jai Durga Store	04.04.2015	3000/-	0	3000/-
8083	M/s Satish Kumar	05.05.2015	2000/-	0	2000/-

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28/09/2022

36

5418	M/s Pratap Singh	16.05.2015	2000/-	0	2000/-
6202	M/s Gupta Store	15.07.2015	5000/-	0	5000/-
7739	M/s Ramher	30.07.2015	10000/-	0	10000/-
7766	M/s Kataris Sons	30.07.2015	10000/-	0	10000/-
9142	M/s Jai Durga Store	01.08.2015	5000/-	0	5000/-

559

Necessary steps should be taken to recover the said amount from the FPS / KOD under intimation to audit.

Para 3 : Non-Production of Records.

The following records / information is not produced to audit:-

1. Purchase files for the period 2012-13 and 2014-15.
2. Spouse information.
3. Consumable Stock Register for the period 2012-13.
4. Non-consumable stock register for the period 2012-13 and 2014-15.
5. LTC / Leave Encashment / Tuition Fee Registers for the period 2012-13 and 2013-14.

The department may ensure to produce the said records to next audit.

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36

[Signature]
(S.S. Grover)
IAO

PART-II

(Current Report)

2015-18

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Para-11

PARA 1 : Irregularities in deposit the amount of penalty on FPS/KODs.
(Observation Memo No. 09 dated 24.09.2018)

Para 12
11

The departmental imposes penalty on FPS/KOD due to violation of the departmental instructions issued from time to time. The concerned defaulter has to deposit the amount of penalty within seven days from the date of order issued as per conditions laid down in the said orders.

As per information provided by the department related to imposing penalty on FPS/KOD, it has been observed that the department is not adhering the directions regarding imposing of penalty on FPS/KOD defaulter. The penalties were imposed by competent authority during inspection of the under mentioned FPS/KODs but defaulters have not deposited the penalty within stipulated time as mentioned in the order. The detail of some cases is as under:

S. No	Date of Show Cause Notice	Licence NO./FPS No.	C. N o.	Name of the FPS/KOD	Case in brief	Date of hearing	Amount of Penalty imposed	T.R.No. & Date of deposit of penalty	Remarks
1	1-Apr-15	7111	8	Vishwas Store	Call Centre Complaint	6-May-15	3000	3000	87046/10-6-15
2	4-Apr-15	6853	10	Nand Lal	Minister Visit	9-Apr-15	3000	3000	87010/30-4-15
3	4-Apr-15	5538	10	Goyal Provision Store	Minister Visit	9-Apr-15	3000	3000	87013/30-4-15
4	4-Apr-15	6697	10	Kishori Lal Girdhari Lal	Minister Visit	9-Apr-15	3000	3000	87011/30-4-15
5	4-Apr-15	8456	10	Jai Durga Store	Minister Visit	9-Apr-15	3000	3000	87012/30-4-15
6	5-May-15	8083	6	Satish Kumar	found closed	11-May-15	2000	2000	87346/31-5-2016
7	16-May-15	5418	5	Pratap Singh	found closed	2-Jun-15	2000	2000	87079/28.7.15
8	15-Jul-15	6202	8	Gupta Store	found closed	12-Aug-15	5000	5000	87089/26-8-15
9	30-Jul-15	7739	8	Ramher	Enf. Inspection	12-Aug-15	10000	10000	87134/21-11-15
10	1-Aug-15	9142	8	Jai Durga Store	reg. shifting	12-Aug-15	5000	5000	87085/24-8-15

28/09/2022

34 (53) (16)

S. No	Date of Show Cause Notice	Licence NO./FPS No.	C. No.	Name of the FPS/KOD	Case in brief	Date of hearing	Amount of Penalty imposed	T.R.No. & Date of deposit of penalty	Remarks
11	30-Jul-15	7766	8	Kataria & Sons	Enf. Inspection	12-Aug-15	10000	10000	87086/24-8-15
12	20-Aug-15	6661	8	Amit Store	Enf. Inspection	8-Sep-15	10000	10000	87132/21-11-15
13	11-Sep-15	5652	8	Kalyan Chand	Complaint	18-Sep-15	10000	10000	87131/18-11-15
14	6-Jan-16	8695	9	Aakash Store	Complaint	30-Jan-16	5000	5000	87160/29.02.16
15	6-Feb-16	7772	9	Chetan Store	Complaint	19-Feb-16	2000	2000	87159/29.02.16
16	11-Feb-16	5349	1	Tara Chand	Complaint /Visit of FSO/FSI	19-Feb-16	4000	4000	87168/03.03.16
17	11-Feb-16	9064	1	Jai Ambe Maa Store	Complaint /Visit of FSO/FSI	19-Feb-16	4000	4000	87335/9.5/2016
18	22-Feb-16	4371	10	Narang FPS	Complaint	19-Mar-16	2000	2000	87324/4.4.16
19	27-Feb-16	7730	7	Bhardwaj Store	Complaint	22-Mar-16	5000	5000	87327/12.04.16
20	28-Apr-16	6851	5	Narsing chawla	Complaint	5-Apr-16	2000	2000	87329/21.04.16
21	13-Apr-16	8456	10	Jai Durga Store	Complaint	22-Apr-16	5000	5000	87341/19.05.2016
22	2-May-16	9214	5	Abhinav Store	PGMS complaint	27-May-16	1000	1000	87356/23.06.16
23	3-Jun-16	8963	5	J.K. Store	PGMS complaint	7-Jun-16	2000	2000	87354/16.06.16
24	16-Jun-16	8963	5	J.K. Store	Enf. Inspection	21-Jul-16	5000	5000	87368/19/08/16
25	16-Aug-16	9201	9	Singh Store	Enf. Inspection	3-Sep-16	5000	5000	87380/20.09.2016
26	29-Nov-16	5096	10	Rajender Prasad	FSI inspection	14-Dec-16	4000	4000	87397/16.12.2016
27	29-Nov-16	6487	10	Mamchand Ram Kumar	FSO Inspection	14-Dec-16	4000	4000	87396/16.12.2016
28	29-Nov-16	6215	10	Virender Kumar Store	Complaine d	14-Dec-16	4000	4000	APPR code 004908, 08.2.2017

28/09/2022

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S.N o.	Date of Show Cause Notice	Licence NO./FPS No.	C. N o.	Name of the FPS/KOD	Case in brief	Date of hearing	Amount of Penalty imposed	T.R.No. & Date of deposit of penalty	Remarks
29	8-Dec-16	5538	10	Goyal Provision Store	Card holder complained	24-Dec-16	2000	2000	APPR code 552591, 13.2.2017
30	19-Jan-17	9212	5	M/s Ayush Store	Complained by Vigilance committee of vidhansabhaBadli	25-Jan-17	5000	5000	APPR code 115634, 21.02.2017
31	1-Aug-17	8756	7	M/s Raj store	survey by Delhi Rozi Roti AdhikarAbhiyan	5-Aug-17	2000	2000	APPR Code 029705, 05/08/2017
32	20-Dec-17	3868	5	M/s Rattan Lal	complaint	26-Dec-17	5000	5000	APPR Code 069621, 09/04/2018
33	17-Jul-18	4437	10	Ram Chander BHAGWAT PRASAD		21-Jul-18	2000	2000	APPR code 687785 23/08/2018
34	3-Aug-18	5412	1	M/s Jeet Ram	complaint	5-Sep-18	1000	1000	18/09/2018
35	3-Aug-18	8926	9	R.G. Store	complaint	10-Aug-18	2000	2000	06/09/2018, APPR CODE UNI000

Necessary steps should be taken so that such practice can be stopped and take appropriate action against the above said depot holders under intimation to audit along with other similar cases.


28/09/2022



32 (51)

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Para 12

Para 12

PARA 2 Irregularities in LTC claim.
(O. Memo No.06 dated: 20-09-2018 & O. Memo No.10 dated: 25-09-2018).

A During Test Check & Scrutiny of the LTC records/ Bills it has been noticed that the following employee have availed LTC Port Blair (Havelock) & back claim for the Block year 2014-17. It is further observed that following employees have travelled through private airlines i.e. Spicejet and claimed re-imbursement for the same against the LTC 80 of Air India, which is inadmissible. The detail is as follows:

S No	Name and Designation Mr/Mrs	Journey undertaken	Fare claimed	Mode of transport admissible	Remarks
1.	Mamta Rani, UDC	Delhi to Port Blair and back directly by air (2014-17)	2786x2x4 for rajdhani (Delhi to Kolkatta)+ 30631x4 (Two Adults & two Children) for Kolkatta to Port Blair as per Air India LTC -80 fare but actually travelled by Spicejet	2786x2x3 (Two Adults & One Child) of rajdhani from Delhi to Kolkatta & back as one child is below 5 years + Kolkatta to Port Blair & back as per spicejet fare of the day + 3560 of Ferry from Port Blair to Havelock	As per the order of the Finance (a/cs) Deptt. Vide order no. F.20/10/2016-AC/104-28 Dated 25-02-16, No reimbursement of the air fare allowed more than that of Air India while submitting the reimbursement claim all officers are required to attach print out of rate chart of air fare of Air India taken from their official website i.e. the air fare applicable on the date of booking of pvt air lines. However the same was not attached with the claim.

B During Test Check & Scrutiny of the LTC records/ Bills It has been observed that the following employee has availed LTC from Delhi to Port Blair & back for the Block year 2018-21. It is further observed that the employee has travelled through Air India. Officer falls under Level-8 but claimed throughout fair from Delhi to Port Blair, which is inadmissible. The detail is as follows:

S No	Name and Designation Mr/Mrs	Journey undertaken	Fare claimed	Mode of transport admissible
1.	Anil Kumar Hasija, Grade-II promoted later on as Grade-I (DASS)	Delhi to Port Blair and back directly by air (2018-21)	Delhi to Port Blair 44716x2=89432 (for Self & Wife)	Rajdhani fare from Delhi to Kolkatta & back + Kolkatta to Port Blair & back as per prevailing normal rates of Air India

AC/DDO is therefore directed to restrict the said claims & recover the excess amount under intimation to Audit.

[Signature]
28/09/2022

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Para-13

PARA 4: Unclaimed amount of Security Deposit of Rs.8,40,000/- in r/o FPS/KODs.
(Observation Memo No.11 dated 25.09.2018)

Page 13

As per information provided by the department related to security deposit, it has been observed that security deposit amounting to Rs.8,40,000/- pertaining to concerned FPS/KODs is lying with the department for more than three completed account years. The detail is as under:

S.No.	Name of FPS	KOD/FPS No.	Circle No.	Name of Bank & FDR No.	Date of deposited	Amount in Rs.
1	M/s Balaji,KOD	4102/96	10	Axis bank 911040042379730	20/08/2011	5000
2	M/s Kewal Rai anand Prakash, KOD	2038/79	10	Bank of Baroda 082238	25/02/2011	5000
3	M/s Wagh, KOD	3651/93	6	Delhi state Co-op. Bank 039028	20/08/2011	5000
4	M/s Jagdamba, KOD	4419/06	6	State bank of patiyala 897453	20/08/2011	5000
5	M/s Shivani, KOD	3714/94	7	OBC 222971	24/08/2018	5000
6	M/s Raj Store, KOD	1922/78	8	DNSB Ltd.00504	24/08/2018	5000
7	M/s Murlidhar, KOD	3590/82	8	DNSB Ltd. 005048	25/08/2011	5000
8	M/s Ram KishanSaini	2582/82	1	Union Bank 752404	27/08/2011	5000
9	M/s Bansal KOD	3729/94	8	The Soth Indan Bank 352873	28/08/2011	5000
10	M/s Amit KOD	3389/86	1	the DSCB 138812	1/9/2011	5000
11	M/s Dinesh Chand	1287/73	10	Union Bank 7403898	2/9/2011	5000
12	M/s Jai Mata	4105/96	5	Corporation Bank 372381	8/9/2011	5000
13	M/s ShObha	3737/94	13	The DCB Ltd.	8/9/2011	5000
14	M/s Sehwat	3522/92	6	Bank of Baroda	8/9/2011	5000
15	M/s Sheujees	3741/94	6	Bank of Patiala	8/9/2011	5000
16	M/s Choudhary	3746/94	9	Bank of Baroda	12/9/2011	5000
17	M/s Raju	3712/94	7	PNB	14/9/2011	5000
18	M/s Ram Das	4101/96	10	SBI	16/09/2011	5000
19	M/s Dev	4397/202	8	Syndicate Bnak	16/09/2011	5000
20	M/s Devi dayal	Jan-72	5	Vijay Bank	25/09/2011	5000
21	M/s Chailal FPS	7710	8	Axis bank	21/09/2011	10000
22	M/s Laxmi FPS	8964	8	Axis bank	21/09/2011	10000
23	M/s Kishan Store	6994	8	Axis bank	21/09/2011	10000

28/09/2022

13

349

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S.No.	Name of FPS	KOD/FPS No.	Circle No.	Name of Bank & FDR No.	Date of deposited	Amount in Rs.
24	M/s Rohit Prov. Store	8967	8	Axis bank	21/09/2011	10000
25	M/s Saurabh Store	8483	8	Axis bank	21/09/2011	10000
26	M/s Balaji Store	8670	8	Axis bank	21/09/2011	10000
27	M/s Kamal Jit Prov. Store	8532	8	DNSB Ltd.	24/09/2011	5000
28	M/s Om Kod	4219/99	8	DNSB Ltd.	3/10/2011	5000
29	M/s Har Sharoup Das	4088	10	Bank of Baroda	10/10/2011	10000
30	M/s Poonam KOD	4398/02	10	Bank of Baroda	13/10/2011	5000
31	M/s Gorakh Nath KOD	4349/02	9	OBC	13/10/2011	5000
32	M/s Sonu Store	7722	9	Axis bank	15/10/2011	10000
33	M/s Raj KOD	3414/86	6	Axis bank	17/10/2011	5000
34	M/s Vardhan KOD	3981/95	5	Syndicate Bnak	20/10/2011	5000
35	M/s Naresh Store	8342	9	DNSB Ltd.	27/10/2011	10000
36	M/s Marwan Prov. Store	3875	10		10/12/2011	10000
37	M/s Parachi KOD	4231/99	9	Corporation Bank	20/12/2011	5000
38	M/s Chandarbhan KOD	2385/81	8	Punjab and Sindh Bank	26/12/2011	5000
39	M/s Nitam Store	8487	8	South Indian Bank	27/12/2011	10000
40	M/s Aggarwal Store	7723	8	South Indian Bank	27/12/2011	10000
41	M/s Hajari Lal jagdish Prasad	222/72	8	SBI	27/12/2011	5000
42	M/s Janta KOD	4159/97	1	SBI	18/01/2012	5000
43	M/s Janta Khadya Bhandar	4173	8	Syndicate Bnak	21/12/2012	10000
44	M/s Arora Store	5111	10	Dena Bank	24/10/2011	10000
45	M/s Bhardwaj Store	8381	8	Axis bank	8/10/2011	10000
46	M/s Sharwati Store	7685	8	Axis bank	8/10/2011	10000
47	M/s Rosh Ali	5586	8	Axis bank	8/10/2011	10000
48	M/s Vinod KOD	4250	7	SBI	3/2/2012	5000
49	M/s Sooda Store	7714	7	Delhi state Co-op. Bank	16/02/2012	10000

28/09/2022

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29 (48) 10

S.No.	Name of FPS	KOD/FPS No.	Circle No.	Name of Bank & FDR No.	Date of deposited	Amount in Rs.
50	M/s Kishan Pal KOD	2746/2000	7	SBI	14/02/2012	5000
51	M/s Ashoka Co-Op mp Society	3253	8	SBI	1/2/2012	10000
52	M/s Kris & Son	8490	1	Axis bank	28/02/2012	10000
53	Prince Store FPS No.	8792	7	Corporation Bank	5/3/2012	10,000
54	M/s Nursing Chawla	6851	5	the Vash Co-Operative Adrash Bank Ltd.	7/3/2012	10,000
55	M/s Bhagat Ram & Sons	6914	5	the Vash Co-Operative Adrash Bank Ltd.	10/3/2012	10,000
56	M/s Bham Bhola	4253	9	BOB	3/3/2012	5,000
57	M/s Manoj Khadya Bhandar	7707	13	UCO Bank	5/3/2012	10,000
58	Sunil Store	8486	6	Delhi State Co-Operative Bank LTD.	13/03/2012	10,000
59	M/s Ram Provosion Store	7764	5	Axis Bank	14/03/2012	10,000
60	M/s Sunita Store	8942	1	Axis Bank	12/3/2012	10,000
61	M/s Kamla Store	7761	6	the Vash Co-Operative Adrash Bank Ltd.	16/03/2012	10,000
62	M/s Vij Store	6191	10	The Delhi State Co-operative Bank Ltd.	14/03/2012	10,000
63	M/s Shiv Store	5150	5	Syndicate Bank	12/3/2012	10,000
64	M/s Bajrang store	8890	13	Axis Bnak	17/03/2012	10,000
65	M/s Bidlan Store	8428	7	Axis Bank	17/03/2012	10,000
66	M/s Friends Store	8772	7	Corporation Bank	15/03/2012	10,000
67	M/s Dehati Store	8435	7	Corpoartion Bnak	20/03/2012	10,000
68	M/s Guru Kirpa/KOD	4256	9	Corporation Bnak	9/3/2012	5,000
69	M/s Nitin Store	8430	7	Corporation Bnak	22/03/2012	10,000
70	M/s Shiv Store	7712	7	Corporatin Bnak	22/03/2012	10,000
71	M/s sShakti Provision Store	7679	5	Axis Bnak	21/03/2012	10,000
72	M/s Pusplata rishi Prakash	8429	13	BOB	24/03/2012	10,000

58/09/2012

28 (47) 9

S.No.	Name of FPS	KOD/FPS No.	Circle No.	Name of Bank & FDR No.	Date of deposited	Amount in Rs.
					3/4/2012	5,000
73	M/s Shiv KOD	4255	9	BOB		
74	M/s Hazari Lal Jagdish Pradash	1170	8	SBI	21/12/2011	10,000
75	M/S Sri Durga Mata	9067	1	Axis Bank	19/04/2012	10,000
76	M/s Gupta Store	8861	1	Axis Bank	24/04/2012	10,000
77	M/s New Janta/KOD	3587	6	Axis Bank	1/3/2012	5,000
78	M/s Shiv KOD	4268	9	Syndicate Bank	4/6/2012	5,000
79	M/s Tarun KOD	4269	9	BOB	6/6/2012	5,000
80	M/s Anjana KOD	2050	5	Bank of Mhaharastya	27/06/2012	5,000
81	M/s Katrtar Singh Pradeep Kumar	2059/79	7	SBI	14/09/2012	5,000
82	Bhadwaj Store	8382	8	Delhi Nagrik Sehkari bank LTD.	18/09/2012	10,000
83	M/s Pandit KOD	4172	13	Canara Bank	27/11/2012	5,000
84	M/s Shiva KOD	4171/97	5	Shiva KOD	10/12/2012	5,000
85	M/s vats Store	8937	7	Corporation Bnak	30/01/2013	10,000
86	M/s Ram Khadya Bhandar	8474	13	BOB	23/02/2013	10,000
87	M/s Hans Store FPS	7863	1	Axis Bnak	25/03/2013	10,000
88	M/s Dharam Veer Om Prakash FPS	6446	1	Axis Bank	29/04/2013	10,000
89	Vidya KOD	4367	10	BOB	8/6/2013	5,000
90	M/s Govind KOD	4374/01	10	BOB	15.07.2013	5,000
91	M/s Mahendr Store	3401	8	SBI	22.09.2014	10,000
92	M/s Neel Kamal store	8852	1	Axis Bank	15.01.2015	10,000
93	M/s Nisha Pprovisional Store	8903	1	Axis Bnak	15.01.2015	10,000
94	M/s Prabha Store	6721	10	Axis Bnak	24.02.2015	10,000
95	M/s Chandernpati	3708	1	Axis Bank	2/3/2015	10,000
96	M/s Shadra Store	7714	7	Axis Bank	9/3/2015	10,000
97	M/s Yadav Store	7693	13	Axis Bank	19/03/2015	10,000
98	M/s Nayadar Mal Naresh Kumar	4540	5	Axis Bank	19/03/2015	10,000


28/09/2022

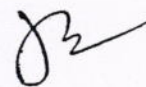
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	Store					
94	M/s Prabha Store	6721	10	Axis Bnak	24.02.2015	10,000
95	M/s Chandernpati	3708	1	Axis Bank	2/3/2015	10,000
96	M/s Shadra Store	7714	7	Axis Bank	9/3/2015	10,000
97	M/s Yadav Store	7693	13	Axis Bank	19/03/2015	10,000
98	M/s Nayadar Mal Naresh Kumar	4540	5	Axis Bank	19/03/2015	10,000
99	M/s Bagat Ram & Sons	6914	5	the Vash Co-Operative Adrash Bank Ltd.	20/03/2015	10,000
100	M/s Jindal Store	7126	5	the Vash Co-Operative Adrash Bank Ltd.	20/3/2015	10,000
101	M/s Khanna Store	6330	5	Axis Bank	23/03/2015	10,000
102	M/s Partap mSingh	5418	5	Axis Bank	23/03/2015	10,000
103	M/s Vij store	6197	10	The Delhi State Co-operative Bank Ltd.	24/03/2015	10,000
104	M/s Mahender Kumar	5346	7	The Delhi State Co-operative Bank Ltd.	27/03/2015	10,000
105	M/s Gupta Store	7700	13	Axis Bank	30/03/2015	10,000
106	M/s Khan Store	6332	10	Axis Bank	30/03/2015	10,000
					Total	840000

Necessary steps should be taken to disburse the outstanding amount to the individual concerned under intimation to audit. If it is not possible to disburse the outstanding amount to the individual concerned then it should be deposited into govt. account.


28/09/2022



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PARA 5: Non Production of Records

The following records/information was not produced to audit:

(A)

1. Purchasefiles for the period 2015-18.
2. Consumable Stock registers
3. Non-consumable Stock Register .

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(B) Non production of records(2012-15)

1. Purchasefiles for the period 2012-15.
2. Spouse Information
3. Consumable Stock registers for the period 2012-13.
4. Non-consumable Stock Register for the period 2012-13,& 2014-15
5. LTC/Leave Encashment /Tution Fees Registers for the period 2012-14.

Make it ensure to produce the said records to next audit.

26/09/2022

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(Reema Sakhuja)
IAO, Party No.XX

(25) (44) (6)

TAN-1: Non Maintenance of Separate P.B.R. in respect of officials joining on or after 01/01/2004. (Under New Pension Scheme).

(O.Memo no.1 Dated:13/09/2018)

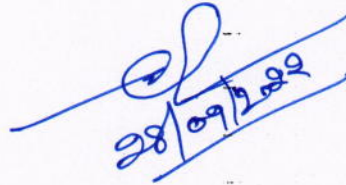
In terms of Para 10 (m) of the Government of India, Ministry of Finance O.M. No. F. No. 1 (7)(2)/2003/ta/67-74 dated 04/02/2004 of New Pension Scheme, the DDOs/ will prepare a separate pay bill register in r/o Govt. Servants joining Govt. Service on or after 01/01/2004.

Further in terms of Para 10(s) of the memorandum referred to above, the employees contribution under tier I and tier II and the government's contribution should be posted in the different column of the individual ledger (to be maintained in format in annexure V) and broadsheet tallies with accounts figures as being done in the case of GPF.

While reviewing the pay bill register it has been noticed that following officials have joined service on or after 01/01/2004 and their pay is being drawn in the General P.B.R.:-

Sr. No.	Name & Designation Sh/Ms
1.	Vinod Kumar, UDC
2.	Renu Verma, UDC
3	Mamta Rani, UDC
4	Pradeep Khatri, UDC
5	Kavita, LDC
6	Vijay Kumar, LDC
7	Susheela, Peon
8	Sheela Devi, Peon

It is therefore suggested that separate pay bill register and individual ledger may be maintained with immediate effect in r/o officials joining on or after 01/01/2004.


28/09/2018



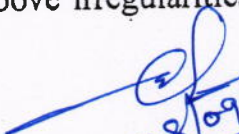
TAN-2: **Shortcomings in Pay Bill Register**
(O.Memo No. 03 Dated: 18.09.2018)

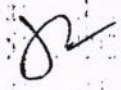
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During test-check of PBR, following irregularities were noticed:

1. **Page counting certificate was not recorded:** Page counting certificate duly signed by the DDO which is required to be recorded on the first page of the PBR has not been found recorded.
2. **Incomplete personal information** – The mandatory information/details of the officials (which was required to be written on the upper part of each page) were also not found filled completely in any of the PBRs. Apart from the name, DoI and GPF No, the other details like Pay-band, Grade-Pay, address, DOB, DOJ, DOS, details of loan/advances/ refunds, etc were not recorded in the PBRs, which is incorrect. Needful may be done now and shown to audit.
3. **Cutting & Overwriting** – Numerous cutting and overwriting noticed in the PBRs. were not attested by the competent authority, in any of the PBRs maintained by the office.
4. **Entries not attested:** It is important that entries recorded in the PBR be attested by the checker. No entry has been attested to certify the correctness of the details.
5. **GAR-18 not filled:** (Abstract of the pay bills) : It has been observed that no entry has been recorded in the Abstract of Pay Bills.
6. Proper Indexing of PBR is not incorporated.

Rectifications of the above irregularities may be made immediately under intimation to audit.


28/09/2023



TAN-3

Deficiency in maintenance of Service Book
(Observation Memo No. 07 dated: 20-09-2018)

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On scrutiny of service books in the office of AC F&S, North-West, Shalimar Bagh, Delhi following discrepancies has been observed:

- (i) **Non-inclusion of Aadhaar (Unique Identification) number in Service Book of Government servant:** As per DOPT O.M. no. Z-20025/9/2014-Estt. (AL) dated 3rd November, 2014, it is made compulsory for the Departments to ensure that the Service Books of all employees have an entry of the employees' Aadhaar number., it has been observed that Aadhaar Number has not been recorded in any of the service book.
- (ii) **Maintenance of Leave/ Child Care Leave Account:** vide DOPT OM No. 13018/2/2008-Estt/(L) dated 29.09.2008, it was decided that the leave account for child care leave shall be maintained in the proforma given below, and it shall be kept alongwith the Service Book of the Government servant concerned.

Period of Child Care Leave Taken		Balance of Child Care Leave		Signature and designation of the certifying officer
From	To	From	To	
1	2	3	4	

But it has been observed that leave account for Child Care Leave has not been maintained in the prescribed proforma and not kept along with the Service Book in any case. In some cases, leave account has not been maintained properly. HOS is advised to maintain proper leave record and CCL account in the prescribed format and up to date CCL account under intimation to audit.

- (iii) **Common Nomination Form not used:** Common nomination form for Gratuity, General Provident Fund and UTGEIS under the relevant rules has been introduced by the DOPT and it is obligatory on part of the government servant to fill Common Nomination form in FORM 1 and submit to the Head of Office or authorized Gazetted officer. HOS is advised to obtain common nomination form in Form 1 from all employees and placed in the service book of the employees.
- (iv) **Inspection of 10% of Service Book by the Head of Office-** As per GOI decision (1) being SR 199-the Head of Office is required to scrutinize at least 10 per cent of the Service Books maintained in an office by the authorized

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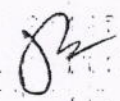
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- subordinate officer, every year and initial them in a token of having done so in order to ensure that they are maintained properly and accordingly to instructions.
- (v) Service Book to be shown to the official every year – As per SR 202, the Service Book is required to be shown to the official every year and his signature obtained in token of his perusal.
 - (vi) In most of the cases latest photograph of the employee was not pasted & wherever pasted was not attested by the competent authority.
 - (vii) Pensionary/Retirement Benefit papers/ Family detail was not found in most of the Service Books.
 - (viii) Leave account of the officials not updated after 31-12-17.

AC F&S is advised to take necessary steps to rectify discrepancies in the service book of all employees and also comply provisions for the maintenance of service book under intimation to audit.


28/09/2022



Irregularities in computation of Income Tax
(Observation Memo No. 12 dated : 25.09.2018)

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Income tax details/record for the financial year 2015-16 & 2017-18 have not been maintained properly. In most of the cases, relevant documents i.e. complete income statement, income tax rebate documents and Form 16 have not been attached as such genuineness of the employee's claim and income tax calculation can not be ascertained.

As per Income Tax Rules, the Drawing and Disbursing Officers should satisfy themselves about the actual deposits/subscriptions/payments made by the employees, by calling for such particulars/information as they deem necessary before allowing the aforesaid deductions

On scrutiny, it has been observed that deduction under section 10(13A) towards rent paid was allowed without original rent receipts, on the basis of photocopies of rent receipts, incomplete rent receipts i.e. without name of the tenant/owner of property, without property address, etc.

Further, while allowing deduction under section 24(b) and 80C on home loan, relevant details have not been obtained from the officials. For example, the actual payment certificate of housing loan, possession letter, and permission letter to acquire the property under CCS (Conduct Rule)-18(2) in respect of employees and certificate from the spouse of not claiming deduction if rebate is claimed by one person while property ownership/home loan is in joint name to check the correct income tax liability of the employee. In addition, whether property was self occupied or rent out or under construction. DDO should obtain complete information from the official before allowing deduction for interest and repayment of principal of home loan.

DDO may be advised to obtain the actual payment certificate of housing loan in respect of respective employees who borrowed housing loan, possession letter and certificate from the spouse of not claiming deduction if rebate is claimed by one person while property ownership/home loan is in joint name to check the correct income tax liability of the employee under intimation to audit.

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TAN-5

Various irregularities in Cash Book
(O. Memo No.13 dated: 25/09/2018)

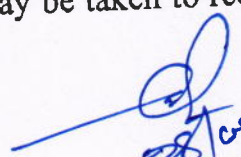
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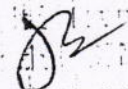
On scrutiny and test check of the cash book of office of AC, F&S, Shalimar Bagh, Delhi following irregularities have been detected: -

According to rule 13(ii) of the Receipt and Payment Rules all monetary transaction should be entered in the Cash Book as soon as they occur and as per rule 3 and 4 of GFR all money received by or on behalf of government either as dues of government or for deposit, remittance, Penalty, renewal fees or otherwise should be immediately brought to the notice and account for by the DDO in the cash book and remitted into bank. But on scrutiny and test check of cash book it is found that the department receives cash on almost daily basis and deposited in the DDO account through swap machine but the entries in this regard has not been maintained after 03/2018 in the cash book which is contrary to the prevailing rules.

In cash book it is not mentioned that the amount is received from under which head of account along with the purpose of the receipt, which is irregular. The closing balance of contingency head on 01.03.2016 comes to Rs.6080/- but it has been shown as Rs.6280/-. The closing balance in the end of the month in the contingency head should be Rs.26873/- but shown as Rs.27073/-. The variation is constantly appearing in the cash book, which is irregular. Page counting certificate, which is mandatory, not appeared in the certificate.

Necessary action may be taken to rectify/update the cash book accordingly under intimation to Audit.


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(Current Audit Report 2018-20)

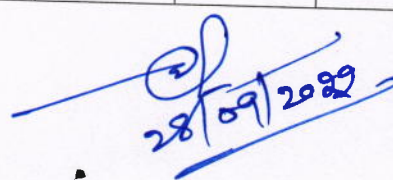
PARA 01: Irregularities in deposit the amount of penalty on FPS/KODs.

(Observation Memo No. 4 Dated: 22.02.2021)

The departmental imposes penalty on FPS due to violation of the departmental instructions issued from time to time. The concerned defaulter has to deposit the amount of penalty within seven days from the date of order issued as per conditions laid down in the said orders.

As per the information provided by the Department related to imposing penalty on FPS/KODs it has been observed that the penalties were imposed by the competent authority but it is revealed that defaulters have not deposited the penalty within stipulated time as mentioned in the order. The detail of some cases is as under:

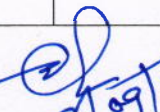
S. No.	Date of Show Cause Notice	Lic. NO./F PS No.	Circle No.	Name of the FPS/KOD	Case in brief	Date of penalty Order	Amount of Penalty imposed	T.R.No. & Date of deposit of penalty
1	2018/8/2	8428	7	M/s Bidlan Store	complaint	6-Sep-18	5000	02/03/2019, APPR Code713810
2	2018/8/3	5412	1	M/s Jeet Ram	-do-	5-Sep-18	1000	18/09/2018, APPR code 010205
3	2018/8/3	8926	9	R.G. Store	-do-	10-Aug-18	2000	06/09/2018, APPR CODE UNI000
4	2018/6/22	5555	10	M/s HarbansLal	-do-	22-Jun-18	2000	30/06/18, APPR code031060
5	2018/7/21	4437	10	M/s Ram ChanderBhagwat Prasad	-do-	21-Jul-18	2000	23/08/18, APPR Code687785
6	2018/8/10	9214	5	m/S Abhinav Store	-do-	10-Aug-18	2000	30/8/2018, APPR code938510


28/09/2022



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7	2018/10/15	3401	8	M/s Mahender Store	-do-	15-Oct-18	10000	04/01/19,APPR Code290046
8	2018/10/8	4437	10	M/sRamchanderBhagwat Prasad	-do-	8-Oct-18	2000	08/01/19,APPR Code649442
9	2019/2/18	6697	10	M/s KishoriLalGirdhariLal	-do-	18-Feb-19	500	28/02/19,APPR Code017513
10	2019/2/22	4437	10	M/sRamchanderBhagwat Prasad	-do-	22-Feb-19	1000	05/03/19,APPR Code339224
11	2018/12/22	6694	10	M/s Sewa Ram	-do-	22-Dec-18	1000	Cancelled
12	2019/7/3	7391	5	M/s Varsi Store	Enf. Inspection	3-Jul-19	10000	05/08/19,Rct. No87441
13	2019/8/3	9330	8	M/s Deepak Store	SFA Draft delay	3-Aug-19	5000	13/8/19,Rct. No 87443
14	2019/8/3	9397	7	M/s Pushpa Store	SFA Draft delay	3-Aug-19	5000	27/9/19,Rct.No.87460
15	2019/8/8	5040	10	M/s Janta Store	Enf. Inspection	8-Aug-19	1000	17/8/19,Rct.No. 87447
16	2019/8/8	3914	10	M/s Satpal Suresh Kumar	Enf. Inspection	8-Aug-19	1000	17/8/19,Rct.No. 87448
17	2019/8/22	7431	5	M/s Divakar Store	SFA Draft delay	22-Aug-19	5000	13.07.20APPR Code,10343
18	2019/8/22	8427	7	M/s Bidlan Store	SFA Draft delay	22-Aug-19	5000	22.10.20, APPR Code, 151911
19	2019/8/22	9206	9	M/s Shubham	SFA Draft delay	22-Aug-19	5000	30/8/19,Rtc No. 87458


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				Store				
20	2019/8/23	6487	10	M/s Mam Chandram Kumar	Enf. Inspection	23-Aug-19	1000	28.08.19, Rct.No.87456
21	2019/8/26	6930	6	M/s Friends Prov. Store	Enf. Inspection	26-Aug-19	10000	28.08.19, Rct. No. 87457
22	2019/10/22	9373	7	M/s Konika Associates	SFA Draft delay	22-Oct-19	5000	01.11.19, Rct. No. 87470
23	2019/10/22	4437	10	M/s Ram Chander Bhat	SFA Draft delay	22-Oct-19	5000	15.07.20, APPR Code 441382
24	2019/10/22	5172	8	M/s Kanwal Singh	SFA Draft delay	22-Oct-19	5000	31.10.19, Rct. No. 87467
25	2019/10/22	8596	7	M/s Anand Departmental	SFA Draft delay	22-Oct-19	5000	16.07.20, APPR Code, 23137

Necessary steps should be taken so that such practice can be stopped and take appropriate actions against the above said depot holders under intimation to audit along with other similar cases.

Para-15

PARA 02: Non-deposit the amount of penalty of Rs.30000/- on FPS.

(Observation Memo No. 3 Dated: 19.02.2021)

The departmental imposes penalty on FPS due to violation of the departmental instructions issued from time to time. The concerned defaulter has to deposit the amount of penalty within seven days from the date of order issued as per conditions laid down in the said orders.

During test check of records, it has been observed that the penalties were imposed by the competent authority but it is revealed that defaulters have not deposited the penalty. The detail of some cases is as under:

S.No	FPS No	Order No. & dated	Amount of penalty(Rs.)	Amount deposited (Rs.)	Remarks
1	5513	642-45 dt.04.07.2020	10000	Security Deposit not forfeited	Order reg. forfeit of Security deposit

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		1442-45 dt.23.12.2020	10000		
3	9103	1602-05 dt. 20.01.21	10000	Security Deposit not forfeited	Order reg. forfeit of Security deposit
4	4437	03.10.19	10000	Security Deposit not forfeited	
		TOTAL	30000		

Necessary steps should be taken to encash the forfeited amount of security deposits at the earliest and deposit the amount in question into the government account and take appropriate actions against the above said depot holders under intimation to audit along with other similar cases.

Para-16

PARA No.3: unclaimed amount of Security Deposit in r/o FPS.

(Observation Memo No. 2 Dated: 19.02.2021)

As per information provided by the department related to security deposit, it has been observed that security deposit pertaining to concerned FPS is lying with the department for more than three completed account years. The detail of some cases is as under:

S.No.	Name of FPS	FPS No.	Circle No.	Name of Bank & FDR No.	Date of Deposit	Amount Rs.
1	M/s Roshan Ali	5586	8	Axis Bank, 915040017072721	18/04/2015	10,000/-
2	M/s Durga Store	8666	8	Axis Bank, 915040017682014	22/04/2015	10,000/-
3	M/s ShriDurga Mata Store	9067	1	Axis Bank, 915040018817644	29/04/2015	10,000/-
4	M/s Nitin Store	8430	7	The Delhi State Co- operative Bank Ltd., 168174	1/5/2015	10,000/-
5	M/s Kaushik Provisional Store	8532	8	Delhi NagrikSehkari Bank Ltd., 38007	2/5/2015	10,000/-
6	M/s Jagram Ganga Ram	6436	10	Axis Bank, 915040017630851	5/5/2015	10,000/-

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7	M/s Kalyan Chand	5652	8	Axis Bank, 915040023816759	1/6/2015	10,000/-
8	M/s Hajari Lal Jagdish Prasad	1170	8	SBI, 34959136075	11/6/2015	10,000/-
9	M/s Sampat Ram Roshan Lal	3267	10	Indraprastha Sehkari Bank Ltd., 38608	11/6/2015	10,000/-
10	M/s Balaji Provisional Store	9061	1	Axis Bank, 915040029416283	2/7/2015	10,000/-
11	M/s Pushpa Lata Rishi Prakash	8429	13	Axis Bank, 915040036058410	4/8/2015	10,000/-
12	M/s Ganesh Khadya Bhandar	8403	13	Uco Bank, 20070310033326	7/10/2015	10,000/-
13	M/s Garg Departmental Store	7548	8	SBI, 34958999930	21/10/2015	10,000/-
14	M/s Guta Store	9217	6	Canara Bank, 2590401010237/1	23/10/2015	10,000/-
15	M/s Narv Baba Store	9215	5	Vijaya Bank, 601203311005285	23/10/2015	10,000/-
16	M/s Mukesh Kumar Provisional Store	9184	1	Bank Of Baroda, 48750300000607	2/11/2015	10,000/-
17	M/s Ruchi Store	9216	6	ICICI Bank Ltd., 071513000537	2/11/2015	10,000/-
18	M/s J.K. Store	8963	5	Axis Bank, 916040011549640	8/3/2016	10,000/-
19	M/s Hans Store	7863	7	Axis Bank, 916040016843507	23/03/2016	10,000/-
20	M/s Harbans Lal	5555	10	Axis Bank, 916040016776575	26/03/2016	10,000/-

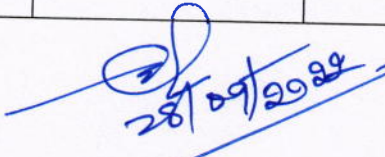
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21	M/s NarsinghChawla	6851	5	Axis Bank, 916040022392787	26/04/2016	10,000/-
22	M/s Ankit Store	9304	6	Oriental Bank of Commerce, 16103031026474	16/09/2016	10,000/-
23	M/s Janta Store	9332	8	PNB, 061200PU00018702	16/11/2016	10,000/-
24	M/s Hanuman Store	9340	8	Delhi NagrikSehkari Bank Ltd., 38515	21/12/2016	10,000/-
25	M/s Yadav Provision Store	9344	7	State Bank of Patiala, 65276416466	28/12/2016	10,000/-
26	M/s Vikas Provisional Store	9372	7	PNB, 295800PU00012020	19/06/2017	10,000/-
27	M/s Konika & Associates	9373	7	Oriental Bank of Commerce, 09963031106961	23/06/2017	10,000/-
28	M/s Kaushik General/Food Store	9370	7	Union Bank, 303147179	29/06/2017	10,000/-
29	M/s Dehati Store	8435	7	Corporation Bank, 1000671244	31/08/2017	10,000/-
30	M/s Jeet Ram	5412	1	Axis Bank, 917040065218537	21/09/2017	10,000/-
31	M/s Jai Mata Store	9398	6	Axis Bank, 917040080252994	1/12/2017	10,000/-
32	M/s Amit Store	9399	6	Corporation Bank, 1000869370	6/12/2017	10,000/-
					TOTAL	320000


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Necessary steps should be taken to disburse the outstanding amount to the individual concerned under intimation to audit. If it is not possible to disburse the outstanding amount to the individual concerned then it should be deposited into government account.

Para-17

PARA 04: Irregularities in issuance of Temporary Licences.

(Observation Memo No. 6


Dated: 23.02.2021)

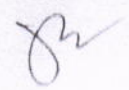
As per Order No.F.5(7)/P&C/Misc/P.File/1071-1075 dated 27.07.15 and Circular No.F5(7)/P&C/Misc/1071-75 dated 27.07.2015, Temporary licence will be valid only for a period of 3 months It will be granted only in case of immediate necessity when it is not possible to supply Specified Food Articles(SFA) through the existing network of FPS. Whenever there is urgent need for grant of a temporary FPS licensees, the Assistant Commissioner concerned shall record the reasons in writing on the file and issue a public notice inviting applications for grant of such licence. The notice shall be pasted on the notice board of the offices of the Asstt. Commissioners and all circle offices of the district, giving two days time to submit the application.

On scrutiny of records, it has been observed that in many cases temporary licences are being issued for the continuous basis, however, Temporary licence will be granted only in case of immediate necessity when it is not possible to supply SFA through the existing network of FPS. The detail of some cases is as under:

S.No	Circle No.	FPS No & Date of issue of Temporary Licence	Name	Period of issuance of Temporary Licence
1	05(Badli), Village Badli	19.09.2019	M/S Janta Store	01.10.2019 - 31.12.2019
		20.12.2019	-do-	01.01.2020 - 23.07.2020
		25.07.2020	-do-	01.08.2020 to 31.10.2020
		04.11.2020	-do-	03.11.2020 - 02.02.2021
		11.2021	-do-	03.02.2021 - 02.05.2021
2	05(Badli), Bhalswa Dairy	9541	M/S Balaji Store	01.02.202 to 23.07.2020
		9574 dt. 06.08.2020	-do-	06.08.2020 to 05.11.2020
		9590	-do-	06.11.2020 to 05.02.2021
		9603	-do-	06.02.2021 to 05.05.2021
3	07(Bawana) Bawana	9542	M/s Janta Store	01.03.2020 to 31.08.2020

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		9577	-do-	01.09.2020 to 30.11.2020
		9592	-do-	01.12.2020 to 28.02.2021
		9611	-do-	01.03.2021 to 31.05.2021

It is observed that the department has not given due consideration while permitting Temporary Licences. The department should given due consideration while permitting Temporary Licences.

Para-18

PARA 05: Irregularities in depositing of Receipts of Rs.668399/- and shortcomings in maintenance of related records.

(observation Memo No. 5 Dated: 23.02.2021)

During test check of Receipts, the following discrepancies have been observed:

It has been observed that Receipts in the form of renewal of Fees /issuing of Licence for FPS are being received by the department through e-POS machine. The amount in question has not been transferred to Government account and this resulted in blockage of funds without proper utilization in particular related heads. The detail of receipts are as under :

S.No	Period	Amount received	Remarks
1	03.02.2017 to 31.03.2018	290115/-	Receipts not transferred into govt. account till date.
2	01.04.2018 to 31.03.2019	345480/-	
3	01.04.2019 to 31.03.2020	32804/-	
	Total	668399/-	

Further guidelines were issued by Principal Accounts Office, Govt. of NCT of Delhi vide No.F.4(14)/2016/T-1/Pr.AO/33-133 dated 01.01.2017 regarding accounting/reconciliation procedure to be followed by DDOs, receiving Non-Tax Revenue receipts through POS Terminals states that

- (1) Valuable Register should be maintained in GAR 5, & in column no.(4)of register, RREF number with date generated through the POS machine will be mentioned. In this regard, office is not maintaining the above record and entries made in the ruled register, which is not authenticated by H.O.O/D.D.O.
- (2) GAR 7 should be prepared by the office in respect of all payments and submitted in the bank mentioning the RREF Number with date in relevant column of the form, which is also not being done by the office.
- (3) Reconciliation of receipts will be made by the department with PAO on monthly basis as per the existing system. The same has not been done by the department till date.

Further, it is pointed out that the interest on receipts has also not been credited by the bank. In many of receipts deposited through POS machine, the amount has been debited by the bank in the form of charges.





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PARA 06: Irregular fixation of Pay.

(Observation Memo No. 11 Dated: 25.02.202)

Benefit of pay fixation available at the time of regular promotion shall also be allowed at the time of financial up gradation under the scheme. Therefore, the pay shall be raised by 3% of the total pay in the pay band and the grade pay drawn before such upgradation. There shall, however, be no further fixation of pay at the time of regular promotion/grant of Non Functional Scales, if it is in the same grade pay as granted under MACPS. However, at the time of actual promotion/grant of Non Functional Scale, if it happens to be in a post carrying higher grade pay than what is available under MACPS, no pay fixation would be available and only difference of grade pay would be made available. At the time of such regular promotion/grant of Non-Functional Scale to the higher grade pay than what has given under MACPS, the employee shall have the option to draw the difference of Grade Pays from the date of such regular promotion/grant of Non-Functional Scale or the date of accrual of next increment in the pay allowed under MACP.

During the test check of service books, it has been observed that at the time of grant of NFSG, the pay fixation has not been done correctly. The detail of some cases is as under:

(I) Sh. Vinod Kumar, Grade I /Supdt.:

Period	Pay fixed by the Deptt.	Pay to be fixed	Remarks
01.07.2008	9980 + 2400 = 12380	9980 + 2400 = 12380	
01.09.2008	10360 + 2800 = 13160	10360 + 2800 = 13160	Grant of MACP
01.07.2009	10760 + 2800 = 13560	10760 + 2800 = 13560	
01.07.2010	11170 + 2800 = 13970	11170 + 2800 = 13970	
22.06.2011	11170 + 4200 = 15370	11170 + 4200 = 15370	NFSG granted
01.07.2011	11590 + 4200 = 14390 (accrual of increment) 12030 + 4200 = 16230 (annual increment)	11590 + 4200 = 15790	
01.07.2012	12520 + 4200 = 16720	12070 + 4200 = 16270	
01.07.2013	13030 + 4200 = 17230	12560 + 4200 = 16760	
13.09.2013	13030 + 4600 = 17630	13070 + 4600 = 17670	Promotion as Grade-II/H.C.
01.07.2014	13560 + 4600 = 18160	13600 + 4600 = 18200	
01.07.2015	14110 + 4600 = 18710	14550 + 4600 = 18750	
01.01.2016	18710 x 2.57 = 48085 49000	18750 x 2.57 = 48187.5 49000	

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28/09/2022

Sh.VINOD KUMAR, GRADE I/Supdt.

29/0

Drawn								Due						
Month	Basic	G.P	Total Pay	DA	DA	HRA	Total	Basic	Grade	Pay	DA	HRA	Total	Diff
01-Jul-11	12030	4200	16230	2%	325	4869	21424	11590	4200	15790	316	4737	20843	58
01-Aug-11	12030	4200	16230	2%	325	4869	21424	11590	4200	15790	316	4737	20843	58
01-Sep-11	12030	4200	16230	2%	325	4869	21424	11590	4200	15790	316	4737	20843	58
01-Oct-11	12030	4200	16230	2%	325	4869	21424	11590	4200	15790	316	4737	20843	58
01-Nov-11	12030	4200	16230	2%	325	4869	21424	11590	4200	15790	316	4737	20843	58
01-Dec-11	12030	4200	16230	2%	325	4869	21424	11590	4200	15790	316	4737	20843	58
01-Jan-12	12030	4200	16230	6%	974	4869	22073	11590	4200	15790	947	4737	21474	59
01-Feb-12	12030	4200	16230	6%	974	4869	22073	11590	4200	15790	947	4737	21474	59
01-Mar-12	12030	4200	16230	6%	974	4869	22073	11590	4200	15790	947	4737	21474	59
01-Apr-12	12030	4200	16230	6%	974	4869	22073	11590	4200	15790	947	4737	21474	59
01-May-12	12030	4200	16230	6%	974	4869	22073	11590	4200	15790	947	4737	21474	59
01-Jun-12	12030	4200	16230	6%	974	4869	22073	11590	4200	15790	947	4737	21474	59
01-Jul-12	12520	4200	16720	9%	1505	5016	23241	12070	4200	16270	1464	4881	22615	62
01-Aug-12	12520	4200	16720	9%	1505	5016	23241	12070	4200	16270	1464	4881	22615	62
01-Sep-12	12520	4200	16720	9%	1505	5016	23241	12070	4200	16270	1464	4881	22615	62
01-Oct-12	12520	4200	16720	9%	1505	5016	23241	12070	4200	16270	1464	4881	22615	62
01-Nov-12	12520	4200	16720	9%	1505	5016	23241	12070	4200	16270	1464	4881	22615	62
01-Dec-12	12520	4200	16720	9%	1505	5016	23241	12070	4200	16270	1464	4881	22615	62
01-Jan-13	12520	4200	16720	12%	2006	5016	23742	12070	4200	16270	1952	4881	23103	639
01-Feb-13	12520	4200	16720	12%	2006	5016	23742	12070	4200	16270	1952	4881	23103	639
01-Mar-13	12520	4200	16720	12%	2006	5016	23742	12070	4200	16270	1952	4881	23103	639
01-Apr-13	12520	4200	16720	12%	2006	5016	23742	12070	4200	16270	1952	4881	23103	639
01-May-13	12520	4200	16720	12%	2006	5016	23742	12070	4200	16270	1952	4881	23103	639
01-Jun-13	12520	4200	16720	12%	2006	5016	23742	12070	4200	16270	1952	4881	23103	639
01-Jul-13	13030	4200	17230	16%	2757	5169	25156	12560	4200	16760	2682	5028	24470	686
01-Aug-13	13030	4200	17230	16%	2757	5169	25156	12560	4200	16760	2682	5028	24470	686
01.09 to														
12-Sep-13	5212	1680	6892	16%	1103	2068	10063	5024	1680	6704	1073	2011	9788	275
13-Sep-13														
to 30.09.13	7818	2760	10578	16%	1692	3173	15443	7842	2760	10602	1696	3181	15479	-36
01-Nov-13	13030	4600	17630	16%	2821	5289	25740	13070	4600	17670	2827	5301	25798	-58
01-Dec-13	13030	4600	17630	16%	2821	5289	25740	13070	4600	17670	2827	5301	25798	-58
01-Jan-14	13030	4600	17630	22%	3879	5289	26798	13070	4600	17670	3887	5301	26858	-60
01-Feb-14	13030	4600	17630	22%	3879	5289	26798	13070	4600	17670	3887	5301	26858	-60
01-Mar-14	13030	4600	17630	22%	3879	5289	26798	13070	4600	17670	3887	5301	26858	-60
01-Apr-14	13030	4600	17630	22%	3879	5289	26798	13070	4600	17670	3887	5301	26858	-60
01-May-14	13030	4600	17630	22%	3879	5289	26798	13070	4600	17670	3887	5301	26858	-60
01-Jun-14	13030	4600	17630	22%	3879	5289	26798	13070	4600	17670	3887	5301	26858	-60
01-Jul-14	13560	4600	18160	27%	4903	5448	28511	13600	4600	18200	4914	5460	28574	-63
01-Aug-14	13560	4600	18160	27%	4903	5448	28511	13600	4600	18200	4914	5460	28574	-63
01-Sep-14	13560	4600	18160	27%	4903	5448	28511	13600	4600	18200	4914	5460	28574	-63
01-Oct-14	13560	4600	18160	27%	4903	5448	28511	13600	4600	18200	4914	5460	28574	-63
01-Nov-14	13560	4600	18160	27%	4903	5448	28511	13600	4600	18200	4914	5460	28574	-63

28/09/2022

8

Sh.VINOD KUMAR, GRADE I/Supdt.

Drawn								Due							
Month	Basic	G.P	Total Pay	DA	DA	HRA	Total	Basic	Grade	Pay	DA	HRA	Total	Diff.	
01-Jul-11	12030	4200	16230	2%	325	4869	21424	11590	4200	15790	316	4737	20843	581	
01-Aug-11	12030	4200	16230	2%	325	4869	21424	11590	4200	15790	316	4737	20843	581	
01-Sep-11	12030	4200	16230	2%	325	4869	21424	11590	4200	15790	316	4737	20843	581	
01-Oct-11	12030	4200	16230	2%	325	4869	21424	11590	4200	15790	316	4737	20843	581	
01-Nov-11	12030	4200	16230	2%	325	4869	21424	11590	4200	15790	316	4737	20843	581	
01-Dec-11	12030	4200	16230	2%	325	4869	21424	11590	4200	15790	316	4737	20843	581	
01-Jan-12	12030	4200	16230	6%	974	4869	22073	11590	4200	15790	947	4737	21474	599	
01-Feb-12	12030	4200	16230	6%	974	4869	22073	11590	4200	15790	947	4737	21474	599	
01-Mar-12	12030	4200	16230	6%	974	4869	22073	11590	4200	15790	947	4737	21474	599	
01-Apr-12	12030	4200	16230	6%	974	4869	22073	11590	4200	15790	947	4737	21474	599	
01-May-12	12030	4200	16230	6%	974	4869	22073	11590	4200	15790	947	4737	21474	599	
01-Jun-12	12030	4200	16230	6%	974	4869	22073	11590	4200	15790	947	4737	21474	599	
01-Jul-12	12520	4200	16720	9%	1505	5016	23241	12070	4200	16270	1464	4881	22615	626	
01-Aug-12	12520	4200	16720	9%	1505	5016	23241	12070	4200	16270	1464	4881	22615	626	
01-Sep-12	12520	4200	16720	9%	1505	5016	23241	12070	4200	16270	1464	4881	22615	626	
01-Oct-12	12520	4200	16720	9%	1505	5016	23241	12070	4200	16270	1464	4881	22615	626	
01-Nov-12	12520	4200	16720	9%	1505	5016	23241	12070	4200	16270	1464	4881	22615	626	
01-Dec-12	12520	4200	16720	9%	1505	5016	23241	12070	4200	16270	1464	4881	22615	626	
01-Jan-13	12520	4200	16720	12%	2006	5016	23742	12070	4200	16270	1952	4881	23103	639	
01-Feb-13	12520	4200	16720	12%	2006	5016	23742	12070	4200	16270	1952	4881	23103	639	
01-Mar-13	12520	4200	16720	12%	2006	5016	23742	12070	4200	16270	1952	4881	23103	639	
01-Apr-13	12520	4200	16720	12%	2006	5016	23742	12070	4200	16270	1952	4881	23103	639	
01-May-13	12520	4200	16720	12%	2006	5016	23742	12070	4200	16270	1952	4881	23103	639	
01-Jun-13	12520	4200	16720	12%	2006	5016	23742	12070	4200	16270	1952	4881	23103	639	
01-Jul-13	13030	4200	17230	16%	2757	5169	25156	12560	4200	16760	2682	5028	24470	686	
01-Aug-13	13030	4200	17230	16%	2757	5169	25156	12560	4200	16760	2682	5028	24470	686	
01.09 to 12-Sep-13	5212	1680	6892	16%	1103	2068	10063	5024	1680	6704	1073	2011	9788	275	
13-Sep-13 to 30.09.13	7818	2760	10578	16%	1692	3173	15443	7842	2760	10602	1696	3181	15479	-36	
01-Nov-13	13030	4600	17630	16%	2821	5289	25740	13070	4600	17670	2827	5301	25798	-58	
01-Dec-13	13030	4600	17630	16%	2821	5289	25740	13070	4600	17670	2827	5301	25798	-58	
01-Jan-14	13030	4600	17630	22%	3879	5289	26798	13070	4600	17670	3887	5301	26858	-60	
01-Feb-14	13030	4600	17630	22%	3879	5289	26798	13070	4600	17670	3887	5301	26858	-60	
01-Mar-14	13030	4600	17630	22%	3879	5289	26798	13070	4600	17670	3887	5301	26858	-60	
01-Apr-14	13030	4600	17630	22%	3879	5289	26798	13070	4600	17670	3887	5301	26858	-60	
01-May-14	13030	4600	17630	22%	3879	5289	26798	13070	4600	17670	3887	5301	26858	-60	
01-Jun-14	13030	4600	17630	22%	3879	5289	26798	13070	4600	17670	3887	5301	26858	-60	
01-Jul-14	13560	4600	18160	27%	4903	5448	28511	13600	4600	18200	4914	5460	28574	-63	
01-Aug-14	13560	4600	18160	27%	4903	5448	28511	13600	4600	18200	4914	5460	28574	-63	
01-Sep-14	13560	4600	18160	27%	4903	5448	28511	13600	4600	18200	4914	5460	28574	-63	
01-Oct-14	13560	4600	18160	27%	4903	5448	28511	13600	4600	18200	4914	5460	28574	-63	
01-Nov-14	13560	4600	18160	27%	4903	5448	28511	13600	4600	18200	4914	5460	28574	-63	

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28/09/2022

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27

8

01-Jan-14	13560	4600	18160	27%	4903	5448	28511	13600	4600	18200	4914	5460	28574	-6
01-Jan-15	13560	4600	18160	35%	6356	5448	29964	13600	4600	18200	6370	5460	30030	-6
01-Feb-15	13560	4600	18160	35%	6356	5448	29964	13600	4600	18200	6370	5460	30030	-6
01-Mar-15	13560	4600	18160	35%	6356	5448	29964	13600	4600	18200	6370	5460	30030	-6
01-Apr-15	13560	4600	18160	35%	6356	5448	29964	13600	4600	18200	6370	5460	30030	-6
01-May-15	13560	4600	18160	35%	6356	5448	29964	13600	4600	18200	6370	5460	30030	-6
01-Jun-15	13560	4600	18160	35%	6356	5448	29964	13600	4600	18200	6370	5460	30030	-6
01-Jul-15	14110	4600	18710	45%	8420	5613	32743	14550	4600	19150	8618	5745	33513	-77
01-Aug-15	14110	4600	18710	45%	8420	5613	32743	14550	4600	19150	8618	5745	33513	-77
01-Sep-15	14110	4600	18710	45%	8420	5613	32743	14550	4600	19150	8618	5745	33513	-77
01-Oct-15	14110	4600	18710	45%	8420	5613	32743	14550	4600	19150	8618	5745	33513	-77
01-Nov-15	14110	4600	18710	45%	8420	5613	32743	14550	4600	19150	8618	5745	33513	-77
01-Dec-15	14110	4600	18710	45%	8420	5613	32743	14550	4600	19150	8618	5745	33513	-77
01-Jan-16	14110	4600	18710	51%	9542	5613	33865	14550	4600	19150	9767	5745	34662	-79
01-Feb-16	14110	4600	18710	51%	9542	5613	33865	14550	4600	19150	9767	5745	34662	-79
01-Mar-16	14110	4600	18710	51%	9542	5613	33865	14550	4600	19150	9767	5745	34662	-79
01-Apr-16	14110	4600	18710	51%	9542	5613	33865	14550	4600	19150	9767	5745	34662	-79
01-May-16	14110	4600	18710	51%	9542	5613	33865	14550	4600	19150	9767	5745	34662	-79
01-Jun-16	14110	4600	18710	51%	9542	5613	33865	14550	4600	19150	9767	5745	34662	-79
01-Jul-16	14680	4600	19280	58%	11182	5784	36246	14720	4600	19320	11206	5796	36322	-7
01-Aug-16	14680	4600	19280	58%	11182	5784	36246	14720	4600	19320	11206	5796	36322	-7
01-Sep-16	14680	4600	19280	58%	11182	5784	36246	14720	4600	19320	11206	5796	36322	-7
01-Oct-16	14680	4600	19280	58%	11182	5784	36246	14720	4600	19320	11206	5796	36322	-7
01-Nov-16	14680	4600	19280	58%	11182	5784	36246	14720	4600	19320	11206	5796	36322	-7
01-Dec-16	14680	4600	19280	58%	11182	5784	36246	14720	4600	19320	11206	5796	36322	-7
01-Jan-17	14680	4600	19280	65%	12532	5784	37596	14720	4600	19320	12558	5796	37674	-7
01-Feb-17	14680	4600	19280	65%	12532	5784	37596	14720	4600	19320	12558	5796	37674	-7
01-Mar-17	14680	4600	19280	65%	12532	5784	37596	14720	4600	19320	12558	5796	37674	-7
01-Apr-17	14680	4600	19280	65%	12532	5784	37596	14720	4600	19320	12558	5796	37674	-7
01-May-17	14680	4600	19280	65%	12532	5784	37596	14720	4600	19320	12558	5796	37674	-7
01-Jun-17	14680	4600	19280	65%	12532	5784	37596	14720	4600	19320	12558	5796	37674	-7
01-Jul-17	15260	4600	19860	72%	14299	5958	40117	15300	4600	19900	14328	5970	40198	-8

Total

462

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4624

Handwritten initials: JB

6
425
100
0
0 4230

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(II) Sh.RajuRam,ASO

Period	Pay fixed by the Deptt.	Pay to be fixed	Remarks
01.07.2009	9530 + 2400	9530 + 2400	
01.11.2009	9890 + 2800	9890 + 2800	Grant of MACP
01.07.2010	10270 + 2800	10270 + 2800	
01.01.2016	39200	39200	
01.07.2016	40400	40400	
01.01.2017	42300	41100	NFSG granted in the Level- 6
01.07.2017	43600	42300	
01.07.2018	44900	43600	
08.03.2019	44900	44900	Reg hr II
07.07.2019	46200	46200	
01.07.2020	47600	47600	

Sh. RAJURAM.ASO

Month	Drawn							Due						
	Basic	GP	Total Pay	DA Rate	DA	HRA	Total	Basic	G.P	Pay	DA	HRA	Total	Diff.
01-Jan-17	42300	0	42300	2%	846	0	43146	41100	0	41100	822	0	41922	1224
01-Feb-17	42300	0	42300	2%	846	0	43146	41100	0	41100	822	0	41922	1224
01-Mar-17	42300	0	42300	2%	846	0	43146	41100	0	41100	822	0	41922	1224
01-Apr-17	42300	0	42300	2%	846	0	43146	41100	0	41100	822	0	41922	1224
01-May-17	42300	0	42300	2%	846	0	43146	41100	0	41100	822	0	41922	1224
01-Jun-17	42300	0	42300	2%	846	0	43146	41100	0	41100	822	0	41922	1224
01-Jul-17	43600	0	43600	2%	872	5400	49872	42300	0	42300	846	5253	48399	1473
01-Aug-17	43600	0	43600	2%	872	10464	54936	42300	0	42300	846	10152	53298	1638
01-Sep-17	43600	0	43600	2%	872	10464	54936	42300	0	42300	846	10152	53298	1638
01-Oct-17	43600	0	43600	2%	872	10464	54936	42300	0	42300	846	10152	53298	1638
01-Nov-17	43600	0	43600	2%	872	10464	54936	42300	0	42300	846	10152	53298	1638
01-Dec-17	43600	0	43600	2%	872	10464	54936	42300	0	42300	846	10152	53298	1638
01-Jan-18	43600	0	43600	2%	872	10464	54936	42300	0	42300	846	10152	53298	1638
01-Feb-18	43600	0	43600	2%	872	10464	54936	42300	0	42300	846	10152	53298	1638

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28/09/2022

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01-Mar-18	43600	0	43600	2%	872	10464	54936	42300	0	42300	846	10152	53298	1638
01-Apr-18	43600	0	43600	2%	872	10464	54936	42300	0	42300	846	10152	53298	1638
01-May-18	43600	0	43600	2%	872	10464	54936	42300	0	42300	846	10152	53298	1638
01-Jun-18	43600	0	43600	2%	872	10464	54936	42300	0	42300	846	10152	53298	1638
01-Jul-18	44900	0	44900	2%	898	10464	56262	43600	0	43600	872	10152	54624	1638
01-Aug-18	44900	0	44900	2%	898	10776	56574	43600	0	43600	872	10474	54946	1628
12-Sep-18	44900	0	44900	2%	898	10776	56574	43600	0	43600	872	10474	54946	1628
13-Sep-18	44900	0	44900	2%	898	10776	56574	43600	0	43600	872	10474	54946	1628
01-Nov-18	44900	0	44900	2%	898	10776	56574	43600	0	43600	872	10474	54946	1628
01-Dec-18	44900	0	44900	2%	898	10776	56574	43600	0	43600	872	10474	54946	1628
01-Jan-19	44900	0	44900	2%	898	10776	56574	43600	0	43600	872	10474	54946	1628
01-Feb-19	44900	0	44900	2%	898	10776	56574	43600	0	43600	872	10474	54946	1628
07-Mar-19	10138	0	10138	2%	203	2289	12630	9845	0	9845	197	2363	12405	225

DDO is hereby directed to review the cases and rectification be made and recover if any, be made from the employee concerned after due verification of facts and records. Other similar cases may also be reviewed.

Pona-19

PARA 7 Various irregularities in Cash Book
(Observation Memo No. 10 Dated: 25.02.2021)

On scrutiny and test check of the cash book, the following discrepancies have been detected:

In the earlier Audit Report for the period 2015-18, audit authorities was asked to your office to rectify the entries of the Cash Book as the variation was constantly appearing in the cash book.

“ The closing balance of contingency head on 01.03.2016 comes to Rs.6080 but it has been shown as Rs.6280. The closing balance in the the end of the month should Rs.26873 but shown as Rs.27073. The variation is

28/09/2022

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constantly appearing in the cash book, which is irregular". However, it is noticed that no action has been taken by your office.

Further, it has been observed that closing balance has not properly bifurcated on the payment side.

Page counting certificate duly signed by the DDO which is required to be recorded on the first page of the PBR has not been found recorded.

DDO is hereby directed to review the Cash Book thoroughly and rectification be made in the Cash Book.

Para-20

PARA 08: Discrepancies in contingency bills

(Observation Memo No. 12

Dated: 25.02.2021)

During the test check of contingencies bills, it has been observed that amount has been incurred beyond the power delegated to Head of Office.

Bill No. & Date	Items/Repair	Amount (Rs.)	Delegation Powers of Head of Office	Delegation Powers of Head of Deptt.
CB-81 dated 11/07/2019	Purchase of stamps	Rs. 1805/- (Purchase of stamps)	Rs. 500/- per annum	Full Powers
CB-84 dated 11/07/2019	Repair of AC	Rs. 10,000/- (Repair of AC)	Rs. 5000/-per annum	Rs. 10,000

The HOO is hereby directed to get ex-post facto sanction for the abovementioned from the HOD and other similar cases may be reviewed at their own.

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Para 09

PARA 09: Irregularities in renewal of licenses of Fair Price Shops :

(Observation Memo No. 13 Dated: 25.02.2021)

As per orders issued by Department of Food Supplies and Consumer Affairs, GNCTD, New Delhi, Order No. F.5(7)/P&C/Misc./P.File/1071-1075 dated 27/07/2015 certain guidelines are laid down for issue of licence of Fair Price Shops(FPS) in Delhi, which are as under :-

Point (1) Types of Licenses : Regular License will be issued for a period of three years and

may be renewed as per the laid procedure.

Educational Qualification : In case of an individual candidate, he must be at least class 10th


pass from any recognized Board in India.

(7) Submission of the application: Proof of legal possession of the proposed premises.

During the test check of records, it has been observed that the renewal of licences of Fair Price Shops(FPS) were done without obtaining the requisite documents. The detail of some cases is as under:

Name of FPS Holder	FPS No.	Documents not collected by the Department
M/s Rasida Begum	FPS No. 7391	Proof of Education qualification
M/s Jeet Ram	FPS No. 5412	Proof of Education qualification
M/s Khanna Store	FPS No. 6330	Proof of Rent Agreement/Ownership deed

The HOO is hereby directed to follow the guidelines issued time to time by the department in the renewal/issuances of licenses of Fair Price Shops.


28/09/2022



PARA 10: Non-Production of Records

The following records/information was not produced to audit:

(A)

- 1. Consumable Stock Register
- 2. Non-Consumable Stock Register
- 3. Property Register

(B) **Non-Production of records(2015-18)**

- 1. Purchase Files for the period 2015-18.
- 2. Consumable Stock Register
- 3. Non-Consumable Stock Register

(C) **Non-Production of records(2012-15)**

- 1. Purchase Files for the period 2012-15.
- 2. Spouse Information
- 3. Consumable Stock Register for the period 2012-13
- 4. Non-Consumable Stock Register for the period 2012-13 & 2014-15
- 5. LTC/Leave Encashment/Tuition Fees Registers for the period 2012-14.

Make it ensure to produce the said records to next audit.

(Ravi Razdan)
A.A.O

(Reema Sakhujia)
I.A.O. Audit Party No. XII

28/09/2022

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Greta Girdhar-
IAs / Audit Party-24*

TAN 01:-Shortcoming in the maintenance of Pay Bill Registers

(Observation Memo No. 07 Dated: 24.2.2021)

During the test check of Pay Bill Register for the audit period the following irregularities have been noticed:-

- 1.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 completely in the PBR. Apart from the name, 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 are not written in the PBR.
2. Numerous cutting and overwriting made has not been attested by theDDO/HOO.
- 3.Monthly entries in PBR have not been verified and signed by the D.D.O. for its correctness, which is irregular.
- 4.Totalling of the columns in the PBR has not been done which is mandatory for income Tax calculation.
5. Page counting certificate duly signed by the DDO which is required to be recorded on the first page of the PBR has not been found recorded.

The HOO is hereby advised to remove the abovementioned discrepancies.

TAN 02: - Improper maintenance of Service Books.

(Observation Memo No. 09

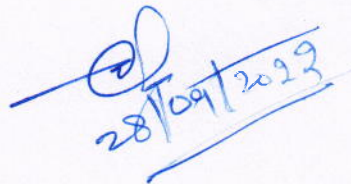
Dated:-24.02.2021)

During the test check of Service Books maintained in the office, the following shortcomings have been observed:

(1)Credit of Earned Leave

The Earned leave is credited (for the half year in which a Government servant is appointed) at the rate of 2.5 days for each completed calendar month of service which he is likely to render in the calendar half year in which he is appointed.However, it has been observed that earned leave has not been credited correctly. For example,

The date of appointment of Sh.Parvesh, Jr. Asstt. is 15.10.2018. 07 earned leave instead of 05 for the period 15.10.2018 to 31.12.2018 has been credited in his service book, which is not correct.





(2) **Service Book to be shown to the official every year**

SR-202 stipulates that Service Book is 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 duly been verified and certified as such, before affixing his signature. However, it has been observed that the Service Book was shown to none of the official as there was no signature of the official obtained in the Service Book.

(3) **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 this has not been followed in most of the cases.

(4) **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 or 5 years before the date of retirement whichever is earlier and a certificate be issued in the prescribed form no. 24 to the officer/official concerned. The said certificate has not been found pasted in most of the Service Book of the officer/official after verification of service from the concerned PAO.

(5) **Entry of Aadhar Number in Service Book.**

Entry of Aadhaar Number has not been made in the service book in case of several officials as per instructions circulated by the Pr. Secretary (Finance), Finance Deptt., GNCT of Delhi vide No. F.3(03)/2015/T-1/Pr.AO/2017-26 dated 10/09/2015. It has further been advised that detail of Aadhaar Number of employee in pension papers of the retirees should invariably made so as to enable the PAO to mention the details of Aadhaar Number in Pension Payment Orders.

The HOO is hereby advised to remove the abovementioned discrepancies.

(Ravi Razdan)
A.A.O

(Reema Sakhuja)
I.A.O. Audit Party No. XII

28/09/2022

PART - II

CURRENT AUDIT REPORT(2019-2022)

PARA NO. 01

(Audit Memo-1

Date:-20/09/2022)

Sub.:- Non deposit of lapsed deposits of Rs. 3.80 Lakhs + It's Accrued interest.

Rule-189(1)(b) of R& P Rules 1983 stipulates that at the end of March every year "All deposits or balances.....unclaimed for more than three complete account years, shall be credited to Govt. under the consolidated fund of India, keeping necessary note in the Register of Deposit....."

Scrutiny of the record pertains to security deposit as-well-as information provided by department reveals that several security deposits are still lying unclaimed & idle in this department despite lapse of more than three years without being transferred into Govt. Accounts as **Lapse Deposits**, which is irregular. Few cases are illustrated below:-

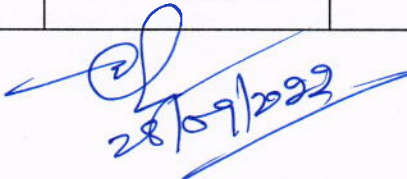
S.No.	Name of FPS/KOD	FPS No.	Circle No.	Name of Bank & FDR No.	Date of Deposit	Amount OF Security-Deposit (in RS.)
1	M/s Laxmi Fair Price Shop	8964	8	Axis Bank, 915040014040228	27/03/2015	10,000/-
2	M/s chauhan Store	8655	6	Delhi State Co-operative Bank, 055915	27/03/2015	10,000/-
3	M/s Gupta Store	7700	13	Axis Bank, 915040013971125	30/03/2015	10,000/-
4	M/s Koshis Self Help Group	9136	8	Axis Bank, 658000PU00016957	01/04/2015	10,000/-
5	M/s Shri Durga Mata Store	9067	1	Axis Bank, 915040018817644	29/04/2015	10,000/-
6	M/s Nitin Store	8430	7	The Delhi State Co-operative Bank Ltd., 168174	1/5/2015	10,000/-
7	M/s Kaushik Provisional Store	8532	8	Delhi Nagrik Sehkhari Bank Ltd., 38007	2/5/2015	10,000/-

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8	M/s the Ashoka Cooperative Society LTD	3253	8	Axis Bank, 915040013632/5	23/03/2015	10,000/-
9	M/s Kalyan Chand	5652	8	Axis Bank, 915040023816759	1/6/2015	10,000/-
10	M/s Hajari Lal Jagdish Prasad	1170	8	SBI, 34959136075	11/6/2015	10,000/-
11	M/s Sampat Ram Roshan Lal	3267	10	Indraprastha Sehkari Bank Ltd., 38608	11/6/2015	10,000/-
12	M/s Ganesh Khadya Bhandar	8403	13	UCO Bank, 20070310033326	06/10/2015	10,000/-
13	M/s Vij Store	6191	10	The Delhi State Cooperation Bank 158962	24/03/2015	10,000/-
14	M/s Anshu Store	9202	9	Axis Bank, 20070310033326	7/10/2015	10,000/-
15	M/s Garg Departmental Store	7548	8	SBI, 34958999930	21/10/2015	10,000/-
16	M/s Guta Store	9217	6	Canara Bank, 2590401010237/1	23/10/2015	10,000/-
17	M/s Narv Baba Store	9215	5	Vijaya Bank, 601203311005285	23/10/2015	10,000/-
18	M/s Mukesh Kumar Provisional Store	9184	1	Bank Of Baroda, 48750300000607	2/11/2015	10,000/-
19	M/s Ruchi Store	9216	6	ICICI Bank Ltd., 071513000537	2/11/2015	10,000/-
20	M/s J.K. Store	8963	5	Axis Bank, 916040011549640	8/3/2016	10,000/-
21	M/s Hans Store	7863	7	Axis Bank, 916040016843507	23/03/2016	10,000/-
22	M/S Khanna Store	6330	5	Axis Bank 915040013709425	23/03/2015	10,000/-

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23	M/S Diwakar Store	7431	5	The Vaish Co-op Bank 055949	23/03/2015	10,000/-
24	M/s Harbans Lal	5555	10	Axis Bank, 916040016776575	26/03/2016	10,000/-
25	M/s Narsingh Chawla	6851	5	Axis Bank, 916040022392787	26/04/2016	10,000/-
26	M/s Ankit Store	9304	6	Oriental Bank of Commerce, 16103031026474	16/09/2016	10,000/-
27	M/s Janta Store	9332	8	PNB, 061200PU00018702	16/11/2016	10,000/-
28	M/s Hanuman Store	9340	8	Delhi Nagrik Sehkari Bank Ltd., 38515	21/12/2016	10,000/-
29	M/s Yadav Provision Store	9344	7	State Bank of Patiala, 65276416466	28/12/2016	10,000/-
30	M/s Vikas Provisional Store	9372	7	PNB, 295800PU00012020	19/06/2017	10,000/-
31	M/s Konika & Associates	9373	7	Oriental Bank of Commerce, 09963031106961	23/06/2017	10,000/-
32	M/s Kaushik General/Food Store	9370	7	Union Bank, 303147179	29/06/2017	10,000/-
33	M/s Dehati Store	8435	7	Corporation Bank, 1000671244	31/08/2017	10,000/-
34	M/s Kamala Store	7761	6	Axis Bank, 915040013928118	24/03/2015	10,000/-
35	M/s Yadav Store	7693	13	Axis Bank, U2340161804	19/03/2015	10,000/-
36	M/s Jai Mata Store	9398	6	Axis Bank, 917040080252994	1/12/2017	10,000/-
37	M/s Thakur Store	8915	5	AxisBank, 915040011324871	09/03/2015	10,000/-


28/09/2023

38	M/s Marwari Provision Store	3875	10	Axis Bank 915040014354459	27/03/2015	10,000/-
				Total		3,80,000/-

Aforesaid Non-deposit of unclaimed & lying idle security deposits of more than three years amounting to Rs. 3,80,000/- + It's accrued final interest is a direct revenue loss to Govt., which is irregular.

The Department may take sincere efforts either to return these FDRs to the concerned FPS Licensees or if it is unclaimed, the same may be deposited into Govt. Account under Rule189.(i) (b) of R& P Rules,1983.


28/09/2022

PARA NO. 02

(Audit Memo-2

Date:-21/09/2022)

Sub.- Irregularities in allotment of Temporary licenses to FPS.

As per guidelines Sl. No. (i) vide circular no. F-5(7)/Misc./Part-file/534-536 dated 18th March 2015- "Temporary License is valid only for a period of three months from the date of issue & shall not be renewed."

Again Sl. No. (iv) of above guidelines also stimulates that –" Temporary License is granted after elaborating the immediate necessity to issue such a license."

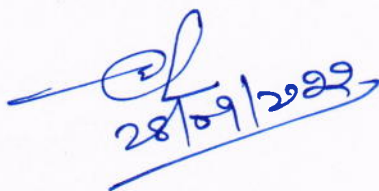
Test check of the record, as-well-as information provided by Department, it reveals that department had issued 04 temporary licenses, in Circle-7, Bawana (02 Nos.) & Circle-5, Badli(02 Nos.) as details given below:-

S N	Circle NO.	FPS No.	Name of FPS	Date of issue	Period of issue of temporary license	
					From	To
1	07 Bawana	9542	Janta Store	27/02/2020	01/03/2020	31/05/2020
		9577	Janta Store	14/08/2020	01/09/2020	30/11/2020
		9592	M/s Janta Store	25/11/2020	01/12/2020	28/02/2021
		9611	M/s Janta Store	18/02/2021	01/03/2021	31/05/2021
		9636	M/s Janta Store	24/05/2021	01/06/2021	29/08/2021
		9654	M/s Janta Store	21/08/2021	30/08/2021	29/11/2021
		9675	M/s Janta Store	23/11/2021	30/11/2021	26/02/2022
		9696	M/s Janta Store	14/02/2022	27/02/2022	26/05/2022
2	07 Bawana	9606	M/s Dabas Store	05/02/2021	01/03/2021	31/05/2021
		9637	M/s Dabas Store	24/05/2021	01/06/2021	29/08/2021
		9655	M/s Dabas Store	21/08/2021	30/08/2021	29/11/2021
		9674	M/s Dabas Store	23/11/2021	30/11/2021	26/02/2022
		9697	M/s Dabas Store	14/02/2022	27/02/2022	26/05/2022
3	05 Badli	9555	Janta Store	25/07/2020	01/08/2020	31/10/2020
		9591	Janta Store	04/11/2020	03/11/2020	02/02/2021
		9602	Janta Store	29/01/2021	03/02/2021	02/05/2021
		9633	Janta Store	12/05/2021	12/05/2021	11/08/2021
		9652	Janta Store	05/08/2021	12/08/2021	09/11/2021
		9672	Ration Store	18/11/2021	18/11/2021	14/02/2022
		9673	Janta Store	18/11/2021	18/11/2021	14/02/2022
		9694	Janta Store	14/02/2022	15/02/2022	14/05/2022
4	05 Badli	9541	Shri Khatu Shyam Store	06/01/2020	01/02/2020	30/04/2020
		9574	Store	06/08/2020	06/08/2020	05/11/2020
		9590	Shri Balaji Store	04/11/2020	06/11/2020	05/11/2020
		9603	Balaji Store	29/01/2021	06/02/2021	05/05/2021
		9632	Balaji Store	12/05/2021	12/05/2021	11/08/2021
		9653	Balaji Store	12/08/2021	12/08/2021	09/11/2021
		9655	Balaji Store	14/02/2022	15/02/2022	14/05/2022
			Shri Khatu Shyam Store			

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Above table reveals that Department had ignored the guidelines, while allotting Temporary Licenses to FPS, which is irregular and needs to be regularized from the competent authority under intimation to audit.


28/09/2023

PARA NO.03

**(Audit Memo-3, (4 Partially Part -A) & 6 (Partially Part -A)
Date:-21/09/2022& 22.09.2022)**

Sub. Irregularities in Cash Deposit pertains to money realized towards sale of empty Gunny Bags pertains to Non-PDS beneficiaries & Lost parts of e-Pos machine.

Rule6(1) of R&P Rules,1983 stipulates that –“ all moneys received by or tendered to Govt. Officers on account of revenue or receipts or dues of the Govt. shall without undue delay be paid in full into the accredited Bank for inclusion in Government Account....”

Scrutiny of the cash book alongwith TR-V & Challan file reveals that the following amount had been received from Sh. Kulbhushan Arora, A.C(N/W).

S. NO.	TR-V & DATE		AMOUNT(In Rs.)	Amount pertains to
	No	Date		
1	87490	08.04.2021	143630	Sale of Gunny Bags under Non-PDS
2	87491	08.04.2021	153000	Lost parts of e-POS machinery earlier installed at FPS
Total			296630	

The department had deposited the above amount in piece-meal, as per the details given below:

S.NO.	CHALLAN NO.& DATE		Amount of challan (In Rs.)	Date of deposit	Delay(in days)
	No.	Date			
1.	1	09.04.2021	49900	09.04.2021	--
2.	2	09.04.2021	49900	09.04.2021	--
3.	3	12.04.2021	49900	12.04.2021	3
4.	4	12.04.2021	49900	12.04.2021	3
5.	5	13.04.2021	43830	15.04.2021	6
6.	6	13.04.2021	49900	15.04.2021	6
7.	15	07.10.2021	3300	25.10.2021	198
Total			296630		

Above table reveals that the department had receipts amounts to Rs.2,96,630/- (1,43,630+1,53,000)received on 08.04.2021 deposited by department in piecemeal during the period 09.04.2021 to 25.10.2021,delay is 3 days to 198 days , which is violation of rule 6(1) of R & P Rules,1983.

Non-deposit of Govt. money into Govt. account in time has resulted undue loss to Govt., which is highly irregular & needs to be regularized from competent authority under intimation to audit.

Similar types of cases needs to be reviewed at the level of HOO.

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28/09/2022

PARA NO. 04

(Audit Memo. No. 07)

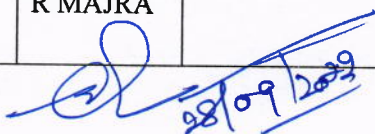
Date: - 23.09.2022)

Sub. Irregularities in issue & linking of Ration Cards.

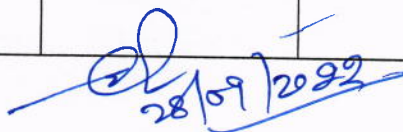
As per order No. F.3(4)/2013/F&S/P&C/NFSA/Pt. file/IX/536-544 dated 21.05.2014 stipulates that maximum limit of Ration Card per shop is 1200, which is fixed for smooth distribution & proper storage of ration in Fare price shops.

On scrutiny of the records and information provided by the department, it has been observed that the following FPS have total no. of cards linked beyond the maximum limit.

S. NO	FPS OWNER NAME	LICE NSE NO.	CIRCLE NO.	FPS NAME	NO. OF CARDS LINKED			
					AAV	PR-S	PR	TOTAL
1	SANDEEP KHATRI	4983	1- NARELA	M/S BHARAT GENERAL STORE	60	106	1209	1375
2	JEETRAM	5412	1- NARELA	JEETRAM	4	63	1155	1222
3	NAREH KUMAR AGGARWAL	7038	1- NARELA	M/S BINDAL STORE	22	139	1177	1338
4	NEETU	8715	1- NARELA	M/S PAL RASHAN BHANDAR	97	78	1124	1299
5	NEEL KAMAL PROVISIONAL STORE	8852	1- NARELA	M/S NEEL KAMAL PROVISIONAL STORE	27	189	991	1207
6	KARAN SINGH	9052	1- NARELA	M/S VINIT PROVIIONAL STORE	84	336	911	1331
7	SHAKUNTLA	9065	1- NARELA	M/S SONI ENTERPRISES	110	76	1026	1212
8	SARLA DEVI	9093	1- NARELA	M/S DESRAJ	201	192	1121	1514
9	PAYAL	9409	1- NARELA	HARSH PROVISIONAL STORE	1	16	887	904
10	RAJ KUMAR SAINI	3702	10- SULTNP UR MAJRA	M/S ATTAR SINGH RAJ KUMAR	79	79	1707	1865
11	SATISH BANSAL	5285	10- SULTNP UR MAJRA	M/S RAM KAILASH SATISH CHANDER	160	182	1000	1342
12	SAMEY SINGH RANA	5370	10- SULTNPU R MAJRA	M/S SAMEY SINGH	120	110	1235	1465

 28/09/2022

13	DHARAMVIR	5415	10-SULTNP UR MAJRA	M/S RAM KRISHNA YADAV	77	70	1769	1916
14	USHA DEVI	6460	10-SULTNP UR MAJRA	M/S SUMER CHAND MOHAN LAL	98	113	1678	1889
15	SHIV KUMAR	6602	10-SULTNP UR MAJRA	M/S HUKUM CHAND SHIV KUMAR	187	178	1027	1392
16	BAJRANG DASS	7451	10-SULTNP UR MAJRA	M/S BAJRANG PROVISIONAL STORE	136	129	1279	1544
17	SANTOSH JAIN	7679	10-SULTNP UR MAJRA	M/S SHAKTI PROVISION STORE	83	121	1640	1844
18	KRISHAN KUMAR	7698	10-SULTNP UR MAJRA	M/S GARG STORE	166	184	996	1346
19	LAXMAN DASS	8442	10-SULTNP UR MAJRA	M/S AKASH STORE	133	134	1280	1547
20	MANOJ KUMAR	8742	10-SULTNP UR MAJRA	M/SGOEL PROVISIONAL STORE	126	126	1259	1511
21	REKHA GARG	8913	10-SULTNP UR MAJRA	M/S SHANKAR PROVISION STORE	0	31	1343	1374
22	PAWAN KUMAR	8939	10-SULTNP UR MAJRA	M/S JANTA PROVISION STORE	55	133	1302	1490
23	POONAM SHARMA	9098	10-SULTNP UR MAJRA	M/S SHARMA STORE113	113	108	1230	1451
24	VARUN DHINGIA	9211	10-SULTNP UR MAJRA	VARUN DHINGIA	7	36	1377	1420
25	AKSHAY KUMAR	9212	10-SULTNP UR MAJRA	AAYUSH STORE	3	32	1380	1415


28/09/2022

26	ANIL JAIN	9213	10-SULTNP UR MAJRA	SALASAR PROVISIONAL STORE	71	67	1663	1801
27	RAKESH KUMAR	9214	10-SULTNP UR MAJRA	ABHINAV STORE	0	4	1484	1488
28	SANJEEV PULASTYA	9215	10-SULTNP UR MAJRA	NARU BABA STORE	73	65	1675	1813
29	SAPNA SINGHAL	9751 Temp)	10-SULTNP UR MAJRA	M/S SHRI BALAJI STORE	133	126	1250	1509
30	RAVI DEEPAK GOYAL	3101	10-SULTNP UR MAJRA	M/S RAMDAS GOYAL	6	78	1157	1241
31	BASANT LAL	6442	10-SULTNP UR MAJRA	M/S VASHISHT STORE	29	22	1538	1589
32	RAMESH SINGH	6930	10-SULTNP UR MAJRA	M/S FRIENDS POVISIONAL STORE	0	15	1264	1279
33	DEEPAK SHARMA	7702	10-SULTNP UR MAJRA	M/S SARASWATI STORE	26	61	1213	1300
34	SANJAY SHARMA	7761	10-SULTNP UR MAJRA	M/S KAMLA STORE	83	50	1221	1354
35	ABHISHEK CHHABRA	8083	10-SULTNP UR MAJRA	M/S SATISH KUMAR	0	1	1242	1243
36	SUNIL DUTT	8486	13- ROHINI	M/S SUNIL STORE	24	22	1247	1293
37	NAND KISHOR BANSAL	8547	13- ROHINI	M/ S HANUMAN STORE	36	291	876	1203
38	AKASH CHAUHAN	8655	13- ROHINI	M/S CHAUHAN STORE	40	16	1608	1664
39	SHAMBHU SHARMA	8762	13- ROHINI	M/S SHAMBHU STORE	27	98	1514	1639

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28/09/2022


9

40	KALU RAM GUPTA	8848	13-ROHINI	M/S BUDH VIHAR STORE	25	14	1373	1412
41	TOTA RAM AGGARWAL	8984	13-ROHINI	M/S SHYAM STORE	8	79	1158	1245
42	VINOD PATHAK	9007	13-ROHINI	M/S HARI OM STORE	99	112	1104	1315
43	SACHIN	9217	5-BADLI	GUPTA STORE	1	13	1188	1202
44	MADHURI GUPTA	9302	5-BADLI	M/S ANKIT STORE	2	3	1227	1232
45	RAJ KUMAR	9305	5-BADLI	M/S POOJA STORE	0	3	1325	1328
46	KAUSHAL GUPTA	9306	5-BADLI	M/S YASH SORE	0	0	1263	1263
47	KISHAN LAL	6390	5-BADLI	M/S MAHINDER KUMAR MURARILAL	200	810	846	1856
48	VINOD KUMAR	7688	5-BADLI	M/S RAJKUMAR	13	46	1440	1499
49	MAHAVIR AGGARWAL	7713	5-BADLI	M/S SHIV STORE	236	48	1055	1339
50	VED PARKASH GARG	8396	5-BADLI	M/S PINKI STORE	112	91	991	1204
51	VARUN SINGH	8435	5-BADLI	M/S DEHATI STORE	96	34	1214	1344
52	KRISHAN LAL CHAWLA	8484	5-BADLI	M/S JAISHRIRAM STORE	193	7	1408	1661
53	KISHOR KUMAR	8592	5-BADLI	M/S VIMAL STORE	18	67	1175	1260
54	NASIMUDIN	8637	5-BADLI	RAHAMAT STORE	250	644	1015	1909
55	KARAMVIR SINGH	8687	5-BADLI	M/S FRIENDS STORE	1	100	1859	1960
56	ROSHNI DABAS DHIRAJ DABAS	8772	5-BADLI	M/S FRIENDS STORE	18	699	1249	1966
57	KRISHAN KUMAR	8907	5-BADLI	M/S SATYAWAN STORE	41	37	1464	1542
58	ROSHAN LAL	9099	5-BADLI	M/S JAIMATA STORE	144	23	1159	1326

28/09/2022

8

59	GHANSHYAM GUPTA	9343	6-RITHALA	SHRI BALAJI STORE	7	96	1934	2037
60	ASHOK KUMAR	9344	6-RITHALA	M/S YADAV PROVISIONAL STORE	2	6	1246	1254
61	ANIL KUMAR GOYAL	9366	6-RITHALA	M/S BALAJI STORE	164	23	1208	1395
62	DINESH KUMAR	9367	6-RITHALA	M/S J.M.D. STORE	93	9	1198	1300
63	RAJESH BALA	9368	6-RITHALA	M/S SHIV STORE	0	0	1328	1328
64	KAILASH CHANDER	9369	6-RITHALA	M/S SHIV SHAKTI STORE	0	11	1309	1320
65	MUKESH KUMAR	9753 (TEP.)	6-RITHALA	M/S KUMAR STORE	0	27	1168	1195
67	RAGHUBIR SINGH	3253	6-RITHALA	M/S THE ASHOKA COOP SOCIETY LTD.	49	156	941	1146
68	MAHBOOB ALI	5586	6-RITHALA	M/S ROSHAL ALI	7	252	1218	1477
69	SANJAY BANSAL	8609	7-BAWAN A	M/S BANSAL STORE	79	14	1021	1214
70	VIJENDER SINGH URF INDERDEV	6363	7-BAWAN A	M/S VIJENDER STORE	23	78	1424	1525
71	AJAY KUMAR	7094	7-BAWAN A	M/S AJAY KUMAR	10	102	1204	1316
72	RAHIMUDDIN	7767	7-BAWAN A	M/S NASIB STORE	28	55	1200	1283
73	VIPIN	7772	7-BAWAN A	M/S CHETAN STORE	8	275	1098	1381
74	RAM GOPAL	8078	7-BAWAN A	M/S BALAJI STORE	6	40	1230	1276
75	GEETA RANI	8079	7-BAWAN A	M/S SHEETAL STORE	27	123	1082	1232
76	NARESH KUMAR	8342	7-BAWAN A	M/S NARESH STORE	10	26	1302	1338
77	BIRENZANDA RA SINGH RATHI	8364	7-BAWAN A	M/S BIJENDER STORE	16	129	1183	1328
78	VIJAY KUMAR SHARMA	8426	7-BAWAN A	M/S JAIMATA STORE	27	129	1145	1301


28/09/2022

(7)

79	VIRENDER MOHAN	8520	7-BAWAN A	M/S BHARDWAJ STORE	12	49	1189	1250
80	RAVINDER KUMAR	8529	7-BAWAN A	M/S RK STORE	62	179	1322	1563
81	DAULAT SINGH	8554	7-BAWAN A	M/S VERMA STORE	5	52	1294	1351
82	OM PRAKASH SWAMI	8607	7-BAWAN A	M/S PRITI STORE	8	67	1126	1201
83	RAVINDER SHARMA	8695	8-MUNDK A	M/S AKASH STORE	37	81	1423	1541
84	DHARAMPAL	8764	8-MUNDK A	M/S JAGDAMBA STORE	59	89	1434	1582
85	VINOD KUMAR MISHRA	8926	8-MUNDK A	M/S RG STORE	141	151	1307	1599
86	SAURABH CHAUDHARY	8938	8-MUNDK A	M/S SAURABH STORE	100	114	1333	1547
87	LATA	8941	8-MUNDK A	M/S DURGA STORE	3	25	1241	1269
88	ANIL KUMAR	8950	8-MUNDK A	M/S JAI DEBBA STORE	28	78	1192	1298
89	RAM SEWAK	8972	8-MUNDK A	M/S NATH STORE	59	111	1277	1447
90	SATYADEV GUPTA	8987	8-MUNDK A	M/S VINA STORE	65	72	1181	1318
91	BIMALESH	8996	8-MUNDK A	M/S SHARMA STORE	4	19	1168	1191
92	SURYABHAN SINGH	8999	8-MUNDK A	M/S JAI DURGA MATA STORE	52	75	1229	1456
93	DEVENDER KUMAR	9114	8-MUNDK A	M/S LAXMI MATA STORE	0	2	1278	1280
94	LAKSHMI NARAIAN	9115	8-MUNDK A	M/S ARTI STORE	0	3	1332	1335
95	SEEMA SHARMA	9116	8-MUNDK A	M/S SEEMA STORE	0	3	1317	1320

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28/09/2022

6

96	RATIRAM CHANDELA	9117	8- MUNDK A	M/S FAUZI STORE	0	2	1329	1331
97	JITENDER KUMAR	9118	8- MUNDK A	M/S SIDDARTHA STORE	0	6	1380	1386
98	PANKAJ KUMAR JHA	9202	8- MUNDK A	M/S ANSHU STORE	1	3	1213	1217
99	KATAR SINGH	9205	8- MUNDK A	SANTOSHI MATA STORE	5	91	1234	1330
100	PAWAN KUMAR	3875	8- MUNDK A	M/S MARWARI PROVISIONAL STORE	99	141	1014	1254
101	ASHOK KUMAR	5111	8- MUNDK A	M/S ARORA STORE	146	141	970	1257
102	SUNIL KUMAR	5289	9- KIRARI	M/S SUNIL KUMAR	134	148	971	1253
103	RAJENDER KUMAR VIJ	6191	9- KIRARI	M/S VIJ STORE	149	144	977	1270
104	SIKANDAR	6332	9- KIRARI	M/S KHAN STORE	113	148	995	1256

Above table reveals that most of the Fair Price shops have cards more than maximum limit which is violation of guidelines issued by the department. Excess cards more than the maximum limit may be delinked from other FPS under intimation to audit.


28/09/22

5

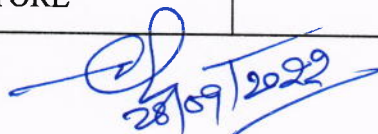
PARA NO. 05

(Audit Memo No. 08 Dated: 26.09.2022)

Sub: Revenue Loss to Govt. amounts to Rs.2,40,000/- due to non-deposit of forfeited amount of security.

On scrutiny of the records as well as the information provided by the AC, F&S, North West on dated 22.09.2022 in response to record memo no.10 & 18 it has been observed that the penalty has been imposed due to one or other reason on FPS and the security has been forfeited by the department in r/o the following FPS. However, even after the lapse of more than one year, the same has not been deposited into Government account.


S. NO.	CIRCLE NO. & NAME	FPS NO.	NAME OF AGENCY	DATE OF CANCELLATION/PENALTY ORDER	PENALTY IMPOSED	REASON OF PENALTY
1	7	8756	M/S RAJ STORE	03.11.2020	10000	Enf. Inspection
2	1	4719	M/S UMED SINGH	11.12.2020	10000	Enf. Inspection
3	7	8592	M/S VIMAL STORE	17.12.2020	10000	AC INSPECTION
4	8	5586	M/S ROSHAN ALI	19.12.2020	10000	AC INSPECTION
5	8	5513	M/S PANNA LAL	23.12.2020	10000	AC INSPECTION
6	8	8532	M/S KAUSHIK PROVISION STORE	23.12.2020	10000	AC INSPECTION
7	10	3395	M/S RAMCHANDER ISHWAR DAYAL	11.01.2021	10000	AC INSPECTION
8	10	6721	M/S PRABHA STORE	11.01.2021	10000	AC INSPECTION
9	1	9061	M/S BALAJI PROVISION STORE	19.12.2020	10000	AC INSPECTION
10	1	9103	M/S DURGA STORE	20.01.2021	10000	ENF. INSPECTION
11	7	7614	M/S CHAUHAN STORE	20.01.2021	10000	ENF. INSPECTION
12	6	7692	M/S BHARAT STORE	20.01.2021	10000	ENF. INSPECTION


28/09/2022

4

13	1	8490	M/S WAZIR SINGH & SONS	05.02.2021	10000	ENF. INSPECTION
14	10, SULTAN PUR MAJRA	6757	M/S PARVEJ STORE	09.03.2021	10000	CANCELLATION
15	08, MUNDKA	7682	M/S BANSAL STORE	20.03.2021	10000	ENF. INSPECTION
16	07	8687	M/S FRIENDS STORE	15.04.2021	10000	ENF.
17	05, BADLI	6331	M/S KISHAN SINGH	28.04.2021	10000	CANCELLATION
18	07	8428	M/S BIDLAN STORE	05.05.2021	10000	DRRAA
19	07, BAWANA	8596	M/S ANAND DEPARTMENTAL STORE	20.05.2021	10000	CANCELLATION
20	5	9098	M/S SHARMA STORE	24.05.2021	10000	COMPLAINT
21	10, SULTAN PURA MAJRA	9302	M/S POOJA STORE	01.06.2021	10000	MINISTER VISIT
22	9	9201	M/S SINGH STORE	08.07.2021	10000	ENF. INSPECTION
23	10	6436	M/S JAGRAM GANGARAM	23.02.2022	10000	ENF. INSPECTION
24	10	6191	M/S VIJ STORE	10.03.2022	10000	ENF. INSPECTION
TOTAL					240000	

Head of office may take necessary action to recover the above said amount and be deposited into government account under intimation to audit after due verification of facts & figures.

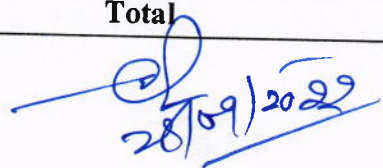

28/09/2023

PARA NO.06**(Audit Memo No. 09 Dated: 26.09.2022)****Sub: Non-compliance of guidelines regarding renewal of License and recovery amounts to Rs.20,000/-.****As per S. No. 3(ii) of guidelines issued by the AC(Policy), F&S vide letter no.F.3(6)/P&C/F&S/2017/680-687 dated 24.07.2019 stipulates**

- If FPS licensee applies for renewal of license after expiry of license but upto 30 days of expiry of license
- a PENALTY OF Rs.5000/- will be levied


On scrutiny of the records as well as the information provided by the AC, F&S, North West dated 20.09.2022 in response to record memo no.11, it has been observed that the department has not followed the above instructions in the following cases resulting in recovery amounts to Rs.20,000/-.

Circle No.	Name of FPS	No. of FPS	Date of expiry of license	Date of renewal of license	Penalty Admissible	Penalty Imposed	Amount to be recovered
1	M/s Ragunath Store	6358	14.02.2021	15.02.2021	5000	2500	2500
1	M/s Attar Singh Rajkumar	3702	28.02.2021	05.03.2021	5000	2500	2500
6	M/s Bharat Bhushan	7692	29.03.2021	31.03.2021	5000	2500	2500
7	M/s Mohinder Kuma Murari Lal	6390	12.04.2021	12.04.2021	5000	2500	2500
10	M/s Janta Store	5040	12.04.2021	19.04.2021	5000	2500	2500
8	M/s Hazarilal Jagdeep Prasad	1170	04.05.2021	06.05.2021	5000	2500	2500
8	M/s Koshish SHG	9136	15.05.2021	27.05.2021	5000	2500	2500
6	M/S Ruchi Store	9216	18.11.2021	25.11.2021	5000	2500	2500
Total							20000



 28/09/2022

Head of office may take necessary action to recover the above said amount and be deposited into government account under intimation to audit after due verification of facts & figures and the instructions/ guidelines issued by the department be followed at the time of renewal of license.


28/09/2022

PARA NO.07

(Audit Memo No. 10 Dated: 27.09.2022)

Sub:Non-Production of Records.

The following records has not been produced before audit.

1. GAR-VI stock register
2. Property Register
3. Dead Stock Register
4. Consumable/Non-Consumable Stock Register
5. Contingent Register
6. Penalty Register
7. Record Memo No.20
8. Audit memo no. 3(Partial-Part B)
9. Audit Memo No. 4(Partial –Part B)
10. Record Memo No. 17

2018-2020

(A)

1. Consumable Stock Register
2. Non-Consumable Stock Register
3. Property Register

(B)

1. Purchase Files for the period 2015-2018
2. Consumable Stock Register
3. Non-Consumable Stock Register

(C)

1. Purchase Files for the period 2012-2015
2. Spouse Information
3. Consumable Stock Register for the period 2012-13
4. Non-Consumable Stock Register for the period 2012-13 & 2014-2015
5. LTC/Leave Encashment/Tuition Fees Registers for the period 2012-14.

The above records should be maintained and be shown to next audit.


(GEETA GIRDHAR)

**INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XXIV**