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**DIRECTORATE OF AUDIT  
GOVERNMENT OF N.C.T OF DELHI  
4<sup>TH</sup> LEVEL, C-WING, DELHI SACHIVALAYA: NEW DELHI  
AUDIT REPORT OF FOOD AND SUPPLY DEPARTMENT, CENTRAL DISTT., M-  
BLOCK, VIKAS BHAWAN, NEW DELHI FOR THE PERIOD 2018-2020.**

**INTRODUCTION**

The Internal Audit Report of Food and Supply Department, Central Distt., M-Block, Vikas Bhawan, New Delhi on the accounts for the period 2018-2020 was conducted by the field audit party no. XXVI Comprising of Shri Pardeep Kumar, IAO/AO, Shri D.K.Sharma, AAO. The audit was conducted during 10 working days between 04.09.2020 to 17.09.2020.

**AIMS AND OBJECTIVES**

The Department was established in 1962 and discharges the important responsibilities of managing the Public Distribution of Trade and Commerce in essential commodities with a view to maintain or increase supplies thereof and secure their equitable distribution and availability at fair prices by enforcing the Essential Commodities act, 1995 and various Control Orders made there under.

Delhi citizen can submit their application forms relating to Ration Card services and National Food Security at the 70 Circle Offices of Department of Food and Supplies.

**H.O.D./H.O.O./ D.D.Os / CASHIERS**

The following officers have served as Head of Institution/ DDO / Cashier during 2018 to 2020:-

S. No.	Name of the Officer	Designation	Period	
			From	To
<b>Head of the Office (S/Shri/Ms.)</b>				
1	R.K.Saxena	Asstt. Commissioner	01.04.18	09.05.18
2	Rajesh Kr. Ahuja	Asstt. Commissioner	10.05.18	14.06.19
3	Rajiv Chhabra	Asstt. Commissioner	15.06.19	31.03.20
<b>D.D.O (S/Shri/Ms.)</b>				
1	Amarpal Singh Chouhan	Asstt. Account Officer	01.04.2018	Till Date
<b>Cashier (S/Shri/Ms.)</b>				
1.	Jagbir Singh	A.S.O	01.04.2018	Till Date

**Budget received and expenditure of the Deptt. for the year 2018-20**

**(Amount in Rupees)**

Year	Non-Plan/Revenue Head		
	Budget	Expenditure	Balance
2018-19	20872000	20812400	59600
2019-20	21848500	21846838	1662

Year	Plan/Capital		
	Allocation	Expenditure	Balance Amt.
2018-19	Nil		
2019-20	Nil		

*AW*

**Vacancy Statement:**

S. No.	Name of the post	No. of Sanctioned posts	Filled	Vacant
1	Group – 'A'	01	0	01
2	Group – 'B'	09	07	02
3	Group – 'C'	64	17	47
	Total	74	24	50

**Statutory Audit:-**

The Statutory audit of Food and Supply Department, Central Distt., M-Block, Vikas Bhawan, New Delhi, has not been conducted by AG (Audit) Delhi till date.

**DETAILS OF STAFF WHOSE RETIREMENT IS WITHIN 5 YEARS:**

S. NO.	NAME OF THE STAFF	DESIGNATION	DOB	DATE OF RETIREMENT	DOIA
1.	Virender Pal Singh	Gr-I(Dass)/FSO	20.11.1960	30.11.2020	01.08.1983
2.	Premwati	Peon	12.12.1961	31.12.2021	02.04.1985
3.	Juniad Rauf	Gr-II(Dass)/FSI	15.03.1962	31.03.2022	01.12.1982
4.	Madan Lal	Gr-I(Dass)/FSO	03.06.1962	30.06.2022	31.07.1982
5.	Rajan Shergill	Gr-I(Dass)/FSO	15.10.1962	31.10.2022	13.08.1987

**Maintenance of Records:-**

The maintenance of record of Food and Supply Department, Central Distt., M-Block, Vikas Bhawan, New Delhi for the period 2018-20 was found satisfactory subject to the observations made in the Current Audit Report.

**Old Audit Reports & Recoveries –**

There were 29 audit para outstanding in the previous Audit Report as per the following details:-

S.No.	Period	Details of outstanding paras			Number of Outstanding Paras
		Opening balance	Paras settled	Para no. of Settled Para	
1.	1996-1998	07	01 (Partly settled)	04 (Part)	2,3,4,5,9,11,13
2	1998-2006	08	--	--	14,18,19,21,23,25,27
3	2006-2008	02	--	--	2,3
4	2008-2010	02	01	07	5
5	2010-2013	07	01	01	2,3,4,5,6,7
6	2013-2015	01	--	--	5
7	2015-2018	02	02	1,2	--
	<b>TOTAL</b>	<b>29</b>	<b>04</b>		<b>25</b>

**Current Audit Report :**

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During the course of current audit, 07 Observation Memos were issued for the period 2018-20. No Audit Memos have been settled on the spot. Out of 07 remaining observation Audit Memos, 04 Audit Memos have been converted into paras and 03 to TANs.

**Details of Current Recovery:-**

S.No.	Memo No.	Details of Recoveries [amount in rupees]			Incorporated in Para No.
		Raised	Recovered on Spot	Balance	
1	02	4300	--	4300	1
	<b>Total</b>	<b>4300</b>	<b>--</b>	<b>4300</b>	

Internal audit report has been prepared on the basis of information furnished and made available by **Food and Supply Department, Central Distt., M-Block, Vikas Bhawan, New Delhi, for the period 2018-2020**. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and / non-information on the part of auditee.



**(PARDEEP KUMAR)**  
**INSPECTING AUDIT OFFICER**  
**AUDIT PARTY NO. XXVI**

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# PART-I

## **OLD AUDIT REPORT** **(1996-2018)**

Yaram

Para No 2

61/c

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119  
58  
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(Para No 2 Incl. Memo No. 6 dtd. 5.1.99)

Verst Sub Pay Fixation \*

Para 1

During the test check of Pay Fixation sheet and recommendation of Voluntary Pay Commission, following observations are made:

1. Sh. Hari Chand, Inspector

Sh. Hari Chand was drawing Basic Pay of Rs. 1640/- in the Pay Scale of Rs. 1400-40-1800-50-2300 as on 1.1.96 while he was posted as Head Clerk in Dte. Of Education. The Pay Commission has awarded Pay Scale of Rs. 5000-150-8000 to Head Clerk. As per the statement of Pay Fixation existing emolument + 40% of Basic Pay comes to Rs. 4957 and his pay was fixed at Rs. 5000/- as minimum /next stage. However, he was allowed 2 Extra increments and a remark was given "He has drawn six increments in the pre-revised scale".

In fact, the official had drawn only 2 increments in pre-revised scale of Rs. 1400-40-1800-50-2300 as on 1/1/96 and thus, not eligible for extra increment under Rule 7. Hence the official was overpaid 2 increments of Rs. 150/- each w.e.f. 1/1/96 plus allowances.

It, is therefore, suggested that a recovery of Rs. 13,464/- may please be made from him on account of over-payment and the pay be fixed at the stage of Rs. 5000 as on 1-1-96 and his pay be drawn @ Rs. 5450 - per month from 1 99 onwards.

The compliance be shown to Audit.

2. Sh. Hari Chand, LDC

The official was drawing Rs. 1030/- P.M. As on 1.1.96 whereas Revised Pay was fixed by taking Basic Pay of Rs. 1010 His pay Fixation may please be rechecked and findings shown to Audit.

3. Smt. Nirmal Devgun

The pay fixation proforma was not found pasted in her Service Book. Her fixation also seems to be wrong. Her Pay fixation statement may please be provided to Audit.

Para No. 2  
data No 5

60/c 13 2716  
137  
118  
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(Memo No. S.S.199)

Para 2  
Para 2

Income Tax

While scrutiny of Income Tax Calculation Sheet for the year 1996-97 and 1997-98 it was observed that neither the officials officers concerned nor the DDO has made the signatures on the Calculation Sheets. In the absence of signatures, computation of Income Tax can not be treated as authentic. The same may be got signed by the officials officers concerned as well as DDO and compliance may be shown to audit.

It was also noticed that DDO has allowed rebate on income tax towards saving in NSCLIC etc. but no documentary evidence was found attached with the sheet. Even in some cases, rebate was allowed on the undertakings for savings by the officials.

DDO is requested to obtain the documentary evidence of savings by the officials and shown to audit failing which recovery as pointed out be made under intimation to audit.

1996-97

1. Sh. A.S. Oberoi, Asstt. Commissioner

Documentary proof of the following savings is required failing which Rs. 3480/- be recovered from the officer.

- i) L.I.C. Rs. 5400/-
- ii) N.S.C. Rs. 12000/-

2. Sh. S.P. Bhardwaj, FSO

Gross Income,	Rs. 97461/-
Standard deduction(-)	Rs. 15000/-
	Rs. 82461/-
Tax	Rs. 9738/-
Less Rebade on Saving:	
<u>Saving:</u>	
G.P.F.	Rs. 24000/-
CGEGIS	Rs. 720/-
	<u>Rs. 24720/-</u>
Less Rebate on Savings	Rs. 4944 -
	Rs. 4794/-
Tax Paid	Rs. Nil
Tax Outstanding	Rs. 4794/-

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 17  
 117  
 57  
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Sh. H.K. Sharma, G.P.I.

The details regarding arrears of Dr. Suras was much attached. Calculation of the income tax to be made after adding the amount

4. Sh. H. Sood, Head Clerk.

Gross Income	Rs. 63527 -
Std. Deduction(-)	Rs. 15000 -
	Rs. 48527 -
Tax	Rs. 1279 -

Savings

GPF	Rs. 5770 -
CGEIS	Rs. 360 -
	Rs. 6130 -

Less rebate on savings:

	Rs. 1226 -
Net Tax	Rs. 53 -
† Tax Paid	Nil
Tax Outstanding	Rs. 53 -
	<u>1997.98</u>

5. Sh. Alok Ajmera, Asstt. Commissioner

Income Tax Calculated	Rs. 1335 -
Rebate on Savings(-)	Rs. 800 -
Income Tax	Rs. 535 -
Tax Paid	Nil
Tax Outstanding	Rs. 535 -

6. Sh. H.K. Bharti FNO

Gross Income	Rs. 107980 -
Std. Deduction(-)	Rs. 20000 -
	Rs. 87980 -
Tax	Rs. 7596 -

Savings:

GPF	Rs. 15000 -
CGEIS	Rs. 720 -
	Rs. 15720 -

Less rebate on savings:

	Rs. 3144 -
	Rs. 4452 -
Less Tax paid	Rs. 2446 -
Tax outstanding	Rs. 2006 -

58/240, 1470  
125, 1870  
116  
50  
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Note: Undertaking given regarding purchase of NSC but not shown

7. M. Ganga Swaroop, FSO

Gross Income Rs. 116970/-  
Std. Deduction(-) Rs. 20000/-  
Rs. 96970/-

Income Tax Rs. 9394/-

Savings

GPF Rs. 28500/-  
CGEIS Rs. 720/-

Rs. 29220/-

Less rebate on savings

Rs. 5844/-

Rs. 3550/-

Tax Paid Rs. Nil

Tax outstanding Rs. 3550/-

8. Sh. Richpal Bunkar, Gr. II

Gross Income Rs. 94470/-  
Std. Deduction(-) Rs. 20000/-  
Rs. 74470/-

Income Tax Rs. 4894/-

Savings

GPF+CGEIS Rs. 17360/-

Rebate of savings Rs. 3472/-

Rs. 1422/-

Tax Paid Nil

Tax Outstanding Rs. 1422/-

9 Sh. Ashok Kr. Passi, Gr. II

Gross Income Rs. 96100/-  
Std. Deduction(-) Rs. 20000/-  
Rs. 76100/-

Income Tax Rs. 5220/-



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15  
619  
54

Savings

GPF Rs. 19250 -  
CGEIS Rs. 360 -  
Rs. 19610 -

Less Rebate of savings Rs. 3922 -  
Rs. 1398 -  
Tax Paid Nil  
Tax Outstanding Rs. 1398 -

10 Sh. Gopal Kishan, UDC

Gross Income Rs. 72590 -  
Std. Deduction(-) Rs. 20000 -  
Rs. 52590 -  
Income Tax Rs. 1259 -

Savings

GPF+CGEIS Rs. 3240 -

Less Rebate of savings  
Rs. 648 -  
Rs. 611 -  
Tax Paid Nil  
Tax Outstanding Rs. 611 -

11. Sh. Sathir Kohilla, Stenographer

Gross Income Rs. 81930 -  
Std. Deduction(-) Rs. 20000 -  
Rs. 61930 -  
Income Tax Rs. 2384 -

Savings

GPF Rs. 8800 -  
CGEIS Rs. 360 -  
Rs. 9160 -

Less rebate on savings Rs. 1832 -  
Rs. 552 -  
Tax Paid Nil  
Tax Outstanding Rs. 552 -

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20/2  
42/2

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Savings

GPF Rs. 19250 -  
CGEIS Rs. 360 -  
Rs. 19610 -

Less Rebate of savings Rs 3922 -  
Rs 1398 -  
Tax Paid Nil  
Tax Outstanding Rs. 1398 -

10 Sh. Gopal Kishan, UDC

Gross Income Rs. 72590 -  
Std. Deduction(-) Rs. 20000 -  
Rs. 52590 -  
Income Tax Rs. 1259 -

Savings

GPF+CGEIS Rs. 3240 -

Less Rebate of savings  
Rs 648 -  
Rs 611 -  
Tax Paid Nil  
Tax Outstanding Rs. 611 -

11. Sh. Satbir Kohlia, Stenographer

Gross Income Rs. 81930 -  
Std. Deduction(-) Rs. 20000 -  
Rs. 61930 -  
Income Tax Rs. 2584 -

Savings

GPF Rs. 8800 -  
CGEIS Rs. 360 -  
Rs. 9160 -

Less rebate on savings Rs 1832 -  
Rs 552 -  
Tax Paid Nil  
Tax Outstanding Rs. 552 -

SB/c 5076/17  
132  
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117  
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12. Sh. Gopichand Vohra, FSO

The Official has to show documents for purchase of NSC for Rs. 5000/- during which recovery of Rs. 7400/- be made from him.

13. Sh. Jasbir Bedi, Gr. II

Gross Income Rs. 101335/-  
Std. Deduction(-) Rs. 20000/-  
Rs. 81335/-  
Income Tax Rs. 6267/-

Savings

GPF Rs. 8400/-  
CGEIS Rs. 360/-  
Rs. 8760/-

Less Rebate of savings Rs. 1752/-  
Rs. 4515/-  
Tax Paid Nil  
Tax Outstanding Rs. 4515/-

Either documentary evidence for savings made in NSE for Rs. 23000/- as claimed by the official be obtained, or recovery of Rs. 4515/- be made.

14. Sh. B.P.S. Kardam, Gr. II

Gross Income Rs. 93200/-  
Std. Deduction(-) Rs. 20000/-  
Rs. 73200/-  
Income Tax Rs. 4640/-

Savings

GPF Rs. 15001/-  
CGEIS Rs. 360/-  
Rs. 15361/-

Less Rebate of savings Rs. 3072/-  
Rs. 1568/-  
Tax Paid Nil  
Tax Outstanding Rs. 1568/-

DDO is requested to make the recovery as mentioned above, if no proof of savings is made available by the official officer concerned under intimation to audit.

Para No 3

(Para No. 4 Ref. Memo No. 11 dated. 7.1.99)

Subj: Licence Fee x Para 3

Para 3

On scrutiny of the PBR it is observed that the below mentioned officials of this zone were allotted Govt. Accommodation at various locations for which license fee is being recovered from their pay. But the license fee was revised by Land & Bld. Department w.e.f. 1.7.95 onwards vide letter No. F. 13(1) 91-92 L&B. Lstr. 3725-80 dt. 17.12.95.

But this revised license fee is not being effected from these officials. Now the Short recovery of license fee as noted against their name may be effected from these officials under intimation of the audit. Besides, it is also suggested that the revised license fee may be recovered from the ensuing month onwards.

S.No.	Name & Add. Of Govt. Servant	Revised rate of L/Tee w.e.f. 1.7.93	Amount of L/Tee already recovered	Difference of amt. to be recovered for 7/93-12/98
1.	Sh. Vishnu Dutt Sharma 1341 Gulabi Bagh	Rs. 85/-	Rs. 80/-	5X66=330/-
2.	Sh. Deepak, UDC 1043, Gulabi Bagh	Rs. 85/-	Rs. 80/-	5X60=300/-
3.	Dharam Singh, Peon 681, Gulabi Bagh	Rs. 47/-	Rs. 45/-	2X66=132/-
4.	Smt. Premwati, Sweeper 698, Gulabi Bagh	<del>Rs. 47/-</del>	<del>Rs. 45/-</del>	<del>2X66=132/-</del>
5.	Prakash Ram, Peon	Rs. 47/-	Rs. 45/-	2X66=132/- 1026/-

\*\*Revised licence fee is being effected for 7/98 onwards Hence recovery is made from 7/93 to 6/98 only in for 60 months.

Note ①:

₹ 132/- recovered from Smt. Premwati, Sweeper  
vide Challan No. ~~52~~ (52) dt. 09.08.2020 &  
deposited into Govt. account.

Partly  
Settled  
See Note  
① below

55/16  
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172  
113  
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Page No. 4  
Form No. 2 dated 5.1.99

Service Books

X Perst

Para (4)

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H/C  
H/C

From the scrutiny of service Books the following discrepancies were noticed. The necessary action to be taken and compliance be shown to Audit:

It was noticed that in the following cases photographs, attested by Head of office were not found pasted in the service books of the individual. The same be got affixed and shown to Audit.

- 1) Sh. Duli Chand Kashyap(FSO)
- 2) Sh. Ram Singh, LDC
- 3) Sh. Sanal Kumaran Nair, C.B.(LDC)
- 4) Sh. A.K.Sood(Head Clerk)
- 5) Sh. Ganga Sarup (Gr. II )(E)
- 6) Sh. Rajender Singh , Peon
- 7) Sh. Dharam Vir, FSO
- 8) Sh. Ganga Ram(Peon-cum-Chowkidar)
- 9) Sh. Hari Chand(Inspector)
- 10) Sh. R.C. Jain (Insp.)
- 11.) Sh. Vishnu Dutt Sharma(Gr. II)
- 12.) Sh. Hari Chand ( LDC)
- 13) Sh. Richpal Bunkar (HC)

All other similar cases may also be reviewed.

ii) It was found that services of the officials were not found verified from the P.Bess acquittance rolls continuously in the following cases as shown against each. Necessary action may be taken to get the same verified and compliance be shown to audit

- i) Sh. Duli Chand Kashyap(FSO)- 1.6.88 to 7.11.88 & 1.9.96 onwards.
- ii) Smt. Joginder Kaur, LDC -- 1.9.96 to 28.2.98 (not signed by DDO/HOO)
- iii) Sh. Ram Singh, LDC -- 21.11.95 to 31.12.97, 1.1.98 to 31.10.98  
(not signed by DD/HOO)
- iv) Sh. Sanal Kumaran Nair(UDC)- 1.7.96 to 31.8.98
- v) Sh. A.K.Sood, (HC) -- 1.10.96 to 30.9.98
- vi) Sh. Ganga Sarup, Gr.II(E) -- 1.4.68 to 31.3.79 & 1.12.96 onwards.
- Vii) Sh. Rajinder Singh (Peon) -- After 30.6.96 onwards.
- Viii) Sh. Dharamvir(Insp) -- 6.8.96 onwards.

It is suggested that other similar cases may also be reviewed under intimation to audit

iii) Nomination for GPF, family pension, death-cum-retirement gratuity & CGEs should be submitted by the individual in the prescribed proforma and should be accepted by the Head of office. But in the following cases nominations were not found submitted by the individuals and accepted by the competent authority. Which is very essential. Needful may be done now and compliance be shown to audit.

1. Sh. Duli Chand Kashyap(FSO)
2. Sh. Sanal Kumaran Nair(UDC)
3. Sh. Ganga Sarup(Gr. II (F) FSO)
4. Sh. Parkash Ram (Peon)
5. Sh. Hari Chand
6. Smt. Joginder Kaur, LDC

All other similar cases may be reviewed under intimation to audit.

- iv) It was further noticed that the entres of the medical fitness and character antecedents were not found recorded in the S.Books, of the following officer officials. Required entries be made and compliance be show to audit.

<u>Name</u>	<u>Medical Fitness</u>	<u>Character Antecedent</u>
1. Smt. Nirmal Devgun(UDC)	Entry not made	Entry not found made
2. Sh. Ganga Ram(Peon )	Not done	Not done
3. Sh. R.C. Jain (Insp.)	Not done	Not done
4. Sh. Vishnu Dutt Sharma	Not done	Not done
5. Sh. Hari Chand (W.Boy)	Not done	Not done
6. Sh. Richpal Bunkar (HC)	Not done	Not done

- v) It was also seen that entry of the 1st page of the S.Books were not found re-attested by the competent authority which is irregular. Needful may got done now and compliance be shown to Audit.

- 1) Sh. Duli Chand Kashyap(FSO)
- 2) Sh. Ram Singh, LDC
- 3) Smt. Neena Kharbanda, UDC
- 4) Sh. Sanal Kumaran Nair, UDC
- 5) Sh. Parkash Ram, Peon
- 6) Sh. Dharam Vir. FSO
- 7) Sh. R.C.Jain, Insp.
- 8) Sh. Vishnu Dutt Sharma, Insp.
- 9) Sh. Hari Chand, W.Boy Peon
- 10) Sh. Richpal Bunkar, Gr. II.

All other similar cases may be reviewed under intimation to audit.

- vi) E.L. Account in respect of following officials is incomplete. The same may be completed now and compliance be shown to audit.

- 1) Sh. Duli Chand Kashyap, FSO - w.e.f. 1.1.94 onwards.
- 2) Sh. Ganga Sarup, FSO - w.e.f. 1.7.96 onwards.
- 3) Sh. Richpal Bunkar, Gr. II - w.e.f. 1.7.97 onwards.
- 4) Sh. Ganga Ram, UDC - w.e.f. 1.7.97 onwards.
- 5) Sh. R.C. Jain, Gr. II - w.e.f. 1.7.97 onwards.
- 6) Sh. Gopal Krishan, UDC - w.e.f. 1.7.96 onwards.
- 7) Sh. Hari Chand, LDC - w.e.f. 1.7.93 onwards.

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-3-

In the case of Sh. A.K.Sood, Gr. II. H. A/C was wrongly credited w.e.f. 1.1.97 to onwards. It may be recasted and compliance be shown to audit.

VII) Sh. Gopal Kishan. UDC was granted personal pay on account of stenization w.e.f. 1.6.94 onwards but the entry made in this regard in the S.Book was not signed by the Head of Office. It may please be signed and compliance be show to audit.

Page No. 5

No. 9 (Ref. Memo No. 8 dated 6.1.99)

Para (5)

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Contingent Bills

On scrutiny of the contingent bill for the period 1996-97 and 1997-98, the following short-comings/discrepancies are noticed by the audit:

1. Contingent Bill Register is not maintained.
2. Purchases have been bifurcated for avoiding the sanction of the Higher Authorities. For instance

C/Bill No. 151)  
 C/Bill No. 158)  
 C/Bill No. 159) 3/97  
 C/Bill No. 160)

C/Bill No. 161) 5.3.97  
 C/Bill No. 162) 31.3.97.

It is suggested that all other similar cases may be reviewed and expenditure incurred on irregular purchases made by splitting/bifurcated may be got regularized from the competent authority.

3. Purchase have been made from Pvt. Agencies and not from Govt. approved agencies. Now it is insisted that Purchases from Pvt. Agencies may be discontinued in future.

4. Reimbursement of residential telephone Bill has been allowed invariably to the Asstt. Commissioner who are not entitled officers. Sanction of the Competent Authority (Finance Department) for making the payment of telephone charges to the non-entitled officers may be provided to the Audit Party for confirming the correctness thereof.

5. All vouchers bear a dated acknowledgment of the payments made.

6. All paid vouchers and sub-vouchers should be stamped "PAID" or so canceled that they can not be used for the second time.

7. All vouchers for purchase of stocks should bear certificate by the competent authority regarding entry of stores in the stock register indicating the page no. of the st. register and sub-vouchers also bear a certificate of the authority to the effect that the quantities are of the approved specification.

Compliance to all the above observation may be made and shown to the audit.



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44/10  
44/10  
13/10  
10/11

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~~Para 6 x~~

Para 6

Para No. 11 (Ref. Memo No. 3 dated 5.1.99)

It has been observed that deputation allowance @ 100% of the basic pay is being paid to all the FSO's of the Department.

The administrative order under which the deputation allowance is being paid to FSOs has not been provided to the audit.

Para 12

Para No. 12 (Ref. Memo No. 4 dated 6.1.99)

It is observed that conveyance allowance was paid to the officials of this zone through the following bills:

Bill No. 158/31.3.97 for Rs. 895.-

81/13.12.96 for Rs. 682.-

For verifying the genuineness of the journeys performed the conveyance register maintained by the office was not provided to the audit.

Settled vide  
letter dated 17/6/13

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Para 7

Page No. 7

Para No. 1 Memo. No. 2 Dated 21/8/06

Service Books

During test check of Service Books in the Office of the Assistant Commissioner (Central) Food & Supplies the following discrepancies were noticed which may be rectified and compliance shown to audit.

1. It was noticed that in the following cases photographs, attested by Head of Office were not found pasted in the Service Books of the individual. The same may be got affixed and shown to audit :

- i) Sh. M.S. Mehra, Inspector
- ii) Sh. R.S.Rao, Inspector
- iii) Smt. Neera Virmani, LDC
- iv) Sh. Nand Lal, AC (Central)
- v) Sh. Mangtu Ram, LDC
- vi) Sh. Satish Kumar, Inspector
- vii) Sh. S.C. Arora, FSO
- viii) Sh. N.S. Chauhan, UDC

2. It was noticed that in the following cases the entry regarding taken on strength of the department and service not verified from PBR as shown against each.

- i) Shri Chandar Pal, LDC 1.1.03 to 31.3.2006
- ii) Sh. Tej Singh, LDC 25.12.05 to 31.3.2006

Necessary action may be taken and compliance shown to audit.

3. Nomination for GPF. Details of family, DCRG, CGEIS were not found pasted in the Service Book

- i) Sh. Raj Kumar Yadav, LDC
- ii) Sh. Chhabil Singh, LDC

Necessary action may be taken to obtain the nomination in the prescribed proforma, duly accepted by HOO and pasted in the Service Book and compliance shown to audit.

4. The first page of Service Book should be re-attested every 5<sup>th</sup> year by the HOO. The following are the instance where the compliance of the rules not made

- i) Sh. Randhir Singh, Inspector
- ii) Sh. Mahavir Singh Mehra, Inspector
- iii) Sh. Mangtu Ram, LDC

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44/c

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44/c  
31  
38/c  
39/c

39

... of officials to be obtained once in a year in token of having seen the Service Book. The compliance of the rule has not been made few instance are

- i) Shri Mangtu Ram. LDC
- ii) Sh. Chander Pal. LDC

6. Earned leave account in respect of the following official is incomplete. The same may be completed now and compliance be show to audit.

- i) Sh. Mangtu Ram. LDC, w.e.f 1/7/2003 onward
- ii) Sh. Manish Chand Verma, FSO, w.e.f. 1/7/2005 onward
- iii) Sh. S.C.Arora, FSO, w.e.f. 1.1.2005 onward
- iv) Sh. Mavir Singn H.C w.e.f. 1.1.2005 onward
- v) Sh. Chander Pal. LDC w.e.f. 1.1.2003 onward
- vi) Smt. Suman Kapoor, LDC w.e.f. 1.1.2004 onward
- vii) Sh. Nanak Chand. UDC w.e.f. 1.1.2003 onward
- viii) Sh. Risal Singh. Inspector, w.e.f. 1.1.2003 onward

7. GPF A/C No. not recorded on the right hand top corner of first page of the Service Book.

- i) Sh. Randhr Singh, Inspector

8. Sh. Nanak Chand. UDC has not been allowed Annual increment after 1 5 2001. The reason be elucidated to audit.

Para No-8 ✓

43

38

Para No-2 Memo No. 3 dated 22.9.06)

Para (8)

43/4

30/10  
31/10  
30/10

100  
101

Cash Chest/Identiv Bond X

As per Rule 13, note 4 of Receipt & Payment Rules, Govt. cash and other valuable documents, drafts, TR-5 etc. to be kept in a strong Cash Chest duly embedded in the wall, secured by two locks of different pattern. One key is kept by DDO and other by Cashier. It was found that no Cash Chest has been provided in the office.

As per Rule 270 of GFR, every Govt. Servant who is entrusted with the work of handling cash is required to furnish surety of an amount as prescribed by the Deptt. But it was found that the Cashier has not furnished any Surety Bond.

Necessary action may be taken under the Rules and audit may be intimated accordingly.

42

401-  
27/c  
28/c

275

Para (9)

29/c

26

Para of Irregular Release

of water charges on average basis 68 Kilo Liters

37

dated 2.10.06

x

Irregular release of Water Charges on average basis to D. Jal Board.

Records of water charges bill in respect of Office of the Assistant Commissioner, Supplies Department for the period 1998-2000 revealed that in respect of Water connection K.No. 1027521012 of Circle No. 57 and K.No. 1027521008 in respect of Circle No. 58 D. Jal Board is claiming water charges on average basis of 68 Kilo liters per month on the ground meter is turned which is irregular. The charges should be paid on actual basis.

Efforts may be made to get the Water bill on actual basis and excess payment, if any may be reconciled under intimation to audit.

41

3814 373914  
3814 3814  
3814 3814  
36

Para 10

CV  
15

Para 10

12.10.06 (Memo No.11 dated 11.10.06)

Subject: Electricity Bill X

During test check of Electricity Bills in r/o Office of the Assistant Commissioner, Deptt of Supplies, Govt. of NCT of Delhi for the period 1998-2000 the following shortcomings deficiencies were noticed.

1. LPSC amount to Rs. 6812/- and Rs. 170/- paid to DVB vide Bill No. CB/NP/106 dated 18/6/99.
2. LPSC amounting to Rs. 26350/- paid to DVB vide Bill No. CB/NP/104 dated 8.9.99.
3. Electricity Bill No. 32458 of BSES Yamuna in respect of Circle No.69 was paid after due date amounting to Rs. 1370/- vide bill No. CB-58/NP dated 26.8.03. The amount upto due date was Rs. 1340/-hence Rs. 30/- excess paid.
4. Electricity Bill No. 32457 of BSES Yamuna in respect of Circle No.69 was paid after due date amounting to Rs. 870/- vide Bill No. CB-58/NP dated 26.8.03. The amount upto due date was Rs. 860/- hence Rs. 10/- excess paid.

The reason for above lapses be elucidated to audit.

Para 41

(Para No. 7 (Memo No. 13 dated 13.10.06)

Para 11

35%

11/2  
93  
35%  
2TR  
35%

Subj: Income Tax X

During the scrutiny of income Tax Statement for the period 1998-99 to 2005-06, the recovery in r/o the following officers officials were detected which may be recovered after due verification under intimation to audit. The detail is given in Annexure-1.

1. Shri S.K. Bhandari, ETO(1998-99)

Tax not verified due to non entry of Feb. Salary Bill in PBR

Total Tax Due	14360 -
Recovered as per PBR	<u>10500/-</u>
Tax which could not be verified	<u>3860/-</u>

2. Shri. A.P. Tamta, FSO(1998-99)

A Tax of 157/- was payable during the year as per calculation sheet but same could not be verified due to non entry of salary bill of Feb. in the PBR.

3. Shri. D.C. Kashyap, FSO (1998-99)

- i) HRA expection of 21300/- was allowed without any proof/calculation.
- ii) Tax show as deducted of 2408/- but could not be verified due to non entry of Feb. Salary in the PBR.

The revised calculation is as under :-

Gross Salary Income	173141/-
Less TA	<u>4800/-</u>
	168341/-
Less Standard Deduction	<u>20000/-</u>
Taxable	<u>148341/-</u>
Income Tax	18668/-
Rebate U/S 88	<u>12000 -</u>
Tax to be paid	<u>6668/-</u>

4. Shri. K.P. Gupta, FSO(1998-99)

Calculation sheet of the official not completed.

Gross Salary Income	148578 -
Less TA	<u>4800/-</u>
	143778 -
Less Standard Deduction	<u>20000/-</u>
Taxable	<u>123778/-</u>
Income Tax	13756/-
Rebate U/S 88	<u>12000/-</u>
Tax to be paid	<u>1756/-</u>

90/-  
32/0  
34

Shri Ganga Swaroop, FSO(1998-99)

A Tax of Rs. 1660 - was payable during the year but the same has not been verified due to non entry of Feb. Salary Bill in the PBR.

6. Shri Daaramvir, FSO(1998-99)

A tax of Rs. 2610 - was payable as per calculation sheet during the year but the same could not be verified due to non entry of Feb. Salary Bill in the PBR.

7. Shri Narinder Singh, FSO(1998-99)

A Tax of Rs. 7304/- was payable as per calculation sheet during the but no tax has been deducted as per PBR. No entry of Feb. Salary Bill was made in the PBR.

8. Sh. D.K.Mittal, FSO(1998-99)

A Tax of 2699/- was payable during the year as per calculation sheet but no tax has been deducted as per PBR. No entry of Feb. Salary Bill was made in the PBR.

9. Shri. Gurnam Singh, Inspector(1998-99)

A Tax of 4164/- was payable during the year as per calculation sheet but no tax has been deducted as per PBR. No entry of Feb. Salary Bill was made in the PBR.

10. Shri Richpal Bunkar, Inspector(1998-99)

Tax not recovered.

Taxable Income	<u>73489/-</u>
Income Tax	3698/-
Rebate U/S 88 (16360X20%)	<u>3272/-</u>
Tax to be paid	<u>426/-</u>

11. Shri Amarjeet Singh Inspector, 1998-99

Salary Short Taken by Rs. 60/-

i) Exemption of HRA of 21895/- allowed was incorrect.

Gross Salary Income	126961 -
Less TA	<u>1200/-</u>
	125761

- a) HRA received 22095
- b) Rent Paid 21600
- Less 1/10 of Salary 8520 13080
- c) 1/2 of Salary 42600

Least of a) b) & c) is exempted 13080

	112681
Less Standard deduction	<u>20000</u>
Taxable Income	92681
Income Tax	<u>7536</u>
Rebate U/S 88 28372X 20%	<u>5674</u>
Tax to be paid	<u>1862</u>



12. Shri. Utpal Krishan, UDC (1998-99)

Tax not recovered

Gross Salary Income	88158
Less TA	<u>1200</u>
	86958
Less Standard Deduction	<u>20000</u>
	66958
Taxable Income Tax	<u>66960</u>
	2392
Rebate U/S 88 9000X20%	<u>1800</u>
Tax to be paid	<u>592</u>

13. Shri. Dharamvir, FSO(1999-2000)

- i) During the year, Gross Salary was 164195/- but was taken as 154743.-  
ii) HRA exemption of 24000/- was allowed for which no proof calculation was done.

Gross Salary Income	164195
Less TA	<u>4800</u>
	159395
Less PMRF	<u>871</u>
	158524
Less Standard Deduction	<u>20000</u>
	138524
Taxable Income	<u>138520</u>
Income Tax	16704
Rebate U/S 88	<u>12000</u>
Tax to be paid	4704
Surcharge 10%	<u>470</u>
Tax to be paid	<u>5174</u>

14. Sh. K.P.Gupta, FSO(1999-2000)

HRA Exemption of 23400/- was allowed without any proof /Calculations in the absence of which the tax is calculated as under :-

Taxable Income	117630
Income Tax	12526
Rebate U/S 88	<u>12000</u>
Tax to be paid	526
Surcharge 10%	<u>52</u>
Tax to be paid	<u>578</u>

Handwritten notes and circled numbers: 38, 39, 33, 32/c, 35/c, 42, 33/c, 91.

Shri. Kuldeep Singh Dhankar, FSO(2002-03)

i) HRA Exemption of 24120 - was allowed without any proof calculation.  
ii) Proof of NSC worth 25000 - not attached.

Salary Income	158906
Less Standard Deduction	30000
	128906
Taxable Income Tax	128910
	14782
Rebate u/s 88 A - 25920X20%	5184
Tax to be paid	9598

19

Shri. Rajeev Kumar, FSO (2004-05)

The gross Total Income of the official was 169514/- during the year, hence rebate u/s 88 A is to be allowed @ 15% but the same has been allowed @ 20%

Tax on Total Income	12830
Rebate u/s 88A 64720X15%	9708
	3122
S/C 2%	62
Tax to be paid	3184

20

Shri Mahavir Singh H/C (2004-05)

The calculation sheet not produced on the basis of PBR the tax is calculated as under :-

Gross Salary Income	156495
Less TA	1200
	155295
Less Standard deduction	30000
	125295
Taxable Income	125300
Income Tax	147060
Rebate u/s 88 A - 48360X20%	9672
	4388
S/C 2%	58
Tax to be paid	4476

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30/c 34/c  
23/c

31/c 44 34/c  
109  
70

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Shri. R.N. Kanodia, FSO (2001-02)

Exemption of HRA allowed is incorrect

Salary Income		198361
HRA received	27360-	
Rent Paid	32400	
Less 1/10 of Salary	<u>13080</u>	19320-
1/10 of Salary		<u>65400-</u>
Less of a), b) & c) is exempted		<u>19320-</u>
		179041-
Less standard deduction		<u>25000-</u>
		154041-
Taxable Income		<u>154040-</u>
Income Tax		20212/-
Rebate u/s 88		<u>16000-</u>
		4212-
Surcharge 2%		<u>84-</u>
		4296
Tax already paid		<u>3195</u>
Tax to be paid		<u>1101</u>

16. Shri Puran Chand Jajoria, FSO (2002-03)

Gross Total income was 159550/- hence the rebate u/s 88 A is to be allowed @ 15% the same has been allowed @ 20%.

Tax on total income	17910
Rebate u/s 88 A 70000X15%	<u>10500</u>
	7410
Surcharge	<u>371</u>
	7781
Tax already paid	<u>4105</u>
Tax to be paid	<u>3676</u>

17. Shri. Kuldeep Singh Dhankar, FSO(2002-03)

- i) HRA Exemption of 24120/- was allowed without any proof/calculation.
- ii) Proof of NSC worth 5000/- not attached.

Salary Income	153848
Less Standard Deduction	<u>25000</u>
	128848
Taxable	<u>128850</u>
Income Tax	14770
Rebate u/s 88 A = 25020X20%	<u>5004</u>
	9766
S-C 5%	<u>488</u>
Tax to be paid	<u>10254</u>

30/c 45 227

Shri Subhash Chand Arora, FSU (2004-05)

The calculation of HRA exemption is incorrect.

Gross Salary Income	216036
(+) HRA Received	41475
(-) Rent Paid	54000
Less 1/10 of Salary	15625
(-) 1/2 of Salary	78125
Less of a,b,& C is exempted	38375
	177661
Less Standard deduction	30000
	147661
U/S 80 G	382
	147279
Taxable Income or	147280
Income Tax	18456
Rebate u/s 88A 70000X20%	14000
	4456
S/C 2%	89
	4545
Tax already paid	4182
Tax to be paid	363

Shri. M.R.Kayasth, Inspector(2005-06)

The salary of Feb 2006 was taken as 14443/- instead of 14783/- . A short of 340/-

Tax on 340 @ 10%	34
S/C 2%	1

Tax to be paid 35

Shri Nand Lal, AC(2005-06)

- i) HRA exemption allowed without any proof/calculations.
- ii) No proof of T.fees of 20000/- was attached.

Salary Income	269152
Rebate u/s 80C	92720
	176432
Taxable Income or	176430
Income Tax	10286
S/C 2%	206
	10492
Tax already paid	2064
Tax to be paid	8428

Income Tax 358  
S-C 2% 206  
Tax to be paid 8428

29/c 21/c 29/c  
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... exemption of - 100 - was allowed without any proper calculation

Gross Salary Income	200437
U.S 80C	400
	<u>200037</u>
	62004
Taxable Income	137133
Income Tax	<u>137141</u>
S.C 2%	374
Tax to be paid	<u>74</u>
	<u>3788</u>

15. Shri. Subhash Chand Arora, FSO(2005-06)

The calculation of HRA exemption is incorrect.

Gross Salary Income		226986
a) HRA received		43740
b) Rent Paid	5400	
Less 1/10 of Salary	<u>17265</u>	36736
c) 1/2 of Salary		86328
Least of a, b & c is exempted		<u>36736</u>
U.S 80C		190251
		<u>4720</u>
		142031
Income Tax		<u>142030</u>
S.C 2%		4253
		<u>85</u>
Tax already paid		4253
Tax to be paid		<u>4068</u>
		<u>273</u>

Shri Mahavir Singh, Inspector (2005-06)

The calculation sheet not produced. Tax is calculated on the basis of Pay

Gross Salary Income		155450
Less TA		<u>1200</u>
U.S 80C		134250
		<u>30500</u>
U.S 80C		103750
		<u>22</u>
Taxable		103528
Income Tax		358
S.C 2%		
Tax to be paid		<u>358</u>

27. Sh. Raman Kumar Bharti, Inspector(2005-06)

The calculation sheet not produced. The tax is calculated on the basis of PBR.

Gross Salary Income	173527
Less TA	<u>1200</u>
	172327
Rebate U/S 80 C	<u>42360</u>
	129967
Rebate U/S 80G	310
	<u>129657</u>
	cr <u>129660</u>
Income Tax	2966
S/C 2 %	<u>59</u>
Tax to be paid	<u>3025</u>

28. Sh. K.S. Dhankar, FSO (2005-06)

The Calculation sheet not produced. The tax is calculated on the basis of PBR.

Gross Salary Income	136264
Rebate U/S 80 G	<u>251</u>
	136013
Rebate U/S 80 C	<u>25520</u>
	110493
Taxable	<u>110490</u>
Income Tax	1049
S/C 2 %	<u>21</u>
Tax to be paid	<u>1070</u>

29. Shri Prem Kumar Singh, Inspector(2005-06)

The calculation sheet not produced. The tax is calculated on the basis of PBR.

Gross Salary Income	149855
Less TA	<u>1200</u>
	148655
Rebate U/S 80 C	<u>12360</u>
	136295
Taxable Income	<u>136300</u>
Income Tax	3630
S/C 2 %	<u>73</u>
Tax to be paid	<u>3703</u>

2172  
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28/c - 1-11-12  
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85  
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Mrs. Kiran Chhabra, UDC (2005-06)

The calculation sheet not produced. The tax is calculated on the basis of FDR.

Gross Salary Income	163022
Less TA	<u>1200</u>
	161822
US 80 G	<u>288</u>
	161534
US 80 C	<u>14760</u>
	146774
	<u>146770</u>
Income Tax	1177
S/C 2%	<u>24</u>
Tax to be paid	<u>1201</u>

Calculation sheets for 2000-2001 not produced to audit.

2914-11-

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ANNEXURE-I

No.	Name & Designation	Gross Income	Tax Due	Tax Recovered	Tax to be recovered
Year 1998-99 .					
	S.K.Bhandari, ETO	147850	14360	10500	3860
	A.P.Tamta, FSO	138371	157	Nil	157
	D.C.Kashyap, FSO	168141	6668	Nil	6668
	K.P.Gupta, FSO	148578	1756	Nil	1756
	Ganga Swaroop, FSO	148105	1660	Nil	1660
	Dharamvir, FSO	147853	2610	Nil	2610
	Narinder Singh, FSO	154059	7304	Nil	7304
	D.K.Mittal, FSO	152724	2699	Nil	2699
	Gurnam Singh, Insp.	121375	4164	Nil	4164
0.	Richpal Bunkar, Insp.	114759	426	Nil	426
1.	Amarjeet Singh, Insp.	126961	1862	Nil	1862
2.	Gopai Krishna, UDC	83158	592	Nil	592
1999-2000					
3.	Dharamvir, FSO	164195	5174	Nil	5174
4.	K.P.Gupta, FSO	117630	579	Nil	579
2001-2002					
15.	R.N.Kanojia, FSO	198361	4296	3195	1101
2002-2003					
16	Puran Chand Jajoria, FSO	202442	7781	4105	3676
17	Kuldeep Singh Dhankar, FSO	153848	10254	Nil	10254
2003-2004					
18	Kuldeep Singh Dhankar, FSO	158906	9598	Nil	9598
2004-2005					
19	Rajeev Kumar, FSO	199514	3184	Nil	3184
20.	Mahaveer Singh, Head Clerk	156495	4476	Nil	4476
21	Subhash Chand Arora, FSO	216036	4545	4182	363



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17/11

17/11

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(94)

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(75)

Name & Designation	Gross Income	Tax Due	Tax Recovered	Tax to be recovered
2005-2006				
M.R. Kayastha, Insp.	174846	849	814	35
Nand Lal, Asst. Comm.	269152	10492	2064	8428
Sudarshan Kumar, FSO	200437	3788	Nil	3788
Subhash Chand Arora, FSO	226986	4338	4065	273
Mahavir Singh, Insp.	135435	365	Nil	365
Raman Kumar Bharti, Insp.	173527	3025	Nil	3025
K.S. Dhankar, FSO	136264	1070	Nil	1070
Prem Kumar Singh, Insp.	149855	3703	Nil	3703
Kiran Chhabra, UDC	163022	1201	Nil	1201
			Total	94051

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(8)

Para 12

Para 12

No. 11 (Memo No. 15 dated 19.10.06)

Verification of Remittances.

The following remittances may be got verified from PAO 15 in r/o the Asst. Commissioner (Central) Food & Supplies Deptt., Vikas Bhawan, New Delhi and audit may be intimated :-

<u>No. Particulars</u>	<u>Date</u>	<u>Amount</u>	<u>HOA</u>	<u>Remarks.</u>
1. Overpayment of Pay & Allow	31.3.99	6224/-	'3456'	
2. -do-	31.3.99	393/-	'3456'	
3. -do-	31.3.99	888/-	'3456'	
4. -do-	31.3.99	260/-	'3456'	
5. Water Charges	31.3.99	919/-	'3456'	
6. Over payment of Pay & Allow	24.5.01	1554/-	'3456'	
7. -do-	16.7.01	642/-	'3456'	

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Para 13

Para (13)

No. 18 (Memorandum No. 18 dated 25.10.86)

Audit objections and recoveries.

As per Rule 62 of Receipt & Payment Rules, every Govt. Servant must attend fully to all objections and orders communicated to him by the Accounts Officer, Joint Check Inspecting Officer and Statutory Audit Officer. When an Accounts Officer disallows a payment as unauthorized, the Disbursing Officer is bound not to recover the amount disallowed without listening to any objection or protest and to refuse to pay it in future till the Accounts Officer authorized the payment to be made. If a Govt. Servant from whom a recovery is ordered, is transferred to the jurisdiction of another Disbursing Officer, the orders of recovery should be passed on that Disbursing Officers without delay.

But it was found that no action has been taken to recover an outstanding amount of 46374/- pointed out in the Audit Report for the year 1996-98.

Necessary action may be taken under the Rules and audit may be intimated accordingly.

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Pass (14)  
Pass (14)

21/10/06  
22/10/06  
22/10/06  
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SS

No. 15 (Memo No. 20 dated 30.10.06)

Verification of collection of revenue on Account of issue of ration cards and sale of forms. Reg.

During test check of records of the office of the Asslt. Commissioner (Central) Food & Supplies it was revealed that department has prescribed a fee of Rs. 20/- on account of issue of ration cards and Rs. 1/- on sale of forms w.e.f. 1.4.2005 prior to at Rs. 0.50 paisa.

The Office of AC(Central) had not maintained records of TR-5 and details of forms issued by the General Branch to the office of the AC(Central) and circle office.

It was verbally informed that TR-5 and forms for issue of Ration cards upto the Audit period were issued by the General Branch of Head Quarter and amounts/fee remitted by Circle Office to Accounts Branch of Head Quarter i.e. Office of the Commissioner, Food & Supplies.

Despite three reminder circle office failed to produced Stock of TR 5 and forms received from HQ and amounts/fee remitted thereof.

The following is the details provided by General Branch of TR 5 and forms issued to Office of the AC(Central) and circle within its jurisdiction.

Sl.No.	Details of forms	Period	Quantity	Amount
1.	APL Forms	3.3.2005 to 20.4.05	244000X0.50 P 32000X Rs. 1-	122000 32000
2.	New Ration Card Forms	23.1.06 to 28.3.06	25000X Rs. 1-	25000
3.	Form No. I	19.4.99 to 4.1.05	102300X0.50P.	51150
4.	Form No. II	19.4.99 to 22.2.05 29.9.05 to 5.1.06	66000X 0.50 P. 7500XRs. 1-	33050 7500
5.	Form No. III	19.4.99 to 31.3.05 1.4.05 to 5.1.06	29375X0.50 P. 3100XRs 1-	14687.50 3100

RENEWAL OF RATION CARDS

Sl.No.	No. of APL as on March 2006	Amount of receipt per APL @ Rs. 20/-	Amount
1	19574	20/-	391480

Since the office of the AC(Central) had not maintained record of TR-5 & forms issued to Circle office and no mechanism devised to take stock of TR 5 & forms issued to AC(Central) and indication of amount/remittance of amounts thereof chance of misappropriation can not be ruled.

Further as per the proforma for reporting the functioning of FPS in form "B" sent by AC(Central) to Distribution Branch as on March 2006 No. of APL indicated are 19574 therefore receipt obtained may be got verified under intimation to audit.

Further, stock of TR 5 & forms issued and remittance of accounts be verified under intimation to audit.

In this connection a letter was also written to Head of Office (H.O.) F&S Deptt. vide memo No. 21 dated 1.11.06 but no reply was given till date. (Annexure II)

Para (15)  
Ann 28

Para (15)

19/c 56

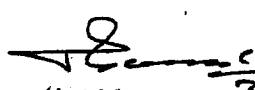
(21)

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Annual Production/Maintenance of Records X

The following records was not produced/not maintained. The same may be maintained and shown to the next audit.

- Stock Register (Consumable/N-consumable/Dead-stock)
- Debt Register/Contingent Register.
- Income Tax Calculation sheet 2000-01.
- SR-5/Form 1,11,111 issued to circles.
- No. of posts sanctioned.
- Source of Receipt.
- Telephone/LIC/Medical/OTA Register.
- Postage Stamp A/C register.
- Stationary A/C Register.
- Series A/C Register.
- Register of TA Claims with Bills.
- Vehicle Log Book with POL/History Sheet.
- Register of valuables.
- Statement of Budget & Expenditure.
- Expense Information.
- Expenditure Control Register.
- Register of Long term/short term advances.
- Positioning of Deptt. In brief.
- Library records.
- Record of Annual Maintenance contract awarded year wise.

  
(KAMAL LAL) 2/11/06  
L.A.O.  
PARTY NO. IV

Para (16)

Para (16)

24/11/09 23/11/09 22/11/09  
25  
20

Para No. 2 (Refer Memo No. 1 dated 24/2/2009).

Sub:- Non availability of rent receipts for allowing deductions under HRA for the purpose of Income Tax for the Financial Year 2006-07. X

Scrutiny of the income tax calculation sheet for the financial year 2006-07 in respect of AC (Central) revealed that the DDO has allowed HRA rebate under section 10 of the Income Tax Act without any documentary proof (i.e. Rent Receipts) to Shri. Nandalal, the then Asstt. Commissioner of this department. Hence, the department may call for the documentary proof (i.e. rent receipts) from Shri Nandalal in support of claiming/allowing deductions under the HRA and a copy of the same be shown to audit. If the officer fails to produce the proof of rent receipts to the department, then the department may please review the case as per provisions of the Income Tax Act under intimation to audit.

Para No (17)

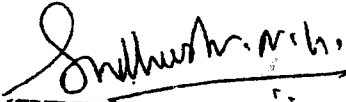
Para No. 3 (Refer Memo No. 5 dated 06-03-2009).

MS  
17

Sub: Non production of records. X Para (17)

The following records were not produced to Audit. The same may be shown at the time of next audit.

1. Total number of cases approved by the AC (Central) for issuance of licence, renewal of licence, duplicate licence under the Delhi Kerosene Oil (Export & Price) Control Order 1962 and the fees collected thereto during the audit period. (Please give the information based on class of dealer)
2. Similar information may also be compiled in respect of Fair Price Shop Owners/licencees, licencees of coal etc. under the relevant control order issued by the F&S Department.
3. Files relating to renewal of licencefee and penalties etc in respect of Fair Price Shop owners/licencees, licencees of coal etc

  
(SUDHEESH N.G.)  
IAO  
Party No. VI

Para No. 18  
 PARA No. 05

OTS  
 18

Para 18

18/10  
 22/10  
 11/10/10  
 19  
 24

Subject:- Subscription towards DGHS X

Total amount received during  
 Spec. verification = 2/10/10  
 unclassified / Balance received = Rs. 1960

During the course of audit of accounts for the year 2008-09 and 2009-10 in r/o the Central Distt. of Food & Supplies Dept., it has been noticed that subscription towards DGHS is not being recovered from the subscribers at the revised rates. These rates have been revised vide order No. F.342/52/2006/H&FW/2909-2912 dated 25.10.2007 effective from 1.9.2008 which are as below

Sl.No.	Basic Pay + Dearness Pay/Grade Pay(Rs.)	Subscription rate per month (Rs.)
01	Upto Rs.3000	15
02	3001 to 6000	30
03	6001 to 10000	50
04	10001 to 15000	75
05	15001 & above	100

Given below are the names of employees and position of recoveries to be made due to under-recovery of the subscription

S.No.	Name of employees & Designation(Sh./Ms.)	Amount to be recovered	Amount recovered	Recovery to be made for 2008-09	Remarks
01	V.K.Pandey, FSO	100	75	150 ✓ Ch. No. 32	9/08 to 2/09
02	Pankaj Sood, FOS	100	75	150 ✓ Ch. No. 35	9/08 to 2/09
03	Chandra Shekhar	100	75	150	9/08 to 2/09
04	Satish Kumar, Inspector	100	50	300 ✓	9/08 to 2/09
05	R.K.Anand, Inspector	100	50	300	9/08 to 2/09
06	Radha Rani Sapra, Inspector	100	50	300 ✓ Ch. No. 32	9/08 to 2/09
07	Dropdi, Inspector	100	50	300	9/08 to 2/09

10/c 2/c  
 10/6/18  
 17/c 18

23

08	Jatinder Kaur,	100	50	300	9/08 to 2/09
09	A.K.Mahajan, Ins.	100	50	300	9/08 to 2/09
10	Ram Kishore, Insp.	100	50	300	9/08 to 2/09
11	Indira, Insp.	100	50	300	9/08 to 2/09
12	Ram Chander, Insp.	100	50	300	9/08 to 2/09
13	Ashok Kumar Arora, LDC	100	50	300	9/08 to 2/09
14	Jasvinder Kaur, Insp	75	50	125	9/08 to 2/09
15	Mukesh Kumar, LDC	50	30	120	9/08 to 2/09
16	Tej Singh, LDC	50	30	120	9/08 to 2/09
17	Kamleshwar Upadhyay, UDC	50	30	120	9/08 to 2/09
18	Murai Lal, IV	75	50	150	9/08 to 2/09
19	Rej Pal, Peon	50	30	120	9/08 to 2/09
20	Meera, Peon	50	30	120	9/08 to 2/09
21	Mehar Chand	50	30	120	9/08 to 2/09
22	Prem Wati	50	30	120	9/08 to 2/09
23	Naresh Kumar	50	30	120	9/08 to 2/09
24	Nand Kishore	50	30	120	Ch. No. 35 9/08 to 2/09
25	Pratap Bhan, FSO	100	75	150	9/08 to 2/09
26	K.K.Mishra	100	75	150	9/08 to 2/09
				5105/-	

30/12/13

16/12/13

17/12/13



s/c 20/10  
 9/c 17/10  
 17/10  
 10/c  
 17/10  
 22

2009-10

S.No.	Name of employees Designation(Sh./Ms.)	Amount to be recovered	Amount recovered	Recovery to made for <u>2009-10</u>	Remarks
01	K.D.Trehan, AC	100	75	250	3/09 to 12/09
02	Dharam Veer, FSO	100	75	250	3/09 to 12/09
03	Pratap Bhan, FSO	100	75	250	3/09 to 12/09
04	K.K.Mishra, FSO	100	75	250	3/09 to 12/09
05	Indira, Insp.	100	50	500	3/09 to 12/09
06	Ram Chander, Insp.	100	50	500	3/09 to 12/09
07	Satish Kr. Manchanda, Insp.	100	50	500	3/09 to 12/09
08	Ram Kishore, Insp.	100	50	500	3/09 to 12/09
09	B.B.Patnak, Insp.	100	75	250	3/09 to 12/09
10	A.K.Mahajan, Insp.	100	50	500	3/09 to 12/09
11	A.K.Meena	100	50	500	3/09 to 12/09
12	D.R.S.Lakra, HC	100	50	500	3/09 to 12/09
13	S.K.Gupta, LDC	50	30	220	3/09 to 1/10
14	A.K.Arora, UDC	100	50	500	3/09 to 12/09
15	Jasvinder Kaur, UDC	75	50	250	3/09 to 12/09
16	Rakesh Kumar, UDC	75	50	250	3/09 to 12/09
17	Sunil Kumar, UDC	75	50	250	3/09 to 12/09
18	Tej Singh, LDC	50	30	200	3/09 to 12/09
19	Komalshwar	50	30	200	3/09 to 12/09

5  
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Ch. No 35

18/11  
16/11  
70

20	Jugesh Kumar	50	30	200	3/09 to 12/09
21	Birender Singh	50	30	200	3/09 to 12/09
22	Murai Lal, Peon	75	50	250	3/09 to 12/09
23	Meera, Peon	50	30	200	3/09 to 12/09
24	Prem Wati, Peon	50	30	200	3/09 to 12/09
25	Nand Kishore	50	30	200	3/09 to 12/09
	<b>Total</b>			<b>7870/-</b>	

~~10/10/11~~  
PARA No. 06

④ S.No.16 (2008-09) Tej Singh 1200/-  
S.No.18 (2009-10) 200/-  
⑤ Raj Pal Peon (S.No.19) 200/-  
⑥ Mehar Chand (2008-09) 1200/-

Settled vide letter dated 11/6/11  
except S.No. 7 (2008-09) Rs. 3/-  
S.No. 8, Jatin Kumar Rs. 3/-  
S.No. 9, A.K. Mohajan Rs. 3/-  
S.No. 10 (2009-10) Rs. 3/-

**Sub : Tuition Fee reimbursement claims**

During the course of scrutiny of tuition fees reimbursement claims of Distt. Central, Food & Supply Deptt. for the period 2008-09 and 2009-10 the following discrepancies have been noticed :

- Sh. Tej Singh, LDC has been paid Rs.15,483/- the entitled amount of Rs.14,783/- resulting an excess payment of Rs.700 for the Academic Year 2008-09. Details of the amount are as under :  
(For both children)

Tuition fee 2007-08	960.00
Tuition fee 2008-09	10810.00
Books+Dress Material	3013.00
<b>Total</b>	<b>14783.00</b>
Amount paid	15483.00
<b>Excess payment</b>	<b>700.00</b>

- Sh. Sunil Kumar, UDC has drawn tuition fee arrear for the Academic Year 2008-09 for two children @ RS.1,000.-P.M. w.e.f. Oct.08, whereas the tuition

Handwritten notes and stamps: "NIC", "71", "15", "20", and "71".

fees has been raised by school authorities from Rs.950 to Rs.1000 p.m. w.e.f.Nov.08 as per fee receipt attached by the official. Therefore, Rs.100(Rs.50 + 50) for both children has been overpaid to the official concerned.

3. Mrs.Gargi Wale, Inspector has been paid tuition fee reimbursement claim w.e.f. for the academic year 2008-09 for 13 months @ Rs.50/- p.m. whereas it should have been for 12 months in r/o her son Sameer Kumar, studying in class XIIth with an excess amount of Rs.50.

Handwritten note: "settled vide letter dated 11/11/08"

The overpaid amount may be recovered from the officials concerned and deposited into the Govt. account under intimation to the audit.

Para No.07

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Subject: Non-Production of Record

Spouse information in r/o 15 officials has not been produced to the audit

Handwritten signature and notes: "x as per" and "Settled" with a large flourish.

Signature of Zahid Hussain  
(Zahid Hussain)  
AAO

Part-II

CURRENT AUDIT REPORT

Para - 01: Late remittance of revenues, receipts and dues of the Government in Government account (Ref. Audit Memo No.10, dated -19/03/2014): -

As per Rule 6 of Receipt and Payment rules all moneys received by or tendered to Government Officers on account of revenues or dues of the Government shall without undue delay be paid in full in the accredited bank for inclusion in Government account. Undue delay in depositing cash receipts by the Circle Office to District Office was noticed as per the following details, e.g.

Sl. Nos.	Name of Circle	TR 5 No. with date of deposit in district office	Amount of deposit (Rs.)	Period during which Money received in the Circle Office	Remarks
1.	21	85543 / 6-2-13	19975/-	1-1-2013 to 31-01-2013	Receipts from 1/2/13 to 5/2/13 not deposited on 6/2/13.
2.	23	85544 / 8-2-2013	22150/-	1-1-2013 to 15-01-2013	Receipts from 16/1/13 to 5/2/13 not deposited on 6/2/13.
3.	20	85548 / 8-2/13	12000/-	1-1-2013 to 31-1-2013	Receipts from 1/2/13 to 7/2/13 not deposited on 18/2/13.
4.	23	85554 / 19-2-13	23250/-	10-1-2013 to 31-1-13	Receipts from 1/2/13 to 18/2/13 not deposited on 19/2/13.
5.	23	85557 / 27-2-2013	29700	1-2-13 to 15-2-2013	Receipts from 16/2/13 to 26/2/13 not deposited on 27/2/13.

Delay in remittances of Government money needs elucidation and action be taken for timely remittance of Government money into account.

Needful may be done to rectify above irregularity and compliance be shown to the audit.

Para - 02: Cash Book (Ref. Audit Memo No.7, dated -19/03/2014): -

On scrutiny of the Cash Books, the following shortcomings/irregularities were noticed: -

- i) Page counting certificate was not found recorded in the cash book;
- ii) As per Rule 13(iv), at the end of each month, the Head of Office should verify the cash balances in the cash book and record a signed and dated certificate to that effect. No such certificate was recorded in the cash book, for e.g. of October, 2012, November, 2012, December, 2012 and January to March, 2013;
- iii) As per Rule, erasure of or an overwriting of entry once made in the Cash Book is strictly prohibited. If a mistake is discovered, it should be corrected

G/C H/C 14/18/19

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Para 19

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by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. The Head of Office should invariably initialize every such correction with date. Provisions of Receipt & Payment Rules were not observed in the case of cutting and overwriting, e.g.

Cash Book entries dated - a) 22/12/2011, b) 31/3/2012, c) 01/03/2013 and d) 19/03/2013.

iv) Paid vouchers are not cancelled as paid and cancelled.

Needful may be done to rectify above irregularity and compliance may be shown to audit.

52

Para - 03: Receipt Books (Ref. Audit Memo No.8, dated: -19/03/2014) :-

Para 20

As per Rule 22(3) of Receipt and Payment rules, before a Receipt Book (GAR 6) 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 the officer in charge of the book. No such certificate was found recorded in the receipt book.

Stock registers of the receipt book with details of serial number of receipt books in use and serial number of receipt books in stock was not made available to the audit.

FAW

Needful may be done to maintain the stock registers and compliance be shown to the audit.

23

Para - 04: Bill Register (Ref. Audit Memo No.11, dated-20/03/2014) :-

Para 21

On scrutiny of bill register, the following shortcomings/irregularities were noticed, e.g.

- a) Bill No.48 for the year, 2010-11 was dated 11/06/2010 and Bill No.93 was dated 28/08/2010. But, no date was recorded in the bill registers in r/o intervening bills Numbering from 49 to 92.
- b) Dated initials of Gazetted Officer was not available in the bill register in respect of Bill Nos.72 to 198 and Bill Nos.210 to 254 pertaining to the F.Y., 2010-11. No initials of Gazetted Officer was found in the Bill Register for the year, 2011-12 in respect of Bill Nos. 1 to 291.
- c) The mode of payments against bills was not clear from the bill register i. e. (Category -'B' Cheques or Category -'A' Cheques or 'ECS' etc.) in several cases, e.g.
  - i) Bill No.122 to 132 of 2011-12
  - ii) Bill No.150 to 157 of 2011-12
  - iii) Bill No.274 to 278 of 2011-12, etc.

FAW

Needful may be done to rectify above irregularity and compliance may be shown to the audit.

Para - 05

Non-Submission of proof for Income Tax rebates Ref. Audit Memo No.12, dated- 20/03/2014);

On test check of the records pertaining to calculation of income tax and exemptions granted thereto for the period 2010-11, the documentary proof in support of the rebate availed by the under-mentioned staff members during the year were not found, e.g.

- a) Sh. K.D. Trehan, AC - Relating to FD of Rs. 20,000/-
- b) Sh. Rajinder Singh, UDC - Relating to HRA rebate of Rs.48,732/-
- c) Sh. P. Suresh Kumar, UDC - Metlife Insurance rebate of Rs.32250/-
- d) Sh. Suranjan Pal Singh, HC - Relating to HRA rebate of Rs. 62532/-
- e) Sh. K.K. Mishra, FSO - Intt. on HBA -Rs.69805/-  
Pr. Amt. on HBA -Rs.47219/- &  
FD -Rs.23000/-  
-HRA -Rs. 7228/-
- f) Sh. Ramesh G R Bagade, FSO - Other savings shown -Rs.1000/-  
Other savings shown -Rs. 10000/-
- g) Sh. Bibhuti Bhushan Pathak, Gr.II-PPF - Other savings shown -Rs.5000/-
- h) Sh. Ram Chander, Gr.II - FD - Rs.48000/-
- i) Sh. Jugesh Kumar, LDC

Needful may be done to obtain the requisite documents on priority. In the absence of documentary evidence, recovery may be made on exemptions allowed on savings. The compliance of the same may be shown to the audit.

Para - 06

Personnel name cheque's entry in cheque registers (Ref. Audit Memo No.9, dated -19/03/2014): -

As per Rule 13 of Receipt and Payment rules cheque drawn in personal name of a recipient (Government servant or third party), the delivery of such a cheque to the concerned party may be recorded in and watched through a separate crossed cheque and bank drafts transit register. It has been noticed that the following cheques' drawn from PAO were not recorded in the cheque transit register, e.g.

Sl. Nos.	Bill Nos./ Date	Amount (Rs.)
<b>(January, 2011)</b>		
1.	184, 185	14996/-, 910/-
2.	191-OE	2221/-
3.	194-Med.	18150/-
4.	199-Cont.	2765/-
5.	200-C	2591/-
6.	201-C	2189/-
7.	202-C	1929/-
8.	207-C	1981/-
9.	208-C	985/-
10.	209-C	2222/-
11.	210-C	1280/-
12.	213-C	2108/-
<b>(February, 2013)</b>		
1.	289/11-2-13	49044/-
2.	292/13-2-13	4360/-
3.	293/13-2-13	10969/-
4.	302/18-2-13	2080/-
5.	304/19-2-13	2109/-

6.	305/19-2-13	2118/-
7.	306/14-2-13	4000/-
8.	307/21-2-13	2141/-
9.	309/22-2-13	2312/-

3/c Htc 10/c (11) (16)

Action be taken to record details of cheque on cheque registers and compliance be shown to the audit.

Para 07: Non-production of Auditable record (Ref. Audit Memo No.1 dtd. 5/3/13 & 5, dated -14/03/2014)

Para 24

26

During the course of audit, following records were not made available to the audit.

1. Vouchers for the periods – a) F.Y. 2010-11 –All vouchers  
b) F.Y. 2011-12 –Voucher Nos.198 to 291.
2. T.R. 5 relating to the period-19/01/2011 to 31/03/2011,
3. Reconciliation Certificates issued by the concerned PAO for the period ending on 31/03/2011, 31/03/2012 & 31/03/2013,
4. Liveries issue registers for the period under audit,
5. Electricity register,
6. LTC registers,
7. Long term and short term registers,
8. Stock registers of receipt books (GAR-6),
9. Stock registers – Consumable and Non-consumable for the audit periods,
10. Loss or theft of property for the periods under audit,
- 11- List of Sanctioned, working and vacant posts during 2010-13,
12. Head-wise budget & expenditure for the years, 2010-13,
13. List of office bearers during audit period of 2010-13,
14. Verification of Remittances from PAO for the period January, 2011; March, 2012 & February, 2013 as per memo no.2 dated 12/3/2014.

Above records may be made available to the next audit.

  
(DANIEL, T.M.)  
SR. ACCOUNTS OFFICER /  
IAO (LFA -I)

27  
PARA NO. 01

PART-II  
CURRENT AUDIT REPORT

7/c 10  
etc  
15  
Ref. Memo No. 12  
Dated: - 21/07/2015

Subject: Income Tax recovery Rs.10,628/- for the financial year 2014-15

During the test check of the Income tax record provided by department, the following discrepancies have been noticed as under:-

(A) Ms. Geeta Sood, FSO  
Short Recovery of Income Tax for financial Year 2014-15

	TDS as per calculation sheet and PBR records Amount (Rs.)
Gross total income	7,12,490
Less:-GPF/UTGEIS/SAVINGS	1,50,000
Less:- Medical Contribution(80D)	3,900
Total Taxable Income	5,58,590
Total Income Tax	36,718
Add Cess 3%	1,102
TOTAL INCOME TAX	37,820
TAX DEDUCTED	27,192
SHORT RECOVERY	10,628

Similar cases may also be reviewed and the recovery of Rs.10,628/- may be recovered from the above official and deposited in govt. account, under intimation to the audit. The facts & figures may kindly be confirmed. Factual inaccuracy, if any, may please be brought to the notice of the undersigned.

*[Signature]*



Sub: **Short Recovery of UTGEGIS Contribution amounting to Rs.8,325/-** ✕

The inspection of PBRs revealed that the UTGEGIS contribution has been deducted short from the following employees as per details given below:

S. No	Name & Designation	Period		Months	Deduction/per month			Short
		From	To		Due	Deducted	Short	
					Rs.	Rs.	Rs.	
1	Sh. Raj Pal. Peon	1/2006	3/2015	111	30	15	15	15x111= 1665
2	Smt. Meera. Peon	1/2006	3/2015	111	30	15	15	15x111= 1665
3	Smt. Premwati. Peon	1/2006	3/2015	111	30	15	15	15x111= 1665
4	Smt. Premwati. Peon	1/2006	3/2015	111	30	15	15	15x111= 1665
5	Sh. Poly Ram. Peon	1/2006	3/2015	111	30	15	15	15x111= 1665
<b>Total Recovery</b>								<b>8,325/-</b>

The UTGIES recovery of Rs. 8,325/- from the above mentioned staff members may be recovered and deposited in government account after due verification under intimation to audit

(B)

Audit Memo No.13  
Dated 21/07/2015

Sub:

**OVER PAYMENT OF TRANSPORT ALLOWANCE** ✕

During the test check of the records/ statement provided to audit it was observed that the following staff of the Deptt. Of Food & Supply, Distt. Centre was on leave for full calendar month as per detail given below:

S. No.	Name & Designation	Leave Period (Full month)	Nature of Leave	T.A. Paid (Rs.)	Total Recovery (Rs.)
1.	Smt. Premwati W/o Sh. Makhan Singh	23/05/2013 to 15/08/2013	Medical Leave/ Comm. Leave	2880X1 3040X1 (June & July 2013)	5920/-
<b>Total</b>					<b>5920/-</b>

As per rules, if an employee remains absent from duty for a full calendar month due to leave/training/tour etc., then she is not entitled to draw the transport allowance. The irregular transport allowance paid to Smt. Premwati, Peon Government servant amounting to Rs. 5,920/- may be recovered and deposited in government account after due verification under intimation to audit.

*[Signature]*

Para No. 3

Sub: Verification of remittance in r/o Asstt. Commissioner (Central Distt.), Food & Supply Office, M Block, VikasBhawan, New Delhi-110002

Ref. Audit Memo. No. 2

Date: 17/07/2015

Pay & Accounts Office-15 was requested to verify remittance vide letter No. dated 17/07/2015. PAO has not verified Challan No. 18 dated 28/09/2013 for Rs. 27,000/- (Rupees Twenty Seven thousand only). This may please be got verified from the PAO-15 under intimation to Audit.

Para No.4

Ref. Memo No.11

Dated: 20/07/2015

Sub:- Cash Book

During the course of test audit, on scrutiny of the cash book for the period 2013-14 to 2014-15 the following discrepancies have been observed :-

- As per 13(1) and Note 2, below Rule 13 of CGA(R&P) Rule 1983, the cash book should be maintained in GAR 3. It should be bound and its pages machine-numbered. Before bringing a cash book into use, the DDO should count the number of pages and record a certificate of count on the first page of the cash book. The certificate has been not recorded on the cash book..
- As per Rule 13(iii) of CGA(R&P) Rule 1983 the daily totals of the cash book should be checked by a person other than the writer of the cash book who initial it as correct. On perusal of the cash book of the above said school, it has been seen that the daily totals of the cash book have not been checked by a person other than the writer of the cash book during the entire period of audit. The needful may be done now. Compliance shown to audit and noted for future compliance.
- As per Rule 13(iv) of CGA(R&P) Rule 1983 the DDO should physically check the monthly closing balance in hand and record a certificate to this effect in figure and words in his own hand, the result of such verification under his seal and signatures of the DDO at close of each month. It is seen that in a few months (June 2013, Sep 2013 to January 2014) incomplete certificate is recorded. The certificate of physical verification of cash will normally be in the following form.

Certified that cash amounting to Rs \_\_\_\_\_ (Rupees \_\_\_\_\_ only) has been physically verified and found correct as per the balances recorded in the cash book "

Signature of DDO

Dated

The requirement of the rules may please be noted for strict compliance. .

As per Rule 6 of Receipt & Payment Rules all the money received by or tendered to Government office on account of revenue or dues of the Government shall without undue delay in depositing cash receipts by the District office was noticed as per following examples:-



**AUDIT NOTE**

⑦ ⑫  
4/2

Sr. No.	Name of Circle	GAR 6 No. with Date	Amount	Date of Deposit	Remarks
1.	23	85576/23-04-13	29375/-	29-04-13 Challan No. 1	Deposited in Bank after Six days
2.	23	85579/01-05-13	10000/-	03-05-13 Challan No.09	Deposited in Bank after Two days
3.		85581/06-05-2013 85582/6-05-2013	11325/- 25500/-	09-05-2013 Challan No. 10	Deposited in Bank after Three days
4.	23	85592/31-05-2013	23650/-	06-06-2013 Challan NO. 21	Deposited in Bank after Three days
5.		85608/11-07-2013 85609/11-07-2013	500/- 26850/-	16-07-2013 Challan No. 30	Deposited in Bank after Five days
6.	21	85613/23-07-2013	22175/-	01-08-2013 Challan No. 33	Deposited in Bank after Seven days
7.	25	85616/07-08-2013	10075/-	17-08-2013 Challan No. 36	Deposited in Bank after Ten days
8.	22 21	85618/23-08-2013 85619/23-08-2013	30425/- 100/-	27-08-2013 Challan No. 37	Deposited in Bank after Four days
9.	23	85650-5/25-02-14	5000/-	07-04-2014 Challan No. 1	Deposited in Bank after Forty two days
10.		85485-93 85787-802 Dt.16/03/2014	11010/-	27-03-2014 Challan No. 19	Deposited in Bank after Eleven days

Delay in remittances of Govt. money needs elucidation and action be taken to timely remittance of Government money into account. Compliance to above irregularities be shown to the next audit.

Para No. 5

③

Ref .Audit Memo No. 7

Dated 20/07/2015

The followings records were not produced for scrutiny of Audit.

Para 25

1. Voucher for the year 2013-14 & 2014-15
2. Liveries issued register for the period under audit
3. LTC register *Current compliance seen*
4. Long Term & Short Term advance/ Loan register
5. Stock register ~~Consumable & non consumable~~ *Current compliance of Consumable Item Reg seen*
6. Income Tax Form -16 with calculation sheet for the Financial Year 2013-14.
7. Spouse information of Govt. employee/staff members *Current compliance seen*
8. Electricity bill/Telephone bill & Water Charges Bill Register *Current compliance seen*
9. Children Education Allowance Register *Current compliance seen*

(R. H. PAUL)  
Internal Audit Officer  
Audit Party No. XVII

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**PART II**  
**CURRENT AUDIT REPORT**

(2010-13)

**PARA No. 01- Excess payment of Transport Allowance.**  
(Ref, Audit Memo No. 13 dated 03/10/2018)

On scrutiny of PBR, Attendance register and information provided by the department authorities Mrs. Premwati (Peon) availed leave more than one calendar month but transport allowance granted. It is irregular. According to FR SR part II (OM dated 29/08/2008), during absence from duties for full calendar month due to leave/training/tour etc Transport allowance is not admissible.

Details of leave availed and T A paid is given below:

S. NO	NAME OF TEACHER & DESIGNATION	NATURE OF PERIOD	PERIOD OF ABSENCE	TA PAID (In Rs.)	AMOUNT TO BE RECOVERED (In Rs.)
1	PREMWATI (Peon)	Medical Leave	13/04/2016 to 30/06/2016	7200/- (3600 X 2)	Rs. 7200/-
<b>Total</b>					<b>Rs. 7,200/-</b>

Rs.7200/- may be recovered from the concerned official under intimation to the audit. All other similar cases may also be reviewed.

**PARA No. 02: Non Production of Records.**

Proof of savings for Income Calculations Sheets for the audit period.

*Settled  
Seen  
compliance*

I.A.O. Audit Party No. VII

2 (10)

**PART-III**  
**TEST AUDIT NOTE**

**TAN. 01:- Leave account.**

(Ref, Audit Memo No. 08 dated 27/09/2018)

On test check of service books of officials the following short comings observed:-

1. Jaideep Sengupta Senior Assistant/UDC/Grade III DASS

	Period	Wrong Entry	Correct Entry	Remarks
A	01/01/16 to 30/06/16	Credited 300+15	Actual 300+12	3 days undue benefit given to official
B	01/07/16 to 31/12/16	Debited 08 days E/L 291-8 = 268	291-8 = 283	Recast the leave account
C	01/01/17 to 30/06/17	Credited 283 days E/L	283+15 = 298	Recast the leave account

2. Shanker Lal Inspector/Grade II DASS

A	01/07/15 to 31/12/18	284 +15 =299	Again 15 day E/L benefit given for the period 01/07/15 to 31/12/15 300+15	Recast the leave account
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- In addition to that calculation mistake found in the leave account of Sh Khaiber Singh in the audit period, necessary corrections may be made in the leave account.
- It has also observed in the service book of Sh. Om Prakash. Head clerk that benefit of 10 days HPL has not been given to the official for the period 01/07/13 to 31/12/14. It resulted 30 days loss of HPL to the official.
- Sh. Junaid Rauf Inspector (FSS) HPL benefit of ~~10~~ <sup>15</sup> days leave not given to the official for the audit period. *with line seen*
- It has been observed that, in the service book of Sh. Jaideep Sengupta, & Sh Daljeet Kumar, number of overwriting, cutting and fluid also used in the leave account. It is irregular. Every cutting should be attested by the authorized officer.
- Concerned authorized officer has not verified & signed the leave account.
- 15 days E/L and 10 day HPL have not credit for the period 01/01/18 to 30/06/18 in the service books.

The above mentioned correction may please be made in the leave account of concerned officials & shown to next audit.

*[Signature]*  
I.A.O., Audit Party No. VII

*Seen & discussed*  
*[Signature]*  
*02/10/18*  
*Ato/DDD*  
*Ac (Control), P.S.*

# **PART-II**

## **CURRENT AUDIT REPORT (2018 to 2020)**

**PARA-01:- Short deduction of License Fees-Recovery of Rs. 4,300/-.**

**Audit Memo. No. 02**  
**Date: 07.09.2020**

The rates of license fee and water charges for the various types of the Govt. of NCT of Delhi Residential (General Pool) Accommodation have been revised w.e.f 01-07-2017 vide Order No. F.4 (1)/Misc/PWD&H/A-II/2004/2749-65 dated 10.03.2014 issued by AHC (PWD), Deptt. of PWD & Housing, GNCT of Delhi.

During test check of the Pay Bill Registers, it has been observed that the office has not revised the License Fees in respect of government accommodation allotted to the staff. Hence there is a short deduction of License Fees as below:

The details of recovery to be made from the officer/official are given as under:-

Name of the Official		Premwati		Designation		Peon / MTS	
Address		Flat No. 362, Type II, Nimri Colony, Delhi					
Period w.e.f.	License Fees				Balance to be recovered		Net amount recoverable
	Being deducted	Should have been deducted	Short deducted	License Fee@			
7/13 to 08/2020	2260	310	50	@ 50/- for 86 months			4300

The facts and figures mentioned above may please be confirmed and the recoveries may be made and amount may be deposited in govt. account under intimation to Audit.

Other similar cases, if any, may also be reviewed and recoveries, if any, may be effected under intimation to the audit.



**PARA-02:- Improper Maintenance of Cash Book.**

7

**Audit Memo. No. 04**

**Date: 09.09.2020**

During the test check of Cash Book, the following irregularities have been noticed by the audit: -

1. An opening balance of Rs. 39,960/- was depicted as on 01.04.2018 in the Cash Book. The same was shown as amount towards "Return of ECS Data for BPL". However, this balance is being brought forwarded in each month and is showing as Closing Balance till 31.03.2020. Any undisbursed amount lying with DDO should be deposited in the govt. account as early as possible, if the disbursement of same is not possible / feasible. Carry forward of an amount for such a long period is irregular.
2. An erasure or over-writing of an entry once made in the cash book is strictly prohibited. If a mistake is discovered, it should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. The Head of Office should initial every such correction and invariably date his initials. During test check of cash book of the both funds, it has been observed that Head of the School/DDO has not adhered to the instruction as laid down under Rule 13 (IV) of Receipt and Payment rules.
3. The certificate recorded by the DDO regarding closing balance at the end of each month is not in accordance with the standard format provided in the Civil Accounts Manual. The same should be recorded strictly in accordance with the standard format provided in the Civil Accounts Manual.

Necessary efforts may be made to remove above discrepancies under intimation to the Audit.





**^ PARA-03:- Non adjustment of AC Bills for the period 2016-17 for Rs. 60,000/-.**

**Audit Memo. No. 05**  
**Date: 11.09.2020**

The advance of Rs. 60,000/- was drawn by the O/o Asstt. Commissioner (Central), F&S vide following AC bills:

S.No.	AC Bill No. / Date	Purpose	Amt. (Rs.)
1	23-24/24.03.2018	Electricity Bill Circle 19	15,000
2	75/02.08.2018	Electricity Bill Circle 23	10,000
3	154/20.11.2018	Electricity Bill Circle 23	10,000
4	218/19.03.2019	Electricity Bill Circle 20	10,000
5	27/01.05.2019	Electricity Bill Circle 19	15,000
Total			60,000

These AC bills have not been settled so far and the amount is standing as outstanding advance. These outstanding advances should have been settled immediately after utilization of funds.

Necessary efforts may be made to adjust the aforesaid outstanding bills under intimation to the Audit.



**PARA-04:- Non Production of Records.**

5

**Audit Memo. No. 06**

**Date: 15.09.2020**

Following record has not been provided to Audit till date for the audit period 2018-2020:

1. Stock Register for Non Consumable Items
2. Record related to Service Postage Stamps Account in r/o Circle Offices under Distt. Central



**(PARDEEP KUMAR)**  
**INSPECTING AUDIT OFFICER**  
**AUDIT PARTY NO. XXVI**

**TAN 1: Improper maintenance of Pay Bill Registers**

**Audit Memo. No.01**  
**Dated: 04.09.2020**

4

During the test check of the PBRs for the audit period 2018-2020 following irregularities have been noticed:

1. Index of PBR is not prepared.
2. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in some of the cases in the PBR. This information is required for calculation of Income Tax, GPF contribution etc. Also information about the employees who have been transferred out of the unit has not been recorded in some of the cases in the PBR. Copy of LPC is also required to be appended with the respective page in the PBR.
3. Total of each column is also required to be entered on the last line of each page (at the bottom) which helps in calculation of Income Tax of the respective year.
4. Several cutting/over-writing/use of white fluid found in the PBR, which is irregular.

Necessary efforts may be made to remove above discrepancies under intimation to the Audit.



(3)

**TAN 2: Inclusion of Adhaar (Unique Identification) number in Service Book of Government Servants and non-verification of Service from concerned PAO.**

**Audit Memo. No.03**  
**Dated: 08.09.2020**

**(A) Inclusion of Adhaar (Unique Identification) number etc.**

On test check of Service Books, it has been found that entry of Aadhaar Numbers has not been made in the Service Book of following staff as per instructions circulated by the Pr. Secretary (Finance), Finance Department, Govt. of NCT of Delhi vide No.F.3 (03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015. It is therefore, advised that detail of Aadhaar Number of all employee be obtained and be entered in S/Books and also be mentioned in pension papers of the retirees so as to enable the Pay & Accounts Office to mention the details of Aadhaar number in Pension Payment Orders

S. NO.	NAME OF THE OFFICIAL (S/Sh/Smt.....)	DESIGNATION	DOB	Date of Appointment
1.	Lakshay Verma	Sr. Asstt.	15.08.1987	01.09.2008
2.	Junaid Rauf	A.S.O.	15.03.1962	08.12.1982
3.	Madan Lal	FSO	03.06.1962	31.07.1982
4.	Rajan Shergill	ASO	15.10.1962	13.08.1987

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 & a certificate be issued in the prescribed form to the official concerned. During test check of S/Books, the said certificate has not been found pasted in the Service Book of following officials after verification of service from the concerned PAO:

S. NO.	NAME OF THE OFFICIAL (S/Sh/Smt.....)	DESIGNATION	DOB	Date of Appointment
1.	Junaid Rauf	A.S.O.	15.03.1962	08.12.1982
2.	Madan Lal	FSO	03.06.1962	31.07.1982
3.	Rajan Shergill	ASO	15.10.1962	13.08.1987

**(B) Improper maintenance of S/Books:**

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

**(1) 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 signature obtained accordingly. However, during test check of S/Books, the Service Book was not shown to the officials as no signature of officials were found obtained in the Service Book in the following cases:

S. NO.	NAME OF THE OFFICIAL (S/Sh/Smt.....)	DESIGNATION	DOB	Date of Appointment
1.	Lakshay Verma	Sr. Asstt.	15.08.1987	01.09.2008
2.	Junaid Rauf	A.S.O.	15.03.1962	08.12.1982

**(2) Re-attestation of Bio-data:**

The particulars of each Govt. servant at the first page of Service Book should be re-attested after every five years and fresh photograph should be appended and attested after every ten years. But this has not been followed in the following cases:



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S. NO.	NAME OF THE OFFICIAL (S/Sh/Smt.....)	DESIGNATION	DOB	Date of Appointment
1.	Lakshay Verma	Sr. Asstt.	15.08.1987	01.09.2008
2.	Junaid Rauf	A.S.O.	15.03.1962	08.12.1982

Necessary efforts may be made to remove above discrepancies under intimation to the Audit.



**TAN 3: Discrepancies in Stock Register**

**Audit Memo. No. 07**

**Date: 16.09.2020**

Consumable Stock Register maintained by the F&S, Distt. Central, has been scrutinized. The following shortcomings have been noticed:

1. Rule 213(1) and 213(2) of GFR 2017 stipulates that physical verification of fixed assets (Non-Consumable items) and verification of Consumable Goods & material should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register. On scrutiny of records, it has been observed that no physical verification of consumable items and non-consumable items were undertaken by the F&S Deptt., Distt. Central in the Stock Register.
2. An erasure or over-writing of an entry once made in the Stock Registers is strictly prohibited. If a mistake is discovered, it should be corrected by drawing the pen through the incorrect entry and inserting the correct one between the lines and should be countersigned by the HOO/Officer-In-Charge.

Necessary efforts may be made to remove above discrepancies under intimation to the Audit.



**(PARDEEP KUMAR)**  
**INSPECTING AUDIT OFFICER**  
**AUDIT PARTY NO. XXVI**