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**DIRECTORATE OF AUDIT  
GOVERNMENT OF N.C.T. OF DELHI  
DELHI SACHIVALAYA, NEW DELHI**

**Sub: -Internal Audit Report on accounts of Office of the A.C. (Distt. North-East), Food & Supply Department, Nand Nagri, Delhi for the period 2019-2020 to 2022-2023.**

The accounts of A.C. (Distt. North-East), Food & Supply Department, Nand Nagri, Delhi for the period 2019-20 to 2022-2023 was conducted by the field Audit Party No. XII, comprising of Smt. Monika Dhingra, AO/IAO, Sh. Satish Kumar, ASO & Ishrat Jahan, DEO w.e.f. 27/03/2023 to 13/04/2023 (10 working days).

**AIMS AND OBJECTIVES**

The Department was established in 1962 and discharges the important responsibilities of managing the Public Distribution of, and 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, 1955 and various Control Orders made there under. The Department is implementing NFSA 2013. The Highly subsidised Food Grains as prescribed under Act are being supplied every month to eligible households through 318 FPS in this district.

**HOO (S/Shri/Ms.)**

S.NO	NAME OF THE OFFICEER	POST	Period	
			From	To
1.	Sh. MS Premi	Asstt, Commissioner	April 2019	February 2020
2.	Sh. Rajesh Sakkarwal	Asstt, Commissioner	March 2020	July 2020
3.	Sh. Tanuj Bhanot	Asstt, Commissioner	August 2020	September 2020
4.	Sh. Jindra Rathi	Asstt, Commissioner	October 2020	November 2020
5.	Sh. Rajesh Kumar Ahuja	Asstt, Commissioner	December 2020	06.01.2022
6.	Sh. Ajay Kumar Sinandi	Asstt, Commissioner	07.01.2022	31.08.2022
7.	Sh. L K Gautam	Asstt, Commissioner	01.09.2022	Till Date

**DDO (S/Shri/Ms.)**

S.NO	NAME OF THE OFFICEER	POST	Period	
			From	To
1.	Sh. Anand Kumar Harit	FSO	01.04.2019	28.05.2019
2.	Sh. Rajesh Kumar Srivastava	AAO	29.05.2019	28.12.2021
3.	Sh. Suresh Chand	FSO	29.12.2021	19.04.2022
4.	Sh. Nupesh Kumar	AAO	20.04.2022	13.02.2023
5.	Sh. Nilesh Kumar	FSO	14.02.2023	02.03.2023
6.	Sh. Ram Sukh	AAO	03.03.2023	Till Date

*M. Anand*

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**Cashier**

S.NO	NAME OF THE OFFICER	POST	Period	
			From	To
1.	Sh. Praveen Kumar Gupta	Sr. Asstt.	01.06.2017	July 2019
2.	Sh. Pankaj	Jr. Asstt.	August 2019	06.10.2022
3.	Sh. Nikhil	Jr. Asstt.	07.10.2022	Till Date

**Vacancy Position as on 31/03/2023**

S.No.	Post	Sanctioned Post	Post filled	Post Vacant
1.	AC	1	0	1
2.	FSO	7	5	2
3.	SO	1	1	0
4.	ASO	1	0	1
5.	FSI	25	6	19
6.	Sr. Asstt.	10	2	8
7.	Jr. Asstt.	24	5	19
8.	Class-IV	9	2	7
9.	SCC	1	0	1
	<b>Total</b>	<b>79</b>	<b>21</b>	<b>58</b>

**Statutory Audit**

As per information provided by the Department, the audit of AGCR has not been conducted so far.

**Budget Information for the period of 2019-22 to 2022-2023**

<b>BUDGET AND EXPENDITURE STATEMENT</b>					
Financial Year	Head Of Account	Budget Allotted	Expenditure	Balance	% age of saving
2019-2020	MH 3456 00001000001	2,20,00,000	2,19,12,536	87,464	0.39
	MH 3456 00001000013 OE	9,00,000	8,83,670	16,330	1.81
	MH 3456 00001000006 Medical	6,50,000	6,46,445	3,555	0.54
	MH 3456 00001000024 Wages	1,70,000	1,49,500	20,500	12.05
	MH 3456	26,000	21,670	4,330	16.65

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	00001000011 DTE				
2020-2021	MII 3456 00001000001 salaries	2,30,03,000	2,29,95,271	7,729	0.03
	MII 3456 00001000013 OI	10,10,000	9,88,700	21,300	2.1
	MII 3456 00102980050	80,000	80,000	0	0
	MII 3456 00001000006 Medical	27,90,000	27,70,890	19,110	0.68
	MII 3456 00102880050	1,40,000	1,34,384	5,616	4.01
	MII 3456 00001000024 Wages	3,60,000	3,22,370	37,630	10.04
	MII 3456 00001000011 DTE	4,100	4,096	4	0.09
2021-2022	MII 3456 00001000001 salaries	2,78,00,000	2,76,55,556	1,44,444	0.51
	MII 3456 00001000013 OI	15,00,000	14,27,481	72,519	4.8
	MII 3456 00001000006 Medical	12,00,000	10,34,021	1,65,979	13.8
	MII 3456 00102880050	1,000	918	82	8.2
	MII 3456 00001000024 Wages	3,77,11,000	3,75,28,310	1,82,690	0.48
	MII 3456 00001000011 DTE	15,000	14,775	225	1.5
2022-2023	MII 3456 00001000001 salaries	2,60,00,000	2,57,92,335	2,07,665	0.79
	MII 3456 00001000013 OI	8,80,000	8,37,515	42,485	4.82

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MII 3456 00001000006 Medical	10,00,000	9,72,844	27,156	2.7
MII 3456 00001000024 Wages	96,50,000	96,49,133	867	0.008
MII 3456 00001000011 DTE	5,274	5,274	0	0

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**OLD AUDIT REPORT: PART-I**

There were 14 old Audit Paras with recovery of Rs. 1,63,977/- (as reflected in Summary of Audit Paras) pertaining to the period 1998-2019. The department authority has not made any efforts to settle any paras. Remaining 14 paras alongwith recovery of Rs. 1,63,977/- have been incorporated in Part-I of the current audit report.

**Part-I (Old audit report)**

Sr. No.	Year	Total Paras	Para Fully Settled	Partly settled	Para No. of Settled para	Outstanding Paras
1	1998-2019	14	--	--	--	1,63,977/-

**Details of Old Recoveries**

**Details of Old Recovery:-**

Sr. No.	Year	Para No.	Details of Recoveries (In Rs.)		
			Raised (in Rs.)	Amount Recovered (in Rs.)	Balance (in Rs.)
1	1998-2019	14	1,63,977/-	--	1,63,977/-

None

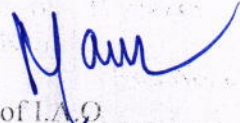
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CURRENT AUDIT REPORT (2019-20 to 2022-23):-PART-II

During the course of current audit Observation Memo(s) 08 & Record Memo(s) 04 were issued to the unit highlighting various irregularities with recovery of Rs.8,928/-. Out of which 01 Memo has been settled on the basis of reply and Remaining 08 Audit Observation Memos have been converted into 03 Paras alongwith recovery of Rs. 8,928/-and 04 TAN, which have been incorporated in the Current Audit Report as Part-II.

S. No.	Memo No.	Brief of the Para's	Amount to be recovered(Rs.)	Remarks
01	03	Recovery TA given during absence from duty/leave for full calendar months	4968	Para No. 01
02	06	Short Recovery of Licence Fee	3960	Para No. 02
03	08	Non Production of Records	-	Para No. 03

The Internal Audit Report has been prepared on the basis of information/records furnished and made available by A.C. (Distt. North-East), Food & Supply Department, Nand Nagri, Delhi. The audit disclaims any responsibility for any misinformation and/or non-information on the part of Audit.

  
 Signature of I.A.O.  
 Designation :A.O

Part-I

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(Old Audit Report)

1998-2019

Part-I

(Old Audit Report)

1998-2019



List of Para (Order by Audited Year & Para)

[View Detailed Audit Report](#)

Department: Food and Supplies & Consumer Affairs

S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status	Outstanding Amount (in Rs.)
1	1998	2001	3		Pay Fixation	0	18552
2	2001	2007	2		Income Tax	0	6189
3	2007	2010	2		Income Tax	0	2486
4	2007	2010	3		License Fee	0	221
5	2007	2010	4		Subscription towards DGHS	0	16260
6	2010	2016	1		Short Recovery of License Fees & Water Charges for Govt Accommodation amounting to Rs. 27348/-	0	27348
7	2010	2016	2		Short deduction of Rs. 2620/- towards UTGERS erswhile Group 'D' (Non Group C)	0	1366
8	2016	2019	1		Discrepancies in maintenance of Govt. Cash Book	0	0
9	2016	2019	2		Short recovery of License Fee	0	420
10	2016	2019	3		Excess drawal of leave salary/in availing CCL	0	4657
11	2016	2019	4		Payment of part time workers	0	0
12	2016	2019	5		Non deposit of Income Tax during the F.Y. 2017-18	0	86579
13	2016	2019	6		Recovery on account wrong increment granted	0	0
14	2016	2019	7		Non production of Records	0	0

**NOTE:**

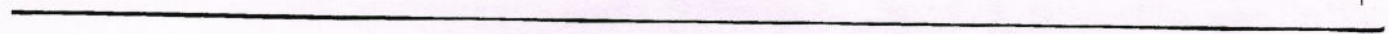
O - Outstanding Paras;  
 R - Reply submitted by the Department/Units;  
 C - Comment by the Directorate of Audit on reply submitted.

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**PART- I**  
**OLD OUTSTANINDG**  
**PARA'S**  
**(1996 To 2010)**





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Para No-1  
Para No-1

25/c 14

(Ref Para 4 of 98-01)

SUBJECT: PAY FIXATION

② ← Para No. ②

①

During the course of test audit, it was revealed that Smt. Usha Wadhwa, FSO, was drawing pay Rs. 2,120/- w.e.f. 01.03.95 in the scale of 1640-2900. This scale was revised 2000-3200 w.e.f. 01.01.96. According to Principal Pay & Accounts Office order No. 4/Admn/PAO/7-1/2000/ pay fixed 5230-9270 dt. 19.03.2001, the pay fixation of officers previous to 01.01.96, may be fixed in the pay scale of Rs. 2000-3200 as on 01.01.96 and then again 6500-10500 as on 01.01.96. The pay of Smt. Usha Wadhwa has not been fixed according to that order. Her pay may be fixed as under:-

- 2120/- w.e.f. 01.03.95 in the pay scale of Rs. 1640-2900
- Scale revised to 2000-3200 w.e.f. 01.01.96.
- 2120/- w.e.f. 01.01.96 in the pay scale of Rs. 2000-3200
- with DIII 01.03.96
- 2180/- 01.03.96
- 3500 01.01.96 in the pay scale of 6500-200-10500
- 5700 01.03.96
- 6900 01.03.97
- 7100 01.03.98
- 7300 01.03.99
- 7500 01.03.2000
- 7700 01.03.2001

Drawn as under which is wrong:-

- 13.03.96 6900
- 01.03.97 7100
- 01.03.98 7300
- 01.03.99 7500
- 01.03.2000 7700
- 01.03.2001 7900

X. Necessary intimation w.e.f. 01.01.96 may be sent and recovery of arrears due to fixation be made under intimation to Audit.

of dt. 18/5/01 - 6 ps.  
due drawn statement attached

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# DUE & DRAWN STATEMENT

for the month of... 198... for the period from...

Date	Ambulant Due					Balance Drawn					Balance Unpaid				
	Rate	Pay	%	Rate	Total	Rate	Pay	%	Rate	Total	Rate	Pay	%	Rate	Total
5/98	3500			2556	11826	3500			2400	12150					
6/98	3500			2556	11826	3500			2400	12150					
7/98	3500			2556	11826	3500			2400	12150					
8/98	3500			2556	11826	3500			2400	12150					
9/98	3500			2556	11826	3500			2400	12150					
10/98	3500			2556	11826	3500			2400	12150					
11/98	3500			2556	11826	3500			2400	12150					
12/98	3500			2556	11826	3500			2400	12150					
1/99	3500			2556	11826	3500			2400	12150					
2/99	3500			2556	11826	3500			2400	12150					
3/99	3500			2556	11826	3500			2400	12150					
4/99	3500			2556	11826	3500			2400	12150					
5/99	3500			2556	11826	3500			2400	12150					
6/99	3500			2556	11826	3500			2400	12150					
7/99	3500			2556	11826	3500			2400	12150					
8/99	3500			2556	11826	3500			2400	12150					
9/99	3500			2556	11826	3500			2400	12150					
10/99	3500			2556	11826	3500			2400	12150					
11/99	3500			2556	11826	3500			2400	12150					
12/99	3500			2556	11826	3500			2400	12150					
1/00	3500			2556	11826	3500			2400	12150					
2/00	3500			2556	11826	3500			2400	12150					
3/00	3500			2556	11826	3500			2400	12150					
4/00	3500			2556	11826	3500			2400	12150					
5/00	3500			2556	11826	3500			2400	12150					
6/00	3500			2556	11826	3500			2400	12150					
7/00	3500			2556	11826	3500			2400	12150					
8/00	3500			2556	11826	3500			2400	12150					
9/00	3500			2556	11826	3500			2400	12150					
10/00	3500			2556	11826	3500			2400	12150					
11/00	3500			2556	11826	3500			2400	12150					
12/00	3500			2556	11826	3500			2400	12150					
1/01	3500			2556	11826	3500			2400	12150					
2/01	3500			2556	11826	3500			2400	12150					
3/01	3500			2556	11826	3500			2400	12150					
4/01	3500			2556	11826	3500			2400	12150					
5/01	3500			2556	11826	3500			2400	12150					
6/01	3500			2556	11826	3500			2400	12150					
7/01	3500			2556	11826	3500			2400	12150					
8/01	3500			2556	11826	3500			2400	12150					
9/01	3500			2556	11826	3500			2400	12150					
10/01	3500			2556	11826	3500			2400	12150					
11/01	3500			2556	11826	3500			2400	12150					
12/01	3500			2556	11826	3500			2400	12150					
1/02	3500			2556	11826	3500			2400	12150					
2/02	3500			2556	11826	3500			2400	12150					
3/02	3500			2556	11826	3500			2400	12150					
4/02	3500			2556	11826	3500			2400	12150					
5/02	3500			2556	11826	3500			2400	12150					
6/02	3500			2556	11826	3500			2400	12150					
7/02	3500			2556	11826	3500			2400	12150					
8/02	3500			2556	11826	3500			2400	12150					
9/02	3500			2556	11826	3500			2400	12150					
10/02	3500			2556	11826	3500			2400	12150					
11/02	3500			2556	11826	3500			2400	12150					
12/02	3500			2556	11826	3500			2400	12150					
1/03	3500			2556	11826	3500			2400	12150					
2/03	3500			2556	11826	3500			2400	12150					
3/03	3500			2556	11826	3500			2400	12150					
4/03	3500			2556	11826	3500			2400	12150					
5/03	3500			2556	11826	3500			2400	12150					
6/03	3500			2556	11826	3500			2400	12150					
7/03	3500			2556	11826	3500			2400	12150					
8/03	3500			2556	11826	3500			2400	12150					
9/03	3500			2556	11826	3500			2400	12150					
10/03	3500			2556	11826	3500			2400	12150					
11/03	3500			2556	11826	3500			2400	12150					
12/03	3500			2556	11826	3500			2400	12150					
1/04	3500			2556	11826	3500			2400	12150					



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Para No. 2

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Para-5 Ref. PARA No. 02 (Ref. Memo No.05 dated 17.08.07)

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**Subject: - Income Tax** Para No. 3

Scrutiny of the records of income tax for the year 2001-02 to 2006-2007 following short recoveries, irregularities/short-comings have been observed.

**2002-03**

1. Rebate allowed @ 20% in the savings u/s 88 in place of 15% on the gross total income exceed @ 1.5 Lac (before allowing deduction under Chapter VI-A of I.T. Act), as details given below, which is irregular, hence excess amount of rebate allowed may be recovered:-

S. No.	Name of officer	Total income before deduction under Chapter VI A	Total Saving U/s 88	Rebate allowed @ 20%	Rebate admissible @ 15 %	Excess amount recoverable I.T./SC	Total
1.	Sh. Kusthal Singh FSO	Rs.157558/-	Rs.69321/-	Rs.13864/-	Rs.10398/-	Rs.3466 +173	Rs.3639/-

**2006-07**

2. An amount to Rs.75000/- under section 80-DD deducted from the total income of Sh. Laxmi Raj Singh, FSO on the certificate of 70% (197) disability produced by the official which is irregular. As per rule Rs.75000/- may be deducted from the salary if the person having certificate with severe disability i.e. 80% or more of one or more disabilities. Hence, I. Tax on the excess deduction i.e. 25000/- (Rs.75000-50000/-) allowed to the official as details given below, may be recovered, under intimation to Audit: -

Total Salary	Deduction U/S 80-DD	Deduction admissible U/S 80-DD	Amount & IT on the amount recoverable
Rs.208282	Rs.75000	Rs.50000	2500+50 =Rs. 2550

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3. The relate U/S 88/80-C etc has been allowed but required documents/certificates/proofs etc as details gives against each as given in Annexure-A-1, have not been attached with the records/ produced to audit, which may be produced, failing which I. Tax maybe recovered under intimation to audit.

4. Following rebate/deduction allowed by DDO to Sh. R.G.Krishnan, UDC on account of interest and principal amount of housing loan being co-applicant of loan. Though Borrower of the loan is Mr/Mrs. K.S.Laxmi but Form 16/ IT Return of the borrower and co Applicant Sh Narayan Krishnan for relief has not been availed by them, has not been produced, Hence Income Tax on the said amount may be calculated a tax maybe recovered

Year	Amount of Interest on housing loan	Principal amount of housing loan
2003-04	Rs.31115/-	Rs.15250/-
2004-05	Rs.32353/-	Rs.19955/-
2005-06	Rs.30904/-	Rs.20000/-

5. DDO is responsible for deduction of IT form salary every month on proportional basis due for the year, which has not been followed, which is violation of IT Act. Some examples are given in annexure-B

6. The calculation sheets for the year 2004-05 to 06-07 are incomplete order. The official and DDO has not been signed/verified the calculation sheets.

The Amount of HRA exempted but rent receipts furnished by the officials have not been allowed/verified by the DDO.

All the above short recoveries maybe made after due verification of facts and figures and irregularities/ short comings maybe got regularized /completed under intimation to audit.

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**ANNEXURE - A - 1**

S. No	Name & Design	Required Documents	Year
1	Sh. Arun Kumar, UDC	LIC Rs. 9204	2001-02
2	Sh. Gopal Singh, FSO	Interest on housing loan RS 46950	2001-02
3	Sh. Manoharan.K, UDC	LIC Rs 2311	2001-02
4	Sh. M.B.Tiwari, GD-II	I.T Return/Form 16 of the spouse for not availing the rebate on interest on housing loan amounting to Rs 27416/-	2002-03
5	Sh. A.K.Singhal, FSO	Bond Rs.30000	2003-04
6	Sh. M.S.Verma, GD-II	Jewan Sureksha Rs 10,000	2004-05

**ANNEXURE - B**

S.No	Name & Designation	Total Amount of Income tax	Tax Recovered In Jan and Feb.	Year
1	Sh. Bir Singh, FSO	Rs.18394	15732	2002-03
2	Sh. Bir Singh, FSO	Rs.27169	16434	2004-05
3	Sh.M.S.Verma, GD II	Rs 4765	4765	2005-06
4	Sh. Ganpat Rai, GD II	Rs. 5652	5652	2006-07
5	Sh. D.N. Singh, FSO	Rs. 7233	7233	2006-07
6	Sh. M.S.Verma, GD II	Rs.4672	4672	2006-07



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It has further been noticed that no guidelines/policy are being maintained regarding remittance of revenue by the Circle Office to the AC Office. The Circle Offices are depositing the revenue receipts in the AC Office according to their convenience. A few of the instances are as under:-

Circle No.	Month of collection	amount	Deposited in the AC Office	T.R.No.
66	Aug 2007 to 15.12.2007	66775	19.12.2007	2528
66	June & July 2009	25200	27.08.2009	49358
66	Sept. 2009	12275	25.11.2009	49700
67	June 2007 to 15.11.2007	12700	29.11.2007	2474
67	Sept to Dec 2008	14150	20.01.2009	48289
67	Aug to Sept.2008	6000	09.11.2009	49648
68	June & July 09	12900	11.09.2009	49507
68	16.11.2009 to June 2010	22325	14.7.2010	94417
68	Nov 2008	48600	15.02.2010	41320

Stock Register - Stock Register of the Receipt Book/Acknowledgement Books is not been maintained by the Circle Offices. It should invariably be maintained by the FSOs under their signatures.

Para No.: 2

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Para No 3

Subject :- INCOME TAX

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During the course of test check of the Income Tax calculations for the year 2007-08 to 2009-10 in r/o of the employees of the Food & Supply Dept., Distt. North East, it has been noticed that Income Tax due on the income of the financial year concerned has not been deducted proportionately in each quarter. As per rule, every employer should deduct income tax at source in monthly installments on the salaries disbursed by him, final adjustment being made from the last salary payable before the end of March. But the DDO has deducted the income tax due in the last two to three months of the end of the financial year. A few of the instances are:-

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1. Sh. Rajesh Joshi, FSO (2009-10)

2. Sh. S.C. Mehta, FSO (2009-10)

3. Sh. R.P. Sharma, FSO (2009-10)

It has further been noticed that during the financial year 2008-09 and 2009-10, the Income Tax, has not been finalized before 31<sup>st</sup> March. Final adjustment of Income Tax has been made during the month of June or July of the subsequent financial year through T.R./Challans

1. Sh. Anil Kumar FSO, (2008-09) Rs.2423 deposited on 25.07.2009
2. Sh. Harish Bajaj (2008-09) Rs.1725 deposited on 25.07.2009
3. Sh. R.K. Chauhan, Asstt. Comm.(2008-09) Rs.1752 deposited on 13.07.2009
4. Sh. Sushil Sarvottam, Inspector(2008-09) Rs.30/- deposited on 21.7.2009
5. Sh. Rajesh Joshi, FSO (2009-10) Rs.1450 deposited on 21.6.2010
6. Sh. R.P. Sharma, Inspector, (2009-10) Rs.500 deposited on 26.06.2010
7. Sh./Smt. Meena Ganesh, Insp. (2009-10) Rs.3250 deposited 24.06.2010

In r/o Sh. Subodh Kr. Sharma, Asstt. Comm., the income tax liability for the year 2009-10 was Rs.106486/- and the tax deducted at source was Rs.104000/- and the balance of Rs.2486/- was deducted from the salary bill of March paid in April 2010. The tax deducted through salary bills stands adjusted for the financial year to which the salary belongs and so the tax deducted through the salary bill of March 2010 pertains to the financial year 2010-2011. The Income tax recovery of Rs.2486/- still stands outstanding against Sh. Subodh Kr. Sharma, Asstt. Comm. The same may be recovered immediately from the officer concerned and deposited in the Govt. treasury through challans under intimation to the audit.

PARA No. 03

Subject: License Fee.

Para No 4

The Directorate of Estates has revised the flat rates of License fees in respect of General Pool Accommodation w.e.f. 01-07-07 vide Order No. 18011/1/2006-Pool.III dt. 20-09-2007 and No. F.4/(1)/Misc./PWD & H/A-11/342 dt. 19-02-2008. During the scrutiny of records, it has been observed that the License fee has not been revised by the District Office (N-East) for the

period 2007-10. The revised rates may be made effective immediately and recoveries as shown below be made under intimation to audit.

S.No.	Name & Designation of the Official (Sh./Smt.)	Type of Accommodation	Existing Rates (Rs.)	Revised Rates (Rs.)	Amt. to be recovered (Rs.)
1.	Ashok Kaplani, Insp.	II	183	185	36m X 2 = 72
2.	KinshukPriyadarshni, Insp.	II	143	144	36m X 1 = 36
3.	S.C.Mehta, Insp.	IV	217	219	24m X 23 = 48
4.	Vijay Kumar, Insp.	II	143	144	11m X 1 = 11
5.	Bhivash Adhikari, LDC		80	81	25m X 1 = 25
6.	Davender Singh, LDC	II	143	144	5m X 1 = 5
7.	Rajbir Singh, CI-IV	II	143	144	24m X 1 = 24
	Total				221

PARA No. 04

Subject:- Subscription towards DGHS

During the course of audit of accounts for the year 2007-10 in r/o the N-East, 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 is as below:

31/c  
19/18/c  
28/c  
9/c

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	L.R.Singh, FSO	100	75	150	9/08 to 2/09
02	K.S.Dhama, FSO	100	75	150	9/08 to 2/09
03	Praveen Kumar, FSO	100	75	150	9/08 to 2/09
04	Gian Chand, Inspector	100	75	150	9/08 to 2/09
05	Ashok Kaplani, Inspector	100	75	150	9/08 to 2/09
06	Sukhbir Singh, Inspector	100	50	300	9/08 to 2/09
07	Kinshuk Priyadarshani, Insp.	100	50	300	9/08 to 2/09
08	Kishlay Kumar, Insp.	100	50	300	9/08 to 2/09

30k to 17/c 27/c

8/c 34

09	Vijay Kumar, Insp.	100	50	300	9/08 to 2/09
10	Radhey Shyam, Insp.	100	75	150	9/08 to 2/09
11	Bhowa Kachhap, Insp.	100	75	150	9/08 to 2/09
12	J.S.Rawat, Insp.	100	75	150	9/08 to 2/09
13	K.K.Gaur, Insp.	100	75	150	9/08 to 2/09
14	Rambir Singh, Insp.	100	50	300	9/08 to 2/09
15	S.C.Mehta, Insp.	100	75	150	9/08 to 2/09
16	Veena Ganesh, Insp.	100	75	150	9/08 to 2/09
17	Y.P.Singh, UDC	75	50	150	9/08 to 2/09
18	Krishna Tyagi UDC	75	50	150	9/08 to 2/09
19	Arun Kumaar, FSO	100	75	150	9/08 to 2/09
20	V.B.Joshi, UDC	100	50	300	9/08 to 2/09
21	Ram Kishan, LDC	75	50	150	9/08 to 2/09
22	Lalit Kumar, LDC	50	30	120	9/08 to 2/09
23	Subhash Chand Sharma, LDC	50	30	120	9/08 to 2/09
24	Meena Kumari, LDC	50	30	120	9/08 to 2/09
25	Kali Charna, LDC	50	30	120	9/08 to 2/09
26	P.N.Pandey, LDC	50	30	120	9/08 to 2/09
27	Surender Singh, LDC	50	30	120	9/08 to 2/09

29/c 12/16/c 28/c

7/c

28	Raj Singh, LDC	50	30	120	9/08 to 2/09
29	B.Adhikari, LDC	50	30	120	9/08 to 2/09
30	Divakar Sharma, CI-IV	50	30	120	9/08 to 2/09
31	Chander Bhan, CI-IV	50	30	120	9/08 to 2/09
32	Rajbir Singh, CI-IV	50	30	120	9/08 to 2/09
33	Lal Jhari, CI-IV	50	30	120	9/08 to 2/09
34	Shiv Dutt Sharma, CI-IV	50	30	120	9/08 to 2/09
35	Ratan singh, CI-IV	50	30	120	9/08 to 2/09
36	Inder singh, CI-IV	50	30	120	9/08 to 2/09
37	Virender Singh, CI-IV	50	30	120	9/08 to 2/09
38	Sanjay Kumar, CI-IV	50	30	120	9/08 to 2/09
39	Saraan Singh, FSO	100	75	150	9/08 to 2/09
40	Susheela Kumari, Insp.	100	50	300	9/08 to 2/09
41	V.K.Jain, UDC	75	50	150	9/08 to 2/09
42	Subhash Chand,	75	50	150	9/08 to 2/09
43	Khacheru Singh,	75	50	150	9/08 to 2/09
44	Inder Raj Singh, LDC	75	50	150	9/08 to 2/09
	<b>Total</b>			<b>7140</b>	

25/c

28/c  
16 18/c  
6/c

2009-10

S.No.	Name of employees Designation(Sh./Ms.)	Amount to be recovered	Amount recovered	Recovery be made for <u>2009-10</u>	Remarks
01	Praveen Kumar, FSO	100	75	300	3/09 to 10/09
02	Jitender Singh Rat FSO	100	75	300	3/09 to 10/09
03	Bhowa Kachhap, Insp.	100	75	300	3/09 to 10/09
04	Radhey Shyam, Insp.	100	75	300	3/09 to 10/09
05	Ashok Kaplani, Insp.	100	75	300	3/09 to 10/09
06	J.S.Rawat, Insp.	100	75	300	3/09 to 10/09
07	Veena Ganesh, Insp.	100	75	300	3/09 to 10/09
08	Khyali Ram Ga Insp.	100	75	300	3/09 to 10/09
09	Vinod Kumar, Insp.	100	75	300	3/09 to 10/09
10	Sukhbir Singh, Insp.	100	50	600	3/09 to 10/09
11	Kinshuk Priyadarsha Insp.	100	50	600	3/09 to 10/09
12	Susheela Kumari, Insp.	100	50	600	3/09 to 10/09
13	V.K.Jain, UDC	75	50	300	3/09 to 10/09
14	Krishna Tyagi, Insp.	75	50	300	3/09 to 10/09
15	Subhash Chand, LDC	75	50	300	3/09 to 10/09

24/c

27/c

19/c

5/c 37

16	Indraj Singh, LDC	75	50	300	3/09 to 10/09
17	Roop Chand, LDC	75	50	300	3/09 to 10/09
18	Lalit Kumar, LDC	50	30	240	3/09 to 10/09
19	Bivash Ashikari, LDC	50	30	240	3/09 to 10/09
20	Bala Devi, LDC	50	30	240	3/09 to 10/09
21	Raj Singh, LDC	50	30	240	3/09 to 10/09
22	Surender Singh, LDC	50	30	240	3/09 to 10/09
23	P.N.Pandey, LDC	50	30	240	3/09 to 10/09
24	Kali Charan, LDC	50	30	240	3/09 to 10/09
25	Rajbir Singh, Peon	50	30	240	3/09 to 10/09
26	Shiv Dutt singh, Peon	50	30	240	3/09 to 10/09
27	Inder Singh, Peon	50	30	240	3/09 to 10/09
28	Rattan Singh, Peon	50	30	240	3/09 to 10/09
29	Virender Singh, Peon	50	30	240	3/09 to 10/09
30	Subhash Chand sharma, LDC	75	50	300	3/09 to 10/09
	<b>Total</b>			<b>9120</b>	



26/c  
13/c  
23/c

**PART- II**  
**CURRENT AUDIT REPORT**  
**(01.04.2010 To 31.03.2016)**

Para No. 6

**PARA NO. 01** (Ref. Memo No. 11 dated 22-11-2016)

**Sub: Short recovery of License Fees & Water charges for Govt. accommodation amounting to Rs. 27348/-**

As per order no. F.4(1)/Misc./PWD/Allot/2004/8496-8500 dated 27.07.2012 issued by PWD & Housing Department, GNCT of Delhi the flat rate of License fee and Water charges for the Govt. of NCT of Delhi (General Pool) Accommodation in various localities of Delhi has been revised w.e.f. 01.07.2012. Further, As per order no. F.4(1)/Misc./PWD/Allot/2004/1955-1984 dated 10-03-14 issued by PWD & Housing Department, GNCT of Delhi the flat rate of License fee for the Govt. of NCT of Delhi (General Pool) Accommodation in various localities of Delhi has been revised w.e.f. 01.07.2013.

On the scrutiny of record during the audit period, it is found that the license fee and water charge of some officials/officers were not deducted as per order issued by the Govt. of NCT of Delhi as mentioned above. The details of the same and along with recoverable amount of license fee and water charge as under :-

(Amount in Rs.)

S. No.	Name of the Officer with Designation and type of Qrt.	Period/ Months	Rate of LF+ WC deducted	Rate of LF + WC Due	Recoverable (LF+WC)
01	Ram Singh, LDC Type-II GTBH Campus	01-9-13 to 31-10-16(38 M)	205+196	245+196	(40+0) Rs.40*38= Rs.1520/-
02	Sri Pal Singh, FSO Type-III Gulabi Bagh	01-07-12 to 30-06-13(12 M)	235+15	310+236	(93+221) Rs. 314*12= Rs. 3768/-
	Do	01-07-13 to 31-07-14(13 M)	217+15	370+236	(153+221) Rs. 374*13=Rs 4862/-
03	Bivash Adihikari, LDC, T-2 Kalyan vas	01-03-10 to 31-05-11(15 M)	80+0	80+9	(0+9) Rs.9*15= Rs.135/-
04	Devender Singh, LDC, Quarter 93 Type- B GTB Campus	01-07-12 to 30-06-13(12 M)	143+19	205+196	(62+177) Rs 239*12=Rs 2868/-
	Do	01-07-13 to 31-8-14(14 M)	149+19	245+196	(96+177) Rs.273*14=Rs.3822/-
05	D.P. Singh, FSO, Type-II Kakyanvas	01-03/11 to 30-06-12(16 M)	120+0	143+10	(23+10) Rs.33*16=Rs.528/-
	Do	01-07-12 to 31-05-13(11 M)	120+0	205+196	(85+196) Rs.281*11=Rs.3091/-

25/c 12/c 22/c

06	Shakuntla Prasad, UDC, 256 Karkardoma	01-03-11 to 31-07-11(5 M)	183+0	183+10	(0+10)Rs. 10*5=Rs.50/-
07	Rajbir Singh, Peon, 574 Timarpur Type -II	01-07-12 to 28-02-13(8 M)	143+10	205+196	(62+186) Rs. 248*8=Rs.1984/-
08	Kamal Singh, Insp, 173 Timarpur	01-07-13 to 30-06-16(36 M)	205+186	245+196	(40+0) Rs.40*36=Rs.1440/-
09	Hari Naryan, Insp. , 1408 Gulabi Bagh	01-09-13 to 30-04-15(20 M)	205+196	245+196	(40+0) Rs.40*20= Rs.800/-
10	Upender Kumar , UDC	01-07-12 to 30-04-13(10 M)	143+10	205+196	(62+186) Rs.248*10= Rs.2480/-
			Total		Rs. 27348/-

The above mentioned amount, of Rs. 27348/- (Rs. Twenty Seven Thousand Three Hundred Forty Eight Only) on account of short recovery towards License Fee and water charges for Govt. Accommodation may be recovered from officer concerned after due verification and under intimation to Audit.

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24/c 11/c 21/c

Para No 7

PARA NO. 02 (Ref. Memo No. 12 dated 22-11-2016)

**Subject: - Short deduction of Rs. 2820/-Towards UTGEIS erstwhile Group D (Now Group C)**

As per GOI, M/o Finance, Deptt. Of Expenditure O.M. No. 7(1)/EV/2008 dated 10.09.2010, all the Group-D employees granted Grade Pay-1800 in the revised pay scale were classified under Group-C and UTGEIS subscription was raised to Rs. 30/- p.m. w.e.f. 01.01.2011.

During test check of pay bill register for the audit period 2010-11 to 2015-16, it has been observed that the AC(North-East District), Food & Supply Department, Authorities have not been deducted the UTGEIS contribution as per the instruction/conditions and thus resulted in short recover of Rs.2820/- as per detail below:-

S. no.	Name of the Official and Designation (Sh./Smt./Ms.)	Subscripti on deducted p.m.	Subscripti on due p.m.	(Amount in Rs.)			
				Subscripti on/ Difference to be recovered p.m.	Period/ Month	Amount Short Deducte d	
✓ 1	Birender Singh, Peon	15	30	15	1/11 to 9/12(21 M)	315/-	Sedi
✓ 2	Lal Jhari, Peon	15	30	15	1/11 to 2/13(26 M)	390/-	Sedi
✓ 3	Ram Wati , Peon	15	30	15	1/11 to 2/13(26 M)	390/-	Sedi
4	Roop Chand , SCC	15	30	15	3/11 to 6/12(16M)	240/-	OS
5	Raj Bir Singh, Peon	15	30	15	3/11 to 2/13(24 M)	360/-	OS
6	Shiv Dutt Sharma , Peon	15	30	15	3/11 to 7/12(17 M)	255/-	OS

*[Handwritten signature]*

20/c 10/c 20/c

7	Inder Sain, Peon	15	30	15	3/11 to 2/13(24 M)	360/-
8	✓ Rattan Singh, Peon	15	30	15	3/11 to 2/13(24 M)	360/-
9	Ganga Saran, SCC	15	30	15	1/13 to 10/13(10 M)	150/-
					<b>Total</b>	<b>2820/-</b>

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Sethe  
es

MS

Accordingly, recovery of Rs. 2820/- (Rs. Two Thousand Eight Hundred Twenty Only) towards short recovery of UTGEIS as detailed above may be made after due verification and under intimation to Audit. Whose officers have been transferred to another Department, direction may be forwarded to concerned H.O.O/ D.D.O of his/her Department to recover UTGEIS amount on revised rate as mentioned above.

In addition to above, the recoveries towards UTGEIS for other similar cases may also be reviewed and the recoveries, if any be made accordingly under intimation to audit.

17k 19k

PART-II  
CURRENT AUDIT REPORT

Para 08  
Para No.1

Reference Memo No : 1 Dated: 14.11.2019

Sub: - Discrepancies in maintainance of Govt. cash book.

On the test check of the cash book during the period 2016-19, the following discrepancies have been observed:-

1. As per Rule 31 of CCS Receipt and payment Rules Govt officers may make such payments as are authorized to be paid out of permanent advances or imprest which they are permitted to hold under orders of competent authority issued in terms of Rules 90 of the general financial rules 1963 Subject to recoupment on presentation of bills. Whereas it was found that an amount of rupees 3350/- was paid to Sh. Sudhir Kumar for purchase of Cartridge for AC office on 04/12/2016 out of imprest money of Rs.5000/-but not recouped by presenting bill in the PAO till date.
2. Bills may be presented in PAO and get the amount recouped under intimation to the audit.

PARA No. 02:

Para 08

Ref. Memo No: 2 Dated: 15.11.2019

Sub:- Short Recovery of License Fee.

On the test check of the PBR and detail of employees allotted Govt. Accommodation it was found that Mrs. Lal Jhari, Peon was in occupation of Type-I Govt. accommodation at G T B Hospital Complex, Dilshad Garden, Delhi and an amount of Rs. 135/- is being deducted from her salary towards licence fee.

PWD has revised the rates of Licence fee vide o/o F.4 (1)/Misc/PWD Estt/A-11/2004/PF/10039-51 dated 16.7.18 @ Rs 135/ w. e. f. 01.07.2013 and @ Rs.150/- w.e.f. 1.7.17 for Type-I accommodation. Hence short recovery of Licence fee of Rs.420/- w. e. f. July,17 to October,19 @ Rs.150/- (150-135) for 28 months and may be recovered from the official after due verification of facts and figures under intimation to audit.

Any other similar cases may also be reviewed at HOO level.

(M)

Para No.3

Para 90

Ref. Memo No 3 Dated: 22.10.2019

u/c

18/c

Sub:- Excess Drawal of leave salary in availing CCL.

on the test check of service book of Mrs. Hema Bisht, UDC it was found that the official had availed 14 days CCL during the period 15/06/2019 to 28/06/2019 which amounts to total of 395 days CCL availed. As per the Gazette Notification issued in r/o amended leave rules during the period of child care leave, a female Govt. servant and a single male Govt. servant shall be paid one hundred percent of salary for the first three hundred and sixty five days and at eighty percent of salary for the next three hundred and sixty five days) The official has taken above said 14 days CCL after issue to the said notification. But the pay for month of June 2019 was drawn fully hence an amount of Rs. 4557/- excess paid (i.e. 20% of Rs.43600+5232 excess paid for 14 days CCL) may be recovered from the official under intimation to the Audit.

Para No.4

Para 14

Ref.Memo No 4 Dated: 20.11.2019

Sub: Payment to part time workers

On the test check of the relevant record of the unit, it was found that payment to the part time workers engaged in Circles of Food & Supplies office under AC (NE) and AC north east office by AC F& S North East on the basis of o/o no .F.1(186)/CFS/Gen/04-05/113 dt 21/04/2005 issued by The AC (General) dte of Food and Supplies and Consumer affairs regarding strengthening of basic needs in the circle office- Engagement of part time workers, AC North East has engaged part time workers in circle

and as well as of AC North East office, payment of remuneration is being made as per the rates/ revised rate issued by Finance Deptt vide order no F.13(13)/Fin/(Exp)/2006/DSV/234 dated 08/03/2016.

As per the record, the file was sent to Commissioner F&S on 06/03/2014 for Admn Approval / Expenditure sanction for the payment of the part time worker (Sweeper)employed but the same was turned down by the Commissioner with the remarks that "Is it with in the delegated Power of AC (NE)" whereas the AC(NE) has issued sanction order for the payment to the part time workers vide O/o No 2001-02 dt 29/03/2014

(M)

and thereafter regular payment is being made by AC (NE) without taking Financial sanction from the Competent Authority. As per the delegation of Financial Power issued by the Finance Deptt., H.O.O has nil power as regards to payment to staff paid from Contingencies.

An amount of Rs.432400 was found incurred towards payment of remuneration to the part time workers (Sweeper) during the period 2016-19 without obtaining Financial Sanction from the Competent Authority.

The above expenditure incurred may be regularized by obtaining ex post facto sanction from the competent authority under intimation to audit.

Para No.5

Para 12

Ref. Memo No. 6 Dated: 21/11/2019

Subject:- Non Deposit of Income Tax during the F.Y. 2017-18.

As per income tax rules, the DDO should deduct income tax at source in monthly instalments on the salaries disbursed by him, final adjustment being made from the last salary payable before the end of the month whereas the tax was not deducted in the month of Feb'18.

On the test check of the Income Tax record for the financial year 2017-18 it was observed that Income Tax was due from the following officials which was not deducted from the pay of the officials and form 16 was issued showing the tax as due whereas no proof of depositing the tax by the concerned officials was found available in the file.

S no	Name & Designation of the official	Tax due	Tax deducted	Balance tax to be paid
1.	Manoj Surin, FSO	81572	74160	7412
2.	Kiran Pal Singh, LDC	7127	-	7127
3.	Mahender Singh, LDC	11780	6798	4982
4.	Ram Singh, LDC	334	-	334

Proof of depositing the tax from the concerned officers/officials may be obtained if the tax was paid otherwise it may be recovered from the officials under intimation to the audit.

Saving certificates for allowing tax rebate was not found enclosed with the calculation sheets and hence the accuracy of tax calculated cannot be worked out also income tax traces were not provided.

NR

Saving certificate may be obtained from the officials and shown alongwith 9/c  
income tax traces to next audit. 18/c

~~Para-6~~

Para 13

Ref.Memo No. 7 Dated: 22/11/2019

Sub:- Recovery on account of wrong increment granted.

As per VI CPC rules annual increment should be granted subject to completion of minimum 6 months service on the date of granting increment. On the test check of Service Book of Sh. Ravinder Singh, FSO. It was observed that the officer was granted ACP, in the Pay Band 2 (Rs. 9300-34800) with grade pay Rs. 4600 and his pay was fixed on 6/01/07 and increment was granted on 01/07/07 which is not in order and hence his pay has to be revised as under:-

Period	Due as per Audit		Drawn as per Service Book	
	Basic Pay	Grade Pay	Basic Pay	Grade Pay
Existing pay on 06/01/2007	9850	2400	9850	2400
Revised pay on 06/01/2007	@13860	4600	13860	4600
Pay as on 01/07/2007	13860	4600	14420	4600
Pay as on 01/07/2008	14420	4600	14990	4600
Pay as on 01/07/2009	14990	4600	15580	4600
Pay as on 01/07/2010	15580	4600	16190	4600
Pay as on 01/07/2011	16190	4600	16820	4600
Pay as on 01/07/2012	16820	4600	17470	4600
Pay as on 01/07/2013	17470	4600	18140	4600
Pay as on 01/07/2014	18140	4600	18830	4600
Pay as on 01/07/2015	18830	4600	19540	4600
Pay as on 01/01/2016	60400		62200	
Pay as on 08/04/2016	62200		62200	
Pay as on 01/07/2016	64100		64100	
Pay as on 01/07/2017	66000		66000	
Pay as on 01/07/2018	68000		68000	
Pay as on 01/07/2019	70000		70000	

Hence an amount of Rs. 86579/- excess paid (as per Annexure 'A') may be recovered from the officer after due verification of facts and figure under intimation to the Audit.

~~PARA No 7~~

Para 14

Sub:- Non Production of Records for the period 2010-11 to 2015-16 and 2016-19.

During the audit period, it was found that the following record/registers were not maintained or produce to the audit party.

- (1) Contingent Expenditure Register
- (2) Medical Reimbursement

*D*



- 2-10
- (2) Medical Reimbursement
  - (3) Long term/short term advance register
  - (4) LTC Register
  - (5) Advertisement file for the year 2016-17
  - (6) Income tax savings and traces for the FY2016-19 and Form 16 and calculation sheets for the FY 2018-19.

8/1

15/c

M. Saif  
INSPECTING AUDIT OFFICER  
AUDIT PARTY NO. XXI

7/c

# Due & Drawn Statement

(ANNEXURE-A to PARA No. 01/01/2006 TO 31/12/2015)

Sh. Ravinder Singh FSO

Period

difference

Period	Amount Due										Amount Drawn										difference									
	Month	Pay	G.P.	D.A.	H.R.A.	T.A.	TOTAL	Pay	G.P.	D.A.	H.R.A.	T.A.	TOTAL	Pay	G.P.	D.A.	H.R.A.	T.A.	TOTAL	Pay	G.P.	D.A.	H.R.A.	T.A.	TOTAL					
6-Jan-07	31-Jan-07	11625	3858	929	0	0	16412	11625	3858	929	0	0	16412	0	0	0	0	0	0	16412	0	0	0	0	0	0				
1-Feb-07	28-Feb-07	13860	4600	832	0	0	19292	13860	4600	832	0	0	19292	0	0	0	0	0	0	19292	0	0	0	0	0	0				
1-Mar-07	31-Mar-07	13860	4600	832	0	0	19292	13860	4600	832	0	0	19292	0	0	0	0	0	0	19292	0	0	0	0	0	0				
1-Apr-07	30-Apr-07	13860	4600	832	0	0	19292	13860	4600	832	0	0	19292	0	0	0	0	0	0	19292	0	0	0	0	0	0				
1-May-07	31-May-07	13860	4600	832	0	0	19292	13860	4600	832	0	0	19292	0	0	0	0	0	0	19292	0	0	0	0	0	0				
1-Jun-07	30-Jun-07	13860	4600	832	0	0	19292	13860	4600	832	0	0	19292	0	0	0	0	0	0	19292	0	0	0	0	0	0				
1-Jul-07	31-Jul-07	13860	4600	1247	0	0	19707	14420	4600	1298	0	0	20318	0	0	0	0	0	0	20318	0	0	0	0	0	0				
1-Aug-07	31-Aug-07	13860	4600	1247	0	0	19707	14420	4600	1298	0	0	20318	0	0	0	0	0	0	20318	0	0	0	0	0	0				
1-Sep-07	30-Sep-07	13860	4600	1247	0	0	19707	14420	4600	1298	0	0	20318	0	0	0	0	0	0	20318	0	0	0	0	0	0				
1-Oct-07	31-Oct-07	13860	4600	1247	0	0	19707	14420	4600	1298	0	0	20318	0	0	0	0	0	0	20318	0	0	0	0	0	0				
1-Nov-07	30-Nov-07	13860	4600	1247	0	0	19707	14420	4600	1298	0	0	20318	0	0	0	0	0	0	20318	0	0	0	0	0	0				
1-Dec-07	31-Dec-07	13860	4600	1247	0	0	19707	14420	4600	1298	0	0	20318	0	0	0	0	0	0	20318	0	0	0	0	0	0				
1-Jan-08	31-Jan-08	13860	4600	1663	0	0	20123	14420	4600	1730	0	0	20750	0	0	0	0	0	0	20750	0	0	0	0	0	0				
1-Feb-08	29-Feb-08	13860	4600	1663	0	0	20123	14420	4600	1730	0	0	20750	0	0	0	0	0	0	20750	0	0	0	0	0	0				
1-Mar-08	31-Mar-08	13860	4600	1663	0	0	20123	14420	4600	1730	0	0	20750	0	0	0	0	0	0	20750	0	0	0	0	0	0				
1-Apr-08	30-Apr-08	13860	4600	1663	0	0	20123	14420	4600	1730	0	0	20750	0	0	0	0	0	0	20750	0	0	0	0	0	0				
1-May-08	31-May-08	13860	4600	1663	0	0	20123	14420	4600	1730	0	0	20750	0	0	0	0	0	0	20750	0	0	0	0	0	0				
1-Jun-08	30-Jun-08	13860	4600	1663	0	0	20123	14420	4600	1730	0	0	20750	0	0	0	0	0	0	20750	0	0	0	0	0	0				
1-Jul-08	31-Jul-08	14420	4600	2307	0	0	21327	14990	4600	2398	0	0	21988	0	0	0	0	0	0	21988	0	0	0	0	0	0				
1-Aug-08	31-Aug-08	14420	4600	2307	0	0	21327	14990	4600	2398	0	0	21988	0	0	0	0	0	0	21988	0	0	0	0	0	0				
1-Sep-08	30-Sep-08	14420	4600	2307	5706	0	27033	14990	4600	2398	5877	0	27865	0	0	0	0	0	0	27865	0	0	0	0	0	0				
1-Oct-08	31-Oct-08	14420	4600	2307	5706	0	27033	14990	4600	2398	5877	0	27865	0	0	0	0	0	0	27865	0	0	0	0	0	0				
1-Nov-08	30-Nov-08	14420	4600	2307	5706	0	27033	14990	4600	2398	5877	0	27865	0	0	0	0	0	0	27865	0	0	0	0	0	0				
1-Dec-08	31-Dec-08	14420	4600	2307	5706	0	27033	14990	4600	2398	5877	0	27865	0	0	0	0	0	0	27865	0	0	0	0	0	0				
1-Jan-09	31-Jan-09	14420	4600	3172	5706	0	27898	14990	4600	3298	5877	0	28765	0	0	0	0	0	0	28765	0	0	0	0	0	0				
1-Feb-09	28-Feb-09	14420	4600	3172	5706	0	27898	14990	4600	3298	5877	0	28765	0	0	0	0	0	0	28765	0	0	0	0	0	0				
1-Mar-09	31-Mar-09	14420	4600	3172	5706	0	27898	14990	4600	3298	5877	0	28765	0	0	0	0	0	0	28765	0	0	0	0	0	0				
1-Apr-09	30-Apr-09	14420	4600	3172	5706	0	27898	14990	4600	3298	5877	0	28765	0	0	0	0	0	0	28765	0	0	0	0	0	0				
1-May-09	31-May-09	14420	4600	3172	5706	0	27898	14990	4600	3298	5877	0	28765	0	0	0	0	0	0	28765	0	0	0	0	0	0				
1-Jun-09	30-Jun-09	14420	4600	3172	5706	0	27898	14990	4600	3298	5877	0	28765	0	0	0	0	0	0	28765	0	0	0	0	0	0				
1-Jul-09	31-Jul-09	14990	4600	4047	5877	0	29514	15580	4600	4207	6054	0	30441	0	0	0	0	0	0	30441	0	0	0	0	0	0				

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1-Aug-09	31-Aug-09	14990	4600	4047	5877	0	29514	15580	4600	4207	6054	0	30441	0	-160	-177	0	-927
1-Sep-09	30-Sep-09	14990	4600	4047	5877	0	29514	15580	4600	4207	6054	0	30441	0	-160	-177	0	-927
1-Oct-09	31-Oct-09	14990	4600	4047	5877	0	29514	15580	4600	4207	6054	0	30441	0	-160	-177	0	-927
1-Nov-09	30-Nov-09	14990	4600	4047	5877	0	29514	15580	4600	4207	6054	0	30441	0	-160	-177	0	-927
1-Dec-09	31-Dec-09	14990	4600	4047	5877	0	29514	15580	4600	4207	6054	0	30441	0	-160	-177	0	-927
1-Jan-10	31-Jan-10	14990	4600	5247	5877	0	30714	15580	4600	5453	6054	0	31687	0	-206	-177	0	-973
1-Feb-10	28-Feb-10	14990	4600	5247	5877	0	30714	15580	4600	5453	6054	0	31687	0	-206	-177	0	-973
1-Mar-10	31-Mar-10	14990	4600	5247	5877	0	30714	15580	4600	5453	6054	0	31687	0	-206	-177	0	-973
1-Apr-10	30-Apr-10	14990	4600	5247	5877	0	30714	15580	4600	5453	6054	0	31687	0	-206	-177	0	-973
1-May-10	31-May-10	14990	4600	5247	5877	0	30714	15580	4600	5453	6054	0	31687	0	-206	-177	0	-973
1-Jun-10	30-Jun-10	14990	4600	5247	5877	0	30714	15580	4600	5453	6054	0	31687	0	-206	-177	0	-973
1-Jul-10	31-Jul-10	15580	4600	7011	6054	0	33245	16190	4600	7286	6237	0	34313	0	-275	-183	0	-1068
1-Aug-10	31-Aug-10	15580	4600	7011	6054	0	33245	16190	4600	7286	6237	0	34313	0	-275	-183	0	-1068
1-Sep-10	30-Sep-10	15580	4600	7011	6054	0	33245	16190	4600	7286	6237	0	34313	0	-275	-183	0	-1068
1-Oct-10	31-Oct-10	15580	4600	7011	6054	0	33245	16190	4600	7286	6237	0	34313	0	-275	-183	0	-1068
1-Nov-10	30-Nov-10	15580	4600	7011	6054	0	33245	16190	4600	7286	6237	0	34313	0	-275	-183	0	-1068
1-Dec-10	31-Dec-10	15580	4600	7011	6054	0	33245	16190	4600	7286	6237	0	34313	0	-275	-183	0	-1068
1-Jan-11	31-Jan-11	15580	4600	7946	6054	0	34180	16190	4600	8257	6237	0	35284	0	-311	-183	0	-1104
1-Feb-11	28-Feb-11	15580	4600	7946	6054	0	34180	16190	4600	8257	6237	0	35284	0	-311	-183	0	-1104
1-Mar-11	31-Mar-11	15580	4600	7946	6054	0	34180	16190	4600	8257	6237	0	35284	0	-311	-183	0	-1104
1-Apr-11	30-Apr-11	15580	4600	7946	6054	0	34180	16190	4600	8257	6237	0	35284	0	-311	-183	0	-1104
1-May-11	31-May-11	15580	4600	7946	6054	0	34180	16190	4600	8257	6237	0	35284	0	-311	-183	0	-1104
1-Jun-11	30-Jun-11	15580	4600	7946	6054	0	34180	16190	4600	8257	6237	0	35284	0	-311	-183	0	-1104
1-Jul-11	31-Jul-11	16190	4600	8390	6237	0	36417	16820	4600	9756	6426	0	37602	0	-366	-189	0	-1185
1-Aug-11	31-Aug-11	16190	4600	9390	6237	0	36417	16820	4600	9756	6426	0	37602	0	-366	-189	0	-1185
1-Sep-11	30-Sep-11	16190	4600	9390	6237	0	36417	16820	4600	9756	6426	0	37602	0	-366	-189	0	-1185
1-Oct-11	31-Oct-11	16190	4600	9390	6237	0	36417	16820	4600	9756	6426	0	37602	0	-366	-189	0	-1185
1-Nov-11	30-Nov-11	16190	4600	9390	6237	0	36417	16820	4600	9756	6426	0	37602	0	-366	-189	0	-1185
1-Dec-11	31-Dec-11	16190	4600	9390	6237	0	36417	16820	4600	9756	6426	0	37602	0	-366	-189	0	-1185
1-Jan-12	31-Jan-12	16190	4600	10524	6237	0	37551	16820	4600	10933	6426	0	38779	0	-409	-189	0	-1228
1-Feb-12	29-Feb-12	16190	4600	10524	6237	0	37551	16820	4600	10933	6426	0	38779	0	-409	-189	0	-1228
1-Mar-12	31-Mar-12	16190	4600	10524	6237	0	37551	16820	4600	10933	6426	0	38779	0	-409	-189	0	-1228
1-Apr-12	30-Apr-12	16190	4600	10524	6237	0	37551	16820	4600	10933	6426	0	38779	0	-409	-189	0	-1228
1-May-12	31-May-12	16190	4600	10524	6237	0	37551	16820	4600	10933	6426	0	38779	0	-409	-189	0	-1228
1-Jun-12	30-Jun-12	16190	4600	10524	6237	0	37551	16820	4600	10933	6426	0	38779	0	-409	-189	0	-1228
1-Jul-12	31-Jul-12	16820	4600	12110	6426	0	39956	17470	4600	12578	6621	0	41269	0	-468	-195	0	-1313

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1-Aug-12	31-Aug-12	16820	4600	12110	6426	0	39956	17470	4600	12578	6621	0	41269	-650	0	-468	-195	0	-1313
1-Sep-12	30-Sep-12	16820	4600	12110	6426	0	39956	17470	4600	12578	6621	0	41269	-650	0	-468	-195	0	-1313
1-Oct-12	31-Oct-12	16820	4600	12110	6426	0	39956	17470	4600	12578	6621	0	41269	-650	0	-468	-195	0	-1313
1-Nov-12	30-Nov-12	16820	4600	12110	6426	0	39956	17470	4600	12578	6621	0	41269	-650	0	-468	-195	0	-1313
1-Dec-12	31-Dec-12	16820	4600	12110	6426	0	39956	17470	4600	12578	6621	0	41269	-650	0	-468	-195	0	-1313
1-Jan-13	31-Jan-13	16820	4600	13456	6426	0	41302	17470	4600	13976	6621	0	42667	-650	0	-520	-195	0	-1365
1-Feb-13	28-Feb-13	16820	4600	13456	6426	0	41302	17470	4600	13976	6621	0	42667	-650	0	-520	-195	0	-1365
1-Mar-13	31-Mar-13	16820	4600	13456	6426	0	41302	17470	4600	13976	6621	0	42667	-650	0	-520	-195	0	-1365
1-Apr-13	30-Apr-13	16820	4600	13456	6426	0	41302	17470	4600	13976	6621	0	42667	-650	0	-520	-195	0	-1365
1-May-13	31-May-13	16820	4600	13456	6426	0	41302	17470	4600	13976	6621	0	42667	-650	0	-520	-195	0	-1365
1-Jun-13	30-Jun-13	16820	4600	13456	6426	0	41302	17470	4600	13976	6621	0	42667	-650	0	-520	-195	0	-1365
1-Jul-13	31-Jul-13	17470	4600	15723	6621	0	44414	18140	4600	16326	6822	0	45888	-670	0	-603	-201	0	-1474
1-Aug-13	31-Aug-13	17470	4600	15723	6621	0	44414	18140	4600	16326	6822	0	45888	-670	0	-603	-201	0	-1474
1-Sep-13	30-Sep-13	17470	4600	15723	6621	0	44414	18140	4600	16326	6822	0	45888	-670	0	-603	-201	0	-1474
1-Oct-13	31-Oct-13	17470	4600	15723	6621	0	44414	18140	4600	16326	6822	0	45888	-670	0	-603	-201	0	-1474
1-Nov-13	30-Nov-13	17470	4600	15723	6621	0	44414	18140	4600	16326	6822	0	45888	-670	0	-603	-201	0	-1474
1-Dec-13	31-Dec-13	17470	4600	15723	6621	0	44414	18140	4600	16326	6822	0	45888	-670	0	-603	-201	0	-1474
1-Jan-14	31-Jan-14	17470	4600	17470	6621	0	46161	18140	4600	18140	6822	0	47702	-670	0	-670	-201	0	-1541
1-Feb-14	28-Feb-14	17470	4600	17470	6621	0	46161	18140	4600	18140	6822	0	47702	-670	0	-670	-201	0	-1541
1-Mar-14	31-Mar-14	17470	4600	17470	6621	0	46161	18140	4600	18140	6822	0	47702	-670	0	-670	-201	0	-1541
1-Apr-14	30-Apr-14	17470	4600	17470	6621	0	46161	18140	4600	18140	6822	0	47702	-670	0	-670	-201	0	-1541
1-May-14	31-May-14	17470	4600	17470	6621	0	46161	18140	4600	18140	6822	0	47702	-670	0	-670	-201	0	-1541
1-Jun-14	30-Jun-14	17470	4600	17470	6621	0	46161	18140	4600	18140	6822	0	47702	-670	0	-670	-201	0	-1541
1-Jul-14	31-Jul-14	18140	4600	19410	6822	0	48972	18830	4600	20148	7029	0	50607	-690	0	-738	-207	0	-1635
1-Aug-14	31-Aug-14	18140	4600	19410	6822	0	48972	18830	4600	20148	7029	0	50607	-690	0	-738	-207	0	-1635
1-Sep-14	30-Sep-14	18140	4600	19410	6822	0	48972	18830	4600	20148	7029	0	50607	-690	0	-738	-207	0	-1635
1-Oct-14	31-Oct-14	18140	4600	19410	6822	0	48972	18830	4600	20148	7029	0	50607	-690	0	-738	-207	0	-1635
1-Nov-14	30-Nov-14	18140	4600	19410	6822	0	48972	18830	4600	20148	7029	0	50607	-690	0	-738	-207	0	-1635
1-Dec-14	31-Dec-14	18140	4600	19410	6822	0	48972	18830	4600	20148	7029	0	50607	-690	0	-738	-207	0	-1635
1-Jan-15	31-Jan-15	18140	4600	20498	6822	0	50060	18830	4600	21278	7029	0	51737	-690	0	-780	-207	0	-1677
1-Feb-15	28-Feb-15	18140	4600	20498	6822	0	50060	18830	4600	21278	7029	0	51737	-690	0	-780	-207	0	-1677
1-Mar-15	31-Mar-15	18140	4600	20498	6822	0	50060	18830	4600	21278	7029	0	51737	-690	0	-780	-207	0	-1677
1-Apr-15	30-Apr-15	18140	4600	20498	6822	0	50060	18830	4600	21278	7029	0	51737	-690	0	-780	-207	0	-1677
1-May-15	31-May-15	18140	4600	20498	6822	0	50060	18830	4600	21278	7029	0	51737	-690	0	-780	-207	0	-1677
1-Jun-15	30-Jun-15	18140	4600	20498	6822	0	50060	18830	4600	21278	7029	0	51737	-690	0	-780	-207	0	-1677
1-Jul-15	31-Jul-15	18830	4600	22408	7029	0	52867	19540	4600	23253	7242	0	54615	-710	0	-845	-213	0	-1768

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1-Jun-14	17470	4600	22070	6621	0	50761	18140	4600	22740	6822	0	52302	-670	-201	0	-1541
30-Jun-14	18140	4600	24332	6822	0	53894	18830	4600	25070	7029	0	55529	-690	-207	0	635
31-Jul-14	18140	4600	24332	6822	0	53894	18830	4600	25070	7029	0	55529	-690	-207	0	-1635
31-Aug-14	18140	4600	24332	6822	0	53894	18830	4600	25070	7029	0	55529	-690	-207	0	-1635
30-Sep-14	18140	4600	24332	6822	0	53894	18830	4600	25070	7029	0	55529	-690	-207	0	-1635
1-Oct-14	18140	4600	24332	6822	0	53894	18830	4600	25070	7029	0	55529	-690	-207	0	-1635
31-Oct-14	18140	4600	24332	6822	0	53894	18830	4600	25070	7029	0	55529	-690	-207	0	-1677
30-Nov-14	18140	4600	24332	6822	0	53894	18830	4600	25070	7029	0	55529	-690	-207	0	-1677
31-Dec-14	18140	4600	24332	6822	0	53894	18830	4600	25070	7029	0	55529	-690	-207	0	-1677
1-Jan-15	18140	4600	25696	6822	0	55258	18830	4600	26476	7029	0	56935	-690	-207	0	-1677
28-Feb-15	18140	4600	25696	6822	0	55258	18830	4600	26476	7029	0	56935	-690	-207	0	-1677
1-Mar-15	18140	4600	25696	6822	0	55258	18830	4600	26476	7029	0	56935	-690	-207	0	-1677
31-Mar-15	18140	4600	25696	6822	0	55258	18830	4600	26476	7029	0	56935	-690	-207	0	-1677
30-Apr-15	18140	4600	25696	6822	0	55258	18830	4600	26476	7029	0	56935	-690	-207	0	-1677
1-May-15	18140	4600	25696	6822	0	55258	18830	4600	26476	7029	0	56935	-690	-207	0	-1677
31-May-15	18140	4600	25696	6822	0	55258	18830	4600	26476	7029	0	56935	-690	-207	0	-1677
30-Jun-15	18140	4600	25696	6822	0	55258	18830	4600	26476	7029	0	56935	-690	-207	0	-1677
31-Jul-15	18830	4600	27882	7029	0	58341	19540	4600	28727	7242	0	60109	-710	-213	0	-1768
31-Aug-15	18830	4600	27882	7029	0	58341	19540	4600	28727	7242	0	60109	-710	-213	0	-1768
30-Sep-15	18830	4600	27882	7029	0	58341	19540	4600	28727	7242	0	60109	-710	-213	0	-1768
1-Oct-15	18830	4600	27882	7029	0	58341	19540	4600	28727	7242	0	60109	-710	-213	0	-1768
30-Nov-15	18830	4600	27882	7029	0	58341	19540	4600	28727	7242	0	60109	-710	-213	0	-1768
1-Dec-15	18830	4600	27882	7029	0	58341	19540	4600	28727	7242	0	60109	-710	-213	0	-1768
31-Dec-15	60400	60400	0	0	0	67429	62200	0	0	0	0	69442	-1800	-213	0	-2013
1-Jan-16	60400	60400	0	0	0	67429	62200	0	0	0	0	69442	-1800	-213	0	-2013
29-Feb-16	60400	60400	0	0	0	67429	62200	0	0	0	0	69442	-1800	-213	0	-2013
1-Mar-16	60400	60400	0	0	0	67429	62200	0	0	0	0	69442	-1800	-213	0	-2013
31-Mar-16	60400	60400	0	0	0	67429	62200	0	0	0	0	69442	-1800	-213	0	-2013
7-Apr-16	14093	0	0	0	0	15733	14513	0	0	1690	0	16203	-420	-50	0	-470
06-04-2016 (on promotion to Gr. 1a per option)					0	53076			0		0	53239	0	0	0	-163
1-May-16	47687	0	0	5389	0	53076	47687	0	0	5552	0	69442	0	0	0	-213
31-May-16	62200	0	0	7029	0	69229	62200	0	0	7242	0	69442	0	0	0	-213
30-Jun-16	62200	0	0	7029	0	69229	62200	0	0	7242	0	69442	0	0	0	-213
1-Jul-16	64100	0	0	1282	7029	72411	64100	0	1282	7242	0	72624	0	0	0	-213
31-Jul-16	64100	0	0	1282	7029	72411	64100	0	1282	7242	0	72624	0	0	0	-213
1-Aug-16	64100	0	0	1282	7029	72411	64100	0	1282	7242	0	72624	0	0	0	-213
30-Sep-16	64100	0	0	1282	7029	72411	64100	0	1282	7242	0	72624	0	0	0	-213
1-Oct-16	64100	0	0	1282	7029	72411	64100	0	1282	7242	0	72624	0	0	0	-213
30-Nov-16	64100	0	0	1282	7029	72411	64100	0	1282	7242	0	72624	0	0	0	-213
1-Dec-16	64100	0	0	1282	7029	72411	64100	0	1282	7242	0	72624	0	0	0	-213
31-Dec-16	66000	0	0	2640	7029	75669	64100	0	2564	7242	0	73906	1900	76	0	1763
1-Jan-17	66000	0	0	2640	7029	75669	64100	0	2564	7242	0	73906	1900	76	0	1763
28-Feb-17	66000	0	0	2640	7029	75669	64100	0	2564	7242	0	73906	1900	76	0	1763
1-Mar-17	66000	0	0	2640	7029	75669	64100	0	2564	7242	0	73906	1900	76	0	1763
30-Apr-17	66000	0	0	2640	7029	75669	64100	0	2564	7242	0	73906	1900	76	0	1763
1-May-17	66000	0	0	2640	7029	75669	64100	0	2564	7242	0	73906	1900	76	0	1763
31-May-17	66000	0	0	2640	7029	75669	64100	0	2564	7242	0	73906	1900	76	0	1763
30-Jun-17	66000	0	0	3300	15840	85140	66000	0	3300	15840	0	85140	0	0	0	0
1-Jul-17	66000	0	0	3300	15840	85140	66000	0	3300	15840	0	85140	0	0	0	0
31-Jul-17	66000	0	0	3300	15840	85140	66000	0	3300	15840	0	85140	0	0	0	0
1-Aug-17	66000	0	0	3300	15840	85140	66000	0	3300	15840	0	85140	0	0	0	0
1-Sep-17	66000	0	0	3300	15840	85140	66000	0	3300	15840	0	85140	0	0	0	0
30-Sep-17	66000	0	0	3300	15840	85140	66000	0	3300	15840	0	85140	0	0	0	0
1-Oct-17	66000	0	0	3300	15840	85140	66000	0	3300	15840	0	85140	0	0	0	0
31-Oct-17	66000	0	0	3300	15840	85140	66000	0	3300	15840	0	85140	0	0	0	0
1-Nov-17	66000	0	0	3300	15840	85140	66000	0	3300	15840	0	85140	0	0	0	0
30-Nov-17	66000	0	0	3300	15840	85140	66000	0	3300	15840	0	85140	0	0	0	0
1-Dec-17	66000	0	0	3300	15840	85140	66000	0	3300	15840	0	85140	0	0	0	0

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1-Jan-18	31-Jan-18	68000	0	4760	16320	0	89080	66000	0	4620	15840	0	86460	2000	0	140	480	0	2620
1-Feb-18	28-Feb-18	68000	0	4760	16320	0	89080	66000	0	4620	15840	0	86460	2000	0	140	480	0	2620
1-Mar-18	31-Mar-18	68000	0	4760	16320	0	89080	66000	0	4620	15840	0	86460	2000	0	140	480	0	2620
1-Apr-18	30-Apr-18	68000	0	4760	16320	0	89080	66000	0	4620	15840	0	86460	2000	0	140	480	0	2620
1-May-18	31-May-18	68000	0	4760	16320	0	89080	66000	0	4620	15840	0	86460	2000	0	140	480	0	2620
1-Jun-18	30-Jun-18	68000	0	4760	16320	0	89080	66000	0	4620	15840	0	86460	2000	0	140	480	0	2620
1-Jul-18	31-Jul-18	68000	0	6120	16320	0	90440	68000	0	6120	16320	0	90440	0	0	0	0	0	0
1-Aug-18	31-Aug-18	68000	0	6120	16320	0	90440	68000	0	6120	16320	0	90440	0	0	0	0	0	0
1-Sep-18	30-Sep-18	68000	0	6120	16320	0	90440	68000	0	6120	16320	0	90440	0	0	0	0	0	0
1-Oct-18	31-Oct-18	68000	0	6120	16320	0	90440	68000	0	6120	16320	0	90440	0	0	0	0	0	0
1-Nov-18	30-Nov-18	68000	0	6120	16320	0	90440	68000	0	6120	16320	0	90440	0	0	0	0	0	0
1-Dec-18	31-Dec-18	68000	0	6120	16320	0	90440	68000	0	6120	16320	0	90440	0	0	0	0	0	0
1-Jan-19	31-Jan-19	70000	0	8400	16800	0	95200	68000	0	8160	16320	0	92480	2000	0	240	480	0	2720
1-Feb-19	28-Feb-19	70000	0	8400	16800	0	95200	68000	0	8160	16320	0	92480	2000	0	240	480	0	2720
1-Mar-19	31-Mar-19	70000	0	8400	16800	0	95200	68000	0	8160	16320	0	92480	2000	0	240	480	0	2720
1-Apr-19	30-Apr-19	70000	0	8400	16800	0	95200	68000	0	8160	16320	0	92480	2000	0	240	480	0	2720
1-May-19	31-May-19	70000	0	8400	16800	0	95200	68000	0	8160	16320	0	92480	2000	0	240	480	0	2720
1-Jun-19	30-Jun-19	70000	0	8400	16800	0	95200	68000	0	8160	16320	0	92480	2000	0	240	480	0	2720
1-Jul-19	31-Jul-19	70000	0	11900	16800	0	98700	70000	0	11900	16800	0	98700	0	0	0	0	0	0
Total		4573525	496058	1500952	1090680	0	7661215.2	4607845	496058	1538325	1105566	0	7747794.2	-34320	0	-37373	-14886	0	-86579

**Part-II**

9/c

**(Current Audit Report)**

**2019-2020 to 2022-2023**

Part-II

(Current Audit Report)

2019-2020 to 2022-2023

8/c

**PART-II**  
**CURRENT AUDIT REPORT (2019-2023)**

**PARA No. 01: Recovery amounting to Rs. 4968/- in respect of Transport Allowance given during absence from duty/leave for full calendar months.**

(Ref. Audit Memo No. 03 dated 03/04/2023)

As per rules, Transport Allowance is not admissible to employees during absence from duty for a full calendar month due to leave/training/tour-etc. If the absence covers more than one month, it will not be admissible for calendar month(s) wholly covered by absence.

On Scrutiny of PBR for the Period 2022-2023, It has been observed that Sh. Manjit Singh, Sr. Assistant was on E.L. from 12.09.2022 to 10.11.2022. The transport allowance has been paid for the full calendar month of October 2022 by the Department. The detail is given below.

S. No.	Name of Employees & Designation	Nature & Period of Leave	Month for which recovery to be made	Amount of T.A. to be recovered (In Rs.)
1.	Sh. Manjit Singh, S A	12.09.2022 to 10.11.2022 (E.L.)	October 2022	4968/- (Rs. 3600 + 38% DA)

The recovery of amounting to Rs. 4968/- should be recovered from the concerned officer after due verification of facts and figures and other similar cases may be reviewed and recovery, if any be made and shown to the next audit.

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PARA No. 02: Short Recovery of Licence Fee amounting to Rs.3960/-

7/c

(Ref. Audit Memo No. 06 dated 06/04/2023)

On scrutiny of PBR for the audit period 2019-20 to 2022-2023, it has been noticed that the rate of License Fee charges has not been deducted as per the Revised/approved rates of licence fee per month w.e.f. 01/07/2020 vide Order No. F4(1)/Misc./PWD/Allot/2004/8496-8500 dated 08/10/2020.

S.No.	Type of Qrts.	Licence Fee (In Rs.)	Water Charges (In Rs.)
1.	I	180/-	157/-
2.	II	370/-	196/-
3.	III	560/-	236/-
4.	IV	750/-	315/-

The details of employees whose Licence Fees have not been deducted accordingly, as under:-

Name & Designation of employee	Govt. Accommodation Address	Paid License Fee Charges (Amount in Rs.)	Due Licence Fee (Amount in Rs.)	Short recovery of Licence Fee (Amount in Rs.)
Smt. Lal Jhari, Peon	GTB Hospital Campus, Delhi, Type- I	150/- P.M	180/- P.M	30x33= 990/- (01/07/2020 to 31/03/2023) 33 Months
Sh. Dhoom Singh, FSO	Karkardooma, Delhi, Type-III	470/- P.M	560/- P.M	90x33=2970/- (01/07/2020 to 31/03/2023) 33 Months
Total				Rs. 3960/-

Recovery of amounting to Rs. 3960/- may be recovered from the concerned Official/Officer after due verification of facts and figures and other similar cases may also be reviewed and recovery, if any be made and shown to the next audit

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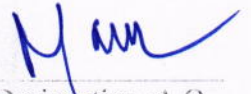
b/c

(Ref. Audit Memo No. 08 dated 10/04/2023)

The following records may be provided to the Audit for further scrutiny :

1. LTC Register
2. Children Education Allowance Reimbursement Register
3. Medical Reimbursement Register
4. TR-V( GAR-6)
5. Purchase files.
6. Consumable & Non consumables Stock Registers
7. Short & Long Term Advance Registers.
8. Contract & Extension File of Civil Defence Volunteers.

Signature of I.A.O



Designation :A.O

5/c

**PART-III**  
**TEST AUDIT NOTE (2019-2023)**

**TAN No. 01 : Improper maintenance of Pay Bill Registers.**

(Ref. Audit Memo No. 02 dated 03/04/2023)

During the test check of the PBRs maintained by the AC (North East) Food and Supply Department, Nand Nagri, Delhi, for the audit period 2019-2020 to 2022-2023 following irregularities have been noticed:

1. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR not found completely filled in any of the PBR's. Apart from name & designation, other details like Pay (Basic + Grade Pay)/Pay level, details of loan/advances/ refunds, installment No., PAN No., GPF/PRAN No. etc. were also not found completely filled, for example as details given below:-

Sr. No.	Name & Designation	PBR in the Financial Year
1	Sh. K. N. V. Surya Kumar, FSO	2020-21 to 2022-23
2	Sh. R. Thyagarajan, FSO	2020-21 to 2022-23
3	Sh. Suresh Chand, FSO	2020-21 to 2022-23
4	Sh. Nilesh Kumar, FSO	2020-21 to 2022-23
5	Sh. Praveen Kumar, F.S.I	2020-21 to 2022-23
6	Sh. Jitendra Kumar Jatav, FSI	2020-21 to 2022-23

2. It has been observed that Bills/Bill Code may be compiled as per the classification of the post should be entered in the PBR accordingly.
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 cuttings/over-writing made in the PBR which is required to be attested by the DDO concerned.
5. PBR for the N.P,S employees should be maintained separately.
6. Monthly PBR entries are not verified by the concerned DDO.

The above discrepancies must be rectified to be shown to the next audit

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TAN No. 02 : Improper maintenance of Service Books

4/2

(Ref. Audit Memo No. 04 dated 05/04/2023)

During test check of Service Books of the Officers/officials for the audit period 2019-2023, the following irregularities have been noticed:

1. Nomination forms of DCRG, UTEGIS, GPF etc. and (Family detail form, which is helpful in verification of CEA/LTC claim of employee) filled by the Government servants duly accepted by HOD/HOO are required to be kept in service books. Following are the cases where nomination forms/family details are not found pasted in service books:-

S.No	Name & Designation	Remarks
1	Sh. Pradeep Kumar, Jr. Asst.	Photograph not attested by the HOO. Nomination Forms for UTEGIS, Retirement gratuity/Death Gratuity and Family details
2	Sh. Sandeep Kumar, Jr. Asst.	Nomination Forms for UTEGIS, Retirement gratuity/Death Gratuity and Family details
3	Sh. Amit Kumar, Jr. Asst.	Nomination Forms for UTEGIS, Retirement gratuity/Death Gratuity and Family details
4	Sh. Pankaj, Jr. Asst.	Nomination Forms for UTEGIS, Retirement gratuity/Death Gratuity and Family details
5	Sh. Rahul Kumar, Jr. Asst.	Nomination documents i.e. DCRG, UTEGIS and details of Family forms also not found in the service book.
6	Jitendra Kr. Jaisav, ASO	Photograph not attested by the HOO. Nomination Forms for UTEGIS, Retirement gratuity/Death Gratuity and Family details
7	Smt. Ramwati, Peon	Photograph not attested by the HOO. Nomination Forms for UTEGIS, Retirement gratuity/Death Gratuity and Family details

2. Leave Record is found incomplete in Service Books in the following cases, as under:-

- (i) Smt. Lal Jhari, Peon, since 31-12-2019
- (ii) Sh. Pankaj Pal, Jr. Asst. since 31-12-2021

3. 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-1/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, few of the names are as under:-

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Sr. No.	Name & Designation	Date of Birth
1	Sh. Pradeep Kumar, Jr. Asstt.	29.03.1988
2	Sh. Sandeep Kumar, Jr. Asstt.	30.01.1986
3	Sh. Amit Kumar, Jr. Asstt.	02.07.1993
4	Sh. Pankaj, Jr. Asstt.	16.08.1986
5	Sh. Rahul Tomar, Jr. Asstt.	16.06.1990
6	Sh. Jitendra Kr. Jatav, ASO	15.06.1993
7	Sh. Anurag Kr. Pandey, ASO	28.09.1989
8	Sh. Yogesh Kumar, ASO	05.08.1991

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1. Further, as per Rule 32 of CCS (Pension) Rules, on completion of 25 years (now after 18 years) or 5 years before the date of retirement, whichever is earlier, verification of services of the Government servant concerned should be completed and a certificate of verification issued to him in the prescribed form (Form 24). The Certificate will contain the period of qualifying service determined up to that period. But it has been observed that in following cases, the above instructions have not been followed by the Department.

Sr. No.	Name & Designation	Date of Birth	Date of Retirement
1	Sh. K.N.V. Surya Kumar, FSO	28.05.1964	31.05.2024
2	Smt. Ram Wati, Peon	27.03.1965	31.03.2025
3	Sh. Manjit Singh, UDC	01.03.1967	28.02.2027

All the above discrepancies must be rectified, the leave records to be completed & the necessary notification papers must be pasted and shown to the next audit.

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**TAN No. 03 : Deficiency in paid bills/vouchers.**

**(Ref. Audit Memo No. 05 dated 05/04/2023)**

According to the instruction contained under rule 59 of the R&P Rules relating to affixing pay orders, defacing of stamps affixed on vouchers and manner of cancellation of vouchers --

- (1) Every voucher must bear a pay order signed or initiated by the responsible disbursing officer, specifying the amount payable both in words and figures. All pay orders must be signed by hand and in ink.
- (2) All paid vouchers must be stamped 'paid' or so cancelled that they cannot be used a second time. Stamps affixed to vouchers must also be cancelled so that they may not be used again.
- (3) All sub-vouchers to bills must be cancelled in such a manner that they cannot be subsequently used for presenting fraudulent claims or other fraudulent purposes.

But on scrutiny and test check of Bills/Vouchers it has been noticed that vouchers have not been stamped as paid and cancelled in accordance with the aforesaid instructions.

Above instruction should be followed in future and shown to the next audit.

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1/c

**TAN No. 04: Shortcomings in Income Tax Calculation.**

**(Ref. Audit Memo No. 07 dated 10/04/2023)**

- (I) Section 24(b) of the Income Tax Act 1961 under the heading "Interest on Borrowed Capital" provides that in respect of self-occupied residential house property, interest incurred on capital borrowed for the purpose of acquisition or construction of house property shall be allowed as deduction upto 2.00 lakhs. The deduction shall be allowed if capital is borrowed on or after 01.04.1999 and acquisition or construction of house property is completed within 05 years.
- (II) And regarding Rebate of House Rent Allowance under section 10(13A), of Income Tax Act 1961.

During the test check of records related to Income Tax for the financial year 2019-23, it has come to notice that the officials who have claimed Rebate for Interest on Home Loan and House Rent Allowance on their income from the office, during the audit period (2019-2023) on their Income From the office, all the documents were not found enclosed with the Calculation Sheet form-16.

S.No.	Name & Designation
1.	Mr. Lalit Kumar, FSI
2.	Mr. Jitender Kumar Jatav, FSI
3.	Mr. Amit Mann, FSI
4.	Mr. Suresh Chand, FSO
5.	Mr. Jitesh Tiwari, FSI
6.	Mr. Gopal Jee Choubey, FSI
7.	Mr. Devender Goyat, FSI

Hence, the Deptt. is directed to remove the shortcomings and all the relevant documents be enclosed with their calculation sheet/Form-16 in future and the compliance be shown to the next audit.

Signature of I.A.O

Designation : I.A.O