

CH/6

**DIRECTORATE OF AUDIT
GOVERNMENT OF NCT OF DELHI
4th LEVEL, C-WING, DELHI SECTT,
I.P. ESTATE, NEW DELHI-110002**

Sub:- Audit report on the Accounts of A.C.(Distt. North), Food & Supply Department, Gulabi Bagh, Delhi-110007 for the period 2020-21 to 2021-22

INTRODUCTION

The I.A.R. on the accounts of **A.C.(Distt. North), Food & Supply Department, Gulabi Bagh, Delhi-110007** for the period 2020-21 & 2021-22 was conducted by field Audit Party No. XIV, comprising of Mrs. Sadhna Sharma, Sr. AO/IAO, Sh. Mohan Kumar Choudhary, AAO w.e.f. 13.07.2022 to 26.07.2022 (10 working days). Statutory audit of A.C.(Distt. North), Food & Supply Department, Gulabi Bagh, Delhi-110007 has been conducted by AG (Audit) Delhi up to 2018-19.

AIMS AND OBJECTIVES

District North is one of the nine District of the department of Food Supplies & Consumer Affairs, Govt. of NCT of Delhi which is located in Gulabi Bagh Shopping Complex Area. The District (District North) comprises of eight Circles under its jurisdiction i.e. Circle-2(Burari), Circle-3(Timarpur), Circle-4(Adarsh Nagar), Circle-14(Shalimar Bagh), Circle-15(Shakur Basti), Circle-16(Tri Nagar), Circle-17(Wazirpur), Circle-18(Model Town). The circles are under the supervision of Food and Supply Officers (FSOs). Assistant Commissioner is head of office and Licensing Authority of the District North. Being the Head of Office and Licensing Authority, the AC (North) performs the following functions:

- Keeping watch on the functioning of all eight circles and controls over them
- Maintaining all the service records of the officials/staffs working under District North.
- Issuance of new license to the Fair Price Shops (FPSs).
- Renewal of license after three years.

In year 2020-21 there was renewal of 105 FPSs and Levied penalty on 67 FPSs and in year 2021-22 there was 42 renewals of FPSs and levied penalty on 15 FPSs. Department has completed the target of Door Step Delivery of SFA in containment Zone and Distribution of Ration at Non- PDS Centres during audit period i.e. 2020-21 to 2021-22.

H.O.O/D.D.O's/ CASHIERS


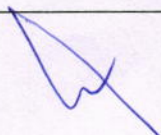
The following Officer/Officials have served as HOO/DDO/Cashier during **2020-21 to 2021-22:-**

01. LIST OF HOO:-

| S.No. | Name/Design. | From-To |
|-------|--|---------------------------|
| 1. | Sh. M.S. Premi, Asstt. Commissioner | 24 .02.2020 to 31.07.2021 |
| 2. | Sh. Naveen Mendiratta, Asstt. Commissioner | 01.08.2021 to 30.09.2021 |
| 3. | Sh. Kulbhusan Babbar, Asstt. Commissioner | 01 .10.2021 to 05.07.2022 |
| 4. | Sh. Ajay Kumar Sinandi, (Link Officer) | 06.07.2022 to Till date |

02. LIST OF DDO:-

| S.No | Name | From – To |
|------|---------------------|-------------------------|
| 1. | Amar Pal Singh, AAO | 1 .04.2022 to till date |

03. LIST OF Cashier:-

| S.No. | Name | From – To |
|-------|----------------------------|-----------------------------|
| 1. | Pankaj Dheer, Jr. Asstt. | 01 .04.2020 to 10.12.2020 |
| 2. | Pardeep Pal, Jr. Asstt. | 10.12. 2020 to 25.01.2021 |
| 3. | Nitin, Jr. Asstt. | 25 .01. 2021 to 19.06.2021 |
| 4. | Ashu Gupta, Jr. Asstt. | 19 .06. 2021 to 18.10. 2021 |
| 5. | Praveen Singal, Jr. Asstt. | 18.10. 2021 to till now |

Budget Allocation and Expenditure for the year to 2020-21 to 2021-22:- (IN RUPEES)

| Sr. No. | Financial Year/Major Head | Budget allotted | Expenditure | (-) Saving (+) Excess |
|---------|---------------------------|-----------------|-------------|-----------------------|
| 1. | 2020-21 | 2,89,45,000 | 2,88,73,458 | (-)71,542 |
| 2. | 2021-22 | 3,30,00,000 | 3,29,64,857 | (-)35143 |

Statutory Audit

Statutory audit of A.C.(Distt. North), Food & Supply Department, Gulabi Bagh, Delhi-110007 has been conducted till 31.03.2019.

Vacancy Statement

| S.No. | Group | No. of Posts Sanctioned | Filled | Vacant |
|-------|-------|-------------------------|--------|--------|
| 1 | A | 1 | 1 | 0 |
| 2 | B | 16 | 7 | 9 |
| 3 | C | 80 | 28 | 52 |
| | Total | 97 | 36 | 61 |

Maintenance of Records

The maintenance of records of A.C.(Distt. North), Food & Supply Department, Gulabi Bagh, Delhi-110007 for the period 2020-21 & 2021-22 was found satisfactory subject of observations made in Current audit report and in test audit note.

Old Audit Report

There are 36 old Audit Paras from the previous report involving recovery of Rs.1,83,687.91. Department has not been submitted any reply regarding settlement of old outstanding Paras. Hence, 36 old outstanding Paras with Rs.1,83,687.91 outstanding recovery is placed in the file as Part-I of the report.

Current Audit Report


During the course of current audit, 10 audit memos including 1 record memo, highlighting various irregularities/short recoveries to the tune of Rs. 44838/- were issued. Out of which 03 memos (Memo No. 02,03 & 01(Record Memo))settled with recovery of Rs. 23363/- and 07 audit memos have been incorporated in 03 Paras along with recovery of Rs. 21475/- and remaining 04 memos have been taken as 04 TANs in the current audit report.


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Details of Current Recovery

| Para No.'s/Audit Memo No. | Total Recoveries (in Rs.) | Amount Recovered/ Dropped (in Rs.) | Balance (in Rs.) |
|---------------------------|------------------------------|--|--------------------------|
| Memo no.02/Settled | 21060/- | 21060/- P-C/13 (mf.) | C/107 KD NIL C/116 KD |
| Memo no.03/Settled | 2303/- | 2303/- P-C/14 (mf.) | NIL |
| Memo no. 09/PARA-01 | 21475/- C/24 MF | NIL | 21475/- |
| TOTAL | 44838/- | 23363/- | 21475/- |

The internal audit report has been prepared on the basis of information furnished and made available by the **A.C.(Distt. North), Food & Supply Department, Gulabi Bagh, Delhi-110007** for the period 2020-21 & 2021-22. The Audit disclaims any responsibility for non production of record/information or misinformation and/of non-information provided **A.C.(Distt. North), Food & Supply Department, Gulabi Bagh, Delhi-110007** . The responsibility for any legal or other liabilities, which may arise at any point of time in any way from this report, may be put on , the whole or a part of it, lies with **A.C.(Distt. North), Food & Supply Department, Gulabi Bagh, Delhi-110007** . The Dte. of Audit is not responsible for any legal consequences arising at any time in future, in whatsoever manner and whatsoever ways.


(Mohan Kumar Chaudhary)
AAO


(SADHNA SHARMA)
IAO/SR.AO
Party No.XIV

C/73

PART-I

65/c
d/v 7

Previous Audit report

PART - I (1996-97)

AS 208-31

PART - I (PREVIOUS 1996-1997 & 1997-1998)

(REFERENCE MEMO NO. 10 DATED 17.03.1998).

64

1996-97

Para-I
PARA-I
Para-1

SUBJECT: PAY FIXATION

- 01. Sh. Prabhu Dayal, Insp.: As per Rule 7(1) of the Revised Pay Rules, 1997 (V. Pay Commission), the pay of Sh. Prabhu Dayal, Insp. was to be fixed at Rs. 5300/- as on 01.01.1996 in the scale of 5000-150-8000. But his pay has been fixed at Rs. 5450/- which is incorrect and therefore, excess amount of arrear and payment made to him upto 31.03.1998 amounting to Rs. 4,350/- as per calculation sheet attached may be recovered after due verification and compliance shown to audit. His pay as on 01.11.1997 is 5,600/- and D.N.I. on 01.11.1998.
- 02. Sh. Mange Ram, PSO: The pay of Sh. Mange Ram, PSO has to be fixed at 6,725/- as on 01.01.1996 in the scale of 5500-175-9000, and on 19.03.1996 at 6,900/- in the revised scale of 6500-200-6900 with D.N.I. on 01.03.1997. But it has been observed that arrear was paid to him at 6,900/- w.e.f. 1.1.1996 and the D.N.I. has not been changed to 01.03.1997 after fixing the pay in the revised scale. Therefore, the excess payment made to him of Rs. 1,456/- as per statement attached may be recovered after due verification and compliance shown to audit.

X PARA NO (2) (REFERENCE MEMO NO. 12 dated 10.03.1998)

SUBJECT: FIDELITY ISSUED TO R/O PERSON HANDLING CASH

During the test audit for the aforesaid period, it has been observed that Smt. Krishna Sehgal from 07.06.1996 to 17.01.1997 and Sh. Mangal Sharma from 18.1.1997 to 31.03.1997 were entrusted with the responsibility of handling cash. But it has been observed that they had not furnished the fidelity bond. Thus, the interest of the Govt. money was not watched. Whereas according to Rule 270 of the GFR it is essential for a person handling cash whether gazetted or non-gazetted that he should obtain the fidelity bond by getting insured with the insurance company. The same be got renewed every year. Reason for not obtaining the fidelity bond from the aforesaid officials be explained to audit. It is now suggested that fidelity bond be obtained now in respect of person handling cash presently.

28

Chris Mauer Beam P-80

| | <u>Actual</u> | <u>Given</u> | <u>DNI</u> |
|---------|---------------|--------------|------------|
| 1-1-96 | 6725 | 6900 | 1-3- |
| to | | | |
| 18-3-96 | | | |
| 19-3-96 | 6900 | 1-1-97 | |
| | DNI 1-3-97 | | |

Differe

| | |
|-----------|-------------|
| Jan 1/96 | 175 |
| 2/96 | 175 |
| 12/3/96 | 102 |
| 1/97 | 200 |
| 2/97 | 200 |
| DNI @ 8% | 32 |
| 1/98 | 200 |
| 2/98 | 200 |
| DNI @ 13% | 52 |
| 110'A | 120 |
| | <u>1156</u> |

Ds

64/C
 14/0
 64
 971

88

63/c d70 b1

61
62
63

Joint Brothers' Demand Note

Date: 1-1-96

Actual pay: 5300/-

Payable: 5450/-

D.D. No. 1-11-96

(Difference of one month of Rs. 150)

1-11-96 5450
1-11-97 5600

1-1-96 to 30-6-96 } 150 x 6 = 900

1-7-96 to 31-12-96 } 150 x 6 = 900
D.D. @ 4% = 36

1-1-97 to 31-6-97 } 150 x 6 = 900
D.D. @ 6% = 72

1-7-97 to 31-12-97 } 150 x 6 = 900
D.D. @ 13% = 120

1-1-98 to 31-3-98 } 150 x 3 = 450
D.D. @ 13% = 60

Total Rs. 4338

∴ He is not getting any HRA.

18/03/68

Para-2
NO. 2
1996-97

(REFERENCE MEMO NO.04 DATED 16.03.1998.)

SUBJECT: LIVERIES GROUP-D EMPLOYEES PERIOD-1996-97.

1996-97
2

Para-2 On test scrutiny of the Liveries record in respect of Group-D employees for the period noted above, it has been observed that vide bill No.227 dated 25.03.1997, the office has purchased 18.75 mtrs. Lining cloth @Rs.31/- per metre worth Rs.581/- and issued to the Group-D employees. As per the orders in this regard, the stitching charges of the woollen uniform are inclusive of all stitching material like thread, buckles, bukham padn and Lining cloth. Hence, the issue of lining cloth was not admissible. Therefore, the cost of 18.75 mtrs lining cloth worth Rs.581/- be recovered from the concerned official, after due verification, and deposited into Govt. Account under intimation to audit.

Para-3
NO. 3
1996-97

(REFERENCE MEMO NO.05 DATED 16.03.1998.)

SUBJECT: GPF K CLASS-IV EMPLOYEES PERIOD 1996-97.

1996-97
3

On test scrutiny of the GPF records in respect of Group-D/Class-IV employees, the following discrepancies were noticed which may please be rectified under intimation to audit. Action to be taken to avoid such error in future:-
1. SH. MANA SIKH, S.C.C. Interest on his GPF balance for the year 1996-97 comes to Rs.1582/- whereas interest of Rs.1620/- was credited. Thus, an excess credit of Rs.38/-.

2. Transfer advice of GPF showing the last closing balance of GPF Advance, recovery of advance etc. has not been obtained in respect of S/Sh. Shyam Lal, Moti Lal, Pyre Lal, Satya Prakash, Mahn Singh, Moorty Ram and Sant Saran from their previous officers. The same be obtained immediately and the opening balance be ascertained on the basis of that.

3. Accounts in the GPF Ledger has not been verified by the competent authority in the absence of which its authenticity can not be ascertained.

4. Para 6:9:1 of the CAM requires that GPF Broadsheet be maintained in Form CAM-4B. But this requirement has not been met.

[Signature]

Para-4

c/68 54/c-678

TA NO.
JECT:

PARA-4
paid Nov

REFERENCE MEMO NO. 08 DATED 17.03.1998

1996-97

CONTINGENCY VOUCHERS. (1996-97)

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On test scrutiny of the contingent bills for the period 1996-97, the following discrepancies have been noticed which may be identified and compliance shown to audit:

C.B./195 dt.13.02.1997: An late payment of Rs.20/- has been made for the telephone bill without obtaining the sanction of the competent authority.

C.B./74 dt.07.10.1996: Rs.10/- has been paid on registered ice cheques in r/o telephone bills without obtaining the proper sanction of H.O.D.

As the above payments are irregular, the same may be got regularised ~~xxxxxx~~ from the competent authority under intimation to the audit.

NO. 10 (REFERENCE MEMO NO.13 DATED 18.03.1998).

JECT: SPOUSE INFORMATION

On scrutiny of the spouse information provided to audit, it has been observed that spouses of the following employees who were allotted Govt. accommodation are working in Govt./Semi Govt. of ~~xxxxxx~~ are drawing HRA. As per HRA rules, both husband and wife are not entitled to HRA if any of the spouse was allotted any Govt. accommodation. Therefore, the employers of the spouses of these officials may be requested to stop the payment of HRA forthwith if paying and recovery may be made from the date of marriage or date of allotment whichever is earlier.

- Sh. A.K. Khanna, Insp. *(for Mr. Khanna)*
- Sh. Irka Khurana, LDC.
- Sh. Gopal Krishan, Insp. *(for Mr. Singh)*
- Sh. Satpal Singh, Insp.

Action taken in the matter be intimated to audit.

The office has been provided spouse information in r/o only employees out of the posted strength of 6D. The information withheld to the rest of the 28 officials may be collected from the respective circle offices and shown to audit (list attached).

(Signature)

Para-5
1373

Para-5
Ref. Memo No. 1997-98

Income Tax Calculation - 1997-98

58
59

1996-97
5

Subject: Following discrepancies/irregularities have been noticed in the I.T. calculation statements in view of the Office of Food & Supplies, Dist. North for the year 1997-98:-

In the following cases proof/evidence of savings on which rebate of I.T. has been allowed has not been found.

| S.No. | Name | Address | Page No | Amount | Abt. allowed |
|---|------------------|--------------|-------------|---|--------------|
| 1 | Sh. Satchin Supt | F.S.O | Page No 174 | LIC 2515 " 3000 " 2400 ----- 8115 | 1623 |
| Verification for the original receipts - On 28/2/99 | | | | | |
| 2 | A.S. Obooi | Asst. Commr. | Page 11/100 | N.S.C 12000 PLI 3636 " 1776 ----- 17432 | 2458 |
| Verification from file 11/100 + original | | | | | |
| 3 | M. V. S. Gupta | WDC | " 133 | LIC 3450 640 | |

Contd - P/2

4176
CF

[Signature]

59/c 65
 12/12/66
 57

S. No. Name Designation Page No. Amount
 1. Subhas Chandra Gupta UDC 173 1768

Rebate allowed
 4176
 1768
 5944

5. Sh. Subhas Chandra Gupta F.S.O. Existing calculation
 I/Tax Rs 10,436
 ⊕ Rebate allowed Rs 12,000
 I/Tax due Nil
 ⊕ G.P.F. 34503
 ⊕ 17050
 G.G. E.G.H.S. 720
 L.I.C. 8115
 60608

Page No 174
 To be reviewed
 I/Tax Rs 10,436 10,436
 Rebate
 G.P.F. 34503
 G.E.H.S. 720
 L.I.C. 8115
 43338 8615
 20% → I/Tax recoverable 1768

⊕ G.P.F. dept has not separated the amount deducted as G.P.F. The position may be 7th division - Rs 17,050 - taken for the purpose of giving I/Tax rebate

6. Sh. A.S. Oberoi Asst Commr. Page No 100

The I/Tax calculation statement bears a number of cuttings. It is very ambiguous. It is not possible to check the statement. Proper calculation statement may be provided so that the amount may be reviewed and I/Tax of any amount may be detailed.

7. The I/Tax calculation statement of the following officers are incomplete and improper. The proper calculation of

Contd. P/3

96
97
c/b5

I/Tax may be provided for audit

- | | | | | |
|----|-------------------|-----------|---------|------|
| 1. | Sh. Mahesh Mand | W.D.C | Page No | 131 |
| 2. | J. N. Mittal | F.S.D | " " | 188. |
| 3. | Mouge Ram Lehtwal | " | " " | " |
| 4. | K.S. Sharma | " | " " | " |
| 5. | P.C. Singhal | Inspector | " " | 186 |

Mrs Meena Prakash (Page No 190), Her pay has been drawn w.e.f 15-1-78 as per PBR. The figures from H.P.C may be taken in the PBR so that the income taken in the I/Tax statement may be ascertained and I/Tax calculation

This may also be done in all the transfer cases.

In several cases rebate has been allowed on deduction under D.H.S. This is not permissible. Such I/Tax calculation may be revised and shown to the audit.

Corrected W/P-4

57/c 89
 cl64
 55
 56
 52

Int Sarla Mahal Income Page No 120
 Exempt calculation

| Exempt calculation | | To be recovered | |
|--------------------|----------|-----------------|--------------|
| I/Tax | Rs 79,68 | I/Tax | Rs 79,68 |
| <u>Rebate</u> | | <u>Rebate</u> | |
| G.P.F | 44,339 | G.P.F | 31,000 |
| G.I.S | 360 | G.I.S | 300 |
| D.H.S | 1,65 | G.I.S | 31,300 |
| 20% | 7,44,864 | 20% | 6,272 |
| Rebate | 89,73 | I/Tax like | 79,68 |
| I/Tax | Nil | recovered | 6,277 |
| | | | <u>1,696</u> |

Amount of Rs 13,339 & deduction under D.H.S. to be excluded from the total rebateable amount.

I/Tax calculation statements have not been found in the folder provided by the office to the auditor in the following officers and may be provided now:-

- 1-84 Raj Smit F-5-0 Page No 105.
- 2-4 R.S. Sharma " " 109

contd of P/5

56/c
c/63
59
55
6
13

-5-

2. Sh. A.K. Khanra Inspector Page No 110
3. G. Gopal Krishna - " " 111
4. " " Manoj Lal - " " 119
5. " " Satbir Singh Dabas - " " 121
6. " " V.P. Kathuria - " " 122
7. " " Ram Kishan - " " 125

i) The discrepancies/irregularities pointed out in this memo may be classified/rectified and compliance matters in the audit.

ii) If Tax calculations which have not been provided ^{or where} in complete calculation were provided may be provided in the audit so that accuracy of I.T. calculations may be verified.

None of the I.T. Tax calculation statements have been signed by the DDO. Need full audit to be done now and compliance ^{by the DDO} (S.K. Jain)

1997-98
 2 (Ref. No. Memo No. 2) 14/7/98 01. 2. 5/2/99
 Subject: - GPF Record Class IV Employees
 Period: 1.4.97 to 31.3.98

Para-6

On test scrutiny of GPF record in respect of class-IV employees for the aforesaid period, following discrepancies were noticed which may be rectified under intimation to audit. Other similar cases may also be reviewed and necessary remedial steps be taken. Steps also be taken to avoid such lapse in future:-

Para-6
 1997-98

1. Shri Pooja Lal, Peon

His GPF closing balance as on 31.3.97 should be 53159 but by making cutting/overwriting it has been shown as 53859 and the same has been brought forward as O.B as on 1.4.97. He official has been retired on 31.3.97 and the final payment of GPF had been to him. The following excess payment be recovered from him, after due verification, under intimation to Audit:-
 1997-98.

| | | |
|----------------------------|---|------------|
| O.B as on 1.4.97 should be | = | 53159- |
| Defraud. & friends | = | 300- |
| Dutt | = | 1600- |
| Balance for final payment | = | 55059- |
| Final payment made | = | 55889- |
| Excess payment | = | <u>824</u> |

[Signature]

54/C 6
06/1

53
3

- 2 -

2. GPF account in the respect of Sri Moha Singh and Nav Rattan not maintained by the officer for the year 1997-98.
3. For advice of GPF showing the last closing balance, GPF Advance, Recovery of advance etc has not been obtained in respect of S/As Shigen Lal, Moti Lal, Dey Lal, Satish Prakash, Moha Singh, Mosty Ram, Sant. Saran etc from their previous office. It was also stress in the previous audit. The same be obtained immediately and accounts be maintained accordingly.
4. Accounts in the GPF ledger for the 96-97 has not been verified by the competent authority in the absence of which its authenticity cannot be relied/ascertained.
5. Para 6.9.11 of the CAM requires that GPF B-Book should be maintained in form CAM-18. The same has not been shown to the Audit.

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128
40
48
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Para-7

Para-6 (Ref. Memo No 8) Para No 7 1997-98

Date

PARA-7

Irregularities in the Contingent bills.


Following irregularities have been noticed in the contingent bills for the year 1997-98 during the last audit check:

- 1) Some bills are not stamped and some are not cancelled.
- | S.No. | Bill No | Date | Amount |
|-------|-------------|----------|-------------|
| 1. | C.B No. 108 | 28-8-97 | Rs 1000/- |
| 2. | CB/182 | 5-12-97 | Rs 832/40/- |
| 3. | CB/192 | 18-12-97 | Rs 1081/- |
| 4. | CB/177 | 2-12-97 | Rs 1200/- |
| 5. | CB/211 | 2-1-98 | Rs 300/- |

Contingent bills drawn during 1997-98 during stamped and paid are cancelled.

Needful may be done in respect of the above and similar other bills and compliance shown to the audit.

A sum of Rs 39,559/- has been paid to the various circles as detailed below. It is requested to the persons for visiting blue cards with bill No CB-274/- dt. 30/3/98:

Contd. P/2


52/c 0159 58

(19) Para No 8 1997-98

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1996

Para-7 (Ref. memo No-9 dt. 26/2/99)

Para-8
1997-98

Para-8
Sub: Pay Fixation

Para-8

During the test check of Pay fixation, it has been observed that Sh. Bannwarid Lal - SCC is working in the pay scale of Rs. 775-1150 as on 1-1-96 whereas his pay was wrongly fixed in the revised scale of Rs. 2550-3200 ^{on 1-1-96} which is corresponding scale to Rs. 750-940. This pay may be re-fixed in reference to the pay scale of Rs. 775-1150 in which he was getting pay as on 1-1-96.

Pay fixation entry not journal entered in the Service Book. Needful be done + compliance be shown to audit.

Es

57/C
109
578
158
33
41

Para 9
-1997-98

Para-11
Current period
1998-2004

Para No. (1)

Para-9
PARA-9

Memo No. 20
dated 28.03.2005

Sub: -Irregular payment of Late payment surcharge
to DVB/SDPL amounting to Rs. 591.31

A test cheque of electricity bills for the year 1998-2004 in r/o AC(North), Food & Supplies Gulabi Bagh revealed that in the following cases a sum of Rs. 591.31 has been paid irregularly as late payment surcharge.

| SN | CB No. | Dated | Amount | K.N. of Meter | Amount of LPSC Rs. Bill Month |
|----|--------|----------|--------|---------------|-------------------------------|
| 1. | CB 182 | 17909.01 | 8100 | 4501136 | July 135.10 |
| 2. | do | | do | 4501126 | July 90.96 |
| 3. | CB-92 | 21.06.01 | 2380 | 2775967 | May 365.25 |
| | | | | | Total Rs. 591.31 |

Had the register of electricity charges be maintained this irregular payment could be avoided while watching the payment in time and correct.

Now this irregular payment may be recovered from the defaulting officer/official and deposited in Govt. Accounts and register for watching electric charges may also please be maintained and compliance shown to audit.

50/c 0157

Para-10
1998-2004

PARA-NO. 2 (23)
Para-10
PARA-10

Memo No. 19
24.03.2005

Sub:- Irregular payment of Rs. 998.60/- to MTNL.

During the course of test audit of contingent paid vouchers for the years 1998 to 2004 in s/o Assistant Commissioner (North) Food & Supplies Department, Gulsbi Bagh, Delhi it has been observed that irregular payment had been made to MTNL for reconnection charges/travel call charges in following bills.

| SN | Bill No and date | TELEPHONE NO. | IRREGULAR PAYMENT |
|----|-------------------|---------------|-------------------|
| 1. | CB-93 22.06.2001 | 3970700 | 100.00 |
| 2. | CB-98 26.06.2001 | 3970264 | 143.80 |
| 3. | CE- 33 26.04.2002 | 7433539 | 100.00 |
| 4. | CB-215 23.10.2002 | (a) 3970264 | 54.80 |
| | | (b) 3974022 | 100.00 |
| 5. | CB-233,04.12.2002 | 7434539 | 100.00 |
| 6. | CB-30, 21.05.2003 | 23644022 | 100.00 |
| 7. | CB-73 01.07.2003 | 27211178 | 100.00 |
| 8. | CB-36 30.04.2004 | 35223E1 | 100.00 |
| 9. | CE-184 21.10.2003 | 23610700 | 100.00 |
| | | | 998.60 |

All similar other cases may also be reviewed and action taken suggested below:-

Hence, reasons for irregular payment to MTNL may please be explained to audit. Necessary action as per rule may be taken against the defaulting official(s) and the irregular payment may please be made good under intimation to audit.

Payment made to MTNL vide bill No. CB-172 dated 10.09.2001 for Rs. 459.00 and CB-102 dated 26.06.2001 for Rs. 1027/- without reasons be explained to audit.



49/c c/56

- (3) The water charges register, which could help in detecting such errors, was not being maintained. This important register may please now be at once maintained and compliance shown to audit.
- (4) Similar other cases may also be reviewed and action taken accordingly under intimation to audit.

Para No. 11 (1998-2004)

Para-11
1998-2004

Memo No. 8

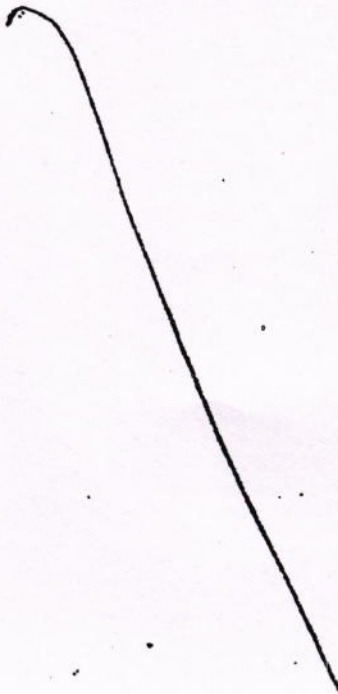
Para-11
PARA-11

Sub:- Tution Fee Re-imbusement.

A test check of contingent voucher revealed that an amount of Rs.960/- had been paid to Sh. Rakesh Bansal, UDC during 2001-2002 towards tution fee re-imbusement for his two children, one Sonal studying in 1st Class & second Bhavuk Bansal studying in Vth class in Maharaja Aggarsain public School, Ashok Vihar, Delhi. But the application from of Bhavuk Bansal reveals that the last claim of tution fee re-imbusement was in 1996.

Therefore, it may please be got clarified/confirmed from the school authorities that the child (Bhavuk Bansal, Vth Class) has not appeared in the same class for not more than two occasions.

If it is, yes, a recovery of Rs. 480/- may please be made and deposited into Govt. account under intimation to audit.

48/c 155
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Para-12

1998-2004

Para-12
PARA NO. 5

Memo No. 15
Date 23.3.2005

Para-12
1998-2004

Sub:- Irregular Payment of transport allowance amount of Rs.600/-

PRR-12

A test check of PBR and personal files of the office of Assistant Commissioner (North), Food & Supplies Department, Gulabi Bagh, Delhi for the period 1998-2004 revealed that Sh. Ram Dutt, UDC had joined the office vide his joining report dated 28.01.2003 diarised bearing No. 169 29.01.2003, in compliance of Order No. F.AC(N)/F&S/T&F/2003/147-48 dated 27.01.2003 placed in the personal file at page No.7/C. Sh. Ram Dutt, UDC is not entitled for any transport Allowance because he is living in a Govt. accomodation within a distance of 01 Km from office.

But as per PBR page No. 55 and 46 for the years 2002-03, 2003-04 respectively he had been paid transport allowance @Rs.100/- upto 07/03 and hence overpaid Rs.600/- (w.e.f. 2/03 to 7/03).

As he is the dealing assistant/cashier for preparation of bills and drawing the cheque/cash from PAO/Bank and who is expected to have been fully aware of not claiming the transport allowance in such a case. But despite of all knowledge of the rule he had claimed and drawn transport allowance for himself which is in contravention of rule for which appropriate disciplinary action as per rule may be taken under intimation to audit.

Hence the reasons for claiming and drawing the irregular payment of transport allowance may please be explained to audit and this irregular payment of Rs.600/- already made be recovered and deposited into Govt. account under intimation to audit.

47/C 154

Para-13

Para No. 8 (29)

1998-2004

Memo No. 13
dt. 23.3.2005

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27
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Para-13

1998-2004

PARA-13

Sub: irregular re-imburement of inadmissible medicine amounting to Rs. 1655.40/- 1430/-

A scrutiny of medical bills of the staff of AC(N), F&S Department, Gulabi Bagh for the years 1998-2004 revealed that cost of inadmissible medicines like tonics and branded medicines amounting to Rs. 1655.40/- was reimbursed to following staff members as per details mentioned against each:-

| S.N. | Bill No. | Date | Amount | Name of inadmissible medicine | Cost | Name of Employees |
|------|----------|------------|--------|---|--------|--------------------------|
| 1. | MB-114 | 11.7.2002 | 2079 | SHELCEL | 116.40 | Sh. B.L. Nagar, Insp. |
| 2. | MB-70 | 3.6.2002 | 3458 | Surbext Rs.234/- Fesovit Rs.270/- Shelcal Rs.420/- | 924.00 | Sh. S.K. Taneja, Insp |
| 3. | MB-206 | 13.11.2003 | 1905 | Cobadex | 30/- | Sh. Harvinder Singh, PSO |
| 4. | MB-283 | 17.03.2004 | 5695 | ostocalumin B-complex Cobadex Neorobion | 195/- | Sh. Nav Ratt. Peon |
| 5. | MB-354 | 10.03.2007 | 4330 | Shelcal Rs.280/- Revicap Rs.110/- | 380/- | Sh. S.K. Taneja, Insp. |

Total 1655/40
(-) 225/- = Rs. 1430/-

Thus a sum of Rs. 1655/- may please be recovered from the above under intimation to audit.

46/c 153

Para No. 9

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Para No. 14

1998-2004

Memo No. 12 dated 23.3.2005

Para-14

Para-14

1998-2004

PARA-14

Sub:- Overpayment of Rs.1561/- on account of Newspaper at the residence of officers.

During the course of Audit of contingent paid vouchers for the years 1998-2004 in r/o Assistant Commissioner (North), Food & Supply Department, Gulabi Bagh, it was noticed that a sum of Rs.1561 was paid in excess for two News papers and magazines provided at the residence of following officers, whereas they were entitled to only one News Paper.

(a) Sh. Kuldeep Pakkad, A.C. Rs.807/-

| S.N. | BILL NO. & DATE | AMOUNT | Amount Paid | Amount Due | Recovery Rs. | Remarks |
|----------------|----------------------|--------|-------------|------------|--------------|--------------------------------|
| 1. | CB70 dated 22.5.01 | 395 | 395 | 145 | 250 | Two News papers & one Magazine |
| 2. | CB331 dt. 29.03.2001 | 802 | 802 | 245 | 557 | -do- |
| Total recovery | | | | | 807 | |

(b) Sh. Azim Akhtar, A.C. Rs.754/-

| | | | | | | |
|----|-------------------|-----|-----|-----|-----|------|
| 1. | CB285 dt. 7.12.02 | 888 | 388 | 167 | 221 | -do- |
| 2. | CB188 dt. 25.9.01 | 440 | 440 | 209 | 231 | -do- |
| 3. | CB366 dt. 31.3.02 | 368 | 313 | 160 | 153 | -do- |
| 4. | CB83 dt. 18.6.02 | 631 | 305 | 156 | 149 | -do- |

Total Recover 754

Thus a sum of Rs.807/- is recoverable from Sh. Kuldeep Pakkad, A.C. and Rs. 754/- is recoverable from Sh. Azim Akhtar A.C., total Rs.1561/- are recoverable from both the officer.

- (c) This amount of Rs. 1561/- may please be recovered from the above two officers under intimation to Audit.
- (d) Other similar bills may also please be traced and similar action of recovery may please be taken and compliance reported to Audit
- (e) A Register of News Paper Charges being paid to the officer and also for the purchase of News-paper in the office may please be maintained to watch the correctness of payment and compliance reported to Audit.

[Signature]

457c c/52
81

Para No. 10

31

Memo No. 11

dt. 21.3.2005

Para-15

Para No 15

1998-2004

Sub: - Irregular payment of local conveyance charges amounting to Rs. 2229/- 2189 -

Para-15

1998-2004

PARA-15

A scrutiny of contingent charges/bills for the year 1998-2004 pertaining to local conveyance claimed by following officials of the office of Assistant Commissioner Food and Supply (North) Gulabi Bagh, Delhi-7, revealed that taxi/scooter fare was irregularity claimed by the officials and paid for even for the work of normal duty or for a normal visit i.e. no cash beyond Rs. 500/- was handed nor any important document with urgent nature of work was handled. Conveyance by auto was claimed for which only bus fair is allowed and paid for taking or collected cheques. All such payments detail below are irregular and is liable to be recovered and all such future payments be stopped please.

Moreover journey or duty assigned to the official was not verified by the DDO/Head of office to justifying the correctness of the claim. This requirement may please be ensured in all bills to be preferred now.

Smt. YOGENDRA KUMAR U.C.

CB 117 dated 16.07.2002 for Rs. 914/-

D.O. Jar. FROM TO FROM

| MODE USED | MODE ALLOWED | AMOUNT CLAIM | AMOUNT ALLOW | |
|-----------|--------------|--------------|--------------|--|
|-----------|--------------|--------------|--------------|--|

TO BE RECOVERED FROM

| | | | | | | |
|------------|---------------------------|------|-----|----|----|----|
| 13.05.2002 | Gulabi Bagh to old Sectt. | Auto | Bus | 57 | 16 | 41 |
| 27.05.2002 | -do- | Auto | Bus | 57 | 16 | 41 |
| 28.05.2002 | -do- | Auto | Bus | 9 | 16 | 43 |
| 11.06.2002 | -do- | Auto | Bus | 55 | 16 | 39 |
| 18.06.2002 | -do- | Auto | Bus | 57 | 16 | 41 |

Total recoverable

Rs. 205

Sh. Ram Dutt, UDC

1. CB 35 dated 22.05.2003 for Rs. 1523/-

FOR REFS

| | | | | | | |
|------------|---------------------------|------|-----|----|----|----|
| 05.03.2003 | Gulabi Bagh to Tis Hazari | Auto | Bus | 34 | 10 | 24 |
| 12.03.2003 | -do- | do | do | 34 | 10 | 24 |
| 22.03.2003 | -do- | do | do | 34 | 10 | 24 |

83

0151 44/c 50

43 106 32

| | | | | | | |
|------------|------|------|-------------------|----|----|----|
| 10.04.2003 | -do- | Auto | Bus | 34 | 10 | 24 |
| 25.04.2003 | -do- | Auto | Bus | 34 | 10 | 24 |
| 02.04.2003 | -do- | Both | Bus+ one way taxi | 83 | 59 | 24 |

2. CB 68 dated 23.06.2003 for Rs.1794/-

| | | | | | | |
|------------|----------------------|--------------|----------|----|----|----|
| 03.05.2003 | -do- | Taxi+BUS | Auto+Bus | 59 | 34 | 25 |
| 27.05.2003 | -do- | -do- | -do- | 59 | 34 | 25 |
| 20.05.2003 | -do- | Auto | Bus | 34 | 10 | 24 |
| 22.05.2003 | -do- | do | do | 34 | 10 | 24 |
| 26.05.2003 | -do- | do | do | 34 | 10 | 24 |
| 30.05.2003 | G.B. to Mayur Bhawan | Auto | do | 94 | 24 | 70 |
| 31.05.2003 | do | btch ways do | do | 94 | 24 | 70 |

TOTAL OVERPAID RS. 430

X. FAKE CLAIM OF RS.28/-

3. CB 84 dated 9.07.2003 for Rs.1102/-

| | | | | | | | |
|--|------------------------------|--------------------------|------|-----|----|----|----|
| 08.06.2003 | XXXXXXXX | GULABI BAGH TO TIS HAZA. | AUTO | BUS | 34 | 10 | 24 |
| 11.06.2003 | -do- | do | do | do | 34 | 10 | 24 |
| 16.06.2003 | G.B. to Idgah | do | do | do | 39 | 10 | 29 |
| 02.06.2003 | To CMC Khetgaon for training | do | Bus | Bus | 45 | - | 45 |
| (NO CONVAYANCE ALLOWED OFFICIAL TRAINING) | | | | | | | |
| 20.06.2003 | G.B. to Tiz Hazari. | do | Auto | Bus | 34 | - | 34 |
| (NO CASH HANDED AS PER CASH BOOK FAKE CLAIM) | | | | | | | |

4. CB 109 dated 6.08.2003 for Rs.1453/-

| | | | | | | |
|------------|--------------------------|------|-----|----|----|----|
| 07.07.2003 | G.B. to Idgah | Auto | Bus | 35 | 16 | 19 |
| 23.07.2003 | do | do | do | 62 | 16 | 46 |
| 06.07.2003 | G.B. to Shakti Nagar | do | do | 45 | 04 | 41 |
| 16.07.2003 | G.B. to Tis Hazari | do | do | 34 | 10 | 24 |
| 17.07.2003 | Gulabi Bagh to Karampura | do | do | 45 | 10 | 35 |
| 22.07.2003 | G.B. to Tis Hazari | do | do | 74 | 10 | 64 |

Cont...3..

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c/50

(40) 101
(23)
(30)

10. CB 254 dated 6.02.2004 for Rs.1385/-

| | | | | | | |
|------------|------------------|---------------------------------|-----|----|----|----|
| 06.01.2004 | GB to Tis Hazari | Auto | Bus | 34 | 10 | 24 |
| 12.01.2004 | do | do | do | 34 | 10 | 24 |
| 15.01.2004 | do | do | do | 34 | 10 | 24 |
| 16.01.2004 | do | do | do | 34 | 10 | 24 |
| 23.01.2004 | do | do | do | 34 | 10 | 24 |
| 27.01.2004 | do | do | do | 34 | 10 | 24 |
| 28.01.2004 | do | do | do | 34 | 10 | 24 |
| 30.01.2004 | do | (both ways (one way Taxi) Auto) | | 83 | 59 | 34 |

11. CB 276 dated 3.3.2004 for Rs.760/-

| | | | | | | |
|------------|----|------|-----|----|----|----|
| 05.05.2004 | do | Auto | Bus | 34 | 10 | 24 |
| 10.02.2004 | do | do | do | 34 | 10 | 24 |
| 17.02.2004 | do | do | do | 34 | 10 | 24 |
| 20.02.2004 | do | do | do | 34 | 10 | 24 |
| 24.02.2004 | do | do | do | 34 | 10 | 24 |
| 25.02.2004 | do | do | do | 34 | 10 | 24 |
| 26.02.2004 | do | do | do | 34 | 10 | 24 |

12. CB 293 dated 31.03.2004 for Rs.7572/-

| | | | | | | | |
|------------|----|----|----|----|----|---|----|
| 26.03.2004 | do | do | do | 40 | 10 | 2 | 30 |
| 27.03.2004 | do | do | do | 34 | 10 | | 24 |
| 31.03.2004 | do | do | do | 34 | 10 | | 24 |
| 09.03.2004 | do | do | do | 34 | 10 | | 24 |

(NO ENTRY OF THESE IN THE CASH BOOK
FAKE CLAIM)

TOTAL RECOVERY

RS. 2213/- 2189-

From the above it may be noticed that a sum of Rs.2213 were claimed irregularly and paid for which may now be recovered immediately and further such claim may not be paid. appropriate action may also please taken for making FAKE CLAIM on dated 30.05.2003, 20.06.2003, 27.02.2003, 31.12.2003, 26.03.2004 and 9.03.2003 as claimed by Sh. Ram Dutt, UDC. Compliance of all the above may kindly also reported to audit.

Rs. 4692/-

Sub: Income tax recovery of ~~Rs. 4692/-~~

Para-16
1998-2004

A scrutiny of income tax calculation sheets in r/o Office of Assistant Commissioner (North), F&S Department, Distt. (N) Gulabi Bggh, Delhi for the period 1998-99 to 2003-04 except 2002-2003 as provided by the office revealed recoveries in the following cases. Forms for the 2002-2003 may please be produced at the time of next audit.

1. Sh. Sudershan Kumar, Insp (1999-2000)

| | <u>Calculation of Office</u> | <u>Calculation of Audit</u> |
|-----------------|------------------------------|-----------------------------|
| G.S. | 129453 | 128453 |
| S.D. | 20000 | 20000 |
| Taxable Income | 109453 | 109453 |
| I.T. | 6625 | 10690 |
| Total Saving | 31574 | |
| Rebate | 6315 | 6315 |
| Balance | | |
| I.T. | 310 | 4575 |
| S.C. | 31 | 458 |
| Total Tax | 341 | 5033 |
| Recovered | 341 | 341 |
| To be Recovered | NIL | 4692 |

Notes:- Income tax wrongly calculated.

Thus, a recovery of Rs.4692/- as mentioned above may please be made from the concerned after due verification and deposited in Govt. account under intimation to audit.

Para No. 12

Para-17

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Subj: - GPF (Group-'D')

Para-17

Memo No. 4
dt. 16.03.2005

41/c 410
410
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Scrutiny of GPF (Group-'D') records maintained by the office of the Assistant Commissioner (north), Food & Supplies Department, Gulabi Bagh during the period 1998-99 to 2003-2004 reveals the following discrepancies:-

- (a) Para 6:9:1 of Civil Accounts Manual requires that broadcast to be maintained in the form CM-48. But the broadcast was maintained by HEO/DDO.
- (b) GPF ledger was neither signed by the person who maintains it nor checked by the DDO in most of cases. This may please be done now & compliance shown to audit.
- (c) While reviewing the GPF accounts of following employees it is found that the department has calculated the interest incorrectly and given the excess interest to official concerned. Hence it is suggested to re-calculated the interest & the amount be shown to audit:-

| SN | Year | Name & Designation | Intrest Calculated by the Deptt. | Intrest Calculated by the audit | Difference |
|----|---------|---------------------|----------------------------------|---------------------------------|------------|
| 1. | 2002-03 | Sh. Man Chand, SEC | Rs. 3326 | Rs. 3044 | Rs. 282 |
| 2. | 2000-01 | Sh. Jai Pal, SEC | Rs. 3600/- | Rs. 3334/- | Rs. 266/- |
| 3. | 2002-03 | Sh. Murli Ram, FOM | Rs. 3596/- | Rs. 3445/- | Rs. 150/- |
| 4. | 2002-03 | Sh. Tarkesh Parkash | Rs. 11,262/- | Rs. 10696/- | Rs. 566/- |

- (d) While reviewing the GPF account & revised authority issued by the department, it is observed that the department has given the excess interest to Sh. Satya Parkash, peon for the year 2001-2002. The detail are as under:-

| | Department calculated the intrest | audit calculated the intrest |
|--------------------------------|-----------------------------------|------------------------------|
| Closing balance for 2000-01 | Rs. 90660/- | Rs. 90,960/- |
| Subs. 3/2000 to 5/2001 @ 300/- | Rs. 900/- | Rs. 900/- |
| Int. upto 8/2001 @ 9.5% | Rs. 8684/- | Rs. 3617/- |
| Total | Rs. 1,00,244/- | Rs. 95,477/- |

H.O.O. is requested to recover the excess amounts Rs. 5067/- (Rs. five thousand sixty seven only) & deposited it into peon's head of account after due verification under intimation to audit.

Com. 22..

[Signature]

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(e) Sh. Shyam Lal, SCC 1999-2000.

It is observed that the a/c of GPF in r/o Sh. Shyam Lal. SCC for the year 1999-2000 was Rs. 11,176/- and the DDO has granted GPF advance to him Rs. 25,000/- for the month April. But from the above, it is not understood to audit when the amount (Rs. 25,000/-) was not available in his account then how the advance sanctioned. Circumstances under which the advance sanctioned may please be explained to audit.

(f) The GPF ledger has been found in haphazard condition & so many pages are found loose. This may please be binded now & shown to audit.

(g) Page count certificate was not found recovered at the beginning of GPF ledger. This may please be recorded now & compliance shown to audit.

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446 39/c 95

Para-18
PDRA-18

(34)

Para No 18

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Para-18

1998-2004

Sec No 13

Reg. No. 22 Dated 31.03.2005

Following remittances for the years 1998 - 2004 are not verified from the P.A.O. despite repeated visit and requests made to the authorities. It is requested please be got verified and compliance certificate issued. This could not be verified due to closure of financial year.

Verification of Remittances

Kindly arrange to verify the following remittances in the office of Asst. Commissioner Food Supply District Quetta

| <u>S.No</u> | <u>Date</u> | <u>Amount</u> | <u>Particulars</u> |
|-------------|-------------|---------------|---------------------------|
| 1. | 17.7.98 | 258 | D. ... (General ...) |
| 2. | -do- | 132 | DVA ... |
| 3. | -do- | 886 | overpayment (Sh. ...) |
| 4. | -do- | 2129 | Part of ... |
| 5. | 27.8.98 | 40 | Part ... (Ac. ...) |
| 6. | -do- | 195 | Part ... (Ac. ...) |
| 7. | 11.9.98 | 107 | Part ... (Ac. ...) |
| 8. | 24.12.99 | 13510 | Part ... (Ac. ...) |
| 9. | 24.03.2000 | 4283 | Part ... (Ac. ...) |
| 10. | 05.07.2000 | 5419 | Part ... |
| 11. | 05.07.2000 | 12931 | Part ... |
| 12. | -do- | 5620 | Voluntary donation to ... |
| 13. | 8.05.01 | 27 | ... |
| 14. | 11.06.01 | 11 | Process ... (18 ...) |
| 15. | 17.08.01 | 1962 | Sh. BR ... |
| 16. | -do- | 260 | ... |
| 17. | 21.02.02 | 1000 | ... |
| 18. | 26.02.02 | 500 | ... |
| 19. | 30.03.02 | 600 | ... |
| 20. | 30.03.02 | 13415 | ... |
| 21. | -do- | 2479 | ... |
| 22. | 11.04.02 | 600 | ... |
| 23. | -do- | 1895 | ... |
| 24. | 12.4.02 | 5.5 | ... |
| 25. | 11.04.02 | 100 | ... |
| 26. | 6.05.02 | 2050 | ... |

1. Tax (Azim Akhtar)
2. ... (G. ...)
Process of ... (Tillal ...)
Water ...
Success ...
Process of ...
excess payment ...

(38)

(259)

145

1.05.02
 21.05.09
 10.06.09
 16.07.02
 17.05.02
 20.01.02
 25.09.02
 —do—
 26.09.02
 1.10.02
 8.10.02
 19.10.02
 24.10.02
 30.10.02
 6.11.02
 20.11.02
 26.11.02
 28.11.02
 5.12.02
 10.12.02
 20.12.02
 27.12.02
 10.1.03
 11.02.03
 12.3.03
 13.03.03
 23.04.03
 —do—
 27.5.03
 —do—
 30.6.03
 10.7.03
 05.09.03
 —do—
 30.10.03
 11.12.03
 13.01.04
 25.01.04
 04.03.04
 —do—

300
 600
 700
 300
 —do—
 500
 35260
 1053
 28870
 85210
 28680
 62390
 800
 31150
 34770
 41610
 24930
 700
 21240
 35110
 29100
 632
 1670
 8010
 315
 2760
 1500
 600
 240
 1800
 140
 100
 2400
 200
 700
 300
 1830
 8215
 300
 29

Processing fee
 —do—
 —do—
 —do—
 —do—
 fee for BPL Card
 Part of the Paid (15.02.03)
 fee for BPL Card
 —do—
 —do—
 —do—
 Processing fee (Card)
 fee for BPL Card
 —do—
 —do—
 Processing fee for Card
 fee for BPL Card
 —do—
 BPL Card fee
 Processing fee for Card
 fee for BPL Card
 —do—
 Income Tax
 fee for BPL Card
 Income Tax
 Processing fee for Card
 fee for BPL Card
 Medical facilities (for the first time)
 in the M. J. C. Village
 Over payment in BPL
 fee for BPL Card
 fee for Medical facilities for the first time
 in the M. J. C. Village
 Processing fee for Card
 —do—
 —do—
 Overpayment (Receipt)
 Recy of BPL
 Processing fee (for BPL R.C.)
 Recy of BPL (value of BPL)

21/3/04
 200

(Y.K. BHATIA)
 1AO, Audit Party No-II

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Para-19

Para-19

Para-19

2004-06

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23

Para-19
2004-06

Current Report (2004-05 & 2005-06)

Para No. (Ref. Audit Memo No.4) Irregularities/short comings noticed in Income Tax calculations - Recoveries of Rs. 3,84,300/-

i) Short recovery of Income Tax.

Scrutiny of Income Tax calculations for the year 2004-05 and 2005-06 revealed that in the following cases Income Tax was recovered short :-

Sh. J.P. Saini, Head Clerk(2004-05):-

| | |
|--------------------|----------------|
| Gross Income | Rs. 1,69,679/= |
| Less Tpt Allow. | Rs. 1,200/= |
| | Rs. 1,68,479/= |
| Less Standard Ded. | Rs. 30,000/= |
| Taxable Income | Rs. 1,38,479/= |
| Or rounded of | Rs. 1,38,480/= |

Savings:-

| | |
|--------------|--------------|
| GPF | Rs. 76,200/- |
| UTEIGS | Rs. 360/- |
| | Rs. 76,560/- |
| Or say | Rs. 70,000/- |
| Rebate @ 20% | Rs. 14,000/- |

Tax:-

| | |
|------------------|--------------|
| Upto Rs.60,000/= | Rs. 1,000/= |
| For balance | Rs. 15,696/= |
| Total tax | Rs. 16,696/= |
| Less Rebate | Rs. 14,000/= |
| Balance tax | Rs. 2,696/= |
| Edn. Cess@ 2% | Rs. 54/= |
| Tax payable | Rs. 2,750/= |

Sh.M.S. Doral, Head Clerk(2005-06):-

| | |
|----------------|----------------|
| Gross total | Rs. 1,63,523/= |
| Less savings | Rs. 52,800/= |
| Taxable Income | Rs. 1,10,723/= |

Savings:-

| | |
|--------|--------------|
| GPF | Rs. 52,500/= |
| UTEIGS | Rs. 300/= |

Tax:-

| | |
|-----------|------------|
| | Rs. 1072/= |
| Edn cess | Rs. 21/= |
| Total tax | Rs. 1093/= |

Note:- He was retired in Dec., 2005 but no tax was recovered while making Final payments to him
On the basis of above calculations an amount of Rs.3843/= was recovered short, recovery of which may be made after due verification and compliance be reported to audit.

ii) Non deduction of Tax in equal monthly installments.

Income Tax rules provide that D.D.O. may deduct Income Tax of an Employee in equal monthly installments during a financial year. It has, however, been noticed that in the under mentioned cases a huge amount was recovered from the salary of the employees in the month of Jan/Feb.:-

36/c 042
143

34
22
53

| S.No. | Name of employee | Amount deducted From March to Dec. | Amount deducted in Jan./Feb. |
|-------|-----------------------------|------------------------------------|--|
| 1. | Sh Dharampa., FSO | No deduction | Rs.2500/=(Jan.05) & Rs.7793/=(Feb.05) |
| 2. | Ms Amarjeet Kaur, FSO | No deduction | Rs.5000/=(Jan.05) & Rs.7064/=(Feb.05) |
| 3. | Ms Lakshmi Sen, FSO | No deduction | Rs.8000/=(Jan.05) & Rs.12337/=(Feb.05) |
| 4. | Sh. Ranbir Singh, FSO | No deduction | Rs.5000/=(Jan.05) & Rs.7894/=(Feb.05) |
| 5. | Sh. R.K. Bhardwaj, FSO | @ Rs.200/=PM | Rs.2000/=(Jan.05) & Rs.3085/=(Feb.05) |
| 6. | Sh Mohinder Singh Daral, HC | No deduction | |

Reasons for non adhering to Income Tax Rules may elucidated to audit and in future the deductions may be made as per rules and compliance shown to audit.

iii) It has also been noticed that in the following cases although the rebate/deductions were allowed as per rules but the proof of savings was not obtained from the employees:-

1. Sh Dharampal was allowed a deduction of Rs.10,000/= for pension plan but no proof found.
2. Ms Shashi Bala Dogra, HC was allowed rebate on NSC for Rs.5000/= and deposit towards NSS for Rs.10,000/= but no proof found attached with the calculations sheet.

Reasons for allowing rebate/deduction without obtaining proofs may be stated to audit and proofs may be obtained now and compliance shown to audit.

Para-20
PARA-20

Page No 20

(2004-2006)

Para
2004

Para No.2 (Ref. Audit Memo No.8) Irregularities in maintenance of account by Circle Offices and A.C. (N) Office of cash received at the time of renewal of APL Cards.

Test check of the record pertaining to sale of for application fee for renewal/new cards collected through GAR-6 revealed the following lapses:-

- i) It has been noticed that account of blank forms and GAR-6 (TR-V) receipts books was maintained in blank register and that too in haphazard manner by all the Circle Offices whereas it should have been maintained in the prescribed format and all day to day receipt/use/issue of the same should have been recorded in the said register. In the absence of day to day entry-of use of forms/GAR-6 receipt books it is not possible to verify the stock in hand and quantity used on a particular day. It has also been noticed from the register maintained by the AC(N) office for the issue of Renewal Forms and GAR-6 receipt books to circle offices and the final statement of account sent to HQs of F&S that each circle office should have balance of Renewal forms and GAR-6 receipt books after expiry of

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renewal period, but due to non maintenance of proper record by circle offices in the form of forms and GAR-6 books, it is very difficult to ascertain the balance at hand after expiry of renewal period and how these balances were disposed off or carry forwarded for further use. Since both the items i.e. blank forms and GAR-6 receipt were bearing the cost of Rs.1/-each and Rs.20/- each respectively, the possibility of misuse of blank forms and GAR-6 receipt cannot be ruled out. Therefore, it is desired that the account of blank forms and GAR-6 receipt books be got reviewed / reconciled for the last two years i.e. of audit period and discrepancy, if any, may be brought to the notice of audit and also the record maintained after reconciliation may be shown to audit.

ii) It has also been noticed that, at the time of renewal of APL cards, money collected by circle offices towards the sale of forms and issue of GAR-6 was being deposited in Office of AC(N) merely on the basis of hand receipts whereas in the Office of AC(N) no proper record of such cash receipts was maintained. The cashier used to deposit the amount realized from the circle offices to the HQs after two-three days. Due to non maintenance of proper record by the cashier it is difficult to ascertain the amount received on day to day and amount deposited in the HQs on the subsequent days. The possibility of misuse of the government money by retaining the same for longer period by the cashier cannot be ruled out. It appears that due to casual approach of the office of AC(N) and Circle Offices the proper record of amount collected and deposited was not maintained, this fact further strengthen because as per statement of account sent by AC(N) office to HQs for the Renewal period, the amount depicted in the statement and actually deposited do not tally. The entire account of audit period may be reconciled and proper record maintained and compliance shown to audit.

iii) As per the current practice adopted after the renewal phase, the amount realized by circle offices for the submission of application forms @25/- each is deposited with the cashier of AC(N) against a GAR-6 receipt. Thereafter, the cashier takes it into cash book and remits the same in government account through challans. It has, however, been noticed that the amount so collected by the Circle Offices were not deposited with the cashier on day to day basis and the amount was deposited as per their convenience. Thus, both the offices i.e. Circle Offices and AC(N) Office are violating the provisions of Receipt & Payment Rules which governs the cash collection and their further remittance. Reasons for not following the provisions of rules may be elucidated to audit and in future, a system for proper collection and remittance may be adopted and compliance shown to audit.

Para-21
Para-21
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Para No-21 (2004-05)

Para-21

Para No.3 (Ref. Audit Memo No.6) Irregularities in maintenance of Cash Book

Test check of the Cash Book for the period 2004-05 and 2005-06 revealed the following irregularities/discrepancies:-

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- 39/c 40-8
 (28)
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- i. Rule 6(1) of the CGA (Receipt of Payment Rules), 1983 provides that all money received by or tendered to Govt. Officers on account of revenue or receipts or dues of the Govt. shall, without undue delay, be paid in full into the accredited bank for inclusion in government account. A few cases where the amount was not deposited either on same day or following day of the receipt, are given below:-

| Receipt No. | Date of receipt | Date of deposit | Amount (Rs.) |
|-------------|-----------------|-----------------|--------------|
| | b/f on 1.4.04 | 21.06.04 | 3600 |
| 11412 | 12.04.04 | 29.07.04 | 707 |
| 11413 | 30.06.04 | 16.07.04 | 6000 |
| 2 | 03.08.04 | 14.09.04 | 100 |
| 3 | 04.08.04 | 14.09.04 | 100 |
| 4 | 12.08.04 | 14.09.04 | 100 |
| 5 | 16.08.04 | 14.09.04 | 100 |
| 9 | 01.10.04 | 29.10.04 | 100 |
| 10 | 01.10.04 | 29.10.04 | 100 |
| 12 | 01.11.04 | 04.01.05 | 100 |
| 13 | 17.11.04 | 04.01.05 | 100 |
| 14 | 17.11.04 | 04.01.05 | 25 |
| 15 | 30.11.04 | 04.01.05 | 100 |
| 16 | 10.12.04 | 04.01.05 | 100 |
| 21 | 25.01.05 | 25.02.05 | 600 |
| | 28.03.05 | 04.04.05 | 114 |
| | 29.03.05 | 04.04.05 | 195 |
| 11419 | 13.04.05 | 06.05.05 | 225 |
| 11420 | 31.05.05 | 14.06.05 | 75 |
| 34-36 | 17.08.05 | 19.09.05 | |

From the above details it would be seen that money was retained by the D.D.O. upto 3 ½ months which can be treated as abnormal delay and possibilities of misuse of Govt. money cannot be ruled out. Reasons for non-deposit of Govt. money either on same day or following day of realization may be stated to audit.

- ii. From the table as given in sub-para (ii) above, it would be seen that the cashier had used two receipt books simultaneously for the receipt of cash which is not permissible under the rules. Reasons for using two receipt books simultaneously may be explained to audit.
- iii. As per the rule provisions, the D.D.O. is required to record the details of undisbursed amount on the last day of the month. It has been noticed that although a certificate is being recorded at the close of the month but the proper details of undisbursed amount(s) are not been recorded. Reasons for not adhering to the rule provisions may be stated to audit and necessary certificate and details as per rule provision may be recorded at the end of each month and compliance shown to audit.

From the above few instances it would be seen that Govt. Cash Book was maintained in a casual manner by avoiding the rule provisions. There were cases of late remittances of amounts realized (refer sub-para (i) above). There are also instances of other irregularities which have been given in sub-para above.



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Cash Book is a vital record of the office and it should be maintained with utmost care by the D.D.O. To avoid any serious lapse, necessary directions may be given to D.D.O. for the maintenance of Cash Book in a very neat and clean manner incorporating all the transactions in time. Also, necessary action be taken to rectify the irregularities already committed by the D.D.O.

Para-22 (39) Para No.4 (Ref. Audit Memo No.3) Irregular payment of arrears and LPSC in electricity bill

20/10/06

PARA-22

1. Test check of the electricity bills/sanction file in respect of O/o AC(N) and circles under the jurisdiction of A.C. (N) revealed that the arrears inclusive of late payment surcharges are being paid by the O/o A.C.(N) without obtaining the approval of the competent authority. As per rules the LPSC and any arrears can only be paid after obtaining the approval of competent authority i.e. HOD. But the O/o A.C.(N) did not adhere to the rule provision and had paid arrears and LPSC without obtaining the approval of HOD. It is also noticed from the photocopies/office copies of the electricity bills that the same are not being verified by the office incharge concerned whereas the same should have been verified before passing the bill for payment. A list of such cases is given hereunder:-

| Circle No. | Period | Bill Amount | Arrear Amount | LPSC Amount | Date of sanction |
|------------|---------------------|-------------|---------------|-------------|------------------|
| 53 | 31.07.04 - 28.08.04 | 3250 | 1870 | 28 | 1.10.04 |
| 63 | 24.08.04 - 25.09.04 | 140 | 97 | 4 | 21.10.04 |
| AC(N) | 10.09.04 - 29.09.04 | 2330 | 1805 | 42 | -- do -- |
| AC(N) | 23.08.04 - 23.09.04 | 6230 | 4235 | 105 | |
| 56 | 01.12.04 - 29.12.04 | 5730 | 3615 | 119 | 17.01.05 |
| AC(N) | 23.02.05 - 23.03.05 | 2690 | 1301 | 19 | 27.04.05 |
| 63 | 23.02.05 - 23.03.05 | 90 | 54 | 2 | -- do -- |
| 63 | 23.03.05 - 23.04.05 | 240 | 96 | 4 | 20.05.05 |
| AC(N) | 28.03.05 - 23.04.05 | 3120 | 2674 | 59 | -- do -- |
| 56 | 29.03.05 - 29.04.05 | 4890 | 3134 | 51 | 27.05.05 |
| 53 | 27.04.05 - 15.06.05 | 3730 | 1439 | 38 | 12.07.05 |
| 56 | 27.07.05 - 28.08.05 | 7240 | 3504 | 53 | 20.08.05 |
| AC(N) | 20.10.05 - 29.11.05 | 3430 | 2218 | 33 | 15.12.05 |
| 63 | 26.10.05 - 24.11.05 | 3940 | 2715 | 61 | -- do -- |
| 56 | 28.10.05 - 20.11.05 | 6050 | 4551 | 106 | 19.12.05 |
| 56 | 26.09.05 - 28.10.05 | 4580 | 2511 | 38 | 28.10.05 |
| 63 | 27.09.05 - 26.10.05 | 2730 | 1353 | 20 | -- do -- |

2. An amount of Rs.31,883/- was drawn vide CB-92/05-06 pertaining to electricity bill of Circle 17 for the period 30.06.2005 to 30.07.2005. The total amount payable for this bill was Rs.54,660/- which was inclusive of Rs.49,886/- (Arrear of Rs.38,669/- and LPSC Rs.11,217/-). The current demand in the instant bill was for Rs.14,999/- only. The following points may be clarified in this connection:-

- (i) How the amount of Rs.31,883/- had been arrived out, which was paid to NDPL.

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(ii) Reasons for not obtaining approval of competent authority for drawn of arrears and LPSC.

Since the office has violated the rule provisions, necessary regularization of the expenditure, which has been incurred by H.O.O without obtaining the approval of HOD, may be got done and compliance be shown to audit.

Para-23
Para-23

Para No. 5 (Ref. Audit Memo No.2) Discrepancies in GPF Account of Grp.-D employees

Para-2
2004-

Test check of GPF Register for the audit period 2004-06 in respect of Grp.-D employees posted in the Dist. North. F&S revealed that the advance drawal is not being reflected in the I.B.B. in the same month in which it was drawn. As per GPF rules the amount of advance drawn should be deducted in the same month in which it is drawn and recovery should be made from the next month of the drawal of advance.

Since this rule/practice is not being followed in the O/o A.C.(N), the amount shown in different accounts of CI-IV employees as per details given below, have been found incorrect and needs to be recasted. Necessary Dr./Cr. of the amounts may be done by recasting in the concerned accounts after due verification.

| S. No. | Name (Sh./Smt.) | Closing Bal. as per GPF Register of AC(N) | | Closing Bal. as per Audit | |
|--------|------------------------------------|---|-------------|---------------------------|---------|
| | | 2004-05 | 2005-06 | 2004-05 | 2005-06 |
| 1 | Rajinder Singh Page No. 26 & 32 | 50986 | Transferred | 50612 | --- |

Variation is due to wrong calculation of interest on Interest Bearing Balance (IBB)

| | | | | | |
|---|-------------------------------|--------|--------|--------|--------|
| 2 | Murti Ram, FCW Page No. 29 | 106478 | 113836 | 106478 | 113503 |
|---|-------------------------------|--------|--------|--------|--------|

Variation is due to deduction of advance shown in the month of December, 05 instead of November, 05

| | | | | | |
|---|---------------------------|--------|-------------|--------|-----|
| 3 | Inder Jain Page No. 34 | 136095 | Transferred | 136828 | --- |
|---|---------------------------|--------|-------------|--------|-----|

Variation is due to wrong calculation of interest

| | | | | | |
|---|-----------------------------------|-------|--------|-------|--------|
| 4 | Jai Pal Singh, SCC Page No. 38 | 84780 | 111406 | 84780 | 111355 |
|---|-----------------------------------|-------|--------|-------|--------|

(i) Variation is due to deduction of advance shown in the month of July, 04 instead of May, 04.

(ii) An amount of Rs.100/- has been less recovered in the last installment. The same may be recovered.

| | | | | | |
|---|----------------------------------|----|-------|----|-------|
| 5 | Mukam Singh, SCC, Page No. 40 | -- | 59418 | -- | 58018 |
|---|----------------------------------|----|-------|----|-------|

Variation is due to deduction of advance shown in the Month of Dec., 06 instead of Nov., 05

| | | | | | |
|---|----------------------------|-------|-------|-------|-------|
| 6 | Vakil Mehto Page No. 43 | 25665 | 32536 | 25794 | 32866 |
|---|----------------------------|-------|-------|-------|-------|

Variation is due to wrong calculation of interest on the IBB of 2003-04 and 2005-06

It is also noticed that the GPF Register has not been maintained properly because the entries like posted by, checked by and examined by the person who done

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this job were not signed by the concerned person. Moreover, the cuttings in the register have also not been attested by the HOO/DDO.

Para-24 Necessary action to rectify the errors may be taken and shown to audit.

PARA-24 (41) Para No.6 (Ref. Audit Memo No.10) Irregular payment of MTNL

Para-24
2004-06

During the course of test audit of MTNL, file / contingency bills for the period 2004-2006 in respect of O/o A.C. (North), F&S Department, Gulabi Bagh, Delhi it has been observed that irregular payment had been made to MTNL for reconnection charges/shifting charges in the following Bilis without obtaining the approval of HOD:-

| S.No. | Telephone No. | Period | Circle No. | Irregular Amount | Sanction date |
|-------|---------------|-------------------------|------------|---------------------------------------|---------------|
| 1 | 27433539 | 1.12.2004 - 31.12.2004 | 56 | 100 | 02.02.2005 |
| 2 | 27231823 | 1.12.2004 - 31.01.2005 | 56 | 100 | 23.02.2005 |
| 3 | 23810700 | 01.02.2004 - 31.03.2004 | 61 | 100 | CB-12 |
| 4 | 27433539 | 01.03.2004 - 31.03.2004 | 62 | 500 shifting (400) reconnection (100) | CB-14 |

Since reconnection / shifting charges cannot be paid without the approval of H.O.D., payment of above charges without approval of H.O.D. is irregular and ex-post-facto approval of HOD may be obtained. Before obtaining the approval of H.O.D. similar other cases may be reviewed and approval obtained from H.O.D.

~~Para No.7 (2004-06)~~

Para No.7 (Ref. Audit Memo No.9) Non-furnishing of Fidelity Bond by the person handling cash for the period 2004-2006.

It has been noticed that the cashier has not furnished the Fidelity Bond for the period of audit. Rule 275 of GFR,2005 provides that every government servant who actually handles cash shall be required to submit/furnish security in the form of Fidelity Bond. Non compliance of rule provisions is violation of the same.

This aspect was stressed in the previous two audits also but it appears that no attention is paid on the objection raised by the audit in the past. The H.O.O./ D.D.O. should ask the cashier to submit the Fidelity Bond for the safeguard of Government as well as cashier's interest. Reasons for not obtaining Fidelity Bond from the cashier may be stated and needful be done and compliance shown to audit.

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PART - II
CURRENT REPORT
(2006-07 & 2007-08)

Para-25

Para (1A)
(Audit Memo No.2 dated: 20.03.2009)

Para-25

(2006-08)

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Para-25
2006-08

Para-25

Irregularities in the account of cash in circle No. 17

Record of circle office no. 17 for the period 2006-07 & 2007-08 test checked and following irregularities in the accounts of cash and maintenance of record were noticed:-

Short deposit of amount received in circles through TR-1 in the HQ/AC(N) office

For preparation of new ration cards under APL & BPL scheme an amount of Rs.25/- & Rs.10/- respectively is charged from the card holders/applicants. It has been noticed that entire amount collected on this account was not deposited. From the details given hereunder it would be seen that an amount of Rs.10,795/- was short deposited with HQ/AC(N) offices by the staff of circle office.

Year 2006 (Jan. to Dec.)

Amount received/collected in circle office

| Category of cards | Total no. of applications received from | | Amount received | |
|-------------------|---|---|------------------|--------------|
| | 01.01.2006 to 31.07.2006 (@ Rs.20/-) | 01.08.2006 to 31.12.2006 (@ Rs.25/-) | | |
| APL | SNo.166 - 872 (706) | SNo.873 - 1245 (373) | 706X20 373X25 | 23445 |
| Modifications | SNo. 1 - 400 (400) | SNo. 401 - 966 (566) | 400X20 566X25 | 22150 |
| | | | Total (A) | 45595 |

Amount Deposited in HQ/AC(N)

| Date of deposit | Amount of deposit (Rs.) | Remarks |
|------------------|-------------------------|--|
| 31.01.2006 | 2375 | (out of Rs.5360. remaining of forms & TRV of 2005) |
| 24.02.2006 | 2000 | |
| 18.04.2006 | 4000 | |
| 23.08.2006 | 6870 | |
| 26.09.2006 | 7500 | |
| 16.11.2006 | 2500 | |
| 01.12.2006 | 5000 | |
| 22.12.2006 | 5000 | |
| 10.01.2007 | 1650 | (out of Rs.2500. remaining of TRV of 2007) |
| 06.02.2007 | 1050 | (out of Rs.5000. remaining of TRV of 2007) |
| Total (B) | 37945 | |

Amount short deposited during 2006 (Jan. to Dec.) = A - B = 45595 - 37945 = Rs.7650/-

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Year 2007 (Jan. to Dec.)

| Category of cards | Total no. of applications received | Amount received |
|-------------------|------------------------------------|--------------------------|
| API | SNo.1246 - 2659 (1414) | 1414 X 25 = 35350 |
| Modifications | SNo.967 - 2818 (1852) | 1852 X 25 = 46300 |
| BPI | 567 | 567 X 10 = 5670 |
| JRC | 460 | 460 X 25 = 11500 |
| | | Total (A) = 98820 |

Amount Deposited in HQ/AC(N)

| Date of deposit | Amount of deposit (Rs.) | Remarks |
|------------------|-------------------------|--|
| 10.01.2007 | 850 | |
| 06.02.2007 | 3950 | (out of Rs.2500. remaining of forms & TRV of 2006) |
| 16.04.2007 | 15000 | (out of Rs.5000. remaining of forms & TRV of 2006) |
| 27.06.2007 | 17500 | |
| 16.08.2007 | 20000 | |
| 20.09.2007 | 17500 | |
| 15.01.2007 | 20875 | |
| Total (B) | 95675 | (out of Rs.22500. remaining of TRV of 2008) |

Amount short deposited during 2007 (Jan. to Dec.) = A - B = 98820 - 95675 = Rs.3145/-
 Total of the amount short deposited during the calendar years 2006 & 2007 comes to Rs.10795/= (Rs.7650 + Rs.3145).

Reasons for the above irregularities be elucidated to audit and amount short deposited may be recovered from the concerned officials after due verification and deposited in government account under intimation to audit.

Para-26
Para-26

Para 26 (2006-08)
(Audit Memo No.11 dated 26.03.2009)

Para-26
2006-08

Irregularities in maintenance of records of cash realization in Circle Offices and further deposit the same in office of A.C. (N).

During the course of audit of office of the Assistant Commissioner (N), the records of all the circles functioning under its control were also test checked. It has been noticed that the record in the circles is maintained in very haphazard and improper manner. No cross referencing of the entries has been done to ascertain that entire amount of cash realized at the circle offices has further been deposited in the AC (N) office in time. A few irregularities/shortcomings noticed from the records of other circles are given below:-

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1. Non-maintenance of TR-V stock register in proper manner

For the preparation of migration cards removal of cards and deletion/addition of cards a nominal fee of Rs.25/- for APL cards and Rs.10/- for BPL cards is being charged. For this fee a TR-V receipt is issued to the person who submits application in the circle office. During the course of audit it has been noticed that the circle offices are getting blank TR-V receipt books direct from the Head Quarter of F&S Deptt. It has further been observed that most of the circle offices have not maintained the stock register of TR-V receipt books in proper manner. Even TR-V stock register has also not been maintained in the O/o A.C.(N). Stock entries have not been verified by the F.S.O. concerned. In the absence of proper maintenance of stock register, the exact number of TR-V receipt books received from the F&S (HQ) by circle offices could not be ascertained.

2. Non-maintenance of diary register of New cards and Addition-deletions in proper manner

The applications for new cards and addition/deletion are entered in diary registers of the concerned circles and for proper cross checking the number and date of TR-V issued should have been recorded against the application diarised in the diary register. It has, however, been observed that the TR-V receipt numbers have not been mentioned in the diary register. Due to improper maintenance of diary register it is not possible in audit to ascertain whether the entire amount realized against the TR-V receipt book was deposited in government account or not. Reasons leading to not making proper cross referencing in the diary register for future check be stated to audit and remedial steps be taken to streamline the system.

3. Delay in depositing the cash realized at circle offices to the office of AC(N)

As per Receipt & Payment Rules the cash realized should be deposited in the government account either on the same day or following day of the receipt of the amount. It has, however, been observed that circle offices after realization of amount keep it with them for a quite long time despite the fact that they do not have adequate arrangements for keeping the amount safe. They deposit the amount as per their convenience. Delay in depositing the amount with HQ/AC (N) office by the different circle offices is ranging between 1 to 15 months. This is on test check basis only and if thoroughly checked the possibilities of delays more than as pointed out could not be ruled out. The cash realized by the circle offices is reflected in the cash book only when they deposit the same in the A.C. office because they do not maintain even petty cash book/day book at circle level. This is happening only due to non availability of clear cut guidelines from the HQ/AC office.

4. Proper details not provided at the time of deposit of cash to AC(N) office

It has, further, been observed that no standard proforma having some vital informations/details was used by the circle offices at the time of deposit of cash. Some circle offices provided the serial number of diary register whereas some provided the



d34 27/c.
(25) (12)

details of TR-V receipt books against which the cash was realized. However, proper details like serial numbers of diary register, serial numbers of TR-V receipt books, date of realization, date of last deposit of cash should be provided to ensure proper realization and non-accountal of cash realized at circle offices.

5. Lack of internal monitoring by D.D.O. for cash realization of deposit in government account

It has been observed that D.D.O. of the office of A.C.(N) do not have internal check on the cash being realized by circle offices functioning under the control of A.C.(N). The cashier of A.C.(N) accepts the cash whatever circle offices tender to him. This is happening due to non-availability of clear cut guidelines for realization and maintenance of proper record. One of the main reasons for lack of internal check is to issue TR-V receipt books directly by the Head Quarter, F&S Deptt. to circle offices because A.C. Office do not know the position of TR-V receipts books issued by HQ and used by circle offices. In the opinion of audit it would be appropriate if all the TR-V receipt books are issued only by the A.C. Office to circle offices functioning under it so that A.C. Office may be in a position to monitor the cash realized against the TR-V receipt book and further deposited by the circle offices. Therefore, it is suggested that issue of blank TR-V receipt books only by A.C. Office be considered for proper management of cash realization and deposit. For this purpose proper guidelines for maintenance of record pertaining to cash realization and further deposit by the circle offices be framed so that proper check could be exercised.

6. Non-maintenance of records in prescribed registers

The F&S Department has prescribed a format of diary register - FDR A & B and all the applications have to be diarised in these prescribed registers. It has been observed that most of the circle offices are not maintaining records in the prescribed registers and entries made therein are authenticated by the F.S.O by putting his initials. Most of the circles are maintaining records as per their convenience in the plain ruled register. Most of the registers of circle offices are in torn condition and pages are kept loose. It will be in the interest of circle offices and A.C. Office if all the registers/records are maintained on the prescribed printed registers. In case some registers have not been prescribed the standard format giving all relevant details be devised to ensure uniformity in maintenance of record in all the circle offices. The record/register which are maintained in the circle offices should also be signed by the F.S.O. concerned so that authenticity of the same could be confirmed.

Para-27

PARA-27

Para-3 (16)
(Audit Memo No.11 dated 27.03.2009)

Para-11 & 27 of (2006-08)

Para-27

2006-08

Non verification of remittances.

The PAO-VI, Government of NCT of Delhi, Tis Hazari, Delhi was requested to verify some of the remittances of the AC(N), Food & Supply Office for the period 2006-07 & 2007-08, vide letter dated 13.03.2009, which was delivered through AC(N) office.

The PAO verified all the remittances except the remittance of Rs.1,02,990 deposited on 15th Dec.2007. 26/C 37
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This may be looked into and the above said remittance be got verified from the concerned PAO and compliance shown to audit.

Para-28

Para 4 (42) (Audit Memo No.10 dated 26.03.2009)

Para-28

Non-maintenance of non-consumable stock register

Para-28
2006-08

Rule 190 of GFR provides that a separate account shall be kept for fixed assets such as plant, machinery, equipment, furniture, fixtures etc. in the Form GFR - 40. In the circle offices and A.C. Office valuable items like furniture, equipments, computers etc. are received directly the F&S (HQ) but a stock register of these items is not maintained by them. In the absence of non-consumable stock register, exact number of items available in different circle offices cannot be ascertained. As from the year of existence of A.C. Office & circle offices, number of furniture items, equipments, fixtures etc. might have been provided by the F&S (HQ) but due to non-maintenance of proper stock register possibilities of shortage of items cannot be ruled out.

Reasons for not adhering to the provision of GFR be elucidated to the audit. All F.S.O.s of the circle offices may be directed to prepare inventory of the items available in the circle offices and all the items be taken into account in the non-consumable stock register. Annual physical verification of stock be carried out at regular intervals as per the provisions of GFR.

Para-28

Para 5 (48) (Audit Memo No.1 dated 12.03.2009)

Para No 29 (2006-08)

Non production of record

Settled as

The following records have not been provided to audit:-

1. Stock register of TR-V receipts of A.C. office
2. Water/Electricity Bills
3. OTA/TA/Medical Bill Register
4. Liveries register
5. Diary Register of modifications for the year 2006 (Jan. to Dec.) in respect of circle 61 & 62.
6. Register of unserviceable stores
7. Vehicle Log Book and files
8. Spouse information in respect of all employees.

Taken as per
29/10/18
M. W. Chander
Audit Party No 11
(Ramesh Chander)
Asst. Inspecting Audit Officer
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PARA-29
Para-29

PART - II
CURRENT ACCOUNTS
(2008-2010)

Para-29
2008-10

Para-1 : Excess payment of Rs.54608/- due to wrong pay fixation.
(Audit Memo No.6 Dated 31.05.2010)

Test check of pay fixation cases revealed that wrong pay was fixed by the AC(North) Office in case of Shri Sukram Pal, Grade-I Officer of DASS/FSO. As per record provided and option given by the officer wherein he had opted to fix his pay w.e.f. date of his next increment i.e. 01.4.2006. His pay was fixed by the Department as under:-

| | |
|--|-----------------|
| Basic Pay as on 01.01.2006 | Rs.7100/- |
| Notional increment on 01.04.2006 i.e. 3% on Rs.13210/- | Rs.13760+4800/- |
| Increment on Promotion 3% | Rs.14320+4800/- |

Accordingly pay on;

| | |
|------------|-----------------|
| 01.07.2007 | Rs.14900+4800/- |
| 01.07.2008 | Rs.15500+4800/- |
| 01.07.2009 | Rs.16110+4800/- |

Whereas, scrutiny of service book and last pay fixation order No. GGSSS/JK/07 1003-05 dated 28.11.2007 issued on promotion as Grade-I/up gradation of scale of Rs.5000/- into Rs.5500/- revealed that at no stage the officer was drawing basic pay @ Rs.7100/- as on 01.04.2006. Therefore, above mentioned pay-fixation is not in order and pay of the officer should have been fixed as under:-

| | |
|---|-----------|
| Basic Pay as on 01.01.2006 | Rs.6900/- |
| in the pay scale of Rs.5500-9000/- | |
| Pay after normal increment in lower scale | Rs.7025/- |
| Add Notional Increment | Rs.7750/- |
| Pay fixed on promotion in the pre-revised pay Scale of Rs.6500-10500/- on 01.4.2006 | Rs.7500/- |

Further the officer opted for fixation of pay in revised scale w.e.f. 01.04.2006

| | |
|--|--------------------------|
| Pay fixed in the revised scale on 01.04.2006 | Rs.13580/- + 4800 (G.P.) |
| DNI 01.07.2007 | Rs.14140/- + 4800 |
| 01.07.2008 | Rs.14710/- + 4800 |
| 01.07.2009 | Rs.15300/- + 4800 |

Thus, detail of overpaid amount due to wrong pay-fixation to Shri Sukram Pal, FSO is worked out as under:-

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| <u>Period</u> | <u>Total overpaid amount (Rs.)</u> |
|--------------------------|------------------------------------|
| 01.04.2006 to 31.12.2006 | 8658 |
| 01.01.2007 to 30.06.2007 | 6036 |
| 01.07.2007 to 31.12.2007 | 6336 |
| 01.01.2008 to 30.06.2008 | 6474 |
| 01.07.2008 to 31.12.2008 | 6918 |
| 01.01.2009 to 30.06.2009 | 7206 |
| 01.07.2009 to 31.12.2009 | 7632 |
| 01.01.2010 to 30.04.2010 | 5348 |
| Total | 54608 |

Overpaid amount on account of wrong pay fixation may be recovered after proper verification of records under intimation to audit. Further, as he had opted for 6th CPC w.e.f. his date of promotion i.e. 01.04.2006, payment of arrear made on account of arrears of 6th CPC for the period 01.01.2006 to 31.03.2006, if any, may also be recovered under intimation to audit.

His pay fixation may also be corrected/ revised accordingly.

Para-30
 Para 2 : Irregular payment of Deputation Allowance amounting to Rs.1,04,855/- (Audit Memo No. 3 Dated 20.05.2010)
 (2008-10) 2008-10

Scrutiny of Pay Bill Register for the audit period 2008-09 and 2009-10 revealed that deputation allowance @ 5% is being paid to the Food & Supplies Officer (FSOs). In this connection, it is to say that FSOs are posted against the regular post of Grade-I DASS Officer, which is not a deputation post. Details of the deputation allowance paid to the FSOs during the audit period 2008-09 and 2009-10 are given as under:-

| S. No. | Name of the FSO | Total Amount (Rs.) | |
|--------------|----------------------|--------------------|--------------|
| | | 2008-09 | 2009-10 |
| 1. | Sh. Sudershan Kumar | 9222 | 6222 |
| 2. | Sh. A. K. Rao | 10320 | - |
| 3. | Shr. Sohan Singh | 9468 | - |
| 4. | Sh. Ram Kishan | 9222 | 12444 |
| 5. | Sh. Kuldeep Singh | 4025 | - |
| 6. | Sh. R. K. Dahiya | 1500 | - |
| 7. | Sh. Kishan Chand | 6000 | - |
| 8. | Sh. H. U. Khan | 6060 | 12120 |
| 9. | Sh. Johri Mal | 7830 | 7686 |
| 10. | Sh. Ram Kishan-II | 1000 | 6000 |
| 11. | Sh. Anand Kumar | - | 10980 |
| 12. | Sh. Manoj Kr. Sharma | - | 2500 |
| 13. | Sh. Sunil Podhar | - | 922 |
| Total | | 64647 | 40208 |

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Office of the AC (North) had not explained the reasons regarding payment of deputation allowance to the FSOs or produced any kind of order to this effect. As such, deputation allowance paid to the Officer, as stated above in the table, may be recovered immediately and deposited into the government account under intimation to audit. As the records for the audit period 2008-10 have been checked only, it is, therefore, suggested that all the cases prior to this period be rechecked thoroughly and if any over payment on account of deputation allowance is found, same may also be recovered and deposited into government account under intimation to audit.

Para 3/
PARA-31

Para No-32 2008-10
Para 3 : Short Recovery of Income Tax - Rs.35379/-
(Audit Memo No.2 Dated 20.05.2010)

Para-31
2008-10

Scrutiny of records i.e. PBR and computation Sheet of Income Tax for the audit period i.e. 2008-09 and 2009-10 revealed that in most of the cases Income Tax was not calculated appropriately and income tax was deducted short from the salaries of the employees due to wrong calculations. In addition to this, during the year 2009-10, Department had allowed the deduction on account of CGEGIS contribution over and above the maximum limit of Rs.1,00,000/- allowed under Chapter VI. However, it may be noted here that the deduction on account of CGEGIS Contribution is also covered under Chapter VI within the maximum limit of Rs.1,00,000/-.

Details of cases where the Income Tax was deducted short are given hereunder:-

2008-09

| S. No. | Name & Designation of the Employee | Tax Deducted | Tax to be deducted | Amount to be recovered | Remarks, if any |
|--------|------------------------------------|--------------|--------------------|------------------------|--|
| 1. | Sh. Sudershan Kumar, FSO | 17982 | 18990 | 1008 | - |
| 2. | Sh. Ashok Kumar Johar, Inspector | 3114 | 9002 | 5888 | Gross Income computed Rs.286230/- whereas it should be Rs.342795/-. Dept. while computing the total gross income had not taken the arrear of DA and 6 th CPC. |

2009-10

| S. No. | Name & Designation of the Employee | Tax Deducted | Tax to be deducted | Amount to be recovered | Remarks, if any |
|--------|---|--------------|--------------------|------------------------|-----------------|
| 1. | Sh. R. D. Sharma, Asstt. Commissioner (North) | 62553 | 66243 | 3690 | - |

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| | | | | | |
|-----|--|-------|-------|------|--|
| 2. | Sh. Ram Kishan, FSO | 44997 | 45145 | 148 | - |
| 3. | Sh. Ram Kishan-II. FSO | 28892 | 24242 | - | Refund allowed earlier Rs.4800/- Refund to be allowed now Rs.4650/-. |
| 4. | Sh. V. K. Batra, FSO | 57509 | 58900 | 1391 | - |
| 5. | Sh. Tara Chand V. Sonkusan, FSO | 12890 | 17247 | 4357 | - |
| 6. | Ms. Meena Gulani, Inspector | 16530 | 20475 | 3945 | - |
| 7. | Ms. Amarwati, Inspector | 19488 | 20592 | 1104 | - |
| 8. | Ms. Kamlesh Kumari, Inspector | 17194 | 18298 | 1104 | - |
| 9. | Ms. Sandhya Banga, Inspector | 13734 | 22984 | 9250 | - |
| 10. | Ms. Raj Rani, UDC | 3509 | 3774 | 265 | - |

2. Computation of Income Tax in respect of Sh. Kishan Chand, FSO for the year 2008-09 revealed that wrong exemption of Rs.13176/- instead of Rs.9496/- u/s 10 of the Income Tax Act on account of HRA granted by the Department. In addition to this, total income computed by the Department was Rs.321197/- whereas it should be Rs.330306/- as per PBR. As such, Income Tax amounting to Rs.2635/- is recoverable from the officer.

3. Further, computation of Income Tax in respect of Sh. Sohan Singh, FSO for the year 2008-09 revealed that wrong exemption of Rs.51499/- instead of Rs.45726/- u/s 10 of the Income Tax Act on account of HRA granted by the Department. As such, Income Tax amounting to Rs.594/- is recoverable from the officer.

Reasons of short recovery of Rs.35379/- may be stated to audit and recovery be made from the concerned officer/official under intimation to audit. Further it is also suggested that all other cases may also be checked thoroughly and recovery, if any, be made from the respective officer/official should be intimated to audit.

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Para-32
PARA-32

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Para-32
2008-10

Para 4 : Excess payment of Rs.964/- on account of rounding off of increments.
(Audit Memo No.5 Dated 21.06.2010)

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

Test check of pay fixation cases revealed that the increments granted under 6th CPC were not rounded off in accordance with the above referred office memorandum. This resulted to an excess payment of Rs.964/- up to April 2010. The amount of excess payment made in this regard may be recovered immediately from the concern officers/officials (names given below) and deposited into the government account under intimation to audit.

| S. No. | Name and Designation S/Sb. | Excess Payment |
|--------|----------------------------|----------------|
| 1. | Ms. Maya Devi, Inspector | 236 |
| 2. | Bhagwati Prasad, HC | 256 |
| 3. | Raj Kumar, HC | 236 |
| 4. | Pawan Kumar, LDC | 236 |
| | Total | 964 |

Settled
Settled

It is also suggested that other cases may also be reviewed accordingly and excess payment, if any, may be recovered under intimation to the audit department. Pay fixation may also be corrected/ revised accordingly.

Para No. 34 (2008-10)

Para-33
2008-10

Para No. 5 : Delay in Depositing Cash collected at Circle Office and irregularities in maintenance of record.
(Audit Memo No.7 Dated 02.06.2010)

Settled

During the course of audit of Office of the AC (North), Food & Supplies Department, the records of all the circles functioning under its control were also test checked. It has been noticed that the record in the circles are maintained in a very haphazard and improper manner. Scrutiny of the record for the audit period 2008-09 and 2009-10 revealed the following irregularities/shortcomings:

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1. **Delay in depositing the cash realized at circle offices to the office of AC (N).**

For preparation of new ration cards, renewal of cards and deletion/additions etc. in the card fee of Rs.25/- for APL cards and Rs.10/- for BPL cards is being charged. For this fee a TR-V receipt is issued to the person who submits application in the circle office.

As per Receipts & Payments Rules, the cash realized should be deposited in the government account either on the same day or following day of the receipt of the amount. It has however, been revealed that circle offices after realization of amount kept it with them for one to four months. Keeping the amount at circle offices for such a long period is in contravention of the Receipts and Payment Rules. Some instances of late deposit of amount are given below:-

Circle No.3 (Timarpur)

| TR-V Nos. | Date | Cash Collected | Dates of Deposit in AC (N) |
|------------------|----------------------|----------------|----------------------------|
| 424501 to 424600 | 23.04.08 to 30.05.08 | Rs.2500/- | 07.06.08 |
| 424601 to 424700 | 29.04.08 to 12.05.08 | Rs.2500/- | 07.06.08 |
| 359001 to 359100 | 17.06.08 to 28.06.08 | Rs.2500/- | 13.08.08 |
| 202501 to 202600 | 25.08.09 to 12.10.09 | Rs.2500/- | 18.11.09 |

Circle No.18 (Model Town)

| TR-V No. | Date | Cash Collected | Dates of Deposit in AC (N) |
|--------------------|----------------------|----------------|----------------------------|
| 0000101 to 0000200 | 17.05.08 to 06.06.08 | Rs.2500/- | 05.09.08 |
| 0000501 to 0000600 | 01.10.08 to 06.10.08 | Rs.2500/- | 09.01.09 |
| 901 to 1000 | 16.02.09 to 29.04.09 | Rs.2500/- | 17.06.09 |
| 202501 to 202600 | 25.08.09 to 12.10.09 | Rs.2500/- | 18.11.09 |
| 207001 to 207100 | 06.02.10 to 02.03.10 | Rs.2500/- | 20.05.10 |

Circle No.17 (Ashok Vihar)

| TR-V No. | Date | Cash Collected | Dates of Deposit in AC (N) |
|------------------|----------------------|----------------|----------------------------|
| 171301 to 171400 | 11.06.09 to 23.06.09 | Rs.2500/- | 01.09.09 |
| 171401 to 171500 | 23.06.09 to 01.08.09 | Rs.2500/- | 01.09.09 |
| 54001 to 54100 | 31.10.09 to 17.11.09 | Rs.2500/- | 16.01.10 |

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[Handwritten notes: Circle No. 3, Circle No. 18, Circle No. 17, 29/8, 40]

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Circle No. 2 (Burari)

| TR-V No. | Date | Cash Collected | Dates of deposi. in AC (N) |
|------------------|----------------------|----------------|----------------------------|
| 7401 to 7500 | 26.12.09 to 30.01.09 | Rs.2500/- | 12.04.10 |
| 822701 to 822800 | 10.02.10 to 19.02.10 | Rs.2500/- | 12.04.10 |
| 822801 to 822900 | 19.02.10 to 03.03.10 | Rs.2500/- | 12.04.10 |
| 988001 to 988100 | 03.03.10 to 05.03.10 | Rs.2500/- | 12.04.10 |

After visiting Circle Offices, the audit party has found that the Circle Offices do not have adequate arrangements for the safety of the government money; hence keeping the handsome amount at circle offices involves heavy risk. Reasons for not adhering to provisions of Receipts and Payments Rules may please be elucidated to audit and department may, ensure that in future, all receipts will be deposited without undue delay.

3. Retaining handsome amount in Circle Office No.2 (Burari)

As per Rule 6 of Receipts and Payments Rules, all moneys received by or tendered to Government Departments/Officers on account of revenue or receipts or dues of the government should be immediately brought to account and remitted into the Bank. In this respect, scrutiny of the record of Circle Office No.2 i.e. Burari for the audit period it has been noticed that the following receipts were not remitted into o/o AC (North) upto 01.06.2010, Reference details in respect of Circle No.2 (Burari) as mentioned in point 1, all receipts received during 26.12.09 to 05.03.10 were deposited on 12.04.2010 in the O/o A.C. (North), therefore, justification for keeping the following amount received during the period 18.11.09 to 30.03.10 with the concerned official may be elucidated to audit:-

Circle No.2 (Burari)

| S. No. | TR-V No. | Date | Cash Collected |
|--------|------------------|----------------------|----------------|
| 1. | 28301 to 28400 | 18.11.09 to 20.11.09 | Rs.2500/- |
| 2. | 493301 to 493400 | 26.11.09 to 01.12.09 | Rs.2500/- |
| 3. | 493201 to 493300 | 20.11.09 to 26.11.09 | Rs.2500/- |
| 4. | 493401 to 493500 | 01.12.09 to 04.12.09 | Rs.2500/- |
| 5. | 641101 to 641200 | 10.12.09 to 29.12.09 | Rs.2500/- |
| 6. | 641001 to 641100 | 04.12.09 to 10.12.09 | Rs.2500/- |
| 7. | 822901 to 822300 | 22.01.10 to 10.02.10 | Rs.2500/- |
| 8. | 988101 to 988200 | 05.03.10 to 10.03.10 | Rs.2500/- |
| 9. | 988201 to 988300 | 10.03.10 to 12.03.10 | Rs.2500/- |

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| | | | |
|-------|------------------|----------------------|------------|
| 10. | 988901 to 989000 | 15.03.10 to 16.03.10 | Rs.2500/- |
| 11. | 988801 to 988900 | 16.03.10 to 25.03.10 | Rs. 2500/- |
| 12. | 988701 to 988800 | 19.03.10 to 22.03.10 | Rs.2500/- |
| 13. | 988601 to 988700 | 22.03.10 to 25.03.10 | Rs.2500/- |
| 14. | 988501 to 988600 | 26.03.10 to 30.03.10 | Rs.2500/- |
| Total | | | Rs.35000/- |

COLS No 35 (2008-10)

Para No. 6 : Non Production of Record.

(Audit Memo No.1 Dated 17.05.2010)

settled as

The following records were not maintained/produced to the audit:-

1. TR-V Receipt Books of AC Office (used and unused).
2. Stock Register of TR-V receipt of AC Office.
3. Stock Register/Property Register of AC Office.
4. Log Book and History Sheet of Vehicle.
5. Files pertaining to renewal of licenses

The same may be shown to the next audit for scrutiny.

Taken up for
(Diwan Singh)
IAO-Audit-Party No. 11

K. P. Bhatt
4/6/10
(K. P. Bhatt)
IAO
Party No. XV

[Signature]

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~~CO-2013~~
 (Par 33
 2012-13 to
 2014-15)
 Settled
 (Current Audit report)
 (2012-13 to 2014-15)
 PART II
 Para No. 1 (Inter. Audit Memo No. 2 dated 21/08/2015, Audit Memo No. 3 & 4 dated 21/08/2015,)

Sub: Personal recoveries in respect of the employees.

1) Irregular re-imbusement of Children Education allowance amounting to Rs.9610/-.

Test check of Tution Fee record revealed that Office of the Asstt. Commisioner, Food and Supply Department have re-imbursed the Children Education allowance to the staff members without verifying the family details from the Service Books and no undertaking or declaration from serving spouse.

Already settled
 During the scrutiny of bills and other related records it has been noticed that this office has paid the CEA to Sh. Vijender Singh, UDC in respect of his third child, Nishant which is irregular as children education allowance is admissible only in respect of two elder surviving children w.e.f. 01.09.2008:

| S.No. | Name Designation | Bill No. & Date | Name of third child/class | Amount paid (in Rs.) | Period for which claim re-imbursed |
|-------|-------------------------|---------------------|---------------------------|----------------------|------------------------------------|
| 1. | Sh. Vijender Singh, UDC | 68 dated 25/06/2014 | Nishant | 9610/- | 2013-14 |
| | TOTAL | | | 9610/- | |

Hence, an amount of Rs.9610/- may be recovered from the concerned officials under intimation to the audit.

Settled as per report
 24/10/18
 (DIPAN CHAND) 24/10
 Audit- Party No. 11

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 11/13

2) Short recovery of monthly subscription and insurance cover under CGEGIS-1980 for erstwhile Group 'D' employees placed in PB-1 Grade Pay Rs. 1800/- and classified as Group 'C'

The rate of CGEGIS has been revised w.e.f. 01.01.2011, Vide letter No. 7(1)/EV/2008 issued by Govt. of India, M/o Finance, Deptt. Of expenditure dated 10.09.2010. During the course of test check of record, it has been noticed that there was a short recovery of contribution towards CGEGIS in r/o of officials as per details mentioned below. Necessary recovery be made from the concerned officials under the intimation to audit.

| S.No. | Name & Designation | Month/period of short recovery | CGEGIS Deducted per month | CGEGIS Subscription to be deducted | Difference to be recovered |
|-------|--------------------------|--------------------------------------|---------------------------|------------------------------------|----------------------------|
| 1. | Sh. Tarkeshwar Pd., Peon | 01/01/2011 to 31/08/2015 (56 months) | Rs. 15/- | Rs. 30/- | Rs. 840/- (56x15) |
| 2. | Sh. Nav Rattan, Pron | 01/01/2011 to 31/08/2015 (56 months) | Rs. 15/- | Rs. 30/- | Rs. 840/- (56x15) |
| 3. | Sh. Mahender Kumar, Peon | 01/01/2011 to 31/08/2015 (56 months) | Rs. 15/- | Rs. 30/- | Rs. 840/- (56x15) |
| 4. | Sh. Pali Ram, Peon | 01/01/2011 to 31/08/2015 (56 months) | Rs. 15/- | Rs. 30/- | Rs. 840/- (56x15) |
| 5. | Sh. M.C. Mani, Peon | 01/01/2011 to 31/08/2015 (56 months) | Rs. 15/- | Rs. 30/- | Rs. 840/- (56x15) |
| 6. | Sh. Mukesh, Peon | 01/01/2011 to 31/08/2015 (56 months) | Rs. 15/- | Rs. 30/- | Rs. 840/- (56x15) |
| 7. | Smt. Saroj Devi, Peon | 01/01/2011 to 31/08/2015 (56 months) | Rs. 15/- | Rs. 30/- | Rs. 840/- (56x15) |
| 8. | Smt. Sumitra, Peon | 01/01/2011 to 31/08/2015 (56 months) | Rs. 15/- | Rs. 30/- | Rs. 840/- (56x15) |
| TOTAL | | | | | 6720/- |

Settled

Settled

Settled

Settled

Settled

Settled

Settled

Settled

Fully Settled

(Partly settled except 5 No 4 and 6)
 Hence, the above said amount of Rs. 6720/- may be recovered from the concerned official intimated to the audit after due verification.

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 11/11/2011

Total recovery = 6720 -
 Recovered. — 5040 -

1320 — 1680
 1680

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(Para 34)
2012-13
+ 2014-15
Para No. 2 (Ref. Audit Memo No. 7 dated 25/08/2015 and Audit Memo No. 5 dated 24/08/2015)

~~PARA-33~~
Para-33

Subj: Irregularity in pay fixation and overpayment of pay and allowance w.e.f. 12.03.2009 to 30.06.2009.

A) Test check of service books of Sh. M.C. Mani, Peon during the course of Audit revealed irregularities in pay fixation. He was drawing Rs. 6410+1800 as on 01.07.2008 in the PB of Rs. 5200-20200 with Grade Pay of Rs. 1800. He has been granted 1st MACP in the PB of Rs. 5200-20200 with Grade Pay of 1900/- and the official has opted for fixation of Pay under Rule FR 22 w.e.f. 01.07.2009 after granting him annual increment due on 01.07.2009 in the previous pay band with grade pay of Rs. 1800/-, but his pay has been fixed w.e.f. 12.03.2009 which is irregular. The detail of pay fixation

| Date | Pay fixed by the Department | Pay to be fixed as suggested by the audit party |
|---|-----------------------------|---|
| Pay as on 01.07.2008 | 6410+1800 | 6410+1800 |
| Pay fixed on grant of 1 st MACP w.e.f. 12.03.2009 in the PB 5200-20200 + GP 1900 | 6660+1900 | 6410+1900 |
| Pay fixed on 01.07.2009 on grant of 1 st MACP w.e.f. 12.03.2009 in the PB 5200-20200 + GP 1900 as per option exercised | 6920+1900 | 6920+1900 |
| Pay as on 01.07.2010 | 7190+1900 | 7190+1900 |

And subsequent annual increments may be granted accordingly.

Hence, pay of the above employee may be revised accordingly and an amount of Rs. 131 may be recovered from the concerned official after due verification of record and intimation to the audit.

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B) Test check of service books during the course of Audit, revealed various irregularities in pay fixation . A few instances are given below:

1. Smt. S. S. Kumar, UDC

He was drawing Rs. 3875/- in the pay scale of Rs. 3050-4590 as on 01.02.2006 and his pay was revised as per sixth pay commission by taking into account her basic pay of Rs. 3800/- as on 01.02.2005 instead of Rs. 3875/- as on 01.02.2006 but as per OM No. 10/02/2011-E.III/A vide endorsement No. F.No.4(73)/Fin.(Estb-III)2010-11/Pt.II/dsv/319 dated 30.03.12, he has not been granted the benefit of one time measure increment on 01/01/2006 in the pre-revised scale who were due to get their annual increment between February to June during 2006. His Pay was fixed by the Department as per details given below:

| Date | Pay fixed by the Department | Pay to be fixed as suggested by the audit party |
|---|-----------------------------|---|
| Pay revised as on 01.01.2006 | 7070+1900 | 7210+1900 |
| Pay as on 01.07.2006 | 7340+1900 | 7490+1900 |
| Pay as on 01.07.2007 | 7620+1900 | 7780+1900 |
| Pay fixed on promotion w.e.f. 10.08.2007 in the PB 5200-20200 + GP 2400 | 7920+2400 | 8070+2400 |
| Pay as on 01.07.2008 | 8220+2400 | 8390+2400 |
| Pay as on 01.07.2009 | 8540+2400 | 8720+2400 |
| Pay as on 01.07.2010 | 8870+2400 | 9060+2400 |
| Pay as on 01.07.2011 | 9210+2400 | 9410+2400 |
| Pay as on 01.07.2012 | 9560+2400 | 9770+2400 |
| Pay as on 01.07.2013 | 10140+2400 | 10140+2400 |
| Pay as on 01.07.2014 | 10520+2400 | 10520+2400 |
| Pay as on 01.07.2015 | 10910+2400 | 10910+2400 |
| DNI | 01.07.2016 | |

As per reply submitted
 Parai

Partly
 settled
 24/8/18

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 29/8
 (DIWAK CHAND)
 Audit Party No. 11

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2. Sh. Vijender Kumar, UDC
 He was drawing Rs. 4100/- in the pay scale of Rs. 4000-6000 as on 01.03.2006 after exercising option under FR 22 on promotion and his pay was revised as per sixth pay commission by taking into account her basic pay of Rs. 4000/- but as per OM No. 10/02/2011-E.III/A vide endorsement No. F.No.4(73)/Fin.(Estb-III)2010-11/Pt.II/dsv/319 dated 30.03.12, he has not been granted the benefit of one time measure increment on 01/01/2006 in the pre-revised scale who were due to get their annual increment between February to June during 2006. His pay was fixed by the Department as per details given below:

| Date | Pay fixed by the Department | Pay to be fixed as suggested by the audit party |
|------------------------------|-----------------------------|---|
| Pay revised as on 01.01.2006 | 7440+2400 | 7630+2400 |
| Pay as on 01.07.2006 | 7740+2400 | 7930+2400 |
| Pay as on 01.07.2007 | 8050+2400 | 8240+2400 |
| Pay as on 01.07.2008 | 8370+2400 | 8560+2400 |
| Pay as on 01.07.2009 | 8700+2400 | 8890+2400 |
| Pay as on 01.07.2010 | 9040+2400 | 9230+2400 |
| Pay as on 01.07.2011 | 9390+2400 | 9580+2400 |
| Pay as on 01.07.2012 | 9750+2400 | 9940+2400 |
| Pay as on 01.07.2013 | 10120+2400 | 10310+2400 |
| Pay as on 01.07.2014 | 10500+2400 | 10700+2400 |
| Pay as on 01.07.2015 | 10890+2400 | 11100+2400 |
| DN: | 01.07.2016 | |

Hence, pay of the above officials may be revised accordingly under intimation to the audit

(Ref. Audit Memo No. 2 dated 20/08/2015)

Para No. 3

Sub: Non-production of record.

The following records have not been produced to the audit.

1. TR-5 stock register of all circles along with collection register.
2. Service book of Sh. T.N. Meena, Asstt. Commissioner alongw
3. Personal file.
4. Property register.
5. LDC Register, Medical reimbursement register.
6. Fidelity and Surety Bond.

Taxer an jsh
 29/8/15
 (Swamy Chary)
 Party No. 11

P. ur
 (SAROJ G)
 Inspecting Audit
 Audit Party

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PART II
CURRENT AUDIT REPORT
(2015-18)

DIRECTORATE OF AUDIT
GOVT. OF NCT OF DELHI
4TH LEVEL, DELHI SECTT. NEW DELHI
Camp Office, Audit Party No.XI.

Settled

PARA No. 01 Irregular reimbursement of Tuition Fee Amounting to Rs.114750.
(Reference : Audit Memo No. 07 Dt. 24-08-2018)

Reimbursement of tuition fee is applicable / admissible to Government servants for the two eldest surviving children only except when the number of children exceeds two due to second child birth resulting in multiple births.

During the test check of records maintained by office of the Asstt,Commissioner (North),Food & Supply Department, Gulabi Bagh, Delhi for the audit period, it has been noticed that reimbursement of Tuition Fee, in respect of Sh. Naresh Kumar UDC and Sh. Mahander Kumar Peon, made for the third child for the academic year and class detailed below., which is irregular.

1. Sh. Naresh Kumar, Gr. II

| Period of Claim | Name of the child | Class | Amount reimbursed (in Rs.) | Bill No. & Date |
|-----------------------------------|--------------------------------------|-------|----------------------------|-------------------|
| April 2015- Mar 2016 | Rishabh Sood (3 rd Child) | X | 18000/- | 80 dt. 19.07.2016 |
| April 2016- Mar 2017 | Rishabh Sood (3 rd Child) | XI | 18000/- | 93 dt 18.08.2017 |
| Total Amount of Recovery:-36000/- | | | | |

2. Sh. Mahander Kumar, Peon

| | | | | |
|-------------------------------------|---|------|---------|-------------------|
| April 2014- Mar 2015 | Deepanshu Lohiya Sood (3 rd Child) | V | 18000/- | 106 dt 09.09.2015 |
| April 2015- Mar 2016 | Deepanshu Lohiya Sood (3 rd Child) | VI | 18000/- | 80 dt 19.07.2016 |
| April 2016- Mar 2017 | Deepanshu Lohiya Sood (3 rd Child) | VII | 18000/- | 93 dt 18.08.2017 |
| April 2017- Mar 2018 | Deepanshu Lohiya Sood (3 rd Child) | VIII | 24750/- | 75 dt. 13.07.2018 |
| Total Amount of Recovery :- 78750/- | | | | |

Grand Total of Recovery Amount:- 114750/-

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The detail of members of family of the official (as provided in Form-3 i.e. Details of Family) is given below:-

1. Name of official; - Sh. Naresh Kumar, Gr.II

| S.No | Name of the members of the family | Date of Birth | Relationship with the officer |
|------|-----------------------------------|---------------|-------------------------------|
| 1 | Chetna | 16.11.1994 | Daughter |
| 2 | Mini | 12.02.1998 | Daughter |
| 3 | Rishabh | 12.01.2001 | Son |

Settle

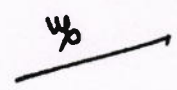
2. Name of official :- Sh. Mahander Kumar, Peon

(SHYAM SUNDER DHANRA)
AO/180
Party No.01

| S.No | Name of the members of the family | Date of Birth | Relationship with the officer |
|------|-----------------------------------|---------------|-------------------------------|
| 1 | Bhawna Lohiya | 12.03.1999 | Daughter |
| 2 | Paras Lohiya | 29.06.2001 | Son |
| 3 | Deepanshu Lohiya | 05.02.2003 | son |

Hence, HOO may arrange to recover the above said overpaid amount of Rs.114750- towards reimbursement of tuition fee and deposit the same into Govt. A/c under intimation to audit.







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Settled

**PARA No.2 Short recovery of Rs. 9170/- Licence Fee in respect of Govt accommodation .
 (Ref.Audit Memo No.08 DT.:28/08/2018)**

As per PWD & Housing, Deptt. GNCT of Delhi order No. F. 4 (1) MISC. PWD & H/A-II/2004//P.F/2388-2400 dated 15.02.2018, the flat rate of Licence Fee for various types of residential accommodation have been revised w.e.f 01.07.2017 onwards.

During scrutiny of PBRs and other allied records maintained in the office of the Asstt. Commissioner (North) Food and Supply Department, Gulabi Bagh, Delhi, the following short recovery of Licence fee has been observed :-

| Sr. No. | Name & Design. | Res. Address | Period | | Licence Fee | | | No. of months | Amount recoverable (in Rs.) |
|----------------------------|------------------------|---|----------|----------|-------------|------------|------|---------------|-----------------------------|
| | | | From | To | Due | Recover ed | Diff | | |
| 1 | Naresh Kumar, FSI | Flat No.104 Type III Dwarka | 01.07.17 | 31.08.18 | 470 | 370 | 100 | 14 | 1400 |
| 2 | Pradeep Kumar, ASO | Flat No.C-81 Type II Sindhora Kalan | 01.07.17 | 31.08.18 | 310 | 245 | 65 | 14 | 910 |
| 3 | Ashwini Kumar, Gr-II | Flat No.93 Type III Nimri Colony | 01.07.17 | 31.08.18 | 470 | 370 | 100 | 14 | 1400 |
| 4 | Narender kumar, UDC | Flat No.99 Type -II Timarpur | 01.07.17 | 31.08.18 | 310 | 245 | 65 | 14 | 910 |
| 5 | Amit Kumar, LDC | Flat No.292 Type -II Timarpur | 01.07.17 | 31.08.18 | 310 | 245 | 65 | 14 | 910 |
| 6 | Surender Kumar, UDC | Flat No.B-15 Type -II Timarpur | 01.07.17 | 31.08.18 | 310 | 245 | 65 | 14 | 910 |
| 7 | Dular Chand, Class-IV | Flat No.B-51 Type -II Timarpur | 01.07.17 | 31.08.18 | 310 | 245 | 65 | 14 | 910 |
| 8 | Virender Kumar, LDC | Flat No.1370 Type -II Gulabi Bagh | 01.07.17 | 31.08.18 | 310 | 245 | 65 | 14 | 910 |
| 9 | Satya Deva Pandit, LDC | Flat No.98 Type -II Timarpur | 01.07.17 | 31.08.18 | 310 | 245 | 65 | 14 | 910 |
| Total recoverable amount - | | | | | | | | | Rs.9170 |

SHYAM SUNDAR PHINARA
AO/MS
Party No.01

Short recovery amounting to Rs.9170/- of Licence fee in respect of the above occupants may be recovered & deposited into Govt. A/c under intimation to audit.

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Para No.3

Non Production of Record.

(Ref Audit Memo No.1 (a) of 2015-18 Dated: 21-08-2018).

During the course of audit for the period 2015-18, following records were not provided as per detailed below:-

1. Tuition Fee/LTC/Medical Register
2. Stock Register (Consumable /Non consumable)
3. Property Register
4. Attendance Register/Biometric Record.
5. Fidelity and Surety Bond
6. TR-V Stock Register of all circles alongwith collection register.

Further, the audit para related to Non Production of Record have been reviewed since previous audit and taken as fresh as detailed below :-

Details of Item of record as NPR during :-

Year 2006-08

1. Stock Register of TR- V Receipts of A.C office
2. Water / Electricity bills.
3. OTA/ TA/ Medical Bill Register
4. Liveries register
5. Diary register of modifications for the year 2006 (Jan. to Dec) in r/o circle 61&62
6. Register of unserviceable stores
7. Vehicle Log book and file
8. Spouse information in r/o of all employees

Year 2008-10

1. TR- V Receipts of A.C office (used and unused)
2. Stock Register of TR- V Receipts of A.C office
3. Stock Register/ property register of AC office
4. Log book and History sheet of vehicle
5. files pertaining to renewal of licenses

Year 2012-15

1. TR-V Stock Register of all circles alongwith collection register.
2. Service Book of Sh. T.N. Meena, AC alongwith personal file.
3. Property Register.
4. LTC register, medical reimbursement register.
5. Fidelity and Surety Bond.

Non production of records is a serious matter and therefore if any irregularity / discrepancy are found in the records not produced to audit at any stage by any agency, the whole responsibility will lie on the concerned Head of Department. It is suggested that the above mentioned record be traced and shown to next audit for scrutiny.

SADHNA SHARMA
AO

(DEWAN CHAND)
I.A.O.Audit Party No.XI

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PART-II

CURRENT AUDIT REPORT (2018-19 to 2019-20)


PARA-1: Irregularity for forfeited /transfer/refund of security deposit in the form of FDR.

(Reference Audit Memo No. 07 Dated: 31.07.2020)

The A.C. (District North), Food & Supplies department comprises of eight circles under its jurisdiction i.e. circle 2,3,4,14,15,16,17,18. The circles are under the supervision of Food & Supply Officer (FSOs). Assistant Commissioner (AC) is the Head of Office and Licensing Authority of District North. The Assistant Commissioner has power of renewal of FPS License, Penalty for late renewal of FPS, Temporary FPS License, Change in Constitution, Duplicate License issue and cancellation of the FPSs.

1. During the test audit for the period April 2018 to March 2020, it was asked under Record Memo No.1(d) at Sr. No. 06, regarding number of FPS cancellation during 2018-20. The department supplied the requisite information by mentioning that total 33 FPS were cancelled for all 8 circles.

| F. Number of FPS cancelled | | | | |
|-----------------------------------|------------------------------------|-------------------|--------|----------------------|
| S.No | Name of the Agency | Circle No & Name | Amount | Date of Cancellation |
| 1 | M/s Ved Prakash, 5363 | C-2, Burari | 10000 | 04.06.2018 |
| 2 | M/s Jai Ram, 6451 | C-2, Burari | 10000 | 11.06.2018 |
| 3 | M/s Subhash Chand, 7397 | C-2, Burari | 10000 | 11.06.2018 |
| 4 | M/s Shani Provisional Store, 7403 | C-2, Burari | 10000 | 08.06.2018 |
| 5 | M/s Bhim Singh Shiv Narayan, 7747 | C-2, Burari | 10000 | - |
| 6 | M/s Tyagi Store, 8438 | C-2, Burari | 10000 | 04.06.2018 |
| 7 | M/s Jagdamba Store, 9173 | C-2, Burari | 10000 | 08.06.2018 |
| 8 | M/s Vishal Store, 9335 | C-2, Burari | 10000 | 25.08.2018 |
| 9 | M/s Shree Maa Store, 9386 | C-2, Burari | 10000 | 23.10.2018 |
| 10 | M/s Jagdamba Store, 9393 | C-2, Burari | 10000 | 08.02.2019 |
| 11 | M/s Shyam Store, 7455 | C-3, Timarpur | 10000 | 27.02.2019 |
| 12 | M/s Durga Store, 9237 | C-3, Timarpur | 10000 | 27.08.2019 |
| 13 | M/s Ghanshyam Das Pyare Lal, 919 | C-4, Adarsh Nagar | 10000 | 07.06.2018 |
| 14 | M/s Shyam Lal, 3293 | C-4, Adarsh Nagar | 10000 | 13.09.2018 |
| 15 | M/s Dhanpat Rai Pramod Kumar, 4016 | C-4, Adarsh Nagar | 10000 | 10.05.2018 |
| 16 | M/s Sunder Lal Krishan Lal, 4234 | C-4, Adarsh Nagar | 10000 | 13.09.2018 |
| 17 | M/s Pratap Singh Ajit Prasad, 5427 | C-4, Adarsh Nagar | 10000 | 13.09.2018 |
| 18 | M/s Indermani Ravi Parkash, 5546 | C-4, Adarsh Nagar | 10000 | 13.09.2018 |



| | | | | |
|----|-------------------------------------|--------------------|-------|------------|
| 19 | M/s Naresh Kumar, 7457 | C-4, Adarsh Nagar | 10000 | 07.06.2018 |
| 20 | M/s Vimal Prasad Jain, 3376 | C-15, Shakur Basti | 10000 | 13.09.2018 |
| 21 | M/s Sabharwal Brothers, 5720 | C-15, Shakur Basti | 10000 | 13.09.2018 |
| 22 | M/s Laxmi Narayan Gupta, 3423 | C-16, Tri Nagar | 10000 | 11.04.2019 |
| 23 | M/s Ramesh Chand Gupta, 5131 | C-16, Tri Nagar | 10000 | 20.04.2018 |
| 24 | M/s Mangal Fair Price Shop, 5266 | C-16, Tri Nagar | 10000 | 16.10.2018 |
| 25 | M/s Krishna Store, 8353 | C-16, Tri Nagar | 10000 | 04.06.2018 |
| 26 | M/s Arora General Store, 8580 | C-16, Tri Nagar | 10000 | 17.10.2018 |
| 27 | M/s Hari Ram Mohan Lal, 4864 | C-17, Wazirpur | 10000 | - |
| 28 | M/s Aggarwal Provision Store, 6520 | C-17, Wazirpur | 10000 | 05.09.2018 |
| 29 | M/s Janta Store, 7407 | C-17, Wazirpur | 10000 | 27.10.2018 |
| 30 | M/s Bajraj Singh Jaswant Singh, 877 | C-18, Model Town | 10000 | 23.01.2019 |
| 31 | M/s Subhash Goyal Store, 3006 | C-17, Wazirpur | 10000 | 08.06.2018 |
| 32 | M/s Charan Das, 7453 | C-18, Model Town | 10000 | 08.06.2018 |
| 33 | M/s Gupta Store, 7031 | C-3, Timarpur | 10000 | 06.03.2020 |

In the case of cancellation of FPS, the AC North has the power to forfeit the security deposit whereas in the above all 33 cases no security deposit has been forfeited by the department till the date of audit and such money has not been deposited in Govt. Account.

- Further another security deposit registers was produced to audit where the entry of security received in the form of FDR for issuing Kerosene Oil Depot licence w.e.f. 2010. It was found that some of the FDRs are still lying with AC North. Some of the FDRs are more than 10 years old. The Department may take action either to return these FDRs to the concerned firms or if it is unclaimed the same may be deposited into government account under Rule 189.1(b) of Receipt & Payment Rules 1983.

Para-36

PARA 2: Irregularities in maintenance of Cash Book.

(Reference Audit Memo No. 08 Dated: 31.07.2020)

On the test check of GAR-6 (TR) and challan with Cash Book it is found that department received the receipts through POS machine from the year 2016-17 and issued GAR-6 (TR) and the amount deposited into bank through Challan. The bank credited the amount after deducting MDR charges and PAO reconciles the challan with this same amount.

In the Cash book cashier has shown the full amount of receipt without deducting MDR charges. The total charges of MDR for the year 2018-19 are Rs.1445.64/- and for the year 2019-20 are Rs.513.30/-.



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**Details of less amount credited as per statement in Pos Pooling A/c No.36404008813 for
Financial Year 2018-19**

| S.No | Challan No. | Date of Transaction | Amount transaction (In Rs.) | Date of Credit as per statement | Amount Credited as per statement (In Rs.) | Difference (Amount transaction- Amount Credited) (In Rs.) | As per Challan given by SBI Tis hazari |
|------|-------------|-----------------------|------------------------------|---------------------------------|---|---|--|
| 1 | 136 | 2/4/2018 | 5900 | 3/4/2018 | 5808.47 | 91.53 | 5808.47 |
| 2 | 137 | 3/4/2018 | 5900 | 4/4/2018 | 5852.21 | 47.79 | 5852.21 |
| 3 | 138 | 4/4/2018 | 10700 | 5/4/2018 | 10601.24 | 98.76 | 10601.24 |
| 4 | 139 | 5/4/2018 | 14800 | 6/4/2018 | 14589.02 | 210.98 | 14589.02 |
| 5 | 140 | 6/4/2018 | 11000 | 7/4/2018 | 10917.17 | 82.83 | 10917.17 |
| 6 | 141 | 7/4/2018 | 16100 | 8/4/2018 | 15828.2 | 271.8 | 15828.2 |
| 7 | 142 | 9/4/2018 | 9800 | 10/4/2018 | 9721.41 | 78.59 | 9721.41 |
| 8 | 143 | 10/4/2018 | 10700 | 11/4/2018 | 10593.8 | 106.2 | 10593.8 |
| 9 | 145 | 13/4/2018 | 3100 | 14/4/2018 | 3067.08 | 32.92 | 3067.08 |
| 10 | 147 | 17/4/2018 & 19/4/2018 | 20000 | 20/4/2018 | 19629.02 | 370.98 | 19629.02 |
| 11 | 148 | 20/4/2018 & 21/4/2018 | 19000 | 22/4/2018 | 18850.26 | 149.74 | 18850.26 |
| 12 | 149 | 24/4/2018 & 25/4/2018 | 6310 | 26/4/2018 | 6243.09 | 66.91 | 6243.09 |
| 13 | 150 | 26/4/2018 | 5500 | 27/4/2018 | 5441.59 | 58.41 | 5441.59 |
| 14 | 151 | 27/4/2018 | 18400 | 28/4/2018 | 18101.93 | 298.07 | 18101.93 |
| 15 | 152 | 28/4/2018 & 1/5/2018 | 18300 | 2/5/2018 | 18105.66 | 194.34 | 18105.66 |
| 16 | 153 | 2/5/2018 | 9300 | 4/5/2018 | 9201.23 | 98.77 | 9201.23 |
| 17 | 154 | 4/5/2018 | 15600 | 5/5/2018 | 15434.32 | 165.68 | 15434.32 |
| 18 | 155 | 7/5/2018 | 6200 | 8/5/2018 | 6159.64 | 40.36 | 6159.64 |
| 19 | 156 | 9/5/2018 & 10/5/2018 | 5200 | 11/5/2018 | 5155.4 | 44.6 | 5155.4 |
| 20 | 158 | 18/5/2018 | 3300 | 20/5/2018 | 3264.95 | 35.05 | 3264.95 |
| 21 | 159 | 25/5/2018 & 28/5/2018 | 15000 | 29/5/2018 | 14832.89 | 167.11 | 14832.89 |
| 22 | 160 | 30/5/2018 | 22400 | 31/5/2018 | 22162.1 | 237.9 | 22162.1 |
| 23 | 161 | 2/6/2018 | 10300 | 3/6/2018 | 10190.61 | 109.39 | 10190.61 |
| 24 | 162 | 5/6/2018 | 10800 | 6/6/2018 | 10685.3 | 114.7 | 10685.3 |
| 25 | 163 | 6/6/2018 | 9000 | 7/6/2018 | 8909.73 | 90.27 | 8909.73 |
| 26 | 164 | 11/6/2018 | 8300 | 12/6/2018 | 8153.09 | 146.91 | 8153.09 |
| 27 | 166 | 26/6/2018 | 17600 | 27/6/2018 | 17342.29 | 257.71 | 17342.29 |
| 28 | 167 | 4/7/2018 | 2700 | 7/7/2018 | 2671.33 | 28.67 | 2671.33 |
| 29 | 169 | 18/7/2018 | 5000 | 19/7/2018 | 4946.9 | 53.1 | 4946.9 |
| 30 | 173 | 24/7/2018 | 5000 | 25/7/2018 | 4946.9 | 53.1 | 4946.9 |
| 31 | 175 | 2/8/2018 | 10000 | 3/8/2018 | 9893.8 | 106.2 | 9893.8 |



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| | | | | | | | |
|--------------|-----|--|---------------|------------|-----------------|----------------|-----------------|
| 32 | 178 | 14/8/2018 | 5000 | 15/8/2018 | 4946.9 | 53.1 | 4946.9 |
| 33 | 179 | 18/8/2018 | 6000 | 19/8/2018 | 5946.9 | 53.1 | 5946.9 |
| | 180 | 20/8/2018 & 24/08/2018 | 11000 | 25/8/2018 | 10878.8 | 121.2 | 10878.8 |
| 34 | | | | | | | |
| 35 | 184 | 17/9/2018 | 10000 | 18/9/2018 | 9893.8 | 106.2 | 9893.8 |
| 36 | 186 | 18/9/2018 & 19/9/2018 | 7500 | 20/9/2018 | 7446.9 | 53.1 | 7446.9 |
| | | | | | | | |
| 37 | 187 | 22/9/2018 | 10000 | 23/9/2018 | 9893.8 | 106.2 | 9893.8 |
| 38 | 189 | 29/9/2018 | 20000 | 30/9/2018 | 19787.6 | 212.4 | 19787.6 |
| 39 | 190 | 29/9/2018 | 10000 | 2/10/2018 | 9893.8 | 106.2 | 9893.8 |
| 40 | 192 | 4/10/2018 | 2700 | 5/10/2018 | 2671.33 | 28.67 | 2671.33 |
| 41 | 193 | 6/10/2018 | 10000 | 7/10/2018 | 9823 | 177 | 9823 |
| | 196 | 29/10/2018 & 31/10/2018 | 10500 | 1/11/2018 | 10393.8 | 106.2 | 10393.8 |
| 42 | | | | | | | |
| 43 | 197 | 1/11/2018 | 10000 | 2/11/2018 | 9893.8 | 106.2 | 9893.8 |
| | 198 | 2/11/2018 & 3/11/2018 | 6200 | 4/11/2018 | 6133.83 | 66.17 | 6133.83 |
| 44 | | | | | | | |
| 45 | 202 | 19/11/2018 | 10000 | 20/11/2018 | 9893.8 | 106.2 | 9893.8 |
| 46 | 203 | 1/12/2018 | 5000 | 2/12/2018 | 4946.9 | 53.1 | 4946.9 |
| 47 | 204 | 3/12/2018 | 20500 | 4/12/2018 | 20280.1 | 219.9 | 20280.1 |
| | 205 | 4/12/2018 & 7/12/2018 | 1510 | 8/12/2018 | 1500 | 10 | 1500 |
| 48 | | | | | | | |
| | 211 | 4/1/2019, 5/1/2019, 11/1/2019 & 14/1/2019 | 14100 | 15/1/2019 | 13923.93 | 176.07 | 14100 |
| 49 | | | | | | | |
| 50 | 217 | 22/2/2019 | 30000 | 23/2/2019 | 29681.4 | 318.6 | 29681.4 |
| 51 | 218 | 28/2/2019 | 10000 | 1/3/2019 | 9893.8 | 106.2 | 9893.8 |
| 52 | 219 | 8/3/2019 | 2000 | 9/3/2019 | 1962 | 38 | 1962 |
| TOTAL | | | 127810 | | 126364.4 | 1445.64 | 126540.4 |

Details of less amount credited as per statement in Pos Pooling A/c No.36404008813 for Financial Year 2019-20


| S.No | Challan No. | Date of Transaction | Amount transaction (In Rs.) | Date of Credit as per statement | Amount Credited as per statement (In Rs.) | Difference (Amount transaction - Amount Credited) (In Rs.) | As per Challan given by SBI Tis hazari |
|------|-------------|---------------------|------------------------------|---------------------------------|---|--|--|
| 1 | 222 | 20/4/2019 | 1000 | 21/4/2019 | 981 | 19 | 1000 |
| 2 | 228 | 21/6/2019 | 1000 | 22/6/2019 | 981 | 19 | 1000 |
| 3 | 233 | 4/7/2019 | 10000 | 5/7/2019 | 9596 | 404 | 9596 |
| | | | | 23/10/2019 | | | |
| 4 | 245 | 22/10/2019 | 5000 | | 4946.9 | 53.1 | 4946.9 |
| 5 | 247 | 26/10/2019 | 5000 | 27/10/2019 | 4946.9 | 53.1 | 4946.9 |




| | | | | | | | |
|--------------|-----|------------|--------------|------------|----------------|--------------|----------------|
| | | | | 9 | | | |
| 6 | 248 | 28/10/2019 | 10000 | 29/10/2019 | 9893.8 | 106.2 | 9893.8 |
| 7 | 249 | 31/10/2019 | 10000 | 1/11/2019 | 9893.8 | 106.2 | 9893.8 |
| 8 | 250 | 1/11/2019 | 10000 | 2/11/2019 | 9893.8 | 106.2 | 9893.8 |
| 9 | 252 | 25/11/2019 | 10000 | 26/11/2019 | 9893.8 | 106.2 | 9893.8 |
| 10 | 254 | 9/12/2019 | 10000 | 10/12/2019 | 9929.2 | 70.8 | 9893.8 |
| 11 | 255 | 10/12/2019 | 10000 | 11/12/2019 | 9911.5 | 88.5 | 9929.2 |
| 12 | 256 | 11/12/2019 | 10000 | 12/12/2019 | 9893.8 | 106.2 | 9911.5 |
| 13 | 257 | 12/12/2019 | 5000 | 13/12/2019 | 4946.9 | 53.1 | 4946.9 |
| 14 | 258 | 13/12/2019 | 5000 | 14/12/2019 | 4946.9 | 53.1 | 4946.9 |
| 15 | 259 | 19/12/2019 | 500 | 20/12/2019 | 500 | 0 | 500 |
| 16 | 260 | 27/12/2019 | 500 | 28/12/2019 | 500 | 0 | 500 |
| 17 | 261 | 28/12/2019 | 10000 | 29/12/19 | 9911.5 | 88.5 | 9911.5 |
| 18 | 262 | 2/1/2020 | 5000 | 3/1/2020 | 4946.9 | 53.1 | 4946.9 |
| 19 | 263 | 7/1/2020 | 1000 | 8/1/2020 | 1000 | 0 | 1000 |
| 20 | 264 | 19/03/2020 | 100 | 20/01/2020 | 100 | 0 | 1000 |
| 21 | 266 | 27/03/2020 | 2000 | 28/03/2020 | 1996.13 | 3.87 | 1996.13 |
| TOTAL | | | 57100 | | 56586.7 | 513.3 | 57486.7 |

The DDO vide his letter no F.AC(North)/F&S/Misc/2019/1262 dated 03.12.2019 addressed to Controller of Account, PAO, A Block, Vikas Bhawan, Delhi mentioned that other branches of SBI like I.P Estate branch are clearing the challans for full amount as received through POS Machines without deducting the MDR charges. Since the terms and conditions of the agreement between SBI and Food & Supply Department are same for all DDO's working under F&S department. Hence there is no need to pay MDR charges to SBI whereas the Dist. North has paid Rs.1445.64/- & Rs.513.30/- as MDR charges.

Actions are required to collect this amount from bank under intimation to audit.


 AAO
 Audit Party No 1
 (MANJU RANI PAO)

PART-H


 IAO
 Audit Party No.01
 (SHYAM SUNDER DHINGI)

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PART-II
TEST AUDIT NOTES

TAN NO.01 Improper maintenance of Pay Bill Registers.

(Ref: Audit Memo No. 02 Dated: 23/07/2020)

Subject:-Improper maintenance of Pay Bill Registers.

During the test check of the PBRs maintained by the A.C (District North), Food & Supplies Department, Govt. of NCT of Delhi, GulabiBagh for the Audit period 2018-19 to 2019-20, following irregularities have been noticed in the P.B.R.s:-

2. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR not found completely filled in the PBR for the FY 2018-19. Apart from name, other important details like pay (Basic + Grade Pay) / Pay Matrix Level, details of loan /advances/ refunds, installment Number, PAN Number, Details of Govt. Accommodation etc. were also not found completely filled.
3. The entry of GPF Withdrawal in r/o Sh. Narinder Kumar, Grade-II has not been found entered in the PBR.
4. Monthly entries of Pay and allowances entered in the PBRs have not been signed by DDO for the FY 2018-19.
5. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc. Also information about the employees who have been transferred out of the unit have not been recorded in the PBR and if recorded, not signed by the Competent Authority. Copy of LPC is also required to be appended with the respective page in the PBR.
6. In the PBR for the financial year 2018-19, it was found that GAR-18 - Abstract of Pay bill are not properly maintained.
7. Several cutting/over-writing made in the PBR which is required to be attested by the DDO concerned.
8. Total of all columns of Pay & Allowances not recorded in the P.B.R. for the purpose of Tax Calculation.

Needful may be done and compliance be shown to audit.

TAN NO.02 Discrepancies in maintenance of Service Books.

(Ref: Audit Memo No. 04 Dated: 28/07/2020)

Supplementary Rules 196, 197, 199 and 202, provides the procedure to be followed, while maintaining the service record of a Government servant.

On the test check of the service books provided by the department, the following discrepancies were noticed:-

As per SR 202, the Service Book is required to be shown to the official every year and his/her signature obtained in token of his perusal. But the same was not found in most of the cases.



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1. The particulars of each government servant at the first page of service book should be re-attested after every five years with dated signature by the HOO. But the same was not complied with.
 2. Verification and communication of qualifying service after 25 years (now after 18 years.) of service or 5 years before retirement - 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 most of the cases, the above instructions have not been followed by the department.
 3. Entry of Aadhar number has not been made in the service book of the officers/officials as per the instructions circulated by the Pr. Secretary (Finance) Finance department, Govt. of N.C.T. of Delhi.
 4. Service has not verified upto date or till 31/03/2020 in respect of most of the employees.
 5. Leave Record in respect of many officers has not been updated. Name of some employees is as under:

| S.No. | Name of officer/official | Designation |
|-------|--------------------------|---------------|
| 1 | Babu Lal Bairwa | Grade-I/SO |
| 2 | Surender Kumar | Grade-III/UDC |
| 3 | Saroj Devi | Peon |
| 4 | Dinesh Kumar Meena | Grade-I/SO |

Needful may be done and compliance be shown to audit.

TAN NO 03: Shortcomings in maintenance of Stock Register of Consumables and Non-Consumable items.

(Ref: Audit Memo No. 05 Dated: 29/07/2020)

During the audit, following shortcomings have been noticed in the Consumable and Non-Consumable Stock Register:-

1. Page counting certificate under proper attestation has not been recorded in the Stock Register.
2. The department has maintained only one register for consumable and non-consumable stock items



3. Some non-consumable items have shown issued and their balance shown 'Nil'. Department is advised to maintain a placement register and restore the balances in Stock Register.
4. As per G.F.R., Physical Verification of stores is required once in a year but the department has not conducted Physical Verification of Store during the period from April 2018 to March 2020. Department is advised to conduct Physical Verification of Store as per guidelines of GFR and compliance be shown to audit.

Needful may be done and compliance be shown to audit.

TAN No.04- Non-deduction of installments of GPF Advance of Rs. 85,000/- in r/o Sh.M.C.Mani, Class -IV.

(Ref: Audit Memo No. 06 Dated: 29/07/2020)

During scrutiny of GPF Advance bills of department for the year 2018-20, it has been noticed that GPF Advance amounting to Rs.85,000/- was released to Sh. M.C.Mani, Class-IV vide bill No. GPF-71 Dated 04/07/2018.

But on scrutiny of P.B.R., it has been observed that neither the GPF Advance has been entered in the P.B.R. nor the monthly installments have been deducted from the salary of the employee for the advance taken by him.

DDO may take necessary action to recover the monthly installments from the salary of the concerned official for the GPF Advance released to him after due verification of facts and figures under intimation to audit. Other similar cases, if any, may also be reviewed accordingly.

TAN 5: Excess Payment in water bill of Rs 1,37,988/-

(Reference Audit Memo No. 09 Dated: 31.07.2020)

During the Test Check of record pertaining to payment of Contingent Voucher for the year 2018-20, it is found that department has not paid the Water Bill for a long time. This resulted in accumulation of payment of Rs.6,42,169/- to DJB.


It is also found that department has paid Rs.1,54,087/- vide receipt No.371820758776 dated 05.09.2019 and Rs.1,38,546/- vide receipt No. 321727797854 dated 07.10.2019. This resulted in the excess amount paid by the department to DJB of (-) Rs.1,37,988/-.

As the huge amount is lying with the DJB, DDO may take necessary action to recover or adjust in future Water Bills amounting to Rs. 1,37,988/- (Rs. One lakh Thirty Seven Thousand Nine Hundred Eighty Eight only) from Delhi Jal Board after due verification of facts and figures under intimation to audit.


AAO

Audit Party No 1

(MANJU RANI PRL)


IAO

Audit Party No.01

(SHYAM SUNDAR DHANGRA)

c/7

PART II
CURRENT AUDIT REPORT
(2020-21 to 2021-22)

(Ref. Audit Memo No. 09 dated: 21.07.2022)

PARA NO. 01: Overpayment of Leave salary amounting to Rs.21475/-

Rule 31 (1) of CCS(leave) Rules-Leave Not Due states as under:

1. Save in the case of leave preparatory to retirement , Leave not due may be granted to a govt. Servant in permanent employ or quasi-permanent employ (other than a military officer) limited to a maximum of 360 days during during the entire service on medical certificate subject to following conditions:-

- (a) The authority competent to grant leave is satisfied that there is reasonable prospect of the Govt. servant returning to duty on its expiry;
- (b) Leave Not Due shall be limited to the half pay leave he is likely to earn thereafter ;
- (c) Leave Not Due shall be debited against the half pay leave the Govt. servant may earn subsequently.

Rule 43 (4) of CCS Leave Rule regarding Maternity Leave is as under:-

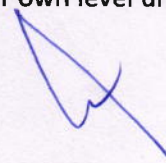
- (4) (a) Maternity leave may be combined with leave of any other kind.
- (b) Notwithstanding the requirement of production of medical certificate contained in sub-rule (1) of Rule 30 or sub-rule (1) of Rule 31, leave of the kind due and admissible (including commuted leave for a period not exceeding 60 days and leave not due) up to a maximum of one year may , if applied for, be granted in continuation of maternity leave granted under sub-rule(1)

During the test audit of Pay bills and allied records of office of the A.C.(Distt. North), Food & Supply Department, Gulabi Bagh, Delhi-110007 for the audit period 2020-21 to 2021-22, it has been observed that Ms. Geeta Rani, ASO has availed Maternity Leave w.e.f. 12.01.2021 to 10.07.2021 and she ~~he~~ has extended leave upto 26.08.2021 by availing Commuted leave (25 days without medical certificate) w.e.f. 11.07.2021 to 04.08.2021 & 22days Leave Not Due w.e.f. 05.08.2021 to 26.08.2021. But Department has released full Pay for the Period 04.08.2021 to 26.08.2021(Leave Not Due) instead of Half pay which is irregular & violation of Leave Rules. Detail of overpayment is as under:-

| Name of Employee & Designation | Leave availed with period of leave | No. of Days | Basic Pay + DA (Rs.) | Amount Paid (Rs.) | Amount to be paid(Rs.) | Amount to be recovered (Rs.) |
|--------------------------------|---|-------------|----------------------------|-------------------|------------------------|------------------------------|
| Ms. Geeta Rani, ASO | Leave Not Due w.e.f. 05.08.2021 to 26.08.2021 | 22 | 46200+31% (14322)= 60522/- | 42951/- | 21476/- | 21475/- |

HOO may recover an amount of Rs. 21475/- on account of excess payment of Leave salary from the concerned official after due verification of facts and figure under intimation to the audit. Similar other cases may also be reviewed at your own level under intimation to audit.





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PARA NO. 02: Non-adjustment of outstanding AC bills.

p. 65-73/KD

During the test audit of Abstract Contingent (AC) bills of office of the A.C.(Distt. North), Food & Supply Department, Gulabi Bagh, Delhi-110007 for the audit period 2020-21 to 2021-22, it has been observed that department has drawn advances for against various purposes but same were pending for adjustment till date. Such lapse on the part of department is in violation of R & P Rule 118.

According to Receipts & Payment Rule 118 money drawn on behalf of Abstract Contingent bills (AC Bills) for payment of advance to supplier of stores should be adjusted within a period of one month from the date of its drawal by submission of detailed bill. . Detail of such bills are quoted as under which are lying pending for adjustment till date:-

| Sl. No. | Bill No. | Date | Purpose of Drawl | Amount (Rs.) |
|---------|----------|------------|--|--------------|
| 1 | ACB-09 | 24.04.2020 | Advance payment for incurring expenditure on distribution of food grains (door step distribution of SFA's to beneficiaries in notified covid19 containment zone. | 80,000/- |
| 2 | ACB-25 | 08.06.2020 | Advance payment for incurring expenditure on distribution of food grains (door step distribution of SFA's to beneficiaries in notified covid19 containment zone. | 40,000/- |

HOO may take necessary for the settlement of outstanding AC bills under intimation to audit.

PARA NO. 03: Non-adjustment of Medical advance bill in respect of Sh. Mahender Kumar, Peon

p: 61-64/CD

As per Section 2 , Order 2-A of Medical attendance Rule , Medical advance is admissible to all Govt. Servants irrespective of Pay limit.

Amount of advance- 1. (a) For indoor treatment -90% medical advance of the approved CGHS Package rates of all indoor treatments, irrespective of major or minor diseases, on receipt of a certificate from the treating Physician of Govt./recognized hospital.

(b) For Outdoor treatment- Advance is limited to 90% of the total estimated expenditure, if total estimate of expenditure including tests/investigation is more than Rs.10,000/-

Advance to be released within 10 days of receipt of the request for advance by the Administrative Department/Ministry/Office.

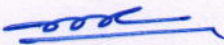
Adjustment of advance-Advance paid to the official is to be adjusted against the relevant claim and balance, if any, recovered from pay in four installments. In cases prolonged treatment, reimbursement may continue to be allowed on the basis of necessary certificate in this regard, the advance being adjusted in the final claim.


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

During the test audit of Medical bills of office of the A.C.(Distt. North), Food & Supply Department, Gulabi Bagh, Delhi-110007 for the audit period 2020-21 to 2021-22, it has been observed that medical advance amounting to Rs.2,72,000/- has been sanctioned in respect of Sh. Mahender Kumar, Peon and advance has been paid directly to Hospital i.e. Sri Balaji Action Medical Institute. But advance has not been adjusted till date. Non adjustment of advance bill is violation of Medical attendance Rules. Detail of such bill which is lying pending for adjustment till date is as under:-

| S.No. | Bill No. | Date | Purpose of Drawal | Amount (Rs.) |
|-------|----------|------------|---|--------------|
| 1 | MB-107 | 24.12.2020 | Advance payment to Sh. Mahender Kumar, Peon and advance has been paid directly to Hospital i.e. Sri Balaji Action Medical Institute | 2,72,000/- |

HOO may take necessary for the settlement of outstanding Medical Advance drawn by concerned official after due verification of records under intimation to audit.


(Mohan Kr. Chaudhary)
AAO


(Sadhna Sharma)
IAO/SR.AO ,
Party No.XIV

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PART – III
TEST AUDIT NOTES
CURRENT AUDIT REPORT
(2020-21 To 2021-22)



(Ref. Audit Memo No. 04 dated:14.07.2022)

TAN NO. 01 : Shortcomings in the maintenance of Pay Bill Register for the audit period 2020-21 to 2021-22

During test check of PBRs maintained by office of the A.C.(Distt. North), Food & Supply Department, Gulabi Bagh, Delhi-110007 for the audit period 2020-21 to 2021-22 the following irregularities have been observed:-

1. The mandatory page count certificate has not been recorded on first page of the PBR for the period 2021-22
2. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc. Also information about the employees who have been transferred out of the unit have not been recorded in the PBR and if recorded, not signed by the Competent Authority. Copy of LPC is also required to be appended with the respective page in the PBR.
3. Entries recorded have not been verified and attested by DDO in the PBR for the audit period.
4. Cutting/overwriting made in any of the PBR have not been attested by DDO.
5. Fluid has been used in the PBR for the audit period which is strictly prohibited.
6. Mandatory information's regarding scale of pay, Grade Pay, PAN No., ECS No., MICR no. & Type of Govt. Quarter and address of Govt, Quarter were not written in the PBR.
7. Entries of GPF Advance sanctioned and balance amount were not shown in most of the PBR for the audit period.
8. GAR-18 Abstract has not been signed by the DDO at the end of PBR for the period

HOO is advised to take necessary steps to rectify the above observations and compliance may be shown to next audit.



TAN NO. 02 : Irregularities in maintenance of Cash Book.

As per rule 13 (ii) of Receipt & Payment Rules, All monetary transactions should be entered in the cash book as soon as they occur and attested by Head of office in token of check.

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

As per rule 13(iv) - at the end of each month, the DDO should verify the cash balance in the Cash Book and record a signed and dated certificate to that effect. "Certified that Cash amounting to Rs.----- (Rupees only) has been physically verified and found correct as per the balance recorded in the Cash Book."

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

During the test audit of Cash book of Services Department, GNCT of Delhi for the audit period 2020-21 to 2021-22, the following discrepancies has been noticed:-

1. Cashbook has not been written w.e.f. 24.05.2022 to till date.
2. As per rule 13(IV) cash balance and certificate has not been recorded by DDO at the end of each month.
3. Cutting is not attested by the Competent Authority e.g. Page No.-64 to 70, 79 to 88 & 107 to 108.
4. Cash Book has not been verified by person other than written of cash book & DDO.
5. Entry of deposit has not been done in cash Book on actual date of deposit. Few instances are as under:-

| Challan No. | Amount of deposit | Date of actual deposit | Date of deposit shown in Cash Book |
|--------------|-------------------|------------------------|------------------------------------|
| 01 (2020-21) | 10,000/- | 09.06.2020 | 03.06.2020 |
| 02 (2020-21) | 15,000/- | 10.06.2020 | 05.06.2020 |
| 03 (2020-21) | 15,000/- | 15.06.2020 | 06.06.2020 |
| 04 (2020-21) | 17,000/- | 23.06.2020 | 17.06.2020 |

HOO is advised to take necessary steps to rectify the above observations and compliance may be shown to next audit.





TAN NO. 03 : Verification of qualifying Service

As per Rule 32 of CCS (Pension) Rules, on completion of 18years 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. On scrutiny of Service Books, it has been observed that no service book has been sent to concern PAO to obtain this certificate. During scrutiny of service book of the staff of office of the A.C.(Distt. North), Food & Supply Department, Gulabi Bagh, Delhi-110007, it has been observed that some of the staff members have completed 18 years of service but their service is not got verified from concerned PAO. Few cases were given below.

| S.N | NAME Mr./ Ms. | Designation | D.O.B | Date of Appointment | Date of Retirement |
|-----|--------------------|-------------|------------|------------------------|-----------------------|
| 1 | Sh. Mahender Kumar | Peon | 10.12.1967 | 10.03.1999 | 31.12.2027 |
| 2 | Sh. Virender Kumar | SO | 15.03.1969 | 13.05.1988 | 31.03.2029 |
| 3 | Sh. Virender Kumar | ASO | 13.01.1976 | 11.11.1994 | 31.01.2036 |
| 4 | Ms. Asha Rani | SO | 20.06.1967 | 09.05.1988 | 30.06.2027 |
| 5 | Ms. Sonia Jain | ASO | 16.12.1971 | 27.06.1994 | 31.12.2031 |
| 6 | Sh. Arun Chabbra | ASO | 21.04.1965 | 18.09.1987 | 30.04.2025 |

HOO is advised to forward the service books of all staff members who have completed 18 years of qualifying service or 5 years before retirement to the concerned PAO so as to obtain certificate of verification of qualifying service.



TAN NO.04: Service Books-maintenance thereof.

During scrutiny of service book of the staff of office of the A.C.(Distt. North), Food & Supply Department, Gulabi Bagh, Delhi-110007, for the audit period 2020-21to 2021-22, the following irregularities have been observed:-

1. Service verification of the following newly appointed staff has been not done since their joining

- Sh. Nivesh, Jr. Asstt.
- Sh. Vishal Kumar Gill,Jr. Asstt.
- Sh. Praveen Singhal, Jr. Asstt.
- Sh. Pawan, Jr. Asstt.
- Sh. Sachin, Jr. Asstt.
- Sh. Ashu Gupta, Jr. Asstt.
- Ms. Geeta Rani. ASO

2. Leave entry/ HPL of following newly appointed staff has been not maintained/ signed by competent authority


- Sh. Manjeet Kumar, Jr. Asstt.
- Sh. Vishal Kumar Gill,Jr. Asstt.
- Sh. Naveen Chahal, Jr. Asstt.
- Sh. Praveen , Jr.Asstt.
- Sh. Praveen Dabas, Jr. Asstt
- Sh. Praveen Singhal, Jr. Asstt.
- Sh. Pawan, Jr. Asstt.
- Sh. Sachin, Jr. Asstt.
- Sh. Ashu Gupta, Jr. Asstt.
- Sh. Mohit, Jr. Asstt.
- Ms. Geeta Rani, ASO


3. Family detail/ nomination form has been not attached of the following staff

- Sh. Vishal Kumar Gill,Jr. Asstt –Nomination Form
- Sh. Nivesh,Jr. Asstt –Nomination Form
- Sh. Sachin, Jr. Asstt.-Nomination Form
- Ms. Geeta Rani, ASO- Family Detail & Nomination Form

It is further advised that the record of service of all the officials/teachers are maintained strictly in accordance with Rule SR-196 to SR-203 as well as all other related guidelines/directions issued by the Govt. from time to time in this regard may also be strictly observed.

HOO is advised to take necessary steps to rectify the above observations and compliance may be shown to next audit.


(Mohan Kumar Chaudhary)
AAO


(Sadhna Sharma)
IAO/SR.AO
Audit Party No-XIV