

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

Sub: - Internal Audit Report on accounts of The Asstt. Commissioner (Distt. New Delhi) Food & Supply Department, M-Block, Vikas Bhawan, Delhi for the period 2016-2021.

Introduction

The accounts of **The Asstt. Commissioner (Distt. New Delhi) Food & Supply Department, M-Block, Vikas Bhawan, Delhi** for the period **2016-2021** were test audited by the Audit Party No. XXI comprising of Mr. V. S. Ranjith, IAO/ A.O & Mrs. Suja Kesavan, A.A.O. during the period from 16/06/21 to 29/06/21 (10 working days)

Aims & Objectives

The Department was Established in 1962 and discharge the important responsibilities of managing the public distribution of, and trade and commerce in essential commodities with a view to maintain or increase supplies thereof and secure their equitable distribution and availability at fair prices by enforcing the essential commodities act, 1955 and various control orders made there under.

The office of the Asstt. comm.. (New Delhi), F&S Department was setup in 1996. There are seven circle offices under the administrative control of this office. The food grains and kerosene oil are allocated by the office of the commissioner, food & supplies Department to district offices who further allocated the same to circle offices. The circle offices are engaged in distribution of food grains and kerosene oil through the fair price shops (FPS) and kerosene oil Depots (KOD's) to ration cardholders. There are 97 fair price shops (FPS's) under the jurisdiction of these circles. The kerosene oil depots (KOD's) were closed as sale of kerosene was stopped in the year 2010.

211.

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

The following officers/officials have served as H.O.D/ H.O.O./D.D.O./Cashier during the Audit period 2016-2021:

HOD

Sl. No.	Name	Designation	From-To
1.	Sh. S.S. Ghonkrota	IAS	01/04/2016-17/04/2016
2.	Sh. Amjad Tak	IAS	18/04/2016-29/08/2016
3.	Sh. K.R. Meena	IAS	30/08/2016-17/04/2018
4.	Sh. Mohanjeet singh	IAS	17/04/2018-04/02/2019
5.	Ms. Ankita Mishra Bundela	IAS	05/02/2019-07/08/2020
6.	Sh. G.S. Meena	IAS	07/08/2020-31/12/2020
7.	Ms. Padmini Singla	IAS	01/01/2021-31/03/2021

HOO

Sl. No.	Name (S/Sh./Ms.)	Designation	From-To
1.	S. Chakraborty	Assistant commissioner	01/04/2016- 12/05/2016
2.	Hari Prasad	Assistant commissioner	13/05/2016-15/02/2017
3.	M.S. Vats	Assistant commissioner	15/02/2017-28/07/2017
4.	Arvind kumar	Assistant commissioner	01/08/2017-13/10/2017
5.	S.S. Rawat	Assistant commissioner	18/10/2017-13/03/2018
6.	R.K. Saxena	Assistant commissioner	22/03/2018-09/05/2018
7.	Rajesh kumar Ahuja	Assistant commissioner	09/05/2018-21/01/2019
8.	Rakesh Sharma	Assistant commissioner	21/01/2019-28/11/2019
9.	Rajesh Kumar Ahuja	Assistant commissioner	28/11/2019-05/05/2020
10.	Tanuj Bhanot	Assistant commissioner	05/05/2020-25/09/2020
11.	Rajesh Sakkarwal	Assistant commissioner	25/09/2020-31/03/2021

DDO

Sl. No.	Name (S/Sh./Ms.)	Designation	From-To
1.	Rajnish kumar	FSO	01/04/2016-31/12/2016
2.	Shakuntala Dudani	AAO	01/01/2017-04/07/2017
3.	Amarpal singh Chouhan	AAO	05/07/2017-31/03/2021

Cashier

Sl. No.	Name (S/Sh./Ms.)	Designation	From-To
1.	Sanjeev kr. Kaushal	LDC	01/04/2016-23/06/2017
2.	Geeta rani	HC	23/06/2017-24/11/2018
3.	Pradeep Mehra	LDC	24/11/2018-31/03/2021

21/11

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Vacancy Statement as on 31/03/2021

Group	Sanctioned Posts	Filled Posts	Vacant Posts	Remarks
A	-	-	-	-
B	31	9	22	-
C	38	10	28	-
Total	69	19	50	-

Detail of Budget during Audit Period 2016-2021

(Amount in Rs.)

Year	Budget allotted	Expenditure made	Balance
2016-17	21715000	21331797	383203
2017-18	19644000	19432169	211831
2018-19	18580000	18244937	335063
2019-20	17732500	17623068	109432
2020-21	19600000	19219221	380779

Statutory Audit

As per information provided by the unit, the AGCR audit has been conducted up to the period 2019-20.

Maintenance of Records

The maintenance of records of **the Asstt. Commissioner (Distt. New Delhi) Food & Supply Department, M-Block, Vikas Bhawan, Delhi** for the period 2016-21 was found satisfactory subject to observations made in the Current Audit Report and in Test Audit Notes.

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40/c**PART-I****Old Internal Audit Report (1996-2016)**

There were 20 old outstanding Audit Paras pertaining to the period 1996-2016 with recovery amount Rs.64550/- As per reply submitted by the unit in support of outstanding paras, 01 Para was settled partially with a recovery of Rs.25750/- and 01 Para was taken afresh. Balance 19 Paras alongwith a recovery of Rs.38800/- have been incorporated in part-I of the current audit report.

S. No.	Year	Total Paras	Para Settled	Paras Taken Afresh	Partially settled	Outstanding Paras with Para No.
1	1996-1998	3	--	--	--	3 (1,2,3)
2	2003-2007	7	--	--	--	7 (4,5,6,7,8,9,10)
3	2007-2009	1	--	--	--	1 (2)
4	2009-2013	5				5(12,13,14,15,16)
5	2013-2016	4	--	1	1	3 (2,4,5)
Total		20		1	1	19

Details of Old Recovery:-

S. No.	Year	Total old recovery (Rs.)	Amount recovered (Rs.)	Balance recovery (Rs.)
1	2003-2007	14007	--	14007
2	2007-2009	4451	--	4451
4	2009-2013	20342	--	20342
5	2013-2016	25750	25750	--
Total		64550	25750	38800

34/c

PART-II


Current Audit Report (2016--21)

During the course of current audit, 16 audit memos were issued including 9 record memos, highlighting various irregularities with a recovery of Rs.NIL. 01 Memo has been settled on the spot on the basis of reply provided by the unit Remaining 6 observation Memos and Record memo No.9 have been converted into 5 Paras (including 1 NPR) and 3 TANs and incorporated in the current audit report as Part-II.

Details of Current Recovery:-

Memo No.	Amount pointed out	Amount Recovered	Amount dropped on the basis of reply	Balance	Remarks
----NIL					

The Internal Audit Report has been prepared on the basis of information/records furnished and made available by the o/o **the Asstt. Commissioner (Distt. New Delhi) Food & Supply Department, M-Block, Vikas Bhawan, Delhi** for the period 2016-21. The audit disclaims any responsibility for any misinformation and/or non-information on the part of Audit.


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

PART I
OLD OUTSTANDING AUDIT PARAS
(1996--2016)



3388/c

List of Para (Order by Audited Year & Para)

[View Detailed Audit Report](#)

Department : Food and Supplies & Consumer Affairs							
Sub department: A.C. (Distt. New Delhi), Food & Supply Department, M-Block, Vikas Bhawan, Delhi (1271/10)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	1996	1998	1		Purchase / Contingent Expenditure	O	0
2	1996	1998	2		Long term / Short Term Advances	O	0
3	1996	1998	3		Stock Register	O	0
4	2003	2007	4		Less Recovery of Income Tax.	O	14007
5	2003	2007	5		Extending benefit in Income Tax U/Sec. 80DD to Sh. R.P. Mehra, FSO	O	0
6	2003	2007	6		Implementation of Public Distribution System in A.C. (N. Delhi) zone.	O	0
7	2003	2007	7		Non-verification of revenue receipts in A.C.s office.	O	0
8	2003	2007	8		Non-maintenance of important records.	O	0
9	2003	2007	9		Non-verification of Remittances	O	0
10	2003	2007	10		Improper handling of Govt. Revenue.	O	0
11	2007	2009	2		Recovery of Income Tax of Rs. 4451/-	O	4451
12	2009	2013	12		Income Tax Deduction	O	12612
13	2009	2013	13		REcovery of Rs. 2640/- on account of Transport Allowance	O	2640
14	2009	2013	14		Short Recovery of DGHS contribution	O	4565
15	2009	2013	15		CGEIS subscription for Group 'D' employees placed in PB-1 with grade pay of Rs. 1800/-	O	525
16	2009	2013	16		Delay in deposit the Govt. Money	O	0
17	2013	2016	2		Recoveries	O	25750
18	2013	2016	3		Antyodaya Anna Yojna	O	0
19	2013	2016	4		Theft Cases	O	0
20	2013	2016	5		Non production of Records	O	0

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

Partially settled 7F

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- 25750

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PARA-NO 1 (1)

Para No 01

Old Para No 01 (1996-97,97-98)

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OLD REPORT 357c

PURCHASES /CONTINGENT EXPENDITURE

As per letter No. F.7()/AC(ND)/F&S/97 dated 27/03/1997 Rs.10000/- were sanctioned works at govt. owned building of circle No.5 of Food & Supply Deptt.. The work was executed and the amount has been drawn from the PAO and disbursed vide bill No.103 dated 27/03/1997. The deptt. has been asked to furnish the tenders and comparative statement but the same has not been produced. In the absence of the record it can not be said whether the expenditure was incurred after observing the codal formalities or not.

~~PARA NO 07.~~

PARA-NO 2 (2)

Old Para No 11(1996-97 to 1997-98)

12/1c

Sub: Long Term/ Short Term Advances

It was noticed that office is not maintaining the long term as well as short term advance register. In the absence of the same it could not be ascertained whether the amount is being recovered regularly as well as interest thereon. This was mentioned by the two officials viz Shri Khantwal, UDC and Shri S.C. Kain, H.C. who have taken the MCA and principal amount was recovered but no recovery was initiated in respect of interest since then and nothing was mentioned in the their LPCs while transferred to this deptt. It was gross negligency of that deptt., if such facts come true and also a revenue loss to the Govt. for not timely recovering the interest. It is suggested that both the cases may be reviewed and clearance certificate from the PAO may be affixed in the service book of the respective official.

However, it was found that Shri Bhambani, H.C. was granted HBA amounting to Rs.70000/- and recovery is still going on but no details of sanction no, no of instalment rate of interest and its instalments were mentioned. The chances for elusion in respect of interest is eminent. The same may be mentioned in the register as well as in the PBR, so that at the time of transfer, retirement or any untoward incident the same may be reflected in etc. As mentioned earlier that Mr. Bhambani took IIBA, as per rule 7(b) of IIBA, "Rules to regulate the grant of advances to the members of all India services and to the central govt. servants for building of houses etc" the house constructed or state acquired by central govt. servant with the help of IIBA are required to be insured against fire, flood, lightning by the beneficiaries of HBA and the HODs are required to obtained a certificate annually in the month of July before releasing pay for the month of June. Non compliance with provisions must be viewed seriously. The HODs should also follow the provisions of rule.

So, keeping in view the aforesaid rules, Shri C.P. Bhambani, H.C. may be advised to submit the copy of insurance to audit failing which action as deemed fit under rules may initiated.

SMT.MEENAXI, DEV.Gr.II

The official had taken Motor Cycle Advance. She is advised to submit photo copy of the vehicle along with its original to audit. The HOO is hereby advised to see the original R.C. in respect of the official to whom vehicle loan is given also insured while giving the remarks in the service record and personal file, so that it may not be disposed off without prior sanction of the competent authority. Such matters may be dealt under rule 205 and compliance be made and shown to audit.

[Signature]

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PARA-NO 3

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~~PARA NO 86.~~

3

Old Para No 12(1996-97 to 1997-98)

Subject: Stock Register

It was strange to mention here that consumable and non-consumable items were opened in one register and separate accounts were opened for each different articles. For example, in stationary accounts entered on one page where, stock register, table calender, pen stand, pilot pen, vip pen, white fluid, rubber stamp, fully contingent vouched bills etc. Separate accounts of each items be opened and shown to audit. It is also suggested that separate register for non-consumable items be opened and issued the items from the issue register. In non-consumable register full details of articles viz. name of the article, size, prize, quantity and date of purchase etc. be mentioned.

Consumable register should be verified by the HOO of deputed officer for the purpose, periodically and for non-consumable register physical verification of stock must be entered in stock register after completion of each financial year. The same was not done in this case. Page counting certificate was not placed on the first page of the register by the competent authority. Compliance of the aforesaid be made and shown to audit.

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PARA-NO 4 PART III (CURRENT REPORT)
(500-7)

PARA NO.01 Ref.memo no. 06 dt. 27/7/07

(Q)

Subject:- Less recovery of income tax.

The scrutiny of income tax calculation for the period 2003-04 to 2006-07 revealed that the department has made short recovery of income tax in respect of the individuals listed in the annexure - A.

The department is requested that the recoverable amounts as worked out by audit may be made good from the individuals after verifying all facts and figures as deptt.s level, under intimation to audit.

ANNEXURE -A(Para No.-01)

Year-2006-07

S.No.	Name & Design.	Gross Income	Less Rebate	Taxable Income	I.Tax +Cess	I. Tax Paid	Due
1.	Ved Prakash, IASO	256578	110000	151727	5101	2281	180

Remarks: Income tax less deducted as Rs.180/-

Settled.
IAC

2. P.L.Khera, Insp. 194704 52360 141144 4196 3060 1136
 Remarks: Tution fee Rs.12000/- as paid to I.M.T. DLP study centre Janakpuri may be allowed only after documentary proof of its being an institution recognised and affiliated to any University/Board.

3. Sh.Manoj Jain, Supdt. 246354 58279 183275 11888 2550 9338
 Remarks : Saving in HBA Int. Rs. 74666 may not be allowed as its admissibility could not be checked in the absence of documentary proof in record.

4.	Sh.Ramank. Bhatti, Insp.	186447	16300	138887	3967	2040	1927
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Remarks: savings against PPF Rs.10000, T.Fee Rs.12000 and n/s 10 for Rent Receipt (Rs.30000/-) could not be verified in the absence of documentary proof, hence may not be allowed.

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5.	Sh.Shambhu Dayal, Insp.	171707	60360	110147	1035	918	117
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Remarks: Savings in PLI for Rs.15672 may not be allowed in the absence of proof.

2005-06

1. Sh.P.L.Khera, Insp. 183136 77636 105500 561 nil 561
 Remarks : Tution fee Rs.5500 paid to IMT study centre, Janak puri, New Delhi may be allowed only after documentary proof of its being an institution recognized and affiliated to any University/Board.

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2004-05

S.No.	Name & Design	G.I	T.I	I.Tax less / Relate	I.Tax I.T.	I.T.	IF Paid Due
		194671	151642	19493	8372	11343	9346 1995

1. Sh Shukti Bangar, FSO
Remarks: HBA EMI Rs 36696 includes Interest and Principal amount. Individual Has taken benefit of Interest. Once separately and also in EMI as a whole. Now Interest and principal amount of HBA allowed once only hence income Tax worked Rs 1995/- as due.

2003-04

1. Smt Lalita Rohilla, FSO 209712 179712 27914 15500 12414 9442 2972
Remarks: Income Tax calculated on taxable income of Rs 179712 as Rs 24942 instead its should be Rs 27914.
2. Sh Shukti Bangar, FSO 175066 138609 16522 13102 3602 NIL 3602
Remarks: Benefit u/s -10 for Rent Recipient is not calculated correctly. Total amount of House Rent received is taken as benefit whereas it should be Rs 6457/-
3. Sh Rattan Lal, FSO: 206434 176434 26930 15000 11930 9286 2644
Remarks: Income Tax calculated on taxable income of Rs 176434 as Rs 24286 whereas it should be Rs 26930/-

The Income Tax recoveries as worked out by audit may be made good from the individuals after verifying all the facts and figures at departments level, under intimation to audit.

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PARA-NO 5 (5)

~~PARA NO 02~~
(10)

Ref.Memo No. 09 dt. 30/7/07

**Subject:-Extending benefit in Income Tax U/Sec. 80DD to
Shri R.P. Mehra, FSO.**

A deduction is allowed under section 80DD to compensate for any expenditure incurred by an assessee, during a year, for the medical treatment (including nursing), training and rehabilitation of one or more handicapped relatives wholly dependent on him.

The scrutiny of income tax calculation of Shri R.P. Mehra, FSO for the year 2005-06 revealed that the then DDO has allowed a benefit of Rs.40000 as deduction for his handicapped girl child. The handicapped certificate on record was issued by the staff surgeon L. N. J. P. Hpl on 18/12/1990. declaring Miss Geeta (daughter of Sh. R.P. Mehra) as handicapped with more than 40%. The certificate was issued on 18/12/1990 stating her age as 18 years. Now, in the year 2005-06 her age might be around 33 years.

The department was requested to confirm the dependency of the handicapped girl child on Shri R.P.Mehra, FSO. It was also requested to intimate if the then DDO checked the dependency of the said child on the individual before extending benefit of 80DD in income tax. But the department has failed to provide any information/intimation in this regard. It is, therefore, requested that the matter may be reviewed in light of the observation.

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~~PARA NO 03~~

PARA-NOE

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Ref.Memo No.12 dt.06/08/07

(11)

Implementation
Subject:- ~~Analysis~~ of Public distribution System in A.C. (New Delhi) zone

The food and Supply Department is indulged in the distributions of essential commodity to the consumer of Delhi holding a valid Ration Cards for the purpose. The allocation and distribution is executed through a chain starting from distribution branch of Commissioner Food and Supply to Asstt Commissioner Food and Supply, who further allocates to same to their respective circles for onward distribution of the commodity to the consumer through various Fair Price shop/ KODs under their control. There are different categories of Ration Card like Below Poverty Line (BPL), Antoday Ann Yojana (AAY), Above Poverty Line (APL) and Jhuggi Ration Card (JRC).

The position of FPS and KODs along with Ration Card in different circles under AC (F&S), New Delhi Zone is given below:-

1. Position of FPS and KODs

<u>Circle No</u>	<u>No. of FPS</u>	<u>No. of KODs</u>	<u>Total No. of RCs at Circle</u>	<u>Total No. of KOD Cards at the Circle.</u>
Circle 1	14	19	11629	3433
Circle 2	11	19	17031	5710
Circle 3	13	22	19771	10411
Circle 4	07	21	14864	1824
Circle 5	22	32	25595	8288

2. There are five Food & Supply Circles viz Circle No 1,2,3,4 & 5 under the control of AC (F&S) New Delhi Zone. Out of these five Circle, visits were made to Circle 1,3,4 & 5. A test study of their records with regards to allocations of commodities, allocation of works to field staff with reference to FPS / KODs in the circles is as under:-

Allocation of FPSs among the Field Staff

<u>Circle No</u>	<u>No. of Field Staff</u>	<u>No. of FPSs attached</u>	<u>KODs</u>
01	1. Inspector-I	07	10
	2. Inspector-II	07	09
02	1 Inspector-I	06	09
	2. Inspector-II	05	10
03	1. Inspector-I	07	09

Indra

	2. Inspector-II	06	13
04	1. Inspector-I	07	21
	2. Inspector-II (Joined recently)	No distribution of work till now	
05	1. Inspector-I	09	12
	2. Inspector-I	13	20

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As evident from above data in circle No -4 there are two inspectors looking after the work of 7 FPSs and 21 KODs having 14864 ration cards and 1824 Kerosin Oil cards respectively. On the other hand in circle No-5 there are same number of inspectors i.e. two inspectors looking after the work of 22 FPSs with 25595 cards and 32 KODs with 8288 cards. Hence, the strength and utilisation of field staff is not balanced.

The department may fix some norms with regards to the No of FPSs /KODs attached to one field staff, with a view to get better result in performance.

3 A detailed analysis of position of ration cards and KODs in circles under AC (F&S) New Delhi zone and allocation of essential commodities to the consumer after passing through different channels is done, and attached as annexure "A" & "B". It was noticed that in the allocation register opening and closing balances of commodities with the Licencee as not being reflected by the circles whereas they are certifying the DR-4 & DR-5 statement submitted as utilization by licencee of whatever allocated to them.

4. **Performance in handling the revenue receipts in Circle:** During the test check of revenue receipt records in the circle, it was noticed that a register indicating the day to day revenue receipt in the circle and TR-5 issued to the consumer/ card holder/ applicant is not being maintained at the circles. Only counter files of issued TR-5 are kept in the circles. The cash is being deposited to the AC office/ HQ along with the deptt As such the audit could not verify weather the receipt in a circle office at a particular point of time were fully deposited in ACs office or not. However, the receipts are also being deposited after a gap of certain days, as such the Govt. revenue was kept in the office despite of the fact that there was no cash chest (locker) in the circle office. For instance:-

- (a) The Food and Supply Officer (Circle -2) deposited a sum of Rs 49690/- on 22/06/07 collected as Govt. revenue. From the records, it was noticed that this amount pertain to the period from 19/7/2006 to 21/06/2007. As such a huge sum of Rs 49690/- of the Govt. revenue was kept in the office for which the Food and Supply Officer was not authorized, ~~which~~ ^{78.13} is against the provisions of GFR. The misuse of Govt. money in this process can not be ruled out.

The AC (F&S), ND being Zonal Officer of the Circle is requested to intimate the action taken in this regard.

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~~PARA NO-04~~ PARA-NO7 (7)

Ref. Memo.No. 08 dated 30/07/2007

Subject :- Non verification of revenue receipts in A.C.s office.

The test study of cash book maintained at the Asstt. Commissioner (N.D.) office revealed that the DDO is in receipt of revenue from five Food & Supplies Circles (No. 1, 2, 3, 4 & 5) under its control. It was requested that receipt of revenue from all the five circles during the audit period 2002-03 to 2006-07 may be collectively intimated to audit but the department has failed to intimate the same to the audit as such the amounts actually received from the five circles and deposited in the govt. accounts by the DDO, A.C. office could not be confirmed by the audit.

The H.O.O. is, therefore, requested to take necessary and timely steps for maintaining the record of the govt. revenue.

[Signature]

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~~13~~ PARA-NO 8
~~PARA NO. 08~~ Ref. memo no. 11 & 10 dt. 1.8.07

etc

Subject: Non maintenance of important records.

The department has not been maintaining important records in the office which are related to revenue expenditure and revenue collection as under:-

Register of Form No.1 & TR-5 :- The department has produced a register started from 8/6/06. It contains information regarding issue of TR-5 and Form No.1. The test study of this register revealed as under:

- a) First entry regarding Form No.1 made on 8/6/06 and these forms are sold to general public at the rate of Rs.1(one). No records prior to 8/6/06 are shown to audit. Being a matter related to revenue the complete record of Form No.1 sold and revenue received from different circles under A.C.(ND) during audit period 2002-03 to 2006-07 may be prepared and shown to next audit.
- b) Similarly, TR-5 Booklets are issued to different circles under the A.C.(ND). Opening balance shown as NIL as on 17/7/06. No record prior to this date is shown to audit. Since TR-5 are being issued with serial numbers and are used for issue to individuals against deposit of certain revenue amount with the Govt, the department is requested to complete the record for the audit period 2002-03 to 2006-07 and be shown to next audit.

POSTAGE STAMP REGISTER:- The department has produced a stamp register for Postage Stamps which is started w.e.f. 31/12/02. The register is actually a dispatch register through which correspondences have been dispatched to different addresses. The test study of the register so provided to audit, revealed as under:-

- a) First entry recorded on 31/12/02 vide which it was stated that postage stamps for Rs. 800/- were received from cashier A.C. office by circles having no receipt appended for the same.
- b) In second entry FSO C-1 received stamps amounting to Rs. 405.-.
- c) After both the above entries no balances were worked out. There was no mention of opening balance as well.
- d) The above entries were recorded in dispatch register. Department has not prepared a separate postage stamps register for keeping a proper account of the revenue expenditure.
- e) From the dispatch register postage stamps are regularly being used but its accounts are not being maintained and/or checked by any responsible officer.
- f) Being a matter related to the govt. revenue the deptt. is requested to prepare a complete record for purchase and utilization of postage stamps during audit period and be shown to next audit.

The DDO is advised to check previous balances before making fresh purchases. A monthly summary of the utilization of stamps should be prepared duly attested by the DDO. Proper paging be done and paging certificate be recorded in the register under signatures of responsible officer.

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~~PARA No. 08~~ PARA-NO 9 (9)

DATED: 18/07/2007

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Subject: Non-verification of Remittances.

The following receipt/remittance have not been verified by the concerned PAO.
The department is requested to take necessary action to verify the same under intimation to audit.

S.No.	Challan No	Date	Amount(Rs)
1.	6	27/08/03	2000/-
2.	9	13/04/04	3436/-
3.	10	13/07/04	5288/-
4.	12	21/12/04	3156/-
5.	16	31/03/05	1500/-
6.	03	19/07/06	14100/-
7.	05	10/08/06	9000/-
8.	17	14/09/06	5000/-
9.	26	18/9/06	7516/-
10.	29	11/10/06	7000/-
11.	38	05/11/06	5000/-
12.	46	25/11/06	10000/-
13.	55	06/12/06	5000/-
14.	60	10/01/07	5000/-
15.	62	22/01/07	12000/-
16.	69	14/02/07	37550/-
17.	79	21/03/07	10000/-

Sharma

~~(15)~~ PARA-NO. 10 (10)

Ref. Memo No 3 DT: 20/07/2007

26/c 22/c
#

Improper
Sub: ~~2011~~ handling of Govt. Revenue.

27/c

The test study of Cash Book maintained by the DDO in the office of A.C.(New Delhi), Food & Supplies Department revealed that at number of occasions the Govt. receipts were kept as cash in hand besides depositing the same into the govt. accounts immediately. Also, there were cases where the amount Govt. Receipts were less deposited into Govt. accounts keeping a portion of the same as cash in hand for reasons reflected in records

1. Delay in Remittances: The amount received in the office should be deposited in the Govt. account immediately but from the records, it is observed that there is a considerable delay in depositing the revenue receipt in Govt. A/c. A few cases are given as under:

Sl. No	Date of Received	Amount(Rs)	Date of Deposit
1.	06/06/2003	100/-	Deposited vide
2.	23/06/2003	100/-	Challan No 5
3.	24/06/2003	100/-	Dated
4.	27/06/2003	100/-	20/08/2003
5.	11/09/2003	100/-	Deposited vide
6.	06/10/2003	100/-	Challan No 8
7.	21/10/2003	100/-	Dated
8.	16/02/2004	100/-	15/03/2004
9.	10/08/2004	400/-	Deposited Vide
	12/08/2004		Challan No 11
	13/09/2004		Dated
	20/09/2004		06/10/2004
10.	10/10/2004	300/-	Deposited Vide
	19/10/2004		Challan No 12
	02/11/2004		Dated 20/06/2005
11.	22/08/2006	5000/-	Deposited Vide
			Challan No 17
			Dated 14/09/2006
12.	28/12/2006	10000/-	Deposited Vide
	02/01/2007	2000/-	Challan No 62
			Dated 22/01/2007

2. It has also been noticed that the cash in hand in a particular date was not fully deposited in the Bank, few cases are given as under :-

Sl No	Date of Receipt	Amount (Rs)	Date of Deposit
a.	OB of the Cash in hand on 17/11/06	15200/-	Out of this amount
	Received during 17/11/06 to 25/11/06	20850/-	Rs. 15200/- deposited on
		36050/-	25/11/06 & Rs 15750/-
			deposited on 29/11/06 and the

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26/6 21/c

STC 20 ✓
~~STC~~

balance amount of Rs 5100 -
was deposited on 6/12/06

Deposited Rs. 8020 - on
09/02/07

12050/-
45030
57080

65060/-

Out of which Rs 41300/-
deposited on 11/12/07 and
Rs. 20000 - on 21/02/2007
balance deposited along
with other remittances
later on.

b. OB of the Cash recd on 06/02/07
Cash received on 08/02/07

c. The balance amount of Rs 49060/-
Plus the receipt during 09/02/07
to 13/02/07 i.e. Rs 16000/- comes to
Rs. 65060/-

As per provision of GFR the Govt. receipts should be deposited into govt. account
but in this case the department has not only delay the remittances but also kept a portion of
revenue receipts as cash in hand for which the department was not authorized.

✓
P. R. D. B. C. S.
3/2/07

R. B. Malik
1/2/07

Susha

28/c
24/c. 20/c

PART II

Old Report

Internal Audit Report on the Accounts of O/o
Assistant Commissioner [New Delhi], Food & Civil Supplies
Govt. of Delhi, Vikas Bhawan, N. Delhi for the
Period 2007-08 to 2008-09

Page No. 11

11

Sub- Recovery of Income Tax Rs. 4451/-

During the scrutiny of the Income Tax calculation sheet for the year 2008-09, it has been noticed that in the following cases the calculation of Income Tax amount was incorrect. An amount of Rs.4451/- may be recovered from the concerned officials under intimation to audit as detailed below:

Names of officer	Income Tax already recovered	Income tax to be recovered	Balance to be recoverable
Sh. Anil Kumar Khatter, UDC	1175/-	3359	2184/-
Sh. Jitender Singh, FSO	713/-	9483	1770/-
Sh. Subash Jha, Inspector	934/-	10431	497/-

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PARTY NO IV

Subha

Page No. 12 (12) (Old Audit Report) 2009-13

29/c 19/c

Audit memo No.13 Dated:20-12-2013

PARA NO-03
Subject:- Income Tax Deduction

On scrutiny of Income Tax Calculation sheet and form 16 of the following teachers/Staff, the following irregularities has been noticed:-

1. Revised Income Tax deduction for the Fin. Year 2009-2010 in r/o SH. Ramvir singh,UDC

Total income	Rs. 266730/-	
Less TA & HRA	Rs. 42088/- (9600+32488)	
Less rebate Under sec.80/c	Rs. 48763/-	(Rebate was given u/c 80/c given Rs.74177/- (1.Tuition fees receipt Rs.24000/-not attached (Less proof of LIC attached for Rs.1414/-)
Revised Taxable Income	Rs. 175879/-	
Tax nil upto	Rs. 160000/-	
Income Tax due	Rs. 1638/- (1590+48)	
Income Tax Deducted	Rs. nil	
Balance to be recovered	Rs. 1638/-	

2. Revised Income Tax deduction for the Fin. Year 2009-2010.in r/o Smt. Madhu Bhardwaj,UDC

Total Income	Rs.333827/-	
Less TA	Rs. 9600/)	
Less rebate u/c 80/c	Rs. 92360/-	(Less proof of Rs.7640/- of tuition fee attached)
Revised Taxable Income	Rs. 231867/-	
Tax nil upto for women	Rs. 190000/-	
Income Tax due	Rs. 4316 /-(4190+126)	
Income Tax Deducted	Rs. -3526/-	(including cess)
Balance to be recovered	Rs. 790/-	

3. Revised Income Tax calculation for the year 2009-2010 in r/o Sh. Randhir singh,FSO

Total Income	Rs.575875/-	
Less TA	Rs. 9600/-	
Less HRA	Rs. 38236/-	(excess rebate of HRA was given)
Less rebate u/s 80/c	Rs.100000/-	
Revised Taxable Income	Rs.428039/-	
Tax upto 300000/- Rs.10%		
Upto Rs.500000/- 20%		
Income Tax due	Rs. 40796/-	(39608+1188)
Income Tax Deducted	Rs -38011/-	(including cess)
Balance to be recovered	Rs. 2785/-	

Tax upto
160000/-
160000/-

4. Revised Income Tax calculation for the year 2010-2011 in r/o Sh. Inder singh,FSO

Total Income	Rs. 419533/-	(Proof of interest on HBA Rs 28024/- not attached)
Less TA	Rs. 9600/-	
Less rebate u/s 80/c	Rs. 100000/-	
Less u/s 80-d	Rs. 1250/-	
Revised taxable income	Rs.308683/-	
Tax nil upto 160000/-	Rs.160000/-	
Upto Rs.500000/- 10%		
Income Tax due	Rs. 15314/-	(14868+446)
Income Tax Deducted	Rs. -12554/-	(including cess)
Balance to be recovered	Rs. 2760/-	

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23/11/18
18/11/18
22/11/18

5. Revised Income Tax calculation for the year 2010-2011 in r/o Sh. Jai Kishan Kumar, LDC

Total Income	Rs.207371/-	
Less TA	Rs. 9600/-	(HRA receipt Rs 8720/- not attached)
Less rebate u/s 80-C	Rs.29062/-	(LIC certificate Rs 4558/- not attached)
Less rebate u/s 80-D	Rs. 1050/-	
Revised Taxable Income	Rs. 167654/-	
Tax nil upto	Rs.160000/-	
Income Tax due	Rs. 788/-	(765+23)
Income Tax Deducted	Rs. Nil	
Balance to be recovered	Rs. 788/-	

6. Revised Income Tax calculation for the year 2010-2011 in r/o Sh Randhir singh, FSO

Total Income	Rs. 535872/-	
Less TA	Rs. 9600/-	(Excess HRA rebate was given)
Less HRA	Rs. 45778/-	
Less rebate u/s 80-c	Rs.100000/-	
Less u/s 80-d	Rs 2150/-	
Relief u/s 89(1)	Rs. 629/-	
Revised Taxable Income	Rs. 377715/-	
Tax nil upto	Rs.160000/-	
Income Tax due	Rs. 22433/-	(21780+653)
Income Tax Deducted	Rs. -20972/-	(including cess)
Balance to be recovered	Rs. 1461/-	

7. Revised Income Tax calculation for the year 2010-2011 in r/o Smt Veena, UDC

Total Income	Rs.375463/-	
Less TA &HRA	Rs. 57279/-	(9600+47679) (Excess HRA rebate was given)
Less rebate u/s 80/c	Rs. 100000/-	
Revised Taxable Income	Rs. 218184/-	
Tax nil upto	Rs.190000/-	
Income Tax due	Rs. 2905/-	(2820+85)
Income Tax Deducted	Rs. -515/-	(including cess)
Balance to be recovered	Rs. 2390/-	
Grand Total of Income Tax to be recovered	Rs. 12612/-	(1638+790+2785+2760+788+1461+2390)

The short recovery of Income Tax of Rs. 12612/- (including cess) may be recovered from the above Officials after due verification of facts and figures under intimation to audit.

S. S. S.

~~PARA NO-04~~

Para No. 13

13

Audit memo No.12 Dated 20/12/2013

22/c
17/c
21/c
9

Sub: Recovery of Rs. 2640/- on A/C of transport Allowance.

As per rule the Transport allowance is not admissible when any employee is on leave for more than 30 days in a calendar month.

During the test check of pay bill Registers for the Audit period provided by the office of the AC (New Delhi), Food And Supply Department and it has been revealed that:-

Shri. Shajan John K, (UDC) was on leave as detailed given below and a sum of Rs.2640/- paid to him as transport allowance, which is irregular.

S.No.	PBR page no.&year	Name & designation	Period of leave	Transport allowance paid(Rs.)
1	08(2012-13)	Mr.Shajan John K(UDC)	01/06/2012 to 30/06/2012	1600+1040=2640
	Total			Rs.2640/-

The above amount of Rs.2640/- of over payment of Transport Allowance may be recovered from the above officials after due verification of fact and figures under intimation to audit. Other similar cases may also be reviewed by the head of office and necessary action may be taken.

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PARA NO-05

Pasa No. 14

14

21/c 16/c
8 20/c

Audit Memo No. 07 Dated: 12/12/2013

Subject: - Short Recovery of D.G.H.S. contribution.

As per clarification No. F.25 (III) DGEHS/140/DHS/09/44413-18 dated 20-08-10 regarding improvement of Delhi Government Employees Health Scheme w.e.f 01/08/2010 rates of contribution of DGEHS revised with reference to the Grade Pay of the employees. During the test check of PBR's provided by the office Assistant Commissioner F&S (ND), the short recovery of Rs.4565/- on a/c of DGEHS have been noticed by the Audit.

Details as under:-

S.No	Name of official, designation & Grade Pay	Amount recovered	Amount to be recovered	Period/month	Amount due(Rs)	Amount recovered	Amount to be recovered
1.	Radhey Shyam meena FSO (GP-4800)	Rs.100/- (Aug to Sep/10) Rs.225/- (Oct to Nov/10)	Rs.325/-	8/10 to Nov/10 (04months)	1300/-	650/-	650/-
2.	Kuldeep kaur insp.(GP-4200)	Rs.50/-	Rs.225/-	8/10 to sep/10 (02months)	450/-	100/-	350/-
3	Azad Singh Insp.(GP-4200)	Rs.50/-	Rs.225/-	8/10 to Sep/10 (02months)	450/-	325/-	125/-
4.	Promod srivastav H/C .(GP-4200)	Rs.50/-	Rs.225/-	8/10to Sep/10 (02months)	450/-	325/-	125/-
5.	Vijay kumar Insp.(GP-4200)	Rs.100/-	Rs.225/-	8/10to Sep/10 (02months)	450/-	425/-	25/-
6.	Rama sankar FSO (GP-5400)	Rs.75/-	Rs.325/-	8/10to Sep/10 (02months)	650/-	150/-	500/-
7.	Jessey kutty Insp.(GP-4800)	Rs.100/-	Rs.325/-	8/10to Sep/10 (02months)	650/-	525/-	125/-
8.	V.S nayal ,H/C (GP-4200)	Rs.30/-	Rs.225/-	8/10to Sep/10 (02months)	450/-	60/-	390/-
9.	Harish Tyagi AC (GP-5400)	Rs.75/-	Rs.325/-	8/10to Sep/10 (02months)	650/-	150/-	500/-
10.	Bal kishan Sishodiya UDC (GP-2400)	Rs.50/-	Rs.125/-	8/10to Feb/11 (07months)	875/-	500/-	375/-
11.	Subhash Chander FSO(GP-4200)	Rs.75/-	Rs.225/-	8/10to Sep/10 (02months)	450/-	150/-	300/-
12.	Inder singh FSO (GP-4800)	Rs.100/-	Rs.325/-	8/10to Nov/10 & january 2011 (05months)	1625/-	1025/-	600/-

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20/c 15/c
19/c

13.	Randir Singh FSO (GP-5400)	Rs.75/-	Rs.325/-	8/10to Sep/10 (02months)	650/-	150/-	500/-
Total							4565/-

As per the above table a sum of **Rs.4565/-** on A/c of DGHS contribution may be recovered from the above officer/officials after due verification of fact and figures under intimation to audit and all other similar cases may also be reviewed.

~~PARA NO-06~~

~~Para No-15~~

15

Audit Memo No.04 Dated:11/12/2013

Sub:- CGEIS Subscription for 'Group D' Employees placed in PB-1 with grade pay of Rs.1,800/-

The rate of subscription to the erstwhile Group 'D' employees placed in PB-1 with grade pay of Rs.1,800/- and classified as Group 'C' is at Rs.30/- p.m. from January,2011 onwards.-GIO (1) below para. 5.4.

During test check of PBR's for the audit period it has noticed that the CGEIS subscription for group D employees who placed in PB-1 not deducted at the enhanced rate of Rs.30/- w.e.f. 2011.

As per details given below:-

S. No.	Name and Designation	Grade Pay	Amount Recovered	Amount to be Recovered	Amount short Recovered w.e.f.01/01/2011 to Sept.,2013
1.	Gurcharan Singh,peon	1800/-	15/-	30/-	15x35=525/-

In view of the above ~~Rs.1575/-~~ may be recovered after due verification of facts and figures, under intimation to audit. Similar other cases may also be reviewed

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~~PARA NO-07~~

Para No-16

19/c 14/c
18/c
Audit Memo No. 17 Dated:-26.12.2013

Sub: Delay in deposit the Govt. money.

16

As per rule (6) of CGA (R&P) rules 1983 all money received or tendered to Govt. on account of revenues or receipts or dues of the Govt. shall without delay be paid in full into the accredited bank of inclusion in Govt. accounts. During the test check of cash book, it has been noticed that receipts were deposited into the bank after delay ranging 15 to 50 days. Delay in deposit of the Govt. money into the bank resulted not only loss of interest to exchequer but the possibility of private or personal use of the cash cannot be ruled out.

It has also been noticed that the amount realized by the circle offices for the submission of application form @ Rs.25/- each in deposited with the O/O AC (ND) against GAR- VI receipt. 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 circle offices are violating the provisions of Receipts and Payment Rules which governs the cash collection and their further remittance.

It is advised that all circle offices may be instructed to remit the Govt. money at Asstt. Commissioner(ND) office on daily basis under intimation to audit.

Srisha

Manju Raheja

Manju Raheja)
AAO (Audit party No.1X)

PARA NO. 2

(Ref. Memo No. 04. 05. 08, 09 & 12)

(2013-16) 17

13/c

u/c

Sub: Recoveries

A. Short recovery of DGHS subscription on grant of MACP/Promotion

As per Govt. of India, M/o Health & Family Welfare, Department of Health & Family Welfare CGHS(P) clarification no. S-11030/55/2011-CGHS (P) dated 26.10.2012, "In cases where pay of a Govt. employee is revised from a retrospective date, resulting in change in amount of CGHS contribution payable, contribution at the higher slab rate may be recovered only from the date of issue of order, i.e., the date on which the Order upgrading his pay was issued, and not the date from which his pay is being effected (retrospectively)".

During test check of PBR, it has been observed that following employees have been granted MACP/Promotion resulting in change of DGHS contribution. However, the same is not affected from the date of issue of Order. Detail of few such cases is as under:

Name & Designation	Date of order for grant of G.P. : 4600/-	Rate of DGHS contribution due @	DGHS contribution made @	Period of short contribution	Period	Amount of recovery (Rs.)
Madan Lal, Insp.	03.07.2012	325/- p.m.	225/- p.m.	03.07.12 to 31.01.15	30-Month & 29-Day	3094/-
Madhuri Devi, Insp.	03.02.2015	325/- p.m.	225/- p.m.	03.02.15 to 30.06.15	16-Month & 26-Day	1693/-
Dharam Pal Singh, Insp.	03.02.2015	325/- p.m.	225/- p.m.	03.02.15 to 30.06.15	16-Month & 26-Day	1693/-

Handwritten notes: "No settlement as per reply order"

Handwritten notes: "K.P. at P-26"

Name & Designation	Date of order for grant of G.P. : 4200/-	Rate of DGHS contribution due @	DGHS contribution made @	Period of short contribution	Period	Amount of recovery (Rs.)
Ravi Dutt, UDC	16.10.2015	225/- p.m.	125/- p.m.	16.10.15 to 30.06.15	08-Month & 16-Day	852/-

Handwritten notes: "Settled vide HQ letter dt- 18/4/17."

Name & Designation	Date of order for grant of G.P. : 1800/-	Rate of DGHS contribution due @	DGHS contribution made @	Period of short contribution	Period	Amount of recovery (Rs.)
Raj Kumar, Peon	10.12.2014	125/- p.m.	50/- p.m.	10.12.14 to 30.06.16	18-Month & 22-Day	1403/-

Handwritten note: "Already settled"

Recovery of Rs. 8,735/- (Rs. Eight Thousand Seven Hundred Thirty Five only) on account of short deduction of DGHS subscription due to grant of MACP/Promotion to the above mentioned employees may be made, after due verification and under intimation to Audit.

IN ADDITION TO ABOVE, RECOVERY FROM JULY-2016 ONWARDS TILL THE REVISION OF SUBSCRIPTION, MAY ALSO BE MADE, AFTER DUE VERIFICATION, AND UNDER INTIMATION TO AUDIT.

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₹. 12708 /
Settled under
HO letter dt.
18/4/17.

(12)

8/c

D. Short recovery of License fee and Water charges for Govt. accommodation.

(i) PWD & Housing Department, GNCT of Delhi have revised rate of License fee and Water charges to be deducted from the salary of the employees, who have been allotted Govt. Accommodation in various localities of Delhi effective from 01.07.2012, 01.07.2013 and 01.09.2014 (Type-IV and above in Gulabi Bagh). Similarly, Directorate of Estate, M/o Urban Development, Govt. of India have also revised their rates w.e.f. 01.07.2007, 01.07.2010 and 01.07.2013.

During test check of records, it is observed that proper License fee and Water charges are not deducted on due date after revision of rates by Central/Delhi Govt., which is irregular.

Accordingly, short recovery of License fee and Water charges on account of Govt. accommodation amounting to Rs. 35,364/- (Rs. Thirty Five Thousand Three Hundred Sixty Four only) has been worked out as per the enclosed Annexure-I. The same may be recovered after due verification and shown to audit.

IN ADDITION TO ABOVE, RECOVERY FROM JULY-2016 ONWARDS TILL THE REVISION OF SUBSCRIPTION, MAY ALSO BE MADE, AFTER DUE VERIFICATION, AND UNDER INTIMATION TO AUDIT.

(ii) Further, License fee is being deducted @ Rs. 153/- p.m. from Smt. Revamma P.C., Insp. For O No. 988, Sec-IV, Type-II, R.K. Puram, Delhi. However, no such rate of license fee are prescribed in the orders issued by Directorate of Estate, Delhi. The same may be confirmed and recovery, if any, may also be made under intimation to Audit.

Similar type of cases may also be scrutinized at your level and recovery, if any, may be made under intimation to audit.

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ANNEXURE-1 TO PARA NO. 02 (D)

Recovery statement of License fee and Water charges

S. No.	Name & Designation	Govt. Accommodation	Period	No. of months	License fee			Water Charges			
					Due	Deducted	Recoverable	Due	Deducted	Recoverable	
1	Sh. Rajnish Kumar, FSO	649, Type-II, Lodhi Road	July-13 to June-16 (License fee @ Rs. 310/- p.m.)	36	11160	9360	1800	0	0		
2	Smt. Madhuri Devi, Insp.	F-2638, Type-II, Netaji Nagar	July-13 to June-16 (License fee @ Rs. 310/- p.m.)	36	11160	9360	1800	0	0		
3	Smt. Sumita Dhir, IDG	85, Type-II, Laxmi Bai Nagar	July-13 to June-16 (License fee @ Rs. 310/- p.m.)	36	11160	9360	1800	0	0		
4	Sh. Dharam Pal Singh, Insp.	347, Sec-9, Type-II, R.K. Puram	July-10 to June-13 (L. Fee @ Rs. 205/- p.m.)	36	7380	5184	2196	0	0		
5	Smt. Anita Kumar, Supdt.	E-1626, Type-II, Netaji Nagar	July-07 to June-10 (L. Fee @ Rs. 144/- p.m.)	36	5184	5148	36	0	0		
6	Sh. Mahender Singh Vats, A.C.	1218, Type-V, Paschim Vihar	July-10 to June-13 (L. Fee @ Rs. 205/- p.m.) July-13 to June-16 (License fee @ Rs. 245/- p.m.) July-12 to June-16 (Water charges @ Rs. 472/- p.m.)	36	7380	5184	2196	0	0		
				36	8820	7380	1440	0	0		
				48	0	0	0	22656	0		
TOTAL						71064	58356	12708	22656	0	22656

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22656
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PARA NO. 03

(Ref. Memo No. 13)

Sub: Antyodaya Anna Yojna

(i) Antyodaya Anna Yojana (AAY) is an Indian Government sponsored scheme for the poorest families. Under the scheme, the poorest of poor who are at the starving threshold are being provided 35 kg. of food grains (25kg wheat & 10 kg rice) a month at Rs.2/- per kg. or rice at Rs.3/- per kg. The scheme was launched in December, 2000. The States/UTs are required to bear the distribution cost including margin to dealers and retailers as well as the transportation cost. Thus the entire food subsidy is being passed on to the consumers under the scheme.

During test check of records, it is observed that amount of Rs. 76,169/- is lying in DDO Account since 19.04.2014. The amount was received on account of margin money payable to FPS holders under the scheme.

In this regard, the following information was sought from the Department:

1. Detail of FPS holders, whose amount is lying with the Department even after more than two years;
 2. Steps taken to disburse the amount so far
- However, no information was provided by the Department.

It is advised to trace out the name of the FPS Holders whose amount is lying undisbursed on account of margin money and disburse the same under intimation to Audit.

(ii) In addition to above, it is also observed that above amount of Rs. 76,169/- is lying deposited with DDO, F&S, New Delhi Current Account No. 31799420527 held with SBI, IP Estate General Branch, M-Block, Vikas Bhawan, New Delhi. As per statement of Account dated 29.06.2016, available balance is shown as Rs. 1,20,861.80P, whereas Cash book is reflecting the balance of Rs. 76,169/- only.

It is advised to sort out the difference of amount lying in Bank with Cash Book immediately and under intimation to Audit.

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2013-16
PARA NO. 04
(Ref. Memo No. 16)

18

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Sub: Theft cases

As reported by the Department at the fag end of the audit period. i.e. on 08-07-2016, it is noticed that an FIR No. 612 dated 28.10.2014 was lodged with P.S.-Sarojini Nagar, Delhi on account of theft, which took place in Circle No. 40, Food & Supplies Department on 28.10.2014. The following items were reported as stolen in the FIR:

1. Bar Lode Reader (02-Nos.)
2. Web Camera (02-Nos.)
3. CPU (04-Nos.)
4. Printer (01-Nos.)

In this regard, following information was sought from the Department:

- (i) Present status of the case;
- (ii) Cost of the items stolen;
- (iii) Whether any responsibility is fixed for the incidence; and
- (iv) Steps taken to safeguard the other office items;

However, no information was provided by the Department.

It is advised to take up the matter with concerned Police Station to settle the case at the earliest under intimation to Audit.

2013-16
PARA NO. 05

19

(Taken afresh from Para No. 11/2003-07, 13/2007-09, 08/2009-13 and Current Memo No. 10)

Sub: Non production of records

A. Ref. Audit Para No. 11/2003-07

1. Register for service postage stamps
2. LTC register
3. Rent, electricity, water and telephone register
4. Register for long term and short term advances
5. Log book of Govt. vehicle alongwith history sheet of the vehicle maintained at AC office
6. Medical bill reimbursement registers

B. Ref. Audit Para No. 13/2007-09

1. Log book of vehicles

C. Ref. Audit Para No. 08/2009-13

1. Record of receipt of revenue in R/o Circle No. 44, 50 & 54

D. Ref. Current Audit Memo No. 10

The following Records/Documents for the period 01.04.2013 to 31.03.2016 were not provided to the Audit:

1. Files for allocation/renewal of license of FPS/KOD
2. Penalty Register/TR-5 stock Register/Postage stamp register
3. All Stock Register including Property and dead Stock Register
4. Income Tax calculation Performa along with supporting documents for 2013-14 & 2014-15
5. Liveries Account/OTA Register/ Postage Stamp Account
6. File regarding award of work for Public Information Signage Board in Circle's.

[Signature]

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(S. Usha)

PART II
CURRENT AUDIT PARAS
(2016-2021)

PART II
CURRENT AUDIT REPORT
(2016-2021)

PARA No. 1 (Ref: Audit Memo No. 10 dated 22/06/2021)
Sub: Outstanding amount of Margin Money

Attention is invited to Audit Para No.03/2013-16, wherein it was observed that the above amount has been found on since 19/04/2014. The amount was received on account of margin money payable to FPS holders under the scheme Antyodaya Anna Yojna (AAY).

Antyodaya Ann Yojna (AAY) is an Indian Govt. Sponsored scheme for the poorest families under this scheme the poorest of poor who are at the starving threshold are being provided 35 kg of food grains (25 kg wheat and 10 kg rice) a month at Rs.2/kg. or at Rs.3/kg respectively. The scheme was launched in Dec. 2000. The states/UTs are required to bear the distribution cost including margins to dealers and retailers as well as the transportation cost. Thus the entire food subsidy is passed on to the consumers under the scheme.

On test check of cash book maintained by the unit, it is observed that the amount of Rs.76169/- as margin money is still lying as closing balance as on 31/03/2021.

In this regard, the following information was sought from the unit.

- (i) The reasons for not disbursing the amount till Date even after a lapse of 7 years
- (ii) Bank statements related to current account No.31799420527 and bank reconciliation statements for the audit period

The department is advised to:

1. trace out the name of FPS and disburse the same amount under intimation to audit.
2. Provide copy of bank account (No. 31799420527) statement and reconciled with cash book

PARA No. 2 (Ref: Audit Memo No. 11 dated 22/06/2021)
Sub: Outstanding contingent advance

During the scrutiny of contingent advance register provided by the unit for the period 2019-21, it is observed that advance for Rs.70,000/- was drawn during the financial year 2020-21 vide Bill No.ACB/08 dated

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24/04/2018, on account of advance payment for incurring expenditure on distribution of food grains door step distribution of SFAs at Covid-19 containment zones. The same is not adjusted till date as per records.

As per Rule 162 of Receipt & payment Rules, in no case, submission of the detailed bill be delayed beyond the end of the month following that in which the advance was drawn.

The outstanding contingent advance may be got adjusted at the earliest under intimation to audit.

PARA No. 3 (Ref: Audit Memo No. 14 dated 24/06/2021)
Sub: Irregularities in Pay fixations/Increments

During the test check of pay fixation cases in the Service Books maintained by the unit, some irregularities are observed in the following cases:

1. Ms. Neeru Satsangi, Sr. Asstt.

The official was promoted from the post of LDC/Jr. Asstt. (BP drawn from 01/07/2013: Rs.7640/- +GP:1900) to the post of UDC/ Sr. Asstt w.e.f. 15/10/2013. Her pay was fixed w.e.f. 15/10/2013 in the post of UDC/Sr. Asstt. at Rs.7930/-+ GP 2400/- by HOO, GBSSS, CR Park, New Delhi-19.

She had availed herself of Maternity Leave for 180 days from 03/12/2013 to 03/06/14 and CCL for 290 days from 04/06/2014 to 23/03/2015. The increment due on 01/07/2014 was not granted with the remarks "No increment was allowed as the official was on Child Care Leave on 01/07/2014." Further increment was granted on 01/07/2015 at Rs.8240/+GP:2400/-

As per FR-26, all kinds of leave, other than Extra Ordinary Leave taken otherwise than on medical certificate, counts for increment. Accordingly the leave granted to the official i.e., Maternity leave and Child Care Leave, counts for increment due w.e.f. 01/07/2014, with financial benefits from the date of her actual joining.

The case may be reviewed as per above observation, after due verification of facts and figures, under intimation to audit.

2. Meena Malhotra, Jr. Asstt.

On going through the Service Book of the official, it is observed that the official was on EOL on private affairs/without medical certificate or any other kind of leave on most part of her service. As per FR-26, Extra Ordinary Leave taken on private affairs/without medical certificate, does not count for increment.

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The Service Book of the official is not maintained properly, many of the leave entries are not attested by any of the officer, Annual Service verification is not done properly, and no service verified w.e.f. 11/08/2014. Increments are allowed without conducting Annual Service Verification.

Further, following irregularities were observed in the annual increments/pay fixations granted to the official:

Sl. No.	Date of Increment/ Period	BP Drawn as per Service Book (Rs.)	BP Due As per Rule (Rs.)	Remarks
1	Pay as on 01/07/02 in the Pay scale 3050-4590	3575	3575	With DNI 01/07/2003
2	01/01/06	3575	3575	The official was on EOL on Pvt. Affairs from 22/06/03 to 18/05/06. As per 5 th CPC Rules, the qualifying service for periodical increment was one year and as per FR-26, for the purpose of arriving next date of increment, the total of all such periods as do not count for increment in that time scale shall be added to the normal date of increment. Accordingly the DNI will be on 28/05/06 and not 19/05/06.
3	19/05/06-27/05/06	3650	3575	
4	28/05/06-31/12/06	3650	3650	
5	01/01/06	6650+1900	6650+1900	6 th CPC Revision
6	28/05/06	6910+1900	6650+1900	As per Rule 10 of CCS (RP) Rules 2008, qualifying service for increment was 6 months and there was uniform date of annual increment i.e., 1 st July every year. The official was on EOL on Pvt. Affairs from 22/06/03 to 18/05/06. Qualifying service of less than six months on account of EOL (without medical certificate) between 1 st July of the previous year till 30 th June of the year under consideration shall have the effect of postponing the increment to 1 st July of the next year. The same stipulation will also be applicable to those cases where the increment became due on 1.7.2006 (DOPT OM dated 2 nd July 2010)
7	01/07/07	7180+1900	6910+1900	
8	01/07/08	7460+1900	7180+1900	
9	01/07/14	7600+1900	7460+1900	EOL on Pvt. Affairs from 17/08/08 to 26/04/13
10	01/07/15	7890+1900	7740+1900	7 th CPC Revision
11	01/01/16	25200	25200	

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12	01/07/16	26000	25200	EOL on Pvt. Affairs from 10/12/15 to 16/02/16, from 30/05/16 to 28/06/16 and 09/05/17 to 28/07/17. As per CCS (RP) Rules 2016, the qualifying period for earning an increment is 6 months on 1 st July.
13	01/07/17	26000	26000	With financial benefit from the date of actual joining i.e. 29/07/17
14	29/07/17	26800	26000	No increment to be granted w.e.f.29/07/17
15	01/07/18	27600	26800	The increment on 01/07/18 was not available in service book, but the same granted as per PBR. The official was paid upto 10/2018 as per PBR. No records after that date is available.
EOL on Pvt. Affairs from 29/10/18 to 25/01/19, not joined till date as per records.				

As per above observation, overpayment of pay and allowances has been made to the official since 19/05/2006.

Since the service records of the official are not maintained properly, and many entries of short spells of EOL on private affairs and service verifications are not attested by any competent signatory, the amount of overpayment could not be ascertained by the audit. Action may be initiated to update the leave records and review the pay fixations on the basis of leave taken by the official and drawn statements from previous departments. Thereafter, recovery of overpayment may be made under intimation to audit.

PARA No. 4 (Ref: Record Memo No. 9 dated 21/06/2021)
Sub: Deficiencies in POS operation

The audit has sought following information regarding POS operation during the audit period.

1. Dates from which the POS was started in the AC New Delhi and dates till which the same was in operation (including information of relevant Circle offices, if any) .
2. Bank reconciliation statements in respect of POS operation.

In the reply submitted by unit, as POS was installed in AC New Delhi on 18.03.17 and last operated on 9.01.20. MDR charges on transactions upto 1 Laks done through POS machine was borne by GOI. But in terms of extent guidelines effective from 01.01.20, GOI will not bear the MDR charges irrespective of the amount, consequently MDR charges of Rs.49.56 paise is outstanding on transactions done through POS machine.

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Further Bank reconciliation statement of POS operations has not been provided by the unit.

In the absence of records from the circle office regarding transactions through POS installed at different locations in the department, audit is not in a position to arrive at exact figure received by the different circle /branch.


AC (New Delhi), F&S is advised to obtain necessary records from the circle/branch where POS machines were installed so that correct amount received through POS machine can be ascertained and the same required to be reconciled with bank statement under intimation to audit.

PARA No. 5 (Ref: Record Memo No. 1-7 dated 16/06/2021 & Memo No. 09 dated 21/06/21)

Sub:- Non-Production of Records.

1. The following records were not provided for scrutiny: -
2. GAR-6 stock Register
3. Bank Reconciliation Statement
4. Imprest Register(permanent)
5. Newspaper/Telephone Reimbursement Register
6. Record related to imposing of penalty on FPS.

The same may be provided to next audit.


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Inspecting Audit Officer/AO
AUDIT PARTY NO. XXI

PART-III
TEST AUDIT NOTES (2016-21)

TAN No. 01 (Ref: Audit Memo No. 13, dated 24/06/2021)
Sub: Deficiency in maintenance of Service Books

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

1. **Photograph:** Vide GID below SR 197, a photograph of the Government servant is to be affixed on the right hand corner of the Service Book. However in some cases the photographs are not attested or very old.
2. **Nomination for different purposes-** Nominations on account of Retirement/Death Gratuity, GPF, UTGEIS, Details of family members should be obtained from each and every government employee, after acceptance of competent authority, the entries of the same should be made in the Service Book of the concerned official. But the same was not found in some service books. Common Nomination Form for retirement benefits (Form No.I) be filled and attached.
3. **Service Book to be shown to the official every year** – As per SR 202, the Service Book is required to be shown to the official every year and his signature obtained in token of his perusal. However this is not being done in the unit.
4. **Attestation/Re-attestation** – The particulars of each government servant at the first page of service book should be re-attested after every five years with dated signature by the competent authority.
5. **Aadhar No.-**Entry of Aadhar Number has not been made in most service books as per instructions circulated by the Pr. Secretary (Finance), Finance Department, Govt. of NCT of Delhi vide No.F.3(03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015.
6. **Inspection of 10% of Service Book by the Head of Office-** As per GOI decision (1) being SR 199-the Head of Office is required to scrutinize at least 10 per cent of the Service Books maintained in an office by the authorized subordinate officer, every year and initial them in a token of having done so in order to ensure that they are maintained properly and accordingly to instructions.
7. **Annual Service Verification:** As per Rule 288 (1) of GFR-2107, Service Books maintained in the establishment **should be verified every year** by the Head of Office who, after satisfying himself that the services of Government servants concerned are correctly recorded in each Service Book shall record the certificate in this regard. However, the Service verification is not being done annually and the same is pending for a long period. For eg:

1	Sh. Ravi Dutt, UDC	Completed upto 31/12/16
2	Sh. Net Ram, Peon	Completed upto 16/04/15
3	Smt.Hoshiyari, Gp-D Non-Peon	Completed upto 30/06/13
4	Smt. Meena Malhotra, LDC	Completed upto 11/08/14

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8. Verification and communication of qualifying service after 18 years of service or 5 years before retirement.- As per Rule 32 of CCS (Pension) Rules, on completion of 18 years or 5 years before the date of retirement, whichever is earlier, verification of services of the Government servant concerned should be completed and a certificate of verification issued to him in the prescribed form (Form 24). However the service has not been got verified in any case.

Rectification of above lapses may be done and shown to next audit.

TAN No. 02 (Ref: Audit Memo No. 15, dated 25/06/2021)

Sub: Shortcomings in contingency bills

On test check of contingency bills, it is observed that the following bills have been passed for payment. However, there is no record of entry and verification of the bills by the competent authority found ;

Sl.No.	Bill no. & date	Type of bill
1.	CB/154 15/3/19	Water
2.	CB/160 26/3/19	Binding
3.	CB/180 18/3/20	Water bill
4.	CB/181 18/3/20	Water bill
5.	CB/178 13/3/20	Electricity bill
6.	CB/177 13/3/20	MTNL
7.	CB/144 25/3/21	Conveyance
8.	CB/138 16/3/21	Service charges
9.	CB/137 16/3/21	Conveyance

As per Receipt and Payment Rules, the officer to whom such claims are submitted, shall be responsible for completing the necessary formalities and for making the payment with due expedition.

Rectification of above lapses may be done and shown to next audit.

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TAN No. 03 (Ref: Audit Memo No. 16, dated 25/06/2021)

Sub: Deficiency in maintenance of various registers

On test check of various mandatory registers maintained by the unit for the audit period 2016-21, some deficiencies are observed as detailed under:

(1) Stock Registers (Consumable)

- (i) No page counting certificate was recorded on the first page of the register.
- (ii) Many of the entries were not signed by the HOO/controlling officer.
- (iii) Dates of Purchase were not mentioned in some entries.
- (iv) Physical verification of stores has not been conducted by the unit, as required as per GFR.

(2) Pay Bill Registers

- (i) The mandatory information/details of employees required to be recorded on the upper left side of each page in all the PBRs. Grade Pay/Pay Level, which decides the rate of some allowances and subscriptions, of many of the employees are not mentioned during 2016-17, 2017-18, 2018-19.


(3) Combined register of Telephone/Electricity/Water/CEA/Medical Bills

- (i) The entries are not being signed by any competent signatory.
- (ii) Mandatory information like Billing cycle/meter reading, Meter No./Telephone No., office to which pertains etc. are not recorded in respect of Telephone/Electricity/Water Bills.
- (iii) Important details in respect of Medical Reimbursement bills such as name of patient, relation with Govt. Servant., period of treatment, name of Hospital etc. are not recorded.
- (iv) In the case of Children Education Allowance bills, Names of children, whether 1st/2nd child, Academic Year and class in which studying etc. are not given.

(4) LTC Register

- (1) LTC Bill details, information such as date of commencement of journey, details of family members availing LTC etc. are not recorded.

The registers are to be maintained properly to check the correctness of payments and also to avoid any duplicacy in making payment of the relevant period. Rectification of above lapses may be done and shown to next audit.


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