

4/12

Government of NCT of Delhi
Directorate of Audit,
4th Level, 'C' Wing, Delhi Secretariat, New Delhi
(Audit Party No.15)

AUDIT REPORT of

Office of the Assistant Commissioner (SW)
District South-West, Food & Supplies Department, GNCTD
Pandit Deep Chand Sharma Sahkar Bhawan,
Marble Market, Sector-20, Dwarka, New Delhi-110075
[Audit-HQ file no. 22/1] - (PAO-I changed to PAO-III)
for the period 2019-20 to 2020-21

Introduction :-

Pursuant to List S.No.1 of the *Internal Audit Programme* below Order no.104 below letter no.F.2/ Audit/ Programme/2021-22/285-286 dated 20.01.22 issued by the Directorate of Audit (HQ), GNCTD, internal audit of accounts of the **Office of AC (South-West), Food & Supplies Department, GNCTD, Pandit Deep Chand Sharma Sahkar Bhawan, Marble Market,, Sector-20, Dwarka, New Delhi-110075 --- [Audit-HQ file no. 22/1] - (PAO-I changed to PAO-III)** was conducted for the period **2019-20 to 2020-21 (2 years)** by the field Audit Party No.15 comprising of Sh.R Jacob, Sr.AO & IAO-15 and Ms.Sireesh Kusum, AAO & IAAO-15 (remained on leave from 28.01.22 to 16.02.22) during **31.01.22 to 25.02.22** (except 05,12,19..02.22,-Sat; 06,13,20.02.22-Sun; and 16.02.22-GH-Guru Ravidass Jayanti) - **with total 19 working days.**

Aim & Objectives :-

The main objective of Office of Assistant Commissioner, District South-West, Food & Supplies Department, GNCTD is to manage public distribution system and regulate supply & distribution of essential commodities in all eight (08) Circles falling under its jurisdiction with a view to enforce Essential Commodities Act, 1955.

Following are the eight (08) number of sub divisions (Circles) :-

- (a) Circle-32 - Uttam Nagar.
- (b) Circle-33 - Dwarka
- (c) Circle-34 - Matiala
- (d) Circle-35 - Najafgarh
- (e) Circle-36 - Bijwasan
- (f) Circle-37 - Palam
- (g) Circle-38 - Delhi Cantonment
- (h) Circle-39 - Rajender Nagar

H.o.D / H.o.O / D.D.O / Cashier :-

The following officials have served as HoD/HoO/DDO/ Cashier's during the aforesaid audit period :-

S.No.	Name of the Officer	Designation	Period	
			From	To
<u>Head of Department (HoD)</u>				
	Unit's HQ-level information			

23/02/22

63/c

S.No.	Name of the Officer	Designation	Period	
			From	To
<u>Head of Office (HoO)</u>				
1	Sh.KB Babbar	Asstt Comm	23.02.2019	10.12.2019
2	Sh.KP Suhag	Asstt Comm	11.12.2019	25.09.2020
3	Sh.Deshraj Singh	Asstt Comm	26.09.2020	16.09.21
4	Sh.Rajeev Chhabra	Asstt Comm	17.09.21	Till-date
<u>D.D.O.</u>				
1	Sh.MS Dahiya	FSO	11.03.2019	07.01.2020
2	Sh.Arup Ghosh	AAO	07.01.2020	30.06.2020
3	Ms.Kusum Lata	AAO	01.07.2020	Till-date
<u>Cashier</u>				
01.	Sh.Mahesh	Sr.Asstt	01.04.2019	Till-date

Budget allocations and expenditure :-

Following was the budget allocation and expenditure for the aforesaid audit period :-

Year	Plan	Budget Allotted	Expenditure	Excess	Savings
2019-20	Plan	NIL	NIL	NIL	NIL
2020-21	Plan	NIL	NIL	NIL	NIL

Year	Non-Plan	Budget Allotted	Expenditure	Excess	Savings
2019-20	Non-Plan	3,29,52,500	3,19,48,901	10,03,599	0
2020-21	Non-Plan	3,62,83,500	3,58,83,485	4,00,015	0

Vacancy statement :-

Staff strength of the aforesaid unit is as under :-

S No	Name of the post	Number of post		
		Sanctioned	Filled	Vacant
1	Group-A	1	1	0
2	Group-B	31	17	14
3	Group-C	32	15	17
4	Group-D	11	0	11
	Total	75	27	48

Statutory Audit :-

Statutory audit of the aforesaid unit has conducted by AG (Audit) Delhi for the period of 2016-2018 ; but its report not made available to current audit.

[Handwritten signature]

62/c

Maintenance of Records :-

Subject to the points & remarks in the 'Inspection Report' (current and previous-outstanding audit paras/ memos), the general condition of accounts appears to be satisfactory.

Previous Audit report --- (for the period from 2004-05 to 2018-19) :-

As per pervious audit report, **17 (13+4=17) old audit paras** were outstanding with recoveries to the tune of **Rs.2,91,405/-**. Out which :-

- (a) Unit has furnished complete/part clarifications/documents/compliance for **07** wherein recovery amount of **Rs.7,954/-** was highlighted, which were accordingly dropped. ;
- (b) Compliance to the remaining **10 audit memo's** were not furnished.
- (c) As such, balance remains as **10 (17+7=10)** outstanding paras, which has been incorporated in the current audit report as :-
 - (i) **10 Paras** below PART-I with recoverable amount as **Rs.2,83,451/-**. ; and
 - (ii) **NIL TAN** below PART-I with recoverable amount as **Rs.NIL**.

Summary of the aforesaid outstanding Previous audit paras is as under :-

PART – I (A) : OLD OUTSTANDING --- PARAS --- (2004-2019)

S. No	Start year	End year	Old Audit Para / TAN No	New Report Para Nos.	New Report TAN Nos.	Subject	Recovery pointed out as per Audit Memos	Recovery dropped on the spot on the basis of clarifications / documents furnished	Recovery effected / made on the spot	Balance recovery reflected in Audit Paras (7-8-9=10)	Remark / Status at the completion of the current audit
1	2	3	4	5	6	7	8	9	10	11	12
1	2004	2008	1	-----	1	Income-Tax	18,495	0	0	18,495	Outstanding
2	2008	2010	2	-----	2	Irregular payment of Deputation Allowance to the FSO	50,000	0	0	50,000	Outstanding
3	2008	2010	3	-----	3	Short recovery of income-tax to the tune of Rs.22,525/-	22,525	0	0	22,525	Outstanding
4	2008	2010	4	-----	-----	Non-conducting of inspections by the FSOs/Inspectors	0	0	0	0	Settled
5	2008	2010	5	-----	-----	Non-Production of Records	0	0	0	0	Settled
6	2013	2016	6	-----	4	Recovery of DGEHS amounting to Rs.21650	7,150	0	0	7,150	Outstanding
7	2013	2016	7	-----	5	Income-Tax	8,278	0	3925	4,353	Outstanding
8	2013	2016	8	-----	6	Recovery of TDS amounting to Rs.1,80,928/- due to non-deduction on payment of Rent bills	1,80,928	0	0	1,80,928	Outstanding
9	2016	2019	1	9	7	Discrepancies in accounting receipts of department	0	0	0	0	Outstanding
10	2016	2019	2	10	-----	Short deduction of income-tax amounting to Rs.4029/- during 2018-19	4,029	0	4,029	0	Settled
11	2016	2019	3	11	8	Non-deposit of unclaimed security deposit amount of Rs.3,10,000/- to Government account	0	0	0	0	Outstanding
12	2016	2019	4	12	9	Irregularities in maintenance of Cash Book	0	0	0	0	Outstanding
13	2016	2019	5	13	10	Non-production of records	0	0	0	0	Outstanding
Total (Paras) =							2,91,405	0	7,954	2,83,451	

25/02/22

61/c

PART - I (A) : OLD OUTSTANDING --- TEST AUDIT NOTES (TAN) --- (2004-2019)

1	2016	2019	1	----	----	Improper maintenance of Pay Bill Register since the period 2016-17 to 2018-19	0	0	0	0	0	Settled
2	2016	2019	2	----	----	Scrutiny of Stock Registers	0	0	0	0	0	Settled
3	2016	2019	3	----	----	Shortcomings in Service Books	0	0	0	0	0	Settled
4	2016	2019	4	----	----	Non-maintenance of LTC claim Register	0	0	0	0	0	Settled
Total (TAN) =							0	0	0	0	0	
											Grand Total = 17	
											Merged = -0 = 17	
											Bifurcated = +0 = 17	
											Settled = 7	
											Net Bal'nc = 10	
											Paras O/s = 10	
											TAN O/s = 0	

Current audit report --- (for the period from 2019-20 to 2020-21) :-

During the course of current audit, **19 audit memos** highlighting various irregularities were issued with recoveries to the tune of **Rs.16,20,843/-**. Out which :-

- (a) Unit has furnished complete/part clarifications/documents/compliance for **03 memos** wherein recovery amount of **Rs.2,04,151/-** was highlighted, which were accordingly dropped. ;
- (b) Compliance to the remaining **16 audit memo's** were not furnished.
- (c) As such, balance remains as **16 (19-3=16)** outstanding paras, which has been incorporated in the current audit report as :-
 - (i) **12 Paras** below PART-II with recoverable amount as **Rs.14,14,299/-** ; and
 - (ii) **04 TAN** below PART-III with recoverable amount as **Rs.NIL**.

Summary of the aforesaid outstanding Current audit paras is as under :-

PART - II (B) : CURRENT AUDIT --- PARAS --- (2019-20 to 2020-21)

S. No	Start year	End year	Audit Memo No	New Report Para Nos.	New Report TAN Nos.	Subject	Recovery pointed out as per Audit Memos	Recovery dropped on the spot on the basis of clarifications / documents furnished	Recovery effected / made on the spot	Balance recovery reflected in Audit Paras (7-8-9=10)	Remark / Status at the completion of the current audit
1	2	3	4	5	6	7	8	9	10	11	12
1	2019	2021	1	----	----	Furnishing of records, information, certificates, bank details, etc.	0	0	0	0	Settled
2	2019	2021	2	----	2	Bill Register (GAR-9)	0	0	0	0	Outstanding (as TAN)
3	2019	2021	3(A)	4	----	Income-Tax	65,873	0	0	0	Outstanding (as Para)
			3(A)	----	----		1,88,512	0	0	0	
					2,54,385		2,04,151	0	50,234		
4	2019	2021	4	----	3	Pay Bill Register (GAR-17 & GAR-18)	0	0	0	0	Outstanding (as TAN)
5	2019	2021	5	1	----	Cash-Book - (GAR-3)	0	0	0	0	Outstanding (as Para)
6	2019	2021	6	3	----	GAR-7 - Bank Challans	0	0	0	0	Outstanding (as Para)
7	2019	2021	7	2	----	GAR-6 Receipt Book - (erstwhile TR-5)	0	0	0	0	Outstanding (as Para)

[Handwritten signature]

6/2

PART - II (B) : CURRENT AUDIT --- PARAS --- (2019-20 to 2020-21)

S. No	Start year	End year	Audit Memo No	New Report Para Nos.	New Report TAN Nos.	Subject	Recovery pointed out as per Audit Memos	Recovery dropped on the spot on the basis of clarifications / documents furnished	Recovery effected / made on the spot	Balance recovery reflected in Audit Paras (7-8-9=10)	Remark / Status at the completion of the current audit
1	2	3	4	5	6	7	8	9	10	11	12
8	2019	2021	8	-----	1	Service Book	0	0	0	0	Outstanding (as TAN)
9	2019	2021	9	7	-----	Pay Fixation	11,250	0	1,513	9,737	Outstanding (as Para)
10	2019	2021	10	8	-----	Short deduction of UTGEIS subscription	1,440	0	0	1,440	Outstanding (as Para)
11	2019	2021	11	5	-----	Bank account in the name of DDO	0	0	0	0	Outstanding (as Para)
12	2019	2021	12	-----	-----	Service Postage Stamps Account Register	0	0	0	0	Settled
13	2019	2021	13	9	-----	Stock Registers	0	0	0	0	Outstanding (as Para)
14	2019	2021	14	6	-----	Non-deposit of lapsed deposits of Rs.13,52,888/- + its accrued interest	13,52,888	0	0	13,52,888	Outstanding (as Para)
15	2019	2021	15	11	-----	Electricity charges expenditure	0	0	0	0	Outstanding (as Para)
							0	0	0	0	
							0	0	0	0	
16	2019	2021	16	10	-----	Penalties & renewal amount records	0	0	0	0	Outstanding (as Para)
17	2019	2021	17	-----	4	Contingency expenditures	0	0	0	0	Outstanding (as TAN)
18	2019	2021	18	12	-----	Non-Production of records	0	0	0	0	Outstanding (as Para)
19	2019	2021	19	-----	-----	Telephone bills	880	0	880	0	Settled
				12	4	Total (Paras) =	16,20,843	2,04,151	2,393	14,14,299	

PART - III : CURRENT AUDIT --- TEST AUDIT NOTES (TAN) --- (2019-20 to 2020-21)

1	2019	2021	8	-----	1	Service Book	0	0	0	0	Outstanding (as TAN)
2	2019	2021	2	-----	2	Bill Register (GAR-9)	0	0	0	0	Outstanding (as TAN)
3	2019	2021	4	-----	3	Pay Bill Register (GAR-17 & GAR-18)	0	0	0	0	Outstanding (as TAN)
4	2019	2021	17	-----	4	Contingency expenditures	0	0	0	0	Outstanding (as TAN)
						Total (TAN) =	0	0	0	0	
											Total = 19
											Merged = -0 = 19
											Bifurcated = +0 = 19
											Settled = 3
											Net Bal'nc = 16
											Paras O/s = 12

93 25/02/22

59/2

PART – II (B) : CURRENT AUDIT --- PARAS --- (2019-20 to 2020-21)

S. No	Start year	End year	Audit Memo No	New Report Para Nos.	New Report TAN Nos.	Subject	Recovery pointed out as per Audit Memos	Recovery dropped on the spot on the basis of clarifications / documents furnished	Recovery effected / made on the spot	Balance recovery reflected in Audit Paras (7-8-9=10)	Remark / Status at the completion of the current audit
1	2	3	4	5	6	7	8	9	10	11	12
										TAN O/s = 4	

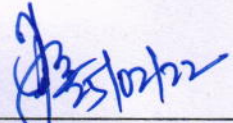
Audit Disclaimer :-

Current audit has been done purely on test-check basis. Short-comings pointed-out are illustrative only and not exhaustive ; it is suggestive & indicative only. Aforesaid auditee Unit is requested to investigate & process further all matters in detail and take corrective steps in respect of all its related aspects.

Whilst the instant '*Inspection Report*' have been prepared purely in good faith and on the basis of information's furnished and made available to Audit by the aforesaid auditee Unit, it is not and does not purport to be comprehensive. The Audit Department, GNCTD or its officers or employees expressly disclaims any responsibility or liability for the accuracy, reasonableness or completeness of, or for any errors, omissions or misstatements, negligent or otherwise, relating to the report or any representation or warranty, express or implied, with respect to the information contained in this '*Inspection Report*'.

Therefore, factual inaccuracies, if any, noticed in the report may immediately be communicated to Audit Party No.15 / Directorate of Audit (HQ),GNCTD by aforesaid auditee Unit along with its relevant confirmatory documentary supports.

Signature of IAO-15 :
 Name of IAO-15 :


 (Sh.R.Jacob, Sr.AO)

58/2

PART – I (A) : OLD OUTSTANDING --- PARAS --- (2004-2019)

S. No	Start year	End year	Old Audit Para / TAN No	New Report Para Nos.	New Report TAN Nos.	Subject	Recovery pointed out as per Audit Memos	Recovery dropped on the spot on the basis of clarifications / documents furnished	Recovery effected / made on the spot	Balance recovery reflected in Audit Paras (7-8-9=10)	Remark / Status at the completion of the current audit
1	2	3	4	5	6	7	8	9	10	11	12
1	2004	2008	1	-----	1	Income-Tax	18,495	0	0	18,495	Outstanding
2	2008	2010	2	-----	2	Irregular payment of Deputation Allowance to the FSO	50,000	0	0	50,000	Outstanding
3	2008	2010	3	-----	3	Short recovery of income-tax to the tune of Rs.22,525/-	22,525	0	0	22,525	Outstanding
4	2008	2010	4	-----	-----	Non-conducting of inspections by the FSOs/Inspectors	0	0	0	0	Settled
5	2008	2010	5	-----	-----	Non-Production of Records	0	0	0	0	Settled
6	2013	2016	6	-----	4	Recovery of DGEHS amounting to Rs.21650	7,150	0	0	7,150	Outstanding
7	2013	2016	7	-----	5	Income-Tax	8,278	0	3925	4,353	Outstanding
8	2013	2016	8	-----	6	Recovery of TDS amounting to Rs.1,80,928/- due to non-deduction on payment of Rent bills	1,80,928	0	0	1,80,928	Outstanding
9	2016	2019	1	9	7	Discrepancies in accounting receipts of department	0	0	0	0	Outstanding
10	2016	2019	2	10	-----	Short deduction of income-tax amounting to Rs.4029/- during 2018-19	4,029	0	4,029	0	Settled
11	2016	2019	3	11	8	Non-deposit of unclaimed security deposit amount of Rs.3,10,000/- to Government account	0	0	0	0	Outstanding
12	2016	2019	4	12	9	Irregularities in maintenance of Cash Book	0	0	0	0	Outstanding
13	2016	2019	5	13	10	Non-production of records	0	0	0	0	Outstanding
Total (Paras) =							2,91,405	0	7,954	2,83,451	

PART – I (A) : OLD OUTSTANDING --- TEST AUDIT NOTES (TAN) --- (2004-2019)

1	2016	2019	1	-----	-----	Improper maintenance of Pay Bill Register since the period 2016-17 to 2018-19	0	0	0	0	Settled
2	2016	2019	2	-----	-----	Scrutiny of Stock Registers	0	0	0	0	Settled
3	2016	2019	3	-----	-----	Shortcomings in Service Books	0	0	0	0	Settled
4	2016	2019	4	-----	-----	Non-maintenance of LTC claim Register	0	0	0	0	Settled
Total (TAN) =							0	0	0	0	
										Grand Total = 17	
										Merged = -0 = 17	
										Bifurcated = +0 = 17	
										Settled = 7	
										Net Bal'nc = 10	
										Paras O/s = 10	
										TAN O/s = 0	

Photocopies of the old paras + TAN are enclosed herewith

58/2

2019-21

PART-I

57/c

Previously stopped

PART-I
(OLD OUTSTANDING PARAS)
CURRENT AUDIT REPORT OF FOOD & SUPPLIES DEPARTMENT
SOUTH WEST DISTT. QUTUB INSTITUTIONAL AREA, NEW DELHI

2004-2008

PARA NO-I

Subject: In view of Performance Audit

Para 010

Following statistical data about number of cards, number of FPS, and number of KOD's in each circle As on 31-03-2008 have been produced by the unit:-

Circle NO	No of Cards	No of FPS	No of KOD
09	15941	26	36
10	13758	24	32
11	13978	27	32
31	30373	43	42
32	28041	47	42
Total	102091	167	184

In view of reply submitted
settled
14/07/08

From the information provided the Audit following points noticed:-

1. Number of FPS and KOD in each circle was not in proportion of card holders. In the case of circle No-31 Number of card holders was 30373 and number of FPS 43 and KOD 42, Where as number of Card holder in circle number 32 was 28041 but number of FPS 47 and KOD 42 Number of FPS and KOD should be on the basis of number of card holder but this point has not been considered while giving license for FPS and KOD.
2. IT has also been noticed that as per norms for setting up of FPS and KOD notified vide order no-F-28(4)97-F&S (P&C) 1003at 29-08-97 and order no F-28(4) 97-F&S (P&C) /83 dated 13-01-2000 respectively a new FPS is to be notified for a minimum of 1000 cards and new KOD for a minimum of 850 cards. As per data provided to Audit excess number to FPS and KOD in each circle is functioning as detailed below:-

Circle No	No of Cards	F.P.S.			K.O.D		
		Admissible	Actual	Excess	Admissible	Actual	Excess
09	15941	15	26	11	18	36	18
10	13758	13	24	11	16	32	16
11	13978	13	27	14	16	32	16
31	30373	30	43	13	35	42	7
32	28041	28	47	19	32	42	10
Total	102091	99	167	68	117	184	67

Excess numbers of licenses have been issue to 68 FPS and 67 KOD under F&S southwest Distt. without following the orders/ instructions issued from time to time, which requires clarification.

Information regarding allocation and lifting of food grains and Kerosene and number of APL Cards, BPL Cards and AAY Cards in r/o all circles has been asked vide memo no. 1A dated 29.05.08 and subsequent reminders dated 05.06.08 and 09.06.08, but department has not produced the required information.

24/02/22

5/10

2019-21
Page - 01

27
28
29
30

2 2

NO-2

Subject: Income Tax

During the scrutiny of Income Tax assessment sheets and connected records for the audit period 2004-08 following discrepancies were noticed. Details of the calculations has already been intimated vide memo no. 5 dated 29.05.08. The necessary recoveries to the effect may be made from the officials concerned as detailed below after due verification and under intimation to audit.

v/c

S.No.	Year	Name & Design.	Taxable Income	Tax Calculated Minus Rebate	Tax Paid	Balance Tax to be Recovered	Remarks
1)	2004-05	Sh. R.N. Kanojia, FSO	168480	9735	6960	2775	Due to wrong calculation of HRA exemption U/S 10(13A)
2)	-do-	Sh. A.S. Kalonia, UDC	116710	1001	Nil	1001	Due to wrong calculation of HRA exemption U/S 10(13A)
3)	-do-	Sh. D.V. Sharma, FSO	157388	5208	661	4347	Taxable income exceeds Rs. 1,50,000/-, hence rebate 15% on Savings
4)	-do-	Ms. Lalita Bhatia, FSO	183099	9109	5630	3479	Rs. 11,000/- donation not admissible.
5)	2005-06	Sh. Chandra Shekhar, FSO	128226	2879	1318	1561	Due to wrong calculation of HRA exemption U/S 10(13A)
6)	-do-	Sh. Mrityunjya Kumar, Insp.	109373	956	Nil	956	Due to wrong calculation of HRA exemption U/S 10(13A)
7)	-do-	Sh. D.V. Sharma, FSO	109408	960	Nil	960	Income Tax not deducted as per record.
8)	-do-	Sh. P.C. Sahoo, Insp.	107640	779	Nil	779	Due to wrong calculation of HRA exemption U/S 10(13A)
9)	2006-07	Sh. C.P. Sharma, UDC	103566	364	Nil	364	Due to wrong calculation of HRA exemption U/S 10(13A)
10)	-do-	Sh. Chandra Shekhar, FSO	108680	885	665	220	Due to wrong calculation of HRA exemption U/S 10(13A)
11)	-do-	Sh. A.S. Kalonia, UDC	102991	305	Nil	305	Due to wrong calculation of HRA exemption U/S 10(13A)
12)	-do-	Sh. A.K. Gulati, Insp.	115183	1548	Nil	1548	Due to wrong calculation of HRA exemption U/S 10(13A)
13)		TOTAL RECOVERY				18495	

21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60
61
62
63
64
65
66
67
68
69
70
71
72
73
74
75
76
77
78
79
80
81
82
83
84
85
86
87
88
89
90
91
92
93
94
95
96
97
98
99
100

cess:
orde
I
nds ar
ed 05

~~Previously stopped~~

25
26
27
28
29

PARA-3

Non Production of Records

Following records were not produced to Audit for verification:

- ~~1. TALETC Register~~
- ~~2. Electricity Water Register~~
- ~~3. Livers Register~~
- 4. A.M.C. file of Photocopier, Computer, etc.
- ~~5. Log book and history Sheet of vehicle~~
- 6. Property Register.
- 7. Photocopier Register
- 8. Spouse information of following officials:-
 - ~~a. Shri M.M. Sharma, Inspector~~ *removed*
 - ~~b. Shri Deshak Kumar, Inspector~~ *removed*
 - c. Shri Netram, PCC *removed*
 - ~~d. Shri Tarachand, LDC~~ *removed*
 - e. Shri Daya Prakash, cl-IV *removed*
 - f. Smt Murali, cl-IV *removed*
 - g. Smt kamna Kapoor, LDC *removed*

3

3

get Meed
Updated

IAOTAP 33
Sentral Sharma

Property Register

24/02/22

54/c

2019-21
Page-02

**PART-II
CURRENT REPORT**

**Para No. 01 Irregular payment of Deputation Allowance to the FSOs
(Audit Memo No. 03 Dated: 06-08-10)**

During the course of audit and scrutiny of Pay Bill Registers it has been noticed that deputation allowance @ Rs.500/- p.m. is being paid to the Food & Supplies Officers (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. Therefore the payment of deputation allowance without any specific order is irregular and needs to be stopped immediately. The audit has requested vide its memo dated 04-08-2010, to provide the copy of the order vide which the payment of deputation allowance is being paid to the FSOs. No such order is made available to the audit to this effect. Therefore the payment already made to the under named FSOs may be recovered and deposited into the government account under intimation to audit after due verification.

Detail, showing the name, period and amount of the deputation allowance paid to the FSOs is given under:-

S. No.	Names of FSOs	Period for which deputation allowance paid	Amount paid
1.	Mange Ram	9/09 to 7/10	5500
2.	D N Chillar	1/10 to 2/10	1000
3.	K S Chugh	9/09 to 7/10	5500
4.	Amod Bhartwal	7/07 to 3/09	10500
5.	Sunil Pradhan	7/07 to 7/09	12500
6.	Randhir Singh	9/08 to 10/09	7000
7.	Kamaljeet Talwar	6/08 to 10/08	2500
8.	Daniel Masih	10/08 to 8/09	5500
	Total		50000

u.s.c

2019-21
Page-3

**Para No. 2 Short recovery of Income Tax to the tune of Rs.22525/-
(Audit Memo No. 02 Dated: 04-08-10)**

During the test audit and scrutiny of Income tax calculation sheets for the year 2008-09 & 2009-10, it has been observed that income tax to the tune of Rs.22525/- have been deducted short from the salaries from the under mentioned officials:-

2008-09

S. No.	Name & Designation	Tax Recoverable	Remarks/Reasons of recovery
1.	Randhir Singh, FSO	Rs.3991/-	Wrong calculation of Rent Rebate & less deduction of tax
2.	Tara Chand, LDC	Rs.1259/-	Tax not deducted
3.	M K Goel, Inspector	Rs.810/-	Tuition fee of Rs.8160/- paid but not taken into income
4.	Net Ram, Peon	Rs.2181/-	Tax not deducted
5.	Ms Raj Thawni, HC	Rs.1574/-	Tax not deducted
6.	Ms Pushpa Nagar, Inspector	Rs.1039/-	Wrong calculation of rent Rebate
7.	Devender Kumar, Inspector	Rs.7698/-	Tax not deducted
	Total	Rs.18585/-	

9 5

53/c

2009-10

S. No.	Name & Designation	Tax Recoverable	Remarks/Reasons of recovery
1.	Ms Vandna Moonga, UDC	Rs.1049/-	Wrong calculation of HRA Rebate
2.	Iqbal Singh, LDC	Rs.773/-	Wrong calculation of HRA Rebate
3.	Shish Pal, LDC	Rs.618/-	Tax less deducted
4.	Ms Kripal Kaur Bhatia, Inspector	Rs.128/-	Tax less deducted
5	Devender Kumar, Inspector	Rs.1372/-	Tax not deducted
	Total	Rs.3940	

The amount of income tax recoverable, detailed above, from the concern officials may be recovered and deposited into the government account and documentary proves of the same be shown to the audit.

Para No. 93 Excess Allotment of FPS and KOD
(Audit Memo No. 08 Dated: 09-08-10)

As per Circular number F.28 (4/208/ F & S/P & C/2071-2171 dated 30-05-08 issued by Joint Commissioner (P & C), Food Supplies & Consumer Affairs, Government has fixed norms for setting up of the FPSs and KODs vide order number F.28(4/97-F&S(P&C)/1003 dated 29-07-97 and order number F. F.28(4/97-F&S(P&C)/83 dated 13-01-2000 respectively where in a new FPS is to be notified for a minimum of 1000 cards and new KOD for a minimum 850 cards.

During the scrutiny of the information, provided by the department it has been observed that the FPSs & KODs were not allotted as per the norms referred above which resulted in excess allotment of FPSs and KODs, detail of which is given below: -

Circle No.	No. of Cards	No. of FPSs Admissible	Actual FPSs	No. of Excess FPSs	No. of KODs Admissible	Actual KODs	No. of Excess KODs
C-32	13122	13	40	27	15	31	16
C-33	17432	17	60	43	20	39	19
C-34	18511	18	41	23	21	36	15
C-35	22555	22	59	37	26	41	15
C-36	12597	12	34	22	14	27	13
C-37	21207	21	68	47	25	52	27
C-38	4675	04	15	11	05	17	12
C-39	10122	10	35	25	12	28	16
Total	120221	117	352	235	138	271	133

It is evident from the above-mentioned data that FPSs and KODs were not allotted in proportion to the number of cardholders, which resulted in large number of excess allotment i.e. 235 and 133 numbers of FPSs & KODs respectively during the year 2009-10. This observation was also made during the previous audit but the department is still not viewing the guidelines/norms issued by HQ as well as the observations of the audit seriously.

*Submitted in view of reply
Sanjiv Singh
1407/02/22*

(3) (6)

24/02/22

52/c

2019-21
P. Singh - 04

07
Para No. 04 Non-conducting of inspections by the FSOs/Inspectors
(Audit Memo No. 06 Dated: 09-08-10)

As per the guidelines of the Department of Food Supplies & Consumer Affairs, the FSO's are required to visit at least 75 fair price shops, 10 kerosene oil depot every month and maintain a diary indicating their visit to PDS outlets. The audit, vide its memo dated 02-08-10 has sought information regarding details of inspections, conducted by the inspectors/FSOs/Ac during the year 2007-10. As per the information provided by the department, only the Assistant Commissioner has conducted 37 numbers of inspections during the year 2009-10.

As the information of inspections conducted by the FSOs and the inspectors was not made available to the audit therefore the audit was not in a position to assess that whether the inspections were conducted or not by the FSOs/Inspectors. The higher authorities of the department may direct the concerned FSOs and inspectors for conducting regular inspections of FPS/KOD and maintain the diary for the same which will help the department to assess its performance. The record of the same may be provided to the audit during the next audit.

Para No. 05 Wrong fixation of pay.
(Audit Memo No. 07 Dated: 09-08-10)

According to the office memorandum number F.1/1/2008-IC dated 13-11-2009, issued by Govt. of India, Ministry of Finance, Department of Expenditure, Implementation Cell, the posts which were in the pre-revised scale of Rs.6500-10500 as on 01-01-2006 will be granted Grade Pay of Rs.4600/- in the Pay Band PB-2 of Rs.9300-34800 w.e.f. 01-01-06. But during the course of audit and scrutiny of service books, it has been noticed that the under mentioned Grade-I officers were granted Grade Pay of Rs.4800/- in PB-2 of Rs.9300-34800 from the date mentioned against their names.

S. No.	Names of officer	Date from which Grade Pay of Rs.4800/- is being paid
1.	Mange Ram, FSO	01-01-06
2.	D N Chillar, FSO	01-09-08
3.	K S Chugh, FSO	01-01-06
4.	S.N.Meena, FSO	01-03-07

Necessary action may be taken by the department for regularizing the pay of the above named officers in accordance with office memorandum dated 13-11-09, referred above and overpayment may be calculated and recovered after due verification. The audit department may also be intimated accordingly.

Para No. 06 Rounding of increments.
(Audit Memo No. 05 Dated: 06-08-10)

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.

Already dropped
In view of - 24/02/22
Submitted, to MCA
17/07/19

8

9

7

24/02/22

Reply furnished to the Unit -
instant para dropped
24/02/22

4/c

51/c

Already stopped previously

(20) (20)

During the test check of pay fixation cases, it has been noticed that the increments granted under 6th CPC are not rounded off in accordance with the above referred office memorandum. The non-rounding of increments with reference to above referred OM, has resulted in overpayment. For example some cases were checked by the audit and it is found that excess payment totaling Rs.890/-, has been made to the under mentioned officials, whose names are given below. The amount of excess payment made in this regard may be recovered from the concern officers/officials and deposited into the government account after due verification and documentary proves of the same be shown to the audit.

*Rs 890/- recovered & deposited vide ch no 649/30/12
1/10/12
1/10/12 AP-33*

S. No.	Name and Designation	Excess Payment
1	Devender Kumar, Inspector	382
2	Net Ram.	508
	Total	890

It is also suggested that other similar cases may also be reviewed accordingly and excess payment, if any is found, same may be recovered and audit be intimated accordingly.

Para No. 07 Shortcomings in the cash book.
(Audit Memo No. 09 Dated: 11-08-10)

(10) (10)

1. Undue delay in remittance of government receipts into the bank
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. During the scrutiny of records of few circles for the audit period it has been noticed that there was considerable delay in remittance of receipts from circle to AC Office. Few instances are given below:-

*Taken as fresh
Sent to ST
1/10/12 AP-33*

Dates of Receipt	Amount Collected	Date of Deposit	No. of Circle	Number of days
02-09-09 to 30-04-10	Rs.94945	01-06-10	33	01 to 09 months
21-01-10 to 26-02-10	Rs.7205	05-03-10	36	7 to 38 days
02-03-10 to 31-03-10	Rs.13405	06-01-10	36	07 to 33 days
01-03-09 to 31-05-09	Rs.15250	01-06-09	36	07 to 90 days
01-12-08 to 28-02-09	Rs.28950	04-03-09	36	07 to 90 days
01-03-08 to 30-04-08	Rs.40550	19-05-08	36	18 to 75 days
01-07-08 to 26-09-08	Rs.27625	03-10-08	38	07 to 90 days
01-01-09 to 30-01-09	Rs.6375	21-02-09	38	20 to 50 days
08-03-10 to 30-04-10	Rs.7800	05-05-10	38	07 to 57 days

It is evident from the above mentioned data that handsome amount is retained at circles offices, keeping the handsome amount at circle offices is against the rules and involves heavy risk. Remedial steps may be taken by the higher authorities of the department to deposit the revenue receipts within the prescribed time limit.

24/2/22

Already discussed previously

28/11/22

2. Maintenance of two cash book. During the test check of record it is noticed that two cash books are being maintained by the AC Office. The audit is not in a position to understand that why two cash books are being maintained. The department was asked if there is any specific orders/guidelines from the department to maintain two cash books. copy of the same may be shown to the audit. No such order/guidelines were made available to the audit. As such it is suggested that in future single cash book should be maintained by the department.

10 11

para-05

Para No. 08 Non-production of record. (Audit Memo No. 01 Dated 27-07-10)

The following records were not made available to the audit during the course of audit:-

1. registers/record of APL card, APL modification, BPL issuance card and GAR 6 receipt books issued at circle offices.

The entire NCT of Delhi has been demarcated into 70 circles co-terminus with the area of the legislative Assembly Constituencies with effect from 01-09-09 vide notification No.F.3/2/2009/P & C/F & S/309 dated 23-07-09. Prior to the demarcation there were 5 circles i.e. circle number 9, 10, 11, 31 and 32 under the jurisdiction of AC (South West). After the demarcation there are presently 08 circles i.e. 32 to 39 under the jurisdiction of this AC Office. Out of present 08 circles, records from circle number 33, 34, 36 and 38 was provided to the audit. but during the scrutiny, it was noticed that the record produced to audit was incomplete. For example, GAR 6 receipts & record of APL modification from circle number 33 were not produced, while from circle 36 record related to APL Card & APL modification was made available while record of issuance of BPL card & GAR 6 receipts were not produced to the audit. In the absence of such vital record/information, the audit could not ascertain the correctness of the receipt received by the department

2. Spouse information Spouse information in respect of the under mentioned official officers was not made available to the audit:-

1. Mr. Ramesh Chander, AC
2. Mr. K.S.Chugh, FSO
3. Mr. R.K.Uppal, Inspector
4. Mr. M.K.Goel, inspector
5. Ms Sunita UDC
6. Ms Vandna Moonga, UDC
7. Mr. Shish Pal, UDC
8. Mr. Iqbal Singh, LDC
9. Mr. Daya Prakash, PCC
10. Mr. Net Ram, PCC

The above mentioned records may be made available during the next course of audit.

Handwritten notes in red ink: 1) In the audit report, it is mentioned that the records were not produced to the audit. 2) Copy of HOD's report is attached. 3) AC & HOD's report is dropped. 25/11/22

Signature

25/11/22

2019-21
PARA-04

49/C

8800773273

Page-06



Para 01 :- Recovery of DGEH

In pursuance of office order No. 24/02/22 dated 26.10.2007 of Department of ... membership of the Delhi Govt. Employees ... is compulsory for all serving employees of the Govt. of NCT of Delhi, if they are not otherwise covered by any such scheme.

During test check of PBRs it has been observed that contribution i.r.o. following employees was being recovered at lower rate of Rs.225/- instead of Rs.325/-, 125/- instead of Rs.225/- and Rs.50/- instead of Rs.125/- during the period shown against each.

S.No.	Name of employee	Period	Months	Diff.	Amount
1.	Pramod Kumar, Inspector	9/14 to 07/16	23	100/-	2300/-
2.	Ambika Mehto, Inspector	8/15 to 07/16	12	100/-	1200/-
3.	Jagdish Chander, Inspector	8/15 to 06/16	11	100/-	1100/-
4.	Ram Kanwar, Inspector	7/15 to 07/16	13	100/-	1300/-
5.	Anupa Saxena, Inspector	11/14 to 04/16	18	100/-	1800/-
6.	Bharat Singh, Inspector	8/15 to 08/16	13	100	1300/-
7.	Shiv Prakash Sharma, Insp.	9/14 to 07/16	23	100/-	2300/-
8.	Vijay Kumar, Inspector	11/14 to 11/15	13	100/-	1300/-
9.	Rajesh Kumar, UDC	12/15 to 07/16	08	100/-	800/-
10.	Seema Chahar, UDC	12/15 to 07/16	08	100/-	800/-
11.	Vinod Kr. Sharma, UDC	12/15 to 07/16	08	100/-	800/-
12.	Anup Kumar, UDC	11/15 to 07/16	09	100/-	900/-
13.	Moji Ram Meena, UDC	12/15 to 05/16	06	100/-	600/-
14.	Ramesh Chand Rai, UDC	12/15 to 07/16	08	100/-	800/-
15.	Rajender Kumar, Inspector	8/15 to 07/16	12	100/-	1200/-
16.	Net Ram, Class-IV	01/13 to 2/14	14	75/-	1050
17.	Raj Kumar, Class-IV	01/13 to 2/14	14	75/-	1050
18.	Saroj Devi, Class-IV	01/13 to 2/14	14	75/-	1050
Total					21650

The above ... may be recovered from these employees under intimation to audit ...
 परिवार के सदस्यों के नाम
 Similar other cases may also be reviewed by ... series, if any, be made under intimation to audit ...

नाम	नाम
NARENDER KUMAR	
NISHA	
SONIA	
ARUN	
PARVEEN	

Bill No 110/17/10 - 12400/-
 Bill No 112 - 1050/-
 Bill No 113 - 1050/-
 Recovered 14500/-
 7150/-
 O/S



24/02/22 (2019-21)
 (1) Above para was already partly dropped previously.
 (2) S.No. 13, 5, 6, 8, 13 & 16 are still pending, as on date.
 24/02/22

11/10/17 AP 33

(Already checked previously)

13

**Para No.02:- Non payment of washing allowance at revised rates
(Ref audit memo No.05 dt.09.09.2016)**

13

13

During the test check of PBRs for the year 2013-14 to 2015-16, it has been observed that the following officials are being paid washing allowance @ Rs.75/- per month:-

- 1. Net Ram Class-IV
- 2. Raj Kumar Class-IV
- 3. Manohar Lal Class-IV
- 4. Brahmo Devi Class-IV
- 5. Surender Kumar Class-IV
- 6. Sanjay Kumar Class-IV
- 7. Saroj Devi Class-IV

*Interview report
Settled
Sanjay Kumar
1 ADT AD-33*

As per the recommendations of the sixth pay commission, the rates of washing allowance shall automatically increase by 25% every time the dearness allowance payable on the revised pay structure goes up by 50%.

Therefore rates of washing allowance has to be changed from Rs.75/- to Rs.90/ w.e.f. 1.1.2014 as the rate of dearness allowances was 100% on 1.1.2014.

Arrears of washing allowance may be paid to the above said officials under intimation to audit.

24/02/22

Subd

47/c

2019-21
PARA-05

14 Para-07

16
14

**Para No.03:- Short recovery of Income Tax amounting to Rs. 8278/-
(Ref audit memo No.07 dt.14.09.2016)**

During the test check of income tax files, for the year 2013-14 to 2015-2016, the following discrepancies and short recoveries have been found:

(a) **Smt. Hema Rathi** : Recovery of income tax amounting Rs 3099 due to non inclusion of leave encashment of Rs 14016, in the gross income.

Calculations as per DDO	In Rs.	Calculations as per Audit	In Rs.
Gross Income	621660	Gross Income	621660
		Add leave encashment	14016
Less HBA & Tpt Allowance	(-)136970	Less HBA & Tpt Allowance	(-)136970
Savings under 80c	(-) 1,00,000	Savings under 80c	(-) 1,00,000
Savings under 80E & 80G	4614	Savings under 80E & 80G	4614
Total Tax	18548	Total Tax	19991
Tax deducted	16892	Tax deducted	16892
Balance Tax payable	1656	Balance Tax payable	3099

(b) **Mrs. Anju Pahuja**:
She has taken leave encashment of Rs 7302 vide bill no. 43 dated 22.05.2013 but was not shown in the PBR, as the official was transferred. The unit was requested to provide the LPC of the official vide memo No. 07, but no reply has been given by the unit. It is therefore advised that a certificate may be taken from the office where the official has been transferred that the amount of Rs.7302/- has been included in the gross income for the year 2013-14, otherwise the recovery of income tax due may be made from the official concerned under intimation to audit.

24/02/22 (2019-21)
(2014-15)

(c) **Sh. Pramod Kumar**: Recovery of income tax amounting to Rs.3925/-

Calculations as per DDO	In Rs.	Calculations as per Audit	In Rs.
Gross Income	633923	Gross Income	633923
		Add leave encashment	nil

Handwritten signature

(P.T.O)
24/02/22

46/c

24/02/22 (2019-21)

24/2/22
 ① Recovery of Rs 3925/-
 made by unit
 In view of above, instant
 sub-para is dropped.
 18/02/22
 24/02/22

Less Tpt Allowance	(-)9600	Less Tpt Allowance	(-) 9600
Savings under 80c	(-) 1,50,000	Savings under 80c	(-) 1,07,360
Savings under 80E & 80G	2700	Savings under 80E & 80G	2700
Total Tax	20767	Total Tax	27219
Tax deducted	23294	Tax deducted	23294
Balance Tax payable/Refundable	(-)2527	Balance Tax payable	3925

(d) Sh.C. P Sharma : Recovery of income tax amounting to Rs.1254/-

Calculations as per DDO	In Rs.	Calculations as per Audit	In Rs.
Gross Income	639324	Gross Income	639324
		Add leave encashment	12180
Less Tpt Allowance	(-)9600	Less Tpt Allowance	(-) 9600
Savings under 80c	(-) 1,50,000	Savings under 80c	(-) 1,50,000
Savings under 80E & 80G	3900	Savings under 80E & 80G	3900
Total Tax	21199	Total Tax	22454
Tax deducted	21200	Tax deducted	21200
Balance Tax payable/Refundable	(-)1	Balance Tax payable	1254

The total amount of Rs 8278/- be recovered from the concerned officials, under intimation to the under-signed. Similar other cases may be reviewed at the level of Head of Office and recoveries, if any, be made under intimation to the Audit.

[Signature]

45/c

Already dropped provisionally

15

Para No.04:- Recovery of overpayment of HRA amounting to Rs.7290/-
(Ref audit memo No.10 dt.15.09.2016)

On scrutiny of the PBR and pay bills it has found that Sh. Hem Raj Jat, UDC has got Government accommodation i.e. Q.No.9, BDO Office complex, Najafgarh w.e.f.11/2014. But is has been observed that he has been paid HRA upto 12/2014 @ Rs.3645 per month as per detail given below:-

S.No.	Period	Amount
1	11/2014	Rs.3645
2	12/2014	Rs.3645
	TOTAL	Rs.7290.

Record vide ch no dated 21/11/2016 TRUST - 83596 dt. 26/2/2016

The amount of Rs.7290/- be recovered from him and deposited in government account under intimation to audit.

24/10/12

18
100/AP-33

Para No.05:- Recovery of TDS amounting to Rs.180928/- due to non deduction on payment of Rent Bills
(Ref audit memo No.11 dt.15.09.2016)

Para 08

2019-21
PARA-06

During the test check of paid vouchers and bill registers for the year 2013-14 to 2015-16 it has been observed that the unit is paying rent for the AC office and different circle offices working under it. It has been observed that the payment of the rent is being made to the owners of the premises without deducting TDS & cess which is not according to the rules. The details of the bills is as below:-

16

S.No	Bill No. & Date	Name of the owner	Amount paid (in Rs.)	TDS due @2%	Total amount
1	38/ 18.5.13	Rajo Devi	88960	1779	1779
2	52/7.6.13	Kiran Devi	82271	1645	1645
3	53/7.6.13	Ram Phal	132370	2647	2647
4	55/7.6.13	Sukhbir Singh	756084	15122	15122
5	101/14.10.13	Rajo Devi	44480	890	890
6	102/14.10.13	Kiran Aggarwal	23506	470	470
7	103/14.10.13	Ramphal	37820	756	756
8	140/16.11.13	Rajo Devi	37820	756	756
9	179/24.01.14	Kiran Devi	47012	940	940
10	180/24.01.14	Rajo Devi	14718	294	294
11	182/27.01.14	Anil Solanki	416360	8327	8327
12	183/27.01.14	Sukhbir Singh	273072	5461	5461
13	185/7.2.14	Rajo Devi	29436	589	589

44/c

18

14	208/18.3.14	Sukhbir Singh	728192	14564	14564
15	209/18.3.14	Anil Kr. Solanki	118960	2379	2379
16	210/18.3.14	Ramphal	94550	1891	1891
17	211/18.3.14	Rajo Devi	29436	589	589
18	236/28.3.14	Ramphal	18910	378	378
19	237/28.3.14	Anil Kr. Solanki	14870	297	297
20	238/28.3.14	Sukhbir Singh	45512	910	910
21	239/28.3.14	Kiran Devi	58765	1175	1175
22	66/19.6.14	Ramphal	37820	756	756
23	67/19.6.14	Rajo Devi	29236	585	585
24	90/16.7.14	Rajoo Devi	14718	294	294
25	91/16.7.14	Sukhbir Singh	136536	2731	2731
26	123/28.8.14	Rajo Devi	14718	294	294
27	124/28.8.14	Anil Kr. Solanki	59480	1190	1190
28	130/10.9.14	Amarjit Rana	955854	19117	19117
29	189/25.11.14	Kiran Devi	82271	1645	1645
30	190/25.11.14	Rajo Devi	44154	883	883
31	191/25.11.14	Ram phal	37820	756	756
32	192/25.11.14	Amarjeet Rana	92502	1850	1850
33	261/3.2.15	Ramphal Singh	37820	756	756
34	264/13.2.15	Sukhbir Singh	273072	5461	5461
35	265/13.2.15	Anil Kr. Solanki	59480	1190	1190
36	266/13.2.15	Rajo Devi	44154	883	883
37	304/25.3.15	Rajo Devi	14718	294	294
38	306/25.3.15	Ramphal	56730	1135	1135
39	308/25.3.15	Sukhbir	91024	1820	1820
40	274/20.02.15	Amarjeet Rana	92502	1850	1850
41	125/28.8.14	Ramphal	37820	756	756
42	141/16.11.13	Ramphal	37820	756	756
43	305/25.03.15	Kiran Devi	351300	7026	7026
44	46/1.6.15	Amarjeet Rana	92502	1850	1850
45	45/1.6.15	Ramphal	37820	756	756
46	44/1.6.15	Kiran Devi	118134	2363	2363
47	75/27.6.15	Rajo Devi	29436	589	589
48	89/14.7.15	Rajo Devi	14718	294	294
49	88/14.7.15	Anil Kr. Solanki	104090	2082	2082
50	86/14.7.15	Sukhbir Singh	182048	3641	3641
51	85/14.7.15	Kiran Devi	198320	3966	3966
52	282/1.2.16	Delhi Co-op.Housing Finance Corporation Ltd.	2574667	51493	51493
		Total	9046388	180928	180928

The amount of Rs. 180928/- as shown above may be recovered from the concerned and deposited into Govt. A/c after due verification of records under intimation to audit.

Similar other cases may be reviewed at the level of HOO and recoveries if due, may be made under intimation to audit.

43/c

(17)

17

Already disposed previously

Para No.06:- Non Production of Records

- 1. Stock Registers(Consumable & Non Consumable)
- 2. Service Postage Stamp Account. *Not maintained*
- 3. Liveries Record/ Register
- 4. TR-5 Stock Register. *Not maintained*
- 5. Long Term Advance Register. *α*
- 6. Record of obsolete / condemn Articles. *Taken as fresh*
- 7. Property Register. *Not shown*
- 8. Telephone, Electricity and Rent register.
- 9. Expenditure/Budget Control Register
- 10. Liability Register

*Sanku Sharma
1907 MP 33*

24/02/22

*(B. Vijaya Lakshmi)
IAO, Audit Party IV
19.09.2016*

42/c

2019-21
PARA-07

PART - II
CURRENT AUDIT REPORT
(01.04.2016 to 31.03.2019)

#

Para 01: Discrepancies in accounting receipts of department.

Ref: - (Audit Memo No.15 dated: 27.09.2019)

Scrutiny of records and discussion with officials of A.C. (South West), it has been gathered that department charges certain amount from FPS Holders as renewal fee, penalty and also on account of RTIs and said amount has to be properly accounted for and deposited in govt. account after reconciliation of same. During audit period, it has been observed that upto November, 2016 receipts were taken by issuing TR-V and deposited in treasury through challans. Thereafter, POS has been installed and w.e.f.15.04.2017, amount is being credited in concerned bank through POS. In this connection, it is observed that revenue record has not been maintained properly and following discrepancies have been noticed:

- i) There is no record maintained in office to verify actual amount received as renewal fee and penalty due and received from defaulter. Hence audit cannot comment on accuracy of amount received and deposited.
- ii) As per department officials, POS was started in April, 2017 but w.e.f 22.11.2016 to 14.04.2017, there is no record of receipts either received through TR V OR POS.
- iii) Cash book of department has been maintained upto 2016-17 has also entries of receipt upto 21.11.2016 only and no receipt /challan has been incorporated after 21.11.2016
- iv) Visit/inspection register is maintained w.e.f. 15.4.2017 to 9.7.2018 only and thereafter only few entries of 10.10.2018 and 3.11.2018 were incorporated, hence amount collected and deposited on account of penalty/inspection during audit period can not be authenticated.
- v) Non crediting of receipts amounting to Rs.207428/-:Reconciliation of bank statement received from POS Operation, SBI and printed vouchers available with department revealed that following receipts amounting to Rs.207428/- have not been credited by bank:

S. No	Date	Invoice No.	Amount
1.	13/08/2018	7	500
2.	25/08/2018	8	500
3.	04/09/2018	9	40000
4.	04/09/2018	10	38000
5.	17/09/2018	12	10
6.	10/10/2018	14	10000
7.	10/10/2018	15	10000
8	10/10/2018	16	10000
9.	10/10/2018	17	10000
10	18/10/2018	18	500
11.	18/10/2018	19	500
12	03/11/2018	22	75668

[Handwritten signature]

13.	27/10/2018	20	500
14.	27/10/2018	21	250
15.	17/11/2018	26	500
16.	17/11/2018	27	500
17.	19/12/2018	43	10000
		Total	207428

vi) Though the receipts are being credited in concerned bank but no challan to transfer the amount in concerned head of account has ever been deposited by the department.

Necessary steps to maintain proper record of penalties due, received and deposited in bank and reconciliation of receipts with bank may be initiated under intimation to audit

~~24/02/22 (2019-22)~~
Para 02: Short deduction of income tax amounting to Rs. 4029/- during 2018-19.

Ref: - (Audit Memo No.19 dated: 30.09.2019)

During test check of Income Tax calculation sheet and Form 16 of AC (District South-West) Food & Supplies Department, New Delhi, -110075 for the financial Year 2016-17 to 2018-19 the following discrepancies have been found:-

Smt. Sushma Bhasin, ASO

2018-19	Calculation as per School	Calculation as per AUDIT	Remarks
	Rs.	Rs.	
Gross income	872920	*892245	* Terms of Income as Rs.18893/- (EL encashment) & Rs.432/- as DA Arrear on Transport Allowance were not included in income for Income Tax calculation)
Less Standard deduction	40000	40000	
Less HRA Rebate (House rent)	112840	**112797	
Total (Rounding off)	720080	739450	* An amount of Rs.18893/- (EL encashment) & Rs.432/- as DA Arrear on Transport Allowance were not taken as part of income.
Deduction under 80C	150000	150000	
Deduction under 80D	7800	7800	
Deductible under Chapter VI A	157800	157800	
Taxable Income (rounded off)	562280	581650	
Income Tax upto Rs.250,000	Nil	Nil	**HRA Rebate:-
IT @ 5%	12500	12500	1. HRA received - Rs. 148320/-
IT @ 20%	12456	16330	2. 50% of salary Rs.672032/- (Rs.618000+47450+3030+3120+432):
Total Income Tax deducted	24956	28830	Rs.336016/-
Education Cess 3% 4%.	998	1153	3. Rent paid in excess of 10% of salary: (Rs.180000- 67203)=112797/-
Total	25954	29983	Rent paid @ Rs.15000/- p.m.

~~P.T.O~~
 24/02/22

24/02/22

		①	Recovery deposited by the official in Bank and it is being subjected in HR	40c
Tax Deducted at Source		25954	HRA Rebate admissible (least of above 3): Rs.112797/-	163c
Short Recovery		4029	IT Rs.3874/- and E.Cess Rs.155/-	24/02/22

It has been observed that Sh. Sunil Kumar Gaur, ASO, Smt. Kusum LataYadav, Sr. Assistant has availed rebate under HRA paid to individual from salary head but copy of PAN card of the lessor and Rent Agreement was not submitted for scrutiny. The above-mentioned documents may be shown to the next audit.

Necessary steps should be taken to recover the balance income tax of Rs.4029/- (Rs. Four Thousand and Twenty Nine Only (including Education cess) from the concerned employee and deposited in govt. account after due verification of records under intimation to audit. Other similar cases, if any, may be reviewed at your own level for similar action.

Para 03: Non deposit of unclaimed security deposit amount of Rs3,10,000/- to Govt. account.

Ref: - (Audit Memo No.17 dated: 27.09.2019)

As per rule 189 of Receipt and Payment Rules, all deposits unclaimed for more than three completed account years, shall be credited to Govt. under the Consolidated Fund, Keeping necessary note in the register of deposits.

During the test check of security deposit register of FPS holders for the year of 2015-16 to 2018-19 of the AC(South West), it has been observed that caution money amounting to Rs.310000/-of closed FPS holder is lying with the AC Office. (Annexure - I)

If these security deposits remain unclaimed for three completed account years, necessary action to credit such amount in consolidated fund as lapsed deposit as per rule 189, may be initiated under intimation to audit.

Necessary steps should be taken to remove the above-mentioned shortcomings under intimation to audit.



2019-21
PARA-08

Details of caution money lying with department in r/o inactive FPS

1	7035	M/s Umed Singh	Resigned	32	Axis Bank, 911040056133014	31-10-2011 to 31-10-2015	10000
2	7167	M/s Satish Store	Resigned	32	Axis Bank, 911040054921367	22-10-2011 to 22-04-2015	10000
3	8501	M/s Benas Store	Resigned	32	Bank Of Maharashtra, 675179	08-12-2011 to 08-12-2015	10000
4	4472	M/s Jai Dayal Bhavani L	Cancelled	33	Axis Bank, 911040062655836	07-12-2011 to 07-06-2015	10000
5	7337	M/s Richi Store	Cancelled	33	Axis Bank, 912040025404197	14-05-2012 to 14-11-2015	10000
6	7937	M/s Garg Company	Cancelled	33	Axis Bank, 915040008067532	11-02-2015 to 11-02-2018	10000
7	7947	M/s Shiv Store	Resigned	33	Axis Bank, 915040010711278	27-02-2015 to 25-05-2018	10000
8	7961	M/s Jai Durga Store	Cancelled	33	Vijaya Bank, 60833311000260	25-06-2018 to 25-06-2021	10000
9	8883	M/s Baba Store	Resigned	33	Axis Bank, 915040016514875	11-04-2015 to 11-04-2018	10000
10	9008	M/s Shree Store	Cancelled	33	Axis Bank, 915040009152789	17-02-2015 to 17-02-2018	10000
11	9076	M/s Friends Store	Cancelled	33	Axis Bank, 91504001229133	10-03-2015 to 10-03-2018	10000
12	8281	Mukesh Provisional St	Cancelled	34	Allahbad Bank, 50267365455	23-02-2015 to 23-02-2018	10000
13	8877	M/s Laxmi Store	Suspend	34	Axis Bank, 91104067114534	27-12-2011 to 27-12-2014	10000
14	9190	s Bhavya Divya Compa	Cancelled	34	Axis Bank, 915040050289359	15/10/2015 to 15/10/2018	10000
15	3375	's Mohar Singh Sri Cha	Resigned	35	Axis Bank, 911040056669319	04/11/2011 to 04/11/2015	10000
16	5798	aghuhandan Laxman K	Resigned	35	Axis Bank, 911040057139530	08/11/2011 to 08/05/2015	10000
17	7958	's M. K. Provisional Sto	Resigned	35	Syndicate Bank, 497059	09/11/2011 to 09/05/2015	10000
18	8509	M/s Lokesh Store	Resigned	35	Axis Bank, 911040061246367	28/11/2011 to 28/05/215	10000
19	8768	M/s Chaudhary FPS	Resigned	35	Axis Bank, 911040057148288	08/11/2011 to 08/05/2015	10000
20	8788	s Krishna Prvisional Sto	Resigned	35	Axis Bank, 911040057147382	08/11/2011 to 08/05/2015	10000
21	9004	M/s Sunny Store	Resigned	35	Axis Bank, 911040056284968	04/11/2011 to 04/11/20015	10000
22	6700	M/s Durga Srtore	Cancelled	36	Axis Bank, 911040048739040	22/09/2011 to 22/03/2016	10000
23	7145	M/s N.C. Enterprises	Resigned	37	Axis Bank, 911040063997593	10/12/2011 to 10/06/2015	10000
24	8285	M/s Tyagi Store	Cancelled	37	Axis Bank, 9150400924280	13/05/2015 to 15/05/2018	10000
25	8293	M/s Balaji Store	Resigned	37	Oriental Bank, 11033031043827	12/04/2012 to 12/04/2015	10000
26	8805	M/s Navin Store	Resigned	37	Bank Of India, 602345110007331	02/03/2012 to 02/09/2015	10000
27	9057	M/s Baba Store	Cancelled	37	Axis Bank, 915040009879358	21/02/2015 to 21/02/2018	10000
28	9089	Aggarwal Provisional S	Cancelled	37	Syndicate Bank, 691492	23/06/2015 to 23/06/2018	10000
29	2262	M/s Panna Lal & Sons	Resigned	38	Indian Overseas Bank, 416720	21/10/2011 to 21/04/2015	10000.
30	8185	M/s Balaji Store	Resigned	38	Indian Bank, 067202	01/11/2011 to 01/11/2015	10000
31	6665	M/s Anand Prakash	Resigned	39	State Bank of Patiala	21/10/2011 to 21/04/2015	10000
Total							310000

(A) State Government
 Delhi - Food Supplies &
 District - Delhi
 Sector - 23, Okhla
 (A) State Government
 Delhi - Food Supplies &
 District - Delhi
 Sector - 23, Okhla

2019-21
PARA-09

38/c

8

Para-04: Irregularities in maintenance of Cash Book.

Ref: - (Audit Memo No.16 dated: 27.09.2019)

During test check of Cash book maintained by **AC (District South-West) Food & Supplies Department**, the following irregularities have been noticed:-

1. Incomplete Cash book:

Receipt and payment rules provide that cash book should be written on daily basis but it has been observed that no cash book has been written after 31.05.2017 till date which is irregular and needs clarification.

2. Non recording of Physical verification of cash certificate:-

As per Rule 13 (4) of Receipt & Payment Rules, 1983 provides that at end of each month, Drawing and Disbursing Officer (DDO) should verify the cash balance in Cash-book and record a signed and dated certificate to that effect. It has been observed that the certificate was either not recorded or not signed by competent authority in most of the months during audit period.

3. Non-attestation of entries:

It has been observed that all the entries of receipt side as well as of payment side have not been attested by the DDO in the Cash book for the period from 03.09.2016 till date.

4. Non-utilization of imprest amount: As per Rule 90(b) of GFR "the permanent advance should be recouped at least twice a month" but it has been revealed that an amount of Rs.6000/- is lying as imprest in cash book since August, 2012 and has neither been utilized nor recouped which is irregular. In case, the office is not in need of imprest money for unavoidable expenses, the same may be refunded back into government account to avoid misuse of government funds under intimation to audit.

5. Discrepancies in TR- V record:

AC office receives certain amount as renewal fees, penalty and RTIs and upto November, 2016 this was received by issuing TR V receipts but no Stock register of TR V is maintained in AC office hence audit can not authenticate whether all the receipts have been entered in cash book or not.

6. Undue delay in remittance of Govt. receipts into Bank

As per Rule 6 of receipts and payment Rules, all money received by or tendered to Govt. Deptt/offices on account of revenue or receipts or dues of the Govt. should be immediately brought to account and remitted into the bank. During the scrutiny of records of the unit for the audit period it has been noticed that there were considerable delay in remittance of receipts. Few instances are given below:-

2

S.No.	Receipt no.	Date of receipt	Amount collected	Date of deposit	Period of delay
1.	83544	27.05.2016	39000/-	22.06.2016	25 days
2.	83545	31.05.2016	1000/-	22.06.2016	21 days
3.	83556	29.06.2016	1000/-	21.07.2016	21 days
4.	83557	05.07.2016	2000/-	21.07.2016	15 days
5.	83588	22.09.2016	10000/-	21.10.2016	28 days
6.	83592	22.10.2016	1000/-	21.11.2016	28 days

Necessary steps should be taken to remove the above-mentioned shortcomings under intimation to audit.

Para 05: Non production of records.

Ref: - (Audit Memo No.02, 05&06 dated: 18.09.2019& 19.09.2019)

The following record was not produced to audit for scrutiny, same may be produced to next audit:-

1. Record/information of penalty imposed on FPS holders.
2. Allocation and sale of FPS for the month of March and July,2018
3. Service Postage Stamp Account.
4. TR-5 Stock Register.
5. Long Term Advance Register.
6. Property Register.
7. List of unserviceable items and record of condemnation

(Santosh Sharma)
Inspecting Audit Officer
Audit Party No. 33

2019-21
PARA-10

37/c

36/c

TEST AUDIT NOTES

~~24/02/22~~
TAN 01: Improper maintenance of Pay Bill registers since the period 2016-17 to 2018-19.

Ref: - (Audit Memo No.04 dated: 18.09.2019)

During the test check of pay bill registers the following shortcomings have been noticed:-

1. Every entry in the PBR should be authenticated by a DDO, but it was seen that entries in the PBR for the audit period were not signed by DDO. Hence, the authenticity and correctness of the information entered/recorded cannot be justified.
2. Page counting certificate has not been recorded in the PBRs.
3. Alphabetically Index of employees has not been maintained properly in the PBR.
4. Upper columns i.e. previous PBR No., Basic Pay, Grade pay, Date of joining, Govt. Accommodation, PAN No., Service verified, Long term Advances, GPF details etc. have not been filled in most of the employees.
5. Most of the pages in PBR of the same financial year e.g.2016-17, 2017-18 were left blank.
6. Abstract of Pay Bills (GAR-18) in the PBR of 2016-17 to 2017-18 has been maintained but not signed by the DDO, GAR-18 for the year 2018-19 has not been maintained.
7. Gross Totalling of all relevant columns for income tax purposes has not been carried out in PBRs.
8. Cuttings and over writings have also not been attested by any competent authority.

Necessary steps should be taken to update the PBRs at the earliest possible under intimation to audit.

TAN 02: Scrutiny of Stock Registers.

Ref: - (Audit Memo No.09 dated: 23.09.2019)

Scrutiny of stock registers of AC (District South-West), Food & Supplies Department revealed following discrepancies during audit period:-

(1) **No Physical verification of Fixed Assets/Non-consumable/consumables items:** it is observed that physical verification of Fixed Assets/Non-Consumable/Consumables items was not done as per GFR Rule 192 during the entire period of Audit. Physical verification of all Fixed Assets/Non-Consumable/Consumables goods and materials should be undertaken at least once in a year and discrepancies, if any, should be recorded in the stock register for appropriate action by the competent authority, but it was not done during the entire period of Audit.

(P.T.O)
24/2/22

✓



24/02/22

(2) **Stock of non-consumable items shown as NIL:** The store-in charge has shown nil balance after issuance of non-consumable items to the different office/branch in-charges, which is not in order e.g. cooler, heat converter, heater, calculator, brief case, mayur jug etc have been shown as Nil. All such valuable items can't be treated as NIL till the condemnation procedure is completed, nor can be disposed off or write off by the office without adopting the procedures of GFR.

(3) **No separate registers:** No separate register has been maintained for non-consumable items violating the GFR Rules and items pertaining to non-consumable nature are entered in Consumable Stock Register. For eg heater (pg-91), heat converter (pg- 82), hot case (Pg-86), cooler (Pg 33), calculator (Pg 24) have been entered in Consumable stock register which is irregular

(4) **Non recording of entries in stock register:** - During scrutiny it has been revealed that except two or three entries, all entries in the stock register are upto 2005-06 only and no entry has been incorporated after 2012-13 which clearly indicates that it has been maintained in a haphazard manner and all items purchased/received from F&S HQ have not been entered in stock register which is irregular.

(5) List of unserviceable items lying in office/circles for want of condemnation and record of condemnation, if any, may also be provided to audit for scrutiny.

Necessary steps to update the stock registers may be initiated under intimation to audit.

TAN 03: Shortcomings in service books.

Ref: - (Audit Memo No.14 dated: 25.09.2019)

During scrutiny of Service Books, the following observations are made:-

1. **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 and the same has not been done. A few instances are here under:-

- (i) Mrs. SushmaBhasin, (H.C.)
- (ii) Mrs. SeemaChahar , (U.D.C.)
- (iii) Mr. Jai Ram , (L.D.C.)

2. **Inspection of 10% of Service Book by the Head of Office-**

(P.T.O)
24/2/22





~~24/02/22~~

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 according to instructions but the same has not been followed.

3. Photo of the employee should be pasted and attested at first page after every 10 years. However, in the following cases, photos have not been found pasted or attested:-

1. Mrs.SushmaBhasin, (H.C.)
2. Mrs. Deepak Tanwar, (F.S.O.)
3. Mrs. Anita Bhatia., (F.S.I.)
4. Mr. Jai Ram , (L.D.C.)

4 Service Verification from PAO-

As per Rule 32 of CSS Pension Rules, the service of those govt employees should be verified from the concerned Pay and Accounts Office, who have completed 18 years of service or 5 years before the date of retirement, whichever is earlier. During the test check of the service book it was found that services of none of the employees have been got verified from the concerned PAO, while they have already completed 18 years of service. They are as under:-

S.No	Name	Post	DOB	DOR
1.	Ms. Anita Bhatia	(F.S.I.)	19.12.1963	31.12.2023
2.	Sh. Udai Veer	(F.S.I.)	27.05.1960	31.05.2020

5. Form regarding Home Town declaration which is mandatory. is not pasted in most of the Service books.

6. D.O.B in r/o Sh.Jairam, LDC is not entered in words(English), should be entered in words.

7. Fingers and Thumb impression of the employee should be marked on first page of the service book, which have not been found printed in the following cases.

- (i) Mr. VimalChaudhary, (UDC)
- (ii) Mr. Deepak Tanwar, (F.S.O.)

~~(P.T.O)
24/02/22~~

8. Entry regarding verification of service from PBR has not been recorded after 30.06.2016 in the following cases.

- (i) Mrs. Seema Chahar, (U.D.C.)
- (ii) Mr. Jai Ram, (L.D.C.)

Necessary steps may be taken to rectify the same under intimation to audit. Other similar cases, if any, may also be taken into account for similar action.

TAN 04: Non-Maintenance of LTC claims Register

Ref: - (Audit Memo No.18 dated: 30.09.2019)

Under the provision of LTC Rules, the claim before submission to PAO for payment should be entered in the "Register of LTC claims" maintained by the DDO. There is provision for entering advance bills also in this register. Particulars of recovery of the balance, if any, of the advance and the penal interest if due, should be entered in the remarks column of the register. Each entry is to be signed by the DDO in the register.

Thus, in order to have effective watch over the recovery /adjustment of LTC advance, the maintenance of this register is must.

It is noticed LTC Claim register was not properly maintained in AC(South west), Food & Supplies department as per the following format:-

Sl. No.	Bill No. date of advance/final bill	Name Designation of Govt. servant	Block year	Place of visit	For whom claimed	Amt. of advance / final bill	Bill No. date of adjustment	Date of receipt of claim	Gross amt. of bill	Net. Amt.	Remarks
1	2	3	4	5	6	7	8	9	10	11	12

II. Recording date of receipt of claim:-

Since time limit of one month where advance has been drawn and three month in other cases has been prescribed for submission of claim by the govt. servants, it should be ensured that date of receipt of the claim is recorded in each case. The claims are to be diarized on the date of receipt.

Necessary steps should be taken to maintain the LTC Claims Register at the earliest possible under intimation to audit.

(SANTOSH SHARMA)
 Inspecting Audit Officer
 Audit Party No. 33

Handwritten notes in red:
 24/02/22
 ① Part supply furnished by Unit -
 ② Rest taken advance as Audit Memo No.8 dt 07/2/22
 ③ Hence, para dropped from here.
 24/02/22



32/c

PART – II : CURRENT AUDIT OBSERVATIONS (Current Audit Report — for the period 2019-20 to 2020-21)

PARA – 01 : Cash-Book – (GAR-3)

(Audit period 2019-20 to 2020-21 ----- Reference Audit Memo No.05 dated 04.02.22)

During the test-check of Cash Book (GAR-3), the following irregularities were noticed :-

1. **Non-maintenance of Cash-Book for past more than 3+ years – CB Vol-I/Pg-106 & pg-107**
– As per Rule-13(i) of CGA(R&P) Rules, 1983 read with its other relevant rules, it is stipulated that – “Every such officer (referred to in this rule as the Head of the Office) should maintain a cash book in Form G.A.R.3”.

Whereas, it is noticed that Cash Book (GAR-3) is **not** being maintained **after 01.06.2018 to 06.08.2019** and **from 01.10.2019 to till-date (07.02.2022)**, i.e. aforesaid Cash Book is not being maintained for past more than 3+ years, which is a serious irregularity.

Additionally, situation is further grave & murkier with further revelations of related matters that :-

- (a) Unit does **not** have any GAR-5 (Register of Valuables) record testifying recording of receipts, **from 01.04.2019 to till-date (07.02.2022)**.
- (b) Unit does **not** have any GAR-6 (Receipt slips) record testifying drawl of against financial receipts, **before 13.08.2019**.
- (c) Unit does **not** have any GAR-7 (Bank Challans) record testifying deposits of Government receipts, **before 13.08.2019**.

(Note : Matter here is being stated for current-audit-period only ; Unit may review facts & figures for other periods).

Whereas, it cannot be accepted that no transactions had ever occurred during aforesaid period.

Moreover, day-to-day work of the Unit involves :-

- (a) Receipts & Payments from/to PAO of this office. ;
- (b) Receipts & Payments from/to other offices related to this office. ;
- (c) Receipts & Payments from/to staff (serving & retired) working in this office. ;
- (d) Receipts & Payments from/to vendors against supplies made/condemnations. ;
- (e) Receipts & Payments of fees & fines from FPS owners. ;
- (f) Receipts & Payments of fees & fines from general public members. ;
- (g) Receipts & Payments of unspent balances of this office. ;
- (h) etc., etc., etc.

In the absence of aforesaid non-adherences to the set procedures, checks & balances regarding accounting of Government money, drawing of due GAR-6 receipt slips, maintaining of due GAR-7 bank challans, making due entries in the Cash-Book as well as its other related records, **it cannot be ascertained whether all transactions related to receipts & payment of Government money have been duly accounted for or not.**

Hence, accounting procedure maintained by the Unit is highly irregular.

Reasons for the same may be elucidated to audit and immediate necessary steps may be taken for review & rectification of aforesaid gross violation of Rule-13 of CGA(R&P) Rules, 1983 and on such review, if any recoveries arises, same may immediately be made, **after due verifications** of facts & figures **from 01.06.2018 to till-date (07.02.2022)**, under intimation to audit alongwith its confirmatory documentary supports.

17/25/22

31/c

Other irregularities in the existing Cash-Book are as under :-

2. **Non-recording of 'Transfer of Charge'** – As per Rule-286(2) of GFR-2017, it is stipulated that – *"In cases in which the transfer of charge involves assumption of responsibility for cash, stores, etc., the following instructions should be observed :-*

- (i) *The Cash Book or imprest account should be closed on the date of transfer and a note recorded in it over the signatures of both the relieved and the relieving Government servants, showing the cash and imprest balances and the number of unused cheques/receipt books, if any, made over and received by them respectively.*
- (ii) *The relieving Government servant should bring to notice anything irregular or objectionable in the conduct of business that may have come officially to his notice to the incoming officer.*
- (iii) *In the case of any sudden casualty occurring or any emergent necessity arising for a Government servant to relinquish his charge....."*

Whereas, it is noticed that neither relevant orders nor adherence to aforesaid set procedure read with the lines of FORM GFR-16 have been signed both by the relieved and relieving Government servants (HOOs, DDOs & Cashiers), which is highly irregular. Reasons for violation of above Rule 13 of CGA(R&P) Rules 1983 may be elucidated to audit.

3. **Non-attestation of each entry by HoO** – As per Rule 13(ii) of CGA(RP) Rules, 1983 read with Rule 13(v) of CGA(RP) Rules, 1983, it is stipulated that – *"All monetary transactions should be entered in the Cash-Book as soon as they occur and attested by the Head-of-Office in token of check"*. Whereas, it is noticed that each Cash-Book entries recorded during current-audit-period have not been duly verified by HOO for its correctness & genuineness, which is highly irregular. Reasons for violation of above Rule 13 of CGA(R&P) Rules 1983 may be elucidated to audit.

4. **Non-attestation of each entry by DDO** – As per Rule 13(iii) of CGA(RP) Rules, 1983, it is stipulated that – *"The Cash-Book should be closed regularly and completely checked. The Head-of-the-Office should verify the totaling of the Cash-Book or have this done by some responsible subordinate other than the writer of the Cash-Book and initial it as correct"*. Whereas, it is noticed that :-

- (a) Cash-Book entries recorded has not been found duly closed on daily basis. ; and
- (b) Cash-Book entries recorded has not been duly verified & attested by the competent authority, for its correctness & genuineness,

.....which is highly irregular.

Reasons for violation of above Rule 13 of CGA(R&P) Rules 1983 may be elucidated to audit.

5. **Non-recording of month-end 'Closing Balance' certificate & summary** –

- (a) As per Rule 13(ii) of CGA(RP) Rules, 1983, it is stipulated that – *"At the end of each month, Head-of-the-Office should verify the cash balance in the cash book and record a signed and dated certificate to that effect....."*
- (b) Further, as per footnote(1) below FORM GAR-3 (Cash-Book) read Rule-13(i) of CCS(R&P) Rules, 1983, form of certificate to be recorded at month-end is stipulated as – *"Certified that the cash balance has been physically verified by me today i.e.....(date) and found to be Rs..... (Rupees.....) which tallies with the closing balance as worked out in the cash book"*.

Whereas, it is noticed that Cash-Book entries recorded during current-audit-period have not been duly verified & certified by competent authority HOO for its correctness & genuineness, which is highly irregular. Reasons for violation of above Rule 13 of CGA(R&P) Rules 1983 may be elucidated to audit.

25/02/22

6. **No details of undisbursed amount** – Details regarding the undisbursed amount at the end of every month were **not** found prepared in the format containing cols (i) *Bill no & date* ; (ii) *Amount of bill* ; (iii) *Date of encashment* ;(iv) *Name of Payee* ; (v) *Amount Disbursed* ; and (vi) *Date of payment*. Hence, the period of retention of cash over a period of 90 days [Proviso under Rule 92(2) of CGA(R&P) Rules, 1983] could not be checked/ascertained. Reasons for not recording the details full/complete details of undisbursed amount.
7. **Unattested cutting & Overwriting** – As per Rule 13(vi) of CGA(RP) Rules, 1983, it is stipulated that – “An erasure or over-writing of an entry once made in the Cash-book is strictly prohibited. If a mistake is discovered, it should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. The Head-of-Office should initial every such correction and invariably date his initials”. Whereas, numerous cutting/overwriting were found without due attestations of competent authority, which is highly irregular. Reasons for violation of above Rule 13 of CGA(R&P) Rules 1983 may be elucidated to audit.
8. **Non-recording of page certificate** – As per Note-1 below Rule 13 of CGA(RP) Rules, 1983, it is stipulated that – “.....Before bringing a cash book into use, the Head of Office or the officer nominated by him under Note 1 should count the number of pages and record a certificate of count on the first page of the Cash-book”. Whereas, aforesaid mandatory page counting certificate has not been recorded in the Cash-Book, which is highly irregular. Reasons for violation of above Rule 13 of CGA(R&P) Rules 1983 may be elucidated to audit.
9. **Non-availability of strong cash-chest or almirah** – As per Note-1 below Rule 13 of CGA(RP) Rules, 1983, it is stipulated that – “.....Cash and other valuables held in safe custody, on behalf of the Government, by a departmental officer or drawing and disbursing officer should be kept in an adequately strong cash chest or almirah (where, necessary, even embedded in the wall)..... The cash chest/almirah should be secured by two locks of different patterns so that the keys of one do not fit into the other. The keys of such locks should be kept in different persons custody where practicable; and in any case, should be kept apart from that of the other lock so that the chest will not be accessible to unauthorised persons.....”. Whereas, aforesaid rule is not being adhered, which is highly irregular. Reasons for violation of above Rule 13 of CGA(R&P) Rules 1983 may be elucidated to audit.
10. **Incomplete entries** – It was also noticed that at Col-3, the particulars / nature of transactions of ‘From whom received’ (on Receipt-side) and of ‘To whom paid’ (on Payment-side) are – (a) **not** recorded with self-explanatory remarks especially regarding ‘on account of’ ; and (b) **not** recorded with its related source-details / destination-details / GAR-6 Receipt / GAR-7 Challan / other details, which is irregular. In the absence of above, factual justifications of receipt –or– payments amounts recorded in the Cash-Book could not be ascertained.
11. **Periodic surprise checks not conducted** – It is noticed that no surprise check of Cash-Book and its the-then ‘Closing Balance’ alongwith its physical verifications of ‘Cash-in-Hand’ or ‘other valuables banking instruments’ has ever been done by the Head-of-Office or any other officer nominated for the purpose, which is irregular. Reasons for the same may be elucidated
12. **Other irregularities** are as under :-
(a) **Month name** – Name of the month **not** mentioned.
(b) **Head-of-Account** – ‘Classification’ column (Col-11) of Cash-book not duly recorded.
13. **Certificate** – After rectification of above points, unit may furnish a self-explanatory certificate confirming recording of all due entries in the Cash-Book.
14. Since, above points are illustrative & suggestive only ; and not exhaustive, **ensure that** :-
(a) Above facts be re-confirmed for correctness & factual inaccuracy, if any, be brought to notice of audit.
(b) Also, other cases may be reviewed & rectified on the above lines, under intimation to audit.
(c) All related rule position & other Government directives in the matter are duly adhered.

PARA – 02 : GAR-6 Receipt Book – (erstwhile TR-5)

(Audit period 2019-20 to 2020-21 ----- Reference Audit Memo No.07 dated 07.02.22)

1. **Practice of non-drawal of GAR-6 receipts for more than 4+ months or more** – As per Rule-22(1) of Central Government Account (Receipts and Payments) Rules, 1983, it is stipulated that – “Receipt books in machine numbered Form G.A.R. 6 may be obtained from the Central Forms Store, Calcutta. **This standard form shall be used by all Government officers receiving money on behalf of the Government unless any special form of receipt is prescribed by Departmental regulations to suit the convenience of any particular department or office.**”

Whereas, it is noticed that Unit does **not** have any GAR-6 (Receipt slips) record testifying drawal of against financial receipts, **for current-audit-period from 01.04.2019 to 13.08.2019, i.e. there is no record of acknowledgement of Government money for more than 4+ months, which is a serious irregularity.**

Additionally, situation is further grave & murkier with further revelations of related matters that :-

- Unit does **not** have any GAR-3 (Cash-Book) entries testifying recording of financial transactions, **from 01.06.2018 to 06.08.2019.**
- Unit does **not** have any GAR-3 (Cash-Book) entries testifying recording of financial transactions, **from 01.10.2019 to till-date (07.02.2022).**
- Unit does **not** have any GAR-5 (Register of Valuables) record testifying recording of receipts, **from 01.04.2019 to till-date (07.02.2022).**
- Unit does **not** have any GAR-7 (Bank Challans) record testifying deposits of Government receipts, **for current-audit-period from 01.04.2019 to 13.08.2019.**

(Note : Matter here is being stated for current-audit-period only ; Unit may review facts & figures for other periods).

Whereas, it cannot be accepted that no transactions had ever occurred during aforesaid period.

Moreover, day-to-day work of the Unit involves :-

- Receipts & Payments from/to PAO of this office. ;
- Receipts & Payments from/to other offices related to this office. ;
- Receipts & Payments from/to staff (serving & retired) working in this office. ;
- Receipts & Payments from/to vendors against supplies made/condemnations. ;
- Receipts & Payments of fees & fines from FPS owners. ;
- Receipts & Payments of fees & fines from general public members. ;
- Receipts & Payments of unspent balances of this office. ;
- etc., etc., etc.

In the absence of aforesaid non-adherences to the set procedures, checks & balances regarding accounting of Government money, drawing of due GAR-6 receipt slips, maintaining of due GAR-7 bank challans, making due entries in the Cash-Book as well as its other related records, **it cannot be ascertained whether all transactions related to receipts & payment of Government money have been duly accounted for or not.**

Hence, accounting procedure maintained by the Unit is highly irregular.

Reasons for the same may be elucidated to audit and immediate necessary steps may be taken for review & rectification of aforesaid gross violation of Rule-13 of CGA(R&P) Rules, 1983 and on such review, if any recoveries arises, same may immediately be made, **after due verifications** of facts & figures from last-drawn-GAR-7 to till-date (07.02.2022), under intimation to audit alongwith its confirmatory documentary supports.

2. **Non-recording of page certificate** – As per Rule 22(3) of CGA(RP) Rules, 1983, it is stipulated that – “Before a receipt book is brought into use, the number of forms contained therein shall be counted and the result recorded in a conspicuous place in the book over the signature of the Government officer in charge of the book....”. Whereas, aforesaid mandatory page counting certificate has not been recorded in any of the GAR-6 Receipt booklets, which is highly irregular. Reasons for violation of above Rule 13 of CGA(R&P) Rules 1983 may be elucidated to audit.

28/c

3. **Stock entries of GAR-6 books** – In this regard, it is stated that :-

(a) **Stock** – The stock entries testifying proper accounting of every receipt books received, its issue and its balance-in-hand is not made available to audit. In the absence of above, audit is unable to offer any comments regarding accuracy of GAR-6 receipts books and whether all the receipts have been duly entered in Cash-Book or not.

(b) **Physical verification of Receipt Books** – Further, its annual physical verification testifying the unused books in stock as well as balance of the number of unused receipt forms/slips of current book in use, as on the date of verification – may also be made available to audit.

4. Since, above points are illustrative & suggestive only ; and not exhaustive, **ensure that** :-

- (a) Above facts be re-confirmed for correctness & factual inaccuracy, if any, be brought to notice of audit.
- (b) Also, other cases may be reviewed & rectified on the above lines, under intimation to audit.
- (c) All related rule position & other Government directives in the matter are duly adhered.

25/02/22

27/10

PARA – 03 : GAR-7 Bank challans

(Audit period 2019-20 to 2020-21 ----- Reference Audit Memo No.06 dated 07.02.22)

During the test-check of GAR-7 challans, following irregularities were noticed :-

1. Non-recording of cheques & bank drafts for more than 4+ months or more :-

- (a) As per Rule-13(ii) of Central Government Account (Receipts and Payments) Rules, 1983, it is stipulated that – “All monetary transactions should be entered in the cash book as soon as they occur....”.
- (b) As per Exception(c) below Rule 13(ii) of CGA(RP) Rules, 1983 read with Rule 13(v) of CGA(RP) Rules, 1983, it is stipulated that – “Receipts in the form of local cheques, or demand drafts (to be crossed) in favour of Pay and Accounts Officers (or endorsed in their favour as per Note 2 under rule 18) accepted by non-cheque drawing D.D.Os need not be entered in the Cash Book but should be entered in the Register of Valuables (Form GAR-5) and remitted into the accredited bank duly supported by challans for credit to Government Account”.
- (c) Further, As per Note-3 below Rule 13 of CGA(RP) Rules, 1983, it is stipulated that – “If large number of bank drafts, cheques are received by any departmental office, receipt thereof and remittance into bank need not be entered individual itemwise in the cash book. It would be sufficient if the total of the daily entries pertaining to the same classification from a register of valuable (Form GAR-5) maintained for the purpose is carried to the cash book giving cross reference in the latter to the serial numbers thereof in the former”.

Whereas, it is noticed that Unit does **not** have any GAR-7 (Bank Challans) record testifying deposits of Government receipts, **for current-audit-period from 01.04.2019 to 13.08.2019, i.e. Government money has not been deposited into Government account for more than 4+ months or more, which is a serious irregularity.**

Additionally, situation is further grave & murkier with further revelations of related matters that :-

- (e) Unit does **not** have any GAR-3 (Cash-Book) entries testifying recording of financial transactions, **from 01.06.2018 to 06.08.2019.**
- (f) Unit does **not** have any GAR-3 (Cash-Book) entries testifying recording of financial transactions, **from 01.10.2019 to till-date (07.02.2022).**
- (g) Unit does **not** have any GAR-5 (Register of Valuables) record testifying recording of receipts, **from 01.04.2019 to till-date (07.02.2022).**
- (h) Unit does **not** have any GAR-6 (Receipt slips) record testifying drawl of against financial receipts, **before 13.08.2019.**

(Note : Matter here is being stated for current-audit-period only ; Unit may review facts & figures for other periods).

Whereas, it cannot be accepted that no transactions had ever occurred during aforesaid period.

Moreover, day-to-day work of the Unit involves :-

- (i) Receipts & Payments from/to PAO of this office. ;
- (j) Receipts & Payments from/to other offices related to this office. ;
- (k) Receipts & Payments from/to staff (serving & retired) working in this office. ;
- (l) Receipts & Payments from/to vendors against supplies made/condemnations. ;
- (m) Receipts & Payments of fees & fines from FPS owners. ;
- (n) Receipts & Payments of fees & fines from general public members. ;
- (o) Receipts & Payments of unspent balances of this office. ;
- (p) etc., etc., etc.

In the absence of aforesaid non-adherences to the set procedures, checks & balances regarding accounting of Government money, drawing of due GAR-6 receipt slips, maintaining of due GAR-7 bank challans, making due entries in the Cash-Book as well as its other related records, **it cannot be ascertained whether all transactions related to receipts & payment of Government money have been duly accounted for or not.**

25/02/22

26/c

Hence, accounting procedure maintained by the Unit is highly irregular.

Reasons for the same may be elucidated to audit and immediate necessary steps may be taken for review & rectification of aforesaid gross violation of Rule-13 of CGA(R&P) Rules, 1983 and on such review, if any recoveries arises, same may immediately be made, **after due verifications** of facts & figures from last-drawn-GAR-7 to till-date (07.02.2022), under intimation to audit alongwith its confirmatory documentary supports.

2. **Undue delay in deposit of money into Government account** – As per Rule-6(1) of the CGA(RP) Rules, 1983 – “All money received by or tendered to Government officers on account of revenues or receipts or dues of the Government shall, **without undue delay**, be paid in full into the accredited bank for inclusion in Government Account. Money received as aforesaid shall not be utilized to meet departmental expenditure nor otherwise kept apart from the accounts of the Government”.

Whereas, in the situation practiced by the unit of (as detailed in Point-1 above) :-

- (a) Non-drawl of prescribed GAR-6 Receipt. ; and
(b) Non-recording of all transactions in prescribed GAR-3 Cash-Book.

.....it cannot be ascertained whether any undue delay had occurred in deposit of Government money into its designated respective Government account.

Same could be reviewed only after rectification of Point-1 above.

Hence, needful for Point-1 above may be done immediately, **after due verifications** of facts & figures from last-drawn-GAR-7 to till-date (07.02.2022), under intimation to audit alongwith its confirmatory documentary supports.

3. **Incomplete 'Classification' recordings** – It was noticed that 'Head-of-Accounts' were **not** recorded in full in many of the GAR-7 Challans.
4. **Non-reference of GAR-6 nos in GAR-7 challans** – It is noticed that relevant GAR-6 receipt nos. and its other related are not duly recorded in the GAR-7 challans drawn by the Unit. In the absence of which, due crossing-linking & self-check of records are absent, which is irregular.
5. **Non-reference of GAR-3 details in GAR-7 challans** – It is noticed that relevant GAR-3 Cash-Book details are not duly recorded in the GAR-7 challans drawn by the Unit. In the absence of which, due crossing-linking & self-check of records are absent, which is irregular.
6. Since, above points are illustrative & suggestive only ; and not exhaustive, **ensure that** :-
(a) Above facts be re-confirmed for correctness & factual inaccuracy, if any, be brought to notice of audit.
(b) Also, other cases may be reviewed & rectified on the above lines, under intimation to audit.
(c) All related rule position & other Government directives in the matter are duly adhered.

25/02/22

25/c
(New)

PARA – 04 : Income-Tax

(Audit period 2019-20 to 2020-21 ----- Reference Audit Memo No.03(A) dated 01.02.22 ; & No.03(B) dated 03.02.22)

During the test-check of Income-Tax related documents, following irregularities were noticed :-

- 1. Non-deduction of Income-tax on proportionate basis** – Income-tax payable during the FY is not deducted on proportionate basis ; instead major amount is deducted in the last-month of February, which is irregular. Elucidate reasons for the same.
- 2. Recovery of income-tax** – During test-check, irregularities were noticed in following cases :-

1	7	Sh.Huckam Chand, Assistant Commissioner — (PBR pg no.1)								FY:2019-20 -- (AY:2020-21)							
Gross Sal	(+)NPS(G)	(-) Rent rpt	(-) CEA	(-) HostelEA	(-) Tpt Alw	(-) Uniform	(-) Orderly	Net Sal	(-)Std Ded	Sal Chr'bl	House Pty	Capl gains	Othr Sour'c	Bank Int	Grs Inc'm		
15,52,902	0	0	0	0	0	0	0	15,52,902	50,000	15,02,902	0	0	0	0	15,02,902		
GPF	UTEGIS	LIC	PLI	PPF	HBA (Ppl)	Tut-Fees	Sukn Smdr	UTI/Mult	Shr/Deb/Bd	NSC/T-FD	Othr/Misc	Pen Fund	NPS-E(Org)	NPS-E(Adj)	Tot 80C+		
7,20,000	720	0	0	0	0	0	0	0	0	0	0	0	(0)	0	1,50,000		
NPS-E(Ad)	NPS-Govt				DGHS	PhyDep	Med Trfnt	Edn Loan	Int H-Loan	Electc veh	80G-Don	Int on bank	Pmt Hand'p	Othr/Misc	Tot 80D+		
0	0				7,800	0	0	0	0	0	0	0	0	0	7,800		
I-Tax	Cess@4%	Due-Tax			I-Tax	Cess@4%	Paid-Tax(1)			I-Tax	Cess@4%	Paid-Tax(2)			I-Tax	Cess@4%	Bal Tax
2,16,030	8,641	2,24,671			2,02,000	8,080	2,10,080			0	0	0			14,030	561	14,591
(a) Short recovery of Income-Tax																	
(b) Hence, outstanding amount of Rs.14591/- may be recovered, after due verifications, under intimation to audit.																	

2	8	Sh.Pradeep Solanki, Gr-I / FSO --- (PBR pg no.33)								FY:2019-20 -- (AY:2020-21)							
Gross Sal	(+)NPS(G)	(-) Rent rpt	(-) CEA	(-) HostelEA	(-) Tpt Alw	(-) Uniform	(-) Orderly	Net Sal	(-)Std Ded	Sal Chr'bl	House Pty	Capl gains	Othr Sour'c	Bank Int	Grs Inc'm		
8,78,931	86,553	0	1,200	0	0	0	0	9,64,284	50,000	9,14,284	-1,10,099	0	0	0	8,04,185		
GPF	UTEGIS	LIC	PLI	PPF	HBA (Ppl)	Tut-Fees	Sukn Smdr	UTI/Mult	Shr/Deb/Bd	NSC/T-FD	Othr/Misc	Pen Fund	NPS-E(Org)	NPS-E(Adj)	Tot 80C+		
0	720	0	57,362	50,000	32,160	0	0	0	0	0	0	0	(61824)	9,758	1,50,000		
NPS-E(Ad)	NPS-Govt				DGHS	PhyDep	Med Trfnt	Edn Loan	Int H-Loan	Electc veh	80G-Don	Int on bank	Pmt Hand'p	Othr/Misc	Tot 80D+		
50,000	86,553				7,800	0	0	0	0	0	0	0	0	0	7,800		
I-Tax	Cess@4%	Due-Tax			I-Tax	Cess@4%	Paid-Tax(1)			I-Tax	Cess@4%	Paid-Tax(2)			I-Tax	Cess@4%	Bal Tax
14,466	579	15,045			14,000	560	14,560			0	0	0			466	19	485
(a) Short recovery of Income-Tax																	
(b) Hence, outstanding amount of Rs.485/- may be recovered, after due verifications, under intimation to audit.																	

3	11	Sh.Gaurav Shokhanda, FSI --- (PBR pg no.63)								FY:2020-21 -- (AY:2021-22)							
Gross Sal	(+)NPS(G)	(-) Rent rpt	(-) CEA	(-) HostelEA	(-) Tpt Alw	(-) Uniform	(-) Orderly	Net Sal	(-)Std Ded	Sal Chr'bl	House Pty	Capl gains	Othr Sour'c	Bank Int	Grs Inc'm		
8,45,043	91,700	1,14,503	0	0	0	0	0	8,22,240	50,000	7,72,240	0	0	0	0	7,72,240		
GPF	UTEGIS	LIC	PLI	PPF	HBA (Ppl)	Tut-Fees	Sukn Smdr	UTI/Mult	Shr/Deb/Bd	NSC/T-FD	Othr/Misc	Pen Fund	NPS-E(Org)	NPS-E(Adj)	Tot 80C+		
0	720	0	0	0	0	0	0	0	0	0	0	0	(65492)	65,492	66,212		
NPS-E(Ad)	NPS-Govt				DGHS	PhyDep	Med Trfnt	Edn Loan	Int H-Loan	Electc veh	80G-Don	Int on bank	Pmt Hand'p	Othr/Misc	Tot 80D+		
0	91,700				7,800	0	0	0	0	0	0	0	0	0	7,800		
I-Tax	Cess@4%	Due-Tax			I-Tax	Cess@4%	Paid-Tax(1)			I-Tax	Cess@4%	Paid-Tax(2)			I-Tax	Cess@4%	Bal Tax
33,806	1,352	35,158			0	0	0			0	0	0			33,806	1,352	35,158
(a) I-Tax calculation sheet & its relevant supporting documents - not made available to audit. As such, I-Tax had to be calculated on available figures.																	
(a) Exemption of HRA u/s 10(13-A) without obtaining the mandatory PAN Card copy of the landlord.																	
(b) Hence, outstanding amount of Rs.35158/- may be recovered, after due verifications, under intimation to audit.																	

Hence, aforesaid outstanding amount of **Rs.50,234/-** may be recovered, from the officials/ assessees, after due verifications, under intimation to audit alongwith all confirmatory supporting documents.

- 3. Usage of HRA exemption on rent-receipt slips** – During test-check, it was noticed that exemptions of huge amounts have been allowed to large number of officials / asseses – merely on the basis of rent-receipts slips submitted by them for large amounts, which is easily available in market at petty cost and claiming mammoth benefit of exemption under Section 10 (13A) of the Income-Tax Act, 1961.

30/03/22

25/c

PARA - 04 : Income-Tax

(Audit period 2019-20 to 2020-21 ----- Reference Audit Memo No.03(A) dated 01.02.22 ; & No.03(B) dated 03.02.22)

During the test-check of Income-Tax related documents, following irregularities were noticed :-

- 1. Non-deduction of Income-tax on proportionate basis** – Income-tax payable during the FY is not deducted on proportionate basis ; instead major amount is deducted in the last-month of February, which is irregular. Elucidate reasons for the same.
- 2. Recovery of income-tax** – During test-check, irregularities were noticed in following cases :-

1	7	Sh.Huckam Chand, Assistant Commissioner --- (PBR pg no.1)										FY:2019-20 -- (AY:2020-21)				
Gross Sal	(+NPS(G)	(-) Rent rpt	(-) CEA	(-) Hostel EA	(-) Tpt Alw	(-) Uniform	(-) Orderly	Net Sal	(-)Std Ded	Sal Chr'bl	House Pty	Captl gains	Othr Sour'c	Bank Int	Grs Inc'm	
15,52,902	0	0	0	0	0	0	0	15,52,902	50,000	15,02,902	0	0	0	0	15,02,902	
GPF	UTEGIS	LIC	PLI	PPF	HBA (Ppl)	Tut-Fees	Sukn Smdi	UTI/Muti	Shr/Deb/Bd	NSC/T-FD	Othr/Misc	Pen Fund	NPS-E(Org)	NPS-E(Adj)	Tot 80C+	
7,20,000	720	0	0	0	0	0	0	0	0	0	0	0	0	0	1,50,000	
NPS-E(Ad)	NPS-Govt				DGHS	PhyDep	Med Trt'mt	Edn Loan	Int H-Loan	Elect'c veh	80G-Don	Int on bank	Pmt Handip	Othr/Misc	Tot 80D+	
0	0				7,800	0	0	0	0	0	0	0	0	0	7,800	
I-Tax	Cess@4%	Due-Tax			I-Tax	Cess@4%	Paid-Tax(1)			I-Tax	Cess@4%	Paid-Tax(2)			Bal Tax	
2,16,030	8,641	2,24,671			8,080	2,10,080	2,18,160			0	0	0			14,591	
(a) Short recovery of Income-Tax																
(b) Hence, outstanding amount of Rs.14591/- may be recovered, after due verifications, under intimation to audit.																

30/03/22
Matter reviewed matter related corrections made
Retracted amount sent out total
add
30/03/22

2	8	Sh.Pradeep Solanki, Gr-I / FSO --- (PBR pg no.33)										FY:2019-20 -- (AY:2020-21)				
Gross Sal	(+NPS(G)	(-) Rent rpt	(-) CEA	(-) Hostel EA	(-) Tpt Alw	(-) Uniform	(-) Orderly	Net Sal	(-)Std Ded	Sal Chr'bl	House Pty	Captl gains	Othr Sour'c	Bank Int	Grs Inc'm	
8,78,931	86,553	0	1,200	0	0	0	0	9,64,284	50,000	9,14,284	-1,10,000	0	0	0	8,04,185	
GPF	UTEGIS	LIC	PLI	PPF	HBA (Ppl)	Tut-Fees	Sukn Smdi	UTI/Muti	Shr/Deb/Bd	NSC/T-FD	Othr/Misc	Pen Fund	NPSE(Org)	NPSE(Adj)	Tot 80C+	
0	720	0	57,362	50,000	32,160	0	0	0	0	0	0	0	(61824)	9,758	1,50,000	
NPS-E(Ad)	NPS-Govt				DGHS	PhyDep	Med Trt'mt	Edn Loan	Int H-Loan	Elect'c veh	80G-Don	Int on bank	Pmt Handip	Othr/Misc	Tot 80D+	
50,000	86,553				7,800	0	0	0	0	0	0	0	0	0	7,800	
I-Tax	Cess@4%	Due-Tax			I-Tax	Cess@4%	Paid-Tax(1)			I-Tax	Cess@4%	Paid-Tax(2)			Bal Tax	
14,466	579	15,045			560	14,560	15,120			0	0	0			485	
(a) Short recovery of Income-Tax																
(b) Hence, outstanding amount of Rs.485/- may be recovered, after due verifications, under intimation to audit.																

3	11	Sh.Gaurav Shokhanda, FSI --- (PBR pg no.63)										FY:2020-21 -- (AY:2021-22)				
Gross Sal	(+NPS(G)	(-) Rent rpt	(-) CEA	(-) Hostel EA	(-) Tpt Alw	(-) Uniform	(-) Orderly	Net Sal	(-)Std Ded	Sal Chr'bl	House Pty	Captl gains	Othr Sour'c	Bank Int	Grs Inc'm	
8,45,043	91,700	1,14,503	0	0	0	0	0	8,22,240	50,000	7,72,240	0	0	0	0	7,72,240	
GPF	UTEGIS	LIC	PLI	PPF	HBA (Ppl)	Tut-Fees	Sukn Smdi	UTI/Muti	Shr/Deb/Bd	NSC/T-FD	Othr/Misc	Pen Fund	NPSE(Org)	NPSE(Adj)	Tot 80C+	
0	720	0	0	0	0	0	0	0	0	0	0	0	(65492)	65,492	66,212	
NPS-E(Ad)	NPS-Govt				DGHS	PhyDep	Med Trt'mt	Edn Loan	Int H-Loan	Elect'c veh	80G-Don	Int on bank	Pmt Handip	Othr/Misc	Tot 80D+	
0	91,700				7,800	0	0	0	0	0	0	0	0	0	7,800	
I-Tax	Cess@4%	Due-Tax			I-Tax	Cess@4%	Paid-Tax(1)			I-Tax	Cess@4%	Paid-Tax(2)			Bal Tax	
33,806	1,352	35,158			0	0	0			0	0	0			33,806	
(a) I-Tax calculation sheet & its relevant supporting documents - not made available to audit. As such, I-Tax had to be calculated on available figures.																
(a) Exemption of HRA u/s 10(13-A) without obtaining the mandatory PAN Card copy of the landlord.																
(b) Hence, outstanding amount of Rs.35158/- may be recovered, after due verifications, under intimation to audit.																

Hence, aforesaid outstanding amount of **Rs.50,234/-** may be recovered, from the officials/ assessees, after due verifications, under intimation to audit alongwith all confirmatory supporting documents.

- 3. Usage of HRA exemption on rent-receipt slips** – During test-check, it was noticed that exemptions of huge amounts have been allowed to large number of officials / assessee – merely on the basis of rent-receipts slips submitted by them for large amounts, which is easily available in market at petty cost and claiming mammoth benefit of exemption under Section 10 (13A) of the Income-Tax Act, 1961.

30/03/22

24/c

Thus, due verifications and establishment of genuineness & transparency in submission of such rent-receipt slips may be exercised. For the purpose, it is suggested to ensure that :-

- (i) actual occupancy of aforesaid property ;
- (ii) actual receipt of rent by aforesaid landlord ;
- (iii) actual money trail of the rent paid ;
- (iv) reflection of on-going rent-rates to be realistic for the given area

.....and in order to justify claims of exemption under aforesaid Section 10(13A) of the Income-Tax Act, 1961, **all the concerned officials/assesses** may be requested to furnish atleast the following relevant documents in support of their claims :-

- (a) Registered lease deed / agreement on Rs.100/- stamp rate (for 11 months)
- (b) Latest electricity/water bills testifying ownership credentials of the rent-receipt issuing authority, i.e., landlord for the said property. ;
- (c) Rent payment entry in bank statement. ;
- (d) Tenant's police verification certificate ;
- (e) PAN card copy of landlord where rent paid exceeds Rs.1,00,000/- per year ;
- (f) Service Book's 1st page confirming entry of above address for which benefit of exemption under Section 10 (13A) is claimed.

Also, other rules related to Income-Tax may be also be strictly adhered.

Note : Above suggestions are illustrative only & not exhaustive ; unit may also add more checks, as deem fit.

Otherwise, their claims may be treated as inadmissible for availing any exemptions.

4. Since, above points are illustrative & suggestive only ; and not exhaustive, **ensure that** :-
 - (a) Above facts be re-confirmed for correctness & factual inaccuracy, if any, be brought to notice of audit.
 - (b) Also, other cases may be reviewed & rectified on the above lines, under intimation to audit.
 - (c) All related rule position & other Government directives in the matter are duly adhered.

25/10/22

PARA – 05 : Bank account in the name of DDO

(Audit period 2019-20 to 2020-21 ----- Reference Audit Memo No.11 dated 11.02.22)

KD file pg-13-16/c

In response to current Audit Memo no.1 (D) dated 31.01.22 regarding details of Bank and Post Office accounts, Unit had submitted a reply vide their office letter no.155/AC(SW) dated 11.02.22, wherefrom following has been ascertained :-

1. **Bank account details** – Current A/c no.36439537417 in name of "DDO, Distt South West, F and S Deptt" maintained in SBI, RK Puram, ND with IFSC : SBIN0001076 & MICR Code : 110002106.
2. **Non-maintenance of 'Bank Reconciliation Statements'** – In order to reconcile 'Cash-Book' and 'Pass-Book', monthly 'Bank Reconciliation Statements' were to duly be prepared. Whereas, no such record has been prepared, which is highly irregular. Reasons for the same may be elucidated to audit.
3. **Loss due to non-deposit of Government money into Government account –**
 - (a) As per Rule-6(1) of CGA(RP) Rules, 1983, it is stipulated that – "All moneys received by or tendered to Government officers on account of revenues or receipts or dues of the Government shall, **without undue delay**, be paid in full into the accredited bank for inclusion in Government Account.....".
 - (b) As per Exception(c) below Rule-13(ii) of CGA(RP) Rules, 1983, it is stipulated that – "Receipts.... should be.... remitted into the accredited bank duly supported by challans for credit to Govt. Account".

Whereas, it is noticed from the 'Closing Balance' of bank statement for the period from 01.04.19 to 08.02.22 that :-

- (i) a huge sum of Government money amounting to **Rs.8,17,301.16 is lying idle** in aforesaid bank account, since long.
- (ii) It is gathered from the Unit that said amounts is Government money, which has been collected on account of various 'Fees & Fines' of this unit.

Non-deposit of Government receipt money into Government account in-time has resulted in undue loss to State-exchequer, which is highly irregular.

Hence :-

- (a) Reasons for affording aforesaid loss Government revenue may be elucidated to audit.
- (b) Necessary corrective actions may immediately be taken, **after due verification of facts & figures**, under intimation to audit alongwith its confirmatory documentary supports.

4. **Recurring loss of Government money** – Also, it is gathered from the Unit that aforesaid amount of **Rs.8,17,301.16** is lying in '**Current Account**' instead of an interest bearing '**Savings Account**'.

Therefore, in addition to the violations as stated at Point-3 above, it is stated that State-exchequer had also lost revenue on account of earning periodic 'Bank Interest' on its available 'Cash-at-Bank', which is highly irregular.

On the other hand, bank had gained financially benefits by having such huge Government money at its disposal and that too, without paying any periodic 'Bank Interest' of a single penny on it.

Hence :-

- (a) Reasons for affording aforesaid loss Government revenue may be elucidated to audit.
- (b) Necessary corrective actions may immediately be taken to **save any further undue loss of precious Government money, after due verification of facts & figures**, under intimation to audit alongwith its confirmatory documentary supports.

PARA – 06 : Non-deposit of lapsed deposits of Rs.13,52,888/- + its accrued-interest

(Audit period 2019-20 to 2020-21 ----- Reference Audit Memo No.14 dated 18.02.22)

During test-check of existing Fixed Deposit Register, it is noticed that :-

1. **Non-deposit of unclaimed security deposits into Government account** – As per Rule-189(1)(b) of CGA(R&P) Rules, 1983, it is stipulated that – “At the close of March each year....all deposits or balances....unclaimed for more than three complete account years, shall be credited to the Government under the Consolidated Fund, keeping necessary note in the register of deposits.....”.

Whereas, it is noticed from the existing 'Security Deposit Register' that several security deposits are still lying unclaimed & idle in this Unit despite lapse of more than three years without being transferred into Government accounts as lapse deposits, which is highly irregular. Examples of a few such cases are illustrated below :-

S. No	FD Reg S.No	Cir'l No	FPS No	Name of Agency / owner	Acctt No / FD No. / DR No.	Issue date	Validity date	Amount
1	2	3	4	5	6	7	8	9
1	1	32	2849/85	Chaudhary KOD	928734846	08.01.11	08.01.14	5,000
2	2	32	3171/87	Bharat KOD	2379401015121/1	15.01.11	15.01.14	5,000
3	4	32	3314/92	Sushil Sharma	934271753	07.02.11	07.02.14	5,000
4	5	32	3676/94	Kunita KOD	60063521412	14.02.11	14.02.14	5,000
5	6	32	3867/95	Shankar KOD	60065868180	12.03.11	12.03.14	5,000
6	7	32	3688/94	Mohan KOD	F-181220	17.03.11	17.03.14	5,000
7	8	32	3205/88	Raja KOD	21250300019487	08.04.11	08.04.14	5,000
8	9	32	3641/93	Widow KOD	60070898286	09.05.11	09.05.14	5,000
9	10	32	3914/95	Krishna KOD	C/F/D/01/567825	10.05.11	10.05.14	5,000
10	11	32	3642/93	Arora KOD	19810310037980	18.05.11	18.05.14	5,000
11	12	32	1683/76	Aggarwal KOD	911040026609491	24.05.11	24.05.14	5,000
12	13	32	3937/95	Malhotra KOD	911040031972782	23.06.11	23.06.14	5,000
13	14	32	2773/84	Raj / Rajpal KOD	D/009693	08.07.11	08.07.14	5,000
14	15	32	2029/79	Ramniwas KOD	601303311006624	02.08.11	02.08.14	5,000
15	16	32	3943/95	Rajbala KOD	60076034116	19.07.11	19.07.14	5,000
16	17	32	3942/95	Verma KOD	911040039926963	03.08.11	03.08.14	5,000
17	18	32	4100/96	Mohit KOD	C/F/D/01/567991	05.09.11	05.09.14	5,000
18	19	32	115/72	Ramphal KOD	C/F/D/01/567985	02.09.11	02.09.14	5,000
19	20	32	8274	Ex-Serviceman Store	TDR/CBS-L/084405	21.09.11	21.03.13	5,000
20	21	32	9053	Chaudhary Ration Bhandar	911040048741690	22.09.11	22.03.15	10,000
21	29	32	8469	Suraj Store	911040054749327	21.10.11	21.01.17	5,000
22	38	32	7035	Singh	911040056133014	31.10.11	31.10.15	10,000
23	48	32	8290	Anita Store	911040056061977	06.11.14	12.11.17	12,888
24	60	32	7755	Balaji Store	912040014418853	12.03.12	12.03.15	10,000
25	61	32	4242/2000	Krishanatreya KOD	6047385856	05.07.12	05.07.15	5,000
26	61	32	6164	Kirpa Ram	911040055942264	29.10.11	29.04.15	10,000
27	63	32	7892	Ex-Serviceman Store	50142617076	01.02.13	01.02.16	10,000
28	64	32	9119	Radha Rani Store	TDR/2013/BB/825763	04.09.14	04.09.17	10,000
29	65	32	9120	Keshav Store	21250300031809	04.09.14	04.09.17	10,000
30	67	32	8654	Bagwan Das Bansal Store	91504008405264	12.02.15	12.03.18	10,000
31	76	32	8449	Bhagwati FPS	60081501812	22.09.11	19.04.12	5,000
32	88	32	7903	Raghuwshi Store	KCC/01/112109024134	08.11.11	08.06.15	10,000
33	88	32	7903	Raghuwshi Store	KCC/01/150870/024134	29.04.15	29.04.18	10,000
34	89	32	8844	Akshay Store	KCC/01/151163/024136	10.06.15	10.06.18	10,000
35	90	32	7029	Bishan Singh Store	915040032154549	17.07.15	17.01.19	10,000
36	???	32	8274	Ex-Serviceman Store	50321085547	08.02.16	08.02.19	10,000
37	1	33	3226/90	PK Oil Depot	65101638468	03.12.10	03.12.13	5,000
38	2	33	2485/82	Gopi KOD	910040046966474	06.12.10	06.12.15	5,000
39	3	33	2974/86	Krishan Pal KOD	0019645	16.12.10	16.12.13	5,000

Current Audit Report (Part-II & III) — for the period 2019-20 to 2020-21

Office of the Assistant Commissioner, District South-West, Food & Supplies Department, GNCTD
Pandit Deep Chand Sharma Sahkar Bhawan, Marble Market, Sector-20, Dwarka, New Delhi-110075 --- [22/1] - (PAO-I changed to PAO-III)

21/c

S. No	FD Reg S.No	Cir/I No	FPS No	Name of Agency / owner	Acctt No / FD No. / DR No.	Issue date	Validity date	Amount
1	2	3	4	5	6	7	8	9
40	4	33	1851/78	Gupta KOD	910040049981924	24.12.10	24.12.13	5,000
41	6	33	3851/95	Sharma KOD	KCC/01/101935030654	29.12.10	29.12.13	5,000
42	7	33	7286	JR Store	911040003539966	20.01.11	20.01.14	5,000
43	8	33	3830/95	Shakuntla KOD	0019686	22.01.11	21.03.14	5,000
44	9	33	2506/82	Ramadhan KOD	911040004044449	22.01.11	22.01.14	5,000
45	12	33	3330/92	Shiv KOD	60065154119	07.03.11	07.03.14	5,000
46	14	33	3217/89	Patangi Devi KOD	C/F/D/01/567779	19.04.11	19.04.14	5,000
47	15	33	3927/95	Kanahiya KOD	911040020204924	15.04.11	15.04.14	5,000
48	16	33	3218/89	Shiva KOD	417200DP00003230	20.06.11	20.06.14	5,000
49	17	33	3173/86	Singh KOD	126820100031283	15.07.11	15.07.14	5,000
50	19	33	3117/86	Sagar KOD	KCC/01/111603155	10.08.11	10.08.14	5,000
51	21	33	3487/89	Kuldeep Singh Prem Chand	90544050061735	17.08.11	17.08.14	5,000
52	29	33	4119	Suraj KOD	EM/COM/E No.745128	05.01.12	05.01.15	5,000
53	33	33	7951/33	Chaudhary Store	90194050089103/1	30.11.11	31.5.15	10,000
54	37	33	9079	Divey Store	9073-405-32178/2	02.12.11	02.12.14	5,000
55	51	33	4123/97	Raj Kumar	074366029535	06.01.12	06.01.15	5,000
56	52	33	4125	Raj KOD	AN/2010/246548	05.01.12	05.01.16	5,000
57	53	33	4127	Shyam KOD	C/F/D/01/569047	24.01.12	24.01.15	5,000
58	54	33	4247/2000	Shri Ram KOD	EM/COM/E No.745129	05.01.12	05.01.15	5,000
59	69	33	4258/2000	Pankaj / Sunil Kumar Singh	KCC/01/120061031494	10.04.12	10.04.15	5,000
60	70	33	2978/86	Chauhari Ram KOD	61154611341	09.04.12	09.04.17	5,000
61	73	33	4251/2000	Jagdamba KOD	SBH/212150	05.05.12	05.06.15	5,000
62	74	33	9079	Divey Store	SBH/212149	05.05.12	05.06.15	5,000
63	76	33	2799/84	Nitya Prakash KOD	60105265644	21.08.12	21.08.17	5,000
64	78	33	4397/01	Bhagirath KOD	9073/405/37311/2	20.03.13	20.03.16	5,000
65	84	33	7317	Kailash Store	915040008056150	11.02.15	11.02.18	10,000
66	94	33	4473	Prakash & Sons	60207286125	05.03.15	05.03.18	10,000
67	97	33	4163/97	Geeta KOD / Munim Rathore	TDR/UFL/A/0785399	26.10.12	26.10.15	5,000
68	102	33	6996	Jai Bajranj Store	90194050100997/1	13.03.15	13.03.18	10,000
69	112	33	7948	Jay Ambey Store	915040010247942	24.02.15	24.02.18	10,000
70	120	33	9079	Diviya Store	9073/405/32718	08.05.15	08.05.18	10,000
71	???	33	2805/84	Chauhan Oil Co	AB/COM/MPL/L/358286	15.09.11	15.01.15	5,000
72	2	34	3121/89	Vashnav KOD	TDR/CBS-B/168238	03.01.11	03.01.14	5,000
73	3	34	4026/96	Attar KOD	E-569607 / A47353868	10.01.11	10.01.14	5,000
74	4	34	2512/82	Dayanand KOD	911040004036862	22.01.11	22.01.14	5,000
75	10	34	4053/96	Parmeshwaari K Oil Depot	TDR/CBS-B/0261979	07.05.11	07.05.14	5,000
76	11	34	3380/86	Vijender KOD	AM/2010/537124	09.05.11	09.05.14	5,000
77	12	34	7/72	Mohan Lal Goyal	911040026610240	24.05.11	24.05.14	5,000
78	13	34	4152/97	Naresh KOD	D/009634	31.05.11	31.05.14	5,000
79	15	34	3514/92	Raghubir Singh K Oil Depot	EM/COM/D.No.348228	30.07.11	30.07.14	5,000
80	17	34	2366/81	Gupta KOD	911040045450296	06.09.11	06.09.14	5,000
81	18	34	153/72	Vasudev KOD	CSP/C/0532705	09.09.11	09.09.14	5,000
82	19	34	3655	Rajan KOD / Bimla	31926246647	07.09.11	07.09.14	5,000
83	20	34	3198/87	Darshan Lal Harpyari KOD	CKY/01/075422	12.09.11	12.09.14	5,000
84	28	34	9034	Janta Store	911040061584805	29.11.11	29.05.15	10,000
85	35	34	6587	Sunita Devi Subhash Chander	9102/405/6166/2	09.04.12	09.04.15	10,000
86	35	34	5441	Daya Nand	911040062267691	02.12.11	02.06.15	10,000
87	37	34	8995	Goyal Store	911040062248360	02.12.11	02.06.15	10,000
88	53	34	9124	Raja Self Help Group	91024050033284/2	04.03.15	04.03.18	10,000
89	68	34	4947	Dindarpur Co-Operative Society	488800PU00002137	20.04.15	20.04.18	10,000
90	71	34	6587	Sunita Devi Subhash Chander	91024050033494/1	20.04.15	20.04.18	10,000
91	80	34	9191	Sarita Provisional Store	488800DP00011028	29.10.15	29.10.18	10,000
92	86	34	9259	Hukum Store	476500PU00023253	25.01.16	25.01.19	10,000

[Handwritten signature]

Current Audit Report (Part-II & III) — for the period 2019-20 to 2020-21

Office of the Assistant Commissioner, District South-West, Food & Supplies Department, GNCTD
Pandit Deep Chand Sharma Sahkar Bhawan, Marble Market, Sector-20, Dwarka, New Delhi-110075 — [22/1] – (PAO-I changed to PAO-III)

20/1

S. No	FD Reg S.No	Cir'l No	FPS No	Name of Agency / owner	Acctt No / FD No. / DR No.	Issue date	Validity date	Amount
1	2	3	4	5	6	7	8	9
93	88	34	9280	Kushwant Store / Sarita Devi	126820100111987	25.01.16	25.01.19	10,000
94	1	35	2687/84	Jyoti/Jugal Kishore Suresh Chand	447/LF No.133835	02.12.10	03.12.13	5,000
95	3	35	2840/85	Jas KOD	151900PR00050021	22.12.10	22.12.13	5,000
96	4	35	3259	Paras Ram KOD	151900PR00050270	29.12.10	29.12.13	5,000
97	7	35	3243/91	Prakash Brothers KOD	09/CDCSC/714240	15.01.11	15.01.14	5,000
98	9	35	2455/81	Ram Singh	TDR/CBS-A/1342859	15.02.11	15.02.14	5,000
99	10	35	3562/93	Trilok Singh KOD	462/LF No.133871	23.02.11	23.02.14	5,000
100	12	35	3230/90	Ram Singh KOD	2742401002125/1	02.03.11	02.03.14	5,000
101	13	35	3892/96	Vicky KOD	151900DP00000026	08.04.11	08.04.14	5,000
102	16	35	3715/94	Suresh KOD	10/CNDM/219099	02.07.11	02.07.14	5,000
103	18	35	2583/82	Sharma KOD	151900DP00003087	22.07.11	22.07.14	5,000
104	19	35	2111/80	Siya Ram KOD	3134099201 / N-180190	29.07.11	29.07.14	5,000
105	20	35	4095/96	Vinod K Oil Depot	10/CDSC/219306	06.09.11	06.09.14	5,000
106	21	35	3728/94	Shyamji KOD	3139644211 / N-180234	02.09.11	02.09.14	5,000
107	22	35	1177/72	Sita Ram K Oil Depot	KCC/01/110486008209	12.09.11	12.09.14	5,000
108	29	35	7888	MK Provision Store	911040056598275	03.11.11	03.05.15	10,000
109	61	35	7958	Mukesh Provision Store	SBF/497059	09.11.11	09.05.15	10,000
110	62	35	8305	Janta Store	SBF/497056	09.11.11	09.05.15	10,000
111	66	35	4315/2000	Chander KOD	64108860811 / SNo.316734	20.11.12	20.11.15	5,000
112	67	35	4314/2000	Inder KOD	64108859782 / SNo.316735	20.11.12	20.11.15	5,000
113	67	35	4238/2000	Ram KOD	64088802326 / SNo.316330	02.01.12	02.01.15	5,000
114	68	35	7965	Jai Kumar Store	SBH/676692	18.01.12	18.01.15	5,000
115	81	35	9104	Kalawati Provision Store	SBF/498135	11.12.13	11.02.17	10,000
116	89	35	7875	Janta Store	SBL/464416	18.03.15	18.07.18	10,000
117	90	35	7969	Alka Store	SBL/464415	18.03.15	18.07.18	10,000
118	108	35	7888	MK Provision Store	915040022429316	22.05.15	22.05.18	10,000
119	115	35	8516	Babu Ram Sunil Kumar	915040023190578	27.05.15	27.05.18	10,000
120	281	35	9321	Pritam Store	AV/2015/393891	27.10.16	24.02.17	10,000
121	???	35	2987	Kanwal Nain Sharma	11217-820-1866 / 006388	01.02.11	01.02.14	5,000
122	1	36	673/73	Prakash Chand Hari Chand	602545110006739	07.12.10	07.12.13	5,000
123	2	36	2137/81	Aggarwal K Oil Depot	6293318	15.12.10	15.12.13	5,000
124	3	36	2139/81	Balwan Singh	910040050329142	28.12.10	28.12.13	5,000
125	4	36	4031/96	Jai Maa Enterprises	0019667	01.11.11	10.01.14	5,000
126	8	36	3558/93	New Sharawat KoD	KCC/01/110127004392	11.02.11	11.02.14	5,000
127	12	36	3344/92	Soni K Oil Depot	TBM/TDR/2009//233955	26.04.11	26.04.14	5,000
128	14	36	3858/95	Bijender K Oil Depot	1628/LF No.146753	13.05.11	13.05.14	5,000
129	15	36	2760/84	Sehrawat K.O.Depot	308000DP00001116	04.06.11	04.06.14	5,000
130	16	36	3921/95	Krishan K.Oil Depot	308000DP00001134	06.06.11	06.06.14	5,000
131	17	36	4072/96	Rana K.Oil.Depot	1634/LF No.146759	19.05.11	19.05.14	5,000
132	19	36	2117/80	Balmiki K Oil Depot	6293481	28.07.11	28.07.14	5,000
133	21	36	3659/93	Rameshwar K Oil Depot	TDR/UFL/A/0212552	20.09.11	20.09.14	5,000
134	24	36	7313	Ex-Servicemen KoD	SBG/654689	23.04.11	23.04.14	5,000
135	27	36	5973	Sarla Gupta	911040062303061	02.12.11	02.06.15	10,000
136	32	36	5898	Surender Kumar	TDR/IMPL/E/0717475	17.12.11	17.12.16	10,000
137	37	36	7942	Amit Provision Store	912040013180302	05.03.12	05.09.15	10,000
138	47	36	8885	Dubey Fair Price Shop	912040019623186	07.04.12	07.04.15	10,000
139	59	36	8723	Balaji Store	TDR/MTL/E/5803524	08.04.15	08.04.18	10,000
140	60	36	8674	RS Store	915040016769716	13.04.15	13.08.18	10,000
141	61	36	7480	Tara Chand Store	915040016771544	13.04.15	13.08.18	10,000
142	65	36	7345	Ram Autar	915040018518813	25.04.15	25.07.18	10,000
143	67	36	3912	Rajender Kumar Saini	915040018518392	25.04.15	25.07.18	10,000
144	78	36	9269	Anshul Sehrawat	AU/2015/958486	02.02.16	02.02.19	10,000
145	90	36	8868	Shiv Store	911040061583873	29.05.15	29.11.18	10,000

9/23/2022

Current Audit Report (Part-II & III) — for the period 2019-20 to 2020-21

19/c

Office of the Assistant Commissioner, District South-West, Food & Supplies Department, GNCTD
Pandit Deep Chand Sharma Sahkar Bhawan, Marble Market, Sector-20, Dwarka, New Delhi-110075 --- [22/1] - (PAO-I changed to PAO-III)

S. No	FD Reg S.No	Cir'l No	FPS No	Name of Agency / owner	Acctt No / FD No. / DR No.	Issue date	Validity date	Amount
1	2	3	4	5	6	7	8	9
146	91	36	8722	Mogha Store	911040061584087	29.05.15	29.11.18	10,000
147	1	37	3814/95	Shankar K.O.Supply	TDR/SSP/A/0963792	08.12.10	08.12.13	5,000
148	2	37	3242/91	Sanjay KOD	910040048665201	16.12.10	16.12.13	5,000
149	3	37	3503/91	Kanshi Ram KOD	2881401002293/1	18.12.10	18.03.14	5,000
150	4	37	2969/86	Nanak Provision Store	OL/TDR/A/10/4302846	05.01.11	05.01.16	5,000
151	5	37	4041/96	Sharma Traders	TDR/SSP/A/209421	04.01.11	04.01.14	5,000
152	7	37	1760/77	Jindal Oil Depot	KCC/01/110162030741	23.01.11	23.01.14	5,000
153	8	37	3241/91	Rama K.O.D.	TDR/SSP/A/206556	19.01.11	19.01.14	5,000
154	9	37	3854/95	Pooja K.O.D.	TDR/SSP/A/206554	19.01.11	19.01.14	5,000
155	10	37	1211/73	Sarla KoD	KCC/01/110401030836	17.02.11	17.02.14	5,000
156	12	37	3909/95	Shyamji K.Oil Depot	TDR/SSP/A/207266	21.03.11	21.03.14	5,000
157	13	37	1982/79	Jai Shree	911040015574908	18.03.11	18.03.14	5,000
158	14	37	83/72	Niranjan Lal Mohinder Kumar	SBD/593311	15.04.11	15.04.14	5,000
159	15	37	4137/97	Uttranchal K Oil Depot	2881401003047/1	20.04.12	20.04.15	5,000
160	20	37	3188A/87	Ashok Kumar KoD	NTB/2010/125837	11.06.11	11.06.14	5,000
161	22	37	4132/97	Joginder Singh	65118859706	02.07.11	02.07.16	5,000
162	23	37	3191/87	Gopal KoD	KCC/01/110395003989	30.06.11	30.06.14	5,000
163	24	37	3211/88	Suraj Bhan Mahavir Prasad	31804630019	25.06.11	25.06.14	5,000
164	28	37	4048/96	Kumar K Oil Depot	TDR/MPL/E/423058	28.04.11	28.04.14	5,000
165	29	37	2347/81	Bansal K Oil Depot	KCC/01/111789031616	02.09.11	02.09.14	5,000
166	30	37	3656/93	Bansal K Oil Depot	C/F/D/01/567998	07.09.11	07.09.14	5,000
167	34	37	1956/79	Chunni Lal KOD	TDR/MPL/E/0777775	05.10.11	05.10.14	5,000
168	40	37	4312	Fauji K Oil Depot	SNSC/2881/662443	23.11.12	23.11.15	5,000
169	42	37	8935	Garg Fair Price Shop	911040061539977	29.11.11	29.05.15	10,000
170	45	37	4300/00	S.P.K.O.D.	C/F/D/01/569531	07.08.12	07.08.15	5,000
171	50	37	8587	Janta Store	911040061786157	30.11.11	30.05.15	10,000
172	55	37	6706	Maya Store	911040062314658	02.12.11	02.06.15	10,000
173	56	37	6758	Chander Bhan Radjey Shyam	911040062466830	03.06.15	03.12.18	10,000
174	65	37	8399	Nirmal Store	911040063824440	10.12.11	10.06.15	10,000
175	69	37	6706	Maya Store	915040014190093	25.03.15	25.03.18	10,000
176	70	37	3716/96	Giriraj K Oil Depot	28814010029909/1	13.12.11	13.03.15	5,000
177	72	37	8652	Sri Sitla Stores	2011/NDRI/421156	30.12.11	30.06.15	10,000
178	91	37	4307/00	M.R.K.O.D.	0021419	11.10.12	11.10.15	5,000
179	93	37	8724	Sharma Store	914040000681588	07.01.14	07.03.17	10,000
180	???	37	???	Hema Mehta	2881401002646/1	23.04.11	23.04.14	5,000
181	7	38	3215	Kishan Lal	911040020204005	15.04.11	15.04.14	5,000
182	8	38	3933	Vicky	2846401001458/1	18.05.11	18.07.14	5,000
183	9	38	3935	Lohiya	NRSP/A/042418	23.05.11	23.08.14	5,000
184	10	38	2928	Gupta	173600DP0002405	08.08.11	08.08.14	5,000
185	31	38	2504	Vishnu Store	912040053410540	11.10.12	11.10.15	10,000
186	53	38	2504	Vishnu Store	918040099090456	30.10.18	30.10.21	10,000
187	???	38	???	Arun Gupta	017600PR00042237	27.01.11	27.01.14	5,000
188	12	39	???	Sunil Kumar	CTD/2/594342	25.03.11	25.03.14	5,000
189	14	39	???	Bhoop Singh Mange Ram	2846401001467/1	26.05.11	26.05.14	5,000
190	16	39	???	Satish Kumar Jarwat	TD/CS/004/0962976	29.06.11	29.06.14	5,000
191	17	39	3236/90	Om Prakash Ahuja	SBH/445581	19.07.11	19.07.14	5,000
192	45	39	2288	Shyam Lal	602345110007521	06.06.12	06.06.15	5,000
193	46	39	???	Mahohar Lal	306300DP00012366	29.10.12	29.10.15	5,000
194	47	39	???	Amrit	2011/NDRJ/420625	30.01.12	On Call	5,000
195	49	39	3936	Madan Lal Tara Chand	912040014493252	12.03.12	12.07.15	10,000
196	72	39	3930	Madan Lal Tara Chand	U18708541203	30.03.15	30.09.18	10,000
197	97	39	6959	Tara Chand	915040026744781	17.06.15	17.06.18	10,000
198	???	39	???	Goverdhan Store	912040015813158	17.03.12	01.04.15	10,000

[Handwritten signature]

S. No	FD Reg S.No	Cir/ No	FPS No	Name of Agency / owner	Acctt No / FD No. / DR No.	Issue date	Validity date	Amount
1	2	3	4	5	6	7	8	9
199	???	39	???	???????	2010/NDRI/002731	03.03.11	On Call	5,000
200	???	39	347/88	Prabhu Dayal	F/160121	10.12.10	10.12.13	5,000
201	???	39	4020/96	Jyoti K	AL/2009/188965	11.12.10	11.12.13	5,000
202	???	39	1971/79	Jai Jawan	306300PR00056432	28.02.11	28.02.14	5,000
203	???	39	1267/73	Naresh Gupta	CKY/01/446878	10.01.11	10.01.14	5,000
204	???	39	2143	Pawan Aggarwal	306300PR0055248	13.01.11	13.01.14	5,000
205	???	39	1990/79	Yadav	SBC/959436	21.12.10	21.12.13	5,000
							G-Total=	13,52,888

Note :-

- 1) Aforesaid list is illustrative only & not exhaustive ; Unit may review the records *in toto* and take into account all the unclaimed cases.
- 2) Amount indicated at Col-9 in the above Table is only the originally deposited amount ; whereas, on date of liquidation of above Deposit Receipts/ Fixed-Deposits, its accrued final maturity value (i.e., interest on original deposits) is to be realized actually, which would be much higher than aforesaid Rs.13,52,888/- and same may accordingly be taken into account.

Aforesaid non-deposit of unclaimed and idle-lying security deposits of more than three years amounting to Rs.13,52,888/- + its accrued final-interest is direct loss of revenue of State-exchequer, which is highly irregular.

In this regard :-

- (i) Reasons for affording aforesaid loss Government revenue may be brought on records and the same may be placed before competent authority of F&S (Hq), GNCTD for their decision in the matter.
- (ii) Necessary corrective actions may immediately be taken to **save any further undue loss of precious Government money, after due verification of facts & figures**, under intimation to audit alongwith its confirmatory documentary supports.

2. **Non-maintenance of register in prescribed format** – It is noticed that by virtue of powers conferred upon the Assistant Commissioner (SW), F&S Department, GNCTD being the Zonal Licensing Authority does authorize/issue-licence (FORM-C) to interested-applicants for commencing retail-business of :-

- (a) under the provisions of Clause-38 of Delhi Kerosene Oil (Export & Price) Control Order, 1962 did authorize/issue-licence to interested-applicants for commencing retail-business of Kerosene Oil Depots – for which the licensee is supposed to deposit of Rs.5,000/- as security in the form of Fixed Deposit Receipts for every the licence validity period. However, as on date, issue of licence of Kerosene Oil Depots appears to have ceased.
- (b) under the provisions of Clause-3 of Delhi Specified Articles (Regulation of Distribution) Order 1981 does authorize/issue-licence (FORM-C) to interested-applicants for commencing retail-business of Fair Price Shops – for which the licensee is supposed to deposit of Rs.10,000/- as security in the form of Fixed Deposit Receipts for every the licence validity period (which was earlier Rs.5,000/-).

Whereas, it is noticed that :-

- (i) A comprehensive, detailed & self-contained register (taking appropriate concepts from CAM-63 read with CAM-63A - 'Register of Deposits') is not being maintained, which is highly irregular.

AKC

- (ii) Proper acknowledgement of Kerosene Oil Depot or Fair Purchase Shop licensee's has not been obtained in the event of 'return / release' of such Fixed Deposit Receipts, after expiry of validity of their licences, which is highly irregular.
- (iii) Other irregularities noticed in the existing 'Security Deposit' registers are :-
 - a) No page counting.
 - b) No page counting certificate.
 - c) Illegible handwritten entries.
 - d) FPS No. not written in several cases.
 - e) Unattested entries.
 - f) Serial numbers recorded in the register are not in ascending & sequential order.

In the absence of above irregularities, audit is unable to offer any comments on the accuracy of such security deposits made, its refund / release or its deposit into Government receipt accounts.

In this regard :-

- (i) Elucidate reasons for non-maintenance of aforesaid comprehensive, detailed & self-contained register (taking appropriate concepts from CAM-63 read with CAM-63A - 'Register of Deposits').
 - (ii) Elucidate reasons for non-obtaining testifying acknowledgements while returning the Fixed Deposit Receipts to Kerosene Oil Depot or Fair Purchase Shop licensees.
 - (iii) Elucidate reasons for irregularities as indicated at Point-(iii) above.
 - (iv) Necessary corrective actions for both above points may immediately be taken, after due verification of facts & figures, under intimation to audit alongwith its confirmatory documentary supports.
3. Since, above points are illustrative & suggestive only ; and not exhaustive, ensure that :-
- (a) Above facts are confirmed for correctness ; factual inaccuracy, if any, be brought to notice of audit.
 - (b) Also, other cases may be reviewed & rectified on the above lines, under intimation to audit.
 - (c) All related rule position & other Government directives in the matter are duly adhered.

PARA – 07 : Pay Fixation

(Audit period 2019-20 to 2020-21 ----- Reference Audit Memo No.09 dated 09.02.22)

During the test-check of Service Books, following irregularities were noticed:-

1. Sh.Sunil Kumar Gaur, Gr-II(DASS)/ASO/FSI – It is noticed that :-

(a) SB Vol-I/pg-32 :-

- (i) **S.No.3 – 01.07.2007** – The official was drawing his pay at the stage of BP-Rs.9,020/- + GP-Rs.1,900/- = Rs.10,920/-.
- (ii) **S.No.4 read with remarks at SB Vol-I/pg-30 – 01.02.2008** – The official was promoted to post of Gr-III(DASS)/UDC
- (iii) **S.No.4 – 01.02.2008** – The official was allowed to draw pay at the stage of BP-Rs.9,370/- + GP-Rs.2,400/- = Rs.11,770/- (whose justifications is not mentioned).
- (iv) **S.No.5 – 01.07.2008** – Subsequently, the was allowed to draw annual increment at the stage of BP-Rs.9,730/- + GP-Rs.2,400/- = Rs.12,130/- (whose justifications is not mentioned).
- (v) Even if, it is assumed that the official might have exercised option of getting his pay fixed on the date of his next promotion, the pay as on 07.07.2008 should have been computed as **Rs.12,090/-** (9690+2400=12090) – (being annual routine increment – 9020+1900=10920 ;

KD file pg-10-11/c

25/02/22

16/c

10920x3%=327.60 (330) ; 9020+330=9350 ; plus one notional increment - 9350+1900=11250 ; 11250x3%=337.50 (340) ; 9350+340= 9690).

(vi) Whereas, it may be seen that instead of above, pay of the official has been fixed as **Rs.12,130/-** (9730+2400=12130), which appears to be incorrect.

Hence :-

(a) **Either**, specific Government order confirming admissibility of above may be made available to audit. ;

(b) **Or**, following recovery of overpayment of **Rs.9,737/-** may be made from the official, **after due verification of facts & figures**, under intimation to audit alongwith its confirmatory documentary supports :-

Calculation of overpayment of Pay & Allowances to Sh.Sunil Kumar Gaur, Gr-II(DASS) / ASO / FSI - for the period from 01.02.2008 to 30.06.2017 --- due to incorrect pay-fixation																			
Particulars	From	To	Mths	Old DA %	New DA %	SB Vol/ pg	DRAWN					DUE					Diff	Mths	G-Tot
							BP	DP / GP	DA	HRA	Total-Drawn	BP	DP / GP	DA	HRA	Total-Due			
Next DA rate	01.02.08	30.06.08	5	12		1/ 32	9,370	2,400	1,412	3,531	16,713	9,020	2,400	1,370	3,426	16,216	497	5	2,485
Next AI+Next DA	01.07.08	31.12.08	6	16		1/ 32	9,730	2,400	1,941	3,639	17,710	9,690	2,400	1,934	3,627	17,651	59	6	354
Next DA rate	01.01.09	30.06.09	6	22		1/ 32	9,730	2,400	2,669	3,639	18,438	9,690	2,400	2,660	3,627	18,377	61	6	366
Next AI+Next DA	01.07.09	31.12.09	6	27		1/ 32	10,100	2,400	3,375	3,750	19,625	10,060	2,400	3,364	3,738	19,562	63	6	378
Next DA rate	01.01.10	30.06.10	6	35		1/ 34	10,100	2,400	4,375	3,750	20,625	10,060	2,400	4,361	3,738	20,559	66	6	396
Next AI+Next DA	01.07.10	31.12.10	6	45		1/ 34	10,480	2,400	5,796	3,864	22,540	10,440	2,400	5,778	3,852	22,470	70	6	420
Next DA rate	01.01.11	31.05.11	5	51		1/ 34	10,480	2,400	6,569	3,864	23,313	10,440	2,400	6,548	3,852	23,240	73	5	365
Above DA for 9 days	01.06.11	21.06.11	0.21	51		1/ 34	7,336	1,680	4,598	2,705	16,319	7,308	1,680	4,584	2,696	16,268	51	0.21	11
Grant of NFSG	22.06.11	30.06.11	0.09	51		1/ 34	3,144	1,260	2,246	1,321	7,971	3,144	1,260	2,246	1,321	7,971	0	0.09	0
							(10480)	(4200)				(10480)	(4200)						
Next AI+Next DA	01.07.11	31.12.11	6	58		1/ 34	11,270	4,200	8,973	4,641	29,084	11,230	4,200	8,949	4,629	29,008	76	6	456
Next DA rate	01.01.12	30.06.12	6	65		1/ 34	11,270	4,200	10,056	4,641	30,167	11,230	4,200	10,030	4,629	30,089	78	6	468
Next AI+Next DA	01.07.12	31.12.12	6	72		1/ 34	11,740	4,200	11,477	4,782	32,199	11,700	4,200	11,448	4,770	32,118	81	6	486
Next DA rate	01.01.13	30.06.13	6	80		1/ 34	11,740	4,200	12,752	4,782	33,474	11,700	4,200	12,720	4,770	33,390	84	6	504
Next AI+Next DA	01.07.13	31.12.13	6	90		1/ 34	12,220	4,200	14,778	4,926	36,124	12,180	4,200	14,742	4,914	36,036	88	6	528
Next DA rate	01.01.14	30.06.14	6	100		1/ 34	12,220	4,200	16,420	4,926	37,766	12,180	4,200	16,380	4,914	37,674	92	6	552
Next AI+Next DA	01.07.14	31.12.14	6	107		1/ 34	12,720	4,200	18,104	5,076	40,100	12,680	4,200	18,062	5,064	40,006	94	6	564
Next DA rate	01.01.15	30.06.15	6	113		1/ 40	12,720	4,200	19,120	5,076	41,116	12,680	4,200	19,074	5,064	41,018	98	6	588
Next AI+Next DA	01.07.15	31.12.15	6	119		1/ 40	13,230	4,200	20,742	5,229	43,401	13,190	4,200	20,694	5,217	43,301	100	6	600
7th CPC + Next DA	01.01.16	30.06.16	6	125	0	1/ 44	44,900	0	0	5,229	50,129	44,900	0	0	5,217	50,117	12	6	72
Next DA rate	01.07.16	31.12.16	6	125	2		46,200	0	924	5,229	52,353	46,200	0	924	5,217	52,341	12	6	72
Next DA rate	01.01.17	30.06.17	6	125	4		46,200	0	1,848	5,229	53,277	46,200	0	1,848	5,217	53,265	12	6	72
Next AI+Next DA	01.07.17	31.12.17	6		5		49,000	0	2,450	11,760	63,210	49,000	0	2,450	11,760	63,210	0	6	0
							3,75,900	57,540	1,70,625	1,01,589	7,05,654	3,74,822	57,540	1,70,166	1,01,259	7,03,887	1,767	118	9,737

(Rupees Nine thousand seven hundred and thirty seven only)

Handwritten signature and date: 25/02/22

15/2

- (b) **SB Vol-I/pg-45 read with pg-48** – While drawing pay of Rs.46200/- (Level-6/Cell-10), the official was promoted to the post of Grade-II(DASS)/ASO/Head-Clerk w.e.f. 31.12.2016 and his next increment is shown drawn at the stage of Rs.49,000/-. Whereas, the relevant pay-fixation order upon aforesaid promotion has not been recorded in his Service Book, which is irregular.

Hence, needful correction / corrigendum may be done and a revised order may be issued and recoveries of overpayment, if any, made may be recovered from the official, **after due verification of facts & figures**, under intimation to audit alongwith its confirmatory documentary supports.

2. Since, above points are illustrative & suggestive only ; and not exhaustive, **ensure that** :-
 (a) Above facts be re-confirmed for correctness & factual inaccuracy, if any, be brought to notice of audit.
 (b) Also, other cases may be reviewed & rectified on the above lines, under intimation to audit.
 (c) All related rule position & other Government directives in the matter are duly adhered.

PARA – 08 : Short deduction of UTGEIS subscription

(Audit period 2019-20 to 2020-21 ----- Reference Audit Memo No.10 dated 10.02.22)

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

1. In accordance to **6th CPC** implementation of CCS(RP) Rules, 2008 notified vide GSR No.622(E) dated 29.08.08 issued by Department of Expenditure, Ministry of Finance, Government of India read with – (a) Notification order no.SO.946(E) dated 09.04.09 ; & (b) OM No.11012/7/2008-Estt.(A) dated 17.04.09 both issued Department of Personnel & Training, Ministry of Personnel, Public Grievances and Pensions, Government of India, it is stipulated that – “.....all civil posts under the Union, shall be classified as follows” :-

S.No	Description of Posts	Classification of posts
1	(a) A Central Civil post in Cabinet Secretary's scale (Rs.90000- fixed), Apex Scale (Rs.80000-fixed) and Higher Administrative Grade plus scale (Rs.75500-80000) ; and (b) A Central Civil post carrying the following grade pays – Rs.12000, Rs.10000, Rs.8900 and Rs.8700 in the scale of pay of Rs.37400-67000 in Pay Band-4, and Rs.7600, Rs.6600 and Rs.5400 in the scale of pay of Rs.15600-39100 in Pay Band-3.	Group-A
2	A Central Civil post carrying the following grade pays – Rs.5400, Rs.4800, Rs.4600 and Rs.4200 in the scale of pay of Rs.9300-34800 in Pay Band-2.	Group-B
3	A Central Civil post carrying the following grade pays – Rs.2800, Rs.2400, Rs.2000, Rs.1900 and Rs.1800 in the scale of pay of Rs.5200-20200 in Pay Band-1.	Group-C
4	A Central Civil post carrying the following grade pays – Rs.1300, Rs.1400, Rs.1600, Rs.1650 in the scale of pay of Rs.4440- 7440 in 1S Scale	Group-D (till the posts are upgraded)

2. In accordance to **7th CPC** implementation of CCS(RP) Rules, 2008 notified vide GSR No.622(E) dated 29.08.08 issued by Department of Expenditure, Ministry of Finance, Government of India read with – (a) Notification order no.SO.3578(E) dated 09.11.17 ; & (b) OM F.No.11012/10/2016-Estt.A-III dated 08.12.17 both issued Department of Personnel & Training, Ministry of Personnel, Public Grievances and Pensions, Government of India, it is stipulated that – “.....all civil posts..... under the Union, shall be classified as follows” :-

S.No	Description of Posts	Classification of posts
1	A Central Civil Post carrying the pay in the Pay Matrix at the Level from 10 to 18.	Group-A
2	A Central Civil Post carrying the pay in the Pay Matrix at the Level from 6 to 9.	Group-B
3	A Central Civil Post carrying the pay in the Pay Matrix at the Level from 1 to 5.	Group-C

15/2
25/02/22

3. Whereas, on test-check of PBRs, it revealed that contrary to above short recovery of UTEGIS subscriptions were made from the following officials :-

S. No.	Name & Designation S/Sh./Smt./Ms.	GP/Level	FY	PBR pg	Period - From	Period - To	No of Mths	Due	Deducted	Short rec'y	Total differ	Emp-wise Total
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Huckum Chand,	5400 / 10	2019-20	1	03/19	02/20	12	120	60	60	720	
	Assistant Commissioner (SW)	5400 / 10	2020-21	48	03/20	02/21	12	120	60	60	720	1,440
											1,440	1,440

In this regard, aforesaid less-deducted-amount of **Rs.1,440/-** may be recovered from the concerned official as listed above, **after due verification of facts and figures**, under intimation to audit alongwith its confirmatory documentary supports

4. Since, above points are illustrative & suggestive only ; and not exhaustive, **ensure that :-**
- Above facts are confirmed for correctness ; factual inaccuracy, if any, be brought to notice of audit.
 - Also, other cases may be reviewed & rectified on the above lines, under intimation to audit.
 - All related rule position & other Government directives in the matter are duly adhered.

PARA – 09 : Stock Registers

(Audit period 2019-20 to 2020-21 ----- Reference Audit Memo No.13 dated 15.02.22)

During test-check of store records of this office, it is ascertained that :-

1. **Non-maintenance of Stock Registers** – On demand for production of stock registers, Unit has produced a stock register pertaining for the period 2004-2013 stating it to be the only stock register available in this office.

Same has been highlighted by previous audits also.

It cannot be accepted that after 2013 to till-date (i.e., for the past nine (9) years) unit had not made any purchase or not have received any items (from HQ or other offices) which has been purchased out of Government money.

Whereas, numerous in-use items could be seen in the office, which are lying unaccounted.

Hence, it is construed that Unit is not maintaining any stock registers for Non-consumable items (GFR-22) as well as for consumable items (GFR-23) in the prescribed format as stipulated in GFR-2017, which is highly irregular.

2. **Non-production of Indent-files** – It is also ascertained from the office that stores are being issued without following stipulated indenting procedure, which is in absolute contraventions of Rule-188 of GFR 2005 & Rule-209 of GFR-2017, which is irregular. In the absence of aforesaid vital documents, purchases-made or receipts-made of various items for stores could not cross-checked / co-related with its issue / consumptions.
3. **Non-conducting of Physical verification of stock** – Contrary to Rule-192 of GFR 2005 and Rule-213 of GFR 2017, the yearly physical verification of stock has **not** been undertaken and certificate thereafter has also not been recorded in the stock registers, which is highly irregular. Reasons for the same may be elucidated to audit and stock position may be re-checked for doing the needful at the earliest, after due verification, under intimation to audit.
4. **Therefore :-**
- The current procedure followed by the Unit is absolutely incorrect and may result in misuse of items or pilferage or non-accounting or misappropriation of Government property, which may ultimately result in loss of Government money or its infructuous expenditures.

13/c

(b) In the absence of aforesaid vital documents, audit is unable to offer any comments on accuracy of store items originally purchased/received in this unit and its current status/availability in this office.

5. **Hence :-**

- (i) Reasons for non-maintenance of aforesaid mandatory registers may be brought on records and the same may be placed before competent authority of F&S (Hq), GNCTD for their decision in the matter.
- (ii) Necessary corrective actions may immediately be taken, **after due verification of facts & figures**, under intimation to audit alongwith its confirmatory documentary supports.

6. Since, above points are illustrative & suggestive only ; and not exhaustive, **ensure that :-**

- (a) Above facts are confirmed for correctness ; factual inaccuracy, if any, be brought to notice of audit.
- (b) Also, other cases may be reviewed & rectified on the above lines, under intimation to audit.
- (c) All related rule position & other Government directives in the matter are duly adhered.

PARA – 10 : Penalties & renewal amount records

(Audit period 2019-20 to 2020-21 ----- Reference Audit Memo No.16 dated 23.02.22)

During test-check of Penalty & renewal amount records, following irregularities were noticed :-

1. **Non-maintenance of 'Penalty Register'** – It is noticed that by virtue of powers conferred upon under the provisions of Delhi Specified Articles (Regulation of Distribution) Order 1981, the Assistant Commissioner (SW), F&S Department, GNCTD being the Zonal Licensing Authority does periodically imposes penalties upon the defaulting licensed Fair Price Shops (for violation of clauses of aforesaid order, terms & conditions of licenses, guidelines of the Departments, complaints, checks, raids, etc., etc.), after following its due procedure of inspections, 'Show Cause Notices' & its hearings.

Whereas, it is noticed that no 'Penalty Register' containing a comprehensive & self-contained details of aforesaid penalties imposed is maintained in this Unit, which is highly irregular.

In the absence of which, audit is unable to offer any comments on the amount of penalties imposed, its realization and its deposit into Government receipt accounts.

Hence, in this regard:-

- (i) Reasons for non-maintenance of aforesaid comprehensive, detailed & self-contained 'Penalty Register' (taking appropriate concepts from CAM-63 read with CAM-63A - 'Register of Deposits') – may be elucidated to audit.
- (ii) Necessary corrective actions may immediately be taken to **save any further undue loss of precious Government money, after due verification of facts & figures**, under intimation to audit alongwith its confirmatory documentary supports.

2. **Non-recording of penalties / renewal-fees / late-renewal-fees details** – As stated above, it is noticed that by virtue of powers conferred upon under the provisions of Delhi Specified Articles (Regulation of Distribution) Order 1981, the Assistant Commissioner (SW), F&S Department, GNCTD being the Zonal Licensing Authority periodically imposes penalties upon the defaulting licensed Fair Price Shops (for violation of clauses of aforesaid order, terms & conditions of licenses, guidelines of the Departments, complaints, checks, raids, etc., etc.), after following its due procedure of inspections, 'Show Cause Notices' & its hearings. Also, renewals of the licensing of Fair Price Shops is done in every three years and if the renewals are not done on time, late renewals fees is also charged from the shop owners.

13/25/22

17/c

Whereas, during test-check of certain files, it is noticed that comprehensive & self-contained details of aforesaid realized penalties / renewal-fees / late-renewal-fees are not recorded in several files, which is highly irregular.

In the absence of which, audit is unable to offer any comments on the amount of penalties / renewal-fees / late-renewal-fees, its realization and its deposit into Government receipt accounts.

Hence, in this regard:-

- (i) Reasons for non-recording of aforesaid 'fees & fine' details may be elucidated.
 - (ii) Necessary corrective actions may immediately be taken to **update the relevant file record, after due verification of facts & figures**, under intimation to audit alongwith its confirmatory documentary supports.
3. Since, above points are illustrative & suggestive only ; and not exhaustive, **ensure that :-**
- (a) Above facts are confirmed for correctness ; factual inaccuracy, if any, be brought to notice of audit.
 - (b) Also, other cases may be reviewed & rectified on the above lines, under intimation to audit.
 - (c) All related rule position & other Government directives in the matter are duly adhered.

PARA – 11 : Electricity charges expenditure

(Audit period 2019-20 to 2020-21 ----- Reference Audit Memo No.15(A) dated 22.02.22 ; & No.15(B) dated 24.02.22)

During test-check of electricity bills, it is noticed that :-

1. **Non-maintenance of 'Electricity expenditure Register'** – It is gathered from the Unit that no 'Electricity expenditure Register' is being maintained, which is irregular.

In the absence of aforesaid register, audit is unable to offer any comment on the accuracy of electricity expenditures incurred.

Hence :-

- (a) Reasons for non-maintenance of said register may be elucidated to audit.
- (b) Necessary corrective actions may immediately be taken, **after due verification of facts & figures**, under intimation to audit alongwith its confirmatory documentary supports.

2. **Non-installation of sub-meter for assessing factual reading of electricity consumption** – It is gathered that current building is located at Pandit Deep Chand Sharma Sahkar Bhawan, Marble Market, Sector-20, Dwarka, ND-75. Ownership of the entire said four-storied building vests with Delhi Housing Finance Corporation Limited. Its Ground floor with covered area of 388.33 sq.mtr or 4180 sq.ft. has been allotted on lease for a period of 10 years to Food & Supplies Department (Hq), GNCTD w.e.f. 01.08.2014 for functioning of its office of Assistant Commissioner (South-West), F&S Department, GNCTD and Circle-34, F&S Department, GNCTD Matiyala @ Rs.2,09,000/- per month subject to annual enhancement @ 5% every year. Accordingly, current rent is Rs.2,94,083/- for the period 01.08.2021 to 31.07.2022.

Further, it is noticed that following bills have been paid by the Unit on account of electricity charges to Office of the Additional Director (Mobile Health Scheme), Directorate General of Health Services, GNCTD, Pandit Deep Chand Sharma Sahkar Bhawan, Marble Market, Sector-20, Dwarka, ND-75 because as per Clause-7 of the Agreement, it was stipulated – "That DHS will be responsible for all the maintenance of the entire Bhawan, i.e., Building, Electricity, Air Condition, Lift, Security, etc..... The DHS may collect the maintenance charges from other occupant departments in the said Bhawan on proportionate/mutual/actual basis." :-

[Handwritten signature]
31/02/22

11/1

FY	GAR-29 Bill no.	GAR-29 Bill date	Gross claim	GAR-29 Bill amount	Bill period
2019-20	156	02.01.20	18,40,564	9,90,564 (after adjusting earlier paid Rs.8,50,000/-)	01.08.2014 to 08.01.2019
2020-21	182	09.03.21	9,35,743	9,35,743	09.01.2019 to 12.01.2021
		Total=	27,76,307		

KD file pg-17-30/c

Furthermore, it is stated that :-

(a) As per Clause-8 of the Agreement, it is stipulated that – “Whereas electric meter is already installed in the said Bhawan and the various departments including lessee to whom space is being provided on rent in the said Bhawan can install the sub-meter for payment of electricity bill.”

KD file pg-34/c

(b) Also, at Para-43/pg-11n of the file HQ office had remarked – “.....as regards (to) electricity charges, it is submitted that vide page 5/n, Secy-cum-CFS has accorded approval on 18-07-2014 for installation of electricity sub-meter for F&S Department. Thus, payment of electricity charges on the proportionate basis is not justified AC(SW) may be requested to clarify the matter.”

KD file pg-42/c

Whereas, it is noticed that :-

- (i) despite having clause of installing a separate sub-meter for the leased premises ; and
- (ii) despite having due approval of Secy-cum-CFS (HoD) for installing a separate sub-meter for the leased premises

..... aforesaid amount of **Rs.27,76,307/-** has been paid for the amount computed on proportionate basis, instead of payment of electricity charges on factual consumption, which is irregular.

Thus :-

- (a) electricity charges being currently paid by the Unit for the Office of AC(SW) & Circle-34 – may not be as per their factual consumption.
- (b) It could happen that the Unit may be paying – more than or even less than – their actual consumption.

Therefore, for the reasons :-

- a) that aforesaid Office of AC(SW) & Circle-34 is going to continue / exist for long.
- b) that expenditure on electricity charges is to be incurred on factual consumption.
- c) that transparency needs to be maintained in expenditure on electricity charges.
- d) that installation of new electric meter from BSES is an easy & normal process.

.....it is requested that that the Unit may immediately obtain a separate electricity meter / connection from BSES with electric tariff of “Domestic” category – in order to avoid any infructuous expenditure incurred from Government funds.

3. **Payment of ‘arrear’ in electricity bills** – During test check of following GAR-29 electricity bill, it has been noticed that instead of ‘Current electricity charges’ Unit had made payment of arrear bills without assigning any reasons, which is irregular :-

S. No.	Bill pertains to	GAR-29 Bill No	GAR-29 Bill Date	BSES bill no.	Electricity period	Current electricity charges' as per BSES	Arrears amount	Late Payment Surcharge (LPSC)	Total amount claimed by BSES (7+8+9)	GAR-29 Bill paid Amount (-LPSC)
1	2	3	4	5	6	7	8	9	10	11
1	Circle-33	CB-32	04.06.19	100604254883	30.03.19 to 03.04.19	2,691.38	1,523.78	979.90	5,200	4,220
2	Circle-37	CB-33	04.06.19	102313237670	10.04.19 to 08.05.19	4,211.71	3,555.83	986.04	8,750	7,769
3	Circle-36	CB-34	04.06.19	100694249482	23.04.19 to 22.05.19	2,698.14	3,526.76	816.31	7,040	6,224
4	Circle-35	CB-42	12.06.19	101533634201	24.04.19 to 22.05.19	2,062.35	3,792.65	180.58	6,040	5,859
5	Circle-36	CB-53	22.06.19	101293796687	08.05.19 to 03.06.19	1,757.43	2,931.32	246.61	4,940	4,693
6	Circle-37	CB-54	22.06.19	101803563352	09.05.19 to 05.06.19	4,471.42	7,767.54	1,051.26	13,290	12,239
						G-Total=	23,097.88			

25/02/22

10/c

Save as otherwise, only the current electricity charges are admissible for payment from Government funds and payment of other items/charges are inadmissible.

In the absence of relevant & explicit details, audit is unable to ascertain :-

- (a) reasons for aforesaid 'arrear payments'; and
- (b) confirmation whether any offer 'Late Payment Surcharge (LPSC)' amounts are included in the aforesaid 'arrear payments'.

Hence, in this regard :-

- (i) **Either**, justification for aforesaid 'Arrear amount' may be elucidated to audit alongwith its relevant Government order. ;
 - (ii) **Or**, matter may be brought on records and specific ex-post facto approval for **Rs.23,097/-** may be obtained from competent authority at F&S Department (Hq) office-level, **after due verification of facts & figures**, under intimation to audit alongwith its confirmatory documentary supports.
 - (iii) **Or**, an amount of **Rs.23,097/-** may be deposited in government account, **after due verification of facts and figures**, under intimation to audit alongwith its confirmatory documentary supports.
3. Since, above points are illustrative & suggestive only ; and not exhaustive, **ensure that** :-
- (a) Above facts are confirmed for correctness ; factual inaccuracy, if any, be brought to notice of audit.
 - (b) Also, other cases may be reviewed & rectified on the above lines, under intimation to audit.
 - (c) All related rule position & other Government directives in the matter are duly adhered.

22/10/22

9/c

PARA – 12 : Non-production of records

(Audit period 2019-20 to 2020-21 ----- Reference Audit Memo No.18 dated 23.02.22)

Despite repeated reminders, following records were not made available to audit :-

1. Master register of the staff working in this Unit (Regular, Contract, Guest, etc).
2. Master Register of files (File Index Register).
3. Expenditure Control Register – containing head-wise & bill-wise monthly details.
4. 'Standing guard file' consisting copies of principles, policy decisions/orders, etc.
5. GAR-4 – Register of Cheques issued –or– 'Crossed cheques & bank drafts transit register'.
6. Telephone & Mobile expenditure Register.
7. Medical reimbursement Register.
8. TA reimbursement Register
9. Movement Register.
10. Newspaper reimbursement register.

Non-production of the aforesaid records shows that either the record is not being maintained or the production of the same has been purposely avoided, which is highly irregular.

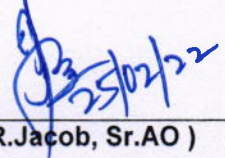
Due to non-production of records, audit is unable to offer any comments on accuracy of expenditures incurred on account of above subjects.

Non-production of records is a severe matter and therefore if any irregularities/ discrepancies are found in the records not produced to audit at any stage by any agency, the whole responsibility shall lie upon the concerned HOS.

The matter may please be brought to the notice of higher authorities for information and all these records may be furnished at the time of next audit.

Signature of IAO-15 :

Name of IAO-15 :


(Sh.R.Jacob, Sr.AO)

8/2

PART-III : TEST AUDIT NOTE (TAN)

(The current audit period was for the period 2019-20 to 2020-21)

TAN – 01 : Service Book

(Audit period 2019-20 to 2020-21 ----- Reference Audit Memo no.08 dated 07.02.22)

During the test-check of Service Books, following irregularities were noticed:-

1. **Non-availability of important documentary supports / entries related to service matters** – During test-check, it was noticed that following mandatory documents / entries were **not** available in their service books. Some cases (though not exhaustive) are as illustrated below :-

S. No	Name of the official, Designation	SB pg nos (Both Vols/sides)	1 st page						2 nd pg		Declaration		Proofs		Nomination			Yrly	Yrly	DoB	Leave A/C			Service verification not done after —OR— Remark			
			Aadhar No.	GPF / PRAN No.	I-Tax PAN No	DGHS Card No.	Photograph	DoB in words	Medical Certificate	Character & Antecedent	Oath of allegiance	No bigamous marriage	Home-town	Details of family	10 th - DoB certificate	SC / ST / OBC	GPF	UTEGIS	DCRG / Gratuity	Family Pension	Annual Incr't signature	UTEGIS - FORM-13	18+ & 5 yrs yrs left - ser 'verif'n		EL - updated	HPL - updated	Special. EL - updated
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28
1	Sh.Kanwar Lal, Gr-II / HC / ASO / FSI																				X	X	X				01.03.96 to 31.03.98 13.11.20 to till-date 31.07.09 24.08.12 to 16.10.14 08.10.20 to till-date
2	Sh.Vinod Kumar, Gr-I / SO / FSO										X	X	X	X	X			X			X	X					01.02.17 to till-date
3	Sh.Ram Bihari Meena, Gr-I / SO / FSO										X	X									X	X					
4	Sh.Sunil Kumar Gaur, Gr-II / HC / ASO / FSI						X				X	X			X								X	X	X		01.02.17 to till-date
5	Sh.Arun Kumar, Gr-I / SO / FSO											X										X					
6	Sh.Jitender, Gr-I / SO / FSO											X	X		X						X	X					
7	Sh.Raj Kumar Gupta, Gr-II / HC / ASO / FSI	X	X								X	X	X								X	X	X	X	X	X	
8	Ms.Sushma Bhasin, Gr-I / SO / FSO	X									X	X											X	X	X		
9	Sh.Rajiv Kumar, Gr-I / SO / FSO		X	X	X	X	X				X		X	X	X		X				X	X	X	X	X		01.07.17 to 05.03.19
10	Sh.Deepak, Gr-II / HC / ASO / FSI	X			X				X	X	X			X													
11	Sh.Gaurav Drall, Gr-I / SO / FSO	X											X	X	X		X				X	X	X	X	X		01.03.21 to till-date
12	Sh.Gaurav Shokhanda, Gr-II / HC / ASO / FSI	X	X	X	X						X	X	X	X	X	X	X				X	X					
13	Sh.Mahesh Kumar, Gr-III / UDC / SA / FSI										X	X	X		X						X		X	X	X		
14	Sh.Jagan Lal Meena, Gr-IV / JA / LDC / FSI				X						X	X	X				X				X						1 st pg of SB is left blank
15	Sh.Ankit, Gr-IV / JA / LDC / FSI										X	X	X	X			X				X	X					
16	Sh.Pawan, Gr-IV / JA / LDC / FSI										X	X	X	X			X				X	X					
17	Sh.Hemant Kumar, Gr-IV / JA / LDC / FSI	X									X	X	X				X				X	X					
18	Sh.Nemi Chand Meena, Gr-IV / JA / LDC / FSI	X									X	X	X	X			X				X						
19	Sh.Akshay Kumar, Gr-IV / JA / LDC / FSI	X	X								X	X	X				X				X	X					
20	Ms.Nisha, Gr-IV / JA / LDC / FSI	X	X	X							X	X	X	X	X	X	X				X	X	X	X	X		06.03.21 to till-date

25/02/22

Handwritten initials/signature in blue ink.

S. No	Name of the official, Designation	SB pg nos (Both Volts/sides)	1 st page					2 nd pg		Declaration			Proofs		Nomination			Yrly	Yrly	DoB	Leave A/C			Service verification not done after —OR— Remark			
			Aadhar No.	GPF / PRAN No.	I-Tax PAN No	DGHS Card No.	Photograph	DoB in words	Medical Certificate	Character & Antecedent	Oath of allegiance	No bigamous marriage	Home-town	Details of family	10 th - DoB certificate	SC / ST / OBC	GPF	UTEGIS	DCRG / Gratuity	Family Pension	Annual Incr't signature	UTEGIS - FORM-13	18+ & 5 yrs yrs left -- ser 'ver'n		EL - updated	HPL - updated	Special. EL - updated
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28
21	Sh.Naveen, Gr-IV / JA / LDC / FSI	X	X	X							X	X			X		X				X	X		X	X	X	1 st pg of SB is left blank 01.04.21 to till-date
22	Sh.Om Prakash Meena, Gr-IV / JA / LDC / FSI	X			X						X	X	X								X	X					
23	Ms.Neha, Gr-IV / JA / LDC / FSI	X			X						X	X	X	X			X				X	X		X	X	X	
24	Ms.Sunita Meena	X			X						X	X	X	X	X	X	X				X	X		X	X	X	
25	Ms.Juli, MTS / Peon		X	X	X	X	X				X	X	X		X	X	X				X	X					
26	Ms.Saroj, MTS / Peon	X	X		X	X					X	X			X	X	X				X	X		X	X	X	
27	Ms.Brahmo Devi, MTS / Peon		X	X	X	X	X				X	X	X	X	X	X	X				X	X					
28	Ms.Anjali Meena, Gr-IV / JA / LDC / FSI	X			X						X	X	X	X			X				X	X		X	X	X	

In the matter of above, it is stated that:-

- (a) 'X' in above Table denotes that irregularity exist in the particular case and requires necessary rectifications of the said irregularities / omissions, after due verification.
- (b) Above list is illustrative only & not exhaustive. Unit may review all cases on above lines.

2. **Non production of Service Books** – The following service books not produced to audit :-

(i)	Sh.Manish Kharb, FSI
(ii)	Sh.Kunal Ninaneya, FSI
(iii)	Sh.Dharampal Singh, Steno

Same may be traced and produced to next audit for scrutiny.

3. **CGEGIS / UTEGIS Form to be pasted in Service Books** – As per OM No.F.7(17)-EV/89 dated 26.02.1990, it is stipulated that – ".....Form No.13, as in the proforma appended, should invariably be included in the Service Books of all the existing members as well as the new members admitted to the Scheme hereafter. Every year, in the month of January and at the time of transfer of the members of the Scheme the Head of Office shall record a certificate as given below, in the Remarks (Col.No.7) of the Form No.13 over his dated signatures :-

"Subscription at the rate of Rs..... appropriate to Group..... of the Scheme recovered from the pay and allowance for the period from January..... to December.....".

All other events in the nature of promotion, transfer on deputation/foreign service, absorption in Public Sector Undertakings/Autonomous Bodies, retirement, etc., occurring during the service career of the member of the Scheme, shall also be recorded in the appropriate column (Col.No.6) of Form No.13 and duly attested by the appropriate authority over his dated signatures."

Form No.13

Date of Joining Govt. Service	Date of admission to the CGEGIS/ UTEGIS Scheme	Group to which admitted	Rate of monthly contribution	Period		Event with exact date affection Cols (3) and (4)	Remark
				From	To		
1	2	3	4	5	6	7	8

Handwritten signature and date 25/02/22 in blue ink.

4c

4. **Some other observations in general regarding maintenance of service books are –**
Since Service Book is the most important document of a Government servant, it is suggested that :-

- (a) **Page numbering** – Ensure that all pages in the Service Books (left-side & right-side) are duly page numbered. Also, volume numbers are clearly mentioned.
- (b) **10% Service Book securitization by HOO** – As per GOID(1) and GOIO(4) under Rule SR-199 – The HOO should scrutinize at least 10% of these documents (Service Books and Leave Account) and initial the same in token of having done so – (where HOO had delegated powers to a subordinate Gazetted Officer under him to attest entries in Service Books). But no such action seems to have been taken in the unit.
- (c) **Verification and communication of qualifying service after 18 years or 5 years before retirement** – As per SR-202(3) read with Rule-32 of CCS(Pension) Rules, 1972, it is stipulated that – “On a Government servant completing eighteen (18) years of service and on his being left with five (5) years of service before the date of retirement, whichever is earlier, the Head of Office in consultation with the Accounts Officer shall.....verify the service rendered by such a Government servant, determine the qualifying service and communicate to him, in FORM-24, the period of qualifying service so determined”.
- (d) **Duplicate Service Book** – As per SR-198(1), it is stipulated that – “The Service Book of a Government servant shall be maintained in duplicate. First copy shall be retained by the Head of the Office and the second copy should be given to the Government servant for safe custody.....”. Further, as per SR-198(2), it is stipulated that – “In January each year, the Government servant shall hand over his copy of the Service Book to his office for updation.....”
- (e) **Revision of older nomination forms** – It was also noticed that the nomination papers in respect of GPF, DCRG and UTEGIS of many of the employees were dating back to their period of initial joining in government service. It is presumed that several changes might have happened in life the Government servant. Hence, it is suggested that such old nomination case may be identified and officials concerned may be requested to review their nominations & if desired, revised such nomination forms, as per admissibility of rules.
- (f) **Re-attestation of particulars** – Particulars recorded on the 1st page of each service-book is required to be re-attested by HOO, after every five years.
- (g) **Torn condition** – Some service books were found literally in pages or torn condition. Hence, it is suggested that such service book may be immediately got mended so as to obviate loss of any important pages/information related to service of the concerned official.
- (h) **Leave A/c** – Leave account of all official may be duly updated, after due verifications.
- (i) **Recordings in SB** – All recording in Service Books may be with detailed self-explanatory, clear & legible handwriting alongwith seal & dated-signature of HOO.
- (j) **F/N & A/N recordings** – While recording all orders, the date of its effect alongwith the fact of ‘Forenoon’ (F/N) / ‘Afternoon’ (A/N) – may be explicitly / distinctly mentioned with bold & underlined letters using highlighter.
- (k) **Pasting of orders** – All vital documents related to the service events of the officials, which does affect their pay (like appointment, promotion, financial upgradation, etc. etc) may be aptly pasted on its relevant pages alongwith recording of its comprehensive self-explanatory entries under the seal & dated-signature of HOO – for records & ready references in future.

5/2

- (l) **Option letters** – Ensure that attested photocopies of option letters, if any, submitted by the officials in connection with their pay-fixations – may be duly pasted in Service Books.
 - (m) **Maintenance of documents** – Ensure that oversized papers or loose papers are not kept in Service Books.
 - (n) **Blank pages** – In many cases, 1st page of the PART-II of the service book of the official was found blank. Ensure that same is duly filled with factual information's & duly certified.
 - (o) **Unattested cutting & overwriting's** – Numerous cutting & overwriting noticed in the several Service Books, which were **not** found attested by the Head-of-the-unit.
 - (p) **Maintain Service Book as per rules** – Service Book of all the officials may be maintained strictly in accordance with Rule SR-196 to SR-203 as well as all the other related guidelines/directions issued by the Government from time to time in this regard.
2. Since, above points are illustrative & suggestive only ; and not exhaustive, **ensure that** :-
- (a) Above facts be re-confirmed for correctness & factual inaccuracy, if any, be brought to notice of audit.
 - (b) Also, other cases may be reviewed & rectified on the above lines, under intimation to audit.
 - (c) All related rule position & other Government directives in the matter are duly adhered.

TAN – 02 : Bill Register (GAR-9)

(Audit period 2019-20 to 2020-21 ----- Reference Audit Memo no.02 dated 31.01.22)

During test-check of Bill Register, following irregularities were noticed :-

1. **Col-4 – Unsigned** – Most importantly, mandatory column no.4, i.e., **“Dated initials of the Gazatted Officer (DDO) signing the bills”**, were not found recorded during the audit-period of :-
 - (a) before 01.04.2019. ;
 - (b) from 01.04.2019 to 31.03.2020. ;
 - (c) from 01.04.2020 to 31.03.2021. ; &
 - (d) from 01.04.2021 onwards, as well.....which is highly irregular.
In absence of above attestations, there is not authenticity of entries made, which is serious lapse.
In this regard :-
 - (i) Reasons for the same may be elucidated to audit.
 - (ii) Necessary corrections may now be made and shown to audit.
2. Since, above points are illustrative & suggestive only ; and not exhaustive, **ensure that** :-
 - (a) Above facts are confirmed for correctness ; factual inaccuracy, if any, be brought to notice of audit.
 - (b) Also, other cases may be reviewed & rectified on the above lines, under intimation to audit.
 - (c) All related rule position & other Government directives in the matter are duly adhered.

20/2/22

4/c

TAN – 03 : Pay Bill Register (GAR-17 & GAR-18)

(Audit period 2019-20 to 2020-21 ----- Reference Audit Memo no.04 dated 04.02.22)

During test-check of Pay Bill Registers (PBRs), following irregularities were noticed :-

1. **No page certificate** – Mandatory page counting certificate/date of start not recorded. Elucidate.
2. **Register unchecked & unattested** – PBR entries **not** checked & initialed by DDO.
3. **Cutting & Overwriting** – Numerous unexplained & unattested cutting & overwriting.
4. **Incorrect indexing** – Register is not alphabetically indexed.
5. **Incomplete recording of officials details** – Mandatory details of the officials (which was required to be recorded on the left-upper part of each page) were **not** found to have been filled, completely, in the PBR, which is irregular. In most cases, apart from the name & designation, the other details are **not** recorded.
6. **Non-recording of pay-scales** – In most cases, full/detailed Grade-Pay (6th-CPC), Pay-scales (7th-CPC), Pay-Levels (7th-CPC) and its Pay-Cells (7th-CPC) are **not** recorded, which is irregular.
7. **Past information not recorded** – Past information of the employees who are transferred-in to this unit were **not** distinguishably noted in the PBRs, from their LPCs, which are absolutely important for income-tax purposes, records-purposes, etc.
8. **Incomplete entries** – In some cases, it was also noted that PBRs entries were **not** found made for the full-year –nor– it is clarified whether the official were transferred-out of this unit.
9. **Non-recording of NPS bills** – Government contribution bills made in respect of NPS has not been recorded in any PBR or current PBR, which is highly irregular.
10. **Suspended employees** – In cases of suspended employees, neither any self-explanatory remarks alongwith relevant suspension orders nor the relevant Basic-Pay (on which Subsistence Allowances are allowed) – are duly recorded, which is highly irregular.
11. **Vertical totals not worked-out** – At the close of every financial year vertical totals should be worked out and should be squared-up – for all columns – for the purpose of accounting as well as income-tax calculations. Whereas, it is noticed that same has **not** been done, which is irregular.
12. **GAR-18 not filled** – Also, the GAR-18 (erstwhile TR-22B), i.e., Abstract of the paybills – (at the end of the PBRs) – were **not** found filled in any PBRs.
13. **To be done** – With regard to above points :-
 - (a) Reasons for the same may be elucidated to audit.
 - (b) Necessary corrections may now be made and shown to audit.
14. Since, above points are illustrative & suggestive only ; and not exhaustive, **ensure that** :-
 - (a) Above facts be re-confirmed for correctness & factual inaccuracy, if any, be brought to notice of audit.
 - (b) Also, other cases may be reviewed & rectified on the above lines, under intimation to audit.
 - (c) All related rule position & other Government directives in the matter are duly adhered.

3/2

TAN – 04 : Contingency expenditures

(Audit period 2019-20 to 2020-21 ----- Reference Audit Memo no.17 dated 23.02.22)

During test-check of GAR-29 contingency bills, following irregularities were noticed:-

1. **Non-maintenance of 'Rent Register'** – Rent bills not entered in Rent register. Examples of a few such cases are illustrated (though not exhaustive) as under :-

S.No	Bill no.	Bill date	Bill amt
1	144	04.12.19	1,50,000
2	157	03.01.20	1,73,936
3	158	10.01.20	1,20,000
4	164	10.01.20	19,23,110
5	66	21.09.20	1,20,000
6	67	21.09.20	2,17,420

S.No	Bill no.	Bill date	Bill amt
7	68	21.09.20	1,23,336
8	69	21.09.20	1,50,000
9	206	27.03.21	1,80,000
10	207	27.03.21	2,17,420
11	208	27.03.21	1,50,000
12	209	27.03.21	1,85,004

2. **Non-availability of 'Attendance-sheets'** – Original attendance-sheets not enclosed with Part-time workers bills. Examples of a few such cases are illustrated (though not exhaustive) as under :-

S.No	Bill no.	Bill date	Bill amt
1	71	07.08.19	58,423
2	173	11.02.20	64,400
3	10	02.05.20	55,200
4	45	10.08.20	54,921

S.No	Bill no.	Bill date	Bill amt
5	90	03.11.20	1,86,138
6	96	04.11.20	51,968
7	175	05.03.21	59,392
8	151	04.02.21	59,392

3. **Unadjusted advance of Rs.5,000/- – GAR-29 bill no.CB-35 dated 04.06.19** – It is noticed that an amount of Rs.5,000/- was paid as advance on account of pre-paid electricity meter against CA No.400725515 installed in office of FSO, Circle-32, F&S Department, GNCTD, Uttam Nagar, ND.

Whereas the relevant :-

- (a) 'Demand Note' issued by BSES – is not available on records. ; and
(b) 'Acknowledgement Receipt' issued by BSES– is not available on records.

Hence :-

- (i) Elucidate reasons for non-availability of aforesaid mandatory documents.
(ii) Necessary corrective actions may immediately be taken, **after due verification of facts & figures**, under intimation to audit alongwith its confirmatory documentary supports.

4. **Unadjusted advance of Rs.50,000/- – GAR-30 bill no.ACB-74 dated 16.08.19** – It is noticed that an amount of Rs.50,000/- was paid as advance on account of pre-paid electricity meter against CA No.152188041 installed in the office of FSO, Circle-32, F&S Department, GNCTD, Uttam Nagar, ND.

Whereas the relevant :-

- (i) 'Acknowledgement Receipt' issued by BSES– is not available on records. ; and
(ii) 'GAR-31 – Detailed Countersigned Contingency bill' raised to concerned PAO in adjustment of aforesaid advance – is not available on records.

Hence :-

- (a) Elucidate reasons for non-availability of aforesaid mandatory documents.
(b) Necessary corrective actions may immediately be taken, **after due verification of facts & figures**, under intimation to audit alongwith its confirmatory documentary supports.

2/c

5. **Purchases made in violation of Rule-154 of GFR-2017 (below Rs.25,000/-) read with erstwhile Rule145 of GFR-2005 (below Rs.15,000/-)** – It is noticed that several purchases incurred from Government funds below Rs.25,000/- / Rs.15,000/- are not made by furnishing the prescribed certificate stating that – “I _____, am personally satisfied that these goods purchased are of the requisite quality and specification and have been purchased from a reliable supplier at a reasonable price”, which is absolute contraventions of Rule-154 of GFR-2017 and thus, highly irregular. Examples of few such cases (though not exhaustive) are illustrated as under :-

S.No	Bill no.	Bill date	Bill amt	S.No	Bill no.	Bill date	Bill amt
1	187	18.03.21	(adj bill) – 0	2	185	11.03.21	17,703

Hence, review above cases as well as other similar cases and elucidate reasons **for its violation of GFR rules**, which may, then, be placed before competent authority of Food & Supplies Department (Hq), GNCTD for their decision in the matter.

6. **Non-recording of expenditure verification & other certificates on bills** – As per Rule 102 of CGA(R&P) Rules 1983, it is laid down that the bills presented in support of payment for purchase of stores/works shall be accompanied by a certificate that the articles detailed in the vouchers and their quantities are correct, their quality good and according to specifications

Whereas, it is noticed that in several bills-of-payment, mandatory expenditure verification and its certifications were not found recorded in confirmation of its financial prudence, correctness & genuineness.

Example of a commonly-used format for general category of purchases – is as under for ready reference:-

It is certified :-

1. That Bill verified & Passed for Payment for Rs. _____ (Rupees _____).
2. that said work is carried-out with prior permission of VKS Committee obtained at S.No. _____ in Minutes-of-Meeting of VKS Committee dated _____ (at pg _____)
3. that Goods received in good condition.
4. that Job carried out satisfactorily.
5. that above purchase has been duly entered in Consumable / Non-consumable Stock Register at Page no. _____ at its S.No. _____
6. that there is no duplicity of purchase or work.
7. that no duplicate payment is being made in the above list.
8. that above payment has not been claimed & made earlier.
9. that all codal formalities has been observed in incurring above expenditure.
10. (Rule-154 of GFR-2017 certificate – for expenditure below Rs.25,000/-) – that “I, _____, am personally satisfied that these goods purchased are of the requisite quality and specification and have been purchased from a reliable supplier at a reasonable price.”
11. (Rule-155 of GFR-2017 certificate – for expenditure below Rs.25,000/-) – that “we, members of the purchase committee are jointly and individually satisfied that the goods recommended for purchase are of the requisite specification and quality, priced at the prevailing market rate and the supplier recommended is reliable and competent to supply the goods in question, and it is not debarred by Department of Commerce or Ministry/ department concerned.”

1. _____ 2. _____ 3. _____

(Dated signature & seal
of
HoO / In-Charge)

Note: Above list is illustrative only and not exhaustive; Unit may add / delete accordingly.

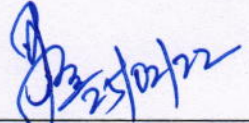
Reasons for non-recording of aforesaid mandatory expenditure verification and its certifications may be elucidated to audit.

35/02/22

1/c

7. **Non-obtaining of acknowledgement against payments made** – No pre-receipted bill or or acknowledgement against receipt of payments were found on records, which is irregular. Reasons for the same may be elucidated to audit.
8. Since, above points are illustrative & suggestive only; and not exhaustive, **ensure that:-**
- (a) Above facts are confirmed for correctness; factual inaccuracy, if any, be brought to notice of audit.
 - (b) Also, other cases may be reviewed & rectified on the above lines, under intimation to audit.
 - (c) All related rule position & other Government directives in the matter are duly adhered.

Signature of IAO-15 :



Name of IAO-15 :

(Sh.R.Jacob, Sr.AO)