

DIRECTORATE OF AUDIT
GOVERNMENT OF N.C.T. OF DELHI
4TH LEVEL, C-WING, DELHI SECTT,
I.P. ESTATE, NEW DELHI-110002

Subject: - Audit Report Of Joint C. E. O. /DC South, M. B. Road, Saket, New Delhi for the period 2010-2018

INTRODUCTION:

The I.A.R. on the accounts of Joint C. E. O. /DC South, M. B. Road, Saket, New Delhi for the period 2010-2018, was conducted by field Audit Party No. 15 comprising of Mrs. Rajalakshmi Francis, Sr. AO/IAO, Sh. Harsh Wardhan Dev, A. O. and Ms. Sireesh Kusum, AAO. The audit was conducted during 8 working days w.e.f. 1/3/2021 to 10/3/2021. The D. A. G C. R. has been conducted the audit till 2020. *AM*

Joint CEO /DC South, M.B. Road, Saket, New Delhi is conducting election viz Lok Sabha and Assembly, preparations of EPIC cards as per electoral rolls and other its related works with the jurisdiction of District South.

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

HOD :-

S. No.	Name of the Officer	Designation	Period	
			From	To
01	Sh. Vivek Pandey	DEO South	04/2010	27/03/2011
02	Smt. Nandini Paliwal	DEO South	28/03/2011	31/2/2012
03	Sh. Umesh Tyagi	DEO South	01/02/2012	18/02/2013
04	Sh. J.B. Singh	DEO South	18/02/2013	25/12/2013
05	Smt. Nila Mohanan	DEO South	26/12/2013	28/07/2014
06	Smt. Niharika Rai	DEO South	28/07/2014	30/09/2016
07	Smt. Amjad Tak	DEO South	05/10/2016	19/03/2019

Head of Office

S. No.	Name of the Officer	Designation	Period	
			From	To
01	Sh. Hari Singh	SDM	1/4/2010	31/03/2011
02	Sh. Randhir Sigh	SDM	01/04/2012	31/08/2013
03	Sh. D. S. Meena	SDM	01/09/2013	15/05/2016
04	Sh. Neeraj Dhawan	SDM	13/05/2016	17/11/2016
05	Sh. Harish Bajaj	SDM	18/11/2016	31/03/2018

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DDO

S. No.	Name of the Officer	Designation	Period	
			From	To
01	Sh. Ram Sewak Singh	Statistical Officer	01/04/2010	31/03/2012
02	Sh. Subashrishi Banerjee	Statistical Officer	01/04/2012	30/04/2016
03	Smt. Neelam Soni	Statistical Officer	01/05/2016	31/08/2017
04	Sh. Anil Verma	Statistical Officer	01/09/2017	15/06/2018

Cashier

S. No.	Name of the Officer	Designation	Period	
			From	To
01	Sh. Sunil Kumar	Gr. III DASS	01/04/2010	11/06/2018

Budget Allocation and Expenditure

(Amount in Rs.)

Financial Year	Budget(Plan)	Expenditure(Plan)	Budget(N.Plan)	Expenditure(N.Plan)
2010-11	55,00,000	39,58,396	1,91,10,000	1,79,83,093
2011-12	45,00,000	36,54,417	1,75,10,000	1,29,73,142
2012-13	45,00,000	33,74,940	1,71,05,000	1,51,40,847
2013-14	70,00,000	58,76,717	8,51,90,000	7,76,67,728
2014-15	85,00,000	80,49,796	16,71,50,000	15,20,18,430
2015-16	70,00,000	63,93,811	9,06,00,000	7,17,57,810
2016-17	70,00,000	9,93,084	3,76,50,000	3,24,95,864
2017-18	50,00,000	28,68,686	3,52,20,000	2,72,46,249

Vacancy Statement

Post	Sanctioned	Filled	Vacant
Group A	00	00	00
Group B	07	05	02
Group C	18	09	08
Total	25	14	11

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Statutory Audit:-

The statutory audit of Joint C. E. O. /DC South, M. B. Road, Saket, New Delhi has been conducted by AGCR till 2021.

Maintenance of Records:-

The maintenance of records of Joint C. E. O. /DC South, M. B. Road, Saket, New Delhi for the period 2010-2018 was found satisfactory subject to observations made in current audit report and in test audit note.



Old Audit Report

There are no old audit para's outstanding

S.No	Year	Total Para's	Para Settled	Para no. of Settled Para's	Outstanding Para's with para No.
1	1999-2010	18	0	0	1 to 18 /

(B) Details of Old Recovery : 968730/-

S. No.	Year	Total old O/S Recovery	Amount Recovered	Balance Recovery against Paras (Amount in Rs. Parawise)
1	1999-2010	968730 /	0	968730 /

[Handwritten signatures and initials]

PART – II (B) : CURRENT AUDIT OBSERVATIONS

(The current audit period was for the period 09.06.1999-2010)

PARA – 1 : Temporary embezzlement as Government receipts collected but not deposited promptly in Government Account

(Audit Period 09.06.1999-2010-- Reference Audit Memo no.04 dated 12.05.10)

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”.

During test-check of receipts on account of corrections/issue of duplicate photo-card being collected by various EPIC centres working under SDM(Election), District South, it was observed that Government receipts collected by various EPIC centres were not being deposited with the Cashier promptly and were found to be kept with them as long as 204 days as per details given under :-

S. No	AC No.	Receipt no.	Amt collect-ed	Period of receipt	Date of deposit with Cashier	Date of Entry in Cash-Book	Challan no. & deposit date	Amt	Total delay in Days ranging from 3 days TO	Remarks
1	AC-48	389407 to 389700 (except 542)	7475	07.08.09 to 14.09.09	15.09.09	15.09.09	13 dated 18.09.09	27475	33	
2	AC-47	407101 to 407500	9875	24.04.09 to 05.11.09	06.11.09	06.11.09	15 dated 23.11.09	24875	204	
3	AC-46	348901 to 349000 ; 399001 to 399200 ; 379001 to 371000	10000	26.08.09 to 26.09.09	21.10.09	13.11.09	16 dated 13.11.09	22500	80	Receipts for the period from 27.09.09 to 11.10.09 not deposited and kept in Hand
4	AC-45	399401 to 399500	2500	03.09.09 to 14.09.09	22.09.09	22.09.09	15 dated 13.11.09	24875	72	Receipts for the period from 14.09.09 to 21.09.09 kept in hand while depositing with cashier. Further cashier did not deposit the same in Government account for 52 days.
5	AC-45	399501 to 399600	2500	14.09.09 to 22.09.09	26.09.09	26.09.09	15 dated 13.11.09	24875	61	Receipts for the period from 22.09.09 to 25.09.09 kept in hand while depositing with cashier and cashier did not deposit the same in Government account for 48 days.
6	AC-45	379501 to 379700	5000	23.09.09 to 21.10.09	21.10.09	21.10.09	15 dated 13.11.09	24875	50	Delay of 27 days at AERO level and 23 days at Cashier level.
7	AC-52	392301 to 392400 399301 to 399400	5000	26.08.09 to 09.10.09	20.10.09	20.10.09	15 dated 13.11.09	24875	80	Receipt for the period from 10.10.09 to 19.10.09 kept in hand on the date of deposit and delay of 24 days at Cashier level.
8	AC-46	348501 to 348900	10000	10.08.09 to 26.08.09	16.09.09	16.09.09	16 dated 13.11.09	22500	96	Receipts for the period from 27.08.09 to 15.09.09 kept in hand on the date of deposit. Further, 58 days delay by Cashier.

S. No	AC No.	Receipt no.	Amt collect-ed	Period of receipt	Date of deposit with Cashier	Date of Entry in Cash-Book	Challan no. & deposit date	Amt	Total delay in Days ranging from 3 days TO	Remarks
9	AC-46	237001 to 400	10000	15.01.10 to 22.02.10	15.03.10	30.03.10	35 dated 30.03.09	27500	36	(a) Cash for the period from 22.02.10 to 14.03.10 kept in hand on the date of deposit with cashier. (b) Cashier received the amount on 15.03.10 but entered in Cash-book on 30.03.10 i.e. day of deposit in Bank. (c) Government cash retained by Cashier for 15 days without entry in books.
10	AC-53	303201 to 303800	15000	23.10.09 to 25.01.10	22.02.10	30.03.10	35 dated 30.09.09	27500	159	(a) Cash for the period from 25.01.10 to 21.02.10 kept in hand on the day of deposit with cashier. (b) Cashier received Rs.15000/- on 22.02.10 but entered the amount in Cash-book on 30.03.10 i.e. day deposit in Bank. Hence, Government cash retained by Cashier for 36 days.
11	AC-52	386101 to 386200	2500	05.01.10 to 01.02.10	26.03.10	30.03.10	35 dated 30.09.09	27500	84	Receipts for the period from 01.02.10 to 25.03.10 not deposited on 26.03.10. The same were not deposited even upto 10.05.10 i.e. date of audit.
12	AC-46	570501 to 570900	10000	11.11.09 to 02.02.10	15.01.10	20.01.10	31 dated 20.01.09	10000	71	(a) Account submitted on 15.01.10 was including receipt no.570801 to 900 which pertain to the period from 14.01.10 to 02.02.10, i.e. post-dated period (b) Cash received on 15.01.10 entered in Cash-book on 20.01.10, i.e. on the day of deposit into Bank only. (c) Account for the period from 11.12.09 to 13.01.10 not submitted alongwith above receipts.
13	AC-53	301401 to 301900 ; 303001 to 303100	15000	21.08.09 to 20.10.09	04.01.10	04.01.10	29 dated 14.01.10	30000	146	Receipts for the period from 21.10.09 to 03.01.10 kept in hand by AERO office while depositing.

From the above data, it is evident that :-

1. Cash collected by AEROs are kept with them unauthorizedly for so many days.
2. Cash collected by AEROs are being deposited in SDM(E) office in part only.
3. Cashier received the cash from AEROs office but did not enter in Cash-books.
4. Cash received are not deposited in Government account promptly by cashier.

Hence, the SDM(E)/AEROs/EPIC-centres are working in total disregard of the Government rules and retention of Government cash for such a long period without entering in the books of account even after its receipt by cashier in SDM(E) office indicates that the Government receipts are being misutilized amounting to temporary embezzlement of government money. The matter needs to be investigated in-detail at the HoD level.

The above list is illustrative only and not exhaustive ; department may review all the other cases in the aforesaid lines, under intimation to audit.

PARA – 2 : Honorarium - Improper closing details at month-ends

[Audit Period 09.06.1999-2010--- Reference Audit Memo no.20 dated 25.05.10 ; Audit Memo no.21 dated 25.05.10 ; and Audit Memo no.21 (Addendum) dated 25.05.10]

During test-check of honorarium records, following irregularities were noticed :-

- Improper closing details of Government money amounting to Rs.80696/-** – During test-check of honorarium records, it was noticed that the un-disbursed/cash-in-hand amount is shown reduced without any cash-book entries on the payment side in the following cases :-

S. No	FY Bill No. / Date / Amount	Amount entered in Cash-book (Receipt-side) Amt, Page No. & Date	Preceding months balance of the said bill	Cash-book payment details				Irregularity as noticed – in the summary of undisbursed amounts – at the end of the month's	Amount to be clarified
				Pg No	Date	Amount disbursed	Reducing Balance (4-7=8)		
1	2	3	4	5	6	7	8	9	10
1	2002-03 Bill no.53 dt.27.03.03 Rs.37100/-	Rs.37100/- Pg-54 dt.31.03.03	25340	84	30.07.04	NIL	19040	No payment made in 07/04 and amount reduced in undisbursed summary of 07/04 by Rs.6300/- (25340-19040=6300)	6300
2	2003-04 Bill no.110 dt.17.03.04 Rs.221760/-	Rs.221760/- Pg-74 dt.22.03.04	151200	84	30.07.04	NIL	113400	Without any payment in CB, the amount is reduced to Rs.113400/- (151200-113400=37800)	37800
3	2003-04 Bill no.115 dt.29.03.04 Rs.32960/-	Rs.32960/- Pg-75 dt.31.03.04	32960	84	30.07.04	NIL	18560	No payment of Rs.14400/- in the Cash-book ; but the amount reduced in the summary of undisbursed amounts to Rs.18560/- (32960-18560=14400)	14400
4	2003-04 Bill no.115 dt.29.03.04 Rs.32960/-	Rs.32960/- Pg-75 dt.31.03.04	18560	85	31.08.04	NIL		No payment of Rs.18560/- in the Cash-book ; but the amount reduced in the summary of undisbursed amounts to NIL. (18560-18560=NIL)	18560
5	2003-04 Bill no.36 dt.24.06.08 Rs.4931350/-	Rs.4931350/- Pg-45 dt.28.07.08	653636	61	31.03.09	NIL		Without any payment entry of Rs.3636/- in OCB, the amount is shown fully disbursed (3636-3636=NIL)	3636
G-Total=									80696

In this connection, it is observed that :-

- The actual records of payments to the employees were not produced to audit for examination.
- In all the above cases, the amounts available in the previous summary of undisbursed amounts have been reduced without any disbursement or refund into Government account. The same needs to be investigated in detail. Amount of Rs.80696/-, if actually not paid to the recipients, may be recovered from the defaulting officials, **after due verification**, under intimation to audit.
- Also, it was noticed that the undisbursed amount was kept-in-hand for a very long period of 2 years & 8 months approximately as against the stipulated period of 90 days, which is violation of GFR.

2. **Disbursement in excess of cash-in-hand** – In the following cases, it was noticed that excess disbursement has been shown against the available cash-in-hand on the payment side :-

S. No	FY Bill No. / Date / Amount	Amount entered in Cash-book (Receipt-side) Amt, Page No. & Date	Preceding months balance of the said bill	Cash-book payment details				Irregularity as noticed – in the summary of undisbursed amounts – at the end of the month's	Excess paid amount
				Pg No	Date	Amount disbursed	Reducing Balance (4-7=8)		
1	2	3	4	5	6	7	8	9	10
1	2003-04 Bill no.109 dt.17.03.04 Rs.221760/-	Pg-74 dt.22.03.04 Rs.221760/-	151200	84	26.07.04	96300	113400 (54900)	The balance in the undisbursed summary is mentioned as Rs.113400/- i.e., excess of 58500/-.	58500
2	2003-04 Bill no.109 dt.17.03.04 Rs.221760/-	Pg-74 dt.22.03.04 Rs.221760/-	113400 (54900)	85	19.08.04	64680	-9780	Payment of Rs.64680/- against cash-in-hand of Rs.54900/-, i.e., excess disbursement of Rs.9780/-.	9780
3	2003-04 Bill no.109 dt.17.03.04 Rs.221760/-	Pg-74 dt.22.03.04 Rs.221760/-	48720	107	01.12.05	48720	0	Refunded back as undisbursed, i.e., unaccounted money	48720
4	2003-04 Bill no.114 dt.23.03.04 Rs.1306453/-	Pg-75 dt.24.03.04 Rs.1306453/-	21600	95	21.03.05	4500	21600	Disbursed but the amount not reduced in the Cash-book, which stands in the summary of undisbursed amount as Rs.21600/-, itself.	4500
G-Total=								121500	

From the above table, it could be seen that an amount of Rs.121500/- has been disbursed in excess of the actual cash-in-hand as per the cash-book, which is irregular. The actual records of payments to the employees were not produced to audit for examination. Source/generation of such huge unaccounted funds of Rs.121500/- needs to be investigated in detail, under intimation to audit.

3. **Over-retention of Government cash for abnormal longer period violating GFR** – It was noticed that the honorarium amount received from PAO is over-retained than the stipulated period of 90 days :-

S. No	Bill No	Bill date	Bill amount	Cash-book		Stipulated-date of 90 days from the date-of-drawal / receipt-date	Amount undisbursed as on the said 90 th day	Date of final settlement (disbursement / refund)	Cash Over retention days
				Receipt Pg No	Receipt Date				
1	2	3	4	5	6	7	8	9	10
1	56	30.03.02	90000	32	31.03.02	29.06.02	89400	11.06.04	713
2	53	27.03.03	37100	54	31.03.03	29.06.03	0	01.12.05	886
3	27	03.09.03	188000	62	11.09.03	10.12.03	26000	27.01.04	48
4	109	17.03.04	221760	74	22.03.04	20.06.04	70560	01.12.05	529
5	110	17.03.04	221760	74	22.03.04	20.06.04	70560	01.12.05	529
6	114	23.03.04	1306453	75	24.03.04	22.06.04	1284853	30.03.06	646
7	115	29.03.04	32960	75	31.03.04	29.06.04	0	31.08.04	63
8	71	07.10.04	1478318	88	15.10.04	13.01.05	1451318	28.09.05	258
10	113	09.03.05	139240	95	31.03.05	29.06.05	33600	31.03.06	275
11	36	24.06.08	4931350	45	28.07.07	26.10.07	0	31.03.09	522

In this connection, it is observed that :-

- (a) As per Proviso under Rule 92(2) of CGA(R&P) Rules, 1983 – “the amount of undisbursed pay & allowances, etc. may be retained for any period not exceeding three months (i.e.,90 days)”. Whereas from the above table, it is evident that the honorarium amount drawn and **over-retained for a period ranging from 48 to 886 days**, after the stipulated 90 days. There are atleast five cases in the above table where the honorarium amount is over-retained from 522 to 886 days – **i.e. 1½ years to 2½ year of over-retention of undisbursed cash**, which is highly irregular.
- (b) Furthermore, most of the acknowledgement / acquittance-rolls have undated signatures of the recipients, which is again irregular. Hence, the method of recording of honorarium bills in the cash-book is also irregular.

Under the circumstances misuse of money drawn from the Government account can not be ruled-out. Hence, both the above irregularities may be brought to the notice of the Head-of-Department and be got regularized, under intimation to audit.

- 4. **Disbursement of honorarium through middle-sources** – Bills are being raised and payments are being received from the PAO in the name of the officials deputed for the election duty ; but payment are not being given directly to the official concerned instead payments are being made to the certain-officials/ middle-sources in various offices/EPIC-centres and no track of final payment to the official/proper acquittance is being kept on record.

The most irregular act in the matter is that in the cash-book payments is shown as paid-in-full soon as the payment is made to the aforesaid-middle-sources, i.e., before the amount is actually disbursed to the concerned official/beneficiaries, which is highly irregular.

In certain cases, the honorarium received in huge amounts is being shown disbursed on the very same day itself – for example Bill no. (i) 57 dated 30.03.02 for Rs.6,07,092/- (on 07.05.02) ; (ii) 89 dated 03.02.04 for Rs.14,880/- (on 28.02.04) ; (iii) 49 dated 19.05.09 for Rs.24,98,870/- (on 02.06.09) ; (iv) 240 dated 27.11.09 for Rs.29,81,484/- (on 14.01.10) ; (v) 308 dated 25.02.10 for Rs.27,85,120/- (on 09.03.10) – which is practically improbable.

Because :-

- (a) It reflects an incorrect picture of the cash-in-hand.
- (b) Retention of the actual undisbursed amount beyond 90 days is not checked.
- (c) Misuse of undisbursed balance cannot be ruled-out. For instance audit noticed that the payment drawn vide bill no.308 dated 25.02.10 for Rs.27,85,120/- was shown disbursed but an amount of Rs.15000/- as given in point no.7 below is still to be disbursed to the real claimant as on date (i.e. 28.05.10).

Hence, the practice followed by the unit is incorrect and needs to be explained to audit.

- 5. **Non-intimation of honorarium payments to parent-DDOs** – Huge amounts as honorarium were paid to various officials but the DDO had not communicated relevant information's to the DDO of the concerned official who are not under his payment control. Instead the onus was left merely upon the official/recipients for declaring such incomes for income-tax purposes.

A test-check of a few cases were conducted for the FY 2008-09 & FY 2009-10 in respect of the officials who were under the jurisdiction of one such parent-DDO, namely, DDO, DC(South) / SDM(E) and BDO(Mehrauli) who incidentally is situated in the same complex and it was found that amounts received as honorarium were not reflected in the individual ledger in PBR. Neither detailed calculation sheets of the employees indicated whether the amount of honorarium paid was included in gross income or not.

Consequently, such cases may result in evasion of income-tax in these cases as well as in other cases pertaining to other offices/DDOs.

Bill-wise detail of honorarium amounting to Rs.2,34,62,178/- paid to (all) officials during the current audit-period is detailed in the enclosed as **Annexure-1/Para-2(5)**.

In this connection :-

- (a) Reasons for non-communicating of relevant important information's to the concerned DDOs/HOOs may be elucidated to audit. ;
- (b) In future, it should be ensured that all honorarium payments are communicated to the parent-DDOs (directly and not through the official concerned ; as is being done by the DDO, Office of the CEO, Kashmere Gate, Delhi) so that honorarium received are duly accounted in income-tax calculations.

6. **Amount shown paid but not actually disbursed to the Recipient** – The amount drawn against the following bills were shown paid in full in the cash book, but proper acquittance form the recipients are not available on record.(detailed in the enclosed **Annexure-2/Para-2(6)**) :-

S. No	Bill No	Bill date	Bill amount	Undisbursed Amount
1	308	25.02.10	2785120	15000
2	36	24.06.08	4931350	3696
3	32	29.03.01	38640	32340
			Total	51036

The above list is illustrative only and not exhaustive. In this connection –

- (a) (if undisbursed) – Reasons for over-retention of undisbursed amount beyond the stipulated 90 days may be elucidated to audit. ; –or–
- (b) (if refunded) – Proof of deposit of the undisbursed amount Rs.51036/- back into the Government account may be made available to audit ; –or–
- (c) (if no account) – Recovery of Rs.51036/- may be made from the defaulting official, **after due verification.** ; and
- (d) Other such cases may be reviewed at your own level, on the above lines, under intimation to audit.

7. **Non-production of acquittance roll** – Similarly proof of disbursement of the following honorarium bills were not made available to audit :-

S. No	FY	Bill No.	Bill date	Bill amount
1	2000-01	33	29.03.01	130340
2	2001-02	6	13.06.01	31843
3	2001-02	55	30.03.02	90000
4	2001-02	56	30.03.02	607092
5	2001-02	57	30.03.02	207887
6	2002-03	53	27.03.03	37100
7	2003-04	63	20.11.03	284400
8	2003-04	64	24.11.03	2750000
17				

S. No	FY	Bill No.	Bill date	Bill amount
9	2003-04	68	03.12.03	35000
10	2003-04	89	03.02.04	14880
11	2003-04	109	17.03.04	221760
12	2003-04	110	17.03.04	221760
13	2003-04	115	29.03.04	32960
14	2004-05	71	07.10.04	1478318
15	2004-05	113	09.03.05	139240
16	2005-06	27	20.07.05	1000

Although payments against the said bills have been shown as paid-in-full in the Cash-book ; but non-production of proper acquittance against payments made is a serious financial irregularity. Proofs against disbursement of the aforesaid be made available to audit.

8. **Non-cancellation of bills** – The following honorarium bills were found entered in the Bill-Register during Mar'09 but no details have been mentioned regarding amount-passed-by-PAO ; cheque-no/date/amount of cheque received from PAO :-

S. No	Bill No	Bill date	Bill amount
1	284	31.03.09	4,74,454
2	285	31.03.09	12,28,190
3	286	31.03.09	28,000
			17,30,644

Since the entries in the Bill Register were not signed by DDO, at the time of signing the bills nor bills cancelled in Bill Register, a certificate for PAO for non-encashment is essentially required in the matter.

9. **NPR of hornroarium files** – Files containing sanction of the competent authority for payment of honorarium were not made available to audit for scrutiny.

PARA – 3 : Imprest amount retained beyond permissible period

(Audit Period 09.06.1999-2010— Reference Audit Memo no.19 dated 26.05.10)

During test-check of imprest records, following irregularities were noticed :-

1. **Excess amount drawn from Government account and non-refund of imprest after expiry of time-limit** – In the wake of Lok Sabha Elections 2008, the CEO, Delhi vide office order no.CEO/B&A/109(37)/2007/35474-35548 dated 27.10.08 had enhanced the current imprest amount in respect of – (a) DEO from Rs.20000/- to Rs.100000/- ; and (b) in respect of ERO from Rs.5000/- to Rs.50000/- per AC.

Accordingly, an additional imprest amount of Rs.80000/- was paid to DEO(South) and (since every ERO had two AC under their jurisdictions) an additional imprest amount of Rs.95000/- each was paid to the four EROs vide bill no.AB-138 dated 31.10.08 for Rs.460000/-.(1x80000=80000 ; 4x95000=380000 = Total 460000).

In this connection, it is stated that :-

- (a) It may be noticed in the aforesaid order that the enhancement in respect of ERO was from Rs.5000/- to Rs.50000/- per AC. Since the EROs were already holding Rs.5000/- per AC, the enhanced amount should have been drawn to the tune of Rs.360000/- only, i.e., 4x2x45000=360000/- ; but an amount of Rs.380000/-, i.e., 4x95000=380000 was incorrectly drawn. Reasons drawing excess amount of Rs.20000/- from the Government account may be elucidated to audit.

- (b) A rider was entailed with the aforesaid enhancement-order of imprest that 'the enhancement will be valid upto the end of December 2008'.

Accordingly, an amount of Rs.460000/- should have been refunded back into the Government account after the month of December 2008. Whereas records confirming the return of the said Rs.460000/- were not made available to audit. In the absence of which it is construed that directions of the CEO, Delhi have been violated and the officers as still holding the enhanced amount of imprest without any justifications, which is irregular.

Hence, the amount of Rs.460000/- may be deposited into the Government account immediately, after due verification, under intimation to audit.

2. **Non-maintenance of stipulated 'Register of Permanent Advances'** – Imprest have been regularly drawn by DEO(SW), SDM(EI), ERO(AC-45&46), ERO(AC-47&48), ERO(AC-49&51), ERO(AC-52&53), AC-47, AC-48, AC-49, AC-51, AC-52, AC-53. Whereas :-

- (a) **No** register of any kind is being maintained for watch/regulate the imprest-amount paid to various official. In the absence of which the office does **not** have detailed/explicit information's of the imprest granted/recopued/adjusted, which is highly irregular.

- (b) As per CAM-10.12.2 – "A note of each item of Permanent Advance given to various authorities shall be kept in the 'Register of Permanent Advance' (FORM-61". Whereas no such register is being maintained by this unit, which is irregular.

- (c) Also, as per CAM-10.12.4 – "Acknowledgements are being obtained from the officers holding permanent advance as on 31st March in the month of April **every year**. Further, from the Register of Permanent Advances, the aggregate outstanding amount shall be worked out and tallied with the ledger balances". But no such acknowledgements are being obtained by this unit, which is irregular.

Hence, audit is unable to comment on the record-keeping of permanent advance/imprest. Elucidate reasons for the aforesaid irregularities.

3. **Excessive expenditure** – Majority of the imprest money was incurred on the following two categories :-

- (a) **Snacks/refreshments/lunch/tea/cold-drinks/etc** – Mostly in the name of meetings but neither the orders of competent authority nor minutes-of-meeting confirming such meetings were available on records. No such guidelines issued by CEO for serving refreshments were shown to audit. Further incurring of expenditure on refreshment by junior-level officers (AERO/ARO) was not covered under the rules and should be discontinued immediately. Neither sanction of HoD for serving refreshments in the meetings held by AERO/ARO was obtained.

- (b) **Photostats** – No details of work-done were given on the body of each bill, justifying the expenditure, which is irregular.

Incurring of expenditure without relevant/sufficient documentary support is irregular and needs to be severely controlled for observance of austerity in spending public money.

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4. **Other general irregularities** – Following are some of the irregularities in general, which were noticed in most of the imprest bills :-

- (a) 'Imprest' category CB bills not specifically remarked/mentioned in Bill Registers.
- (b) Vouchers not raised in the name of the HOO ; instead CASH (or blank) recorded.
- (c) Improper bill format – either on plain-paper or on estimate or on letter-head used.
- (d) Many bills without details-of-dealer (shop-name/locality/bill-number/bill-date).
- (e) Instead of original bills, photocopies found with the office copy of GAR-29.
- (f) Purchases made dealers not registered in Trade & Taxes Department, GNCTD.
- (g) Details of the person through whom the payments were disbursed not recorded.
- (h) Many bills were not found verified/certified by the expenditure incurring officer.
- (i) Amount in figures were not recorded in "Passed-for-Payment" certificate.
- (j) PAID & CANCELLED certificate had not been recorded in some of the paid bills.
- (k) Mandatory stock entry certificate not recorded in majority of the bills.
- (l) No proof of observance of codal formalities as per Rule-145 & 146 of GFR-2005.
- (m) Acknowledgement-signature of the vendor/claimant who had received the money against their bills/claims were also not found in the records.

Reason for adoption of such irregular practice may be elucidated to audit. All bills may be reviewed and rectification of the aforesaid errors may be done and shown to audit.

5. *Other cases may also be reviewed on the aforesaid lines, under intimation to audit.*

PARA – 4 : Non-issue of EPIC cards to 1,58,906 registered

voters (Audit Period 09.06.1999-2010— Reference Audit Memo no.15 dated 20.05.10)

South District has eight (8) Assembly Constituencies under its jurisdiction in which the work of registration of voters and issue of EPIC cards are being carried-out on full-time and regular basis. As on 31.03.08, there were 13,17,409 registered voters in the District, out of which 6,69,546 voters could be issued EPIC cards, i.e, 50.82% only and the EPIC cards to the balance 6,47,863 voters, i.e., 49.18% were yet to be issued. The year-wise position was as under :-

Cut-off date	Total no. of Electors	% increase as compared to previous cut-off date	Total no. voters to whom EPIC issued	Balance – total no. voters to whom EPIC not issued	% of voters to whom EPIC not issued
As on 31.03.08	13,17,409	(Information of previous year not taken in this test-check)	6,69,546	6,47,863	49.18%
As on 31.03.09	12,52,694	(-)4.91%	9,77,812	2,74,882	21.94%
As on 31.03.10	12,25,587	(-)2.16%	10,66,681	1,58,906	12.96%

Although the number of registered voters had decreased by 91822, i.e., 6.97% during the past two years and two special drives during Oct'09 and Mar'10 were undertaken for completion of the work but the department could not issued EPIC cards in respect of 1,58,906 registered voters, i.e., to 12.96% registered voters.

Since all the relevant documents/reports from BLO/photograph of the voters are presumably obtained at the time of registration of a voter, but non-issue of an EPIC card to such large numbers of registered voters is a matter of concern and needs to be addressed on priority basis.

PARA – 5 : Income-tax

(Audit Period 09.06.1999-2010 --- Reference Audit Memo no.09 (Addendum) dated 24.05.10 ; Audit Memo no.09 (Addendum) dated 21.05.10 ; and Audit Memo no.09 (Addendum) dated 20.05.10)

During test-check of Income-tax records, it was noticed that :-

1. **Short recovery of Rs.1,95,758/-** – Shortcomings like (a) Variations in PBR & FORM-16 Gross-salary figures ; (b) Rebate on Transport-Allowance in excess of authorization ; (c) Rebate on LIC ; (d) Exemption u/s 10 of HRA on Rent-receipts ; etc. – were noticed in the income-tax calculations in the following few cases :-

S.No	FY	PBR Pg	Name of the official	Designation	Recovery
1	2000-01	48	Sh.Ashwini Kumar	HC	5214
2	2001-02	50	Sh.SC Sabharwal	Supdt	14321
3	2002-03	73	Sh.SC Sabharwal	Supdt	19570
4	2002-03	83	Sh.MS Shah	UDC	32
5	2002-03	86	Sh.JL Trikha	UDC	2207
6	2003-04	1	Sh.Krishan Kumar	Supdt	2361
7	2003-04	2	Sh.Guru Sewak	HC	1422
8	2003-04	7	Sh.AS Negi	UDC	572
9	2003-04	11	Sh.Siddh Gopal	UDC	998
10	2003-04	13	Sh.JL Trikha	UDC	2464
11	2003-04	17	Sh.VK Prashar	HC	4409
12	2003-04	19	Smt.Usha Rani Chugh	HC	1426
13	2003-04	24	Sh.Harjeet Singh	UDC	1226
14	2004-05	29	Sh.Krishan Kumar	Supdt	7834
15	2004-05	31	Sh.Guru Sewak	HC	3280
16	2004-05	34	Sh.VK Prashar	HC	10797
17	2004-05	36	Sh.Mange Ram	UDC	2156
18	2004-05	37	Sh.PC Sharma	UDC	57
19	2004-05	38	Sh.Siddh Gopal	UDC	2656
20	2004-05	41	Sh.JL Trikha	UDC	6438
21	2004-05	42	Sh.AS Negi	UDC	2026
22	2004-05	43	Sh.PS Harala	UDC	43
23	2004-05	44	Sh.SM Rangari	UDC	384
24	2004-05	46	Sh.Bhagat Singh	UDC	1146
25	2004-05	48	Sh.Inderjeet	LDC	954
26	2004-05	49	Sh.Jagdish Daggar	LDC	38
27	2004-05	51	Sh.Manoj	LDC	544
28	2004-05	52	Sh.Naresh Pal	LDC	45
29	2005-06	68	Sh.MS Shah	UDC	1143
30	2005-06	70	Sh.YK Mishra	UDC	1603
31	2005-06	71	Sh.AS Negi	UDC	1980
32	2005-06	73	Sh.SM Rangari	UDC	620
33	2005-06	85	Sh.SK Mongia	UDC	1552
34	2005-06	86	Sh.JB Dhanra	SDM(E)	569
35	2006-07	1	Sh.SP Kalaria	SDM(E)	3035
36	2006-07	11	Sh.MS Shah	UDC	203
37	2006-07	12	Sh.YK Mishra	UDC	2074
38	2006-07	15	Sh.Suresh Kumar	UDC	393
39	2006-07	19	Sh.Naresh Pal	LDC	975
40	2006-07	25	Sh.Azad Singh	Supdt	3737
41	2006-07	26	Sh.Lajpat Rai Mendiratta	HC	2037
42	2006-07	27	Sh.RK Halela	UDC	1325
43	2007-08	34	Smt.Pramod Srivastava	HC	336
44	2007-08	55	Sh.Alok Kumar Bhattacharya	Supdt	5410
45	2007-08	56	Sh.Sudershan	Supdt	1673
46	2007-08	57	Sh.SK Ahuja	Supdt	7737
47	2007-08	60	Sh.Rohtash Kumar	LDC	248
48	2007-08	65	Sh.RR Goel	HC	1731

S.No	FY	PBR Pg	Name of the official	Designation	Recovery
49	2007-08	67	Sh.Sunil Kumar	UDC	839
50	2007-08	70	Sh.Richard Baxla	Supdt	451
51	2008-09	8	Sh.Chander Mohan	Supdt	1854
52	2008-09	20	Sh.Sanjeev Kumar	UDC	109
53	2008-09	22	Sh.Kanwal Singh	LDC	309
54	2008-09	26	Sh.Rajbir Tokas	LDC	965
55	2008-09	27	Sh.Rohtash Kumar	UDC	226
56	2008-09	32	Sh.Ram Raj Maurya	LDC	3225
57	2008-09	37	Sh.BP Bainiwal	HC	1308
58	2008-09	39	Sh.SK Jajoria	Supdt	13573
59	2008-09	47	Sh.Pratap Singh Jayant	LDC	2546
60	2008-09	50	Sh.Gulshan Kumar Ahuja	Supdt	2071
61	2008-09	51	Sh.Dinesh Chander Dobhal	Supdt	1666
62	2008-09	55	Sh.Krishan Kumar	Supdt	4670
63	2008-09	56	Sh.Chander Bir Singh	Supdt	14789
64	2008-09	57	Sh.RS Mehra	SDM(E)	7661
65	2008-09	59	Sh.Bahadur Singh	LDC	1310
66	2008-09	61	Sh.Gursewak Singh	Supdt	5185
				G-Total=	195758

Detailed calculations of the above cases have been depicted in the enclosed **Annexure-3 /Para-5(1)**. Relevant records, if any, may be traced and necessary recoveries as stated against their names may be reviewed and made from the concerned officials, **after due verification**, under intimation to audit.

2. **2007-08 – Page-32 to 83** – DA arrear for the period from 01/07 to 03/07 not recorded for any official. Elucidate reasons. In case omitted, the same may be recorded in the PBR and I-Tax may also be recasted accordingly, after due verifications, under intimation to audit.

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PARA – 6 : Irregularities on Videography / Photography

expenditure (Audit Period 09.06.1999-2010— Reference Audit Memo no.13 dated 19.05.10 and Audit Memo no.12 dated 19.05.10)

- 1. Unauthorized expenditure of Rs.16.90 lakhs** – As per Para 1(b) of the Delegation of Financial Powers to Head of Department issued by Finance Department, GNCTD, Head-of-Department can incur an expenditure of **Rs.1,00,000/- per annum in each case for unspecified (non-recurring) items.**

During test check, it was observed that District Election Officer (South) incurred an expenditure of Rs.16,90,697/- on videography/photography during Assembly Election 2008 / Lok Sabha Election 2009 as detailed below :-

S.No	Election	Bill no.	Bill date	Name of the agency	Amount paid
1	Lok Sabha Election 2009	319	08.03.10	M/s Unique Photos	5,21,295
2	Lok Sabha Election 2009	347	29.03.10	M/s Quick Service Provider	71,300
3	Assembly Election 2008	331	17.03.10	M/s Unique Photos	10,98,105
Total=					16,90,700

The expenditure was not covered under the power of Head of Department and neither approval of Finance Department was obtained. Furthermore, no codal formalities to incur expenditure at competitive rates were completed as no tenders were invited before award of work to M/s Unique Photos during Assembly election 2008.

Hence the expenditure incurred was unauthorized and in violation of GFRs, which needs to be justified and regularized by the competent authority, i.e. Finance Department, GNCTD.

- 2. Infructuous expenditure of Rs.5.93 lakhs** – Approval of Finance Department, GNCTD amounting to Rs.14,00,000/- was conveyed vide the Joint Chief Electoral Officer (Administration) letter No.CEO/CT/2009/ 16384-92 dated 20.03.09 for purchase of Video Cameras i.e. one for each Assembly Constituency for videography during Parliament Election. The cameras were to be procured by each Returning Officer after observing all codal formalities, costing up to Rs.20,000/- each. However, if any Returning Officer, do not intend to procure cameras may hire videographer after observing all codal formalities.

During test check it was observed that the SDM(Elections-South), purchased 11 Sony Handycam Digital Cameras from M/s Capital Digitech Costing Rs.2,19,890/- (Bill no.46 dated 15.05.09 for Rs.1,99,900/- and one camera vide Bill No.57 dated 02.06.09 for Rs.19,990/-).

The following audit observations are made :-

- The District has only 10 Assembly Constituencies under its control and according to the CEO guidelines dated 20.03.09 only one camera per constituency was to be purchased, i.e. only 11 cameras including the DEO office were to be purchased. The District Election Office (South) had already 3 Digital Cameras in-hand and purchased another 11 Cameras ; totaling to 14 nos i.e. 3 extra camras. (page no.27 of Stock Register).
- Further the Office also incurred an expenditure of Rs.5.93 Lakhs on Videography/ Photography through M/s Unique Photos during the Parliamentary Election in May-09 (vide B.No.319 dated 08.03.10 and 347 dated 29.03.10 totaling Rs.592595/-).
- Only 2 quotations from M/s Capital Digitech and M/s Sahani Agencies were collected instead of the stipulated minimum 3 quotations, which was against GFRs.

Since the department incurred double expenditure on videography as well as purchase of digital-cameras in violation of CEO guidelines, the expenditure of Rs.5.93 lakhs- was infructuous, which needs to be justified and regularized by the competent authority, i.e. Finance Department, GNCTD.

- 3. Bill no.220 dated 07.11.09 for Rs.NIL** – AERO, AC-46 paid an amount of Rs.3500/- on videography/DVD/photo vide Vr.No.3071 dated 10.05.09 to M/s Sumit Photo Studio, Fatehpuri Beri. Since the department had already given the job to M/s Unique Photos for videography/photograph for which expenditure of Rs.5.93 lakhs was made, the expenditure incurred by AERO, AC-46 is unjustified. **Recovery of Rs.3500/-** be made from the official to whom payment was made, **after due verifications**, under intimation to audit.

PARA – 7 : Unauthorised expenditure of Rs.7.68 lakhs on printing of electrol-rolls

(Audit Period 09.06.1999-2010- Reference Audit Memo no.14 dated 20.05.10)

The Department incurred an expenditure of Rs.7,67,589/- on account of preparation/printing of electrol-rolls for Lok Sabha Elections 2009, vide bill no.97 dated 20.07.09. The work was got executed through M/s Vinay Stationers.

As per Para 14(a) of the Delegation of Financial Powers to Head-of-Department under GNCTD, an expenditure of Rs.5.00 lakhs per annum can be made if the work is got done through a private printer/press.

As such, the case was not covered under the power of Head of Department and approval of Finance Department was required before incurring the expenditure ; but the department did not seek the approval of Finance Department, GNCTD before making payments to the contractor. Neither a NOC from the Government Press to get the work done locally was obtained, which was violations of GFRs.

Hence, necessary *ex-post facto* approval of Finance Department, GNCTD may now be obtained, under intimation to audit.

PARA – 8 : Cash-book

(Audit Period 09.06.1999-2010— Reference Audit Memo no.25 dated 28.05.10)

During test-check for the audit period, following irregularities were noticed in the aforesaid Cash-book of the unit :-

1. **Keeping of Government Cash without cash chest** – The unit has been withdrawing heavy cash in lakhs of rupees from the bank for various disbursements at the time of Elections. But the office do not have any Cash Chest for keeping in Government money in safe custody and the heavy cash is being kept in a almirah which is very risky. Keeping Government cash without a proper Cash Chest is a violation of Financial Rules. Non compliance of statutory requirement of keeping a cash chest for keeping Government money needs to be explained.
2. **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 undisbursed* ; 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.
3. **No independent checking** – Totaling of the Cash-book has **not** been done by some responsible subordinate other than the writer of the Cash-Book and initial it as correct, which is contrary to Rule 13(iii) of CGA(R&P) Rules, 1983. Reasons for the same may be elucidated.
4. **Uses of fluid for correcting the figure**– It was noticed that fluid used regularly in Cash-book for correcting the figure which is a violation of General Financial Rules. Reasons for the same may be explained.
5. **Details of TR-05** – No details of TR-5 i.e. receipts against which and the party name from whom cash received given in Cash-book on 30.03.07.
6. **Payment of bills shown in lump sum amount** - Payment of bills were shown in one lump sum amount instead of sub voucher wise payments and without date signature of the recipients which is irregular.

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PARA – 9 : Contingency

[Audit Period 09.06.1999-2010--- Reference Audit Memo no.06(Addendum) dated 19.05.10 ; Audit Memo no.06 dated 12.05.10 ; Audit Memo no.22 dated 26.05.10 ; and Audit Memo no.08 dated 24.05.10]

1. **Expenditure in violation of financial propriety** – SDM(E) South incurred an expenditure of Rs.30000/- on account of hiring of one photostat machine from M/s Sanjog Sales, 11/172-B West Azad Nagar, Delhi-31 @ Rs.1000/- per day from 16.04.09 to 17.05.09 (Bill No.235 dt.19.11.09 for Rs.30900/-). The following observations are made :-
 - (a) No codal formalities to hire the photocopy machine were made.
 - (b) Rates per day were very very high and against the financial propriety violating GFRs.
 - (c) Hiring of machine from East-Delhi for office situated in South-Delhi where numerous dealer are available in near vicinity i.e. Nehru Place needs to be justified.
 - (d) If the expenditure involved was so high, why the possibility of purchasing a new photocopy machine was not explored.

2. **Bill no.79 dated 17.07.2009 for Rs.127572/- – Photocopy at abnormal higher rates :-**
 - (a) A sum of Rs.3375/- were paid to M/s United Enterprise on account of photostate of 2250 pages @ 1.50/- per copy including Set Making charges.
 - (b) Further 10740 copies @ 0.75 were got done from M/s Dharam Reprogaphers, Nehru Place. No details of work got done was given in the voucher.
 - (c) As per bill no.311 dt.24.02.10 two paper cutters were purchased from M/s Viney Stationers @ Rs.750/- each which were purchased at very higher rates.

The charges paid were very high, non-competitive and against the financial propriety as photocopy @ 0.50 each can easily be got done in the market and paper cutter costing much below this price are easily available in market.

3. **CB-183 dated 18.12.08 for Rs.201482/-** – A payment of Rs.165982/- was made to M/s Sharma Photostat in cash instead of cheque payment against his claim in violation of the mandatory instructions issued by the Finance Department, GNCTD as well as CVS, which needs to be explained.

4. **Irregular expenditure on labour charges** – (Bill no.242 dt.02.12.09 for Rs.NIL) Assistant Returning Officer, AC-48 & 49 incurred an expenditure of Rs.8200/- on account of deploying labourers for putting EVM to Strong room after sealing etc. as under :-

S.No	Date	Work Done	Amount paid
1	08.05.09	Shifting EVM to Strong Room after Election	2400/-
2	06.05.09	Distribution of Material to polling party	1000/-
3	05.05.09	Keeping EVM in Strong Room after sealing	2400/-
4	04.05.09	Shifting EVM for sealing from Strong Room to Hall	2400/-
		Total=	8200/-

The following observation are made :

- (a) The EVM's after Elections are put in Strong Room by the Poling parties themselves and no labour is provided.
- (b) For shifting of EVM fro & to Strong Room Group-D employee deployed from various Government departments are deployed and no casual labour is allowed to enter the strong room. Only authorized persons with proper entry slip can enter the strong room.

Hence the expenditure on laborers shown above is not justified. **Recovery of Rs.8200/-** paid be made from the official to whom paid, **after due verification**, under intimation to audit.

5. **Purchase of Stationery violating Financial Powers** :As per Para 19 of delegation of Financial Powers issued by the Finance Department, GNCTD, Head of department can purchase Stationery items upto an amount of Rs.5.00 lakhs per year and Head of office upto Rs.10,000/- per annum. Purchases beyond this limit require the sanction of Finance Department, GNCTD.

During test check of paid vouchers for the year 2009-10 it was observed that the department purchased stationery items costing Rs.11,62,870/- under the sanction of Head-of-Department as detailed under :-

S.No	Name of Dealer	Bill No. & date	Amount
1	M/S DCCWS Ltd.	48 dt.18.05.09	4,31,766
2	M/S DCCWS Ltd	91 dt.14.07.09	1,30,826
3	M/S DCCWS Ltd	100 dt.23.07.09	1,63,164
4	M/S DCCWS Ltd.	102 dt.24.07.09	70,644
5	M/S DCCWS Ltd	207 dt.30.10.09	51,423
6	M/S DCCWS Ltd	243 dt.02.12.09	1,77,107
7	M/S DCCWS Ltd.	364 dt.31.03.10	66,360
8	M/S DCCWS Ltd	369 dt.31.03.10	71,580
Total=			11,62,870

The expenditure incurred violating the financial powers be got regularized by the Finance Department, GNCTD, under intimation to audit.

6. **Reimbursement of Mobile phone bills against recharge coupons** - As per instructions issued by the Ministry of Finance vide Office Memo no.7(14)/C&V/2006 dt.10.0407, clarification no.13, reimbursement of mobile phone bills to be made against post paid bill only. During test-check, it was observed that the following officers were made reimbursement against recharge coupons as detailed below :-

S. No	Bill no.& date	Amount	Name of Officer/ Designation	Amt for which paid	Month for which amount claim	Name of Agency issuing Pre-paid coupons
1	32 dt.01.05.09	10695	Sh.T.G.Thilakan AERO AC-53	565	06/08	Gupta Communications
2	32 dt.01.05.09	10695	Sh.T.G.Thilakan AERO AC-53	565	07/08	Gupta Communications
3	32 dt.01.05.09	10695	Sh.T.G.Thilakan AERO AC-53	565	08/08	Gupta Communications
4	32 dt.01.05.09	10695	Sh.T.G.Thilakan AERO AC-53	565	09/08	Gupta Communications
5	32 dt.01.05.09	10695	Sh.G.K.Ahuja AERO AC-52	750	02/09	Arora Communication & Medical Store
6	32 dt.01.05.09	10695	Sh.Rajendra Minz AERO AC-45	750	07/09	Banswal Communications
7	32 dt.01.05.09	10695	Sh.Rajendra Minz AERO AC-45	750	08/08	Banswal Communications
8	32 dt.01.05.09	10695	Sh.Rajendra Minz AERO AC-45	750	09/08	Shiv Shakti Mobile Shop
9	32 dt.01.05.09	10695	Sh.Rajendra Minz AERO AC-45	750	10/08	Shiv Shakti Mobile Shop
10	32 dt.01.05.09	10695	Sh.Rajendra Minz AERO AC-45	750	11/08	Shiv Shakti Mobile Shop
11	32 dt.01.05.09	10695	Sh.Rajendra Minz AERO AC-45	750	12/08	M/s Mobile Arcdb
12	32 dt.01.05.09	10695	Sh.Rajendra Minz AERO AC-45	750	02/09	M/s Mobile Arcdb
13	32 dt.01.05.09	10695	Sh.Rajendra Minz AERO AC-45	750	01/09	M/s Mobile Arcdb
14	32 dt.01.05.09	10695	AERO AC-48	1125	01/09	M/s Raj Telecom
15	32 dt.01.05.09	10695	AERO AC-48	1125	02/09	M/s Raj Telecom
16	129dt.26.08.09	5250	Sh.G.K.Ahuja AERO AC-52	750	05/09	Arora Communication & Medical Store
17	129dt.26.08.09	5250	Sh.G.K.Ahuja AERO AC	750	06/09	Arora Communication & Medical Store
18	129dt.26.08.09	5250	Sh.G.K.Ahuja AERO AC	750	04/09	Arora Communication & Medical Store
19	129dt.26.08.09	5250	Sh.Rajendra Minz AERO AC	750	03/09	M/s Mobile Arcdb
20	129dt.26.08.09	5250	Sh.Rajendra Minz AERO AC	750	04/09	M/s Mobile Arcdb
21	129dt.26.08.09	5250	Sh.Rajendra Minz AERO AC	750	05/09	M/s Mobile Arcdb
22	129dt.26.08.09	5250	Sh.Rajendra Minz AERO AC	750	06/09	M/s Communication Zone

Reimbursement to the officer was made in violation of instructions issued by Ministry of Finance. Necessary approval of competent authority to regularize the claim be obtained. Further, mobile phone bills reimbursement against post paid bills only be made to the entitled officers, in future.

7. **Digital camera issued but not received back on transfer** – On test-check of the stock registers, it was noticed that a digital camera costing Rs.19990/- was issued to Sh.DS Meena, SDM(E) on 15.04.09. No sign of the recipient were obtained while issuing the item. The officer now stands transferred from this office, but the item has not been returned by the officer concerned. The same may now be received back –or– Rs.19990/- may be recovered from the official, **after due verifications**, under intimation to audit.
8. **Payment to contractors in cash & without sanction of Finance Department – CB-283 dated 31.03.09 for Rs.158683/-** – In this bill it was noticed that :-
- (a) An amount of Rs.50871/- has been paid to M/s Regal Brass Works on account of purchase of Digital banners. The aforesaid payment has been made to the supplier against eleven (11) bill raised by the supplier bearing **sequential** nos. from 26602 to 26612 and all bills have been kept **below Rs.5000/-**.
It is construed that such **split** had been purposely done so as to avoid the sanction of competent authority or to avoid the observance of codal formalities or poor planning of the department in anticipating future requirements. Hence, the aforesaid expenditure be got regularized by the competent authority, under intimation to audit.
- (b) Furthermore, no stock entries of the aforesaid purchases were either found in the stock registers.
- (c) Files/documents confirming the observance of codal formalities with regard to the aforesaid purchase made not made available to audit.
9. **CB-358 dated 30.03.10 for Rs.22660/-** – An amount of Rs.5450/- has been paid to M/s United Enterprises against their bill nos.168, 166, 165 dated 28.04.09 and 27.04.09 for Rs.1850/- + Rs.700 + Rs.2900/-. It has been noticed that the aforesaid bills have been raised by the supplier in the name of DC(South) but the payment has been made by SDM(Election), which is irregular. Furthermore, no stock entries of the aforesaid purchases were either found in the stock registers maintained by the office of SDM(Elections). Elucidate reasons.
10. **Non-recovery of TDS** – During the scrutiny of the following contingency bill, it was noticed that TDS was not deducted as per rules :-

S. No	Bill No	Bill date	Paid Amount for hiring Vehicles/ Building	Name of Firms/department
1	CB-78	12.10.04	233035	DTTDC
2	CB-87	06.12.04	25780	DTTDC
3	CB-97	04.02.05	39409	DTTDC
4	CB-103	01.03.05	19467	DTTDC
5	CB-118	29.03.04	38664	DTTDC
6	CB-21	13.07.05	36968	DTTDC
7	CB-38	10.11.05	71027	DTTDC
8	CB-92	13.01.06	67271	DTTDC
9	CB-110	13.03.06	43489	DTTDC
10	CB-117	28.03.06	21517	DTTDC
11	CB-93	13.08.07	26296	M/s Pioneer World for hiring of vehicle
12	CB-16	20.05.04	208440	Sh Satya Sai Internation Center And School Lodhi Road New Delhi
13	CB-15	20.05.04	20829	No detailed voucher was available with the bills. It may be clarified as to how and to whom/payment was made.
14	CB-121	28.03.06	61365	M/s Rama Krishana Trading for preparing banners
15	CB-126	31.03.06	266112	M/s Smat Forms, Sabzi Mandi – no bill enclosed except receipt for photocopy of job-work
16	CB-104	10.09.07	33852	M/s Pioneer World for hiring of vehicle

Necessary recovery of TDS may be made, **after due verifications**, under intimation to audit.

PARA – 10 : Expenditure on food / refreshments

[Audit Period 09.06.1999-2010--- Reference Audit Memo no.06(Addendum) dated 19.05.10 ; Audit Memo no.06 dated 12.05.10 ; and Audit Memo no.22 dated 26.05.10]

1. **Mineral water expenditure Rs.9350/- after Election** – An expenditure of Rs.9350/- was made on account of purchase of 85 Boxes (85x12=1020 Bottles @ 110/- per Box) on 15.05.09 when the Election process was already finished. Circumstances under which such huge purchases made be justified to audit.

2. **Unauthorized Expenditure of Rs.53300/- on tea by SDM(E)** – An amount of Rs.1800/- on account of Tea served during the period from 30.-3.09 to 06.05.09 was paid to M/s Bishwanath Tea Stall, MB Road was paid by SDM(E). Further the following expenditure on Tea/Snacks /Sweets were also incurred by the SDM(E)

S.No.	Date	Name of Dealer	Amount of bill
1	25.11.08 to 29.11.08	M/s Vijay Canteen, ITI Siri Fort	48042
2	03.04.09	M/s Aggarwal Sweets	770
3	08.04.09	M/s Aggarwal Sweets	705
4	08.04.09	M/s Bishwanath Tea Stall,	678
5	16.04.09	M/s Goel Confectioners & Bakers	2164
6	18.04.09 to 29.04.09	Canteen ITI for women Sri Fort	941
G.Total=			53300

As per para No.29(c) of delegation of Financial Powers, issued by the Finance Department, NCT of Delhi, expenditure on refreshments by Head-of-Department can only be served in the official meetings. Incurring of expenditure on refreshments on regular basis by junior-level officers is quite irregular. Payment of Rs.48042/- to M/s Vijay Canteen, ITI Siri Fort was made in cash (Bill no.221 dated 25.03.09 for Rs.87982/-), which was in violation of instructions issued by CVC/Finance Department, GNCTD. Hence the expenditure of Rs.53300/- was un-authorized and irregular and needs to be justified and regularized by the competent authority.

3. **Double payment of Rs.941/- on refreshments paid to canteen ITI for Women** – An expenditure of Rs.941/- was paid to Canteen ITI for women vide receipt dt.29.04.09 for Rs.941/- on account of Tea/Snacks which was verified and admitted for payment by the SDM(E)/DDO. Subsequently date wise vouchers from 18.04.09 to 29.04.09 as under were also included in the expenditure, which were also verified and admitted for payment by the DDO :-

S.No.	Voucher No.	Date	Amount
1	24	18 to 21.04.09	202/-
2	25	20 to 22.04.09	206/-
3	26	22 to 23.04.09	125/-
4	28	29.04.09	365/-
5	29	29.04.09	43/-
Total=			941/-

Consequently the payment of Rs.941/- was drawn twice. Hence payment of **Rs.941/- may be recovered** from the Official (SDM(E) to whom the payment was made, **after due verification**, under intimation to audit.

4. **Double expenditure on food AC 48&49** – Assistant Returning Officer of AC 48&49 paid an amount of Rs.1500/- to M/s SPICES on account of 25 Thales @ 60/- each (Total Rs.1500/-) on 07.05.09 i.e. Election Day. Since arrangement for Food/Snacks was made through M/s Royal Tourism and Caterer on Election Day for which the contractor was paid an amount of Rs.5,77,868/-. Hence the expenditure was not justified. **Recovery of Rs.1500/-** be made from the official to whom amount was paid, **after due verification**, under intimation to audit.

5. **Bill no.79 dated 17.07.2009 for Rs.127572/- – Unauthorized Expenditure on Lunch/ Refreshment/Gift packs** – Returning Officer of AC-47 & 51 incurred an expenditure of Rs.4553/- on account of Lunch/Refreshment/Cold Drinks/ Gift Pack etc. during the period from 11.11.08 to 27.11.08. The following observations are made:-

- (a) The expenditure incurred was unauthorized since refreshments in official meeting held by Head of Department can only be served and Junior level Officers are not authorized to incur expenditure on refreshments.
- (b) No proper bills from the vender shop were given against the claim only small hand made slips having no details of Tea/Vender shop from which items were purchased were given which is highly irregular.

6. **Payment to contractors in cash & without expenditure sanction of Finance Department – CB-283 dated 31.03.09 for Rs.158683/-** – In this bill it was noticed that :-

- (a) HoD can incur expenditure upto Rs.3000/- at a time on serving refreshments, but the SDM(E) incurred an expenditure of Rs.100000/- on account of Breakfast, Lunch, Tea for 1000 members @ Rs.100/- each to M/s Mezbaan Caterers. No details of event in support of the huge-payment of refreshment for 1000 members were recorded on the bill. Further refreshments @ Rs.25/- per head on each occasion can be served which also needs to be justified. Ex-post facto sanction of Finance Department be obtained to get the said expenditure regularized.
- (b) Payment of Rs.100000/- in cash to the dealer M/s Mezbaan Caterers was in violation of mandatory instructions issued by the Finance Department, GNCTD as well as CVC guidelines for payment to contractors. Violation to CVC & Finance Department guidelines needs to be explained to audit.

PARA – 11 : Vehicle

[Audit Period 09.06.1999-2010--- Reference Audit Memo no.06(Addendum) dated 19.05.10 ; Audit Memo no.06 dated 12.05.10 ; and Audit Memo no.22 dated 26.05.10]

1. **Bill No.242 dt.02.12.09 for Rs.NIL** – It was observed that :-
 - (a) Assistant Returning Officer AC-49 paid a sum of Rs.500/- on account of diesel for vehicle No. 3c-AJ-6737 on 15.04.09. Since the unit did not have any official vehicle and vehicle hired are on daily payment basis which includes POL charges also, the amount paid was not justified. **Recovery of Rs.500/-** be made from the official to whom amount was paid, **after due verification**, under intimation to audit.
 - (b) Similarly paid **Rs.500/-** on 04.05.09 on account of U.L.P. (unleaded-petrol) to M/s Kaushlya Auto voucher no.76268. No vehicle number was given on the voucher. The same may also be recovered from the official to whom paid, **after due verification**, under intimation to audit.
2. **CB-123 dated 21.10.08 for Rs.5000/-** – Incurred expenditure of Rs.500/- on account of purchase of petrol. But vehicle no. not mentioned in the cash memo enclosed dated 16.02.08. Nor the POL register or log-book of the vehicle produced to audit. In the absence of which, it cannot be ascertained whether the concerned vehicle is a Government vehicle or private vehicle. Clarify.
3. **CB-221 dated 25.03.09 for Rs.87982/-** – Vehicle no.DL-1CE-1361 was hired from M/s Pawar Chaudhary Transport, Mujaffar Nagar, UP against their bill no.386 dated 10.12.08 for Rs.2300/- on account of transporting goods from Loni to ITI, Siri Fort. Further, payment of Rs.4000/- was made to M/s Deepak Tempo Service, Neb Sarai, ND against their bill no.3614 dated 12.12.08. In both the above cases – (a) no specific purpose for hiring of vehicles were recorded on the body of the bill, which is irregular. ; and (b) Hiring of Delhi registration vehicles from outstation transporter (Mujaffar Nagar, UP) is doubtful and needs to be justified.
4. **Expenditure on hiring of vehicle in violation of financial rules** – As per delegation of Financial Powers to HOD, expenditure up to Rs.30,000/- per month on hiring of vehicles can be incurred by the HOD. During test check it was observed the expenditure on hiring of vehicles as per details given under was incurred :-

S. No	Bill no. & date	Amount of bill	Name of Transporter	Amount paid	Remarks
1	47 dt.15.05.09	172400	M/s Journey Tours	172400	Taxi for Lok Sabha Election
2	95 dt.24.07.09	699545	M/s Journey Tours	289423	Taxi for Lok Sabha Election
3	95 dt.24.07.09	699545	M/s Jama Taxi Service	360457	Taxi for Lok Sabha Election
4	95 dt.24.07.09	699545	M/s Pioneer World	40410	Taxi for Lok Sabha Election
5	95 dt.24.07.09	699545	M/s Sky Lark Travels	9255	Taxi for Lok Sabha Election
6	101dt.23.07.09	50800	M/s D.K.Transport Service	50800	Truck/Tempo for Lok Sabha Election
7	114dt.07.08.09	500200	M/s DTTDC	500200	Hiring of vehicles in Assembly Election
8	128dt.26.08.09	57393	M/s Hemkunt Travels	57393	Taxi Hiring SDM(E)
9	280dt.08.02.10	71140	M/s Jama Taxi Service	71140	Taxi for SDM(E)
10	348dt.30.03.10	793549	M/s DTTDC	793549	Hiring of A/C Veh. For Assembly Election
11	353dt.30.03.10	119397	M/s Jama Taxi Service	78405	Hiring of A/C Veh. For Assembly Election
12	353dt.30.03.10	119397	M/s JSS Tour & Travels	40992	Hiring of A/C Veh. For Assembly Election
13	354dt.30.03.10	243752	M/s DTTDC	243752	Hiring of A/C Veh. For Assembly Election
14	236 dt.05.07.10	63926	M/s Jama Taxi Service	63926	Hiring of vehicles for Okhla By-election
Total=				2772102	

Incurring of expenditure of Rs.27.72 lakhs on hiring of vehicles was not within power of HOD and sanction of Finance Department, GNCTD was required. But the unit paid a sum of Rs.27,72,102/- with the approval of DEO which was not within the power of DEO. Further requirement under GFR to higher vehicles at competitive rates were also not completed.

Necessary approval of Finance Department, GNCTD for incurring expenditure violating the delegated financial powers and avoiding the completion of codal formalities be obtained and shown to audit.

5. **Bill no.79 dated 17.07.2009 for Rs.127572/- – Payment of Taxi Bills against improper bills and violating financial propriety** –Payment of Taxi charges to AC-47 & 51 as indicated below were made :-

Date	Name of Taxi Stand	Taxi No.	Amount paid	Name of officer
29.11.08	M/s VIP Taxi Service	DL-4CK-1757	650/-	Sh.Shishupal SDM Office
29.11.08	M/s VIP Taxi Service	DL-4SJ-0673	650/-	Sh.Dev Raj
18.10.08	Sat Kartar Travel	NIL	980/-	-----
17.11.08	Haryana Tourist & Travel	255	1400/-	-----

The following observation are made :-

- (a) Registration No DL-4SJ-0673 is not a Taxi number, it is a two wheeler registration number. Hence the claim is doubtful.
- (b) Registration No. DL-4CK-1757 is not a Taxi. It was a private vehicle and can not be used as a Taxi. Hiring of private vehicle for government use was a violation of guidelines issued by Transport Department, GNCTD, resulting in loss of Permit-Revenue to the Government.
- (c) Charges paid on 18.10.08 without Taxi Number, Name of Officer using the vehicle were in violation of GFR's and were also on higher side as compared to above one.
- (d) Hiring of Taxi from Hargovind Enclave at Karkardooma for School and payment Rs.1400/- for one day is very high. Further hiring of Taxi from such distant place and such higher rate needs to be justified.

PARA – 12 : Service Book

(Audit Period 09.06.1999-2010--- Reference Audit Memo no.10 dated 18.05.10)

1. **Fixation of pay in the incorrect Pay-band** – During test-check, it was noticed that with the implementation of 6th CPC, the pay of the following officials who were drawing their pay & allowances in the pre-revised scale of 8000-275-13500 were not in accordance with the Chapter 3.1.9 of the 6th CPC Report and is incorrectly fixed in the revised-scale of 15600-39100 under PB-3 instead of their actual entitled revised scale 9300-34800 under PB-2 (as the PB-3 scale of Rs.15600-39100 is actually the Group 'A' Entry scale) :-

S.No	Name and Designation	Consequent overpayment
1	Sh Krishan Kumar, Superintendent	Rs.58416/-
2	Sh.Chander Bir Singh, Superintendent	Rs.58416/-
		Rs.116832/-

Hence, the pay of the aforesaid officers may be re-fixed and recovery of Rs.116832/- may also be made, **after due verification**, under intimation to audit.

2. **Excess payment of Grade pay amounting to Rs.40116/-** – As per Finance Department, GNCTD letter no.F.11(4)/2006/Fin-(B)/dsfb/2408-2409 dated 25.11.09 endorsing M/o Finance, GOI OM No.F.1/12008-IC dated 13.11.09, the Grade-I officials was to be granted Grade-Pay of Rs.4600/- in the pay-band PB-2. But it was noticed that the following Grade-I officials of this office has been given Grade-Pay of Rs.4800/- instead of Rs.4600/-, which is irregular. Hence, pay of these employees may be re-fixed and recovery of excess payment made to them may be recovered as given under, **after due verification**, under intimation to audit and Grade pay of Rs.5400/- to Grade-I officers is subject to review by the Government:-

S.No	Name and designation	Amount to be recovered
1	Sh. Gursewak Singh, Superintendent	Rs.15078/-
2	Sh.Nitin Panigrahi, Superintendent	Rs.15078/-
3	Sh. Praveen Kumar, Superintendent	Rs.9960/-
	Total=	Rs.40116/-

Similarly some of the Gr-I employees were given grade pay of Rs.4200/-, their pay may also be re-fixed after granting of grade pay of Rs.4600/- under the intimation of audit.

3. **Excess payment of Rs.1680/- due to incorrect increment calculations (excess-paid)** – Incorrect increment amount were allowed to the following official while rounding-off the calculated increment amount to the next multiple of 10. This was contrary to the instruction at item S.No.4 of the M/o Finance, GOI, OM no.1/1/2008-IC dated 29.01.09, which reads as – *“In the case of calculation of increments under the revised pay structure, paise should be ignored, but any amount of a rupee or more should be rounded off to next multiple of 10. To illustrate, if the amount of increment comes to Rs.1900.70 paise, then the amount will be rounded off to Rs.1900/- ; if the amount of increment works out to be Rs.1901/-, then it will be rounded off to Rs.1910/-.”*:-

S.No	Name and Designation	Date of Increment	Amount to be recovered
1	Sh. Anil Kumar Verma, Gr-II	01.07.08	Rs.340/-
2	Ms Veena Sharma, LDC	01.01.06	Rs.670/-
3	Smt. Raj Kumari Kaushik ,LDC	01.01.06	Rs.670/-
			Rs.1680/-

Hence, the pay of the aforesaid officers may be re-fixed and recovery of Rs.1680/- may also be recovered from them, **after due verifications**, under intimation to audit.

9/43

PARA – 13 : Outstanding recovery of Rs.37456/- from Sh.YK Mishra, LDC

(Audit Period 09.06.1999-2010— Reference Audit Memo no.23 dated 26.05.10)

As per order No.CEO/Admn/110(61)/99/16739-54 dated 05.08.03 issued by the Chief Electoral Officer, GNCTD, Kashmere Gate, Delhi (photocopy enclosed), an amount of Rs.46500/- was recoverable on account of penalty imposed upon Sh.YK Mishra, LDC under Rule 11 of CCS(CCA) Rules.

The aforesaid amount of Rs.46500/- was recoverable from his salary @ Rs.1292/- per month w.e.f. 01.08.03 onwards for a period three years.

As per the PBR entries, only the following amounts have been recovered from the official in this regard :-

S.No	FY	PBR Pg No	Salary month	Amt deducted
1	2004-05	54	Jan'05	2584
2	2004-05	54	Feb'05	2584
3	2005-06	70	Mar'05	1292
4	2005-06	70	Apr'05	1292
5	2005-06	70	May'05	1292
G-Total=				9044

Reasons for withholding of recovery as ordered by the-then CEO vide aforesaid orders were not mentioned in the records. As such, an amount of Rs.37456/- (46500-9044=37456) has not been recovered from the official.

Hence :-

- Reasons for non-recovery of Rs.37456/- for such a long period may be elucidated to audit.
- Necessary **recovery of Rs.37456/-** may now be made from the official, **after due verification**, under intimation to audit.
- Responsibility for non-effecting the recovery on regular basis and blocking the recoverable revenue from the official without any apparent reasons on record be fixed.

PARA – 14 : Licence fees

(Audit Period 09.06.1999-2010— Reference Audit Memo no.11 dated 16.05.10)

During the test check of the PBR, it has been noticed that the license fees in respect of employees occupying government accommodation is not being deducted as per revised rates. Detail of such employees is as under :-

S. No	Name and Designation	License already deducted	Revised Rate	Period	Difference between period and rates	Amount to be recovered
1	Sh.Pramod Srivastava, H/C	120/-	143/-	07/04 to 05/10	71 x 23 =	1633
2	Sh. A.S.Negi, UDC	120/-	143/-	07/04 to 05/10	71 x 23 =	1633
3	Sh. Azad Singh, Supdt.	181/-	217/-	07/04 to 05/10	71 x 36 =	2556
4	Sh. Dinesh Chand ,Supdt.	153/-	183/-	07/04 to 05/10	71 x 30 =	2130
5	Sh. Om Lal Gangar, Gr-I	177/-	185/-	08/08 to 05/10	22 x 08 =	176
6	Sh.D.S.Meena, SDM(E)	181/-	217/-	07/04 to 05/10	71 x 36 =	2556
7	Sh.S.C.Dutta, H/C	181/-	217/-	07/04 to 05/10	71 x 36 =	2556
8	Sh.Bhagat Singh,UDC	120/-	143/-	07/04 to 05/10	71 x 23 =	1633
Total =						14873

Revised license fees of all the above employees may be deducted in future and recovery of short amount recovered from these employees for the period mentioned against their name may also be made, **after due verification**, under intimation to audit.

PARA – 15 : Non-recovery of excess paid amount of Rs.4845/-

(Audit Period 09.06.1999-2010— Reference Audit Memo no.16 dated 21.05.10)

During test-check of PBR, it was noticed that excess amount were paid in certain month either due to – (a) Incorrect totalling ; or (b) Incorrect recordings ; or (c) variations observed when compared with their immediate-prefix-month and immediate-suffix-month/subsequent month amounts in the following cases :-

S. No	FY	PBR Pg No	Name & Designation of the official	Month	Drawn	Due	Excess	Remarks
1	2004-05	41	Sh.JK Trikha, UDC	Sep'04	10652	10552	100	Incorrect totalling of Gross
2	2007-08	51	Sh.Vinod Kumar, HC	Dec'07	15406	14957	449	Incorrect HRA calculation plus totalling error
3	2007-08	51	Sh.Vinod Kumar, HC	Jan'07	15406	14957	449	Incorrect HRA calculation plus totalling error
4	2008-09	20	Sh.Sanjeev Kumar, UDC	Oct'08	18763	17580	1183	BP of Rs.9180 given instead of Instead of Rs.8370/-
5	2008-09	27	Sh.Rohtash Kumar, UDC	Oct'08	19023	17819	1204	BP of Rs.9390 given instead of Instead of Rs.8390/- plus error in Transport allowance calculations.
6	2008-09	27	Sh.Rohtash Kumar, UDC	Nov'08	19279	17819	1460	BP of Rs.9390 given instead of Instead of Rs.8390/-
						G-Total=	4845	

Aforesaid overpaid amounts may be recovered, **after due verification**, under intimation to audit.

PARA – 16 : Sanitation Service

(Audit Period 09.06.1999-2010— Reference Audit Memo no.05 dated 12.05.10)

(Bill no.83 dt.17.07.09 for Rs.34850/-) – Paid an amount of Rs.34850/- to M/s S.S.S. Security on account of Sanitation Services at various VREC's during May-2009. The bill included extra charge on account of Sunday/ Holiday as under –

AC No.	Area where VREe's situated	Extra amount paid
AC-46	Chattarpur	635/-
AC-47	Pushp Vihar	380/-
AC-48	R.P.S.Colony	635/-
AC-51	Kalkaji	380/-
AC-52	Tuglakabad	635/-
AC-53	Badar Pur	635/-
Total=		3300/-

In this connection it is pointed out that all VREC's in Delhi remain open on Saturday/Sunday and Wednesday is observed as a weekly off day. Hence extra charges for a regular working day amounting to **Rs.3300/-** were not justified and needs to be recovered from the contractor, **after due verification**, under intimation to audit.

PARA – 17 : LTC – Sh.CB Singh, Supdt, AERO

(Audit Period 09.06.1999-2010— Reference Audit Memo no.26 dated 24.05.10)

Bill no.301 dated 11.02.10 for Rs.14942/- – Sh.CB Singh, Supdt. availed LTC facility for self and wife for the Block-year 2006-09 and travelled from Delhi to Chennai by Air and back by 2nd AC in Train. The charges payable to the official were as under :-

1	Delhi to Chennai – Air (LTC-80 fare) Rs.5225x2=	10450
2	Chennai to Delhi – Train (2 nd AC)	3920
G-Total=		14370

Whereas, total amount paid to the official was Rs.14942/- vide bill no.301 dated 11.02.10. Furthermore, the official travelled from Chennai to Pondicherry and back by Taxi, which is not admissible as per LTC rules. Hence, excess amount of **Rs.572/-** (14952-14370=572) paid to Sh.CB Singh, Supdt. be recovered, **after due verification**, under intimation to audit.

PARA – 18 : Non-production of records (NPR)

(Audit Period 09.06.1999-2010— Reference Audit Memo no.27 dated 28.05.10)

The following records were not made available to audit for scrutiny, despite of repeated requests and sufficient time have since elapsed since then :-

1. Master Register of files containing details of the files opened.
2. Expenditure Control Registers
3. GAR-6 (T.R.5) stock register
4. Contingent Register (GAR-27)
5. Register of Misc. Advances – (Abstract Contingent)
6. Permanent Advance Register.
7. Property Register.
8. Register of Unserviceable Stores / Dead Stock Register.
9. Condemnation file/records.
10. Long-term / Short-terms Advance Register (Staff)
11. O.T.A Register
12. C.E.A./Tuition-Fees Register
13. T.A.Register alongwith Movement Register & Peon books
14. Medical charges reimbursement Registers.
15. LTC registers
16. Register of Telephone and Mobile Charges.
17. Rent / Electricity / Water charges registers (including EPIC centre registers).
18. Log Book of Photocopy Machine
19. Hiring of vehicle registers
20. Fire safety file/certificate

Non-production of the aforesaid records shows that **either the record is not being maintained at all or the production of the same has been purposely avoided.** Non-production of records is a serious 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 will lie on the concerned HoD. However, in case the record exists, the same may please be traced and shown to next audit for scrutiny.

(RAMA NAND)
Inspecting Audit Officer
Audit Party no.1

PART – III : TEST AUDIT NOTE (TAN)

(TAN) PARA – 1 : Irregularities in utilization of Budget

(Audit Period 09.06.1999-2010— Reference Audit Memo no.24 dated 28.05.10)

During test-check of budget/expenditure records, following irregularities were observed :-

1. **Under-utilization of allotted budget (Savings)** – It was noticed that there was under-utilization of allotted budget of more than 10% of the final-allotment of budget as under – (some cases were even having 100% savings) :-

S. No	FY	Non Plan / Plan	Head of A/c	Nomenclature	Budget Allotted	(PAO reconciled) Expenditure	Budget Surrendered	Fund Unutilised	Savings	
1	2004-05	NP	2015	K.6(1)(1)(1)	Expenses on elections	398000	235463	0	162537	40.84 %
2	2004-05	NP	2015	K.6(1)(4)	Prep'n & Prtg of E-Rolls	439000	98701	0	340299	77.52 %
3	2004-05	P	2015	K.6(1)(2)(4)	Office Expenses	110000	96739	0	13261	12.06 %
4	2006-07	NP	2015	1.6(3)(1)(1)	Salaries	4700000	3706109	0	993891	21.15 %
5	2006-07	NP	2015	1.6(3)(1)(5)	Medical Treatment	300000	167803	0	132197	44.07 %
6	2006-07	NP	2015	1.6(3)(1)(4)	Office Expenses	250000	22662	0	227338	90.94 %
7	2006-07	NP	2015	1.6(4)(1)	Prep'n & Prtg of E-Rolls	2500000	540876	0	1959124	78.36 %
8	2006-07	P	2015	1.6(2)(1)(3)	Other charges	2790000	1466253	0	1323747	47.45 %
9	2006-07	P	2015	1.6(3)(1)(4)	Office Expenses	210000	6000	0	204000	97.14 %
10	2007-08	NP	2015	1.6(3)(1)(1)	Salaries	7344000	6078531	0	1265469	17.23 %
11	2007-08	NP	2015	1.6(3)(1)(5)	Medical Treatment	200000	107830	0	92170	46.09 %
12	2007-08	NP	2015	1.6(3)(1)(3)	DTE	500000	12828	0	487172	97.43 %
13	2007-08	NP	2015	1.6(3)(1)(4)	Office Expenses	250000	199495	0	50505	20.20 %
14	2007-08	NP	2015	1.6(4)(1)	Prep'n & Prtg of E-Rolls	2500000	1128155	0	1371845	54.87 %
15	2007-08	P	2015	1.6(2)(1)(3)	Other charges	2700000	1563117	0	1136883	42.11 %
16	2007-08	P	2015	1.6(3)(1)(4)	Office Expenses	300000	109007	0	190993	63.66 %
17	2008-09	NP	2015	1.6(3)(1)(5)	Medical Treatment	200000	57174	0	142826	71.41 %
18	2008-09	NP	2015	1.6(3)(1)(3)	DTE	5000	4061	0	939	18.78 %
19	2008-09	NP	2015	1.6(4)(1)	Prep'n & Prtg of E-Rolls	1000000	7335265	0	2664735	26.65 %
20	2008-09	NP	2015	1.6(1)(1)(1)	Expenses on election	1130000	9433852	0	1866148	16.51 %
21	2008-09	NP	2015	1.6(3)(1)(6)	Information Technology	200000	49187	0	150813	75.41 %
22	2008-09	P	2015	1.6(3)(1)(4)	Office Expenses	550000	484529	0	65471	11.90 %
23	2009-10	NP	2015	1.6(3)(1)(5)	Medical Treatment	757000	39872	0	717128	94.73 %
24	2009-10	NP	2015	1.6(4)(1)	Prep'n & Prtg of E-Rolls	7403000	5750600	0	1652400	22.32 %
25	2009-10	NP	2015	1.6(1)(1)(1)	Expenses on election	7000000	6137006	0	862994	12.33 %
26	2009-10	NP	2015	1.6(3)(1)(6)	Information Technology	50000	0	0	50000	100.00 %
27	2009-10	P	2015	1.6(3)(1)(4)	Office Expenses	5000000	2977677	0	2022323	40.45 %

From the available statements/figures, it could be seen either the budget demands were not based on actual needs and funds have also been wasted by not transferring the surplus funds in-time to the Finance Department, GNCTD, which could have been used in some other social upliftment/ public utility services for the betterment of society. Reasons for not surrendering the same to the Finance Department, in-time, may be elucidated.

2. **Non-production of vital records** – Following records were not made available to audit :-

(a) Year-wise Expenditure Control Registers.

(b) Budget, Expenditure, Reconciliation, Funds-surrender statements for the financial year – 1999-00 ; 2000-01 ; 2001-02 ; and 2005-06.

Elucidate reasons.

(TAN) PARA – 2 : Service postage stamps

(Audit Period 09.06.1999-2010— Reference Audit Memo no.17 dated 24.05.10)

1. **Non-production of Stamp records** – As per the bill registers, payments on account of procurement of service postage stamps have been received in this office (from the PAO) against the following bills :-

1	2000-01	37	31.03.01	2500
2	2001-02	34	12.12.01	7500
3	2003-04	37	01.10.03	25000
4	2003-04	62	???	20000
5	2005-06	4	21.04.05	10000
				65000

But records pertaining to their subsequent entries in the stipulated Stamp Account Registers and its further usages were not made available to audit despite repeated reminder. Non-production of the aforesaid records shows that **either the record is not being maintained at all or the production of the same has been purposely avoided.** Elucidate reasons.

2. **Incorrect format of the register** – Recording of stamps purchased/disbursed during 2009-10 is shown recorded in stock register, which is irregular. Whereas as per para 90(1) of the MOP-2003 – “The despatcher will maintain an account of the postage stamps in the form given in Appendix 18” and the format specified in Appendix-18 is as under :-

Date	Value of stamps			Balance at close of the day (cols. 2+3-4)	Signature of	
	In hand the day	Received during	Used during the day		Despatcher	Section Officer
1	2	3	4	5	6	7

Needful may be done now and shown to audit.

3. **Non-verifications of daily entries** – As per para 90(2) of the MOP-2003 – “The Section Officer will check the entries made in the register every day and append his dated signature in token of his having done so. He will also conduct surprise test checks of envelopes ready for despatch by post”. Whereas no such column is being maintained the Stamp Register of this unit ; nor the daily entries are being verified and signed by the competent authority for its correctness. Further, no surprise-check has been conducted by the competent authority, which is irregular. Elucidate reason.
4. **Non-production of stamp records of VERCs** – Records pertaining to utilization of stamps worth Rs.99985/- (issued during 2009-10) to VERCs – (a) AC-45 (Mehrauli) for Rs.33995/- ; (b) AC-49 (Sangam Vihar) for Rs.33995/- ; and (c) AC-53 (Badarpur) for Rs.31995/- were not made available to audit.
5. **No month-end summary of stamps balances** – Month end-summary of “Stamps-in-hand” not recorded in the registers, which is irregular.

(TAN) PARA – 3 : Acquittance Roll Register (GAR-24)

(Audit Period 09.06.1999-2010— Reference Audit Memo no.07 dated 14.05.10)

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

1. **Non-production of acquittance roll** – As per the bill registers, payments on account of honorarium have been received in this office (from the PAO) against the following bills :-

S. No	FY	Bill No.	Bill date	Bill amount
1	2000-01	32	29.03.01	38640
2	2000-01	33	29.03.01	130340
3	2001-02	6	13.06.01	31843
4	2001-02	55	30.03.02	90000
5	2001-02	56	30.03.02	607092
6	2001-02	57	30.03.02	207887
7	2002-03	53	27.03.03	37100
8	2003-04	63	20.11.03	284400
9	2003-04	64	24.11.03	2750000
10	2003-04	68	03.12.03	35000
11	2003-04	89	03.02.04	14880
12	2003-04	109	17.03.04	221760
13	2003-04	110	17.03.04	221760
14	2003-04	115	29.03.04	32960
15	2004-05	71	07.10.04	1478318
16	2004-05	113	09.03.05	139240
17	2005-06	27	20.07.05	1000
18	2007-08	45	28.05.07	842
19	2007-08	57	05.06.07	3500
20	2007-08	60	???	1556
21	2008-09	284	31.03.09	474454
22	2008-09	285	31.03.09	1228190
23	2008-09	286	31.03.09	28000

Although payments against the said bills have been shown as paid-in-full in the Cash-book ; but non-production of proper acquittance against payments made is a serious financial irregularity. Proofs against disbursement of the aforesaid be made available to audit.

2. **No recipient's signature** – Payment to the following officials has not been made as their acquittance in proof of payment has been recorded in Acquittance Register (photocopy enclosed) :-

S. No	AR Pg No.	Bill No.	Bill date	Bill Amt	Reg S.No	Name of the official	Amount
1	42	25	22.01.01	87771	1	Sh.Gursewak Singh, HC	6056
2	121	15	04.07.03	113535	10	Sh.MS Shah, UDC	7135
3	128	27	03.09.03	???	AC-5 / 4	Sh.Sanjay Gosain, UDC	3000
4	129	27	03.09.03	???	AC-6 / 2	Sh.SD Sharma, AERO	4000
5	163	114	???	???	18	Sh.Atul Srivastava, UDC	3425
6	???	76	12.10.04	???	3	Sh.RK Kochar, HC	2467
7	???	74	11.10.04	17357	4	Sh.RK Kochar, HC	837
							26920

In this connection :-

- (a) Reasons for non-disbursement of the amount. –or– ;
- (b) Non-refund of the aforesaid undisbursed amount to back into the Government account as undisbursed amount may be elucidated to audit.
- (c) If the same had been deposited into the Government account through other books of account, proof of the same may be shown to audit –else– recovery of **Rs.26920/-** may be made from the defaulting official (cashier), **after due verification**, under intimation to audit.

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3. **Disbursement without obtaining Revenue stamps** – Following payments (of above Rs.5000/-) were disbursed but without obtaining the mandatory Revenue Stamps :-

S. No	AR Pg No.	Bill No.	Bill date	Bill Amt	Reg S.No	Name of the official	Amount disbursed
1	60	12	16.07.01	93225	14	Sh.YK Mishra, LDC	5870
2	???	85	01.12.06	???	2	Sh.Lajpat Rai Mehendiratta, HC	209713
3	???	102	19.01.074	???	3	Sh.Rohtash Kumar, LDC	80000
4	???	129	01.10.07	???	----	Sh.Mange Ram	21426
5	???	130	01.10.07	???	----	Sh.Dharam Vir	20004
6	???	201	27.12.07	???	1	Sh.SM Rangari	21916
7	???	235	07.02.08	???	1	Sh.SM Rangari	100000
8	???	240&41	20.02.08	???	1	Sh.Pratap Singh	660737
9	???	248	05.03.08	???	1	Mrs Promod Kumari, HC	70400
10	???	26A	06.05.08	???	1	Sh.Pratap Singh	26454
11	???	52	28.07.08	???	1	Sh.Pratap Singh	204100
12	???	93	???	???	2	Sh.SK Joyona	26266
13	???	115	11.08.09	???	1	Sh.Pratap Singh	54120
14	???	116	11.08.09	???	----	Sh.Mange Ram	39290
15	???	122	17.08.09	???	----	Sh.MS Shah	25456
16	???	148	09.09.09	???	----	Sh.Chander Mohan	210119
17	???	254	???	???	----	Sh.Vijay Kumar	234570
Total cases =							17

Practice of non-obtaining of the Revenue stamps in the aforesaid cases has resulted into loss of Government revenue of **Rs.17/- @** of Rs.1/- in each case, which may be made good by recovering the same amount from the defaulter official (Cashier) and be deposited in the Government account, **after due verification**, under intimation to audit.

4. **Revenue stamps torn-off** – It was noticed in the following cases that the affixed revenue stamps were peeled/torn-off from the Acquittance-Roll register, which is irregular :-

S. No	AR Pg No.	Bill No.	Bill date	Bill Amt	Reg S.No	Name of the official	Amount disbursed
1	160	114	???	???	8	Sh.Ashok Kumar, UDC	4900
2	161	114	???	???	DEO(S) / 1	Sh.NC Balooni, PA to DC	5600
3	161	114	???	???	DEO(S) / 3	Smt.Chandra Kanta, Steno	4800
4	162	114	???	???	DEO(S) / 11	Sh.Bhupinder Kumar, UDC	4200

Reasons for the same may be elucidated.

5. **Unattested cancellations** – It was noticed that the following entries were cancelled and rewritten in another page – without assigning any reasons nor obtaining any approval from the DDO in the matter, which is irregular :-

S. No	AR Pg No.	Bill No.	Bill date	Bill Amt	Reg S.No	Name of the official	Amount disbursed
1	160	114	???	???	8	Sh.Ashok Kumar, UDC	4900
2	161	114	???	???	12	Sh.SR Gautam, Class-IV	3080
3	161	114	???	???	13	Sh.Devi Dass, UDC	5200
4	161	114	???	???	14	Smt.Rekha Gupta, UDC	4000
5	161	114	???	???	15	Sh.Randir Singh	4400
6	161	114	???	???	DEO(S) / 1	Sh.NC Balooni, PA to DC	5600
7	161	114	???	???	DEO(S) / 3	Smt.Chandra Kanta, Steno	4800
8	162	114	???	???	DEO(S) / 6	Sh.Orn Veer Singh, Const.	5400
9	162	114	???	???	DEO(S) / 11	Sh.Bhupinder Kumar, UDC	4200
10	163	114	???	???	DEO(S) / 16	Sh.AS Rawat, UDC	3500
11	163	114	???	???	DEO(S) / 17	Sh.Ramesh, UDC	3050
12	163	114	???	???	DEO(S) / 19	Sh.Virender Bhatia, UDC	3725
13	163	114	???	???	DEO(S) / 20	Sh.RK Uppal, SR	7100
14	164	114	???	???	DEO(S) / 24	Sh.RN Sharma, AD	5375
15	164	114	???	???	DEO(S) / 27	Sh.GK Khera, AG-II	5600
16	164	114	???	???	DEO(S) / 28	Sh.Nafees Ahmed, DIO	11625
17	164	114	???	???	DEO(S) / 29	Sh.Ganga Saran, Mali	3580
18	164	114	???	???	DEO(S) / 30	Sh.Vasudev, Beldar	3180
19	182	114	???	???	160	Sh.RK Tyagi, AAO	8800

Reasons for the same may be elucidated.

6. **Other general irregularities** – Following are some of the other irregularities in general :-
- (a) **Neither** page counting done **nor** page counting certificate recorded.
 - (b) DDO/HOO had **not** verified and certified most of the entries in the register.
 - (c) Most of the recipient's signatures were **undated**.
 - (d) Numerous **unattested** cuttings and overwritings.
 - (e) Alongwith the bill no. & date, the concerned bill-amount **not** recorded in many cases.
 - (f) Page-149 (of 1999-2004 Register) and page-3 (of 2004-onwards Register) left **blank**, totally.
 - (g) Payment made on authorization letter **without** obtaining approval from the DDO/HOO
 - (h) Year-starting/Year-ending remarks **not** recorded in the register.
 - (i) **No** details of un-disbursed amount were worked out at the close of each month.

Elucidate reasons for the aforesaid irregularities/non-compliance of the rules on the subject. Further, rectifications of the above irregularities may be made and shown to audit.

(TAN) PARA – 4 : Attendance Register

(Audit Period 09.06.1999-2010— Reference Audit Memo no.18 dated 24.05.10)

During the test check of the Attendance Register of the staff, it was noticed that :-

1. **Non-debit of leaves** – Leave taken by the staff not deducted from the leave account of the following staff :-

S. No	Name and Designation	Nature of Leave	Leave Taken From	Leave Taken To	Total no. of days
1	Sh.Sunil Kumar, UDC	Type not shown	14.01.08	17.01.08	04
		Type not shown	04.03.08	05.03.08	02
		Cross Marked	16.08.08	17.08.08	02
2	Smt.Kusum Ghai, H/C	Cross Marked	04.03.10	18.03.10	15
3	Sh. B.P.Beniwal, H/C	Cross Marked	11.09.07	22.09.07	12
4	Smt. Neeru Satsangi,	Type not shown	16.01.08	25.01.08	10
		Type not shown	03.12.08	05.12.08	03
		Type not shown	18.12.08	24.12.08	07
5	Sh. Sanjeev Kumar, UDC	Cross Marked	18.05.09	21.05.09	04
		Cross Marked	29.01.09	31.01.09	03

The above mentioned leave may be deducted from the leave account of all the above mentioned officials and shown to audit.

2. **Non-debit of medical leave of 100 days** – During test-check of Personal-file of Sh.BP Baniwal, HC, it was noticed that the official was on medical-leave on the following days :-

- (a) 22.05.09 to 16.07.09 – 56 days ;
- (b) 20.07.09 to 06.09.09 – 44 days.

But on cross-verification of the relevant attendance register/leave-account the aforesaid leaves of 100 days have not been recorded, which is irregular. Reasons for non-accounting of the leaves availed in attendance register and service book may be elucidated to audit.

(TAN) PARA – 5 : Stock Registers

(Audit Period 09.06.1999-2010--- Reference Audit Memo no.08 dated 24.05.10)

During test-check of Stock registers, following irregularities were noticed :-

1. **Combined stock registers of consumable & non-consumable items** – The entry of non-consumable / consumable items found in a single Register which should be maintained separately. As per Rule 190(2)(i) of GFR 2005, the record of non-consumable items is required to be maintained in Form GFR-40. Similarly, as per Rule 190(2)(ii) of GFR 2005, the consumables such as office stationery, chemicals, maintenance spar parts, etc. are required to be maintained in the Form GFR-41. Needful may be done and shown to audit.
2. **AC-46** – The following non consumable articles purchased for AC-46 Chattarpur in the year 2008-09 all the relevant column, i.e., date of purchase, price of items, bill no, name of firm, etc. were found blank. Neither signature of recipient were obtained at the time of issue. The items are – (a) Computer Table ; (b) Steel Almiarh ; (c) Battery ; and UPS System. Needful action may be initiate and shown to Audit

3. **Bill no.79 dated 17.07.2009 for Rs.127572/- – Non Consumable items not entered in Stock** –The following items purchased were not entered in stock register violating the GFR's –

S.No	Bill no.	Name of Dealer	Items purchased	Quantity	Price
1	79 dt.17.07.09	United Enterprise	Pen Drive-4GB	02	1200/-
2	79 dt.17.07.09	United Enterprise	Katori for sugar	06	240/-
3	79 dt.17.07.09	Priya Bartan Bhandar	Cylinder	01	550/-
4	314 dt.02.03.10	New Life Electricals India	Hard Disc 80GB	01	2000/-

Necessary stock entry may now be made and shown to audit.

4. **CB-249 dated 07.12.09 for Rs.3865/-** – No stock entry has been made in the enclosed voucher amounting to Rs.3865/-. Do the needful and show to the audit.
5. **Physical verification of stock not done** – Contrary to Rule 192 of GFR 2005, the yearly physical verification of stock has not been undertaken ever in the past. Annual physical verification of all stores should be carried-out atleast once in every year and discrepancies, if any, shall be investigated and made good after following the set procedures. The same may now be done now and shown to audit.
6. **Balances of Non-consumable items shown as NIL** – Balance of all items recorded in the Non-consumable stock register are shown as NIL without any condemnation, which is irregular. Elucidate.
7. **Non-obtaining of recipient/Store-officer signature's** – Mandatory signature of the officer issuing the articles as well as the officer receiving the articles not obtained anywhere in the register, which is irregular. Without proper signature's of recipient/Store-officer, records are not authentic.
8. **Unattested carry forward of balances** – The carry-over entries of the closing balance from the previous register to the new register as opening balance not verified by the competent authority. Nor bill details of such items were recorded in the new register ; without cost price, it would be difficult for the department to fix the reserve price of any item, at the time of condemnation/recovery-of-cost of the item. Elucidate.
9. **Page numbers of old registers not recorded** – Page number of the old stock registers wherefrom the stores have been brought forward were not found recorded in some of the stock registers. Needful may be done now and shown to audit.
10. **Improper recording in stock registers** – The non-consumable stock registers is not maintained in proper manner – details of purchases, i.e. name of the dealer, specifications of items, value of items, bill-details, etc. have not been recorded for any item. Reason for the same may be elucidated to audit.
11. **Stock entries not certified** – Contrary to Rule 187(3) of GFR 2005, the officer-in-charge of stores have not certified the details of the actually received materials. The stock registers do not bear any signatures of the Store Officer anywhere (neither on receipt of items or at the time of issue of items), which is irregular. Elucidate reasons.
12. **Condemnation records** – Records relating to the condemnation of various unserviceable stores items were not made available to audit.
13. **Undated signatures** – Some of the signatures, which were stated, to be of the competent authority were found to be undated, without the name and designation. Such practice is irregular. Necessary corrective steps may be taken in this regard and shown to next audit.

⇒ **Other cases may also be reviewed on the aforesaid lines.**

(TAN) PARA – 6 : Service Book

(Audit Period 09.06.1999-2010--- Reference Audit Memo no.10 dated 18.05.10)

1. During test-check, it was noticed that following **mandatory documents/entries were not** in the service books. Some cases (though not exhaustive) are as illustrated below :-

S. No.	Name of the official, Designation	Declaration			Nomination		Copies		1 st pg	2 nd pg	3 rd pg	This unit	Yrly	DoB	Service verification not done after							
		Oath of allegiance	Home-town	Details of family	Self-particulars	GPF	DCRG / Gratuity	UTESIS	Education qualification	SC / ST / OBC	GPF No. in SB	1 st pg	Photograph	DoB in words		Medical Certificate	Character & Antecedent	Service appoint order	Transfer-in	Date-of-joining	Taken-on-strength	Annual Incr't signature
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
1	Sh. Nitin Panigrahi, Gr-I			X	X	X	X	X														01.03.08 to 20.01.09
2	Sh. Krishan Kumar Gr-I	X	X	X	X	X	X	X														
3	Mrs. Anjali Aggarwal, LDC										X									X		01.09.05 to 15.01.08
4	Sh. Kiran Pal, UDC										X									X		
5	Sh. Anil Kumar Verma, Gr-II										X	X										14.09.06 to 12.10.06
6	Sh. Pratap Singh Jayant, LDC	X	X		X	X	X	X			X											
7	Sh. Rohtash Kumar, UDC										X	X										09.06.94 to 28.02.98 01.04.00 to 31.03.01
8	Sh. Vijender Kumar, UDC	X	X		X	X	X	X			X											
9	Ms. Veena Sharma, LDC	X	X	X	X	X	X	X														
10	Sh. Niranjan Singh, LDC	X	X	X	X	X	X	X				X										
11	Sh. Gursewak Singh, Supdt.											X										
12	Smt. Raj Kumari Kaushik, LDC	X	X		X	X	X	X			X	X								X		
13	Sh. Satinder Malik, Gr-II										X	X										
14	Sh. Shakti Kr. Malhotra, Gr-II										X	X										

2. Some observations in general :-

S. No.	Particulars
1	Sh. Shakti Kr. Malhotra, Gr-II – Signature of DDO/competent authority has not found in the Earned leave record same may be got done now and shown to audit.
2	Reattestation of particulars – Particulars recorded on the 1 st page of the service-book are required to be reattested after every five years.
3	Signature of the Government Servant – Rule SR-202 states that "it shall be the duty of every HOO to initiate action to show the service book of the Government Servant under his administrative control every year and to obtain their signature therein in token of their having inspected the service book". Whereas, during the test-check some of the service books were not found in accordance with the aforesaid rule (at column no.8 of the service book). Hence necessary corrective measure may be taken immediately and compliance be shown to audit.
4	10% Service Book securitization by HOO – As per GOID(!) and GOIO(4) under Rule SR-199 – The HOO should scrutinize atleast 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.

(TAN) PARA – 7 : Pay Bill Register (GAR-17 & GAR-18)

(Audit Period 09.06.1999-2010— Reference Audit Memo no.03 dated 11.05.10)

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

1. **Combined entries** – PBR entries of FY-2003-04 (for the period from 03/03 to 10/03) entered in the same page alongwith that of the entries for the FY-2002-03, which is irregular. Elucidate reasons.
2. **Incomplete personal information** – The mandatory information/details of the officials (which was required to be written on the upper part of each page) were also **not** found filled completely in any of the PBRs. Apart from the name, DoI and GPF No, the other details like Pay-band, Grade-Pay, address, DOB, DOJ, DOS, details of loan/advances/refunds, etc were not recorded in the PBRs, which is incorrect. Needful may be done now and shown to audit.
3. **Incomplete pay-scales** – In majority of cases, abbreviated scale-of-pay recorded.
4. **Register unchecked** – Entries in the PBR have **not** been checked and initialled by the competent authority for its correctness.
5. **Incomplete particulars of advances** – Details of loan/advances/refunds, etc **not** recorded in many cases.
6. **Balance of advances not brought-forwarded** – Balance of advances were **not** shown brought-forwarded to the current year with its number of instalments in many cases.
7. **Past information not recorded** – Past information from the LPCs of the employees who are transferred-in to this unit were **not** noted in the PBR, (which are later-on required for purpose of income-tax recoveries, over-payment recoveries, etc.), which is irregular.
8. **Cutting & Overwritings** – Numerous cutting and overwriting noticed in the PBRs. were **not** attested by the competent authority, in any of the PBRs maintained by the office.
9. **No page counting certificate** – The mandatory page counting certificate **not** recorded in any of the PBRs.
10. **GAR-18 not filled** GAR-18 (Abstract of the paybills) were **not** found recorded in the PBRs after bill no.21 dated 13.11.00 and Prior to the said bill no.21 dated 13.11.00, were **not** found checked and initialled by the competent authority for its correctness.

Elucidate reasons for the aforesaid irregularities/non-compliance of the rules on the subject. Further, rectifications of the above irregularities may be made and shown to audit.

(TAN) PARA – 8 : Bill Register (GAR-9)

[Audit Period 09.06.1999-2010--- Reference Audit Memo no.02 dated 10.05.10 and Audit Memo no.02 (Addendum) dated 14.05.10]

During test-check of bill register, following irregularities were noticed :-

1. **Non-production of records (NPR)** – Bill Registers for the period from 01.07.99 to 31.03.04 (five years) were not produced to audit for scrutiny despite repeated reminders, which is irregular. Out of 12 years, bill-registers of only 7 years produced.
2. **Blank Col-4** – Mandatory column no.4, i.e., *Dated initials of the Gazatted Officer (DDO) signing the bills*, were found left blank against many bills, which is irregular. For example – bill no. (a) 2000-01-21, 23-to-27. ; (b) 2001-02-8 ; (c) 2002-03-49 ; (d) 2003-04-114. (e) 2004-05-117,118. ; (f) 2005-06-19,80,81,124,125,126. ; (g) 2006-07-96, 136,137. ; (h) 2007-08-96-to-282 (66.31% unsigned bills) ; (i) 2008-09-30-to-288 (89.93% unsigned bills) ; and (j) 2009-10-1-to-131,136-to-138,142-to-144,153,213,219,225,239, 306, 326, 351-to-354, 357(51.74% unsigned bills). This is a serious lapse in the accounting procedure, which needs to be explained.
3. **Blank Col-5,6,7,8&9** – 2004-05, 2005-06, 2006-07 & 2009-10 – Details of the bill admitted/passed by the PAO-office not recorded at Col-5,6,7,8&9, which is irregular.
4. **Blank Col-12** – Details of cheques received against bills presented to PAO and its relevant entries in the Cash-book have not been recorded at Col-10,11&12 in respect of the following bills – (a) 2005-06 – Bill no.35-to-126. ; (b) 2006-07 – None of the bills. ; and (c) 2009-10 – None of the bills.
5. **Bill amount not recorded** – Net amount of the bill at column no.3 were not recorded in the following cases, which is irregular. For example, Bill no. – 2007-08 – 223 ; 2008-09 – 32,33,34,87,88,89,90,262 ; and 2009-10 – 65-to-70, 84-to-89, 118-to-121.
6. **Figures changed** – Amount against the following bills altered by overwriting, which is against accounting norms – (a) 2004-05-7,81,82,105. ; (b) 2005-06-11,34,39. ; (c) 2006-07-29, 77,78,115,117. ; (d) 2007-08-209,210,225,234,266 ; (e) 2008-09-17,70,71,72 ; and (f) 2009-10-30, 74, 138, 139, 171, 191,211,214,235,251,261,275,276,283,294,303,307,332, 342. Some of the above bills were signed by the DDO ; but it could not be ascertained whether the changes have been made prior/after such DDO signatures. Hence, the aforesaid cases changed amount be verified for its correctness, under intimation to audit.
7. **Unexplained cancellations** – Following bills have been cancelled – (a) 1999-00-12 ; (b) 2000-01-26,28 ; (c) 2006-07 – 29 ; (d) 2007-08 – 39, 41,42,145,146 ; (e) 2008-09 – 174 ; and (f) 2009-10 – 29,112A,287, 321. Since cancelled bill entries have not been attested by the DDO and also, there is no mention of such bill in the subsequent FY. Such cancelled entries raises doubts whether bills were actually cancelled or were presented to PAO and subsequently shown as cancelled. Hence, cancelled entries needs to be attested by the DDO, after due verifications, under intimation to audit.
8. **Pages left blanks** – It was noticed that numerous pages (as detailed below) were left blank in each Bill Register, which amounts to wastage of government stationary/money :-
 - (a) 2004-07 – Out of 200 pages, 129 pages left blank, i.e., **64.50% wastage.**
 - (b) 2007-08 – Out of 200 pages, 101 pages left blank, i.e., **50.5% wastage.**
 - (c) 2009-10 – Out of 100 pages, 29 pages left blank, i.e., **29% wastage.**
 The reason for leaving so many blank pages unutilized and starting altogether new Bill-registers needs to be explained.
9. **Other general irregularities** – Following are some of the irregularities in general, which were noticed in most of the imprest bills :-
 - (a) Neither page counting nor page counting certificate recorded.
 - (b) Year-closing certificate culminating the financial years has not been recorded
 - (c) Monthly summary of bills presented, passed and pending not recorded.
 - (d) Category of cheque not mentioned alongwith the cheque no.in any bill registers.
 - (e) 'Imprest' category CB bills are not specifically remarked/mentioned.

Reason for adoption of such irregular practice may be elucidated to audit. All bills may be reviewed and rectification of the aforesaid errors may be done and shown to audit.

Other cases may also be reviewed on the aforesaid lines, under intimation to audit.

(TAN) PARA – 9 : Cash Security / Fidelity Bond of Cashier & Store-keeper

(Audit Period 09.06.1999-2010— Reference Audit Memo no.01 dated 06.05.10)

As per Rule 275 of GFR, 2005 – every Government servant, whether Gazetted or non-Gazetted, who is entrusted with the custody of cash or stores shall be required to furnish security.

Further, as per Rule 275(3) of GFR, 2005 – in cases where the said security is furnished in the form of cash, the security bond should be executed in FORM GFR-30 and, in case where the said security is furnished in the form of a fidelity bond, the security bond should in FORM GFR-31.

Whereas, it was ascertained from the office that Cash Security/Fidelity bond documents for the audit period have not been obtained/furnished by the Cashier as well as Store-keeper, which is irregular and in gross violation with the General Financial Rules.

Reasons for non-adherence to the aforesaid rules may be elucidated to audit and necessary corrective steps may be taken now and shown to audit.

(RAMA NAND)
Inspecting Audit Officer
Audit Party no.1

Annexure-1 / Para-2(5)**[Bill-wise details of non-intimation of honorarium payments made to parent-DDOs]**

S. No	FY	Bill No	Bill date	Bill Amt	Cash-book entry Receipt-side Page No	Cash-book entry Receipt-side Date	Cash-book entry Payment-side Page No	Cash-book entry Payment-side Date
1	2000-01	7	17.05.00	715457	8	08.06.00	9	26.07.00
2	2000-01	32	29.03.01	38640	16	31.03.01	20	10.05.01
3	2000-01	33	29.03.01	130340	16	31.03.01	20	14.05.01
4	2001-02	6	13.06.01	31843	23	25.07.01	23	31.07.01
5	2001-02	56	30.03.02	90000	32	31.03.02	81	11.06.04
6	2001-02	57	30.03.02	607092	32	31.03.02	35	07.05.02
7	2001-02	58	30.03.02	207887	32	31.03.02	36	13.05.02
8	2002-03	53	27.03.03	37100	54	31.03.03	107	01.12.05
9	2003-04	27	03.09.03	188000	62	11.09.03	71	27.01.04
10	2003-04	63	20.11.03	284400	68	21.11.03	68	27.11.03
11	2003-04	64	24.11.03	2750000	68	25.11.03	74	23.03.04
12	2003-04	68	03.12.03	35000	70	03.12.03	74	23.03.04
13	2003-04	89	03.02.04	14880	73	28.02.04	73	28.02.04
14	2003-04	109	17.03.04	221760	74	22.03.04	107	01.12.05
15	2003-04	110	17.03.04	221760	74	22.03.04	107	01.12.05
16	2003-04	114	23.03.04	1306453	75	24.03.04	114	30.03.06
17	2003-04	115	29.03.04	32960	75	31.03.04	85	31.08.04
18	2004-05	71	07.10.04	1478318	88	15.10.04	102	28.09.05
19	2004-05	113	09.03.05	139240	95	31.03.05	114	30.03.06
20	2005-06	27	20.07.05	1000	99	29.07.05	99	29.07.05
21	2008-09	36	24.06.08	4931350	45	28.07.07	61	31.03.09
22	2008-09	284	31.03.09	474454	???			
23	2008-09	285	31.03.09	1228190	???			
24	2008-09	286	31.03.09	28000	???			
25	2009-10	49	19.05.09	2498870	67	02.06.09	67	02.06.09
26	2009-10	240	27.11.09	2981484	79	14.01.10	79	14.01.10
27	2009-10	302	12.02.10	2580	82	08.03.10	82	08.03.10
28	2009-10	308	25.02.10	2785120	82	08.03.10	82	08.03.10
			G-Total=	23462178				

Annexure-2 / Para-2(6)**[Name-wise details of the undisbursed honorarium amount]**

S. No	Bill No	Bill date	Bill amount	Sub S.No	Remark	Section		Total Bill Amt
(a)	308	25.02.10	2785120	1	Ms.Geetanjali	DCO	5000	
				2	Mr.Duli Chand, Driver	DCO	5000	
				4	Sh.R Tiwari	ARO-HQ	5000	15000
(b)	36	24.06.08	4931350		AC-35 (Tuglakbad)		3696	3696
(c)	32	29.03.01	38640	1	25 officials @ Rs.140/- each	AC-4	3500	
				2	22 officials @ Rs.140/- each	AC-5	3080	
				3	30 officials @ Rs.140/- each	AC-6	4200	
				4	26 officials @ Rs.140/- each	AC-7	3640	
				5	31 officials @ Rs.140/- each	AC-9	4340	
				6	32 officials @ Rs.140/- each	AC-32	4480	
				7	31 officials @ Rs.140/- each	AC-33	4340	
				8	16 officials @ Rs.140/- each	AC-35	2240	
				9	18 officials @ Rs.140/- each	AC-36	2520	32340
							G-Tot=	51036

C/29

13

Annexure-3 / Para-5(1)**(Calculation of Income-tax cases of short recoveries)**

1 Sh.Ashwini Kumar HC PBR Pg No.48 FY=2000-01	Gross salary=	113747	Bal Tax'bl inc'm=	92058	80D-Rebate women=	0	5214
	(-)Tpt Allow=	1200	Balance T.I.(R)=	92060	Tax payable=	4740	
	Taxble Inc'm=	112547	Tax on Tot Inc'm=	7412	(+10% Surchg=	474	
	(-) Standard Ded=	20000	Tot Savings (A)=	13360	(-) Tax paid=	0	
	(-) Ded Chp-IV-A=	489	Tot Share/Deb (B)=	0	Bal Tax o/s=	5214	
			Rebate on Sav(A+B)=	2672			
None of I-Tax related documents produced to audit. Hence, I-Tax calculated on available PBR information's.							

2 Sh.SC Sabharwal Supdt PBR Pg No.50 FY=2001-02	Gross salary=	177372	Bal Tax'bl inc'm=	147572	80D-Rebate women=	0	14321
	(-)Tpt Allow=	4800	Balance T.I.(R)=	147570	Tax payable=	14040	
	Taxble Inc'm=	172572	Tax on Tot Inc'm=	18514	(+10% Surchg=	281	
	(-) Standard Ded=	25000	Tot Savings (A)=	12372	(-) Tax paid=	0	
	(-) Ded Chp-IV-A=	0	Tot Share/Deb (B)=	50000	Bal Tax o/s=	14321	
			Rebate on Sav(A+B)=	4474.4			
None of I-Tax related documents produced to audit. Hence, I-Tax calculated on available PBR information's.							

3 Sh.SC Sabharwal Supdt PBR Pg No.73 FY=2002-03	Gross salary=	184964	Bal Tax'bl inc'm=	155164	80D-Rebate women=	0	19570
	(-)Tpt Allow=	4800	Balance T.I.(R)=	155160	Tax payable=	18638	
	Taxble Inc'm=	180164	Tax on Tot Inc'm=	20548	(+5% Surchg=	932	
	(-) Standard Ded=	25000	Tot Savings (A)=	12732	(-) Tax paid=	0	
	(-) Ded Chp-IV-A=	0	Tot Share/Deb (B)=	0	Bal Tax o/s=	19570	
			Rebate on Sav(A+B)=	1910			
None of I-Tax related documents produced to audit. Hence, I-Tax calculated on available PBR information's.							

4 Sh.MS Shah UDC PBR Pg No.83 FY=2002-03	Gross salary=	110707	Bal Tax'bl inc'm=	79507	80D-Rebate women=	0	32
	(-)Tpt Allow=	1200	Balance T.I.(R)=	79510	Tax payable=	30	
	Taxble Inc'm=	109507	Tax on Tot Inc'm=	4902	(+5% Surchg=	2	
	(-) Standard Ded=	30000	Tot Savings (A)=	24360	(-) Tax paid=	0	
	(-) Ded Chp-IV-A=	0	Tot Share/Deb (B)=	0	Bal Tax o/s=	32	
			Rebate on Sav(A+B)=	4872			
None of I-Tax related documents produced to audit. Hence, I-Tax calculated on available PBR information's.							

5 Sh.JL Trikha UDC PBR Pg No.86 FY=2002-03	Gross salary=	103072	Bal Tax'bl inc'm=	71872	80D-Rebate women=	0	2207
	(-)Tpt Allow=	1200	Balance T.I.(R)=	71870	Tax payable=	2102	
	Taxble Inc'm=	101872	Tax on Tot Inc'm=	3374	(+5% Surchg=	105	
	(-) Standard Ded=	30000	Tot Savings (A)=	6360	(-) Tax paid=	0	
	(-) Ded Chp-IV-A=	0	Tot Share/Deb (B)=	0	Bal Tax o/s=	2207	
			Rebate on Sav(A+B)=	1272			
None of I-Tax related documents produced to audit. Hence, I-Tax calculated on available PBR information's.							

6 Sh.Krishan Kumar Supdt PBR Pg No.1 FY=2003-04	Gross salary=	162710	Balance T.I.(R)=	132910	80D-Rebate women=	0	2361
	(-)Tpt Allow=	4800	Tax on Tot Inc'm=	15582	Tax payable=	2678	
	Taxble Inc'm=	157910	Tot Savings (A)=	64520	(-) Tax paid=	317	
	(-) Standard Ded=	25000	Tot Share/Deb (B)=	0	Bal Tax o/s=	2361	
	Bal Tax'bl inc'm=	132910	Rebate on Sav(A+B)=	12904			
None of I-Tax related documents produced to audit. Hence, I-Tax calculated on available PBR information's.							

7 Sh.Guru Sewak HC PBR Pg No.2 FY=2003-04	Gross salary=	124271	Balance T.I.(R)=	93070	80D-Rebate women=	0	1422
	(-)Tpt Allow=	1200	Tax on Tot Inc'm=	7614	Tax payable=	1422	
	Taxble Inc'm=	123071	Tot Savings (A)=	30960	(-) Tax paid=	0	
	(-) Standard Ded=	30000	Tot Share/Deb (B)=	0	Bal Tax o/s=	1422	
	Bal Tax'bl inc'm=	93071	Rebate on Sav(A+B)=	6192			
None of I-Tax related documents produced to audit. Hence, I-Tax calculated on available PBR information's.							

8	Sh.AS Negi UDC PBR Pg No.7 FY=2003-04	Gross salary= 109820	Balance T.I.(R)= 78620	80D-Rebate women= 0	572
		(-)Tpt Allow= 1200	Tax on Tot Inc'm= 4724	Tax payable= 572	
		Taxble Inc'm= 108620	Tot Savings (A)= 20760	(-) Tax paid= 0	
		(-) Standard Ded= 30000	Tot Share/Deb (B)= 0	Bal Tax o/s= 572	
		Bal Tax'bl inc'm= 78620	Rebate on Sav(A+B)= 4152		
None of I-Tax related documents produced to audit. Hence, I-Tax calculated on available PBR information's. Reason for not granting Annual Increment during the entire FY 2003-04 need to be elucidated.					

9	Sh.Siddh Gopal UDC PBR Pg No.11 FY=2003-04	Gross salary= 98750	Balance T.I.(R)= 67550	80D-Rebate women= 0	998
		(-)Tpt Allow= 1200	Tax on Tot Inc'm= 2510	Tax payable= 998	
		Taxble Inc'm= 97550	Tot Savings (A)= 7560	(-) Tax paid= 0	
		(-) Standard Ded= 30000	Tot Share/Deb (B)= 0	Bal Tax o/s= 998	
		Bal Tax'bl inc'm= 67550	Rebate on Sav(A+B)= 1512		
None of I-Tax related documents produced to audit. Hence, I-Tax calculated on available PBR information's.					

10	Sh.JL Trikha UDC PBR Pg No.13 FY=2003-04	Gross salary= 113884	Balance T.I.(R)= 82680	80D-Rebate women= 0	2464
		(-)Tpt Allow= 1200	Tax on Tot Inc'm= 5536	Tax payable= 2464	
		Taxble Inc'm= 112684	Tot Savings (A)= 15360	(-) Tax paid= 0	
		(-) Standard Ded= 30000	Tot Share/Deb (B)= 0	Bal Tax o/s= 2464	
		Bal Tax'bl inc'm= 82684	Rebate on Sav(A+B)= 3072		
None of I-Tax related documents produced to audit. Hence, I-Tax calculated on available PBR information's.					

11	Sh.VK Prashar HC PBR Pg No.17 FY=2003-04	Gross salary= 128675	Balance T.I.(R)= 97480	80D-Rebate women= 0	4409
		(-)Tpt Allow= 1200	Tax on Tot Inc'm= 8496	Tax payable= 6744	
		Taxble Inc'm= 127475	Tot Savings (A)= 8760	(-) Tax paid= 2335	
		(-) Standard Ded= 30000	Tot Share/Deb (B)= 0	Bal Tax o/s= 4409	
		Bal Tax'bl inc'm= 97475	Rebate on Sav(A+B)= 1752		
None of I-Tax related documents produced to audit. Hence, I-Tax calculated on available PBR information's.					

12	Smt.Usha Rani Chugh HC PBR Pg No.19 FY=2003-04	Gross salary= 161692	Balance T.I.(R)= 135490	80D-Rebate women= 5000	1426
		(-)Tpt Allow= 1200	Tax on Tot Inc'm= 16098	Tax payable= 1426	
		Taxble Inc'm= 160492	Tot Savings (A)= 48360	(-) Tax paid= 0	
		(-) Standard Ded= 25000	Tot Share/Deb (B)= 0	Bal Tax o/s= 1426	
		Bal Tax'bl inc'm= 135492	Rebate on Sav(A+B)= 9672		
None of I-Tax related documents produced to audit. Hence, I-Tax calculated on available PBR information's.					

13	Sh.Harjeet Singh UDC PBR Pg No.24 FY=2003-04	Gross salary= 107387	Balance T.I.(R)= 76690	80D-Rebate women= 0	1226
		(-)Tpt Allow= 700	Tax on Tot Inc'm= 4338	Tax payable= 1226	
		Taxble Inc'm= 106687	Tot Savings (A)= 15560	(-) Tax paid= 0	
		(-) Standard Ded= 30000	Tot Share/Deb (B)= 0	Bal Tax o/s= 1226	
		Bal Tax'bl inc'm= 76687	Rebate on Sav(A+B)= 3112		
None of I-Tax related documents produced to audit. Hence, I-Tax calculated on available PBR information's.					

14	Sh.Krishan Kumar Supdt PBR Pg No.29 FY=2004-05	Gross salary= 195207	Tax on Tot Inc'm= 22123	Tax-Tot Inc= 11623	7834
		(-)Tpt Allow= 4800	Tot Savings (A)= 70000	(+)2% Surchg= 232	
		Taxble Inc'm= 190407	Tot Share/Deb (B)= 0	Tax payable= 11855	
		(-) Standard Ded= 30000	Rebate on Sav(A+B)= 10500	(-) Tax+SC paid= 4021	
		Bal Tax'bl inc'm= 160407	80D-Rebate women= 0	Bal Tax o/s= 7834	
None of I-Tax related documents produced to audit. Hence, I-Tax calculated on available PBR information's.					

15	Sh.Guru Sewak HC PBR Pg No.31 FY=2004-05	Gross salary= 138735	Tax on Tot Inc'm= 10508	Tax-Tot Inc= 3216	3280
		(-)Tpt Allow= 1200	Tot Savings (A)= 36460	(+)2% Surchg= 64	
		Taxble Inc'm= 137535	Tot Share/Deb (B)= 0	Tax payable= 3280	
		(-) Standard Ded= 30000	Rebate on Sav(A+B)= 7292	(-) Tax+SC paid= 0	
		Bal Tax'bl inc'm= 107535	80D-Rebate women= 0	Bal Tax o/s= 3280	
None of I-Tax related documents produced to audit. Hence, I-Tax calculated on available PBR information's.					

16	Sh.VK Prashar HC PBR Pg No.34 FY=2004-05	Gross salary= 163669	Tax on Tot Inc'm= 15494	Tax-Tot Inc= 13742	10797
		(-)Tpt Allow= 1200	Tot Savings (A)= 8760	(+)2% Surchg= 275	
		Taxble Inc'm= 162469	Tot Share/Deb (B)= 0	Tax payable= 14017	
		(-) Standard Ded= 30000	Rebate on Sav(A+B)= 1752	(-) Tax+SC paid= 3220	
		Bal Tax'bl inc'm= 132469 Balance T.I.(R)= 132470	80D-Rebate women= 0	Bal Tax o/s= 10797	
None of I-Tax related documents produced to audit. Hence, I-Tax calculated on available PBR information's.					

17	Sh.Mange Ram UDC PBR Pg No.36 FY=2004-05	Gross salary= 157134	Tax on Tot Inc'm= 14186	Tax-Tot Inc= 2114	2156
		(-)Tpt Allow= 1200	Tot Savings (A)= 60360	(+)2% Surchg= 42	
		Taxble Inc'm= 155934	Tot Share/Deb (B)= 0	Tax payable= 2156	
		(-) Standard Ded= 30000	Rebate on Sav(A+B)= 12072	(-) Tax+SC paid= 0	
		Bal Tax'bl inc'm= 125934 Balance T.I.(R)= 125930	80D-Rebate women= 0	Bal Tax o/s= 2156	
None of I-Tax related documents produced to audit. Hence, I-Tax calculated on available PBR information's.					

18	Sh.PC Sharma UDC PBR Pg No.37 FY=2004-05	Gross salary= 158154	Tax on Tot Inc'm= 14390	Tax-Tot Inc= 2518	57
		(-)Tpt Allow= 1200	Tot Savings (A)= 59360	(+)2% Surchg= 50	
		Taxble Inc'm= 156954	Tot Share/Deb (B)= 0	Tax payable= 2568	
		(-) Standard Ded= 30000	Rebate on Sav(A+B)= 11872	(-) Tax+SC paid= 2511	
		Bal Tax'bl inc'm= 126954 Balance T.I.(R)= 126950	80D-Rebate women= 0	Bal Tax o/s= 57	
None of I-Tax related documents produced to audit. Hence, I-Tax calculated on available PBR information's.					

19	Sh.Sidh Gopal UDC PBR Pg No.38 FY=2004-05	Gross salary= 110382	Tax on Tot Inc'm= 4836	Tax-Tot Inc= 2604	2656
		(-)Tpt Allow= 1200	Tot Savings (A)= 11160	(+)2% Surchg= 52	
		Taxble Inc'm= 109182	Tot Share/Deb (B)= 0	Tax payable= 2656	
		(-) Standard Ded= 30000	Rebate on Sav(A+B)= 2232	(-) Tax+SC paid= 0	
		Bal Tax'bl inc'm= 79182 Balance T.I.(R)= 79180	80D-Rebate women= 0	Bal Tax o/s= 2656	
None of I-Tax related documents produced to audit. Hence, I-Tax calculated on available PBR information's.					

20	Sh.JL Trikha UDC PBR Pg No.41 FY=2004-05	Gross salary= 149115	Tax on Tot Inc'm= 12584	Tax-Tot Inc= 6312	6438
		(-)Tpt Allow= 1200	Tot Savings (A)= 31360	(+)2% Surchg= 126	
		Taxble Inc'm= 147915	Tot Share/Deb (B)= 0	Tax payable= 6438	
		(-) Standard Ded= 30000	Rebate on Sav(A+B)= 6272	(-) Tax+SC paid= 0	
		Bal Tax'bl inc'm= 117915 Balance T.I.(R)= 117920	80D-Rebate women= 0	Bal Tax o/s= 6438	
None of I-Tax related documents produced to audit. Hence, I-Tax calculated on available PBR information's.					

21	Sh.AS Negi UDC PBR Pg No.42 FY=2004-05	Gross salary= 120191	Tax on Tot Inc'm= 6798	Tax-Tot Inc= 1986	2026
		(-)Tpt Allow= 1200	Tot Savings (A)= 24060	(+)2% Surchg= 40	
		Taxble Inc'm= 118991	Tot Share/Deb (B)= 0	Tax payable= 2026	
		(-) Standard Ded= 30000	Rebate on Sav(A+B)= 4812	(-) Tax+SC paid= 0	
		Bal Tax'bl inc'm= 88991 Balance T.I.(R)= 88990	80D-Rebate women= 0	Bal Tax o/s= 2026	
None of I-Tax related documents produced to audit. Hence, I-Tax calculated on available PBR information's. Reason for not granting Annual Increment during the entire FY 2004-05 need to be elucidated.					

22	Sh.PS Harala UDC PBR Pg No.43 FY=2004-05	Gross salary= 124022	Tax on Tot Inc'm= 7564	Tax-Tot Inc= 3592	43
		(-)Tpt Allow= 1200	Tot Savings (A)= 19860	(+)2% Surchg= 72	
		Taxble Inc'm= 122822	Tot Share/Deb (B)= 0	Tax payable= 3664	
		(-) Standard Ded= 30000	Rebate on Sav(A+B)= 3972	(-) Tax+SC paid= 3621	
		Bal Tax'bl inc'm= 92822 Balance T.I.(R)= 92820	80D-Rebate women= 0	Bal Tax o/s= 43	
None of I-Tax related documents produced to audit. Hence, I-Tax calculated on available PBR information's. Reason for not granting Annual Increment during the entire FY 2004-05 need to be elucidated.					

23 Sh.SM Rangari UDC PBR Pg No.44 FY=2004-05	Gross salary=	163242	Tax on Tot Inc'm=	15408	Tax-Tot Inc=	3336	384
	(-)Tpt Allow=	1200	Tot Savings (A)=	60360	(+)2% Surchg=	67	
	Taxble Inc'm=	162042	Tot Share/Deb (B)=	0	Tax payable=	3403	
	(-) Standard Ded=	30000	Rebate on Sav(A+B)=	12072	(-) Tax+SC paid=	3019	
	Bal Tax'bl inc'm=	132042	80D-Rebate women=	0	Bal Tax o/s=	384	
	Balance T.I.(R)=	132040					
None of I-Tax related documents produced to audit. Hence, I-Tax calculated on available PBR information's.							

24 Sh.Bhagat Singh UDC PBR Pg No.46 FY=2004-05	Gross salary=	103131	Tax on Tot Inc'm=	3386	Tax-Tot Inc=	2594	1146
	(-)Tpt Allow=	1200	Tot Savings (A)=	3960	(+)2% Surchg=	52	
	Taxble Inc'm=	101931	Tot Share/Deb (B)=	0	Tax payable=	2646	
	(-) Standard Ded=	30000	Rebate on Sav(A+B)=	792	(-) Tax+SC paid=	1500	
	Bal Tax'bl inc'm=	71931	80D-Rebate women=	0	Bal Tax o/s=	1146	
	Balance T.I.(R)=	71930					
None of I-Tax related documents produced to audit. Hence, I-Tax calculated on available PBR information's. Reason for not granting Annual Increment during the entire FY 2004-05 need to be elucidated.							

25 Sh.Inderjeet LDC PBR Pg No.48 FY=2004-05	Gross salary=	119139	Tax on Tot Inc'm=	6588	Tax-Tot Inc=	1916	954
	(-)Tpt Allow=	1200	Tot Savings (A)=	23360	(+)2% Surchg=	38	
	Taxble Inc'm=	117939	Tot Share/Deb (B)=	0	Tax payable=	1954	
	(-) Standard Ded=	30000	Rebate on Sav(A+B)=	4672	(-) Tax+SC paid=	1000	
	Bal Tax'bl inc'm=	87939	80D-Rebate women=	0	Bal Tax o/s=	954	
	Balance T.I.(R)=	87940					
None of I-Tax related documents produced to audit. Hence, I-Tax calculated on available PBR information's.							

26 Sh.Jagdish Daggar LDC PBR Pg No.49 FY=2004-05	Gross salary=	97473	Tax on Tot Inc'm=	2254	Tax-Tot Inc=	982	38
	(-)Tpt Allow=	1200	Tot Savings (A)=	6360	(+)2% Surchg=	20	
	Taxble Inc'm=	96273	Tot Share/Deb (B)=	0	Tax payable=	1002	
	(-) Standard Ded=	30000	Rebate on Sav(A+B)=	1272	(-) Tax+SC paid=	964	
	Bal Tax'bl inc'm=	66273	80D-Rebate women=	0	Bal Tax o/s=	38	
	Balance T.I.(R)=	66270					
None of I-Tax related documents produced to audit. Hence, I-Tax calculated on available PBR information's.							

27 Sh.Manoj LDC PBR Pg No.51 FY=2004-05	Gross salary=	87360	Tax on Tot Inc'm=	616	Tax-Tot Inc=	544	544
	(-)Tpt Allow=	1200	Tot Savings (A)=	360	(+)2% Surchg=	0	
	Taxble Inc'm=	86160	Tot Share/Deb (B)=	0	Tax payable=	544	
	(-) Standard Ded=	30000	Rebate on Sav(A+B)=	72	(-) Tax+SC paid=	0	
	Bal Tax'bl inc'm=	56160	80D-Rebate women=	0	Bal Tax o/s=	544	
	Balance T.I.(R)=	56160					
None of I-Tax related documents produced to audit. Hence, I-Tax calculated on available PBR information's.							

28 Sh.Naresh Pal LDC PBR Pg No.52 FY=2004-05	Gross salary=	126750	Tax on Tot Inc'm=	8110	Tax-Tot Inc=	3238	45
	(-)Tpt Allow=	1200	Tot Savings (A)=	24360	(+)2% Surchg=	65	
	Taxble Inc'm=	125550	Tot Share/Deb (B)=	0	Tax payable=	3303	
	(-) Standard Ded=	30000	Rebate on Sav(A+B)=	4872	(-) Tax+SC paid=	3258	
	Bal Tax'bl inc'm=	95550	80D-Rebate women=	0	Bal Tax o/s=	45	
	Balance T.I.(R)=	95550					
None of I-Tax related documents produced to audit. Hence, I-Tax calculated on available PBR information's.							

29 Sh.MS Shah UDC PBR Pg No.68 FY=2005-06	Gross salary=	137011	Tot Savings (B)=	240	Tax on Tot Inc'm=	1121	1143
	(+) Govt (CPS)=	0	Bal Tax'bl inc'm=	111211	(+) 2% Edn Cess=	22	
	Tpt Allow=	1200	Balance T.I.(R)=	111210	Tax payable=	1143	
	Taxble Inc'm=	135811	(-) NIL Tax-(M)=	100000	(-) Tax+EC paid=	0	
	Tot Savings (A)=	24360	Final Tax'b Inc=	11210	Bal Tax o/s=	1143	
None of I-Tax related documents produced to audit. Hence, I-Tax calculated on available PBR information's. Reason for not granting Annual Increment during the entire FY 2005-06 need to be elucidated.							

30 Sh.YK Mishra UDC PBR Pg No.70 FY=2005-06	Gross salary=	123499	Tot Savings (B)=	215	Tax on Tot Inc'm=	1572	1603
	(+) Govt (CPS)=	0	Bal Tax'bl inc'm=	115724	(+) 2% Edn Cess=	31	
	Tpt Allow=	1200	Balance T.I.(R)=	115720	Tax payable=	1603	
	Taxble Inc'm=	122299	(-) NIL Tax-(M)=	100000	(-) Tax+EC paid=	0	
	Tot Savings (A)=	6360	Final Tax'b Inc=	15720	Bal Tax o/s=	1603	
None of I-Tax related documents produced to audit. Hence, I-Tax calculated on available PBR information's. Reason for not granting Annual Increment during the entire FY 2005-06 need to be elucidated.							

31 Sh.AS Negi UDC PBR Pg No.71 FY=2005-06	Gross salary=	163666	Tot Savings (B)=	295	Tax on Tot Inc'm=	1941	1980
	(+) Govt (CPS)=	0	Bal Tax'bl inc'm=	119411	(+) 2% Edn Cess=	39	
	Tpt Allow=	1200	Balance T.I.(R)=	119410	Tax payable=	1980	
	Taxble Inc'm=	162466	(-) NIL Tax-(M)=	100000	(-) Tax+EC paid=	0	
	Tot Savings (A)=	42760	Final Tax'b Inc=	19410	Bal Tax o/s=	1980	
None of I-Tax related documents produced to audit. Hence, I-Tax calculated on available PBR information's.							

32 Sh.SM Rangari UDC PBR Pg No.73 FY=2005-06	Gross salary=	167935	Tot Savings (B)=	300	Tax on Tot Inc'm=	608	620
	(+) Govt (CPS)=	0	Bal Tax'bl inc'm=	105742	(+) 2% Edn Cess=	12	
	Tpt Allow=	1533	Balance T.I.(R)=	105740	Tax payable=	620	
	Taxble Inc'm=	166402	(-) NIL Tax-(M)=	100000	(-) Tax+EC paid=	0	
	Tot Savings (A)=	60360	Final Tax'b Inc=	5740	Bal Tax o/s=	620	
None of I-Tax related documents produced to audit. Hence, I-Tax calculated on available PBR information's.							

33 Sh.SK Mongia UDC PBR Pg No.85 FY=2005-06	Gross salary=	135018	Tot Savings (B)=	235	Tax on Tot Inc'm=	1522	1552
	(+) Govt (CPS)=	0	Bal Tax'bl inc'm=	115223	(+) 2% Edn Cess=	30	
	Tpt Allow=	1200	Balance T.I.(R)=	115220	Tax payable=	1552	
	Taxble Inc'm=	133818	(-) NIL Tax-(M)=	100000	(-) Tax+EC paid=	0	
	Tot Savings (A)=	18360	Final Tax'b Inc=	15220	Bal Tax o/s=	1552	
None of I-Tax related documents produced to audit. Hence, I-Tax calculated on available PBR information's.							

34 Sh.JB Dhanja SDM(E) PBR Pg No.86 FY=2005-06	Gross salary=	259777	Tot Savings (B)=	465	Tax on Tot Inc'm=	6558	569
	(+) Govt (CPS)=	0	Bal Tax'bl inc'm=	157792	(+) 2% Edn Cess=	131	
	Tpt Allow=	4800	Balance T.I.(R)=	157790	Tax payable=	6689	
	Taxble Inc'm=	254977	(-) NIL Tax-(M)=	100000	(-) Tax+EC paid=	6120	
	Tot Savings (A)=	96720	Final Tax'b Inc=	57790	Bal Tax o/s=	569	
None of I-Tax related documents produced to audit. Hence, I-Tax calculated on available PBR information's.							

35 Sh.SP Kalaria SDM(E) PBR Pg No.1 FY=2006-07	Gross salary=	264444	Bal Tax'bl inc'm=	179724	Tax on Tot Inc'm=	10944	3035
	Tpt Allow=	0	Balance T.I.(R)=	179720	(+) 2% Edn Cess=	219	
	Taxble Inc'm=	264444	(-) NIL Tax=	100000	Tax payable=	11163	
	Tot Savings (A)=	84720	Final Tax'b Inc=	79720	(-) Tax+EC paid=	8128	
	Tot Savings (B)=	0			Bal Tax o/s=	3035	
None of I-Tax related documents produced to audit. Hence, I-Tax calculated on available PBR information's.							

36 Sh.MS Shah UDC PBR Pg No.11 FY=2006-07	Gross salary=	145627	Bal Tax'bl inc'm=	112067	Tax on Tot Inc'm=	1207	203
	Tpt Allow=	1200	Balance T.I.(R)=	112070	(+) 2% Edn Cess=	24	
	Taxble Inc'm=	144427	(-) NIL Tax=	100000	Tax payable=	1231	
	Tot Savings (A)=	32360	Final Tax'b Inc=	12070	(-) Tax+EC paid=	1028	
	Tot Savings (B)=	0			Bal Tax o/s=	203	
None of I-Tax related documents produced to audit. Hence, I-Tax calculated on available PBR information's. Reason for not granting Annual Increment during the entire FY 2006-07 need to be elucidated.							

37 Sh.YK Mishra UDC PBR Pg No.12 FY=2006-07	Gross salary=	134887	Bal Tax'bl inc'm=	120327	Tax on Tot Inc'm=	2033	2074
	Tpt Allow=	1200	Balance T.I.(R)=	120330	(+) 2% Edn Cess=	41	
	Taxble Inc'm=	133687	(-) NIL Tax=	100000	Tax payable=	2074	
	Tot Savings (A)=	13360	Final Tax'b Inc=	20330	(-) Tax+EC paid=	0	
	Tot Savings (B)=	0			Bal Tax o/s=	2074	
None of I-Tax related documents produced to audit. Hence, I-Tax calculated on available PBR information's.							

38	Sh.Suresh Kumar UDC PBR Pg No.15 FY=2006-07	Gross salary=	143412	Tot Savings (B)=	0	Tax on Tot Inc'm=	385	393
		(+) Govt (CPS)=	0	Bal Tax'bl inc'm=	103852	(+) 2% Edn Cess=	8	
		Tpt Allow=	1200	Balance T.I.(R)=	103850	Tax payable=	393	
		Taxble Inc'm=	142212	(-) NIL Tax=	100000	(-) Tax+EC paid=	0	
		Tot Savings (A)=	38360	Final Tax'b Inc=	3850	Bal Tax o/s=	393	
None of I-Tax related documents produced to audit. Hence, I-Tax calculated on available PBR informations.								

39	Sh.Naresh Pal LDC PBR Pg No.19 FY=2006-07	Gross salary=	135115	Tot Savings (B)=	0	Tax on Tot Inc'm=	956	975
		(+) Govt (CPS)=	0	Bal Tax'bl inc'm=	109555	(+) 2% Edn Cess=	19	
		Tpt Allow=	1200	Balance T.I.(R)=	109560	Tax payable=	975	
		Taxble Inc'm=	133915	(-) NIL Tax=	100000	(-) Tax+EC paid=	0	
		Tot Savings (A)=	24360	Final Tax'b Inc=	9560	Bal Tax o/s=	975	
None of I-Tax related documents produced to audit. Hence, I-Tax calculated on available PBR informations.								

40	Sh.Azad Singh Supdt PBR Pg No.25 FY=2006-07	Gross salary=	201798	Tot Savings (B)=	0	Tax on Tot Inc'm=	3664	3737
		(+) Govt (CPS)=	0	Bal Tax'bl inc'm=	136638	(+) 2% Edn Cess=	73	
		Tpt Allow=	4800	Balance T.I.(R)=	136640	Tax payable=	3737	
		Taxble Inc'm=	196998	(-) NIL Tax=	100000	(-) Tax+EC paid=	0	
		Tot Savings (A)=	60360	Final Tax'b Inc=	36640	Bal Tax o/s=	3737	
None of I-Tax related documents produced to audit. Hence, I-Tax calculated on available PBR informations.								

41	Sh.Lajpat Rai Mendiratta HC PBR Pg No.26 FY=2006-07	Gross salary=	201529	Tot Savings (B)=	0	Tax on Tot Inc'm=	3997	2037
		(+) Govt (CPS)=	0	Bal Tax'bl inc'm=	139969	(+) 2% Edn Cess=	80	
		Tpt Allow=	1200	Balance T.I.(R)=	139970	Tax payable=	4077	
		Taxble Inc'm=	200329	(-) NIL Tax=	100000	(-) Tax+EC paid=	2040	
		Tot Savings (A)=	60360	Final Tax'b Inc=	39970	Bal Tax o/s=	2037	
None of I-Tax related documents produced to audit. Hence, I-Tax calculated on available PBR informations.								

42	Sh.RK Halela UDC PBR Pg No.27 FY=2006-07	Gross salary=	188461	Tot Savings (B)=	0	Tax on Tot Inc'm=	2609	1325
		(+) Govt (CPS)=	0	Bal Tax'bl inc'm=	126092	(+) 2% Edn Cess=	52	
		Tpt Allow=	1000	Balance T.I.(R)=	126090	Tax payable=	2661	
		Taxble Inc'm=	187461	(-) NIL Tax=	100000	(-) Tax+EC paid=	1336	
		Tot Savings (A)=	61369	Final Tax'b Inc=	26090	Bal Tax o/s=	1325	
None of I-Tax related documents produced to audit. Hence, I-Tax calculated on available PBR informations.								

43	Smt.Pramod Srivastava HC PBR Pg No.34 FY=2007-08	Gross salary=	179820	Tot Savings (B)=	0	Tax on Tot Inc'm=	326	336
		(+) Govt (CPS)=	0	Bal Tax'bl inc'm=	148260	(+) 2% Edn Cess=	10	
		Tpt Allow=	1200	Balance T.I.(R)=	148260	Tax payable=	336	
		Taxble Inc'm=	178620	(-) NIL Tax=	135000	(-) Tax+EC paid=	0	
		Tot Savings (A)=	30360	Final Tax'b Inc=	13260	Bal Tax o/s=	336	
None of I-Tax related documents produced to audit. Hence, I-Tax calculated on available PBR informations.								

44	Sh.Alok Kumar Bhattacharya Supdt PBR Pg No.55 FY=2007-08	Gross salary=	240585	Tot Savings (B)=	0	Tax on Tot Inc'm=	11686	5410
		(+) Govt (CPS)=	0	Bal Tax'bl inc'm=	193425	(+) 2% Edn Cess=	351	
		Tpt Allow=	4800	Balance T.I.(R)=	193430	Tax payable=	12037	
		Taxble Inc'm=	235785	(-) NIL Tax=	100000	(-) Tax+EC paid=	6627	
		Tot Savings (A)=	42360	Final Tax'b Inc=	93430	Bal Tax o/s=	5410	
None of I-Tax related documents produced to audit. Hence, I-Tax calculated on available PBR informations.								

45	Sh.Sudershan Supdt PBR Pg No.56 FY=2007-08	Gross salary=	171036	Tot Savings (B)=	0	Tax on Tot Inc'm=	3188	1673
		(+) Govt (CPS)=	0	Bal Tax'bl inc'm=	141876	(+) 2% Edn Cess=	96	
		Tpt Allow=	4800	Balance T.I.(R)=	141880	Tax payable=	3284	
		Taxble Inc'm=	166236	(-) NIL Tax=	100000	(-) Tax+EC paid=	1611	
		Tot Savings (A)=	24360	Final Tax'b Inc=	41880	Bal Tax o/s=	1673	
None of I-Tax related documents produced to audit. Hence, I-Tax calculated on available PBR informations. Reason for not granting Annual Increment during the entire FY 2006-07 need to be elucidated.								

46 Sh.SK Ahuja Supdt PBR Pg No.57 FY=2007-08	Gross salary=	239958	Tot Savings (B)=	0	Tax on Tot Inc'm=	10360	7737
	(+) Govt (CPS)=	0	Bal Tax'bl inc'm=	186798	(+) 2% Edn Cess=	311	
	Tpt Allow=	4800	Balance T.I.(R)=	186800	Tax payable=	10671	
	Taxble Inc'm=	235158	(-) NIL Tax=	100000	(-) Tax+EC paid=	2934	
	Tot Savings (A)=	48360	Final Tax'b Inc=	86800	Bal Tax o/s=	7737	
None of I-Tax related documents produced to audit. Hence, I-Tax calculated on available PBR informations.							

47 Sh.Rohtash Kumar LDC PBR Pg No.60 FY=2007-08	Gross salary=	131972	Tot Savings (B)=	0	Tax on Tot Inc'm=	241	248
	(+) Govt (CPS)=	0	Bal Tax'bl inc'm=	112412	(+) 2% Edn Cess=	7	
	Tpt Allow=	1200	Balance T.I.(R)=	112410	Tax payable=	248	
	Taxble Inc'm=	130772	(-) NIL Tax=	100000	(-) Tax+EC paid=	0	
	Tot Savings (A)=	18360	Final Tax'b Inc=	12410	Bal Tax o/s=	248	
None of I-Tax related documents produced to audit. Hence, I-Tax calculated on available PBR informations.							

48 Sh.RR Goel HC PBR Pg No.65 FY=2007-08	Gross salary=	204765	Tot Savings (B)=	0	Tax on Tot Inc'm=	1681	1731
	(+) Govt (CPS)=	0	Bal Tax'bl inc'm=	126805	(+) 2% Edn Cess=	50	
	Tpt Allow=	600	Balance T.I.(R)=	126810	Tax payable=	1731	
	Taxble Inc'm=	204165	(-) NIL Tax=	100000	(-) Tax+EC paid=	0	
	Tot Savings (A)=	77360	Final Tax'b Inc=	26810	Bal Tax o/s=	1731	
None of I-Tax related documents produced to audit. Hence, I-Tax calculated on available PBR informations.							

49 Sh.Sunil Kumar UDC PBR Pg No.67 FY=2007-08	Gross salary=	131312	Tot Savings (B)=	0	Tax on Tot Inc'm=	815	839
	(+) Govt (CPS)=	0	Bal Tax'bl inc'm=	118152	(+) 2% Edn Cess=	24	
	Tpt Allow=	800	Balance T.I.(R)=	118150	Tax payable=	839	
	Taxble Inc'm=	130512	(-) NIL Tax=	100000	(-) Tax+EC paid=	0	
	Tot Savings (A)=	12360	Final Tax'b Inc=	18150	Bal Tax o/s=	839	
None of I-Tax related documents produced to audit. Hence, I-Tax calculated on available PBR informations.							

50 Sh.Richard Baxla Supdt PBR Pg No.70 FY=2007-08	Gross salary=	205635	Tot Savings (B)=	0	Tax on Tot Inc'm=	1894	451
	(+) Govt (CPS)=	0	Bal Tax'bl inc'm=	129027	(+) 2% Edn Cess=	57	
	Tpt Allow=	3900	Balance T.I.(R)=	129030	Tax payable=	1951	
	Taxble Inc'm=	201735	(-) NIL Tax=	100000	(-) Tax+EC paid=	1500	
	Tot Savings (A)=	72708	Final Tax'b Inc=	29030	Bal Tax o/s=	451	
None of I-Tax related documents produced to audit. Hence, I-Tax calculated on available PBR informations. Reason for not granting Annual Increment during the entire FY 2006-07 need to be elucidated.							

51 Sh.Chander Mohan Supdt PBR Pg No.70 FY=2008-09	Supdt Pg-8		(FY=2008-09) Working Sheet			
	Total Salary= 364638	Tot Savings (A)= 60720	Total Salary	Total Saving	Ded'n Ch-IVA	I-Tax Cal'n (M)
(+) Govt (CPS)= 0	Tot Share/Deb (B)= 0	20451 36376	GPF= 60000	Medi clm= 0	NIL Tax=150000 0	
(+) Inc - House= 0	Bal Tax'bl inc'm= 296718	20451 54960	Govt-CPS= 0	Phy Dep= 0	Tax@10%=146720 14672	
(+) Inc - NSC int= 0	Balance T.I.(R)= 296720	21144 0	CGEIS= 720	Med Trt= 0	Tax@20%= 0 0	
(+) Inc - OthSour= 0	(-) NIL Tax= 150000	21144 0	LIC= 0	Edn Lon= 0	Tax@30%= 0 0	
(-) Tpt Allow= 7200	Final Tax'b Inc= 146720	21144 0	LIC-PF= 0	Dona'n= 0	Tax on T.I.=296720 14672	
(-) Wsh Allow= 0	Tax on Tot Inc'm= 14672	21144 0	PLI= 0	Phy Hnd= 0		
(-) Misc= 0	(+) 2% Edn Cess= 440	21144 0	HBA(P)= 0	Misc=1 0		
Tot Gross Inc'm= 357438	Tax payable= 15112	21144 0	T-Fee= 0	Misc=2 0		
(-) HRA-rent= 0	(-) Tax paid= 13258	21144 0	PPF= 0	Sav(B)= 0		
Interest on HBA= 0	Bal Tax o/s= 1854	21144 0	NSC= 0			
(-) Misc= 0		30238 0	NSC Int= 0			
Net Tax'ble Inc'm= 357438		30238 0	UTI/Sh/Db= 0			
		2772 0	Misc= 0			
		364638	Sav(A)= 60720			
Remarks :-						
(a) Total gross-salary as per PBR entries comes to Rs.364638/- ; whereas only an amount of Rs.346638/- has been taken in FORM-16. As such, an amount of Rs.18000/- has been taken less in gross-salary.						
(b) Hence, FORM-16 issued is incorrect.						

52	Sh.Sanjeev Kumar	UDC	Pg-20	(FY=2008-09) Working Sheet					
				Total Salary	Total Saving	Ded'n Ch-IVA	I-Tax Cal'n (M)		
Total Salary=	212261	Tot Savings (A)=	54360	11173	2467	GPF= 54000	Medi clm= 0	NIL Tax=150000	0
(+) Govt (CPS)=	0	Tot Share/Deb (B)=	0	11173	1974	Govt-CPS= 0	Phy Dep= 0	Tax@10%= 2500	250
G-Total Salary=	212261	Bal Tax'bl inc'm=	152501	11551	31214	CGEIS= 360	Med Trt= 0	Tax@20%= 0	0
(+) Inc - House=	0	Balance T.I.(R)=	152500	11817	266	LIC= 0	Edn Lon= 0	Tax@30%= 0	0
(+) Inc - NSC int=	0	(-) NIL Tax=	150000	11817	4580	LIC-PF= 0	Dona'n= 0	Tax on T.I.=152500	250
(+) Inc - OthSour=	0	Final Tax'b Inc=	2500	11817	0	PLI= 0	Phy Hnd= 0		
(-) Tpt Allow'=	5400	Tax on Tot Inc'm=	250	11817	0	HBA(P)= 0	Misc=1		
(-) Wsh Allow'=	0	(+) 2% Edn Cess=	8	18763	0	T-Fee= 0	Misc=2		
(-) Misc=	0	Tax payable=	258	17580	0	PPF= 0	Sav(B)= 0		
Tot Gross Inc'm=	206861	(-) Tax paid=	149	17580	0	NSC= 0			
(-) HRA-rent=	0	Bal Tax o/s=	109	17580	0	NSC Int= 0			
Interest on HBA=	0			17580	0	UTI/Sh/Db= 0			
(-) Misc=	0			1512	0	Misc= 0			
Net Tax'ble Inc'm=	206861								
			109	212261		Sav(A)= 54360			

Remarks :-
(a) Gross-salary as per PBR comes to Rs.212261/- ; but the Gross-salary as per FORM-16 is taken as Rs.210405/-. Hence, less GS Rs.1856/-
(b) Short recovery of I-Tax.

53	Sh.Kanwal Singh	LDC	Pg-22	(FY=2008-09) Working Sheet					
				Total Salary	Total Saving	Ded'n Ch-IVA	I-Tax Cal'n (M)		
Total Salary=	190928	Tot Savings (A)=	24360	10300	2467	GPF= 24000	Medi clm= 0	NIL Tax=150000	0
(+) Govt (CPS)=	0	Tot Share/Deb (B)=	0	10300	1974	Govt-CPS= 0	Phy Dep= 0	Tax@10%= 11170	1117
G-Total Salary=	190928	Bal Tax'bl inc'm=	161168	10649	25454	CGEIS= 360	Med Trt= 0	Tax@20%= 0	0
(+) Inc - House=	0	Balance T.I.(R)=	161170	10848	5126	LIC= 0	Edn Lon= 0	Tax@30%= 0	0
(+) Inc - NSC int=	0	(-) NIL Tax=	150000	10848	0	LIC-PF= 0	Dona'n= 0	Tax on T.I.=161170	1117
(+) Inc - OthSour=	0	Final Tax'b Inc=	11170	10848	0	PLI= 0	Phy Hnd= 0		
(-) Tpt Allow'=	5400	Tax on Tot Inc'm=	1117	10848	0	HBA(P)= 0	Misc=1		
(-) Wsh Allow'=	0	(+) 2% Edn Cess=	34	15974	0	T-Fee= 0	Misc=2		
(-) Misc=	0	Tax payable=	1151	15974	0	PPF= 0	Sav(B)= 0		
Tot Gross Inc'm=	185528	(-) Tax paid=	842	15974	0	NSC= 0			
(-) HRA-rent=	0	Bal Tax o/s=	309	15974	0	NSC Int= 0			
Interest on HBA=	0			15974	0	UTI/Sh/Db= 0			
(-) Misc=	0			15974	0	Misc= 0			
Net Tax'ble Inc'm=	185528			1396	0				
			309	190928		Sav(A)= 24360			

Remarks :-
(a) Admissible rebate on account of GPF is Rs.24000/- only ; but incorrect rebate of Rs.27000/- allowed. Hence, excess GPF Rs.3000/-
(b) Short recovery of I-Tax.

54	Sh.Rajbir Tokas	LDC	Pg-26	(FY=2008-09) Working Sheet					
				Total Salary	Total Saving	Ded'n Ch-IVA	I-Tax Cal'n (M)		
Total Salary=	201125	Tot Savings (A)=	36360	11112	2467	GPF= 36000	Medi clm= 0	NIL Tax=150000	0
(+) Govt (CPS)=	0	Tot Share/Deb (B)=	0	11112	1974	Govt-CPS= 0	Phy Dep= 0	Tax@10%= 9370	937
G-Total Salary=	201125	Bal Tax'bl inc'm=	159365	11475	26386	CGEIS= 360	Med Trt= 0	Tax@20%= 0	0
(+) Inc - House=	0	Balance T.I.(R)=	159370	11475	5312	LIC= 0	Edn Lon= 0	Tax@30%= 0	0
(+) Inc - NSC int=	0	(-) NIL Tax=	150000	11475	0	LIC-PF= 0	Dona'n= 0	Tax on T.I.=159370	937
(+) Inc - OthSour=	0	Final Tax'b Inc=	9370	11475	0	PLI= 0	Phy Hnd= 0		
(-) Tpt Allow'=	5400	Tax on Tot Inc'm=	937	11475	0	HBA(P)= 0	Misc=1		
(-) Wsh Allow'=	0	(+) 2% Edn Cess=	28	11475	0	T-Fee= 0	Misc=2		
(-) Misc=	0	Tax payable=	965	16787	0	PPF= 0	Sav(B)= 0		
Tot Gross Inc'm=	195725	(-) Tax paid=	0	16787	0	NSC= 0			
(-) HRA-rent=	0	Bal Tax o/s=	965	16787	0	NSC Int= 0			
Interest on HBA=	0			16787	0	UTI/Sh/Db= 0			
(-) Misc=	0			16787	0	Misc= 0			
Net Tax'ble Inc'm=	195725			1452	0				
			965	201125		Sav(A)= 36360			

Remarks :-
(a) Rebate of Rs.57988/- allowed on account of LIC ; but documentary support not available on records.

55 Sh.Rohtash Kumar		UDC	Pg-27	(FY=2008-09) Working Sheet			
Total Salary=	210277	Tot Savings (A)=	25560	Total Salary	Total Saving	Ded'n Ch-IVA	I-Tax Cal'n (M)
(+) Govt (CPS)=	0	Tot Share/Deb (B)=	0	11248	2467	GPF= 25200	Medi clm= 0
G-Total Salary=	210277	Bal Tax'bl inc'm=	179317	11248	1974	Govt-CPS= 0	Phy Dep= 0
(+) Inc - House=	0	Balance T.I.(R)=	179320	11626	27887	CGEIS= 360	Med Trt= 0
(+) Inc - NSC int=	0	(-) NIL Tax=	150000	11626	3264	LIC= 0	Edn Lon= 0
(+) Inc - OthSour=	0	Final Tax'b Inc=	29320	11626	0	LIC-PF= 0	Dona'n= 0
(-) Tpt Allow=	5400	Tax on Tot Inc'm=	2932	11892	0	PLI= 0	Phy Hnd= 0
(-) Wsh Allow=	0	(+) 2% Edn Cess=	88	11892	0	HBA(P)= 0	Misc=1 0
(-) Misc=	0	Tax payable=	3020	19279	0	T-Fee= 0	Misc=2 0
Tot Gross Inc'm=	204877	(-) Tax paid=	2794	19279	0	PPF= 0	Sav(B)= 0
(-) HRA-rent=	0	Bal Tax o/s=	226	17819	0	NSC= 0	
Interest on HBA=	0			17819	0	NSC Int= 0	
(-) Misc=	0			17819	0	UTI/Sh/Db= 0	
Net Tax'ble Inc'm=	204877			1512	0	Misc= 0	
			226				
				210277		Sav(A)= 25560	

Remarks :-
(a) Rebate of Rs.2190/- allowed on account of LIC ; but documentary support not available on records.

56 Sh.Ram Raj Maurya, LDC		Pg-32	(FY=2008-09) Working Sheet				
Total Salary=	191504	Tot Savings (A)=	5310	Total Salary	Total Saving	Ded'n Ch-IVA	I-Tax Cal'n (M)
(+) Govt (CPS)=	0	Tot Share/Deb (B)=	0	8124	2467	GPF= 4950	Medi clm= 0
G-Total Salary=	191504	Bal Tax'bl inc'm=	181314	8124	1974	Govt-CPS= 0	Phy Dep= 0
(+) Inc - House=	0	Balance T.I.(R)=	181310	8398	55837	CGEIS= 360	Med Trt= 0
(+) Inc - NSC int=	0	(-) NIL Tax=	150000	8398	11982	LIC= 0	Edn Lon= 0
(+) Inc - OthSour=	0	Final Tax'b Inc=	31310	8398	0	LIC-PF= 0	Dona'n= 0
(-) Tpt Allow=	4880	Tax on Tot Inc'm=	3131	8398	0	PLI= 0	Phy Hnd= 0
(-) Wsh Allow=	0	(+) 2% Edn Cess=	94	8398	0	HBA(P)= 0	Misc=1 0
(-) Misc=	0	Tax payable=	3225	11982	0	T-Fee= 0	Misc=2 0
Tot Gross Inc'm=	186624	(-) Tax paid=	0	11982	0	PPF= 0	Sav(B)= 0
(-) HRA-rent=	0	Bal Tax o/s=	3225	11982	0	NSC= 0	
Interest on HBA=	0			11982	0	NSC Int= 0	
(-) Misc=	0			11982	0	UTI/Sh/Db= 0	
Net Tax'ble Inc'm=	186624			1096	0	Misc= 0	
			3225				
				191504		Sav(A)= 5310	

Remarks :-
(a) Gross-salary as per PBR comes to Rs.191504/- ; but the Gross-salary as per FORM-16 is taken as Rs.123685/- . Hence, less GS Rs.67819/-

57 Sh.BP Bainiwal		HC	Pg-37	(FY=2008-09) Working Sheet			
Total Salary=	296265	Tot Savings (A)=	60372	Total Salary	Total Saving	Ded'n Ch-IVA	I-Tax Cal'n (M)
(+) Govt (CPS)=	0	Tot Share/Deb (B)=	0	16688	2467	GPF= 60012	Medi clm= 0
G-Total Salary=	296265	Bal Tax'bl inc'm=	230493	16688	1974	Govt-CPS= 0	Phy Dep= 0
(+) Inc - House=	0	Balance T.I.(R)=	230490	17260	59940	CGEIS= 360	Med Trt= 0
(+) Inc - NSC int=	0	(-) NIL Tax=	150000	17260	0	LIC= 0	Edn Lon= 0
(+) Inc - OthSour=	0	Final Tax'b Inc=	80490	17260	0	LIC-PF= 0	Dona'n= 0
(-) Tpt Allow=	5400	Tax on Tot Inc'm=	8049	17260	0	PLI= 0	Phy Hnd= 0
(-) Wsh Allow=	0	(+) 2% Edn Cess=	241	17260	0	HBA(P)= 0	Misc=1 0
(-) Misc=	0	Tax payable=	8290	17260	0	T-Fee= 0	Misc=2 0
Tot Gross Inc'm=	290865	(-) Tax paid=	6982	17260	0	PPF= 0	Sav(B)= 0
(-) HRA-rent=	0	Bal Tax o/s=	1308	17260	0	NSC= 0	
Interest on HBA=	0			29070	0	NSC Int= 0	
(-) Misc=	0			29070	0	UTI/Sh/Db= 0	
Net Tax'ble Inc'm=	290865			2288	0	Misc= 0	
			1308				
				296265		Sav(A)= 60372	

Remarks :-
(a) Gross-salary as per PBR comes to Rs.296265/- ; but the Gross-salary as per FORM-16 is taken as Rs.283565/- . Hence, less GS Rs.12700/-
(b) Arrear-total from Sep'08 to Dec'08 comes to Rs.59940/- ; but total of Rs.47240/- only is recorded in PBR ; Hence variation of Rs.12700/-

58 Sh.SK Jajoria		Supdt	Pg-39	(FY=2008-09) Working Sheet			
Total Salary=	371640	Tot Savings (A)=	78659	Total Salary	Total Saving	Ded'n Ch-IVA	I-Tax Cal'n (M)
(+) Govt (CPS)=	0	Tot Share/Deb (B)=	0	21620	123640	GPF= 54000	Medi clm= 0
G-Total Salary=	371640	Bal Tax'bl inc'm=	289781	21620	63456	Govt-CPS= 0	Phy Dep= 0
(+) Inc - House=	0	Balance T.I.(R)=	289780	22340	95184	CGEIS= 720	Med Trt= 0
(+) Inc - NSC int=	0	(-) NIL Tax=	150000	22340	0	LIC= 3939	Edn Lon= 0
(+) Inc - OthSour=	0	Final Tax'b Inc=	139780	0	0	LIC-PF= 0	Dona'n= 0
(-) Tpt Allow=	3200	Tax on Tot Inc'm=	13978	0	0	PLI= 0	Phy Hnd= 0
(-) Wsh Allow=	0	(+) 2% Edn Cess=	419	0	0	HBA(P)= 0	Misc=1 0
(-) Misc=	0	Tax payable=	14397	0	0	T-Fee= 0	Misc=2 0
Tot Gross Inc'm=	368440	(-) Tax paid=	824	0	0	PPF= 0	Sav(B)= 0
(-) HRA-rent=	0	Bal Tax o/s=	13573	0	0	NSC= 0	
Interest on HBA=	0			0	0	NSC Int= 0	
(-) Misc=	0			0	0	UTI/Sh/Db= 20000	
Net Tax'ble Inc'm=	368440			1440	0	Misc= 0	
			13573				
				371640		Sav(A)= 78659	

Remarks :-
(a) Short recovery of I-Tax.

59 Sh. Pratap Singh Jayant, LDC		Pg-47	(FY=2008-09) Working Sheet			
Total Salary= 218477	Tot Savings (A)= 38360	Total Salary	Total Saving	Ded'n Ch-IVA	I-Tax Cal'n (M)	
(+) Govt (CPS)= 0	Tot Share/Deb (B)= 0	12098 2467	GPF= 38000	Medi clm= 0	NIL Tax=150000 0	
G-Total Salary= 218477	Bal Tax'bl inc'm= 174717	12482 1974	Govt-CPS= 0	Phy Dep= 0	Tax@10%= 24720 2472	
(+) Inc - House= 0	Balance T.I.(R)= 174720	12482 11521	CGEIS= 360	Med Trt= 0	Tax@20%= 0 0	
(+) Inc - NSC int= 0	(-) NIL Tax= 150000	11737 26202	LIC= 0	Edn Lon= 0	Tax@30%= 0 0	
(+) Inc - OthSour= 0	Final Tax'b Inc= 24720	11737 5376	LIC-PF= 0	Dona'n= 0	Tax on T.I.=174720 2472	
(-) Tpt Allow= 5400	Tax on Tot Inc'm= 2472	11737 0	PLI= 0	Phy Hnd= 0		
(-) Wsh Allow= 0	(+) 2% Edn Cess= 74	11737 0	HBA(P)= 0	Misc=1 0		
(-) Misc= 0	Tax payable= 2546	17113 0	T-Fee= 0	Misc=2 0		
Tot Gross Inc'm= 213077	(-) Tax paid= 0	17113 0	PPF= 0	Sav(B)= 0		
(-) HRA-rent= 0	Bal Tax o/s= 2546	17113 0	NSC= 0			
Interest on HBA= 0		17113 0	NSC Int= 0			
(-) Misc= 0		17323 0	UTI/SH/Db= 0			
Net Tax'ble Inc'm= 213077		1152 0	Misc= 0			
		218477	Sav(A)= 38360			
Remarks :-						
(a) Short recovery of I-Tax.						
(b) FORM-16 not made available to audit.						

60 Sh. Gulshan Kumar Ahuja, Supdt		Pg-50	(FY=2008-09) Working Sheet			
Total Salary= 383798	Tot Savings (A)= 84360	Total Salary	Total Saving	Ded'n Ch-IVA	I-Tax Cal'n (M)	
(+) Govt (CPS)= 0	Tot Share/Deb (B)= 3854	21064 56325	GPF= 84000	Medi clm= 3854	NIL Tax=150000 0	
G-Total Salary= 383798	Bal Tax'bl inc'm= 229278	21775 10945	Govt-CPS= 0	Phy Dep= 0	Tax@10%= 79280 7928	
(+) Inc - House= 0	Balance T.I.(R)= 229280	21775 0	CGEIS= 360	Med Trt= 0	Tax@20%= 0 0	
(+) Inc - NSC int= 0	(-) NIL Tax= 150000	21775 0	LIC= 0	Edn Lon= 0	Tax@30%= 0 0	
(+) Inc - OthSour= 0	Final Tax'b Inc= 79280	21775 0	LIC-PF= 0	Dona'n= 0	Tax on T.I.=229280 7928	
(-) Tpt Allow= 7600	Tax on Tot Inc'm= 7928	21775 0	PLI= 0	Phy Hnd= 0		
(-) Wsh Allow= 0	(+) 2% Edn Cess= 238	29754 0	HBA(P)= 0	Misc=1 0		
(-) Misc= 0	Tax payable= 8166	29754 0	T-Fee= 0	Misc=2 0		
Tot Gross Inc'm= 376198	(-) Tax paid= 6095	31237 0	PPF= 0	Sav(B)= 3854		
(-) HRA-rent= 58706	Bal Tax o/s= 2071	35417 0	NSC= 0		HRA Cal'n	
Interest on HBA= 0		27057 0	NSC Int= 0		(a) HRA received= 59217	
(-) Misc= 0		31237 0	UTI/SH/Db= 0		(b1) Rent paid= 84000	
Net Tax'ble Inc'm= 317492		2133 0	Misc= 0		(b2) 10% of Salary= 25294	
		383798	Sav(A)= 84360		(b3) Rent-Salary= 58706	
					(c) 50% of Salary= 126472	
					Whichever is less(a,b,c)= 58706	
Remarks :-						
(a) Gross-salary as per PBR/LPC comes to Rs.383798/- ; but the Gross-salary as per FORM-16 is taken as Rs.376630/-. Hence, excess GS Rs.7168/-						
(b) Rebate of Rs.15000/- allowed on account of PPF ; but no documentary support was available on records.						
(c) Alongwith the I-tax documents, a calculation sheet is attached wherein it is stated that the official had received Rs.56325/- as 40% CPC arrear ; whereas in the PBR an amount of Rs.53008/- has been shown drawn vide bill no.190 dated 26.12.08 as 40% CPC arrear but on scrutiny of the said bill there is neither the name of Sh.Gulshan Kumar Ahuja nor amount of Rs.53008/- has been drawn in the said bill. Hence, the amount of Rs.56325/- has been taken for above calculation purposes.						

61 Sh. Dinesh Chander Dobhal, Supdt		Pg-51	(FY=2008-09) Working Sheet			
Total Salary= 326571	Tot Savings (A)= 100000	Total Salary	Total Saving	Ded'n Ch-IVA	I-Tax Cal'n (M)	
(+) Govt (CPS)= 0	Tot Share/Deb (B)= 10994	16986 0	GPF= 0	Medi clm= 10994	NIL Tax=150000 0	
G-Total Salary= 326571	Bal Tax'bl inc'm= 277851	17679 0	Govt-CPS= 0	Phy Dep= 0	Tax@10%=127850 12785	
(+) Inc - House= 120000	Balance T.I.(R)= 277850	17679 56580	CGEIS= 360	Med Trt= 0	Tax@20%= 0 0	
(+) Inc - NSC int= 0	(-) NIL Tax= 150000	17679 3454	LIC= 0	Edn Lon= 0	Tax@30%= 0 0	
(+) Inc - OthSour= 4000	Final Tax'b Inc= 127850	17679 19440	LIC-PF= 0	Dona'n= 0	Tax on T.I.=277850 12785	
(-) Tpt Allow= 7200	Tax on Tot Inc'm= 12785	17679 0	PLI= 0	Phy Hnd= 0		
(-) Wsh Allow= 0	(+) 2% Edn Cess= 384	17679 0	HBA(P)= 7622	Misc=1 0		
(-) Misc= 0	Tax payable= 13169	24406 0	T-Fee= 0	Misc=2 0		
Tot Gross Inc'm= 443371	(-) Tax paid= 11503	24406 0	PPF= 0	Sav(B)= 10994		
(-) HRA-rent= 0	Bal Tax o/s= 1666	24406 0	NSC= 0			
Interest on HBA= 54526		24406 0	NSC Int= 0			
(-) Misc= 0		24406 0	UTI/SH/Db= 0			
Net Tax'ble Inc'm= 388845		2007 0	Misc= 0			
		326571	Sav(A)= 111982			
Remarks :-						
(a) Gross-salary as per PBR/LPC comes to Rs.326571/- ; but the Gross-salary as per FORM-16 is taken as Rs.310404/-. Hence, less GS Rs.16167/-						

cl/18

65 Sh. Bahadur Singh		LDC	Pg-59	(FY=2008-09) Working Sheet			
Total Salary=	200722	Tot Savings (A)=	20175	Total Salary	Total Saving	Ded'n Ch-IVA	I-Tax Cal'n (M)
(+) Govt (CPS)=	0	Tot Share/Deb (B)=	0	10432	1388	GPF= 18000	Medi clm= 0
G-Total Salary=	200722	Bal Tax'bl inc'm=	175147	11100	2467	Govt-CPS= 0	Phy Dep= 0
(+) Inc - House=	0	Balance T.I.(R)=	175150	11100	26395	CGEIS= 360	Med Trt= 0
(+) Inc - NSC int=	0	(-) NIL Tax=	150000	11100	5000	LIC= 1815	Edn Lon= 0
(+) Inc - Oth Sour=	0	Final Tax'b Inc=	25150	11100	0	LIC-PF= 0	Dona'n= 0
(-) Tpt Allow'=	5400	Tax on Tot Inc'm=	2515	11100	0	PLI= 0	Phy Hnd= 0
(-) Wsh Allow'=	0	(+) 2% Edn Cess=	75	16412	0	HBA(P)= 0	Misc=1 0
(-) Misc=	0	Tax payable=	2590	16412	0	T-Fee= 0	Misc=2 0
Tot Gross Inc'm=	195322	(-) Tax paid=	1280	16412	0	PPF= 0	Sav(B)= 0
(-) HRA-rent=	0	Bal Tax o/s=	1310	16412	0	NSC= 0	
Interest on HBA=	0			16412	0	NSC int= 0	
(-) Misc=	0			16412	0	UTI/Sh/Db= 0	
Net Tax'ble Inc'm=	195322			1068	0	Misc= 0	
			1310				
				200722		Sav(A)= 20175	
Remarks :-							
(a) FORM-16 not made available							

66 Sh. Gursewak Singh, Supdt		Pg-61	(FY=2008-09) Working Sheet				
Total Salary=	302686	Tot Savings (A)=	82720	Total Salary	Total Saving	Ded'n Ch-IVA	I-Tax Cal'n (M)
(+) Govt (CPS)=	0	Tot Share/Deb (B)=	0	16563	55606	GPF= 82000	Medi clm= 0
G-Total Salary=	302686	Bal Tax'bl inc'm=	212766	17238	0	Govt-CPS= 0	Phy Dep= 0
(+) Inc - House=	0	Balance T.I.(R)=	212770	17238	0	CGEIS= 720	Med Trt= 0
(+) Inc - NSC int=	0	(-) NIL Tax=	150000	17238	0	LIC= 0	Edn Lon= 0
(+) Inc - Oth Sour=	0	Final Tax'b Inc=	62770	17238	0	LIC-PF= 0	Dona'n= 0
(-) Tpt Allow'=	7200	Tax on Tot Inc'm=	6277	17238	0	PLI= 0	Phy Hnd= 0
(-) Wsh Allow'=	0	(+) 2% Edn Cess=	188	23942	0	HBA(P)= 0	Misc=1 0
(-) Misc=	0	Tax payable=	6465	23942	0	T-Fee= 0	Misc=2 0
Tot Gross Inc'm=	295486	(-) Tax paid=	1280	23942	0	PPF= 0	Sav(B)= 0
(-) HRA-rent=	0	Bal Tax o/s=	5185	23942	0	NSC= 0	
Interest on HBA=	0			23942	0	NSC int= 0	
(-) Misc=	0			23942	0	UTI/Sh/Db= 0	
Net Tax'ble Inc'm=	295486			675	0	Misc= 0	
			5185				
				302686		Sav(A)= 82720	
Remarks :-							
(a) Gross-salary as per PBR/LPC comes to Rs.302686/- ; but the Gross-salary as per FORM-16 is taken as Rs.295486/- Hence, less GS Rs.43132/-							
G-Tot of Para=195758							

9/17

Part- IICurrent Audit Report

During the course of current audit, 09 audit memo's highlighting various irregularities with recovery of Rs. 114181/- were issued. Department has shown compliance of 2 audit memos (One record memo settled and one memo partially settled) and remaining 08 memos have been incorporated in current audit report.

Details of Current Recovery :-

Memo No's	Total Recoveries (In Rs.)	Amount Recovered/Settled (in Rs.)	Balance (in Rs.)
04	630	0	630
07	35225	0	35225
08 (B)	1930	0	1930
08(C)	19908	0	19908
9	56488	0	56488

The internal audit report has been prepared on the basis of information furnished and made available by Joint C. E. O. /DC South, M. B. Road, Saket, New Delhi .The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and/ of non-information on the part of auditee.



IAO- 15

**PART – II
CURRENT AUDIT REPORT**

**Para No- 01 – Overpayment of Family Planning Allowance to Rs. 630/-
(Ref. Audit Memo No. 04 dated 03/03/2021)**

Vide GOI decision (12) below FR 27 stipulates that “Family Planning Allowance will be related to the Grade Pay corresponding to the post against which he employee concerned will earn Family Planning Allowance. The employee is entitled to the allowance at the rate admissible to the post held at the time of sterilization. This allowance will remain fixed in the entire service. As per GOI instructions no. F. No, 12 (4)/2016- EIII. A dated 7/7/2017 the family planning allowance for adoption of small family norms has been discontinued w.e.f. 1st July, 2017.

On scrutiny of PBR it has been noticed that Sh. Rohtash Kumar, Senior Assistant in the Grade Pay of Rs. 4200 has been paid family planning allowance w.e.f. July 2017 to September 2017 amounting to Rs. 210/- per month. Therefore the total amount for three months @ Rs. 210/- amounting to Rs. 630/- may be recovered after due verification of facts and figures under intimation of audit.

**Para No- 02 – Short deduction of DGEHS subscription amounting to Rs. 35225 /-
(Ref. Audit Memo No. 07 dated 04/03/2021)**

As per Delhi Government Employees Health Scheme, the subscription of DGEHS has been revised with effect from 8/2010 and February 2017 on the basis of Grade Pay/Pay level as detailed given below:-

S.No.	Grade Pay drawn	Rate of monthly Subscription	Rate of monthly subscription w.e.f.01.02.2017
1.	Up to Rs.1650	Rs.50	Rs.100
2.	Rs.1800,1900,2400 and Rs.2800	Rs.125	Rs.250
3.	Rs.4200	Rs.225	Rs.450
4.	Rs.4600,4800,5400 and 6600	Rs.325	Rs.650
5.	Rs.7600 and above	Rs.500	Rs.1000

During the Scrutiny of PBRs for the years 2010-11 to 2017-18 revealed that the department has deducted less amount for DGEHS subscription from the following officers/officials.

S. No.	Name/Designation	Grade Pay	Amount deducted	Amount to be deducted	Diff.	Period	Amount to be recovered
1.	Asha Sharma, H.C.	4600	225	325	100	March,11 to Aug.,14	4200
2.	S.K. Malhotra, H.C	4600	225	325	100	March,11 to Aug.,11	600
3.	Prem Chand, AERO	4600	225	325	100	Aug.,12 to Sep.13	1400
4.	Kusum Lata Ghai, HC	4600	225	325	100	June 12 to Feb.14	2100
5.	Satosh Kr. Goel, HC	4600	225	325	100	March,13 to Feb.,16	3600

[Handwritten signatures and initials]

6.	Moti Lal Bhatia, HC	4600	225 225	325 650	100 425	March,16 to Jan.,17 Feb.17 to Apr.,17	1100 <u>1275</u> 2375
7.	Rohtash Kumar, UDC	4200	125 125	225 450	100 325	Apr.,15 to Sep.16 Feb.17 to Apr.,17	1800 <u>975</u> 2775
8.	Sunil Kumar, UDC	4200	125 125	225 450	100 325	Nov,15 to Jan.17 Feb.17 to Apr.,17	1500 <u>975</u> 2475
9.	Rehnuma, LDC	1900	125	250	125	Feb.17 to Apr.,17	375
10.	K. S. Talwar , S.O.	5400	325	650	325	Feb.17 to Apr.,17	975
11.	Lal Varmoy, SO	5400	325	650	325	Feb.17 to Apr.,17	975
12.	Saraswati, LDC	1900	125	250	125	Feb.17 to Apr.,17	375
13.	Harish Bajaj, SDM (Election)	5400	325	650	325	Feb.17 to Apr.,17	975
14.	Anil Verma , S.O.	5400	325	650	325	Feb.17 to Apr.,17	975
15	K. P. Singh, Gr. III	4200	225	450	225	Feb.17 to Apr.,17	675
16	Kiran Pal, ASO	4600	125 325	325 650	200 325	May.15 to Jan.17 Feb.17 to Apr.,17	4200 <u>975</u> 5175
17	G.P.Yadav,UDC	4200	125	225	100	Oct.15 to Jun.,16	900
18	B.R.Solanki, Gr. III	4600	325	650	325	Feb.17 to Aug.,17	2275
19	Sukesh Negi, Gr. III	4200	225	450	225	Feb.17 to Apr.,17	675
20	Chander Kanta Gaba, Steno	4600	325	650	325	Feb.17 to Apr.,17	975
21	Anoop Kumar, Gr.IV	1900	125	250	125	Feb.17 to Apr.,17	375
	Total						35225

Reasons for less deductions of DGEHS contribution may please be elucidated to audit and necessary steps should be taken to recover the arrear of DGEHS contribution amounting to Rs. 35225/- after due verification of facts and figures under intimation to audit and other similar cases may also be checked and recovery, if any may be made for the audit period.

C/14

Para No 03 –Overpayment of pay and allowances amounting to Rs.21838/-.
(Ref. Audit Memo No. 8 (B) dt. 4/3/2021 & 8(C) dt.9/3/2021)

(A) Sh. Vinod Kumar, UDC (Memo 8B)

On scrutiny of service book and other related records of **Sh.Vinod Kumar, UDC (DOB:3/8/1971;DOA:29/1/1999)** the following discrepancies have been noticed.

As per GOI, MoF order no. F. No.1/1/2008-1C dated 29/01/2009, it is clarified in point No. 4 that in the case of calculation of increments under the revised pay structure as per CCS (RP) Rules 2006, paise should be ignored, but any amount of a rupee or more should be rounded off to next multiple of 10. On scrutiny of service books/PBRs, it is revealed that the increments granted to her are not correct due to incorrect rounding off of amount. The pay of the employee is to be re-fixed as under:

Period	Dept.	Audit
Pay as on 1.7.08	7460+1900	7460+1900
Promoted to the post of Grade III DASS w.e.f.30.07.2008 vide Services III Dept. order No.178 dated 07/07/2008, and joined as UDC w.e.f.30/7/2008.		
Pay fixed w.e.f. 30.07.08 in PB with Grade Pay Rs.2400	7750+2400=10150	7740+2400=10140
Pay after annual inctt. on 01.07.09	8060+2400=10460	8050+2400=10450
Pay after annual inctt. on 01.07.10	8380+2400=10780	8370+2400=10770
Pay after annual inctt. on 01.07.11	8710+2400=11110	8700+2400=11100
Pay after annual inctt. on 01.07.12	9050+2400=11450	9040+2400=11440
Pay after annual inctt. on 01.07.13	9400+2400=11800	9390+2400=11790
Pay after annual inctt. on 01.07.14	9760+2400=12160	9750+2400=12150
Pay after annual inctt. on 01.07.15	10130+2400=12530	10120+2400=12520
Granted NFSG w.e.f.1.07.2016 in PB 2 with Grade Pay 4200 and pay fixed as per option exercised by him as under:-		
Pay after annual inctt. on 1/7/2016	10510+2400=12910	10500+2400=12900
Pay fixed on grant of NFSG /1/7/2016	10900+4200=15100	10890+4200=15090
Pay fixed in Level 6 as per 7 PC	39900	39900
Date of Next Increment	1/7/2017	1/7/2017

The overpayment of **Rs.1930/-** (Annexure A) due to wrong rounding off of pay w.e.f. 30.07.2008 to 30.06.2016 may be recovered from the above employee, after due verification of facts and figures and under intimation to audit.

All similar cases may be reviewed and overpayment if any may be recovered under intimation to audit.



(B) Sh. Naveen Gosain, Adhoc DANICS (Memo 8C)

Sh. Naveen Gosain (DOB:19/8/1971) was initially appointed as Grade II DASS w.e.f. 24/6/1994 and promoted to the post of Grade I DASS w.e.f. 23/8/2002 in the pay scale of Rs.6500-200-10500. On revision of pay as per sixth CPC, his pay was revised and fixed w.e.f. 1/1/2006 @ Rs.13210+4800 considering his existing Basic Pay as Rs.7100 in the pay scale of Rs.6500-200-10500 on actual basis and @ 14330+4800 considering his existing Basic Pay as Rs.7700 on notional basis upto 1/12/2006.

Thereafter he pay was fixed on grant of NFSG w.e.f. 23/8/2006 on completion of 4 years of regular service and the pay fixation is found not in order. The pay of the employee is to be re-fixed as under: -

Period/Particulars	Dept.		Audit	
	Actual	Notional	Actual	Notional
Pay as on 1/7/06 to 22/8/06	13750+4800	14910+4800	13750+4800	14910+4800
Pay fixed on grant NFSG w.e.f. 23/8/2006 to 30/11/06	14310+5400	15600+5400	14310+5400	15510+5400
Pay w.e.f. 1/12/2006		15600+5400		15510+5400
Pay after annual inctt on 1/7/2007		16230+5400		16140+5400
Pay after annual inctt on 1.7.08		16880+5400		16790+5400
Pay after annual inctt. on 01.07.09		17550+5400		17460+5400
Pay after annual inctt. on 01.07.10		18240+5400		18150+5400
Pay after annual inctt. on 01.07.11		18950+5400		18860+5400
Pay after annual inctt. on 01.07.12		19680+5400		19590+5400
Promoted as ad-hoc DANICS w.e.f. 21.11.2012 and pay fixed as under:-				
Pay fixed w.e.f. 21.11.12		20440+5400		20340+5400
Pay after annual inctt. on 01.07.13		21220+5400		21120+5400
Pay after annual inctt. on 01.07.14		22020+5400		21920+5400
Pay after annual inctt. on 01.07.15		22850+5400		22740+5400
Granted NFSG w.e.f. 1.07.2016 in PB 2 with Grade Pay 4200 and pay fixed as per option exercised by him as under:-				
Pay fixed in Level 6 as per 7 PC		73200		73200
Date of Next Increment		1/7/2016		1/7/2016

The overpayment of **Rs.19908/-** (Annexure B) due to wrong pay fixation may be recovered and from the above employee, after due verification of facts and figures and under intimation to audit.

All similar cases may be reviewed and overpayment if any may be recovered under intimation to audit.

C/12

Para No- 04 –Irregular payment of Transport Allowance amounting to Rs. 56,488/-.
(Ref. Audit Memo No. 9 dated 8/3/2021)

As per the order of the office of the Chef Electoral Officer, Delhi letter no.F.CEO/P&I/767/2015/44833-49 dated 04.09.2015, the administrative department may ensure that the hiring charges are within the limit prescribed by FD and no Transport allowance will be paid to the user of vehicles.

During scrutiny of Pay Bill Registers of the office of the SDM, Election (South) and record relating to vehicles hired for SDM (E), it was noticed that the office of DEO(S) provided the vehicle to Sh. D.S. Meena, SDM (E) during the period w.e.f October, 2015 to May, 2016 and paid Transport Allowance @Rs.7008/- per month from 10/2015 to 03/2016 and Rs.7200/- for the month of April and May, 2016 amounting to Rs. 56,448/- which is irregular.

The overpayment of Rs. 56488/- as Transport Allowance may be recovered after due verification of facts & figures under intimation to audit.

Para. -05 Verification of remittance.

(Ref. Letter Dt. 2/3/2021)

Few remittances were required to be verified from the PAO-01. A letter dated 2/3/2021 was issued to PAO-02 requesting for verification of remittance. But it was observed that remittance against Sl. No 02 and 4 have not been verified by Pay and Accounts Office. It is stressed now that efforts may be made to verify the remittance as mentioned at Sl. No2 and 4 of the IAO Letter and outcome may be informed to the audit.



(Rajalakshmi Francis)

IAO-15

**PART III
TEST AUDIT NOTE**

TAN 1:-Verification of qualifying Service and Inclusion of Aadhar (Unique Identification) number in Service Book of Government Servants and non-verification of Service from concerned PAO.

(Ref. Audit Memo No. 02 dated 02/03/2021)

As per Rule 32 of CCS (Pension) Rules, on completion of 18years or 5 years before the date of retirement, whichever is earlier, verification of services of the Government servant concerned should be completed and a certificate of verification issued to him in the prescribed form (Form 24). The Certificate will contain the period of qualifying service determined up to that period. On scrutiny of Service Books, it has been observed that no service book has been sent to concern PAO to obtain this certificate.

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

The entry of Aadhaar Number has also to be made in the Service Book of staff as per instructions circulated by the Pr. Secretary (Finance), Finance Department, Govt. of NCT of Delhi vide letter No.F.3(03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015.

TAN 2:- Non- Maintenance of LTC Register

(Ref. Audit Memo No. 03 dated 02/03/2021)

While reviewing the records and files, it has been observed that LTC advance register has not been maintained. In absence of the essential record it could not be verified whether the official has submitted their claim within the stipulated time or not. If the employee has taken LTC advance but he has not submitted his claim within one month from the date of return journey, the outstanding advance will be recovered in one lumpsum and the claim will be treated as one where no advance is sanctioned.

Further, penal interest at the rate of 2% over GPF interest on the advance from the date of drawl to the date of recovery will be charged.

When no advance is taken, claim should be submitted within three months from the data of drawl to the date of recovery will be forfeited.

S. No.	Bill No. & Date of advance/ Final bill	Name & designation of govt. servant	Block Year	Place of visit	For Whom Claimed	Amt. of Adv-ance /Final Claim	Bill No. & Date of adjust-ment	Date of receipt of claim	Gross Amt. of bill	Net Amt.	Remarks
1	2	3	4	5	6	7	8	9	10	11	12

1. Entries 1. Entries of advance bill should be made in red ink.
2. In case of Final Claim where no advance has been drawn, columns (1) to (7) only need to be filled.






e/10

3. In case of adjustment bill, Columns (9) to (12) against the S. No. of the advance bill should be filled up while passing the net claim.
4. If net amount of the adjustment bill is for minus amount, particulars of the recovery of the balance should be indicated in Columns (12)

Necessary steps may be taken to rectify the above observations

TAN 3:- Cash Security deposit / Fidelity Bond of Cashier
(Ref. Audit Memo No. 05 dated 03/03/2021)

As per Rule 275 of GFR, every Government Servant who actually handles cash shall require to furnish security/Fidelity Bond for such amount and in such form as Central government, or an administrator may prescribe and to execute a security/Fidelity bond. As per rule 275(3) of GFR – in cases where the said security is furnished in the form of cash, the security bond should be executed in Form GFR-30, and, in case where the said security is furnished in the form of fidelity bond, the security bond should be in form GFR-31.

But during the course of audit, it was found that the cashier of this office who was entrusted with the custody of cash has not furnished the security bond as required under GFR.

Necessary steps may please be taken to execute the security bond by the cashier immediately to safeguard the govt. money under intimation to the audit.

TAN 4:- Discrepancies in Pay Bill Register
(Ref. Audit Memo No. 06 dated 02/03/2021)

During test-check of Pay Bill Register for the audit period 2010-11 to 2017-18 revealed following irregularities in PBR:

1. **Incomplete personal information** – The mandatory information/details of the officials (which were required to be written on the upper part of each page) were not found filled completely in the PBR. Apart from the name and PF No, the other details like pay-scales, grade pay, designations, address, DOB, DOJ, DOS, details of loan/advances/refunds, etc. were not written in the PBR.
2. **Non-verifications of totals** – Vertical-totals of the columns were also not recorded in the PBR for the Audit period and Horizontal-totals has not been verified by the DDO for 2010-11 and 2017-18 . Needful may be done now and shown to audit.
3. **Balance of advances not brought-forwarded** – Balance of advances were **not** shown brought-forwarded to the current year with its number of instalments. Needful may be done and shown to audit.
4. **Abstract not filled**(GAR-18):- Abstract in the PBR have not been attested by the DDO for 2010-11 to 2017-18. Need full may be done and shown to audit.
5. **NPS PBR**- No separate PBR for NPS has been maintained by this office.



6. **Cutting and Overwriting:-** The cutting and overwriting have not been attested.

7. **Page Counting Certificate:-** No page counting certificate has been written on the first page of PBR and not attested by DDO.

Necessary steps may be taken to rectify the above observations.



IAO- 15



C/B

Handwritten notes: *Handwritten notes*

Due drawn statemet for the period 1/12/2006 to 31/12/2015 in r/o Sh. Naveen Gosain, Ad-hoc DANICS

Period		Amount Due						Amount Drawn						Reco
From	To	Pay	G. PAY	D.A.	H.R.A.	TOTAL	Pay	G.Pay	D.A.	H.R.A.	TOTAL	very		
1-Dec-06	31-Dec-06	15510	5400	418	6273	27601	15600	5400	420	6300	27720	119		
1-Jan-07	31-Jan-07	15510	5400	1255	6273	28438	15600	5400	1260	6300	28560	122		
1-Feb-07	28-Feb-07	15510	5400	1255	6273	28438	15600	5400	1260	6300	28560	122		
1-Mar-07	31-Mar-07	15510	5400	1255	6273	28438	15600	5400	1260	6300	28560	122		
1-Apr-07	30-Apr-07	15510	5400	1255	6273	28438	15600	5400	1260	6300	28560	122		
1-May-07	31-May-07	15510	5400	1255	6273	28438	15600	5400	1260	6300	28560	122		
1-Jun-07	30-Jun-07	15510	5400	1255	6273	28438	15600	5400	1260	6300	28560	122		
1-Jul-07	31-Jul-07	16140	5400	1939	6462	29941	16230	5400	1947	6489	30066	125		
1-Aug-07	31-Aug-07	16140	5400	1939	6462	29941	16230	5400	1947	6489	30066	125		
1-Sep-07	30-Sep-07	16140	5400	1939	6462	29941	16230	5400	1947	6489	30066	125		
1-Oct-07	31-Oct-07	16140	5400	1939	6462	29941	16230	5400	1947	6489	30066	125		
1-Nov-07	30-Nov-07	16140	5400	1939	6462	29941	16230	5400	1947	6489	30066	125		
1-Dec-07	31-Dec-07	16140	5400	1939	6462	29941	16230	5400	1947	6489	30066	125		
1-Jan-08	31-Jan-08	16140	5400	2585	6462	30587	16230	5400	2596	6489	30715	128		
1-Feb-08	28-Feb-08	16140	5400	2585	6462	30587	16230	5400	2596	6489	30715	128		
1-Mar-08	31-Mar-08	16140	5400	2585	6462	30587	16230	5400	2596	6489	30715	128		
1-Apr-08	30-Apr-08	16140	5400	2585	6462	30587	16230	5400	2596	6489	30715	128		
1-May-08	31-May-08	16140	5400	2585	6462	30587	16230	5400	2596	6489	30715	128		
1-Jun-08	30-Jun-08	16140	5400	2585	6462	30587	16230	5400	2596	6489	30715	128		
1-Jul-08	31-Jul-08	16790	5400	3550	6657	32397	16880	5400	3565	6684	32529	132		
1-Aug-08	31-Aug-08	16790	5400	3550	6657	32397	16880	5400	3565	6684	32529	132		
1-Sep-08	30-Sep-08	16790	5400	3550	6657	32397	16880	5400	3565	6684	32529	132		
1-Oct-08	31-Oct-08	16790	5400	3550	6657	32397	16880	5400	3565	6684	32529	132		
1-Nov-08	30-Nov-08	16790	5400	3550	6657	32397	16880	5400	3565	6684	32529	132		
1-Dec-08	31-Dec-08	16790	5400	4882	6657	33729	16880	5400	4902	6684	33866	137		
1-Jan-09	28-Feb-09	16790	5400	4882	6657	33729	16880	5400	4902	6684	33866	137		
1-Mar-09	31-Mar-09	16790	5400	4882	6657	33729	16880	5400	4902	6684	33866	137		
1-Apr-09	30-Apr-09	16790	5400	4882	6657	33729	16880	5400	4902	6684	33866	137		
1-May-09	31-May-09	16790	5400	4882	6657	33729	16880	5400	4902	6684	33866	137		
1-Jun-09	30-Jun-09	16790	5400	4882	6657	33729	16880	5400	4902	6684	33866	137		

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1-Jul-09	31-Jul-09	17460	5400	6172	6858	35890	17550	5400	6197	6885	36032	142
1-Aug-09	31-Aug-09	17460	5400	6172	6858	35890	17550	5400	6197	6885	36032	142
1-Sep-09	30-Sep-09	17460	5400	6172	6858	35890	17550	5400	6197	6885	36032	142
1-Oct-09	31-Oct-09	17460	5400	6172	6858	35890	17550	5400	6197	6885	36032	142
1-Nov-09	30-Nov-09	17460	5400	6172	6858	35890	17550	5400	6197	6885	36032	142
1-Dec-09	31-Dec-09	17460	5400	6172	6858	35890	17550	5400	6197	6885	36032	142
1-Jan-10	31-Jan-10	17460	5400	8001	6858	37719	17550	5400	8033	6885	37868	149
1-Feb-10	28-Feb-10	17460	5400	8001	6858	37719	17550	5400	8033	6885	37868	149
1-Mar-10	31-Mar-10	17460	5400	8001	6858	37719	17550	5400	8033	6885	37868	149
1-Apr-10	30-Apr-10	17460	5400	8001	6858	37719	17550	5400	8033	6885	37868	149
1-May-10	31-May-10	17460	5400	8001	6858	37719	17550	5400	8033	6885	37868	149
1-Jun-10	30-Jun-10	17460	5400	8001	6858	37719	17550	5400	8033	6885	37868	149
1-Jul-10	31-Jul-10	18150	5400	10598	7065	41213	18240	5400	10638	7092	41370	157
1-Aug-10	31-Aug-10	18150	5400	10598	7065	41213	18240	5400	10638	7092	41370	157
1-Sep-10	30-Sep-10	18150	5400	10598	7065	41213	18240	5400	10638	7092	41370	157
1-Oct-10	31-Oct-10	18150	5400	10598	7065	41213	18240	5400	10638	7092	41370	157
1-Nov-10	30-Nov-10	18150	5400	10598	7065	41213	18240	5400	10638	7092	41370	157
1-Dec-10	31-Dec-10	18150	5400	10598	7065	41213	18240	5400	10638	7092	41370	157
1-Jan-11	31-Jan-11	18150	5400	12011	7065	42626	18240	5400	12056	7092	42788	162
1-Feb-11	28-Feb-11	18150	5400	12011	7065	42626	18240	5400	12056	7092	42788	162
1-Mar-11	31-Mar-11	18150	5400	12011	7065	42626	18240	5400	12056	7092	42788	162
1-Apr-11	30-Apr-11	18150	5400	12011	7065	42626	18240	5400	12056	7092	42788	162
1-May-11	31-May-11	18150	5400	12011	7065	42626	18240	5400	12056	7092	42788	162
1-Jun-11	30-Jun-11	18150	5400	12011	7065	42626	18240	5400	12056	7092	42788	162
1-Jul-11	31-Jul-11	18860	5400	14071	7278	45609	18950	5400	14123	7305	45778	169
1-Aug-11	31-Aug-11	18860	5400	14071	7278	45609	18950	5400	14123	7305	45778	169
1-Sep-11	30-Sep-11	18860	5400	14071	7278	45609	18950	5400	14123	7305	45778	169
1-Oct-11	31-Oct-11	18860	5400	14071	7278	45609	18950	5400	14123	7305	45778	169
1-Nov-11	30-Nov-11	18860	5400	14071	7278	45609	18950	5400	14123	7305	45778	169
1-Dec-11	31-Dec-11	18860	5400	14071	7278	45609	18950	5400	14123	7305	45778	169
1-Jan-12	31-Jan-12	18860	5400	15769	7278	47307	18950	5400	15828	7305	47483	176
1-Feb-12	29-Feb-12	18860	5400	15769	7278	47307	18950	5400	15828	7305	47483	176
1-Mar-12	31-Mar-12	18860	5400	15769	7278	47307	18950	5400	15828	7305	47483	176
1-Apr-12	30-Apr-12	18860	5400	15769	7278	47307	18950	5400	15828	7305	47483	176

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1-May-12	31-May-12	18860	5400	15769	7278	47307	18950	5400	15828	7305	47483	176
1-Jun-12	30-Jun-12	18860	5400	15769	7278	47307	18950	5400	15828	7305	47483	176
1-Jul-12	31-Jul-12	19590	5400	17993	7497	50480	19680	5400	18058	7524	50662	182
1-Aug-12	31-Aug-12	19590	5400	17993	7497	50480	19680	5400	18058	7524	50662	182
1-Sep-12	30-Sep-12	19590	5400	17993	7497	50480	19680	5400	18058	7524	50662	182
1-Oct-12	31-Oct-12	19590	5400	17993	7497	50480	19680	5400	18058	7524	50662	182
1-Nov-12	20-Nov-12	13060	3600	11995	4998	33653	13120	3600	12038	5016	33774	121
21-Nov-12	30-Nov-12	6780	1800	6178	2574	17332	6813	1800	6201	2584	17398	66
1-Dec-12	31-Dec-12	20340	5400	18533	7722	51995	20440	5400	18605	7752	52197	202
1-Jan-13	31-Jan-13	20340	5400	20592	7722	54054	20440	5400	20672	7752	54264	210
1-Feb-13	28-Feb-13	20340	5400	20592	7722	54054	20440	5400	20672	7752	54264	210
1-Mar-13	31-Mar-13	20340	5400	20592	7722	54054	20440	5400	20672	7752	54264	210
1-Apr-13	30-Apr-13	20340	5400	20592	7722	54054	20440	5400	20672	7752	54264	210
1-May-13	31-May-13	20340	5400	20592	7722	54054	20440	5400	20672	7752	54264	210
1-Jun-13	30-Jun-13	20340	5400	20592	7722	54054	20440	5400	20672	7752	54264	210
1-Jul-13	31-Jul-13	21120	5400	23868	7956	58344	21220	5400	23958	7986	58564	220
1-Aug-13	31-Aug-13	21120	5400	23868	7956	58344	21220	5400	23958	7986	58564	220
1-Sep-13	30-Sep-13	21120	5400	23868	7956	58344	21220	5400	23958	7986	58564	220
1-Oct-13	31-Oct-13	21120	5400	23868	7956	58344	21220	5400	23958	7986	58564	220
1-Nov-13	30-Nov-13	21120	5400	23868	7956	58344	21220	5400	23958	7986	58564	220
1-Dec-13	31-Dec-13	21120	5400	23868	7956	58344	21220	5400	23958	7986	58564	220
1-Jan-14	31-Jan-14	21120	5400	26520	7956	60996	21220	5400	26620	7986	61226	230
1-Feb-14	28-Feb-14	21120	5400	26520	7956	60996	21220	5400	26620	7986	61226	230
1-Mar-14	31-Mar-14	21120	5400	26520	7956	60996	21220	5400	26620	7986	61226	230
1-Apr-14	30-Apr-14	21120	5400	26520	7956	60996	21220	5400	26620	7986	61226	230
1-May-14	31-May-14	21120	5400	26520	7956	60996	21220	5400	26620	7986	61226	230
1-Jun-14	30-Jun-14	21120	5400	26520	7956	60996	21220	5400	26620	7986	61226	230
1-Jul-14	31-Jul-14	21920	5400	29232	8196	64748	22020	5400	29339	8226	64985	237
1-Aug-14	31-Aug-14	21920	5400	29232	8196	64748	22020	5400	29339	8226	64985	237
1-Sep-14	30-Sep-14	21920	5400	29232	8196	64748	22020	5400	29339	8226	64985	237
1-Oct-14	31-Oct-14	21920	5400	29232	8196	64748	22020	5400	29339	8226	64985	237
1-Nov-14	30-Nov-14	21920	5400	29232	8196	64748	22020	5400	29339	8226	64985	237
1-Dec-14	31-Dec-14	21920	5400	29232	8196	64748	22020	5400	29339	8226	64985	237
1-Jan-15	31-Jan-15	21920	5400	30872	8196	66388	22020	5400	30985	8226	66631	243

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1-Feb-15	28-Feb-15	21920	5400	30872	8196	66388	22020	5400	30985	8226	66631	243
1-Mar-15	31-Mar-15	21920	5400	30872	8196	66388	22020	5400	30985	8226	66631	243
1-Apr-15	30-Apr-15	21920	5400	30872	8196	66388	22020	5400	30985	8226	66631	243
1-May-15	31-May-15	21920	5400	30872	8196	66388	22020	5400	30985	8226	66631	243
1-Jun-15	30-Jun-15	21920	5400	30872	8196	66388	22020	5400	30985	8226	66631	243
1-Jul-15	31-Jul-15	22740	5400	33487	8442	70069	22850	5400	33618	8475	70343	274
1-Aug-15	31-Aug-15	22740	5400	33487	8442	70069	22850	5400	33618	8475	70343	274
1-Sep-15	30-Sep-15	22740	5400	33487	8442	70069	22850	5400	33618	8475	70343	274
1-Oct-15	31-Oct-15	22740	5400	33487	8442	70069	22850	5400	33618	8475	70343	274
1-Nov-15	30-Nov-15	22740	5400	33487	8442	70069	22850	5400	33618	8475	70343	274
1-Dec-15	31-Dec-15	22740	5400	33487	8442	70069	22850	5400	33618	8475	70343	274
Total		2050870	588600	1581520	791841	5012831	2061113	588600	1587518	794914	5032145	19314

1-Jan-16	31-Jan-16				8442	8442				8475	8475	33
1-Feb-16	28-Feb-16				8442	8442				8475	8475	33
1-Mar-16	31-Mar-16				8442	8442				8475	8475	33
1-Apr-16	30-Apr-16				8442	8442				8475	8475	33
1-May-16	31-May-16				8442	8442				8475	8475	33
1-Jun-16	30-Jun-16				8442	8442				8475	8475	33
1-Jul-16	31-Jul-16				8697	8697				8730	8730	33
1-Aug-16	31-Aug-16				8697	8697				8730	8730	33
1-Sep-16	30-Sep-16				8697	8697				8730	8730	33
1-Oct-16	31-Oct-16				8697	8697				8730	8730	33
1-Nov-16	30-Nov-16				8697	8697				8730	8730	33
1-Dec-16	31-Dec-16				8697	8697				8730	8730	33
1-Jan-17	31-Jan-17				8697	8697				8730	8730	33
1-Feb-17	28-Feb-17				8697	8697				8730	8730	33
1-Mar-17	31-Mar-17				8697	8697				8730	8730	33
1-Apr-17	30-Apr-17				8697	8697				8730	8730	33
1-May-17	31-May-17				8697	8697				8730	8730	33
1-Jun-17	30-Jun-17				8697	8697				8730	8730	33
Total												594
Total Recovery											19908	

Total Recovery

CPY

Due Drawn statement in r/o Sh. Vinod Kumar, UDC

Period		Amount Due						Amount Drawn						Recovery
From	To	Pay	G. PAY	D.A.	H.R.A.	TOTAL	Pay	G. Pay	D.A.	H.R.A.	TOTAL	TOTAL	Recovery	
30-Jul-08	31-Jul-08	499	123	100	187	909	500	123	100	187	910	910	1	
1-Aug-08	31-Aug-08	7740	2400	1622	3042	14804	7750	2400	1624	3045	14819	14819	15	
1-Sep-08	30-Sep-08	7740	2400	1622	3042	14804	7750	2400	1624	3045	14819	14819	15	
1-Oct-08	31-Oct-08	7740	2400	1622	3042	14804	7750	2400	1624	3045	14819	14819	15	
1-Nov-08	30-Nov-08	7740	2400	1622	3042	14804	7750	2400	1624	3045	14819	14819	15	
1-Dec-08	31-Dec-08	7740	2400	1622	3042	14804	7750	2400	1624	3045	14819	14819	15	
1-Jan-09	31-Jan-09	7740	2400	2231	3042	15413	7750	2400	2233	3045	15428	15428	15	
1-Feb-09	28-Feb-09	7740	2400	2231	3042	15413	7750	2400	2233	3045	15428	15428	15	
1-Mar-09	31-Mar-09	7740	2400	2231	3042	15413	7750	2400	2233	3045	15428	15428	15	
1-Apr-09	30-Apr-09	7740	2400	2231	3042	15413	7750	2400	2233	3045	15428	15428	15	
1-May-09	31-May-09	7740	2400	2231	3042	15413	7750	2400	2233	3045	15428	15428	15	
1-Jun-09	30-Jun-09	7740	2400	2231	3042	15413	7750	2400	2233	3045	15428	15428	15	
1-Jul-09	31-Jul-09	8050	2400	2822	3135	16407	8060	2400	2824	3138	16422	16422	15	
1-Aug-09	31-Aug-09	8050	2400	2822	3135	16407	8060	2400	2824	3138	16422	16422	15	
1-Sep-09	30-Sep-09	8050	2400	2822	3135	16407	8060	2400	2824	3138	16422	16422	15	
1-Oct-09	31-Oct-09	8050	2400	2822	3135	16407	8060	2400	2824	3138	16422	16422	15	
1-Nov-09	30-Nov-09	8050	2400	2822	3135	16407	8060	2400	2824	3138	16422	16422	15	
1-Dec-09	31-Dec-09	8050	2400	2822	3135	16407	8060	2400	2824	3138	16422	16422	15	
1-Jan-10	31-Jan-10	8050	2400	3658	3135	17243	8060	2400	3661	3138	17259	17259	16	
1-Feb-10	28-Feb-10	8050	2400	3658	3135	17243	8060	2400	3661	3138	17259	17259	16	
1-Mar-10	31-Mar-10	8050	2400	3658	3135	17243	8060	2400	3661	3138	17259	17259	16	
1-Apr-10	30-Apr-10	8050	2400	3658	3135	17243	8060	2400	3661	3138	17259	17259	16	
1-May-10	31-May-10	8050	2400	3658	3135	17243	8060	2400	3661	3138	17259	17259	16	
1-Jun-10	30-Jun-10	8050	2400	3658	3135	17243	8060	2400	3661	3138	17259	17259	16	
1-Jul-10	31-Jul-10	8370	2400	4847	3231	18848	8380	2400	4851	3234	18865	18865	17	
1-Aug-10	31-Aug-10	8370	2400	4847	3231	18848	8380	2400	4851	3234	18865	18865	17	
1-Sep-10	30-Sep-10	8370	2400	4847	3231	18848	8380	2400	4851	3234	18865	18865	17	
1-Oct-10	31-Oct-10	8370	2400	4847	3231	18848	8380	2400	4851	3234	18865	18865	17	
1-Nov-10	30-Nov-10	8370	2400	4847	3231	18848	8380	2400	4851	3234	18865	18865	17	
1-Dec-10	31-Dec-10	8370	2400	4847	3231	18848	8380	2400	4851	3234	18865	18865	17	
1-Jan-11	31-Jan-11	8370	2400	5493	3231	19494	8380	2400	5498	3234	19512	19512	18	

2/3

1-Feb-11	28-Feb-11	8370	2400	5493	3231	19494	8380	2400	5498	3234	19512	18
1-Mar-11	31-Mar-11	8370	2400	5493	3231	19494	8380	2400	5498	3234	19512	18
1-Apr-11	30-Apr-11	8370	2400	5493	3231	19494	8380	2400	5498	3234	19512	18
1-May-11	31-May-11	8370	2400	5493	3231	19494	8380	2400	5498	3234	19512	18
1-Jun-11	30-Jun-11	8370	2400	5493	3231	19494	8380	2400	5498	3234	19512	18
1-Jul-11	31-Jul-11	8700	2400	6438	3330	20868	8710	2400	6444	3333	20887	19
1-Aug-11	31-Aug-11	8700	2400	6438	3330	20868	8710	2400	6444	3333	20887	19
1-Sep-11	30-Sep-11	8700	2400	6438	3330	20868	8710	2400	6444	3333	20887	19
1-Oct-11	31-Oct-11	8700	2400	6438	3330	20868	8710	2400	6444	3333	20887	19
1-Nov-11	30-Nov-11	8700	2400	6438	3330	20868	8710	2400	6444	3333	20887	19
1-Dec-11	31-Dec-11	8700	2400	6438	3330	20868	8710	2400	6444	3333	20887	19
1-Jan-12	31-Jan-12	8700	2400	7215	3330	21645	8710	2400	7222	3333	21665	20
1-Feb-12	29-Feb-12	8700	2400	7215	3330	21645	8710	2400	7222	3333	21665	20
1-Mar-12	31-Mar-12	8700	2400	7215	3330	21645	8710	2400	7222	3333	21665	20
1-Apr-12	30-Apr-12	8700	2400	7215	3330	21645	8710	2400	7222	3333	21665	20
1-May-12	31-May-12	8700	2400	7215	3330	21645	8710	2400	7222	3333	21665	20
1-Jun-12	30-Jun-12	8700	2400	7215	3330	21645	8710	2400	7222	3333	21665	20
1-Jul-12	31-Jul-12	9040	2400	8237	3432	23109	9050	2400	8244	3435	23129	20
1-Aug-12	31-Aug-12	9040	2400	8237	3432	23109	9050	2400	8244	3435	23129	20
1-Sep-12	30-Sep-12	9040	2400	8237	3432	23109	9050	2400	8244	3435	23129	20
1-Oct-12	31-Oct-12	9040	2400	8237	3432	23109	9050	2400	8244	3435	23129	20
1-Nov-12	30-Nov-12	9040	2400	8237	3432	23109	9050	2400	8244	3435	23129	20
1-Dec-12	31-Dec-12	9040	2400	8237	3432	23109	9050	2400	8244	3435	23129	20
1-Jan-13	31-Jan-13	9040	2400	9152	3432	24024	9050	2400	9160	3435	24045	21
1-Feb-13	28-Feb-13	9040	2400	9152	3432	24024	9050	2400	9160	3435	24045	21
1-Mar-13	31-Mar-13	9040	2400	9152	3432	24024	9050	2400	9160	3435	24045	21
1-Apr-13	30-Apr-13	9040	2400	9152	3432	24024	9050	2400	9160	3435	24045	21
1-May-13	31-May-13	9040	2400	9152	3432	24024	9050	2400	9160	3435	24045	21
1-Jun-13	30-Jun-13	9040	2400	9152	3432	24024	9050	2400	9160	3435	24045	21
1-Jul-13	31-Jul-13	9390	2400	10611	3537	25938	9400	2400	10620	3540	25960	22
1-Aug-13	31-Aug-13	9390	2400	10611	3537	25938	9400	2400	10620	3540	25960	22
1-Sep-13	30-Sep-13	9390	2400	10611	3537	25938	9400	2400	10620	3540	25960	22
1-Oct-13	31-Oct-13	9390	2400	10611	3537	25938	9400	2400	10620	3540	25960	22
1-Nov-13	30-Nov-13	9390	2400	10611	3537	25938	9400	2400	10620	3540	25960	22

CP2

1-Dec-13	31-Dec-13	9390	2400	10611	3537	25938	9400	2400	10620	3540	25960	22
1-Jan-14	31-Jan-14	9390	2400	11790	3537	27117	9400	2400	11800	3540	27140	23
1-Feb-14	28-Feb-14	9390	2400	11790	3537	27117	9400	2400	11800	3540	27140	23
1-Mar-14	31-Mar-14	9390	2400	11790	3537	27117	9400	2400	11800	3540	27140	23
1-Apr-14	30-Apr-14	9390	2400	11790	3537	27117	9400	2400	11800	3540	27140	23
1-May-14	31-May-14	9390	2400	11790	3537	27117	9400	2400	11800	3540	27140	23
1-Jun-14	30-Jun-14	9390	2400	11790	3537	27117	9400	2400	11800	3540	27140	23
1-Jul-14	31-Jul-14	9750	2400	13001	3645	28796	9760	2400	13011	3648	28819	23
1-Aug-14	31-Aug-14	9750	2400	13001	3645	28796	9760	2400	13011	3648	28819	23
1-Sep-14	30-Sep-14	9750	2400	13001	3645	28796	9760	2400	13011	3648	28819	23
1-Oct-14	31-Oct-14	9750	2400	13001	3645	28796	9760	2400	13011	3648	28819	23
1-Nov-14	30-Nov-14	9750	2400	13001	3645	28796	9760	2400	13011	3648	28819	23
1-Dec-14	31-Dec-14	9750	2400	13001	3645	28796	9760	2400	13011	3648	28819	23
1-Jan-15	31-Jan-15	9750	2400	13730	3645	29525	9760	2400	13741	3648	29549	24
1-Feb-15	28-Feb-15	9750	2400	13730	3645	29525	9760	2400	13741	3648	29549	24
1-Mar-15	31-Mar-15	9750	2400	13730	3645	29525	9760	2400	13741	3648	29549	24
1-Apr-15	30-Apr-15	9750	2400	13730	3645	29525	9760	2400	13741	3648	29549	24
1-May-15	31-May-15	9750	2400	13730	3645	29525	9760	2400	13741	3648	29549	24
1-Jun-15	30-Jun-15	9750	2400	13730	3645	29525	9760	2400	13741	3648	29549	24
1-Jul-15	31-Jul-15	10120	2400	14899	3756	31175	10130	2400	14911	3759	31200	25
1-Aug-15	31-Aug-15	10120	2400	14899	3756	31175	10130	2400	14911	3759	31200	25
1-Sep-15	30-Sep-15	10120	2400	14899	3756	31175	10130	2400	14911	3759	31200	25
1-Oct-15	31-Oct-15	10120	2400	14899	3756	31175	10130	2400	14911	3759	31200	25
1-Nov-15	30-Nov-15	10120	2400	14899	3756	31175	10130	2400	14911	3759	31200	25
1-Dec-15	31-Dec-15	10120	2400	14899	3756	31175	10130	2400	14911	3759	31200	25
Total											1744	(A)

1-Jan-16	31-Jan-16	10120	2400	14899	3756	31175	10130	2400	14911	3759	31200	25
1-Feb-16	28-Feb-16	10120	2400	14899	3756	31175	10130	2400	14911	3759	31200	25
1-Mar-16	31-Mar-16	10120	2400	14899	3756	31175	10130	2400	14911	3759	31200	25
1-Apr-16	30-Apr-16	10120	2400	14899	3756	31175	10130	2400	14911	3759	31200	25
1-May-16	31-May-16	10120	2400	14899	3756	31175	10130	2400	14911	3759	31200	25
1-Jun-16	30-Jun-16	10120	2400	14899	3756	31175	10130	2400	14911	3759	31200	25
1-Jul-16	31-Jul-16				3870	3870				3873	3873	3

