

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

Sub: - Internal Audit report on accounts of office of the District Election Officer, District (South West), Old Terminal Tax Building, Kapashera, New Delhi-37 for the period 2010-11 to 2016-17.

**INTRODUCTION**

The accounts of office of the District Election Officer, District (South West), Old Terminal Tax Building, Kapashera, New Delhi-37 for the period 2010-11 to 2016-17 were test audited by the Audit Party No- XXIII during the period 27.02.2018 to 13.03.2018 (10 working days) comprising of Shri A.K. Bhatt, I.A.O, Smt. Vidya Rani, AAO and Sh. Mohan Lal, UDC

**AIMS AND OBJECTIVES**

The Jt. Chief Electoral Officer (South-West) came into existence w.e.f. 01-07-1999. The designation of Jt. Chief Electoral Officer was changed as District Election Officer in accordance to the notification of Election Commission of India vide no. 508/DL/2003 duly endorsed vide Jt. CEO (A) letter no. CEO/B&A/109(80)/99/39890-904 dated 12-10-2004. As far as District Election Office South-West is concern, it contains the 07 Assembly Constituencies at present (AC-31 to AC-37) earlier on before May-2015 it had 08 Assembly Constituencies (AC-32 to AC-39). The main object of this office is to provide the error free Electoral-Roll for the electors of this District and issue of Identity Card (Election Card) to them as prescribed by the Election Commission of India.

- Preparation and printing of Photo Electoral-Roll.
- Issue of Elector's Photo Identity Cards (EPIC).
- Conducting the Delhi Assembly Election in District South-West.

Head of Department

**HOO**

S.No.	Name of the Officer with Designation	Period
1.	Sh. S.D.Windlesh, SDM Election	30.03.2010 to 30.04.2010
2.	Sh. V.K.Rao, Accounts Officer	12.05.2010 to 20.06.2010
3.	Sh. R.K.Lalwatt, SDM Election	05.07.2010 to 30.04.2011
4.	Sh. B.S.Jaglan, ADM Distt. SW	23.05.2011 to 22.08.2011
5.	Sh. J.B.Singh, SDM Election	23.08.2011 to 04.01.2013

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6.	Sh. Subhash, SDM Election	03.01.2013 to 01.09.2014
7.	Sh. Krishan Kumar, SDM Election	09.09.2014 to 13.05.2016
8.	Sh. Arun Kumar, SDM Election	01.06.2016 to 24.11.2016
9.	Ms. Geeta Thakur, SDM Election (on diverted capacity for Spl. Summary Revision)	25.11.2016 to 10.01.2017
10.	Sh. Arun Kumar, SDM HQ/Election	12.01.2017 to 18.08.2017
11.	Ms. Anupma Chakravorty, SDM Election	19.08.2017 till date

**DRAWING & DISBURSING OFFICER (DDO)**

1.	Sh. Unmesh Pahare, Supdt. Election	21.01.2010 to 10.09.2010
2.	Sh. Satinder Malik, Supdt. Election	23.05.2011 to 06.01.2012
3.	Sh. Sudhakar Panikar, Supdt. Election	07.01.2012 to 14.06.2012
4.	Ms. Deepak Sehgal, Supdt. Election	15.06.2012 to 30.10.2012
5.	Sh. Suchet Singh, Supdt. Election	31.10.2012 to 13.10.2014
6.	Sh. R.K.Meena, Supdt. Election	14.10.2014 to 07.10.2015
7.	Sh. P.C.Sahoo, Supdt. Election	08.10.2015 to 07.06.2016
8.	Sh. Karmvir Singh, Supdt. Election	10.06.2016 to till date

**Cashier**

1.	Ms. Manju Sethia, UDC/Cashier	06.03.2009 to 31.08.2010
2.	Sh. Arjun Singh Rawat, UDC/Cashier	01.09.2010 to 10.07.2012
3.	Sh. Randhir Singh Chikkara, UDC/Cashier	11.07.2012 to 31.03.2014
4.	Sh. Virender Singh, UDC/Cashier	01.04.2014 to till date

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**Budget Allocation and Expenditure during years 2010-2011 to 2016- 2017**

**Non-Plan Scheme.**

<u>Sr. No.</u>	<u>Financial Year</u>	<u>Budget Allocated</u>	<u>Budget Utilized</u>	<u>Remaining balance</u>
1.	2010-11	2,15,10,000/-	1,71,40,607/-	43,69,393
2.	2011-12	2,76,25,000/-	2,20,50,322/-	55,74,678
3.	2012-13	2,60,68,000/-	2,44,31,204/-	16,36,796
4.	2013-14	11,42,22,000/-	11,36,37,108/-	5,84,892
5.	2014-15	9,36,00,000/-	8,01,88,384/-	1,34,11,616
6.	2015-16	12,04,00,000/-	9,61,38,626/-	2,42,61,374
7.	2016-17	7,09,00,000/-	5,43,69,600/-	1,65,30,400

**Plan Scheme.**

<u>Sr. No.</u>	<u>Financial Year</u>	<u>Budget Allocated</u>	<u>Budget Utilized</u>	<u>Remaining balance</u>
1.	2010-11	30,00,000/-	15,41,684	14,58,316
2.	2011-12	30,00,000/-	13,14,070/-	16,85,930
3.	2012-13	30,00,000/-	28,16,507/-	1,83,493
4.	2013-14	36,10,000/-	24,12,701/-	11,97,299
5.	2014-15	36,10,000/-	28,63,982/-	7,46,018
6.	2015-16	36,00,000/-	35,81,312/-	18,688
7.	2016-17	35,00,000/-	21,61,539/-	1,33,846

for result

**Staff Position as on 31/03/2017**

Category	Sanctioned	Filed	Vacant
Group A	0	0	0
Group B (Gazetted)	09	07	02
Group B (Non-Gazetted)	0	0	0
Group C	24	15	09
<b>Total :</b>	<b>33</b>	<b>22</b>	<b>11</b>

**Statutory Audit**

As informed by the office of the District Election Officer, District (South West), Old Terminal Tax Building, Kapashera, New Delhi-37 that audit of this office has been conducted by the AGCR upto 2016-2017

**Maintenance of Records**

The maintenance of records of the District Election Officer, District (South West), Old Terminal Tax Building, Kapashera, New Delhi-37 for the period 2010-11 to 2016-17 was found satisfactory subject to observations made in the Current Audit Report and in Test Audit Notes.

**Old Internal Audit Report**

There were 14 Paras outstanding. The office has not submitted the reply of any of outstanding paras. Now, Para No.14 (1999-2010) for non production of records has been taken as fresh. Now, 13 outstanding audit paras have been incorporated in the current audit report.

S.N.	Year	Total paras	Para Settled	Para no. Settled	outstanding Paras
1	1999-2010	14	1	14	13
	Total	14	1		13

*For Man*

The details of old recoveries are as under:

S. No.	Year	Para No	Brief of the Para's	Total amount	Amount recovered	Balance
1.	1999-2010	6	Income Tax	2,00,091	-	2,00,091
2.	1999-2010	9	Excess payment on account of LTC charges	11,616	-	11,616
3.	1999-2010	10	Service Book	7,419	-	7,419
4	1999-2010	11	Licence fees	4,478	-	4,478
5.	1999-2010	13	Overpayment of wages	1,926	-	1,926
			<b>Total</b>	<b>2,25,530</b>	<b>-</b>	<b>2,25,530</b>

Current Audit Report

During the course of current audit, 16 audit memos were issued. Out of these, 06 were record memos and remaining 10 were observations memos highlighting various irregularities. Therefore, out of 10 memos, converted into 4paras (03Paras +1 Non production of record) and 07TAN.

Bifurcation of outstanding 4paras (03paras+1 Non Production of record) and 07 Tans)

Memo No.	Para No.	Brief of the para	Outstanding Para	outstanding Tan
7	1	Irregular payment of CEA amounting to Rs. 6930/-	1	
8	2	Short recovery of Licence fees amounting to Rs. 9592/	1	
14	3	Delay in depositing Govt. cash	1	
	Tan No.			
9	Tan No.1	Huge savings under Budget		1
10	Tan No.2	Rush of Expenditure in the closing month		1
11	Tan No. 3	Hiring of Tentage items without open Tender		1
12	Tan No. 4	Shortcoming in Pay Bill Register		1

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13.	Tan No. 5	Shortcomings in Bill Register		1
15	Tan No. 6	Irregularities in Postage Stamps Account Register		1
16	Tan No. 7	Stock Register and Physical verification of non-consumable and consumable stock		1
		<b>Total</b>	<b>3</b>	<b>7</b>

The details of current recoveries are as under:

S.No.	Audit Memo No.	Para No.	Brief of the Para's	Amount to be recovered (Rs.)
1.	7	1	Irregular payment of CEA amounting to Rs. 6930/-	6930/-
2.	8	2	Short recovery of Licence fees amounting to Rs. 9592/-	9592/-
			<b>Total</b>	<b>16522/-</b>

The Internal Audit Report has been prepared on the basis of information/records furnished and made available by the District Election Officer, District (South West), Old Terminal Tax Building, Kapashera, New Delhi-37 for the period 2010-11 to 2016-17. The audit disclaims any responsibility for any misinformation and/or non-information on the part of Auditee.

*A.K. Bhatt*

(A.K. BHATT)

I.A.O., Audit Party No. XXIII

**PART 1 OLD AUDIT REPORT**

There were 14 Paras outstanding. The office has not submitted the reply of any of outstanding Paras. Now, Para No. 14 (1999-2010) for non production of records has been taken as fresh. Now, 13 outstanding audit paras have been incorporated in the current audit report.

*A. B. Shah*  
IAO

**PART – II (B) : CURRENT AUDIT OBSERVATIONS**

(The current audit period was for the period 16.12.06-2010)

**PARA – 1 : Unauthorized contingent expenditure**

(Audit Period 16.12.06-2010— Reference Audit Memo no.11 (Revised) dated 03.05.10)

- 1. **Expenditure on hiring of Vehicle in violation of Financial Rules** - The SDM (E) SW paid an amount of Rs.90,140/- vide bill no.49 dt.16.06.09 on account of hiring of Vehicles for AERO's during the month of January and February 2009 for Revision of Electoral Rolls.

HOD can incur expenditure of Rs.30,000/- per month on hiring of vehicles. Incurring of expenditure of Rs.90,140/- on hiring of vehicles was not within power of HOD and sanction of FD was required. But the unit paid a sum of Rs.90,140/- 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 for not following the GFR guidelines on the subject be obtained and shown to audit.

- 2. **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 :-

Bill no.& date	Amount	Name of Officer/ Designation	Amount paid	Name of Agency issuing Pre-paid coupons
170 dt.25.1109	2820/-	Birender Kumar, AERO	Rs.1750/-	No name given on bill no. 25,57,142.
170 dt.25.1109	2820/-	Birender Kumar, AERO	Rs.670/-	Vikram photo state & Telecom
170 dt.25.1109	2820/-	Birender Kumar, AERO	Rs.400/-	Jai Communication
26 dt.17.05.09	900/-	Ramesh Chander, SDM(E)	Rs.900/-	Shiv Electronics
39 dt.08.06.09	800/-	Ramesh Chander, SDM(E)	Rs.800/-	Shiv Electronics

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.

- 3. **Purchase of Stationery violating Financial Powers** :As per Para 1(9) 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 2008-09 it was observed that the department purchased stationery items costing Rs.5,25,072/- under the sanction of Head-of-Department as detailed under :-

(a) **Purchase under powers of HOD (Yr. 2008-09)**

S.No	Name of Dealer	Bill No. & date	Amount
1	M/S DCCWS Ltd.	135 dt.06.06.08	88747
2	M/S DCCWS Ltd	232 dt.01.01.09	132121
3	M/S DCCWS Ltd	315 dt.18.03.09	304204
<b>Total=</b>			<b>5,25,072/-</b>

(b) **Purchase under powers of H.O.O (Yr.2009-10)**

S.No	Name of Dealer	Bill no. & date	Amount
1	SMAT Forms	249 dt.31.03.10	7814
2	Bansal Gen.Store	250 dt.31.03.10	24934
<b>Total=</b>			<b>32748/-</b>



From the above it can be seen that the purchase of Rs.304204/- made in March-09 and Rs.32748/- under H.O.O powers in 3/2010 were not covered under the delegated powers of HOD/HOO and required approval of Finance Department. Purchases were made violating the delegated financial power. Necessary Ex-post facto approval of Finance Department may now be obtained under intimation to audit.

- 4. **Bill no. 187 dated 04.01.10 for Rs.41143** – Purchased Stationery items from SBI Staff consumer Co-op Store of Kendriya Bhandar and payment made without proper receipt, i.e. no date of receipt, no proper language.
- 5. **Payment without acquittance** – Payment of 14 Peon-cum-Chowkidars employed on contract basis in VRCE Office was drawn and shown disbursed in full on dt.05.02.10. But acquittance from 12 person only was obtained. No acquittance from the following officials was obtained –

S. No	Bill no and date	Amount of bill	Name of officials	Amount disbursed to individual
1	180 dt.17.03.10	55076	Krishna	3934
			Jitender	3949
2	167 dt.24.11.09	454132	Kamal Rana	9800
			Lakhan Bahadur Rajiv Kumar	27538 27538
3	197 dt.08.01.10	110152	Lakhan Lal	7868
			Rajiv Kumar	7868

Proper acquittance be obtained and shown to audit.

**PARA – 2 : Advances drawn on ACB pending adjustments**  
 (Audit Period 16.12.06-2010— Reference Audit Memo no.14 dated 28.04.10)

As per GFRs every advance drawn must be got adjusted within 30 days from the date of its drawal. Further, no advance can be drawn if the adjustment of previous outstanding advance has not been made. During test-check of Advance Contingent bills, it was observed that advances drawn as back as 10 years was still outstanding for adjustment as per details given below :-

S.No	FY	Bill No.	Bill date	Bill amt	Particulars
1	1999-00	3	16.12.99	10000	Adv for office expdr
2	1999-00	4	16.12.99	20000	Adv for office expdr
3	2000-01	9	31.05.00	10000	Adv for office expdr
4	2002-03	11	13.06.02	4800	Advance bill for RAM-64 MB
5	2003-04	47	10.11.03	7000	MTNL
6	2003-04	48	10.11.03	6000	
7	2003-04	50	12.11.03	300000	
8	2003-04	55	18.11.03	192600	
9	2003-04	56	24.11.03	1812380	
10	2004-05	8	15.04.04	7000	ISDN line
11	2004-05	14	20.04.04	15000	AC-16, Madipur
12	2004-05	15	20.04.04	15000	AC-23, Sultanpur
13	2004-05	16	20.04.04	15000	AC-25, Nangloi
14	2004-05	17	20.04.04	15000	AC-26, Vishnu Garden
15	2004-05	18	20.04.04	15000	AC-27, Hatsal
16	2004-05	19	20.04.04	15000	AC-28, Najafgarh
17	2004-05	20	20.04.04	15000	AC-29, Nasirpur
18	2004-05	21	20.04.04	15000	AC-30, Palam
19	2004-05	22	20.04.04	15000	AC-31, Mahipalpur
20	2004-05	23	20.04.04	15000	AC-32, Mehrauli
21	2004-05	24	20.04.04	15000	AC-33, Saket
22	2004-05	25	20.04.04	15000	AC-34, Ambedkar Nagar
23	2004-05	26	20.04.04	15000	AC-35, Tuglakbad
24	2004-05	27	20.04.04	15000	AC-36, Badarpur
25	2004-05	28	20.04.04	100000	RO Office - Misc expdr.
26	2004-05	29	29.04.04	14709	OE
27	2004-05	30	29.04.04	12000	ACB - Mobile phone charges
28	2004-05	31	29.04.04	228055	AC-16 - LS Election 2004
29	2004-05	32	29.04.04	218105	AC-23, Sultanpur
30	2004-05	33	29.04.04	284395	AC-25, Nangloi
31	2004-05	34	29.04.04	229855	AC-26, Vishnu Garden
32	2004-05	35	29.04.04	514840	AC-27, Hatsal
33	2004-05	36	29.04.04	315055	AC-28, Najafgarh
34	2004-05	37	29.04.04	373245	AC-29, Nasirpur
35	2004-05	38	29.04.04	335380	AC-30, Palam
36	2004-05	39	29.04.04	272405	AC-31, Mahipalpur
37	2004-05	40	29.04.04	259225	AC-32, Mehrauli
38	2004-05	41	29.04.04	278300	AC-33, Saket
39	2004-05	42	29.04.04	188190	AC-34, Ambedkar Nagar
40	2004-05	43	29.04.04	298205	AC-35, Tuglakbad
41	2004-05	44	29.04.04	401900	AC-36, Badarpur
42	2005-06	40	05.09.05	6000	
43	2008-09	183	24.11.08	4500000	ACB Leg Asmb Elections 2008
44	2008-09	188	28.11.08	1000000	ACB Leg Asmb Elections 2008

S.No	FY	Bill No.	Bill date	Bill amt	Particulars
45	2008-09	189	28.11.08	100000	ACB Leg Asmb Elections 2008
46	2008-09	306	09.03.09	40000	Advance bill – 1st level check of EVM
47	2009-10	65	23.07.09	10000	BSES
48	2009-10	82	20.08.09	100000	Dwarka elections
49	2009-10	91	31.08.09	25000	Advance electricity rent
50	2009-10	98	07.09.09	1377000	
51	2009-10	99	08.09.09	95000	
52	2009-10	101	09.09.09	30000	Dwarka elections
<b>G-Total=</b>				<b>14186644</b>	

The above advances may be got adjusted, under intimation to audit.  
 Other cases may also be reviewed on the aforesaid lines, under intimation to audit

**PARA – 3 : Negative growth in issue of EPIC cards to voters**

(Audit Period 16.12.06-2010— Reference Audit Memo no.15 dated 28.04.10)

During test-check of records, following information's have been gathered :-

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	7,07,966	(Information of previous year not taken in this test-check)	4,76,254	231712	32.73%
As on 31.03.09	12,21,198	72.49%	9,22,788	298410	24.44%
As on 31.03.10	12,32,928	0.96%	9,06,611	326317	26.47%

From the above, it can be seen that substantial number of registered voters has still not been issued the EPIC inspite of undertaking two special-drives in Oct'09 and Mar'10 for completion of issue of EPIC to voters during 2009-10. Moreover, there was negative growth of (-)2.03% during 2009-10 in the EPIC work.

Whereas huge Government machinery in terms of infrastructure and manpower have been deployed for the purpose. Also, State-exchequer has been made to incur expenditure on account of payment of honorarium to staff in the Election offices under the jurisdiction of this district. But still the basic task/target of the Election office regarding issue of EPIC cards to all registered voters could not be achieved 100%, which reflects the state-of-affairs.

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## **PARA – 4 : Permanent cash advance / imprest**

(Audit Period 16.12.06-2010— Reference Audit Memo no.12 dated 27.04.10)

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

1. **Non-maintenance of stipulated 'Register of Permanent Advances'** – Imprest have been regularly drawn by DEO(SW), SDM(EI), ERO(AC-10&31), ERO(AC-32&33), ERO(AC-34 &35), ERO(AC-36&37), ERO(AC-38 &39), AC-10, AC-32, AC-33, AC-34, AC-35, AC-36, AC-37 & AC-38. Whereas :-

- (a) The mandatory 'Register of Permanent Advance' **not** maintained in the format of CAM-61 as stipulated in CAM-10.12.2. Instead only a plain register is maintained, which does **not** have detailed/explicit information's of the imprest granted/recouped/adjusted **nor** any of the entries recorded in the register have been made under the signatures of dealing-assistants or competent authority authenticating the genuineness & correctness.
- (b) Also, contrary to the guidelines stipulated in CAM-10.12.4, acknowledgements were **not** obtained from the officers holding permanent advance as on 31<sup>st</sup> March in the month of April every year.
- (c) Further, documents confirming the acknowledgement's/recipient's signature on account of grant/recoupment at the time of disbursement of permanent-advance **not** obtained. Examples of a few cases are enlisted in the enclosed **Annexure-1/Para-12(1)**.

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

2. **Non-reduction of imprest** – In the wake of Lok Sabha Elections 2008, the CEO, Delhi vide her office order no.CEO/B&A/109(37)/2007/35474-35548 dated 27.10.08 had enhanced the current imprest amount in respect of DEO from Rs.20000/- to Rs.100000/- and in respect of ERO from Rs.5000/- to Rs.50000/- per AC (photocopy enclosed as **Annexure-2/Para-12(2)**).

Accordingly, an additional imprest amount of Rs.80000/- was paid to DEO(SW) and (since every ERO had two AC under their jurisdictions) an additional imprest amount of Rs.90000/- each was paid to the four EROs vide bill no.164 dated 31.10.08 for Rs.440000/-.(1x80000=80000 ; 4x2x45000=360000 = Total 440000)

However, a rider was entailed with the aforesaid enhancement-order of imprest at Para no.4 that **'the enhancement will be valid upto the end of December 2008'**.

Accordingly, an amount of Rs.440000/- should have been refunded back into the Government account after the month of December 2008 and officers are still holding the enhanced amount of imprest without any justifications, which is irregular.

Hence, advance of Rs.440000/- may be deposited into the Government account immediately, **after due verifications** or the extra amount if required on permanent basis be got sanctioned from the Finance Department, GNCTD, under intimation to audit.

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. 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** – Reasons for extensive photocopies were not supported with the justifications/details of items photocopied.

Incurring of expenditure without relevant/sufficient documentary support is irregular. Hence, expenditure on the aforesaid account needs to be severely controlled for observance of austerity in spending public money.

4. **Excess payment of imprest amount of Rs.3950/-** – (CB-192 dated 02.12.08 for Rs.13950/-) – As per the CEO, Delhi order no.CEO/B&A/109(37)/2007/13242-353 dated 05.05.08, the quantum of permanent-advance/imprest allowed to AERO was Rs.5000/- only (photocopy enclosed as **Annexure-3/Para-12(5)**). Whereas it was noticed that instead of the said Rs.5000/- an amount of Rs.8950/- have been recouped to AERO-38 vide bill no.192 dated 02.12.08 for Rs.13950/-. Hence an excess amount of Rs.3950/- may be got regularized, under intimation to audit.
5. **Government recovery of Rs.1652/- refunded through imprest** – (CB-24 dated 02.05.09 for Rs.2114/-) – An amount of Rs.1652/- was recovered from Sh.Deepak Virmani DS(IT) on account of being recovery of excess call-charges of mobile phone vide GAR-6 (TR-5) no.14 dated 16.12.08 for Rs.296/- and no.16 dated 19.01.09 for Rs.1356/- ; (although it is not clear from the receipts as to which office had effected the aforesaid recoveries) – (photocopy enclosed as **Annexure-4/Para-12(6)**). But the same amount was refunded from imprest money (as voucher no.37 & 38) vide bill no.CB-24 dated 02.05.09 for Rs.2114/-, which is irregular. Elucidate reasons.

6. **Non-utilization of imprest money** – No bills confirming the recoupment of imprest have been raised by the following officers, after enhancement of imprest amount from Rs.10000/- to Rs.100000/- vide bill no.164 dated 31.10.08 for Rs.440000/- :-

- (a) ERO(32 & 33)  
(b) ERO(36 & 37)

Nor any relevant entries in this regard have been recorded in the imprest-register maintained by the unit (photocopy enclosed as **Annexure-5/Para-12(7)**). Non-utilization of imprest money implies undue blockade of Government funds. Elucidate reasons.

7. **Irregular use of imprest money** – As per rule 291 of GFR-2005, Permanent-advance or imprest is granted for meeting day-to-day contingent and emergent expenditure. Whereas it was noticed, that contrary to the above guidelines imprest money had been utilized for non-emergent purposes as well. Examples of a few cases are detailed below :-

S. No	Bill details (GAR-29)				Vendor / Agency's details					
	No	Dated	Amt	Vr No	Ag-No	Ag-date	Name of the agency (M/s)	Particulars of expenditure	Vr-Amt	
1	2	3	4	5	6	7	8	9	10	
1	160	24.10.08	19710	853	428	06.10.08	Jaggi Light & Tent House	Catering	19710	
2	273	11.02.09	13938		45	16.12.08	Dawarka Enterprises	Sanitation services – 39 days	12270	
	27	13.05.09	8200		2578	29.04.09	Westend Telecom	Mobile phone of NOKIA-make	8200	

Since the above expenditure are of routine nature, reasons/justifications may be made for meeting such expenditure out of the permanent-advance/imprest money.

8. **No stock entries made** – No stock entry certificate was found recorded on the bill, which is irregular. Some cases (though not exhaustive) are as illustrated in the enclosed **Annexure-4/Para-2(9)**.

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

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

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.

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

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**PARA – 5 : Refreshment expenditure by SDM(E)**

(Audit Period 16.12.06.2010— Reference Audit Memo no.07 (Revised) dated 27.04.10)

1. As per delegation of financial powers issued by the Finance department GNCTD, refreshment can only be served by Head-of-Department in the official meetings. But it was observed that expenditure on refreshments was being made by the SDM(E)/AERO as per details given under :-

S.No	Bill no & date	Name of Dealer	Items purchased	Date	Amount Paid
1	190 dt.04.01.10 Rs.7035/-	STA Tea Stall	Tea / Biscuits	30.07.09	99
2	190 dt.04.01.10 Rs.7035/-	Santosh Tea Stall	Cold Drinks	16.07.09	170
3	190 dt.04.01.10 Rs.7035/-	STA Tea Stall	Tea / Biscuits	23.07.09	115
4	190 dt.04.01.10 Rs.7035/-	Agarwal Sweets	Gulabb Jamun/Bread	30.07.09	300
5	190 dt.04.01.10 Rs.7035/-	Agarwal Sweets	Rasgulla/B.Pakora	13.08.09	300
6	190 dt.04.01.10 Rs.7035/-	Sai Tea Stall	Tea/Water	02.09.09	275
7	190 dt.04.01.10 Rs.7035/-	STA Tea Stall	Cold Drink/Biscuit	04.06.09	195
8	190 dt.04.01.10 Rs.7035/-	Agarwal Sweets	Samosa	02.09.09	50
9	190 dt.04.01.10 Rs.7035/-	Agarwal Sweets	Samosa	02.09.09	125
10	190 dt.04.01.10 Rs.7035/-	Sharma Tea Stall	Tea/Water	06.09.09	289
11	190 dt.04.01.10 Rs.7035/-	Sharma Tea Stall	Tea	08.09.09	225
12	252 dt.31.03.10 Rs.20960/-	Not shown	Tea/water	12.03.10	141
13	252 dt.31.03.10 Rs.20960/-	Aggarwal Sweets	Sweets/Sandwich/Cold drinks etc.	27.02.10	740
14	252 dt.31.03.10 Rs.20960/-	Sham Sweets	Deluxe Thali	04.12.09	338
15	252 dt.31.03.10 Rs.20960/-	Sham Sweets	Deluxe Thali	07.12.09	563
16	242 dt.15.1.09 Rs.11362/-	Rajesh Tea Stall	Tea/biscuits	26.12.08	412
				<b>G-Total=</b>	<b>4337</b>

Further, the following AEROs incurred expdr on serving refreshments during the period as detailed below: -

S. No	Bill no & date	Name of AERO	Items purchased	Period	Amount Paid
1	257 dt.29.11.08 Rs.10132/-	AERO-AC-33	Tea/Snacks	5.11.08 to 16.11.08.	1815
2	190 dt.04.01.10 Rs.7035/-	AERO-AC-38	Tea/Snacks	6.10.08	800
3	233 dt.2.01.09 Rs.9607/-	AERO-AC-39	Lunch to Audit Party	16.9.08 to 7.10.08	4626
4	237 dt.14.1.09 Rs.28010/-	AERO-AC-39	Tea/Snacks	11.9.08 to 25.9.08	12800
5	238 dt.14.1.09 Rs.11593/-	AERO-AC-37	Tea/Snacks	210.08 to 1.11.08	2470
				<b>G-Total=</b>	<b>22511</b>

Bill submitted by AC-37 office were either on plain paper or photocopier shop cash-memo indicating charges for Photostate/lamination/fax/courier etc which were struck off and written as Tea/Biscuits etc. which indicate that the same were not genuine.

2. Expenditure on refreshment was not covered under the financial powers of SDM(E)/AERO, neither the officers were entitled to incur expenditure on refreshments, hence was unauthorized. Necessary recovery be made from the official to whom amount was paid or Necessary ex-post facto approval of competent authority be obtained and further expenditure on such refreshment, if required in future be got sanctioned from the competent authority.

**PARA - 6 : Income-tax**

(Audit Period 16.12.06-2010 -- Reference Audit Memo no.08 dated 23.04.10 ; Audit Memo no.08(Revised) dated 28.04.10 ; and Audit Memo no.08(Revised) dated 29.04.10 )

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

1. **Short recovery of Rs.200091/-** - Shortcomings like (a) Rebate on Transport-Allowance in excess of authorization ; (b) Rebate on Tution-fees in excess of admissibility ; (c) Rebate on Donations to NGOs not covered under the powers of DDO ; (d) Inadmissible rebate on penal interest on HBA loans ; etc. - were noticed in the income-tax calculations for the year 2008-09 and 2009-10 in the following few cases :-

S.No	FY	PBR Pg	Name of the official	Designation	Recovery
					2580
1	1999-00	1	Sh.SB Chandolia	Superintendent	4605
2	1999-00	2	Sh.Mangal Sain	HC	4270
3	1999-00	4	Sh.Ashwani Kumar	HC	3087
4	2002-03	51	Sh.BL Haldar	HC	1250
5	2002-03	52	Sh.Shiv Narayan	UDC	950
6	2003-04	71	Sh.RP Singh	UDC	260
7	2003-04	74	Sh.RK Uppal	UDC	3420
8	2003-04	75	Sh.Prem Chand	UDC	959
9	2003-04	76	Sh.Sukhvir Singh	UDC	10312
10	2003-04	77	Sh.RP Goel	HC	2540
11	2003-04	79	Sh.BS Verma	UDC	1077
12	2003-04	81	Sh.Mahabir Singh	UDC	1733
13	2004-05	88	Sh.Ram Niwas	UDC	5639
14	2004-05	89	Sh.RP Singh	UDC	6090
15	2004-05	93	Sh.BS Verma	UDC	2331
16	2004-05	94	Sh.Mahabir Singh	UDC	6542
17	2004-05	105	Sh.Bhopal Singh	HC	769
18	2005-06	125	Sh.NK Vashist	Superintendent	787
19	2006-07	28	Sh.BL Meena	SDM	3535
20	2007-08	32	Sh.BL Meena	SDM	2870
21	2007-08	52	Sh.Ramesh Chand	UDC	2489
22	2007-08	62	Sh.Anil Bhola	Superintendent	1395
23	2007-08	63	Sh.Sanjay Jain	Superintendent	9109
24	2007-08	65	Sh.AK Bhardwaj	Superintendent	9675
25	2008-09	5	Sh.C Hrangthangvung	Superintendent	3522
26	2008-09	6	Sh.Anil Kumar Bhola	Superintendent	5153
27	2008-09	9	Sh.AK Bhardwaj	Superintendent	4517
28	2008-09	10	Sh.Sanjay Jain	Superintendent	2117
29	2008-09	13	Sh.Guru Prasad	HC	380
30	2008-09	15	Sh.Rajesh Dhawal	HC	4304
31	2008-09	16	Sh.Satpal Yadav	HC	2968
32	2008-09	18	Sh.NS Khatana	HC	709
33	2008-09	23	Sh.Purusotam Yadav	UDC	828
34	2008-09	29	Sh.Rakesh Yadav	UDC	14912
35	2008-09	41	Sh.Sukram Pal	Superintendent	8457
36	2009-10	51	Sh.AK Bhardwaj	Superintendent	2398
37	2009-10	52	Sh.Virender Kr Sharma	Superintendent	16015
38	2009-10	54	Sh.Sanjay Jain	Superintendent	24576
39	2009-10	58	Sh.Unmesh Pahade	Superintendent	10607
40	2009-10	62	Sh.Satpal Yadav	HC	1392
41	2009-10	78	Sh.Moji Ram Meena	UDC	5076
42	2009-10	82	Sh.Anand Pal	LDC	3886
43	2009-10	88	Sh.Sunil Kr Srivastava	LDC	(NPR)
44	2009-10	93	Sh.SD Windlesh	SDM (Election)	(NPR)
				<b>G-Total=</b>	<b>200091</b>

Detailed calculations of the above cases have been depicted in the enclosed **Annexure-1/ Para-8(1)**. Recoveries as stated against their names may be made from the concerned officials, **after due verification**, under intimation to audit.

2. **Other irregularities :-**

- (a) Document submitted by the assessee's were not signed by the DDO - especially Rent receipt's against which HRA exemption was allowed. ;
- (b) Photocopies of the 'Lease agreement' of the house against proof of rent-payment on which HRA exemption was sought u/s 10 were not enclosed.

**PARA - 7 : Honorarium**

(Audit Period 16.12.06-2010 -- Reference Audit Memo no.21 dated 04.05.10)

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

- 1. 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 in respect of the officials who were under the jurisdiction of one such parent-DDO, namely, DDO, DC(SW) 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.1,40,57,185/- paid to (all) officials during the current audit-period is detailed in the enclosed as **Annexure-1/Para-21(2)**.

In this connection :-

- Reasons for non-communicating of relevant important information's to the concerned DDOs/HOOs may be elucidated to audit. ;
- Relevant details may be communicated to their DDOs/HOOs for necessary income-taxes recoveries, **after due verification**, under intimation to audit. ; and
- In future, it should be ensured that all honorarium payments are communicated to the parent-DDOs (directly and not through the official concerned) strictly under their seal & dated signature of acknowledgement so that honorarium received are duly accounted in income-tax calculations.

- 2. Undisbursed amount** – As per the acquittance-rolls, the following honorarium amounts remained undisbursed :-

s. No	Bill No	Bill date	Bill amount	Name of the official	Remark	Amt
1	38	26.03.00	30940	Smt.Madhu Badhawan, Principal (GGS School, Vijay Enclave)	Undisbursed	140
2	38	26.03.00	30940	AC-31-Mahipalpur	A total amount of Rs.6160/- was drawn for disbursement as honorarium for 44 officials @ Rs.140/- each ; but only an amount of Rs.2380/- was actually disbursed to 17 officials	3780
3	38	26.03.00	30940	AC-67-Rajinder Nagar	A total amount of Rs.2940/- was drawn for disbursement as honorarium for 21 officials @ Rs.140/- each ; but only an amount of Rs.1120/- was actually disbursed to 8 officials.	1820
4	39	26.03.01	109270	AC-10-RK Puram	A total amount of Rs.17150/- was drawn for disbursement as honorarium for 35 officials @ Rs.490/- each ; but only an amount of Rs.16170/- was actually disbursed to 33 officials.	980
						<b>6720</b>

The above list is illustrative only and not exhaustive. In this connection – (a) Proof of deposit of the undisbursed amount Rs.6720/- back into the Government account may be made available to audit. ; and (b) Other such cases may be reviewed at your own level, on the above lines, under intimation to audit.

- 3. Files containing sanction of the competent authority for payment of honorarium were not made available to audit for scrutiny.**



**PARA – 8 : Government Receipts not accounted as per Rules**  
 (Audit Period 16.12.06-2010— Reference Audit Memo no.04 dated 20.04.10)

As per Rule 6(1) of CGA(R&P) Rules 1983 – “All money received by or tendered to Government officers on account of revenues or receipt or dues of Government shall, without undue delay, be paid in full into the accredited bank for inclusion in Government Account” – (preferably within 3 working days).

During test check of the records, it has been observed that receipts on account of issue of duplicate voter card being collected by all the AERO/VREC are being kept by them for a very long period before depositing the same to the cashier in the office of SDM Election, SW, Kapashera and then the Cashier takes another 03 to 05 days in depositing the same in to the Government account. Total delay in depositing the receipts into the Government account has been ranging between 31 days to 64 days Some of the AC wise details are as under: -

S.No	AC No	Receipt Nos	Date of Receipt in office	Receipt in SDM(E) office			Date of Deposit in Govt. Account	Delay in no of days
				Receipt No.	Date	Amount		
1	AC-32	387501-600	14-22.01.10	554920	10.02.10	10,000	16.02.10	34
2	AC-34	362001-300	03-05.02.10	554927	09.03.10	10,000	10.03.10	35
3	AC-35	289501-600	18-23.11.09	554904	15.12.09	10,000	18.12.09	31
4	AC-37	362501-600	02-05.02.10	0554932	22.03.10	15000/-	25.03.10	51
5	AC-38	385301-400	14.12.09 to 02.02.10	554919	09.02.10	2500	16.02.10	64

The above table is only illustrative and does not indicate the full picture of the affairs.

Retention of Government receipts and non-accounting them in the Cash Book without any valid reason may lead to misuse of the Government money and can be termed as temporary embezzlement of the Government funds.

Although the same irregularity was also pointed out by the audit conducted earlier by the AGCR, but the department did not take any corrective measures for depositing the receipts into Government account promptly. Procedure being followed by the Department is highly irregular.

**PARA – 9 : Excess payment of Rs.11616/- on account of LTC charges**  
 (Audit Period 16.12.06-2010- Reference Audit Memo no.05 dated 21.04.10)

Sh.Sanjay Jain, AERO, AC-39 availed LTC for the block year 2006-09 from Delhi to Mumbai and back from 05.06.09 to 08.06.09, for self, wife and 2 children claim for Rs.41416/- was admitted vide bill no.93 dated 31.08.09 for Rs.41416/-.

As per rule, the Officer was entitled to travel by air in economy class and his claim was to be restricted as per the air fare notified by the Government (List of LTC-80 fares on Air India Sectors valid entitled w.e.f. 06.01.09).

According to this notified list the officers entitlement per ticket from Delhi to Mumbai (Ref SI.No.62 of the list-copy attached) was Rs.3725/- and the total entitlement was as under :-

S.No	Destination	Fare charge	Amount
1	Delhi to Mumbai	Rs.3725 x 4	= Rs.14900/-
2	Mumbai to Delhi	Rs.3725 x 4	= Rs.14900/-
		Total	= Rs.29800/-
		Actual amount paid as per bill	= Rs.41416/-
		Hence, excess paid	= Rs.11616/-

The excess amount of Rs.11616/- paid to Sh.Sanjay Jain, AERO may be recovered, after due verification, under intimation to audit.

**PARA – 10 : Service Book**

(Audit Period 16.12.06-2010— Reference Audit Memo no.13 dated 28.04.10)

1. **Excess payment of Rs.654/- 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/-”. The following officials were allowed excess increments which may be recovered from them, **after due verifications**, under intimation to audit :-

S.No	Name and Designation	Date of Increment	Amount to be recovered
1	Smt. Rama Verma, UDC	01.07.08	Rs.310/-
2	Smt. Kanwaljeet Kaur, UDC	01.07.08	Rs.344/-
			<b>Rs.654/-</b>

2. **Excess payment of Grade pay amounting to Rs.6765/- –** 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.1/1/2008-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 :-

S.No	Name and designation	Amount to be recovered
1	Sh.P.C.Gupta, Supdt.	Rs.1824/-
2	Sh.V.K.Chauhan, Supdt.	Rs.4941/-
		<b>Rs.6765/-</b>

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. 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 <sup>st</sup> pg	2 <sup>nd</sup> pg	Start	This unit	Yrly	DoB	Service verification not done after					
		Oath of allegiance	Home-town	Details of family Self-particulars	GPF	DCRG / Gratuity	UTEGIS	Education qualification	SC / ST / OBC	GPF No. in SB 1 <sup>st</sup> pg	Photograph	DoB in words	Medical Certificate	Character & Antecedent	Service appoint order	Transfer-in		Date-of-joining	Taken-on-strength	Annual incr't signature	25 years service verifi'n	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	27	28	29
1	Sh.Guru Prasad, H/C										X	X								X	X	01.12.07 to till date
2	Sh.Ramesh Chand, UDC										X									X		01.04.86 to 31.03.87
3	Smt.Rama Verma, UDC	X	X	X	X	X	X	X			X									X		01.03.07 to till date
4	Sh. Manoj Sagar, LDC	X	X	X	X	X	X	X			X					X				X		30.11.07 to till date
5	Sh.Sanjay Jain, Gr-I															X				X		09.06.08 to till date
6	Sh. Moji Ram Meena, LDC	X										X	X							X		30.06.09 till date
7	Smt.Manju Setia, UDC																			X		12.03.09 to till date
8	Smt.Kanwaljeet Kaur, UDC										X									X		
9	Sh.A.S.Rawat, UDC										X									X	X	
10	Sh. Sewa Ram, H/C										X									X		
11	Sh. Anand pal, LDC	X	X	X	X	X	X	X			X									X		
12	Sh. A.K.Bhardwaj, Supdt.	X	X	X	X	X	X	X												X		
13	Sh.Umesh Pahade, Supdt.	X	X	X	X	X	X	X			X	X								X		
14	Sh. Tej Pal Singh, LDC										X									X		30.11.99 to till date

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4. The following irregularities noticed during audit be complied with :-

S.No	Name of the official	Observations of MINOR nature
1	Sh.Guru Prasad, H/C	Entry of pay fixation order of 6 <sup>th</sup> CPC not made in Service book. The official is going to retire from government service on October-10 but he has not been given the ACP after completion of 24 year service so far. ACP due to the official be given, <u>after due verification</u> , under intimation to audit
3	Sh. Moji Ram Meena, LDC	HOO has not signed the annual increment entries for the period from 1998 to 2007. Leave record nor maintained after 01.07.98. Needful may be done and shown to audit.
4	Sh. Prabhati Lal Meena, Supdt.	Service not verified after 06.06.08 and Leave record not maintained after 30.06.08.
5	Smt. Kamla Khurana, UDC	Entry of pay fixation of 6 <sup>th</sup> CPC not made in Service book and Leave record not completed after 30.06.09.
6	Sh. A.K.Bhardwaj, Supdt.	As per office order No.F(62)/DEO/SWP/PF/2007/686-88 dt.01.07.09 Increment will be given to Mr. Bhardwaj after completion of qualifying service of 12 months, but he has not been given any increment so far. Reason for the same may be explained to audit.

5. Some observations in general :-

S. No	Particulars
1	<u>Reattestation of particulars</u> – Particulars recorded on the 1 <sup>st</sup> page of the service-book are required to be reattested after every five years.
2	<u>Signature of the Government Servant</u> – 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.
3	<u>10% Service Book securitization by HOO</u> – As per GOID(1) 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.

**PARA – 11 : Licence fees**

(Audit Period 16.12.06-2010-- Reference Audit Memo no.10 dated 26.04.10)

During the test check of the PBR, it has been noticed that the licence 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	Licence already deducted	Revised Rate	Period	Difference between period and rates	Amount to be recovered	G-Total of recovery
1	Sh.S.B.Chandolia, Supdt.	117/-	122/- 145/- 181/-	07/96 to 06/99 07/99 to 03/01 04/01 to 11/01	36 x 05 21 x 28 08 x 64	180 588 512	1280
2	Sh.R.K.Sapra, H/C	104/-	120/- 143/-	04/01 to 06/04 07/04 to 09/04	39 x 16 03 x 39	624 117	741
3	Sh. Bhopal Singh, H/C	120/-	143/-	07/04 to 05/05	11 x 23	253	253
4	Sh.V.K.Sharma, Supdt.	181/-	217/-	07/04 to 03/10	69 x 36	2204	2204
							4478

Revised licence 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 – 12 : Irregularities in utilization of Budget

(Audit Period 16.12.06-2010— Reference Audit Memo no.16 dated 29.04.10)

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) :-

FY	Non Plan / Plan	Head of A/c	Nomenclature		Budget Allotted	(PAO reconciled) Expenditure	Budget Surrendered	Difference	Savings
1999-00	???	2015	F.1	Salaries	663552	497118	0	166434	25.08 %
1999-00	???	2015	F.1(2)	OE	45000	31800	0	13200	29.33 %
2005-06	NP	2015	L.6(4)(1)	Prep'n & Prtg of E-Rolls	100000	841515	0	158485	15.85 %
2009-10	NP	2015	J.6(2)(1)(5)	Medical Treatment	300000	50577	112400	137023	45.67 %
2009-10	NP	2015	J.6(2)(1)(3)	DTE	10000	0	0	10000	100.00 %

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. **Over-utilization of allotted budget (Excess)** – In the following head-of-accounts, it was noticed that expenditure have been incurred over-and-above of the allotted budget – including some cases where no budget was allotted at-all, which is highly irregular :-

FY	Non Plan / Plan	Head of A/c	Nomenclature		Budget Allotted	(PAO reconciled) Expenditure	Budget Surrendered	Difference
2000-01	???	2015	F.1(3)	Prep'n & Prtg	0	140210	0	-140210
2008-09	NP	2015	J.6(2)(1)(4)	OE	2500000	964836	1540000	-4836
2008-09	NP	2015	J.6(2)(1)(5)	Medical Treatment	200000	19926	185000	-4926
2009-10	NP	2015	J.6(2)(1)(1)	Salaries	13800000	13806594	68954	-75548
2009-10	NP	2015	J.6(2)(1)(4)	OE	1800000	1164188	636000	-188
2009-10	NP	2015	J.6(3)(1)	Prep'n & Prtg of E-Rolls	5000000	4604919	400000	-4919
2009-10	NP	2015	J.6(1)(1)(3)	Other Charges	500000	332065	168000	-65
2009-10	???	2015	?????	Charges for conduct of Election	5000000	4805046	200000	-5046

Reasons for exceeding the expenditure than the allotted budget may be elucidated alongwith ex-post-facto sanction of the Finance Department, GNCTD in this regard.

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

- Expenditure Control Registers for the FY from 16.12.99 to till-date..
- Budget, Expenditure, Reconciliation, Funds-surrender statements for the financial year – 2001-02 ; 2002-03 ; 2003-04 ; 2004-05 ; 2007-08 ; and 2008-09

Elucidate reasons.

**PARA – 13 : Overpayment of wages amounting to Rs.1926/-**

(Audit Period 16.12.06-2010— Reference Audit Memo no.17 dated 03.05.10)

During the test check of contingency bills it was observed that the following Data Entry Operators posted on 89 days basis were made over payment of wages during the month January-2010 (01.01.10 to 28.01.10) :-

S. No.	Bill no & date	Name of D.E.O & AC where drawn wages	Amount paid	Actual amount due	Amount to be recovered
1	245 dt.23.02.10	Sh.Ranjeet Sehgal, AC-32	14833	14667	166
2	245 dt.23.02.10	Sh.Ramesh Bansiwai, AC-33	14833	14667	166
3	245 dt.23.02.10	Sh.Chetan Prakash, AC-33	14833	14667	166
4	245 dt.23.02.10	Sh.Dharmendra, AC-34	14833	14667	166
5	245 dt.23.02.10	Sh.Dalbir, AC-34	14833	14667	166
6	245 dt.23.02.10	Sh.Shamsher Gahlot, AC-35	14833	14667	166
7	245 dt.23.02.10	MS. Anju, AC-35	14833	14667	166
8	245 dt.23.02.10	Sh.Subodh Kumar, AC-36	14833	14667	166
9	245 dt.23.02.10	Sh.Sujit Kumar, AC-37	14833	14667	166
10	245 dt.23.02.10	MS.Renu, AC-38	12933	12667	266
11	245 dt.23.02.10	Sh.Kamaljeet Suman, AC-39	14833	14667	166
12	245 dt.23.02.10	Sh.Vinay Talwar, AC-39	14833	14667	166
				<b>Total=</b>	<b>1926</b>

Recovery from the above DEO may be made after due verification under intimation to audit.

**PARA – 14 : Non-production of records (NPR)**

(Audit Period 16.12.06-2010— Reference Audit Memo no.22 dated 04.05.10)

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 for use *seen*
2. Expenditure Control Registers
3. Contingent Register (GAR-27) *Seen*
4. Register of Misc. Advances – (Abstract Contingent) *Seen*
5. Permanent Advance Register.
6. Property Register.
7. Register of Unserviceable Stores / Dead Stock Register.
8. Condemnation file/records.
9. Long-term / Short-terms Advance Register
10. O.T.A Register
- ✓ 11. C.E.A./Tuition-Fees Register *Seen*
12. T.A.Register alongwith Movement Register & Peon books *Seen*
13. Medical charges reimbursement Registers.
- ✓ 14. LTC registers *Seen*
- ✓ 15. Register of Telephone and Mobile Charges. *Seen*
- ✓ 16. Rent / Electricity / Water bills and their registers. *Seen*
17. Log Book of Photocopy Machine
18. Hiring of vehicle records
19. Fire safety file/certificate

*Handwritten notes:*  
 This is not taken as fresh  
 Anil Malhotra  
 DA-23

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

(20)

## PART – III : TEST AUDIT NOTE (TAN)

Tan 1

### (TAN) PARA – 1 : Cash-Book (GAR-3)

(Audit Period 16.12.06-2010— Reference Audit Memo no.18 dated 04.05.10)

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

1. **Receipt side not signed by DDO** – Receipt side of Cash book has never been signed by DDO from 31.03.09 to 31.01.10 and subsequent from 01.02.10 to till date. Needful may be done and shown to audit.
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 Disbursed ; and (vi) Date of payment. Hence, the period of retention of cash over a period of 90 days [Proviso under Rule 92(2) of CGA(R&P) Rules, 1983] could not be checked/ascertained. Reasons for not recording the details full/complete details of undisbursed amount.
3. **No independent checking** – Totalling 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. **No surprise checks conducted** – Surprise checks of cash-balance were **not** found conducted by the competent authority during the entire audit year 2006-07, which is irregular. Reasons for the same may be explained.

### (TAN) PARA – 2 : Service postage stamps

(Audit Period 16.12.06-2010— Reference Audit Memo no.20 dated 04.05.10)

During the test check of Stamp Account Registers, following irregularities were noticed :-

1. As per Stamps Account Register of SDM(E) office page no.11, **stamps worth of Rs.3000/- were issued to AC-33 office on 16.11.08. On cross-verification of the stamp account register of AC-33, the same was not found entered in their office register**, which is irregular. Hence, necessary recovery of Rs.3000/- may be made from the defaulting official, **after due verifications**, under intimation to audit.
2. On page no.5 dated 08.06.04 closing balance of stamps was Rs.5878/-. Thereafter, consumption of stamps on 09.06.04 was Rs.50/-. Hence, the balance should have been Rs.5828/- ; but as per register balance is recorded as Rs.5820/-, i.e. Rs.8/- less, which is irregular and needs to be clarified.
3. DDO has **not** signed the daily account of Service stamp register, which is irregular.
4. Cuttings were not attested by DDO, which is irregular.
5. Test-check of VREC of AC-33, 37, 38 & 39 reveals that their Stamp Account Registers are not being signed by the HOO (AERO) on daily basis, which is irregular.

This Tan has been taken as per  
H.O. / Mail  
D.O. - 2  
13/3/2018

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

(Audit Period 16.12.06-2010— Reference Audit Memo no.03 dated 19.04.10)

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

1. **Two mode of payment in one bill** – 2003-04 – (Page-79) – Bill no.7 dated 06.06.03 for Rs.34964/- – An amount of Rs.34964/- was drawn on account of pay of Jun'03. Out of the six (6) official in the bill, payment for three were **made in cash** for Rs.17123/- (6510+5848+4765) and the rest three for Rs.17841/- (6520+5522+5799) are stated to have been **made through UTI Bank**, which is generally unusual. Reasons for making part-payments in cash and part-payments through bank, in one bill, need to be justified with relevant orders/proofs.

Tan No-2

2. **Over-retention of undisbursed amount** – 2003-04 – (Page-91) – Bill no.19 dated 14.08.03 for Rs.107000/- – An amount of Rs.3000/- was drawn in respect of Sh.Ram Harak Ram, LDC as honorarium remained undisbursed until 10.03.04, when it was finally deposit back into Government account. As such, the amount of Rs.3000/- was retention for nearly four month (i.e., 14.11.03 to 10.03.04), over and above the stipulated retention-period of three months from the date of its drawal, in accordance to the proviso under Rule 92(2) of CGA(R&P) Rules 1983, which is highly irregular and amounts to misappropriation of Government money. Hence, in this connection – (a) In the first place, reasons for non-disbursement of Rs.3000/- to Sh.Ram Harak Ram, LDC needs to be elucidated ; and (b) Reasons for non-refund of undisbursed amount immediately after three months, also needs to be elucidated.
3. **Revenue stamp not obtained** – As per GoI instructions, every payment exceeding Rs.5000/- must be made after obtaining Revenue Stamps of Rs.1 each. But during test-check, it has been found that the following payments of above Rs.5000/- were disbursed without obtaining the mandatory Revenue Stamps, which is irregular :-
  - (a) Rs.2,00,000/- to Sh.RS Sehrawat against bill no.36 dated 04.09.06.
  - (b) Rs.6570/- to Sh.LR Mendiratta against bill no.144 dated 01.02.08.
  - (c) Rs.2,00,000/- to Sh.Harjeet Singh against bill no.150 dated 14.03.08.
  - (d) Rs.10840/- to Sh.LR Mendiratta against bill no.160 dated 20.02.08.
  - (e) Total of Rs.45000/- disbursed to eight (8) officials against bill no.36 dtd 21.05.08.
 Practice of non-obtaining of the Revenue stamps in the aforesaid cases has resulted into loss of Government revenue, 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. **2006-10** – DDO/HOO had never verified and signed any of the entries in token of check.
5. After bill no.113 dated 21.03.06, 62 pages were left blank without assigning any reasons.
6. Column no.3, namely Designation of the official was left blank in most of the entries.
7. Numerous undated signatures of the recipients noticed.
8. Numerous unattested cuttings and overwritings noticed.
9. Year-starting/Year-ending remarks not recorded in the registers.
10. Neither page-counting nor relevant page-counting-certificate recorded in the registers.

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 : Stock Registers**

(Audit Period 16.12.06-2010— Reference Audit Memo no.19 dated 04.05.10)

During the test check of stock register the following irregularities were noticed:-

1. **Incorrect c/f & b/f** – The following stock-in-hand items were not carried-forward brought-forward resulting in incorrect stock position :-

Vol no.	Page no.	Items	Qty	Remarks
1	46	Notices	8000	Not carried forward
	49	Floppy	5	Not carried forward
3	17	Paper Rim	1	Excess balance in stock
	87	Carbon box	1	Less balance in stock
4	48	Ruled register	1	Less balance in stock
	23	Cartridge	8	Balance not brought-forward from previous register
	29	Cartridge	2	Balance not brought-forward from previous register
	32	Cartridge	1	Balance not brought-forward from previous register
	42	Cartridge	3	Balance not brought-forward from previous register
	105	Water jug	3	Balance not brought-forward from previous register

Irregularities may be rectified, under intimation to audit

2. **One item issued twice** – In the Volume-2/page-3 of the consumable stock register, one floppy box was issued twice against indent no.71 dated 13.11.03, which is irregular. Irregularities may be rectified, under intimation to audit.

*This Tank has been taken as per mail D-10-13*

3. **Non-consumable stock register** – NIL balance in respect of the following non-consumable items have been shown in the register :-

Date	Name of items	Page no.	Quantity
28.11.06	Computer	11	6
21.01.07	U.P.S.	12	6
20.11.07	Digital Camera	32	6
29.03.08	Pen Drive	46	22
26.11.08	Fax Machine	52	8
25.03.09	Steel Almirah	50	4
06.10.09	2,GB RAM & Dual Core Processor	64	9

The above list is illustrative only and not exhaustive. Hence – (a) The correct procedure for non consumable items is that the same may be shown issued to the indenter through a separate issue register and the correct balance be shown in register, under intimation to audit. ; (b) Other cases may be reviewed at your level on the above lines, under intimation to audit.

4. Page no 35, 48, 51, 55, 57 & 60 are found blank without any reason.
5. Annual physical verification of stock in hand not done. The same may now be done.
6. Entries of the register not signed by the H.O.O.
7. Page counting certificate not recorded in any stock register.

### **(TAN) PARA – 5 : Pay Bill Register (GAR-17 & GAR-18)**

(Audit Period 16.12.06-2010— Reference Audit Memo no.06 dated 21.04.10)

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

1. **2008-09 – No entry of 6<sup>th</sup> CPC** – Amount of arrear of 6<sup>th</sup> CPC in respect of the following two officials was neither reflected in their ledgers nor included in the tax-calculation statement for the year 2008-09 despite being under the payment control of this office for the entire FY from 03/08 to 02/09 :-

(f) Page-9 – Sh.AK Bhardwaj, Supdt.

(g) Page-16 – Sh.Satpal Yadav, HC.

Necessary entry of payment of arrear of 6<sup>th</sup> CPC be made in PBR and tax-calculation for the FY-2008-09 may also be reassessed and necessary I-Tax recovery, if any, may be made from the official, **after due verifications**, under intimation to audit.

2. **2008-09 – No Honorarium shown** – Unlike other officials, entry for his payment honorarium not shown in the following cases :-

(a) Page-33 – Sh.Chander Sekhar Mahto, LDC.

(b) Page-35 – Sh.Anand Pal, LDC.

(c) Page-36 – Sh.Teja Pal Singh, LDC.

Clarify whether the aforesaid officials were in receipt of honorarium or not – with proof.

3. **Other general irregularities – 1999-06 & 2006-08 & 2008-10 :-**

- (a) No page counting certificate.
- (b) Unwarranted entries LTC-claims (other than LTC-Leave encashment) noticed.
- (c) 'NIL' bill entries in respect of staff joined after 01.04.04 not recorded in PBRs.
- (d) Several entries were noticed in respect of LTC payments made to officials.
- (e) Dealing Assistant had never initialled the register.
- (f) DDO had never signed in authentication of the entries recorded.
- (g) Numerous cuttings/overwritings.
- (h) Several torn pages noticed, which may be pasted to avoid loss of records
- (i) 2002-06 & 2006-08 & 2008-10 – No vertical totals.
- (j) 2006-08 & 2008-10 – Index not maintained
- (k) 2006-08 & 2008-10 – Details depicting 'Particulars of advance' not recorded.
- (l) Entries of GAR-18 never signed by DDO in authentication of entries for the period 1999-06 & 2006-08 and no GAR-18 not recorded for the year 2008-10.

Necessary compliance be made and shown to audit.



*TOC*

**(TAN) PARA – 6 : Bill Register (GAR-9)**

(Audit Period 16.12.06-2010— Reference Audit Memo no.02 dated 19.04.10)

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

1. **Unattested entries** – DDO had not signed the following bills at any stage – **either** at the time of presenting the bills to PAO (Col-4) ; **or** at the time of signing of acknowledgement (Col-8) ; **or** at the time of entry in cash-book/open-cheque-acquittance-roll/crossed-cheque-transit-register (Col-12), without which there is no authenticity of entries recorded in the bill-register, which is highly irregular :-

- (a) 2002-03 – from bill no.23 dated 06.11.02 to bill no.25 dated 03.12.02. ;
- (b) 2002-03 – from bill no.31 dated 12.03.03 to bill no.32 dated 17.03.03. ;
- (c) 2003-04 – from bill no.46 dated 08.11.03 to bill no.59 dated 28.11.03. ;
- (d) 2005-06 – bill no.92 dated 03.02.06. ;
- (e) 2005-06 – from bill no.100 dated 15.02.06 to bill no.101 dated 15.02.06. ;
- (f) 2005-06 – from bill no.103 dated 17.02.06 to bill no.123 dated 31.03.06. ;
- (g) 2006-07 – from bill no.01 dated 13.03.06 to bill no.29 dated 04.08.06. ;
- (h) 2006-07 – from bill no.78 dated 05.12.06 to bill no.113 dated 30.03.07. ;
- (i) 2007-08 – from bill no.01 dated 08.03.07 to bill no.198 dated 31.03.08. ;
- (j) 2008-09 – from bill no.01 dated 13.03.08 to bill no.334 dated 31.03.09.

2. **Unexplained cancellations** – Following bills have been cancelled :-

- (a) 2000-01 – (Page-10) – Bill no.36 dated 26.03.01 for Rs.22016/-
- (b) 2000-01 – (Page-10) – Bill no.37 dated 26.03.01 for Rs.5000/-
- (c) 2000-01 – (Page-10) – Bill no.40 dated 26.03.01 for Rs.2972/-
- (d) 2002-03 – (Page-19) – Bill no.18 dated 27.08.02 for Rs.1620/-
- (e) 2002-03 – (Page-21) – Bill no.34 dated 31.03.03 for Rs.819567/-
- (f) 2008-09 – (Page-???) – Bill no.74 dated 07.07.08 for Rs.15000/-
- (g) 2009-10 – (Page-15) – Bill no.97 dated 04.09.09 for Rs.38734/-
- (h) 2009-10 – (Page-39) – Bill no.242 dated 17.03.10 for Rs.7819/-

Since cancelled bill entries have not been attested by the DDO and also, there is no mention of such bill in the subsequent FY, which is irregular. Such cancelled entries raises doubts whether bills were actually cancelled or were presented to PAO and subsequently shown as cancelled. In this regard – (a) Cancelled bill may be made available to audit to verify the claims. ; (b) Details of passing of the bills finally may be made available to audit.

3. **Month-end Summary not prepared** – Closing certificate, at the end of the month – indicating the number of **bills presented** the PAO during the month, **bills against which cheques received** and the **bills pending** with the PAO, **not** recorded in the register for any month, which is irregular. An abstract on the following lines was to be prepared :-

- (a) Opening balance of bills, as on 01-MM-YY - xxx
- (b) Bills received during the month - xxx
- (c) Total bills, as on 31-MM-YY - xxx
- (d) Bills passed by PAO during the month - xxx
- (e) Balance bills at the close of month - xxx

4. **2006-09 – Irregularities in Bill register noticed :-**

- (a) Register in torn condition, which may be got bounded.
- (b) Inside pages also in torn condition with information missing (bill no.19).
- (c) No page counting certificate.
- (d) Page counting after page no.22 not done.
- (e) 2008-09 – Blank number – Bill no.283 left blank without assigning any reasons.
- (f) Approximate 75 pages left blank after 2008-09's last entry.

5. **Incomplete details** – 2003-04 – Instead of self-explanatory/explicit remarks, the particulars of the bill recorded at 'Col-2' were simply mentioned as 'C.Bill', which is irregular.

6. **No year closing certificate** – Year-closing certificate culminating the financial years has **not** been recorded in the Bill Register, which is irregular.

7. **Cuttings & overwritings** – Numerous cutting/overwriting were noticed in the bill-registers without DDO's signature, which is irregular.

8. **Undated signatures** – Signatures affixed in the register were mostly undated, which is irregular.

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.

*This further can be taken as per this matter 5/3/10*

Tan W O ~~23~~

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**(TAN) PARA – 7 : Cash Security / Fidelity Bond of Cashier & Store-keeper**

(Audit Period 16.12.06-2010— Reference Audit Memo no.01 dated 19.04.10)

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

25

**Annexure-1/Para-7(1)**  
( Calculation of Income-tax cases of short recoveries )

1	Sh.SB Chandolia	Supdt	Pg-1(FY=1999-00)	Working Sheet		
	Total Sal Income= 134294	Gross Tot Inc'm= 109494	2580	<b>Total Salary</b>	<b>Ded'n Ch-IVA</b>	<b>Total Saving</b>
	(-) Tpt Allow= 4800	(-) Ded Chp-IV-A= 771	1. I-Tax calculation sheet NPR	0 10701	Mediclm= 0	GPF= 24000
	(-) Wsh Allow= 0	Bal Tax'bl inc'm= 108723	2. Short recovery of I-Tax	0 0	PhyDep= 0	CGEIS= 720
	(-) Misc= 0	Tax on Tot Inc'= 10745		0 0	MedTrt= 0	LIC= 0
	(-) HRA-rent= 0	Tax payable (R)= 10750		0 0	EdnLon= 0	PLI= 0
	<b>Total Salary= 129494</b>	Tot Savings (A)= 24720		0 0	Dona'n= 771	T-Fee= 0
	(-) Int on HBA= 0	Rebate on Sav(A)= 4944		0 0	HBA Int= 0	PPF= 0
	<b>Balance= 129494</b>	Tax-Tot Inc= 5801		0 0	PhyHnd= 0	NSC= 0
	(-) Standard Ded= 20000	(+)10% Surchg= 580		91490 0	LICPF= 0	NSC Int= 0
	(-) Misc= 0	(+)Add 2% SurChg= 0		10701 0	Misc=1 0	UTI= 0
	<b>Aggregate= 109494</b>	Tax payable= 6381		10701		Misc= 0
	(+) Inc - NSC int= 0	(-) Tax+SC paid= 3801		10701		Sav(B)= 0
	(+) Inc - OthSour= 0	Bal Tax o/s= 2580		<b>13429</b>		
				4	771	24720

2	Sh.Mangal Sain	HC	Pg-2(FY=1999-00)	Working Sheet		
	Total Sal Income= 112605	Gross Tot Inc'm= 91405	4605	<b>Total Salary</b>	<b>Ded'n Ch-IVA</b>	<b>Total Saving</b>
	(-) Tpt Allow= 1200	(-) Ded Chp-IV-A= 617	1. I-Tax calculation sheet NPR	0 9402	Mediclm= 0	GPF= 7500
	(-) Wsh Allow= 0	Bal Tax'bl inc'm= 90788	2. Short recovery of I-Tax Rebate for savings of Rs.20000/- and Rs.924/- allowed on account NSC and Int't on NSC ; but no documentary proof was made available to audit.	0 0	PhyDep= 0	CGEIS= 360
	(-) Misc= 0	Tax on Tot Inc'= 7158		0 0	MedTrt= 0	LIC= 0
	(-) HRA-rent= 0	Tax payable (R)= 7160		0 0	EdnLon= 0	PLI= 0
	<b>Total Salary= 111405</b>	Tot Savings (A)= 7860		0 0	Dona'n= 617	T-Fee= 0
	(-) Int on HBA= 0	Rebate on Sav(A)= 1572		0 0	HBA Int= 0	PPF= 0
	<b>Balance= 111405</b>	Tax-Tot Inc= 5586		0 0	PhyHnd= 0	NSC= 0
	(-) Standard Ded= 20000	(+)10% Surchg= 559		74997 0	LICPF= 0	NSC Int= 0
	(-) Misc= 0	(+)Add 2% SurChg= 0		9402 0	Misc=1 0	UTI= 0
	<b>Aggregate= 91405</b>	Tax payable= 6145		9402		Misc= 0
	(+) Inc - NSC int= 0	(-) Tax+SC paid= 1540		9402		Sav(B)= 0
	(+) Inc - OthSour= 0	Bal Tax o/s= 4605		<b>11260</b>		
				5	617	7860

3	Sh.Ashwani Kumar	HC	Pg-4(FY=1999-00)	Working Sheet		
	Total Sal Income= 109199	Gross Tot Inc'm= 87999	4270	<b>Total Salary</b>	<b>Ded'n Ch-IVA</b>	<b>Total Saving</b>
	(-) Tpt Allow= 1200	(-) Ded Chp-IV-A= 568	1. I-Tax calculation sheet NPR	0 8901	Mediclm= 0	GPF= 12000
	(-) Wsh Allow= 0	Bal Tax'bl inc'm= 87431	2. FORM-16 not made available	0 2729	PhyDep= 0	CGEIS= 360
	(-) Misc= 0	Tax on Tot Inc'= 6486	3. Short recovery of I-Tax	0 0	MedTrt= 0	LIC= 0
	(-) HRA-rent= 0	Tax payable (R)= 6490		0 0	EdnLon= 0	PLI= 0
	<b>Total Salary= 107999</b>	Tot Savings (A)= 12360		0 0	Dona'n= 568	T-Fee= 0
	(-) Int on HBA= 0	Rebate on Sav(A)= 2472		0 0	HBA Int= 0	PPF= 0
	<b>Balance= 107999</b>	Tax-Tot Inc= 4014		0 0	PhyHnd= 0	NSC= 0
	(-) Standard Ded= 20000	(+)10% Surchg= 401		71619 0	LICPF= 0	NSC Int= 0
	(-) Misc= 0	(+)Add 2% SurChg= 0		8650 0	Misc=1 0	UTI= 0
	<b>Aggregate= 87999</b>	Tax payable= 4415		8650		Misc= 0
	(+) Inc - NSC int= 0	(-) Tax+SC paid= 145		8650		Sav(B)= 0
	(+) Inc - OthSour= 0	Bal Tax o/s= 4270		<b>10919</b>		
				9	568	12360

4	Sh.BL Halder	HC	Pg-51(FY=2002-03)	Working Sheet		
	Tot Inc'm frm Sal= 153331	Tot Savings (A)= 60360	3087	<b>Total Salary</b>	<b>Ded'n Ch-IVA</b>	<b>Total Saving</b>
	(+) Inc - NSC int= 0	Tot Savings (B)= 0	I-Tax calculation sheet NPR	12038 12776	Mediclm= 0	GPF= 60000
	(+) Inc - OthSour= 0	u/s88 Rebate in%= 15	Short recovery of I-Tax	12304 798	PhyDep= 0	CGEIS= 360
	(-) Tpt Allow= 1200	Tot Rebate allwd= 9054		12304 796	MedTrt= 0	LIC= 0
	(-) Wsh Allow= 0	Bal I-Tax= 5372		12304 2467	EdnLon= 0	PLI= 0
	(-) HRA-rent= 0	Bal I-Tax (R)= 5370		12304 273	Dona'n= 0	T-Fee= 0
	<b>Total Grs Inc'm= 152131</b>	(+)5% Surchg= 269		12304 0	HBA Int= 0	PPF= 0
	(-) Standard Ded= 25000	Tot I-Tax+SC= 5639		12304 0	PhyHnd= 0	NSC= 0
	(-) Ded Chp-IV-A= 0	(-) Tax+SC paid= 2552		12304 0	LICPF= 0	NSC Int= 0
	<b>Bal Tax'b inc'm= 127131</b>	Bal Tax o/s= 3087		12503 0	Misc=1 0	UTI= 0
	<b>Tax'b inc'm (R)= 127130</b>			12776		Misc= 0
	<b>Tot Inc'm Tax= 14426</b>			12776		Sav(B)= 0
	Women (Y/N)= 0			<b>153331</b>		<b>60360</b>
					0	

5	Sh.Shiv Narayan	UDC	Pg-52 (FY=2002-03)	Working Sheet
	Tot Inc'm frm Sal= 116523	Tot Savings (A)= 24360	1250	<b>Total Salary</b> 9582
	(+) Inc - NSC int= 0	Tot Savings (B)= 0		<b>Ded'n Ch-IVA</b> 0
	(+) Inc - OthSour= 0	u/s88 Rebate in%= 20		<b>Total Saving</b> 24000
	(-) Tpt Allow'= 1200	Tot Rebate allwd= 4872		Medicm= 0
	(-) Wsh Allow'= 0	Bal I-Tax= 1192		PhyDep= 0
	(-) HRA-rent= 0	Bal I-Tax (R) = 1190		MedTrt= 0
	<b>Total Grs Inc'm= 115323</b>	(+)5% Surchg= 60		EdnLon= 0
	(-) Standard Ded= 30000	Tot I-Tax+SC= 1250		Dona'n= 0
	(-) Ded Chp-IV-A= 0	(-) Tax+SC paid= 0		HBA Int= 0
	<b>Bal Tax'b Inc'm= 85323</b>	Bal Tax o/s= 1250		PhyHnd= 0
	<b>Tax'b inc'm (R) = 85320</b>			LICPF= 0
	Tot Inc'm Tax= 6064			Misc=1 0
	Women (Y/N)= 0			UTI= 0
				Misc= 0
				Sav(B)= 0
				116523 0 24360

6	Sh.RP Singh	UDC	Pg-71 (FY=2003-04)	Working Sheet
	Tot Inc'm frm Sal= 135344	Tot Savings (A)= 44360	950	<b>Total Salary</b> 10601
	(+) Inc - NSC int= 0	Tot Savings (B)= 0		<b>Ded'n Ch-IVA</b> 0
	(+) Inc - OthSour= 0	u/s88 Rebate in%= 20		<b>Total Saving</b> 44000
	(-) Tpt Allow'= 1223	Tot Rebate allwd= 8872		Medicm= 0
	(-) Wsh Allow'= 0	Bal I-Tax= 952		PhyDep= 0
	(-) HRA-rent= 0	Bal I-Tax (R) = 950		CGEIS= 360
	<b>Total Grs Inc'm= 134121</b>	(-) Tax+SC paid= 0		MedTrt= 0
	(-) Standard Ded= 30000	Bal Tax o/s= 950		EdnLon= 0
	(-) Ded Chp-IV-A= 0			Dona'n= 0
	<b>Bal Tax'b inc'm= 104121</b>			HBA Int= 0
	<b>Tax'b inc'm (R) = 104120</b>			PhyHnd= 0
	Tot Inc'm Tax= 9824			LICPF= 0
	Women (Y/N)= 0			Misc=1 0
				UTI= 0
				Misc= 0
				Sav(B)= 0
				135344 0 44360

7	Sh.RK Uppal	UDC	Pg-74 (FY=2003-04)	Working Sheet
	Tot Inc'm frm Sal= 141851	Tot Savings (A)= 54360	260	<b>Total Salary</b> 11168
	(+) Inc - NSC int= 0	Tot Savings (B)= 0		<b>Ded'n Ch-IVA</b> 0
	(+) Inc - OthSour= 0	u/s88 Rebate in%= 20		<b>Total Saving</b> 54000
	(-) Tpt Allow'= 1200	Tot Rebate allwd= 10872		Medicm= 0
	(-) Wsh Allow'= 0	Bal I-Tax= 258		PhyDep= 0
	(-) HRA-rent= 0	Bal I-Tax (R) = 260		CGEIS= 360
	<b>Total Grs Inc'm= 140651</b>	(-) Tax+SC paid= 0		MedTrt= 0
	(-) Standard Ded= 30000	Bal Tax o/s= 260		EdnLon= 0
	(-) Ded Chp-IV-A= 0			Dona'n= 0
	<b>Bal Tax'b inc'm= 110651</b>			HBA Int= 0
	<b>Tax'b inc'm (R) = 110650</b>			PhyHnd= 0
	Tot Inc'm Tax= 11130			LICPF= 0
	Women (Y/N)= 0			Misc=1 0
				UTI= 0
				Misc= 0
				Sav(B)= 0
				141851 0 54360

8	Sh.Prem Chand	UDC	Pg-75 (FY=2003-04)	Working Sheet
	Tot Inc'm frm Sal= 140253	Tot Savings (A)= 36960	3420	<b>Total Salary</b> 11168
	(+) Inc - NSC int= 0	Tot Savings (B)= 0		<b>Ded'n Ch-IVA</b> 0
	(+) Inc - OthSour= 0	u/s88 Rebate in%= 20		<b>Total Saving</b> 36600
	(-) Tpt Allow'= 1200	Tot Rebate allwd= 7392		Medicm= 0
	(-) Wsh Allow'= 0	Bal I-Tax= 3418		PhyDep= 0
	(-) HRA-rent= 0	Bal I-Tax (R) = 3420		CGEIS= 360
	<b>Total Grs Inc'm= 139053</b>	(-) Tax+SC paid= 0		MedTrt= 0
	(-) Standard Ded= 30000	Bal Tax o/s= 3420		EdnLon= 0
	(-) Ded Chp-IV-A= 0			Dona'n= 0
	<b>Bal Tax'b inc'm= 109053</b>			HBA Int= 0
	<b>Tax'b inc'm (R) = 109050</b>			PhyHnd= 0
	Tot Inc'm Tax= 10810			LICPF= 0
	Women (Y/N)= 0			Misc=1 0
				UTI= 0
				Misc= 0
				Sav(B)= 0
				140253 0 36960

9	Sh.Sukhvir Singh	UDC	Pg-76 (FY=2003-04)	Working Sheet			
	Tot Inc'm frm Sal= 129267	Tot Savings (A)= 36360	959		<b>Total Salary</b>	<b>Ded'n Ch-IVA</b>	<b>Total Saving</b>
	(+) Inc - NSC int= 0	Tot Savings (B)= 0		I-Tax calculation sheet NPR	9582 10128	Medicl= 0	GPF= 36000
	(+) Inc - OthSour= 0	u/s88 Rebate in%= 20			9582 612	PhyDep= 0	CGEIS= 360
	(-) Tpt Allow= 1200	Tot Rebate allwd= 7272		Salary details from 03/03 to 10.07.03	9920 960	MedTrt= 0	LIC= 0
	(-) Wsh Allow= 0	Bal I-Tax= 1342		not recorded in PBR ; hence	9920 624	EdnLon= 0	PLI= 0
	(-) HRA-rent= 0	Bal I-Tax (R) = 1340		details worked-out on the basis	9920 2467	Dona'n= 0	T-Fee= 0
	<b>Total Grs Inc'm= 128067</b>	(-) Tax+SC paid= 381		of salary of 08/03 and other info	9920 5200	HBA Int= 0	PPF= 0
	(-) Standard Ded= 30000	Bal Tax o/s= 959		recorded in PBR	9920 0	PhyHnd= 0	NSC= 0
	(-) Ded Chp-IV-A= 0				10128 0	LICPF= 0	NSC Int= 0
	<b>Bal Tax'b Inc'm= 98067</b>				10128 0	Misc=1 0	UTI= 0
	<b>Tax'b inc'm (R) = 98070</b>				10128		Misc= 0
	<b>Tot Inc'm Tax= 8614</b>				10128		Sav(B)= 0
	Women (Y/N)= 0				<b>129267</b>	<b>0</b>	<b>36360</b>

10	Sh.RP Goel	HC	Pg-77 (FY=2003-04)	Working Sheet			
	Tot Inc'm frm Sal= 162179	Tot Savings (A)= 24372	10312		<b>Total Salary</b>	<b>Ded'n Ch-IVA</b>	<b>Total Saving</b>
	(+) Inc - NSC int= 0	Tot Savings (B)= 0		I-Tax calculation sheet NPR	12230 12969	Medicl= 0	GPF= 24012
	(+) Inc - OthSour= 0	u/s88 Rebate in%= 15			12230 798	PhyDep= 0	CGEIS= 360
	(-) Tpt Allow= 1200	Tot Rebate allwd= 3656		Salary details from 03/03 to 21.07.03	12425 2467	MedTrt= 0	LIC= 0
	(-) Wsh Allow= 0	Bal I-Tax= 11540		not recorded in PBR ; hence	12425 6650	EdnLon= 0	PLI= 0
	(-) HRA-rent= 0	Bal I-Tax (R) = 11540		details worked-out on the basis	12703 0	Dona'n= 0	T-Fee= 0
	<b>Total Grs Inc'm= 160979</b>	(-) Tax+SC paid= 1228		of salary of 08/03 and other info	12703 0	HBA Int= 0	PPF= 0
	(-) Standard Ded= 30000	Bal Tax o/s= 10312		recorded in PBR	12703 0	PhyHnd= 0	NSC= 0
	(-) Ded Chp-IV-A= 0				12969 0	LICPF= 0	NSC Int= 0
	<b>Bal Tax'b Inc'm= 130979</b>			Unlike other cases, arrear of	12969 0	Misc=1 0	UTI= 0
	<b>Tax'b inc'm (R) = 130980</b>			DA w.e.f. 01.01.03 to 31.03.03	12969		Misc= 0
	<b>Tot Inc'm Tax= 15196</b>			not recorded in PBR. Clarify	12969		Sav(B)= 0
	Women (Y/N)= 0				<b>162179</b>	<b>0</b>	<b>24372</b>

11	Sh.BS Verma	UDC	Pg-79 (FY=2003-04)	Working Sheet			
	Tot Inc'm frm Sal= 111255	Tot Savings (A)= 12360	2540		<b>Total Salary</b>	<b>Ded'n Ch-IVA</b>	<b>Total Saving</b>
	(+) Inc - NSC int= 0	Tot Savings (B)= 0		I-Tax calculation sheet NPR	8233 8805	Medicl= 0	GPF= 12000
	(+) Inc - OthSour= 0	u/s88 Rebate in%= 20			8365 540	PhyDep= 0	CGEIS= 360
	(-) Tpt Allow= 1200	Tot Rebate allwd= 2472		Salary details from 03/03 to 21.07.03	8625 2467	MedTrt= 0	LIC= 0
	(-) Wsh Allow= 0	Bal I-Tax= 2540		not recorded in PBR ; hence	8625 4500	EdnLon= 0	PLI= 0
	(-) HRA-rent= 0	Bal I-Tax (R) = 2540		details worked-out on the basis	8625 0	Dona'n= 0	T-Fee= 0
	<b>Total Grs Inc'm= 110055</b>	(-) Tax+SC paid= 0		of salary of 08/03 and other info	8625 0	HBA Int= 0	PPF= 0
	(-) Standard Ded= 30000	Bal Tax o/s= 2540		recorded in PBR	8625 0	PhyHnd= 0	NSC= 0
	(-) Ded Chp-IV-A= 0				8805 0	LICPF= 0	NSC Int= 0
	<b>Bal Tax'b Inc'm= 80055</b>			Unlike other cases, arrear of	8805 0	Misc=1 0	UTI= 0
	<b>Tax'b inc'm (R) = 80060</b>			DA w.e.f. 01.01.03 to 31.03.03	8805		Misc= 0
	<b>Tot Inc'm Tax= 5012</b>			not recorded in PBR. Clarify	8805		Sav(B)= 0
	Women (Y/N)= 0				<b>111255</b>	<b>0</b>	<b>12360</b>

12	Sh.Mahabir Singh	UDC	Pg-81 (FY=2003-04)	Working Sheet			
	Tot Inc'm frm Sal= 117721	Tot Savings (A)= 24360	1077		<b>Total Salary</b>	<b>Ded'n Ch-IVA</b>	<b>Total Saving</b>
	(+) Inc - NSC int= 0	Tot Savings (B)= 0		I-Tax calculation sheet NPR	9111 9636	Medicl= 0	GPF= 24000
	(+) Inc - OthSour= 0	u/s88 Rebate in%= 20			9255 4900	PhyDep= 0	CGEIS= 360
	(-) Tpt Allow= 1200	Tot Rebate allwd= 4872		Salary details from 03/03 to 22.10.03	9255 0	MedTrt= 0	LIC= 0
	(-) Wsh Allow= 0	Bal I-Tax= 1432		not recorded in PBR ; hence	9255 0	EdnLon= 0	PLI= 0
	(-) HRA-rent= 0	Bal I-Tax (R) = 1430		details worked-out on the basis	9255 0	Dona'n= 0	T-Fee= 0
	<b>Total Grs Inc'm= 116521</b>	(-) Tax+SC paid= 353		of salary of 11/03 and other info	9255 0	HBA Int= 0	PPF= 0
	(-) Standard Ded= 30000	Bal Tax o/s= 1077		recorded in PBR	9255 0	PhyHnd= 0	NSC= 0
	(-) Ded Chp-IV-A= 0				9636 0	LICPF= 0	NSC Int= 0
	<b>Bal Tax'b Inc'm= 86521</b>			Unlike other cases, arrear of	9636 0	Misc=1 0	UTI= 0
	<b>Tax'b inc'm (R) = 86520</b>			DA's and Bonus not recorded in	9636		Misc= 0
	<b>Tot Inc'm Tax= 6304</b>			PBR. Clarify	9636		Sav(B)= 0
	Women (Y/N)= 0				<b>117721</b>	<b>0</b>	<b>24360</b>

13	Sh.Ram Niwas	UDC	Pg-88 (FY=2004-05)	Working Sheet
	Tot Inc'm frm Sal= 128795	Tot Savings (A)= 34360	1733	Total Salary
	(+) Inc - NSC int= 0	Tot Savings (B)= 0		8805 10336
	(+) Inc - OthSour= 0	u/s88 Rebate in%= 20		9918 270
	(-) Tpt Allow= 1200	Tot Rebate allwd= 6872		9918 621
	(-) Wsh Allow= 0	Bal I-Tax= 1648		10129 2467
	(-) HRA-rent= 0	Bal I-Tax (R) = 1650		10129 4600
	<b>Total Grs Inc'm= 127595</b>	(+) 2% Edn Cess= 83		10129 0
	(-) Standard Ded= 30000	Tot I-Tax+SC= 1733		10129 0
	(-) Ded Chp-IV-A= 0	(-) Tax+EC paid= 0		10336 0
	<b>Bal Tax'b inc'm= 97595</b>	Bal Tax o/s= 1733		10336 0
	Tax'b inc'm (R) = 97600			10336 0
	Tot Inc'm Tax= 8520			10336 0
	Women (Y/N)= 0			128795 0
				<b>Total Saving</b>
				Medicm= 0
				GPF= 34000
				PhyDep= 0
				CGEIS= 360
				MedTrt= 0
				LIC= 0
				EdnLon= 0
				PLI= 0
				Dona'n= 0
				T-Fee= 0
				HBA Int= 0
				PPF= 0
				PhyHnd= 0
				NSC= 0
				LICPF= 0
				NSC Int= 0
				Misc=1 0
				UTI= 0
				Misc= 0
				Sav(B)= 0
				<b>34360</b>

14	Sh.RP Singh	UDC	Pg-89 (FY=2004-05)	Working Sheet
	Tot Inc'm frm Sal= 154594	Tot Savings (A)= 55420	5639	Total Salary
	(+) Inc - NSC int= 0	Tot Savings (B)= 0		10601 12496
	(+) Inc - OthSour= 0	u/s88 Rebate in%= 15		11927 327
	(-) Tpt Allow= 1200	Tot Rebate allwd= 8313		11927 756
	(-) Wsh Allow= 0	Bal I-Tax= 5365		11927 2467
	(-) HRA-rent= 0	Bal I-Tax (R) = 5370		12244 5450
	<b>Total Grs Inc'm= 153394</b>	(+) 2% Edn Cess= 269		12244 0
	(-) Standard Ded= 30000	Tot I-Tax+SC= 5639		12244 0
	(-) Ded Chp-IV-A= 0	(-) Tax+EC paid= 0		12496 0
	<b>Bal Tax'b inc'm= 123394</b>	Bal Tax o/s= 5639		12496 0
	Tax'b inc'm (R) = 123390			12496 0
	Tot Inc'm Tax= 13678			12496 0
	Women (Y/N)= 0			154594 0
				<b>Total Saving</b>
				Medicm= 0
				GPF= 55060
				PhyDep= 0
				CGEIS= 360
				MedTrt= 0
				LIC= 0
				EdnLon= 0
				PLI= 0
				Dona'n= 0
				T-Fee= 0
				HBA Int= 0
				PPF= 0
				PhyHnd= 0
				NSC= 0
				LICPF= 0
				NSC Int= 0
				Misc=1 0
				UTI= 0
				Misc= 0
				Sav(B)= 0
				<b>55420</b>

15	Sh.BS Verma	UDC	Pg-93 (FY=2004-05)	Working Sheet
	Tot Inc'm frm Sal= 129969	Tot Savings (A)= 14760	6090	Total Salary
	(+) Inc - NSC int= 0	Tot Savings (B)= 0		8805 10336
	(+) Inc - OthSour= 0	u/s88 Rebate in%= 20		9918 270
	(-) Tpt Allow= 1200	Tot Rebate allwd= 2952		9918 621
	(-) Wsh Allow= 0	Bal I-Tax= 5802		9918 2467
	(-) HRA-rent= 0	Bal I-Tax (R) = 5800		9918 4600
	<b>Total Grs Inc'm= 128769</b>	(+) 2% Edn Cess= 290		10129 636
	(-) Standard Ded= 30000	Tot I-Tax+SC= 6090		10129 960
	(-) Ded Chp-IV-A= 0	(-) Tax+EC paid= 0		10336 0
	<b>Bal Tax'b inc'm= 98769</b>	Bal Tax o/s= 6090		10336 0
	Tax'b inc'm (R) = 98770			10336 0
	Tot Inc'm Tax= 8754			10336 0
	Women (Y/N)= 0			129969 0
				<b>Total Saving</b>
				Medicm= 0
				GPF= 14400
				PhyDep= 0
				CGEIS= 360
				MedTrt= 0
				LIC= 0
				EdnLon= 0
				PLI= 0
				Dona'n= 0
				T-Fee= 0
				HBA Int= 0
				PPF= 0
				PhyHnd= 0
				NSC= 0
				LICPF= 0
				NSC Int= 0
				Misc=1 0
				UTI= 0
				Misc= 0
				Sav(B)= 0
				<b>14760</b>

16	Sh.Mahabir Singh	UDC	Pg-94 (FY=2004-05)	Working Sheet
	Tot Inc'm frm Sal= 140662	Tot Savings (A)= 43360	2331	Total Salary
	(+) Inc - NSC int= 0	Tot Savings (B)= 0		9636 11275
	(+) Inc - OthSour= 0	u/s88 Rebate in%= 20		10839 294
	(-) Tpt Allow= 1200	Tot Rebate allwd= 8672		10839 660
	(-) Wsh Allow= 0	Bal I-Tax= 2220		10839 2467
	(-) HRA-rent= 0	Bal I-Tax (R) = 2220		10839 4600
	<b>Total Grs Inc'm= 139462</b>	(+) 2% Edn Cess= 111		10839 636
	(-) Standard Ded= 30000	Tot I-Tax+SC= 2331		10839 960
	(-) Ded Chp-IV-A= 0	(-) Tax+EC paid= 0		11275 0
	<b>Bal Tax'b inc'm= 109462</b>	Bal Tax o/s= 2331		11275 0
	Tax'b inc'm (R) = 109460			11275 0
	Tot Inc'm Tax= 10892			11275 0
	Women (Y/N)= 0			140662 0
				<b>Total Saving</b>
				Medicm= 0
				GPF= 43000
				PhyDep= 0
				CGEIS= 360
				MedTrt= 0
				LIC= 0
				EdnLon= 0
				PLI= 0
				Dona'n= 0
				T-Fee= 0
				HBA Int= 0
				PPF= 0
				PhyHnd= 0
				NSC= 0
				LICPF= 0
				NSC Int= 0
				Misc=1 0
				UTI= 0
				Misc= 0
				Sav(B)= 0
				<b>43360</b>

17	Sh.Bhopal Singh	HC	Pg-105	(FY=2004-05)	Working Sheet		
	Tot Inc'm frm Sal= 128628	Tot Savings (A)= 12360	6542	I-Tax calculation sheet NPR	<b>Total Salary</b>	<b>Ded'n Ch-IVA</b>	<b>Total Saving</b>
	(+) Inc - NSC int= 0	Tot Savings (B)= 0			9681 10746	Medicl= 0	GPF= 12000
	(+) Inc - OthSour= 0	u/s88 Rebate in%= 20			10224 354	PhyDep= 0	CGEIS= 360
	(-) Tpt Allow= 100	Tot Rebate allwd= 2472			10224 803	MedTrf= 0	LIC= 0
	(-) Wsh Allow= 0	Bal I-Tax= 6234			10224 2467	EdnLon= 0	PLI= 0
	(-) HRA-rent= 0	Bal I-Tax (R) = 6230			10224 0	Dona'n= 0	T-Fee= 0
	<b>Total Grs Inc'm= 128528</b>	(+) 2% Edn Cess= 312			10224 0	HBA Int= 0	PPF= 0
	(-) Standard Ded= 30000	Tot I-Tax+SC= 6542			10473 0	PhyHnd= 0	NSC= 0
	(-) Ded Chp-IV-A= 0	(-) Tax+EC paid= 0			10746 0	LICPF= 0	NSC Int= 0
	<b>Bal Tax'b Inc'm= 98528</b>	Bal Tax o/s= 6542			10746 0	Misc=1 0	UTI= 0
	<b>Tax'b Inc'm (R) = 98530</b>				10746		Misc= 0
	<b>Tot Inc'm Tax= 8706</b>				10746		Sav(B)= 0
	Women (Y/N)= 0						

18	Sh.NK Vashist	Supdt	Pg-125	(FY=2005-06)	Working Sheet		
	Total Sal Income= 215497	(-) Savings(A)= 12720	769	Short recovery of I-Tax	<b>Total Salary</b>	<b>Total Saving</b>	
	(-) Tpt Allow= 4800	(-) Savings(B)= 385			17332 18141	GPF= 12000	
	(-) Wsh Allow= 0	Tot Inc= 156012			17679 1848	CGEIS= 720	
	(-) Misc= 0	Tot Inc (R)= 156010			17679 0	LIC= 0	
	(-) HRA-rent= 41580	(-) NIL Tax= 100000			17679 0	PLI= 0	
	<b>Total Salary= 169117</b>	<b>Final Tax'b Inc= 56010</b>			17679 0	T-Fee= 0	
	(-)Int on HBA= 0	Tax-Tot Inc= 7202			17679 0	HBA(P)= 0	
	<b>Net Tax'b Inc= 169117</b>	(+) Edn Cess= 144			17679 0	NSC= 0	
	(+) Inc - NSC int= 0	<b>Tax payable= 7346</b>			17679 0	PPF= 0	
	(+) Inc - OthSour= 0	(-) Tax paid= 6577			18141 0	Mutal= 0	
	<b>Tot Tax'bl inc'm= 169117</b>	<b>Bal Tax o/s= 769</b>			18141	Misc= 0	
					18141	Sav(B)= 385	
					<b>215497</b>		<b>13105</b>

19	Sh.BL Meena	SDM	Pg-28	(FY=2006-07)	Working Sheet		
	Total Sal Income= 268512	(-) Savings(A)= 96720	787	(1) A rebate of Rs.11045/- has been allowed on account of LIC ; but no documentary proof was available on records in support thereof.	<b>Total Salary</b>	<b>Total Saving</b>	
	(-) Tpt Allow= 4800	(-) Savings(B)= 0			21009 22554	GPF= 96000	
	(-) Wsh Allow= 0	Tot Inc= 161658			21409 1200	CGEIS= 720	
	(-) Misc= 0	Tot Inc (R)= 161660			21871 683	LIC= 0	
	(-) HRA-rent= 0	(-) NIL Tax= 100000			21871 683	PLI= 0	
	<b>Total Salary= 263712</b>	<b>Final Tax'b Inc= 61660</b>			21871 683	T-Fee= 0	
	(-)Int on HBA= 5334	Tax-Tot Inc= 8332			21871 720	HBA(P)= 0	
	<b>Net Tax'b Inc= 258378</b>	(+) Edn Cess= 250			21871 0	NSC= 0	
	(+) Inc - NSC int= 0	<b>Tax payable= 8582</b>			22554 0	PPF= 0	
	(+) Inc - OthSour= 0	(-) Tax paid= 7795			22554 0	Mutal= 0	
	<b>Tot Tax'bl inc'm= 258378</b>	<b>Bal Tax o/s= 787</b>			22554	Misc= 0	
					22554	Sav(B)= 0	
					<b>268512</b>		<b>96720</b>

20	Sh.BL Meena	SDM	Pg-32	(FY=2007-08)	Working Sheet		
	Total Sal Income= 363969	(-) Savings(A)= 89720	3535	(1) Rebate of Rs.11045/- was shown deducted u/s 80C on account of LIC ; but no documentary proof was made available to audit in support thereof. (2) Rebate on Transport Allowance of Rs.10800/- allowed ; but the maximum limit of rebate allowed on account of Transport Allowance was Rs.9600/- only.	<b>Total Salary</b>	<b>Total Saving</b>	
	(-) Tpt Allow= 9600	(-) Savings(B)= 0			22554 29530	GPF= 89000	
	(-) Wsh Allow= 0	Tot Inc= 264649			23373 2457	CGEIS= 720	
	(-) Misc= 0	Tot Inc (R)= 264650			24454 1688	LIC= 0	
	(-) HRA-rent= 0	(-) NIL Tax= 110000			24454 47365	PLI= 0	
	<b>Total Salary= 354369</b>	<b>Final Tax'b Inc= 154650</b>			24454 0	T-Fee= 0	
	(-)Int on HBA= 0	Tax-Tot Inc= 28395			24454 0	HBA(P)= 0	
	<b>Net Tax'b Inc= 354369</b>	(+) Edn Cess= 852			25298 0	NSC= 0	
	(+) Inc - NSC int= 0	<b>Tax payable= 29247</b>			25298 0	PPF= 0	
	(+) Inc - OthSour= 0	(-) Tax paid= 25712			29530 0	Mutal= 0	
	<b>Tot Tax'bl inc'm= 354369</b>	<b>Bal Tax o/s= 3535</b>			29530	Misc= 0	
					29530	Sav(B)= 0	
					<b>363969</b>		<b>89720</b>

21 Sh.Ramesh Chand		UDC		Pg-52 (FY=2007-08)		Working Sheet				
Total Sal Income=	187418	(-) Savings(A)=	48360	<b>2870</b>	(1)	Form-16 not made available	<b>Total Salary</b>	<b>Total Saving</b>		
(-) Tpt Allow=	1200	(-) Savings(B)=	0		(2)	Short recovery of I-Tax	13041	14957	GPF=	48000
(-) Wsh Allow=	0	Tot Inc=	137858				13518	1413	CGEIS=	360
(-) Misc=	0	Tot Inc (R)=	137860				13818	9058	LIC=	0
(-) HRA-rent=	0	(-) NIL Tax=	110000				14447	2467	PLI=	0
Total Salary=	186218	Final Tax'b Inc=	27860				14447	1020	T-Fee=	0
(-) Int on HBA=	0	Tax-Tot Inc=	2786				14447	0	HBA(P)=	0
Net Tax'b Inc=	186218	(+) Edn Cess=	84				14957	0	NSC=	0
(+) Inc - NSC int=	0	Tax payable=	2870				14957	0	PPF=	0
(+) Inc - Oth Sour=	0	(-) Tax paid=	0				14957	0	Mutal=	0
Tot Tax'bl inc'm=	186218	Bal Tax o/s=	2870				14957		Misc=	0
							14957		Sav(B)=	0
							<b>187418</b>			<b>48360</b>

22 Sh.Anil Bhola		Superintendent		Pg-62 (FY=2007-08)		Working Sheet				
Total Sal Income=	219528	(-) Savings(A)=	40758	<b>2489</b>	(1)	As per calculation the HRA rebate comes to Rs.33013/- but rebate of Rs.37260/- allowed, which is incorrect.	<b>Total Salary</b>	<b>Total Saving</b>		
(-) Tpt Allow=	4800	(-) Savings(B)=	0		(2)	Rebate of Rs.10000/- each (20000) allowed on account of LIC in the name of his two children ; but no documentary proof attached in support thereof.	17157	18399	GPF=	24000
(-) Wsh Allow=	0	Tot Inc=	148457				17778	1845	CGEIS=	720
(-) Misc=	0	Tot Inc (R)=	148460				17778	1242	LIC=	5238
(-) HRA-rent=	33013	(-) NIL Tax=	110000				17778	0	PLI=	0
Total Salary=	181715	Final Tax'b Inc=	38460				17778	0	T-Fee=	10800
(-) Int on HBA=	0	Tax-Tot Inc=	3846				17778	0	HBA(P)=	0
Net Tax'b Inc=	181715	(+) Edn Cess=	115				18399	0	NSC=	0
(+) Inc - NSC int=	0	Tax payable=	3961				18399	0	PPF=	0
(+) Inc - Oth Sour=	7500	(-) Tax paid=	1472				18399	0	Mutal=	0
Tot Tax'bl inc'm=	189215	Bal Tax o/s=	2489				18399		Misc=	0
							18399		Sav(B)=	0
							<b>219528</b>			<b>40758</b>

23 Sh.Sanjay Jain		Superintendent		Pg-63 (FY=2007-08)		Working Sheet				
Total Sal Income=	261367	(-) Savings(A)=	100000	<b>1395</b>	(1)	Incorrect gross-salary of Rs.239041/- has been calculated in FORM-16 ; whereas the actual amount comes to Rs.261367/-	<b>Total Salary</b>	<b>Total Saving</b>		
(-) Tpt Allow=	9600	(-) Savings(B)=	0		(2)	Rebate on Transport Allowance of Rs.10000/- allowed ; but the maximum limit of rebate allowed on account of Transport Allowance was Rs.9600/- only	19542	22326	GPF=	48000
(-) Wsh Allow=	0	Tot Inc=	151767				20253	0	CGEIS=	720
(-) Misc=	0	Tot Inc (R)=	151770				20253	711	LIC=	25416
(-) HRA-rent=	0	(-) NIL Tax=	110000				20253	8611	PLI=	0
Total Salary=	251767	Final Tax'b Inc=	41770				20253	657	T-Fee=	0
(-) Int on HBA=	0	Tax-Tot Inc=	4354				20964	0	HBA(P)=	0
Net Tax'b Inc=	251767	(+) Edn Cess=	131				20964	0	NSC=	0
(+) Inc - NSC int=	0	Tax payable=	4485				20964	0	PPF=	50000
(+) Inc - Oth Sour=	0	(-) Tax paid=	3090				20964	0	Mutal=	0
Tot Tax'bl inc'm=	251767	Bal Tax o/s=	1395				22326		Misc=	0
							22326		Sav(B)=	0
							<b>261367</b>			<b>124136</b>

24 Sh.AK Bhardwaj		Superintendent		Pg-65 (FY=2007-08)		Working Sheet				
Total Sal Income=	244947	(-) Savings(A)=	56720	<b>9109</b>	(1)	Short recovery of I-Tax	<b>Total Salary</b>	<b>Total Saving</b>		
(-) Tpt Allow=	4800	(-) Savings(B)=	0		(2)	An amount of Rs.36972/- has been allowed u/s 10 on account of interest of HBA ; but the amount is not reflected in the totals of the bank-statement attached. Hence, clarify.	0	20651	GPF=	36000
(-) Wsh Allow=	0	Tot Inc=	183427				0	224	CGEIS=	720
(-) Misc=	0	Tot Inc (R)=	183430				0	0	LIC=	20000
(-) HRA-rent=	0	(-) NIL Tax=	110000				86178	0	PLI=	0
Total Salary=	240147	Final Tax'b Inc=	73430				13988	0	T-Fee=	0
(-) Int on HBA=	0	Tax-Tot Inc=	10686				20651	0	HBA(P)=	0
Net Tax'b Inc=	240147	(+) Edn Cess=	321				20651	0	NSC=	0
(+) Inc - NSC int=	0	Tax payable=	11007				20651	0	PPF=	0
(+) Inc - Oth Sour=	0	(-) Tax paid=	1898				20651	0	Mutal=	0
Tot Tax'bl inc'm=	240147	Bal Tax o/s=	9109				20651		Misc=	0
							20651		Sav(B)=	0
							<b>244947</b>			<b>56720</b>



25	Sh.C Hrangthangvung	Superintendent	Pg-5 (FY=2008-09)	Working Sheet		
	Total Sal Income= 397169 (-) Tpt Allow= 7200 (-) Wsh Allow= 0 (-) Misc= 0 (-) HRA-rent= 31445 Total Salary= 358524 (-) Int on HBA= 0 Net Tax'b Inc= 358524 (+) Inc - NSC int= 0 (+) Inc - OthSour= 0 Tot Tax'bl inc'm= 358524	(-) Savings(A)= 18360 (-) Savings(B)= 0 Tot Inc= 340164 Tot Inc (R)= 340160 (-) NIL Tax= 150000 Final Tax'b Inc= 190160 Tax-Tot Inc= 23032 (+) Edn Cess= 691 Tax payable= 23723 (-) Tax paid= 14048 Bal Tax o/s= 9675	9675	(1) Instead of Rs.7200/-, a rebate Rs.8200/- allowed on account of Transport Allowance. (2) Total I-Tax deducted from his salary was Rs.8417/- (3000+4172+ 1000+90+125+30=8417); but while calculating I-Tax an amount of Rs.9417/- was taken as I-Tax deducted. (3) Savings of Rs.50000/- was allowed u/s 80G on account of donation given to North-East Tribal Welfare Society; but DDO is not empowered to allow rebate on this account. Official may claim rebate from ITO only.	Total Salary 18912 28566 19551 1935 20082 23718 20082 19040 20082 61265 20082 0 28822 0 28822 0 28822 0 28822 0 28566	Total Saving GPF= 18000 CGEIS= 360 LIC= 0 PLI= 0 T-Fee= 0 HBA(P)= 0 NSC= 0 PPF= 0 Mutal= 0 Misc= 0 Sav(B)= 0 397169 18360

26	Sh.Anil Kumar Bhola	Superintendent	Pg-6 (FY=2008-09)	Working Sheet		
	Total Sal Income= 416387 (-) Tpt Allow= 7200 (-) Wsh Allow= 0 (-) Misc= 0 (-) HRA-rent= 48158 Total Salary= 361029 (-) Int on HBA= 0 Net Tax'b Inc= 361029 (+) Inc - NSC int= 0 (+) Inc - OthSour= 0 Tot Tax'bl inc'm= 361029	(-) Savings(A)= 87520 (-) Savings(B)= 0 Tot Inc= 273509 Tot Inc (R)= 273510 (-) NIL Tax= 150000 Final Tax'b Inc= 123510 Tax-Tot Inc= 12351 (+) Edn Cess= 371 Tax payable= 12722 (-) Tax paid= 9200 Bal Tax o/s= 3522	3522	(1) LIC receipts of Rs.30000/- 10000x3=30000) available in records; whereas rebate of Rs.35238/- allowed, which is incorrect. (2) Tuition fees paid amount (quarterly) comes to Rs.14800/- for 2 children (2000x4=8000 + 1700x4=6800); whereas rebate of Rs.21600/- allowed, which is incorrect.	Total Salary 20451 29982 21144 1935 21144 26703 21144 19440 21144 61222 21144 0 30238 0 30238 0 30238 0 30238 0 29982	Total Saving GPF= 42000 CGEIS= 720 LIC= 30000 PLI= 0 T-Fee= 14800 HBA(P)= 0 NSC= 0 PPF= 0 Mutal= 0 Misc= 0 Sav(B)= 0 416387 87520

27	Sh.AK Bhardwaj	Superintendent	Pg-9 (FY=2008-09)	Working Sheet		
	Total Sal Income= 331950 (-) Tpt Allow= 7200 (-) Wsh Allow= 0 (-) Misc= 0 (-) HRA-rent= 0 Total Salary= 324750 (-) Int on HBA= 0 Net Tax'b Inc= 324750 (+) Inc - NSC int= 0 (+) Inc - OthSour= 0 Tot Tax'bl inc'm= 324750	(-) Savings(A)= 84720 (-) Savings(B)= 0 Tot Inc= 240030 Tot Inc (R)= 240030 (-) NIL Tax= 150000 Final Tax'b Inc= 90030 Tax-Tot Inc= 9003 (+) Edn Cess= 270 Tax payable= 9273 (-) Tax paid= 4120 Bal Tax o/s= 5153	5153	(1) Short recovery of I-Tax (2) An amount of Rs.31428/- has been allowed u/s 10 on account of Interest of HBA including Rs.5808/- of penal interest paid (whereas the total interest-paid as per bank statement was Rs.25620/-). (3) An amount of Rs.20000/- has been shown as HBA principal repaid, which does not appear realistic as compared to the interest of Rs.25620/- paid. Moreover, the bank statement does not explicitly mention repayment of HBA made.	Total Salary 20651 30426 21344 2079 21344 0 21344 0 21344 0 21344 19470 30307 0 30507 0 30682 0 30682 0 30426	Total Saving GPF= 54000 CGEIS= 720 LIC= 30000 PLI= 0 T-Fee= 0 HBA(P)= 0 NSC= 0 PPF= 0 Mutal= 0 Misc= 0 Sav(B)= 0 331950 84720

28	Sh.Sanjay Jain	Superintendent	Pg-10 (FY=2008-09)	Working Sheet		
	Total Sal Income= 497582 (-) Tpt Allow= 9600 (-) Wsh Allow= 0 (-) Misc= 0 (-) HRA-rent= 0 Total Salary= 487982 (-) Int on HBA= 0 Net Tax'b Inc= 487982 (+) Inc - NSC int= 0 (+) Inc - OthSour= 0 Tot Tax'bl inc'm= 487982	(-) Savings(A)= 100000 (-) Savings(B)= 0 Tot Inc= 387982 Tot Inc (R)= 387980 (-) NIL Tax= 150000 Final Tax'b Inc= 237980 Tax-Tot Inc= 32596 (+) Edn Cess= 978 Tax payable= 33574 (-) Tax paid= 29057 Bal Tax o/s= 4517	4517	(1) Short recovery of I-Tax as depicted in Form-16.	Total Salary 23737 36415 24531 2284 25261 28836 25261 73662 25261 22950 25261 0 36927 0 36927 0 36927 0 36927 0 36415	Total Saving GPF= 48000 CGEIS= 720 LIC= 25416 PLI= 0 T-Fee= 0 HBA(P)= 0 NSC= 0 PPF= 50000 Mutal= 0 Misc= 0 Sav(B)= 0 497582 124136

29	Sh.Guru Prasad	HC	Pg-13 (FY=2008-09)	Working Sheet		
	Total Sal Income= 341439	(-) Savings(A)= 100000	2117	(1) Short recovery of I-Tax as depicted in Form-16.	<b>Total Salary</b>	<b>Total Saving</b>
	(-) Tpt Allow= 5400	(-) Savings(B)= 0			16753	26216
	(-) Wsh Allow= 0	Tot Inc= 236039			17327	1718
	(-) Misc= 0	Tot Inc (R)= 236040			17327	197
	(-) HRA-rent= 0	(-) NIL Tax= 150000			17327	4441
	Total Salary= 336039	Final Tax'b Inc= 86040			17327	56515
	(-) Int on HBA= 0	Tax-Tot Inc= 8604			17327	16860
	Net Tax'b Inc= 336039	(+) Edn Cess= 258			26472	0
	(+) Inc - NSC int= 0	Tax payable= 8862			26472	0
	(+) Inc - OthSour= 0	(-) Tax paid= 6745			26472	0
	Tot Tax'bl inc'm= 336039	Bal Tax o/s= 2117			26472	0
					26216	0
					<b>341439</b>	<b>114360</b>

30	Sh.Rajesh Dhawal	HC	Pg-15 (FY=2008-09)	Working Sheet		
	Total Sal Income= 346628	(-) Savings(A)= 100000	380	(1) Short recovery of I-Tax as depicted in Form-16.	<b>Total Salary</b>	<b>Total Saving</b>
	(-) Tpt Allow= 5400	(-) Savings(B)= 0			15406	24639
	(-) Wsh Allow= 0	Tot Inc= 241228			15932	1578
	(-) Misc= 0	Tot Inc (R)= 241230			15932	0
	(-) HRA-rent= 0	(-) NIL Tax= 150000			15932	449
	Total Salary= 341228	Final Tax'b Inc= 91230			15932	4441
	(-) Int on HBA= 0	Tax-Tot Inc= 9123			15932	56166
	Net Tax'b Inc= 341228	(+) Edn Cess= 274			24895	15780
	(+) Inc - NSC int= 0	Tax payable= 9397			24895	24290
	(+) Inc - OthSour= 0	(-) Tax paid= 9017			24895	0
	Tot Tax'bl inc'm= 341228	Bal Tax o/s= 380			24895	0
					24639	0
					<b>346628</b>	<b>110678</b>

31	Sh.Satpal Yadav	HC	Pg-16 (FY=2008-09)	Working Sheet		
	Total Sal Income= 297193	(-) Savings(A)= 100000	4304	(1) Rebate of Rs.38762/- was shown deducted u/s 10 on account of HRA ; but no documentary proof was available on records in support thereof.	<b>Total Salary</b>	<b>Total Saving</b>
	(-) Tpt Allow= 5400	(-) Savings(B)= 0			17650	27252
	(-) Wsh Allow= 0	Tot Inc= 191793			18255	1721
	(-) Misc= 0	Tot Inc (R)= 191790			18255	4441
	(-) HRA-rent= 0	(-) NIL Tax= 150000			18255	17570
	Total Salary= 291793	Final Tax'b Inc= 41790		(2) Rebate of Rs.30000/- was shown deducted u/s 10 on account of Interest on HBA ; but no documentary proof was available on records in support thereof.	18255	0
	(-) Int on HBA= 0	Tax-Tot Inc= 4179			18255	0
	Net Tax'b Inc= 291793	(+) Edn Cess= 125			27508	0
	(+) Inc - NSC int= 0	Tax payable= 4304			27508	0
	(+) Inc - OthSour= 0	(-) Tax paid= 0			27508	0
	Tot Tax'bl inc'm= 291793	Bal Tax o/s= 4304			27508	0
					27252	0
					<b>297193</b>	<b>215192</b>

32	Sh.NS Khatana	HC	Pg-18 (FY=2008-09)	Working Sheet		
	Total Sal Income= 342553	(-) Savings(A)= 92860	2968	(1) Short recovery of I-Tax.	<b>Total Salary</b>	<b>Total Saving</b>
	(-) Tpt Allow= 5400	(-) Savings(B)= 0		(2) Also an amount of Rs.2286/- have been depicted as I-Tax recoverable in Form-16.	17725	27462
	(-) Wsh Allow= 0	Tot Inc= 244293			18330	1815
	(-) Misc= 0	Tot Inc (R)= 244290			18330	0
	(-) HRA-rent= 0	(-) NIL Tax= 150000		(3) Rebate of Rs.13906/- was shown deducted u/s 80C on account of LIC ; but no documentary proof was available on record in support thereof.	18330	0
	Total Salary= 337153	Final Tax'b Inc= 94290			18330	4441
	(-) Int on HBA= 0	Tax-Tot Inc= 9429			18330	61261
	Net Tax'b Inc= 337153	(+) Edn Cess= 283			27583	0
	(+) Inc - NSC int= 0	Tax payable= 9712			27718	0
	(+) Inc - OthSour= 0	(-) Tax paid= 6744			27718	0
	Tot Tax'bl inc'm= 337153	Bal Tax o/s= 2968			27718	0
					27462	0
					<b>342553</b>	<b>92860</b>

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33	Sh.Purusotam Yadav	UDC	Pg-23 (FY=2008-09)	Working Sheet		
	Total Sal Income= 262283	(-) Savings(A)= 100000	709	(1)	Short recovery of I-Tax as depicted in Form-16.	
	(-) Tpt Allow= 5400	(-) Savings(B)= 0			<b>Total Salary</b>	<b>Total Saving</b>
	(-) Wsh Allow= 0	Tot Inc= 156883			13995	20580
	(-) Misc= 0	Tot Inc (R)= 156880			14472	1431
	(-) HRA-rent= 0	(-) NIL Tax= 150000			14472	4441
	Total Salary= 256883	Final Tax'b Inc= 6880			14472	32022
	(-) Int on HBA= 0	Tax-Tot Inc= 688			14737	13000
	Net Tax'b Inc= 256883	(+) Edn Cess= 21			14737	0
	(+) Inc - NSC int= 0	Tax payable= 709			20836	0
	(+) Inc - OthSour= 0	(-) Tax paid= 0			20836	0
	Tot Tax'bl inc'm= 256883	Bal Tax o/s= 709			20836	0
					20836	0
					20580	0
					<b>262283</b>	<b>108360</b>

34	Sh.Rakesh Yadav	UDC	Pg-29 (FY=2008-09)	Working Sheet		
	Total Sal Income= 229812	(-) Savings(A)= 66372	828	(1)	Form-16 not made available.	
	(-) Tpt Allow= 5400	(-) Savings(B)= 0		(2)	Short recovery of I-Tax.	
	(-) Wsh Allow= 0	Tot Inc= 158040			<b>Total Salary</b>	<b>Total Saving</b>
	(-) Misc= 0	Tot Inc (R)= 158040			11686	17923
	(-) HRA-rent= 0	(-) NIL Tax= 150000			12082	1188
	Total Salary= 224412	Final Tax'b Inc= 8040			12082	4441
	(-) Int on HBA= 0	Tax-Tot Inc= 804			12082	32345
	Net Tax'b Inc= 224412	(+) Edn Cess= 24			12082	11180
	(+) Inc - NSC int= 0	Tax payable= 828			12082	0
	(+) Inc - OthSour= 0	(-) Tax paid= 0			18179	0
	Tot Tax'bl inc'm= 224412	Bal Tax o/s= 828			18179	0
					18179	0
					18179	0
					17923	0
					<b>229812</b>	<b>66372</b>

35	Sh.Sukram Pal	Superintendent	Pg-41 (FY=2008-09)	Working Sheet		
	Total Sal Income= 407134	(-) Savings(A)= 36220	14912	(1)	Short recovery of I-Tax.	
	(-) Tpt Allow= 4800	(-) Savings(B)= 0		(2)	Also an amount of Rs.1077/- have been depicted as I-Tax recoverable in Form-16.	
	(-) Wsh Allow= 0	Tot Inc= 366114		(3)	Rebate of Rs.24888/- and Rs.48600/- has been shown deducted u/s 80C on account of LIC & PLI respectively ; but no documentary proof was available on records in support thereof.	
	(-) Misc= 0	Tot Inc (R)= 366110			<b>Total Salary</b>	<b>Total Saving</b>
	(-) HRA-rent= 0	(-) NIL Tax= 150000			20088	30216
	Total Salary= 402334	Final Tax'b Inc= 216110			21294	2025
	(-) Int on HBA= 0	Tax-Tot Inc= 28222			21294	500
	Net Tax'b Inc= 402334	(+) Edn Cess= 847			21294	960
	(+) Inc - NSC int= 0	Tax payable= 29069			21294	20300
	(+) Inc - OthSour= 0	(-) Tax paid= 14157			21319	74446
	Tot Tax'bl inc'm= 402334	Bal Tax o/s= 14912			30472	0
					30472	0
					30472	0
					30472	0
					30472	0
					30216	0
					<b>407134</b>	<b>36220</b>

36	Sh.AK Bhardwaj	Superintendent	Pg-51 (FY=2009-10)	Working Sheet		
	Total Sal Income= 608792	(-) Savings(A)= 72360	8457	(1)	Rebate of Rs.60000/- allowed on account of Tution-fees but no documentary proof was made to audit in support thereof.	
	(-) Tpt Allow= 9600	(-) Savings(B)= 0			<b>Total Salary</b>	<b>Total Saving</b>
	(-) Wsh Allow= 0	Tot Inc= 526832			30682	34884
	(-) Misc= 0	Tot Inc (R)= 526830			31946	3792
	(-) HRA-rent= 0	(-) NIL Tax= 16000			31946	91011
	Total Salary= 599192	Final Tax'b Inc= 366830			31946	3342
	(-) Int on HBA= 0	Tax-Tot Inc= 62049			33770	92802
	Net Tax'b Inc= 599192	(+) Edn Cess= 1861			33770	12000
	(+) Inc - NSC int= 0	Tax payable= 63910			33770	19470
	(+) Inc - OthSour= 0	(-) Tax paid= 55453			19009	0
	Tot Tax'bl inc'm= 599192	Bal Tax o/s= 8457			34884	0
					34884	0
					34884	0
					<b>608792</b>	<b>72360</b>

37	Sh.Virender Kr Sharma	Superintendent	Pg-52 (FY=2009-10)	Working Sheet			
				Total Salary	Total Saving		
Total Sal Income= 420677		(-) Savings(A)= 28342	2398	(1) Rebate of Rs.12000/- (7000+5000) allowed on account of Tution-fees but the documentary proof submitted by the official is a plain receipt (drawn from receipt book printed under the name 'Neelgagan', which is generally unusual). Further, the receipt does not explicitly-mention/contain vital information's like name of the educational institution in question or student's class. Moreover it is not clear whether the Tution-fees have been paid for the purpose of full-time education or not (photocopy enclosed).	23942	26949	GPF= 18000
(-) Tpt Allow'= 9600		(-) Savings(B)= 0			25181	3717	CGEIS= 360
(-) Wsh Allow'= 0		Tot Inc= 382735			25181	3183	LIC= 9982
(-) Misc= 0		Tot Inc (R)= 382740			25181	82843	PLI= 0
(-) HRA-rent= 0		(-) NIL Tax= 0			25888	19040	T-Fee= 0
Total Salary= 411077		Final Tax'b Inc= 222740			25888	0	HBA(P)= 0
(-)Int on HBA= 0		Tax-Tot Inc= 30548			25888	0	NSC= 0
Net Tax'b Inc= 411077		(+) Edn Cess= 916			26949	0	PPF= 0
(+ Inc - NSC int= 0		Tax payable= 31464			26949	0	Mutal= 0
(+ Inc - OthSour= 0		(-) Tax paid= 29066			26949	0	Misc= 0
Tot Tax'bl inc'm= 411077		Bal Tax o/s= 2398			26949	0	Sav(B)= 0
					420677	28342	

38	Sh.Sanjay Jain	Superintendent	Pg-54 (FY=2009-10)	Working Sheet			
				Total Salary	Total Saving		
Total Sal Income= 662164		(-) Savings(A)= 48360	16015	(1) Form-16 not made available. (2) Short recovery of I-Tax.	36927	40865	GPF= 48000
(-) Tpt Allow'= 9600		(-) Savings(B)= 0			38484	4671	CGEIS= 360
(-) Wsh Allow'= 0		Tot Inc= 604204			38484	3996	LIC= 0
(-) Misc= 0		Tot Inc (R)= 604200			38484	110494	PLI= 0
(-) HRA-rent= 0		(-) NIL Tax= 16000			39533	6000	T-Fee= 0
Total Salary= 652564		Final Tax'b Inc= 444200			39533	6000	HBA(P)= 0
(-)Int on HBA= 0		Tax-Tot Inc= 85260			39533	22750	NSC= 0
Net Tax'b Inc= 652564		(+) Edn Cess= 2558			40865	22950	PPF= 0
(+ Inc - NSC int= 0		Tax payable= 87818			40865	10000	Mutal= 0
(+ Inc - OthSour= 0		(-) Tax paid= 71803			40865	0	Misc= 0
Tot Tax'bl inc'm= 652564		Bal Tax o/s= 16015			40865	0	Sav(B)= 0
					662164	48360	

39	Sh.Unmesh Pahade	Superintendent	Pg-58 (FY=2009-10)	Working Sheet			
				Total Salary	Total Saving		
Total Sal Income= 757038		(-) Savings(A)= 100000	24576	(1) Form-16 not made available. (2) Short recovery of I-Tax.	35824	38871	GPF= 48000
(-) Tpt Allow'= 9600		(-) Savings(B)= 0			35824	0	CGEIS= 720
(-) Wsh Allow'= 0		Tot Inc= 647438			35824	3807	LIC= 13295
(-) Misc= 0		Tot Inc (R)= 647440			35824	172732	PLI= 0
(-) HRA-rent= 0		(-) NIL Tax= 0			35824	122254	T-Fee= 0
Total Salary= 747438		Final Tax'b Inc= 487440			37602	4566	HBA(P)= 0
(-)Int on HBA= 0		Tax-Tot Inc= 98232			37602	5000	NSC= 0
Net Tax'b Inc= 747438		(+) Edn Cess= 2947			38871	0	PPF= 50000
(+ Inc - NSC int= 0		Tax payable= 101179			38871	0	Mutal= 0
(+ Inc - OthSour= 0		(-) Tax paid= 76603			38871	0	Misc= 0
Tot Tax'bl inc'm= 747438		Bal Tax o/s= 24576			38871	0	Sav(B)= 0
					757038	100000	

40	Sh.Satpal Yadav	HC	Pg-62 (FY=2009-10)	Working Sheet			
				Total Salary	Total Saving		
Total Sal Income= 490291		(-) Savings(A)= 100000	10607	(1) Form-16 not made available. (2) Short recovery of I-Tax.	27508	0	GPF= 246000
(-) Tpt Allow'= 8800		(-) Savings(B)= 0			28658	3450	CGEIS= 360
(-) Wsh Allow'= 0		Tot Inc= 381491			28658	3454	LIC= 0
(-) Misc= 0		Tot Inc (R)= 381490			28658	2955	PLI= 0
(-) HRA-rent= 0		(-) NIL Tax= 16000			29464	56481	T-Fee= 0
Total Salary= 481491		Final Tax'b Inc= 221490			29464	84721	HBA(P)= 0
(-)Int on HBA= 0		Tax-Tot Inc= 30298			29464	15560	NSC= 0
Net Tax'b Inc= 481491		(+) Edn Cess= 909			30449	0	PPF= 0
(+ Inc - NSC int= 0		Tax payable= 31207			30449	0	Mutal= 0
(+ Inc - OthSour= 0		(-) Tax paid= 20600			30449	0	Misc= 0
Tot Tax'bl inc'm= 481491		Bal Tax o/s= 10607			30449	0	Sav(B)= 0
					490291	100000	



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## Annexure-2 / Para12(1)

**Acknowledgement's/recipient's signature on account of grant/recoupment of permanent-advance under his seal & dated signature may be made available to audit in the following cases :-**

S.No	FY	Bill No	Bill date	Bill amt	Brief particulars
1	2007-08	132	27.12.07	20000	Advance money for 4 EROs - Imprest money
2	2008-09	36	21.05.08	45000	AEROs & SDM(EI)
3	2008-09	55	09.06.08	20000	
4	2008-09	72	02.07.08	10000	
5	2008-09	89	23.07.08	4820	CB against imprest money AC-33
6	2008-09	94	29.07.08	20000	Advance money for 4 EROs - Imprest money
7	2008-09	100	05.08.08	20000	DEO (SW)
8	2008-09	102	11.08.08	10000	AERO AC-36 & ERO AC-39
9	2008-09	120	12.09.08	16860	CB of AC-39 AERO & ERO
10	2008-09	137	08.10.08	5000	AERO AC-32
11	2008-09	138	08.10.08	5000	AERO AC-36
12	2008-09	139	08.10.08	16500	ACs
13	2008-09	160	24.10.08	19710	DEO (SW)
14	2008-09	164	31.10.08	440000	DEO & each RO
15	2008-09	185	27.11.08	10870	CB of imprest money of SDM(E) & AC-37
16	2008-09	190	06.12.08	10000	CB against imprest money AC-34
17	2008-09	191	06.12.08	5000	CB against imprest money AC-35
18	2008-09	192	02.12.08	13950	CB against imprest money AC 36 & 38
19	2008-09	221	24.12.08	31015	Imprest bills of RO (AC-34 & 35)
20	2008-09	234	02.01.09	27764	Imprest money recoupment bill of DEO(SW)
21	2008-09	239	14.01.09	7108	Imprest bills of RO AC-34 & 35
22	2008-09	244	16.01.09	26983	Imprest money of DEO(SW)
23	2008-09	245	16.01.09	2468	Imprest money bills of SDM(EI)
24	2008-09	248	20.01.09	2452	Imprest money bills of AC-33
25	2008-09	249	20.01.09	51185	Imprest money bills of AC-34 & 35
26	2008-09	273	11.02.09	13938	Imprest money of DEO(SW)
27	2008-09	276	11.02.09	10539	Imprest money bills of AC-34 & 35
28	2008-09	291	27.02.09	5000	Imprest money bill of AERO (AC-32)
29	2008-09	296	02.03.09	5000	Imprest money bill of AC-37
30	2008-09	304	09.03.09	8016	Imprest money bill of SDM (EI)
31	2008-09	333	31.03.09	19782	ACs
32	2009-10	16	23.04.09	5000	Imp money bill of ERO (AC-38 & 39)
33	2009-10	24	02.05.09	2114	Imp money bill of SDM(EI)
34	2009-10	27	13.05.09	8200	Imp money of SDM (EI) for DEO's Mob
35	2009-10	37	28.05.09	5000	Imp money bill of AC-34
36	2009-10	47	16.06.09	4972	Imp money bill of AC-33
37	2009-10	61	15.07.09	9493	
38	2009-10	68	31.07.09	5000	Imp money of AC-38 & 39
39	2009-10	71	07.08.09	5000	AC-32, Mehrauli
40	2009-10	125	06.10.09	5000	AC-10
41	2009-10	135	16.10.09	8203	Imp money of DEO(SW)
42	2009-10	143	26.10.09	1301	Imp money of AC-35
43	2009-10	145	26.10.09	5000	Imp money bill of AC-36
44	2009-10	173	04.12.09	2702	AC-35, Tuglakbad
45	2009-10	194	08.01.10	5000	AC-33, Saket
46	2009-10	218	11.02.10	5000	AC-36, Badarpur
47	2009-10	226	17.02.10	5000	
48	2009-10	233	25.02.10	7261	

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### Annexure-3 / Para-21(2)

(Bill-wise details of non-intimation of honorarium payments made to parent-DDOs)

S.No	FY	Bill No	Bill date	Bill Amt	Brief particulars of the bill
1	2000-01	11	12.06.00	671416	
2	2000-01	21	18.09.00	90403	Hon bill to LS Elections'99
3	2000-01	38	26.03.01	30940	
4	2000-01	39	26.03.01	109270	
5	2001-02	36	14.03.02	225600	Remuneration bill for Sector Officers
6	2001-02	38	26.03.02	231219	For Supervisors & Enumerators
7	2001-02	40	31.03.02	337889	For Supervisors & Enumerators - AC 28,29,30
8	2002-03	35	31.03.03	25900	For designated officers
9	2003-04	9	10.07.03	152880	CB of designated officers 2002
10	2003-04	19	14.08.03	107000	
11	2003-04	93	09.03.04	148645	Hon to delagating staff for 2002-03
12	2003-04	95	22.03.04	517351	Hon Assembly Elections 2003
13	2003-04	96	22.03.04	457695	Hon Assembly Elections 2003
14	2003-04	104	31.03.04	33600	Hon to designated officers - AC-28,30
15	2004-05	134	11.10.04	367151	LS elections 2004
16	2004-05	135	11.10.04	598780	LS elections 2004
17	2004-05	136	11.10.04	666030	LS elections 2004
18	2004-05	136	11.10.04	445005	LS elections 2004
19	2004-05	165	03.02.05	62960	Hon to designated officers & subordinate staff
20	2006-07	48	15.09.06	131240	Hon bill of 2005(I)
21	2006-07	49	15.09.06	130855	Hon bill of 2005(II)
22	2006-07	50	15.09.06	148042	Hon bill of 2006 (I)
23	2006-07	51	15.09.06	141960	Hon bill of 2006 (II)
24	2007-08	19	07.06.07	4500	Hon bill of Sh.LR Mendiratta
25	2008-09	27	29.04.08	636496	Hon to BLOs AC-29 (2007-08)
26	2008-09	82	10.07.08	2214140	
27	2008-09	86	21.07.08	342068	
28	2008-09	169	07.11.08	161580	AC (2006-07)
29	2008-09	170	07.11.08	43490	Hon - 2006-07
30	2008-09	309	12.03.09	2204740	Hon for all staff for Leg Asm EI 2008
31	2008-09	313	17.03.09	1307588	BLO Hon
32	2009-10	67	29.07.09	11860	
33	2009-10	166	24.11.09	1298892	BLO's hon of AC
			<b>G-Total=</b>	<b>14057185</b>	

**Annexure-4 / Para-1(9)****(Permanent cash advance / imprest -- No stock entries made)**

s. No	Bill details (GAR-29)					Vendor / Agency's details				
	No	Dated	Amt	Vr No	Ag-No	Ag-date	Name of the agency (M/s)	Particulars of expenditure	Vr-Amt	
1	2	3	4	5	6	7	8	9	10	
1	233	25.02.10	7261	764	???	04.11.09	Raj Stationers	Stationary	136	
2	233	25.02.10	7261	768	31	06.11.09	Reliance Time-out	CDs and Headphone	2124	
3	233	25.02.10	7261	779	28	21.12.09	Reliance Time-out	Stationary	375	
4	233	25.02.10	7261	780	19226	21.12.09	Big Bazar	Battery	38	
5	233	25.02.10	7261	784	21208	31.12.09	Archies Gallery	Greetings cards	125	
6	233	25.02.10	7261	789	21647	07.01.10	Archies Gallery	Greetings cards	210	
7	291	27.02.09	5000	1551	2338	07.11.09	Mjay Book House	Stationary	375	
8	291	27.02.09	5000	1554	3	30.11.08	?????????	Locks	476	
9	273	11.02.09	13938	4	1839	28.11.08	Shiv Electricals & Electronics	Extension board	250	
10	120	05.09.08	16860	624	321	20.08.08	Aggarwal Electric Store	E-mail plug	435	
11	120	05.09.08	16860	625	???	20.08.08	Singla Electrical & Hardware	Electric items	120	
12	120	05.09.08	16860	626	???	21.08.08	Singla Electrical & Hardware	Electric items	205	
13	137	07.10.08	5000	711	???	21.06.08	RK General Store	Stationary	500	
14	137	07.10.08	5000	714	???	28.07.08	?????????	Stationary	285	
15	137	07.10.08	5000	715	???	26.07.08	RK General Store	Stationary	54	
16	139	07.10.08	16500	764	???	22.09.08	Gupta Book Depot	7 CD	140	
17	139	07.10.08	16500	765	79	22.09.08	Khandelwal Book Depot	25 DVD	500	
18	139	07.10.08	16500	767	167	11.09.08	AK Prime Book & Stationary	Book - Swamy Pay Rules	110	
19	191	06.12.08	5000	1118	???	06.11.08	Dev Book Depot	Lens	600	
20	191	06.12.08	5000	1119	???	08.11.08	Dev Book Depot	Pens	120	
21	244	16.01.09	26983	210	340	08.11.08	Aggarwal Departmental Store	Office items	1194	
22	249	20.01.09	51185	253	1512	14.11.08	Bansal Air Con.	Microtek UPS 600VA	2000	
23	249	20.01.09	51185	256	???	???	?????????	Locks	150	
24	249	20.01.09	51185	280	???	???	?????????	Locks	80	
25	249	20.01.09	51185	296	???	09.12.08	?????????	Locks	2436	
26	291	27.02.09	5000	1551	2338	07.11.08	Vijay Book House	Stationary	375	
27	16	23.04.09	5000	17	???	02.03.09	Shri Shyamji Book Depot	Stationary	1665	
28	37	28.05.09	5000	10	???	???	?????????	Locks	120	
29	61	15.07.09	9493	202	138	01.04.09	Vikas Deptamental Store	Office items	135	
30	61	15.07.09	9493	209	16994	16.04.09	Satish Book Depot	Stationary	180	
31	68	31.07.09	5000	???	5060	28.01.09	Siddique Brass Art Corner	Rubber stamps	550	
32	68	31.07.09	5000	???	???	06.07.09	Office Equipments Services	Cartridges	4150	
33	135	16.10.09	8203	439	???	???	?????????	Stationary	210	
34	135	16.10.09	8203	440	???	???	?????????	Stationary	235	
35	135	16.10.09	8203	441	???	???	?????????	Stationary	215	
36	194	08.01.10	5000	592	837	21.10.09	RV Cartridge	Cartridge	1500	
37	194	08.01.10	5000	593	846	27.10.09	RV Cartridge	Cartridge	1500	
38	218	11.02.10	5000	734	678	24.07.09	Infolink Systems	Keyboard & Mouse	600	



PART-II

CURRENT AUDIT REPORT (2010-11 to 2016-2017)

**Para No.1 :- Irregular payment of CEA amounting to Rs. 6930/-  
(Audit Memo. No. 7 dated 28/02/2018)**

As per rule "the Children Educational Assistance is available for up to 3 children born upto 31.12.87 and for 2 children born thereafter. In case of more than two children, the allowance is admissible for the two eldest surviving children only." Head of office is requested to review all the cases and ensure that the payment should be made only for 2 eldest surviving children. However, on scrutiny of records, it has been found that the following official has been paid for his 3rd child as detailed below:

Sl. No.	Name and designation	Year	Bill no. & date	Amount	Name of child
1.	Sh. Naresh Kumar Yadav, O.S./Gr-I DASS	2014-15	163, 8/9/2015	Rs 6930/-	Ms. Karishma(3 <sup>rd</sup> child)
			<b>Total</b>	<b>Rs. 6,930/-</b>	

Head of Office may recover an amount of **Rs. 6,930/-** as detailed above from concerned employee and deposit the same in the Government account. It is further advised that all similar cases may also be reviewed and recovery if any may also be made under intimation to Audit.

**Para No. 2:-Short recovery of License fee amounting to Rs. 9592/- in r/o Sh. S.K. Srivastava, UDC and Shri Dinesh, O.S.  
(Audit Memo. No. 8 dated 28/02/2018)**

License fee for Delhi Govt. & Central govt. quarters had also been enhanced w.e.f. 1.7.2013 and 1.7.2017 respectively. On scrutiny of Pay Bill Registers as well relevant recovery schedule of License fee, it is revealed that short recovery of license fee has been made in respect of following employee as detailed below:

Sr. No.	Name of the Employee	Address	Period	License fee/ to be recovered	Amount recovered	Amount of short recovery (Rs.)
1.	Sh. S.K. Srivastava, UDC	Type II Quarter G-275, Srinivaspuri (Dte. of Estate, Nirman Bhawan)	1.7.2013 to 30.6.2017 (48 months)	245	143	102x48=4896 ✓
			1.7.2017 to 28.2.2018 (8 months)	310	143	167x8=1336 ✓

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2.	Sh. Dinesh, O.S.	Type 3 qtr, Hari Nagar, Delhi Admn.	1.7.2013 to 28.2.2018	370	310	60x56=3360
					<b>Total</b>	<b>9592</b> ✓

Recovery of License fee amounting to Rs. 9592/- in r/o above mentioned official may be made under intimation to Audit. License fee is to be enhanced @ Rs.310/- & Rs. 370/- of Sh. S..K. Srivastav, UDC and Shri Dinesh O.S. respectively from the month of March 2018 Further, all similar cases may be reviewed and recovery, if any, be made under intimation to the audit.

**Para No. 3:- Delay in depositing Govt. Cash**

(Audit Memo. No. 14 dated 07/03/2018)

**(a) Government receipts collected but not deposited promptly in Government Account**

As per Rule-6(1) of the CGA (RP) Rules 1983-All money received by or tendered to Government officers on account of revenues or receipts or dues of the Government shall without undue delay, be paid in full in 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), Distt. South West, 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 25 days as per the detail given:-

S.No.	AC No	Amount collected	Date of deposit with cashier	Date of entry in cash book	Challan No.and deposit date	Total delay in days
1	AC-32 (Uttam Nagar)	17500	25/10/2011	25/10/2011	28, dated 14/11/2011	21
2	AC-33 (Dwarka)	10000	13/07/2012	13/07/2012	10,Dated 06/08/2012	25
3	AC-35 (Najafgarh)	25000	07/08/2012	07/08/2012	12, dated 16/08/2012	10
4	AC-38 (Delhi Cantt)	3000	11/06/2012	11/06/2012	8,27/06/2012	17
5	AC-39 (Rajinder Nagar)	5000	31/07/2012	31/07/2012	12,16/08/2012	17
6	AC-33 (Dwarka)	4800	26/03/2013	26/03/2013	31,17/04/2013	23

**(b) Over retention of Govt. Cash for abnormal longer period violating GFR:-** It was noticed that the following amount received from PAO is over retained than the stipulated period of 90 days:-

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S. No	Bill No.	Bill date	Bill amount	Receipt date	Stipulated date of 90 days from the date of drawl/receipt date	Amount Undisbursed as on 90 th day	Date of final settlement	Cash over retention days
1	20	06/05/2013	8,12,800 (Honorarium for BLO)	17/05/2013	14/8/2013	812800	Challan No. 68 dated 30/03/2014	228 days
2	222	20/01/2012	2,00,000 (Printing of E roll)	25/01/2012	23/4/2012	128175	Challan No. 13 dated 17/08/2012	117 days
3	257	19/01/2013	3,49,000 (Bill for celebration of National voters day)	25/01/2013	24/4/2013	20784	Challan No.42 dated 05/07/2013	72 days

The above lists are illustrative only and not exhaustive; department may review all the other cases in the aforesaid lines. Hence the above irregularities may be brought to the notice of the Head of Department and be got regularized under intimation to Audit

**Para No. 4:-Non Production of Records.**

The under mentioned records have not been produced to Audit and hence these records may be produced to next audit:-

- (1) Expenditure control Register
- (2) Register of Misc. Advances-(Abstract Contingent)
- (3) Permanent advance Register
- (4) Property Register
- (5) Register of Unserviceable Stores/Dead Stock Register
- (6) Condemnation file/records
- (7) Long term/short terms Advance Register
- (8) O.T.A. Register
- (9) Medical charges reimbursement Registers
- (10) Log Book of Photocopy machine
- (11) Hiring of vehicles records
- (12) Fire safety file/certificate
- (13) Income Tax 2012-17

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(A.K. BHATT)  
(I.A.O. Audit Party No..XXIII)

PART-III

**Tan No.1:- Huge savings under Budget  
(Audit Memo. No. 9 dated 01/03/2018)**

As per Rule 56(2) of the GFR, the savings as well as provisions that cannot be profitably utilized should be surrendered to Government immediately without waiting till the end of the financial year. No savings should be held in reserve for possible future excesses.

Scrutiny of record related to Budget and expenditure of the office of the Distt. Election officer (South West) during the audit period from 2010-11 to 2016-17 huge savings were made which have resulted in lapse of funds that could have been utilized for some other useful purpose had it been surrendered while preparing the Revised Estimates. Some instances are detailed below:-

S.No.	F.Y.	Heads	Revised Estimate	Expenditure	Saving	Saving Percent age
1	2010-11	J.6(3)(1) Prep. And Printing of EI Roll (Non Plan)	5000000	3539425	1470575	29.42%
2.	2010-11	J.6(1)(1)(4) O.E. (Non-Plan)	2500000	1371918	1128082	45.13%
3.	2010-11	J.6(1)(1)(3) other charges (Plan)	5,00,000	169766	330234	66.05%
4.	2010-11	J.6(2)(1)(5) Medical Treatment (Non Plan)	200000	110305	89695	44.85%
5.	2010-11	J.6(2)(1)(3)Dom. Tr. Expenses (N.P.)	10000	-	10,000	100%
6.	2010-11	J.6(5)(1)(1)-Expenses on election	1000000	325550	674450	67.44%
7.	2011-12	J.6(1)(1)(4) O.E. (Non-Plan)	1700000	648226	1051774	61.87%
8	2011-12	J.6(1)(1)(4) O.E. (Plan)	2500000	1160378	1339622	53.58%
9.	2011-12	J.6(1)(1)(3) other charges (Plan)	500000	153692	346308	69.26%
10	2011-12	J.6(2)(1)(5) Medical Treatment (Non Plan)	1500000	819400	680600	45.37%
11	2011-12	J.6(5)(1)(1)-Expenses on election	1000000	-	1000000	100%
12:	2012-13	J.6(1)(1)(3) other charges (Plan)	500000	234612	265388	53.07%
13	2012-13	J.6(2)(1)(5) Medical Treatment (Non Plan)	600000	238955	361045	39.83%
14.	2013-14	J.6(1)(1)(4) O.E. (Plan)	3000000	1873053	1126947	37.57%
15.	2014-15	J.6(3)1) Prep. Printing of EL Roll (NP)	15000000	5953570	9046220	60.3%
16.	2014-15	J.6(2)(1)(2) OTA (N.P.)	15000	-	15000	100%

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17.	2014-15	J.6(1)(1)(3) other charges (Plan)	610000	44806	565194	92.65%
18.	2014-15	J.6(2)(1)(5) Medical Treatment (Non Plan)	1800000	239298	1560702	86.71%
19.	2014-15	J.6(2)(1)(3)Dom. Tr. Expenses (N.P.)	85000	-	85000	100%
20.	2015-16	J.6(2)(1)(2)OTA (NP)	15000	-	15000	100%
21.	2015-16	J.6(2)(1)(3) Dom. Tr. Expenses(N.P.)	85000	-	85000	100%
22.	2016-17	J.6(2)(1)(2)OTA (NP)	15000	-	15000	100%
23.	2016-17	J.6(2)(1)(4) O.E. (Non- Plan)	30,00000		3000000	100%
24.	2016-17	J.6(1)(1)(3) Other charges Plan	500000		5000	100%
25.	2016-17	J6(2)(1)(3) Dom. Tr. Expenses (N.P.)	85000		85000	100%

Savings more than 33% amount of provision depicts poor budgeting and financial control. In future Department will make the budget in such a manner so that no huge savings can be made.

**Tan No.2:- Rush of expenditure in the closing months.  
(Audit Memo. No. 10 dated 01/03/2018)**

According to Rule 56(3) of General Financial Rule, rush of expenditure, particularly in the closing months of the financial year, shall be regarded as a breach of financial propriety and shall be avoided. During test check of the accounts of Distt. Election officer (South West) it has been noted that the percentage of expenditure incurred during March under many heads ranged between 31% to 52% during the period from 2010-11 to 2016-17 as per details given below:

Sl. No.	Head of Account	RE/Modified Allotment	Expenditure during the year	Expenditure in March	% expenditure
<b>2010-11</b>					
1.	J.6(3)(1) Prep. And Printg of EI Roll (N.P.)	5000000	3529425	1898703	38%
2.	J.6(1)(1)(3)-other charges (P)	500000	169766	153245	31%
3.	J.6(2)(1)(5) Medical Treatment (NP)	200000	110305	72195	36%
<b>2012-13</b>					
4.	J.6(2)(1)(2)-OTA (NP)	15000	12037	5550	37%

*Am. K. Reddy*

5.	J.6(1)(1)(3) other charges (P)	500000	234612	188683	38%
<b>2013-14</b>					
6	J.6(2)(1)(5) Medical Treatment (NP)	470000	381999	209552	45%
7	J.6(5)(5)(1)(1)- Exp. On Election (excess)	86051000	87094132	37827326	44%
<b>2014-15</b>					
8.	J.6(5)(5)(1)(1)- Exp. On Election	56000000	53903147	26534831	47%
<b>2015-16</b>					
9.	J.6(2)(1)(5) Medical treatment (N.P.)	600000	457439	155791	26%
10.	J.6(5)(5)(1)(1)- Exp. On Election	80000000	56149302	39814957	50%
<b>2016-17</b>					
11	J.6(3)(1) Prep. And Printg of EI Roll (N.P.)	20000000	12305998	7971019	40%
12.	J.6(5)(5)(1)(1)- Exp. On Election	20000000	19988655	10390062	52%

As per instructions contained in Govt. of India, Ministry of Finance O.M. No. G.I. O.M. No. 7 (2) E.Co-ord/2007 dated 17.09.2007 incorporated in D.F.P.R, rush of expenditure towards the end of the financial year continues to be an area of concern. As per extant instructions, not more than one third (33%) of the Budget Estimates may be spent in the last quarter of the financial year.

The imbalance pace of expenditure in March is against the standard of financial propriety and violation of the Govt. of India, Ministry of Finance O.M. dated 17.09.07. The action of the authority making huge expenditure in March shows that the expenditure has been incurred with the intention to exhaust the funds and spirit of control which the above mentioned O.M. wanted to establish has been violated. In future Department will equally use the budget in each quarter of the year.

**Tan No. 3: Hiring of Tentage items without Limited Tender  
(Audit Memo. No. 11 dated 06/03/2018)**

GFR rule 151 stipulates that Limited Tender Enquiry method may be adopted when estimate of value of goods to be procured is up to Rs. 25 lakh and the number of supplier

*Anil Nar*

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firms in limited Tender Enquiry should be more than three. Efforts should be made to identify higher number of approved suppliers to obtain more responsive bids on competitive basis. In this rule, it is clearly mentioned that web based publicity should be given in limited tenders.

On scrutiny of the file for tentage items used in the AC-32 to AC-39 under District South West to conduct Assembly Elections -2015 the work order was given to M/s. Mahalakshmi Light House by SDM (Election) SW on the approved rates of Tentage & Electrical work for Assembly Election 2013.

**1(a)**

Sr.No.	Bill No. & date	Description	Amount	Restricted amount
1.	MLH/JMD/14/15/702 Dated 28.2.2015	Tentage/Electrical arrangement for AE-2015 at DC office Kapashera 14/1/2015 to 28/1/2015(15 days) for RO AC-32 Uttam Nagar	1,43,671.00	76,966
2.	MLH/JMD/14/15/710 Dated 28.2.2015	Barricading in the office of DEO(South West) for AE-2015 13/1/2015 to 28/1/2015(16 days)	46,980.00	25,920.00
		<b>Total</b>	<b>1,90,651</b>	<b>1,02,886</b>

**1(b)**

Sr.No.	Bill No.& date	Description	Amount
1.	MLH/JMD14/15/703 dated 28.2.2015	Tentage/Electrical arrangement for AE-2015 at DCofficeKapashera14/1/2015 to 10/2/2015 (28 days) for RO AC-33 Dwarka.	1,84,052.00
2.	MLH/JMD14/15/706 dated 28.2.2015	Tentage/Electrical arrangement for AE-2015 at employment exchange building Kirbi place 13/1/2015 to 10/2/2015 (29 days) for RO AC-38,Dwarka.	1,11,986.00
3.	MLH/JMD14/15/708 dated 28.2.2015	Tentage/Electrical arrangement for AE-2015 at DC office Kapashera	82,191.00

*Anil Kumar*

		14/1/2015 to 5/2/2015 (23 days)for Delhi police Permission cell/Single Window permission Cell	
4.	MLH/JMD14/15/705 dated 28.2.2015	Tentage/Electrical arrangement for AE-2015 at Room no. 201, IIT Sector 9 Dwarka 14/1/2015(28 days) to 10/2/2015 for RO AC-37(Palam)	44,655.00
5.	MLH/JMD14/15/704 dated 28.2.2015	Tentage/Electrical arrangement for AE-2015 at DC office Kapashera 14/1/2015 to 10/2/2015 (28days)for RO AC-34	53,341.00
6.	MLH/JMD14/15/701 dated 28.2.2015	Tentage/Electrical arrangement for AE-2015 at DC office Kapashera 28/1/2015to 10/2/2015 for RO AC-36 (Bijwasan)	89,895.00
7.	MLH/JMD14/15/700 dated 28.2.2015	Tentage/Electrical arrangement for AE-2015 at DC office Kapashera 14/1/2015to 27/1/2015 (14 days) for RO AC-36 (Bijwasan)	1,15,379.00
8.	MLH/JMD14/15/707 dated 28.2.2015	Tentage/Electrical arrangement for AE-2015 at DC office Kapashera 14/1/2015to 10/2/2015(28 days) for Nodal Officer (MCMC)	4,704.00
9.	MLH/JMD14/15/711 dated 28.2.2015	Tentage arrangement for AE-2015 at DC office Kapashera 13/1/2015 to 10/2/2015 (28 days) for RO AC-35 (Najafgarh)	24,564.00
10.	MLH/JMD14/15/712 dated 28.2.2015	Tentage arrangement for AE-2015 at DC office Kapashera 23/1/2015 to 10/2/2015 (19 days)for RO AC-35 ( Najafgarh)	17,167.00
		<b>Total</b>	<b>7,27,920.00</b>

These above items were hired through Ms. Mahalakshmi Light House without e tendering which is against the Rule 151 of GFR. In future department will adhere the Rule 151 of GFR.

*Anil Malik*



**Tan No.4: Shortcomings in Pay Bill Register (GAR-17 & GAR-18)**

(Audit Memo. No. 12 dated 06/03/2018)

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

1. **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.
2. **Incomplete pay-scales** – In majority of cases, abbreviated scale-of-pay recorded.
3. **Register unchecked** – Entries in the PBR have not been checked and initialled by the competent authority for its correctness.
4. **Incomplete particulars of advances** – Details of loan/advances/refunds, etc are not recorded in many cases.
5. **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.
6. **Cutting & Overwriting** – Numerous cutting and overwriting noticed in the PBRs. were not attested by the competent authority, in any of the PBRs maintained by the office.
7. **GAR-18 not filled GAR-18** (Abstract of the pay bills)- Abstract of bills were not found recorded in any of the PBR. Entries were not found checked and initialled by the competent authority for its correctness.

Rectifications of the above irregularities may be made and shown to audit.

**Tan No.5:- Shortcomings in Bill Register**

(Audit Memo. No. 13 dated 06/03/2018)

On scrutiny of **Bill Registers** for the years from 2010-2017 following shortcomings have been observed:

1. **Blank Col-5,6,7, 8 and 9-** Col. 5,6,7,8 and 9 should be completed under the signature of DDO so as to check the actual amount admitted/passed by the PAO office and timely receipt of cheque, but the same has never been completed/signed by the DDO in respect of any of the financial year under audit period, which is irregular.
2. **Blank Col 12-** Col. 10,11 and 12 of the bill register indicate the cheque no./date received against the bill present to the PAO and which must be attested by the DDO in Col. 12 at the time of making necessary entry but these columns were found blank, which is irregular.
3. **Blank Col. 13, 14 and 15-** Col. 13, 14 and 15 meant to keep a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period not filled, which is irregular.
4. **Cutting and Overwritings-** There were number of cutting and overwriting in the Bill register, but these cuttings and over-writings have not been attested by the DDO, which is irregular.

Head of Office is advised that rectifications of the above irregularities may be made and shown to audit.

*Prakash*

**Tan No. 6:- Irregularities in Postage Stamps Account Register**  
(Audit Memo. No. 15 dated 07/03/2018)

- (i) **Incorrect format of the register:** 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 is given as under:

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

Whereas no such record is stated to have been maintained by the Deptt., which is irregular.

- (ii) **Non-verification of daily entries:** As per para 90 (2) of the MOP 2003, "The Office Supdt. will check the entries made in the register every day and append his signature with date 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 in the Stamps Register, nor the daily entries are being verified and signed by the competent authority for its correctness. Even HOO has not signed the register. It is a serious lapse on the part of HOO. Further, no surprise check has been conducted by the competent authority, which is irregular.
- (iii) **No month end summary of Stamp balance:** Month end summary of Stamps in hand has not been maintained in the register, which is irregular.

Necessary steps should be taken to rectify the irregularities of Postage Stamp Register at the earliest possible under intimation to Audit.

**Tan No.7-Stock register and Physical verification of Non-consumable and consumable stock.**

(Audit Memo. No. 16 dated 08/03/2018)

- Physical verification was not done :** Rule 192(1) and 192(2) of GFR 2005 stipulates that physical verification of Fixed Assets (Non-Consumable items) and consumable items should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register. On scrutiny of records, it has been observed that no physical verification of Non-consumable and consumable stock/goods and materials has been undertaken for the year 2010- 2017 by the Department.
- Balance reduced to nil:** In the non-consumable register, balance is shown as nil, which is not correct. Quantity of Non-consumable items are reduced only in case where item is condemned. Otherwise only location/place of installation of items is to

*Prakash*

be recorded in the register. Further, there are number of items which are of non-consumable in nature but entered in consumable register i.e. GAR-6, Stamp Pad, PVC cards etc. Page counting certificate at the first page of non consumable register have not been recorded.

Department may conduct physical verification of fixed assets and consumable goods and material immediately and a certificate of verification along with its findings shall be recorded in the stock register and non-consumable items which are recorded wrongly in the consumable register may be rectified under intimation to audit.

*Anil Shakti*

Inspecting Audit Officer  
Audit Party No. XXIII