

MML

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

**Sub: - Audit Report of Asstt. Commissioner(South), Food & Supply Department, Govt. of NCT of Delhi, Asian Market, M.B. Road, New Delhi-110017 for the period from 2019-20 to 2020-21.**

**INTRODUCTION**

The I.A.R. on the accounts of Asstt. Commissioner(South), Food & Supply Department, Govt. of NCT of Delhi, Asian Market, M.B. Road, New Delhi-110017 for the period from 2019-20 to 2020-21 was conducted by field Audit Party No- XXIX headed by Sh. Manoj Kumar, IAO/AO, Sh. Rajesh Kumar, A.O. and Shri Balkishan Shishodia, SO. The audit was conducted during 30.03.2022 to 13.04.2022(10 working days).

**AIMS AND OBJECTIVE OF THE DEPARTMENT**

The aims and objectives of Asstt. Commissioner(South), Food & Supply Department, Govt. of NCT of Delhi, Asian Market, M.B. Road, New Delhi-110017 is to manage public distribution system and regulate supply and distribution of essential commodities in all 08 circles under the jurisdiction of Distt South with a view to equitable distribution of SFAs by enforcing essential commodities Act, 1955.

The following officials have served as HOO/DDO/Cashier during 2019-20 to 2020-21.

**HOO**

S.No.	Name	Designation	Period
1.	Sh. Rakesh Sharma	Asstt. Commissioner	26.02.2019 to 31.10.2019
2.	Sh. Rajeev Chhabra	Asstt. Commissioner	01.11.2019 to 30.11.2019
3.	Sh. Rajesh Sakkarwal	Asstt. Commissioner	01.12.2019 to 20.02.2020
4.	Sh. Desh Raj Singh	Asstt. Commissioner	21.02.2020 to 27.09.2020
5.	Sh. K.P. Suhag	Asstt. Commissioner	28.09.2020 to 01.06.2021

**DDO**

S.No.	Name	Designation	Period
1.	Sh. Ashwani Kumar Dhawan	F.S.O.	01..04.2019 to 30.05.2019
2.	Smt. Shakuntla Dudani	AAO	31.05.2019 to 08.07.2019
3.	Sh. Arup Ghosh	AAO	09.07.2019 to 30.06.2020
4.	Smt. Kusum Lata	AAO	01.07.2020 to Till date

**CASHIER**

S.No.	Name	Designation	Period
1.	Sh. Sunil Parashar	Si. Asstt.	01.04.2019 to 14.01.2021
2.	Sh. Jitendra Kumar Meena	Jr. Asstt.	15.01.2021 to till date

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**Budget allocation for the year 2019-20 to 2020-21**

Year	Budget Allocated		Expenditure		Balance	
	Plan	Non-Plan	Plan	Non-Plan	Plan	Non-Plan
2019-20	N/A	2,23,73,300	N/A	2,21,73,029	N/A	2,00,271
2020-21	N/A	2,58,76,500	N/A	2,55,88,514	N/A	2,87,986

**Statutory Audit**

Statutory audit has been conducted by AG (Audit) of Asstt. Commissioner(South), Food & Supply Department, Govt. of NCT of Delhi, Asian Market, M.B. Road, New Delhi-110017 upto 2015-16.


**Vacancy Statement**

S.No.	Name of Post	No. of Posts Sanctioned	Filled	Vacant	REMARKS
1.	GROUP-A	01	01	NIL	
2.	GROUP-B	08	07	01	
3.	GROUP-C	54	18	36	
	<b>TOTAL</b>	<b>63</b>	<b>26</b>	<b>37</b>	

**Maintenance of Records**

The maintenance of records of Asstt. Commissioner(South), Food & Supply Department, Govt. of NCT of Delhi, Asian Market, M.B. Road, New Delhi-110017 for the period 2019-20 to 2020-21 was found satisfactory subject to the observations made in current audit report.

  
S.O.

  
A.O.

  
IAO

42/c

**FORM-II M-8**  
(Referred to in Para 3.7.2)

Verification note on the compliance of old audit report of accounts of Asstt. Commissioner(South), Food & Supply Department, Govt. of NCT of Delhi, Asian Market, M.B. Road, New Delhi-110017 for the period from 1996-97 to 2018-19.

**(A) Old Audit Report (Details of old paras settled)**


S. No	Year	Para No.	Subject	Reply of Office	How Settled
1.	1996-97	3	Service Book	Recovery has been made and deposited in Govt. Account vide challan no.12 dt. 12/04/2022	Settled, on the basis of compliance shown.
2.	1996-97	4	Cash Chest	No cash transactions are being made and not possible to comply the audit observations for the past cash transactions. Hence, drop the para.	Settled on the basis of reply
3.	1996-97	6	Handicapped Allowance	Amount mentioned in the para has been recovered and deposited into Govt. A/c vide challan No.12 dt.12.04.2022	Settled, on the basis of compliance shown.
4.	2016-2019	1	Non-Production of Records	No reply has been furnished.	Settled, taken as fresh


-KO-164-165/c  
KO-166/c  
KO-164-165/c

**(B) Details of Old Recovery**

S. No.	Year	Para	Outstanding Recovery (in Rs.)	Amount Recovered (in Rs.)	Balance to be recovered (in Rs.)
1.	1996-97	3	Service Book	21/-	NIL

  
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**FORM-II M-8 (Referred to in Para 3.7.2)**

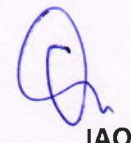
Verification notes on the compliance of old audit report of accounts of Asstt. Commissioner (South), Food & Supply Department, Govt. of NCT of Delhi, Asian Market, M.B. Road, New Delhi-110017 for the period from 1996-97 to 2018-19.

The outstanding objections pertaining to the old inspection reports on the accounts were discussed with Head of Office.

S. No.	Start Year	End Year	Para No.	Brief particulars of the objection	Total Recovery	Amount recovered	Balance recovery
1	1996	1997	1	Contingent Expenditure	28,135/-	NIL	28,135/-
2	1996	1997	2	Purchases	2,809/-	NIL	2,809/-
3	1996	1997	5	Cash Book	NIL	NIL	NIL
4	1997	1998	7	Income Tax	8,456/-	NIL	8,456/-
5	1997	1998	8	Long-Term/Short Term Advance	NIL	NIL	NIL
6	1997	1998	9	Cash Book	NIL	NIL	NIL
7	1997	1998	10	Contingent Bills	NIL	NIL	NIL
8	2006	2007	11	Irregularities in maintenance of Cash Book	NIL	NIL	NIL
9	2006	2007	12	Non-reconciliation of amount realized through GAR-VI by the Circle offices for issuance of new APL Card/correction in the card	NIL	NIL	NIL
10	2006	2007	13	Non recovery of TDS and CESS thereof	10,823/-	NIL	10,823/-
11	2006	2007	14	Irregularities/ shortcomings noticed in income tax calculations	4,609/-	NIL	4,609/-
12	2006	2007	15	Contingency Bills	NIL	NIL	NIL
13	2007	2009	16	Delay in deposit the Govt. money	NIL	NIL	NIL
14	2007	2009	17	Non-verification of revenue receipt in the AC office	NIL	NIL	NIL
15	2007	2009	18	Non deduction of TDS and CESS amount Rs.14,575/-	NIL	NIL	NIL
				<b>TOTAL</b>	<b>54,832/-</b>	<b>Nil</b>	<b>54,832/-</b>

  
S.O.

  
A.O.

  
IAO

Para (24)

OLD REPORT - 1996-97

MB Dadd (31) 40/10/21

Para No. 1

COMPINGUIT EXHIBITION

OLD REPORT

(65) (37)

Para-01

10 dated 23.7.1997

COMPINGUIT EXHIBITION

Para-01

It has been observed through bill number 163 dated 31.3.1997 of Rs. 28135/- were incurred on account of repair of vehicle number DL-JR-1-4700 by the Head of Office. In view of delegation of financial power rules, it is not within the competency of the Head of office and sanction of the Head of Department was necessary before incurring the expenditure. The same has not been obtained in the present case. It is suggested that the expenditure may be got regularized by obtaining the ex-post-facto sanction from the competent authority, otherwise, the recovery be made from the defaulting official under intimation to the audit.

Para-02

2 6 dated 20.7.98

Para No. 2

It was noticed from the bill that irregular bonus payment was made to the official even though they are entitled for pro-rata bonus. Full bonus were allowed. In one case it was found that bonus was allowed to the grade 6 officer. The details are as under:

Para 02

Recovery warrants

11/15/14-98  
11/14-6/98

S. No.	Name of the official	Grade	F. YEAR	PAID	AMOUNT	REMARKS
1.	Sh. Ch. Lal Singh	C-IV	95-96 96-97	2331	2328	3
2.	Sh. D. V. Dixit	LXI	-do- -do-	1330	1210	120
3.	Sh. H. K. Kulkarni	199	96-97 97-98	2419	2419	0

(The said official was promoted as Supdt. in 1990-91)

Rs. 2542/- may be recovered from the above official under intimation to audit.

12/16/14-98

In the case of Sh. D. V. Dixit, LXI, bonus for 1995-96 paid in 1996-97 was only Rs. 2376/- whereas he was entitled to Rs. 2412/- which was paid short. It is suggested that the expenditure may be allowed to the official only after due sanction. In the present case, it could not be ascertained the actual position of the official/officer at the time of his promotion to the grade of Supdt. in 1990-91.

39/C  
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39/13  
39/14  
39/15

or non other case, due to which cross verification could not be made. Service book of following officials are required for assessing the bonus paid to them as a fresh appointee in expression of Govt. order dated 23.7.1993.

1. Sh. M. Prakash, Driver
2. Sh. Ravinder Kumar, I.D.
3. Sh. J.L. Sindhu, I.D.

After scrutiny of the service book it was found that Sh. Pankaj Bhatnagar, Grade-II (Dass) was on HOP for 42 days w.e.f. 20.11.93 to 31.12.93. A certificate may be drawn from his previous office (HO) that whether he had got full bonus for the period 1993-94 paid in 1995-96 after enhancing the bonus ceiling from Rs. 2500/- to Rs. 3500/-. As per rule, the official is entitled for pro-rata bonus for 10 months i.e. Rs. 1949/- instead of Rs. 2379/-. The recovery of Rs. 390/- be made from him if he had drawn the bonus of Rs. 2379/-. If the official has not drawn the bonus for 1993-94 till date, he may be allowed of Rs. 1949/- on pro-rata basis under intimation to audit.

Compliance of the same be made and shown to audit.

Para-3  
Para No. 3

PARA NO. 3  
MEMORANDUM DATED 23.7.1993

IRREGULARITIES

The following irregularities have been noticed after scrutiny of the all service books. The details are as under:

- 1) Sh. Surabh Kumar, I.D.

It was noticed that at page number 19 of S/Book, wherein, the official was on L for 42 days w.e.f. 30.12.91 to 15.2.92 and the increment falls in January, but the increment was charged from 1st January 1992 without requiring his duty as per service book. The official is eligible to draw the financial benefit from 16.1.1992 instead of 1.1.92 i.e. the date of resuming his duty. So recovery of Rs. 82/- may be made from him or if the deduction was already made and not drawn the increment benefit during the aforesaid period, a certificate from the competent authority of his previous office may be obtained and shown to audit.

2/11/11-15

381C  
29-2-1938  
(64)  
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(35)

2. The A.S. Pathi, Insp.

In this case also, the aforesaid official was on leave from 1.5.92 to 5.5.92 and the increment was charged from 1st May 1992 without resumption of duty whereas as per rule, the increment should be charged from 7.5.92. So recovery of Rs. 21/- may be made on account of over-payment. If the official had not drawn the increment during leave period, a certificate to this respect may be furnished to audit. Compliance of the aforesaid be made and shown to audit.

Para 04  
Para 04

WPA No. 4  
REFERENCE: Memo No. B dated 20.2.1938  
CASH CHEST

It was noticed that office has no cash chest, instead of that one cash box easily carryable, purchased, which has no security and the same is being kept in almirah which is against the rules prescribed for. An order receipt and payment ruler 13 cash and other valuable held in safe custody, on behalf of the government, by the departmental officer or drawing and disbursing officer should be kept in an adequately strong cash chest or almirah (where necessary even embedded in the wall), but the same was not done here. The type of cash chest to be used for the purpose may be decided on the basis of the amount of cash and other valuables generally required to be kept therein in safe custody. The chest/almirah should be secured by two locks of different patterns so that the keys of one do not fit into the other. The keys of such locks should be kept in different persons' custody where applicable and in any case should be kept apart from that of the other lock so that the chest will not be accessible to unauthorized persons. The chest should not be opened unless both the custodians of the two locks are present for the purpose. Duplicate keys thereof should be placed in separate sealed covers and lodged with different officers of higher rank than the custodians of the chest.

It is suggested that the cash chest may be obtained and placed in an appropriate place under intimation to audit.

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 37/c

BILL REGISTER

DADA NO. 5

REFERENCE MEMO No. 12 dated 23.7.1998

It was noticed that bill register was not maintained in regular manner. The following irregularities have been noticed:

1. DDO has not signed on each production bill to DDO which is against the rule.
2. After receiving the cheques from the DDO is also not signing on each entry for which cheque was received and the same was entered on cash book on each day.
3. Audit found that on some initials are being made on cash book as well as in the bank bill register.
4. Actual date of submission of bills to DDO not clearly mentioned in some of the cases in the bill register.

It is suggested that the procedures may be followed in future, so that any kind of discrepancy may be detected.

DADA NO. 6

REFERENCE MEMO No. 11 dated 23.2.1998

CASH BOOK

The following irregularities have been noticed:

1. Totals of cash book are not signed by the writer of the cash book other than DDO.
2. It was seen that entry in cash book are not being made regularly. As it was appeared from the bill register and from acquittance roll, the entire payment of the actual bills book be received/
3. Physical verification of cash certificate at the end of each month was not given by DDO.
4. There are some cuttings and over entries in the cash book, which is against the payment rule and to avoid it is suggested that initials of DDO are to be placed on each cuttings and over entries.

Para 05  
Para No. 5

Page - 03



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Handwritten initials and marks: 26/10, 27/10, 28/10, 29/10, 30/10, 31/10, 1/11, 2/11, 3/11, 4/11, 5/11, 6/11, 7/11, 8/11, 9/11, 10/11, 11/11, 12/11, 13/11, 14/11, 15/11, 16/11, 17/11, 18/11, 19/11, 20/11, 21/11, 22/11, 23/11, 24/11, 25/11, 26/11, 27/11, 28/11, 29/11, 30/11, 31/11, 1/12, 2/12, 3/12, 4/12, 5/12, 6/12, 7/12, 8/12, 9/12, 10/12, 11/12, 12/12, 13/12, 14/12, 15/12, 16/12, 17/12, 18/12, 19/12, 20/12, 21/12, 22/12, 23/12, 24/12, 25/12, 26/12, 27/12, 28/12, 29/12, 30/12, 31/12.

Para-06

Para No 7

PARA NO. 8  
REFERENCE MEMO NO. 14

HANDICAPPED ALLOWANCE

It was noticed that only two officials are drawing handicapped allowance but Rs. 1/- was short on each drawal from April 1996. It was seen, that the allowances was allowed during leave period (except casual leave) which is disallowed and the recovery be made as per details given below:

<u>1. Mrs. Gayatri Devi, LDC</u>	<u>Amount to be recovered</u>
17.6.96 to 25.6.96 = 9 days EL	Rs. 16
10.7.96 to 26.7.96 = 17 days EL	Rs. 30
16.9.96 to 20.9.96 = 5 days EL	Rs. 9
12.3.97 to 19.3.97 = 8 days EL	Rs. 15
17.6.97 to 20.6.97 = 4 days M.L.	Rs. 7
21.7.97 to 25.7.97 = 5 days EL	Rs. 9
11.8.97 to 14.8.97 = 4 days EL	Rs. 7
20.9.97 to 25.9.97 = 5 days EL	Rs. 9
	<u>Rs. 102/-</u>

Rs. 102/- may be recovered from her under intimation to audit and also suggested that difference of Rs. 1/- may be allowed to her after due verification.

2. Sh. Ashok Kumar, UDC

In this case also Rs. 1/- was short paid from 4/96 to 3/97. The same may be allowed to him after due verification.

18.4.96 to 24.4.96 = 7 days EL	Rs. 15
10.2.97 to 14.2.97 = 5 days EL	Rs. 12
	Rs. 27

Rs. 27/- may be recovered from him under intimation to audit. It is also suggested that due care be made in such cases in future.

PARA NO. 9  
REFERENCE MEMO NO. 3, dated 19.2.1993  
G.P.F. LEISURE OF CLASS IV EMPLOYEES

The following irregularities have been noticed:

1. Compilation from the P.O. in respect of deposits and interest of GPF have not been made. is

Para No. 8

Checked through  
Inspector  
2/12

Para - 07

25/11/2011 22/11/2011 33/11/2011  
(32) (28)

Page 2  
para no 11

(5)

Memo No. 3 26/11  
4-3-11

G.P.F. LEDGER OF CLASS IV EMPLOYEES

It was noticed that some of the officials have been transferred from this office, but their transfer advice till date was not sent to the concerned office for maintenance of GPF account. It is suggested that the same may be sent to the concerned authority under intimation to audit. The following are the effected officials:

1. Sh. Jai Pal Singh,
2. Sh. Jest Ram
3. Sh. Om Prakash

*In view of the reply submitted by the Dept. this has been settled. For Audit Sh-22*

In the case of Sh. Om Pal Singh, interest for the year 1997-98 was calculated wrong. Interest for 1997-98 shall be Rs. 7831/- instead of Rs. 8496/- as mentioned in the ledger. The records may be rectified and also rectify the pass book of the official and shown to audit.

In some of the cases it was found that DDO has not signed the interest calculation sheet of the official. The same may be made and shown to audit.

Compliance of the aforesaid is made and shown to audit.

11 (1997-1998)

Pass No. 7

Para-04

Page No 3  
Para No 12

TAX 1997-98 Para-08

25/12/99 34/c

Memorandum  
dated 4.3.1999

(25)

The following irregularities have been noticed:  
Supporting documents in respect of savings were not found available alongwith the income tax calculation sheet. In the absence of the relevant document, it could not be ascertained whether the rebate was allowed correctly or not.

2. None of the income tax calculation proforma was counter-signed by the D.O. In the absence of the same, validity of the document cannot be ascertained.

In the following cases, where savings towards rebate under section 88 of the Income tax act may be shown to audit, failing which, the same may be disallowed and recover the income tax after disallowing the same and it will be presumed that the savings were not made during the year by the official concerned.

- a. Sh. B.S. Bhalia, FSO, Copy of NSC for Rs. 10000/- and copy for insurance prem. for Rs. 5500/- for 1997-98 may be shown to audit.
- b. Sh. Mukesh Kr, Gr.II Copy for LIC prem. for Rs. 368/- and PPF for Rs. 10000/- may be shown to audit.
- c. Sh. M.L. Kalra, FSO Photocopy of NSC for Rs. 10000/- may be shown to audit.
- d. Sh. R.K. Sehgal, Insp. Copy of NSC for Rs. 10000/- and copy of NSC accrued interest for Rs. 5000/- may be shown to audit.

The details of other cases are as under:

1. Sh. A.S. Rathi-Gr.II

As per under-taking given by the official, copy of Jeevan Sanchya Scheme will be submitted on the next day but the same was not found available in the record. Copy of LIC premium for Rs. 10614/- was found available in place of Rs. 13292/- as per under-taking. Apart from that Rs. 97/- was to be recovered from as per income tax calculation sheet, but the same was not recovered so far as per record available. Moreover, GPF subscription as per PBR comes to Rs. 24200/- but was reflected in the

12/99

33/C  
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26  
24/10

Gross salary of the official was also shown wrong. Reasons for not deducting the tax may be elucidated to audit, and also recover the tax after due verification under intimation to audit.

Tax	7568
Savings 35174 x 20%	7035
	<u>533</u>

Rs. 533/- may be recovered from him under intimation to audit.

2. Sh. Ram Kishan, Inspector (GR.II)

The aforesaid official got the arrear of his pay from 2/89 to 9/96 for Rs. 36708/- in the year 1997-98, and as per his requests for bifurcation of income for the respective years, but he did not submitted the revised income tax calculation sheet from 1988-89 to 1995-96 as per record available. It is the primary duty of the assessee to furnish the details of income of the respective years and savings made by him/her to his employer but the same was not found available as mentioned above. If the aforesaid official had submitted the revised income tax calculation sheet, the same may be shown to audit, otherwise, his arrear ~~drawn~~ for Rs. 36708/- drawn in 1997-98 may be treated as income for the year 1997-98 and recover the tax from him as per details given below:

Gross salary	132801
SD	<u>20000</u>
	112801 say Rs. 112800/-
Tax	12560
Savings 6960 x 20%	<u>13922</u>
	11168
Tax already paid	<u>3827</u>
	7341

Rs. 7341/- may be recovered from him after due verification under intimation to audit.

3. Sh. S.K. Sharma, Gr.II

Income tax calculation proforma in respect of the aforesaid official was not found available in the file. As per record available his gross income and savings taken into account for the purpose of income tax ~~of~~ and recover the

(27) ~~246~~ 10/10  
(25) ~~246~~  
52  
320

XERIMOR - 3 :-

Gross salary	78555
SD	<u>20000</u>
	58555 Say Rs. 58560/-
Tax	1856
Savings as per record available 6372 x 20%	<u>1274</u>
	582/-

Rs. 582/- may be recovered from him under intimation to audit.

Compliance of the aforesaid be made and shown to audit.

Para No 09  
Para No 14  
Palansoli

28  
18/11/99  
Memo No 6  
DATED: 4.3.1999  
93  
31/11

LONG TERM/SHORT TERM ADVANCE

As per record available the following officials had taken the House building advances. These are:

1. Sh. Mitesh, Inspector.
2. Sh. Dharamvir, FSO
3. Sh. R.K. Sehgal, Inspector
4. Sh. S.K. Sharma, Gr.II
5. Sh. Shiv Dayal, H.C.

As per rule 7(b) of the HBA, on completion of construction/purchase, the house should be insured by the official at his cost against fire, flood and lightning for the full value of the house. The insurance policy should be deposited with the government and the premia receipts should be produced for inspection in the month of June every year before the disbursement of salary for July. The insurance should be kept alive till liquidation of advance. Keeping in view of the above rule, a copy of renewed insurance policy may be shown to audit, if the aforesaid officials fails to submit the same, remaining recovery in one lump-sum be made as per rule, under intimation to audit. As per term and condition of HBA, the document should be mortgaged by the owner of the land in favour of the President of India as security towards repayment of the advance -rule 5(b)(b). Copy of the mortgage may also shown to audit, failing which disciplinary proceedings may be initiated against the defaulter under intimation to audit.

Apart from that Sh. J.S. Sharma, FSO, took the scooter advance, he is also advised to show the copy of the insurance as well as copy of Registration book to audit, failing which it will be presumed that official had not purchased the scooter but took the loan for other purposes, and laid unnecessary burden to the exchequer and recovery be made for remaining amount in one lump-sum alongwith interest under intimation to audit.

Compliance of the same be made under intimation to audit.

Para-05

Recd  
4/3/99

24 24c 30c  
24c 17c

Page No 6  
Para No 15

49

Para No 8

4-3

Page No. 9

CASH BOOK

Para No 10-10

Personal

The following irregularities have been noticed:

1. Cash book was not checked by other than writer of the cash book.
2. Physical verification certificate of cash was not given by the DDO at the end of each month.
3. As per rule 13 of receipt and payment rules, an account payee crossed cheque drawn in the personal name of the recipient (government servant or third party) need not be entered by the latter office in its cash book; the delivery of such a cheque to the concerned party may be recorded in, and watched through a separate 'crossed cheque and bank drafts transit register' in GAR 10. So, it was noticed that A category cheques are being entered in the cash book, so, it is suggested that follow the rules in future and shown to audit.

28 29/10/97  
Date: HHC

Para No 8  
Paramo 17

(42)

Memo No 10  
DATED : 2.2.1999

(30)

Para No 10  
Para 67

CONTINGENT BILLS Paramo - 11

BILL NO. C-142

Telephone bill number C-142 for the year 1997-98 was paid to MTNL authority for Rs. 4375/- including Rs. 100 as restoration fee as the telephone was out of order due to non payment of the rent for the prescribed period. This restoration charges was also paid from the office, whereas office is not responsible for late payment or for restoration of dead phones due to non payment. Hence, Rs. 100/- may be recovered from the defaulter due to which it was disconnected or regularise the same from the competent authority under intimation to audit.

Service contract to Modi Xerox for photostat machine where maintainance charges are being given to them regularly without the sanction of the competent authority. If any such orders issued by the HOD for service contract, the same may be shown to audit otherwise, the following bills may be regularised from the competent authority under intimation to audit.

- CB-20 Rs. 460
- CB-36 Rs. 430
- CB-102 Rs. 544
- CB-110 Rs. 373
- CB-148 Rs. 886 + 380
- CB-162 Rs. 828
- CB-152 Rs. 2096
- CB-153 Rs. 518
- CB-187

As per voucher, it was found that Rs. 1523/- (Rs. 11 Rs. 375) was incurred on account of maintainance of vehicl whereas, maintainance and history sheet of the vehicles are to be maintained by the Head Qtr itself then as to why and how, the aforesaid expenditure incurred from this offi It is an additional burden to this office since the vehicl maintainance are being done by the Head Qtr. If any such orders issued by the HQ regarding maintainance can be made by the office without seeking permission from on an emergent basis, may be elucidated to audit any sanction order issued



1990 (25) 18/12 28/12

(48) (19)

to audit. If the same is not available, the same may be regularised from the competent authority under intimation to audit.

Apart from that it was found/noticed through the vouchers that entries in the articles were not made in the stock registers. The attention may be elucidated to audit of the following bill:

- C-126 Rs. 360
- do- Rs. 370
- do- Rs. 50
- C-144 Rs. 545
- do- Rs. 597
- do- Rs. 520
- CB-200 Rs. 640
- CB-200 Rs. 551
- do- Rs. 625

*Sanction*

Sanction of the competent authority was not found available as per details given below:

CB-201 Cons. Coop.	India	Rs. 49565
CB-121 Kendriya Bhar		Rs. 1732

Necessary sanction may be shown to audit or regularise the same from the competent authority under intimation to audit.

Compliance of the same may be made and shown to audit.

CB-123 Rs. 18

18/12/90

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Page No. 11

Page-08

~~CURRENT REPORT~~

~~Para - 12~~

Para No.1. Irregularities in maintenance of Cash Book.  
(Ref. Memo No.5)

Test check of the Cash Book for the period 2006-07 revealed the following irregularities/discrepancies:-

(i) The department has collected the amount on behalf of the govt. on account of RTI, Penalty, renewal of license fee, duplicate license fee and sale of forms from food & Supplies Circle offices for the period 01-04-2006 to 20-10-2006 amounting to Rs.5,21,433/- and the same was deposited in the accredited bank on 20-10-2006 having a delay of around six months in that period. Similarly amount collected on the same items for the period 21-10-2006 to 29-03-07 amounting to Rs.4, 69,000/- was deposited on 29-03-2007 with a delay of up to 5 months.

Rule 6(1) of the CGA (Receipt of Payment Rules), 1983 provides that all money received by or tendered to Govt. Offices on account of revenue or receipts or dues of the Govt. shall, without undue delay, be paid in full into the accredited bank for inclusion in government account.

From the above details it would be seen that money was retained by the D.D.O. upto 6 months, which can be treated as abnormal delay, and possibilities of misuse of Govt. money cannot be ruled out. Reasons for non-deposit of Govt. money either on same day or following day of realization may be stated to audit.

(ii) It has also noticed from the cashbook that the cashier had used three receipt books simultaneously for the receipt of cash, which is not permissible under the rules. Reasons for using three receipt books simultaneously may be explained to audit.

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16/c 13/c  
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(iii) It is also notice that two cash books have been maintained simultaneously one for the receipt of RTI, Penalty, renewal of license fee, duplicate license fee & sale of forms from food & Supplies Circle offices and second one for contingencies, pay & allowances, which is irregular. Reasons for maintaining two cashbooks simultaneously may also be stated to audit.

(iv) As per receipt & payment Rules every entry/transaction entered in the cash must be attested by the DDO which has not been done in the cash book maintained for receipt of RTI, Penalty, renewal of license fee, duplicate license fee and sale of forms from food & Supplies Circle offices.

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

Para No - 13

Para No. 12

20

Para-09

Para No.2.: Non-reconciliation of amount realized through GAR-VI by the circle offices for issuance of new APL card/correction in the card.

(Ref. Memo No.13)

1. Test check of the record pertaining to the receipt of amount by the circle offices for issuance of APL cards/correction in cards/sale of forms through GAR-VI It is noticed that the blank GAR-VI books were received by the circle offices from the F&S (Hq) during the audit period 2006-07 and amount realized against these GAR-VI. was deposited by the circle offices in O/o AC(S) for further deposited in the Govt. Account but there is no reconciliation of the amount realized by the circle offices and the amount deposited with the O/o AC(S) for further deposit in the govt. account.

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42/11  
15/11  
22/11

It is not understood that as to how the correctness of the amount realized and deposited by the circle offices was ascertained as the total no. of GAR-VI issued to the respective circle offices is not available with the O/o AC(S).

In the absence of the above record it is not feasible to verify the correctness of the amount realized by the circle offices against the GAR-VI issued by the F&S (Hq) with the amount deposited by the circle offices in O/o AC(S). Due to non-reconciliation of amount actually realized and deposited, the possibility of misuse of GAR-VI cannot be ruled out.

2. It has also been noticed that the amount realized by circle offices for the submission of application forms @25/- each is deposited with the O/o AC (S) against a GAR- VI receipt. The amount so collected by the Circle Offices were not deposited with the cashier on day to day basis and the amount was deposited as per their convenience. Thus Circle Offices are violating the provisions of Receipt & Payment Rules, which governs the cash collection and their further remittance.

Reasons for not following the provisions of rules may be elucidated to audit and a system for proper collection and remittance and its reconciliation may be adopted and compliance shown to audit

Para No - 14 13

Para No.3. : Non Recovery of TDS and cess thereof  
(Ref. Memo No.11)

29/11  
Page-10

Test check of the bill register and contingency bills (RRT) revealed that the O/o AC (S) has paid rent to DSCSC Ltd. in respect of circle No. 35 &36 situated at A-59 Okhla industrial Area phase- I @ 44217/- P.M. it was noticed that during the audit period 2006-07 under mentioned four payments have been made to DSCSC Ltd. but deduction/ recovery of TDS and cess thereon has been made on one occasion only. The details of these payments are as under:

S.No	Bill No. & date	Amount of bill	TDS deducted	Cess deducted	Net payment made	Non-recovery of TDS & cess
1	RRT/26 dt. 04.05.06	221085	4422	88	216575	---
2	RRT/89 dt. 27.09.06	221085	00	00	221085	4422+88
3	CB/157 dt. 30.11.06	132651	00	00	132651	2653+53
4	RRT/172 dt. 23.03.067	176868	00	00	176868	3537+70
<b>Grand Total</b>						<b>10612+211</b>

Reasons for non-deduction of TDS & cess thereon amounting to Rs. 10823 for the above-referred three bills bearing S.No 2 to 4 may be elucidated to audit and necessary recoveries may also be done and shown to audit.

Para No. - 15 14

Para No.4. Irregularities/short comings noticed in Income Tax calculations (Ref. Memo No.4)

(A) Short recovery of Income Tax amounting to Rs. 4609/-.

Scrutiny of Income Tax calculations sheet and PBR for the year 2006-07 revealed that in the following cases Income Tax was not recovered/short recovered :-

(i) Sh. Harish Tyagi, FSO

Gross Income	Rs. 263954	<u>Savings:-</u>	
Less Tpt Allow.	Rs. 4800	GPF	Rs. 21612
Taxable Income	Rs. 259154	UTEIGS	Rs. 720
Less Savings	Rs. 100000	PPF	Rs. 60000
Net Taxable Income	Rs. 159154	ICICI	Rs. 18000
		Total savings	Rs. 100332
	Or say Rs.159150		

<u>Tax:-</u>	
Upto Rs.100000/=	Nil
For next 50000 @ 10%	Rs.5000
For Balance 9150 @ 20 %	Rs.1830
Total tax	Rs.6830
Cess@ 2%	Rs. 137
Tax payable	Rs. 6967
Tax Paid	Rs. 6700
Tax to be recovered	Rs. 267

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Page-11

15/11  
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**(ii) Sh. Bhola Ram Meena, UDC**

Gross Income	Rs. 159591
Less Tpt Allow.	Rs. 1200
Taxable Income	Rs. 158391
Less Savings	Rs. 30360
Net Taxable Income	Rs. 128031
Or say	Rs. 128030

Savings:-

GPF	Rs. 30000
UTEIGS	Rs. 360
<b>Total</b>	<b>Rs. 30360</b>

Tax:-

Upto Rs. 100000/-	Nil
For Balance 28030@ 10%	Rs. 2803
Cess@ 2%	Rs. 56
<b>Tax payable</b>	<b>Rs. 2859</b>
<b>Tax Paid</b>	<b>Nil</b>
<b>Tax to be recovered</b>	<b>Rs. 2859</b>

**(iii) Sh. Ajay Kr. Tagra, LDC**

Gross Income	Rs. 114925
Less Tpt Allow.	Rs. 1200
Taxable Income	Rs. 113725
Less Savings	Rs. 12360
Net Taxable Income	Rs. 101365
Or say	Rs. 101370

Savings:-

GPF	Rs. 12000
UTEIGS	Rs. 360
<b>Total</b>	<b>Rs. 12360</b>

Tax:-

Upto Rs. 100000/=	Nil
For Balance 1370@ 10%	Rs. 137
Cess@ 2%	Rs. 3
<b>Tax payable</b>	<b>Rs. 140</b>
<b>Tax Paid</b>	<b>Nil</b>
<b>Tax to be recovered</b>	<b>Rs. 140</b>

**(iv) Sh. Naresh Kumar, LDC**

Gross Income	Rs. 118725
Less Tpt Allow.	Rs. 1200
Taxable Income	Rs. 117525
Less Savings	Rs. 4360
Net Taxable Income	Rs. 113165
Or say	Rs. 113170

Savings:-

GPF	Rs. 4000
UTEIGS	Rs. 360
<b>Total</b>	<b>Rs. 4360</b>

Tax:-

Upto Rs. 100000/=	Nil
For Balance 13170@ 10%	Rs. 1317
Cess@ 2%	Rs. 26
<b>Tax payable</b>	<b>Rs. 1343</b>
<b>Tax Paid</b>	<b>Nil</b>
<b>Tax to be recovered</b>	<b>Rs. 1343</b>

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27C (12)

(B) Non deduction of Tax in equal monthly installments.

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

Reasons for short recovery and for non-adhering to Income Tax Rules may elucidated to audit. The said recoveries may be effected from the officials concerned and in future the deductions may be made as per rules and compliance be shown to audit.

Para No - 16 15

Para No.5: Contingency bills

(Ref. Memo No.14)

23

Para - 2

Test check of contingency bill file for the year 2006-07 maintained by the O/o A.C. (S), F&S revealed the following irregularities:-

1. Contingency expenditure control register was not maintained at all. It is not understood that how the sub voucher number were assigned and expenditure was control under the respective head e.g. Telephone, Electricity, Stationery etc. The same may be prepared and compliance be shown to audit.
2. The department has paid new connection charges for installation of two telephones at circle-07 and circle-36 vide CB/ 16 dt 1.05.06 and CB/35 dt 25.05.06 respectively. However from the record made available to the audit, the sanction of the competent authority was not found. The same may be got regularized and compliance be shown to the audit.
3. Some petty purchases of consumable items were made but on the body of voucher stock entry was not done in the under mentioned cases:

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S.No	Contingency bill No. & date	Sub voucher No	Amount of the sub voucher (Rs.)
1	109 dt 13.11.06	700	100
		704	228
2	133 dt 30.12.06	741	720
		747	706
		749	465
		750	390
3	169 dt 22.03.07	839	750
		840	360
4	170 dt 22.03.07	851	110
5	173 dt 30.03.07	865	960
		866	935

Reasons for not making the stock entries may be elucidated to audit. Necessary action to rectify the errors may be taken and compliance be shown to the audit.

Ref. No. 15

**Para No. 6: Non-production of Records**

(Ref. Memo No.15)

The following records/documents were required to be submitted for audit for scrutiny for the period 2006-2007 but the same have not been produced to the audit.

1. TR-V Stock Register
2. OTA Register
3. LTA Register
4. LTC Register
5. Medical Charges reimbursement Register
6. History sheet and log book of vehicles
7. History sheet of typewriter, photocopier and repair Register.
8. Stock register consumable and indents
9. Property register

Taken as fresh

(Ghanshyam Dass)  
TAO/AO(HQ)  
Audit Party No. XVIII



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**PART II**

**Internal Audit Report on the Accounts of O/o  
Assistant Commissioner [South], Food & Civil Supplies  
Govt. of Delhi, MB Road for the  
Period 2007-08 to 2008-09**

**PARA-1**

Para No 18 (16)

Para-13

**Sub-Delay in deposit the Govt. money**

As per rule (6) of CGA(R&P) rules 1983 all money received or tendered to Govt. on account of revenues or receipts or dues of the Govt. shall, without delay be paid in full into the accredited bank for inclusion in Govt. accounts. During the test check of cash book, it has been noticed that receipts were deposited into the bank after delay ranging 60 to 100 days. Delay in deposit of the Govt. money into the bank resulted not only loss of interest to exchequer but the possibility of private or personal use of the cash cannot be ruled out.

It has also been noticed that the amount realized by the Circle offices for the submission of application forms @25/- each is deposited with the O/o AC [South] against GAR VI receipt. The amount so collected by the circle offices were not deposited with the cashier on day to day basis and the amount was deposited as per their convenience. Thus circle offices are violating the provisions of Receipts & Payment Rules which governs the cash collection and their further remittance. Reasons for not following the rules may be elucidated to audit.

**PARA 2**

Para No - 18 (17)

Para-14

**Sub - Non - verification of Revenue Receipt in the AC office**

The test check of cash book maintained at the AC (South) office revealed that the D.D.O is in receipts of revenue from seven F&S circles offices . It was requested that receipts of revenue from all the seven circles during the audit period 2007-08 and 2008-09 may be intimated to audit so that amount actually received by the circles offices & deposited in AC offices be confirmed. But the office has failed to provide the said information .

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PARA 3

Para. NO - 19

(19)

In view of the reply submitted by the Dept. - This para is settled  
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 10/11/09

Sub - Recovery of transport allowance Rs. 1856/- in respect of Sh.Ompal.

On scrutiny of the of the Pay Bill Register, it has been noticed that Sh Ompal, peon was on earned leave from 22/8/08 to 13/10/08 but he has paid transport allowance amounting to Rs. 1856/- during the leave. The recovery as pointed out against Sh. Ompal may be made under intimation to audit.

PARA-4

Para: NO - 20

(18)

Para-15

Sub - Non- deduction of TDS & Cess amounting to Rs 14575/-

During the test check of the bill register and contingent bills it revealed that the department is paying rent to Delhi State Civil Supply Corporation Ltd. in respect of circles no 35 & 36 situated at A-59 Okhla industrial area ph-1 @ Rs 44217/- p.m. But the department has not been deducted the income tax and cess on the following payments.

S.No	Bill no& date	Amount paid(Rs)	TDS+CESS(Rs)
1.	RRT/94,1-9-08	88,434/-	1822/-
2.	RRT/64, 17-7-08	2,65,302/-	5465/-
3.	RRT/146, 10-1-08	88,434/-	1822/-
4.	RRT/177, 23-12-08	88,434/-	1822/-
5.	RRT/208,19-2-09	88,434/-	1822/-
6.	RRT/217, 26-03-09	88,434/-	1822/-

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S/C  
(18)

# Current Audit Report-PART-II 2013-14 to 2015-16

**PARA NO. 01: Recovery of Over Payment amounting to Rs. 96,361/-**

**A. Sub: Short recovery of License Fees and Water Charges amounting to Rs. 30,987/-:**  
(Audit Memo No. 05 dated 30/06/2016)

The rate of license fees and water charges for the various types of Central Pool Residential Accommodation have been revised w.e.f. 01.07.2013 vide order No. 18011/I/2013-Pol-III dated 21/11/2013. However, the department is recovering the License fees and Water charges at old rate. The short recovery on account of License Fees and water charges as calculated below be recovered from the pay of officials under intimation to the audit:-

S.No.	Name & Designation of the official	Type of Accommodation	License fees and Water charges recovered from 01.07.13 to 31.03.16	Revised License fees & WC Water charges from 01.07.13 to 31.03.16	Amount of License fees & WC to be Recovered from 01.07.13 to 31.03.16
01.	Sh. Parnit Kumar, Gr. II DASS,	2	@ Rs. 205/-	245/- +196/-	40 X 33=1320/- 196 X 33=6,468/- Total =7,788/-
02.	Sangeeta Vashishth, FSO	2	@ Rs. 120/-	245/- + 196/-	125 X 33=4,125/- 196 X 33=6,468/- Total =10,593/-
03.	R. S. Rawat, Peon	2	@ Rs. 205/- +30/-	245/- +196/-	40 X 33=1320/- 166 X 33=5,478/- Total =6,798/-
04.	Sh. Badari Prasad Meena, Peon.	1	@ Rs. 96/-	115/- + 157/-	19 X 33 = 627/- 157 X 33 = 5,181/- Total = 5,808/-
<b>Total Recovery</b>					<b>Rs. 30,987/-</b>

The recovery amounting to Rs. 30,987/- on account of revised license fees and water charges may be recovered from the above mentioned officials under intimation to the audit. Further, similar type of cases may be review by the school authority at its own level. Further, from 01.04.2016 the License Fees and Water charges may be recovered as per revised rates as mentioned above.

Settled

In view of the reply given by this office this case is Settled  
Anil Kumar  
DA-23



C. Sub: Over Payment of Transport Allowance amounting to Rs. 10,224/-  
(Record Memo No 7 dated:04/07/2016)

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3/6  
16/c (13)

As per Govt of India, M/O Finance, Deptt. of Expenditure No. 21 (1)/ 97.E.II (B), dated 03-10-1997 the Transport Allowance is granted to Govt. Employees w.e.f. 01-08-1997. This allowance will not be admissible during absence from duty for full calendar month due to leave, training, tour etc. In review of attendance register it was noticed that Sh. Badri Prasad Meena, Peon was remained himself absent from his duties from 16.02.15 to 17.06.15. As such the official was not entitled for Transport Allowance for the period March-15(3,408/-), April-15(3,408/-) and May-2015(3,408/-). However, the official has been paid full Transport allowance for these months amounting to Rs. 10,224/-

Accordingly, an amount of Rs.10,224/- may be recovered from Sh. Badri Prasad Meena, Peon under intimation to the audit. All such similar cases may please be reviewed by the department at its own level.

In view of the Reply given by this office this sub P.M. is settled  
[Signature]  
Date-27

[Signature]

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D. Sub: Recovery of over payment of Children Education Allowance amounting to Rs. 30,750/- (Record Memo No. 08 dated 04/07/2016)

As per the provisions of Children Education Allowance order No. 01 and 02 *the number of children for whom the Children Education Allowance is drawn at a time should not exceed three in respect of children born up to 31.12.1987 and two in respect of children born thereafter. However, if the second child birth results in twin or multiple births, assistant shall be admissible to all the children.*

During test check of the records provided by the department for the period 2013-14 to 2015-16 it is observed that reimbursement of Children Education Allowance Scheme has also been allowed for third child born after 31.12.1987 in respect of Sh. Badri Prasad Meena, Peon which is irregular as per the provisions mentioned above:-

S.No.	Name of the official and Designation	Name of the third child /DOB	Class/Bill No./ date	Amount (In Rs.)
01.	Badri Prasad Meena, Peon	Ravi Meena, DOB-19.05.2001	Class- VI(2012-13) Bill No. 69/ Dated 22.07.13	15,000/-
			Class-VII(2013-14) Bill No. 63/ Dated 18.06.14	15,750/-
<b>Total Recovery</b>				<b>30,750/-</b>

The above said irregular amount on account of overpayment under Children Education Allowance Scheme amounting to Rs. 30,750/- to the above said official may be recovered under intimation to the audit. Further, all the similar cases may be reviewed by the department at its own level.

*In view of the reply given by this office this sub para is ~~settled~~ settled this 23/11/16*

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PARA NO. 02:

Sub. Non production of records  
(Memo No. 01 dated 06/06/2016)

During the current audit for the period 2013-14 to 2015-16 it is found that the following records could not made available to the audit:

1. Stock Register(Consumable and Non-Consumable) *Seen*
2. LTC Register *Seen*
3. CEA Register
4. Medical Register
5. Telephone Register
6. Electricity Register
7. Attendance Register
8. GAR-VI Register
9. Long Term Advance Register.
10. Income Tax Record for the period 2007-08
11. Records of circle.
12. Log Book.
13. OTA Register.
14. History Sheet of typewriter, photocopier and repair register.
15. Property Register.

The above mentioned records be shown to the next audit.

*This para is  
taken as from  
tribunal  
17-23*

*A.K. Khurana*  
(A.K. KHURANA)  
IAO

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*14/6*

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**PART-II**

**CURRENT AUDIT REPORT (2016-17 to 2018-2019)**

**Para No. 1:- 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. Stock Register (Non-Consumable)
2. CEA Register
3. Medical Register
4. Telephone Register
5. Electricity Register
6. Attendance Register
7. GAR-VI Register
8. Long Term Advance Register
9. Income Tax Record for the period 2007-08
10. Log Book
11. OTA Register
12. History Sheet of typewriter, photocopier and repair register.
13. Property Register

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Satisfied  
Taken as fresh. put in current report. 04

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A.K. Bhatt

*Handwritten signature:* A.K. Bhatt  
**(A.K. BHATT)**  
**I.A.O, Audit Party No. XXIII**



## Current Audit Report

12/4

During the course of the current audit of Asstt. Commissioner (South), Food & Supply Department, Govt. of NCT of Delhi, Asian Market, M.B. Road, New Delhi-110017 for the period from 2019-20 to 2020-21, 11 audit memos including 04 record memos, highlighting various irregularities have been issued along with a recovery of Rs.4,201/- out of these no Memos was settled as no compliance has been shown. Hence, all 11 Memos (including 04 record Memos) have been converted into 04 Paras and 03 TANs (01 memo merged) with recovery of Rs.4,201/-.

There are 19 old outstanding paras with recovery of Rs.54,853/- out of which 04 paras have been settled along with recovery of Rs.21/-. Remaining 15 old paras along with recovery of Rs.54,832/- have been incorporated in the current audit report.

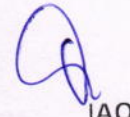
### Details of Current Recovery (Audit period 2014-15 to 2020-21)

MEMO NO.	Subject	Converted into	Total Recovery (in Rs.)	Amount Recovered (in Rs.)	Balance (in Rs.)
3	Record related to Fair price Shop & Ration Card	Record Memo	NIL	NIL	NIL
4	Non-Maintenance of Separate P.B.R. In respect of officials joining on or after 01/01/2004 (Under New Pension Scheme)	TAN-1(A)	NIL	NIL	NIL
5	Improper maintenance of Pay Bill Registers.	TAN-1(B)	NIL	NIL	NIL
6	Shortcomings in Bill register.	TAN-2	NIL	NIL	NIL
7	Non deduction of TDS from contractors amounting to Rs.4,201/-	PARA-1	4,201/-	NIL	4,201/-
8	Short coming in maintenance of Service Books.	TAN-3	NIL	NIL	NIL
9	Irregular Pay fixation due to grant of MACP & NFGS/Promotion to Sh. Naveen Gupta, FSO/Gr.I	PARA-2	NIL	NIL	NIL
10	Various shortcomings in Cash Book	PARA-3	NIL	NIL	NIL
11	Record/information.	Record Memo	NIL	NIL	NIL
		<b>TOTAL</b>	<b>4,201</b>	<b>NIL</b>	<b>4,201/-</b>

The internal audit report for the period 2019-20 to 2020-21 has been prepared on the basis of information furnished and made available by the Asstt. Commissioner (South), Food & Supply Department, Govt. of NCT of Delhi, Asian Market, M.B. Road, New Delhi-110017. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and/or non-information on the part of the school.

  
S.O.

  
A.O.

  
IAO

# PART-I (CURRENT AUDIT)

**(2019-20 to 2020-21)**

11) C

**PARA-1: Non deduction of TDS from contractors amounting to Rs.4,201/-**  
**(Audit Memo No-07)** **Dated: 04/04/2022)**

Any person responsible for making any payment to a resident contractor for a contract to carry out any work has to deduct TDS under section 194C of income tax act, 1961. Section 194C is also applicable to a sub-contractor and any contractor supplying labour to carry out any work. As such, TDS has to be deducted by the person responsible for making any payment from such contractor or sub-contractor at the time of payment or credit whichever is earlier.

If the Payment is being made to any Contractor does not exceeds Rs.30,000/-, no TDS on payment to contractor is required to be deducted. However, if payment to a contractor exceeds Rs.30,000/- or the total of all payments made or to be made during financial year exceeds Rs.1,00,000/-, TDS shall be deducted under section 194C at the rates mentioned i.e. 2%. On Scrutiny of the bills it has been observed that following agencies have done work under shifting of Non PDS dry ration and payment of above Rs.30,000/- has been made accordingly during the financial year 2019-20 & 2020-21 and hence TDS may be deducted from the contractors under Section 194 C @2% as detailed below:-

S No	Name of the Agency	Office Bill No. & Date	Invoice No. and date	Amount	2%
1.	I.F Paper Products	165 dated 30.03.2021	1197 dated 10.09.2020	99,683/-	1,994/-
2.	I.F Paper Products	165 dated 30.03.2021	1198 dated 10.09.2020	9,684/-	194/-
3.	I.F Paper Products	165 dated 30.03.2021	1200 dated 10.09.2020	17,186/-	344/-
4.	I.F Paper Products	165 dated 30.03.2021	1201 dated 10.09.2020	37,624/-	752/-
5.	I.F Paper Products	165 dated 30.03.2021	1202 dated 10.09.2020	8,327/-	167/-
6.	I.F Paper Products	165 dated 30.03.2021	1203 dated 10.09.2020	25,098/-	502/-
7.	I.F Paper Products	165 dated 30.03.2021	1204 dated 10.09.2020	12,399/-	248/-
<b>TOTAL</b>				<b>2,10,001/-</b>	<b>Rs.4,201/-</b>

DDO may review similar other cases and TDS amounting to Rs.4,201/- may be recovered from the above mentioned agency after due verification of facts and deposited into the Govt. account.

A

**PARA-2: Irregular Pay fixation due to grant of MACP & NFSG/Promotion to Sh. Naveen Gupta, FSO/Gr.I**  
 (Audit Memo No.09) Dated: 07/04/2022)

In the light of the clarification given by the ACP Cell (Services Deptt.), Govt. of NCT of Delhi vide letter No.F.7(109)/2018/ACP-Advice/Misc.-V/Services/447 dated 05/04/2021 and on scrutiny of Service Books and Pay Fixation Order of Sh. Naveen Gupta, FSO/Gr.I, it has been noticed that he had been granted increment benefits at the time of grant of MACP, NFSG and Promotion as Grade-II/ASO whereas the above mentioned letter clarified that No increment should be granted at the time pay fixation on NFSG. Therefore, as per audit observation, the pay of Sh. Naveen Gupta, FSO/Gr.I may be fixed as under:-

Description	Date	Pay fixation as per office (in Rs.)	Pay Fixation as per Rules/ Audit (In Rs.)
Pay as on	01.07.2008	9800 + 2400 = 12200	9800 + 2400 = 12200
On grant of 2 <sup>nd</sup> MACP	01.09.2008	9800+2400=12220	9800 + 2800 = 12600
As per option given	01.07.2009	10170+2800=12970 (Annul. Increment)	10170+2400=12570 (Annul. Increment)
		10560+2800=13360 (On grant of MACP)	10550+2800=13350 (On grant of MACP)
	01.07.2010	10960+2800=13760	10950+2800=13750
Grant of NFSG	22.06.2011	10960+4200=15160	10950+4200=15150
	01.07.2011	11810+4200=16010	11370+4200=15570
	01.07.2012	12290+4200=16490	11840+4200=16040
	01.07.2013	12790+4200=16990	12330+4200=16530
On promotion as GR.II/ASO	10.09.2013	13300+4600=17900	12830+4600=17430
	01.07.2014	13840+4600=18440	13360+4600=17960
	01.07.2015	14400+4600=19000	13900+4600=18500
Fixation in 7 <sup>th</sup> CPC in Level-7	01.01.2016	49000/-	47600/-
	01.07.2016	50500/-	49000/-
	01.07.2017	52000/-	50500/-
	01.07.2018	53600/-	52000/-
	01.07.2019	55200/-	53600/-
	01.07.2020	56900/-	55200/-
On promotion as Grade-I/S.O. in level 8	16.12.2020	56900/-	56900/-
	01.07.2021	58600/- (Annual Increment) 60400/- (On promotion)	56900/- (Annul Increment) 58600/- (On promotion)
	01.01.2022	62200/-	60400/-

In view of the above, as per instructions given by the ACP Cell (Services Deptt.), Govt. of NCT of Delhi **"such benefits may be withdrawn immediately. The issue of recovery will be decided after receipt of clarification from DoPT, Govt. of India and after consultation with Finance Department, Govt. of NCT of Delhi."**

The HOO/DDO may take necessary action after due verification of facts and figures, under intimation to audit and re-examine the pay fixation of all the employees of the office to ensure that there is no other case where similar mistakes have been committed. If any similar case/other irregularity in pay fixation are noticed may be rectified accordingly under intimation to audit.

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**PARA-3: Various shortcomings in Cash Book**  
(Audit Memo. No.10)

Dated: 08/04/2022)

On scrutiny and test check of the cash book of 2019-20 to 2020-21 maintained by A.C.(South), Food & Supply Department, Asian Market, M.B. Road, New Delhi following irregularities have been detected: -

1. As per rule 13(iii) of Receipt & Payment rules, the Cash Book should be closed regularly and completely checked. The DDO should verify the total of the Cash Book or have this done by some responsible officers other than the writer of the Cash Book and initial it as correct but no such verification of cash book for the period April 2019 to July 2019 and October 2019 has been done by the DDO for the audit period.
2. As per rule 13(iv) - at the end of each month, the DDO should verify the cash balance in the Cash Book and record a signed and dated certificate to that effect.

“Certified that Cash amounting to Rs.....’ (Rupees ..... only) has been physically verified and found correct as per the balance recorded in the Cash Book.”

But it has been found that such a certificate has not been recorded and signed by the DDO.

3. **Delay in remittance into bank:-** As per Rule 6 of Receipt & Payment Rules, 1983, “All money received by or tendered to Government officers on account of revenues of receipt or dues of the government shall, without undue delay, be paid in full into the accredited bank for inclusion in Govt. account.”. But it has been observed that payment received during the audit period was remitted to bank after a gap of 22 days to 51 days. The details are as under:-

S.No.	TR-5 No.	Amount (Rs.)	Date of receipt	Challan No.	Date of deposit	Delay in days
1.	0068389	500/-	16.04.2019	107	06.06.2019	51 days
2.	0068390	10,000/-	14.05.2019	107	06.06.2019	22 days
3.	0068391	2,000/-	14.05.2019	107	06.06.2019	22 days
4.	0068392	2,000/-	14.05.2019	107	06.06.2019	22 days
5.	0068393	3,000/-	14.05.2019	107	06.06.2019	22 days
6.	0068394	1,000/-	14.05.2019	107	06.06.2019	22 days
7.	0068397	3,000/-	06.07.2019	109	20.08.2019	45 days
8.	0069603	500/-	29.07.2019	109	20.08.2019	22 days
9.	0069608	5,000/-	20.08.2019	111	16.09.2019	26 days
10.	0069621	10,000/-	21.09.2019	113	25.10.2019	34 days
11.	0069622	2,000/-	25.09.2019	113	25.10.2019	30 days
12.	0069623	2,000/-	26.09.2019	113	25.10.2019	29 days
13.	0069643	5,000/-	30.10.2019	115	21.11.2019	22 days

4. Each and every TR- 5 issued and amount received against it, is required to be entered in the cash book separately and individually showing, TR-5 Number & amount of money received but it is observed that these entries have not been made accordingly in cash book.

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5. According to rule 13(ii) of the Receipt and Payment Rules all monetary transaction should be entered in the Cash Book as soon as they occur and attested by the head of office in token of check and further as per Rule 21(i) of the said rules the Head of an Office where money is received on behalf of the government must give the payer a receipt and initialing its counterfoil that the money has been properly entered in the cash book and as per rule 3 and 4 of GFR all money received by or on behalf of government either as dues of government or for deposit, remittance or otherwise should be immediately brought to the notice and account for by the DDO in the cash book and remitted into bank. But on scrutiny and test check of cash book it is found that payment received on a particular date were not recorded on the same day.
  6. In cash book, it is not mentioned that the amount is received from whom/paid to whom and under which head of account, which is irregular.
  7. Cheques issued/receipts have not been entered in the cash book. Hence payment or receipt cannot be verified from bank statement for cross check.
  8. During the scrutiny of the TR-5 and cash book, it has been noticed that an amount of Rs.78,000/- DGEHS facilities after retirement had been received on 01/04/2019 by TR-5 No.0069386 while the same had been deposited/entered in the bank/cash book in two different days in two parts also i.e. 04.04.2019 (Rs.38,000/-) and 22.04.2019 (Rs.40,000/-). Reason may be elucidated to the audit.

DDO may take immediate necessary action to rectify/update the cash book accordingly and recast the cashbook if required.

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**PARA-4: Non-Production of Records**

The HOO failed to produce the following records for the audit period 2019-20 to 2020-21 including old record as per observation of previous audit report :-

1. Stock Register (Consumable & Non-Consumable)
2. Children Education Allowance
3. Medical Register
4. Telephone Register
5. Electricity Register
6. Attendance Register
7. GAR-VI Register
8. Long Term Advance Register
9. Income tax record for the period 2007-08
10. Log Book
11. OTA Register
12. History sheet of Typewriter, photocopier and repair register
13. Property Register

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# TEST AUDIT NOTE

(2019-20 TO 2020-21)

**TAN-1(A):** Non-Maintenance of Separate P.B.R. In respect of officials joining on or after 01/01/2004 (Under New Pension Scheme)

(Audit Memo No.04

(Audit Memo No.05

Dated:31.03.2022)

Dated 31.03.2022)

In terms of Para 10 (m) of the Government of India, Ministry of Finance O.M. No. F. No. 1 (7)(2)/2003/TA/67-74 dated 04/02/2004 of New Pension Scheme, the DDOs/ will prepare a separate pay bill register in r/o Govt. Servants joining Govt. Service on or after 01/01/2004.

Further in terms of Para 10(s) of the memorandum referred to above, the employee's contribution under tier I and tier II and the government's contribution should be posted in the different column of the individual ledger (to be maintained in format in annexure V) and broadsheet tallies with accounts figures as being done in the case of GPF.

While on test check/reviewing the pay bill register it has been notices that the following officials have joined service on or after 01/01/2004 and their pay is being drawn in the General P.B.R.:-

Sr. No.	Name & Designation
1.	Sh. Parshant, Jr. Asstt.
2.	Sh. Om Parkash Meena, Jr. Asstt.
3.	Sh. Dev Priya, FSI
4.	Sh. Kunal Ninaneya, FSI
5.	Sh. Jitendra Kumar Meena, Jr.Asstt.

HOO may prepare separate pay bill register and individual ledger with immediate effect in r/o officials joining on or after 01/01/2004.

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**TAN-1(B): Improper maintenance of Pay Bill Registers.**

During the test check of pay bill registers of the audit period i.e. 2019-20 and 2020-21, the following shortcomings have been noticed: -

1. Page counting certificate has not been recorded in the PBR for the year 2019-20 to 2020-21.
2. Upper column i.e. previous PBR No., Govt. Accommodation, pay scale/Level, date of joining, date of transfer, Service verified etc. have not been filled in PBR.
3. Alphabetically index of employees has not been maintained in the PBR.
4. Totalling of all column of salary, allowances and deductions for income tax purposes have not been carried out in the PBR during the audit period. Hence the amount of gross salary, other allowances and deductions shown in the calculation sheet of income tax cannot be checked by the audit.
5. There were cuttings and overwriting in the PBR which are not attested by the DDO/HOO.
6. PBR entries have not been signed by the writer and DDO for the period 2019-20 to 2020-21.

HOO/DDO may take necessary steps to update the PBRs at the earliest possible and compliance be shown to next audit.

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TAN-2: - **Shortcomings in Bill register.**  
(Audit Memo No. 06)

Dated: 01.04.2022)

On test check of bill register for the period 2019-20 to 2020-21 maintained by A.C.(South), Food & Supply Department, Asian Market, M.B. Road, New Delhi, the following deficiencies have been noticed: -

1. Page counting certificate has not been recorded on the first page of the any of the register.
2. Particulars of every bill presented to PAO need to be entered at Col.2 of the bill register and its net amount in Col. No.3. Further, these entries must be attested by the DDO at Col.4 at the time of signing the bill and before presentation to PAO. But, it is not noticed that all entries were found unsigned by the DDO, which is irregular. Entries in the bill register without attestation by the DDO have no authenticity and in the absence of proper attestation figures of the bill presented in PAO can be changed at any stage and possibility of error cannot be ruled out.
3. **Col. 5, 6, 7, 8 and 9 not filled:** 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/ECS, 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.
4. Col. No.10, 11 and 12 of the bill registers for the year were also not filled wherein the cheque no./date received against the bill present to the PAO to be entered and which must be attested by the DDO in Col. 12 at the time of making necessary entry into the Cash Book. But these columns were found blank, which is irregular. Reasons for not signing against Col. No.10 and 11 by DDO may be furnished to audit.
5. Col No.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.
6. **Cutting and Over-writings:** - There are 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.

HOO/DDO may take necessary steps to update the Bill Register as per above observation and maintained the same as per rules. Compliance be shown to next audit.

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TAN-3: Shortcomings in maintenance of Service Books.  
(Audit Memo. No.08 Dated: 04.04.2022)

During the test check of Service books maintained by the Asstt. Commissioner (South), Food & Supply Department, Asian Market, M.B. Road, New Delhi-110017, the Service Books of following employees have been test check by the audit.: -

Sr. No.	Name & Designation
1	Rajesh Bhardwaj, FSO
2	Anju Gandhi, FSO
3	Devender Kumar Arora, FSO
4	Rakesh Dhariwal, FSO
5.	Navin Gupta, FSO
6.	Neeru Satsangi, ASO
7.	Jitender Kumar Meena, Jr. Asstt.
8.	Jagmohan Meena, Jr. Asstt.
9.	Ankit Kumar, Jr. Asstt.

The following shortcomings have been noticed during the test check: -

1. The particulars of each government servant at the first page of the service book should be re-attested after every five years and fresh photo graphs should be appended and attested after every 10 years. But on test check/scrutiny of service books it has been noticed that this has not been done in the Service Book mentioned at S.No.5. Re-attestation has not been done in r/o all the above officers/officials.

2. **Service Book to be shown to the official every year as per SR 202:**

The Service book is required to be shown to the official every year and his signature obtained. The Govt. Servant will ensure that his services have been verified. Head of Office will furnish a certificate to the next higher authority every year that this requirement i.e. Showing the service book to the official and obtaining his signature therein has been complied with in respect of the previous financial year.

It is observed that the service books of the employees mentioned above at Sr. No. 1 to 9 were not shown to them.

3. Entry of AADHAAR No. has not been made in the Service Book of the employees mentioned above at S.No.1 to 7 which is required as per instruction circulated by the Principal Secretary (Finance) Finance Department, GNCT of Delhi vide letter No. F3 (03)/2015/T-I/Pr.AO/2017-26 dated 10/09/2015. It has further been advised that the Detail of AADHAAR No. of employee should invariably be made in Pension Papers of the retirees, so as to enable the PAO to mention the AADHAAR Card No. in Pension Payment Order.

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4. There are number of cutting and overwriting in the Service Books which are not attested by the HOO/DDO and white fluid also used which is not permissible.
5. The entries regarding service verification and leave account in r/o officers at S.No.4 & 5 have not been attested by the competent authority.
6. Family Details, Nomination forms, Home Town Declaration, DCRG and other mandatory forms are not available in the Service Books in r/o all fresh appointees (S.No.7, 8 & 9 above). Other similar cases may be checked by the HOO and take necessary steps to complete the Service Books.

The HOO may get the service books of all the employees be updated as per above observations and compliance be shown to next audit.

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