

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

Sub:- Inspection Report on the test audit of DC Office District South West Kapashera ,Delhi for the period 2022-23.

INTRODUCTION

The Internal Audit Report on the accounts of DC office (District South Wes, Kapashera New Delhi for the audit Period 2022-23 was conducted by field Audit Party No. XXIII, comprising of Sh. Dinesh Kumar, IAO, and Sh. Ravi Kharb, Sr. Asstt.. The audit was conducted during 10 working days w.e.f. 30.11.2023 to 14.12.2023.

AIMS AND OBJECTIVES

The South West District is one of the 11 districts in Delhi headed by District Magistrate assisted by Additional District Magistrate and three Sub Divisional Magistrate namely Dwarka, Najafgarh, and Kapashera.

The office offers a wide variety of service to public like:-

- (i) Service pertaining to ownership of land.
- (ii) Issue Certificate.
- (iii) Registration of Marriage.
- (iv) Registration of documents.
- (v) Relief and Rehabilitation.
- (vi) Loan for self employment.
- (vii) Stamping of Documents.
- (viii) Functions of LHA under Prevention of Food Adulteration Act.
- (ix) Functions of Magistrate.
- (x) Land Acquisition.
- (xi) Regulatory Functions under Environment Protection Act.
- (xii) Misc. functions under various Acts Rules and Control order.

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

The following officials have served as HOD/HOO/DDO/Cashier during 2022-23:-

S.No.	POST	Name of the officer	Period
1.	HOD	Sh. Hemant Kumar, IAS DM (SW)	2022-23
2.	HOO	Sh. Balram Meena, Danics, ADM	2022-23
3.	DDO	Smt. Vidya Rani, AAO	2022-23
4.	Cashier	Vacant	2022-23

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Budget Allocation and Expenditure for the year 2022-23:

(Amt. in Rs.)

Financial year	Budget Allocation	Expenditure
2022-23	831975000	720194208

Vacancy Statement

S.No.	Name of Post	No. of Posts Sanctioned	Filled	Vacant
1.	Group A	04	04	00
2.	Group B	52	25	27
3.	Group C	159	51	108
	Total	215	80	135

Statutory Audit

Statutory audit of DC office (District South Wes, Kapashera New Delhi upto the audit Period 2020-21 was conducted by AG (Audit) Delhi.

Maintenance of Records

The maintenance of records of DC office (District South Wes, Kapashera New Delhi for the period 2022-23, was found satisfactory subject of observations made in Current audit report and in test audit note.

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PART-I :Old Audit Report

(up to 2022)

There were 47 old Audit para's outstanding of the office of DC office (District South Wes, Kapashera New Delhi. The Department has replied for one audit para and same has settled and another one has been settled and taken as fresh in current audit report. Remaining 45 audit paras have been incorporated with current audit report as part-I (old audit report).

(A)

S.N	Year	Total Para's	Para Settled	Para no. of Settled Para's	Outstanding Para's
1	1997-99	10	0	0	10
2	2006-07	05	0	0	05
3	2007-14	09	0	0	09
4	2014-15	05	0	0	05
5	2015-17	02	0	0	02
6	2017-18	03	0	0	03
7	2018-20	05	0	0	05
8	2020-22	08	02	5 & 7	06
	Total	47	02		45

(B) **Details of Old Recovery**

S.N o.	Year	Total old Recovery	Amount			Balance Recovery against Paras (Amount in Rs.)
			Para No.	Recovered	Verified	
01	1997-99	5378	03	0	0	5378
02		5290	04	0	0	5290
03		11175	06	0	0	11175
04		26032	07	0	0	26032
05		560	08	0	0	560
06	2006-07	676	12	0	0	676
07		12240	15	0	0	12240
08	2007-14	1052700	16	0	0	1052700
09		41960	17	0	0	41960
10		24170	21	0	0	24170
11		10100	22	0	0	10100
12		2871	23	0	0	2871
13	2014-15	14800	25	0	0	14800
14		130300	26	0	0	130300
15		146370	27	0	0	146370

16		3875	28	0	0	3875
17	2015-17	1100	30	0	0	1100
18		420000	31	0	0	420000
19	2019-20	2145	01	0	0	2145
20		223950	01	0	0	223950
21		1260	02	0	0	1260
	2020-22	2070	05			2070
22		18500	04	0	0	18500
23		35802	07	0	0	35802

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Directorate of Audit

C-Wing, Level-4, Delhi Sachivalaya,
New Delhi - 110 001

Bhagidari

दिल्ली सरकार
Govt. of NCT of DELHI

List of Para (Order by Audited Year & Para)

[View Detailed Audit Report](#)

Department: Deputy Commissioner Office						
Sub department: D.C. (Distt. SW), Kapashera, Delhi (39/1) + S.R. IX (Kapashera) (39/1/1) + S.R. IX-A (Najafgarh) 39/1/1						
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Outstanding Amount (in Rs.)
1	1997	1999	1		Relief to J & K Migrants	0
2	1997	1999	2		Service Books	0
3	1997	1999	3		Excess payment in cellular phone's bill	5378
4	1997	1999	4		Income Tax 1997-99	5290
5	1997	1999	5		HRA (Sh. K. Narsimha, IAS)	0
6	1997	1999	6		Pay fixation arrears bills	11175
7	1997	1999	7		Log Books	26032
8	1997	1999	10		Contingent Vouchers	560
9	1997	1999	11		Records of Adjudication of Stamp Duty	0
10	1997	1999	12		Revenue charged an account of Mutation fee	0
11	1997	1999	13		Registrar office, Kapashera SR-IX	0
12	2006	2008	1		Cash Book - Misutilization of Government Receipts (S.R. IX)	0
13	2006	2008	2		Short Recovery of stamp duty worth Rs. 8116/- in r/o lease-deed registered (S.R. IX)	6116
14	2006	2007	2		Non-accounting of receipts (SR-IX)	0
15	2006	2007	3		Drawal of Special Pay by Mr. Rajiv Kale, DC(SW)	0
16	2006	2008	3		Loss of Stamp duty amounting to Rs. 587084/- violating provisions under rule 48(f) S.R. IX	587084
17	2006	2008	4		Stamp duty amounting to Rs. 897038/- short paid on Sale-deed documents (S.R. IX)	897038
18	2006	2007	4		Income Tax	676
19	2006	2008	5		Stamp duty amounting to Rs. 58525/- short paid on Agreement to Sell (S.R. IX)	58525
20	2006	2008	6		Verification of Stamp Papers found in the records of the office of S.R. IX (S.R. IX)	0
21	2006	2007	7		Log Books	0
22	2006	2007	8		Grant of Ex-gratia relief - Kashmiri migrants (Vasant Vihar)	0
23	2006	2007	9		Short recovery of Licence Fees / Water charges	12340
24	2007	2014	1		Irregular payment amounting to Rs. 10,52,700/- to Kashmiri Migrants	1052700
25	2007	2014	2		Recovery of overpayment of pay	41960
26	2007	2014	3		Irregularities in implementing "My Delhi Care Fund" Scheme	0
27	2007	2014	4		Irregularities in implementing "Minor Works" Scheme	0
28	2007	2014	5		Irregular expenditure of Rs. 15,67,406/- under "Citizen Care for Habitat Fund"	0
29	2007	2014	6		Short Recovery of Licence Fee amounting to Rs. 24,170/-	24170
30	2007	2014	7		Recovery of Income Tax amounting to Rs. 14,530/-	10100
31	2007	2014	10		Irregular payment of Telephone Bill amounting to Rs. 2871/- in respect of Ms. Arli Lal, IAS	2871
32	2007	2014	13		Irregular payment of CDVs under Disaster Management amounting to Rs. 20,100/-	0
33	2008	2014	1		Non crediting of proceed of bank drafts amounting to Rs. 10,89,761/- (S.R. IX)	0
34	2008	2014	2		Inordinate delay in determination of short payment of stamp duty by COS (S.R. IX)	0
35	2014	2015	1		Short payment of Stamp Duty and Registration Fee of Rs. 59661/- (S.R. IX)	59661
36	2014	2015	1		Irregular payment amounting to Rs. 8,14,800/- to Kashmiri Migrants	814600
37	2014	2015	2		Loss of Revenue amounting to Rs. 130300/- due to non-charging of revised rates of marriage regis.	130300
38	2014	2015	2		Inordinate delay in determination of short payment of stamp duty by COS (S.R. IX)	0
39	2014	2015	3		Irregular payment of LTC amounting to Rs. 1,46,370/-	146370
40	2014	2015	5		Overpayment of Pay and Allowances amounting to Rs. 28,450/-	3875
41	2014	2015	6		Irregularities in implementing "My Delhi Care Fund" Scheme	0
42	2014	2015	7		Non reconciliation of Receipts for amount collected by Sub-Registrar Office-IX	0
43	2015	2017	1		Short Recovery of subscription towards DGEHS amounting to Rs. 6300/-	1100
44	2015	2017	1		Inordinate delay in determination of short payment of stamp duty by collector of stamps (S.R. IX)	1135135
45	2015	2017	2		Non production of Records (S.R. IX)	0
46	2015	2017	2		Irregular payment amounting to Rs. 4,20,000/- to Kashmiri Migrants	420000
47	2017	2018	2		Non completion of work under MILAD Work and irregularities thereof	0
48	2017	2018	3		Maintenance of Land Acquisition Record (South-West)	0
49	2017	2018	5		Non production of Records	0
50	2018	2020	1		Non disclosure/confirmation of deposition of TDS with Income Tax Deptt. (S.R. IX)	0
51	2018	2020	1		Recovery of License Fee	2145
52	2018	2020	1		Non disclosure/confirmation of deposition of TDS with Income Tax Deptt. (S.R. IX-A)	0
53	2018	2020	2		Non recording of certificate on the last copy of each volume (S.R. IX-A)	0
54	2018	2020	2		Non observance Rule 176 of GFR 2017 while replacing an existing old items	0
55	2018	2020	2		Non recording of certificate on the last copy of each volume (S.R. IX)	0
56	2018	2020	3		Shortcomings in impound Register/Case (S.R. IX)	0
57	2018	2020	3		Non observance of order of GAD, GNCTD regarding installation of GPS Devices in Vehicles	0
58	2018	2020	3		Shortcomings in impound register/Case (S.R. IX-A)	0
59	2018	2020	4		Non production of Records (S.R. IX-A)	0
60	2018	2020	4		Non adjustment of outstanding AC Bills	0
61	2018	2020	4		Non production of Records (S.R. IX)	0
62	2018	2020	5		Non production of Records	0
63	2020	2022	1		Non disclosure/confirmation of deposition of TDS with Income Tax Department (S.R. IX)	0
64	2020	2022	1		Non deduction of TDS under GST	223950
65	2020	2022	1		Stamp duty and registration fee on the minimum rate of construction amount (S.R. IX-A)	34816
66	2020	2022	2		Non disclosure/confirmation of deposition of TDS with Income Tax Department (S.R. IX-A)	0
67	2020	2022	2		Short recovery of License Fee	3330
68	2020	2022	2		Non recording of certificate on the last copy of each volume (S.R. IX)	0
69	2020	2022	3		Non maintenance of Movement Register (S.R. IX)	0
70	2020	2022	3		Recovery on account of Special Allowance	18500
71	2020	2022	3		Non recording of certificate on the last copy of each volume (S.R. IX-A)	0
72	2020	2022	4		Non maintenance of Movement Registers (S.R. IX-A)	0
73	2020	2022	4		Over payment of Transport Allowance	35802
74	2020	2022	4		Catalogue of Permanent Records (S.R. IX)	0
75	2020	2022	5		Non production of Record (S.R. IX)	0

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76	2020	2022	5	Loss of exchequer due to non disposal of condemned vehicle	0	0
77	2020	2022	5	Catalogue of Permanent Records (S.R. IX-A)	0	0
78	2020	2022	8	Non production of Record (S.R. IX-A)	0	0
79	2020	2022	6	Irregular expenditure of Rs. 138599/- on vehicle repair	0	0
80	2020	2022	7	Non utilization of NDMA PM Cares/funds of Rs. 5.00 Crore	0	0
81	2020	2022	8	Non production of Records	0	0

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

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Part-01

Part I

PART: II

Relief to J & K Migrants

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As per policy of Government, J & K Migrants are being given financial assistance from 1990. The amount of financial assistance was previously ₹ 275/- per individual migrant per month restricting to 4 members in a family i.e. Rs. 1500 per family, now increased to Rs. 450/- per individual restricted to maximum Rs. 1800/- per family from June 90. The registration of these J & K migrants for complete area of Jammu was made by the D.C. Office, Tis Hager, the Bar Council office. After decentralization the migrants have been bifurcated as per the area covered by each Dy. Commissioner office for disbursement of payment relief payments and verification of antecedents from time to time.

No relevant policy orders as regards their eligibility, registration, issue of relief, addition, deletions, continuation, antecedents, verification of antecedents from time to time etc. were not made available to audit. Thus, audit could not verify the genuineness of relief being given to J & K migrants with reference to policy of Govt.

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of eldest member as Head of family as a
 son/daughter/brother/daughter in law used
 shown as Head of family and the eldest
 member (supposed to be Head of family)
 has been shown as one of family member.
 Thus it leaves room for making
 fraudulent/duplicate claims showing different
 addresses and Head of family getting
 relief for some/other members of family.
~~showing different~~ If the relief was issued
 in the name of eldest member of family
 as Head of family, it was easy to
 check duplicate claims of relief. In
 some cases, it was observed that relief
 was being given to a lady is getting
 relief for her children as Head of
 family whereas her husband is alive but
 not included as a member of family for
 relief or eldest son/daughter getting relief for
 his/her younger brother/sisters when
 father is alive. There is every possibility
 of splitting the family and making claims
 for 2 families by showing different
 members as Head of family and
 members of family. A few instances
 are given below.

Registration No	Head of family	Dependents
5878	Vijay Laxmi Reddy (Daughter)	Father, Mother, Brother
7003	Rajinder Handoo (Eldest son)	Sisters - 21yo, 17yo, 11yo respectively
13210	Ajayli Reddy (Eldest daughter)	Father, Mother, Brother

13224	Anu Dhas	Husband (25yrs), Mother-in-law (60yrs) Sister in law (11yrs) Father, mother, sister & brother
44-2	Kanjivati Dhas	
11841	Rajesh Kumar	2 Brothers
12686	Uma Kuma	Husband & Son
15635	Bangji K.V. Kuma	1 Brother, 2 Sisters
9440	Kishori Majoo	2 sons 1 son & 1 daughter
9214	Sud. Simla Tichoo	Husband, daughter & mother-in-law
11693	Sanjay Khushu	Both parents & brother
10819	Sud. Karsalaye	2 Grand sons & 1 grand daughter (No details of parents of children in file) Both parents & sister
7985	Rakesh Pandit	Daughter & son (To be verified with his wife) One son, 2 daughters (No details of husband)
12670	Makham Lal	Both parents, sister
14696	Kishai Pandit	
12558	Ashay Zareki	

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13229	Anu Dhar	Husband (85%), Mother-in-law (40%) Sister in law (16%) Father, mother, sister & Brother
4703	Kamal Dhar	
11841	Rajesh Kumar	2 Grandsons
12686	Uma Rana	Husband & Son
15655	Bangya K. Rana	1 Brother, 2 Sisters
9440	Kishori Magou	2 sons 1 son & 1 daughter
9214	Sud - Binis Tichou	Husband, daughter & mother-in-law
11693	Sanjay Khushi	Both Parents & brother
10819	Sud. Karshatya	2 Grandsons & 1 grand-daughter (No details of parents of children in file)
7985	Rakesh Pandit	Both Parents & sister
12670	Makham Lal	Daughter & son (To be verified with his wife)
14696	Kishni Pandit	One son, 2 daughters (No details of husband)
12558	Ashay Zareki	Both parents, sister.

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18641	Ajay Puro	59-F, CGHS Colony, Vasundhara Vihar
9892	Shashi K. Kaul	917, Sector 3, R.K. Puram, New Delhi
9350	O.N. Kaul <small>[Daughter was studying in Sadhu Vaswani Int. School at Puri, Orissa in 4/92]</small>	59-F, CGHS Colony, Vasundhara Vihar
6326	Vinay Tekoo	N-515, Sector 9, R.K. Puram
7426	Makhan Lal Bhow	B-1/3, Indian Airlines Staff Colony, Vasundhara Vihar
18433	Satish Saxena	491, Sector 8, R.K. Puram
3741	Shahji Kaul	768, Sec. 6, R.K. Puram
16365	Amit Gulkar	R.B. 155, Sec. 6, R.K. Puram
16059	Kuruj Rana	69-L/Club Colony, Vasundhara Vihar
2027	Sanjiv Kaul	80-C, Club Complex, Vasundhara Vihar, N. Delhi.
17171	Opinder Kaul	Sector 5/764, R.K. Puram, New Delhi
4870	L.K. Jaisli	1154, Sec. 12, R.K. Puram, New Delhi.
6528	Sanjay Bhow	B-2/21, 1A Colony, Bapat Bihar, N. Delhi-57.
15818 10819	Sudhakar Singh	N-534, Sec 9, R.K. Puram
13910	Chun Bhatnagar	Sec 6, H. U. 216, R.K. Puram.
6084	Ashok K. Khosla	Sector 1/768, R.K. Puram, N. Delhi.

16161	Mamatawati Bhat	G-B. Bussut Nagar, N. 2-57
1140	Sanjay Ravi	C-1, 1572 Vasant Kunj, N. 2-16
1215	Delib K. Munshi	7455, Pur. Secan D, Vasant Kunj
177	Purnima Bhat	F.No. 4095, B-5 R6, DDA Flats, Vasant Kunj.
2923	Mohini Ravi	4142, Pur. D, Vasant Kunj.
3208	Sanjay Dhar	D-236, Vasant Kunj.
4382	M.L. Pandey	D-7/7125 Vasant Kunj, N. 2-7
4380	Piyush Kishan	D-7125, Vasant Kunj, N. 2-16
17585	Om Shree Kaul	A-16/89, Vasant Vihar
6983	Vijay Kr. Ravi	2152, Sector C, Pur. IT, Vasant Kunj.
18177	Shanti Sumbley	A-14/223 IA Colony, Vasant Vihar
7103	Rajinder Handa	L-1, Arjun Nagar, Safdarjung Enclave
7542	Sanjay Ravi	9231, Pocket C-9, Vasant Kunj.
7757	Shashi Durovi	A-6/89, I.A. Colony, Vasant Vihar
6989	Vimmi Ravi	L-1, Arjun Vihar, Safdarjung Enclave
7218	Athe Bhat	A-3/48, Vasant Kunj, IA Colony
7219	Kuku Bhat	— do —
7426	M.L. Bhat	D-1/3, IA Staff Colony, Vasant Kunj.

Similar other cases may also be reviewed & action taken accordingly under compliance & audit.

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(1) Following registrants are not getting monthly relief as on date. There are no remarks in their relevant return files as to why their monthly relief was stopped. Reasons may pls. be explained to audit and their files may please be got updated for ~~return~~ test check by audit.

SN	Registration Nos.	SN	Registration Nos.
1.	17565	19.	8367
2.	15956	20.	1356
3.	6711	21.	9665
4.	7612	22.	7053
5.	12679	23.	13256
6.	12906	24.	13224
7.	16475		
8.	6784		
9.	17568		
10.	9607		
11.	9892		
12.	11357		
13.	15856		
14.	6986		
15.	4870		
16.	17156		
17.	1918		
18.	7523		

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(17) Following registrants out of territorial jurisdiction of this Dy. Commissioner's office are also getting monthly relief. A few instances are given below. All such cases be transferred to their concerned office of Dy. Commissioner. Also a certificate be obtained from them that they were not earlier getting any relief from there and compliance of the same shown to next audit.

<u>Regn. No.</u>	<u>Head of Family</u>	<u>Address.</u>
12528	Mr. Veera Dhir	F-53, Laxmi Nagar, Shikharpur, New Delhi
7542	Sanjay Kumar	E-5/7, Malviya Nagar, New Delhi
12901	Usha Malhotra	H.No. 33, Street No. 3, H. Block, Shikharpur, New Delhi
1626	Jagjit Kaur Kaul	D-325, Sarojini Nagar, New Delhi
21/10/10	Jr.	

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(11) As per registration, Mr. Sanjay Khushu is getting monthly relief for as head of family and for his both parents and one younger sister (total family members 4). As per photograph, his father is not appearing. Thus, as per regn. relief being given for 4 members is not in order. Relief to Mr. Sanjay Khushu to stoppage with immediate effect till matter is investigated and decided and recovery of excess relief given for his father made. Action taken in this regard to intimated to audit.

(12) Mr. Prem Nath, Regn. No. 13548

As per undated verification report, his son (~~was~~ ~~was~~ ^{dependent} ~~member~~ of Mr. Prem Nath) was residing in Jammu. As per order, relief was to be allowed to those members who were living in Delhi. Thus, relief being given for his son living in Jammu was not in order. Reason may please be explained to audit as to why relief was allowed in sp of a member who was not residing with them. Recovery - ~~was made~~ - Monthly relief in v/o ~~for~~ ^{his} son be stopped with immediate effect & recovery of excess relief allowed from the date of issuing his son ~~is~~ may be made under compliance to audit.

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(12) As per registration, Mr. Sanjay Kishu is getting monthly relief for as head of family and for his both parents and one younger sister (Total family members 4). As per photograph, his father is not appearing. Thus, as per regn. relief being given for 4 members is not in order. Relief to Mr. Sanjay Kishu to stoppage with immediate effect till matter is investigated and decided and recovery of excess relief given for his or father made. Action taken in this regard to intimated to audit.

(13) Mr. Prem Nath, Regn. No. 13548

As per undated verification report, his son (~~was~~ ~~was~~ ~~an~~ ~~member~~ ~~of~~ Mr. Prem Nath) was residing in Jammu. As per order, relief was to be allowed to those members who were living in Delhi. Thus, relief being given for his son living in Jammu was not in order. Reason may please be explained to audit as to why relief was allowed in v/o a member who was not residing with them. Recovery ~~was~~ made a monthly relief in v/o ~~for~~ his son be stopped with immediate effect & recovery of excess relief allowed from the date of leaving his son to may be made under compliance to audit.

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Card registration was for ...
... 30 yrs, Vinay &
... 30 yrs) respectively as his
dependants. Telephone bill and driving license of
Sh. T. N. Rao was available in his file as his
present of resident of 4141 Sec 11 D, Pt. 4, Varadpur,
However, as per Ration card, following members of
Sh. T. N. Rao family are residing: -

- Sh. Ashok Rao, (Self) [Elder son of Mr. T.N. Rao]
- Sud. Ash Rao (Wife of Ashok Rao)
- Sh. Anant Rao (Son of Ashok Rao)

This card indicates that Sh. T. N. Rao is not presently
residing. Only his eldest son along with his own family
(ie wife & son is residing) and is getting relief for
4 members. It is advised that relief for 3 original
members as enlisted at the time of registration (Sh.
T. N. Rao, Vinay Rao & Kamal Rao) be withdrawn
immediately and names may please be investigated
as to which period they have left Delhi and
initiative for necessary recovery
under compliance to audit.

① Mrs. Phoolo Kaura Reg. No. 3021

As per Registration, Mr. Phoolo Kaura was Head of family
and husband, father-in-law & mother-in-law were her
dependants. However, as per photographs of members getting
relief. --- Mrs. Phoolo Kaura had her husband & her two
children are appearing. Her Parents-in-law are not appearing.
It is breach of registration and thus granting of excess
relief for 2 members. Relief to Mrs. Phoolo Kaura be
stopped with immediate effect till investigation and
recovery of excess relief from the date of granting of
her parents-in-law.

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Food registration was for 11/11/2020 and 3 adult members - Mr. Ashok Rao, 37 yrs, Vinay Rao (28 yrs) and Kamal Rao (25 yrs) respectively as his dependants. Telephone bill and driving license of Sh. T.N. Rao was available in his file as his piece of resident of 4141 Sector D, Pk. 4, Vasant Kunj. However, as per Ration card, following members of Sh. T.N. Rao's family are residing: -

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- Sh. Ashok Rao, (self) [Elder son of Sh. T.N. Rao]
- Sud. Asha Rao (wife of Ashok Rao)
- Sh. Arjit Rao (son of Ashok Rao)

This id indicates that Sh. T.N. Rao is at present residing. Only his eldest son along with his own family (i.e. wife & son is residing) and is getting relief for 4 members. It is advised that relief for 3 original members as enlisted at the time of registration (Sh. T.N. Rao, Vinay Rao & Kamal Rao) be withdrawn immediately and matter may please be investigated as to which period they have left Delhi and initiative for ~~reconciliation~~ necessary recoveries under compliance to audit.

(O) Mrs. Phoolo Kauria Reg. No. 8221

As per Registration, Mrs. Phoolo Kauria was head of family and husband, father-in-law & mother-in-law were her dependants. However, as per photograph of members getting relief - Mrs. Phoolo Rao her husband & her two children are appearing, but parents-in-law are not appearing. It is breach of registration and thus availing of excess relief for 2 members. Relief to Mrs. Phoolo Rao be stopped with immediate effect till investigation and recovery of excess relief from the date of leaving of her parents-in-law.

116/c
22/c
112

(vi) On scrutiny of Payment Register, it was observed that in following cases, monthly relief is being paid in excess of number of persons appearing in family group photographs. On scrutiny of relevant registration files, it was observed that no reasons have been recorded to this effect and also no action has been taken either to restrict relief to such families according to present strength of family members or ask the concerned migrant families to return there.

Regdn. No.	Head of family	No. of relief allowed	No. of persons appearing in Photograph	Excess Relief given
1341	Ashok Gurtu	4	3	1
3012	Ravesh Kaul	3	2	1

In most of cases, family relief photograph in 70 persons getting relief was not available in registration file nor in Payment Register. In the absence of photographs, it could not be verified whether the same members who were allowed relief are getting relief payment presently & all the members are available. As photographs from all families for the persons staying in Delhi with them as on date be obtained & reviewed with reference to regn.

115/c
9-10
111

All such cases living in government accommodation may please be investigated to establish as to whether

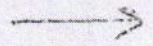
(3) They any member of their family has got govt. job & allotted govt. accommodation. If yes, recovery of relief be initiated from the date of their joining govt. job & also suitable disciplinary action.

(3) If govt. accommodation was allotted information to the concerned Deptt. of allottee for suitable action.

(3) No they are/were staying with their relations.

(4) All cases of migrants living in both colonies may please be reviewed with reference to market rent of accommodation they are having, movable properties they are maintaining i.e. transport, telephone etc., expenses on education of their children & their total income etc. and matter reported to concerned higher authorities about continuance of monthly relief to such families.

(5) Verification should never be done from Builders, agents & employees. This should be done by only gazetted officers as proposed in the rules. So that responsibility may be fixed for any false information.



Para-02

Para No. 2

100
110
By Mem. No. 10
Dated: 6/1/99

(2)

Sub: Service Books

(2)

The undermentioned Irregularities have been noticed during the course of audit regarding Service Books:-

(a) (b) (c)
Compliance seen
22/1/99

(a) As per Govt. of India O.V. No. F. 3(2)/E IV (A)/73 dated 11.3.76 and O.M. No. dated 7.7.77, a passport size photograph of the Govt. servant is to be affixed on the 1st page of Service Book. This requirement was not completed in all cases. A few instances of this shortcoming are listed at Annexure 'A'.

(b) Re-attestation of 1st page of Service Book after every five years have not been made in all cases. Needful may please be done under intimation to audit.

(c) GPF A/c No. on 1st page of Service Book, Nomination regarding DCRs, Family Pension, GPF et. & clarifications regarding Family and Home Town have not been found in most of cases. A few instances are given at Annexure 'B'.

113/c

109

7-2

(CP)

(b) The other individual cases are as under:—

(1) Mr. J. M. Beck, UAC :- As per history side of S/Bank, he was sanctioned EL w.e.f. 26-11-95 - 5-12-95 = 11 days. No entry was found in E.L. A/c. Same may. Mr. he adjusted under intimation to audit.

(2) Mr. Sukhpal Harit, Kanungo :-

He was placed under suspension vide order No. F. 1 (31)/94 Lev/Estt./29-6/10 dt. 12.6.84. Suspension was levied and imposed penalty of withholding of 2 increments without cumulative effect vide order No. F. 1 (31)/84/Rev Estt./448-51 dt. 16.2.85. As per S/Bank record, he has been regularly allowed only 1 increment. ~~There~~ However though increments were to be ~~stayed~~ released after 2 years but no cash benefit was to be given and necessary entries was to be done in S/Bank accordingly. Subsequently, with the implementation of 12 pay commission his pay was revised and pay was not regulated as per above orders of revocation of suspension. Since ~~he was paid~~ during above period, he was in D.C. office, this ~~order~~ it could not be verified whether he was paid cash benefit of withheld ^{increments} increments. Copy of 12 pay commission ~~order~~ bill in the Mr. Sukhpal may be obtained from his previous DDO for verification. This requirement has been felt by audit because earlier his S/Bank was never tested.

(3) Mr. Lal Chand, Lecturer

He was placed w/e.f. 21-2-97 vide Secy. Revenue Order No. F. 11 (2)/97/Secy Rev/Vig./1434 dt. 10.4.97. No entry his effect seen in his S/Bank. As per available record, he not ~~worked~~ worked till date. However, he was being allowed increments regularly. Matter may please be looked into for the ~~audit~~ audit.

copy

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106/99
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(720)

A perusal of appointment order no. F. 9(6)/Rev. Estt/ DC/1295-75 dated 19.8.96 revealed that 27 Podwans were appointed as Podwans. In this order of appointment it is stated that D.C., Delhi has granted relaxation of upper age limit. In this context, audit is of this view that power of grant of relaxation of upper age limit is with the Administrator or Lt. Governor of Delhi as per D.F.P.R. So to regularize the above appointments, request for sanction of Hon'ble Lt. Governor of Delhi may pl. be obtained under intimation to audit.

Rev-03

Paper-3

110/c

106

Memorandum No. 13

Date: 9/7/98

(3)
(3)

Excess payment in Cellular Phone bills

225

As per Circular No. S-10(10)98
 (Fins) dt 16.7.98 issued by Finance (F)
 Deptt, Govt of NCT of Delhi, all the dep't
 who have provided to cellular phone to their
 office with in prior approval of Finance Deptt/
 Chief Secretary of Delhi, the AIRTIME CHARGES
 (Excluding Monthly Rent, PITNL/TOLL Charges,
 and Service Tax) on each of the cellular
 phone do provided shall not exceed Rs. 1000 pm.
 But in the following cases, full Airtime
 Charges have been made which is irregular.
 Now the excess payment made as shown
 below may be made for concerned
 officers after due verification under intimation
 to Audit.

1. CB No. 250 dt 2.9.98 Vr. No. 239 TO 242

Phone No.	Bill Period	AIRTIME CHARGES claimed	Maximum limit	Excess payment made
(a) 919811089138	24.6.98 TO 23.7.98	3548	1000	2548
(b) 919811089013	25.6.98 TO 23.7.98	1086	1000	86
(c) 919811089214	25.6.98 TO 23.7.98	2141	1000	1141
(d) 919811089018	— d —	1788	1000	788

2. CB No. 271 dt 26.10.98 Vr. No. 318

919811089018	24.9.98 TO 23.10.98	1480	1000	480
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3. CB No. 272 dt 26.10.98 Vr. No. 318

919811089214	24.9.98 TO 23.10.98	1335	1000	335
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5378

All such amounts also be returned
 to the concerned officers after due verification under intimation to Audit.

97
Letter 116
90/c

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105

Para-04

Para-4

Para No. 4

Memo No. 9
Dated: 6/2/99

(Handwritten initials)

Sub: Income Tax 98-99

On scrutiny of income tax calculations, following irregularities were observed, which may please be looked into, rectified or recoveries effected from the concerned officials under compliance to audit.

a) In 98-99, following officials/officers had availed exemption ~~u/s~~ u/s 10(13A) on production of rent receipts. As per Income Tax Act, it was duty of DDO to verify the genuineness of rent receipts so produced before allowing exemption. However, this requirement was not complied with. It is advised to ensure that ~~xxxxxxx~~ exemption was granted to genuine claimant and there was no loss to government revenue, following requirement may please be complied with and rent receipts accepted accordingly under intimation to audit.

- a) Proof of residence at rented place;
- b) Rent agreement duly executed through House Tax cell of concerned Municipality

Swamy
H/ky

OR

Proof of ownership in r/o person issuing rent receipt; & Declaration of Tenant's portion to concerned MCD House Tax Cell & Property Tax Payment Receipt of concerned MCD at standard/higher rates.

In case they fail to comply the above said requirement, their rent receipts be sent to concerned MCD House Tax Cell for verification or recovery as calculated be made from them under compliance to audit.

96
102/115
108/c
104

1) SH. SAMEER SHARMA, HEAD CLERK (30-29)

GS	93,813
(-) SD	<u>25,000</u>
	68,813
(-) TA	<u>1,200</u>
	67,613 or say 67,610
Tax	2,522
Savings	157
(-) Rebate on savings	31
Tax Recoverable	<u>2,491</u>

94

(R.R. from Smt Pushpa for H.No. 584/3, Mehrauli, Delhi disallowed as per remarks given below)

2) Following officers/officials were allowed rebate u/s 88 on the basis of an undertaking by them that savings will be done by them by 31.3.99. However, no proof of savings have been made available by them. Needful be got done or recovery of rebate allowed be made under compliance to audit.

Name of officer/official	Saving	Saving amt	Rebate availed
Mr. Chotey Lal, Kgu	NSC	10,000	2000/-
Mr. Surinder Singh, S/R	LIC	3,996	799/-
			<u>2799</u>

3) Income tax for 97-98 could not be checked as this office was created in 7/97 and the copies of LPCs received from previous office were not made available for test check of total gross income and savings in GPF etc.

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Total 8819

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Para-05

Para-5

(93)

(22)

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Para No. 5

(hi) Memo No. 3

Date: 29/1/99

(5)

B.M.
P.S.

Latangath
Licence fee

Shri K, Narsimha, IAS, the then Dy. Commissioner (South West) was allotted government accommodation - 33/34 R.P. Road vide allotment letter No. IV(V)/33/34/RPR/L&B/Estate/97 dated 22.12.97 of Land & Building Department. As per conditions of the allotment letter, licence fee was to be recovered from the date of occupation of accommodation or 8 eight day from the date of receipt of allotment, whichever is earlier. Thus, as per above referred allotment letter, no HRA was payable to Shri Narsimha, IAS from 1.1.98 and licence fee recovered. As per PBR, he was paid HRA till 31.3.98, on the basis of a certificate of taking over of possession by Shri Narsimha on 1.4.98. It is advised that either the orders of competent authority be obtained for regularising his taking over the possession of accommodation from 1.4.98 i.e. beyond the stipulated period of 8 days for taking over of possession or recovery of HRA/may please be made from 1.1.98 to 31.3.98 under compliance to audit.

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Letter 87/c

106/c

102

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Page-6

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(215)

Sub: Pay fixation arrears bills

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6

On scrutiny of pay fixation arrears bills, following cases of overpayments were detected, which may please be verified and recovery made under compliance to audit.

a) Irregular grant of Fixed Travelling Allowance to Kananga/Patwaris

Office of the Dy. Commissioner (S/W) came into force/operation in June '97 and arrears of pay fixation were paid to officials on the basis of drawn statements issued by their previous DDOs. As per drawn statement issued by their previous DDOs, Fixed travelling allowance was paid to them from 5/96. However, while drawing pay fixation arrears, this office has paid them FTA to these officials u.e.p. 2/96. In this connection, orders of competent authority for grant of FTA from 2/96 were not found available with pay fixation arrears bills. Thus, grant of FTA from 2/96 to 4/96 amounting to Rs.375/- was irregular. To regularise FTA for the period 2/96 to 4/96 amounting to Rs. 375/- to following officials, either following documents be produced to audit or recovery of Rs. 375/- may please be made from each official under intimation to audit.

- a) Orders of competent authority for grant of FTA from 2/96
- b) Certificate of non-drawal of FTA @ 125/-p.m. for the period 2/96 to 4/96 from their previous DDOs.

SN	Name of Official & Designation	Irreg. grant of FTA from 2/96 to 4/96
1.	Sh. Sukhbir Singh II, Patwari	375/-
2.	Sh. Ram Phal, Patwari	375/-
3.	Sh. Surinder Kr. Arora, Patwari	375/-
4.	Sh. Shyambir, Patwari	375/-
5.	Sh. Pardeep Kr., Patwari	375/-
6.	Sh. Hem Chander Sharma, Patwari	375/-
7.	Sh. Ashok Kr, Patwari II	375/-
8.	Sh. Prem Singh Rana, Patwari	375/-
9.	Sh. Suraj Bhan, Patwari	375/-
10.	Sh. Tazim Haider, Kgo.	375/-
11.	Sh. Ram Kishan Nimesh, Patwari	375/-
12.	Sh. Ram Ped., Kgo	375/-

93

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88/10

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	Designation	Irregular grant of FTA from 2/96 to 4/96
13.	Sh. Hussain Khan, Patwari	375/-
14.	Sh. Rattan Singh, Kgo	375/-
15.	Sh. Lal Chand was under suspension from 10.2.97 & was paid FTA till 4/97. It was irregular. Recovery of 335/- made under compliance to audit.	335/-
16.	Sh. Mir Singh, Patwari	375/-

(9)

As per drawn statement, he was getting FTA @ 60/-p.m. from 1/96 - 4/96 and from 5/96 @ 185/-p.m. As per due statement while drawing pay fixation arrears, he has been allowed FTA @ 60/- in 1/96 & @ 185/- from 2/96.

Also orders of competent authority be shown to audit for allowing him FTA @ 185/-p.m. instead of Rs.125/- to other officials of his category.

b) Irregular grant of Transportation Allowance during suspension period: During period of suspension when official is not performing any duty, the grant of Transportation allowance is irregular. Recovery of transportation allowance made during suspension period be made from following officials. Similar other cases be also worked out and recovery made under compliance to audit.

1. Sh. Ishwar Dutt, N/T 8/97 - 6/99 : Rs. 2300/-
2. Sh. Shiv Mohan, Peon 7/98 Rs. 100/-

c) Non-drawal/inclusion of Increment arrears; While scrutinizing the payfixation arrear bills, it was observed that in following cases, benefit of increment was given after a gap of 1 month to more than a year and arrear of increment from the due month to the previous month in which benefit given was reflected in drawn statements issued by their previous DDOs. It is irregular as per accounting procedures. It is duty of DDO that while giving benefit of increment, arrears, from due date, if any, should also be given simultaneously. This might have been done, but not recorded in PBR and consequently it missed from drawn statement.

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857/c

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(C/O)

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it is, therefore, advised that their previous DDOs be requested to verify the fact and send the factual position and accordingly action of excess recovery of overpayment be made under compliance to audit.

Name & Designation	Increment due	Increment given in	Confirmation of arrear of Increment from
--------------------	---------------	--------------------	--

Sh. Sandeep Sharma, LOC	in 6/96	5/97	6/96 - 4/97
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Similar other cases be also reviewed under compliance to audit.

c) Sh. Hava Singh Driver: As per drawn statement received from his previous DDO, for 1/96 he was paid 50% salary as per details given below:-

BP 525, DA 777, IR 200, CCA 45, HRA 250

However, while drawing pay fixation arrears by this office, full month salary in revised scale was ~~not~~ drawn amounting to Rs. 3570/- & arrear of Rs. 1836/- for 1/96 was paid whereas he was entitled for following amounts:-

BP: 1638, CCA 45, HRA 250 ; Total Rs. 1933

Thus, he was paid excess arrear for 1/96 amounting to Rs. 271739 (Paid 1836 - Due 97).

e) Mr. Timothy Lakra:

As per drawn statement issued by his previous office, he was paid part payment for 1/96 as per details given below:-

Basic Pay 645, DA 955, CCA 45, HRA 250, IR 200/-

However, while drawing pay fixation arrears, he was made payment of full month salary as per details given below:

BP 4100, CCA 45, HRA 250

Thus, he was required to be paid proportionate pay in 1/96 and was excess paid Rs. 1076/-. Recovery of Rs. 1076/- be from Mr. Timothy under compliance to audit.

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24/c

103/c
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...organization, history sheets maintained by them may please be obtained and got them updated giving details details of exp, assets and compliances of the same group to next audit,

ii) Log books have never been reviewed by HAO occasionally,

OTHER IRREGULARITIES OBSERVED VEHICLE-WISE WERE AS UNDER:-

1) MARUTI SUZUKI (DL 10 L 3195)

a) Log book for the period 10.7.97 - 30.10.98 not produced to audit for last check.

b) Log book was written by driver, it was never filled in by the officer or his authorized subordinate.

c) Log book entries are not being attested on daily basis. For instance - log book from 1.7.98 to 6.7.98 was filled in by the driver alone but not attested by the officer who deputed him till date.

d) Log book was not signed/attested on following dates. In the absence of attestation of log book by deputing officers, genuineness of entries made is doubted. Matter may please be investigated and either the following entries be got attested after due verification or necessary Rs. 4/- may be paid for the respective dates. Audit may also be elucidated the criteria for verification of entry at this stage after 7 months.

Date Am. required
3.11.98 138

2) BVPAY (No. DL 2CA 3883)

a) Log book from 7/97 - 4/98 not produced to audit

b) Log book on 17.11.98 (Max. run 88) was not filled by officer I/c. Matter may please be got investigated and entries be got attested after due verification. Rs. 2/- per R'l be paid from concerned department.

c) Entries were attested by the officer I/c R'l lump sum. It was irregular. This practice be discontinued in future and entries made/attested with dated Rs.

3) VEHICLE NO. DL 88 0777 BAOHINI 110 ML

a) Log book for the following period has not been

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8/10/83
83/c

Page 7

10/c
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Para No. 7 (Ref. Memo No. 20 dt. 13.7.83)

SUBJ: LOG BOOKS

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7

In scrutiny of log books, following observations were made, which may please be looked into, rectified and noted for future guidance.

- a) No entry of returning of old log book including serials etc. was given before starting new log book. It is advised that no new log book may please be issued until old log book duly completed is not returned.
- b) The paging and page counting certificate was not obtained.
- c) Details of drivers attached to vehicle was never found in the log books.
- d) The log books are being filled up by the drivers itself at their own will. It is advised that as per Staff Car Rules, log books should be filled up by the officers himself or their U.A.s for officers in the rank of Jc, Assistant and above.
- e) One unconsolidated entry of journeys made throughout the day is being made. It is against the staff car rules and it is difficult to vouch the genuineness of total mileage filled in with reference to actual mileage covered. It is advised that individual entry be made for individual journey giving complete details in all the prescribed columns.
- f) Petrol r/c is not being filled in or properly filled in. Also, after close of a month, no certificate regarding how many kms run, petrol consumed, oil/lubricants used and average per km of the vehicle in a month duly signed by the officer in charge. Request to get done now under compliance to audit.
- g) Approval of repair/overhaulment of spare parts of vehicles is being obtained from Technical Officer, Deptt. of Transport, Hall Road, Delhi, which is about 26 kms. one way from this office. It is advised that either way please be taken up with concerned authorities for change of Technical Officer from Hall Road to Technical Officer in the office of M.O. South West or West, Jankpur in the interest of government economy.
- h) As per records available, officer has six vehicles (car/cycle) and one motor-cycle for personal rider. But maintenance records sheets in r/c these vehicles are being maintained in this office. It may please be noted that these records should be maintained in the office of the officer in charge of these vehicles.

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82/c

101/c

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... from the concerned driver under compliance to audit, it is to be noted that in future log book may please be obtained on daily basis with date signature.

12.3.88 = 23.1.88	188 kms.
2.12.87 = 20.12.87	1541 "
25.6.88 = 26.6.88	225 "

1) Log book for the period 23.1.88 - 4.2.88 not filled in and no details of No. of hrs. (including O.D. of 2.2.88 = 24172 kl, total of 23.1.88). It is very rough irregular and any entries made to complete the period at this stage would be gross violation of staff gas rules, rather key places be investigated and recovery of Rs. 100/- (100 x 1/100) may please be made from the defaulter concerned under compliance to audit.

2) Similarly L/book from 5.2.88 - 18.4.88 was left blank and there was deficit of 192 kms. (OD on 15.4.88 22225 = 22225 kl, total of 4.2.88), recovery of Rs. 100/- (100 x 1/100) may also be made from concerned defaulting of driver under compliance to audit.

3) Again from 25.6.88 - 26.6.88 log book was not filled in & there was deficit of 178 kms. (OD on 1.7.88 40499 = 40499 kl, total of 26.6.88), recovery of Rs. 100/- (100 x 1/100) may also be made from the defaulter concerned under compliance to audit.

VEHICLE NO. DL 1 OF 2004 GYBY

a) L/book from 7/87 - 31.8.88 not produced for headcheck of audit.

b) L/book for the period 1.12.88 - 8.12.88, 1.3.89 - 14.5.89 not verified and checked by the officer I/O. It was irregular, irregular any please be investigated for this and recovery of amount/irregular journey be made from the concerned defaulter & Rs. 0/- may be under compliance to audit.

c) L/book for the period 14.8.88 - bill dues has not been filled in. Patrol is being regularly down. Recovery may please be expedited to audit for this lapse and genuineness of completing entries of this stage.

VEHICLE NO. DL 10 S 1988 GYBY

a) Log book for the period 7/87 - 31.11.88 not produced to audit for last check.

b) Summary of current log book from 2.11.88, following observations were made to

1) Entries for the period about 15.3.88 to 1.4.88

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 811c

100/c

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 All the entries have been filled in by the driver. There is no indication of name of officers who used the vehicle. Reasons may please be stipulated in audit as regards (a) who used the vehicle on different dates; the purpose of their journey and verification & attestation of entries at this stage.
 ii) All subunits of log book have not been filled in.
 iii) A consolidated entry was made for all journeys made in a day. In some cases, was found in many cases. For instance -

Date	Places visited	Booked	Actual	Excess
14.11.98	Kapashetra-Najafgarh-Kapashetra	80	22	14
15.11.98	Kapashetra-Election Office-Rajpur Rd-Kapashetra	70	20	18
16.12.98	Kapashetra-Rajpur Rd-Rajpur Rd-Kapashetra-Rajpur Rd	64	42	12

iv) Log book was written at a stretch after months. It is evident from the following records :-
 a) Petrol is being drawn regularly, but log book has not been completed after 10.4.99.
 b) There is no calculation of petrol consumption & has covered in following period:

Date	Km covered	Petrol consumption	Average Petrol consumption/Ltr
11/98	1000	275 Ltrs	3.6 Ltr/Ltr
12/98	2004	350 "	5.72 "
1/99	2004	104 "	19.24 "
2/99	2004	125 "	16.03 "
3/99	2504	240 "	10.4 "

6) NON PRODUCTION OF RECORD

Log book in r/o vehicle no. DL 10 F 3002 attached to SDA, Najafgarh not produced.

Page 8

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S. H. Gole

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Para-10

Contingent vouchers

(5)
(208)

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on scrutiny of contingent vouchers and supporting documents, the following irregularities / short comings have been noticed.

Bills and vouchers are not paid and cancelled. To avoid double payment, the requirement of cancelling each and every bill and sub-voucher is laid down in receipt and payment rules to be complied with immediately on payment of particular bills. Needful steps to be taken now in 70 all vouchers for the period 97-98 and compliance shown to audit.

2:1. As per provision contained in G.P.O. regulations / tender is required to be called for in case of purchase costing above Rs 1000/- but scrutiny of pending contingent vouchers, called for tenders has not been observed in the following purchases.

S.No	CB No & D.O	Sub-Voucher	Name of firm	Am't
1	80 dt 4.10.97 117 dt 6.11.97	111 dt 14.9.97 117 dt 28.9.97		2,985/- 1464/-
2	- do -	86	Shree Hantra	1260/-
3	61 dt 15.1.97	251	Savitri nupur	8530/-
4	160 dt 8.12.97	252	Neta Ca	1286/-
5	- do -	72 177		4245/-
6	58 dt 6.9.97	72 177	Shree Hantra	6500/-
7	206 dt 7.8.98	213	4 printers	48349/-
8	643 dt 31.3.98	4	MCCP	17817/-
9	656 dt 31.3.98	883	MCCP	

Contd - - 2

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(17/11/78)

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3. Income Tax from Contractor.

Section 194(13) of income tax act 1961 & CBDT circular no. 66 dt 8.10.82, provides that if is paid to contractor/sub-contractor account of Rs. 1000/- or above work done in hand, the recovery of income tax @ 9% may be deducted from a bill of the respective contractor.

On scrutiny of bills no. CB-272 dt 2.10.88, VV-262 in 70 M/s. Accel Automation Ltd, under to Rs. 2000/- for annual maintenance contract of 2 Net Work station by printer, income tax @ 9% of Rs. 2000/- has not deducted from the bill. Now Rs. 560/- may be recovered from the contractor after the deduction of order intimating to Audit.

No such similar cases may be reviewed at action is initiated since it followed under instruction to Audit.

4.

On scrutiny of Contract bill to 0 dt. 4.7.98, it has been observed that its dupli has been incurred on amount of Rs. 339 to 500 Pm towards purchase of news paper since the office came into force. But validity of these news paper was not held till date is intimated by the dupli. Moreover no attendance register has been maintained it to put to main of present purchase of the news paper. On objection of which, it could not be verified how many news paper have not been received dupli this month. Now it is suggested that all the records may be held immediately, attendance register to be maintained & copies shown to Audit.

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 8/10/03
 78/c

97/c

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7/12

(Handwritten marks)

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- 5 -

Approval of following items installed in
 above vehicles may be shown for justification
 of expenditure.

DL-10 A 2405
Typing (50 m 1/2 hrs)

Wheel Cover Set	650
Wheel Trim Set	650
Carpet	1800
Washbasin	250
Watch	650
Temple	150
Perfumes	250
Glass film	650

DL-90 A 3595
Typing 50m (one cast)

Glass film	650
Watch	650
Floor Carpet	1800
Perfume	250
Wheel cup set	650
Wheel Trim set	650

DL-CC-20777

Glass film	650
Stereo set Philips	8250
Perfumes	250
Washbasin	150

Keeping in view of above observations, as
 said purchase of Rs. 24451/- made from M/s
 Rohini Tenders needs justification from higher
 authority authorities i.e. Finance Dept, Govt of Del.
 by obtaining rec-pts-facts and etc.

96/c

90

7/12

257

53

- 5 -

Approved & following items installed in above vehicles may be shown for justification of expenditure.

DL-10 A 2005
Gypsy (50 m Htg)

wheel cover set	650
wheel trim set	650
Carpet	1800
Roof rack	250
Watch	650
Temple	150
Perfumes	250
Glass film	650

DL-90 A 2595
Gypsy 20m (one car)

Glass film	650
Watch	650
Roof carpet	1800
Perfume	250
wheel cap set	650
wheel trim set	650

DL-CC-2077

Glass film	650
Stereo set Philips	8250
Perfumes	250
Roof rack	150

Keeping in view of above observations and said purchase of Rs. 2457 1/2 made from M/S Rotlogi Trade needs justification from higher authority authorities i.e. Finance Dept. Govt of Bille. ~~and~~ by obtaining ac-post-facto sanction.

83

90/c
76/c

95/c

20/10
89

Ency

Para-11

Ref: Memo No. 8
Dated 12/7/99

REPORT ON ADMINISTRATION OF STAMP DUTY

On test check of conveyance deed file Nos. 430 to 439 regarding adjudication of stamp duty in s/o SDM Delhi Circle, in which revenue was involved, were called for and following irregularities were observed :-

1) In remaining cases, it was observed that stamp duty collection certificate was issued without obtaining verification of payment made by the individual parties from conveyance pay and Discharge Officer. It was irregular as per Receipt and Payment Rules. Reasons may please be elucidated to audit as to how stamp duty collection certificates were issued without obtaining verification report from PAO. It is requested that matter may please be investigated and appropriate payment verification reports obtained from the concerned PAO under report to audit.

- a) File No. 405 & 406 in v/o Mohd Ismail Khan, B-42 Vasant Kunj amounting to Rs. 89,775/-.
- b) File No. 412 & 412 A, B in v/o Sh. Gajender Nalida s/o C 11/69, Hapa Nagar, New Delhi for Rs. 30,864/-.
- c) File No. 421 in v/o Shri Jai Shri Gupta and Prabha Shankar, 20, Bhubesh Nagar for Rs. 63,524/-.
- d) File No. 411 in s/o Smt. Dharmwati, C/5/6048, Vasant Kunj for Rs. 62,472/-.
- e) File No. 409 & 408 in s/o Smt. Sarda Mathur, G-200, Naraina Vihar for Rs. 6584/-.
- f) File No. 409 in v/o Himginder Singh Yadav, Naraina Vihar, New Delhi for Rs. 1264/-.
- g) File No. 430 in v/o Sh. Harbhajan Singh, B-8 Naraina Vihar, New Delhi for Rs. 1324/- (Rs. 1324/-)
- h) File No. 412 & 422A in v/o Sh. Jai Singh & Smt. Vidya Devi, Punjab Khos, New Delhi for Rs. 7528/-.
- i) File No. 447 in s/o Navtej Gashaw, E-68/11 Naraina Vihar, New Delhi for Rs. 1,444/-.

21/10/99/11/11/11/11/11

2) It was brought to the notice of audit that PAO is not contacted for obtaining payment verification and stamp duty collection certificates are being issued straightway production of original copy of entries by individual files. In point (1) above (a) to (f) are such type of receipt and payment rules

82
100
88/c
75/c
88

(+57)

2.7

(4)

All cases of stamp duty collection certificates issued under no. 40,000/- may please be reviewed and verification of payment receipt of payment in government treasury be got done from the concerned HQ under report to audit.

As above observations were made on test check basis from file no. 40,000. All other cases may also be please be reviewed with reference to above observations and noted for guidelines in future.

Page No. 10

Pub Memo No. 17 93/C
Dated: - 12/7/58

Revenue charged on a/c of Mutation Accts.

10
1/10

In Delhi, Punjab Land Reform Act and Delhi Land Reform Act, KSTs are in operation. As per these Acts, following charges are recovered on a/c of Khass, Girdawari, mutation, copy of map etc.

Khass Girdawari - For 1st 0.25 Paisa, 2nd copy @ 0.12 Paisa

Map - First from number @ 0.25 Paisa & after that 1 anna i.e. 0.6 paise for each copy

Jamindari - Per Account @ 0.25 Paisa.

(a) In this regard, it is submitted that ~~total~~ amount collected on above a/c in should in the ratio of 50:50 between Department and concerned Pothohri. In this concern, it is suggested that the above said coins of currency are not in practical use now-a-days and showing them further between Delhi & Pothohri is also a very cumbersome.

(b) ~~Conveyance~~ As per Appendix II of Receipt and Payment Rules, where the transactions of Govt. involving fractions of a rupee shall be brought to a/c by rounding off to the nearest Rupee. (fraction of 50 p. & above to be rounded off to the next higher ~~whole~~ Rupee & fraction of less than 50 paise to be ignored).

80
89/c
73/c

26

Page 26

11

PARA - 3 : Drawal of Special Pay by Mr Rajiv Kale, DC(SW)
(Ref Memo no.4 dated 20.06.07 for the audit period 2006-07)

1. During scrutiny of the service book of Mr Rajiv Kale, DC (SW), it was noticed that the officer was drawing Special Pay from the period 22.05.87 to 30.11.98 are per the gist below: -

S. No.	SB Vol/Pg No	Period From & To	Scale of pay (Rs) (as appearing in the service book)	Spl Pay	Post held	Department	Audit Remarks
1	2	3	4	5	6	7	8
1	II/10	22.05.87 20.01.91	Rs.3000-100- 3500-125-5000	300	DIG (Prisons)	Central Jail	Reason for grant of Special Pay has been properly and explicitly mentioned as "attached to the post"
2	II/12	21.01.91 13.05.92	Rs.3000-5000	300	Dir (Eng)	N.D.M.C.	Reason for grant of Special Pay not recorded.
3	II/14	14.08.92 16.12.93	Rs.3000-4500	200	DD(Admn)	Industries	It was noticed that :- (a) Pay-scale has been reduced from Rs.3000-5000 to Rs.3000-4500 ; (b) Special Pay has also been reduced from Rs.300 to Rs.200 Reasons for reduction in both cases not recorded.
4	II/16	16.12.93 09.08.95	Rs.3700-125- 4700-150-5000	200	AC	Sales Tax	Vide office order no.203 issued by DC(Admn), Sales Tax Department vide F.VI/11-CST/93/Est/6351-6371 dated 27.05.94
5	II/18	09.08.95 12.08.96	Rs.3700-125- 4700-150-5000	NIL	PS	MHA	None
6	II/20	12.08.96 05.01.97				Sales Tax	(a) Pay details have not been recorded. (b) Only a <i>Service Verification</i> entry for the period from 12.08.96 to 05.01.97 was found recorded
7	II/22	06.01.97 30.11.98	Rs.3700-125- 4700-150-5000 Rs.12000-375- 16500	300		Social Welfare	Reason for grant of Special Pay not recorded.
8	II/24	01.12.98 onwards	Rs.12000-375- 16500 Rs.14300-460- 18300	NIL	DC DD(RD) JS(Home) DC(WSW)	Exclso Port Plat GAD DC	Special Pay has not been allowed to the officer, without recording any reasons.

In this connection: -

- (a) Reasons for discontinuance of Special Pay to the officer without assigning any reason, after 01.12.98, may be elucidated to audit.
- (b) Also, the grant of Special Pay (at S.No.2 to 7 above) may be certified to be an additional component of pay **"attached to the post"**.
2. Prior to page no.12 (Vol-II), of the service book, it was noticed that the officer was drawing his pay & allowances in the scale of Rs.3000-100-3500-125-5000. Whereas at page no. 14 (Vol-II) his pay-scale has been shown reduced to Rs.3000-100-3500-125-4500. Reasons for the reduction in pay-scale may be elucidated to audit.

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86/e
72/c

88/c
68

3. Further, as per order no.203 issued by DC(Admn), Sales Tax Department pasted at page no.11/16, the pay fixation of Mr Rajiv Kale, consequent upon his appointment to the post of Junior Administrative Grade of DANICS w.e.f. 16.12.93 (FN) in the pay scale of Rs.3700-125-4700-150-5000 was fixed as under :-

- (a) Pay as on 15.12.93, in the lower scale of Rs.3000-4500 : Rs.4000
- (b) Pay after adding one notional increment in the lower scale of Rs.3000-4500 : Rs.4125
- (c) Special Pay : Rs.200
- (d) Pay after adding Special Pay (b+c) : Rs.4325
- (e) Pay fixed at the next higher stage in the scale of Rs.3700-5000 with effect from 16.12.93 : Rs.4450
- (f) Date of next increment : 01.12.94

Apart from the above, in the aforesaid order it was given that - "The officer will continue to draw special pay @ Rs.200/- per month". The officer has been allowed double benefit of special pay (i) by adding the special pay component in pay fixation and (ii) by continuing the special pay per month, which is a double benefit to the officer.

Necessary orders, in the matter, of first adding the 'Special Pay' at the time of pay-fixation and then continuing the same 'Special Pay' as an additional component to pay, may be produced to audit. Else service book may be recasted and resultant recovery, if any, may be made after due verification, under intimation to audit.

14
12
Page-27
Page 12
PARA - 4 : Income-tax

(Ref Memo no.3 dated 20.06.07 for the audit period 2006-07)

During the test check of *Income tax records* for the period 2006-07, the following irregularities were noticed in the calculation of Income-tax, the details is given as under :-

(1) Mr Manjeet Singh, UDC		Calculation sheet as well as saving proof not shown to audit. The same may be produced to audit otherwise a recovery of Rs.576/- may be made, after due verification, under intimation to audit.
Gross Salary	= 150034	
Less - Savings	= 43608	
Taxable Income	= 106426	
Tax @ 10% on 18467	= 643	
2% Edu cess	= 13	
Total tax recoverable	= 656	
Interest @ 18% for 04/07 & 05/07	= 20	
Tax to be recovered	= 676	

78

879/c 96

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13-29

879/c 43

43/c

14-

15
13

PARA - 7 : Log Books

(Ref Memo no.16 dated 28.06.07 for the audit period 2006-07)

During the test-check of records of various Log Books of vehicles, the following irregularities have been noticed :-

- (i) Petrol drawn for the vehicle (Government petrol pump/locally) during the year 2006-07 was not entered into the log book. In absence of which average run by the vehicle could not be ascertained. Further it is in the violation of the certificate of necessary entry in log-book on the body of voucher at the time of payment that necessary entries has been made in the log-book.
- (ii) Vehicle being used by ADM(HQ) from Apr'06 to 19.07.06. ADM(HQ) who was residing at Khel Gaon was being parked at SDM (Najafgarh) office, which is around 20 KMs farther than the DC office. This was dead mileage running and loss of revenue to the Government by running dead mileage of the vehicle. Reason for the same may be explained to audit.
- (iii) Purpose of journey undertaken was not found filled up during the whole year, which is against the Staff Car rules and attract mis-utilization of the government vehicle. Journey performed between 28.08.06 to 31.03.07 have not been verified by the officer concerned using the vehicle, which is violation of Staff Car rules (ADM).
- (iv) Distance run by the vehicle (SDM, Najafgarh) on a particular routes on various dates is not shown correct as different KMs have been shown as under: -

S.No	Date	Route	Distance of run
1	05.05.06	Rajpur Road to Najafgarh Najafgarh to Kapasera Kapasera to Najafgarh Najafgarh to Rajpur Road	120 KMs
	01.06.06	Rajpur Road to Najafgarh Najafgarh to Kapasera Kapasera to Najafgarh Najafgarh to Rajpur Road	103 KMs
2	08.06.06	Rajpur Road to Najafgarh Najafgarh to Kapasera Kapasera to Najafgarh Najafgarh to Delhi Sachivalya Delhi Sachivalya to Rajpur Road	92 KMs
	09.05.06	Rajpur Road to Najafgarh Najafgarh to Kapasera Kapasera to Najafgarh Najafgarh to Delhi Sachivalya Delhi Sachivalya to Rajpur Road	106 KMs
3	05.06.06	Rajpur Road to Najafgarh Najafgarh to Rajpur Road	68 KMs
	14.06.06	Rajpur Road to Najafgarh Najafgarh to Rajpur Road	84 KMs

Compliance of above irregularities be shown to audit

77
84/25
702

86/e

12 65

Para - 3 : Grant of ex-gratia relief - Kashmiri Migrants (Vasant Vihar)
(Ref Memo no.17 dated 28.06.07 for the audit period 2006-07)

16
14
14

1. Non-production of vital records - Some of the following vital documents not produced to audit :-

- a. Write-up / literature / order-file regarding the scheme ;
- b. Specific orders depicting criteria's of the beneficiaries ;
- c. On Inquest regarding production of some kind of "Master Register", containing complete details of the beneficiaries and details of upto date monthly payments, the unit could not produce any such record to audit.

2. Unchanged number of beneficiaries during the entire year - It was also noticed that at the beginning of the year there were 91 head-of-families (having/multiplied by the other family members) in Mar'06 ; which was increased to 95 from Dec'06 till the end of the financial year. But surprisingly, there had not been a single case of reduction on account of any death or marriage, as per records. Kindly clarify.

3. No check of duplicate/fraudulent payments - No mechanism was found available in this office for detecting or keeping strict watch on duplicate or fraudulent claims. Hence, there is an urgent need to develop some method or mechanism to keep a check on duplicate or fraudulent claims. Suitable action in this regard may be taken, under intimation to audit.

2. No physical verification of beneficiaries conducted during 2006-07 - A note was found recorded by Tehsildar (V.V) on 04.10.06 at page no.13/n of file no.F.7 (101)/Teh/VV/2006 reads as follows :-

"Pl. put-up sanction order. Payment is already being made through ECS. Last exercise of verification was done about one year back. Pl. start the verification exercise again."

Thereafter no compliance report was found recorded in the file during the audit period of 2006-07. Simply money was regularly transferred into their account on monthly basis, through ECS. It is a skeptical situation whether any overpayment has been made due to this lapse of non-conducting of (spot) physical verification. Reason for the same may be elucidated to audit and the expenditure may be got regularized by the higher authorities, under intimation to audit.

3. Inappropriate verification performa - On reference to the current "Performa for verification of Kashmiri migrants", it was noticed that said performa did not contain the vital information regarding the monthly income of migrants from all other sources. Usually, verification form are filled by the office concerned ; but the verification form used by this office is filled by the beneficiary concerned. Impetus is given only for a kind of self-declaration by the migrant concerned, which the beneficiary may not hesitate to sign. As such it is suggested that a performa on similar lines may definitely assist this office in drafting a more meaningful, self-explanatory and self-evaluating verification form to avoid any duplicate or fraudulent payments. Hence, the current "Performa for verification of Kashmiri migrants" may be reviewed and a more self-explanatory performa may be devised giving necessary impetus of purpose, under intimation to audit.

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8HC
67/c
92

20

63/c
51/c

ANNEXURE - 1 / Para-1
(Reference to PARA-1(1): Abnormal delay in deposit of Government Receipts)

Details of Receipts Collected/Deposited/Balance in Hand during 2006-07					
Date	TR5 No.	Daily Receipts	Accumulated Receipts	Amount Deposited	Difference/ Amt In Hand
	Opening Balance		288482		
09.05.06	27	9914			
	1 to 100	10350			
		20264	308746	248512	60234
11.05.06	28	8893			
	29	7780			
12.05.06	32	7842			
		22535	82769	20850	61919
15.05.06	33	8994			
16.05.06	34	6874			
18.05.06		16888	77807	65848	12159
23.05.06	42	7046			
	43	7055			
24.05.06	45	4701			
25.05.06	46	7794			
		26821	27820	60	27760
29.06.06	50	5510			
	51	5887			
31.05.06	54	7365			
	55	6046			
		24668	52428	28078	24348
15.06.06	77	5802			
		36798	36859	10279	26580
19.06.06	80	5482			
20.06.06	81	9609			
		15111	41691	7490	34201
23.06.06	84	5811			
	85	8538			
	86	4103			
26.06.06	87	6397			
27.06.06	89	6719			
		31815	65816	35	65781
28.06.06	90	3690			
30.06.06	92	8183			
	93	3513			
		16379	81157	NIL	81157
		11474			49720
04.07.06		3310			53030
05.07.06		28149			70599
11.07.06		16478			96886
14.07.06		7188			93249
17.07.06					118087
22.07.06		NIL			

75
8/2/07
66/2

8/2/07

8/2

10/2

Details of Receipts Collected/Deposited/Balance in Hand during 2006-07

Date	TR5 No.	Daily Receipts	Accumulated Receipts	Amount Deposited	Difference/ Amt in Hand
28.07.06		29710			124556
02.08.06		21517		12840	146082
08.08.06		18608			149848
10.08.06		1463			164710
14.08.06		10381			175074
19.08.06		8970			184901
21.08.06		Nil		173324	11577
26.08.06		20748			45942
31.08.06		6380			76097
14.09.06		8228			136786
19.09.06		7894		136745	7914
29.09.06		10200			92315
05.10.06		10555			111145
11.10.06		38618			147808
13.10.06		11983			168409
31.10.06		5469			228978
08.11.06		6267			263329
10.11.06		19108			302583
16.11.06		27390		228978	124076
22.11.06		9649		27152	136871
24.11.06		11868		129884	32729
27.11.06		14333			47062
01.12.06		20715			36127
07.12.06		24409			72798
08.12.06		15831		57664	30976
13.12.06		24642		8661	46986
14.12.06		4857		36317	16326
18.12.06		13510		15047	24199
29.12.06		6838			29926
09.01.07		15502			66566
15.01.07		2790			79186
31.01.07		2977			110500
08.02.07		17026		10750	132549
07.02.07				17016	115533
12.02.07		2745		50563	74048
15.02.07		13958			98551
20.02.07		5121		68117	42183
28.02.06		6445			68492
01.03.07		140		21956	38677
06.03.07		6426		43946	34452
13.03.07		14808		952	38578
16.03.07		5917		28212	26099
20.03.07		11461			40563
31.03.07					72278

7A
28/02/07
65/C
8/1/07

(CP)

ANNEXURE - 2 / Para-1

(Reference to PARA-1(2)(III) : Abnormal delay in deposit of Government Receipts)

Amount Rs.	Date of Receipt in SR office	Date of Deposit with Cashier	Date of Deposit in Bank	Delay in no of days	Amount retained in hand on the date of deposit.
2627	02.02.07	06.02.07	7.2.07	5	
2789	06.02.07	08.02.07	12.2.07	6	115533
3514	07.02.07	09.02.07		5	
2745	08.02.07	12.02.07	12.2.07	4	74048
8117	09.02.07	15.02.07		3	
2982	12.02.07	15.02.07		8	
2216	13.02.07	15.02.07	20.2.07	7	42183
6608	15.02.07	19.02.07		14	
5516	21.02.07	23.02.07		8	
7433	23.02.07	26.02.07		7	
5425	26.02.07	28.03.07	1.3.07	4	38677
3971	27.02.07	02.03.07		8	
7701	28.02.07	05.03.07		7	
6167	01.03.07	05.03.07		6	
5196	02.03.07	05.03.07	6.3.06	4	34452
4863	08.03.07	13.03.07	9.3.07		24672
5239	09.03.07	13.03.07	16.3.07	7	26099
7319	18.03.07	20.03.07		12	
6817	21.03.07	26.03.06		7	
8294	22.03.07	26.03.07		6	
14346	23.03.07	26.03.07		5	
7987	26.03.07	26.03.07	28.3.07	2	49871
	11.04.07				126150
	12.04.07				15671
Average receipts retained in hand during the month of Feb/March'07 = Rs.77271					

73

29/10/14
64/c

10/11/14
34/c

18
16
p-338/c

~~P-32~~

**PART-II
(CURRENT AUDIT REPORT)
(2007-14)**

Para No. 1 Irregular payment amounting to Rs. 10,52,700/- to Kashmiri Migrants.

(Ref. Audit Memo No. 53 dated 06.08.2014) p-322-324/c

Cash relief to Kashmiri Migrants in Delhi is being paid as decided by Government of India, Ministry of Home Affairs, Department of J & K Affairs. It was being paid to the J & K Migrants @ Rs. 1000/- per head per month subject to a ceiling of Rs. 4000/- per month per family of four or more members. This rate has been enhanced to Rs. 1250/- per head per month subject to the ceiling of Rs. 5000/- per family w.e.f. 01.07.2010. Rate of cash relief to Kashmiri Migrants further enhanced w.e.f. 01.07.2012 to Rs. 1650/- per head per month subject to a ceiling of Rs. 6600/- per family per month of four or more members. On scrutiny of affidavits submitted by the J & K Migrants to claim cash relief and concerned payment bills, following irregularities have been observed:

A. The cash relief is allowed only for those Kashmiri migrants whose names were initially registered with the then Delhi Admn. No member can be added for the purpose of granting the benefit of cash relief. Family details at the time of registration as given in the affidavits which were submitted by Kashmiri Migrants and the family details as given in the identity card issued at the time of registration by the Government is compared. On test check of relief cases to Kashmiri Migrants in r/o Distt. South West for the period January 2011 to July 2014, it has been found that in some cases the payment has been made to the persons who were not eligible for relief as they were not registered at the time of registration. Detail is given as under:

S. No.	Name of head of the family	Regn. No.	No. of family members to whom payment was made	No. and name of family member s eligible for payment	No. of family member s to whom payment made in excess	Period	Rate per month	Amount of over payment
I.	Sh. Kanwal Krishan	14787	4	3 i) Kanwal Kishore ii) Omkar Nath iii) Rajive	1	1/11 to 12/11	1250	15000
			4	1 i) Kanwal Kishore	3	1/12 to 6/12	1250	22500
			4	1	3	7/12 to 12/12	1650	29700
			4	1	3	1/13 to 12/13	1650	59400
			4	1	3	1/14 to 7/14	1650	
Total								

p-237-251/c

72
 22/10/13
 38
 79/10/13

P.252-256/c

P.252-263/c

P.264-273/c

P.284-296/c

2.	Sh. Ramesh Raina	11458	4	2	2	1/11 to 12/11	1250	30000
				i) Sunil Raina ii) Ramesh Raina				
			4	2	2	1/12 to 6/12	1250	15000
			4	2	2	7/12 to 12/12	1650	19800
			4	2	2	1/13 to 12/13	1650	39600
			4	2	2	1/14 to 7/14	1650	23100
Total								127500
3.	Sh. Bharat Bhushan Koul	14946	4	3	1	1/11 to 12/11	1250	15000
				i) Bharat Bhushan ii) Brij Nath iii) Dulari				
			4	3	1	1/12 to 6/12	1250	7500
			4	3	1	7/12 to 12/12	1650	9900
			4	3	1	1/13 to 12/13	1650	19800
			4	3	1	1/14 to 7/14	1650	11550
Total								63750
4.	Sh. Ramesh Kumar Kaul	16914	4	1	3	1/11 to 12/11	1250	45000
				i) Ramesh Kumar Kaul				
			4	1	3	1/12 to 6/12	1250	22500
			4	1	3	7/12 to 12/12	1650	29700
			4	1	3	1/13 to 12/13	1650	59400
			4	1	3	1/14 to 7/14	1650	34650
Total								191250
5.	Sh. Satish Kumar Koul	12819	4	1	3	1/11 to 12/11	1250	45000
				i) Satish Kumar Koul				
			4	1	3	1/12 to 6/12	1250	22500
			4	1	3	7/12 to 12/12	1650	29700
			4	1	3	1/13 to 12/13	1650	59400
			4	1	3	1/14 to 7/14	1650	34650
Total								191250

71
 76/c 87
 62/c
 73/c
 82

6.	Sh. Subhash Chander Bhat	14654	4	2	2	1/13 to 12/13	1650	39600
				i)Subhash Chander ii)Shunbh Nath				
			4	2	2	1/14 to 7/14	1650	23100
Total								62700
7.	Sh. Manohar Lal Tikoo	12854	4	3	1	1/11 to 12/11	1250	15000
				i)Manohar Lal Tikoo ii)Vishala iii)Rakesh				
			4	3	1	1/12 to 6/12	1250	7500
			4	3	1	7/12 to 12/12	1650	9900
			4	3	1	1/13 to 12/13	1650	19800
			4	3	1	1/14 to 7/14	1650	11550
Total								63750
8.	Sh. Ram Krishan Koul	873	4	1	3	1/11 to 12/11	1250	45000
				i)Ram Kumar Koul				
			4	1	3	1/12 to 6/12	1250	22500
			4	1	3	7/12 to 12/12	1650	29700
			4	1	3	1/13 to 12/13	1650	59400
			4	1	3	1/14 to 7/14	1650	34650
Total								191250
Grand Total								1052700

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P-297-300

P-307-320

As payment was made to Kashmiri Migrants who were not registered/mentioned in the identity card issued by the Office of the Deputy Commissioner (Delhi) at the time of registration, therefore, payment made to them is irregular. Hence, recovery of the overpayment of relief to above mentioned kashmiri migrants be made and their cash relief may be revised w.e.f. 01.08.2014, other similar cases may also be reviewed at department level under intimation to audit.

B. Further on scrutiny of affidavit and documents for the year 2012 in respect of Sh. Ram Krishan Kaul (listed at Sl. No. 8), Registration no. 873, It is revealed that the following members have been registered as his family members as recorded in the copy of identity card submitted by him:

P-307-330

- | | |
|-------------------------|----------|
| 1. Sh. Ram Krishan Kaul | Self |
| 2. Ms. Seema Kaul | wife |
| 3. Ms. Deepika Kaul | Daughter |

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- 4. Deepak Kaul son
- 5. Suman —

However on scrutiny of documents for the year 2013 submitted by Sh. Ram Krishan Kaul, the name of family members have been changed as under:

- 1. Sh. Ram Krishan Koul
- 2. Prem Nath Koul
- 3. Prabha Watl
- 4. Pawan Kumar
- 5. Pran Nath
- 6. Parmeela
- 7. Nirmala
- 8. Sunita

It is a case of submission of false affidavit. Similar Irregularity has also been observed in the cases whose names are listed at S. No. 1, 4, 5 & 6. Department is advised to re-examine all such cases for payment of cash relief and take appropriate decision under intimation to audit.

- C. There are a number of cases in which copy of registration card is not available with the affidavit to check the authenticity and correctness of family members for whom payment is being made. So, audit is unable to comment on the correctness and authenticity in such cases. Department may re-check their family details with the available record and discrepancies if any is found, appropriate steps as deemed fit be taken under intimation to audit.

Para No. 2 Recovery of overpayment of Pay amounting to Rs. 89,383/-
 (Ref. Audit Memo No. 9 dated 15.07.2014, 25 dated 18.07.2014, 35 & 36 dated 23.07.2014)

A. Recovery amounting to Rs. 47,423/- on account of wrong pay fixation.

As per Finance Department, GNCTD letter no.F.11(4)/2006/Pin-(B)/dsfb/2408-2409 dated 25.11.09 endorsing M/o Finance, GOI QM 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 in the revised pay structure. But it is noticed that the following officer have been given Grade-Pay of Rs.4800/- instead of Rs.4600/-, which is irregular. Hence, pay of the officers may be re-fixed as per details given as under:

A(1) Sh. Satish Kumar Rawat, Tehsildar:

On scrutiny of service book in respect of Sh. Satish Kumar Rawat, Tehsildar, it revealed that the pay of the officer has been fixed in the Grade Pay of Rs. 4,800/- instead of Rs. 4,600/- w.e.f. 08.02.2011 i.e. from the date of his promotion as Gr. I (DASS), which is irregular. Pay of the officer shall be re-fixed as under:

Row-17

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Rawat

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(The officer is under suspension w.e.f. 11.01.2012)					
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Further excess payment of Rs. 13,548/- made to Sh. Ashok Kumar, Tehsildar due to wrong pay fixation for the period from 21.02.2011 to 30.06.2014 be recovered, after due verification, under intimation to audit.

B. Recovery amounting to Rs. 40,298/- on account of wrong pay fixation in respect of Shri Sanjeev Kumar, UDC

On scrutiny of service book of Sh. Sanjeev Kumar, UDC, it revealed that the official was promoted to the post of UDC vide Services Department's order no. 205 endorsed vide no. F. 4/16/2002/S.II/4645-50 dated 27.06.2003. The official joined on the promoted post of UDC and was taken on the strength of the Education Department w.e.f. 10.09.2003. The pay of the official was fixed to the post of UDC in the pay scale of Rs. 4000-6000/- at Rs. 4000/- w.e.f. 27.06.2003 i.e. from the date of issue of order of Services Department with date of next increment 01.06.2004, instead of 10.09.2003 i.e. the date of his joining. Extending the benefit of pay fixation from the date of issue of order instead from the date of joining on the promoted post of UDC is irregular. The pay of the official shall be re-fixed w.e.f. 10.09.2003 as under:

P-154-113/2

Pay as on 09.09.2003 in the pay scale of Rs. 3050-4590 as LDC	Rs. 3725/-
Pay fixed in the pay scale of 4000-6000 as on 10.09.2003	Rs. 4000/-
Date of Next Increment	01.09.2004
Pay after allowing increment on 01.09.2004	Rs. 4100/-
Pay after allowing increment on 01.09.2005	Rs. 4200/-
Pay fixed on 01.01.2006 (as per 6 th pay commission)	Rs. 7820+2400
Pay after allowing increment on 01.07.2006	Rs. 8130+2400
Pay after allowing increment on 01.07.2007	Rs. 8450+2400
Pay after allowing increment on 01.07.2008	Rs. 8780+2400
Pay after allowing increment on 01.07.2009	Rs. 9120+2400
Pay after allowing increment on 01.07.2010	Rs. 9470+2400
Pay after allowing increment on 01.07.2011	Rs. 9830+2400
Pay after allowing increment on 01.07.2012	Rs. 10200+2400
Pay after allowing increment on 01.07.2013	Rs. 10580+2400
Pay after allowing increment on 01.07.2014	Rs. 10970+2400

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Recovery due to wrong pay fixation amounting to Rs. 40,298 /- may be made from Sh Sanjeev Kumar, UDC, after due verification, under intimation to Audit.

C. Recovery amounting to Rs. 1,662/- on account of wrong pay fixation in respect of Sh Machander Nand Sharma, Patwari.

On scrutiny of service book of Sh. Machander Nand Sharma, Patwari, it revealed that the official was drawing pay @ Rs. 6550+1800/- w.e.f. 01.01.2006. At the time of allowing increment on 01.07.2006 his pay was fixed at Rs. 6,810+1800/- Instead of Rs. 6,800+1800/-. As per GOI, MoF order no. F. No.1/1/2008-1C dated 29/1/2009, at point no. 4- it is clarified that ' 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.' In this case, amount of increment @3% of Rs. 6550+1800/- works out Rs. 250.50/-, hence it will be rounded off to Rs. 250/- and it will be added in Pay in the Pay Band on 01.07.2006. The pay of the official shall be re-fixed w.e.f. 01.07.2006 as under:

01.07.2006	Rs. 6800 +1800
01.07.2007	Rs. 7060 +1800
01.07.2008	Rs. 7330 +1800
01.08.2008	Rs. 7610 +2000 (date of promotion as Patwari)
01.07.2009	Rs. 7900 +2000
01.07.2010	Rs. 8200 +2000
01.07.2011	Rs. 8510 +2000
01.07.2012	Rs. 8830 +2000
01.07.2013	Rs. 9160 +2000
01.07.2014	Rs. 9500+2000

Over payment of Rs. 1,662/- made to Sh. Machander Nand Sharma, Patwari be made from the official, after due verification, under intimation to Audit.

Para No. 3 Irregularities in Implementing "My Delhi I Care Fund" scheme

(Ref. Audit Memo No. 29 dated 21.07.2014)

'My Delhi I Care Fund' has been created with the Deputy Commissioners (Revenue) in eleven districts to enable the citizens to participate in upkeep and protection of their own habitat through partnership with the Government. Following are the guidelines of the scheme:

- (i) The 'Fund' aims to attract citizen groups registered under the Bhagidari Scheme of the Delhi Government to contribute through financial and other means in

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- projects and maintenance works as specified in point 1 of the guidelines circulated vide letter no. BG/DS/CM/2006/2936-2640 dated 29.06.2006.
- (ii) The works which can be taken up from this Fund are detailed in Appendix -A. Any work can be added to the list after obtaining approval of the Divisional commissioner. (para 2 of the guidelines dated 29.06.2006)
 - (iii) Further, vide para 2.5 of the guidelines "works and activities carried out under the Fund should not exceed Rs. 8.00 lakh. Only in exceptional cases, where cost of works exceeds Rs. 8.00 lakh, previous sanction of the Divisional Commissioner will have to be obtained.
 - (iv) Care should be taken while selecting the schemes so that the allocation is uniformly spread among the sub-divisions of the district and among the colonies in each sub-division (para 2.2)
 - (v) The assets owning/Implementing agency will prepare estimates for the works with a certificate that the works recommended are not being taken up under any other discretionary/plan/non-plan fund. (para 3.2)
 - (vi) The works/activities for which technical and administrative sanctions have been given, should be completed within a time frame of 90 days as the jobs/activities are of minor nature and undue delay should be curbed. (para 3.8)
 - (vii) The Core Committee of every sub-division will monitor the progress of work and quality of work in every sub-division and will submit a report to the DC on a quarterly basis. (para 4.1)
 - (viii) A report on the physical and financial progress made in respect of each work alongwith reconciliation report of the account for this fund will be submitted to the DC in every quarter by the implementing agency. (para 5.1)
 - (ix) SDMs will physically verify the quality and quantity of work at least in 50% of the cases and will ensure 100% physical monitoring of the work by members of Core Committee.
 - (x) Photography and videography of status of work (before, during execution and after completion) should be made mandatory (modification of guidelines dated 27.07.2012.

On scrutiny of records furnished by Sub Divisions of District South West following irregularities have been observed:

- P-1279C
1. One sanction order no. F. 4 (102)/SDM (KPH)/Bhagidari/SW/2013/2926 dated 25.07.2013 was issued for work for "providing and installation of street lights 80 nos. in Shyam Vihar Z-Block Vikas Samiti, New Delhi under SDM (Kapashera)". Work of installation of street light is not detailed in appendix 'A' of the guidelines dated 29.06.2006 and any work which is not detailed in appendix 'A' could be taken up after obtaining approval of the Divisional Commissioner but in this case concurrence of the Divisional Commissioner was not obtained. Department may obtain ex post facto approval of the Divisional Commissioner in this regard under intimation to audit.

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2. While preparing the estimates for the works by the assets owning/implementing agencies, certificate stating that the work recommended are not being taken up under any other discretionary/plan/non plan fund, has not been recorded in any case. Department may obtain this certificate in all previous cases under intimation to audit and it is further advised that the certificate should invariably be obtained from the implementing agency so as to avoid duplicacy of work.
3. As per guidelines at para 3.8 "the works/activities for which technical and administrative sanctions have been given, should be completed within a time frame of 90 days as the jobs/activities are of minor nature and undue delay should be curbed" but on analysis of status of work as on April 30, 2014, it revealed that out of 25 works for which administrative approval and expenditure sanction were issued during 2013-14 only 02 works were completed. In other cases, 02 works were under process of award, , In 07 cases work has been awarded, in 05 cases work was under progress, in 02 cases work has been stopped by the contractor and remaining were not completed due to other reasons. Department may ensure that implementing agency must complete the work in stipulated time period under intimation to audit.
4. No record was found in the files to establish that SDMs physically verified the quality and quantity of the work and physical monitoring was done by the members of the Core Committee. Department may ensure that all SDMs physically verified the quality and quantity of the work under intimation to audit.
5. As per amendment no. 8 of guidelines for taking up schemes from "My Delhi I Care Fund" Issued by Additional Secretary (Bhagidari) vide letter no. F. AS/CM/Bhagidari/2012-13/3388-3408 dated 27.07.2012 "Photography and videography of status of work (before, during execution and after completion) should be made mandatory" but in no file evidence of photography and videography of status of work was found, which is violation of the guidelines of the scheme. Department is advised to ensure that photography and videography must be made so that actual status of work be known. Compliance may be intimated to audit.
6. In cases where work has been completed, balance amount alongwith Utilization Certificate was not received from the implementing agency. Department may do the needful in the regard under intimation to audit.

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Para No. 4 Irregularities In Implementing "Minor Works" scheme.

P-1451C

(Ref. Audit Memo No. 33 dated 22.07.2014)

On test check of files relating to Minor Works, it revealed that certain works have been approved after according concurrence from the Chairman District Development Committee (DDC) from the funds made available MH 2053

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J.3(1)(10(6)-"Minor Works" (Plan). Administrative Approval and Expenditure Sanction was accorded by the DC (South West) to execute the work. The amount was drawn and placed at the disposal of I & F C on the basis of estimates submitted by them to carry out the work. The work was to be completed within 2/3 months. After completion of work, the Implementing agency was required to submit Utilization Certificate, completion certificate alongwith final bill and un-spent balance amount for settlement of account.

As per record provided to audit, it has been found that no record has been prepared/maintained by the department from which it can be scrutinize that how much amount was sanctioned for a work and how much expenditure has been incurred by the implementing agency. The implementing agency was not sending the copy of monthly physical/financial progress report of the work and further utilization certificates and completion certificate were also not made available to the department and in some cases, utilization and completion certificate have been submitted by the executing agency but it has found that the balance amount of the deposit work has not been refunded to the department.

Following are the cases where department has no information whether the work has been completed or not and how much expenditure has been incurred against the sanctioned amount.

S.No.	Name of the work	Amount	Cheque no. and date of issue
Financial Year 2012-13			
1	Fixing sign boards in Matiala Assembly constituency	10,00,000	683642dt. 31.02.2013
2	Fixing sign boards in Bijwasan Assembly constituency	9,19,000	683643 dated 31.03.2013
Total		19,19,000	

Financial Year 2013-14			
1	Drain and providing RMC in lane from Shankar Hs to Naveen Pandit Hs in C-140 Najafgarh in Ac-35 (Najafgarh)	4,96,300	684740 dt. 30.07.2013 for Rs. 9,43,100/-
2	Drain and providing RMC in lane from Mahender Hs to Ranbir	4,46,800	-do-

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	Hs in C-140 Najafgarh in AC-35 (Najafgarh)		
3	Fixing sign boards in AC-34 (Matiala Assembly constituency)	10,00,000	684741 dt. 30.07.2013
4	Fixing sign boards in AC-36 (Bijwasan Assembly constituency)	4,61,000	684739 dated 30.07.2013
Total		24,04,100	

Department should take immediate steps to obtain the completion certificates, utilization certificates and the balance unutilized amount under intimation to audit.

Para No. 5 Irregular expenditure of Rs. 15,67,406/- under 'Citizen care for habitat fund'.

(Ref. Audit Memo No. 13 dated 16.07.2014)

On scrutiny of bills whose payment has been booked under Major Head '2053' J3(3)(1)(2)-Citizen care for habitat fund in the financial year 2012-13, it has been observed that following expenditure has been booked under MH '2053' J3(3)(1)(2)-Citizen care for habitat fund.

Sr. No.	Bill No. and date	Sanction no. and date	Name of the party	Purpose	Amount
1.	262 dated 10.07.2012	Teh/VV/2012/3823 dated 10.07.2012	M/s Ved Pahojia Associates Pvt. Ltd.	Fab. & installation of special 3D installation at Pragati Maidan for Sankalp Utsav/Bhagidari, 2009	13,49,012
2.	263 dated 10.07.2012	Teh/VV/2012/3825 dated 10.07.2012	M/s Smat Ad-Communication Pvt. Ltd.	Installation of stall in Snaskalp Utsav 2009 at Pragati Maidan	218394
Total					15,67,406

As the expenditure incurred for Sankalp Utsav/Bhagidari, these should have been booked in relevant head of account '2053' J3(3)(1)(1)-Conducting of interactive session and workshop, whereas these expenditures have been booked wrongly under '2053' J3(3)(1)(2)-Citizen care for habitat fund. Expenditure under 'Citizen care for habitat fund' is booked for the execution of the proposals of the citizen groups.

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	Patwari		From 01.07.2013 to 30.06.2014	245/- 196/-	144/- 30/-	101*12=1212 166*12=1992
4.	Sh. Sunil Kumar, LDC	Type I 15, Govt. Flats Sec. 3, Dwarka	From 01.07.2013 to 30.06.2014	135/- 157/-	81/-	54*12=648 157*12=1884
5.	Sh. Abhay Kumar, LDC	Type I 39, Dwarka	From 01.07.2012 to 30.04.2013	115/- 157/-	81/-	34*10=340 157*10=1570
6.	Sh. D.C. Nautiyal, AO	Type III, DA-4 B, Hari Nagar	From 01.07.2013 to 30.06.2014	370/- 236/-	310/-	60*12=720 236*12=2832
Total						24170

Recovery of License fee amounting to Rs. 24,170/- in r/o above mentioned officials may be made and further other similar cases may also be reviewed under intimation to Audit.

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Para No. 7 Recovery of Income Tax amounting to Rs. 14,530/-.

(Ref. Audit Memo No. 3 dated 15.07.2014, 12 dated 16.07.2014)

During the course of scrutiny of Income Tax calculations in respect of officials working in Office of the DM/DC, Kapashera, for the year 2007-14; it has been observed that exemption in HRA under Section 10 (13-A) has been allowed, whereas before allowing such exemption it has not been ascertained whether official is entitled to avail such exemption. A few of such cases are produced as under:

Financial Year : 2013-14

1. **Mrs. Vidhya Rani, UDC:** She had been allowed exemption of Rs. 43,007/- on production of rent receipt in respect of property owned by Sh. Tej Bhan Sachdeva and rent was received by Ms. Lajwanti. On scrutiny of rent receipt, it has been observed that Property number has not been mentioned on the rent receipt, therefore, it cannot be treated reliable and authentic. So exemption allowed to the official on payment of rent was irregular. Details of Income Tax to be recovered is given as under:

Exemption allowed on HRA	43,007
Amount of Income Tax + E.Cess to be recovered @10.3%	4,430

Financial Year: 2012-13

2. **Sh. Ashwani Kumar, Naib Tehsildar:** He had been allowed exemption of Rs. 30,975/- on production of rent receipt. On scrutiny of rent receipt, it has been observed that Property number has not been mentioned on the rent receipt, therefore, it cannot be

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P-19-24/c

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treated reliable and authentic. So exemption allowed to the official on payment of rent was irregular. Details of income tax to be recovered is given as under:

Exemption allowed on HRA	30,975
Amount of Income Tax + E.Cess to be recovered @10.3%	3,190

3. Ms. InduVashist, Data Entry Operator: The official had been allowed rebate u/s 80-C amounting to Rs. 10,080/-, while as per copy of Premium Receipt, premium has been paid @ Rs. 10,013/-. Hence recovery of Rs. 7/-(10.3% of Rs. 67/-) may be made under intimation to audit.

8. During the course of scrutiny of Income Tax calculations in respect of Shri ShyamLal, LDC, it has been observed that exemption in HRA under Section 10 (13-A) has been allowed to him on the basis of rent paid by him to his spouse namely Smt. Usha Rani, whereas as per Income Tax Rules, one cannot claim deduction for rent paid to spouse because relationship between a husband and wife is not commercial in nature and therefore the rent paid to spouse is not considered by the income tax authorities. In view of this exemption allowed to him in the year 2012-13 and 2013-14 was irregular. Details of Income tax to be recovered is given as under:

Year 2012-13

Exemption allowed under section 10 on account of rent paid	Rs. 33,012
Income tax + E.Cess to be recovered @10.3%	Rs. 3,400

Year 2013-14

Exemption allowed under section 10 on account of rent paid	Rs. 34,008
Income tax + E.Cess to be recovered @10.3%	Rs. 3,503

Recovery of income tax amounting to Rs. 6903/- as detailed above, may please be made from Shri ShyamLal, LDC under intimation to audit.

Recovery of income tax amounting to Rs 14,530 /- as detailed above, may please be made from the concerned officers under intimation to audit.

Para-3839

Para No. 8 Irregular payment of Transport Allowance amounting to Rs. 6,848/-.

(Ref. Audit Memo No. 31 dated 21.07.2014)

As per M.F., O.M. No. 21(1)/97-E.II(B) dated 03.10.1997, Transport allowance is given to all employees to compensate the cost incurred on account of commuting between

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Overpayment of Family Planning Allowance amounting to Rs. 4,100/- may please be recovered from Sh. Ashok Kumar, Gr. I (DASS) and further rate of FPA may please be revised @ Rs. 400/- p.m. w.e.f. 1.08.2014 under intimation to audit.

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Para No. 10 Irregular payment of Telephone Bill amounting to Rs. 2871/- In respect of Ms. Arti Lal, IAS (SDM-Kapashera).

(Ref. Audit Memo No. 14 dated 16.07.2014)

On scrutiny of residential telephone reimbursement of the telephone number 27305507, it is noticed that reimbursement of residential telephone in respect of Ms. Arti Lal, IAS (SDM-Kapashera) was made to her, however the bill was in the name of Shri Dharam Prakash Sharma, father-in-law of the aforesaid officer. As per rule, the telephone bill reimbursement can be made only when the telephone is in her own name or her spouse name. As the bill neither in the name of the officer or her spouse, reimbursement of residential telephone bills made by the department to the officer was irregular. Details of irregular payment is given as under:

Bill No.	Date	Amount of reimbursement
2402629108	09.10.2012	440/-
2402792243	09.11.2012	541/-
2402956030	09.12.2012	533/-
2403101124	09.01.2013	452/-
2403276011	09.12.2013	495/-
2403432007	09.03.2013	410/-
Total		2871/-

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Recovery of Rs. 2871/- may be made from the Ms. Arti Lal, IAS (SDM-Kapashera) under intimation to audit.

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Para No.11 Short deduction of UTGEIS subscription amounting to Rs. 2,340/- from Group 'D' employees placed in PB-1 with Grade Pay of Rs. 1,800/-.

(Ref. Audit Memo No. 8 dated 15.07.2014)

The rate of subscription to the erstwhile Group 'D' employees placed in PB-1 with grade pay of Rs. 1800 and classified as Group 'C' is at Rs. 30 per month w.e.f. January, 2011 onwards vide GOI, Ministry of Finance, Deptt. of Expenditure OM No. 7 (1)/EV/2008 dated 10.09.2010.

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(iii) Average of the vehicle covered per kilometre was not worked out in the log book. In the absence of the same, the consumption of petrol could not be verified, whether the average petrol consumption was in accordance with the minimum kilometre average fixed for a particular vehicle.

(iv) On number of occasions, signature of the officer using car has not been found. For example dated 04.12.2012, 14.12.2012, 05.01.2013, 18.01.2013, 12.02.2013, 14.03.2013, 24.03.2013, 03.04.2013, 15.04.2013, 16.04.2013, 20.04.2013, 11.05.2013, 27.05.2013, 28.06.2013, 04.06.2013, 14.06.2013, 15.06.2013, 20.06.2013, from 13.08.2013 to 22.09.2013, from 24.09.2013 to 28.09.2013 User Officer has not affixed his signature.

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Corrective action be taken to remove the above note deficiencies under intimation to audit.

Para No. 13 Irregular payment of CDVs under Disaster Management amounting to Rs. 20,100/-

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(Ref. Audit Memo No. 52 dated 05.08.2014)

On scrutiny of file relating to engagement of two Civil Defence Volunteers with SDM (Dwarka), it has been observed that two CDVs were engaged for Election purpose in the office of RO-33/SDM (Dwarka) w.e.f. 07.10.2013 to 31.10.2013 paid an amount of Rs. 20,100/- vide sanction order no. DC/SW/2014/3144 dated 27.01.2014. This expenditure was booked under MH 2245 E.8(2)(1)(1) Disaster Management Cell (Plan) for the year 2013-14, which is irregular.

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P.O. 24

Department may obtain ex-post-facto expenditure sanction from the competent authority to regularize the expenditure and further avoid irregular nature of expenditure under Disaster Management (Plan) intimation to audit.

Para No. 14 Expenditure incurred beyond delegated powers of HOD

(Ref. Audit Memo No. 15 dated 16.07.2014)

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Vide item no. 14 (c) of the Delegation of financial powers to HODs and HOOs in GNCTD, issued by Finance Department dated 31.08.2008, HOD vested powers to incur for printing of visiting cards for self and officers of the department upto a monetary limit of Rs. 200/- per year. But, it has been observed that expenditure has been incurred beyond the powers of HOD in case of printing of visiting cards. Details of expenditure incurred on this account is given as under:

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PART-II
CURRENT AUDIT REPORT
(2014-15)

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P-146/c

Para No. 1: Irregular payment amounting to Rs. 8,14,800/- to Kashmiri Migrants.
(Ref. Audit Memo No. 25 dated 15.09.2015) P-146/c

Cash relief to Kashmiri Migrants in Delhi is being paid as decided by Government of India, Ministry of Home Affairs, Department of J & K Affairs. It was being paid to the J & K Migrants @ Rs. 1000/- per head per month subject to a ceiling of Rs. 4000/- per month per family of four or more members. This rate has been enhanced to Rs. 1250/- per head per month subject to the ceiling of Rs. 5000/- per family w.e.f. 01.07.2010. Rate of cash relief to Kashmiri Migrants further enhanced w.e.f. 01.07.2012 to Rs. 1650/- per head per month subject to a ceiling of Rs. 6600/- per family per month of four or more members. It has been further revised w.e.f. 01.05.2015 to Rs. 2,500/- per head per month subject to a ceiling of Rs. 10,000/- per family per month of four or more members. On scrutiny of affidavits submitted by the J & K Migrants to claim cash relief and concerned payment bills, following irregularities have been observed:

- A. The cash relief is allowed only for those Kashmiri migrants whose names were initially registered with the then Delhi Admn. No member can be added for the purpose of granting the benefit of cash relief. Family details at the time of registration as given in the affidavits which were submitted by Kashmiri Migrants and the family details as given in the identity card issued at the time of registration by the Government is compared. On test check of relief cases to Kashmiri Migrants in r/o Distt. South West for the period April, 2014 to September, 2015, it has been found that in some cases the payment has been made to the persons who were not eligible for relief as they were not registered at the time of registration. Detail is given as under:

P-122-142/c

S. No.	Name of head of the family	Regn. No.	No. of family members to whom payment was made	No. and name of family members eligible for payment	No. of family members to whom payment made in excess	Period	Rate per month	Amount of over payment
1.	Sh. Suresh Pandita	210	4	1 i) Suresh Pandita	3	4/14 to 4/15 5/15 to 9/15	1650 2500	64350 37500
2.	Sh. Ramesh Kakro	6442	4	1 i) Ramesh Kakro	3	4/14 to 4/15 5/15 to 9/15	1650 2500	64350 37500
3.	Sh. Makhan	11666	4	3	1	4/14	1650	21450

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				I)Makhan Lal II)Rajni Pandita III)Geeta Pandita		to 4/15 5/15 to 9/15	2500	12500	
4.	Sh. K.J. Chowdhary Sarla Raina	12326	4	1 I)K.J. Chowdhary	3	4/14 to 4/15 5/15 to 9/15	1650 2500	64350 37500	
5.	Ms. Basanti Wangnoo	14135	4	3 I)Basanti Wangnoo II)Rohit III)Rahul	1	4/14 to 4/15 5/15 to 9/15	1650 2500	21450 12500	
6.	Ms. Kiran Kaul	10062	4	2 I)Kiran Kaul II)Amit Kaul	2	4/14 to 4/15 5/15 to 9/15	1650 2500	42900 25000	
7.	Ms. Banti Pandita	15198	4	2 I)Banti Pandita II)Sunil Kumar	2	4/14 to 4/15 5/15 to 9/15	1650 2500	42900 25000	
8.	Sh. Ramesh K. Chadha	15953	4	1 I)R.K. Chadha	3	4/14 to 4/15 5/15 to 9/15	1650 2500	64350 37500	
9.	Sh. Suresh Kumar Pandita	17694	4	2 I)Suresh Kr. Pandita II)Rajni Pandita	2	4/14 to 4/15 5/15 to 9/15	1650 2500	42900 25000	
10.	Sh. Maharaj Krishan	18566	4	2 I)Maharaj Krishan II)Maharani III)Rinku	2	4/14 to 4/15 5/15 to 9/15	1650 2500	42900 25000	
11.	Sh. Ashok	18685	4	2	2	4/14	1650		

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Kumar			i) Ashok Kumar ii) Babli	to 4/15 5/15 to 9/15	2500	25000
Total						814800

As payment was made to Kashmiri Migrants who were not registered/mentioned in the identity card issued by the Office of the Deputy Commissioner (Delhi) at the time of registration, therefore, payment made to them was irregular. Hence, recovery of the overpayment of cash relief to above mentioned kashmiri migrants be made and their cash relief may be revised and other similar cases may also be reviewed at department level under intimation to audit. Recovery of overpayment for period prior to April, 2014 in the above cases may also be worked out at the District level and recovery may be effected under intimation to audit.

B. There were a number of cases in which copy of registration card was not available with the affidavit to check the authenticity and correctness of family members for whom payment was being made. So, audit is unable to comment on the correctness and authenticity in such cases. Details of some of such cases is given as under:

S.No.	Name of the head of family Sh/Smt/Ms.	Registration No.
1.	Dilip Singh	7602
2.	Rita Khazanchi	347
3.	Vinok K. Khuda	8005
4.	Maharaj Krishan Bhat	8371
5.	Makhan Lal Munshi	13612
6.	Som Nath Koul	19211
7.	Vinod Ganjoo	9330
8.	Nanaji Mattoo	18367
9.	Radha Krishan Pandit	19076
10.	Rita Kumari Pandita	19075
11.	Santosh Anand	18683
12.	Abhinav Bhat	18526
13.	Veer Jee Bazaz	18185
14.	Asha Langoo	18120
16.	Sunil Kumar Bhat	16803
17.	Sanjay Kher	10
18.	Kashmiri Lal Matto	406

Department may re-check their family details with the available record and if any discrepancies is found appropriate steps as deemed fit be taken under intimation to audit.

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C. It has been observed that in the affidavit, details of family members is given. In most of the cases, current details of the family members was given by the beneficiaries, which is incorrect. Details of family must contain the details of family members at the time of registration, relationship with the head of the family. Further, date of birth of any of the members is not given. In case, in details of family members, daughter is mentioned, whether she got married or not. If she got married, she would not be a part of family details. Department is advised to ask complete details in the affidavit alongwith copy of the registration card to check the correctness of the detail and to avoid any overpayment of cash relief to Kashmiri Migrants.

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Para No. 2: Loss of revenue amounting to Rs. 1,30,300/- due to non-charging of revised rates of marriage registration

P-26-87/c

(Ref. Audit Memo no. 20 dated 11.09.2015, 24 dated 15.09.2015) P-120-121/c

Revenue Department of Delhi Government vide its order no.F.1(12)/DC/MC/2014/ 4392 dated 21.04.2014 had made mandatory the registration of marriage within 60 days of tying the nuptial knot and also revised the requisite fee for marriage registration. Application fee has been revised to Rs. 200/- (old rate Rs. 100) under the Hindu Marriage Act (within a period of 60 days). In case of delay not exceeding further 60 days, additional fee of Rs. 500/- will be charged. Tatkal registration of marriage also available to get a certificate issued within 24 hours on additional payment of Rs. 10,000 as a fee. Revised rates become operational on April, 22, 2014.

1. On scrutiny of registration of marriage register and receipts books of SDM (Dwarka and Najafgarh), it has been observed that revised rates @ Rs. 200/- (old rate Rs. 100/-) of marriage registration have not been charged w.e.f. 22.04.2014 and onwards, resulting loss of revenue to the tune of Rs. 10,100/- as per details given as under:

S.No.	Receipt Numbers	Total receipts	Short recovery @ Rs. 100
1.	15831 to 15872	42	Rs. 4,200/-
2.	15953 to 16000	48	Rs. 4,800/-
3.	16201 to 16211	11	Rs. 1,100/-
		TOTAL	Rs. 10,100/-

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2. Further, on test check of records of SDM (Dwarka) and SDM (Najafgarh), it is found that in the following cases, Marriage Certificate was issued on the same day on receipt of application. But, additional fee of Rs. 10,000/- was not been charged as per stipulation in the para 10 of the order dated 21.04.2014, resulting loss of revenue to the tune of Rs. 1,20,200/- as per details given as under:

(SDM (Dwarka))

S.No.	No. and Date of Application	Date of deposit of Registration fee	Date of issue of Certificate of Marriage Registration	Amount charged	Amount required to be charged	Short Recovery of Registration fee
1.	17459 dated 02/05/2014	02/05/2014	02/05/2014	200/-	10,200/-	10,000/-
2.	17611 dated 29/05/2014	29/05/2014	29/05/2014	200/-	10,200/-	10,000/-
3.	17480 dated	06/05/2014	06/05/2014	200/-	10,200/-	10,000/-

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	06/05/2014					
4.	17527 dated 15/05/2014	15/05/2014	15/05/2014	200/-	10,200/-	10,000/-
TOTAL						40,000/-

SDM (Najafgarh)

P-9476 to
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S.No.	No. and Date of Application	Date of deposit of Registration fee	Date of issue of Certificate of Marriage Registration	Amount charged	Amount required to be charged	Short Recovery of Registration fee
1.	18317 dated 27/12/2014	27/12/2014	27/12/2014	200	10200	10000
2.	17987 dated 12/09/2014	12/09/2014	12/09/2014	200	10200	10000
3.	17946 dated 28/08/2014	28/08/2014	28/08/2014	200	10200	10000
4.	17896 dated 16/08/2014	16/08/2014	16/08/2014	200	10200	10000
5.	17617 dated 02/06/2014	02/06/2014	02/06/2014	200	10200	10000
6.	17612 dated 29/05/2014	29/05/2014	29/05/2014	200	10200	10000
7.	17615 dated 31/05/2014	31/05/2014	31/05/2014	200	10200	10000
8.	18390 dated 14/01/2015	14/01/2015	14/01/2015	10000	10200	200
9.	17820 dated 17/07/2014	17/07/2014	17/07/2014	200	10200	10000
TOTAL						80,200/-

It is important to mention here that in the above noted cases, date of purchase of e-stamp and date of issue of Marriage Certificate are also same. Appropriate steps be taken to recover short receipts of fee of marriage registration amounting to Rs. 1,30,300/- as detailed above under intimation to audit. In addition, all similar cases may also be reviewed at the district level and short recovery, is any may also be made under intimation to audit.

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Para No. 3: Irregular payment of LTC amounting to Rs. 1,46,370/-

(Ref. Audit Memo No. 18 dated 10.09.2015) P-681C

As per guidelines on Air Travel on LTC issued by Ministry of Finance, Govt. of India's O.M. No. 19024/1/2009-E.IV dated 16.09.2010, Air tickets may be purchased directly from Airlines (at Booking Counters/Website of Airlines) or by utilizing the services of Authorized Travel Agents viz. M/s Balmer Lawrie & Company, M/s Ashok Travels & Tours and IRCTC. It has again been reiterated vide DOPT OM No. 31011/7/2014-Estt.(A-IV) dated 28th November, 2014 and vide OM no. 31011/3/2014-Estt.(A-IV) dated 26th September, 2014 and OM No. F.No. 31011/3/2015-Estt. (A-IV) dated 1st April, 2015.

- P-61-63/c
1. On test audit of LTC claims in respect of Shri Lalit Kumar Sharma, Kanungo, it is revealed that he availed LTC from Delhi to Srinagar and back for self and for family members for the Block Year 2010-13 w.e.f. 17.06.14 to 22.06.14. He performed his outward journey by air by Air India and inward journey by Spicejet. He booked his air ticket through Katyayani Tours & Travel. His claim was admitted vide bill no. 475 dated 09.09.2014 for Rs. 73,360/-. Since he purchased air tickets from an un-authorized travel agent i.e. Katyayani Tours & Travel, therefore, reimbursement of LTC claim amounting to Rs. 73,360/- made to Sh. Lalit Kumar Sharma, Kanungo was irregular.

In view of the above, recovery amounting to Rs. 73,360/- may be made from Shri Lalit Kumar Sharma, Kanungo under intimation to audit.

- P-64-67/c
2. On test audit of LTC claims in respect of Shri Manish, Patwari, it is revealed that he availed LTC from Delhi to Srinagar and back for self and for family members for the Block Year 2010-13 w.e.f. 17.06.14 to 22.06.14. He performed his outward journey by air by Air India and inward journey by Spicejet. He booked his air ticket through Katyayani Tours & Travel. His claim was admitted vide bill no. 475 dated 09.09.2014 for Rs. 73,010/-. Since he purchased air tickets from an un-authorized travel agent i.e. Katyayani Tours & Travel, therefore, reimbursement of LTC claim amounting to Rs. 73,010/- made to Sh. Manish, Patwari was irregular.

In view of the above, recovery amounting to Rs. 73,010/- may be made from Shri Manish, Patwari under intimation to audit.

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Para No. 5: Overpayment of Pay and allowances amounting to Rs. 26,450/-

(Ref. Audit Memo No. 16 dated 10.09.2015) P-53-5/c

A. Irregular payment of pay and allowances on account of wrong pay fixation.

On scrutiny of Services books, the following discrepancies have been revealed:

1. On scrutiny of service book of Sh. Subhash Chand, Patwari, it revealed that the official was drawing pay @ Rs. 7340+2000 from 01.07.2007. At the time of annual increment on 01.07.2008 his pay has been increased to Rs. 7630+2000 instead of Rs. 7620+2000. As per GOI, MoF order dated 29/1/2009, it is clarified at point no. 4- that 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. In this case, 3% of Rs. 7340+2000/- comes to Rs. 280.20/-, hence Rs. 280/- will be added in Pay in the Pay Band and the pay should be increased at Rs. 7620+2000/-. The pay of the official should be fixed as under:

Period	Pay as per audit observation	Pay as recorded in the Service Book
01.07.2007	Rs. 7340+2000	Rs. 7340+2000
01.07.2008	Rs. 7620+2000	Rs. 7630+2000
01.07.2009	Rs. 7910+2000	Rs. 7920+2000
01.07.2010	Rs. 8210+2000	Rs. 8220+2000
01.07.2011	Rs. 8520+2000	Rs. 8530+2000
01.07.2012	Rs. 8840+2000	Rs. 8850+2000
01.07.2013	Rs. 9170+2000	Rs. 9180+2000
01.07.2014	Rs. 9510+2000	Rs. 9520+2000
01.07.2015	Rs. 9860+2000	Rs. 9870+2000

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The pay of the official shall be re-fixed as above and recovery of Rs. 1,830/- (Details given in the Annexure A) from 01.07.2008 to 31.08.2015 may be made from the official after due verification under intimation to Audit.

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2. On scrutiny of service book of Sh. Harish, Patwari, it revealed that the official was drawing pay @ Rs. 7350+2000 from 01.07.2006. At the time of annual increment on 01.07.2007 his pay has been increased to Rs. 7640+2000 instead of Rs. 7630+2000. As per GOI, MoF order dated 29/1/2009, it is clarified at point no. 4- that 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. In this case, 3% of Rs. 7350+2000/- comes to Rs. 280.50/-, hence Rs. 280/- will be added in Pay in the Pay Band and the pay should be increased at Rs. 7630+2000/-. The pay of the official should be fixed as under:

Period	Pay as per audit observation	Pay as recorded in the Service Book
01.07.2006	Rs. 7350+2000	Rs. 7350+2000
01.07.2007	Rs. 7630+2000	Rs. 7640+2000

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15.11.2007 (date of grant of ACP)	Rs. 7920+2400	Rs. 7930+2400
01.07.2008	Rs. 8230+2400	Rs. 8240+2400
01.07.2009	Rs. 8550+2400	Rs. 8560+2400
01.07.2010	Rs. 8870+2400	Rs. 8880+2400
01.07.2011	Rs. 9220+2400	Rs. 9230+2400
01.07.2012	Rs. 9570+2400	Rs. 9580+2400
01.07.2013	Rs. 9930+2400	Rs. 9940+2400
01.07.2014	Rs. 10300+2400	Rs. 10310+2400
01.07.2015	Rs. 10690+2400	Rs. 10700+2400

The pay of the official shall be re-fixed as above and recovery of Rs. 2,045/- (Details given in Annexure B) from 01.07.2007 to 31.08.2015 may be made from the official after due verification under intimation to Audit. — P-35-47/c

B. Special Pay to Patwari/Kanungo without orders amounting to Rs. 22,575/-
(Ref. Audit Memo No. 13 dt 10/09/15) P-29/c

During test check of PBR, it has been observed that Partiwari/Kanungo working in the District are being paid special pay @ Rs. 125 p.m. in their monthly salary bills. However, no orders for grant of Special pay to Patwari/Kanungo were made available by the Department. Further, Delhi Gazette Notification No. 147 dated 17.11.2014 issuing amended RRs to the post of Patwari in Revenue Department did not mention about payment of any special pay to Patwari. Accordingly, payment of Special Pay even after implementation of 6th Pay Commission and without any special orders is worked out as under:

p.155-159/c

S.No.	Name	Designation	Amount of Special Pay paid during 2014-15	Amount Recoverable
1.	Sh. Rajesh Sharma	Patwari	1500/-	1500/-
2.	Sh. M.N. Sharma	Patwari	1500/-	1500/-
3.	Sh. Krishan Beer	Patwari	1500/-	1500/-
4.	Sh. Manish	Patwari	1500/-	1500/-
5.	Sh. Mukesh Sharma	Patwari	1500/-	1500/-
6.	Sh. Subhash Chand	Patwari	1500/-	1500/-
7.	Sh. Bijender Singh	Patwari	1500/-	1500/-
8.	Sh. Hari Om	Patwari	1500/-	1500/-
9.	Sh. Om Bir	Kanungo	1500/-	1500/-
10.	Sh. Prem Singh Rana	Patwari	825/- (for 7 months)	825/-
11.	Sh. Raj Kumar	Kanungo	1500/-	1500/-
12.	Sh. Bimal Rai	Kanungo	1500/-	1500/-

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13.	Sh. Ranbir Singh	Kanungo	1500/-	1500/-
14.	Sh. Deepak Suri	Kanungo	1500/-	1500/-
15.	Sh. Ashok Kumar	Kanungo	1500/-	1500/-
16.	Sh. Giriraj Singh	Patwari	750/- for 6 months)	750/-

Recovery amounting to Rs. 22,575/- towards payment of Special Pay to Patwari/Kanungo during the year 2014-15 as detailed above may be made after due verification and under intimation to audit.

In addition to the above, recovery from April, 2015 onwards and special pay paid during previous years w.e.f. 01.01.2006 may also be made after due verification and under intimation to audit.

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Para No. 6: Irregularities in implementing "My Delhi I Care Fund" scheme
(Ref. Audit Memo No. 17 dated 10.09.2015, 10 dated 07.09.2015, 26 dated 15.09.2015)

'My Delhi I Care Fund' has been created with the Deputy Commissioners (Revenue) of eleven districts to enable the citizens to participate in upkeep and protection of their own habitat through partnership with the Government. To assess the physical and financial progress and effective implementation of the 'My Delhi I Care' Scheme, department was asked to provide following information vide audit memo no. 10 dated 07.09.2015.

1. List of works for which administrative approval/expenditure sanction has been issued under "My Delhi I Care" scheme. Date of issue of sanction, Name of work, amount of sanction, completion period.
2. Year wise (for the year 2012-13, 2013-14 and 2014-15) Sub division wise sanction of work alongwith amount of sanction be furnished.
3. Current status of each work to be executed by the I & F C Department/implementing agency.
4. Core Committee reports which was required to be submitted to DC about progress of work.
5. Implementing agency report on physical and financial progress in respect of each work for the awarded work during the year 2012-13, 2013-14 and 2014-15.
6. Photograph/videography of each work substantiate status of work (before, during execution and after completion).
7. Completion certificates of the work completed.

In response, Department did not provide aforesaid information, instead SDM (Kapashera) and SDM (Dwarka) produced 79 files containing proposal and sanction order to accord A/A and E/S to execute works from the implementing agency i.e. I & F C Department. On scrutiny of records made available, following irregularities have been observed:

1. On scrutiny of file no. F.4 (102)/DCSW/SDM/KH/2014, it was revealed that Executive Engineer, I&FC Department vide its letter no. F.23(4)/ABCD/2014-15/2681 dated 18.07.2014 informed that works against 16 sanctions which were issued in the financial year 2013-14 amounting to Rs. 133.89 lakh could not be completed during 2013-14 and requested to revalidate the same for the financial year 2014-15. The Department vide its letter no. F.4(102)/SDM(KH)/SW/2014/27948 dated 07.08.2014 informed the I&FC Department to justify the funds details and why the fund has not been utilized for the period 2013-14. No reply was furnished by the I&FC Department, on the other hand sanctions were not revalidated for the year 2014-15. It is not known

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as to how the work would be completed in the given circumstances despite issuance of sanctions.

2. Sanction order no. F.4(102)/SDM/KH/Bhagidari/SW/2015/10747 dated 24.03.2015 for release of funds amounting to Rs. 1,03,48,810/- was also issued to I&FC Department for execution of work under My Delhi I Care Scheme for 23 works. Consolidated list of works for the sanctions/funds released to the implementing agencies stating current status of each work be furnished and wherever, work is not completed despite release of funds, appropriate action be initiated. Action taken report be furnished to audit.
3. On scrutiny of files relating to My Delhi I Care (Plan) Scheme submitted by the SDM (Najafgarh) , it has been observed that A/A and E/S to the tune of 20,29,738/- has been conveyed to the PWD to execute 18 works and an amount of Rs. 17,62,423/- has been placed at the disposal of I&FC Department for payment of pending liabilities in respect of two works. On examination of all files, it revealed that completion period ranged between 30 days to 90 days to execute the work. In this regard, current status of these work, completion certificate, utilization certificate etc. have not been provided.
4. While preparing the estimates for the works by the assets owning/implementing agencies, certificate stating that the work recommended are not being taken up under any other discretionary/plan/non plan fund, has not been recorded in any case. Department may obtain this certificate in all previous cases from the implementing agency in order to avoid duplicity of work under intimation to audit.
5. As per guidelines at para 3.8 "the works/activities for which technical and administrative sanctions have been given, should be completed within a time frame of 90 days as the jobs/activities are of minor nature and undue delay should be curbed". But nothing has been mentioned in any file regarding current status of the work.
6. No record was found in the files to establish that SDMs physically verified the quality and quantity of the work and physical monitoring was done by the members of the Core Committee.
7. As per amendment no. 8 of guidelines for taking up schemes from "My Delhi I Care Fund" issued by Additional Secretary (Bhagidari) vide letter no. F. AS/CM/Bhagidari/2012-13/3388-3408 dated 27.07.2012 "Photography and videography of status of work (before, during execution and after completion) should be made mandatory" but in no file evidence of photography and videography of status of work was found, which is violation of the guidelines of the scheme.
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8. In cases where work has been completed, balance amount alongwith Utilization Certificate was not received from the implementing agency. Department may do the needful in the regard under intimation to audit.

In view of the above, Department review and monitor the works for which funds have been placed at the disposal of the implementing agencies. It may be ensured that all guidelines issued by the Government from time to time are fully complied with. Information as asked for may be furnished and complete status of each work may also be intimated to audit.

Sh. Harish, Patwardi

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 Page No 05

period	Due				Drawn				Difference						
	pay in the Pay Band	grade pay	TOTAL PAY +GR.PAY	DA	MRA	Total	pay in the Pay Band	grade pay	TOTAL PAY +GR. APY	DA	HRA	Total	TOTAL PAY	DA	HRA
Jul-06	7350	2000	9350	187	2805	12342	7350	2000	9350	187	2805	12342	0	0	0
Aug-06	7350	2000	9350	187	2805	12342	7350	2000	9350	187	2805	12342	0	0	0
Sep-06	7350	2000	9350	187	2805	12342	7350	2000	9350	187	2805	12342	0	0	0
Oct-06	7350	2000	9350	187	2805	12342	7350	2000	9350	187	2805	12342	0	0	0
Nov-06	7350	2000	9350	187	2805	12342	7350	2000	9350	187	2805	12342	0	0	0
Dec-06	7350	2000	9350	187	2805	12342	7350	2000	9350	187	2805	12342	0	0	0
Jan-07	7350	2000	9350	187	2805	12342	7350	2000	9350	187	2805	12342	0	0	0
Feb-07	7350	2000	9350	187	2805	12342	7350	2000	9350	187	2805	12342	0	0	0
Mar-07	7350	2000	9350	187	2805	12342	7350	2000	9350	187	2805	12342	0	0	0
Apr-07	7350	2000	9350	187	2805	12342	7350	2000	9350	187	2805	12342	0	0	0
May-07	7350	2000	9350	187	2805	12342	7350	2000	9350	187	2805	12342	0	0	0
Jun-07	7350	2000	9350	187	2805	12342	7350	2000	9350	187	2805	12342	0	0	0
Jul-07	7350	2000	9350	187	2805	12342	7350	2000	9350	187	2805	12342	0	0	0
Aug-07	7350	2000	9350	187	2805	12342	7350	2000	9350	187	2805	12342	0	0	0
Sep-07	7350	2000	9350	187	2805	12342	7350	2000	9350	187	2805	12342	0	0	0
Oct-07	7350	2000	9350	187	2805	12342	7350	2000	9350	187	2805	12342	0	0	0
Nov-07	7350	2000	9350	187	2805	12342	7350	2000	9350	187	2805	12342	0	0	0
Dec-07	7350	2000	9350	187	2805	12342	7350	2000	9350	187	2805	12342	0	0	0
Jan-08	7350	2000	9350	187	2805	12342	7350	2000	9350	187	2805	12342	0	0	0
Feb-08	7350	2000	9350	187	2805	12342	7350	2000	9350	187	2805	12342	0	0	0
Mar-08	7350	2000	9350	187	2805	12342	7350	2000	9350	187	2805	12342	0	0	0
Apr-08	7350	2000	9350	187	2805	12342	7350	2000	9350	187	2805	12342	0	0	0
May-08	7350	2000	9350	187	2805	12342	7350	2000	9350	187	2805	12342	0	0	0
Jun-08	7350	2000	9350	187	2805	12342	7350	2000	9350	187	2805	12342	0	0	0
Jul-08	7350	2000	9350	187	2805	12342	7350	2000	9350	187	2805	12342	0	0	0
Aug-08	7350	2000	9350	187	2805	12342	7350	2000	9350	187	2805	12342	0	0	0
Sep-08	7350	2000	9350	187	2805	12342	7350	2000	9350	187	2805	12342	0	0	0
Oct-08	7350	2000	9350	187	2805	12342	7350	2000	9350	187	2805	12342	0	0	0
Nov-08	7350	2000	9350	187	2805	12342	7350	2000	9350	187	2805	12342	0	0	0
Dec-08	7350	2000	9350	187	2805	12342	7350	2000	9350	187	2805	12342	0	0	0

Sh. Subhash Chand, Patwari

period	Dues				Drawn				Difference						
	pay in the Pay band	grade pay	TOTAL PAY +GR. PAY	DA	HRA	Total	pay in the Pay Band	grade pay	TOTAL PAY +GR. PAY	DA	HRA	Total	TOTAL PAY	DA	HRA
Jul-06				0	0	0				0	0	0	0	0	0
Aug-06				0	0	0				0	0	0	0	0	0
Sep-06				0	0	0				0	0	0	0	0	0
Oct-06				0	0	0				0	0	0	0	0	0
Nov-06				0	0	0				0	0	0	0	0	0
Dec-06				0	0	0				0	0	0	0	0	0
Jan-07				0	0	0				0	0	0	0	0	0
Feb-07				0	0	0				0	0	0	0	0	0
Mar-07				0	0	0				0	0	0	0	0	0
Apr-07				0	0	0				0	0	0	0	0	0
May-07				0	0	0				0	0	0	0	0	0
Jun-07				0	0	0				0	0	0	0	0	0
Jul-07	7940	2000	9940	841	2802	12983	7950	2000	9950	842	2805	12997	-14	-10	-3
Aug-07	7940	2000	9940	841	2802	12983	7950	2000	9950	842	2805	12997	-14	-10	-3
Sep-07	7940	2000	9940	841	2802	12983	7950	2000	9950	842	2805	12997	-14	-10	-3
Oct-07	7940	2000	9940	841	2802	12983	7950	2000	9950	842	2805	12997	-14	-10	-3
Nov-07	7940	2000	9940	841	2802	12983	7950	2000	9950	842	2805	12997	-14	-10	-3
Dec-07	7940	2000	9940	841	2802	12983	7950	2000	9950	842	2805	12997	-14	-10	-3
Jan-08	7940	2000	9940	841	2802	12983	7950	2000	9950	842	2805	12997	-14	-10	-3
Feb-08	7940	2000	9940	841	2802	12983	7950	2000	9950	842	2805	12997	-14	-10	-3
Mar-08	7940	2000	9940	841	2802	12983	7950	2000	9950	842	2805	12997	-14	-10	-3
Apr-08	7940	2000	9940	841	2802	12983	7950	2000	9950	842	2805	12997	-14	-10	-3
May-08	7940	2000	9940	841	2802	12983	7950	2000	9950	842	2805	12997	-14	-10	-3
Jun-08	7940	2000	9940	841	2802	12983	7950	2000	9950	842	2805	12997	-14	-10	-3
Jul-08	7940	2000	9940	841	2802	12983	7950	2000	9950	842	2805	12997	-14	-10	-3
Aug-08	7940	2000	9940	841	2802	12983	7950	2000	9950	842	2805	12997	-14	-10	-3
Sep-08	7940	2000	9940	841	2802	12983	7950	2000	9950	842	2805	12997	-14	-10	-3
Oct-08	7940	2000	9940	841	2802	12983	7950	2000	9950	842	2805	12997	-14	-10	-3
Nov-08	7940	2000	9940	841	2802	12983	7950	2000	9950	842	2805	12997	-14	-10	-3
Dec-08	7940	2000	9940	841	2802	12983	7950	2000	9950	842	2805	12997	-14	-10	-3
Jan-09	7940	2000	9940	841	2802	12983	7950	2000	9950	842	2805	12997	-14	-10	-3
Feb-09	7940	2000	9940	841	2802	12983	7950	2000	9950	842	2805	12997	-14	-10	-3
Mar-09	7940	2000	9940	841	2802	12983	7950	2000	9950	842	2805	12997	-14	-10	-3
Apr-09	7940	2000	9940	841	2802	12983	7950	2000	9950	842	2805	12997	-14	-10	-3
May-09	7940	2000	9940	841	2802	12983	7950	2000	9950	842	2805	12997	-14	-10	-3
Jun-09	7940	2000	9940	841	2802	12983	7950	2000	9950	842	2805	12997	-14	-10	-3
Jul-09	7940	2000	9940	841	2802	12983	7950	2000	9950	842	2805	12997	-14	-10	-3
Aug-09	7940	2000	9940	841	2802	12983	7950	2000	9950	842	2805	12997	-14	-10	-3
Sep-09	7940	2000	9940	841	2802	12983	7950	2000	9950	842	2805	12997	-14	-10	-3
Oct-09	7940	2000	9940	841	2802	12983	7950	2000	9950	842	2805	12997	-14	-10	-3
Nov-09	7940	2000	9940	841	2802	12983	7950	2000	9950	842	2805	12997	-14	-10	-3
Dec-09	7940	2000	9940	841	2802	12983	7950	2000	9950	842	2805	12997	-14	-10	-3
Jan-10	7940	2000	9940	841	2802	12983	7950	2000	9950	842	2805	12997	-14	-10	-3
Feb-10	7940	2000	9940	841	2802	12983	7950	2000	9950	842	2805	12997	-14	-10	-3
Mar-10	7940	2000	9940	841	2802	12983	7950	2000	9950	842	2805	12997	-14	-10	-3
Apr-10	7940	2000	9940	841	2802	12983	7950	2000	9950	842	2805	12997	-14	-10	-3
May-10	7940	2000	9940	841	2802	12983	7950	2000	9950	842	2805	12997	-14	-10	-3
Jun-10	7940	2000	9940	841	2802	12983	7950	2000	9950	842	2805	12997	-14	-10	-3
Jul-10	7940	2000	9940	841	2802	12983	7950	2000	9950	842	2805	12997	-14	-10	-3
Aug-10	7940	2000	9940	841	2802	12983	7950	2000	9950	842	2805	12997	-14	-10	-3
Sep-10	7940	2000	9940	841	2802	12983	7950	2000	9950	842	2805	12997	-14	-10	-3
Oct-10	7940	2000	9940	841	2802	12983	7950	2000	9950	842	2805	12997	-14	-10	-3
Nov-10	7940	2000	9940	841	2802	12983	7950	2000	9950	842	2805	12997	-14	-10	-3
Dec-10	7940	2000	9940	841	2802	12983	7950	2000	9950	842	2805	12997	-14	-10	-3

Annexure to para M-0532/c
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Sep-13	9170	2000	11170	10053	3351	24574	9180	2000	11180	10062	3354	24596	-22	-10	-9	-3	-22
Oct-13	9170	2000	11170	10053	3351	24574	9180	2000	11180	10062	3354	24596	-22	-10	-9	-3	-22
Nov-13	9170	2000	11170	10053	3351	24574	9180	2000	11180	10062	3354	24596	-22	-10	-9	-3	-22
Dec-13	9170	2000	11170	10053	3351	24574	9180	2000	11180	10062	3354	24596	-22	-10	-9	-3	-22
Jan-14	9170	2000	11170	10053	3351	24574	9180	2000	11180	10062	3354	24596	-22	-10	-9	-3	-22
Feb-14	9170	2000	11170	10053	3351	24574	9180	2000	11180	10062	3354	24596	-22	-10	-9	-3	-22
Mar-14	9170	2000	11170	10053	3351	24574	9180	2000	11180	10062	3354	24596	-22	-10	-9	-3	-22
Apr-14	9170	2000	11170	10053	3351	24574	9180	2000	11180	10062	3354	24596	-22	-10	-9	-3	-22
May-14	9170	2000	11170	10053	3351	24574	9180	2000	11180	10062	3354	24596	-22	-10	-9	-3	-22
Jun-14	9170	2000	11170	10053	3351	24574	9180	2000	11180	10062	3354	24596	-22	-10	-9	-3	-22
Jul-14	9510	2000	11510	12316	3453	27279	9520	2000	11520	12326	3456	27302	-28	-10	-10	-3	-23
Aug-14	9510	2000	11510	12316	3453	27279	9520	2000	11520	12326	3456	27302	-28	-10	-10	-3	-23
Sep-14	9510	2000	11510	12316	3453	27279	9520	2000	11520	12326	3456	27302	-28	-10	-10	-3	-23
Oct-14	9510	2000	11510	12316	3453	27279	9520	2000	11520	12326	3456	27302	-28	-10	-10	-3	-23
Nov-14	9510	2000	11510	12316	3453	27279	9520	2000	11520	12326	3456	27302	-28	-10	-10	-3	-23
Dec-14	9510	2000	11510	12316	3453	27279	9520	2000	11520	12326	3456	27302	-28	-10	-10	-3	-23
Jan-15	9510	2000	11510	12316	3453	27279	9520	2000	11520	12326	3456	27302	-28	-10	-10	-3	-23
Feb-15	9510	2000	11510	12316	3453	27279	9520	2000	11520	12326	3456	27302	-28	-10	-10	-3	-23
Mar-15	9510	2000	11510	12316	3453	27279	9520	2000	11520	12326	3456	27302	-28	-10	-10	-3	-23
Apr-15	9510	2000	11510	12316	3453	27279	9520	2000	11520	12326	3456	27302	-28	-10	-10	-3	-23
May-15	9510	2000	11510	12316	3453	27279	9520	2000	11520	12326	3456	27302	-28	-10	-10	-3	-23
Jun-15	9510	2000	11510	12316	3453	27279	9520	2000	11520	12326	3456	27302	-28	-10	-10	-3	-23
Jul-15	9510	2000	11510	12316	3453	27279	9520	2000	11520	12326	3456	27302	-28	-10	-10	-3	-23
Aug-15	9510	2000	11510	12316	3453	27279	9520	2000	11520	12326	3456	27302	-28	-10	-10	-3	-23
Total	825760	196000	1021760	611950	308940	1889463	826740	196000	1022160	612516	309642	1941398	-1830	-680	-555	-284	-1830

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PART-II

CURRENT AUDIT REPORT (2015-2017)

Para No. I

Sub:- Short recovery of subscription towards DGEHS amounting to Rs. 6300/-
(Audit Memo No. 6 dated 12/6/2017)

The rate of subscription towards DGEHS has been revised w.e.f. 01.08.2010 vide Dte. of Health Services OM No. F.25 (III)/DGEHS/09/38850-55 dated 28.07.2010 and subsequent clarification vide letter No. 44413-18 dated 20.08.2010. The revised rates are shown below:

Grade Pay to the beneficiary	Subscription under DGEHS
Rs. 1650	Rs. 50
Rs. 1800, 1900, 2000, 2400 and 2800	Rs. 125
Rs. 4200	Rs. 225
Rs. 4600, 4800, 5400 and 6600	Rs. 325
Rs. 7600 and above	Rs. 500

On scrutiny of Pay Bill Registers, it revealed that short recovery of subscription of DGEHS has been made in respect of following employees for the below mentioned period

Sr. No	Name of the Employee	Grade pay	Period	Amount due	Amount recovered	Amount of short recovery
1.	Sh. Ashwani Kumar, Naib Tehsildar	4800	May 2015 to March 2016 (11 months)	325	225	100*11=11 Pending
2.	Sh. Amar Nath Naib Tehsildar	4600	June 2015 to May 2017 (24 months)	325	225	100*24=24 Recovery 225*24=5400 225*24=5400
3.	Sh. Sujeet Kumar Steno, Grade-II	4600	Oct. 2015 to Dec. 2015 (3 months)	325	225	100*3=300 225*3=675 D.O.s changed
4.	Timothius Lakra Kanungo	4600	May 2015 to May 2017 (25 months)	325	225	100*25=2500 225*25=5625 Dy. K. V. Chandra
				Total	2100	Rs. 6300

The aforesaid short recovery of subscription towards DGEHS amounting to Rs. 6300/- may be made from the concerned employees and compliance may be shown to audit. Further recovery of DGHS subscription from the enhanced rate be made from the

Full Rec

month of July 2017 onward. Similar other cases of short recovery of subscription towards DGEHS in respect of other employees may be reviewed and short recovery, if any be recovered under intimation to audit.

Para No.2 (3)

Sub: Irregular payment amounting to Rs. 4,20,000/- to Kashmiri Migrants (Audit Memo No. 7 dated 12/6/2017)

Cash relief to Kashmiri Migrants in Delhi is being paid as decided by Government of India, Ministry of home affairs, Department of J & K Affairs. It was being paid to the J & K Migrants @ Rs. 1000/- per head per month subject to a ceiling of Rs. 4000/- per month per family of four or more members. This rate has been enhanced to Rs. 1250/- head per month subject to a ceiling of Rs 5000/- per month per family w.e.f. 01/07/2010. At present the relief to Kashmiri Migrants in Delhi w.e.f. 01/05/2015 is Rs. 2500/- per head per month subject to a ceiling of Rs. 10000/- per month per family of four or more members. On scrutiny of affidavits submitted by J & K Migrants to claim cash relief and concerned payment bills, following irregularities have been observed.

1. The cash relief is allowed only for those Kashmiri migrants whose names were initially registered with the then Delhi Admn. No member can be added for the purpose of granting of benefit of cash relief. Family details at the time of registration as given in the affidavits which were submitted by Kashmiri Migrants and family details as given in the identity card issued at the time of registration by the Government is compared. On test check of live certificate of Kashmiri Migrants in r/o Distt. South West for the period 2016-17, it has been found that in some cases the payment has been made to the persons who were not eligible for relief as they were not registered at the time of registration. Detail is given as under:-

S. No.	Name of head of family	Regn. No.	No. of family members to whom payment was made	No. and name of family members eligible for payment	No. of family members to whom payment made in excess	Period	Rate per month	Amount of over payment
1	Sh. Anil Kr. Kaul	658	4	2	2	2015-16 2016-17	2500/- P.M.	120000
2	Smt. Updesh	8696	4	3	1	2015-16 2016-17	2500/- P.M.	60,000

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3	Sh. Vinod Kumar Khudda	3977	4	2	2	2015-16 2016-17	2500/ P.M	120000
4	Smt. Ratni Sapru	18290	4	2	2	2015-16 2016-17	2500/ P.M	120000
	Total							4,20,000

As payment was made to Kashmiri Migrants who were not registered/mentioned in the identity card issued by the Office of the Deputy Commissioner (Delhi) at the time of registration, therefore, payment made to them is irregular. Hence, recovery of the overpayment of relief to above mentioned Kashmiri Migrants be made and their cash relief may be revised and other similar cases may also be reviewed at department level under intimation to audit. Recovery of overpayment for the period prior to June 2017 may also be worked out at District level and recovery may be affected under intimation to audit.

(2) There are number of cases in which copy of registration card is not available with the affidavit to check the authenticity and correctness of family members for whom payment is being made. So, audit is unable to comment on the correctness and authenticity in such cases. Details of some of such cases is given as under:-

Sr. No.	Name of the head of family Sh./Smt./Ms.	Registration No.
1	Sh. Bhushan Lal Bhat	204
2	Sh. Kashmiri Lal Matto	406
3	Sh. Dinesh Pandita	9486
4	Sh. Ramesh Kumar Pandita	12448
5	Smt. Somawati Khazanchi	18973
6	Smt. Rita Kumari	19075
7	Radha Krishan	19076
8	Usha Langoo	18698

Department may re-check their family details with the available record and discrepancies if any is found appropriate steps as deemed fit be taken under intimation to audit.

PARA NO. 3 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) Short term & Long term advance register
- (2) Land & Acquisition Branch Award records
- (3) LTC bills for the year 2008-12

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	1097	29.1.2016	OS(CTB)	POL	187,780
	1131	1.2.2016	OS(CTB)	Purchase of Car	668,652
	1261	17.3.2016	OS(CTB)	Pol	110,000
	1307	30.3.2016	DPO (DDMA)	Pull	20,000
2016-17	747	19.12.2016	OS(CTB)	Purchase of Scanner from ICSIL	222,794
2017-18	497	18.9.2017	SDM (CTB)	MTNL	84,876
	738	4.12.2017	CTB(SW)	POL	155,347
	844	22.12.2017	OS (CTB)	POL	155,898
	948	1.2.2018	OS (CTB)	Inspection Fees	12,500
	64	26.2.2018	OS (CTB)	POI	190,796
			Total		74,07,885

Necessary steps should be taken to get the adjustment of these outstanding balances under intimation to audit.

Para 02 (Ref. Memo No. 14 dt. 4.9.2018)

Sub: **Non-completion of work under MLALAD Work and irregularities thereof.**

During the course of audit it has been observed that following sanctions have been issued under MLALAD scheme but Status of work is not available.

1. **Sanction Order No. F.SDM(HQ)/MLALAD/2017-18/1884 dated 8.9.2017 issued in favour of Executive Engineer, CD-I. I& FC Department, Basaidarapur, New Delhi for Rs.26,51,000-00 Construction of Streets and drains at Nai Mohalla at village Mahipalpur in Bijwasan Constituency (AC-36):**

- Rs.13,25,500-00 has been issued as 50% advance for the work vide cheque No. 289768 & 289769 dated 12.9.2017 for Rs.10,00,000-00 and Rs.3,25,500-00 to EE, CD-I.
- As per Sl. No.5 of the terms & conditions of the sanction order the implementing agency will ensure that the work is started at the site within 45 days of receipt of sanction order but no such information is available in the file to see that the work has been started or completed as on date or not. **More than one year has been passed but documentation relating to award of work etc is not available in file.**
- Sl. No. 17 of the terms & conditions of the sanction order, the progress of work will be monitored by DUDA south-west, both in physical and financial terms on monthly basis furnished by executing agency and reports furnished to UD Department and Planning Department on quarterly basis but **no such monitoring reports have been noticed in the file.**

No correspondence have been made from the DM Office in this regard has been seen in the file.

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2. **Sanction Order No. F/SDM(HQ)/(SW)/MLALAD/2017/1510 dated 818.7.2017 issued in favour of Executive Engineer, CD-I. I& FC Department, Basaidarapur, New Delhi for Rs.34,24,000-00 for providing and fixing of open GYM equipment at park Nagarvan Park, Pocket-A in Dwarka Constituency (AC-33):**

- Rs.17,12,000-00 has been issued as 50% advance for the work vide cheque No. 290073 & 29074 dated 19.7.2017 for Rs.17,12,000-00 to EE, CD-I.
- As per Sl. No.5 of the terms & conditions of the sanction order the implementing agency will ensure that the work is started at the site within 45 days of receipt of sanction order but no such information is available in the file to see that the work has been started or completed as on date or not.
- As per available letter of Executive Engineer , CD-I bearing number F.22(76)/2017-18 /ABCD-I/1665 dated 7.6.2018, the award work has been cancelled under clause-3(A) of the agreement but the amount of advance has yet to be returned by the Executive Engineer, CD-I.
- **The Department must pursue the matter with The EE, CD-I on priority basis.**

3. **Sanction Order No. F.SDM(HQ)(SW)/MLALAD/2017-18/1705 dated 23.8.2017 issued in favour of Executive Engineer, CD-I. I& FC Department, Basaidarapur, New Delhi for Rs.14,42,000-00 for Providing and fixing 200 Nos. stainless steel dustbin for Sector-7 / Sector-1 and Sector-6 Dwarka in Palam Constituency (AC-37):**

- Rs.7,21,000-00 has been issued as 50% advance for the work vide cheque No. 289695 dated 28.8.2017 to EE, CD-I.
 - As per Sl. No.5 of the terms & conditions of the sanction order the implementing agency will ensure that the work is started at the site within 45 days of receipt of sanction order but no such information is available in the file to see that the work has been started or completed as on date or not. **More than one year has been passed but documentation relating to award of work etc is not available in file.**
 - Sl. No. 17 of the terms & conditions of the sanction order, the progress of work will be monitored by DUDA south-west, both in physical and financial terms on monthly basis furnished by executing agency and reports furnished to UD Department and Planning Department on quarterly basis but **no such monitoring reports have been noticed in the file.**
 - No correspondence have been made from the DM Office in this regard has been seen in the file.
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4. **Sanction Order No. F.SDM(HQ)(SW)/MLALAD/2017-18/2142 dated 10.10.2017 issued in favour of DGM (O&M), Div. JFP, BSES, Rajdhani Powers Limited, Najafgarh, New Delhi for Rs.19,83,884-00 for laying of LT O/H feeding circuit in various areas, Jafferpur in the Constituency of Shri Kailash Gahlot, MLA:**

- Rs.14,87,913-00 has been issued as 75% advance for the work through RTGS on 10.10.2017 to BSES..
- As per Sl. No.5 of the terms & conditions of the sanction order the implementing agency will ensure that the work is started at the site within 45 days of receipt of sanction order but no such information is available in the file to see that the work has been started or completed as on date or not. **More than one year has been passed but documentation relating to award of work etc is not available in file.**
- Sl. No. 17 of the terms & conditions of the sanction order, the progress of work will be monitored by DUDA south-west, both in physical and financial terms on monthly basis furnished by executing agency and reports furnished to UD Department and Planning Department on quarterly basis but **no such monitoring reports have been noticed in the file.**
- No correspondence have been made from the DM Office in this regard has been seen in the file.

5. **Sanction Order No. F.SDM(HQ)(SW)/MLALAD/2017-18/2144 dated 10.10.2017 issued in favour of DGM (O&M), Div. JFP, BSES, Rajdhani Powers Limited, Najafgarh, New Delhi for Rs.19,83,884-00 for laying of LT O/H feeding circuit in various areas, in the Constituency of Shri Kailash Gahlot, MLA:**

- Rs.14,87,913-00 has been issued as 75% advance for the work through RTGS on 10.10.2017 to BSES..
- As per Sl. No.5 of the terms & conditions of the sanction order the implementing agency will ensure that the work is started at the site within 45 days of receipt of sanction order but no such information is available in the file to see that the work has been started or completed as on date or not. **More than one year has been passed but documentation relating to award of work etc is not available in file.**
- Sl. No. 17 of the terms & conditions of the sanction order, the progress of work will be monitored by DUDA south-west, both in physical and financial terms on monthly basis furnished by executing agency and reports furnished to UD Department and Planning Department on quarterly basis but **no such monitoring reports have been noticed in the file.**
- No correspondence have been made from the DM Office in this regard has been seen in the file.

The Department has to review and monitor the works for which funds have been placed at the disposal of the implementing agencies. The completion status of the above work as on date may be elucidated to the audit.

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Sub: Maintenance of Land Acquisition Record (South-West).

On scrutiny of the records provided by the LAC Branch of DM(SW) it has been observed that:

1. A Current Account No. 10945761274 in State bank of India, Tis Hazari, Tis Hazari Court Complex, Delhi is being maintained by the DM(SW) office for receiving money from the different Land Acquiring Authority / Department viz. Land & Building Department, DDA, NHAI etc. and issuance of compensation to the land owner on acquiring their land. An amount **Rs. 30.62 crores** is lying in the above current bank account. There is no detail available with the department of the above amount lying in the Bank.
2. As per the Cash Book and bank Statement of the above account following attachment have been made by the Hon'ble Court during the year 2017-18 as under:

DATE	AMOUNT(Rs.)	DATE	AMOUNT(Rs.)
24.4.2017	1,214,226.00	1.12.2017	17,142,310.00
15.6.2017	8,792,893.00	5.12.2017	12,339,544.00
18.7.2017	2,751,616.00	16.12.2017	16,415,619.00
1.8.2017	6,284,541.00	26.12.2017	11,996,235.00
3.8.2017	9,564,414.00	1.1.2018	2,562,353.00
7.8.2017	456,250.00	3.1.2018	8,996,897.00
9.8.2017	15,944,421.00	5.1.2018	8,790,548.00
28.8.2017	47,456,084.00	12.1.2018	10,392,422.00
12.9.2017	3,050,244.00	17.1.2018	13,099,339.00
13.9.2017	7,351,311.00	20.1.2018	7,989,313.00
26.9.2017	8,025,841.00	1.2.2018	4,074,950.00
27.9.2017	7,867,785.00	8.2.2018	13,370,625.00
28.9.2017	1,873,019.00	13.2.2018	9,565,681.00
30.10.2017	1,846,660.00	14.2.2018	24,020,581.00
2.11.2017	100,000.00	22.2.2018	9,950,269.00
18.11.2017	5,588,688.00	1.3.2018	26,276,189.00
		22.3.2018	11,295,237.00
Total	128,167,993.00	Total	208,278,112.00
	Grand Total		336,446,105.00

No details have readily been available with the Department which is required to be reconciled under intimation to audit. Further, total number of land acquisition cases pending for settlement as on date has also not been provided.

3. On test check of award files it has been observed that due to delay in award letter, a huge amount as interest @15% is being paid to the beneficiaries which can be avoided to process the case in time. E.g. In the case of Hari Chand & Ors (a total number of 09 interested parties) filed a Writ Petition before Hon'ble High Court in WP(C) No.4672/2014. The case decided on 09.12.2014 wherein Hon'ble High Court disposed off

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the above mentioned Writ Petition with direction that the concerned Land Acquisition Collector (LAC) shall pass a supplementary award within eight weeks from the date of judgment. However no such supplementary award was passed by the LAC (SW).

Thereafter on Contempt filed by the Petitioner in above WP(C) which was numbered as Cont. Case (C) No. 958/2015. The Hon'ble High Court in its order dated 11.12.2015 directed that if supplementary award is not passed before the next hearing date i.e. 19.04.2016, the LAC shall remain personally present in the court on the next hearing date i.e. 19.04.2016.

The LAC (SW) passed the supplementary award order on 08.04.2016 and the interest @ 15% has been paid to all petitioners (9) upto the date of award of supplementary orders i.e. upto 07.04.2016 for Rs.18,88,921.00 (for the period from 24.10.2003 to 07.04.2016 for 4548 days). If this supplementary award order passed within time after Hon'ble High Court judgment dated 09.12.2014, we can save the interest payment for 471 days (09.12.2014 to 07.04.2016) which comes to Rs.1,94,999.00.

If this type of delay had been occurred in issue of supplementary award orders in other cases of Land Acquisition, it might be possible that the department had paid the Interest amount in millions of rupees, which can be avoided and saved.

4. No reconciliation of compensation amount claim from DDA / L&B Deptt. and other authorities has been maintained by the department, which needs to be maintained properly.
5. Since the commercial cash book / bank book is maintained for the above current account, it is suggested that a Ledger Accounts may also be maintained for each Land Acquisition cases (Bhoomidhar) which will help the department to monitor the payment to the beneficiary on each occasion i.e. initial compensation and supplementary compensation and TDS deducted on the payment of compensation.

The department must take the necessary steps to streamline the Land Acquisition Record under intimation to audit.

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Para 05

Non-Production of Records. (Ref. Audit Para No. 3 (2015-17))

Following records have not been provided to audit pertains to the para 3 of audit period 2015-17:

1. Land Acquisition Branch Records.
2. LTC Bills for the year 2008-12
3. File pertains to minor work.
4. Files relating to impound cases in respect SDM(Kapashera) and SDM(Dwarka).
5. Year wise Budget allotment and actual expenditure for the years 2007-08 to 2013-14 in respect of Citizen Care for Habitat Fund / My Delhi I care Fund.
6. All files relating to Citizen Care for Habitat Fund / My Delhi I Care Fund in r/o SDM (Dwara).
7. Year wise Budget allotment and actual expenditure for the year from 2007-08 to 2013-14 in respect of "Conducting of interactive sessions and workshops / Bhagidari".
8. Year wise budget allotment and actual expenditure for Disaster Management.
9. List of pending mutation cases of all divisions of the districts as on 31.3.2018.
10. List of work for which A/A and E/S has been issued during 2013-14 and 2014-15 under Minor Works.
11. Current status of each work w.r.t. minor works.
12. Files relating to Minor works of all division.

(D N S CHAUHAN)
ACCOUNTS OFFICER / IAO
AUDIT PARTY No. XXX

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PART-II

Current Audit Report (2018-20)

Para 35

Para No. 1 Recovery of Licence Fee of Rs. 2145/-.
(Ref) audit memo No. 14 dated 22.01.2021)

Para No. 1

Vide order No. F.4(1)/Misc./PWD&H/A-II/2004/P.F./2388-2400 Dated 15.02.2018 & Corrigendum No. F.4(1)/Misc./PWD&H/A-II/2004/P.F./10039-51 Dated 16.07.2018 issued by Dy. Secretary, PWD, Govt. of NCT of Delhi, the rates of licence fee has been revised w.e.f. 01.07.2017.

During the course of audit of District Magistrate/Dy Commissioner(South West), Govt. of NCT of Delhi, for the period 2018-20, it has been observed that the Licence fee of following staff members have not been deducted at the revised rate as per detail given hereunder:-

S. No	Name & Desgn.	Residential Address	Period	License Fee			No. of month	Amount to be recovered
				Due	Deducted	Diff.		
1	Sh. Manoj Rawat, Steno	Qtr. No. 80, Sector-5, R K Puram, Delhi (Type II)	07/2017 to 03/2020	310	245	65	33	2145/-
							Total	2145/-

Necessary steps should be taken to recover the Licence fee amounting to Rs. 2145/- from the above staff after due verification, under intimation to audit.

Para 36

Para No. 2 Non-observance of Rule 176 of GFR 2017 while replacing an existing old items.
(Ref) audit memo No. 13 dated 21.01.2021)

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On scrutiny of File No.F.No.9(2)/DC/SW/CTB/2016-17/CD No.096376156 for the vehicle No. DL-8C DB-001 (Maruti Ciaz), it came to notice of the audit that the battery was replaced by M/s Auto Tech Engineers, vide Bill No. JRC19/033215 dated 18.01.2020 for Rs. 3550/-.

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On further, scrutiny of File No.F.No.9(2)/DC/SW/CTB/CD No.096193612 for the vehicle No. DL-3CAL 0003, it came to notice of the audit that the battery was again replaced by M/s Pran Motor Workshop, vide Bill No. 9778 dated 26.05.2019 for Rs. 4215/-.

It is observed that the battery is purchased without observing the **Rule 176 of GFR 2017** which state that :-

Buy-Back Offer :When it is decided with the approval of the competent authority to replace an existing old item(s) with a new and better version, the department may trade the existing old item while purchasing the new one. For this purpose, a suitable clause is to be incorporated in the bidding document so that the prospective and interested bidders formulate their bids accordingly. Depending on the value and condition of the old item to be traded, the time as well as the mode of handing over the old item to the successful bidder should be decided and relevant details in this regard suitably incorporated in the bidding document. Further, suitable provision should also be kept in the bidding document to enable the purchaser either to trade or not to trade the item while purchasing the new one.

The audit of the view that both the batteries which were replaced might have been under the guaranty or warranty period upto two or three years as this battery got replaced.

It may be elucidated to audit that why the batteries not got replaced under the guaranty or warranty period to curtail the wasteful expenditure of Rs. (3550/-+4215/- = 7765/-) on the said vehicle and not observed the Rule 176 of GFR 2017 has not been followed.

Necessary steps should be taken to observe the Rule 176 of GFR 2017, after due verification, under intimation to audit.



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Para No. 3 Non observance of order of General Administration Department, Govt. of NCT of Delhi regarding installation of GPS devices in Govt/Govt. Hired vehicle w.e.f. 01.09.2018 while payment for hired vehicle
(Ref. audit memo No. 15 dated 22.01.2021)

As per office order number F.2/559/2018/CT-III/GAD/8954 dated 24.08.18 issued by General Administration Department, Government of NCT of Delhi vide which the following aspects need to be followed strictly:-

1. All Principal Secretaries/Secretaries/HODs are directed that no entitled officer is allotted or uses more than a single Government/Government hired vehicle, irrespective of the additional charges held by him/her.
2. The GPS devices should be installed in all Government vehicles including those of Corporations/ Boards and all other Government agencies.
3. The vehicles hired from private contractor/operators/aggregators should also be GPS enabled. Tender conditions be modified accordingly.
4. It should be ensured that no Government / Government hired vehicle shall run without installation of GPS devices w.e.f. 01st September, 2018.
5. Software should be developed and implemented to link log book generation with the movement of vehicle tacked by GPS.
6. Allotment of vehicle to an entitled Officer will be done through executive order by name so that responsibility can be fixed in case of misuse.

On scrutiny of File No. F.9(2)/CTB/SW/DC/2019 CD No. 096543129 regarding Hiring of Vehicles through GeM it came to notice of the audit the following discrepancies has been found :-

As per the above order the GPS must be installed in each and every vehicle whether it is owned by Govt or hired vehicle. On scrutiny of the file it came to notice that no proof of GPS installation in the vehicle is available in the file.

During the course of test audit for the period 2018-20 it has been observed that the Office of DC/District Magistrate (South West), Kapashera, New Delhi has hired two vehicles Vehicle No. DL 9CW 4282 & HR 26CK 5988 @ Rs. 34000/- per month to M/s Sapna Travels without observing the above order of General Administration Department, Govt. of NCT of Delhi, which is irregular.

Necessary step should be taken to remove the above irregularities, under intimation to audit.



Para No. 4 Non-adjustment of outstanding AC bills
(Ref. Audit memo no. 16 dated 22.01.21)

According to Receipts & Payments Rule 118 money drawn on behalf of Abstract Contingent bills (AC Bills) for payment of advance should be adjusted within a period of one month from the date of its drawl by submission of detailed bill.

During the course of scrutiny of the records provided to audit party. It has been observed that the following advances are outstanding for adjustment. The details are as under:-

Sl. No	AC Bill No. & Date	Purpose	Name of Branch	Amount
1	70, 04.05.10	POL	OS (CTB)	65000
2	150, 08.06.10	Purchase of Server & UPS System for SR-IX	OS (CTB)	1651404
3	157, 10.06.10	Purchase of Server, Printer, leased line through NICSI	OS (CTB)	695000
4	632, 29.12.10	2mbps midn lease line circuits & router fees for unload of data with re occurred access to nil server from MTNL	OS (CTB)	77204
5	864, 31.03.11	NICSI	OS (CTB)	95934
6	177, 16.06.11	Hiring of DEO	OS (CTB)	324798
7	80, 25.04.12	TA advance on transfer in respect of Sh. DP Dwivedi,	OS(Admn.)	100000
8	600, 09.11.12	Advance for court fee	OS (CTB)	5000
9	791, 30.01.14	Uniform for QRT volunteers	OS (CTB)	45900
10	205, 29.05.14	PULL	DPO(DDMA)	20000
11	209, 19.06.14	POL	OS (CTB)	167600
12	364, 19.07.14	POL	OS (CTB)	167600
13	860, 21.01.15	POL	OS (CTB)	134100
14	918, 24.02.15	POL	OS(CTB)	130100
15	1034, 28.12.15	POL	OS(CTB)	114100
16	1261, 17.03.16	POL	OS(CTB)	110000
17	1307, 30.03.16	PULL	DPO (DDMA)	20000
18	657 dt 14/03/2007	--	OS(CTB)	53286
19	617 dt. NIL	POL	OS(CTB)	159000
20	235 dt 02/11/2015	DTTDC	OS(CTB)	206500
21	360 dt 21/08/2015	POL	OS(CTB)	163300
22	1097 dt Feb 2016	IT - ICSIL	OS(CTB)	187780
23	1131 dt 19/02/2016	Maruti Suzuki India Ltd.	OS(CTB)	668652

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24	747 dt 19/12/2016	Cost of 04 scanner on a/c of ICSIL	OS(CTB)	222794
25	948 dt 01/02/2018	Inspection fees for condemnation vehicle - DTC	OS(CTB)	12500
26	1122 dt 22/03/2018	Inspection fees for condemnation of three motor cycle - DTC	OS(CTB)	3000
27	205 dt 28/05/2014	POL	DPO (DDMA)	20000
28	510 dt 13/10/2014	POL	DPO (DDMA)	20000
29	874 dt 30/01/2015	POL	DPO (DDMA)	20000
30	442 dt 03/12/2007	Advance bill Habitat fund (Plan)-Citizen Care	DPO (DDMA)	425963
31	874 dt 22/03/2012	Advance for computer in r/o Shri D.S. Gahlot, SDM(DC)	SO(Admn)	30000
32	ACB-437 dt 19/09/2018	On account of Restoration of Old Land Acquisition Records of Distt. SW by Delhi Institute of Heritage Research Management	SO(LAC)	199260
33	CB-259 dt 13/07/2018	New 88 KW non-domestic electric connection at new SDM Office(Dwarka)	SDM(DW)	2156000
34	CB-332 dt 02/08/2018	For providing 88 KW non-domestic electric connection at new SDM Office(Dwarka)	SDM(DW)	316800
35	432 dt 22/09/2016	Delhi Jal Board	SDM(NG)	737100
36	497 dt 18/09/2017	For 2 MBPC lease circuit	SDM(NG)	84876
37	690 dt 28/03/2007	-	SDM(NG)	256885
38	456 dt 30/10/2009	Purchase of computer items	SDM(HQ)	306085
39	748 dt 04/12/2017	POL	SDM(HQ)	155347
40	844 dt 27/12/2017	POL	SDM(HQ)	155898
41	1036 dt 26/02/2018	POL	SDM(HQ)	190796
42	ACB-87 dt 01/05/2019	Court Fees (LAC)	SDM(HQ)	6675
43	243 dt 03/08/2009	My Delhi I Care	SDM(Delhi Cantt)	559983
Total				11242220

Necessary step should be taken to get the adjustment of these outstanding advances under intimation to audit. The same observation was made during the audit period 2017-18.

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Para No. 8 **Non production of records**
(Ref. audit memo No. 1 dated 11.01.21)

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The following records/information not produced to audit.

1. TR-V Stock
2. Expenditure control registers
3. Property Registers
4. Log Book/ Vehicle Details

(Ajay Kumar Chandna)
Inspecting Audit Officer
Audit Party No.X

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PART II CURRENT AUDIT REPORT (2020-2022)

**PARA 1 Subject: Non deduction of TDS under GST amounting to Rs. 223950/-
(Memo No. 1 dated 11/04/2013)**

As per Notification No. 33/2017-Central Tax Dated 15/09/2017 under section 51 GST Rules was issued by the CBIC to enable registration of tax deductors. However Government suspended the applicability of TDS till 30/09/2018. Now it has been decided that the TDS Permission would be made operative w.e.f. 1/10/2018 Notification number 50/2018 Central Tax dated 13/09/2018 has already been issued in this regard by CBIC, Similar Notification have been issued by respective state Government.

During the test check of vouchers of DC office (District South West), Kapashera New Delhi for the year 2020-2022, it has been observed that office had not deducted the TDS @2% under section 51 of GST rules on the cost of the items by the office of ADM. Details are as given below:-

S.No	Name of Firm	Subject	Bill Number and Date	Amount	TDS on GST to be recovered
1	M/s NavPrayas	Supply of food to HRC under Jan Aahar Scheme	CB-827 dated 16/03/2021	3623950	72479
2	M/s NavPrayas	Supply of food to HRC under Jan Aahar Scheme	CB -830 dated 17/03/2021	846945	16939
3	M/s NavPrayas	Supply of food to HRC under Jan Aahar Scheme	CB-826 dated 16/03/2021	993500	19870

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4	M/s Hope Health Care Organisations	Supply of food to HRC under Jan Aahar Scheme	CB-825 dated 16/03/2021	5733090	114662
				TOTAL	223950

The above overpayment of Rs. 223950 /- may be got recovered from the above agencies after due verification of facts and figures under intimation to Audit. Other similar type of cases may also be got reviewed at DDO / HOO level.

Page 41
PARA 2 Subject: Short recovery of License Fee of Rs. 3330/-.
(Memo No. 2 & 5 dated 11/04/2023)

As per Order No. F.4(1) Misc./PWD&H/A-II/2004/Part file/8494-8588 dated 08/11/2020 rates of license fee of Residential Accommodation were revised w.e.f. 01.07.2020 in respect of departments like Delhi Police, Directorate of Training and Tech. Education, Hospital, Dte. Of Social Welfare, PWD Enquiry Office and other departments, which have departmental pool accommodation at their disposal were also required to follow and execute aforesaid revised rates of license fee at their own level and ensure that the latest license fee payable by the allottees is levied and collected as per the above order.

During the course of audit and scrutiny of records for the period 2020-22, it has been observed that license fee rates are not being recovered at the revised rates in respect of below mentioned official

The detail of short recovery of is as under:

Name of Officer/ official	Type of Quarter allotted	License fee recovered by the Department	Period	License fee to be recovered (as per revised rates)	Diff.	Recovery to be made
Sh. Chanderswar Prasad ,UDC	II	Rs. 310/- p.m.	01/07/2020 to 31/03/22(21) Months	Rs. 370/- p.m.	Rs. 60	Rs. 1260/-
Sh. Anil Kumar Yadav (LDC)	II	Rs. 310/- p.m.	01/07/2020 to 31/03/22(21) Months	Rs. 370/- p.m.	Rs. 60 /-	Rs. 1260/-

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Ms. K.T. Sudha(SO)	III	Rs. 470/-	01/07/2020 to 31/03/2021(9 Months)	Rs. 560/-p.m	Rs. 90/-	Rs. 810/-
				Total		Rs. 3330

The above overpayment of Rs. 3330 /- of Licensefee may be got recovered from the above officer after due verification of facts and figures under intimation to Audit. Other similar type of cases may also be got reviewed at DDO / HOO level.

PARA 3 Subject: Recovery of Rs. 18500/- on account of Special Allowance .
(Memo 4 dated 11/04/2023)

As per Office Memorandum No. F. No. 12(4)/2016-EIII.A dated 7th July, 2017 disbursement of all existing which has not been specifically recommended shall be discontinued from the salary of the month of July 2017. However, during the scrutiny of Pay Bill Register for the period 2020-22 it has been noticed that field allowance has been given to the following staff as per details given below during the period July, 2017 to July 2020 @ 125/- per month. (Total 37 Months)

S.No.	Name of the official	Amount paid by the DC office Per Month	Period	Amount to be Recovered
1	Sh. Manish (Patwari)	125/-	July 17 to July 20	4625/-
2	Sh. M.N. Sharma (Patwari)	125/-	July 17 to July 20	4625/-
3	Sh. Rajesh Sharma (Patwari)	125/-	July 17 to July 20	4625/-
4	Sh. Ram Tirath (Patwari)	125/-	July 17 to July 20	4625/-
		TOTAL		18500/-

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The above overpayment of Rs. 18500 /- of special Allowance may be got recovered from the above officer after due verification of facts and figures under intimation to Audit. Other similar type of cases may also be got reviewed at DDO / HOO level.

Page 13
PARA 4 Subject: - Over payment of Transport Allowance – Recovery of Rs35802/- (Audit Memo No. 7 dated 12/04/2023)

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 / leave from duty for full calendar month due to leave, training, tour etc.

During test check of salary Bills & PBR as well as Leave record it was noticed that transport allowance was paid to the Staff of office of DC South West Delhi whereas the official was on leave for the complete month. Recovery of Transport allowance for the period mentioned against each be made from the officials as detailed below:

S.No	Name of the official	Period of leave for which Transport Allowance was paid	Transport Allowance paid	Transport Allowance due	Recovery to be made
1	Sh. Govind Ram Gaur Patwari	August 21 to January 22 (6 Months)	4716x5=23580 (August to December 21) 4824/- (January 2022) Total =28404	0	28404
2	Ms. Meenakshi Jr. Asstt.	June 2022 to September 2022	1809x1=1809(June 2022) 1863x3=5589(July to September 22)	0	7398
			TOTAL		35802

The above overpayment of Rs. 35802 /- of Transport Allowance may be got recovered from the above officials after due verification of facts and figures under

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intimation to Audit. Other similar type of cases may also be got reviewed at DDO / HOO level.

PARA 5 Subject: loss to exchequer due to Non Disposal of condemned vehicle (Audit Memo No. 10 dated 12/04/2023)

As per GFR 2017 Rule 217 if, (i) An item may be declared surplus or obsolete or unserviceable if the same is of no use to the Ministry or Department. The reasons for declaring the item surplus or obsolete or unserviceable should be recorded by the authority competent to purchase the item. (ii) The competent authority may, at his discretion, constitute a committee at appropriate level to declare item(s) as surplus or obsolete or unserviceable. (iii) The book value, guiding price and reserved price, which will be required while disposing of the surplus goods, should also be worked out. In case where it is not possible to work out the book value, the original purchase price of the goods in question may be utilized. A report of stores for disposal shall be prepared in Form GFR - 10. (iv) In case an item becomes unserviceable due to negligence, fraud or mischief on the part of a Government servant, responsibility for the same should be fixed.

During the course of audit files related to vehicles it has been observed that following vehicles have been declared condemned DL3CA0003, DL1CK-0011 and one splendour motor cycle No. DL 6 SAA 1566 , it was noticed that the vehicle stated above were declared condemned vide F.No. 9(2)/DC/SW/0966233440/2020-21/33575 dated 02/07/2021,

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S.No.	Make and Model	Registration No.
1	Maruti Suzuki SX 4	DL 1CK 0011
2	Maruti Suzuki (Gypsy)	DL 3CAL0003
3	Splendor Plus	DL 6SAA 1566

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DINESH KUMAR
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The reserve price of the vehicles should have been fixed by the committee concerned for auction/disposal of the vehicle. But neither reserve price fixed nor process of auction of vehicle commenced. It could not understand by the audit as why the vehicles are not being auctioned, as the condition of the vehicle will be deteriorated day by day and the government would not fetch good amount towards the sale of these unserviceable vehicles.

Department Authorities are requested to dispose of the vehicles as per the guidelines in light of GFR and as per the prescribed procedure at the earliest under intimation to the Audit.

Para-44

**PARA 6 Subject: Irregular expenditure of Rs. 1, 38,596/- on vehicle repair.
(Audit Memo No. 12 dated 13/04/2023)**

During the scrutiny of the repair maintenance file in respect of vehicle no. DL1CK0011, it was noticed that vehicle was declared uneconomical and beyond economical repair by the Technical Officer, DTC central workshop-I, vide it's Report no. MGR. VI/32/2018/42 dated 5/3/18. The report clearly states that vehicle needs extensive repair and already covered its useful kilometers as per norms of Government of India, as the vehicle covered total 1,60,922 kilometers and Rs.451729/- were incurred on repair and maintenance(average Rs. 2.80 per kilometer) other than petrol oil and lubricant etc till 16/4/2018. However, the said vehicle was used continuously till 27/9/2019 (date of condemnation order) even after the declaration of unfit for repairs and uneconomical run, by technical officer, and further expenditure of Rs.1,38,596/- were made on vehicle between 16/4/2018(as per expenditure details available in the file) and the vehicle covered 196400/- KM to 27/9/2019 which shows the vehicle ply extra 35478 KM and incur expenditure on beyond economical vehicle amounting to Rs. 138598/- after declaring condemned by Delhi Transport Corporation. Audit could understand why they said report was not taken into note by the concerned authorities and the vehicle took expenditure of more than double amount of its usual repair.

Reasons to incur the expenditure on the vehicle after declaring condemnation from Delhi Transport Corporation on 05/03/2018 may be elucidated to the Audit and the expenditure hence become irregular and may be got regularized from the Competent Authority under intimation to the Audit.

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**PARA 7 Subject: Non utilization of NDMA PM Cares funds of Rs. 5.00 crore
(Audit Memo No. 14 dated 17/04/2023)**

During the test check of file related to DMA Account , under NDMA PM Cares funds it has been observed as per circular no. 938 dated 17.07.2020 of O/o the Divisional Commissioner (DDMA), Revenue Dept., Govt. of NCT of Delhi, the Pr. Secretary (Revenue)/Divisional Commissioner had approved for apportioning PM cares funds amongst the 11 districts of GNCT of Delhi and each of the 11 districts were allotted Rs. 5.0 crore. It was also instructed in above circular that the statement of expenditure and Utilization certificate may be submitted to the Headquarters for onward transmission of the NDMA

The essence of the guidelines of NDMA was reproduced as under:-

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- i) Funds to be used only through Districts Collectors/Municipal Commissioners towards permissible activities only.
 - ii) Permissible activities were accommodation facilities, food arrangements, medical treatment and transportation arrangements exclusively made for the welfare of the migrant labours.

During the scrutiny of records (Bank statement) furnished by office, audit observed that the Dy. Commissioner (South West) office was also received Rs.5.0 crore on dated 25.08.2020. Further, as per concerned bank statement and utilization certificate furnished, the total amount of Rs. 50000000.00 is lying idle without any expenditure. This has resulted in violation of above circular along with non-utilization of PM cares fund of Rs. 5.00 crore.

Department Authority is requested to either utilize the funds as per norms and guidelines of the fund or to refund the funds to O/o the Divisional Commissioner (DDMA), Revenue Dept., Govt. of NCT of Delhi under intimation to the Audit.

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**PARA 8 Subject: Non-production of records
(Audit Memo No. 11 dated 12/04/2023)**

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Brief of records/information not provided to audit

- 1) LAC Record.
 - 2) Information & records in respect of Minor works and misc. works
 - 3) Point wise information and records related to work allotted and executed during 2020-21 2021-22 under the Plan scheme-MLA-LADS.
 - 4). Details and records of important schemes covered under the jurisdiction of South-West District.
 - 5) The point wise information/records pertaining to "Fine (through Cash/ Court Challans) imposed by the South-West District for violation of Covid-19
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guidelines/directives etc on the basis of various orders/notification issued by the GNCTD during March 2020 to March 2022.

6). The information/records pertaining to "District Urban Development Agency (DUDA)" for the period 2020-2022

7) Spouse Information



(JASPAL SINGH)
INSPECTING AUDIT OFFICER

PART II
Current Audit Report (2022-23)

During the course of current audit, 17 audit observation memo's highlighting various irregularities/ recovery to the tune of Rs.58438/- were issued. Department did not reply to any audit observation, hence all 17 audit memos have been converted into 11 Paras & 06 TANs.

Details of Current Recovery

Memo No.	Total Recoveries	Amount Recovered	Balance	Para No.
03	960	0	960	PARA No. 06
04	1620	0	1620	PARA No. 05
05	1917	0	1917	PARA No.04
13	1936	0	1936	PARA No.03
14	2747	0	2747	PARA No.02
15	49258	0	49258	PARA No.01
TOTAL	58438		58438	

The internal audit report has been prepared on the basis of information furnished and made available by the DC office (District South Wes, Kapashera New Delhi. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and / of non-information on the part of audit.




(DINESH KUMAR)
Inspecting Audit Officer
Audit Party No. XXIII

CURRENT AUDIT REPORT

2021-22

**PARA-01 Non deduction of TDS under GST amounting to Rs. 49258/-.
(Audit Memo No. 15 Dated: 06.12.2023)**

As per Notification No. 33/2017-Central Tax Dated 15/09/2017 under section 51 GST Rules was issued by the CBIC to enable registration of tax deductors. However Government suspended the applicability of TDS till 30/09/2018. Now it has been decided that the TDS Permission would be made operative w.e.f. 1/10/2018 Notification number 50/2018 Central Tax dated 13/09/2018 has already been issued in this regard by CBIC, Similar Notification have been issued by respective state Government.

During the test check of vouchers of DC office (District South Wes, Kapashera New Delhi for the year 2022-23, it has been observed that office had not deducted the TDS @2% under section 51 of GST rules on the cost of the items by the office of ADM. Details are as given below:-

S.No	Name of Firm	Subject	Bill Number and Date	Amount (Rs.)	TDS on GST to be recovered (Rs.)
1	Bensups Hospital	Providing of space	CB-175 dated 25.05.2022	1967920	39358
2	M/S Jyoti Sales & Service	Supply of stationery items	CB-380 dated 22.07.2022	495000	9900
				Total in Rs.	49258/-

Department may recover the amount Rs. 49258/- from the concerned agencies after due verification of facts and figures under intimation to Audit and similar types of other cases may also be got reviewed at Department Level.

**PARA-02 Non-recovery of TDS amounting to Rs. 2747/- from agencies.
Audit Memo No.14 Dated: 06.12.2023**

As per Rule 194 C of Income tax act, TDS should be deducted from the contractor, any person responsible for paying any sum to any resident for carrying out any work (including supply of labour) in pursuance of a contract between the contractor, a person responsible / specified shall at the time of credit of such sum to the account of the contractor or at the time of payment thereof in cash or by issue of a cheque or draft or by any other mode should deduct an amount equal to two (2%) percent where the payment is being made to a person other than an individual or a Hindu undivided family.

However, during the test check of bills / vouchers for the Audit period, it has been observed that some agencies are supplying the material/ providing services to DC office (District South Wes, Kapashera New Delhi, but no recovery of TDS has been made by DC office (District South Wes, Kapashera New Delhi, during the audit period. Some instances of recovery to be made as observed by audit during F.Y. 2022-23 is as under:

Table A

Sr. No.	Bill No. & Date	Name of Agency	Period	Amount paid	TDS deducted	TDS to be deducted in Rs.	TDS recoverable in Rs.
1	643/ 27.10.2022	Parvinder Kumar	2022-23	46645	0	933	933
2	1099/ 30.03.2023	Parvinder Kumar	2022-23	54695	0	1094	1094
3	1116/ 31.03.2023	Parth Builders	2022-23	36000	0	720	720
	Total				0	2747	2747

Department may recover the amount Rs. 2747/- from the concerned agencies after due verification of facts and figures under intimation to Audit and similar types of other cases may also be got reviewed at Department Level.

PARA-03 Short deduction of TDS under section 194(J) amounting to Rs.1936/- (Audit Memo No. 13 Dated: 06.12.2023)

As per section 194(J) of the Income Tax Act, TDS is to be deducted @ 10% on any amount paid to any resident as fees for professional services or technical services or royalty.

During test check of the record of DC office (District South Wes, Kapashera New Delhi, it revealed that the Department has availed professional services from various agencies during the period 2022-23, but TDS has short deducted as per detailed given below:-

S. No	Bill no	Dated	Name of Work	Name of Agency	Amount Paid (Rs.)	Income Tax due @ 10 % (Rs.)	Income Tax deducted @ 2 % (Rs.)	Balance Income Tax to be recovered (Rs.)
1.	946	27.02.2023	Legal Charges/ Professional charges	Naushad Ahmed Khan, ASC (C)	24200	2420	484	1936
						Total in Rs.		1936

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Department may recover the amount **Rs. 1936/-** from the concerned agencies after due verification of facts and figures under intimation to Audit and similar types of other cases may also be got reviewed at Department Level.

PARA-04 Over payment of Transport Allowance – Recovery of Rs 1917/-.
(Audit Memo No. 05 Dated: 05.12.2023)

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 / leave from duty for full calendar month due to leave, training, tour etc.

During test check of salary Bills & PBR as well as Leave record it was noticed that transport allowance was paid to the Staff of the office, whereas the official was on leave for the complete month. Recovery of Transport allowance for the period mentioned be made from the official as detailed below:

S.No	Name of the official	Period of leave for which Transport Allowance was paid	T.A paid for the Month of	Transport Allowance paid	Transport Allowance due	Recovery to be made
1	Charlie Dagar, LDC	21.11.2022 to 19.05.2023	March 2023	Rs. 1917/-	0	1917
				TOTAL		1917

Department authority may recover **Rs.1917/-** from the above officer after due verification of facts and figures under intimation to Audit. Similar type of other cases may also be got reviewed at Department level.

PARA-05 Short Deduction of UTGEIS amounting to Rs.1620/-.
(Audit Memo No.04 Dated: 05.12.2023)

As per Central Govt Employee Group Insurance Scheme CGEIS/ Union Territories Group Insurance Scheme (UTGEIS), the rate of monthly subscription to the employees classified as Group A , B and C is required to be deducted as per detail given below to get appropriate insurance cover :-

Group to which employee belongs	Rate of subscription (in Rs)	Amount of insurance cover (in Rs)
A	120	120000
B	60	60000
C	30	30000

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As per the record provided by the Hospital and during the test check of salary bills, and Pay Bill Register, it has been observed that there is short deduction of UTGEIS contribution as under—

Sl. No	Name and Designation	Group	To be deducted	Deducted	Short deduction	Period	Amount of recovery
1.	C. Shobha Laxmi, Sr. P.A	B	60	30	30	01/22 to 11/23 (23 Months)	690
2.	Chetan Swaroop, Steno GR-II	B	60	30	30	03/22 to 11/23 (21 Months)	630
3.	Nikky Shokeen, H.C/ GR-II	B	60	30	30	01/22 to 10/22 (10 Months)	300
Total amount in Rs.							1620/-

Department authority may recover **Rs.1620/-** from the above officer after due verification of facts and figures under intimation to Audit. Similar type of other cases may also be got reviewed at Department level.

PARA-06 Short recovery of License Fee of Rs. 960/-.
(Audit Memo No. 03 Dated: 05.12.2023)

As per Order No. F.4(1) Misc./PWD&H/A-II/2004/Part file/8494-8588 dated 08/11/2020 rates of license fee of Residential Accommodation were revised w.e.f. 01.07.2020 in respect of departments like Delhi Police, Directorate of Training and Tech. Education, Hospital, Dte. Of Social Welfare, PWD Enquiry Office and other departments, which have departmental pool accommodation at their disposal were also required to follow and execute aforesaid revised rates of license fee at their own level and ensure that the latest license fee payable by the allottees is levied and collected as per the above order.

During the course of audit and scrutiny of records for the period 2022-23, it has been observed that license fee rates are not being recovered at the revised rates in respect of below mentioned official

The detail of short recovery of is as under:

Name of Officer/ official	Type of Quarter allotted	License fee recovered by the Department	Period	License fee to be recovered (as per revised rates)	Diff.	Recovery to be made
Sh. Chanderswar Prasad ,UDC	II	Rs. 310/- p.m.	04/2022 to 07/23 (16) Months	Rs. 370/- p.m.	Rs. 60	Rs. 960/-

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Department authority may recover Rs.960/- from the above officer after due verification of facts and figures under intimation to Audit. Similar type of other cases may also be got reviewed at Department level.

**PARA-07 Loss to exchequer due to Non Disposal of condemned vehicle.
(Audit Memo No. 09 Dated: 05.12.2023)**

As per GFR 2017 Rule 217 if, (i) An item may be declared surplus or obsolete or unserviceable if the same is of no use to the Ministry or Department. The reasons for declaring the item surplus or obsolete or unserviceable should be recorded by the authority competent to purchase the item. (ii) The competent authority may, at his discretion, constitute a committee at appropriate level to declare item(s) as surplus or obsolete or unserviceable. (iii) The book value, guiding price and reserved price, which will be required while disposing of the surplus goods, should also be worked out. In case where it is not possible to work out the book value, the original purchase price of the goods in question may be utilized. A report of stores for disposal shall be prepared in Form GFR - 10. (iv) In case an item becomes unserviceable due to negligence, fraud or mischief on the part of a Government servant, responsibility for the same should be fixed.

During the course of audit files related to vehicles it has been observed that one vehicle splendor motor cycle bearing RC No. DL 6 SAA 1566 has been declared condemned vide letter no F.No. 9(2)/DC/SW/0966233440/2020-21/33575 dated 02/07/2021, but yet to be not auctioned till date.

The above vehicle should be auctioned early as possible, as the condition of the vehicle will be deteriorated day by day and the government would not fetch an good amount towards the sale of these unserviceable vehicles. Necessary steps may be taken to get the above vehicle auctioned early as possible.

**PARA-08 Avoidable expenditure of Rs.203561/- due to injudicious assessment of sanctioned load of electricity supply.
(Audit Memo No. 12 Dated: 06.12.2023)**

The DC Office District South West Kapashera, Delhi has one electricity connection (CA No.152595497) of sanctioned load of 95 KW respectively. Audit scrutiny of electricity bills revealed that maximum consumption in respect of the above connection during the year was lower than the sanction load. As per electricity tariff schedule demand charges at Rs.250 per KW plus Pension Trust Surcharge has paid as electricity charges based on the sanctioned load even when the consumption was less. DC Office District South West Kapashera, Delhi, has excess paid a total sum of Rs.203561/- as demand/electricity charges as detailed below:

S. No.	Period	Sancti oned load	Maximum load consumed	Difference in Contract demand and maximum demand	Fixed charges paid as per sanctione d load (Rs.)	Fixed charges as per maximu m load consum ed(Rs.)	Avoidabl e amount of fixed charges (Rs.)
1	26.12.2021 to 25.01.2022	95	06	89	23750	1500	22250
2	26.01.2022 to 25.02.2022	95	12	83	25802	3259	22543
3	26.02.2022 to 26.03.2022	95	10	85	22464	2365	20099
4	27.03.2022 to 27.04.2022	95	26	69	25206	6898	18308
5	28.04.2022 to 27.05.2022	95	33	62	23060	8010	15050
6	28.05.2022 to 27.06.2022	95	34	61	24440	8747	15693
7	28.06.2022 to 27.07.2022	95	34	61	23060	8253	14807
8	28.08.2022 to 27.09.2022	95	30	65	24440	7718	16722
9	28.09.2022 to 26.10.2022	95	30	65	22294	7040	15254
10	27.12.2022 to 27.01.2023	95	12	83	24516	3097	21419
11	28.01.2023 to 26.02.2023	95	14	81	25118	3702	21416
Total amount in Rs.							203561/-

Department may assess the requirement of electricity supply based on the actual consumption and got the sanctioned load for electric connection reviewed it could have saved of **Rs.203561/-** during the year **2022-23**. Necessary action may please be taken under intimation to audit.

PARA-09 Non adjustment of AC advances worth Rs.8809853/-.
(Audit Memo No.11 Dated: 06.12.2023)

Rule 118 of Receipt and Payment Rules, stipulates that money drawn on abstract contingent (AC) bills for payment of advances should be adjusted within a period of one month from the date of drawl. According to Rule 292 (4), the Head of the Office shall be responsible for timely recovery or adjustment of the advance. The adjustment bill, along with balance if any, shall be submitted by the government servant within fifteen days of the drawal of advance, failing which the advance or balance shall be recovered from his next salary.

As per information provided by the Department, issued by PAO – 01, the contingent advances amounting to **Rs.8809853/- are outstanding up to 2022-23 for adjustment as per the annexure –‘A’ attached.**

Department may take up the matter on priority basis to settle the above unadjusted advance under intimation to audit and similar types of other cases may also be got reviewed at Department level

PARA-10 Non utilization of NDMA PM Cares funds of Rs. 5.00 crore.
(Audit Memo No. 17 Dated: 07.12.2023)

During the test check of DMA Account , under NDMA PM Cares funds it has been observed as per circular no. 938 dated 17.07.2020 of O/o the Divisional Commissioner (DDMA), Revenue Dept., Govt. of NCT of Delhi, the Pr. Secretary (Revenue)/Divisional Commissioner had approved for apportioning PM cares funds amongst the 11 districts of GNCT of Delhi and each of the 11 districts were allotted Rs. 5.0 crore. It was also instructed in above circular that the statement of expenditure and Utilization certificate may be submitted to the Headquarters for onward transmission of the NDMA.

The essence of the guidelines of NDMA was reproduced as under:-

- i) Funds to be used only through Districts Collectors/Municipal Commissioners towards permissible activities only.
- ii) Permissible activities were accommodation facilities, food arrangements, medical treatment and transportation arrangements exclusively made for the welfare of the migrant labourers.
- iii) No past expenses to be booked under this fund i.e expenditure incurred before 28.05.2020, the date of letter of MHA.
- iv) Independent auditors will be appointed by the trustee to audit the fund in conformity with approved permissible activities.
- v) States/UTs have to maintain proper record of assistance provided in the prescribed format.
- vi) States/UTs have to prepare a consolidated list of individual beneficiaries and should display the same at their website at State/District and block/taluk levels for the purpose of verification and social audit.

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During the scrutiny of records (Bank statement) furnished by office, audit observed that an amount of Rs. 05 crore was allotted to office of the DC/DM South West, Kapashera, on dated 25.09.2020. Further, as per the bank statement issued by State Bank of India Kapashera dated 07.12.2023, the entire amount of Rs.5.00 crore is lying idle without any expenditure. This has resulted in violation of above circular along with non utilization of PM cares fund of Rs. 5.00 crore. This was also observed by the previous audit vide para no 07 (2020-22).

Department Authority is requested to either utilize the funds as per norms and guidelines of the fund or to refund the funds to O/o the Divisional Commissioner (DDMA), Revenue Dept. Govt. of NCT of Delhi under intimation to the Audit.


PARA-11 Non-production of records
(Audit Memo No. 10 Dated: 05.12.2023)

Following information/ records for the year 2022-23 not furnished to audit.

1. Details of separate bank account, if any, along with statements of all bank accounts for the above audit period.
2. Details/information of vehicles purchased/ received during the audit period.
3. Log books of vehicles and expenditure file for the year 2022-23.
4. Details of PPP project.
5. Record of Income Tax calculation for the year 2022-23.
6. Monthly progress report of Land Acquisition cases maintained by South-West District,
7. Cash book of LAC with the details of awards by LAC during the Audit Period and complete auditable records, if any.
8. Information & records in respect of Minor works and misc. works.
9. Records related to work allotted and executed during 2022-23 under the Plan scheme- MLA-LADS.
10. Details and records of important schemes covered under the jurisdiction of South-West District.
11. The information/records pertaining to "District Urban Development Agency (DUDA)" for the period 2022-23.
12. Record regarding outsourcing/contractual staffs.

The above record may be shown to the next audit.




(DINESH KUMAR)
Inspecting Audit Officer
Audit Party No. XXIII

**PART-III
TEST AUDIT NOTE**

TAN-01 Non surrender of Savings.
(Audit Memo No. 01

Dated: 04.12.2023)

During the test check of reconciliation statement of office of DC office (District South West, Kapashera New Delhi for the audit period 2022-23, it is noticed that Savings of Funds were not being surrendered as per provisions contained in General Financial Rule, 2017.

As per Rule 62(2) of GFR 2017, savings as well as provisions that cannot be profitably utilized shall be surrendered to Government immediately they are foreseen without waiting till the end of the financial year. No savings shall be held in reserve for possible future excesses/ expenditure.

Under the following heads, huge amount of funds have been found remained unutilized which could have been declared surplus at the time of submitting Revised Estimates.

Financial Year: 2022-23

S.N O	Major/Minor/Sub Head of Accounts	Sanctioned Budget (In Rs.)	Total Exp. (In Rs.)	Balance (In Rs.)	% of Saving
1	M.H 2229-00-104960006 Medical Treatment	500000	0	500000	100
2	M.H 2053 -00-093910011 DTE	500000	144316	355684	71.14
3	M.H 2053-00-094999501 Salaries	1500000	734926	765074	51.00
4	M.H 2053-00-094999506 Medical Treatment	200000	0	200000	100
5	M.H 2053-00-094909801 Salaries	10000000	5121834	4878166	48.78
6	M.H 2053-00-094909828 Professional services	2500000	1346759	1153241	46.13
7	M.H 223501200900001 Salaries	400000	0	400000	100
8	M.H 223501200900006 Medical Treatment	50000	0	50000	100
9	M.H 224580101990050 Epidemic/ Pandemic – other charges	50000000	8683562	41316438	82.63
10	M.H 224580001970050 District Level Mock Exercise (CSS) Other charges	100000	0	100000	100
11	M.H 205300093820050 Religious Activities	62025000	30177164	31847836	61.97

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From the above, it can be seen that the savings ranged between 45% to 100%. This has not only resulted in blockage of funds but also non-fulfillment of objectives for which the budget has been allocated.

As per Rule 62(1) of GFR 2017, Department shall surrender all the anticipated savings noticed in the Grants or appropriation and the unutilized funds before the close of financial year. However, in the above mentioned cases, the same was not done.

The department may take necessary action under relevant rules for surrender of all anticipated savings under intimation to audit.

TAN-02 Rush of expenditure.
(Audit Memo No. 02

Dated: 04.12.2023)

During the test Audit of reconciliation reports for the month of March 2023, the budget allocation & Actual expenditure of DC office (District South West, Kapashera New Delhi for the above period in the following heads is as under:

Head of Account	Expenditure upto feb. (In Rs.)	Expenditure dg. march (In Rs.)	Total Expenditure in Rs.	%age of expenditure in March
2022-23				
M.H 2053-00-93910013 OE	22094221	6860458	28954679	23.69
M.H 2053-00-93919913 IT OE	1879276	1093866	2973142	36.79
M.H 224502101979850 Natural Calamities	304113718	223634040	527747758	42.38
M.H 224502101939850 Natural Calamities – Flood Cyclone etc.	0	1000000	1000000	100

As per rule 62(3) of General Financial Rules 2017, rush of expenditure particularly in the closing months of financial year, shall be regarded as breach of financial propriety and shall be avoided. It is further mentioned that Finance Ministry had already sensitized all administrative heads that rush of expenditure in the year end must be strictly avoided. As per extent guidelines, the last quarter expenditure must be limited to actual procurement of goods & services and reimbursement of expenditure already occurred. Budget Division of Ministry of Finance vide its O.M No. F. No. 12(15)-B(W&M)/2019 dated 27.12.2019 has revised the limits of expenditure in last quarter of previous year from 33% to 25% and in the one i.e. month of March from 15% to 10%.



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It has been observed that heavy expenditure in the above heads in the month of March 23 was booked which was violation of Rule 62(3) of GFR 2017.

Necessary steps be taken to remove the above discrepancies in future and compliances of the above may be shown to the next audit.

TAN-03 Improper maintenance of Pay Bill Registers.
(Audit Memo No. 06 Dated: 05.12.2023)

During the test check of the PBRs maintained by DC Office District South West Kapashera , Delhi, for the Audit period 2022-23, following irregularities have been noticed:-

1. The mandatory page counting certificate is not recorded in the PBR's on the first page which is also required to be countersigned by the DDO concerned.
2. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR not found completely filled in any of the PBR's. Apart from name, other details like pay (Basic + Grade Pay), details of loan /advances/ refunds, installment No., PAN No. etc. were also not found completely filled.
3. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc. Also information about the employees who have been transferred out of the unit have not been recorded in the PBR and if recorded, not signed by the Competent Authority. Copy of LPC is also required to be appended with the respective page in the PBR.
4. Monthly entries of Pay and allowances entered in the PBRs have not been signed by DDO.
5. Several cutting/over-writing made in the PBR which is required to be attested by the DDO concerned.

Department authority may take necessary step to remove the above discrepancies in future under intimation to Audit

TAN-04 Improper maintenance of Service Books.
(Audit Memo No. 07 Dated: 05.12.2023)

During the test check of Service Books, the following shortcomings have been observed:

(1) Service Book to be shown to the official every year

SR-202 stipulates that Service Book is required to be shown to the official every year and his signature obtained in token of his perusal. The Government servant will ensure that his services have duly been verified and certified as such, before affixing his signature.

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However, it has been observed that the Service Book was shown to none of the official as there was no signature of the official obtained in the Service Book.

(2) Re-attestation of Bio-data:

The particulars of each Govt. servant at the first page of Service Book should be re-attested after every five years and fresh photograph should be appended and attested after every ten years. But this has not been followed in most of the cases.

(3) Home Town


As per SR 199, GIO (9), the declaration of home town submitted by the official under LTC Scheme is to be kept in Service Book. And this entry should be attested by Head of office. But this has not been followed in most of the cases.

(4) Verification and communication of qualifying service before 5 years of retirement:

Further, as per rule 32 of CCS (pension) Rules, Verification of service of the government servant should be done before 5 years of retirement and a certificate be issued in the prescribed form No. 24 to the official concerned. The said certificate has not been found pasted in the Service Book of officials after verification of service from the concerned PAO. Some of the cases are as under:

List of Officer/ Official who are retiring within next 5 years.		
S.No.	Name of the official Sh./Smt.	DOR
1	Sh. Leeladhar Sharma, Patwari	31.12.2023
2	Sh. Govind Ram Gaur, Patwari	31.12.2023
3	Sh. Dineshwar Mehto, Baliff	31.01.2025
4	Sh. Bhagwan Dass, Caretaker	28.02.2025
5	Smt. Harminder Kaur, Grade-I, DASS	30.04.2025
6	Sh. Jaswant Singh, Peon	31.05.2025
7	Sh. M.N Sharma, Patwari	30.09.2025
8	Sh. Subhash Chand, Patwari	31.12.2025
9	Sh. Gopal ji, Peon	31.01.2026
10	Ravinder Kumar, Peon	31.01.2026
11	Sh. Shriom Dagar, Driver	31.05.2026
12	Sh. Bharat Bhusan, Account officer	31.08.2026
13	Smt. Renu Malik, Grade-I, DASS	30.11.2026
14	Smt. Kamaljeet Kaur, Steno Gr-III	31.01.2028
15	Smt. Vidya Rani, AAO	31.03.2028
16	Smt. Bimla Devi, Peon	31.07.2028

Department may take necessary step to remove the above discrepancies under intimation to Audit and similar types of other cases may also be got reviewed at Department level.

TAN-05 Shortcomings in maintenance of Bill Register.
(Audit Memo No. 08 Dated: 05.12.2023)

During the test check of Bill Registers provided for the period 2022-23, following shortcomings have been noticed:-



- 1 The mandatory page counting certificate is not recorded on the first page of bill register which is also required to be countersigned by the DDO concerned.
- 2 Bills Register has not been signed by the DDO during the audit period 2022-23.
- 3 Particulars of every bill presented to PAO need to be entered in Column No.2 of the bill register and its net amount in Col.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 noticed that not even single entry has been attested/signed by the DDO. Entries in the bill register without attestation by the DDO have no authenticity and in absence of proper attestation figures of the bills presented to PAO can be changed at any stage and possibility of errors/manipulations cannot be ruled out.
- 4 Further, the Column No. 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 to ascertain the timely receipt of cheques, etc., 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.
- 5 Column No. 13,14 and 15 not found filled at all, which are meant for keeping a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period.
- 6 It has also be observed that amount has not been mentioned against the bill no 617 of the bill register. Reason of the above not recorded in bill register.
- 7 There are number of cuttings and over-writings in the Bill Register which has also not been attested by the DDO, which is irregular.

Department may take necessary step to remove the above discrepancies under intimation to Audit and similar types of other cases may also be got reviewed at Department level.

TAN-06 Short comings in the maintenance of Stock register (Consumable& Non Consumable store). (Audit Memo No. 16 Dated: 07.12.2023)

During test checked of the Stock register maintained by office of ADM, District (South West) ,following shortcomings noticed during the course of audit are given below:

- 1) **Non-maintenance of Stock Registers in proper format:-** It has been noticed that the department is not maintaining stock registers (consumable & non-consumable) in the prescribed format. They are maintaining the registers in casual manners, which is not correct. All the registers must be maintained in proper prescribed format so that there may be uniformity in maintenance of stock registers and all the required information / entries should be recorded in the register.

- 2) **Non-attestation of the entries:-** As required under rules all the entries of receipt of stores and further issue have to be attested by the incharge of the concerned department. It has been observed during the course of audit that neither the entries of receipt nor items issued are being attested / verified by the In charge. Further, the items being issued but signatures of the recipients have nowhere being obtained in the stock register. In the absence of the signatures of recipients the exact quantity received by the department could not be verified.
- 3) **Non-recording of cost, exact specifications and serial number:-** It has also been observed that the department is not recording the cost, exact specification etc. in the stock register being maintained. Such vital information must have been recorded in the stock register so that there may not be any problem at the time of their disposal or recovering the cost in case same are missing / lost.
- 4) **Non-conducting of Annual Physical Verification:-** As per Rule 213 of GFR, 2017 verification of non-consumable and consumable items goods has to be conducted once in a year and a certificate in this regard is required to be recorded in the stock register concerned. Discrepancies, including shortages, damages, unserviceable goods / items, if any, identified during verification shall immediately be brought to the notice of the competent authority for taking appropriate action in accordance with the provision of rules. It has how ever been noticed that physical verification of the stock has not been conducted during the year 2022-23, which is against the provisions of G.F.R., 2017.
- 5) **Non mentioning the Date of issue:-** In most of the cases, in consumable stock Registers , date of issue as well as date of receipt is not mentioned in stock Register.

Department may take necessary step to remove the above discrepancies under intimation to Audit and similar types of other cases may also be got reviewed at Department level.



(DINESH KUMAR)
Inspecting Audit Officer
Audit Party No. XXIII

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

Sub:- Audit report of Sub-Registrar—IX , DC office District South West Kapashera New Delhi for the audit Period 2022-23.

INTRODUCTION

The Internal Audit Report on the accounts of Sub-Registrar—IX, DC office District South West Kapashera New Delhi, for the audit Period 2022-23 was conducted by field Audit Party No. XXIII, comprising of Sh. Dinesh Kumar, IAO, and Sh. Ravi Kharb, Sr. Asstt. The audit was conducted during 10 working days w.e.f. 30.11.2023 to 14.12.2023 (10 working days including DC South West Kapashera and SR-IX A Najafgarh).

AIMS AND OBJECTIVES

Sub-Registrar IX office works under the Administration Control of District Magistrate / Registrar of District (South West). The main function of the office is registration of documents relating to Immovable Properties i.e. Conveyance / Sale Deed, Relinquishment / Release Deed, General / Special Power of Attorney (SPA/GPA), Will & Lease Deed etc. after collecting admissible duties and registration fee from the parties.

Registrar/Sub-Registrar/Reader/Cashiers

The following officials have served as Registrar/Sub-Registrar/Reader/Cashier during - 2022-23:

S.No.	POST	Name of the officer	Period
1.	Registrar	Sh. Vikram Singh Malik, IAS	01.04.2022 to 01.06.2023
		Sh. Hemant Kumar, IAS	01.06.2022 to 24.09.2023
		Sh. Lakshay Singhal, IAS	25.09.2023 to till date
2.	Sub-registrar	Sh. Sandeep Kumar	04/2022 to 05/2022
		Sh. Yadav	05/2022 to 08/2022
		Ms. Mamta Saxna	10.08.2022 to 31.03.2023
3.	Reader	Sh. Neeraj	04/2022 to 06/2022
		Sh. Pawan	06/2022 to 09/2022
		Sh. Vikas Kumar	09/2022 to 03/2023

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Details of Revenue Collection during FY 2022-23 :(Amount in Rs.)

Year	Total No. of Documents Registered			Total	
	Book 1	Book 3	Book 4	Stamp Duty Collected	Reg. Fee Collected
01/04/2022 to 31/03/2023	15917	854	1562	2,89,79,18,557/-	59,59,86,522/-

Statutory Audit

Statutory audit of Sub-Registrar-IX, DC office District South West Kapashera New Delhi, has been conducted upto 2020-21 by AG (Audit) Delhi.

Maintenance of Records

The maintenance of records of Sub-Registrar—IX , DC office District South West Kapashera New Delhi, for the period 2022-23, was found satisfactory subject to observations made in Current audit report and in test audit note.



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List of Para (Order by Audited Year & Para)

View Detailed Audit Report

Department : Deputy Commissioner Office							
Sub department: D.C. (Distt.SW), Kapashera, Delhi (39/1)+S.R. IX (Kapashera)(39(i)/1)+S.R. IX-A (Najafgarh)39(ii)/1							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	1997	1999	1		Relief to J & K Migrants	0	0
2	1997	1999	2		Service Books	0	0
3	1997	1999	3		Excess payment in cellular phone's bill	0	5378
4	1997	1999	4		Income Tax 1997-99	0	5290
5	1997	1999	5		HRA (Sh. K. Narsimha, IAS)	0	0
6	1997	1999	6		Pay fixation arrear bills	0	11175
7	1997	1999	7		Log Books	0	26032
8	1997	1999	10		Contingent Vouchers	0	560
9	1997	1999	11		Records of Adjudication of Stamp Duty	0	0
10	1997	1999	12		Revenue charged an account of Mutation fee	0	0
11	1997	1999	13		Registrar office, Kapashera SR-IX	0	0
12	2006	2008	1		Cash Book - Misutilization of Government Receipts (S.R. IX)	0	0
13	2006	2008	2		Short Recovery of stamp duty worth Rs. 8116/- in r/o lease-deed registered (S.R. IX)	0	8116
14	2006	2007	2		Non-accounting of receipts (SR-IX)	0	0
15	2006	2007	3		Drawal of Special Pay by Mr. Rajiv Kale, DC(SW)	0	0
16	2006	2008	3		Loss of Stamp duty amounting to Rs. 587084/- violating provisions under rule 48(f)(S.R. IX)	0	587084
17	2006	2008	4		Stamp duty amounting to Rs. 897038/- short paid on Sale-deed documents (S.R. IX)	0	897038
18	2006	2007	4		Income Tax	0	676
19	2006	2008	5		Stamp duty amounting to Rs. 58525/- short paid on Agreement to Sell (S.R. IX)	0	58525
20	2006	2008	6		Verification of Stamp Papers found in the records of the office of S.R. IX (S.R. IX)	0	0
21	2006	2007	7		Log Books	0	0
22	2006	2007	8		Grant of Ex-gratia relief - Kashmiri migrants (Vasant Vihar)	0	0
23	2006	2007	9		Short recovery of Licence Fees / Water charges.	0	12240
24	2007	2014	1		Irregular payment amounting to Rs. 10,52,700/- to Kashmiri Migrants	0	1052700
25	2007	2014	2		Recovery of overpayment of pay	0	41960
26	2007	2014	3		Irregularities in implementing "My Delhi I Care Fund" Scheme	0	0
27	2007	2014	4		Irregularities in implementing "Minor Works" Scheme	0	0
28	2007	2014	5		Irregular expenditure of Rs. 15,67,406/- under 'Citizen Care for Habitat Fund'	0	0
29	2007	2014	6		Short Recovery of Licence Fee amounting to Rs. 24,170/-	0	24170
30	2007	2014	7		Recovery of Income Tax amounting to Rs. 14,530/-	0	10100
31	2007	2014	10		Irregular payment of Telephone Bill amounting to Rs. 2871/- in respect of Ms. Arti Lal, IAS	0	2871
32	2007	2014	13		Irregular payment of CDVs under Disaster Management amounting to Rs. 20,100/-	0	0
33	2008	2014	1		Non-crediting of proceed of bank drafts amounting to Rs. 10,89,761/- (S.R. IX)	0	0
34	2008	2014	2		Inordinate delay in determination of short payment of stamp duty by COS (S.R. IX)	0	0
35	2014	2015	1		Short payment of Stamp Duty and Registration Fee of Rs. 59681/- (S.R. IX)	0	59681
36	2014	2015	1		Irregular payment amounting to Rs. 8,14,800/- to Kashmiri Migrants	0	814800
37	2014	2015	2		Loss of Revenue amounting to Rs. 130300/- due to non-charging of revised rates of marriage regis.	0	130300
38	2014	2015	2		Inordinate delay in determination of short payment of stamp duty by COS (S.R. IX)	0	0
39	2014	2015	3		Irregular payment of LTC amounting to Rs. 1,46,370/-	0	146370
40	2014	2015	5		Overpayment of Pay and Allowances amounting to Rs. 26,450/-	0	3875
41	2014	2015	6		Irregularities in implementing "My Delhi I Care Fund" Scheme	0	0
42	2014	2015	7		Non reconciliation of Receipts for amount collected by Sub-Registrar Office-IX	0	0
43	2015	2017	1		Short Recovery of subscription towards DGEHS amounting to Rs. 6300/-	0	1100
44	2015	2017	1		Inordinate delay in determination of short payment of stamp duty by collector of stamps (S.R. IX)	0	1135135
45	2015	2017	2		Non production of Records (S.R. IX)	0	0
46	2015	2017	2		Irregular payment amounting to Rs. 4,20,000/- to Kashmiri Migrants	0	420000
47	2017	2018	2		Non completion of work under MLALAD Work and irregularities thereof	0	0
48	2017	2018	3		Maintenance of Land Acquisition Record (South-West)	0	0

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49	2017	2018	5		Non production of Records	O	0
50	2018	2020	1		Non disclosure/confirmation of deposition of TDS with Income Tax Deptt. (S.R. IX) (10)	O	0
51	2018	2020	1		Recovery of License Fee	O	2145
52	2018	2020	1		Non disclosure/confirmation of deposition of TDS with Income Tax Deptt. (S.R. IX-A)	O	0
53	2018	2020	2		Non recording of certificate on the lost copy of each volume (S.R. IX-A)	O	0
54	2018	2020	2		Non observance Rule 176 of GFR 2017 while replacing and existing old items	O	0
55	2018	2020	2		Non recording of certificate on the last copy of each volume (S.R. IX) (10)	O	0
56	2018	2020	3		Shortcomings in impound Register/Case (S.R. IX) (10)	O	0
57	2018	2020	3		Non observance of order of GAD, GNCTD regarding installation of GPS Devices in Vehicles	O	0
58	2018	2020	3		Shortcomings in impound register/Case (S.R. IX-A)	O	0
59	2018	2020	4		Non production of Records (S.R. IX-A)	O	0
60	2018	2020	4		Non adjustment of outstanding AC Bills	O	0
61	2018	2020	4		Non production of Records (S.R. IX) (10)	O	0
62	2018	2020	5		Non production of Records	O	0
63	2020	2022	1		Non disclosure/confirmation of deposition of TDS with Income Tax Department (S.R. IX) (10)	O	0
64	2020	2022	1		Non deduction of TDS under GST	O	223950
65	2020	2022	1		Stamp duty and registration fee on the minimum rate of construction amount (S.R. IX-A)	O	34816
66	2020	2022	2		Non disclosure/confirmation of deposition of TDS with Income Tax Department (S.R. IX-A)	O	0
67	2020	2022	2		Short recovery of License Fee	O	3330
68	2020	2022	2		Non recording of certificate on the last copy of each volume (S.R. IX) (10)	O	0
69	2020	2022	3		Non maintenance of Movement Register (S.R. IX) (10)	O	0
70	2020	2022	3		Recovery on account of Special Allowance	O	18500
71	2020	2022	3		Non recording of certificate on the last copy of each volume (S.R. IX-A)	O	0
72	2020	2022	4		Non maintenance of Movement Registers (S.R. IX-A)	O	0
73	2020	2022	4		Over payment of Transport Allowance	O	35802
74	2020	2022	4		Catalogue of Permanent Records (S.R. IX) (10)	O	0
75	2020	2022	5		Non production of Record (S.R. IX) (10)	O	0
76	2020	2022	5		Loss of excheque due to non disposal of condemned vehicle	O	0
77	2020	2022	5		Catalogue of Permanent Records (S.R. IX-A)	O	0
78	2020	2022	6		Non production of Record (S.R. IX-A)	O	0
79	2020	2022	6		Irregular expenditure of Rs. 138596/- on vehicle repair	O	0
80	2020	2022	7		Non utilization of NDMA PM Cares funds of Rs. 5.00 Crore	O	0
81	2020	2022	8		Non production of Records	O	0

*** NOTE:**

'O'- Outstanding Paras.

'R' -Reply submitted by the Department/Units.

'C'- Comment by the Directorate of Audit on reply submitted.

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Ref. No. 18
Dated: 12/7/88

Sub-Registration Office, Kapurthala

①

scrutiny of record of Sub-Registration office Kapurthala following observations were made which may have to be looked into, verified and acted in accordance :-

(A) Receipts Stock Registers :-

Fees are being collected by Sub-Registration office in Receipt A and Receipt B form. No stock registers have been maintained as to which S.Nos. of receipt books have been received and issued till date. In the absence of above record it could not be vouched whether there was any misuse or not. Necessary stock register be maintained under compliance to

(B) Receipt (Regn. Form No 2)

- (a) No page counting certificate was given before start of any Receipt Book.
- (b) Receipt Book is in triplicate and photocopy having 5 copies. Receipts in duplicate are issued to the party and 3rd copy is retained by the office. Since only set of triplicate form is used for one individual party remaining 2 folds are receipts are issued to different parties. It was also observed that additional S.Nos. are also being given on daily basis from S.N.1 books of having three fold receipt book. In triplicate is not individual i.e. of copies of same 11-16. against the requirement of 3 copies.

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Reasons may please be elucidated to audit as to why collection made is not being deposited on daily basis and Receipt & Journal Rules violated.

(E) ~~From~~

Recd of Sub-Register, Bangalore was rd produced. Same may be reviewed with reference to above observations and necessary compliance made under compliance to audit.

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Para-25

(4)

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(12)

PARA - 2 : Non-accounting of receipts
(Ref Memo no.14 dated 27.06.07 for the audit period 2006-07)

1. Sub Registrar office do the registration of various types of documents i.e. General Power of Attorney, Will, Sale of property within MC area, Lease Deed, Adoption Deed etc. Every document registered is given a registration number and fee collected according to the deed name.

During test check of daily receipts for the month of March 07 of the office of Sub Registrar IX, it was observed that receipts against all the properties registered have not been accounted for in the books. Details of missing receipts are given as under: -

Date	Book No.	Receipt nos of registered document	No of receipts against which Amount recd	No of missing receipts
08.03.07	1	1692-1743 (52)	51	1 (1740)
09.03.07	4	947-963 (17)	16	1 (54)
12.03.07	1	1800-1856 (57)	48	9 (1847,48,49,50,51,52,53,54,55)
13.03.07	1	1857-91 (35)	34	1 (1891)
13.03.07	4	972-995 (24)	19	5 (972,73,74,75,76)
14.03.07	1	1892-1958 (76)	67	1 (1906)
14.03.07	3	186-191 (6)	5	1 (186)
16.03.07	1	2017-2066 (50)	49	1
19.03.07	1	2067-2113 (47+6UR=53)	46	7
20.03.07	1	2114-2171 (58)	53	5
20.03.07	4	1076-1104 (29)	26	3
21.03.07	1	2172-2246 (74)	73	1
22.03.07	1	2246-2306 (61)	60	1
23.03.07	4	1180-1221 (42)	41	1
26.03.07	4	1222-1256 (35)	34	1

The above table is only an illustrative example and many more receipts may be missing during the period of Audit.

2. In addition to above computerized receipts some manual receipts on account of inspection of documents; Supply of copy of documents and issue of NOC are issued on daily basis. On test-check of the records of daily manual receipts, it was observed that the number of cases against whom fees deposited was exceeding the no of receipts issued daily as per details given under: -

Date	Total Receipts Issued	No of cases in which Fees Deposited		
		Inspection	CTC	NOC
13.3.07	1177-1299(43)	17	11	25
14.3.07	1220-1264(45)	27	2	23
15.3.07	1265-1304(40)	18	11	14 + 35HPA
16.3.07	1306-1344(39)	21	9	11
19.3.07	1345-1389(45)	12	7	37
20.3.07	1390-1420(31)	19	3	14

Non-accounting of Govt receipts are a serious financial irregularity. Department may kindly look into the matter and reasons for non accounting of receipts in respect of all the registered documents/discrepancy in accounting as pointed out in Table-II above may be Investigated under intimation to Audit. The above table is only an illustrative example and many more discrepancies may be during the period of Audit.

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PART-I . OLD REPORT

PART - II (B) : CURRENT AUDIT OBSERVATIONS

(The current audit period was for the period 2006-08)

PARA - 01 : Cash-book - misutilization of Government receipts

(Audit period 2006-08 — Reference Audit Memo no.2 dated 25.06.08)

1. Undue delay in depositing Cash collected as fee - The system of Registration of documents/ collection of registration fee is computerized and the receipts in respect of book no. 1,3 and 4 are issued by the computer. Only a few receipts in respect of book no.2 are issued manually. Further although the SR office and DC(SW) office are working in the same complex but it was noticed during test check that the amount collected as Registry Fee/Lease Deed Registration Fee/ With/other misc. charges was not being deposited promptly with the cashier on the same day for further depositing the same into Government account and heavy amount of cash as per details given in enclosed table of Annexure-1/Para-1 was being retained by the office in violation of the Financial Rules. This may attracts misutilization of the Government money.

Audit Comments :-

- (a) From the above table it is seen that Cash has been retained in SR Office as long as 10 days. No apparent reasons for retention of Government receipts for such long period and not depositing the case in Government account is available on records
- (b) Full amount of cash in hand on the date of deposit was not being deposited into Bank and heavy amount of cash out of Government receipts even on the date of deposit in bank was being kept in hand without any apparent reason on record. Under the circumstances, chances of misuse of Government receipts cannot be ruled-out
- (c) This irregularity was also pointed out during the last audit of DC(SW), Kapashera, ND and it was assured that in future Government receipts will be deposited into the bank immediately and in full amount but the same irregularity still continues.

Reasons for over retention of Government receipts without any reason and not depositing the full amount of receipts in bank on each date needs to be explained to audit.

2. Receipts issued without filling the amount collected - It was further noticed that sometimes receipts are issued to the party but the amount collected as Government receipt on account of various reasons was not being filled in the appropriate columns of the receipt book and the same is left blank which is highly irregular and violation of the Financial Rules. Some of the cases noticed were as under :-

<u>Date</u>	<u>Receipt Left Blank</u>
12.03.07	1154
12.03.07	1157
13.03.07	1188
19.03.07	1378

Reasons for non-filling of actual amount collected as Government receipt in the respective column in receipt book needs to be explained to audit.

3. Fully computerization of receipts - Since, computerized receipts in respect of Book no.I, III & IV are being issued, receipts of Book no.II should also be computerized, under intimation to audit.

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PARA - 02 : Short recovery of stamp duty worth Rs.8,116/- in respect of Lease-deed registered vide no.13678 dated 13.10.06 (Audit period 2006-08 -- Reference Audit Memo no.3 dated 25.06.08)

A Lease Deed was executed by Mr Inderjit Singh Sodhi in favour of M/s Merck Specialties Private Limited for letting-out the built-up property on a plot of land measuring 8560 sq.ft at Plot no A-62, Naraina Industrial Area, Phase-I, New Delhi-110028 for a term beginning from 01.12.2006 to 30.11.2011.

During test-check following irregularities were noticed in the instant case -

- 1 **Short recovery of Stamp Duty worth Rs.8116/-** - As per the following calculations, it was ascertained that an amount of Rs.8116/- was received short on account of actual Stamp Duty chargeable :-

1	2	3	4	5	6	7	8	9	10
Rent period	Agreed monthly Rent (Clause-2)	Agreed monthly Maintenance fees (Clause-3)	Sub-Total (Col-3+4=5)	Yearly rent plus maintenance fees (Col-5 multiplied by 12)	Value of average annual rent received (Consideration value)	Proper Stamp duty as per Instrument no.35(a)(ii) under Schedule IA of the Indian Stamp (Delhi Amendment) Act, 2001	Stamp paper affixed for	Loss of Government revenue due to receipt of short Stamp-duty (Col-8-9=10)	
1 01.12.06 to 30.11.07	251000	8560	259560	3114720	17154000 5 = 3430800	3480800 x 2% = Rs.69616/-	Rs.60500/-	Rs.8116/-	
2 01.12.07 to 30.11.08	263500	8560	272060	3264720					
3 01.12.08 to 30.11.09	276700	8560	285260	3423120					
4 01.12.09 to 30.11.10	290500	8560	299060	3588720					
5 01.12.10 to 30.11.11	305000	8560	313560	3762720					
				1,71,54,000					

Although the case was referred to the Collector of Stamps for evaluation of proper stamp duty of Rs.6062/- vide letter no.F.SR-IX/DC/SW/2006/amp/1565-67 dated 13.10.06 on the basis of agreed monthly rent (col.3) only, i.e., without taking into consideration the amount of monthly maintenance charges payable by the 2nd party (col.4). However, no proof of charging the short duty paid or imposing of penalty was shown to the audit. Reasons for the short recovery may be elucidated and a recovery of Rs.8116/- may be made from the defaulting officials, after due verification, under intimation to audit.

2. **Stamp Duty receipt issued for an excess amount of Rs.6170/-** - On the Stamp Papers worth Rs.60500/-, an acknowledgement was given for Rs.66670/- as Stamp Duty received. Hence, literally the stamp paper was affixed for Rs.60500/- but receipt in Government account was shown as Rs.66670/-. Reasons for over-stating the Government revenue figures as well as issuance of incorrect receipt of Government revenue may be elucidated to audit

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Para-3 Para-03

PARA - 03 : Loss of Stamp duty amounting to Rs.5,87,084/- violating provisions under Rule 48(f) of Delhi Stamps Duty registration fees (Audit period 2006-08 — Reference Audit Memo no.5 dated 04.07.08)

As per provisions contained under Rule 48(f) of Stamp Duty Registration fee in Delhi, Stamp duty for Registration of Power of Attorney, when given for consideration and authorizing the attorney to sell any immovable property is to be charged as a conveyance as levied by this Act under Rule No 23 for the amount of consideration @ 3%.

During test check it was observed that GPAs were being registered without levying the proper stamp duty as said above. Some of the cases test-checked have been given in the enclosed Annexure-2/Para-3. (the list is only illustrative and not exhaustive — other cases may be reviewed by the unit, under intimation to audit)

Reasons for not charging the proper stamp duty as laid down under Rule 48(f) be explained to audit. Further stamp duty charged short from such parties be collect now under intimation to audit.

Para-4 Para-04

PARA - 04 : Stamp duty amounting to Rs.8,97,038/- short paid on Sale-deed documents (Audit period 2006-08 — Reference Audit Memo no.6 dated 04.07.08)

As per Notification No.F.2(12)/Fin.(E.I)/Part file/Vol-1(II)/3548 dated 18.07.07 areas falling the NCT of Delhi were categorized from A to H and rates for payment of Stamp Duty for various categories were fixed under these orders. Accordingly stamp duty was to be charged as per the rates fixed vide the said notification at the time of registration of a property. During test check of records it was observed that proper stamp duty as per the guidelines issued vide the above said notification were not charged. Some of the cases detected during test-check are listed in the enclosed Annexure-3/Para-4.

Reasons for not charging the proper stamp duty as per the guidelines issued by the Govt needs to be explained. Further *suo moto* revision the such cases wherein stamp duty was not paid as per the notification dated 18.07.07 may be made and compliance be shown to the next audit.

Para-5 Para-05

PARA - 05 : Stamp duty amounting to Rs.58,525/- short paid on Agreement to Sell (Audit period 2006-08 — Reference Audit Memo no.7 dated 04.07.08)

As per Notification no.F.2(3)/Fin.(E.I)/2003-04 dated 19.05.03, Stamp-duty at reduced rate of 5% by men and 3% by women in respect of Conveyance on Sale and Conveyance on Agreement to sell was to be paid by the applicant at the time of registry of these documents.

During test-check it was observed that full amount of Stamp-duty as per the above notification was not paid by the applicants for registry of documents. Some of the cases detected during test-check are given in the enclosed Annexure-4/ Para-5.

Reasons for not charging the proper stamp duty in these cases may be explained to audit and the applicants may be asked to pay the residual amount of short stamp-duty paid in such cases after *suo moto* revision, under intimation to audit

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PARA - 06 : Verification of Stamp Papers found in the records of the Office of Sub-Registrar No.IX, Kapashera, (Audit period 2006-08 -- Reference Audit letter no.6 dated 01.07.08)

During test-check of records of Sub-Registrar-IX following stamp papers were found registered/used, which were referred to the Treasury Officer (Delhi), Tis Hazari, Delhi for the following necessary verifications :-

- (1) To confirm some of the following randomly selected Stamp papers registered by the aforesaid Sub-Registrar :-

S.No	Book No.	Vol No.	Regn no.	Regn date	Stamp Paper No.	Amount
1	2	3	5	6	7	8
1	I	3493	1513	02.03.07	345340	25000
2	I	3493	1513	02.03.07	345339	25000
3	I	3493	1513	02.03.07	345338	25000
4	I	3493	1513	02.03.07	345337	25000
5	I	3493	1513	02.03.07	345336	25000
6	I	3493	1513	02.03.07	02896	10000
7	I	3493	1513	02.03.07	(No number)	5000
8	I	3493	1514	02.03.07	685955	1000
9	I	3491	1506	02.03.07	(No number)	5000
10	I	3491	1506	02.03.07	144161	500
11	IV	1145	1159	02.03.07	137561	5000
12	IV	1145	1159	02.03.07	137560	5000
13	IV	1145	1159	02.03.07	(No number)	5000
14	IV	1145	1159	02.03.07	656583	1000
15	IV	1142	985	13.03.07	692769	1000
16	IV	1142	985	13.03.07	144146	500
17	IV	970	3604	03.04.06	249310	1000
18	IV	970	3625	03.04.06	B-845903	50
19	IV	970	3628	03.04.06	358226	1000
20	IV	970	3628	03.04.06	A-697331	100

- (2) Incidentally, it was also noticed that some of the Stamp papers were without any numbers, which needs clarifications.

Since no confirmation has been received, the same may be got done and compliance be shown to next audit.

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Annexure-1/Para-1

List of cases of Undue delay in depositing Cash collect as fee
 (the list is only illustrative and not exhaustive)

S. No	SR Office related				Accounts Office related			Total no. of days (Delay) (Col 3-6=10)	
	Amount collected (Rs.)	Date of cash collection in SR Office	Date of Depositing with Cashier	No. of Days (Delay) by SR office in depositing the cash with Cashier (Col 3-4=5)	Date of deposit by cashier in Government account (Bank-SBI)	Amount Deposited	Short deposit, i.e. Amount kept in Hand		No. of Days (Delay) in depositing the cash in bank (Col 4-6=9)
1	2	3	4	5	6	7	8	9	10
1	7701/-	28.02.07	05.03.07	06	06.03.07	43946/- (including previous day non-deposited balance of cash-in-hand)	34432/-	01	07
2	4963/-	08.03.07	13.03.07	06	16.03.07	28212/-	26099/-	04	09
	5289/-	09.03.07	13.03.07	05	16.03.07				
	4606/-	12.02.07	13.03.07	02	16.03.07				
3	7319/-	16.03.07	20.03.07	05	28.03.07	30488/-	49871/-	03	13
	4142/-	19.03.07	20.03.07	02	28.03.07				
	6817/-	21.03.07	26.03.07	06	28.03.07				
	8294/-	22.03.07	26.03.07	05	28.03.07				
	14346/-	23.03.07	26.03.07	04	28.03.07				
4	7987/-	26.03.07	28.03.07	03	28.03.07	40846/-	5101/-	03	07
	5369/-	05.03.08	08.03.08	04	13.03.08				
5	5472/-	07.03.08	11.03.08	05	13.03.08	16186/-	27230/-	—	13
	3579/-	12.03.08	14.03.08	03	24.03.08				
	6338/-	14.03.08	18.03.08	05	24.03.08				
6	5291/-	19.03.08	24.03.08	06	24.03.08	26879/-	10567/-	02	11
	5898/-	20.03.08	24.03.08	05	24.03.08				
	3900/-	03.09.07	12.09.07	10	13.01.07				
	3531/-	05.09.07	12.09.07	08	13.01.07				
7	3398/-	06.09.07	12.09.07	07	13.01.07	8703/-	4823/-	03	07
	5980/-	07.09.07	12.09.07	06	13.01.07				
8	3696/-	14.09.07	18.09.07	05	20.09.07	14950/-	1916/-	02	07
	6848/-	19.09.07	24.09.07	06	25.09.07				
9	6861/-	10.10.07	17.10.07	08	20.10.07	22675/-	16240/-	04	14
	1311/-	11.10.07	17.10.07	07	20.10.07				
10	4996/-	24.10.07	30.10.07	07	30.10.07	16575/-	674/-	—	07

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Annexure-2/Para-3

List of cases of loss of Government revenue due to improper levying of Stamp duty

1	2	3	4	5	6	7	8	9	10	11	12	13
Book/ Vol No. Page no.	Regn no. & date	Locality / Address of property	Area of property	Market rate/ Sq. Mtr.	Sale price as per market rate (Rs.)	Rate of Stamp duty under clause 23	Proper Stamp duty payable (Rs.)	Stamp duty paid (Rs.)	Loss of Governm ent revenue (Rs.)	Name of the 1 st Party & 2 nd Party	Remark	
1	2	3	4	5	6	7	8	9	10	11	12	13
1	IV/1970	3604 Palam	50 sq yds (42 Mtr)	6930	291060	3%	8732	2550	6232	Ram Devi, Rakesh Aggarwal	Irrevocable GPA with sale rights	
2	IV/1145	1140 Kh. No 201 Nasipur colony, West sagarpur	40 sq yds (34 sq Mtr)	6930	22746	3%	6824	3500	3324	Hari Charan Mohd Shakeel	Irrevocable GPA with sale rights	
3	IV/1145	1152 Flat No.204, Pkt.6, Phase.1, Dwarka	25 Sq Mtr	21800	545000	3%	16350	50	16300	Hari Sh Bhatia Abheek Ram	Irrevocable GPA with sale rights	
4	IV/1145	1154 Shop No.3 & 4, Shopping Center Mayapuri Shop No.21-	15.65 Sq mtrs	21800 x 2 x 15.65	682340	3%	20470	50	20420	Satyam Sander Madhushale	Irrevocable GPA with sale rights	
5	IV/1145	1166 No. 18/19, DDA Retail Business Centre, Nangal Raya	129.3 Sq ft	21800	284434	3%	7933	50	7883	Ashok Idhami Lalita Devi	Irrevocable GPA with sale rights	
6	IV/1145	1158 C-48 Sector-8, Dwarka	60 Sq ft	21800	1308000	3%	39240	50	39190	Alesh Gupta Veena Mangi	Irrevocable GPA with sale rights	
7	IV/1141	912 Kh98/22Palam village Mohan Enclave.	33.33 Sq Yds/ 22.99 Sq Mtr	6930	193970	3%	5819	1500	4319	Ujjal Biswas Manoj Kumar	Irrevocable GPA with sale right with consideration	
8	IV/1141	913 Village Nasir Pur (West Sagarpur)	31 Sq Sq Mtr.	6930	187387	3%	5622	1500	4122	Anjana Sharma Tara Devi	Irrevocable GPA with sale right with consideration	

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S. No.	Book/ Vpl No. / Page no.	Regn no. & date	Locality / Address of property	Area of property	Market rate/ Sq. Mtr.	Sale price as per market rate (Rs.)	Rate of Stamp duty under clause 23	Proper Stamp duty payable (Rs.)	Stamp duty paid (Rs.)	Loss of Government revenue (Rs.)	Name of 1 st Party & 2 nd Party	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13
9	IV/1141	928 dt.07.03.07	F-66 Industrial Area PH-II Maya Pur	92 Sq Yds/77.28 Sq. Mtr	21800	1684704	3%	50541	50	50491	Kanchan Chabra Ajay Dogra Rajv Dr. Aman Arora	Irrevocable GPA with Sale right with rights with consideration
10	IV/1141	930 dt.08.03.07	66B Kh. No.11 Village Deerpur	73 Sq yds / 63 Sq Mtr	6930	436590	3%	13098	1500	11598	Sunita Rekha Ran	Irrevocable GPA with Sale right with consideration
11	IV/1141	937 dt.08.03.07	IR2-10A Indira park, Nainipur	25 Sq. yds./21 Sq. Mtr.	6930	145530	3%	4356	1500	2856	Sanya wat Chet Ram	Irrevocable GPA with Sale right with consideration
12	IV/1141	940 dt.08.03.07	166 A/3 Plot No 162 Sadh Nagar, Patem	105 Sq.yds / 89.04 Sq. Mtr	6930	617047	3%	18511	10000	8511	P Ramchandra Rakesh Aggarwal	Attorney to Attorney with irrevocable sale right with consideration amount
13	IV/1141	941 dt.08.03.07	Plot No.86, Pkt-II Se c.2 Dwarka	145 Sq. Mtr.	9300	418500	3%	12555	50	12505	Sandeep and 12506 Sandeep verma to Raksha verma	Attorney to Attorney, Irrevocable with sale
14	IV/1141	943 dt.08.03.07	Pl. No K-150 Gali No2 Mahulpur	40 Sq Yds / 33.2 Sq Mtr	18100	540980	3%	16229	50	16179	Ram Daw and Ram Babu	GPA with sale right with consideration
15	IV/1141	944 dt.08.03.07	WZ-1005-A Sadh Nagar, Patem	30 Sq Yds / 28.2 Sq Mtr	6930	174836	3%	5839	3000	2239	Sheel Dew Ravi Kumar	Irrevocable GPA with sale right with consideration amount
16	IV/1141	953 dt.08.03.07	IR2 97 Kulkashpur Hosiarpur	66.5 Sq. Yds / 55.85 Sq. Mtr	6930	367110	3%	11973	2000	9973	Nitesh Gupta 8113 Deepak Goyal and Phool Singh	Attorney to Attorney Irrevocable GPA with sale right with consideration amount
17	IV/1141	955 dt.09.03.07	C-43, Rajpuri Village	80 Sq Yds / 42 Sq. Mtr	6930	381000	3%	8732	2500	6232	Pras Sharma Anshuher Lal	Attorney to Attorney Irrevocable GPA with sale right with consideration amount

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1	2	3	4	5	6	7	8	9	10	11	12	13
Book No. Vol No. Page no.	Regn no. & date	Locality / Address of property	Area of property	Market rate/ Sq. Mtr.	Sale price as per market rate (Rs.)	Rate of Stamp duty under clause 23	Proper Stamp duty payable (Rs.)	Stamp duty paid (Rs.)	Less of Devshan and arrears (Rs.)	Name of the 1 st Party & 2 nd Party	Remark	
18 IV/1141	957 dt.09.03.07	Kh.No 16/7 Village Mirzapur (Maha vs Enclave)	40 Sq Yds / 33.8 Sq Mtr	6930	232640	3%	6985	2000	4985	Kamla Bhat Amoln Singh	Irrevocable GPA with sale right	
19 IV/1141	958 dt.09.03.07	RZ-1-131, Mahavir Enclave	38 Sq Yds / 25.2 Sq Mtr	6930	174836	3%	5239	1200	4039	Kamla Bhat Dhanraj Devi	Irrevocable	
20 IV/1141	965 dt.09.03.07	Kh.No 109/17, Village Phulwa Bhadrat Vihar	80 Sq Yds / 67 Sq Mtr	6930	465696	3%	13970	2400	11570	Yogesh Yadav Santosh Jain	Irrevocable GPA with sale right with consideration amount	
21 IV/1141	968 dt.09.03.07	RZ-603/03 Gali-15/c, Shivpuri, West Sector	50 Sq Yds / 42 Sq Mtr	6930	291080	3%	8736	1500	7236	Harbans Lal Nehra Aggarwal	Irrevocable GPA with sale right with consideration amount	
22 IV/1144	1095 dt.16.03.07	LIG Sector 10, Dwarka	45 Sq Mtr	9300	418500	3%	12555	50	12505	Ranjeet Singh Smt Rashmi	GPA with sale right	
23 IV/1144	1120 dt.21.03.07	Plot no.C-102 Sector-10 Dwarka	148 Sq Mtr	9300	418500	3%	12555	50	12505	Adil Hasan Rani Bhushan	GPA with sale right	
24 IV/1144	1134 dt.21.03.07	Flat No. 18-A, G.floor, Pkt I, Dwarka	145 Sq. Mtr	9300	418500	3%	12555	50	12505	Anand Kumar and Manjeet Kaur	GPA with sale right	
25 IV/1140	846 dt.02.03.07	Mp. Sat Dwarka	160 Sq. Mtr.	11300	904000	3%	27120	50	27070	Anil Kumar and Smt Rekha Negi	GPA with sale right	
26 IV/1140	855 dt.02.03.07	Mp Sat, Dwarka	80 Sq.Mtr	11300	904000	3%	27120	50	27070	Dr. Kalash Chandra and Rachna Mathura Nehra Kambal	GPA with sale right	

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1	2	3	4	5	6	7	8	9	10	11	12	13
Book/ Vol No. (Page no.)	Regn no. & date	Locality / Address of property	Area of property	Market rate/ Sq. Mtr.	Sale price as per market rate (Rs.)	Rate of Stamp duty under clause 23 (Rs.)	Rate of Stamp duty payable (Rs.)	Stamp duty paid (Rs.)	Less of Revenue (Rs.)	Name of the 1 st Party & 2 nd Party	Remark	
27	N/1340 28.02.03.07	827 Sanyal	400.55 sq yds/ 336.46 Sq Mtr.	21800	7334828	3%	220045	80	219005	Sanjay and Om parkash, Barwon Lal	GPA with sale right	
28	N/1340 28.02.03.07	Sectr-12 Dwarka	60 Sq.Mtr	11300	604000	3%	27120	50	27070	Mrs. Asha Devi Bhatnagar Singh	GPA with sale right	
										587084		
(Rupees Five lakhs eighty seven thousand and seventy three only)												

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Annexure-3/Para-4

List of cases of loss of Government revenue due to Stamp duty short paid on sale-deed documents

S. No	Book No./ Volume No.	Regn. No./ Address of Property	Area	Rate	Value	Stamp Duty Due	Stamp Duty paid	Balance Stamp Duty (Loss of Govt revenue)	Name of the 1 st Party & 2 nd Party
1	2	4	5	6	7	8	9	10	11
1	1/3845	8148 dt. 18.07.07 RZ-B-116, Raj Nagar, Palam	33.8 SQ. Mtr	13700	460320	38826	2400	34426	Smt. Kamla Devi A. P. Singh
2	1/3845	8156 dt. 18.07.07 RZ-B-682, Mahavir Enclave, Palam	264.1 Sq. Mtr / 315 Sq. Yds	13700	2625020	290002	20000	270002	Manish Kumar Virender Kumar
3	1/3845	8157 dt. 18.07.07 B-86-A Vishwas park, Uttam Nagar	60 SQ Yds / 50.4 Sq. Mtr.	16100	811440	84915	5600	59315	Anil Sharma Deepak Shamma Sat Narain Gupta
4	1/3845	8154 dt. 18.07.07 Kh. No. 1647, Indir puri, Naraina (E)	100 Sq. Yds / 84 SQ. Mtr.	18400	1545600	123640	19200	104448	Jay Enn Enterprises P. Ltd. Director Suresh Khandelwal
5	1/3847	8161 dt. 18.07.08 WZ-1656-A, Nangal Raya	300 SQ. Yds / 252 SQ. Mtr.	13700	3452400	241668	14000	227668	Smt. Laxmi Laxman Wankhara
6	1/3865	8410 dt. 31.07.07 DDA Flat 25-B, 1st floor, Manglauri	21 Sq. Mtr.		230000 (Consideration amount)	18400	17250	1150	
7	1/3865	8412 dt. 18.07.04 RL-89, Mohan Nagar, Nangalaya	100 Sq. Yds / 75 Sq. Mtr.	13700	1150800	92064	8000	84064	Kusum Lala Ranbir Singh
8	1/3865	8413 dt. 12.07.07 H. No. 289, Nangal Raya	89.56 Sq. Yds / 75.23 Sq. Mtr	13700	1080605	@6% 61836	30000	31836	Raj Kumar Smt Neela Verma
9	1/3845	8207 dt. 23.07.07 4 Story Bld. Sold entire 1 st floor	75 Sq. Mtr	11300 with Multiplicati on factor 1.2	1017000	@7% 71180	56000	15190	M/S A. Ltd. Thampy Garcy V

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S. No	Book No./ Volume No.	Regn. No./ Date	Address of Property	Area	Rate	Value	Stamp Duty Due	Stamp Duty paid	Balance Stamp Duty (Loss of Govt revenue)	Name of the 1 st Party & 2 nd Party
1	2	3	4	5	6	7	8	9	10	11
10	1/3846	8171 dt. 18.07.07	Plot No. A-74 Kh. No. 144, Village Bindapur, Uttam Nagar	37.8 Sq. Mtr	13700	517860	41429	10000	31429	Smt Neema Jitin Arora
11	1/3854	8256 dt. 24.07.07	MIG Flat no. 20-D, 3 rd Floor, Pkt 2A, Sector-7, Dwarka	80 Sq. Mtr	15000	1200000	72000	48500	23500	Lokesh Sharma Veena Thakur
12	1/3854	8262 dt. 25.07.07	Fiat no. 207, Block-B, 2 nd Floor, Sector-9, Dwarka	---	---	1400000	98000	92400	5600	Ram Kumar Charu Khanna & Manish Khanna
13	1/3854	8282 dt. 25.07.07	Fiat no. 1605, Astha Kunj Appia, Plot no. 3, Sec-3, Dwarka	---	---	2000000	120000	114000	6000	Sangeeta Rani Arora Bimla Gupta
14	1/3850	8212 dt. 19.07.07	Shop no. G-15, Vardhaman Enterprises Plaza, Nasirpur, Dwarka	---	---	800000	48000	45600	2400	Kumar Amarjeet & SK Roy Rupi Kumari
(Rupees Eight lakhs ninety seven thousand and twenty eight only)										897038

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Page No 14

Annexure-4/Para-5

List of cases of loss of Government revenue due to Stamp duty short paid on Agreement to sale

S. No.	Book No./ Volume No.	Registr. Name of Instrument	Locality Address	Consideration amount	Rate of stamp duty	Stamp duty payable	Stamp duty paid	Less due to under payment of stamp duty	Name of the 1 st Party & 2 nd Party
1	2	3	4	5	6	7	8	9	10
1	1/3485	1438 Agreement to sell	Palam	2000000	8%	160000	150000	10000	Jagdeep Kishore Gobind Parsad Dr KC Bansal
2	1/3482	1511 Agreement to sell		2200000	8%	132000	126400	6600	Smt Rachna Malhotra Krishan Solanki Shashi Handa
3	1/3485	1441 Agreement to sell	Janta flat, 108 2 nd floor, Basant village	350000	8%	21000	10500	10500	Saroj Nareesh Kumar
4	1/4625	2754 Agreement to sell	DDA Janta Flat no 92, Pocket-6, 3 rd Floor, Dwarka	120000	8%	9600	5400	4200	Bhawani Singh Ram Kumar
5	1/4636	Agreement to sell	Plot no.13, Sector-23-A, Dwarka	1005000	8%	80400	75000	5400	Deepak Bimla Rawat
6	1/3467	1465 Agreement to sell	LIG Flat no.402, Pocket-16, Sector-3, Dwarka	450000	6%	27000	25650	1350	M/s Indraprastha Buildwell Pvt Ltd Krishna Girish, Sachin, Nitin
7	1/3487	1466 Agreement to sell	Plot no.7, Sector-12, Dwarka	2345110	8%	187609	175884	11725	Deepak Arora M/s Star Projects Urmesh Sharma Arjun Dass Goyal
8	1/3486	1460 Agreement to sell	Plot No 282, Sector-19 Dwarka	700000	8%	56000	52500	3500	Madhuri Gupta Manish Singh
9	1/3485	1461 Agreement to sell	Plot No 42 Block C- sector8 Dwarka	300000	8%	24000	22500	1500	
10	1/3488	1476 Agreement to sell	DDA Flat no.142, Pocket-1, Sector-23, Dwarka	750000	8%	60000	56250	3750	
								58635	

(Rupees Fifty eight thousand five hundred and twenty five only)

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Page 7
Part 1

PART-II
(CURRENT AUDIT REPORT)
(2008-14)

Para No. 1 Non crediting of proceed of bank drafts amounting to Rs. 10,89,761/- deposited for registration of Instruments In Govt. Account.

(Ref. Audit Memo No. 45 dated 31.07.2014)

Sub Registrar-IX, Kapashera has been receiving a number of bank drafts towards stamp/registration/pasting fees from the public for registration of their instruments like Sale Deed/GPA/Will etc. These bank drafts have been deposited through cashier into the accredited bank i.e. State Bank of India, R.K.Puram for realization and crediting the same into Govt. Account. On scrutiny of Challans and relevant register maintained in the office of Sub Registrar IX, it has been observed that there were number of bank drafts which were returned by State Bank of India, R.K.Puram, New Delhi on the ground that their validity period has expired. This resulted not only loss of revenue but also leads to variation in the amount of revenue as shown in the Cash Book and amount of revenue actually credited in the Govt. Account.

On scrutiny of records and relevant register made and available to audit it has been found that there were 77 bank drafts which were returned by State Bank of India, R.K.Puram citing the reason of lapse of validity period (the validity period is 3 months from the following month from the date of issue of bank draft). These bank drafts were returned by SBI in the month of February and March 2014 and still lying pending in the SR office. Non crediting of amount of bank drafts in Govt. Account result in loss of revenue. It is a serious matter and requires proper attention of higher authorities because instruments have already been registered, however, requisite amount, which was deposited through bank drafts has not been credited in the Govt. Accounts. An illustrative list of 77 bank drafts which were returned by banker and lying pending in the SR office for more than 06 months is given as under:

S.No.	Bank Draft No. & Date	Name of the Drawee Bank	Date of depositing in SBI	Amount (in Rs.)
1	266056 & 30/1/14	Vijaya Bank	24/3/14	8600/-
2	35400501 & 3/2/14	DCB Bank	24/3/14	6010/-
3	111844 & 1/2/14	Bank of India	24/3/14	1100/-
4	222030 & 1/2/14	Syndicate Bank	24/3/14	150000/-
5	086472 & 19/2/14	SBI	24/3/14	1100/-
6	086473 & 19/2/14	SBI	24/3/14	1100/-
7	618226 & 27/1/14	Andhra Bank	15/3/14	1100/-
8	640447 & 29/1/14	South Indian Bank	15/3/14	77200/-

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9	063986 & 19/1/14	Indusland Bank	3/2/14	1100/-
10	560465 & 30/1/14	PNB	3/2/14	1100/-
11	155393 & 29/1/14	South Indian Bank	3/2/14	1100/-
12	155392 & 29/1/14	South Indian Bank	3/2/14	1100/-
13	010627 & 3/2/14	PNB	30/2/14	97841/-
14	813123 & 31/1/14	PNB	3/2/14	118100/-
15	294190 & 1/2/14	PNB	3/2/14	1100/-
16	040123 & 29/1/14	HDFC Bank	3/2/14	80100/-
17	651219 & 20/2/14	SBI	21/2/14	5600/-
18	002065 & 3/2/14	HDFC Bank	3/2/14	1100/-
19	625199 & 17/2/14	HDFC Bank	3/2/14	600/-
20	625206 & 17/2/14	HDFC Bank	3/2/14	40100/-
21	001408 & 31/1/14	HDFC Bank	3/2/14	600/-
22	001407 & 31/1/14	HDFC Bank	3/2/14	1100/-
23	292460 & 29/1/14	ICICI Bank	3/2/14	65260/-
24	226086 & 30/1/14	ICICI Bank	3/2/14	14600/-
25	213235 & 29/1/14	ICICI Bank	3/2/14	29600/-
26	083382 & 3/2/14	Axis Bank	3/2/14	39100/-
27	059686 & 17/1/14	Axis Bank	3/2/14	1100/-
28	059910 & 1/2/14	Axis Bank	3/2/14	1100/-
29	0513086 & 23/1/14	Syndicate Bank	3/2/14	45600/-
30	776864 & 28/12/13	Kotak Bank	3/2/14	1100/-
31	971349 &	Indian Overseas Bank	3/2/14	1100/-
32	469269 & 3/2/14	The Karur Vysys Bank	3/2/14	5350/-
33	055266 & 1/2/14	SBI	3/2/14	21600/-
34	515854 & 30/1/14	SBI	3/2/14	23100/-
35	962318 & 23/1/14	SBI	3/2/14	1100/-
36	675817 & 1/2/14	UCO Bank	3/2/14	1100/-
37	005461 &	IDBI Bank	3/2/14	100/-
38	009244 & 31/1/14	Indian Bank	3/2/14	10900/-
39	664066 & 31/1/14	Corporation Bank	3/2/14	1100/-
40	664070 & 31/1/14	Corporation Bank	3/2/14	1100/-
41	664065 & 31/1/14	Corporation Bank	3/2/14	1100/-
42	4223118 & 31/1/14	Corporation Bank	3/2/14	1100/-
43	466204 & 3/2/14	Corporation Bank	3/2/14	1100/-
44	466203 & 3/2/14	Corporation Bank	3/2/14	1100/-
45	508174 & 28/1/14	Corporation Bank	3/2/14	18100/-
46	793171 & 1/2/14	Corporation Bank	3/2/14	1100/-
47	057213 & 31/1/14	Corporation Bank	3/2/14	1100/-
48	057212 & 31/1/14	Corporation Bank	3/2/14	1100/-
49	038931 & 31/1/14	Corporation Bank	3/2/14	11800/-
50	038932 & 31/1/14	Corporation Bank	3/2/14	20900/-
51	038901 & 30/1/14	Corporation Bank	3/2/14	1100/-
52	038912 & 31/1/14	Corporation Bank	3/2/14	5300/-
53	038919 & 30/1/14	Corporation Bank	3/2/14	6600/-

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54	038899 & 30/1/14	Corporation Bank	3/2/14	1100/-
55	038937 & 31/2/14	Corporation Bank	3/2/14	6600/-
56	038785 & 23/1/14	Corporation Bank	3/2/14	600/-
57	038723 & 21/1/14	Corporation Bank	3/2/14	35100/-
58	038906 & 30/1/14	Corporation Bank	3/2/14	1100/-
59	038900 & 30/1/14	Corporation Bank	3/2/14	1100/-
60	038904 & 30/1/14	Corporation Bank	3/2/14	1100/-
61	038921 & 30/1/14	Corporation Bank	3/2/14	1100/-
62	038891 & 29/1/14	Corporation Bank	3/2/14	19100/-
63	038907 & 30/1/14	Corporation Bank	3/2/14	600/-
64	039139 & 1/2/14	Corporation Bank	3/2/14	600/-
65	004616 & 30/12/14	J & K Bank	3/2/14	1100/-
66	004509 & 27/12/14	J & K Bank	3/2/14	1100/-
67	004685 & 31/1/14	J & K Bank	3/2/14	8100/-
68	004612 & 30/1/14	J & K Bank	3/2/14	1100/-
69	004615 & 30/1/14	J & K Bank	3/2/14	1100/-
70	004579 & 29/12/14	J & K Bank	3/2/14	17100/-
71	004614 & 30/1/14	J & K Bank	3/2/14	1100/-
72	004612 & 30/1/14	J & K Bank	3/2/14	1100/-
73	004611 & 30/1/14	J & K Bank	3/2/14	1100/-
74	004617 & 30/1/14	J & K Bank	3/2/14	1100/-
75	004618 & 30/1/14	J & K Bank	3/2/14	1100/-
76	004613 & 30/1/14	J & K Bank	3/2/14	1100/-
77	143288 & 1/2/14	J & K Bank	3/2/14	53100/-
Total				1089691/-

Department is advised to take corrective action to get the bank drafts revalidated re-issued as fresh from the issuing banks without any further delay so as to crediting the proceed in Govt. Accounts to avoid loss of revenue and also devise a strategy for non-recurrence of such lapse under intimation to audit.

Para No. 2 Inordinate delay in determination of short payment of stamp duty by COS

(Ref. Audit Memo No. 43 dated 30.07.2014)

On test check of files relating to Impound cases Under Section 33 of the Indian Stamp Act, 1899 in respect of the office of Sub- Registrar-IX, it revealed that documents were sent to concerned Collector of Stamps for taking necessary action under Section 40, but these have not been received back even after a lapse of considerable period of time resulting loss of revenue to the Govt. exchequer. Some of such examples are given below:

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Sl. No.	Name of Document	Registration no. & date of impound by Sub Registrar	Concerned COS	Short payment of Stamp Duty
1	Sale Deed	19737 dt. 18.11.2011	Najafgarh	22,601/-
2	Sale Deed	20010 dt. 24.11.2011	-do-	19,576/-
3	Sale Deed	21751 dt. 26.12.2011	Vasant Vihar	1,10,622/-
4	Sale Deed	159 dt. 04.01.2012	-do-	1,46,395/-
5	Sale Deed	17183 dt. 30.11.2012	-do-	42,557/-
6	Lease Deed	18303 dt. 21.12.2012	-do-	22,400/-
7	Gift Deed	12229 dt. 26.08.2013	-do-	1,03,000/-
8	Lease Deed	3433 dt. 15.03.2013	-do-	26,000/-
9	Lease Deed	3436 dt. 15.03.2013	-do-	64,600/-
10	Lease Deed	3642 dt. 20.03.2013	-do-	22,000/-
11	Sale Deed	13500 dt. 16.09.2013	Dwarka	82,000/-
Total				6,61,751/-

Department was requested to intimate present status alongwith reasons for delay of the above cases but not reply was received. Department is advised to pursue the matter in a concrete manner so as to avoid loss of revenue to Government.

Para-9

Para No. 3. Non Production of Record.

(Ref. Audit Memo No. 13 dated 29.07.2014)

Para-11
Para-11

1. List of Top 20 properties having maximum consideration value month wise for the last 3 years.
2. List of unauthorized colonies falling under District South West.
3. Minutes of meetings issued by Divisional Commissioner Office issued with regard to registration of properties and other matters during 2007-14.

Sudhir Singh Verma
(SUDHIR SINGH VERMA)
INSPECTING AUDIT OFFICER

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PART -II
(CURRENT AUDIT REPORT)
(2014-15)

Para No. 1: ~~Short payment of Stamp Duty and Registration fee amounting to Rs. 59,681/- due to not charging the minimum rate of construction for stilt parking.~~

(Ref. Audit Memo. 04 dated 21.09.2015)

The minimum rates for valuation of properties in NCT of Delhi were prescribed by the Govt. of NCT of Delhi, Revenue Department vide Notification No.F.2(12)/Fin(E-1)Part File/Vol.I(ii)/3548 dated 18.07.2007. These rates have further been revised vide Notifications w.e.f. 08.02.2011, 16.11.2011, 05.12.2012 and 23.09.2014.

During test check of records of the Office of Sub-Registrar IX, it was observed that the property is having a stilt parking area along with the floors. In the instrument of sale deed, it is specifically mentioned that the vendee will have the common right of parking area. But, it has been found that at the time of registration of sale deed, minimum construction rate for the stilt parking area has not been considered for charging stamp duty and registration fee. Non considering of stamp duty and registration fee on the proportionate cost of stilt parking at the minimum rate of cost of construction resulted short payment to the tune of Rs. 59,681/- as per details given in the Annexure.

Recovery of short stamp duty and registration fee amounting to Rs. 59,681/- may be made after due verification of facts and figures at the level of SR office. All similar cases, may also be reviewed under intimation to audit.

Para No. 2: ~~Inordinate delay in determination of short payment of stamp duty by COS~~

(Ref. Audit Memo. No. 5 dated 21.09.2015)

On test check of files relating to Impound cases Under Section 33 of the Indian Stamp Act, 1899 in respect of the office of Sub- Registrar-DX, it revealed that documents were sent to concerned Collector of Stamps for taking necessary action under Section 40, but these have not been received back even after a lapse of considerable period of time resulting loss of revenue to the Govt. exchequer. Some of such examples are given below:

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Sl. No.	Name of Document	Registration no. & date of impound by Sub Registrar	Concerned COS	Short payment of Stamp Duty
1	Lease Deed	3436 dt. 15.3.2013	Vasant Vihar	64,000/-
2	Lease Deed	3433 dt. 15.3.2013	Vasant Vihar	26,000/-
3	Lease Deed	3642 dt. 20.3.13	Vasant Vihar	22,000/-
4.	Lease Deed	15847 dt. 13.10.2014	Drarka	737/-
5	Sale Deed	17158 dt. 12.11.2014	Vasant Vihar	1,51,293/-
Total				2,64,030/-

Department was requested to intimate present status alongwith reasons for delay of the above cases but not reply was received. Department is advised to pursue the matter in a concrete manner so as to avoid loss of revenue to Government.

~~Para No. 3~~ Non Production of Record.

Row-14 (Ref. Audit Memo No. 01 dated 21.09.2015)

1. List of unauthorized colonies falling under District South West.
2. Minutes of meetings issued by Divisional Commissioner Office issued with regard to registration of properties and other matters during 2014-15.

Sudhir Singh Verma
(SUDHIR SINGH VERMA)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XIII

10/10/15

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Para No. 7: Non-reconciliation of Receipts for amount collected by Sub-Registrar Office- IX (Kapashera)

(Ref. Audit Memo no. 27 dated 21.09.2015) P-154/c

Sub-Registrar IX (Kapashera) office received Bank drafts/pay orders towards stamp duty/registration/pasting fee from public for registration of their instruments like Sale deed/GPA/Will etc. These bank drafts have been deposited into the accredited bank i.e. State Bank of India, R.K. Puram for realization and crediting the same into Government Account.

P-149-153/c

From the records, it is evident that during the year 2014-15 Sub Registrar office (Kapashera) received about 18863 drafts amounting to Rs. 64.21 crore. However, it was noticed that the reconciliation with the bank was never conducted by the Accounts Branch. Under such circumstances, it could not be verified as to whether all the drafts deposited with the bank was credited in Government Account or not.

During February, 2014 and March, 2014, bank drafts numbering 77 for Rs. 10,89,761/- were returned by the SBI, R.K. Puram. Accounts Branch was failed to provide any information about their encashment. Details of bank drafts returned by the accredited bank during the year 2014-15 and onwards due to lapse of validity period or otherwise were not furnished. However, it is established that drafts were returned by the banker every month.

Non-crediting of draft money in to the Government Account resulted loss of revenue as well as leads to variation in the amount of revenue as shown in the Cash Book and amount of revenue actually credited in the Government Account. Under such circumstances the correctness and genuineness of amount of draft received from the SR office and further deposited in the Government Account could not be verified in audit.

Department may take immediate corrective steps to get the bank drafts re-validated after get them issued from the issuing banks without any further delay so as to avoid loss of revenue in the Government Account and also devise appropriate strategy for non-recurrence of such lapse under intimation to audit.

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PART-II

Current Audit Report (2018-20)

Para No. 1
Para 1

Non disclosure/confirmation of deposition of TDS with Income Tax Department.

(Ref. audit memo No.04 dated 19.01.2021)

As per section 285BA of Income Tax Act, 1961, the Registrar or Sub-Registrar appointed under section 6 of the Registration Act, who is responsible for registering or maintaining books of accounts or other documents containing a record of any specified financial transaction or any reportable account as may be prescribed, under any law for the time being in force, shall furnish a statement in respect of such specified financial transaction or such reportable account which is registered or recorded or maintained in his/her and information relating to which relevant and required for the purpose of this Act, to the Income tax authority or such authority or agency as may be prescribed. Further, section 1941A of Income Tax Act stipulates that a buyer of immovable property is required to deduct tax at the rate of 01 percent on payment to sellers where the consideration amount is Rs. 50 lakh or more. The amount so deducted shall be deposited against the PAN of seller.

During the test check of records of the SR-IX, Kapashera, New Delhi for the period 2018-20 revealed that though SR office had been registering a number of sale deeds, etc. wherein financial transaction as mentioned below was exceeding of Rs. 50 lakh:-

Sl. No.	Regd.No/Book No./Vol. No. & date	Name	Prop. Under Sale & Address	Consideration amount as per instrument (In Rs.)	Remarks
1	3519/1/9493, 10.04.18	SaurabhArora(1st Party) Harminder Singh, Ramnit Kaur (IInd Party)	Flat No. B-83, Plot No. 8-B, Sec- 11, Dwarka, New Delhi	1,60,10,000/-	TDS should be paid by the Vendor, however no concerned document found
2	3506/1/9498, 10.04.18	HimanshuBansa(1st Party) Sachin Gera (IInd Party)	Property No. 116, Block-B, Sec-8, Dwarka, New Delhi	1,32,00,000/-	-do-
3	3551/1/9499, 11.04.18	Doliy Shilly(1st Party) Santosh Sharma, Rohtashi Sharma (IInd Party)	Freehold DDA built up SFS CAT- III, Flat No. 600, 3 rd Floor Pkt-I, Sec-22, Dwarka, New Delhi	90,00,000/-	-do-
4	3500/1/9498, 10.04.18	MukulVerma(1st Party) Abhay Kumar NayakRojalinPrusty(IInd Party)	Flat No. A-101, Sarve Satyam CGHS Ltd Plot No. 12, Sec-4, Dwarka, New Delhi	1,01,00,000/-	-do-

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5	7389/1/1C122, 2018-19	G Chand Andrasekar (1st Party) Trikaladarshi Kr. Singh, Laxmi Trikaladarshi (IInd Party)	Flat No. B-305, Media, CGHS Ltd, Plot No. 18A, Sec-7, Dwarka, New Delhi	1,10,00,000/-	
6	7389/1/1C122, 2018-19	Navajyoti Patnaik (1st Party) Ajay Sharma, Chitra Sharma (IInd Party)	Flat No. D-402, The New Rajput, CGHS Ltd, Plot No. 23, Sec-12, Dwarka, New Delhi	80,00,000/-	-do-
7	3518/1/3498, 10-04-19	Raj Kishan Saini (1st Party) Vidya Nand Mehta, manish Mehta (IInd Party)	Prop. No. 76, First Floor, Sec-12A, Dwarka New Delhi	1,35,00,000/-	-do-
TOTAL				8,08,10,000/-	

Necessary step should be taken to deposit the TDS amount @ 1% i.e. Rs. 8,08,100/- from the above mentioned vendor with Income Tax Department after due verification & under intimation to audit. Other similar type of cases may also be taken into similar action.

**Para No. 2 Non recording of Certificate on the last copy of each volume
(Ref. audit memo No. 06 dated 20.01.2021)**

As per Rule 12 of the Delhi Registration Rules 1976, the consecutive number of copies of the documents in each book prescribed in Section 53 of the Act shall commence and terminate with the calendar year and the Registering officer shall certify after the last copy of each volume, the number of copies pasted in that volume and the number of pages on which they are written. The Registering officer shall also examine these entries and note in certificate any error or defects that he may discover. If no copies have been pasted during the year in any of the volume, he shall certify to that effect.

During test check of the available records produced to audit for the year 2018-20, it was noticed that such certificate was not recorded on the last copy of each volume, if any by the Competent Authority of office of Sub Registrar-IX (Kapashera), New Delhi. This is in contravention of the rule *ibid*.

Necessary step should be taken to remove the above mentioned shortcoming after due verification, under intimation to audit.

Para-18

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Para No. 18 Shortcomings in Impound Register/Case
(Ref. audit memo No. 7 dated 20.01.2021)

As per Rule 9 of Delhi Stamp (Prevention of Under-valuation of Instruments) Rules, 2007- "The (Impound) cases shall be entered in a register in Form-D" in which Various important information such as property description, details of short duty, penalty, date of return of Impound cases from the concerned COS, amount of short duty collected etc should be entered and entries in the said impound Register should be checked/ attested by the concerned Sub Registrar as a token of check and authenticity of entries.

Further, As per Rule 11 of the Delhi Stamp (Prevention of Under-Valuation of Instruments) Rules, 2007-"A copy of the final order passed by the Collector shall be forwarded to the Registering Officer concerned in order to enable the latter to make the necessary entry in register in Form E to be kept in his office and to communicate the same to the person concerned."

During the test check of the Impound register, the following shortcomings were observed:-

1. Necessary page counting certificate was not recorded on the first page of the register. It is also required to be signed by the competent Authority.
2. It is not noted that the impounded cases have been sent to the Collector of Stamps/SDM for collection of short stamp duty etc. but the date of return of impounded cases from the concerned COS has not been indicated in the register.
3. The entries in the said Impound Register have to be checked or attested by the concerned Sub-Registrar as a token of check to authenticate the entries but the same has not been done.
4. In some of the cases property description has not been mentioned.
5. Reason for impounding the cases were not recorded.

Necessary step should be taken to remove the above mentioned shortcoming under intimation to audit.

Para-19
PARA No. 4 Non production of records
(Ref Audit Memo No. 1 dated 19.01.21)

1. List of unauthorized colonies falling under District South West
2. List of Laldora extension

(Ajay Kumar Chandni)
Inspecting Audit Officer
Audit Party No.

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**PART II
CURRENT AUDIT REPORT
(2020-22)**

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**PARA 1 Subject: Non-disclosure / confirmation of deposition of TDS with
Income Tax Department
(Audit Memo No. 06 Dated :19/04/2023)**

As per section 285BA of Income Tax Act, 1961, the Registrar or Sub-Registrar appointed under section 6 of the Registration Act, who is responsible for registering or maintaining books of accounts or other documents containing a record of any specified financial transaction or any reportable account as may be prescribed, under any law for the time being in force, shall furnish a statement in respect of such specified financial transaction or such reportable account which is registered or recorded or maintained by him/her and information relating to which relevant and required for the purpose of this Act, to the Income tax authority or such authority or agency as may be prescribed. Further, section 1941A of Income Tax Act stipulates that a buyer of immovable property is required to deduct tax at the rate of 01 percent on payment to sellers where the consideration amount is Rs. 50 lakh or more. The amount so deducted shall be deposited against the PAN of seller.

A test check of records of the SR-IX New Delhi for the year 2020-22 revealed that though SR office had been registering a number of sale deeds, etc., wherein financial transaction as mentioned below was exceeding of Rs. 50 lakhs:

Sl. No.	Regd.No./Book No./Vol. No./ & date	Name (1 st & 2 nd Party)	Address of the property	Consideration amount as per instrument (In Rs.)	Income tax required to be deposited @1%
1	2645 dated 08/03/2021	3) Praveen Thakur 4) Praveen Kumar Yadav	Village PandwalaKhurd, New Delhi	5500000	55000
2	3154 dated 08/03/2021	3. Mahender Singh Thakur 4. Bharti Goel	Plot No 70 Palam Extension New Delhi	5600000	56000
TOTAL				11100000	111000

It could not have been ascertained in Audit whether TDS amounting to Rs.1, 11,000/- was deposited to Income Tax Department as no proof of deposition of TDS was

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available in recording instruments, and the details of income tax paid by the vendee is nowhere mentioned in the Sale Deed.

Department may obtain necessary documents from the party after due verification of facts and figures under intimation to Audit.

Para-9

**PARA 2 Subject: Non recording of Certificate on the last copy of each volume.
(Audit Memo No. 01 Dated 18/04/2023)**

As per Rule 12 of the Delhi Registration Rules 1976, the consecutive number of copies of the documents in each book prescribed in Section 53 of the Act shall commence and terminate with the calendar year and the Registering officer shall certify after the last copy of each volume, the number of copies pasted in that volume and the number of pages on which they are written. The Registering officer shall also examine these entries and note in a certificate any error or defects that he may discover. If no copies have been pasted during the year in any of the volume, he shall certify to that effect.

During test check of the available records produced to audit for the year 2020-22, it was noticed that such certificate was not recorded on the last copy of each volume, if any by the Competent Authority of office of e Sub Registrar IX, Kapashera (District South West) New Delhi. This is in contravention of the rule *ibid*.

Authority of the office of Sub Registrar is requested to record of certificate on the last copy of each volume as prescribed in Rule 12 of the Delhi Registration Act 1976 under intimation to the Audit.

Para-92

**PARA 3 Subject: -Non Maintenance of Movement Registers
(Audit Memo No. 3 dated 18/04/2023)**

As per Rule 11 of the Delhi Registration Rules 1976, if the production of a register, book or any document in the custody of Registration Officer is required by any court, it shall be first entered in the Movement Register which shall be maintained in the following prescribed form by each Registering Officer and then the same be forwarded to the court under the charge of responsible official of the Registration Office: -

S.No	Date	Particulars of Documents	Name of the court in which it is to be produced	Name of the person taking documents	Signature of the person concerned	Date of Return	Remarks

During the course of Audit, it has been noticed that the register as prescribed in the Delhi Registration Act in the office of Sub Registrar-IX, Kapashera, GNCTD, New Delhi which is violation of Delhi Registration Act 1976.

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Reasons for non-Maintaining the Register may please be elucidated to the Audit, and Office of SR(District South West), Kapashera New Delhi is requested to maintain the Movement Register as prescribed in the Rule 11 of Delhi Registration Rules, 1976 under intimation to the Audit.

Para-93
PARA 4 Subject: Catalogue of permanent records
(Memo No. 5 dated 18/04/2023)

As per rule 8 of Delhi Registration Act 1976 a catalogue shall be maintained in every Registration office of permanent record yearwise in the following Performa:-

Book or Index No.....

S.No	Volume No.	Date of Commencement			Date of Completion			Date of Despatch to the Central Record room			Signature	Remarks
		Date	Month	Year	Date	Month	Year	Date	Month	Year		

During the test check it has been observed that yearwise catalogue of permanent records are not being maintain in the office of the Sub Registrar –IX , Kapashera, GNCTD, which is violation of rule 8 Delhi Registration Act 1976.

Reasons for non Maintaining the Record may please be elucidated to the Audit, and Office of SR (District South West), Kapashera New Delhi is requested to maintain the Movement Register as prescribed in the Rule 08 of Delhi Registration Rules, 1976

Para-94
Para 5 Non production of Record
(Audit Memo No 7 dated 19/04/2023)

- 1) List of unauthorized colony
- 2) List with details of cases of transfer of Agriculture land during the audit period
- 3) Remission of stamp duty allowed to charitable institutions

(JASPAL SINGH)
INSPECTING AUDIT OFFICER

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**PART III
CURRENT AUDIT REPORT
(2020-22)**

TAN 1 Subject: Non Maintenance of Refusal Register

(Audit Memo No. 4 dated 18/04/2023)

As per Rule 17 of the Delhi Registration Rules 1976, Book II also known as refusal register is open to public inspection, and copies of documents shall be given to all persons applying for them. In the event of the applicants being persons executing or claiming under the documents, registration of which has been refused or their reprehensible or agents, the copies shall be given free of charge though the copy must be stamped. This Book shall contain the following headings

- I) Serial Number
- II) Date of order of refusal
- III) Name of person presenting document
- IV) Nature and volume of transaction
- V) Reasons for refusal
- VI) Remarks

During the test check, it has been noticed that the register was not being maintained in the office of the Sub Registrar-IX, Kapashera which is violation of Delhi Registration Act 1976.

**TAN 2 Subject: Non Maintenance of Impound Register
(Audit Memo No. 2 dated 18/04/2023)**

As per rule 9 of Delhi Stamp (Prevention of under-valuation of Instruments) Rules 2007, The impound cases shall be entered in a register in Form D, and entries in the said impound Register should be checked/attested by the concerned Sub-Registrar as a token of check and authenticity of entries and as per rule 11 a copy of final order passed by the Collector shall be forwarded to the Registering Officer concerned in order to enable the latter to make the necessary entry in Register in Form E to be kept in his/her office and to communicate the same to the person concerned.

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During the test check it has been observed that the necessary record as per rule 9 and 11 of Delhi Stamp (Prevention of under-valuation of Instruments) Rules are not being maintained in the office of the Sub Registrar -IX , Kapashera, GNCTD, which is violation of rules .

Reasons for non Maintaining the Record may please be elucidated to the Audit, and Office of SR (District South West), Kapashera New Delhi is requested to maintain the Register as prescribed in the Rules under intimation to the Audit

(JASPAL SINGH)
INSPECTING AUDIT OFFICER

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PART II

Current Audit Report (2022-23)

During the course of current audit, 08 audit memo's highlighting various irregularities/ recovery to the tune of Rs. Nil /- were issued. The audit memos have been converted to 06 Paras & 02 TANs, which are incorporated in current audit report.

The internal audit report has been prepared on the basis of information furnished and made available by the Sub-Registrar—IX, DC office District South West Kapashera New Delhi.

The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and / of non-information on the part of auditee.

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Inspecting Audit Officer
Audit Party No. XXIII

PART II
CURRENT AUDIT REPORT
(2022-23)

PARA 1 Non disclosure / confirmation of deposition of TDS with Income Tax Department. (Audit Memo No. 01 Dated: 07.12.2023)

As per section 285BA of Income Tax Act, 1961, the Registrar or Sub-Registrar appointed under section 6 of the Registration Act, who is responsible for registering or maintaining books of accounts or other documents containing a record of any specified financial transaction or any reportable account as may be prescribed, under any law for the time being in force, shall furnish a statement in respect of such specified financial transaction or such reportable account which is registered or recorded or maintained by him/her and information relating to which relevant and required for the purpose of this Act, to the Income tax authority or such authority or agency as may be prescribed. Further, section 1941A of Income Tax Act stipulates that a buyer of immovable property is required to deduct tax at the rate of 01 percent on payment to sellers where the consideration amount is Rs. 50 lakh or more. The amount so deducted shall be deposited against the PAN of seller.

(1) A test check of records of the SR-IX New Delhi for the year 2022-23 revealed that though SR office had been registering a number of sale deeds, etc., wherein financial transaction as mentioned below was exceeding of Rs. 50 lakh:

Sl. No.	Regd.No./Book No./Vol. No./ & date	Name (1 st & 2 nd Party)	Address of the property	Consideration amount as per instrument (In Rs.)	Income tax required to be deposited @1% (in Rs.)
1	5391 dated 29.04.2022	1. NitiRaj Singh Oberio 2. Prateek Gairola & Rubi Barthwal	Flat no B-502, CBIP CGHS Ltd, Plot no 8 B, Sector-07, Dwarka New Delhi	1,25,00,000	1,25,000
2	5437 dated 29.04.2022	1. Om Prakash Sati 2. Ganga Sagar Rai & Pushpa Rai	Flat no 101, Type A Pocket-2, Sector-2, Dwarka New Delhi	70,00,000	70,000
3	2551 dated 22.02.2023	1. T.P S Negi	Flat no 672, Skylark CGHS	1,70,00,000	1,70,000

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		2. Anu Rawat	Ltd., Plot no 35, Secor-6, Dwarka New Delhi		
4	2538 dated 22.02.2023	1. Madhuleekha 2. Kuldeep Chauhan & Kavita Chauhan	Flat no C-602, DDA Engineers CGHS Ltd., Plot no 26, Sector-4, Dwarka New Delhi	1,90,00,000	1,90,000
5	2483 dated 21.02.2023	1. Poonam Singh 2. Vinita Tomar	Flat no 873, The South Delhi Residents CGHS Ltd. Plot no 108, Sector-4, Dwarka New Delhi	1,05,00,000	1,05,000
TOTAL in Rs.				6,60,00,000	6,60,000

From the above, it could not be ascertained in Audit whether TDS amounting to Rs.6,60,000/- was deposited to Income Tax Department as no proof of deposition of TDS was available in record.

Department may obtain necessary documents from the party after due verification of facts and figures under intimation to Audit and similar types of other cases may also be got reviewed at Department Level.

**PARA 2 Inordinate delay in determination of short payment of stamp duty by Collector of Stamps (COS).
(Audit Memo No. 05 Dated: 11.12.2023)**

On test check of documents relating to Impound cases under Section 33 of the Indian stamp Act, 1899 in respect of the office of Sub-Registrar- IX, it revealed that documents were sent to concerned Collector of Stamps for taking necessary action under Section 40, but these have not been received back even after a lapse of considerable period of time resulting loss of revenue to the Govt. exchequer. Some of such examples are given below:-

S. No	Name of Document	Registration no. & date of impound by Sub Registrar	Concerned COS	Short payment of Stamp Duty in Rs.
1.	Mortgage Deed	13994 dated 12.10.2022	SDM Dwarka	68000
2.	Mortgage Deed	12611 dated 12.09.2022	SDM Dwarka	73240
3.	Sale Deed	5119 dated 25.04.2022	SDM Dwarka	393041
4.	Lease Deed	16472 dated 07.12.2022	SDM Dwarka	424
			Total in Rs.	534705

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Department was requested to intimate present status alongwith reasons for delay of the above cases but not reply was received. Department is advised to pursue the matter in a concrete manner so as to avoid loss of revenue to Government under intimation to the Audit.

**PARA 3 Non recording of Certificate on the last copy of each volume.
(Audit Memo No. 06 Dated: 11.12.2023)**

As per Rule 12 of the Delhi Registration Rules 1976, the consecutive number of copies of the documents in each book prescribed under Section 53 of the Act shall commence and terminate with the calendar year and the Registering officer shall certify after the last copy of each volume, the number of copies pasted in that volume and the number of pages on which they are written. The Registering officer shall also examine these entries and note in a certificate any error or defects that he may discover. If no copies have been pasted during the year in any of the volume, he shall certify to that effect.

During test check of the available records produced to audit for the year 2022-23, it was noticed that no such certificate was recorded on the last copy of each volume by the Competent Authority of office of e-Sub Registrar IX, Kapashera (District South West) New Delhi, which is violation of Delhi Registration Act 1976.

Authority of the office of Sub Registrar is requested to record of certificate on the last copy of each volume as prescribed in Rule 12 of the Delhi Registration Act 1976 under intimation to the Audit.

**PARA 4 Non Maintenance of Movement Registers
(Audit Memo No. 04 Dated: 07.12.2023)**

As per Rule 11 of the Delhi Registration Rules 1976, if the production of a register, book or any document in the custody of Registration Officer is required by any court, it shall be first entered in the Movement Register which shall be maintained in the following prescribed form by each Registering Officer and then the same be forwarded to the court under the charge of responsible official of the Registration Office:-

S.No	Date	Particulars of Documents	Name of the court in which it is to be produced	Name of the person taking documents	Signature of the person concerned	Date of Return	Remarks

During the course of Audit, it observed that the register as prescribed in the Delhi Registration Act not maintained in the office of Sub Registrar-IX, Kapashera, GNCTD, New Delhi, which is violation of Delhi Registration Act 1976.

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Office of SR(District South West), Kapashera New Delhi is requested to maintain the Movement Register as prescribed in the Rule 11 of Delhi Registration Rules, 1976 under intimation to the Audit.

PARA 5 Catalogue of permanent records.
(Audit Memo No. 07 Dated: 11.12.2023)

As per rule 8 of Delhi Registration Act 1976 a catalogue shall be maintained in every Registration office of permanent record year wise in the following Performa:-

Book or Index No.....

S.No	Volume No.	Date of Commencement			Date of Completion			Date of Dispatch to the Central Record room			Signature	Remarks
		Day	Month	Year	Day	Month	Year	Day	Month	Year		

During the test check it has been observed that year wise catalogue of permanent records are not being maintained in the office of the Sub Registrar -IX , Kapashera, GNCTD, which is violation of rule 8 Delhi Registration Act 1976.

Office of SR (District South West), Kapashera New Delhi is requested to maintain the Movement Register as prescribed in the Rule 08 of Delhi Registration Rules, 1976 under intimation to the Audit.

Para 6 Non production of Record
(Audit Memo No. 08 Dated: 11.12.2023)

- 1) List of unauthorized colony.
- 2) List with details of cases of transfer of Agriculture land during the audit period.
- 3) Record related to any exemption/remission of stamp duty/ registration fee allowed to any societies/Institutions/individuals etc.

The above record may be shown to the next audit.

R


(Dinesh Kumar)
INSPECTING AUDIT OFFICER

2

**PART III
CURRENT AUDIT REPORT
(2022-23)**

**TAN 1 Non Maintenance of Impound Register.
(Audit Memo No. 02 Dated: 07.12.2023)**

As per rule 9 of Delhi Stamp (Prevention of under-valuation of Instruments) Rules 2007, The impound cases shall be entered in a register in Form D, and entries in the said impound Register should be checked/attested by the concerned Sub-Registrar as a token of check and authenticity of entries and as per rule 11 a copy of final order passed by the Collector shall be forwarded to the Registering Officer concerned in order to enable the latter to make the necessary entry in Register in Form E to be kept in his/her office and to communicate the same to the person concerned.

During the test check it has been observed that the necessary record as per rule 9 and 11 of Delhi Stamp (Prevention of under-valuation of Instruments) Rules are not being maintained in the office of the Sub Registrar –IX , Kapashera, GNCTD, which is violation of rules .



Office of SR (District South West), Kapashera New Delhi is requested to maintain the Register as prescribed in the Rules under intimation to the Audit.

**TAN 2 Non Maintenance of Refusal Register.
Audit Memo No. 03 Dated: 07.12.2023**

As per Rule 17 of the Delhi Registration Rules 1976, Book II also known as refusal register is open to public inspection, and copies of documents shall be given to all persons applying for them. In the event of the applicants being persons executing or claiming under the documents, registration of which has been refused or their reprehensive or agents, the copies shall be given free of charge though the copy must be stamped. This Book shall contain the following headings:-

- (i) Serial Number
- (ii) Date of order or refusal
- (iii) Name of person presenting document
- (iv) Nature and volume of transaction
- (v) Reasons for refusal
- (vi) Remarks

During the test check, it has been noticed that the register was not maintained in the prescribed format in the office of the Sub Registrar-IX, Kapashera which is violation of Delhi Registration Act 1976.

Office of SR (District South West), Kapashera New Delhi is requested to maintain the Register as prescribed in the Rules under intimation to the Audit.

R

(Dinesh Kumar)
INSPECTING AUDIT OFFICER

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

Sub:- Audit report of Sub-Registrar—IX A Najafagarh, DC office District South West Kapashera New Delhi for the audit Period 2022-23.

INTRODUCTION

The Internal Audit Report on the accounts of Sub-Registrar—IX A Najafagarh, DC office District South West Kapashera New Delhi, for the audit Period 2022-23 was conducted by field Audit Party No. XXIII, comprising of Sh. Dinesh Kumar, IAO, and Sh. Ravi Kharb, Sr. Asstt.. The audit was conducted during 10 working days w.e.f. 30.11.2023 to 14.12.2023 (10 working days) including DC/ DM office Kapashera & SR –IX Kapashera, New Delhi.

AIMS AND OBJECTIVES

Sub-Registrar IX A office works under the Administration Control of District Magistrate / Registrar of District (South West). The main function of the office is registration of documents relating to Immovable Properties i.e. Conveyance / Sale Deed, Relinquishment / Release Deed, General / Special Power of Attorney (SPA/GPA), Will & Lease Deed etc. after collecting admissible duties and registration fee from the parties.

Registrar/Sub-Registrar/Reader/Cashiers

The following officials have served as Registrar/Sub-Registrar/Reader/Cashier during - 2022-23 :

S.No.	POST	Name of the officer	Period
1.	Registrar	Sh. Vikram Singh Malik, IAS	01.04.2022 to 31.05.2022
		Sh. Hemant Kumar, IAS	01.06.2022 to 31.03.2023
2.	Sub-registrar	Sh. Akey Manikala Rao, Gr. I	01.04.2022 to 26.09.2022
		Sh. Naveen Gulia, Gr. I	30.09.2022
		Sh. Raman Kumar Bharti, Gr. I	03.10.2022 to 23.12.2022 01.10.2022 & 02.10.2022
		Smt. Sunita Rani, Gr. I	24.12.2022 to till date
3.	Reader	Sh. Aman Mishra, DEO	01.04.2022 to 06.11.2022
		Ms. Jyoti Kotia, Sr. Assistant	07.11.2022 to till date

B

X

Details of Revenue Collection during FY 2022-23 :(Amount in Rs.)

Year	Total No. of Documents Registered			Total	
	Book 1	Book 3	Book 4	Stamp Duty Collected	Reg. Fee Collected
01.04.2022 to 31.03.2023	1078	7	232	Rs.62883927/-	Rs.23434243/-

Statutory Audit

Statutory audit of Sub-Registrar—IX A, Najafgarh, DC office District South West Kapashera New Delhi, has been conducted upto 2020-21 by AG (Audit) Delhi.

Maintenance of Records

The maintenance of records of Sub-Registrar—IX A, Najafgarh DC office District South West Kapashera New Delhi, for the period 2022-23, was found satisfactory subject of observations made in Current audit report and in test audit note.



List of Para (Order by Audited Year & Para)

[View Detailed Audit Report](#)

Department : Deputy Commissioner Office							
Sub department: D.C. (Distt.SW), Kapashera, Delhi(39/1)+S.R. IX (Kapashera)(39(i)/1)+S.R. IX-A (Najafgarh)39(ii)/1							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	1997	1999	1		Relief to J & K Migrants	0	0
2	1997	1999	2		Service Books	0	0
3	1997	1999	3		Excess payment in cellular phone's bill	0	5378
4	1997	1999	4		Income Tax 1997-99	0	5290
5	1997	1999	5		HRA (Sh. K. Narsimha, IAS)	0	0
6	1997	1999	6		Pay fixation arrear bills	0	11175
7	1997	1999	7		Log Books	0	26032
8	1997	1999	10		Contingent Vouchers	0	560
9	1997	1999	11		Records of Adjudication of Stamp Duty	0	0
10	1997	1999	12		Revenue charged an account of Mutation fee	0	0
11	1997	1999	13		Registrar office, Kapashera SR-IX	0	0
12	2006	2008	1		Cash Book - Misutilization of Government Receipts (S.R. IX)	0	0
13	2006	2008	2		Short Recovery of stamp duty worth Rs. 8116/- in r/o lease-deed registered (S.R. IX)	0	8116
14	2006	2007	2		Non-accounting of receipts(SR-IX)	0	0
15	2006	2007	3		Drawal of Special Pay by Mr. Rajiv Kale, DC(SW)	0	0
16	2006	2008	3		Loss of Stamp duty amounting to Rs. 587084/- violating provisions under rule 48(S.R. IX)	0	587084
17	2006	2008	4		Stamp duty amounting to Rs. 897038/- short paid on Sale-deed documents (S.R. IX)	0	897038
18	2006	2007	4		Income Tax	0	676
19	2006	2008	5		Stamp duty amounting to Rs. 58525/- short paid on Agreement to Sell (S.R. IX)	0	58525
20	2006	2008	6		Verification of Stamp Papers found in the records of the office of S.R. IX (S.R. IX)	0	0
21	2006	2007	7		Log Books	0	0
22	2006	2007	8		Grant of Ex-gratia relief - Kashmiri migrants (Vasant Vihar)	0	0
23	2006	2007	9		Short recovery of Licence Fees / Water charges.	0	12240
24	2007	2014	1		Irregular payment amounting to Rs. 10,52,700/- to Kashmiri Migrants	0	1052700
25	2007	2014	2		Recovery of overpayment of pay	0	41960
26	2007	2014	3		Irregularities in implementing "My Delhi I Care Fund" Scheme	0	0
27	2007	2014	4		Irregularities in implementing "Minor Works" Scheme	0	0
28	2007	2014	5		Irregular expenditure of Rs. 15,67,406/- under 'Citizen Care for Habitat Fund'	0	0
29	2007	2014	6		Short Recovery of Licence Fee amounting to Rs. 24,170/-	0	24170
30	2007	2014	7		Recovery of Income Tax amounting to Rs. 14,530/-	0	10100
31	2007	2014	10		Irregular payment of Telephone Bill amounting to Rs. 2871/- in respect of Ms. Arti Lal, IAS	0	2871
32	2007	2014	13		Irregular payment of CDVs under Disaster Management amounting to Rs. 20,100/-	0	0
33	2008	2014	1		Non crediting of proceed of bank drafts amounting to Rs. 10,89,761/- (S.R. IX)	0	0
34	2008	2014	2		Inordinate delay in determination of short payment of stamp duty by COS (S.R. IX)	0	0
35	2014	2015	1		Short payment of Stamp Duty and Registration Fee of Rs. 59681/- (S.R. IX)	0	59681
36	2014	2015	1		Irregular payment amounting to Rs. 8,14,800/- to Kashmiri Migrants	0	814800
37	2014	2015	2		Loss of Revenue amounting to Rs. 130300/- due to non-charging of revised rates of marriage regis.	0	130300
38	2014	2015	2		Inordinate delay in determination of short payment of stamp duty by COS (S.R. IX)	0	0
39	2014	2015	3		Irregular payment of LTC amounting to Rs. 1,46,370/-	0	146370
40	2014	2015	5		Overpayment of Pay and Allowances amounting to Rs. 26,450/-	0	3875
41	2014	2015	6		Irregularities in implementing "My Delhi I Care Fund" Scheme	0	0
42	2014	2015	7		Non reconciliation of Receipts for amount collected by Sub-Registrar Office-IX	0	0
43	2015	2017	1		Short Recovery of subscription towards DGEHS amounting to Rs. 6300/-	0	1100
44	2015	2017	1		Inordinate delay in determination of short payment of stamp duty by collector of stamps (S.R. IX)	0	1135135
45	2015	2017	2		Non production of Records (S.R. IX)	0	0
46	2015	2017	2		Irregular payment amounting to Rs. 4,20,000/- to Kashmiri Migrants	0	420000
47	2017	2018	2		Non completion of work under MLALAD Work and irregularities thereof	0	0
48	2017	2018	3		Maintenance of Land Acquisition Record (South-West)	0	0

49	2017	2018	5		Non production of Records	O	0
50	2018	2020	1		Non disclosure/confirmation of deposition of TDS with Income Tax Deptt. (S.R. IX)	O	0
51	2018	2020	1		Recovery of License Fee	O	2145
52	2018	2020	1		Non disclosure/confirmation of deposition of TDS with Income Tax Deptt. (S.R. IX-A) (1)	O	0
53	2018	2020	2		Non recording of certificate on the lost copy of each volume (S.R. IX-A) (2)	O	0
54	2018	2020	2		Non observance Rule 176 of GFR 2017 while replacing and existing old items	O	0
55	2018	2020	2		Non recording of certificate on the last copy of each volume (S.R. IX)	O	0
56	2018	2020	3		Shortcomings in impound Register/Case (S.R. IX)	O	0
57	2018	2020	3		Non observance of order of GAD, GNCTD regarding installation of GPS Devices in Vehicles	O	0
58	2018	2020	3		Shortcomings in impound register/Case (S.R. IX-A) (3)	O	0
59	2018	2020	4		Non production of Records (S.R. IX-A) (4)	O	0
60	2018	2020	4		Non adjustment of outstanding AC Bills	O	0
61	2018	2020	4		Non production of Records (S.R. IX)	O	0
62	2018	2020	5		Non production of Records	O	0
63	2020	2022	1		Non disclosure/confirmation of deposition of TDS with Income Tax Department (S.R. IX)	O	0
64	2020	2022	1		Non deduction of TDS under GST	O	223950
65	2020	2022	1		Stamp duty and registration fee on the minimum rate of construction amount (S.R. IX-A) (5)	O	34816
66	2020	2022	2		Non disclosure/confirmation of deposition of TDS with Income Tax Department (S.R. IX-A) (6)	O	0
67	2020	2022	2		Short recovery of License Fee	O	3330
68	2020	2022	2		Non recording of certificate on the last copy of each volume (S.R. IX)	O	0
69	2020	2022	3		Non maintenance of Movement Register (S.R. IX)	O	0
70	2020	2022	3		Recovery on account of Special Allowance	O	18500
71	2020	2022	3		Non recording of certificate on the last copy of each volume (S.R. IX-A) (7)	O	0
72	2020	2022	4		Non maintenance of Movement Registers (S.R. IX-A) (8)	O	0
73	2020	2022	4		Over payment of Transport Allowance	O	35802
74	2020	2022	4		Catalogue of Permanent Records (S.R. IX)	O	0
75	2020	2022	5		Non production of Record (S.R. IX)	O	0
76	2020	2022	5		Loss of excheque due to non disposal of condemned vehicle	O	0
77	2020	2022	5		Catalogue of Permanent Records (S.R. IX-A) (9)	O	0
78	2020	2022	6		Non production of Record (S.R. IX-A) (10)	O	0
79	2020	2022	6		Irregular expenditure of Rs. 138596/- on vehicle repair	O	0
80	2020	2022	7		Non utilization of NDMA PM Cares funds of Rs. 5.00 Crore	O	0
81	2020	2022	8		Non production of Records	O	0

*** NOTE:**

O- Outstanding Paras.

R -Reply submitted by the Department/Units.

C- Comment by the Directorate of Audit on reply submitted.

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Current Audit Report (2017-20)

24/10/21

Para No. 1 **Non disclosure/confirmation of deposition of TDS with Income Tax Department.**
(Ref. audit memo No. 06 dated 27.01.2021)

As per section 285BA of Income Tax Act, 1961, the Registrar or Sub-Registrar appointed under section 6 of the Registration Act, who is responsible for registering or maintaining books of accounts or other documents containing a record of any specified financial transaction or any reportable account as may be prescribed, under any law for the time being in force, shall furnish a statement in respect of such specified financial transaction or such reportable account which is registered or recorded or maintained by him/her and information relating to which relevant and required for the purpose of this Act, to the Income tax authority or such authority or agency as may be prescribed. Further, section 194IA of Income Tax Act stipulates that a buyer of immovable property is required to deduct tax at the rate of 01 percent on payment to sellers where the consideration amount is Rs. 50 lakh or more. The amount so deducted shall be deposited against the PAN of seller.

During the test check of records of the Sub Registrar-IXA (Najafgarh) for the period 2017-20 revealed that though SR office had been registering a number of sale deeds, etc., wherein financial transaction as mentioned below was exceeding of Rs. 50 lakh:-

Sl. No.	Regd.No./Book No./Vol. No. & date	Name	Prop. Under Sale & Address	Consideration amount as per instrument (In Rs.)	Remarks
1	32/1/2 09.02.18	Rameshwar, Rameshwar&Ors(1st Party) M/s Century 21 Homes Pvt Ltd & Satbir Singh (IInd Party)	Land At village SamaspurKhalsa, New Delhi	50,00,000/-	TDS should be paid by the Vendor however no concerned document found
2	5/1/1, 24.01.18	Hutments Land Developers Pvt Ltd(1st Party) Ankita Farm Land Pvt. Ltd(IInd Party)	Property At village Dhansa, New Delhi	2,58,00,700/-	-do-

50

30/12
9/12

3	10/1/1, 25 01.18	Kitab Singh(1st Party) Banker Welfare Society through Rajiv Raman Saha (IInd Party)	Land At village SamaspurKhalsa, New Delhi	1,15,00,000/-	-do-
4	36/1/2, 13 02 18	Aika Gupta(1st Party) AmanMaggo(IInd Party)	Mustafil No. 59, Killa Nos.1,ETC, Village Mundela, Kalan, New Delhi	1,00,00,000/-	-do-
5	209/1/35, 19 06.2019	M/s Adish Developers Pvt Ltd (1st Party) Anil Ahlawat (IInd Party)	Property At village SamaspurKhalsa, New Delhi	1,65,62,500/-	-do-
6	4/1/27, 03.01.19	Tara Chand, Rajesh Kumar, Kapil Kumar (1st Party) APS Revanta Developers Ltd (IInd Party)	Land At Village Ujwa, New Delhi	4,00,00,000/-	-do-
7	6/1/27 07 01 19	Rajiv Aggarwal Alias RajuRatan(1st Party) GeetanjaliBhardwaj, YogeshBhardwaj(IInd Party)	Portion of Plot No. 579/1 and 579/2, Najafgarh, New Delhi	2,48,00,000/-	-do-
8	472/1/45 23.12 19	Jai Prakash(1st Party) Ravinder Kumar, Master AmanDagar (IInd Party)	Land At Village, Issapur, New Delhi	51,50,000/-	-do-
9	477/1/45 26.12.19	YashConbuild(1st Party) Ram BuildConPvt. Ltd (IInd Party)	Agricultural Land At Village, JharodaKalan, New Delhi	60,00,000/-	-do-
10	118/1/51 20.03.20	JitinGarg(1st Party) Sachi Jain (IInd Party)	Agricultural Land Situatd At Village, DichaonKalan, New Delhi	1,80,00,000/-	-do-
TOTAL				16,28,13,200/-	

Necessary step should be taken to deposit the TDS amount @ 1% i.e. Rs. 16,28,132/- from the above mentioned vendor with Income Tax Department after due verification & under intimation to audit. Other similar type of cases may also be taken into similar action.



14
20/10/21
SL

Para-02

Para No. 2 Non recording of Certificate on the last copy of each volume
(Ref. audit memo No. 04 dated:- 25.01.2021)

As per Rule 12 of the Delhi Registration Rules 1976, the consecutive number of copies of the documents in each book prescribed in Section 53 of the Act shall commence and terminate with the calendar year and the Registering officer shall certify after the last copy of each volume, the number of copies pasted in that volume and the number of pages on which they are written. The Registering officer shall also examine these entries and note in a certificate any error or defects that he may discover. If no copies have been pasted during the year in any of the volume, he shall certify to that effect.

During test check of the available records produced to audit for the year 2017-20, it was noticed that such certificate was not recorded on the last copy of each volume, if any by the Competent Authority of office of Sub Registrar-IXA(Najafgarh), New Delhi. This is in contravention of the rule *ibid*.

Necessary step should be taken to remove the above mentioned shortcoming after due verification, under intimation to audit.

Para-03

Para No. 3 Shortcomings in impound Register/Case
(Ref. audit memo No. 5 dated 25.01.2021)

As per Rule 9 of Delhi Stamp (Prevention of Under-valuation of Instruments) Rules, 2007- "The (Impound) cases shall be entered in a register in Form-D" in which Various important information such as property description, details of short duty, penalty, date of return of Impound cases from the concerned COS, amount of short duty collected etc should be entered and entries in the said impound Register should be checked/ attested by the concerned Sub Registrar as a token of check and authenticity of entries.

Further, As per Rule 11 of the Delhi Stamp (Prevention of Under-Valuation of Instruments) Rules, 2007-"A copy of the final order passed by the Collector shall be forwarded to the Registering Officer concerned in order to enable the latter to make the necessary entry in register in Form E to be kept in his office and to communicate the same to the person concerned."


B

1. Necessary page counting certificate was not recorded on the first page of the register. It is also required to be signed by the competent Authority.
2. It is noticed that the impounded cases have been sent to the Collector of Stamps/SDM for collection of short stamp duty etc. but the date of return of impounded cases from the concerned COS has not been indicated in the register.
3. The entries in the said Impound Register have to be checked or attested by the concerned Sub-Registrar as a token of check to authenticate the entries but the same has not been done.
4. In some of the cases property description has not been mentioned.
5. Reason for impounding the cases were not recorded.

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

Page No 4
PARA No. 4 Non production of records
(Ref. Audit Memo No. 1 dated 25.01.21)

- Para-04
1. List of unauthorized colonies falling under Sub Registrar -IXA (Najafgarh)
 2. List of Laldora extension


(Ajay Kumar Chandna)
Inspecting Audit Officer
Audit Party No.X

29/12
6/12

**CURRENT AUDIT REPORT
PART II
(2020-22)**

PARA 1 Subject: Stamp duty and registration fee on the minimum rate of construction amounting to Rs. 34816/- short paid on the sale deed document (Audit Memo No. 3 dated 21/04/2023)

The minimum rates for valuation of properties in NCT of Delhi were prescribed by Govt. of NCT of Delhi, Revenue Department vide Notification No. F. 2 (12)/Fin. (E-1) Part File / VOL. I(ii)/3548 dated 18.07.2007. These rates have further been revised vide Notifications w.e.f. 08.02.2011, 16.11.2011, 02.12.2012 and 22.09.2014.

During the test check of records, it has been observed that instrument of Sale Deed was registered vide No. 133 dated 18/02/2021, vide which entire property No. 50 and 50 A Najafgarh New Delhi was sold under sale Deed. In the instrument of Sale Deed, it is specifically mentioned that the vendor is the sole and absolute owner and in possession of a built up First floor, Second Floor and Third Floor with roof rights upto sky level of Property No. 50 and 50 A, Main Bazar, area measuring 66.89 Sqs mtrs, As such, while calculating the Land Cost/ construction cost of flat / floor the office is calculated the wrong Land Cost and accordingly, stamp duty short deducted has been calculated as under:-

Sr No.	Book / Vol. No.	Sr. No. & Date	Locality / Address of property	Area of Land (sq.m.)	Consideration amount	Rate of Duty	Stamp duty to be paid	Stamp duty paid	Short Stamp Duty
01	01/68	133 dated 18/09/2021	Property No. 50 and 50 A Najafgarh New Delhi	66.89 Sq mtrs (Land)	30,90,318/- Minimum rate of Land 46200/- per sq mtr. For g category)	5%	214816	180000	34816
				200.67 Sq mtrs (Const)	6960x200.67x 9 = 12,56,997 Total Consideration =4296316				

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11

26/11
5/12

Recovery of Rs.34816 /- may be made as per after due verification of facts and figures and Similar type of other cases may also be examined and short recovery of stamp duty, if any, may also be made under intimation to Audit.

PARA 2 Subject: Non-disclosure / confirmation of deposition of TDS with Income Tax Department. (Audit Memo. No. 2 dated 21/04/2023)

As per section 285BA of Income Tax Act, 1961, the Registrar or Sub-Registrar appointed under section 6 of the Registration Act, who is responsible for registering or maintaining books of accounts or other documents containing a record of any specified financial transaction or any reportable account as may be prescribed, under any law for the time being in force, shall furnish a statement in respect of such specified financial transaction or such reportable account which is registered or recorded or maintained by him/her and information relating to which relevant and required for the purpose of this Act, to the Income tax authority or such authority or agency as may be prescribed. Further, section 1941A of Income Tax Act stipulates that a buyer of immovable property is required to deduct tax at the rate of 01 percent on payment to sellers where the consideration amount is Rs. 50 lakh or more. The amount so deducted shall be deposited against the PAN of seller.

A test check of records of the SR-IXA (Najafgarh) New Delhi for the year 2020-22 revealed that though SR office had been registering a number of sale deeds, etc., wherein financial transaction as mentioned below was exceeding of Rs. 50 lakhs:

Sl. No.	Regd.No./Book No./Vol. No./ & date	Name (1 st & 2 nd Party)	Address of the property	Consideration amount as per instrument (In Rs.)	Income tax required to be deposited @1%
1	125 dated 22/02/2021	1) Ram Kumar 2) Aditia Reality Pvt. Ltd	Village Sarangpur New Delhi	14307292	143072
2	165 dated 22/02/2021	1. Ashok Kumar and Raj Kumar 2. Aditia Reality Pvt. Ltd.	Village Sarangpur New Delhi	60020834	600208
3	11 dated 06/01/2020	1 Pakhi Realtors Pvt. Ltd. 2. Dilip Kumar	Village Dhansa New Delhi	8400000	84000
			TOTAL	82728126	827280

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10
27/11/23

It could not have been ascertained in Audit whether TDS amounting to Rs.827280/- was deposited to Income Tax Department as no proof of deposition of TDS was available in recording instruments, and the details of income tax paid by the vendee is nowhere mentioned in the Sale Deed.

Department may obtain necessary documents from the party after due verification of facts and figures under intimation to Audit.

Bo-07
**Para 3 Subject: Non recording of Certificate on the last copy of each volume.
(Audit Memo No. 1 dated 21/04/2023)**

As per Rule 12 of the Delhi Registration Rules 1976, the consecutive number of copies of the documents in each book prescribed in Section 53 of the Act shall commence and terminate with the calendar year and the Registering officer shall certify after the last copy of each volume, the number of copies pasted in that volume and the number of pages on which they are written. The Registering officer shall also examine these entries and note in a certificate any error or defects that he may discover. If no copies have been pasted during the year in any of the volume, he shall certify to that effect.

During test check of the available records produced to audit for the year 2020-2022, it was noticed that such certificate was not recorded on the last copy of each volume, if any by the Competent Authority of office of e Sub Registrar IX A, Najafgarh (District South West) New Delhi. This is in contravention of the rule ibid. The same observation raised by the previous Audit Party but no action has been taken till current Audit.

Authority of the office of Sub Registrar is requested to record of certificate on the last copy of each volume as prescribed in Rule 12 of the Delhi Registration Act 1976 under intimation to the Audit.

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Para-08
Para 4 Subject: -Non Maintenance of Movement Registers
(Audit Memo No. 4 dated 21/04/2023)

24/4
3/4

As per Rule 11 of the Delhi Registration Rules 1976, if the production of a register, book or any document in the custody of Registration Officer is required by any court, it shall be first entered in the Movement Register which shall be maintained in the following prescribed form by each Registering Officer and then the same be forwarded to the court under the charge of responsible official of the Registration Office: -

S.No	Date	Particulars of Documents	Name of the court in which it is to be produced	Name of the person taking documents	Signature of the person concerned	Date of Return	Remarks

During the course of Audit, it has been noticed that the register as prescribed in the Delhi Registration Act in the office of Sub Registrar IX A Najafgarh, GNCTD, New Delhi which is violation of Delhi Registration Act 1976.

Reasons for non-Maintaining the Register may please be elucidated to the Audit, and Office of Sub Registrar (District South West), Najafgarh New Delhi is requested to maintain the Movement Register as prescribed in the Rule 11 of Delhi Registration Rules, 1976

Para-09
PARA 5 Subject: Catalogue of permanent records
(Audit Memo No. 6 dated 24/04/2023)

As per rule 8 of Delhi Registration Act 1976 a catalogue shall be maintained in every Registration office of permanent record year wise in the following Performa: -

Book or Index No.....

S.No	Volume No.	Date of Commencement			Date of Completion			Date of Despatch to the Central Record room			Signature	Remarks
		Date	Month	Year	Date	Month	Year	Date	Month	Year		

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25/2
21/2

During the test check it has been observed that year wise catalogue of permanent records are not being maintain in the office of the Sub Registrar –IXA, Najafgarh GNCTD, which is violation of rule 8 Delhi Registration Act 1976.

Reasons for non-Maintaining the Record may please be elucidated to the Audit, and Office of SR (District South West), Najafgarh New Delhi is requested to maintain the Movement Register as prescribed in the Rule 08 of Delhi Registration Rules, 1976

Par 10
PARA 6 Subject: Non Production of Record
(Audit Memo No. 7 dated 24/04/2023)

- 1) List of unauthorized colonies
- 2) Remission of stamp duty allowed to charitable institutions
- 3) No of sale documents registered after obtaining proper NOC from the concerned Land Acquisition Collector for Agriculture Land
- 4) Number of cases sent to Collector of stamps for valuation.


(Jaepal Singh)
Inspecting Audit Officer

PART II

Current Audit Report (2022-23)

During the course of current audit, 07 audit memo's highlighting various irregularities/ recovery to the tune of Rs. Nil /- were issued. The audit memos have been converted to 05 Paras & 02 TANs which are incorporated in current audit report.

The internal audit report has been prepared on the basis of information furnished and made available by the Sub-Registrar-IX A ,Najafgarh under DC office District South West Kapashera New Delhi,

The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and / of non-information on the part of auditee.




(Dinesh Kumar)
Inspecting Audit Officer
Audit Party No. XXIII

**CURRENT AUDIT REPORT
PART II
(2022-23)**

PARA 1 Non-disclosure / confirmation of deposition of TDS with Income Tax Department. (Audit Memo No. 02 Dated: 13.12.2023)

As per section 285BA of Income Tax Act, 1961, the Registrar or Sub-Registrar appointed under section 6 of the Registration Act, who is responsible for registering or maintaining books of accounts or other documents containing a record of any specified financial transaction or any reportable account as may be prescribed, under any law for the time being in force, shall furnish a statement in respect of such specified financial transaction or such reportable account which is registered or recorded or maintained by him/her and information relating to which relevant and required for the purpose of this Act, to the Income tax authority or such authority or agency as may be prescribed. Further, section 1941A of Income Tax Act stipulates that a buyer of immovable property is required to deduct tax at the rate of 01 percent on payment to sellers where the consideration amount is Rs. 50 lakh or more. The amount so deducted shall be deposited against the PAN of seller.

(1) A test check of records of the SR-IX A, Najafgarh, New Delhi for the year 2022-23 revealed that though SR office had been registering a number of sale deeds, etc., wherein financial transactions as mentioned below were exceeding of Rs. 50 lakh:

Sl. No.	Regd.No./Book No./Vol. No./ & date	Name (1 st & 2 nd Party)	Address of the property	Consideration amount as per instrument (In Rs.)	Income tax required to be deposited @1% (in Rs.)
1	576 dated 17.06.2022	1. Roshan Lal & others 2. Ankit Jindal	1506/4, Maksudabad colony, Najafgarh, New Delhi	63,00,000	63,000
2	611 dated 27.06.2022	1. Pardeep Kumar Jain 2. Anita Gupta & Atul Gupta	Shop No-15, 17 and 24, Najafgarh Delhi	55,00,000	55,000
3	1206 dated 28.11.2022	1. Rahul Vashist and Naraayan Singh 2. Sneh Lata Jain	Land in Village Dichaon kalan, N Delhi	80,00,000	80,000

4	1239 dated 06.12.2022	1. Arun Kumar Alias Arun Jakhar 2. Umed Singh & Sanjeev Kumar	Land in Village Najafgarh, New Delhi	2,00,00,000	2,00,000
5	01 dated 02.01.2023	1. Sudesh 2. Swati Chawla	Land at village Khera Dabar New Delhi	53,00,000	53,000
TOTAL				4,51,00,000	4,51,000

From the above, it could not be ascertained in Audit whether TDS amounting to Rs.4,51,000/- was deposited to Income Tax Department, as no proof of deposition of TDS was available in record.

Department may obtain necessary documents from the parties after due verification of facts and figures under intimation to Audit and similar types of other cases may also be got reviewed at Department Level.

**Para 2 Non recording of Certificate on the last copy of each volume.
(Audit Memo No. 01 Dated: 13.12.2023)**

As per Rule 12 of the Delhi Registration Rules 1976, the consecutive number of copies of the documents in each book prescribed under Section 53 of the Act shall commence and terminate with the calendar year and the Registering officer shall certify after the last copy of each volume, the number of copies pasted in that volume and the number of pages on which they are written. The Registering officer shall also examine these entries and note in a certificate any error or defects that he may discover. If no copies have been pasted during the year in any of the volume, he shall certify to that effect.

During test check of the available records produced to audit for the year 2022-23, it was noticed that no such certificate was recorded on the last copy of each volume by the Competent Authority of office of e-Sub Registrar IX A, Najafgarh (District South West) New Delhi, which is violation of Delhi Registration Act 1976.

Authority of the office of Sub Registrar is requested to record of certificate on the last copy of each volume as prescribed in Rule 12 of the Delhi Registration Act 1976 under intimation to the Audit.

**Para 3 Non Maintenance of Movement Registers
(Audit Memo No. 04 Dated: 13.12.2023)**

As per Rule 11 of the Delhi Registration Rules 1976, if the production of a register, book or any document in the custody of Registration Officer is required by any court, it shall be first entered in the Movement Register which shall be maintained in the

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following prescribed form by each Registering Officer and then the same be forwarded to the court under the charge of responsible official of the Registration Office:-

S.No	Date	Particulars of Documents	Name of the court in which it is to be produced	Name of the person taking documents	Signature of the person concerned	Date of Return	Remarks

During the course of Audit, it observed that the register as prescribed in the Delhi Registration Act not maintained in the office of Sub Registrar-IX A, Najafgarh, GNCTD, New Delhi, which is violation of Delhi Registration Act 1976.

Office of SR IX A, Najafgarh, under (District South West), Kapashera New Delhi is requested to maintain the Movement Register as prescribed in the Rule 11 of Delhi Registration Rules, 1976 under intimation to the Audit.

**PARA 4 Catalogue of permanent records.
(Audit Memo No. 06 Dated: 13.12.2023)**

As per rule 8 of Delhi Registration Act 1976 a catalogue shall be maintained in every Registration office of permanent record year wise in the following Performa:-

Book or Index No.....

S.No	Volume No.	Date of Commencement			Date of Completion			Date of Dispatch to the Central Record room			Signature	Remarks
		Date	Month	Year	Date	Month	Year	Date	Month	Year		

During the test check it has been observed that year wise catalogue of permanent records are not being maintained in the office of the Sub Registrar -IX A , Najafgarh, GNCTD, which is violation of rule 8 Delhi Registration Act 1976.

Office of SR IX A, (District South West), Najafgarh New Delhi is requested to maintain the Movement Register as prescribed in the Rule 08 of Delhi Registration Rules, 1976 under intimation to the Audit.

**PARA 5 Non production of Record
(Audit Memo No. 07**

Dated: 14.12.2023)

- 1) List of unauthorized colony.
- 2) List of Lal dora extension.
- 3) Cash book for the period 01.04.2022 to 05.10.2022.
- 4) List with details of cases of transfer of Agriculture land during the audit period.
- 5) Record related to any exemption/remission of stamp duty/ registration fee allowed to any societies/Institutions/individuals etc.

The above record may be shown to the next audit.

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(Signature)

**(Dinesh Kumar)
INSPECTING AUDIT OFFICER**

being maintained in the office of the Sub Registrar –IX A , Najafgarh, GNCTD, which is violation of rules.

Office of SR IX A, Najafgarh under (District South West), Kapashera New Delhi is requested to maintain the Register as prescribed in the Rules under intimation to the Audit.

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(Dinesh Kumar)
INSPECTING AUDIT OFFICER