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

Sub: -Audit report of Office of Dy. Commissioner (North) BDO Block Alipur, Delhi 110 036 for the year 2019-2020 to 2021-2022.

INTRODUCTION:

The I.A.R. on the accounts of Office of Dy. Commissioner (North) BDO Block Alipur, Delhi 36 for the year 2019-2020 to 2021-2022 was conducted by field Audit Party No. XVI comprising of Smt. Kavita Saxena Sr.A.O/IAO, Sh. Deepak Kumar, AO & Sh. Sandeep Sr. Asstt. The audit was conducted during 10 working days w.e.f.03.02.2023 to 16.02.2023 This is a general audit.

AIMS AND OBJECTIVES:-

Office of the Deputy Commissioner (North) is one of the eleven districts created by Delhi Government on 01.09,2012 and working under the Administrative control of Divisional Commissioner (Pr. Secretary Revenue). The work of this district has further been distributed among three SDMs i.e SDM Alipur, Narela and Model Town by virtue of provision of rule the office of the DC(N) is exercising executive powers in conduct of inquest, acquisition of land, issue of SC/ST/OBC certificates, disbursement of relief to J&K Migrants and 1984 riots victims, registration of Societies and firms, Compensation to Rape Victim and fire victim, issue of legal guardianship certificates, attestation of various types of affidavits, Registration of Marriages, Bhagidari meetings & workshop and Disaster Management etc. In addition to these fictions Sub-Registrar VI-B and BDO (North) to look after the work of Gaon Sabha Land and also under the administrative as well as financial control of the DC(North)

HOS /DDO/ Cashier

The following officers/officials have served as HOO/DDO/Cashier

LIST OF HOD

S.NO.	NAME(Sh./Smt.)	TIME DURATION
1.	Ms. Tanvi Garg (IAS)	01.04.2019 to 10.06.2019
2	Sh. Deepak shinde (IAS)	10.06.2019 to 31.03.2020
3.	Sh. Isha Khosla (IAS)	01.04.2020 to 16.11.2021
4.	Ms. R. Menaka (IAS)	17.11.2021 to 31.03.2022

LIST OF HOO

S.NO.	NAME(Sh./Smt.)	TIME DURATION
1.	Sh. Lekhraj (ADM)	01.04.2020 to 02.08.2019
2	Sh. Suresh Chand Meena (ADM)	05.08.2019 to 19.08.2019

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3.	Sh. Tanvir Ahmad (ADM)	20.08.2019 to 04.12.2020
4.	Sh. Nitin Jindal (ADM)	05.12.2020 to 31.03.2021
5.	Sh. Krishan Kumar (ADM)	01.04.2021 to 20.09.2021
6.	Shailender Kr. Singh (ADM)	20.09.2021 to 31.03.2022

LIST OF DDO

S.NO.	NAME(Sh./Smt.)	TIME DURATION
1.	Sh. Devender Kumar, Sr Accounts Officer	01.04.2019 to 30.09.2021
2.	Sh. Ranesh Kumar, Sr. Account Officer	01.10.2021 to 31.03.2022

LIST OF CASHIER: -

S.NO.	NAME(Sh./Smt.)	TIME DURATION
1.	Ranjit Singh Manhas (ASO)	01.04.19 to 20.02.20
2.	Sh. Parveen Kumar (Jr. Asstt.)	20.02.2020 to 23.07.2020
3.	Sh. Sahil Rana (Jr. Asstt)	24.07.2020 to 12.05.2020
4.	Sh. Rohan (Jr. Asstt.)	13.05.2021 to 31.03.2021

Budget allocation and Expenditure for the year 2019-2020 to 2021-22

Year	Budget allotment	Expenditure upto year ending	Excess/ Saving
2019-2020	129003000	113638005	15364995
2020-2021	1169725000	930599714	239125286
2021-2022	1103030000	1060715077	42314923

Statutory Audit:- Statutory audit of Office of Dy. Commissioner (North) BDO Block Alipur, Delhi 110 0036 has Conducted by AG (Audit) upto march 2021 in the F.Y.2022.

Vacancy Statement:-

S.No.	Name of Post	No of post Sanctioned	Filled (Regular)	Vacant
1.	Group A	05	05	0
2.	Group B	13	13	0
3.	Group C	92	40	52
	Total	110	58	52

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109

Maintenance of Records:-

The maintenance of records of Office of Dy. Commissioner (North) BDO Block Alipur, Delhi 110 036 for the year 2019-2020 to 2021-2022 was found satisfactory subject to observations made in Current audit report and in test audit note.

Old Audit Report :-

As per Old Audit Report 49 Paras were outstanding along with recovery of Rs.9877478/- out of which the office submitted reply only for one audit para no 01(2017-18) but supporting documents submitted by the department was not sufficient to settle the para, as revised pay fixation order of the official Smt. Girija HC as per audit observation not submitted by the department hence para not settled. All 49 old Paras along with recovery amounting to Rs.9877478/- has been taken in the current audit report. (A)

S.No	Year	Total Paras	Para Settled	Outstanding Paras
1	2006-2007	19	0	19
2	2007-2014	10	0	10
3	2014-2017	09	0	09
4	2017-2018	03	0	03
5	2018-2019	08	0	08
G.Total		49	0	49

Details of old Recovery

S. No	Year	Para No.	Total old Recovery	Amount Recovered	Balance Recovery
1	2006-2008	01	4943442	0	4943442
		02	2598617	0	2598617
		03	473443	0	473443
		04	1389907		1389907
2	2007-2014	01	23866	0	23866
3	2014-2017	01	2085	0	2085
		02	72825	0	72825
		05	16720	0	16720
		06	19665	0	19665
		07	84280	0	84280
		11	1184	0	1184
		12	25922	0	25922
4	2017-2018	01	103284	0	103284
5	2018-2019	01	860	0	860
06	2019-2020	02	2970	0	2970
		03	74628	0	74628
		05	43780	0	43780

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G. Total		9877478	0	9877478
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Current Audit Report: -

During the course of current audit 23 audit memo's highlighting various irregularities/recovery to the tune of Rs. 251116/- were issued. Out of which 01 audit memos settled, as such spot recovery amounting to Rs.0 was made. Remaining 22 Audit memos converted into 20 Paras (Para No. 10 & 12 Clubbed and converted in Para 17) and 01 TAN along with recovery amounting to Rs. 251116/- have been taken in the current Audit Report.

Details of Current Recovery (Audit Period 2019-2022)

Para No./Memo No.	Total Recoveries (In Rs.)	Amount Recovered	Balance (In Rs.)
02/03	1727	0	1727
03/04	2552	0	2552
04/05	24960	0	24960
05/06	22920	0	22920
06/07	119	0	119
07/08	65250	0	65250
08/09	43555	0	43555
09/11	24624	0	24624
10/16	15224	0	15224
11/17	9074	0	9074
14/20	4300	0	4300
16/22	36811	0	36811
Total	252116	0	251116

The internal audit report has been prepared on the basis of information furnished and made available by of Office of Dy. Commissioner (North) BDO Block Alipur, Delhi 110036. The Directorate of audit, GNCT of Delhi disclaims any responsibility for any misinformation of non- information on the part of auditee.

Saxena
(KAVITA SAXENA)
(IAO Audit Party No.XVI)



List of Para (Order by Audited Year & Para)

View Detailed Audit Report

Department : Deputy Commissioner Office							
Sub department:D.C. (District North), BDO Block, Alipur, Delhi (452/6) + SR-B, Alipur (452(i)/6)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	2006	2008	1		(SR-VI-B) (Book-1) Stamp duty amounting to Rs. 49,43,442/- short paid on sale deed documents	0	4943442
2	2006	2007	1		Irregularities in Procurement of Material.	0	0
3	2006	2008	2		(SR-VI-B) (Book-1) Short stamp duty charged on agreement to sale amount to Rs. 25,98,617/-	0	2598617
4	2006	2008	3		(SR-VI-B) (Book-4) Evasion of stamp duty amounting to Rs. 4,73,443/- due to non implementation	0	473443
5	2006	2007	3		Misuse of Permanent Advance	0	0
6	2006	2007	4		Irregular Payment of relief to the families of J&K migrant registered in Delhi but residing in other states.	0	0
7	2006	2008	4		(SR-VI-B) (Book-4) Irregular registration of GPAs (with consideration amount and sale rights)	0	1389907
8	2006	2008	5		(SR-VI-B) Violation of Income Tax Rules	0	0
9	2006	2007	5		Relief to Kashmir Migrants.	0	0
10	2006	2008	6		(SR-VI-B) Irregularities in maintenance of records	0	0
11	2006	2008	7		(SR-VI-B) Irregularities in the maintenance of Cash Book	0	0
12	2006	2007	7		Payment of enhanced compensation to the victims of 84 riots--Irregularities thereof.	0	0
13	2006	2007	8		Violation of Delegation of Financial Powers.	0	0
14	2006	2008	8		(SR-VI-B) Irregularities in impound registers/cases	0	0
15	2006	2008	9		(SR-VI-B) Undue delay in suo moto revision of impounded cases resulting in blockade of Govt. Rev.	0	0
16	2006	2007	9		Irregular Reimbursement of call charges on mobile phones of Tehsildars.	0	0
17	2006	2008	10		(SR-VI-B) Verification of stamp papers found in the records of the office of S.R.VI-B, Alipur	0	0
18	2006	2008	11		(SR-VI-B) Non-production of Records (NPR)	0	0
19	2006	2007	12		Irregularities in development of Security Guards.	0	0
20	2007	2014	1		Payment of Adhoc Pension Relief to J & K Migrants and 1984 riots victims	0	23866
21	2007	2014	2		Discrepancies in implementation of "My Delhi I Care" Project unde Bhagidari Scheme of Delhi Govt.	0	0
22	2007	2014	3		Grant of increment under R.P. Rule 2008	0	0
23	2007	2014	4		Pay Fixation	0	0
24	2007	2014	5		Pay Fixation case in respect of Sh. Preveen Kumar, UDC	0	0
25	2007	2014	6		Revision in the rates of Family Planning Allowance for adoption of small family norms	0	0
26	2007	2014	7		Delay in deposition of Govt Money in Govt. Account	0	0
27	2007	2014	8		Travelling Allowance Bill in respect of Sh. Rajanish Kumar Singh, SDM (Alipur)	0	0
28	2007	2014	10		Expenditure incurred on catering arrangement at ITPO during Bhagidari Mela-2011	0	0
29	2007	2014	11		Expenditure incurred on organizing awareness programme on self defence & rescue in 51 schools	0	0
30	2014	2017	1		Short deduction of Rs. 5820/- towards UTGEIS	0	2085
31	2014	2017	2		Recovery of DGEHS subscription	0	72825
32	2014	2017	5		Irregular Family Planning Allowance to Sh. Rajendra Kumar Sharma, SO	0	16720
33	2014	2017	6		Recovery of Rs. 21628/- towards over reimbursement of Medical Claim	0	19665
34	2014	2017	7		Recovery of Rs. 153156/- on account of short deduction of License Fee & Water Charges	0	84280
35	2014	2017	9		Irregular payment of Cash Assistance to J&K Migrants amounting to Rs. 430000/-	0	0
36	2014	2017	11		Irregular payment observed in LTC Claims amounting to Rs. 2368/-	0	1184
37	2014	2017	12		Recovery of Rs. 25922/- from Officers/Officials towards Income Tax	0	25922
38	2014	2017	13		(A)Irregular payment of Rs. 331223/- on a/c of Hiring of Vehicles(B)Sanitation/House Keeping	0	0
39	2017	2018	1		Recovery of wrong pay fixation of Smt. Giri Raj, HC amounting to Rs. 103284/-	0	103284
40	2017	2018	2		Discrepancies in expenditure on different occasion	0	0
41	2017	2018	4		Non production of Records	0	0
42	2018	2019	1		Short recovery of license fee in r/o of Govt. Accommodation	0	860
43	2018	2019	2		Excess payment of LTC Claim	0	2970
44	2018	2019	3		Irregular payment of Transport Allowance	0	74628
45	2018	2019	4		Irregularities in investment of Gram Sabha Funds	0	0
46	2018	2019	5		Shortcomings in computation of Income Tax and Recovery of Rs. 43760/-	0	43760
47	2018	2019	6		Non adjustment of outstanding abstract contingent bills	0	0
48	2018	2019	7		Wasteful expenditure on bio metric system of attendance and non monitoring of	0	0

166

				punctuality		
2018	2019	8		Non production of Record	0	0
Outstanding Paras. Reply submitted by the Department/Units. Comment by the Directorate of Audit on reply submitted.						
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71
CURRENT REPORT

~~Para No. 1~~
Para No. 1: Irregularities in procurement of material.

(Ref. Audit Memo No15)

Rule 145 of GFR provides that goods upto the value of Rs. 15,000/= can be purchased on each occasion without inviting quotations or bid on the basis of a certificate to be recorded by the competent authority (Format of certificate given in the GFR). Rule 146 of GFR further provides that purchase upto rupees one lakh on each occasion may be made on the recommendations of Local Purchase Committee duly constituted by the Head of the Department. The Committee will survey the market to ascertain the reasonableness of rate, quality and specifications and identify the appropriate supplier. Before recommending placement of the purchase order, the members of the committee will jointly record a certificate (format of certificate given in GFR). Purchases upto 25 lakhs can be made on Limited Tender Enquiry basis after following the procedure as defined in GFR. File pertaining to procurement of material for bhagidari Mela (purchased through file No.F2(21)/CTB/DC(N)/Bh. Mela) revealed that the proper procedure as laid down in General Financial Rules for procurement of material/items on which an amount of Rs.7,62,697/= was incurred through this file was not followed. Irregularities/short comings noticed are as under:-

1. Although names of the members of purchase committee have been given in this file but the approval of HOD for formation of such committee was neither available in this file nor formal orders thereof shown to audit by the dealing hand inspite of the repeated request.
2. The quotations, three in each case, for the following items were available in the file:-
 - i) Printing of invitation cards, meal coupons and parking stickers Rs.1,48,500/= paid for these items.
 - ii) Tea/lunch for the participants of rehearsal of cultural programmes Rs.17,500/= paid for these items.
 - iii) Printing of pamphlets Rs.1,30,000/= paid for this item.
 - iv) Preparation of certificates, mementos, sample cheque and Pamphlets Rs.3,12,732/= paid for these items.

On scrutiny of the file it has been found that all the quotations were obtained on the basis of telephone calls made by the caretaker whereas as per the provisions of the GFR the procedure of Limited Tender Enquiry should have been followed because all the purchases were more than Rs.1,00,000/=(Rs one lakh). Neither the members of the committee nor other senior officers bothered to follow the procedure and thus flouted the provisions of GFR.

1. Besides above purchases some other items, whose cost were within the limit of Rs.15000/= or Rs.1,00,000/=: were made but the procedure was also not followed

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in these cases because upto the purchases of Rs.15000/= a certificate is required to be recorded by the competent authority on the body of the bill and for the purchases upto Rs.1,00,000/= the members of the committee were required to survey the market to ascertain the reasonableness of rates, quality and specifications and also jointly record a certificate on the body of the bill but neither the required certificates were recorded on the bills by the competent authority/members of the committee nor the committee members surveyed the market and it appears that all the purchases were made on the behest of the caretaker.

2. Before processing the bills for expenditure sanction of the competent authority all the items are required to be entered in the consumable/non consumable stock register. But instead making stock entries in the prescribed stock registers photocopies of the bills received from the supplying firms were pasted on a plain register and a certificate of having entered the item in the stock register was recorded on the body of bills. This register cannot be treated a stock register as per provisions of the rules. Neither Store Incharge nor any other senior officer ever seen the stock registers just to confirm whether the entries are being properly made and attested by the officer authorized for the same. Due to non maintenance of stock registers (consumable/non consumable) properly the checking of the items in hand and issued could not be done and also the possibilities of misuse of the items could not be ruled out.

From the above few instances, it is amply clear that no one was serious about the provisions of G.F.R. and flouted the same on the basis of urgent work. Reasons for not following the provisions of GFR may be stated to audit and the approval of the Finance Department for such lapses may be obtained under intimation to audit.

~~PARA NO. 2~~

Para No. 2: Non-accountal of stock items and non verification of store

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(Ref. Audit Memo No.6)

(1) Non-accountal of Stock worth Rs.2,51,729/-

As per Rule 187(3) of GFR, 2005 "Details of the material received should be entered in the appropriate stock register. The officer-in-charge of stores should certify that he has actually received the material and recorded it in the appropriate stock registers."

Test check of purchase files and consumable/non-consumable stock register has revealed that many items of consumable/non-consumable nature which were purchased and bills passed for these items have not been entered into the stock register. For the purpose of getting the bills passed a certificate is being recorded on the face of the bill that entry has been made in the contingent register. On going through the contingent

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JAO Party No. 28

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The above items have been given on test check basis and if thorough checking is done the cases of non entry of stock items could be much on higher side. Non-recording entries in relevant stock register is a serious lapse on the part of store officer and store keeper and against the provisions of GFR. The possibility of defalcation in store cannot be ruled out because without making all the entries in stock register it is also not possible for the committee who verifies the stores, as per provisions of GFR, to verify the existence of store items. Further, non entry of items in the stock register also leads the suspicion of non-receipt of the store items physically and the payment of fake bills.

A thorough investigation on this account is required to be done departmentally and entries of the items purchased in parts may be ensured because by the passage of time it will not be possible for anyone to track the factual position of the store and the defaulting official will escape scot-free.

Satish J B D
Party No - 28

(2) Verification of stores

Rule 192 (2) of GFR, 2005 provides that "A physical verification of all the consumable goods and materials should be undertaken at least once in a year and discrepancies, if any, should be recorded in the stock register for appropriate action by the competent authority". It has, however, been observed that the physical verification of consumable and non consumable stock has not been carried out which is totally violation of the rule provisions.

The physical verification of store items (consumable and non-consumable) and Library Books is also necessary keeping in view the observations of audit in sub-para of this memo. The physical verification may be got done after forming a committee in pursuance of Rule 192(3) of GFR, 2005 and outcome of verification may be reported to audit.

~~Para No. 3~~
~~Para No. 3~~

~~Para No.3: Misuse of Permanent Advance.~~

(Ref. Audit Memo No.5)

On going through the Govt. Cash Book, it has been noticed that a permanent advance of Rs.2000/- (Rupees Two Thousand only) was sanctioned to the department long back. Against this sanctioned amount of Permanent Advance transaction of expenditure & recoupment was done up to 22-11-2004 and thereafter entire amount was given to Shri V.K. Rajput, Care Taker. After the said date nothing was purchased against the Permanent Advance and the amount is still lying unused with the official concerned as no entry either expenditure or recoupment has been found in the Govt. Cash Book.

Thus, it is amply clear that the Govt. Money of Rs.2000/- is being misused by the official without proper authority and proper record.

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The permanent advance is given to the department to meet its emergent petty requirement and not to keep unauthorisedly by a person without proper account. Since the amount has not been used for the bonafide purpose, retaining the same by the department is totally unjustified.

Reasons for giving the Govt. money to the Care Taker who had not used the same for the purpose it was sanctioned may be elucidated to audit, the amount may be recovered immediately and deposited in the Govt. Account.

~~Para No. 4~~ Para No. 3 ~~3~~
Para No. 4: Irregular payment of relief to the families of J&K migrant registered in Delhi but residing in other states.

(Ref. Audit Memo No.4)

As per the policy of Govt. of India, the relief to the J&K migrant was to be paid at the rates prescribed from time to time. The relief was to be paid to the affected families residing in the jurisdiction of Delhi only but by the passage of time some families/migrants shifted their residences out of Delhi jurisdiction. A question was raised whether the relief to those families/migrants who are registered in Delhi but have shifted to nearby states was to be paid or not. As per clarification circulated along with letter No.12012/38/93-K(USK)/Vol-III dated 18-04-94 it was clarified that such migrant families may be given relief by Delhi Administration on the basis of a certificate from the concerned authorities of the states in which they are residing now that they are not registered in these states and no relief is being paid to them by that state.

It has however been noticed from the record made available for scrutiny that the certificate from the respective states in which the migrant family reside has not been obtained before making payment, during the year 2006-2007. A list of such families which were residing outside Delhi but payments made by D.C.(N) without obtaining a certificate from the respective authorities, is given below.

Thus, the possibilities of double payment to these families cannot be ruled out and such all payments made during the year 2006-2007 without obtaining certificates were irregular and need a thorough verification before releasing further payments. The outcome of the investigation may also be intimated to audit.

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List of J&K Migrants who are registered in Delhi but residing outside Delhi.

Sl. No.	Name	Address	Regn. No.	No. of family Members	Total Amount for the year 2006-07 @800 (1-4-06 to 30-06-06) & @ 1000 (1-7-06 to 31.03.07) Per member
1	Ratan Lal Kaul	Sector-35, Faridabad, Haryana	6995	4	45600
2	Vijay Kumar	Ashok Vihar Gurgaon Haryana	7438	2	22800
3	Veer Ji Chaudhary	Patel Nagar, Gurgaon Haryana	7445	4	45600
4	Ravinder Kumar	Faridabad Haryana	8049	4	45600
5	Munshi	NIT Faridabad, Haryana	8052	4	45600
6	Vijay Kumar Raina	HB Sector-3 Faridabad, Haryana	9230	4	45600
7	Vinod Kumar Bhatt	Modek Town, Panipat, Haryana	10908	3	34200
8	Ramesh Kumar	Sector-2, Kamna, Vaishali, UP	13363	3	34200
9	Chunni Lal Pandita	HB New Police Chowki, Pocket-3 Faridabad, Haryana	18119	4	45600
10	Tej Krishan	Ghaziabad, UP	571	4	45600
11	S.N. Shah	Sector-5, Vaishali, UP	3340	4	45600
12	P.K. Jala	Sector-34, Faridabad, Haryana	4519	4	45600
13	Vinod Kumar Chopra	Sector-34, Faridabad, Haryana	5085	4	45600
14	Vinod Kaul	Vaishali, UP	5492	4	45600
15	B.L. Kaul	Raj Nagar, Ghaziabad, UP	6871	3	34200
16	Dina Nath Arora	NIT Faridabad, Haryana	6934	4	45600
17	Bharat Bhushan	Sector-82, Noida, UP	7230	4	45600
18	Kachroo	Sector-56 Gurgaon, Haryana	7506	4	45600
19	Sanjay Kumar Kaul	Sahibabad, UP	7637	4	45600
20	O.K. Raina	Ballabgarh, Haryana	7808	4	45600
21	Avtar Kishan Kak	Sector-17, Faridabad, Haryana	7809	4	45600
22	Randhir Jan	Gurgaon, Haryana	7820	3	34200
23	Kamal Jan	Bahadurgarh, Haryana	7992	4	45600
24	Chunni Dar	D.F. Gurgaon, Haryana	9495	4	45600
25	Lokesh Qazi	Noida, UP	10917	3	34200
26	Mohinder Manoo	Panipat, Haryana.	13571	4	45600
27	Sham Lal	Ghaziabad, UP	14938	4	45600
28	Ashok Kumar	Gurgaon, Haryana	16507	4	45600
29	Sridhar	Gurgaon Haryana,	18205	3	34200
30	Neelam Shab	Bahadurgarh, Haryana,	18259	4	45600
31	Bhotaji Kaul	Faridabad, Haryana,	18294	4	45600
32	Dhanvati Razdan	Bahadurgarh, Haryana	18298	3	34300
33	Sheela Kaul	Greater Noida, UP	18319	4	45600
34	Vinod Pajan	Gurgaon Haryana,	18339	4	45600
35	Vijay Kumar Bhatt	Bahadurgarh, Haryana	18341	4	45600
36	Makhan Lal Dhar	Faridabad, Haryana	18357	4	45600
37	Jiga Kaul	Gurgaon Haryana	18371	4	45600
38	Bal Kishan Peer	Faridabad, Haryana	18486	4	45600
39	Kishore Tikku	Faridabad, Haryana	18490	4	45600
40	Bitu Kaul	Faridabad, Haryana			1675800/-
41	Surender Kumar	Faridabad, Haryana			
42	Peer Wali Khan				
43	Total				

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~~PARA No. 5~~
Para No. 5: Relief to Kashmir Migrants

(Ref. Memo No.3.)

Scrutiny of the record of relief measures for migrant families from J&K in Delhi revealed the following shortcomings:-

As per instructions contained in Govt. of India, MHA letter No. U.13018/34/90- Delhi Dated 19-9-90, the grant of relief is subject to the condition that " Verification is done every week by Delhi Administration to see that these families/persons are actually staying in Delhi. It has, however, been noticed from the file pertaining to verification that the weekly verification of J&K migrants, who are being paid relief by Delhi Govt. is not being done in compliance of the above instruction.

As per file provided to the audit it is noticed that the verification of the migrants has been done once during the year 2006-07, The idea behind weekly verification was that none of the family member was/is earning more than the amount of relief being paid to the family. Since the regular verification, as per provisions of the instructions, is not being done the possibilities of payment of relief to ineligible migrants/persons could not be ruled out.

Reasons for not adhering to the instructions of MHA, Govt. of India may be stated to audit and it may be certified that the payments released during the period 2006-07 to all Kashmiri Migrants were made only to the eligible persons.

~~PARA No. 6~~
Para No.6 : Irregularities in realization of government money in the Office of S.R. - I office.

(Ref. Audit Memo No.14)

The record pertaining to realization of money for Registration of documents, fee of certified copies and fee of inspection provided by SR-I was test checked for the month of April, 2006 & September, 2006 and the following irregularities were noticed:-

i) Short realization of Rs. 407/- towards the certified copies

On checking of day-wise totals of the register being maintained for the realization of amount charged for the supply of certified copies of the documents for the month of April, 2006 and September, 2006 revealed that there was a difference of Rs.407/- in the totals shown in the register. It would be seen from the statement appended below this para that there was a totaling mistake on a number of occasions during these two months which resulted in short deposit of Rs.407/-. The totals were not checked by any Sr.

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PARA No. 6

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Para No.7 : Payment of enhanced compensation to the victims of 84 riots irregularities thereof.

(Ref. Audit Memo No. F2)

As per the directions of Ministry of Home Affairs, Govt. of India, as circulated vide letter No.U.13018/46/2005-Delhi-I(NC) dated 16-01-2006, the enhanced compensation was to be made to the victims of 84 riots at the following rates :

1. Rs. 3.50 Lacs for death cases in addition to the amount already paid.
2. Rs.1.25 Lacs for injuries minus the amount already paid.
3. Amount @10 times the amount already paid minus the amount already paid for damaged residential properties.
4. Amount @10 times the amount already paid minus the amount already paid for damaged uninsured commercial/industrial properties.

For grant of enhanced compensation guidelines were also framed by MHA , few guidelines relating to grant of compensation are given below :-

- i) Invite claims from victim.
- ii) All the claims will be duly verified/scrutinized by local administration/agency of State Govt.
- iii) Review the procedure prescribed for verification/scrutiny of claims to make it simple and less cumbersome.

On test check of records/files pertaining to payment of enhanced compensation it is noticed that in contrary to the guidelines of MHA, O/o Divisional Commissioner in a meeting held on 23-09-2005 resolved certain decisions. One of the decisions was that only the proof of residence has to be taken from the claimant and no other document is required. Also the cases were not required to refer to the screening committee. It has, however, been observed that after inviting the claims, Tehsildar directed the claimants to be present in person with the following original documents:-

1. Passport size photograph
2. Ration Card/Voter I.D./ Driving licence
3. Indemnity bond that he/she is the original claimant and has not received any relief amount from any other district.
4. Original FIR
5. One person as surety to identify the claimant.
6. ECS Form
7. Blank Cheque with A/c No. of the claimant.
8. Survival Member Certificate.

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Test check of some of the files pertaining to the claims it is further noticed that in some of the cases the Requirement of one or the other documents e.g. original FIR, Survival Member Certificate, one person as surety to identify the claimant etc. has not been fulfilled because no where in the file it has been recorded whether all the certificates/documents have been checked/verified and found in order by the officer concerned and also copies of these documents are not available in the relevant files.

Although, MHA had clearly directed in it's guidelines that the payments may be made after due verification/scrutiny but the method should be simple and less cumbersome. As the O/o DC in it's meeting resolved that except residential proof no other documents will be required, it is not understood as to why the letter for showing 8 documents was issued to all the claimants instead of verifying the identity/ genuineness of the claimant from their residences. Further, out of 8 documents the department had not verified all documents and verified/taken different documents in each cases as per their own choice. For the sake of example, a few cases where some of the required documents were not taken are given in the list appended below. Thus, it is apparent that there was difference of opinion in the minutes of the meeting and the procedure later adopted by the department. In the absence of verification, not obtaining all 8 required documents and not getting the genuineness of the claimant physically checked it is not understood as to how the identification/genuineness of the claimant was ensured without completing these formalities and thus, the possibilities of fraudulent payment could not be ruled out.

List of victims whose documents were not found in the relevant file.

Sl. No.	Name of the Victim/receiptent	Compensation for	Documents not found-	Amount (in Rs.)
1.	Harpal Singh S/o Late Bachan Singh	Death	Original FIR, One persons Surety, Survival Member Certificate	350000/-
2.	Swarn Kaur, W/o Late Kashmir Singh	Death	One persons surety, Survival member certificate	350000/-
3.	Anupreet W/o Manjeet Singh		Original FIR One persons Surety	45000/-
4.	Tirath Singh		One persons surety, Survival member certificate	90000/-
5.	Iqbal singh		Original FIR, One persons Surety, Survival Member Certificate	108000/-
6.	Kamla Rani W/o Tilak Raj	Injury	Original FIR, One persons Surety, Survival Member Certificate	123000/-

62

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2009 No-6

Para No.8 : Violation of Delegation of Financial Powers

(Ref. Audit Memo No.8)

As per the revised Delegation of Financial Powers, circulated by Finance Department on dt.10.01.2007, the powers delegated to H.O.D. for printing and binding is Rs.1,00,000/- per annum.

It has, however, been observed during the scrutiny of files pertains to period of audit i.e. 2006-07 that the above printing work worth Rs.4,97,702/- has been done and payment of this amount was made after the approval/E.S. of H.O.D. which is in contravention of the powers delegated to H.O.Ds. The details of the amount of Rs.4,97,702/- are as under:-

Sl. no.	Sanction No. Date	Amount (Rs.)	Agency	Item of work printed
1	F2(22)/04/DC(N) dt.29.03.07	1,23,032	New India Press	Pamphlet
2	F2(21)/CTB/DC(N) dt.30.03.07	1,30,000	Seagulls	Pamphlet
3	F2(21)/CTB/DC(N) dt.30.03.07	1,48,500	Pohaja Associates	Pamphlet
4	F2(21)/CTB/DC(N) dt.30.03.07	96,170	Bansal Gen. Store	Pamphlet

As the amount involved in printing work was beyond the powers of HOD, the approval of Finance Department should have obtained before awarding the work. Since these observations are on test check basis and if, thorough checking is done there may be possibility of crossing the limit of power on procurement of stationary etc.

Reasons for not observing the ceiling as circulated by Finance Department may be stated and a thorough review of other purchases, where the possibilities of crossing such limit are possible, may be done and the entire purchases which were done beyond the powers of HOD may be got regularized from Finance Department under intimation to audit.

2009 No.7

Para No. 9 : Irregular reimbursement of call charges on mobile phones of Tehsildars

(Ref. Memo No.2)

On scrutiny of the file relating to the payment of mobile telephone bills to Tehsildar/SDM for the period of audit, it has been observed that vide O.M. dated 28/02/2006 issued by SDMI(HQ) all the Tehsildars in district as well at HQs were allowed to avail the reimbursement of cellular phone bills upto Rs.1500/- per month or

61

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the actual billing charges, whichever is less, w.e.f. February, 2006. This O.M. was issued on the basis of approval of the empowered committee and concurrence of Finance Department was not sought. Several payments were also released on the basis of these orders. In the month of November, 2006 the file was sent to Finance Department for approval of procurement of Mobile Phones and reimbursement of call charges thereof. Pr. Secretary (Finance) approved the proposal on 22/11/2006 with the condition that "Reimbursement of mobile phones may be allowed (as non-entitled category) as per norms and if mobile phones are to be bought for them, group billing/pooling may be resorted to."

It has been observed that the reimbursement of call charges of mobile phones to Tehsildars (North Distt.) were sanctioned for the period prior to the approval of Finance Department for the period prior to i.e. 22/11/2006. The details of such sanctions are as under:-

Name of Tehsildar	Bill date	Amount	Sanction No./Date
Sh. B,K, Parchure	24.02.2006	389	F2(33)/DCN/2003-
Tehsildar (Civil	24.03.2006	1256	04/17135 dt. 28.03.2006,
Lines)	24.04.2006	1382	11.05.2006 & 25.05.2006
Sh. G.R. Mehmi	16.02.2006	1500	F2(33)/DCN/2003-04/805
Tehsildar (Kotwali)	16.03.2006	1110	dated 20.04.2006
	Total	5637 °	

Besides above payments a sanction of Rs.22,099/- covering the reimbursement of cellular call charges of Tehsildars was issued on 16/06/2007. In this sanction orders most of the amounts pertain prior to 22.11.2006 i.e. approval of Finance Department. As such allowing the payments for the period for which approval of Finance Department was not available is irregular. Therefore, the recovery of all such payments which were allowed prior to the approval of Finance Department may be made from the respective officers under intimation to the audit.

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Para No. 28: Irregularities in deployment of security guards.

(Ref. Audit Memo No.9)

As per Finance Department's circular No. F.14(2)/2001/Fin.(B) dated 27.05.2004 pertaining to the procedure to be followed for engagement of security and sanitation all the departments were advised to follow the instructions. One of the requirement of the instructions was that:-

"In the matter of award of work relating to security, the NIT should mention the exact number of staff of different categories required to be provided by the contractor. The staff requirement should be firmed up by the department in consultation with the A.R. Department, beforehand."

It has, however, been observed during the scrutiny of file relating to Deployment of Security Guards in DC(N) and its subordinate offices that in the month of October, 2004, five Home Guards were engaged for the security of O/o D.C.(N), SDM (SB) and SR-I offices with the approval of Finance Department. Out of these 5 Home Guards, 2 were proposed to be deployed at DC(N) office and 3 at SDM (SB) and SR office. Later in the month of March, 2006, possibilities of engagement of security guards from private agency were explored and a proposal was sent to Finance Department. The wages of the guards were to be given on the basis of the rates approved by the Sales Tax Department. Although, the proposal was approved by the Finance Department but the proposal for raising the guards from 5 to 8 was not got approved from the A.R. Department, as per provisions of aforesaid circular. It is worth mentioned here that department was already having one chowkidar and one sweeper-cum-chowkidar on its strength and under these circumstances before sending the proposal to Finance Department it was necessary to get the proposal approved from the A.R. Department.

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PART-II

CURRENT AUDIT REPORT (2007-14)

PARA NO.01.

Ref.Audit Memo No. 12 Dated:-09/07/2014

Subject:-Payment of Ad-hoc Pension Relief to J&K Migrants and 1984 riots victims.

During the test check of cases related to payment of Ad-hoc Pension Relief to J&K Migrants, it has been noticed that Smt. Sarla Koul having Registration No. 11851 intimated to SDM(HQ) vide letter dated 03/03/2014 that her mother-in-law expired on 15/02/2014 therefore, her name may be deleted from relief record. Despite being informed, O/o DC(N) made payment to the beneficiary for the months of February-14 & March-14 (S.No: 174) as per the following details:-

CASE OF SMT. SARLA KAUL (S.NO. 174)

S.NO.	SANCTION DATED	MONTH	NO. OF BENEFICIARIES IN FAMILY	AMOUNT PER PERSON	AMOUNT RELEASED (In Rs.)	AMOUNT ADMISSIBLE (In Rs.)	EXCESS AMOUNT RELEASED (In Rs.)
1	03/03/14	FEB-14	4	1650/-	6600/-	5834/-	766/-
2	27/03/14	March-14	4	1650/-	6600/-	4950/-	1650/-
		TOTAL			13200/-	10784/-	2416/-

It may also be intimated that as to whether death certificate of beneficiary was asked by the Administrative Department, as there is a possibility that her mother-in-law was expired long ago.

CASE OF SH. KASHMIRI LAL DHALL (S.NO. 94)

Mr. Kashmiri Lal Dhall submitted an affidavit on 21/05/2014 citing that he has been registered with the Delhi Admn. vide Registration No. 6725 dated 18/06/90 and his daughter Ms. Sneha Dhall got married, therefore, her name may be deleted from the migrant record. The O/o DC (N) paid relief to the family comprising of 4 members upto June-14 as per the following details:-

S.N O.	SANCTION No&DATED/ S.No.	MONTH	NO. OF BENEFICIARIES IN FAMILY	AMOUNT PER PERSON	AMOUNT RELEASED (In Rs.)	AMOUNT ADMISSIBLE (In Rs.)	EXCESS AMOUNT RELEASED (In Rs.)
1	2497-2501,03/07/13 (94)	June-13	4	1650/-	6600/-	4950/-	1650/-
2	2953-57,24/07/13 (94)	July-13	4	1650/-	6600/-	4950/-	1650/-
3	5182-86,17-10-13 (238)	Aug-13	4	1650/-	6600/-	4950/-	1650/-
4	5182-86,17-10-13 (238)	Sep-13	4	1650/-	6600/-	4950/-	1650/-
5	5182-86,17-10-13 (238)	Oct-13	4	1650/-	6600/-	4950/-	1650/-
6	558-5585,19-11-13 (238)	Nov-13	4	1650/-	6600/-	4950/-	1650/-
7	5771-5775,11-12-13 (238)	Dec.13	4	1650/-	6600/-	4950/-	1650/-

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(238)	6072-6076,15-01-14 (238)	Jan-14	4	1650/-	6600/-	4950/-	1650/-
9	7952-56,03-03-14 (81)	Feb-14	4	1650/-	6600/-	4950/-	1650/-
10.	9429-9433,27-03-14 (81)	March-14	4	1650/-	6600/-	4950/-	1650/-
11.	432-436,09-05-14 (81)	April-14	4	1650/-	6600/-	4950/-	1650/-
12.	1359-1363,19-06-14 (81)	May-14	4	1650/-	6600/-	4950/-	1650/-
13.	1359-1363,19-06-14 (81)	June-14	4	1650/-	6600/-	4950/-	1650/-
		Total			85800/-	64350/-	21450/- ✓

It may also be intimated that as to whether marriage certificate or any proof of marriage was asked by the Administrative Department as there is a possibility

that marriage of daughter was solemnized long ago.

CASE OF SMT. MADHU KAPOOR (S.NO.4)

Ms Madhu Kapoor W/o Mr. Ravish Kapoor submitted an affidavit on 25/01/2014 citing that she has been registered with the Delhi Admn. vide Registration No. 1626 dated 17/03/90 and her daughter Neha Kapoor got married. Her husband Mr. Ravish Kapoor is also residing with her after marriage, therefore, their names may be deleted from the migrant record. The O/o DC (N) paid relief to the family comprising of 4 members upto January-14. It may also be intimated that as to whether marriage certificate or any proof of marriage was asked by the Administrative Department as there is a possibility that marriage of daughter was solemnized long ago.

Henceforth, due care is taken for releasing the relief to the beneficiaries after verifying the record furnished by the claimants. Recovery of an appropriate amount at least of Rs. 2416/- in respect of family of Smt. Sarla Kaul and Rs.21450/- in respect of family of Sh. Kashmiri Lal-Dhall may be made, as per rules after due verification of facts and figures at the level of HOO under intimation to audit.

All other similar cases may also be reviewed.

PARA NO. 02

Ref. Audit Memo No. 11. Dated: -09/07/2014

Subject:- Discrepancies in implementation of "My Delhi I Care" Project under Bhagidari Scheme of Delhi Government.

The Office of Deputy Commissioner (North), Kripa Narain Marg Delhi-54, issued sanction Orders for execution of various works in RWAs under "My Delhi I Care" Scheme. During scrutiny of these cases, it has been found that sanction orders were issued subject to completion of certain codal formalities. Some of them are mentioned below:-

1. On receipt of sanction order, the implementing agency will start the process of execution like inviting tenders without waiting for deposition of funds.
2. The award of work & execution will be taken up immediately on receipt of the funds from the DC (Revenue).
3. The Implementing Agency will ensure that the work is completed within 90 days after award of contract.
4. The Implementing Agency will submit final bills, utilization certificate and unspent amount of each scheme within 10 days of completion of the work to enable to settle the accounts.

Five cases have been test checked for ensuring compliance of above terms and conditions as per the following details:-

S. NO.	NAME OF RWA	Total Sanctioned Amount/Dated	Advance Payment/Dated (25% of total)	Final Payment/Dated (Balance 75%)
1	Capital Region, C-Block, Metro Vihar, Phase-II, Holambi Kalan	15,06,500/- 17/01/13	3,76,625/ 17/01/13	11,29,875/- 16/04/13
2	Shivaji Market, RWA, 2358, T-5A, Shivaji Market, Bawana Road, Narela, Delhi.	13,77,000/- 28/03/13	3,44,250/- 28/03/13	10,32,750/- 16/04/13
3	Main Bazar Merchant Association, 147, Narela, Delhi	10,60,000/- 18/03/13	2,65,000/- 18/03/13	7,95,000/- 16/04/13
4	Capital Region for Right to Information Association, B-1126, Holambi Kalan.	10,02,630/- 17/01/13	2,50,658/- 17/01/13	7,51,972/- 16/04/13
5	Indira Vihar, Delhi-110009	9,47,150/- 16/01/13	2,36,787/- 16/01/13	7,10,363/- 31/03/13

Since, a considerable period has been lapsed, therefore, details regarding inviting tenders by Implementing Agency for execution of work after receipt of funds, completion of work within 90 days after of award of contract and submission of final bills, utilization certificates and unspent amount details may be provided to audit for further scrutiny and to ensure that the Administrative Department has fulfilled its own terms and conditions incorporated in the order while issuing sanction for releasing 25% advance payment.

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Further, reference is also invited to instructions endorsed by the Finance Department vide NoF.4(73)/Fin.(Estt-III)/2010-11/dSV/581 dated 08/10/13 regarding Expenditure Management Economy Measures and Rationalization of expenditure which stipulates that:-

- 4.1 as per extant instructions, not more than 33% of the BE may be spent in the last quarter of FY. Besides, the stipulation that during the month of March the expenditure should be limited to 15% of BE
- 4.2 Rush of expenditure on procurement should be avoided during the last quarter of the fiscal year and in particular the last month of the year so as to ensure that all procedures are complied with and there is no infructuous or wasteful expenditure.

On perusal of the Budget Register for the FY 2012-13, it has been found that Rs. 5 crores was allotted in the Head 2053 O(3)(1)(2) Citizen Care for Habitat Fund (Plan) for the year 2012-13. But, the Administrative Department initiated action for utilization of funds only in the month of January-2013 for implementation of scheme, i.e. in the last quarter of FY 2012-13.

A total of Rs.2,44,05,872 (49% approximately)/- were spent during Quarter-4 i.e. last Quarter of FY 2012-13 out of Rs. 5 crores allotted initially and there was unspent balance shown as Rs. 2,55,94,128/- at the end of year. Further, in the month of March-13, sanctions of Rs.1,65,74,306/- were issued (33 % approximately of total BE) which are violation of instructions circulated by Finance Department referred to above. It may also be intimated that as to whether savings of almost 51% of budget under the scheme has been surrendered or utilized elsewhere or not.

Reasons for the above lapses may be elucidated to next Audit.

PARA NO. 03

Page No 11

Ref. Audit Memo No. :05 Dated : 03-07-2014

Subject:- Grant of Increment under R. P. Rule 2008

According to GOI Min. of Finance, OM No. 01-01-2008- /C : dated 29-01-09, in the case of calculation of increment under the revised pay structure, paise should be ignored, but any amount of a rupee should be rounded off to next multiple of 10. During the test check of 6th Pay Commission pay fixation cases, it observed that the annual increment granted to following Officials have been rounded off to next multiple of 10 as per the following details:-

S. No.	Name & Designation of employee	Pay	Increment admissible	Increment Granted	Pay admissible	Pay Granted
1.	2.	3.	4.	5.	6.	7.
1.	Tara Shankar Joshi, (Patwari).	9350/- as on 01-07-06	280/- on 01-07-07	290/- on 01-07-07	9630/-	9640/-
2.	Sh. Jagat Singh (Driver)	6790+1900 on 01-01-06	260/- on 01-07-06	270/- on 01-07-06	8950/-	8960

The amount of increment should be worked out upto date w.e.f. the dates mentioned in col.no.4 above and over payment of pay & allowances in r/o above incumbents should be recovered after due verification of fact and figure under intimation to audit.

All other similar cases should be reviewed and necessary action may be taken.

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PARA No. 13
PARA NO.04

Jasa No-12

Ref. Audit Memo No. 06. Dated:-03/07/2014

Subject:- Pay Fixation

During the test check of the Service Book of the office Dy. Commissioner's Office (North), Kripa Narain Marg Delhi-54, it has been observed that increment granted to Shri Jasbir Singh, Suptd. On 01-07-12 & 01-07-13 is not in order as per the following detail :-

S. No.	Name & Designation of employee	Pay as on	Pay admissible	Pay Granted
1.	Shri Jasbir Singh, Suptd.	01-07-12	14550+4800	14450+4800/-
		01-07-13	15130+4800	15030+4800/-

The benefit of Increment i.e. 01-07-12 granted to officer may be reviewed as per above observation after due verification of fact and figure at the level of HOO under intimation to audit.

PARA NO. 05

Ref. Audit Memo No. 07. Dated:-04/07/2014

Subject:- Pay Fixation case in respect of Sh. Praveen Kumar, UDC.

During the test check of the Service Book of Sh. Praveen Kumar, Grade-III(DASS)/UDC of the office of Dy. Commissioner's Office (North), Kripa Narain Marg Delhi-54, it has been observed that Consequent upon implementation of 6th Central Pay Commission Rules 2008, the Administrative Department while fixing the pay of official w.e.f. 01/01/2006, considered Pay as Rs.4100/- instead of Rs.4000/- as on 01.01.2006 which resulted wrong fixation of pay in the revised pay structure. The irregularity in the pay fixation is illustrated as below:-

Particulars	As per Service Book (In Rs.).	Pay to be fixed as per rules (In Rs.).
1	2	3
Pay in the pre-revised Scale as on 01-01-06	4100/-	4000/-
As per 6 th CPC Pay fixed in PB-2(Rs. 5200-20200 with G. P. Rs. 2400/-) 01-01-2006	7630+2400=10030	7440+2400=9840
01-07-2006	7940+2400=10340	7740+2400=10140
A. I. on 01-07-2007	8250+2400=10650	8050+2400=10450
A. I. on 01-07-2008	8570+2400=10970	8370+2400=10770
A. I. on 01-07-2009	8900+2400=11300	8700+2400=11100
A. I. on 01-07-2010	9240+2400=11640	9040+2400=11440
A. I. on 01-07-2011	9590+2400=11990	9350+2400=11790
A. I. on 01-07-2012	9950+2400=12350	9750+2400=12150
A. I. on 01-07-2013	10320+2400=12720	10120+2400=12520
D.N.I on 01-07-2014		

The pay fixation in respect of Sh. Praveen Kumar, UDC may be reviewed and recovery affected as per the above observations after due verification of fact and figure at the level of HOO under intimation to audit.

All other similar cases should be reviewed and necessary action may be taken accordingly.

PARA No. 06

Ref. Audit Memo No:10 Dated:-08-07-2014

Subject:- Revision in the rates of Family Planning Allowance for adoption of small family norms.

During the test check of Pay bill register of FY 2013-14 of staff member of office of DC(N), it has been found that the Payment of Family Planning allowance for adopting Small family norms has been granted to the Officials of O/o of DC (N) by not abiding the instructions circulated vide office Memorandum No. F. No.7(20)/2008. E.III/(A) Government of India, Ministry of Finance, Department of expenditure New Delhi, dated 24th Sept. 2008 and partial modification of Ministry's O.M. No. 6(39)/98- IC -II dated 6th July 1999 vide which the revised Family planning allowance will be admissible at double the existing amount of the Family planning allowance, subject to a minimum of Rs.210/- per months as indicated in Col No.7 of Annexure to this O.M.

The Family Planning Allowance has been granted to Officials of O/o of DC (N) as per details given below:-

S. No.	Name of the Official (S/Sh./Smt...)	Grade pay	Family Planning Allowance Drawn	Revised Family Planning Allowance w.e.f. 01/09/2008 as per instructions (admissible)
1.	Daya Ram Dubey, Kanungo	2400	125	210
2.	Jai Kishan, Kanungo	2400	125	210
3.	Mir Singh, Kanungo	2400	125	210
4.	B.K. Satyarthi, Kanungo	2000	125	210
5.	Anil Kumar, Patwari	2000	125	210
6.	Ashwani Kumar, Patwari	2000	125	210
7.	Gyanender Rana, Patwari	2000	125 (Upto April-13)	210
8.	D.K. Bansal, Patwari	2000	125	210
9.	Pushplata, Peon	1900	45	210
10.	G.V. Reddy, LDC	1900	300 *	210
11.	T.S. Joshi, Kanungo	2400	125	210
12.	Mukesh Kumar, Patwari	2000	125	210
13.	Subodh Kumar, Patwari	2000	125	210

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Hence, family Planning Allowance may be revised in respect of above officials as per the prevailing instructions with effect from the month following the date of operation or 01/09/2008 whichever is later. Reasons for granting Family Planning Allowance to Sh. Gyanender Rana, Patwar up to April-13 and stopped thereafter may be furnished.

Further, as per entry made in PBR, official Sh. Jai Kishan, Kanungo mentioned at S.No.2 above, suspended w.e.f. 10/04/2013. As per FR 27, GIO (12)(u), if a Government Servant is under suspension, or is on leave, the benefit of FPA would not be given effect to during the period of suspension or leave. Similarly, official Sh. G.V. Reddy, LDC, as mentioned at S.No. 10 above, is drawing Family Planning Allowance @ Rs.300/- p.m. instead of Rs.210/- p.m. which is irregular as per the instructions. Therefore, recovery of an requisite amount may be made in respect of above two officials mentioned at S.No. 2 & 10 above after due verification of facts and figures at the level of HOO under intimation to Audit.

All other similar cases may also be reviewed on the same principle.

PARA NO.07

Ref.Audit Memo No.02. Dated:-03/07/2014

Subject :- Delay in deposition of Govt. money in Govt. Account.

During the test check of Cash book , GAR-06, and challan files maintained by the office of the Dy. Commissioner's Office (North), Kripa Narain Marg Delhi-54, for the audit period, It is observed that there is undue delay in depositing of the government money/ other receipts received by the D.D.O. to the accredited bank of the concerned office The said delay was ranging for more than 20 days. Few examples are given below:-

Sr.No.	TR-05 No. & Date of receipt	Amount (Rs.)	Challan No.	Date of Deposite In Govt. account	Days
1.	707,13-08-12	335470/-	449	26-09-12	43
2.	709,09-08-12	127800/-	457	19-09-12	40
3.	713,13-08-12	260200/-	461	17-08-12	34
4.	717,14-08-12	907700/-	465	13-09-12	29
5.	720,16-08-12	197190/-	466	13-09-12	27
6.	723,17-08-12	96100/-	471	19-09-12	32
7.	727,21-08-12	133655/-	475	26-09-12	35
8.	730,22-08-12	131080/-	477	19-11-12	88
9.	13-02-13	164000/-	745	13-04-13	58
10.	13-02-13	214350/-	744	13-04-13	58
11.	27-02-13	15,28,476/-	770	13-04-13	44
12.	27-02-13	484770/-	771	13-04-13	44
13.	27-02-13	1219075/-	772	13-04-13	44
14.	29-01-14	630355/-	687	13-03-14	42
15.	29-01-14	352166/-	688	13-03-14	42

As per Rule 6 of Receipt & Payment Rules, 1983, "all moneys received by or tendered to Government Offices on account of revenues or receipts or dues of the Government, shall, without undue delay, be paid in full into the accredited bank for inclusion in Government Account.

The reasons of the above lapses may be elucidated to next audit.

PARA NO. 08

Ref. Audit Memo No. 16 Dated : 11-07-14

Subject :- Travelling Allowance Bill in Respect of Sh. Rajanish Kumar Singh, SDM (Alipur).

Consequent upon transfer of Sh. Rajanish Kumar Singh, Additional District Magistrate/Settlement Officer, Union Territory of Lakshadweep, (Collectorate), Kavaratti, to New Delhi, TA advance amounting to Rs. 1 lakh was sanctioned to the officer vide order dated 14/03/2012 with the condition that the officer will submit his TA bill for adjustment of advance within 30 days of joining new station, failing which the entire amount will be recovered in lump sum from the salary bill by the drawing and disbursing officer.

The officer has reached Delhi on 10/04/2012 and TA adjustment bill of Rs. 60,176/- was submitted to PAO by DC Office (N) vide Bill No. 156 dated 10/07/2013 after a gap of more than 01 year. Balance amount of Rs. 39824/- was also deposited by the Officer vide Challan No. 839 dated 29/03/2013 (almost 1 year gap from date of sanction) but stamp of Bank Authorities is not available on the body of Challan which is irregular.

Reasons for the above lapses for delay in adjustment and non-adhering to the instructions mentioned in order dated 14/03/2012, Were not furnished by the department. Hence Reply may be submitted to audit department.

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Handwritten notes: 34, 43, 42, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100

PARA No. 10

Para No 17

Ref.Memo NO. 21 Dated 16/07/2014

PARA NO.10.

Sub: Expenditure incurred on catering arrangement at ITPO during Bhagidari Mela-2011

During the scrutiny of Bill No. 356 dated 30/09/2011 amounting to Rs. 74,73,822/- on catering arrangement at ITPO during Bhagidari Mela-2011 made in favour of Royal Tourism & Caterer, it has been found that the Caterer had submitted two duplicate bills No. 453 & 454 dated 04/07/2011 amounting to Rs. 69,23,702.50/- and Rs.78,04,901/- respectively for providing catering arrangements on the occasions of Bhagidari Mela-2011. The bills have been restricted by the Department for Rs.32,16,123/- (including VAT Rs.3,41,75/- & Service Tax Rs.1,40,782/-) and Rs.42,57,699/-(including VAT Rs.4,52,369/- & Service Tax Rs.1,86,376/-) and passed for payment accordingly after deducting TDS.

Reasons for the payment was made on the basis of duplicate bills were not furnished by the department. Further, the concerned file was not produced before audit party, therefore, it was not ascertained why the bill was restricted to about 50% and payment was made on the basis of duplicate bill. Hence Reply may be submitted to audit department.

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PARA No. 11

DDA No 78

PARA NO.11.

Ref. Memo NO. 19. Dated 16/07/2014

Sub: Expenditure incurred on organizing awareness programme on self defence & rescue in 51 schools.

During the scrutiny of file No.DC(N)/DDMA/DEMEX Awareness/2012-13 regarding DEMEX Awareness Programme, it has been revealed that quotations were called by the Administrative Department from registered NGOs/Organization for Street Play/Self Defence Programme in 51 schools of District North vide Quotation Notice No. F.No.DC(N)/DDMA/2012-13/150 dated 25/10/12. Based on comparative statement prepared by the Department, work was awarded to M/s Kriti Foundation vide order dated 06/11/2012 to organize awareness programme on self defence & rescue in 51 schools with a copy endorsed to DD, Education Department. It has been mentioned in the order dated 06/11/2012 that complete report of the programme be submitted to ADM.

M/s Kriti Foundation submitted Bill dated 02/01/2013 of Rs. 91375/- for making payment. Accordingly, sanction order dated 04/02/2013 was issued by the Department for payment of Rs.91375/-. On further perusal of record, it has been found that report from the concerned schools that awareness programme was conducted in schools not found available in record. Further, report from concerned DD (N/W), Dte. Of Education is also not available in the file.

Complete Report of the programme is not available in the file which is pre-requisite as per order dated 06/11/2012. Despite these shortcomings, the Department had issued sanction order for making payment of requisite amount.

2. There is another proposal in the file for purchase of Flex Board. The Department had invited quotations from the 5 firms even though the estimated value of goods is more than Rs.1,00,000/- The Department had cited Rule 151 of GFR-2005 (Page-7/N) but web based publicity as per limited tender enquiry was not followed as per Quotation Notice dated 27/10/2013.

Reply may be submitted to audit department.

ARA-I

45
2009-17-19

PARA-19
Rs 2085

81
131
29 30

Subject:- Short deduction of Rs. 5820/-- towards UTGEIS

(Audit Memo. No. 07

Date: 07-09-2017)

As per Central Govt. Employee Group Insurance scheme (CGEGIS) / 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 details given below to get the appropriate insurance cover :-

Group to which the employee belongs	Rate of subscription	Amount Of Insurance Cover (In Rs.)
A	Rs. 120/ per month	120000
B	Rs. 60/ per month	60000
C	Rs. 30/ per month	30000

Further the guidelines mentioned therein, the employees are enrolled as members of the Scheme only from 1st January every year. If an employee enters service on or after 2nd January in any year, he is enrolled as a member only from 1st January of the next year. Further on regular promotion of a member to a higher Group after the 1st January in any year, his subscription will be raised only from the 1st January of the next year.

During the test check of pay bill registers for the period 2016-17, it has been observed that the Department has not been deducting the UTGEIS contribution as per the above instructions and thus resulted in short recovery of Rs.5820/- as per detail below:-

Sr. No	Name of the employee (S/ Shri) / designatuion	Group / Gr pay	UTGEIS Contribution		DIFFERENCE TO BE RECOVERED	Period/ Month	Amount Short Deducted TO BE RECOVERED
			DEDUCTED	TO BE DEDUCTED			
1	Jasbir Singh, Tehsildar (transferred)	B/ 4800	30	60	30	01/12 to 08/17	2040
2	Rajwati, Sweeper	C/ 1800	15	30	15	01/11 to 10/16	1050
3	Jai Prakash Baliff	C/ 1800	15	30	15	1/11 to 08/17	1200
4	Om Prakash Baliff (Retired on July 17)	C/ 1800	15	30	15	01/11 to 07/17	Due 1185 Recovery 1140 Pending 45
5	Mahavir Singh Baliff	C/ 1800	15	30	15	09/16 to 10/16	30
6	Vinod Kumar, Baliff	C./ 1800	15	30	15	09/16 to 10/16	30

1.4

	Kishan Lal, Sweper	C/ 1800	15	30	15	09/16 to 10/16	30
8.	Dev Narain Meena Peon	C/ 1800	15	30	15	09/16 to 10/16	30
9..	Rajesh Kumar, Peon	C/ 1800	15	30	15	09/16 to 10/16	30
10.	Prem Wati, Peon	C/ 2000	15	30	15	08/16 to 08/16	195
						Total	5820
							246

(30) (13) (20)

The facts and figures mentioned above may please be confirmed and the recoveries may be made from their salary. It is further advised that the Department may also ensure if recoveries are effective for the earlier period too in terms of a regular promotion of the member.

The other similar cases may also be reviewed if any, and the recoveries be made accordingly under intimation to audit.

ARA-2

Page No- 30

43

Para 20

99 36/c
180
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Sub:- Recovery of DGEHS Subscription of Rs.107500/-

(Audit Memo No-8 Dated: 07-09-2017)

The DGEHS Subscription of the employees were revised w.e.f 01.08.2010 vide GNCTD Order No. F.25 (III)/DGEHS/140/DHS/09/44413-18 dated 20.08.2010 and further the DGEHS subscription of the employees were revised w.e.f 01.02.2017 vide GNCTD Order No. F.25 (III)/DGEHS/140/DHS/09/204078-204243 dated 20.05.2017 due to revision of pay & allowance of Delhi Government employees on account of implementation of recommendation of the Seventh central Pay Commission.

While scrutiny of PBR for the audit period 2014-2017 in r/o DM Office, District North, Ali Pur Delhi, it has been observed that DGEHS Subscription from this office employees have not been recovered as per the revised rates in accordance with the circulars issued as above. As such amount indicated against their names may be recovered after due verification of facts and figure under intimation to audit:-

S NO	Name & Designation	GRADE PAY/ Level	Periods in months	No. of months	Deducted per month as per PBR	To be deducted per month	Amount to be recovered	Net amt recoverable	Remarks
1	Sh. Jasbir Singh, Tehsildar	4800	08/10 to 8/14	49	225	325	4900	4900	Joined on 01-10-12. But the calculation was done as LPC. Thereafter deduction is in order
2	Sh. Rakesh Kumar Singh- Gr-II Steno	4200 4600 Level-7	08/10 to 6/11 07/11 to 1/17 02/17 to 8/17	11 67 07	125 125 125	225 325 650	1100 13400 3675	18175	Joined on 01-11-12. But the calculation was done as LPC. (now transferred)
3	Sh. Ravi Kumar Gr-II Steno	4600	08/10 to 1/16	66	225	325	6600	6600	w.e.f 2/16 deduction is in order
4	Sh. Brij Mohan Gr-II Steno	4600	08/10 to 1/16	64	225	325	6400	6400	Deduction 11/14- & 12/14 is in order. Deduction is in order w.e.f. 2/16.
5	Sh. Jaswant Singh Driver	4200 Level-6	08/10 to 6/14 01/15 only	48	125	225	4800	4800	July 2014 deduction is in order except for 1/15

Items 3 and 4 settled -
40
Sw. A.O.

Due 6600
Recover 3200
Pending 3200

de
3300

de
3200

42

7250
3625
3625
25

	Sh. Om Parkash Baliff	1800 Level-1	08/10 to 1/17 02/17 to 8/17	78 07	50 50	125 250	5850 1400	D R P 7250 3625 3625				
7	Sh. Sandeep Sehrawat Asstt. Programmer	4600 Level-7	08/10 to 9/14 02/17 to 8/17	50 07		225 325	325 650		5000 2275	7275	Deduction w.e.f 10/14 to 01/17 is in order. Now trsf.	
8	Sh. Arifullah Khan, UDC	4200 Level-6	07/11 to 1/17 02/17 to 8/17	67 07	125 125	225 450	6700 2275			8975	Official transferred on 12/15 Gr- Pay granted from 2800/ to 4200/- w.e.f 22-06-11	
9	Sh. Gajender Singh, Stat. Asstt..	4600 Level 7	09/15 to 1/16 02/17 to 8/17	5 7		225 325	325 650		500 2275	2775	Deduction from 2/16 to 1/17 is in order. Gr-pay granted 4600/ w.ef. 09/15 (Now trsf.	
10	Sh. Tej Ram Naib Tehsildarr-II	4600 Level-7	08/10 to 1/16 02/17 to 8/17	66 7		225 325	325 650		6600 2275	8875	Deduction from 2/16 to 1/17 is in order. Now transferred	
11	Sh. Anil Kumarr Naib Tehsildar	4600	07/11 to 1/16	55		225	325		5500	D R P 5500 2750 2750	Deduction from 2/16 to 1/17 is in order	
			Name no 11 and 12 called									
12	Sh. Rakesh Kumar Naib Tehsildar	4600	08/10 to 2/16	67	4	225	325		6700	6700	Deduction from 3/16 to 1/17 is in order.	
13	Sh. Amit Satija DM	6600 Level 11	02/17 to 5/17	4		325	650		1300	1300	Trsf. on 23-06-17	
14	Sh. Manoj Kumar, H/C	4600	1/17 only	1		225	325		100	100	Promoted on 1/17	
15	Sh. Rajesh Kumar UDC	4200	08/10 to 1/17 02/17 to 8/17	78 7		125 125	225 450		7800 2275	10075 2400 3675	x	
16	Sh. Parveen Kumar AAO	4200 4800	08/10 to 7/16 8/16 to 10/16	72 3		125 125	225 325		7200 600	7800 3300 4450	Deduction from 11/16 is in order	
									Total	107500	107500	22075

Hence, recovery of Rs. 107500/- may be made from the above incumbent after due verification of facts and figures at the level of HOO/DDO. All other similar cases may also be reviewed on the basis of above observations.

4 Nos of items settled with recovery of Rs. 15950
 Balance items with pending recovery of Rs. 82500
 Rs. 69475
 Rs. 72825

Total = 88775
 net 85425

PARA-5

Subject:

Para-2
Irregular Family Planning Allowance to Shri Rajendra Kumar Sharma, S O – Recovery of Rs.16,720/- regarding (Audit Memo No.14 Dated: 08-09-2017)

During test check of P.B.R, it has been observed that:-

- (i) While working as UDC Shri R. K. Sharma, S.O. had been granted Family Planning Allowance (FPA) @ Rs. 30/-per month w.e.f 01.05.94. The corresponding rate of the said allowance under R.P. Rule 2008 is Rs.210/-. However, as per LPC issued from the office of Dir. Of Economics and Statistics, Vikas Bhawan-II, Civil Lines, Delhi-110054 to the office of DC (North), he has been drawing the FPA @ Rs.400/- corresponding to the Grade Pay Rs.4200/- of Gr: I DASS which is irregular.
- (ii) As per order no. F.No.7(20)/2008-E.III(A) dated 24th September, 2008 issued from Govt. of India, Ministry of Finance (Department of Expenditure), the allowance will be related to the Grade Pay corresponding to the post against which the employee concerned had initially earned or will earn the Family Planning Allowance. However, all other terms and conditions governing the grant of Family Planning Allowance shall remain unchanged. As such the FPA is to be granted w.r.t. the pay scale in which one had initially been granted FPA. Subsequent promotions will not change the rate of FPA.
- (iii) On the basis of the said LPC issued from the office of Dir. Of Economics and Statistics, he has been drawing FPA @ Rs. 400/- till date.

The overpaid amount from 01-09-2008 to 31-12-2015 @ Rs.190/- per month works out to Rs.16,720/-

Hence, recovery of Rs. 16,720/- may be made from the above incumbent after due verification of facts and figures at the level of HOO/DDO. All other similar cases may also be reviewed on the basis of above observations.

PARA-6

Sub: Recovery of Rs.21628/- towards over reimbursement of Medical claim during the financial years 2014-15 to 2016-17.

(Audit Memo. No.15 Dated: 11-09-2017)

During the test check of the medical reimbursement claimed by the staff of the District Magistrate, District North, Delhi-110036 for the period 2014-17, it has been noticed that school has overpaid the reimbursement amount to some of the officials. As such amount indicated against their names may be recovered after due verification under intimation to audit:-

S.No.	Name of the officials/ Designation	Treatment taken/ (Name of Hospital)	Amount reimbursed	Amount admissible	Amount overpaid	Remarks
1.	Sh. Sanjeev Kumar, Patwari	Cardiology St. Stephen's hospital	80000/- (Package Rate)	72000/-	8000/-	Not deducted Less 10% in general category
2.	Sh. Sandeep Sharawat, Assistant Programmer	Left Ectopic Pregnancy St. Shoham Hospital	18870/-	13800/-	5070/-	CGHS Code 618
3.	Sh. Gulshan Kumar, SR	Medanta, the medicity	10328/-	10033/-	295/-	Thermometer digital not admissible.
4.	Sh. Jagat Singh, Driver	Lotus Hospital & maternity Centre	8839/-	6876/-	1963	Nursing and medical care not admissible for Rs.1050/- during in patient + lab test restricted CBC-135 MP ANTIGEN-102 ETC.
5.	Sh. Suresh Chand Meena, LDC	Shri Hospital	7500/-	6750/-	750	Not deducted Less 10% in general category
7.	Shri Kaushal Kumar Rajput, SO	Kapoor Medical Centre	17463/-	16963/-	500/-	Birth vaccination not admissible
8.	Sh. Vijay Kumar, LDC	Narang Eye Institute	56791/-	51741/-	5050/-	Cost of Hydrophobic Foldable IOL restricted to Rs.5000/- Details not provided for Rs.4250/-
					21628/-	

Hence, recovery of Rs. 21628/- may be made from the above incumbent after due verification of facts and figures at the level of HOD/DDO.

All other similar cases may also be reviewed on the basis of above observations.

PARA-7

Subject: Recovery of Rs.1,53,156/- on account of short deduction of License Fees & Water Charges.

(Audit Memo No.16

Dated: 12-09-2017)

The rates of license fee and water charges for the various types of the Govt. of NCT of Delhi Residential (General Pool) Accommodation have been revised w.e.f 01-07-2012 and 01-07-2013 vide Order No. F.4 (1)/Misc/PWD/Allot/2004/8496-8500 dated 27/07/2012 and F.4 (1)/Misc/PWD&H/A-11/2004/2779-2765 dated 10-03-2014 issued by AHC (PWD), Deptt. & Housing, GNCT of Delhi.

During test check of the Pay Bill Registers for the 2014-15 to 2016-7 it has been observed that the office has not revised the License Fees and water charges in respect of government accommodation allotted to the staff. Hence there is a short deduction of License Fees to the tune of Rs.153156/-

The details of recoveries to be made from the officer/official are given as under:-

1.

Name of the Officer/Official		Sh. Rajnish Kumar Singh								
Designation		SDM								
Qtr type & Locality Qtr No.		IV Greater Kailash-1/21								
Period w.e.f.	License Fees & Water Charges									Net amount recoverable
	Being deducted		Should have been deducted		Short deducted		Balance to be recovered			
	License Fee @	Water Charges @	License Fee@	Water Charges @	License Fee@	Water Charges@	License Fee@	Water Charges@		
7/13 to 8/17	420	0	500	315	80	315	@80/ for 50 months =4000	@ 315 for 50 months =15750	19750	

2. 1

Name of the Officer/Official		Shri K.R Meena ✓								
Designation		SO ✓								
Qtr type & Locality Qtr No.		III Model Town F-11 Satted.								
Period w.e.f.	License Fees & Water Charges									Net amount recoverable
	Being deducted		Should have been deducted		Short deducted		Balance to be recovered			
	License Fee @	Water Charges @	License Fee@	Water Charges @	License Fee@	Water Charges@	License Fee@	Water Charges@		
7/13 to 8/17	310	0	370	236	60	370	@60/ for 50 months =3000	@ 236 for 50 months =11800	14800	

3. 2

Name of the Officer/Official		Shri Arifullah								
Designation		UDC								
Qtr type & Locality Qtr No.		II Fimar pur 478								
Period w.e.f.	License Fees & Water Charges									Net amount recoverable
	Being deducted		Should have been deducted		Short deducted		Balance to be recovered			
	License Fee @	Water Charges @	License Fee@	Water Charges @	License Fee@	Water Charges@	License Fee@	Water Charges@		
7/13 to 8/17	260	0	245	196	0	196	0	@ 196 for 50 months =9800	9800	

34

20 27/ 120 18

4 (2)

Name of the Officer/Official		Rajwati ✓							
Designation		Sweeper							
Qtr type & Locality Qtr No.		I Gulabi Bagh 521							
Period w.e.f.	License Fees & Water Charges						Net amount recoverable		
	Being deducted		Should have been deducted		Short deducted			Balance to be recovered	
	License Fee @	Water Charges @	License Fee@	Water Charges @	License Fee@	Water Charges@		License Fee@	Water Charges@
7/13 to 3/17	115	157	135	157	20	0	20x50=1000		1000 ✓

— Settled —

5

Name of the Officer/Official		Dey Narain Meena ✓							
Designation		Peon							
Qtr type & Locality Qtr No.		I Gulabi Bagh 591							
Period w.e.f.	License Fees & Water Charges						Net amount recoverable		
	Being deducted		Should have been deducted		Short deducted			Balance to be recovered	
	License Fee @	Water Charges @	License Fee@	Water Charges @	License Fee@	Water Charges@		License Fee@	Water Charges@
7/13 to 8/17	115	157	135	157	20	0	20x50=1000		1000 ✓

6

Name of the Officer/Official		Kamla Devi Peon ✓							
Designation		Peon							
Qtr type & Locality Qtr No.		I Gulabi Bagh 796							
Period w.e.f.	License Fees & Water Charges						Net amount recoverable		
	Being deducted		Should have been deducted		Short deducted			Balance to be recovered	
	License Fee @	Water Charges	License Fee@	Water Charges @	License Fee@	Water Charges @		License Fee@	Water Charges@
7/13 to 9/17	115	157	135	157	20	0	20x50=1000		1000 ✓

7

Name of the Officer/Official		Kailash Chand							
Designation		Sr.A.O.							
Qtr type & Locality Qtr No.		I/Model TownA-8							
Period w.e.f.	License Fees & Water Charges						Net amount recoverable		
	Being deducted		Should have been deducted		Short deducted			Balance to be recovered	
	License Fee @	Water Charges @	License Fee@	Water Charges @	License Fee@	Water Charges@		License Fee@	Water Charges@
7/12 to 8/17	500	0	500	315	0	315		315x62=19530	19530 ✓

8

Name of the Officer/Official		Anil Kumar							
Designation		Patwari							
Qtr type & Locality Qtr No.		II Sindhora Khurd1734							
Period w.e.f.	License Fees & Water Charges						Net amount recoverable		
	Being deducted		Should have been deducted		Short deducted			Balance to be recovered	
	License Fee @	Water Charges @	License Fee@	Water Charges @	License Fee@	Water Charges@		License Fee@	Water Charges@
7/13 to 8/17	205	196	245	196	10	0	40x50=2000	0	2000 ✓

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17

5

Name of the Officer/Official		Daya Ram							
Designation		Kanungo							
Qtr type & Locality Qtr No.		II Timarpur,462							
Period w.e.f.	License Fees & Water Charges						Balance to be recovered	Net amount recoverable	
	Being deducted		Should have been deducted		Short deducted				
	License Fee @	Water Charges @	License Fee@	Water Charges @	License Fee@	Water Charges @			
7/13 to 8/17	205	196	245	196	40	0	40x50=2000	0	2000

6

Name of the Officer/Official		Sh. T.S.Joshi							
Designation		Kanungo							
Qtr type & Locality Qtr No.		II Gulabi Bagh A							
Period w.e.f.	License Fees & Water Charges						Balance to be recovered	Net amount recoverable	
	Being deducted		Should have been deducted		Short deducted				
	License Fee @	Water Charges @	License Fee@	Water Charges @	License Fee@	Water Charges @			
7/13 to 8/17	205	196	245	196	40	0	40x50=2000	0	-2000

7

11

5

Name of the Officer/Official		Sh. Vipra Anand							
Designation		LDC							
Qtr type & Locality Qtr No.		II Nimri Colony 243							
Period w.e.f.	License Fees & Water Charges						Balance to be recovered	Net amount recoverable	
	Being deducted		Should have been deducted		Short deducted				
	License Fee @	Water Charges @	License Fee@	Water Charges @	License Fee@	Water Charges @			
7/13 to 8/17	260	196	310	196	50	0	50x50=2500	0	2500

Settled

12

Name of the Officer/Official		Dhanjay Kumar Azad							
Designation		LDC							
Qtr type & Locality Qtr No.		II Gulabi Bagh A-42							
Period w.e.f.	License Fees & Water Charges						Balance to be recovered	Net amount recoverable	
	Being deducted		Should have been deducted		Short deducted				
	License Fee @	Water Charges @	License Fee@	Water Charges @	License Fee@	Water Charges @			
7/13 to 8/17	205	236	245	196	40	0	40x50=2000	0	2000

13

8

Name of the Officer/Official		Md Iqbal Alam							
Designation		LDC							
Qtr type & Locality Qtr No.		II Shashtra Campus 8							
Period w.e.f.	License Fees & Water Charges						Balance to be recovered	Net amount recoverable	
	Being deducted		Should have been deducted		Short deducted				
	License Fee @	Water Charges @	License Fee@	Water Charges @	License Fee@	Water Charges @			
7/13 to 8/17	205	0	245	196	40	196	40x50=2000	196x50=9800	11800

15

(6) 32 (18) 25/C (72)

118 (16)

4.		Name of the Officer/Official		Sh. Gufab Singh		Designation		Sr. AO	
Qtr type & Locality		Qtr No.		IV Paschim Vihar 32					
Period w.e.f.	Being deducted		Should have been deducted		Short deducted		Balance to be recovered		Net amount recoverable
	License Fee @	Water Charges @	License Fee @	Water Charges @	License Fee @	Water Charges @	License Fee @	Water Charges @	
7/12 to 8/17	1065	0	1065	315	0	315	0	315x62=19530	19530

Settled

9

15.

Name of the Officer/Official		Ms. Nitika Pawar		Designation		SDM			
Qtr type & Locality		Qtr No.		IV 33, Rajpur Road 4					
Period w.e.f.	Being deducted		Should have been deducted		Short deducted		Balance to be recovered		Net amount recoverable
	License Fee @	Water Charges @	License Fee @	Water Charges @	License Fee @	Water Charges @	License Fee @	Water Charges @	
10/14 to 8/17	500	0	625	315	125	315	125x35=4375	315x35=11025	15400

16

7

Name of the Officer/Official		Ajaz Ahmed		Designation		SR			
Qtr type & Locality		Qtr No.		III Transit Hostel B-6					
Period w.e.f.	Being deducted		Should have been deducted		Short deducted		Balance to be recovered		Net amount recoverable
	License Fee @	Water Charges @	License Fee @	Water Charges @	License Fee @	Water Charges @	License Fee @	Water Charges @	
7/12 to 6/13	198	30	400	236	202	206	12x202=2424	62x206=12772	29046
7/13 to 8/17	198	30	475	236	277	206	50x277=13850		

Settled

Recovery of Rs 1,53,156/- may be effected from the concerned officers/official after due verification of facts and figure and deposited in government account under intimation to Audit. Similar cases if any, may also be reviewed and recovery if any, may be also be made.

Above 7 items of para settled including recoveries of Rs. 68876- on the basis of replies submitted by the DDO and compliance verified by audit.

Bal Recovery = 84280 with total

9 items pending

47 Sr AO

PARA-09

94

Rano Kala

30

15

116

23

14

21

Sub: - Irregular payment of Cash assistance to J & K Migrants amounting to Rs.- 4,30,000/-

(Audit Memo No.20

Dated: 12-09-2017)

1. During the test check of File no. 10(91)/Misc. G & K Migrants, DC(North)/2013/Pr. File (Computer no. 090323293) for J&K Migrants Case in r/o Smt. Rashi Kaul . Smt. Rashi had intimated that her husband Sh. Satish Kumar Kaul had expired on 06-06-2014 and requested this office for change of Head of family to herself in place of Sh. Satish Kumar Kaul as his wife. As per office record Late. Sh. Satish Kumar was registered J & K Migrants vide card no. 11578 was getting AMR from district North for the following for registered members. Satish Kumar Kaul, self, Smt. Veena Kaul, Sister, Smt. Sudesh Kaul, sister and Sh. Vijay Kaul Brother. As per guidelines for addition and deletion of names in the registration card of J & K Migrants issued by Revenue Department, Govt. of NCT of Delhi vide UO no. F.1(29)/NC/J&K/Relief/06/1616-1624 dated 21-06-2007 wherein mentioned that addition/deletion of names is to be made in registration cards of all the migrants whether they are drawing AMR or not with the condition that the addition is only for education purpose and not for any financial purpose. Further, the SDM (HQ)/District North vide letter no. F.10(91)/Misc.J&K Migrant/DC(N)/2013/2574 dated 28-04-2015 wherein it has been mentioned that addition/deletion could not be made in the J&K Migrant Card, as it would affect payment of AMR to a whole family and thus would deprive the originally registered members from all benefits in future. On the basis of this fact the request for change of head of family in place of her husband after death and payment of relief could not be acceded to. It has been observed by the audit despite the guidelines issued and the instruction of SDM (HQ), the department has added the new members in the registration certificate vide registration no. 11578 as Smt. Rashi Kaul as wife the deceased, Ms Jyotsna, the daughter, Ms Simran as daughter. This resulted the irregular payment of Rs.2,55,000/- w.e.f. November 2014 to August 2017 @ 2500x3 per month.

2. Further, during the test check of File no.F.3/relief/ J&K/DC(North)/2014-15/Pr File for J&K Migrants, Sh. Vinod Kala registered as registration no. 14398 dated 26-11-1990 initially at the time registration declared the following members as Vinod Kala, self, Smt. Asha Kala, mother, Ms. Rinku Kala, sister and Sh Sahil Kala as brother. As per master register of J&K migrant shown the following members as Vinod Kala, self, Rano Kala as wife, Master Chyank Kala as son, Smt Asha Kala as mother. But on 15-10-2014 . It has been observed by audit that two names has been added and two names has been deleted which irregular. This resulted the irregular payment of Rs.1,75,000/- w.e.f. October 2014 to August 2017 @ 2500x2 per month.

The department may take necessary steps to do the needful and may be shown to next audit.

PARA NO. 11

PARA-23

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Sub: Irregular payment observed in LTC Claims amounting to Rs.2368/-
(Audit Memo No.23 Dated: 13-09-2017)

Test check of record of LTC claim of DM Office, District North, Alipur, Delhi, revealed that excess payment have been made to the officers /officials working in the Department. The department has made excess payment in respect of following cases:-

S.N o.	Name of officer/official & Dsg.	Amount of admissible	Amount of LTC paid	Excess amount to be recovered	Bill no. / Dated	Remarks
1	Sh. Parveen Kumar UDC	71728	72912/-	1184	236/27-06-2014	<p>Special services not admissible. The Official had claimed Rs. 9191/- per person from one side. Both side fare comes Rs. Rs. 18,382/- per persons. Total Claim for four persons = Rs. 73528/-</p> <p>The Department had restricted an amount of Rs. 9114/- per person and total Amount passed = 72,912/- vide bill no. 236 dated 27.06.2014</p> <p>Department had restricted Rs. 77/- per ticket from Special Service. The IndiGo Airlines charged Rs. 225/- for Special Service. Balance Amount = 225-77=148/- per person for one side. Difference Amount Comes Rs. 148x4x2=1184</p>

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Said 10/11/17

	Sh. T.S. Joshi Kanungo	71728	72912/-	1184	235/ 2014	27-06- Special services not admissible. The Official had claimed Rs. 9191/- per person from one side. Both side fare comes Rs. Rs. 18,382/- per persons. Total Claim for four persons= Rs. 73528/- The department had restricted an amount of Rs. 9114/- per person --and total Amount passed =72,912/- The Department had restricted Rs. 77/- per ticket from Special Service. The IndiGo Airlines charged -- Rs. 225/- for Special Service. Balance Amount = 225-77=148/- per person for one side. Difference Amount Comes Rs. 148x4x2=1184
Total				2368		

In view of above the recovery amounting to Rs.2368/- may be recovered from concern officials after due verification of facts and figure and be deposited in Government Account under intimation to Audit. Similar cases, if any, may also be reviewed and recovery if any, may be also be made.

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PARA NO. 12

Sub: Recovery of Rs. 25,922/- from Officers/Officials towards Income Tax
(Audit Memo. No.24 Dated: 13-09-2017)

During the test-check of Income Tax Calculation sheets and PBRs for the audit period 2014-17, the Income Tax has not deducted in the following cases: . As such audit has re-computed the Income Tax.

Revised Income Tax calculation for FY 2016-2017 (AY 2017-18) is as under:-
Sh. Rakesh Kumar, Naib Tehsildar,

FY 2014-15 (AY 2015-16)	As per Form - 16(Rs.)	Correct Calculation(Rs.)
Gross Income	882955	882955
Less Transport Allowance	(-)19200	(-)19200
HRA Exemption	(-)71803	(-)67248
Net Gross Income	791952	796507
Deduction admissible on saving under 80C	(-)149410	(-)149410
Less rebate on DGEHS 80 (D)	(-)3900	(-)3900
NPS Govt. Contribution 80CCD (2)	(-)66061	(-)66061
Less deduction 100% under 80 - G	(-)4000	(-)0
Total taxable Income rounded off	568580(rounded off)	577140(rounded off)
Tax due	38716	40428
E. Cess @ 3%	1161	1213
Net tax payable	39877	41641
Tax Deducted at Source	39877	39877
Short Recovery	Nil	1764
Tax refundable/outstanding	Nil	1764

Salary :-Basic Pay -636800+ DA- 10720= 647520 Rent Paid = Rs. 11,000/ Per month=1,32,000/-
10% on Salary= 64752/- HRA = 132000/- - 64752= 67248

Sh. Anil Kumar, Naib Tehsildar,

FY 2014-15 (AY 2015-16)	As per Form - 16	Correct Calculation
Gross Income	746562	746562
Less Transport Allowance	(-)19200	(-)19200
HRA Exemption	(-)68950	(-)0*
Net Gross Income	658412	727362
Deduction admissible on saving under 80C	(-)150000	(-)150000
Less rebate on DGEHS 80 (D)	(-)3900	(-)3900
Total taxable Income rounded off	504510(rounded off)	573460(rounded off)
Tax due	25902	39692
E. Cess @ 3%	777	1191
Net tax payable	26679	40883
Tax Deducted at Source	26679	14204
Short Recovery	Nil	14204

*The official is paying rent to his spouse who is dependent on him.

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Sh. Sanjay Gupta, UDC

FY 2015-16 (AY 2016-17)	As per Form - 16		Correct Calculation
		Rs.	Rs.
Gross Income		571300	580487*
Less Transport Allowance		(-)19200	(-)19200
HRA Exemption		-	561287
Net Gross Income		552100	(-)150000
Deduction admissible on saving under 80C		(-)150000	
Less rebate on DGEHS 80 (D)		-	
NPS Govt. Contribution 80CCD (2)		-	
Less deduction 100% under 80 - G		-	411290 (rounded off)
Total taxable Income rounded off		402100 (rounded off)	14129
Tax due		13210	424
E. Cess @ 3%		396	14553
Net tax payable		13606	13606
Tax Deducted at Source		13606	947
Short Recovery		Nil	

- Leave encashment amounting to Rs.9187/- added.

Smt. Bhagwati Taneja, Sr. PA

FY 2015-16 (AY 2016-17)	As per Form - 16		Correct Calculation
		Rs.	Rs.
Gross Income		893580	911408*
Less Transport Allowance		(-)19200	(-)19200
HRA Exemption		-	892208
Net Gross Income		874380	(-)150000
Deduction admissible on saving under 80C		(-)150000	
Less deduction 100% under 80 - G		-	742210 (rounded off)
Total taxable Income rounded off		724380 (rounded off)	73442
Tax due		69876	2203
E. Cess @ 3%		2096	75645
Net tax payable		71972	72282
Tax Deducted at Source		72282	3363
Short Recovery		Nil	

- Leave encashment amounting to Rs.17828/- added.

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Smt. Anil Kumar, Naib Tehsildar

FY 2015-16 (AY 2016-17)	As per Form - 16	Correct Calculation
	Rs.	Rs.
Gross Income	631050	631050
Less Transport Allowance	(-)19200	(-)19200
HRA Exemption	(-)54798	(-)0*
Net Gross Income	557052	611850
Deduction admissible on saving under 80C	(-)150000	(-)150000
Less rebate on DGEHS 80 (D)	(-)2800	(-)2800
NPS Govt. Contribution 80CCD (2)	-	-
Less deduction 100% under 80 - G	-	-
Total taxable Income rounded off	404250 (rounded off)	459050 (rounded off)
Tax due	13425	18905
E. Cess @ 3%	403	567
Net tax payable	13828	19472
Tax Deducted at Source	13828	13828
Short Recovery	Nil	5644

*The official is paying rent to his spouse who is dependent on him.

Hence, recovery of Rs.25,922/- may be made from the above Officers/Officials after due verification of facts and figures under intimation to audit.

Similar cases may also be reviewed under intimation to audit.

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PARA NO.13

A. Sub: Irregular payment of Rs.331223/- on a/c hiring of vehicles
(Audit Memo No.-28 Dated: - 14-09-2017)

During the scrutiny of File No.F2 (26)/CTB/DC-N/2015-16 for hiring of vehicle It has been observed that the department has sent a proposal to Finance department for taking their concurrence for the following.

1. To continue hiring four (04) Non-AC vehicles w.e.f 01-04-2016 to 31-03-2017.
2. Approval for hiring one (01) additional Non-AC vehicle for general pool up to 31-03-2017 as the existing vehicle is not sufficient to cater to all the miscellaneous requirement of the office.

The file was returned from the department of Finance without U.O no. and approval of the Principal Secretary. However, the department has released payment to the contractor amounting to Rs.331223/- w.e.f 01-04-2016 to 31-03-2017 which is irregular. Details of bills paid are given below:-

S.No.	Bill No. & dated	Month	Agency	Amount paid
1	84/23-08-2016	4/16	M/s A 2 Z Services	34800
2	85/23.08.16	5/16	M/s A 2 Z Services	34970
3	86/23.08.16	6/16	M/s A 2 Z Services	18020
4	Not Submitted	7/16	-----	0
5	94/01.09.16	8/16	M/s A 2 Z Services	34980
6	Not Submitted	9/16	-----	0
7	309/08.11.16	10/16	M/s Bhimeshwari Travels	34863
8	344/07.12.16	11/16	M/s Bhimeshwari Travels	34713
9	376/09-01-2017	12/16	-do-	34510
10	414/13-02-2017	01/07	-do-	34836
11	440/04-03-20107	02/07	-do-	34615
12	482/03-04-2017	03/17	-do-	34916
				331223

The department to take necessary steps to do the needful and regularized the expenditure from the Finance Department and compliance may be shown to next audit.

B. Sub: Irregularities/ Lapses observed in award of work for Sanitation /House Keeping
(Audit Memo No.-29 Dated: - 14-09-2017)

During the scrutiny of File No.F2(39)/CTB/DC-N/2015-16 for award of work of sanitation/Housekeeping, the Approvals of competent authority/ Finance department for deployment of number of persons to be engaged on outsourced basis have not been found in the file. The department is requested to take necessary steps to do the needful and regularized the expenditure from the Finance Department, if not taken approval of number of

PART-II
CURRENT REPORT
2017-2018

Para No1-Recovery of wrong Pay fixation of Smt. Giri Raj.HC amounting to Rs. 103284/-
(Memo No.10 dated 27.09.2018)

As per Office Memorandum No.35034/3/2008-Estt.(D) dated 19.05/2009, after availing financial up gradation under MACPS, if the Government servant gets his regular promotion in the hierarchy of his cadre, he will only be granted the difference of grade pay between MACP and Promotion. No additional increment will be granted at this stage.

During the test check of records of DC (North) office, it has been observed that this office was granted one additional increment at the promotion of Head Clerk, before promotion the official was already granted MACP benefit at the post of UDC/Gr-II. Details as under:-

S.N o.	Particulars	Pay fixed by Department	Pay fixed by Audit
1	Pay as on 23.06.2011 in the scale 5200-20200+GP2800	11170+2800	11170+2800
2	Pay fixed as on 24.06.2011 as promotion Grade II in the Pay scale 9300-34800+GP4600	11170+4600	11170+4600
	Pay as on 01.07.2011 after granting annual Increment	12030+4600	11590+4600
3	Pay as 01.07.2012	12530+4600	12080+4600
4	Pay as 01.07.2013	13050+4600	12580+4600
5	Pay as 01.07.2014	13580+4600	13100+4600
	Pay as on 11.10.2014 after granting IIIrd MACP in the pay scale 9300-34800+GP4800	14130+4800	13640+4800
6	Pay as 01.07.2015	14700+4800	14200+4800
7	Pay fixed as on 01.01.2016 in the 7 th CPC at pay Matrix Level 8	50500	49000
8	Pay as on 01.07.2016	52000	50500
9	Pay as on 01.07.2017	53600	52000
10	Pay as on 01.07.2018	55200	53600

The calculation has shown in the Annexure "A"

Necessary recovery amounting to Rs 103284 /- may be recovered from the concerned Officers/officials after due verification of records. After June-2018 the recovery of above official may be calculated own level. Other similar cases may also be reviewed at your own level.

ANNEXURE-I TO MEMO NO.10 dated 27.09.2018

Recovery statement in R/o Girja Yadav HC/ASO

Period	DUE						DRAWN						Differenc e(15-8)
	B.P.	GP	Pay (BP+GP)(2+3)	D.A. (4*DA%)	H.R.A. (4*30%)	Total (4+5+6+7)	B.P.	GP	Pay (BP+GP) (9+10)	D.A. (11*DA %)	H.R.A. (11*30 %)	Total (11+12+13+ 14)	
1	2	3	4	5	6	8	9	10	11	12	13	15	16
Jul-11	11590	4600	16190	9390	4857	30437	12030	4600	16630	9645	4989	31264	827
Aug-11	11590	4600	16190	9390	4857	30437	12030	4600	16630	9645	4989	31264	827
Sep-11	11590	4600	16190	9390	4857	30437	12030	4600	16630	9645	4989	31264	827
Oct-11	11590	4600	16190	9390	4857	30437	12030	4600	16630	9645	4989	31264	827
Nov-11	11590	4600	16190	9390	4857	30437	12030	4600	16630	9645	4989	31264	827
Dec-11	11590	4600	16190	9390	4857	30437	12030	4600	16630	9645	4989	31264	827
Jan-12	11590	4600	16190	10524	4857	31571	12030	4600	16630	10810	4989	32429	858
Feb-12	11590	4600	16190	10524	4857	31571	12030	4600	16630	10810	4989	32429	858
Mar-12	11590	4600	16190	10524	4857	31571	12030	4600	16630	10810	4989	32429	858
Apr-12	11590	4600	16190	10524	4857	31571	12030	4600	16630	10810	4989	32429	858
May-12	11590	4600	16190	10524	4857	31571	12030	4600	16630	10810	4989	32429	858
Jun-12	11590	4600	16190	10524	4857	31571	12030	4600	16630	10810	4989	32429	858
Jul-12	12080	4600	16680	12010	5004	33694	12530	4600	17130	12334	5139	34603	909
Aug-12	12080	4600	16680	12010	5004	33694	12530	4600	17130	12334	5139	34603	909
Sep-12	12080	4600	16680	12010	5004	33694	12530	4600	17130	12334	5139	34603	909
Oct-12	12080	4600	16680	12010	5004	33694	12530	4600	17130	12334	5139	34603	909
Nov-12	12080	4600	16680	12010	5004	33694	12530	4600	17130	12334	5139	34603	909
Dec-12	12080	4600	16680	12010	5004	33694	12530	4600	17130	12334	5139	34603	909
Jan-13	12080	4600	16680	13344	5004	35028	12530	4600	17130	13704	5139	35973	945
Feb-13	12080	4600	16680	13344	5004	35028	12530	4600	17130	13704	5139	35973	945
Mar-13	12080	4600	16680	13344	5004	35028	12530	4600	17130	13704	5139	35973	945
Apr-13	12080	4600	16680	13344	5004	35028	12530	4600	17130	13704	5139	35973	945
May-13	12080	4600	16680	13344	5004	35028	12530	4600	17130	13704	5139	35973	945
Jun-13	12080	4600	16680	13344	5004	35028	12530	4600	17130	13704	5139	35973	945
Jul-13	12580	4600	17180	15462	5154	37796	13050	4600	17650	15885	5295	38830	1034
Aug-13	12580	4600	17180	15462	5154	37796	13050	4600	17650	15885	5295	38830	1034
Sep-13	12580	4600	17180	15462	5154	37796	13050	4600	17650	15885	5295	38830	1034
Oct-13	12580	4600	17180	15462	5154	37796	13050	4600	17650	15885	5295	38830	1034
Nov-13	12580	4600	17180	15462	5154	37796	13050	4600	17650	15885	5295	38830	1034
Dec-13	12580	4600	17180	17180	5154	39514	13050	4600	17650	17650	5295	40595	1081
Jan-14	12580	4600	17180	17180	5154	39514	13050	4600	17650	17650	5295	40595	1081
Feb-14	12580	4600	17180	17180	5154	39514	13050	4600	17650	17650	5295	40595	1081
Mar-14	12580	4600	17180	17180	5154	39514	13050	4600	17650	17650	5295	40595	1081
Apr-14	12580	4600	17180	17180	5154	39514	13050	4600	17650	17650	5295	40595	1081
May-14	12580	4600	17180	17180	5154	39514	13050	4600	17650	17650	5295	40595	1081
Jun-14	12580	4600	17180	17180	5154	39514	13050	4600	17650	17650	5295	40595	1081
Jul-14	13100	4600	17700	18939	5310	41949	13580	4600	18180	19453	5454	43087	1138
Aug-14	13100	4600	17700	18939	5310	41949	13580	4600	18180	19453	5454	43087	1138
Sep-14	13100	4600	17700	18939	5310	41949	13580	4600	18180	19453	5454	43087	1138
0.10.2014	4226	1484	5710	6109	1713	13532	4381	1484	5865	6275	1759	13899	367
11.10.14	8800	3097	11897	12730	3569.1	28196	9116	3097	12213	13067.91	3663.9	28945	749
Nov-14	13640	4800	18440	19731	5532	43703	14130	4800	18930	20255.1	5679	44864	1161
Dec-14	13640	4800	18440	19731	5532	43703	14130	4800	18930	20255.1	5679	44864	1161
Jan-15	13640	4800	18440	20837	5532	44809	14130	4800	18930	21390.9	5679	46000	1191
Feb-15	13640	4800	18440	20837	5532	44809	14130	4800	18930	21390.9	5679	46000	1191
Mar-15	13640	4800	18440	20837	5532	44809	14130	4800	18930	21390.9	5679	46000	1191
Apr-15	13640	4800	18440	20837	5532	44809	14130	4800	18930	21390.9	5679	46000	1191

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May-15	13640	4800	18440	20837	5532	44809	14130	4800	18930	21390.9	5679	46000	1191
Jun-15	13640	4800	18440	20837	5532	44809	14130	4800	18930	21390.9	5679	46000	1191
Jul-15	14200	4800	19000	22610	5700	47310	14700	4800	19500	23205	5850	48555	1245
Aug-15	14200	4800	19000	22610	5700	47310	14700	4800	19500	23205	5850	48555	1245
Sep-15	14200	4800	19000	22610	5700	47310	14700	4800	19500	23205	5850	48555	1245
Oct-15	14200	4800	19000	22610	5700	47310	14700	4800	19500	23205	5850	48555	1245
Nov-15	14200	4800	19000	22610	5700	47310	14700	4800	19500	23205	5850	48555	1245
Dec-15	14200	4800	19000	22610	5700	47310	14700	4800	19500	23205	5850	48555	1245
Jan-16	49000	0	0	0	0	49000	50500	0	0	0	0	50500	1500
Feb-16	49000	0	0	0	0	49000	50500	0	0	0	0	50500	1500
Mar-16	49000	0	0	0	0	49000	50500	0	0	0	0	50500	1500
Apr-16	49000	0	0	0	0	49000	50500	0	0	0	0	50500	1500
May-16	49000	0	0	0	0	49000	50500	0	0	0	0	50500	1500
Jun-16	49000	0	0	0	0	49000	50500	0	0	0	0	50500	1500
Jul-16	50500	0	50500	1010	0	51510	52000	0	52000	1040	0	53040	1530
Aug-16	50500	0	50500	1010	0	51510	52000	0	52000	1040	0	53040	1530
Sep-16	50500	0	50500	1010	0	51510	52000	0	52000	1040	0	53040	1530
Oct-16	50500	0	50500	1010	0	51510	52000	0	52000	1040	0	53040	1530
Nov-16	50500	0	50500	1010	0	51510	52000	0	52000	1040	0	53040	1530
Dec-16	50500	0	50500	1010	0	51510	52000	0	52000	1040	0	53040	1530
Jan-17	50500	0	50500	2020	0	52520	52000	0	52000	2080	0	54080	1560
Feb-17	50500	0	50500	2020	0	52520	52000	0	52000	2080	0	54080	1560
Mar-17	50500	0	50500	2020	0	52520	52000	0	52000	2080	0	54080	1560
Apr-17	50500	0	50500	2020	0	52520	52000	0	52000	2080	0	54080	1560
May-17	50500	0	50500	2020	0	52520	52000	0	52000	2080	0	54080	1560
Jun-17	50500	0	50500	2020	0	52520	52000	0	52000	2080	0	54080	1560
Jul-17	52000	0	52000	2600	0	54600	53600	0	53600	2680	0	56280	1680
Aug-17	52000	0	52000	2600	0	54600	53600	0	53600	2680	0	56280	1680
Sep-17	52000	0	52000	2600	0	54600	53600	0	53600	2680	0	56280	1680
Oct-17	52000	0	52000	2600	0	54600	53600	0	53600	2680	0	56280	1680
Nov-17	52000	0	52000	2600	0	54600	53600	0	53600	2680	0	56280	1680
Dec-17	52000	0	52000	2600	0	54600	53600	0	53600	2680	0	56280	1680
Jan-18	52000	0	52000	3640	0	55640	53600	0	53600	3752	0	57352	1712
Feb-18	52000	0	52000	3640	0	55640	53600	0	53600	3752	0	57352	1712
Mar-18	52000	0	52000	3640	0	55640	53600	0	53600	3752	0	57352	1712
Apr-18	52000	0	52000	3640	0	55640	53600	0	53600	3752	0	57352	1712
May-18	52000	0	52000	3640	0	55640	53600	0	53600	3752	0	57352	1712
Jun-18	52000	0	52000	3640	0	55640	53600	0	53600	3752	0	57352	1712
G.Total													

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Para-28

Para No2.-Discrepancies in expenditure on different Occasion.
(Memo No.6 dated 24.09.2018)

As per delegation of financial powers to the Head of Department and Administrative Secretaries of Department Govt of NCT of Delhi dated 12.03.2015 vide Sl. No.28(a) , The Head of The Department has power to expenditure upto Rs.1,00,000/- per annum subject to Rs. 25/- per head on light refreshments during the meeting/conferences/workshops & etc.

During the test check of records of DC (North) office, it has been observed that this office has incurred expenditure more than Rs. 25/- per head for providing refreshment to guest and other staffs on occasion of Independence day without approval of Finance Department. As details as under:-

S.No.	Name of occasion	Bill No. & Date	No. of Quantity	Rate per head	Total Amount including 18% GST	As per Delegation power of HOD	Excess Expdr.(in Rs.)
1	Independence Day	812 dt. 09.03.2018	1,000	80/-	80000 + (GST) 14400 = 94400	25/- per head	91400 - (25000+4500 GST)=64900

The above expenditure may be regularized from the Finance Department Govt of NCT of Delhi, under intimation to audit. Other similar cases may also be reviewed at your own level.

Para No3.- Non-adjustment of Contingent Advances amounting to Rs. 20778681/-
(Memo No.12 dated 01.10.2018)

As per Receipt and Payment rules 118, the contingent advances should be adjusted within a period of one month from the date of drawl or last by 31 March of the financial year.

During the course of audit of the office of DC(North), Govt. of N.C.T. of Delhi for the period of 2017-2018, it has been observed that an Contingent advance amounting to Rs. 2,07,78,681/- have been pending for adjustment as on 31.03.2018 which is violation of R&P rules 118. The list of non adjustment of advance contingent bills is enclosed.

Necessary steps may be taken for adjustment of AC bills and action taken in this regard may be shown to next audit.

Taken as fresh
in Para no 6 of
current audit report
and treated as settled

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29	24	31.3.06	461629	Minor work from Commissioner MCD	0	451629	0
30	21	31.3.06	470750	Minor work from Commissioner MCD	0	470750	0
31	217	31.3.06	491200	Minor work from Commissioner MCD	0	491200	0
32	218	31.3.06	196700	Minor work from Commissioner MCD	0	196700	0
33	216	31.3.06	483000	Minor work from Commissioner MCD	0	483000	0
34	250	31.3.06	189400	Minor work from Commissioner MCD	0	189400	0
35	223	28.7.07	10000	Adv. For Emergency	0	62201	0
36	248	31.3.08	15904	Adv. For purchase of furniture from Godrej and Boyce Mfg. Co.	0	474894	0
37	254	18.8.09	62201	Adv. purchase of furniture from Godrej and Boyce Mfg. Co.	0	20000	0
38	254	24.11.09	474894	Adv. to Hindustan Petroleum Ltd. For purchase of Ambassador Car	0	15000	0
39	453	24.11.09	20000	Adv. to NDCPL for purchase of prepaid electricity bill	0	1001963	0
40	894	10.2.11	15000	Adv. to DDO for purchase of hardware and software	0	2600	0
41	707	4.3.11	1001963	Adv. to NDCSI for purchase of ticket to Sh. Z.L. Siddique to visit H	0	5000	0
42	63	11.5.11	2600	Adv. to DDO for issuance of class-III digital certificate from DSILL	0	716	0
43	256	6.9.11	5000	Adv. to DDO for meeting the contingent expenditure during flood	0	10000	0
44	272	6.9.11	716	Adv. to Accounts Officer NIC Delhi	0	394	0
45	617	29.12.11	10000	Adv. to NDCPL for account of prepaid electricity bill	0	1750	0
46	810	14.3.12	394	Adv. to A.O. NDCSI for digital certificate	0	20000	0
47	909	30.3.12	1750	Adv. to Puricon Wasish Pvt. Ltd for water purifier machine	0	20000	0
48	141	17.5.12	20000	Adv. to NDCPL on account of prepaid electricity bill	0	651048	0
49	143	9.10.12	20000	Adv. to Registrar Delhi High Court as a court imposed by High C	0	20000	0
50	655	10.1.13	654048	Adv. to Maruti Suzuki India Ltd. For purchase of maruti suzuki	0	0	0
51	661	10.1.13	2000	Adv. to TPPDL for purchase of prepaid coupon for electricity	1304545	0	0
52	925	20.3.13	1304545	Adv. to NDCSI for purchase of hardware and software	0	2465000	0
53	64	3.6.13	2465000	Adv. to NDCSI for purchase of 493 Shingles burnt	0	88000	0
54	218	18.7.13	20000	Adv. to TPPDL for purchase of prepaid coupon	0	20000	0
55	490	13.11.13	88000	Adv. to Sh. Marathe Onkar Gopal. SDM for purchase of Laptop	0	88000	0
56	653	15.1.14	20000	Adv. to TPPDL for purchase of prepaid coupon	0	88000	0
57	699	22.1.14	88000	Adv. to Rajnish Kumar, SDM for purchase of laptop	0	26000	0
58	812	6.3.14	88000	Adv. to Ashish More, DC for purchase of laptop	0	542998	0
59	663	8.1.2015	26000	Adv. For installation of coffee machine	0	50000	0
60	410	3.11.15	542998	MARUTI SWIFT	0	537631	0
61	629	21.12.15	50000	BE-CHARGE OF PRE PAID ELECTRICITY METER	0	10400	0
62	739	15.1.16	537631	purchase of new vehicle	0	26000	0
63	630	3.3.2016	10400	Internet wifi domple	0	120571	0
64	191	20.06.2016	25000	REPAIR OF CENTRALIZED AC PLANT	0	20000	0
65	280	23.6.16	120571	REPAIR OF CENTRALIZED AC PLANT	0	20000	0
66	830	28.12.16	20000	DTTDC FOR DIARY CALENDER	1090886	1500	0
67	878	29.01.2017	1500	DDO	0	0	0
68	847	28.02.2018	1090886	NDCSI	0	0	0
69	847	28.02.2018	20778881		0	2395431	19383250

Office

Para-30.15

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Para No.4:- Non Production of records.(Memo No.15 dated 04.10.2018

During the audit period the following records has not provide to audit

- 1 Property records
- 2 Log Book & Fuel/CNG records
- 3 SR Records -
- 4 J&K Migrants
- 5 Stock records consumable and non-consumable etc
- 6 Stock records of GAR-6/TR-5 receipt book

The old record of NPR (2006-2014) has not been produced before audit.

1. Contingency Advance Register
2. Dead Stock/unserviceable store/condemnation record
3. Service postage stamp Register
4. OTA Register
5. Liveries Register
6. Log books of vehicles & Petrol Coupon Book
7. Purchase of files
8. Two list of challans sent to PAO for verification
9. Record pertaining to valuation of properties

The above record may be shown to next audit.

[Signature]
30/10/18

(SATISH)

IAO, PARTY NO. XXVIII

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PART II
CURRENT AUDIT REPORT
(2018-19)

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Para No.1 Short recovery of Licence Fee in respect of Govt. accommodation amounting to Rs. 860/- (Ref. audit memo 01 dt. 26.06.2019)

As per PWD & Housing, Deptt. GNCT of Delhi order No. F 4 (1) Misc. PWD/ Allot/ 2004/ 2496-8500 date 27.07.2012 & order No. F. 4 (1) MISC. PWD & H/A-II/2004/2749-2765 dated 10.03.2014 and F.4(1)/Misc./PWD&H/A-II/2004/P.F/10039-51 dated 16.7.2018, the flat rate of Licence Fee & Water Charges for various types of residential accommodation have been revised w.e.f 01.07.2012, 01.07.13 and 01.07.2017.

During scrutiny of PBRs and other allied records of office of the DM (North), GNCT, Delhi, Alipur, Delhi, the following short recovery of Licence fee has been observed :-

Sr. No	Name & Design.	Res. Address	Period		Licence Fee			No. of months	Amount recoverable (Rs.)
			From	To	Due	Recoverd	Diff		
1	Ms. Vipila Anand LDC	243, Type -II Nimri Colony	1.7.17	30.06.18	310	260	50	12	600
2.	Shashi Kant, Tehsildar	206- Type-III, Shalimar Bagh	1.7.17	31.7.18	470	450	20	13	260
Total recoverable Amount									860

The HOO may arrange to recover the short amount of Licence fee from the above officials and & deposit the same into Govt. A/c after due verification of facts and figures under intimation to audit.

No 2

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Para No.2

**Excess Payment of LTC Claim amounting to Rs. 2970/-
(Ref. audit memo 02 dt. 26.06.2019)**

During the test check of LTC claims for the audit period, it was observed that LTC fare has been reimbursed in an irregular manner to the following official as per details given below which is not admissible :-

S.N.	Name & Designation	Bill No./Date	Description of claim	Amount Paid	Amount admissible	Amount recoverable	Remarks
1.	Sh. Anil Kumar, Naib Tehsildar	139 dated 31.05.2018	All India LTC for the block year 2014-17 from Delhi to Mumbai	14,478/-	11,508/-	2,970/- ✓	Rail fare from Mumbai to Delhi has not been restricted to IInd AC Train fare as per his entitlement.

The HOO may recover the undue amount of Rs.2970- from the above mentioned employee and deposit the same into Govt. Account after due verification of facts and figures under intimation to audit.

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Para No.3

**Irregular Payment of Transport Allowance amounting to Rs.74628/-
(Ref. audit memo 04 dt. 01.07.2019)**

As per Min. of Finance Office Memorandum No. 21(1)/97-E-II(B) dated 3/10/97, Transport Allowance is given to all employees to compensate the cost incurred on account of commuting journey between the place of residence and the place of duty. From 22/02/2002, this allowance is not admissible, if the Govt. employee is absent from the duty during full Calendar Month(s) due to leave, training, tour etc. vide Min. of Fin. O.M. No 21(1)/97/E-II(B) dated 22/02/2002.

During the test check of Bio metric record of attendance provided by the Establishment branch, it has been observed that the following official were absent from duty for the full calendar month but paid Transport Allowance for which they were not entitled for, as detail given below:-

S. No	Name and Designation	Absence Period (Full Month)	Transport Allowance (Rs.)	Transport Allowance Paid	Grand Total
1	Om Parkash Sayal, Bailiff	04/18 to 03/19	04/18 to 06/18@3852 07/18 to 12/18@3924 01/19 to 03/19@4032	11556 23544 12096	47196
2.	Premwati, Peon	04/2018	@3852	3852	3852
3.	Pushpa Sharma, LDC	04/2018	@3852	3852	3852
4	Raghuvir Giri, Driver	07/18 to 08/18	07/18 to 08/18 @ 3924	7848	7848
5	Kailash singh, Patwari	09/2018	@3924	3924	3924
6	Rajinder Prasad Yadav, Patwari	11/2018 & 02/2019	11/2018 @ 3924 02/2019 @ 4032	3924 4032	7956
TOTAL					74628

No manual attendance registers provided to the audit in compliance of audit record memo dated 25.6.2019 to consider their presence for entitlement of transport allowance where the Bio metric machine remained out of order or the officers/officials not marked their attendance through Bio Metric system of attendance due to one reason or the others. It seems no monitoring of attendance have been done at the level of HOO. The department may devise a mechanism to monitor the Bio-metric attendance records on a regular basis to imbibe punctuality amongst the officials.

Overpayment made on a/c of transport allowance as mentioned above may be got recovered & deposited into Govt. A/c after due verification of facts and figures under intimation to audit.

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Para No.4

**Irregularities in investment of Gram Sabha funds.
(Ref. audit memo 06 dt. 01.07.2019)**

Scrutiny of records revealed that there are 69 rural villages/Gram Sabha under jurisdiction of District North, which after the dissolution of Panchayats in 1989, are being looked after by the BDO Office. Block Development Officer maintains, operates and control Gram Sabha fund for the purpose of its utilization to meet the charges in connection with the Delhi Land Reforms Act etc.

During the course of Audit, it was observed that receipts/funds of Gram Sabha land was being kept in saving accounts or invested in Fixed Deposits from time to time in branches of various Banks without observing the codal formalities as laid down in GFR. Further, no proper record found to be maintained in the BDO Office including of date of investment/period of investment/date of maturity etc under proper attestation of a responsible Officer.

Further, it was observed that the department was parking the deposits with bank for operational convenience and was not monitoring the deposits for earning maximum interest on savings. However, the funds should be invested with the approval of Competent Authority through Fund Investment Committee duly nominated for the purpose in compliance to the provision in the matter to safeguard the public interest.

Though a huge amount has been invested in FDRs, it has been observed by audit that investment in FDRs was made without obtaining interest rates from various banks and preparing comparative statement to get maximum benefit of investment in compliance of provisions under GFR, resulted revenue loss to Govt., which is a serious lapse on the part of office concerned.

The HOD may issue necessary instructions to all concerned to follow the guidelines for investment of funds by obtaining interest rates from various banks to get maximum benefit of investment in compliance of provisions under GFR under intimation to audit.

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Para No.5 Shortcomings in computation of Income Tax and recovery of Rs.43,780/- thereof. (Ref. audit memo 07 dt. 02.07.2019)

As per Income Tax Act, the employer is required to deduct Income tax at source on income from salaries after allowing the permissible deductions as well as on other income declared by the official concerned to the DDO.

During the test check of Income Tax records maintained in the Office of District Magistrate, Distt. North, Alipur, Delhi, it was observed Sh. Manoj Kumar Ambasta, Tehsildar had declared additional Income of Rs.1,80,000/- towards Rental income under "Income from House Property" but the office failed to compute the total tax liability by taking into account the above declared income resulted short recovery of Income tax as detailed below:-

Manoj Kumar Ambasta, Tehsildar for the financial year-2018-19

Description	Amount as per Form-16	Amount as per actual
Gross Salary	1278760	1278760
Add Income from Other sources	--	180000
Less standard deduction	(-) 40000	(-) 40000
Less Interest of HBA	(-) 200000	(-) 200000
Gross Taxable Income	1038760	1218760
Rebate for deductions under 80-C	(-)150000	(-)150000
Less deductions under chapter VI	(-)7800	(-)7800
Taxable Income	880960	1060960
Up to 2.50 Lakhs - NIL	Nil	Nil
2.50 Lakhs to 5 Lakhs - 5 %	12500	12500
5 Lakhs to 10 lakhs - 20%	76192	100000
10 Lakhs & above - 30% (112500+30%)		18288
Gross Income Tax	Income Tax =Rs.88692 Edn. Cess = Rs. 3548	Income Tax =Rs.130788 Edn. Cess = Rs.5232
	Gross Total = Rs. 92240	Gross Total = Rs.136020
Balance Tax due	Rs.130788 - 88692 = Rs.42096/- (IncomeTax) Rs.5232 - 3548 = Rs. 1684/- (Education Cess)	
Total recoverable amount :-		Rs.43780/-

The HOO may arrange to recover the short recovery of income tax from the officer concerned and deposit the same into Govt. Account after due verification of facts and figures under intimation to audit.

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Para No.6 Non adjustment of Outstanding Abstract Contingent Bills.
(Ref. audit memo 10 dt. 04.07.2019)

Under Rule 162 (1), advances may be made either direct to the parties concerned and on final receipt (stamped when necessary) or may be drawn by departmental officers who maintain detailed accounts of such advances in lump sum on abstract bills in Form GAR-30 for disbursing to the parties. In no case, should the submission of the detailed bill be delayed beyond the end of the month following that in which the advance was drawn.

In compliance of audit memo, the DDO, Office of the District Magistrate (North), Delhi failed to submit the record/information of number and amount of outstanding Abstract Contingent bills in compliance to audit record memo No. 1 © dated 24.06.2019.

Further, the details of outstanding AC bills were asked for, from the PAO concerned, who has informed that an amount of Rs.20,78,2681- with 72 number of advances, is pending for adjustment since long as per details given in Annexure "B". Non maintaining of AC bill register is irregular and unwarranted. An urgent and personal attention of DDO is required to reconcile the pending numbers and amount of advances with the PAO along with immediate steps to get the said outstanding advances adjusted without any further delay as the same is also outstanding from the previous audit reports.

The department may initiate necessary steps to get the remaining advances adjusted expeditiously under intimation to audit.

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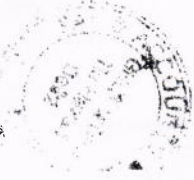
AC Contingency Advance.

83	9.9.03	14400	Adv. For Training Programme	0	0	14400
96	1.10.03	43434	Purchase of Tyers J.K. Tyers	0	0	43434
136	7.1.04	917	Purchase of Tyers J.K. Tyers	0	0	917
196	31.3.04	410529	Purchase of Ambassador Car M/s Rajiv Motors	0	0	410529
173	3.7.05	15600	Adv. For Bhagghat Workshop	0	0	15600
156	21.3.05	495600	Minor work from MCD	0	0	495600
159	21.3.05	491300	Minor work from MCD Bara Tooth Road	0	0	491300
157	21.3.05	478100	Minor work from MCD Sant Nagar Buzari	0	0	478100
158	21.3.05	475150	Minor work from MCD Majnu Ka Tilla	0	0	475150
160	21.3.05	59850	Minor work from MCD I Kirpa Naryan Marg	0	0	59850
192	31.3.05	451600	Minor work from MCD Ex. Engg. Spzone	0	0	451600
200	31.3.05	377400	Minor work from MCD Gali Lotan Jat	0	0	377400
199	31.3.05	459700	Minor work from MCD Jain Mandir	0	0	459700
198	31.3.05	499100	Minor work from MCD Sant Nagar Buzari	0	0	499100
197	31.3.05	146450	Minor work from MCD 7 Raj Pura Road	0	0	146450
195	31.3.05	409000	Minor work from MCD Bara Tooth Road	0	0	409000
193	31.3.05	470250	Minor work from MCD 1 Raj Pura Road	0	0	470250
194	31.3.05	315200	Minor work from MCD Gali Lotan Jat Kandhen	0	0	315200
81	21.10.05	500000	Minor work from MCD Malka Ganj Chowk	0	0	500000
50	21.10.05	1484	Minor work from NDPL	0	0	1484
49	21.10.05	245916	Minor work from MCD Roshna Rd.	0	0	245916
48	21.10.05	394600	Minor work from MCD Shakti Nagar	0	0	394600
79	21.10.05	379300	Minor work from MCD Shakti Nagar	0	0	379300
51	21.10.05	447900	Minor work from MCD Sant Nagar Buzari	0	0	447900
166	14.2.06	356821	Minor work from MCD Raj Niwas	0	0	356821
167	14.2.06	500000	Minor work from MCD	0	0	500000
249	31.3.06	451217	Minor work from Ex. Engg. II	0	0	451217
242	31.3.06	270000	Solar light System from Bharat Heavy Elect. Ltd.	0	0	270000
		493283	Minor work from Commissioner MCD	0	0	493283

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29	244	31.3.06	461629	Minor work from Commissioner MCD	0	461629
30	215	31.3.06	470750	Minor work from Commissioner MCD	0	470750
31	217	31.3.06	491200	Minor work from Commissioner MCD	0	491200
32	218	31.3.06	196700	Minor work from Commissioner MCD	0	196700
33	216	31.3.06	483000	Minor work from Commissioner MCD	0	483000
34	250	31.3.06	188400	Minor work from Commissioner MCD	0	188400
35	223	28.7.06	10000	Adv. For Emergence for flood	0	10000
36	248	23.7.07	15904	Adv. For Emergence for flood	0	15904
37	659	31.3.06	62201	Adv. For Emergence for flood	0	62201
38	254	13.8.09	474894	Adv purchase of furniture from Godrej and Boyco Mfg. Co	0	474894
39	453	24.11.09	20000	Adv to NDPL on account of prepaid electricity bill	0	20000
40	694	10.2.11	15000	Adv to DDO for purchase of ticket to Sh. Z. U. Siddique to visit H	0	15000
41	707	4.3.11	1001963	Adv to NICSI for purchase of hardware and software	0	1001963
42	63	11.5.11	2600	Adv to DDO for issuance of class-III digital certificate from DSILC	0	2600
43	266	6.9.11	5000	Adv to DDO for meeting the contingent expenditure during flood	0	5000
44	272	6.9.11	716	Adv to Accounts Officer NIC Delhi	0	716
45	617	29.12.11	10000	Adv to A.O. NICSI for digital certificate	0	10000
46	810	14.3.12	384	Adv to A.O. NICSI for digital certificate	0	384
47	909	30.3.12	1750	Adv to Puricom Waste Pvt. Ltd for water purifier machine	0	1750
48	141	17.5.12	20000	Adv to NDPL on account of prepaid electricity bill	0	20000
49	443	9.10.12	20000	Adv to Registrar Delhi High Court as a court imposed by High C	0	20000
50	655	1.1.13	654048	Adv to Maruti Suzuki India Ltd. For purchase of maruti suzuki	0	654048
51	661	10.1.13	20000	Adv to TPPDL for purchase of prepaid coupon for electricity	0	20000
52	925	20.3.13	1304545	Adv to NICSI for purchase of hardware and software	0	1304545
53	64	3.6.13	2465000	Adv to victim of 493 jhuggies burnt	0	2465000
54	218	18.7.13	20000	Adv to TPPDL for purchase of prepaid coupon	0	20000
55	490	13.11.13	88000	Adv to Sh. Marathe Onkar Gopal, SDM for purchase of Laptop	0	88000
56	663	15.1.14	20000	Adv to TPPDL for purchase of prepaid coupon	0	20000
57	699	22.1.14	88000	Adv to Rajnish Kumar, SDM for purchase of laptop	0	88000
58	812	6.3.14	88000	Adv to Ashish More, DC for purchase of laptop	0	88000
59	663	8.1.2015	26000	Adv. For installation of coffee machine	0	26000
60	410	3.11.15	542698	MARUTI SWIFT	0	542698
61	629	21.12.15	50000	RE-CHARGE OF PRE PAID ELECTRICITY METER	0	50000
62	739	15.1.16	537831	purchase of new vehicle	0	537831
63	630	3.3.2016	10400	internet wifi domple	0	10400
64	161	20.05.2016	25000	PURCHASE OF 50 SHAWALS AND FLOWERS	0	25000
65	260	23.6.16	120571	REPAIR OF CENTRALIZED AC PLANT	0	120571
66	830	28.12.16	20000	DTIOC FOR DIARY CALENDER	0	20000
67	878	20.01.2017	1500	DDO	0	1500
68	647	28.3.2018	1090886	NICSI	1090886	1090886
69	656	28.3.2019	2500	DTC for condemnation of VEHICLE	0	2500
70	805	28.3.19	1500	ADV. TO DDO FOR DIG. SIGN OF ADM	0	1500
71			20782681		0	20782681
72					2395431	18387250

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P no. 8

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Para No.7 Wasteful expenditure on bio metric system of attendance and non monitoring of punctuality. (Ref. audit memo 11 dt. 05.07.2019)

As per Administrative Reform department, GNCT of Delhi office order No. F.16/2/14/AR/4719-4878 dated 03.04.2014, observation of Punctuality is to be ensured and provision for bio metric system of attendance was introduced to keep a check on punctuality of the staff working in the offices of Delhi Government. The office of the District Magistrate (North) spent a considerable amount on purchase and installation of Biometric Attendance Machines in order to ensure punctuality in pursuance of above order.

During the test check of attendance record in the office of the District Magistrate (North), Govt. of Delhi, it has been observed that Bio metric system of attendance has been installed in all the branch offices as well as in headquarters since long back with existing practice of marking attendance manually in the attendance register. Further, on scrutiny of the bio metric attendance record provided to audit, it has been observed that most of the officers as well as officials are not complying with the instructions of AR Department and not marking their attendance through Bio Metric system which is irregular and requires clarification/justification.

Instructions have been issued from time to time with regard to the need to observe punctuality by Government servants. Responsibility for ensuring punctuality in respect of their employees rests within Ministries/ Departments/ Offices.

Being most of the Officers as well as Officials have not been marking their attendance through Bio metric system as per report submitted to audit, in contravention of Administrative Reform department's Circular mentioned above due to which the expenditure on purchase of Biometric Attendance Machines has been rendered as useless. Further, in absence of proper attendance record, the audit is unable to work out the overpayment on account of transport allowance or pay and allowances etc. in reference to spell of their leave period.

The Head of Department may issue suitable directives to their Branch Officers for ensuring punctuality and should conduct regular, unannounced and surprise inspections of their branches to see that the staff are observing office hours meticulously. Attendance in the Biometric Attendance system should be monitored on a regular basis and the cases of habitual late comers be submitted to the competent authority for appropriate administrative action which was not being done. This will not only go a long way in clearing the pendency of work but also improve work ethics. Action should be initiated under the provisions of Rule 3(1)(ii) of CCS (Conduct) Rules 1964 against the willful defaulters / violators.

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78
Para No.8

Non Production of Record.

(Ref Audit Memo No.1(a) (b) (d) Dated: 10.06.2019 & 1(e) dt. 17.06.2019)

During the course of audit for the period 2018-19, the following records were not provided to audit inspite of repeated reminders/verbal requests as per detailed below:

S.No.	Detail of records not produced to audit
1	Spouse Information of officials of the Department
2	List of employees getting special increment on a/c of Sterilization
3	Log Book of vehicles used by the Department
4	Record regarding Dead stock / unserviceable store
5	File / record regarding outsourcing of services.

HOO is suggested that the above mentioned record be traced and shown to next audit for scrutiny.

48
(DEWAN CHAND)
I.A.O.Audit Party No.XI
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109

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PART - II (B) : CURRENT AUDIT OBSERVATIONS

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

~~Para 29~~ Para 39

PARA - 01 : (Book-I) Stamp duty amounting to Rs.49,43,442/- short paid on Sale-deed documents

(Audit period 2006-08 -- Reference Audit Memo no.8 dated 19.11.08)

As per Notification No.F.2(12)/Fin.(E.1)/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.

Whereas test check of records, it was observed that proper stamp duty as per the guidelines issued vide the above said notification were not charged upto the tune of Rs.49,43,442/-. Some of the cases detected during test-check are listed in the enclosed Annexure-1/Para-1.

Hence :-

- (a) Reasons for not charging the proper stamp duty as per the guidelines issued by the Govt needs to be explained.
- (b) Further *suo moto* revision of 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.

Note : (1) Since the details of constructions was not found enumerated/enclosed with most of the registered documents, audit had no other option but to calculate on the available information's for assessment of loss of Government money, which may be substituted by the unit with the accurate figures alongwith the production of its supporting documents to audit for verifications.

- (2) Reply to this memo expedited, otherwise it would be presumed that facts & figures are correct and unit has no comments to offer. Thus the said observations will be included in the inspection report.

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~~Para 30~~ Para 40

PARA—02: (Book-1) Short stamp-duty charged on agreement to sale amount to Rs.25,98,617/-

(Audit period 2006-08 — Reference Audit Memo no.9 dated 19.11.08)

During test-check, it was noticed that short stamp-duty was charged on agreement to sale cases despite having the recorded clause that the consideration amount have been received by the 1st party from the 2nd party in full & final settlement of the sale-deed. In some cases, even the additional remark was found recorded that nothing remains due out of sale price.

Hence, such agreements are nothing but sale of the property by the owner (1st party) to the 2nd party by camouflaging the deal in the carefully worded "Agreement to Sell". The name of the instrument is misleading and does not specify the true nature of the instrument. The intention of all the involved parties appears to defraud the State of its revenue by paying stamp-duty @5.7% or 7.5% instead of the due/ full/actual stamp duty @6% or 8%; thus evading the stamp duty on it, which is highly irregular. Some of the cases detected during test-check are listed in the enclosed Annexure-1/ Para-2.

As such :-

- (c) Reasons for not charging the proper stamp duty as per the guidelines issued by the Govt needs to be explained.
- (d) The amount of **Rs.25,98,617/-** of deficit stamp duty may be recovered, after due verification, under intimation to audit.
- (e) Apart from the aforesaid test-checked cases, such mistake committed in other cases be reviewed, under intimation to audit.

Note: (1) Since the complete details of constructions was not found enumerated/enclosed with most of the registered documents, audit had no other option but to calculate on the available information's for assessment of loss of Government money, which may be substituted by the unit with the accurate figures alongwith the production of its supporting documents to audit for verifications.

- (2) Reply to this memo expedited, otherwise it would be presumed that facts & figures are correct and unit has no comments to offer. Thus the said observations will be included in the inspection report.

Page-31

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PARA-03: (Book-4) Evasion of Stamp duty amounting to Rs.4,73,443/- due to non-implementation of circle rates on registration of GPAs

(Audit period 2006-08 -- Reference Audit Memo no.11 dated 20.11.08)

The Hon'ble Lt. Governor of Delhi vide notification no.F.2(12)/Fin(E-1)/Part-file/ Vol-I(ii)/3548 dated 18.07.07, notified with immediate effect the minimum rates (circle rates) for valuation of lands and immovable properties in Delhi for the purpose and intent of the said Act and the rules made there under (Indian Stamp Act 1899).

These rates were to be taken into consideration for registration of instruments relating to land and immovable properties in Delhi by all the Registering Authorities under the Registration Act 1908 (XVI of 1908) having jurisdiction on the transaction placed before them for registration under the provisions of Indian Stamp Act 1899.

Since it was considered that these minimum rates should be brought into force at once, the Hon'ble Lt. Governor further directed that they shall come into force without any previous publications.

During test-check of records of GPAs from 18.07.07, i.e. the date of implementation of the circle rates, it was observed that proper Stamp duty as payable on the notified circle rates were not paid in many cases as per details given in the enclosed Annexure-1/Para-3. This has resulted into evasion of Stamp duty amounting to Rs.4,73,443/-, resulting in loss of revenue to the Government.

All these cases should be referred to the Collector of Stamps for suo-moto revision of Stamp-duty payable as per instructions in the notifications referred above and Principal Secretary (Revenue) (Inspector General of Registration) memo dated 04.10.07.

Hence :-

- (a) all these cases should be referred to the Collector of Stamps for *suo moto* determination of proper value of these properties and receiving of deficient Stamp duty amounting to Rs.4,73,443/- from the defaulting parties under intimation to audit.
- (b) Other similar cases may also be review at your end accordingly, under intimation to audit.

- Note:** (1) Since the exact measurement/area of the property including the details of constructions was not found enumerated in the documents, audit had no other option but to take the approximate area of the concerned property for assessment of loss of Government money, which may be substituted by the unit with the accurate figures alongwith the production of its supporting documents for verifications.
- (2) Reply to this memo may be given at the earliest of its receipt, otherwise it would be presumed that facts & figures are correct and unit has no comments to offer. Thus the objection will be included in the inspection report.

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Page-32

PARA-04 : (Book-4) Irregular registration of GPAs (with consideration amount and sale-rights) resulting in loss of Stamp Duty work Rs.13,89,907/-

(Audit period 2006-08 — Reference Audit Memo no.12 dated 20.11.08)

1. The Inspector General of Registration & Chief Controlling Revenue Authority vide its order no.PS/ DCW/03/SR/1022/3087-3157 dt.16.06.04 issued instructions to the Registrars that **"Instruments of Power of Attorney which any of the following conditions should advise the parties presenting the instrument as per Article 48(f) of Schedule 1A of Indian Stamp Act 1899 and on refusal of the parties to do so, shall after registering the instrument as per Article 48(f) of the said schedule 1A, of Indian Stamp Act 1899, refer the same to the collector for determination of the market value of such property and duty payable thereon"**

- (i) The Instrument empowers the clause to sell, gift, exchange or permanently alienate the immovable property.
- (ii) The Instrument is irrevocable in nature.
- (iii) The instrument is accompanied by a will from the principal in respect of the said property in forever or clause.

2. Further in order to prevent such illegal transfer of land, which lead to unauthorised colonies, it was therein ordered that neither Sale-deed nor GPA will be registered in respect of small plots of agricultural land for patently non-agricultural purpose (order dt.01.06.05).

3. Subsequently vide Memo No. GPA/ADM (HQ)/ Misc/Vig/SR/CH-07/4880 dt.12.09.07 & 04.10.07 an order to all DCs/COs/SRs was issued which read as — **"Attention is also drawn to the instruction of new section 47-A wherein it is provided that if the registering Officer has reason to believe that the value of the property or the consideration as the case may be has not been set forth truly in the instrument, he may after registering such instrument refer the same to the COs for determination of the value or consideration and proper duty payable thereon"**.

4. Whereas during test-check it has been noticed that immovable properties had change hands in mutual agreement using the instrument **"General Power of Attorney"**.

The contents of the agreement reveals that the owner of the property (1st party) hands over the possession of the purchaser (2nd party) with full powers to sell, mortgage, gift, transfer the aforesaid property to anyone including himself/herself. The owner also gets a hefty consideration in-return. Further, the owner also absolves himself from any responsibility for violation of any rules and laws. By virtue of the clauses of in the agreement the 1st party generally empowers the 2nd party to do all acts, deeds and things in respect of the said property. To top it all, the said instrument of "General Power of Attorney" **is declared/agreed to remain irrevocable**.

Thus, the agreement is nothing but **sale of the property** by the owner (1st party) to the 2nd party **by camouflaging the deal** in the carefully worded "General Power of Attorney". The name of the instrument is misleading and does not specify the true nature of the instrument. The intention of all the involved parties is to defraud the State of its revenue by evading the stamp duty on it, which is highly irregular.

As per procedure, the audit had randomly selected only some months for scrutiny during the current audit of 2006-08, out of which only a few cases are illustrated in the **Annexure-1/ Para-4** but these cases are not exhaustive. Department may review all such similar documents/ instruments registered with them during the audit period of 2006-08.

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Since the irrevocable nature of these instruments creates, declares, assigns, limits or extinguishes the right, title or interest in immovable property, the instrument should have been compulsorily registered by paying the correct amount of stamp duty - as per Section 17 of the Registration Act, 1908.

Hence, in the matter :-

- (a) Reasons for not charging the aforesaid instruments proper stamp duty as instrument of sale deed with proper stamp duty in Article 23 of Schedule 1A of Indian Stamp Act 1899 may be elucidated to audit.
- (b) Reasons for not referring such cases to the Collector of Stamp who have the authority to examine any instrument to determine its proper value and recover deficient duty, within 2 years from the date of registration.
- (c) Deficient stamp duty may be realized & penalty thereon with prosecutions for intentional evasion of stamp duty.
- (d) Certificate of reviewing all other similar documents/instruments (which are not listed in the table) registered with them during the audit period of 2006-08.

- Note:** (1) Since the exact measurement/area of the property including the details of constructions was not found enumerated in the documents, audit had no other option but to take the approximate area of the concerned property for assessment of loss of Government money, which may be substituted by the unit with the accurate figures alongwith the production of its supporting documents for verifications.
- (2) Reply to this memo may be given at the earliest of its receipt, otherwise it would be presumed that facts & figures are correct and unit has no comments to offer. Thus the objection will be included in the inspection report.

Page - 33

PARA - 05 : Violation of Income-tax rules

(Audit period 2006-08 --- Reference Audit Memo no.3 dated 18.11.08)

1. **Restriction on registration of transfers of immovable property** - As per Section 230A of the Income Tax Act 1961 - "Notwithstanding anything contained in any other law for the time being in force, where any document required to be registered under the provisions of clause (a) to clause (e) of sub-section (1) of section 17 of the Indian Registration Act, 1908, purports to transfer, assign, limit or extinguish the right, title or interest of any person to or in any property valued at more than five lakhs rupees, no registering officer appointed under the Act shall register any such document unless the Assessing Officer certifies that :-

- i. such person has either paid or made satisfactory provisions for payment of all existing liabilities under this Act, the Excess Profit Tax Act 1940, the Business Profits Tax Act 1947, the Indian Income-tax Act 1922, the Wealth-tax Act 1957, the Expenditure-tax Act 1957, the Gift-tax Act 1958, the Super Profits Act 1963 and the Companies (Profits) Surtax Act 1964 or
- ii. the registration of the document will not prejudicially affect the recovery of any existing liability under any of the aforesaid Acts.

2. **Statement to be furnished in respect of transfer of immovable property** - As per Section 269P of the Income Tax Act 1961 - "Notwithstanding anything contained in any other law for the time being in force, no registering officer appointed under the Registration Act 1908 shall register any document which purports to transfer any immovable property belonging to any person unless a statement in duplicate in respect of such transfer, in the prescribed form and verified in the prescribed manner and setting forth such particulars as may be prescribed, is furnished to him along with the instrument of transfer :

Provided that the provisions of this sub-section shall not apply in relation to any document which purports to transfer any immovable property for an apparent consideration not exceeding fifty thousand rupees.

Whereas documentary supports in respect of any case of transfer of immovable property were not made available to audit. In the absence of which it is construed the aforesaid stipulated provisions of the Act are not being complied with by this office, which is irregular. Reasons for the violation of income-tax rules may be elucidated.

Page - 34

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PARA - 06 : Irregularities in maintenance of records
(Audit period 2006-08 - Reference Audit Memo no.4 dated 18.11.08)

- 1. Non-recording of the mandatory certificates on the volumes** - As per Rule 12 of the Delhi Registration Rules, 1976 and as per Instructions no.7 issued by the Inspector General of Registration vide order no.F.1(13)/Regn/75-76 dated 13.08.76 - the Registering Officer was required to certify after the last copy of each volume, (a) the number of documents pasted in that volume and the number of pages on which they are written ; (b) to certify any errors or defects that he may discover ; and (c) certify the consecutive number of copies of documents in each book. Whereas, during test-check no such certificates were found recorded, which is irregular. Elucidate reasons.
- 2. Examination of records** - As per Rule 3 of the Delhi Registration Rules, 1976 - "Registering Officer shall be responsible for the preservation and safe custody of all registration records, which have accumulated in their offices or have been transferred thereto". Further as per Rule 5 of the Delhi Registration Rules, 1976 - "To prevent injury occurring to the older records by damp, white ants, fire, rain, water or otherwise the almirahs and steel racks shall be thoroughly examined once in six months and all Sub-Registrars shall submit immediately thereafter a certificate to the Registrar and Inspector General of Registration to the effect that records in their charge have been examined". Records confirming to the compliance to the aforesaid rules in preservation and safeguard of documents of permanent value were not made available to audit, which is irregular. Elucidate reasons.

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Page-35

PARA-07: Irregularities in the maintenance of Cash-book

(Audit period 2006-08 --- Reference Audit Memo no.10 dated 20.11.08)

During test-check it was noticed that :-

1. **Irregularities in maintenance of the Government revenue** - Cash collected must be accounted in the Government cash-book on the same day of its receipt, but it was observed that cash collected but was not deposited promptly in Government Account as per details given under :-

S.No	Date of cash collection in SR Office	Amount collected (Rs.)	Date of Depositing with Cashier	Amount deposited (Rs.)	No. of Days (Delay) by SR office in depositing the cash with Cashier (Col 2-4=5)
1	2	3	4	5	6
1	01.02 & 05.03.07	15939	06.03.07	15939	4-5 days
2	08.03.07	4424	13.03.07	4424	5 days
3	09.03.07	6790	13.03.07	6790	4 days
4	13.03.07	5252	19.03.07	5252	6 days
5	14.03.07	5152	19.03.07	5152	5 days
6	15.03.07	4397	19.03.07	4397	4 days
7	16.03.07	7499	20.03.07	7499	4 days
8	21.03.07	5448	26.03.07	5448	5 days
9	22.03.07	3971	26.03.07	3971	4 days
10	07.03.08	4702	11.03.08	4702	4 days
11	13.03.08	4258	18.03.08	4258	5 days
12	14.03.08	4226	18.03.08	4226	4 days
13	24.03.08	2674	01.04.08	2674	8 days
14	25.03.08	4185	01.04.08	4185	7 days
15	26.03.08	4480	01.04.08	4480	6 days
16	27.03.08	4628	01.04.08	4628	5 days
17	28.03.08	7204	01.04.08	7204	4 days

Hence :-

- Reasons for over-retention of cash need to be explained to audit.
 - Such mistake may have occurred in the transaction of other months as well. As such, the entire cash-books and receipt-books may be suitably reviewed at your end, under intimation to audit.
2. **Remittances of receipts not verified** - As per Rule 13(v) of CGA(RP) Rules, 1983 - "Entries made in the cash-book regarding remittance of receipts to the accredited bank for credit into Government Account should be attested by the HOO (Sub-Registrar, in this case) after verifying them with reference to the bank's receipt recorded on the pay-in-slips or challans. Whereas no recording is being done in the cash-book, which is irregular. Reasons may be elucidated to audit.
3. **Non-production of Stock Register of GAR-6 (receipt-books)** - Despite repeated reminders, the stock register of the manual receipt-books (Receipt-B) was not produced to audit. Hence, it is construed that the mandatory stock register detailing the procurement and issuances of the various receipts books used is not maintained by the unit, which is highly irregular and is in contravention of Rule 190(2)(ii) of the GFR 2005. Non-production of the aforesaid records show that either the record is not being maintained at all or the production of the same has been purposely avoided; and non-production of records is a serious matter. Further, in the absence of such vital records, the authenticity of GAR-6 receipt books used could not be audited and needs explanations. Reason for contraventions of rules may be elucidated.

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4. **Physical verification of receipt books not undertaken** – In accordance with Rule 192(2) of GFR 2005, a physical verification of all the receipts books should be undertaken at least once in a year and discrepancies, if any, should have been recorded in the stock register for appropriate action of the competent authority. Whereas no such records were made available to audit. Hence, it is construed that the mandatory physical verification of receipt books are not being carried-out by the unit, which is highly irregular. Elucidate reasons.

5. **Incomplete computerization system of issuance of receipts** – Computerized receipts are issued to the public against the collection of registration fees in respect of Book no. 1, 3 and 4. Whereas manual receipts (i.e., Receipt Book-B) are being issued against the collection of various miscellaneous fees in respect of Book no.2. This may attract mis-utilization of the Government money. Reasons for non-computerization of Receipt Book-B may be elucidated.

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Page 36

PARA-08: Irregularities in impound registers/cases

(Audit period 2006-08 -- Reference Audit Memo no.5 dated 18.11.08)

During test-check, it was noticed that :-

1. **Recovery of duty in impounded cases** - As per Rule 8(2) of the Delhi Stamp (Prevention of Under-valuation of Instruments) Rules, 2007 - "A person making payment in compliance with a notice issued under Sub-rule (1) shall be deemed to have made the payment and the challan from the Government Treasury shall constitute a good and sufficient discharge of liability of such person. The Collector shall, then, make an endorsement on the instrument that the stamp duty has been duly paid". Since the area-SDMs, has been entrusted with the responsibility of the Collector of Stamps (which is functioning as a separate and parallel public-dealing office other than this Sub-Registrar office), the aforesaid basic and crucial records remains permanently outside the ambit of audit, which is inappropriate. At least for office-records sake photocopies of the recovery of deficient amount of stamp duty plus its penalty alongwith testimony of its deposits into the Government account should have been obtained and preserved by the Sub-Registrar office. Reason for no such action may be elucidated.
2. **Communication of Collector's order in impound cases** - 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". Copies of the aforesaid Form-E (orders) were not made available to audit along with the related impounded cases for scrutiny, which is irregular. Elucidate reasons.

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Page-37

PARA-09: Undue delay in suo moto revision of impounded cases resulting in blockade of Government revenue (Audit period 2006-08 -- Reference Audit Memo no.6 dated 18.11.08)

As per the Delhi Stamp Act, cases in which proper stamp duty is not paid by the party presenting the document for registry, such cases have to be impounded and referred after registry and referred to the Collector of Stamps (COS) for correct valuation of the property and the stamp duty payable on the document presented for registry. Such cases can be reviewed by the Collector-of-stamps within a period of two years as per the Delhi Stamp Duty Act

Whereas during test check of the impounded documents register, it was observed that a number of cases, as old as 16 months (i.e. more than 1½ years), were referred to the Collector-of-Stamp for proper valuation of the stamp duty payable of these documents, but the same are still pending with the respect Collector-of-Stamps for proper valuation of the stamp duty payable on such documents, which is resulting in blockade of the Government revenue recoverable in such cases.

Further, such cases will become time-barred after lapse of two years and it may not be possible to recover the short duty paid by the party at the time of presenting his documents for registration to Sub-Registrar office.

Details of cases test-checked are as under :-

S. No	Impound Register S.No	Slip no.	Slip date	Delay as on date of audit (18.11.08)
1	2	3	4	5
1	1	61	22.02.08	8.26 months
2	2	1907	26.03.08	7.22 months
3	3	9	21.02.08	8.27 months
4	6	94	19.02.08	8.29 months
5	9	86	15.02.08	9.3 months
6	13	57	14.02.07	9.4 months
7	18	81	12.02.08	9.6 months
8	27	101	08.02.08	9.10 months
9	41	54	07.02.08	9.11 months
10	47	103	06.02.08	9.12 months
11	67	68	25.01.08	9.23 months
12	74	112	20.02.08	8.28 months
13	75	362	29.02.08	8.19 months
14	83	1456	17.03.08	7.31 months
15	92	83	13.06.07	16.35 months
16	Innumeros cases of similar nature were found in the register, which needs to be clarified.			

Hence,

- (a) Reasons for keeping the impounded cases pending for such a long period may be explained to audit. Compliance of the same may also be shown to Audit.
- (b) All these may got settled by the Collector-of-Stamps, under intimation to audit.

Other similar cases may also be reviewed on priority basis, under intimation to audit.

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- Page-38

**PARA 10. Verification of Stamp Papers found in the records
of the Office of Sub-Registrar No.VI-B, Alipur, Delhi**
(Audit period 2006-08 -- Reference Audit Memo no.7 dated 18.11.08)

During test-check, following randomly selected Stamp papers were found registered by your office, which were originally issued the Treasury Officer, Office of the Collector of Stamps GNCTD, Tis Hazari, Delhi, after due verifications at your end :-

S. No	Book/ Vol No.	Regn no.	Regn date	Stamp Paper No.	Amount
1	2	4	5	6	7
1	4/670	5534	26.07.07	11AA-420844	100
2	4/670	5534	26.07.07	D-132731	100
3	4/670	5539	27.07.07	F-705558	50
4	4/670	5546	30.07.07	D-157297	100
5	4/670	5563	01.08.07	746919	1000
6	4/670	5563	01.08.07	115604	500
7	4/670	5563	01.08.07	C-814192-94	100 each (3)
8	1/1016	8418	18.07.07	No Number	5000
9	1/1016	8418	18.07.07	783402-03	1000 each (3)
10	1/1016	8418	18.07.07	202532	500
11	1/1016	8418	18.07.07	D-128315	100
12	4/669	5457	18.07.07	043131	10000
13	4/669	5457	18.07.07	No Number	5000
14	4/669	5479	18.07.07	77916-17	1000
15	4/669	5479	18.07.07	202252	500
16	4/669	5480	18.07.07	163799	500
17	1/1011	8321	17.07.07	No Number	5000
18	1/1011	8338	17.07.07	778627-30	1000 each (4)
19	1/1011	8338	17.07.07	184756	500
20	1/1011	8338	17.07.07	D-063239	100

S. No	Book/ Vol No.	Regn no.	Regn date	Stamp Paper No.	Amount
1	2	4	5	6	7
21	1/1011	8338	17.07.07	00AA-620998	20
22	1/1012	8338	17.07.07	778974-77	1000
23	1/1014	8380	18.07.07	No Number	5000
24	1/1014	8380	18.07.07	111893	500
25	1/1014	8390	18.07.07	449452-55	25000
26	1/1018	8463	18.07.07	449513	25000
27	1/1018	8463	18.07.07	888162-65	1000
28	1/1020	8516	20.07.07	086676-80	15000
29	1/1020	8516	20.07.07	033215	10000
30	1/1021	8551	23.07.07	448880-91	25000
31	1/1021	8551	23.07.07	083138	20000
32	1/1022	8562	23.07.07	449594-97	25000
33	1/1016	8419	18.07.07	033243	10000
34	1/1023	8584	24.07.07	449481-84	25000
35	4/670	5530	25.07.07	086378	20000
36	4/670	5530	25.07.07	888560-62	1000 each (3)
37	4/670	5530	25.07.07	775825-28	1000 each (4)
38	4/670	5530	25.07.07	200387	500
39	4/670	5552	30.07.07	F-904971	50
40	4/670	5564	01.08.07	00AA-819867	20

- (1) Genuineness of the same may be got confirmed from the aforesaid Treasury Officer (under his seal and signature), under intimation to audit.
- (2) Incidentally, it may also be noticed in the above table that some of the Stamp papers were without any serial numbers. Kindly clarify the matter alongwith the remarks of the aforesaid Treasury Officer (under his seal and signature), under intimation to audit

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Page-39

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PARA 11: Non-production of records (NPR)

(Audit period 2006-08 — Reference Audit Memo no.11 dated 12.11.08)

The following records were not made available to audit, despite of repeated reminders :-

1. Stock Register of receipt books (manually drawn Receipt-B).
2. Impound Register related records.
3. Compliances to the DACR outstanding paras.

Non-production of the aforesaid records shows that either the record is not being maintained at all or the production of the same has been purposely avoided. Non-production of records is a serious matter and therefore if any irregularities/ discrepancies are found in the records not produced to audit, at any stage by any agency, the whole responsibility will lie on the concerned HoD. However, in case the record exists, the same may please be traced and shown to next audit for scrutiny.

[Handwritten Signature]
25/11/08
IAO

Annexure-1/Para-1

(Audit period 2006-08 --- Reference Audit Memo no.8 dated 19.11.08)

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

S. No	Book/ Vol No.	Regn no. & date	Locality / Address of property	Area of property	Consid- eration amount	Circle rate/ Sq. Mtr. (Rs.)	Calculation based on data/records made available to audit - as : (a) Cost of Land (b) Cost of Construct'n	Value as per circle rate (Rs.)	Rate of duty @	S-Duty payable (Rs.)	S-Duty paid (Rs.)	S-Duty unpaid (Rs.)	Name of the 1 st Party & 2 nd Party
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	1/1016	8418 dt. 18.07.07	MIG Flat no 61, Pocket- GH-2, Sector-28, Rohini	85 sq.mtr	175000	DDA MIG 11300	11300x85=	960500	8%	76840	12600	64240	Sh.MS Choudhary & Smt Manjula Choudhary -to- Sh. Ujjwal Ujjal
2	1/1016	8419 dt. 18.07.07	Plot no.506, Block & Pocket-C2, Sector-28, Rohini	32 sq.mtr	190000	(E) L-18400 C-6410	18400x32=	588800	6%	35328	10300	25028	Sh.ML Chhabra & Smt. Suresh Chhabra -to- Smt. Dayawanti
3	1/1016	8420 dt. 18.07.07	Plot no.808, Block & Pocket-C2, Sector-28, Rohini	32 sq.mtr	175000	(E) L-18400 C-6410	18400x32=	588800	8%	47104	12600	34504	Smt. RM Devi -to- Sh. Mukesh Mittal
4	1/1016	8421 dt. 18.07.07	Plot no.408, Block & Pocket-C2, Sector-28, Rohini	32 sq.mtr	200000	(E) L-18400 C-6410	18400x32=	588800	6%	47104	10800	24528	Sh. VK Gupta -to- Smt. Shakuntla Anjeja
5	1/1016	8422 dt. 18.07.07	Plot no.318, Block-B, Pocket-1, Sector-29, Rohini	32 sq.mtr	170000	(E) L-18400 C-6410	18400x32=	588800	6%	47104	9200	26128	Sh. DR. Arora & Smt. Devki Devi
6	1/1016	8424 dt. 18.07.07	Property no. 1743A, Kh. no. 382 Pana Manmampur, Narela	80 sq yds 66,888 sq.mtr	100000	(g) L-13700 C-4750	13700x66,888= 4750x66,888= Total Cost =	916366 317718 1234084	8%	98727	8000	90727	Sh. Dayanand -to- Sh. Ranbir Singh
7	1/1016	8425 dt. 18.07.07	Plot no.85, Block-B, Pocket-1, Sector-29, Rohini	60 sq yds 50,166 sq.mtr	480000	(E) L-18400 C-6410	18400x50,166=	923054	6%	55383	26000	29383	Smt. Preeti Jain -to- Smt. Shikha Jain
8	1/1016	8426 dt. 18.07.07	Plot no.454, Block-B, Pocket-5, Sector-28, Rohini	60 sq yds 50,166 sq.mtr	450000	(E) L-18400 C-6410	18400x50,166=	923054	6%	55383	24300	31083	Smt. Saroj -to- Smt. Anita Mittal
9	1/1016	8427 dt. 18.07.07	Plot no.302, Pocket-A, Sector-26, Rohini	32 sq.mtr	130000	(E) L-18400 C-6410	18400x32=	588800	6%	35328	7020	28308	Sh. Savinder Singh -to- Smt. Laxmi Devi
10	1/1016	8428 dt. 18.07.07	Plot no.76, Block-A, Pocket-2, Sector-30, Rohini	32 sq.mtr	190000	(E) L-18400 C-6410	18400x32=	588800	6%	35328	10300	25028	Sh. Santosh Singh -to- Smt. Meenu Bansal

58

59

70

26/10

69
93
8/10

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

S. No	Book No. / Vol No.	Regn no. & date	Locality / Address of property	Area of property	Consideration amount	Circle rate/ Sq. Mtr. (Rs.)	Calculation based on data/records made available to audit - as : a) Cost of Land b) Cost of Construction	Value as per circle rate (Rs.)	Rate of duty @	S-Duty payable (Rs.)	S-Duty paid (Rs.)	S-Duty unpaid (Rs.)	Name of the 1st Party & 2nd Party
1	2	3	4	5	6	7	8	9	10	11	12	13	14
11	1/1016	8429 dt. 18.07.07	Plot no. 510, Block-C, Pocket-1, Sector-28, Rohini	32 sq.mtr	190000	(E) L-18400 C-6410	18400x32=	588800	6%	35328	10830	24498	Smt. Sunila Bansal -10- Smt. Jasjit Kaur
12	1/1016	8430 dt. 18.07.07	Plot no. 447, Block-C, Pocket-2, Sector-28, Rohini	32 sq.mtr	180000	(E) L-18400 C-6410	18400x32=	588800	6%	35328	9720	25608	Sh. Upender Kumar -10- Smt. Ekta Anora
13	1/1016	8432 dt. 18.07.07	Plot no. 243, Block-C, Pocket-1, Sector-28, Rohini	60 sq yds 50.166 sq.mtr	498000	(E) L-18400 C-6410	18400x50.166=	923054	9%	73844	35900	37944	Ms. Deepika Poddar -10- Sh. Ashish Garg
14	1/1016	8433 dt. 18.07.07	Plot no. 906, Block & Pocket-A-1, Sector-30, Rohini	60 sq yds 50.166 sq.mtr	484000	(E) L-18400 C-6410	18400x50.166=	923054	8%	73844	34850	38994	Sh. Sanjay Jain -10- Sh. Sanjay Aggarwal & Sh. Harsh Kumar
15	1/1016	8434 dt. 18.07.07	Plot no. 101, Block-A, Pocket-3, Sector-29, Rohini	32 sq.mtr	150000	(E) L-18400 C-6410	18400x32=	588800	6%	35328	8100	27228	Smt. Renu Jhamb -10- Smt. Neha Madan
16	1/1016	8435 dt. 18.07.07	Shop no. 4, Property no. CW-48, Sanjay Gandhi Transport Nagar	8x16 sq ft 14.22 sq yds 11.89 sq.mtr	71000	(G) L-13700 C-4750	13700x11.89x3= 4750x11.89= Total Cost =	488679	6%	32709	3900	28809	Sh. SC Vg -10- Smt. Deepak Pareek
17	1/1016	8438 dt. 18.07.07	Plot no. 292, Pocket-A-3, Sector-29, Rohini	60 sq yds 50.166 sq.mtr	460000	(E) L-18400 C-6410	18400x50.166=	923054	6%	53383	24840	30543	Smt. Sweeta Malik -10- Smt. Pushpa Jain
18	1/1016	8439 dt. 18.07.07	Flat no. 16, Pocket-17, Type-A, Sector-A-6, Narela	45 sq.mtr (Assumed)	60000	(G) L-13700 C-4750	13700x45= 4750x45= Total Cost =	616500	6%	49815	3240	46575	Smt. Anima -10- Smt. Karla Rani
19	1/1016	8440 dt. 18.07.07	Plot no. 543, Block-A, Pocket-1, Sector-30, Rohini	32 sq.mtr	200000	(E) L-18400 C-6410	18400x32=	588800	8%	47104	14400	32704	Sh. Mahesh Agarwal -10- Sh. Rajinder Pushkarna
20	1/1017	8450 dt. 18.07.07	Plot no. 685, Pocket-A1, Sector-29, Rohini	60 sq.mtr	490000	(E) L-18400 C-6410		1104000	8%	88320	35300	53020	Sh. SC Gupta & Sh. Rama Gupta -10- Sh. Anil Anora
21	1/1017	8451 dt. 18.07.07	Plot no. 603, Pocket-C-2, Sector-32, Rohini	60 sq.mtr	590000	(E) L-18400 C-6410		1104000	6%	66240	31900	34340	Smt. Umesh Mahajan & Smt. Neelam Mahajan -10- Smt. Manita

8/10

33

58

22

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

1	2	3	4	5	6	7	8	9	10	11	12	13	14
S. No.	Book Vol No.	Regn no. & locality / Address of property	Area of property	Consid-eration amount	Circle rate/ Sq. Mtr. (Rs.)	Calculation based on data/records made available to audit - as : a) Cost of Land b) Cost of Construc'tn	Value as per circle rate (Rs.)	Rate of duty @	S-Duty payable (Rs.)	S-Duty paid (Rs.)	S-Duty unpaid (Rs.)	Name of the 1st Party & 2nd Party	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
22	1/1017	8452 Plot no. 502, Pocket-1, Sector-A5, Narela dt. 18.07.07	25 sq.mtr (assumed)	200000	DDA Jantla		215000	6%	12900	12000	900	Smt. Prateep Dwar & Smt. Renu Dwar -10- Smt. Sunaina Rappu	
23	1/1017	8453 Plot no. 439, Pocket-C-2, Sector-29, Rohini dt. 18.07.07	32 sq. mtr	180000	(E) L-18400 C-6410		588800	6%	35328	35328	9750	Smt. Sunrita Jain -10- Smt. Manita Taneja	
24	1/1017	8454 Plot no. 591, Pocket-C-5, Sector-28, Rohini dt. 18.07.07	60 sq.mtr	480000	(E) L-18400 C-6410		1104000	6%	66240	34560	31680	Smt. Aditya Rayar -10- Smt. Ved Prakash & Smt. Rm. Kall Dev	
25	1/1017	8455 Plot no. 373, Pocket-B-3, Sector-29, Rohini dt. 18.07.07	32 sq.mtr	155000	(E) L-18400 C-6410		588800	6%	35328	11600	23728	Smt. Naresh Gupta & Smt. Sushma Gupta -10- Smt. Ramesh Balra	
26	1/1017	8456 Plot no. 440, Pocket-C-2, Sector-32, Rohini dt. 18.07.07	32 sq.mtr	210000	(E) L-18400 C-6410		588800	8%	47104	15120	31984	Smt. Banita -10- Smt. Rajeev Gupta	
27	1/1017	8457 Plot no. 216, Blk & Pkt-A, Sector-30, Rohini dt. 18.07.07	32 sq.mtr	270000	(E) L-18400 C-6410		588800	6%	35328	14600	20728	Smt. Shashi Bala -10- Smt. Usha Kumar	
28	1/1017	8458 Plot no. 245, Pocket-B-3, Sector-29, Rohini dt. 18.07.07	32 sq.mtr	160000	(E) L-18400 C-6410		588800	6%	35328	11600	23728	Smt. Swarn Kanla -10- Smt. Kamlesh Kumar	
29	1/1017	8459 Plot no. 396, Pocket-C-3, Sector-28, Rohini dt. 18.07.07	60 sq.mtr	565000	(E) L-18400 C-6410		1104000	8%	88320	41000	47320	Smt. Anita Jain -10- Smt. Pradeep Kumar	
30	1/1017	8460 Plot no. 440, Pocket-A-5, Sector-28, Rohini dt. 18.07.07	60 sq.mtr	470000	(E) L-18400 C-6410		1104000	6%	66240	25380	40860	Smt. AK Relan & Smt. Asha Relan -10- Smt. Bindu Rani	
31	1/1017	8461 Plot no. 302, Pocket-C-5, Sector-28, Rohini dt. 18.07.07	60 sq.mtr	485000	(E) L-18400 C-6410		1104000	8%	88320	26190	62130	Smt. Alok Gupta -10- Smt. Lalita Coel Family Trust	
32	1/1017	8462 Plot no. 141, Pocket-A, Sector-26, Rohini dt. 18.07.07	32 sq.mtr	130000	(E) L-18400 C-6410		588800	8%	47104	9360	37744	Smt. Sunita Duggal -10- Smt. J.R. Sharma	
33	1/1019	8498 Plot no. 111, Pocket-F, Sector-B-2, Narela dt. 19.07.07	45 sq.mtr (assumed)	400000	DDA LIG		418500	8%	33480	28800	4680	Smt. Ganga Devi -10- Smt. Rajbir	
34	1/1017	8370 Plot No. 238, Block-A, Pkt-02, Sector-30, Rohini dt. 18.07.07	32 Sq.Mtr	195000	E		598800	6%	35928	10530	25398	Smt. Parjit Singh to Parjit Singhal	

84/2

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

S. No.	Book/ Vol No.	Regn no. & date	Locality / Address of property	Area of property	Consid-eration amount	Circle rate/ Sq. Mtr. (Rs.)	Calculation based on data/records made available to audit - as : a) Cost of Land b) Cost of Construc'tn	Value as per circle rate (Rs.)	Rate of duty @	S-Duty payable (Rs.)	S-Duty paid (Rs.)	S-Duty unpaid (Rs.)	Name of the 1 st Party & 2 nd Party
1	2	3	4	5	6	7	8	9	10	11	12	13	14
35	1/1017	8443 dt. 18.07.07	Poi No. 228 Block-B, Holambi Kalan, Narela	50 Sq. Mtr.	490000	H	13700x30=4750x30=137000x32=	685000	6%	41100	26460	14640	Mahender Wadhwa to Mrs. Kamlesh Sharma
36	1/1017	8444 dt. 18.07.07	Poi No. 322, Sanjay Gandhi Transport Nagar	30 Sq. Mtr.	150000	(G) L-13700 C-4750	4750x30=142500 Total Cost = 553500	142500	8%	44280	8100	36180	Bakander Singh and Sunil Singh
37	1/1017	8446 dt. 18.07.07	Shop No 4, G-Floor, A-1, Mamoorgur, Narela	68 Sq. Yds/ 56.84Sq. Mtr.	300000	H		1176754	8%	94140	24000	70140	Smt. Kamlesh to Kalu Ram
38	1/1017	8448 dt. 18.07.07	H. No. 702, Village Bawana, Delhi	100Sq Yds/ 84Sq. Mtr.	225000	H		579600	6%	34776	13500	21276	Zile Singh Dalal to Smt. Reena
39	1/1014	8389 dt. 18.07.07	726, Block-C, Pocket-2, Rohini, Phase-IV	32 sq.mtr.	155000	E	14400x32=	588800	6%	35328	8370	26958	Smt. Shashi Jain -to- Smt. Usha Goel
40	1/1014	8390 dt. 18.07.07	Property no. 66, Block-A-G, Sanjay Gandhi Tpl Nagar	440 sq.mtr.	2100000	G	13700x440x3=4750x440=	2090000	6%	1210440	113400	1097040	Mrs. Shanti Roadways -to- Smt. Renu Jain
41	1/1014	8391 dt. 18.07.07	Kh. no. 106/92m/n, Khera Kalan	1 Bigha 1 Biswa 550 sq yda 462 sq mtrs.	200000	H	6900x462=	3187800	6%	191268	12000	179268	Sr. MP Jain -to- Smt. Shashi Gupta
42	1/1014	8397 dt. 18.07.07	260, Block-A, Pocket-1, Sector-30, Rohini	32 sq.mtr.	200000	E	9300x32=	297600	8%	23808	14400	9408	Smt. Rekha Goel -to- Smt. Anil Gupta
43	1/1018	8463 dt. 18.07.07	516, Block-C, Pocket-4, Sector-28, Rohini	60 sq.mtr.	485000	E	11300x60=	678000	8%	54240	34920	19320	Mrs. Megha Aggarwal -to- Smt. Rakesh Kumar
44	1/1018	8464 dt. 18.07.07	512, Block-C, Pocket-5, Sector-28, Rohini	60 sq.mtr.	490000	E	11300x60=	678000	8%	54240	35280	18960	Smt. Alka Mishra -to- Smt. Amardeep Sharma
45	1/1018	8465 dt. 18.07.07	233, Block-C, Pocket-4, Sector-28, Rohini	60 sq.mtr.	485000	E	11300x60=	678000	8%	54240	34920	19320	Smt. Ramesh Ran -to- Smt. Ananddeep Sharma
46	1/1018	8466 dt. 18.07.07	LIG Flat, Pocket-F, Sector-B-2, Rohini	45 sq.mtr.	320000	E	9300x45=	418500	6%	25110	17300	7810	Mrs. Rashid Khan -to- Smt. Neha Gang
47	1/1018	8467 dt. 18.07.07	Poi no. 1648, Narela Industrial Area, Narela	350 sq.mtr.	920000	G	13700x350x3=	14385000	6%	863100	49680	813420	Smt. Shalu Jindal & Smt. Rekha Jindal -to- Smt. Kamlesh Aggarwal
48	1/1018	8468 dt. 18.07.07	398, Block-C, Pocket-1, Sector-28, Rohini	32 sq.mtr.	165000	E	13700x32=	297600	6%	17856	8910	8946	Smt. Meeta Bansal -to- Smt. Tavina Anuja

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

1	2	3	4	5	6	7	8	9	10	11	12	13	14	
S. No	Book/ Vol No.	Regn no. & date	Locality / Address of property	Area of property	Consideration amount	Circle rate/ Sq. Mtr. (Rs.)	Calculation based on data/records made available to audit - as : a) Cost of Land b) Cost of Construction	Value as per circle rate (Rs.)	Rate of duty @	S-Duty payable (Rs.)	S-Duty paid (Rs.)	S-Duty unpaid (Rs.)	Name of the 1 st Party & 2 nd Party	
49	1/1018	8474 dt. 18.07.07	Plot no.616, Block-C, Pocket-2, Rohini	60 sq.mtr.	575000	E	11300x60=	678000	8%	54240	41400	12840	Sh. Ashok Saini -to- Smt. Kamal Saini	
50	1/1018	8476 dt. 18.07.07	Kh. no. 101 mtr (08), Village Sarany	400 sq.yds/ 336 sq.mtr.			6900x336=	2318400	8%	185472	28000	157472	Sh. Bhupesh Kumar -to- Sh. Mukesh Kumar	
51	1/1018	8478 dt. 18.07.07	Kh. no. 514, Punjabi Colony, Village Narela	196 sq.yds/ 164.64 sq.mtr.	220000	G	13700x164.64=	2255568	8%	180445	17600	162848	Sh. Anil Bansal -to- Sh. Trilok Chand	
52	1/1018	8479 dt. 18.07.07	Kh. no. 21/10/1, Saranypur Industrial Area	500 sq.yds/ 420 sq.mtr.	300000	G	13700x420= 4750x420= Total Cost =	17179800 1985500	6%	1149918	18000	1131918	Sh. Sajjan Kumar & Sh. Ram Bilas, etc -to- Smt. Sangeeta Thakral	
(Rupees Forty nine lakhs forty three thousand four hundred and forty two only)													4943455	

Annexure-2/Para-2

(Audit period 2006-08 — Reference Audit Memo no.9 dated 19.11.08)

List of cases of loss of Government revenue due Short stamp-duty charged on agreement to sale

S. No	Book/ Vol No.	Regn no. & date	Locality / Address of property	Area of property	Consid-eration amount	Circle rate/ Sq. Mtr. (Rs.)	Calculation based on data/records made available to audit - as : (a) Cost of Land (b) Cost of Construct'n	90% Value as per circle rate (Rs.)	Rate of duty @	S-Duty payable (Rs.)	S-Duty paid (Rs.)	S-Duty unpaid (Rs.)	Name of the 1 st Party & 2 nd Party
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	1/1016	8418 dt18.07.07	MIG Flat no.51, Pocket-GH-2, Sector-28, Rohini	85 sq.mtr	175000	DDA MIG 11300	11300x85=960500	864450	8%	69156	12600	56556	Sr MS Choudhary & Smt Manjula Choudhary -to- Sh. Ujjwal Uppal
2	1/1016	8419 dt18.07.07	Plot no.506, Block & Pocket-C2, Sector-28, Rohini	32 sq.mtr	190000	(E) L-18400 C-6410	18400x32=588800	529920	6%	31795	10300	21495	Sh. ML Chhabra & Smt. Sudeesh Chhabra -to- Smt. Dayawanti
3	1/1016	8420 dt18.07.07	Plot no.808, Block & Pocket-C2, Sector-28, Rohini	32 sq.mtr	175000	(E) L-18400 C-6410	18400x32=588800	529920	8%	42398	12600	29798	Smt. RM Devi -to- Sh. Mikeesh Mittal
4	1/1016	8421 dt18.07.07	Plot no.408, Block & Pocket-C2, Sector-28, Rohini	32 sq.mtr	200000	(E) L-18400 C-6410	18400x32=588800	529920	6%	42398	10800	20995	Sh. YK Gupta -to- Smt. Shikanta Arneja
5	1/1016	8422 dt18.07.07	Plot no.318, Block-B, Pocket-1, Sector-29, Rohini	32 sq.mtr	170000	(E) L-18400 C-6410	18400x32=588800	529920	6%	42398	9200	22595	Sh. DR Arora & Smt. Devki Rani -to- Smt. Prabha Dewan
7	1/1016	8425 dt18.07.07	Plot no.85, Block-B, Pocket-1, Sector-29, Rohini	60 sq yds 50.166 sq.mtr	480000	(E) L-18400 C-6410	18400x50.166=923054	830749	6%	49845	26000	23845	Smt. Preeti Jain -to- Smt. Shikha Jain
8	1/1016	8426 dt18.07.07	Plot no.454, Block-B, Pocket-5, Sector-28, Rohini	60 sq yds 50.166 sq.mtr	450000	(E) L-18400 C-6410	18400x50.166=923054	830749	6%	49845	24300	25545	Smt. Saroj -to- Smt. Anila Mittal
9	1/1016	8427 dt18.07.07	Plot no.302, Pocket-A, Sector-26, Rohini	32 sq.mtr	130000	(E) L-18400 C-6410	18400x32=588800	529920	6%	31795	7020	24775	Sh. Savinder Singh -to- Smt. Laxmi Devi
10	1/1016	8428 dt18.07.07	Plot no.76, Block-A, Pocket-2, Sector-30, Rohini	32 sq.mtr	190000	(E) L-18400 C-6410	18400x32=588800	529920	6%	31795	10300	21495	Sh. Santosh Singh -to- Smt. Meelu Bansal
11	1/1016	8429 dt18.07.07	Plot no.510, Block-C, Pocket-1, Sector-28, Rohini	32 sq.mtr	190000	(E) L-18400 C-6410	18400x32=588800	529920	6%	31795	10830	20965	Smt. Sunila Bansal -to- Smt. Jasjil Kaur

(64)

88

29

List of cases of loss of Government revenue due Short stamp-duty charged on agreement to sale

1	2	3	4	5	6	7	8	9	10	11	12	13	14
Book/ Vol No.	Regn no. & date	Locality / Address of property	Area of property	Consideration amount	Circle rate/ Sq. Mtr. (Rs.)	Calculation based on data/records made available to audit - as : a) Cost of Land b) Cost of Constru'tn	90% Value as per circle rate (Rs.)	Rate of duty @	S-Duty payable (Rs.)	S-Duty paid (Rs.)	S-Duty unpaid (Rs.)	Name of the 1st Party & 2nd Party	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
12	1/1016	8430 dt18.07.07 Plot no. 447, Block-C, Pocket-2, Sector-28, Rohini	32 sq.mtr	180000	(E) L-18400 C-6410	18400x32=588800	529920	6%	31795	9720	22075	Sh. Upender Kumar -10- Smt. Eria Aora	
13	1/1016	8432 dt18.07.07 Plot no. 243, Block-C, Pocket-1, Sector-28, Rohini	60 sq yds 50.166 sq.mtr	498000	(E) L-18400 C-6410	18400x50.166=923054	830749	8%	66460	35900	30560	Ms. Deepika Poddar -10- Sh. Ashish Gang	
14	1/1016	8433 dt18.07.07 Plot no. 906, Block & Pocket-A-1, Sector-30, Rohini	60 sq yds 50.166 sq.mtr	484000	(E) L-18400 C-6410	18400x50.166=923054	830749	8%	66460	34850	31610	Sh. Sanjay Jain -10- Sh. Sanjay Aggarwal & Sh. Harish Kumar	
15	1/1016	8434 dt18.07.07 Plot no. 101, Block-A, Pocket-3, Sector-29, Rohini	32 sq.mtr	150000	(E) L-18400 C-6410	18400x32=588800	529920	6%	31795	8100	23695	Smt. Renu Jhamb -10- Smt. Neha Madan	
16	1/1016	8435 dt18.07.07 Shop no. 4, Property no. CW-48, Sanjay Gandhi Transport Nagar	8 x 16 sq ft 14.22 sq yds 11.89 sq mtrs	71000	(G) L-13700 C-4750	13700x11.89x3=4750x11.89=Total Cost =	545167	6%	29438	3900	25538	Sh. SC Vrg -10- Smt. Deepak Pareek	
17	1/1016	8438 dt18.07.07 Plot no. 292, Pocket-A-3, Sector-29, Rohini	60 sq yds 50.166 sq.mtr	480000	(E) L-18400 C-6410	18400x50.166=923054	830749	6%	49845	24840	25005	Smt. Sweeta Malik -10- Smt. Pushpa Jain	
18	1/1016	8439 dt18.07.07 Flat no. 16, Pocket-17, Type-A, Sector-A-6, Narela	45 sq.mtr (Assumed)	60000	(G) L-13700 C-4750	13700x45=4750x45=Total Cost =	213750	6%	44834	3240	41594	Smt. Anina -10- Smt. Kamla Rani	
19	1/1016	8440 dt18.07.07 Plot no. 543, Block-A, Pocket-1, Sector-30, Rohini	32 sq.mtr	200000	(E) L-18400 C-6410	18400x32=588800	529920	8%	42394	14400	27994	Sh. Mahesh Agarwal -10- Sh. Rajinder Pushkarna	
20	1/1017	8450 dt 18.07.07 Plot no. 665, Pocket-A1, Sector-29, Rohini	60 sq.mtr	490000	(E) L-18400 C-6410	90% of 1104000=	993600	8%	79488	35300	44188	Sh. SC Gupta & Sh. Rama Gulra -10- Sh. Anil Aora	
21	1/1017	8451 dt 18.07.07 Plot no. 803, Pocket-C-2, Sector-32, Rohini	60 sq.mtr	590000	(E) L-18400 C-6410	90% of 1104000=	993600	6%	59616	31900	27716	Smt. Meenam Mahajan -10- Smt. Mantra	

List of cases of loss of Government revenue due Short stamp-duty charged on agreement to sale

S. No	Book/ Vol No.	Regn no. & date	Locality / Address of property	Area of property	Consid-eration amount	Circle rate/ Sq. Mtr. (Rs.)	Calculation based on data/records made available to audit - as : a) Cost of Land b) Cost of Construct'n	90% Value as per circle rate (Rs.)	Rate of duty @	S-Duty payable (Rs.)	S-Duty paid (Rs.)	S-Duty unpaid (Rs.)	Name of the 1 st Party & 2 nd Party
1	2	3	4	5	6	7	8	9	10	11	12	13	14
22	1/1017	8453 dt. 18.07.07	Plot no. 439, Pocket-C-2, Sector-29, Rohini	32 sq. mtr	180000	(E) L-18400 C-6410	90% of 588800 =	529920	6%	31795	9750	22045	Sh. Ashant Kumar & Smt. Sunnita Jain -to- Smt. Manita Taneja
23	1/1017	8454 dt. 18.07.07	Plot no. 591, Pocket-C-5, Sector-28, Rohini	60 sq. mtr	480000	(E) L-18400 C-6410	90% of 1104000 =	993600	6%	59616	34560	25056	Sh. Ved Prakash & Smt. Pm. Kail Dev
24	1/1017	8455 dt. 18.07.07	Plot no. 373, Pocket-B-3, Sector-29, Rohini	32 sq. mtr	155000	(E) L-18400 C-6410	90% of 588800 =	529920	6%	31795	11600	20199	Sh. Naresh Gupta & Smt. Sushma Gupta -to- Sh. Ramesh Baira
25	1/1017	8456 dt. 18.07.07	Plot no. 440, Pocket-C-2, Sector-32, Rohini	32 sq. mtr	210000	(E) L-18400 C-6410	90% of 588800 =	529920	6%	42394	15120	27274	Smt. Banita -to- Sh. Rajeev Gupta
26	1/1017	8457 dt. 18.07.07	Plot no. 216, Blk & Pkt-A, Sector-30, Rohini	32 sq. mtr	270000	(E) L-18400 C-6410	90% of 588800 =	529920	6%	31795	14600	17195	Smt. Shashi Bala -to- Smt. Usha Kumar
27	1/1017	8458 dt. 18.07.07	Plot no. 245, Pocket-B-3, Sector-29, Rohini	32 sq. mtr	160000	(E) L-18400 C-6410	90% of 588800 =	529920	6%	31795	11600	20199	Smt. Swaru Kanta -to- Smt. Kamlesh Kumar
28	1/1017	8459 dt. 18.07.07	Plot no. 396, Pocket-C-3, Sector-28, Rohini	60 sq. mtr	565000	(E) L-18400 C-6410	90% of 1104000 =	993600	8%	79488	41000	38488	Smt. Anita Jain -to- Sh. Pradeep Kumar
29	1/1017	8462 dt. 18.07.07	Plot no. 141, Pocket-A, Sector-26, Rohini	32 sq. mtr	130000	(E) L-18400 C-6410	90% of 588800 =	529920	8%	42394	9360	33034	Smt. Sunila Duggal -to- Sh. J.P. Sharma
30	1/1017	8370 dt. 18.07.07	Plot No. 238, Block-A, Pkt-02, Sector-30, Rohini	32 Sq. Mtr	195000	E	90% of 598800 =	538920	6%	32335	10530	21805	Ranjit Singhi to Anita Singhal
31	1/1017	8443 dt. 18.07.07	Plot No. 228 Block-B, Holambi Kalan, Narela	50 Sq. Mtr.	490000	H	90% of 685000 =	616500	6%	36990	26460	10530	Mahender Wadhwa to Mrs. Kamlesh Sharma
32	1/1014	8389 dt. 18.07.07	726, Block-C, Pocket-2, Rohini, Phase-IV	32 sq. mtr.	155000	E	90% of 588800 =	529920	6%	31795	8370	23425	Smt. Shashi Jain -to- Smt. Usha Goel
33	1/1014	8390 dt. 18.07.07	Property no. 66, Block-A, G, Sarany Gandhi Trl. Nagar	440 sq. mtr.	2100000	G	13700x440x3 = 4750x440 = Total Cost =	18084000 2090000 20174000 Its 90% = 18156600	6%	1089396	113400	975996	Mrs. Shanti Roadways -to- Smt. Renu Jain

98

22

62

List of cases of loss of Government revenue due Short stamp-duty charged on agreement to sale

S. No	Book/ Vol No.	Regn no. & date	Locality / Address of property	Area of property	Consid-eration amount	Circle rate/ Sq. Mtr. (Rs.)	Calculation based on data/records made available to audit - as : a) Cost of Land b) Cost of Construction	90% Value as per circle rate (Rs.)	Rate of duty @	S-Duty payable (Rs.)	S-Duty paid (Rs.)	S-Duty unpaid (Rs.)	Name of the 1 st Party & 2 nd Party
1	2	3	4	5	6	7	8	9	10	11	12	13	14
34	1/1014	8397 dt. 18.07.07	260, Block-A, Pocket-1, Sector-30, Rohini	32 sq.mtr.	200000	E	90% of 297600	267840	8%	21427	14400	7027	Smt. Rakha Goel -to- Sh. Anil Gupta
35	1/1018	8463 dt. 18.07.07	516, Block-C, Pocket-4, Sector-28, Rohini	60 sq.mtr.	485000	E	90% of 678000	610200	8%	48816	34920	13896	Mrs. Megha Aggarwal -to- Sh. Rakesh Kumar
36	1/1018	8464 dt. 18.07.07	512, Block-C, Pocket-5, Sector-28, Rohini	60 sq.mtr.	490000	E	90% of 678000	610200	8%	48816	35280	13536	Smt. Alka Mishra -to- Sh. Amardeep Sharma
37	1/1018	8465 dt. 18.07.07	233, Block-C, Pocket-4, Sector-28, Rohini	60 sq.mtr.	485000	E	90% of 678000	610200	8%	48816	34920	13896	Smt. Ramesh Rani -to- Sh. Amardeep Sharma
38	1/1018	8466 dt. 18.07.07	LIG Flat, Pocket-F, Sector-B-2, Rohini	45 sq.mtr.	320000	E	90% of 418500	376650	6%	22599	17300	5299	Mrs. Rashid Khan -to- Smt. Neha Gang
39	1/1018	8467 dt. 18.07.07	Pot no. 1648, Narela Industrial Area, Narela	350 sq.mtr.	920000	G	90% of 14385000	12946500	6%	776790	49680	727110	Rakha Jindal -to- Smt. Kamlesh Aggarwal
40	1/1018	8468 dt. 18.07.07	398, Block-C, Pocket-1, Sector-28, Rohini	32 sq.mtr.	165000	E	90% of 297600	267840	6%	16070	8910	7180	Smt. Meera Bansal -to- Smt. Tarunika Ahuja
41	1/1018	8474 dt. 18.07.07	Pot no. 616, Block-C, Pocket-2, Rohini	60 sq.mtr.	575000	E	90% of 678000	610200	8%	48816	41400	7416	Sh. Ashok Sahni -to- Smt. Kamal Sahni

(Rupees Twenty five lakhs ninety eight thousand six hundred and seven only)

28/12

Annexure-3/Para-3

(Audit period 2006-08 - Reference Audit Memo no. 11 dated 20.11.08)

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

S. No	Book/ Vol No.	Regn. no. & date	Locality / Address of property	Area of property	Consid-eration amount	Circle rate/ Sq. Mtr. (Rs.)	Calculation based on data/records made available to audit - as : (a) Cost of Land (b) Cost of Constru'tn	Value as per circle rate (Rs.)	Rate of duty @	S-Duty payable (Rs.)	S-Duty paid (Rs.)	S-Duty unpaid (Rs.)	Name of the 1st Party & 2nd Party
1	4/669	5455 dt. 18.07.07	Plot no.433, Block & Pocket no.C-2, Sector-27, Rohini	18 sq mtr.	16500	(E) L-19400 C-6410	18400x18	331200	3%	9936	500	9436	Sh. Suresh Kumar -to- Smt. Sunila
2	4/669	5457 dt. 18.07.07	Property no.30, Kh.no.30/8 & 90/9, Master Mohalla, Libaspur	156.5 sq.yds 130.85 sq mtr.	300000	(G) L-13700 C-4750	13700x130.85= 4750x130.85= Total Cost =	1792645 621538 2414183	3%	72426	15000	57426	Sh. Pradeep Gupta -to- Sh. Harvinder Singh
3	4/669	5460 dt. 18.07.07	Plot no.F-137, Block-F, Shahbad Dairy	12.5 sq mtr.	40000	(G) L-13700 C-4750	13700x12.5= 4750x12.5= Total Cost =	171250 59372 230625	3%	6919	1200	5719	Smt. Maya Devi -to- Smt. Charnder Karia
4	4/669	5463 dt. 18.07.07	Plot no.D-176, Kh.no.22/23, Sarup Nagar, Blk-D, Libaspur	150 sq.yds 125.415 sq mtr.	100000	(G) L-13700 C-4750	13700x125.415= 4750x125.415= Total Cost =	1718186 565721 2313907	3%	69417	5000	64417	Smt. Sudha Goel Smt. Geeta Gupta -to- Sh. Ajay Sethwal
5	4/669	5478 dt. 18.07.07	Kh.no.155/49 (0-6), Village Pooni Kalia, Narela	6 Biswa 300 sq.yds 250.83 sq mtr.	900000	(H) L-8900	6900x250.83= 13700x44.3133= 4750x44.3133= Total Cost =	1730727 607092 210488 817580	3%	51922	45000	6922	Smt. Sarayjeel Kaur -to- Sh. Jasbir Singh
6	4/669	5479 dt. 18.07.07	Kh.no.323, Village Siraspur, Sarup Nagar	53 sq.yds 44.3133 sq mtr.	50000	(G) L-13700 C-4750	13700x44.3133= 4750x44.3133= Total Cost =	607092 210488 817580	3%	24527	2500	22027	Smt. Usha -to- Sh. Shahzad Khan
7	4/669	5480 dt. 18.07.07	Plot no.B-332, Holambi Kalia, Phase-I	18 sq mtr.	10000	(G) L-13700 C-4750	13700x18= 4750x18= Total Cost =	246600 87580 159020	3%	7398	500	6898	Sh. Lakhmi Ram -to- Sh. Jyogoo
8	4/668	5417 dt. 18.07.07	Plot No.12, Kh. No. 7/21, Sarup Nagar	266.2Sq. Yds/ 164.64Sq.Mtr	150000	H	1542840	3%	46285	7500	38785	Rajinder Kumar to Sarjay Kader	
9	4/668	5418 dt. 18.07.07	Kh.No. 8/7 & 8/14, H Block, Sarup Nagar	100Sq.Yds/ 84Sq.Mtr	40000	H	579600	3%	17388	1200	16188	Rajiv Kumar Vj to Ram Dev	
10	4/668	5419 dt. 18.07.07	Kh.No. 8/7 & 8/14, H Block, Sarup Nagar	100Sq.Yds/ 84Sq.Mtr	40000	H	579600	3%	17388	2000	15388	Rajiv Kumar Vj to Jal Kishan	
11	4/668	5420 dt. 18.07.07	Kh.No. 8/7 & 8/14, H Block, Sarup Nagar	100Sq.Yds/ 84Sq.Mtr	50000	H	579600	3%	17388	2500	14888	Rajiv Kumar Vj to Narender Mohan Sharma	
12	4/668	5421 dt. 18.07.07	Kh.No. 8/7 & 8/14, H Block, Sarup Nagar	300Sq.Yds/ 252Sq.Mtr	120000	H	1738800	3%	52164	6000	46164	Rajiv Kumar Vj to Padam Sharma	

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

S. No./Vol No.	Book/ Regn no. & locality / Address of property	Area of property	Consideration amount	Circle rate/ Sq. Mtr. (Rs.)	Calculation based on data/records made available to audit - as : a) Cost of Land b) Cost of Construct'n	Value as per circle rate (Rs.)	Rate of duty @	S-Duty payable (Rs.)	S-Duty paid (Rs.)	S-Duty unpaid (Rs.)	Name of the 1st Party & 2nd Party		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
13	4/668	5423 dt. 18.07.07	Plot no. 502, Poket-7, Sector-A-10, Resettlement colony Narela	18Sq. Mtr	25000	G		246600	3%	7398	1250	6148	M.H.D. PARVEZ TO DINA NATH SHARMA
14	4/668	5424 dt. 18.07.07	Plot no. 503, Poket-7, Resettlement colony Narela	18Sq. Mtr	25000	G		246600	3%	7398	1250	6148	M.H.D. PARVEZ TO DINA NATH SHARMA
15	4/668	5425 dt. 18.07.07	Plot No. 778-C, Holambi kalan Phase-II	18Sq. Mtr	10000	G		246600	3%	7398	300	7098	Mahender Kumar to Smt. Rajya
16	4/668	5426 dt. 18.07.07	Plot No. 779-C, Holambi kalan Phase-II	18Sq. Mtr	10000	G		246600	3%	7398	300	7098	Mahender Kumar to Meetrakshi
17	4/668	5427 dt. 18.07.07	Plot No. C-32, Amar colony, Sameypur Badli	18Sq. Mtr	35000	G		246600	3%	7398	1050	6348	Ajay to Mrs. Meenu
18	4/668	5429 dt. 18.07.07	E-2122, Sahbad Dairy,	12.5 Sq. Mtr	50000	G		230625	3%	6919	1500	5419	Maharaj Kumar to Sushila
19	4/668	5436 dt. 18.07.07	Plot No. 66, Sarup Nagar, Block-I, Delhi	50Sq. Yds/ 42Sq. Mtr	30000	G		575400	3%	17262	900	16362	Mahesh Kumar & Rishi Raj to Raj Kiran
20	4/668	5437 dt. 18.07.07	Plot No. 66, Sarup Nagar, Block-I, Delhi	60Sq. Yds/ 50.45Sq. Mtr	30000	G		690480	3%	20714	1500	19214	Mahesh Kumar & Rishi Raj to Joginder Sharma
21	4/668	5449 dt. 18.07.07	Plot No. 422m Extended Lal Dora, Khera Kalan, Delhi	300Sq. Yds/ 252Sq. Mtr	100000	H		1738800	3%	52164	5000	47164	Ravi Gupta to Ravi Malik
22	4/668	5453 dt. 18.07.07	Kh. No. 87, village Libaspur Sarup Nagar, I Block	150Sq. Yds/ 126Sq. Mtr	120000	G		1726200	3%	51786	3600	48186	Sunita Devi to Suman

(Rupees Four lakhs seventy three thousand four hundred and forty three only)

Annexure-4/Para-4

(Audit period 2006-08 — Reference Audit Memo no.12 dated 20.11.08)

List of cases of loss of Government revenue due to Stamp duty short paid in GPA (with consideration amount)

S. No.	Book/ Vol No.	Regn no. & date	Locality / Address of property	Area of property	Consid-eration amount	Circle rate/ Sq. Mtr. (Rs.)	Calculation based on data/records made available to audit — as : (a) Cost of Land (b) Cost of Construct'n	Value as per circle rate (Rs.)	Rate of duty @	S-Duty payable (Rs.)	S-Duty paid (Rs.)	S-Duty unpaid (Rs.)	Name of the 1 st Party & 2 nd Party
1	4/669	5455 dt. 18.07.07	Plot no.433, Block & Pocket no.C-2, Sector-27, Rohini	18 sq mtr.	16500	(E) L-18400 C-6410	18400x18	331200	6%	19872	500	19372	Sh. Suresh Kumar -to- Smt. Sunita
2	4/669	5457 dt. 18.07.07	Property no.30, Kh.no.30/8 & 309, Master Mohalla, Libaspur	156.5 sq.yds 130.85 sq mtr.	300000	(G) L-13700 C-4750	13700x130.85 = 4750x130.85 = Total Cost =	1792645 621538 2414183	8%	193135	15000	178135	Sh. Pradeep Gupta -to- Sh. Harvinder Singh
3	4/669	5460 dt. 18.07.07	Plot no. F-137, Block-F, Shahad Dairy	12.5 sq mtr.	40000	(G) L-13700 C-4750	13700x12.5 = 4750x12.5 = Total Cost =	171250 59372 230622	6%	13838	1200	12638	Smt. Maya Devi -to- Smt. Chander Kanta
4	4/669	5463 dt. 18.07.07	Plot no. D-176, Kh.no.22/23, Sarup Nagar, Bk-D, Libaspur	150 sq.yds 125.415 sq mtr.	100000	(G) L-13700 C-4750	13700x125.415 = 4750x125.415 = Total Cost =	1718186 595721 2313907	8%	185113	5000	180113	Smt. Sudha Goel Smt. Geeta Gupta -to- Sh. Ajay Sehrawal
5	4/669	5478 dt. 18.07.07	Kh.no.155/49 (0-6), Village Poonh Kahan, Narela	6 Biswa 300 sq.yds 250.83 sq mtr.	900000	(H) L-6900	6900x250.83 =	1730727	8%	138458	45000	93458	Smt. Sarayee Kaur -to- Sh. Jasbir Singh
6	4/669	5479 dt. 18.07.07	Kh.no.323, Village Siraspur, Sarup Nagar	53 sq.yds 44.3133 sq.mtr.	50000	(G) L-13700 C-4750	13700x44.3133 = 4750x44.3133 = Total Cost =	607092 210488 817580	8%	65406	2500	62906	Smt. Usha -to- Sh. Sharad Khan
7	4/669	5480 dt. 18.07.07	Plot no.B-332, Holambi Kahan, Phase-I	18 sq mtr.	10000	(G) L-13700 C-4750	13700x18 =	246600	8%	19728	500	19228	Sh. Lakh Ram -to- Sh. Jignoo
8	4/670	5530 dt. 25.07.07	Plot no.195, Kh.no.108/195 (0-6), Village Khera Kahan	300 sq.yds 250.83 sq mtr.	200000	(H) L-6900	6900x250.83 =	1730727	6%	103844	52500	51344	Sh. Sapan Jain -to- Smt. Savita Dangl
9	4/668	5417 dt. 18.07.07	Plot No.12, Kh. No.7/21, Sarup Nagar	266.25sq.Yds/ 164.64Sq.Mtr	150000	H	1542840	8%	123424	7500	115924	Rajinder Kumar to Sarjay Yadav	
10	4/668	5418 dt. 18.07.07	Kh.No. 87 & 81/4, H Block, Sarup Nagar	100Sq. Yds/ 84Sq.Mtr	40000	H	579600	6%	34776	1200	33576	Rajiv Kumar Vij to Ram Devi	
11	4/668	5419 dt. 18.07.07	Kh.No. 87 & 81/4, H Block, Sarup Nagar	100Sq. Yds/ 84Sq.Mtr	40000	H	579600	8%	46368	2000	44368	Rajiv Kumar Vij to Jai Kishan	
12	4/668	5420 dt. 18.07.07	Kh.No. 87 & 81/4, H Block, Sarup Nagar	100Sq. Yds/ 84Sq.Mtr	50000	H	579600	8%	46368	2500	32276	Rajiv Kumar Vij to Narendra Mohan Sharma	

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List of cases of loss of Government revenue due to Stamp duty short paid in GPA (with consideration amount)

S. No	Book/ Vol No.	Regn no. & date	Locality / Address of property	Area of property	Consideration amount	Circle rate/ Sq. Mtr. (Rs.)	Calculation based on data/records made available to audit - as : a) Cost of Land b) Cost of Construction	Value as per circle duty rate (Rs.)	Rate of duty (%)	S-Duty payable (Rs.)	S-Duty paid (Rs.)	S-Duty unpaid (Rs.)	Name of the 1 st Party & 2 nd Party
1	2	3	4	5	6	7	8	9	10	11	12	13	14
13	4/668	5421 dt. 18.07.07	KD No. 87 & 87/4, H Block, Sarup Nagar	300Sq. Yds/ 252Sq. Mtr	120000	H		1738800	8%	139104	6000	133104	Rajv Kumar vil to Padam Sharma
14	4/668	5423 dt. 18.07.07	Plot no. 502, Pocket-7, Sector-A-10, Resettlement colony, Narela	185Sq. Mtr	25000	G		246800	8%	197228	1250	18478	Mohd. Parvej to Dina Malik Sharma
15	4/668	5424 dt. 18.07.07	Plot no. 503, Pocket-7, Sector-A-10, Resettlement colony, Narela	185Sq. Mtr	25000	G		246600	8%	197228	1250	18478	Mohd. Parvej to Dina Malik Sharma
16	4/668	5425 dt. 18.07.07	Plot No. 778-C, Holambi Kadan Phase-II	185Sq. Mtr	18000	G		246600	6%	14796	300	14496	Mahender Kumar to Smt. Gayle
17	4/668	5426 dt. 18.07.07	Plot No. 779-C, Holambi Kadan Phase-II	185Sq. Mtr	10000	G		246600	6%	14796	300	14496	Mahender Kumar to Meenakshi
18	4/668	5427 dt. 18.07.07	Plot No. C-32, Amar colony, Samaypur Badli	185Sq. Mtr	35000	G		246600	6%	14796	1056	13746	Gyud to Mrs. Meenu
19	4/668	5429 dt. 18.07.07	E-2/22, Sahbed Dairy,	12.5 Sq. Mtr	50000	G		230625	6%	13838	1500	12338	Mahesh Kumar to Sushila
20	4/668	5436 dt. 18.07.07	Plot No. 66, Sarup Nagar, Block-I, Delhi	505Sq. Yds/ 425Sq. Mtr	30000	G		575400	6%	34524	900	33624	Mahesh Kumar & Rishi Ra to Raj Kian
21	4/668	5437 dt. 18.07.07	Plot No. 66, Sarup Nagar, Block-I, Delhi	605Sq. Yds/ 50.45Sq. Mtr	30000	G		690480	6%	55236	1500	53736	Mahesh Kumar & Rishi Ra to Joginder Sharma
22	4/668	5449 dt. 18.07.07	Plot No. 422m Extended Lal Dora, Kheira Kadan, Delhi	300Sq. Yds/ 252Sq. Mtr	100000	H		1738800	8%	139104	5000	134104	Ravi Gupta to Ravi Malik
23	4/668	5453 dt. 18.07.07	Plot No. 87, village Libaspur Sarup Nagar, I Block	150Sq. Yds/ 126Sq. Mtr	120000	G		1726200	6%	103572	3600	9972	Sunitra Devi to Surjan

(Rupees Thirteen lakhs eighty nine thousand nine hundred and seven only)

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150

Part -II
Current Audit Report
For the year 2020-2021 to 2021-2022

Para No.01: Non-verification of remittance (Memo No.02 dated 03.02,2023)

The remittance deposited vide different challan nos. send for verification in respect of the Dy. Commissioner (North), DDO Code 081001, from PAO VI but the same has not been submitted after verification by the DDO DC (N) to the audit party till the audit conducted in the office of DC(N). The Details of the same are given below:-

Sr. No.	Challan No.	Date of Challan	Amount of Challan	Head of Account
1	68	31/05/2019	90000	0070
2	135	22/07/2019	21490	0030
3	201	01/10/2019	230000	0070
4	237	11/11/2019	330000	0070
5	297	27/02/2020	45950	0030
6	11	23/06/2020	40980	0030
7	61	22/10/2020	299010	0070
8	110	14/01/2021	564010	0070
9	123	12/02/2021	43890	0030
10	154	31/03/2021	134020	0070
11	02	07/04/2021	110495	0030
12	07	12/05/2021	457545	0070
13	024	30/06/2021	130122	2245
14	069	23/09/2021	31500	0515
15	109	22/12/2021	52285	0030
16	122	20/01/2022	554000	0070
17	137	10/03/2022	228280	0070

The remittance mentioned above, after getting verification from the concerned PAO i.e PAO VI may be shown to the next audit.

Para No.02: Recovery of Ad-hoc Bonus amounting to Rs.1727/- (Memo No.03 dated 06.02,2023)

As per the Office Memorandum No.7(24)/2007/E.IIIA Govt of India, Ministry of Finance, Department of Expenditure dated 18.10.2021 directed convey the sanction of grant of Non productivity Link Bonus(Ad-hoc-Bonus) to the eligible employees.

As per point No.2(i) of the office memorandum , stated that only those employees who were in service as on 31.03.2020 have rendered at least six months of continues service during the year 2020-21 will be eligible for payment under these order Pro-rate payment will be admissible to the

eligible employees for period of continues service during the year from Six Months to a full

During scrutiny of the records alongwith PBR, it has been found that Ms. Monika Grade II(DASS) was sanctioned EOL on personal grounds vide order no. F.No. 1(499)/Estt. Br./DM(N)/19/638-42 dated 26.02.2020, hence she would entitled for Pro-rata payment of bonus rather full payment of bonus which results excess paymentmade Ms. Monika, Grade II(DASS) as per detail given below:-

SN	Name & Designation Smt.	Date of EOL	Total Number of complete months eligible for bonus	Bonus Paid by office	Bonus admissible	Excess payment
1.	Ms. Monika	01.03.2020 to 31.05.2020	09	6908	5181	1727
Total						1727

Necessary recovery amounting to **Rs.1727/-** to be recovered from concerned officers/officials after due verification of records. Other similar cases may be review at own level under intimation to audit.

Para No.03: - Discrepancies in the pay Fixation amounting Rs.2552/-
(Memo No.04 dated 06.02.2023)

As per Rule 9 of the notification Office Memorandum No.F.1/1/2008-1C dated 29.01.2009 issued Ministry of Finance Department of Expenditure Govt. of India, the rate of increment in the revised pay structure will be 3% of the sum of pay in the pay band pay applicable, which will be rounded off to the next multiple of 10. Whether rounding off to next multiple of 10 has to be done in terms of rupees or even a paisa has should be ignored.

During test check of Service Books, the pay fixations of the following employees have been found incorrect.

(A) **Sh. Parveen Kumar, Kanungo**

Period	Pay fixed by Office	Pay As per Audit	Remarks
01.07.2005 in the Vth CPC	3800	3800	
Pay as on 01.01.2006 (in the pay scale 5200-20200+GP 2000)	7070+2000	7070+2000	Correct
01.07.2006	7350+2000	7350+2000	Correct
01.07.2007	7640+2000	7630+2000	Wrong
01.07.2008	7930+2000	7920+2000	
01.07.2009	8230+2000	8220+2000	
01.07.2010	8540+2000	8530+2000	
01.07.2011	9190+2400	9180+2400	Promotion to the post of Kanungo with the option to fix his pay at the time of increment in GP 2400

23

Part -II
Current Audit Report
For the year 2020-2021 to 2021-2022

Para No.01: Non-verification of remittance (Memo No.02 dated 03.02,2023)

The remittance deposited vide different challan nos. send for verification in respect of the Dy. Commissioner (North), DDO Code 081001, from PAO VI but the same has not been submitted after verification by the DDO DC (N) to the audit party till the audit conducted in the office of DC(N). The Details of the same are given below:-

Sr. No.	Challan No.	Date of Challan	Amount of Challan	Head of Account
1	68	31/05/2019	90000	0070
2	135	22/07/2019	21490	0030
3	201	01/10/2019	230000	0070
4	237	11/11/2019	330000	0070
5	297	27/02/2020	45950	0030
6	11	23/06/2020	40980	0030
7	61	22/10/2020	299010	0070
8	110	14/01/2021	564010	0070
9	123	12/02/2021	43890	0030
10	154	31/03/2021	134020	0070
11	02	07/04/2021	110495	0030
12	07	12/05/2021	457545	0070
13	024	30/06/2021	130122	2245
14	069	23/09/2021	31500	0515
15	109	22/12/2021	52285	0030
16	122	20/01/2022	554000	0070
17	137	10/03/2022	228280	0070

The remittance mentioned above, after getting verification from the concerned PAO i.e PAO VI may be shown to the next audit.

Para No.02: Recovery of Ad-hoc Bonus amounting to Rs.1727/- (Memo No.03 dated 06.02,2023)

As per the Office Memorandum No.7(24)/2007/E.IIIA Govt of India, Ministry of Finance, Department of Expenditure dated 18.10.2021 directed convey the sanction of grant of Non productivity Link Bonus(Ad-hoc-Bonus) to the eligible employees.

As per point No.2(i) of the office memorandum , stated that only those employees who were in service as on 31.03.2020 have rendered at least six months of continues service during the year 2020-21 will be eligible for payment under these order Pro-rate payment will be admissible to the eligible employees for period of continues service during the year from Six Months to a full

During scrutiny of the records alongwith PBR, it has been found that Ms. Monika Grade II(DASS) was sanctioned EOL on personal grounds vide order no. F.No. 1(499)/Estt. Br./DM(N)/19/638-42 dated 26.02.2020, hence she would entitled for Pro-rata payment of bonus rather full payment of bonus which results excess paymentmade Ms. Monika, Grade II(DASS) as per detail given below:-

SN	Name & Designation Smt.	Date of EOL	Total Number of complete months eligible for bonus	Bonus Paid by office	Bonus admissible	Excess payment
1.	Ms. Monika	01.03.2020 to 31.05.2020	09	6908	5181	1727
Total						1727

Necessary recovery amounting to **Rs.1727/-** to be recovered from concerned officers/officials after due to verification of records. Other similar cases may be review at own level under intimation to audit.

**Para No.03: - Discrepancies in the pay Fixation amounting Rs.2552/-
(Memo No.04 dated 06.02.2023)**

As per Rule 9 of the notification Office Memorandum No.F.1/1/2008-1C dated 29.01.2009 issued Ministry of Finance Department of Expenditure Govt. of India, the rate of increment in the revised pay structure will be 3% of the sum of pay in the pay band pay applicable, which will be rounded off to the next multiple of 10. Whether rounding off to next multiple of 10 has to be done in terms of rupees or even a paisa has should be ignored.

During test check of Service Books, the pay fixations of the following employees have been found incorrect.

- (A) **Sh. Parveen Kumar, Kanungo**
- (B)

Period	Pay fixed by Office	Pay As per Audit	Remarks
01.07.2005 in the Vth CPC	3800	3800	
Pay as on 01.01.2006 (in the pay scale 5200-20200+GP 2000	7070+2000	7070+2000	Correct
01.07.2006	7350+2000	7350+2000	Correct
01.07.2007	7640+2000	7630+2000	Wrong
01.07.2008	7930+2000	7920+2000	
01.07.2009	8230+2000	8220+2000	
01.07.2010	8540+2000	8530+2000	
01.07.2011	9190+2400	9180+2400	Promotion to the post of Kanungo with the option to fix his pay at the time of increment in GP 2400

01.07.2012	9540+2400	9530+2400	
01.07.2013	9900+2400	9890+2400	
01.07.2014	10270+2400	10260+2400	Financial benefit will be given wef 10.11.2014 as he was on leave
01.07.2015	10650+2400	10640+2400	
01.01.2016 in the 7 th CPC in the pay matrix 7	34300	34300	No discrepancy has been found in Pay Fixation thereafter
01.07.2016	35300	35300	
01.07.2017	36400	36400	
01.07.2018	37500	37500	
01.07.2019	38600	38600	
01.07.2020	39800	39800	
01.07.2021	41000	41000	
01.07.2022	44100	44100	

(B) Sh. Rajesh Kumar, Sr. AO

Period	Pay fixed by Office	Pay As per Audit	Remarks
01.07.2005 in the Vth CPC	3650	3650	Correct
Pay as on 01.01.2006 (in the pay scale 5200-20200+GP 2000	6790+1900	6790+1900	Correct
01.07.2006	7060+1900	7050+1900	Wrong
01.07.2007	7330+1900	7320+1900	
01.07.2008	7610+1900	7600+1900	
06.10.2008	7900+2400	7890+2400	Promotion to the post of UDC wef 06.10.2008 in GP 2400
01.07.2009	8210+2400	8200+2400	
15.01.2010	13350+4800	13350+4800	Promoted to the post of AAO wef 15.01.2010 in 9300-34800+GP 4800 and thereafter no discrepancy has been found in Pay Fixation
01.07.2011	13900+4800	13900+4800	
01.07.2012	14470+4800	14470+4800	
01.07.2013	15050+4800	15050+4800	
01.07.2014	15650+4800	15650+4800	
01.07.2015	16270+4800	16270+4800	
01.12.2015	16910+5400	16910+5400	
01.01.2016 in the 7 th CPC in the pay matrix 7	58000	58000	
01.07.2016	59700	59700	
01.07.2017	61500	61500	
01.10.2017 to 30.06.2018	63100	63100	
01.07.2018	67000	67000	
01.01.2019	69000	69000	
01.01.2020	71100	71100	
01.01.2021	73200	73200	
01.01.2022	75400	75400	

Excess payment amounting to Rs. 2552/- (1949/-+603)/- has calculated and shown in the ANNEXURE”A & B (enclosed)

Necessary recovery amounting to **Rs.2552/-** to be recovered from concerned officers/officials after due to verification of records. Other similar cases may be review at own level under intimation to audit.

**Para No.04:-Recovery of Rs. 24960/-on account of Short deduction of License Fees.
(Memo No.05 dated 07.02.2023)**

In pursuance of the Public Works Department & Housing, Government of NCT of Delhi Order no. F.4 (1)/Misc./PWD &H/A-II/2004/P.F./10039-51 dated16/07/18 and order No. F.4 (1)/Misc./PWD &H/A-II/2004/P.F./8494-8588 dated08/10/2020, the flat rate of License fee for the various types of Government(General Pool) Residential Accommodation have been revised w.e.f. 01-07-2017and 01-07-2020 respectively.

During the test check of Pay Bill register of DC office (District North) BDO complex Alipur Delhi 110036 for the period 2019-2020 to 2021-22, there is a short deduction of License Fee to the tune of Rs.24960/-. The detail of recovery to be made from the officer is given as under:

A) Name of the Official		Ajit Singh Thakur			
Designation		SDM			
Qtr Type & Locality Qtr No		10 Proryn road Rajpur Road Delhi			
		Licence fee			
Period	Being deducted	Should have	Short	Balance to be recovered	
w.e.f		been deducted	deducted		
	Licence fee	Licence fee	Licence fee	Licence fee	
			fee		
10/2020 to 03/2021 (6 Months)	3060	4590	1530	6M@ 1530/-	9180
Total					9180

(B)

A) Name of the Official		Rahul Saini	
Designation		SDM	
Qtr Type & Locality Qtr No		B-15, Basant Kunj	
		Licence fee	

Period w.e.f	Being deducted	Should have been	Short deducted	Balance to be recovered	
	Licence fee	Licence fee	Licence fee	Licence fee	
07/2020 to 08/2020 (2 Months)	3810	4470	660	2M@660/-	1320
9/2020 to 11/2021	Nil	4470	4470	3M@4470/-	13410
12/2020 to 02/2022 (15 Months)	4400	4470	70	15M@70/-	1050
Total					15780

The HOO may recover the amount of **Rs. 24960/-** from the above officer after due verification of facts and figures. Other such similar type of cases may be reviewed at office level and recovery thereof under intimation to audit.

**Para No.5:-Short deduction of Rs. 22920/- against UTGEIS
(Memo No.06 dated 08.02.2023)**

As OM dated 08.12.2017 regarding classification of civil post under CCS (CCA) Rules 1965 the post has been classified and the rate of UTGEIS as per group is also shown in the table given below:-

S.No.	Pay Matrix	Group	Rate of subscription
1	Pay Matrix at the level 10 to 18	Group A	120/-
2	Pay Matrix at the level 6 to 9	Group B	60/-
3	Pay Matrix at the level 1 to 5	Group C	30/-

On the scrutiny the record of DC (District North), BDO Block Alipur Delhi, the subscription of the following staff is not as per table mentioned above:-

S. No.	Name & Designation S/Smt./Ms.	Pay Level	Deduction as per PBR	Requisite deduction as per Audit	Period	Short Deduction	No. Of Month	Total amount to be recovered
1.	Naresh Kumar Sharma, SDM	11	60	120	01/19 to 07/19	60	7	420
2.	Manoj Kumar Ambasta, Tehsildar	10	60	120	01/19 to 07/19	60	7	420
3.	Bhagwanti Taneja Sr. PA	10	60	120	01/19 to 06/20	60	18	1080
4.	Shyam Prakash, Tehsildar	10	60	120	01/19 to 10/21	60	34	2040
5.	TN Meena, SDM	11	60	120	01/19 to 08/20	60	20	1200

S. No	CA No.	Sanction order & date	Total Amount including of LPSC	Actual bill Amount excluding LPSC	Excess Payment
Electricity					
1	60016956603	F.2(08)/CTB/DM-N/2021-22 /308-312 dt. 12.05.2022	55858	55822	26
2	60020323659	F.2(06)/CTB/DM-N/2021-22 /303-307dt. 12.05.2022	86798	86775	23
3	Electricity 60020323659	F.2(06)/CTB/DM-N/2021-22 /792-796 dt. 15.11.21	59784	59752	32
DJB					
4	6018292817	F.2(59)/CTB/DM-N/2016-17 /755-759 dt.	38278	38240	38
Total					119

The LPSC paid on account of water and electricity may be settled after due verification of facts and figures under intimation to Audit. Other similar cases may also be got reviewed at DDO / HOO level.

Para No.07:- Discrepancies in reimbursement of Tuition Fee amounting Rs.65250/- (Memo No.08 dated 08.02.2023)

As per CEA Rules "Reimbursement will be applicable for expenditure on the education of school going children only i.e. for children from class nursery to twelfth including classes eleventh and twelfth held by junior collages or school affiliated to University or Board of Education"

During the test check of records, It has been observed that the office has reimbursed Tuition fee to their employee without affiliated/registration of junior college/school from any University or Board of Education. These cases are under

S.No.	Name of the staff	Name of child & class	Rate of CEA	Name of School
1	Pramod, Jr. Asstt.	(a) arav Kaushik (Ist A) (b) Shaurya (Nursery) (Academic Year 2019-20)	27000/- 27000/-	Credence, Global School, 33/17 Safiabad Road Narela Delhi 40
2	Pramod, Jr. Asstt.	(c) arav Kaushik (Nursery) (Academic Year 2018-19)	11250/-	Credence, Global School, 33/17 Safiabad Road Narela Delhi 40
Total			65250	

16

Necessary recovery amounting to **Rs. 65250/-** isto be made from the employees concerned after due verification of facts and figure under intimation to audit. Other similar cases may also be reviewed

Para No. 08:- Discrepancy in LTC amounting Rs.43555/-
(Memo No.09 dated 09.02.2023 and 10.02.2023)

As per Guidelines of Air Travel on LTC issued by ministry of Finance, Govt. of India OM no. 19024/1/2009-E.IV dated 16.09.20210, 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 Traavels & tour and IRCTC.


During test check of Leave Travel Concession claims in r/o officials working in the DC office (District North) BDO complex Alipur Delhi 110036 for the period 2019-2020 to 2021-22, it has been observed that following employees have purchased ticked from unauthorized agency despite the fact that the tickets should have been purchased directly/counter as per detail given below:-

(A)

S. No	Name of the official	Bill No. & Date	Destination	Amount Reimbursed	Amount not reimbursable as ticket is book through unauthorized agency	Name of Agency
1	Prabhu Nath Singh, Kanungo	LTC 21 dated 12.04.21	Delhi to Banaluru & Back	33680	33680	Cleartrip/ Amazon Pay
2.	Deepak Kumar Shaw, ASO	LTC 1333 dated 22.03.22	Delhi to Baharagora (Jharkhand) & Back	32326	3359	Holidays (TPG) Shalimar Bagh
Total					37039	

Hence the payment made of **Rs. 37039/-** for booking return tickets from **unauthorized agency is inadmissible** and may be recovered from the official after due verification of records under intimation to Audit.

Further as per OM no. 31011/11/2015-Estt (A.IV) dated 12.05.2016 wherein the clarification regarding reimbursement of catering facility were given and clarified that the cost of catering facility is reimbursable in full if catering cost is included in the rail fare, however on scrutiny of the LTC bill no. 1333 dated 22.03.2022 it has been observed that Sh. Deepak Kumar Shaw, ASO was also reimbursed **Rs.1200/-** for the payment for Food from IRCTC, paid separately, which is to be recovered from the official in addition to amount restricted as per table in SN. 2.



(B)

As per OM No. 31011/8/2017-Estt.A-IV dated 19.09.2017, regarding travel entitlement of Govt. employees for the purpose of LTC vide point no. VI "Flexi fare (dynamic fare) applicable in Rajdhani/shatabdi/duranto trains shall be admissible for the journey(s) performed by these train on LTC. This dynamic fare component shall not be admissible in case where non entitled govt. servant travels by Air and claims reimbursement for the entitled class of Rajdhani/shatabdi/duranto trains.

During test check of LTC bills in r/o officials working in the DC office (District North) BDO complex Alipur Delhi 110036 for the period 2019-2020 to 2021-22, it has been observed that Sh. Amar Kumar, LDC has availed LTC (Home Town) from Delhi to Saharsa for the block year 2018-19, while returning back from Patna to Delhi the reimbursement of official is restricted at par with Train AC (3rd Tier) despite he travelled through Indigo wherein Flexi fare (dynamic fare) applicable in Rajdhani/shatabdi/duranto trains shall not be admissible as per above cited OM. The detail of the same is as follows:-

S. No	Name of the official	Bill No. & Date	Destination	Amount Reimbursed	Amount not reimbursable	Remarks
1	Amar Kumar, Jr. Asstt.	LTC 554 dated 20.11.2019	Delhi to Patna & Back	5505	1054	Since base fare from 991Km to 1000 KM is 1196
Total					1054/-	

Necessary recovery amounting to **Rs. 39293/- (33680 in r/o Sh. Prabhu Nath Singh) + (3359+1200 in r/o SH. Deepak Kumar Shaw)+ (1054in r/o sh. Amar Kumar Jr. Asstt.)** to be recovered from concerned officers/officials after due to verification of records.

During test check of Leave Travel Concession claims in r/o officials working in the DC office (District North) BDO complex Alipur Delhi 110036 for the period 2019-2020 to 2021-22, it has been observed that Sh. Rajbir Singh, caretaker has availed LTC for the block year 2018-21, In his application the official has requested for LTC (2018-21) from Delhi to Port Blair (Andaman & Nicobar), however while visiting Port Blair the official has extended his visit upto Havelock which is beyond the declared destination of visit hence the reimbursement to visit Havelock & back is not admissible, same has been restricted as per LTC prevailing guidelines. Details of the same are given below:-.

(A)

S.No	Name of the official	Bill No. & Date	Destination	Amount Reimbursed	Amount not reimbursable as he visited beyond the declared place of visit
1	Rajbir Singh, Caretaker	LTC 56 dated 19.04.2022	Delhi to Portblair & Back	41130	445x2 =890
				Total	890

(B)

Further, as per OM No. 31011/8/2017-Estt.A-IV dated 19.09.2017, regarding travel entitlement of Govt. employees for the purpose of LTC vide point no. VI "Flexi fare (dynamic fare) applicable in Rajdhani/shatabdi/duranto trains shall be admissible for the journey(s) performed by these train on LTC. This dynamic fare component shall not be admissible in case where non entitled govt. servant travels by Air and claims reimbursement for the entitled class of Rajdhani/shatabdi/duranto trains."

During test check of LTC bills in r/o officials working in the DC office (District North) BDO complex Alipur Delhi 110036 for the period 2019-2020 to 2021-22, it has been observed that the following employees have availed LTC from Delhi to Portblair for the block year 2018-21, while restricting LTC claims from Kolkata to Portblair & back the reimbursement of officials is restricted at par with Train AC (2nd Tier) despite he travelled through Indigo wherein Flexi fare (dynamic fare) applicable in Rajdhani/shatabdi/duranto trains shall not be admissible as per above cited OM. The detail of the same is as follows:-

S. No	Name of the official	Bill No. & Date	Destination	Amount Reimbursed	Amount not reimbursable	Remarks
1	Rajbir Singh Care taker	LTC 56 dated 19.04.22	Delhi to Portblair & Back	41130	562x2=1124	Since base fare is 1798 for Delhi to Kolkata
2.	Yaseen, Caretaker	LTC 223 dt. 12.04.2022	Delhi to Portblair & Back	40240	562x2=1124	Since base fare is 1798 for Delhi to Kolkata
3	Suresh Kumar, Caretaker	LTC 75 dt 26.04.22	Delhi to Portblair & Back	40240	562x2=1124	Since base fare is 1798 for Delhi to Kolkata
				Total	3372	

Necessary recovery amounting to **Rs. 4262/- (2014 in r/o Sh. Rajbir, Caretaker) + (1124 in r/o Sh. Yaseen, Caretaker) + (1124 in r/o sh. Suresh Kumar, Caretaker)** to be recovered from concerned officers/officials after due to verification of records. Other similar cases may also be reviewed and recovery if any, may be recovered under intimation to Audit.

13

**Para No9:-Excess payment of TA Claim amounting to Rs 24624 –
(Memo No.11 dated 09.02.2023)**

As per OM No. 19030/1/2017-E.IV dated 13.07.2017 issued by the Department of Expenditure Ministry of Finance Govt. of India, if the officers/officials fall in Pay level 5 to 13 in the Pay Matrix going on local tour by own car, Scooter etc then Mileage allowance will be admissible to him/her as per prescribed rates of auto rickshaw fixed by the municipal corporation.

As per SR71, TA for a local journey is admissible if the temporary place of duty is beyond 8 KM from the normal place of duty, irrespective of whether the journey is performed from residence or from the normal place of duty. Further TA is allowed for the distance upto temporary place of duty from normal place of duty or residence whichever is less.

During the test check of records of The District Magistrate, O/o D.C. (District North), BDO Block, Alipur, Delhi 1100036, It has been observed that the Hospital authority had not reimbursed TA claim of their employees according to TA Rules, resulting excess payment made to the following employees.

Bill No. Date	Month	Date on which Journey performed	Total KM Calculate by Office	Total KM Calculated by audit	Amount Paid	Amount calculated as per Rules	Excess Payment
Kaloo Ram Meena, SO							
TA 416 dated 04.10.19	11/18	15, 20, 22, 27, 29	260	240	3640	50x5+225x9.5 =250+2137.5 =2388	1252
	12/18	01,06,08,13,15,18,22, 27	422	408	5852	50x8+384x9.5 =400+3648 =4048	1810
	01/19	01, 05, 08, 12, 15, 17, 22, 24, 31	484	444	6776	50x9+417x9.5 =450+3961.5 =4412	2364
	02/19	02, 07, 09, 14, 16, 19, 23, 26,	418	378	5852	50x8+354x9.5 =3763	2089
	03/19	02, 07, 09, 14	224	204	3136	50x4+192x9.5 =200+1824 =2024	1112
	07/19	03, 06, 10, 13, 17, 20, 24, 31	528	528	7392	= 50x8+504x9.5 =400+4788 =5188	2204
	08/19	03, 07, 10, 14, 17, 21, 28, 31	528	528	7392	=50x8+504x9.5 =400+4788 =5188	2204
	09/19	04, 07, 11, 14, 18, 21, 25, 28	528	528	7392	=50x8+504x9.5 =400+4788 =5188	2204
	10/19	05, 09, 12, 16, 19, 23, 26	462	462	6468	=50x7+441x9.5 =350+4189.5 =4540	1928
		11/19	06, 09, 13, 16	264	264	3696	=50x4+252x9.5 =2594

B

Deepak Kumar Shaw, UDC							
TA 325 dated 02.09.2019	07/19	24, 27, 16, 19, 24, 31	294	294	4248	=50x6+276x9.5 =2922	1326
TA 479 dated 17.10.19	09/19	25, 29, 05, 16, 20, 03,	236	236	3436	=50x6+218x9.5 = 2371	1065
TA 24 dated 17.10.19	02/19	05, 11, 20, 27	206	206	3392	=50x4+194x9.5 = 2043	1349
TA 656 dated 03.01.20	11/19	27	34	34	498	=20x1+31x9.5 =345	153
Praveen Kumar, LDC							
TA 661 dated 03.01.20	11/19	13, 22, 08, 11, 14, 19	352	262	3344	=50x6+244x9.5 =2618	726
TA 618 dated 19.12.19	10/19 & 11/19	10/10, 25/10, 05/11	332	146	3188	=50x3+137x9.5 =1452	1736
Total							24624

The Excess payment of **Rs. 24624/-** may be recovered from the officials concerned and deposited into the Govt. account after due verification of record under intimation to Audit. Other similar cases may also be reviewed.

**PARA No. 10:-: Short deduction in calculation of Income Tax amounting Rs.15224/-
(Memo 16 Dated 13.02.2023)**

A. During the test check of income tax record it is observed that in following cases while allowing the deduction on account of Housing Loan excess deduction was allowed, resulting in short deduction of Income Tax, detailed calculations are given below:-

(I) Kaloo Ram Meena, S.O. F.Y(2019-2020)

S. No	Description	Calculation as per DDO(in Rupees)	Calculation as per Rules in Rupees)
1.	Total Income	833232	833232
2.	Standard Deduction	50000	50000
	Interest on Housing Loan	73248	36624 (50% allowed as loan is in joint name)
	Income after Deduction	709984	746608
	Saving Under Section 80C + 80 D +80CCD+80G	150000+7800 = 157800	{96000 GPF + 720 UTGEIS+ 41412 50% allowed as loan principal} 138132+7800 = 145932
3	Taxable Income	552180	600680 (Rounded)
4	Tax	22936	32636
5.	E.Cess	917	1305
6.	Total Tax	23853	33941
9	Deducted	23860	23860
10	Balance	-7	10081/-

(II) Rahul Saini, SDM F.Y(2021-2022

S. No	Description	Calculation as per DDO(in Rupees)	Calculation as per Rules in Rupees)
1.	Total Income	961024	961024
	Add: Govt. Contribution (CPS)	130431	130431
	Total	1091455	1091455
2.	Standard Deduction	50000	50000
	Interest on Housing Loan	51604	25802
	Income after Deduction	989851	1015653
	Saving Under Section 80C + 80 D +80CCD	150000+7800+130431= 288231	150000+7800+130431= 288231
4	Taxable Income	701620	727420 (Rounded)
5.	Total Tax	52824	57984
6.	E.Cess	2113	2319
9	Total	54937	60303
10	Deducted	55160	55160
11	Balance	-223	5143

B. While scrutiny the other cases of income tax calculations pertaining for the period 2019-20 to 2021-22 the requisite documents in support of the deductions applied were found missing.

S. No.	Name	Designation	Financial Year	Missing Documents for claimed deduction
1	Sunil Kumar	Tehsildar	2021-22	Housing Loan Certificate (Interest & Principal)
2	Monika	ASO	2021-22	ELSS Investment
3	Raj Verma	PA	2021-22	Housing Loan Certificate (Interest & Principal)
4	Lokesh	Naib Tehsildar	2021-22	PLI receipts
5	Raj Verma	PA	2019-20	Housing Loan Certificate (Interest & Principal) & LIC receipts
6	Rakesh Kumar	Naib Tehsildar	2019-20	Housing Loan Certificate (Interest & Principal) & LIC receipts

The Short deduction of Income Tax amounting Rs.15224/-(**Rs.10081 + 5143**) may be recovered from the officials concerned after due verification of record under intimation to Audit. Other similar cases may also be reviewed.

(10)

PARA No. 11:-Excess consumption of fuel Amounting Rs. 9074.33
(Memo 17 Dated 14.02.2023)

As per O.M No.F.8/4/2014-AC/div/1878-2027 dated 03/11/2014 issued by the finance department, GNCTD, the expenditure on petrol/diesel has been limited to 200 litres per vehicle per month. In continuation to this order SDM III (HQ) issued the enhanced consumption of fuel vide order no. F.1(418)/ctb/HQ/petrol for staff car/2012/850 dated 25/05/2015 with the approval of Divisional Commissioner and FD vide UO no. 22/DS-6 dated 22/05/2015 as per the detail given below:-

S.N.	Designation of Officer	Existing Limit (Ltr. PM)	Enhanced Limit (Litr. PM)
1	Div Commissioner & all DM's	200	400
2	All ADM's	200	300
3	All SDM's	200	300
4	Tehsildar	200	-----

During the scrutiny of POL records of the DC (North), it was noticed that excess petrol/diesel was consumed beyond the ceiling limit in violation of the above said order and incurred excess expenditure amounting to Rs. 9074.33/- on petrol as shown in the table below:-

Designation of Officer & Vehicle No.	Months	Ceiling limit of fuel (in litres)	Fuel consumption (in litres)	Excess consumption (in litres)	Price of fuel per litre	Excess amount incurred
SDM (Narela) DL1CZ 3327	April 2020	300	318	18	69.59	1252.62
	May 2020	300	323	23	71.26	1638.98
Tehsildar (Model Town) DL1CX5157	June 2020	200	221	21	80.13	1682.73
Total						4574.33

It is also observed that SDM (Alipur) consumed the fuel beyond 300 litres in the month of August & September 2019, as he purchased fuel of **Rs. 1000/-** on 08/08/2019 in emergency and 2nd time on 30/08/2019 amounting to **Rs. 1500/-** in the month of August and on 27/09/2019 amounting to **Rs. 2000/-** while he had already consumed the prescribed limit of fuel for the particular months i.e 300 ltrs. Also purchased fuel liters/Qty. is not mentioned in the details of consumption register. That shows he actually used the fuel beyond his entitlement.

The excess consumption of fuel and expenditure thereof may be regularized from the competent authority after due verification of record under intimation to Audit. Other similar cases may also be reviewed.

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**PARA No. 12:- Irregularities in engaging and payment of Sanitation Services
(Memo 18 Dated 14.02.2023)**

While scrutiny the record of Sanitation Services of DC (North) office, received from CT branch, the following discrepancies have been noticed:-

1. Total 18 sanitation workers have been engaged by the office of DC (North) on outsource basis. But no approval for engagement of 18 nos. of sanitation workers was obtained from Finance Department.
2. Sanitation work in DC (North) premise started w.e.f. 01/09/2015 but initially the facility was provided by DTTDC till 31/12/2015, after that DTTDC discontinued the service. Then, on the basis of Divisional Office tender the sanitation work for DC (North) office was awarded to M/s Kartikay Enterprises, w.e.f. 05/01/2016 to 31/08/2016 with the approval of DC (North) vide letter No. F.2(23)/CTB/DC-N/15-16/1168 dated 14/01/2016 AND work for sanitation service in e-SR offices & BDO office was also awarded to M/s Kartikay Enterprises upto 31/08/2016 with the approval of Divisional Commissioner vide letter No. F.2(23)/CTB/DC-N/15-16 dated Nil. Further, the services were extended upto 31/03/2017 vide letter no. F.2(40)/CTB/DM-N/16-17/960 dated 23/09/2016 and again the services were extended upto 30/06/2017 vide letter no. F.2(39)/CTB/DC-N/2015-16/321 dated 25/05/2017. After that no extension letter found in the file however the sanitation work is still going on. This shows that after expiry of appx. 6 years the tender process at the level of DC (North) office is still not complete/started.
3. The payment to the M/s Kartikay Enterprises has been made w.e.f. 01/11/2015 till 31/12/2017 amounting to 66,17,255/- without obtaining the approval of competent authority.

The HOO/DDO may get regularized sanitation services from the competent authority in all respect after due verification of record under intimation to Audit. Other similar cases may also be reviewed.

**PARA No. 13:- Non utilization of NDMA PM care fund of Rs. 5 Crore
(Memo 19 Dated 15.02.2023)**

The office of DC (North) received amount of Rs. 5 Crore in PM Care fund with the approval of Principal Secretary (Revenue) vide letter no. F.1(482)/DDMA (HQ)/FUND/PM CARE/2020/08760-806/938 dated 17/07/2020 to incur an expenditure under the following guidelines :-

1. Funds to be used only through District Collectors/Municipal Commissioners towards permissible activities only.
 2. Permissible activities are accommodation facilities, food arrangements medical treatment and transportation arrangement exclusively made for the welfare of the migrant laborers.
 3. No past expenses to be booked under this fund i.e. expenditure incurred before 28/05/2020,
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6.	Bhoop Singh, Tehsildar	10	60	120	01/19 to 06/20	60	18	1080
7.	Manoj Kumar, ASO	7	30	60	01/19 to 12/20	30	24	720
8.	Uttam Nain, UDC	6	30	60	01/19 to 07/22	30	43	1290
9.	Inderjeet, SA	7	30	60	01/19 to 12/20	30	24	720
10.	Brij Mohan Steno Grade II	8	30	60	01/19 to 08/21	30	32	960
11.	Ravi Kumar, Steno Grade II	8	30	60	01/19 to 10/22	30	46	1380
12.	Deepak Kumar Shaw, UDC	6	30	60	01/19 to 10/22	30	46	1380
13.	Jagbir Sing, Sr Asstt	6	30	60	01/19 to 10/22	30	46	1380
14.	Rajesh Kumar, Sr. Asstt.	6	30	60	01/19 to 10/22	30	46	1380
15.	Sanjay Gupta, Sr. Asstt.	7	30	60	01/19 to 01/20	30	13	390
16.	Shashi Kant Tehsildar	10	60	120	01/19 to 08/21	60	32	1920
17.	Jai Kumar, Steno Grade II	7	30	60	01/19 to 08/21	30	32	960
18.	Raj Verma, Steno Grade II	7	30	60	01/19 to 12/20	30	24	720
19.	Monika, ASO	7	30	60	01/20 to 12/20	30	12	360
20.	Rakesh Kumar Naib Tehsildar	7	30	60	01/19 to 12/20	30	24	720
21.	Vinod Singh Bhist, ASO	7	30	60	01/19 to 12/20	30	24	720
22.	Santosh Rani, Sr. PA	10	60	120	01/21 to 12/22	30	12	360
23.	Yaseen Caretaker	6	30	60	01/21 to 12/22	30	24	720
24.	Nirdesh Yadav SO	10	60	120	01/21 to 10/21	60	10	600
							Total	22920

The Recovery of Short deduction of UTGIES amounting to **Rs. 22920/-** may got recovered from the above officers/ officials after due verification of facts and figures under intimation to Audit. Other similar cases may also be got reviewed at DDO / HOO level.

Para No 06:-Payment of LPSC amounting Rs.119/-
(Memo No.08 dated 03.02.2023).

During the test check of Electricity/water bills it has been found that the payment of electricity and water bills were made to TPDDL & DJB alongwith with late payment to various electricity and water meter installed in the premise of the DC (District North), BDO Block Alipur Delhi 110036. The payment detail is given below:-

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the date of letter of MHA.

4. Independent auditors will be appointed by the trustee to audit the fund in conformity with approved permissible activities.
5. States/UTs have to maintain proper record of assistance provided in the prescribed format.
6. States/UTs have to prepare a consolidated list of individual beneficiaries and should display the same at their website at State/District and Block/Taluka levels for the purpose of verification and social audit.

However, on scrutiny of record it is observed that though so many bills received for accommodation facilities, food arrangements medical treatment and transportation arrangement exclusively made for the welfare of the migrant laborers in the office of DC (North) and the same have been paid from their own Budget received from FD GNCTD. The audit is of the view that these types of payment should have been paid from the fund received specifically for the purpose. The result is non utilization of PM CARE fund.

Till the date of audit conducted in the DC (North) not even a single penny expenditure has been incurred from the fund received from NDMA PM care fund and the whole amount has been deposited by opening a new Saving Bank account in PNB number 03282612000048 under the custodianship of DC (North).

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

PARA No. 14:- Discrepancies in expenditure incurred on different occasions and excess payment of Rs. 4300/- to M/s P&P (Memo 20 Dated 15.02.2023)

DC (North) is Celebrating National festivals Independence Day and Republic Day every year, however, on scrutiny of record for the year 2019-20 to 2021-22, following discrepancies have been noticed:-

1. Purchase of flag, decoration of flowers, photography, banners and hoarding these all works carried out under GFR rule 166 (ii) which says that "*in a case of emergency, the required goods are necessarily to be purchased from a particular source and the reason for such decision is to be recorded and approval of competent authority obtained*".
As both the national festivals are celebrated on fixed dates the abovementioned rule not implemented on the expenditure incurred under GFR166 (ii), moreover no certificate, as stipulated in GFR 166, has been found in the file while incurring the expenditure neither on noting portion nor on the body of bills in the file provided to audit.
2. The work for illumination of building of DM (North) office on the occasion of 76th Independence day i.e. on 15/08/2022 was to be executed under GFR Rule 155. But

documents found in the file to follow the procedure under GFR Rule 155 viz. constitution of committee, Quotations/comparative chart and the relevant certificate under GFR Rule 155 neither on noting portion nor on the body of bills in the file provided to audit. However, the payment of Rs.129800/- was sanctioned vide sanction no. F.2(60)/CTB/DM/(N)/18-19/090511600/125469/959-63 dated 12/09/2022.

3. While celebrating the Independence Day 2021 as per attendance sheet 114 persons attended the function/celebration, however an amount of Rs.23100/- , vide sanction no. F.2(60)/CTB/DM(N)/2018-19/623-27 dated 05/10/2021 was issued in favor of M/s P&P for providing 200 nos. boxes of refreshment and 40 nos. Lunch. This shows the variation in comparison to attendance sheet and excess payment of Rs.4300/- to M/s P&P.

No. of Person as per attendance sheet	No. of Persons mentioned in the bill for payment	Difference in number	Rate	Amount
114	200	86	50	Rs. 4300/-

4. On each occasion i.e. Republic Day and Independence Day celebration the flag alongwith dori purchased for Rs.5000/-, that means 6 flags purchased during the audit period i.e. 2019-20 to 2021-22. Apparently, new flag was purchased for celebrating each occasion, but no information, regarding disposal or preserving the flag purchased on previous occasion, found in the file.

The excess payment may be recovered from the vendor after due verification of record under intimation to Audit. Other similar cases may also be reviewed.

PARA No. 15:- Discrepancies in engagement and payment to CDVs deployed for Covid19 duties (Memo 21 Dated 16.02.2023)

Test check of the bills for payment of daily allowance to untrained CDVs deployed for Covid-19 duties revealed that large number of CDVs were appointed/ engaged and paid for performing duties at various locations/offices/center under DC (North) office, the following discrepancies have been noticed:-

1. Deployment orders relating to appointing/engaging these CDVs at different locations not found.
2. Name and designation of officers, verifying number of duties performed and other particulars of CDVs, not found mentioned from the payment sheet of the CDVs.
3. Vide bill no. CB 430 dated 22.10.2020 with sanction number nc/CD/(49)/Bill/2019-20/3093-98 Dated 09.10.2020, payment of Rs. 15886 and Rs. 6110 found paid for the period of 01.06.2020 to 30.06.2020 to the same person with the following particulars.

Enrollment No.	Name	Adhar Number	Total Attendance	Total Amount Paid
176/L/72221	Monika	508895030025	26	15886
176/L/72221	Monika	508895030025	10	6110

It is clearly evident that at least one of the above payments is unauthorized. The excess payment may be recovered from the official after due verification of record under intimation to Audit. Other similar cases may also be reviewed.

**PARA No. 16:- Inadmissible amount of Medical Reimbursement Rs. 36811/-
(Memo 22 Dated 16.02.2023)**

As per CS (MA) Rules 1944, skin lotion, cream, shampoo, dietary items, toiletries and nutritional supplement etc. is not admissible.

During test check of medical bills in r/o of Brij Mohan, Steno Grade-II, It has been observed that the office has reimbursed Nutritional Supplement however on scrutiny of the prescription with the medicine invoice it has been seen that they are not found essential for therapeutic purpose hence cost of reimbursement toward expenditure incurred by his is restricted as per detail given below:-

1. Sh. Brij Mohan, Steno Grade II

Bill Amount	Date of prescription/ invoice	Cost of Inadmissible Medicine	Remarks
MB 305 dated 20.08.2019	20.07.19	3912	ZTOR- Plus Cap being dietary/ nutritional supplement, Cobal D3 being Vitamin D supplement & Candiderma cream being skin cream is not admissible as per DGEHS guidelines
MB 359 dated 16.09.2019	24.08.19 (Kavita Gautam, Phoolwati, Brij Mohan)	6744	ZTOR- Plus Cap & Royal Q 10 being dietary/ nutritional supplement, Cobal D3 being Vitamin D supplement are not admissible as per DGEHS guidelines
MB 249 dated 02.07.2021	13.06.21,	2610	ZTOR- Plus Cap & Med Q 10 Cap being dietary/ nutritional supplement, Cobal D3 being Vitamin D supplement are not admissible as per DGEHS guidelines
MB 662 dated 03.01.2021	14.12.19, (Kavita Gautam,	6624	ZTOR- Plus Cap & Royal Q 10 being dietary/ nutritional supplement, Cobal D3 being Vitamin D supplement & Candiderma cream being skin cream is not admissible as

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	Phoolwati, Brij Mohan)		per DGEHS guidelines
MB 587 dated 09.12.19	09.11.19 (Kavita Gautam, Phoolwati, Brij Mohan)	6624	ZTOR- Plus Cap & Qzen M Cap being dietary/ nutritional supplement, Cobal D3 being Vitamin D supplement& are not admissible as per DGEHS guidelines
MB 811 dated 17.03.2020	22.02.20(Kavita Gautam, Phoolwati,)	4754	ZTOR- Plus Cap & Qzen M Cap being dietary/ nutritional supplement, Cobal D3 being Vitamin D supplement are not admissible as per DGEHS guidelines
MB 67 dated 17.05.21	14.04.21	5220	ZTOR- Plus Cap & Qzen M Cap being dietary/ nutritional supplement, Cobal D3 being Vitamin D supplement are not admissible as per DGEHS guidelines
	Total	36488	

2. Further vide bill no. MB 249 dated 02.07.21, the official has taken reimbursement of Rs. 323/- for medicine purchase on dated 03.04.21 in r/o of his daughter Ms. Vinita wherein he has claimed medicine Docpan DSR & Allegra M whose date of prescription is dated 13.06.21 from Saroj Hospital Rohini i.e. after around 2 month of last treatment taken which is not reimbursable.

Necessary recovery of Rs. 36811/- (36488/- +323/-) may be recovered from the official concerned after due verification of facts and figure under intimation to Audit. Other similar cases and recovery if any may be reviewed at office level.

Para No.17-Delay in deposit of cash amount received on behalf of Government and Security/Fidelity Bond of Cashier/Store Keeper
(Memo No.10 dated 09.02.2023 & Memo 12 Dated 10.02.2023)

(A)-(Memo No.10 dated 09.02.2023)

As per GFR Rule 07, all moneys received by or on behalf of the Government either as dues of Government or for deposit, remittance or otherwise, shall be brought into Government Account without delay. While scrutiny the record of Block Development Office North, it is observed that the amount received from community center /MPCC Hall, in the BDO office is deposited to DC office North accounts branch through TR-V but the same is deposited after a gap of 10 to 20 days the details of the same are given below:-

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S. No.	TR-V no. / date of BDO office	TR No./ Date of submission in DDO (DC North)	Total Amount (Rs.)
1.	61020-27 dated 16.03.20 to 26.03.20	61475 dated 26.05.2020	12000/-
2.	61028-45 dated 27.05.20 to 27.06.20	61490 dated 06.07.2020	26250/-
3.	61123-39 dated 16.10.20 to 02.11.20	61823 dated 02.11.2020	55500/-
4.	61182-99 dated 3.12.20 to 18.12.20	61955 dated 21.12.20	26000/-
5.	62235-50 dated 24.03.21 to 23.04.21	62400 dated 26.04.21	27000/-
6.	62251-58 dated 03.05.21 to 31.05.21	62441 dated 02.06.21	11250/-
7.	62820-36 dated 05.08.21 to 26.08.21	62956 dated 27.08.21	14000/-
8.	62837-60 dated 06.09.21 to 20.09.21	63105 dated 21.09.21	31500/-
9.	63230-50 dated 08.11.21 to 29.11.21	63182 dated 29.11.21	29750/-
10.	63261-81 dated 06.12.21 to 21.12.21	63321 dated 21.12.21	31750/-
11.	63501-22 dated 03.01.22 to 31.01.22	63358 dated 31.01.22	29250/-
12.	63523-42 dated 01.02.22 to 17.02.22	63385 dated 18.02.22	25250/-
13.	63543-66 dated 22.02.22 to 21.03.22	63649 dated 21.03.22	33000/-
14.	63567-83 dated 21.03.22 to 28.03.22	63665 dated 28.03.22	27500/-

(A) (Memo No.12 dated 10.02.2023)

As per Rule 275 of G.F.R. 2005, every Government Servant, whether Gazetted or Non-Gazetted, who is entrusted with the custody of cash or stores, shall require to furnish security.

Further as per Rule 275 (3) of GFR 2005 "In case where the said security is furnished in the Form of Cash, the Security Bond should be executed in Form- GFR-30 and, in case where the said security is furnished in form of fidelity bond, the security bond should be in Form-GFR-31".

On scrutiny of the records, it has been observed that the official dealing with the duties of the cashier in the District Magistrate, O/o D.C. (District North), BDO Block, Alipur, Delhi 1100036 has not furnished the cash security/fidelity bond.

Necessary steps may be taken to rectify to prevent the above discrepancies and the cash security/fidelity bond may be got furnished. Compliance may be shown to the next audit.

**Para No. 18:-Non-adjustment of Contingent Advances amounting to Rs. 21107750/-
(Memo 14 Dated 10.02.2023)**

As per Receipt and Payment rules 118, the contingent advances should be adjusted within a period of one month from the date of drawl or last by 31 March of the financial year.

During the course of audit of the office of DC(North), Govt. of N.C.T. of Delhi for the period of 2019-20 to 2021-22, it has been observed that an Contingent advance amounting to Rs. 21107750/- have been pending for adjustment as on 28.06.21 (as per detail issued by PAO-VI) which is violation of R&P rules 118. The list of non-adjustment of advance contingent bills is enclosed.

DDO/HOO may issue direction in this regard to the concerned officer/ official to settle the advance drawn by the office within stipulated period as mentioned in Receipt and Payment Rules 118 to and compliance of the same may be shown to the next audit.

**Para No. 19:- Irregularities in investment of Gram Sabha Fund.
(Memo 13 Dated 10.02.2023)**

While scrutiny the record of Block Development office working under the jurisdiction of District North, it observed that there are sixty villages i.e. 14 rural and 46 urbanised villages under Gram Sabha, Block development officer maintains/ operates and control gram sabha fund for the purpose of its utilization to meet the expenses in connection with Delhi Land Reform Act etc. The receipt/ fund of Gram Sabha lands are being kept either in the shape of saving account or in fixed deposits in various banks where time to time it renewed without observing the codal formalities as laid down in GFR.

Further, it is also seen that while maintaining the FDs records the date of investment, the period of investment date of maturity and rate of interest in not mentioned under proper attestation of responsible officer

A huge amount as per list enclosed which is invested in FDRs is made without obtaining the interest rate from various banks and preparing comparative statement to get maximum benefit of rate of interest in compliance of provision under GFR, resulting in revenue loss to Govt. which is a serious lapse in maintaining the record on the part of office concerned.

Besides this the saving accounts of rural villages and urban villages are also being maintained by the BDO office in which huge amount is accumulated where the rate of interest is way too less than the fixed deposit. Further multiples saving accounts are opened in respect of many villages.

DDO/HOO may issue direction in this regard to the concerned officer/ official to take necessary steps to rectify the above discrepancies under intimation to the audit.

Para No.20- Non production of Records.
(Memo No.23 dated 16.02.2023)

During the audit period the following records have not been provided by office to audit

Old Records

- Spouse Information of officials of the department
- List of employees getting special increment on account of sterilization
- Log Book of vehicles used by the department
- Record regarding dead stock/unserviceable store
- File record regarding outsourcing services

Current Records

- Property records
- Record of unserviceable items
- Postage Stamp Register
- Condemnation record
- Abstract Contingency Bill register
- Spouse Information
- All Scheme related files
- Record of SDM (Narela)
- Record of SDM (Model Town)
- Record of SDM (Alipur)
- Sub Registrar office (Libaspur)
- Sub Registrar office (Alipur)
- Stock Registers
- Log Books of Vehicles.



(KAVITA SAXENA)
IAO/Sr.AO, Party No. XVI

**TAN No. 01:- Discrepancies found in maintaining of Service Book of Government Servants
(Memo 15 Dated 13.02.2023)**

On perusal of Service Books of staff of the District Magistrate, O/o D.C. (District North), BDO Block, Alipur, Delhi 1100036 for the period 2019-20 to 2021-2022, it is found that entry of Aadhaar Number has not been made in the Service Books of most of the staff which is in contravention to the instructions circulated by the Pr. Secretary (Finance), Finance Department, Govt. of NCT of Delhi vide No.F.3 (03)/2015/T-1/Pr. AO/2017-26 dated 10/09/2015. It has further been advised that detail of Aadhaar Number of employee in pension papers of the retirees should be invariably made so as to enable the Pay & Accounts Office to mention the details of Aadhaar number in Pension Payment Orders.

Further, as per rule 32 of CCS (pension) Rules, verification of service of the government servant should be done on completion of 18 years of qualifying service & a certificate be issued in the prescribed form to the official concerned. The said certificate has not been found pasted in the Service Book of following officials after verification of service from the concerned PAO.

Some of the cases are illustrated as under:-

S.NO.	NAME OF THE OFFICIAL (S/Sh/Smt.) DESIGNATION	Date of Appointment	NO OF Years
1	Vinod Singh Bisht, Sr. Astd.	07/02/1995	>18 Years
2.	Om Prakash, Baliff	05/10/1989	>18 Years
3.	Raghubir Giri, Driver	01/12/1995	>18 Years
4.	Pradeep Kumar, PS	05/08/1991	>18 Years
5.	Dev Narayan, Peon	09/01/1990	>18 Years
6.	Devki, Jr. Astd.	24/03/1998	>18 Years
7.	Surender Pal, Kanungo	10/10/1995	>18 Years
8.	Santosh Rani, Stenographer Gd.I	17/03/1987	>18 Years

(B) Improper maintenance of S/Books:

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

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

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

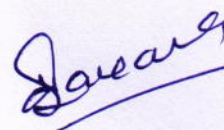
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this has not been followed in most of the cases. Moreover, there is no photograph pasted with the bio-data in the service books of most of the officials.

LACKING OF MANDATORY FORMS

In a number of cases it observed that no nominations (Rule-2 of GPF & form 1&8) forms and details of family (FORM-3) found attached in the service book.

The necessary action to rectify the above discrepancies may be taken under intimation to the audit



(KAVITA SAXENA)
IAO/Sr.AO, Party No. XVI