

35/c

**DIRECTORATE OF AUDIT  
GOVERNMENT OF N.C.T. OF DELHI  
DELHI SACHIVALAYA, NEW DELHI**

**Sub: -Internal Audit Report on accounts of D.C (Shahdara), DSIDC Complex, Nand Nagri, Delhi for the period 2021-22.**

The accounts of D.C (Shahdara), DSIDC Complex, Nand Nagri, Delhi for the period 2021-22 was conducted by the field Audit Party No. XII, comprising of Smt. Monika Dhingra, AO/IAO, Sh. Satish Kumar, Assistant Section Officer (On Leave) & Ishrat Jahan, DEO w.e.f. 07.03.2023 to 22.03.2023 (Extended for 7 days. Total working days 12).

**AIMS AND OBJECTIVES**

Shahdara District is headed by a Deputy Commissioner, who has under him an Additional District Magistrate, Sub Divisional Magistrates, Tehsildars and Sub-Registrar. The District Administration carries out divers variety of functions including magisterial matters, revenue courts, issue of various statutory documents, registration of property, conduct of elections, relief & rehabilitations, land acquisition and various other areas which are too numerous to be numerated. The District Administration in Delhi is the de-facto enforcement department for all kinds of Government Policies and exercises supervisory powers over numerous other functionaries if the Government. At the apex of revenue hierarchy us the Divisional Commissioner who is also the District Magistrate of Delhi and Inspector General of Registration. He is also designated as Secretary (Revenue) and Collector under various Revenue Acts.

**HOD**

S.NO	NAME OF THE OFFICEER	DESIGNATION	Period
1.	Ms. Patil Pranjal Lehensingh	IAS	08.10.2021 to Till Date

**HOO**

S.NO	NAME OF THE OFFICEER	DESIGNATION	Period
1.	Mr. Tanveer Ahmed	ADM District Shahdara	08.12.2020 to 07.01.2022
2.	Dr. Mohd. Rehan Raza	ADM District Shahdara	07.01.2022 to Till Date

**DDO**

S.NO	NAME OF THE OFFICEER	DESIGNATION	Period
1.	Sh. Narayan Kumar Vats	AAO	Upto March 2022

**Cashier**

S.NO	NAME OF THE OFFICEER	DESIGNATION	Period
1.	Sh. Ravinder Kumar	UDC	

*Mam*

32/c

**Vacancy Position as on 31/03/2022**

S. No.	Name of the Post	Sanctioned Post	Filled Post	Vacant Post
1	DM	01	01	-
2	ADM	01	01	-
3	SDM	03	03	-
4	Tehsildar	03	03	-
5	Sub Registrar	03	02	01
6	Section Officer	03	02	01
7	Sr. Accounts Officer	01	01	-
8	Assistant Account Officer	01	01	-
9	Assistant Prog.	02	01	01
10	Statistical Officer	01	01	00
11	ASO/Gr-II (DASS)NT	09	05	01
12	PS	01	00	01
13	Steno Gr-II/PA	02	02	00
14	Steno Gr-III	04	02	02
15	Senior Assistant/Gr-III(DASS)	21	04	17
16	Jr. Assistant.Gr-IV (DASS)	23	04	20
17	Statistical Assistant	01	01	00
18	Kanungo	08	02	06
19	Patwari	10	00	10
20	Driver	5	01	04

**Statutory Audit**

As per information provided by the department, the audit of AGCR has been conducted upto 2017.

**Budget Information for the period of 2021-22**

31/c

**BUDEGET AND EXPENDITURE STATEMENT**

Financial Year	Budget Allotted	Expenditure	Balance	%Age of Savings
205300093850001 (Salaries)	5,00,00,000	3,82,50,529	1,17,49,471	23.49
205300093850002 (Wages)	20,00,000	19,90,835	9,165	0.45
205300093850011 (TE)	5,00,000	2,31,273	2,68,727	53.74
205300093850013 (OE)	4,30,00,000	3,91,75,898	38,24,102	8.89
205300093850006 (Medical)	20,00,000	10,71,983	9,28,017	46.40
22450210499850 (OC)	4,00,00,000	2,15,00,000	1,85,00,000	46.25
22450210979850 (Natural Calamities)	82,00,00,000	62,69,57,892	19,30,42,108	23.54
224580102960050 (DDMA)	1,10,00,000	1,00,27,596	9,72,404	8.84
224580800990050 (DDRF)	16,20,00,000	13,48,94,736	2,71,05,264	16.73

**OLD AUDIT REPORT: PART-I**

There were 08 old Audit Paras with recovery of Rs. 1,56,496/- (as reflected in Summary of Audit Paras) pertaining to the period 2013-2021. Out of which 01 paras has been taken afresh. Therefore all the Remaining 07 Paras alongwith recovery of Rs. 1,56,496/- have been incorporated in Part-I of the current audit report.

**Part-I (Old audit report)**

Sr. No.	Year	Total Paras	Para Fully Settled	Partly settled	Para No. of Settled para	Outstanding Paras
1	2013-2021	08	01	--	--	07

**Details of Old Recoveries****Details of Old Recovery:-**

Sr. No.	Year	Para No.	Details of Recoveries (In Rs.)		
			Raised (in Rs.)	Amount Recovered (in Rs.)	Balance (in Rs.)
1	2013-2021	--	1,56,496/-	--	1,56,496/-

**CURRENT AUDIT REPORT (2021-22):-PART-II**

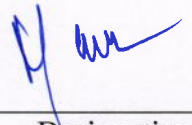
30/c

During the course of current audit Observation Memo(s) 17& Record Memo(s) 12 were issued to the unit highlighting various irregularities with recovery of Rs. 76,680/- .03 Audit Memo have been settled on the spot with Recovery of Rs. 49,680/-. Remaining 14 Audit Observation Memos have been converted into 06 Paras alongwith recovery of Rs. 27,000/- and 08 TAN, which have been incorporated in the Current Audit Report as Part-II.

S. No.	Memo No.	Brief of the Para's	Amount to be recovered(Rs.)	Remarks
01	01	Cash Security/Fidelity Band for Cashier and Store Officials		Para 01
02	07	Non Adjustment of huge outstanding abstract contingent advances		Para 02
03	08	Delay in the process of condemnation of vehicles		Para 03
04	11	Receipt Books (TR-V/GAR-6)		Para 04
05	12	Recovery of Tution Fee	27000/-	Para 05
07	17	Non Production of Records		Para 06

The Internal Audit Report has been prepared on the basis of information/records furnished and made available by D.C (Shahdara), DSIDC Complex, NandNagri, Delhi. The audit disclaims any responsibility for any misinformation and/or non-information on the part of Audit.

Signature of I.A.O



Designation :A.O

**Part-I**

29/c

**(Old Audit Report)**

**2013-2021**



28/10

List of Para (Order by Audited Year & Para)

[View Detailed Audit Report](#)

Department :Deputy Commissioner Office							
Sub department:D.C. (District-Shahdara), Nand Nagari, Delhi + S.R. IV-B, Nand Nagari, Delhi (1004/8)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	2013	2021	1		Non adjustment of huge outstanding Abstract Contigent Advances-Rs. 18047786/-	O	0
2	2013	2021	1		Non disclosure/confirmation of depositing of TDS with Income Tax Deptt (SR- IV-B) ✓	O	648575
3	2013	2021	2		Inordinate delay in determination of short payment of stamp duty by COS (SR- IV-B) ✓	O	0
4	2013	2021	2		Discrepancies in Hiring of Vehicles	O	0
5	2013	2021	3		Short deduction of License Fees	O	3310
6	2013	2021	3		Non production of Records (SR- IV-B) ✓	O	0
7	2013	2021	4		Irregular pay fixation of Sh. Ratanpal, ASO	O	45588
8	2013	2021	5		Irregular expenditure on vehicle's maintenance and repair	O	0
9	2013	2021	6		Irregularities in procurement of Hoarding and Hiring of LCD Screens for Chhat Puja Ghats 2019	O	0
10	2013	2021	7		Irregular Claims of LTC	O	107598
11	2013	2021	8		Non production of Records	O	0

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

[Back](#)

DC-8-156,496  
 SR-03-648,575

**PARA-01: Non Adjustment of huge outstanding Abstract Contingent Advances amounting to Rs. 1,80,47,786/-.**

Audit Memo No. 04

Date: 02.02.2022

16  
27/2

Under Rule 120 and Rule 162 of Receipt and Payment Rules provides that money drawn on Abstract Contingent Bills (ACB) for payments of advance would be adjusted within a period of one month from the date drawl of such bills.

As per record/advance register provided to the audit, the sum of Rs. 1,80,47,786/- drawn on Abstract Contingency bills till 31/03/2021 were outstanding as on date. The breakup of outstanding/unadjusted advances is as under:-

Sr. No.	Bill Nos.	Date	To whom paid	Amount as per ACB register(Rs.)
1.	13	02.09.2013	Maruti Suzuki India Ltd.	673210
2.	14	02.09.2013	Maruti Suzuki India Ltd.	525725
3.	108	21.09.2014	National Info. Centre Services Incorporate	483255
4.	107	21.01.2014	NICSIESWDL	287011
5.	109	21.01.2014	NICSIPHWDL	2449064
6.	110	21.01.2014	Sh. Suresh Chand Meena(Purchase of technology device)	88000
7.	11	17.04.2014	Postal Service Stamp	10000
8.	405	12.01.2015	Mahanagar Telephone Nagar Limited	293900
9.	446	25.02.2014	Hero Motor Co. Ltd.	51314
10.	498	20.03.2015	National Information Centre Services Ltd.	95481
11.	316	03.12.2015	Commissioner EDMC	60987
12.	317	03.12.2015	Commissioner EDMC	170366
13.	318	03.12.2015	CEO DUSIB	151500
14.	324	03.12.2015	Commissioner EDMC	66301
15.	325	03.12.2015	Commissioner EDMC	164100
16.	326	03.12.2015	DSIIDC	684102
17.	327	03.12.2015	Commissioner EDMC	164067
18.	328	03.12.2015	Commissioner EDMC	329233
19.	329	03.12.2015	Commissioner EDMC	88143
20.	330	03.12.2015	Commissioner EDMC	401267
21.	331	03.12.2015	Commissioner EDMC	33833
22.	332	03.12.2015	Commissioner EDMC	96931
23.	333	03.12.2015	Delhi Jal Board	720205
24.	334	03.12.2015	Commissioner EDMC	58603
25.	344	07.12.2015	BSES Yamuna Power Ltd.	62371
26.	345	07.12.2015	BSES Yamuna Power Ltd.	50491
27.	351	08.12.2015	Commissioner EDMC	144133
28.	372	17.12.2015	Commissioner EDMC	1645200
29.	377	18.12.2015	Delhi Jal Board	1996200
30.	383	22.12.2015	Delhi Jal Board	430000
31.	393	29.12.2015	Commissioner EDMC	55930
32.	402	06.01.2016	Commissioner EDMC	49700
33.	141	23.06.2016	DTTDC	390394
34.	218	05.08.2016	DTTDC	1337756
35.	227	10.08.2016	Celebration of Independent day	14800

*[Handwritten signature]*

36	602	25.01.2017	Advance Bill (ICSIL)	69338
37	112	07.06.2017	Advance Bill (ICSIL)	298875
38	170	14.08.2019	Advance Bill DTC & Cluster Buses	200000
39	325	02.01.2020	Advance Bill purchase of Tec. Device Comm. (Sh. Sanjeev Kumar & M Shah)	88000
40	392	28.02.2020	Ex-Grashia Payment	2000000
41	402	09.03.2020	Ex-Grashia Payment	1000000
42	33	22.04.2021	Advance Bill (Urgent Exp. Covid 19)	50000
43	263	01.09.2021	Advance Bill (MSEFC)	18000
Total Rs.				1,80,47,786

15  
26/10

Necessary efforts may be made to settle the aforementioned bills under intimation to the audit.

Done taken A. J. S. S.

Y. S. S.

(M)



**PARA-02 : Discrepancies in hiring of vehicles.**

14  
25/2

**Audit Memo. No.06**

**Dated: 04.02.2022**

During test check of bills related to hiring of vehicles for official use in DC office, Shahdara, It has been observed that the vehicles hired by Department belonged to the category "Private Vehicles" as per the Registration Number of Vehicles which carries 1C, 2C, 3C, 4C etc. As per the guidelines of Transport Department, Taxi Unit VIU Burari, the commercial taxis have special series of registration numbers like DLY, DIZ, 1Y, 1YA, 1YB, 1Z, 1ZA, 1ZB, 1ZZ, 1N etc. Example of such bills which carries private registration numbers for hired vehicles are as under :

S.No.	Bill No.	Date	Bill Amount (Rs.)	Period of hiring as per details of different vouchers attached with the Bill	Vehicle Number	Name of Agency
1	466	11.03.2019	109620	Feb-2018 to April-2018	DL3CCH1629	Khushi Tours and Travels
2	615	17.03.2017	101504	Nov-2016 to Jan-2017	DL3CBS0843	Khushi Tours and Travels
3	474	07.03.2018	218050	Jun-2017 to Dec-2017	DL3CBS0483 DL1CT8006	Khushi Tours and Travels
4	484	15.03.2018	109620	Oct-2017 to Dec-2017	DL14C7144	Khushi Tours and Travels

Therefore, Audit has observed that Department have engaged the vehicles having registration number of private vehicles at most of the occasions which is in contravention to the Registration Rules of Transport Department.

Necessary steps may be taken to remove the above discrepancies under intimation to the audit.

PARA-03 : Short deduction of License Fees-Recovery of Rs. 3,310/-

13  
24/c

Audit Memo No. 07

Dated: 07.02.2022

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 01-07-2017 vide Order No. F 4 (1)/Misc./PWD&H/A-II/2004/2749-65 dated 10.03.2014 and and further revised w.e.f. 01.07.2020 vide Order No. F.4(1)/Misc./PWD&H/A-II-2004/Pt. File/8494-8588 dated 08.10.2020 issued by AHC (PWD), Deptt. of PWD & Housing, GNCT of Delhi. The rate of L/Fee of the govt. accommodation of Directorate of Estate, GOI, were also revised wef 01.07.2020 vide Order No. 1801112/2015-Pol.III dated 29.06.2020.

As per information provided to Audit, it has been observed that the office has not revised the License Fees in respect of government accommodation allotted to the staff. Hence there is a short deduction of License Fees as below:

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

Name of the Official		Sh. Om Parkash		Designation		LDC	
Address		Type II, Gulabi Bagh, Delhi					
Period w.e.f.	License Fees					Net amount recoverable	
	Being deducted	Should have been deducted	Short deducted	Balance to be recovered			
	License Fee @	License Fee@	License Fee@	License Fee@			
07/17 to 08/18	245	310	65	@ 65/- for 14 months		910	
07/20 to 10/21	310	370	60	@ 60/- for 16 months		960	
<b>Total</b>						<b>1870</b>	

Name of the Official		Sh. Rajender Kr Bhatia		Designation		S.O.	
Address		Type III, Gulabi Bagh, Delhi					
Period w.e.f.	License Fees					Net amount recoverable	
	Being deducted	Should have been deducted	Short deducted	Balance to be recovered			
	License Fee @	License Fee@	License Fee@	License Fee@			
07/20 to 10/21	470	560	90	@ 90/- for 16 months		1440	
<b>TOTAL</b>						<b>1440</b>	

The facts and figures mentioned above may please be confirmed and the recoveries may be made and amount may be deposited into govt. account under intimation to Audit.

Other similar cases, if any, may also be reviewed and recoveries, if any, may be effected under intimation to the audit.

**PARA-04: Irregular pay fixation of Shri Ratanpal, ASO. – Recovery of Rs. 45,588/-**

12  
23/c

**Audit Memo No. 09**

**Dated: 08.02.2022**

During scrutiny of record, it has been observed that the pay fixation of Shri Ratanpal, ASO, is irregular as per the following pay fixation:

Period	Pay drawn as per S/Book BP+GP	As per Audit Observation BP+GP	Audit Remarks
1	2	4	5
Pay as on 31.12.2016	40400 (Level-5)	40400 (Level-5)	Pay while working in DOE as Senior Assistant.
Pay as on 01.01.2017	42300	41100	Granted NFG from 01.01.2017 and no increment should be given to the official at this stage as he has already been allowed increment at the time of granting Hrd MACP at Level-5 (Grade Pay-2800)
Pay as on 01.07.2017	43600	42300	Pay after grant of A/I
Pay as on 01.07.2018	44900	43600	Pay after grant of A/I
Pay as on 23.04.2019 to 30.06.2020	44900	44900	Promoted as ASO on ad-hoc on 23.04.2019 and one increment allowed on promotion to the officer
Pay as on 01.01.2020	46200	46200	Pay after grant of A/I

The facts and figures mentioned above may please be confirmed and the recovery of Rs. 45,588/- may be made from the concerned official and deposited into govt. account under intimation to Audit.

**PARA 05 - Irregular expenditure on vehicle's maintenance and repair.**

11  
22/c

Record Memo No. 10  
Dated: 09.02.2022

As per information provided by the DC Office (Shahdara) in connection with expenditure incurred on repair and maintenance of the vehicles, it has been observed that a huge amount of repair and maintenance on the vehicles was incurred during the audit period. Further, it is evident that expenditure incurred on the vehicles is also in higher side. The detail of the expenditure incurred on the vehicles is given below:-

S. No.	Regn. No. of vehicle	Make Model	Purchase Cost	Repair & Maintenance cost till the date of commencement of this unit to 31.03.2021	KM covered	Date of Purchase
1.	DL3C-BX-0002	Swift Dezir	525725	256669	196700	13.09.2013
2.	DL1C-X-5204	Maruti Gypsy	Received from HQ	314854	31553	07.11.2017
3.	DL5C-E-5690	Swift Dezire	451990	270279	109958	05.09.2014
4.	DL1C-X-5136	Maruti Gypsy	Received from HQ	154082	89000	07.11.2017

Efforts may be made to minimize the expenditure on vehicle in future under intimation to the audit.



PARA 06 - Irregularities in procurement of Hoardings and hiring of LCD Screens for Chhat Puja Ghats-2019.

Record Memo No. 11  
Dated: 10.02.2022

While scrutiny of F.No.19(25)/DM(Shah)/CTB/2019-20, it has been observed that a proposal was made to procure the Hoardings and Hiring of LCD Screens for Chhat Puja Ghats-2019 and DM (Shahdara) also seen her consent on the proposal subject to completion of codal all formalities.

1. A payment of Rs. 3,56,250/- was made to M/s Sanjog Sales for procurement of hoarding for the arrangement of Chhat Puja-2019 vide bill No. SS/2019-20/0419 dt. 05.11.2019. The same product was procured through GeM and comparison of sheet of GeM also found attached with the file at page 23/C.

As per amended rule 149 (GeM) vide office memorandum No. F. 1/26/2018-PPD issued by Department of expenditure.

"Above Rs. 25,000 and up to Rs. 5,00,000/- through the Gem Seller having lowest price amongst the available sellers (excluding Automobiles where current limit of 30 lakh will continue) of at least three different manufactures, on Gem, meeting the requisite quality specification and delivery period. The tools for online bidding and online reverse auction available on Gem can be used by the Buyers ever for procurements less than Rs. 5,00,000/-"

In aforementioned proposal for procurement of Hoardings, Audit has observed that department has choose the lowest price amongst the available seller at Gem but no evidence of choosing the online reverse auction was found in the file. It could be more beneficial to the department if department choose the online reverse auction.

2. Further, after scrutiny of file, it is also observed that a payment of Rs. 3,92,350/- was made to AGI Trading Co. vide bill No. CB-438 dt. 30.03.2020 on account of hiring of LCD Screen for Chhat Puja-2019. As per note at 8/N of OIC (CTB) " The quotations have been found opened without the approval of the Local Purchase Committee. Also without the approval of the local Purchase Committee and D.M. (Shahdara), the work order of hiring of LCD was given to firm M/s AGI Trading Company... and made the payment of Rs. 392350/- without even bringing it to the notice of the DM (Shahdara)"

Without obtaining the approval of Committee, department has hired the LCD Screen. it is violation of GFR Rules-2017. Further, proof/printout of non-availability of above service in GeM is also not found attach with the file and department hire the above service bypassing the GeM.

In respect point No.1. Department should use the reverse option while purchasing the goods and services (above Rs.2,50,000 and upto 5,00,000) through GeM for getting better deal.

In respect point No.2. Department needs to regularize the matter from the competent authority under intimation to the audit.

(3/2)

9  
etc

Record Memo No. 13  
Dated: 11.02.2022

1. The OM No. 20/10/2018-AC/104-28 dated 25.02.2018 issued by Finance (Accounts) Department, Govt. of NCT of Delhi, Govt. of NCT of Delhi, states that:
  - (a) Entitled category officers are allowed to travel by any airlines, i.e. either by Air-India or by private airlines of their choice, on tours and LTC provided the fare of air-ticket does not exceed that of Air India on the date of journey. **Officers should endeavor to buy the cheapest air ticket possible.** However, while availing LTC, Government officials entitled to travel by air shall travel only in Economy Class.
  - (b) In all cases whenever a Government servant travels by air, he/she is required to book the air tickets through booking counters / offices / website of Air-India through booking counters / offices / website of Air India or Private Airlines or through the approval travel agencies viz. M/s BalmerLawrie & Co. Ltd. / M/s Ashok Tours & Travels Ltd. / IRCTC / DTTDC. Booking of tickets through any other agency is not permissible.
  - (c) No reimbursement of Air fare shall be allowed more than that of Air India. While submitting the reimbursement claim of travel by private airlines, all officers are required to attach a printout of fare chart of air fare of Air India taken from their official website i.e. **the fare applicable on the date of booking of ticket of private airlines**.
  - (d) Officers not entitled to travel by air may travel by any airlines, however reimbursement in such cases shall be restricted to the fare of their entitled class of train or actual expenses, whichever is less.
2. As per OM No. F. 31011/4/2008-Estt. (A) of Deptt. Of Per. &Trg., Govt. of India, and OM No. F. 19030/3/2008-E.IV dated 23.09.2008 issued by Ministry of Finance, Govt. of India regarding "entitlements for travel by Air/Rail/Road/Sea/River, it has been clarified that the "travel entitlements for LTC shall be admissible only in respect of journeys performed in vehicles operated by the Government or any Corporation in the public sector run by the Central or a local body".

During scrutiny of the LTC bills, the following irregularities were found as per detail given below:

S. No.	Bill No. & Date	Amount of claim allowed (Rs.)	Name of Govt. Servant and level of Pay (S/Sh./Ms.) & Dsg.	Mode & Place of Journey	Discrepancies observed
1	LTC-48/ 08.05.2019	219236	Sh O P Saini Tehsildar (Pay level-10)	Delhi-PortBlair (By Air India Airlines) - Portblair to Havloc (By Pvt Shp)  Havloc to Portblair (By Pvt ship) Portblair to Chennai (By Pvt. Airlines) Chennai to New	The official has undertaken the journey between Port Blair to Chennai through Go Air Pvt Airlines. Tickets were booked on 4.11.2018. However, no print out of normal fare Chart of Air India from Portblair to Chennai as on booking date of Pvt Airlines was found attached with the bill. Which is needed to

*(Signature)*

				Delhi (By Air India)	<p>regulate the claim as per 1(C) above.</p> <p>In case of failure of submission of printout of normal fare of Air India as on date of booking of Pvt Airlines. Amount of fare from Portblair to Chennai may be recovered from the officer.</p> <p>Journey between Port Blair to Havelock and back was performed by Pvt. Ship/Mak Logistics (Pvt) LTD, hence recovery of Rs. 14,334/- is irregular as per OM at Sl. No. 2 above. hence recoverable.</p>
2	LTC-51/ 10.05.2018	93264	Sh. Atul Ramchiary, Tehsildar (Pay level-10)	<p>Delhi-PortBlair (By Pvt. Airlines)</p> <p>Portblair to Delhi (By Pvt. Airlines)</p>	<p>The official has undertaken journey from Delhi to Port Blair and back through Pvt Airlines. However, no print out of normal fare Chart of Air India from Delhi to Portblair and back was found attached with the bill. Which is needed to regulate the claim as per 1(C) above.</p> <p>In case of failure of submission of printout of normal fare of Air India as on date of booking of Pvt Airlines. Recovery of Rs. 93,264/- may be effected from the officer.</p>

8  
mk

The facts and figures mentioned above may please be confirmed and the recovery of may be made from the concerned official/officer and deposited into concerned head of account under intimation to Audit.

*(Signature)*

**PARA 08 - Non production of Records.**

Record Memo No. 05  
Dated: 03.02.2022

②  
18/c

The following records are not provided to the audit.

01. C.E.A/Tuition Fee Register and Medical Charges Register.
02. List of Idle Store/ Equipments of unserviceable items & List of Obsolete / unserviceable / condemned items lying in store.
03. Log books.
04. File related to Hunger relief programme.
05. File related to food at quarantine center.
06. File related to provision of snacks, beverages at vaccination center.
07. File related to food to staff deployed at quarantine center, at airport etc.
08. Any other file related to food/beverages/snacks to staff and making arrangement for Covid patients.
09. File related to payment of hiring of tentage and other files of expenditure during Covid.
10. File related to expenditure on Chatt Pooja Programme (Except file of 2019).

The above mentioned records may be provided to Next Audit Party.

  
**PARDEEP KUMAR**  
1AO-26



**Part-II**

17/c

**(Current Audit Report)**

**2021-2022**

18/c

**PART-II**  
**CURRENT AUDIT REPORT (2017-2022)**

PARA No. 01: Cash Security/Fidelity Bond for Cashier and Store Officials.

(Ref. Audit Memo No. 01 dated 10/03/2023)

As per Rule 306 of GFR-2017 every Government servant, whether Gazette or non-Gazette, who is entrusted with the custody of cash or stores shall be required to furnish security. Further, as per Rule-306(3) of GFR-2017 in cases where the said security is furnished in the form of cash, the Fidelity Bond should be executed in Form GFR-17 and in case where the said security is furnished in the form of a fidelity bond, the security bond should in Form-GFR-14.

During the test check of the Cash Book and other stores, it is evident that a lot of Cash transactions are being handled by the Cashier /Storekeeper. But is also observed that the Cash Security/Fidelity bond documents for the audit period of 2021-22 have not been furnished by the officials concerned, i.e. store officials and Cashier, which is irregular and in violation with the General Finance Rules.

The deptt. is required to prepare a fidelity bond/Cash Bond for the Cashier and the Storekeeper and should be shown to the next audit.

Man

PARA No. 02: Non Adjustment of huge outstanding Abstract Contingent Advances amounting to Rs. 1,80,47,786/-.

(Ref. Audit Memo No. 07dated 14/03/2023)

As per the Rule 120 and Rule 162 of Receipt and Payment Rules which states that money drawn on Abstract Contingent Bills (ACB) for payments of advance would be adjusted within a period of one month from the date drawl of such bills.

As per record/advance register provided to the audit, the sum of **Rs. 1,80,47,786/-** drawn on Abstract Contingency bills till 31-03-2022 The details of outstanding/unadjusted advances is as under:-

Sr. No.	Bill Nos.	Date	To whom paid	Amount as per ACB register(Rs.)
1.	13	02.09.2013	Maruti Suzuki India Ltd.	673210
2.	14	02.09.2013	Maruti Suzuki India Ltd.	525725
3.	108	21.09.2014	National Info. Centre Services Incorporate	483255
4.	107	21.01.2014	NICSIESWDL	287011
5.	109	21.01.2014	NICSIPHWDL	2449064
6.	110	21.01.2014	Sh. Suresh Chand Meena(Purchase of technology device)	88000
7.	11	17.04.2014	Postal Service Stamp	10000
8.	405	12.01.2015	Mahanagar Telephone Nagar Limited	293900
9.	446	25.02.2014	Hero Motor Co. Ltd.	51314
10	498	20.03.2015	National Information Centre Services Ltd.	95481
11	316	03.12.2015	Commissioner EDMC	60987
12	317	03.12.2015	Commissioner EDMC	170366
13	318	03.12.2015	CEO DUSIB	151500
14	324	03.12.2015	Commissioner EDMC	66301
15	325	03.12.2015	Commissioner EDMC	164100
16	326	03.12.2015	DSI IDC	684102
17	327	03.12.2015	Commissioner EDMC	164067
18	328	03.12.2015	Commissioner EDMC	329233
19	329	03.12.2015	Commissioner EDMC	88143
20	330	03.12.2015	Commissioner EDMC	401267
21	331	03.12.2015	Commissioner EDMC	33833
22	332	03.12.2015	Commissioner EDMC	96931
23	333	03.12.2015	Delhi Jal Board	720205
24	334	03.12.2015	Commissioner EDMC	58603
25	344	07.12.2015	BSES Yamuna Power Ltd.	62371
26	345	07.12.2015	BSES Yamuna Power Ltd.	50491
27	351	08.12.2015	Commissioner EDMC	144133
28	372	17.12.2015	Commissioner EDMC	1645200
29	377	18.12.2015	Delhi Jal Board	1996200
30	383	22.12.2015	Delhi Jal Board	430000
31	393	29.12.2015	Commissioner EDMC	55930
32	402	06.01.2016	Commissioner EDMC	49700
33	141	23.06.2016	DTTDC	390394
34	218	05.08.2016	DTTDC	1337756
35	227	10.08.2016	Celebration of Independent day	14800
36	502	25.01.2017	Advance Bill (ICSIL)	69338
37	112	07.06.2017	Advance Bill (ICSIL)	298875
38	170	14.08.2019	Advance Bill DTC & Cluster Buses	200000
39	325	02.01.2020	Advance Bill purchase of Tec. Device Comm. (Sh. Sanjeev Kumar & M Shah)	88000

*Man*

40	392	28.02.2020	Ex-Gratia Payment	2000000
41	402	09.03.2020	Ex-Gratia Payment	1000000
42	33	22.04.2021	Advance Bill (Urgent Exp. Covid 19)	50000
43	263	01.09.2021	Advance Bill (MSEFC)	18000
<b>Total Rs.</b>				<b>1,80,47,786</b>

14/c

Necessary efforts may be made to settle the aforementioned bills under intimation to the audit.

*[Handwritten signature]*

13/12

PARA No. 03: Delay in the process of Condemnation of Vehicles

(Ref. Audit Memo No. 08 dated 15/03/2023)

During the test check of the file/records of the file/records of the Deptt., it has come to the notice of the Audit, that the following vehicles


- (i) DL5C-E-1456 ( MARUTI GYPSY)
- (ii) DLTC-Z-0005( MARUTI GYPSY)

HAD been declared as “ RECOMMENDED FOR CONDEMNATION ” by the Board decided by the Deptt vide letter No. F.No.&(20)/DC/NE/CTB/2008/44-46 dated-06/07/2021 in the first case and vide letter no.F.No.F.7/139/DC/NE/CTB/2011-12/711 DATED -06/01/2020 in the case of second vehicle and the above vehicles had been handed over to NAZARAT BRANCH for further AUCTION PROCESS. The reserve price for both the vehicles was fixed as Rs.47,000/- &Rs. 45,000/- respectively after the inspection report of the representative from Transport Deptt.

During the test check of records , it is observed that AUCTION PROCESS has not been yet started even after the passage of more than 2 years.

It is a known fact that the vehicles' value is depreciated every year and the reserve price as already fixed will also decrease simultaneously resulting a loss of further revenue to the deptt.

The Deptt. is directed to initiate the process of “Condemnations Process” at the earliest in the light of relevant Rules of GFR 2017 & letter No. f.13/12/2010-AC/ Pt. File/Js fina/2409-2503 dated-26.08.2021 of Finance Deptt. (Policy Division), Govt. of NCT of Delhi



12/c

PARA No. 04: Irregularities in maintenance of records of Receipt Books (TR-V/GAR-6)

(Ref. Audit Memo No. 11 dated 16/03/2023)

As per Receipt and payment Rules, Receipt and issuance of TR-V should be properly accounted for by entering receipts of the same in separate Receipt stock Register so that their issuance could be properly verified by the Competent Authority to avoid misuse of receipt books.

But scrutiny of the records, it is revealed that no separate stock Register is being maintained by the Deptt. To monitor receipt and issuance of TR-V/GAR6 books and the same is entered in consumable items register in which only number of issuance of books has shown without indicating serial numbers and even the opening Balance has not been carried forward properly which restricts the audit to authenticate the correctness of receipt of Deptt.

The records of the TR-V/GAR-6 stock register should please be maintained properly and shown to the next audit.

*Man*

PARA No. 05: Recovery of Rs. 27000/- in reimbursement of Tuition Fee.

(Ref. Audit Memo No. 12 dated 16/03/2023)

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. The case is as under:-

S.No.	Name of the Officer/Official	Name of child & class	Rate of CEA	Name of School
1	Sh. Ratan Pal , NaibTehsildar	Miss Priya Class- U.K.G (ACADEMIC YEAR-2019-20)	27000/-	Twinkle Star Fun Home
		<b>Total</b>	<b>27000/-</b>	

Necessary recovery amounting to Rs. 27000/-to be made from the employees concerned after due verification of facts and figure under intimation to audit. Other similar cases may also be reviewed.

*[Handwritten signature]*

The following records have not been provided to the audit.

- 1) Spouse Information(in prescribed proforma)
- 2) All purchase files except (1) purchase of printer &cartridges, (2) urgent requirement of computer systems, and (3) stationery and store items.
- 3) Contract and extension file of Civil Defence Volunteers (2021-22).
- 4) AMC Files of all equipments
- 5) Property Register
- 6) Register / List of unserviceable stores/DEAD STOCK Register
- 7) List of Running works/records.
- 8) L.T.C /Children Education/ Medical Reimbursement Register
- 9) Advertisements files
- 10) Security and Sanitation files (Contract / Extension) (2021-22)
- 11)List of records being maintained at ADM and SDM branches like marriage registration (RM 11)/ CasteCertificate etc.
- 12) Details of Grant-in Aid & its utilization (if any)
- 13) File related to food (beverages/snacks) to staff deployed at quarantine center, at airport etc
- 14) Details of Reciept books issued for challans for the violation of Mask (RM 12)
- 15) Records of "Mukhyamantri Covid-19" "ParivaarAarthiksahayta yojana" to deceased families
- 16) File/records of Independence Day/Republic Day or any other functions

It is, therefore, requested to provide the above mentioned records may please be provided to the audit immediately.

Signature of I.A.O



Designation :A.O



96 etc

**PART-III**

**TEST AUDIT NOTE(2019-2022)**

TAN No. 01 :Improper maintenance of Pay Bill Registers

(Ref. Audit Memo No. 03 dated 10/03/2023)

During the test check of the PBRs, the following irregularities have been noticed:-

1. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR not found completely filled in any of the PBR's. Apart from name, designation and GPF number, other details related to rate of license fee, status of occupation / non-occupation of govt. residence, details of loan /advances/ refunds, installment No., etc. were also not found completely filled.
3. Total of each column is also required to be entered on the last line of each page (at the bottom) which helps in calculation of Income Tax of the respective year.
4. Some cuttings & over-writings were also found in the PBRs at some places. Corrections, if any, should be made in the red ink by cancelling wrong entry and making fresh entry. The same should also be attested by DDO.
4. The L.P.C of the Officers/officials transferred (from/to) in the department has not been found enclosed in each case.
5. All the entries are not found to be completed in each page. The columns had been left empty.
6. Checker's initials were not found at column no. 38 of PBR.

The compliance of the above discrepancies should be rectified and shown to the next audit.

*Handwritten signature*

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

During test check of record it was observed that there was huge savings but not surrendered to the government up to the end of the relevant financial year as detailed below:-

<b>Financial Year 2021-2022</b>	<b>Budget Allotted</b>	<b>Expenditure</b>	<b>Balance</b>	<b>% Age of Savings</b>
205300093850001 (Salaries)	5,00,00,000	3,82,50,529	1,17,49,471	23.49
205300093850011 (TE)	5,00,000	2,31,273	2,68,727	53.74
205300093850006 (Medical)	20,00,000	10,71,983	9,28,017	46.40
22450210499850 (OC)	4,00,00,000	2,15,00,000	1,85,00,000	46.25
22450210979850 (Natural Calamities)	82,00,00,000	62,69,57,892	19,30,42,108	23.54
224580800990050 (DDRF)	16,20,00,000	13,48,94,736	2,71,05,264	16.73

The compliance of the above discrepancies should be rectified and shown to the next audit.

*Man*

During the test check of Bill Registers for the period 2021-2022 the following observation are made by the audit.

1. Page counting certificate has not been recorded on the first page of any of the bill registers.
2. Cutting/ Overwriting/Cancellation etc. are to be attested by the DDO which is not done in any case.
3. Signature of DDO: Particulars of every bill presented to PAO need to be entered at Col.2 of the bill register and its net amount in Col.3. Which is also not found in most cases. Further, these entries must be attested with date by the DDO at Col.4 at the time of Signing the bill and before presentation to PAO. But the DDO has not signed the bill registers for the audit period.
4. The Column No. 5,6,7,8 and 9- Should be completed under the signature of DDO so as to check the actual amount admitted/passed by the PAO office and to ascertain the timely receipt of cheques, but the same has never been completed/signed by the DDO in respect of any of the financial year under audit period, which is irregular.
5. Column No. 10 and 11 of the bill register indicate the cheque (No. and Date) received against the bill presented to the PAO and which must be attested by the DDO in Col. 12 at the time of making necessary entry in the Cash Book but these some columns were found blank, which is irregular. Reasons for not compliance thereof may be furnished to audit.
6. Column No. 13, 14 and 15 are meant for, to keep a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period, not found filled up which is also irregular.
7. Further ECS/ GePG details have not been mentioned in the Bill Register. Date of sending of ECS/ GePG by the PAO has not been found mentioned against bills presented before the PAO for payment through ECS.

The compliance of the above discrepancies should be rectified and shown to the next audit.

*Mam*

7/c

**TAN No. 04 : Delay in deposit of cash**

(Ref. Audit Memo No. 06 dated 14/03/2023)

As per Receipt and payment rule "The cash received by the Government Officer on account of revenue or receipt or dues of the government shall without undue delay, be paid in full with the Govt. account on the same day or next day for inclusion in Government accounts.

Test check of records revealed that in following cases as illustrated below the cash collected on account of "FINE" received under the rule of "VIOLATION OF MASK" during the spread of Covid-19 in the year 2021-2022 was late deposited with the accounts branch.

S.No.	Challan No.	Date of Challan	Amount Received (In SDM Branch)	Date of amount deposited in A/C Branch	Delay in deposits (days)
1.	129751	17.11.2021	2000/-	22.12.2021	35
2.	129752	20.11.2021	2000/-	22.12.2021	32
3.	129753	20.11.2021	2000/-	22.12.2021	32
4.	129754 to 129800	06.01.2022 to 17.01.2022	42000/-	27.01.2022	21-10
5.	137151 to 137185	14.12.2021 to 18.12.2021	14000/-	22.12.2021	8-4
6.	130651 to 130657	17.11.2021 to 18.11.2021	14000/-	24.12.2021	37
7.	126965 to 126982	28.10.2021, 29.10.2021	2000/-, 2000/-	15.11.2021	17
8.	126997	31.10.2021	2000/-	15.11.2021	15
9.	130551 to 130577	16.11.2021 to 23.11.2021	18000/-	30.12.2021	44-37
10.	130901 to 130913	10.11.2021 to 22.11.2021	22000/-	27.12.2021	46-35
11.	152251 to 152300	21.12.2021 to 13.01.2022	34000/-	27.01.2022	36-14
12.	130051 to 130071	08.11.2021 to 22.11.2021	10000/-	30.12.2021	52-38
13.	131151 to 131200	09.11.2021 to 13.12.2021	64000/-	16.12.2021	37-3
14.	48551	04.07.2021	2000/-	25.08.2021	51
15.	152983	06.01.2022	2000/-	07.02.2022	30
16.	152984	06.01.2022	2000/-	07.02.2022	30
17.	152990	15.01.2022	2000/-	07.02.2022	22
18.	153981	06.01.2022	2000/-	07.02.2022	30
19.	153982	06.01.2022	2000/-	07.02.2022	30
20.	153983	06.01.2022	2000/-	07.02.2022	30
21.	154030- 154050	07.01.2022 to 17.01.2022	42000/-	07.02.2022	29-19

The compliance of the above discrepancies should be rectified and shown to the next audit.

5/12

As per the record the Log Books of the following vehicles have been received only for scrutiny for the audit :

- |                 |              |
|-----------------|--------------|
| 1. DL1C-Z-3360  | ERTIGA       |
| 2. DL1C-Z-3451  | ERTIGA       |
| 3. DL1C-E-5667  | MARUTI GYPSY |
| 4. DL3C-BX-0002 | SWIFT DEZIRE |
| 5. DL 1CX5136   | MARUTI GYPSY |
| 6. DL1CX 6887   | MARUTI GYPSY |
| 7. DLICX5204    | MARUTI GYPSY |

On test check of Log Books of vehicle maintained by the unit during the audit period, the following shortcomings were observed by the audit.

1. Mandatory page counting certificate was not recorded on the first pages of some registers.
2. Entry of Petrol /Diesel received were not signed by the officer-in-charge/higher authority in respective column.
3. As per staff car rules, officer using the staff car should note in appropriate column provided in the log book in their own handwriting the mileage at the start and at the completion of each trip after verifying the same from the kilometer and give sufficient particulars such as kilometers covered for each place, purpose of journey, period of detention etc. but the same were not recorded in the log books
4. Monthly closing sheet has not been prepared should be signed by the authority above the level of official/officer who records day-to-day entry in the log books.
5. In the absence of Monthly Closing Sheet, the working capacity of the vehicle cannot be assessed.

The compliance of the above discrepancies should be rectified and shown to the next audit.

(Ref. Audit Memo No.13 dated 16/03/2023)

1. Inclusion of ADHAAR (Unique Identification) number in Service Book of Government servants and non-verification of Services from concerned PAO. On test check Services Books, it has been found that entry or Aadhaar Numbers has not been made in the Services Book of in most of the cases as per 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 is therefore, advised that detail of Aadhaar Number of all employee be obtained and be entered in Service Books and also be mentioned in pension papers of the retirees so as to enable the Pay & Accounts Office.
2. 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 services & a certificate be issued in the prescribed form to the official concerned. During test check of Service Books the said certificate has not been found pasted in the Service Book of the following officials after verification of services from this concerned PAO:

S. No.	Name of Employee	Post	Date of Joining	Date of Retirement
1.	Smt. KusumLataMitra	Section Officer	02.03.1985	31.07.2023
2.	Sh. Brijest Kumar	ASO/Gr-II	27.06.2000	30.11.2023
3.	Sh. GulshanRai Kumar	Tehsildar (vivekvihar)	16.01.1989	31.03.2025
4.	Sh. Devender Kumar	ASO/Gr-II	11.06.1993	31.07.2025
5.	Sh. Vinod Kumar	Section Officer	17.08.1987	31.08.2025
6.	Ms. Mamta Rani	Steno Gr-II	22.09.1994	31.10.2026
7.	Sh. Jitender Kumar	Tehsildar (Seemapuri)	03.07.1985	30.04.2027
8.	Sh. Ratan Pal	ASO/Gr.-II	01.11.1989	30.05.2027
9.	Sh. Anil Kumar	Tehsildar (Shahdara)	06.10.1989	30.07.2027

3. On scrutiny of Service Book of Sh. SashikantKoli, Steno, it has come to notice that Photograph of Employee, Nomination form and Family details not pasted/found in his Service Book.

The compliance of the above discrepancies should be rectified and shown to the next audit.

1. The mandatory page counting certificate is not recorded on the first page of the Consumable Stock Register which is also required to be countersigned by the Head of Office.
2. Rule 213(1) of GFR 2017 stipulates that physical verification of Consumable and Non-Consumable Goods & material should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register. On test check of records, it has been observed that no physical verification of consumable and Non Consumable items was undertaken by the department in the Stock Registers.
3. Signature of recipients are not available in requisite column of consumable stock registers.
4. Some items are wrongly entered consumable stock register which are nature of Non-consumable stock items details are as under:-

Sr. No.	Name of item	Wrongly entered in consumable stock register
1	Water Dispenser	Page No. 135
2	Extension Board	Page No. 51
3	Electric Kettle	Page No. 52
4	Heater/Blower	Page No. 147
5	Hot Case	Page No. 159
6	Key Board	Page No. 68-69
7	Mouse	Page No. 73-74

Further, an another stock register has been maintained by the department in which stationery items have been entered such as Hand Gloves, File Cover, Reynolds Pen, Stamp Pad, A-4 size Rim Paper, Stapler, Stapler Pin, Stamp pad, Punching machine etc. which is irregular.

**Property Register/Non-Consumable stock register.**

Moreover, Non-consumable stock register and Property register has not been provided to the audit party.

The compliance of the above discrepancies should be rectified and shown to the next audit.

Signature of I.A.O

Designation :A.O

2/c

**Tan No. 08: Irregularities in the fulfillment of codal formalities on a/c of Mega Vaccination Camp for Covid-19**

(Ref. Audit Memo No. 16dated 20/03/2023)

In compliance of the announcement of Govt. of Delhi, a mega Vaccination Camp for COVID-19 had been organized at Yamuna Sports Complex, Delhi on 10/10/2021 by the office of the DM (Shahdara)

As per the scrutiny of File No. 1.SDM (SEEMAPURI)/Mega Covid-19 Vaccination/2021, the following facts have been gathered.

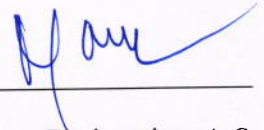
The Deptt. has incurred an expenditure of the said Camp under Section 50 of the Disaster Management Act and Rule 166 of GFR 2017. The total expenditure of the event proposed as Rs.5,28,027/- to various vendors on a/c of STATIONERY, BANNERS, FOOD & TENTAGE. Out of which the payment of Rs.2,58,750/- has already been approved for payment to the Vendor. Rest of the payments are in process.

During the scrutiny of the files, the audit has found following discrepancies:-

1. A data regarding the number of people vaccinated during the event and the number of gathering at the venue is not found available in the file.
2. No pictures of the Mega Camp are found in the file.

The above discrepancies may be fulfilled & shown to the next audit.

Signature of I.A.O



Designation :A.O



15/c

**DIRECTORATE OF AUDIT  
GOVERNMENT OF N.C.T. OF DELHI  
DELHI SACHIVALAYA, NEW DELHI**

**Sub: -Internal Audit Report on accounts of The Sub Registrar (IV-B), under the O/o the D.C (Shahdara), DSIDC Complex, Nand Nagri for the period 2021-22.**

The accounts of The Sub Registrar (IV-B), under the O/o the D.C (Shahdara), DSIDC Complex, Nand Nagri for the period 2021-22 was conducted by the field Audit Party No. XII, comprising of Smt. Monika Dhingra, AO/IAO, Sh. Satish Kumar, Assistant Section Officer & Ishrat Jahan, DEO 27/02/2023 to 07/03/2023 (07 working days).

**AIMS AND OBJECTIVES**

The SR office provides registration services to the public and ensures smooth functioning of the registration process. The documents regarding Sale Deed, Gift Deed, Partition Deed, Mortgage Deed, Lease Deed, GPA are dealt here for registration as per the provision of the Registration Act, 1908 and Indian Stamp Act, 1899. The sub-registrar has to ascertain and evaluate the stamp duty chargeable on the instrument correctly.

**HOD**

S.NO	NAME OF THE OFFICEER	DESIGNATION	Period
1.	Ms. Patil Pranjal Lehensingh	IAS	08.10.2021 to Till Date

**HOO**

S.NO	NAME OF THE OFFICEER	DESIGNATION	Period
1.	Mr. Tanveer Ahmed	ADM District Shahdara	08.12.2020 to 07.01.2022
2.	Dr. Mohd Rehan Raza	ADM District Shahdara	07.01.2022 to Till Date

**DDO**

S.NO	NAME OF THE OFFICEER	DESIGNATION	Period
1.	Sh. Narayan Kumar Vats	AAO	08.12.2022 to 31.03.2022

**Cashier**

S.NO	NAME OF THE OFFICEER	DESIGNATION	Period
1.	Sh. Ravinder Kumar	UDC	

**Vacancy Position as on 31/03/2022**

Group	Sanctioned Post	Post filled	Post Vacant
A	00	00	00
B	01	01	00
C	05	02	03
<b>TOTAL</b>	<b>06</b>	<b>03</b>	<b>03</b>

*M. J.*

Details of Revenue earned during the Audit Period

14/c

Year	Total Number of Documents Registered			Stamp Duty Collected (In Rs.)	Reg. Fee collected (in Rs.)
	Book-1	Book-3	Book-4		
2021-2022					
01.04.2021 to 31.12.2021	8977	1692	1390	970110230.00	201092360.00
01.01.2022 to 31.03.2022	2615	473	490	275584489.00	57710053.00

Statutory Audit

As per information provided by the Department, the audit of AGCR has not been conducted so far.

OLD AUDIT REPORT: PART-I

There were 03 old Audit Paras with recovery of Rs. Nil/- (as reflected in Summary of Audit Paras) pertaining to the period 2013-2021. The department authority has not made any efforts to settle any paras. Remaining 03 paras alongwith recovery of Rs. Nil/- have been incorporated in Part-I of the current audit report.

Part-I (Old audit report)

Sr. No.	Year	Total Paras	Para Fully Settled	Partly settled	Para No. of Settled para	Outstanding Paras
1	2013-2021	03	--	--	--	--

Details of Old Recoveries

Details of Old Recovery:-

Sr. No.	Year	Para No.	Details of Recoveries (In Rs.)		
			Raised (in Rs.)	Amount Recovered (in Rs.)	Balance (in Rs.)
1	2013-2021	03	6,48,575/-	--	6,48,575/-

*Man*

131

**CURRENT AUDIT REPORT (2021-22):-PART-II**

During the course of current audit Observation Memo(s) 05 & Record Memo(s) 04 were issued to the unit highlighting various irregularities with recovery of Rs. Nil/-. Remaining 05 Audit Observation Memos have been converted into 03 Paras alongwith recovery of Rs. Nil /-and 02 TAN, which have been incorporated in the Current Audit Report as Part-II.

S. No.	Memo No.	Brief of the Para's	Amount to be recovered(Rs.)	Remarks
01.	06	Irregularities in maintenance of Impound Register	Nil	Para No. 01
02.	07	Non Disclosure/confirmation of deposition of TDS with Income Tax department	Nil	Para No. 02
03.	09	Non maintenance of Movement Register	Nil	Para 03

The Internal Audit Report has been prepared on the basis of information/records furnished and made available by the Sub Registrar (IV-B), under the O/o the D.C (Shahdara), DSIDC Complex, Nand Nagri, Delhi. The audit disclaims any responsibility for any misinformation and/or non-information on the part of Audit.

Signature of I.A.O   
Designation :A.O

mk

# Part-I

## (Old Audit Report)

2013-2021

**PARA-01 Non Disclosure/confirmation of deposition of TDS with Income Tax Department.**

7  
Hc

**Audit Memo. No. 03  
Date: 09.02.2022**

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

Further, as per press released by the Department of Revenue, Central Board of Direct Taxes, Ministry of Finance, Govt of India on 13.05.2020 in connection with reduction in rate of Tax Deduction at sources (TDS & Tax Collection at Source (TCS), it is stated that "In order to provide more funds at the disposal of the taxpayers for dealing with the economic situation arising out of Covid-19 pandemic, the rates of Tax Deduction at Sources (TDS) for non salaried specified payment to residents has been reduced by 25% for the period from 14 May,2020 to 31 March 2021". Hence, cases which have been registered during the above period, tax would be charged from buyer of immovable property at the rate of .75% on payment to seller instead of 1%.

After test check of records of the SR-IV-B revealed that SR office have been registered a number of sale deeds, etc., wherein financial transaction as mentioned below was exceeding of Rs. 50 lakh:

Sl. No.	Regd. No./Book No./Vol. No./& date	Name	Prop. Under Sale & Address	Consideration amount as per instrument (In Rs.)	TDS Amount (Rs)	Remarks
01	815/01/162 /11.03.2014	1 Poonam Verma (First party) 2. Lalita Jain (Second Party)	F23 Crossriver Malt. Plot No 9 B. and 9C. CBD ground Shalidara, Delhi	70,00,000/-	70,000/-	No supporting documents with regard to deposition of TDS were found in volume provided to the audit. TDS details also not mentioned in the sale deed.
02	823/01/162/ 12.03.2014	1 Raj Manchanda and others (First party) 2 Shanti Sharma (Second Party)	A-82, Anand Vihar, Delhi	81,00,000/-	81,000/-	No supporting documents with regard to deposition of TDS were found in volume provided to the audit. TDS details also not mentioned in the sale deed.
03	1459/01/38 1/19.03.201 5	1 Virender Narayan Kaushik (first party) 2. Renu Kaushal (Second party)	85, Shreshthya Vihar, Delhi	80,00,000/-	80,000/-	No supporting documents with regard to deposition of TDS were found in volume provided to the

*(Signature)*

04	1859/01/70 5/19.03.2016	1 Messers Aadinath Infracon Pvt Ltd (first party) 2 Manjari Kapoor (second party)	A 151, Vivek Vihar-II, Delhi	52,00,000/-	52,000/-	audit TDS details also not mentioned in the sale deed. No supporting documents with regard to deposition of TDS were found in volume provided to the audit. TDS details also not mentioned in the sale deed.
05	1264/01/10 03/16.03.2017	1 Jasminder Kaur (First party) 2. Kanika Wala & others (Second party)	257 SF Dayanand Vihar, Delhi	80,00,000/-	80,000/-	No supporting documents with regard to deposition of TDS were found in volume provided to the audit. TDS details also not mentioned in the sale deed.
06	2082/01/13 24/18.03.2018	1 Pushpa Kaushik (First Party) 2. Rejesh (Second Party)	A-3/9-10 Krishna Nagar, Delhi	85,00,000/-	85,000/-	No supporting documents with regard to deposition of TDS were found in volume provided to the audit.
07	1823/01/17 06/04.03.2019	1. Kalika Dhawan & others (First party) 2. Namita Sharma (Second party)	183 Vignay Vihar, Delhi	72,00,000/-	72,000/-	No supporting documents with regard to deposition of TDS were found in volume provided to the audit. TDS details also not mentioned in the sale deed.
08	1712/01/22 03/20.03.2020	1. Kamlesh Madan & others (First party) 2. SMS Infrotech Pvt Ltd. (Second party)	B 2/2, Krishna Nagar, Delhi	72,25,000/-	72,250/-	No supporting documents with regard to deposition of TDS were found in volume provided to the audit. TDS details also not mentioned in the sale deed.
09	2808/01/25 75/22.03.2021	1. Krishna Rani (First Party) 2. Priti Bara Sachr (Second party)	C 8/5, Krishna Nagar Delhi	75,10,000/-	56,325/-	No supporting documents with regard to deposition of TDS were found in volume provided to the audit. TDS details also not mentioned in the sale deed.
				Total Rs.	6,48,575/-	

Therefore, it could not be ascertained in Audit whether TDS amounting to Rs. 6,48,575/- was deposited to Income Tax Deptt. as no proof of deposition of TDS was available in recording instruments.

Either supporting documents with regard to deposition of TDS may be obtained else recoveries as mentioned above may be effected from the concerned after due verification of facts and figure under intimation to the audit.

Other similar cases may also be reviewed and recovery, if any may be effected under intimation to the audit

(M)

6  
10/2

**PARA-02 :- Inordinate delay in determination of short payment of stamp duty by COS.**

Audit Memo. No.06  
Dated: 10.02.2022

5  
10/2  
9/2

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

S. No.	First Party Sh/Ms	Name	Second Party Name Sh/Ms	Document no/ Slp No.	Date of Impound	Dead Name
1.	Alka Pathanid		Shalini Calroe	1003	13.05.2013	Sale Deed
2.	Nidhi Jain		Mahender Chauhan	633	21.06.2013	Sale Deed
3.	Aina Gupta		M/s Sabras food	1945	10.07.2013	Lease
4.	Not mentioned		Not mentioned	2096	07.08.2013	Lease

Further, as per information provided to the audit related to impound cases, the following cases are pending for a long time for settlement and yet to receive back in SR-IV B.

S. No.	Year	Number of Impound cases along with their value referred e-SR IV B	Number of Impound Cases along with their value settle by the collector of stamp received by SR-IV-B	Pending for settlement and yet to received back in E-SR-IV-B office
1.	2014	13	6	7
2.	2015	7	3	4
3.	2016	13	11	2
4.	2017	3	0	3
5.	2018	5	5	0
6.	2019	13	8	5
7.	2020	1	0	1
8.	2021	0	0	0
Total		55	33	22

Necessary efforts may be made to settle the above pending cases under intimation to the audit.

  
INSPECTING AUDIT OFFICER  
AUDIT PARTY NO. XXVI

**PARA-03: Non Production of records**

8/c (u)

**Audit Memo. No. R/A & R/B  
Date: 11.02.2022**

The following records are not provided to the audit and same will be provided to the next audit.

1. Cash Book & Impound Register onward 02.12.2013.



**INSPECTING AUDIT OFFICER  
AUDIT PARTY NO. XXVI**



**Part-II**

7/c

**(Current Audit Report)**

**2021-2022**

61c

**PART-II**  
**CURRENT AUDIT REPORT (2021-2022)**

**Para No. 01 : Irregularities in r/o of Impound Register & Impound Cases**

**(Ref. Audit Memo No. 06 dated 28/02/2023)**

**(A) Maintenance of Impound Register.**

On scrutiny of Impound Register in r/o the office of Sub-Registrar IV-B, following irregularities have been observed.

1. Mandatory Page Counting certificate has not been recorded on the first page of the register, same is also required to be countersigned by the responsible officer. The paging of the impound register has also not been done.
2. Maintenance of Register for Impound cases-As per Rule 9 of the Delhi Stamp (Prevention of Under-valuation of instruments)) Rules,2007-"The (impound) cases shall be entered in a register in Form-D". Whereas Register containing the details of impounded cases sent to the Collector of Stamps were recorded in a plain register.
3. Reason for impounding cases was not recorded .
4. The entries in the said impound register have never been checked not attested by the concerned Sub-Registrar as a token-of-check authenticity of entries.
5. 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 books for scrutiny, which is irregular.

The above discrepancies must be rectified & Compliance be shown to the next audit.

**(B) In ordinate delay in the finalization of Impounded cases.**

Further, on test check of the cases relating to Impound Cases under Section 33 of the Indian Stamp Act, 1899 in respect of the office of the Sub-Registrar IV B, it is observed that documents were sent to concerned Collector of Stamps for taking necessary action under Section 40 but these have not been received back even after a lapse of considerable period of time resulting loss of revenue to Govt. Exchequer. Few illustrations are as follows :

S.NO.	First party Name (Sh./Ms)	Second Party Name	Document No.	Date	Deed Name
1.	Mamta	Bharat Bhushan	3256	01/03/2021	General Power of Attorney
2.	Sunita Manchanda	Ritu Rani	7004	01/03/2021	-----do-----
3.	Darshno	Meena	4959	01/03/2021	-----do-----

As the above observation is already pointed out in the previous audit (2013-2021) also the compliance of it must be shown to the next audit.



**PARA No. 02: Non Disclosure/confirmation of deposition of TDS with Income Tax department.**

5/e

**(Ref. Audit Memo No. 07 dated 01/03/2023)**

As per section 285BA of Income Tax, 1961, the Registrar of Sub-Registrar appointed under section 6 of the Registration Act, who is responsible for registering or maintaining books of accounts or other documents containing a record of any specific financial transaction or any reportable account as may be prescribed, under any law for the time being in force, shall furnish as statement in respect of such specific financial transaction or such reportable account which is registered or recorded or maintained by him/her and information relating to which relevant and required for the purpose for this act, to the Income Tax Authority or such authority or agency as may be prescribed. Further section 194IA of income tax act stipulates that a buyer of immovable property is required to deduct tax at the rate of 0.1% on payment to seller where the consideration amount is Rs. 50lakh or more. The amount to deducted shall be deposited against the PAN of seller.

Further as per press released by the Deptt. of Revenue, CBDT, Min. Of Finance, Govt. of India, on 13.05.2020 in connection with reduction in rate of tax deduction at source (TDS and tax collection at source TCS) it is stated that in order to provide more funds at the disposal of the tax payers for dealing with the economic situation arising out of covid-19 pandemic, the rate of tax deduction of source (TDS) for non salaried specified payment to residents has been reduced by 25% for the period from 14.05.2020 to 31.03.2021. Hence cases which have been registered during the above period, tax would be charged from the buyer of immovable property @0.75% on payment to seller instead of @1%.

A test check of recorded of the SR IVB for the year 2021-2022 revealed that though SR office has registered a number of sale deeds, etc, where in financial transaction as attached was exceeding Rs. 50lakh. But no supporting documents with regard to deposition of TDS were found in volume provided to the audit **(As per list attached)**. In the absence of these documents, the audit is not able to ascertain the factual position of deposition of tax by the SELLER/BUYER of the said cases.

The Sub-Registrar is required to provide the TDS documents of the list attached to the next audit and follow the same practice in the future also.

*Handwritten signature*

## ANNEXURE - I

Sl. No.	Registration No.	Party Type	Name of the Party	Address of the Party	Property Type	I.D. Type & No.	Stamp Duty	Consideration of Amount	Transaction Date & Time of Registration
1.	9911	Buyer	Sh. Nirraj Jain	B-266, Vivek Vihar, Phase-I, Delhi-95	Residential	PAN No. AAGPJ2168N	6,60,000/-	1,10,00,000/-	02.11.2021 3:20 p.m.
2.	9912	Buyer	Ms. Anju w/o Late Sh. Arun Kumar	591-A 591/A/1 G, 592/AB and 592/F-3-B, Arjun Gali Block No.2, Vishwas Nagar Shahdara Delhi	Residential	PAN No. EBWPPA3566E	2,82,000/-	70,50,000/-	02.11.2021 3:25 p.m.
3.	9461	Buyer	Ms. Maheshwari	492, Plot No. 149, Mahavir Block, Gali No. 6&7, Bhola Nath Nagar Shahdara	Residential	PAN No. EGMPPM5803E	2,08,000/-	52,00,000/-	22.11.2021 17:22p.m.
4.	9463	Seller	Sh. Kishan Gupta	IX/191, Ghass Mandi Saraswati Bhandar Kalash Nagar, Delhi	Mix Land (Resi.+Comm.)	PAN No. AERPG9413L	3,50,000/-	70,00,000/-	22.10.2021 11:18 a.m.
5.	10277	Seller	Ms. Babita jain	A-71 Surajmal Vihar, Delhi-110092	Residential	PAN No. AALPJ1808J	2,72,000/-	68,00,000/-	30.11.2021 5:39 p.m.
6.	14290	Seller	Shri Rajan Sharma	A-20, Anand Vihar, Delhi	Residential	PAN No. BSOPS7474K	2,04,200/-	51,05,000/-	30.11.2021 1:22 p.m.
7.	10268	Seller	Smt. Prem Kalra	88 S.F, Kiran Vihar, Delhi	Residential	PAN No. AILPIC0046K	7,50,000/-	1,25,00,000/-	30.11.2021 10:52 a.m.

Sharma

etc

Para No. 03 : Non maintenance of Movement Register.

(Ref. Audit Memo No. 09 dated 03/03/2023)

3/c

As per Rule 11 of the Delhi Registration Rule, 1976-if the production of a register/book or any documents in the custody of Registration Officer is required by any court/law, it should first have been entered in the 'Movement Register' which shall be maintained in the following prescribed format by each Registering Officer and then the same, be forwarded to the Court under the charge of responsible official of the Registration Officer:-

S. No.	Date	Particular of documents	Name of the Courts in which it is to be produced	Name of person taking the documents	Signature of the person concerned	Date of return	Remarks

As the above record in of vital importance the same must be maintained in the office & shown to the next audit.

Signature of I.A.O



Designation :A.O

24

**PART-III**  
**TEST AUDIT NOTE(2021-2022)**

**TAN No. 01 : Improper maintenance of Cash Book**

**(Ref. Audit Memo No. 05 dated 28/02/2023)**

Rule 13 of Receipts and Payment Rules, 1983, prescribes instructions for handling cash by all Government Officers who are required to (a) receive Govt. dues and handle cash (b) perform the functions of DDO (with or without cheque drawing powers), or both

Rule 13(ii) provides that all monetary transactions should be entered in the Cash Book as soon as they occur and attested by the Head of Office in token of check.

Rule 13(iii) states that Cash Book should be regularly and completely checked. The Head of Office should verify the totaling of the Cash Book or have this done by some responsible subordinate other than the writer of the Cash Book and initial it as correct.

Rule 13(iv) states that at the end of each month, Head of Office should verify the cash balance in the Cash Book and record a signed & dated certificate to that effect.

Rule 13(v) states that entries made in the Cash Book regarding remittances of receipts to the Govt. Account should be attested by the Head of Office.

During scrutiny of Cash Book maintained by the office of SR(IV) B, Delhi the following discrepancies have been noticed:-

1. There are no details of any instrument i.e. DD (Denomination, Date & Draft Nos. etc.)
2. There is only one side entry in the form of details of amount deposited under each category of Books 1, 3, 4 at the receipt side. However there is no entry against the deposition of the same amount into the Govt. account. The day to day transaction of payment side is completely blank.
3. Neither opening balance nor closing balances have been worked out and recorded in the Cash Book.
4. There are no signatures of the cashier as well as Sub-Registrar/DDO on every page of the Cash Book.

The above discrepancies must be rectified & shown to the next audit.

*Mun*

TAN No. 02 : Discrepancies in maintenance of Refusal Register

(Ref. Audit Memo No. 08 dated 01/03/2023)


As per Section 71(1) of the Registration Act 1908-“ Even Sub Registrar refusing to register a document, except on the ground that the property to which it relates is not situate within his sub-district, shall make an order to refusal and recorded his reasons for such order in his Book No.2 and endorse the words “registration refused” on the document, and, on application made by any persons executing or claiming under the document, shall, without payment and unnecessary delay, give him a copy of the reasons so recorded.”

During the scrutiny of Refusal Register maintained by the officer the following shortcomings/discrepancies have been observed.

1. **Page Counting Certificate:** Mandatory page counting certificate has not been recorded on the first page of the register, same is also required to be countersigned by the Sub-Registrar.
2. **Irregular Columns:-** Instead of making Entries in the Register only a Report of Refusal Document” has been pasted for information.
3. **Unattested entries:-** The many entries in the said Refusal register have not been checked nor attested by the concern Sub-Registrar as a token-of-check and authenticity-of entries, which is irregular.
4. **Reasons for refusal to register not recorded:-** Whereas during test check, it was noticed that the reasons for refusal to register to particular document has not been recorded against in detail & in proper manner any case, which is irregular.
5. **Non- Availability of Acknowledgement by the Recipient:-** Moreover, the receipt/acknowledgment by the applicant/party had not been taken after refusal.

The above discrepancies must be rectified & shown to the next audit.

Signature of I.A.O

  
Designation :A.O