

C/25

**DIRECTORATE OF AUDIT  
GOVERNMENT OF N.CT.OF DELHI  
4<sup>th</sup> LEVEL, C-WING, DELHI SECTT,  
I.P. ESTATE, NEW DELHI-110002  
(PARTY NO.XIV)**

Sub: - Audit report on the Accounts of Directorate of Prohibition, Kashmere Gate, Delhi-110006 for the period 2016-17 to 2020-21.

**INTRODUCTION**

The I.A.R. on the accounts of Directorate of Prohibition, Kashmere Gate, Delhi-110006 (1258/10) for the period 2016-17 to 2020-21 was conducted by field Audit Party No. XIV, comprising of Mrs. Sadhna Sharma, Sr.AO/IAO (On DSSSB Duty 09.11.2021 & 29.11.2021, work from home 14.11.2021 to 26.11.2021), Sh. Mohan Choudhary, AAO (On Training w.e.f. 08.11.2021 to 12.11.2021, work from home 14.11.2021 to 26.11.2021) & Ms. Heena, DEO w.e.f. 08.11.2021 to 02.12.2021 (Total 07 working days). Statutory audit of Directorate of Prohibition, Kashmere Gate, Delhi-110006 has been conducted upto 2020-21.

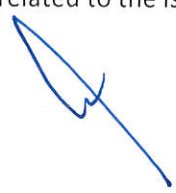
**AIMS AND OBJECTIVES**

Directorate of Prohibition was established in the year 1978 to meet the objectives set under article 47 of the Constitution of India. Article 47 refers to prohibitions of intoxicating drinks. Article 47 of the Constitution provides that "The State shall regard the raising of the level of nutrition and the standard of living of its people and the improvement of public health as among its primary duties and, in particular, the State shall endeavor to bring about prohibition of the consumption except for medicinal purposes of intoxicating drinks and of drugs which are injurious to health."

Directorate Prohibition functional under the control of Special Secretary cum Director Department of Women and Child Development

As per "National Policy on Narcotic Drugs and Psychotropic Substances, Govt. of India" the Directorate of Prohibition has been assigned Drug demand reduction activities at the state level which are fulfilled through the various modes i.e. Advocacy through Multimedia campaign, Counseling Services, Coordination with detox centers for treatment of drug dependents and Survey / study reports on various aspects related to the issue.





c/22

**H.O.O/D.D.O's/ CASHIERS**

The following Officer/Officials have served as HOD/HOO/DDO/Cashier during 2016-17 to 2020-21:-

**01. LIST OF HOO**

SL.NO	NAME OF OFFICER	DESIGNATION	FROM	TO
1.	Sh. S.C. Vats.	Asstt. Director/Joint Director	23/04/2014	Till date

**02. LIST OF DDO**

SL.NO	NAME OF OFFICER	DESIGNATION	FROM	TO
2.	Sh. PV. Gangadharan	AO	01/12/2014	Oct. 2016
3.	Sh. Nand Kishore	Asstt. Director	Nov. 2016	Till date

**03. LIST OF CASHIER**

SL.NO	NAME OF OFFICER	DESIGNATION	FROM	TO
1.	Sh. Sanjay Sharma	Sr. Asstt.	April 2013	Dec. 2017
2.	Sh. Jitendra Singh	Jr. Asstt.	April 2018	Oct. 2020
3.	Sh. Jitendra Khilnani	Sr. Asstt.	Nov. 2020	Till date

**Budget Allocation and Expenditure for the year 2016-17 to 2020-21:-**


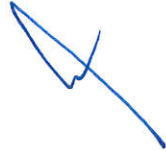
Year	Budget allotted	Expenditure made	Balance
2016-17	22640000	15695617	6944383
2017-18	23650000	21886793	1763207
2018-19	25960000	21715788	4244212
2019-20	33500000	16143649	17356351
2020-21	15050000	12233300	2816700

**Statutory Audit**

Statutory audit of Directorate of Prohibition, Kashmere Gate, Delhi-110006 has been conducted upto 2020-21.

**Vacancy Statement**

Group (A, B C)	Sanctioned posts	Filled Posts	Vacant Posts
(A)	3	2	1
(B)	2	-	2
(C)	19	13	6
Total	24	15	9

### Maintenance of Records

The maintenance of records of Directorate of Prohibition, Kashmere Gate, Delhi-110006 for the period 2016-17 to 2020-21 was found satisfactory subject of observations made in Current audit report and in test audit note.

### Old Audit Report

There are 03 old Audit Paras from the previous report involving recovery of Rs nil. Department has not submitted the reply of old para. Hence, nil para with recovery Rs.NIL has been settled. The balance 03 outstanding paras with recovery Rs.NIL is placed in the file as Part-I of the report.

### Details of old paras settled

Year	No. of Para outstanding	Para no. of Settled Para's	Outstanding	Amount recoverable (In Rs.)	Amount recovered (in Rs.)	Balance recoverable (in Rs.)
2002-03 to 2015-16	03	Nil	03	NIL	NIL	NIL
<b>Total</b>	<b>03</b>	<b>Nil</b>	<b>03</b>	<b>NIL</b>	<b>Nil</b>	<b>NIL</b>

### Current Audit Report.

During the course of current audit, 09 audit memos including 1 record memo, highlighting various irregularities/short recoveries to the tune of Rs.1,11,251/- were issued. Out of which Nil memos settled alongwith recovery of Rs. Nil and 09 audit memos have been incorporated in 04 Para(including 01 NPR) alongwith recovery of Rs.1,11,251/- and remaining 05 memos have been taken as 05 TANs in the current audit report.

### Details of Current Recovery

Para No.'s/Audit Memo No.	Total Recoveries ( Rs.)	Amount Recovered (Rs.)	Balance (Rs.)
Memo no.05/Para No.01	2220/-	NIL	2220/-
Memo no.06/Para No.02	6480/-	NIL	6480/-
Memo no.09/Para No.03	102551/-	NIL	102551/-
<b>Total</b>	<b>1,11,251/-</b>	<b>NIL</b>	<b>1,11,251/-</b>

*me*

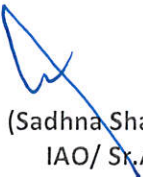
*[Handwritten signature]*

c/22

The internal audit report has been prepared on the basis of information furnished and made available by the Directorate of Prohibition, Kashmere Gate, Delhi-110006 for the period 2016-17 to 2020-21. The Audit disclaims any responsibility for non production of record/information or misinformation and/of non-information provided by Directorate of Prohibition, Kashmere Gate, Delhi-110006 The responsibility for any legal or other liabilities, which may arise at any point of time in any way from this report, may be put on, the whole or a part of it, lies with Directorate of Prohibition, Kashmere Gate, Delhi-110006 The Dte. Of Audit is not responsible for any legal consequences arising at any time in future, in whatsoever manner and whatsoever ways

  
(Sh. Mohan Choudhary)

AAO

  
(Sadhna Sharma)  
IAO/ Sr.AO  
Audit Party No-XIV

clla

# PART-I



Old Audit Report

OLD REPORT

(2002 to 2007)

10

#10

10

11

10

Page No. 1

Para-1

Para No 1

**2. Position of Staff & Vehicles**

(2002-07)

**[i] Staff Position :** There are 25 sanctioned posts with the department, both under plan and non-plan heads. Other than these 25 posts, during the year 2006-07, 3 posts [ one each of DCA, Peon, Sweeper] were transferred to PAO.

Following 3 posts are lying vacant since long and the department has not taken any steps to fill these posts.

s.No Nomenclature of post sanctioned vacant date of vacancy

1.	Jt. Director	1	1	Assigned the charge to Jt. Director [SW]
2.	Prog. Organiser	1	1	Since 7/02
3.	Jr. Projectionist	1	1	Since 8/98

Three Class IV employees [including 2 temporary status employees ] are on diverted capacity in Finance Department wef 7/02 and are drawing pay from the Directorate.

**[ii] Position of Drivers & Vehicles:**

Department had a sanctioned strength of four drivers and is having four vehicles. The deployment is as under :

**Posting of Drivers**

S.No.	Name of Post	Posting	Date	Remarks
1.	Driver - 1	DS (fin ) DS [UD]	1/02 to 7/06 7/06 to till date	Diverted Capacity -do-
2.	Driver - 2	Department DD [SW]	4/02 to 5/06 5/06 to till date	----- with the deptt. itself
3.	Driver - 3	DS [Fin] LG House	3/02 to 28-9-06 28-9-06 to till date	Diverted Capacity -do-
4.	Driver - 4	Jt. Director(P)		with the deptt. itself

1074  
⑤  
⑩  
⑨

Deployment of Vehicles

S. No.	Vehicle no	deployment	date	remarks
1.	DLIC 1074	VAT Council Jt. Director{P}	20-3-02 to 21-4-06 21-4-06 to till date	Diverted Capacity With HOO
2.	DL6CM0062	Department Dy. Dr. {SW}	3/03 to 11/06 11/06 to till date	---- Diverted Capacity
3.	DL6CJ 4543	Department	3/05 to till date	
4.	DL1CF 6398	Department	4/02 to till date	

The information regarding the deployment of a driver on a particular vehicle is not available with the department as the drivers and vehicles were on diverted capacity with different officers. Presently out of 4 drivers 3 drivers and one vehicle are on diverted capacity.

Further the vehicle no. DL1CF 6398, which was released by the Magistrate on superdari during 11/2001, is being utilized by the staff of the department.

As the vacancies of the Jt. Director, Prog. Organiser and Jr. Projectionist are lying vacant since long, it seems the posts are no longer required in the department.

216

M/C  
(14)  
(8) (9) (8)

Para No. 2

Para 2: Para-2

Ref. Memo 11 / 10-10-07

(2002-07)

Subject: Service Tax

During the test check of the records of Dte. Of Prohibition, it has been observed that:

[I] Exemption from Service Tax

To achieve the objective of prohibition, the department is campaigning through various modes of media through advertising agencies and the agencies are charging 12.24% as service tax from the department. As per Section 93(1) of the Finance Act., 1994, If the Central Govt. is satisfied that in the public interest, it may generally exempt taxable service of any specific description from the whole or any part of the service tax leviable thereon. Further As per the letter no. C.No. IV[16] /Hqrs/ Tech/ ST/525 /06/ 752 dated. 26-9-06 of Jt. Commissioner [Tech ], Services tax, sent to one of the advertising agencies on the subject -confirmation about service tax charge from Govt. organizations it was mentioned that in the absence of any specific notification granting exemption to a Govt. Department, the service tax shall be levied. From the letter it is clear that the department had the option to take the benefit of Section 93[1] of the Finance Act.

Further, the department in its advertising files i.e Screening/ telecast of Short films through Cable Channels-2005-06 & Preventive awareness through Delhi Metro Trains had assured that being a Public spirited body / message being released in national interest and on non commercial purpose, service tax is exempted. And inspite of it department had paid the service tax.

But it has been observed that the department except preferring a DC letter to Jt. Commissioner, Central Excise for seeking clarification on the subject has shown the laxity in not taking any follow up action on the subject so that an amount of approx. Rs.10 lakh being paid as service tax annually could be utilized else where.

Reasons for recording the facts without any support of rule position and not taking up any follow up action with the Service Tax Department for seeking exemption, may be elucidated to audit.



9

**PART-II**

**CURRENT AUDIT REPORT (2010-2016)**

**Para No. 1**

(Ref Audit Memo. No. 8 dated 11/4/2017)

**Sub:-:Short deduction of UTGEIS subscription amounting to Rs. 6330/- from Sh. Nand Kishore and Sh. S.C. Vats, Assistant Director**

During test check of PBR for the audit period, it has been noticed that the UTGEIS subscription for the following employees has not been deducted at the enhanced rate. The details are given below:-

S.No.	Name & Designation	Grade Pay (Rs.)	Period	Amount deducted (Rs.) P.M	Amount to be deducted (Rs.)	Amount short recovered (Rs.)
1	Sh, Nand Kishore, APPO  Promoted as Assistant Director in PB-3 w.e.f.25/2/2016  in the pay Band of 15600-39100	4800	Jan 2011 to Dec. 2016 (72 months)	30	60	2160
			Jan 2017 to April 2017(4 months)	60	120	240
			Total		2400	
2.	Sh. S.C. Vats, APPO  Promoted as Assistant Director in PB-3  w.e.f. 25/2/2013 in the Pay Band of 15600-39100	4800	Jan 2011 to Dec. 2013(36 months)	30	60	1080
			Jan 2014 to March 2015(15 months)	30	120	1350
			April 2015 to April 2017 (25 months)	60	120	1500

*Handwritten signature*

6

					Total	3930
					G. Total	6330

The recovery of short deduction of Rs. 6330/- towards UTGEIS in respect of above employees be made after due verification and compliance may be shown to audit and further Rs120/- P.M. from May 2017 onwards be deducted in r/o UTGEIS subscription from Sh. Nand Kishore and Sh. S.C. Vats, Assistant Director respectively.

**Para No. 2**

(Ref Audit Memo. No. ~~1~~ dated 17/4/2017)

**Sub:- Over payment of Family Planning Allowance amounting to Rs. 20360/-**

Vide GOI decision (12) below FR 27 stipulates that "Family Planning Allowance will be related to the Grade Pay corresponding to the post against which he employee concerned will earn Family Planning Allowance. The employee is entitled to the allowance at the rate admissible to the post held at the time of sterilization. This allowance will remain fixed in the entire service.

1. On scrutiny of service book as well as concerned page of PBR in r/o **Smt. P. Aparna, Stenographer Grade-II**, It reveals that she was on deputation with Telecom Disputes Settlement & Appellate Tribunal G.O.I w.e.f. 29.7.2005(F/N) to 28/7/2008(A/N) as a Sr. Stenographer in the scale of Rs.5500-175-9000/- and repatriated to Govt. Of Delhi Govt. 29/7/2008(F/N) as a Stenographer Grade-III. Her sterilisation certificate was issued by Jeevan Anmol Hospital, Mayur Vihar was on 29/10/2013 w.e.f. 14/12/2007.

It is further stated that the officer is being paid Rs. 400/- p.m. as Family Planning Allowance w.e.f. 1/9/2008 and Rs. 175/-p.m. w.e.f. 1/1/2008 Accordingly, rate of Family Planning Allowance is admissible to her is @ Rs. 210/- P.M. w.e.f. 1/9/2008 and Rs. 100/-P.M. w.e.f. 1/1/2008 as she was Steno Grade-III in her parent cadre at the time of tubectomy operation Whereas the officer has been receiving FPA @175 w.e.f. 1.1.2008 & Rs. 400/- w.e.f. 1.09.2008 resulting overpayment of FPA amounting to (1.1.2008 to 31.8.2008 i.e.,for 8 months @ ( Rs.175-Rs.100=Rs.75 P.M.)=Rs.600 & (1.09.2008 to 30.04.2017. (i.e. for 104 months @ (Rs. 400-Rs.210=Rs.190/- p.m.)=Rs.19760

*Handwritten signature*

Name of the employee	Period	Family Planning Allowance Drawn	Family planning allowance admissible	Difference of (3-4)	Overpayment of family planning allowance
1	2	3	4	5	6
Smt. P. Aparna, Grade-II, Steno (She was Grade-III Steno at the time of tubectomy operation in her parent cadre.)	1.1.2008 to 31.8.2008 (8month)	175	100	75	75*8=600
	1.9.2008to 30.4.2017 (104 months)	400	210	190	190*104=19760
				Total	20360

Over payment of Family Planning Allowance amounting to (Rs. 600+19760=20360/- may please be recovered from Smt. P. Aparna, Steno Gr-II after due verification and further rate of FPA may please be decreased @ Rs. 210/- p.m. w.e.f 1.5..2017 under intimation to audit.

**PARA NO. 3: ~~Non Production of Records.~~**

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

- (1) Medical bills Register
- (2) TR-5 Register

*A.K. Bhatt*

*A.K. Bhatt*

(A.K. BHATT)

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

c/17

**PART II**  
**CURRENT AUDIT REPORT**  
**(2016-17 TO 2020-21)**

(Reference Audit Memo No.05 dated 11.11.2021)


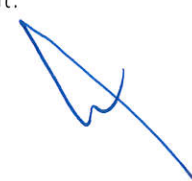
**PARA 01: Short recovery of License Fee in respect of Govt accommodation amounting to Rs. 2220/-**

As per PWD & Housing, Deptt. GNCT of Delhi order No. F 4 (1) Misc./ PWD&H/A-II/2004/P.F./10039-51 dated 16.07.2018 & order No. F 4 (1) Misc./ PWD&H/A-II/2004/P.F./8494-8588 dated 08.10.2020 the flat rate of License Fee for various types of residential accommodation have been revised w.e.f 01.07.2017 & 01.07.2020 respectively.

During scrutiny of the PBRs and other allied records maintained in Directorate of Prohibition, Kashmere Gate, Delhi-110006 the following short recovery of License fee has been observed :-

Sr. No.	Name & Design.	Res. Address	Period		License Fee			No. of months	Amount recoverable (Rs.)
			From	To	Due	Paid	Diff.		
1.	Shakti Singh (Peon)	281, Type-I Gulabi Bagh	07/17	06/20	150/-	135/-	15	36	540/-
			07/20	10/21	180/-	135/-	45	16	720/-
2.	Vikram Singh (Driver)	162, Type-II Ali Ganj, Delhi	07/20	10/21	370/-	310/-	60	16	960/-
<b>Total</b>									<b>2220/-</b>

HOO may recover an amount of Rs.2220/- on account of short deduction of License Fee from the concerned official after due verification of facts and figure under intimation to the audit. Similar other cases may also be reviewed at your own level under intimation to audit.



**PARA 02: Short deduction of subscription towards UTGEIS amounting to Rs.6480/-**

As per the Order No. 11012/7/2008-Estt.(A) dated 17 April 2009 issued by Deptt. of Personnel & Training, Ministry of Personnel, Public Grievances and Pension, Govt. of India regarding "Classification of Posts" viz. Group A, B, C and D, the classification of posts is as under:-

S.No.	Description of Post	Classification of Posts
1	(a) A Central Civil post in Cabinet Secretary's scale (Rs. 90000- fixed), Apex Scale (Rs.80000-fixed) and Higher Administrative Grade plus scale (Rs. 75500-80000); (b) A Central Civil post carrying the following grade pays :- Rs. 12000, Rs. 10000, Rs. 8900 and Rs. 8700 in the scale of pay of Rs. 37400-67000 in Pay Band-4, and Rs, 7600, Rs. 6600 and Rs. 5400 in the scale of pay of Rs. 15600-39100 in Pay Band-3	Group A
2	A Central Civil post carrying the following grade pays :- Rs. 5400, Rs. 4800, Rs. 4600 and Rs. 4200 in the scale of pay of Rs. 9300-34800 in Pay Band-2	Group B
3	A Central Civil post carrying the following grade pays :- Rs. 2800, Rs. 2400, Rs. 2000, Rs. 1900 and Rs. 1800 in the scale of pay of Rs. 5200-20200 in Pay Band-I	Group C
4	A Central Civil post carrying the following grade pays :-Rs. 1300, Rs. 1400, Rs. 1600, Rs. 1650 in the scale of pay of Rs. 4440- 7440 in 1S Scale Group D (till the posts are upgraded)	Group D

Further, 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 (In Rs.)	Amount Of Insurance Cover (In Rs.)
A	120	120000
B	60	60000
C	30	30000

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

During Scrutiny of record provided by the O/o Directorate of Prohibition, Kashmere Gate, Delhi-110006 for the audit period i.e. 2016-17 to 2020-21 it has been observed that Department has not recovered the UTGEIS as per prescribed rates. Previous audit has also pointed out same irregularity but department has not rectified the record as per rule which is irregular. Details of such is as under.

S. No	Name of the employee (Sh./ Shri)	Grade Pay / Level in pay matrix	UTGEIS Contribution		Difference to be recovered	Period/ Month (54 months)	Amount to be recovered
			DEDUCTED	TO BE DEDUCTED			
1	Sh. S.C. Vats AD(c)/ JD(Prob)	5400/6600 Level-10/11	60	120	60	05/17 to 10/21	3240/-
2.	Sh. Nand Kishore AD(Media)	5400 Level-10	60	120	60	05/17 to 10/21	3240/-
					<b>Total</b>		<b>6480/-</b>

HOO may make a recovery of **Rs. 6480/-** on account of short recovery of UTGEIS from the concerned officials after due verification of facts and figure under intimation to Audit. Similar other cases may also be reviewed at your own level under intimation to audit.

PARA 03: Recovery of overpayment due to Wrong fixation of Pay on grant of MACP amounting to Rs. 1,02,551/-.

Office memorandum No.49014/2/2014-Estt.(C) dated 26.02.2016 regarding casual labourers with temporary status –clarification regarding contribution to GPF & Pension under the old pension scheme issued by Govt. of India, Ministry of Personnel, Public Grievances & PG, Department of Personnel & Training , Establishment Division states that scheme for grant of temporary status to casual labourers was framed vide Department's OM No. 51016/2/90/--Estt.(C) dt.10.09.1993.

As per para 7 of said OM-50% of the service rendered under temporary status would be counted for the purpose of retirement benefits in respect of those casual labourers who have been regularized in terms of paras 8 of OM dt.10.09.1993.

AS per Para 3 of OM No.35034 /3/2015-Estt.(D) dated 22.10.2019 issued by Govt. of India, Ministry of Personnel, Public Grievances & PG, Department of Personnel & Training regarding consolidated guidelines regarding MACP Scheme for Central Govt. Civilians employees- The scheme shall continue to be applicable to all regularly appointed Group "A" (except officers of Organized Group "A" Services),"B","C" Central Civilian employees. Casual employees, including those granted' temporary status' and employees appointed in the Government on adhoc or contract basis shall not qualify for benefits under the aforesaid scheme.

During Scrutiny of record provided by the O/o Directorate of Prohibition, Kashmere Gate, Delhi-110006 for the audit period i.e. 2016-17 to 2020-21 it has been observed that Sh. Devender Kumar S/o Sh. Suraj Bhan has been accorded temporary status of Group D vide order No.F.4/62/DOP/Estt./2002-2003/377 dated 08.07.2002 and has been regularized w.e.f. 26.02.2013 vide Order No.F.4(25)/DOP/Estt./2012-13/1263-1268 dt. 26.02.2013. But concerned employee has been granted 1st MACP w.e.f. 19.11.2017 i.e. before completion of 10 years of regular service & department has counted 50% of the service rendered under temporary status for grant of MACP Benefit, which is irregular. Detail of the same is as under:-


Period	Pay fixed by the DEPTT. (Rs.)	Pay to be fixed as per AUDIT(Rs.)	Remarks
18.11.2017	26400	26400	Pay before grant of MACP benefit
19.11.2017 to 30.06.2018	26800	26400	MACP granted which is not In order
01.07.2018 to 31.12.2018	28400*	27200	Pay fixed by Department on grant of MACP
01.01.2019 to 30.06.2019	29300	27200	Annual increment as per department
01.07.2019 to 31.12.2019	29300	28000	Annual increment to be granted as per audit



01.01.2020 to 30.06.2020	30200	28000	Annual increment as per department
01.07.2020 to 31.12.2020	30200	28800 /	Annual increment to be granted as per audit
01.01.2021 to 30.06.2021	31100	28800	Annual increment as per department
01.07.2021 to 30.11.2021	31100	29700 /	Annual increment to be granted as per audit

**Amount To be recovered Rs.1,02,551/- (Calculation Sheet Attached)**

HOO may elucidate to the reason for the above said irregularities to the Audit and make a recovery Rs. 1,02,551/- on account of overpayment due wrong fixation of pay on grant of MACP from the concerned official after due verification of facts and figure under intimation to the audit. Similar other cases may also be reviewed at your own level under intimation to audit.



DRAWN

DUE DRAWN STATEMENT IN RESPECT OF DEVENDER KUMAR, PEON

DRAWN										DUE					AMOUNT TO BE RECOVERED
PERIOD	BASIC PAY	D.A.	HRA	TOTAL	NO. OF MONTHS	GRAND TOTAL	BASIC PAY	D.A.	HRA	TOTAL	NO. OF MONTHS	GRAND TOTAL			
18.11.2017 TO 19.11.2017 TO	26800	1340	6432	34572			26400	1320	2534	34056					
30.11.2017 TO 01.12.2017 TO	10720	536	2573	13829	12 DAYS	13829	10560	528	2534	13622	12 DAYS	13622	207		
31.12.2017 TO 01.01.2018 TO	26800	1340	6432	34572	1	34572	26400	1320	6336	34056	1	34056	516		
30.06.2018 TO 01.07.2018 TO	26800	1876	6432	35108	6	210648	26400	1848	6336	34584	6	207504	3144		
31.12.2018 TO 01.01.2019 TO	28400	2556	6816	37772	6	226632	27200	2448	6528	36176	6	217056	9576		
30.06.2019 TO 01.07.2019 TO	29300	3516	7032	39848	6	239088	27200	3264	6528	36992	6	221952	17136		
31.12.2019 TO 01.01.2020 TO	29300	4981	7032	41313	6	247878	28000	4760	6720	39480	6	236880	10998		
30.06.2020 TO 01.07.2020 TO	30200	5134	7248	42582	6	255492	28000	4760	6720	39480	6	236880	18612		
31.12.2020 TO 01.01.2021 TO	30200	5134	7248	42582	6	255492	28800	4896	6912	40608	6	243648	11844		
30.06.2021 TO 01.07.2021 TO	31100	5287	7464	43851	6	263106	28800	4896	6912	40608	6	243648	19458		
30.11.2021 TO	31100	9641	8397	49138	5	245690	29700	9207	8019	46926	5	234630	11060		
													102551		

*Handwritten mark*

*Handwritten signature*

(Reference Audit Memo No.1 dated 08.11.2021)

**PARA 04: Non Production of records**

The following record was not produced to the audit: -

1. Attendance register record 01.04.2016 to 28.02.2019
2. Expenditure control register/ contingent register / telephone register
3. (a) Log book vehicle no. DL8CCE-6666  
(b) Log book vehicle no. DL8CBS-3333 for the audit period 01.04.2016 to 31.05.2016 & 12.01.2021 to till date  
(c) Log book vehicle no. DL2CQ-7707 for the period 01.04.2016 to 03.06.2019  
(d) Log book vehicle no. DL2CQ6010 for the audit period 18.08.2019 to till date
4. Files relating to advertisement & publicity.



(Mohan Kr. Chaudhary)  
AAO



(Sadhna Sharma)  
IAO/Sr.AO , Party No.XIV

PART – III  
TEST AUDIT NOTES  
CURRENT AUDIT REPORT  
(2016-17 TO 2020-21)

(Reference Audit Memo No.02 dated 08.11.2021)

**TAN NO-01: Irregularities in maintaining of Cash Book.**

As per rule 13 (ii) of Receipt & Payment Rules, All monetary transactions should be entered in the cash book as soon as they occur and attested by Head of office in token of check.

As per rule 13(iii) of Receipt & Payment rules, the Cash Book should be closed regularly and completely checked. The DDO should verify the totaling of the Cash Book or have this done by some responsible officers other than the writer of the Cash Book and initial it as correct.

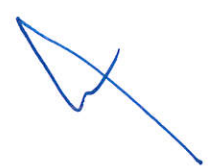
As per rule 13(iv) - at the end of each month, the DDO should verify the cash balance in the Cash Book and record a signed and dated certificate to that effect. "Certified that Cash amounting to Rs. ----- (Rupees ..... only) has been physically verified and found correct as per the balance recorded in the Cash Book."

As per rule 13(vi) - An erasure or overwriting of an entry once made in the Cash Book is strictly prohibited. If a mistake is discovered, it should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. The DDO should initial every such correction and date his initials invariably.

During the test audit of Cash book, Directorate of Prohibition, Kashmere Gate, Delhi-110006 for the audit period i.e. 2016-17 to 2020-21, the following discrepancies has been noticed:-

1. Summary of Closing balance & Certificate As per Rule (iv) at the end of month has not been recorded during Audit Period.
2. Each entry of the Cash Book is not signed by DDO during Audit Period.
3. Cash book has not been written month wise & same has not been written in following period w.e.f 05/17 to 07/17, 05/18 to 07/18, 09/18 to 10/18, 01/19 to 05/19, 08/19 to 02/20, 05/20 to 10/20 & 12/20 to 03/21.

HOO / DDO is advised to take necessary steps to rectify the above observations and same may be shown to next audit



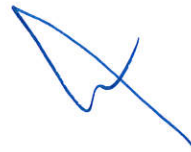
(Ref. Audit Memo No. 03 dated: 08.11.2021)

**TAN No.02: Shortcomings in the maintenance of Bill Register for the audit period 2016-17 to 2020-21.**

During the test check of Bill registers maintained by office for the audit period 2016-17 to 2020-21 of Directorate of Prohibition, Kashmere Gate, Delhi-110006 the following irregularities have been observed:-

1. Bill register for the period 2016-17 is not maintained as per GAR-9.
2. The Bill Register has not been found proper paging numbered with machined or manually numbered and certificate for page counting also not found recorded on the first page of the Bill Register.
3. 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 column-9 has not completed/signed by the DDO in respect of any of the financial year under audit period, which is irregular.
4. 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 columns were found blank, which is irregular. Reasons for not compliance thereof may be furnished to audit.
5. 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.
6. Further, the ECS details have not been mentioned in the Bill Register. Date of sending of ECS by the PAO has not been found mentioned against bills presented before the PAO for payment through ECS.

HOO / DDO is advised to take necessary steps to rectify the above observations and same may be shown to next audit.





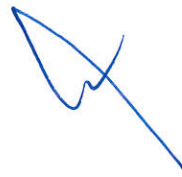
(Reference Audit Memo No.04 dated 08.11.2021)

**TAN NO.03: Shortcomings in the maintenance of Pay Bill Register for the audit period 2016-17 to 2020-21.**

During test check of PBRs maintained by office of, Directorate of Prohibition, Kashmere Gate, Delhi-110006 the following irregularities have been observed:-

1. The mandatory page count certificate has not been recorded on first page of the PBR for the period 2016-17 to 2020-21.
2. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc. Also information about the employees who have been transferred out of the unit have not been recorded in the PBR and if recorded, not signed by the Competent Authority. Copy of LPC is also required to be appended with the respective page in the PBR.
3. Entries recorded have not been verified and attested by DDO/HOO in most of the PBR for the audit period.
4. Cutting/overwriting made in any of the PBR have not been attested by DDO/HOO.
5. Fluid has been used in the PBR for the audit period which is strictly prohibited.
6. Mandatory information's regarding scale of pay, Grade Pay, PAN No., ECS No., MICR no. & Type of Govt. Quarter and address of Govt, Quarter were not written in the PBR.
7. Entries of GPF Advance sanctioned and balance amount were not shown in most of the PBR for the audit period.
8. GAR-18 Abstract has not been signed by the DDO at the end of PBR.
9. Totaling of the columns in the PBR has not been done which is mandatory for income tax calculation.

HOO / DDO is advised to take necessary steps to rectify the above observations and same may be shown to next audit.



cl2

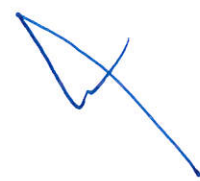
(Reference Audit Memo No.07 dated 29.11.2021)

**TAN NO.04: Short Coming in the maintenance of Stock Register**

During the test check of the Stock Registers of Directorate of Prohibition, Kashmere Gate, Delhi-110006 for the audit period 2016-17 to 2020-21, the following discrepancies have been noticed:

1. As per rule 213(1) the inventory for fixed assets shall ordinarily be maintained at site. Fixed assets should be verified at least once in a year and as per rule 213(2) 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. Physical verification of Non-consumables and Consumables stock/goods has not been undertaken during audit period.
2. **Non-attestation of the entries:** As required under rules all the entries of receipt of stores and further issue have to be attested by the head of the concerned department. It has been observed during the course of audit that neither the entries of receipt nor items issued but signatures of the recipients have nowhere being obtained In the stock register In the absence of the signatures of recipients the exact quantity received by the department could not be verified.
3. **Non-recording of cost, exact specifications and serial number of stationery items:** It has also been observed that the department is not recording the cost, exact, specifications etc. in the stock register being maintained. Such vital information must have been recorded in the stock register so that there may not be any problem at the time of their disposal or recovering the cost in case same are missing/lost.
4. Cutting not attested by any competent authorities
5. Each entry no sign by official/ officers during audit period.
6. Index not maintain in proper format.

HOO is advised to rectify the above mentioned irregularities and necessary compliance may be shown to next audit.




**TAN NO.05: Shortcomings in the maintenance of Log Books.**

During the test check of log books, provided to the audit by the Directorate of Prohibition, Kashmere Gate, Delhi- 110006 following shortcomings have been noticed:

- i. Certificate giving the number of page at the time of Log Book is brought into use should be recorded on the 1<sup>st</sup> page after counting the pages under the attestation of the In-charge/Controlling officer of the vehicle, but the same was not found recorded in the Log Books provided to the audit.
- ii. In all log books, on some occasions, purpose of journey was not mentioned.
- iii. As per Staff Car Rules, officer using the staff car should note in their own hand writing the mileage at the start and at the completion of each trip after verifying from the kilometer and give sufficient particulars i.e. kilometer covered for each place, purpose of journey, period of detention, but the same were not filled by the officer who used the vehicle. Diesel/Petrol account was not at all filled up in all the log books provided to the audit, which is irregular.
- iv. A senior officer should scrutinize the log book once a month to ensure that there is no misuse of staff car and that all officers who used the staff car have made the necessary entries in the log book. A certificate to this effect should be recorded in the log book by the officer so authorized but it was not found recorded in the log book.
- v. The log book in respect of each staff car should be closed at the end of the month and summary be prepared in the log book showing the details of duty and non-duly journey performed during the month, but same was not prepared in any of the log book.
- vi. Cutting have been done number of times in log book which have not been attested by the officer so authorized.
- vii. In most of the entries of Log books neither Col. No. 5 regarding kilometer covered by vehicle nor time at Co. No. 2 & 3 filled up .
- viii. Average of the vehicle covered per kilometer was not worked out in the log book in any of the log book In the absence of the same, the consumption of petrol could not be verified, whether the average petrol consumption was in accordance with the minimum kilometer average fixed for a particular vehicle.
- ix. In some of the log books purpose of journey have been mentioned as "official", whereas purpose of journey should be "specific".
- x. There are 04 vehicles in department but department has provided only 03Log books which are also incomplete & log book for Vehicle No. DL8CCE-6666 has not been provided. Log book for vehicle no. DL8CBS-3333 for the period 01.04.2016 to 31.05.2016 & 12.01.2021 to till date, for vehicle No.DL2CQ7707 for the period 01.04.2016 to 03.06.2019 & for vehicle No. DL2CQ6010 for the period 18.08.2019 to till date have not been provided.

HOO / DDO is advised to take necessary steps to rectify the above observations and same may be shown to next audit.

  
(Mohan Kr. Chaudhary)  
AAO

  
(Sadhna Sharma)  
IAO/Sr.AO, Party No.XIV