

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

Sub: - Audit report of Office of Pay & Accounts Officer, Pay & Accounts Office-XXII, GNCTD, MSO Building, ITO, New Delhi for the period 2017-2022.

INTRODUCTION:-

The I.A.R. on the accounts of Pay & Accounts Officer, Pay & Accounts Office-XXII, GNCTD, MSO Building, ITO, New Delhi for the period 2017-2022 was conducted by field audit party no.-II comprising of Sh. Inder Mohan, Sr.AO/IAO, Sh. Jai Prakash, AAO and Sh. Dharmendra Sharma, ASO. The audit was conducted w.e.f. 05.05.2022 to 23.05.2022 (07 working days)

AIMS AND OBJECTIVES

Since departmentalized pay & accounts organization came into existence, this PAO is dealing with the task of compiling monthly accounts submitted by various divisions of PWD and Irrigation & Flood Control Department. The PAO does consolidation major, minor head wise expenditure incurred by the division for onward transmission to Controller of Accounts, GNCT of Delhi.

Further it also conducts post check of vouchers received along with the monthly accounts of divisions.

It is pertinent to mention herein that his PAO is not making any payment to any DDO/ Department. All the divisions are having powers of drawing DDO and having account with RBI/SBI.

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


The following officers have served as HOD/HOS/DDO/Cashier during 01-04-2017 to 31-03-2022.

Details of Head of Department Office (2017-2022)

S No.	Name	Designation	From	To
1.	Information not provided by the department	--	--	--

Details of Head of Office (2017-2022)

S No.	Name	Designation	From	To
1.	Sh. Vikas Chhabra	PAO	April'2017	July'2021
2.	Sh. Ajay Kr. Chandna	PAO	July'2021	Dec'2021
3.	Sh. Gagan Uppal	PAO	Jan'2022	Till date


23/05/2022

Details of DDO (2017-2022)

S. No	Name	Designation	From	To
1.	Sh. Deep Chand Pandey	AAO	April'2017	August'2020
2.	Smt. Bhagyalakshmi K	AAO	Sept'2020	Till date

Details of Cashier (2017-2022)

S. No	Name	Designation	From	To
1.	Sh. Pramod Kumar	LDC	April'2017	Till date

Budget & Expenditure Report for the period 01-04-2017 to 31-03-2022

Year	Budget Allotted	Expenditure	Balance
2017-18	12350000	7645251	4704749
2018-19	12350000	8254860	4095140
2019-20	12250000	10489435	1760565
2020-21	12250000	9422118	2827882
2021-22	12350000	9733854	2612146

Statutory Audit:-

Statutory audit of Pay & Accounts Officer, Pay & Accounts Office-XXII, GNCTD, MSO Building, ITO, New Delhi has been conducted by AG (Audit), Delhi till 31.03.2017.

Vacancy Statement

S. No.	Name of Post	No. of Posts		
		Sanctioned	Filled	Vacant
1	Group A	0	0	0
2	Group B	8	3	5
3	Group C	17	5	12
	TOTAL	25	8	17

Maintenance of Records:-

The maintenance of records of Pay & Accounts Officer, Pay & Accounts Office-XXII, GNCTD, MSO Building, ITO, New Delhi for the period 2017-2022 was found satisfactory subject to observations made in Current audit report.

[Handwritten Signature]
23/05/2022

Part-I (Old audit report)

Old Audit Report

There were 09 outstanding audit paras in respect Pay & Accounts Officer, Pay & Accounts Office-XXII, GNCTD, MSO Building, ITO, New Delhi. The unit has submitted reply of one para i.e. para no. 07(2009-12), hence settled. Remaining 08 paras along with recoveries of Rs. Nil have been incorporated as Part-I (Old Audit Report) in the Current Audit Report.

Sr. No.	Year	Total Paras	Para Settled	Para No. of settled para	Outstanding Paras
1.	1979-81	02	Nil	NA	02
2.	2009-12	02	01	01	01
3.	2012-17	05	Nil	NA	05
Total		09	01	-----	08

Details of Old Recovery:- NIL

du
23/05/2022

Current Audit Report (2017 – 2022)


During the course of current audit, 06 audit memos highlighting various shortcomings were issued. After consideration of the replies submitted by the unit, two audit memos i.e. Audit Memo No. 01 (Record Memo) and Audit Memo No. 03 have been fully settled and one Audit Memo No. 02 has been partially settled. Therefore, 04 audit memos have been converted into 04 Paras and Nil TAN which have been incorporated in current audit report.

Details of Current Recovery (Audit Period 2017-22):-

Memo No.	Total Recoveries (In Rs.)	Amount Recovered	Balance (in Rs.)	Para. No.
2	1304	-----	1304	1
3	1704	1704	----	----
4	1320	-----	1320	2
5	10165	-----	10165	3
Total	14493	1704	12789	

PF P-30-32
Audit Memos

The Internal Audit Report has been prepared on the basis of information furnished and made available by Pay & Accounts Office-XXII, GNCTD, MSO building, ITO, New Delhi. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and of non-information on the part of auditee.


23/05/2022
(IAO Party -II)



List of Para (Order by Audited Year & Para)

[View Detailed Audit Report](#)

Department :Principal Accounts Office							
Sub department:PAO-XXII (Pay and Accounts Office), MSO Building, ITO, New Delhi (1288/10)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	1979	1981	26		Irregular consumption non consumable articles	O	0
2	1979	1981	28		Property / Furniture items Stock Register	O	0
3	2009	2012	1		PAO Audit Notes conveying Deficiencies outstanding since 2008-09 to 2011-12	O	0
4	2009	2012	7		Service Postage Stamps Register	O	0
5	2012	2017	1		Excess expenditure incurred over allotted budget by various divisions of PWD and I&FC	O	0
6	2012	2017	2		Outstanding Deposits amounting to Rs. 53.95 Crores	O	0
7	2012	2017	3		Outstanding balance of Rs. 14.67 Crores under Major Head 8658" MPSSA	O	0
8	2012	2017	4		Outstanding balance amounting to Rs. 111.90 Crores under Major Head 8658" CSSA	O	0
9	2012	2017	5		Theft of 06 UPS Batteries	O	0

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

[Back](#)

→ Settled

the
 23/07/2022

Para No. 01

PART-I (Old Audit Report)

1979-80

14/10

Para-24 Ir-regular consumption of non-consumable articles

On going through the stock registers of non-consumable articles it was observed that non-consumable articles were ^{stuck} ~~stuck~~ off from their balances without any confirmation/auction and depositing their value fetched on sale in Govt. account. A few ^{instances} ~~instances~~ are recorded below.

<u>S.No.</u>	<u>Stock ledger ref.</u>	<u>Page No.</u>	<u>Name of article.</u>	<u>Balance should be.</u>	<u>Balance shown as</u>
1.	Stationery	7	Brief case 4	1	3
			stock register.		
2.	-----	16	Stamped pad, 3	Nil	3
3.	-----	24	Scale 2	Nil	2
4.	-----	25	Shaper 2	1	1
5.	Stationery/ , Gen.Article stock register, 34		Penstand 3	Nil	3
6.	-----	35	Pingashion 2	Nil	2
7.	-----	36	Bell Stall 1	Nil	1
8.	-----	37	Stapling 4 machine.	Nil	1
9.	-----	66	Locks 5	Nil	5
10.	-----	71	Jar 2	---	-
11.	-----	89	Table Glass 7	Nil	7
12.	-----	91	Plate(half) 12	8	4
13.	-----	95	Paper tray 1	Nil	1
14.	-----	96	Seatcover 1	Nil	1
15.	-----	97	Bustle 3	Nil	3
16.	-----	98	Chairbrushion, 1	Nil	1.

The physical verification of stores in question may be done if these items are available there balance restored in the articles stock register. @otherwise the cost of these articles may be recovered from the default and deposited in Govt. account under intimation to audit

Para No. 02

..40..

1479-81

13

9

Para-28. Property/furniture items stock register.

On going through the furniture items stock register ledger the following irregularities were noticed

Page count certificate was not recorded on the 1st page of the register before putting the same into use. The omission may be reported as under intimation to audit.

(b) The register was not maintained in prescribed form consumable articles. All the items of this register may be transferred to the non-consumable stock register and compliance made reported to audit.

(c) The following items were taken in stock ledger but the specification measurement and make of the item was not shown therein. Needful may be done now under proper attested and compliance reported to audit.

S.No. Stock ledger, Page No. Name of item, dated.

1.	Furniture articles stock register.	1	One Nos. office safe.	Not shown
2.	----	3	7 steel almirah,	31-3-82 & 31-3-8
3.	----	4	1 Almirah Metal steel,	15-2-77
4.	----	5	2 Ra steel.	15-2-77
5.	Furniture article stock register.	8	15 chairs without arms.	31-3-77 & 31-3-83.
6.	----	9	3 chairs without arms.	31-3-77
7.	----	--		

12
110 8

..41..

(d) Every purchase transactions shown in the stock ledger should be attested by B.D.O. but the following entries made in the stock ledger were not attested by the B.D.O. Needful may be got done now and compliance reported to audit.

<u>S.No.</u>	<u>Page No.</u>	<u>Name of items.</u>
1.	14	Room Heater.
2.	15	Faceting siding machine, Model No. H93-6, 17897

(e) From page No.11 it was observed that 15 meter curtain cloth was shown as consumed in preparing curtain and 3 meter curtains were taken on stock, but the *size* of the ~~curtain~~ ^{curtains} the cloth consumed, & balance after stricking the curtains was not shown in the register. This may be done now & compliance reported to audit.

(f) The original list of articles transferred from controller's accounts office to PA O-XIII was not produced to audit.

In the absence the correctness of stock ~~may~~ entries could be verified. The same may be traced & a certificate to the effect that all articles ^{supplied} ~~supplied~~ of controller of A/es have been accounted for in the stock may be recorded in the register & compliance reported to audit.

PARA NO. 01

PARA-3

Para No. 03

(9)

AUDIT MEMO NO.14

Subject:- PAO Audit Notes Conveying Deficiencies Outstanding Since 2008-09 to 2011-12

During the test check of records and information furnished by the P.A.O. the following short coming has been noticed:-

During the period 2008-09 to 2011-12 total 3571 monthly accounts received by the P.A.O. XXII and during the same period 3477 audit notes issued which contains different deficiencies/ short coming noticed by the P.A.O., but only 181 audit notes reply received by the P.A.O. and 3296 Audit Notes are pending to various divisions of PWD & I.&F.C. departments. The detail are as under.

Year	Monthly A/c Received	Audit Notes Issued	Reply Received	Pending Audit Note
2008-09	888	880	33	847
2009-10	888	920	74	846
2010-11	880	867	30	837
2011-12	875	810	44	766
Total	3531	3477	181	3296

As above position clearly shows that D.D.O.s are not taking seriously the audit notes issued by the P.A.O., as a result replies of only 5.21% audit notes are received during 2008-09 to 2011-12 and correctives actions on P.A.O. Audit Notes were not taken by the respective D.D.O.s

The reason of the above may be obtained from the concerned D.D.O. under intimation to Audit and necessary steps be taken in this regards.

~~PARA NO. 07~~ PARA-4
~~PARA NO. 04~~

Memo No. 17 (6)

(3)

Subject:- Service Postage Stamps Register.

During the test check of Service Postage Stamp Register and the following irregularities noticed by the auditor:-

1. The Service postage stamps Register is not maintained in the proper format. The same may be maintained in the proper format as given below:-

S. No.	Stamps in hand the day	Value of stamps		Balance at closer the day col. 2+3-4	Signature of	
		Received during the day	Used during the day		Dispatcher	Branch Incharge
1.	2	3		5	6	

Settled as per reply of the unit
27/07/12

2. The service postage stamps register should be closed at the end of each month and should signed by the branch incharge.
3. Balance of Postage stamps should be recorded at the end of the month.
4. Paging and Page counting should not be recorded in the 1st page of the register. Need full be done and shown to next audit.

[Signature]
(N.C.DOBRIYAL)
I.A.O
20/7/12

[Signature]
AUDIT, PARTY NO, X
AAO 25/7/12

Para No. 04

PART-II

CURRENT AUDIT REPORT (2012-17)

5
4A

Para No.1: Excess Expenditure incurred over allotted budget by various Divisions of PWD and I&FC

As per Rule 52 of the General Financial Rules, no expenditure shall be incurred which may effect of exceeding the total grant/budget and such excess expenditure in any one portion or section is treated as an excess in the grant.

During the audit period 2009-2012, following expenditure was incurred by the Divisions in excess of allotted budget:-

S.No.	Name of Division	Major Head	Budget allotted (in Rs.)	Expenditure incurred (in Rs.)	Excess Expenditure (in Rs.)
1	M-351	2216-Housing(NP)	54000000	54032436	32436
		4210-Medical & Pub Health	32000000	33287026	1287026
		4216-Housing(Plan)	8500000	8510002	10002
2.	M-324	5054- Road & Bridges	6950000	7775141	825141
		8658 CSSA (NP)	4500000	5061583	561583
		4235 Capital Outlay on social security & welfare	1000000	1026855	26855
3.	M-112	3054 Road & Bridges	39535000	50710166	11175166
		4070-Capital Outlay on other Admn services	400000	478925	78925
4	M-251	2216- Housing	8000000	8059940	599940
		3054 Road & Bridges	106500000	107700945	1200945
		4059 Capital Outlay on Public Works	57800000	61861172	4061172
		4210-Medical & Pub Health	19000000	22447995	3447995
		4851- Upgradation of Improvement Industries	1500000	1600462	100462
		5054-Capital outlay on Road & Bridges	22800000	23539955	739955
5	M-153	2059 Admn(NP)	142100000	185258896	43158896
		4210- Medical	9400000	9431632	31632
		5054 Road & Bridges- Common Wealth Games	40000000	41673505	1673505

As per list provided by the PAO-XXII regarding budget allotment and expenditure incurred by the Divisions during the Financial Years 2013-14 to 2016-17, it has been noticed that expenditure has been incurred in excess against the funds allotted. The detail of these cases is as under:-

S.No.	Name of DDO	Year	Budget allotted (Rs. in lakhs)	Expenditure incurred (in Rs.)	Excess Expenditure (in Rs.)
1	M-211	2013-14	664	141397549	74997549
2	M-211	2015-16	7	749040	49040
3	M-441	2013-14	675	67500332	332
4	M-114	2014-15	1631.50	163162284	12284
5	CD-06	2014-15	869	86933176	33176
6	M-241	2015-16	429	46615460	3715460
7	M-214	2015-16	4925	492528604	28604
8	M-412	2015-16	1450	148756279	3756279
9	M-311/N	2015-16	3000	300370407	370407
10	M-133/N	2015-16	759	83280811	7380811
11	M-133/N	2016-17	14300	1450029194	20029194
12	M-233	2016-17	514	60417422	9017422
13	B-241	2016-17	239	34515345	10615345
14	M-451	2016-17	2034	430007267	226607267
TOTAL			31496.50	3506263170	356613170

Reasons for incurring expenditure in excess of the budget allotment may be explained and the same may be got regularized from the Zonal level under intimation to the Audit.

Para No. 05

Para No.2: Outstanding Deposits amounting to Rs.53.95 crores

The Divisional Officer should keep a close watch over delays in the refund of Security Deposits to Contractors and for this purpose, the Register of Security Deposits (Form 79) should be periodically reviewed.

During the scrutiny of Monthly Accounts for the month of March,2017 of selected Divisions/DDOs i.e., M-411, M-212, CD-VII, B-131 and M-133(N) under the PAO-XXII, it has been noticed that deposits amounting to Rs.53.95 crores are lying outstanding with the Divisions. The details of the outstanding Deposits are as under:-

1	Civil Deposits (Security Deposits) Part-II	11,37,35,136/-
2	Civil Deposits (Public Work Deposits) Part-III	27,91,90,911/-
3	Civil Deposits (Other Deposits) Part-V	14,65,65,420/-
TOTAL		53,94,91,467/-

From the above, it is clear that huge amount of Part-II, III and V deposits are lying outstanding. Monthly Accounts of other Divisions of PWD and Irrigation & Flood Department may also be reviewed by the PAO-XXII and necessary steps may be taken to clear the huge outstanding balances under intimation to Audit.

Para No-06

Para No.3: Outstanding balance of Rs.14.67 crores under Major Head 8658 " Material Purchase Settlement Suspense Account

As per Rule 7.4 of Suspense Manual, the expenditure incurred on the Purchase of material through DGS&D, Central Store or any Govt. agencies is to be charged against work and all expenditure is debited/ credited to Suspense Head 8658 Material Purchase Settlement Suspense Account.

Scrutiny of relevant records revealed that a sum of Rs.14.67 crores in r/o 14 Divisions/DDOs is lying outstanding as on 31.03.2017, as detailed below:-

S.No.	Name of the Division/DDO	Outstanding balance as on 31.03.2017 (in Rs.)
1	M-152	19403102
2	ED-5	15058438
3	B-141	36268790
4	M-353/ M-151	41175979
5	M-153/M-453	1610322
6	B-241	2773178
7	M-151/B-244	22657279
8	F-124	225735
9	B-122	9123
10	M-221	4401891
11	DCE(P)	675258
12	M-132/M-432	1940239
13	M-224/ M-214	430895
14	CW-121/ M-441	26217
	Total	146656446/-

However, as per version of the PAO-XXII, MPWA has been discontinued and fresh booking has not been made over the period of few years by the PAO-XXII, but sincere efforts needs to be made by the PAO-XXII for getting the outstanding balances cleared, under intimation to the Audit.

Para No. 07

Para No.4: Outstanding balances amounting to Rs. 111.90 crores under Major Head 8658 " Cash Settlement Suspense Account (CSSA)

According to para 17.2.1. of CPWD Code, when a transaction on account of supply made or service rendered etc. is to be settled in cash i.e., by cheque/ bank draft, the monitory settlement should be effected by deleting the amount due to the suspense head "Cash Settlement Suspense Account under " 8658- Suspense Account, pending clearance on receipt of cheque/ bank draft from the Division concerned.

During the audit period 2009-2012, following amount was shown lying outstanding under Major Head 8658 " Cash Settlement Suspense Account (CSSA):-

S.No.	Name of Division	Amount outstanding	S.No.	Name of Division	Amount outstanding
1	M-121	40474298	15	M-252	12624375
2	M-122	46731832	16	M-321	97025956
3	M-123	28454175	17	M-322	6207797
4	M-124	2091784	18	M-323	11912826
5	M-132	5870438	19	M-324	6034203
6	M-133	33094982	20	M-331	25390763
7	M-141	73229169	21	M-332	6950248
8	M-152	159345833	22	M-333	21471208
9	M-153	133777085	23	M-334	30886027
10	M-222	64532863	24	M-341	37177502
11	M-232	7301360	25	M-352	76264777
12	M-233	2627081	26	M-353	16075795
13	M-241	19760790	27	B-122	68607301
14	M-251	22607874	28	F-131	639602
			Total	1,05,71,67,944/-	

During scrutiny of Cash Settlement Suspense Account of various Divisions under PAO-XXII for the years 2013-14 to 2016-17, it was noticed that a sum amounting to Rs. 111.90 crores lying outstanding under Major Head 8658 " Cash Settlement Suspense Account (CSSA), as detailed below:-

S.No.	Name of the Division	Outstanding balance as on 31.03.2017 (in Rs.)
1	M-121/M-421	45298748
2	M-122/M-422	87057334
3	M-123	31339641
4	M-124/M-114	2091784
5	M-132/M-432	12959203
6	M-133/M-433	31619915
7	M-141/M-413	73863605
8	M-152	168180032
9	M-153/M-453	139507458
10	M-222	64372606
11	M-232	4474085
12	M-233	5154066
13	M-241	15382080
14	M-251	31714570
15	M-252	18277155
16	M-321	122770013
17	M-322	6641955
18	M-323	13516903
19	M-324/M314	7166097
20	M-331	34092202

21	M-332/M-132	7291496
22	M-333	29753780
23	M-341	20196465
24	M-351	39446581
25	M-352	70039099
26	M-353/M-151	20300338
27	F-131	639602
28	CW-131/M-431	2060314
29	M-121(N)	5577731
30	M-133(N)	3641621
31	M-452	2974206
32	M-131(N)	1645495
TOTAL		1,11,90,46,180/-

However, as per version of the PAO-XXII fresh booking in the Cash Settlement Suspense Accounts have already been stopped and no such booking has been made from the year 2016, but sincere efforts needs to be made by the PAO-XXII for getting the outstanding balances cleared, under intimation to the Audit.

Para No. 08

Para No.5: Theft of 06 UPS Batteries

During the test check of Stock Register of PAO-XXII, it has been noticed that 06 UPS Batteries (Exide) were stolen from the 10th Floor, MSO Building, New Delhi in the month of September, 2012 during the renovation work in the premises. The PAO had lodget FIR with SHO, I.P.Estate, New Delhi on 28.09.2012. The following irregularities have been noticed by the Audit:-

1. Date of theft was not mentioned in the FIR.
2. No internal enquiry was conducted by the PAO to ascertain the reasons of the theft.
3. In spite of lapse of more than 04 years, no action taken report has been received from the SHO, I.P.Estate, New Delhi

Sincere efforts may be made to obtain Action Taken Report from the SHO concerned and remedial action may also be intimated to the Audit.

3/1/18
 (NEELAM BALA NOTRA)
 AO/IAO, Audit Party No. VII

PART – II
CURRENT AUDIT REPORT
(2017-2022)

PARA No. 1- Non-deduction of TDS amounting to Rs. 1304/-.
(Ref. Audit Memo No. 2 dated 06.05.2022 & 17.05.2022)

During the course of test check of the records provided by the PAO-22, MSO building, ITO, New Delhi, it has been observed that PAO-22 has incurred an expenditure of Rs.65185/- for repair of furniture through M/s. G.K. Trading Co. (F. No.4(12)/Purchase/PAO-22/Admn./2021-22). However, while making the payment of Rs.65,185/- , the TDS @ 2% under section 194 C of Income Tax Act has not been deducted. The details are as under:-

Name of Agency	Particulars	Amount paid(Rs.)	TDS @ 2% to be deducted	Recovery (Rs.)
M/s. G.K. Trading Co.	Repair of Furniture	65,185/-	1,304/-	1,304/-
			TOTAL	1,304/-

The recovery of Rs. 1,304/- may be made from M/s. G.K. Trading Co. and deposited into the Govt. Account under intimation to the audit. All other similar cases may also be reviewed and recovery, if any, may be made under intimation to the audit.

[Signature]
23/05/2022

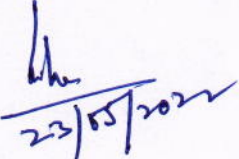
PARA No.2:- Recoveries on account of License Fees.

(Ref. Audit Memo No. 4 dated 06.05.2022).

Vide PWD order No.F.4(1)/Misc./PWD & H/A-II./2004/PF/8494-8588 dated 08/10/2020, the rates of license fees has been revised w.e.f. 01/07/2020. During the test check of Pay bill register of Pay & Accounts Officer, Pay & Accounts Office-XXII, MSO Building, ITO, New Delhi, it has been noticed that the License fee from the following official residing in government accommodations has not been recovered at the revised rate:-

Name & Designation	Period	Rate of Licence Fee recovered as per PBR	Revised Rate of licence fees	Difference x Months	Total amount to be recovered
Sh. Sumit, ASO Block-B, Qtr. No. 667, 2nd. Floor, \ Timarpur, Delhi. Type-II Date of Physical Occupation:- 29/11/2019	July, 2020 To April, 2022 (22 Months)	310	370	60 x 22	1,320/-
				TOTAL	Rs. 1,320/-

The recovery of Rs. 1,320/- towards short deduction of License Fee may be made from the above mentioned official and deposited into the Govt. account under intimation to the audit. Further, revised rate of License fee may also be deducted w.e.f. May, 2022 from the salary of the official.


23/05/2022

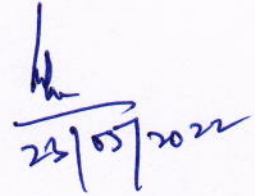
PARA No. 3:- Non- deduction of TDS for providing professional services.
(Ref. Audit Memo No. 5 dated 18.05.2022).

The Section 194 J of Income Tax Act stipulates that TDS is to be deducted @ 10% from payment made to the any resident as professional services exceeding Rs. 30,000/- annually.

As per the information provided by the Pay & Accounts Office-XXII, GNCTD vide letter No.F.1(158)/Audit/PAO-22/752 dated 18/05/2022, it has been observed that payment for professional services was made to Mrs. Yogita Juyal exceeding Rs. 30,000/- annually for the financial years 2017-18 to 2019-20, however TDS @ 10% was not deducted from the payments made in these financial years. The details are given below:

Sr. No.	Financial Year	Name of the Agency/Person providing professional services	Amount of Payment (Rs.)	Amount of TDS to be deducted (Rs.)
1	2017-18	Mrs. Yogita Juyal	33,285/-	3,329/-
2	2018-19	Mrs. Yogita Juyal	34,810/-	3,481/-
3	2019-20	Mrs. Yogita Juyal	33,550/-	3,355/-
			Total	Rs. 10,165/-

Recovery of Rs. 10,165/- may therefore be made and deposited into the Govt. account under intimation to the audit.


23/05/2022

PARA No.4:- Non-liquidation of outstanding balances under M.H. 8658-Suspense Heads (139) GST Tax deducted at source.
(Ref. Audit Memo No. 6 dated 19.05.2022).

As per guidelines issued by the Govt. of India, Ministry of Finance, Department of Revenue for deductions and deposits of TDS by the DDO under GST vide circular No.F.No.S31011/11/2018-ST-I-DoR dated 14.09.2018, DDOs may exercise the option of bunching of deductions and its deposit and will deduct the TDS from each bill for keeping it under the Suspense Head. However, deposit of this bunched amount from the Suspense Head can be made to the Govt. on a weekly, monthly or any other periodic basis.

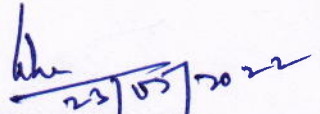
During the perusal of the file No.1(251)/GST/PAO-22/Acctts/2018-19 of PAO-XXII, GNCTD, it has been observed that huge amount of funds pertaining to PWD and I&FC were kept in the Suspense Major Head 8658-00-139-GST Tax deducted at source at the end of each financial year 2019-20, 2020-21 and 2021-22 which understates the revenue receipts and affects the financial results of the State. The details are as under:

(Rs. in thousands)			
Sr. No.	Financial year	Closing balance in the Suspense Head 8658 as on 31 st March of each F.Y. (Rs.)	Amount increased in Suspense Head 8658 from the previous F.Y. (Rs.)
1	2019-20	53586	--
2	2020-21	76036	22450
3	2021-22	94231	18195

The above data reveals that an amount of Rs.22450 (thousands) has been increased in the Suspense Head as on March, 2021 as compared to the balance shown in March, 2020 and also there is an increase of Rs.18195 (thousands) in March, 2022 from the closing balance as on March, 2021 resulting in a bunched amount of Rs. 94,231 (thousands) available in the Suspense Head 8658 as on 31st March, 2022 not deposited into the Govt. Account.

It has been observed that no procedure has been followed by the Divisions as mentioned in the above said guidelines to clear the balances lying under the Major Head 8658-00-139.

The outstanding balances lying under the Major Head 8658-00-139 GST Tax deducted at source may therefore be liquidated under intimation to the audit.


(INDER MOHAN)
(IAO/Party No.-II)

PART III
TEST AUDIT NOTE

NIL

Inder Mohan
25/09/2022

(INDER MOHAN)
(IAO/Party No.-II)