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**Directorate of Audit
Govt. of NCT of Delhi
C-wing, 4th Level, Delhi Secretariat
I.P.Estate, New Delhi-110 002**

AUDIT REPORT of Executive Engineer, Mechanical & Work Shop Division No. II, (I.& F.C.D.),E-Wing, G/F, Vikas Bhawan-II, Delhi the for the period 2016-17 TO 2018-19

INTRODUCTION

AIMS AND OBJECTIVES

The Mechanical Division-II comes under the control of Flood Circle(Zone-I) and is mainly concerned with the de-silting of drain with the help of department machine in trans Yamuna area, Beside this division maintains Govt. Petrol Pumps at Mall Road and Mughal Bund(Shanti Van), which supplies fuel/diesel to vehicles of the Delhi Govt & Pump Houses at Balbir Nagar and Sonia Vihar for Flood Fighting (Storm Water).

The Executive Engineer is the Head of this division with three Sub-Division and one Drawing Branch each headed by an Assistant Engineer & Assistant Surveyor of Work(ASW) respectively and assisted by Junior Engineer and supporting staff.

HOO/D.D.Os/CASHIERS

The following officers have served as HOO/DDO/Cashier during 2016-17 to 2018-19

Head of Office/D.D.O.			
1.	Sh. S.K. Sharma	Executive Engineer	01.04.2016 to 31.12.2017
2.	Sh. K.C. Lakhchaura	Executive Engineer	01.01.2018 to 31.05.2018
3.	Sh. Mahipal Singh	Executive Engineer	01.06.2018 to 30.11.2018
4.	Sh. Anil Kumar	Executive Engineer	01.12.2018 to till date
Cashier			
1.	Sh. Dinesh Chand Meena	Cashier	01.04.2016 to 31.12.2016
2.	Sh. Naresh Kumar Meena	Cashier	01.01.2017 to till date

Budget & Expenditure of the division for the period 2016-17 to 2018-19

Year	(Amount in Lakhs)	
	Head(Plan)	
	Budget Allotment	Expenditure
2016-2017	1439.0	1334.93
2017-2018	1150.1	1131.62
2018-2019	1347.62	1218.48

Vacancy Position: -

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Sl.No.	Group	Sanctioned Post	Filled Post	Vacant Post
1	A	0	0	Nil
2	B	05	02	03
3	C	20	06	14
	Total	25	08	17

Statutory Audit: -

Statutory audit of the Executive Engineer, Mechanical & Work Shop Division No. II, (I.& F.C.D.),E-Wing, G/F, Vikas Bhawan-II, Delhi has been conducted by AG (Audit) Delhi up to March, 2018.

Maintenance of Records: -

The maintenance of record of the Executive Engineer, Mechanical & Work Shop Division No. II, (I.& F.C.D.), E-Wing, G/F, Vikas Bhawan-II, Delhi for the period 2016-17 to 2018-19 was found satisfactory subject to the observations made in the Current Audit Report and test audit note.

Old Audit Reports & Recoveries –

There were 69 audit paras outstanding in the previous Audit Report.

S. No.	Period	Details of outstanding paras			Outstanding Para Numbers
		Opening	Paras settled	Para Settled Nos.	
1.	1977-1981	36	02	1,36	34
	1979-1981	27	07	46,50,52,57,59,62,63	20
	2009-2010	05	04	1,2,4,5	01
	2013-2016	02	01	3	01
TOTAL		69	14	---	56

Details of Old Recoveries

S. No.	Period	Recovery of Para No.	Details of Recoveries [Amount in rupees]		
			Raised	Amount Recovered/Regularized	Balance
NIL					

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Current Audit Report:

During the course of current audit, 23 memos (09 Record Memos, 14 audit memos) and three letters (one for remittance verification and one for old paras and one for sitting arrangement) have been issued **the Executive Engineer, Mechanical & Work Shop Division No. II, (I.& F.C.D.),E-Wing, G/F, Vikas Bhawan-II, Delhi** for the period 2016-17 to 2018-19. Out of which 03 settled on the spot and 14 observation Audit Memos have been converted into 8 Paras and 03 TANs.

Details of Current Audit Recovery: -

Memo No.	Para No.	Subject	Total Recoveries	Amount Recovered	Balance Outstanding
2	-	Short recovery of DGEHS	14100	14100 (Rs. 13650/- adjusted)	0
4	2	Short recovery of License Fees and water charges	34023	0	34023
6	-	Recovery of LTC	2400	2400	0
7	-	Recovery towards tuition fees	1610	1610	0
9	4	Recovery towards Income Tax	9165	0	9165
10	5	Recovery of GST	15847	0	15847
Total			77145	18110	59035

Internal audit report has been prepared on the basis of information furnished and made available by **the Executive Engineer, Mechanical & Work Shop Division No. II, (I.& F.C.D.),E-Wing, G/F, Vikas Bawan-II, Delhi** for the period 2016-17 to 2018-19. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and / non-information on the part of auditee.


(DEEPAK KUMAR SHARMA)
IAO,AUDIT PARTY NO. XXIV

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PART - I
OLD AUDIT REPORT (1977-1981)

The outstanding objections pertaining to the old inspection reports in the accounts of office of the Executive Engineer, MD-II, I&FC, Govt. of Delhi, 'E' Wing Ground Floor, Vikash Bhawan-II, Near Metcalf House, Delhi-110054 the period 1977-78 to 1980-1981 following paras are outstanding:-

Department: Irrigation & Flood Control							
Sub Department: EE, Mechanical Division -II (I&FCD) MSO Building, ITO, Near Delhi (1420/12)							
S.No.	Start Year	End Year	Para No.	Sub Para	Subject	Status *	Outstanding Amount (in Rs.)
1	1977	1981	2		Maintenance if Register	0	0
2	1977	1981	3		Payment of TA to S.O.I.S	0	0
3	1977	1981	4		Excess Consumption of Diesel	0	0
4	1977	1981	5		Variation in Distances	0	0
5	1977	1981	6		Cash Settlement suspense register	0	0
6	1977	1981	7		Change of Engine Oil	0	0
7	1977	1981	8		Loss if revenue during 77-78 on account of Non maintenance of used oil record	0	0
8	1977	1981	9		Utilization of Govt. Truck for carriage of staff	0	0
9	1977	1981	10		Telephone Bill Payment of	0	0
10	1977	1981	11		Loss of Credit notes	0	0
11	1977	1981	12		Suspense Deposite Register	0	0
12	1977	1981	13		Register of Misc. P.W.D. advance	0	0
13	1977	1981	14		Physical Verification of Stock	0	0
14	1977	1981	15		Analysis of work	0	0
15	1977	1981	16		Verification of Remittances	0	0
16	1977	1981	17		Infructuous Expenditure of Rs. 1.5 lakh on the purchase of two cuyards claimish all bucket in 19973-74	0	0
17	1977	1981	18		Irregular allotment of work and irregularities in call of quotations.	0	0
18	1977	1981	19		Surplus Equipment in Mechanical Division of the F.C. Wing	0	0
19	1977	1981	20		Disposable of unserviceable heavy machinery and equipments	0	0
20	1977	1981	21		Loss of recovery of income tax on O.P. Anand Executive Engineer	0	0
21	1977	1981	22		Irregular payment of O.T.A. to work charged staff	0	0
22	1977	1981	23		Irregular payment of TA/Conveyance charge	0	0
23	1977	1981	24		Suspense of Vehicle review of S.A.	0	0
24	1977	1981	25		Non evaluation of working and running of the work shop at Ram Pura	0	0
25	1977	1981	26		Irregular Purchase of Stationary	0	0
26	1977	1981	27		Store register irregularities in maintenance there of (work shop)	0	0
27	1977	1981	28		Case of theft merits of	0	0

28	1977	1981	29	Stock workshop	0	0
29	1977	1981	30	Irregularities in consumption of steam cool and wastage of manpower	0	0
30	1977	1981	31	Vehicles	0	0
31	1977	1981	32	Gate Passes	0	0
32	1977	1981	33	Bin Card	0	0
33	1977	1981	34	Records not maintained	0	0
34	1977	1981	35	Irregular use of Vehicle	0	0
35	1979	1981	37	Loss of Rs.26 lakh due to under utilization of heavy earth moving machinery as a result of inadequate control and non coordination of work between various divisions of Flood Control Organizations.	0	0
36	1979	1981	38	Infructuos expenditure of Rs. 0.00 Lakh on repair of machinery	0	0
37	1979	1981	39	Import of 3 Nos. Cater Pillar D.8.N Tractor etc. Supply order No. CES/78/WM-26/Vol.IV/1042 Dated 5.2.79 from U.P	0	0
38	1979	1981	40	Temp Mis-appropriation of Govt. money by Head Office	0	0
39	1979	1981	41	Monthly statement with treasuries from CPWA-51	0	0
40	1979	1981	42	Cash settlement suspense account	0	0
41	1979	1981	43	Miscellaneous P.W. advance	0	0
42	1979	1981	44	Suspense Deposite Register	0	0
43	1979	1981	45	Log Book	0	0
44	1979	1981	47	Theft of materials	0	0
45	1979	1981	48	T.A. Bills	0	0
46	1979	1981	49	Cycle advances	0	0
47	1979	1981	51	Irregular purchase of stationary articles	0	0
48	1979	1981	53	LTC. Advance	0	0
49	1979	1981	54	Telephone	0	0
50	1979	1981	55	Acquaintance roll register	0	0
51	1979	1981	56	Contingent Register	0	0
52	1979	1981	58	Stationary register (Purchase & Issue)	0	0
53	1979	1981	60	Stock Register (Tool & Lants) P & H Division-II	0	0
54	1979	1981	61	Failure to provide funds in the revised estimates.	0	0

It is relevant to mention here that as per old Audit Report for the period 2009-10, it has been mentioned that audit for the period 2009-10 was first audit. Moreover, Report for the period prior to 2009-10 is neither available in the Old Audit File nor available in Inspected unit.

OLD REPORT
PART - I (2009-2010)

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**Part II CURRENT AUDIT REPORT OF MD-II FCD, 9TH FLOOR MSO
BUILDING DELHI FOR THE PERIOD 2009-10**

Para No. 1(Ref. Memo No. 6,14 dated 28.04.11,06.05.11)

Sub:- Huge pendency of fuel bills non recovery of Rs. 125.66 Lakhs.

The division maintains two fuel stations at Mall Road and Shanti Van who supply fuel (Petrol/Diesel) to vehicles of Delhi Govt. The division raises debit invoices against fuel supplies to different department of Govt. of NCT of Delhi which are supposed to clear in a month's time. As per records recoverable dues amounting to Rs. 1,25,66,575/- were pending against various departments.

Though efforts were made by the divisional authorities to recover the pending dues but they were not successful. The matter may be taken up with the higher authorities of respective organizations to reduce or at least minimize these huge outstanding amounts under intimation to audit.

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Para No. 2(Ref. Memo No. 02 dated 25.04.11)

Sub :- Outstanding C.S.S.A.

An amount of Rs. 57.27 Lakhs was lying outstanding under the head "Cash Settlement Suspense Account" as per the monthly account of April 2011 furnished to the PAO by the divisional office as given below:

Year	Amount (Lakhs)
1986-87	0.84
2004-05	56.47
	57.27

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It may be noted that these balances were outstanding since 1986-87 and no efforts shown to clear or at least reduce them by the division. It is therefore, strongly suggested that the outstanding amount under the head may be cleared expeditiously under intimation to Audit.

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~~PARA No. 55 (2009-2010)~~

~~Para No. 3 (Ref. Memo No. 1,2,7,8 dated 25.04.11,29.04.11)~~

~~Sub :- Records of Machinery~~

During the test audit of Mechanical Division No. II of Flood Department, Property/ Machinery stock register was asked vide memo no.1,2,7,8 dated 25/04/2011, 29/04/2011 to know the status of number of machineries lying in the division, whether these machineries are in working condition or not, how much money spent or it maintenance etc. but the division could not produce the machinery register along with Dismantle/Unserviceable register, hence audit is not in the position to comment on the proper functioning of the machinery lying with the division which may be produce to the next audit party.

~~Para No 04 (Ref. Memo No. 12 dated :- 05.05.11)~~

~~Sub :- Repair & Maintenance of the Vehicle No. DL2CB 3091~~

The above vehicle is maruti van of 1991 model, as per the procedure the government vehicle are first to send to Technical Officer of Transport Department, GNCT of Delhi who will inspect the vehicle and on the basis of inspection he will recommend the work in the vehicle. Then the vehicles are sent to the authorized workshop of Delhi Govt for repair & Maintenance/Service etc. as recommended by the T.O. After getting the work at vehicle, it is sent to the TO again with the copy of the bill so that he can inspect the vehicle. Then on the basis of the inspection the TO will verify the bill of the workshop. If the work was not as per his recommendation then he can even reduce the bill amount or send the vehicle again to workshop for getting the work again.

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The above procedure is not being followed in this Division. The vehicles are neither been sent to the TO nor the work of repair/Services etc. are being taken from authorized workshop Further this vehicle is more than 20 year, the vehicle may be sent to TO to take his expertise about the condition of the vehicle whether it is beneficial for the government to maintain this vehicle further.

Para No. 5 (Ref. Memo No. 1,3,7,8)

Sub :- Non Production of Records

The following records were not provided to audit, which may be produced to next audit party :-

1. Property/Machinery stock register
2. Dismantle/Unserviceable register
3. Records pertaining to court cases/Arbitration cases
4. Liveries Register

Taken on file
13/6/2020


(JASBIR KAUR)

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PART -III TEST AUDIT NOTES

Test audit note No. 1 (Ref. Memo No. 10 dated 05.04.11)

Sub :- Water Charges

During the test audit of MD-II,MSO building it was observed that the water bills for K.No. 1303976.022 situated at Store Flood Control Wing(Delhi Admn.) Kakrolla, is being paid on average basis(vide CV No. 42 dated 24.12.09 for Rs. 1351=00). Efforts may be taken to make the payment on actual basis instead of average basis and excess payment made in the past may be adjusted in future bills under intimation to audit.

Test Audit Note No. 02 (Ref. Memo No. 5 dated 28.04.11)

Sub :- PBR

PBR for the year 2009-10 the following discrepancies were observed :-

1. Page count certificate and index were not recorded on the first page of the PBR
2. The total of gross salary and deductions were not made.
3. Upper part of the PBR like Date of joining, GPF A/C No. etc were not filled
4. Entry of GPF Advance,Sanction No. Date, Amount & installment were not mentioned in the columns provided for were not made at page no. 75 & 62

Test Audit Note No. 03 (Ref. Memo No. 04 dated 27.04.11)

Sub :- Bill Register

Bill register for the year 2009-10 of MD-II,9th Floor, MSO Building showed the following discrepancies :-

1. Page Count Certificate were not recorded in the first page of the Bill Register
2. Column No. 4 to 17 were not filled up
3. DDO has not signed the column No. 12
4. Summary of the bill at the end of the every month was not prepared to know the status of pending bills with the PAO


(JASBIR KAUR)

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PART-II

CURRENT AUDIT REPORT (2013-14 to 2015-2016)

PARA NO. 1 RECOVERIES

(Reference Audit Memo No. 11)

A) Sub: Recovery of Rs.4892/- from the salary of staff on account of Irregularities in calculation of Income Tax during the financial year 2013-14 & 2014-15.

During the test-check of Form -16, Income Tax Calculation sheets and PBRs maintained for the year 2013-14 to 2015-16, it has been noticed that rebate under section 80G was allowed to Sh. Mahipal Singh, AE during the FY 2014-15 which is not under the purview of DDO concerned. Detail of donation made to Dayanita Social Welfare Society (Regd.), Tajpur Road, Near Lakda School, Bakhtavarpur, Delhi-110036 (Nasha Mukti Kendra and Vridhaashram) is as under:-

S.NO.	RECEIPT NO.	DATED	AMOUNT
1	1288	21.10.14	6500
2	1289	21.10.14	6500
3	023	01.11.14	17000
4	035	04.12.14	17500
		TOTAL	47500/-

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 F-1 (Audit) / 14/15/16/17/18/19/20/21/22/23/24/25/26/27/28/29/30/31/32/33/34/35/36/37/38/39/40/41/42/43/44/45/46/47/48/49/50/51/52/53/54/55/56/57/58/59/60/61/62/63/64/65/66/67/68/69/70/71/72/73/74/75/76/77/78/79/80/81/82/83/84/85/86/87/88/89/90/91/92/93/94/95/96/97/98/99/100/101/102/103/104/105/106/107/108/109/110/111/112/113/114/115/116/117/118/119/120/121/122/123/124/125/126/127/128/129/130/131/132/133/134/135/136/137/138/139/140/141/142/143/144/145/146/147/148/149/150/151/152/153/154/155/156/157/158/159/160/161/162/163/164/165/166/167/168/169/170/171/172/173/174/175/176/177/178/179/180/181/182/183/184/185/186/187/188/189/190/191/192/193/194/195/196/197/198/199/200/201/202/203/204/205/206/207/208/209/210/211/212/213/214/215/216/217/218/219/220/221/222/223/224/225/226/227/228/229/230/231/232/233/234/235/236/237/238/239/240/241/242/243/244/245/246/247/248/249/250/251/252/253/254/255/256/257/258/259/260/261/262/263/264/265/266/267/268/269/270/271/272/273/274/275/276/277/278/279/280/281/282/283/284/285/286/287/288/289/290/291/292/293/294/295/296/297/298/299/300/301/302/303/304/305/306/307/308/309/310/311/312/313/314/315/316/317/318/319/320/321/322/323/324/325/326/327/328/329/330/331/332/333/334/335/336/337/338/339/340/341/342/343/344/345/346/347/348/349/350/351/352/353/354/355/356/357/358/359/360/361/362/363/364/365/366/367/368/369/370/371/372/373/374/375/376/377/378/379/380/381/382/383/384/385/386/387/388/389/390/391/392/393/394/395/396/397/398/399/400/401/402/403/404/405/406/407/408/409/410/411/412/413/414/415/416/417/418/419/420/421/422/423/424/425/426/427/428/429/430/431/432/433/434/435/436/437/438/439/440/441/442/443/444/445/446/447/448/449/450/451/452/453/454/455/456/457/458/459/460/461/462/463/464/465/466/467/468/469/470/471/472/473/474/475/476/477/478/479/480/481/482/483/484/485/486/487/488/489/490/491/492/493/494/495/496/497/498/499/500/501/502/503/504/505/506/507/508/509/510/511/512/513/514/515/516/517/518/519/520/521/522/523/524/525/526/527/528/529/530/531/532/533/534/535/536/537/538/539/540/541/542/543/544/545/546/547/548/549/550/551/552/553/554/555/556/557/558/559/560/561/562/563/564/565/566/567/568/569/570/571/572/573/574/575/576/577/578/579/580/581/582/583/584/585/586/587/588/589/590/591/592/593/594/595/596/597/598/599/600/601/602/603/604/605/606/607/608/609/610/611/612/613/614/615/616/617/618/619/620/621/622/623/624/625/626/627/628/629/630/631/632/633/634/635/636/637/638/639/640/641/642/643/644/645/646/647/648/649/650/651/652/653/654/655/656/657/658/659/660/661/662/663/664/665/666/667/668/669/670/671/672/673/674/675/676/677/678/679/680/681/682/683/684/685/686/687/688/689/690/691/692/693/694/695/696/697/698/699/700/701/702/703/704/705/706/707/708/709/710/711/712/713/714/715/716/717/718/719/720/721/722/723/724/725/726/727/728/729/730/731/732/733/734/735/736/737/738/739/740/741/742/743/744/745/746/747/748/749/750/751/752/753/754/755/756/757/758/759/760/761/762/763/764/765/766/767/768/769/770/771/772/773/774/775/776/777/778/779/780/781/782/783/784/785/786/787/788/789/790/791/792/793/794/795/796/797/798/799/800/801/802/803/804/805/806/807/808/809/810/811/812/813/814/815/816/817/818/819/820/821/822/823/824/825/826/827/828/829/830/831/832/833/834/835/836/837/838/839/840/841/842/843/844/845/846/847/848/849/850/851/852/853/854/855/856/857/858/859/860/861/862/863/864/865/866/867/868/869/870/871/872/873/874/875/876/877/878/879/880/881/882/883/884/885/886/887/888/889/890/891/892/893/894/895/896/897/898/899/900/901/902/903/904/905/906/907/908/909/910/911/912/913/914/915/916/917/918/919/920/921/922/923/924/925/926/927/928/929/930/931/932/933/934/935/936/937/938/939/940/941/942/943/944/945/946/947/948/949/950/951/952/953/954/955/956/957/958/959/960/961/962/963/964/965/966/967/968/969/970/971/972/973/974/975/976/977/978/979/980/981/982/983/984/985/986/987/988/989/990/991/992/993/994/995/996/997/998/999/1000

As per Income Tax Act, 1961 donations for charitable purposes fall under two categories a) those which can be taken into account by the DDO and b) those for which assesses can get refund only through their annual Income Tax Return from the ITO concerned. In the instant case, Rebate was allowed to the tune of Rs. 23750/- (50% of 47000/-) on account of donation made to Dayanita Social Welfare Society (Regd.) which do not fall under category of exemption which can be taken into account by the DDO. Hence, income tax calculation has been revised as under:-

FY 2014-15	As per Form - 16 (Amount in Rs.)	Correct Calculation (Amount in Rs.)
Gross Income	840072	840072
Less Transport Allowance	9,600	9,600
Less rebate on HRA	0	0
Income chargeable under the Head Salary	830,472	830,472
Less Savings under 80C	1,14,381	1,14,381
Less deduction under 80 - D	3900	3900
Less deduction under 80 - G	23750	0
Total taxable Income	688,441	712,191
Tax due	62,688	67,438
Cess	1,881	2,023
Total tax due	64,569	69,461
Tax Deducted at Source	64,569	69,461
Short Recovery		4,892

Hence, recovery of Rs.4892/- may be made from the above official after due verification of facts and figures at the level of HOO/DDO under intimation to audit.

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B Sub: Recovery of Rs. 11,200/- in r/o Sh. Satyawan, Work Charge (Driver) on account of reimbursement of medical bills during the year 2014-15.

(Reference Audit Memo No. 13)

During scrutiny of medical bills, it has been observed that Sh. Satyawan, Driver claimed Rs.29,693/- for self treatment from Centre for Sight, Delhi. The details of amount claimed by the incumbent is as under:-

S.No	Details	Amount Claimed by the official Rs.	Amount restricted as per DGEHS rate chart Rs.
01	Medical Tests	1066	1066
02	Medicines charges	1924	1924
03	Cost of Hydrophobic lens	17000	5800
04	Cataract surgery charges	9703	9703
	Total Charges	29693	18493
	Short recovery		11200

As per Rule 8 , GID(16) of CCS (Medical Attendance) Rules, permissible cost of Hdrophobic lens is Rs. 5800/- whereas Division had reimburse Rs. 17000/- which is irregular.

Hence, recovery of Rs. 11,200/- may be made from the above official after due verification of facts and figures at the level of HOO/DDO under intimation to audit .

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Sub: Outstanding Balance shown in various Parts in Monthly Account.

(Reference Audit Memo No. 8)

During the test check of monthly account of the office of the Executive Engineer, MD-II (Form 79 of Schedule of Deposits) for the month of March 2016, , it was found that following outstanding balance is lying in 8443-Para II, III and V as per the following details:-

Part II Rs.5,31,186/-

Part III Rs. 9,98,862/-

Part V Rs. 1,32,260/-

In pursuance of instruction contained in Receipt & Payment rules the undisputed / unclaimed amount which is lying for more than three years old should have been credited adjusted to Government Accounts immediately.

Hence, efforts should be made to clear the deposits at the earliest. Further, Deposit Register is also required to be maintained as per instructions contained in CWD Manual.



PARA NO. 3

Sub: Huge pendency of fuel bills amounting to Rs. 4,04,16,022/- as on 06.10.2016

(Reference Audit Memo No. 12)

The main function of Mechanical Division No.2 is to supply petrol/diesel/oil to various Departments under GNCT of Delhi. As per information provided to audit, there is a huge pendency of fuel bills amounting to Rs. 4,04,16,022/- as on 06.10.2016. List of some of the Departments having huge pendency of fuel bills is as under:-

S.NO.	NAME OF THE DEPARTMENT	PENDING AMOUNT	REMARKS
1	Chief Secretary (GAD Office)	3893574.00	Some of the bills are pending Since Sep.-04
2	Commissioner Food Supply & Consumer Affair	916618.00	Some of the bills are pending Since May-13
3	D.S.J Tishazari Court	1216767.00	Some of the bills are pending Since November-15
4	Delhi Jal Board (Wazirabad)	533310.00	Some of the bills are pending Since January-09
5	Delhi Minority Commission	764780.00	Some of the bills are pending Since April-2000
6	Department of Woman & Child development	563096.00	Some of the bills are pending Since Mar.-11
7	Deputy Commissioner (East)	909888.00	Some of the bills are pending Since July-06
8	Deputy Commissioner Office (Central)	816700.00	Some of the bills are pending Since Jan.-12
9	Deputy Commissioner Office (North)	2601255.00	Some of the bills are pending Since Mar.-10
10	District Election Office (New Delhi)	948187.00	Some of the bills are pending Since Sep.-06
11	Divisional Commissioner	1208404	Some of the bills are pending Since Mar.-04
12	Education (Head Quarter)	664369.00	Some of the bills are pending Since May-14
13	Flood Control Department (CD VI)	919063.00	Some of the bills are pending Since Jan.-12
14	Flood Control Department (CD XII)	747207.00	Some of the bills are pending Since Mar.-12
15	Labour Welfare Board Delhi	915777.00	Some of the bills are pending Since Jan.-12
16	Sahitya Kala Parishad	775845.00	Some of the bills are pending Since Jul.-10
17	Social Welfare Department	1615625.00	Some of the bills are pending Since May.-08
18	Urban Development Department	836918.00	Some of the bills are pending Since May.-13

The Division raised invoices of fuel consumption during two month period to various Departments of Govt. of NCT of Delhi with the stipulation to clear the bills within a period of one month. But, in some of the cases bill are pending for more than 03 years as mentioned in Remarks Column in above table.

Efforts may be taken to clear outstanding Bills on priority basis.

PARA NO. 4

34/c

Sub: Non payment of outstanding amount of Rs. 38,31,122/- to M/s DGS&D and M/s IOC towards fuel charges during audit period.

(Reference Audit Memo No. 14)

During scrutiny of record related to payment made to DGS&D / Indian Oil Corporation for supply of fuel to Mechanical Division No.2, I&FC Department during 2013-14 to 2015-16, it has been observed that payment details have not been entered against the following DGS&D/IOC Bills:-

S. NO.	BILL NO.	DATED	AMOUNT	NAME OF THE AGENCY
1	NR2015112313011490	24.09.14	810726	DGS&D
2	NR2015112313011845	29.09.14	810726	DGS&D
3	NR2015112313011424	23.09.14	703407	DGS&D
4	EE/MD-IV/ASM/04/2014-15/596	25.03.14	703407	DGS&D
5	NR2015112313012771	14.10.14	802856	DGS&D
	TOTAL		38,31,122/-	

As per reply submitted by the Division, Inward Claims have been received from DGS&D through PAO XII and payment process shall be made after allocation of budget in RE. The above outstanding amount should be cleared at an early date under intimation to audit.

**(S. USHA)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. X**

*Wrote letter No. F.1/Audit/OA/IAR/PAO-12/1420/9905
dated - 12/11/2018
Signed by HQ*

TAN NO. 1

Subject: Cash Security/Fidelity Bond of Cashier/Store Keeper.

(Reference Audit Memo No. 2)

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

Further as per Rule 275 (3) of GFR 2005 – In case where the said security is furnished in the Form of Cash, the Security Bond should be executed in Form- GFR-30 and, in case where the said security is furnished in form of fidelity bond, the security bond should be in Form-GFR-31. The Division had not furnished Cash Security/Fidelity Bond in respect of Cashier.

Hence, necessary action as per above observations may be taken under intimation to audit.



TAN NO. 2

Subject:- Improper maintenance of Pay Bill Registers.

(Reference Audit Memo No.9)

During the test check of the PBRs maintained by the O/o Executive Engineer (MD-II), I&FC Department, Vikas Bhawan-II, Delhi-110054 for the Audit period 2013-14 to 2015-16 in respect of regular staff, following irregularities have been noticed:-

1. The mandatory page counting certificate is not recorded in the PBR's on the first page which is also required to be countersigned by the DDO concerned.
2. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR not found completely filled in any of the PBR's. Apart from name, other details like pay (Basic + Grade Pay), details of loan /advances/ refunds, installment No., PAN No. etc. were also not found completely filled.
3. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc. Also information about the employees who have been transferred out of the unit have not been recorded in the PBR and if recorded, not signed by the Competent Authority. Copy of LPC is also required to be appended with the respective page in the PBR.
4. Monthly entries of Pay and allowances entered in the PBRs have not been signed by DDO.
5. GAR-18, Abstract of Pay bill is not prepared .
6. Total of each column is also required to be entered on the last line of each page (at the bottom) which help in calculation of Income Tax of the respective year.
7. Several cutting/over-writing made in the PBR which is required to be attested by the DDO concerned.
8. Index is also not maintained in absence of which it is very difficult to locate particulars of incumbent.
9. GPF Advance/Withdrawal entries have been made in lower portion of PBR and have been taken against Salary Column which is irregular. These entries are required to be entered in upper portion of PBR.
10. Pay particulars of Work Charge Staff were entered in Register of Sanctions to Fixed Charge (CPWA58) which is irregular. The entries made in Register are not attested by DDO concerned. PBR should be maintained for work charge staff also in form GAR 17.

Hence, necessary action as per above observations may be taken under intimation to audit.



TAN NO. 3

Sub: Income Tax (Deduction of Income Tax on monthly average basis)

(Reference Audit Memo No.9)

As per Para 3.1 contained in Chapter 3 (Income under the head salary) of TDS on salaries, every employer should deduct income tax at source in monthly instalments on the salaries disbursed by him / her and the final adjustment being made from the last salary payable before the end of the month of Feb & March of that particular financial year.

It is observed from the PBR's maintained by the Office of the The Executive Engineer, Mechanical Division No. 2 I&FC Department that the major portion of the income tax of the employees was deducted in the last quarter / last month of the financial year. For Example in the FY 2015-16, out of total tax liability of Rs.79650/-+Cess, Rs. 68000/-+Cess was deducted upto January-16 and balance Rs 11,650/- were deducted from the month of February-16 in respect of Sh. Mahipal Singh, AE. Similarly, out of total tax liability of Rs.20279/-+Cess, Rs. 11000/-+Cess was deducted upto January-16 and balance Rs 9279/- were deducted from the month of February-16 in respect of Sh. Duli Chand, AE

Hence, necessary action as per above observations may be taken under intimation to audit.



TAN NO. 4

Sub: Discrepancies noticed in POL Registers (Mall Road & Mughal Bund).

(Reference Audit Memo No.15)

During scrutiny of record related to POL Registers (Mall Road & Mughal Bund), following discrepancies have been noticed:-

1. The entries have neither been signed by AE Concerned nor countersigned by Executive Engineer at any stage.
2. Entries have been rectified /modified by applying fluid which is irregular. For this purpose, earlier wrong entry should be strike off and necessary corrections should be made after making dated initial.
3. There is huge variation of fuel between actual balance and balance after dip ranging upto 1500 L at few stages. As per norms of Permissible Stock Variation Evaporation/handling Losses issued by Indian Oil Corporation vide Reference No. DD/CS/Stock dated 22.10.2004 in Motor-Spirit is 0.75% of annual average sales of 0-600 KL and 0.6% on annual average sales of above 600 KL. At the end of year, certificate for Stock Variation as per norms should be recorded and countersigned by the EE concerned. These norms are very old hence, efforts should be taken to obtain revise norms of Stock Variation from Indian Oil Corporation or concerned Ministry.
4. Year-wise summary of fuel received and fuel supplied should be made at the end of financial year and required to be countersigned by HOO.

Hence, necessary action as per above observations may be taken under intimation to audit

Sharma

TAN NO.5

Subject:-Inclusion of Aadhar (Unique Identification) number in Service Book of Government Servants and non verification of Service from concerned PAO.
(Reference Audit Memo No.16)

On perusal of Service Book of staff of The Executive Engineer, Mechanical Division No. 2 I&FC Department, it has been found that entry of Aadhaar Number has not been made in the Service Book of staff (some example cited in table below) as per instructions circulated by the Pr. Secretary (Finance), Finance Department, Govt. of NCT of Delhi vide No.F.3(03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015. It has further been advised that detail of Aadhaar Number of employee in pension papers of the retirees should invariably made so as to enable the Pay & Accounts Office to mention the details of Aadhar number in Pension Payment Orders.

Further, as per rule 32 of CCS (pension) Rules. Verification of service of the government servant should be done on completion of 18 years of qualifying service or 5 years before the date of retirement whichever is earlier and certificate be issued in the prescribed form to the official/teacher concerned. The said certificate has not been found pasted in the Service Book of following teachers/officials after verification of service from the concerned PAO. Some cases are illustrated as under:-

STAFF TO BE RETIRING WITHIN 05 YEARS

S. NO.	NAME OF THE STAFF (S/Sh/Smt.....)	DESIGNATION	DOB	DATE OF RETIREMENT
1	Inder Prakash	Junior Engineer	22.10.1956	31.10.2016
2.	Kishori Lal	Head Clerk	10.03.1957	31.03.2017
3.	Surjeet Kaur	DRS Grade-III	14.05.1957	30.05.2017
4.	Pradeep Joshi	Asstt. Engineer	04.04.1958	30.04.2018
5.	Jai Kanwar Dahiya	Junior Engineer	02.06.1958	30.06.2018
6.	Man Mohan	Peon	10.09.1959	30.09.2019
7.	Mahipal Singh	Asstt. Engineer	12.01.1960	31.01.2020

STAFF WHO HAVE COMPLETED 18 YEARS OF SERVICE

S. NO.	NAME OF THE OFFICER/OFFICIAL (S/Sh/Smt.....)	DESIGNATION	DOB	DOIA
1	Sadhna Ramela	DRS	05.01.62	24.10.89
2.	Rita Vohra	UDC	04.04.69	18.03.93
3.	Jai Prakash	LDC	07.08.68	17.10.86
4.	Satan Bakhla	LDC	05.01.62	18.06.92

[Handwritten signature]

28/c (1)

Further, in few Service Books, it has been observed that recent photographs of individual is not pasted on the first page of Service Book. The same is also required to be attested by HoO concerned. Nomination forms of DCRG, UTEGIS; GPF, Details of family & Home Town Declaration etc. filled by the Government servants duly accepted by HOD/HOO are required to be kept in service books.

All other cases regarding verification of service on completion of 18 years of service in respect of other staff may also be reviewed on the basis of similar lines.

Hence, necessary action as per above observations may be taken under intimation to audit



(S. USHA)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. X

27/c

PART -II
CURRENT AUDIT REPORT
(2016-17 to 2018-19)

PARA No. 01

(Audit Memo No. 01

Dated :05.06.2020)

Subject: - **Heavy outstanding balances under deposits.**

During test check of monthly account of Executive Engineer, Mechanical & Work Shop Division No. II,(I.& F.C.D.),E-Wing, G/F, Vikas Bhawan-II, Delhi for the month of March, 2019, it was observed that an amount of Rs. 34.09 Lakh was lying outstanding under the head "Public Works Deposits" as detailed below:

Classes of deposits	Amount as on 31.03.2019
Civil Deposits - Security Deposits (Part II)	2208578
Civil Deposits - Public Work Deposits (Part III)	998862
Civil Deposits - Other Deposits (Part-V)	201597
Total outstanding as on 31.03.2019	3409037

Heavy accumulation under Part-II of Rs. 22.08 Lakh was indicative of non review of Deposit Register at Divisional Level from time to time. This should now be reviewed and all deposits more than three years old where refund is due be credited to Revenue.

Accumulation of Rs. 9.98 Lakh under Part-III was due to non execution of work against deposits. Details of deposits lying outstanding with the Department, Amount received, amount spend were not made available & thus it could not be verified how long the deposits were outstanding and which Department were involved. Deposit under Part V has accumulated due to withheld amount from contractor's bill on account of non-sanction of EOT cases, testing defects, pending works etc.

Accumulation of Rs. 2.01 Lakh was indicative of the fact that works for which these amounts were withheld had not been completed satisfactorily.

Efforts should be made to adjust the outstanding balances and result thereon may be intimated to audit.

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PARA NO. 02

(Audit Memo No. 04

Dated :08.06.2020)

26/c

Sub:- Recovery of Rs. 34023/--on account of Short deduction of License Fees & Water Charges.

In pursuance of the Public Works Department & Housing, Government of NCT of Delhi Order No.F.4(1)/Misc/PWD&H/A-II/2004/2749-2765dated10-03-2014 and order no. F.4(1)/Misc./PWD &H/A-II/2004/P.F./10039-51 dated16/07/18, the flat rate of License fee and Water Charges for the various types of Government(General Pool) Residential Accommodation have been revised w.e.f. 01-07-2013 and 01-07-2017 respectively. During the test check of Mechanical & Work Shop Division No. II, (I.& F.C.D.), E-Wing, G/F, Vikas Bhawan-II, Delhi Division for the period 2016-19, there is a short deduction of License Fee to the tune of Rs.34023/-. The details of recovery to be made from the officials are given as under:

1) Name of the Official		Sh. Darshan Singh							
Designation		KHALASI							
Qtr Type & Locality Qtr No		Type-II, Flat No.127,Sindhoran Kalan , New Delhi							
Period w.e.f	Licence fee & water Charges								
	Being deducted		Should have been deducted		Short deducted		Balance to be recovered		
	Licence fee	Water charges	Licence fee	Water charges	Licence fee	Water charges	Licence fee	Water charges	
07/13 to	205	196	245	196	40	0	48months	0	1920
06/17	205	196	310	196	105	0	@ 40/-	0	3780
07/17 to06/20							36 months@ 105/-		
Total--A									5700
1) Name of the Official		Sh. Bishan Singh Negi							
Designation		KHALASI							
Qtr Type & Locality Qtr No		Type-II, Flat No.1187,Gulabi Bagh , New Delhi							
Period w.e.f	Licence fee & water Charges								
	Being deducted		Should have been deducted		Short deducted		Balance to be recovered		
	Licence fee	Water charges	Licence fee	Water charges	Licence fee	Water charge	Licence fee	Water charges	

08/14 to 09/10	--	157	--	196	--	39	--	71mont h@39/-	2769
07/13 to 07/14	115		135		20		13months @ 20/-=260/-	--	Rs.7170 – Rs.2040 (already recovered) =5130/-
08/14 to 09/15	115		245		130		14months@13 0/-=1820/-		
10/15to 06/17	135		245		110		21months@11 0/-=2310/-		
07/17 to 10/17	135		310		175		04months@17 5=700/-		
11/17 to06/20	245		310		65		32months@65 /-=2080/-		
Total---B									7899/-

1) Name of the Official		Sh. Jaswant Singh							
Designation		MATE							
Qtr Type & Locality Qtr No		Type-II, Flat No.1404,Gulabi Bagh, Delhi							
Period w.e.f	Licence fee & water Charges								
	Being deducted		Should have been deducted		Short deducted		Balance to be recovered		
	Licence fee	Water charges	Licence fee	Water charges	Licence fee	Water charges	Licence fee	Water charges	
07/17 to06/20	245	196	310	196	65	0	36months @ 65/-	0	2340
Total---C									2340

1) Name of the Official		Sh. Laxman Singh	
Designation		Khalasi	
Qtr Type & Locality Qtr No		Type-II, Flat No.112, Karkardooma, Delhi	

	Being deducted		Should have been deducted		Short deducted		Balance to be recovered		
	Licence fee	Water charges	Licence fee	Water charges	Licence fee	Water charges	Licence fee	Water charges	Amount in Rs.
07/12 to 06/20	--	157	--	196	--	39	--	96 Months @39/-	3744
07/12 to 06/13	115	--	205	--	90	--	12months @ 90/-	--	1080/-
	115	--	245	--	130	--	48months @130/-	--	6240/-
07/13 to 06/17	115	--	310	--	195	--	36months @195/-	--	7020/-
07/17									
Total---D									18084/-

24/c

The Executive Engineer may recover the amount of **Rs.34,023/-**(A+B+C+D) from the above official after due verification of facts and figures under intimation to audit. All other similar cases may also be reviewed on the basis of above observations.

23/c

PARA-03

(Audit Memo. No. 05

Dated: 09.06.2020)

Sub:- Huge pendency of fuel bills: Non -Recovery of Rs.2,39,52,033/-.

The Division maintains two fuel stations at Mall Road and Shanti Van who supply fuel(Petrol/Diesel) to vehicles of Delhi Govt. The Division raises debit invoices against fuel supplies to different department of Govt. of NCT of Delhi which are supposed to clear in a month's time. As per records recoverable dues amounting to Rs.2,39,52,033/-were pending against various departments.(List attached-Annexure-A)

The same observation has been made in the previous audit vide para no.1(Ref. Memo No. 6,14 dated 28.04.11, 06.05.11) amounting to Rs.125.66Lakhs and para no.3(Ref Audit memo no.12 dated 06.10.2016) amounting to Rs.4,04,16,022/-.

Though efforts were made by the divisional authorities to recover the pending dues but they were not successful. The matter may be taken up with the higher authorities of respective organizations to reduce or at least minimize these huge outstanding amounts under intimation to audit.

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ANNEXURE (A)

22/c

PENDING BILL AMOUNTS (SUMMARY)

AS ON Tuesday, June 9, 2020

DEPARTMENT	BALANCE (Rs.)
A01 - Archeology Department	2,298
A02 - Archives Delhi	19,311
A03 - Audit - Directorate	18,930
A04 - Assistant Soil Chemist	9,441
A05 - A.D.M (Panchayat) C/O CD-VII (MID)	87,793
A06 - Aruna Asaf Ali Govt.Hospital	181,098
A08 - Administrative Reforms Department	45,247
A09 - Ambedkar Institute of Technaology	14,130
A11 - Art, Culture & Language Department	2,043
B03 - B.D.O. North-East (Shahdara)	26,910
B05 - Board of Technical Education	3
C01 - Chief Electrol Office	105,379
C02 - Commissioner Food Supply & Consumer Affair	71,768
C03 - College of Art	14,665
C05 - Chief Secratory (GAD Office)	1,870,430
D01 - Delhi Jal Board (Wazirabad)	159,174
D03 - Delhi College of Engineering	30,610
D04 - Delhi State Election Commission	41,224
D05 - Deputy Director Animal Husbandary	3
D06 - Deputy Director Horticulture	18,834
D07 - Development	238
D09 - Divisional Coomissioner	834,855
D10 - Deputy Commissioner Office (North)	89,150
D11 - Deputy Commissioner Office (Central)	751,870
D12 - Deputy Commissioner (New Delhi)	105,351
D13 - Deputy Commissioner (West)	282,714
D14 - Deputy Commissioner (North East)	3
D15 - Deputy Commissioner (East)	212,071
D16 - Deputy Commissioner (North West)	100,012
D17 - Deputy Commissioner (South)	309,643
D18 - Deputy Commissioner (South West)	212,851

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21/c

PENDING BILL AMOUNTS (SUMMARY)

AS ON Tuesday, June 9, 2020

DEPARTMENT	BALANCE (Rs.)
D20 - Deputy Conservator of Forest	386,903
D21 - Deputy Conservator of Forest (East)	223,616
D22 - Deputy Conservator of Forest (West)	166,125
D23 - Deputy Conservator of Forest (South)	85,936
D24 - Deputy Conservator of Forest (Wild Life)	583,542
D25 - Delhi State Aids control Society	3
D26 - Delhi Pollution Control Committee	1,137
D28 - Delhi Kalyan Samiti	30,687
D32 - Deputy Registrar Co-operative Societies	9,034
D33 - D.C.O. Census	1,348
D34 - Directorate of Employment (H.Q.)	69,463
D35 - Directorate of Employment (V.G./E.M.I.)	81,869
D36 - Directorate of Family Welfare	142,677
D38 - D.S.P.C.A.	300
D39 - Delhi Agriculture Marketing	30,675
D40 - D.S.J TISHAZARI COURT	9,044
D42 - D.S.J PATIALA HOUSE	1,075
D43 - Dte. of Training & Technical Education	14,088
D44 - District Election Office (East)	385,399
D45 - District Election Office(North)	169,362
D46 - DISTRICT ELECTION OFFICE (CENTRAL)	414,234
D47 - DISTRICT ELECTION OFFICE (NORTH WEST)	18,773
D48 - DISTRICT ELECTION OFFICE (SOUTH)	294,045
D49 - DISTRICT ELECTION OFFICE (NEW DELHI)	949,789
D50 - DISTRICT ELECTION OFFICE (SOUTH WEST)	280,961
D53 - DELHI MINORITY COMMISSION	645,208
D54 - Delhi Election Office (WEST)	43,666
D56 - DEPARTMENT OF POWER	46,934
D57 - DELHI JUDICIAL ACADEMY	7,731
D58 - DEPARTMENT OF POWER(GNCTD) P G CELL	91,733
D60 - DEPARTMENT OF HEALTH & FAMILY WELFARE	3,996

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20/12

PENDING BILL AMOUNTS (SUMMARY)

AS ON Tuesday, June 9, 2020

DEPARTMENT	BALANCE (Rs.)
D61 - Deputy Conservator of Forest (North)	126,275
D62 - DEPARTMENT OF WOEMN&CHILD DEVELOPMENT	83,825
D63 - Delhi Jal Board (HAIDERPUR-I)	99,562
D64 - DELHI JAL BOARD	23,639
D65 - Delhi Jal Board (BP)	12,616
D66 - Delhi Commission for Safai Karamchari	3,846
D68 - DELHI DESPUTES RESOLUTION SOCIETY(REGD.)	20
D70 - DELHI PARKS & GARDENS SOCIETY	3
D71 - DELHI JAL BOARD(STP RITHALA)	78,758
D73 - Delhi Transport Infrastructure Development Corp.	3,052
D74 - DELHI JUDICAL ACADEMEY (KKD COURT COMPLEX)	3,036
D75 - Delhi Jal Board (Lajpat Nagar)	163,298
D76 - DJB (S.V)	17,937
D78 - Director of Local Bodies	182,235
D80 - Deputy Commissioner (South East)	89,693
D82 - Delhi Agricultural Marketing Board (DAMB)	23,139
D83 - Delhi State RNTCP Delhi State Health Mission	22,873
D84 - Delhi Dialogue Commission	18,967
D85 - Delhi Jal Board S.T.P OKHLA	55,266
D86 - Delhi Jal Board (Dy.Director Hort. North)	29,620
E01 - Enviroment Department	6,391
E02 - Education (Higher)	100
E03 - Education (Head Quarter)	2,714
E07 - Education - Deputy Director (NORTH EAST)	23,083
E10 - Education - Deputy Director (NORTH WEST - B)	17,493
E15 - Education - Deputy Director (SOUTH)	91,210
E16 - Education - Deputy Director (CENTRAL & NEW DELHI)	43,029
E18 - Education - Deputy Director (TEXT BOOK)	17,011
E20 - Education (Vocational)	63,666
E21 - Excise, Entt. & Luxuary Tax Department	101,396
E22 - Energy Efficency & Renewable Energy (Enviroment)	25,052

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PENDING BILL AMOUNTS (SUMMARY)

AS ON Tuesday, June 9, 2020

DEPARTMENT	BALANCE (Rs.)
F01 - Forensic Science Laboratory	1,276
F02 - Flood Control Department (C.D. - I)	122,591
F03 - Flood Control Department (C.D. - II)	357,566
F04 - Flood Control Department (C.D. - III)	93,153
F05 - Flood Control Department (C.D. - IV)	1,856,155
F06 - Flood Control Department (C.D. - V)	400,414
F07 - Flood Control Department (C.D. - VI)	540,112
F08 - Flood Control Department (C.D. - VII MID)	115,205
F09 - Flood Control Department (C.D.-VIII KEIS)	230,724
F10 - Flood Control Department (C.D. - IX)	456,124
F11 - Flood Control Department (C.D. - X)	80,106
F12 - Flood Control Department (C.D. - XI)	116,960
F13 - Flood Control Department (C.D. - XII)	596,976
F14 - Flood Control Department (C.D. - XIII)	145,009
F15 - Flood Control Department (C.D. - XIV)	308,066
F18 - Flood Control Department (M.D. - III)	229,972
F20 - Flood Control Department (M.D.-IV)	264,935
G01 - Guru Gobind Singh Inderaparth University	245,929
G03 - G. B. Pant Hospital	487,317
G04 - Gurdwara Election	30
G05 - G.B. Pant Engineering College	1
G06 - GURU TEG BAHADUR HOSPITAL	139,181
G07 - Guru Nanak Eye Centre	3,045
H02 - HEALTH & FAMILY WELFARE	58,226
I01 - Indian System of Medicine & Homoeopathy	123,156
I02 - I.S.M. (A/U)	24,987
I04 - INFORMATIONTECHNOLOGY	126,042
I05 - Indira Gandhi Delhi Technical University For Women	4,363
J01 - Joint Director Agriculture	43,603
L01 - Legislative Assembly Secretariat	36,133
L02 - Labour Department	110,827

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PENDING BILL AMOUNTS (SUMMARY)

AS ON Tuesday, June 9, 2020

DEPARTMENT	BALANCE (Rs.)
L03 - Land & Building Department	29,891
L05 - L.G. House	65,863
L06 - Lokayukta Office	13,248
M04 - M.F.O. Department	9,795
N01 - N.C.C. Delhi (H.Q.)	1,967
N02 - N.C.C. (1 Delhi Armed)	2,071
N03 - N.C.C. (1 Delhi Naval)	30,733
N04 - N.C.C. (5 Delhi BN)	1,540
N05 - N.C.C. 1 Delhi (Girls)	36,172
N06 - N.C.C. 2 Delhi (Girls)	27,418
N07 - NCC 6 DELHI BN	41,865
N08 - NCC 2 Delhi(G) Air Sqn.	55,215
N09 - NCC Gp HQ Delhi 'B'	19,558
P01 - Proscution Directorate	5,511
P02 - Principal Accounts Office	97,429
P04 - Planning Department	2,278
P05 - P.W.D. (College of Engineering)	39,770
P06 - P.W.D. - XIX	8,848
P08 - PWD - XIII	63,826
P09 - Prohibition	58,276
P11 - P.O. (I.A.D.P.)	13,888
P14 - PWD M-221	225,757
R01 - Registrar Cooperative Societies (R.C.S.)	48,420
R03 - Rural Development (R.D.)	27,884
R04 - Rehabilitation Services	29,046
S02 - Deapartment of Trade & Taxes	165,977
S04 - Social Welfare Department	1,419,948
S06 - SINDHI ACADEMY	27,121
S07 - SAMAJIK SUVIDHA SANGAM MISSON COVERGENCE	12,673
S08 - STATE CONUSMER DISPUTES REDRESSAL COMMISSION	111,342
S09 - SOCIAL WELFARE DEPARTMENT	27,288



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PENDING BILL AMOUNTS (SUMMARY)

AS ON Tuesday, June 9, 2020

DEPARTMENT	BALANCE (Rs.)
S10 - SOCIAL WELFARE DEPARTMENT	25,821
T01 - Transport Department	209,184
T02 - Tourism Department (T)	36,520
T03 - TRANSPORT (ISBT)	105,920
T04 - THE DISTRICT MAGISTRATE (SHAHDARA)	12,075
U01 - URBAN DEVELOPMENT DEPARTMENT	615,597
V01 - Vigilance Department	274,219
W01 - WTS.& MEASURE	124,913
W02 - Warden (Fisheries Unit)	4,572
Total	23,952,033

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16/c

PARA-4
(Audit Memo. No. 09 Dated: 10.06.2020)

Subject :- Recovery of Rs. 9165/- towards Income Tax

During the test audit of income tax calculation sheet for the Audit period, it has been observed that the division has not added Earned Leave encashment in the Gross Salary of concerned officials. Accordingly; the revised income tax calculation has been done by the audit which is enclosed herewith. As such the recovery may be made from the following incumbents.

(1) Revised Income Tax calculation for FY 2016-17 (AY 2017-2018) is as under:-

Smt. Surjeet Kaur, DRS-II

(Amount in Rs.)

Particulars	As per Form – 16	Correct Calculation
Gross Income	1039597	1064111*
Less Rebate on Tpt	(-)19200	(-)19200
Less rebate on HRA under Sec 10	(-)51713	(-)51713
Balance after rebate under Sec. 10	968684	993198
Deduction admissible on saving under 80C	(-)150000	(-)150000
Total taxable Income rounded to 10 th	818680	843198
Tax on total income	88736	93640
E. Cess @ 3%	2662	2809
Net tax payable	91398	96449
Tax Deducted at Source	91398	91398
Short Recovery	0	5051

*Salary:-

Earned leave encashment amounting to Rs.24514/-not included in Gross salary.

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2. Shri Kishori Lal, Grade-II, Head Clerk, FY 2016-17 (AY 2018-19)

(Amount in Rs.)

Particulars	As per Form – 16	Correct Calculation
Gross Income	746398	763568*
Less Tpt	(-)19200	(-)19200
Balance after rebate under Sec. 10	727198	744368
Deduction admissible on saving under 80C	(-)150000	(-)150000
Less Medical Insurance under Sec.80.D	(-)2700	(-)2700
Total taxable Income rounded to 10 th	574500	591668
Tax on total income	39900	43334
E. Cess @ 3%	1197	1300
Net tax payable	41097	44634
Tax Deducted at Source	41097	41097
Short Recovery	0	3537

***Salary:-**

Earned leave encashment amounting to Rs.17170/-not included in Gross salary.

3. Shri Om Prakash, Kh. Chowkidar, FY 2018-19 (AY 2019-20)

(Amount in Rs.)

Particulars	As per Form – 16	Correct Calculation
Gross Income	543781	554899*
Less standard deduction	(-)40000	(-)40000
Balance after rebate	503781	514899
Deduction admissible on saving under 80C	(-)150000	(-)150000
Less Medical Insurance under Sec.80.D	(-)3000	(-)3000
Total taxable Income rounded to 10 th	350780	361900
Tax on total income	5040	5595
E. Cess @ 4%	202	224
Net tax payable	5242	5819
Tax Deducted at Source	5242	5242
Short Recovery	0	577

***Salary:-**

Earned leave encashment amounting to Rs.11118/-not included in Gross salary.

The Executive Engineer/DOD may be recovered the amount of Rs. 9165/- from the above officials after due verification of facts and figures under intimation to audit. All other similar cases may also be reviewed on the basis of above observation.

14/c

RA NO. 05

Audit Memo 10 Dated: 12.06.2020)

Subject:- Recovery of GST amounting to Rs.15847/-

Section 51 of the CGST Act 2017 provides for deduction of tax by the Government Agencies (Deductor) or any other person to be notified in this regard, from the payment made or credited to the supplier (Deductee) of taxable goods or services or both, where the total value of such supply, under a contract, exceeds two lakh and fifty thousand rupees. The amount deducted as tax under this section shall be paid to the Government by deductor within ten days after the end of the month in which such deduction is made alongwith a return in FORM GSTR-7 giving the details of deductions and deductees. Further, the deductor has to issue a certificate to the deductee mentioning therein the contract value, rate of deduction, amount deducted etc. vide circular No.65/39/2018-DOR dated the 14th September, 2018 and the same order has been endorsed by Additional Commissioner, GST (State Tax), Department of Trade and Taxes, Vyapar Bhawan, Govt. of NCT of Delhi vide their letter No.F.3(201)/Policy-GST/2018/754 dated 28.09.2018. DDO are required to deduct tax at the rate of 1% for CGST and 1% for SGST (2% in case of IGST) at the time of payment to the supplier where the contract value exceeds 2.5 lakh. The amount deducted should be paid by 10th of the month succeeding in which deduction was made. DDO should also issue the certificate within five days from the date of deposit into government exchequer. The provision of TDS on GST are applicable from 01.10.2018 (Notification No.50/2018-Central Tax dtd.13.09.2018).

During the test check of voucher file , it has been observed that the division has not deducted TDS on GST at the rate on payment made to the supplier of taxable goods or services where the contract value exceeds 2.5 lakh which results recovery of Rs 15847/- Details as under:-

S. No	C.V.No. No.& Date	Vendor Name	Bill Amount (in Rs.)	Amt. to be recovered SGST @1% + CGST @1%
1.	CV-43/ 28.12.2018	M/s.Devine Security Services GSTIN: 07AAHFD3766DH1ZB	57267.55	1145
2.	CV-08/ 07.01.2019	M/s. Active Group Security Services GSTIN: 07AAHFD3766H1ZB	131880	2638

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3.	CV09/ 07.01.2019	M/s.Devine Security Services GSTIN: 07AAHFD3766H1ZB	51776.14	1036
4.	CV39/ 27.01.2019	M/s Sterling Sales & Services(GSTIN not provided)	201200	4024
5.	CV01/ 04.02.2019	M/s.Devine Security Services GSTIN: 07AAHFD3766H1ZB	61190	1224
6.	CV27/ 19.03.2019	M/s.Devine Security Services GSTIN: 07AAHFD3766H1ZB	61190	1224
7.	CV-53 28.03.2019	M/s. Active Group Security Services GSTIN: 07AAHFD3766H1ZB	155618	3112
8.	CV-54 28.03.2019	M/s.Devine Security Services GSTIN: 07AAHFD3766H1ZB	72195	1444
Total			792316.69	15847

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The Executive Engineer/DDO may be recovered the amount of Rs.15847/- from vendors and be deposited into Government Account under intimation to audit. Other similar cases may also be reviewed under intimation to audit.

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1 RA NO.06

(Audit Memo. No.11 Dated: 12.06.2020)

Sub.: Unauthorized payment towards the maintenance of the Vehicle No. DL-6CJ 9363 Gypsy.

During the test check of repair & maintenance bills, it has been noticed that the vehicle is getting repaired by the MD-II but the guidelines/instructions issued by Delhi Government for running and maintenance of vehicles are not being observed.

As per the procedure the government vehicle are first to send to Technical Officer of Transport Department, GNCT of Delhi who will inspect the vehicle and on the basis of inspection he will recommend the work in the vehicle. Then the vehicles are sent to the authorized workshop of Delhi Govt. for repair & maintenance /service etc. as recommended by the T.O. after getting the work at vehicle, it is sent to the TO again with the copy of the bill so that he can inspect the vehicle. Then on the basis of the inspection TO will verify the bill of the workshop. If the work was not as per his recommendation then he can even reduce the bill amount or send the vehicle again to workshop for getting the work again.

The above procedure is not being followed in this division. The vehicles are not being sent to the TO nor the work of repair/services etc is being taken from authorized workshop.

Further, as per instructions circulated by Delhi Government HOD has been vested full powers for the repairs, whereas HOO has been authorized repairs up to Rs.15000/- per annum per Light Motor Vehicle. From the relevant vouchers of above vehicles it has been noticed that an amount of Rs.48602/- was incurred on the repair of vehicle No.DL-6CJ-9363 Gypsy during the audit period. As per instructions on the subject the expenditure beyond Rs. 15000/- should have been got sanctioned from the HOD of the concerned unit but the HOO did not bother to send the repair proposal and bills to HOD and all the bills were passed by himself which was against the instructions/guidelines issued by Delhi Government. A statement showing the work done is given here with for ready reference:-

Bill No. & Date	Vehicle No.	Name of Work/Part	Amount	Name of the Workshop
2018-19				
11/ 10-12-2018	DL-6CJ-9363 Gypsy	Clutch Plate, Preshore plate, Clutch Bearing, Battery Terminal(1), Moumting (2)	4930	M/s K.C. Motor Works,34- A,Parda Bagh, Near Kotwali, Darya ganj, New Delhi-02
11/14.12.2018	DL-6CJ-9363 Gypsy	Washing & Greecing, Gear Box opening Fitting	1850	Do-

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1/19-12-2018	DL-6CJ-9363 Gypsy	Amaron 42B20L	3300	Bawa Battery, CWE-579, Sanjay Gandhi Transport Nagar, Delhi-42
2/29-12-2018	DL-6CJ-9363 Gypsy	Bumper Konej, Nut Bolts, Door Glass Machine-1, Dissi Lock, Coolet, Oil Filter, Air Filter, etc.	4680	Om Sai Motor Work, 26, Parda Bagh, New Darya ganj Road, New Delhi-02
Total			14760	
2017-18				
16.09.2017(As per History Register)	DL-6CJ-9363 Gypsy	Clutch set, Clutch wire, Right side mirror, Labour charges	4150	M/s K.C. Motor Works, 34- A, Parda Bagh, Near Kotwali, Darya ganj, New Delhi-02
09/09.01.2018	DL-6CJ-9363 Gypsy	Rear Brake system, overhauling, Providing & replacement of spark plug, wiper blade, engine mounting pad	13865	M.D. Motor works, 27A, Parda Bagh, New Darya ganj Road, New Delhi-02
Total			18015	
2016-17				
03/03-03-2017	DL-6CJ-9363 Gypsy	Procurement of tyre with tube	14027	J K Tyre & Industries Ltd. 2E/4, Jhandewalan, New Delhi
02/14.02.2017	DL-6CJ-9363 Gypsy	Rear Kamany Busch Kit, Rear Kamaney Patta- 2, Rear Kamaney labour	1800	M/s K.C. Motor Works, 34- A, Parda Bagh, Near Kotwali, Darya ganj, New Delhi-02
Total			15827	

All the expenditure incurred on the repairs of vehicles beyond Rs. 15000/- during the audit period 2016-2019 may be got regularized under the orders of competent authority under intimation to audit. The same observation has been pointed out for the vehicle no. DL2CV 3091 vide para no.04 (2009-10) (Ref. Memo no.12dt.05.05.11). Similar cases may also be reviewed on the basis of above audit observations.

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PARA NO.07

(Audit Memo No. 14 Dated: 15.06.2020)

Sub.: Irregular Contingent Expenditure made by the Division and charged to work .

As per Finance (Infrastructure) Department, GNCT of Delhi's order No.F1(9)/2015-16/Fin.EXP.4/Infra/6277-6416 dated 22.12.2015 'the provision of contingencies is meant for unforeseeable and unidentifiable items which cannot be included/anticipated while preparing estimates for the work/project and personal claims on any account including conveyance, office contingencies etc. shall not be charged on works.

On the scrutiny of the record provided by the division, it is observed that during 2016-2019, the expenditure has been incurred through Hand receipts, Permanent Imprest and bills in r/o office stationery of division, photocopy charges, Personal Claims, conveyance charges etc. which details as under :-

S. No.	CV No. and date	Item	Name of work	Firm M/S.	Amount (in Rs.)
1.	1/31.12.2016	Mobile	Repair & Maintenance of 2711 Non-plan	Airtel	1000
2.	2/04.01.2017	Computer paper, ribbon	Repair & Maintenance of 2711 Non-plan	R.K. Enterprises	1950
3.	3/11.01.2017	Pen, glass, pencil, duster tray	Repair & Maintenance of 2711 Non-plan	Batra & Company	1989
4.	1/14.02.2017	Hire charges of Computer system, intel care i3GHZ,DVD Rw, keyboard	Repair & Maintenance of 2711 Non-plan	ALLY INFOTECH	2750
5.	2/14.02.2017	Rear Kamaney BushKit, Rear Kamaney Patta-2, Rear kamaney labor	Repair & Maintenance of 2711 Non-plan	K.C. MOTOR WORKS	1800
	3/17.02.2017	HP P1007 Printer Cartrirdge Refilling,DC Blade of Hp Printer Cartridge	Repair & Maintenance of 2711 Non-plan	S.D. INFOTECH	400

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7.	10/12.07.2017	Computer work for petrol/diesel supply records	2075, Non-plan	Amit Mathur, Bengali Colony, Burari	8000
8.	1/28.12.2017	Photostat paper, PWD form	Repair & Maintenance of 2711 Non-plan	Batra Sales Corporation	1990
9.	2/28.12.2017	Pen Drive	Repair & Maintenance of 2711 Non-plan	S.D. INFOTECH	1050
10.	3/29.12.2017	Challan Form, Dustbin, Note sheet	Repair & Maintenance of 2711 Non-plan	Batra Sales Corporation	1918
11.	3/07.02.2017	Stationery	Repair & Maintenance of 2711 Non-plan	Kendriya Bhandar	7194
12..	1/29.03.2017	Stationery	Repair & Maintenance of 2711 Non-plan	Batra Sales Corporation	1932
13.	2/30.03.2017	Log Book Register	Repair & Maintenance of 2711 Non-plan	Hari Om Stationer	1800
14.	3/29.03.2017	Stationery	Repair & Maintenance of 2711 Non-plan	Batra Sales Corporation	1266
15.	1/07/12/2017	Pen drive	Repair & Maintenance of 2711 Non-plan	S.D. INFOTECH	1650
16.	2/08.12.2017	Conveyance	Repair & Maintenance of 2711 Non-plan	Sh. Man Mohan peon	500
17.	3/11.12.2017	Repairing of HP Laserprinter	Repair & Maintenance of 2711 Non-plan	S.D. INFOTECH	1950
18.	4/12.12.2017	Repairing of Rack	Repair & Maintenance of 2711	GArib Singh, Key maker	700

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			Non-plan		
19.	5/12.12.2017	Office Stationery	Repair & Maintenance of 2711 Non-plan	Universal Book Trader	162
20.	1/26.03.2018	Computer Hire charges	Repair & Maintenance of 2711 Non-plan	ALLY INFOTECH	2750
21.	2/27.03.2018	Repairing of Almirah	Repair & Maintenance of 2711 Non-plan	GArib Singh, Key maker	300
22.	3/28.03.2018	Office Stationery	Repair & Maintenance of 2711 Non-plan	Batra Sales Corporation	1915
23.	1/13.02.2018	Mambrance, SU, Inline, CAndle	2075 Revenue	Amit Enterprises	3268
24.	2/05.03.2018	Sweeping work	2075 Revenue	Sh. Bijli Ram	1000
25.	1.03.2018	Brief case (i)	Repair & Maintenance of 2711 Non-plan	V.I.P. Bag Centre	4744
26.	01/08.03.2018	Computer paper, ribbon, Photostat paper, Calculator	2075 Revenue	Batra Sales Corporation	4415
27.	01/21/03/2018	Office Stationery	Repair & Maintenance of 2711 Non-plan	Batra Sales Corporation	1957
28.	02/23.03.2018	Repair of photocopy machine	Repair & Maintenance of 2711 Non-plan	Printec Solutions	1050
29.	3/23.03.2018	Stationery	Repair & Maintenance of 2711 Non-plan	Batra Sales Corporation	1973
30	1/28.03.2018	Stationery	Repair & Maintenance of 2711 Non-plan	Batra Sales Corporation	1815

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31.	2/28.03.2018	Plate & fitting	Repair & Maintenance of 2711 Non-plan	Sh. Vijender Singh, A-4/147, New kondali, Mayur Vihar, Delhi	1127
32.	03/28.03.2018	Stationery	Repair & Maintenance of 2711 Non-plan	Batra Sales Corporation	1984
33.	27/24.12.2018	AMC for the software of petrol pumps	2075 Revenue	Sujan Technologies	14806
34.	01/25.01.2019	Repair of Laser Printer	Repair & Maintenance of 2711 Non-plan	S.D. INFOTECH	1000
35.	02/01.02.2019	Drum, Blade, Service,, part	Repair & Maintenance of 2711 Non-plan	A.K. Printer Solutions	1975
36.	01/16.03.2019	Stationery	Repair & Maintenance of 2711 Non-plan	Batra & Company	1947
37.	02/16.03.2019	Stationery	Repair & Maintenance of 2711 Non-plan	R.K. Enterprises	1075
38.	03/18.03.2019	Stationery	Repair & Maintenance of 2711 Non-plan	Batra & Company	1949
39.	01/27.03.2019	Printing & Binding of cheque Book register	2075 Revenue	Printrac India, Sudarshan Park, New Moti Nagar	2912
TOTAL					93963

The expenditure incurred Rs.93963/- during the period 2016-19 has been charged to work which is irregular, the division may regularize expenditure from the Finance Department and other similar cases may be reviewed accordingly under intimation to audit

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PARA NO.08

(Audit Memo No. 13 Dated :12.06.2020)

Subject: -Non-production of records

Following records may be produced for scrutiny of Audit:

1. LTC/ Tuition Fee Register of Works Charged /Regular staff
2. Purchase files
3. Contingent Register
4. AMC Files
5. TR -5 Stock Register

2009-10

1. Property/Machinery Stock Registers
2. Dismantle/Unserviceable register
3. Records pertaining to court cases/Arbitration cases
4. Liveries Register

The above mentioned record may please be traced and shown to next audit for scrutiny.


(DEEPAK KR. SHARMA)
IAO, PARTY NO.24

Subject :- Improper maintenance of Pay Bill Registers.

During the test check of the PBRs maintained by the Executive Engineer, Mechanical & Work Shop Division No. II, (I.& F.C.D.), E-Wing, G/F, Vikas Bhawan-II, Delhi for the Audit period 2016-2019 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, other details like pay (Basic + Grade Pay), details of loan /advances/ refunds, installment No., PAN No. etc. were also not found completely filled.
2. The mandatory page counting certificate is not recorded in the PBR's on the first page which is also required to be countersigned by the DDO concerned.
3. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc. Also information about the employees who have been transferred out of the unit have not been recorded in the PBR and if recorded, not signed by the Competent Authority. Copy of LPC is also required to be appended with the respective page in the PBR.
4. Each entry in the PBR should be signed by the DDO which has not been done.
5. GAR-18, Abstract of pay bill is not prepared.
6. 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.
7. Cutting / Overwriting is strictly prohibited in the official record but it has been found to the contrary.
8. Index is also not maintained in absence of which it is very difficult to locate particulars of incumbent.

The Executive Engineer may take immediate steps to remove the above discrepancies under intimation to audit.

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TAN NO.02

(Audit Memo. No.8 Dated: 10.06.2020)

Subject: Improper maintenance of S/Books:

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

(1) Re-attestation of Bio-data:

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

(2) Home Town

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

(3) GPF No. not recorded: GPF No. has not been recorded in several cases.

(4) Signature of Govt. servant at the time of annual increment

At the time of grant of annual increment, the signature of Govt. servant at column no. 8 is required to be taken. But it is not been recorded in the service book.

(5) Verification and communication of qualifying service after 18 years of service or 5 years before retirement:

Further, as per rule 32 of CCS (pension) Rules, verification of service of the government servant should be done on completion of 18 years of qualifying service or 5 years before the date of retirement whichever is earlier and a certificate be issued in the prescribed form no. 24 to the official concerned. The said certificate has not been found pasted in the Service Book of following employees/officials after verification of service from the concerned PAO. Some cases are illustrated as under:-

Details of Staff whose retirement is within 5 years and completed 18 years of service

S. No.	Name & Design. Of the officer (Sh/Smt.....)	DOB	Date of Appointment	Date of Retirement
1.	Uma Shankar Manjhi, Mate	10.08.1960	12.02.1980	31.08.2020
2.	Jashwant Singh, Mate	15.09.1960	20.06.1980	30.09.2020
3.	Rajinder Singh, Mate	01.12.1960	23.06.1980	31.12.2020

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4.	Rajesh Kr. Pundhir, W/c pump	03.02.1961	01.06.1989	28.02.2021
5.	Ram Kumar, Beldar	20.03.1963	01.06.1989	31.03.2023
6.	Ashok Kumar, Beldar	04.05.1963	01.06.1989	31.05.2023
7.	Surender Kumar, Khalasi	22.06.1963	01.06.1989	30.06.2023
8.	Darshan Singh Bisht, Khalasi	21.07.1963	01.06.1989	31.07.2023
9.	Laxman Singh, Beldar	06.12.1963	01.06.1989	31.12.2023
10.	Bir Singh, Khalasi	31.12.1963	17.12.1993	31.12.2023
11.	Jagat Singh Sharma, Beldar	20.01.1964	01.06.1989	31.01.2024
12.	Bishan Singh Negi, Khalasi	09.04.1964	01.06.1989	30.04.2024
13.	Sohan Vir Singh, Khalasi	05.07.1964	01.06.1989	31.07.2024
14.	Ishwar Singh, Beldar	04.02.1965	01.06.1989	28.02.2025
15.	Chabbi Lal, Khalasi	06.06.1965	01.06.1989	30.06.2025
16.	Devendra Singh, T.K.	01.01.1966	01.06.1989	31.12.2025

The Executive Engineer may take immediate steps to remove the above discrepancies under intimation to audit.

Sub: Improper maintenance of Cash Book.

During the test check of Cash Book in r/o the division, the following irregularities have been noticed:-

1. **Improper Physical Verification Certificate:-** The Certificate of Physical Verification and Summary of undisbursed amount given in the Cash Book during the audit period is improper. The Certificate of Physical Verification of Cash will normally be in the following form: "Certified that Cash amounting to Rs. _____ (Rupees _____ only) has been physically verified and found correct as per the balances recorded in the Cash book.
2. **No independent checking:-** The totals are required to be checked by a person other than the writer of the Cash Book.
3. **No surprise check conducted:-** Surprise Physical Verification of cash is required to be conducted at periodical intervals by the DDO as per Rule 13(iii) of CGA(R&P) Rules, 1983 but has been found to the contrary. Elucidate reasons.
4. **Cuttings / Over writings :-** Numerous cuttings/overwriting were found without proper attestation by the DDO which is highly irregular and chances of embezzlement of Govt. money in such cases cannot be ruled out e.g. page no.69 dt 09.07.2018
5. **Non-Production of Stock Register of GAR-6:-** The stock register of GAR-6 (erstwhile TR-V) has not been produced to audit. Non production of the aforesaid record show that earlier the record was not being maintained at all or the production of the same has been purposely avoided. Further, in the absence of such vital records, the authenticity of GAR-6 Receipt books used could not be audited and needs explanations
6. As per Receipts & Payment Rules 1983, " All money received by or tendered to Government officers on account of revenues of receipts or dues of the Government shall, without undue delay, be paid in full into the accredited bank or inclusion in Government Account".

1) The amounts received in maximum cases by this Division was remitted into bank after a long duration, some of the instances are mentioned as under:


S.No.	TR No.	Dt. Of receipt	Amount	Dt. Of deposit into the bank as per cash book	Delay in deposition
1.	69	09.03.2017	15000	18.03.2017	09 days

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2	70	07.04.2017	27000	12.04.2017	05 days
3	71	08.11.2017	30000	21.11.2017	13 days
4.	77	20.06.2018	120000	28.06.2018	08 days
5.	81	22.09.2018	30000	26.09.2018	18 days
6.	83	25.10.2018	30000	02.11.2018	20 days
7.	85	11.01.2019	50	07.02.2019	27 days
8.	87	16.03.2019	30000	05.04.2019	20 days
9.	88	16.03.2019	30000	06.04.2019	21 days

Non-submission of Govt. revenue in Govt. Treasury within prescribed time schedule. Further non-deposit of govt. money timely into govt. treasury leads to suspicions of misuse of govt. money.

The Executive Engineer may take immediate steps to remove the above discrepancies under intimation to audit.


(DEEPAK KR. SHARMA)
IAO, PARTY NO.24