

GOVT. OF NCT OF DELHI
DIRECTORATE OF AUDIT
DELHI SECRETRETRAT I.P.ESTATE,
NEW DELHI-02

Sub: Audit report of The Executive Engineer Mechanical Div-III (I&FCD), L.M Bund, Office Complex, Shastri Nagar, Delhi for the period 2017-18 to 2019-2020.

INTRODUCTION

The Internal Audit on the account of The Executive Engineer Mechanical Div-III (I&FCD), L.M Bund, Office Complex, Shastri Nagar, Delhi for the period 2017-18 to 2019-20 has been conducted by field Audit Party No. IX, comprising of Mathew Kurian, AO/IAO, Dinesh Kumar Verma, AAO and Vishal Sharma, Jr. Assistant. The audit has been conducted during 10 working days w.e.f. 23.06.2020 to 07.07.2020

AIMS AND OBJECTIVES

The Mechanical Div-III comes under the jurisdiction of the Flood Circle-III of Irrigation & Flood Control Department. Division mainly carries out de-silting work of drains under this circle or as directed by the higher authorities. The major drains under this circle are part of Nazafgarh drain Supplementary drain. The de-silting is carious out throughout the year.

The division also carries out de-watering from low lying areas in rainy season as per the requirement/directions with the help of departmental pumps.

There are 41 work-charged employees working in this division providing service at various locations where pumps are installed and on heavy machines deploy.

H.O.O./D.D.O.

The following officers/officials have served as H.O.O./D.D.O./Cashier during the Audit period 2017-18 to 2019-20.

HEAD OF OFFICE

S. No	Name (Sh/Smt/Mrs.)	Designation	From	TO
1.	Sh. S.K. Sharma	Exuecutive Engineer	01.04.2017	31.12.2017
2.	Sh. K.C. Lakhchaura	Exuecutive Engineer	01.01.2018	31.05.2018
3.	Sh. M.S. Kardam	Exuecutive Engineer	01.06.2018	05.12.2018
4.	Sh. Satish Kumar	Exuecutive Engineer	06.12.2018	Till Date

DDO

S.No.	Name (Sh/Smt/Mrs.)	Designation	From	To
1	Sh. S.K. Sharma	Exuecutive Engineer	01.04.2017	31.12.2017
	Sh. K.C. Lakhchaura	Exuecutive Engineer	01.01.2018	31.05.2018
	Sh. M.S. Kardam	Exuecutive Engineer	01.06.2018	05.12.2018
	Sh. Satish Kumar	Exuecutive Engineer	06.12.2018	Till Date

CASHIER

S.No.	Name (Sh/Smt/Mrs.)	Designation	From	To
1.	Sh. Satish	Jr. Asstt.	01.04.2017	31.03.2020



Budget Allocation and Expenditure for the year w.e.f. 2017--18 to 2019-2020

(Amount in Rupees)

Year	Plan			Non Plan		
	Budget allotted	Expenditure made	Balance	Budget allotted (Rs. In Lakh)	Expenditure made	Balance
2017-18	60.00	58.76	1.24	384.6	384.32	0.28
2018-19	-	-	-	500	492.68	7.32
2019-20	-	-	-	475	421.67	53.33

Details of Vacancy Statement as on 31/03/2020

S.N.	Designation	Sanctioned post	Filled post	Vacant post
1	Executive Engineer	01	01	00
2	Asstt. Account Officer	01	00	01
3	Asstt. Engineer/ASW	04	00	04
4	Junior Engineer	06	01	05
5	Draughtsman	01	01	00
6	Sr. Asstt.	02	02	00
7	Jr. Asstt.	02	01	01

STATUTORY AUDIT

Statutory audit of the The Executive Engineer Mechanical Div-III (I&FCD), L.M Bund, Office Complex, Shastri Nagar, Delhi has not been conducted by AGCR for the audit period.

MAINTENANCE OF RECORDS:-

The maintenance of records of The Executive Engineer Mechanical Div-III (I&FCD), L.M Bund, Office Complex, Shastri Nagar, Delhi has been found satisfactory subject to observations made in Current audit report.

OLD AUDIT REPORT:-

There were 11 audit paras involving recovery of Rs.30496/-outstanding, out of which 06 paras (05 fully & 01 partially) have been settled during the current audit, based on the reply submitted and compliance shown to the audit. Balance 06paras is incorporated in the current audit report.

(A) No. of paras Outstanding

S. No.	Year	Total Para's	Para Settled	Para no. of Settled Para's	Outstanding Para's with para No.
1	2004-2006	02	01 partially	01	1,2
2	2006-2008	03	Nil	Nil	1,4,6
3	2008-2012	01	01	03	Nil
4	2012-2017	05	04	1,2,3,4	05

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(B) Details of Old Recovery

Para No.	Year	Amount of Recovery	Recovery Made	Balance
1	2004-2006	21617	14990	6627
2	2004-2006	1199	Nil	1199
1	2012-2017	4080	4080	Nil
2	2012-2017	3600	3600	Nil

Current Audit Report

During the course of current audit, 06 Audit memos + 08 record memos highlighting various irregularities/short comings were issued raising recovery of Rs.15994/- out of which Rs. Nil/-has been recovered. On the basis of reply submitted by HOO, 01 memo has been settled. The rest audit memos have been converted to 03 Para and 02 TAN which are incorporated in current audit report with the total recovery of Rs.15994/-.

Details of Current Recovery

Memo No.	Total Recoveries Detected(Rs.)	Amount Recovered (Rs.)	Balance (Rs.)	Para. No.
1	15994	Nil	15994	Para 01
Total	15994	Nil	15994	Para01

The internal audit report has been prepared on the basis of information furnished and made available by the The Executive Engineer Mechanical Div-III (I&FCD), L.M Bund, Office Complex, Shastri Nagar, Delhi. Directorate of Audit, GNCT of Delhi, disclaims any responsibility for any misinformation and / or non-information on the part of auditee.

Vishal Sharma, Jr. Asstt.

Dinesh Kumar  Verma, AAO


MATHEW KURIAN
 AO/IAO
 Audit Party-IX

PART - I
OLD AUDIT PARAS

(2004-2017)

Para no. 1 of W.P. No. 6 (Outstanding)

16

PART-I PART-I (Para No. 1 of 2004-06)

18

PARA NO: 01 (Rj. ~~Para~~ NO. 01 of 04-06 DATED: 07.02.2008)

Para No. 1

PARA NO-1

15

RECOVERY OF INCOME TAX

PARA - I

During test audit of Income tax calculation sheets of the staff of Executive Engineer, MD-III division, Flood Control Department for the Financial year 2004-05 and 2005-06 a recovery for amounting to Rs.21,617/- was detected which is annexed in the annexure to the audit para.

Besides the above recovery the following discrepancies were also noticed in maintenance of income tax records.

1. The saving documents have not been verified/authenticated by DDO/ HOO.
2. The certificate to the effect that savings have been made by the official out of his/ her income has not been accorded on records.
3. The documents are not properly serial numbered.
4. The benefit of H.R.A. deductions granted to various officials have not been verified from documents authenticating that the payment has actually been paid by the official out of his/her own income.
5. An official other than the writer of calculation sheets has not verified the totals of the income during 2004-05, which has resulted in showing less income than actual.

The recovery as pointed out by the audit be recovered after due verification and intimated to audit alongwith compliance of points as pointed by audit.

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FINANCIAL YEAR 2005-06

ANNEXURE TO RECOVERY FOR INCOME TAX

Savings ^{Possible} 10 crms

S.No	Name of Employer	Gross Income	Deduction	Std. Deduction	taxable Income	Income Tax	Rebate Allowed	Rebate for Women	Net Tax	Tax Already Paid	Income Tax to be Recovered	Remarks
01	Sh. Dulichand T.E.	427585	24610	-	402975	-	63360	519615	18554 1427 18551	37902	46990	The rebate vis 89 can be allowed only after submission of revised Colmative sheet worth 4596200
02	Sh. Yogendra 7th AE(M)	287422	5325	-	282097	-	80720	201377	15275+306 18551	8954	6129	The rebate for home rent be reviewed with reference to payment made from bank int'n House Tax receipt of the work of Income Tax Returns filed by the assessee.

Selected
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Vaid no. 2. of 2004-06 (Unsystematic)

PARA NO-02

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PARA NO. 2 (PARA NO. 2 of Q004-06)

PARA NO. 12

(Ref. ~~PARA NO. 02~~ ^{PARA} ~~NO. 02~~ NO. 02 of 04-06) DATED 14.09.06

PARA-2

During test audit of service Books of M-III division of the Flood Control Department the following discrepancies were noticed:-

01. Recon for overpayments of pay & allowances amounting to Rs.1,199/- due to irregular stepping up granted to Sh. Pradeep Joshi, J.E(M).

Subsequent upon revision of pay scale of Junior Engineers on the recommendation of 4th Pay commission Sh. Pradeep Joshi was granted Stepping up with respect to Sh. Anil Kumar, J.E (C) under 8th Proviso to CCS(Revised) Pay Rules 1926 raising his pay from Rs. 1440 to Rs. 1480 and revising the date of next increment from 1.11.86 to 01.02.86. As per 8th Proviso to the said rules the above comparison is permissible to a government Servant Junior to him in the same cadre and drawing pay at a low stage than him in the pre-revised scale. In the instant case the cadre of the official Sh. Pradeep Joshi, J.E (Mechanical) and whereas Sh. Anil Kumar belong to J.E (Civil). Hence this comparison is not applicable. Such the stepping up granted to the official be withdrawn and excess amount of Rs. 1,199/- (in annexure) be recovered from Sh. Pradeep Joshi, J.E under intimation to audit.

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ANNEXURE

(All figures in Rupees)

S. No.	Period	Pay drawn	D.A drawn	Total	No. of months	G.Total drawn	Pay due	D.A due	Total	Grand Total due	Ex-cess drawn
01	01.07.86 to 31.10.86	1480	Nil	1480	05	7400	1440	Nil	1440	7200	200
02	01.07.86 to 31.10.86	1480	59	1539	04	6156	1440	58	1498	590	164
03	01.02.87 to 30.06.87	1520	122	1642	05	8210	1480	118	1598	790	220
04	01.07.87 to 31.10.87	1520	198	1718	04	6872	1480	192	1672	6688	184
05	01.07.88 to 30.06.88	1560	281	1841	05	9205	1520	274	1794	8970	235
06	01.07.88 to 31.10.88	1560	359	1919	04	7676	1520	350	1870	7480	196
		Grand	Total			57216				55217	1199

Para no-03 of 2006-08 (Outstanding)

-18-

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~~PART-II~~

PARA NO-3

Internal Audit Report on the accounts of Executive Engineer, Mech. Division -III (I&FC Deptt.) L.M.Bund Office complex, Delhi for the period 2006-07 & 2007-08

Para no-3 (para No. 19 2006-8)

PARA No. I

PARA-3

Subject: Performance of Division

The main function of the Division is to carries out desilting of drains i.e. part of Najafgarh drain, Supplementary drain and Jahangirpuri drain, carries out dewatering form low lying areas in rainy season with the help of pumps and procurement of cement through DGS &D.

On the basis of records furnished , following shortcoming have been noticed, reasons thereof may be furnished to audit

(1.1.) **Shortage of Staff**

(Memo No. 01 dated 10-12-2008)

The Division has heavy machines (of the cost of 25 lacs to 2.5 Crore each except pumps) as Dragline (8), Water Master Classic (1), DUC (2), Terex Dozer (2), Excavator(2) Electric/Diesel pumps and DG sets (12) etc. deployed for desilting of drains and dewatering from Low lying areas,, but these machines were operated by the Six operators and rest by the Khallasies/Untrained Group D staff.

The required staff strength, actual and vacant post of work charged staff furnished by the Division is as under:-

S.No.	Name of Post	Actual requirements	Actual posted	Shortage of staff (%)
1.	Operator	31	06	81%
2.	Mechanic	13	-	100%
3.	Asstt. Fitter	27	01	96%
4.	Khallasi/Chowkidar	125	62	50%

The main function i.e. desilting of drains executed by the Draglines but all these (8 Nos.) Machines were operated by the Khallasies.

The Division had not appointed/efforts made thereof, to appoint the operators for the machine before its procurement, which reflect the efficiency of the machine. Resulting these machines were under utilized.

Para no. 04 of 2006-08 (Outstanding)

- 11 -

Para No. 5 (Para No. 11 of 2006-08)

PARA No. 4

(Ref. Memo No. 9 dt. 26-11-2008)

PARA No. 4

Sub : Loss of Govt. property due is theft of stores (of more than 1.70 lacs)

Tests checks of Stock registers (MAS)/T&P items of the Division, it has been observed that Store items/ spare parts of machines (some examples are given below) were stolen form the store of the Division and FIR was lodged in the Police Station thereof on 24-1-2005. Four years have been passed but these items have neither been received back nor responsibility of the negligent official has been fixed from which cost of stolen items may be recovered. Immediate action may be taken under intimation to audit:-

S.No.	Name of Items/ Spare parts	Quantity	Cost
1.	Weelge M/001/189/17	9	990
2.	Bearing 257816 D-17	3	12730.95
3.	Pin 219 T 203	2	9719.72
4.	Pin 219 P 53	20	80,715.40
5.	Pin 219-P53	5	5980.00
6.	Keeper plate 1876977	30	18037.20
7.	Propel shaft Assembly 10216	1	8320
8.	TRUN-10 N. 218 T-217	2	503.96
9.	Bolt/Screw-223449	9	1125.00
10.	Lever folkwer AR 3246572	2	1902.28
11.	-do- AR 3246571	1	1020.53
12.	Propel shaft-210 N 53 F 1	2	17680.00
13.	Central propel shaft 210N-53-381	1	8684.00
14.	Housing Ralsen Arm-194525	1	2079.53
	Total		169488.37

2. the stock register has not been maintained properly and cost of the items in most of cases had not been recorded, hence actual cost of theft items cannot be ascertained.
3. Physical verification of the stores as per Section 46 of CPWD works manual has not been carried out.

All the above irregularities/shortcomings may be completed and action taken by the Division may be intimated to the audit.

~~Para No. 6~~ PARA NOS 9

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~~PARA No: 6~~

(Ref. Memo No. 11 dated 3-12-2008)

~~PARA 5~~

Sub: Laxity in repair and maintenance works of the Machine-Terex Dozer-II and split up repair works thereof to avoid NIT

- i) The Machine Terex Dozer II was lying idle in the Division for a period of four years i.e. from 6/2003 to 4/2007 without any use/ repairs etc., resulted an expenditure of Rs.5,48,857/- incurred on the repairing on the said machine which could have been avoided/ reduced if the machine was got repaired well in time.
- ii) Tenders were invited for repairs and maintenance work of the machine Terex Dozer -II and said work of the cost of Rs. 4,30,633/- was completed during the period 27-4-2007 to 6-6-2007. The Division had also incurred of Rs. 1,18,224/- on repair and maintenance works of same machine during the same period (30-4-2007 to 27-7-2007) through work awards , which was split up to avoid wide publicity through NIT and said work of Rs. 1,18,224/- was got done through work orders etc on the basis of the three local Quotation.

Reasons for split up the repairs and maintenance works of the machine and circumstances under which said works were not included in the NIT be elucidated to audit.

The warranty period of repair and maintenance work, which was executed through NIT was Six months or 500 hours which ever is earlier but during the warranty period said machine was utilized only 181 hours.

Reasons of above irregularities may be elucidated to audit.

verification of T & P should be done every six months and certificates of physical verification be recorded on the registers under intimation to the Supdt. Engineer.

Test check of the records of sub-divisions revealed that physical verification of the above records has been carried out upto 3/2010 only. In the absence of timely physical verification of stock possibilities of shortages & damages cannot be ruled out.

Reasons for the above lapses be elucidated to the audit and physical verification of above stock be got conducted at the earliest.

PARA NO-06

Para:3

Sub: Non production of Records.

The following records were not produced to Audit and the same may be produced to Next Audit.

1. Expenditure Control register.
2. Register for OTA, Medical reimbursement and Tuition Fee.


(RAJAN M.J.)

INSPECTING AUDIT OFFICER

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PART-II

CURRENT AUDIT REPORT

(10) (8)

Para No. 1:- Short subscription of Group Insurance of Rs.4080/-.

(Ref. audit memo no. 10 dated 21/04/2017)

As per the revised rates of Group Insurance Subscription according to Sixth Pay Commission (DOPT O.M. No. 11012/7/2008-Estt.(A), dated 17.04.2009) for Group B employees having pay in pay band-2 i.e. 9300-34800 (GP 4200, 4600 & 5400), the rate of subscription is Rs.60/- per month and for employees having pay in Pay Band-III i.e. 15600-39100 (GP 6800 and above) the rate of subscription is Rs. 120/- per month. During the scrutiny of the PBRs of the division short-subscription of DGEIS were found in the following cases :-

S.No.	Name of Employee / Designation / G.P.	Due	Deducted	Difference	Period
1.	Sh. Suman Kumar Sharma, EE	120	60	60 = 73x60 = 4380 (4380-300)	From Jan 2010 to Jan. 2016
	Total			Rs. 4080	

Facts & figures may be verified and the short subscription of Rs.4080/- from the above officer/official may be recovered under intimation to audit.



Para No. 2:- Irregular Payment of Transport Allowance of Rs. 3600/-

(Ref. Audit memo no. 14A Dated. 28/04/2017)

The Transport Allowance is not admissible to employees who are on leave for one calendar month as per M.F OM No. 21(1)97-E II dt. 22.02.2002. Audit scrutiny revealed that the following official was on leave for more than one month and Transport Allowance was paid to him, which was irregular. The details of such Transport Allowance paid are as under:-

Sr. No.	Name & Designation of Officials	Period of Leave	Full Calendar Month	Period
1.	Sh. Shiv Kumar, Kh. Ch.	25/04/2016 to 30/06/2016	May, 2016 (T.A not paid for June 2016)	3600X1=3600/-
	Total			3600/-

Irregular payment of Transport Allowance of Rs. 3600/- may be recovered from the concerned person under intimation to Audit.



Para No. 3 :-

(Ref. audit memo no. 17 dated 26/04/2017)

Subject :- Non completion of Service Book of Sh. Neeraj Kumar, W/C Khallasi

At the time of scrutiny of Service Books of Work Charge Staff, it is observed that the service books have not been completed in number of cases. It is also observed that Sh. Neeraj Kumar, W/C Khallasi has availed series of leave upto the extent of more than 350 days during 2014-2017 on various grounds i.e. Medical Treatment of Self and Medical Treatment of his ailing Wife and other reasons. But the leave admissible / E.O.L with MC and without MC have not been sanctioned till date and service book is also not completed till date.

The service book may be completed and recovery if any arises may be recovered under intimation to audit.



Para No.4 :- Non production of Records.

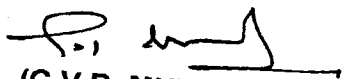
(Ref. Audit memo No.1)

The following records were not
may be produced to Next Audit.

Produced

to Audit and the same

1. Deposit Register
2. Budget Watch Register
3. LTC Register, Medical Reimbursement Register, Tuition Fee Register


(G.V.R. MURALI)
Inspecting Audit Officer
Audit Party No. 37

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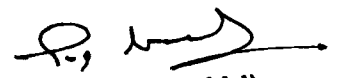
DIRECTORATE OF AUDIT
GOVT. OF NCT OF DELHI
4TH LEVEL DELHI SECTT.
I.P. ESTATE, NEW DELHI

PARA - 6
Audit Para No. 5

**Wrong Booking of Contingency Expenditure under
works head (Audit Memo No. 24 dated 03/10/2017)**

At the time of checking of Contingency vouchers it is observed that the following vouchers have been booked under the head 2711 Non-plan and charged to the works. These expenditure shall be booked under the Office Contingency/OE budget allotted to the division. It is also observed that the amount allocated under the head OE has not been utilized. The details of expenditure booked under work for the financial year 2014-15, 2015-16 & 2016-17 is attached herewith.

The Head of Office/DDO may regularize the expenditure from the F.D (Competent Authority) after going through all records/such bookings under intimation to the Audit.


(G.V.R. MURALI)
INSPECTING AUDIT OFFICER
PARTY NO. VII

S.NO	CV NO.	BILL NO.	DATE	AGENCY	AMOUNT	PURPOSE	HEAD OF A/C
2014-15							
1	62	4702	31/03/2015	DIGITAL SOLUTION	2350	PURCHASE OF TONER & SERVICING CHARGE	2711 NON-PLAN
2	3	1463	25/03/2015	MANSI TIMES	630	Calculator	2711 NON-PLAN
3	7	2439	03-09-15	ALLY INFOTECH	1130	TONER CARTRIDGE	2711 NON-PLAN
4	15	2711164101	03-08-15	MTNL	2076	MTNL BILL	2711 NON-PLAN
5	11 TO 13	3875	25/02/2015	KENDRIYA BHANDAR	1712	PHENYLE, DUSTER, CRAPE, SANIPIG & FINIT	2711 NON-PLAN
6	2	759	18/03/2015	S.D. INFOTECH	700	TONER RIFLING	2711 NON-PLAN
7	4	4691	18/03/2015	STATIONARY POINT	1365	PURCHASE OF BOOKS	2711 NON-PLAN
2015-16							
1	7	4950	24/02/2016	JYOTI ELECTRICALS & ELECTRONICS WORKS	1000	REPAIR OF EPABX	2711 NON-PLAN
2	55	418	26/03/2016	KRISHNA STATIONERS POINT	960	STATIONARY MISC ITEMS	2711 NON-PLAN
3	55	940	28/03/2016	S.D. INFOTECH	450	TONER RIFLING	2711 NON-PLAN
4	14	382	18/03/2016	VISHAL CARTRIDGE REFILLING	450	CARTRIDGE RIFILLING	2711 NON-PLAN
5	6		21/03/2016	GUPTA GIFT CENTRE	300	CALCULATOR AND SLIP PAD	2711 NON-PLAN
6	13	2712791941	03-08-16	MTNL	2228	MTNL BILL	2711 NON-PLAN
2016-17							
1	2	614	03-10-17	BATRA & COMPANY	1838	STATIONARY MISC ITEMS	2711 NON-PLAN
2	6	1124	15/03/2017	S.D. INFOTECH	450	TONER RIFLING	2711 NON-PLAN
3	32	2714061177	03-08-17	MTNL	1671	MTNL BILL	2711 NON-PLAN
4	1	7245	23/03/2017	DIGITAL SOLUTION	2300	PURCHASE OF TONER & SERVICING CHARGE	2711 NON-PLAN
5	2	1131	24/03/2017	S.D. INFOTECH	1450	TONER RIFLING & REPAIRING	2711 NON-PLAN
6	1	1135	28/03/2017	S.D. INFOTECH	1500	160 GB HD & 16 GB PEN DRIVE	2711 NON-PLAN
7	4	1134	28/03/2017	S.D. INFOTECH	1000	REPAIR OF EPABX	2711 NON-PLAN
8	6	642	28/03/2017	BATRA & COMPANY	1531	STATIONARY MISC ITEMS	2711 NON-PLAN
TOTAL							
					27091		

27091

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PART- II
CURRENT AUDIT REPORT
(2017-18 to 31.03.2020)

Para 01:- Over Payment of salary during EOL period amounting to Rs.15994/-

(Ref.Audit Memo. 01 Dated: 24.06.2020)

On scrutiny of Pay Bill Register and leave record, it has been observed that Sh. Neeraj Kumar, W/C was on EOL for the period as per detail given below. However, the official has been fully paid for the EOL period, which is irregular.

S. No	Name & Designation	Period of leave (EOL on private affairs)	BP+DA	Pay Due	Pay Drawn	Overpayment (In Rs)
1.	Neeraj Kumar ,W/C	13.06.19 to 14.06.19=02 days 19.06.19 to 30.06.19= <u>12</u> days 14 days	30600+12%	18278	34272	15994
Total						15994

Necessary action may be taken to recover the overpayment amounting to Rs. 15994/- from the official concerned under intimation to audit.

Para 02:- Public Works – Civil Deposits

(Ref.Audit Memo No.05 Dated: 01.07.2020)

During the test check of monthly accounts for the audit period, it has been observed that a large amount of unadjusted balance is still lying under Major Head -8443 Part-II and V, detailed as under:

	Closing Balance 19-20 (Rs.)
Part-II Security Deposit	628982
Part-V Other Deposits	1704632

As per the provisions of Para 22.6 of CPWD works manual, every month all the cases where the security deposit becomes due for refund should be reviewed, so that the requisite certificate is immediately obtained by the Divisional Officer from the Sub-Divisional Officer concerned and the security deposit is refunded without waiting for any application from the contractor. Heavy accumulation under deposit part II indicated that the deposit register was not reviewed at divisional level from time to time. Deposit under part-V has accumulated due to withheld amount from contractors bills on account of court case, testing defects, EOT, QC etc. Accumulation of balance under part V indicates that the works from which these amounts were withheld have not been completed satisfactorily.

Necessary action may be taken to refund the security amount lying with the department in time as per relevant Rules under intimation to audit.

Signature

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Para 03 :- Time barred cheques

(Ref.Audit Memo No.06 Dated: 01.07.2020)

As per receipt and payment rule 47(2) A cheque remaining unpaid for any cause, six months after the month of its issue and not surrendered for renewal should be cancelled in the manner indicated in clause (iii) of sub-rule (1) with the difference that no acknowledgement of the stop order may be insisted from the bank. Its amount should also be written back in the accounts.

While test check of form 51- schedule of reconciliation of cheque drawn and remittances and other related records, it has been observed that cheque No. A 321401 dated 30.03.2017 for Rs.866/- issued by the Division, not en-cashed and become time barred. Please intimate as to whether any fresh cheque was issued in lieu of this cheque or not, if not, necessary step as per rule may be taken to settle the same immediately under intimation to Audit,.



(MATHEW KURIAN)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. IX

PART III
TEST AUDIT NOTES
(01.04.2017 to 31.03.2020)

Tan 01: Deficiency in maintenance of Service Books

(Ref. Audit Memo No.02 Dated: 24.06.2020)

On random check of Service Books maintained by the office, the following shortcomings were observed:

- (i) **Photograph:** Vide GID below SR 197, A photograph of the Government servant is to be affixed on the right hand corner of the Service Book. However in several cases the photographs are not affixed or very old.
- (ii) **Nomination for different purposes-** Nominations on account of Retirement/Death Gratuity, GPF, UTGEIS, Details of family members should be obtained from each and every government employee, after acceptance of competent authority, the entries of the same should be made in the Service Book of the concerned official. But the same was not found in most of the service book.
- (iii) **Service Book to be shown to the official every year** – As per SR 202, the Service Book is required to be shown to the official every year and his signature obtained in token of his perusal.
- (iv) **Re-attestation** – The particulars of each government servant at the first page of service book should be re-attested after every five years with dated signature by the competent authority. But the same was not found in most of the service book.
- (v) **In most of the cases** leave record of the official is not updated.
- (vi) **Verification and communication of qualifying service after 18 years of service or 5 years before retirement.-** As per Rule 32 of CCS (Pension) Rules, on completion of 18 years or 5 years before the date of retirement, whichever is earlier, verification of services of the Government servant concerned should be completed and a certificate of verification issued to him in the prescribed form (Form 24). However the service has not been got verified as per the provision of the rule referred above. Some of the cases as given below. Action may be taken to get the service verified so that no delay occurs in settlement of retirement cases in time.

S. No	Name of the Teacher (Sh/Smt./Ms.)	Designation	Date of Retirement
1	Ombirsingh	W/C Driver	31.01.2021
2.	Om Prakash	W/C Kh./Ch.	30.04.2021
3.	Mahipalsingh	W/C Kh./Ch.	30.06.2021
4.	Sardar Yadav	Sr. Assistant	31.12.2022
5.	Ratan Singh	AE (CDC)	31.12.2022
6.	Satpalsingh	W/C Kh./Ch.	31.01.2022
7.	Ram Kanwar	W/C Fitter	30.06.2022
8.	Balram Jha	W/C/ Operator	31.01.2023
9.	Nirmala	W/C Typist	30.06.2023
10.	Ramji Lal	W/C Kh./Ch.	31.10.2023
11.	Bir Sain	W/C Kh./Ch.	28.02.2024
12.	Ram Kumar	W/C Kh./Ch.	31.05.2024

Necessary steps may be taken to rectify the above irregularities and shown to next audit.


Tan 02:- Improper maintenance of Pay Bill Registers.

(Ref. Audit Memo No. 03 Dt.24.06.2020)

During the test check of Pay Bill Registers of Mechanical Div-III (I&FCD), L.M Bund, Office Complex, Shastri Nagar, Delhi for the period from 2017-18 to 2019-20, following shortcomings have been observed

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. Cutting and overwriting are in PBRs which has not been attested by the competent authority.
5. Monthly entries in PBRs have not been verified and signed by the D.D.O. for its correctness.
6. GAR-18, Abstract of Pay bill is not prepared.

Necessary steps may be taken to rectify the above irregularities and shown to next audit.


(MATHEW KURIAN)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. IX