

LC
411

**DIRECTORATE OF AUDIT
GOVERNMENT OF N.C.T. OF DELHI
4TH LEVEL, C-WING, DELHI SECTT,
I.P. ESTATE, NEW DELHI-110 002**

**Sub: - Audit report of PWD Circle M-15, MSO Building, I. P. Estate,
New Delhi for the period 2008-09 and 2009-10.**

INTRODUCTION:-

Audit on the accounts of **PWD Circle M-15** for 2008-09 and 2009-10 was conducted by field Audit Party No. XV comprising of S/Shri Krishnan Kutty, IAO (joined w.e.f. 11.10.10 after availing leave), Sanjeev Kumar, AAO and Smt. Shashi Sharma, UDC. The audit was conducted during 13 working days w. e. f. 01.10.2010 to 20.10.2010.

AIMS AND OBJECTIVES

All the Division under the Circle are mainly carrying out maintenance of Internal Electrical Installation, compound light, street light, sub-stations, D. G. Sets, Fire Fighting Equipments, CCTV, Fire Detection System, Lifts etc.

HOD/H.O.S/D.D.O's / CASHIER

The following officer/official served as HOD/HOO/DDO/Cashier during 2008-09 and 2009-10:

S.No.	HOD	Head of Office	DDO	Cashier
1	S. D. Prasad, Chief, Chief Engineer 01.07.07 to 10.06.09	S. C. Gangil, SE (E) 18.06.07 to 22.07.08 K. V. Singh, SE(E) 22.07.08 to till date	V. K. Gupta, AE(E) 25.04.08 to 31.08.08	Subhash, LDC 01.03.07 to 31.07.08 Gopal Singh, LDC 01.08.08 to 21.11.09
2	Sh. Dinesh Kumar, Chief Engineer 10.06.09 to till date		D. Prasad, EE(E) 01.09.08 to 20.04.09 P. K. Gupta, EE(E) 21.04.09 to till date	Mahender Singh, LDC 22.11.09 to till date

**Budget Allocation and Expenditure for the year 2008-09 and
2009-10:-**

	Budget (Rs. in lakhs)	Year	Expenditure up to year ending	Excess / Saving (Rs. in lakhs)
Plan	689.50	2008-09	638.32	51.18
	837.00	2009-10	790.33	46.67

Statutory Audit:-

Statutory audit of **PWD Circle M-15** has not been conducted so far by AG (Audit) Delhi.

Sanctioned Strength and Men in Position:-

S. No.	Name of Post	No. of Posts Sanctioned	Filled	Vacant
1.	Group A	1	1	0
2.	Group B	25	25	0
3.	Group C	102	84	18
4.	Group D	74	70	4
	Total	202	180	22

Maintenance of Records:-

Maintenance of records of **PWD Circle M-15** for the period 2008-09 and 2009-10 was found satisfactory subject to observations made in Current Audit Report and in Test Audit Note.

Old Audit Report

There were 56 audit paras outstanding prior to current audit. Department has not submitted replies in respect of old outstanding audit paras. Thus, all the 56 Paras have been incorporated in current audit report as part I (Old Audit Report).

S. No.	Year	Total Para's	Para Settled	Para No. of Settled Para's	Outstanding Para's with para No.
1.	1976-77	1	Nil	Nil	1 (1)
2.	1977-78	5	Nil	Nil	5 (2 to 6)
3.	1978-79	13	NI;	Nil	13 (7 to 19)
4.	1979-80	17	Nil	Nil	17 (20 to 36)
4.	1980-81	18	Nil	Nil	18 (37 to 54)
5.	2006-08	2	Nil	Nil	2 (55 and 56)
	Total	56	Nil	Nil	56

(B) Details of Old Recovery

S. No.	Year	Total old Recovery	Amount Recovered		Balance Recovery against Paras (Amount in Rs. Parawise)	
			Para No.	Amount (Rs.)		
1.	1980-81	2487.70	Nil	Nil	42	748
			Nil	Nil	43	112.50
			Nil	Nil	45	1627.20
	Total		Nil			2487.70

List of Para (Order by Audited Year & Para)

View Detailed Audit Report

Department : Public Works (PWD)							
Sub department:(Supd. Engineer PWD Electrical Circle -I, Vikas Bhawan), PWD Elect. Maintenance Circle (M-15) (1415/							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status	Outstanding Amount
1	1976	1977	1		Maintenance of register of C.E.A and tuition fee	0	0
2	1977	1978	2		Overpayment of LIC claim	0	0
3	1977	1978	3		Irregular payment of advance on account of LIC in Excess of requirement	0	0
4	1977	1978	4		Irregular Payment of C.E.A	0	0
5	1977	1978	5		Service Book	0	0
6	1977	1978	6		HRA Certificate	0	0
7	1978	1979	7		Library Accession Register	0	0
8	1978	1979	8		Irregular payment of Telephone Bill	0	47
9	1978	1979	9		Cash Book	0	0
10	1978	1979	10		Contingent Expenditure	0	0
11	1978	1979	11		Irregular payment of work on the basis of two tenders	0	0
12	1978	1979	12		Improper maintenance to (D) of various records	0	0
13	1978	1979	13		Postage Stamp Register	0	0
14	1978	1979	14		Record not produced to audit	0	0
15	1978	1979	15		Irregular payment of HRA	0	0
16	1978	1979	16		Irregular payment of C.E.A	0	0
17	1978	1979	17		Stock Register	0	0
18	1978	1979	18		Verification of amount remitted into treasury	0	0
19	1978	1979	19		Pay Bill Register	0	0
20	1979	1980	20		Furnishing of security Bond for handling cash	0	0
21	1979	1980	21		Cash Book	0	0
22	1979	1980	22		Bill Register	0	0
23	1979	1980	23		GPF ledger account Group 'D' employees	0	0
24	1979	1980	24		Service Books	0	0
25	1979	1980	25		Library	0	0
26	1979	1980	26		Stock Register	0	0
27	1979	1980	27		Drawl of Temporary advances	0	0
28	1979	1980	28		Income Tax	0	441
29	1979	1980	29		Theft of cycle	0	0
30	1979	1980	30		Recovery of Telephone Calls in excess of the prescribed limit in r/o residential Telephone	0	123
31	1979	1980	31		Medical Reimbursement	0	0
32	1979	1980	32		Tuition fee reimbursement	0	114
33	1979	1980	33		Contingent Expenditure	0	0
34	1979	1980	34		P.B.R	0	0
35	1979	1980	35		Non production of HRA certificate	0	0
36	1979	1980	36		Insurance of the scooter purchase out of the advance	0	0
37	1980	1981	1		Tempering the tenders before submission to competent authority	0	0
38	1980	1981	2		Procurement of steel	0	0

39	1980	1981	3		Cash Book	O	0
40	1980	1981	4		Failure to comply with supply orders action against the defaulting firm	O	0
41	1980	1981	5		Appropriation accounts 80-81	O	0
42	1980	1981	6		Short Recovery of Income Tax 80-81	O	748
43	1980	1981	7		Irregular payment of HRA to Sh. K.K. Khullar A.E	O	0
44	1980	1981	8		Furnishing of security Bond for handling cash	O	0
45	1980	1981	9		Recovery of Telephone calls in excess of the prescribed limit from Supritendent E.R	O	1627
46	1980	1981	10		Pay Bill Register	O	0
47	1980	1981	11		Stationary Stock Register	O	0
48	1980	1981	12		Conveyance Register	O	0
49	1980	1981	13		Medical Reimbursement Register	O	0
50	1980	1981	14		Service Books	O	0
51	1980	1981	15		Library Books	O	0
52	1980	1981	16		GPF account Group 'D' employees	O	0
53	1980	1981	17		Non production of records	O	0
54	1980	1981	18		Service Postage Stamp Account	O	0
55	2006	2008	1		Income Tax	O	0
56	2006	2008	2		Non-production of Records	O	0
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32

INTERNAL AUDIT REPORT ON THE ACCOUNT AND RECORDS
OF SUPERINTENDING ENGINEER, P.W.D. CIRCLE NO. I
(DA) , NEW DELHI, FOR THE YEAR 1980-81 .

P A R T - I

Outstanding paras of previous inspection reports:-

1. Inspection Report for 1978-79 except para 1(1).
2. Inspection Report for 1979-80.

The Engineer Asstt. had got the replies to these inspection reports prepared and were stated to have been sent for typing but compliance was not shown to audit.

P A R T - II

Current Inspection Report.

① PARA - 1

: TEMPERING THE TENDERS BEFORE SUBMISSION
TO COMPETENT AUTHORITY FOR ACCEPTANCE :

Advertised tenders were called for by the Executive Engineer P.W.D. R A No. II/ BA in May, ~~1981~~ 1981 for construction of Kitchen-cum-Dinning Hall for 100 Nurses hostel at G.B. Pant Hospital, New Delhi.

While scrutinizing the tender papers received by the S.E. Circle I from the Div/Office serious discrepancies were noticed in the tender documents

27

It came to light that quantities of items Nos. 65, 67, and 97(c) had unauthoridly been changed in the Div/office after call of tenders. The alterations made were stated to be as under:-

ITEM 65:-

Quantity was corrected by all tenders and even by D O as 87 sgm. This was later in corrected as 57 sgm by DO presumably to tally with that given in or IT.

ITEM 67 :-

Amount for this item was calculated for 45 sgm and later on changed to 4 sgm.

ITEM 97(c) :-

Amount of this item was calculated for 3 Nos and later in changed to 5 Nos. in 3 tenders and left as 3 Nos in fourth tender.

These alterations were get attested by the lowest tenderer who was called by the Div/office. He signed the cuttings in different ink. E E also certified the connection for item 67 and not for item 65. The E E did not take into account connection of item 97(c) though correction was duly attested by the contractor.

The serious lapses on the part of the Div/office were jointe/out in the check note by the ^{circle} office to S W with a recommendation to get the same ^{invest} investigated and also to reject the tenders under consideration but no action seems to have been taken there in. The reasons therefor may please be looked into and explained-

It may also please be certified that the lowest tenders had not been afforded any unintended benefit and no financial irregularity has been involved in this case. The S E may also take to investigate if any undesirable agency was at work and had any vested interests. The results of investigation with. Your detailed remarks may please be furnished to KFEK Audit through the chief Engineer/PWD/DA.

Suitable instructions may also please be issued to the Executive Engineers to ensure that such cases do not recur.

PARA - 2

PROCUREMENT OF STEEL :

Under the existing arrangements the steel requirement of the PWD/DA are met by the central Steel Depot, Netaji Nagar, New Delhi. The steel requirements of the various construction Deptts. at Delhi however increased manifold during the years 1950-51 owing to unprecedented demand for steel required for various Asian Games works. As a result the PWD/DA had to go in for local purchases of steel in *small* *lots*. The total quantity of Tor Steel approved for purchase from local market for various Divs of circle/ works out to 987-5 M.T. as per details in Annexure 'A'. The purchases were made in *price needed* and no action was taken by the Deptt. to work out the total requirement of the circle as in whole and to go in for consolidated tender.

Procurement in *price* *available* has entailed available expenditure in tender advertisement again and again

securing higher rates with market fluctuations besides increasing the work in cash Dic as well as in circle officer and CE G office. The reasons as to why the total requirement for the year was not in advance need to be investigated. There is urgent need to take stock of the this position with a view to ensure that necessary advance planning is done for the circle as a whole in future so that price-rise purchased are avoided in future.

It has further been noticed that in certain cases supplies have been obtained by various Divisions against the tender finalized by on behalf of certain divisions, but the approval has been communicated separately resulting in splitting of words and avoidance of higher sanction. Such cases are given at Sl No. 4, 6, 7, & 8 of Annexure 'A'. It is requested that all these cases may please be got regularized with the sanction of competent authority. Audit feels that the case of enforcement of the monetary value of the existing purchase order which is beyond the power of sanction of the CE. The total cost of steel approved for purchase against this tender call works out to Rs. 309326.

Action taken in the matter may please be advised to audit in due course.

PARA - 3

1 CASH BOOK :

As a result of check of the Cash book, the following observations are made:-

34

1. The cash book is veing closed once only at the end of each month. In this connection attention is invited to the instructions contained in CTR- 77 according to which cash book is to be closed daily or where ever any transection takes ~~place~~ place and balance in hand to be arrived at. The reasons for not follwing the codal provisions may please be investigated and corrective action taken.

2. The totals of the cash book are to be checked by a person other than the cash book writer. This is also not being done at present. The Engineer Asstt. to S E stated that this will be done at the end of each month. Compliance may be shown to next audit.

3. The following payments have been shown in cash book but the relevant bills and vouchers in support thereof could not be produced for audit scrutiny. The matter needs to be investigated with a view to ensure genuiceness of the payments:-

<u>Date</u>	<u>VoucherNo.</u>	<u>Particulars.</u>	<u>Amount.</u>
15/11/80	10	Paid to P.C.Gupta, J.E.	12.60
	11	- do - M. C.Gupta J.E.	3-00
	12	- do - H.C. Safat J.E.	2-80
	13	- do - Lik Ram, Peon	5-25
	14	-do - Rajpal Balak Dass	0-80
	15	- do - Ashok Kumar L.D.C.	5-00
	16	- do - Shiv Kumar Chugh L.D.C.	5-00
	17	-do - L.K.Sharma	30-00

22

The Engineer Asstt. promised to get the relevant vouchers traced and to produce the same to next audit.

PARA - 4

: FAILURE TO COMPLY WITH SUPPLY ORDERS ACTION
AGAINST THE DEFAULTING FIRMS

While reviewing file No. 12(3)-012 of J.E. Circle I PWD/ DA it had been observed that in a good No. of cases the firms failed to make any supply of steel against the purchase above placed on them. A detailed list of all the cases relating to various ~~cases~~ of circle 1 in r/o POs issued upto Sept. 1979 was prepared indicating the supplies not made by the firms.

As per terms of the NITs the sum of Rs. 1000/- deposited in each case for ~~the~~ satisfactory execution of the supply ~~order~~ should have been forfeited, in respect of the defaulting firms. It could not however be ascertained if needful was done in these cases. This may please be ascertained and correct position advised to audit.

List of such cases as attached.

In cases where supplies were made belatedly the ~~penalty~~ imposed if any, may also please be advised to audit. In case no such penalty was imposed, if may please be certified that the progress of works was not adversely effected and the Deptt. did not suffer any loss.

32

2

PARA - 5

: APPROPRIATION ACCOUNT FOR YEAR 30-31.:

(1) NEW SERVICE NOT CONTEMPLATED IN BUDGET.

(Division XII/DA)

In the appropriation accounts for year 30-31, the following figures have been shown under the head 259(ii) PW (DA) New plan repair and maintenance:-

Final allotment		5,90,000
Actual expenditure		13,41,617
		<hr/>
Variation	Rs.	75161
		<hr/>

The excess has been explained as due to payment of Rs. 3,21,800 to MCD which was not contemplated in the budget. The reasons as to why the maintenance costs were not correctly assessed may please be stated and how the expenditure not contemplated in the budget was incurred without proper authorisation.

(ii) Further an excess of Rs. 119,241 made 459 Admn. (Plan) has been explained as due to better progress of works than anticipated, having been made by the contractor of Police Station, Pahar Ganj. The circumstances under which funds could not be obtained through the final modification statement may please be stated.

It is also evident from the explanations furnished that proper forecasts of anticipated expenditure are not prepared accurately and precisely resulting in such

31

fluctuations in budgetary provisions.

It may please be ensured that control register liability registers etc. are maintained properly in future and budgetary provisions made on realistic dates. The attention of all Executive Engineers may please be drawn to the relevant provisions of C.R. O and extent orders issued by G.O.I/DA in this regard for strict compliance.

(iii) Further on excess of Rs. 7,46,511 under the head 521 Industries has been explained as ~~XXX~~ due to payment of land at Rani Jhansi Road for which provisions was not made in the budget. It may please be stated whether the E.E. has the authority to incur expenditure on an item which has not been authorised by the Parliament. The authority which permitted to incur (excess) expenditure not provided for in the budget may please stated.

So that matter may be taken up with Secretary (Works) /DA for fixation of staff responsibility.

Action proposed to avoid recurrence of such cases may please be stated necessary action to fix responsibility by for such cases may also please be taken in future. The E.E. concerned may also please be warned that such lapses will be taken seriously in future.

(iv) There was also on excess of Rs. 31,54,401 under 259 P W (DA) New plan- Suspense- The excess is of the order of 30% or even more and has been explained as due to payment of delict bills of central ~~services~~ and other agencies. The excess is abnormal and joints to the fact that the Deptt. has actually little

76

no control over the budgetary provision and expenditure against the same. The reasons as why deficits for supplies already obtained were not expected to be received during year 80-81 may please be stated. In case the same were expected during years 80-82, the corresponding surrender of funds made in that year may please be shown to audit.

It is requested that your detailed remarks on the funds raised may please be furnished to audit along with a copy of the instructions is used to various Divisional offices for a meaningful control over expenditure.

The Engineer Asstt. to J.E. stated that payments in this case ~~to~~ to excess had been made by different divisions. He, however, promised to look into the same.

The reasons for the excess fully analysed ~~XX~~ with suggestions to avoid such excesses in future may please be advised to audit in due course.

6

PARA - 6

: SHORT RECOVERY OF INCOME TAX. 1980-81.:

During scrutiny of Income Tax deduction statement for the year 1980-81 it was detected that a short recovery of Rs. 748/- of Income Tax was made in respect of the following officers whose calculation statements are given.

- 1. Sh. Govind Shai ASW 202-00
- 2. Sh. K.K.Khuller AE 546-00

748-00

27

: INCOME TAX DEDUCTION :

<u>Shri Govind Sahai</u>	<u>A.S.W.</u>
Income from Salaries - 1980-81	20832-25
Standard deductions	3083-20
	<hr/>
	17749-05
	<hr/>

Deductions:-

C.P.F.	3600-00	
CHEIS	60-00	
L.I.C.	240-00	
	<hr/>	
	3900-00	3900-00

Say Rs.- 13850-00

Income Tax on 13850-00

Marginal Relief admissibility where the total Taxable Income exceeds Rs. 12000/- but not exceed Rs. 16250/- the Income Tax payable there on shall not exceed 30% of the amount by which the total Income exceeds Rs.12000/-

13850 - 12000 = 1850 X 30 = Tax 555-00

Surcharge 10% 55-50

or Say 611-00

Income Tax already paid 409-00

Balance to be recovered 202-00

HRA rebate was allowed but no HR receipt was shown to audit. The officer was allowed Govt. accomodation w.e.f. 23/7/80 and HRA rebate was allowed up to 8/80.

(b) SHRI. K.K.KHULLAR. A.B. 1980-81.

Total Salary Income 1980-81 23173-75

77

Standard Deduction

3317-30

69856-45

Deduction:-

G.P.F. 5114-00

C.G.E.I.S. 60-00

R. Deposit 320-00

5494-00

1st Rs. 5000/- = @ 100% = 5000/-

Balance 50% 494

247/-

19856-45

5247/-

5247-00

14609-45

Taxable Income :- 14610-00

Where the total Income exceeds Rs. 12000/- but does not exceeds Rs. 16250/- the Income Tax payable there on shall not exceed 30% of the amount by which the total Income exceeds Rs. 12000/-

14610 - 12000 = 2610 X 30 = 783-00

Surcharges 10%

78-30

861-30

Or say Income Tax 861-00

Tax already paid 315-00

I. Tax to be recovered:- 546-00

(HRA rebate was allowed but no HR receipt made available to audit.)

7
PARA - 7

: IRREGULAR PAYMENT OF H.R.A. TO SHRI K.K.KHULLAR, A.E.

(a) On the scrutiny of P.B.E. it was observed that shri K.K.Khullar A.E. was being paid H.R.A. @ Rs. 144/- P.M. up to 11/80 and Rs. 150/- P.M. from 1/12/80 on percentage basis. House Rent Receipt / House Tax Assessment/ Sanction of H.R.A. was not made available to audit so the correctness of H.R.A. could not be verified. House Rent Receipt/ Sanction of H.R.A. may please be furnished to the Directorate of Audit, for verification other wise the difference of H.R.A. from the date of enhancement of H.R.A. from Rs. 112-50 may be recovered after verification from Shri K.K.Khullar, A.E. under intimation to audit. In future the full particulars/ documents in respect of the employees who are drawing H.R.A. on percentage basis may be kept properly.

(b) : HOUSE RENT ALLOWANCE CERTIFICATES :

The house rent certificate in form Annexure II, III and III B as required under para of M.F. No. 2 (37)/E - II (B) 64 dated 27/11/65 as amended from time to time were not shown to audit. These may be traced out and shown to next audit. If obtained the payment of H.R.A. to the staff may please be recovered or get regularised under the orders of the competent authority. In future the H.R.A. certificates may be kept properly.

8
PARA - 8

: FURNISHING OF SECURITY FOR HANDLING CASH :

The present cashier Shri Baldev Ram had

76

furnished a fidelity bond for Rs. 1000/- issued by the oriental fire and General Insurance company Ltd. for the period from 28/5/82 to 28/5/83 as security for handling cash although he has been working as cashier since 7/9/81. Shri Baldev Ram was not getting any special pay for NDMK handling cash from 7/9/81 till date (7/9/81 to 31/5/82.)

Security bond in from G.F.R. 31 as required under Govt. of India decision below rule 276 of G.F.R. was not executed by Shri Baldev Ram Cashier. Needful may now be done under advice to audit.

PARA - 2

RECOVERY OF TELEPHONE CALLS IN EXCESS OF THE PRESCRIBED LIMIT FROM SHRI O.P.GOEL SUPTG. ENGINEER.

During the checking of telephone bills register the following emissions were noticed:-

- (1) Telephone No. 386979 was provided at the residence of Shri O.P.Goel, Supritending Engineer PWD circle No. 1 According to the order of the Govt. of India of the office (S.E.) was entitled for 750 calls in a quarter in respect of telephone at his residence. Payment in excess of 750 calls are to be by the officer concerned but the charges were not recovered from the officer. Detail of calls during 1980-81 is given below:-

TELEPHONE - No. - 386979

Amount of the bill paid.	Period	Totals calls.	Free calls	excess of 750 calls	Amount reco
597-10	21/9/79 to 20/12/79	1557	750	807	842
581-58	1/4/80	833	750	83	24
760-80	21/3/80 to 20/6/80	1900	750	1150	345
731-20	21/6/80 to 20/9/80	1901	750	1211	363
594-50	21/9/80 to 20/12/80	1563	750	813	243
1008-00	21/12/80 to 20/3/81	2110	750	1360	408
					<u>1627.</u>

The amount of Rs. 1627-20 may please be recovered from shri C.P. Gevel S.E. after verification under information to audit. In future strict watch may be kept respect of telephones. The S.E. stated that the matter was already under reference with shri Gevel regarding recovery as out by audit in previous inspection report. This amount will also be recovered from him.

PARA - 10

: PAY BILL REGISTER :

On the test check of Pay bill register the following omissions were noticed.

1. Page counting certificate was not recorded on the first page of the register.
2. Index was not prepared.
3. Column No. 25 provided in P.B.R. was not intimated by the checker such pages No. 5, 7, 9, 13, 15, 21, etc.

24

4. From pages No. 34 to 40=, 125 to 140 and 159 to 170 were left blank without making any remarks.

XX Needful may be done in respect of the above mentioned omissions and compliance shown to next audit.

5. Advances/Recovery columns provided at the top of P.B.R. (TR- 22 A) were not completed such as balance B/F on 31 st March, contribution recovered during the year and balance C/F.

A few instance are given below:-

P.B.R. PAGE NO.	NAME AND DESIGNATION	ADVANCE DRAWN.
9	Sh. Satish Kumar U.D.C.	Festival Advance Rs. 200/- vide bill No. 206 dt. 17/1/81.
12	Sh. Gopi Chand U.D.C.	G.P.F. advance Rs. 585/- vide bill (i) No. 243 dt. 23/3/80 and again G.P.F. advance Rs. 2000/- vide bill No. 55 dt. 4/7/80 (ii) festival advance Rs. 200/- vide No. 252 dt. 1/11/80
14	Sh. R.P. Tyagi U.D.V.	G.P.F. advance Rs. 1550/- (Previous balance Rs. 1750/-) vide bill No. 111/PWD CS dt. 6/9/80 @ Rs. 100/- P.M. in 33 instalment.

In the light of the above needful may be done and compliance shown to next audit, without completion of these columns the correctness of advances/recoveries can not be verified.

The Engineer Asstt. provided to get the P.B.R. completed in all respects on priority basis.

(11) PARA - 11

: STATIONERY STOCK REGISTER :

On the test check of stationery stock register the following omissions were seen:-

1. Physical verification for the year 1930-31 was not carried out as required under rule 116 and 117 of G.F.R. The physical verification may be not conducted and result may be intimated to audit.
2. Page counting certificate was not recorded on the first page of the register. Needful may now be done and compliance shown to next audit.
3. Cost of the articles was not recorded in the register. In future the cost of the articles may be mentioned against each articles and compliance shown to next audit.
4. The stock register was not being maintained in ~~XXXX~~ prescribed form. The same may please be maintained now in prescribed form and compliance shown to next audit.

(12) PARA - 12

: CONVEYANCE REGISTER :

The Conveyance register giving the details of conveyance charges claimed by the individuals not maintained. In absence thereof it was not understood how the monthly limit of Rs. 50/- fixed by the Admn.

was watched. It may please be elucidated. The register of conveyance charges may be maintained now and compliance reported.

PARA - 13

: MEDICAL REIMBURSEMENT REGISTER :

The register regarding reimbursement of medical claims was not maintained. The register may be maintained and compliance reported to audit.

PARA - 14

: SERVICE BOOKS :

During the course of scrutiny of Service Books the following irregularities were noticed :-

(a) Nominations for G.P.F. and D.C.R.G. & Family Pension are required to be obtained & pasted in all the service books of the officials but the same had not been obtained & pasted in the service books. A few instances are given below:-

1. Sh. Om Parkash Sweeper
2. Sh. Bal Kishan Peon.
3. Sh. Mohan Lal L.D.C.
4. Sh. Raj Pal Sharma D. man Dg. III

Needful may please be done now and shown to next audit.

(b) Sh. PASHAM LAL, PEON :- was allowed to cross E. B. at the stage of Rs. 220 w-e-f 2/1/74 in the scale of Rs. 196-3-220 - E B - 232 without the specific orders

of the competent authority.

The matter may please be regularised under intimation to audit.

(c) SH. J.D. DHARMANI, EX. ENGINEER :-

(i) On promotion as Ex. Engineer his pay was fixed @ Rs. 1250/- w.e.f. 1/11/81 but no entry to this effect was made in his service book.

(ii) No entries on the first page of service books were made except Name & date of birth of the official.

Needful may please be done now under signature of the competent authority and shown to next audit.

(d) In the following cases the E.L. calculation and the balance of leave were not shown correctly.

Name	Date	Kind of leave	Leave shown	Leave should be
1. Miss Bindu Sotie L.D.C.	5.8.81	E.L.	12	10
2. Sh. Raj Pal Sharma D. man, Gd. III	9.3.78	E.L.	13	10
3. Sh. Harbans Singh Kalsi U.D.C.	31.8.81	H.P.L.	16	6

The circumstance under which the balances were not correctly worked out may please be elucidated.

The leave account may please be corrected now and shown to next audit.

(e) A certificate regarding character and antecedents verification was not recorded in the service books of

of the following officials.

1. Sh. Phool Kumari L.D.C.
2. X Sh. Krishan Singh Yadav L.D.C.

Needful may please be done now and shown to next audit.

PARA - 15

: LIBRARY BOOKS :

During the course of scrutiny of Library Accession register the following irregularities were noticed:-

- (i) The Physical verification had not been conducted from the very beginning of the library. The same may be conducted now.
- (ii) The cost of the books in col. 4 of the register in most of the cases/books had not been recorded.
- (iii) No separate issue register had been maintained. The books had been issued in the same register and against the accession No. of the books.

A separate issue register may please be maintained now and shown to next audit. The issued books may also be taken back from the officials after a prescribed period.

PARA - 16

: G.P.F. ACCOUNTS GROUP - D EMPLOYEES :

While scrutinising the G.P.F. ledger accounts X6 of Group - D employees along with other connected

19

records the following short comings/irregularities were noticed:-

(a) (i) Interest for the year 1980-81 had been allowed in excess/less in some cases. A few instances are given below:-

Name of the official	Interest due	Interest paid	Difference.
1. Sh. Pan Singh	976.00	947.00	(-) 29.00
2. " Pasham Lal	615.00	601.00	(-) 14.00
3. " Ram Shanker	261.00	275.00	(+) 14.00

(ii) Interest had been allowed @ 3 $\frac{1}{4}$ % instead of 3 $\frac{1}{2}$ %

The ~~reasons~~ reasons there fore may please be checked by. and the accounts of the officials may please be reviewed and corrected under intimation to audit-

(b) Temporary G.P.F. advances were granted to the officials but the same were debited to there G.P.F. ledger in the following months instead of same month.

A few instances are given below:-

Name of the official	Amount	Bill No. & Date	Debeted for the month of.
1. Sh. Pasham Lal	696.00	170, 12/80	1/31
2. " Ram Shanker	1500.00	8, 3.4.80	5/80
3. " Ram Paul	665.00	60, 10/80	11/80
4. " Ramesh Singh	1490.00	25, 5.5.80	6/80

The reasons there for may now please be looked unto and nce

(B)

necessary corrections made under advice to audit.

(c) The advances drawn are not shown correctly in the ledger. The posting results in appearance of minus balance in the progressive column. The method adapted by the office is therefore defective. The account of Sh. Bir Singh, Chowkidar and Sh. Ramesh Singh Sweeper is refer. It may please be ensured that posting is made correctly in future. The ledger has been found in term condition.

(e) Each Govt. servant at the time ~~66~~ joining the fund was required to furnish a nomination which was to be kept in safe custody of the D.D.O. after its acceptance. The same was not done in the following cases as there were no entry in the ledger.

1. Sh. Ram Shanker DSC/ 25
2. Sh. Raj Paul DSC/21
3. Sh. Ramesh Singh DSC/ 13.

(f) The accounts of the officials had been maintained in paise also, which is not correct. A few examples are given below:-

Name	Year	Closing Balance
XXXXXX XXXX XXXX XXXX		
1. Pam Singh Daftry	80-81	13034.70
2. Pasham Lal Peon	80-81	7664.70
3. Ram Shanker	80-81	3939.40

The paise may be sounded of to the nearest i.e. less than 50 paise may be ignored and over 50 paise

(17)

(17)

may be rounded to a rupee.

PARA 17

: NON PRODUCTION OF RECORD :

The following records were not produced before audit:-

1. Contingent Register - 1980-81.
2. ~~XX~~ Liveries v/c and Register (Class IV staff).

(18)

PARA - 18

: SERVICE POSTAGE STAMPS ACCOUNTS :

It has been observed that service postage stamps account has not been prepared at the end of each month. The maintenance of service postage stamps accounts is very much essential as these stamps are treated ~~as~~ equivalent to cash. The ~~balance~~ balance of stamps at the end of month should be physically verified by the supervisory staff and a certificate to this effect should be recorded in the register in which such account is maintained. The detail of closing balance of service postage stamps showing the number of denomination of stamps should also be recorded in the register.

Needful may please be done in future.

J.P. Chadda

(J.P. CHADDA)

R. KUMAR

R.K.
ACCOUNTS OFFICER (HQ).

7/3/1982.

Received

(16)

**Audit Report of PWD Electrical Maintenance Circle M-15, MSO Building,
ITO, New Delhi for period 2006-07 to 2007-08.**

(Current report- Part-II)

(18) **PARA NO-1**

Ref. Memo No -4

Dated 13-02-09

Subject:- Income Tax

During scrutiny of Income Tax calculation for the Year 2007-08, the following discrepancies were noticed:-

Documentary proof regarding income tax calculations in respect of following officials were not made available to audit. The same may be either shown to audit or recovery may be made as per details given as under:-

S. No.	Name of Official & Designation	Gross Salary	Deductions	Taxable income	Tax	Tax already deducted	Balance to be recovered	Remarks
1.	Sh. Pradeep Kumar, JE(E) M-151	332780	88353	244427	23573	19113	4460	LIC for 18928 & F for Rs. 500 required
2.	Sh. Rishi Pal Saini, JE(E) M-153	233809	22080	211729	16836	Nil	16836	Interest Housing L for 83779/- & for 10000/- required
3.	Sh. Biswroop Biswas, JE(E) M-153	198021	48720	149301	4048	Nil	4048	LIC for 33476/-, Money F for 10000/- required
4.	Sh. Sanjay kumar Gupta, JE(E) M-153	223819	68180	155639	5282	1423	3859	LIC for 41065/- required

Necessary action may be taken to remove the above discrepancies and compliance may be shown to audit.

70
PARA No. 2

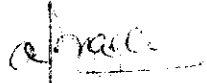
13
Ref. Memo No. 01

Dated:- 06-02-09

Subject:- Non production of Records

The following record have not been furnished to audit. The same may be provided at the time of next audit.

1. Property register.
2. A quittance roll.
3. GPF broad sheet (Class-IV)
4. LTC/TA/Conveyance/Tuition Fee/Re-imburement register.
5. Spouse information (Out of 158 employees spouse information for 47 employees only were furnished. The remaining information of 111 employees yet to be furnished).


(A. P. Joshi)

I.A.O. Party No. XIV

(14)

TEST AUDIT NOTE (TAN)

TAN No. 01

**Ref. Memo No -2
Dated 11-02-09**

Sub:- Cash book.

Test check of the cash book for the period of audit revealed the following discrepancies/Short-comings:-

1. The cash book has not been maintained in form GAR-3 as prescribed in CGA (R&P) rules.
2. The account payee crossed Cheques drawn in the personal name of a recipient (Govt. servant or third party) have neither entered in a separate register nor found entered in the cash book. Whereas exception (a) below rule 13 (ii) of R&P rules provides that these may be recorded and watch through a separate "Crossed cheque and band draft transit register" Some cases are shown as under:-

S. No.	Cheque No. & Date	Amount	Bill No. Date
1.	744498 14-03-07	10,50,000/-	95 20-02-07
2.	593880 31-07-07	1,19,480/-	164 12-07-07
3.	593864 31-07-07	31,538/-	180 16-07-07
4.	593866 31-07-07	48,197/-	182 16-07-07
5.	594535 09-10-07	2,59,620/-	183 16-07-07
6.	594013 22-08-07	45,198/-	211 01-08-07

The reason for not maintaining the above register may be explained to audit. Since the register has not been maintained, the audit could not ascertain the whereabouts of these cheques.

Necessary action may be taken to maintain the requisite register and all cheques of the above categories may be entered in the register under intimation to audit.

3. Cash Book was not found closed on daily basis.
4. Total's have not found checked other than the writer of the cash book.
5. As per rule 13 (ii) all monetary transactions should be entered in the cash book as soon as they occur and attested by the HOO in token of check. However, it has been noticed that the entries in the cash book from 04/06 to 05/07 have not been signed by the HOO/DDO.

- 13
6. The Cash Book now prepared after w.e.f. 21-12-07 shown to audit but the same has not been signed by the DDO. Hence the entries could not be verified by the audit.

Reasons for the lapses may be intimated and needful be done under intimation to audit.

TAN NO. 02

Ref. Memo No -7
Dated 17-02-09

Sub:- GPF Account class- IV Staff.

During test check of GPF Account of Class-IV for the year 2007-08. the following irregularities were noticed :-

1. Signature of the Head of office is not obtained in GPF ledger.
2. GPF advances/withdrawals drawn from GPF account are not debited in GPF ledger in the same month of drawal, instead they have been debited in the following month of the drawal. The same is incorrect. GPF advance/ withdrawal should be debited in GPF ledger in the same month of drawal. Some instances are shown as under:-

Sr. No.	Name of the official	Month of drawal	Amt. (Rs.)	Month of entry in GPF ledger
1	Sh. Jai Bhagwan, Chowkidar	10/07	45,000/-	12/07
2	Sh. Raj Kumar, Chowkidar	11/07	40,320/-	12/07

All other similar cases may be checked and necessary rectification may be carried out GPF ledger under intimation to audit.

3. Details of GPF Advance/ withdrawal like Bill No. Sanction No etc. were not mentioned GPF ledger nor the same was traced in the Bill register. Few instances are shown as under

Sr. No.	Name of the official	Amt. (Rs.)	Month of entry in GPF ledger
1	Sh. Ashok Kumar Mahato, Peon	1,50,000/-	06/07
2	Sh. Pritam Singh, Lift Operator	1,20,000/-	10/07
3	Sh. Pyare Lal Meena, Lift Operator	40,000/-	11/07
4	Sh. Tek Bahadur, Chowkidar	20,000/-	05/07
5	Sh. Diley Ram, Chowkidar	40,230/-	08/07

In the absence of Bill No and date the correctness of entry could not be verified. Hence necessary action may be taken to incorporate the same in the GPF ledger in the above and other similar cases under intimation to audit.

- 12
4. Subscription for the year 2007-08 were not entered in GPF ledger in respect of Sh. Jasp Singh, Lift Operator. Reason may be elucidated to audit.
5. Progressive balances were not worked out in GPF ledger in respect of following officials

Sr. No.	Name of the official
1	Sh. Umed Singh, Peon
2	Sh. Sham Lal, Chowkidar
3	Sh. Raj Bahadur, Chowkidar

Necessary action may be taken to remove the above discrepancies and compliance may be shown to audit. GPF ledger for the year 2006-07 is not furnished to audit. The same may be made available to audit without for the delay.

TAN NO. 03

Ref. Memo No -3
Dated 11-02-09

Sub:- Bill register.

Test scrutiny of the bill register revealed the following discrepancies/short Comings:-

1. Bill register was not found maintained in form GAR-9 as provided in C&A (R&P) rule. The same has been prepared in a plain ruled register without proper columns as provided GAR-9
2. Follow up action was not found recorded against the bill Nos. in the bill register in most the cases. In the absence of it, present position of the bill could not be verified.
3. D.D.O. has not signed the entries made in the register in many cases. All entries from 02/08 to 03/08 have also not been signed by the D.D.O.
4. Cutting and overwriting was not found attested by D.D.O.
5. Summary of bill has not been prepared at the end of each month.

Reasons for the short-comings may be intimated and needful be done under intimation audit.

TAN NO. 04

MEMO NO. 08

Dated:- 18-02-09

Subject:- Service Book

During scrutiny of service book following discrepancies were noticed against the offic mentioned below:-

<u>S. No.</u>	<u>Name & Designation</u>	<u>Discrepancies/Remarks</u>
1.	Sh. Raj Kumar, Chowkidar	Photo not pasted.
2.	Sh. Ravi Aggarwal, JE(E)	1. Service Verification w.e.f. 01-10-07 to 09-10-07 2. Nomination of Family Pension
3.	Sh. M. L. Nirankari, JE(E)	1. Photo not pasted. 2. Nomination of Group Insurance, Gratuity & Family Pension.
4.	Sh. S. K. Mandal, JE(E)	1. Photo not pasted.
5.	Sh. Sudesh Bandhu, JE(E)	1. Photo not pasted.
6.	Sh. S. K. Kalra, JE(E)	1. Photo not pasted. 2. Nomination of Family Pension
7.	Sh. Narender Kumar, JE(E)	1. Nomination of Family Pension & Gratuity.
8.	Sh. Sunil Kumar, D/M Gd.- III	1. Photo not pasted.
9.	Sh. Manoj Kumar Gupta, AE(E)	1. Nomination of Group Insurance, Family Pension & Gratuity.
10.	Sh. B. Biswas, JE(E)	1. Nomination of Family Pension & Gratuity.
11.	Sh. S. K. Gupta, JE(E)	1. Nomination of Group Insurance, Family Pension & Gratuity.
12.	Sh. Than Singh, JE(E)	1. Nomination of Group Insurance, Family Pension & Gratuity.
13.	Sh. S. K. Chakrawarti, JE(E)	1. Nomination of Family Pension

Needful be done under intimation to the audit and similar action be taken in all other such cases.

TAN NO. 05

Ref. Memo No -5
Dated 16-02-09

Sub: - Liveries to class- IV Staff.

Test check of Liveries records reveals that the uniforms were not issued to class -IV staff during the year 2007-08. The reasons for non-issue of liveries to class-IV staff for the above period may be explained to audit. Necessary action may also be taken for issue of liveries to class-IV staff on due time under intimation to Audit.


(A. P. Joshi)
I.A.O. Party No. XIV

(1)

**AUDIT REPORT IN RESPECT OF PWD CIRCLE M-15
GOVT. OF DELHI, MSO BUILDING, I. P. ESTATE, NEW DELHI
FOR THE YEAR 2008-09 and 2009-10**

PART II : CURRENT REPORT

**Para 1 : Income Tax – Short Recovery of Rs.4813/-
(Audit Memo. No.2A and 2B dated 7.10.10 and 12.10.10)**

Scrutiny of record pertaining to Income Tax for the years 2008-09 and 2009-10 revealed the following discrepancies:-

1. Scrutiny of the Form 16, PBR, Bill Register and other relevant record pertaining to Income Tax revealed that in the cases mentioned below the official/officer had availed their Leave Travel Concession (LTC) during the years of audit. Scrutiny of Bill Register and PBR had further revealed that the Leave Encashment availed by the official/officer along with LTC has not been included in the taxable income for the purpose of calculation of Income Tax, which is incorrect. As per Rule, Leave Encashment availed by the official/officer is fully taxable and therefore will be the part of taxable income. Few such instances are given hereunder:-

S. No.	Year	Name of the official/ officer S/Sh./Smt.	Leave Encashment (Rs.)	Tax to be paid (Rs.)
1.	2009-10	Krishan Singh Yadav, HC	7108	1464
2.	2009-10	Mahesh Kumar Singh, LDC	4457	460
3.	2009-10	S. K. Chopra, LDC	7755	798
4.	2009-10	Raj Kumar, Chowkidar	5321	548
Total				3270

Short recovered tax on the amount of leave encashment may be recovered from the above mentioned official/officer and deposited into the Govt. account, after due verification from the relevant record. The above cases have been checked on test check basis, similar other cases may also be checked by the circle office at their level.

2. Tax amounting to **Rs.1068/-** was also recovered short from Sh. Angad Singh, L/O due to wrong calculation on account of HRA rebate allowed to official. As per Form 16 HRA rebate of Rs.32346/- was allowed to the official whereas it should be Rs.21980/-. Hence actual tax to be paid by the official was to be Rs.3535/- instead of Rs.2467/-.

Short recovered amount of **Rs.1068/-** may be recovered from Sh. Angad Singh, L/O now after due verification under intimation to audit.

3. Gross salary in the case of Sh. Nandan Singh, Lift Operator (M-153) was taken as Rs. 3,23,280 instead of Rs.3,27,891/- while computing the income tax for the year 2009-10; however, the PBR of the Division office shows that an amount of Rs.4611/- was paid to the employee on account of TA arrear from 3/09 to 11/09, which was not taken in his gross salary. Hence, tax calculated accordingly and found that a sum of **Rs.475/-** is recoverable from the employee.

Para 2 : Short deduction of DGEHS Contribution - Rs.11070/-.
(Audit Memo. No.6 dated 12.10.10)

The rates of monthly contribution Delhi Government Employees/ Pensioners Health Scheme have been revised in according to Pay range/Pension/Family pension and the corresponding contribution required for DGEHS beneficiaries is as under: -

S. No	Basic Pay Plus Dearness Pay or Basic Pension plus Dearness Pension	Subscription
1	Up to Rs.3000/-	Rs.15/-
2	Rs.3001 to 6000/-	Rs.30/-
3	Rs.6001 to 10000/-	Rs.50/-
4	Rs.1 0001 to 15000/-	Rs.75/-
5	Rs.15001 & above	Rs.100/-

The above rates of contribution are effective with effect from 1.4.2007. During the test check of pay bill register for the year 2008-09 and 2009-10, it is noticed that the DGEHS contribution has been deducted short in the following cases:-

Name & Designation	Basic Pay +DP	Subscript ion Due	Subscription deducted	Less Amt.	No. of Months	Recovery Due
Rajesh Kumar, JE (M-154)	12625	75	50	25	27	675
Jagdish Chander, D/Man	12625	75	50	25	27	675
Kailash Pati Singh, JE	15488	100	75	25	27	675
Jitender Kumar, UDC	8400	50	30	20	27	540
Bagh Singh, Barkandaz	6150	50	30	20	27	540
Guru Dayal Chowkidar	6038	50	30	20	27	540
D. K. Kalra, AE (M-153)	12750	100	75	25	27	675
Bis Ram Meena, L/O	6045	50	30	20	27	540
Mita Sahni Rakshit, Steno	7800	50	30	20	27	540
Madan Lal, L/O	6045	50	30	20	27	540
Sunil Dutt, JE (M-151)	10950	75	50	25	27	675
Sumit Kumar Mandal, JE	10950	75	50	25	27	675
Karuna Sharma, LDC	6150	50	30	20	27	540
Bhagat Singh, LDC	6300	50	30	20	27	540
Puran Chand, LDC	6600	50	30	20	27	540
Anil Kumar, L/O	6203	50	30	20	27	540
Raghuraj Singh, L/O	6203	50	30	20	27	540
Haripal Singh, L/O	6203	50	30	20	27	540
Anup Saxena, L/O	6330	50	30	20	27	540
Total						11070

Short deduction of DGEHS amounting to Rs.11,070/- may be recovered from above named officials immediately and deposited into government account. Further, it may be pointed out here that the above amount has been calculated w.e.f. April'2008 to June'2010; the circle office may calculate the overpaid amount on account of DGEHS recovery accordingly for the year 2007-08, if any, and may recover the same; at their level under intimation to audit.

It is also suggested that similar other cases may also be reviewed and overpayment if any is found, be recovered and audit department be intimated accordingly.

**Para 3 : Non utilization/condemnation of Four Vehicles in Circle Office.
(Audit Memo. No.8 dated 13.10.10)**

Scrutiny of information furnished by the Circle Office in connection with the Govt. Vehicles lying in their office revealed that the following vehicles are lying unused or not in working condition:-

S. No.	Regn. No. of Vehicle	Type/Class of Vehicle	Provided to
1.	DL-2CB 3352	JEEP	EMD M-151
2.	DBC - 6909	Ambassador Car	EMD M-153
3.	DHD - 7989	Ambassador Car	- do -
4.	DL-2C - A 6686	Ambassador Car	EMD M-154

In view of above, the following information/record was asked for by the audit party for scrutiny and the same was not furnished during the time of audit:-

1. Date since when the vehicle is not in working condition;
2. Date of Purchase and the value of vehicle purchased;
3. Registration Certification and Stock Entry Record of the Vehicle; and
4. History Sheet of the Vehicles.

The audit party was also not apprised of as to what efforts were made by the Circle Office for re-utilization of these vehicles. In case, the said vehicles have already reached the specified kilometer or the specified life, the HOO may declare the said vehicle as condemned, after obtaining a certificate from the workshop of Transport Department of Government of Delhi. The audit may also be informed as to whether any action has been taken by the HOO being the competent authority to this effect as the vehicles are losing their values by the passage of time.

**Para 4 : Payment of contingent bills from Divisions.
(Audit Memo. No.5 dated 08.10.10)**

Test check of the record revealed that the circle office is not incurring any expenditure on contingent items i.e. stationery, misc. office items, computer consumables, newspaper bills of office/officers, etc. from their own budget. All the bills/requests for the above items are being sent to different divisions of the circle and the Division offices are incurring expenditure on these bills from their budget on behalf of circle office.

Details of few bills, which were sent to Divisions by circle office after procurement of various items from local dealers, are given below for reference:-

6

S. No.	Name of the dealer	Bill No. /date	Items purchased	Amount of bill	Division to which bills forwarded
1	N.C.C.F.	800520/10.06.08	Stationery items	10679	M 154
2	Taneja Enterprises	417/20.08.08	- do -	2720	M 154
3	N.C.C.F.	801103/22.08.08	- do -	8718	M 151
4	N.C.C.F.	801715/27.11.08	- do -	13328	M 152
5	Taneja Enterprises	1083/30.03.09	-do -	7279	M 152
6	Mitushi Electronics Component Pvt. Ltd.	0257/22.06.09	Toner for printer	2000	M 154
7	Taneja Enterprises	490/30.10.09	Stationery items	8855	M 151
8	Taneja Enterprises	089/18.06.09	- do -	6870	M 154

On the basis of above, the following information was asked for by the audit party, which was not furnished during the time of audit:-

1. Total amount incurred on the purchase of stationery items by circle office during 2008-09 & 2009-10.
2. The head of account in which the expenditure was booked by the division (O.E. or Charged to Work)
3. As per Rule 145 of General Financial Rules, 2005, the goods up to the value of Rs.15000/- can be purchased without inviting quotations, but a certificate that "Iam personally satisfied that these goods purchased are of the requisite quality and specification and has been purchased from a reliable supplier at a reasonable rate" is required to be recorded by the competent authority. It may be clarified as to whether Rule 145 of G.F.R. was observed while procuring the above mentioned items as no such certificate found recorded on the copy of the bills shown to audit.
4. As per delegation of financial powers by CPWD; the powers of HOO for the purchase of stationery items is only Rs.10,000/- per annum. It may also be clarified to the audit as to whether the approval of Head of Department was obtained before sanctioning the payment.

Apart from sending the bills to the divisions for the items already purchased, circle office had also sent several requests to the divisions for the supply of stationery and misc. items for office use of circle.

Reasons for sending the requisitions or bills of contingency items to divisions for payments when a non-cheque drawing D.D.O. is available in the circle office and payments can be made by the circle office after drawing the same from concerned PAO may also be elucidated to audit.

Para 5 : **Excess payment of Rs. 1194/- on account of rounding of increments.**
(Audit Memo. No.9 dated 18.10.10)

In accordance with the clarification issued by the Govt. of India, Ministry of Finance's Office Memorandum No. F.No.1/1/2008-IC, dated 29-01-2009, while calculating the increments under the revised pay rules, 2008, paise should be ignored, but any amount of a rupee or more should be rounded off to next multiple of 10. For example, if the amount of increment comes to Rs.660.90 paise, then the amount will be rounded off to Rs.660 and if the amount of increment comes out to Rs.661.70 paise, then the amount will be rounded off to Rs.670.

During the test check of pay fixation cases, it is found that the increments granted under 6th CPC are not rounded off in accordance with the above referred office memorandum. This resulted to an **excess payment of Rs.1194** /- up to October 2010. The amount of excess payment made in this regard may be recovered immediately from the concern officials (names given below) and deposited into the government. Documentary proofs of the same be sent to the audit department.

S. No.	Name and Designation	Excess Payment Rs.
1	Sh. Avinash Kumar, D/Man	258
2	Sh. K. S. Yadav, H/C	210
3	Sh. Pawan Kumar, UDC	210
4	Smt. Seema Chhabra, UDC	258
5	Sh. S. K. Chopra, LDC	258
Total		1194

The above mentioned cases have been checked on the basis of test audit. It is also suggested that similar other cases may also be reviewed accordingly and excess payment, if any is found, same may be recovered under intimation to the audit department


(KRISHNAN KUTTY)
I.A.O.
PARTY NO.XV

TEST AUDIT NOTE

6

TAN 1 : Pay Bill Register
(Audit Memo. No.4 dated 07.10.10)

During the scrutiny of the Pay Bill Register for the audit period 2008-09 and 2009-10 the following shortcomings have been noticed:-

- 1) Most of the columns of the upper portion of PBR i.e. Date of joining, Date of increment, Scale of Pay/Pay Band, Govt. Residence occupied, Advance taken etc. have been left blank. In the absence of this vital information, the audit has faced difficulties in checking out the calculations.
- 2) None of the entries made in the PBR have been found checked/initialed by DDO.
- 3) Cuttings/over writings are not attested.
- 4) Abstracts of Pay Bill Register are not filled.
- 5) It is also noticed that the entries regarding Medical, LTC claims etc. are shown in the PBR. These entries should not be reflected in the PBR. Separate registers should be maintained for such type of claims.

The above mentioned shortcomings may be removed by the Circle Office under intimation to audit.

TAN 2 : Log Book of Vehicle No. DL 3C AJ-5767.
(Audit Memo. No.10 dated 18.10.10)

Scrutiny of the Log Book of Vehicle No. DL 3C AJ-5767 revealed the following shortcomings:-

1. In the upper column of Log Book while getting petrol, the kilometer covered was not found recorded anywhere in the Book.
2. Summary of miles covered and petrol consumed was not found recorded in the log book at the close of each month.
3. Log Book for the period 01.04.08 to 30.11.08 has not been provided to the audit.

Necessary entries in this regard may be made by the circle office.

TAN 3 : Non submission of documentary proofs in support of savings for claiming Income Tax Rebate.
(Audit Memo. No.3A and 3B dated 7.10.10 and 13.10.10)

During the test check of the record pertaining to the Income Tax for the audit period, it is noticed that the documentary proofs in support of the savings for claiming income tax rebate, not found attached with the Income Tax Calculation Sheet in respect of the under mentioned official/officers for the year 2008-09 and 2009-10: -

2008-09

S. No.	Name & Designation of the Officer/official S/Sh./Smt.	Amount	Nature of savings	Remarks
1.	Karan Vir Singh, SE	11000	Donation for charitable purpose	Receipt not attached
2.	Ravi Kumar Bhatia, JE (M-151)	4800	Rent Rebate	Original Rent Receipt not attached
3.	Suresh Chand, Lift Operator (M-151)	4865	LIC premium	Receipt not attached
4.	Vikram Pal Singh, D/Man	25000	LIC premium	Receipt not attached
5.	Bhagwan Prasad, LDC (M-152)	704.30	LIC premium	Receipt not attached
6.	Dalip Singh, L/O (M-154)	5500	Rent Rebate	Original Rent Receipt not attached
7.	Hans Raj Meena, L/O (M-154)	4000	Rent Rebate	Original Rent Receipt not attached
8.	S. R. Abbas, EE	70525	LIC premium	Receipt not attached
9.	B. K. Pandey	9493	LIC premium	Receipt not attached
10.	Biswarup Biswas	16738	LIC premium	Receipt not attached

Therefore, saving proofs in respect of above mentioned staff members may be obtained from them, in case, the documentary proofs in support of savings are not produced, tax further recoverable may be worked out and recovered under intimation to audit.

**TAN 4 : Shortcomings in Service Books
(Audit Memo. No.5 dated 08.10.10)**

Scrutiny of service books of Circle 15 revealed following irregularities:

1. No Photographs found pasted in the Service Books in r/o the following officials:

S. No	Name of the official (S.Sh./Smt.)	Designation
1.	Satyajit Mandal	AE(E)
2.	L. C. Prasad	AE(E)
3.	Sanjay Kumar Gupta	AE(E)
4.	S. K. Dhamija	JE(E)
5.	Mita Rakshit	-
6.	Surinder Kumar	LDC
7.	Gian Chand	L.O.
8.	Raj Kumar	-do-
9.	Angad Singh	-do-
10.	Prem Chand	LDC
11.	Inder Pal	LDC
12.	K.S. Yadav	H/C
13.	Ajit Kumar Malhotra	UDC
14.	Pawan Kapoor	UDC
15.	Anil Kumar Sharma	UDC
16.	Puran Singh	LDC
17.	Bagh Singh	Barkandaz
18.	Raj Kumar	Peon

2. The photographs pasted in the Service Book were not found attested by the Head of the Office in respect of following employees:-

S. No	Name of the official (S.Sh./Smt.)	Designation
1.	A K Srivastava	AE(E)
2.	Krishna Pahwa	-
3.	Anand Mani Sharma	JHT
4.	Mahinder Singh	UDC
5.	Sant Ram	L.O.
6.	Raghu Raj Singh	L.O.
7.	Jai Pal Singh	LDC
8.	Ashok Kumar	UDC
9.	Satbir Singh	H/C
10.	Anita Rani Karan	LDC

3. Scrutiny of Service Books also revealed that in respect of the following officials/officers, the Earned leave Account has not been maintained up to date.

S. No	Name of the official/officer and Designation (S.Sh./Smt.)	Period up to which leave credited into account
1.	Jai Pal Singh, LDC	30.06.06
2.	K. S. Yadav, H/C	30.06.06
3.	Jitender Kumar, LDC	31.07.07
4.	Sumer Singh, D/Man	31.12.07
5.	Avinash Kumar, D/Man	31.12.07
6.	H. K. Mittal, AAO	31.12.07
7.	Mithai Lal, Peon	30.06.09

4. Annual Service verification was not founded recorded in the Service Books in respect of under mentioned officials/officers:-

S. No	Name of the official (S.Sh./Smt.)	Designation	Service Verification done upto
1.	B. Biswas	AE(E)	31.05.08
2.	K.S. Yadav	H/C	31.08.07
3.	Jitender Kumar	UDC	31.08.07
4.	Seema Chhabra	LDC	30.06.08
5.	Ajit Kumar Malhotra	UDC	31.08.07
6.	Basanti Herenj	LDC	31.08.07
7.	Avinash Kumar	D/Man	31.08.07
8.	H. K. Mittal	AAO	11.06.07
9.	Bag Singh	Barkandaz	31.10.07
10.	Raj Kaur	Peon	31.01.07
11.	Mithai Lal	Peon	31.08.07

5. As per Rule 32 of CCS Pension Rules, the service of those government employees should be verified from the concerned Pay and Accounts office, who have completed the 25 years or more than 25 years of service or has attained the age of 55 years, whichever is earlier. During the test check of the service books it is found that services of the under mentioned officials/officers have not been got verified from the concerned PAO:-

S. No	Name (S.Sh./Smt.)	Designation
1.	Sudesh Bandhu	JE(E)
2.	Satyajit Mandal	AE(E)
3.	Narender Kumar	AE(E)
4.	L. C. Prasad	AE(E)
5.	Krishna Pahwa	-
6.	Mahender Singh	UDC
7.	Raj Kumar	L.O.
8.	Giasu Ram	LDC
9.	Prem Chand	LDC
10.	Inder Pal	LDC
11.	Jai Pal Singh	LDC
12.	Ashok Kumar	UDC
13.	Ajit Kumar Malhotra	UDC
14.	Pawan Kumar	UDC
15.	Satbir Singh	H/C
16.	Suman Malhotra	UDC
17.	Ajit Kumar Singhal	UDC
18.	Avinash Kumar	D/Man

Necessary corrections in the above mentioned cases may be made by the Circle office in the Service Books of the concerned official/officer. Similar other cases may also be checked by the Circle office at their level.

**TAN 5 : Non Production of Record.
(Audit Memo. No.1 Dated 01.10.10)**

Property Register has not been produced by the Circle Office for auditing; the same may be produced at the time of next audit.


(KRISHNAN KUTTY)
I.A.O.
PARTY NO.XV