

**DIRECTORATE OF AUDIT
GOVT OF N.C.T. OF DELHI
4TH LEVEL, DELHI SECTT.
I.P.ESTATE: NEW DELHI**

Sub: - Audit report of Superintending Engineer, PWD Maintenance (Shahdara) Circle (B&R) Western Yamuna Bank, Near Lok Nayak Setu, IP Estate, New Delhi-110 002f or the period 01.04.2013 to 31.03.2016.

INTRODUCTION

The Internal Audit on the account of Superintending Engineer, PWD Maintenance (Shahdara) Circle (B&R) Western Yamuna Bank, Near Lok Nayak Setu, IP Estate, New Delhi-110 002 for the period 01.04.2013 to 31.03.2016 was conducted by field Audit Party No. XI, comprising Sh. Mohinder Kumar., IAO/Sr. A.O. , Smt. S. Usha, AO., Sh. Ajay Malhotra, AAO and Sh. Mohan Lal, UDC. The audit was conducted during 07-Working days w.e.f. 28.07.2016 to 05.08.2016, i.e., the allotted time.

AIMS AND OBJECTIVES

The Circle Office is headed by Superintendent Engineer, who is acting as Head of office of the Circle. There are 02 Divisions under the jurisdiction of the Circle M-211 and M-231. The objective/target of the office is to maintain some Govt. Buildings and Roads of East Delhi.

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

The following officers/officials have served as H.O.O./D.D.O./Cashier during the Audit period 01.04.2013 to 31.03.2016

H.O.O.

Name	Designation	Period
Sh. A.V. Kujur	Superintending Engineer	01.04.13 to 15.12.15
Sh. A.K. Aggarwal	Superintending Engineer	16.12.16 TO 31.03.16

D.D.O.

Name	Designation	Period
Sh. S.P. Bawalia	Executive Engineer (P)	01.04.13 to 21.08.13
Sh. A.K. Kulshrestha	Executive Engineer (P)	22.08.13 to 10.12.14
Sh. SC Jain	Executive Engineer (P)	15.12.14 to 04.08.15
Sh. SK Tripathi	Executive Engineer (P)	05.08.15 to 05.12.15
Sh. Rakesh Vig	Executive Engineer (P)	06.12.15 to 02.02.16
Sh. SC Jain	Executive Engineer (P)	02.02.16 to 31.03.16

Cashier

Name	Designation	Period
Sh. Prem Lal	Lower Division Clerk	01.04.13 to 31.03.14
Sh. Brahm Prakash	Lower Division Clerk	01.04.14 to 29.05.15
Sh. Kirpal Singh	Lower Division Clerk	01.06.15 to 31.03.16

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BUDGET ALLOCATION AND EXPENDITURE FOR THE YEAR 2013-14 to 2015-16:-

Year	Head	Budget Allotted (In Lac)	Expenditure (In Lac)	Balance (In Lac)	%age of Saving
2013-14	Plan	-	-		
2013-14	Non-Plan	481.00	432.00	48.91	10.17%
2014-15	Plan	-	-		
2014-15	□ Non-Plan	615.00	581.84	33.16	5.39%
2015-16	Plan	-	-	-	-
2015-16	Non-Plan	721.20	596.12	125.08	17.34%

Vacancy Statement

Details of Staff	Sanction Strength	Filled	Vacant
Group A	05	03	02
Group B	63	46	17
Group C	64	41	23
Total	132	90	42

STATUTORY AUDIT

Statutory audit of the Superintending Engineer, PWD Maintenance (Shahdara) Circle (B&R) Western Yamuna Bank, Near Lok Nayak Setu, IP Estate, New Delhi-110 002 has not been conducted by AGCR

MAINTENANCE OF RECORDS:-

The maintenance of records of Superintending Engineer, PWD Maintenance (Shahdara) Circle (B&R) Western Yamuna Bank, Near Lok Nayak Setu, IP Estate, New Delhi-110 002 was found satisfactory subject of observations made in Current audit report.

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OLD AUDIT REPORT:-

There were 09 audit paras with recovery of Rs. 6180/- outstanding in r/ Superintending Engineer, PWD Maintenance (Shahdara) Circle (B&R) Western Yamuna Bank, Near Lok Nayak Setu, IP Estate, New Delhi-110 002.No Reply for the old Audit Paras has been submitted by the Auditee to Audit Party. However 02 paras were settled and taken as fresh. Accordingly, 07 audit para's have been included in the current audit report as Part-1 with recovery of Rs. 6180/-.

Part-I (old audit report)

S.No.	Year	Total Paras	Para Settled	Para No. of settled para	Outstanding Paras
1.	2007-09	03	01	3	02
2.	2009-12	06	01	9	05
		09	02	-	07

Details of Old Recovery:-

S. No.	Year	Total old recovery (Rs.)	Amount recovered (Rs.)	Balance recovery (Rs.)
1	2007-09	6180/-	-	6180/-
2	2009-12	-	-	0
TOTAL		6180/-	-	6180/-

Current Audit Report

During the course of current audit 11-Audit memo's including 02-record memos highlighting various irregularities/short comings were issued raising recovery of Rs. 87965/-. No reply of observation memos has been submitted by the Auditee Accordingly, 03-audit paras (06 Momos) and 05-TAN have been incorporated in the current audit report with the total recovery of Rs.87965/-.

Details of Current Recovery

Para No.	Total Recoveries (Rs.)	Amount Recovered (Rs.)	Balance (Rs.)
PARA NO. 01 (A) (Ref. Memo No.3)	2675/-	0	2675/-
PARA NO. 1 (B) (Ref. Memo No.9)	454/-	-	454/-
PARA 2 (A)	21916/-	-	21916/-

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PARA 2 (B)	62920/-	-	62920/-
TOTAL	87965/-	-	87965/-

The internal audit report has been prepared on the basis of information furnished and made available by the Office of Superintending Engineer, PWD Maintenance (Shahdara) Circle (B&R) Western Yamuna Bank, Near Lok Nayak Setu, IP Estate, New Delhi-110 002. The Directorate of audit, GNCT of Delhi disclaims any responsibility for any misinformation and / of non-information on the part of auditee.



(MOHINDER KUMAR)

I.A.O. Audit Party No. XI

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Part - I NIL Being Dst audit.

First Internal audit (Current Report)

Part - II

Para

Para 1 (Memo No. 05)

Sub: Wrong fixation of pay due to implementation of 6th Pay Commission.

On scrutiny of the service books provided to the audit, it has been observed that fraction of paise has been rounded off to rupees ten which is incorrect. As per circular No.OM. Clarification under OM dt. 29.01.09, the fraction of paise is to be ignored and not to be rounded off to next Rs.10/-. In the following cases, fraction of paise has been rounded off to Rs.10/-. The same may be corrected and necessary recovery effected under intimation to the audit: -

1. Smt. Kallash Devi, Sweeper from Rs.7020/- to Rs.7240/- w.e.f. 1.7.07 whereas it should be fixed at Rs.7230/-.
2. Sh. Sajjan Singh, Supdt. from Rs.13160/- to Rs.13690/- w.e.f. 1.7.06 whereas it should be Rs.13680/-.
3. Sh. Birbal, Chowkidar, Rs.9290/- w.e.f. 1.7.06 whereas it should be Rs.9280/-.
4. In case of Sh. Maman Singh Lakra, UDC, pay has been fixed Rs.9910/- w.e.f. 1.1.06 whereas it should be Rs.9840/- (Rs.7440/- + Rs.2400/-).

Besides above, all similar cases may be reviewed and corrected accordingly and necessary recovery, wherever applicable may be effected under intimation to the audit.

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Para - II (Memo No. 09)

During the course of scrutiny of Income Tax for the year 2008-09, it is observed that rebate on HRA receipt given to Sh. Babu Ram, AE is incorrect. He has produced the Rent Receipt for Rs.2,500/- p.m. which comes to Rs.30,000/- p.a. As per Income Tax Rule, the rebate is admissible on rent paid in excess of 10% of salary, which is Rs.37,177/-. So the admissible rebate is NIL. Recovery of Income Tax of Rs.6,000/- and Edu. Cess @ Rs.180/- may be made from the official under intimation to audit.

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Sub: Pay Bill Register.

During the course of scrutiny of PBR's pertaining to EE, Circle-23, Lok Nayak Setu, PWD, New Delhi for the financial year 2008-09, following Irregularities have been noticed: -

1. Columns regarding scale of pay, DOJ, Govt. residence etc. left blank in respect of Sh. Hari Shanker, Sh. Ram Milan, LDC, Sh. Pankaj Celly, LDC etc.
2. No detail of advances related to GPF, MCA, HBA etc. given in respect of Sh. Satish Kumar, LDC, Sh. Raghbir, Sh. Surinder Kumar etc.
3. Cutting and overwriting in PBR.
4. No initials done in PBR.

(Columns in PBR may be updated in other cases also).

Further, it has also been noticed that income tax had not being deducted on average basis as per the directions of Income Tax in following cases which is the full responsibility of DDO:

1. Sh. G.P. Shrivastava } Income Tax deducted in last 3 months.
2. Sh. Mohan Prasad
3. Sh. Rishi Pal Singh

PBR may be maintained properly and income tax be deducted on average basis and compliance of the same may be shown to next audit.


(R. K. SHARMA)
IAO Party - 18

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PART - II
CURRENT AUDIT REPORT
2009-2012

Para-3
Para-1:- Group Insurance Scheme 1980 (Subscription).
(Audit memo No.4, Dated:21/09/2012)

During the course of scrutiny of PBR for the financial year 2012-13. It has been observed that subscription under group insurance scheme 1980 in r/o following officials is being deducted @ Rs.15/- per month.

S. No.	Name	Grade Pay	Subscription in Rs.
1	Sh. Veer Singh	1900	15
2	Sh. Lal Bahadur	2400	15
3	Sh. Ramesh Chand	2000	15
4	Sh. Virender Kumar	2400	15
5	Sh. Attar Singh	2000	15
6	Sh. Birbal Ram	1900	15
7	Sh. Gaur Singh	2000	15
8	Sh. Harnbans Lal	2000	15
9	Sh. Raghubir Prasad	2000	15
10	Sh. Ram Sewak	2000	15
11	Sh. Dhaneshwar Thakur	2400	15
12	Sh. Ganesh	2000	15
13	Sh. Om Prakash	2000	15
14	Sh. Rajeshwar Bhagat	2000	15
15	Sh. Ram Pal	2000	15
16	Sh. Vinod Kumar	1900	15
17	Smt. Kailash Devi	1900	15
18	Sh. Om Prakash	1800	15

The Rate of subscription to the erstwhile Group-D employees placed in the PB-1 with Grade Pay of Rs.1800/- and classified Group-C is @ Rs.30/- per month from January-2011 onwards.

The subscription in r/o aforesaid officials placed in the PB-1, with GP Rs.1800/- is still deducting subscription @ Rs.15/- per month which is incorrect.

The subscription in r/o aforesaid officials under group insurance scheme 1980 needs to be deducted @ Rs.30/- per month w.e.f. January 2011 onward. The arrear of subscription be recovered from the salary of the incumbents under intimation to audit. The other similar cases if any may also be reviewed.

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Para-2:- Pay Bill Register.

(Audit memo No.5, Dated:24/09/2012)

During the course of scrutiny of PBR pertaining to Executive Engineer, C-23, Lok Nayak Setu, PWD, Delhi for the financial year 2011-2012. The following irregularities have been noticed:-

1. Columns regarding scale of pay, grade pay, date of joining and government residential address ect. left blank.
2. No detail of advances/withdrawals with number of installments if any related to GPF, MCA, HBA etc. given. Few instances are given below:-

- (i) Sh. Ajay Kumar Bhardwaj
- (ii) Sh. Sushil Kumar
- (iii) Sh. Sohan Lal
- (iv) Sh. Garaj Singh and other officials

3. Income tax deductions at source:- Further every employer should deduct income tax at source in monthly installments from the salaries disbursed by him, final adjustment being made from the last salary payable before the end of the respective financial year. While scrutiny of PBR and income tax papers for the financial year 2011-12. It has been observed that income tax from the salary of employees have not been deducted on average basis at source. The same was deducted from the salary at the end of the year. The income tax needs to be deducted at source in monthly installment basis. Few instances are given below.

S. No.	Name	Month & Year	Rs.
1	Sh. Gudyal Singh, Executive Engineer	January-2011	20,000/-
		February-2011	14,818/-
2	Smt. Swarn Bala Rastogi	February-2011	5,355/-
3	Sh. Jawahar Lal Wadhwa	January-2011	10,204/-
		February-2011	5,260/-
4	Sh. Sohan Lal, HC	January-2011	5,150/-
		February-2011	7,050/-
5	Smt. Anita Kansal, UDC	January-2011	8,365/-
		February-2011	8,365/-

PBR may be maintained properly and income tax being deducted from the salary of employees on the average basis.

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In nut shell it has been observed that all kinds of receipts in the circle office are being deposited under major head 8782 PWD remittance instead of concerned relevant heads.

It is the entire responsibility of the HOO/DDO to ensure that receipts should be deposited in the concerned relevant head of account.

DDO is required to reconcile all the receipts and got transferred to the concerned relevant heads of accounts.

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Para-5:- Sanction Strength of Posts.
(Audit memo No.9, Dated:28/09/2012)

During the course of scrutiny of sanction strength of posts provided to audit for the month of 08/2012 it reveals that 131 posts were sanctioned out of which 35 posts of various categories shown lying vacant.

As per GFR the regular salary of incumbent can only be drawn against the sanctioned post, whereas it has been noticed that the salary of three sweeper are being drawn against the sanctioned post of two numbers in other case the salary of two sewermentans are also being drawn without the sanctioned post from the competent authority.

HOO/DDO can only draw the salary of regular staff from the consolidate fund against the sanctioned posts. Drawal of salary without the sanctioned post is in violation of provisions under GFR. The same may be got regularized from the competent authority under intimation to audit.

Para-6:- Non Production of Record

- (1) LTC advance adjustment register
- (2) Budget Register
- (3) TR.5 Stock Register

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[H. K. WALIA]
Inspecting Audit Officer
Audit Party No.XVI

PART- II
CURRENT AUDIT REPORT
(01.04.2013 to 31.03.2016)

PARA NO. 01
(Ref. Memo No. 3 & 7)

Sub. : Short Deductions/Recovery of Govt. Dues from the staff For Rs. 3129/-

(A) Sub: Short deduction of Subscription of Delhi Govt. Employees Health Scheme amounting to Rs. 2,675/-

As per office orders no.F-25(111)/DGEHS/140/DHS/09/38850-38862 dated 28th July 2010 & further clarifications issued vide office order no. F-25(111)/DGEHS/140/DHS/09//44413-18 dt.20-08.10, the rates of DGHEHS subscriptions has been revised on the basis of grade pay & revised rates are applicable w.e.f. -1st Aug.2010.Test check of relevant records for the period 2013-16 revealed the following short deductions of the DGEHS subscriptions.

S N	Name &Designation	Grade Pay (In Rs.)	Period	No of months	Subscription -Due(In Rs.)	Subscription deducted (In Rs.)	Short deduction (In Rs.)
1.	Sh. Padam Kumar Saxena, D'Man	4,600/-	07/2014 to 02/2015	8	325/-	225/-	800/- (100x8)
2	Sh. Pappu Ram Meena, (MTS) Sweeper	18,00/-	09/2012 to 09/2014	25	125/-	50/-	1875/- (75x25)
	Total						2,675/-

Recovery amounting to **Rs. 2,675/-** on account of short deduction of DGEHS may be done after due verification of record & deposited the same in Govt. Accounts under intimation to Audit. Similar other cases may also be reviewed for any short deduction of DGEHS subscription.

(B) Sub: Irregularity in Income Tax—Recovery amounting to Rs 454 /-

Scrutiny of the Form-16 along with calculation sheets as well as related record produced to audit revealed that the O/O Superintending Engineer PWD Maint.(Shahdra) Circle(B&R) (M-23) has allowed excess Conveyance Rebate to Shri Suresh Chander Aggarwal. AE (F.Y 2013-14). Further in case of Sh. Adhya Prasad, AE, (F.Y. 2014-15) the details of LPC have not been included in the calculation for form-16 by the Office.

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(Sh. Suresh Chander Aggarwal, AE F.Y 2013-14 A.Y 2014-15)

Particulars	Income Tax Due as per Audit Observations (In Rs.)	Income Tax deducted as per figures taken in Form-16/calculation-sheet/ (In Rs.)	Short Deduction /Amt. recoverable (In Rs.)	Calculation Sheet
Gross Salary	1079368	1079368		Conveyance Rebate of Rs. 22740/- has been given by the office which should be restricted to Rs. 21552/- as the conveyance allowance received is Rs. 21552/-
Less:- Tpt Allowance	9600	9600		
Less:- HRA Rebate	135612	135612		
Conveyance Allowance Rebate	21552	22740		
Total salary	912604	911416		
Less:- Rebate U/S 80 C	100000	100000		
Less : Rebate U/S 80 D	11425	11425		
Less: Rebate U/s 80G	2568	2568		
Taxable Income	798611	797423		
Income-Tax	89722	89484		
E/ Cess	2692	2685		
Total Tax	92314	92169	145/-	
Tax Deducted		92169		

(Sh. Adhya Prasad, AE F.Y 2014-15 A.Y 2015-16)

Particulars	Income Tax Due as per Audit Observations (In Rs.)	Income Tax deducted as per figures taken in Form-16/calculation-sheet/ (In Rs.)	Short Deduction /Amt. recoverable (In Rs.)	Calculation Sheet
Gross Salary	1141096	868354		The details of salary paid and income tax and education ces
Less:- Tpt Allowance	9600	9600		
Less:- HRA Rebate	90746	90746		

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Total salary	1040750	768008		deducted communicated vide LPC have not been taken while preparing form 16 which is irregular and form 16 should be revised accordingly
Add : Income from other sources	5245	5245		
Total Income	1045995	773253		
Less:- Rebate U/S 80 C	150000	120760		
Less : Rebate U/S 80 D	4500	4500		
Less: Rebate U/S 80DD	100000	100000		
Less : 80 TTA	5245	5245		
Taxable Income	786250	542801 round off 542800		
Income-Tax	82250	33560		
Add:-Edn. Cess @ 3 %	2468	1007		
Total	84718	34567		
Total Tax Deducted		84409	309	

The entire amount of Rs. 454/-needs to be recovered from the concerned officers after due verification & deposit in Govt. Accounts under intimation to Audit. It is suggested that similar cases also need to be reviewed/ re-checked at the level of DDO & recovery, if any should be made from the concerned employees and deposited in Govt. Accounts in relevant major head under intimation to Audit.

PARA NO. 02
(Ref. Memo No. 5 & 6)

Sub.: Short Deductions on account of License fee (Central/State) from the staff For Rs. 84836/-

(A) Sub :- Short deduction of license fee (Central) of Rs. 21916/-

The rates of license fee were revised w.e.f. 01/07/2010 vide Directorate of Estate Order No. 18011/1/2009-Pol-III Dated 28/4/2011 and subsequently w.e.f. 01/07/2013 vide order no. 18011/1/2013-Pol-III Dated 21/11/2013 During test check of records as provided, it is seen that there is short deduction of license fee as per detail given below :-

S. No.	Name & Designation	Type of accommodation	License fee due since 7/13	License fee deducted	Short deduction of license fee per month	Period	No of months	Amount to be recovered
1	Sh. Rajiv Khare, AE	IV	625	380	245	01/7/13 to 30/4/16	34	8330/-

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2	Sh. Surender Kumar Sharma, Sr. D/Man	III	450	395	55	01/7/13 to 31/7/16	37	2035/-
3	Sh. Chander Prakash, D/Man	II	370	310	60	01/7/13 to 31/5/16	35	2100/-
4	Sh. Nihal Singh, D/Man	II	245	205	40	01/7/13 to 31/7/16	37	1480/-
5	Sh. Bijender Singh, UDC*	II	205	168	37	01/12/12 to 30/6/13	07	259/-
6	Sh. Bijender Singh, UDC	II	245	168	77	01/07/13 to 31/7/16	37	2849/-
7	Sh. Lekh Raj, MTS	II	245	205	40	01/7/13 to 31/7/16	37	1480/-
8	Sh. Dinesh Mishra, MTS	I	115	64	51	01/7/13 to 31/7/16	37	1887/-
9	Md. Shafiq, MTS	I	115	71	44	01/09/13 to 30/6/16	34	1496/-
						TOTAL		21916/-

*As per PBR Sh. Bijender Singh, UDC has been paid salary w.e.f. 12/2012 from this circle. Recovery in respect of previous period for license fee and water charges may be intimated to his previous office.

The amount as worked out above may be recovered after due verification and shown to audit.

Similar type of cases may also be scrutinized at your level and recovery, if any, may be made under intimation to audit.

(B) Sub :- Short deduction of license fee and water charges (State) of Rs. 62,920/-

The rates of license fee and water charges were revised w.e.f. 7/2012 vide PWD office order no. F.4(1)/Misc/PWD/Allot/2004/8496-8500 dated 27/7/12 and subsequently w.e.f. 7/2013 vide PWD office order no. F.4(1)/Misc/PWD&H/A-II/2004/2749-2765 dated 10.3.2014. During test check of records as provided, it is seen that there is short deduction of license fee and water charges as per detail given below :-

Name & Designation	Type of accommodation	License fee due since 7/13	License fee deducted	Water charges due since 7/13	Water charges deducted	Short deduction of license fee	Short deduction of water charges	Period	No of months	Amount to be recovered
Sh. Giriraj Meena, JE	III	450	380	315	0	70	315	21/9/13 to 30/4/16	31 M 10 days	12040/-
Sh. Bipin Yadav, JE	III	380	380	315	0	0	315	15/5/13 to 30/6/13	1 M 17 days	488/-
Sh. Bipin Yadav, JE	III	450	380	315	0	70	315	01/7/13 to 31/7/16	37	14245/-

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Sh. Pushpender Singh Yadav, JE	I	135	143	157	0	(-)8	157	1/2/14 to 30/4/16	27	4023/-
Md. Naushad Alam, JE	II	205	205	196	0	0	196	9/2012 to 6/2013	10	1960/-
Md. Naushad Alam, JE	II	245	205	196	0	40	196	01/7/13 to 30/4/16	34	8024/-
Md. Yunus, JE	I	135	143	157	0	(-)8	157	1/10/15 to 30/4/16	7	1043/-
Sh. Manish Kumar, LDC	I	135	135	157	0	0	157	1/7/13 to 30/4/16	34	5338/-
Sh. Rambir, LDC*	I	135	80	157	55	157	212	1/3/14 to 31/7/16	29	6148
Sh. Ram Milan, LDC**	I	80	80	09	0	0	09	8/2011 to 6/2012	11	99/-
Sh. Ram Milan, LDC	I	115	80	157	0	35	157	1/7/12 to 30/6/13	12	2304/-
Sh. Ram Milan, LDC	I	135	80	157	0	55	212	1/7/13 to 30/4/16	34	7208/-
								TOTAL		62920/-
								L		-

*As per PBR Sh. Rambir, LDC has been paid salary w.e.f. 3/2014 from this circle. Recovery in Respect of previous period for license fee and water charges may be intimated to his previous office.

** As per PBR Sh. Ram Milan, LDC has been paid salary w.e.f. 8/2011 from this circle. Recovery in Respect of previous period for license fee and water charges may be intimated to his previous office.

The amount as worked out above may be recovered after due verification and shown to audit.

Similar type of cases may also be scrutinized at your level and recovery, if any, may be made under intimation to audit.

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PARA NO. 03

(Ref. Memo No. 1, 4 & Old Audit Para No. 3 & 9)

Sub: Non Production of Record

1. Spouse Information
2. LTC Advance register
3. Budget Register
4. TR-5/GAR-6 Stock Register
5. Contingency Register
6. Property Register
7. Dead Stock Register
8. Tution fee reimbursement register
9. Fidelity bond
10. Long Term and Short Term Advances.


(MOHINDER KUMAR)
IAO Audit Party No. XI

TEST AUDIT NOTE
(01.04.2013 to 31.03.2016)

TAN NO. 1
(Ref. Memo No. 02)

Sub:- Shortcomings in Pay Bill Registers.

During the test check of Pay Bill Registers, the following irregularities have been noticed by the Audit:-

1. Necessary page counting certificate not recorded on the first page of the PBR's.
2. Mandatory information/details of the employees (which were required to be written on the upper part of each page) were also not found filled completely in the PBR's. pertaining to the period 2013-14 to 2015-16, Date of Joining, marital status, scale of pay, previous PBR No., Govt. residence occupied and other details such as address of officer/official etc were not written in the PBR's.
3. Past information of the employees who are transferred in to this unit were not recorded in the PBR, from their LPC's (which is later on required for income tax purpose etc) and also detail of those employees transferred from this office to another was not recorded in the PBR, which is irregular.
4. Monthly entries in PBR's for the Year 2013-2014 to 2015-16 in Col. No. 30 not signed by the D.D.O. for its correctness, which is irregular.
5. G.A.R.-18 (Abstracts of PBRs) is not maintained completely by the office and not signed by the DDO in the PBR's which is irregular.
6. Cuttings/Overwriting have not been attested by the DDO on the following pages
2013-14
 Page-1,2,3,5,6,8,14,24,25,33,34,37,39,40,41,45,46,47,48,55,61,64 and 71
2014-15
 Page No. 4,5,7,13 to 15,17,21,23,24,32,35,46,51,54 and 56 Administrative Staff)
 Page No. 1,5,7,9,14,20,25,26,31,34,40,41 and 54 (Technical Staff)
2015-16
 Page No. 1,4,6,7,9,19,22,26,30,33,55 and 59 (Regular Staff)
 Pate No. 1,4,7,9,13,30,31and 41 (NPS Staff)
7. Totaling for income tax purposes not made in the PBRs

Above shortcomings/discrepancies may be rectified and shown to next audit. Steps may also be taken for observing the procedure in maintaining the PBR.

TAN NO. 02
(Ref. Memo No. 10)

Sub: - Shortcomings in service books

During scrutiny/test check of Service Books, the following observations are made:-

1. As per Rule 32 of CCS Pension Rules, the service of those govt. Employees should be verified from the concerned Pay & Accounts office, which have completed the 18 years of service or 5 years before the date of retirement, whichever is earlier. During the test check of the service books it is found

that services of following employees has not been got verified from the concerned PAO, while they have already completed 18 years of service.

S. No.	Name of the Employee & Designation	Date of Appointment
1	Babita Kwatra, LDC	20/4/1995
2	Mahendra Rawat, LDC	17/6/1991
3	Sh. Shri Ganesh, Peon	31/8/1988
4	Sh. Lal Babu Prasad, Daftri	28/12/1979
5	Sh. Nihal Singh, D/Man	22/4/1982
6	Sh. Rajbir Singh, MTS	13/3/89
7	Sh. Kamal Kishore, OS	01/4/1978
8	Sh. Vaidnath Singh, LDC	28/11/1979
9	Sh. P.N.Yadav, AE	01/4/1989
10	Sh, Rakesh Kumar Mudgil, LDC	30/1/1989

2. Under Rule 257 of General Financial Rules, 2005, the service book of a government servant shall be maintained in duplicate. First copy shall be retained and maintained by the Head of the Office and the second copy should be given to the government servant for safe custody as indicated below :-

- (a) To the existing employees - within six months of the date on which these rules become effective.
- (b) To new appointees - within one month of the date of appointment.

3. Photograph on the 1st page of Service Book has not been pasted in case of Sh. Lal Babu Prasad, Daftri and Sh. Rakesh Kumar Mudgil, LDC. Also the entries are not re-attested for the same.

Information in this regard may be provided to Audit

Shortcomings at S. No. 1 & 3 may be completed and shown to next audit.

TAN NO. 03
(Ref. Memo No. 09)

Sub: - Non surrender of savings

As per Rule 56(2) of General Financial Rules, all the savings as well as provisions that cannot profitable utilized should be surrendered to Govt. immediately without waiting till the end of the year. No savings should be held in reserve for possible future expenses.

During test check of records, it is observed that there was huge savings but not surrendered to the Govt. upto the end of the relevant years as detailed below:

(Rs. In Lacs)

YEAR	HEAD	Budget	Expenditure	Savings (-)	Savings %age
2015-16	Non-Plan	721.20	596.10	125.08	17.34%

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There should not be overestimation of the budget estimates and later if any savings are anticipated, the same should be surrendered at the earliest.

TAN NO. 04
(Ref. Memo No. 08)

Sub: Quoting of PAN of land lord is mandatory in case of annual rent exceeding Rs. 1,00,000/-

As per income tax guidelines, while allowing HRA rebate for cases where rent payable is more than Rs. 1,00,000/- annually, PAN no. of the Land Lord should invariably be obtained by the DDO from the official concerned. On scrutiny of the Form-16 along with calculation sheets as well as related record produced to audit revealed that the O/O Superintending Engineer PWD Maint.(Shahdra) Circle(B&R) (M-23) has allowed the HRA rebate without obtaining the PAN No. of the Land Lord in some cases as mentioned below :

S.No.	Name & Designation	Annual Amount of Rent paid by Official
1	Sh. Adhya Prashad, AE	Rs. 1,80,000/-
2	Sh. Ajit Kumar Sethi, AE	Rs. 1,24,000/-
3	Sh. Abdul Rashid Bhatt, JE	Rs. 1,98,000/-

Further in case of S.No. 2 and 3 above, it is noted that the detail of salaries and deductions communicated vide LPC have not been taken in the calculation for form-16 which is irregular. The form-16 should be revised after due verification of the facts and figures in these cases and may be shown to next audit.

TAN NO. 05
(Ref. Memo No. 11)

Sub.: Discrepancies in Consumable Stock Register.

The Consumable Stock Register maintained by the department revealed following discrepancies:

1. Necessary page counting certificate has not been recorded in Consumable Stock Registers.
2. Rule 192(2) of GFR 2005 stipulates that physical verification of Consumable Goods & material should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register. On scrutiny of records, it has been observed that no physical verification of consumable items was undertaken by the office in these registers.
3. Consumable Stock registers are maintained in a very casual manner. Previous balances of items have not been brought forwarded at the end of each financial year, which is highly objectionable. All items should be brought forwarded by closing the balances in previous register and taking them as opening balance of the next financial year

The compliance to the above shortcomings may be shown to the next audit


(MOHINDER KUMAR)
IAO Audit Party No. XI