

24/c  
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**Directorate of Audit  
Government of NCT of Delhi  
4<sup>th</sup> level, 'C' Wing, Delhi Secretariat,  
New Delhi**

**Inspection report on the Test audit of O/o the Chief Engineer (Projects) PWD, 9<sup>th</sup> floor, MSO Building, IP Estate, New Delhi for the period 01-04-2014 to 31.03.2017.**

**Introduction**

The accounts of O/o the Chief Engineer (Project Zone), PWD 9<sup>th</sup> floor, MSO Building, IP Estate, New Delhi for the period 01-04-2014 to 31-03-2017 were test audited by Audit Party No.XII, consisting of Sh.U.P.Nautiyal, IAO, Smt.Urmila Kapoor, AO(was on leave from 08.01.2018 to 12.01.2018), Smt. InduSethi A.A.O. w.e.f. 08.01.2018 to 22.01.2018 (11 working days).

The following officials have held the charges of the respective posts as indicated below for the period mentioned against each:

**Head of Office**

S.No.	Name& Designation/Sh./Smt.	Period
1.	Jayesh Kumar, Chief Engineer	01.04.2014 to 05.1.2015
2.	Deepak Gupta, Pr.Chief Engineer	05.11.2015 to 14.07.2016
3.	Jayesh Kumar, Pr.Chief Engineer	15.07.2016 to 12.07.17
4.	A.K.Garg, Pr.Chief Engineer	12.07.2017 to 13.09.2017
5.	U.C.Mishra, Chief Engineer	13.09.2017 to till date

**D.D.O.**

S.No.	Name& Designation/Sh./Smt.	Period
1.	Kukesh Kumar, AE	01.04.2014 to 18.12.2014
2.	Guljari Lal, AAO	01.01.2015 to till date

**Cashier**

S.No.	Name& Designation	Period
There is no cashier posted in this project and no Cash Book is being maintained.		

**BUDGET ALLOTMENT AND EXPENDITURE**

The details of Allotment and Expenditure incurred during the year 2014-2017 is as under:

(Amount in Lacs)				
NON – PLAN			PLAN	
Year	Allotment	Expenditure	Allotment	Expenditure
2014-15	952.80	836.28	0	0
2015-16	1086.80	850.80	0	0
2016-17	2017.50	1649.84	0	0



**VACANCY POSITION**

Sl No.	Post/ Group	Post sanctioned	Post Filled	Vacant
1	Group "A"	30	30	0
2	Group "B"	76	74	2
3	Group "C"	190	56	134
	<b>TOTAL</b>	<b>296</b>	<b>160</b>	<b>136</b>

**GENERAL SET-UP AND ACTIVITIES**

The O/o the Chief Engineer (Projects), PWD, Govt. of NCT of Delhi comprising of 6 circles and 22 divisions (19 Civil & 3 Electrical) takes care of all administrative matters such as maintaining of service records of all staff posted under the jurisdiction hence responsible of drawing & disbursing of pay and allowances and all other related matters.

The Project Circle/Divisions are involved in c/o Flyover, Housing, Hospital & School building projects. The planning unit of Chief Engineer (Projects) office processes the cases pertaining to the competency of chief engineer such as preliminary existence. Technical sanction of estimates, processing of technical bids. Financial bids etc. & other misc. works received from PM/CPM offices. Allocation of budget to each circle & division under jurisdiction of the zone is also maintained by the zonal office.

**INTERNAL AUDIT**

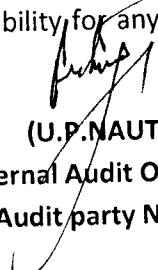
Internal Audit of this unit has been conducted up to March, 2014 by Directorate of Audit, Govt. of NCT of Delhi.

**AG (Delhi) AUDIT**

DACR has conducted the audit of Office of The Chief Engineer, PWD, Project Zone F-1, 3<sup>rd</sup> floor, MSO Building, IP Estate, New Delhi up to 2012-13.

**GENERAL**

The general maintenance of the record of the o/o The Chief Engineer (Project Zone), PWD 9<sup>th</sup> floor, MSO Building, IP Estate, New Delhi was found to be satisfactory, subject to the observation made in the audit report. The inspection report has been prepared on the basis of information furnished and made available. The Directorate of Audit disclaims any responsibility for any mis-information and/or non-information on the part of auditee.

  
**(U.P. NAUTIYAL)**  
 Internal Audit Officer  
 Audit party No. XII

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**OLD AUDIT REPORT**

There were **08** old audit paras outstanding including recoveries of Rs.13,792/- in r/o Office of Chief Engineer (Project Zone), PWD, 9<sup>th</sup> Floor, MSO Building, IP Estate, New Delhi. However, 02 paras have been settled 01 para has been partly settled and 01 para has been taken as fresh and remaining **05** paras including recoveries RS. 8,963/- have been incorporated with current audit report as part-II.

**(A) DETAILS OF OLD PARAS**

S.No.	Period	Total no. of Outstanding paras	Total no. of Paras settled	Para settled no.	No. of Outstanding paras
1	2007-2009	02	00	00	02
2.	2009-2014	06	02 (settled) 01 (partly settled) 01 (taken as fresh)	03 & 07 04 09	03
Total		08			05

**(B) DETAILS OF OLD RECOVERY**

S. No.	Year	PARA NO.	Total old Recovery (in Rs.)	Amount Recovered (in Rs.)		Balance Recovery against Para (Amount in Rs.)
01.	2007-2009	02	8453/-	00	00	8453/-
02.	2009-2014	01	362/-	00	00	362/-
03.	2009-2014	03	1200/-	1200/-	00	NIL
04.	2009-2014	04	374/-	226/-	00	148/-
05.	2009-2014	07	3403/-	3403/-	00	NIL
	<b>TOTAL</b>		<b>13792/-</b>	<b>4,829/-</b>	<b>00</b>	<b>8,963/-</b>



**CURRENT AUDIT REPORT**

During the course of current audit, **09** audit memos were issued highlighting various irregularities/short recoveries to the tune of **Rs.2,61,408/-**. No audit memos have been settled on the spot. Hence, **9** Audit Memos have been converted into **05** Paras involving recovery of **Rs. .2,61,408/-** and **03** TANs.

**Details of Current Recovery (Audit period 2014-15 to 2016-17)**

<b>Memo No.</b>	<b>Total Recoveries (in Rs.)</b>	<b>Amount Recovered</b>	<b>Balance (in Rs.)</b>
03	2300/-	00	2300/-
05	90,078/-	00	90,078/-
06	45,144/-	00	45,144/-
07	7,894/-	00	7,894/-
09	1,15,992/-	00	1,15,992/-
<b>Total</b>	<b>2,61,408/-</b>	<b>00</b>	<b>2,61,408/-</b>

The internal audit report has been prepared on the basis of information furnished and made available by the O/o **The Chief Engineer (Project Zone), PWD 9<sup>th</sup> floor, MSO Building, I.P. Estate, New Delhi.**

The Directorate of audit, GNCT of Delhi disclaims any responsibility for any misinformation of non-information on the part of auditee.

For *Arsh*  
**(U.P.NAUTIYAL)**  
**Internal Audit Officer**  
**Audit party No.XII**

## PART - I

CURRENT AUDIT  
REPORT

24/2

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PARA NO. - 2 1

Ref. Memo No.- 2&7 dt. 14.07.09 &  
Dated : 20-07-2009 respectively

Sub. - Income Tax

During test audit of income tax record pertaining to 2007-09, the discrepancies invited against the following employees :-

1. Housing loan has been taken jointly by Sh. Madho Prasad & Sh. Arvind Kumar from the HDFC Ltd. The interest component amounting to Rs. 1,30,486/- paid by both the claimants but the rebate has been allowed to Sh. Madho Prasad for full amount paid by both. As per provision made in the act only 50% is applicable in the income tax if loan has been taken in the joint names. Hence the rebate should be restricted to the repayment to the loan and interest on loan @50%. The tax has been re-assessed as per given below:-

Gross salary : Rs. 4,18,095  
Int. 50% applicable (-) 65,243  
Of Rs. 1,30,486/- = 3,52,852/-

Less rebate U/S 80C

GPF 12360

T/F 23664

HBA 6925

(50% of Rs. 13850) = 42,949  
= 3,09,903

Tax 15000  
1981  
16981  
S/Ch 509  
Total Tax 17,490

Tax already paid  
(-) 8774  
(-) 263  
(-) 9037

Balance Tax Due  
8207  
246  
8453

Therefore, Rs. 8453/- may be recovered after due verification and deposit in the Govt. A/c under intimation to audit. Further similar other cases be reviewed at your own level.

Para No. 2

Sub.: Contingencies

(Ref. memo no. 4 dt. 15.07.2007)

**1. Purchase without certificate required under rule 145 of GFR:**

While scrutinizes the purchase vouchers it has been noticed that the certificate required in terms of rule 145 of GFR for purchase upto Rs. 15,000/- has not been recorded on the body of bill/voucher. Therefore Competent Authority may record the entire certificate on the body of the bill before making any payment so that codal formalities can be completed.

**2. Non-maintenance of Property Register:**

As per rules 196(2) (1) of GFR a register of assets in form GFR 40 should be maintained in respect of equipment, furniture and fixture etc. owned and maintained in an office. This register would also exhibit their issues/utilization, location of usage alongwith other details, such as date quantity, cost of purchases and balance (stock) available. Further as per provision of rule 192 (1) assets should be verified once in a year and the results thereof be recorded in the register. However, it was noticed that such a basic and primarily records was not being maintained in the zone. Therefore proper accountal of store and stock be maintained and shown to next audit.

*[Signature]*  
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I.A.O.

- 7/2/2018  
 21/2/2018  
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**PART- II**  
**CURRENT AUDIT REPORT**

**PARA NO. 1**

(Ref. Memo No. 7 & 21)

**Sub: Grant of financial benefit of increment during the period of leave.**

Under Revised Pay Rules, 2008, an employee, who is on leave on 1<sup>st</sup> of July, may be granted annual increment w.e.f. 1<sup>st</sup> of July of that year with the stipulation that financial benefit of increment shall be allowed on the date when the official joins his duty after return from leave.

During test check of records, it is observed that following employees have been granted financial benefit of annual increment on 1<sup>st</sup> of July in respective years during the period of their leave as detailed below:

Name & Designation	Period of leave	Financial benefit of increment actually due from
Sh. Bhagwati Prasad, AD(OL)	01.07.07 to 04.07.07 (EL)	05.07.07
Smt. Neelam Gorla, Steno	10.06.13 to 06.07.13 (CCL)	07.07.13
Sh. Sunil Kumar Verma, AE	01.07.08 (EL)	02.07.08
Sh. Ved Parkash, AE	14.06.07 to 20.07.07 (Com. Leave)	21.07.07
	05.06.08 to 03.07.08 (Com. Leave)	05.07.08
	04.07.08 (EL)	
Sh. Guljari Lal, O.S.	01.07.06 (EL)	02.07.06
Sh. R.K. Pahuja, AE	29.06.09 to 10.07.09 (EL)	11.07.09
	31.05.10 to 09.07.10 (EL)	10.07.10
	09.05.11 to 01.07.11 (EL)	02.07.11
Sh. Rajesh Gautam, LDC	11.06.10 to 12.08.10 (EL)	13.08.10

Recoveries of overpayment of pay and allowances amounting to Rs. 5,355/- (Rs. Five Thousand Three Hundred and Fifty Five only) has been worked out as per Annexure-I enclosed. The same 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.



**PARA NO. 4**

(Ref. Memo No. 12)

**Sub: Short recovery of DGHS subscription on grant of MACP/Promotion**

As per Govt. of India, M/o Health & Family Welfare, Department of Health & Family Welfare, CGHS(P) clarification no. S-11030/55/2011-CGHS (P) dated 26.10.2012, "In cases where pay of a Govt. employee is revised from a retrospective date, resulting in change in amount of CGHS contribution payable, contribution at the higher slab rate may be recovered only from the date of issue of order, i.e., the date on which the Order upgrading his pay was issued, and not the date from which his pay is being effected (retrospectively)".

During test check of PBR, it has been observed that following employees have been granted MACP/Promotion resulting in change of DGHS contribution. However, the same is not affected from the date of issue of Order. Detail of few such cases is as under:

Name & Designation	Date of order for grant of G.P. : 7600/-	Rate of DGHS contribution due @	DGHS contribution made @	Period of short contribution	Amount of recovery (Rs.)
Kukesh Kumar, AE	22.11.2012	500/- p.m.	325/- p.m.	22.11.12 to 31.03.14	2,853/- ✓
Sunil Kr. Verma, AE	24.02.2013	500/- p.m.	325/- p.m.	24.02.13 to 31.08.13	1,081/- ✓
V.C. Pandey, JE	23.07.2013	500/- p.m.	325/- p.m.	23.07.13 to 31.08.13	226/- ✓
Hirday Prakash, AE	23.07.2013	500/- p.m.	325/- p.m.	23.07.13 to 31.08.13	226/- ✓
B.S. Kanwar, AE	24.02.2013	500/- p.m.	325/- p.m.	24.02.13 to 30.04.13	381/- ✓
B.P. Joshi, AE	23.07.2013	500/- p.m.	325/- p.m.	23.07.13 to 31.08.13	226/- ✓
R.P.S. Tomar,	02.04.2013	500/- p.m.	325/- p.m.	02.04.13 to 31.03.14	2,094/- ✓
Tapan Kr. Biswas, AE	23.07.2013	500/- p.m.	325/- p.m.	23.07.13 to 31.10.13	576/- ✓
Bansh Raj, AE	23.07.2013	500/- p.m.	325/- p.m.	23.07.13 to 30.11.13 & January-2014	926/- ✓
				<b>TOTAL</b>	<b>8,589/-</b>

Name & Designation	Date of order for grant of G.P. : 4600/-	Rate of DGHS contribution due @	DGHS contribution made @	Period of short contribution	Amount of recovery (Rs.)
Raj Kumar, D/Man	21.10.2013	325/- p.m.	225/- p.m.	21.10.13 to 31.03.14	535/- ✓
Somveer Singh, Estimator	23.08.2013	325/- p.m.	225/- p.m.	23.08.13 to 30.09.13	129/- ✓
Rajeev Saxena, UDC	17.07.2013	325/- p.m.	225/- p.m.	17.07.13 to 31.08.13	148/- ✓
Ashok Kumar, UDC	24.09.13	325/- p.m.	225/- p.m.	24.09.13 to 30.09.13	23/- ✓
Chander Prakash, UDC	17.07.2013	325/- p.m.	225/- p.m.	17.07.13 to 31.08.13	148/- ✓
Renu Khatri, UDC	17.07.2013	325/- p.m.	225/- p.m.	17.07.13 to 30.09.13	248/- ✓
				<b>TOTAL</b>	<b>1,231/-</b>

Recovery of Rs. 9,820/- (Rs. Nine Thousand Eight Hundred and Twenty only) on account of short deduction of DGHS subscription due to grant of MACP/Promotion to the above mentioned employees may be made, after due verification and under intimation to Audit.

In addition to above, DGHS subscription in R/o Sh. Kukesh Kumar, AE, Sh. R.P.S. Tomar, AE and Sh. Raj Kumar, D/Man may also be rectified and short subscription towards DGHS w.e.f. April-2014 onwards may also be recovered from the concerned employees, after due verification, and under intimation to Audit.

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

Outstanding amount = Re 148/- P/S

**PARA NO. 8**

(Part-A : Taken afresh from Para No. 1 of Audit report-2007-09, Part-B : Ref. Memo No. 18)

**Sub: Excess consumption of Petrol beyond the prescribed limit**

**A. Log Book Vehicle No. Maruti Esteem DL 2F AF0081**

On scrutiny of Log Book, the following discrepancies were noticed which may be rectified under intimation.

1. The Column relating to purpose of journey has not been fulfilled in most of the cases.
2. The monthly average has not been worked out at the close of each month. The same should be prepared at the end of each month.
3. The counterfoil of POL receipt book through which petrol has been drawn not shown to audit despite repeated requests.
4. The excess petrol has been drawn from the admissibility of 200 Ltr. Per month as per detail given below :

MONTH	PETROL DRAWN	EXCESS DRAWN
April-08	270 Ltr.	70 Ltr.
May-08	300 Ltr.	100 Ltr.
June-08	210 Ltr.	10 Ltr.
July-08	260 Ltr.	60 Ltr.
August-08	330 Ltr.	130 Ltr.
October-08	210 Ltr.	10 Ltr.
November-08	300 Ltr.	100 Ltr.
December-08	290 Ltr.	90 Ltr.
January-09	300 Ltr.	100 Ltr.
February-09	210 Ltr.	10 Ltr.

The excess consumption of petrol may be got regularized from the competent authority.

The Log Book for the period 2007-08 of from March-09 of may be produced before next audit.

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B. Log Book of vehicle No. DL-6CM-5421

Finance Deptt, GNCT of Delhi vide their letter no. F.14/9/99-Fin(B) dated 15.12.99 and letter no. F.14/9/99-Fin.(B) dated 10.05.2001 has fixed 200 litre (P.M.) limit of Petrol/Diesel for Govt. vehicle (Staff/Inspection vehicle).

During test check of One Log Book of vehicle No. DL-6CM-5421 provided by the office w.e.f. 21.08.13 to 31.03.14, it has been observed that petrol has been purchased beyond the prescribed limit as per Log Book as detailed below:

S.No.	Month	Petrol consumed (in Litre)
1	September-2013	255.00
2	October-2013	276.00
3	November-2013	216.00
4	January-2014	230.40
5	February-2014	222.09
6	March-2014	226.00

No expenditure approval for the excess petrol consumed is obtained from the competent authority. The same may be obtained from the competent authority and shown to Audit.

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**TEST AUDIT NOTES**

**TAN NO. 1**

(Ref.-Memo No. 4)

**Sub:- 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 any of the PBR's. 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 2009-2010 to 2013-14 in Col. No. 36 not signed by the D.D.O. for its correctness, which is irregular.
5. G.A.R.-18 (Abstracts of PBRs) is not maintained by the office and not signed by the DDO in the PBR's which is irregular.
6. Use of White Fluid/overwriting is not allowed in the P.B.R. Any error should be corrected by deleting the wrong one and re-entering under the signature of DDO.
7. Detail of Advance drawn by an employee is not recorded.
8. Columns are not filled properly

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

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**Sub: clarification on payment made, if any, during the period of EOL/HPL**

During test check of Service book, it has been observed that Smt. Uma Sharma, O.S. has been granted different kind of leave as detailed below:

Period	Month / Days	Kind of leave sanctioned
01.05.08 to 26.05.08	26 days	EL
27.05.08 to 30.06.08	01 month 05 days	HPL
01.07.08 to 15.07.08	15 days	EL
16.07.08 to 31.07.08	16 days	HPL
29.12.08 to 30.12.08	02 days	HPL
09.06.09 to 11.06.09	03 days	HPL
20.11.09 to 21.11.09	02 days	HPL
30.11.09	01 day	HPL
02.12.09 to 03.12.09	02 days	HPL
05.12.09	01 day	HPL
16.12.09	01 day	HPL
26.12.09	01 day	HPL

The following information alongwith supporting documents may be provided to Audit:

1. Officer was on full month calendar leave on w.e.f. 01.05.08 to 31.07.08. Whether recovery of Transport Allowance is made from her salary;
2. Whether financial benefit of increment is granted w.e.f. 01.08.08, as the officer was on leave on the date of increment w.e.f. 01.05.08 to 31.07.08. As per Service Book, increment is granted on 1<sup>st</sup> of July.
3. Whether recovery for EOL/HPL is made from the salary of the officer?

Since the period in question pertains to previous department, the same may be confirmed and Audit may be informed accordingly.

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**TAN NO. 3**

(Ref.-Memo No. 11)

**Subject :- Shortcomings in service books**

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

- (A) The first page of the service book is to be re-attested after every five years. However, in most of the cases, the first page of the service book of officials has not been found re-attested. A few instances are mentioned hereunder:-
- a) Arun Soni, AE
  - b) Vijay Kumar, UDC
  - c) Suresh Chand Sharma, D/Man
  - d) R.P.S. Tomar, AE
- (B) 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 has attained the age of 55 years, whichever is earlier. However, in most of the cases, it is found that no such certificate was available in the Service Book of the officials, who they have already completed 18 years of service.
- (C) Nomination forms of DCRG, UTEGIS, and GPF etc. filled by the Government servants and duly accepted by HOD/HOO are required to be kept in service books. However, during test check of Service Books, nomination forms in respect of following officials are not found pasted in service books:-
- a) Rakesh Kumar Meena, AE
  - b) Parveen Kumar Sabharwal, LDC
- (D) Photo of the employee should be pasted and attested at first page after every 10 years. However, in the following cases, photos have not been found pasted/or attested :-
- a) Gurmeet Singh, UDC
  - b) Vijay Kumar, UDC
  - c) Raj Pal Singh, JE
  - d) Suresh Chand Sharma, D/Man
  - e) Uma Sharma, O.S.
  - f) Rajendra Kumar Kannoujia, AE
  - g) R.P.S. Tomar, AE
  - h) Rakesh Kumar Malhotra, EE
- (E) Leave record should be completed immediately after leave is sanctioned to an employee. It helps in working out the increment due date/grant of Transport Allowance etc. However, in the following cases, Leave record have not been completed :-
- a) Vijay Kumar, UDC
  - b) Raj Pal Singh, JE
  - c) Suresh Chand Sharma, D/Man
  - d) Rakesh Kumar Meena, AE
  - e) Raj Singh, AE
  - f) R.P.S. Tomar, AE
- (F) The entry w.r.t Medical Fitness certificate has not been found in service book of Sh. Rakesh Kumar Meena, AE

The steps may be taken to remove the above deficiencies and shown to next audit.

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**TAN NO. 4**

(Ref.-Memo No. 22)

**Sub: Service Postage Stamps**

During test check of Stamp Register and Despatch register, the following discrepancies were noticed:

1. Page counting certificate is not recorded on the 1<sup>st</sup> page of registers;
2. Cutting made in the stamp register is not attested by competent authority;
3. Receipts from Post Office are not pasted in the Despatch register;
4. Value of stamps used is not recorded in the dispatch register during the period 23.06.2011 to 08.05.2012;
5. Page wise total of stamps used is not mentioned in the register; and
6. Monthly use of Stamps is not worked out at the end of each month in the register.

The above shortcomings may be corrected and compliance be shown to next Audit.

  
(PRABHAKAR DUBEY)

I.A.O.

Audit Party No.-VII





Recovery statement in R/o Sh. R.K. Pahuja, AE																
DUE										DRAWN						
	B.P.	G.P.	D.A.	H.R.A.	T.A.	Total	B.P.	G.P.	D.A.	H.R.A.	T.A.	Total	Difference			
01.07.09 to 10.07.09	6245	2129	2261	2512	1311	14458	6497	2129	2329	2588	1311	14854	396			
01.07.10 to 09.07.10	5847	1916	3493	2329	1347	14932	6082	1916	3599	2399	1347	15344	412			
01.07.11	676	213	516	267	163	1834	703	213	531	275	163	1885	51			
01.07.09	B.P. @ 19360 + 6600						RECOVERY								859	
01.07.10	B.P. @ 20140 + 6600															
01.07.11	B.P. @ 20950 + 6600															
Recovery statement in R/o Sh. Rajesh Gautam, LDC																
DUE										DRAWN						
	B.P.	G.P.	D.A.	H.R.A.	T.A.	Total	B.P.	G.P.	D.A.	H.R.A.	T.A.	Total	Difference			
01.07.10 to 31.07.10	9340	2400	5283	3522	0	20545	9700	2400	5445	3630	2320	23495	2950			
01.08.10 to 12.08.10	3615	929	2045	1363	898	8850	3755	929	2108	1405	898	9095	245			
01.07.10	B.P. @ 9340 + 2400						RECOVERY								3195	
TOTAL RECOVERY IN PARA NO. 1																
5355																

**PART – II**

**CURRENT AUDIT REPORT**

**PARA No. 1 (Ref. Audit memo no.03 dated 10.01.2018)**

**Subject : Less deduction of DGEHS contribution amounting to Rs.2300/-**

As per instructions issued by the Directorate of Health Services the rates of Delhi Govt. Health Scheme have been revised w.e.f. August, 2010. But scrutiny of PBRs revealed that the contribution of DGHS was not deducted as per revised rate for the following officers as detailed below:

S. No.	Name & designation/ Sh./Smt.	Designation	Grade Pay (Rs.)	Subs. to be deducted	Subs. Deducted	Period	Difference
1.	Rakesh kumar Malhotra	EE	7600/-	500/-	325/-	April, 2014 to Mar.2015	2100/-
2.	Vijay Singh	Sr.D/Man	4800/-	325/-	225/-	April,2015 May, 2015	200/-
Total							2300/-

Necessary steps to be taken to recover the amounting Rs.2300/-(Rupees Two Thousand Three Hundred only) after due verification of records under intimation to audit. Other similar cases, if any, may also be taken into account for similar action at your own level.

**PARA No. 2 (Ref. Audit memo no.05 & 06 dated 17.01.2018)**

**Subject : (i) Overpayment of Pay and allowances amounting Rs. 90,080/- in respect of Sh.Guljari Lal, Asstt.Administrative Officer (Gr.I).**

As per provisions given in MACP, benefit of pay fixation will be given at the time of grant of MACP and there shall be no further fixation of pay at the time of regular promotion. However, at the time of actual promotion, if it happen to be in a post carrying higher grade pay than what is available under MACP, no pay fixation would be available and only difference of grade pay would be allowed. During the course of audit, it has been observed that Sh. Guljari Lal, Asstt. Administrative Officer appointed to the post of LDC w.e.f.. 30 .09.1983 and he was awarded 3rd MACP on 29.10.2011 in the Pay Band II Rs. 9.300 – 34,800 with grade pay of Rs. 4600/- . Prior to grant of MACP he was getting the pay at the stage of Rs. 13280/- with the Grade Pay of Rs. 4200/-and his pay was fixed at the stage of Rs.13810/- with grade pay of Rs.4600 w.e.f. 29.10.2011 with D.N.I. 01.07.2012. Subsequently Sh.Guljari Lal promoted to the post of Assistant Administrative Office (Gr.I) as on 07.01.2013 in Pay Band II of Rs. 9300-34800/- with grade of Rs. 4600/- and his pay was again fixed w.e.f. 01/07/2013. Since, his pay was fixed

at the time of grant of MACP, fixation of pay at the time of promotion is irregular. The recovery of overpayment be made as per details given below:-

DATE	PAY + GP FIXED BY THE DEPARTMENT(In Rupees)	PAY + GP TO BE FIXED by Audit (In Rupees)	Recovery up to December, 2017 (inRs.)
Pay as on 01.01.2013	14370 + 4600		90,078/-
01.07.2013	15530 + 4600	14940 + 4600	
01.07.2014	16140 + 4600	15530 + 4600	
01.07.2015	16770 + 4600	16140 + 4600	
01.01.2016 (Implementation of VIIth Pay Commission)	55200/-	53600/-	
01.07.2016	56900/-	55200/-	
01.07.2017	58600/-	56900/-	

**(ii) Overpayment of Pay and allowances amounting Rs.45,144/- in r/o Sh.Pranjal Srivastava, Asstt. Executive Engineer.**

In pursuance of Office Memorandum No. 1-6/2016-IC dated 7<sup>th</sup> September, 2016 issued by Govt. of India, Department of Expenditure, Implementation Cell and endorsed by the Finance Department, Govt. of Delhi vide No. F. 21/Fin.(Estt. III)/07CPC/2016/DS-V/1076 dated 06.10.2016 regarding recommendation of 7<sup>th</sup> CPC bunching of stages in the revised pay structure under CCS (RP) Rules, 2016 the pay of the following officer which was to be fixed at Rs. 56100/- Cell -I of Level-10 as on 01.01.2016. But it has been fixed by the department after granting benefit of bunching in the revised scale of pay scale (Level 10). Further the O.M. dated 06.07.2017 issued by Jt. Secy. (Finance), Govt. of NCT of Delhi to all Heads of Department of Govt. of NCT of Delhi wherein all the Departments are advised that the implementation of the provisions of bunching in OM dated 07.09.2016 may be put on hold till the time the detailed instructions are issued by them. The details of pay fixation is as under:-

Name of the officer	Pay as on 31.12.2015 in the pre-revised scale PB-3Rs. 15600-39100 with GP Rs. 5400	Applicable Level in the Pay Matrix corresponding to Pay Band or basic pay or scale	Applicable Cell in the Level	Basic pay fixed as on 01.01.2016 (inRs.)	Basic Pay to be fixed as on 01.01.2016 (inRs.)	Amt. to be recovered upto Dec.17 (inRs.)
Sh.Pranjal Srivastava, AEE	Rs. 16230 + GP 5400	Level 10	1	57800/-	56100/-with D.N.I.01.07.16	45,144/-

7/K  
10/c

Necessary steps should be taken to re-fix the pay and recover the excess amount of Rs.90,078/- (as per Annexure-I) from Sh. Guljarilal and Rs.45,144/- (as per Annexure-II) paid due to wrong fixation after due verification of records under intimation to Audit and other similar type of cases may also be reviewed under intimation to audit. Further, Pay may be fixed and recovered according to above observation.

**PARA No. 3 (Ref. Audit memo no.07 dated 18.01.2018)**

**Subject : Recovery of Rs. 7894/- On account of LTC Claim.**

As per LTC rule, if a part of journey performed by the other mode of conveyance, reimbursement admissible only in respect of journeys performed in vehicles operated by the Govt. and any corporation in the public sector run by the Central or State govt. or a local body. But, during the test check of LTC claim, it has been observed that the LTC fare has been reimbursed for the part of journey performed by the Pvt. Owned /Operated vehicles to the following officials as per details given below which is not admissible as per LTC Rules.

S. N.	Name & Designation/ Sh./Smt.	Bill No./Date	Description of claim	Amount Paid (Rs.)	Amount admissible (Rs.)	Amount recoverable (Rs.)	Remarks
1.	Deepak Gupta, Pr.Chief Engineer	161/ 25.07.2016	All India LTC for the block year 2014-15 from Delhi to Sri Nagar	36504/-	33210/-	3294/-	Journey from Sri Nagar to Pahalgam (to & Fro) was performed by Pvt. Taxi
2.	Surinder Kumar, EE	163/ 25.07.2016	All India LTC for the block year 2014-15 from Delhi to Port Blair	77520/-	74920/-	2600/-	Return Journey from Havelock to Port Blair was performed by Makruzz.
3.	Jayant Kr.Sarkar, AE	664/ 09.02.2017	All India LTC for the block year 2014-17 from Delhi to Port Blair.	111572/-	109572/-	2000/-	Journey from Port Blair to Havelock (to & from) was performed by Makruzz.
<b>Total</b>						<b>7,894/-</b>	

Necessary steps should be taken to recover the amount of Rs.7,894/- with due verification of the facts under intimation to audit.

**PARA No. 4 (Reference Audit Memo No.09 dated :22.01.2018)**

**Subject : Recovery of Income Tax to the tune of Rs. 1,15,992/- (including Cess)**

Under Section 24(b) of Income Tax Act, interest on Home Loan is deductible in case of house property which is owned and is in occupation of the employee for his own residence and the acquisition or construction of the house should be completed within 3 years from the end of



the Financial Year in which the capital was borrowed. During the period of audit 2014-15 to 2016-17 no documentary evidence of the following officers/officials were produced to audit in confirmatory to above said rules. The revised calculation sheet of those officers / officials are as under:

9/c

**1. Sh. Jai Kishan Meena, EE (F.Y. 2016-17)**

S.No.	Description	Calculation by the Deptt. (inRs.)	Calculation by Audit (inRs. )
1	Total Income	12,39,130/-	12,39,130/-
2	Deductions permissible	Housing loan interest 1,76,058/-  Rebates u/s 10, rebate u/s 80C - 1,50,000/- 80 D 3900	rebate u/s 80c - 1,50,000/-  80 D - 3900
3.	Total Deductions	3,29,958/-	1,53,900/-
3	Taxable Income	9,09,172/-	10,85,230/-
4	Income tax	1,06,834/-	150569/-
5	Cess	3205/-	4,517/-
6	Total tax	1,10,039/-	1,55,086/-
7	Total tax deducted		1,10,039/-
8	Income Tax Recoverable		45,047/-

**2. Sh. Janardan Prasad Mishra, AE (FY- 2014-2015)**

S.No.	Description	Calculation by the Deptt. (inRs.)	Calculation by Audit (inRs. )
1	Total Income	5,89,338/-	5,89,338/-
2	Deductions permissible	u/s 80C - 1,26,283/- 24(b) 137097/- 80 D 3900	rebate u/s 80c - 1,26,283/-  80 D - 3900

8/c

3.	Total Deductions	2,67,280/-	1,30,183/-
3	Taxable Income	3,22,058/-	4,59,155/-
4	Income tax	5,206/-	20,916/-
5	Cess	156/-	627/-
6	<b>Total tax</b>	<b>5,362/-</b>	<b>21,543/-</b>
7	Total tax deducted		5,362/-
8	<b>Income Tax Recoverable</b>		<b>16,181/-</b>

3. Sh.Janardan Prasad Mishra, AE(FY-2015-16)

S.No.	Description	Calculation by the Deptt. (inRs.)	Calculation by Audit (inRs. )
1	Total Income	6,56,905/-	6,56,905/-
2	Deductions permissible	Housing loan interest 1,26,842/-  rebate u/s 80C - 1,50,000/- 80 D3900	rebate u/s 80c - 1,50,000/-  80 D - 3900
3.	Total Deductions	2,80,742/-	1,53,900/-
4	Taxable Income	3,76,163/-	5,03,005/-
5	Income tax	10,616/-	25,601/-
6	Cess	318/-	768/-
7	<b>Total tax</b>	<b>10,934/-</b>	<b>26369/-</b>
8	Total tax deducted		10,934/-
9	<b>Income Tax Recoverable</b>		<b>15435/-</b>



4. Janardan Mishra, AE (2016-17)

7/c

	Description	Calculation by the Deptt. (inRs.)	Calculation by Audit (inRs. )
1	Total Income	8,52,512/--	8,52,512/--
2	Deductions permissible	Housing loan interest 1,15,320/-  rebate u/s 80C - 1,50,000/- 80 D 3900/-	rebate u/s 80c - 1,50,000/-  80 D - 3900u/s TTA-10000/-
3.	Total Deductions	2,69,220/- + 10000 TTA	1,63,900/-
3	Taxable Income	5,73,292/-	6,88,612/-
4	Income tax	39,658/-	62,722/-
5	Cess	1,190/-	1882/-
6	Total tax	40,848/-	64,604/-
7	Total tax deducted		40,848/-
8	Income Tax Recoverable		23,756/-

5. Pramod Kumar Gupta, EE (FY-2016-17)

	Description	Calculation by the Deptt. (inRs.)	Calculation by Audit (inRs. )
1	Total Income	12,80,116/--	12,80,116/-
2	Deductions permissible	Housing loan interest 73,780/-  Rebates u/s 10 - 1,22,592/- rebate u/s 80C -1,50,000/- 80 D 3900/-	u/s 10 - 1,22,592/- rebate u/s 80c - 1,50,000/-  80 D - 3900

3.	Total Deductions	3,50,272/-	2,76,492/-
4	Taxable Income	9,29,844/-	10,03,624/-
5	Income tax	1,10,968/-	1,26,087/-
6	Cess	3329/-	3783/-
7	Total tax	114297/-	1,29,870/-
8	Total tax deducted		114297/-
9	Income Tax Recoverable		15573/-

Necessary steps should be taken to collect the relevant documents from the above officials/officers otherwise in absence of these documents the entire amount of Rs. 1,15,992/- (including cess) may be recovered under intimation to audit. Other similar cases may be reviewed at your own level.

**PARA No. 5 (Ref. Audit memo no.1(a) dated 08.01.2018& 1(f) dated 11.01.18**

**Subject : Non Production of Records**

1. Govt. Cash Book
2. LTC / Medical Advance Register
3. Short / Long Term Advance Register
4. Telephone Register
5. Long Term advance Register & its Reconciliation with PAO
6. Children Education Allowance Register
7. T.R.-V
8. Challan File.

In addition to above the following record was not produced during the audit period 2009-2014

1. Property Register
2. Expenditure statement Reconciled with P.A.O. as on 31.03.2013 to 31.03.2014
3. Counterfoil of POL receipt book for vehicle No. DL-6CM-5421 purchasing petrol was not provided.

*Qaib*  
**(U.P. NAUTIYAL)**  
 IAO  
 Party No.XII



5/c

**TEST AUDIT NOTE**

**TAN No. 1:- (Reference audit memo no.02 dated 09.01.2018)**

**Subject:- Improper maintenance of Pay Bill Registers (2014-15 TO 2016-17)**

During the test check of pay bill registers the following shortcomings have been noticed:-

1. Every entry in the PBR should be authenticated by checker other than the writer who will make his/her initial in token of correctness of the entry made, but it was seen that entries in the PBR for the period 2014-2017 were not found checked.
2. Primary information i.e. previous PBR No., Service verified, GPF details, Date of Joining, etc. have not been filled, Balance of advances has not shown/forwarded to the current year with its no. of instalments in many cases.
3. Abstract of Pay Bills (GAR-18) in the PBR of 2014-2017 has not been maintained. This should also be signed by the DDO.
4. Page counting certificate has not been recorded in PBR.
5. Totalling of Net / Gross amount has not made in the PBR.

Necessary steps should be taken to update the PBRs at the earliest possible under intimation to audit.

**TAN No. 2:- (Reference audit memo no.04 dated 17.01.2018)**

**Subject:- Non maintenance of Bill Register.**

Bill Register should be maintained by the DDO in Form TR 28-A, and all bills presented for payment to the PAO should be noted in the register. As soon as cheques/ payments for the bills presented for payment are received, these will be noted in the appropriate column of the Bill Register and the DDOs will ensure that the amounts of cheques tally with the net amount of the bills presented. In case any retrenchment is made by the PAO a note of such retrenchments should be kept against the bill in the remarks column in TR 28-A. But during the course of audit, it has been observed that Bill Register was not being maintained by the school authorities and the following discrepancies have been noticed:-

1. DDO has not signed entries of Bill Register while submitting the Bills to PAO.
2. Mode of payment i.e. ECS/RTGS/DDO Cheque made by PAO has not recorded in Bill Register.
3. Some Bills marked as cancelled without attestation of DDO.
4. No paging of bill register and no paging certificate is found.

Necessary steps may please be taken under intimation to audit.



4/c

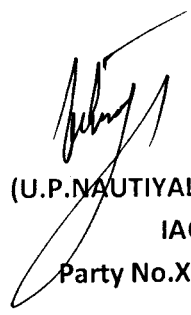
**TAN No. 3:- (Reference audit memo no.08 dated 19.01.2018)**

**Subject:-Non-verification of service after completion of 18 years of service.**

As per rule 32 of CCS Pension rules 1972, a Govt. servant completing 18 years of service or on his/her being left within 5 years of service before the date of retirement, whichever is earlier, the Head of Office in consultation with PAO shall verify the service rendered by such a Govt. servant determine the qualifying service and communicate to him in form 24. Scrutiny of service book of following officials revealed that they have completed more than 18 years of service but their service have not been verified and communicated to them.

S.No.	Name & Designation of Officer/Official Sh./Smt.	D.O.B.	D.O.R.
1.	Rajesh Kumar, UDC	03.03.1958	31.03.2018
2.	Bhupal Singh, UDC	26.08.1958	31.08.2018
3.	Umed Singh, Peon	01.04.1958	31.03.2018
4.	Daya Chand, MTS	05.05.1959	31.05.2019
5.	Deepak Sabharwal, AE	01.07.1959	30.06.2019
6.	P.K.Sharma, AE	14.03.1960	31.03.2020
7.	R.K.Kannoja, AE	29.04.1958	30.04.2018

Necessary action may be taken to get the service verify from the Pay and Accounts Office concerned and compliance of the same be shown to audit.

  
(U.P. NAUTIYAL)  
IAO  
Party No.XII

DUE DRAWN STATEMENT OF SH. GULJARI LAL, O.S. GRADE-I W.E.F. 01.07.2013 TO 31.12.2017

										DUE				DRAWN					
S. NO.	MONTH	DA	RAT	B Pay	G. Pay	DA	HRA	TOTAL	B Pay	G. Pay	DA	HRA	TOTAL	BALANCE					
1	Jul-13	90		14940	4600	17586	5862	42988	15530	4600	18117	6039	44286	1298					
2	Aug-13	90		14940	4600	17586	5862	42988	15530	4600	18117	6039	44286	1298					
3	Sep-13	90		14940	4600	17586	5862	42988	15530	4600	18117	6039	44286	1298					
4	Oct-13	90		14940	4600	17586	5862	42988	15530	4600	18117	6039	44286	1298					
5	Nov-13	90		14940	4600	17586	5862	42988	15530	4600	18117	6039	44286	1298					
6	Dec-13	90		14940	4600	17586	5862	42988	15530	4600	18117	6039	44286	1298					
7	Jan-14	100		14940	4600	19540	5862	44942	15530	4600	20130	6039	46299	1357					
8	Feb-14	100		14940	4600	19540	5862	44942	15530	4600	20130	6039	46299	1357					
9	Mar-14	100		14940	4600	19540	5862	44942	15530	4600	20130	6039	46299	1357					
10	Apr-14	100		14940	4600	19540	5862	44942	15530	4600	20130	6039	46299	1357					
11	May-14	100		14940	4600	19540	5862	44942	15530	4600	20130	6039	46299	1357					
12	Jun-14	100		14940	4600	19540	5862	44942	15530	4600	20130	6039	46299	1357					
13	Jul-14	107		15530	4600	21539	6039	47708	16140	4600	22192	6222	49154	1446					
14	Aug-14	107		15530	4600	21539	6039	47708	16140	4600	22192	6222	49154	1446					
15	Sep-14	107		15530	4600	21539	6039	47708	16140	4600	22192	6222	49154	1446					
16	Oct-14	107		15530	4600	21539	6039	47708	16140	4600	22192	6222	49154	1446					
17	Nov-14	107		15530	4600	21539	6039	47708	16140	4600	22192	6222	49154	1446					
18	Dec-14	107		15530	4600	21539	6039	47708	16140	4600	22192	6222	49154	1446					
19	Jan-15	113		15530	4600	22747	6039	48916	16140	4600	23436	6222	50398	1482					
20	Feb-15	113		15530	4600	22747	6039	48916	16140	4600	23436	6222	50398	1482					
21	Mar-15	113		15530	4600	22747	6039	48916	16140	4600	23436	6222	50398	1482					
22	Apr-15	113		15530	4600	22747	6039	48916	16140	4600	23436	6222	50398	1482					
23	May-15	113		15530	4600	22747	6039	48916	16140	4600	23436	6222	50398	1482					
24	Jun-15	113		15530	4600	22747	6039	48916	16140	4600	23436	6222	50398	1482					
25	Jul-15	119		16140	4600	24681	6222	51643	16770	4600	25430	6411	53211	1568					
26	Aug-15	119		16140	4600	24681	6222	51643	16770	4600	25430	6411	53211	1568					
27	Sep-15	119		16140	4600	24681	6222	51643	16770	4600	25430	6411	53211	1568					
28	Oct-15	119		16140	4600	24681	6222	51643	16770	4600	25430	6411	53211	1568					
29	Nov-15	119		16140	4600	24681	6222	51643	16770	4600	25430	6411	53211	1568					
30	Dec-15	119		16140	4600	24681	6222	51643	16770	4600	25430	6411	53211	1568					

Q. No. 1

31	Jan-16	0	53600		0	6222	59822	55200	0	0	6411	61611	1789
32	Feb-16	0	53600		0	6222	59822	55200	0	0	6411	61611	1789
33	Mar-16	0	53600		0	6222	59822	55200	0	0	6411	61611	1789
34	Apr-16	0	53600		0	6222	59822	55200	0	0	6411	61611	1789
35	May-16	0	53600		0	6222	59822	55200	0	0	6411	61611	1789
36	Jun-16	0	53600		0	6222	59822	55200	0	0	6411	61611	1789
37	Jul-16	2	55200		1104	6222	62526	56900	0	1138	6411	64449	1923
38	Aug-16	2	55200		1104	6222	62526	56900	0	1138	6411	64449	1923
39	Sep-16	2	55200		1104	6222	62526	56900	0	1138	6411	64449	1923
40	Oct-16	2	55200		1104	6222	62526	56900	0	1138	6411	64449	1923
41	Nov-16	2	55200		1104	6222	62526	56900	0	1138	6411	64449	1923
42	Dec-16	2	55200		1104	6222	62526	56900	0	1138	6411	64449	1923
43	Jan-17	4	55200		2208	6222	63630	56900	0	2276	6411	65587	1957
44	Feb-17	4	55200		2208	6222	63630	56900	0	2276	6411	65587	1957
45	Mar-17	4	55200		2208	6222	63630	56900	0	2276	6411	65587	1957
46	Apr-17	4	55200		2208	6222	63630	56900	0	2276	6411	65587	1957
47	May-17	4	55200		2208	6222	63630	56900	0	2276	6411	65587	1957
48	Jun-17	4	55200		2208	6222	63630	56900	0	2276	6411	65587	1957
49	Jul-17	5	56900		2845	13656	73401	58600	0	2930	14064	75594	2193
50	Aug-17	5	56900		2845	13656	73401	58600	0	2930	14064	75594	2193
51	Sep-17	5	56900		2845	13656	73401	58600	0	2930	14064	75594	2193
52	Oct-17	5	56900		2845	13656	73401	58600	0	2930	14064	75594	2193
53	Nov-17	5	56900		2845	13656	73401	58600	0	2930	14064	75594	2193
54	Dec-17	5	56900		2845	13656	73401	58600	0	2930	14064	75594	2193
													90078

Open to

## DUE DRAWN STATEMENT OF SH. PRANJAL SRIVASTAVA, AEE W.E.F. 01.01.2016 TO 31.12.2017

S.NO.	MONTH	DA RATES %	B Pay	G. Pay	DA	HRA	TOTAL	B Pay	G. Pay	DA	HRA	TOTAL	BALANCE
1	Jan-16	0	56100	0	0	0	56100	57800	0	0	0	57800	1700
2	Feb-16	0	56100	0	0	0	56100	57800	0	0	0	57800	1700
3	Mar-16	0	56100	0	0	0	56100	57800	0	0	0	57800	1700
4	Apr-16	0	56100	0	0	0	56100	57800	0	0	0	57800	1700
5	May-16	0	56100	0	0	0	56100	57800	0	0	0	57800	1700
6	Jun-16	0	56100	0	0	0	56100	57800	0	0	0	57800	1700
7	Jul-16	2	57800	0	1156	0	58956	59500	0	1190	0	57800	1700
8	Aug-16	2	57800	0	1156	0	58956	59500	0	1190	0	60690	1734
9	Sep-16	2	57800	0	1156	0	58956	59500	0	1190	0	60690	1734
10	Oct-16	2	57800	0	1156	0	58956	59500	0	1190	0	60690	1734
11	Nov-16	2	57800	0	1156	0	58956	59500	0	1190	0	60690	1734
12	Dec-16	2	57800	0	1156	0	58956	59500	0	1190	0	60690	1734
13	Jan-17	4	57800	0	2312	0	60112	59500	0	2380	0	61880	1768
14	Feb-17	4	57800	0	2312	0	60112	59500	0	2380	0	61880	1768
15	Mar-17	4	57800	0	2312	0	60112	59500	0	2380	0	61880	1768
16	Apr-17	4	57800	0	2312	0	60112	59500	0	2380	0	61880	1768
17	May-17	4	57800	0	2312	0	60112	59500	0	2380	0	61880	1768
18	Jun-17	4	57800	0	2312	0	60112	59500	0	2380	0	61880	1768
19	Jul-17	5	59500	0	2975	14280	76755	61300	0	3065	14712	79077	2322
20	Aug-17	5	59500	0	2975	14280	76755	61300	0	3065	14712	79077	2322
21	Sep-17	5	59500	0	2975	14280	76755	61300	0	3065	14712	79077	2322
22	Oct-17	5	59500	0	2975	14280	76755	61300	0	3065	14712	79077	2322
23	Nov-17	5	59500	0	2975	14280	76755	61300	0	3065	14712	79077	2322
24	Dec-17	5	59500	0	2975	14280	76755	61300	0	3065	14712	79077	2322
													45144

