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

Sub:- Audit report of O/O Superintendent Engineer, CRM Circle M-21, 2nd Nizamuddin Bridge, Delhi for the period 2013-2016.

INTRODUCTION

The I.A.R. on the account of O/O Superintendent Engineer, CRM Circle M-21, 2nd Nizamuddin Bridge, Delhi for the period 2013-2016 was conducted by field Audit Party No.VI, comprising Sh. H.K.Mittal, IAO, Sh. Narender Kumar, AAO Mrs. Bhavna Gupta, UDC. The audit was conducted during 10 working days w.e.f. 12.07.2016 to 25.07.2016.

AIMS AND OBJECTIVES

O/o Superintendent Engineer, Civil Road Maintenance Circle M-21, PWD 2nd Nizamuddin Bridge, Delhi is an Administrative office. No Execution of work/ floating of tenders is being carried out by this office. Treasury function is attached with PAO-XII The proposal for sanction of work to the tune of amount under Superintendent Engineers are received from Divisions. At present three divisions viz. M-213, M-222 and M-251(E) are working under the circle. The Service Books as well as Pay & Allowances of regular Staff and the staff of New Pension Scheme are being looked into the circle.

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

The following officers/official have served as H.O.D./H.O.O./D.D.O./CASHIER during 2013-2016:

Name	Designation	Period
Sh.Deepak Pawar, Chief Engineer	Head of Department	01.04.2013 to 20.07.2015
Sh. Surender Singh, Chief Engineer	Head of Department	21.07.2015 to 27.01.2016
Sh. Pardeep Gupta, Chief Engineer	Head of Department	27.01.2016 to 31.03.2016
Sh. S.K.Rampal, S.E	Head of Office	01.04.2013 to 23.04.2013
Sh.S.L.S.Yadav,SE	Head of Office	23.04.2013 to 31.12.2014
Sh.A.K.Aggarwal, SE	Head of Office	01.01.2015 to 31.03.2016
Sh. N.K.Jain, Executive Engineer (P)	D.D.O.	01.04.2013 to 09.12.2013

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Sh. Iqbal Singh, Executive Engineer (P)	D.D.O.	10.12.2013 to 24.07.2014
Sh. P.K.Tomar, Executive Engineer(P)	D.D.O.	25.07.2014 to 28.02.2015
Sh.Jagdish Prasad, Executive Engineer(P)	D.D.O.	01.03.2015 to 13.09.2015
Sh.M.C.Yadav, Executive Engineer (P)	D.D.O.	14.09.2015 to 31.03.2016
NO CASHIER IS APPOINTED IN THE OFFICE DURING THE PERIOD OF AUDIT		

BUDGET ALLOCATION AND EXPENDITURE FOR THE YEAR 2013-2016:-

(In lakhs of Rupees)

Year	Head	Budget Allotted	Expenditure	Balance
2013-14	Non-Plan	Records not available		
2014-15	Non Plan	690.60	658.19	32.41
2015-16	Non-Plan	723.80	634.27	89.53

Vacancy Statement

Details of Staff	Sanction Strength	Filled	Vacant
Group A	05	05	NIL
Group B	58	34	24
Group C	71	53	18
Total	134	92	42

STATUTORY AUDIT

Statutory audit of the O/O Superintendent Engineer, CRM Circle M-21, 2nd Nizamuddin Bridge, Delhi is not conducted by AGCR for the year 2013 to 2016 till date.

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MAINTENANCE OF RECORDS:-

The maintenance of records of O/O Superintendent Engineer, CRM Circle M-21, 2nd Nizamuddin Bridge, Delhi for the period 2013-2016 was found satisfactory subject of observations made in Current audit report.

OLD AUDIT REPORT:-

There were 01 audit paras and 03 TAN with recovery of Rs. NIL outstanding in r/o O/O Superintendent Engineer, CRM Circle M-21, 2nd Nizamuddin Bridge, Delhi. On the basis of replies furnished with supporting documents, 01 TAN has been settled partially) with recovery of Rs.NIL. As such 01 audit para's and 03 TAN have been included in the current audit report as Part-1.

Part-I (old audit report)

S.No.	Year	Total Paras	Para Settled	Para No. of settled para	Outstanding Paras
1	2007-08 to 2008-09	01	NIL	N.A.	01

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PART- II (Current Audit Report)**Current Audit Report**

During the course of current audit 15 Audit memo's including 02-record memo's highlighting various irregularities/short comings were issued raising recovery of Rs.20,05,152/-. On the basis of replies submitted and records produced by the office, 02-memo's were partially settled. Further, on the basis of production of record, recovery amounting to Rs. 39,200/- was adjusted on the spot. All 15 memo's have been incorporated as 03 audit paras and 04 TAN in the current audit report with the total recovery of Rs. 19,65,952/-.

Details of Current Recovery (Audit Period 2013-2016):-

Para No's	Total Recoveries (in Rs.)	Amount Recovered (Rs.)	Balance (in Rs.)
<u>PARA NO. 1</u> (Ref. Memo No.2,3,4,5,8,9,10 & 14)	8,74,856/-	0	8,74,856/-
<u>PARA NO. 2</u> (Ref. Memo No.11)	10,91,096/-	0	10,91,096/-
Total	19,65,952/-	0	19,65,952/-

The internal audit report has been prepared on the basis of information furnished and made available by the O/o Superintendent Engineer, CRM M-21, 2nd Nizamuddin Bridge, Eastern Approach, Delhi. The Dte.of audit, GNCT of Delhi disclaims any responsibility for any misinformation and / of non-information on the part of auditee.


(H.K.MITTAL)
IAO

Para -1 (Memo No.10)

Para No. 1

Sub: Pay fixation

During the course of scrutiny of pay fixation cases pertaining to officer/officials of SE, Circle M-21 Nizamuddin Bridge, New Delhi for the financial year 2008-09 following irregularities have been noticed.

1. Sh. Hemant Kumar, UDC.

Existing Scale	Pay as on	New Pay Band	Fixation as per 6 th Pay Commission.
4000-100-6000	01.06 5100/-	9300-34800	01.06 9490
			07.06 9850
			07.07 10220

Granted ACP on 20.08.07

(a) Pay fixed on 20.08.07 after granting notional increment $\{10220 + 4200 * 3\% = 400 + 10200 = 10660\}$

(Notional increment to be given on previous grade pay i.e. 2400, whereas the same has been given on 4200/-)

(a) Pay to be fixed as on 20.08.07 $\{10220 + 2400 * 3\% = 380\}$

$10220 + 380 = 10600$ Basic pay to be as on 20.08.07

Diff. $10660 - 10600 = \text{Rs. } 60/-$

Difference of Rs. 60/- plus allowances w.e.f. 20.08.07 may be recovered and basic pay may be revised accordingly under intimation to audit.

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PART- II
CURRENT AUDIT REPORT

PARA NO. 1

(Ref. Memo No. 2,3,4,5,8,9,10 & 14)

EXCESS PAYMENT/SHORT DEDUCTION OF ALLOWANCES

(A) Sub:- Short deduction of UTGEIS subscription

(Ref: Memo No.3)

As per GOI, M/o Finance, Deptt. Of Expenditure O.M. No. 7(1)/EV/2008 dated 10.09.2010, all the Group-D employees granted Grade Pay-1800 in the revised pay scale were classified under Group-C and UTGEIS/CGEIS subscription was raised to Rs. 30/- p.m. w.e.f. 01.01.2011.

During test check of records, it is observed that Subscription @ Rs. 15/- p.m. is being deducted from the salary of following employees:-

S.No	Name & Designation	Period	No.of Month	Subscription due @ Rs. 30/- p.m.	Subscription deducted @ Rs.15/-p.m.	Subscription recoverable (Rs.)
1	Sh.Rajesh Kumar, Beldar	01/01/13 to 30/06/16	42	1,260/-	630/-	630/-
2	Smt.Prabha Devi, Beldar	01/01/2014 to 30/06/2016	30	900/-	450/-	450/-
3	Sh.Pyare Lal, Beldar	01/01/2014 to 30/06/2016	30	900/-	450/-	450/-
4	Sh.Ramesh, Beldar	01/01/2014 to 30/06/2016	30	900/-	450/-	450/-
5	Sh.Dharamvir, Beldar	01/01/2014 to 30/06/2016	30	900/-	450/-	450/-
	TOTAL					2,430/-

Accordingly, recovery of Rs. 2,430/- (Rs.Two thousands four Hundred Thirty only) towards short recovery of UTGEIS /CGEIS may be made from the salary of employee as mentioned above, after due verification and under intimation to Audit.

IN ADDITION TO ABOVE, RECOVERY BEFORE AFORESAID PERIOD AND FROM JULY-2016 ONWARDS, TILL THE MONTH OF REVISION, MAY ALSO BE MADE, 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.

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(B) Subject : Less / Non deduction of DGEHS contribution amounting to Rs. 53,375/-
(Ref; Memo No.4)

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 on scrutiny of PBRs revealed that the contribution in respect of DGHS has not been made / short deducted in respect of the following employees as such the amount calculated below may be recovered after due verification under intimation to the audit:

S. No.	Name and designation	Grade pay (Rs.)	Prescribed rates p.m. (Rs.)	Amount deducted p.m. (Rs.)	Difference p.m. (Rs.)	Period	Total No. of months	Amount recoverable (Rs.)
1.	Sh. Jai Shanker Prashad, A.E.	4600/-	325/-	225/-	100/-	07/15 to 06/16	12	1200/-
2.	Sh. Anil Kr. Bali, O.S.	4200 /- upto 06/15 and 4600/- 07/15 to 03/16 (Trf.)	225/- / 325-	Rs. 5400/- (deducted consolidate vide B.No. 01 dated 16.03.2016	---	08/10 to 06/15 & 07/15 to 03/16 (Trf.)	59x225 = Rs. 13275/- & 9 x 325= Rs. 2925 Total Rs. 16200/-	10800/-
3.	Sh. Virender Kumar, J.E.	4600	325	---	325/-	08/10 to 06/16	71	23075/-
4.	Sh. K. K. Rana, J.E.	4600	325	---	325/-	02/14 to 06/16	29	9425/-
5.	Sh. Rajbir Singh, MTS	2000	125	---	125/-	08/10 to 06/16	71	8875/-
TOTAL								53,375/-

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Necessary steps should be taken to recover the arrear of DGEHS contribution amounting to Rs. 53,375/- (Rupees Fifty three thousands three hundred and seventy five only) after due verification of records under intimation to audit. Other similar cases, if any, may also be taken into account for similar action.

IN ADDITION TO ABOVE, RECOVERY FROM JULY-2016 ONWARDS, TILL THE MONTH OF REVISION, MAY ALSO BE MADE, AFTER DUE VERIFICATION, AND UNDER INTIMATION TO AUDIT.

(C)Subject: Less/ Non deduction of License Fee/Water Charges amounting to Rs. 39,454/- (Ref: Memo No.5)

The PWD Deptt. of Delhi Govt. have revised the License Fee/Water Charges from July 2013 vide order No.F.4(1)/Misc./PWD&H/A/2004/2749-2765 dated 10.03.2014. But scrutiny of PBRs revealed that the department had not deducted the License Fee/Water Charges from the salary of some employees according to the revised rates as per details given below:

S. No	Name & Desgn. (Sh/Smt.)	Residential Address	Descr.	Period	License Fee (Rs.)			No. of months	Amount recoverable (Rs.)
					Due	Deduct ed	Diff.		
1.	Anil Kumar Bali, O.S.	C-131/II/7-3, Karkardooma, Delhi (Type-III)	L.Fee	07/12 to 06/13	310	217	93/-	12	1116/-
				07/13 to 04/16	370	217	153/-	34	5202/-
			Water Charges	07/12 to 04/16 (Trf.)	236	NIL	236/-	46	10856/-
2	Kanheyalal, UDC	311, Type-II, Karkardooma, Delhi	Water Charges	07/13 to 06/16	196	NIL	196/-	36	7056/-
3	Jai Pal Singh, MTS	656, Gulabi Bagh	L.Fee	07/12 to 06/13	115	67	48/-	12	576/-
				07/13 to 04/16	135	67	68/-	34	2312/-
			Water Charges	07/12 to 04/16 (Trf.)	157	9	148/-	46	6808/-
4	Pradip Chand Phuleria, UDC	G-268, Niroji Nagar	L.Fee	07/13 to 04/16 (Trf.)	245	205	40/-	34	1360/-
5	Yogesh Kumar, UDC	Qtr. No. 1072, 3 rd floor, Type-II, Lodhi Raod	L.Fee	07/13 to 06/16	310	232	78/-	36	2808/-

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		Complex, New Delhi							
6.	Lekh Raj, MTS	Qtr. No. B, Type -2, DIZ Area, Sector- IV, Block-40, Delhi	L.Fee	07/13 to 04/16 (Trf.)	245	205	40/-	34	1360/-
Total									39,454/-

Necessary steps should be taken to recover Rs. 39,454/- arrears of License Fee and Water Charges as detailed above after due verification of records under intimation to audit. Other similar cases, if any, may also be taken into account for similar action.

(D) Sub: Irregular payment of Transport Allowance amounting to Rs.6,30,905/- (Ref: Memo No.2 & 8)

As per Order No.10(390)/PWD-1/2012/11193-11205 dated 21/08/2013 issued by Dy.Secretary (Admn), Public Works Department, Delhi, all the officers who have been attached with a vehicle (Govt./ hired) for official use or for inspection purpose are not entitled for Transport Allowance as per CCS Pay Rules.

As per information received from office, it is noticed that Engineering Officers who are using the inspection vehicles were drawing Transport Allowance alongwith DA admissible as such recovery (Annexure attached) as details below may be made:-

S.No	Name	Designation	Period	Amount Recoverable
1	Sh.S.L.S.Yadav	SE	01/09/2013 to 31/12/2014	1,02,464/-
2	Sh.A.K.Aggarwal	SE	01/01/2015 to 31/05/2015	34,080/-
3	Sh.A.K.Singh	EE	01/09/2013 to 14/03/2014	40,010/-
4	Sh.Sandeep Gaur	EE	15/03/2014 to 31/05/2015	96,534/-
5	Sh.K.P.Singh	EE	01/09/2013 to 10/11/2015 23/01/2016 to 12/02/2016	1,78,567/-
6	Sh.Jokhan Prasad	EE	10/11/2015 to 23/01/2016	17,021/-
7	Sh.Dev Raj	EE	12/02/2016 to 30/04/2016	18,869/-
8	Sh.Khem Chand Barolia	EE	01/09/2013 to 30/06/2015	1,43,360/-
	TOTAL			6,30,905/-

In view of above, recovery of Rs.6,30,905/- (Rs.Six lakh thirty thousand nine hundred and five only) may be made from the above officers after due verification and under intimation to audit. Similar other case, if any may also be recovered on the same lines under intimation to audit.

(E) **Sub: Irregular Grant of 10 days Leave Encashment on account of LTC.**
(Ref: Memo No.9)

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As per Rule 38 A of CCS (Leave) Rules, any Government Servant is allowed for 10 days leave encashment at the time of availing of LTC. During test check of service Books, it is noticed that Shri Dal Chand, Peon was allowed 10 days encashment from New Delhi to Village Mandak Distt. Aligarh (UP) w.e.f. 05/11/2014 to 07/11/2014 as per details given below:-

Sanction No./Date	No.of Leave Encashment	Block Year	Amount
F.2(8)/EMC/M-25/PWD/DG/3290 dated 22/12/14	4 th	2014-2015	8,163.00
TOTAL			8,163/-

The department was asked to make necessary entry in the service Book, if the official availed the LTC but neither the records were produced nor the entry for availing LTC was made in the Service Book during audit period which is evident that official was not proceeded on LTC

As per LTC Rules, necessary entry for the LTC availed by the official is to be made for keeping proper records but perusal of the service Book of the official revealed that no entry for availing LTC is available as such recovery of Rs.8,163/- (Rs.Eight thousands one hundred and sixty three only) after due verification and under intimation to audit . Similar other case, if any, may also be taken for similar action.

(F) **Sub:- Irregular payments of LTC**
(Ref: Memo No.10)

As per Govt. of India, M/o Finance, Deptt. Of Expenditure O.M. No. 19024/1/2009-E.IV dated 16.09.2010, the following guidelines were issued on Air travel on LTC:

- (i) Travel by Air India only
- (ii) In economy class only, irrespective of the entitlement
- (iii) LTC-80 ticket of Air India only to be purchased
- (iv) Air ticket may be purchased directly from Airlines (at Booking counters/Website of Airlines) or by utilizing the services of Authorized Agents viz. Balmer Lawrie & Company, M/s Ashok Travels & Tours and IRCTC (to the extent IRCTC is authorized as per DoP&T OM No. 31011/6/2002-Estt.(A) dated 02.12.2009.

During test check of records, it is observed that number of employees have booked their tickets through Agents other than authorized by M/o Finance, Govt. of India, but have been reimbursed for Rs. 1,03,608/- (Rs.One Lac three thousand six hundred and eight only) as per detail attached at Annexure-I. Similar other cases may also be reviewed and necessary action may please be taken under intimation to audit.



ANNEXURE-I TO PARA NO. 1(F)

STATEMENT OF LTC CLAIMS REIMBURSED FOR TICKETS BOOKED THROUGH UNAUTHORISED AGENTS									
S.NO.	NAME OF EMPLOYEE	DESIGNATION	DETAIL OF JOURNEY	BLOCK YEAR	AMOUNT	TICKET BOOKED	Vr. No. and Date	Date of Journey	
			FROM TO						
1	Sh. Brijesh Tiwari	Jr. Engineer	Delhi Rameshwaram	2010-13	26,752	Make my trip & Yatra.com	46/10.05.13	16.03.13 to 25.03.13	
2	Sh. Pawan Kumar Tomar	S.O.(Hort)	Delhi Srinagar	2012-13	51947	Aks Tour & Travels	155/31.07.13	27.05.13 to 01.06.13	
3	Sh. Vinay Sheel Sexana	Asstt. Engineer	Delhi Srinagar	2012-13	24909	Make my trip	213/03.09.13	02.07.13 to 06.07.13	
	TOTAL RECOVERY				103,608				

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(G) Sub:- **Recovery of Income Tax amounting to Rs..36,921/-**
(Ref: Memo No.14)

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During the test check of Income Tax calculation for the year 2014-15 and 2015-16, it has been observed that wrong rebate has been allowed in certain cases viz:-

1. **Sh.Vinod Kumar, JE (F.Y.2014-15)**

The official is residing at 209-A, Gulmohar Green, Near Mohan Nagar, Ghaziabad, for which he had taken loan and got rebate for HBA/HBI. In addition, he also submitted the Rent Receipt for a house at Dehradun as such rebate allowed on account of Rent Receipt is irregular. His Tax would be calculated as under:-

Description	As per Form-16	As per Actual
Total Income	6,60,147	6,60,147
Other Income	1,18,961	1,18,961
Total Income	7,79,108	7,79,108
Exemption of HRA	41,726	-
Income after allowing HRA	7,37,382	7,79,108
Rebate u/s 80C	1,50,000	1,50,000
Rebate u/s 80D	3,900	3,900
Rebate u/s 80TTA	10,000	10,000
House Building Interest	76,062	76,062
Taxable Income	4,97,420	5,39,126
Tax Admissible	24,742	32,826
Rebate u/s 87A	2,000	-
Net Tax	22,742	32,826
Education cess @ 3%	682	985
Total Tax	23,424	33,811

Short tax deduction is Rs.10,384/- (Rs.33811-23424)

2. **Sh.Manoj Kasana, JE (F.Y.2015-16)**

The official has submitted his residential address as 10/47, Chiranjiv Vihar, Ghaziabad since January 2014 to date whereas he got rebate of rent receipt for the address as H.No.88, Bihari Pur, Delhi which is not admissible as such his tax would be calculated as under:-

Description	As per Form-16	As per Actual
Total Income	4,79,262	4,79,262
Exemption of HRA	57,637	-
Income after allowing HRA	4,21,625	4,79,262
Rebate u/s 80C	1,20,465	1,20,465
Rebate u/s 80D	2,700	2,700
Taxable Income	2,98,460	3,56,097
Tax Admissible	4,846	10,610
Rebate u/s 87A	2,000	2,000
Net Tax	2,846	8,610
Education cess @ 3%	85	258
	2,931	8,868

Short tax deduction is Rs.5,937/- (Rs.8,867-2,931)

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3. **Sh.Ram Pal Singh Tomar,AD(Hort)(F.Y.2015-16)**

As per records, the officer is residing at B-56, C.C.Colony, Near Rana Pratap Bagh, Delhi. He had taken Housing Loan in his, his wife and his daughters name from ICICI Bank for construction of House property No.1201, Kensington Apartment, Jaypee Greens, Sector 128 Noida and got rebate of HBI of Rs.1,00,000/-u/s 80EE which can only be admissible only in case of submission of Possession Letter which is not available as such rebate allowed on this account on this account is not admissible. Therefore, his case should be calculated as under:-

Description	As per Form-16	As per Actual
Total Income	10,70,568	10,70,568
Other income	15,082	15,082
Total Income	10,85,650	10,85,650
Rebate us 80C	1,50,000	1,50,000
Rebate u/s 80D	3,900	3,900
Rebate u/s 80TTA	10,000	-
House Building Interest	1,00,000	-
Taxable Income	8,21,750	9,21,750
Tax admissible	89,350	1,09,350
Education cess @ 3%	2,681	3,281
Total Tax	92,031	1,12,631

Short tax deduction is Rs.20,600/- (Rs.1,12,631-92,031)

In view of above, recovery of Rs.36,921/- (Rs.Thirty six thousands nine hundred and twenty one only) on account of less deduction of Income Tax be made after due verification and intimation to audit. Similar other cases may also be reviewed for same action under intimation to audit.

PARA NO.2

(Ref: Memo No.11)

Ref: Work Order No.1 (2013-14)

N/W Improvement and strengthening of G.T.Road, from Dharampura T point to Apsara Border underpass

During the test check of work order file/register for the year 2013-14 it is noticed that the painting work of underpass was awarded to M/S Harshit International at a cost of Rs.10,91,096/- (Rs.Ten Lakh ninty one thousands and ninty six only) through Executive Engineer (M-213) at the risk and cost of M/S Afcons. As such the payment was to be recovered from M/S Afcons

In this connection, the details of amount deducted from M/S Afcons was called to ascertain the exact amount of recovery but the department had not provided the same. As such the recovery of Rs. 10,91,096/- is proposed. The department may however, be ascertained the difference of amount paid to M/S Harshit International and the tendered amount of M/S Afcons and make necessary recovery from M/S Afcons after due verification and under intimation to audit.



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PARA NO.3

(Ref: Memo No.1 & 13)

Sub: Non production of records

Following Records has not produced before the audit:-

1. Register for (i) accord of sanction to extra/substituted items (ii) Splitting up projects/works and acceptance of tender (iii) accord of sanction to deviation in quantities of agreement items.
2. Log Book and History sheet of Vehicle alongwith consumption of POL
3. Details of Arbitration cases
4. Physical and financial status of works as on 31.03.2016
5. Details of Medical/ LTC advances outstanding on 31/03/2016



(H.K.MITTAL) IAO

AUDIT PARTY NO.-VI

PART-III - TAN

TAN 1

Tan-1 (Memo No. 6)

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

On scrutiny of Service books provided to audit it has been observed that fraction of paisa has been rounded to Rs. 10 which is incorrect. As per circular under O.M. dt. 29.01.2009, the fraction of paisa is to be ignored and not to be rounded to Rs. 10/- even if paisa from paisa 10 to 90. In the following cases, fraction of paisa has been rounded of to Rs. 10/-.

- 1. Sh. Shiv Kumar UDC ✓
- 2. Smt. Anita Varsaney UDC.
- 3. ③ Sh. Harpal Singh UDC. ✓ *Sent on 01/07/07 P.M/2*
- 4. Sh. Sohan Lal O.S. - ④
- 5. Sh. Satpal Singh
- 6. Sh. Karmyir,
- 7. ⑦ Sh. Sudhir Kumar J.E. it should be Rs. 15660/- as on 01.07.06, instead of Rs. 15670/- and Rs. 16270/- as on 01.07.07 and Rs. 16900/- as on 01.07.08. *Sent on 01/07/07 P.M/2*
- 8. Sh. Tripal Singh A.E. Pay fixed @ 14310/- as on 01.07.07, it should be Rs. 14300/- and Rs. 14870/- as on 01.07.09 and Rs. 15460/- as on.
- 9. Sh. Sanjay Kumar. Shrivastava. ⑨ Same
- 10. Sh. Hriday Kumar Sinha: Same

The cases mentioned above may be corrected and necessary recovery be made under intimation to audit. Similar cases may also be revised accordingly.

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Tan-2

Tan -2 (Memo No. 3)

Sub:- Income Tax

During the course of scrutiny of calculation sheet related to income tax for the year 2007-2009 in respect of officer's/officials of SE, Circle M-21, Nizamuddin Bridge eastern approach, Delhi following irregularities have been noticed:-

- A. The proof of saving is r/o following officers/officials not attached with the calculation sheet:-
1. Sh. Hari Om, H/C – LIC- 33000/- not given.
 2. Sh. M. C. Yadav, EE- PPF- 15000/- not given.
 3. Sh. Ram Achal Singh –PPF document incomplete.
 4. Sh. Parveen Kumar Pal, JE- Tuition Fee for Rs. 8760/- not attached.
- B. Rebate taken for interest on HBA.

As per income tax rule rebate on interest on HBA is to be given only on the basis of completion/possession certificate/allotment letter. In following cases the same may be provided otherwise income tax may be revised and recovered accordingly:-

1. Sh. Madan Gopal, Hindi Translator on HBA – 50351/-
2. Sh. Kamal Kishore, H/C on HBA -28717/-
3. Sh. Kewal Pal Singh
4. Sh. Salender Kumar Singh
5. Sh. Brahm Singh, AE – Repayment of HBA (document not attached)

The documentary proof may be taken or else income tax may be revised & recovered under intimation to audit. Similar cases may also be seen & tax may be calculated & recovered accordingly.

Tan-3 (Memo No. 11) *Tan-3.*

Sub: **Progress report of various works under division of the Jurisdiction of Circle for April 2008.**

On perusal of progress report of works under Circle office for the month of April 2008 deficiency has been noticed in the following work :-

SL. No.	Physically work done upto 04.2008.	Name of work	Date of start/Date of completion	A/A & E/S Amount. (in lacs)
1	30%	C/o service road along old M.B. Road from Lalita Park to D.C. Office.	<u>29.09.2007</u> 28.01.2008	319.56
2	6%	C/o slip road at Mother dairy road at at crossing near T point at on Retreat apartment.	<u>22.03.2008</u> 21.06.2008	55.88

Work mentioned at serial no. 1 was required to be completed on 28.01.08 but upto the end of April 2008 only 30% work has been completed and similarly work at serial no. 2 was required to start w.e.f 22.03.08 but upto the end of 04.2008 it has not been started. In the remarks of the work at serial no. 1 it has been mentioned that work is in progress and at serial no. 2 it has been mentioned that works has been awarded but yet to be started.

Action taken by the Circle office for delay in execution of the work has not been reflected in the progress report. Proper monitoring of the progress report may be done by the Circle office.

R. K. Sharma
(R. K. SHARMA)
IAO Party - 18

etc

TEST AUDIT NOTES

TAN NO. 1

(Ref.-Memo No. 6)

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:-
- Sh.Rambir Sharma,AE
 - Sh.Sanjay Kumar Gupta, AE
 - Sh.Girish Chand Pokhriyal, D/Man
 - Sh.Ashok Kumar Mehto, Peon
 - Sh.Gyanender, Chowkidar
 - Sh.Surender Kumar, UDC
- (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. A few instances are mentioned hereunder:-
- Sh.Virender Kumar,JE
 - Sh.L.C.Prasad, AE
 - Sh.Dal Chand, Peon
 - Sh.Hare Ram Mehto, Barkandaz
 - Sh.Beer Singh,Peon
- (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:-
- Sh.Rambir Sharma, AE
 - Sh.Virender Kumar,JE
 - Sh.Rahul Vashista, JE
- (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 :-
- Sh.Rambir Sharma,AE
 - Sh.Sanjay Kumar Gupta,AE
 - Sh.Manoj Kasana, JE
 - Sh.Ashok Kumar Mehto,Peon
 - Sh.Gyanender,Chowkidar
- (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 :-
- Sh.Girish Chander Pokhriyal,D/Man
 - Sh.Manoj Kasana,JE
 - Sh.Dal Chand, Peon
- (F) Sh.Girish Chander Pokhriyal, D/Man is drawing FPA @ Rs.400/- p.m. but no entry is found available with regard to strelization in his service book.

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

GAT /

TAN NO. 2

(Ref.-Memo No. 7)

2/4

Subject : Improper maintenance of Pay Bill Registers (2013-2014 to 2015-2016).

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

1. Every entry in the PBR should be authenticated by a responsible person 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 2013-2016 were not found checked.
2. Upper columns i.e. previous PBR No., Service verified, GPF details etc. have not been filled, Balance of advances was not shown/forwarded to the current year with its no. of installments in many cases.
3. Abstract of Pay Bills (GAR-18) in the PBR of 2013-2014 to 2015-2016 has not been maintained. This should also be signed by the DDO.
4. Numerous cuttings & over-writings were noticed in the PBR 2013-2014 to 2015-2016 which were not attested by the Competent Authority in any of the PBRs maintained by the office.
5. Gross Totaling for income tax purposes not carried out in PBR.
6. Past information from the LPCs of the employees who have been transferred to this school were not noted in the PBR which is irregular.
7. Page counting certificate has not been recorded in any of the PBRs.

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

TAN NO. 3

(Ref.-Memo No. 15)

Sub:- Non surrender of savings

As per Rule 56(2) of General Financial Rules, all the savings as well as provisions that can not 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:

(In lakh of Rupees)

YEAR	HEAD	R/BE	Expenditure	Savings (-)	Savings %age
2015-16	NON PLAN	723.80	634.27	89.53	12.37%

Necessary steps may be taken to regularize the saving from competent authority under intimation to audit.



TAN NO.4

(Ref. Memo No.12)

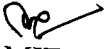
Sub: Excess payment for Hiring of Vehicle

As per order No.F.8/3/2010-AC/DS-III/1273-1289 dated 23/09/2011, a vehicle can be hired by the department on monthly basis for a maximum amount of Rs.30,000/- p.m. As per information furnished by the department it is noticed that following payment had been made on account of hiring of vehicle:-

Agreement No	From	To	Total Expenditure	Average (PM)
01/AE1/PWD111/13-14	29/08/2013	04/02/2014	2,22,601/-	42,400/-
02/AE1/PWD111/13-14	24/02/2014	23/06/2014	2,26,153/-	56,538/-
02/AE1/PWD111/14-15	18/07/2014	17/11/2014	2,14,777/-	53,694/-

The department had neither provided details of monthly expenditure nor Log Book of the vehicle as such average expenditure is taken as per payment of bills.

In future, department may get regularized the excess expenditure from Finance Department under intimation to Audit.


(H.K.MITTAL)
I.A.O.
Audit Party No.-VI