

21/c

DIRECTORATE OF AUDIT: GOVT. OF NCT OF DELHI
DELHI SECRETARIAT: NEW DELHI – 110002
PARTY NO.XV

Sub: Audit report of Office of the Superintending Engineer, PWD, Civil Building Maintenance Circle, M-22, Level-II, Delhi Secretariat, New Delhi-110002 for the period 01.04.2014 to 31.03.2017

INTRODUCTION

The Internal Audit on the account of Office of Superintending Engineer, PWD, Civil Building Maintenance Circle, M-22, Level-II, Delhi Secretariat, New Delhi-110002 for the period 01.04.2014 to 31.03.2017 was conducted by field Audit Party No. XV, comprising Sh. Sreenivas V. IAO, Sh. Sandeep Bajra, AO, Sh. Deepak Kumar, AAO, and Sh. V. K. Maurya, Sr. Assistant. The audit was conducted during 18 working days w.e.f. 16.01.2018 to 02.02.2018 and from 17.09.2018 to 24.09.2018.

Further, Sh. Mukesh Dogra, AAO for one week from 17.9.2018 to 24.09.2018 (5 working days) for checking service books.

AIMS AND OBJECTIVES: Maintenance of East Delhi Government Buildings, Roads and Street Lights, etc.

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

The following officers/officials have served as H.O.D./H.O.O./D.D.O/Cashier during the Audit period 01.04.2014 to 31.03.2017

Head of Department

S. No.	Name of HOD/HOO (Sh./Smt./Ms.)	Period
1	Ravi Kant	01.06.2013 to 06.01.2015
2	A.V. Kujur	06.01.2015 to 07.01.2016
3	Vijay Kumar	15.01.2016 to till date

Drawing and Disbursing of Officer

S. No.	Name of DDO (Sh./Smt./Ms.)	Period
1	S. K. Shaw	01.04.201 to 30.01.2014
2	K.P. Singh	01.05.2014 to 31.12.2014
3	A.K. Kulshrestha	01.01.2015 to 31.10.2015
4	K.P. Singh	01.11.2015 to 31.01.2016
5	Mahendra Ram	01.02.2016 to 31.03.2017

Cashier: Never given charge of cashier to any official during the audit period

2016

BUDGET ALLOCATION AND EXPENDITURE FOR THE FINANCIAL YEARS 2014-15 TO 2016-17:-

(IN LAKH)

PLAN:

Financial year	Budget allotted	Expenditure	Balance	% of saving
2014-15	1634.00	1474.23	159.77	9.78
2015-16	1560.20	1330.70	229.5	14.70
2016-17	5810.00	5033.46	776.54	13.36

(IN LAKH)

NON-PLAN:

Financial year	Budget allotted	Expenditure	Balance	% of saving
2014-15	894.00	883.50	10.50	1.17
2015-16	1136.00	1036.37	99.63	8.77
2016-17	9238.00	7552.38	1685.62	18.24

VACANCY STATEMENT (as on date of audit)

S. No.	Group of Post	Sanctioned Posts	Posts filled	Posts vacant
1	Group-A	05	05	NIL
2	Group-B	59	31	28
3	Grade -C	70	37	33
	Total	134	73	61

STATUTORY AUDIT

Statutory audit of Office of Superintending Engineer, PWD, Civil Building Maintenance Circle, M-22, Level-II, Delhi Secretariat, New Delhi-110002, has been conducted by the A. G. (Audit), Delhi up to 31.03.2013 only.

MAINTENANCE OF RECORDS:-

The maintenance of records of the Office of Superintending Engineer, PWD, Civil Building Maintenance Circle, M-22, Level-II, Delhi Secretariat, New Delhi-110002, for the period of 2014 to 2017 was found satisfactory subject to the observations made in current audit report and in test audit note.

OLD AUDIT REPORT:-

There were 09 audit paras with recovery of Rs. 11,403/- were outstanding in respect of Office of Superintending Engineer, PWD, Civil Building Maintenance Circle, M-22, Level-II, Delhi Secretariat, New Delhi. The office has submitted no reply in respect of these 09 paras and hence two paras have been taken as a fresh and balance 07 (seven) paras with recovery of Rs. 11403/- have been incorporated in current audit report as Part-I (old audit report)



19/c

Year	Outstanding			Settled			Still Outstanding		
	Total Para	No.	Recovery	Para year	Para No.	Recovery	Para Year	No.	Recovery
2007-09	04	04	9643/-	2007-09	04	Nil	2007-09	03	9643/-
2009-14	05	05	1760	2009-14	09	Nil	200-14	04	1760/-
Total	09	09	11403/-		02	Nil		07	11403/-



18/e

PART- I
(Current Audit Report)

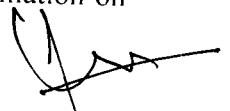
Current Audit Report

During the course of current audit, 19 Audit memos including 09 record memos and 10 observation memos highlighting various irregularities/short comings, were issued raising recovery of Rs. 407180/-. On the basis of reply furnished by the Circle, four observation memos were settled (O.M No. 03 with Rs. 8000/-, O.M No. 02 & 6 with NIL amount and O.M. No. 05 with Rs. 35260/-) on the spot and remaining 06 memos have been incorporated as 2 audit paras and 4 TAN in the current audit report with the recovery of Rs. 363920/-.

Details of Current Recovery

S.No.	Memo No.	Details of Recoveries (amounts in rupees)			Incorporated in Para / TAN No.
		Raised	Settled due to dropped Memo	Balance	
1.	03	8000	8000	0	Settled
2	05	35260	35260	0	
3.	10	363920	0	363920	
Total		407180	43260	363920	

The internal audit report has been prepared on the basis of information furnished and record made available by the Office of Superintending Engineer, PWD, Civil Building Maintenance Circle, M-22, Level-II, Delhi Secretariat, New Delhi. The Directorate of audit, GNCT of Delhi disclaims any responsibility for any misinformation and/of non-information on the part of auditee unit.


IAO/AO
Party No. XV

Para No. 2

Para-cl
Para-I

(Refer Audit Memo No. 100 Dated: 17/07/2009)

17/07/09

17/07/09

Subject: Pay Fixation.

On Scrutiny of Pay Fixation as per the recommendation of the 9th pay Commission, it was noticed that the instructions as given in the Circular No. F.5011/2008-C dated: 29/01/2009 issued by the Director, Govt. of India, M.O. Finance, Department of Expenditure Implementation Cell, New Delhi has not been followed while fixing up of Pay Fixation. Necessary action in this regard may please be taken up to rectify the discrepancies as given below:

1. Shri. R.K. Solanki, Executive Engineer.

Date	Pay fixed + Grade Pay as on 01/01/2006	Increment of 3% on Pay + Grade Pay	Amount of Increment Admissible
	15600-39100-7600 G.P.		
01/01/2006	Rs. 24420 + 7600	960.60	960.00
01/07/2006	Rs. 25380 + 7600	989.40	990.00
01/07/2007	Rs. 26370 + 7600	1019.10	1020.00
01/07/2008	Rs. 27390 + 7600	1049.70	1050.00
01/07/2009	Rs. 28440 + 7600		

2. Shri. Arvind Kumar, Assistant Engineer.

Date	Pay fixed + Grade Pay as on 01/01/2006	Increment of 3% on Pay + Grade Pay	Amount of Increment Admissible
	9300-34800-4600 G.P.		
01/01/2006	Rs. 13950 + 4600	556.50	560.00
01/07/2006	Rs. 14510 + 4600	573.30	580.00
01/07/2007	Rs. 15090 + 4600	590.70	590.00
01/07/2008	Rs. 15680 + 4600	608.40	610.00
01/07/2009	Rs. 16290 + 4600		

3. Shri. O.P. Sharma, Executive Engineer.

Date	Pay fixed + Grade Pay as on 01/01/2006	Increment of 3% on Pay + Grade Pay	Amount of Increment Admissible
	10000-32515200 + 6600 G.P.		
01/01/2006	Rs. 19810 + 6600	792.30	800.00
01/07/2006	Rs. 20610 + 6600	816.30	820.00
01/07/2007	Rs. 21430 + 6600	840.90	840.00
01/07/2008	Rs. 22270 + 6600	866.10	870.00
01/07/2009	Rs. 23140 + 6600		

4. Smt. Rashmi Rani, Office Superintendent.

Date	Pay fixed + Grade Pay as on 01/01/2006	Increment of 3% on Pay + Grade Pay	Amount of Increment Admissible
	9300-34800 + 4200 G.P.		
01/07/2006	Rs. 12300 + 4200	495.00	500.00
01/07/2007	Rs. 12800 + 4200	510.00	510.00
01/07/2008	Rs. 13310 + 4200	525.30	530.00
01/07/2009	Rs. 13840 + 4200		

17/c 13/c
16/c

Necessary entries made in the service book of the officer/ official concerned may be revised and recovery on account of revision of Pay Fixation be made after due verification from records.

Other such cases may be reviewed at your level.

After doing the needful compliance may be shown to the next audit

Para 92
Para-2
PARA No.: 3

(Refer Audit Memo No.: 09 Dated: 30/07/2009)

Subject: Income Tax

During the test check of income tax record for the year 2007-08 and 2008-09. The following short coming have been noticed which may be rectified and compliance shown to next Audit. Tax calculation may be got revised and income tax may be recovered from the official after due verification of record and audit may be informed accordingly.

S. No.	Name & Designation		Rebate Allowed	Remarks
1.				
2.	Sh. Pradeep Kumar Sharma (07-08)	41414.00 32368.00 2807.00	HRA Interest on Home Loan LIC	Documentary proof not attached.
3.	Sh. Mohinder Pal Singh, Draftsman (07-08)	29002.00	HRA	Documentary proof not attached.
4.	Sh. Mohinder Kumar Satija, Draftsman (07-08)	G.Salary 221438	Rebate U/S 88 72114	Rebate of HRA allowed for Rs. 23332/ but proof not attached & rebate for tuition fee was allowed for Rs. 45,000/- which is admissible only upto 12,000/- per child
5.	Sh. Jagannath, Draftsman-II (08-09)	G.Salary 245013	Rebate 81008	Proof of LIC pertains to 2007-08
			<u>1443</u>	

M-222

6. Sh. Mange Ram, Junior Engineer (2007-08)

Rebate of HRA for Rs. 48488/- was allowed to the official but there are following discrepancies in the Rent Receipt Submitted by the officer.

- a. Rent Receipt has not been attested/ accepted by the DDO.

10/c 92/c
15/c

- b. Rent for the period Jan 2007 to June 2007 was paid in Oct 2007 (31/10/2007) i.e. after 4 months.
- c. Rent for the period July 2007 to Dec. 2007 was paid in May 2007 i.e. 2 months in advance.
- d. Form 10-B has not been attached with calculation sheet.

7. **Sh. P.P. Vaid, Assistant Engineer (2007-08)**

Rebate for Rs. 20,000/- was allowed on NSC but date of issue as indicated on the NSC is 03.01.2007 which pertains to the year 2006-07 as such income tax on Rs. 20,000/- @ 10% + Cess 3% i.e. Rs. 2060/- (2000 + 60) may be recovered from the official after due verification & deposited into Govt. A/c under intimation to Audit.

1001A-03

14/c etc

PARA No.: 4

Para-03

(Refer Audit Memo No. 03 Dated: 20/07/09)

Subject: Recovery of contributions in respect of DGHS amounting to Rs. 1575/-

On scrutiny of PBR for the year 2007-08 & 2008-09 it has been observed that contribution in respect of DGHS has not been made/ short recovered in respect of the following officials as such the amount calculated below may be recovered after due verification under intimation to the audit: -

S. No.	Name & Designation	Period	Amount to be recovered	Amount recovered	Difference	Amount
1.	Sh. Kuldeep Bharat Grover, AAO	04/08 to 11/08 (8 months)	100/- P.M.	-	100.00 P.M.	800.00
2.	D.K. Tikkiwal, E.E.	04/08 to 09/08 (6 months)	100/- P.M.	-	100.00 P.M.	600.00
3.	Sh. Rajesh Nigam, J.E.	08/07 to 02/08 (7 months)	100.00 P.M.	75.00	25.00	175.00
Total						1575.00

Other such cases may be reviewed at your level.

Para-4

PARA No.: 5

(Refer Audit Memo No.: 01 Dated: 22/07/2009)

Subject: Non-Production of Records.

Following Record/ Information has not been produced before Audit. The same may be made and shown to next Audit:

1. Govt. Account Cash Book.
2. Contingency Bills and Contingency Register.
3. Consumable/ Non-consumable Stock Register.
4. Dead Stock Register.
5. Property Register.
6. Liveries Register.
7. TA/ TA/ Conveyance Allowance Register.
8. Telephone Bill Register.
9. Challan File.

Taken as a fresh.

1-XO P.No. 15

767.00 seen.

10. TR-² Stock Register.

11. Long Term Advance Register.

12. History Sheets of Photo-copier, Computer etc.

dated: 03/08/2009

(O.P. Sachdeva)
I.A.O.
Audit Party No.-III

B/C ak etc



12/12/14
5

Para-04
4

Current Report- Part II
(2009-2014)

Para-No.1 Para-0504

(Memo no. 3 Dated :- 23.12.2014)

Subject :- Recovery of Rs. 260/- in r/o water charges in r/o Govt. accommodation

During scrutiny of PFR, it is seen that Sn. Avadesh Kumar Rai, Barkandaz has been allotted TYPE II flat in May 2010 but water charges of Rs. 10/- (applicable as per order of PWD & Housing, Govt. of NCT of Delhi NO. F. 4(1)/Misc/SPWD/Allot/2004/8496-8500 dated 27.2.2012) have not been taken for the period from 5/2010 to 6/2012 and needs to be charged as detail below :-

Period	Months	Water charges @ Rs. 10 per month
5/10 to 2/11	10	100
3/11 to 2/12	12	120
3/12 to 6/12	4	40
	Total	260

The recovery of Rs. 260/- may be made from the concerned official and deposited in govt. accounts after due verification under intimation to audit.

ParaNo.2 Para-0505
5
Para-05

(Memo no. 6 dated 26.12.2014)

Subject :- Tuition fee Register – Recovery of Rs. 1500/-

During scrutiny of Tuition fee register, it is seen that in year 2010-11, as per entry made at S No. 39, Sh. Brijender Prasad, in r/o his two children, has been reimbursed Rs. 25500/- (Rs. 12750/- each) against the tuition fee but the fee actually paid by him as shown in register is Rs. 1000/- per month for each child, making it total of 24000/-. Thus an excess amount of Rs. 1500/- has been given.

It is requested to make recovery of Rs. 1500/- from the concerned official and deposited in govt. Accounts after due verification under intimation to audit.

ParaNo.3 Para-0606
6
Para-06

(Memo no. 1 dated 17.12.2014 1A dated 23.12.2014, 1 (c) dated 26.12.2014)

Subject :- Non maintenance of cash book and other related records

As per Rule 13 of Receipts & Payments Rules every such officer who is required to perform the functions of DDO should (i) maintain a cash book in form NO 03 (ii) all monetary transactions should be entered in the cash book as soon as they occur and attested by the Head of Office/DDO in token of check.

E/C 1125
①

However, as earlier pointed out vide Para no. 1 of audit report for 2007-2009, it has been observed that following records are not being maintained by the office

1. Govt. Account Cash Bok
2. Records of TR5 and stock register
3. Challan File

The HOO/DDO is requested to assign the duties to some responsible official to maintain the cash book etc. after doing the needful compliance may be shown to the next audit, so that correctness of accounts being maintained by the unit can be verified.

7
~~Para No. 4~~ Para- 08 of ~~Para- 07~~ Para- 07

(Memo no. 2 Dated :- 23.12.2014)

Subject :- Stamp Register

During scrutiny of stamp register, the following is observed :-

1. No physical verification has been conducted and entry recorded in the register.
2. Balance of stamps calculated on 13.1.2010 and carried forward is Rs. 4007 which is Rs.50 short as per as per detail given under :-

• Stamps in hand	Rs. 4557
• Stamps given to M221	Rs. 500
• Balance	Rs. 4057

HOO is requested to recast the balance of stamp register and correct figure may be shown to next audit.

~~Para No. 5~~ Para- 09

(memo no. 1 dated 17.12.2014 and 1B dated 23.12.2014, 1 (c) dated 26.12.2014)

Subject :- Non production of record

The following record has not been provided to audit.

- TR-5 Stock Register/challan file
- Cheque Register
- Reconciliation for 2011-12
- Expenditure control register
- Long term /short term advance register
- OTA register
- Purchase file
- Consumable/non consumable register
- Details of FPA given to officials
- Service books – (only 15 service books given).
- Contingency Register
- Dead Stock Register
- Property Register
- TA/Conveyance Advance Register

It is requested to provide the same to next audit.

Taken as a fresh
17.12.2014

Indu Oberoi
(INDU OBEROI)
IAO
Audit Party No. 1

10C

PART- II
CURRENT AUDIT REPORT
(01.04.2014 To 31.03.2017)

PARA No. 1 (Observation Memo No.10 dated 24.09.2018)

Sub: Discrepancies in maintenance of service books Recovery of Rs.3,63,920/- on account of wrong fixation of pay of different employees.

As per directions of Controller of Accounts, Directorate of Audit, during final discussion on the finalization of Report on internal audit conducted for the years 2014-2017, the office of Superintending Engineer, PWD Civil Building Maintenance Circle No. M-22, Level-2, Delhi Secretariat, New Delhi was requested again to provide service books of employees whose salaries were drawn by the Circle for the month of March 2017. The Circle office has provided service books maximum of the employees and the audit team has conducted test check of said service books and pointed out some of discrepancies to the Circle M-22 vide Memo No.09 and 10 dated 24.9.2018

l) During test check of service book records, the following discrepancies in pay fixation have been observed:-

- 1) **Sh.Madan Singh, LDC:** He got ACP in the scale Rs. 2610-60-2910-65-3300-70-4000 w.e.f. 13 June 2002 and his pay was fixed at Rs. 3170/- after adding one notional increment of Rs. 100 to his old pay Rs.3020/-. As per this pay fixation, his next date of increment was 01/06/2003 but he was given increment on 01/01/2003 instead of 01/06/2003. Thenceforth, his date of increment was taken as 1st of Jan instead of 1st of June, which is irregular.

Moreover, on 01/07/2012 he was given an increment of Rs. 490/- instead of Rs. 310. As his pay on 30/06/2012 i.e. before increment was Rs 10220/- (8320+1900) and after regular increment his pay was to be fixed at Rs.10530/-(Rs.8630++Rs.1900) but it was fixed at Rs.10710 (8810+1900) which is irregular.

Accordingly, a recovery of Rs 67076/- has been found due from Sh. Madan Singh as per calculation enclosed as annexure -I

His pay needs to be revised as under:

Period		As per Audit		As per Auditee office	
		Basic Pay/Pay in pay band	Grade Pay	Basic Pay/ pay in pay band	Grade Pay
13/06/2002	ACP	3170		3170	
01/01/2003		3170		3235	
01/06/2003		3235		3235	
01/01/2004		3235		3300	
01/06/2004		3300		3300	
01/01/2005		3300		3370	
01/06/2005		3370		3370	
01/01/2006	6 th CPC	6400	1800	6400	1800

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01/07/2011		8320	1900	8320	1900
01/07/2012		8630	1900	8810	1900
01/07/2013		8950	1900	9280	1900
01/07/2014		9280	1900	9620	1900
01/07/2015		9620	1900	9970	1900
01/01/2016	(7 th CPC)	30200		31100	
01/07/2016		31100		32000	
01/07/2017		32000		33000	
01/07/2018		33000		34000	

Accordingly, recovery of Rs. 67076/- is to be made from Sh. Madan Singh after due verification of his pay fixation from his service record.

2) **Sh. Ashok Kumar, AE:** On 01/01/2006 his pay was fixed as per 6th CPC at Rs.15810+4600 (Pre revised pay Rs. 8500 in the pay scale of Rs. 6500-200-10500). On 01/07/2007 his pay was to be fixed at Rs. 21660 (17060+4600) i.e. after giving regular increment @ 3% on Rs. 21030 but it was fixed at Rs. 21670 i.e. giving an increment of Rs. 640 (630.90) instead of Rs. 630. Again, when he was awarded II ACP on 08/12/2007 in the GP of Rs. 6600/- (pre revised pay scale 10000-325-15200) his pay was fixed at Rs. 25200 (18600+6600) instead of Rs. 24310 (17710+6600). His pay on 08/12/2007 was to be fixed after allowing one notional increment @3% on old pay and adding the new Grade Pay as his pay under 6th CPC had already been fixed w.e.f 01/01/2006.

But, his pay was fixed at Rs 25200 (18600+6600) i.e. by multiplying pre revised pay Rs. 10000 by the factor 1.86 and adding the Grade Pay, which is only available if the employee had opted to get the benefits of 6th CPC from the date of ACP and waive the arrear upto that date. While in this case, the employee did not exercise the option as no mention of the same is found in the pay fixation entry made in his Service Book. Hence his pay fixed on 08/12/2007 at Rs. 25200, is irregular.

Accordingly, a recovery of Rs. 296844/-has been found due from him as per calculation enclosed as annexure-II

His pay needs to be revised w.e.f. 01/07/2007 as under:-

Period		As per Audit		As per Auditee office	
		Pay in pay band	Grade Pay	Pay in pay band	Grade Pay
01/07/2006		16430	4600	16430	4600
01/07/2007		17060	4600	17070	4600
08/12/2007	II ACP	17710	6600	18600	6600
01/07/2008		18440	6600	19360	6600
01/07/2009		19200	6600	20140	6600
01/07/2010		19980	6600	20950	6600
01/07/2011		20780	6600	21780	6600
01/07/2012		21610	6600	22640	6600
01/07/2013		22460	6600	23520	6600
08/12/2013	IIIrd MACP	23340	7600	24430	7600
01/07/2014		24270	7600	25390	7600

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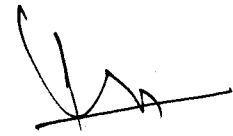
01/07/2015		25230	7600	26380	7600
01/01/2016	7 th CPC	86100		88700	
01/07/2016		88700		91400	
01/07/2017		91400		94100	
01/07/2018		94100		96900	

Accordingly, recovery of Rs. 296844/- is to be made from Sh. Ashok Kumar, AE after due verification of his pay fixation from his service record.

Service book of other staff may also be checked to detect any errors in pay fixation.

Compliance of recovery be intimated to Audit along with documentary proof.

The Circle may take immediate steps to call for service books of all the staff whose salaries are being drawn by them and then submit the same to audit and also justification for drawing salaries of such employees whose service books are not available with the circle office.



HC

PARA No . 02 . (Observation Memo No. 8 Dated: 01.02.2018)

Sub: Non Production of Record

The following record / information are not provided by the Department:

F.Y. 2007-08 to 2008-09

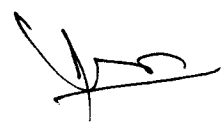
1. Govt. Account Cash Book
2. Contingency Bills and Contingency Register.
3. Consumable/Non-Consumable Stock Register.
4. Dead Stock Register.
5. Property Register.
6. TA/Conveyance Allowance Register
7. Challan File.

F.Y. 2009-10 to 2013-14

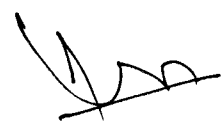
1. T.R-5 Stock Register/Challan file
2. Cheque Register
3. Reconciliation for 2011-12
4. Expenditure Control Register.
5. Long term/Short term advance register.
6. OTA register
7. Purchase File.
8. Consumable/Non-Consumable Register.
9. Details of FPA given to officials
10. Service books-(only 15 service books given)
11. Contingency Register.
12. Dead Stock Register.
13. Property register.
14. TA/Conveyance advance register

F.Y.2014-15 to 2016-17

1. Work order Registers;
2. Registers 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;
3. Govt. A/c Cash Book;
4. Contingency vouchers and Registers along with quotation file;
5. All Stock Registers including dead Stock Register;
6. Property Register;
7. LTC/TA/Conveyance Allowance/Children Education Allowance/O.T.A./ Liveries /Registers;
8. Rent/Electricity/Water/Telephone Registers;
9. Challans;
10. T.R.-5 Stock Register;
11. Long term Advances Register;
12. Fidelity and Surety Bond;
13. Log Book and History Sheet of the Vehicles;
14. Details of arbitration cases;
15. Physical & financial status of works as on 31.03.17;



- 16. All Purchase files;
- 17. Outstanding Audit Para replies with supporting documents;
- 18. Details of LTC/Medical/contingency advances outstanding as on 31.03.17;




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TAN NO. 01 (Observation Memo No. 01 Dated: 22.01.2018)

Subject:-Discrepancies found in maintenance of PBRs.

During the test check of the PBRs maintained by the school for the period 2014- 2017 following discrepancies have been noticed:-

1. The mandatory page counting certificate with signature of DDO concerned, are not found recorded in the PBRs on the first page which is also required to be countersigned by the HOO.
2. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR not found completely filled in any of the PBR's. Apart from name, other details like loan /advances/ refunds, installment No., PAN No., GPF No. etc. were also not found completely filled.
3. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc. Also information about the employees who have been transferred out of the unit have not been recorded in the PBR.
4. GAR-18, Abstract of Pay bill registers was found incomplete, is not prepared properly and not signed by the DDO.
6. Totals of each column is also required to be entered on the last line of each page (at the bottom) which helps in calculation of Income Tax of the respective year.
7. Several cuttings/over-writings made in the PBR are not found attested by the DDO concerned.
8. Entries of GPF advances/withdrawal, No. of recovery of GPF installment, short term & long term advances and payment of Retirement Benefits also not found in PBR.
9. PRAN numbers in r/o NPS contributions not found entered in PBR.
10. Aadhar No. of employees have not been entered in PBR.



4/C

TAN – 2 (Observation Memo No.4 dated 24.01.2018)

Sub: Verification of qualifying service after 18 years of service or 5 years before retirement :

As per rule 32 of CCS (pension) Rules. Verification of service of the Government servant should be done on completion of 18 years of qualifying service or 5 years before the date of retirement whichever is earlier and a certificate be issued in the prescribed form No. 24 to the official/teacher concerned. The said certificate issued by PAO has not been found pasted in the Service Book of following teachers/officials. Some cases are illustrated as under:-

S.No	Name of Employee	Designation	Date of Birth	Date of Joining of Govt. Service	Date of Retirement
1	Sh. Jokhan Prasad	EE(P)	01.02.1958	06.02.1981	31.01.2018
2	Sh. Ashis Kumar Roy	EE(C)	17.01.1961	12.02.1981	31.01.2021
3	Sh. Iqbal Singh	EE(C)	08.10.1964	29.06.1984	31.10.2024
4	Sh. Ajay Ramkrishna Chandekar	EE(E)	02.07.1967	04.11.1989	31.07.2027
5	Sh. Sanjay Kumar	AE(P)	26.01.1979	07.08.2003	31.01.2039
6	Smt. Krishna Kumari Chauhan	Steno Grade -I	07.05.1965	16.12.1988	31.05.2025
7	Smt. Kamlesh Kapoor	UDC	08.07.1964	07.12.1987	31.07.2024
8	Sh. Ram Bahadur Mahto	UDC	02.05.1958	20.10.1981	31.05.2018
9	Sh. Raj Kumar Kher	LDC	19.03.1969	21.08.1995	31.03.2029
10	Sh. Hoti Lal	MTS	17.08.1977	27.06.1996	31.08.2037
11	Sh. Raj Kumar	MTS	14.05.1962	15.05.1989	31.05.2022

In view of the rule position detailed above, the office may take necessary action immediately and to ensure that all the above cases for verification of Service are forwarded to PAO concerned immediately and compliance may be shown to next audit.

TAN No.03 (Ref. Observation Memo No. 7 Dated: 31 .01.2018)

Sub: improper maintenance of bill register

During test check scrutiny of the bill register during the audit period, the following irregularities were noticed:

- 1 Bill register has not been maintained as per GAR 9.
- 2 The mandatory page counting certificate is not found recorded in the bill register.
- 3 Several cutting/over writings made in bill register, are not found attested by DDO concerned.
- 4 Month-wise summary has not been shown at the end of the month showing outstanding pending bills with PAO.
- 5 Mode of payment i.e. through ECS or cheque not shown against all bills.
- 6 Several bills of drawl of Advances found cancelled in Bill Register but not reasons were found.

The Department is advised to maintain the bill register as per GAR -05 and shown to next audit.



2/C

TAN No.04 (Ref. Observation Memo No. 9 Dated: 24.09. 2018)

Sub:- Discrepancies in maintenance of Service Book Record.

During test check of Service Book record, the following discrepancies have been observed:-

A. The following cases, photograph not pasted in the Service book:

- 1) Sh. LaxmanDass, LDC
- 2) Sh. O.N.Mishra, JE
- 3) Sh. Narender Kr., LDC
- 4) Sh. Ashok Kumar, AE
- 5) Sh. Ajay Chandokar, Ex.En
- 6) Sh. Iqbal Singh, Ex.En
- 7) Sh. Ravinder Bhatt, JE
- 8) Sh. Suresh Chander, JE
- 9) Sh. Madan Singh, LDC
- 10) Sh. Arvind Kumar Pandey, MTS

B. In the following cases, Date of Birth not written in words:

- 1) Sh. Kishan Lal, JE
- 2) Sh. Tek Chand, JE
- 3) Sh. Sanjay Kumar, AE
- 4) Sh. Ajay Chandokar, AE
- 5) Sh. ManvenderSemal, JE
- 6) Sh. Narender Kumar, LDC
- 7) Sh. Madan Singh, LDC
- 8) Sh. Chander Prakash Meena
- 9) Sh. Manoj Kumar Meena, Steno-Gr.II
- 10) Sh. Jagdish Prasad, Wireman
- 11) Sh. Rajpal Singh, Wireman

C. In the following cases, Family Details Form not filed:

- 1) Smt. Rajni Afrin, JE
- 2) Sh. Hari Narain Mishra, JE
- 3) Sh. ChanderPrakshMeena (Family Details Form not acknowledged by office)
- 4) Sh. Ranjeet Kumar Mahtha, JE
- 5) Sh. Ravinder Bhatt, JE
- 6) Sh. ManvenderSemal, JE
- 7) Sh. Sanjay Kumar, AE
- 8) Sh. Jagdish Prasad, Wireman
- 9) Sh. Praveen Kumar Gupta, OS
- 10) Sh. Manoj Kumar Meena, Steno Gr.II
- 11) Sh. Sunil Kumar Bhatt, Wireman
- 12) Sh. Rita Chandra, Draftsman
- 13) Sh. Narender Kumar, LDC
- 14) Sh. Mohd. Shafiq

D. In the following cases, nomination forms not filed:

- 1) Smt. Rajni Afrin, JE
- 2) Sh. Hari Narain Mishra, JE
- 3) Sh. Suresh chander, JE
- 4) Sh. ManvenderSemal, JE
- 5) Sh. ChanderPraksh



- 6) Sh. Ranjeet Kumar Mahtha, JE (Forms not acknowledged by office)
 - 7) Sh. Jagdish Prasad, Wireman
 - 8) Sh. Praveen Kumar Gupta, OS
 - 9) Sh. Manoj Kumar Meena, Steno-Gr.II
 - 10) Sh. Sunil Kumar Bhatt, Wireman
 - 11) Sh. Gaje Ram, MTS (Nomination not acknowledged by office)
 - 12) Sh. Rita Chandra, Draftsman
 - 13) Sh. Narender Kumar, LDC
 - 14) Sh. Mohd. Shafiq, MTS
 - 15) Sh. Ravinder Batt, JE
 - 16) Sh. Manish Kumar, LDC
- E. In the Service Book record of Sh. Harish Chanderkumar JE, his Character Antecedents entry not recorded.
- F. In the following cases, leave account not updated:
- 1) Sh. Kishan Lal, JE (01/01/2017 onwards)
 - 2) Sh. Manan Mehta, JE (01/01/2017 onwards)
 - 3) Sh. Sunil Kumar Bhatt, Wireman (01/07/2009 onwards)

In addition to above, it has also been observed that salary bills are being made at the Auditee's office whereas Service Book record has been maintained at some other place, which is improper.

The above discrepancies need to be addressed and compliance shown to next audit.

IAO

