

DIRECTORATE OF AUDIT
GOVT. OF N.C.T. OF DELHI
4TH LEVEL, C-WING, DELHI SECTT,
I.P. ESTATE, NEW DELHI-110002

Sub: - Audit report of E.E.(P),PWD Electric Maintenance Circle M-25, MSO Building, IP Estate, New Delhi for the year 2014-15 to 2016-17.

INTRODUCTION:

The I.A.R. on the accounts of E.E.(P),PWD Electric Maintenance Circle M-25, MSO Building, IP Estate, New Delhi for the year 2014-15 to 2016-17 (the Unit was closed vide order dated 10.11.16)was conducted by field Audit Party No.XXXV Comprising of Sh. Ashok Kumar Mehan, A.O/IAO & Sh. Sanjay Kumar, AAO. The audit was conducted during 04 working days w.e.f. 10.04.2018 to 13.04.2018, this was the general audit.

AIMS AND OBJECTIVES

a). There was three electrical division namely M -251, M -252 and M -253 under the circle. This office assigned the job of Administration, Technical and Financial control over the all three division. The service records all regular staff is maintained in the circle. All estimate NIT etc. beyond the technical power of EE(E) are prepared and checked in this office .

b) List of HOD HOO /DDO/ Cashier

The following officers/officials have served as HOD/HOO/DDO/Cashier

1. **List of HOD**

| S. No. | Name | From - To |
|--------|-----------------------|----------------------------|
| 01 | Sh. Ramesh Kumar , SE | April 2014 to October 2016 |

2 List of D.D.O. /CASHIER

| S. No. | Name | From - To |
|--------|-------------------------------------|---------------------------|
| 01 | Sh. Anil Kumar Vashisth, A.E. (DDO) | April 2014 to 2016 |
| 02 | Sh. Chhattu Lal Ram, LDC (Cashier) | April 2014 to October 14 |
| 03 | Sh. Ravi Bhatia, UDC (Cashier) | October 14 to December 15 |
| 04 | Sh. Raj Kumar, LDC (Cashier) | January 16 to April 2016 |

c) Budget allotted and Expenditure for the year 2014-15 to 2016-17:-

| SR. NO. | FINANCIAL YEAR | TOTAL BUDGET | EXPENDITURE | BALANCE |
|---------|----------------|---|-------------|-----------|
| 1. | 2014-15 | 6,08,75,000 | 5,26,92,943 | 81,82,057 |
| 2. | 2015-16 | 5,90,40,000 | 5,64,21,537 | 26,18,463 |
| 3. | 2016-17 | The Unit was closed vide order dated 10.11.16 | | |

d). Statutory Audit:- Statutory audit of E.E.(P),PWD Electric Maintenance Circle M-25, MSO Building, IP Estate, New Delhi has been conducted by AG (Audit), Delhi upto 2013

e) Vacancy position of Staff:-

| S.No. | Group | Sanctioned | Filled | Vacant |
|--------------|-------|------------|-----------|-----------|
| 1 | A | 5 | 4 | 1 |
| 2 | B | 51 | 42 | 9 |
| 3 | C | 61 | 43 | 18 |
| TOTAL | | 117 | 89 | 28 |

Maintenance of Records:-

The maintenance of records of E.E.(P),PWD Electric Maintenance Circle M-25, MSO Building, IP Estate, New Delhi for the year 2014-15 to 2016-17 was found satisfactory subject to observations made in Current audit report and in test audit note.

Old Audit Report

As per Old Audit Report there were 06 outstanding paras with recovery of Rs.34,793/-. The Unit has not shown the compliance of any Audit Para. Hence no para is settled and 06 paras alongwith recovery of Rs. 34,793/- has been taken in current audit report as Part-I.

(A) Details of old outstanding paras

| S.No | Year | Total Paras | Para Settled | Para no. of Settled | Outstanding Paras |
|------|--------------|-------------|--------------|---------------------|-------------------|
| 1 | 2009-14 | 06 | --- | --- | 06 |
| | Total | 06 | 00 | 00 | 06 |

(B) Details of old Recovery

| S.No | Year | Total old Recovery | Amount Recovered | Balance Recovery |
|------|---------|--------------------|------------------|------------------|
| 1 | 2009-14 | Rs. 34,793/- | Rs. Nil- | Rs.34,793/- |

PART-II

Current Audit Report:-

During the course of current audit, 06 audit memo's issued, highlighting various irregularities/recovery to the tune of Rs. 8,510/-were issued. On the basis of replies furnished by the Unit 02 Audit memo's alongwith recovery of Rs. Nil has been settled on the spot and 04 Audit Paras including recovery of Rs. 8,510 /- has been incorporated in current audit report as part-II.

Details of Current Recovery (Audit Period 2014-15 to 2016-17):-

| Para NO. /Audit Memo No. | Total Recoveries (In Rs.) | Amount Recovered | Balance (In Rs.) |
|--------------------------|---------------------------|------------------|------------------|
| Memo No. 2/Para 1 | 1,875 | ---- | 1,875 |
| Memo No. 4/Para 2 | 660 | ---- | 660 |
| Memo No. 5/Para 1 | 5,975 | ---- | 5,975 |

The internal audit report has been prepared on the basis of information furnished and made available by E.E.(P),PWD Electric Maintenance Circle M-25, MSO Building, IP Estate, New Delhi. The Directorate of audit, GNCT of Delhi disclaims any responsibility for any misinformation and/of non- information on the part of auditee.

(ASHOK KUMAR MEHAN)
Audit party no. XXXV)

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Current Report 2009-14

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Para No.01

Ref. Audit Memo No.14 Dated: 30/07/2014

Sub: Grant of increment under R.P Rules 2008.

According to GOI Min of Finance OM No.01-01-2008-/C dated 29-01-09, in the case of calculation of increment under the revised pay structure, Paisa should be ignored, but any amount of a rupee should be rounded off to the next multiple of 10.

During test check of Service Book of Smt. Neeta Soni, steno(G-1), it has been noticed that on 1/7/2007 while Annual increment granted paisa was not ignored and excess payment has been made. Details are given below:-

| Sr. No. | year | Pay before Increment PB & GP | Increment admissible | Increment granted | Pay admissible | Pay granted | Excess paid |
|---------|----------|--|---|----------------------|----------------|-------------|-------------|
| 1. | 1.7.2007 | 11150+4200=15350 | Rs. 460/- | Rs. 470/- | 11610+4200 | 11620+4200 | Rs.10/ |
| 2. | 1.1.2008 | 11610+4200=15810 | Rs. 480/- | Rs. 480/- | 12090+4200 | 12100+4200 | Rs.10/ |
| 3. | 1.7.2009 | 2 nd MACP granted on 31/3/2009 with GP Rs. 4600/- 12090+4200=16290 | Rs. 490/-(A.I) Rs.510/-(promotional increment) | Rs.490/- Rs.510/- | 13090+4600 | 13100+4600 | Rs.10/ |
| 4. | 1.7.2010 | 13090+4600=17690 | Rs.530/- | Rs.540/- | 13620+4600 | 13640+4600 | Rs.20/ |
| 5. | 1.7.2011 | 13620+4600=18220 | Rs.550/- | Rs.550/- | 14170+4600 | 14190+4600 | Rs.20/ |
| 6. | 1.7.2012 | 14170+4600=18770 | Rs.570/- | Rs.570/- | 14740+4600 | 14760+4600 | Rs.20/ |
| 7. | 1.7.2013 | 14740+4600=19340 | Rs.580/- | Rs.580/- | 15320+4600 | 15340+4600 | Rs.20/ |
| 8. | 1.7.2014 | 15320+4600=19920 | Rs.600/- | Rs.600/- | 15920+4600 | 15940+4600 | Rs.20/ |

The annual Increment paid in excess + allowances to the officials w.e.f. 01.07.2007 to till date may be calculated and recovered after due verification of facts and figures, under intimation to audit.

Other similar cases may also be reviewed.

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Para No.02

Ref. Audit Memo No.09 Dated: 03/07/2014

Sub: Non Recovery of Revised license fees & Water Charges W.e.f 1/7/2010 & 1/7/13 as per Central govt. orders & 01-07-2012 & 1/7/13 of PWD orders.

CPWD vide orders no.18011/1/2013-pol-III dated 1/7/2010 & 21.11.2013 has been revised the rates of license fees and similarly PWD also revised the rates of license fees and water charges (where no meter installed) w.e.f 01-07-2012 & 1/7/2013 vide order no.F.4(1)/Misc./PWD/Allot/2004/8496-8500 dated 27/07/2012 & 7/2013 issued by the public works and housing, Allotment Branch, 5th level, B-Wing Sect., Delhi,

During the test check of Pay Bill Registers of the office, it has been noticed that the license fees has not been recovered as per revised rates till date from the officials who have been allotted Govt. quarters, as per detail given below:-

| S. No | Name & Designation | Address | Existing flat rates of Lic/fee per month w.e.f.7/10 to6/13 | Revised License Fee w.e.f. 1/7/13 | Revised Water Charges | Recover red Lic. Fee | Recover ed W/C | Total Short Recovery of License fee & Water charges | | |
|-------|-----------------------|---------------------------|--|-----------------------------------|-----------------------|----------------------|----------------|---|-----|--------|
| | | | | | | | | L/F | W/C | Total |
| 1. | Manoj Kumar, EE | T-III, Lodi colony, delhi | --- | 450/- | - | 380 | - | 70*12= 840 | -- | 840/- |
| 2. | Khurshid Anwar | T-III, Lodi colony, delhi | 380/- | 450/- | - | 265 | - | 115*36=4140 185*12=2220 Total= 6360 | -- | 6360/- |
| 3. | Subhash Chowdhary, AE | T-III, Bhuj Gujarat | 380/- | 450/-- | - | 300 | - | 80*36= 2880 150*12=1800 Total=4680 | -- | 4680/- |
| 4. | Bhagwan Ram, JE | T-II, Laxmi Nagar, Delhi | 205/- | 245/- | -- | 133 | -- | 72*36=2592 112*12= 1344 total= 3936 | --- | 3936/- |
| 5. | Rajesh Sharma, LDC | T-II, Kidwai Nagar, Delhi | 260/- | 310/- | -- | 143 | -- | 117*24=2808 167*12=2004 Total =4812 | | 4812/- |
| 6. | Vir Bhan Singh, LDC | T-II Gaziabhad | -- | 310/- | --- | 290 | -- | 20*12=240 | -- | 240/- |
| 7. | Neeta Devi, LDC | T-II, Kidwai Nagar, Delhi | -- | 245/- | --- | 205 | -- | 40*12=480/- | -- | 480/- |

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| | | | | | | | | | | |
|-----|---------------------|--------------------|------------------------------|-------|-------|-----|-----|---|-----------------|----------------|
| 8 | Chattu Lal LDC | T-II, S.Niwas puri | 260/- | 310/- | --- | 183 | -- | 77*36=2772 127*12=1524 Total 4296 | --- | 4296/- |
| 9. | Harpal Singh, MTS | T-II, Timarpur | --- | 245/- | --- | 205 | --- | 40*12=480 | --- | 480/- |
| 10. | Hare ram, MTS | T-II, Timarpur | --- | 245/- | -- | 217 | --- | 28*12=336 | --- | 336/- |
| 11. | A.K Pandey, MTS | T-I, Kalyan vas | --- | 135/- | --- | 115 | --- | 20*12=240 | --- | 240/- |
| 12. | Dal chand MTS | T-I, Gulabi bagh | 115/- (1.7.12 to 30.6.13) | 135/- | 157/- | 80 | 09 | 35*12=420 55*12=660 Total= 1080 | 148*24 =3552 | 4632/- |
| 13. | Dharma nand, MTS | T-I, Kalyan vas | --- | 135/- | 157/- | 115 | 157 | 20*12=240 | --- | 240/- |
| 14. | Narender Kumar, MTS | T-I, Gulabi bagh | --- | 245/- | 196/- | 205 | 196 | 40*12=480 | --- | 480/- |
| | Total | | | | | | | 28500/- | 3552 | 32052/- |

In view of the above **Rs.32052/-** may be recovered after due verification of facts and figures, under intimation to audit. Other similar cases may also be reviewed.

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Para No.03

Ref. Audit Memo No.10 Dated: 30/07/2014

Sub:- CGEIS Subscription for 'Group D' Employees placed in PB-1 with grade pay of Rs.1800/-.

The rate of subscription to the erstwhile Group 'D' employees placed in PB-1 with grade pay of Rs.1800/- and classified as Group 'C' is at Rs.30/- p.m. from January, 2011 onwards.-GIO (1) below para. 5.4.

During test check of PBR's for the audit period it has been noticed that, the CGEIS subscription for group D employees who placed in PB-1 not deducted at the enhanced rate of Rs.30/- w.e.f. 2011. As per details given below:-

| <u>S. No.</u> | <u>Name and Designation (Mr/Mrs.)</u> | <u>Grade Pay</u> | <u>Amount Recovered</u> | <u>Amount to be Recovered</u> | <u>w.e.f.01/01/2011 to june-2014</u> | <u>Amount short Recovered</u> |
|---------------|---------------------------------------|------------------|-------------------------|-------------------------------|--------------------------------------|-------------------------------|
| 1. | Har Khayal singh, chowkidar | 1800 | 15/- | 30/- | 1/2011to07/2014 (43months) | 15x43=645/- |
| 2. | Ram nath, chowkidar | 1800 | 15/- | 30/- | 1/2011to07/2014 (43months) | 15x43=645/- |
| 3. | Chaman singh, peon | 1900 | 15/- | 30/- | 1/2011to07/2014 (43months) | 15x43=645/- |
| 4. | Devender nath, peon | 2000 | 15/- | 30/- | 1/2011to07/2014 (43months) | 15x43=645/- |
| | Total | | | | | 2580/- |

In view of the above Rs.2580/- may be recovered after due verification of facts and figures, under intimation to audit. Similar other cases may also be reviewed

Para No.04

Ref. audit memo no.15 Dated: 31/07/2014

Sub: Income Tax.

On scrutiny of form 16 and calculation sheet provided to the Audit it has been observed that the DA component of salary not added to the salary for calculation HRA rebate. It is wrong as per Income tax rule DA to be considered for calculating HRA benefit to those who are residing on rent and claiming HRA rebate. Excess rebate of HRA was given to the following officials:-

Income Tax 2010-11

As per Form 16.

Income Tax to be Paid

(A) 1. Sh. Ram Milan, AE (E) for the year 2010-11

| | | | | | |
|-------------------|------------|--------------------|--------|-------------|--------|
| Gross Income = | Rs. 666051 | | 666051 | | |
| Less Allow TA (-) | Rs. 9600 | | 9600 | | |
| HRA rebate (-) | Rs. 101172 | | 97274 | | |
| DGEHS (-) | Rs. 2325 | | 2325 | | |
| | Rs. 552954 | | 556852 | | |
| duction U/C-VI-A | Rs. 100000 | | 100000 | | |
| Taxable Income | Rs. 452954 | | 456852 | | |
| IT upto 1.6 lakh | Nil | | Nil | | |
| Tax Paid | Rs. 29528 | Tax to be Paid Rs. | 29686 | Diff. to be | Rs.157 |
| Educess cess | Rs. 886 | | 890 | recovered | Rs. 04 |
| Total Tax Paid | Rs. 30414 | | 30575 | | 161. |

Tax to be recovered= 161

In view of the above Rs161/- may be recovered after due verification of facts and figures, under intimation to audit. Similar other cases may also be reviewed

(B) On test check of Income Tax calculations for the year 2011-12 it has been noticed that Sh. M.C. Sharma, AE claimed rebate on interest on HBA for Rs.4677/-. It is further noticed that Sh. M.C. Sharma, AE obtained HBA in the year 1999 for purchasing residential plot at Indrapuram, UP. According to Income Tax Act rebate of interest on HBA for house property acquired/constructed with borrowed capital. For purchase of plot rebate is not allowed. Hence claiming rebate of interest on HBA is irregular and income tax may be recalculated and necessary recovery may be made. Previous years claims may also reviewed under intimation to the audit. All other similar cases may also be reviewed.

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Para No.05

Ref. audit Memo No.11 Dated: 31.07.2014

SUB: Non maintenance of Cash Book and TR-6

According to Receipt and Payments Rule 13 every Drawing and disbursing officer should maintain a Cash Book in from GAR 3 and all money transaction should be entered in the cash book as soon as they occur and attested by the H O in token of check. On test check of records it has been noticed that no cash book is being maintained by the DDO and Receipt books as required under the Receipt and Payment Rule 21&22 also not made available to audit for scrutiny. However it is further noticed that through challans cash deposited to bank. It is irregular and violation of rule provisions. Few examples of cash deposit to bank Without entering in Cash Book are given below:- Forthwith Cash Book may be opened and all Cash transactions are entered in the cash book.

| S.No. | Date of Deposit | Challan No. | Amount (in Rs.) |
|-------|-----------------|-------------|-----------------|
| 1 | 13.09.2009 | 02/2009-10 | 84124/- |
| 2 | 13.09.2009 | 03/2009-10 | 35326/- |
| 3 | 13.09.2009 | 04/2009-10 | 56682/- |
| 4 | 23.12.2009 | 05/2009-10 | 200/- |
| 5 | 30.03.2010 | 06/2009-10 | 14700/- |
| 6 | 30.03.2010 | 07/2009-10 | 435/- |
| 7 | 15.06.2010 | 02/2010-11 | 2500/- |
| 8 | 09.07.2010 | 03/2010-11 | 1200/- |
| 9 | 07.07.2010 | 05/2010-11 | 11000/- |
| 10 | 21.07.2010 | 06/2010-11 | 548/- |
| 11 | 09.09.2010 | 07/2010-11 | 10/- |
| 12 | 07.04.2011 | 01/2011-12 | 20/- |
| 13 | 12.02.2014 | 01/2013-14 | 14617/- |
| 14 | 05.02.2014 | 02/2013-14 | 76000/- |
| 15 | 05.03.2014 | 03/2013-14 | 27456/- |

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Para No.06

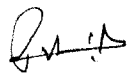
Ref.Audit Memo No.16 Dated: 31.07.2014

Irregular Purchase of Stationery

On test check of record related to Purchase of stationery it has been noticed that during 2012-13 Circle M-25 Purchased stationery worth Rs. 1,22,687/- on 12 different dates details are given below. According to GFR splitting of work /Supply order to Circumvent Codal formalities is irregular. Purchase orders should be prepared considering the previous year's consumption and following necessary codal formalities. It is further noticed that payments for the following purchase were made by different divisions. It is also irregular. Charging to the contingencies of work of the divisions are irregular and against LOC Sanctions conditions. In view of the above irregular purchases may be regularized by the competent authority.

Details of Purchase as under:

| S.No. | Name of Agencies | Bill No. | Date 2012-13 | Amount | Name of Division Payment made |
|-------|-------------------|----------|--------------|----------|-------------------------------|
| 1. | Navin Associates | 07 | 09.04.12 | 13140 | M-253 |
| 2. | National Trades | 804 | 23.04.12 | 14982 | M-252 |
| 3. | Navin Associates | 21 | 01.05.12 | 3444 | M-252 |
| 4. | National Trades | 810 | 18.05.12 | 8970 | M-253 |
| 5. | Batra Sales Corp. | 1242 | 23.05.12 | 14952 | M-252 |
| 6. | National Trades | 816 | 24.05.12 | 13455 | M-252 |
| 7. | Taneja Enterpries | 99 | 11.06.12 | 3990 | M-251 |
| 8. | Taneja Enterpries | 140 | 09.07.12 | 5859 | M-251 |
| 9. | Taneja Enterpries | 244 | 24.08.12 | 14916 | M-252 |
| 10. | Crsent stationery | 1301 | 04.10.12 | 12247 | M-252 |
| 11. | Batra Sales Corp. | 1375 | 30.10.12 | 6484 | M-252 |
| 12. | Navin Associates | 198 | 13.12.12 | 10248 | M-252 |
| | | | | 1,22,687 | |



I.A.O

Audit Party No. VIII

Tan No.01

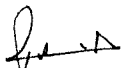

Ref. Audit Memo No.13 Dated: 04/07/2014

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, for the year 2009-2010 to 2013-14, which is incorrect. Need full be done and shown to Audit.
2. Mandatory information's /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. Apart from the name, Date of Joining, G.P.F. A/c No. other details like grade pay and 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 those employees were transferred from this unit to another unit the same were not recorded in the PBR, which is irregular.
4. Outstanding balances of advances not brought forwarded from the previous PBR's, which is irregular.
5. G.A.R.-18 (Abstracts of PBRs) is not maintained in PBR's by the office and these entries must be attested /verified by the DDO, for its correctness.
6. Numerous cuttings /White Fluid used and overwriting were also notice in the PBR's and these cutting/overwriting were not attested by the competent authority, in any of the PBR's maintained by the school , which is irregular.
7. Residential addresses of those employees not recorded in the PBRs who allotted Govt. accommodation, which is irregular.
8. Column No.36 of the PBR's was not signed by the DDO/HOO, which is irregular. Needful be done & shown to audit.

Needful may be done and shown to next audit.


I.A.O
Audit Party No. VIII


CURRENT REPORT

PART -II

Para 1 :- Less deduction of DGEHS contribution amounting to Rs. 7,850 /-

(Memo No.2 & 5 dt.12.04.18 & 13.04.18)

As per Office Order no. 25 (1)(1)/DGEHS/140/DHS/09/44413-18 dated 20.08.10 issued by Director of Health Service, Directorate of Health Services, Govt. of Delhi, the subscription rate of DGEHS has been revised on the basis of grade pay of the employees.

Scrutiny of records revealed that E.E.(P),PWD Education Maintenance Circle , IV Floor, MSO Building, I.P.Estate,Delhi has less deducted the contribution toward the Health Scheme in respect of following officers from her monthly salary as details below:-

| S.No. | Name & Designation of Employee | | Grade Pay | Monthly Contribution to be deducted | Monthly Contribution deducted | Difference | Period | No. of month | Total amount (in Rs.) |
|-------|--------------------------------|------|-----------|-------------------------------------|-------------------------------|------------|---------------------|--------------|------------------------|
| 1 | Sh.Munna Prasad | A.E. | 7600 | 500 | 325 | 175 | Dec.15 to April. 16 | 05 | 875 |
| 2 | Sh. Ram Sumesh | UDC | 4600 | 325 | 225 | 100 | March 14 to Dec. 14 | 10 | 1000 |
| 3 | L.K.Mahajan, | A.E. | 7600 | 500 | 325 | 175 | 08/14 - 04/16 | 21 | 3675 |
| 4 | Kishan Lal | J.E. | 4800 | 325 | 225 | 100 | 04/15 - 4/16 | 13 | 1300 |
| 5 | Ram Babu | D.M. | 4600 | 325 | 225 | 100 | 03/14- 12/14 | 10 | 1000 |
| | | | | | | | Total | | 7,850 |

Necessary steps should be taken to recover Rs.7,850 /- from the concerned official at the earliest possible after due verification of records under intimation to audit. Other similar cases may be reviewed at your own level.

Para 2 :- Less deduction of UTEGIS amounting Rs.660/-
(Memo No.5 dt. 13.04.18)

As per Para 5.1 & 5.2 of Group Insurance Scheme , 1980 the rate of subscription to the Group 'A' employees placed at Rs. 120/- Group'B' placed at Rs. 60/- and Group 'C' placed at Rs. 30/- per month.

But scrutiny of Pay Bill Registers for t he audit period 2014-17 revealed that the Office of E.E.(P),PWD Education Maintenance Circle , IV Floor, MSO Building, I.P.Estate,Delhi has made less deduction of UTEGIS contribution of the following employees:-

| S.No. | Name & Designation of Employee (Sh./Smt.) | Group | Period | Due (in Rs.) | Deducted (in Rs.) | Difference (Per Month) (In Rs.) | No. of months | Amount recoverable (in Rs.) |
|--------------|---|---------|-------------|--------------|-------------------|---------------------------------|---------------|------------------------------|
| 1 | Vinod Kumar | J.E. | 03/14—06/15 | 60 | 30 | 30 | 16 | 480 |
| 2 | Sumitra Devi | Khalasi | 03/14—02/15 | 30 | 15 | 15 | 12 | 180 |
| TOTAL | | | | | | | | 660 |

Necessary steps should be taken to recover Rs. 660/- from the concerned official at the earliest possible after due verification of records under intimation to audit. Other similar cases may be reviewed at your own level.

Para No.3 :- Non Maintenance of Cash Book
(Memo No.06 dt. 13.04.18)

As per Rule 13 of the Central Government Account (Receipt and Payment) Rules , the following instructions shall be observed by all Government officers who are required to (a) receive Government dues and handle cash or (b) perform the functions of drawing and disbursing officers (with or without cheque drawing powers), or both:-



- (1)
- (i) Every such officer (referred to in this rule as the Head of the Office) should maintain a cash book in Form G.A.R.3.
 - (ii) All monetary transactions should be entered in the cash book as soon as they occur and attested by the Head of the Office in token of check.

During test check of the record of office of E.E.(P), PWD Education Maintenance Circle , it has been observed that this office has not maintained the Cash Book as required above stated rules.

The Cash Book must be maintained and shown to next audit.

Para 4 : Non-Production of Register/records

(Memo No 6 dt. 13.04.18)

During the test check of audit for the year 2014-17 ,it has been observed that the office of E.E.(P),PWD Education Maintenance Circle , IV Floor, MSO Building, I.P.Estate,New Delhi has not provided the following registers/records:-

1. Stock Register Consumable & Non- Consumable
2. M.A.S. Register
3. Property Register
4. Service books of all the staff.
5. Register/List of cases in which Technical Sanction issued
6. Information/records relates to cases in which deviation statement issued
7. Information/records relates to cases of EOT granted with levy or without levy with Stipulated date of Start and Stipulated date of Completion alongwith Site Register
8. List of Fore closed, rescind & arbitration cases.
9. Register of issuance of DGEHS Medical Card alongwith balance card
10. Copy of consolidated M.P.R. (Monthly Progress Report) of all divisions physical & financial achievements

The above records must be shown to next audit


(ASHOK KUMAR MEHAN)
I.O./A.O. Audit party no. XXXV