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**DIRECTORATE OF AUDIT
GOVERNMENT OF N.C.T OF DELHI
4TH LEVEL, C-WING, DELHI SACHIVALAYA, NEW DELHI**

**AUDIT REPORT OF OFFICE OF S.E. SE, PWD, North West Maintenance Circle,
Punjabi Bagh, Delhi FOR THE PERIOD 2020-21 To 2022-23.**

INTRODUCTION

The Internal Audit Report on the accounts of SE, PWD, North West Maintenance Circle, Punjabi Bagh, Delhi for the period 2020-21 to 2022-23 was conducted by the field Audit Party No. 17 comprising of Sh. Chander Mohan, IAO/AO & Sh. Sandeep Kumar, Sr. Asstt. The audit was conducted during 10 working days between 06.06.2023 to 19.06.2023

AIMS & OBJECTIVES

Supervision of Construction and Maintenance of buildings and roads under the jurisdiction of North West Maintenance Circle through Divisions, NW Bldg., NW R-1, NW R-2 and NWED (Electrical) Division.

H.O.O./ D.D.O's / CASHIERS: -

The following officers have served as HOO / DDO / Cashier during 2020-21 to 2022-23:

LIST OF HOO :-

S.No.	Name	From	To
1	Sh. J.K. Bansal, SE	21.01.2019	31.08.2021
2	Sh. N.K. Meena, SE	01.09.2021	26.12.2022
3	Sh. Manish Kaushik, SE	27.12.2022	Till Date

2. LIST OF DDO :-

S.No.	Name	From	To
1	Sh. Shiv Kumar Gupta	24.10.2019	09.03.2022
2	Sh. Deepak Singh	10.03.2022	Till Date

3. LIST OF CASHIER

S.No.	Name	From	To
No Sanction Post (No cashier as ever been posted in this circle)			

Vacancy Statement:

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Group	Sanctioned Posts	Filed Posts	Vacant Posts
A	5	5	---
B (Gazetted)	26	17	9
B (Non Gazetted)	70	30	40
C	72	49	23

Budget and Expenditure for the period 2020-21 to 2022-23

(Amount in Rs.)

BUDGET DETAIL						
Year	REVENUE			CAPITAL		
	Budget allotted	Expenditure made	Balance	Budget allotted	Expenditure made	Balance
2020-21	147875000	124142376	23732624	-	-	-
2021-22	132200000	119706631	12493369	-	-	-
2022-23	122200000	110951945	11248055	-	-	-

Statutory Audit:

AGCR audit has been conducted till 2010 and no report related AGCR audit has been traceable in this office.

Maintenance of Records:

The maintenance of record of **SE, PWD, North West Maintenance Circle, Punjabi Bagh, Delhi** for the period 2020-21 to 2022-23 found satisfactory subject to the observations made in the Current Audit Report and Test Audit Notes. However, for the audit conducted by audit party No.17 for the period 2020-21 to 2022-23,

(CHANDER MOHAN)
Inspecting Audit Officer
Audit Party No. 17

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PART - I
OLD AUDIT REPORT

There were 15 audit paras of period 2007-20 outstanding involving recovery of Rs. 148798/-. The department has submitted replies against old audit paras. One para with recovery of Rs. 2157 has been settled and one para has been taken as fresh. Remaining 13 outstanding audit paras with recovery of Rs. 146641/- have been incorporated in Current Audit Report (Part-I).

Year	Para No.	No. of Outstanding Paras	Para No. settled by Audit Party	Total Outstanding Paras
2007-2009	(01 to 03) 1,2,3	3	0	3
2009-2014	(4 to 07) 1 to 4	4	0	4
2014-2017	(08 to 11) 2,3,4,5	4	0	4
2017-2020	12-15 (1,2,3,4)	04	02	02 (1,3)
TOTAL	15	15	2	13

Details of Old Recoveries

Period	Raised	Details of Recoveries (Amount in Rupees)		
		Recovery of Para No.	Amount Recovered/ Regularized	Balance
2007-2009	3233	-	0	3233
2009-2014	47377	-	0	47377
2014-2017	39875	-	0	39875
2017-2020	58313	02	2157	56156
TOTAL	148798		2157	146641


(CHANDER MOHAN)
Inspecting Audit Officer
Audit Party No. 17

Current Audit Report


During the course of current audit, 08 Observation memos & 13 record Memo were issued highlighting various irregularities. Recoveries to the tune of Rs.32660/- were pointed out by the Audit.

The O/O SE, PWD, North West Maintenance Circle, Punjabi Bagh, Delhi has submitted reply of one Observation Memos. On the basis of reply submitted by the unit, one observation memos with recovery of Rs. 27481/- has been settled on spot. Remaining 07 observation memos and 13 record memo have been converted into 03 PARAs (including 01 para for non-production of record) with recovery of Rs. 5179/- and 04 TAN incorporated in Current Audit Report Part-II.

Detail of Current Recoveries I&FC CD-IX

Memo No.	DETAILS OF PARA	Details of Recovery (In Rs.)	Recovered on the spot (In Rs.)	Balance to be recovered (In Rs.)	Whether PARA / TAN
5	Short Recovery of Licence fee amounting to Rs.3579/-	3579	0	3579	PARA 1
1	Short recovery of DGEHS subscription of Rs. 1600/-	1600	0	1600	PARA 2
	Total	5179	0	5179	

The Internal Audit Report has been prepared on the basis of information / records furnished and made available by the O/O SE, PWD, North West Maintenance Circle, Punjabi Bagh, Delhi for the period 2020-21 to 2022-23. The Audit disclaims any responsibility for non-production of record / information or mis-information provided by the O/O SE, PWD, North West Maintenance Circle, Punjabi Bagh, Delhi. The responsibility for any legal or other liabilities, which may arise at any point of time in any way from this report, may be put on, the whole or a part of it, lies with the O/O SE, PWD, North West Maintenance Circle, Punjabi Bagh, Delhi. The Directorate of Audit is not responsible for any legal consequences arising at any time in the future, in whatsoever manner and whatsoever ways.


(CHANDER MOHAN)
Inspecting Audit Officer
Audit Party No. 17

Memo NO.	Date	Para/TAN	Detail	Amount of recovery pointed out	Amount Recovered	Balance amount of recovery to be made
1	08.06.2023	TAN 3	Improper maintenance of Pay Bill Registers.	0	0	0
2	08.06.2023	TAN 4	Income Tax (Deduction of Income Tax on monthly average basis).	0	0	0
3	09.06.2023	TAN 2	Non utilization of funds under OE & Non surrender of Savings.	0	0	0
4	09.6.2023	Para 2	Recovery of DGEHS Subscription of Rs.1600/-.	1600	0	1600
5	12.6.2023	Para 1	Short recovery of License Fee & Water Charges of Rs. 3579/-	3579	0	3579
6	13.6.2023	TAN 1	Improper maintenance of Service Books.	0	0	0
7	26.5.2023	TAN 4	Non compliance of provisions of Income Tax Act	0	0	0
8	15.6.2023	Para	Shortcoming in Income Tax : Recovery of Rs. 27481/-	27481	27481	0
			Total	32660	0	5179

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PART - I

OLD AUDIT REPORT CD-IX I&FC

2008-2019



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List of Para (Order by Audited Year & Para)

[View Detailed Audit Report](#)

Department :Public Works (PWD)							
Sub department: S.E. PWD North-West Maintenance Circle(Old M-31),Rohtak Road Crossing,Punjabi Bagh,Delhi(1966/12)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	2007	2009	1		Income Tax	O	3233
2	2007	2009	2		Irregularities in Pay Fixation (ACP) cases due to the implementations of Vith Pay Commission	O	0
3	2007	2009	3		Wrong fixation of pay due to implementations of Vith Pay Commission	O	0
4	2009	2014	1		Income Tax	O	10321
5	2009	2014	2		Short Recovery to the tune of Rs. 600/- of DGEHS Subscription	O	600
6	2009	2014	3		Grant of Home Town LTC without Home Town declaration	O	36456
7	2009	2014	4		Non adjustment of advances Rs. 39,510/- to Sh. Ramji Prasad, EE as transfer TA and Rs. 22630	O	0
8	2014	2017	2		Less deduction of DGEHS contribution	O	39200
9	2014	2017	3		Less deduction of UTGEIS amounting to Rs. 1050/-	O	675
10	2014	2017	4		Non maintenance of Cash Book	O	0
11	2014	2017	5		Non production of Register/records	O	0
12	2017	2020	1		Recovery on a/c of wrong pay fixation and allowances	O	47056
13	2017	2020	2		Shortcoming in Income Tax	O	2157
14	2017	2020	3		Overpayment on a/c of LTC	O	3100
15	2017	2020	4		Non production of Records	O	0

NOTE:
*O- Outstanding Paras.
*R- Reply submitted by the Department/Units.
*C- Comment by the Directorate of Audit on reply submitted.

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Current Report

Part-I -- NIL

Part-II (First Audit)

PARA

Para 1 (Memo No. 9 & 11) *Para No 1* (1) (P-1)

Subject: - Income Tax

During the course of audit of income tax cases pertaining to Circle M-31, PWD department, Punjabi Bagh crossing, New Delhi for the financial year 2007 to 2009, it has been observed that DA has not been added in the total salary for the purpose of giving rebate on total rent paid in excess of 10% of total salary in respect of Sh. N.K. Garg, SE. Detail of tax calculated and to be recovered is given below:-

Total rent paid during 2008-09	:-	Rs. 199500/-	
Total salary (B.P.+D.P.+D.A)	:-	Rs.703524/-	
10% of salary	:-	Rs. 703524x 10% = 70352.4/-	
		Say Rs. 70352/-	
Rent paid in excess of 10% of salary	:-	Rs. 199500/-	
		(-) Rs. 70352/-	
		Rs. 129148/-	
Gross Salary	:-	Rs. 999683/-	
Less Rent paid in excess	:-	<u>Rs 129148/-</u>	
		Rs.870535/-	
Saving			
GPF Rs. 260000/- Restricted to one lakh:-		<u>Rs. 100000/-</u>	
		<u>Rs.770535.00 or Rs.770540.00</u>	

Income tax to be recovered

Tax upto 5 Lakh	:-	Rs. 55000/-	= 55000.00
More than 5 Lakh	:-	Rs. 270540x30%	= 81162.00
			= 136162.00
Plus education cess 3%			= 4080.86
Income tax to be recovered			= 140246.86
		Rounded to	= 140247.00
Income tax already paid			= 138177.00
Tax to be recovered			= 2070/- (i/c C'ess)

Recovery related to HRA rebate taken by Sh. Mahender Kumar Anand Gr-II, Rajesh Kumar and Sh.Sandeep Kumar Bagara, amounting to Rs. 342/-,Rs.209/- and Rs 612.00 (including cess) may also be made under intimation to audit. Similar cases, if any, may also be reviewed/ checked accordingly.

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-Subject:- Irregularities in Pay fixation (ACP) cases due to the implementations of VIth Pay Commission:-

During the course of audit of circle M-31 PWD Department, Punjabi Bagh crossing for the financial year 2007-2009 following irregularities have been noticed in pay fixation cases (ACP) due to the implementations of VIth pay commission:-

1. Sh. Krishan Pal, Assistant Engineer:- ACP given to the official w.e.f. 04/01/2008 but as per option given fixation of pay done on 01/07/2008
Basic pay as on 01/07/2008 = $17060 + 4600 \times 3\%$
= $17060 + 650 = 17710/-$
Increment = $17710 + 4600 \times 3\% = 670$
= $17710 + 670 = 18380/-$

The pay of the official as on 01/07/2008 should be Rs. 18380/- but the pay has been fixed on Rs. 18530/- by giving the benefit of two increments on Rs.6600/- grade pay instead of 4600/-, therefore over payment @ Rs. 150/- plus allowances should be recovered from the official and basic pay be revised accordingly:-

2. Ms. Shakuntla Sharma, UDC: - ACP given to the official w.e.f. 1/04/2006. The same fixation as mentioned above has been done in this case also. One increment given to official on 2400/- grade pay is correct but other increment given on 4200/- grade pay is wrong which should be revised and difference of Rs. 60/- plus allowance w.e.f. 1.7.06 may be recovered and basic pay of the official be revised accordingly under intimation to audit. Similar cases if any may also be checked and revised.

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Subject:- Wrong fixation of pay due to implementations of VIth Pay Commission

During the course of scrutiny of Service Book provided to audit it has been observed that fraction of paise has been rounded to Rs. 10/- which is incorrect, as per circular no. O.M. clarifications dated 29/01/2009, the fraction of paise has to be ignored and not to be rounded to next Rs. 10/- even if paise from 10 to 90. In the following cases fraction of paise has been rounded to Rs. 10/-

Sl.No.	Name and Designation	Pay Fixed as on	Pay to be Fixed
1.	Sh. R.K. Sharma, A.A.O	Rs.13760/- 01/07/2006 Rs.14900/- 01/07/2007 Rs.15490/- 01/07/08	Rs. 13750/- Rs.14890/- Rs.15480/-
2.	Miss Neelam Walia, O.S.,	Rs.13690/- 01/07/2006 Rs.14230/- 01/07/2007 Rs.14790/- 01/07/2008	Rs.13680/- Rs.14220/- Rs.14780/-
3.	Mrs. Charanjit Kaur, Steno	Rs.11620/- 01/07/2007 Rs.12100/- 01/07/2008	Rs.11610/- Rs.12090/-
4.	Mrs. Rashmi Bhala, UDC	Rs.11620/- 01/07/2007 Rs.12100/- 01/07/2008	Rs.11610/- Rs.12090/-
5.	Sh. Vishnu Kumar Trivedi, UDC	Rs.11620/- 01/07/2007 Rs.12100/- 01/07/2008	Rs.11610/- Rs.12090/-
6.	Smt. Anita Sharma, UDC	Rs.11620/- 01/07/2007 Rs.12100/- 01/07/2008	Rs.11610/- Rs.12090/-
7.	Sh. Kushi Ram, UDC	Rs.11620/- 01/07/2007 Rs.12100/- 01/07/2008	Rs.11610/- Rs.12090/-
8.	Sh. Narender Kumar, Steno	Rs.10580/- 01/07/2006 Rs.11030/- 01/07/2007 Rs.11490/- 01/07/2008	Rs.10570/- Rs.11020/- Rs.11480/-
9.	Sh. Subhash Chander, UDC	Rs.10580/- 01/07/2006 Rs.11030/- 01/07/2007 Rs.11490/- 01/07/2008	Rs.10570/- Rs.11020/- Rs.11480/-
10.	Sh. Chitter Lal, Peon	Rs.7290/- 01/07/2006 Rs.9570/- 01/07/2007 Rs.9860/- 01/07/08	Rs. 9280/- Rs.9560/- Rs.9850/-

17 14 12 14 11/7/08 28 25

Sl.No.	Name and Designation	Pay Fixed as on	Pay to be Fixed
12.	Sh. Ram Naresh, Chowkidar	Rs 7290/- 01/07/2006 Rs.9570/- 01/07/2007 Rs.9860/- 01/07/08	Rs. 9280/- Rs.9560/- Rs.9850/-
13.	Smt. Rajesh, Peon	Rs.7020/- 01/07/2008	Rs.7010/-
14.	Sh. Sanjay Sarwan, Peon	Rs.7020/- 01/07/2008	Rs.7010/-
16	Sh. Gyanender, Chowkidar	Rs.7020/- 01/07/2008	Rs.7010/-
17	Sh. Yash Pal Sharma	Rs.9630/- 1/07/2007 Rs.10000/- 01/07/2008	Rs.9620/- Rs.9990/-
18	Sh. Randeep Singh	Rs.7940/- 01/07/2006 Rs.8260/- 01/07/2007 Rs.8580/- 01/07/2008	Rs.7930/- Rs.8240/- Rs. 8560/-
19	Sh. H.C. Pathak	17070/-1/7/07	17060/-
20	Sh. S.K. Sardana	17070/-1-7-07	17060/-
21	Sh. K.K.Goyal	17070/-1/7/07	17060/-
22	Sh. Amar Singh	22280/-1/7/08	22270/-
23	Mrs. Asha Sukhaja	11620/-1/7/07	11610/-

The pay of all the officials mentioned above may be corrected and necessary recovery be made under intimation to audit.

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R.K. Sharma

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Particulars 18

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PART-III

TAN

TAN-1(Memo No. 08)

TAN-11

Subject:- Excess of saving under Non Plan Head

During the course of audit of Circle M-31, PWD Department, regarding budget allotted and expenditure incurred during the financial year 2007-2009, it has been observed that there is excess of saving in following heads :-

Years	Head of Accounts	Budget	Expenditure	Excess
2007-2008	B1(1)(1)(1)(2) (Salary)	270.00	235.05	13%
	B1(1)(1)(1)(3) (O.T.A.)	1.00	0.16	84%
	B1(1)(1)(1)(4) (T.A.)	3.00	1.37	54%
	B1(1)(1)(1)(5) (O.E.)	10.00	100%
2008-09	B1(1)(1)(1)(2) (Salary)	480.00	400.62	16.53%
	B1(1)(1)(1)(3) (O.T.A.)	1.00	0.21	79%
	B1(1)(1)(1)(4) (T.A.)	2.00	0.61	69.5%
	B1(1)(1)(1)(5) (O.E.)	6.00	100%

The above excess amount could have been utilized, if surrendered in time before the closing of the financial year. The reason for not surrendering the budget in time may be elucidated to audit.

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Current report :-

Part I :- NIL

Part-II :-

Para 01 Income Tax (Memo No. 14, 16,17&24)

(A). During the course of scrutiny of Income Tax calculation for the audit period it is noticed that exemption given on account of House Rent Allowance u/s 10(13A) to the following is incorrect. "Salary" for the purpose of calculation of exemption under above mentioned section includes Basic Salary + grade Pay + DA however, in the following cases DA has not been taken as a part of salary as such the exemption given under this section is incorrect:-

1. Smt. Sushila Gupta, LDC(2012-13)

Head	Calculation as per Form 16	Calculation as per Audit	Difference to be recovered
Gross Salary	425717	425717	
Less:-Exemption u/s 10(13A) in respect of HRA	58132	43987	
Total Salary	367585	381730	
Deduction U/s 80 C	1,02,700	1,02,700	
Taxable Salary	264885	2,79,030	
Less :- Tax	6489	7903	
3% Edn. Cess.	195	237	
Tax liability	6684	8140	1456

2 Sh. Ravinder Singh. AE (2012-13)

Head	Calculation as per Form 16	Calculation as per Audit	Difference to be recovered
Gross Salary	5,94,198	5,94,198	
Less:-Exemption u/s 10(13A) in respect of HRA	84,768	72,046	
Total Salary	367585	381730	
Deduction U/s 80 C & 80 D	1,03,900	1,03,900	
Taxable Salary	405530	418,252	
Less :- Tax	20553	21825	
3% Edn. Cess.	617	655	
Tax liability	21170	22480	1310

3 Sh. Pramod Kumar EE(P)(2012-13)

Head	Calculation as per Form 16	Calculation as per Audit	Difference to be recovered
Gross Salary	9,03,677	9,03,677	
Less:-Exemption u/s 10(13A) in respect of HRA	1,21,212	99,429	
Total Salary	7,82,465	8,04,248	
Deduction U/s 80 C	1,03,900	1,03,900	
Taxable Salary	6,78,565	7,00,348	

Less :- Tax	65,714	70,070	
3% Edn. Cess.	1,971	2,102	
Tax liability	67,685	72,172	4,487

Necessary recovery to the tune of Rs. 7,253/- in respect of above mentioned official/officers required to be made and shown to the audit.

(B). During the course of scrutiny of Income Tax calculation for the audit period 2009-14 it is noticed that the following officers/officials have been given exemption u/s 80C, 80D and 80G without any documents in support of their claim under above mentioned sections. The required documents in support of their claim for exemption may be obtained from the officer/official and shown to the audit failing which necessary recovery be made as per the following details:-

1. Sh. Net Ram JE(C) (2011-12)

Head	Calculation as per Form 16	Calculation as per Audit	Difference to be recovered
Gross Salary	3,18,064	3,18,064	
Less:-Exemption u/s 80C	1,00,000	98,360 (LIC Policy amounting to Rs. 9,737/- pertains to 2010-11 instead of 2011-12)	
Total Salary	2,18,064	2,19,704.	
Less :- Tax	3,807	3970	
3% Edn. Cess.	114	119	
Tax liability	3921	4089	168

2. Sh. Seva Ram Kukreja, UDC (2011-12)

Head	Calculation as per Form 16	Calculation as per Audit	Difference to be recovered



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(8) (9) (23)

Gross Salary	3,39,651	3,39,651	
Less:-Exemption u/s 80C	82,472	74,860 (LIC Policy amounting to Rs. 2,500 & 5112 not found attached.)	
Less:- Exemption u/s 80G	18,100	Nil No document attached	
Less : Exemption u/s 80D	2,700	2,700	
Total Salary	2,36,379	2,62,091.	
Less :- Tax	5695	8209	
3% Edn. Cess.	172	246	
Tax liability	5867	8455	2,588

3. Sh. Ramesh Kumar, Draftman (2009-10)

Head	Calculation as per Form 16	Calculation as per Audit	Difference to be recovered
Gross Salary	3,96,836	3,96,836	
Less:-Exemption u/s 80C	1,00,000	99,203 (LIC Policy amounting to Rs. 4,157 & 686 not found attached.)	
Less:- Exemption u/s 80G	-	-	
Total Salary	2,96,840	2,97,633	
Less :- Tax	13,684	13,763	
3% Edn. Cess.	411	413	
Tax liability	14,095	14,176	81

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(34) (24) (22) (8)

(C). In terms of section 80D of Income Tax, Service Tax also is levied on the amount paid as Insurance Premium. However, the service tax paid on Medical Insurance Premium would not be allowed as a deduction under section 80D. Deduction under section 80 D can be only claimed on the amount paid as Medical Insurance Premium and not on the service tax levied thereon.

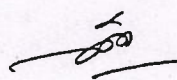
On scrutiny of the calculation sheet of Income Tax in respect of the following officers/officials it is observed that the service Tax levied in the Medical Insurance Premium has also been considered in granting deduction under section 80D which is not allowed as per above mentioned provision:

Sh. Vijender Prasad (JE) for the period 2009-10

Head	Calculation as per Form 16	Calculation as per Audit	Difference to be recovered
Gross Salary	4,35,170	4,35,170	
Less:-Exemption u/s 80C	1,00,000	1,00,000	
Less:- Exemption u/s 80D	7,942	7,200	
Total Salary	3,27,228	3,27,970	
Less :- Tax	19,446	19,594	
3% Edn. Cess.	583	588	
Tax liability	20,029	20,182	153

Sh. M.K.Dwivedi (JE) for the period 2009-10

Head	Calculation as per Form 16	Calculation as per Audit	Difference to be recovered
Gross Salary	4,79,343	4,79,343	
Less:-Exemption u/s 80C	1,00,000	1,00,000	
Less:- Exemption u/s 80D	4,598	4,225	
Total Salary	3,74,745	3,75,118	



(33) (7) (21)

Less :- Tax	28,949	29,024	
3% Edn. Cess.	868	871	
Tax liability	29,817	29,895	78

(D) During the course of scrutiny of Income Tax calculation for the audit period 2013-14 it is noticed that Sh. Vijay Kumar Behel, AE has been allowed deduction on account of payment of interest for loan taken for personal vehicle which is not admissible as per detail below:-

Sh. Vijay Kumar Behel, AE (2013-14)

Head	Calculation as per Form 16	Calculation as per Audit	Difference to be recovered
Gross Salary	9,82,627	9,82,627	
Less:-Exemption u/s 80C	1,00,000	1,00,000	
Less:- Exemption u/s 80E	2,14,190	2,14,190	
Less:-Exemption u/s-?	38,813	NIL	
Less : Exemption u/s 10(13A)	1,08,805	1,08,805	
Less: Exemption u/s 80D	3,900	3,900	
Less: Exemption u/s 80G	1,918	1,918	
Total Salary	5,15,001 Say 5,15,000	5,53,814 Say 5,53,810	
Less :- Tax	30,000	30,000	
3% Edn. Cess.	990	1,223	
Tax liability	33,990	41,985	7,995/-

Necessary recovery may be made accordingly and shown to the next audit.

[Signature]

Para No. 02: Short recovery to the tune of Rs. 600/- of DGEHS subscription:-

Audit Memo No. 15

From the scrutiny of the Pay Bills & Pay Bill Register for the month of Sept 2012 to February 2013 it has been observed that the Grade Pay of Sh. Yash Pal, LDC was revised from 2400 to 4200 from the month of Sept-2012 but the subscription was deducted at the rate of 125/- instead of 225/- till Feb. 2013. As such the necessary to the tune of Rs. 600/- the difference of revised subscription @ 100/- (Rs. 225 - Rs. 125) for six months may be recovered from the official and shown to the next audit.

PARA NO. 03: Grant of Home Town LTC without Home Town declaration.

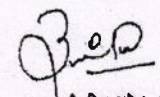
Audit Memo No. 21.

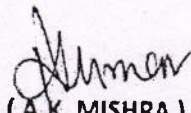
During the course of test check of the Service Book as well as Personal file in respect of Sh. Y.P. Gupta, AE it is observed that the officer availed LTC, in respect of Self and his wife Nirmal Gupta for the block year 2012-13 in lieu of Home Town LTC to visit Jammu & Kashmir but the declaration of Home Town as well as the name of Smt. Nirmal Gupta as wife of the employee was not found in the family details as given in the Service Book. LTC was allowed without any entries in the Service Book as a proof (ancestral property, Marriage Certificate, home town of officer and spouse) which is irregular. Hence the entire amount which was paid to Sh. Y.P. Gupta, AE on account of LTC reimbursement i.e 36,456/- may be recovered from the officer under intimation to the Audit Department.

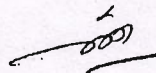
PARA No. 04: Non adjustment of advances Rs. 39,510/- to Sh. Ramji Prasad, EE as transfer TA, and Rs. 22630/- to Sh. Umesh Kumar, AE as advance Pay.

Audit Memo No. 20.

During the scrutiny of the records it has been observed that Sh. Ramji Prasad, EE was given advance transfer TA amounting to Rs. 39,510/- and Sh. Umesh Kumar, AE was given advance pay amounting to Rs. 22,630/- during January 2011 and September 2011 which are still outstanding. No correspondence regarding adjustment of above mentioned advances have been found on record. During discussion it was stated that intimation regarding advances will be sent to their present officers, however, no information of adjustment was found available on the record, The written confirmation regarding adjustment of advances as mentioned above be obtained from their respective offices and shown to the next audit.


(ANIL WADHAWAN)


(A.K. MISHRA)
IAO PARTY NO.2

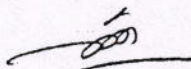


TAO 2

TEST AUDIT NOTE

TAN No. 01:- Shortcomings in the Service Book of the staff:- During the scrutiny of the Service Books provided to the audit in respect of following officers/officials some shortcomings have been noticed which are mentioned against each the same may be corrected/updated:-

S.No.	Name and designation	Shortcomings.
01.	Anurag Singh, AE	<ol style="list-style-type: none">1. Signature of the individual/Govt. Servant not obtained in the column No. 08 as prescribed in the Service Book.2. Leave account updated up to 30.06.11 only.3. Entries on the first page of the Service Book has not been renewed/re-attested after every five years as required in the footnote of the first page of the Service Book.
02.	Pushkar Raj, JE.	<ol style="list-style-type: none">1. Signature of the individual/Govt. Servant not obtained in the column No. 08 as prescribed in the Service Book.2. Leave account updated up to 31.12.12 only.3. Entries on the first page of the Service Book has not been renewed/re-attested after every five years as required in the footnote of the first page of the Service Book4. There is an excess credit of 2 days for the broken month of April 1989(03.04.89 to 30.04.89)at the time of appointment .
03.	Sanjay Kumar Rao, JE	<ol style="list-style-type: none">1. Signature of the individual/Govt. Servant not obtained in the column No. 08 as prescribed in the Service Book.2. Leave account updated up to 30.06.07 only.3. Entries on the first page of the Service Book has not been renewed/re-attested after every five years as required in the footnote of the first page of the Service Book.4. There is an excess credit of 3 days for the broken month of July 1989(06.07.89 to 31.07.89)at the time of appointment.
04.	Mool Chand, EE©	<ol style="list-style-type: none">1. signature of the individual/Govt. Servant not obtained in the column No. 08 as prescribed in



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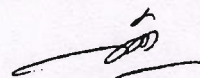
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		<p>the Service Book.</p> <ol style="list-style-type: none">2. Leave account updated up to 30.06.14 .3. Entries on the first page of the Service Book has not been renewed/re-attested after every five years as required in the footnote of the first page of the Service Book.4. There is an excess credit of 3 days for the broken month of Feb 1980(04.02.80 to 28.02.80)at the time of appointment.5. No. photograph of the individual on the first page of Service Book.
05.	Amar Singh, AE	<ol style="list-style-type: none">1. Signature of the individual/Govt. Servant not obtained in the column No. 08 as prescribed in the Service Book.2. Leave account updated up to 30.06.13 only.3. Entries on the first page of the Service Book has not been renewed/re-attested after every five years as required in the footnote of the first page of the Service Book.4. No. photograph of the individual on the first page of Service Book.
06.	Sunit Singh, JE	<ol style="list-style-type: none">1. Signature of the individual/Govt. Servant not obtained in the column No. 08 as prescribed in the Service Book.2. Leave account updated up to 30.06.12 only.3. Entries on the first page of the Service Book has not been renewed/re-attested after every five years as required in the footnote of the first page of the Service Book.4. There is an excess credit of 1 days for the broken month of November 2009(20.11.09 to 30.11.09)at the time of appointment.
07.	Sh. Shr Bhagwan Rana, JE	<ol style="list-style-type: none">1. Signature of the individual/Govt. Servant not obtained in the column No. 08 as prescribed in the Service Book.2. Leave account updated up to 30.06.11 only.3. Entries on the first page of the Service Book has not been renewed/re-attested after every five years as required in the footnote of the first page of the Service Book.4. No. photograph of the individual on the first



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		page of Service Book.
08.	Sh. Dheer Singh, JE	<ol style="list-style-type: none">1. Signature of the individual/Govt. Servant not obtained in the column No. 08 as prescribed in the Service Book.2. Leave account updated up to 30.12.13 only.3. Entries on the first page of the Service Book has not been renewed/re-attested after every five years as required in the footnote of the first page of the Service Book.
09	Sh. Bishamber Das, EE	<ol style="list-style-type: none">1. Signature of the individual/Govt. Servant not obtained in the column No. 08 as prescribed in the Service Book.2. Leave account updated up to 31.12.13 only.3. Entries on the first page of the Service Book has not been renewed/re-attested after every five years as required in the footnote of the first page of the Service Book.4. No. photograph of the individual on the first page of Service Book.5. There is an excess credit of 3 days for the broken month of February, 1982(05.02.82 to 28.02.82)at the time of appointment.
10.	Sh. Narender Singh, JE	<ol style="list-style-type: none">1. Signature of the individual/Govt. Servant not obtained in the column No. 08 as prescribed in the Service Book.2. Leave account updated up to 31.12.12 only.3. Entries on the first page of the Service Book has not been renewed/re-attested after every five years as required in the footnote of the first page of the Service Book.
11.	Sh. Rajesh Kumar, Draftman, Gr. III	<ol style="list-style-type: none">1. Signature of the Individual/Govt. Servant not obtained in the column No. 08 as prescribed in the Service Book.2. Leave account updated up to 31.12.10 only.3. Entries on the first page of the Service Book has not been renewed/re-attested after every five years as required in the footnote of the first page of the Service Book.
12.	Sh. Rajan, Draftman, Gr.	<ol style="list-style-type: none">1. Signature of the individual/Govt. Servant not obtained in the column No. 08 as prescribed

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	III	<p>In the Service Book.</p> <p>2. Leave account updated up to 30.06.13 only.</p> <p>3. Entries on the first page of the Service Book has not been renewed/re-attested after every five years as required in the footnote of the first page of the Service Book.</p>
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The similar type of other cases may also be reviewed and necessary correction /entries/up-dation may be done and shown to the next audit.

TAN 3

TAN-02: Non verification of services of employees from PAO on completion of 18 years of services.

Audit Memo No. 10 & 22

In terms of Rule 32 of CCS(Pension) Rules verification of the services of the Government servant should be completed on completion of 18 years of services of the Government servant or 5 years before date of retirement and a certificate in the prescribed form issue do him.

During the course of test check of the service books of the employees who have completed 18 years of services or in respect of employees who are due to retire within 5 years it has been observed that the Service of the following employees have not been verified from the PAO concerned by the circle office:-

S.No.	Name of the officers/officials	DOB	DOA	DOR
01	Smt. Amita Suneja, UDC	30.04.1959	21.02.1981	31.03.2019
02	Smt. Neelam Sharma, UDC	06.06.1956	17.01.1980	30.06.2016
03	Sh. Om Raj, LDC,	15.10.1959	11.09.1987	31.10.2019
04	Sh. Ram Pal, Sweeper	14.05.1956	12.10.1986	31.05.2016
05	Sh. Rikhi Singh, Chowkidar	03.05.1956	14.07.1982	31.05.2016
06.	Sh. Puran Singh, Chowkidar	24.11.1957	16.02.1981	30.11.2017
07.	Sh. Sanjay Kalara, AE	17.10.1964	27.03.1989	31.10.2024
08.	Sh. Suresh Pal, AE	15.04.1966	06.03.1989	30.04.2026
09.	Sh. Sushil Kumar Bali, AE	01.11.1960	30.03.1982	31.10.2020
10.	Sh. Pramod Kumar Garg, AE	15.09.1963	01.11.1985	30.09.2023
11.	Sh. Bali Singh,	30.03.1964	20.06.1984	31.03.2024
12.	Sh. Bishamber Dass, EE	02.01.1958	05.02.1982	31.01.2018
13.	Sh. Vijay Kumar Behel, AE	25.07.1958	10.03.1981	31.07.2018
14.	Sh. R.S. Nigam, AE	01.03.1958	24.02.1981	28.02.2018

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15.	Sh. Lalit Kumar Rawat, AE	22.12.1959	12.02.1982	31.12.2019
16.	Sh. Y.P. Gupta, AE	05.02.1957	23.07.1976	28.02.2017
17.	Sh. Dheer Singh, JE	02.01.1957	27.05.1982	31.01.2017

Necessary action to get the services verified from PAO may be initiated at the earliest under intimation to the audit.

Anil Wadhawan
(ANIL WADHAWAN)
PAO

A.K. Mishra
(A.K. MISHRA)
IAO

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CURRENT REPORT

PART - II

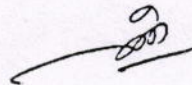
Para No. 1 :- Wrong pay fixation due to rounding off the increment to next multiple of 10
 (Memo No. 6,7 & 8 dated 22.09.17)

Under Rule 7 (A)(i) of Revised Pay Rules, 2008, the pay in the pay band/pay scale will be determined by multiplying the existing basic pay as on 01.01.2006 by a factor of 1.86 and rounding off the resultant figure to the next multiple of 10. It was further clarified vide O.M. No. F.1/1/2008-1C dated 29.01.2009 at Sl. No. 4, that in the case of calculation of increments under the revised pay structure, paise should be ignored, but any amount of a rupee or more should be rounded off to the next multiple of 10.

During test check of records, it is observed that pay of the following officers/officials was not fixed in accordance with the instruction under revised pay rules, 2008, resulting which an overpayment of Rs 5,539/-- (As per annexure) to him as detailed below:-

1. Sh. Ravinder Paul, UDC

Period	Pay as per audit	Pay actually drawn
Pay as on 01.01.06	10,140 + 4,200	10,140 + 4,200
01.07.06	10,570 + 4,200	10,580 + 4,200
01.07.07	11,020 + 4,200	11,030 + 4,200
01.07.08	11,480 + 4,200	11,490 + 4,200
01.07.09	11,950 + 4,200	11,970 + 4,200
27.07.09 (on grant of III MACP)	12,440 + 4,600	12,440 + 4,600
01.07.10	12,960 + 4,600	12,980 + 4,600
01.07.11	13,490 + 4,600	13,510 + 4,600
01.07.12	14,040 + 4,600	14,060 + 4,600
01.07.13	14,600 + 4,600	14,620 + 4,600
01.07.14	15,180 + 4,600	15,200 + 4,600
01.07.15	15,780 + 4,600	15,800 + 4,600
01.01.16	53,600	53,600



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2. Smt. Gursharan Kaur, Office Supdt.

Period	Pay as per audit	Pay actually drawn
Pay as on 01.07.13	10,150 + 4,200	10,150 + 4,200
01.07.14	10,580 + 4,200	10,590 + 4,200
01.07.15	11,030 + 4,200	11,040 + 4,200
01.01.16	39,900	39,900

3. Sh. K.S. Yadav, Office Supdt.

Period	Pay as per audit	Pay actually drawn
Pay as on 01.01.06	10,700 + 4,200	10,700 + 4,200
01.07.06	11,150 + 4,200	10,150 + 4,200
01.07.07	11,610 + 4,200	11,620 + 4,200
01.07.08	12,090 + 4,200	12,100 + 4,200
01.07.09	12,580 + 4,200	12,590 + 4,200
01.07.10	13,090 + 4,200	13,100 + 4,200
27.09.10 (Grant on XI MACP)	13,610 + 4,600	13,620 + 4,600
01.07.11	14,160 + 4,600	14,170 + 4,600
01.07.12	14,730 + 4,600	14,740 + 4,600
01.07.13	15,310 + 4,600	15,320 + 4,600
01.07.14	15,910 + 4,600	15,920 + 4,600
01.07.15	16,530 + 4,600	16,540 + 4,600
01.01.16	55,200	55,200

Necessary steps should be taken to recover Rs.5,539/- 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.

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P.P.

Para No 2

Para No 2:- Less deduction of DGEHS contribution amounting to Rs.39,900 /-

(Memo No.3 dt. 20.09.17)

As per office Order No.25(1)(1)DGEHS/140/HS/09/44413-18 dated 20-08-2010 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. Further Membership is compulsory for all eligible serving employees of GNCTD as per salient feature of DGEHS Scheme

Scrutiny of records revealed that the Unit has less deducted the contribution toward the Health Scheme in respect of following officers/officials from him /her monthly salary:-

S.No	Name & Desigantion of Employee (Mr./Ms.)	Grade Pay	Monthly Contribution to be deducted	Monthly Contribution on deducted	Differenc e	Period	No. of Amount	Total Amount (In Rs.)	
1	Bishambar Dass	E.E.	7600	500	325	175	03/14 - 09/14	7	1225
2	Rashmi Bhalla	O.S.	4600	325	---	325	03/14-12/14	10	3250
3	Renu Kapil	O.S.	4600	325	---	325	06/14-12/14	7	2275
4	Kishan Chand	Sr. D.M.	4600	325	----	325	03/14-03/16	25	8125
5	Dalbir Singh	A.E.	4600	325	---	325	02/14- 04/16	27	8775
6	Vijay Kumar Behl	A.E.	7600	500	325	175	03/15-06/15	4	700
7	Dilip Kumar	O.S.	4600	325	---	325	06/16-07/16	2	650
8	Dhirender Puri	UDC	2600	125	---	125	03/14 -02/16	24	3000
9	Surender Kr.	UDC	2400	125	---	125	03/14 -02/16	24	3000
10	Santosh Sharma	UDC	4200	225	---	225	03/14-04/14	2	450
11	T.N. Anitha	LDC	4600	325	---	325	03/14 -04/16	26	8450
TOTAL								39,900	

*Partially settled
Necessary Paper*

Necessary steps should be taken to recover Rs.39,900/- 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 3 :- Less deduction of UTEGIS amounting Rs. 1,050/-
(Memo No.5 dt. 21.09.17)

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.

Scrutiny of Pay Bill Registers for the audit period 2014-17 revealed that the Office of E.E.(P), PWD Civil Road Maintenance Circle M-31 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	Chittar Lal, MTS	C	08/14—12/14	30	15	15	05	75
2	Daya Chand, MTS	C	08/14—12/14	30	15	15	05	75
3	Maya Kaur, MTS	C	08/14—12/14	30	15	15	05	75
4	Pritam Chand Rana, MTS	C	08/14—12/14	30	15	15	05	75
5	Prakasho, MTS	C	08/14—12/14	30	15	15	05	75
6	Pooran Singh, MTS	C	08/14—12/14	30	15	15	05	75
7	Rajesh, MTS	C	08/14—12/14	30	15	15	05	75
8	Ram Pal, MTS	C	08/14—12/14	30	15	15	05	75
9	Ramesh Chandra, MTS	C	08/14—12/14	30	15	15	05	75
10	Ram Narayan, MTS	C	08/14—12/14	30	15	15	05	75
11	Ram Naresh, MTS	C	08/14—12/14	30	15	15	05	75
12	Ram Ratti Ram, MTS	C	08/14—12/14	30	15	15	05	75
13	Rikhi Singh, MTS	C	08/14—12/14	30	15	15	05	75
14	Surender Nath Sharma, MTS	C	08/14—12/14	30	15	15	05	75
TOTAL								1,050/-

Necessary steps should be taken to recover Rs. 1,050/- 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.

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Para No. 4 :- Non Maintenance of Cash Book
(Memo No.11 dt. 28.09.17)

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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:-

- (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 Civil Road Maintenance Circle M -31, it has been observed that this office has not maintained the Cash Book as required above stated rules.

The Cash Book must be maintained in the ^{Circle office} and shown to next audit.

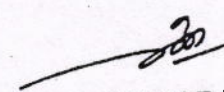
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Para No. 5 :- Non- Production of Register/records
(Memo No.11 dt. 28.09.17)

During the test check of audit for the year 2014-17 ,it has been observed that the office of E.E.(P),PWD Civil Road Maintenance Circle M-31 has not produced the following registers/records:-

1. Stock Register Consumable & Non- Consumable
2. M.A.S. Register
3. Property Register

The above records must be shown to next audit


(ASHOK KUMAR MEHAN)
IO./AO, Audit party no. XXXV)

ASHOK MEHAN
Accounts Officer
Directorate of Audit
Govt. of NCT of Delhi

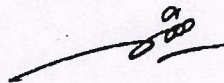
TEST AUDIT NOTE

TAN 1 - Discrepancies in Pay Bill Register (Memo No.2 dt. 19.09.17)

During the test-check of Pay Bill Register, following discrepancies/irregularities were noticed:-

- i. Necessary page counting certificate not recorded on the first page of PBR's
- ii. 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 PBRs. Date of Joining, marital status , previous PBR number, Govt. residence occupied and other details such as address of officers/officials were not written in the PBR,s.
- iii. Past information/LPC of the employees who are transferred in to this unit were not recorded/pasted in the PBR, and also details/LPC of those employees transferred from this unit to another was not recorded/pasted in the PBR
- iv. Entries in the PBR have not been checked and initialed by the competent authority/DDO for its correctness.
- v. Details of loan/advances sanctioned has not been recorded similarly entries of refund are also not recorded in many cases.
- vi. Numerous cutting and overwriting noticed in the PBRs were not attested by the competent authority in any of the PBRs maintained by the office.
- vii. G.A.R. 18 (abstract of the pay-bills) is not maintained in the PBRs
- viii. PPO No. & last known address of retired employees has not recorded in PBR.
- ix. In some cases Lines between the entry of one month and another month are blank.
- x. Last installment of GPF advances amounting Rs. 10000/- in financial year 2014-15 in respect of Sh. Dheer Singh is not deducted at page 88 .
- xi. Sh. Sukhbir Singh LDC was retired on 31.12.14, but the payment of retirement benefit was not entered in the PBR at page 179.

Above shortcoming may be rectified and shown to the next audit.



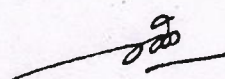
TAN 2 :- Non verification of Service from Concerned PAO

(Memo No.12 dt. 28.09.17)

Further, 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 certificate be issued in the prescribed form to the official/teacher concerned. The said certificate has not been found/ pasted in the Service Book of the employees after verification of service from the concerned PAO. The details of such cases are as under:-

S.No	Name and Designation	Date of Birth	Date of Appointment	Date of Retirement
1.	Smt. Sneh Lata ,UDC	02-05-1958	28-12-1982	31-05-2018
2.	Smt. Suresh kumara Dabas ,UDC	10-02-1958	19-07-1975	28-02-2018
3.	Sh. Ram Niwas Bedwal, D/M	10-04-1961	04-08-1983	30-04-2021
4.	H.C Jajoria,UDC	01-04-1958	03-02-1983	31-03-2018
5.	Sh.Laxmi Narain, LDC	03-01-1959	20-02-1981	31-01-2019
6.	Sh.Baljit Singh, E.E	01-10-1958	14-11-1977	30-09-2018
7.	Sh.Raj Kishore Raj, AE	13-09-1961	30-12-1993	30-09-2021
8.	Sh.K.S.Yadav, OS	30-11-1959	24-12-1981	30-11-2019
9.	Sh.Yuvraj Singh, UDC	03-09-1959	16-05-1981	30-09-2019
10.	Sh.Ram Chandar MTS	09-08-1958	09-08-1983	31-08-2018
11.	Sh.Pritam Chand Rana, MTS	05-10-1958	07-06-1983	31-10-2018
12.	Sh.Satish Kumar,AE	07-04-1961	13-02-1981	30-04-2021
13.	Smt. Ramesh Kumari Rana, UDC	10-11-1962	09-07-1979	30-11-2022
14.	Sh.Satish Kumar, UDC	01-05-1961	28-01-1984	30-04-2021
15.	Sh.Raj Singh, MTS	01-07-1962	03-02-1987	30-06-2022
16.	Sh.Ravinder Pal, UDC	10-12-1961	27-07-1979	31-12-2021
17.	Sh.keshav Ram E.E	30-06-1961	09-04-1984	30-06-2021
18.	Sh.Kartar Singh, AE	13-02-1961	16-01-1984	28-02-2021
19.	Sh.Muthu Lal MTS	04-05-1962	17-09-1987	31-05-2022
20.	Sh.Rama Kant Manjhi MTS	13-04-89	25-01-61	31-01-2021
21.	Smt.Maya Kaur MTS	15-06-62	26-10-87	30-06-2022

The HOO/DDO may get verify the Service books from concerned PAO under intimation to Audit.


(ASHOK KUMAR MEHAN)
IO./AO, Audit party no. XXXV)

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Due & Drawn Statement

CIVIL ROAD MAINTENANCE CIRCLE (North West)

Smt. Gursharan Kaur, OS
ECS No. 12000000
Bill No. /SE (NW) PWD/17-18

Dated:

MONTH	BASIC PAY	GP	Due			Drawn			Difference						
			DA	HRA	TOTAL	DA	HRA	TOTAL	BASIC PAY	GP	DA	HRA	TOTAL		
07/14	10580	4200	15815	4434	35029	10590	4200	15825	4437	35052	-10	0	-11	-3	-24
08/14	10580	4200	15815	4434	35029	10590	4200	15825	4437	35052	-10	0	-11	-3	-24
09/14	10580	4200	15815	4434	35029	10590	4200	15825	4437	35052	-10	0	-11	-3	-24
10/14	10580	4200	15815	4434	35029	10590	4200	15825	4437	35052	-10	0	-11	-3	-24
11/14	10580	4200	15815	4434	35029	10590	4200	15825	4437	35052	-10	0	-11	-3	-24
12/14	10580	4200	16701	4434	35915	10590	4200	16713	4437	35940	-10	0	-11	-3	-24
01/15	10580	4200	16701	4434	35915	10590	4200	16713	4437	35940	-10	0	-11	-3	-24
02/15	10580	4200	16701	4434	35915	10590	4200	16713	4437	35940	-10	0	-11	-3	-24
03/15	10580	4200	16701	4434	35915	10590	4200	16713	4437	35940	-10	0	-11	-3	-24
04/15	10580	4200	16701	4434	35915	10590	4200	16713	4437	35940	-10	0	-11	-3	-24
05/15	10580	4200	16701	4434	35915	10590	4200	16713	4437	35940	-10	0	-11	-3	-24
06/15	10580	4200	16701	4434	35915	10590	4200	16713	4437	35940	-10	0	-11	-3	-24
07/15	11030	4200	18124	4569	37923	11040	4200	18136	4572	37948	-10	0	-12	-3	-25
08/15	11030	4200	18124	4569	37923	11040	4200	18136	4572	37948	-10	0	-12	-3	-25
09/15	11030	4200	18124	4569	37923	11040	4200	18136	4572	37948	-10	0	-12	-3	-25
10/15	11030	4200	18124	4569	37923	11040	4200	18136	4572	37948	-10	0	-12	-3	-25
11/15	11030	4200	18124	4569	37923	11040	4200	18136	4572	37948	-10	0	-12	-3	-25
12/15	11030	4200	18124	4569	37923	11040	4200	18136	4572	37948	-10	0	-12	-3	-25
Total	193140	75600	303838	80622	653200	193320	75600	304042	80676	653638	-180	0	-203	-54	-437

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Due & Drawn Statement

CIVIL ROAD MAINTENANCE CIRCLE (North West)

Sh. Krishan Singh Yadav, OS

ECS No. 12000000

Bill No. /SE (NW) PWD/17-18

Dated:

MONTH	BASIC PAY	DP/GP	Due			TOTAL	BASIC PAY	DP/GP	Drawn			TOTAL	Difference		
			DA	HRA	TOTAL				DA	HRA	TOTAL		BASIC PAY	GP	DA
07/07	11610	4200	1423	4743	21976	11620	4200	1424	4746	21990	-10	0	-1	-3	-14
08/07	11610	4200	1423	4743	21976	11620	4200	1424	4746	21990	-10	0	-1	-3	-14
09/07	11610	4200	1423	4743	21976	11620	4200	1424	4746	21990	-10	0	-1	-3	-14
10/07	11610	4200	1423	4743	21976	11620	4200	1424	4746	21990	-10	0	-1	-3	-14
11/07	11610	4200	1423	4743	21976	11620	4200	1424	4746	21990	-10	0	-1	-3	-14
12/07	11610	4200	1423	4743	21976	11620	4200	1424	4746	21990	-10	0	-1	-3	-14
01/08	11610	4200	1897	4743	22450	11620	4200	1898	4746	22464	-10	0	-1	-3	-14
02/08	11610	4200	1897	4743	22450	11620	4200	1898	4746	22464	-10	0	-1	-3	-14
03/08	11610	4200	1897	4743	22450	11620	4200	1898	4746	22464	-10	0	-1	-3	-14
04/08	11610	4200	1897	4743	22450	11620	4200	1898	4746	22464	-10	0	-1	-3	-14
05/08	11610	4200	1897	4743	22450	11620	4200	1898	4746	22464	-10	0	-1	-3	-14
06/08	11610	4200	1897	4743	22450	11620	4200	1898	4746	22464	-10	0	-1	-3	-14
07/08	12090	4200	2606	4887	23783	12100	4200	2608	4890	23798	-10	0	-2	-3	-15
08/08	12090	4200	2606	4887	23783	12100	4200	2608	4890	23798	-10	0	-2	-3	-15
09/08	12090	4200	2606	4887	23783	12100	4200	2608	4890	23798	-10	0	-2	-3	-15
10/08	12090	4200	2606	4887	23783	12100	4200	2608	4890	23798	-10	0	-2	-3	-15
11/08	12090	4200	2606	4887	23783	12100	4200	2608	4890	23798	-10	0	-2	-3	-15
12/08	12090	4200	2606	4887	23783	12100	4200	2608	4890	23798	-10	0	-2	-3	-15
01/09	12090	4200	3584	4887	24761	12100	4200	3586	4890	24776	-10	0	-2	-3	-15
02/09	12090	4200	3584	4887	24761	12100	4200	3586	4890	24776	-10	0	-2	-3	-15
03/09	12090	4200	3584	4887	24761	12100	4200	3586	4890	24776	-10	0	-2	-3	-15
04/09	12090	4200	3584	4887	24761	12100	4200	3586	4890	24776	-10	0	-2	-3	-15
05/09	12090	4200	3584	4887	24761	12100	4200	3586	4890	24776	-10	0	-2	-3	-15
06/09	12090	4200	3584	4887	24761	12100	4200	3586	4890	24776	-10	0	-2	-3	-15
07/09	12580	4200	4531	5034	26345	12590	4200	4533	5037	26360	-10	0	-3	-3	-16
08/09	12580	4200	4531	5034	26345	12590	4200	4533	5037	26360	-10	0	-3	-3	-16
09/09	12580	4200	4531	5034	26345	12590	4200	4533	5037	26360	-10	0	-3	-3	-16
10/09	12580	4200	4531	5034	26345	12590	4200	4533	5037	26360	-10	0	-3	-3	-16
11/09	12580	4200	4531	5034	26345	12590	4200	4533	5037	26360	-10	0	-3	-3	-16
12/09	12580	4200	4531	5034	26345	12590	4200	4533	5037	26360	-10	0	-3	-3	-16
01/10	12580	4200	5873	5034	27687	12590	4200	5877	5037	27704	-10	0	-4	-3	-17
02/10	12580	4200	5873	5034	27687	12590	4200	5877	5037	27704	-10	0	-4	-3	-17
03/10	12580	4200	5873	5034	27687	12590	4200	5877	5037	27704	-10	0	-4	-3	-17
04/10	12580	4200	5873	5034	27687	12590	4200	5877	5037	27704	-10	0	-4	-3	-17

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PART-II 2017-2020
CURRENT AUDIT REPORT (2016-17 to 2018-2019)

Ref : Audit Memo No. 04 dtd: 22/07/2020

Para 01 : Recovery on a/c of wrong Pay and allowances amounting Rs. 47056/-

(a) 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 made available.

During the course of audit, it has been observed that Sh. Ram Pal, UDC was appointed as Peon on 28.09.1987 and Ist&IInd MACP was granted w.e.f. 01.09.08 and his pay was fixed in Pay Band I of Rs 5200-20200 at the stage of Rs. 7730 with grade pay of Rs.2000/-

Subsequently Sh Ram Pal, promoted to the post of UDC as on 26.10.2017 in Pay Level 4 in 7th CPC i.e. Rs. 5200-20200/- with grade of Rs. 2400/- and his pay was again fixed w.e.f. 26.10.2017 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:-

Description	PAY + GP FIXED BY THE DEPARTMENT (In Rupees)	PAY + GP TO BE FIXED as per rule (In Rupees)
Pay as on 25.10.2017	34000/-	Level-3 Cell 16
Pay fixed as on 26.10.2017 on promotion in 7 th CPC	35300	34300
	Level-4 cell 12	Level-4 cell 11
Date of next increment is 01.07.2018	36400	35300
Pay as on 01.07.2019	37500	36400
Date of next increment is 1.07.2020		

Necessary steps should be taken to recover the amount Rs 47056/- from the above mentioned employees after due verification of facts and figures. Similar other cases may be also reviewed by HOO.

Ref : Audit Memo No. 07 dtd.: 22/07/2020

PARA-02 : Shortcoming in Income Tax.

Donation for charitable purposes fall under two categories (a) those which can be taken into account by the Disbursing Officer and (b) those for which assesses can get refund only through their Annual Income Tax Return from the ITO concerned.

During the test check of Form No.16 and supporting documents of Income Tax for the financial year 2017-18 maintained in the Superintending Engineer, North West Maintenance Circle, PWD, Rohtak Road Crossing, Punjabi Bagh, New Delhi, it was noticed that relief of 50% amount of donation for charitable purposes u/s 80G was given to sh. Sanjeev Kumar, JE in respect of M/s Rasthriya Pragya Drishtti Sansthan which falls under (b) category mentioned above i.e. for which the employees concerned have to claim refund from the ITO. Further he has given the deduction of Rs.

Sanjeev Kumar

28869/ under Section 80D however the maximum sealing for the FY2017-18 is Rs. 25000/- under 80 D.
 Details given as under:

S. No.	Description	Calculation as per sheet/Form 16 (in Rs)	Calculation as per Audit (in Rs.)	Remarks
1	Total Income	1198966	1198966	
2	Deductions permissible	TA-19200, HRA Rebate-14965, 80C-150000, 80D-20744+8125, 80G-6600	TA-19200, HRA Rebate-14965, 80C-150000, 80D-25000,	
3	Taxable Income	979332	989801-	
4	Income tax	108366	110460	
7	Cess	3251/-	3314	
8	Total Tax	111617/-	113774/-	
9	Total tax deducted as Per Form 16	111617/-		
10	Income Tax Recoverable	2157/-		

*settled in no of mps
 dt 13/6/23
 1.7
 Chall no 6146
 BTR no 1 KOCH/FE200
 dt 13/6/23
 by Sh. Sanyar X
 19/6/23*

Necessary steps should be taken to recover from the above mentioned employees after due verification of records under intimation to audit. Other similar cases, if any, may also be taken into account for similar action

Ref : Audit Memo No. 08 Dated: 22/07/2020

PARA 03: overpayment on a/c of LTC = 110

As per Om no. 31011/8/2017-Estt.A.IV dtd 19.9.2017 regarding LTC , in case of journey between the places not connected by any public/government means of transport, the Govt. servant shall be allowed reimbursement as per his entitlement for journey on transfer for a maximum limit of 100 Kms. covered by the private/personal transport based on a self-certification from the Govt. Servant. Beyond this, the expenditure shall be borne by the Government Servant.

During the test check of audit, it has been observed that Sh. R.S.Sagar, J.E.(Civil) has been reimbursed the taxi fare from Bagdogra to Nathulapas and Back of Rs. 11500/- for 302 Km. instead of maximum limit of 100 Kms. at the rate of Rs. 24/Km.

Necessary steps should be taken to recover the amount of Rs.9100/- from the above mentioned employee after due verification of facts and figures. Similar other cases may be also reviewed by HOO.

Para No. 04 : Non-production of records.

Following records has not been produced for scrutiny of Audit:

1. Cash Book
2. GAR-6 Stock Register
3. Contingency register

*settled &
 Taken as fresh
 as per 3rd
 current rate
 19/6/23*

input paper

7-1

Tot

14

31c

PART-III

Ref : Audit Memo No. 02 dtd.16.07.2020

TAN-01: Improper maintenance of Pay Bill Registers.

During the test check of the PBRs maintained by the Office of Supdt. Engg.PWD CIRCLE Punjabi Bagh, New Delhi for the Audit period 2017-20 following irregularities have been noticed:-

1. The mandatory page counting certificate is not recorded in the PBR's on the first page which is also required to be countersigned by the DDO concerned.
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 pay (Basic + Grade Pay), details of loan /advances/ refunds, instalment 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 and if recorded, not signed by the Competent Authority. Copy of LPC is also required to be appended with the respective page in the PBR.
4. Total 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 was not found.
5. GAR-18, Abstract of Pay bill is not prepared.

Reasons for above discrepancies may be elucidated to Audit.

Ref : Audit Memo No. 03 Dated: 16.07.2020

TAN 02: Improper maintenance of Service Books.

During the test check of Service Books, the following shortcomings have been observed:

(1) Service Book to be shown to the official every year

SR-202 stipulates that Service Book is required to be shown to the official every year and his signature obtained in token of his perusal. The Government servant will ensure that his services have duly been verified and certified as such, before affixing his signature. However, it has been observed that the Service Book was shown to none of the official as there was no signature of the official obtained in the Service Book.

(2) Re-attestation of Bio-data

The particulars of each Govt. servant at the first page of Service Book should be re-attested after every five years and fresh photograph should be appended and attested after every ten years. But this has not been followed in most of the cases.

(3) Home Town

As per SR 199, GIO (9), the declaration of home town submitted by the official under LTC Scheme is to be kept in Service Book. And this entry should be attested by Head of office. But this has not been followed in most of the cases.

(4) Verification and communication of qualifying service

Further, 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

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(13) 2/c

the official concerned. The said certificate has not been found pasted in the Service Book of following teachers/officials after verification of service from the concerned PAO.

(5) **Entry of Aadhaar Number**

Entry of Aadhaar Number has not been made in the service book of staff as per instructions circulated by the Pr. Secretary(Finance), Finance Deptt., GNCT of Delhi vide No. F.3(03)/2015/T-1/Pr.AO/2017-26 dated 10/09/2015. It has further been advised that detail of Aadhaar Number of employee in pension papers of the retirees should invariably made so as to enable the PAO to mention the details of Aadhaar Number in Pension Payment Orders.

Ref :Audit Memo No. 04 Dated: 16.07.2020

TAN 03 :Non utilization of funds under Office Expenses for the year 2018-19

On the test check, it has been observed that Rs. 30 lakh were allotted under sub head- Office Expenses for the year 2018-19 but from the beginning of the financial year no expenditure was incurred till the end of the financial year i.e March,2019 under this sub head. The reason for non utilization of funds may be elucidate to the audit.

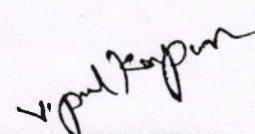
Ref :Audit Memo No. 05 Dated: 22/07/2020

TAN 04 : IRREGULARITIES WHILE ALLOWING INCOME TAX REBATE

DURING THE TEST CHECK OF FORM 16 OF OFFICERS/OFFICIALS WORKING IN O/O THE Superintending Engineer, North West Maintenance Circle, PWD, Rohtak Road Crossing,Punjabi Bagh, New Delhi FOR THE PERIOD 2017 TO 2019, FOLLOWING DISCREPANCIES HAVE BEEN NOTICED WHICH ARE AS UNDER:-

- (i) THERE ARE NUMBER OF CASES WHERE HRA EXEMPTIONS ALLOWED ON RENT RECEIPT WITHOUT REVENUE STAMP AND RENT AGREEMENT WITH THE HOUSE OWNER, OR WITHOUT ORIGINAL RENT RECEIPT, WHICH IS IRREGULAR.
- (ii) IT IS MANDATORY FOR THE EMPLOYEE TO REPORT THE PAN CARD OF THE 'LANDLORD' TO THE EMPLOYER IF THE RENT PAID IS MORE THAN RS 1,00,000 ANNUALLY. BUT REBATE ALLOWED WITHOUT OBTAINING PAN CARD OF LANDLORD, WHICH IS IRREGULAR.
- (iii) IT WAS OBSERVED THAT IN SOME OF CASE THE RENT AGREEMENT WAS MADE IN THE MONTH OF SEPT/OCT. ETC. HOWEVER THE SAME WAS APPLICABLE FROM THE MONTH OF APRIL OF THE FINANCIAL YEAR. THIS SEEMS THAT THE AGREEMENT WAS MADE ONLY WITH THE PURPOSE OF TAX EVASION.
- (iv) AN UNDERTAKING FROM THE OFFICER/OFFICIAL THAT THE DETAILS OF REBATE CLAIMED FOR THE FINANCIAL YEAR WOULD NOT BE CLAIMED BY ANY OF HIS/HER FAMILY MEMBERS, WAS NOT FOUND.
- (v) IN SOME OF THE CASE OFF HBA REBATE, DOCUMENTS OF OWNERSHIP/POSSESSION ARE NOT AVAILABLE.

NECESSARY STEPS MAY BE TAKEN TO REMOVE THE ABOVE DISCREPANCIES IMMEDIATELY UNDER INTIMATION TO AUDIT.


(VIPUL KAPOOR)
Inspecting Audit Officer
Audit Party No. III

Sh. Ram Pal, UDC

MONTH	DRAWN					DUE					DIFFERENCE				
	BP	da rate	DA	HRA	TOTAL	BP	DA	HRA	TOTAL	BP	DA	HRA	TOTAL		
26.10.17	6832	5%	342	1640	8813	6638	332	1593	8563	194	10	47	-250		
Nov-17	35300	5%	1765	8472	45537	34300	1715	8232	44247	1000	50	240	-1290		
Dec-17	35300	5%	1765	8472	45537	34300	1715	8232	44247	1000	50	240	-1310		
Jan-18	35300	7%	2471	8472	46243	34300	2401	8232	44933	1000	70	240	-1310		
Feb-18	35300	7%	2471	8472	46243	34300	2401	8232	44933	1000	70	240	-1310		
Mar-18	35300	7%	2471	8472	46243	34300	2401	8232	44933	1000	70	240	-1310		
Apr-18	35300	7%	2471	8472	46243	34300	2401	8232	44933	1000	70	240	-1310		
May-18	35300	7%	2471	8472	46243	34300	2401	8232	44933	1000	70	240	-1310		
Jun-18	35300	7%	2471	8472	46243	34300	2401	8232	44933	1000	70	240	-1310		
Jul-18	36400	9%	3276	8736	48412	35300	3177	8472	46949	1100	99	264	-1463		
Aug-18	36400	9%	3276	8736	48412	35300	3177	8472	46949	1100	99	264	-1463		
Sep-18	36400	9%	3276	8736	48412	35300	3177	8472	46949	1100	99	264	-1463		
Oct-18	36400	9%	3276	8736	48412	35300	3177	8472	46949	1100	99	264	-1463		
Nov-18	36400	9%	3276	8736	48412	35300	3177	8472	46949	1100	99	264	-1463		
Dec-18	36400	9%	3276	8736	48412	35300	3177	8472	46949	1100	99	264	-1496		
Jan-19	36400	12%	4368	8736	49504	35300	4236	8472	48008	1100	132	264	-1496		
Feb-19	36400	12%	4368	8736	49504	35300	4236	8472	48008	1100	132	264	-1496		
Mar-19	36400	12%	4368	8736	49504	35300	4236	8472	48008	1100	132	264	-1496		
Apr-19	36400	12%	4368	8736	49504	35300	4236	8472	48008	1100	132	264	-1496		
May-19	36400	12%	4368	8736	49504	35300	4236	8472	48008	1100	132	264	-1551		
Jun-19	36400	12%	4368	8736	49504	36400	6188	8736	51324	1100	187	264	-1551		
Jul-19	37500	17%	6375	9000	52875	36400	6188	8736	51324	1100	187	264	-1551		
Aug-19	37500	17%	6375	9000	52875	36400	6188	8736	51324	1100	187	264	-1551		
Sep-19	37500	17%	6375	9000	52875	36400	6188	8736	51324	1100	187	264	-1551		
Oct-19	37500	17%	6375	9000	52875	36400	6188	8736	51324	1100	187	264	-1551		
Nov-19	37500	17%	6375	9000	52875	36400	6188	8736	51324	1100	187	264	-1551		
Dec-19	37500	17%	6375	9000	52875	36400	6188	8736	51324	1100	187	264	-1551		
Jan-20	37500	17%	6375	9000	52875	36400	6188	8736	51324	1100	187	264	-1551		
Feb-20	37500	17%	6375	9000	52875	36400	6188	8736	51324	1100	187	264	-1551		
Mar-20	37500	17%	6375	9000	52875	36400	6188	8736	51324	1100	187	264	-1551		
Apr-20	37500	17%	6375	9000	52875	36400	6188	8736	51324	1100	187	264	-1551		
May-20	37500	17%	6375	9000	52875	36400	6188	8736	51324	1100	187	264	-1551		
Jun-20	37500	17%	6375	9000	52875	36400	6188	8736	51324	1100	187	264	-1551		

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Sh. Ram Rai, UUL

MONTH	DRAWN					DUE					DIFFERENCE				
	BP	da rate	DA	HRA	TOTAL	BP	DA	HRA	TOTAL	BP	DA	HRA	TOTAL		
26.10.17	6832	5%	342	1640	8813	6638	332	1593	8563	194	10	47	-250		
Nov-17	35300	5%	1765	8472	45537	34300	1715	8232	44247	1000	50	240	-1290		
Dec-17	35300	5%	1765	8472	45537	34300	1715	8232	44247	1000	50	240	-1290		
Jan-18	35300	7%	2471	8472	46243	34300	2401	8232	44933	1000	70	240	-1310		
Feb-18	35300	7%	2471	8472	46243	34300	2401	8232	44933	1000	70	240	-1310		
Mar-18	35300	7%	2471	8472	46243	34300	2401	8232	44933	1000	70	240	-1310		
Apr-18	35300	7%	2471	8472	46243	34300	2401	8232	44933	1000	70	240	-1310		
May-18	35300	7%	2471	8472	46243	34300	2401	8232	44933	1000	70	240	-1310		
Jun-18	35300	7%	2471	8472	46243	34300	2401	8232	44933	1000	70	240	-1310		
Jul-18	36400	9%	3276	8736	48412	35300	3177	8472	46949	1100	99	264	-1463		
Aug-18	36400	9%	3276	8736	48412	35300	3177	8472	46949	1100	99	264	-1463		
Sep-18	36400	9%	3276	8736	48412	35300	3177	8472	46949	1100	99	264	-1463		
Oct-18	36400	9%	3276	8736	48412	35300	3177	8472	46949	1100	99	264	-1463		
Nov-18	36400	9%	3276	8736	48412	35300	3177	8472	46949	1100	99	264	-1463		
Dec-18	36400	9%	3276	8736	48412	35300	3177	8472	46949	1100	99	264	-1463		
Jan-19	36400	12%	4368	8736	49504	35300	4236	8472	48008	1100	132	264	-1496		
Feb-19	36400	12%	4368	8736	49504	35300	4236	8472	48008	1100	132	264	-1496		
Mar-19	36400	12%	4368	8736	49504	35300	4236	8472	48008	1100	132	264	-1496		
Apr-19	36400	12%	4368	8736	49504	35300	4236	8472	48008	1100	132	264	-1496		
May-19	36400	12%	4368	8736	49504	35300	4236	8472	48008	1100	132	264	-1496		
Jun-19	36400	12%	4368	8736	49504	35300	4236	8472	48008	1100	132	264	-1496		
Jul-19	37500	17%	6375	9000	52875	36400	6188	8736	51324	1100	187	264	-1551		
Aug-19	37500	17%	6375	9000	52875	36400	6188	8736	51324	1100	187	264	-1551		
Sep-19	37500	17%	6375	9000	52875	36400	6188	8736	51324	1100	187	264	-1551		
Oct-19	37500	17%	6375	9000	52875	36400	6188	8736	51324	1100	187	264	-1551		
Nov-19	37500	17%	6375	9000	52875	36400	6188	8736	51324	1100	187	264	-1551		
Dec-19	37500	17%	6375	9000	52875	36400	6188	8736	51324	1100	187	264	-1551		
Jan-20	37500	17%	6375	9000	52875	36400	6188	8736	51324	1100	187	264	-1551		
Feb-20	37500	17%	6375	9000	52875	36400	6188	8736	51324	1100	187	264	-1551		
Mar-20	37500	17%	6375	9000	52875	36400	6188	8736	51324	1100	187	264	-1551		
Apr-20	37500	17%	6375	9000	52875	36400	6188	8736	51324	1100	187	264	-1551		
May-20	37500	17%	6375	9000	52875	36400	6188	8736	51324	1100	187	264	-1551		
Jun-20	37500	17%	6375	9000	52875	36400	6188	8736	51324	1100	187	264	-1551		

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PART - II

CURRENT AUDIT REPORT CD-IX I&FC

2019-23

Para no. 01

(Observation Memo no.05)

350

Dated:12.06.2023

Sub: Short recovery of License Fee & Water Charges of Rs. 3579/-

PWD had revised license fee and water charges vide order no. F4(1) Misc/PWD/Allot/2004/8496-8500 dated 27.7.2012 and no. F4(1)/Misl/PWD&H/A-II/2004/PF/10039-51 dated 16.7.2018 and F1(12)/Misl/PWD-H/A-II/2004/Part file/8494-8588 dted 8.10.2020 regarding revision of rates of license fee of the govt. of NCT of Delhi Residential (General Pool) Accommodation wherein rates of License fee of govt. accommodations have been revised w.e.f. 01.07.2020, but during the scrutiny of audit of PBR, it has been observed that government accommodation have been allotted to the following officials and the department is not deducting / recovering the License fee & Water charges from their salary as per the above order, details of some of the cases is as under :

License Fee

Sr. No.	Name of employees & Designation	Addresses	Type of Accommodation	License fee to be recovered by the Deptt.	License fee recovered	Short deduction pm	Period	Total months	Difference / recovery to be made
1	Ganesh Yashwant Tidke	DDA flat timarpur delhi	2	370	310	60	7/21 To 5/23	23	1380
2	Anurag rajput JE C	DDA flat timarpur delhi	2	370	310	60	3/22 to 5/23	15	900
3	Shyam Bihairi Meena AE	R K Puram, GOI	3	299	0	299	15.9.22 to 30.9.22	16 days	299
Total recovery to be made									2579

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Water Charges

Sr. No.	Name of employees & Designation	Type of Accommodation	Water charges recovered by the Deptt.	Water charges to be recovered	Short deduction p m	Period	Total months	Difference / recovery to be made
1.	Shankar Lal Gupta AE	3	236	196	40	3/22 to 5/23	15	600
2.	Manoj Kumar Meena, JE	3	236	196	40	8/22 to 5/23	10	400
Total recovery to be made								1000

The above recovery has been made on basis of record (PBR, pay bills and LPC) as made available and same may be updated in r/o above orders of updation /date of allotment after verification from record, facts and figure.

Recovery of Rs 3579/- may be made after due verification of facts and figures and similar types of other cases may also be got reviewed at HOO level.

Para no. 2

(Observation Memo no.04 Dated:09.6.2023)

1-2

Subject :- Recovery of DGEHS Subscription of Rs.1600/-.

The rate of subscription towards DGEHS has been revised w.e.f. 01.02.2017 vide Dte. of Health Services OM No. F.25 (III)/140/DHS/09/204078-204243 dated 02.05.2017. The revised rates are shown below:

Corresponding Basic Pay to the beneficiary	Subscription under DGEHS
Level 1 to 5	250
Level 6	450
Level 7 to 11	650
Level 12 and above	1000

While scrutiny of PBR and record as provided by office of SE, North-West Maintenance Circle (Old M31) Punjabi Bagh, Delhi for the period 2020-23, it was noticed that DGEHS Subscription has not been recovered from the staff as per the revised rates in accordance with the circular issued as above. As such amount indicated against their names may be recovered after due verification under intimation to audit :-

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S. No	Name & Designation	Periods in months	To be deducted per month (in Rs.)	Deducted per month as per PBR (in Rs.)	Short deduction per month	No. of months	Amount to be recovered (in Rs.)
1	Anand Jaiswal, AE (c)	7/22 to 10/22	650	450	200	4	800
2	Yashwant Sharma AE (c)	7/22 to 10/22	650	450	200	4	800
	Total						1600

Reasons of the above short recovery may be elucidated to Audit. Further recovery of Rs. 1600/- may be made after due verification of facts and figures and updated from their date of entry in present level and similar types of other cases may also be got reviewed at HOO level.

Para no.3

Subject :- Non Production of Record

The following record has not been provided to the audit.


2017-20

1. Cash Book
2. GAR-6 stock register
3. Contingency register

2020-23

1. Cash Book
2. GAR-6 stock register
3. Contingency register
4. Register of valuable, cheque register
5. Reply to record memo no. 09
6. Record of Quality assurance team and reports
7. Expenditure control register
8. Liability Register, Loan Register
9. Stock registers

The same may be shown to next audit.


(CHANDER MOHAN)
Inspecting Audit Officer
Audit Party No. 17

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TAN NO. 1

(Observation Memo No.06 Dated:13.6.2023)

Subject:- Improper maintenance of Service Books.

During the test check of Service Books, the following shortcomings have been observed :

(1) **Re-attestation of Bio-data**

The particulars of each Govt. servant at the first page of Service Book should be re-attested after every five years and fresh photograph should be appended and attested after every ten years. But it has not been followed in most of the cases. Some of instances are as under :-

S NO.	Name & Designation
1	Sh Azad Singh Dahiya, JE
2	Jagbir Singh, D/M
3	Kuldeep singh, D/M
4	Sh.Hari Kishan Kaul, LDC
5	Sh. Narender Kumar, Steno Gr II
6	Sh M K Dwivedi, AE
7	Janak Dev Mehto, Chowkidar

- 2 No photograph of Sh. Jagbir Singh, D/M has been found passed on the first page of the service book.
3. Leave account in the Service Book of Shri M K Dwivedi, AE is not maintained from 1.7.2021 onwards and in the Service Book of Shri Jagbir singh, d/m from 1.1.2022 onward

(4) **Service Book to be shown to the official every year**

SR-202 stipulates that Service Book is required to be shown to the official every year and his signature obtained in token of his perusal. The Government servant will ensure that his services have duly been verified and certified as such, before affixing his signature. However, it has been observed that the Service Book was shown to none of the official as there was no signature of the official obtained in the Service Book.

(5) **Home Town**

As per SR 199, GIO (9), the declaration of home town submitted by the official under LTC Scheme is to be kept in Service Book. And this entry should be attested by Head of office. But it has not been followed in most of the cases.

(4) **CCL Account**

Separate CCL Account is required to be maintained in the Service Book of the eligible employee to check the remaining balance of the leave at credit. However, on scrutiny of the Service Books of the eligible employees, it has been observed that in most of the cases it has not been followed.

(6) **Verification and communication of qualifying service after 18 years of service**

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or 5 years before retirement :

Further, 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 has not been found pasted in the Service Book of following teachers/officials after verification of service from the concerned PAO. Some cases are illustrated as under:-

Details of some of Staff whose retirement is within 5 years

S. NO.	NAME OF THE OFFICER / OFFICIAL	DATE OF RETIREMENT
1	Sh. Narender Kumar, Steno Gr II	30.11.2027
2	Sh. Rajkumar MTS	31.5.2025
3	Sh Azad Singh Dahiya, JE	31.10.2026
4	Sh.Hari Kishan Kaul, LDC	31.10.2027
5	Sh Kuldeep Singh, Draftsman Gr III	30.4.2027
6	Janak Dev Mehto, Chowkidar	28.2.2026
7	Sh M K Dwivedi, AE	31.10.2026

Necessary steps should be taken for proper maintenance of Service Books, under intimation to audit.

TAN NO. 2

(Observation Memo No.03 Dated :09.06.2023)

Subject : Non utilization of funds under OE & Non surrender of Savings.

During the test check of reconciliation statements of office of North-West Maintenance Circle (Old M31), Punjabi Bagh, Delhi for the audit period 2020-21 to 2022-23, it is noticed that Savings of Funds / Excess expenditure were not being surrendered / regularized as per provisions contained in General Financial Rule, 2017.

As per Rule 62(2) of GFR 2017, savings as well as provisions that cannot be profitably utilized shall be surrendered to Government immediately they are foreseen without waiting till the end of the financial year. No savings shall be held in reserve for possible future excesses/ expenditure.

Under the following head of account of Office Expenditure and Overtime, there is no expenditure as per detail given below .:

Financial Year 2020-21

H.O.A/Major Head/Minor Head/Sub Head	B.E. 2019-2020	Progressive total	saving	% of saving
2021-21 March 2021				

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(4)

Office Expenses B-1(1)(1)(5)	2800000	0	2800000	100
Over Head	275000	0	275000	100

Financial Year 2021-22

H.O.A/Major Head/Minor Head/Sub Head	B.E. 2019-2020	Progressive total	saving	% of saving
2021-22 March 2022				
Office Expenses B-1(1)(1)(5)	2000000	0	2000000	100

Financial Year :2022-23

H.O.A/Major Head/Minor Head/Sub Head	B.E. 2019-2020	Progressive total	saving	% of saving
2022-23 March 2023				
Office Expenses B-1(1)(1)(5)	2200000	0	2200000	100

As per Rule 62(1) of GFR 2017, Department shall surrender all the anticipated savings noticed in the Grants or appropriation and the unutilized funds before the close of financial year. However, in the above mentioned cases, the same was not done.

The department may take necessary action under relevant rules for surrender of all anticipated savings under intimation to audit.

Necessary steps may be taken to remove the above discrepancies under intimation to audit.

TAN NO.3

(Observation Memo no. 01 Dated: 08/06/2023)

Subject:- Improper maintenance of Pay Bill Registers.

During the test check of the PBRs maintained by the office of Superintending Engineer, North-West Maintenance Circle (Old M31) Delhi for the Audit period 2020-23 following irregularities have been noticed:

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1. The mandatory page counting certificate is not recorded in the PBR's on the first page which is also required to be countersigned by the DDO concerned.
 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 Date of joining, Marital Status, Govt Residence occupied, type of residence, date occupied, date vacated, details of loan /advances/ refunds, installment 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 and if recorded, not signed by the Competent Authority. Copy of LPC is also required to be appended with the respective page in the PBR.
 4. Monthly entries of Pay and allowances entered in the PBRs have not been signed by DDO.
 5. Total 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.
 6. Several cutting/over-writing made in the PBR which is required to be attested by the DDO concerned.
 7. Index is also not maintained alphabetically / properly, in the absence of which it is very difficult to locate details of individual.

Necessary steps may be taken to remove the above discrepancies under intimation to audit.

TAN NO. 4

(Observation Memo No. 02 Dated : 08.06.2023)

(Observation Memo No. 07 Dated: 15.6.2023)

Subject: Income Tax (Deduction of Income Tax on monthly average basis) & Non compliance of provisions of Income Tax Act.

On scrutiny of calculation sheet of income tax, Form 16 along-with PBR as provided by the office of S.E., Circle Office NS(M), Punjabi Bagh, following shortcomings have been observed:

- 1 As per Para 3.1 contained in Chapter 3 (Income under the head salary) of TDS on salaries, every employer should deduct Income tax at source in monthly installments on the salaries disbursed by him / her and the final adjustment being made from the last salary payable before the end of the month of December, January, February and March of that particular financial year.

It is observed from the PBRs of 2022-23 as maintained by the department that the major portion of the income tax of the officers and employees was deducted in the last quarter / last month of the financial year. Some instances are as under:

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S.No	Name	Desig	Total tax deducted as per PBR for the Financial Year (In Rs.)	Tax deducted from 03/21 to 11/21 (In Rs.)	Tax deducted from 12/21 to 02/22 (In Rs.)	
1	Rahul Saxena	JE(C)	53852	0	53852	2022-23 p 65
2	Ganesh Yashwant Tidke	AE {C}	44966	0	44996	2022-23 p 29
3	Vivek kumar	JE (c)	27526	0	27526	2022-23 p 76
4	Ramji Prasad	EE (c)	498988	254800	244188	2022-23 p 7
5	Vijay Kumar	AE (c)	135954	56160	79794	2022-23 p 41

2 **Non obtaining of PAN of the landlord:** Under section 10(13A) of the Income Tax Act, if the annual rent paid by the employee exceeds Rs. 1,00,000/- per annum, it is mandatory for the employee to report PAN of the landlord to the employer. In case the landlord does not have a PAN, a declaration to this effect from the landlord along with the name and address of the landlord should be filed by the employee.

However during scrutiny of Income tax records, it has been noticed that in most of the cases copy of PAN has not been obtained by the office.

3 **Non calling of essential particulars/information before allowing the deductions:** As per Income Tax Rules, the Drawing and Disbursing Officers should satisfy himself about the actual deposits/subscriptions/payments made by the employees, by calling for such particulars/information as they deem necessary before allowing the aforesaid deductions. In case the DDO is not satisfied about the genuineness of the employee's claim regarding any deposit/subscription/payment made by the employee, he should not allow the same, and the employee would be free to claim the deduction/rebate on such amount by filing his return of income and furnishing the necessary proof etc., therewith, to the satisfaction of the Assessing Officer.

On scrutiny, it has been observed that in some of the cases, deduction under section 10(13A) towards rent paid was allowed without copy of landlord ownership, incomplete rent receipts etc.

HOO/DDO is advised to obtain original rent receipts for the entire period under consideration, at the same time, to satisfy about genuineness of the rent paid, may obtain rent agreement, documentary evidence of the land lord such as electricity bill, water bill, local telephone bill etc, and calculate the amount of deduction correctly.

Further, while allowing deduction under section 24(b) and 80C on home loan, relevant details have not been obtained from the officials. For example, address of the property for which loan was taken, as in interest certificate address of the property was not given, purpose of loan was not obtained i.e. whether loan was taken for purchase of land or for repairs or for re-construction or purchase of ready built flat. In additional,

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whether property was self-occupied or rent out or under construction. HOO/DDO is advised to obtain complete information from the official before allowing deduction for interest and repayment of principal of home loan.

Necessary steps may be taken to remove the above discrepancies under intimation to audit.

(CHANDER MOHAN)
Inspecting Audit Officer
Audit Party No. 17