

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

Sub: -Audit report of the Office of EE(P), o/o Superintending Engineer, West Maintenance Circle, PWD, GNCTD, Hemanti Nanadan Bahuguna Marg, Karampura, New Delhi-110015 (M-13) for the period 2020-2023

INTRODUCTION

The Internal Audit Report on the accounts of Office of EE(P), o/o Superintending Engineer, West Maintenance Circle, PWD, GNCTD, Hemanti Nanadan Bahuguna Marg, Karampura, New Delhi-110015 (M-13) for the audit period 2020-2023 was conducted by field Audit Party No.17, comprising of Sh. Chander Mohan, IAO and Smt. Hemlata, AAO. The audit was conducted during 10 working days w.e.f. 25.10.2023 to 08.11.2023.

AIMS AND OBJECTIVES

The circle office SE, West Maintenance Circle, M-13 PWD, Hemwati Nandan Bahuguna Marg, Karampura, Delhi is an administrative office under the charge of a Superintending Engineer. Its main function is to coordinate and supervise the activities of Divisions under its control. There are four divisions under its control.

H.O.O./D.D.Os / CASHIERS

The following officials have served as HOD/HOO/DDO/Cashier during 2020-23:-

S.No.	POST	Name & Design. of the officer	Period
1.	HOD	1.Sh. Mathura Prasad, C.E.(N) 2.Sh. S. S. Garg,C.E.(N)	01.04.2020 to 08.06.2021 08.06.2021 to 19.05.2023
2.	HOO	1.Sh. Neeraj Kumar Meena, S.E.	14.01.2019 to 21.04.2023
3.	DDO	1.Sh. Vinod Khanna, A.E.(P)	01.04.2020 to till date

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Budget Allocation and Expenditure for the period 2020-23:

(Amount in Thousand Rs.)

Financial year	Budget Allocation	Expenditure
2020-2021	110400000	102356527
2021-2022	127600000	114215004
2022-2023	112500000	106569863

Vacancy Statement:

S. No.	Name of Post	No. of Posts Sanctioned	Filled	Vacant
1.	Group A	06	05	01
2.	Group B	89	51	38
3.	Group C	76	36	40
	Total	171	92	79

Statutory Audit

Statutory audit of the Office of EE(P), o/o Superintending Engineer, West Maintenance Circle, PWD, GNCTD, Hemanti Nanadan Bahuguna Marg, Karampura, New Delhi-110015 (M-13) has not been conducted by AG (Audit) Delhi during the audit period.

Maintenance of Records

The maintenance of records of the Office of EE(P), o/o Superintending Engineer, West Maintenance Circle, PWD, GNCTD, Hemanti Nanadan Bahuguna Marg, Karampura, New Delhi-110015(M-13) for the audit period 2020-2023 was found satisfactory subject of observations made in Current audit report and in test audit note.

Old Audit Report

There were 12 old Audit para's outstanding of the Office of EE(P), o/o Superintending Engineer, West Maintenance Circle, PWD, GNCTD, Hemanti Nanadan Bahuguna Marg, Karampura, New Delhi-110015 (M-13), the office showed compliance of nil old audit para The remaining 12 old outstanding paras have been incorporated with current audit report as part-I (old audit report).

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S. No.	Year	Total Para's	Para Settled	Para no. of Settled Para's	Outstanding Para's
1.	2007-2009	01	0	-	01
2.	2009-2012	04	0	-	04
3.	2013-2016	03	0	-	03
4.	2016-2020	04	0	-	04
	Total	12	0		12

Details of Old Recovery

S. No.	Year	Total old Recovery	Amount		Balance Recovery against Paras (Amount in Rs.)
			Para No.	Recovered/ Adjusted	
1.	2007-2009	4507	2	0	4507
2.	2009-2012	7941	2	0	7941
3.	2013-2016	7900	1,2	0	7900
4.	2016-2020	49008	1,2,3	0	49008
	Total	69356			69356

Current Audit Report (2020 -2023)

During the course of current audit, 27 audit memos including 12 Record Memos and 15 observation memos highlighting various irregularities/ recovery to the tune of Rs.1,20,2389/- were issued. Out of which nil audit memos settled on the spot. Total 15 audit observation memos have been converted to 09 Paras and 05 TANs (memo no. 6&13 merged into one para no.4) which are incorporated in current audit report.

Details of Current Recovery

Memo No.	Para No.	Total Recoveries (In Rs.)	Amount Recovered/Adjusted	Balance (In Rs.)
04	07	37070	0	37070
06	04	16893	0	16893
09	02	7900	0	7900
10	01	50659	0	50659
12	03	354	0	354
13	04	7363	0	7363
	TOTAL	120239	0	120239

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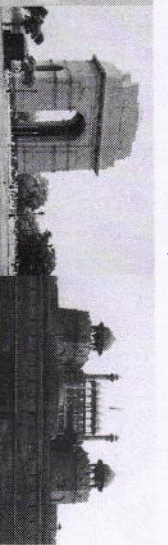
M-13 Circle, Karam Pura
AUDIT 2020-23

The internal audit report has been prepared on the basis of information furnished and made available by the office of EE(P), o/o Superintending Engineer, West Maintenance Circle, PWD, GNCTD, Hemanti Nanadan Bahuguna Marg, Karampura, New Delhi-110015 (M-13). The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation/ non-information on the part of auditee.

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

Directorate of Audit
C-Wing, Level-4, Delhi Sachivalaya,
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Govt. of NCT of DELHI

List of Para (Order by Audited Year & Para)

[View Detailed Audit Re](#)

Sub department:(M-13) S.E., Civil Bld Maintenance Circle (West) M-13, Bahuguna Marg, Karampura, Delhi-15 (1968/12)							
Department :Public Works (PWD)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	2007	2009	2		Income Tax	0	4507
2	2009	2012	1		Incorrect Fixation of Pay	0	0
3	2009	2012	2		Irregularities in computation of Income Tax	0	7941
4	2009	2012	3		Non-recovery/Short Recovery of Installments of GPF Advance	0	0
5	2009	2012	4		Prize money not included in Gross Income for the year 2009-10	0	0
6	2013	2016	1		Recovery of Income Tax	0	892
7	2013	2016	2		Irregular payment of Transport Allowance Rs. 7008/-	0	7008
8	2013	2016	3		Irregular deduction of License Fee/Water Charges for General Pool Residential Accommodation	0	0
9	2016	2020	1		Short recovery of subscription towards DGEHS	0	44050
10	2016	2020	2		Income Tax Recovery	0	2248
11	2016	2020	3		Short Recovery of License Fee and Water Charges	0	2710
12	2016	2020	4		Non production of Records	0	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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PART- I
OLD REPORT

Attached

PART I - NIL [OLD REPORT]

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OLD
CURRENT AUDIT REPORT(PART-II)

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Para No. 01(Ref. Memo No. 07 dated 17.08.09)

Sub :- In-admissible grant of ACP

As per the provisions mentioned in Annexure I of Central Govt. Service Page No. 159, two Financial upgradation under the ACP scheme shall be available only if no regular promotion during the period (12 & 24 years) have been availed by an employee. If an employee has already got one regular promotion, he shall be qualify for the second financial upgradation only on completion of 24 years of regular services under the ACP scheme. In case two prior promotion on regular basis have already been received by an employee, no benefit under the ACP scheme shall accrue to him.

as per 38/12/09
38/12/09
DAO

Sh. Virender Singh & Sh. Raj Kumar, presently LDCs were appointed as peons on 10.05.73 & 10.09.81, were promoted twice to the post of Dalris and LDCs on 18.08.83 & 08.09.87, were promoted again to the post of LDCs on 04.11.87 & 10.04.93. Since both of the officials have already got two promotions in their services, hence per the provision mentioned above both the officials were not entitled to get the benefit of ACP but both have been granted the ACP benefit on 09.08.99 & 16.04.05 respectively, accordingly their pays were fixed and both were drawing the increased pay. Reasons for granting them the ACP without observing the above provisions may be elucidated to audit, also their pay may again be reviewed and excess payment made to them may be recovered under intimation to audit.

Para No. 02(Ref. Memo No. 09 dated 19.08.09)

Sub :- Income Tax

Para No 1

P-1

During the test check of Income Tax records for the period 2007-08 of M-13, Executive Engineer, PWD, Civil Bldg. Maintenance Circle, MSO Building, J.P. Estate, New Delhi 110002. The following discrepancies were noticed:-

1. Less amount of Income Tax was deducted (Annexure-I).
2. Proof of savings u/s 80C and HRA rebate u/s 10 of income tax were not attached with the calculation sheet/ Form 16 (Annexure -II).
3. Entries in PBR for the financial year 2007-08 of Sh. J.P. Narayan, D/M were not completed, in the absence of which the audit is not the position to ascertain his correct tax liability.

The above cases may be reviewed again and recovery of income tax may be recovered now under intimation to audit.

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STATEMENT OF RECOVERY OF INCOME TAX FOR THE YEAR 2007-08 & 08-09

Annexure - I

S.No.	Year	Name & Designation S/M/SMT/MISS	Gross income (in Rs)	Tax able income	Tax due	Tax already recovered	Tax still to be recovered	Remarks
1.	2007-08	Harswardhan, Malhotra, Junior Engineer	290122	190122	2385	10335	2060	Less tax was deducted
2.	2008-09	A. N. Mishra, AE	572845	453235	47016	45377	1639	Wrong computation of Gross Income & Tuition fee was not added to the Gross Income
3.	2008-09	G.N. Mishra, AE	437218	268676	12224	11895	329	P/P not added to the Gross Income
4.	2008-09	Om Parkash, AE	387150	253026	10509	14030	479	P/P not included in the Gross Income
		Total					4507	

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Para No. 3 (Ref. Memo No 4,11 dated 13.08.09 & 20.08.09)
Sub :- Recovery of over payment of Transport Allowance

While scrutiny of the Service books of the officials maintained by the office of the Executive Engineer, Circle M-13, M&T Holding, T.O. Delhi it was noticed that the payment of Transport Allowance of Rs. 1856 for the month of Oct. 2008 was made to Sh. Beer Singh, I.D.C. whereas the official was on leave w.e.f. 15.09.08 to 12.11.08. Hence Rs. 1856 may now be recovered from the official after due verification under intimation to audit.

Account record

will not be 201 dt 18/9/11

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Para No. 04
Sub :- Non production of records.

1. GPF Broadsheet.
2. Spouse Information.
3. All Stock Registers.
4. List of No. of cases came to circle for EOT, Extra Items, Deviation under the competency of S&C etc.
5. All AMC record like AMC of computers, fax, photocopier etc.
6. Detail of court cases

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GEETA SHARMA
IAO
PARTY NOIX

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Annexure - II

Proof of saving/TIRA Rebate were not enclosed with income tax records of the following officials.

S.No.	Year	Name of the official	Amount	Document
1	2007-08	S.K.Srivastva,SE	10000	NSC
		Aman Singh,E.F.	10000	PPF
2	2008-09	A.K.Singh,JE	14601	LIC
			68000	PPF
3	2008-09	Sanjay Prabhakar,JE	36000	Rent Receipt
4	2008-09	Surya Bhan,AE	13320	NSC
5	2008-09	Vinod Kumar,JE	5200 pm	Rent Receipt
6	2008-09	Praveen Kumar,D/M	3000pm	Rent Receipt

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Para No 2 P.2

Current AUDIT REPORT

(Ref: Memo no: 15 Dt. 14.12.2012)

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PARA:1

Subject: Incorrect fixation of Pay

Scrutiny of records revealed that the pay of Sh. Ravinder Kumar, LDC was fixed incorrectly under VI pay Commission recommendations w.e.f. 01.01.2006 vide office order no 9(1)SE/M-33/EC-2/1856 as per details given below:

Particulars	Pay fixed by the Department (in Rupees)	Pay should be fixed as under (in Rupees)
Old scale of Pay	4000-100-6000	4000-100-6000
Pay as on 01.01.2006	4900/-	4900/-
New Pay Band w.e.f. 01.01.2006	5200-20200 9300-34800	5200-20200 9300-34800
Pay fixed in New Pay Band	9120+2400 (G.Pay)	9120+2400 (G.Pay)
Pay w.e.f. 27.02.2006, due to grant of ACP (Benefit of pay fixation to be given w.e.f. Next date of increment)	9120+4200 (G.Pay)	9120+4200 (G.Pay)
Pay fixed w.e.f. 1.07.2006 by allowing two increments	9940+4200 (G.Pay) (9120+4200x3%) (9520+4200x3%)	9830+4200 (G.Pay) { (9120+2400x3%) { (9470+2400x3%)

Reasons for above mentioned lapse may be clarified to the audit and necessary steps should be taken to recover the excess amount paid after due verification of records under intimation to Audit.

Para No 3 P.3

(Ref. Memo no. 16 Dt. 17.12.2012)

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PARA:2

Subject: Irregularities in computation of Income Tax

During the test check of calculation sheet of Income Tax pertaining to F.Y-2009-12, the following discrepancies were noticed:-

- A) Short Recovery of Income Tax due to inadmissible rebate on the details given in ANNEXURE-I. The department is advised to recover the short recovery of Income tax after due verification of records under intimation to Audit.
- B) Short Recovery of Income Tax due to Totalling mistake in the Calculation Sheet for the year 2011-12 as per details given in ANNEXURE-II. The department is advised to

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recover the short recovery of Income tax after due verification of records under intimation to Audit.

- C) Proof of Savings not attached with the calculation Sheet in order to ensure the savings as per details given in ANNEXURE-III. The department is advised to get the necessary documents obtained from the concerned officials/officers failing which Income tax may be recovered at the prevailing rates.
- D) Under section 24 of Income Tax Act Interest up to 1,50,000/- on HBA is deductible from Income subject to the fulfilment of the following conditions:
1. Capital is borrowed on or after, 1st April 1999, for acquiring or constructing a property.
 2. The acquisition/construction should be completed within 3 years from the end of financial year in which capital is borrowed.
 3. If Capital is borrowed before 1st April 1999, for purchase, construction, re-construction repairs or renewals of a house property.

OR

If Capital is borrowed on or after 1st April, 1999 for re-construction repairs or renewals of a house property.

OR

If Capital is borrowed on or after 1st April, 1999 but construction is not completed within 3 years given the end of the year in which capital was borrowed.

In the above mentioned situations only deductions up to Rs.30,000/- can be claimed.

4. Details of co-ownership to determine the share of Interest to be deducted from Total Income.
5. Certificate from the office of the Spouse regarding deduction of Interest on HBA from his/her Gross Income.

But no details pertaining to above mentioned conditions were available with the calculation sheet of employees claiming deduction of Interest from their Income. In the absence of any supporting document authenticity of the deductions could not be ascertained. List of a few employees, who have been given the benefit of full Interest, is given in ANNEXURE -IV.

The department is advised to collect the above information from the concerned officials/officers failing which necessary Income tax may be recovered after due verification of records under intimation to Audit. Other similar cases may also be verified accordingly.

ANNEXURE-I

SHORT RECOVERY DUE TO INADMISSIBLE REBATE

1. Smt.Kiran Bala Arora,Steno Grade-II—Deduction of inadmissible Tuition Fee amounting to Rs.33,800/-during the financial year 2010-11

Particulars	Calculation made by the Deptt.(in Rupees)	Calculation should be as under(in Rupees)
Gross Income	4,12,779	4,12,779
Savings	1,05,2359(ltd.to 1 lac)	71,435
Taxable Income	3,12,779	3,41,344
Rounded off to	3,12,780	3,41,340
Tax upto 1,90,000	NIL	NIL
Tax upto 5,00,000(10%)	12,278	15,134
Cess	368	454
Total Tax	12,646	15,588

Difference: Rs. 15,588-12,646=Rs.2,942
 Tax Recoverable=Rs.2,942/-

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2. Sh.N.Parsad D JE- DA not included in the HRA Rebate during the financial Year- 2010-11

Particulars	Calculation made by the Deptt.(in Rupees)	Calculation should be as under(in Rupees)
Gross Income	3,43,516	3,43,516
Exemption of HRA	53,380	45,289
Savings	45,854	45,854
Taxable Income	2,44,282	2,52,383
Rounded off to	2,44,280	2,52,383
Tax upto 1,60,000	NIL	NIL
Tax upto 5,00,000(10%)	8,428	9,238
Cess	253	277
Total Tax	8,681	9,515

Difference= Rs.9,515-8,681=Rs.834/
Tax Recoverable—Rs.834/-

3 Smt.Kamaljeet Kaur Narang ,LDC-- Deduction of inadmissible Tution Fees amounting to Rs.24,500/ During the financial year 2011-12

Particulars	Calculation made by the Deptt.(in Rupees)	Calculation should be as under(in Rupees)
Gross Income	3,82,588	3,82,588
Savings	1,10,099(hd. to 1 lac)	85,599
Taxable Income	2,82,588	2,96,989
Rounded off to	2,82,590	2,96,990
Tax upto 1,90,000	NIL	NIL
Tax upto 5,00,000(10%)	9,260	10,699
Cess	278	321
Total Tax	9,538	11,020

Difference=11020-9538=1482
Tax Recoverable=Rs.1,482/-

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ANNEXURE-II

**SHORT RECOVERY DUE TO TOTALING MISTAKE IN CALCULATION SHEET
DURING THE PERIOD 2011-12**

S.no	Name & Desig.	Gross Income(in Rupees)	Tax Paid (in Rupees)	Actual Gross Income(in Rupees)	Tax Payable(in Rupees)	Short recovery including cess(in Rupees)
1	Sh. Anil Kumar, D/M-III	4,27,934	8,142	4,29,534	8,308	166
2	Sh. Suresh Chand Sharma, AE	5,34,635	18,188	5,36,635	18,394	206
3	Sh. Atul Rastogi, AE	4,92,628	19,062	4,94,628	19,268	206
4	Smt Sangceta Kapoor, LDC	3,04,835	3,360	3,06,935	3,576	216
5	Smt. Durgesh Nandini Verma, LDC	3,34,742	4,609	3,37,342	4,877	268
6	Smt. Usha Suresh, LDC	3,27,775	3,891	3,29,875	4,107	216
7	Sri Lal Singh Bishr, D/M-III	4,84,242	7,533	4,85,242	7,636	103
8	Pramod Kumar Arora, LDC	3,83,952	10,707	3,85,952	10,913	206

9.	Deepak Ahuja, H/C	3,94,606	11,805	4,03,151	12,685	880
10.	Anita Sethi, UDC	4,10,114	5,953	4,12,214	6,169	216

ANNEXURE-III

Proof of Savings /HRA Rebate not enclosed with the Income Tax records of the following officials.

S.NO	YEAR	NAME & DESIGNATION	DOCUMENTS	AMOUNT(in Rupees)
1.	2009-10	Smt. Meena Joshi, OS	LIC policy	5,996 8,514
2.	2009-10	Vikram Singh Meena, JE	LIC	9,655 30,000 30,000
3.	2009-10	Anirender Kumar, JE	LIC	11,039
4.	2009-10	Rajendra Pd. Bhairva, JE	LIC	10,000
5.	2009-10	Chandra Prakash Srivastv---	ICICI PRY-PINNACLE Pension fund	50,000 10,000
6.	2010-11	N.K.Gupta, SE	Infrastructure Bond Pension Fund HR Rebate-----	20,000 1,00,000 1,95,252
7.	2010-11	Raj Kr.Gupta, AE	LIC	1,43,960
8.	2010-11	Sheikh Mumtaj Ali, AE	LIC/ICICI	21,812 30,000
9.	2010-11	N.Parsad, D JE	LIC	18,776
10.	2010-11	Guru Narayan, AE	LIC	14,563
11.	2010-11	Pawan Kumar Arora, H/C	Tuition Fees	24,000
12.	2011-12	Lal singh Bishi, D/M	Infrastructure Bond	20,000
13.	2011-12	Atul Rastogi, AE	PPF	70,000
14.	2011-12	Kawaljeet kaur, I.DC	LIC	25,239
15.	2011-12	Ajmer Singh Reetwal, AE	Rent receipt(original)	14,000/p.m
16.	2011-12	B.B.Singh Bikram, AE	Rent receipt(original)	7,750/p.m

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ANNEXURE- IV

Interest on HBA deducted from Gross Salary

S.NO	NAME	LOAN TAKEN IN THE NAME OF	YEAR	INTEREST (in Rupees)
1.	Pawan Kr. Arora, H/C	Pawan kr. Arora and Rama Arora	2009-10 2010-11	53,533 50,000
2.	Ashok Kr. Mishra, AE	Ashok kr. Mishra and Geeta Mishra	2010-11	12,741
3.	Atul Rastogi, AE	Atul Rastogi and Shweta Rastogi	2011-12	27,560
4.	Rajesh Kr. Jain, JE	Rajesh kr. Jain and Nisha Jain	2011-12	1,00,532

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PARA:3 Pargnoy P-4

(Ref. Memo 8 Dated:10.12.2012)

Subject: Non recovery /Short recovery of Installments of GPF Advance.

(A). During the course of audit it has been observed that Sh. Amar Singh, Barkandaz was sanctioned GPF Advance amounting to Rs.75,000/- vide office order no. 1783 dt. 08.07.211 2011

to be recovered in 25 installments @ Rs. 3000/- per month on account of Bhat ceremony of his niece.

But as per PBR no recovery of GPF Advance has been made from the salary of the Incumbent.

(B) Sh. Om Parkash ,Chowkidar was sanctioned GPF Advance of Rs.75,000/- vide office order no 476 dt.01.02.2011 to be recovered in 30 installments @ of Rs. 2500/- per month on account of Bhat ceremony of niece.

But as per PBR no recovery of 1st installment of Rs. 2,500/- has been made from the salary of Sh.Om Parkash. The recovery of Advance commenced from the 2nd instalment.

Reasons for non recovery of GPF advance may be clarified to Audit. Necessary recovery may be made from the salary of the concerned officials after due verification of records under intimation to Audit.

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(Ref. Audit Memo No. 13 Dated: 14.12.2012)

Subject: Prize money not included in Gross Income for the year 2009-10

Scrutiny of records reveals that the following officials /Officers working in CircleM-13 have won the prize money during the FY 2009-10 in different competitions of Hindi Language. But the prize money has not been included in the total income of the employees for deduction of Income tax at the prevailing rates.

List of Employees

S.no	Name & Designation	Amount(in Rupees)
1.	Smt.Meenu Joshi, OS	4,000/-
2.	Smt.Kiran Bala Arora, Steno	2,000/-
3.	Smt. Kamlesh, UDC	3,000/-
4.	Sh.Raj Kumar, UDC	1,500/-
5.	Smt.Reena Sharma, UDC	1,500/-
6.	Sh.Vijay Chander, UDC	3,000/-
7.	Sh.Yeera Wali Lamba, UDC	3,000/-
8.	Sh.Ajay Kumar, UDC	3,000/-
9.	Sh.Subhash Chander, D/Man	1,500/-
10.	Sh.Karanvir, UDC	1,000/-
11.	Sh.Hari Ditt Masriwal, LDC	1,000/-
12.	Sh.Hem Chand, LDC	1,000/-
13.	Smt Lata Sharma, LDC	1,500/-

14.	Sh.Sanjay Kumar,LDC	2,000/-
15.	Sh.Shalender Kumar Pandey,LDC	1,000/-
16.	Smt.Poonam Tandon,LDC	2,000/-
17.	Sh.Kamal Kumar,H/C	4,000/-
18.	Smt.Kawaljeet Kaur,H/C	4,000/-

List of employees from other Circles/divisions under the control of the office of The S.E, M-13,Civil Building Maintenance for the period 2009-10 may also be obtained in order to include the Prize money in their Gross income for Income Tax purpose.

Reasons for non-inclusion of Prize money in the Gross Income of the employee in the respective years may be elucidated to the Audit.

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PARA:5

(Ref. Memo No. 6 Dt. 10. 12. 2012)

Subject: Improper maintenance of Consumable and Non-Consumable Stock Register.

During the course of Audit it was observed that the department has not maintained the consumable and non-consumable stock registers properly. The following shortfalls were noticed during Audit:

1. Consumable Register

a) The Stock register has not been maintained in the Form GFR-40 as required under GFR 190(2). The department has maintained a Stock & distribution register in which proper information of the material is not available.

b) Under Rule 192(2) of GFR, a physical verification of all consumable goods and materials should be undertaken at least once in a year and discrepancies if any, should be recorded in the stock register for appropriate action by the competent authority. But no physical verification has been carried out by the

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department in order to ascertain the discrepancies with regard to the stock position.

e) Under Rule 187(3) of GFR, details of material received should be entered in the appropriate stock register but no details with regard to Bill no., Date, Unit Price etc. have been entered in the stock register as a result of which the total value of inventory could not be ascertained.

f) Initials of the persons have not been obtained to whom the material has been issued at a number of pages e.g. 14, 15, 19, 35, 126, 127, etc.... in the stock register for the period 2011

g) No Page Counting certificate has been recorded on the 1st page of the Stock Register under the signatures of competent authority.

2. Non-Consumable Register

Under Rule 190(2) of GFR, the department is required to maintain a non-consumable register in the Form GFR-40 comprising of Fixed Assets such as Plant, Machinery, Equipments, Furniture's & Fixtures etc. But the department has not maintained any such register as a result of which total value of non-consumable items could not be ascertained.

Reasons for above mentioned lapses may be clarified to Audit.

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Para no:6

(Ref.Memo no 17 Dated:17.12.2012)

Sub: Non-Production of Records

The following records were not provided to Audit pertaining to 2009-12:-

1. Spouse Information
2. Long term advance Register
3. Tuition Fee Re-imbursment Register.
4. LTC Advance Register.
5. Details of Contractual Staff.

Reasons for non production of above mentioned records may be clarified to Audit.

S.S. Grover
(S.S.Grover)
I.A.O.
Audit Party no.XII

TAN:J

(Ref. Memo no. 14 Dt. 14.12.2012)

Subject: Unauthorised deduction of Rs.10,000/- from the Total Income by DDO

Scrutiny of Income Tax calculation of Sh. Subhash Chander ,D/Man for 2010-11 (AY-2011-12) reveals that DDO has allowed a deduction of Rs.10,000/- (Rs.Ten Thousand) from the total income on ac of donation to a Charitable Trust, i.e. Old Age Home.

40

18/2
9/8

(B) **Sub: Recovery of Rs.19187/- from Staff towards Income Tax during the financial years 2014 to 2015.**

Audit Memo. No.12 Dated: 16/8/16

During the test-check of Income Tax Calculation sheets and PBRs maintained for the year 2014-15 . it has been observed that Leave Encashment taken at the time of availing LTC and Tuition Fees reimbursed to the staff has not been taken into consideration while arriving at Gross Income at the time of calculating/assessing the Income tax amount payable during the said financial year.

The revised Income Tax calculation is as under:-
SH.Om Parkash A E

(Leave Encashment Amount
23893)

FY 2013-14	As per Form - 16	Correct Calculation
	Rs.	Rs.
Gross Income	1083786	1109679
Less Transport Allowance	9,600	9,600
Less rebate on HRA		
Income chargeable under the Head Salary	1076186	1100079
Less Savings under 80C	130740	130740
Less deduction under 80 - D	6000	6000
Less deduction under 80 - G	0	0
Total taxable Income	939446	963339
Tax due	112890	117668
Cess	3387	3530
Total tax due	116277	121198
Tax Deducted at Source	116277	116277
Short Recovery		4921

SH. ADITYA KUMAR SAHANA, EE
(Leave Encashment Amount 26425)

12/10
25

FY 2014-15	As per Form - 16	Correct Calculation
	Rs.	Rs.
Gross Income	1092876	1119301
Less Transport Allowance	9600	9600
Less rebate on interest on Housing Loan under Section 24	0	0
Income chargeable under the Head Salary	10,83276	1109701
Less Savings under 80C	1,50,000	1,50,000
Less deduction under 80 - D	6000	6000
Less deduction under 80 - G	0	0
Total taxable Income	927276	953701
Tax due	110456	115740
Cess	3314	3472
Total tax due	113770	119212
Tax Deducted at Source	113770	113770
Short Recovery		5442

SH. SOHAN LAL, LDC
(Leave Encashment Amount 8660)

FY 2014-15	As per Form - 16	Correct Calculation
	Rs.	Rs.
Gross Income	395511	404171
Less Transport Allowance	9600	9600
Less rebate on interest on Housing Loan under Section 24	0	0
Income chargeable under the Head Salary	385911	394571
Less Savings under 80C	84360	84360
Less deduction under 80 - D	1500	1500
Less deduction under 80 - G	0	0
Total taxable Income	300051	308711
Tax due	3005	3871
Cess	90	116
Total tax due	3095	3987
Tax Deducted at Source	3095	3095
Short Recovery		892

SH. RADHE SHYAM SINGMAR, AE
(Leave Encashment Amount 22763)
FY 2014-15

	As per Form - 16	Correct Calculation
	Rs.	Rs.
Gross Income	905744	928507
Less Transport Allowance	9600	9600
Less rebate on interest on Housing Loan under Section 24	0	0
Income chargeable under the Head Salary	896144	918907
Less Savings under 80C	150000	150000
Less deduction under 80 - D	4425	4425
Less deduction under 80 - G	0	0
Total taxable Income	741719	764482
Tax due	73344	77896
Cess	2200	2337
Total tax due	75544	80233
Tax Deducted at Source	75544	75544
Short Recovery		4689

SH. SURESH CHAND SHARMA, AE
(TUTION FEE 15750)
FY 2014-15

	As per Form - 16	Correct Calculation
	Rs.	Rs.
Gross Income	699115	714865
Less Transport Allowance	9600	9600
Less rebate on interest on Housing Loan under Section 24	0	0
Income chargeable under the Head Salary	689515	705265
Less Savings under 80C	160000	160000
Less deduction under 80 - D	3900	3900
Less deduction under 80 - G	0	0
Total taxable Income	525615	541365
Tax due	30124	33273
Cess	904	998
Total tax due	31028	34271
Tax Deducted at Source	31028	31028
Short Recovery		3243



(C) Sub: Recovery of Rs.7283/- from Staff towards Income Tax during the financial years 2015 to 2016.
Audit Memo. No.13 Dated: 16/08/2016

During the test-check of Income Tax Calculation sheets and PBRs maintained for the year 2015-16 . it has been observed that Leave Encashment taken at the time of availing LTC and Tution Fees reimbursed to the staff has not been taken into consideration while arriving at Gross Income at the time of calculating/assessing the Income tax amount payable during the said financial year.
The revised Income Tax calculation is as under:-

SH.ISHWAR SINGH, AE
(LEAVE ENCASHMENT 25550)
FY 2015-16

	As per Form- 16	Correct Calculation
	Rs.	Rs.
Gross Income	1120972	1146522
Less Transport Allowance	19200	19200
Less rebate on interest on Housing Loan under Section 24	121729	121729
Income chargeable under the Head Salary	980043	1005593
Less Savings under 80C	150000	150000
Less deduction under 80 - D	6000	6000
Less deduction under 80 - G	0	0
Total taxable income	824043	849593
Tax due	89808	94919
Cess	2694	2848
Total tax due	92502	97767
Tax Deducted at Source	92502	92502
Short Recovery		5265

SH. SURESH CHAND SHARMA, AE
(TUTION FEE: 15750, PRIZE MONEY: 2500 =18250)

FY 2015-16	As per Form - 16	Correct Calculation
	Rs.	Rs.
Gross Income	862760	881010
Less Transport Allowance	19200	19200
Less rebate on interest on Housing Loan under Section 24	78315	78315
Income chargeable under the Head Salary	765245	783495
Less Savings under 80C	160000	160000
Less deduction under 80 - D	3900	3900
Less deduction under 80 - G	0	0
Total taxable Income	601345	619595
Tax due	45269	48919
Cess	1368	1468
Total tax due	46627	50387
Tax Deducted at Source	48924	48924
Short Recovery		1463

SH. OM PRAKASH SANGWAN, AE
(PRIZE MONEY 1800)

FY 2015-16	As per Form - 16	Correct Calculation
	Rs.	Rs.
Gross Income	1186157	1187957
Less Transport Allowance	19200	19200
Less rebate on interest on Housing Loan under Section 24		
Income chargeable under the Head Salary	1166957	1168757
Less Savings under 80C	154893	154893
Less deduction under 80 - D	6000	6000
Less deduction under 80 - G	0	0
Total taxable Income	1006064	1007864
Tax due	126820	127359
Cess	3805	3821
Total tax due	130625	131180
Tax Deducted at Source	130625	130625
Short Recovery		555

The recovery of amount to the tune of Rs. 445371 in rio A, B, & C as mentioned above may be recovered from the official and deposit in the government account under intimation to the Audit.

PARA NO. 2 Page No 7

P-7

28/c
21

Sub: Irregular payment of Transport Allowance Rs. 7008/- during the leave period of full calendar of month.
Audit Memo. No.14 Dated: 19/08/2016

As per instruction on admissibility of Transport Allowance, employees remaining absent from duty for a full calendar month due to leave/training/ tour etc., are not eligible to draw transport allowance. During test check of PBR/Bills/Service book, it has been observed that Shri Ram Kishan has been paid Transport Allowance during their period of earned leave/Half pay leave. The details are given below:-
SH. Ram Kishan (LCD)

S.No.	Name of the official	Designation	Earned leave/Half pay leave	Month	TA paid
1.	Sh. Ram Kishan	LDC	01/12/2015 to 31/01/2016	Dec-2015 & Jan-2016	7008/-
				Total	7008/-

Hence, recovery amounting to Rs. 7008/- may be made from the concerned employee after due verification of facts and figures at the level of HOO/DDO under intimation to audit.

All other similar cases may also be reviewed on the basis of similar lines.

PARA NO. 3 Page No 8

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HC 90/

P5

Sub: Irregular deduction of license fee/water charges for general Pool residential accommodation (GPRA)
Audit Memo No.16 Dated: 19-08-2016

As per information supplied by the department and scrutiny of PBR in r/o of license fee / water charges being deducted of the officers/officials who have been allotted government accommodation , it has been noted that there has been a lot discrepancies while making recovers . In some of the cases the license fees have been recovered as per old rates whereas in some of the cases water charges are not being deducted. In some of the cases license fees have been deducted in different rates for the same type of quarter.

Details of some of the instances are given below:-

S.No.	Name of the officer/official & Designation	Type of Accommodation	Licence fee in Rs.	Water Charges in Rs.	Remarks
1.	Sh. Karamvir/LDC	I	115	17	Recovery may be done as per revised rates in r/o licence fee/ water charges. And short deduction may also be recovered.
2.	Sh. Sobhit Kumar sharma/ JE	I	115	0	
3.	Sh Manish Singh/ JE	I	115	0	
4.	Sh. Kharimullaha S JE	I	115	0	
5.	Sh Nirmal Chand/ MTS	I	235	0	
6.	Sh. Surender Singh Rawat/ LDC	Not mentioned	64	0	
7.	Smt Balvinder kaur/ MTS	II	253	0	
8.	Sh. Rameshwar Dayal/LDC	II	245	198	
9.	Sh. Charan Singh/LDC	II	245	0	
10.	Sh. K giri Babu/ JE	III	260	0	
11.	Sh. Pradeep Kumar Shrivastav/ AE	III	500	0	
12.	Sh. Rakesh Kumar Tripathi/ EE	III	370	0	

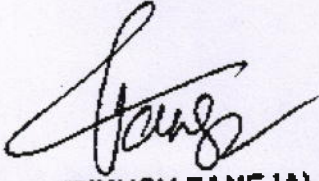
Audit is of the view the licence fee/ water charges may be recovered as per circular no. F(1)/MISc./PWD/Allt./2004/84963-8500 dated 27/07/2012 and Letter no. F.4(1) Misc./PWD&H/D-11/2004/2749-2765 dated 10/03/2014 and any other circular issued by the Authority from time to time. Where there is short deduction/ wrong recovery, the same may be recovered under the intimation of the Audit.

PARA NO. 4

S/C
19**Sub: Non-production of Records.****Audit Memo No.15 Dated: 19-08-2016**

The following records were not produced before audit for the audit period 2012-13 to 2015-16:-

1. Children education allowance register
2. Medical reimbursement/DGEHS register
3. Property register
4. Unserviceable/Dead Stock Record.
5. Service Postage Stamp Account Register
6. Long Term Advances Register



(PIYUSH TANEJA)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. X

PART - II
CURRENT AUDIT REPORT
(2016-20)

PARA 01: Short recovery of subscription towards DGEHS of Rs. 52,425/-

(Ref. observation Memo No. 01

Dated : 15.12.2020)

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

On scrutiny of Pay Bill Registers, it has been observed that short recovery of subscription of DGEHS has been made in respect of following employees for the following months as detailed below:

S. No	Name & Designation Sh./Mrs./Kumari	Period of Short Recovery		Month	Deduction/per month			Short recovery is to be made
		From	To		Due	Deducted	Short	
					Rs.	Rs.	Rs.	
1.	Dharmvir Singh Kansal, EE	02/2017	06/2017	05	1000	500	500	2500
2.	Avdesh kumar Mishra, AE	02/2017	06/2017	05	1000	500	500	2500
3.	Ishwar Singh, AE	02/2017	06/2017	05	1000	500	500	2500
4.	Harpender Singh, AE	02/2017	06/2017	05	650	325	325	1625
5.	Ram bhaj Nehara, AE	02/2017	06/2017	05	1000	500	500	2500
6.	Sanjay Kumar Aggarwal, AE	02/2017	06/2017	05	650	325	325	1625
7.	Subroto Kumar Chakraborty, AE	02/2017	06/2017	05	650	325	325	1625
8.	Vijay Kumar Savarkar, AE	02/2017	06/2017	05	650	325	325	1625
9.	Anirudh Pandit, AE	02/2017	06/2017	05	650	325	325	1625
10	Suresh Kumar Rana, AE	02/2017	06/2017	05	650	325	325	1625

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11	Dinesh Kumar Verma, O/s	02/2017	06/2017	05	450	225	225	1125
✓12	Mala Sharma, O/s	02/2017	06/2017	05	450	225	225	1125
13	Brij Pal, JE	02/2017	06/2017	05	650	325	325	1625
14	Karamveer, JE	02/2017	06/2017	05	650	325	325	1625
15	Virender Singh, JE	02/2017	06/2017	05	650	325	325	1625
16	Mukesh kumar Sharma, D/Man	02/2017	06/2017	05	650	325	325	1625
17	Devinder Singh Bhagwat, UDC	02/2017	06/2017	05	650	325	325	1625
✓18	Jagvir Singh, UDC	02/2017	06/2017	05	650	325	325	1625
✓19	Mohan Lal, UDC	02/2017	06/2017	05	250	125	125	625
✓20	Rita Bajaj, UDC	02/2017	06/2017	05	250	125	125	625
21	Namita Vats, LDC	02/2017	06/2017	05	250	125	125	625
22	Naresh Kumar, MTS	02/2017	06/2017	05	250	125	125	625
23	Sheetal Prasad, JE	02/2017	06/2017	05	450	225	225	1125
24	Ajay Kumar Yadav, JE	02/2017	04/2017	03	450	225	225	675
25	Ashish Kamal, JE	02/2017	06/2017	05	450	225	225	1125
26	Rajveer Singh Meena, JE	02/2017	06/2017	05	450	225	225	1125
27	Ranjeet Kumar Srivastava JE	02/2017	06/2017	05	450	225	225	1125
28	Amandeep Kamboj, JE	02/2017	06/2017	05	450	225	225	1125
29	Amit Chawla, JE	02/2017	06/2017	05	450	225	225	1125
✓30	Chandrika Prasad, JE	02/2017	06/2017	05	450	225	225	1125
31	k.Giri babu, JE	02/2017	06/2017	05	450	225	225	1125
32	K. Kharimullah, JE	02/2017	06/2017	05	450	225	225	1125
33	Manish Singh, JE	02/2017	06/2017	05	450	225	225	1125

34	Shiva Kant, JE	02/2017	06/2017	05	450	225	225	1125
35	Ashish Kujur, JE	02/2017	06/2017	05	450	225	225	1125
36	Ajay Vishraj, JE	02/2017	06/2017	05	450	225	225	1125
37	Dinesh kumar, JE	02/2017	06/2017	05	450	225	225	1125
38	Shubham Awasti, JE	02/2017	06/2017	05	450	225	225	1125
39	Kailash Chand meena, MTS	02/2017	06/2017	05	250	125	125	625
Total=								52,425/-

The aforesaid short recovery of subscription towards DGEHS may be made from the concerned employees and compliance may be shown to audit. Similar other cases of short recovery of subscription towards DGEHS in respect of other employees may be reviewed and short recovery, if any be recovered under intimation to audit.

PARA 02: Income Tax recovery amounting to Rs.57,366/-

(A) Shortcomings in documents for availing exemptions and savings under IncomeTax.

(Ref. observation Memo No. 07 Dated: 18-12-2020)

On scrutiny of calculation sheets of Income Tax for the year 2016-2020 of the S.E., West Maintenance Circle, PWD, GNCTD, Hemwati Nandan Bahuguna Marg, Karam Pura, New Delhi-110015, Delhi following shortcomings have been observed:

Rebate in Income Tax has been allowed without obtaining the documentary proof. Some of such instances are given as under:

S. No.	Name & Designation of Official/ Officer	Amount of Rebate	Financial Year	Documents required on which rebate was allowed
01.	Sh. Avdhesh Kumar Misra, A.E.	1,04,961/-	2016-17	Original Rent Payment Reciept
02	Sh. Vishal Seth, J.E.	1,07,181/-	2018-19	Original Rent Payment Reciept
03	Sh. Jagpal Singh, J.E.	94,305/-	2018-19	Original Rent Payment Reciept
04.	Sh. Sanjay Agarwal, AE.	1,26,840/-	2018-19	Original Rent Payment Reciept
05.	Sh. Mithun Kumar, J.E.	1,12,032/-	2019-20	Original Rent Payment Reciept
06.	Sh. Tinku Kr. Bairwa, J.E.	1,15,748/-	2019-20	Original Rent Payment Reciept
07.	Sh. Kamlesh Saini, J.E.	29,732/-	2019-20	Original Rent Payment Reciept
08	Sh. Brijesh Narvariya, J.E.	67,367/-	2019-20	Original Rent Payment Reciept

Above noted officer/official may be advised to submit required documents, falling which exemption and savings allowed will be dis-allowed and recovery of income tax will be calculated at appropriate rates.

(B): **Short Recovery of Income Tax**
(Ref. observation Memo No. 08 Dated: 21-12-2020)

On scrutiny of calculation sheets of Income Tax, Form 16 and PBR for the year 2016-2020 of the S.E., West Maintenance Circle, PWD, GNCTD, Hemwati Nandan Bahuguna Marg, Karam Pura, New Delhi-110015, it is observed that less amount of Income Tax had been recovered. The detail is as under:

Sr.No.	Name of the officer with designation	Income tax was to be recovered as per calculation sheet	Income tax had been recovered as per Form 16	Balance Amount to be recovered
Financial Year 2017-18				
01	Sh. Brajesh,	24,350/-	22,660/-	1,690/-
02	Sh. Manish Kaushik,	4,13,761/-	3,83,160/-	30,601/-
03	Sh. Subrata Kumar, Chakrabarti,	84,222/-	73,130/-	11,092/-
04	Smt. Rekha Gupta	35,846/-	34,805/-	1,041/-
05	Sh. Ajit Kumar Gurjar	9,973/-	7,725/-	2,248/-
Financial Year 2019-20				
06	Sh. Ashok Kumar Gupta,	3,35,767/-	3,33,888/-	1,879/-
07	Sh. Karan Raj Singh,	35,046/-	33,619/-	1,427/-
08	Sh. Amrendra Kumar,	1,13,877/-	1,11,800/-	2,077/-
	Total			52,055/-

HOO is advised to recover the amount Rs. 52,055/- from concerned Officials, after due verification of facts under information to audit.

(C): **Recovery of income Tax of Rs. 1,47⁸/-**
(Ref. obserbvation Memo No. 10 Dated :21.12.2020)

In terms of Section 10 (13A) the rebate on income tax may be grant on Actual amount of House Rent Allowance received or Expenditure on rent in excess of 10% of the Salary or 50% of salary, whichever is the least.

After scrutiny of records of income tax of S.E., West Maintenance Circle, PWD, GNCTD, Hemwati Nandan Bahuguna Marg, Karam Pura, New Delhi-110015 it is observed that excess HRA rebate has been granted, by taking wrong calculation method, to following officers and officials.

1. **Sh. Mevin Chandel, J. E:** Under Section 10 (13A) excess rebate on income tax has been allowed to **Sh. Mevin Chandel, J. E.** The detail is as under:

Financial Year : 2019-2020

Particulars	Income Tax calculated by Deptt.	Income Tax to be calculated
Income	8,19,501	8,19,501
S.D.	50,000	50,000
u/s 10 (13A) *B.P. :502800/- D.A : 77256/- Total : 580056/- Rent Paid: 172000/- Expenditure on rent in excess of 10% of the Salary (172000-58006) = 113994/-	1,19,996	1,13,994
Less Exemp. u/s 80C	87,757	87,757
Less Exemp. u/s 80CDD2	59,319	59,319
Less Exemp. u/s 80D	5400	5400
Taxable Income	4,97,029	5,03,031
Income Tax + Surcharge	12,845	13,630
Income Tax Income Tax deducted	12,845	12,845
Income Tax to be deducted	0	785

** (503031-500000)= 3031X 20%= 606

(12500+606) 13106 +4% of 13106=13630/-

HOO is advised to recover Rs. 785/- towards income tax from **Sh. Mevin Chandel, J. E** under intimation to audit.

2. **Sh. Ashwani Gupta, J. E:** Under Section 10 (13A) excess rebate on income tax has been allowed to **Sh. Ashwani Gupta, J. E.** The detail is as under:

Financial Year : 2017-2018

Particulars	Income Tax calculated by Deptt.	Income Tax to be calculated
Income	10,28,918	10,28,918
u/s 10 (13A) *B.P. :760800/- D.A : 33637/- Total : 7,94,437/- Rent Paid: 150000/- Expenditure on rent in excess of 10% of the Salary (150000-79444) = 70556/-	73,920	70,556
Less Exemp. u/s 80C	1,50,000	1,50,000

Less Exemp. u/s 80D	0	0
Taxable Income	8,04,998	8,08,362
Income Tax + Surcharge	75,705	76,398
Income Tax Income Tax deducted	75,705	75,705
Income Tax to be deducted	0	693

** (8,08,362-500000)= 3,08,362X 20% = 61672
(12500+61672) 74,172 +3% of 74172=76,398/-

HOO is advised to recover Rs. 693/- towards income tax from Sh. Ashwani Gupta, J. E under intimation to audit.

(D): Recovery of income Tax of Rs. 3832/-
(Ref. obserbation Memo No. 13 Dated :22.12.2020)

In terms of Section 10 (13A) the rebate on income tax may be grant on Actual amount of House Rent Allowance received or Expenditure on rent in excess of 10% of the Salary or 50% of salary, whichever is the least.

After scrutiny of records of income tax of S.E., West Maintenance Circle, PWD, GNCTD, Hemwati Nandan Bahuguna Marg, Karam Pura, New Delhi-110015 it is observed that excess HRA rebate has been granted, by taking wrong calculation method, to following officers and officials.

1. Sh. Krishan Gopal Bansal, A. E.: Under Section 10 (13A) excess rebate on income tax has been allowed to Sh. Krishan Gopal Bansal, A. E. The detail is as under:

Financial Year : 2018-2019

Particulars	Income Tax calculated by Deptt.	Income Tax to be calculated
Income	1342438	1342438
S.D.	40000	40000
u/s 10 (13A) *B.P. :909200/- D.A : 78856/- Total : 988056/- Rent Paid: 240000/- Expenditure on rent in excess of 10% of the Salary (240000-98806) = 141194/-	149080	141194
Less Exemp. u/s 80C	150000	150000
Less Exemp. u/s 80TTA	10000	10000
Less Exemp. u/s 80D	7800	7800
Taxable Income	985500	993444
Income Tax + Surcharge	113984	115637
Income Tax Income Tax deducted	113984	113984
Income Tax to be deducted	0	1653

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** (993444-500000)= 493444X 20%= 98689
 (12500+98689) 111189 +4% of 111189=115637/-

Recovery Rs. 1653/- toward income tax from Sh. Krishan Gopal Bansal, A. E. is to be made under intimation to audit.

2. Sh. Ashish Pratap Kujur, J.E.: Under Section 10 (13A) excess rebate on income tax has been allowed to Sh. Ashish Pratap Kujur, J.E. The detail is as under:
 Financial Year : 2017-2018

Particulars	Income Tax calculated by Deptt.	Income Tax to be calculated
Income	578539	578539
u/s 10 (13A) *B.P. :440200/- D.A : 20550/- Total : 460750/- Rent Paid: 90000/- Expenditure on rent in excess of 10% of the Salary (90000-46075) = 43925/-	86280	43925
Less Exemp. u/s 80C	71,866	71866
Less Exemp. u/s 80D	0	0
Taxable Income	420400	462748
Income Tax + Surcharge	8776	10956
Income Tax Income Tax deducted	8776	8776
Income Tax to be deducted	0	2180

** (462748-250000)= 212748 X 5% = 10637/-
 10637 +3% of 10637=10956/-

Recovery Rs. 2180/- toward income tax from Sh. Ashish Pratap Kujur, J.E. is to be made under intimation to audit.

P-11

PARA 03: Short Recovery of License Fee and water charges amounting to Rs. 12,010/-**(A) Short Recovery of License Fee amounting to Rs. 10,650/-**

(Ref. Observation Memo. No. 11 Dated: 22-12-2020)

PWD had revised license fee and water charges for the Govt. of NCT of Delhi Residential (general Pool) accommodation vide order No. F.4(I)/Misc./PWD/Allot/2004/8496-8500 dated 27.07.2012 and No. F4(Type-V)/Allotment/PWD/2014/9802-9818 dated 28.08.2014 and Corrigendum F.4(I)/Misc./PWD & H/A-II/2004/P.F./10039-51 dated 16.07.2018

During the test-check of Pay Bill Register it has come into notice that following official are having Govt. Accommodation but the license fee have been deducted at the old rate as per detail mentioned below:-

S.No	Name S./Sh/	Desig.	Period	Type	L. Fee Deducted (P.M.)	L. Fee to be deducted (P.M.)	Period (months)	Total recovery (Rs.)
1	Dinesh Kumar, JE	JE	08/2016 to 06/2017	Type-III Nanak Pura	270/-	370/-	11	1100/-
			07/2017 To 06/2020		270/-	470/-	36	7200/-
			07/2020 To 10/2020		310/-	560/-	04	1000/-
2	Shiv Kant,	JE	03/2020 to 06/2020	Type-III Rohini Sector-11	370/-	470/-	04	400/-
			07/2020 To 11/2020		370/-	560/-	05	950/-
					Total=		Rs.10,650/-	

N

Necessary recovery of Rs. 11,920/- be made from the employees concerned after due verification of records. Other similar cases, if any, may also be taken into account for similar action.

(B): Short Recovery of Water charges amounting to Rs. 1360/-
(Ref. observation Memo. No. 14 Dated: 22-12-2020)

PWD had revised license fee and water charges for the Govt. of NCT of Delhi Residential (general Pool) accommodation vide order No. F.4(I)/Misc./PWD/Allot/2004/8496-8500 dated 27.07.2012 and No. F4(Type-V)/Allotment/PWD/2014/9802-9818 dated 28.08.2014 and Corrigendum F.4(I)/Misc./PWD & H/A-II/2004/P.F./10039-51 dated 16.07.2018

During the test-check of Pay Bill Register it has come into notice that following official is having Govt. Accommodation but the water charges have been deducted at the old rate as per detail mentioned below:-

S.No	Name S./Sh/	Desig.	Period	Type	Water charges Deducted (P.M.)	Water charges to be deducted (P.M.)	Period (months)	Total recovery (Rs.)
1	Daya Chand	Sr. Drafts/Man	03/2018 To 12/2020	Type-III Dwarka	196/-	236/-	34	1360/-
Total=							Rs.1360/-	

Necessary recovery of Rs. 1360/- be made from the employees concerned after due verification of records. Other similar cases, if any, may also be taken into account for similar action.

(Handwritten mark)

P-14

PARA 04: Non-Production of Records.

The following Records were not provided to Audit pertaining to the following years:

2007-09

- 1. GPF Broad Sheet
- 2. Spouse Information
- 3. All Stock Registers
- 4. List of No. of cases came to circle for EOT , Extra Items, Deviations under the competency SE, CE etc.
- 5. All AMCs record like AMC computers, Fax, Photocopier etc.
- 6. Detail of Court cases.

2009-12

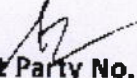
- 1. Spouse information
- 2. Long Term Advances Registers
- 3. Tuition Fee reimbursement registers
- 4. LTC advance register
- 5. Details of contractual staff

2012-16

- 1. Children Education Allowance Register
- 2. Medical Reimbursement Register
- 3. Property Register
- 4. Unserviceable/Dead stock register
- 5. Service Postage stamp Account Register
- 6. Long Term Advance Register

2016-20

- 1. Spouse Information
- 2. LTC advance register
- 3. Stock registes


Audit Party No. XXX
Inspecting Audit Officer

TEST AUDIT NOTES

⑤

TAN 01: Shortcomings in Pay Bill Register

(Ref. Observation Memo No.04

Dated: 15.12.2020)

During test-check of PBR, following irregularities were noticed:

1. **Incomplete personal information** – The mandatory information/details of the officials (which was required to be written on the upper part of each page) were also not found filled completely in any of the PBRs. Apart from the name, DoI and GPF No, the other details like Pay-band, Grade-Pay, address, DOB, DOJ, DOS, details of loan/advances/refunds, etc were not recorded in the PBRs, which is incorrect. Needful may be done now and shown to audit.
2. **Incomplete pay-scales** – In majority of cases, abbreviated scale-of-pay recorded.
3. **Register unchecked** – Entries in the PBR have not been checked and initialled by the competent authority for its correctness.
4. **Incomplete particulars of advances** – Details of loan/advances/refunds, etc are not recorded in many cases.
5. **Balance of advances not brought-forwarded** – Balance of advances were not shown brought-forwarded to the current year with its number of instalments in many cases.
6. **Past information not recorded** – Past information from the LPCs of the employees who are transferred-in to this unit were not noted in the PBR, (which are later-on required for purpose of income-tax recoveries, over-payment recoveries, etc.), which is irregular.
7. **Cutting & Overwriting** – Numerous cutting and overwriting noticed in the PBRs. were not attested by the competent authority, in any of the PBRs maintained by the office i.e. Page no. 15,32,92(2016-2017) Page no. 07,20,66(2017-2018) Page no.04,34,79 (2018-2019) Page no.01,41,70 (2019-2020)
8. **GAR-18 not filled** GAR-18 (Abstract of the pay bills)- Abstract of bills were not found recorded in any of the PBR. Entries were not found checked and initialled by the competent authority for its correctness.
Elucidate reasons for the aforesaid Irregularities/non-compliance of the rules on the subject.

HOO is advised to rectify the above irregularities and compliance may be made and shown to audit.

TAN 02: Verification of qualifying service

(Ref. observation Memo. No.05 Dated: 15.12.2020)

As per Rule 32 of CCS (Pension) Rules, on completion of 18 years or 5 years before the date of retirement, whichever is earlier, verification of services of the Government servant concerned should be completed and a certificate of verification issued to him in the prescribed form (Form 24). The Certificate will contain the period of qualifying service determined up to that period. On scrutiny of Service Books, it has been observed that following service books have not been sent to concern PAO to obtain this certificate. Some of the examples are given below:

1. Sh. Balbir Bhardwaj
2. Sh. Tilak Raj, UDC
3. Sh. Mahabir Singh, UDC
4. Sh. Sushil Kumar, UDC
5. Sh. Dhirender Puri, UDC
6. Smt. Sangita Kapoor, UDC
7. Sh. N.Umesh, J.E.
8. Sh. Rajive, JE

HOO is advised to forward the service books of all staff members who have completed 18 year's of qualifying service or 5 years before retirement to the concerned PAO so as to obtain certificate of verification of qualifying service.



TAN 03:


Non compliance of provisions of Income Tax Act.
(Ref. observation Memo No. 06 Dated :18.12.2020)

3

On scrutiny of calculation sheet of income tax, Form 16 along-with PBR, following shortcomings have been observed:

1. **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. For example, Sh. Ashvini Gupta, A.E. has submitted rent receipt of Rs.20,000/ for the financial year 2017-18 but PAN Card was not attached.
2. **Non deduction of Income Tax on average basis:** As per Income Tax Act, Every employer should deduct income tax at source in monthly installments on the salaries disbursed by him, final adjustments being made from the last salary payable before the end of March. Further, Any excess or deficit arising out of previous deduction can be adjusted by increasing or decreasing the amount of subsequent deductions during the same financial year. i.e The income tax was deducted of Sh. Sanjay Kumar, A.E. from her salary Rs. 4000/- PM upto December, 2017 then Rs. 42,000 deducted in last 02 Months, the income tax was deducted of Sh. Kehar Singh, A.E. from her salary Rs. 6000/- PM upto December, 2017 then Rs. 60,891 deducted in last 02 Months.
3. **Non calling of essential particulars/information before allowing the deductions:** As per Income Tax Rules, the Drawing and Disbursing Officers should satisfy them 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.

Further, while allowing deduction under section 24(b) and 80C on home loan, relevant details have not been obtained from the officials. For example, in case of Sh. Virender Singh, J.E. (financial year 2017-18) 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, whether property was self occupied or rent out or under construction. HOO is advised to obtain complete information from the official before allowing deduction for interest and repayment of principal of home loan.


(GOVIND BHATT)
Audit Party No. XXX
Inspecting Audit Officer

Service Book of the officer/official has been Checked.

S No.	Name and Designation	Date of Birth	Date of appointment
1.	Sh. Juned Ali Ansari, JE	14-07-1989	18-09-2014
2.	Sh. Mukesh Kumar, JE	03-01-1995	18-09-2014
3.	Sh. Balbir Bhardwaj, JE	03-04-1968	27-01-1993
4.	Sh. Tilak Raj, UDC	01-04-1969	25-01-1989
5.	Sh. Rajender Singh Bisht, UDC	20-07-1980	16-05-2000
6.	Sh. Mahabir Singh, UDC	20-08-1971	19-05-1993
7.	Smt. Durgesh Nandini Verma,	29-12-1961	08-01-1982
8.	Sh. Charanjit Chouhan, UDC	17-03-1962	08-07-1983
9.	Sh. Chiranjil Lal, UDC	10-03-1961	23-10-1982
10.	Sh. Susheel Kumar, UDC	04-10-1967	29-07-1992
11.	Sh. Ranjit Singh, UDC	24-12-1961	30-06-1992
12.	Sh. Rajender Singh, UDC	02-07-1979	25-11-2006
13.	Sh. Dhirender Puri, UDC	25-12-1973	16-06-1995
14.	Smt. Sangita Kapoor, UDC	01-07-1968	03-09-1991
15.	Sh. Arvind Kumar Maheshwari, AE	16-12-1961	31-01-1984
16.	Sh. J.L. Wadhwa, Steno Gr-I	13-02-1964	11-04-1986
17.	Sh. N. Umesh, JE	19-03-1973	01-08-1997
18.	Sh. Rajiv Passi, JE	07-05-1968	01-12-1992

4

DIRECTORATE OF AUDIT : GNCTD
DELHI SECRETARIAT : NEW DELHI - 110002

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Index of Memos issued during the audit period w.e.f. 11.12.2020 to 24.12.2020 (10 working days) for S.E., West Maintenance Circle, PWD, GNCTD, Hemwati Nandan Bahuguna Marg, Karam Pura, New Delhi-110015

Memo No.	Subject	Converted into
01	Short recovery of subscription towards DGEHS of Rs. 52,425/-	PARA 01
02	Recovery amounting to Rs. 2,118/- on account of wrong pay fixation in respect of Sh. Sushil Kumar Lingwal, UDC.	Settled
03	Shortcomings in Bill Register	Settled
04	Shortcomings in Pay Bill Register	TAN 01
05	Verification of qualifying service	TAN 02
06	Non compliance of provisions of Income Tax Act.	TAN 03
07	Shortcomings in documents for availing exemptions and savings under IncomeTax.	PARA 02 A
08	Short Recovery of Income Tax	PARA 02 B
09	Deficiency in maintenance of Service Book	Settled
10	Recovery of income Tax of Rs. 1,479/-	PARA 02 C
11	Short Recovery of License Fee amounting to Rs. 10,650/-	PARA 03 A
12	Non-Maintenance of Important registers	Settled
13	Recovery of income Tax of Rs. 3833/-	PARA 02 D
14	Short Recovery of Water charges amounting to Rs. 1360/-	PARA 03 B
	Non Production of Records	PARA 04

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CURRENT AUDIT REPORT 2020-23

Para No. 01

(Observation Memo. No. 10 Dated: 03.11.2023)

Sub: Excess payment of adhoc-bonus - recovery of Rs. 50659/-

As per Office Memorandum regarding Grant of Non-Productivity Linked Bonus (ad-hoc bonus) to government employees for the audit period, it has been provided that the benefit will be admissible to only those employees who have rendered atleast six months of continuous services. Pro-rata payment will be admissible to the eligible employees for period of continuous service during the year from six months to a full year.

During the scrutiny of information & Pay Bill Register & salary bills as provided by o/o Superintending Engineer, West Maintenance Circle, PWD, GNCTD, Hemanti Nanadan Bahuguna Marg, Karampura, New Delhi, it has been observed that following officials have joined govt. service during 2020-21 to 2022-23.

Sr. No.	Name of Official/ Designation	Date of Joining of Govt. Service / EOL	Bonus paid	Bonus entitled	Recovery to be made
1.	Sh. Shubham Srivastava , JE (c)	03.01.2022	6908 (bill no. BO 325 dated 01.11.2022)	0	6908
2.	Sh. Raj Kumar Nuwal, JE (c)	03.01.2022	6908 (bill no. BO 325 dated 01.11.2022)	0	6908
3.	Sh. Shiv Charan Nitharwal, JE (c)	03.01.2022	(bill no. BO 325 dated 01.11.2022)	0	6908
4.	Ronit Kumar, JE (E)	03.01.2022	6908 (bill no. BO 325 dated 01.11.2022)	0	6908
5.	Sh. Pushpender verma JE(E)	03.01.2022	(bill no. BO 325 dated 01.11.2022)	0	6908
6	Sh. Vishal Saxena, JE	03.01.2022	(bill no. BO 325 dated 01.11.2022)	0	6908
7	Sh. Vikas JE (E)	21.01.2022	6908 (bill no. BO 325 dated 01.11.2022)	0	6908
8	Sh. Dharendra Singh, LDC	23.07.2019	6908 (p-141 of PBR 2020-21)	4605	2303
TOTAL RECOVERY TO BE MADE					50659

Reasons for excess payment made to the above officials may be elucidated to Audit. Further recovery of Rs. 50659/- may be made after due verification of facts and figures and similar types of other cases may also be got reviewed at HOO level.

Further, it has been observed that following staff with date of joining of Govt. service as under, are not entitled to bonus for financial year 2022-23 and have been transferred to other divisions of PWD.

S NO.	Name & Designation	Date of Joining of Govt. Service
1	Ramesh Kumar, JE (c)	07.11.2022
2	Sachin Kumar JE (c)	07.11.2022
3	Sh. Parimal Pandey, JE (c)	06.02.2023

The status of bonus paid for financial year 2022-23 may be checked from their respective divisions of salary and if any bonus paid, the recovery of same be made under intimation to audit. Similar cases may also be reviewed at HOO Level under intimation to audit.

Para No. 02

(Observation Memo No. 09 Dated : 03.11.2023)

Sub: Recovery for over payment towards Transport Allowance amounting to Rs.7900/-.

As per Govt. of India, M/O Finance, Deptt. of Expenditure No. 21 (1)/ 97.E.II (B), dated 03-10-1997 the Transport Allowance is granted to Govt. Employees w.e.f. 01-08-1997. This allowance will not be admissible during absence from duty for full calendar month due to Medical Leave, EOL, Maternity Leave training, tour etc. In review of PBR as well as service book of official as provided by the by EE(P), o/o Superintending Engineer, West Maintenance Circle, PWD, GNCTD, Hemanti Nanadan Bahuguna Marg, Karampura, New Delhi-110015 (M-13) for the period 2020-2023, it has been observed that the following official was on leave for full calendar month(s) due to one and another reasons but transport allowance was given to them as per detail below:

Sr. No.	Name of official & Designation	Period of absence	Total no. of complete calendar month(s)	Transport allowance paid (In Rs.)	Amount to be recovered (In Rs.)
1.	Smt. Nisha Sharma, LDC	12.09.2020 to 11.03.2021 - On maternity leave	5months (Oct.20 to Feb,21)	1580p.m.	7900
TOTAL					7900

Recovery of Rs.7900/-on account of over payment of Transport allowance be made from above said official after due verification from record and compliance be shown to audit. Other similar types of cases may also be got reviewed.

Para No. 03

(Observation Memo No.12 Dated :07.11.2023)

Sub: **Irregularities in LTC & Recovery amounts to Rs.354/- towards LTC**

As per the Govt. Of India, Ministry of Finance, Department of Expenditure OM No. 19024/03/2021E.IV dated 16th June, 2022

- i) "In all cases of air tickets shall be purchased only from the three Authorized Travel Agents(ATAs), namely,
- M/s Balmer Lawrie & Co. Ltd(BLCL)
 - M/s Ashok Travels&(ATT)
 - Indian Railways Catering and Tourism Corporation Ltd.(IRCTC). Booking of tickets through any other agency is not permissible."
- ii)The choice of the travel agent for booking of ticket from the three authorized travel agents is left open to the Ministry/department and the official in case of self booking, bascd on convenience and service quality. No agency charges/conveniencce fees will be paid to these ATAs.

As per LTC 80 Fare List May 2022 Domestic Fares, Total Fare comprises of Base Fare plus Tax/Fee/ Charge and applicable GST. However, Convenience Fee-Nil charge.

During the test check of the LTC bills maintained by the by EE(P), o/o Superintending Engineer, West Maintenance Circle, PWD, GNCTD, Hemanti Nanadan Bahuguna Marg, Karampura, New Delhi-110015 (M-13) for the period 2020-2023, it has been noticed that the following official has been sanctioned LTC claim for Rs. 52724/- including Convenience fee as per details given below, which is inadmissible:

Sr. No	Name and Designation Sh./Smt/Ms.	Block year	Bill No. & Date	Destination	Pvt. Mode of Transport	Amount Paid	Amount admissible	Amount to be recovered
1.	Sh. Aasa Singh Bharija, A.E.(C)	2018-2021 (Extended upto March,2023)	LTC-197 DT. 23.07 .22	Delhi to Gangtok, Sikkim , North East and back	By Vistara and Indigo Airlines	52724/-	52370/-	354/-
Total								354/-

Recovery amounts to Rs.354/- from the officer concerned may be recovered after due verification of facts & figures and be deposited into Government account.

Similar cases may also be reviewed at the level of HOO.

Para No. 04

(Observation Memo No. 06 Dated: 31.10.2023 & Observation Memo No.13 Dated :07.11.2023)

(a) Sub: Recovery of Rs.16893/-in r/o Sh. Mevin Chandel, JE(E) towards Income Tax

During the test-check of Income Tax Calculation sheets and PBRs for the audit period 2020-2023, the Income Tax has not been deducted in r/o **Sh.Mevin Chandel, JE(E)** as per norms. As such the income tax has been re-calculated.

Rate of Income Tax for Financial Year 2020-21(Opted for old pattern)

UptoRs. 2, 50,000/-	Nil
Rs. 2, 50,001 to Rs. 3,00,000/-	5% of income exceeding Rs. 2,50,000/-
Rs.3,00,001 to Rs.5,00,000/-	Rs.2500 plus 5% exceeding Rs.3,00,000/-
Rs. 5,00,001 to Rs. 10,00,000/-	Rs. 12500 plus 20% of income exceeding Rs.5,00,000/-
Rs.10,00,001 and above	Rs. 1,12,500/- plus 30% of total income exceeding
Rs.10,00,000/-	

	As per Form – 16	Correct Calculation
Gross Income	848436	848436
Less deduction u/s 10	124320	124320
Gross Income	724116	724116
Less Standard Deduction	50000	50000
Income chargeable under the head "Salaries"	674116	674116
Less Deductions under Section 80C	150000	150000
Less Deductions under Section 80D	5400	5400
Less Deductions under Section 80G	25000	0
Total Taxable Income	471288	518716
Taxable Income	471288	518716
Tax due	--	16243
Education Cess@4%	--	650
Net tax payable	11064	16893
Rebate u/s 87 A	11064	Nil
Tax Deducted at Source	10920	-
Balance tax payable/Refund	(-)10920	-
Short Recovery	0	(-)16893

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*In FY 2020-21, relief of Rs. 25,000/- as 50% of donation for charitable purpose u/s 80G was given to Sh. .**Mevin Chandel, JE(E)** in r/o donation of Rs.50,000/-to General fund to JKP Shyama Sham Dham, Raman Rati, Vrindavan, which falls under category (b) of donations for which assesses can get refund only through their Annual Income Tax Return from the ITO Concerned.

Hence, recovery of **Rs.16893/-** may be made from **Sh.Mevin Chandel, JE(E)**after due verification of facts and figures under intimation to audit. Similar cases may also be reviewed at HOO level under intimation to audit.

(b) Sub: Recovery of Rs. 7363/- due to short deduction of Income Tax and other shortcomings.

During the test check of the Income Tax records maintained by the by EE(P), o/o Superintending Engineer, West Maintenance Circle, PWD, GNCTD, Hemanti Nanadan Bahuguna Marg, Karampura, New Delhi-110015 (M-13) for the period 2020-2023, instances have been observed of shortcomings in documentary evidence and absence of proof of savings / invalid proofs enclosed alongwith the Income Calculation Sheets as per detail given below :-

1. From the rent receipts found enclosed alongwith calculation sheet of Sh. Mandeep Kumar, JE for rent of Rs. 8300/- per month , it can not be ascertained whether Sh. Mandeep Kumar, JE is the tenant paying the rent as nothing is mentioned in the column of "Received from (tenant)" in all 10 rent receipts enclosed (4/22 to 1/23) alongwith calculation sheet of Sh. Mandeep Kumar, JE for rent of Rs. 8300/- per month & column is left blank. Further, the address mentioned in the rent receipts is not available in the records. Therefore, the same is not admissible and recovery of short deduction of income tax in r/o Sh. Mandeep Kumar, Junior Engineer, PAN No. EPMPK1419G for F Y 2022-23 is as under :-

Particulars	As per Form No. 16 (In Rs.)	As per Audit (In Rs.)
Salary	844401	844401
HRA Rebate	35402	0
Total amount of salary	808999	844401
Less SD	50000	50000
80 C	150000	150000
80CCD	50000	50000
80D	5400	5400
Total Taxable Income	553599	589001
Tax	23220	30300
Education Cess	929	1212
Total Tax payable	24149	31512
Short Recovery	--	-(7363)

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2. **Invalid Rent Receipts:** While acknowledging the receipt of cash above Rs.5000/-, the revenue stamp has not been used as a mark of receipt of cash which is a pre requisite to make the receipt a valid legal document under Indian stamp Act, 1899 if payment in cash exceeds Rs.5000/- and to be considered for tax rebate. However, it is seen that officials have submitted invalid rent receipts for getting the tax rebate rebate of HRA u/s 10(13) as per detail given below :-

Name & Designation	Amount of Rent receipts submitted	Financial Year	Remarks
Vishal Saxena, JE	2400x4=96000	2022-2023	In addition, Receipt No & Date also not mentioned.
Kamlesh Kumar Choudhary, JE	45000x4=180000	2022-2023	-
Pushpender Verma, JE	24000x4=96000	2022-2023	In addition, Receipt No & Date also not mentioned.
Rajender Singh,UDC	24900x4=99600	2022-2023	-

Since the Form 16 of the above officials are not available in the concerned file of form 16 provided by the department for f.y. 2022-23, the same may be provided to check the extent of rebate given under HRA for calculation of recovery thereof. The department may verify the transactions failing which the rebate given for HRA may be withdrawn and recovery made under intimation to audit.

3. Non enclosure of documentary proofs alongwith calculation sheets in the concerned file as provided by the Deptt. :

S. No	Name & Designation of the official/officer	Financial Year	Amount of rebate claimed / amount of rebate granted	Rebate taken under section
1.	Sh. Rajendra Singh,UDC, NPS employee	2020-21	74527/74887	Sec-80C for availing rebate of Principal amount of House Loan, Possession certificate
2.	Sh. Tikam Chand, JE(C), NPS employee	2020-21	201000/ 92856 29000	Sec-80C but nature of savings not mentioned Sec-10for Exemption of HRA

Recovery as pointed above may be made after due verification of facts and figure under intimation to audit. Similar cases be reviewed under intimation to audit.

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Para No. 05

(Observation Memo. No.07 Dated: 02.11.2023)

Sub:- Condemnation & disposal of goods

During the test check of record as provided by the o/o Superintending Engineer, West Maintenance Circle, PWD, GNCTD, it has been observed that as per survey report of 6 metre height escalators submitted by EE(E) west division, an escalator of book value Rs. 45 lakh was disconnected from service in 2016 during the construction of metro corridor on outer rink road (pink line) DMRC and new lifts have been provided in place of escalator by DMRC. Hence, the escalator has been declared unserviceable as it outlived its economical life.

The reserve price of the escalator has been taken as Rs. 165000/- and the escalator is lying disconnected. Since with the passage of time, it is losing its residual value. If the same has completed their useful life and can't be used further, then circle authorities are requested to condemn these items as per the prescribed procedure at the earliest. Similar types of list of unserviceable items may also be prepared and take necessary actions in light of GFR under intimation to Audit.

Para no. 06

(Observation Memo. No.11 Dated: 06.11.2023)

Sub:- Non reporting /non reconciliation of budget allotted under the sub head Office Expenses

During the course of test audit o/o Superintending Engineer, West Maintenance Circle, PWD, GNCTD, it has been observed that :-

- a) Various Non-consumable items like Office-furniture, Chairs, Tables, Almirahs, Desert-coolers, Air Conditioners, Water dispensers, Computers, Photostat machine, Printers, Invertors etc,are being used extensively in this Circle.
- b) Various consumable items like office-stationery, Printer cartridge, Photostat cartridge etc. are being used extensively in this Circle.
- c) Office is using electricity & water;
- d) Office is also in use of telephone, computer, printer etc.

Whereas on scrutiny of the Bill Register of this unit, it was noticed that not a single penny of State-exchequer has been incurred by the unit;

Either on any contingent charges;
Or, on account of electricity & water charges;
Or, on account of telephone charges;
Or on account of Fax charges;
Or on account of Upkeep and Maintenance of Intercom facility;
On account of info tech

In the absence of the aforesaid vital information, audit could not ascertain;

Further, as per information provided by the unit, it is seen that budget has been allotted under the sub head OE under 2059-80-001-88-00-13 OE & 2059-80-001-88-99-13 Inf. Tech (Office Expenses) in the financial years under audit as per detail given below :-

2059-80-001-88-00-13 OE			
Financial year	Amount of budget allotted (Rs in lakh)	Amount allotted as shown in reconciliation of March end	Amount expenditure as shown in reconciliation of March end
2020-21	12	0	0
2021-22	16	0	0
2022-23	14	0	0

2059-80-001-88-99-13 Inf. Tech (Office Expenses)			
Financial year	Amount of budget allotted (Rs in lakh)	Amount allotted as shown in reconciliation of March end	Amount expenditure as shown in reconciliation of March end
2020-21	0.20	0	0
2021-22	0.25	0	0
2022-23	0	0	0

- 1) Since from reconciliation it is not clear as to how much expenditure has been made under OE from the allotted budget and balance if any, the status/position in r/o this Sub head i.e. OE for financial years under audit i.e. 2020-21 to 2022-23 may be provided to audit yearwise.
- 2) Reason for non reporting and non reconciliation of the budget and expenditure under OE head by the circle office in reconciliation statement from the concerned PAO may be elucidated to audit.
- 3) Despite having full fledged office with independent HOD, DDO and support staff, why no separate OFFICE EXPENSES Head of Account is being operated by the Circle office.
- 4) Further, the source of obtaining funds to defray the expenditures on purchase and upkeep expenditure of the aforesaid items may be elucidated to audit.
- 5) If, the any expenditure in r/o OE is met / charged to any work, it would automatically be construed that the expenditures booked under the Head of Account of work is beyond its benefited needs and are always being inflated to adjust such kind of purchases / expenditure, which is highly irregular and amounts to misappropriation.
- 6) Most importantly, whatever may be the source of defraying the expenditure on purchase, reasons for non-maintenance of any consumable or non-consumable stock registers with suitable recording of remarks of the aforesaid purchases and leaving items worth several lapses of rupees of State exchequer without any accounting in this unit may be elucidated to audit.

- 7) Further, in the absence of any Stock Register (Consumable or Non-Consumable), the action taken by the unit in the event of any theft, loss due to fire, condemnation etc. of the aforesaid items may be elucidated to audit.

The Department make necessary efforts to reconcile the same under intimation to audit.

Para No. 07

(Observation Memo No. 04 Dated :31.10.2023)

Sub: -Recovery of Rs. 37070/-on account of Short deduction of License Fees.

In pursuance of the Public Works Department & Housing, Government of NCT of Delhi Order no. F.4 (1)/Misc./PWD &H/A-II/2004/P.F./8494-8588 dated 08/10/2020, the flat rate of License fee for the various types of Government(General Pool) Residential Accommodation have been revised w.e.f. 01-07-2020 respectively. During the test check of Pay Bill register as provided by EE(P), o/o Superintending Engineer, West Maintenance Circle, PWD, GNCTD, Hemanti Nanadan Bahuguna Marg, Karampura, New Delhi-110015 (M-13) for the period 2020-2023, there is a short deduction of License Fee to the tune of Rs.37070/-. The details of recovery to be made from the officer/official are given as under:

A) Name of the Official		Sh. Neeraj Kumar Meena			
Designation		SE			
Qtr Type & Locality Qtr No		104,Type-IV, BlockA, Haider pur			
Period w.e.f	License Fee				
	Being deducted	Should have been deducted	Short deducted	Balance to be recovered	Amount
07/2020 to 04/2023	640	750	110	34M@110/-=3740	3740
Total					3740
B) Name of the Official		Sh. Rajiv Passi			
Designation		AE			
Qtr Type & Locality Qtr No		118C, 2 nd Floor, Type-0IV EMQ Sunder Apartments, Paschim Vihar, New Delhi			
Date of allotment of Quarter		28.05.2021			

Period w.e.f	License Fee				Amount
	Being deducted	Should have been deducted as per Allotment letter 1473 dt. 06. 05.2021	Short deducted	Balance to be recovered	
05/2021 to 07/2023	750	1920	1170	2M(5/2021 & 6/2021)@1920= 3840/- 25M(7/2021 to 07/2023)@1170/- =29250	33090
Total					33090

C) Name of the Official		Sh. Shashi Kant Arjun Morey			
Designation		AE			
Qtr Type & Locality Qtr No					
Period w.e.f	License Fee				Amount
	Being deducted	Should have been deducted	Short deducted	Balance to be recovered	
09/2020 to 12/2020	500	560	60	04M@60/-=240	240
Total					240
Grand Total (A+B+C)					37070

The HOO may recover the amount of **Rs.37070/-** from the above officers/officials after due verification of facts and figures. Other such similar type of cases may be reviewed at HOO level and recovery thereof under intimation to audit.

Para No. 08

(Observation Memo No. 03 Dated: 31.10.2023)

Subject: Pending Arbitration cases.

During scrutiny of information and record in r/o arbitration cases as provided by EE(P), o/o Superintending Engineer, West Maintenance Circle, PWD, GNCTD, Hemanti Nanadan Bahuguna Marg, Karampura, New Delhi-110015 (M-13) for the period 2020-2023 it was observed that following Arbitration cases are pending:-

S.No.	Name of work & Agreement No.	Agency	Name of Arbitrator	Amount of claim/remarks
1	2	3	5	
WEST ROAD - 2 DIVISION				
1	Modification in road geometry to facilitate U-turn near Tikri Border on Delhi Rohtak Road (NH-10) SH:- Civil Work. Agmt. No. 104/EE/CRMD M/112N/2016-17	Sh. Rajinder Prasad	Sh.Avendra Kumar Garg, SDG, Retd., CPWD	Not available
WEST ELECTRICAL DIVISION				
1	SITC of 750 KVA Transformer in place of worn out 500 KVA Transformer at Sub Station No. 1 at Central Jail, Tihar, New Delhi. 101/EE(E)/PWD EMD M-353/2009-10	M/s Budhiraja Electrical	Shri Bharat Bhushan Makkar	573603+interest

Para No. 9

(Observation Memo No.15 Dated :08.11.2023)

Subejct :- Non Providing of Record

The following record has not been provided

1. Stock registers
2. Property register
3. Reply to RM 8 and 9 dated 25.10.2023 detail/ record of cases that came to circle for ETO/Extra items/deviation under competency of SE, CE etc. and inspections record
4. Vehicle record
5. Long term short term advance register, Medical bill register
6. Expenditure control register, liability/loan register
7. AMC and agreement file of photocopy machine

The above record may be shown to next audit.


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AUDIT PARTY NO. 17

TAN NO. 01

Observation Memo No.14

Dated :07.11.2023

Sub: Improper maintenance of Service Book.

(A) Subject:-Inclusion of Aadhar (Unique Identification) number in Service Book of Government Servants and non verification of Service from concerned PAO.

On perusal of Service Books maintained by the by EE(P), o/o Superintending Engineer, West Maintenance Circle, PWD, GNCTD, Hemanti Nanadan Bahuguna Marg, Karampura, New Delhi-110015 (M-13) for the period 2020-2023, it has been found that entry of Aadhaar Number has not been made in some of the service books viz. Sh. Naveen Bhatnagar, Steno, Sh. Krishan Gopal, OS as per instructions circulated by the Pr. Secretary (Finance), Finance Department, Govt. of NCT of Delhi vide No.F.3(03)/2015/T-I/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 be made so as to enable the Pay & Accounts Office to mention the details of Aadhaar number in Pension Payment Orders.

(B) Improper maintenance of S/Books:

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

(1) Attestation of photograph at first page not done :

The particulars of each Govt. servant and photograph should be attested at the first page of Service Book should be attested by the competent authority but this has not been followed in some of the cases eg. Sh. Vicky Ahuja, Steno, Sh. Rahul, MTS, Sh. Shantanu Chug, JE, Sh. Vikas Singh, JE, Sh. Krishan Gopal, OS.

(2) Character & Antecedents verification not made

The entry of Character & antecedents verification report has not been made in the service book of Sh. Vikas Singh, JE.

(3) Signature of Govt. servant at the time of annual increment

At the time of grant of annual increment, the signature of Govt. servant at column no. 8 is required to be taken. But it has not been recorded in most of the service books.

(4) Form No. 3 not accepted by the competent authority

Form No. 3 showing the details of Family members pasted in the service book of Sh. Shanatanu Chugh, JE has not been accepted by the competent authority.

(C) Verification and communication of qualifying service after 18 years of service 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

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of following teachers/officials after verification of service from the concerned PAO. Some cases are illustrated as under:-

Details of Staff whose retirement is within 5 years and completed 18 years of service

S. NO.	Name & Design. Of the officer (Sh/Smt.....)	DOB	Date of Appointment	Date of Retirement
1.	Sh. Radhey Shyam Mishra, AE	10/08/1964	02/05/1991	31/08/2024
2.	Sh. Dharamvir , MTS	10/12/1965	18/03/1991	31/12/2025

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

TAN NO. 02

Observation Memo. No.08

Dated: 03.11.2023

Sub: Under utilization of budget.

On scrutiny of reconciliation statements and information of budget as provided related to the audit period i.e. 2020-23 by O/o Superintending Engineer, West Maintenance Circle, PWD, GNCTD, West Maintenance Circle, PWD, GNCTD, Hemanti Nanadan Bahuguna Marg, Karampura, New Delhi-110015 (M-13), It is observed that there are huge savings in some of the Heads as detailed below:

(In Rs.)

Head of accounts	Budget allotted	Expenditure	Savings	% of saving
F Y 2020-21 (Mar-21)				
2059-B(1)(1)(1)(3) DTE	900000	549400	350600	38.96
F.Y. 2021-22 (Mar-22)				
2059-B(1)(1)(1)(3) DTE	500000	176673	323327	64.66
F.Y. 2022-23 (Mar-23)				
2059-B(1)(1)(1)(3) DTE	500000	374618	125382	25.08
2059-B(1)(1)(1)(9) medical DTE	3500000	2253922	1246078	35.60

The audit is of the opinion that if this saving was surrendered well within stipulated period of time, this could have been used for some other useful purpose under public interest.

Necessary efforts may be taken to surrender the budget in future





TAN No. 3
(Observation Memo. No.05 Dated: 31.10.2023)

Subject: Income Tax (Deduction of Income Tax on monthly average basis).

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 2020-23 as provided by the unit 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:

financial year	Name & Designation	Total tax deducted as per PBR for the Financial Year	Tax deducted from 03 to 11 month	Tax deducted from 12 to 02 month	PBR Ref No.
2022-23	ashwani kr gupta AE	239568	140400	99168	8
2022-23	jai chanad singh, AE	154918	84240	70678	21
2022-23	navendra JE	41705	0	41705	34
2022-23	parashant anand, JE	28500	0	28500	82
2022-23	naveen kumar JE	69519	28080	41439	80
2022-23	Rasinder Singh Bisht, UDC	33280	9360	23920	43
2021-22	Neeraj Kumar Meena, SE	353600	197600	156000	1
2021-22	sanjeev kumar Handa EE	324045	187200	136845	3
2021-22	ashwani kumar gupta AE	295120	139120	156000	7
2021-22	Sanjay Balwani, AE	215920	102960	112960	9
2020-21	Balbir Bhardwaj	143600	74880	68720	18
2020-21	jai pal JE	82160	46800	35360	48
2020-21	smt charanjeet chouhan	266913	88400	178513	62
2020-21	Tilak Raj UDC	45977	18720	27257	72

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

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TAN No. 04

(Observation Memo No. 02 Dated: 26.10.2023)

Subject: Improper maintenance of Bill Registers.

During the test check of the Bill Registers as maintained by the EE(P), o/o Superintending Engineer, West Maintenance Circle, PWD, GNCTD, Hemanti Nanadan Bahuguna Marg, Karampura, New Delhi-110015 (M-13) for the period 2020-2023, following irregularities have been noticed:-

- (1) The entries in the bill registers have been made carelessly. There are frequent instances where even basic information viz. date of the bill, particular of bill, amount of bill, status of bill has not been mentioned. Against the Bill No. 180 dt. 15.10.2020, 298dt.30.11.2021, neither the basic information of the bill i.e. the particular of the bills i.e. name of officer/official and amount of the bill has been mentioned and its status regarding passed or cancelled has been mentioned against the bill number.
- (2) Against the bill nos. 52,53,131,132,193,201,306 of financial year 2021-22, there is no entry of the gross/net amount of bill, status of the bill whether passed or cancelled and amount of bill passed by PAO
- (3) Columns from 4 to 16 viz. Date of presentation, Amount passed by PAO, Date of entry in cash book etc. are not filled in the bill register. Status of bill i.e. date of passing of Bills by Pay & Accounts Officer/bill cancelled is not indicated in the Bill Register, in the absence of this information it is difficult to ascertain the no. of bills passed / cancelled by PAO / DDO during a particular month.
- (4) Bill no. 244,245,282 during 2021-22 has been cancelled without proper attestation.
- (5) In the financial year 2022-23, Bill No. 536 is missing in the bill register.
- (6) Entries made in the Bill Register have not been checked and signed by the concerned officer/bill signing authority.

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

TAN NO. 05

(Observation Memo. No.01 Dated: 26.10.2023)

Subject :- Improper maintenance of Pay Bill Registers.

During the test check of the PBRs maintained by the EE(P), o/o Superintending Engineer, West Maintenance Circle, PWD, GNCTD, Hemanti Nanadan Bahuguna Marg, Karampura, New Delhi-110015 (M-13) for the period 2020-2023, following irregularities have been noticed:-

1. The PBR for 2020-21 is in very shabby and torn out.
2. The Index of PBRs containing names and designation and page reference has not been properly. The same is neither made alphabetically nor designation wise due to which locating a particular employee to see the salary and allowances paid is not feasible.
3. GAR-18, Abstract of Pay bill which is essential as per rules as a mark of check and record has not prepared during the audit period.
4. 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, installment No., PAN No., Quarter no. etc. were also not found completely filled.
5. 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.
 6. 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 but has not been done.
 7. Cutting / Overwriting / Use of Fluid is strictly prohibited in the official record but it has been found to the contrary.

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


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AUDIT PARTY NO. 17