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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 O/O PR. CHIEF ENGINEER, SOUTH ZONE(OLD M-1 ZONE) , 7TH
FLOOR, MSO BUILDING,I.P. ESTATE, DELHI FOR THE PERIOD 2016-17 TO 2019-20.**

INTRODUCTION

The Internal Audit Report on the accounts O/o Pr. Chief Engineer, South Zone(Old M-1 Zone) , 7th Floor, MSO Building,I.P. Estate, New Delhi for the period 2016-17 to 2019-20 was conducted by the field Audit Party No. XIX comprising of Sh. Dinesh Kumar, IAO/AO and Sh. Sandeep Kumar, ASO. The audit was conducted during 10 working days Between 19.11.2020 to 07.12.2020.

AIMS AND OBJECTIVES

M-1 South Zone, PWD, basically look after/supervise the Divisions and Circle Offices of South Zone of Delhi who are responsible for maintenance of Road, School, Building office of Delhi Govt. Etc Situated in South Delhi. M-1 South Zone, PWD have four Circle Offices and in four circle offices, there are thirteen divisions which are detailed below:-

1. Senior Architect (South)M
2. South Maintenance Circle
 - (a) South Road Maintenance Division -1
 - (b) South Road Maintenance Division -2
 - (c) South Building & Saket Court Maintenance Division
 - (d) South Electrical Maintenance Division
 - (e) South Horticulture Maintenance Division
3. South-East Maintenance Circle
 - (a) South East Maintenance Division -1
 - (b) South East Road Maintenance Division -2
 - (c) South East Building Maintenance Division
 - (d) South East Electrical Maintenance Division
4. South-West Maintenance Circle
 - (a) South West Road Maintenance Division -1
 - (b) South West Road Maintenance Division -2
 - (c) South West Building & Dwarka Court Maintenance Division
 - (d) South West Electrical Maintenance Division

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

The following officers have served as HOD/ HOO / DDO / Cashier during 2016-20 to 2019-20 :

| S. No. | Name of Officer | Period | |
|----------------|---|------------|------------|
| | | From | To |
| HOD | | | |
| 1. | Sh. S.K. Rampal, CE | 01.04.2016 | 31.10.2016 |
| 2. | Sh. S.R. Kinra, CE | 31.10.2016 | 31.01.2017 |
| 3. | Sh. M.K. Mahobia, CE | 31.01.2017 | 01.12.2017 |
| 4. | Sh. Veer Sain, CE | 01.12.2017 | 14.11.2018 |
| 5. | Sh. U.C. Mishra, CE | 14.11.2018 | 02.01.2019 |
| 6. | Sh. S.L. Meena, CE | 02.01.2019 | till date |
| HOO | | | |
| 1. | Sh. Ganga Ram, E.E(P) | 01.04.2016 | 01.05.2018 |
| 2. | Sh. S.P. Verma , EE (P) | 04.06.2018 | 30.11.2019 |
| 3. | Sh. Naib Chand, EE (P) | 01.12.2019 | 07.10.2020 |
| 4. | Sh. K.R. Meena, EE (P) | 08.10.2020 | Till date |
| DDO | | | |
| 1. | Sh. Krishan Kumar Sharma, Asst. Admn. Officer | 01.04.2016 | 20.02.2020 |
| 2. | Sh. Krishan Lal, AAO | 25.02.2020 | Till date |
| Cashier | | | |
| 1. | Vacant | 01.04.2016 | 02.12.2018 |
| 2. | Sh. Dinesh Kumar Meena, LDC | 03.12.2018 | Till Date |

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Expenditure of the Department for the period
2016-17 to 2019-20

(Amount in Rs.)

| Period | Budget Allotted | Expenditure | Excess(-) / Savings(+) |
|---------------|------------------------|--------------------|-------------------------------|
| 2016-17 | 208000000 | 109415732 | (+)98584268 |
| 2017-18 | 155900000 | 109536691 | (+)46363309 |
| 2018-19 | 122100000 | 107743883 | (+)14356117 |
| 2019-20 | 116600000 | 108854446 | (+)7745554 |

Vacancy Statement of regular staff :



| S. No. | Name of the post | No. of Sanctioned posts | Filled | Vacant |
|---------------|-------------------------|--------------------------------|---------------|---------------|
| 1 | Group-A | 8 | 5 | 3 |
| 2 | Group-B (Gazatted) | 14 | 13 | 1 |
| 3 | Group-B (Non-Gazatted) | 22 | 12 | 10 |
| 4. | Group-C | 40 | 24 | 16 |
| | Total | 84 | 54 | 30 |

Statutory Audit:

The Statutory audit of the O/o Pr. Chief Engineer, South Zone(Old M-1 Zone) , 7th Floor, MSO Building,I.P. Estate, New Delhi has been conducted upto 2013 by AG (Audit) Delhi.

Maintenance of Records:

The maintenance of record of the O/o Pr. Chief Engineer, South Zone(Old M-1 Zone) , 7th Floor, MSO Building,I.P. Estate, New Delhi for the period 2016-17 to 2019-20 was found satisfactory subject to the observations made in the Current Audit Report.

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PART - I

OLD AUDIT REPORT

| S.No. | Period | Details of outstanding Paras | | | Outstanding Para Numbers |
|-------|--------------|------------------------------|---------------|-------------------|--------------------------|
| | | Opening balance | Paras Settled | Para Settled Nos. | |
| 1. | 2006-2009 | 02 | 0 | 0 | 01, 02 |
| 2. | 2009-2012 | 03 | 0 | 0 | 01,03,04 |
| 3. | 2012-2016 | 05 | 0 | 0 | 01,02,03,04,05 |
| | TOTAL | 10 | 0 | 0 | 10 |

Details of Old Recoveries:-

| S. No. | Period | Recovery of Para No. | Details of Recoveries [Amount in rupees] | | |
|-----------------------------|--------|----------------------|--|-------------------------------|---------|
| | | | Raised | Amount Recovered/ Regularized | Balance |
| 1. | | | NIL | | |
| Balance recovery to be made | | | 0 | | |





List of Para (Order by Audited Year & Para)

View Detailed Audit Report

| Department :Public Works (PWD) | | | | | | | |
|--|------------|----------|----------|----------|---|---------|-----------------------------|
| Sub department:(M-1) PWD Maintenance Zone M-1, 7th Floor, MSO Building, IP Estate, New Delhi (1969/12) | | | | | | | |
| S No. | Start Year | End Year | Para No. | Sub Para | Subject | Status* | Outstanding Amount (in Rs.) |
| 1 | 2006 | 2009 | 1 ✓ | | Reg. performance / functions of zonal office | ○ | 0 |
| 2 | 2006 | 2009 | 2 ✓ | | Short recovery of income tax | ○ | 13493 |
| 3 | 2009 | 2012 | 1 ✓ | | Income Tax | ○ | 7191 |
| 4 | 2009 | 2012 | 3 ✓ | | Prize money not included in Gross Income for the year 2009-10 & 2011-12 | ○ | 0 |
| 5 | 2009 | 2012 | 4 ✓ | | Huge Savings/Excess Expenditure under various heads of Account | ○ | 0 |
| 6 | 2012 | 2016 | 1 ✓ | | Less deduction of License Fee/Water Charges amounting to Rs. 24300/- | ○ | 24300 |
| 7 | 2012 | 2016 | 2 ✓ | | Non adjustment of LTC Advances amounting to Rs. 4,37,088/- | ○ | 0 |
| 8 | 2012 | 2016 | 3 ✓ | | Recovery of Income Tax to the tune of Rs. 8658/- (including Cess) | ○ | 8658 |
| 9 | 2012 | 2016 | 4 ✓ | | Irregular payment made for LTC amounting to Rs. 1,29,362/- | ○ | 129362 |
| 10 | 2012 | 2016 | 5 ✓ | | Non production of Records | ○ | 0 |
| | | | | | | | Total - 183009 |

* 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 Audit Report

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DIRECTORATE OF AUDIT : GOVT. OF NCT OF DELHI
4TH LEVEL, C WING, DELHI SACHIVALAYA, DELHI

AUDIT REPORT OF MAINTENANCE ZONE (M I), PWD,
7TH FLOOR, MSO BLDG., IP ESTATE, NEW DELHI FOR 2006-09

Part I : Nil
Part II : Current Audit

Para No. - I

Ref. Memo No.03
Dated: 21.8.2009

Para No.1

Sub: Reg. performance/functions of zonal office.

As per Section 28.2 of the CPWD Manual the time allowed for carrying out the work as entered in the contract shall be strictly observed by the Contractor and Sec.28.5 further specifies that the tender accepting authority shall review the progress of work each month with all the concerned discipline including the Contractor. Chief Engineer, Maintenance Zone(M-I) is the Head of the Department of Maintenance Divisions in which various projects are being executed. In order to assess the level of performance as well as the effectiveness of supervision by the Zonal office, data as per details given below were obtained and following observations have been made by the audit therefrom:-

| S.No. | Name of the work | Tendered cost/ Expdr.Sanction | Stipulated date of completion | Fig. in lakhs % of progress in work |
|-------|--|----------------------------------|----------------------------------|---|
| 1. | (M 112 - as in July'09) C/o Rotaries on MB Rd. | 79.91 | 10.9.2008 | 35% |
| 2. | (M 113 - as in July'09) C/o footover bridge Capt.Gaur Marg | 193.20 | 06.6.2008 | 55% |
| 3. | (M 131 - as in June'09) S/R to MAMC | 67.92 | 06.5.2008 | 40% |
| 4. | Rehabilitation of NBH' MAMC | 86.86 | 13.11.2008 | 40% |
| 5. | A/A to MAMC | 56.36 | 13.10.2008 | 25% |
| 6. | A/A to MAIDS (M 151 - as in June'09) | 82.89 | 26.2.2009 | 01% |
| 7. | C/o dental wing, MAMC | 128.63 | 25.6.2002 | Infmn. not given |
| 8. | C/o General/Spl ward | 290.00 | 02.11.2003 | " |
| 9. | C/o ward in LN Hosp. | 224.20 | 15.5.2004 | " |
| 10. | C/o Casualty block, LNH | 147.11 | 23.6.2006 | " |
| 11. | - do - | 260.78 | 25.7.2006 | " |
| 12. | Upgradn of st. lighting | 5118.94 | 25.6.2009 | Work in progress |

From the above facts/data it is evident that the implementation of these projects is far away from the expectation. Date of stipulated completion of work has been expired long back but the above projects assigned to various Circles/Divisions are still found to be in progress. Being the

zonal/controlling office of the above Projects, the office of the Chief Engineer is required to introduce a system of stringent monitoring of above major works so as to enable timely action against the Divisions concerned as well as Contractors for delay in execution and timely completion of work.

Apart from above, it has also been observed that some of the building projects under plan schemes were sanctioned and budget provision kept long back but work on these projects are delayed for want of DDAs/MCDs approval, appointment of consultant etc. Since these projects involve huge investment of funds from the Govt. account, the matter may be pursued with above agencies vigorously in order to avoid cost escalation on these projects due to passage of time and also start of indented work without any further delay. Details of these projects are annexed for perusal.

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Para No. 2.

Para No. 17

Ref. Memo No.8
Dated:26.8.2009

Sub: Short recovery of Income Tax

During the scrutiny of Income Tax calculations for the period under audit, following irregularities were noticed:-

(i) Dearness Allowance plus part of DA merged with Basic Pay and shown as Dearness Pay is also included in the definition of salary for working out the amount of HRA exemption under Section 10(13 A) as per the circular No.275/192/2004 IT CB dated 06.12.2004 issued by Govt. of India, M/o Finance. But it has been noticed that DA in some cases and DP in other cases were not considered while arriving at 10% of salary in excess of rent paid and allowing the rent rebate. Accordingly short recovery of income tax found made as per details given below:-

| SNo. | Name of the Official S/Shri | Salary Income | Rent rebate admissible | Savings made/ deducted | Taxable Income | Tax payable | Tax paid | Short recovery of tax |
|------|------------------------------------|---------------|------------------------|------------------------|----------------|-------------|----------|-----------------------|
| 1. | Kedarnath, AE (Year 2008-09) | 5,74,236 | 24,153 | 1,00,000 | 4,50,083 | 46,367 | 44,677 | 1,690 |
| 2. | Pravin Aggarwal, AE (Year 2008-09) | 4,90,010 | 32,868 | 1,00,000 | 3,57,142 | 27,221 | 25,214 | 4,007 |
| 3. | Mahender Pratap Architech(07-08) | 4,27,373 | 66,992 | 56,846 | 3,03,535 | 41,262 | 39,017 | 2,191 |

Note: The tax payable, Tax paid and Short recoveries of tax mentioned above are inclusive of 3% Edu. Cess. The detailed calculations in comparison to the tax assessment made by the DDO are given in the audit memo for verification and appropriate action.

(ii) Variation in deduction of income tax were noticed between tax calculated and actually deducted as per Pay Bill Register. The details are given below:-

(1) Shri Tejinder Sachdeva, Tech. Officer (Year 2007-08)

Income Tax due as per calculation : 34,784
Tax deducted as per PBR : 31,179
Short Recovery of income tax : 3,605

(2) Shri Avtar Singh, AE (Year 2007-08)

Income Tax due as per calculation : 14,824
Tax deducted as per PBR : 12,824
Short Recovery of income tax : 2,000

Short recoveries of Income Tax pointed out above may be recovered from the officials concerned after due verification and deposited in govt. account under intimation to the audit.

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Para No. 3

Ref. Memo No.12
Dated: 28.8.2009

Sub: Non production/maintenance of records.

The following records were not produced to the audit for its scrutiny. These records may be produced to the audit:-

- (i) TR V Stock register
- (ii) Long Term Advance register
- (iii) Property register
- (iv) Spouse information.
- (v) History sheet for Photocopier.

Taken as per

(Jasbir Kaur)
I A O, Audit Party No.II

PART-II - Current Report
(2009-12-)

(Ref. Audit Memo no. 10 Dtd:16.01.2013)

PARA:1

Subject: Income Tax

Para No. III

During the Test check of Income tax calculation for the period 2009-12 in r/o M-1, Maintenance zone, the following discrepancies /short recoveries were noticed:

(1). Leave Encashment amount along with the LTC paid to the official were not taken into account while calculating Income Tax. The details are shown as under:

(a) Sh. Pardeep Kumar, A.E. (2009-10)

Leave encashment for 10 days amounting to Rs. 9,030/- has not been added to Gross Income. Income Tax is re-calculated as under:

| Particulars | Amount (in Rupees) |
|--|--------------------|
| Gross Income | 574,896/- |
| Leave Encashment | 9,030/- |
| Gross | 5,83,926/- |
| Less TA | 19,200/- |
| Add other Income | 1,200/- |
| Less HRA | 76,032/- |
| Total | 4,89,894/- |
| Less Deductions | 1,00,000/- |
| Deduction under 80 D | 13,582/- |
| Deduction under 80 u | 50,000/- |
| Taxable Income | 3,26,312/- |
| Tax | 19,262/- |
| Cess | 578/- |
| Total Tax | 19,840/- |
| Tax Already deducted | 17,980/- |
| Balance to be payable (including cess) | 1,860/- |

(b).Sh.V.V.Sudharmajan,Steno Grade III—2009-10

Leave Encashment of Rs. 6303/- has not been included in Gross Income:

| Particulars | Amount(in Rupees) |
|---|-------------------|
| Gross Salary | 4,20,729 |
| EL Encashment | 6,303 |
| Total | 4,27,032 |
| Less Deduction | 1,00,000 |
| Taxable Income | 3,27,032 |
| Rounded off to | 3,27,030 |
| Tax | 19,406 |
| Cess | 582 |
| Total | 19,988 |
| Tax already deducted | 18,690 |
| Balance Tax to be payable(including cess) | 1,298 |

(c)Smt. Alka Sharma ,UDC,2010-11
EL encashment of Rs.8,202/- has not been added to Gross Income. Revised calculation is shown as under :-

| Particulars | Amount (in Rupees) |
|---|--------------------|
| Gross Salary | 3,81,871 |
| EL Encashment | 8,202 |
| Total | 3,90,073 |
| Less Deduction | 1,00,000 |
| Total | 2,90,073 |
| Rounded off to | 2,90,070 |
| Tax | 10,007 |
| Cess | 300 |
| Total Tax | 10,307 |
| Tax Already deducted | 9,463 |
| Balance Tax to be payable(including cess) | 844 |

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(d). Sh. Kishore Kumar Chhabra, AE(2010-11)
EL Encashment of Rs.15,486/- was not accounted while calculating Income Tax.
Revised calculation is shown as under:

| Particulars | Amount(in Rupees) |
|--|-------------------|
| Gross Salary | 7,06,420 |
| EL Encashment | 15,486 |
| Total | 7,21,906 |
| Add other income | 3,268 |
| Total | 7,25,174 |
| Less deductions | 1,00,000 |
| Taxable Income | 6,25,174 |
| Rounded off to | 6,25,170 |
| Tax | 59,034 |
| Cess | 1,771 |
| Total Tax | 60,805 |
| Tax Already deducted | 57,616 |
| Balance Tax to be payable (including cess) | 3,189 |

Reasons for the above mentioned lapses may be explained to the Audit & necessary recovery of Income Tax may be made from the concerned officials after due verification of records under intimation to Audit. Such similar cases may also be verified /reviewed for taking appropriate action.

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(2). Proof of savings were not found attached with calculation sheet in respect of the following officials:

| S.no | Name of the official | Financial year | Documents not found |
|------|---------------------------|----------------|--|
| 1. | Sh.Dinesh Kumar Verma H/c | 2009-10 | Rent receipt(HRA exemption for Rs.24,710) |
| 2. | Sh.Daya Chand,Peon | 2009-10 | Rent receipt(HRA exemption for Rs.1,299) |
| 3. | Sh.Anand Singh,AE | 2010-11 | Housing Loan repayment certificate for Interest & Principal |
| 4. | Sh.Lal chand,D/man | 2010-11 | LIC receipt of- Rs.10,115/-&Rs.8,352/- |
| 5. | Smt..Nisha Jain,UDC | 2010-11 | Rent receipt(HRA exemption fo Rs.13,610/-) |
| 6. | Sh.Surinder Singh,AE | 2010-11 | PPF-10,000/- &LIC- Rs.34,439/- |
| 7. | Sh.Ashok Kumar Chauhan,AE | 2011-12 | Rent Reciept for Rs.12,500/--(HRA exemption for Rs.71,012/-) |

Reasons for above mentioned lapses may be clarified to the Audit.
Necessary documents may please be obtained from the concerned employees under intimation to Audit.Such similar cases may also be re-viewed/verified for taking appropriate action.

Para No. 14

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PARA :3

(Ref Audit Memo No. 8 Dtd: 16 .01 2013)

Subject: Prize money not included in Gross Income for the year 2009-10 & 2011-12

Scrutiny of records reveals that the following officials /Officers working in M-1, Maintenance Zone have won the prize money during the FY 2009-10 & 2011-12 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) 2009-10 | Amount(In Rupees) 2011-12 |
|------|----------------------------|---------------------------|---------------------------|
| 1. | Sh.Vinod Kumar, Steno II | Rs.2,500/- | |
| 2. | Smt.Jyoti Bhardwaj, UDC | Rs.2,500/- | |
| 3. | Sh.Ranjit Singh, UDC | Rs.3,500/- | |
| 4. | Sh.Tilak Raj, UDC | Rs.1,500/- | |
| 5. | Sh.BrahmaNand, | Rs.2,000/- | |
| 6. | Sh.Rajesh kumar, D/Man | | Rs.1,000/- |
| 7. | Smt.Amarjeet Kaur, LDC | | Rs.2,100/- |
| 8. | Smt.Nisha Jain, UDC | | Rs.5,100/- |
| 9. | Sh.Hukam Chand, UDC | | Rs.1,100/- |
| 10. | Sh.Satyavir Singh, LDC | | Rs.1,000/- |
| 11. | Smt.Madhu Bala Sharma, LDC | | Rs.2,100/- |
| 12. | Sh.Kailash Chand, LDC | | Rs.1,000/- |
| 13. | Sh.N.K.Jain, UDC | | Rs.1,600/- |
| 14. | Smt.Barthla M.Tigga, H/c | | Rs.1,100/- |

| | | | |
|-----|-------------------------|--|------------|
| 15. | Sh.Arjun Singh,Steno | | Rs.4,200/- |
| 16. | Smt.Alka Sharma, | | Rs.5,200/- |
| 17. | Sh.Rajeshwar Parsad,A.E | | Rs.5,200/- |

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List of employees from other Circles/divisions under the control of the office of The M-1, Maintenance Zone for the period 2009-10 and 2011-12 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.

Para No. 2

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Para no:4

(Ref:Audit Memo no :11 Dtd:17.01.2013)

Sub: Huge savings/ Excess Expenditure under various heads of Account.

1. As per Rule 56(2) of GFR, savings as well as provisions that cannot be profitably utilized should be surrendered to Govt. immediately they are foreseen without waiting till the end of the year. Under the following heads huge amount of funds have been found remained unutilized which could have been used in some other submitting Revised Estimates so that which could have been used in some other public utility services.

Period : 2009-10 (Major Head-2059)

| Head of Account | Budget (In Rs.) | Expenditure upto 3/10 (in Rs.) | Savings(in Rs) | %age of Savings |
|-----------------|-----------------|--------------------------------|----------------|-----------------|
| TE | 4,00,000 | 2,08,586 | 1,91,414 | 47% |
| OTA | 20,000 | 6,575 | 13,425 | 67% |
| IT | 1,00,000 | --- | 1,00,000 | 100% |

Period: 2010-11

| Head of Account | Budget(in Rs.) | Expenditure upto 3/11(in Rs.) | Savings (in Rs.) | %age of savings |
|-----------------|----------------|-------------------------------|------------------|-----------------|
| TE | 3,00,000 | 1,76,681 | 1,23,319 | 41% |

8 3/17/12

Period:2011-12

| Head of Account | Budget(in Rs.) | Expenditure up to 3/12(In Rs.) | Saving (in Rs.) | %age of Savings |
|-----------------|----------------|--------------------------------|-----------------|-----------------|
| OTA | 10,000 | 625/- | 9,375/- | 94% |
| Medical | 19,00,000 | 15,67,474 | 332529 | 17% |

Reasons for non-utilization /non-surrendering of excess budget may be clarified to Audit.

2. Under Rule 58(1) & (2), a subordinate authority incurring the expenditure will be responsible for seeing that the allotment placed at its disposal is not exceeded. Where any excess over the allotment is apprehended, the subordinate authority should obtain additional allotment before incurring the excess expenditure. A Disbursing Officer may not, on his own authority, authorize any payment in excess of the funds placed at his disposal.

As per Expenditure Statement furnished to Audit, The department has made excess expenditure over the budget allotment as per details shown as under:

| Year | Head of Account | Budget(in Rupees) | Expenditure(in Rupees) | Excess(in Rupees) |
|---------|-----------------|-------------------|------------------------|-------------------|
| 2010-11 | OE | 9,50,000 | 9,75,454 | +25,454 |
| 2011-12 | OE | 6,30,000 | 6,61,140, | +31,140 |

Reason for excess expenditure over the allotted budget may be explained to Audit. It may also be informed to Audit whether the department has regularized the excess expenditure from the competent Authority or not.

PART - II

CURRENT AUDIT REPORT

PARA 1

Less deduction of License Fee/Water Charges amounting to Rs. 24300/-
(Ref. Memo No.04 dated 24/08/2016)

The PWD Dept. Delhi Govt. have revised the License Fee/Water Charges from July 2012 vide order No.F.4(1)/Misc./PWD&H/A-II/2004/2749-2765 dated 10.03.2014. But scrutiny of PBRs revealed that the department is not deducting the License Fee/Water Charges from the salary of under-mentioned employee according to the revised rates as per details given below:

| S. No. | Name & Desgn. (Sh/Smt.) | Residential Address | Description | Period | License Fee/Water Charges (Rs.) | | | No. of month | Amount recoverable (Rs.) |
|--------------|---------------------------------|--|--------------|---------------------------------|---------------------------------|--------------|---------------|--------------|--------------------------|
| | | | | | Due | Deducted | Diff | | |
| 1. | Harkesh Shah, UDC | Qr. No.2,G. F. Type-1, sector-3, Dwarka, New Delhi. | L. Fee W/Ch. | 7/13 to 07/16 04/13 to 07/16 | 135/- 157/- | 115/- NIL | 20/- 157/- | 37 40 | 740/- 6280/- |
| 2. | Arjun Singh, Steno | 785- F Timarpur, Type-3 | W/Ch. | 04/13 to 07/16 | 236/- | NIL | 236/- | 40 | 9440/- |
| 4. | Chander Mohan Meena, J.E. Civil | C-2/18, 3 rd floor, Deen Dayal Hos. Hari ngr.N.D. | W/Ch. | 04/13 to 07/16 | 196/- | NIL | 196/- | 40 | 7840/- |
| Total | | | | | | | | | 24300/- |

Necessary steps should be taken to recover the arrears of License Fee / Water Charges amounting to Rs. 24,300/- as detailed above after due verification of records under intimation to audit. Other similar cases, if any, may also be taken into account for similar action at your own level.

PARA II

Non-adjustment of LTC Advances amounting to Rs. 4,37,088/-

(Ref. Memo No.09 dated 02/09/2016)

As per provisions given in Rule 14 of Leave Travel Concession Rules LTC when advance is taken, the claim should be submitted within one month from the date of return journey. If not, outstanding advance will be recovered in one lump sum and the claim will be treated as one where no advance is sanctioned. During the course of audit, it has been observed that a huge amount is lying un-adjusted. The details of outstanding LTC advances drawn up to March, 2015 is given below:

| S.No. | Name & Designation | Block year | Bill No. | Date | Amount (Rs.) | Remarks |
|-------|------------------------------|------------|----------|------------|--------------|----------------|
| 1. | P.K. Mahndirata, AE M-14 | 2012-13 | 211 | 22/08/2013 | 2,160 | Home Town |
| 2. | Atul Kumar Garg, SE M-14 | 2010-13 | 229 | 10/09/2013 | 1,29,600 | LTC(All India) |
| 3. | Satish Kumar Kaushal, AE M-1 | 2010-13 | 440 | 24/02/2014 | 72,473 | LTC(All India) |

Amish

| | | | | | | |
|----|--------------------------|---------|-----|------------|----------|---------------------------|
| 4. | B.C. Pant, EE M-1 | 2012-13 | 48 | 01/05/2014 | 43,200 | J&K against Home Town |
| 5. | Atul Kumar Garg, SE M-14 | 2014-15 | 265 | 20/10/2014 | 50,850 | Shilong against Home Town |
| 6. | N.K. Sharma, AE M-142 | 2010-13 | 311 | 21/11/2014 | 1,17,475 | LTC(All India) |
| 7. | M. John Peter, SE M-16 | 2012-13 | 369 | 05/01/2015 | 21,330 | Home Town |

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Necessary steps should be taken to adjust the LTC bills at the earliest after due verification of records under intimation to audit.

PARA III

Para-08

SUB.-Recovery of Income Tax to the tune of Rs.8658/- (including Cess)

(Ref. Memo no.10 dated 02/09/2016)

During the course of audit on scrutinizing of Income Tax Calculation Sheets it has been observed that the amount of 10 days leave encashment availed in lieu of LTC has not been taken in income of the following officers/officials while computing the income tax. The revised calculation of the following officials is as under:

1. Sh. Neelam Mathpal, Asstt. (F.Y. 2014-15)

| S.No. | Description | Calculation by the Deptt. (in Rs.) | Calculation by Audit (in Rs.) |
|-------|------------------------|--|---|
| 1 | Total Income | 753394 | 769401 |
| 2 | Deductions permissible | T.A.- 9,600,, Rebates u/s 80c-1,50,000/-rebate u/s 80d-3900=1,63,500/- | T.A.-9,600,, Rebates u/s 80c-1,50,000/-rebate u/s 80d-3900=1,63,500/- |
| 3 | Taxable Income | 589894 | 605901 |
| 4 | Income tax | 42978/- | 46180/- |
| 5 | Cess | 1290/- | 1385/- |
| 6 | Total tax | 44268/- | 47565/- |
| 7 | Total tax deducted | | 44268/- |
| 8 | Income Tax Recoverable | | 3297- |

2. Sh. Mahender Singh Yadav Draftsman (F.Y. 2014-15)

| S.No. | Description | Calculation by the Deptt. (in Rs.) | Calculation by Audit (in Rs.) |
|-------|--------------|------------------------------------|--------------------------------|
| 1 | Total Income | 750510/- | 752249/- |

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| | | | |
|---|------------------------|---|---|
| 2 | Deductions permissible | T.A.-9600,HRA,rebate-87264/-,Rebates u/s 80c-1,50,000/-rebate u/s 80d-3900/-=2,50,764/- | T.A.-9600,HRA,rebate-87264/-,Rebates u/s 80c-1,50,000/-rebate u/s 80d-3900/-=2,50,764/- |
| 3 | Taxable Income | 499750/- | 501485/- |
| 4 | Income tax | 22975/- | 25297/- |
| 5 | Cess | 690/- | 758/- |
| 6 | Total tax | 23665/- | 26055/- |
| 7 | Total tax deducted | | 23665/- |
| 8 | Income Tax Recoverable | | 2390/- |

3. Sh. Rajesh, Draftsman (F.Y. 2014-15)

| S.N o. | Description | Calculation by the Deptt. (in Rs.) | Calculation by Audit (In Rs.) |
|--------|------------------------|---|---|
| 1 | Total Income | 672558/- | 686986/- |
| 2 | Deductions permissible | T.A.9600/-, rebate u/s80c 150000/-=1,59,600/- | T.A.9600/-, rebate u/s80c 150000/-=1,59,600/- |
| 3 | Taxable Income | 512958/- | 527386/- |
| 4 | Income tax | 27592/- | 30477/- |
| 5 | Cess | 828/- | 914/- |
| 6 | Total tax | 28420/- | 31391/- |
| 7 | Total tax deducted | | 28420/- |
| 8 | Income Tax Recoverable | | 2971/- |

Necessary steps should be taken to recover the income tax of Rs.8658/-(including cess) from the concerned employees after due verification of records under intimation to audit. Other similar cases may be reviewed at your own level.

PARAH *Paro-09*

SUB:-Irregular payment made for LTC amounting to Rs.129,362/-
(Ref. Memo No.11 dated 05/09/2016)

During the course of audit, it has been observed that the irregular payments for LTC have been made to under mentioned staff members, which needs to be recovered after due verification under intimation to audit:

1. **Sh. Shri Chiranjil Lal UDC**
He has claimed LTC (block yr: 2010-2013) vide Bill No.393 dt. 13-01-14 of Rs.2237/- for the journey performed between Delhi to Lucknow & back. On scrutiny of LTC BILL, it

Chiranjil

revealed that journey has been performed from Delhi to Lucknow & back by train on tatkal ticket. Hence, the fare amounting to Rs:1875/- is only admissible, so, irregular payment made to him for Rs.362/- may be recovered from him after due verification under intimation to audit.

2. **Sh. Atul Ku. Garg S.E(C).**

He has claimed LTC Advance vide Bill No.229 dt. 10.09.2013 of Rs.1,29,000/- for the journey performed between Delhi to Port Blair & back. On scrutiny of LTC Bill No. 229 dt. 10-09-13 amounting to Rs. 1,29,000/-, it revealed that journey has been performed from Delhi to Port Blair & Back by Air but the Air ticket as well as Boarding passes were not attached with the bill. So produce the Air Ticket and Boarding Passes under intimation to audit. Otherwise, non-production of the Air Tickets and Boarding Passes the entire amount may be recovered from him after due verification under intimation to audit.

Necessary steps should be taken to recover Rs.1,29,362/- from them after due verification of records under intimation to audit. Other similar cases may be reviewed at your own level.

PARA-V

Non Production of Records

(Ref. Audit Memo Nos.01a, 01d, 05, 08 dated 22/08/20-16, 26/08/2016 and 01/09/2016)

The under mentioned records have not been produced to audit. This record may be traced out and produced to next audit :

1. TRV Stock Register
2. Property Register
3. History Sheet for photocopier
4. Stock Register consumable and non-consumable
5. Long term Advance Register.
6. Library Record
7. Postage Stamp Account Register
8. Calculation Sheets of the year 2012-2013
9. Reply of outstanding audit paras.

TAN NO.1

Irregularities in maintaining of Cash Book.
(Ref. Memo No.03 dated 23/08/2016)

As per Rule 13 (ii) of Receipt & Payment Rules, 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.

As per rule 13(iii) of Receipt & Payment rules, the Cash Book should be closed regularly and completely checked. The DDO should verify the totaling of the Cash Book or have this done by some responsible officers other than the writer of the Cash Book and initial is correct.

As per rule 13 (iv) of Receipt & Payment rules, at the end of each month, the DDO should verify the cash balance in the Cash Book and record a signed and dated certificate to that effect. "Certified that Cash amounting to Rs.----- (Rupees only) has been physically verified and found correct as per the balance recorded in the Cash Book."

[Signature]

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Current Audit Report

During the course of current audit, 10 observation Memos were issued to the O/o Pr. Chief Engineer, South Zone(Old M-1 Zone) , 7th Floor, MSO Building,I.P. Estate, New Delhi for the period 2016-17 to 2019-20. No audit memos was settled on the spot. All 10 audit Memos have been converted into 04 Audit Paras and 05 TANs.

Details of Current Recovery:

| S.No. | Memo No. | Details of Recoveries [amount in rupees] | | | Incorporated in Para No. |
|-------|--------------|---|----------------------|---------|-----------------------------|
| | | Raised | Recovered on Spot | Balance | |
| 1 | 01 | 1950 | 0 | 1950 | PARA-01 |
| 2 | 02 | 1366 | | 1366 | PARA-02(A) |
| 3 | 09 | 36577 | | 36577 | PARA-02 (B) |
| | Total | 39893 | 0 | 39893 | |

Internal audit report has been prepared on the basis of information furnished and made available by the O/o Pr. Chief Engineer, South Zone(Old M-1 Zone) , 7th Floor, MSO Building,I.P. Estate, New Delhi for the period 2016-17 to 2019-20. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and / non information on the part of auditee.



(DINESH KUMAR)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XIX

PART-II
CURRENT AUDIT REPORT (2016-17 to 2019-20)

PARA-01 Recovery of DGEHS Subscription of Rs.1950/-.

(Audit Memo No. 01 , Dated: 24.11.2020)

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 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 of the DDO, O/o Pr. Chief Engineer, South Zone (Old M-1 Zone) , 7th Floor, MSO Building, I.P. Estate, New Delhi. for the period 2017-18 to 2019-20, 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 :-

| S. No | Name & Designation | Periods in months | No. of months | Deducted per month as per PBR (in Rs.) | To be deducted per month (in Rs.) | Amount to be recovered (in Rs.) |
|--------------|---------------------------|------------------------|---------------|--|-----------------------------------|---------------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | |
| 1. | Parveen Kumar Sharma, E.E | Feb 2017 to April 2017 | 3 | 325 | 650 | 975 |
| 2. | Kishor Kumar Sharma, A.E. | Feb 2017 to April 2017 | 3 | 325 | 650 | 975 |
| Total | | | | | | 1950 |

HOO may recover Rs. 1950/- from the above officials after due verification of facts and figures and similar types of other cases may also be got reviewed at HOO level under intimation to Audit.

PARA-02(i) Income tax – Recovery of Rs. 1367/-

(Audit Memo No. 02 , Dated: 24.11.2020)

During the test check of Income Tax calculation sheets for the audit period 2016-17 to 2019-20 , excess/inadmissible/less deduction of income tax was allowed/made as per rules in the following cases :

(A) Krishan Kumar Sharma, AAO (2016-17):-

| Particulars | I.Tax calculation as per Office | Observation as per Audit | Diff. |
|-------------------------------------|---------------------------------|--------------------------|-------|
| Gross Salary (A) | 868708 | 868708 | 0 |
| Less : Exemption u/s 10(13A) Actual | 0 | 0 | 0 |

| | | | |
|---|--------|--------|------|
| 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. | | | |
| Less: T.A. | 19200 | 19200 | 0 |
| Less: Interest on HBA | 33115 | 33115 | 0 |
| Less : deduction u/s 80 C | 150000 | 147904 | 2096 |
| Less : deduction u/s 80 D | 3900 | 3900 | 0 |
| Total Deduction (B) | 206215 | 204119 | 2096 |
| Net Taxable Income (A-B) | 662493 | 664589 | 2096 |
| I.Tax @ 10% | 25000 | 25000 | 0 |
| I.Tax @ 20% | 32499 | 32918 | 419 |
| I.Tax @ 30% | 0 | 0 | 0 |
| E. Cess | 1725 | 1738 | 13 |
| Tax paid / to be paid by the employee | 59224 | 59656 | 432 |

(B) Reena Sharma, UDC (2016-17):-

| Particulars | I.Tax calculation as per Office | Observation as per Audit | Diff. |
|---|---------------------------------|--------------------------|-------|
| Gross Salary (A) | 580104 | 580104 | 0 |
| Less : Exemption u/s 10(13A) 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. | 52620 | 50568 | 2052 |
| Less: T.A. | 19200 | 19200 | 0 |
| Less: HBA | 0 | | 0 |
| Less : deduction u/s 80 C | 150000 | 150000 | 0 |
| Less : deduction u/s 80 D | 1500 | 1500 | 0 |
| Total Deduction (B) | 223320 | 221268 | 2052 |
| Net Taxable Income (A-B) | 356784 | 358836 | 2052 |
| I.Tax @ 10% | 10678 | 10884 | 206 |
| I.Tax @ 20% | 0 | 0 | 0 |
| Rebate under section 87 A | 5000 | 5000 | 0 |
| E. Cess | 170 | 177 | 7 |
| Tax paid / to be paid by the employee | 5848 | 6061 | 213 |

(C) Jomy Paul, Office Superintendent (2017-18):-

| Particulars | I.Tax calculation as per Office | Observation as per Audit | Diff. |
|---|---------------------------------|--------------------------|-------|
| Gross Salary (A) | 645428 | 645428 | 0 |
| Less : Exemption u/s 10(13A) 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. | 0 | 0 | 0 |
| Less: T.A. | 19200 | 19200 | 0 |
| Less: 80 EE | 49472 | 49472 | 0 |

| | | | |
|---------------------------------------|--------|--------|-----|
| Less : deduction u/s 80 C | 150000 | 150000 | 0 |
| Less : deduction u/s 80 D | 5625 | 5625 | 0 |
| Total Deduction (B) | 224297 | 224297 | 0 |
| Net Taxable Income (A-B) | 421131 | 421131 | 0 |
| I.Tax @ 5% | 8557 | 8557 | 0 |
| I.Tax @ 20% | 0 | 0 | 0 |
| I.Tax @ 30% | 0 | 0 | 0 |
| E. Cess | 257 | 257 | 0 |
| Tax Due | 8814 | 8814 | 0 |
| Tax paid / to be paid by the employee | 8092 | 8814 | 722 |

HOO may recover Rs. 1367/- from the above officials after due verification of facts and figures and similar types of other cases of the audit period may also be got reviewed at HOO level under intimation to Audit.

PARA-02(ii) Income tax – Recovery of Rs. 36577/-

(Audit Memo No. 09 , Dated: 04.12.2020)

During the test check of Income Tax calculation sheets for the audit period 2016-17 to 2019-20 , less deduction of income tax was made in the following case:

Gyan Singh (2019-20):-

| Particulars | I.Tax calculation as per Office | Observation as per Audit | Diff. |
|---|---------------------------------|--------------------------|-------|
| Gross Salary (A) | 1345298 | 1345298 | 0 |
| Other Income | 176400 | 176400 | |
| Less : Exemption u/s 10(13A) 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. | 0 | 0 | |
| Less: T.A. | | | 0 |
| Less: Standard Deduction | 50000 | 50000 | 0 |
| Less : deduction u/s 80 C | 150000 | 150000 | 0 |
| Less : deduction u/s 80 D | 7800 | 7800 | 0 |
| Total Deduction (B) | 207800 | 207800 | 0 |
| Net Taxable Income (A-B) | 1313898 | 1313898 | 0 |
| I.Tax @ 5% | 12500 | 12500 | 0 |
| I.Tax @ 20% | 100000 | 100000 | 0 |
| I.Tax @ 30% | 94170 | 94170 | 0 |
| E. Cess | 8267 | 8267 | 0 |
| Tx Due | 214937 | 214937 | 0 |
| Tax Deducted/To be Deducted | 214937 | 178360 | 36577 |

HOO may recover Rs. 36577/- from the concerned officials after due verification of facts and figures and similar types of other cases of the audit period may also be got reviewed at HOO level under intimation to Audit.

PARA-03: Reg. performance/functions of zonal office.

(Audit Memo No. 06 , Dated: 02.12.2020)

As per section 28.2 of the CPWD Manual the time allowed for carrying out the work as entered in the contract shall be strictly observed by the Contractor and Sec. 28.5 further specifies that the tender accepting authority shall review the progress of work each month with all the concerned discipline including the Contractor. Chief Engineer, Maintenance Zone (M-1) is the Head of the Department of Maintenance Divisions in which various projects are being executed. In order to assess the level of performance as well as the effectiveness of supervision by the Zonal Office, data/status report as on 08.10.2020 were obtained and following observations have been made by the audit therefrom:-

| S. No. | Name of Work & Location | Tendered Cost (Rs.) | Agency | Date of Commencement | Date of Completion (Stipulated) | Physical Progress of work |
|-----------------------------------|---|---------------------|--|----------------------|---------------------------------|---------------------------|
| South West Road Division-1 | | | | | | |
| 1 | A. Strengthening of Outer Ring Road (Road ID 347) from Africa Avenue crossing to RTR Flyover under PWD Division South West Road-I, New Delhi. B. Strengthening of Rao Tula Ram Marg (Road ID 98) from Ring Road crossing to NH8 under PWD Division South West Road-I, New Delhi. C. Strengthening of Dwarka approach Road (Road ID -1712) from Airport Terminal 1 crossing to Palam flyover under PWD Division South West Road-I, New Delhi. D. Strengthening of Nelson Mandela Marg (Road ID -21) from Masoodpur Flyover to Outer Ring Road (one way) under PWD Division PWD Division SW Road-I, New Delhi. | 1348.91 lakhs | M/s MAHAVIR PRASAD GUPTA AND SONS | 16.12.19 | 13.02.20 | 50% |
| 2 | Street Scaping of Road (from Mayapuri to Moti Bagh Junction), Delhi. | 5767.03 lakhs | Shri PAWAN KUMAR | 02.01.20 | 31.12.20 | 15% |
| South West Road Division-2 | | | | | | |
| 1 | 1) Strengthening of Pankha Road (ID1155) under PWD ,SWR-II Division ,New Delhi. 2) Strengthening of OF PT.Vishnu Dutt Marg (ID1224) & Connecting Raod (ID1225) at Janak Puri under PWD,SWR-II Division,New delhi .3) Strengthening of Palam Dabri Road (ID1221)under PWD ,SWR-II Division ,New Delhi | 670.73 lakhs | M/S C.P Arora Engineer s Contractors Pvt Ltd | 07.01.20 20 | 06.03.20 20 | 40% |

| South West Bldg Division | | | | | | |
|-----------------------------|---|---------------|--------------------------------|------------|------------|-----|
| 1 | C/O of 45 Nos. porta cabin aam admi mohalla clinic under Sub Div,-I, II, III & IV SWBMD , New Delhi(SH:- Civil & Electrical works) | 761.76 lakhs | Sh Devendra Kumar | 12.02.2019 | 31.10.2020 | 72% |
| South East Road Division-1 | | | | | | |
| 1 | Street Scaping of Ring Road from Moolchand Junction to Ashram Chowk. | 1911.68 lakhs | M/s K.L. Arora & Sons. | 16.10.19 | 12.07.2020 | 23% |
| 2 | Strengthening of Barapullah Elevated Road Phase - I, from Sarai Kale Khan to Jawaharlal Nehru Stadium (Both Carriage way) along with Clover leaves on both side of road.(Road ID - 136). | 522.23 lakhs | M/s Awasthi Construction Co. | 14.11.19 | 13.01.2020 | 25% |
| 3 | STRENGTHENING OF (I) SHIV MANDIR MARG (ID-503) (II) FEROUZE GHANDHI MARG (ID-501) (III) VEER SAWARKAR ROAD (ID-502) (IV) B.P. MARG (ID-490) (V) LALA LAJPAT RAI MARG AND (VI) DEFENCE COLONY FLYOVER (ID-1148) UNDER PWD DIVISION SER-I | 934.65 lakhs | M/s SBG Infracon Pvt. Ltd. | 11.12.19 | 23.02.2020 | 75% |
| 4 | Strengthening of (i) MMA Road (ID-481) from Mathura Road to Okhla Head (ii) M.P. Road (ID-483) from MMA Road Junction to Captain Gaur Marg (iii) SMA on Modi Mill Flyover (iv) Strengthening of CV Raman Marg (ID-484) (v) Mata Mandir Road (ID-485) and (vi) Gurudwara Road (ID-486) under PWD SER-1 | 742.26 lakhs | M/s C.Parkashan & Co. | 19.07.20 | 01.10.2020 | 20% |
| South Road-1 Division | | | | | | |
| 1 | Strengthening of Apeejay School Road, Sheikh Saria Phase-I Road No. 1& Road No.2 Khirki Road, Birla Vidya Niketan Marg, Mandir Marg, Main Road Sector-I Pushp Vihar, Pankaj Juyal Marg H-Block Road and NBCC Plaza Road under Sub-Division SR-14 | 616 lakhs | M/s Chaudhary Construction Co. | 15.11.2019 | 14.05.2020 | 5% |
| South Building (M) Division | | | | | | |
| 1 | Construction of 30 Nos. Aam Admi Mohalla Clinic at various places under south building (M) Division/South District | 548.44 lakhs | M/s P.S Associates | 10-01-2019 | 08-07-19 | 82% |
| 2 | Upgradation/Renovation of one staff room in each 951 schools, Civil & Electrical work (SH:- Staff rooms 75 no. under south Building Maintenance Division). | 610.60 lakhs | M/s S.M. Builders | 14-03-2019 | 13-09-19 | 80% |

From the above facts/data, it is evident that the implementation of these projects is far away from the expectation. Date of stipulated completion of most of works have been expired long back but the above projects assigned to various Circles/Divisions are still found to be in progress. Being the Zonal/controlling office of the above Projects, the office of the Chief Engineer is required a stringent monitoring of above works for timely completion of work under intimation to Audit.

PARA-04: Pending Arbitration cases.

(Audit Memo No. 08 , Dated: 03.12.2020)

During scrutiny of record/as per information received, it was observed that following Arbitration cases of different divisions under O/o Pr. Chief Engineer, South Zone(Old M-1 Zone) ,7th Floor, MSO Building, I.P. Estate, New Delhi are pending.

| Sr. No. | Name of Work | Amount of Claim | Name of Arbitrator |
|---------|--|--|-------------------------------------|
| 1. | Dismantling and repair of existing BRT Corridor from Ambedkar Nagar to Lajpat Nagar Metro Station i/c Shifting of Bus Queue Shelter. | Rs. 79,91,05,055/- + 18% Intrest | Sh. Nand La Singh |
| 2. | Improvement of drainage system of Hans Raj Gupta Marg at G.K.-1, New Delhi (SH: Brick Masonry Drain and Footpath at Hans Raj Gupta Marg. | Rs.6.01 Crore + Interest | Sh. Anil Kumar Verma |
| 3. | Improvement of drain and carriageway by RMC at Old MB Road, IGNOU Road & Phirni Road (SH: Civil Work) | 3.02 Crore | Sh. A.K. Singhal |
| 4. | Construction of Foot over Bridge at Aurobindo Marg, New Delhi | 73,11,601/- plus 12% interest on the awarded amount w.e.f. 08.11 2017 till realisation | Shri. MCT Pareva, Rtd.ADG |
| 5. | Construction of Police Station and Staff Quarters at Inderpuri, New Delhi 234/EE/CBMD M-122/2002-03 | 4,79,76,202/- | Shri. MCT Pareva, Rtd.ADG |
| 6. | EOR for Iron Net for Open Terrace, wall tiles in Corridor & Misc Civil works at SKV Mehrauli No. 2 New Delhi (School ID 1923079) 117/EE/South Building (M)/2016-17 | 10,77,221/- | K.N. Aggarwal |
| 7. | Up gradation of Ghitorni Road from Ghitorni to CPWD Land. 62/EE/PWD/M-113/2013-14 ARB/MCTP/(27) /243(DHC)/2019 | Amount of Total Claims Rs.1,93,42,857/- + Interest @ 18% | Shri M.C.T. Pareva, Sole Arbitrator |
| 8. | Road marking with thermoplastic paint as per New Pattern at intersections of various roads Under PWD SD M-1131, New Delhi. 42/EE/PWD/M-113/2013-14 ARB/MCTP/(29)/245(DHC)/2019 | Amount of Total Claims Rs.14,45,921/- + Interest @ 18% | Shri M.C.T. Pareva, Sole Arbitrator |
| 9. | A/R & M/O to various roads under PWD Division M-113(N) during 2011-12 (SH: Removal of Malba). 54/EE/PWD/M-113/2013-14 ARB/MCTP/(28) /244(DHC)/2019 | Amount of Total Claims Rs.4,48,500/- + Interest @ 18% | Shri M.C.T. Pareva, Sole Arbitrator |
| 10. | A/R & M/O to various roads under PWD Division M-113(N) during 2013-14 (SH: Removal of Malba under Sub Division M-1131). 02/EE/PWD/M-113/2013-14 ARB/MCTP/(25) /241(DHC)/2019 | Amount of Total Claims Rs.3,07,000/- + Interest @ 18% | Shri M.C.T. Pareva, Sole Arbitrator |
| 11. | Widening of Mehrauli Mahipalpur Road. SH: From 4 lanes to 8 lanes and service road from Andheria Road to Masoodpur village ARB.P. 665/2017/ | Amount of Total Claims Rs.8,60,00,000/- + interest @18% | Shri Anil Kumar, Sole Arbitrator |

| | | | |
|-----|--|--|--|
| | KCC Buildcon Pvt. Ltd. v/s Government of NCT of Delhi & Ors. | | |
| 12. | A/R & M/O to various roads under PWD Division M--113 (N) New Delhi dg 2014-15. SH:- Miscellaneous footpath repair work on Shaheed jeet singh marg and Qutub institional area on shri aurobindo marg. Agreement No. 139/EE/PWD/M-113/2014-15. | Amount of Total Claims Rs. 1,57,5000/- | Sh. O.P. Bhatia Retd. (ADG) (CPWD) |
| 13. | A/R & M/o various roads under Division SWR-II PWD Dg 2017-18 SH:- Desilting of Storm Water Drain by Super Sucker Machine of Sub Division-23 (Najafgarh Bijwasan Road & Jhatikra Road) | Rs. 16,12,589/- | Delhi International Arbitration Centre (DIAC) Delhi High Court |
| 14. | A/R & M/o various roads under Division SWR-II PWD Dg 2017-18 SH:- Desilting of Storm Water Drain by Super Sucker Machine Setcion-II Najafgarh Dechaon & Jharoda | Rs. 17,10,096/- | Delhi International Arbitration Centre (DIAC) Delhi High Court |
| 15. | Widening and Strengthneing of Road from Najafgarh Dhansa Road to Jhuljhuli Morh via Ghummanhera Village New Delhi | Rs 13,25,59,905/- | Shri DINESH KUMAR, SOLE ARBITRATOR Retd. E-in-C PWD |
| 16. | EOR to Police Colony Sec - 16-A, Dwarka under Sub Division-III of SWBMD, New Delhi during 2017-18. (SH :-Upgradation of 208 Flats Sec-16-A, Dwarka, New Delhi). | Rs 1,32,49,409/- | Sh. Rakesh Misra, (Sole arbitrator former DG, CPWD) |
| 17. | EOR to Police Colony Sec-16 B, Dwarka under Sub Division-III of SWBMD, New Delhi during 2017-18. (SH :-Upgradation of 452 Flats 16-B, Dwarka, New Delhi). | Rs 2,30,11,980/- | Sh. Rakesh Misra, (Sole arbitrator former DG, CPWD) |
| 18. | construction of New VREC of Assembly Construction No. 35 (Najafgarh) at SDM Office Complex New Delhi. | Rs. 1,07,00,000/- | Sh. Ravi Marhur, Chief Engineer (Retd.) PWD |

Office of Pr. Chief Engineer, South Zone (Old M-1 Zone) may expedite the pending court cases on priority basis under intimation to Audit.


(DINESH KUMAR)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XIX

(TEST AUDIT NOTE)

TAN-01 Improper maintenance of Pay Bill Registers.

(Audit Memo No. 03 , Dated: 25.11.2020)

During the test check of the PBRs maintained by O/o Pr. Chief Engineer, South Zone(Old M 1 Zone) , 7th Floor, MSO Building,I.P. Estate, New Delhi, for the Audit period 2016-17 to 2019-20, 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, installment No., PAN 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. Several cutting/over-writing made in the PBR which is required to be attested by the DDO concerned.

Necessary steps may be taken to rectify the above discrepancies.

TAN-02 Under utilization of budget.

(Audit Memo No. 04 Dated: 26.12.2020)

On scrutiny of annual budget related to the Audit period i.e. 2016-17 to 2019-20 of O/o Pr. Chief Engineer, South Zone(Old M-1 Zone) , 7th Floor, MSO Building,I.P. Estate, New Delhi, which shows there are huge savings in some of the Heads under Non-Plan scheme, ranging even upto 100% as detailed below:

(In Rs.)

| Head of Account (Major Head -2059) | Budget Allotment | Expenditure | Savings | %age of savings |
|------------------------------------|------------------|-------------|---------|-----------------|
| Non-Plan (2016-17) | | | | |
| 880013- O.E. | 4100000 | 1029349 | 3070651 | 78.89% |
| 880003- OTA | 400000 | 0 | 400000 | 100% |
| Non-Plan (2017-18) | | | | |
| 880013- O.E. | 2500000 | 1059587 | 1440413 | 57.62% |

| | | | | |
|---------------------------|---------|---------|---------|--------|
| 880011- DTE | 700000 | 305554 | 394446 | 56.35% |
| 880003- OTA | 200000 | 0 | 200000 | 100% |
| Non-Plan (2018-19) | | | | |
| 880013- O.E. | 2000000 | 763233 | 1236767 | 61.84% |
| 880006- Medical | 3500000 | 2138834 | 1361166 | 38.90% |
| Non-Plan (2019-20) | | | | |
| 880013- O.E. | 1000000 | 696212 | 303788 | 30.38% |
| 889913- I.T. | 100000 | 0 | 100000 | 100% |

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

TAN-03 Physical Verification of Stock Register.

(Audit Memo No. 05 , Dated: 01.12.2020)

During Scrutiny of MAS stock registers maintained in O/o Pr. Chief Engineer, South Zone(Old M-1 Zone) , 7th Floor, MSO Building, I.P. Estate, New Delhi it is observed that physical verification of Stock Register was not done. Whereas as per GFR Rule, 213:-

- 1) **Page counting certificate** :- The mandatory page counting certificate is not recorded in the Stock Registered on the first page which is also required to be countersigned by the DDO/HOO concerned.
- 2) **Verification of Consumables:** A physical verification of all the consumable goods and materials should be undertaken at least once in a year and discrepancies, if any, shall be recorded in the stock register for appropriate action by the competent authority.
- 3) **Procedure for Verification:**
 - (i) Verification shall always be made in the presence of the officer, responsible for the custody of the inventory being verified.
 - ii) A certificate of verification alongwith the findings shall be recorded in the stock register.
 - iii) Discrepancies, including, shortage, damages and unserviceable goods, if any, identified during verification, shall immediately be brought to the notice of the competent authority for taking appropriate action in accordance with provision given in Rule 33 to 38 and Rule 214. Buffer Stock: Depending on the frequency of requirement.

Necessary steps may be taken to rectify the above discrepancies.

TAN-04 Deficiency in Bill Register/G.A.R.- 09.

(Audit Memo No. 07 , Dated: 02.12.2020)

During the test check of the Bill Register/G.A.R.- 09 maintained by O/o Pr. Chief Engineer, South Zone(Old M-1 Zone) , 7th Floor, MSO Building, I.P. Estate, New Delhi for the Audit period 2016-17 to 2019-20, following irregularities have been noticed:-

- (1) The mandatory page counting certificate is not recorded in the Bill Register on the first page which is also required to be countersigned by the DDO concerned.
- (2) Entries made in the Bill Register not signed by DDO.
- (3) Several cutting/over-writing made in the Bill Register, which is required to be attested by the DDO concerned.

Necessary steps may be taken to rectify the above discrepancies.

TAN-05 Non compliance of provisions of Income Tax Act.

(Audit Memo No. 10 , Dated: 04.12.2020)

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

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 some of the cases copy of PAN has not been obtained by the authorities.

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.

During scrutiny of the record of audit period, it observed that in most of the cases, tax not deducted on average basis and maximum amount of annual tax has been deducted in the last quarter.

Authority is advised to recover the Income Tax from the officials / officers of the organization in proportion during a financial year.

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 is advised to obtain original rent receipts, 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, 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.

HOO is advised to obtain complete information from the official before allowing deduction for interest and repayment of principal of home loan.


(DINESH KUMAR)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XIX

| Sr. No. | Memo No. | Particulars of Memo | Remarks |
|---------|----------|---|------------|
| 1. | 1 | Recovery of DGEHS Subscription of Rs.1950/-. | PARA-01 |
| 2. | 2 | Income tax – Recovery of Rs. 1367/- | PARA-02(A) |
| 3. | 3 | Improper maintenance of Pay Bill Registers. | TAN-01 |
| 4 | 4 | Under utilization of budget. | TAN-02 |
| 5 | 5 | Physical Verification of Stock Register. | TAN-03 |
| 6 | 6 | Reg. performance/functions of zonal office. | PARA-03 |
| 7 | 7 | Deficiency in Bill Register/G.A.R.- 09 | TAN-04 |
| 8 | 8 | Pending Arbitration cases. | PARA-04 |
| 9 | 9 | Income tax – Recovery of Rs. 36577/- | PARA-02(B) |
| 10 | 10 | Non compliance of provisions of Income Tax Act. | TAN-05 |

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