

(39)

**DIRECTORATE OF AUDIT**  
**4<sup>th</sup> Level, 'C' Wing**  
**Delhi Secretariat, New Delhi**

**Sub:- Audit report of M-2, PWD Maintenance (East) Zone, 3<sup>rd</sup> floor, MSO Building, New Delhi for the period 01/04/2020 to 31/03/2023.**

**INTRODUCTION**

The I.A.R. on the account of M-2, PWD Maintenance (East) Zone, 3<sup>rd</sup> floor, MSO Building, New Delhi for the period 01/04/2020 to 31/03/2023 was conducted by field Audit Party No. XXXII headed by Sh. Anand Kumar Gupta, Sr. A.O. and Sh. Brij Mohan Gupta, A.A.O. The audit was conducted during 31.10.2023 to 13.11.2023 (10 Working days)

**AIMS AND OBJECTIVES**

M-2,, PWD Maintenance (East) Zone basically look after / supervise the Divisions and Circle Offices of East Zone of Delhi who are responsible for maintenance of Road, School, Building office of Delhi Govt. etc situated in East Delhi. In M-2 East Zone, PWD have five circle offices and in five circle offices there are sixteen divisions as detailed below.

**1. North East Maintenance Circle**

- (a) North East Road Maintenance Division
- (b) North East Building Maintenance Division i
- (c) North East & Shahdara Electrical Maintenance Division

**2. East Maintenance Circle**

- (a) East Road Maintenance Division
- (b) East Building Maintenance Division
- (c) East Maintenance Electrical Division

**3. Shahdara Maintenance Circle**

- (a) Shahdara Road Maintenance Division
- (b) Shahdara Building Maintenance Division

**4. SRD Project Circle**

- a) SRD Project Division-I
- (b) SRD Project Division-II
- (c) DHC & C&ND Electrical Division
- (d) Horticulture East Maintenance Division

**5. Central and New Delhi Maintenance Circle**

- (a) Central and New Delhi Road Maintenance Division
  - (b) Central and New Delhi Building Maintenance Division
  - (c) Tis Hazari Court & Vidhan Sabha Maintenance Division
  - (d) Central and New Delhi Electrical Maintenance Division,
- 

1. Name of Designation of the Head of Office (01/04/2020-31/03/2023)

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LIST OF HOO:

S.No.	Name	From - To
1.	Sh. Bharat Bhushan Makkar, ADG	01/04/2020 to 30/11/2020
2.	Sh. Ashok Kumar Rajdev, ADG	01/12/2020 to 31/03/2023

2. LIST OF DDO:

S.No.	Name	From - To
1	Sh. Deepak Jain, AADO	01/04/2020 to 31/10/2020
2	Sh. Nand Lal, AADO	01/11/2020 to 31/12/2020
3	Sh. Yashvir Singh, AADO	01/01/2021 to 31/03/2023

3. LIST OF CASHIER:

S.No.	Name	From - To
1	Sh. Narender, LDC	01/04/2020 to 30/09/2020
2	Sh. Shanti Swaroop, LDC	07/12/2020 to 30/09/2022
3	Sh. Deependra Singh, LDC	01/10/2022 to 31/03/2023

4. Vacancy Statement: 31/03/2023

Category	Sanctioned Posts	Filled Posts	Vacant Posts
Group-A	7	5	2
Group-B	40	23	17
Group-C	35	12	23
Group-D	14	7	7
	96	47	49

5. Budget Detail:

Financial Year	Head of Account	Budget Allotted	Expenditure made	Balance
2020-21	MH-2059	6,89,21,000	6,44,50,118	44,70,882
2021-22	MH-2059	6,25,60,000	6,03,34,086	22,25,914
2022-23	MH-2059	6,24,95,000	6,06,49,478	18,45,522

**STATUTORY AUDIT**

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Statutory audit has been conducted by AG (AUDIT) up to 2013 in respect of M-2, PWD Maintenance (East) Zone, 3<sup>rd</sup> floor, MSO Building, New Delhi

The maintenance of records of M-2, PWD Maintenance (East) Zone, 3<sup>rd</sup> floor, MSO Building, New Delhi for the period from 2020--2021 to 2022-2023 was found satisfactory subject of observations made in current audit report.



**(ANAND KUMAR GUPTA)**  
**Inspecting Audit Officer**  
**Audit Party No. 32**




Part-I  
Old Audit Report

As per Old Audit Report of the Office of M-2, PWD Maintenance (East) Zone, 3<sup>rd</sup> floor, MSO Building, New Delhi there were 12 (Twelve One) outstanding paras with recoveries of Rs.97,653/- since 2007. Out of which 03 (Three) paras were settled with the recovery of Rs.40,853/- and 01 (one) para with recovery of Rs.875/- was settled partially on the basis of documents submitted by the department. so, the balance 09 paras with the recovery of Rs.55,925/- has been included in the current audit report as Part-I.

Sl. No.	Audit Period	Total Para	Para Settled	Para No. of Settled Para	Outstanding para with No.
1.	2007-09	01	Nil	Nil	01 (3)
2.	2009-14	04	01 (Partially )	3(a)	04 (1,3,4,5)
3.	2014-17	01	Nil	Nil	1(2)
3.	2017-20	06	03	2,4,5	03 (1,,4,6)
	<b>Total</b>	<b>12</b>	<b>3+01 (Partially )</b>		<b>09</b>

Details of old recoveries:

Sl. No.	Year	Total old Recoveries	Amount Recovered/ settled	Balance recovery against paras
1.	<b>2007-09</b>	NIL	NIL	NIL
2.	<b>2009-14</b>	7,279/-	875/-	6,404/-
3.	<b>2014-17</b>	NIL	NIL	NIL
	<b>2017-20</b>	90,374/-	40,853/-	49,251/-
	<b>Total</b>	<b>97,653/-</b>	<b>41,728/-</b>	<b>55,925/-</b>


  
**(ANAND KUMAR GUPTA)**  
 Inspecting Audit Officer  
 Audit Party No. 32

**PART II**  
**Current Audit Report**  
**(01/04/2020 to 31/03/2023)**

During the course of current audit 10 audit memos including 01 records memo were issued highlighting various irregularities and recoveries to the tune of **Rs.3,08,188/-** Out of 09 audit memo's (excluding record memo), The No reply was submitted for audit memos by the department, Hence, remaining 09 memo's with the recovery of **Rs.3,08,188/-** converted into 04 Para's and 05 TANs have been incorporated in current audit report.

<b>Details of Current Recovery</b>				
<b>Memo No.</b>	<b>Total Recoveries (Rs.)</b>	<b>Amount Recovered (Rs.)</b>	<b>Balance (Rs.)</b>	<b>Key Document No.</b>
<b>06</b>	3,160/-	NIL	3,160/-	
<b>07</b>	54,000/-	NIL	54,000/-	
<b>10</b>	2,51,028/-	NIL	2,51,028/-	
<b>TOTAL</b>	<b>3,08,188/-</b>	<b>NIL-</b>	<b>3,08,188/-</b>	

Internal Audit Report has been prepared on the basis of information furnished and made available by the office of M-2, PWD Maintenance (East) Zone, 3<sup>rd</sup> floor, MSO Building, New Delhi for the period 01/04/2020 to 31/03/2023.. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and of non-information on the part of auditee.

  
**Sr.AO/Internal Audit Officer**  
**Audit Party No. XXXII**





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List of Para (Order by Audited Year & Para)

View Detailed Audit Report

Department :Public Works (PWD)						
Sub department:(M-2) PWD, Maintenance Zone East, 3rd Floor, MSO Bldg., IP Estate, New Delhi. (1973/12)						
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Outstanding Amount (in Rs.)
1	2007	2009	3		LTC Bills	0
2	2009	2014	1		Income Tax Recovery of Rs. 6404/-	6404
3	2009	2014	3		Short/No deduction of subscription of Delhi Govt. Employees Health Scheme	875
4	2009	2014	4		Fixation of Pay	0
5	2009	2014	5		Verification of Remittance	0
6	2014	2017	2		Non production of Records	0
7	2017	2020	1		Recovery of irregular payment made on account of LTC	48471
8	2017	2020	2		Non recovery of monthly contribution of Rs. 12188/- on account of NPS from the salary	12188
9	2017	2020	3		Recovery of Rs. 360/- on account of Washing Allowance	360
10	2017	2020	4		Recovery of DGEHS subscription	1050
11	2017	2020	5		Regarding revision of Form 24Q by DDO - Income Tax	28305
12	2017	2020	6		Verification of Remittance	0

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\* 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**

18/11/14  
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Para No. 02 (Refer Memo No. 02, dt. 01/09/09) Para No. 1

**Subject: Recovery of DGHS**

During the scrutiny of PBR for the period 2007-08 & 2008-09 revealed that contribution on account of Delhi Govt. Health Scheme had been recovered short from the following officials/officers:

Sl. No.	Name & Designation	Period	Amount Due	Amount Deducted	Difference	Amt
1	Sh. Jalay Singh, HC	10/08 to 02/09	75	50	25x5=	125
2	Sh. Chander Bhan, UDC	10/08 to 02/09	75	50	25x5	125
3	Sh. Hitendra Kumar, LDC	10/08 to 02/09	50	30	20x5	100
4	Sh. Jai Singh, D/Man	10/08 to 02/09	100	75	25x5	125
5	Sh. Balister Gautam, Asst AD	10/08 to 02/09	100	75	25x5	125
6	Smt. Madhu Monga, Asst AD	10/08 to 02/09	100	75	25x5	125
7	Smt. Roma Raina, Asst AD	10/08 to 02/09	100	75	25x5	125
8	Smt. Seem Mehta, Asst AD	10/08 to 02/09	100	75	25x5	125
9	Sh. Salish Kumar, Chowkidar	10/08 to 02/09	50	30	20x5	100
10	Sh. Laxman Das, Peon	10/08 to 02/09	50	30	20x5	100
11	Smt. Kanti, Sweeper	10/08 to 02/09	50	30	20x5	100
12	Smt. Urmila, Peon	10/08 to 02/09	50	30	20x5	100
13	Sh. Gopal Ram, Chowkidar	10/08 to 02/09	50	30	20x5	100
14	Sh. Md. Shafiq, Chowkidar	10/08 to 02/09	50	30	20x5	100
15	Sh. Rang Lal Ra, Chowkidar	10/08 to 02/09	50	30	20x5	100
16	Sh. Rajinder Ram, Chowkidar	10/08 to 02/09	50	30	20x5	100
17	Sh. Sachendra Kumar Sharma, AE	10/08 to 02/09	100	75	25x5	125

*Handwritten signature and date: 19/9/14*



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18	Sh. Shiv Charan Meena, AE	10/08 to 02/09	75	50	25x5	125
19	Sh. Veer Singh, HC	10/08 to 02/09	75	50	25x5	125
20	Sh. Ram Sumer, UDC	10/08 to 02/09	75	50	25x5	125
21	Smt. Neelam Gugnani, UDC	10/08 to 02/09	75	25	25x5	125
22	Sh. Shankar Lal, UDC	2007-08 & 10/08 to 02/09	50 & 75	30 & 50	25x5+20x12	365
23	Sh. Vimal Kumar, UDC	10/08 to 02/09	75	50	25x5	125
24	Sh. Madan Lal Chawla, LDC	10/08 to 02/09	75	50	25x5	125
25	Sh. Parveen Kumar, LDC	10/08 to 02/09	50	30	20x5	100
26	Sh. Dev Bahadur Thapa, LDC	10/08 to 02/09	50	30	20x5	100
27	Sh. Brahm Singh, Ferro Printer	10/08 to 02/09	50	30	20x5	100
					<b>Total</b>	<b>3315</b>

Above mentioned short recovery may be recovered from the concerned officer/official after due verification and deposited into the Govt. Account under intimation to audit.

Other Such cases may be reviewed at your level.

02  
Para No. 02 (Refer Memo No. 10, dt. 07.09.09) *Para No. 2*

Subject: LTC Bills

On scrutiny of the LTC bills for the year 2007-08 & 2008-09 following discrepancies were noticed which may be rectified and compliance shown to the Audit:

1. Shri DK Nigam, Sr. Architect

He was paid LTC advance vide bill No. 200, dated 17.09.07 for Rs. 46000/- out which he spent a sum of Rs. 13770/- and balance Rs. 32250/- were refunded through cheque on 03.12.07 interest for the period 12.09.07 to 03.12.07 (date of refund) on Rs. 32230/- which was refunded as unutilized amount. A sum of Rs. 705/- as interest on unutilized may be recovered from the officer and deposited into the Govt. under intimation to the audit.

*Partly settled  
by HR dt. 8/12/22*



2. Smt. Seema Mehta, Assistant (AD)

She was paid LTC advance vide Bill No. 319, dated 28.11.07 for Rs. 20000/- and submitted an adjustment Bill No. 29, dated 04.04.08 for Rs. 22224/- balance amount of Rs. 2224/- were paid after adjusting of advance for Rs. 20000/-. In the final adjustment bill no voucher/tickets & certificates were found attached and bill has been passed for payment. In the absence of such vouchers LTC bill cannot be checked. It is requested that the sub-voucher on account of journey performed by the official may be furnished to the audit, otherwise a sum of Rs. 22224/- along with panel interest may be recovered. .

LTC advance register has not been maintained on the prescribed form. The same may be prepared and shown to the next audit.

Other such cases may be reviewed at your own level.

Para No. 04

Subject: Non-Production of Records

Following records/registers are not being maintained by the Zone-M2, the same may be prepared and shown to the next Audit:

1. TR-5 Stock Register
2. Property Register
3. OTA Register
4. Long Term/Short Term Advance Register
5. Fidelity & Surety Bond Of Cashier
6. Log Book & History Sheet Of Vehicles
7. LTC/TA Advance Register
8. Dead Stock Register

Sl. No. 1, 2, 3, 6 & 8

*ASW*

Date: 10.09.2009

*02/10/09*  
[O.P. SACHDEVA]  
Sr. IAO  
Audit Party No. III

19/10  
15/11/20

~~DIRECTORATE OF AUDIT~~  
~~GOVT. OF NCT OF DELHI~~  
DELHI SECRETARIAT, NEW DELHI - 110002

Para No. 01

Audit Memo. No. 12

Date: 17.09.2014

Para No. 3 - 03

**Subject: Income Tax recovery Of Rs. 6404/-**

During the test check of the Income tax record for the period 2009-14, the following discrepancies have been noticed:-

**Shri Suraj Nijhawan, AA-(2011-12)**

As per form 16 pertaining to the financial year 2011-12 an amount of Rs. 26,086 has been deducted under section 80 DD in respect of Shri Suraj Nijhawan, AA, however no documentary proof has been furnished for the said deduction, but in support of the above deduction photo copy of the LIC premium receipt for Rs. 16086 and donation receipt for Rs. 10,000 totaling to Rs. 26,086 have been furnished. Since both the payment is not related to under section 80 DD, the officer is not entitled to income tax benefit for the same under section 80 DD. The Income tax of officer may be recalculated and balance amount of Tax be recovered and credited to the Govt. Account under intimation to Audit. Details of recalculation are given as under:

	TDS as per calculation sheet Amount (Rs.)	Revised Calculation Amount Rs.
Gross total Income	7,95,502	7,95,502
Less saving	1,00,000	1,00,000
	6,95,502	6,95,502
Less deduction u/s 80 DD	26,086	Nil
Total Taxable Income	6,69,416	6,95,502
TOTAL INCOME TAX	64,883	71,100
E. Cess (3%)	1,946	2,133
Total	66,829	73,233
Balance to be recovered		6,404



Para No. 02

Audit Memo No. 11

Dated: 17/09/2014

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14 to 25

### LEAVE TRAVEL CONCESSION BILLS

During the test check of the LTC BILLS, the following irregularities have been noticed:-

Sh. Srinibasha Behera, Assistant Engineer has availed LTC for the block year 2010-13 from Delhi to Hassan (Karnataka) and back for self and family. During scrutiny of LTC bill it has been observed that the officer along with his family travelled from Delhi to Bangalore by train and from Bangalore to Hassan by State transport bus. The return journey was performed from Hassan to Bangalore via Mangalore by Bus and from Bangalore to Delhi by Train and claimed total fare of Rs. 31,388/- vide Bill No 298 dated 30/01/2014.

As per LTC Rule (Rule 13) , the Government assistance will be limited to the fare by the shortest direct route calculated on a through ticket basis, irrespective of the fact whether the journey was performed by the shortest or any other route.

Since the officer along with family performed return journey on longer route i.e. from Hassan to Delhi via Mangalore, the fare should have been restricted to shortest route i.e. Delhi to Hassan (Rs. 14080 + Rs. 708 = 14,788 ) and from Hassan to Delhi (Rs. 14,140 + Rs. 708= Rs. 14,848) totaling to Rs.29636/. An amount of Rs. 1,752 (Rs.31,388 - Rs.29636) made as excess payment to the officer. The same may be recovered under intimation to Audit.

Settled by HQ  
with account 8/12/22



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Para No. 03  
Para No. 5-05

Audit Memo. No.10  
Date: 16.09.2014

**Sub: Short/ No deduction of Subscription of Delhi Govt. Employees Health Scheme**

As per office memo dt. 28-07-2010 and further clarification issued vide office Order No. F. 25(111)/DGEHS/140/DHS/09//44413-18 dt.20-08-10 the subscription of DGEHS has been revised w.e.f.1st August, 2010 on the basis of grade pay as per given below.

Grade pay to the beneficiary	Subscription under CGHS per month now applicable in DGEHS scheme
Up to Rs. 1650 Rs.	Rs. 50
Rs. 1800,1900,2000,2400 and 2800	Rs. 125
Rs. 4200	Rs. 225
Rs.4600,4800,5400 and 6600	Rs. 325
Rs. 7600 and above	Rs. 500

(A) During the test check of PBR for the period 2009-14, it has been noticed that subscription of the DGEHS was not deducted as per revised rates for the following employees as detailed below-

Sr. No	Name of Official Sh./Smt.	Designation	Grade Pay (Rs.)	Subs. to be deducted Rs.	Subs. deducted	Period	Difference Rs.
2.	Sushil Kumar Modi	EE	7600	500	325	4/13 to 2/14	1925
3.	Bishambar Dass	EE	7600	500	325	10/13 to 2/14	875
	Total						2800

by Party settled  
H.S. with letter of 11/12/14  
Partially settled  
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**(B) In the following cases no deduction towards DGEHS/CGHS contribution made (2013-14)**

Sr. No	Name of Official Sh./Smt.	Designation	Grade Pay (Rs.)	Subs. to be deducted Rs.	Subs. deducted
1	Arvind Kumar Sharma	AE	4600	325	No contribution prior to 2/13
2	A.K.Patiyal	AE	7600	500	No contribution prior to 2/13
3	Vimal Kumar	AE	4600	325	No contribution 8/13,11/13,12/13,1/14 & 2/14
4	Rajiv Mathur	AE	4600	325	No deduction
5	Kiran Chadha	Architect	4600	325	No deduction
6	Meena	Architect	4600	325	No deduction
7	Vijaya Kumari	Architect	4600	325	No deduction
8	Santosh	UDC	4600	325	No deduction
9	Savita Grover	UDC	2800	125	No deduction
10	Madan Singh	Chowkidar	1900	125	No deduction
11	Kishori Lat	Chowkidar	2000	125	No deduction

**(2012-13)**

Sr. No	Name of Official Sh./Smt.	Designation	Grade Pay (Rs.)	Subs. to be deducted Rs.	Subs. deducted
1	Sunil Sehgal	AE	6600	325	No deduction
2	Arvind Kumar Sharma	AE	4600	325	No deduction
3	A.K.Patiyal	AE	7600	500	No deduction
4	Shiv Singh Meena	AE	4600	325	No deduction
5.	Sanjeev Mathur	OS	4600	325	No deduction



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6	Kiran Chadha	Architect	4600	325	No deduction
7	Meena	Architect	4600	325	No deduction
8	Raj Rani	Architect	6800	325	No deduction
9	Vijaya Kumari	Architect	4600	325	No deduction
10	Mahinder Pal Singh	Steno	4600	325	No deduction
11	Savita Grover	UDC	2800	125	No deduction
12	Kishori Lal	Chowkidar	2000	125	No deduction
13	Madan Singh	Chowkidar	1900	125	No deduction

2011-2012

Sr. No	Name of Official Sh./Smt.	Designation	Grade Pay (Rs.)	Subs. to be deducted Rs.	Subs. deducted Rs.
1	Ramesh Kumar	Steno	4200	225	No deduction
2	Lajwanti	Head Clerk	4600	325	No deduction
3	Mohd. Ali	Steno	2400	125	No deduction
4	Sangeeta	UDC	2800	125	No deduction
5	Sanjay Sharma	LDC	2800	125	No deduction
6.	Sarvesh Kumar	LDC	1900	125	No deduction
7.	Praveen Kumar	AE	4200	225	No deduction
8.	Savita Grover	LDC	2800	125	No deduction
9.	Sarvesh Kumar	LDC	1900	125	No deduction 1/11 -2/12

Recovery of Rs. 2800/- on account of short deduction of DGEHS from the above said employees as mentioned in Table A may be made after due verification of record under intimation to audit. Reason for non-deduction of DGEHS in respect of employees mentioned at Table B were asked to the Department vide Memo No. 10 dated 16/09/2014 but no reply has been furnished by the department to the Audit. Hence recovery of the DGEHS subscription of the employees mentioned in the Table (B) be made under intimation to Audit.

Similar cases may also be checked and recovery, if any, towards short deduction of DGEHS may also be made under intimation to audit.



~~Para No. 04~~

Para-06  
Para No. 6

Audit Memo. No. 5  
Date: 11.09.2014

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**Sub: Fixation of pay**

During the test check of the Service Books the following discrepancies have been noticed in the Pay Fixation cases:-

The pay of Shri Raj Kumar , Asstt. Engineer on grant of IInd Financial up gradation under ACP scheme in the pay scale of Rs. 10000-325-15200 w.e.f. 16/12/2003 have been fixed as RS. 10325/- + 200 PP with the date of next increment on 01/08/2004 vide pay fixation order no. 9(19)/DCC II/Admn/138 dated 12/07/2004. It has been observed that the grant of next increment should be 01/12/2004 instead of 01/08/2004 after completion of 12 months of service as per rules (Vth Pay commission). The pay of Sh. Raj Kumar, Asstt. Engineer may be re- fixed accordingly and over payment made to the officer may be recovered and compliance may be shown to Audit.

Para No.5

Para-07  
Para No.7

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Non Verification of Remittance

Audit Vide letter dated 10.09.2014 requested to the Pay And Accounts Officer,  
PAO 12 to verify the following remittance of PWD maintenance Zone M -2

S.NO.	Date	Head	Amount (In Rs.)
1	24-04-2009	0210	6,000
2	06-10-2010	2059	38,340
3	25-10-2010	2059	12,771
4	27-01-2011	2059	16,250
5	07-07-2011	0070	5,000
6	06-09-2011	0210	39,000
7	22-09-2011	0070	4,000
8	16-05-2012	2059	11,000
9	08-01-2013	0070	14,300
10	27-02-2013	0070	30,050
11	06-03-2013	0070	1,12,756
12	02-01-2014	0070	17,500
13	04-02-2014	0070	40,800

PAO verified all the above receipt from Sl. No 1 to 13 except remittance at Sl. No 6 and 8 amounting to Rs. 39,000 and 11,000 respectively. The department may take necessary action to get the non verified remittances verified from the concerned PAO and the same may be intimated to Audit.

Para-08

PART - II

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CURRENT AUDIT REPORT

PARA No. 1 (Ref. Audit memo no.06 dated 09.10.2017)

SUB: Less deduction of License Fee

The PWD Deptt.of Delhi Govt. have revised the License Fee/Water Charges from July 2012 vide order No.F.4(1)/Misc./PWD/Allot/2004/2496-8500 dated 27-07-2012 vide order No.F.4(1)/Misc./PWD&H/A-II/2004/2749-2765 dated 10.03.2014 and CPWD has been revised license fee from July, 2013 vide their order No.18011/1/2013-Pol-III/ dated 21.11.2013 . But scrutiny of PBRs revealed that the department is not deducting the License Fee 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 Charges (Rs.)			No. of month	Amount recoverable (Rs.)
					Due	Deducted	Diff		
1.	Sanjay Kumar, AE	CPWD Type-II, Netaji Ngr.	License Fee	03/15 to 04/16	245	205	40	14	560/-
2.	Mukesh Kumar, LDC	CPWD Type-II, Pushp Vihar	License Fee	03/15 to 04/16	245	205	40	14	560/-
3.	Yatinder Bhatti, F.O.	Type-IV, DA flats, Vikas Puri	License Fee	07/13 to 05/16	500	420	80	35	2800/-
<b>Total</b>									<b>3920/-</b>

Necessary steps should be taken to recover the arrears of License Fee amounting to Rs.3920/- 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.

Suppld by  
see return at 8/11/20

Amish



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④ #/E

Para-02 (Ref. Memo No.1(a) dated 25.09.2017 & 1(h) dated 28.09.2017)

**Non Production of Records**

**Non production of record**

1. LTC/TA/Conveyance Register.
2. N.I.T.Registers.
3. Technical sanction registers with copies of technical sanction issued by office 2014-2015 & 2015-2016.
4. Distribution of allotment Register of works.
5. Short Term advance Register

In addition to above the following record was not produced during the audit period 2009-2014

1. Tuition Fee Reimbursement Register.
2. Fidelity & surety Bonds.
3. L.T.C. Register.
4. Short Term advance Register.

*Urmi*  
**(URMILA KAPOOR)**  
**Internal Audit Officer**  
**Audit party No.XII**

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**Current Audit Report**

During the course of current audit, 12 observation Memos were issued to the O/o Chief Engineer, Maintenance Zone East, 3rd Floor, MSO Building, I.P. Estate, Delhi (M-2), for the period 2017-18 to 2019-20. 01 audit memos was settled on the basis of recovery made by the department. Remaining 11 audit Memos have been converted into 06 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	360	0	360	PARA-03
2	02	12188	0	12188	PARA-02
3	03	28305	28305	0	Settled
4	09	1050	0	1050	PARA-04
5	10	48471	0	48471	PARA-01
	<b>Total</b>	<b>90374</b>	<b>28305</b>	<b>62069</b>	

Internal audit report has been prepared on the basis of information furnished and made available by the O/o Chief Engineer, Maintenance Zone East, 3rd Floor, MSO Building, I.P. Estate, Delhi (M-2), for the period 2017-18 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**



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**PART-II**  
**CURRENT AUDIT REPORT (2017-18 to 2019-20)**

**PARA-01 Recovery of irregular payment made on account of LTC of Rs. 48471/-.**

**(Audit Memo No. 10 , Dated: 02.11.2020)**

at page no. 16-15/16  
of DDO file

As per order No. F.20/10/2016-AC/104-28 dated 25.02.2016 issued by Finance Department, GNCTD, entitled category officers are allowed to travel by any airlines, i.e. either by Air India or by private airlines on their choice, on tour and LTC provided the fare of air ticket does not exceed that of Air-India on the date of journey. Officers should endeavour to buy the cheapest air tickets possible. However, while availing LTC, Government officials entitled to travel by air shall travel only in Economy Class.

In all cases whenever a Government servant travels by air, he/she is required to book the air tickets through booking counters/offices/websites of Air-India or private airlines or through the approved travel agencies viz, M/S Balamer Lawrie & Co. Ltd. , M/S Ashok Tours & Travels Ltd./IRCTC/DTTDC. Booking of tickets through any other agency is not permissible.

No reimbursement of air fare shall be allowed more than that of Air-India. While submitting the reimbursement claim of travel by private airlines, all officers are required to attach a printout of rate chart of air fare of Air-India taken from their official web-site, i.e. the air fare applicable on the date of booking of ticket of private air lines.

During the scrutiny the LTC reimbursement claim in respect of Smt. Kiran Chadha, Asstt.(AD) it has been observed that officer has availed LTC from Delhi to Kochi and back 2014-17 All India) and travel by private airlines. The amount claimed and reimbursed to Smt. Kiran Chadha, Asstt.(AD) from Delhi to Kochi and back is more than of air fare of Air India on that date, as per comparison of Air India enclosed with the reimbursed claim.

The detail is as under:-

Name of the official/ teacher	Date	Travelled from	Travelled to	Fare reimbursed	Fare to be reimbursed as per comparison chart of Air-India	Recovery to be made
Kiran Chadha, Asst. (A.D.)	17.12.2018	Delhi	Kochi	61956	38118	23838
	22.12.2018	Kochi	Delhi	61956	37323	24633
<b>Total</b>				<b>123912</b>	<b>75441</b>	<b>48471</b>

Reasons for the above lapses may please be elucidated to audit. Further recovery of Rs. 48471/- may be made from the above official after due verification of facts and figures under intimation to Audit. All other similar cases may also be reviewed on H.O.O./DDO level.









**PARA-02 Non-recovery of monthly contribution of Rs. 12188/- on account of NPS from the salary.**

**(Audit Memo No. 03 , Dated: 20.10.2020)**

As per New Pension Scheme, it has been provided that recoveries towards Tier I contribution will start from salary of the month following the month in which the Govt. servant has joined service.

Hence, it is mandatory to recover monthly contribution of NPS @ 10% of emoluments (Basic Pay + DA) from the salary of official who have joined the Government service on or after 01.01.2004 and remitted to NPS Account.

During scrutiny of Pay Bill Register for the audit period, it has been observed that NPS (New Pension Scheme) contribution of following officials, who have joined the Govt. service during the audit period, have not been recovered from their salary as per details given below:

Name of the official	Date of Appointment	Period for which contribution not recovered	Monthly emoluments (Basic + DA)	No. of Months	NPS recovered by Deptt.	NPS to be recovered (@ 10 of Basic + DA) (Rs.)
Shivam Shukla, LDC	14.03.2018	April 2018	19900+1393= 21293	1Month	0	2129
Satyam, LDC	14.03.2018	April 2018	19900+1393= 21293	1Month	0	2129
Subash Mann, J.E.	30.01.2019	Feb. 2019, March 2019	35400+4248= 39648	2 Months	0	7930
Total contribution to be recovered						12188

Reasons of the above may be elucidated to Audit. Department may recover Rs. 12188/- as NPS from their salaries and remitted in their NPS Account head after due verification of facts and figures under intimation to Audit.

**PARA-03 Recovery of Rs.360/- on account of Washing Allowance.**

**(Audit Memo No. 01 , Dated: 20.10.2020)**

As per Office Memorandum No.F.No.29/1/2017 FE.II(B), Government of India, Ministry of Finance, Department of Expenditure, New Delhi, dated the 11th July, 2017 Washing Allowance was discontinued w.e.f. 01.07.2017.

However, during the scrutiny of Pay Bill Register for the period 2017-18, it has been noticed that washing allowance has been paid to the following officials @ Rs. 90/- per month as per the details given below:

S. No	Name & Designation	Periods in months	No. of months	Paid by Office as per PBR	Amount to be recovered
1.	Gita Devi, MTS	July, 2017	01	90	90
2.	Ajab Singh	July, 2017	01	90	90
3.	Munni Devi	July, 2017	01	90	90
4.	Kishan Kumar Bhati	July, 2017	01	90	90
Total Recovery to be made					360



Reasons of the above short recovery may be elucidated to Audit. Further recovery of Rs. 360/- may be made after due verification of facts and figures and similar types of other cases may also be got reviewed at HOO level.

**PARA-04: Recovery of DGEHS Subscription of Rs.1050/-.**

**(Audit Memo No. 09 , Dated: 28.10.2020)**

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, Executive Engineer(P), O/o Chief Engineer, Maintenance Zone East, 3rd Floor, MSO Building, I.P. Estate, Delhi (M-2) 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	7
2	Mahesh Dutt Dungrial, J.E.(E)	Feb 2017 to April 2017	3	225	450	675
4	Deepak Gupta, UDC	Feb 2017 to April 2017	3	125	250	375
Total						1050

Reasons of the above short recovery may be elucidated to Audit. Further recovery of Rs. 1050/- may be made after due verification of facts and figures and similar types of other cases may also be got reviewed at HOO level.

**PARA-05: Regarding revision of form 24Q by DDO.**

**Ref.:- Memo No. 04 : Income tax – Recovery of Rs. 28305/-**

**(Audit Memo No. 11 , Dated: 02.11.2020)**

During the test audit, a recovery of income tax of Rs. 28305/- was observed vide audit memo no. 04 dated 22.10.2020 in r/o of Smt. Seema Sood, AD (OL) for the F.Y. 2019-20. In compliance to above, department has submitted the reply vide

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Page 34/c to 35/c  
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*[Handwritten signatures and initials in red ink]*

letter dated 02.11.2020 along with deposit receipt of Rs. 28305/- deposited by the officer concerned vide online challan no. 280 dated 25.10.2020.

However, the amount as observed has been deposited by Smt. Seema Sood, AD (OL), officer concerned but action on the part of DDO, O/o Chief Engineer, Maintenance Zone East, M-2 for revision of 24Q with income tax department is still pending, resulted no change of taxable income in the ITR of the concerned officer.

In view of above, DDO is advised to revise the 24Q so that correct taxable income will be shown in the ITR of the concerned officer to adjust the above deposited amount.

The action taken report of the above may be conveyed to audit department.

**PARA-06: Verification of Remittance.**

**(Audit Memo No. 12 , Dated: 02.11.2020)**

Vide letter dated 20.10.2020, PAY & Account office – 12 through DDO, O/o Chief Engineer, Maintenance Zone East, 3rd Floor, MSO Building, I.P. Estate, Delhi (M-2) (DDO Code 084084) was requested to verify the receipts of Challans for the period 2017-2020.

PAY & Account office – 12 has verified the receipts as mentioned in the letter except the following challan .

S.No.	Challan No.	Dated	Amount (in Rs.)
01	-	17.07.2017	4510

Reasons of the above may be elucidated to Audit.



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

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**PART-III**  
**(TEST AUDIT NOTE)**

**TAN-01 Improper maintenance of Pay Bill Registers.**

**(Audit Memo No. 02 , Dated: 20.10.2020)**

During the test check of the PBRs maintained by O/o Chief Engineer, Maintenance Zone East, 3rd Floor, MSO Building, I.P. Estate, Delhi (M-2), for the Audit period 2017-18 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 be taken to remove the above discrepancies under intimation to Audit.



**TAN-02 Non compliance of provisions of Income Tax Act.**

**(Audit Memo No. 05 , Dated: 22.10.2020)**

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.



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**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.

**TAN-03 Improper maintenance of Service Books.**

(Audit Memo No. 06 Dated: 23.10.2020)

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

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

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

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

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

**(3) Home Town**

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

**(4) CCL Account**

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

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

**Details of some of Staff whose retirement is within 5 years**

S. NO.	NAME OF THE OFFICER / OFFICIAL	DESIGNATION	DATE OF RETIREMENT
1	Ashok Kumar Suneja	Executive Engineer	11/30/2023
2	Pankaj Kumar Angrish	Finance Officer	12/31/2024
3	Seema Sood	Asstt. Dir. Official Language	02/28/2025
4	Shiv Nandan Sharma	Assistant Engineer (C)	10/31/2024
5	Pramod Kumar Sharma	Assistant Engineer (C)	31/02/2022
6	Raj Kumar	Asstt. Director (Hort.)	06/30/2025
7	Jai Prakash Singh	Asstt. Director (Hort.)	12/31/2025







8	Kiran Chadha	Asstt. In Architectural Dept.	11/30/2024
9	Meena Matai	Asstt. In Architectural Dept.	04/30/2025
10	Balister Gautam	Asstt. In Architectural Dept.	01/31/2023
11	Vijay Kumar Chawla	Asstt. In Architectural Dept.	09/30/2024
12	Jagvir Singh	UDC	07/31/2023
13	Ved Prakash	LDC	03/31/2021
14	Geeta Devi	MTS	07/31/2023
15	Munni Devi	MTS	06/30/2024
16	Suresh Kumar	MTS	11/30/2020

The HOO may got completed the service books of the employees under intimation to audit.

**TRAN -04 Physical Verification of Stock Register.**

**(Audit Memo No. 07 Dated: 26.10.2020)**

Scrutiny of MAS stock registers maintained in O/o Chief Engineer, Maintenance Zone East, 3rd Floor, MSO Building, I.P. Estate, Delhi (M-2), it is observed that physical verification of Stock Register was not done. Whereas as per GFR Rule, 213 :-

**1) Physical verification of Fixed Assets:** The inventory for fixed assets shall ordinarily be maintained at site. Fixed assets should be verified at least once in a year and the outcome of the verification recorded in the corresponding register. Discrepancies, if any, shall be promptly investigated and brought to account.

**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.

**(4) Page counting certificate:** The mandatory page counting certificate is not recorded in the Stock Register on the first page which is also required to be countersigned by the DDO concerned.

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

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**TRAN -05 Under utilization of budget.**

**(Audit Memo No. 08 Dated: 28.10.2020)**

On scrutiny of annual budget related to the Audit period i.e. 2017-2020 of O/o Chief Engineer, Maintenance Zone East, 3rd Floor, MSO Building, I.P. Estate, Delhi (M-2), 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
<b>Non-Plan (2017-18)</b>				
880003- OTA	100000	0	100000	100%
880006- Medical	5000000	1250461	3749539	75%
880011- DTE	300000	192376	107624	36%
880013- O.E.	1500000	228427	1271573	85%
889913- I.T.	50000	0	50000	100%
<b>Non-Plan (2018-19)</b>				
880002- Wages	200000	0	200000	100%
880003- OTA	250000	0	250000	100%
880013- O.E.	4200000	190832	4009168	95%
889913- I.T.	100000	0	100000	100%
<b>Non-Plan (2019-20)</b>				
880013- O.E.	1900000	191144	1708856	89.94%
889913- I.T.	100000	0	100000	100%

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. The reasons of the same may be elucidated to audit.

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



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**Directorate of Audit**  
**Government of NCT of Delhi**  
**4<sup>th</sup> level, C Wing, Delhi Secretariat, New Delhi**  
**Current Audit Report**  
**(01/04/2020 to 31/03/2023)**  
M-2, PWD Maintenance(East) Zone,  
3<sup>rd</sup> floor, MSO Building, New Delhi

**Para-01 (Ref. Audit Memo No: 06 Dated: 06/11/2023)**

**Sub:-Recovery of Rs. 3,160/- as over payment of Transport allowance.**

As per rule the Transport allowance is not payable if an employee is on leave for the complete calendar month. Whereas, During the test check of records for the office of The M-2, PWD Maintenance(East) Zone, 3<sup>rd</sup> floor, MSO Building, New Delhi for the period 2020-23 it was observed that some of the employees remained on leave for a period of more than one month having absence from duty for the complete calendar month. But the transport allowance was not deducted from the salary of the officials. The details areas given below:-

Sr No	Name and Designation of employee	Period of Leave E.L/E.O.L?CCL/Maternity leave	Period of complete calendar month of absence	Recoverable amount (Rs.)
1.	Ms. Priyanka, MTS	18/05/2020 to 30/06/2020 =44 days CCL 27/11/2020 to 08/01/2021=43 days E.L.	June, 2020 Dec-2020	1,580/- 1,580/-
			Total	3,160/-

HOO/DDO may ensure that recovery of **Rs.3,160/- (Rupees Three Thousand One Hundred and Sixty Only)** after due verification of facts and figure pointed out above under intimation to Audit. Other similar cases may also be examined by the DDO at their own level and arrear be recovered accordingly, if any, under intimation to audit.

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**Para-02( Ref. Audit Memo No: 07 Dated: 07/11/2023)**

**Sub:- Excess credit of Earned Leave and HPL to the newly appointed employees.**

During the audit for the office of Chief Engineer, M-2, PWD Maintenance Zone, 3<sup>rd</sup> floor, MSO Building, New Delhi it was observed that while allowing the credit of Earned leaves and Half Pay Leaves to the newly appointed employees the excess leaves were credited to the leave account. The details are as under:

S.No.	Name & Designation	Period	EL/HPL credited	EL/HPL Due
1	Ms. Priyanka, MTS	02/07/2019 to 31.12.2019	15/10	13/08

The Head of Office, may get the discrepancies rectified and submit the report to the audit.

**Para-03 (Ref. Audit Memo No: 08 Dated: 07/11/2023)**

**Sub:- Recovery on account of Payment for LTC special package-2021 for Rs. 54,000/-.**

As per the LTC special package 2021 during the COVID, the Amount of LTC package was allowed @1/3<sup>rd</sup> of the purchase having GST @12% or above subject to the maximum of the amount allowed as per the pay drawn by the employee at the time of claim as under:

S. No.	Category of employees	Amount of LTC fare per person round trip (Rs.)
1.	Entitled to Business Class of Air Fare	36,000/-
2.	Entitled to Economic Class of Air Fare	20,000/-
3.	Entitled to Rail fare of any Class	6.000/-

During the audit for the office of Chief Engineer, M-2, PWD Maintenance (East) Zone, 3<sup>rd</sup> floor, MSO Building, New Delhi for the period of 2020-2023 it was noticed that some of the employees were allowed the amount of LTC claim under the Special package at higher side as per detailed below:



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S. No.	Name & Designation of employee S/Sh./Ms.	Bill No. & date	No. Of persons for LTC claim	Entitlement per person (Rs.)	Amount Due (Rs.)	Amount Paid (Rs.)	Amount of Recovery (Rs.)
1.	Raj Kumar, A.D.(Hort.)	132 Dt. 22/09/21	03	6,000/-	18,000/-	60,000/-	42,000/-
2.	Arun Kumar, A.D.(Hort.)	133 Dt. 27/09/21	02	6,000/-	12,000/-	24,000/-	12,000/-
Total							54,000/-

HOO/DDO may ensure that recovery of Rs. 54,000/- (Rs. Fifty Four Thousand only) after due verification of facts and figure pointed out above under intimation to Audit. Other similar cases may also be examined by the DDO at their own level and recovery be effected accordingly, if any, under intimation to audit.

**Para-04 (Ref. Audit Memo No.10 Dated: 09/11/2023).**


**Subject:- Non-settlement of Transfer T. A. Advance amounting to Rs.2,51,028/-**

As per Travelling Allowance Rules, The amount of advance drawn should be recovered in full from the final T.A. Bill

During the test-check of Bill Register for the Audit Period i.e. w. e. f. F.Y. 2020-21 to 2022-23 of the M-2, PWD Maintenance Zone, 3<sup>rd</sup> floor, MSO Building, New Delhi, it has been observed that following advances have been drawn by the officer on transfer from this office to some other office, but the adjustment record is not available on record, as detailed below:

S. No.	Bill No. & Date	Name & Designation of officer	Amount of Advance (In Rs.)
1	TA-66 dt.13/07/2020	Sh. B. B. Makkar, ADG	2,08,148/-
2	TA-67 dt.13/07/2020	Sh. Deepak Jain, AADO	42,880-
Total			2,51,028/-

The H.O.O. may initiate take necessary steps to settle the advances as mentioned above, as early as possible and compliance may be submitted to audit. Other similar cases may also be reviewed accordingly.

  
**(ANAND KUMAR GUPTA)**  
Inspecting Audit Officer  
Audit Party No. XXXII

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**PART-III**  
**TEST AUDIT NOTE**  
**(2020-21 to 2022-23)**

**TAN-01 (Ref. Audit Memo No.2 Dated: 31/10/2023)**

**Subject:- Non Maintenance of Separate P.B.R. in respect of officials joining on or after 01/01/2004. (Under New Pension Scheme)**

In terms of Para 10(m) of the Government of India, Ministry of Finance O.M. No. F. No. 1(7)(2)/2003/TA/67-74 dated 04/02/2004 of New Pension Scheme, the DDOs will prepare a separate pay bill register in r/o Govt. Servants joining Govt. Service on or after 01/01/2004.

Further in terms of Para 10(s) of the memorandum referred to above, the employees contribution under Tier-I and Tier-II and the Government's contribution should be posted in the different column of the individual ledger (to be maintained in format in Annexure-V) and broadsheet tallies with accounts figures as being done in the case of GPF.

While reviewing the Pay Bill Register of the Hospital, it has been noticed that pay of the officials who joined service on or after 01/01/2004, are being drawn in the General P.B.R. It is therefore suggested that separate pay bill register and individual ledger may be maintained with immediate effect in r/o officials joining on or after 01/01/2004.

**TAN-02(Ref. Audit Memo No: 03 Dated: 01/11/2023)**

**Subject:- Shortcomings in maintenance of Service Books**

During the test check of Service books maintained by, following shortcomings have been noticed :-

1. The particulars of the each government servant at the first page of the **service book should be re-attested after every five years and fresh photographs should be appended and attested after every 10 year.** But on test check/scrutiny of service books it has been noticed that this (photographs/re-attestation or both) have not been followed in most of the cases.
2. **Entry of AADHAAR No.** has not been made in any of the Service Book of any of the employees which is required as per instruction circulated by the Principal Secretary (Finance) Finance Department, GNCT of Delhi vide letter No. F3(03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015. It has further been advised that the Detail of AADHAAR No. of employee should invariably be made in Pension Papers of the retirees, so as to enable the PAO to mention the AADHAAR Card No. in Pension Payment Order.



3. As per rule, there should be initial of the individual is required for verification of Grant of Annual Increment, same could not done in most of the Service Book.
4. In most of the cases, entries of leave account has not been signed/authentication by the Competent Authority/authorized person.
5. In some Service Books, Nomination papers of Death cum Retirement Gratuity, UTGEIS, NPS/Family Pension, Home Town declaration and Details of family are not attached/ entered in Service Book.
6. As per Government of India Order F. No. I-34014/01/2020-Ad.II dated 31/05/2021 regarding seeking options in the prescribed Form I & II under the Rule 10 of CCS (Implementation of NPS) Rules, 2021 every employee covered under NPS Scheme has to be exercise an option in Form-I for availing benefits under the NPS or under the CCS (Rules), 1972 or the CCS (Extraordinary Pension), Rules 1939 in case of his death or discharge on invalidation or disability of government servant/subscriber during services. The requisite option Form-I & II are not available in the Service Book of NPS employees.
7. The entry of PRAN is not made in some of service books of the employees enrolled for NPS.

The H.O.O. may take necessary action to get the service books of the employees completed under intimation to audit. Similar other cases may also be examined and their service records be updated accordingly.

**TAN-03( Ref. Audit Memo No.4 Dated: 01/11/2023).**

**Subject:- Improper maintenance of Pay Bill Register**

During the test check of pay bill registers of the audit period from 2020-23, the following shortcomings have been noticed: -

1. Page counting certificate has not been recorded in the PBR
2. Every entry in the PBR should be authenticated by a responsible person other than writer who will make his/her initial in token of correctness of the entry made, but it was seen that entries in the PBR were not found checked/verified even by writer and supervising authority.
3. Upper columns i.e. previous PBR No., PAN No., Service verified, GPF details, pay band/Level, Govt. Residence occupied/unoccupied, GPF withdrawal/advance and other information of employee etc. have not been filled.
4. Numerous cuttings & over-writings were noticed in the PBR which were not attested by the Competent Authority in the PBRs maintained by the School.
5. Fluid has been used for correction which is irregular.
6. Totalling of all column of salary, allowances and deductions for income tax purposes have not been carried out in the PBR. Hence the amount of gross salary, other allowances and deductions shown in the calculation sheet of income tax can be checked by the audit.
7. Abstract of pay bills has not been prepared.
8. In a number of cases, Pay fixation order of newly joined official has not been attached in the PBR.

Reasons for improper maintenance of PBR may please be elucidated to audit and necessary steps may please be taken to update the PBR at the earliest possible under intimation to audit.

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**TAN-04 (Ref. Audit Memo No. 05 Dated:01/11/2023).**

**Sub : Shortcomings in Bill Register**

During the test-check of Bill Register, following short comings were noticed:-

1. The bill register for the financial year 2020-21 to 2022-23 has been maintained in a casual manner.
2. Page counting certificate has not been recorded on the first page of the Bill Register.
3. Entries in the Bill Register have not been checked and initialed by the competent authority/DDO every month for its correctness.
4. All the columns except Columns 1 to 3, (i.e. Bill No. & date, Particulars, Net amount of the bill Token No. Amount Passed by PAO and No. & Date of Treasury Voucher, Date of en cash etc.) have been left blank in respect of most of bills. By leaving these columns blank, it cannot be ascertained from the bill register whether the bill has actually been passed by the PAO or not, received the payment from PAO by way of "A" category Cheque/ "B" Cat. Cheque/ECS or NEFT/RTGS, date of receipt of cheque, date of entry made in the cash book etc.
5. Summary of the outstanding bills with PAO has not been given at the end of the month.
6. There were number of cutting and overwriting in the Bill register, but these cuttings and over-writings have not been attested by the DDO, which is irregular.

Reason for above shortcomings may be elucidated to audit.

  
13/11/23  
**(ANAND KUMAR GUPTA)**  
**Inspecting Audit Officer**  
**Audit Party No. XXXII**



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**TAN-05 (Ref. Audit Memo No: 09 Dated: 09/11/2023).**

**Sub:-Non- Verification of Service from concerned PAO on completion of 18 years of service or within 5 years of retirement.**

As per rule 32 of CCS (pension) Rules. Verification of service of the government servant should be done on completion of 18 years of qualifying service or 5 years before the date of retirement whichever is earlier from the concerned PAO and certificate be issued in the prescribed form to the official concerned. As per list of employees who have completed 18 years of service, provided by the school administration. The said certificate is not found/issued in any of the following cases.

S. NO.	NAME OF EMPLOYEE	DESIGNATION	DATE OF BIRTH	DATE OF RETIREMENT
1	Sh. Ashok Kumar Suneja	EE	29.11.1963	30.11.2023
2	Smt. Sushma Bhalla	Astt. (AD)	10.02.1966	28.02.2026
3	Smt. Seema Sood	AD(oL)	05.02.1965	28.02.2025
4	Sh. Rajesh Singh	Architect	03.10.1968	31.10.2028
5	Sh. Neeraj Paliwal	AE	24.05.1964	31.05.2024
6	Sh. Kajod Mal	UDC	10.03.1966	31.03.2026
7	Smt. Munni Devi	MTS	06.06.1964	30.6.2024
8	Sh. Sanjay Kumar Singh	AE ©	01.01.1967	31.12.2026
9	Sh. Ram Prasad Tiwari	AE ©	10.03.1964	31.03.2024
10	Sh. Ravinder Singh	AE (E)	26.07.1967	31.07.2027
11	Sh. Ram Prakash	AE (C)	16.11.1966	30.11.2026

The similar cases may also be checked and the qualifying services may be got verified from the PAO concerned and compliance be shown to the next audit.

**(ANAND KUMAR GUPTA)**  
Inspecting Audit Officer  
Audit Party No. XXXII