

(T) (9) (51)

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

Sub:- Audit report of PWD Electrical Maintenance Circle M-35, MSO Building, IP Estate, New Delhi-2 for the Period 2009-2014.

INTRODUCTION:-

The I.A.R. on the accounts of PWD Electrical Maintenance Circle M-35, MSO Building, IP Estate, New Delhi-2 for the F.Y. 2009-2014 was conducted by field Audit Party No. XV, Comprising of S/Shri Daniel T.M: Sr.A.O. & M S Rawat, Gr.II DASS/Sr. Auditor. The audit was conducted during 10-working days w.e.f.20/05/2014 to 02/06/2014.

AIMS AND OBJECTIVES: -The office is assigned with the job of administration, technical and financial control over its three divisions, namely, PWD M-351, 352, & 353. The service records of all the regular and other regular classified staff is maintained in the circle. All estimation, NIT's etc. beyond the technical powers of EE(Elect.) are prepared and checked in this office. All Budget provisions for Plan and Non-Plan heads is prepared, allocated to the divisions and watched in this circle.

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

It is informed by the AE(E) PWD EMC M-35 that being a circle office, no post of HOD and Cashier exist in this office. However, the following officials have served as HOO/DDO during 2009-14.

S.No.	HOD	Head of Office	DDO	Cashier
1	(Information not provided)	1. Er. Suresh Chand Gangil, SEE w.e.f. 2009-25.10.2010 2. Er. Satish Chand Bhardwaj, SEE w.e.f. 26.10.2010-31.12.2012. 3. Er. Ramesh Garg, SEE w.e.f. 01.01.2013- till date	1. V. S. Prasad, 01.04.2009 to 31.03.2010. 2. Anirban Panda, EEE w.e.f. 01.04.2010 to 06.05.2010 3. S. K. Sharma, AEE w.e.f. 07.05.2010 to 15.01.2012. 4. A.K. Saini, EEE w.e.f. 16.01.2012 to 23.08.2012. 1. R.N. Singh, AEE w.e.f. 24.08.2012 to till date.	(Information not provided)

Budget Allocation and Expenditure for the year 2009-14:-

Budget	Year	Expenditure up to year ending	Excess / Saving
77400000	2009-10	62469778	14935222
61255000	2010-11	60685860	569140
61765000	2011-12	55577332*	6187668
69900000	2012-13	52754885	17145115
60940000	2013-14	58113214	2826786

*-Figures upto February, 2012. Headwise details attached with file.

Statutory Audit:-

Statutory audit is yet to be conducted by AGCR.

Vacancy Statement

S.No.	Name of Post	No. of Posts Sanctioned	Filled	Vacant
1.	Group A	4	2	2
2.	Group B	50	40	10
3.	Group C	64	41	23
	Total			

Maintenance of Records:-

The maintenance of records of the circle for the period under audit, was found satisfactory subject of observations made in Current audit report and in test audit note.

Old Audit Report

There were 03-audit para's outstanding against the circle who had made compliance of two of them as such one para had been partially settled and another fully settled. The remaining one para have remained outstanding and have been incorporated with current audit report as part-I (old audit report).

(A)

S.No.	Year	Total Para's	Para Settled	Para no. of Settled Para's	Outstanding Para's with para No.
1.	2007-2009	3(Para Nos.1,2&3)	1	2	1: Partly settled and recovery of Rs.1145/- effected out of Rs.3175/-. Recovery of Rs.2030/- outstanding.. 3: Outstanding.
	Total	3	1	1	2

(B) Details of Old Recovery

S.No.	Yar	Total old Recovery	Amount Recovered		Balance Recovery against Paras (Amount in Rs. Parawise)
			Para No.	Amount	
1.					
2.	2007-09	3175/-	1	1145/-	2030/-
3.		2063/-	2	2063/-	NIL
4.		NIL	3	NIL	NIL
	Total	5238/-	3	3208/-	2030/-

Current Audit Report:-

During the course of current audit, 07-audit memo's highlighting various regularities/shortcomings were issued. Department has not shown any compliance on any audit memo's as such no spot recovery was made. These objections have been incorporated in current audit report as 3 audit paras(memo No.1 and 2 merged) and 4 memos incorporated as TAN.

Details of Current Recovery (Audit period 2009-14):-

Para No.'s	Total Recoveries (in Rs.)	Amount Recoveries	Balance (in Rs.)
1	NIL	NIL	NIL
2			

The internal audit report has been prepared on the basis of information furnished and made available by the O/o Supdt. Engineer (Electrical), PWD Electrical Maintenance Circle M-35, MSO Building, IP Estate, New Delhi. The Dte. of audit, GNCT of Delhi disclaims any responsibility for any misinformation and / of non-information on the part of auditee.


(DANIEL T.M.)
IAO Party No. - XV

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**Internal Audit Report on the Accounts of o/o
Superintendent Eng. Eletrical maintance circle M-35 MSO
Bld. IP State New Delhi ,for the period 2007-08 to 2008-09**

PART II - CURRENT REPORT

Para 1

Sub:- Short recovery of DGEHS amounting to Rs.3175/-

During the test check of the record of the unit for the period 2007-08 & 2008-09, it has been noticed that there was a short recovery of contribution toward DGEHS in respect of the official as per the detail mentioned in the annexure. Necessary recovery may be made from the concerned officials and deposited in the Govt. account .

Recovery of Rs. 115/- made as per annexure and settled partly. o/s amt Rs. 2030/-

15/3/2014

Para 2

Sub:- Recovery of Income Tax amounting to Rs 2063/-

On scrutiny of Income Tax calculation sheet for the year 2007-08, it has been noticed that there was a short recovery of Rs2063/- in respect of Sh. Vinod Kumar, JE due to calculation of arrear. Income Tax amounting to Rs. 2063/- may be recovered and deposited in the Govt. account.

Settled copy of chellan returned

15/3/14

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Para 3 Non Production of Record

The following record has not been provided to audit, the same may be shown to next audit:

1. Log book of vehicle
2. Spouse information
3. GPF Broadsheet
4. Property register

*Rajpal
(RAJ PAL MAG00)
IAO*

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Annexure - 17/1

SNo	Name & Designation S/Sh/Ms	Div	BP + DP	Months/ Period	DGEHS Deducted	Rate of DGEHS	Difference to be deducted
1	D.Prasad, AE	351	11625+5813	3/07	75	100	25
2	Sarvajit Singh AE	"	11950+5975	3/07 to 8/07	75	100	150
3	S K Khaturia, JE	"	10650+5325	-do	50	100	300
4	F C Tyagi, JE	"	10000+5000 10325+5163	3/07to 6/07 7/07 to 8/07	50 50	75 100	100 100
5	O N Kaushal, JE	"	10325 +5163	3/07 to 8/07	50	100	300
6	Shouraja Singh, JE	"	8700 +4350	3/07 to 8/07	50	75	150
7	Trilochan Singh, JE	"	7300 +3650	3/07 to 5/07	50	75	75
8	Sh. Gurjeet Singh, JE	"	5000+2500	3/07 to 8/07	40	50	60
9	Kherchand, HC	"	6800+3400	6/07 to 8/07	60	75	45
10	Anju Bajaj , HC	"	5750+2875	3/07 to 8/07	30	50	120
11	Partima Lal , UDC	"	4300+2150	-do-	30	50	120
12	Bina Arora, UDC	"	4100+2050	-do-	30	50	120
13	Satish Kumar, UDC	"	4400+2200	3/07 to 8/07	30	50	120
14	Ravinder Singh, Peon	"	4025+2013	3/07 to 8/07	30	50	120
15	Partap Singh , Peon	"	4025 +2013	3/07 to 8/07	30	50	120
16	Shatrughan Shah, Peon	"	4025 +2013	3/07to 8/07	30	50	120
17	R K Patnj, UDC	352	4300+2150	8/07	30	50	20
18	Sanjay K Singh, JE	353	6800+3400	3/07 to 8/07	50	75	150
19	Vishwajit Dass, JE	"	6800+3400	3/07 to 8/07	50	75	150
20	Ravinder Singh JE	"	9000+4500	3/07 to 8/07	70	75	30
21	Sanjay Dogra, JE	"	8300+4150	3/07 to 8/07	70	75	30
22	Virender Pal Singh HC		10200	10/07 to 7/09 22months	50	75	550
				Total			3175

Recovery of Rs. 1145 verified from PBE of 2012-13 Rs. 850/- and
 Rs. 295 recovered by Sr. Engineer from Electrical Division -
 P/B 51 dt. 2/6/2014.) and in respect of sl. no. 1, 2,
 4, 9, 11, 12, 13, 14, 17 and 19 and settled.
 15/7/2014.

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PART-II:

CURRENT AUDIT REPORT

Para- 01: Leave period of Sh. Ram Kumar, Exe. Engineer (Elect.) (Ref. Audit Memo No.3, dated: - 30/05/2014).

On scrutiny of service records of Sh. Ram Kumar, Exe. Engineer (Elect.), it was found that after joining PWD on 17/03/2010, the Officer was posted to M-154 vide PWD's Order No.108 of 2009-2010 dated 29/03/2010, but he didn't join his duty and remained absent from duty (un-authorisedly). It is also transpired that he applied for grant of commuted leave (on medical grounds) w.e.f. 30/03/2010 to 17/07/2010 vide his letter dated 16/8/2010 while submitting fitness certificate dtd.14/08/2014 issued by Dr. Sunil Kumar of Bhagat Hospital, Janakpuri, New Delhi dating on 14/08/2010 (**without any mention of period of medical leave prescribed**) but also accompanied with Lab Test Report of the hospital dated 14/08/2010. It is pertinent to mention here that no joining report in original was found in his personal file but found that 110 days' EL from 30/03/2010 to 17/07/2010 was sanctioned to Shri Ram Kumar, Exe. Engineer (Electrical) as regularization of his leave vide Leave Sanction Order No.PF/PWD/Circle M-35/235 dated 01/02/2011.

Justification needs be given to audit as to how his leave was regularized from 30/03/2010 to 17/07/2010, when fitness certificate of the officer was issued on 14/08/2010 that too **without any mention of period of rest prescribed by the attendant doctor on his Medical Fitness Certificate** and while he applied for grant of commuted leave vide his leave application dated 16/08/2010? As per reply received from PWD office, the officer joined their office on 19/07/2010 and supplied copies of the o/c of his joining report which seems to be in possession of the officer but no original application was available in his personal file. Prima-facie how the leave was applied on 16/08/2010 alongwith fitness certificate of the doctor dated 14/08/2010 for grant of commuted leave (on MC) when he had joined his duties on 19/07/2010?

Therefore, the leave case needs review compliance of which may be shown to audit alongwith related documents in original.

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Para- 03: Discrepancies in Income Tax rebates allowed (Ref. Audit Memo No.1& 2, Dated 29& 30/05/2014): -

During test check of the income tax calculations for the F.Y. 2009-14 following discrepancies have been observed as shown against each of the below mentioned officials.

Sl. No.	Name & designation of officer/officials (Sh./Smt./Km.)	Shortcomings noticed during the F.Y.					Taxable income after deduction of savings (as per original calculation)
		2009-10 (i)	2010-11 (ii)	2011-12 (iii)	2012-13 (iv)	2013-14 (v)	
1	Satish Chandra Bhardwaj, SEE	-	I.T. Rebate for purchase of Infrastruct-ure Bond for Rs.20,000/- allowed without obtaining any authorised document.	I.T. Rebate amounting to Rs.2,04,944/- for residing on rented premises allowed without Rent Receipts.	-	-	ii) Rs.9,83,880/- (2010-11) & iii)Rs.11,08,870/ (2011-12)
2.	Randhir Singh, EEE	IT rebate amounting to HBA(Intt.) of Rs.1,25,980/- & HBA (Pr.) of Rs.3524/- allowed without obtaining- final certificate of paymentsfrom the financial institution.	-	-	-	-	i) Rs.4,65,910/-
3	Maharaj Singh, EEE	-	IT rebate of Rs.20000/- on a/c of purchase of Infrastructure bonds allowed without obtaining any authorised document.	-	-	-	ii)Rs.5,63,823/-
4.	Raghubir Singh Nirbhay, EEE	-	-	-	IT rebate for Rs.103123/ - on a/c of HBA (Intt.) allowed on provision certificate basis.	IT rebate for Rs.88395/ - on a/c of HBA (Intt.) allowed without obtaining authorised document.	iv)Rs.6,31,210/- v) Rs.9,51,570/-

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5.	K B Gera, AEE	IT rebate amounting to HBA(Intt.) of Rs.45,592/- & HBA (Pr.) of Rs.73,324/- allowed without obtaining-final certificate of payments from the financial institution.	-	-	-	-	i) Rs.6,07,300/-
6.	Kuldeep Singh, AEE	IT rebate amounting to HBA(Intt.) of Rs.1,22,591/- & HBA (Pr.) of Rs.48763/- allowed without obtaining-final certificate of payment from the financial institution.	IT rebate amounting to HBA(Intt.) of Rs.1,50,000/- & HBA (Pr.) of Rs.45830/- allowed without obtaining-final certificate of payment from the financial institution.	-	-	-	i) Rs.4,28,010/- ii) Rs.4,25,619/-
7.	A K Nagpal, AEE	IT rebate of Rs.61897/-, on Insurance, Rs.5000/- on PPF, Rs.50000/- on ICICI allowed without obtaining any authorised document.	-	-	-	-	i) Rs.5,89,980/-
8.	Ram Kumar, EEE					IT rebate for Rs.11100/- on a/c of Medical Insurance allowed without obtaining any authorised document.	v) Rs.7,26,190/-
9	P S Lohmorah,AEE		IT rebate amounting to HBA(Intt.) of Rs.85,000/- allowed without obtaining-final certificate of payment from the financial institution.	-	-	-	ii) Rs.4,73,520/-
10.	Rajeev Saxena, AEE	IT rebate amounting to HBA(Intt.) of Rs.70,354/- & HBA (Pr.) of Rs.13927/-	IT rebate amounting to HBA(Intt.) of Rs.1,25,764/- & Rs. 43,220/- for HBA (Pr.)	IT rebate amounting to HBA(Intt.) of Rs.1,18,672/- & HBA (Pr.) of Rs.2,36,231/-	-	-	i) Rs.5,12,931/- ii) Rs4,47,370/- iii)Rs.5,25,160/-

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		allowed without obtaining-final certificate of payment from the financial institution..	allowed without obtaining-final certificate of payment from the financial institution..	allowed without obtaining-final certificate of payment from the financial institution..			
11.	Sreepal, AEE	-	-	-	IT rebate amounting to HBA(Intt.) of Rs.20,971/- & Rs. 25074/- for HBA (Pr.) allowed without obtaining final certificate of payment from the financial institution	-	iv) Rs.6,56,165/-
12	Anand Prakash Sisodia, AEE	-	-	-	IT rebate amounting to HBA(Intt.) of Rs.39,493/- allowed without obtaining payment from the financial institution & Rs.55186/- for investing on FD allowed without obtaining authorised document.	-	iv) Rs.5,06,800/-
13	Sunil Kr. Sinha, AEE					IT rebate of Rs.19900/- on a/c of Ins. Premium allowed without obtaining authorised document.	v) Rs.4,59,690/-
14.	Ramesh Kumar, HC	IT rebate amounting to HBA(Intt.) of Rs.14,000/- & HBA (Pr.) of Rs.1200/- allowed without	-	-	-	-	i) Rs.2,54,430/-

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		obtaining-payment from the financial institution.					
15.	S S Agarwal, JEE		-	IT rebate of Rs.34260/- on Insurance, premium paid allowed without obtaining any authorised document.	IT rebate of Rs.150000/- on HBA(Intt.) allowed without obtaining authorised document.	-	iii) Rs.4,66,440/- iv) Rs.4,63,240/-
16.	Dalip Kr. Ramrakhyani, JEE	IT rebate amounting to HBA (Pr.) of Rs.61,488/- & PLI of Rs.29,100/- allowed without obtaining-Final certificate of payment from the financial institution.	IT rebate amounting to HBA (Pr.) of Rs.61,488/- allowed without obtaining-Final certificate of payment from the financial institution.	IT rebate amounting to HBA (Intt.) of Rs.54,826/- & HBA (Pr.) of Rs.6,662/- allowed without obtaining-Final certificate of payment from the financial institution.	IT rebate amounting to HBA (Intt.) of Rs.53,792/- allowed without obtaining-Final certificate of payment from the financial institution.	IT rebate amounting to HBA (Intt.) of Rs.52,599 /- allowed without obtaining-Final certificate of payment from the financial institution.	i) Rs. 2,95,272/- ii) Rs. 2,83,230/- iii) Rs. 246,950/- iv) Rs. 335,990/- v) Rs. 3,51,954/-
17.	Arvind Kumar, JEE	IT rebate amounting to HBA (Intt.) of Rs.39,913/- & HBA (Pr.) of Rs.20,711/- allowed without obtaining-Final certificate of payment from the financial institution. In addn. rebate on a/c of Insurance premium of Rs.55174/- had documents only for Rs.50,000/-, thus short of Rs.5174/-	-	-	-	-	i) 3,47,040/-
18.	Bhaba Shanker Roy, JEE	IT rebate amounting to HBA (Intt.) of Rs.19,749/- & HBA (Pr.) of Rs.1,00,251/- allowed without obtaining-Final certificate of payment from the financial institution.	IT rebate amounting to HBA (Intt.) of Rs.10,241/- & HBA (Pr.) of Rs.1,09,759/- allowed without obtaining-Final certificate of payment from the financial institution.	-	-	-	i) Rs. 3,85,770/- ii) Rs. 4,23,940/-

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19.	Raj Kumar, JEE	-	IT rebate amounting to HBA (Intt.) of Rs.96,000/- & HBA (Pr.) of Rs.19800/- allowed without obtaining- Final certificate of payment from the financial institution.	IT rebate amounting to HBA (Intt.) of Rs.94,000/- & HBA (Pr.) of Rs.20000/- allowed without obtaining- Final certificate of payment from the financial institution.	IT rebate amounting to HBA (Intt.) of Rs.510447/- & HBA (Pr.) of Rs.15000/- allowed without obtaining Final certificate of payment from the financial institution		ii) Rs. 3,00,342/- iii) Rs.3,23,870/- iv) Rs.4,10,447/-
20.	Rajiv Ranjan Ojha, JEE	-	IT rebate amounting to HBA (Intt.) of Rs.1,12,340/- allowed without obtaining Final certificate of payment from the financial institution.	-	IT rebate amounting to HBA (Intt.) of Rs.136181/- - allowed without obtaining Final certificate of payment from the financial institution.	IT rebate on HBA (Intt.) of Rs126052/- - and rebate on rent paid allowed without obtaining- authorised document.	ii) Rs.1,88,860/- iv) Rs.2,58,073/- v) Rs.3,61,130/-
21	Sanjay Dhingra, JEE	-	IT rebate on a/c of Rs. 20000/- for purchase of infrastructure bond allowed without obtaining any authorised document.				ii)Rs. 3,03,740/-
22	Sanjai Kr. Singh, JEE	-	IT rebate on a/c of Rs. 20000/- for purchase of infrastructure bond allowed without obtaining any authorised document.	-	-	-	ii) Rs.2,86,220/-
23	Yogesh Kumar, JEE	-	IT rebate on a/c of Rs. 22432/- for Ins. Premium paid allowed without obtaining any authorised document.	-	-	-	ii) Rs.2,94,003/-

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24	Vijay Bahadur Singh, JEE	-	-	IT rebate on a/c of Rs.42900/- for HBA (Intt) & Rs.196968/- for HBA(Pr.) allowed without obtaining final certificate of payment from the financial institute.	IT rebate on a/c of Rs. 20388/- for HBA (Intt) & Rs.179412/- for HBA (Pr.) allowed without obtaining any authorised document.		iii) Rs.3,74,460/- iv) Rs.4,63,000/-
25	Sumit Sharma, JEE	-	-	-	IT rebate on a/c of Rs. 20000/- for PPF investment allowed without obtaining any authorised document.	IT rebate on a/c of Rs. 24021/- for Insurance allowed without obtaining any authorised document.	iv)Rs.1,97,072/- v) Rs.2,98,370/-
26.	Gyanendu Gaurav, JEE	-	-	-	-	IT rebate on a/c of Rs. 40000/- for PPF investment allowed without obtaining any authorised document.	v) Rs.2,15,420/-
27.	Subhash Kumar, D/man, Gr.I			IT rebate on a/c of Rs. 20000/- for purchase of infrastructure bond allowed without obtaining any authorised document.			ii)Rs.2,82,020/-
28.	Yogesh Sethi, D/man-II	-	-	IT rebate on a/c of Rs. 57811/- for Ins. Prem. Paid allowed without obtaining any authorised document.			iii)Rs.3,57,560/-
29	Meenakshi Advani, Gr.II Steno	-	-	-	-	IT rebate of Rs.30000/- for Tution fee paid allowed without obtaining receipt for payment.	v) Rs.4,59,050/-

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30.	Jyoti Ahuja, Steno Gr.II	-	IT rebate on a/c of Rs. 10000/- for purchase of infrastructure bond allowed without obtaining any authorised document.	-			ii)Rs.2,93,900/-
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In the absence of documentary evidence of savings as pointed out above, recovery of income tax be made after due verification and compliance be shown to audit. All similar cases be reviewed.



(DANIEL, T.M.)
IAO (Party No.XV),
DTE. OF AUDIT.

(38) (14) (38)

TEST AUDIT NOTES

TAN-01: **Cash Book** (Ref. Audit Memo No.4, dated: 02/06/2014): -

It has been noticed by the audit that the cash had been collected and credited in accredited Bank, but no cash book was maintained in the office of Exe. Engineer (ECM-35) during the financial year under audit, details of which are as under: -

Sl. Nos.	Date of cash transactions/ Collection	Amt. of transaction/ deposits (Rs.)
1.	25/04/2009	4000
2.	27/08/2009	600
3.	06/02/2010	17100
4.	08/07/2011	1225
5.	25/09/2012	14670
6.	05/03/2014	8000

As per Rule 13 of Receipt & Payment Rules, all Government Officers' who are required to (a) receive Govt. dues and handle cash, or (b) perform the functions of Drawings & Disbursing Officers (With or without cheque drawing powers) or both: -

- i) Every such officer (H.O.O.) should maintain a Cash Book in form GAR-3.
- ii) All monetary transactions should be entered in the Cash Book as soon as they occur and attested by the HOO as token of check.

Needful be done for maintenance of Cash Book as per Rule and compliance be shown to audit.

TAN-02: **Bill Register** (Audit Memo No.6), dated: -02/06/2014): -

On scrutiny of the Bill Register, it has been noticed that the Bill Register was not attested by the DDO/Gazetted Officer. Only, 03 columns of the Bill Register was filled i.e. Bill No., Date/ particulars of bill and Net Amount of the Bill. Details of the cheque drawn from PAO was also not mentioned in the bill register.

Bill Register be properly maintained and compliance be shown to audit.

TAN-03: **Non-Surrender of lapsed budget** (Audit Memo No.7, dated: -02/06/2014): -

On scrutiny of Budget & Expenditure, it was noticed that heavy amount of budget allotted got lapsed as this amount was not surrendered in time. Details are as under: -

Sl. Nos.	Head of A/c	Budget (Rs.)	Expenditure upto March (Rs.)	Unspent Balance	% of lapsed budget
FY-2009-10					
1.	2059 B.1(1) (1) (1)- Salaries	7,60,00,000	6,16,90,666	1,43,09,334	18.6
2.	2059 B.1(1) (1) (1) (3)- O.T.	1,00,000	72,414	27,586	27.58
3.	2059 B.1(1) (1) (1) (5)- O.E.	1,50,000	3,041	1,46,959	98
FY-2010-11					
4.	2059 B.1(1) (1) (1) (3)- O.T.	1,00,000	53,270	46730	46.73
FY-2011-12					
5.	-Medical Treatment	15,00,000	9,90,361	5,09,639	33.97
FY-2012-13					
6.	2059 B.1(1) (1) (1) (1)- Salaries	6,75,00,000	5,18,47,056	1,56,52,909	23.18
7.	-Medical	15,00,000	8,28,616	6,71,384	44.76
8.	2059 B.1(1) (1) (1) (1)- DTE	2,50,000	76,245	1,73,755	69.5

Non-surrender of surplus funds in time needs elucidation to the audit.

TAN-04: **Service verification U/rule-32 of CCS (Pension) Rules** (Audit Memo No.5, dated: - 02/06/2014):


During test checks of service books of under-mentioned employees of the Office of Exe. Engineer (Electricals), PWD ECM No.M-35, Public Works Department, Government of NCT of Delhi, it is observed that the services as detailed below were not got verified as per Rule 32 of CCS (Pension) Rules.

(15) (17) (37)

Sl. Nos.	Name & Designation of the staff members	Date of Appointment.
1.	Smt.Kamlesh Kumari kathpal, UDC	15/02/1980
2.	Smt. Kiran Bala Sarin, UDC	12/12/1979
3.	Smt. Kamlesh Lamba,	31/01/1983
4.	Smt. Prajwalit Tyagi, UDC	15/03/1979
5.	Sh. Vijay Khatri, UDC	04/04/1981
6.	Sh. Bansi Lal Arora, JHT	14/07/1981
7.	Shravan Kumar, MTS	09/05/1980
8.	Beg Raj, Chowkidar,	14/04/1981
9.	Ram Chander, MTS	09/08/1983
10.	Ram Kaur, Peon	02/02/1988

Rule-32 of CCS (Pension) Rules provides for – the Government Servant completing 18 years or being left with 05 years of service before date of retirement, whichever is earlier, the HOO in consultation with Accounts Officer shall in accordance with the rules for the time being in force, verify the services rendered by such a Government Servant, determining the qualifying service and communicate to him in Form No.24, the period of qualifying service so determined.

Therefore, the audit may please be shown the compliance to the observance of Provisions of CCS Pension Rules in this regard.


 (DANIEL, T.M.)
 IAO (Party No.XV),
 DTE. OF AUDIT.