

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

**Sub: - Audit report of Executive Engineer (P), O/o Chief Engineer, PWD, Health Maintenance Zone, 2<sup>nd</sup> Floor, MSO Building, I.P. Estate, New Delhi (B 2, 84094) for the period 2020-21 to 2022-23.**

Audit on the accounts of Executive Engineer (P), O/o Chief Engineer, PWD, Health Maintenance Zone, 2<sup>nd</sup> Floor, MSO Building, I.P. Estate, New Delhi (B 2, 84094) for the financial years 2020-21 to 2022-23 has been conducted by the Audit Party No. 02 comprising of Sh. Inder Mohan, Sr.AO/IAO, Sh. Ajeet Kumar, AAO and Smt. Raj Rani Bhatnagar, ASO (medical leave from 10.07.2023 to 14.07.2023) from 04.07.2023 to 14.07.2023 in nine (09) working days. The accounts were reviewed purely on test check basis.

**AIMS AND OBJECTIVES**

Chief Engineer (Health), PWD basically looks after/supervise the Divisions and Circle Offices of Health Zone of Delhi who are responsible for maintenance of Hospitals. The details are as under.

- A) Superintendent Engineer (C) Health-I, L. N. Hospital Complex, PWD, New Delhi.  
(a) EE (C), HPD (Central & South), L. N. Hospital Complex, Near Special Ward Block, PWD, N.D.  
(b) EE (C), HPD (West), IGH Site Office, PWD, Opp. District Court, Sector-IX, Dwarka, N.D.  
(c) EE (C), HMD (SW), Sector-3, PWD, Dwarka, New Delhi.  
(d) EE (C), HMD (Central), L. N. Hospital Complex, PWD, New Delhi.  
(e) EE (C), HPD, PWD, Madipur (New Hospital), New Delhi.
- B) Superintendent Engineer (C) Health --II, PWD, Dr. BSAH, Sector-6, Rohini, Delhi.  
(a) EE (C), HPD (North), PWD, Dr. BSAH, Sector-6, Rohini, Delhi.  
(b) EE (C), HMD (North), PWD, Dr. BSAH, Sector-6, Rohini, Delhi.  
(c) EE (C), HPD (East), PWD, Rajiv Gandhi Super Speciality Hospital Complex, Tahirpur, Delhi.  
(d) EE (C), HMD (East), PWD, GTBH Complex, Shahdara, Delhi.
- C) Superintendent Engineer (E), Health Electrical Circle, PWD, 2nd Floor, MSO Building, I.P. Estate, New Delhi.  
(a) EE (E), HPD, PWD, Lok Nayak Setu, Yamuna Western Site, New Delhi.  
(b) EE (E), HMD (S-W), PWD, Delhi Armed Police Lines, Vikas Puri, New Delhi.  
(c) EE (E), HMD(Central), PWD, L. N. Hospital Complex, New Delhi.  
(d) EE (E), HMD (East), PWD, GTBH Complex, Shahdara, Delhi.  
(e) EE (E), HMD (North), PWD, Dr. BSAH, Sector-6, Rohini, Delhi.
- D) Deputy Director (Horticulture), PWD, Maulana Azad Medical college, Delhi Gate, Delhi.

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

The following officers/officials have served as Head of the Department (HOD)/Head of Office (HOO)/Drawing & Disbursing Officer (DDO)/Cashier during the period 2020-21 to 2022-23.

S. No.	Head of the Department	Designation	Period
01	Sh. Anil Kumar Ahuja	ADG	25.03.2019 to 30.09.2020 (Addl. Charge)
02	Sh. Sanjeev Rastogi	CE	01.10.2020 to 21.12.2021 (Addl. Charge)
03	Sh. M.K. Mahovia	ADG	22.12.2021 to 31.05.2022 (Addl. Charge)
04	Sh. Manoj Kumar	CE	01.06.2022 to 07.10.2022 (Addl. Charge)
05	Sh. Sunil Kumar Srivastava	CE	07.10.2022 to till date.

S. No.	Head of Office	Designation	Period
Not declared			

S. No.	DDO	Designation	Period
01	Smt. Reeta Rani Patial	AAO	01.04.2020 to 30.04.2020
02	Sh. Mohan Lal	AAO	08.05.2020 to 31.07.2021
03	Sh. Sajal Kumar Mittal	AAO	01.08.2021 to 26.09.2021 (Addl. Charge)
04	Sh. Deepak Ahuja	AAO	27.02.2021 to 30.11.2021
05	Sh. Baldev Raj	AAO	01.12.2021 to till date

S. No.	Cashier	Designation	Period
NIL			

### BUDGET ALLOCATION AND EXPENDITURE FOR THE YEAR 2020-21 TO 2022-23

(Rs. In lakhs)					
S. No.	Year	Budget allotted	Expenditure	Balance	Savings
1	2020-21	1288	1128	160	12.4%
2	2021-22	1308	1208	100	7.6%
3	2022-23	1306	1235	71	5.4%

### VACANCY STATEMENT

S. No.	Group	No. of posts sanctioned	No. of posts filled	No. of posts vacant
1	A	05	02	03
2	B	17	06	11
3	C	32	06	26
	<b>TOTAL</b>	<b>54</b>	<b>14</b>	<b>40</b>



## STATUTORY AUDIT

The statutory audit of Executive Engineer (P), O/o Chief Engineer, PWD, Health Maintenance Zone, 2<sup>nd</sup> Floor, MSO Building, I.P. Estate, New Delhi (B 2, 84094) has been conducted by AG (Audit), Delhi up to the financial year 2012-13.

## MAINTENANCE OF RECORDS

The maintenance of records of Executive Engineer (P), O/o Chief Engineer, PWD, Health Maintenance Zone, 2<sup>nd</sup> Floor, MSO Building, I.P. Estate, New Delhi (B 2, 84094) for the period 2020-21 to 2022-23 was found satisfactory subject to observations made in Current Audit Report.

## OLD AUDIT REPORT

There were 10 outstanding audit paras with the outstanding recoveries of Rs.11,48,254/- in respect of Executive Engineer (P), O/o Chief Engineer, PWD, Health Maintenance Zone, 2<sup>nd</sup> Floor, MSO Building, I.P. Estate, New Delhi (B 2, 84094). Replies of two (02) audit paras along with recovery of Rs.2,260/- have been submitted by the Unit and therefore, these two (02) paras along with recovery of Rs.2,260/- has been settled. One (01) para has been settled as taken as fresh in the Current Audit Report. Therefore, remaining seven (07) paras along with recovery of Rs.11,45,994/- have been incorporated in Part-I Old Report of the Current Audit Report.

S. No.	Year	Total Para's	Total Recovery (in Rs.)	Para Settled	Para no. of Settled Para's	Outstanding Para's with para No.	Balance Recovery (in Rs.)
1	2007-09	04	603280/-	01	05	01, 03 (A), 03 (B)	601995/-
2	2009-14	01	9782/-	Nil	—	01	9782/-
3	2014-20	05	535192/-	02	03 and 05	01, 02 & 04	534217/-
	<b>TOTAL</b>	<b>10</b>	<b>1148254/-</b>	<b>03</b>		<b>07</b>	<b>1145994/-</b>

## CURRENT AUDIT REPORT (2020-2021 to 2022-2023)

During the course of current audit, 10 audit observation memos + 01 record memo highlighting various shortcomings/recoveries to the tune of Rs.8578/- were issued. One (01) audit record memo has been settled on the spot. Therefore, ten (10) audit observation memos have been converted into **03 Paras and 07 TAN** which are incorporated in Current Audit Report.

## DETAILS OF CURRENT RECOVERY (AUDIT PERIOD 2020-2021 to 2022-2023)

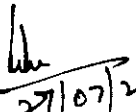
Memo No.	Total Recoveries (in Rs.)	Amount Recovered	Balance (in Rs.)	Para. No.
10	8,578/-	—	8,578/-	10
<b>Total</b>	<b>8,578/-</b>	<b>—</b>	<b>8,578/-</b>	

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Executive Engineer (P)  
O/o Chief Engineer, PWD  
Health Maintenance Zone  
2<sup>nd</sup> Floor, MSO Building, I.P. Estate  
New Delhi (B 2, 84094)  
Audit Period – 2020-2023.

The internal audit report has been prepared on the basis of information furnished and made available by Executive Engineer (P), O/o Chief Engineer, PWD, Health Maintenance Zone, 2<sup>nd</sup> Floor, MSO Building, I.P. Estate, New Delhi (B 2, 84094). The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and of non-information on the part of auditee.

  
27/07/2023

(INDER MOHAN)  
Inspecting Audit Officer  
Audit Party No. 02

# **PART – I**

# **OLD AUDIT REPORT**



## List of Para (Order by Audited Year &amp; Para)

View Detailed Audit Report

Department: Public Works (PWD)							
Sub department: (B-2) E.E. PWD, Building Project Zone B-2, 2nd Floor, MSO Bldg., New Delhi (1991/12)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	2007	2009	1		Excess Payment due to Financial up gradation	O	593826
2	2007	2009	3		Short realization of Rs. 12610/- towards Income Tax	O	8169
3	2007	2009	3		Non-production of documentary proves in support of savings for claiming Income Tax Rebate	O	0
4	2007	2009	5		Short deduction of DGEHS subscription	O	1285
5	2009	2014	1		Irregular rebate of HRA in Income Tax & Recovery amounting to Rs. 9782/-	O	9782
6	2014	2020	1		Non recovery of monthly contribution of Rs. 525006/- on account of NPS from the salary	O	525006
7	2014	2020	2		Income Tax	O	9211
8	2014	2020	3		Recovery of DGEHS subscription	O	975
9	2014	2020	4		Performance/functions of zonal office	O	0
10	2014	2020	5		Non maintenance of Cash Book	O	0

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

Total - Rs. 11,48,254/-

Back

Settled

Settled

TAF

25/07/2023

Total Outstanding Paras - 10  
 Settled / Taken as fresh - 03  
 Balance Outstanding Paras 07

Total Recoveries - Rs. 11,48,254/-  
 Recoveries Made - Rs. 2,260/-  
 Balance Recoveries Rs. 11,45,994/-

25/07/2023  
 140 Audit Party No. 02

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DATE

Para - 1  
Para - 01

PART-I

PART-II

CURRENT REPORT

Para No. 1: Excess Payment due to financial up gradation  
(Audit Memo No.2 Dated: 12.11.2009)

Para No. 01

In accordance with Para 6.1 of Office Memorandum No. 35034/3/2008-Estt.(D) dated 19-05-2009, financial up gradation (1st or 2<sup>nd</sup>) have been granted to some staff members between 01-01-2006 to 31-08-2008, under ACP scheme, and their pay have been fixed with effect from the dates of their financial up gradation with reference to pre-revised scale granted under ACP. As these officials have opted to fix their pay in the revised pay structure from the date of their financial up gradation under ACP with reference to the pre-revised scale granted under ACP, they are entitled to draw their arrears of pay only from the date of their option i.e. the date of financial up gradation under ACP. During the test check of the records, it is noticed that the pay of these employees have also been revised in accordance with 6<sup>th</sup> CPC and arrears have also been paid to them from 01-01-2006 to till the date of their financial up gradation. This resulted to an excess payment of Rs.725115/-. Hence, the amount already paid on account of revision of pay from 01-01-2006 to till the date of their financial up gradation, to these officials, whose names along with recoverable amount are given below, may be recovered from them in lump sum immediately and deposited into the government account under intimation to the audit department.

S. No.	Name and Designation	Date of financial up gradation	Excess Payment (Rs.)
1.	Ved Prakash, AE (E)	24.08.2007	92763
2.	Radhey Shyam Singhmore	10.09.2007	95341
3.	Shiv Charan Sharma, JE	04.04.2008	124199
4.	Madan Lal, JE	29.05.2007	77611
5.	Sanjay Kumar Gupta, JE	22.06.2006	23875
6.	Gyan Chand, UDC	31.01.2008	61624
7.	Anita Ram, LDC	18.06.2007	49980
8.	Gita Rawat, LDC	27.08.2008	79879
9.	Ramesh Chand, LDC	20.01.2008	46663
10.	Suresh Chand Kanaujia, LDC	30.08.2008	80180
	Total		7,25,115

561967  
Accounted.  
Pending 36567

Recovery 32112/-  
Pending 47766

It is also suggested that all other similar cases be reexamined thoroughly and if any overpayment is noticed, same may be recovered and deposited into government account and audit department may be intimated accordingly.

Total Recovery = 725115 -  
 Amt Recovered = 131289 -  
 Balance = 593826

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**Para No. 2: Excess payment of Rs.30400/- due to wrong pay fixation.**  
(Audit Memo No.6 Dated: 17.11.2009)

In accordance with Rule 13 of revised pay rules, 2008, in the case of promotion from one grade pay to another, pay will be fixed after giving one increment equal to 3% of the sum of the pay in the pay band and existing grade pay. This will be added to existing pay in the pay band. The grade pay corresponding to the promotion post will there after will be granted in addition to this pay in the pay band.

During the test check of pay fixation cases, it is noticed that the Rule-13, referred above is not followed while fixing the pay of Shri Onkar Mal Meena, JE, who was promoted as AE on 07-06-2008. His pay has been fixed at Rs.13860/- on 07-06-2008 which is wrong. His pay should have been fixed at Rs.12710/- with a grade pay of Rs.4600/- as the said officer was drawing Rs.12210/- as pay and Rs.4200/- as grade pay on 06-06-2008 i.e. before the date of promotion. The wrong fixation of pay resulted to an excess payment of Rs.30400/- (07-06-08 to 31-10-2009) to the above named officer.

And Recd  
₹ 30400/-  
Baln = NIL

Therefore, the excess payment of Rs.30400/- made to Shri Meena be recovered immediately and deposited into the government account. Documentary proof of the same may be shown to the audit. It is also suggested that other similar cases may also be reviewed accordingly and excess payment, if any is found, be recovered and audit be intimated accordingly.

Para-02 (A)

Para-02

**Para No. 3 (A): Short realization of Rs.12610/- towards Income Tax**  
(Audit Memo No.10 Dated: 19.11.2009)

During the test check of the Income Tax calculation sheets for the audit year i.e. 2007-08 and 2008-09, it is found that in some cases the element of DA is not considered as part of salary for the purpose of allowing deductions u/s 10 of Income Tax Act, 1961 on account of HRA/Rent paid. This resulted to short recovery of income tax. Details of such cases in addition to some other cases along with reason of short recovery are given below: -  
2007-08

Para-2

Total Recd = ₹ 12610/-  
And Recd = ₹ 444/-  
Baln = ₹ 169/-

S. No.	Name of the officer with designation	Tax to be recovered	Reasons of recovery
1.	Sh. Ajoy Kumar, AE	97	The exemption for GPF under Ch-VI allowed to the officer is for Rs.34500/- whereas the deduction of GPF actually made from the salary of the officer was Rs.33000/- only.
2.	Sh. Nourti Ram, JE	1493	Wrong calculation of exemption availed under HRA rebate. HRA rebate allowed to the official for Rs.42660/- instead of Rs. 28163/-.

(A.K. Ref. I Ao)

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		2008-09	Reasons of recovery
S. No.	Name of the officer with designation	Tax to be recovered	
1.	Sh. Sanjay Kumar Gupta, JE	588	Rent receipt of Rs.5000/- not found enclosed with the Calculation Sheet. Moreover, on the basis of undertaking submitted, the rent rebate availed by the official is wrong. As per calculation sheet, Gross salary for the purpose of HRA has been shown as Rs.168735/- wherein the element of DA has not been considered. Accordingly, the Gross salary would be Rs.225773/- and total tax Rs.5813/- instead of Rs.5225/-
2.	Sh. Satish Kumar, AE.	396	Wrong calculation of exemption availed under HRA rebate.
3.	Sh. P. K. Vats, Project Manager	4777	Annual fee of Rs.23735/- has been claimed as tuition fee. It is taxable.
4.	Sh. Bharat Lal, AE	2263	No proof for exemption claimed for C.M. Relief Fund for Rs.985/-. Hence taxable. Exemption for Jeevan Suraksha Policy of Rs.10000/- claimed is w/s 10 is wrong, it covered under section 80 C under Ch.-VI. Hence this amount is fully taxable.
5.	Sh. Harinder Kumar, JE	208	HRA Rebate given to the official is Rs.43008/- instead of Rs.40982/-. Hence, difference amount is taxable.
6.	Sh. Tarlochan Singh, Steno Gd-II	650	Wrong calculation of exemption availed under HRA rebate and the exemption of tuition fee would be allowed for Rs.45000/- instead of 48000/- as per documents attached with calculation sheet.
7.	Ms. Rani Harish, Steno Gd.-III	961	Wrong calculation of exemption availed under HRA rebate. HRA rebate allowed to the official for Rs.28386/- instead of Rs. 18446/-.
8.	Sh. M. K. Gupta, AE	320	Wrong calculation of exemption availed under HRA rebate. HRA rebate allowed to the officer for Rs.55971/- instead of 50782/-.
9.	Mohd. Ayub Ali, AE	857	Wrong calculation of exemption availed under HRA rebate. HRA rebate allowed to the official for Rs.55971/- instead of Rs.51808/-.
Total		12610	

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Hence, the short deduction of income tax amount totaling Rs.12610/-, shown above may be recovered from the concern staff members immediately and deposited into government account. Documentary proves of the same may be sent to the audit department. As the income tax calculations for audit period have been checked on test check basis only, in case all the cases are re-checked the recovery of similar nature as pointed out in this memo could be much higher. Therefore, it is desired that all the cases be rechecked thoroughly and if any short recovery is noticed, same may be recovered and deposited into government account and the audit department may be intimated accordingly.

Para-2

Para-02B

**Para No.3 (B): Non production of documentary proves in support of savings for claiming Income Tax Rebate.**  
(Audit Memo No.3 Dated: 13.11.2009)

During the test check of the record pertaining to the Income Tax for the audit period i.e. 2007-08 and 2008-09, it is also noticed that the documentary proves in support of the savings for claiming income tax rebate, not found attached with the Income Tax Calculation Sheet in respect of the under mentioned official/officers: -

2007-08				Remarks
S. No.	Name & Designation of the Officer/official	Amount	Nature of savings	
1.	Sh. Shahid Jamal, AE (Civil)	Rs.2698.20.	LIC premium receipt	Receipt pertains to the F.Y. 2002-03.
2.	Sh. Ajoy Kumar, AE	Rs.23000	LIC Rs.3000 PPF Rs.2000 ICICI Rs.18000 Insurance premium	Receipt not attached
3.	Sh. Raj Singh, JE	Rs.8137	LIC premium receipt	Receipt not attached
4.	Sh. Rajeev Kr. Sharma, D/Man	Rs.1612	LIC premium receipt	Receipt not attached
5.	Sh. Sajal Kumar Mittal, H.C.	Rs.24600	Tuition Fee	Receipt not attached
6.	Vijay K. Agarwal, AE	Rs.11000	PPF	Receipt not attached
7.	Narender Kr. AE	Rs.32525	Insurance Premium	Receipt not attached

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2008-09				
S. No.	Name & Designation of the Officer/official	Amount	Nature of savings	Remarks
1.	Sh. A. K. Gupta, AE	Rs.38000	PPF	Receipt not attached
2.	Sh. Ram Narain Singh, AE	Rs.28367	LIC premium	Receipt pertains to the F.Y. 2007-08.
3.	Sh. Suresh Chand Kanojia, LDC	Rs.3119	LIC premium receipt of Rs.1338 and 1781.	Receipt not attached
4.	Sh. Anil Singh Yadav, JE (C)	Rs.27664.	LIC Rs.15664 and Rs.12000 Pvt. Fund Subscription	Receipt not attached
5.	Sh. Rameah Kumar, AE	Rs.81306	Rent Rebate	Rent receipt not attached
6.	Sh. A. K. Meena, UDC	Rs.33090	Rent Rebate	Rent receipt not attached
7.	Sh. Raj Singh, JE	Rs.8137	Insurance Premium	Receipt not attached
8.	Jai Ram, AE	Rs.52624	Rent Rebate	Rent receipts not attached
9.	Setya Pal Arora, UDC	Rs.15000	Insurance Premium	Receipt not attached
10	V K Mithoo, AE	Rs.15000	PPF	Receipt not attached
11	K K Chhabra, AE	Rs.10392	Insurance Premium	Receipt pertains to 2007-08
12	Narender Kr Mehta, Head Clerk	Rs.16500	Tuition Fee	Receipt not attached

Therefore, saving proves in respect of above mentioned staff members may be obtained from them and in case, the documentary proves in support of savings are not produced, tax further recoverable may be worked out and recovered under intimation to audit. Further, it is also suggested that all other cases may also be checked thoroughly.

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**PART- II (Current Audit Report)**

**Para-1**

*Para No. - 04*

**Audit Memo No - 09**  
**Dated:- 05/11/2014**

**Sub:- Irregular Rebate of HRA in Income-Tax & Recovery amounting to Rs. 9,782/-**

Test check of Income-Tax calculation sheets along with Form-16 as-well-as PBR in r/o the EE, B-2, MSO Building, New Delhi reveals various irregularities as-well-as recovery amounting to Rs. 9,782/- has been noticed, as details given below:-

(A) Irregular rebate of H.R.A. :-Scrutiny of the calculation sheets as well as related record produced to audit revealed that DDO has allowed HRA Rebate to the officials/officer on furnishing rent receipt without inclusion of DA in salary, resulting which, short deduction of income tax amounting to Rs. 1,666/- has been noticed, as details given below:-

**Sh. Parmod Kumar, O.S.(Financial Year- 2012-13)**

Particulars	Calculation as per Form-16 (In Rs.)	Calculation as per Audit. (In Rs.)	Short Deduction /Amt. recoverable (In Rs.)
Gross Salary	5,15,359/-	5,15,359/-	
Less:- HRA Rebate	(-)53,377/-	(-)37,210/-	
Total salary	4,61,982/-	4,78,149/-	
Less:- Rebate U/S 80 C	(-)50,720/-	(-)50,720/-	
Less:- U/S 80 D	3,900/-	3,900/-	
Less : Rebate U/S 80 G	0	0	
Taxable Income	4,07,362/-	4,23,529/-	
Income-Tax	20,736/-	22,353/-	
Add :- Edn. Cess @ 3 %)	422/-	671/-	
<b>Total</b>	<b>21,358/-</b>	<b>23,024/-</b>	<b>1,666/- (Income-Tax Recoverable)</b>

- Due to non inclusion of DA in HRA rebate.

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(B) Wrong calculation of Income-Tax:- Mrs, Rani Gurmukhi, OS, has been allowed wrong income tax rebate, resulting which short deduction amounting to Rs. 5,150/- has been noticed, details as given below :-

**Mrs. Rani Gurmukhi, O.S. (Financial Year -2012-13)**

Particulars	Calculation as per Form-16 (In Rs.)	Calculation as per Audit. (In Rs.)	Short Deduction /Amt. recoverable (In Rs.)
Gross Salary	4,66,296/-	4,66,296/-	
Less:- HRA Rebate	0	0	
Total salary	4,66,296/-	4,66,296/-	
Less:- Rebate U/S 80 C	(-)1,00,000/-	(-)1,00,000/-	
Less:- U/S 80 D	0	0	
Less : Rebate U/S 80 G	0	0	
Taxable Income	3,66,296/-	3,66,296/-	
Income-Tax	11,640/-	16,630/-	
Add :- Edn. Cess @ 3 %	349/-	499/-	
Total	11,979/-	17,129/-	5,150/- (Income-Tax Recoverable)

- Due to wrong calculation of Income Tax.

(C) **Irregular Rebate U/section 80 (G)** :- Scrutiny of the Form-16 & calculation sheets for the period 2011-12 revealed that DDO has allowed an irregular rebate U/section 80 (G) to Mr. Puneet Kumar Vats, SE(Civil) on such Donation, which is beyond its competency, resulting which short deduction of income tax amounting to Rs 2,966/-has been noticed as details given below:-

**Mr. Puneet Kumar Vats (Financial Year- 2011-12)**

Particulars	Calculation as per Form-16 (InRs.)	Calculation as per Audit. (InRs.)	Short Deduction /Amt. recoverable (In Rs.)
Gross Salary	14,08,269/-	14,08,269/-	
Total salary	14,08,269/-	14,08,269/-	
Add:- Other Income	(+) 2730/-	(+) 2730/-	
Less:- Rebate U/S 80 G	(-)1,20,000/-	(-)1,20,000/-	
Less:- U/S 80 D	(-)21,000/-	(-)15,000/-	
Less : Rebate U/S 80 G	(-)3,600/-	0	
Taxable Income	12,66,399/-	12,75,999/-	
Income-Tax	2,31,920/-	2,34,800/-	
Add:- Edn Cess @ 3 %	(+) 6958/-	(+) 7,044/-	
Total	2,38,878/-	2,41,844/-	2,966/- (Income-Tax Recoverable)

The entire amount i.e. Rs.9,782/-needs to be recovered from the concerned officials/officer after due verification & deposit the same in Govt. Accounts under intimation to Audit. It is suggested that similar cases also need to be reviewed/ re-checked at the level of HOS/DDO & recovery, if any founds should be made from the concerned employees and deposited in Govt. Accounts under intimation to Audit.

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**PART-II**  
**CURRENT AUDIT REPORT (2014-15 to 2019-20)**

**PARA-01 Non-recovery of monthly contribution of Rs. 525006/- on account of NPS from the salary.**

Para No. 05

**(Audit Memo No. 06 , Dated: 16.12.2020)**

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.)
Pukh Raj Meena, JE	13.05.2013	June 2013	9300+4200+10800 = 24300	1Month	0	2430
		July 2013, Aug. 2013, Sept.2013, Oct. 2013, Nov. 2013, Dec. 2013	9300+4200+12150 = 25650	6 Months	0	15390
		Jan. 2014, Feb 2014, March 2014, April 2014, May 2014, June 2014	9300+4200+13500 = 27000	6 Months	0	16200
		July 2014	9710+4200+14884 = 28794	1Month	0	2879
Bal Krishan Shukla, JE	15.05.2013	June 2013	9300+4200+10800 = 24300	1Month	0	2430
		July 2013, Aug. 2013, Sept.2013, Oct. 2013, Nov. 2013, Dec. 2013	9300+4200+12150 = 25650	6 Months	0	15390
		Jan. 2014, Feb 2014, March 2014, April 2014, May 2014, June 2014	9300+4200+13500 = 27000	6 Months	0	16200
		July 2014, Aug. 2014, Sept. 2014, Oct. 2014	9710+4200+14884 = 28794	4Month	0	11516
Sangh Priya Maurya, JE	16.05.2013	June 2013	9300+4200+10800 = 24300	1Month	0	2430
		July 2013, Aug. 2013, Sept.2013, Oct. 2013, Nov. 2013, Dec. 2013	9300+4200+12150 = 25650	6 Months	0	15390
		Jan. 2014, Feb 2014, March 2014, April 2014, May 2014, June 2014	9300+4200+13500 = 27000	6 Months	0	16200
		July 2014, Aug. 2014, Sept. 2014, Oct. 2014, Nov. 2014, Dec. 2014	9710+4200+14884 = 28794	6 Months	0	17274

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		Jan. 2015	9710+4200+15718 =29628	1Month	0	2963
Parveen Kumar Singh	23.05.2013	June 2013	9300+4200+10800 = 24300	1Month	0	2430
		July 2013, Aug. 2013, Sept.2013, Oct. 2013, Nov. 2013, Dec. 2013	9300+4200+12150 = 25650	6 Months	0	15390
		Jan. 2014, Feb 2014, March 2014, April 2014, May 2014, June 2014	9300+4200+13500 = 27000	6 Months	0	16200
		July 2014, Aug. 2014, Sept. 2014, Oct. 2014, Nov. 2014, Dec. 2014	9710+4200+14884 = 28794	6 Months	0	17274
		Jan. 2015, Feb 2014, March 2015, April 2015, May 2015, June 2015	9710+4200+15718 =29628	6 Month	0	17778
		July 2015, Aug. 2015, Sept. 2015, Oct. 2015, Nov. 2015, Dec. 2015	9710+4200+16553 = 30463	6 Month	0	18276
		Jan. 2016, Feb 2016, March 2016, April 2016	9710+4200+17388 = 31298	4 Months	0	12520
Kirti Narayan Mishra, JE	29.07.2013	Aug. 2013, Sept.2013, Oct. 2013, Nov. 2013, Dec. 2013	9300+4200+12150 = 25650	5 Months	0	12825
		Jan. 2014, Feb 2014, March 2014, April 2014, May 2014, June 2014	9300+4200+13500 = 27000	6 Months	0	16200
		July 2014, Aug. 2014, Sept. 2014, Oct. 2014, Nov. 2014, Dec. 2014	9710+4200+14884 =28794	6 Months	0	17274
		Jan. 2015, Feb 2015, March 2015, April 2015, May 2015, June 2015	9710+4200+15718 =29628	6 Month	0	17778
		July 2015, Aug. 2015, Sept. 2015, Oct. 2015, Nov. 2015, Dec. 2015	9710+4200+16553 = 30463	6 Month	0	18276
		Jan. 2016, Feb 2016, March 2016, April 2016	9710+4200+17388 = 31298	4 Months	0	12520
Ram Chandra Patel, JE	22.09.2014	Oct. 2014, Nov. 2014, Dec. 2014	9300+4200+14445 = 27945	3 Month	0	8385
		Jan. 2015	9300+4200+15255 =28755	1 Month	0	2876
Sher Singh , Plember	09.05.2013	June 2013	8010+1900+7928 = 17838	1 Month	0	1784
		July 2013, Aug. 2013, Sept.2013, Oct. 2013, Nov. 2013, Dec. 2013	8310+1900+9189 = 19399	6 Month	0	11640
		Jan. 2014, Feb 2014, March 2014, April 2014, May 2014, June 2014	8310+1900+10210 =20420	6 Month	0	12252
		July 2014, Aug. 2014	8620+1900+11256 =21776	2 Month	0	4356
Rakesh Kumar, JE	22.04.2013	May 2013, June 2013	9300+4200+10800 = 24300	2 Month	0	4860

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		July 2013, Aug. 2013, Sept.2013, Oct. 2013, Nov. 2013, Dec. 2013	9300+4200+12150 = 25650	6 Month	0	15390
		Jan. 2014, Feb 2014,	9300+4200+13500 = 27000	2 Month	0	5400
Sheel Priya Gautam, JE	26.04.2013	May 2013, June 2013	9300+4200+10800 = 24300	2 Month	0	4860
		July 2013, Aug. 2013, Sept.2013, Oct. 2013, Nov. 2013, Dec. 2013	9300+4200+12150 = 25650	6 Month	0	15390
		Jan. 2014, Feb 2014,	9300+4200+13500 = 27000	2 Month	0	5400
Kiran Kumar, JE	10.05.2013	June 2013	9300+4200+10800 = 24300	1 Month	0	2430
		July 2013, Aug. 2013, Sept.2013, Oct. 2013, Nov. 2013, Dec. 2013	9300+4200+12150 = 25650	6 Month	0	15390
		Jan. 2014, Feb 2014	9300+4200+13500 = 27000	2 Month	0	5400
Vishwa Nath, JE	09.05.2013	June 2013	9300+4200+10800 = 24300	1 Month	0	2430
		July 2013, Aug. 2013, Sept.2013, Oct. 2013, Nov. 2013, Dec. 2013	9300+4200+12150 = 25650	6 Month	0	15390
		Jan. 2014, Feb 2014	9300+4200+13500 = 27000	2 Month	0	5400
Amit Kumar, JE	29.05.2013	June 2013	9300+4200+10800 = 24300	1 Month	0	2430
		July 2013, Aug. 2013, Sept.2013, Oct. 2013, Nov. 2013, Dec. 2013	9300+4200+12150 = 25650	6 Month	0	15390
		Jan. 2014, Feb 2014	9300+4200+13500 = 27000	2 Month	0	5400
Venkatanu garaju Arise, JE	05.07.2013	Aug. 2013, Sept.2013, Oct. 2013, Nov. 2013, Dec. 2013	9300+4200+12150 = 25650	5 Month	0	12825
		Jan. 2014, Feb 2014	9300+4200+13500 = 27000	2 Month	0	5400
Srishma Sridharan, JE	29.09.2013	Oct. 2013, Nov. 2013, Dec. 2013	9300+4200+12150 = 25650	3 Month	0	7695
		Jan. 2014, Feb 2014	9300+4200+13500 = 27000	2 Month	0	5400
Total contribution to be recovered						525006

Reasons of the above may be elucidated to Audit. Authorities may recover Rs. 525006/- as NPS from their salaries and remitted in their NPS Account head after due verification of facts and figures under intimation to Audit.

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**PARA-02 Income tax – Recovery of Rs. 9211/-**

Para no - 05

**(Audit Memo No. 05 , Dated: 16.12.2020)**

During the test check of Income Tax calculation sheets for the period 2014-15 to 2019-20, excess/inadmissible rebate was allowed as per rules in the following cases :

**(A) Munna Lal, A.E. (2016-17):-**

Particulars	I.Tax calculation as per Office	Observation as per Audit	Diff.
Gross Salary (A)(98340+154190+16403=1160486)	1160486	1160486	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: Interest on HBA	22500	0	22500
Less : deduction u/s 80 C	150000	150000	0
Less : deduction u/s 80 D	3900	3900	0
Total Deduction (B)	195600	173100	22500
Net Taxable Income (A-B)	964886	987386	22500
I.Tax @ 10%	25000	25000	0
I.Tax @ 20%	92977	97477	4500
I.Tax @ 30%	0	0	0
E. Cess	3539	3674	135
Tax paid / to be paid by the employee	121517	126152	4635

**(B) Ajit Kumar, A.E. (2015-16):-**

Particulars	I.Tax calculation as per Office	Observation as per Audit	Diff.
Gross Salary (A)(1096072+40000=1155272)	1155272	1155272	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.	124776	102563	22213
Less: T.A.	19200	19200	0
Less: Interest on HBA	0	0	0
Less : deduction u/s 80 C	150000	150000	0
Less : deduction u/s 80 D	7965	7965	0
Total Deduction (B)	301941	279728	22213
Net Taxable Income (A-B)	853331	875544	22213
I.Tax @ 10%	25000	25000	0
I.Tax @ 20%	70666	75109	4443
I.Tax @ 30%	0	0	0
E. Cess	2870	3003	133
Tax paid / to be paid by the employee	98536	103112	4576

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HRA calculation	
BP+DA	894370
Rent paid	192000
10% of Pay	89437
HRA rebate eligible	102563

Reasons for allowing excess/inadmissible rebate may be elucidated to Audit. Further recovery of Rs. 9211/- may be made 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.

**PARA-03: Recovery of DGEHS Subscription of Rs. 975/-.**

**(Audit Memo No. 01 , Dated: 10.12.2020)**

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

Corresponding 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 B-2, E.E. RWD Building Project Zone (Health Maintenance Zone), 2nd Floor, MSO Building, I.P. Estate, New Delhi for the period 2017-18, 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 per detail given below:-

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.	Sh. Santosh Kumar Doharay, A.E.(C)	Feb 2017 to April 2017	3	325	650	975
Total						975

Reasons of the above short recovery may be elucidated to Audit. Further recovery of Rs. 975/- may be made after due verification of facts and figures and similar types of other cases may also be got reviewed at HOO level.

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**PARA-04: Reg. performance/functions of zonal office.**

Para No. 07

**(Audit Memo No. 02 , Dated: 14.12.2020)**

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 is the Head of the Department of B-2, Building Project Zone(Health Maintenance Zone) 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 for the quarter ending Sept. 2020 were obtained and following observations made by the audit therefrom:-

(A)

S. No.	Name of Work & Location	Tendered Cost (Cr.)	Agency	Date of Commencement	Date of Completion (Stipulated)	Physical Progress of work
<b>SE Circle Health-I</b>						
1	Construction of proposed New Buildings (B+G+6 Floors – 270 Beds) for expansion of Rao Tula Ram Govt. Hospital at Jaffarpur, Delhi including Internal Water Supply, Sanitary Installation, External Development Works, Drainage, Rain Water Harvesting, Horticulture, EI Works, Substations, Lift, DG Set, Fire fighting & fire Alarm, HVAC, and Medical services.	65.63	M/s PNSC Infrastructure Pvt. Ltd.	06.08.20 19	29.10.20 20	6%
2	Construction of proposed New Buildings (B+G+9 Floors – 472 Beds), Doctor's hostel & dormitory for expansion of Guru Gobind Singh Hospital at Raghbir Nagar, Delhi including Internal Water Supply, Sanitary Installation, External Development Works, Drainage, Rain Water Harvesting, Horticulture, EI Works, Substations, Lift, DG Set, Firefighting & fire Alarm, HVAC, and Medical Services.	134.47	M/s Roshan Real Estates Pvt. Ltd.	18.10.20 19	10.04.20 21	6.50%
3	Expansion / Remodeling work at Acharya Shree Bhikshu Govt. Hospital at Moti Nagar, Delhi including Civil, Horticulture & Electrical Services.	67.60	M/s Abhilasha Enterprises	06.08.20 19	28.10.20 20	12%
<b>SE Circle Health-II</b>						
4	Construction of 460 Beds Mother & Child Hospital Block at LBS Hospital, Khichripur, Delhi	93.94	M/s Abhilasha Enterprises	08.01.20 20	01.04.20 20	0.50%
5	Remodeling of 94 Nos. Delhi Govt. Dispensaries to Polyclinic. (SH: Remodeling of 18 nos. DGD at various place in constituencies of District East of Delhi including Water supply, Sanitary Installation, Electrical Installation, AC,	26.10	M/s MIA Construction Pvt. Ltd.	14.01.20 19	10.10.20 19	52%

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	Lift & Fire Fighting system etc. (Package-IV)					
6	Addition & Remodelling work for Bhagwan Mahavir Hospital at Pitampura Delhi including Water Supply, Sanitary Installations, Electrical Installation, HVAC, Low side, Fire Alarm, and Fire Fighting System etc	139.93	M/s Kamladit yaa Construct ion Co.	10.12.20 19	01.06.20 20	6%
7	Expansion / Remodelling of Deep Chand Bandhu Govt. Hospital at Kokiwala Bagh, Ashok Vihar, Delhi. Including water supply, sanitary, drainage and electrical works etc.	26.07	M/s Roshan Real Estate Pvt. Ltd.	28.06.20 19	22.06.20 20	5%
8	Remodelling of 94 nos. Delhi Govt. Dispensaries to Polyclinics. {SH:- Providing and installation of furniture for 72 Nos. DGD at various in constituencies of Delhi).	21.48	M/s Godrej and Boyce Mfg. Co. P.L.	04.09.20 19	31.12.20 20	15%

(B)

SE(E) Health						
<b>HMED(South-West)</b>						
9	Expension/Remodling work at Acharya Shree Bhikshu Govt. Hospital at Moti Nagar, Delhi including Civil, Horticulture and Electrical Services	67.60 (Composit)	M/s Abhilasha Enterprises	06.08.20 19	28.10.20 20	10%
10	Expension/Remodling work at Aruna Asaf Ali Govt. Hospital at Rajpur Road, New Delhi.	373.05 (Composit)	M/s Labotek	10.08.20 19	03.08.20 20	15%
11	Construction and Remodling (including water supply and sanitary installations) of Dada Dev Govt. Hospital at Dabri Morh, New Delhi.	47.80 (Composit)	M/s MIA Construct ion Pvt. Ltd.	02.01.20 20	01.01.20 21	10%
12	Construction of proposed New Buildings (B+G+9 Floors - 472 Beds) Doctor's hostel & dormitory for expansion of Guru Gobind Singh Hospital at Rahubir Nagar, Delhi including Internal water supply, sanitary installation external development drainage rain water harvestin EI works, sub-stations, lift, DG Set, Fire Fighting and Fire Alaram, HVAC and Medical Services.	134.47 (Composit)	M/s Roshan Real Estates Pvt. Ltd.	18.10.20 19	10.04.20 21	10%
<b>HMED(North)</b>						
13	Up-gradation and Construction of an Additional Multi Story Building in the premise of Forensic Science Laboratory, Rohini, Delhi.	35.42	M/s Tewatia Construct ion Pvt. Ltd.	14/11/20 19	13/02/20 21	0%
<b>HMED(East)</b>						
14	Up gradation, Modification and enhancement of 50 KLD STP Plant to 125 KLD Sewage Treatment Plant and 20 KLD Effluent Treatment Plant of based on Technology of Membrane Bio Reactor (MBR) at Jag	0.74	M/s TEXOL ENGINE ERS	16.09.20 19	15.12.20 19	0%

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	Parvesh Chandra Hospital Shastri Park, Delhi.					
	<b>HMED(Central)</b>					
15	C/o Extention of Maulana Aazad dental Institute of Dental Science, Phase-II Ltd. at bahadur shah Zafar marg, New delhi(-: Providing Audio- Visual System & Stage Lighting system including 5 years comprehensive maintenance)	1.85	Hi-Tech Audio System Pvt. ITd.	27.07.20 19	26.11.20 19	20%
16	C/o Extention of Maulana Azad Dental Institute of Dental Sciences, Phase-II at Bahadur Shah Zafar Marg, New Delhi. (SH: Supplying, Installation, Testing & Commissioning of Medical Gas Pipeline System including 3 Years Comprehensive Maintenance).	1.15	Med-fresh Pvt.ltd	12.08.20 19	09.11.20 19	6%
17	C/o Extension of Maulana Azad Dental Institute of Dental Sciences, Phase-II at Bahadur Shah Zafar Marg, New Delhi. (SH: Supplying, Installation, Testing & Commissioning of Central Sterile Supply Department including Civil Work & 5 Years Comprehensive Maintenance)	4.41	Med Fresh Pvt Ltd.	05.12.20 19	07.05.20 20	2%
18	C/o Extension of Maulana Azad Dental Institute of Dental Sciences, Phase-II at Bahadur Shah Zafar Marg, New Delhi. (SH: Supplying, Installation, Testing & Commissioning of centralized medical grade compressed air system and semi dry suction system with amalgam separator including 5 year Comprehensive maintenance)	1.55	villa India	25.02.20 20	24.05.20 20	Nil
19	C/o Extention of Maulana Azad Dental Institute of Dental Sciences, Phase-II at Bahadur Shah Zafar Marg, New Delhi. (SH: Supplying, Installation, Testing & Commissioning of Medical Gas Pipeline System including 3 Years Comprehensive Maintenance).	1.15	Med-fresh Pvt.ltd	12.08.20 19	09.11.20 19	6%
20	C/o Extension of Maulana Azad Dental Institute of Dental Sciences, Phase-II at Bahadur Shah Zafar Marg, New Delhi. (SH: Supplying, Installation, Testing & Commissioning of Central Sterile Supply Department including Civil Work & 5 Years Comprehensive Maintenance)	4.41	Med Fresh Pvt Ltd.	05.12.20 19	07.05.20 20	2%
21	C/o Extension of Maulana Azad Dental Institute of Dental Sciences, Phase-II at Bahadur Shah Zafar Marg, New Delhi. (SH: Supplying, Installation, Testing & Commissioning of centralized medical grade compressed air system and semi dry suction system with amalgam separator including 5 year Comprehensive maintenance)	1.55	villa India	25.02.20 20	24.05.20 20	Nil

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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.

Reasons of the above lapses may be elucidated to Audit.

**PARA-05: Non- Maintenance of Cash Book.**

**(Audit Memo No. 04 , Dated: 15.12.2020)**

Rule 13 of Receipt & Payment rules provides that all the govt. Officers who are required to (a) receive Government dues and handle cash or (b) perform the functions of drawing and disbursing officers (with or without cheque drawing powers), or both: —

- (i) Every such officer (referred to in this rule as the Head of the Office) should maintain a cash book.
- (ii) All monetary transactions should be entered in the cash book as soon as they occur and attested by the Head of the Office in token of check

During Scrutiny of record, it reveals that no Cash Book is being maintained by the DDO of B-2, PWD Building Project Zone(Health maintenance Zone), MSO Building, I.P. Estate, New Delhi. Apart from the above, no GAR-6 is being issued to the officials/officers, who have deposited any money on account of refund of any advance/recovery of overpayment/RTI etc. In the absence of the above record, it could not ascertain the correctness of revenue received & remitted into Govt. Treasury by the DDO.

Matter had already been observed in the previous audit reports vide para no. - 06 of 2008-09 and para no.- 02 of 2009-14 respectively but no action has been taken by the department till date.

Non-maintenance of cash book is a serious lapse on the part of department. Necessary steps to maintain a cash book in accordance with Rule- 13 of Receipt & payment Rules should be taken & necessary compliance should be shown to next audit.

Reasons of the above lapses may be elucidated to Audit.

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

13/c

Executive Engineer (P)  
O/o Chief Engineer, PWD  
Health Maintenance Zone  
2<sup>nd</sup> Floor, MSO Building, I.P. Estate  
New Delhi (B 2, 84094)  
Audit Period – 2020-2023.

# **PART – II**

## **CURRENT AUDIT REPORT**

### **(2020-2023)**



**CURRENT AUDIT REPORT**  
**(2020-21 to 2022-23)**

**Para No.01: Non-maintenance of Cash Book**

**(Ref. Audit Memo No. 07 dated: 10.07.2023)**

Rule 13 of Receipt & Payment rules provides that all the govt. officers who are required to (a) receive Government dues and handle cash or (b) perform the functions of drawing and disbursing officers (with or without cheque drawing powers) or both:-

- (i) Every such officer (referred to in this rule as the Head of the Office) should maintain a Cash Book.
- (ii) All monetary transactions should be entered in the Cash Book as soon as they occur and attested by the Head of the Office in token of check.

During scrutiny of the records, it has been observed that the DDO, O/o Chief Engineer, PWD, Health Maintenance Zone Executive Engineer (P), O/o Chief Engineer, PWD, Health Maintenance Zone, 2<sup>nd</sup> Floor, MSO Building, I.P. Estate, New Delhi (B 2, 84094) has not been maintaining Cash Book. Apart from this, no GAR-6 is being issued to the officers/officials who have deposited any money on account of refund of any advance/ recovery of overpayment/RTI etc. In the absence of the above record, correctness of the revenue received and remitted into Govt. Treasury by the DDO could not be ascertained.

This para has already been raised in the previous years audit reports for the period 2008-09, 2009-14 and 2014-20 however no action has been taken by the department on this observation.

Necessary steps may therefore be taken by the Department to maintain a Cash Book in accordance with rule 13 of Receipt and Payment Rules and compliance be shown to next audit.



**Para No.02: Incorrect income tax calculations resulting in recovery of Rs.8578/-  
(Ref. Audit Memo No. 10 dated: 13.07.2023)**

During test check of the income tax calculations for the financial years 2020-21 to 2022-23, following shortcomings are observed:

**Year 2020-21**

(a) **Mr. Dharam Vir Singh Kansal, EE (P)** – While scrutiny of the income tax records, it has been observed that there is a short deduction of tax amounting to Rs.3199/- during the financial year 2020-21. Actual tax payable has been worked out to Rs.430543/- however, as per records, tax deducted at source was worked out to Rs.427344/-. DDO may either recover the short deduction of Rs.3199/- from the officer or obtain the necessary documents showing payment of balance tax of Rs.3199/- with the Govt. Account.

**Year 2022-23**

(a) **Ms. Bharti Kumar, Sr. Assistant** – DDO has allowed rebate of Rs.29904/- u/s 80 C on account of payment of tuition fees whereas no proof of payment of tuition fees has been found attached with the calculation sheet. DDO may therefore be advised to obtain the necessary documents for payment of tuition fees of Rs.29904/- failing which tax as per calculation below may be recovered:

	<b>Tax calculated by the Department</b>	<b>Tax calculated by the Audit</b>
Gross Income	740864	740864
Less – Standard Deduction	50000	50000
Less – Deductions u/s 80 C	150000	124136
Less – Deductions u/s 80 D	3000	3000
Total of Deductions	203000	177136
Total taxable income	537864	563728
Tax on total income	20074	25246
Health and Education cess	803	1010
Tax payable	20877	26256
<b>Tax Recoverable</b>		<b>5379</b>

DDO may therefore take necessary action either to obtain necessary documents of savings wherever applicable, failing which, recovery the income tax of Rs.8578/- from the above said officers/officials after due verification of facts and figures and deposited in Govt. Account under intimation to the audit. Other cases of similar nature may also be reviewed and tax, if worked out, may be recovered and deposited in Govt. Account under intimation to the audit.



**Para No.03: Performance/functions of Zonal Office**

**(Ref. Audit Memo No. 11 dated: 13.07.2023)**

As per Section 28.2 of CPWD Manual, the time allowed for carrying out the work as entered in the contract shall be strictly observed by the Contractor. Section 28.5 of the Manual 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 is the Head of the Department of B-2, Health Maintenance Zone 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 for the period 2020-21 to 2022-23 was obtained from the office of Chief Engineer, PWD, Health Maintenance Zone, 2<sup>nd</sup> Floor, MSO Building, I.P. Estate, New Delhi (B 2, 84094). Few instances are mentioned as under:

S. No.	Name of the work and location	Tendered Cost	Name of the Contractor	Date of Commencement of work	Date of Completion of Work	Physical Progress of Work
1	(1) RMO various E&M Services installed at Deen Dayal Upadhyaya Hospital & Residential Complex, Hari Nagar & DGD at various places, P.W.D. (GNCTD), New Delhi. (2) RMO various E&M Services installed at Guru Gobind Singh Govt. Hospital, Raghuraj Nagar, New Delhi. (3) RMO various E&M Services installed at Pt. Madan Mohan Malviya Hospital, Malviya Nagar New Delhi (SH:Operation & Maintenance of EI & Fans, DG Sets, Fire Engine, HVAC Works, Fire Alarm System, Fire Fighting and Wet Riser System, Sub Station, Solar Water Heating System etc. for the year 2022-23 and 2023-24)	7.82 Crore	M/s Anand and Company	26.05.2022	12 Months	50%

S. No.	Name of the work and location	Tendered Cost	Name of the Contractor	Date of Commencement of work	Date of Completion of Work	Physical Progress of Work
2	Construction of Hospital at Hastals, New Delhi.	211.12 Crore	M/s Roshan Real Estate Pvt. Ltd.	17.06.2021	16.06.2023	37%
3	C/o New Block for Medicine Maternity and advanced pediatric centre at L.N. Hospital, New Delhi	465.53 Crore	M/s Swadeshi Civil Infrastructure Pvt. Ltd.	04.11.2020	03.05.2023	57%
4	Construction of Hospital at Madipur, New Delhi.	269.71 Crore	M/s Ramacivil India Construction Pvt. Ltd.	11.11.2020	10.11.2022	82%
5	Construction of Hospital at Jwalapuri, New Delhi.	269.50 Crore	M/s Parnika Commercial and Estates Pvt. Ltd.	14.08.2020	13.08.2022	87%
6	Setting up of Semi-permanent/temporary I.C.U. Hospital at Chacha Nehru Bal Chikitsalaya (G+4) (596 Beds) and GTB Hospital Complex (G+4) (1912 Beds) Package-II	407.75 Crore	M/s SAM (India) Builtwell Pvt. Ltd.	23.09.21	22.02.2022	CNBC : 88% GTBH : 81%
7	Setting up of Semi-permanent/temporary I.C.U. Hospital at Shalimar Bagh (G+3) (1430 Beds), Kirari (G+4) (458) and Sultanpuri (G+3) (525 Beds) Package-I	506.80 Crore	M/s SAM (India) Builtwell Pvt. Ltd.	23.09.21	22.02.2022	Shalimar Bagh 76%, Sultanpuri 76% Kirari 0%

8	Setting up of Semi-permanent/temporary I.C.U Hospital at Sarita Vihar (G+4) (336beds) and Raghbir Nagar (G+3) (1577 Beds) Package-III	342.80 Crore	M/s SAM (India) Builtwell Pvt. Ltd.	23.09.21	22.02.2022	Sarita Vihar 83%, Raghbir Nagar 49%
9	Additional & Remodeling Work for Cancer Block, Maternity Block & Screening OPD at Satyawadi Raja Harish Chandra Hospital, Narela for Delhi Govt. (Delhi)	220.42 Crore	M/S Parnika Commercial & Estates Pvt. Ltd.	09.08.2020	08.05.2023	20%
10	Construction of new Hospital at Siraspur, New Delhil (on EPC mode) including all civil, Electrical, Mechanical, Horticulture and medical services	384.40 Crore	M/s Ramacivil India Construction PVT. LTD	10.08.2020	09.05.2023	70%
11	C/o Mother & child block and sreening OPD block at BSAH, Delhi including water supplym sanitary installations , electrical installation, HVAC, Low side, fire Alarm and fire lighting system	107.08 Crore	M/s Quality Buildcon Pvt. Ltd.	13.10.2020 (Shifted)	12.04.2023	70%
12	Supplying & Installation of Modular Operation Theatre and Medical Gas pipe line system at Orthopedic Department including emergency Trauma Services and Intensive Care Beds (50). (SH: Upgradation/Renovation of ground floor and 7th floor i/c SITC of internal EI works, Fire Detection & PA System, Fire Fighting System, HVAC work)	6.06 Crore	Sh. Anil Kumar Ahuja	13.04.2023	12.10.2023	5%

From the above data, it has been observed the implementation of most of the projects is far away from the expectation. Date of completion of most of the works have been completed long back however the projects assigned 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 the above mentioned works for its timely completion.

  
 27/07/2023  
**(INDER MOHAN)**  
**INSPECTING AUDIT OFFICER**  
**AUDIT PARTY NO. II**

8/c

Executive Engineer (P)  
O/o Chief Engineer, PWD  
Health Maintenance Zone  
2<sup>nd</sup> Floor, MSO Building, I.P. Estate  
New Delhi (B 2, 84094)  
Audit Period – 2020-2023.

# **PART - III**

# **TEST AUDIT NOTES**

# **(2020- 2023)**

## TEST AUDIT NOTES (2020-21 to 2022-23)

### TAN No.01: Under-utilization of budget

(Ref. Audit Memo No. 02 dated: 04.07.2023)

As per rule 62(1) of GFRs, 2017, Departments shall surrender all the anticipated savings noticed in the grants or appropriation controlled by them by the dates prescribed before the close of the financial year. The funds provided during the financial year and not utilized before the close of that financial year shall stand lapsed at the close of the financial year.

Further rule 62(2) of the GFRs, 2017 states that the savings as well as the provisions that cannot be profitably utilized shall be surrendered to the Govt. immediately they are foreseen without waiting till the end of the year. No savings shall be held in reserve for possible future excesses.

During the test check of records, it has been observed that the Department has not utilized the budget granted to them to its full extent thereby resulting in savings ranging from **12% to 100%**. Even, the funds are not found surrendered to the Govt. in time before the close of the financial year. The details are as under:

Head	Budget Allotted	Funds used during the year	Savings	% of savings/ unutilized funds
<b>2020-2021</b>				
2059 80 001 88 00 06 – Medical	750000	2131246	5368754	71.6%
2059 80 001 88 00 11 – DTE	1200000	221601	978399	81.5%
2059 80 001 88 00 13 – OE	100000	88036	11964	12.0%
<b>2021-2022</b>				
2059 80 001 88 00 13 – OE	250000	68125	181877	72.8%
<b>2022-2023</b>				
2059 80 001 88 00 11 – DTE	1000000	864925	135075	13.5%
2059 80 001 88 00 13 – OE	1000000	227333	772667	77.3%
2059 80 001 88 00 13 – OE-IT	100000	0	100000	100.0%

Necessary steps may therefore be taken by the Department to follow the above mentioned rule of GFRs, 2017 under intimation to the audit.



**TAN No.02: Deficiencies in Bill Registers (GAR-09)**  
**(Ref. Audit Memo No. 03 dated: 05.07.2023)**

During test check of the bill registers for the audit period 2020-21 to 2022-23, following shortcomings have been noticed:

- a. Mandatory page counting certificate, duly signed by the DDO, has not been recorded in the starting page of the bill registers.
- b. All the columns of the bill register are not found completely filled in.
- c. Entries made in the bill register are not signed by DDO.
- d. Bill registers has not been maintained in proper manner i.e. date of preparation of bill, net amount of the bill, amount passed by PAO, Token No., date of presentation of bill at PAO, status of bill i.e. date of passing of bills by PAO has not been recorded in the bill register against most of the entries. In the absence of this information, it is difficult to ascertain the number of bills passed/cancelled by PAO/DDO during a particular month.
- e. Several cuttings/over-writings are noticed in the entries made in the bill register which are not found attested by the DDO concerned.
- f. Use of white fluid is also noticed in some of the entries which should be avoided.

Necessary steps may therefore be taken by the Department to remove the above said discrepancies under intimation to the audit and follow the guidelines/instructions in this regard in future.



**TAN No.03: Improper maintenance of Pay Bill Registers**

**(Ref. Audit Memo No. 04 dated: 05.07.2023)**

During test-check of PBRs for the audit period 2020-21 to 2022-23, following discrepancies were noticed:

- a. The mandatory page counting certificate, duly countersigned by the HOO/DDO, was not found recorded on the first page of the PBR.
- b. **Incomplete personal information** – The mandatory information/details of the officials (which were required to be written on the upper part of each page) were also not found filled completely in many cases. Details like Date of Joining, GPF No, Basic pay, Address, Govt Residence details, DOB, details of loan/advances/refunds, PAN etc. were not recorded in the PBRs.
- c. **Cutting & Overwriting** – Cutting and overwriting noticed in the PBRs which were not attested by the competent authority.
- d. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in few PBRs. This information is required for calculation of Income Tax, GPF contribution etc.
- e. Gross total of all relevant columns for income tax purposes has not been carried out in the PBRs.
- f. Abstract of Pay Bill (GAR-18) has not been filled in most of the PBRs.
- g. Govt. contribution of NPS (Nil Bill) in respect of employees covered under NPS has not been found entered in the PBRs.

Necessary steps may therefore be taken by the Department to remove the above said discrepancies under intimation to the audit and follow the guidelines/instructions in this regard in future.





**TAN No.04: Non deduction of income tax on average basis**

**(Ref. Audit Memo No. 05 dated: 06.07.2023)**

As per the Income Tax Act, every employer should deduct income tax at source on average basis in monthly installments on the salaries disbursed by him/her, 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 Pay Bill Registers for the audit period, it has been observed that in most of the cases, tax has not been deducted on average basis and maximum amount of annual tax has been found deducted in the last quarter. Some of the instances for the financial years 2021-22 and 2022-23 are as under:

S. No.	Name	Months											
		03/21	04/21	05/21	06/21	07/21	08/21	09/21	10/21	11/21	12/21	01/22	02/22
1	Adesh Kumar, AD (Hort.)	20000	20000	20000	20000	20000	20000	20000	20000	20000	20000	40000	25000
2	Rajiv Kumar, AD (Hort.)	--	--	--	10000	10000	10000	10000	10000	10000	10000	30000	34598
3	Shiv Ram Meena, AD (Hort.)	2500	1200	1200	1200	1200	1200	1200	1200	1200	1200	12000	37608
4	Akshay Kumar Gocher, SO (Hort.)	--	--	--	--	--	--	--	--	--	--	10000	12881
		03/22	04/22	05/22	06/22	07/22	08/22	09/22	10/22	11/22	12/22	01/23	02/23
5	Akshay Kumar Gocher, SO (Hort.)	--	--	--	--	--	--	--	--	--	--	--	39306
6	Vijay Kumar Gupta, AE (C)	23000	23000	23000	23000	23000	23000	26000	26000	26000	30000	50000	31400
7	Bhaba Shankar Roy, AE (E)	20000	20000	20000	20000	20000	20000	25000	25000	25000	40000	40000	41410
8	Rajeev Kumar, AD (Hort.)	14000	14000	14000	14000	14000	14000	14000	14000	14000	14000	49802	49802
9	Inder Mani Tyagi, AD (Hort.)	--	--	5000	5000	5000	5000	5000	5000	5000	5000	80097	80097

Necessary steps may therefore be taken by the Department to follow the instructions/guidelines mentioned in the Income tax Act under intimation to the audit.

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**TAN No.05: Improper maintenance of Service Books.**

**(Ref. Audit Memo No. 06 dated: 07.07.2023)**

During test check of Service Books maintained at the office of Chief Engineer, PWD, Health Maintenance Zone, 2<sup>nd</sup> Floor, MSO Building, I.P. Estate, New Delhi (B 2, 84094), the following discrepancies have been noticed:

- 1. Non-inclusion of Aadhaar (Unique Identification) number in Service Book of Government Servant** – As per circular No.F.3(03)/2015/T-I/Pr. AO/2017-26 dated 10.09.2015 issued by Finance Department, GNCTD, it has been made compulsory for the departments to ensure that the Service Books of all employees have an entry of the employees' Aadhaar Number. However, it has been observed that Aadhaar Number has not been recorded in some of the service books.
- 2. Verification and communication of qualifying service after 18 years of service or 05 years before 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 05 years before the date of retirement whichever is earlier and a certificate be issued in the prescribed form No.24 to the official concerned. The said certificate has not been found pasted in most of the Service Books.
- 3. Re-attestation of Bio-Data** – The particulars of each Govt. Servant at the first page of Service Book should be re-attested after every five years and fresh photograph should be appended and attested after every ten years. But this has not been done in most of the cases.
- 4. CCL Account** – CCL Account was required to be maintained in the Service Book of the eligible employees in separate sheet to check the remaining balance of the leave at credit. However, on scrutiny of the Service Books of the eligible employees, it was observed that CCL Account has not been maintained in separate sheet.

Necessary steps may therefore be taken by the Department to remove the above said discrepancies under intimation to the audit and follow the guidelines/instructions in this regard in future.



**TAN No.06: Deficiencies in paid Bills/Vouchers**

**(Ref. Audit Memo No. 08 dated: 11.07.2023)**

According to instructions contained in Rule 59 of Receipt and Payment Rules, 1983 relating to affixing pay orders, defacing of stamps affixed on the vouchers and manner of cancellation of vouchers —

(1) Every voucher must bear a pay order signed or initialled by the responsible disbursing officer, specifying the amount payable both in words and figures. All pay orders must be signed by hand and in ink.

(2) All paid vouchers must be stamped 'paid' or so cancelled that they cannot be used a second time. Stamps affixed to vouchers must also be Cancelled so that they may not be used again.

(3) All sub-vouchers to bills must be cancelled in such a manner that they cannot be subsequently used for presenting fraudulent claims or other fraudulent purposes.

However, on test check of bills/vouchers, it has been observed that the Department has not followed the above-mentioned rule during the period of audit.

Necessary steps may therefore be taken by the Department to remove the above said discrepancies under intimation to the audit and follow the guidelines/instructions in this regard in future.



**TAN No.07: Discrepancies in maintenance of Stock Registers**

**(Ref. Audit Memo No. 09 dated: 12.07.2023)**

During the test check of the Consumable & Non Consumable Stock Registers maintained at the office of Chief Engineer, PWD, Health Maintenance Zone, 2<sup>nd</sup> Floor, MSO Building, I.P. Estate, New Delhi (B 2, 84094), following discrepancies have been noticed:

1. Maintenance of stock registers

Rule 211(i) of the GFRs, 2017 states that the Officer-in-charge of stores shall maintain suitable item-wise lists and accounts and prepare accurate returns in respect of the goods and materials in his charge making it possible at any point of time to check the actual balances with the book balances. The form of the stock accounts mentioned above shall be determined with reference to the nature of the goods and materials, the frequency of the transactions and the special requirements of the concerned Ministries/ Departments.

Rule 211(ii) of the GFRs, 2017 further elaborates that separate accounts shall be kept for—

- (a) Fixed assets such as plant, machinery, equipments, furniture, fixtures etc. in the form GFR-22.
- (b) Consumables such as office stationary, chemicals, maintenance spare parts etc. in the form GFR-23.

However, it has been observed that the Department has not been maintaining Consumable and Non-consumable Stock Registers in the desired format as per GFRs, 2017.

2. Physical verification of fixed assets and consumables

As per rule 213(1) of GFRs, 2017, 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.

As per rule 213(2) of GFRs, 2017, a physical verification of all the consumable goods and materials should be undertaken at least once in a year and discrepancies, if any, should be recorded in the stock register for appropriate action by the competent authority.

On scrutiny of consumable and non-consumable stock registers, it has been observed that physical verification has not been undertaken by the Department during the period of audit.

Necessary steps may therefore be taken by the Department to follow the above mentioned rule of GFRs, 2017 under intimation to the audit.

  
(INDER MOHAN)  
INSPECTING AUDIT OFFICER  
AUDIT PARTY NO. II