

**DIRECTORATE OF AUDIT
GOVERNMENT OF N.C.T OF DELHI
4TH LEVEL, C-WING, DELHI SACHIVALAYA:NEW DELHI**

AUDIT REPORT the Superintendent Engineer, North Maintenance Circle,(previously M-32), Civil Bldg. Maintenance Circle, Below ISBT Bridge, Kashmere Gate, New Delhi.

INTRODUCTION

AIMS AND OBJECTIVES

The functions of the Superintendent Engineer, North Maintenance Circle,(previously M-32), Civil Bldg. Maintenance Circle, Below ISBT Bridge, Kashmere Gate, New Delhi is an administrative office. It co-ordinates and supervised the activities of North Building Division, North Electrical Division, North Road Division and North Horticulture Division under its control.

HOO/D.D.Os/CASHIERS

The following officers have served as HOO/DDO/Cashier during 2017-18 to 2020-2021.

Head of Office

S.No	Name of Officer Sh./Smt.	Designation	Period
1	Satish Kumar Aggarwal	Supdt. Engineer	06.01.2016 to 22.05.2017
2	Mathura Prasad	Supdt. Engineer	22.05.2017 to 09.06.2017
3	Mohan Lal	Supdt. Engineer	09.06.2017 to 08.07.2021
4	J.K. Bansal	Supdt. Engineer	08.07.2021 to 02.08.2021
5	Nitya Nand Bhramar	Supdt. Engineer	02.0.2021 to till date
<u>DDO</u>			
1	Baljeet Singh	E.E.(P)	18.11.2015 to 12.07.2017
2	A.K. Sahana	E.E.(P)	12.07.2017 to 31.01.2018
3	J.P. Singh	E.E. (P)	01.02.2018 to 14.01.2019
4	Vikram Pal	E.E.(P)	15.01.2019 to 24.09.2020
5	Vijender Singh	E.E. (P)	25.09.2020 to 05.04.2021
6	J.P. Sinha	E.E. (P)	06.04.2021 to till date
<u>CASHIER</u>			
1.	Harish Singh Negi	LDC	06.02.2017 to 06.03.2020
2	Mohan Lal	UDC	07.03.2020 to till date

Budget & Expenditure of the Circle for the period 2017-18 to 2020-2021

Year	Plan		Non-Plan(Amount in Lacs of Rs.)	
	Budget	Expenditure	Budget	Expenditure
2017-18	NIL	NIL	1123.00	739.40
2018-19	NIL	NIL	1116.25	974.07
2019-20	NIL	NIL	1116.25	1045.55
2020-2021	NIL	NIL	1010.00	887.90

Vacancy Position: -

Sl.No.	Group	Sanctioned Post	Filled Post	Vacant Post
1	A	02	01	01
2	B	06	04	02
3	C	13	08	05
	Total	21	13	08

Statutory Audit: -

Statutory audit of the Superintendent Engineer, North Maintenance Circle,(previously M-32), Civil Bldg. Maintenance Circle, Below ISBT Bridge, Kashmere Gate, New Delhi has not been conducted by AG (Audit) Delhi for long period.

Maintenance of Records:-

The maintenance of record of the Superintendent Engineer, North Maintenance Circle,(previously M-32), Civil Bldg. Maintenance Circle, Below ISBT Bridge, Kashmere Gate, New Delhi for the period 2017-18 to 2020-21 was found satisfactory subject to the observations made in the Current Audit Report and test audit note.



Old Audit Reports & Recoveries –

There were 17 audit paras outstanding in the previous Audit Report.

S.No.	Period	Details of outstanding paras			Outstanding Para Numbers
		Opening balance	Paras settled/Adjusted	Para Settled Nos.	
1.	2007-2009	03	0	0	03
	2009-2014	07	0	0	07
	2014-2017	07	02	2,7	05
		17	02	02	15

Details of Old Recoveries

S. No.	Period	Recovery of Para No.	Details of Recoveries		
			[Amount in rupees]		
			Raised	Amount Recovered/ Regularized/Adjusted	Balance
1	2014-2017	02	28475	28475(Taken as a fresh in current audit)	0
TOTAL			28475	28475	0

Current Audit Report :

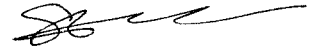
During the course of current audit, 19 memos (07 Record Memos, 12 audit memos and three letters one for remittance verification and one for old paras and one for sitting arrangement) have been issued to the **Superintendent Engineer, North Maintenance Circle,(previously M-32), Civil Bldg. Maintenance Circle, Below ISBT Bridge, Kashmere Gate, New Delhi** for the period 2017-18 to 2020-21. Out of which 01 Audit Memo has been settled on spot and 11 observation Audit Memos have been converted into 05 Paras (Audit Memo No. 8 & 12 merged) and 05 TANs.



Details of Current Audit Recovery:-

Memo No.	Para No.	Subject	Total Recoveries	Amount Recovered	Balance Outstanding
03	01	Recovery of DGEHS	39000	0	39000
05	02	Recovery of Washing Allowance	1800	0	1800
07	03	Recovery of Transport allowance	21060	0	21060
08& 12	04	Recovery towards Income Tax	15793	0	15793
Total			77653	0	77653

Internal audit report has been prepared on the basis of information furnished and made available by the **Superintendent Engineer, North Maintenance Circle,(previously M-32), Civil Bldg. Maintenance Circle, Below ISBT Bridge, Kashmere Gate, New Delhi** for the period 2017-18 to 2020-21. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and / non-information on the part of auditee.



(SANJAY KUMAR ANAND)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XXIV

~~OLD REPORT~~

~~NIL~~

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Para - No - 01

~~CURRENT AUDIT REPORT~~
(2007-08 & 2008-09)

OLD AUDIT REPORT
PART-I

Para 1

Short recovery of income tax of Rs. 5296/-
(Audit Memo No. 7 dated 12.11.2009)

Para 01

Income tax calculation for the year 2008 -09 checked in audit and noticed that in some of the cases the element of DA has not been taken as pay while allowing rent rebate to the employees. Due to wrong calculation of Income Tax by not taking DA as part of pay an amt of Rs. 5296/- was short recovered as per details given below: -

Name	Designation	HRA rebate allowed (Rs.)	HRA should have been given (Rs.)	Recovery (Rs.)
Sh. K.K Goyal	AE	42168	36246	610
Sh. Manish Kr. Sinha	AE	74757	71361	698
Sh. Manoj Kumar	JE	32640	28103	467
Sh. Prem Singh	WA	35264	18311	1745
Sh. Kuldeep Singh Dahiya	JE	29442	24208	539
Sh. Ranbir Singh	UDC	30517	18501	1237

The recovery from the above employees may be effected after due verification and compliance shown to audit.

Para 2

Para No. 02

Para 02

Post filled up without sanctioned post
(Audit Memo No.4 dated 12.11.2009)

As per the vacancy statement of October, 2009, submitted by the circle office, one Caretaker is drawing salary without sanctioned post of the Caretaker in the circle office. It is not clear as to how the salary of the caretaker is being drawn from PAO without a sanctioned post of caretaker.

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39/C

The date since when the salary of caretaker is being drawn without sanctioned post be informed to audit. The reasons for such a serious lapse on the part of circle office be elucidated to the audit.

Para 3

Non maintenance of Cash Book and other record for Permanent Advance.
(Audit Memo No.8 dated 16.11.2009)

The circle office is having a permanent advance of Rupees Twenty Thousand to meet the emergent need of the office. Although, the expenditure out permanent advance is being incurred to meet the day to day emergent expenditure but neither a petty cash book to reflect the day to day expenditure nor main cash book is being maintained by the Drawing & Disbursing Officer of the Circle. Only an entry in a plain register is being made which is also in a very shabby condition.

Rule 13 of Receipts & Payments Rules provides that Head of Office should maintain a Cash Book and all monetary transactions should be entered in the Cash Book as soon as they occur and attested by him in token of check. Rule 10.12 of Civil Accounts Manual also provides the procedure of maintenance of Permanent Advance. But the Circle Office is neither maintaining the Cash Book nor other relevant record as per provisions of rules.

Reasons for non maintenance of such a vital record may be elucidated to audit and necessary instruction for the maintenance of the record as per provisions of rules may be issued and compliance may be shown at the time of next audit.

Taken as
check
180

Para 4

Para 3

Para No. 03

Para 03

Lack of monitoring of the cases where prior approval of TS authority was not obtained for deviations (above $\pm 10\%$) and extra items
(Audit Memo No.2 dated 06.11.2009)

Para 23.1.2. of CPWD Works Manual 2007 provides that Deviations beyond the limit of $\pm 10\%$ of agreement quantities should not be made at site without the approval of TS authority. Once approval is obtained, the total deviations shall be sanctioned by officers as per delegation of powers. Para 23.2.3 further provides that no extra item should be executed or approved without the prior concurrence of its necessity by the authority who accorded the technical sanction.

Information in this regard was sought from the divisions but the information which received from the divisions was not complete and silent on the point that whether prior approval of TS authority i.e. S.E. was taken verbally or in writing.

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(55) *WSTC*
38/c

The practice of obtaining verbal approval is not acceptable as in principal approval of TS authority is required under the rules and that should be taken in writing. In case for the urgent requirement the verbal approval is taken from TS authority, the same should be obtained in writing before sanctioning the amount of deviations and extra items as per delegation of powers by AE/EE.

Circle office should review all such cases periodically in future and necessary directions be issued to the divisions for strict adherence of the rule provisions.

Para 5

Inspection of works

(Audit Memo No.6 dated 12.11.2009)

As per the provisions of the CPWD Manual, Quality Assurance Team at circle level required to inspect all the works at least one to three times during its execution depending upon the cost of the works. Further, each Superintending Engineer is required to inspect each division in his circle once a year and send a report to the Chief Engineer. Pr. Secretary (PWD) vide letter No. F1(8)/2006/PWD-IPSPWD/262 dated 18.12.2006 directed all CEs/SEs of PWD to ensure strict adherence of inspection norms as per the CPWD Manual.

The following information/record for the period 2007-08 & 2008-09 was sought in this regard:-

1. Details of the works inspected by the Quality Assurance Team at circle level, for the year 2007-08 and 2008-09, be provided to the audit. Inspection reports submitted to S.E./CE may be shown for reference. In case the inspections were not carried out as per the provisions of CPWD Manual, reasons for the same be elucidated to the audit.
2. Inspection report of the inspection carried out by S.E. of each division under the circle for the above period be shown to audit. In case the inspections were not carried out as per the provisions of CPWD Manual, reasons for the same be elucidated to the audit.

The above information has not been made available by the circle office in the absence of which it could not be ascertained whether inspections are being conducted as per the provisions of CPWD manual and office order of Pr. Secretary (PWD). Provisions of CPWD Manual on the inspection of works and instructions of Pr. Secretary (PWD) be strictly followed in future and compliance report shown at the time of next audit.

Taken as Insp.
[Signature]
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[Signature]

[Signature]

Para 6

Payment of contingent bills from divisions
(Audit Memo No.3 dated 06.11.2009)

Test check of the record revealed that the circle office is not making any expenditure on contingent items i.e. stationery, misc. office items, computer consumables etc. at own. All the requests for the above items are being sent to different divisions of the circle. The following information was sought in this regard:-

1. The reasons for sending the bills of contingency items procured by circle office to divisions for payments when already a non-cheque drawing D.D.O. is available in the circle office and payments can be made by the circle office after drawing the same from concerned PAO.
2. The head of account in which the expenditure was booked by the division (O.E. or Charged to Work)
3. Whether approval of Head of Department was obtained before sanctioning the payment as the powers of HOO for purchase of stationery items was only Rs.10,000/- annum at that time.

In spite of our verbal requests informations called for have not been furnished to audit and in the absence of relevant information it could not be checked/confirmed as to why the circle office is not making expenditure at their own after observing the codal formalities and how division offices are adjusting/booking the expenditure which they have not incurred for their office.

Besides this, although circle office is having full fledged D.D.O. and cashier but they are not maintaining the cash book for their circle. Reasons for diverting the expenditure by sending the requisitions to divisions may be elucidated to audit and in future all the payments of such bills may be arranged at the level of Circle Office and all relevant record including cash book be maintained for reference and shown at the time of next audit.

Para 7

Non production of record

(Audit Memo No.1 dated 05.11.2009)

The following records have not been shown to audit:-

1. Budget Control Register
2. Cheque Register
3. Property Register
4. Spouse Information

(Ramesh Chander)
Sr. Inspecting Audit Officer

Para No.04

PART-II
CURRENT AUDIT REPORT
(2009-14)

Para 04

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AUDIT MEMO No. 18
Dated: 25/08/2014


PARA No.1 : Recovery of Rs. 3,02,080/- on account of irregular payment of Transport Allowance to Superintending Engineer & Executive Engineers.

During test check of the records of the Circle M-32, it revealed that Govt. and hired vehicles are being used by Superintending Engineer and Executive Engineers of the Divisions under jurisdiction of Circle office. As per Dy. Secretary (Admn.), PWD order issued vide no. F.10(390)/PWD-I/2012/11193-11205 dated 21/08/2013, 'that all the officers who have been attached with a vehicle (Govt./hired) for official use or for inspection purpose either in secretariat or in Engineering wing are not entitled for Transport Allowance as per CCS Pay Rules'. As per records, it has been noticed that Superintending Engineer and Executive Engineers are utilizing the Govt. & Hired vehicles and also drawing Transport Allowance, which is irregular and violation of aforesaid order. The detail is as under:

S.No.	Designation	Vehicle No.	Irregular Payment of Tpt. Allowance from Sept, 13 to August, 14
1	Superintending Engineer	DL-4SAC-0077	Rs. 75,520
2	Ex. Engineer M-321	DL-9CA-4539	Rs. 75,520
3	Ex. Engineer M-322	Hired Vehicle	Rs. 75,520
4	Ex. Engineer M-323	Hired Vehicle	Rs. 75,520
TOTAL Rs.			Rs. 3,02,080

(Officers are drawing Tpt. Allowance Rs. 3,200/- p.m. plus DA)
Sept. 13 to Dec, 13 6080x4 = 24,320/-
Jan, 14 to Aug, 14 6400x8 = 51,200/-
Total = 75,520/-

Circle office is advised to stop Transport Allowance of above officers and recover the overpayment of Rs. 3,02,080/- from September, 2013 to August, 2014 on account of Tpt. Allowance after due verification under intimation to audit. Further, Circle office is also advised to review the similar cases and action may be taken accordingly under intimation to audit.



Para No. 05

Para 05

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AUDIT MEMO No. 15
Dated: 22/08/2014

PARA No. 2: Income Tax recovery of Rs. 28,374/-.

On the scrutiny of Income Tax files, it has been observed that during the years of test audit, HRA rebate has been given to the officers/officials but DA component has not been taken into account while calculating the rebate. The tax calculation is as under:

1. Shri Deepak Kumar, AE

Particulars	2009-10	2010-11
Gross Income	6,88,060	6,52,365
Less : HRA rebate	65,721	58,756
<u>2009-10</u>		
Salary (BP+GP+DA) Rs. 4,22,788/-		
10% of Salary Rs. 42,279/-		
Rent paid Rs. 1,08,000/-		
Rent paid in excess 10% Salary		
1,08,000-42,279 = 65,721/-		
Actual HRA received Rs. 1,01,172/-		
(Benefit given Rs. 74,776/-)		
<u>2010-11</u>		
Salary (BP+GP+DA) Rs. 4,92,436/-		
10% of Salary Rs. 49,244/-		
Rent paid Rs. 1,08,000/-		
Rent paid in excess 10% Salary		
1,08,000-49,244 = 58,756/-		
Actual HRA received Rs. 1,04,232/-		
(Benefit given Rs. 1,04,232/-)		
U/s 80 D	10,689	--
U/s 80 C	1,00,000	1,00,000
Total Taxable Income	5,11,650	4,93,609
Tax	56,330	33,361
Edu. Cess @ 3%	1,690	1,001
Total Tax due	58,020	34,362
TDS	57,680	32,960
Tax to be recovered	340	1,402

Total tax to be recovered Rs. 1,742/-

2. Shri D.N. Bhargava, AE

Particulars	2009-10	2010-11
Gross Income	7,66,775	7,30,622
Less : HRA rebate	60,642	64,843
<u>2009-10</u>		
Salary (BP+GP+DA) Rs. 4,73,580/-		
10% of Salary Rs. 47,358/-		
Rent paid Rs. 1,08,000/-		
Rent paid in excess 10% Salary		
1,08,000-47,358 = 60,642/-		
Actual HRA received Rs. 1,13,328/-		
(Benefit given Rs. 70,224/-)		
<u>2010-11</u>		
Salary (BP+GP+DA) Rs. 5,51,572/-		
10% of Salary Rs. 55,157/-		
Rent paid Rs. 1,20,000/-		
Rent paid in excess 10% Salary		

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1,20,000-55,157 = 64,843/-		
Actual HRA received Rs. 1,16,748/- (Benefit given Rs. 81,084/-)		
U/s 80 D	--	--
U/s 80 C	1,00,000	1,00,000
Total Taxable Income	6,06,133	5,65,779
Tax	85,840	47,156
Edu. Cess @ 3%	2,575	1,415
Total Tax due	88,415	48,571
TDS	85,454	47,380
Tax to be recovered	2,961	1,191

Total tax to be recovered Rs. 4,152/-

3. Shri Sandeep Kumar Balra, AE

Particulars	2009-10	2010-11
Gross Income	4,85,506	4,46,052
Less : HRA rebate	63,729	68,925
<u>2009-10</u> Salary (BP+GP+DA) Rs. 2,92,708/- 10% of Salary Rs. 29,271/- Rent paid Rs. 93,000/- Rent paid in excess 10% Salary 93,000-29,271 = 63,729/- Actual HRA received Rs. 70,044/- (Benefit given Rs. 69,652/-)		
<u>2010-11</u> Salary (BP+GP+DA) Rs. 3,40,752/- 10% of Salary Rs. 34,075/- Rent paid Rs. 1,03,000/- Rent paid in excess 10% Salary 1,03,000-34,075 = 68,925/- Actual HRA received Rs. 72,156/- (Benefit given Rs. 72,156/-)		
U/s 80 D	--	--
U/s 80 C	1,00,000	80,362
Total Taxable Income	3,21,777	2,96,765
Tax	18,355	13,677
Edu. Cess @ 3%	551	410
Total Tax due	18,906	14,087
TDS	17,685	13,754
Tax to be recovered	1,221	333

Total tax to be recovered Rs. 1,554/-

4. Shri Vinay Kumar, SO

Particulars	2009-10
Gross Income	4,83,137
Less : HRA rebate	66,420
<u>2009-10</u> Salary (BP+GP+DA) Rs. 2,95,804/- 10% of Salary Rs. 29,580/- Rent paid Rs. 96,000/- Rent paid in excess 10% Salary 96,000-29,580 = 66,420/- Actual HRA received Rs. 71,544/- (Benefit given Rs. 71,544/-)	

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U/s 80 D	--
U/s 80 C	1,00,000
Total Taxable Income	3,16,717
Tax	17,343
Edu. Cess @ 3%	521
Total Tax due	17,864
TDS	16,808
Tax to be recovered	1,056

Total tax to be recovered Rs. 1,056/-

5. Shri H.K. Sinha, AE

Particulars	2010-11
Gross Income	4,39,446
Less : HRA rebate	1,497
2010-11	
Salary (BP+GP+DA) Rs. 3,45,028	
10% of Salary Rs. 34,503/-	
Rent paid Rs. 36,000/-	
Rent paid in excess 10% Salary	
36,000-34,503 = 1,497	
Actual HRA received Rs. 72,996/-	
(Benefit given Rs. 11,668/-)	
U/s 80 D	--
U/s 80 C	1,05,000
Total Taxable Income	3,32,949
Tax	17,295
Edu. Cess @ 3%	519
Total Tax due	17,814
TDS	16,766
Tax to be recovered	1,048

Total tax to be recovered Rs. 1,048/-

6. Shri R.K. Sharma, AE

Particulars	2010-11
Gross Income	6,87,340
Less : HRA rebate	38,398
2010-11	
Salary (BP+GP+DA) Rs. 5,16,020/-	
10% of Salary Rs. 51,602/-	
Rent paid Rs. 90,000/-	
Rent paid in excess 10% Salary	
90,000-51,602 = 38,398/-	
Actual HRA received Rs. 1,09,224/-	
(Benefit given Rs. 53,592/-)	
U/s 80 D	--
U/s 80 C	1,20,000
Total Taxable Income	5,28,942
Tax	39,788
Edu. Cess @ 3%	1,194
Total Tax due	40,982
TDS	37,853
Tax to be recovered	3,129

Total tax to be recovered Rs. 3,129/-

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7 Shri Devender Kumar, JE

Particulars	2010-11
Gross Income	3,59,082
Less : HRA rebate 2010-11 Salary (BP+GP+DA) Rs. 2,75,024/- 10% of Salary Rs. 27,502/- Rent paid Rs. 57,600/- Rent paid in excess 10% Salary 57,600-27,502 = 30,098/- Actual HRA received Rs. 58,212/- (Benefit given Rs. 38,196/-)	30,098
U/s 80 D	--
U/s 80 C	73,360
Total Taxable Income	2,55,624
Tax	9,562
Edu. Cess @ 3%	287
Total Tax due	9,849
TDS	9,016
Tax to be recovered	833

Total tax to be recovered Rs.833/-

8. Smt. Veena Khanna, UDC

Particulars	2010-11
Gross Income	3,78,641
Less : HRA rebate 2010-11 Salary (BP+GP+DA) Rs. 2,82,160/- 10% of Salary Rs. 28,216/- Rent paid Rs. 72,000/- Rent paid in excess 10% Salary 72,000-28,216 = 43,784/- Actual HRA received Rs. 60,528/- (Benefit given Rs. 52,204/-)	43,784
U/s 80 D	--
U/s 80 C	96,930
Total Taxable Income	2,37,927
Tax	4,793
Edu. Cess @ 3%	144
Total Tax due	4,937
TDS	4,120
Tax to be recovered	817

Total tax to be recovered Rs. 867/- (i.e. 817 + 50 as shown refund in Form-16 issued by Circle Office)

9. Shri Desh Raj, LDC

Particulars	2010-11
Gross Income	3,57,082
Less : HRA rebate 2010-11 Salary (BP+GP+DA) Rs. 2,75,024/- 10% of Salary Rs. 27,502/- Rent paid Rs. 72,000/-	44,498

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Rent paid in excess 10% Salary 72,000-27,502 = 44,498/- Actual HRA received Rs. 58,212/- (Benefit given Rs. 52,596/-)	
U/s 80 D	--
U/s 80 C	60,372
Total Taxable Income	2,52,212
Tax	9,221
Edu. Cess @ 3%	277
Total Tax due	9,498
TDS	8,663
Tax to be recovered	835

Total tax to be recovered Rs. 835/-

10. Shri Anil Kumar Meena, JE

Particulars	2010-11
Gross Income	3,49,354
Less : HRA rebate	46,720
2010-11 Salary (BP+GP+DA) Rs. 2,52,800/- 10% of Salary Rs. 25,280/- Rent paid Rs. 72,000/- Rent paid in excess 10% Salary 72,000-25,280 = 46,720/- Actual HRA received Rs. 52,620/- (Benefit given Rs. 52,620/-)	
U/s 80 D	--
U/s 80 C	1,00,000
Total Taxable Income	2,02,634
Tax	4,263
Edu. Cess @ 3%	128
Total Tax due	4,391
TDS	4,120
Tax to be recovered	271

Total tax to be recovered Rs. 608/- (i.e. 271 + 337 as shown refund in Form-16 issued by Circle Office)

11. Shri N.K. Bansal, Superintending Engineer

Particulars	2009-10	2010-11
Gross Income	12,04,203	11,39,566
Less : HRA rebate	1,07,104	95,130
2009-10 Salary (BP+GP+DA) Rs. 7,28,956/- 10% of Salary Rs. 72,896/- Rent paid Rs. 1,80,000/- Rent paid in excess 10% Salary 1,80,000-72,896 = 1,07,104/- Actual HRA received Rs. 1,74,396/- (Benefit given Rs. 1,22,726/-)		
2010-11 Salary (BP+GP+DA) Rs. 8,48,696/- 10% of Salary Rs. 84,870/- Rent paid Rs. 1,80,000/- Rent paid in excess 10% Salary 1,80,000-84,870 = 95,130/-		

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(47)

Actual HRA received Rs. 1,79,640/- (Benefit given Rs. 1,20,120/-)		
U/s 80 D	--	--
U/s 80 C	1,00,000	1,20,000
Total Taxable Income	9,97,099	9,24,436
Tax	2,03,130	1,31,331
Edu. Cess @ 3%	6,094	3,940
Total Tax due	2,09,224	1,35,271
TDS	2,04,396	1,27,549
Tax to be recovered	4,828	7,722

Total tax to be recovered Rs. 12,550/-

As per calculation given above, the detail of total tax to be recovered from following employees and year-wise is as under:

S.No.	Name of employee & Designation	2009-10	2010-11	Total recovery
1	Sh. Deepak Kumar, AE	340	1,402	1,742
2	Sh. D.N. Bhargava, AE	2,961	1,191	4,152
3	Sh. Sandeep Kumar Balra, AE	1,221	333	1,554
4	Sh. Vinay Kumar, SO	1,056	--	1056
5	Sh. H.K. Sinha, AE	--	1,048	1,048
6	Sh. R.K. Sharma, AE	--	3,129	3,129
7	Sh. Devender Kumar, JE	--	833	833
8	Sh. Veena Khanna, UDC	--	867	867
9.	Sh. Desh Raj, LDC	--	835	835
10.	Sh. Anil Kumar Meena, JE	--	608	608
11.	Sh. N.K. Bansal, SE	4,828	7,722	12,550
	TOTAL	10,406	17,968	28,374

Circle office is advised to recover the amount of Income Tax Rs. 28,374/- from the above mentioned officers after due verification and be deposited into Govt. account. Further, circle office is also advised to review the other similar cases and action be taken accordingly in accordance with Income Tax Rules under intimation to audit.



Para No. 06

AUDIT MEMO No. 05
Dated: 12/08/2014

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PARA No.3: Recovery of Rs. 12,172/- on account of wrong calculation of rebate & Tax on Income from House Property in respect of Shri Rama Shankar Singh, Asstt. Engineer.

During scrutiny of Income Tax calculation in respect of Shri Rama Shankar Singh, AE for the financial year 2012-13 & 2013-14, it has been noticed that Income from house property in Ashoka Enclave, CGHS Ltd., Plot 8-A, Sector-11, Dwarka, New Delhi has been shown as per calculation given under:

	<u>2012-13</u>	<u>2013-14</u>
Rental Income	2,03,425	2,38,160
Less: Standard Deduction @ 30%	<u>61,028</u>	<u>71,448</u>
	1,42,398	1,66,712
Less: Interest paid on loan	32,594	32,594
Less: MCD Property Tax	10,390	16,155
Less: Ground rent to DDA	<u>5,926</u>	<u>5,926</u>
Income from House Property	93,488	1,12,037

As per income tax rules, Corporation/Municipal Tax actually paid by the owner is to be deducted from the rental income and thereafter deduction u/s 24 @ 30% is given. But in the instant case deduction has been taken first and thereafter municipal tax has been deducted which is not in order. Further, ground rent to DDA has also been deducted whereas no receipt of DDA is available in the records.

As per Income Tax rules, the calculations are as under:

	<u>2012-13</u>	<u>2013-14</u>
Rental Income	2,03,425	2,38,160
Less: Municipal Tax paid (Tax payment receipts not attached)	<u>-----</u>	<u>6,150</u>
	2,03,425	2,32,010
Less: Deduction u/s 24 @ 30%	<u>61,028</u>	<u>69,603</u>
Income from House Property	1,42,397	1,62,407

Income Tax calculation of the officer for the year 2012-13 & 2013-14 is as under:

	<u>2012-13</u>	<u>2013-14</u>
Salary Income	7,04,722	7,40,422
Income from other sources	10,379	8,659
Income from House property	<u>1,42,397</u>	<u>1,62,407</u>
Total Income	8,57,498	9,11,488



	32,594	32,594
Less : Interest on housing loan	4,225	3,900
Rebate u/s 80 D	--	1,004
80 G	1,00,000	1,00,000
80 C	--	--
Rajiv Gandhi Equity Saving Scheme (No payment receipt of Rs. 50,000/- is attached)		
	<u>7,20,679</u>	<u>7,73,990</u>
Taxable Income		
	74,136	84,798
Tax on Income	<u>2,224</u>	<u>2,544</u>
Edu. Cess @3%	76,360	87,342
	<u>67,849</u>	<u>83,681</u>
Tax deducted at source	8,511	3,661
Tax to be recovered		

Circle office M-32 is advised to make the recovery of Rs. 12,172/- from Shri Rama Shankar Singh, Assistant Engineer after due verification and be deposited in the Govt. Account under intimation to audit.



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Para No. 07

AUDIT MEMO No. 07
Dated: 19/08/2014

Para 17 (44) 28/8
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PARA No.4: Formation of Quality Assurance Team and Inspections of works.

As per the section 53.8 of the CPWD Manual, Quality Assurance Team at Circle level office is required to inspect all the works at least one to three times during its execution depending upon the cost of works. Further, each Superintending Engineer is required to inspect each division in his circle once a year and send a report to the Chief Engineer.

During test audit, the following information/records for the period 2009-14 was asked to produce to audit but circle office failed to produced the same which shows that no Quality Assurance Team at Circle level has been formed to inspect the works as per provisions contained in CPWD Manual:

1. The details of works inspected by the Quality Assurance Team at circle level, for the years 2009-14. The inspection reports submitted to SE/CE may be shown for reference.
2. Inspection reports of the inspection carried out by SE of each division under the jurisdiction of circle for the above period be shown to audit.

Circle office should adhere the provisions of CPWD Manual to ensure that the work quality is good & up to mark as per prescribed specifications. The said observation was also raised by the earlier audit in its report for the period 2007-09 but no action has been taken by the Circle office in this regard so far.

Further it is also advised to Form the Quality Assurance Team at circle level to inspect the works and compliance be shown to next audit.



Para No. 08

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AUDIT MEMO No. 11
Dated: 20/08/2014

PARA No.5: Non-maintenance of Cash Book.

During scrutiny of records, it has been observed that the Circle is having permanent imprest of Rs. 20,000/- to meet the emergent need of the office. Although, the expenditure out of permanent imprest is being incurred to meet the day to day emergent expenditure but neither a petty cash book to reflect the day to day expenditure nor main cash book is being maintained by the DDO of Circle office.

Rule 13 of Receipt & Payment Rules provides that HOO should maintain a Cash Book and all monetary transactions should be entered in the Cash Book as soon as they occur and attested by him in token of check. But Circle office M-32 is neither maintaining the Cash Book nor other relevant record as per provisions of Rules. This point was also raised by the earlier audit in its report for the period 2007-09 but no action has been taken by the Circle office in this regard so far.

Cash Book is such a vital record which should be maintained. Circle office is advised to maintain Cash Book and compliance be shown to next audit.



Para No. 09

Para 09

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AUDIT MEMO No. 14
Dated: 20/08/2014

PARA No.6: Verification of remittance from Pay & Accounts Office.

During test audit, it has been noticed that Circle office has deposited the receipts in Govt. Account but such remittances as deposited by the Circle office in Govt. Account through State Bank of India has not been got verified by the PAO concerned to ascertain the actual credit of remittances into Govt. Account. Following remittances were asked to verify from the PAO concerned but during the time of current audit, following remittances could not be verified by the PAO.

S.No.	Name	Amount	Date of remittance	Head Account of
1	Harish Chandra Arya, D/Man	740/-	26/10/09	2059-Estt./TA
2	Om Prakash, LDC	2,800/-	17/12/09	2059-
3	Vijay Kumar Saini, AE	42,844/- 1,070/- (int)	29/01/10	2059-
4	Ram Chander Lal, WA	2,300/-	10/02/10	2059-
5	Raj Bala w/o late Sh. Sat Narayan, UDC	1,097/-	06/08/11	8782-
6	Joginder Singh, D/Man	4,050/-	08/06/12	8782-
7	Joginder Sharma, D/Man	2,000/-	04/07/12	8782-
8	Uma Sharma, OS (Retd.)	1,000/-	24/08/12	8787-
9	Suresh Gupta, UDC (Retd.)	37,900/-	24/11/12	8782-
10	Smt. Misri Devi, Peon (Retd.)	15,000/-	05/11/12	8782-
11	Resham Singh, EE (Retd.)	3,600/-	06/06/13	8782-
12	Vishnu Dutt, AE	16,511/-	22/01/14	8782-

Circle office is advised to get verify the remittances from PAO concerned regularly. Further above mentioned remittances be got verified from PAO under intimation to audit.

Para No. 10

AUDIT MEMO No. 16
Dated: 22/08/2014

Page 10 (4) 24

PARA No.7: Works costing more than Rs. 10.00 Lakhs executed without call of Tenders (on Work Orders basis).

On scrutiny of records, it has been revealed that Circle office has approved the work orders for the works costing even more than 10.00 lakhs in the year 2011-12 executed by the Division M-321. The detail of works is as under:

S.No.	Name of Work	Awarded Amount (Rs.)
1	Renovation of Nursery Block at BJRM Hospital, Jahangir Puri, Delhi	11,41,688
2	Provision of Aluminium window at Ward No. 2 in BJRM Hospital, Jahangir Puri, Delhi	11,94,420
3	Structural repair of slab & beam shotereting in Central Hall at GF at main entrance at Tis Hazari Court.	11,52,238
4	Provision of laying new water supply pipe line tanks to Delhi Jal Board Line & GI Pipe Line for existing Tube Well & residential quarters block at BJRM Hospital, Jahangir Puri, Delhi	11,15,794
5	Modification in automobile lab/work shop at ITI, Jahangir Puri, Delhi	11,99,577
6	Supplying & providing cast iron/gazboo in Bhama Shah Park, Delhi	11,60,474
7	Development of Bhama Shah Park, Jahangir Puri – C/o Pathway	11,39,768

As per Section 14.1 of CPWD Manual 2012, normally tenders should be called for all works costing more than Rs. 50,000/-. In case where the work is to be awarded expeditiously, the prescribed period of notice may be reduced. In urgent cases, or when the interest of the work so demands, or where it is more expedient to do so, works may be awarded without call of tenders after approval of the competent authority as per powers delegated in Appendix-I. Precise reasons should be recorded by the Divisional Officer before dispensing with call of tenders for works costing more than Rs. 50,000/-.

If the above said works were executed through call of tenders, healthy competition and more competitive rates would have been received by the Division for execution of these works. Neither in-principle approval of competent authority obtained by the Division mentioning the urgency of works shown nor reasons for awarding the works on Work Order basis instead call of open tenders to the audit

Circle office is advised to direct the divisions to stop this practice and allow work orders only in urgent cases, or when the interest of the work so demands. Since execution of work on Work Order basis prevent the healthy competition and competitive rates. Action taken report in this regard be also shown to next audit.



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AUDIT MEMO No. 17
Dated: 22/08/2014

PARA No.8: Procurement of items and expenditure on contingent through Divisions.

Test check of the record of purchase/procurement voucher files, it revealed that the circle office is not making payment for procurement of items and expenditure on contingent i.e. stationery, misc. office items, repairs & computer consumables etc. for official use at circle office. All the requests for the above items are being sent to different divisions under the jurisdiction of circle office inspite of the HOO/DDO is available in the circle office and budget was also available under ~~OE~~ ^{Head of Account}. Items as required for official use should be purchased/procured by circle office after observing the codal formalities in accordance with GFR and Payments may be made by the circle office through Pay and Account Office concerned as per ~~the~~ ^{the} procedure prescribed by Government.

Keeping in view of the above facts, it shows that to avoid the codal formalities as per GFR and norms prescribed by Government from time to time for procuring the items, the request are being sent to Divisions being Ex. Engineers are cheque drawing DDO and Divisions are seems to be booked the expenditure in works. It has also been noticed that Permanent imprest of Rs. 20,000/- allotted to Circle office but the same was recubped once in a year of different small amount vouchers. This point was also raised by the earlier audit in its report for the period 2007-09 but no action has been taken by the Circle office in this regard so far and still continuing the same practice.

Circle office is advised to stop the wrong practice/procedure being the Administrative Controlling Authority of Divisions and incur the expenditure pertains to circle office as per the prescribed procedure and GFR at the circle level to avoid the lapses of the allotted sufficient budget under the OE Head of Account of the circle office and compliance be shown to next audit.

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(K.K. SEHRAWAT)
Sr. I.A.O./AUDIT PARTY NO. XIII

Para No. 11

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PART - II
CURRENT AUDIT REPORT
(2014-17)

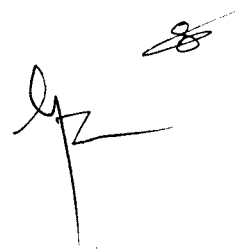
Para 01: Irregular Pay fixation.

(A) Incorrect pay fixation of Smt. Saroj, LDC.

(Observation Memo No. 1 Dated : 12-03-2018)

On scrutiny of service book in r/o Smt. Saroj, LDC it has been observed that pay fixation of Smt. Saroj, LDC is not in order. The official appointed as a LDC as on 03-06-1994 on compensatory ground. The official passed the type test as on 26-02-2010. 1st MACP with grade pay Rs. 2000/- has been granted to the official as on 26-02-2010 on the date of type test passed by the official which is irregular. As per ACP norms, 1st ACP with grade pay Rs. 2400/- should be granted to the official after completion of 12 years of service, Hence, ACP should be granted to the official as on 03-06-2006 instead of 1st MACP.

Particulars	Pay to be fixed	Pay fixed by the department
01-01-2006(in 6 th pay commission)	7210 + 1900 = 9110	7210 + 1900 = 9110
3-06-2006 (ACP should be granted after completion of 12 year of regular service) pay fixed with the anticipation that official has to give option	7210 + 2400 = 9610 *	7210 + 1900 = 9110
1-07-2006	7780 + 2400 = 10180	7490 + 1900 = 9390
1-07-2007	8090 + 2400 = 10490	7780 + 1900 = 9680
1-07-2008	8410 + 2400 = 10810	8070 + 1900 = 9970
1-07-2008 (1 st MACP which is wrongly given by the department)	8410 + 2400 = 10810	8370 + 1900 = 10270
1-07-2009	8740 + 2400 = 11140	8680 + 1900 = 10580
26-02-2010	8740 + 2400 = 11140	8680 + 2000 = 10680
1-07-2010	9080 + 2400 = 11480	9000 + 2000 = 11000
1-07-2011	9430 + 2400 = 11830	9330 + 2000 = 11330
1-07-2012	9790 + 2400 = 12190	9670 + 2000 = 11670
1-07-2013	10160 + 2400 = 12560	10020 + 2000 = 12020
1-07-2014	10540 + 2400 = 12940	10380 + 2000 = 12380
1-07-2015	10930 + 2400 = 13330	10760 + 2000 = 12760
1-01-2016	34300	33000
1-07-2016	35300	34000
1-07-2017	36400	35000



- Financial benefits can be granted w.e.f. 26-02-2010 i.e. date of passing Typing Test.

Rectify the aforesaid irregularities on the subject under intimation to audit.

~~PARA-02:~~ **B** Recovery of Pay Rs. 3,52,322/-.
(Observation Memo No. 2 Dated : 12-03-2018)

Govt. employees who were due to get their annual increment between February to June during 2006 may be granted one increment on 01-01-2006 in pre- revised pay scale as a one time measure and thereafter will get the next increment in the revised pay structure on 01-07-2006 as per Rule 10 of CCS(RP) Rule, 2008 vide Office Memorandum No. 10/02/2011-E.III/A Govt. of India ministry of Finance Department of Expenditure dated 19-03-2012.

On scrutiny of service book of **Sh. Ashok Kumar Rai, AE**, it revealed that the pay fixation of the official not in order.

The official was on continuous leave w.e.f. 01-08-2003 to 03-011-2006. The leave period sanctioned as under:

1. 883 days EOL without MC w.e.f. 01-08-2003 to 31-12-2005
2. 151 days Earned leave w.e.f. 01-01-2006 to 31-05-2006.
3. 30 days EOL without MC w.e.f. 01-06-2006 to 30-06-2006
4. 126 days Earned leave w.e.f. 01-07-2006 to 03-11-2006.

After scrutiny of record it is revealed that the official was drawing Rs. 8300 w.e.f. 01.04.2003 in the pay Scale of Rs. 6500-200-10500. Due to EOL without MC, the increment of the official may be deferred for 29 months. The next date of increment would be 01-09-2006. At the time of fixing of pay of the official as on 01-06-2006 in 6th CPC has been fixed after granting one increment on previous scale at Rs. 15810+ 4600/-(8500x1.86) which are irregular. Subsequently pay was also fixed incorrectly after allowing increments which was irregular. The pay of the official shall be re-fixed as under:

Accordingly, pay of **Sh. Ashok Kumar Rai, AE** may be re-fixed as under and the overpayment of Rs. 3,52,322 /- may be recovered from under intimation to audit.

Particulars	Pay to be fixed	Pay fixed by the Deptt. (incorrect pay)
Pay as on 01-04-2003 (in the pay scale Rs. 6500-10500/-)	8300	8300
The official was on EOL without MC w.e.f. 01-08-2003 to 31-12-2005. Due to EOL without MC the next date of Increment will be 1-09-2006		

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Particulars	Pay to be fixed	Pay fixed by the Deptt. (incorrect pay)
Pay as on 01-01-2006	8300 x 1.86= 15440+ 4600	8500x1.86= 15810+ 4600*
Pay as on 01-07-2006(not completing six month service as on 01-07-2006)	15440+ 4600	16430+4600
Pay as on 01-07-2007	16050+4600	17060+4600
Pay as on 01.07.2008	16670+4600	17710+4600
Pay as on 01.07.2009	17310+4600	18380+4600
Pay as on 01.07.2010	17970+4600	19070+4600
Pay as on 01.07.2011	18650+4600	19780+4600
Pay as on 01.07.2012	19350+4600	20520+4600
Pay as on 01.07.2013	20070+4600	21280+4600
Pay as on 01.07.2014	20810+4600	22060+4600
Pay as on 01.07.2015	21580+4600	22860+4600
Pay as on 01.07.2016	22370+4600	23690+4600
Pay as on 01.01.2016 (fixed in 7 th pay commission)	68000	72100
Pay as on 01.07.2016	70000	74300
Pay as on 01.07.2017	72100	76500

Recover the over payment Rs. 3,52,322/- from Sh. Ashok Kumar Rai, AE, after due verification of facts and figures, under intimation to audit.

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IN RESPECT OF Sh Ashok Kumar Rai, AE

MONTH	DUE					DRAWN					DIFFERENCE					
	NEW BASIC	GR PAY	BP	DA	HRA	TOTAL	OLD BASIC	GR PAY	BP	DA	HRA	TOTAL	BP	DA	HRA	TOTAL
Jan-06	15440	4600	20040	0	0	20040	15810	4600	20410	0	0	20410	-370	0	0	-370
Feb-06	15440	4600	20040	0	0	20040	15810	4600	20410	0	0	20410	-370	0	0	-370
Mar-06	15440	4600	20040	0	0	20040	15810	4600	20410	0	0	20410	-370	0	0	-370
Apr-06	15440	4600	20040	0	0	20040	15810	4600	20410	0	0	20410	-370	0	0	-370
May-06	15440	4600	20040	0	0	20040	15810	4600	20410	0	0	20410	-370	0	0	-370
Jun-06	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Jul-06	15440	4600	20040	401	0	20441	15810	4600	20410	408	0	20818	-370	-7	0	-377
Aug-06	15440	4600	20040	401	0	20441	15810	4600	20410	408	0	20818	-370	-7	0	-377
Sep-06	15440	4600	20040	401	0	20441	15810	4600	20410	408	0	20818	-370	-7	0	-377
Oct-06	15440	4600	20040	401	0	20441	15810	4600	20410	408	0	20818	-370	-7	0	-377
Nov-06	15440	4600	20040	401	0	20441	16368	4600	20968	419	0	21387	-928	-18	0	-946
Dec-06	15440	4600	20040	401	0	20441	16430	4600	21030	421	0	21451	-990	-20	0	-1010
Jan-07	15440	4600	20040	1202	0	21242	16430	4600	21030	1262	0	22292	-990	-60	0	-1050
Feb-07	15440	4600	20040	1202	0	21242	16430	4600	21030	1262	0	22292	-990	-60	0	-1050
Mar-07	15440	4600	20040	1202	0	21242	16430	4600	21030	1262	0	22292	-990	-60	0	-1050
Apr-07	15440	4600	20040	1202	0	21242	16430	4600	21030	1262	0	22292	-990	-60	0	-1050
May-07	15440	4600	20040	1202	0	21242	16430	4600	21030	1262	0	22292	-990	-60	0	-1050
Jun-07	15440	4600	20040	1202	0	21242	16430	4600	21030	1262	0	22292	-990	-60	0	-1050
Jul-07	16050	4600	20650	1859	0	22509	17060	4600	21660	1949	0	23609	-1010	-90	0	-1100
Aug-07	16050	4600	20650	1859	0	22509	17060	4600	21660	1949	0	23609	-1010	-90	0	-1100
Sep-07	16050	4600	20650	1859	0	22509	17060	4600	21660	1949	0	23609	-1010	-90	0	-1100
Oct-07	16050	4600	20650	1859	0	22509	17060	4600	21660	1949	0	23609	-1010	-90	0	-1100
Nov-07	16050	4600	20650	1859	0	22509	17060	4600	21660	1949	0	23609	-1010	-90	0	-1100
Dec-07	16050	4600	20650	1859	0	22509	17060	4600	21660	1949	0	23609	-1010	-90	0	-1100
Jan-08	16050	4600	20650	2478	0	23128	17060	4600	21660	2599	0	24259	-1010	-121	0	-1131

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Feb-08	16050	4600	20650	2478	0	23128	17060	4600	21660	2599	0	24259	-1010	-121	0	-1131
Mar-08	16050	4600	20650	2478	0	23128	17060	4600	21660	2599	0	24259	-1010	-121	0	-1131
Apr-08	16050	4600	20650	2478	0	23128	17060	4600	21660	2599	0	24259	-1010	-121	0	-1131
May-08	16050	4600	20650	2478	0	23128	17060	4600	21660	2599	0	24259	-1010	-121	0	-1131
Jun-08	16050	4600	20650	2478	0	23128	17060	4600	21660	2599	0	24259	-1010	-121	0	-1131
Jul-08	16670	4600	21270	3403	0	24673	17710	4600	22310	3570	0	25880	-1040	-167	0	-1207
Aug-08	16670	4600	21270	3403	0	24673	17710	4600	22310	3570	0	25880	-1040	-167	0	-1207
Sep-08	16670	4600	21270	3403	6573	31246	17710	4600	22310	3570	6693	32573	-1040	-167	-120	-1327
Oct-08	16670	4600	21270	3403	6381	31054	17710	4600	22310	3570	6693	32573	-1040	-167	-312	-1519
Nov-08	16670	4600	21270	3403	6381	31054	17710	4600	22310	3570	6693	32573	-1040	-167	-312	-1519
Dec-08	16670	4600	21270	3403	6381	31054	17710	4600	22310	3570	6693	32573	-1040	-167	-312	-1519
Jan-09	16670	4600	21270	4679	6381	32330	17710	4600	22310	4908	6693	33911	-1040	-229	-312	-1581
Feb-09	16670	4600	21270	4679	6381	32330	17710	4600	22310	4908	6693	33911	-1040	-229	-312	-1581
Mar-09	16670	4600	21270	4679	6381	32330	17710	4600	22310	4908	6693	33911	-1040	-229	-312	-1581
Apr-09	16670	4600	21270	4679	6381	32330	17710	4600	22310	4908	6693	33911	-1040	-229	-312	-1581
May-09	16670	4600	21270	4679	6381	32330	17710	4600	22310	4908	6693	33911	-1040	-229	-312	-1581
Jun-09	16670	4600	21270	4679	6381	32330	17710	4600	22310	4908	6693	33911	-1040	-229	-312	-1581
Jul-09	17310	4600	21910	5916	6573	34399	18380	4600	22980	6205	6894	36079	-1070	-289	-321	-1680
Aug-09	17310	4600	21910	5916	6573	34399	18380	4600	22980	6205	6894	36079	-1070	-289	-321	-1680
Sep-09	17310	4600	21910	5916	6573	34399	18380	4600	22980	6205	6894	36079	-1070	-289	-321	-1680
Oct-09	17310	4600	21910	5916	6573	34399	18380	4600	22980	6205	6894	36079	-1070	-289	-321	-1680
Nov-09	17310	4600	21910	5916	6573	34399	18380	4600	22980	6205	6894	36079	-1070	-289	-321	-1680
Dec-09	17310	4600	21910	5916	6573	34399	18380	4600	22980	6205	6894	36079	-1070	-289	-321	-1680
Jan-10	17310	4600	21910	7669	6573	36152	18380	4600	22980	8043	6894	37917	-1070	-374	-321	-1765
Feb-10	17310	4600	21910	7669	6573	36152	18380	4600	22980	8043	6894	37917	-1070	-374	-321	-1765
Mar-10	17310	4600	21910	7669	6573	36152	18380	4600	22980	8043	6894	37917	-1070	-374	-321	-1765
Apr-10	17310	4600	21910	7669	6573	36152	18380	4600	22980	8043	6894	37917	-1070	-374	-321	-1765
May-10	17310	4600	21910	7669	6573	36152	18380	4600	22980	8043	6894	37917	-1070	-374	-321	-1765
Jun-10	17310	4600	21910	7669	6573	36152	18380	4600	22980	8043	6894	37917	-1070	-374	-321	-1765
Jul-10	17970	4600	22570	10157	6771	39498	19070	4600	23670	10652	7101	41423	-1100	-495	-330	-1925
Aug-10	17970	4600	22570	10157	6771	39498	19070	4600	23670	10652	7101	41423	-1100	-495	-330	-1925
Sep-10	17970	4600	22570	10157	6771	39498	19070	4600	23670	10652	7101	41423	-1100	-495	-330	-1925
Oct-10	17970	4600	22570	10157	6771	39498	19070	4600	23670	10652	7101	41423	-1100	-495	-330	-1925

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Nov-10	17970	4600	22570	10157	6771	39498	19070	4600	23670	10652	7101	41423	-1100	-495	-330	-1925
Dec-10	17970	4600	22570	10157	6771	39498	19070	4600	23670	10652	7101	41423	-1100	-495	-330	-1925
Jan-11	17970	4600	22570	11511	6771	40852	19070	4600	23670	12072	7101	42843	-1100	-561	-330	-1991
Feb-11	17970	4600	22570	11511	6771	40852	19070	4600	23670	12072	7101	42843	-1100	-561	-330	-1991
Mar-11	17970	4600	22570	11511	6771	40852	19070	4600	23670	12072	7101	42843	-1100	-561	-330	-1991
Apr-11	17970	4600	22570	11511	6771	40852	19070	4600	23670	12072	7101	42843	-1100	-561	-330	-1991
May-11	17970	4600	22570	11511	6771	40852	19070	4600	23670	12072	7101	42843	-1100	-561	-330	-1991
Jun-11	17970	4600	22570	11511	6771	40852	19070	4600	23670	12072	7101	42843	-1100	-561	-330	-1991
Jul-11	18650	4600	23250	13485	6975	43710	19780	4600	24380	14140	7314	45834	-1130	-655	-339	-2124
Aug-11	18650	4600	23250	13485	6975	43710	19780	4600	24380	14140	7314	45834	-1130	-655	-339	-2124
Sep-11	19350	4600	23950	13891	7185	45026	19780	4600	24380	14140	7314	45834	-430	-249	-129	-808
Oct-11	19350	4600	23950	13891	7185	45026	19780	4600	24380	14140	7314	45834	-430	-249	-129	-808
Nov-11	19350	4600	23950	13891	7185	45026	19780	4600	24380	14140	7314	45834	-430	-249	-129	-808
Dec-11	19350	4600	23950	13891	7185	45026	19780	4600	24380	14140	7314	45834	-430	-249	-129	-808
Jan-12	19350	4600	23950	15568	7185	46703	19780	4600	24380	15847	7314	47541	-430	-279	-129	-838
Feb-12	19350	4600	23950	15568	7185	46703	19780	4600	24380	15847	7314	47541	-430	-279	-129	-838
Mar-12	19350	4600	23950	15568	7185	46703	19780	4600	24380	15847	7314	47541	-430	-279	-129	-838
Apr-12	19350	4600	23950	15568	7185	46703	19780	4600	24380	15847	7314	47541	-430	-279	-129	-838
May-12	19350	4600	23950	15568	7185	46703	19780	4600	24380	15847	7314	47541	-430	-279	-129	-838
Jun-12	19350	4600	23950	15568	7185	46703	19780	4600	24380	15847	7314	47541	-430	-279	-129	-838
Jul-12	19350	4600	23950	17244	7185	48379	20520	4600	25120	18086	7536	50742	-1170	-842	-351	-2363
Aug-12	19350	4600	23950	17244	7185	48379	20520	4600	25120	18086	7536	50742	-1170	-842	-351	-2363
Sep-12	19350	4600	23950	17244	7185	48379	20520	4600	25120	18086	7536	50742	-1170	-842	-351	-2363
Oct-12	19350	4600	23950	17244	7185	48379	20520	4600	25120	18086	7536	50742	-1170	-842	-351	-2363
Nov-12	19350	4600	23950	17244	7185	48379	20520	4600	25120	18086	7536	50742	-1170	-842	-351	-2363
Dec-12	19350	4600	23950	17244	7185	48379	20520	4600	25120	18086	7536	50742	-1170	-842	-351	-2363
Jan-13	19350	4600	23950	19160	7185	50295	20520	4600	25120	20096	7536	52752	-1170	-936	-351	-2457
Feb-13	19350	4600	23950	19160	7185	50295	20520	4600	25120	20096	7536	52752	-1170	-936	-351	-2457
Mar-13	19350	4600	23950	19160	7185	50295	20520	4600	25120	20096	7536	52752	-1170	-936	-351	-2457
Apr-13	19350	4600	23950	19160	7185	50295	20520	4600	25120	20096	7536	52752	-1170	-936	-351	-2457
May-13	19350	4600	23950	19160	7185	50295	20520	4600	25120	20096	7536	52752	-1170	-936	-351	-2457
Jun-13	19350	4600	23950	19160	7185	50295	20520	4600	25120	20096	7536	52752	-1170	-936	-351	-2457
Jul-13	20070	4600	24670	22203	7401	54274	21280	4600	25880	23292	7764	56936	-1210	-1089	-363	-2662

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Aug-13	20070	4600	24670	22203	7401	54274	21280	4600	25880	23292	7764	56936	-1210	-1089	-363	-2662
Sep-13	20070	4600	24670	22203	7401	54274	21280	4600	25880	23292	7764	56936	-1210	-1089	-363	-2662
Oct-13	20070	4600	24670	22203	7401	54274	21280	4600	25880	23292	7764	56936	-1210	-1089	-363	-2662
Nov-13	20070	4600	24670	22203	7401	54274	21280	4600	25880	23292	7764	56936	-1210	-1089	-363	-2662
Dec-13	20070	4600	24670	22203	7401	54274	21280	4600	25880	23292	7764	56936	-1210	-1089	-363	-2662
Jan-14	20070	4600	24670	24670	7401	56741	21280	4600	25880	25880	7764	59524	-1210	-1210	-363	-2783
Feb-14	20070	4600	24670	24670	7401	56741	21280	4600	25880	25880	7764	59524	-1210	-1210	-363	-2783
Mar-14	20070	4600	24670	24670	7401	56741	21280	4600	25880	25880	7764	59524	-1210	-1210	-363	-2783
Apr-14	20070	4600	24670	24670	7401	56741	21280	4600	25880	25880	7764	59524	-1210	-1210	-363	-2783
May-14	20070	4600	24670	24670	7401	56741	21280	4600	25880	25880	7764	59524	-1210	-1210	-363	-2783
Jun-14	20070	4600	24670	24670	7401	56741	21280	4600	25880	25880	7764	59524	-1210	-1210	-363	-2783
Jul-14	20810	4600	25410	27189	7623	60222	22060	4600	26660	28526	7998	63184	-1250	-1337	-375	-2962
Aug-14	20810	4600	25410	27189	7623	60222	22060	4600	26660	28526	7998	63184	-1250	-1337	-375	-2962
Sep-14	20810	4600	25410	27189	7623	60222	22060	4600	26660	28526	7998	63184	-1250	-1337	-375	-2962
Oct-14	20810	4600	25410	27189	7623	60222	22060	4600	26660	28526	7998	63184	-1250	-1337	-375	-2962
Nov-14	20810	4600	25410	27189	7623	60222	22060	4600	26660	28526	7998	63184	-1250	-1337	-375	-2962
Dec-14	20810	4600	25410	27189	7623	60222	22060	4600	26660	28526	7998	63184	-1250	-1337	-375	-2962
Jan-15	20810	4600	25410	28713	7623	61746	22060	4600	26660	30126	7998	64784	-1250	-1413	-375	-3038
Feb-15	20810	4600	25410	28713	7623	61746	22060	4600	26660	30126	7998	64784	-1250	-1413	-375	-3038
Mar-15	20810	4600	25410	28713	7623	61746	22060	4600	26660	30126	7998	64784	-1250	-1413	-375	-3038
Apr-15	20810	4600	25410	28713	7623	61746	22060	4600	26660	30126	7998	64784	-1250	-1413	-375	-3038
May-15	20810	4600	25410	28713	7623	61746	22060	4600	26660	30126	7998	64784	-1250	-1413	-375	-3038
Jun-15	20810	4600	25410	28713	7623	61746	22060	4600	26660	30126	7998	64784	-1250	-1413	-375	-3038
Jul-15	21580	4600	26180	31154	7854	65188	22860	4600	27460	32677	8238	68375	-1280	-1523	-384	-3187
Aug-15	21580	4600	26180	31154	7854	65188	22860	4600	27460	32677	8238	68375	-1280	-1523	-384	-3187
Sep-15	21580	4600	26180	31154	7854	65188	22860	4600	27460	32677	8238	68375	-1280	-1523	-384	-3187
Oct-15	21580	4600	26180	31154	7854	65188	22860	4600	27460	32677	8238	68375	-1280	-1523	-384	-3187
Nov-15	21580	4600	26180	31154	7854	65188	22860	4600	27460	32677	8238	68375	-1280	-1523	-384	-3187
Dec-15	21580	4600	26180	31154	7854	65188	22860	4600	27460	32677	8238	68375	-1280	-1523	-384	-3187
Jan-16	68000	0	68000	0	7854	75854	72100	0	72100	0	8238	80338	-4100	0	-384	-4484
Feb-16	68000	0	68000	0	7854	75854	72100	0	72100	0	8238	80338	-4100	0	-384	-4484
Mar-16	68000	0	68000	0	7854	75854	72100	0	72100	0	8238	80338	-4100	0	-384	-4484
Apr-16	68000	0	68000	0	7854	75854	72100	0	72100	0	8238	80338	-4100	0	-384	-4484

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May-16	68000	0	68000	0	7854	75854	72100	0	72100	0	8238	80338	-4100	0	-384	-4484
Jun-16	68000	0	68000	0	7854	75854	72100	0	72100	0	8238	80338	-4100	0	-384	-4484
Jul-16	70000	0	70000	1400	8091	79491	74300	0	74300	1486	8487	84273	-4300	-86	-396	-4782
Aug-16	70000	0	70000	1400	8091	79491	74300	0	74300	1486	8487	84273	-4300	-86	-396	-4782
Sep-16	70000	0	70000	1400	8091	79491	74300	0	74300	1486	8487	84273	-4300	-86	-396	-4782
Oct-16	70000	0	70000	1400	8091	79491	74300	0	74300	1486	8487	84273	-4300	-86	-396	-4782
Nov-16	70000	0	70000	1400	8091	79491	74300	0	74300	1486	8487	84273	-4300	-86	-396	-4782
Dec-16	70000	0	70000	1400	8091	79491	74300	0	74300	1486	8487	84273	-4300	-86	-396	-4782
Jan-17	70000	0	70000	2800	8091	80891	74300	0	74300	2972	8487	85759	-4300	-172	-396	-4868
Feb-17	70000	0	70000	2800	8091	80891	74300	0	74300	2972	8487	85759	-4300	-172	-396	-4868
Mar-17	70000	0	70000	2800	8091	80891	74300	0	74300	2972	8487	85759	-4300	-172	-396	-4868
Apr-17	70000	0	70000	2800	8091	80891	74300	0	74300	2972	8487	85759	-4300	-172	-396	-4868
May-17	70000	0	70000	2800	8091	80891	74300	0	74300	2972	8487	85759	-4300	-172	-396	-4868
Jun-17	70000	0	70000	2800	8091	80891	74300	0	74300	2972	8487	85759	-4300	-172	-396	-4868
Jul-17	72100	0	72100	3605	17304	93009	76500	0	76500	3825	18360	98685	-4400	-220	-1056	-5676
Aug-17	72100	0	72100	3605	17304	93009	76500	0	76500	3825	18360	98685	-4400	-220	-1056	-5676
Sep-17	72100	0	72100	3605	17304	93009	76500	0	76500	3825	18360	98685	-4400	-220	-1056	-5676
Oct-17	72100	0	72100	3605	17304	93009	76500	0	76500	3825	18360	98685	-4400	-220	-1056	-5676
Nov-17	72100	0	72100	3605	17304	93009	76500	0	76500	3825	18360	98685	-4400	-220	-1056	-5676
Dec-17	72100	0	72100	3605	17304	93009	76500	0	76500	3825	18360	98685	-4400	-220	-1056	-5676
Jan-18	72100	0	72100	5047	17304	94451	76500	0	76500	5355	18360	100215	-4400	-308	-1056	-5764
Feb-18	72100	0	72100	5047	17304	94451	76500	0	76500	5355	18360	100215	-4400	-308	-1056	-5764
Mar-18	72100	0	72100	5047	17304	94451	76500	0	76500	5355	18360	100215	-4400	-308	-1056	-5764
TOTAL	4058420	547400	4605820	1555561	923514	7084895	4293848	469200	4841248	1627815	968154	7437217	-235428	-72254	-44640	-352322

PARA-02 :Short recovery of subscription towards DGEHS of Rs. 28,475/-
 (Observation Memo No. 04 & 05 Dated : 14.03.2018)

(A) 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/DH3/09/204078-204243 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

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

S. No	Name & Designation Sh./Mrs./Kumari	Period of Short Recovery		Months	Deduction/per month			Short recovery is to be made
		From	To		Due	Deducted	Short	
					Rs.	Rs.	Rs.	
01.	Satish Kumar Aggarwal, S.E.	02/2017	04/2017	03	1000	500	500	1500
02.	Om Prakash Rai, AE	02/2017	04/2017	03	1000	500	500	1500
03.	Vishamber Dass, EE	02/2017	04/2017	03	1000	500	500	1500
04.	Baljeet Singh, EE	02/2017	04/2017	03	1000	500	500	1500
05.	Jaipal Singh, EE	02/2017	04/2017	03	1000	500	500	1500
06.	Vinod Kumar Gupta, EE	02/2017	04/2017	03	1000	500	500	1500
07.	SurenderPal Khaneja, AE(C)	02/2017	04/2017	03	1000	500	500	1500
08.	Suresh Pal AE()	02/2017	04/2017	03	650	325	325	975
09.	Mehar Singh, AE	02/2017	04/2017	03	650	325	325	975
10.	Raj Kumar, AE	02/2017	04/2017	03	650	325	325	975
11.	Ashok Kumar Rai, AE(E)	02/2017	04/2017	03	650	325	325	975
12.	Durgesh Bhandari, OS	02/2017	04/2017	03	650	325	325	975

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13.	Karamveer, Estimator	02/2017	04/2017	03	650	325	325	975
14.	Sunita Bogra, UDC	02/2017	04/2017	03	650	325	325	975
15.	Lajwanti, LDC	02/2017	04/2017	03	650	325	325	975
16.	Man Singh, LDC	02/2017	04/2017	03	250	125	125	375
17.	Babu Lal, MTS	02/2017	04/2017	03	250	125	125	375
18.	Omi Chand, MTS	02/2017	04/2017	03	250	125	125	375
19.	Om Prakash, MTS	02/2017	04/2017	03	250	125	125	375
20.	Shyam Lal, MTS	02/2017	04/2017	03	250	125	125	375
21.	Vinod Kumar, MTS	02/2017	04/2017	03	250	125	125	375
22.	Shiv Kumar, MTS	02/2017	04/2017	03	250	125	125	375
23.	Raja Prabhu, JE	02/2017	04/2017	03	450	225	225	675
24.	Sachin Chauchary, JE	02/2017	04/2017	03	450	225	225	675
25.	Arvind Kumar, JE	02/2017	04/2017	03	450	225	225	675
26.	Suresh Chand Bairwa, JE	02/2017	04/2017	03	450	225	225	675
27.	Aman Kumar Bangotra, JE(E)	02/2017	04/2017	03	450	225	225	675
28.	Mukesh Solanki, JE(E)	02/2017	04/2017	03	450	225	225	675
29.	Sunil Kumar, LDC	02/2017	04/2017	03	250	125	125	375
30.	Harkesh, MTS	02/2017	04/2017	03	250	125	125	375
31.	Satish Kumar, UDC	02/2017	04/2017	03	650	325	325	975
32.	Gurnam Singh, JE(E)	02/2017	04/2017	03	650	325	325	975
Total=								27,675/-

(B) The rate of subscription towards DGEHS has been revised w.e.f. 01.08.2010 vide Dte. of Health Services OM No. F.25 (III)/DGEHS/09/38850-55 dated 28.07.2010 and subsequent clarification vide letter No. 44413-18 dated 20.08.2010. The revised rates are shown below:

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Grade Pay to the beneficiary	Subscription under DGEHS
Rs. 1650	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

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

Sr. No.	Name of the Employee	Period	Amount due	Amount recovered	Amount of short recovery(Rs.)
1.	Sh. Ashok Kumar, UDC G.P. 4600/-	04/14 to 11/14 (08 month)	325	225	100X08=800
				Total=	800/-

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

Para No. 12

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PARA-03:- Short recovery of Rs. 780/-on account of UTGEIS contribution.
(observation Memo. No. 06 Dated: 15.03.2018)

During the scrutiny of PBRs, it revealed that the UTGEIS contribution has been deducted short from the following employees as per details given below:

S. No	Name & Designation Sh./Mrs./ Kumari	Period		Mont hs	Deduction/per month			Short
		From	To		Due	Deduc- ted	Short	
					Rs.	Rs.	Rs.	
1.	Dhendup Tshering Bhutia, S.O.(Hort.)	03/2014	04/2016	26	60	30	30	780
Total=								780/-

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

PARA-04: Shortcomings in documents for availing exemptions and savings under Income Tax

On scrutiny of calculation sheets of Income Tax for the year 2014-2017 of the S.E.(C) (North) M., PWD, following shortcomings have been observed:

Rebate in Income Tax has been allowed on the interest of borrowed capital and repayment of HBA for acquisition/construction of house property to many officers/officials, but, the certificate issued by the concerned banker attached to this effect with the calculation sheet does not show the address of the property for which the loan was obtained. Possession letter has also not been submitted by the official/ officer. Some of such instances are given as under:

Sr.No.	Name of the officer with designation	Type of exemption/savings	Amount	Name of banker with branch
1.	Raj Kumar, A.E.	Interest on HBA HBA (2014-15)	55000	State Bank of India, Mini sectt. Kurukshetra, Haryana.
		Interest on HBA HBA (2015-16)	50000	-do-
2.	Sh. Ravinde Kumar Saxena, A.E.	Interest on HBA (2014-15)	59229/-	ICICI Bank
3.	Sh. Rajender Prasad, A.E.	Interest on HBA (2014-15)	53046/-	MAGMA Housing Finance,
		Interest on HBA HBA (2015-16)	39549/-	-do-
4.	Sh. MunshiLal Sharma, A.E.	Interest on HBA HBA (2014-15)	194437/- 8653/-	State Bank Of India Dilshad Garden, Delhi
		Interest on HBA HBA (2015-16)	150,000	
4.	Sh. Satya Kumar Garg, E.E.	Interest on HBA HBA (2015-16)	140,000/- 90,000/-	Rebate Given without Certificate acquire by bank
5.	Sh. Suresh Chander Sharma, D.MAN	Interest on HBA HBA (2015-16)	20778/- 96192/-	Rebate Given without Certificate acquire by bank
6.	Sh. Om PrakashRai, A.E.	Interest on HBA HBA (2016-17)	200000/- 195438/-	Delhi Cooperative Housing Finance Corporation Ltd.

Above noted officers may be submit certificate from concerned banker specifying complete address of the property for which loan has been taken and possession certificate, failing which exemption and savings allowed will be dis-allowed and recovery of income tax will be calculated at appropriate rates.




Para No. 14

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RA-05: Recovery of Rs. 215040/- on account of irregular payment of T.A. to superintending Engineers and Executive Engineers.

(Observation Memo. No. 09 Dated: 16.03.2018)

During test check of the records of the Circle M-32 of PWD, it revealed that Govt. and hired vehicles are being used by Superintending Engineer and Executive Engineers of the Divisions under jurisdiction of Circle office. As per Dy. Secretary (Admin) PWD order issued vide no. F.10(390)/PWD-1/2012/11193-11205 dated 21-08-2013, 'that all the officers who have been attached with a vehicle (Govt./hired) for official use or for inspection purpose either in secretariat or in Engineering wing are not entitled for Transport Allowance as per CCS Pay Rules'. As per records, it has been noticed that Superintendent Engineer and Executive Engineers are utilizing the Govt. & Hired vehicles and also drawing Transport Allowance, Which is irregular and violation of aforesaid order.

The detail is as under:

S No.	Designation	Vehicle No.	Irregular Payment of Tpt. Allowance from Sept. 14 to April 2015(Rs.)
01.	Sh. N.K. Bansal, Suprintendent	DL-4SAC-0077	*01, Sep 14 to 04 Sep,14 6624X4/30 = <u>883</u> Total 883
	Sh. Mukesh Kumar, Suprintendent		05, Sep, 14 to 30 Sep,14 6624X26/30 = 5741 Oct, 2014 to Dec, 2014 = 19872 Jan,2015 to April, 2015 6816X 4 = <u>27264</u> Total 52877
02.	Sh. Rajesh Kumar, Ex-EngineerM-321	DL-PCA-4539	*Sep 14 to Dec.14 6624X4 = 26,496 Jan, 15 to Apr,15 6816X4 = <u>27,264</u> 53,760
3.	Sh. J. P. Singh, Ex-EngineerM-322	Hired Vehicle	*Sep 14 to Dec.14 6624X4 = 26,496 Jan, 15 to Apr,15 6816X4 = <u>27,264</u> 53,760
4.	Sh. N.K. Jain Ex-EngineerM-323	Hired Vehicle	*Sep 14 to Dec.14 6624X4 = 26,496 Jan, 15 to Feb, 15 6816X2 = <u>13632</u> 40128
	Sh. S.K. Garg, Ex-EngineerM-323		March, 15 to April, 15 6816X2 = <u>13632</u> 13632
Total			2,15,040/-

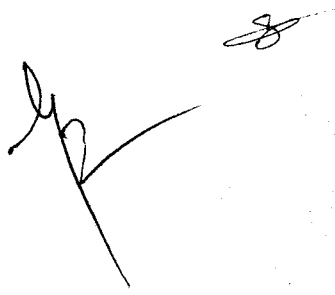
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Recovery from September, 13 to August, 2014 incorporated in Para 01 of audit report 2009-14. Circle office has already stopped Tpt. Allowance since May, 2015.

Circle Office may recover the overpayment of Rs. 2,15,040/- from September 2014 to April 2015 on account of Tpt. Allowance after due verification under intimation to audit. Circle office is also advised to review the similar cases and action may be taken accordingly under intimation to audit.



Para No. 15

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17

(24)


PARA-06: Procurement of items and expenditure on contingent through Division.

(Observation Memo. No.10 Dated: 16.03.2018)

Test check of the record of purchase/procurement voucher files, it revealed that the circle office is not making payment for procurement of items and expenditure on contingent i.e. stationery, misc. office items, repairs & computer consumables etc. for official use at circle office. All the requests for the above items are being sent to different divisions under the jurisdiction of circle office in spite of the HOO/DDO is available in the circle office and budget was also available under O.E. Head of Account. Items as required for official use should be purchased/ procured by circle office after observing the codal formalities in accordance with GFR or from GEM and Payments may be made by the circle office through Pay and Account Office concerned as per the procedure prescribed by Government.

Keeping in view of the above facts, it shows that to avoid the codal formalities as per GFR and norms prescribed by Government from time to time for procuring the items, the request are being sent to Divisions being Ex. Engineers are cheque drawing DDO and Divisions are seems to be booked the expenditure in works. It has also been noticed that Permanent imprest of Rs. 20,000/- allotted to Circle office but the same was either not used or recouped once in a year of different small amount vouchers. This point was also raised by the earlier audit in its report for the period 2007-09 and 2009-14 but no action has been taken by the circle office in this regard so and still continuing the same practice.

Circle office being the Administrative Controlling Authority of Divisions to stop the wrong practices/procedures and incur the expenditure pertaining to circle offices as per the prescribed procedure and GFR to avoid the lapses of the allotted sufficient budget under the O.E. Head of Account and compliance be shown to next audit.


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(14)

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PARA-07: Non-Production of Record.

The following records have not been shown to audit:-

- Taken as proof in Court Audit as Para No. 05.*
1. Stock Register (2007-09)
 2. Property Register(2007-09)
 3. Budget Control Register (2007-09)
 4. Cheque Register (2007-09).
 5. Rent/Electricity/Water/Telephone Register and bills.
 6. Fidelity/Surety Bonds.
 7. Year wise detail of concurrence of Extra Items and Deviations accorded to each division within the delegated powers of Superintending Engineer.
 8. Copy of Administrative Approval and Expenditure Sanction issued by the client department in support of those works in which Extra Items and Deviations were approved by SE (C).
 9. Original Work File, Technical Sanction and revised Technical Sanction, if any done by the concerned division for all the works in which Extra Items and Deviations were approved by SE (C) during the audit period.
 10. Record relating to Extension of Time (EOT) granted by SE(C) for various works executed by divisions under Circle Office.
 11. The details of works inspected by the Quality Assurance Team at circle level, for the years 2009-14. The inspection reports submitted to SE/CE.
 12. Inspection reports of the inspection carried out by SE of each division under the jurisdiction of circle for the above period be shown to audit.

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

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(22)

TAN-03:

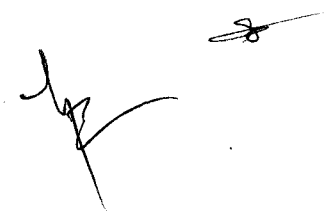
Verification of qualifying service

(Observation Memo. No.12 Dated: 19.03.2018)

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

1. Sh. Narender Pratap Singh, A.E.
2. Sh. Naresh Kumar Aggarwal, A.E.
3. Sh. Ashok Kumar Rai, A E.
4. Sh. Rajesh Kaushik, A.E.
5. Sh. Kuldeep Singh Dahiya, A.E.
6. Sh. Surender Pal Taneja, A.E.
7. Sh. Om Chand MTS
8. Sh. Vinod Kumar, MTS
9. Sh. Ramesh Chand, MTS
10. Sh. Ramesh Chander LDC
11. Smt. Saroj LDC
- 12 Sh. Daya Chand MTS
13. Prakasho, MTS
14. Sh. Rajender Singh, MTS

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



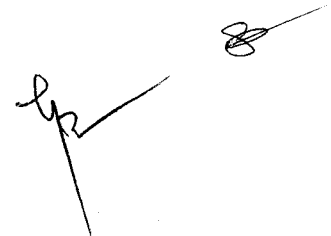
(4)

TAN-04: Non compliance of provisions of Income Tax Act.
(Observation Memo No. 13 Dated : 19.03.2018)

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

- 1. Non obtaining of PAN of the landlord:** Under section 10(13A) of the Income Tax Act, if the annual rent paid by the employee exceeds Rs. 1,00,000/- per annum, it is mandatory for the employee to report PAN of the landlord to the employer. In case the landlord does not have a PAN, a declaration to this effect from the landlord along with the name and address of the landlord should be filed by the employee, i.e. in the financial year 2015-16. Sh. Kuldeep Goel, OS submitted the rent receipt of Rs. 9600/-pm but copy of PAN Card not submitted by him. Sh. Ashok Kumar Pipal, Sr. D. Man was submitted the rent receipt of Rs. 13000/- pm but official not submitted the copy of PAN Card of land lord.
- 2. Non deduction of Income Tax on average basis:** As per Income Tax Act, Every employer should deduct income tax at source in monthly installments on the salaries disbursed by him, final adjustments being made from the last salary payable before the end of March. Further, any excess or deficit arising out of previous deduction can be adjusted by increasing or decreasing the amount of subsequent deductions during the same financial year, i.e. in the financial year 2015-16, the income tax has been deducted of Sh. Srinibasha Behera, A.E. first 10 month @ 4000/-pm and in the last 2 months income tax was deducted Rs. 22618/-.
- 3. Non calling of essential particulars/information before allowing the deductions:** As per Income Tax Rules, the Drawing and Disbursing Officers should satisfy them about the actual deposits/subscriptions/payments made by the employees, by calling for such particulars/information as they deem necessary before allowing the aforesaid deductions. In case the DDO is not satisfied about the genuineness of the employee's claim regarding any deposit/subscription/payment made by the employee, he should not allow the same, and the employee would be free to claim the deduction/rebate on such amount by filing his return of income and furnishing the necessary proof etc., therewith, to the satisfaction of the Assessing Officer.


On scrutiny, it has been observed that deduction under section 10(13A) towards rent paid was allowed without incomplete rent receipts etc. HOS is advised 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.



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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 addition, whether property was self occupied or rent out or under construction. HOS is advised to obtain complete information from the official before allowing deduction for interest and repayment of principal of home loan.

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TAN 03: Liveries to Class IV employees.

(Ref: Observation Memo No. 14 dated 20-03-2018)

During the test check of distribution of liveries to Class IV employees of the **S.E.(C)(North)M-32, PWD**, for the year 2014-17, the following discrepancies were noticed:

- (i) **Page counting certificate not Signed:** Page counting certificate on the first page of the register has not been attested by the concerned officer.
- (ii) **Unattested entries:** Entry in the register has been attested by the concerned officer so as to certify correctness of the entries. i.e. page No. 05 to 07 and page 16 to 19.
- (iii) **Essential entries have not been made:** It has further been observed that essential entries with regard to date of issue, date of receipt, current entitlement, next due entitlement have been mentioned in the register.
- (iv) **Physical verification not done:** Physical verification with regard to liveries items left in stock has not been physically verified. A certificate to this regard has not been mentioned in the register.
- (v) **Signature of the recipient not taken:** In some cases, signature of the recipient of the liveries items of having been receiving the items, has not been obtained. For example, in case of Smt. Raj Bala, MTS (year 2014-15).
- (vi) **Cutting and over writing :** Cutting and over writing has not been attested by the concerned officer in case Sh. Ramesh Chander, MTS, (year 2017)

Department may rectify these discrepancies and compliance be shown to audit.

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

PART -II
CURRENT AUDIT REPORT
(2017-18 to 2020-2021)

PARA NO.01**(Audit Memo. No. 03 Dated: 29.09.2021)****Sub:- Recovery of DGEHS subscription of Rs. 39000/-.**

(A) The DGEHS subscription of the employees were revised w.e.f. 01.02.2017 vide GNCTD order no. F.25(iii)/DGEHS/140/DHS/09/204078-204243 dated 20.05.2017 due to revision of pay & allowances of Delhi Government employees on account of implementation of recommendation of 7th Central Pay Commission.

While scrutiny of PBR for the audit period 2017-2021 in r/o EE(P), North Maintenance circle,(previously M-32), Civil Bldg. Maintenance Circle, Below ISBT Bridge, Kashmere Gate, Delhi for the period 2017-2021, it has been observed that DGEHS Subscription from the employees has not been recovered as per the revised rates in accordance with the circulars issued as above. The detail of the employees from whom the amount is to be recovered is as under:-

Sl. No.	Name & Designation Sh./Smt.	Amt. Deducted as per PBR	Amt. to be deducted	Period	No. of months	Amt. to be recovered
1.	Satish Aggarwal, SUPDT. ENGINEER(trd.)	500/-	1000/-	02/17 to 04/17	03	1500
2.	Mohan Lal, SUPDT. ENGINEER	500/-	1000/-	02/17 to 04/17	03	1500
3.	Baljit Singh, Executive Engineer	500/-	1000/-	02/17 to 04/17	03	1500
4.	Jai Pal Singh, Executive Engineer	500/-	1000/-	02/17 to 04/17	03	1500
5.	Bishambher Dass, Executive Engineer(Trd.)	500/-	1000/-	02/17 to 04/17	03	1500

6.	Vinod Kumar Gupta, Executive Engineer	500/-	1000/-	02/17 to 04/17	03	1500
7.	Om Prakash Rai, AE	500/-	1000/-	02/17 to 04/17	03	1500
8.	Surender Pal, AE	500/-	1000/-	02/17 to 04/17	03	1500
9.	Suresh Pal, AE	325/-	650/-	02/17 to 04/17	03	975
10.	Mehar Singh, AE	325/-	650/-	02/17 to 04/17	03	975
11.	Raj Kumar , AE	325/-	650/-	02/17 to 04/17	03	975
12.	Ashok Kumar Rai, AE	325/-	650/-	02/17 to 04/17	03	975
13.	Durgesh Bhandari, OS	325/-	650/-	02/17 to 04/17	03	975
14.	Praveen Kumar, Steno-II	125/-	250/-	02/17 to 04/17	03	375
15.	Sanjeet, Steno	125/-	250/-	03/17 to 04/17	02	250
16.	Karamveer,	325/-	650/-	02/17 to 04/17	03	975
17.	SatishKumar,UDC	325/-	650/-	02/17 to 04/17	03	975
18.	SunitaBogra,	325/-	650/-	02/17 to 04/17	03	975
19.	Shri Lajwanti,	325	650	02/17 to 04/17	03	975
20.	Shri Man Singh, LDC	125/-	250/-	02/17 to 04/17	03	375
21.	Shri SurajBhan, LDC	125/-	250/-	02/17 to 04/17	03	375

22.	Virender Singh, LDC	125/-	250/-	02/17 to 04/17	03	375
23.	PritamLal, LDC	125/-	250/-	02/17 to 04/17	03	375
24.	Sunil Kumar, LDC	125/-	250/-	02/17 to 04/17	03	375
25.	ManjuKuzur, LDC	125/-	250/-	02/17 to 04/17	03	375
26.	BabuLal, MTS	125/-	250/-	02/17 to 04/17	03	375
27.	Omi Chand, MTS	125/-	250/-	02/17 to 04/17	03	375
28.	Om Prakash, MTS	125/-	250/-	02/17 to 04/17	03	375
29.	Raj Bala, MTS	0	250	02/17 to 04/17	03	750
30.	ShyamLal, MTS	125/-	250/-	02/17 to 04/17	03	375
31.	Vinod Kumar, MTS	125/-	250/-	02/17 to 04/17	03	375
32.	Rajendersingh, MTS	125/-	250/-	02/17 to 04/17	03	375
33.	Shiv Kumar, MTS	125/-	250/-	02/17 to 04/17	03	375
34.	Harkesh, MTS	125/-	250/-	02/17 to 04/17	03	375
35.	KrishanGopal, MTS	125/-	250/-	02/17 to 04/17	03	375
36.	Nimri Chandra KHushwaha, MTS	125/-	250/-	02/17 to 04/17	03	375
37.	Gurnamsingh, JE(E)	325	650	02/17 to 04/17	03	975

38.	Rusmat Ali, JE	225	450	02/17 to 04/17	03	675
39.	Uttam Kumar, JE	225	450	02/17 to 04/17	03	675
40.	Vikas Kumar, JE	225	450	02/17 to 04/17	03	675
41.	Sachin Chaudhary, JE	225	450	02/17 to 04/17	03	675
42.	Raja Prabhu, JE	225	450	02/17 to 04/17	03	675
43.	Manmohanm JE	225	450	02/17 to 04/17	03	675
44.	Suresh ChanderBairwa, JE	225	450	02/17 to 04/17	03	675
45.	Mukesh Solanki, JE	225	450	02/17 to 04/17	03	675
46.	Udaibhan ,JE	225	450	02/17 to 04/17	03	675
47.	Amal Kumar Bangotra, JE	225	450	02/17 to 04/17	03	675
48.	Manish Kumar,	225	450	02/17 to 04/17	03	675
49.	Arvinder Kumar, JE©	225	450	02/17 to 04/17	03	675
50.	Kalu Ram, Baildar	125	250	02/17 to 04/17	03	375
51.	Luxmi Devi	50	250	02/17 to 04/17	03	600
TOTAL						38200



(B) One recovery of Rs. 800/- in r/o Sh. Ashok Kumar, UDC (GP Rs.4600/-) was raised by the previous audit vide Para No. 02(B) (2014-2017) which still stands to be recovered.

Hence, recovery of **Rs. 39000/-** (A+B: **Rs.38200+Rs.800**) may be made from the above incumbents after due verification of facts and figures at the level of HOS/DDO. The other similar cases may also be reviewed if any, and the recoveries be made accordingly under intimation to audit.

Necessary steps should be taken to recover the amount and the same be deposited into govt. account.



PARA NO.02

(Audit Memo No. 05 Dated: 30.09.2021)

Subject: Irregular payment of Washing Allowance amounting to Rs. 1800/-

During test check of records in respect of Bill Registers maintained by the EE(P), North Maintenance Circle,(previously M-32), Civil Bldg. Maintenance Circle, Below ISBT Bridge, Kashmere Gate, Delhi for the period 2017-2021, it has been observed that the following MTS have drawn irregular Washing Allowance. As per Govt. of India order No.19051/1/2017-E. IV dated 02.08.2017, Washing Allowance has been abolished w.e.f.01.07.2017. Details are as under: -

S.No	Name of official(Sh./Smt.)	Amount paid (inRs.)	Amt. to be paid (inRs.)	Excess amount (inRs.)	Period	No. of months	Total amount to be recovered (in Rs.)
1.	Raj Bala	90	0	90	July, 2017 to Aug,2017	2 x 90	180
2.	Ramesh Chander	90	0	90	July, 2017 to Aug,2017	2 x 90	180
3.	Daya Chand	90	0	90	July, 2017 to Aug,2017	2 x 90	180
4.	Praksho	90	0	90	July, 2017 to Aug,2017	2 x 90	180
5.	Sukhbir Singh	90	0	90	July, 2017 to Aug,2017	2 x 90	180
6.	Umed Singh	90	0	90	July, 2017 to Aug,2017	2 x 90	180
7.	KrishanGopal	90	0	90	July, 2017 to Aug,2017	2 x 90	180
8.	Yogender Singh	90	0	90	July, 2017 to Aug,2017	2 x 90	180
9.	Nimai Chandra Khushwaha	90	0	90	July, 2017 to Aug,2017	2 x 90	180



10.	Anil Kumar	90	0	90	July, 2017 to Aug,2017	2 x 90	180
Total							1800

Hence, recovery of **Rs. 1800/-** may be made from the above official after due verification of facts and figures and shown to audit. All other similar cases may also be reviewed on the basis of above observations.

Necessary steps should be taken to recover the amount and the same be deposited into govt. account.



PARA NO. 03

(Audit Memo. No. 07 Dated: 01.10.2021)

Subject:-Recovery overpayment of Transport Allowance amounting to Rs.21060/-.

As per Govt. of India, Ministry of Finance, Department of Expenditure No. 21(1)/97.EII (B) dated 30.10.1997 the Transport Allowance is granted to Govt. Employees w.e.f. 1.8.1997. This allowance will not be admissible during absence from duty for full calendar month due to leave, EOL, Maternity Leave, CCL, EL etc. During the test check of PBRs and service books for the audit period, the following official found remained on Leave for the full calendar month. The HOO has paid Transport allowance to the official during absence from duty for full calendar month, which details as under:-

S. No.	Name & Designation Employee	Period	Amount. overpaid (in rupees)	Amt. to be recovered (in rupees)	Remarks
1.	Smt. ManishaYadav, JE(Civil)	September, 2020 to Jan, 2021	4212 X 5 =21060	21060	Maternity Leave w.e.f. 01.09.2020 to 27.02.2021 Rate of TA: 3600 + 612(DA @17%)=4212
	Total			21060/-	

Hence, recovery of Rs. 21060/-- may be made from the above incumbent after due verification of facts and figures at the level of HOS/DDO. All other similar cases may also be reviewed on the basis of above observations.

Necessary steps should be taken to recover the amount and the same be deposited into govt. account.



PARA NO.04**(Audit Memo No. 08 & 12 Dated:01.10.2021& 06 .10.2021)****Sub: Recovery amounting to Rs. 15793/- towards Income Tax.****A) Recovery of Rs.7275/- in r/o Sh. Ram Niwas Bedwal, Sr. Draughtsman towards Income Tax**

During the test-check of Income Tax Calculation sheets and PBRs for the audit period 2017-2021, the Income Tax has not been deducted in r/o Sh. Ram Niwas Bedwal, Sr. Draughtsman as per norms. As such the income tax has been re-calculated.

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

UptoRs. 2, 50,000/-	Nil
Rs. 2, 50,001 to Rs. 3,00,000/-	5% of income exceeding Rs. 2, 50,000/-
Rs.3,00,001 to Rs.5,00,000/-	5% Rs.2500 plus 5% exceeding Rs.3,00,000/-
Rs. 5,00,001 to Rs. 7,50,000/-	Rs. 12500 plus 10% of income exceeding Rs.5,00,000/-
Rs. 7,50,001to Rs. 10,00,000/-	Rs. 37,500/- plus 15% of income exceeding Rs.7,50,000/-
Rs.10,00,001 to Rs.12,50,000/-	Rs. 75,000/- plus 20% of total income exceeding Rs.10,00,000/-
Rs.12,50,001 to 15,00,010/-	Rs.1,25,000/- plus 25% of total income exceeding Rs.12,50,000/-
Rs.15,00,001 and above	Rs.1,87,500/-plus 30% of total income exceeding Rs.15,00,000/-

	As per Form – 16	Correct Calculation
Gross Income	1382200	1382200
Earned Leave encashment	0	28977*
Gross Income	1382200	1411177
Total Taxable Income	1382200	1411177
Tax due	158050	165295
E. Cess @ 4%	6322	6612
Net tax payable	164372	171907
Tax Deducted at Source	164632	164632
Short Recovery	-	(-)7275



*LTA/LTC is a tax break that can be availed by an employee for travel of self and family members anywhere in India. The leave encashment portion is taxable in the hands of an employee. Hence, recovery of Rs.7275/- may be made from Sh. Ram Niwas Bedwal, Sr. Draughtsman after due verification of facts and figures under intimation to audit. Similar cases may also be reviewed at HOO level under intimation to audit.

B) Recovery of Rs.8518/- in r/o Ms. Rita Bajaj, UDC towards Income Tax

During the test-check of Income Tax Calculation sheets and PBRs for the audit period 2017-2021, the Income Tax has not been deducted in r/o Ms. Rita Bajaj, UDC as per norms. As such the income tax has been re-calculated.

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

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

	As per Form – 16	Correct Calculation
Gross Income	955340	955340
Less Deductions under section 10 (HRA)	152832	111494*
Gross Income	802508	843846
Less Standard Deduction	50000	50000
Income chargeable under the head "Salaries"	752508	793846
Less Deductions under Section 80C	150000	150000
Less Deductions under Section 80D	5400	5400
Total Taxable Income	597108	638446
Tax due	31922	40190
E. Cess @ 4%	1277	1608

Net tax payable	33199	41798
Tax Deducted at Source	33280	33280
Short Recovery	(-)81	8518

*As per Income Tax Act, If the employee is living in rented house, exemption is allowed to the extent of the least of the following:-

(a) the actual amount of HRA received : Rs.152832/-

(b)rent paid in excess of 10% of the salary : Rs.111494/- (Rs.186000 – Rs.74506 i.e. 10% ofRs.745056)

(C) 50% of the salary if the residence is at Mumbai, Kolkatta, Delhi or Chennai; 40% of salary if the residence is situated at any other place : Rs.372528/- (50% of Rs.636800+108256=745056)

Hence, recovery of **Rs. 8518/-** may be made from Ms. Rita Bajaj, UDC after due verification of facts and figures under intimation to audit. Similar cases may also be reviewed at HOO level under intimation to audit.

Necessary steps should be taken to recover Rs.15793/-(A+B: Rs.7275+Rs.8518) and the same be deposited into govt. account.



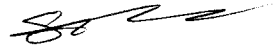
PARA No.05**(Audit Memo. No.09 Dated: 04.10.2021)****Subject: - Non Production of Record.****The following records for the period 2017-2021 may be provided to the audit:-**

1. Budget control/Expenditure Register
2. Short Term/Long Term advance Register
3. Property register
4. Stock Register(Consumable & Non-Consumable) & Store Accounts
5. Dead Stock Register
6. Details of vehicles, Log Book/History Sheets/POL Account
7. Details of Vehicles hired alongwith Tender Files.

Audit Period 2014-2017

1. Stock Register(2007-2009)
2. Property Register(2007-2009)
3. Budget Control Register(2007-2009)
4. Cheque Register(2007-2009)
5. Rent/Electricity/ Water/ Telephone Register and bills.
6. Fidelity/Surety Bonds
7. Year wise detail of concurrence of Extra Items and Deviations accorded to each division within the delegated powers of Superintending Engineer
8. Copy of Administrative approval and Expenditure Sanction issued by the client department in support of those works in which Extra items and Deviations were approved by SE©
9. Original Work File, Technical Sanction, and revised Technical Sanction, if any done by the concerned division for all the works in which Extra items and Deviations were approved by SE©
10. Record relating to Extension of Time (EOT) granted by SE© for various works executed by divisions under Circle office
11. The details of works inspected by the Quality Assurance Team at circle level, for the years 2009-14. The inspection reports submitted to SE/CE.
12. Inspection reports carried out by SE of each division under the jurisdiction of circle for the above period be shown to audit.

The above information is still awaited. The above records should be maintained and be shown to next audit.


**(Sanjay Kumar Anand)****I.A.O.Audit Party No.XXIV**

TAN NO.01**(Audit Memo. No.02****Dated: 28.09.2021)****Subject :- Improper maintenance of Pay Bill Registers.**

During the test check of the PBRs maintained by the EE(P), North Maintenance Circle, (previously M-32), Civil Bldg. Maintenance Circle, Below ISBT Bridge, Kashmere Gate, for the period 2017-2021, following irregularities has been noticed:-

1. The mandatory page counting certificate is not recorded in the PBRs 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.
4. GAR-18 has not maintained.
5. Each entry in the PBR should be signed by the DDO which has not been done.
6. Total of each column is also required to be entered on the last line of each page (at the bottom) which helps in calculation of Income Tax of the respective year but has not been done.
7. Cutting / Overwriting / Use of Fluid is strictly prohibited in the official record but it has been found to the contrary.

Necessary steps should be taken to rectify the above observations and be shown to next audit.



TAN NO.02**(Audit Memo. No.04 Dated: 30.09.2021)****Subject :- Improper maintenance of Bill Registers.**

During the test check of the Bill Registers maintained by the EE(P), North Maintenance Circle, (previously M-32), Civil Bldg. Maintenance Circle, Below ISBT Bridge, Kashmere Gate, for the period 2017-2021, following irregularities has been noticed:-

1. The mandatory page counting certificate is not recorded in the Bill Registers on the first page which is also required to be countersigned by the DDO concerned.
2. All the columns of the bill register are not found completely filled.
3. Column no. 4, 8 & 12 of the Bill register are required to be signed by the DDO which has not been done.
4. Cutting / Overwriting / Use of Fluid is strictly prohibited in the official record but there are cuttings and the bills are cancelled in the bill registers without proper attestation eg. Bill No. 56 dated 09.05.2017, 63 dated 18.05.2017, 88 dt. 21.06.2017, 307 dated 10.12.2018, 322 dated 19.12.2018, 451 dated 07.03.2019.

Necessary steps should be taken to rectify the above observations and be shown to next audit.



TAN NO.03**(Audit Memo. No.06 Dated: 01.10.2021)****(A) Subject:-Inclusion of Aadhar (Unique Identification) number in Service Book of Government Servants and non verification of Service from concerned PAO.**

On perusal of Service Book of the staff of the EE(P), North Maintenance Circle,(previously M-32), Civil Bldg. Maintenance Circle, Below ISBT Bridge, Kashmere Gate, Delhi, it has been found that entry of Aadhaar Number has not been made in the Service Book of staff as per instructions circulated by the Pr. Secretary (Finance), Finance Department, Govt. of NCT of Delhi vide No.F.3(03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015 eg. Sh. Krishan Gopal, MTS, Sanjeet, Steno. It has further been advised that detail of Aadhaar Number of employee in pension papers of the retirees should invariably be made so as to enable the Pay & Accounts Office to mention the details of Aadhar number in Pension Payment Orders.

(B) Improper maintenance of S/Books:

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

(1) 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 followed in most of the cases.

(2) Home Town

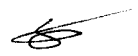
As per SR 199, GIO (9), the declaration of home town submitted by the official under LTC Scheme is to be kept in Service Book. And this entry should be attested by Head of office. But this has not been followed in some of the cases.

(3) Nomination Forms and Family details not pasted/attested :

Nomination Forms and Family detail forms have not been pasted in some of the Service Books of officials.

(4) Photo not attested:

The photograph pasted on the service book of some of the officials is not attested by the competent authority eg. Sh. Giriraj Prasad Meena, A.D., Smt. Saroj, UDC, Sh. Sanjev, S.O., Sh. Kishore Gopal, Peon.



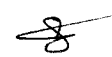
(C) Verification and communication of qualifying service after 18 years of service or 5 years before retirement:

Further, as per rule 32 of CCS (pension) Rules. Verification of service of the government servant should be done on completion of 18 years of qualifying service or 5 years before the date of retirement whichever is earlier and a certificate be issued in the prescribed form no. 24 to the official/teacher concerned. The said certificate has not been found pasted in the Service Book of following teachers/officials after verification of service from the concerned PAO. Some cases are illustrated as under:-

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

	Name & Design. Of the officer (Sh/Smt.....)	DOB	Date of Retirement
1.	Ramesh Chand MTS	10/12/1961	31/12/2021
2.	Yoginder Singh MTS	05/04/1962	30/09/2022
3.	Umed Singh MTS	20/01/1962	30/09/2022
4.	Vijay Singh Rathor MTS	02/02/1963	28/02/2023
5.	Seema Sehgal, office superintendent	13/04/1963	30/04/2023
6.	Madan Singh Adhikari UDC	28/02/1963	28/02/2023
7.	Rita Bajaj UDC	03/01/1965	31/01/2025
8.	Arun kumar Dhir, AE civil	07/12/1961	31/12/2021
9.	Gopal Singh Meena Dy.DIR (Hort)	01/12/1965	30/11/2025

Necessary steps should be taken to rectify the above observations and be shown to next audit.



TAN NO. 04**(Audit Memo. No.10 Dated: 04.10.2021)****Subject :- Improper maintenance of DDO Cash Book.**

During the test check of Cash Book in r/o EE(P), North Maintenance Circle,(previously M-32), Civil Bldg. Maintenance Circle, Below ISBT Bridge, Kashmere Gate, Delhi for the period 2017-2021, following irregularities have been noticed:-

1. **Unattested entries:-**As per the R & P Rules every transaction of receipt or payment in the Govt. account is required to be entered into the Cash Book on daily basis and the entries should be attested by the DDO. But in the maintenance of the Cash Book of this unit the DDO has not signed each entry on receipt side of the Cash Book, which is violation of R& P Rules eg. the entries w.e.f. 01.01.2020 to July, 2020 have not been signed by the D.D.O.
2. **No independent checking:-**The totals are required to be checked by a person other than the writer of the Cash Book.
3. The TR-V counterfoils do not bear the signatures of the depositor on the reverse as acknowledgement of issuing the receipt to the depositor. Reasons for above discrepancies may be elucidated to Audit.

Necessary steps should be taken to rectify the above observations and be shown to next audit.




TAN NO.05**(Audit Memo. No.11 Dated: 05.10.2021)****Subject :- Non Production of Income Tax documents.**

During the course of test audit in scrutinizing of Income Tax calculation sheets, it has been found that the following officers have not submitted relevant Income Tax documents.

S.No.	Name & Designation / Sh./Smt.	Financial Year	Remarks
1.	PratapNaraian Prasad, JE	2018-19	PPF, LIC, SIP, Proof of NPS under 80CCD
2.	Uttam Kumar, JE	2018-19	LIC, Proof of NPS under 80CCD
3.	Vikash Kumar ,JE	2018-19	LIC, Proof of PPF under 80C
4.	Arun Kumar Dhir, AE(Civil)	2019-2020	Proof of Rent Receipts
5.	Deepak Kumar, JE	2020-2021	LIC, Proof of Rent Receipts and PPF

Necessary steps should be taken to submit the above documents at the earliest as possible under intimation to audit. Otherwise, in the absence of the said documents the exemption of HRA and 80CCD may be disallowed. Similar cases may also be reviewed at HOO level under intimation to audit.


INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XXIV