

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

Sub: - Audit report of EE(P) o/o CE, CPM (Other Project), PWD, GNCTD, 13th Floor, MSO Bldg. I P Estate, New Delhi, 13th floor , , MSO Building, I.P. Estate, New Delhi for the period 2014-15 to 2022-23.

Audit on the accounts of Executive Engineer (P), O/o CE, CPM (Other Project), PWD, GNCTD, 13th Floor, MSO Bldg. I P Estate, New Delhi,, for the financial years 2014-15 to 2022-23 has been conducted by the Audit Party No. XVII comprising of Sh. Chander Mohan, Sr.AO/IAO, Sh. Sandeep Kumar, Sr. Asstt. The accounts were reviewed purely on test check basis.

AIMS AND OBJECTIVES

The office was upgraded to the CPM (OP) from SE M-11 wef 05/2016. The records related to the period of 08/2014 to 04/2016 are not available in this office as it was transferred to other offices. Now this is a zonal office under the charge of CPM (OP). It deals with administrative & Planning work related to various works under divisional office. It coordinate & supervises the activities of divisions under its control.

HOD

S no.	Name	Desig.	Period
2014-15	Record Transferred to Other offices		
2015-16			
1	Kenra	PM(OP)	05/2016 to 08/05/2019
2	Sanjeev Rastogi	CE	09/05/2019 to 18/05/2022
3	M.K. Mallick	CE	18/05/2022 to 06/10/2022
4	V.S. Prasad	ADG(P)	06/10/2022 to 30/04/2023
5	M.K. Mallick	ADG(P)	01/05/2023 to 27/07/2023
6	S.K. Shrivastava	CE	28/07/2023

DDO

S no.	Name	Desig.	Period
2014-15	Record Transferred to Other offices		
2015-16			
1	Ashok Kumar Tilokani	AE	05/2016 to 31/03/2018
2	Pradeep Sabharwal	AE	01/04/2018 to 30/11/2021
3	Komal Kumar Sood	AE	01/12/2021 to 31/10/2022
4	Sanjay Bhushan Asthana	AE	01/11/2022 to 31/12/2022
5	Indranil Tat	AAO	01/01/2023 to 09/08/2023

Cashier

S no.	Name	Desig.	Period
2014-15	Record Transferred to Other offices		
2015-16			
	Nil		05/2016 to 03/2023

BUDGET ALLOCATION AND EXPENDITURE FOR THE YEAR 2020-21 TO 2022-23 (In Rs)

Year	Budget allotted		Expenditure made		Balance	
	Revenue	Capital	Revenue	Capital	Revenue	Capital
2014-15	Record Transferred Other offices					
2015-16	Record Transferred Other offices					
2016-17	61200000	Nil	52601081	Nil	8598919	Nil
2017-18	52400000	Nil	34685336	Nil	17714664	Nil
2018-19	45400000	Nil	33426381	Nil	11973619	Nil
2019-20	90900000	Nil	78556283	Nil	12343717	Nil
2020-21	101400000	Nil	95411796	Nil	5988204	Nil
2021-22	140500000	Nil	114081051	Nil	26418949	Nil
2022-23	128500000	Nil	124706813	Nil	3793187	Nil

VACANCY STATEMENT

	Sanction Strength	Filled	Vaccant
A	15	10	05
B	129	28	101
C	117	38	79

STATUTORY AUDIT

No AG audit was conducted by office of the AG audit in the O/o CPM(OP).

MAINTENANCE OF RECORDS

The maintenance of records of Executive Engineer (P), O/o CE, CPM (Other Project), PWD, GNCTD, 13th Floor, MSO Bldg. I P Estate, New Delhi, for the period 2014-15 to 2022-23 was found satisfactory subject to observations made in Current Audit Report.

OLD AUDIT REPORT

There were 06 outstanding audit paras with the outstanding recoveries of Rs.171169/- in respect of Executive Engineer (P), O/o CE, CPM (Other Project), PWD, GNCTD, 13th Floor, MSO Bldg. I P Estate, New Delhi. The unit has submit no replies in r/o old Audit outstanding paras, hence all the 06 old outstanding audit paras with the recovery of Rs. 171619/- have been incorporated in Part-I Old Report of the Current Audit Report.

S. No.	Year	Total Para's	Total Recovery (in Rs.)	Para Settled	Para no. of Settled Para's	Outstanding Para's with para No.	Balance Recovery (in Rs.)
						01, 02	2060
1	2007-09	02	2060	-	-	01,02,03,04	169559
2	2009-14	04	169559	Nil	--	06	171619
	TOTAL	06	171619	0	-		


CURRENT AUDIT REPORT (2014-15 to 2022-2023)

During the course of current audit, 20 audit observation memos + 16 record memo highlighting various shortcomings/recoveries to the tune of Rs. 213579/- were issued. As deptt has not given any reply, hence no memo could be settled on the spot. Therefore, 20 audit observation +16 record memos have been converted into 14 Paras and 07 TAN which are incorporated in Current Audit Report.

DETAILS OF CURRENT RECOVERY (AUDIT PERIOD 2014-15 to 2022-2023)

Memo no.	Amount of recovery	Amount recovered	Balance to be recovered	Para/TAN
2	54523	0	54523	Para 2
6	9786	0	9786	Para 11
7	1050	0	1050	Para 10
8	10920	0	10920	Para 9
9	36780	0	36780	Para 8
13	25272	0	25272	Para 7
15	9910	0	9910	Para 6
16	36426	0	36426	Para 5
17	27000	0	27000	Para 4
18	1912	0	1912	Para 3
Total	213579	0	213579	

The internal audit report has been prepared on the basis of information furnished and made available by Executive Engineer (P), O/o CE, CPM (Other Project), PWD, GNCTD, 13th Floor, MSO Bldg. I P Estate, New Delhi. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and of non-information on the part of auditee.


(Chander MOHAN)
Inspecting Audit Officer
Audit Party No. XVII

PART - I

OLD AUDIT REPORT



List of Para (Order by Audited Year & Para)

[View Detailed Audit Report](#)

Department :Public Works (PWD)							
Sub department:(M-11) PWD Civil Road Maintenance Circle M-11, GNCTD, MSO Building, ITO, New Delhi (1979/12)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	2007	2009	1		Income Tax	O	2060
2	2007	2009	2		Non-production of Record	O	0
3	2009	2014	1		Short Recovery of DGEHS contribution to the tune of Rs. 18200/-	O	18200
4	2009	2014	2		Non revision of Grade Pay of Beldar Employees	O	0
5	2009	2014	3		Over payment of pay and allowances in r/o Sh. Manoj Kumar, DD(H) of Rs. 1,51,359/-	O	151359
6	2009	2014	4		Non production of Records	O	0

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

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12/6/19 ✓

Part-I (NIL being 1st Audit)
Part-II (Current Report)

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PARA

Para - 1 (Memo No.: 06)

P-1

Sub: Income Tax.

During the course of scrutiny of Income Tax for the financial year 2007-2008, it is observed that rebate under 80 C allowed to Sh. Hari Singh, Executive Engineer, is 1,10,000/- whereas it is restricted to maximum of Rs. 1,00,000/-

Income Tax Calculation will be as under:-

1. Gross Salary	:	Rs. 3,43,333/-
2. Rebate under 80C	:	<u>Rs. 1,00,000/-</u>
3. Balance Taxable Income	:	Rs. 2,43,333 - rounded to Rs. 2,43,330/-

Income Tax upto 1,10,000	=	NIL
Income Tax 110001 to 150000	=	4000-
Above Rs. 1,50,001	=	<u>18666-</u>
Edu. Cess	=	<u>22666-</u>
		<u>680-</u>
Income Tax deducted	=	23346-
Bal. I Tax to be deducted	=	<u>21286-</u>
		<u>2060-</u>

Income Tax as calculated above may be recovered under intimation to Audit.

Para - 2 (Memo No.: 12)

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P-2

Sub: Non Production of record.

Following record/files/register has not been shown to audit for scrutiny please:-

1. Long term Advance register
2. Log Book
3. Fidelity Bond of cashier
4. Property register
5. Verification of remittance.

R.K. Sharma

(R.K. SHARMA)
IAO - Audit Party No. 18

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TAN

Tan – 1 (Memo No.: 10)

Sub: **Income Tax.**

During the course of scrutiny of Income Tax for the year 2007-2008 and 2008-2009 it is found that under noted officials have not submitted the photocopies of savings as shown against each for which they have availed the rebate:-

For the year 2007-08.

- | | | |
|---|---------------------|---|
| 1 | Sh. Gyani Ram, E.E. | Rent receipt & saving papers. |
| 2 | Sh. Brahm Dutt | Copy of LIC Policy & P.P.F a/c |
| 3 | Sh. Sunil Kumar | DSPL Tax saver for Rs. 35000/- |
| 4 | Sh. Saudan Singh | LIC Policy for Rs. 26322/- |
| 5 | Sh. Amar Singh | LIC Policy for Rs. 32249/- |
| 6 | Sh. R.K. Joshi | P.P.F receipt & rebate given as 60000/- |

For the year 2008-09.

- | | | |
|----|-------------------------|---------------------------------------|
| 7 | Sh. Ajay Kumar Malhotra | Rent receipt not submitted |
| 8 | Smt. Vandana Saxena | LIC copies for Rs. 14000/- and 3537/- |
| 9 | Sh. Man Singh | Rent receipt & LIC |
| 10 | Sh. Anil Kumar, A.E | HBA advance papers not submitted |
| 11 | Sh. Ved Prakash Rathaor | HBA papers not submitted |

Required saving certificates be obtained from officials concerned or Income Tax may be calculated and deducted accordingly under intimation to Audit.

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Tan - 2 (Memo No.: 04)

Sub: Wrong fixation of pay due to the implementation of 6th Pay Commission .

During the course of scrutiny of Service book of officers/officials related to M-11 Civil Road Maintenance Circle, Okhla for the financial year 2007-2009 it has been observed that the fraction of paisa has been rounded to Rs.10/- which is incorrect.

As per circular/clarification dated 29-01-09 the fraction of paisa has to be ignored and not to be rounded to next Rs. 10/- even if paisa from 10 to 90. In the following cases the fraction of paisa has been rounded to next Rs. 10/-. The same may be corrected under intimation to audit. Similar cases if any may also be revised & recovered accordingly.

Sl. No.	Name & Designation	Pay fixed as on	Pay to be fixed
1	B.K. Shah, UDC	01-07-07- Rs. 15820/-	15810/-
2	Jagdish Prasad, UDC	01-07-08- Rs. 16300/-	16290/-
		01-07-07- Rs. 15820/-	15810/-
		01-07-08- Rs. 16300/-	16290/-
3	Poonam Gupta, UDC	01-07-06- Rs. 10340/-	10330/-
		01-07-07- Rs. 10650/-	10640/-
		01-07-06- Rs. 10340/-	10330/-
4	Nihal Singh, UDC	-Same-	-Same-
5	Prakash Veer, UDC	-Same-	-Same-
6	Naresh Kumar, UDC	-Same-	-Same-
7	Mahinder Kumar, UDC	-Same-	-Same-
8	Saroj Bala, Steno	01-07-06- Rs. 11440/-	11430/-
9	Surinder Singh Gusain, D/M	01-07-06- Rs. 13690/-	13680/-
10	Om Prakash, D/M	01-07-07- Rs. 15820/-	15810/-
11	Nihal Singh, D/M	01-07-07- Rs. 17890/-	17880/-

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Tan - 3 (Memo No.: 09)

Sub: Cash Book.

During the course of scrutiny of cash book pertaining to M-11 CRMC, PWD Department, Okhla for the financial year 2007-2009 it has been noticed that 'A' category cheques has been entered into the cash book whereas only 'B' category cheques should be entered into the cash book. The cash book may be maintained accordingly under intimation to audit. Other category cheques like 'A' & 'C' be entered in separate cheque register.

R.K. Sharma

(R.K. SHARMA)
IAO - Audit Party No. 18

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P. 3

DIRECTORATE OF AUDIT : GOVT. OF N.C.T. OF DELHI
4TH LEVEL, C-WING, DELHI SECRETARIAT, NEW DELHI-110002

Para No. 01 **Short Recovery of DGEHS contribution to the tune of Rs. 18,200/-**
 (Audit Memo No.2 Dated 08-08-2014 and Memo No.2(a) dated 19-08-2014)

The inspection of PBR revealed that the DGEHS contribution has been deducted short from the following 07 officers, with reference to letter No.F.25(111)/DGEHS/140/DHS/09 dated 20.08.2010 read with 28.07.2010, as per details given below:

S. No.	Name of the Officer and Designation (S/Shri)	Period		Months	Subscription			Total Short Recovery	
		From	To		To be deducted Rs.	Deducted Rs.	Short Deduction Rs.	Rs.	Rs.
1	Jatinder Kumar Kalra	1.7.13	31.7.14	13	325	225	100	1300	1300
2	Khem Chand	1.7.11	31.7.14	37	325	225	100	3700	3700
3	Kishan Lal	1.8.10	31.7.14	48	325	225	100	4800	4800
4	Mahesh Chand	1.8.10	31.7.14	48	325	225	100	4800	4800
5	M C T Pareva Project Manager	1.8.10	30.9.10	2	500	100	400	800	1700
		1.10.10	31.12.10	3	500	200	300	900	
6	D V S Kansal Ex Engg	1.8.10	30.9.10	2	325	100	225	450	875
		1.10.10	31.10.10	1	325	250	75	75	
		1.11.10	31.12.10	2	325	150	175	350	
7	Vivek Kumar Gupta, A.E	1.8.10	30.9.10	2	325	75	250	500	1025
		1.10.10	31.12.10	3	325	150	175	525	
Total Recovery Rs									18,200

The short subscription of DGHS amounting to Rs.18,200/- may be recovered after due verification under intimation to Audit.

All similar cases may also be reviewed under intimation to audit.



On the scrutiny of PBRs and office copy of pay bills it revealed that in pursuance of O.M. No.1/1/2008-IC dated 24/12/2008, Govt. of India, Ministry of Finance, Deptt. of Expenditure, New Delhi, the following Group 'D' Employees Grade Pay has not been revised to Rs.1800 w.e.f. 01.01.2006:

S. No.	Name S/Shri/Smt.	Designation	Grade Pay (Rs.)	
			Due	Drawn
1	Badi Bai	Beldar	1800	1600
2	Ram Pal	Beldar	1800	1600
3	Ramashish	Beldar	1800	1600
4	Kandaswamy Karuppan	Beldar	1800	1600
5	Urmila Kaushik	Beldar	1800	1300
6	Kamla	Beldar	1800	1300
7	Prema	Beldar	1800	1300
8	Birbal	Beldar	1800	1300
9	Jai Chand	Beldar	1800	1300
10	Raj Kumar	Beldar	1800	1300

In all the above cases, it was observed that the employees do not possess minimum qualification for entry into PB-1. The department also did not provide them the training as envisaged under rules.

Hence, the concerned department may re-train these employees as laid down under Note 1(b) below Rule 7(D) of CCS (Revised Pay) Rules, 2008 and revise the pay of these 10 employees under intimation to audit. All similar cases may also be reviewed under intimation to audit.

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Para No.03

Overpayment of pay and allowances in respect of Sh. Manoj Kumar, DD(H) amounting to Rs. 1,51,359/-.

(Handwritten signature)

(Audit Memo.No.7 Dated 14.08.2014)

As per order No 311 of 2012 issued by Directorate General, CPWD issued vide letter No 30/14/2011-EC-IX dated 29 11 2012 and Office Order No. 9(1)/PWD/RMC M-11/E-I/2012-13/1100 dated 31.12 2012, Sh. Manoj Kumar, DD(Hort.), M-114 was granted ACP and his pay was fixed in the pay scale of Rs. 10000-325-15200 w.e.f 27 8 2008 in the old pay scale and was granted PB-3 with corresponding grade pay of Rs. 6600/-. He was granted Basic Pay Rs 18600/- plus Grade Pay Rs. 6600/- in the 6th CPC

Further, in the abovementioned office order dated 31 12.2012 it was mentioned " It is certified that as per undertaking given by Sh. Manoj Kumar, DD(H) in his option dated 24 12 12, recovery of arrears already drawn by him for the period from 01 01.2006 to 26 08 2008 due to implementation of 6th CPC report will be made or adjusted from his dues. Besides, the above pay fixation is subject to post Audit. If any error or excess payment is noticed by the Audit at any stage, the recoveries shall be made immediately without any prior notice "

Also as per point No 6.1 of Annexure-I of OM No 35034/3/2008/Estt (D), dated 19.5.2009 of DOPT and endorsed by Deputy Secretary, Finance(Budget), GNCTD No F 11(4)/2006-Fin(B)/PT II/dsfb/1192-1197 dated 27 05.2009, - In the case of ACP upgradations granted between 01.01 2006 and 31 08.2008, the Government servant has the option under the CCS(RP) Rules 2008 to have his pay fixed in the revised pay structure either (a) w.e.f 01.01 2006 with reference to his pre-revised scale as on 01.01 2006 or (b) w.e.f the date of his financial upgradation under ACP with reference to the pre-revised scale granted under ACP. In the event of option (b) is exercised he shall be entitled to draw his arrears of pay only from the date of his option i.e the date of financial upgradation under ACP

In view of above and as per documents shown to the Audit, overpayment of Rs 1,51,359/- for the period 01 01.2006 and 26 08.2008, calculation sheet as per annexure, may be recovered from Sh. Manoj Kumar, DD(Hort) after due verification under intimation to Audit

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Para No. 04

P-6

Non-Production of Records

(Audit Memo No. 1(d) Dated: 11.8.2014)

1. Valuable Register for IPO/ Bank Draft received and its accounting/ remittance register.
2. A category cheque register.
3. G.P.F. Group D Broadsheet and its records.
4. Long Term Advance register for H.B.A., Computer, Motor Car etc along with relevant record – LPC or Sanction letters, transfer advise of the concerned PAO, its accounting and reconciliation with the concerned P.A.O.
5. LTC control Register, T.A. Register, Budget control register, Tuition Fee Register, Telephone Register, Conveyance Register, Medical Reimbursement Register, Property Register, Non – Consumable stock register, Personal Claim such as Newspaper/ Magazine Register etc.
6. Full details of employees awarded prize money in Hindi language Competition during 2009 – 14.
7. Full details of vehicles/ four – wheeler allotted to S.E., X. En. and others, the relevant allotment/ administrative approval file, its log book, expenditure incurred details etc.
8. Full details of contractual staff employed in the RMC M – 11 during 2009 – 14.
9. Full details of pending Court cases/ Arbitration cases.

M. Ram

(M. RAMAMOORTHY)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO.V

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TEST AUDIT NOTE

TAN No. 01

Proof of Income Tax Savings instrument.

(Audit Memo No. 4 Dated: 11/08/2014)

During the scrutiny of income tax calculation for the FY 2012-13 & 2013-14, it was noticed that the following savings purportedly made by the Govt. servants was not available in the relevant file as detailed below:

S.No.	Name	Designation	Remarks
1.	Sh.D.S.Adhikari	A.E.	HBA Principal Rs.1,40,498 and HBA Interest Rs.37,835 availed but no relevant documents produced.
2.	Sh.Naib Chand	A.E.	Rebate u/s 24 availed for Rs.71,522 but no rent receipt/calculation sheet produced.
3.	Sh.Vinod Kumar Gupta	A.E.	Rebate u/s 24 availed for Rs.79,970 but no rent receipt/calculation sheet produced.
4.	Sh. Sajal Mitra	E.E.	HBA Principal Rs.31,080 and HBA Interest Rs.57,721 availed but no relevant documents produced. Proof of Income from House Property for Rs.42,000 not produced.
5.	Sh.Anand Singh Bhandari	J.E.	Proof of PPF Deposit for Rs.27,500 not produced.
6.	Sh.Karamvir	J.E.	Proof of LIC Premium for Rs.30,000 not produced.
7.	Smt.Mala Sharma	O.S.	Rebate u/s 24 availed for Rs.53,508 for the FY 2013-14 but no rent receipt/calculation sheet produced.

All above relevant documents may now be produced for audit verification.


(M. RAMAMOORTHI)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO.V

DUE DRAWN STATEMENT IN R/O SH. MANOJ KUMAR, DEPUTY DIRECTOR W.E.F. 01/01/2006 TO 27/08/08

PERIOD	DUE					DRAWN					OVERPAYMENT				
	B.PAY	D.P.	D.A.	TOTAL		B.PAY	G.PAY	D.A.	TOTAL		B.PAY	G.PAY	D.A.	TOTAL	
Jan-06	8300	4150	2988	15438		15440	4600	0	20040		-7140	-450	2988	-4602	
Feb-06	8300	4150	2988	15438		15440	4600	0	20040		-7140	-450	2988	-4602	
Mar-06	8300	4150	2988	15438		15440	4600	0	20040		-7140	-450	2988	-4602	
Apr-06	8300	4150	2988	15438		15440	4600	0	20040		-7140	-450	2988	-4602	
May-06	8300	4150	2988	15438		15440	4600	0	20040		-7140	-450	2988	-4602	
Jun-06	8300	4150	2988	15438		15440	4600	0	20040		-7140	-450	2988	-4602	
Jul-06	8300	4150	3611	16061		16050	4600	413	21063		-7750	-450	2988	-5002	
Aug-06	8500	4250	3698	16448		16050	4600	413	21063		-7550	-350	3285	-4615	
Sep-06	8500	4250	3698	16448		16050	4600	413	21063		-7550	-350	3285	-4615	
Oct-06	8500	4250	3698	16448		16050	4600	413	21063		-7550	-350	3285	-4615	
Nov-06	8500	4250	3698	16448		16050	4600	413	21063		-7550	-350	3285	-4615	
Dec-06	8500	4250	4463	17213		16050	4600	413	21063		-7550	-350	3285	-4615	
Jan-07	8500	4250	4463	17213		16050	4600	1239	21889		-7550	-350	3224	-4676	
Feb-07	8500	4250	4463	17213		16050	4600	1239	21889		-7550	-350	3224	-4676	
Mar-07	8500	4250	4463	17213		16050	4600	1239	21889		-7550	-350	3224	-4676	
Apr-07	8500	4250	4463	17213		16050	4600	1239	21889		-7550	-350	3224	-4676	
May-07	8500	4250	4463	17213		16050	4600	1239	21889		-7550	-350	3224	-4676	
Jun-07	8500	4250	4463	17213		16050	4600	1239	21889		-7550	-350	3224	-4676	
Jul-07	8500	4250	5228	17978		16670	4600	1914	23184		-8170	-350	3314	-5206	
Aug-07	8700	4350	5351	18401		16670	4600	1914	23184		-7970	-250	3437	-4783	
Sep-07	8700	4350	5351	18401		16670	4600	1914	23184		-7970	-250	3437	-4783	
Oct-07	8700	4350	5351	18401		16670	4600	1914	23184		-7970	-250	3437	-4783	
Nov-07	8700	4350	5351	18401		16670	4600	1914	23184		-7970	-250	3437	-4783	
Dec-07	8700	4350	5351	18401		16670	4600	1914	23184		-7970	-250	3437	-4783	
Jan-08	8700	4350	6134	19184		16670	4600	2552	23822		-7970	-250	3582	-4638	
Feb-08	8700	4350	6134	19184		16670	4600	2552	23822		-7970	-250	3582	-4638	
Mar-08	8700	4350	6134	19184		16670	4600	2552	23822		-7970	-250	3582	-4638	
Apr-08	8700	4350	6134	19184		16670	4600	2552	23822		-7970	-250	3582	-4638	
May-08	8700	4350	6134	19184		16670	4600	2552	23822		-7970	-250	3582	-4638	
Jun-08	8700	4350	6134	19184		16670	4600	2552	23822		-7970	-250	3582	-4638	
Jul-08	8700	4350	6134	19184		17310	4600	3506	25416		-8610	-250	2628	-6232	
Aug-08	7752	3733	5398	16883		14518	3858	2940	21316		-6766	-125	2458	-4433	
	272252	135983	147126	555361		517108	146458	43154	706720		-244856	-10475	103972	-151359	

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PART – II

CURRENT AUDIT REPORT

(2014-2023)

CURRENT AUDIT REPORT
(2014-15 to 2022-23)

Para NO. 1

(Observation Memo no. 1 Dated: 10.08.2023)

Sub: Non Maintenance of Cash Book.

As per Rule 13 of Receipt & Payments Rules, it has been provided that the following instructions shall be observed by all Government officers who are required to (a) receive Government dues and handle cash or (b) perform the functions of drawing and disbursing officers (with or without cheque drawing powers), or both: —

- (i) All monetary transactions should be entered in the cash book as soon as they occur and attested by the Head of the Office in token of check.
- (ii) The cash book should be closed regularly and completely checked. The Head of the Office should verify the totalling of the cash book or have this done by some responsible subordinate other than the writer of the cash book and initial it as correct.
- (iii) Exception (a).—An 'Account Payee' crossed cheque or bank draft drawn in the personal name of a recipient (Government servant or third party) by a Pay and Accounts Officer (or by a cheque drawing D.D.O.) and routed through a departmental office merely for the purpose of delivery to the recipient thereof, need not be entered by the latter office in its cash book; the delivery of such a cheque or draft to the concerned party may be recorded in, and watched through a separate "**crossed cheques and bank drafts transit register.**"
- (iv) Exception (c).—Receipts in the form of local cheques, or demand drafts (to be crossed) in favour of Pay and Accounts Officers (or endorsed in their favour as per Note 2 under rule 18) accepted by non-cheque drawing D.D.Os need not be entered in the Cash Book but should be entered in the **Register of Valuables (Form G.A.R. 5)** and remitted into the accredited bank duly supported by challans for credit to Govt. Account. {Refer Correction Slip 20 (iii)}

However, it is observed that :

- Cash book for the audit period 2014-2023 has not been maintained in the o/o office of CE, CPM (Other Project), PWD, GNCTD, 13th Floor, MSO Bldg. I P Estate, New Delhi.
- Further, TR-5(GAR-6), stock register of TR-5(GAT-6) and challan file for the audit period have also not been provided
- The Register of Valuables (Form G.A.R. 5) and crossed cheques and bank drafts transit register." As required under Rule 13 of R&P Rules is not being maintained in the school.

In the absence of above record, the receipt of revenue during the audit period 2014-23 and its timely deposit in Govt. Accounts and delay in any, can not be verified. Further It can not be ensured that all amount received on account of Pay, TA and contingencies, etc. are entered on the payment side.

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68-72 / 230 231

Para NO. 2
(Observation Memo no. 2 Dated: 11.08.2023)

Sub: Non-recovery of monthly contribution of Rs. 54523/- on account of NPS from the salary.

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

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

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

Name of the official	Date of Appointment	Period for which contribution not recovered	Monthly emoluments (Basic + DA)	No. of Months	NPS to be recovered (@ 10 of Basic + DA) (Rs.)	NPS recovered by Deptt.	Amount of recovery
Ramesh Kumar, MTS OPD	12.10.2018	11/18 to 12/18 PBR page 26	18000+1620 =19620	2Month	1962x2 = 3924	0	3924
		1/19 to 3/19 PBR page 26 & 16	18000+2160 = 20160	3 months	2016x3 = 6048	162	5886
Sh. Dixit Gambhir, Steno GD-II, EPD-I	05.02.2019	3/2019 to 6/2019 PBR page 27	25500+3060 =28560	4 months	2856x4 =11424	0	11424
		7/2019 to 12/2019 PBR page 27	25500+4335 =29835	6 months	2984x6 =17904	0	17904
		1/20 to 5/20 Pbr page	26300+4471 =30771	5 months	3077x5 =15385	0	15385
		Total					54523

The authorities may recover Rs.54523/- as NPS from their salaries and remitted in their NPS Account head after due verification of facts and figures under intimation to Audit. Similar cases be reviewed under intimation to audit.

Ca

219-229

Para no. 3

(Observation Memo No. 18 Dated: 22.08.2023)

Sub:-Discrepancies in the pay Fixation

As per Rule 9 of the notification Office Memorandum No.F.1/1/2008-1C dated 29.01.2009 issued Ministry of Finance Department of Expenditure Govt. of India, the rate of increment in the revised pay structure will be 3% of the sum of pay in the pay band pay applicable, which will be rounded off to the next multiple of 10. Whether rounding off to next multiple of 10 has to be done in terms of rupees or even a paisa has should be ignored.

During test check of Service Books, the pay fixations of Sh. Satinder Kumar Nim (Ferro printer) has been found incorrect.

Period	Pay fixed by Office	Pay As per Audit	Remarks
Pay as on 01.01.2006 (in the pay scale 5200-20200+GP 2000)	7380+2000	7380+2000	Correct
01.07.2006	7670+2000	7670+2000	Correct
01.07.2007	7970+2000	7960+2000	3% of (7670+2000)=290.10 rounded to Rs 290/-
01.07.2008	8270+2000	8260+2000	
01.09.2008	8580+2400	8570+2400	1st MACP
01.07.2009	8910+2400	8900+2400	
01.07.2010	9250+2400	9240+2400	
01.07.2011	9600+2400	9590+2400	
01.07.2012	9960+2400	9950+2400	
01.07.2013	10330+2400	10320+2400	
01.07.2014	10720+2400	10710+2400	
01.07.2015	11120+2400	11110+2400	
01.01.2016 in the 7 th CPC in the pay matrix 7	35300	35300	No discrepancy has found in Pay Fixation thereafter

Excess payment amounting to Rs. 1912/- has calculated and shown in the ANEXTURE" A (enclosed)

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Necessary recovery amounting to **Rs. 1912/-** to be made from the employee concerned after due verification of facts and figure under intimation to audit. Other similar cases may also be reviewed.

Para no. 4

(Observation Memo No. 17 Dated: 21.08.2023)

211-218

Subject: Discrepancies in reimbursement of Tuition Fee.

As per CEA Rules "Reimbursement will be applicable for expenditure on the education of school going children only i.e. for children from class nursery to twelfth including classes eleventh and twelfth held by junior collages or school affiliated to University or Board of Education"

During the test check of records, It has been found that the affiliation number and Name of School as given in the CEA form was not found affiliated on the website of Board of Secondary Education Haryana in its list of affiliated schools for the Academic year 2021-22 as per detail given below:-

S.No.	Name of the staff	Name of child & class	Rate of CEA	Name of School
1	Neelam Devi, LDC	Master Rudra (KG)	2250/- x12 =27000/-	Heritatge World International School Kharkhoda Sonipat, Haryana
		Total	27000/-	

Necessary recovery amounting to **Rs. 27000/-** to be made from the employees concerned after due verification of facts and figure under intimation to audit. Other similar cases may also be reviewed.

Para NO. 5

(Observation Memo No. 16 Dated: 21.08.2023)

Sub Inadmissible payment in LTC of Rs. 36426/-

205-210

As per Guidelines of Air Travel on LTC issued by ministry of Finance, Govt. of India OM no. 19024/1/2009-E.IV dated 16.09.20210, air tickets may be purchased directly from Airlines (At booking counters/website of Airlines) or by utilizing the services of Authorized Travel Agents viz. M/s Balmer Lawrie & company, M/s Ashok Traavels & tour and IRCTC.

During test check of Leave Travel Concession claims in r/o officials working in the EE(P), O/o of CPM (other Project), PWD (GNCTD), 13th Floor MSO building ITO New Delhi for the Audit Period , it has been observed that following employee has been paid fare of Air tickets which have been purchased by him from unauthorized agency whereas the air tickets should have been purchased directly/counter to be eligible for payment as per detail given below:-

e

(A)

S.No	Name of the official	Bill No. & Date	Destination	Amount Rembur sed	Amount not reimbursasbl e as ticket is book through unauthorized agency	Name of Agency
1	SheelPriye Gautam, JE (E)	LTC 172 dated 30.01.18	Delhi to Coimbatore & Back	19952	19952	Safar (Airline)
				Total	19952/-	

Further, as per PBR entry, the official has also taken 10 days Earned Leave Encasement amounting to Rs. 13965/- vide bill no. LTC 140 dated 17.11.2017 for the purpose of availing LTC block year 2014-17.

Hence the payment made of Rs. 33917/- (i.e. Rs. 19952/- for booking tickets from unauthorized agency + Rs. 13965/- for 10 days EL encasement) and may be recovered from the official after due verification of records under intimation to Audit.

(B)

As per OM No. 31011/8/2017-Estt.A-IV dated 19.09.2017 regarding travel entitlement of Govt. employees for the purpose of LTC vide point no.ii of Para 04 "Any incidental expenses and the expenditure incurred on local Journey shall not be admissible.

During test check of LTC claims in r/o officials working in the Office for the Audit Period, it has been observed that the following officials have availed LTC 2014-17 expended upto 31.12.2018 and was reimbursed Auto/Taxi Fare for local journey performed as per detail given below:-

S.No	Name of the official	Bill No. & Date	Destination	Amount Rembur sed	Amount not reimbursasbl e	Remarks
1	Kapil Kumar, JE (C)	LTC 41 dated 02.07.18	Delhi to Guwahati & Back	51455	380+735 =1115/-	Expenditure incurred from Residence to IGI Airport & Back is not reimbursable
2	Rajesh Kumar Garg, AE (P)	LTC 167 dated 04.01.19	Delhi to Jammu & Back	4940/-	450/-	Expenditure incurred from Residence to rly station & Rly station to Hotel & Back is not reimbursable
				Total	1565/-	

C

Necessary recovery of **Rs.1565/-** may be recovered from above mentioned employees after due to verification of records. Other similarly cases may also be reviewed and recovery if any, may be recovered under intimation to Audit.

(C)

203-191
After disinvestment of Government in Air India, the modified instructions regarding booking of Air Ticket on Government Account were issued vide OM No. 19024/03/2021-Estt.-IV dated 16.06.2022, wherein vide point 2 of the said OM it is clearly stated that No agency charges/ convenience fees will be paid to Authorized Travel Agencies i.e.. M/s Balmer Lawrie & company, M/s Ashok Travels & IRCTC for booking of ticket from them.

But during test check of LTC claims it has been observed that sh. Mukesh Kumar Suprintending Engineer (Civil) has availed LTC 2018-21 (All India) vide bill no. LTC 252 dated 16.09.2022. Since the tickets were booked through IRCTC, hence as per above cited OM no agency charges/ convenience fees was to be reimbursed to the officer but the Office has reimbursed full amount of Rs. 42847/- including IRCTC Booking Charge of Rs.944/- which is irregular.

Hence necessary recovery of over payment of **IRCTC booking Charges of Rs 944/-** may be made from Sh. Mukesh Kumar Suprintending Engineer (C) Other similarly cases may also be reviewed and recovery if any, may be recovered under intimation to Audit. ✓

Para no. 6

110-174
(Observation Memo No. 15 Dated: 21.08.2023)

Sub:-Excess payment of TA Claim amounting to Rs 9910/-

As per OM No. 19030/1/2017-E.IV dated 13.07.2017 issued by the Department of Expenditure Ministry of Finance Govt. of India, if the officers/officials fall in Pay level 5 to 13 in the Pay Matrix going on local tour by own car, Scooter etc then Mileage allowance will be admissible to him/her as per prescribed rates of auto rickshaw fixed by the municipal corporation.

As per SR71, TA for a local journey is admissible if the temporary place of duty is beyond 8 KM from the normal place of duty, irrespective of whether the journey is performed from residence or from the normal place of duty. Further TA is allowed for the distance upto temporary place of duty from normal place of duty or residence whichever is less.

During the test check of records of records of EE(P), O/o of CPM (other Project), PWD (GNCTD), 13th Floor MSO building ITO New Delhi, It has been observed that the Office had not reimbursed TA claim of their employees according to TA Rules, resulting excess payment made to the following employees.

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Bill No. & Date	Total KM Travelled	No. Of Trips	Amount Paid by Office	Amount Calculated by Audit	Excess Payment	Remarks	
Rajpal Singh, UDC							
TA 188 dt 28.12.2020	48	03	750	0	750	Distance Travelled is upto 8 KM	
Anil Raheja Sr. Draughtsman							
TA 316 dt. 02.03.2020	142	09	6190	25x9+128.5x9.5 =1445.75 say 1446	4744		
Jagdish Kumar Jaishal, Sr. Draughtsman							
TA 317 dt. 02/03/2020	72	06	1728	25x6+63xz9.5 =749	979		
Chander Prakash Chutani, Sr. Draughtsman							
TA 318 dt. 02/03/2020	192	08	4608	25x8+180x9.5 =1910	2698		
Md. Naushad Ansari, LDC							
TA 319 dt. 02/03/2020	120	06	1440	25x06+111x9.5 =1205	235		
Rohtash Chaudhary, LDC							
TA 320 dt. 02/03/2020	140	08	1920	25x08+128x9.5 =1416	504		
					Total	9910	

The Excess payment of Rs. 9910/- may be recovered from the officials concerned and deposited into the Govt. account after due verification of record under intimation to Audit. Other similar cases may also be reviewed.

C

Para no. 7

(Observation Memo. No.13 Dated: 18.08.2023)

Subject :- Over payment of Transport Allowance – Recovery of Rs.25272 /-

As per Govt of India, M/O Finance, Deptt. of Expenditure No. 21 (1)/ 97.E.II (B), dated 03-10-1997 the Transport Allowance is granted to Govt. Employees w.e.f. 01-08-1997. This allowance will not be admissible during absence from duty for full calendar month due to leave, training, tour etc. In review of PBR as well as Leave record as provided by the unit, it was noticed that Smt. Savita Ray, AEE, E-4 was on maternity leave from 01.06.2020 to 30.11.2020. She drew salary upto August 2020 from the present unit and thereafter she was relieved and LPC issued to O/O SE Karnal Hafade Office, Bldg, 2nd Floor, SCO 19-20, Sector-12, Part I Karnal, 132001.

On the above basis, transport allowance paid to her during this period was inadmissible as the official was on leave for the full calendar month and needs to be recovered as under :-

Name of the official	Transport Allowance paid	Recovery to be made for TA paid from 6/20 to 8/20
Smt. Savita Rey, AEE, E-4	8424/- p.m.	Rs. 25272/-

The above recovery has been made from the months from 6/20 to 8/20 on the basis of available record as provided. The recovery of TA paid for remaining months i.e. 9/20 to 11/20 may be made on the basis of record of transferred unit.

Recovery as pointed out above may be made under intimation to audit after due verification of facts and figure from the record. Similar cases be reviewed under intimation to audit.

Para NO.8

(Observation Memo. No.09 Dated: 14.08.2023)

Sub Inadmissible grant of Conveyance Allowance amounting to Rs. 36780/-

As per Office order No. 21 (1)/E-1/Mpr (OP)/PWD/2018-19/210 dated 14.02.2019 issued by Executive Engineer (Other Project), wherein the direction was given to Sh. Habib Khan (AE) to take additional charge of other Project division-1 due to superannuation of Sh. Bharat Bhusan Tyagi without any additional monetary benefits.

During scrutiny of Travelling Allowance bills it has been observed that Sh. Habib Khan (AE Civil) has claimed Conveyance Allowance for the period May 2019 to March 2020 to the tune of 36780/- vide bill no TA-32 dated 29.04.2022. Which is a clear in violation of office order dated 14.02.2019.

Reasons of the above may be elucidated to Audit and over payment of conveyance allowance amounting to Rs. 36780/- may be recovered from the officials concerned and deposited into the Govt. relevant head after due verification of facts and figure under intimation to Audit. Other similar cases may also be reviewed.

Para no. 9

(Observation Memo no. 8 dated 14.08.2023)

Subject: Short deduction of Rs. 10920/- against UTGEIS

As OM dated 08.12.2017 regarding classification of civil post under CCS (CCA) Rules 1965 the post has been classified and the rate of UTGEIS as per group is also shown in the table given below:-

S. No.	Pay Matrix	Group	Rate of subscription
1	Pay Matrix at the level 10 to 18	Group A	120/-
2	Pay Matrix at the level 6 to 9	Group B	60/-
3	Pay Matrix at the level 1 to 5	Group C	30/-

On the scrutiny the record of CE(P), O/o of CPM (other Project), PWD (GNCTD), 13th Floor MSO building ITO New Delhi as provided, it has been observed that the subscription of the following officer/ officials are deducted as per above cited OM. The details are mentioned below in the table:-

S. No.	Name & Designation S/Smt./Ms.	Pay Level	Subscription as per Office	Subscription as per Audit	Diff. upto 31.07. 2023	No. Of Month from 1/2018 onward	Total amount to be recovered		
1.	Anil Raheja (Sr. Draughtman)	07	30	60	30	53 (05/22)	1590	Transferred to LNJP P-35	
2.	Pankaj Kumar Shukla (EE)	11	60	120	60	55 (7/22)	3300	Transferred to Sect Office ITO P-7	
3.	Rajesh Kumar (EE) civil	11	60	120	60	67	4020		
4.	Jyoti Ahuja (Steno Gr-I)	07	30	60	30	67	2010		
Total							10920		

The Recovery of Short deduction of UTGIES amounting to **Rs. 10920/-** may got recovered from the above officials/officers after due verification of facts and figures under intimation to Audit. Other similar cases may also be got reviewed at DDO / HOO level.

75-78

Para no. 10

(Observation Memo no. 07 Dated: 14.08.2023)

Sub: Recovery of DGEHS Subscription amounting to Rs 1050/-

As per Office Memorandum No.F.25(III)/DGEHS/140/DHS/09/204078-204243 dated 02/05/2017, DGEHS subscription rates has been revised w.e.f. 01/02/2017. These rates as under:-

S.No.	Corresponding level in the Pay Matrix as per 7 th CPC	Contribution per Month
1	1 to 05	250
2	06	450
3	07 to 11	650
4	12 & Above	1000

During test check of records of EE(P), O/o of CPM (other Project), PWD (GNCTD), 13th Floor MSO building ITO New Delhi, it has been observed that the Office has not deducted revised DGEHS rates in r/o Sh. Rajeev Gupta (Assistant Engineer) in the Pay Level 12 as per table given below:-

Name of Officer	Pay Level	Month	Subscription Due	Subscription Deducted	Balance
Rajeev Gupta	12	2/17	1000	500	500 ✓
		03/17	1000	500	500 ✓
		04/17	1000	500	500 ✓
		05/17	1000	500	500 ✓
		06/17	1000	650	350 ✓
		Total	5000	2650	2350 ✓
Recovery Already Made of Rs. 1300/- vide Bill No. 41 dtt. 16/06/17 as per PBR entry					
Amount to be Recovered					1050/- ✓

The necessary steps may be taken to recover short deduction of DGEHS of Rs. 1050/- to the official under Intimation to Audit. Other similar cases may also be got reviewed at DDO / HOO level.

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Para NO.11

(Observation Memo. No.06 Dated: 14.08.2023)

Sub: Discrepancy in the Ad-hoc-bonus amounting to Rs. 9786/-

As per Office Memorandum No.7/24/2007/EIII (.A) dated 18.10.2021 issued by GOI, Ministry of Fiancé and endorsed vide F.(31)/FIN.(ESTT.III)/2017/ 243dated 22.10.2021 by Finance Department Govt of Delhi. Regarding Grant of Non-Productivity Linked Bonus to Government employees. As mention in the Para No.02 only employees is eligible for bonus year 2020-2021.

As mention in the Para No2(ii) "The quantum of Non-PLB(ad-hoc-bonus) will be worked out on the basis of average emoluments/calculation ceiling whichever is lower. To illustrate taking the calculation ceiling of monthly emoluments of Rs.7000(where actual average emoluments exceed Rs.7000). Non-PLB(Ad-hoc-bonus) for thirty days would work out to $Rs.7000 \times 30 / 30.04 = Rs.6907.89$ (rounded off of Rs.6908). Further Para No. 2(i) only those employees who were in service before 31st march and have completed at least 6 months of continuous service in the year is eligible for payment under these order and Pro- rata bonus will be admissible to these eligible employees.

During test check of records of EE(P), O/o of CPM (other Project), PWD (GNCTD),13th Floor MSO building ITO New Delhi, it has been observed that the Office has paid bonus to its employees for the period for which they were not entitled or they are eligible for proportionate bonus as per detail given below:-

S. No.	Name of Employee(Sh. /Smt.)	Bonus paid by Office	Bill No. & Date	No. Of Months	Amnt Payable	Excess Amnt paid
1	Sh. Ramesh Kumar, MTS (DOA 12.10.2018)	6908	171 dt. 15.10.2019	05	00	6908
2	Sh. Kant JE (C) (DOA 11.08.2020)	6908	246 dt. 02.11.2021	07	4030	2878

The necessary steps may be taken to recover over-payment of Rs. 9786/- to the official under Intimation to Audit. Other similar cases may also be got reviewed at DDO / HOO level.

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Para no 12

5-66

(Observation Memo no. 05 Dated: 11.08.2023)

Sub: Reg. performance/functions of zonal office.

As per section 28.2 of the CPWD Manual the time allowed for carrying out the work as entered in the contract shall be strictly observed by the Contractor and Sec. 28.5 further specifies that the tender accepting authority shall review the progress of work each month with all the concerned discipline including the Contractor.

In order to assess the level of performance as well as the effectiveness of supervision by the Zonal Office, data/status as on 30.6.2023 has been provided. During scrutiny of said data, following observations have been made by the audit therefrom:-

Name of work and location	Tender Cost Rs. (In Crores)	Agreement No	Name of agency	Date of start	Time of Completion	Physical Progress
2	4	6	7	8	9	10
C/o East Delhi Campus of Guru Gobind Singh I.P. University at Surajmal Vihar, Shhadara, Delhi. (C/o Academic Bldg., Auditorium, Sports Hall, Boys Hostel, Girls Hostel, Teachers Hostel, Type-II, III, IV & V Quarters including External Lighting, Lifts, Fire Fighting System, Fire Alarm with PA System, D.G. Sets, Electric Sub-Station & allied works, HVAC works).	Rs.231.27 Cr. (composite).	03/EE/EPD-I/PWD/2017-18/01514	M/s NKG Infrastructure Limited	09.08.17	08.11.19 27 months	99%

C

C/o East Delhi Campus of Guru Gobind Singh Indrasprastha University at Surajmal Vihar, Shahdara, Delhi.(SH: Providing and Installation of Furniture in Academic Block (A,B,C & D Block), Sports Complex, Boys Hostel, Girls Hostel, Teachers Hostel, Auditorium and Interior Work in Auditorium Block).	Rs.16.89 Cr.	02/EE/EPD-I/PWD/2021-22/00593	M/s Geeken Seating Collection Pvt. Ltd	02.09.2021	30.11.21 90 days	90%
Development of synthetic athletic track with football field and synthetic hockey turf in Rajiv Gandhi Sports Complex, Singhu, Delhi.	Rs.15.83 Cr.	07/EE/EPD-III/PWD/2020-21/01495	M/s Shiv Naresh Sports Pvt. Ltd.	08.03.2021	02.11.2021 1 (9 months)	98%
Setting up of Semi-permanent/temporary I.C.U. Hospital at Shalimar Bagh (G+3) (1430 Beds), Kirari (G+4) (458) and Sultanpuri (G+3) (525 Beds) Package-I	Rs. 506.80	09/EE/HMD(N)/PWD/2020-21	M/s SAM (India) Builtwell Pvt. Ltd.	23.09.21	22.02.22 (05 Months)	Shalimar Bagh 76% Kirari 0% Sultanpuri 76%
Setting up of Semi-permanent/temporary I.C.U. Hospital at Chacha Nehru Bal Chikitsalaya (G+4) (596 Beds) and GTB Hospital Complex (G+4) (1912 Beds) Package-II	Rs.407.75	10/EE/HMD(N)/PWD/2020-21	M/s SAM (India) Builtwell Pvt. Ltd.	23.09.21	22.02.22 (05 Months)	CNBC : 88% (For Civil Work) GTBH : 81% (For Civil Work)
Setting up of Semi-	Rs.342.8	11/EE/HMD(M/s SAM	23.09.21	22.02.22	Sarita

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permanent/temporary I.C.U Hospital at Sarita Vihar (G+4) (336beds) and Raghbir Nagar (G+3) (1577 Beds) Package-III	0	N)/PWD/202 1-22	(India) Builtwell Pvt. Ltd.		(05 Months)	Vihar: 83% Raghbir Nagar: 49%
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C/o East Delhi Campus of Guru Gobind Singh Indrasprastha University at Surajmal Vihar, Shahdara, Delhi. (SH: Supplying, Installation, Testing and Commissioning of Grid Interactive roof top solar photo voltaic power generation system).	Rs. 6.80 Cr.	01/EE(E)/HE ED(B- 141)/PWD/2 020-21	M/s Unecops Technolog ies Ltd.	28.08.202 0	23.02.202 1 (180 Days)	90%
C/o East Delhi Campus of GGSIPIU at Surajmal Vihar, Shahdara Delhi. (SH : SITC of Fan & Fittings)	Rs. 1.78 Cr.	08/EE(E)/HE ED(B- 141)/PWD/2 020-21	M/s Yogesh Sikka	30.03.202 1	28.06.202 1 (90 Days)	95%
C/o East Delhi Campus of Guru Gobind Singh Indrasprastha University at Surajmal Vihar, Shahdara, Delhi. (SH: Supply, Installation, Testing and Commissioning of CCTV System)	Rs. 2.59 Cr.	09/EE(E)/HE ED(B- 141)/PWD/2 020-21	M/s Neelansh Electrotec h Systems Pvt. Ltd.	30.03.202 1	28.07.202 1 (120 Days)	85%
C/o East Delhi Campus of Guru Gobind Singh Indrasprastha University at Surajmal Vihar, Shahdara, Delhi. (SH: Supplying, Installation, Testing and Commissioning of UPS System).	Rs. 1.56 Cr.	04/EE(E)/HE ED(B- 141)/PWD/2 021-22	M/s Power House	15.08.202 1	12.11.202 1 (90 Days)	95%
C/o East Delhi Campus of Guru Gobind Singh	Rs. 2.25 Cr.	06/EE(E)/HE ED(B-	M/s Cinesonic	10.10.202 1	08.01.202 2	95%

Indrasprastha University at Surajmal Vihar, Shahdara, Delhi. (SH: SITC of Audio Video system, Stage Light & Stage Curtain in Auditorium Block)		141)/PWD/2 021-22	Audio Visual Pvt Ltd.		(90 Days)	
Supply, installation, testing and commissioning of CCTV Surveillance System at Guru Govind Singh Indraprastha University, Sector 16-C, Dwarka, New Delhi.	Rs. 2.43 Cr.	03/EE(E)/HE ED(B- 141)/PWD/2 021-22	M/s Neelansh Electrotec h Systems Pvt. Ltd.	24.07.202 1	23.10.202 1 (03 Months)	97%
Sports Complex for Education Department at Village Kair of Assembly Constituency Najafgarh, New Delhi (SH: SITC of Sports Ground Lighting).	Rs. 1.13 Cr.	12/EE(E)/HE ED(B- 141)/PWD/2 021-22	M/s G.D. Enterprise s	24.03.202 2	23.07.202 2 (04 Months)	95%
Supply, Installation, Testing & Commissioning of CCTV System at NSUT, Sector 3, Dwarka, Delhi.	Rs. 5.47 Cr.	11/EE(E)/HE ED(B- 141)/PWD/2 021-22	M/s Sonal Enterprise s Pvt. Ltd.	02.03.202 2	01.07.202 2 (04 Months)	95%
C/o Stage-I of Phase-II, Delhi Technological University at Bawana Road, Delhi. (SH: SITC of Ongrid Solar Photovoltaic Plant)	Rs. 2.32 Cr.	09/EE(E)/HE ED(B- 141)/PWD/2 021-22	M/s B.D. Electroco m Pvt. Ltd.	19.01.202 2	18.04.202 2 (90 Days)	95%
C/o Stage-I of Phase-II, Delhi Technological University at Bawana Road, Delhi. (SH : SITC of Audio-Video System).	Rs. 5.71 Cr.	01/EE(E)/HE ED(B- 141)/PWD/2 022-23	M/s Labotek	10.06.202 2	07.10.202 2 (120 Days)	70%
Supply, Installation, Testing & Commissioning & CAMC of CCTV Camera system in Delhi (Phase-II) (Package- I)	Rs. 225.06	08/EEE- I/PWD/ CCTV, Wi- Fi, St. Light/2019- 20	Bharat Electronic s Limited	14.01.20	12.07.20 06 months	55%

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Supply, Installation, Testing & Commissioning & CAMC of CCTV Camera system in Delhi (Phase-II) (Package- II)	Rs. 225.09	09/EEE-I/PWD/CCTV, Wi-Fi, St. Light/2019-20	Bharat Electronic s Limited	14.01.20	12.07.20 06 months	85%
Supply, Installation, Testing & Commissioning of CCTV Camera in Delhi Government Schools	Rs. 395.96	04/EE(E)I/PWD, CCTV, WIFI, S. LIGHT/2018-19	M/s Technosys Security Systems Pvt. Ltd.	28.02.19	27.08.19 06 months	92%
SITC and CAMC of CCTV System in Delhi Govt. Schools.(SH: Providing & Maintenance of Internet lease line Connection).	Rs. 26.91	06/EE(E)I/PWD, CCTV, WIFI, S. LIGHT/2019-20	M/s Reliance Jio Infocomm Limited.	17.08.19	16.02.202 0 06 months	88%
Supply, Installation, Testing, Commissioning and Comprehensive AMC of CCTV Cameras in Government Schools of Directorate of Education, GNCT of Delhi. (SH: Supply, Installation, Testing and Commissioning of Network Security Firewall)	Rs. 11.44	04/EE(E)-I/CCTV, Wi-Fi, St. lights/PWD/2021-22	M/s Technosys Security System Pvt. Ltd.	23.12.21	22.03.22 (03 months)	60%
SITC & CAMC of IP based CCTV camera in all Deputy Labour Commissioner office Delhi	Rs. 1.02	01/EE(E)I/PWD, CCTV, WIFI, S. LIGHT/2021-22	M/s Technicom Engineer Network	20.08.21	04.10.21 02months	75%
SITC & CAMC of CCTV Camera in Anganwadi Hubs, Delhi	Rs. 1.67	01/EE(E)I/PWD, CCTV, WIFI, S. LIGHT/2022	M/s Innovatiview	12.04.22	11.07.22 (03 months)	75%

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		-23				
Setting up of Semi-permanent/temporary I.C.U. Hospital at Shalimar Bagh (G+3) (1430 Beds), Kirari (G+4) (458) and Sultanpuri (G+3) (525 Beds) Package-I	Rs. 506.80	09/EE/HMD(N)/PWD/2020-21	M/s SAM (India) Builtwell Pvt. Ltd.	23.09.21	22.02.22 (05 Months)	63%
Setting up of Semi-permanent/temporary I.C.U. Hospital at Chacha Nehru Bal Chikitsalaya (G+4) (596 Beds) and GTB Hospital Complex (G+4) (1912 Beds) Package-II	Rs.407.75	10/EE/HMD(N)/PWD/2020-21	M/s SAM (India) Builtwell Pvt. Ltd.	23.09.21	22.02.22 (05 Months)	74%
Setting up of Semi-permanent/temporary I.C.U Hospital at Sarita Vihar (G+4) (336beds) and Raghbir Nagar (G+3) (1577 Beds) Package-III	Rs.342.80	11/EE/HMD(N)/PWD/2021-22	M/s SAM (India) Builtwell Pvt. Ltd.	23.09.21	22.02.22 (05 Months)	57%

From the above data, it has been observed the implementation of most of the projects is far away from the expectation. Date of completion of most of the works have been completed long back however the projects assigned are still found to be in progress. Being the Zonal/ Controlling Office of the above Projects, the office of the Chief Engineer is required a stringent monitoring of the above mentioned works for its timely completion.

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Para no 13

(Observation Memo No. 03 Dated: 11.08.2023)

Subject: Pending Arbitration cases.

During scrutiny of record, it was observed that following Arbitration cases of different divisions under O/o Chief Engineer of CPM (other Project), PWD (GNCTD), 13th Floor MSO building, New Delhi are pending.

S. No.	Name of division	Name of work	Agreement No.	Name of Arb.	Date of app. Of Arb.	Total claims amt.	Total Count er Claims Amt
1	Delhi High Court Civil Divn. (M-431)	Redevelopment of 'C' Block at Delhi High Court, Sher Shah Suri Marg, New Delhi. (SH: C/o RCC framed structure Building including water supply, sanitary & electrical installation.)	25/EE/M-431/2013-14	Sh. Dinesh Kumar, Retired Engineer-in-Chief, PWD	17.08 .2020	Rs. 60,85,70,949/- + interest pre-suit, Pendenlite and future on above amount @ 15%	Rs. 55,62,329/- (Two Nos. counter claims)
2	Delhi High Court Civil Divn. (M-431)	Redevelopment of 'C' Block at Delhi High Court, Sher Shah Suri Marg, New Delhi. (SH: External development work like C.C pavement granite flooring, cobble stone etc.)	09/EE/M-431/2017-18	Sh. Khem Chand Singh, SDG (Retd.), PWD	16.12 .2022	Rs. 89,36,426/- + interest pre-suit, Pendenlite and future on above amount @ 15%	Rs. 3,00,000/- (One No. counter claim)

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3	Delhi High Court Civil Divn. (M-431)	Redevelopment of 'C' Block at Delhi High Court, Sher Shah Suri Marg, New Delhi. (SH: Structural steel work for covering DMRC parking ramp and misc. work)	35/EE/M-431/2017-18	Sh. Khem Chand Singh, SDG (Retd.), PWD	16.12 .2022	Rs. 79,72,078/- + interest pre-suit, Pendente lite and future on above amount @ 15%	Rs. 2,00,000/- (One No. counter claim)
4	Delhi High Court Civil Divn. (M-431)	Construction of New Building 'S' Block for Delhi High Court on 2.74 acre land at Bapa Nagar, Zakir Hussain Marg, New Delhi. (SH: - C/o RCC framed structure Building including water supply, sanitary, Electrical installation and E&M Services.)	58/EE/DHC (M-431)/2016-17	Sh. Rakesh Kumar Agrawal, SDG (Retd.), CPWD	24.01 .2023	Rs. 70,56,83,122/- + interest pre-suit, Pendente lite and future on above amount @ 15%	Rs. 5,00,000/- (Two Nos. counter claims)

Efforts be made for timely resolution of the cases under intimation to audit.

Para no.14

(Record memo 1 to 14)

Subject :- Non Production of Record

The following record has not been provided :

1. Record for the period 1.4.2014 to 30.4.2016
2. The copy of PAO reconciled statement of reconciliation for the month of march of financial year 2014-15 to 2018-19
3. TR-5(GAR-6), stock register of TR-5(GAT-6) and challan file The Register of Valuables (Form G.A.R. 5) and crossed cheques and bank drafts transit register."for the audit period 2014-23
4. Contingency Register and bills
5. Stock Registers & Bills
6. Liability Register
7. Loan Register
8. Purchase files for audit period
9. Detail of AMCs awarded during audit period along with files
10. Files in re/o outsourcing of services
11. Spouses information
12. Reply of old audit paras


(Chander MOHAN)
Inspecting Audit Officer
Audit Party No. XVII

Due Drawn statement in r/o SATINDER KUMAR nirm (FERRO PRINTER)

Period	Due					Drawn					Balance				
	B.Pay	D P/G. Pay	DA	HRA	Total	B.Pay	DP/G. Pay	DA	HRA	Total	B.Pay	G. Pay	DA	HRA	Total
Jan-06	7380	2000	0	0	9380	7380	2000	0	0	9380	0	0	0	0	0
Feb-06	7380	2000	0	0	9380	7380	2000	0	0	9380	0	0	0	0	0
Mar-06	7380	2000	0	0	9380	7380	2000	0	0	9380	0	0	0	0	0
Apr-06	7380	2000	0	0	9380	7380	2000	0	0	9380	0	0	0	0	0
May-06	7380	2000	0	0	9380	7380	2000	0	0	9380	0	0	0	0	0
Jun-06	7380	2000	0	0	9380	7380	2000	0	0	9380	0	0	0	0	0
Jul-06	7670	2000	193	0	9863	7670	2000	193	0	9863	0	0	0	0	0
Aug-06	7670	2000	193	0	9863	7670	2000	193	0	9863	0	0	0	0	0
Sep-06	7670	2000	193	0	9863	7670	2000	193	0	9863	0	0	0	0	0
Oct-06	7670	2000	193	0	9863	7670	2000	193	0	9863	0	0	0	0	0
Nov-06	7670	2000	193	0	9863	7670	2000	193	0	9863	0	0	0	0	0
Dec-06	7670	2000	193	0	9863	7670	2000	193	0	9863	0	0	0	0	0
Jan-07	7670	2000	580	0	10250	7670	2000	580	0	10250	0	0	0	0	0
Feb-07	7670	2000	580	0	10250	7670	2000	580	0	10250	0	0	0	0	0
Mar-07	7670	2000	580	0	10250	7670	2000	580	0	10250	0	0	0	0	0
Apr-07	7670	2000	580	0	10250	7670	2000	580	0	10250	0	0	0	0	0
May-07	7670	2000	580	0	10250	7670	2000	580	0	10250	0	0	0	0	0
Jun-07	7670	2000	580	0	10250	7670	2000	580	0	10250	0	0	0	0	0
Jul-07	7970	2000	897	0	10867	7960	2000	896	0	10856	10	0	0	0	0
Aug-07	7970	2000	897	0	10867	7960	2000	896	0	10856	10	0	0	0	0
Sep-07	7970	2000	897	0	10867	7960	2000	896	0	10856	10	0	0	0	0
Oct-07	7970	2000	897	0	10867	7960	2000	896	0	10856	10	0	0	0	0
Nov-07	7970	2000	897	0	10867	7960	2000	896	0	10856	10	0	0	0	0
Dec-07	7970	2000	897	0	10867	7960	2000	896	0	10856	10	0	0	0	0
Jan-08	7970	2000	1196	0	11166	7960	2000	1195	0	11155	10	0	0	0	0
Feb-08	7970	2000	1196	0	11166	7960	2000	1195	0	11155	10	0	0	0	0
Mar-08	7970	2000	1196	0	11166	7960	2000	1195	0	11155	10	0	0	0	0
Apr-08	7970	2000	1196	0	11166	7960	2000	1195	0	11155	10	0	0	0	0
May-08	7970	2000	1196	0	11166	7960	2000	1195	0	11155	10	0	0	0	0
Jun-08	7970	2000	1196	0	11166	7960	2000	1195	0	11155	10	0	0	0	0
Jul-08	7970	2000	1595	0	11565	7960	2000	1594	0	11554	10	0	0	0	0
Aug-08	7970	2000	1595	0	11565	7960	2000	1594	0	11554	10	0	0	0	0
Sep-08	8580	2400	1757	3294	16031	8570	2400	1755	3291	16016	10	0	2	3	15

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Oct-08	8580	2400	1757	3294	16031	8570	2400	1755	3291	16016	10	0	2	3	15
Nov-08	8580	2400	1757	3294	16031	8570	2400	1755	3291	16016	10	0	2	3	15
Dec-08	8580	2400	1757	3294	16031	8570	2400	1755	3291	16016	10	0	2	3	15
Jan-09	8580	2400	2416	3294	16690	8570	2400	2413	3291	16674	10	0	3	3	16
Feb-09	8580	2400	2416	3294	16690	8570	2400	2413	3291	16674	10	0	3	3	16
Mar-09	8580	2400	2416	3294	16690	8570	2400	2413	3291	16674	10	0	3	3	16
Apr-09	8580	2400	2416	3294	16690	8570	2400	2413	3291	16674	10	0	3	3	16
May-09	8580	2400	2416	3294	16690	8570	2400	2413	3291	16674	10	0	3	3	16
Jun-09	8580	2400	2416	3294	16690	8570	2400	2413	3291	16674	10	0	3	3	16
Jul-09	8910	2400	3054	3393	17757	8900	2400	3051	3390	17741	10	0	3	3	16
Aug-09	8910	2400	3054	3393	17757	8900	2400	3051	3390	17741	10	0	3	3	16
Sep-09	8910	2400	3054	3393	17757	8900	2400	3051	3390	17741	10	0	3	3	16
Oct-09	8910	2400	3054	3393	17757	8900	2400	3051	3390	17741	10	0	3	3	16
Nov-09	8910	2400	3054	3393	17757	8900	2400	3051	3390	17741	10	0	3	3	16
Dec-09	8910	2400	3054	3393	17757	8900	2400	3051	3390	17741	10	0	3	3	16
Jan-10	8910	2400	3959	3393	18662	8900	2400	3955	3390	18645	10	0	4	3	17
Feb-10	8910	2400	3959	3393	18662	8900	2400	3955	3390	18645	10	0	4	3	17
Mar-10	8910	2400	3959	3393	18662	8900	2400	3955	3390	18645	10	0	4	3	17
Apr-10	8910	2400	3959	3393	18662	8900	2400	3955	3390	18645	10	0	4	3	17
May-10	8910	2400	3959	3393	18662	8900	2400	3955	3390	18645	10	0	4	3	17
Jun-10	8910	2400	3959	3393	18662	8900	2400	3955	3390	18645	10	0	4	3	17
Jul-10	9250	2400	5243	3495	20388	9240	2400	5238	3492	20370	10	0	5	3	18
Aug-10	9250	2400	5243	3495	20388	9240	2400	5238	3492	20370	10	0	5	3	18
Sep-10	9250	2400	5243	3495	20388	9240	2400	5238	3492	20370	10	0	5	3	18
Oct-10	9250	2400	5243	3495	20388	9240	2400	5238	3492	20370	10	0	5	3	18
Nov-10	9250	2400	5243	3495	20388	9240	2400	5238	3492	20370	10	0	5	3	18
Dec-10	9250	2400	5243	3495	20388	9240	2400	5238	3492	20370	10	0	5	3	18
Jan-11	9250	2400	5942	3495	21087	9240	2400	5936	3492	21068	10	0	6	3	19
Feb-11	9250	2400	5942	3495	21087	9240	2400	5936	3492	21068	10	0	6	3	19
Mar-11	9250	2400	5942	3495	21087	9240	2400	5936	3492	21068	10	0	6	3	19
Apr-11	9250	2400	5942	3495	21087	9240	2400	5936	3492	21068	10	0	6	3	19
May-11	9250	2400	5942	3495	21087	9240	2400	5936	3492	21068	10	0	6	3	19
Jun-11	9250	2400	5942	3495	21087	9240	2400	5936	3492	21068	10	0	6	3	19
Jul-11	9600	2400	6960	3600	22560	9590	2400	6954	3597	22541	10	0	6	3	19
Aug-11	9600	2400	6960	3600	22560	9590	2400	6954	3597	22541	10	0	6	3	19
Sep-11	9600	2400	6960	3600	22560	9590	2400	6954	3597	22541	10	0	6	3	19

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Oct-11	9600	2400	6960	3600	22560	9590	2400	6954	3597	22541	10	0	6	3	19
Nov-11	9600	2400	6960	3600	22560	9590	2400	6954	3597	22541	10	0	6	3	19
Dec-11	9600	2400	6960	3600	22560	9590	2400	6954	3597	22541	10	0	6	3	19
Jan-12	9600	2400	7800	3600	23400	9590	2400	7794	3597	23381	10	0	6	3	19
Feb-12	9600	2400	7800	3600	23400	9590	2400	7794	3597	23381	10	0	6	3	19
Mar-12	9600	2400	7800	3600	23400	9590	2400	7794	3597	23381	10	0	6	3	19
Apr-12	9600	2400	7800	3600	23400	9590	2400	7794	3597	23381	10	0	6	3	19
May-12	9600	2400	7800	3600	23400	9590	2400	7794	3597	23381	10	0	6	3	19
Jun-12	9600	2400	7800	3600	23400	9590	2400	7794	3597	23381	10	0	6	3	19
Jul-12	9600	2400	8899	3708	24967	9950	2400	8892	3705	24947	10	0	7	3	20
Aug-12	9600	2400	8899	3708	24967	9950	2400	8892	3705	24947	10	0	7	3	20
Sep-12	9600	2400	8899	3708	24967	9950	2400	8892	3705	24947	10	0	7	3	20
Oct-12	9600	2400	8899	3708	24967	9950	2400	8892	3705	24947	10	0	7	3	20
Nov-12	9600	2400	8899	3708	24967	9950	2400	8892	3705	24947	10	0	7	3	20
Dec-12	9600	2400	8899	3708	24967	9950	2400	8892	3705	24947	10	0	7	3	20
Jan-13	9600	2400	9888	3708	25956	9950	2400	9880	3705	25935	10	0	8	3	21
Feb-13	9600	2400	9888	3708	25956	9950	2400	9880	3705	25935	10	0	8	3	21
Mar-13	9600	2400	9888	3708	25956	9950	2400	9880	3705	25935	10	0	8	3	21
Apr-13	9600	2400	9888	3708	25956	9950	2400	9880	3705	25935	10	0	8	3	21
May-13	9600	2400	9888	3708	25956	9950	2400	9880	3705	25935	10	0	8	3	21
Jun-13	9600	2400	9888	3708	25956	9950	2400	9880	3705	25935	10	0	8	3	21
Jul-13	10330	2400	11457	3819	28006	10320	2400	11448	3816	27984	10	0	9	3	22
Aug-13	10330	2400	11457	3819	28006	10320	2400	11448	3816	27984	10	0	9	3	22
Sep-13	10330	2400	11457	3819	28006	10320	2400	11448	3816	27984	10	0	9	3	22
Oct-13	10330	2400	11457	3819	28006	10320	2400	11448	3816	27984	10	0	9	3	22
Nov-13	10330	2400	11457	3819	28006	10320	2400	11448	3816	27984	10	0	9	3	22
Dec-13	10330	2400	11457	3819	28006	10320	2400	11448	3816	27984	10	0	9	3	22
Jan-14	10330	2400	12730	3819	29279	10320	2400	12720	3816	29256	10	0	10	3	23
Feb-14	10330	2400	12730	3819	29279	10320	2400	12720	3816	29256	10	0	10	3	23
Mar-14	10330	2400	12730	3819	29279	10320	2400	12720	3816	29256	10	0	10	3	23
Apr-14	10330	2400	12730	3819	29279	10320	2400	12720	3816	29256	10	0	10	3	23
May-14	10330	2400	12730	3819	29279	10320	2400	12720	3816	29256	10	0	10	3	23
Jun-14	10330	2400	12730	3819	29279	10320	2400	12720	3816	29256	10	0	10	3	23
Jul-14	10720	2400	14038	3936	31094	10710	2400	14028	3933	31071	10	0	10	3	23
Aug-14	10720	2400	14038	3936	31094	10710	2400	14028	3933	31071	10	0	10	3	23
Sep-14	10720	2400	14038	3936	31094	10710	2400	14028	3933	31071	10	0	10	3	23

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Oct-14	10720	2400	14038	3936	31094	10710	2400	14028	3933	31071	10	0	10	3	23
Nov-14	10720	2400	14038	3936	31094	10710	2400	14028	3933	31071	10	0	10	3	23
Dec-14	10720	2400	14038	3936	31094	10710	2400	14028	3933	31071	10	0	10	3	23
Jan-15	10720	2400	14826	3936	31882	10710	2400	14814	3933	31857	10	0	10	3	23
Feb-15	10720	2400	14826	3936	31882	10710	2400	14814	3933	31857	10	0	12	3	25
Mar-15	10720	2400	14826	3936	31882	10710	2400	14814	3933	31857	10	0	12	3	25
Apr-15	10720	2400	14826	3936	31882	10710	2400	14814	3933	31857	10	0	12	3	25
May-15	10720	2400	14826	3936	31882	10710	2400	14814	3933	31857	10	0	12	3	25
Jun-15	10720	2400	14826	3936	31882	10710	2400	14814	3933	31857	10	0	12	3	25
Jul-15	11120	2400	16089	4056	33665	11110	2400	16077	4053	33640	10	0	12	3	25
Aug-15	11120	2400	16089	4056	33665	11110	2400	16077	4053	33640	10	0	12	3	25
Sep-15	11120	2400	16089	4056	33665	11110	2400	16077	4053	33640	10	0	12	3	25
Oct-15	11120	2400	16089	4056	33665	11110	2400	16077	4053	33640	10	0	12	3	25
Nov-15	11120	2400	16089	4056	33665	11110	2400	16077	4053	33640	10	0	12	3	25
Dec-15	11120	2400	16089	4056	33665	11110	2400	16077	4053	33640	10	0	12	3	25
Jan-16	35300	0	0	10590	45890	35300	0	0	10590	45890	0	0	0	0	25
Total	1140960	275200	767220	331278	2514658	1139940	275200	766592	331014	2512746	1020	0	628	264	1912

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TAN NO. 1

(Observation Memo No. 19 Dated: 22.08.2023)

Subject: -Shortcomings found in maintaining of Service Book of Government Servants

On perusal of Service Books of staff of the EE(P), O/o of CPM (other Project), PWD (GNCTD), 13th Floor MSO building ITO New Delhi for the Audit period, it is found that entry of Aadhaar Number has not been made in Service Books of most of the staff which is in contravention to the 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. It has further been advised that detail of Aadhaar Number of employee in pension papers of the retirees should be invariably made so as to enable the Pay & Accounts Office to mention the details of Aadhaar number in Pension Payment Orders.

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 & a certificate be issued in the prescribed form to the official concerned. The said certificate has not been found pasted in the Service Book of following officials after verification of service from the concerned PAO.

Some of the cases are illustrated as under:-

S.NO.	NAME OF THE OFFICIAL (S/Sh/Smt.) DESIGNATION	Date of Appointment	NO OF Years
1	Sh. Satender Kumar Nim, JE	14.08.1968	>18 Years
2.	Rakesh Sharma, UDC	29.04.1964	>18 Years
3.	Mukesh Chand Gupta EE	01.07.1964	>18 Years
4.	Jai Kishan Meena EE	12.08.1967	>18 Years
5.	Sanjay Bhusan Asthana	25.12.1968	>18 Years
6.	Narender Pratap Singh AE	31.12.2026	>18 Years

(B) Improper maintenance of S/Books:

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

Service Book to be shown to the official every year

SR-202 stipulates that Service Book is required to be shown to the official every year and signature obtained in token of his perusal. However, it has been observed that the Service Book was shown to none of the official as there was no signature of official obtained in the Service Book.

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. Some of the cases are illustrated as under:-

S.NO.	NAME OF THE OFFICIAL (S/Sh/Smt.) DESIGNATION	Date of Appointment	NO OF Years
1	Sh. Satender Kumar Nim, JE	14.08.1968	>18 Years
2.	Rakesh Sharma, UDC	29.04.1964	>18 Years

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3.	Mukesh Chand Gupta EE	01.07.1964	>18 Years
4.	Jai Kishan Meena EE	12.08.1967	>18 Years
5.	Sanjay Bhusan Asthana	25.12.1968	>18 Years
6.	Narender Pratap Singh AE	32.12.2026	>18 Years

Moreover, there is no photograph pasted with the bio-data in the service book in r/o Sh. Jai Kishan Meena (EE), and Sh. Narender Pratap Singh (AE) .

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

TAN NO. 2

(Observation Memo No. 04 Dated :- 11.08.2023)

Sub: Under utilization of budget.

On scrutiny of reconciliation statements as provided by the O/o EE(P), CPM (Other Project), PWD, GNCTD, 13th Floor, MSO Building, I.P. Estate, New Delhi , the following is observed :-

.1. From scrutiny of reconciliation statements provided, it is seen that there are huge savings in some of the Heads as detailed below:

				Amount in Rs.
Head of Account (Major Head -2059)	Budget Allotment	Expenditure	Savings	%age of savings
Mar-22	2021-22			
TA	2500000	526103	1973897	78.95588
Medical	8000000	4820295	3179705	39.74631
Mar-21	2020-21			
Medical	5800000	2805141	2994859	51.6355
Mar-20	2019-20			
Medical	5000000	1092451	3907549	78.15098

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The audit is of the opinion that if this saving was surrendered well within stipulated period of time, this could have been used for some other useful purpose under public interest. The reasons of the same may be elucidated to audit.

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

TAN NO. 3

(Observation Memo No. 20 Dated: 22.08.2023)

Sub: Non compliance of provisions of Income Tax Act.

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

Non obtaining of PAN of the landlord: Under section 10(13A) of the Income Tax Act, if the annual rent paid by the employee exceeds Rs. 1,00,000/- per annum, it is mandatory for the employee to report PAN of the landlord to the employer. In case the landlord does not have a PAN, a declaration to this effect from the landlord along with the name and address of the landlord should be filed by the employee.

However during scrutiny of Income tax records, it has been noticed that in some of the cases copy of PAN has not been obtained by the authorities.

Non calling of essential particulars/information before allowing the deductions: As per Income Tax Rules, the Drawing and Disbursing Officers should satisfy himself about the actual deposits/subscriptions/payments made by the employees, by calling for such particulars/information as they deem necessary before allowing the aforesaid deductions. In case the DDO is not satisfied about the genuineness of the employee's claim regarding any deposit/subscription/payment made by the employee, he should not allow the same, and the employee would be free to claim the deduction/rebate on such amount by filing his return of income and furnishing the necessary proof etc., therewith, to the satisfaction of the Assessing Officer.

On scrutiny, it has been observed that in some of the cases, deduction under section 10(13A) towards rent paid was allowed without copy of landlord ownership, incomplete rent receipts etc.

HOO is advised to obtain original rent receipts, at the same time, to satisfy about genuineness of the rent paid, may obtain rent agreement, documentary evidence of the land lord such as electricity bill, water bill, local telephone bill etc, and calculate the amount of deduction correctly.

Further, while allowing deduction under section 24(b) and 80C on home loan, relevant details have not been obtained from the officials. For example, address of the property for which loan was taken, as in interest certificate address of the property was not given, purpose of loan was not obtained i.e. whether loan was taken for purchase of land or for repairs or for re-construction or purchase of ready built flat. In additional, whether property was self occupied or rent out or under construction. HOO is advised to obtain complete information from the official before allowing deduction for interest and repayment of principal of home loan.

Necessary steps may therefore be taken by the Department to follow the instructions/guidelines mentioned in the Income tax Act under intimation to the audit.
TAN NO 4

(Observation Memo. No.14 Dated: 18.08.2023)

Sub: shortcomings in paid Bills/Vouchers

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

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

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

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

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

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

TAN NO. 5

(Observation Memo. No.12 Dated: 17.08.2023)

Subject: Income Tax (Deduction of Income Tax on monthly average basis).

As per Para 3.1 contained in Chapter 3 (Income under the head salary) of TDS on salaries, every employer should deduct Income tax at source in monthly installments on the salaries disbursed by him / her and the final adjustment being made from the last salary payable before the end of the month of December, January, February and March of that particular financial year.

It is observed from the PBRs of 2016-23 as provided by the unit that the major portion of the income tax of the officers and employees was deducted in the last quarter / last month of the financial year. Some instances are as under:



financial year	Name & Designation	Total tax deducted as per PBR for the Financial Year	Tax deducted from 03 to 11 month	Tax deducted from 12 to 02 month	PBR Ref No.
		In Rs.	In Rs.	In Rs.	
2019-20	Kamal Kumar Sood, AE C	273521	156000	117521	1
2019-20	Habib Khan, AE C	180689	46800	133889	3
2020-21	Santosh Dhyaneshwar Wankhade, AE Civil	19790	9360	10430	9
2020-21	Subhjash AE Electricial	23489	9360	14129	17
2022-23	Rubin Punjathia, EE(C)	212834	84240	128594	2
2022-23	Santosh D Vankhede AE C	47108	0	47108	3
2022-23	Sanjay Kumar Gupta, EE C	385364	234000	151364	5
2022-23	Mukesh Chand Gupa, EE C	361914	230880	131034	6
2022-23	Rajesh Kumar, EE C	371651	205920	165731	8
2022-23	Sanjay KUmar, EE E	319603	148720	170883	9

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



TAN NO.6

(Observation Memo. No.11 Dated: 17.08.2023)

Sub Improper maintenance of Pay Bill Register

During the test check of the PBRs (2016-23) as provided by the unit O/O CE, CPM (other Project), PWD (GNCTD), 13th Floor MSO building ITO New Delhi , it has been revealed that :-

1. The mandatory page counting certificate is not recorded in the PBR's on the first page which is also required to be countersigned by the DDO concerned.
2. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR not found completely filled in any of the PBR's. Apart from name, other details like pay (Basic + Grade Pay), Govt accomodation, details of loan /advances/ refunds, installment No. etc. were also not found completely filled.
3. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc. Also information about the employees who have been transferred out of the unit have not been recorded in the PBR and if recorded, not signed by the Competent Authority. Copy of LPC is also required to be appended with the respective page in the PBR.
4. Monthly entries of Pay and allowances entered in the PBRs have not been signed by DDO/checker.
5. Several cutting/over-writing made in the PBR which is required to be attested by the DDO concerned.
6. The Pay Bill Register for the period 2014-2016 have not been provided to audit. The same may be provided at the earliest.

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



TAN NO.7

(Observation Memo. No.10 Dated: 17.08.2023)

Sub Improper maintenance of Bill Register (GAR 9)

Rule 34 of Central Government Account (Receipts and Payments) Rules, 1983 The forms prescribed for the preparation of bills relating to various classes of claims such as pay and allowances of Government servants, Medical Bills, LTC Bills, TA/Conveyance Bills, Contingencies Bills. As per note 1 of Rule 34 a Bill Register in Form GAR 9 should be maintained by all Heads of Offices who are authorized to draw money on bills signed by them. The register should be reviewed monthly by a gazetted officer and the result of the review recorded thereon.

During scrutiny of the so called Bill registers (2016-23) as provided by the unit O/O CE, CPM (other Project), PWD (GNCTD), 13th Floor MSO building ITO New Delhi, it has been revealed that :-

- A. The Bill Register (GAR 9) 2019-20 onwards have prepared on simple Ruled Register which don't have proper Format and Columns.
- B. In GAR 9, Col- 5,6,7,8 and 9 implies the actual amount admitted/passed by the PAO office and timely receipt of cheque, But in the absence of col 5, 6, 7, 8 & 9 these checks can not be exercised which is irregular.
- C. Col. 13, 14 and 15 meant to keep a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period but in the absence of Col. 13, 14, 15 the same can not be figure out which is irregular.
- D. The entries made in the bill registers have not been signed by any officer in-charge for entire period 2016-23.
- E. There are number of cutting and overwriting in the Bill register, which are irregular. These cuttings and over-writings must be attested by the DDO.
- F. **Page Counting Certificate-** There was no page counting certificate found recorded in Bill Register from FY 2016-17 to 2022-23.
- G. The Bill Register for the period 2014-2016 have not been provided to audit. The same may be provided at the earliest.

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


(Chander MOHAN)
Inspecting Audit Officer
Audit Party No. XVII