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

Sub: - Inspection report of Office of Superintending Engineer, PWD Civil Maintenance Circle M-12, NCC Building, B-6, Safdarjung Enclave, New Delhi

INTRODUCTION:-

Public Works Department of Government of Delhi is manned by officers of CPWD, who are engaged in construction and maintenance of residential and non-residential buildings, roads (excluding those under Municipal Corporation) in the state of Delhi

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

The following officials have served as HOO/DDO/Cashier during 2014-15 to 2016-17.

1.	HOD	Er. Dinesh Kumar, Pr. CE	01.04.2009 to 21.05.2014
		Er. Mukund Joshi, Pr. CE	21.05.2014 to 16.08.2015
		Er. S.R. Kinra, CE	17.08.2015 to 09.09.2015
		Er. Bijendra Kumar, CE	09.09.2015 to 25.01.2016
		Er. S.K. Rampal, CE	25.01.2016 to 31.10.2016
		Er. S.R. Kinra, CE	31.10.2016 to 31.01.2017
		Er. M.K. Mahobia	31.01.2017 to 30.11.2017
		Er. Veer Sain	01.12.2017 to Till date
2	HOO	Er. R.S. Rawat, SE	25.02.2013 to 12.09.2014
		Er. Ram Kishan, SE	12.09.2014 to 31.07.2017
		Er. Mukesh Meena	01.08.2017 to Till date
		Er. S.R. Rawat, SE	25.02.2013 to 12.09.2014
		Er. Ram Kishan, SE	12.09.2014 to 31.07.2017
3	DDO	Er. Uttam Kumar Dey, AE	10.02.2014 to 12.10.2016
		Er. R.B. Singh, AE	13.10.2016 to 16.10.2016
		Er. Uttam Kumar Dey, AE	17.10.2016 to 23.11.2016
		Er. Prempal Singh, EE	24.11.2016 to 14.03.2017
		Er. Bal Krishan Garg, EE	15.03.2017 to 21.08.2017
		Er. R.K. Joshi, AE	22.08.2017 to Till date

Note: There is no cashier in this circle

J. M. S.

Budget Allocation and Expenditure for the year 2014-2017

(Non- Plan- MH-2059-Estt.)

(Amount in Rs.)

Financial Year	Budget Allotted	Expenditure	Balance	% Age of Saving
2014-15	4,90,00,000	4,78,48,340	11,51,660	2.35%
2015-16	5,25,00,000	4,90,37,221	34,62,779	6.60%
2016-17	9,30,00,000	8,70,48,637	59,51,363	6.40%

VACANCY STATEMENT

Sl. No.	Designation	Total Sanction Strength	SW Circle	Division Wise In Position				Vacant
				SWBD	SWR-1	SWR-2	SW Elect.	
Group-A								
1	S.E	1	0	0	0	0	0	1
2	E.E.(C)	4	1	1	1	1	-	0
3	E.E.(E)	1	0	0	0	0	0	1
Group-B								
4	A.E.(C)	20	3	4	6	4	0	3
5	A.E.(E)	4	0	0	0	0	2	2
6	O.S	5	0	0	1	1	0	3
7	AAO	5	0	1	0	1	0	3
8	J.E.(C)	40	0	9	7	7	0	17
9	J.E.(E)	6	0	0	0	0	6	0
10	Sr. D/man(C)	4	0	1	1	1	0	1
11	Sr. D/man(E)	1	0	0	0	0	1	0
12	J.H.T.	1	0	0	0	0	0	1
13	Steno-I	0	0	0	0	0	0	0
14	Steno-II	5	1	1	1	1	0	1
Group-C								
15	D/Man-III(C)	1	0	0	0	0	0	1
16	D/Man-III(E)	0	0	0	0	0	0	0
17	UDC	15	5	3	4	2	2	-1
18	LDC	25	0	5	2	4	2	12
19	MTS	20	2	2	1	4	2	9
20	Work Assistant	1	0	1	0	0	0	1
Total		159	12	28	24	26	15	55

Statutory Audit:-

Statutory audit of Office of Superintending Engineer, PWD Civil Maintenance Circle M-12, NCC Building, B-6, Safdarjung Enclave, New Delhi has been conducted upto 2004.

Maintenance of Records:-

The maintenance of records of Office of Superintending Engineer, PWD Civil Maintenance Circle M-12, NCC Building, B-6, Safdarjung Enclave, New Delhi for the period 2014-2017 was found satisfactory subject to observations made in Current audit report and in test audit note.

Old Audit Report

There were 01 audit para's involving nil recoveries outstanding. Para No.3 (B) for the period 2009-14 has been settled. There is no outstanding paras and no old para has been incorporated in the current report.

(A)

S.No.	Year	Total Para's + TAN	Para Settled	Para no. of Settled Para's	Outstanding Para's with para No.
2.	2009-14	01	01	3 (B)	NIL
	Total	01	01	3 (B)	NIL

(B) **Details of Old Recovery- : NIL/-**

S.No.	Year	Total old Recovery	Amount Recovered			Balance Recovery against Paras (in Rs.)	
			Para No.	Amount	As per reply	Para no.	Amount
1.	2009-14	NIL	NIL	NIL	NIL	NIL	NIL
Total							

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Part-II

Current Audit Report (2014 – 2017)

During the course of current audit, 09 audit memo's highlighting various irregularities/short recovery to the tune of Rs. 83365/- were issued. 09 Memos have been converted to 04 Paras and 01 TAN and 04 memos have been settled on the spot. There is a recovery to the tune of Rs. 83365/- which has been incorporated in current audit report.

Details of Current Recovery (Audit Period 2014-17)

Memo No.	Total Recoveries (In Rs.)	Amount Recovered (in Rs.)	Balance (in Rs.)	Para. No.
5	40626	0	40626	1
8	40675	0	40675	2
9	2064		2064	3
Total	83365	0	83365	

The internal audit report has been prepared on the basis of information furnished and made available by Office of Superintending Engineer, PWD Civil Maintenance Circle M-12, NCC Building, B-6, Safdarjung Enclave, New Delhi. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and of non-information on the part of auditee.


(IAO Party – XVIII)

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PART – II

**CURRENT AUDIT REPORT
(2014-2017)**

Para No- 01 - Short recovery of License Fee Rs. 40626/-

(Ref:-Audit Memo No.5 dated: 30/11/2017)

Govt. of India, Ministry of Urban Development, Directorate of Estates and Govt. of NCT of Delhi from time to time has revised the License Fees to be charged from the occupants of its quarters. However during test check of PBR, it has been noticed that the license fee is not being deducted at the revised rates from time to time. The details are as under:-

S. No	Name, Designation (Sh./Smt./Kum)	Residential Address	Period	License Fee			No of months	Amount recovered (in Rs.)
				Due	Deducted	Diff		
1	Prem Pal Singh Executive Engineer	B- 508, Sarojini Nagar, New Delhi	07/10 - 6/13 7/13 -6/17	310	219	91	36	3276
				370	219	151	48	7248
				Total				
2.	R. B. Singh Assistant Engineer	610, Sector – 3 R. K. Puram, New Delhi	7/13 - 10/16 (Trfd)	500	420	80	40	3200
3.	Virender Singh Assistant Engineer	12/114, Dev Nagar, Karol Bagh, New Delhi	7/04 -6/07 7/07 -6/10 7/10 -6/13 (Trfd)	268	265	3	36	108
				380	265	115	36	4140
				450	265	185	36	6660
				Total				10908
4	Ram Kishan UDC	508, Sector-5, M.B. Road, Pushp Vihar, New Delhi	07/10 - 6/13 7/13 -6/17 7/17 - 11/17	205	144	61	36	2196
				245	144	101	48	4848
				310	144	166	5	830
				Total				7874
5	Sujeet Kr Yadav Jr. Engineer	6, CPWD Service Centre, Sector -2, R. K. Puram, New Delhi	7/13 -6/17 7/17 - 11/17	245	205	40	48	1920
				310	205	105	5	525
								Total
6	Abishek Kumar Singh, Jr. Engr.	169, Sector- 7, R. K. Puram, New Delhi	7/13-8/14 (Trfd)	245	205	40	14	560
7	Prema, MTS	1304, Ist Floor, Sector- 3, Pushp Vihar, New Delhi	7/13 -6/17 7/17 - 11/17	135	105	30	48	1440
				150	105	45	5	225
								Total
8	Mohender Pal MTS	793, Type- III, Sector - 2, Sadiq Nagar, New Delhi	7/13 -6/17 7/17 - 11/17	310	260	50	48	2400
				470	260	210	5	1050
								Total
				Grand Total				40626

The above facts may be verified from the records of the department and recovery be effected. Similar type of cases may also be scrutinized at the department level and up to date recovery, if any, may be made under intimation to audit.



Para 02: Recovery of Income Tax and E. Cess amounting to Rs.40317/-due to wrong Calculation
(Ref: Audit memo no. 8 dated 06/12/2017)

On scrutiny of pay bills, Pay Bill Register income tax and service records for the period under audit, it is found that income tax and E.cess has been deducted less from the following employees as per details below:-

Sh. HEMANT PANRUI, A.E. (2016-17)

S. No.	Particulars	Income tax Calculation By		Remarks
		Dept	Audit	
1	Gross Income	1292290	1292290	*certified by the employee that Landlord has no PAN.
2	Less Tpt. Allowance	19200	19200	
3	Housing Loan rebate	37188	37188	
4	HRA Rebate	96708	0*	
5	Less Savings u/s 80C, 80CCC,80CCD(as in PBR)*	150000	150000	
6	Less Savings u/s 80D - DGHS	3900	3900	
7	Net Taxable Income	985294	1082002	
8	Tax @ 10%	25000	25000	
9	Tax @ 20%	97059	100000	
10	Tax @ 30%	0	24601	
11	Less Rebate Rs.2000 (for Income below 5 lacs)	0	0	
12	Total Tax	122058	149601	
13	E.Cess @3%	3662	4488	
14	Total Income Tax + E.Cess	125720	154089	
15	Income Tax+E.Cess recovered	125720	125720	
16	Balance Income Tax + E.Cess to be recovered	0	28369(27543+826)	

2. Sh. ANIL KUMAR, A.E. (2016-17)

S. No.	Particulars	Income tax Calculation By		Remarks
		Dept	Audit	
1	Gross Income	786277	786280	*wrong assessment of Rent Rebate. Land lord has no PAN .
2	Less Tpt. Allowance	19200	19200	
3	HRA Rebate	59737	0*	
4	Less Savings u/s 80C, 80CCC,80CCD(as in PBR)*	150000	150000	
5	Less Savings u/s 80D - DGHS	2700	2700	
6	Net Taxable Income	554640	614380	
7	Tax @ 10%	25000	25000	
8	Tax @ 20%	10928	22876	
9	Total Tax	35928	47876	
10	E.Cess @3%	1078	1436	
11	Total Income Tax + E.Cess	37006	49312	
12	Income Tax+E.Cess recovered	37006	37006	
13	Balance Income Tax + E.Cess to be recovered	0	12306 (11948+358)	

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The less deduction of Income tax and E. cess may be review and got deposited by the above employees under intimation to the audit. All similar cases may also be reviewed and recovered.

Para: 03 Improper pay fixation in respect of Mr.Radhey Shyam Meena, Wire Man(DOA:06/05/2008) amounting to Rs. 2064

(Ref: Audit No. 09 dated 07/12/2017)

Sh. Radhey Shyam (Date of Appintment :- 06/05/2008) drawing pay of Rs. 7640 in the grade pay of Rs. 1900 in sixth pay commission. His pay was fixed at Rs. 25200 in Level 2 as per 7th CPC. As per the option his pay was fixed at Rs. 26300 in level 4 on grant of selection scale after completion of eight years i.e. w.e.f. 06.05.2016 which is irregular as per CCS Pay Rules 2016. His pay is re-fixed as under:-

During the test check of Service Book and related record of the employees of the office, it is observed that the pay of Mr. Radhey Shyam Meena, Wire Man is wrongly fixed as under:-

Period	Pay fixed by the Deptt. (Rs.)	Pay to be fixed as per audit (Rs.)	Remarks
Pay as on 1/1/2016 as per 6 PC	7640+1900	7640+1900	
Pay fixed on 1/1/2016 as per 7 PC	25200/ L-2	25200/ L-2	DNI 1/7/16
Pay fixed on grant of selection scale after completion of 8 years, i.e., wef.6/5/2016	26300/ L-4 DNI:1/7/16	25500/ L-4 (as per option)	
Pay after Annual Inctt. on 1/7/2016	27100	26000(fixed @26300 in sel.scale)	
Pay after Notional Inctt. on 1/7/2016	27900	N.A.	
Pay after Annual Inctt. on 1/7/2017	28700	27100	DNI 1/7/18

The pay of the employee may be got revised from 06.05.2016 to till date. As per, PBR arrear on fixation of pay as above is not paid by the Dept. It is certified by the department pay arrear for the period 6/5/16 to 10/17 has not been drawn by the employee.

The overpayment Rs.2064/- for the month of Nov., 2017 may be recovered under intimation to the audit.

PARA NO. – 04. Non-Production of Records

(Ref. Audit Memo No. 01 dated 22.11.2017)

The spouse information of the 100 employees as per annexed list in the circle office has not been produced to audit.

The same may be produced to the next audit.


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PART III
TEST AUDIT NOTE

TAN No 01:- Inclusion of Aadhaar (Unique Identification) number in Service Book of Government Servants and 18 Years' non verification Service from concerned PAO.

(Ref. Audit Memo No. 07dated 05.12.2017)

a) Inclusion of Aadhaar (Unique Identification) number in Service Book of Government Servants

On perusal of Service Book of the employees 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 letter No.F.3(03)/2015/T-1/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 invariably made so as to enable the Pay & Accounts Office to mention the details of Aadhaar number in Pension Payment Orders.

b) 18 Years' Service Verification

As per rule 32(1) of CCS Pension Rules, the School is required to get the qualifying service verified from P.A.O. in respect of the employees who have rendered 18 Years of Service. The qualifying service so verified from P.A.O. shall be communicated to the employees concerned in the prescribed Performa. On scrutiny of records, it is noticed that qualifying service of the following employees who have rendered 18 years has not been verified from PAO till date.

S. No.	NAME	DESIG-NATION	DOB	DOA	DATE OF COMPLETION OF 18 YRS	D.O.R
1	Prem Pal Singh	Executive Engineer	01.03.1962	23.12.1985	22.12.2003	28.02.2022
2	Bal Kishan Garg	Executive Engineer	06.07.1962	08.03.1984	07.03.2002	31.07.2022
3.	Suresh Chand Sharma	Assistant Engineer	15.05.1968	24.02.1990	23.02.2008	31.05.2028
4	Pramod Kumar Singhal	AAO	21.04.1972	16.03.1993	15.03.2011	30.04.2032
5	Laxmi Sapkota	Steno	15.06.1969	11.03.1996	10.03.2014	30.06.2029
6	Vivek Garg	UDC	10.08.1973	08.07.1994	07.07.2012	31.08.2033

Reasons for non- verification of qualifying service may be elucidated to audit and necessary action may be taken in consultation with PAO to issue the qualifying service certificate.



AO/IAO Party No. XVIII

DETAIL OF EMPLOYEES WHOSE SPOUSE INFORMATION HAS NOT BEEN PRODUCED BEFORE THE AUDIT FOR THE PERIOD 2014-2017

S.NO	NAME	DESIGNATION
1.	SH. BAL KRISHNA GARG	EE
2.	SH. SURESH KUMAR SINHA	EE
3.	SH. JAI PAL VASHIST	EE
4.	SH. AJIT KUMAR MEENA	AE
5.	SH. MUKESH KUMAR GUPTA	AE
6.	SH. MEGHRAJ SINGH CHHETRY	AE
7.	SH. UDAY CHAND MEENA	AE
8.	SH. ANIL KUMAR TYAGI	AE
9.	SH. SATISH KUMAR KAUSHAL	AE
10.	SH. BHOLA NATH RAM	AE
11.	SH. NOURTI RAM TARDAKA	AE
12.	SH. LAL CHAND SHARMA	AE
13.	SH. RAMESH KUMAR SHARMA	AE
14.	SH. SUNIL KUMAR	AE
15.	SH. NIRVIKAR AMAL	AE
16.	SH. DALEEP SINGH	AE
17.	SH. RAGHVENDRA	AE
18.	SH. RAKESH SOLANKI	AE
19.	SH. PRAMOD KUMAR SINGHAL	AAO
20.	SH. RAMESH CHAND MEENA	AE
21.	SH. MAHESH KUMAR SHARMA	OS
22.	SH. DEVENDER KUMAR	OS
23.	SMT. RASHMI BAJAJ	UDC
24.	SH. SARAVJEET SINGH	UDC
25.	SH. SHREE MOHAN	UDC
26.	SH. VISWANATHAN SRIDHAR	UDC
27.	SH. ASHOK KUMAR	UDC
28.	SH. MAGAPU VENKATA SATYA SURYA NARAYAN	UDC
29.	SH. RAM KISHAN	UDC
30.	SH. RAVINDER KUMAR	UDC
31.	SH. VIVEK GARG	UDC
32.	SH. NARAYAN SINGH	UDC
33.	SH. KRISHAN CHANDER CHOPRA	UDC
34.	SMT. KANCHAN	LDC
35.	SH. RAJ KUMAR	LDC
36.	SH. RAVI PRAKASH	LDC
37.	SH. RAJ SINGH	LDC

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38.	SH. SATISH KUMAR BALHARA	LDC
39.	SMT. MANJU NEGI	LDC
40.	SH. MAHESH CHAND	LDC
41.	SH. RAM KIRPAL YADAV	LDC
42.	SH. SOHAN SINGH	LDC
43.	SH. SURESH NATH SHARMA	LDC
44.	SH. CHARAN SINGH	LDC
45.	SH. MAHESH KUMAR SINGH	LDC
46.	SH. VIJAY PAL YADAV	LDC
47.	SH. BALBIR BHARDWAJ	JE
48.	SH. ANIL KUMAR	JE
49.	SH. KRISHAN KUMAR	JE
50.	SH. RAM RAJ MEENA	JE
51.	SH. ROHTASH SINGH	JE
52.	SH. SUJEET KUMAR YADAV	JE
53.	SH. RITTU RAJ	JE
54.	SH. KAILASH CHANDRA JADLI	D/MAN
55.	SH. SHAHEEN AKBAR ANSARI	D/MAN
56.	SH. MAHENDER SINGH YADAV	D/MAN
57.	SH. VINOD KUMAR SAPRA	D/MAN
58.	SH. MISHREE LAL SHARMA	WA
59.	SH. ANSHUL KUMAR	JE
60.	SH. KAURI LAL MEENA	JE
61.	SH. PERUMAL KUPPU SAMY	JE
62.	SH. RAJESH KUMAR KARN	JE
63.	SH. VIVEK	JE
64.	SH. TABISH ALI	JE
65.	SH. RAKESH KUMAR	JE
66.	SH. SURYA BHUSHAN RAY	JE
67.	SH. KISHAN LAL MEENA	JE
68.	SH. RAVINDER KUMAR	JE
69.	SH. PANKAJ KUMAR	JE
70.	SH. CHANDRA MOHAN MEENA	JE
71.	SH. RUKUVI THEYO	JE
72.	SH. NAVEEN KUMAR	JE
73.	SH. MITHUN KUMAR	JE
74.	SH. SHIKHAR TYAGI	JE
75.	SH. SHOBIT KUMAR SHARMAR	JE
76.	SH. SANDEEP PAL	JE
77.	SH. SURAJ KUMAR CHUNERA	JE

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78.	SMT. V VIVEKADEVI	JE
79.	SH. ANUPAM KUMAR	JE
80.	SH. PRADEEP KUMAR SINGH	JE
81.	SH. HARKESH SHAH	UDC
82.	KR. RENU BANSAL	STENO
83.	KR. SIJI PREMAJAN	STENO
84.	SH. ABID HUSSAIN	MTS
85.	SH. MOHAN SINGH	MTS
86.	SH. JAI MAL	MTS
87.	SH. MAHENDER PAL	MTS
88.	SMT. SHEELA	MTS
89.	SH. FAUZDAR BATHA	MTS
90.	SH. DHARAM PAL	MTS
91.	SH. RAJ KUMAR	MTS
92.	SH. VINAY KUMAR (NPS)	PUMP OPERATOR
93.	SH. RADHE SHYAM MEENA (NPS)	WIREMAN
94.	SH. T. R. NARAYAN (NPS)	KHALLASI
95.	SH. SARAN JIT SINGH (NPS)	MTS
96.	SH. K.KARPAN (NPS)	KHALLASI
97.	SMT. PREMA (NPS)	BELDAR
98.	SH. SABIR ALI (NPS)	MLD
99.	SH. MUTTU SWAMI (NPS)	BELDAR
100.	SH. PARVEEN KUMAR (NPS)	BELDAR

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Kms

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Due Drawn Statement in r/o Sh.Radhey Shyam Meena, Wire Man
for the period 6.5.16 to 30.11.2017

DUE					DRAWN				
	BP	DA	HRA	Total	BP	GP	DA	HRA	Total
Nov-17	27100	1355	6504	34959	28700		1435	6888	37023
				34959					37023

O/P Recovery 2064

