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

**AUDIT REPORT OF O/O THE CHIEF ENGINEER , NORTH ZONE (M), (OLD ZONE- M-3),
5TH FLOOR, MSO BUILDING, I.P. ESTATE, NEW DELHI) FOR THE PERIOD 2017-18 TO
2019-20.**

INTRODUCTION

The Internal Audit Report on the accounts O/o The Chief Engineer , North Zone (M), (Old Zone- M-3), 5th Floor, MSO Building, I.P. Estate, New Delhi **for the period 2017-18 to 2019-20** was conducted by the field Audit Party No. XIX comprising of Sh. Dinesh Kumar, IAO/AO and Sh. Sandeep Kumar, ASO. The audit was conducted during 10 working days between 03.11.2020 to 18.11.2020.

AIMS AND OBJECTIVES

M-3 North Zone, PWD, basically look after/supervise the Divisions and Circle Offices of North Zone of Delhi who are responsible for maintenance of Road, School, Building office of Delhi Govt. Etc situated in East Delhi. In M-3 North Zone, PWD have three circle offices, there are following division which are detailed below:-

1. North Maintenance Circle
 - (a) North Road Maintenance Division
 - (b) North Building Maintenance Division
 - (c) North Electrical Maintenance Division
 - (d) North Horticulture Maintenance Division

2. West Maintenance Circle
 - (a) North Road-01 Maintenance Division
 - (b) North Road-02 Maintenance Division
 - (c) North Building Maintenance Division
 - (d) North Electrical Maintenance Division

3. North West Maintenance Circle
 - (a) North West Road-01 Maintenance Division
 - (b) North West Road-02 Maintenance Division
 - (c) North West Building-01 Maintenance Division
 - (d) North West Building-01 Maintenance Division
 - (e) North West Electrical Maintenance Division



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

The following officers have served as HOD/ HOO / DDO / Cashier during 2017-20 to 2019-20 :

S. No.	Name of Officer	Period	
		From	To
HOD			
1.	Sh. Umesh Mishra, Chief Engineer (C)	02.02.2017	05.07.2017
2.	Sh. A.K. Pandit, Chief Engineer (C)	05.09.2017	15.11.2018
3.	Sh. Mathura Prasad, Chief Engineer(C)	15.11.2018	Till date
HOO			
1.	Sh. D.A. Dewan, Executive Engineer (C)	01.04.2017	16.03.2018
2.	Sh. Pardeep Kumar, Executive Engineer (C)	06.06.2018	04.11.2019
3.	Sh. Natthi Lal, Executive Engineer (C),	05.11.2019	Till date
DDO			
1.	ShS. Dayal, Asst. Admn. Officer	01.04.2017	31.08.2018
2.	Sh. Indernil Tat, Asst. Admn. Officer	01.09.2018	20.02.2020
3.	Sh. Beg Raj Mandar, A.E.(C)	21.02.2020	29.02.2020
3.	Sh. Anil Kumar Takkar, Asst. Admn. Officer	01.03.2020	Till date
Cashier			
1.	Sh. Laxmi Narayan, LDC	01.04.2017	31.01.2019
2.	Sh. Narender Kumar, LDC	01.02.2019	Till Date

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Expenditure of the Department for the period
2017-18 to 2019-20

(Amount in Rs.)

Period	Budget Allotted	Expenditure	Excess(-) / Savings(+)
2017-18	66800000 ✓	45653100	(+)21146900 ✓
2018-19	41525000	32513322	(+)9011678 ✓
2019-20	43625000	39127558	(+)4497442 ✓

Vacancy Statement of regular staff :



S. No.	Name of the post	No. of Sanctioned posts	Filled	Vacant
1.	Group-A	05	04	01
2.	Group-B	22	13	09
3.	Group-C	27	12	15
	Total	54	29	25

Statutory Audit:

The Statutory audit of the O/o The Chief Engineer , North Zone (M), (Old Zone- M-3), 5th Floor, MSO Building, I.P. Estate, New Delhi has been conducted upto 2013 by AG (Audit) Delhi.

Maintenance of Records:

The maintenance of record of the The Chief Engineer , North Zone (M), (Old Zone- M-3), 5th Floor, MSO Building, I.P. Estate, New Delhi for the period 2017-18 to 2019-20 was found satisfactory subject to the observations made in the Current Audit Report.

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PART - I

OLD AUDIT REPORT

S.No.	Period	Details of outstanding Paras			Outstanding Para Numbers
		Opening balance	Paras Settled	Para Settled Nos.	
1.	2007-2009	02	0	0	01, 02
2.	2009-2014	04	0	0	01,02,03,04
3.	2014-2017	04	0	0	01,02,03,04
	TOTAL	10	0	0	10

Details of Old Recoveries:-

S. No.	Period	Recovery of Para No.	Details of Recoveries [Amount in rupees]		
			Raised	Amount Recovered/ Regularized	Balance
1.			NIL		
Balance recovery to be made			0		

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PART II
Internal Audit Report on the Accounts of
CHIEF ENGINEER PWD MANTENECE ZONE-3 PWD
MSO BUILDING, ITO NEW Delhi
For the period 2007-08 & 2008-09
CURRENT AUDIT REPORT

PARA No. 1

(Reference Memo NO.1 Dated 29/9/2009)

Sub: Performance of the Chief Engineer, Maintenance Zone III.

There are 5 Circles (4 Civil and one Electrical) are under the control of Chief Engineer, Maintenance Zone-III and the area of West and North West Delhi is under the jurisdiction of the Zone.

(i) During the year 200708 & 2008-09 the Zone had allocated/issued the Budget to their Circles for construction and maintenance of works as under:

(Rs. In Lakhs)

<u>Head</u>	<u>Year</u>	<u>Budget Allocated</u>	<u>Expenditure</u>
Plan	2007-08	15405	14907.10
Non Plan	2007-08	8903	8476.40
Plan	2008-09	20679	18692.15
Non Plan	2008-09	9603.30	9269.76

(ii) The details of Arbitration cases of the Zone are as under:

<u>Year</u>	<u>OB 1st April</u>	<u>New cases added</u>	<u>Total</u>	<u>Cases concluded during the year</u>	<u>Pending as 31st march</u>	<u>Pending cases more than 1 year</u>
2007-08	85	16	101	23	78	53
2008-09	78	7	85	52	33	19

old data

As per the information furnished out of 33 pending cases as on 31-3-2009, 19 cases are more than one year old. The Department is advised to take appropriate action in this regard.

Para 1

The records Register/Files pertaining to Technical Sanctions, Tender files, work Order Register and Quarterly Progress Reports>Returns of the Zone of the year 2007-08 & 2008-09 , which were required vide R & I Memo dated 7-10-2009 and subsequent reminder dated 9-10-2009 & 13-10-2009 and meeting with Chief Engineer on 12-10-2009, had not been furnished by the Department for scrutiny. In the absence of the required records/information the audit could not comment on the function of the Department.

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~~PARA 2~~
~~PARA No. 2~~

(Reference Audit Memo No. 07 dated 13-10-2009)

Sub: Income Tax.

During the test check of the records of Income Tax for the year 2007-08 & 2008-09, following sort recovery/irregularities have been noticed which may be recovered after due verification of facts & figures/regularized under intimation to audit.

- (i) Rebate on saving of Rs. 100000/- allowed/availed by the officials as given in the Annexure-I but required documents/details thereof have not been produced/attached with the records. Hence I.Tax of the said amount may be recovered.
- (ii) Rebate on savings i.e. Tuitions fee, repayment/Interest of housing loan, LIC had availed by the officials (Annexure-T) but Certificate from the DDO of spouse/Form-16/i.i. Return of the spouse in r/o benefits on said amount had not availed by the spouse has not been produced, which may be produced to audit, failing which I.tax on the said amount may be calculated/deducted under intimation to audit.
- (iii) Rebate allowed u/s 80-c but saving documents as details given in the Annexure-G are not attached, which may be produced, failing which I. Tax on the said amount may be calculated/deducted under intimation to audit.

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ANNEXURE-I

S.No	Name of official	year	Amount allowed	documents/ details produced	balance amount	I.Tax recoverable
1.	Sh. V.K.Parasher, AE	2007-08	Rs. 100000/-	Rs. 938990/-	Rs. 6110/-	122+37=1259
2.	- do -	2008-09	-do-	Rs. 71890/-	Rs. 28110/-	5622+169=579
					Total	Rs. 7050/

ANNEXURE-G

S.No.	Name of Official	Year	Document not produced
1.	Sh. D.S.Malik, Exe. Engr.	2007-08	Tuition fee Rs. 13800 Certificate from school authority
2.	Sh. A.K.Chauhan, AE	2007-08	Rebate pm HRA Rs. 48361/- allowed but rent receipt of Rs. 6500/- not produced.
3.	Sh. Rajender Singh, AE	2008-09	Rebate on Interest HBA of Rs. 30000/- availed but Certificate from the Bank of said amount not produced.
4.	Sh. S.S.Bhatia, AE	2008-09	Rebate on Interest Rs. 15000 and PPF amount Rs. 22600/- availed but Certificate from Bank not produced.
5.	Sh. Shiv Kumar, LDC	2008-09	LIC Rs. 11400/-
6.	Sh. C.P.Saliza, LDC	2008-09	PPF Rs. 20000/-

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ANNEXURE-T

S.No.	Name of Official	Year	Documents and amount thereof rebate availed
1.	Sh. V.K.Sharma Asth.(AD)	2007-08	LIC Rs. 15945/-
2.	Smt. Chanchal Verma,Asth. (AD)	2007-08	LIC Rs. 15525/-, Tuition fee Rs. 41000+22800
3.	Smt. Prerna Sharma, Asth. (AD)	2007-8	Tuition Fee Rs. 30840/-
4.	Smt. Prerna Sharma, Asth. (AD)	2008-09	Tuition Fee Rs. 34560/-
5.	Smt. Abha Dua, Asth. (AD)	2007-08	Tuition Fee Rs. 12000/-
6.	Smt. Abha Dua, Asth. (AD)	2008-09	Tuition Fee Rs. 12000/-

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DIRECTORATE OF AUDIT
GOVT. OF NCT OF DELHI
DELHI SECRETARIAT, NEW DELHI - 110002

Para No. 01

Para-3

Audit Memo. No.11
Date: 31.07.2014
(Period 2009-14)

Subject : Short deduction of Subscription of UTGEIS amounting to Rs.1,080/-.

On scrutiny of the Pay Bill Register, deduction of the UTGEIS is being less recovered from the Group B (Non-Gazetted) officers, details are under:-

PBR(2013-14)

S.No	Name Sh./Smt.	Designation	Period	Grade Pay	Amount deducted	Amount to be deducted	Amount RS.
1	Purnima Sharma	AA(D)	4/2013 to 3/2014	6600	30	60	30x12=360
2	Chanchal Varma	AA(D)	4/2013 to 3/2014	6600	30	60	30x12=360
3	Abha Due	AA(D)	4/2013 to 3/2014	6600	30	60	30x12=360
Total Rs. 1,080							

The recovery as pointed out above may be made under intimation to audit.

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~~Para No. 02~~

Para-4

Audit Memo No. 07
Dated: 30/07/2014
(2009-2014)

Subject: Income Tax recovery Rs.5798/- for the financial years 2009-14.

HRA rebate were allowed without including DA.

HRA rebate were allowed without including DA as a salary part and consequently there is less deduction of tax and education cess in the following cases.

Shri Harish Chandra, UDC- (2011-12)

	TDS as per calculation sheet Amount (Rs.)	Revised Calculation Amount Rs.
Gross total Income		
Less: HRA	4,19,280	4,19,280
Total Taxable Income	62,824	51,504
Deduction (80C)	3,56,458	3,67,776
Medical Insurance (80D)	1,00,000	1,00,000
Donations (80G)	2,700	2,700
Total Taxable Income	0	0
Total Tax	2,53,756	2,65,076
Add Cess 3%	7,376	8,507
TOTAL INCOME TAX	221	255
TAX DEDUCTED	7,597	8,762
RECOVERY	7,597	7,597
	00	1,165

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Shri Arun Kumar Singh Yadav, AE(P) - (2011-12)

	TDS as per calculation sheet Amount (Rs.)	Revised Calculation Amount Rs.
Gross total income	7,87,056	7,87,056
Less: HRA	1,16,776	95,808
Total Taxable Income	6,70,280	6,91,248
Deduction (80C)	1,00,000	1,00,000
Infrastructure Bond	20,000	20,000
Medical Insurance (80D)	3,900	3,900
Donations (80G)	0	0
Total Taxable Income	5,46,380	5,67,348
Total Tax	41,276	45,470
Add Cess 3%	1,238	1,364
TOTAL INCOME TAX	42,514	46,834
TAX DEDUCTED	42,514	42,514
RECOVERY	00	4,320

Shri Randeep Singh, LDC - (2012-13)

	TDS as per calculation sheet Amount (Rs.)	Revised Calculation Amount Rs.
Gross total income	3,38,955	3,38,955
Less: HRA	44,685	41,059
Total Taxable Income	2,94,270	2,97,896
Deduction (80C)	94,860	94,860
Infrastructure Bond	0	0
Medical Insurance (80D)	0	0
Donations (80G)	0	0
Total Taxable Income	1,99,410	2,03,036
Total Tax	0	304
Add Cess 3%	0	9
TOTAL INCOME TAX	0	313
TAX DEDUCTED	0	0
RECOVERY	0	313

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The recovery of less deduction of income tax amounting to Rs.5798/- as pointed out above, may be recovered from the concerned officers/officials and be deposited in concerned head in the govt. account, under intimation to the audit.

The similar cases of the audit period may also be reviewed and if any discrepancy noticed, the same may also be recovered under intimation to audit.

~~Para No. 03~~

Para-5

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Audit Memo. No.14
Date: 04.08.2014
(Period 2009-14)

Subject: Escalated estimated cost - Rs.1,33,49,659/-

As per order of Finance (Infrastructure) Department, Govt. of NCT of Delhi bearing No.8/2/2007-A/CD-01295543/2012-13/Exp.4/854-73 dated 12th September, 2012 wherein Delhi Schedule Rates, 2012 were adopted for capital works/projects of Govt. of NCT of Delhi to be executed by the work executing agencies including PWD, I&FCD etc. and other local bodies as per rates/stipulation i.e. DSR 2012 minus 12% for road works.

In following cases instead of adopting DSR 2012 minus 12%, the department has added 8% cost index in the estimated cost.

(In Rupees)

S.No.	Name of Work/ File No.	Estimated cost put to tender by minus 12% and add 8% cost index	Estimated cost to be adopted by minus 12% cost index (ECx8/95.04)	Escalated estimated cost
1.	Strengthening, Improvement of footpath and providing and fixing of retro reflective road signage and upgradation of street lightning on road under Sector-5, Rohini, Delhi (SH:Strengthening of Road and Improvement of footpath)	3,47,90,704/-	3,06,15,819/-	41,74,884/-
2.	Strengthening, signage work and upgradation of street light in Rohini, Sector-13 Extn., 15 & 19 interconnection roads transferred to PWD from MCD Delhi (SH: Strengthening of Roads)	3,29,84,247/-	2,90,26,137/-	39,58,109/-
3.	Strengthening, Improvement of footpath, providing and fixing	4,34,72,220/-	3,82,55,553/-	52,16,666/-

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retro reflective road signages and upgradation of street lighting on roads under Sector-6 in Rohini Delhi (SH: Strengthening of Road & Improvement of footpath)			
TOTAL			1,33,49,659

For not adopting the cost index fixed by the government as per DSR 2012, the estimated cost in the above mentioned cases were escalated by Rs.1,33,49,659/-. The department is advised to adopting the DSR fixed by the government.

~~Para No. 04~~ Para-6
 Audit Memo. No.12
 (Period 2009-14)

Date: 01.08.2014

Subject : Exceeded Expenditure over Budget Allocation.

Budget Allotment and Expenditure Statement of Plan Heads, Non-Plan Heads and Salary for the FYs 2009-14 shows that expenditure in the following cases have been exceeded over the allotted budget:

Major Head	Financial Year	Budget Allotted	Expenditure	Variation
4055 - Delhi Forensic Lab.	2010-11	20.00	65.35	- 45.35
	2012-13	00.00	88.44	-88.44
4202 - Education	2010-11	3830.00	3870.81	-40.81
	2012-13	2000.00	2020.90	-20.90
4216 - Housing	2011-12	4123.00	4189.53	-66.53
4054 - Road & Bridges	2010-11	4100.00	4609.14	-509.14
	2013-14	80.00	84.96	-4.96
2059 - Work Payment Construction	2010-11	4100.00	4609.14	-509.14
	2011-12	6000.00	6032.27	-32.27
	2012-13	4850.00	4944.35	-94.35
M&R	2010-11	890.00	1012.27	-122.27
	2013-14	1847.00	1895.90	-48.09
	2010-11	00.00	85.17	-85.17
2216-Housing (M&R)	2011-12	00.00	159.96	-159.96
	2012-13	00.00	157.15	-157.15
	2013-14	00.00	507.73	-507.73
	2010-11	00.00	00.00	00.00

The department is advised to adhere the GFRs rules .

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CURRENT AUDIT REPORT

2014-17

PARA-1 Short recovery of Income Tax of Rs. 95,484/- (Audit Memo No. 3 Dated: 06.02.2018, Audit Memo No. 4 dated 06.02.2018 & Audit Memo No. 8 dated 08.02.2018)

During the test check of Income Tax calculation sheets for the audit period from F.Y. 2014-15 to 2016-17, it has been observed that rebate of HRA was allowed in excess of that admissible, without taking the component of DA in the following cases :

2014-15

Sh. Lal Chand Sharma, A.E.

Particulars	I.Tax calculation as per school	Observation as per Audit	Difference
Gross Salary	786753	786753	0
Less : Exemption u/s 10(13A) Actual amount of House Rent Allowance received or Expenditure on rent in excess of 10% of the Salary or 50% of salary, whichever is the least.	93324	92961	-363
Total	693429	693792	363
Less : deduction u/s 80 C	150000	150000	0
Less : deduction u/s 80 D	3900	3900	0
Net Taxable Income	539529	539892	363
Income exceeding Rs. 250000	289529	289892	363
I.Tax @ 10%	25000	25000	0
I.Tax @ 20%	7906	7978	72
E. Cess	987	989	2
Total	33893	33967	74

HRA calculation	
BP+GP+DA	642386
Rent paid	157200
10% of Pay	64239
HRA rebate eligible	92961

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K. Ashok Kumar, Architect

Particulars	I. Tax calculation as per school	Observation as per Audit	Difference
Gross Salary	790117	790117	0
Less : Exemption u/s 10(13A) Actual amount of House Rent Allowance received or Expenditure on rent in excess of 10% of the Salary or 50% of salary, whichever is the least.	34976	15148	-19828
Less : HBA Interest	45025	45025	0
Total	710116	729944	19828
Less : deduction u/s 80 C	150000	150000	0
Less : deduction u/s 80 D	3900	3900	0
Net Taxable Income	556216	576044	19828
Income exceeding Rs. 250000	306216	326044	19828
I. Tax @ 10%	25000	25000	0
I. Tax @ 20%	11243	15209	3966
E. Cess	1087	1206	119
Total	12330	16415	4085

HRA calculation	
BP+GP+DA	408524
Rent paid	56000
10% of Pay	40852
HRA rebate eligible	15148

Arun Kumar, E.E.

Particulars	I. Tax calculation as per school	Observation as per Audit	Difference
Gross Salary	1135677	1135677	0
Less : Exemption u/s 10(13A) Actual amount of House Rent Allowance received or Expenditure on rent in excess of 10% of the Salary or 50% of salary, whichever is the least.	99476	52030	-47446
Total	1036201	1083647	47446
Less : deduction u/s 80 C	144130	144130	0
Less : deduction u/s 80 D	6511	6511	0
Net Taxable Income	885560	933006	47446
Income exceeding Rs. 250000	635560	683006	47446
I. Tax @ 10%	25000	25000	0
I. Tax @ 20%	77112	86601	9489
E. Cess	3063	3348	285
Total	105175	114949	9774

HRA calculation	
BP+GP+DA	919698
Rent paid	144000
10% of Pay	91970
HRA rebate eligible	52030

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Ashwani Kumar Malhotra, A.E.

Particulars	I.Tax calculation as per school	Observation as per Audit	Difference
Gross Salary	813487	813487	0
Less : Exemption u/s 10(13A) Actual amount of House Rent Allowance received or Expenditure on rent in excess of 10% of the Salary or 50% of salary, whichever is the least.	65460	33730	-31730
Total	748027	779757	31730
Less : deduction u/s 80 C	150000	150000	0
Less : deduction u/s 80 D	3900	3900	0
Net Taxable Income	594127	625857	31730
Income exceeding Rs. 250000	344127	375857	31730
I.Tax @ 10%	25000	25000	0
I.Tax @ 20%	18825	25171	6346
E. Cess	1315	1505	190
Total	45140	51676	6536

HRA calculation	
BP+GP+DA	622697
Rent paid	96000
10% of Pay	62270
HRA rebate eligible	33730

Purna Sharma, A.A. (Deptt)

Particulars	I.Tax calculation as per school	Observation as per Audit	Difference
Gross Salary	743044	743044	0
Less : Exemption u/s 10(13A) Actual amount of House Rent Allowance received or Expenditure on rent in excess of 10% of the Salary or 50% of salary, whichever is the least.	66612	35311	-31301
Total	676432	707733	31301
Less : deduction u/s 80 C	150000	150000	0
Less : deduction u/s 80 D	7400	7400	0
Net Taxable Income	519032	550333	31301
Income exceeding Rs. 250000	269032	300333	31301
I.Tax @ 10%	25000	25000	0
I.Tax @ 20%	3806	10067	6261
E. Cess	864	1052	188
Total	29670	36119	6449

HRA calculation	
BP+GP+DA	606890
Rent paid	96000
10% of Pay	60689
HRA rebate eligible	35311

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2016
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Sh. V.K. Sharma, A.A. (Deptt)

Particulars	I.Tax calculation as per school	Observation as per Audit	Difference
Gross Salary	728044	728044	0
Less : Exemption u/s 10(13A) Actual amount of House Rent Allowance received or Expenditure on rent in excess of 10% of the Salary or 50% of salary, whichever is the least.	66612	35311	-31301
Total	661432	692733	31301
Less : deduction u/s 80 C	150000	150000	0
Net Taxable Income	511432	542733	31301
Income exceeding Rs. 250000	261432	292733	31301
I.Tax @ 10%	25000	25000	0
I.Tax @ 20%	2286	8547	6261
E. Cess	819	1006	188
Total	28105	34553	6449

HRA calculation	
BP+GP+DA	606890
Rent paid	96000
10% of Pay	60689
HRA rebate eligible	35311

2015-16

Sh. Narender Singh, A.Admn. Officer

Particulars	I.Tax calculation as per school	Observation as per Audit	Difference
Gross Salary	689350	689350	0
Less : Exemption u/s 10(13A) Actual amount of House Rent Allowance received or Expenditure on rent in excess of 10% of the Salary or 50% of salary, whichever is the least.	76716	58219	-18497
Total	612634	631131	18497
Less : deduction u/s 80 C	150000	150000	0
Less : deduction u/s 80 D	3900	3900	0
Net Taxable Income	458734	477231	18497
Income exceeding Rs. 250000	208734	227231	18497
I.Tax @ 10%	20873	22723	1850
Less : 87 A (Rs. 2000/-)	18873	20723	1850
E. Cess	566	622	56
Total	19439	21345	1906

HRA calculation	
BP+GP+DA	557812
Rent paid	114000
10% of Pay	55781
HRA rebate eligible	58219

sh. Narender Singh

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Smt. Bhagwati Bachani, Steno Gr. I

Particulars	I.Tax calculation as per school	Observation as per Audit	Difference
Gross Salary	718136	718136	0
Less : Exemption u/s 10(13A) Actual amount of House Rent Allowance received or Expenditure on rent in excess of 10% of the Salary or 50% of salary, whichever is the least.	73052	41498	-31554
Total	645084	676638	31554
Less : deduction u/s 80 C	150000	150000	0
Less : deduction u/s 80 D	0	0	0
Net Taxable Income	495084	526638	31554
Income exceeding Rs. 250000	245084	276638	31554
I.Tax @ 10%	24508	27664	3156
Less : 87 A (Rs. 2000/-)	22508	25664	3156
E. Cess	675	770	95
Total	23183	26434	3251

HRA calculation	
BP+GP+DA	581019
Rent paid	99600
10% of Pay	58102
HRA rebate eligible	41498

Sh. K. Ashok Kumar, Architect

Particulars	I.Tax calculation as per school	Observation as per Audit	Difference
Gross Salary	823481	823481	0
Less : Exemption u/s 10(13A) Actual amount of House Rent Allowance received or Expenditure on rent in excess of 10% of the Salary or 50% of salary, whichever is the least.	53320	25810	-27510
Less : Interest on HBA	42737	42737	0
Total	727424	754934	27510
Less : deduction u/s 80 C	150000	150000	0
Less : deduction u/s 80 D	3900	3900	0
Net Taxable Income	573524	601034	27510
Income exceeding Rs. 250000	323524	351034	27510
I.Tax @ 10%	25000	25000	0
I.Tax @ 20%	14704	20207	5503
E. Cess	1191	1356	165
Total	40895	46563	5668

HRA calculation	
BP+GP+DA	701896
Rent paid	96000
10% of Pay	70190
HRA rebate eligible	25810

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C-13

Smt. Prerna Sharma, A.A. (Deptt.)

Particulars	I.Tax calculation as per school	Observation as per Audit	Difference
Gross Salary	795014	795014	0
Less : Exemption u/s 10(13A) Actual amount of House Rent Allowance received or Expenditure on rent in excess of 10% of the Salary or 50% of salary, whichever is the least.	65724	29964	-35760
Total	729290	765050	35760
Less : deduction u/s 80 C	148500	148500	0
Less : deduction u/s 80 D	3900	3900	0
Net Taxable Income	576890	612650	35760
Income exceeding Rs. 250000	326890	362650	35760
I.Tax @ 10%	25000	25000	0
I.Tax @ 20%	15378	22530	7152
E. Cess	1211	1426	215
Total	41589	48956	7367

HRA calculation	
BP+GP+DA	660364
Rent paid	96000
10% of Pay	66036
HRA rebate eligible	29964

Sh. Devender Prasad, J.E.

Particulars	I.Tax calculation as per school	Observation as per Audit	Difference
Gross Salary	512626	512626	0
Less : Exemption u/s 10(13A) Actual amount of House Rent Allowance received or Expenditure on rent in excess of 10% of the Salary or 50% of salary, whichever is the least.	57540	56555	-985
Total	455086	456071	985
Less : deduction u/s 80 C	150000	150000	0
Less : deduction u/s 80 D	2700	2700	0
Net Taxable Income	302386	303371	985
Income exceeding Rs. 250000	52386	53371	985
I.Tax @ 10%	5239	5337	98
Less : 87 A (Rs. 2000/-)	3239	3337	98
E. Cess	97	100	3
Total	3336	3437	101

HRA calculation	
BP+GP+DA	418452
Rent paid	98400
10% of Pay	41845
HRA rebate eligible	56555

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C-12

Sh. Lal Chand Sharma, A.E.

Particulars	I.Tax calculation as per school	Observation as per Audit	Difference
Gross Salary	857344	857344	0
Less : Exemption u/s 10(13A) Actual amount of House Rent Allowance received or Expenditure on rent in excess of 10% of the Salary or 50% of salary, whichever is the least.	96144	92101	-4043
Total	761200	765243	4043
Less : deduction u/s 80 C	150000	150000	0
Less : deduction u/s 80 D	3900	3900	0
Net Taxable Income	607300	611343	4043
Income exceeding Rs. 250000	357300	361343	4043
I.Tax @ 10%	25000	25000	0
I.Tax @ 20%	21460	22269	809
E. Cess	1394	1418	24
Total	47854	48687	833

HRA calculation	
BP+GP+DA	698992
Rent paid	162000
10% of Pay	69899
HRA rebate eligible	92101

Sh. Ravinder Singh, LDC

Particulars	I.Tax calculation as per school	Observation as per Audit	Difference
Gross Salary	510216	510216	0
Less : Exemption u/s 10(13A) Actual amount of House Rent Allowance received or Expenditure on rent in excess of 10% of the Salary or 50% of salary, whichever is the least.	52188	34044	-18144
Total	458028	476172	18144
Less : deduction u/s 80 C	150000	150000	0
Less : deduction u/s 80 D	1500	1500	0
Net Taxable Income	306528	324672	18144
Income exceeding Rs. 250000	56528	74672	18144
I.Tax @ 10%	5653	7467	1814
Less : 87 A (Rs. 2000/-)	3653	5467	1814
E. Cess	110	164	54
Total	3763	5631	1868

HRA calculation	
BP+GP+DA	379556
Rent paid	72000
10% of Pay	37956
HRA rebate eligible	34044

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C-11

Sh. Ramesh Kumar, Sr. Draughtsman

Particulars	I.Tax calculation as per school	Observation as per Audit	Difference
Gross Salary	776340	776340	0
Less : Exemption u/s 10(13A) Actual amount of House Rent Allowance received or Expenditure on rent in excess of 10% of the Salary or 50% of salary, whichever is the least.	67112	32990	-34122
Total	709228	743350	34122
Less : deduction u/s 80 C	150000	150000	0
Less : deduction u/s 80 D	0	0	0
Net Taxable Income	559228	593350	34122
Income exceeding Rs. 250000	309228	343350	34122
I.Tax @ 10%	25000	25000	0
I.Tax @ 20%	11846	18670	6824
E. Cess	1105	1310	205
Total	37951	44980	7029

HRA calculation	
BP+GP+DA	630104
Rent paid	96000
10% of Pay	63010
HRA rebate eligible	32990

Sh. Ashwani Kumar Malhotra, A.E.

Particulars	I.Tax calculation as per school	Observation as per Audit	Difference
Gross Salary	828362	828362	0
Less : Exemption u/s 10(13A) Actual amount of House Rent Allowance received or Expenditure on rent in excess of 10% of the Salary or 50% of salary, whichever is the least.	64536	27345	-37191
Total	763826	801017	37191
Less : deduction u/s 80 C	150000	150000	0
Less : deduction u/s 80 D	3900	3900	0
Net Taxable Income	609926	647117	37191
Income exceeding Rs. 250000	359926	397117	37191
I.Tax @ 10%	25000	25000	0
I.Tax @ 20%	20492	29423	8931
E. Cess	1365	1633	268
Total	46857	56056	9199

HRA calculation	
BP+GP+DA	686552
Rent paid	96000
10% of Pay	68655
HRA rebate eligible	27345

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Sh. V.K. Sharma, A.A. (Deptt.)

Particulars	I.Tax calculation as per school	Observation as per Audit	Difference
Gross Salary	795105	795105	0
Less : Exemption u/s 10(13A) Actual amount of House Rent Allowance received or Expenditure on rent in excess of 10% of the Salary or 50% of salary, whichever is the least.	65724	29964	-35760
Total	729381	765141	35760
Less : deduction u/s 80 C	150000	150000	0
Less : deduction u/s 80 D	0	0	0
Net Taxable Income	579381	615141	35760
Income exceeding Rs. 250000	329381	365141	35760
I.Tax @ 10%	25000	25000	0
I.Tax @ 20%	15878	23028	7150
E. Cess	1226	1441	215
Total	42104	49469	7365

HRA calculation	
BP+GP+DA	660364
Rent paid	96000
10% of Pay	66036
HRA rebate eligible .	29964

2016-17

Sh. K. Ashok Kumar, Architect

Particulars	I.Tax calculation as per school	Observation as per Audit	Difference
Gross Salary	1052526	1052526	0
Less : Exemption u/s 10(13A) Actual amount of House Rent Allowance received or Expenditure on rent in excess of 10% of the Salary or 50% of salary, whichever is the least.	85096	13570	-71526
Less : Interest on HBA	39041	39041	0
Total	928389	999915	71526
Less : deduction u/s 80 C	150000	150000	0
Less : deduction u/s 80 D	3900	3900	0
Net Taxable Income	774489	846015	71526
Income exceeding Rs. 250000	524489	596015	71526
I.Tax @ 10%	25000	25000	0
I.Tax @ 20%	54898	69203	14305
E. Cess	2397	2826	429
Total	82295	97029	14734

HRA calculation	
BP+GP+DA	824299
Rent paid	96000
10% of Pay	82430
HRA rebate eligible	13570

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Sh. V.K. Sharma, A.A. (Deptt.)

Particulars	I.Tax calculation as per school	Observation as per Audit	Difference
Gross Salary	967408	967408	0
Less : Exemption u/s 10(13A) Actual amount of House Rent Allowance received or Expenditure on rent in excess of 10% of the Salary or 50% of salary, whichever is the least.	31708	18139	-13569
Total	935700	949269	13569
Less : deduction u/s 80 C	150000	150000	0
Less : deduction u/s 80 D	0	0	0
Net Taxable Income	785700	799269	13569
Income exceeding Rs. 250000	535700	549269	13569
I.Tax @ 10%	25000	25000	0
I.Tax @ 20%	57140	59854	2714
E. Cess	2464	2546	82
Total	84604	87400	2796

HRA calculation	
BP+GP+DA	778609
Rent paid	96000
10% of Pay	77861
HRA rebate eligible	18139

The department may recover Rs. 95484/- on account of short recovery of Income Tax for the financial year 2014-17 after due verification of facts and figures under intimation to Audit. Other similar type of cases may also be got reviewed.

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PARA-02

Short /non- recovery of License Fee & Water charges amounting to Rs. 63186/-. (Audit Memo No. 07 Dated: 08.02.2018 & Audit Memo No. 13 dated 12.02.2018)

As per order No. F. 18011/1/2013-Pol.III dated 21.12.2013 issued by Directorate of Estate & No. F. 4(4)/Misc./PWD&H/A-II/2004/2749-2765 dated 10.03.2014 regarding revision of rates of license fee of the govt. of NCT of Delhi Residential (General Pool) Accommodation wherein rates of License fee of govt. accommodations have been revised w.e.f. 01.07.2013, but during the scrutiny of PBR, it was observed that the department is not deducting / recovering the License fee & Water charges from the salary of the allottees of the govt. accommodation as per the above order, details of some of the cases is as under :

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License Fee

Sr No.	Name of employees & Designation	Type of Accommodation	License fee recovered by the Deptt.	License fee to be recovered	Period	Total months	Difference / recovery to be made
1	Sh. Krishan Bahadur, LDC	II	110	245	March, 2014 to May 2014	03	405
2	Raj Kishore Raj, AE	III	265	310	Dec. 2014 to Apr. 2016	17	765
3	Manju Kujur, LDC	II	205	245	Oct. 2015 to April, 2016	07	280
4	A.K. Mishra, AE	III	310	370	Feb, 2015 to Feb. 2017	25	1500
5	Sh. P.B. Singh	V	900	1065	May, 2016 to Jan. 2017	09	1485
6	Sarfraz, S.O.	III	253	370	May, 2016 to Oct, 2016	06	702
7	Arun Kumar Tyagi	IV	420	500	May, 2016 to Jan, 2018	21	1680
8	Ram Singh Bhawaria, S.O.	II	183	310	May, 2016 to Jan, 2018	21	2667
Total recovery to be made							9484

Water Charges

Sr No.	Name of employees & Designation	Type of Accommodation	Water charges recovered by the Deptt.	Water charges to be recovered	Period	Total months	Difference / recovery to be made
1	Sh. Krishan Bahadur, LDC	II	20	196	March, 2014 to Sept. 2014	07	1232
2	Kundan Singh Rawat, LDC	II	0	196	March, 2014 to April, 2014	02	392
3	Raj Kishore Raj, AE	III	15	236	Dec. 2014 to Apr. 2016	17	3757
4	A.K. Mishra, AE	III	0	236	Feb, 2015 to Feb. 2017	25	5900
5	Anand Kumar, UDC	II	0	196	June, 2014 to Aug. 2016	27	5292
6	I.S Mandijwal, E.E.	IV	0	315	March & April, 2016	02	630
7	P.B. Singh	V	0	472	May, 2016 to Jan. 2017	09	4248
8	Raj Paul, A.E.	V	0	472	May, 2016 to Jan, 2018	21	9912
9	Manju Bala, O.S.	II	0	196	May, 2016 to Dec. 2016	08	1568
10	Sarfraz, S.O.	III	0	236	May, 2016 to Oct, 2016	06	1416
11	Sewa Ram Kukreja, UDC	II	0	196	May, 2016 to Jan. 2018	21	4116
12	Devender Kumar, LDC	II	0	196	May, 2016 to Jan. 2018	21	4116

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13.	Hikmat Singh, LDC	II	0	196	May & June, 2016	02	392
14.	Arun Kumar Tyagi, A.D.	IV	0	315	May, 2016 to Jan, 2018	21	6615
15.	Ram Singh Bhawaria, S.O.	II	0	196	May, 2016 to Jan, 2018	21	4116
Total recovery to be made							53702

The department may recover Rs. 63186/- (9484+53702) on account of short / non recovery of license fee and water charges after due verification of facts and figures under intimation to Audit. Similar types of other cases may also be got reviewed.

PARA-03 A Short deduction of UTGEIS/CGEGIS contribution. (Audit Memo No. 02 dated: 02.02.2018)

As per instructions of Central Govt. employees Group Insurance Scheme, 1980, Rs. 120/- is to be deducted as CGEGIS from the salary of Group 'A' employee, however, during the scrutiny of the PBR for the period 2014-15 to 2016-17, it has been observed that subscription of CGEGIS was not being deducted as per the above instructions, details of short deduction is as under:

S. No.	Name & designation	Grade Pay	Subs. to be deducted	Subs. Deducted	Period	Difference
1.	Sh. Ganga Ram, EE	6600/-	120/-	60/-	June, 2015 to Dec. 2015	420
2.	Sh. Dharamvir Singh, EE	7600/-	120/-	60/-	May, 2015 to April, 2016	720
3.	Sh. Devashish Dewan, EE	6600/-	120/-	60/-	May, 2015 to Feb, 2017	1320
4.	Sh. Nigam Prakash Semwal, Dy. Dir	7600/-	120/-	60/-	May, 2016 to Aug, 2016	240
5.	Sh. Ayyub Ali, Asstt. Dir.	7600/-	120/-	60/-	May, 2016 to Feb, 2017	600
6.	Sh. Dharamvir Singh, Asstt. Dir.	7600/-	120/-	60/-	May, 2016 to Feb, 2017	600
7.	Sh. Shyam Singh, Asstt. Dir.	7600/-	120/-	60/-	May, 2016 to June, 2016	120
TOTAL						4020

The department may recover Rs. 4020/- on account of short recovery of UTGEIS of Group 'A' officers after due verification of facts and figures under intimation to Audit. Other types of similar cases, if any, may also be taken into account for similar action at your own level.

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PARA -03 B Short deduction of UTGEIS subscription from Group 'D' employees placed in PB-1 with Grade Pay of Rs. 1800/-. ((Memo No. 1 dated: 02/02/2018)

The rate of subscription to the erstwhile Group 'D' employees placed in PB-1 with Grade Pay of Rs. 1800 and classified as Group 'C' is at Rs. 30 per month w.e.f. January, 2011 onwards vide GOI, Ministry of Finance, Deptt. of Expenditure O.M. No. 7(1)/EV/2008 dated 10.09.2010.

During the test check of PBR for the period 2016-17, it was noticed that the UTGEIS subscription for Group 'D' employees who placed in PB-1 was not deducted at the enhanced rate of Rs. 30/- w.e.f. 01.01.2011 as per details given below:

Sr. No.	Name & Designation	Grade Pay	Amount recovered	Amount to be recovered	Amount short recovered
1.	Sh. Raghuwar Dayal Meena, MTS	1800	Rs. 15 /- p.m.	Rs. 30/- p.m.	Rs. 330 /- (April '16 to Jan. '18 i.e. 22 months)

The department may recover Rs. 330/- on account of short recovery of UTGEIS after due verification of facts and figures under intimation to Audit. Other similar cases, if any, may also be taken into account for similar action at your own level.

PARA-04A Recovery of Rs. 8105/- on account of TA on Transfer. (Audit Memo. No. 12 dated: 09.02.2018)

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During the test check of travelling allowance on transfer bill it has been noticed that Sh. K. Ashok Kumar, Architect was transferred from Hyderabad to New Delhi and has claimed amounting to Rs. 1,05,297/- as TA bill on Transfer, the Department restricted the bill & passed Rs. 96,052/-. The voucher No. 309 dated 11.12.2014 included the journey performed by Sh. K. Ashok Kumar, Architect, first from Hyderabad to Delhi on 13.07.2014 and then journey performed by the official from New Delhi to Hyderabad and back on 25.07.2014 & 20.08.2014 respectively. The Department has paid Air fare from Hyderabad to Delhi for the journey performed on 13.07.2014 and further the officer claimed to and fro journey from Delhi to Hyderabad and back on 25.07.2014 & 20.08.2014 respectively. The department has not paid for the journey performed from Hyderabad to Delhi as the ticket was booked from unauthorized agent & paid Rs. 8105/- for journey subsequently performed from Delhi to Hyderabad.

As per SR 116, GIO(5), Para VI it has been provided that the employee will be entitled for an additional fare by the entitled class for self for both onward and return journeys, if he has to leave his family behind due to non-availability of Government accommodation at the new place of posting.

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Further as per SR 116, GIO (12) An employee whose family does not accompany him to the new station while joining on transfer, has an option to claim for him


either for the first journey undertaken to join the new post
or for the journey subsequently undertaken along with family members.

Since the officer has not brought his family while on traveling the subsequent journey, and hence the amount of Rs. 8105/- towards the journey performed by air from Delhi to Hyderabad may be recovered after due verification of facts and figures under intimation to the Audit.

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PARA-04B Non Production of Records.

1. All stock registers.
2. Works Register
3. Files of condemnation / auction of items.


(JASRAJ SINGH)
Inspecting Audit Officer
Audit Party No. XIX

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Current Audit Report

During the course of current audit, 10 observation Memos were issued to the O/o The Chief Engineer , North Zone (M), (Old Zone- M-3), 5th Floor, MSO Building, I.P. Estate, New Delhi for the period 2017-18 to 2019-20. No audit memos was settled on the spot. All 10 audit Memos have been converted into 04 Audit Paras and 04 TANs.

Details of Current Recovery:

S.No.	Memo No.	Details of Recoveries [amount in rupees]			Incorporated in Para No.
		Raised	Recovered on Spot	Balance	
1	02	172853 ✓	0	172853	PARA-01
2	03	6111 ✓	0	6111	PARA-02 (i)
3	06	9628 ✓	0	9628	PARA-02 (ii)
4	08	17074 ✓	0	17074	PARA-02 (iii)
5	04	3860 ✓	0	3860	PARA-03
6	01	1475 ✓	0	1475	PARA-04
	Total	211001 ✓	0	2011001	

Internal audit report has been prepared on the basis of information furnished and made available by the O/o The Chief Engineer , North Zone (M), (Old Zone- M-3), 5th Floor, MSO Building, I.P. Estate, New Delhi for the period 2017-18 to 2019-20. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and / non information on the part of auditee.

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

PART-II
CURRENT AUDIT REPORT (2017-18 to 2019-20)

PARA-01 Non-recovery of monthly contribution of Rs. 172853/- on account of NPS from the salary.

*Page No. 1-12/1 of
K D Singh*

(Audit Memo No. 02 , Dated: 03.11.2020)

As per New Pension Scheme, it has been provided that recoveries towards Tier I contribution will start from salary of the month following the month in which the Govt. servant has joined service. Hence, it is mandatory to recover monthly contribution of NPS @ 10% of emoluments (Basic Pay + DA) from the salary of official who have joined the Government service on or after 01.01.2004 and remitted to NPS Account.

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

Name of the official	Date of Appointment	Period for which contribution not recovered	Monthly emoluments (Basic + DA)	No. of Months	NPS recovered by Deptt.	NPS to be recovered (@ 10 of Basic + DA) (Rs.)
Ku. Jyoti pandey, Steno, Gr-II	20.04.2017	May 2017, June 2017,	25500+1020=26520	2 Months	0	5304
		July 2017, August 2017	25500+1275=26775	2 Months		5356
Vikas Yadav , LDC	14.03.2018	April 2018, May 2018, June 2018,	19900+1393=21293	3 Months	0	6387
		July 2018, August 2018 Sept. 2018	19900+1791=21691	3 Months	0	6507
Narender Kumar, LDC.	12.04.2018	May 2018, June 2018,	19900+1393=21293	2 Months	0	4258
		July 2018, August 2018, Sept. 2018, Oct. 2018, Nov. 2018, Dec. 2018	19900+1791=21691	6 Months	0	13014
		Jan. 2019, Feb. 2019, March 2019, April 2019, May 2019, June 2019	20500+2460=22960	6 Months	0	13776
		July 2019, August 2019, Sept. 2019, Oct. 2019, Nov. 2019, Dec. 2019,	20500+3485=23985	6 Months	0	14394
		Jan. 2010, Feb. 2020	21100+3587=24687	2 Months	0	4938
Naveen , MTS	19.09.2018	Oct. 2018, Nov. 2018, Dec. 2018	18000+1620=19620	3 Months	0	5886
		Jan. 2019, Feb. 2019, March 2019, April 2019	18000+2160=20160	4 Months	0	8064
Chetna, Asst. A.D.	14.09.2018	Oct. 2018, Nov. 2018, Dec. 2018	35400+3186=38586	3 Months	0	11577
		Jan. 2019, Feb. 2019, March 2019, April 2019,	35400+4248=39648	6 Months	0	23790

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		May 2019, June 2019				
		July 2019, August 2019, Sept. 2019, Oct. 2019, Nov. 2019,	36500+6205=42705	6 Months	0	25626
Akhilesh Kumar Yadav, MTS	30.10.2018	Nov. 2018, Dec. 2018	18000+1620=19620	2 Months	0	3924
		Jan. 2019, Feb. 2019, March 2019, April 2019	18000+2160=20160	4 Months	0	8064
Sonu Kumar, MTS	15.10.2018	Nov. 2018, Dec. 2018	18000+1620=19620	2 Months	0	3924
		Jan. 2019, Feb. 2019, March 2019, April 2019,	18000+2160=20160	4 Months	0	8064
Total contribution to be recovered						172853

Reasons of the above may be elucidated to Audit. Further recovery of Rs. 172853/- as NPS from their salaries may be made and remitted in their NPS Account head after due verification of facts and figures and similar types of other cases of the audit period may also be got reviewed at HOO level.

PARA-02(i) Income tax – Recovery of Rs. 6111/-.

HRA rebate was allowed without including D.A.

(Audit Memo No. 03 , Dated: 03.11.2020)

During the test check of Income Tax calculation sheets for the audit period 2017-18 rebate of HRA was allowed in excess/inadmissible as per rules in the following case :

(A) Ganesh Giri, L.D.C. (2017-18):-

Particulars	I.Tax calculation as per Office	Observation as per Audit	Diff.
Gross Salary (A)	634238	634238	0
Less : Exemption u/s 10(13A) Actual amount of House Rent Allowance received or Expenditure on rent in excess of 10% of the Salary or 50% of salary, whichever is the least.	49400	47299	2101
Less: T.A.	19200	19200	0
Less: HBA			0
Less : deduction u/s 80 C	150000	150000	0
Less : deduction u/s 80 D	0	0	0
Total Deduction (B)	218600	216499	2101
Net Taxable Income (A-B)	415638	417739	2101
I.Tax @ 5%	8282	8387	105
I.Tax @ 20%	0	0	0
I.Tax @ 30%	0	0	0
E. Cess	248	252	4
Tax paid / to be paid by the employee	8530	8639	109

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HRA calculation	
BP+DA	487014
Rent paid	96000
10% of Pay	48701
HRA rebate eligible	47299✓

(B) Hans Raj , Fero Printer (2017-18):-

Particulars	I.Tax calculation as per Office	Observation as per Audit	Diff.
Gross Salary (A)	650828	650828	0
Less : Exemption u/s 10(13A) Actual amount of House Rent Allowance received or Expenditure on rent in excess of 10% of the Salary or 50% of salary, whichever is the least.	49400	47299	2101
Leas:T.A.	19200	19200	0
Less: HBA			0
Less : deduction u/s 80 C	150000	150000	0
Less : deduction u/s 80 D	2625	2625	0
Total Deduction (B)	221225	219124	2101
Net Taxable Income (A-B)	429603	431704	2101
I.Tax @ 5%	8980	9085	105
I.Tax @ 20%	0	0	0
I.Tax @ 30%	0	0	0
E. Cess	269	273	3
Tax paid / to be paid by the employee	9249	9358	109

HRA calculation	
BP+DA	487014
Rent paid	96000
10% of Pay	48701
HRA rebate eligible	47299

(C) Neeraj Kumar, Asst. Arct. (2017-18):-

Particulars	I.Tax calculation as per Office	Observation as per Audit	Diff.
Gross Salary (A)	781708	781708	0
Less : Exemption u/s 10(13A) Actual amount of House Rent Allowance received or Expenditure on rent in excess of 10% of the Salary or 50% of salary, whichever is the least.	37839	34239	3600
Less: Standard Deduction	0	0	0
Less: TA	19200	19200	
Less: HBA	0	0	0
Less : deduction u/s 80 C	150000	150000	0

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Less : deduction u/s 80 D	8125	8125	0
Total Deduction (B)	215164	211564	3600
Net Taxable Income (A-B)	566544	570144	3600
I.Tax @ 5%	12500	12500	0
I.Tax @ 20%	13309	14029	720
I.Tax @ 30%	0	0	0
E. Cess	774	796	22
Tax paid / to be paid by the employee	26583	27325	742

HRA calculation	
BP+DA	617610
Rent paid	96000
10% of Pay	61761
HRA rebate eligible	34239

(D) Keshavula Ashok Kumar, Architect (2017-18):-

Particulars	I.Tax calculation as per Office	Observation as per Audit	Diff.
Gross Salary (A)	1152792	1152792	0
Less : Exemption u/s 10(13A) Actual amount of House Rent Allowance received or Expenditure on rent in excess of 10% of the Salary or 50% of salary, whichever is the least.	29586	4577	25009
Less: T.A.	12800	12800	0
Less: HBA	34664	34664	0
Less : deduction u/s 80 C	150000	150000	0
Less : deduction u/s 80 D	8125	8125	0
Total Deduction (B)	235175	210166	25009
Net Taxable Income (A-B)	917617	942626	25009
I.Tax @ 5%	12500	12500	0
I.Tax @ 20%	83524	88525	5001
I.Tax @ 30%	0	0	0
E. Cess	2881	3031	150
Tax paid / to be paid by the employee	98905	104056	5151

HRA calculation	
BP+DA	914232
Rent paid	96000
10% of Pay	91423
HRA rebate eligible	4577

Reasons for allowing excess rebate of HRA may be elucidated to Audit. Further recovery of Rs. 6111/- may be made after due verification of facts and figures and similar types of other cases of the audit period may also be got reviewed at HOO level.

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PARA-02(ii) Income tax – Recovery of Rs. 9628/-.

HRA rebate was allowed without including D.A.

(Audit Memo No. 06 , Dated: 13.11.2020)

During the test check of Income Tax calculation sheets for the audit period 2018-19 rebate of HRA was allowed in excess/inadmissible as per rules in the following case :

(A) Ganesh Giri, L.D.C. (2018-19):-

Particulars	I.Tax calculation as per Office	Observation as per Audit	Diff.
Gross Salary (A)	690684	690684	0
Less : Exemption u/s 10(13A) Actual amount of House Rent Allowance received or Expenditure on rent in excess of 10% of the Salary or 50% of salary, whichever is the least.	48000	44072	3928
Less: Standard Deduction	40000	40000	0
Less: HBA			0
Less : deduction u/s 80 C	150000	150000	0
Less : deduction u/s 80 D	0	0	0
Total Deduction (B)	238000	234072	3928
Net Taxable Income (A-B)	452684	456612	3928
I.Tax @ 5%	10134	10331	197
I.Tax @ 20%	0	0	0
I.Tax @ 30%	0	0	0
E. Cess	405	413	8
Tax paid / to be paid by the employee	10539	10744	205

HRA calculation	
BP+DA	519280
Rent paid	96000
10% of Pay	51928
HRA rebate eligible	44072

(B) Hans Raj , Fero Printer (2018-19):-

Particulars	I.Tax calculation as per Office	Observation as per Audit	Diff.
Gross Salary (A)	715434	715434	0
Less : Exemption u/s 10(13A) Actual amount of House Rent Allowance received or Expenditure on rent in excess of 10% of the Salary or 50% of salary, whichever is the least.	48000	44072	3928
Less: Standard Deduction	40000	40000	0
Less: HBA			0
Less : deduction u/s 80 C	150000	150000	0
Less : deduction u/s 80 D	0	0	0
Total Deduction (B)	238000	234072	3928
Net Taxable Income (A-B)	477434	481362	3928

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I.Tax @ 5%	11372	11568	196
I.Tax @ 20%	0	0	0
I.Tax @ 30%	0	0	0
E. Cess	455	463	8
Tax paid / to be paid by the employee	11827	12031	204

HRA calculation	
BP+DA	519280
Rent paid	96000
10% of Pay	51928
HRA rebate eligible	44072

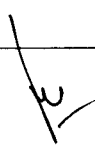
(C) Pardeep Kumar, E.E. (2018-19):-

Particulars	I.Tax calculation as per Office	Observation as per Audit	Diff.
Gross Salary (A)	1561506	1561506	0
Less : Exemption u/s 10(13A) Actual amount of House Rent Allowance received or Expenditure on rent in excess of 10% of the Salary or 50% of salary, whichever is the least.	195000	186899	8101
Less: Standard Deduction	40000	40000	0
Less: HBA	0	0	0
Less: Double T.A.	38400	38400	0
Less : deduction u/s 80 C	150000	150000	0
Less : deduction u/s 80 D	75000	75000	0
Total Deduction (B)	498400	490299	8101
Net Taxable Income (A-B)	1063106	1071207	8101
I.Tax @ 5%	12500	12500	0
I.Tax @ 20%	100000	100000	0
I.Tax @ 30%	18932	21362	2430
E. Cess	5257	5354	97
Tax paid / to be paid by the employee	136689	139216	2527

HRA calculation	
BP+DA	1071010
Rent paid	294000
10% of Pay	107101
HRA rebate eligible	186899

(D) Ashok Kumar, Artch. (2018-19):-

Particulars	I.Tax calculation as per Office	Observation as per Audit	Diff.
Gross Salary (A)	1295376	1295376	0
Less : Exemption u/s 10(13A) Actual amount of House Rent Allowance received or Expenditure on rent in excess of 10% of the	27055	0	27055

Salary or 50% of salary, whichever is the least.			
Less: Standard Deduction	40000	40000	0
Less: HBA	0	0	
Less: deduction u/s 80 E	87325	87325	0
Less : deduction u/s 80 C	150000	150000	0
Less : deduction u/s 80 D	7800	7800	0
Total Deduction (B)	312180	285125	27055
Net Taxable Income (A-B)	983196	1010251	27055
I.Tax @ 5%	12500	12500	0
I.Tax @ 20%	96640	100000	3360
I.Tax @ 30%	0	3075	3075
E. Cess	4366	4623	257
Tax paid / to be paid by the employee	113506	120198	6692

HRA calculation	
BP+DA	979704
Rent paid	96000
10% of Pay	97970
HRA rebate eligible	0

Reasons for allowing excess rebate of HRA may be elucidated to Audit. Further recovery of Rs. 9628/- may be made after due verification of facts and figures and similar types of other cases of the audit period may also be got reviewed at HOO level.

PARA-02(iii) Income tax – Recovery of Rs. 17074/-.

HRA rebate was allowed without including D.A.

(Audit Memo No. 08 , Dated: 17.11.2020)

During the test check of Income Tax calculation sheets for the audit period 2019-20 rebate of HRA was allowed in excess/inadmissible as per rules in the following case :

(A) Ganesh Giri, L.D.C. (2019-20):-

Particulars	I.Tax calculation as per Office	Observation as per Audit	Diff.
Gross Salary (A)	748396	748396	0
Less : Exemption u/s 10(13A) Actual amount of House Rent Allowance received or Expenditure on rent in excess of 10% of the Salary or 50% of salary, whichever is the least.	50160	42684	7476
Less: Standard Deduction	50000	50000	0
Less: HBA			0
Less : deduction u/s 80 C	150000	150000	0
Less : deduction u/s 80 D	3000	3000	0
Total Deduction (B)	253160	245684	7476
Net Taxable Income (A-B)	495236	502712	7476
I.Tax @ 5%	12262	12500	238

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I.Tax @ 20%	0	542	542
I.Tax @ 30%	0	0	0
E. Cess	490	522	31
Rebate under Section 87 A	13000	0	12500
Tax paid / to be paid by the employee	0	13564	13564

HRA calculation	
BP+DA	569156
Rent paid	99600
10% of Pay	56916
HRA rebate eligible	42684

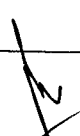
(B) Hans Raj , Fero Printer (2019-20):-

Particulars	I.Tax calculation as per Office	Observation as per Audit	Diff.
Gross Salary (A)	775396	775396	0
Less : Exemption u/s 10(13A) Actual amount of House Rent Allowance received or Expenditure on rent in excess of 10% of the Salary or 50% of salary, whichever is the least.	50160	42684	7476
Less: Standard Deduction	50000	50000	0
Less: HBA			0
Less : deduction u/s 80 C	150000	150000	0
Less : deduction u/s 80 D	3000	3000	0
Total Deduction (B)	253160	245684	7476
Net Taxable Income (A-B)	522236	529712	7476
I.Tax @ 5%	12500	12500	0
I.Tax @ 20%	4447	5942	1495
I.Tax @ 30%	0	0	0
E. Cess	678	738	60
Tax paid / to be paid by the employee	17625	19180	1555

HRA calculation	
BP+DA	569156
Rent paid	99600
10% of Pay	56916
HRA rebate eligible	42684

(C) Indranil Tat, A. Adm.Officer. (2019-20):-

Particulars	I.Tax calculation as per Office	Observation as per Audit	Diff.
Gross Salary (A)	958102	958102	0
Less : Exemption u/s 10(13A) Actual amount of House Rent Allowance received or Expenditure on rent in excess of 10% of the Salary or 50% of salary, whichever is the least.	37840	28442	9398

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Less: Standard Deduction	50000	50000	0
Leas: T.A.	0	0	
Less: HBA	0	0	0
Less : deduction u/s 80 C	150000	150000	0
Less : deduction u/s 80 D	5400	5400	0
Total Deduction (B)	243240	233842	9398
Net Taxable Income (A-B)	714862	724260	9398
I.Tax @ 5%	12500	12500	0
I.Tax @ 20%	42972	44852	1880
I.Tax @ 30%	0	0	0
E. Cess	2219	2294	75
Tax paid / to be paid by the employee	57691	59646	1955

HRA calculation	
BP+DA	569156
Rent paid	99600
10% of Pay	56916
HRA rebate eligible	42684

Reasons for allowing excess rebate of HRA may be elucidated to Audit. Further recovery of Rs. 17074/- may be made after due verification of facts and figures and similar types of other cases of the audit period may also be got reviewed at HOO level.

PARA-03: Short recovery of License Fee of Rs. 3860/-.

(Audit Memo No. 04 , Dated: 10.11.2020)

As per Order No. No. 18011/2/2015-Pol.III dated 18.07.2017 rates of license fee of Residential Accommodation were revised w.e.f. 01.07.2017 in respect of departments like Delhi Police, Directorate of Training and Tech. Education, Hospital, Dte. Of Social Welfare, PWD Enquiry Office and other departments, which have departmental pool accommodation at their disposal were also required to follow and execute aforesaid revised rates of license fee at their own level and ensure that the latest license fee payable by the allottees is levied and collected as per the above order.

During the course of audit and scrutiny of records, it has been observed that license fee rates are not being recovered at the revised rates in respect of below mentioned officers / officials. The detail of short recovery of is as under:

Name of Officer/ official	Type of Quarter allotted	Period	License fee recovered by the Dept. (Rs.)	License fee to be recovered (as per revised rates) (Rs.)	Difference (Rs.)	Recovery to be made (Rs.)
Akhilesh Kumar Mishra, A.E.	III, PWD quarter, Sidhara kala , Delhi- 52	01.07.2017 to 31.10.2018 (16 months)	310/- PM	470/- p.m.	160/-	2560/- ✓
Urmila Yadav	II, 923, DDA Flats, Gulabi Bagh	01.07.2017 to 30.04.2018 (10 months)	245/- PM	310/- p.m.	65/-	650/- ✓

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Jayant Chaudhary, S.O. (Hort.)	III, PWD Flats, Rohini	01.07.2017 to 30.04.2018 (10 months)	405/- PM	470/- p.m.	65/-	650/-
TOTAL RECOVERY TO BE MADE						3860/-

Reasons of the above short recovery of license fee may be elucidated to Audit. Further recovery of Rs. 3860/- may be made after due verification of facts and figures and similar types of other cases may also be got reviewed at HOO level.

PARA-04: Recovery of DGEHS Subscription of Rs.1475/-

*40% to wife
8000/-*

(Audit Memo No. 01 , Dated: 03.11.2020)

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

Corresponding Basic Pay to the beneficiary	Subscription under DGEHS
Level 1 to 5	250
Level 6	450
Level 7 to 11	650
Level 12 and above	1000

While scrutiny of PBR of the DDO, The Chief Engineer , North Zone (M),(Old Zone-M-3), 5th Floor, MSO Building, I.P. Estate, New Delhi for the period 2017-18 to 2019-20, it was noticed that DGEHS Subscription has not been recovered from the staff as per the revised rates in accordance with the circular issued as above. As such amount indicated against their names may be recovered after due verification under intimation to audit :-

S. No	Name & Designation	Periods in months	No. of months	Deducted per month as per PBR (in Rs.)	To be deducted per month (in Rs.)	Amount to be recovered (in Rs.)
	1	2	3	4	5	6
1.	Sanjay Verma, S.O.	Feb 2017 to April 2017	3	325	650	975 ✓
2.	Hansraj, F. Printer	Feb 2017 to May 2017	4	125	250	500
Total						1475

Reasons of the above short recovery may be elucidated to Audit. Further recovery of Rs. 1475/- may be made after due verification of facts and figures and similar types of other cases may also be got reviewed at HOO level.

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[Signature]
23/11/2020
(DINESH KUMAR)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XIX

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PART-III
(TEST AUDIT NOTE)

TAN-01 Improper maintenance of Pay Bill Registers.

(Audit Memo No. 05 , Dated: 10.11.2020)

During the test check of the PBRs maintained by O/o The Chief Engineer , North Zone (M), (Old Zone- M-3), 5th Floor, MSO Building, I.P. Estate, New Delhi, for the Audit period 2017-18 to 2019-20, following irregularities have been noticed:-

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), details of loan /advances/ refunds, installment No., PAN No. etc. were also not found completely filled.
3. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc. Also information about the employees who have been transferred out of the unit have not been recorded in the PBR and if recorded, not signed by the Competent Authority. 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.
5. Several cutting/over-writing made in the PBR which is required to be attested by the DDO concerned.

Reasons for above discrepancies may be elucidated to Audit.

TAN-02 Improper maintenance of Service Books.

(Audit Memo No. 06 Dated: 23.10.2020)

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

(1) 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 his signature obtained in token of his perusal. The Government servant will ensure that his services have duly been verified and certified as such, before affixing his signature. However, it has been observed that the Service Book was shown to none of the official as there was no signature of the official obtained in the Service Book.

(2) 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 it has not been followed in most of the cases.

(3) Home Town

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

(4) CCL Account

Separate CCL Account is required to be maintained in the Service Book of the eligible employee to check the remaining balance of the leave at credit. However, on scrutiny of the Service Books of the eligible employees, it has been observed that in most of the cases it has not been followed.

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

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

Details of some of Staff whose retirement is within 5 years

S. NO.	NAME OF THE OFFICER / OFFICIAL	DESIGNATION	DATE OF RETIREMENT
1	Sh. Chander Prakesh Satija	LDC	31.07.2021
2	Sh. Raj Kumar	Draft man	31.05.2022
3	Sh. Satbir Singh	UDC	31.05.2022
4	Sh. Sudhir kumar kapoor	Steno - I	28.02.2023
5	Sh. A.K. Tyagi	Sr. Atchitect	31.03.2023
6	Sh. Yogender Kumar	Assistant Engineer (C)	31.07.2023
7	Sh. Sheel Chand Parbhakar	Assistant Engineer (C)	30.11.2023
8	Sh. Parveen Kumar Vyas	Assistant Engineer	31.12.2024
9	Sh. Mathura Prasad	Chief Engineer	31.10.2023
10	Sh. Anil Kumar Takkar	A.A.O.	30.04.2025
11	Sh. Sanjay Arya	UDC	31.12.2025

The HOO may got completed the service books of the employees under intimation to audit.

TAN-03 Non compliance of provisions of Income Tax Act.

(Audit Memo No. 09 , Dated: 17.11.2020)

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




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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 deduction of Income Tax on average basis: As per Income Tax Act, Every employer should deduct income tax at source in monthly installments on the salaries disbursed by him, final adjustments being made from the last salary payable before the end of March. Further, Any excess or deficit arising out of previous deduction can be adjusted by increasing or decreasing the amount of subsequent deductions during the same financial year.

During scrutiny of the record of audit period, it observed that in most of the cases, tax not deducted on average basis and maximum amount of annual tax has been deducted in the last quarter.

Authority is advised to recover the Income Tax from the officials / officers of the organization in proportion during a financial year.

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 landlord 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 addition, 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.

HOO is advised to obtain complete information from the official before allowing deduction for interest and repayment of principal of home loan.



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TRAN -04 Under utilization of budget.

(Audit Memo No. 10 Dated: 18.11.2020)

On scrutiny of annual budget related to the Audit period i.e. 2017-2020 of O/o The Chief Engineer , North Zone (M), (Old Zone- M-3), 5th Floor, MSO Building, I.P. Estate, New Delhi , which shows there are huge savings in some of the Heads under Non-Plan scheme, ranging even upto 100% as detailed below:

(In Rs.)

Head of Account (Major Head -2059)	Budget Allotment	Expenditure	Savings	%age of savings
Non-Plan (2017-18)				
880006- Medical	1000000	593215	406785	40.68%
880011- DTE	5000000	461154	4538846	90.78%
880013- O.E.	700000	338385	361615	51.66%
889913- I.T.	100000	0	100000	100%
Non-Plan (2018-19)				
880011- DTE	5500000	66673	5433327	98.79%
880006- Medical	1500000	543727	956273	63.75%
880013- O.E.	2000000	262836	1737164	86.86%
889913- I.T.	25000	0	25000	100%
Non-Plan (2019-20)				
880011- DTE	300000	141896	158104	52.70%
880006- Medical	1500000	458989	1041011	69.40%
880013- O.E.	1800000	179977	1620023	90%
889913- I.T.	25000	0	25000	100%

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.




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