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**DIRECTORATE OF AUDIT
4TH LEVEL, 'C' WING, DELHI SECRETARIAT
I.P.ESTATE, NEW DELHI-02**

Subject:- Internal Audit report on accounts of office of the Executive Engineer (Electrical) West, Rama Road, New Delhi-110015 for the audit period 2016-19.

INTRODUCTION

The First Internal Audit Report of the accounts of office of the Executive Engineer(Electrical) West, Rama Road, New Delhi-110015 for the year 2016-19 was conducted by the field Audit Party No XI comprising of Sh. Dewan Chand, I.A.O., & Sh. Swapan Kumar, A.A.O. The audit was conducted w.e.f. 25-07-2019 to 07-08-2019 (10 Working Days).

GENERAL SET UP AND ACTIVITIES

The Office of Executive Engineer (Electrical) West, Rama Road, New Delhi-110015 was established from 16.02.2016 after restructuring of PWD to look after the maintenance of street lights and electrical maintenance of work of Government buildings situated in West Delhi.

Head of Department

Name & Designation	From	To
Er.P.B.Singh. Engineer in chief	18.02.2016	01.02.2017
Er.Umesh Chand Mishra -do-	01.02.2017	05.09.2017
Er.Anil Kr. Pandit -do-	05.09.2017	16.11.2018
Er. Mathura Prasad -do-	16.11.2018	to till date

Head of Office and DDO

Name & Designation	From	To
Er. Ram Kumar, Ex.Engineer	18.02.2016	28.09.2016
Er. P.K.Srivastava -do-	28.09.2018	30.10.2017
Er. Vinod Kumar Gupt - do-	30.10.2017	01.11.2018
Er. Raj pal Chopra, -do-	01.11.2018	14.02.2019
Er. Ashok Kr. Meena -do-	14.02.2019	14.03.2019
Er. Rajeev Saxena -do-	14.03.2019	30.04.2019
Er. Ashok Kumar Meena -do-	01.05.2019	26.07.2019
Er. Anil Kumar Sharma -do-	27.07.2019	to till date

CASHIER

Name & Designation	From	To
Sh. Ravinder Kumar, Sr.Asstt.	18.02.2016	31.08.2017
Sh. Mukesh Babu, Sr.Asstt.	31.08.2017	11.05.2018
Sh. Rajinder Singh, Sr. Asstt.	11.05.2018	to till date

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Budget Allocation and Expenditure

NON PLAN (Rs. In Lakh)

S.No.	Financial Year	Budget Allocated	Expenditure	Saving (-) Excess (+)
1	2016-17	2809	2390.24	(-) 418.76
2	2017-18	2719.50	2318.12	(-) 401.38
3	2018-19	3394	3081.54	(-) 312.46

PLAN (Rs. In Lakh)

S.No.	Financial Year	Budget Allocated	Expenditure	Saving (-) Excess (+)
1	2016-17	935	674.81	(-) 260.19
2	2017-18	1138	1019.02	(-) 118.98
3	2018-19	910	658.71	(-) 251.29

Vacancy Position of staff

S. No.	Name of Post	No. of Post Sanctioned	Filled	Vacant
1.	Group A	01	--	01 (additional charge) #
2	Group B	15	10	05
3	Group C	16	13	03
	TOTAL	32	23	09



Asstt. Accounts Officer - on additional charge.

STATUTORY AUDIT

Statutory audit of accounts of the office of Executive Engineer (Electrical), West, Rama Road, New Delhi-110015 has not been conducted by the office of A. G. (Audit) till date.


Maintenance of Records.

The maintenance of records of office of the Executive Engineer (Electrical) West, Rama Road, New Delhi-110015 for the audit period 2016-19 was found satisfactory subject to observation made in current audit report and in test audit notes.


(DEWAN CHAND)
I.A.O., Audit Party No.XI


Old Audit Report:-

There is no Audit Paras outstanding from the previous report being the division established in 2016 after restructuring of PWD and this is the first audit of the division office.


(DEWAN CHAND)
I.A.O., Audit Party No.XI




Current Audit Report

During the course of current audit 11 audit memos were issued highlighting various irregularities involving recovery of **Rs.2,40,982/-**. In compliance of Audit Memos, the department has submitted replies of audit memos which were examined and after careful examination, 01 audit memo involving recovery of Rs.1,80,777/- has been settled and remaining 10 audit memos converted into 08 Para + 1 NPR Para and 2 TAN along with outstanding recovery of Rs.60,205/- The aforesaid Paras and Tan incorporated in the current audit report- Part-II.

S.No.	Memo No.	Details of Recovery(Amt)			Incorporated in Para No.
		Raised	Recovered on the spot	Balance	
1	02	16425	--	16425 ✓	2
2	03	9580	--	9580 ✓	3
3	05	180777	180777	--	--
4	10	26244	--	26244 ✓	7
4	11	7956	--	7956 ✓	8
	Total	240982 ✓	180777	60205 ✓	

The internal audit report has been prepared on the basis of the information / records furnished and made available by HOO, Executive Engineer (Electrical) West, Rama Road, New Delhi-110015 for the year 2016-19. Further, the audit disclaims any responsibility for any mis-information and/or non-information on the part of Auditee.


(DEWAN CHAND)
I.A.O., Audit Party No.XI

PART-I

NIL

PART-II

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PART II
CURRENT AUDIT REPORT
(2016-19)

Para No. 1

Irregularities in maintaining of Public Works Deposit registers.
(Reference Audit Memo No.1 dt.25.07.2019)

In terms of Para 15.4.1 of CPWA Code, the balance unclaimed for more than three complete accounting years may be treated as "lapsed Deposits" and credited to the Government Account as Revenue in the accounts for March every year.

A test check of the monthly accounts of the Division for the Month of March 2019 revealed that an amount of more than Rs.4.5 Cr is lying outstanding under the head "Public Works Deposits" as of on 31-03-19, as per details given below:

Detail	Amount (in Rs.)
Part-II	7215450
Part-III	26658941
Part-V	6822611
Total	40697002

As per provisions of CPWD Works Manual, the divisional accountant should review, all deposits under Part II on monthly basis and refund the security deposits, where due, without waiting for any application from the contractor. Heavy accumulation of Rs.7215450- under deposit Part II indicates that the deposit register was not reviewed at divisional level from time to time. The register should be reviewed and all deposits more than 3 years old where refund is not due should be credited to government account. Further, the amount of deposit register should be matched with the amount reflected in monthly account.

Further, the division office has not maintained Register for Part-III in toto whereas Register for Part-II and Part-V provided to audit were found maintained upto 03/2017 and 12/2015 respectively resulting the figure listed in monthly A/C as Part II, Part III, and Part V could not be verified with the Register maintained in the Division office being balances from year to year basis not found worked out/carry forward/brought forward as per CPWD manual, which is a serious lapse on the part of Divisional Officer.

The HOO may get the said registers maintained in accordance of the rule position by matching of the figures booked in the Monthly account from time to time under intimation to audit and shown to audit.

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**Para No. 2 Non recovery of subscription towards DGHS amounting to Rs.16425-
(Reference Audit Memo No. 02 dated : 29-07-2019)**

The rate of contribution towards Delhi government Health Scheme (DGHS) is fixed in reference to the grade pay that the official would have drawn in the post held by him / her had he / she continued to be in service now but for his / her retirement / death at specified rates according to Grade Pay. The rates were revised vide OM No.11011/11/2016-CGHS(P)/DHS dated 9.1.2017 and 13.01.2017 issued by Min. of Health & FW, GOI due to revision of pay and allowances of Central Govt. employees on account of implementation of recommendations of the 7th CPC adopted under DGEHS w.e.f. 1.2.2017 in consultation with Finance Department, GNCTD as per the table given below.

Grade Pay As per 6 th CPC	Subscription (in Rs.)	Levels in Pay Matrix As per 7 th CPC	Subscription (in Rs.)
	Upto 01-17	w.e.f. 01-02-2017	
Rs.1650	50	Level 1 to 5	250
Rs.1800,1900,2000,2400,2800	125	-do-	250
Rs.4200	225	Level 6	450
Rs.4600,4800,5400,6600	325	Level 7 to 11	650
Rs.7600 and above	500	Level 12 & above	1000

During the test check of records of Executive Engineer, (Electrical) West, it was noticed that DGHS contribution is not being recovered from the pay of following officials as per details given below:-

S.No	Name & Designation	Recovery period	Deductions made	Deductions due	Amount to be recovered	Total amount of recovery
1	Anil Kumar, Khalasi	02/2017 to 06/2017 07/2017 to 07/2019	Rs.50/- Rs.100/-	@ Rs.250/- per month @ Rs.250/- per month	Rs.1000/- (200 x 05 months) Rs.3750/- (150 x 25 months)	Rs.4750/-
2	Shri Bhagwan, Khalasi	02/2017 to 06/2017 07/2017 to 07/2019	Rs.50/- Rs.100/-	@ Rs.250/- per month @ Rs.250/- per month	Rs.1000/- (200 x 05 months) Rs.3750/- (150 x 25 months)	Rs.4750/-
3	Suresh Kumar Khalasi	02/2017 to 06/2017 07/2017 to 07/2019	Rs.50/- Rs.100/-	@ Rs.250/- per month @ Rs.250/- per month	Rs.1000/- (200 x 05 months) Rs.3750/- (150 x 25 months)	Rs.4750/-
4	Radhey Shyam, W/M	02/2017 to 01/2018	Rs.125/-	@ Rs.250/- per month	Rs.1500/- (125 x 12 months)	Rs.1500/-
5	Subhash Chand, Khalasi	02/2017 to 10/2017 11/2017 to 12/2017	Rs.50/- Rs.125/-	@ Rs.250/- per month	Rs.1800/- (200 x 09 months) Rs.250/- (125 x 02 months)	Rs.675/-
Rs.1375/- recovered in the month of 01/2018						

The HOO may recover the short deduction of Rs.16425- from the officials concerned & deposit the same into Govt. A/c after due verification of facts and figure under intimation to audit. Other similar cases may also be reviewed and action be taken accordingly.

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Para No.3 Short deduction of CGEIS/UTEGIS Subscription of Group 'C' Employees amounting to Rs. 9580- (Reference Audit Memo No. 3 dated : 29-07-2019)

9580/-

The rate of subscription towards UTEGIS to the erstwhile Group 'D' employees placed in PB-1 with Grade Pay of Rs.1800/- and classified as Group 'C' officer is at Rs.30/- per month.

During the test check of Pay Bill Registers maintained by Executive Engineer, (Electrical) West for the audit period, it has been noticed that, the CGEIS/UTEGIS subscription for some Group 'C' employees has not been deducted at the enhanced rate of Rs.30/- w.e.f. 01-01-2011 or from the date of conversion of their posts in Group 'C' in respect of the following employees.

Sl No.	Name and Designation (Mr./Ms.)	Recovery Period	Total months of recovery	Amount of recovery		Short Deduction	Difference to be recovered
				Deduction made	Deduction to be made		
1	Anil Kumar, Khalasi	1/2011 to 7/2019	103	15	30	15	1545
2	Suresh Kumar, Khalasi	1/2011 to 7/2019	103	15	30	15	1545
3	Prem Datt, Khalasi	1/2011 to 7/2019	103	15	30	15	1545
4	Tribhuvan Singh, Khalasi	1/2011 to 7/2019	103	05	30	25	2575
5	Chander Shekhar, Khalasi	1/2011 to 7/2019	103	15	30	15	1545
6	Subhash Chandra, Khalasi	1/2015 to 7/2019	55	15	30	15	825
						Total Amount	9580

The HOO may recover the short amount of Rs.9580- and deposit the same into Govt. A/c after due verification of facts and figures under intimation to audit. Other similar case may also be verified at your level and action be taken accordingly.

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**Para No.4 Purchase of IT products in contravention of provisions of GFRs.
(Reference Audit Memo No. 4 dated : 30.07.2019)**

Ministry of finance vide Office Memorandum dated 17.12.1998 issued directions regarding purchase of IT products wherein the departments were advised to follow the open tender system in accordance with the provisions in GFRs for purchase of Computers / IT products.

During the test check and scrutiny of Contingent vouchers of office of Executive Engineer, (Electrical) West for the audit period, it was observed that the office has purchased Computers, Printers and other IT related products in violation of the directions issued on the subject. The said purchases have been made through Cash Voucher without inviting bids / quotations / tender etc. vide supply order No.13/2016-17 dt.30.4.2016 for Rs.363000/-. No approval from IT department could be found on records for purchase of computers which is mandatory. Further, the expenditure was charged to work MOEI & Fans, RMO P/Set etc. compound light at various education building (Under AE(E), WE-13). The detail of items are given below:-

S.No.	Name of Items	Quantity	Name of firm	Bill No. & Date	Amount
1.	Desktop Computer	06	M/s Network Infotech	9639 dated 06.05.16	267000
2.	Antivirus	06			7900
3.	MS Office	06			55914
4.	UPS	06			15000
TOTAL					Rs. 345814 plus taxes

Further, no proof for obtaining comparative rates, fixing of specifications/quality of product/Stock in hand as on date of supply order/requirement of said items/justification of purchase found on record which is irregular. No stock entries of item purchased found recorded on the voucher itself.

HOO could not provide the justification for:-

1. Non compliance of GFR while purchasing above items.
2. Purchase without approval of IT department.
3. Booking of expenditure to work instead of Office Expenses to the audit.

The HOO may avail ex post facto approval of competent authority for non complying with the provisions of GFRs after verification of facts and figures under intimation to audit.

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Para No.5

**Irregularities in Grant of Extension of time.
(Reference Audit Memo No.8 dated : 01.08.2019)**

Rule 29.7 (iii) of CPWD Works Manual 2012 stipulates that the items of work affected due to any hindrance should be clearly mentioned in the Hindrance Register and the weightage should be allowed on this basis. Review of hindrance register shall be compulsory at the time of payment of each RA Bill. The net delay on part of department or contractor shall be worked out after considering all the hindrances recorded in the hindrance register.

Clause 5 of CPWD Forms no. 7 and 8 and Clause 4 of CPWD Form no. 9 empower the Engineer-in-charge to grant extension of time for the completion of the work provided :-

- (iv) The contractor applies for EOT in writing within 14 days of the date on which such hindrance arose.
- (v) Such an application must state the grounds that hindered the contractor in the execution of the work within the stipulated time.
- (vi) The Engineer-in-charge must be of the opinion that the grounds shown for the extension of time are reasonable.

During the test check of Tender documents and other related records of the below mentioned work, it was observed that the department did not comply with the provisions for grant of extension of time and many discrepancies were found in recordings of Measurement Book and EOT records.

Name of Contractor :	M/s R.A.S Enterprises.
Name of work :	MOEI & Fans, Street Light, RMO Pump Sets, RO System, High Mast and Fire Fighting in Govt. Schools at Nangloi, New delhi during 2014-15 (SH-Rewiring, Repairing of Electrical installation & Pdg. Panel Board and Accessories) (as and when required)
Agreement No. :	95/2014-15
(i) Estimated Cost :	Rs. 14,34,931/-
(ii) Tendered Cost :	Rs. 8,31,315/-
(iii) Percentage under Clause 12 :	42.07 % below
(iv) Date of start :	15.09.2014
(v) Stipulated Date of completion :	14.01.2015
(vi) Time allowed :	4 months
(vii) Actual Date of completion :	30.03.2016
(viii) EOT granted without levy of Compensation :	472 days

It was observed that 32 Ceiling fans were changed in GSKV, Nangloi on 04.10.2014 whereas the entry in Hinderance Register showed that the classrooms were not yet decided by the school authorities to execute the work from the period 18.09.2014 to 01.10.2014 and from 05.10.2014 to 30.01.2015. It could not be understood in audit, how the department measured the work in the absence of site as stated in the Hindrance register.

Contd -

Further, it was observed that Old Panel Board which were in proper working condition in GBSSS No.2, Uttam Nagar were replaced and fitted with new Panel Board on 31.03.2016 which were not needed due to which expenditure to the tune of Rs.10,000/- was incurred on replacing the Panel Board which could have been avoided.

The contractor applied for Extension of time of 472 days from 18.09.14 to 01.10.14, 05.10.14 to 30.01.15, 07.02.15 to 20.05.15, 11.06.15 to 26.11.15 and 31.12.15 to 08.03.16 over and above time allowed of 4 months in the application for grant of EOT wherein the date of issue of EOT form was not mentioned whereas it is clear that the EOT applied was after the completion of work as all the dates mentioned above were notified in the form which makes the instant case fit for levy of compensation as the contractor had not applied for EOT within the specified time period.

Neither the EOT Form found officially issued nor any provisional EOT found granted in the case. Further, Measurement Book were also not provided by which audit could ascertain the date of execution of work and other related details.

The contractor was granted Extension of time of 472 days over and above time allowed of 4 months stating the site was not available at regular intervals during the period 18.9.2014 to 08.03.2014. Further, neither the amount of weightage given to consider grant of EOT for 472 days was not recorded in the Hindrance Register nor the EE approved the same in Hindrance Register as per record provided to audit.

In this context, no clarification was provided for the following to the audit:-

- vii) How the Ceiling fans were changed in GSKV, Nangloi on 04.10.2014 as the classrooms where the work was to be done were still undecided.
- viii) The grounds on which the Old Panel Board in GBSSS No.2, Uttam Nagar was replaced and fitted with new.
- ix) How the weightage of hinderance was considered for grant of EOT in the absence of non recording of the same in Hindrance Register.
- x) Whether the grounds that hindered the contractor in the execution of the work within the stipulated time were examined by the departmental authorities and the grounds on which the EOT considered reasonable.
- xi) Documentary proof of efforts made by the AE/EE to get the site available for execution of the work and the grounds on which the net delay on part of department or contractor was worked out.
- xii) How the EOT granted without levy of compensation instead of with levy of compensation being the extra ordinary delay in execution of work.

Audit is of the view that the instant case is fit for levy of compensation as the contractor had applied for the Extension of time after completion of work i.e. after 30.03.2016. The HOO may review the position in reference to the record available and submit the justification for grant of extension of time case without levy of compensation to next audit.

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Audit Para No.6

**Non Maintenance of Deposit Works Register.
(Reference Audit Memo No. 9 dated: 05.08.2019)**

As per para 3.4 of C.P.W.D. Works Manual 2012, whenever a deposit work is to be undertaken, the deposit should be realized before any liability is incurred on the work in addition to the 1% of anticipated project cost and departmental charges as prescribed by the Government from time to time in advance. Further, as per Para 3.6. (2) to (4) of C.P.W.D. Works Manual 2012 with regard to the execution of deposit works and settlement of accounts, the Executive Engineer shall send to their Accounts Officer every month the statement of expenditure in Form CPWD 65A along with the schedule of Deposit Works in Form CPWD 65 for transmission to the concerned client after verification. These statements/schedules should indicate against each work, the amount of the estimate, the total deposit received and the expenditure incurred, both during the month and up to date and send to the concerned client to enable the adjustment of outstanding amounts in the books of the clients and to avoid difficulties in reconciliation of accounts relating to deposit works after passage of time. Further, the Executive Engineer is also required to send a quarterly report to the clients showing the amount deposited and the expenditure incurred against each of the works for settlement of accounts.

Further, as per para No. 49.3 of CPWD Manual 2012 a constant watch is required to be kept on variations, so that as soon as it becomes clear that the funds are likely to be in excess or in short, action can be taken to surrender the savings or to obtain sanction for re-appropriation or a Supplementary Grant. In order to maintain proper control over the expenditure, a record of liabilities and commitments that have been or will be made or incurred against the budget allotments in his jurisdiction, should be maintained by the Divisional Officers in Liability Registers Form No. GFR (6), wherein progressive accounts of all outstanding liabilities should be indicated. The Liability Register facilitates preparation of correct estimates of expenditure.

During scrutiny of Records, it was observed that the deposits from Delhi Police and Rajdhani College had been received for execution of certain electrical works but no agreements had been made for execution of deposit work related to Rajdhani College till date. It has been noticed that department had neither maintained the liability register for Deposit Works nor statement of expenditure for every work on monthly as well as quarterly report has been sent to the clients. As a result of non maintenance of record in compliance of above codal provisions, audit could not verify the position of recovery in case of expenditure incurred in excess over deposit received and refund of surplus in case of expenditure incurred less to deposit received on the deposit works undertaken by the division during the past years at a glance.

The HOO may comply with the rule provisions of CPWD Manual and maintain deposit work Register with submission of returns to the client on monthly/quarterly basis with workwise physical and financial position.





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Audit Para No.7 Short recovery of Licence fee of Rs.26244/- in respect of Govt. Accomodation. (Audit Memo No.10 dated :- 05.08.2019).

As per PWD & Housing, Deptt. GNCT of Delhi order No. F 4 (1) Misc. PWD/ Allot/ 2004/ 2496-8500 date 27.07.2012 & order No. F. 4 (1) MISC. PWD & H/A-II/2004/2749-2765 dated 10.03.2014, the flat rate of Licence Fee & Water Charges for various types of residential accomodation have been revised w.e.f 01.07.2012 & 01.07.13. Further, the PWD of Delhi Government have revised the Licence Fee / Water Charges w.e.f. July 2017 vide Order no. F.4(1) Misc.PWD & H/A-II/2004/P.F./10039-51 dated 16.07.2018.

During scrutiny of PBRs and other allied records of office of the Executive Engineer (Electrical) West, Rama Road, New Delhi-110015, it has been revealed that the department had not deducted the License Fee from the salary of under mentioned employee according to the revised rates as per details given below:-

S. No.	Name & Desgn. (Sh/Smt.)	Residential Address	Description	Period		Licence Fee/Water Charges			No. of months	Amount recoverable (Rs.)
				From	To	Due	Deducted	Diff		
1	Devinder Singh, Wireman	1211-RK Puram, Sector-5	LF	1.7.2013	30.6.17	135	95	40	48	1920
				1.7.2017	31.8.19	150	95	55		
2	R.H.Ansari, wireman	C-4 Type-II, D/Storey Tihar Jail	LF	1.7.2013	30.6.17	245	95	150	48	7200
				1.7.2017	31.8.19	310	95	215		
3	Suresh Kr, wireman	D-60, Type-1, Tihar Jail	LF	1.7.2013	30.6.17	135	65	70	48	3360
				1.7.2017	31.8.19	150	65	85		
4	Ramswarup, Pump Operator	Flat No.3, Type1, Karam pura, Enquiry	LF	1.7.2013	30.6.17	135	79	56	48	2688
				1.7.2017	31.8.19	150	79	71		
Total Amount										26244

Deductions on a/c of Licence Fee as mentioned above may be got recovered & deposited into Govt. A/c after due verification of facts and fugures under intimation to audit. In absence of detailed information, the arrears have been worked from 01.07.2013 onwards, the arrears of Licence fee prior to that from date of possession of Govt. flat and water charges may be worked out at the level of the HOO under intimation to the audit at the earliest possible.

Other similar cases may also be verified at your level and action be taken accordingly.

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Para No. 8

Over Payment of Transport Allowance amounting to Rs.7956/-
(Reference Audit Memo No.11 dated : 05.08.2019).

As per Min. of Finance Office Memorandum No. 21(1)/97-E-II(B) dated 3/10/97, Transport Allowance is given to all employees to compensate the cost incurred on account of commuting between the place of residence and the place of duty. From 22/02/2002, this allowance is not admissible, if the Govt. employee is absent from the duty during full Calendar Month(s) due to leave training, tour etc. vide Min. of Fin. O.M. No 21(1)/97/E-II(B) dated 22/02/2002.

On scrutiny of Attendance Registers, Pay Bill Registers & Service Books of officer/officials for the period of audit, it revealed that the following officials have been paid Transport Allowance during absence from duty for the period of leave exceeding full month for which they were not entitled for, as per detail given below:

S. No.	Name and Designation Ms./Mrs.	Leave Period (Full Month)	Transport Allowance (Rs.)	Total Amount of Recovery
1	Sarju Prasad, Pump Operator	01/2019	4032	4032
2.	Ramesh Chand, Pump Operator	11/2018	3924	3924
TOTAL				7956.

Overpayment made on a/c of transport allowance as mentioned above may be got recovered & deposited into Govt. A/c after due verification under intimation to audit. Other similar cases, if any may also be verified at your own level and action be taken accordingly under intimation to the audit as no biometric report submitted to audit even installation of the same in the division and sub divisional office.

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Para No.9

Non production of records.
(Reference audit record memo no.1(a) to 1(h) dt.25.7.2019

During the course of audit for the period 2016-19, the following records were not provided to audit as per detailed below:

1. Bio Metric attendance record.
2. Property Register
3. Secured Advance Register
4. Contractor Ledger
5. Transfer Entry Register
6. Interest bearing Register & FDRs
7. MAS/T&P Register.
8. Register for dismantle items.

HOO is suggested that the above mentioned record be traced out and the same may be shown to next audit for scrutiny.

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(DEWAN CHAND)
I.A.O.Audit Party No.XI

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TEST AUDIT NOTE
2016-19

TAN -1

Irregularities in maintenance of Service Books.
(Reference Audit Memo No. 06 dated:-01.08.2019)

During the test check of Service books maintained by the office of Executive Engineer, (Electrical) West, Rama Road, New Delhi-15, the following irregularities have been noticed :-

S.No	Name and designation Mr/Mrs/Ms.	Remarks
1.	Chander Shekhar, Khalasi	Form for nominations, Home Town declaration and Form-3 (Details of family) not found in the Service Book.
2.	Ram Bahadur Yadav, Pump Operator	Form for nominations, Home Town declaration and Form-3 (Details of family) not found in the Service Book. HPL Account not found maintained properly and incomplete.
3.	Ram Narain, Wireman	Form-3 (Details of family) and other nominations forms not found duly accepted by the HOO or required to be replaced with fresh one. No Police verification entry found in the Service Book. Home town declaration not found in the Service Book. Leave Account incomplete after 31.12.2013.
4.	Prem Singh, Pump Operator	Form-3 (Details of family) and other nominations forms not found duly accepted by the HOO Form for nominations, Home Town declaration not found in the Service Book. No photo found pasted in Service Book. LTC Home Town (2019-21) entry unsigned.
5.	Anil Kr. Tyagi, Pump Operator	Form for nominations, Home Town declaration and Form-3 (Details of family) not found in the Service Book. Leave Account found incomplete.
6.	Dhanias Salam, Pump Operator	Form-3 (Details of family) and other nominations forms not found duly accepted by the HOO or required to be replaced with fresh one. Home town declaration not found in the Service Book. HPL Account incomplete.
7.	Rattan Singh Gola, Pump Operator	Form-3 (Details of family) and other nominations forms not found duly accepted by the HOO Form for nominations, HomeTown declaration not found in the Service Book. LTC Home Town (2019-21) entry unsigned.

As per Rule -257 of GFR, the service book of all the Government servants should be maintained in duplicate. One copy should be retained and maintained by the H.O.O. and the second copy should be given to the Govt. Servant for safe custody. In January every year, the Govt. Servant shall hand over his/her copy to his/her office for up-dating which should be returned within 30 days of its receipt.

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As per Rule, the Service Book of the officials/officers , who have completed 18 years of regular service or left five years of service before retirement, will be verified by the PAO concerned and service verification certificate issued by the PAO, will be pasted on the service book. The following officers/officers, who have completed 18 years of service or left 5 years of service, but their service book not got verified by PAO:-

S.No	Name of Employee	Design.	DOB	DOA	DOR
1.	Ram Narain	Wireman	05.07.1960	30.01.1991	31.07.2020
2.	Vijender Singh	Pump Operator	01.01.1961	01.09.1993	31.12.2020

As per DOPT O.M. No. Z-20025/9/2014-Estt. (AL) dated 3rd November, 2014, all the department may ensure that the Aadhar Number of all the Govt. employees should be recorded in his S/Book but it has been observed that Aadhar Number has not been recorded in any of the service book. Further, GPF Account No. , Permanent Account Number of Income Tax and Employee id No. of all the employees may invariably be mentioned in the Service Book with the entry of PRAN in respect of NPS employees.

HOO is advised to comply with the above mentioned provisions for maintenance of service books under intimation to audit.

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TAN -2

**Shortcomings in maintenance of Pay Bill Registers.
(Reference Audit Memo No.7 dated : 01.08.2019).**

During the test check of Pay Bill Registers of office of the Executive Engineer(Electrical), West , PWD, Rama Road, Delhi for the audit period 2016-19, the following irregularities have been noticed:-

1. The mandatory information's /details of the employees (which was required to be written on the upper part of each page) were also not found filled up completely in any of the PBR's. Apart from the name, Date of Joining, and other details like pay scales (Basic pay and grade pay) address of government accommodation and details of loan/advances/refunds installments numbers etc were not written in the PBR's. which should be completed in all respect as prescribed.
2. Past information of the employees who are transferred in, to this unit were not recorded in the PBR, from their LPC's (which is later on required for income tax purposes etc). Copy of LPC also not found pasted in the PBR, which is irregular.
3. Numerous cuttings and overwritings were also noticed in the PBRs which were also not attested by the DDO, in any of the PBR's maintained by the unit, which is irregular.
4. Separate Pay Bill Register for the employees who Joined Government Service on or after 01-01-2004 was also not being maintained by the school being NPS contributory employees.
5. Calculation of Gross total Income not found worked out in the PBR and in some cases, the tuition fee/Leave Encashment on LTC etc. not found entered in the PBR which is also irregular.
6. Mandatory Page count Certificate on first page of PBR not found recorded in any of the PBR.
7. GAR 18 (Abstract of Pay Bills) not found completed in any of the PBR, which is a serious lapse on the part of DDO/HOO.

The HOO may ensure to get the above shortcomings fulfilled and the compliance of the same may be shown to next audit.


(DEWAN CHAND)
I.A.O.Audit Party No.XI

