

2710

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

Sub: -Audit Report of The Executive Engineer (P), O/O S.E (South East) Maintenance Circle,(Old M-42) PWD, GNCTD, Sukhdev Vihar, New Delhi-110025 for the period 2011-12(25.10.2011) to 2011-12(25.10.2011) to 2022-23

INTRODUCTION

The I.A.R. on the accounts The Executive Engineer (P), O/O S.E (South East) Maintenance Circle(Old M-42) PWD, GNCTD, Sukhdev Vihar, New Delhi-110025 for the period from 2011-12(25.10.2011) to 2022-23 was conducted by field Audit Party No- XXIX headed by Sh. Manoj Kumar, IAO/AO and Ms. Tajinder Kaur, AAO The audit was conducted during 10.07.2023 to 21.07.2023(10 working days).

AIMS AND OBJECTIVE OF THE DEPARTMENT

The Function of The Executive Engineer (P), O/O S.E (South East) Maintenance Circle, PWD, is an administrative office. It coordinates and supervise the activities of South East maintenance circle. The South East Circle control the work of following four Divisions :

1. South East Road-1
2. South East Road-2
3. South East Building Division
4. South East Electrical Division

The following officials have served as HOD/HOO/DDO/Cashier during 2011-12(25.10.2011) to 2022-23.

HOO

S.No.	Name	Designation	Period
1.	Sh. G.P Bansal	SE	12.04.2012 to 28.02.2013
2.	Sh Ashok Kumar Rajdev	SE	01.03.2013 to 30.09.2013
3.	Sh Ashok Kumar Bawa	SE	01.10.2013 to 13.11.2015
4.	Sh Sushil Kumar Jain	SE	13.11.2015 to 31.05.2018
5	Sh. Mukesh Meena	SE	01.06.2018 to 30.06.2019
6	Sh Madan Lal Azad	SE	01.07.2019 to 30.09.2020
7	Sh Sharavan Kumar	SE	01.10.2020 to 31.03.2023

DDO

S.No.	Name	Designation	Period
1.	Sh Aditya Kumar Sahana	EE(P)	01.06.2012 to 06.09.2013
2.	Sh Rameshwar Prasad	EE(P)	07.09.2013 to 31.01.2018
3	Sh Sanjay Verma	AE(P)	01.02.2018 to 28.02.2019
4.	Sh Vijay Kumar	AE(P)	01.03.2019 to 28.02.2020
5	Sh Sanjay Aggarwal	AE(P)	01.03.2020 to 31.10.2020
6	Sh Dharam Pal Singh	AE(P)	01.11.2020 to 28.02.2022
7	Sh Makhan Lal Meena	AE(P)	01.03.2022 to till date

The Executive Engineer(P), O/O SE(South East), Maintenance Circle, PWD, GNCTD, Sukhdev Vihar , New Delhi 110025 for the period 2011-12 (25.10.2011) to 2022-2023

26/1

CASHIER

S.No.	Name	Designation	Period
1.	No cashier deputed during Audit period		

Budget allocation for the year 2011-12(25.10.2011) to 2022-23

Year	Budget Allocated		Expenditure		Balance	
	Revenue	Capital	Revenue	Capital	Revenue	Capital
2011-12 (25.10.2011)	Not provided					
2012-13	Not provided					
2013-14	Not provided					
2014-15	Not provided					
2015-16	Not provided					
2016-17	Not provided					
2017-18	10,50,00,000	0	8,60,03,953	0	1,89,96,047	0
2018-19	10,24,00,000	0	9,41,84,754	0	82,15,246	0
2019-20	10,73,00,000	0	9,65,61,903	0	1,07,38,097	0
2020-21	11,12,00,000	0	9,34,40,967	0	1,77,59,033	0
2021-22	10,54,50,000	0	8,79,84,898	0	1,74,65,102	0
2022-23	8,72,00,000	0	8,34,59,263	0	37,40,737	0

Statutory Audit

Statutory audit has not been conducted by AG (Audit) of The Executive Engineer (P), O/O S.E (South East) Maintenance Circle, PWD, Govt. of NCT of Delhi, New Delhi-110025 up to 31st March 2023.

Vacancy Position of Regular Staff Delhi Fire Service as on 31.03.2023

S.No.	Name of Post	No. of Posts Sanctioned	Filled	Vacant	REMARKS
1	Group A	06	04	02	
2	Group B	90	36	54	
3	Group C	70	30	40	
	Total	166	70	96	

The Executive Engineer(P), O/O SE(South East), Maintenance Circle, PWD, GNCTD, Sukhdev Vihar , New Delhi 110025 for the period 2011-12 (25.10.2011) to 2022-2023

21/10

Maintenance of Records

The maintenance of records of accounts The Executive Engineer (P), O/O S.E (South East) Maintenance Circle, PWD, GNCTD, Sukhdev Vihar, New Delhi -110025 for the period from 2011-12(25.10.2011) to 2022-23 was found satisfactory as most of vouchers are serially provided to audit and rest of the observations are subject to the observations made in current audit report.

AAO

IAO

The Executive Engineer(P), O/O SE(South East), Maintenance Circle, PWD, GNCTD, Sukhdev Vihar , New Delhi 110025 for the period 2011-12 (25.10.2011) to2022-2023

24/10

FORM-II M-8
(Referred to in Para 3.7.2)

Being a new Unit, no outstanding objections pertaining to the old inspection reports on the accounts of The Executive Engineer (P), O/O S.E (South East) Maintenance Circle, PWD, GNCTD, Sukhdev Vihar, New Delhi -110025 settled as details given below: -

(A) Old Audit Report (Details of old paras settled)

S. No.	Year	Para No.	Subject	Reply of Office	How Settled
NIL					

(B) Details of Old Recovery

S. No.	Year	Para	Outstanding Recovery (in Rs.)	Amount Recovered (in Rs.)	Balance to be recovered (In Rs.)
NIL					

AAO

IAO

The Executive Engineer(P), O/O SE(South East), Maintenance Circle, PWD, GNCTD, Sukhdev Vihar , New Delhi 110025 for the period 2011-12 (25.10.2011) to 2022-2023

FORM-II M-8 (Referred to in Para 3.7.2)

24

Being a new Unit, The Executive Engineer (P), O/O S.E (South East) Maintenance Circle, PWD, GNCTD, Sukhdev Vihar, New Delhi -110025 has no outstanding objections pertaining to the old inspection reports on the accounts were discussed with Head of Office.

S. No.	Start Year	End Year	Para No.	Brief particulars of the objection	Total Recovery	Amount recovered	Balance recovery
NIL							

2

Q

The Executive Engineer(P), O/O SE(South East), Maintenance Circle, PWD, GNCTD, Sukhdev Vihar , New Delhi 110025 for the period 2011-12 (25.10.2011) to2022-2023

Current Audit Report

During the course of the current audit The Executive Engineer (P), O/O S.E (South East) Maintenance Circle, PWD, GNCTD, Sukhdev Vihar, New Delhi -110025 for the period from 2011-12(25.10.2011) to 2022-23, 16 audit memos including 02 record memos, highlighting various irregularities have been issued along with a recovery of Rs.2,30,848/- out of these no memo was settled as no compliance was shown by circle office. Hence, remaining all 16 Memos (including 02 record Memos) have been converted into 10 Paras and 05 TANs with recovery of Rs. Rs.2,30,848/-

Being a new unit there is no old outstanding paras with recovery of Rs. Nil exists, Hence, there is nothing to be incorporated in the current audit report.

Details of Current Recovery Audit period 2011-12(25.10.2011) to 2022-2023

MEMO NO.	Subject	Converted into	Total Recovery (in Rs.)	Amount Recovered (in Rs.)	Balance (in Rs.)
3	Improper maintenance of Pay Bill Registers.	TAN-1	NIL	NIL	NIL
4	Discrepancies in maintenance of Bill Register	TAN-2	NIL	NIL	NIL
5	Recovery of DGEHS subscription amounting to Rs. 75,250/-	PARA-1	75,250	NIL	75,250
6	Overpayment of Transport Allowance amounting to Rs. 16,848 /-	PARA-2	16,848	NIL	16,848
7	Non maintenance of Cash Book	PARA-3	NIL	NIL	NIL
8	Short comings in maintenance of Service Books	TAN-3	NIL	NIL	NIL
9	Excess payment of Washing Allowance amounting to Rs.990/-	PARA-4	990	NIL	990
10	Non-availability of Supporting documents in Medical Bills and Children Education allowance	TAN-4	NIL	NIL	NIL
11	Formation of Quality Assurance Team and inspections of works.	PARA-5	NIL	NIL	NIL
12	(A) Overpayment of LTC amounting to Rs.14,010/- (B) Not restricting LTC Bill as per entitlement	PARA-6	14,010	NIL	14,010
13	Regarding rebate in HRA receipts in income tax	TAN-5	NIL	NIL	NIL

The Executive Engineer(P), O/O SE(South East), Maintenance Circle, PWD, GNCTD, Sukhdev Vihar , New Delhi 110025 for the period 2011-12 (25.10.2011) to 2022-2023

14	Recovery of wrong reimbursement of Children Education Allowance amounting to Rs.1,23,750/	PARA-7	1,23,750	NIL	1,23,750
15	Non maintenance of stock registers (Consumable and Non-Consumable)	PARA-8	NIL	NIL	NIL
16	Non-Providing the budget & expenditure statements	PARA-9	NIL	NIL	NIL
	TOTAL		2,30,848	NIL	2,30,848

The internal audit report for the period 2011-12(25.10.2011) to 2022-23 has been prepared on the basis of information furnished and made available by The Executive Engineer (P), O/O S.E (South East) Maintenance Circle, PWD, GNCTD, Sukhdev Vihar, New Delhi -110025 for the period from 2011-12(25.10.2011) to 2022-23. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and/or non-information on the part of the office.

AAO

IAO

The Executive Engineer(P), O/O SE(South East), Maintenance Circle, PWD, GNCTD, Sukhdev Vihar, New Delhi 110025 for the period 2011-12 (25.10.2011) to 2022-2023

20/c

PART-I (CURRENT AUDIT)
2011-12(25.10.2011) to 2022-23

PARA-1: Recovery of DGEHS subscription amounting to Rs. 75,250/-
(Audit Memo No.05 Dated: 08.11.2023)

The rates of subscription were revised w.e.f. 01/02/2017 vide office Memorandum No. F. 25(III)/DGEHS/140/DHD/09/204078-204243 dated 02/05/2017 as under: -

S. No	Pay matrix level	Contribution (Rs per month)
1	Level 1 to 5	250
2	Level 6	450
3	Level 7 to 11	650
4	Level 12 and above	1000

However, on scrutiny/ test check of records it has been noticed that the subscription of DGEHS has not been deducted during 2017-18 from the following employees as per details mentioned against each according to the revised rates applicable from 01/02/2017 respectively.

S. No	Name of Employee	Desig.	Period	No. of Months	Subscription due @ Rs.250/650 / 1000 p.m.	Subscription deducted @ Rs.125/325/ 500-p.m.	Amount to be Recovered
1	Sushil Kumar Jain	S.E	Feb. 2017 to April 2017	3	3000	1500	1500
2	Rameshwar Prasad	E.E	Feb. 2017 to April 2017	3	3000	1500	1500
3	Manoj Kumar Gupta	E.E	Feb. 2017 to April 2017	3	3000	1500	1500
4	R S Garg	E.E	Feb. 2017 to April 2017	3	3000	1500	1500
5	Gulshan Sharma	E.E	Feb. 2017 to April 2017	3	3000	1500	1500
6	Virender Singh	E.E	Feb. 2017 to April 2017	3	1950	975	975
7	Chutten Singh Meena	A.E	Feb. 2017 to April 2017	3	1950	975	975
8	Om Prakash	A.E	Feb. 2017 to April 2017	3	3000	1500	1500
9	Sudershan Kumar	A.E	Feb. 2017 to April 2017	3	3000	1500	1500
10	Sanjay Verma	A.E	Feb. 2017 to April 2017	3	1950	975	975

The Executive Engineer(P), O/O SE(South East), Maintenance Circle, PWD, GNCTD, Sukhdev Vihar, New Delhi 110025 for the period 2011-12 (25.10.2011) to 2022-2023

11	Raghvender	A.E	Feb. 2017 to April 2017	3	1950	975	975
12	Vijay Kumar	A.E	Feb. 2017 to April 2017	3	1950	975	975
13	Ajay Verma	A.E	Feb. 2017 to April 2017	3	3000	1500	1500
14	Bhoor Singh	A.E	Feb. 2017 to April 2017	3	1950	975	975
15	Pradeep Kumar	A.E	Feb. 2017 to April 2017	3	3000	1500	1500
16	Praveen Singh Chauhan	A.E	Feb. 2017 to April 2017	3	1950	975	975
17	Dault Ram	A.E	Feb. 2017 to April 2017	3	1950	975	975
18	Shiv Kumar	A.E	Feb. 2017 to April 2017	3	1950	975	975
19	Ram Kirti	A.E	Feb. 2017 to April 2017	3	1950	0	1950
20	Jai Prakash Yadav	A.E	Feb. 2017 to April 2017	3	3000	1500	1500
21	Gauzal Ajam Khan	A.E	Feb. 2017 to April 2017	3	3000	1500	1500
22	Needu Ram Meena	A.E	Feb. 2017 to April 2017	3	1950	975	975
23	Bhupinder Sharma	A.E	Feb. 2017 to April 2017	3	3000	1500	1500
24	Gajender singh	A.E	Feb. 2017 to April 2017	3	1950	975	975
25	Harbeer singh	J.E	Feb. 2017 to April 2017	3	1950	975	975
26	Abhishek Singh	J.E	Feb. 2017 to April 2017	3	1350	675	675
27	Rakesh Kumar	J.E	Feb. 2017 to April 2017	3	1350	675	675
28	Ajay Kumar	J.E	Feb. 2017 to April 2017	3	1950	975	975
29	Vikas Arora	J.E	Feb. 2017 to April 2017	3	1350	675	675
30	Braj Kishore	J.E	Feb. 2017 to April 2017	3	1350	675	675
31	Raghubir Sharan	Sr. Draftman	Feb. 2017 to April 2017	3	1950	975	975
32	Ashok Kumar	Sr. Draftman	Feb. 2017 to April 2017	3	1950	975	975

The Executive Engineer(P), O/O SE(South East), Maintenance Circle, PWD, GNCTD, Sukhdev Vihar, New Delhi 110025 for the period 2011-12 (25.10.2011) to 2022-2023

33	K K Sharma	Sr. Draftman	Feb. 2017 to April 2017	3	1950	975	975
34	Surinder Kumar	Sr. Draftman	Feb. 2017 to May 2017	4	2600	1300	1300
35	Dinesh Kumar	Sr. Draftman	Feb. 2017 to April 2017	3	1950	975	975
36	Anil Kumar	AAO	Feb. 2017 to April 2017	3	1950	975	975
37	Rashmi Lapal	AAO	Feb. 2017 to April 2017	3	1950	975	975
38	Harshwardan	AAO	Feb. 2017 to April 2017	3	1950	975	975
39	Renu Khatri	OS	Feb. 2017 to April 2017	3	1950	975	975
40	Malini Rajan	OS	Feb. 2017 to April 2017	3	1350	675	675
41	Hoti Lal	Steno	Feb. 2017 to April 2017	3	1950	975	975
42	Saroj Bala	Steno	Feb. 2017 to April 2017	3	1950	975	975
43	Dharamvir Singh	UDC	Feb. 2017 to April 2017	3	1950	975	975
44	Guraj Ram	UDC	Feb. 2017 to April 2017	3	750	375	375
45	Dilip Kumar Jha	UDC	Feb. 2017 to April 2017	3	750	375	375
46	Subhankar Roy	UDC	Feb. 2017 to April 2017	3	1950	975	975
47	Ashok Kumar	UDC	Feb. 2017 to April 2017	3	750	375	375
48	Gopal singh Rawat	UDC	Feb. 2017 to April 2017	3	750	375	375
49	Ashok Kumar Wadhawan	UDC	Feb. 2017 to April 2017	3	1950	975	975
50	Anand Kumar	UDC	Feb. 2017 to April 2017	3	1950	975	975
51	Dinesh singh	LDC	Feb. 2017 to April 2017	3	750	375	375
52	Ranbir singh	LDC	Feb. 2017 to April 2017	3	750	375	375
53	Anita Karan	LDC	Feb. 2017 to April 2017	3	750	375	375
54	Naresh Kumar	LDC	Feb. 2017 to April 2017	3	750	375	375

The Executive Engineer(P), O/O SE(South East), Maintenance Circle, PWD, GNCTD, Sukhdev Vihar, New Delhi 110025 for the period 2011-12 (25.10.2011) to 2022-2023

17/6

55	Praveen Kumar	LDC	Feb. 2017 to April 2017	3	1350	675	675
56	Raj Kumar	LDC	Feb. 2017 to April 2017	3	750	375	375
57	Vishnu Dutt	LDC	Feb. 2017 to April 2017	3	750	375	375
58	Gurbachan Singh	LDC	Feb. 2017 to April 2017	3	750	375	375
59	Jai Bhagwan	LDC	Feb. 2017 to April 2017	3	750	375	375
60	Mahesh chander	LDC	Feb. 2017 to April 2017	3	750	375	375
61	Lakhan Singh	LDC	Feb. 2017 to April 2017	3	750	375	375
62	Shiv Mohan	MTS	Feb. 2017 to April 2017	3	750	375	375
63	Karamveer singh	MTS	Feb. 2017 to April 2017	3	750	375	375
64	Devender Kumar	MTS	Feb. 2017 to April 2017	3	750	375	375
65	Lal Dhar	MTS	Feb. 2017 to April 2017	3	750	375	375
66	Rahees Ahmed	MTS	Feb. 2017 to April 2017	3	750	375	375
67	Mithai Lal	MTS	Feb. 2017 to April 2017	3	750	375	375
68	Ram Jeevan	MTS	Feb. 2017 to April 2017	3	750	375	375
69	Alok Kumar	JE	Feb. 2017 to April 2017	3	1350	675	675
70	Jamna Lal Meena	JE	Feb. 2017 to April 2017	3	1350	675	675
71	R Kalidashan	JE	Feb. 2017 to April 2017	3	1350	675	675
72	Ankur Pandey	JE	Feb. 2017 to April 2017	3	1350	675	675
73	Anukishan Lal	JE	Feb. 2017 to April 2017	3	1350	675	675
74	Pawnesh Kumar	JE	Feb. 2017 to April 2017	3	1350	675	675

The Executive Engineer(P), O/O SE(South East), Maintenance Circle, PWD, GNCTD, Sukhdev Vihar, New Delhi 110025 for the period 2011-12 (25.10.2011) to 2022-2023

16/c

75	Sasthri R	JE	Feb. 2017 to April 2017	3	1350	675	675
76	K Shridhar	JE	Feb. 2017 to April 2017	3	1350	675	675
77	Namo Narayan Meena	JE	Feb. 2017 to April 2017	3	1350	675	675
78	Shailesh Kumar	JE	Feb. 2017 to April 2017	3	1350	675	675
79	Mahaveer	JE	Feb. 2017 to April 2017	3	1350	675	675
80	Kathi ravan V M	JE	Feb. 2017 to April 2017	3	1350	675	675
81	Shailesh Raghav	JE	Feb. 2017 to April 2017	3	1350	675	675
82	Abhishek Kumar	JE	Feb. 2017 to April 2017	3	1350	675	675
83	Vipin Kumar	JE	Feb. 2017 to April 2017	3	1350	675	675
84	Satyender Kumar	JE	Feb. 2017 to April 2017	3	1350	675	675
85	Girish Kumar Verma	JE	Feb. 2017 to April 2017	3	1350	675	675
86	Vikram Singh	JE	Feb. 2017 to April 2017	3	1350	675	675
87	Jai Hind Kumar	JE	Feb. 2017 to April 2017	3	1350	675	675
88	Sudhir Kishore	JE	Feb. 2017 to April 2017	3	1350	675	675
89	Harpal	MTS	Feb. 2017 to April 2017	3	750	375	375
90	Jamuna Devi	Beldar	Feb. 2017 to April 2017	3	750	375	375
91	Vijay Kumar	Beldar	Feb. 2017 to April 2017	3	750	375	375
92	Hari Ram	Beldar	Feb. 2017 to April 2017	3	750	375	375
93	Rohitashwa Meena	LDC	Feb. 2017 to April 2017	3	750	375	375
94	Amit Singh	Steno	Feb. 2017 to April 2017	3	750	375	375
						Total	75,250/

The Executive Engineer(P), O/O SE(South East), Maintenance Circle, PWD, GNCTD, Sukhdev Vihar, New Delhi 110025 for the period 2011-12 (25.10.2011) to 2022-2023

15/10

HOS/DDO may ensure that recovery of Rs. 75,250/- pointed out above after due verification of facts and figure. Similar other cases may also be examined by the DDO and arrears be recovered accordingly, if any under intimation to Audit.

2

The Executive Engineer(P), O/O SE(South East), Maintenance Circle, PWD, GNCTD, Sukhdev Vihar , New Delhi 110025 for the period 2011-12 (25.10.2011) to 2022-2023

14/2

PARA-2: Overpayment of Transport Allowance amounting to Rs. 16,848 /-
(Audit Memo. No. 06) Dated: 08.11.2023)

As per TA rules, Transport Allowance is not admissible during absence from duty for a full calendar month due to leave/Summer vacation/CCL/Training/Tour etc. However, if the absence covers part of any calendar month, it will be admissible for full month. Further, it is clarified by Govt. Of India O.M .No. 21/3/2020-E. II (B) dated 01.12.2020 that Govt. Employee who could not attend office in a whole calendar month during lockdown period, are not eligible to draw Transport Allowance for the month as these employees had not incurred any expenditure for commuting office.

During the test check of records, it has been revealed that the office had made the payment of Transport Allowance to following officials for the full calendar month while he was on Leave/unable to attend the office due to lockdown during the period. Hence, the recovery has been calculated as per details given below: -

S. No.	Name of the employee / Designation (Sh. / Smt.)	TPT Allowance paid per month (Rs.)	Full Months of Leaves/Vacation	Amount to be Recovered (Months)	Amount Recoverable (Rs.)
1.	Daya Chand, UDC	4,212/-	April 2020	01months	4,212/-
2.	Amit Singh, Steno Gr.II	4,212/-	April 2020	01months	4,212/-
3.	Shiv Mohan, MTS	4,212/-	April 2020	01months	4,212/-
4.	Kailash Devi, MTS	4,212/-	April 2020	01months	4,212/-
GRAND TOTAL					16,848/-

The DDO may ensure the recovery of Rs.16,848/- from the concerned officials and deposit in Govt. account after due verification of facts and figures. As the salary of other divisions paid by this office, hence the attendance particularly lock down period may also be checked by the DDO/HOO at his own level and make recovery, if any, under intimation to audit.

The Executive Engineer(P), O/O SE(South East), Maintenance Circle, PWD, GNCTD, Sukhdev Vihar, New Delhi 110025 for the period 2011-12 (25.10.2011) to 2022-2023

PARA-3: Non maintenance of Cash Book

(Audit Memo. No.07

Dated: 09.11.2023)

1310

As per Rule 13 of the Receipt and Payment Rules 1983, the following instruction shall be observed by all Govt. Officers who are required to (a) receive Government dues and handle cash or (b) perform the functions of drawing and disbursing officers (with or without cheque drawing powers), or both: -

1. Every such officer (referred to in the rule as the Head of the Office) should maintain a cash book in Form G.A.R. 3.
2. All monetary transaction should be entered in the cash book as soon as they occur and attested by the Head of Office in token of check.

During test check of records of the office of EE(P), O/O S.E (South East) Maintenance it has been observed that this office has not maintained cash book as required above stated rules. The cash book must be maintained in the circle office under intimation to audit.

L

Q

The Executive Engineer(P), O/O SE(South East), Maintenance Circle, PWD, GNCTD, Sukhdev Vihar , New Delhi 110025 for the period 2011-12 (25.10.2011) to 2022-2023

PARA-4: Excess payment of Washing Allowance amounting to Rs.990/-

(Audit Memo. No. 09

Dated: 10.11.2023)

During the test check of records, it has been revealed that Executive Engineer(P), O/O SE, South East Maintenance Circle had made the excess payment in respect of washing allowance. As per Govt. of India order No.19051/1/2017-E. IV dated 2.08.2017, washing allowance has been abolished w.e.f. 1.07.2017 while EE(P) make payment of Washing Allowance to following officials up to July 2017. Hence, the recovery of one-month excess payment has been calculated as per details given below: -

S. No.	Name of the employee / Designation (Sh./Smt.)	Washing Allowance paid per month (Rs.)	excess Months of washing allowance	Amount to be Recovered (Months)	Amount Recoverable (Rs.)
1.	Shiv Mohan, MTS	90/-	July 2017	01months	90/-
2.	Ram Ashray, MTS	90/-	July 2017	01months	90/-
3.	Karamvir Singh, MTS	90/-	July 2017	01months	90/-
4.	Devender Kumar, MTS	90/-	July 2017	01months	90/-
5.	Lal Dhar, MTS	90/-	July 2017	01months	90/-
6.	Rahees Ahmed, MTS	90/-	July 2017	01months	90/-
7.	Mithai Lal, MTS	90/-	July 2017	01months	90/-
8.	Ram Jeevan, MTS	90/-	July 2017	01months	90/-
9.	Harpal, MTS	90/-	July 2017	01months	90/-
10.	Jamuna Devi, Beldar	90/-	July 2017	01months	90/-
11.	Hari Ram, Beldar	90/-	July 2017	01months	90/-
GRAND TOTAL					990/-

The DDO may ensure the recovery of Rs.990/- from the concerned officials and deposit in Govt. account after due verification of facts and figures. The similar case may also be reviewed at your own level under intimation to audit.

The Executive Engineer(P), O/O SE(South East), Maintenance Circle, PWD, GNCTD, Sukhdev Vihar, New Delhi 110025 for the period 2011-12 (25.10.2011) to 2022-2023

11/2

PARA-5: Formation of Quality Assurance Team and inspections of works.
(Audit Memo. No.11) Dated: 20.11.2023)

As per CPWD Works Manual 2014, Section 53.8 of the CPWD Manual, the Quality Assurance Team with the Superintending Engineer of the Circle as its head will comprise of Assistant Engineer, whose main job is quality assurance. Quality Assurance Team at Circle Level office is required to inspect all the works at least one to three times during its execution depending upon the cost of work.

During test Audit, the following information/records during the Audit period was asked to produce to audit but circle office has failed to produce the same, which shows that no quality assurance team at circle level has been formed to inspect the works, as per provisions contained in CPWD manual.

- (1) The details of work inspected by the Quality Assurance Team at Circle level during audit period 2011-12 to 2022-23. The Inspection report submitted to SE/CE may be shown for reference.
- (2) Inspection Reports of the Inspection carried out by SE of each division under the jurisdiction of the circle for the above period be shown to audit.

Circle office should adhere to the provisions of CPWD Manual to ensure that the work quality is good and up to mark as per prescribed specifications. Further, it is also advised to form the quality assurance team at circle level to inspect the works under intimation to audit.

4

The Executive Engineer(P), O/O SE(South East), Maintenance Circle, PWD, GNCTD, Sukhdev Vihar , New Delhi 110025 for the period 2011-12 (25.10.2011) to 2022-2023

PARA-6: Overpayment of LTC amounting to Rs.14,010/-
(Audit Memo. No.12 Dated: 21.11.2023)

10/0

During Test Check & Scrutiny of the LTC records/ Bills It has been noticed that Sh. Anand Kumar, UDC, had availed LTC for the block year 2014-17 (extended up to 31.12.2018) for North East (Delhi to Yumthang) . It is further, observed that the employee had travelled by private Taxi from Bagdogra to Gangtok and Gangtok to Yumthang and back and claimed reimbursement for the same which is not admissible. The Excess amount, thus paid may be recovered of Rs 14,010/- only as per details given below:

A								
S.No.	Name & Desig.	Journey undertaken	Block Year	Bill No. & Date	Fare Claimed	Fare Actual paid	Amount admissible	Amount of Recovery
1	Anand Kumar, UDC	Bagdogra to Yumthang	2014-17	217/03.08.2017	17210/- (Bagdogra to Gangtok and back and Gangtok to Yumthang and back)	17,210/-	3200/- (200Kms @Rs16/- per KM)	14,010/-
TOTAL								14,010/-

The DDO may ensure the recovery of **Rs.14,010/-** from the concerned official and deposit in Govt. account after due verification of facts and figures. Similar case may be reviewed at your own level and make recovery, if any, under intimation to audit.

(B) Not restricting LTC Bill as per entitlement

During the scrutiny of LTC Bill (2014-17), it has been noticed that Sh. Ajay Kumar, JE Grade Pay 4600/- availed LTC from Delhi to Ooty with family as details given below

S.No.	Name & Desig.	Journey undertaken	Block Year	Bill No. & Date	Fare Claimed	Fare Actual paid	Allow only
1	Sh Ajay Kumar, JE	Delhi to Ooty	2014-17	178/07.07.2017	40,805 Delhi to Bangalore (By Air)	40,805	To be restricted as official has entitled for IInd AC but journey performed by Air.

The Executive Engineer(P), O/O SE(South East), Maintenance Circle, PWD, GNCTD, Sukhdev Vihar, New Delhi 110025 for the period 2011-12 (25.10.2011) to 2022-2023

L

Q

Further, it is noticed that the official has not entitled to perform LTC journey by AIR but the LTC bill has not been restricted as per the entitlement of the official. The HOO/DDO may restrict the bill as per entitlement of the official and recover the excess amount after verification of due facts and figure and similar case may be reviewed at your own level under intimation to audit.

The Executive Engineer(P), O/O SE(South East), Maintenance Circle, PWD, GNCTD, Sukhdev Vihar , New Delhi 110025 for the period 2011-12 (25.10.2011) to 2022-2023

82

PARA-7: Recovery of wrong reimbursement of Children Education Allowance amounting to Rs.1,23,750/-

As per FAQ notified by the DOPT vide Circular No.21011/08/2013-Estt.(AL) dated 25.03.2013 regarding Children Education Allowance wherein it is clearly stipulated at S.No.12 that:-

“The school/institution has to be recognized by the Central or State Government or UT administration or by University or a recognized educational authority having jurisdiction over the area where the institution is situated. This also applies in respect of children studying in two classes prior to Class-I, i.e., nursery/LKG/UKG, etc. OM No. 12011/03/ 2008-Estt.(AL) dated 23.11.2009”.

Further DOPT OM No.A-27012/02/2017-Estt.(AL) dated 17/07/2018 at S.No. (q) stated that:-

“In respect of schools/institutions at Nursery, Primary and Middle level not affiliated to any Board of education, the reimbursement under the scheme may be allowed for the children studying in a recognized school/institution. Recognized Schools/institution in this regard means a Government school or any education institution whether in receipt of Govt. aid or not, recognized by the Central or State Government or Union Territory Administration or by University or a recognized educational authority having jurisdiction over the area where the institution/school is situated.”

On scrutiny/test check of records of audit period, it has been found that the reimbursement has been allowed to Sh. Rohtashwar Meena, Jr. Asstt. on account of that the school is not recognized by the concerned state Govt. Hence, CEA may be recovered as per CEA Rules, details are as under: -

S.No	Name and Designation of the employee	Name of the third child & Fourth Child with D.O.B.	Year of Reimbursement/ CLASS	Bill No/Date	Reimbursement & recovery Amount	Reason
1.	Rohtahwar Meena, Jr. Asstt.	Manvi Meena (05.04.2012)	2016-17 L.KG	40 dated 04.05.2017	18,000/-	Studying in Un-recognized school namely Eros Convent School, NIT Faridabad.
2	do	do	2017-18 UKG	184 dated 08.08.2018	24,750/-	do
3	do	do	2018-19 Ist	70 dated 08.05.2019	27,000/-	do
4	do	do	2019-20 IIInd	35 dated 28.05.2020	27,000/-	do
5	do	do	2020-21 IIIrd	54 dated 10.06.2021	27,000/-	do
				Total	1,23,750/-	

If the official fails to provide valid document regarding recognition/affiliation of school as mention in CEA Rules then HOO/DDO may therefore ensure recovery of Rs.1,23750/- from the concerned employee.

Similar other cases may also be examined by the HOO/DDO at his own level and amount may be recovered accordingly, if any under intimation to audit.

The Executive Engineer(P), O/O SE(South East), Maintenance Circle, PWD, GNCTD, Sukhdev Vihar , New Delhi 110025 for the period 2011-12 (25.10.2011) to 2022-2023

70

PARA-8: Non maintenance of stock registers (Consumable and Non-Consumable)
(Audit Memo No.15 Dated: 22.11.2023)

On test checks of stock registers, it has been observed that Circle Office has not prepared/maintained any stock register (Consumable/Non-Consumable). As per GFR 2017 Rule 208 (iii) Details of the material so received should be entered in the appropriate stock register. The Officer in charge of stores should certify that he has actually received the material and recorded in the appropriate stock registers.

In absence of stock registers (Consumable and Non consumable), it is not possible to check the authenticity of purchase/good received through contingency funds.

The HOO may take necessary steps to maintain the stock registers (Consumable and Non consumable) under intimation to audit.

PARA-9: Non providing the budget & expenditure statements.
(Audit Memo No.16 Dated: 23.11.2023)

During the audit the circle office has not provide any copy of allocated budget for the audit period 2011-12 (25.10.2011) to 2022-23. Further, the expenditure Statement from 2011-12 to 2016-17 also not given by Office. The expenditure statement provided to audit for the period 2017-18 to 2022-23 out of which expenditure statement for the period 2017-18, 2021-22 and 2022-23 has not been reconciled from concerned PAO. In the absence of such information/record, the expenditure booked during audit period i.e., 2011-12 to 2022-23 could not be verified

HOO/DDO may be advised to trace the copy of allocated budget and get reconciliation of missing period done from concerned PAO and make practice to reconcile the expenditure with PAO on regular basis for authentication of expenditure under intimation to audit.

6/2

- 2



51

TEST AUDIT NOTE
2011-12(25.10.2011) to 2022-23

TAN:1 : Improper maintenance of Pay Bill Registers.

(Audit Memo No.: 03

Dated: - 07.11.2023)

During the test check of pay bill registers shown w.e.f 25.10.2011 to 2022-23, the following shortcomings have been noticed: -

1. Totaling of all columns of salary, allowances and deductions for income tax purposes have not been carried out in the PBR during the audit period . Hence the amount of gross salary, other allowances and deductions shown in the calculation sheet of income tax can-not be checked by the audit.
2. Page counting certificate has not been recorded on the first page of PBR.
3. Upper column i.e. previous PBR No., Govt. Accommodation, pay scale/Level, date of joining, date of transfer, Service verified etc. have not been filled in PBR.
4. White fluid has been used in PBR which is not permissible.
5. There were cuttings and overwriting in the PBR which are not attested by the DDO/HOO.
6. Abstract of pay bills in form GAR -18 has not been maintained during the audit period.
7. PBR entries have not been signed by the writer and DDO.
8. Entries regarding payment of retirement benefits in r/o retiree officials were not made in the PBR.

HOO/DDO is requested to update the PBRs at the earliest possible and compliance may be shown to next audit.

The Executive Engineer(P), O/O SE(South East), Maintenance Circle, PWD, GNCTD, Sukhdev Vihar , New Delhi 110025 for the period 2011-12 (25.10.2011) to 2022-2023

TAN-2: Discrepancies in maintenance of Bill Register
(Audit Memo No -04 Dated: 07.11.2023)

h/c

As per Receipt and Payment Rule 1983, Note (1) Rule 34, "a Bill register in Form GAR 9 should be maintained by all heads of offices who are authorize to draw money on bills signed by them. The register should be reviewed monthly by Gazette Officer and the result of the review recorded thereon"

On scrutiny of Bill Registers provided by the Office for the period 25.10.2011 to 2022-23, it has been noticed that the office has maintained Bill Register in ruled register which is neither signed by writer nor authenticated by any officer/DDO. The HOO may advised to maintain Bill register in Proper form and compliance may be shown to next audit.

↓

Q

The Executive Engineer(P), O/O SE(South East), Maintenance Circle, PWD, GNCTD, Sukhdev Vihar , New Delhi 110025 for the period 2011-12 (25.10.2011) to 2022-2023

TAN:3: Short comings in maintenance of Service Books.

(Audit Memo. No.08 Dated: 10.11.2023)

During the test check of Service books maintained by Executive Engineer(P), O/O SE, South East Maintenance Circle, the Service Books of following employees have been test check by the audit.:-

Sr. No.	Name & Designation
1	Sh. Sanjay Kumar, EE
2	Sh. Shivam Dewedi, EE
3	Sh. Ram Lal Parsad, JE
4	Sh. Shubam Singh, JE
5	Sh. Ram Karan, JE
6	Sh. Deepak Chaudary, JE
7	Sh. Nitin Verma, JE
8	Sh. Sonu Yadav, JE
9	Sh. Karma Dasu Sai, JE
10	Smt. Bhukna Veer Laxmi, JE
11	Sh. Umesh Pal Singh, JE
12	Sh. Nitesh Kumar Yadav, JE
13	Sh. Santosh Kumar Meena, AE
14	Sh. Vishawnath Gotra, AE
15	Sh. Sh, Makhan Lal Meena, AE
16	Sh. Anjan Biswas, AE
17	Sh. Akash Deep, Steno
18	Sh. Partap Singh Dabas, Sr. Assistant
19	Sh. Devansh Raj, MTS
20	Sh. Md. Parwez Alam, MTS

The following shortcomings have been noticed during the test check: -

1. The particulars of each government servant at the first page of the service book should be re-attested after every five years and fresh photo graphs should be appended and attested after every 10 years. But on test check/scrutiny of service books it has been noticed that this has not been done in the concerned Service Book mentioned above.

2. Service Book to be shown to the official every year as per SR 202:

The Service book is required to be shown to the official every year and his signature obtained. The Govt. Servant will ensure that his services have been verified. Head of Office will furnish a certificate to the next higher authority every year that this requirement i.e. showing the service book to the official and obtaining his signature therein has been complied with in respect of the previous financial year.

It is observed that the service books of the employees mentioned above at Sr. No 1 to 20 were not shown to them.

The Executive Engineer(P), O/O SE(South East), Maintenance Circle, PWD, GNCTD, Sukhdev Vihar , New Delhi 110025 for the period 2011-12 (25.10.2011) to 2022-2023

24

3. There are number of cutting and overwriting in the Service Books which are not attested by the HOO and white fluid also used which is not permissible.
4. As per rule 32(1) of CCS Pension Rules, the office is required to get the service verified from P.A.O. in respect of the official who have rendered 25 Years of Service or are to be retired with in the 5 years. The qualifying service so verified from P.A.O. shall be communicated to the employees concerned in the prescribe Performa. On review/test check of the records/ service book in this regard it was noticed that the verification of service from PAO has not been done of concerned staff that render service more than 25 years.
5. Entry of AADHAAR No. has not been made in the Service Book of the employees mentioned at S.No. 1,3,7,8,12 to 20 which is required as per instruction circulated by the Principal Secretary (Finance) Finance Department, GNCT of Delhi vide letter No. F3 (03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015. It has further been advised that the Detail of AADHAAR No. of employee should invariably be made in Pension Papers of the retirees, so as to enable the PAO to mention the AADHAAR Card No. in Pension Payment Order.

The HOO may get the service books of all the employees be updated as per above observations and similar case may also be reviewed at your own level under intimation to audit.

l

Q

(14)

**TAN-4: Non-availability of Supporting documents in Medical Bills and Children
Education allowance.**

(Audit Memo. No.10)

Dated: 16.11.2023)

During the scrutiny of Bills for the year 2021-22 & 2022-23 provided by Executive Engineer(P), O/O SE, South East Maintenance Circle, it has been observed that there is practice of not enclosing supporting documents with the Medical Bills and Children Education Allowance bills. However, only sanction of competent authority is attached with these bills. In absence of supporting documents, the authenticity of payment made could not be verified.

HOO/DDO is advised to attach the supporting documents with office records and compliance may be shown to next audit.

l

Q

The Executive Engineer(P), O/O SE(South East), Maintenance Circle, PWD, GNCTD, Sukhdev Vihar, New Delhi 110025 for the period 2011-12 (25.10.2011) to 2022-2023

TAN-5: Regarding rebate in HRA receipts in income tax.
(Audit Memo No.13 Dated: 21.11.2023)

According to Income Tax Act only the expenditure actually incurred on payment of rent in respect of residential accommodation occupied to the limits laid down in rule 2 A and exemption under section 10(13A) qualifies for exemption for income tax. The disbursing authority should satisfy him/her in this regard by insisting on production of actual payment of rent before excluding the HRA or any portion thereof from the total income of the employee.

It is suggested to the HOS/DDO that according to the Income Tax Act, the owner can claim deduction of maximum Rs.150000/- towards repayment of principal under Section 80C and Rs.200000/- towards payment/accrual of interest under Section 24 but the tax benefit of home loan under these Section for repayment of principal part of the home loan/interest are allowed after the construction is completed and possession has been handed over. No deduction would be allowed under this section for repayment of principal/interest for the years during which the property was under construction/possession was not handed over. Necessary documents should be obtained from the concerned employees before given rebate on home loan.

In addition to above, the DDO/disbursing authority should satisfy himself/herself in this regard by insisting on production of poof of actual payment of rent, copy of rent agreement, PAN and ownership proof of the property owner before excluding the HRA or any portion thereof from the total income of the employee. It is also assured by the DDO that more than 20,000/- cash transaction may not be allowed.

On scrutiny/test check of income tax records for the period 2021-22 and 2022-23 provided by Circle office, it has been observed that the DDO has allowed a deduction of HRA to most of the employees on the basis of rent receipt paid in cash & photocopy of PAN Card. No other documents such as proof of ownership, rent agreement of the property have been produced/obtained by the DDO before allowing deduction of HRA to employees which is necessary to authenticate the genuineness of the payment of rent.

As regard the Home Loan Interest Rebate, the DDO has allowed a home loan interest rebate to the employees on the basis of interest certificate issued by bank. The other document such as proof of possession has not been enclosed with income tax form. Further, it is also noticed that the interest certificate issued in two names while full interest amount exemption given to official without taking any documentary proof whether second person availing the tax benefit on same interest certificate.

The DDO may therefore review all the required documents to ensure compliance of income tax Act requirement. In case the payment of rent/home loan interest is not verified, necessary recovery of income tax may be made as per income tax rules.

2

Q

The Executive Engineer(P), O/O SE(South East), Maintenance Circle, PWD, GNCTD, Sukhdev Vihar , New Delhi 110025 for the period 2011-12 (25.10.2011) to 2022-2023