

**DIRECTORATE OF AUDIT  
GOVT. OF NCT OF DELHI  
4<sup>th</sup> FLOOR, DELHI SECTT.  
I.P. ESTATE, NEW DELHI**

**Sub: - Internal audit report on the accounts of Flood Control Division-V(I &F.C.D.) Said-ul-Ajaib Village, New Delhi for the period 01.04.2019 to 31.03.2022.**

**PART – I**

**A) Introductory:-**

The accounts of **Flood Control Division-V(I &F.C.D.) Said-ul-Ajaib Village, New Delhi** for the period 01.04.2019 to 31.03.2022 was test audited by the audit party no. XXVII and headed by Sh. Prabhu Narayan Jha ,IAO/AAO and Sh. Rishabh Kumar, ASO w.e.f. 15.06.2022 to 28.06.2022 (10 days).

**Aim and Objectives :-**

**Flood Control Division-V(I &F.C.D.) Said-ul-Ajaib Village, New Delhi** is monitoring the flood situation and to take all the precaution/ preventive measures to avoid any untoward situation including emergent flood protection/ flood fighting measures. Besides of this division is also entrusted with planning and execution of various type of civil works on behalf of government of NCT of Delhi such as rural development SC/ST works, DUDA, Panchayat, Urban Development, wild life, forest and horticulture etc. The division has four sub-divisions and all are headed by Assistant Engineer.

The following officers / officials have held the charges of the respective posts as indicated below for the period mentioned against each:-

**1. HOS**

S.No.		Period
1.	Mr. Raveendra Kumar,EE	01.04.2019 to 19.08.2021
2.	Mr. Vivek Chauhan, EE	20.08.2021 to 31.03.2022

**2. DDO**

S.No.	Name	Period
1.	Mr. Raveendra Kumar,EE	01.04.2019 to 19.08.2021
2.	Mr. Vivek Chauhan, EE	20.08.2021 to 31.03.2022

**3. Cashier-**

S.No.	Name	Period
1.	Mr. Sanjeev Kumar, Jr. Asstt	01.04.2019 to 31.03.2022

**BUDGET ALLOTMENT AND EXPENDITURE INCURRED**

**The details of budget allotted and expenditure incurred during the year 2019 to 2022 are as under:-**

Year	Plan schemes	
	Allotment (in Rs.)	Expenditure (in Rs.)
2018-19	1416266812	1370123516
2019-20	771803000	745919603
2020-21	982403000	931478240

**VACCANCY POSITION**

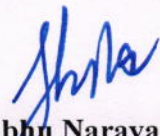
Sr. No.	Post/ Group	Post sanction	Post Filled	Vacant
01	Group A	01	01	NIL
02	Group B	06	05	01
03	Group C	20	07	13
	<b>TOTAL</b>	<b>27</b>	<b>13</b>	<b>14</b>

**AG (Delhi) AUDIT**

AG (Delhi) has conducted the audit of the unit till 2020-21.

**GENERAL**

The general conditions of the records of Flood Control Division-V(I &F.C.D.) Said-ul-Ajaib Village, New Delhi for the period 01.04.2019 to 31.03.2022 was found to be satisfactory, subject to the observation made in the current audit report.

  
 (Prabhu Narayan Jhat)  
 IAO/AAO  
 Audit Party no. XXVII

**PART- I A**

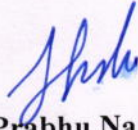
**OLD AUDIT REPORT**

There were **53 paras** outstanding in old audit report with an outstanding recovery of **Rs. 2584002/--** As per reply received from the department 9 paras fully settled and remaining 44 paras are still outstanding with recovery of **Rs. 2584002/--** and taken into current audit report as **Part-IA**.

S.No.	Year	Total Paras	Para Settled	Para No settled	Outstanding
1	1979-1982	16	0	0	2,5,10,17,18,21,22,23,25,26,27,29,30,31,32,33
2	1993-1997	11	2	42,44	34,39,40,41,45,46,47,48,49
3	2007-2008	5	2	4,5	2,3,11
4	2009-2010	4	1	8	2,4
5	2013-2016	8	1	6	1,2,3,4,7,8,9
6	2016-2019	9	3	1,2,3,	4,5,6,7,8,9
Total		53	9	-	40

**(B) Details of Old Recovery pending**

YEAR	Para no.	Amount
1993-1997	39	4883/-
1993-1997	49	688599/-
2009-10	5	59615/-
2013-2016	4	1823067/-
2016-2019	4	3924/-
2016-2019	5	2484/-
2016-2019	6	1430/-
<b>TOTAL</b>		<b>2584002</b>

  
(Prabhu Narayan Jhat)  
IAO/AAO  
Audit Party no. XXVII

**PART- IB**

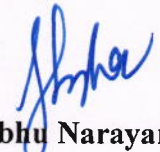
**Current Audit Report**

During the course of current audit 09 preliminary audit memos plus two record memo were issued and NIL recovery pointed out. Out of 09 memos, no memo settled on the spot hence all the 09 memos have been converted into 07 Para and 02 TAN with nil recovery incorporated in the current audit report as **Part-II**.

**The details of the recoveries are as under:-**

Mem o no.	Subject	Recovery pointed out	Recovery effected/ve rified	Recovery outstanding
NIL				

The inspection report of **Flood Control Division-V(I &F.C.D.) Said-ul-Ajaib Village, New Delhi** has been prepared on the basis of information furnished and made available to the audit. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and or non-information on the part of auditee.

  
**(Prabhu Narayan Jha)**  
IAO/AO  
Audit Party no. XXVII

Para No. 1

PART - I

58

Para-2.

Maintenance of double cash book, (main).

A scrutiny of the main cash book revealed that Sh. K.K. Sachdeva was the Executive Engineer and on his transfer he handed over the charge of the <sup>Cash and</sup> Cash book on 25-11-81 to Sh. N.V. Swamy, Executive Engineer as per the handing over and taking over done at page 44 of the cash book Vol. II. Instead of continuing the cash book, the <sup>new</sup> new E.E. started fresh cash book i.e. Vol. III with re-trospective date viz. 23-11-81. It was strange to note that when Sh. Swamy had not taken over the charge on 23-11-81 how he started fresh cash book on that date. On this date ~~of~~ a sum of Rs. 880/- was received from 22 contractors on accounts of sale of tender forms for the work "Providing and laying dry stone pitching near <sup>Muzal</sup> ~~Indra~~ of Alipur Brain and at the Junction of Tee Drain". and this amount was shown as deposited in to the bank on 24-11-81 but the same was shown as deposited in to the bank on 25-11-81. Thus it was evident that all the transactions were actually done on 25-11-81 but Sh. Swamy for the reasons best known to his <sup>him</sup> preferred to do the work in back date. It will not be out of place to mention here that ~~ix~~ ~~ix~~ tenders were opened on 25-11-81. This leads to the conclusion that the tenders were sold and opened on 25-11-81. This might have been done to help a particular contractor which was highly irregular. To hush up the matter and to escape the knowledge of the Audit Sh. Swamy instead of continuing the Vol. II started a fresh cash book Vol. III and even did not cancel the blank 56 pages of Vol. II.

58/C  
84  
28  
89

95

83

677C  
88

..3..

This was a serious lapse on the part of E.B. which needs to be investigated. This is specially brought to the notice of Secy. Floods for further necessary action at his end, under intimation to audit.

97

677C  
83  
88

..3..

This was a serious lapse on the part of E.B. which needs to be investigated. This is specially brought to the notice of Secy. Floods for further necessary action at his end, under intimation to audit.

93

82

87

..5..

Para-4. Non-furnishing of security deposit/fidelity bond by the cashier.

According to rule 270 of GFR a Govt. servant who is entrusted with the work of handling cash should furnish the security deposit for a sum of prescribed by the deptt. and shall execute a bond setting forth the terms and conditions. It was, however, noticed that Sh. J.K. Gupta cashier who took over charge of the cash in Feb., 82 did not furnish any security till today. The reasons and circumstances under which the security deposit/fidelity bond could not be obtained from the cashier may kindly be elucidated. The same may please be obtained now as safeguard against any loss of Govt. money. The sanction of the competent authority for the <sup>waiver</sup> ~~period~~ <sup>the</sup> for which the fidelity bond could not be obtained may also please be taken under intimation to audit. It may also be ensured that none of the officials are allowed to handle cash without obtaining the security/fidelity bond in future.

requirement of the

Part No 2

Para No. 2

Para-5. G.P. Fund in r/o Group 'B' employees, scrutiny of

the G.P.F. ledger in respect of Group 'B' employees

revealed the following irregularities/omissions:-

1. The ledger was not page numbered. This may be get done now and the page count-certificate be recorded on the 1st page of the ledger.



..7..

10/1/82  
641C

8. At the time of transfer of Sh. D.P. Moria to this division, the balance of Rs. 1170/- was due to be recovered in 26 instalments of Rs. 45/- each. It was, however, observed that a sum of Rs. 1215/- had been recovered from Sh. Moria. The amount of Rs. 45/- recovered in excess may be adjusted.

9. Sh. Z.N. Manghi was transferred to ~~some other Division~~ <sup>Manghi</sup> ~~some other Division~~ in the month of August 1982 but his account has not been transferred so far to his present office.

10. BROADSHEET REQUIRED TO BE MAINTAINED WAS NOT MAINTAINED AT ALL. IN THE ABSENCE OF THE BROAD SHEET THE CORRECTNESS OF BALANCES AS SHOWN IN THE LEDGER COULD NOT BE VERIFIED. THE SAME MAY PLEASE BE MAINTAINED NOW IN THE PRESCRIBED FORM AND NECESSARY RECONCILIATION OF FIGURES BE CARRIED OUT WITH THE P.A.O.

THE IRREGULARITIES/OMISSIONS POINTED OUT ABOVE MAY PLEASE BE RECTIFIED TO ENSURE STRICT COMPLIANCE OF THE PROVISIONS OF RULES.

(52)

(18)

(Signature)

(5)

(20)

657c  
(8)  
(26)

2. Nominations required to be furnished by every subscriber were not received by the Division. The same may be called for and the fact of receipt of the nomination and acceptance thereof ~~the subscribers~~ *be recorded in the ledger folios of the subscribers.*

3. Account numbers allotted to each subscriber were not found recorded on the ledger ~~jobs~~ *folios*

4. The fact of issue of the Pass books to the subscribers was not found recorded in the ledger. In case the pass books have not been supplied to the subscribers the same may please be issued to them.

5. GPF accounts in respect of Sh. D.P. Moria and ~~Sh. Chhoto~~ *Sh. Chhoto* were not completed ~~that~~ *since* 1979-80. These may please be completed now under advice to Internal audit.

6. Interest for the year 1981-82 was allowed to Sh. Nanak Chand @ 8.5% whereas it should have been allowed @ 9% which works out to Rs. 157/- instead of Rs. 126/- as shown in the ledger. The difference of Rs. 31/- may please be paid to the claimant under intimation to audit.

7. Sh. D.P. Moria was transferred to this Div. in the month of Oct, 1979 and the GPF credit balance of Rs. 1143/- was received from his previous department vide letter No. EE/FCD-I/80-81/985 dated 11.3.82 allowing him the interest upto 31-10-82. It was, however noticed that the same had not credited to his account *thereon* ~~thereon~~ *may now be credited to his account under intimation to audit.*

Para No 3

Para Nos 3

~~4~~

..15..

30

~~10~~

837C  
87  
82

79

Para-10 Irregular purchases.

The following articles were purchased vide order No. AEI/PCB/Aas/Supply/82-83/535 dated 22-2-83 from M/s Purshotam Lal, 236, West Guru Anged Nagar, Delhi:-

S.No.	Name of the articles.	Qty.	Rate.	Amount.
1	Bumpy level mill stand	3	2000/-	6000/-
2.	Levelling stoves	10	210/-	2100/-
3.	Metallic tape 30mts.	6	155/-	930/-
4.	Calculator (pocket size)	3	350/	1050/-
5.	Almirah steel (small size)	2	850/-	1700/-
6.	Almirah steel (Big size)	2	1325/-	2650/-
<b>Total B. 14830-00</b>				

The above expenditure was debitable to the work "Cost of R.M.E. B/s of Okhla Barrage upto Delhi, Haryana Border."

A review of the purchases revealed the following irregularities.

(1) The quotations were invited by the Assistant Engineer vide his letter No. AEI/PCB V/82-83/495-497 Dt. 18-2-83 and the date of receipt of quotations was 19-2-83 upto 3-00 P.M. and were to be opened on the same day at 3-00 P.M.

(89) 17

611  
(85)  
(78)

Despite the clear orders of the Executive Engineer, The A.E. preferred to make purchases from the local market and that too from the contractors and not the regular dealers of the articles.

(iv) According to rules the AE was <sup>empowered</sup> ~~empowered~~ to call quotations upto Rs. 5000/- and for the purchases exceeding Rs. 5000/- the quotations were to be called by the Divisional office. When the Sub-Division office and the Divisional offices were housed in the same premises and on the same floor, why the quotations in the instant case were invited by the Sub-Divisional office.

(v) The name of the maker specially in the case of calculators, etc. was not given either in the N.I.Q. or in the quotation letters or in the ~~bill~~ of the contractor. A vague specification was given for almirahs in the N.I.Q. but nothing was mentioned in the quotation letter/bill by the contractor. In the case of <sup>Stairs</sup> ~~stairs~~ also the length was not given.

In the absence of clear nomenclature/specifications the correctness or otherwise of the rates paid could not be verified in the audit.

(vi) In his note dated 12-4-83 the S.E. Executive Engineer has observed as follows:-

88

80 81  
77

Despite the clear orders of the Executive Engineer, The A.E. preferred to make purchases from the local market and that too from the contractors and not the regular dealers of the articles.

(iv) According to rules the AE was <sup>empowered</sup> ~~empowered~~ to call quotations upto Rs. 5000/- and for the purchases exceeding Rs. 5000/- the quotations were to be called by the Divisional office. When the Sub-Division office and the Divisional offices were housed in the same premises and on the same floor, why the quotations in the instant case were invited by the Sub-Divisional office.

(v) The name of the maker specially in the case of calculators, etc. was not given either in the M NIO or in the quotation letters or in the ~~bill~~ of the contractor. A vague specification was given for almirahs in the M.I.Q. but nothing was mentioned in the quotation letter/bill by the contractor. In the case of <sup>Stairs</sup> ~~stairs~~ also the length was not given.

In the absence of clear nomenclature/specifications the correctness or otherwise of the rates paid could not be verified in the audit.

(vi) In his note dated 12-4-83 the S.E., Executive Engineer has observed as follows:-

84

Case  
186  
183  
76

According to the normal rules quotations should be given wide publicity and attached submission of the quotations. It was noticed that the quotations letters were addressed to only three persons who were contractors and not the dealers/suppliers. It is also interesting to point out that the Executive Engineer passed orders for the purchase as far back as on 29-1-83 but the AE. invited quotations only on 18-2-83 without giving any due time to the supplier. The reasons for this delay are best known to the AE.

with Seven  
times should  
in for

(ii) The quotation letters were addressed to three contractors as under:-

- (1) Sh. Bhagwan Dass,  
217, Ram Nagar, Delhi.
- (2) Sh. Ganesi Lal, (Address not given).
- (3) Furshotam Lal,  
236, West Anand Nagar, Delhi.

A scrutiny of the quotations received revealed that on the all the envelopes the address was written under one hand which leads to the doubt that the quotations might have been delivered to one contractor who managed to obtain quotation letters from other contractor.

(iii) On the N.I.O. the Executive Engineer ordered as under:-  
"Item No.182 may be brought from NIL direct by placing order."  
Rest of the items may be on comparative rates after calling quotations.

Sd/- EE. 18-2-83.

86  
121  
311  
75

"The Asstt. Engineer has also taken delivery of 3 Nos. imported pocket calculators of sharp corporation (Japan) which he has not informed this office".

*As per*  
*importers*  
As ~~per~~ <sup>none</sup> of the contractors in question were approved ~~importers~~ so the possibility that the A.E. might have taken delivery of smuggled goods cannot be ruled out. This was highly against the national interest to purchase smuggled goods and was a criminal offence and calls for action under the customs Act.

(vii) It is also pointed out for information that the supply order was issued under the signatures of E.E. on 22-2-83 when he was on leave and Sh. Sikka was looking after the work. This order should have been signed by Sh. R.V. Roy Sikka. This clearly indicates that the E.E. in connivance with the N.E. manipulated the whole affairs.

It will not be out of place to mention here that dumpy levels are required to be purchased from national instruments L.T.D., Ansal Bhawan, New <sup>Bellu</sup> Delhi, who are the sole manufactured and distributor of the instruments and cannot be purchased from local contractors. It is understood (P) that an excess amount of Rs. 650/- has been paid for each dumpy level (total Rs. 3900/-) to the contractor. This is the case of a standard item. The excess payment in other cases such as pocket calculators, steel almirahs etc. can well be imagined.

The price in each level is about  
Thus it was

85

~~88~~

79

74

..19..

This is a fit case for bringing it to the notice of  
secy. Irrigation and flood with the request to get it  
investigated under intimation to audit.

11



84

58  
73

Para-15. Contractors ledger.

A scrutiny of this register revealed that the same was not being maintained properly. Only the debit entries were made and no credit entry was appearing. In the absence of its proper maintenance, <sup>The very purpose of its maintenance</sup> was defeated. This should now be maintained properly under intimation to audit.

Para-16. Interest bearing security register.

Following irregularities were noticed while reviewing the said register.

(i) Page count certificate was not found recorded in the body of the register.

(ii) Space provided in Col. No. 12 for the signature of Divisional Account left blank.

(iii) Date of validity of P.B.R. was also not written in the register. It may please be ascertained as to how the date of validity/expiry was ensured. The requirements may now be noted for future.

Para No 4  
Para No 4

Para-17. Service Books.

A test check of the service books revealed the following irregularities/omissions:-

1. The Service Books are not maintained properly. Most of the service books are tornout which require proper <sup>documentation</sup> As the service book is a permanant service record, it is imperative that these are properly maintained.

5

83

72

5/11/17

2. Nominations in respect of pension and D.C.R.G. were not found pasted in the service books of the following officials. The nominations of these officials may please be called for and pasted in the service books.

- (a) Sh. H.S. Bhardwaj, J.E.
- (b) Sh. T.L. Bansal, J.E.
- (c) Sh. S.K. Joshi, A.E.
- (d) Sh. S.C. M Gupta, J.E.
- (e) Smt. Shamila Bhatia, UDC.
- (f) Sh. Pritpal Singh,
- (g) Sh. Mahabir Singh, LDC.

3. Nominations in r/o CSIES were not received in respect of the following cases.

- (a) Sh. S.K. Joshi, A.E.
- (b) Sh. T.L. Bansal, J.E.
- (c) Smt. Samila Bhatia, UDC.
- (d) Sh. Mahabir Singh, LDC.

4. GPF account number was not recorded, on the service books of the under mentioned officials.

- (a) Sh. H.S. Bhardwaj.
- (b) Sh. T.L. Bansal,
- (c) Sh. S.C. Gupta,
- (d) Sh. Mahabir Singh,
- (e) Smt. Chhoto Devi, Peon.

82

56/6  
70  
71

5. Signatures of the Govt. Servant required to be taken every year in Col. No.8 of the service book were not taken in the following cases.

- (a) Sh. S.K. Joshi, AE.
- (b) Sh. H.S. Bhardwaj, JE.
- (c) Sh. T.L. Bansal, JE.
- (d) ~~Sh. M.S. Barani, JE.~~
- (e) Sh. M.S. Barani, JE.  
Sh. S.C. Gupta, JE.
- (f) Smt. Samila Dhatia, UDC.
- (g) Sh. Pritpal Singh, D/man.
- (h) Smt. Chhote Devi, Peon.

(6) Service in r/o the following officials were not get verified from the period indicated against each.

- (a) ~~Sh. S.K. Joshi, A E. 31-7-81 onwards.~~
- (b) Sh. T.L. Bansal, JE 30-6-81 onwards.
- (c) Sh. Pritpal Singh, D/ 20-5-80 onwards.

7. Entries of first page of service book are required to be reattested after every five years. This had not been done in the following cases.

- (a) Sh. S.K. Joshi, AE.
- (b) Sh. H.S. Bhardwaj, JE.
- (c) Sh. M.S. Barani, JE.
- (d) Sh. S.C. Gupta, JE.

8. Half pay leave account was not completed in the following cases.

..25..

81

78  
70

- (a) Sh. S.K. Jeshi,
- (b) Sh. H.S. Bhardwaj
- (c) Sh. T.L. Bansal.
- (d) Sh. H.S. Burja,
- (e) Sh. S.C. Gupta,
- (f) Smt. Shanila Bhatia,
- (g) Smt. Chhoto Devi,

9. Leave salary & pension contributions in r/o Sh- R.S Verma who was on deputation to ITDC for the period from 26-2-80 to 23-1-81 were not recovered so far, steps may please be taken to recover the amount at an early date.

The irregularities/omission pointed out above may be got rectified under intimation to audit. Similar other cases may also be reviewed and action taken accordingly.

10. Sh. Atul Kumar, AE.

While drawing pay @ Rs. 900/- in the scale of Rs. 700-1300, 700-40-900 EB 40-1100-50-1300/- with effect from 10-7-80 Sh. Atul Kumar AE was appointed AE in the flood control and Drainage Division No. I w.e.f. 12-9-80. He was transferred to flood control drainage Division. No.5 w.e.f. 1-7-81. His pay was fixed @ Rs. 900/ w.e.f. 12-9-80 which was <sup>revised</sup> received to @ Rs. 920/- w.e.f. 1-7-81. <sup>from</sup> Position to his appointment in the scale of @ Rs. 700-1300/ he was holding the <sup>post</sup> first of AE in the scale of 650-1200 and was drawing <sup>pay</sup> @ Rs. 845/- with effect from 1-2-80.

(80)

18/1  
SATE  
(7)  
(69)

Consequent upon his appointment as AE on deputation, in the flood control and drainage division No. 5, he should stand <sup>prevented</sup> recorded ~~on~~ from his adpat base appointment on the date of joining hrs. here

In this connection the following <sup>Observations</sup> attestations are made by the audit. As per entries on page 9 of the service book, he should have been <sup>prevented</sup> recorded had he not been appointed on deputation in the flood control <sup>being</sup> ~~being~~ were effect from 12-9-80. on deputation, he is therefore <sup>with</sup> pay as, therefore <sup>sub. ther. to draw</sup> ~~pay as~~, therefore <sup>to be</sup> ~~pay as~~ as under. <sup>to be</sup> ~~pay as~~ as under. <sup>to be</sup> ~~pay as~~ as under.

1. 12-9-80 Rs. 845/- + 84-50 Dep. allowances.
2. 1-2-81 Rs. 880/- + 88/- .. allowances.
3. 1-2-82 Rs. 920/- + 92/- ----- 10-----
4. 1-2-83 Rs. 960/- + 96/- ----- 10-----

The overpayment as under is recoverable from <sup>him</sup>

	<u>Period.</u>	<u>Pay drawn.</u>	<u>Pay due.</u>	<u>Differences.</u>
1	12-9-80 to 31-1-81	900/-	845/-	
		<u>90/-</u>	<u>84-50</u>	
	<b>Total</b>	<b>990/-</b>	<b>929/50</b>	<b>60-50</b>
2	1-2-81 to 30-6-81	900/-	880/-	
		<u>90/-</u>	<u>88/-</u>	
		990/-	968/-	22/-
3.	1-7-81 to 31-1-82	920/-	880/-	
		<u>92</u>	<u>88/-</u>	
	<b>Total</b>	<b>1012/-</b>	<b>968/-</b>	<b>44/-</b>

..27..

(79)

126

53/c  
(76) (73)  
(68)

4. 1-2-82 to No difference.

31-1-82.

5. 1-2-83 to 920/- 950/-

31-5-83 92/- 96/-

1012/- 1056/-

44/-

1 278/-40+allowances to be recovered

2. 110/- + " " "

3. 308/- + -----

696/40

Less payable 176-00+

And recovered 520-40

And payable

A copy of this terms of deputati<sup>his</sup> may also be posted

in the S. Book.

(b) Sh. S.K. Joshi, AE.

He was appointed supervisor with effect from 4-4-67, in the scale of Rs. 180-10-290-EM-15-380.

The scale was reviewed to Rs. 425-700 with effect from 1-1-73 and his pay in that date was fixed @ 455/-.

He was promoted to the post of AE with effect from 5-7-80 and his pay was fixed at the minimum of the time scale of Rs. 650-1200/-.

In this connection the following observation are made by the audit.

At the time of his appointed he was putting up at 15 up

Timar pur, Delhi. In case this was an allotted accomodati<sup>n</sup>.

78

67

52  
25  
72

to or any other number his father of his family he was not entitled to draw any HOA from till date i.e. 4-4-67. This fact may be confirmed and reported to this office for and recovered from him.

2. Sh. Joshi was allotted Qr.No, 142 Type I, Kalayanvas vide letter No. F4/1/80/LRQ/Allot/1578 dated 13-12-80 from the security and building department, Vikas Bhawan, New Delhi while he accepted on 15-12-80. The office submitted an application for change of number while was forwarded by the E.E.V. this letter No. EEV/FCD/Estt/AF/80/3384 dated 29-12-80. No recovery of HQ was scale from him, but he was allowed to draw HRA continuously from 15-12-80. In case of allotted accommodation was refund by him, he was not entitled to any HRA for six months.

The case may be reviewed in the light of the above observations and correct position explanation this office explaining the circumstances under which he was allowed HRA after allowance of government accommodation.

The official removed the papers from his personal file to the vital information of acceptance and allotment of Government accommodation. This is brought to till notice of the pay, irregularity any flood for necessary action demand fit in the matter.

Para No. 5  
 Para Nos 29..

(3) (4) (77) (74) (71) (66)

Para-15. Irregular drawal of HRA.

Sh. Atul Kumar AE has been allowed to draw HRA on percentage <sup>less</sup> basis, his pay being <sup>more</sup> some than Rs. 750/- per month. The office had not applied for HRA on percentage basis, it is therefore not clear on <sup>what</sup> basis he <sup>is</sup> pay allowed HRA at percentage basis, please elucidate.

To enable this office to <sup>determine</sup> the admissibility of HRA ~~on cash~~ <sup>he may be asked to submit HRA certificate</sup> on the prescribed proforma showing therein, the rent paid by him in case of rented accommodation or <sup>retail</sup> value of the House in case of own house. The head of <sup>office should</sup> other shall also <sup>certify</sup> the fact <sup>stated</sup> ~~stated~~ by the other <sup>official</sup> failing which less HRA may be restricted upto Rs. 112-50 upto 1/82 and thereafter Rs. 160-35. and <sup>Overpayment</sup> ~~the officer~~ gave his address as under I when he <sup>applied</sup> appointed for allotment of Govt. accommodation/ 23A, C, Block, L/C Flat Hari Nagar clock tower New Delhi during 6/81. But the <sup>office</sup> ~~specification~~ is stated to have been <sup>pending</sup> ~~verifying~~ at Noida at present. There ~~is~~ no documentary <sup>proof</sup> ~~show~~ the officer is actually staying.

The official drawn HRA as under

upto 5/81	Pay Rs. 900/-	@ 135/-	@ 22-50
from 6/81	990/-	148-20	@ 35-70
for 7/81 to 1/82	1012/-	151-80	275-10
for 2/82	1012/-	207-25	469-00
		Total	<u>902-30</u>

(b) Sh. R. S. Verma, AE.

His pay was received to 775/- w.e.f. 1-5-83 and he was



..30..

also allowed HRA <sup>through</sup> percentage basis exchange ~~bx~~ he did not  
apply for HRA a percentage basis. His HRA may therefore please  
Section 160-25 if it is otherwise admissible and overpayment  
recovers under intimation to audit.

19

76

65

73

70

2

78  
64  
50/1  
79

were engaged as beldars and signatures were taken in token of their appointment. But while making the payment to them the signatures obtained of the beldars did not tally with the acceptance letter.

The circumstances under which entire the payments made without verifying the actual person may please be explained to audit and the payment as shown made may now be got recovered which comes to Rs. 27/- + 13.50 = 40-50

Further the labour was not engaged through employment exchange this needs elucidation.

Other cases may also please be reviewed & audit

Page No 6

intimated

6 para No. 6

Para-21. Irregular recruitment of typists on muster rolls.

(a) Scrutiny of the muster roll payments made by the sub-divisional officers of Flood control Div. V had revealed that a number of typists were frequently engaged on muster rolls. A few instances are given below by way of illustration.

S.No.	Name of the typists engaged.	M./R No & date.	Ant. Paid. Rs.
1.	Mrs. Swaranjit Kaur	EEV/PCB/121 dated 30-1-82	212-50
2.	Miss Bina Rani	EEV/PCB/122 dated 10-1-82	525-00
3.	Sh. Rajesh Kumar	EEV/PCB/127 dt. 1-2-82	262-50
4.	Miss E. Laxmi		

7A

63

111

27

68

5. Miss Neelam
6. Sh. Rajesh Kumar      EEV/PCB/135      575-00  
dt. 27-2-82
7. Miss B. Laxmi      EEV/PCD/136      287-50  
dt. 27-2-82.
8. Miss Bina Rani      EEV/PCD/113      312-50  
dt. 31-12-81
9. Sh. Rajesh Kumar      EEV/PCD/118      112-50  
dt. 18-1-82
- 10 Miss Bina      EEV/PCD/140      250-00  
dt. 27-2-82

2 In this connection it is pointed out that the recruitment of typists is governed by the CCS (Recruitment) Rules According to the provisions of CPWA code the work charge labours can only be engaged on muster rolls and not the Ministerial staff.

As such the recruitment of typists on muster rolls which are ministerial staff is irregular and needs justification. This may also be got <sup>regularised</sup> reported from the <sup>competent</sup> ~~compliant~~ authority.

(b) It was observed that the Division had hired four typewriters and against this they appointed five typists on Muster Roll. Thus this was a case of misuse of muster rolls. This needs to be illucidated as to how <sup>for</sup> four tyewriters ~~five~~ five typists were appointed. It is also pointed for information that the appointment of typists on M.R. was not permissible.

73

..33..

62

75

61

48/c

Thus appointment of all the five typists was irregular. Thus be discontinued at once and the previous payment got regularised by obtaining sanction of the competent authority.

Para No 7

Name of work - Storm water drainage of Shahdara (restiting of S.O. Drain from R.D. 3800M to RD 5000M)

Name of contractor - M/s Sahjan Lal Saini 3rd R/A bill

paid vide CV.No. 53 of 3/82

(A) Payment has been made for the following items:-

"Earth work in excavation over areas (exceeding 30cm in depth, 1.5 m. in width as well as 10sq m. on plan) and disposed earth to be levelled and neatly dressed in ordinary soil 1/c leads and ~~light~~ complete."

66883-80 cms @ Rs. 3-90 Rs. 260846-80

Comments- Against the full sale of Rs. 4/- per cms. as per agreement, rate of Rs. 3-90 per cms. has been allowed. But past ~~sale~~ <sup>rate</sup> statement duly approved by the Executive Engineer was not found enclosed with the bill in the absence of which reasons for allowing the past ~~sale~~ <sup>rate</sup> and correctness of the past ~~sale~~ <sup>rate</sup> allowed could not be verified. The past ~~sale~~ <sup>rate</sup> statement approved by the ~~intendant~~ <sup>E.E.</sup> needs to be shown to next audit.

(b) Test check by E.E.

In ~~forms~~ <sup>terms</sup> of the provisions contained in C.P.W.D. manual Vol II, Executive Engineer is required to test check 10% of the measurements recorded by the subordinates every alternate bill. The total value of work done upto 3rd R/A bill was Rs. 334944/- and such E.E. was to test check the measurements to the five of Rs. 33494/- . It could not be

Yamab

174  
171

..34..

Para 6-8  
Para 10 B

verified from the bill whether the required test check had been exercised as neither test check statement of E.E. was <sup>attached</sup> attested with the bill not connected M.B.s were produced.

The test check needs to be completed now.

~~(Signature)~~

Para-22. Advance payment of Rs. 10000/- ~~to~~ DESU.

A sum of Rs. 10000/- has paid to Delhi Electric Supply Undertaking in March, 1980, as advance payment for shifting of dreglime and tractor ~~at~~ Jaitpur. This amount was kept in contractors ledger in order <sup>was</sup> watch its recovery of adjustment. It is more than three years since the payment has made, but DESU has neither rendered the account nor refunded the money.

Immediate steps needs to be taken to <sup>initiate</sup> initiate the matter with DESU authorities for sending the accounts of the advance payment and refund the balance amount if any.

(61)

(66)

(H)

Para No 9

..35..

Para-25. T & P. articles.

T&P articles of Ghazipur store was handed over to Sh. A.K. Jain, Junior Engineer, by Sh. Balbir Singh, J.E.(NO) as per list attached vide order No. EE/SEM/80-82/EE III/Estt./454 dated 3-2-82 on 27-3-82. On inquiry it was stated by ~~the~~ R.A.E. Jain, JE that the store was physically verified on the basis of list of T&P No record concerning the list such as stock register etc. was handed over by the JE. Sh. Balbir Singh. In absence of the proper records T&P stock register etc. the correctness of the charge handing over/taking-over could not be ensured.

Further the records of T&P taken over by Sh. A.K. Jain, JE was also not made available for audit scrutiny. This needs elucidation and please explained and how the ch was taken over without verify the articles from the concerned stock registers.

Para No 10

Para-26. Non-settlement of final bill in r/o the work of construction of Tol drain awarded to Sh. Dharamvir, contractor.

Scrutiny of file No. EE V/PCB/Acs/Const revealed that sealed item rate quotations were invited from the working contractors of Flood Control waig for the construction of The Drain at RSO to 1050M. The quotations were opened on 28-1-80 and the work order was issued in favour of Sh. Dharamvir, Contractor being the

70

12  
59

USIT  
67  
61

lowest quotation vide work order NO. EE V/PCB/W.O./79-80/1 dated 21-2-80, for Rs. 29, 887-50. According to the work order a period of one month was allowed for the completion of this work.

The first running bill was passed and paid for Rs.9614/- vide cheques No. AC 401501/004016 dated 11-3-80 on the basis of measurements made on 7-3-80. According to the entries made in M.B. No. 287 at page 98 the work was closed before its completion as per the decision taken by C.E.(18F) in the meeting held on 15-4-80 ~~by C.E.(18F)~~ The minutes of the meeting were issued vide letter No. P- 96/CEF/79/3271 dated which could not be made available to the Audit Party for the reference. On the basis of the decision the final bill was prepared and submitted to the Engineer for pass & payment on 6-9-80. It was, however, informally ascertained that the said bill was returned unpassed to the concerned sub-division as there were some variations of figures in the bill. Though the level books No. 347 & 351 pertaining to this work were shown to audit party but the observation of the draftsman made on the X-Section- sheets were not produced to audit and the correctness of entries made in the measurement book could not be verified.

It was further noticed that the final payment of the bill had not been made so far to the contractor though the work was closed on 15-4-80. In response to repeated requests of the contractor for early settlement of the bill the Engineer directed Sh. S.K. Joshi, AE vide letter No. 88V

69

..37..

58

476 44/C  
66

FCD/Aca/Toe Drain/82-83/504 dated 19-2-83 to submit the final bill alongwith all documents including concerned M.B. etc. to this Division within 3 days so that at an early date but no action has so far been initiated by the sub-division in this regard.

④ In plan  
of 5 cases  
submitted

It is not understood as to why the case could not be settled so far though a period of more than three years has already elapsed. It needs proper investigations. Wigerous steps may please be taken to settle this issue to avoid any legal complications which may arise in due course.

Compliance may be intimated to Internal audit.

Pass No. 11

Para-27. Award of the work of construction of Temporary shed at Ali-Drain Jaitpur to Sh. Bhagwan Dass, contractor. Irregularities thereof.

11  
12

Scrutiny of file No. EE V/FCD/Acs-53/01-82 revealed that scaled item rates tenders were invited for the construction of temporary sheds on right bank side of Ali-drain near Jaitpur village. The tenders were opened on 16-2-82 and the work was awarded to Sh. Bhagwan Dass for Rs. 99408-05 against the estimated cost of Rs. 60174/- vide letter No EEV/FCD/Acs/53/82-82/582 dated 27-2-82. The agreement No. 7 was duly executed by allowing a period of two months for the completion of this work. In this connection the following irregularities/omissions were noticed.



(68)

(57)

(65)

(69)

1. As per the letter of award dated 27-2-82 the work was to be concerned on 5-3-82 and was to be completed by 4th May, 1982 i.e. two months from the date of concernment of the work. The work was actually completed on 31-8-82 i.e. after 220 days from the date of completion of the work as was mentioned in the award letter. According to the provisions of rules the contractor should apply for the extension of time within 30 days from the date of completion of work i.e. after 4-5-82. It was, however, noticed that the proforma for extension of time (part I) was issued to the contractor on 1-10-82 i.e. after five months. The Hinderance mentioned in the proforma by the contractor was due to non-clearance of site and shortage of cement. Similarly in Part-II, the A.E. had recommended for extension of time with the remarks "As per cement register recommended for extension of time as per contractor."

On the recommendation, of A.E., the E.E. approved the extension of time without penalty on 8-11-82. In this connection the remarks of J.E. dated 1-3-82 in the site order book that the site was handed over to the contractor on 27-2-82 to <sup>start</sup> state the work is referred to. It is not clear as to how the hinderences mentioepd by the contractor in Part-I was justified without maintaining the hinderence register.

As well as the contractor was warned from time to time by the JE, AE as per remarks dated. 22-4-82, 4-5-82 and 19-8-82 in the site order book for the progress of the work.

67

56

64

There seems nothing on the records that cement was not available. Moreover the cement was frequently issued to the contractor as per entries in the cement register. It may please be elucidated as to how the benefit of extension of time without charging any compensation was given to him the contractor. It is in contravention of clause no 2 of the agreement executed with the contractor. The amount of compensation as required under rules which works out to Rs. 14000/- appx. may please be recovered from the contractor.

2. According to clause 19D of the agreement the contractor was required to submit a fortnightly labour report failing which the contractor shall be liable to pay to Govt. a sum of Rs. 50/- for each fortnight. It was however, noticed that no such fortnightly labour report was irregular and the recovery amounting and the recovery of amounting to Rs. 600/- (for 12 fortnight) which was to be made may now please be effected under intimation to audit.

3. As per clause 10E of the agreement the contractor shall have to return the empty cement bags in serviceable condition to the Deptt. failing which the compensation at the rate of Rs.1/- for each shall be charged from the contractor. As per cement bags were issued to the contractor, Neither the empty bags were returned by the contractor

66

55

63  
60

nor any compensation was changed from him by the deptt.  
As such a sum of Rs. 760/- appex. (90% of the total bags)  
was to be recovered from the contractor.

4. According to the delegation of financial powers,  
the E.E. is empowered to incur the expenditure upto  
25% of in excess of the estimated cost subject to maximum  
of Rs. 25000/- It was however observed that a sum of Rs.142200  
was incurred against the estimated/cost of Rs. 99408-05  
but no sanction of the competent authority was obtained  
to regularise this excess expenditure. It needs  
clarification.

5. The requisite certificates required to be attached  
with the bill were not found attached. It is not clear  
as to how the payment was made without obtaining the  
requisite certificates.

6. The measurement book pertaining to the work was  
not made available to the Audit party. In the absence of  
which the correctness of the payment could not be  
verified.

From the facts <sup>mentioned</sup> mentioned above, it is <sup>concluded</sup> concluded that an  
overpayment of Rs. 160 00/- appex. was made to the  
contractor which leads to the conclusion that the <sup>contractor</sup> contractor  
advantage was given to the contractor. The matter may  
please be investigated and compliance be intimated to  
audit.

65

54

62  
5

(v) The cost of the articles was not mentioned. In future the cost of each item should invariably be noted in the registers.

Para No 12

Para-25. M.A.S./T&P. Registers (Sub-Div. I).

29  
13

12

A review of the M.A.S. and T&P registers revealed the following defects) omissions.

(a) The certificate of page count was recorded by the Jr. Engineer in charge of the stock. This was irregular. This should be recorded by the A.E. incharge of the sub-division.

(b) The balance of the articles of non-consumable nature was reduced after showing their is-ssued. This was irregular a procedure. The balance of non-consumable nature can only be reduced after the same have been condemned and disposed off. The original balances be restored under intimation tax audit.

(c) The entries of receipt and issue were attested by the Jr. Engineer and the register was never seen by the A.E. incharge of the Sub-Division.

(d) The cost of the articles was not maintained. *maintained*  
In future the cost of articles should invariably be recorded.

(e) In the stationery register the articles purchase were entered serially and shown consumed/issued, the same day. In further separate page should be allotting for each article.

(64)

(53)

(54)

In this register, tea sets (one) Karries (152 Nos.) etc. were entered. This was highly irregular. These articles should be transferred to the appropriate register.

(f) The physical verification as required under rule 116(1) of the G.F.R. was never conducted. This may be get done now under intimation to audit.

Para NO 13

(13)

Para-30 Embazellement of stores.

(14)

(13)

While scrutinising the T&P and M.As. registers of Sub-Div. I, It was observed that certain items were shown issued to Sub-Div. II. A few examples are given below:-

<u>S.No.</u>	<u>Name of the articles.</u>	<u>Date of issue.</u>	<u>As. issued.</u>
1.	Empty cement bags	15-6-82	1380
2.	Cane baskets	16-3-82	27
3.	Bamboo	15-6-82	23
4.	Rope 3/4" Dia	15-6-82	50 kg.

All these items were not found entered in any of the stock registers produced by the Sub-Div. II. In this connection A.E. II was contacted and intimated that they do not have any other stock registers. The possibility that these items might have been embazelled cannot be ruled out. The whole T&P be investigated under intimation to audit.

14  
Para NO 14

63  
31  
52  
15  
884  
14  
Para-31. Excess payment of Rs. 2900/-

The work of "Construction of cause way of RD 1195 of Ali Brain in Jaitpur" was awarded to the contractor Sh. Kartar Singh vide agreement No. ED&V/Acs/38/80-81/3390 dated 29-12-80 for Rs. 394900/-. According to clause 36(2) of the agreement the contractor was required to engage a diploma holder overseer, who should always be available at the site, it failing which a recovery of Rs. 1000/- P.M. was required to be made from the contractor. On review of the site order book it was observed that despite several orders given by the Jr. Engineer incharge of the work, the contractor did not engage a diploma holder overseer. Thus he was liable to pay a sum of Rs. 1000/- P.M. for the duration of the work.

The work was started w.e.f. 15-1-81 and the contractor continued the work upto 5/82 and thereafter abandoned the work. He continued the work for about sixteen months and during this period three running payments were made but no recovery has effected. Thus an excess payment of Rs. 16000/- was made to the contractor. This amount be recovered and credited to Govt. A/c under intimation to audit.

15  
Para NO 15

15  
Para-32. Purchase of paper.

16  
Scrubit-

It was observed that 5 reams @ sum but bond paper was purchased as detailed below vide CV. No. 23 dated 12-1-82:-

62

51

Handwritten marks and initials

<u>S.No.</u>	<u>Name of the firm.</u>	<u>Bill No.</u>	<u>Date.</u>	<u>Date of purchase.</u>	<u>Amount</u>
1	M/s Narain Dass	1052	6.3.82	sunlit bond paper 18x23	529-20
2.	-----do-----	1053	6-3-82	2 rim sunlit bond papers 18x23	352-00
Total=					<u>882-00</u>

A review of the purchases for the above paper revealed that neither any quotations were invited nor any supply order was issued. In the stock register also there were no signatures of the person to whom the paper was issued. No record of the consumption of this paper was available. In the absence of all these it could not be ensured that whether the purchases were economically made and was there any justification for the above purchases. This needs to be looked into under intimation to audit.

Page NO 16

16

Para 23. Non-production of record

The <sup>file</sup> ~~file~~ regarding "Formation of design section of Ghazipur drained desilling of committee for RBO to 61800". was asked for. In reply executive engineer vide letter No. EEV/PCD/Audit/the relevant documents are with the enquiry committee headed by S.E.(N.D.C). So this file as and when free be shown to the next audit party.

Handwritten notes and signatures

J.P. CHADDA  
ACCOUNTS OFFICER (H.Q.)

PARA NO-I

(61) 361  
(17)  
(34)  
(50)  
(Ref. Memo No-2 dt. 11-12-97).

Para No 17

NON VERIFICATION OF REMITTANCE.

(17)  
Pay and Accounts Officer No-12 Govt. of Delhi, ACCR Building  
New Delhi. has not verified the following remittances:-

<u>Date.</u>	<u>Amount. (Rs).</u>	<u>Date.</u>	<u>Amount (Rs.).</u>
4-6-93	1037000.00	9-5-95	31305.00
16-9-93	612249.00	8-7-95	59100.00
24-3-94	7214.00	13-2-96	26308.00
4-6-94	16300.00	23-4-96	36200.00
5-10-94	14000.00	22-7-96	249000.00
30-1-95	100000.00	30-12-96	20711.00
25-3-95	42000.00	21-3-97	9621.00

Above remittances may be got verified from PAO immediately  
and reply send to Director of Audit directly.



~~PARANOIA~~ (18)

(60)

Scrutiny of "Inventory A/C" for the year 1993-94 to dt. 23.12.1996-97 has revealed the following discrepancies:-

- (1) <sup>(18)</sup> Irregular <sup>purchasing</sup> ~~procuring~~ of lining cloth as well as distribution to class IVth employees:-

(49)

During the audit, it has been noticed that this unit/division has purchased the lining cloth vide V.No 80 dated 7.3.96, amounting to Rs. 4882.50 P.qty. 139.50 metres @ Rs. 35/- per metre and issued to its class IV employees (21 in numbers) when-ever the purchasing of lining cloth as well as distribution to class IV Employees is irregular vide Govt. of India letter No.14-2-95/CA, ?/O purshinal & Tr. dated 22.5.1995 while revising the stitching charges, in which it is clearly mentined that these rates are inclusively of all stitching materials thereads, buckles, buttons, buckram-pad, zipper & lining cloth.

Hence this cloth distributed to 21 employees needs recovery @ Rs. 232.50 per employees under intimation to audit.

Further, the stitching charges paid to class-IV employees during the years 1993-94, 1994-95, 1995-96 & 1996-97 may be furnished in the detail shope year-wise we.f. 1993-94 to 1996-97 immediately for necessary verifications.

232.50  
 21  
 -----  
 4650.00  
 -----  
 4882.50

Audit of contingent vouchers

During the course of audit on account of contingency voucher for the period 1993-94 to 96-97 following irregularities were observed:-

(A) - (i) In following cases goods have been purchased more than Rs. 50/- but according to purchase procedure circulated by finance Account Department Delhi Admini. Delhi and G.F.R. instruction limited Tender system not observed.

Cash Book Page Nos.	Date.	Vo.No.	Item.	From whom purchased	Amount (Rs)
(1) P-54	30-9-93	2263A/C1752	Office Furniture	Kandrya Bhandar New Delhi.-1	46230.00
(ii). P-60	15-2-94	36	Office Furniture	Super Bazar	1311.00
		37	mix.	N.D-1	<u>3156.00</u>
					4467.00
(iii) p-79	24-3-94	25	-do-	-do-	5445.00
		26			2334.00
		27.			1205.00
		28.			139.00
		29.			462.00
		30	-do-	-do-	481.00
		31			4651.00
		32			1145.00
		33			3611.00
		34	-do-	-do-	<u>3271.00</u>
(iv) P-88	28-3-94	68	Stationary material	Super Bazar New Delhi-I	4467.00

Note:- Head of office has power to incur expenditure as stationary upto Rs. 4000/ but in above case limitsteach. It should be regularised from competent authority.

(v). P-4	13-2-95	31	-do-	-do-	943.00
					1145.00
					4467.00



(38) (47) (48) (58)

	1	2	3	4	5
(vi) P-1	31-3-95	126	-do-	-do-	17105.00
		127	-do-	-do-	2003.00
		128			4660.00
		129	-do-	-do-	2300.00
		130	-do-	-do-	9499.00
					<u>35567.00</u>
(vii) P-100	-do-	125	Stationary/Kandrya Bhandar		18952.00
			Cther material ND-I		
(viii) P-82	25-7-95	65	-do-	-do-	7489.00
		66	-do-	-do-	4873.00
					<u>12362.00</u>
(ix) P-29	17-10-95	1	Super Bazar		3748.00
		2	New Delhi-I		1430.00
		3	-do-	-do-	12604.00
		4.	-do-		13732.00
					<u>31514.00</u>
(x). P-53	31-3-96	82	-do-		1330.00
		83		-do-	1860.00
		84		-do-	14558.00
		85		-do-	16375.00
(xi). P-53	31-3-96	86	-do-	Kandrya Bandar	50863.00
				ND-I	<u>2827.00</u>
		87		-do-	12705.00
		88		-do-	17687.00
		89		-do-	1453.00
					<u>34672.00</u>
(xii). P-88	24-9-96	45	-do-		5714.00
		46	-do-		3093.00
		47.	-do-		41166.00
		48	-do-		18894.00
					<u>68667.00</u>
(xiii) P-173	31-3-97	187	Best Typewriter Co.		240.00

Note- According to Sr No 26 (a) of delegation of financial power circulated by Finance A/cs Deptt Delhi Admin. All the office equipment including typewriter head of office has no power to incur expenditure on it. Hence amount should be reauthorized from competent authority.

Compliance may be shown to audit.

Page No 80  
20  
41

57

54 5  
46

Audit of Cheque Books:-

During the course of audit of cheque books for the period 1993-94 to 1996-97 following are irregularities work observed:-

(a) Drawing officer should notify the bank concerned on the annexer printed memo, the number of the cheque book he brings into use and the number of cheque it contains but perusal of the cheque book it has been observed that:-

1. In following cheque books memo has been filled up but attached therewith.

- A- 786601 to 786700
- A- 786701 to 786800
- A- 786801 to 786900
- C- 38501 to 38600

2. In following cheque book memo has not been filled up and attached therewith:-

- A- 786901 to 787000
- A -787001 to 787100
- A- 787101 to 787200
- A- 787201 to 787300
- A- 787401 to 78500
- A- 787501 to 787600
- A- 787601 to 787700
- A- 787701 to 787800
- B- 525801 to 525900
- C- 89601 to 89700

Register of cheque books not maintained as per column of cheque book not filled up from pr. no. 23 to 27, cheque books and each memo book not up dated as per requirement in Paras 23.1.1. to 23.1.5 of DAG III.

The drawing officer...  
The drawing officer...  
The drawing officer...

(56)

31/5  
(9)  
\$3  
(45)

E. Progressive total of cheques drawn is not entered on the reverse of each counterfile as required under note below para 6.2.13 of DAG ( W & M Code.

Compliance may be shown to audit.

Para NO 21

Para No 21

Memo No. 15  
Date 23.12.97

AUDIT OF MAIN CASH BOOK.

During the course of audit of main-cash book (CPWA-1) for the period 1993-94 to 96-97 following irregularities were observed:-

(A). Livery of Class-iv/stationery/office mise/repair of typewriter/furniture etc. purchased are entered in this cash book. These type of expenditure should not be mixed with PWD works.

(B). Amount deposited through Challans not recociled from pay and accounts office for the period 1993-94 to 1996-97.

Audit of pay bill Register

During the course of audit of pay bill register for the period 1993-94 to 96-97 following irregularities were observed:-

- (A) GPF advance was granted and amount recovered in following cases but prescribed columns shown in upper side of PBR not filled up properly i.e. (i) number & date of sanction (ii) Amount paid (iii) Instalments (number/rate) (iv) number and date of bill and date of payment (v) Date of drawl (vi) Initial of S.O. (vii) Balance B/F as on 31st March (viii) Initials of S.C. Drg officer (ix) Some cases are as under:-

Pay bill Register (1993-94).

- PBR-75/Sh. Azad Singh J.E.  
9 Sh. R.K. Sharma J.E.  
14 Sh. Bharam Singh J.E.  
17 Sh. Nanak Chand U.D.C.

Pay bill register (1994-95)

- P- 41 Sh. Bharam Singh J.E.  
P-46 Sh. Nank Chand U.D.C.  
P-48 Sh. Sashi pal Sharma LDC.

Pay bill register (1995-96)

- P-65 Sh. A.R. Sinha A.E.  
P-69 Sh. S.K. Awasthi D/M.  
P-80 Sh. Surjit Kaur D/Man.  
P-83 G.V.R. Murti LDC.

Pay bill Register (1996-97)

- P-2 Sh. A.R. Sinha A.E.  
P-5 Sh. S.K. Awasthi D/M.  
P-8 Sh. Sashi pal Sharma LDC.

- (B). Festival advance was granted and amount recovered in following cases but prescribed columns shown at Sr (A) above not filled up. Some cases are as under:-

Pay bill register (1993-94)

- P-6 Sh. MahaRaj Singh. D/Man.  
P-14 Sh. Bharam Singh J.E.  
P- 17 Sh. Nanak Chand U.D.C.

53

28/12  
42  
47

Pay bill Register (1994-95)

P-6 Sh. MahaRaj Singh. D/M.

P-X41 Sh. Bharam Singh. J.E.

P-47 Sh. Radhey Shyam Meena LDC, He was transfered to M.A.M. collage on relieving signed of Executive Engineer left on PBR

P-48 Sh. Sashi pal Sharma LDC.

Pay bill Register (1996-97)

P-18 Sh. Shish pal Sharma LDC.

(C). Cycle advance /HBA was granted and amount recovered in following cases but prescribed columns shown at Sr (A) above not filled up properly. Some cases are as under:-

Pay bill Register (93-94)

P-11 Sh. S.K. Mangla J.E.

P-12 Sh. K. Rajesh Verma J.E.

Pay bill Register (1996-97)

P-25 Sh. V.K Aggarwal AE HSA

D) Pay of Sh. Dalip Kumar Tanwar LDC is Rs. 990 in the pay real of Rs. 950-1500 but GPF is not being deducted Whenever after expiring one year it is essential to subscribed GPF please state the reason.  
Complete may be shown to audit.

*S. H. Ghosh*



Para No. 2  
45  
23  
21

Para No. 21  
Memo No. 21  
dated 26.12.97.

52  
41  
211  
41

Sub:- Restoration and repair of 2.00 m. high Rd masonry wall from RD 0 M to 7613 M.

The above mentioned work was awarded to M/S Yadav builders at this tendered amount Rs. 3,57,941/- against the estimated cost of Rs. 2,72,890/- (31.16% above) on 15.11.96 with stipulated date of start and completion as 22.11.96 & 23.1.97 respectively (agreement No.38/96-97). from the IIIrd and final bill (gross amount Rs. 5,12,168/-) paid on 31.3.97, it is seen that, there is a deviation of 43.09% from the agt. amount of Rs. 357941/- No deviation statement or extra item statement duly approved by the C.A. is available in the concerned work file. As per the hinderance register there was no hinderance during the execution of work.

Fortnightly labour report furnished by the contractor may also be provided to the audit failing which penalty as ~~under~~ <sup>per</sup> ~~mentioned~~ in the agreement may please be recovered under intimation to audit.

(51) (40) 261

(22) (24) 46  
Para No. ~~24~~ 13  
Para No. 22

Audit Memo No.23  
dated 26.12.97.

Handwritten signature/initials

Sno:- Manufacture of RCC posts and struts at Admn. Block  
was Tughlakabad shooting range in W.L.S. (time One month).  
Agreement No.29/96-97).

During the course of audit of the work file in r/o the  
above mentioned work, it was observed that the work was  
awarded to M/S . P.C. Const. Co. at his tendered amount of  
Rs. 3,69,000/- against the E.C. of Rs. 2,36,090/- (56.30% above)  
on 7.10.96. From the final bill amounting to Rs. 5,18,940/-  
(gross) paid on 11.12.96 it is seen that there is a deviation  
of 40.63% then the agreement amount.

The following records were not found in the concerned  
work file.

- (1) fortnightly labour report by the contractor.

Above documents may please be produced to the  
audit for further scrutiny, failing which penalty as per the  
agreement may be imposed under intimation to  
the audit.

Para No 15  
Para NO 25

47  
Para No. 23 (Ref)

50  
Audit Memo No. 25  
Dated 29.12.97. 231  
38

Sub:- Construction of link road from outer periphery of village Nevli to M.B. road, Repair and restoration of drain near Tindu Public School.  
E.C.No. 2, 89, 119/- Time allowed : One Month

The above mentioned work was executed by the AE, PCD.V on emergent basis during 96-97 on work order basis. As per entry of the work file reveals that the detailed estimate was Tech. sanctioned by the EE on 16.3.96 for Rs. 2, 89, 119/-, Spot quotations were also received and opened on 16.3.96. Quotations and work order (Draft) alongwith other documents were forwarded to the CE(1&F) vide EE, PCD.V letter No. EE/PCD.V/Acs.32/4.9/96-97/3695-96 dated 6.9.96 (W.O. No.32/96-97).

S.W. to the CE(1&F) vide his letter No.1455 dated 30.9.96 put certain queries/sought some clarifications from the EE as the work order, comparative statement etc. were incomplete. Meanwhile the work was awarded to the 1st lowest quotation Sh. Bhim Singh, Contractor at his quoted (rate) amount of Rs. 4, 24, 392/- which is 46.79% above the estimated cost of Rs. 2, 89, 119/-.

The work was started on 22.3.96 and the same had to be completed on 21.9.96 as the time allowed for the work was one month. The progress of the work was very very slow. Till the stipulated date of completion only 32.65% of the work could be carried out by the contractor. The 11th R/A bill was passed on 27.10.96 for Rs. 3, 61, 220/- (Gross amount.).

During discussion the Ex. Engineer stated that the work was finally completed on 16.12.96 and the delay was due to hinderances created by the villagers at site which were beyond the controll of the Deptt.

The reason for non-approval of the work order may please be intimated to the audit and effort may please be taken to get the work order approved by the competent authority.

Para NO 26  
~~Para No 16~~

(48) (26)  
D.T.E. OF AUDIT : BSLA ROAD  
GOVT. OF N.C.T. OF DELHI

(49) (38) (46) (24)  
Ref. ~~Asst memo No 1~~

No. Audit/93-97/26

Dated 29.12.97

OBJECTION AUDIT MEMO NO26

NON-DISPOSAL OF UN-SERVICEABLE VEHICLE NO.DED 4795:-

During audit, it has been noticed that there is a vehicle which is lying un-serviceable in this division (No.DED-5670). It is suggested that the same may please be got written off condensation immediately under intimation to audit.

Pass No 27

25

49

(Ref:)

Audit Memo No.27  
Dated:- 29.12.97)

48

37

Sub:- Renovation of B.D.O. Office for D.C. South at M.F. Road  
(Deposit work).  
\*\*\*\*\*

The above mentioned work was entrusted with the Executive Engineer, FCD-V, as a deposit work. Various sub works have been executed under this work "Renovation of B.D.O. office for D.C. South" on agreement basis as well as on work order basis. A total budget of Rs.21,90,000/- had been placed at the disposal of the Executive Engineer, FCD-V by the Joint Secretary (Revenue) vide his letter No.PA/DC/(South)/97/1/334-38 dated 24.2.97. A scrutiny of the records reveals that the amount disbursed on account of this work exceeds the deposit received which is irregular. Following is the position of amount spent/disbursed.

Amount spent on works awarded on agreement basis.	.26,47,868/-
Amount spent on works awarded on work order basis.	.2,78,591/-
Total :-	.28,78,599/-

Total amount disbursed (excluding other expenditure) to the agencies to whom the works were awarded, works out to .28,78,599/- whereas the total amount received for execution of this work amounts to Rs.21,90,000/- only. As such balance amount of Rs.6,88,599/- are yet to be received from the Deputy Commissioner office.

Necessary action may please be taken to recover the balance amount of Rs.6,88,599/- from the D.C. office under intimation to the audit.

During discussion it was stated that the expenditure were exceeded due to adjustments on account of OTEO of amount for which payment is yet to be made. It was also stated that efforts are being taken to realise the balance funds from the D.C. Office.

Para No. 26  
Para No. 3 (29)

Ref. Memo No.12, Dated 20-8-08

all

Sub:

Ag No. 66/07-08/EE/CD-II/ACS delay in implementation of work of Construction of Asola Nallah from RD-447M to RD 700M

Name of Work	Construction of Asola Nallah from RD-447M to RD 700M
Estimated Cost	Rs. 64,26,615/-
Tendered cost	Rs. 84,81,345/-
Name of Contractor	Sh. Dhiraj Singh
Stipulated Date of Start & Date of Completion	5-9-07
Status of work	4-3-08 Not completed till date

43  
35

Audit observation are as under :-

1. Scrutiny of above work/Agreement revealed that worthy Chief Secretary vide meeting held on 23-2-07 had desired to take immediate action for the said construction
2. NIT for the said work was issued in July,07 with last date of opening of tender was 26-7-07 i.e. after 5 months of directions of Chief Secretary
3. Work was awarded to M/s Dhiraj Singh on 28<sup>th</sup> August,07 with stipulated date of start 5-9-07 i.e. the work was started after six months of directions of Hon'ble Chief Secretary.
4. Time allowed for completion of work was 6 months but till date i.e. even after one year the work is incomplete.
5. Till April,08 an amount of Rs. 36,00,865/- has been paid to contractor in IInd Running Bills which is 42% of total tendered amount but no MBs were provided to audit to authenticate payments.
6. Scrutiny of file revealed that the reason for delay in work is rainy season and change of drawings which have to be arranged by division. Reasons for delay in starting the work in time may be clarified as audit is of the view that if the work had been awarded in time hindrance caused due to rainy season could be avoided and work could be completed in given time.  
Scrutiny Performa for awarding the work is also incomplete, reasons be clarified to audit.

Sub:

Consultancy and preparation of structural drawings and designs of chaupals

Scrutiny of work order register for the period 2007-08 revealed that during said period work orders for consultancy and preparation of structural drawings and designs of chaupals were assigned in the month of July and August, 07 as detailed below :-

AW No./ Date	Chaupal Area	Work awarded to	Amount ( total cost of work)
20/27-7-07	Chattapur (Panchmukhi)	M/s Structural and Building Consultant	34500
21/27-7-07	-do-	-do-	53500
22/27-7-07	Vill. Rajpur Khurd	-do-	31500
23/27-7-07	-do-	-do-	31500
24/27-7-07	Chattarpur ( Panchmukhi)	-do-	34500
25/27-7-07	Chattarpur ( Shivaliya Walli Chaupal)	-do-	53500
27/2-8-07	Drawings for remodeling of Asola Nallah	M/s Bharat Project consultants	25000
30/2-8-07	Chaupal of Vill Jaunapur	M/s Buildcuch consultants	20400
		<b>Total</b>	<b>2,84,400</b>

The audit observations are as under:-

- 1 All above works were for consultancy and preparation of structural drawings and designs of chaupals which were awarded after obtaining three spot quotations by the concerned AEs. As all works were of same nature and were awarded within a week's period( 05 were awarded on same date) the entire job could have been treated as one and rates should have been obtained for bulk quantity so that more competitive/lower rates could be obtained from competitive firms.
- 2 In work order 30, quotations were collected on 2-8-07 and accordingly comparative statement was made but in file there is no record of issue of work order till date. Reasons for not issuing work order and utilization of funds allotted for the purpose may be clarified.
- 3 Work after completion is not certified by technical person of drawing for assuring the satisfactory result of works. In case of work order no. 27 for remodeling of Asola Nallah it has been noticed that work was stopped due to requirement of change in drawings.
- 4 It is not understood why the department has not been utilized the services of the posted staff- ASW, Surveyer, Draftsman in the division for the said purposes.
- 5 Work order register is incomplete. Columns of date of award of Work order, date of start, date of completion, total cost of work were not filled.

Needful be done under intimation to audit.

Para No. 30

Ref. Memo No. 20, Dated 25-8-08

Sub:

Unfruitful expenditure amounting to Rs.2,87,481/- due to delay in execution of work and foreclosing of work

Name of work NIT Protection of GS land of water body in Kh. No. 47 at Village Asola  
NIT given on 6-9-05 with the last date of receipt and opening of tender is 22-9-05  
Estimated cost Rs.11,08,354/-  
Request received BDO (S) office  
Tendered cost Rs.12,46,913/-  
Name of Contractor M/s Umesh Rai  
Stipulated date of Start and completion 30-11-05 and 28-2-06 respectively (3 months)

The audit observations are as under :-

- 1 The work was awarded to M/s Umesh Rai, Govt. contractor at the negotiated amount of Rs. 12,45,298/- which 12.36% above estimated cost put to tender after receiving A/A and E/S from BDO(S) office.
- 2 As per point no. 15 in Scrutiny proforma, the Ex. Engg. V has given recommendations that site is available.
- 3 The contractor had made complaint vide letter No. 20-12-05 and 27-1-06 (after 57 days) that clearcut demarcation of site was not provided to him to start the work
- 4 After getting clearance for a part of site a boundary wall of 116.40M length was constructed.
- 5 On 3-8-06 the contractor made request for foreclosing of the work (after six month from the stipulated date of completion) as the site encroached by the villagers and they are causing hindrance in execution of work
- 6 As per BDO(S) letter dated 14-12-07 the demarcation points were already shown to staff of CD-V and the site was visited with concerned officials
- 7 In response to the request for foreclosing of said work submitted in SE office, he (SE) directed the division to take up the matter with BDO(S) and issued several letters for asking detailed report on the hindrances in execution of work
- 8 An expenditure amounting to Rs.2,87,481/- was incurred on account of execution of a part of work as per payment made to the contractor vide 1st running bill on 18-5-07.

Based on foregoing fact the following comments are offered

Though the site clearance was not available with the department the work was awarded to the contractor. The contractor informed the department that there is encroachment at the site by the villagers who are creating hindrance in execution of work, after incurring an expenditure amounting to Rs., 2,87,481/- on this work which is unfruitful and the same has been blocked for such a long time.



No action has been taken on the BDO(S) request for work to be get done by the department for which he offered the services of Tehsildar(HK). It is worthwhile to mention here that main reason for foreclosing of the said case is the department had not provided site clearance/clearcut demarcation to the contractor.

3 Detailed information on the said work i.e. matter not taken up with BDO(S), hindrances in the execution of work, services of BDO(S) office not utilized, work not restarted etc. was asked by SE office from the division office to initiate action to restart the work. but the same was not provided to S.E of office by Division.

Needful be done and reason for same may be elucidated to audit.

Para No

~~Para No. 5~~

(31)

Ref. Memo No21, Dated 25-8-08

Sub:

Unfruitful expenditure due to delay in execution of work and foreclosing of work

Name of work Construction of RR Masonary wall for protection of Ridge forest land bearing Kh. No. 150 to 157, 160 to 164, 167 to 178 and 204 to 205 of village Chattarpur in Mehrauli block.

Estimated cost Rs.48,00,853/-

NIT 27-6-05 with the last date of receipt and opening of tender is 5-7-05 and 8-7-05 respectively

Tendered cost. Rs.49,06,024/-

Name of Contractor M/s Choudhary and Choudhary Associates

Stipulated date of Start and completion 20-8-05 and 19-2-06

The audit observations on the above referred work are as below :-

- 1 The said work was awarded to M/s Chaudhary and Chaudhary Associates on 20-8-05 at their tendered cost of Rs. 49,06,024/- after receiving A/A and E/S of Conservator of Forest dated 24-2-05 amounting to Rs. 62.85 lacs.
- 2 In scrutiny report Ex.Engg. has certified the availability of site as Yes
- 3 Letters dt. 28-10-05 and 17-11-05 available in the file shows that work was held up as demarcation work could not be materialized.
- 4 On 18-4-06, the work was restarted as the partly demarcation was done by Revenue department in the presence of official s of Forest department.
- 5 On 26-6-06, the work was again stopped by contractor on the direction of some officials of Forest department and again date of demarcation was fixed as 21-7-06.
- 6 In February,07 the work was again started. On 16-3-07 Monitoring Committee inspected the site and directed to complete the work before 31-3-07
- 7 Xen-V vide letter No. F 27/EE/CD-V/ACs/07-08/3528 dated 6-9-07 had requested Supdt. Engg. Circle-IV for foreclosure of work by that time the work

18/C

was delayed for one and a half years. Till date Chief Engineer was not apprised of the exact position and finally work was foreclosed wef 20-6-07 by approval of SE(FC-IV) vide letter dated 17-10-07

- 8 Letter dated 3-8-07 by Asstt. Engg.-IV who was supervising the said work states that 1379.69M (length) of boundary wall has been completed and work in the rest of length i.e. 2414.90M could not be completed due to want of demarcation which implies that 36.4% work was completed till 3-8-07 but Supdt. Engg. (FC-IV) was informed that 53% work has been completed.
- 9 Contractor has been paid an amount of Rs. 26,50,334/- in eight running account bills which is 54% of total tendered amount while only 36% work was completed.

In view of above observation audit is of the view that proper monitoring of work done and payments made should be done to avoid such delays and excess payments. Circumstances under which site clearance was shown as YES when demarcation was not done may also be clarified as if the factual position would have been assessed before taking A/A and E/S from the Conservator of Forest, the budget could be utilized in any fruitful project.



Handwritten initials and numbers in circles: 40, 32, and 44.

Para NO 32

27 28

Para No. 11

32

Ref. Memo No.19, Dated 21-8-08

Sub:- Arbitration cases

During special audit of Arbitration cases of I&FC department for the period 1-4-2003 to 31-1-07 following cases were pointed out :-

Case/File No.	Name of work	Reason for delay
19/166/CD-V	Construction of two lane bridge at RD-1600m of Ali Drain, Jaitpur Village	Late appointment of Arbitrator
11/303/CD-V	Development of cremation ground in village Satbari	-do-
12/304/CD-V	Construction of 200m high RR Masonary wall towards Tughlakabad, Sangam Vihar area in Wild life Sanctuary	Delay in negotiating the rate of contractor
17/302/CD-V	Protection of G S Land by constructing barbed wire fencing in Village Neb Sarai	Delay in appointment of arbitrator

The status/compliance of above referred cases not provided to audit. A detailed list of arbitration cases as on date alongwith files also not provided for detailed scrutiny. Department to look into these cases on priority basis and submit a detailed report to audit.

31

93

29

Para NO 33

PARA-34

Ref.AM.No.11 dt.21.09.10

Subject:-Irregular expenditure due to faulty planning.

Work	C/O boundary wall and improvement of parks at village Taj Pur Pahari in Mehrauli Block.
Agreement No.	27.A/08-09/EE/CD-V/Acs
AA&ES	12.73 lacs by PD(RD)
EC	Rs.7,87,117/-
TC	12,79,351/-(62.53% above estimates)
Agency	Sh. Nitin Sharma
SDOS	06.06.08
SDOC	05.10.08

Brief facts of work are as under:-

- i. Scrutiny of records revealed that above work was awarded to Sh. Nitin Sharma on 26.04.08 at his tendered cost of Rs.12,79,351/- with SDOS and SDOC as 06.06.08 and 05.10.08 respectively.
- ii. Scope of work envisages construction of 1.50 Mtr. High brick masonry boundary wall around three parks and one stair case with earth filling in these parks.
- iii. In January 09 contractor informed Xen of concerned Division that there is hindrance on the part of residents of area and work is held up since 02 months.
- iv. Area MLA visited the site and he also seconded the opinion/ grievances of residents that as proposed parks are at very low level, waste water of surrounding areas got accumulated in these sites and topography of area also does not permit to develop there low lying strips of land to be filled up with earth and developed as park.
- v. Department agreed with view of residents and area MLA and approved for foreclosure of work on 04.05.09 but till date no orders have been issued in this regard.
- vi. Payment of Rs. 1.96 lacs was made to contractor against the executed work
- vii. Department has replied to AM No.11 that the village and the park is not under the jurisdiction of the deptt. As such, study/consultancy work of water disposal system etc.of the village is not on the part of the works to be carried out by the division.

**Audit observations:-**

- i. The work was foreclosed on the plea that grievances of residents of surrounding area are genuine as waste water accumulated in these site and existing water disposed system may continue which reflects that these basic requirements were not kept in mind before making site plan which has resulted in unfruitful expenditure amounting to Rs 1 96 lacs However, had the department obtained the NOC from the concerned authorities and study the water disposal system of the village before executing the work, could avoid unfruitful expenditure

Para NO 34 30  
~~PARA 36~~

Ref.AM.No.18 dt.27.09.10

Subject:- Non-payment of bills amounting to Rs.12.53 lacs in respect of completed works.

Section 29.2 of CPWD Manual provides that "Final measurements should be recorded within one month of completion of work and final payments for works costing more than 15 lacs should be made within 6 months of completion of work, and for other works within 3 months

Scrutiny of records revealed that the said division has not made payment of 4 works (Agreement no. 57, 58, 70 and 71) amounting to Rs.12.53 lacs although the same were completed prior to 5-6 months. Reasons for non payment were asked vide said memo and division has replied that " these works were sanctioned under the scheme "My Delhi I Care" by the SDM(HQ), office of Dy.Commissioner(South). The works were executed on the hope that cheques will be received before the completion of work". On scrutiny of A&E/S issued by SDM(HQ) revealed that expenditure has to be booked for the works under Major Head-2053, 1-2 District Admn, 1-2(3)(1)(3)-Citizen Care for Habitat Fund(Plan) but neither funds were allotted under the major head-2053 nor any cheques received for the said works till date resulting in non-payment of said bills

Hence, the matter may be taken up with the higher authorities to get the funds from DC(South)office immediately to make payment to said contractors to avoid any arbitration.

Para NO 35 31  
~~PARA 37~~

Ref.AM.No.17 dt.28.09.10

Subject:-Service Book and pay Fixation

1. Excess payment of Increment - During checking of Service-book it was observed that Sh. Vinod Kumar, LDC was promoted from Group-D (class-IV) vide order dated 23.06.05 and he has been given annual increment from the month July-06, which is irregular as he has not passed the typing test. Hence, pay of said official may be re-fixed and recovery of excess payment of Rs.59,615/- may be made, after due verification, under intimation to audit.
2. Excess payment due to wrong Grade pay -The following Class-IV officials have been given wrong grade pay of Rs.1900/- instead of Rs.1800/- vide order no.EE/CDN/Est/Vith PC/Fixation/2008/2351-59 dated 28.08.09.

S.No	Name and Designation
1	Sh. Prem Nath Sharma, W/C Beldar
2	Sh. Vasu Dev, W/C Beldar
3	Sh. Sher Singh, W/C Beldar
4	Sh. Ganga Saran, W/C Beldar
5	Sh. Jagdish Chand W/C Beldar
6	Sh. Rajender Sharma, W/C Mate
7	Sh. Balvinder Singh, W/C Mate

As per clarification received from Finance Department on dated 15.2.10 which is endorsed by the Office of Chief Engineer vide letter dated 3.8.10 the admissible Grade Pay in respect of Group D employees is Rs.1800/-. Hence, the excess payment made to them may be recovered after due verification under intimation to audit and similar cases may also be reviewed accordingly.

3. Excess payment due to incorrect increment calculations (excess-paid) – Incorrect increment amount were allowed to the following official while rounding-off the calculated increment amount to the next multiple of 10. This was contrary to the instruction at item S.No.4 of the M/o Finance, GOI, OM no.1/1/2008-IC dated 29.01.09, which reads as – "In the case of calculation of increments under the revised pay structure, paise should be ignored, but any amount of a rupee or more should be rounded off to next multiple of 10. To illustrate, if the amount of increment comes to Rs.300.70 paise, then the amount will be rounded off to Rs.300/-; if the amount of increment works out to be Rs.301/-, then it will be rounded off to Rs.310/-" :-

S.No	Name and Designation	Date of Increment	Wrong Pay drawn	Pay should be
1	Sh. Baljeet Sharma, W/C Beldar	01.07.08	8320/-	8310/-
2	Sh. Jagat Singh Man, LDC	01.07.08	6370/-	6360/-

Similar cases of the Division may also be reviewed accordingly.

Para No. 38

Ref.AM No.07 dt.17.09.10

**Subject:-Public Works (suspense) Deposit.**

During the test audit of Monthly accounts of Civil Division V for the audit period 2009-10 it has been observed that a heavy outstanding/unclaimed/unadjusted balance is still lying in 8443-part-II/III/IV as per the detail given below:

Sl. No.	Suspense Account	Opening Balance as on 01.04.09	Credit during the year	Total	Debits during the year	Closing Balance as on 31.03.10
1	Part-II- Cash deposited by Contractor as security	36823307	9210258	46033565	22480068	23553497
2	Part-III Deposit of work to be done	31862972	33406322	65269294	30514554	34754740
3	Part-V sums due to contractor on close counts	4502324	8097932	12600256	7824560	4775696

As per provisions of Para 21.6 of CPWD works manual, the divisional accountant should review monthly all deposits under Part II and refund the security deposits, where due, without waiting for any application from the contractor. Heavy accumulation of Rs.2,35,53,497/- under deposit part II indicates that the deposit register was not reviewed at divisional level from time to time. The register should now be reviewed and all deposits more than 3 years old where refund is not due should be credited to government account.

Settled  
am Gopal Verma  
Audit Party

Para NO 36

Para-40

Ref. AM No15 dt.24.09.10

23

Subject:-Non Surrender of Savings .

As per Rule 56(2) of the GFR, the savings as well as provisions that cannot be profitably utilized should be surrendered immediately they are foreseen without waiting till the end of the financial year. Scrutiny of Reconciliation Statement for the period 2009-10 in respect of Civil Division-V, Irrigation and floor control department reveals that following balances are lying untitled under various head of accounts at the end of financial year 2009-10.

Head of Account	Budget allotted (in lacs)	Expenditure upto Mar-10 (in lac)	Savings (in lacs)	%age of savings
4217 AA-1(3)(1)(2)(PLAN) Dev. Of Urban Villages	44.80	1750937	27.29	61%
4225(PLAN) improvement of SC/ST Basties	175.00	16181386	13.19	7.5%
Total=	-	-	40.48	

Further, it has also been observed that savings amounting to Rs.27.29 lacs were not surrendered by division of Rs.13.00 lacs were surrendered on 29.03.10 to I&FC HQ which was not accepted by HQ. Above savings shows that division has not prepared the budget as per requirement and by not surrendering the surplus funds in time while preparation of R.E it has restricted the possibilities of utilization of surplus funds in any needy department. Reasons for violating Rule 56 of GFR may be clarified to audit.

  
(G. L. Prasad)  
IAO-Audit Party-5

38  
22

**PART - II**  
**(Current Audit Report)**

2013-16

Para No. (37)

Ref Audit Memo. No. 16  
Dated: 26/09/2016

Sub:- Unfruitful expenditure of Rs. 101,15,618/- due to foreclosure of works.

Name of Work:- Improvement of streets and drains in Gaffar Manzil Extn. Left out portion in Okhla (Regn No. 713)

Agreement No.- 133/2012-13/EE/CD-V

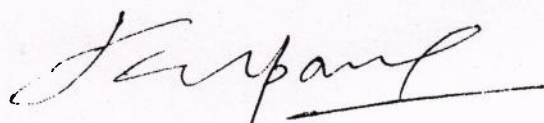
Estimated Cost - Rs. 2,10,25,782/- Tendered Cost- Rs. 1,41,82,070/-

Stipulated date of Start- 08/05/2013 Stipulated date of Completion - 04/11/2013

Para 4.2 of CPWD manual volume-II stipulates that availability of the site should be ensured at the planning and designing stage of the work itself and that preparation of detailed estimates and drawing and design stage should be taken up only after availability of the land was assured. Para 3.3(2) further provides that estimates should be sent to the client department after fully ascertaining the necessary site and Topographical details. Technical feasibility etc in case site survey is necessary, a small estimate may be sent to the client for the purpose of assessing the suitability and availability of the land for the proposed work.

The Executive Engineer awarded in April 2013 a work of "Improvement of streets and drain Ghaffar Manzil Extension left out portion of Okhla constituency" to M/s Nath Aggarwal Associates, Govt. Contractor at the tendered cost of Rs.1,41,82,070/- which is 32.55% below the estimated cost of Rs. 2,10,25,782/-. The stipulated date of start and completion was 08/05/2013 and 04/11/2013 respectively. The work was meant being Government endeavor may improve the lively hood of people living in theses colonies by providing proper drainage system with Pucca streets etc.

Superintending Engineer, I &FC Department Civil Division-IV also instructed vide letter No. dated 17/04/2013 that Executive Engineer should ensure before award of work that site was free from any encroachment, dispute, court cases and other hindrances etc. to avoid withdrawal/cancellation of award at later stage. As per AE letter dated 20/11/2014 that due to some hindrances, the work could not be completed in stipulated time. During the execution, the contractor faced some local hindrances i.e. Traffic





37

21

19

Conjunction, interference of local residents etc. and he worked up to 30/10/2013. In the meantime, Delhi Jal Board (DJB) informed that DJB is going to take up the work of laying sewer line in this area. The DJB has not completed the work in this colony till March 2016. The work was finally foreclosed in March 2016 with retrospective effect from 30/10/2013. At the time of foreclosure 72 per cent of work value at Rs. 101,15,618/- had been completed. Non completion of the entire work defeated the very purpose of the work for providing proper drainage system with Pucca streets etc in these colonies. It is the responsibility of the department as the executing agency to ensure availability of sites as stipulated in the codal provisions through prior survey and coordination with other Executing Government Agencies. As per condition No. 16 of A/A & E/S provides that project must not be scrapped during the course of execution except some extraordinary circumstances. Further, it was open to department to defer the award of work till hindrance free site was available. Thus in the above work the expenditure of Rs.1,01,15,618/- incurred was rendered unfruitful.

The audit is of the opinion that the Division had not accurately studied about the site before approving the NIT resulted in unfruitful expenditure of Rs. 101,15,618/-. Department should accurately study about the site before approving the NIT in future.



Para No. 2.

27 33

Para NO 38

Ref. Audit Memo. No. 10

Dated: 23/09/2016

Sub:- Wasteful expenditure of Rs. 20,91,444/-, due to work held up for want of demarcation of land removal of encroachment.

The following works were awarded to the contractor but progress of the works were very slow from the beginning and ultimately work have been held up for want of demarcation of land from forest department/removal of Encroachment. The physical progress of the work was ranging from 20% to 60%.

Sr. No.	Agreement No./NIT No.	Name of work	SDOS SDOC	Tendered amount	Physical & Financial Completion	Foreclosure
1.	55/2010-11/EE/CD-VI	Construction of 2.00 high RR Masonary wall around water body at Kh. No. 472,473 at village Neb Sarai	16/12/2010 30/01/2011	9,47,335/- Estimate Cost 11,19,234/- (Below 15.36%)	60% 5,32,559/-	Work held up since dated 29/10/2011 due to demarcation of the remaining portion by the Forest Department.
2.	11/2009-10 EE/CD-VI	Protection of ridge forest land by RCC post fencing along with periphery of Sanjay Nagar Colony Bhatti Mines(Pocket III)	17/06/2009 16/08/2009	4,29,296/-	1,49,650/-	Remaining demarcation not given by the Forest Deptt
3.	08/2009-10 EE/CD-VI	Protection of ridge forest land by RCC post fencing along with periphery of Sanjay Nagar Colony Bhatti Mines(Pocket II)	17/06/2009 16/08/2009	4,43,800/-	1,94,229/-	Remaining demarcation not given by the Forest Deptt

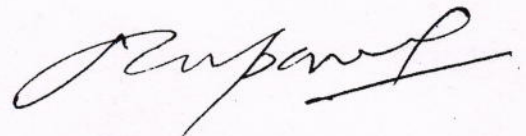
*Rupam*

4.	12/2009-10 EE/CD-VI	Protection of ridge forest land by RCC post fencing along with periphery of Sanjay Nagar Colony Bhatti Mines(Pocket I)	17/06/2009 16/08/2009	4,78,215/-	3,51,438/-	Remaining demarcation not given by the Forest Deptt
5.	51/2009-10 EE/CD-VI	Construction of 3 number water storage tank at shooting range nursery and Devli Nursery	21/01/2010 20/05/2010	9,70,785/-	8,63,568/-	Exact location of remaining work to be given by Forest Deptt.

As per clause 15.1 of CPWD Manual , before approval of NIT, the following are desirable:-

- i) Availability of clear site, funds and approval of building plains from local bodies.
- ii) Confirmation that materials to be issued to the contractor would be available.
- iii) Availability of structural drawings for the foundations.
- iv) Lay out plan for all services.

The expenditure of Rs. 20,91,444/- incurred on incomplete work has become infructuous and failed to serve the purpose. Department should ensure that before award of the work the clear/encroachment free site should be available to avoid such type of unfruitful expenditure.



Para No. 3

Ref. Audit Memo. No. 15

Dated: 26/09/2016

Sub:- Huge deviation in various items of work and extra work as well as delay in completion.

Name of Work:- Demolishing and re-construction of chaupal at village Katwaria Sarai in South Distt.

Agreement No.- 50/2010-11/EE/CD-V

Estimated Cost - Rs. 31,01,180/- Tendered Cost- Rs. 29,02,832/-

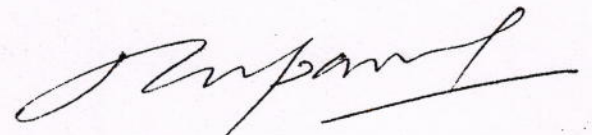
Stipulated date of Start- 16/12/2010 Stipulated date of Completion – 15/08/2011

The work for construction of demolishing and reconstruction of Chaupal at Village Katwaria Sarai in South Distt. Delhi was awarded on 01/12/ 2010 to a contractor at the tendered amount of Rs. 29,02,832/- against the estimated cost of Rs. 31,01,180/-. The stipulated date of start and completion of work was 16/12/2010 and 15/08/2011 respectively. The Technical sanction of the above work was Rs. 44.63 lakh.

During the execution of work a letter No.COS/2012/697 dt.12.04.2012 from Hon'ble Speaker of Delhi legislative Assembly forwarding representation of Katwaria Sarai Welfare Association for providing and fixing marble stone on the walls up to sill level and providing of ceramic glazed wall tiles in the kitchen and store area etc as demanded by Villagers. In this regard, principle approval for extra work/deviation was taken from competent authority. The work was stopped almost three years due to non – availability of funds/budget. Finally, the work was completed on 30/09/2014 at 54.81 Lakh. The following observation deserve to mention.

- a) The work was delayed about three years from the stipulated date of completion. The residents of this area could not utilize the facilities of Chaupal to hold various functions during long construction period.
- b) Since the work was completed at Rs. 59,81,497/-. The revised Technical Sanction was necessary where expenditure sanction was exceeds upto 10% as per Para 2.4.2 of CPWD manual whereas no revised sanction was obtained.

As per Para 2.4.2 of CPWD manual required, the revised Technical Sanction of Chief Engineer may be obtained.



Page NO 40

Para No. 4

Ref. Audit Memo. No. 14

Dated: 26/09/2016

Sub:- Non levy of the liquidated damages.

Name of Work- Construction of boundary wall to protect forest land in the central ridge area on both sides of Vandematram Marg from Pusa Road crossing to Dhoola Kuan Fly over bridge, both side of Simon Bullion Marg and both side of Mandir land to Vandematram.

Agreement No. - 57/2011-12/EE/CD-V

Estimated Cost - Rs. 1,87,51,612/- Tendered Cost- Rs. 1,82,30,669/-

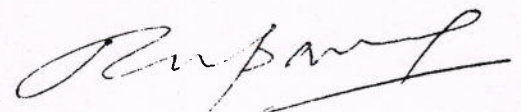
Stipulated date of Start- 25/10/2011 Stipulated date of Completion - 24/06/2012

The department of Forest & Wildlife conveyed the A/A & E/S of Rs. 8.52 crore on 19/04/2011 to I & FC Department toward the cost construction of seven feet high RR Masonary boundary wall to protect forest land in central ridge area on both side of Vandemataram Marg from Pusa Road crossing to Dhoola Kuan Fly over bridge, both side of Simon Bullion Marg and both side of Mandir Lane to Vandemataram.

The estimate of Rs. 204.89 lakh of the sub work of the above mentioned work namely construction of boundary wall on left side of Vandematram Marg from Dhoola Kuan to Shanker Road crossing was prepared. The work envisages mainly RR Masonary with hard stone in cement mortar 1: 6(1 Cement : 6 coarse sand ) after demolishing bricks work existing at the site.

The tender for the work called on 04/07/2011 in response 15 agencies put their tender documents. M/s Choudhary Construction Co. quoted the lowest amount of Rs. 1,82,30,669/- which worked out of 2.78% below the estimate cost of Rs. 1,87,51,612/- with the stipulated date of start 25/10/2011 and Stipulated date of Completion on 24/06/2012. The work was actually completed on 08/03/2013. Hence there was delay of 257 days & extensions were granted up to actual date of completion i.e. 08/03/2013 without levy compensation to the contractor. The following irregularities have been noticed in the execution of the work.

The justification given by the contractor like slow progress of work due to heavy traffic, work held due to permission of tree cutting not given the forest department and slow progress is due to DMRC work are not supported by any correspondence with the respective department. So without supporting documents & correspondence with the respective departments, the delay can't be justified and the contractor should have been penalized for the delay in work @ 10% of the tendered value i.e. Rs. 18, 23,067/- as per clause 2 of the General conditions of contract for CPWD works.



Page NO 41

Para No. 6

Ref. Audit Memo. No. 12  
Dated: 23/09/2016

Sub:- Injudicious deviations between awarded amount and Actual Expenditure incurred on construction of work.

During the test check of accounts of Executive Engineer, I & FC, CD-V, Saidulajaib, New Delhi for the period 2013-14 to 2015-16, it has been noticed that there are injudicious deviations ranging 24% to 88% between awarded amount and Actual Expenditure incurred on construction of work. The details of some of the instances are given below:-

Sr. No	Agreement No.	Name of work	Awarded amount/ Name of Contractor	Actual cost	Difference	Variation
1.	78 CD-V/2013-14	Providing and fixing SFRC benches in various inner square/park of South Moti Bagh, Western Shanti Niketan, Som Vihar, Vasant Vihar Purvi Apptt. Sec-9, 6,12 R.K Puram	98,98,000/- M/s Varun Gupta Const. Co.	1,56,68,015/-	57,70,015/-	58.29%
2.	66/ CD-V/2013-14	Improvement of Sizra Rasta road from Jonapur to Aya Nagar Bund in Mehrauli	66,94,800/- M/s Nath Aggarwal	1,03,48,362/-	36,53,562/-	54.57%
3.	75/ CD-V/2013-14	Improvement of Sizra Rasta road Village Fatehpur to Jonapur in Mehrauli	98,53,077/- M/s Kamal Builders	1,48,18,907/-	49,65,830/-	50.40%
4.	68/ CD-V/2013-14	Improvement of Phirni road from SSN Marg near Satbari to village Rajpur in Mehrauli Block	90,76,893/- Sh. Jai Bhagwan	1,46,27,850/-	55,50,957/-	61.15%
5.	65/ CD-V/2013-14	Improvement of Phirni road from SSN Marg near	57,72,580/- M/s Varun Gupta & Co.	71,77,265/-	14,04,685/-	24.33%

*Settled*

*[Signature]*

		Higher School to Johar Wali Chaupal(Khaira Mohalla) at Village Fatehpur Beri				
6.	80/ CD-V/2013-14	Construction of street pavements and site drain in M-I Block	62,29,910/- M/s Khattri Const. Co.	84,92,552/-	22,62,642/-	36.32%
7.	120/ CD-V/2013-14	Development of streets and drain in I-Block Part I & II Sangam Vihar, New Delhi(Regd. No. 986)	3,46,66,124/-	4,66,75,000/-	1,20,08,876/-	34.64%
8.	140/ CD-V/2012-13	Improvement of street pavement by laying RMC in Block B& C at Jawahar Park Khanpur Devli road	1,23,39,070/-	1,65,12,350/-	41,73,280/-	33.82/-
9.	76/ CD-V/2013-14	Development of streets and drain in I-II Block Sangam Vihar New Delhi( Regd. No. 350)	1,32,80,512/-	1,85,74,712/-	52,94,200/-	39.86%
10	74/ CD-V/2013-14	Improvement of Sizra road from DLF Gate to Bund Road at village Chhatarpur in Mehrauli	63,13,400/- M/s Uttam Constn. Co.	1,19,25,414/-	56,12,014/-	88.89%

Clause 2.5.2 of CPWD manual 2014 provides that Divisions beyond the limit of +10% should not be made at site without in principal approval of the Technical Sanction Authority. Once in principal approval is obtained the total deviations (including initial + 10%) should be sanctioned by officer as per delegations of powers.

In view of the above, the expenditure beyond the limit of +10% of the agreement requires regularization from the competent authority.

*[Handwritten Signature]*

Para No 42

Para No. 7

Ref. Audit Memo. No. 13

Dated: 26/09/2016

Sub:- Unfruitful expenditure of Rs.3,86,000/-on advertisement & structural designs.

A) Protection of G.S. Land bearing KH. No. 811,844 to 847 & 1620 of village Aya Nagar, Distt. South.

Estimate Cost – 20,13,126/- Tendered Cost 27,20,176/-

Agreement No. 45/2014-15/EE/CD-V

Expenditure incurred by the department on advertisement- Rs. 60,000/-

The above work was awarded to M/s Kunjal Enterprises, Prop. Sh. Rajiv Yadav with SDOS on 14/11/2014 and SDOC on 12/01/2015. The scrutiny of the work file revealed that the work could not be started by the contractor due to not given demarcation & encroachment free site by Revenue Department

B) Demolishing and Re-construction of old chaupal at Village Saidulajaib in Mehrauli Block.

Estimate Cost 23,55,766/- Tender Cost- 29,41,322/-

Agreement No. 36/2013-14/EE/CD-V

Expenditure incurred by the department on advertisement- Rs. 92,000/-

The above work was awarded to M/s Devender Kumar Sharma with SDOS on 08/06/2013 and SDOC on 12/02/2014. The scrutiny of the work file revealed that the work could not be started by the contractor due to resistance of local people. People are not interested.

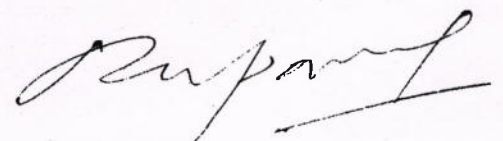
C) Protection of Ridge Forest Land bearing Kh. No. 1603,1604 and 1753 at Village Bhatti in Mehrauli.

Estimate Cost – 42,02,536/- Tendered Cost 31,85,093/-

Agreement No. 27/2009-10/EE/CD-V

Expenditure incurred by the department on advertisement- Rs. 26,000/-

The above work was awarded to M/s Raj Enterprises with SDOS on 20/08/2009 and SDOC on 19/11/2009. The scrutiny of the work file revealed that the work could not be started by the contractor due to not given demarcation & encroachment free site by Forest Department.





29

12

8

**D) Construction of Panchayat Ghar (Jatav Samaj) at Village Mehrauli**

Estimate Cost – 1,16,52,924/- Tendered Cost – 1,02,72,112/-

Agreement No. 129/2013-14/EE/CD-V

Expenditure incurred by the department on advertisement- Rs. 2,08,000/-/-

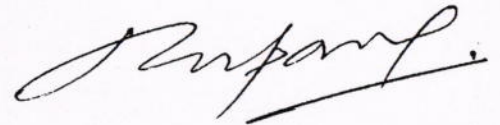
The above work was awarded to M/s Devender Kumar Sharma with SDOS on 24/09/2013 and SDOC on 20/06/2014. The scrutiny of the work file revealed that the work could not be started by the contractor due to internal dispute of land owning organization/local residents of the area.

As per clause 15.1 of CPWD Manual , before approval of NIT, the following are desirable:-

- i) Availability of clear site, funds and approval of building plans from local bodies.
- ii) Confirmation that materials to be issued to the contractor would be available.
- iii) Availability of structural drawings for the foundations.
- iv) Lay out plan for all services.

Calling the notice inviting tender without the hindrance free site is the violation of Section 15.1 of CPWD Manual which states as that before approving notice inviting tender, it is desirable to have the availability of clear site, funds and approval of building plans from local bodies .

This may kindly be clarified to audit when the sites were not clear/hindrance free why the tenders were floated & a huge amount was wasted on the advertisement & structural designs.



Para NO 43

PARA NO. 8

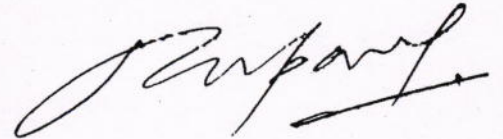
Ref. Audit Memo. No. 09  
Dated: 23/09/2016

Sub:- Outstanding balance of Rs. 37,86,869/- lying in CSSA Head.

As per codal provisions there should not be any outstanding amount under suspense head at the end of each Financial Year. When a transaction on account of supplies made or services rendered etc. to be settled & should be effected by debiting the amount due, to the suspense head "Cash Settlement Suspense Account" pending clearance on receipt of cheque/bank draft from the department concerned. The transaction under the suspense head should be abstract in part-II of the Division wise register and shown in the monthly Account. The Register should be reviewed by the Divisional Officer monthly with a view to check that the settlements are not unduly delayed

A test check of records of the Division revealed that an amount of Rs. 37,86,869/- lying in CSSA Head(Cement Suspense) as on 31/03/2016.

Efforts should be made to adjust the outstanding balances and results thereon be intimated to audit.



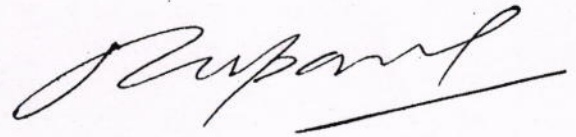
37  
38  
Para NO.44

Para No. 9

24  
10  
Ref. Audit Memo No. 1 & 17  
Dt. 20/09/2016 & 27/09/2016

**Sub:- Non Production of Records.**

1. Property Register
2. OTA Register
3. Liveries Account
4. LTC/ TA/ Conveyance Allowance/ CEA Register & Bills
5. Rent/ Electricity/ Water/ Telephone Registers & Bills
6. Long Term Advance Register
7. Contractor Ledger
8. MB Receipt & Issued Register
9. Recoveries Register
10. Register of works
11. Work Order Register
12. Contractor's Bill Registers
13. Works Abstracts
14. MAS Register
15. Machinery & Equipment Account
16. Dismantle Account
17. Drawing Register
18. Stock Registers (Non-consumable & Consumable)
19. Spouse Information



### PART- II CURRENT AUDIT REPORT

Para No. 01 (Ref. Audit Memo No. 06 dated 28.05.2019)

Sub: Inadmissible payment of Rs. 130.26 Lakhs in violation of conditions of the contract

As per office memorandum No. DG/MAN/259 dated 28.10.12 the completion cost of any agreement for maintenance work including cost of up-gradation, aesthetic, special repair, addition, alteration shall not exceed 1.25 times of the tendered amount.

However during the test check of payment vouchers it was observed that in the execution of the following works the above mentioned provision was not followed and contractor was paid over and above 1.25 times of the tendered amount.

(Amount in Rs. Lakh)

S.No.	Name of work	Tendered cost	1.25 time of tendered cost	Actual payment made	Inadmissible payment
1.	Improvement of Sizra road from Asola Bund to village Asola in Mehruali Block New Delhi (agmt no. 69/17-18)	71.73 "	89.67	99.82	10.15
2.	Improvement of Internal Steets of village Pul Pehladpur in Tughlakabad area (agmt No. 42/17-18)	48.79	60.99	72.66	11.67
3.	Re-modeling of both side existing drain on the road for Meethapur chowk to Haryana Boarder (Ismailpur Tanki Road) (agmt no. 38/16-17)	216.33	270.41	371.85	101.44
4.	Improvement of roads & streets at village Vasant Nagar (Agmt No. 114/16-17)	29.82	37.28	44.28	7.00
	Total				130.26

The payment of Rs. 130.26 Lakh as pointed out above is over and above 1.25 times of the tendered amount which may be got regularized from the competent authority concerned under intimation to audit.

2

Para No. 02(Ref. Audit Memo No. 05 dated 28.05.2019)

Sub: Slow progress of works leading to missing the deadlines for completion of work

Test check of progress reports revealed that progress of some of the works is very slow and missed the stipulated date of completion by 02 to 11 months. Details of some of the works are given below for reference:-

S. No.	Name of the work with agreement number	Name of the contractor / Tendered cost (in lacs)	Stipulated date of start	Stipulated date of completion	Actual Date of Completion	Delay in Months (up to 03/19)
1	Development of road of village Maidan Garhi in Mehrauli Block New Delhi Agmt No. 05/18-19	M/s Uttam Construction Co. 147.44	08.04.18	03.01.19	Still in progress	02
2	Construction of boundry wall along with wire fencing at various khasra at Aya Nagar ridge area Agmt No. 60/17-18	M/s Kamal Builders 85.99	30.01.18	30.04.18	Still in progress	11
3.	Providing and fixing precast jersey barrier (Divider) on Road no 06 to chowki wala road, Abul Fazal Enclave in Okhla Road(agmt 85/15-16)	M/s Varun Gupta & Co. 8.05	31.03.16	27.08.16	April 17	8
4.	Consturction of Road /Streets pavement Tehkhand at Okhla Phase-I Tughlakabad, AC-52 Agmt No. 79/17-18	M/s Garg Const. con 24.76	23.03.18	22.07.18	Still in Progress	8
5.	Improvement of Road/Streets at Village Tughlakabad (Chhuriya Mohalla) Agmt No. 80/17-18	Jai Bhagwan 48.18	22.03.18	19.09.18	Still in progress	6

Slow progress of works may be looked into and necessary steps be taken to gear up the execution of works. All the hindrances being faced during the execution of work be got authenticated from the E.E. at site register and wherever the delays are attributed on the part of contractors, penalty for late completion of work be imposed as per terms and condition under intimation to audit.

**Para No. 03 (Ref. Audit Memo No. 10 dated 29.05.2019)**

**Sub: Payment of final bills not made within time limit prescribed in CPWD Manual.**

As per Para 29.2.1 of CPWD Manual provides that final payment of the works should be made within 06 months of completion of work. Test check of the progress Report of work revealed that final payment of some of the work have not been made till date even after the lapse of considerable period. Few of the instances are as under :-

Sr. No.	Name of work	Name of Contractor	Tendered cost of work (in Lakh)	Date of completion	status of final payment (in lakhs)
1.	Development of main road paryayaran complex Saidulajab in Mehrauli Block (Agmt No. 68/15-16)	Ashok Kumar Arora	31.15	11.05.16	Not still made, waiting for funds of Rs. 2.49 lakh from DUDA
2.	Development of road and fixing steel gate at Ambedkar Colony Satbari in Mehrauli Block (Agmt No. 97/15-16)	Satish Guliya	10.45	04.07.16	Not still made, waiting for funds of Rs. 0.61 lakh from DUDA
3.	Repair of Cremation ground at Maidan Garhi in Mehrouli Block (Agmt No. 38/15-16)	M/s Global Construction	9.29	17.10.16	Not still made, waiting for funds of Rs. 2.64 lakh from DUDA
4.	Development of graveyard at Satbari at Mehrauli Block (Agmt No. 47/15-16)	M/s A2Z infracon. Pvt Ltd	5.03	02.06.16	Not still made, waiting for funds of Rs. 1.16 lakh from DUDA
5.	Demolishing & Re-construction of Ground Floor & First Floor of General Chauppla at Village Munirka (Agmt No. 82/14-15)	M/s Garg Construction Co.	37.39	24.08.17	Not still made, waiting for funds from UD. Payment of 37.76 has been made up to 2 <sup>nd</sup> RAB however 3 <sup>rd</sup> RAB has been prepared for Rs. 57.01

**Para No. 04(Ref. Audit Memo No. 15 dated 03.06.2019)**

**Sub :- Over payment of Transport Allowance - Recovery of Rs. 3924/-**

Para No-39

As per Govt of India, M/O Finance, Deptt. of Expenditure No. 21 (1)/ 97.E.II (B), dated 03-10-1997 the Transport Allowance is granted to Govt. Employees w.e.f. 01-08-1997. This allowance will not be admissible during absence from duty for full calendar month due to leave, training, tour etc. During the scrutiny of the records of the office of the Executive Engineer, FCD-V , it was observed that Sh. Azimuddin JE was on leave from 16.07.18 to 01.09.18 for 48 days but was paid Transport Allowance for the month of Aug 2018 amounting to Rs. 3924/- which may be recovered from him after verification of facts and figure under intimation to audit.

6

Para No. 40

**Para No. 05 (Ref. Audit Memo No. 11 dated 30.0519)**  
**Sub:- Irregular Payment of Rs. 2484/- of Project Allowance w.e.f. July 2017**

After the implementation of 7<sup>th</sup> CPC the new allowances were implemented from July 2017. Many allowances were abolished. Project Allowance was also abolished wef 01.07.17 vide Ministry of Finance, Department of Expenditure's OM dated 07.07.17. During The test audit of CD-5, it was observed that the office of the Project Director (Rural Development, Govt of NCT of Delhi, ISBT Building, Kashmiri Gate, Delhi- 06 , issued a sanction Order dated 14.01.2019 whereby conveying the sanction of recovery of Project allowance of various officers working in the office including the recovery of in respect of Sh. S.K. Mangla, AE for the period 01.07.17 to 30.11.17 further the PBR is showing that the officer was paid Project Allowance @ Rs. 1000 per month up to Jan 2019. Hence a total sum of Rs. 19000/- was required to be recovered from Sh. S.K. Mangals, AE for the period starting from July 17 to Jan 19. However the division vide reply dated 01.06.19 stated that they have made a recovery of Rs. 16516 from the salary of Sh. S.K. Mangla, AE from his salary of Feb 19(Rs. 5516) and April 19(Rs.11000) and will make the rest of the recovery of Rs. 2484 from the salary of June 2019. This may be recovered under intimation to audit.

Para No. 01

**Para No. 06 (Ref. Memo No. 12 dated 31.05.19)**  
**Sub: Short recovery of License Fee of Rs. 1430/-**

As per Order No.No. 18011/2/2015-Pol.III dated 19.07.2017 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 rate is not being recovered at the revised rates in respect of Sh. Abhey Shankar,UDC as per the following detail. This may be recovered from him under intimation to audit.

Name of Officer/ official	Type of Quarter allotted	License fee recovered by the deptt.	Period	License fee to be recovered (as per revised rates)	Difference	Recovery to be made
Sh. Abhey Shankar UDC	II	245	01.07.17 to 30.04.19	310	65	65X22=1430
<b>TOTAL RECOVERY TO BE MADE</b>						<b>Rs. 1430</b>

Para No. 42

5

**Para No. 07 (Ref. Audit Memo No. 02 dated 23.05.19)**  
**Sub:- Time Barred Cheque amounting to Rs. 209064**

As per (Receipt & Payment Rule 47(2) a cheque remaining unpaid for any cause for three months after the date of its issue and not surrendered for renewal should be cancelled in the manner indicated under the rules after obtaining the non-payment certificate from the bank.

The scrutiny of Form-51 for the month of March 2019 shows that the following cheques were issued and became time barred but same were not cancelled as per provisions under the above rule. The same observation was raised in the earlier audit report of the period 2009-10 & 2013-16. These cheques may now be cancelled at the earliest under intimation to audit.

Sr. No.	Particular of cheque	Date of Issue	Amount (Rs.)
1.	987207	25.01.10	12735
2.	310891	24.03.13	68096
3.	311253	24.05.15	32750
4.	562504	30.10.15	95483
	<b>Total</b>		<b>209064</b>

**Para No. 08(Ref. Audit Memo No. 08 dated 29.05.2019)**  
**Sub :- Non revalidation of FDR/Bank Guarantees**

During the course of audit of Valuable Register maintained in Flood Division No. V it has been observed that the validity of a number of FDR/Bank Guarantees, submitted by contractors, has already been expired and CD-V has not made any efforts to get these FDR/Bank Guarantee revalidated as per detail given hereunder. These may be revalidated or refunded to the concerned firm/person if their purpose of withholding has been fulfilled.

S.No.	Sl. No of valuable Register	Name of agency	Details of Valeable FDR/BG	Amount of Valuable FDR/BG	Date of expiry of validity of FDR/BG
1.	1639	M/s S.S.R Construction Co.	011563	41650	24.01.2014
2.	1286	M/s Suresh Goyal	1790451	6000	29.07.2012
3.	1637	M/s Manish Kaushik & Associates	042641	75000	17.04.2014
4.	1632	M/s Ranjeet Construction Co.	096176	239120	23.07.2014
5.	1629	M/s Ranjeet Construction Co.	096178	096178	23.07.2014
6.	1623	M/s Sheenu Builder	477830	112236	13.07.2014





39 40  
Para No. 43

Para No. 09 (Ref. Audit Memo No. 3 dated 23.05.19)

Sub: Heavy outstanding balances under deposits.

During test check of monthly account of Ex. Engineer, FCD-V for the month of March, 2019, it was observed that an amount of Rs. 4309.78 lacs was lying outstanding under the head "Public Works Deposits" as detailed below:-

Classes of deposits	Amount as on 31.03.2019
Civil Deposits - Security Deposits (Part II)	72890604
Civil Deposits - Public Work Deposits (Part III)	354267214
Civil Deposits - Other Deposits	3819745
Total outstanding as on 31.03.2019	430977563

Heavy accumulation indicated non-review of Deposit Register at Divisional Level from time to time. This should now be reviewed and all deposits more than three years old where refund is due be credited to revenue head of the department under intimation to audit

40  
44

Para No 44

Para No. 10 (Ref. Memo No. 16 dated 23.07.19)

Sub :- Office Expenditure charged to work

During the test check of vouchers relating to works for the period 2016-19, it was observed that various expenditure were debited to various works but are of the nature of office expenditure. Few of the examples of such expenditure are given below. Similar types of other cases may also be reviewed and these expenditure may be got regularized from Finance Department, GNCT of Delhi under intimation to audit.

Sl. No.	CV No. and date	Item	Name of work	Firm	Amount
1	71/21.12.17	Table Glass	A/R & M/O of supplementary Drain	M/s Ajay Print Media	17800
2	72/21.12.17	Payment of BSES Bill	A/R & M/O of supplementary Drain	BSES	50000
3	36/12.01.18	Photo Copy Charges	A/R & M/O of supplementary Drain	M/s Sri Sai Photostate	27612
4	37/12.01.18	Stationary	A/R & M/O of supplementary Drain	M/s Swati Enterprises	24660
5	57/22.01.19	Photocopy paper	A/R & M/O of supplementary Drain	Tiwari Traders	24976
6	49/22.01.19	Stationary	A/R & M/O of supplementary Drain	HRKA Stationers	22630
7	50/22.01.19	Stationary	A/R & M/O of supplementary Drain	HRKA Stationers	17470

(RAM GOPAL VERMA)  
IAO, Party No-III

**Part -II**  
**Current Audit Report**  
**(2018-19 to 2021-22)**

**Para no.1**

**(Ref. Memo no.1, dated: 20.06.2022 )**

Subject :Public Works (Suspense) Deposit of Rs. 48,,71,57,555/-

During test check of monthly account of Ex. Engineer, FCD-V for the month of March, 2022, it was observed that an amount of Rs. 48,71,57,555/- was lying outstanding under the head "Public works Deposits" as details given below:-

Classes of Deposits	Amount as on 31.03.2022
Cash Deposits of Contractors as security Part-II	206077014
Deposits of works to be done Part-III	276050796
Miscellaneous deposit Part V	5029745
Total	487157555

Heavy accumulation under Part-II of Rs. 20.61 crore was indicative of non-review of Deposit Register at Divisional Level from time to time. This should now be reviewed and all deposits more than three years old where refund is due be credited to Revenue.

Accumulation of Rs.27.61 crore under Part III was due to non-execution of work against deposits. Details of deposits lying outstanding with the Department, Amount received, amount spend were not made available & thus it could not be verified how long the deposits were outstanding and which Department were involved.

Deposit under Part V has accumulated due to withheld amount from contractor's bill on account of non-sanction of EOT cases, testing defects, pending works etc. Accumulation of Rs. 50.29 lakhs was indicative of the fact that works for which these amounts were withheld had not been completed satisfactorily.

The Division may works out the details of deposits of more than 3 years and credit in Govt. Revenue Deptt. under intimation of Audit.

**Para no.2**

**(Ref. Memo no.2, dated: 20.06.2022 )**

Sub: - Execution of work with abnormally low rate.

On test check of record it has been observed that during the year 2019-20 to 2021-22 in the following works, the tender amount was below more than 60% of the estimated cost. All the abnormally low rate works are certified by the engineers that work done as per CPWD specification. Estimate is being carried out on the basis of DSR 2016.



During the year 2018-19 to 2021-22 cost of almost all materials as well as labor cost also increased. It raises a serious question about the quality of work done and the method of estimation of the work. Details are given below:-

S.No.	Agg. No.	Name of work	Name of contractor	Estimated Cost	Awarded Amount	Percentage below
1	Agg. No 107/ 19-20/EE-CD-V/Acs/	Construction of 15 Nos. of Chhat Puja ghat at different locations in Tughlakabad Constituency AC-52	M/s Raj Construction	Rs. 18,33,976/-	Rs. 7,33,590/-	60.00% below
2	Agg. No 110/ 19-20/EE-CD-V/Acs/	Erection of Ballies & barricading at Taimoor Nagar Chatt Ghat beside Yamuna River for Chatt Pooja during the year 2019 in Okhla Constituency AC-54	Sh. Ashok Kumar arora	Rs. 13,51,267/-	Rs. 4,05,515/-	69.99%
3	Agg. No 111/19-20/EE-CD-V/Acs/	Construction of 04 Nos. Temporary Chhat Ghat in Okhla Constituency area in year 2019(AC-54)	Sh. Ashok Kumar arora	Rs. 6,72,444/-	Rs. 2,55,596/-	61.99%
4	Agg. No 135/ 19-20/EE-CD-V/Acs/	Removal of obstructions, Jungle clearance and repairing of lining/parapet wall of the damaged portion of River channel from jasola village to Nandlal Channel.	M/S Manoj Contractor	Rs. 48,11,360/-	Rs. 14,43,889/-	69.99%
5	Agg. No.1/ 20-21/EE-CD-V/Acs/	Removal of obstruction from the bed of Sarita Vihar drain D/S of Mathura road to Agra Canal.	M/S Raj Construction.J-182 Sarita Vihar New Delhi-76	Rs. 6,74,921/-	Rs. 1,86,953/-	72.30% Below

*Handwritten signature*

6	Agg. No.2/ 20-21/EE- CD-V/Acs/	Removal of obstruction from RD 0 M to RD-1335 M Molar bund drain in Badarpur area.	M/S Raj Construction.J-182 Sarita Vihar New Delhi-76	Rs.18,12,378-/-	Rs. 6,05,334/-	66.60% Below
7	Agg. No.3/ 20-21/EE- CD-V/Acs/	Cleaning /Removal of obstruction from drain at RD 180 Mt to RME( From RME to River Yamu8na.	M/S Raj Construction.J-182 Sarita Vihar New Delhi-76	Rs. 4,08,293/-	Rs. 1,22,488/-	70.00% Below
8	Agg. No.4/ 20-21/EE- CD-V/Acs/	Cleaning /Removal of obstruction from Ali drain between RD 0 Mt to RD 2780 M.	M/S Raj Construction.J-182 Sarita Vihar New Delhi-76	Rs.23,07,914/-	Rs. 6,92,605/-	69.99% Below
9	Agg. No.1/ 21-22/EE- CD-V/Acs/	Cleaning /Removal of obstruction of Ali drain between RD 0 M to RD 2780 M.	M/S Raj Construction.J-182 Sarita Vihar New Delhi-76	Rs. 20,50,467/-	Rs. 6,25,187/-	69.51% Below
10	Agg. No.2/ 21-22/EE- CD-V/Acs/	Cleaning /Removal of obstruction from drain RD 180 M to R.M.E (From R.M.E to River Yamuna).	M/S Raj Construction.J-182 Sarita Vihar New Delhi-76	Rs.3,51,011/-	Rs.1,07,760/-	69.30% Below
11	Agg. No.8/ 21-22/EE- CD-V/Acs/	Removal of obstruction from Jaitpur Gurudawara to Ali drain Jairpur Gurudawara to Tanki road in Badarpur area.	M/S Yogender Singh Const. co. E-181 Chatterpur Extn.-74.	Rs 13,34,915/-	Rs. 4,27,173/-	68.00% Below

*Handwritten signature*

12	Agg. No.9/ 21-22/EE- CD-V/Acs/	Cleaning/Removal of jungle from RD 0 M to RD 3550 Mt. on both side of RME ( from Madanpur Khadar to Jaitpur Police post).	M/s. Manoj Contractors.E-81 Pulpehladpur Badarpur N.D-44	Rs 7,68,325/-	Rs. 1,92,081/-	75.00% Below
13	Agg. No.10/ 21-22/EE- CD-V/Acs/	Removal of obstruction from Tanki road ( Meethapur chowk to Haryana Border ) and Tanki roqd to Ali Drain in Badarpur area.	M/s. Manoj Contractors.E-81 Pulpehladpur Badarpur N.D-44	Rs 26,29,390/-	Rs. 9,20,287/-	65.00% Below
14	Agg. No.11/ 21-22/EE- CD-V/Acs/	Removal of obstruction from the drain at Meethapur School to Meethapur pond and Molar bund Sec. School to Haryana Border in Badarpur area.	M/S Yogender Singh Const. Co. E-181 Chatterpur Extn. N.D. 74.	Rs 10,69,241/-	Rs. 3,74,235/-	65.00% Below
15	Agg. No.12/ 21-22/EE- CD-V/Acs/	Removal of obstructions from the drain at Molar bund Sec. Sechool to Meethafpur pond and Durga Builders Gate in Badarpur area.	. M/S Raj Construction.J-182 Sarita Vihar New Delhi-76	Rs 17,24,024/	Rs. 5,75,825/-	66.60% Below
16	Agg. No.13/ 21-22/EE- CD-V/Acs/	Removal of obstruction from Lav Kush chowk to Ali drain in Badarpur area.	M/S Raj Construction.J-182 Sarita Vihar New Delhi-76	Rs 14,09,257/-	Rs. 4,70,691/-	66.60% Below
17	Agg. No.14/ 21-22/EE- CD-V/Acs/	Removal of obstruction from Covered drain Ist, 2 <sup>nd</sup> & 3 rd feeta road at village Molar bund in	. M/S Raj Construction.J-182 Sarita Vihar New Delhi-76	Rs.,	Rs. 5,25,437/-	66.60% Below

*Handwritten signature*

		Badarpur area.		15,73,155/-		
18	Agg.No.17/ 21-22/EE- CD-V/Acs/	Providing and fixing stone pitching for accumulating rain water body in Water body near Neela Jheel under Soputh Forest Division.	Sh Satish Chand Add. 11/7 Sashtri Park Krishna Nagar N.D-51..	Rs. 78,62,910/--	Rs. 30,16,999/-	61.63% Below
19	Agg.No.21/ 21-22/EE- CD-V/Acs/	Running charges of department pump set 15 H.P. for the period of Four (04) months at Indra Enclave Neb Sarai in M. Block.	M/S Yogender Singh Const. Co. E-181 Chatterpur Extn. N.D. 74.	Rs. 11,12,728/--	Rs.3,89,455/-	65.00% Below
20	Agg.No.22/ 21-22/EE- CD-V/Acs/	Running charges of department pump set 32 H.P. for the period of Four (04) months at G-Block Aya Nagar in Mehrauli block.	M/S Yogender Singh Const. Co. E-181 Chatterpur Extn. N.D. 74.	Rs. 11,68,744/-	Rs.3,50,623/-	70.00% Below
21	Agg.No.41/ 21-22/EE- CD-V/Acs/	Providing and fixing Garbage collection box in Devli Assembly Constituency AC-47	M/s. Garg Construction Co.	Rs. 40,26,737/--	Rs. 15,62,776/-	61.19% Below
22	Agg.No.76/ 21-22/EE- CD-V/Acs/	Providing placing dustbins at different location of the Mehrauli Assembly Constituency (AC-45)	Sh Umesh Rai.	Rs. 65,90,375,-/	Rs. 24,71,391/	62.50% Below

The Division may ensures quality with this abnormally low rate quoted work. The above mentioned work should be referred to QCC of the department and report should be obtained.

Para no.3

(Ref. Memo no.3, dated: 20.06.2022 )

**Sub: Irregularity in respect of contingency expenditure charged under work head (Work contingency).**

As per Finance Department, GNCT of Delhi order No. F-1(9)/2015-16/Fin. Exp.-4/Infra/6277-6416 dated 22.12.2015 it is mention that the provision of contingency is meant for unforeseeable and unidentifiable items which cannot be included anticipated while preparing the estimate for the work/project and personal claim on account of including conveyance office contingency shall not be charged on work.

The Department provided the record of bill/vouchers for the period 04/2019 to 03/2022. On the scrutiny of the records provided by the Executive Engineer, it has been observed that during said period the contingency expenditure has been incurred for the purchase of office stationary, store item, telephone bill, computer items, service & repairing, electricity bills and water charge had been charged to the work contingency, which is irregular. The detail of a few bill/vouchers on the basis of test audit as given below:-

Sl. No.	C.V. No.	Date	Amount	Purpose of expenditure	Head of A/c to works charged
1	4	11.06.19	18711	supply of towels	2702
2	5	11.06.19	22184	Supply of stationary	2702
3	6	11.06.19	24603	Supply of stationary	2702
4	7	11.06.19	24644	Supply of stationary	2702
5	8	11.06.19	23414	Supply of stationary	2702
6	9	11.06.19	24544	Supply of Computer accessories	2702
7	10	11.06.19	24537	Supply of office items	2702
8	20	11.06.19	23320	Supply of stationary	2702
9	22	11.06.19	24897	Supply of stationary	2702
10	23	11.06.19	23779	Supply of stationary	2702
11	34	16.10.19	24957	Supply of stationary	2702
12	116	25.10.19	24650	Supply of office items	2702
13	117	25.10.19	24900	Supply of office items	2702
14	118	25.10.19	24700	Supply of office items	2702
15	119	25.10.19	20000	Supply of office items	2702
16	123	25.10.19	14974	Supply of office items	2702

*Handwritten signature*

17	124	25.10.19	14175	Supply of office items	2702
18	125	25.10.19	14307	Supply of office items	2702
19	16	16.07.20	24992	Supply of Computer accessories	2711
20	21	16.07.20	24426	Supply of office items	2711
21	22	16.07.20	17017	Supply of office items	2711
22	23	16.07.20	19453	Supply of office items	2711

Para no.4

(Ref. Memo no.4, dated: 21.06.2022 )

**Subject: - Unrealistic estimates.**

Section 4.2.1(2) stipulates 'that detailed estimates should be complete and as comprehensive as possible and should be supported by detailed architectural drawings, preliminary lay out drawings of the various services, detailed drawings and or specifications for the various components of work involved etc.

Test check of the records revealed that in the following works there were no consistency between the tendered amount and actual payment made:-

(Amount in Lakh)

S.No.	Name of scheme	Awarded agency	Awarded amount	Actual Payment	Difference between tender cost and actual payment made.
1	3	3	4	5	6
1	Development of road of village Maidan Garhi in Mehrauli Block, New Delhi	M/S Uttam cons. Co.	147.44	209.94	62.5
2	Improvement of internal streets of village Pul Pehladpur in Tughlakabad area.	Sh. Jai Bhagwan Govt. Cont.	48.79	84.62	35.83
3	Restoratin/strengthening of Nallah road and side drains from Ali Drain to Tanki Road in village hari nagar in Badarpur Constituency.	Sh. Ashok Kumar Arora	224.12	278.18	54.06
4	Construction of road from agra cannal to jaitpur (Along Ali drain) in Badarpur	Sh. Satish Chand	161.17	194.82	33.65



	Constituency.				
5	Demolishing and re-construction of balmiki chaupal at village vasant nagar near vasant vihar in R.K. Constituency.	M/S Sheenu Builder	54	77.41	23.41
6	Development of internal streets under 20 points programme (Jawahar Colony) Mandi Pahari at village Mandi in Chhatarpur Constituency AC-46.	M/S Raj Enterprises	62.75	130.72	67.97
7	Construction of road & Drain in Meethapur Extension Part-III in Badarpur Constituency AC-53.	M/S Garg Const. Co.	135.14	180.60	45.46
8	Construction of Road and Drain in various location Hari Nagar Extn.- J,K,L,M- Block, Jaitpur Saurabh Vihar in Badarpur Constituency AC-53	M/S Sheen Builders	166.21	257.62	91.41
9	Construction of road & Drain in Noor Nagar Extension Jamia Nagar in Okhla Constituency AC-54.	M/S Manoj Constr.	100.69	209.98	109.29
10	Imporvment of sazra road from Maidan Garhi to Rajpur Village primary school in Chhaterpur Assembly Constituency(AC-46)	M/s. DSA Construction.	16.55	47.92	31.37
11	Improvement of widening of sizra road form Jonapur to Aya Nagar Bund in Mehrauli block	M/s. Garg Constr. Co.	97.10	153.66	56.56

12	<b>Providing and fixing 100 Boom Barriers at various places in Greater Kailash Constituency AC-50.</b>	M/s. Manoj Contractor.	100.17	160.98	60.81
13	<b>Construction of road &amp; laying of pipeline in various locations of jogabai Extn. in Okhla Constituency AC-54.</b>	M/s. Ranjit Construction Co.	56.21	94.33	38.12
14	<b>Construction of road &amp; laying of pipeline in various locations of jogabai Extn. in Okhla Constituency AC-54.</b>	M/S Ranjit Construction Co.	55.84	95.82	39.98
15	<b>Construction of road and drain in street of Zakir Nagar H-Block(Gali No. 06 to 30) in Okhla Constituency AC-54.</b>	M/s. Raj Construction.	109.36	286.54	177.18
16	<b>Providing and assembling SFRC benches on various parks/ green areas in the R. K. Puram Assembly Constituency Part-I.</b>	M/s. Sheenu Builders	32.85	85.10	52.25
17	<b>Providing and assembling SFRC benches on various parks/ green areas in the R. K. Puram Assembly Constituency Part-I.</b>	M/s. Sheenu Builders	33.02	85.21	52.19
	<b>Total</b>		<b>1601.41</b>	<b>2633.45</b>	<b>1032.04</b>

*Shk*

--	--	--	--	--	--

From the above it indicates that the estimates were prepared in casual manner and proper site conditions were overlooked. It is also evident that the amount put to tender and amount actually paid in above 17 works executed were escalated aggregating to Rs.1032.04lakhs.

**Para no. 5**

**(Ref. Memo no.5, dated: 22.06.2022 )**

**Subject: - Non completion of work.**

Section 29.1 of CPWD works Manual stipulates that the time allowed for carrying out the work as entered in the contract shall be strictly observed by the contractor and work should be proceeded with all due diligence on part of the contractor throughout the stipulated period of the contract. Further Section 29.4(2) the extension, in order to be binding, will have to be by the 'agreement' of the parties, express or implied. Test check of records revealed that the following works were not completed till date although their stipulated period of completion is over :-

<b>Sl No.</b>	<b>Name of Work</b>	<b>Tender Cost(Rs.Lacs)</b>	<b>D.O.S</b>	<b>S.D.O.C</b>	<b>Delay</b>
1	Construction of Barat Ghar at Kh. No. 43/12/1,12/2(4-6) village jonapur, New Delhi ( Dhani Mohalla)	271.73	17.03.2019	12.12.2019	922 days
2	Demolishing and re-construction of boundry wall and construction of multipurpose building at Kh. No. 209, in front of Lingaya's Lalita devi institute of management & science in village mandi Chhatarpur assembly constituency.	99.77	16.06.2020	15.12.2020	554 days
3	Construction of Chaupal at village Madangir in Devli Assembly constituency(AC-47).	32.10	09.01.2020	06.10.2020	624 days
4	Demolishing and reconstruction of Chaupal at village Pul Pehladpur, Tughlakabad Constituency.	56.33	07.12.2019	04.06.2020	743 days

*Handwritten signature*

5	Repair and maintenance of Kabristan at nizamuddin in kasturba Nagar Constituency AC-42.	40.49	11.11.2019	08.05.2020	770 days
6	Providing and fixing Modern Children Jhula in different parks in Vasant Vihar area in R. K. Puram Constituency(AC-44).	25.46	20.08.2019	31.10.2019	964days
7	Providing and fixing Porta Cabin size( 30 x 20) in various location of Devli in Devli Assembly Constituency (AC-47).	55.84	02.01.2020	30.04.2020	779days
8	Providing and fixing multy play station in different location of parks in Sector-4, 5 & 7 in Pushp Vihar at Ambedkar Nagar Constituency AC-48	44.20	01.11.2019	29.01.2020	874days
9	Demolition and reconstruction of Shutter wali Main Road and adjoining streets in Khanpur village, Ambedkar Nagar.	58.77	08.02.2021	07.06.2021	741days
10	Demolition and reconstruction of Streets/Roads at Jawahar Park F-Block(Part-1) Ambedkar Nagar.	51.18	08.02.2021	07.06.2021	741days
11	Demolition and reconstruction of Streets/Roads at Jawahar Park F-Block(Part-3) Ambedkar Nagar.	59.90	08.02.2021	07.06.2021	741days
12	Demolition and reconstruction of Streets/Roads at Duggal housing complex(Part-2)	60.90	08.02.2021	07.06.2021	741days

	Ambedkar Nagar.				
13	Construction of centreverge from Shaheen Bagh Thana to Okhla Vihar Thana in Okhla Constituency AC-54.	31.05	18.01.2020	17.04.2020	792days
14	Improvement of Street in village aya Nagar in Chhatarpur Assembly Constituency.	38.32	08.10.2019	05.01.2020	898days
15	Construction of outfall drain and road at village jonapur in mehrauli Block.	109.00	19.01.2020	15.10.2020	584days
16	Demolishing and re-construction of Jatav Chaupal at village Savitri Nagar Greater Kailash Constituency AC-50	66.79	14.03.2019	12.03.2020	831days
17	Demolishing and Reconstruction of Chaupal at Khaliya Wala Mohalla at village Chirag Delhi, Greater kailash Constituency AC-50.	67.73	05.12.2019	02.06.2020	748days
18	Demolishing and reconstruction of Chaupal at Mavi Mohalla in Village Tehkhand Okhla Ph.I Tughlakabad Constituency	85.60	20.10.2019	15.06.2020	735days
19	Demolishing and reconstruction of Chaupal at village Pul Pehladpur, Tughlakabad Constituency.	56.33	07.12.2019	04.06.2020	746days
20	Repair and maintenance of Kabristan at nizamuddin in kasturba Nagar Constituency	40.49	11.11.2019	08.05.2020	770days

*Shah*

AC-42.					
--------	--	--	--	--	--

Slow progress of works may be looked into and necessary steps be taken to speed up the exaction of works, however the delays are attributed on the part of contractors, penalty for late completion of work be imposed as per terms and condition under intimation to audit

**Para no. 6**

**(Ref. Memo no.7, dated: 24.06.2022 )**

**Subject: - Payment of final bills not made within time limit prescribed in CPWD**

As per para 29.2.1 of CPWD Manual provides that final payment of the works should be made within 06 months of completion of work. Test check of the progress report of work revealed that final payment of some of work have been not made till date even after the lapse of considerable period. Few of the instances are as under:-

<b>(Amount in Lakh)</b>					
S.No.	Name of scheme	Awarded amount & Agency	D.O.S	D.O.C.	A.D.O.C.
1	3	3	4	5	6
1	Repair and Maintenance of Jatav Chaupal at village Jamrudpur.	6.22 Sh. Naresh Kumar Vashiht	01.09.2019	29.12.2019	Jan-2020
2	Providing and fixing 55 Boom Barriers at various places in Kasturba nagar Constituency.	50.23 M/s. Manoj Contractor.	01.10.2019	29.12.2019	30.10.2019
3	Repair and Maintenance of kherpur chaupal in kherpur village in Kasturba nagar Constituency.	15.18 M/s Abheek Enterprises	01.09.2019	29.01.2020	Jan-2020
4	Providing and fixing 600 Signage board in luding direction of Flats/Streets/office et. In Kasturba Nagar Constituency AC-42.	45.87 M/s Abheek Enterprises	01.09.2019	29.01.2020	Jan-2020
5	Providing and fixing 30 Nos. of Security Gates at various places in Kasturba Nagar Constituency AC-42.	26.16 M/s. Garg Constr. Co.	08.11.2019	05.02.2020	Dec-2020

6	Demolishing and Reconstruction boundary wall at A-Block Shivalik of Malviya Nagar Assembly Constituency AC-43.	22.28 Sh. Naresh Kumar Vashisht	14.11.2019	12.03.2020	--
7	Providing and fixing Victorian benches at different parks in the R. K. Puram Assembly Constituency (AC-44). Part-I.	27.05 M/s. Sheenu Builders	27.07.2019	25.09.2019	--
8	Construction of pump room for additional open space of Mochi Bagh Chaupal in R. K. Puram Assembly Constituency AC-44.	4.79 M/s. Gyan Enterprises.	14.11.2019	12.03.2020	September-2020
9	Repair/ Renovation of 2 Nos. chaupal in Jaunapur in Chatterpur Assembly Constituency AC-46	15.76 M/s Shiv Construction	30.10.2019	27.01.2020	Feb-2021
10	Providing and fixing 500 Signage board at Various Places Road/Street at Ambedkar Nagar Constituency AC-48.	30.47 M/s Abheek Enterprises	01.09.2019	29.01.2020	Dec-2019
11	Development of Road/Street Pavement and Construction of Drains at naughra Mohalla Tughlakabad village in Tughlakabad Constituency AC-52.	42.29 M/s Ranjt Const. Co.	19.09.2019	17.01.2020	Feb-2020
12	Demolition and reconstruction of Road/ street pavement at Harkesh Nagar(H Block and Main market road) in Tughlakabad Constituency AC-52.	67.10 M/s Uttam Const. CO.	10.01.2019	06.02.2020	Feb-2020

13	Providing and fixing of 500 Victorian Benches at various places in Ambedkar nagar Constituency.	35.90 Sh. Umesh Rai	02.01.2020	29.05.2020	--
14	Providing and fixing of 50 Nos. of Security gates at Madangir ward and Pushp Vihar ward in Ambedkar nagar Constituency.	29.05 M/S Raj Construction.	02.01.2020	30.04.2020	27.10.2020
15	Providing and fixing of 50 Nos. of Security gates at Dakshin Puri Colony and Khanpur ward in Ambedkar nagar Constituency.	30.65 M/S Raj Enterprises	02.01.2020	30.04.2020	29.10.2020
16	Providing and fixing of 75 RCC Benches at various public park in Greater kailash Constituency AC-50.	3.78 Sh. Ashok Kumar Arora	02.08.2019	01.10.2019	Dec-2019
17	Providing and fixing 600 signage board at ward No. 89, 90, 91 in Kalkaji Constituency AC-51	60.81 M/s H S Builders	20.10.2019	16.02.2020	Feb-2020
18	Development of Road/ Street pavement and Construction of Drains at Balmiki Colony Gali No. 9 and adjoining streets at Tughlakabad village in Tughlakabad Constituency AC-52.	40.81 M/s. Raj Construction.	08.10.2019	04.02.2020	Feb-2020

The department may take proper care of para 29.2.1 of CPWD Manual and final payment of the works should be made within 06 months of completion of work.

*Handwritten signature*



**Para no. 7**


**(Ref. Memo no.9, dated: 27.06.2022 )**

Sub:- Demolishing and construction of boundary wall in Sarvpriya Apartment in Malviya Nagar Assembly Constituency

During the test check of work file, it was observed that Demolishing and construction of boundary wall in Sarvpriya Apartment in Malviya Nagar Assembly Constituency was awarded to M/s Naresh Kumar Vashisht. at the tendered amount of Rs.10,93,825/- with stipulated date of start and completion as 16.03.2019 and 15.05.2019 respectively.

Further the contractor has completed of some portion of work for which an amount of Rs.4,11,701/- has already been paid through running account bill and afterward the work has left incomplete since June'19. Several letters have been sent to contractor for accelerate the progress of work. In response of these letter the contractor replied that the site is not clear so the work is held up. As per para no. 15.1.2 of CPWD manual stipulates that availability of clear site should be ensured before approval of NIT. It is not understood as to why the NIT was approved for the work when clear site was not available for the work. As per progress report the work is still kept alive and no decision has been taken on the foreclosure or to complete the work. The Division has incurred avoidable expenditure of Rs.4.12 lacs as the objective of scheme has not been achieved yet.

The department may advised to strict adhere the CPWD Manual para 15.1.2 for availability the site before approval of NIT .

  
(PRABHU NARAYAN JHA)  
AAO / IAO  
Audit Party No. XXVII

**TEST AUDIT NOTES**

TAN: - 01

(REF.MEMO No. 6 Dated: - 22.06.2022)

**Subject: Improper maintenance of Pay Bill Register during the audit period 2019-22.**

During the test check of Pay Bill Registers following shortcomings have been noticed:-

**Regular Staff**

1. Every entry in the PBR should be authenticated by Competent Authority /DDO, but it is seen that every entries in the PBR for the audit period has not been signed by Competent Authority /DDO. Hence, the authenticity and correctness of the information entered/recorded could not be justified.
2. The mandatory Page counting certificate has not been recorded on the first page in the PBR.
3. Upper columns i.e. previous page no. of PBR, Pay scales, Level of pay, Service verified, PAN Number, Govt. Residence occupied, Rate of Licence. Fee. Occupation date etc. have not been recorded /filled in the PBR.
4. Numerous cuttings & over-writings/ use of pencil instead of pen have been noticed in the PBR on pages 40, 43, 44, 47 and 48 (2019-20) and pages 61, 65, 67, 68 (2020-21) which have not been attested by the Competent Authority/DDO in the PBR maintained by the Department
5. No detail of LPC issued/received has been entered/attested in the PBR.
6. Gross Totaling of all relevant columns for income tax purposes have not been carried out in PBR.
7. Post sanction order or sanction number issued by HQ has not been mentioned in the front page of each PBR.
8. Abstract of Pay Bills (GAR-18) in the PBR for the financial years has not been signed by Competent Authority / DDO.

**Work Charged Staff**

1. Every entry in the PBR should be authenticated by Competent Authority /DDO, but it is seen that every entries in the PBR for the audit period has not been signed by Competent Authority /DDO. Hence, the authenticity and correctness of the information entered/recorded could not be justified.
2. The mandatory Page counting certificate has not been recorded on the first page in the PBR.



3. Upper columns i.e. previous page no. of PBR, Pay scales, Level of pay, Service verified, PAN Number, Govt. Residence occupied, Rate of Licence. Fee. Occupation date etc. have not been recorded /filled in the PBR.
4. Numerous cuttings & over-writings/ use of fluid have been noticed in the PBR on pages 36,37,38,41 and (2019-20) and pages 72,73,74,75,76,77,78 (2020-21) which have not been attested by the Competent Authority/DDO in the PBR maintained by the Divisions.
5. No detail of LPC issued/received has been entered/attested in the PBR.
6. Gross Totaling of all relevant columns for income tax purposes have not been carried out in PBR.
7. The detail of GPF Advances / Withdrawals have not been recorded in the PBR.

Necessary steps may be taken to rectify the shortcomings as detailed above and compliance may be shown to next audit.

TAN: - 02

(REF.MEMO No. 8 Dated: - 27.06.2022)

**Sub: - Improper maintenance of service books.**

During scrutiny of service books audit have noticed some shortcomings as detailed below:-

1. **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, but the service book has not been shown to the official's concerned once in a year as token of check.
2. **Re-attestation -**  
The particulars of each government servant at the first page of service book should be re-attested after every five years with dated signature by the competent authority.
3. **Inclusion of Aadhar (Unique Identification) number in Service Book of the employees:**  
On perusal of Service Book of staff of this office it has been found that entry of Aadhar Number has not been made in the Service Book of staff as per instructions circulated by the Pr. Secretary (Finance), Finance Department, Govt. of NCT of Delhi vide letter No.F.3(03)/2015/T-I/Pr.AO/2017-26 dated 10/09/2015.
4. **Inspection of 10% of Service Book by the Head of Office/HOS**  
As per GOI decision (1) being SR 199-the Head of Office/HOS is required to scrutinize at least 10 per cent of the Service Books maintained in an office by the authorized subordinate officer, every year and initial them in a token of having done so in order to ensure that they are maintained properly and accordingly instructions which has not been followed.
5. **LTC Entry**  
It has been noticed that the entries for availing LTC in the service books of the many officials in their respective service books are not proper. There were several irregularities noticed such as not mentioning the block year, details of the family availing the concession, place of visit, date of journey etc. The entries regarding the LTC availed by the officials may be entered with complete information in their respective service books as per LTC Rules.

6. **Leave A/C**

It has been noticed that the leave a/c of many officials is not being maintained properly and leave record is also not upto date.

7. **Nomination forms**

It has been noticed that fresh nomination forms regarding details of family, DCRG, UTGEIS & duly attested by the HOS in r/o of many officials have not been found attached in the service book as well as personal file of the official. The same may be got filled from the officials and be pasted in the service books.

8. **Coloured Photographs**

It has been noticed that the coloured photographs of many officials are not affixed in their respective service books. The latest coloured photographs may be affixed in the service books.

9. **Non availability of Home town declaration form**

It has been observed that Home Town Declaration forms of many officials are not found in Service Book. It means the Hometown and Headquarter of the concerned employee are same. If any of the officials/officer submits the Home Town declaration forms later. **The same may be accepted only after the approval of competent authority.**

Necessary steps may be taken to rectify the shortcomings as detailed above and compliance may be shown to next audit.

**(PRABHU NARAYAN JHA)**  
**AAO / IAO**  
**Audit Party No. XXVII**