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

**AUDIT REPORT OF OFFICE OF E.E. FLOOD CONTROL DIVISION-I (I &F.C.D.)
BASAI DARAPUR, DELHI FOR THE PERIOD 2019-20 To 2021-22.**

INTRODUCTION

The Internal Audit Report on the accounts of **E.E. Flood Control Division-I (I & F.C.D.) Basai Darapur, Delhi for the period 2019-20 To 2021-22** was conducted by the field Audit Party No. I comprising of Sh. Shyam Sunder Dhingra, IAO/AO& Smt. Manju Rani Pal, AAO. The audit was conducted during 10 working days between 17.06.2022 to 30.06.2022.

AIMS & OBJECTIVES

There are four Sub Division in this Division.

The primary objective for protecting the catchment area of Najafgarh Drain from flooding by maintenance and upcoming of Najafgarh Drain from RD. 0m (Dhansa Regulator) to RD. 45316m (Basaidarapur Bridge) and its tributary drains. Apart from drain works this division enthused with development of rural area in Najafgarh block, development of unauthorized colony, civil work of forest, Panchayat, SC/ST Deptt. etc. was limited to rural block of Najafgarh Drain form its tube point Dhansa Bund to inner Ring.

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

The following officers have served as HOD/ HOO / DDO / Cashier during **2019-20 to 2021-22:**

Head of the Office /DDO

S.NO	NAME	DESIGNATION	FROM -TO
1	Sh. Jitendra Kumar	EE	01.04.2019 to 31.07.2019
2	Sh. Pardeep M. Naik	EE	01.08.2019 to till date

CASHIER

S.NO	NAME	Designation	FROM -TO
1	Sh. Suraj Kumar	Jr. Asst.	01.04.2019 to till date

Vacancy Statement : E.E. Flood Control Division-I (I &F.C.D.) Basai Darapur, Delhi

Group	Post Sanctioned	Post Filled	Vacant Post
A	1	1	0
B	6	4	02
C	29	12	17
Total	36	17	19

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Budget and Expenditure for the period 2019-20 To 2021-22


Details of Budget & Expenditure in respect of CD- I			
(Rs. In Lakh)			
Financial Year	Budget	Expenditure	Balance
2019-20			
Revenue Section	2000.00	1844.52	155.48
Capital Section	26471.76	23914.57	2557.19
2020-21			
Revenue Section	1963.50	1876.62	86.88
Capital Section	23041.85	20924.05	2117.80
2021-22			
Revenue Section	2780.77	2746.59	34.18
Capital Section	18621.26	17183.50	1437.76

Statutory Audit :

The Statutory audit of the **Office of the E.E. Flood Control Division-I (I &F.C.D.) Basaidarapur Office Complex, New Delhi-110027** has been conducted by AG (Audit), Delhi up to 2019-20.

Maintenance of Records :

The maintenance of record of **Office of the E.E. Flood Control Division-I (I &F.C.D.) Basai Darapur, Delhi** for the period 2019-20 To 2021-22 found satisfactory subject to the observations made in the Current Audit Report and Test Audit Notes. However, for the audit conducted by audit party No.01 for the period 2019-20 To 2021-22,


Shyam Sunder Dhingra
I.A.O.,
Audit Party No. 01

**PART - I
OLD AUDIT REPORT**

There were 60 audit paras outstanding for the period 1976 to 2019 involving recovery of Rs. 999220/-. The department has not submitted reply of any old outstanding paras and hence no para has been settled. Hence, remaining 60 outstanding audit paras with recovery of Rs. 999220/- have been incorporated in Current Audit Report (Part-I).

Year	Para No.	No. of Outstanding Paras	Para No. settled by Audit Party	Total Outstanding Paras
1976-1977	05	0	0	05
1977-1978	10	0	0	10
1978-1979	09	0	0	09
1979-1980	07	0	0	07
1997-1998	09	0	0	09
2004-2006	01	0	0	01
2007-2008	03	0	0	03
2008-2010	04	0	0	04
2010-2012	03	0	0	03
2013-2016	03	0	0	03
2016-2019	06	0	0	06
TOTAL	60	0	0	60

Details of Old Recoveries

Period	Recovery of Para No.	Details of Recoveries (Amount in Rupees)		
		Raised	Amount Recovered/ Regularized	Balance
1976-77	02	40778	0	40778
	03	3202	0	3202
	04	8301	0	8301
1977-78	11	75142	0	75142
	14	660	0	660
	15	1587.60	0	1587.60
	16	584	0	584
	17	374	0	374
	18	3253	0	3253
	19	600	0	600
1979-80	28	74265	0	74265
	29	1464	0	1464
1997-98	33	21143	0	21143
	34	297648	0	297648
	35	470218	0	470218
Total		999220	0	999220





List of Para (Order by Audited Year & Para)

View Detailed Audit Report

Department :Irrigation & Flood Control							
Sub department:E.E., Flood Control Division-I (I & F C D), Basai Darapur, Delhi (1403/12)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	1976	1977	1		Short recovery from the contractor of Rs 20058 92 allotment of work to higher bidders	○	0
2	1976	1977	2		Overpayment of Rs. 40778/- in the work construction of additional regulator at Kakraula	○	40778
3	1976	1977	3		Overpayment due to short supply of sleepers Rs. 3202	○	3202
4	1976	1977	4		Extra payment of Rs. 8301/- and other payments	○	8301
5	1976	1977	6		Straightening of Mughal band construction of ramp	○	0
6	1977	1978	7		Remodelling of pilot cut between points X-Y extending thr same up to the main river opposite	○	0
7	1977	1978	10		Construction of double lane floating bridge across river Yamuna bridge Shanit Van during 77-78	○	0
8	1977	1978	11		Remodling Nagloi Drain from R.D. 17,000 to R.D 24,000	○	0
9	1977	1978	12		Special repair of Dhansa Bund	○	0
10	1977	1978	13		Work order No. EE/FCDI/77-78/WO/3 dated 13 6 77	○	0
11	1977	1978	14		Non levy compensation of Rs 75142/- approximately	○	75142
12	1977	1978	15		Miscellaneous P.W Advances	○	0
13	1977	1978	18		Telephone Charges	○	0
14	1977	1978	19		Children Education Allowance	○	660
15	1977	1978	21		Non obtaining of HRA certificates	○	1587.6
16	1978	1979	22		Short Recovery of Income Tax	○	584
17	1978	1979	23		Excess payment of HRA Rs. 374 20	○	374
18	1978	1979	24		Non recovery of Rs 3252 60 on account of excess call on telephone	○	3253
19	1978	1979	25		Children Education Allowance	○	600
20	1978	1979	29		Deposit Work	○	0
21	1978	1979	30		Construction of southern Ring Bund along Chhawla Bijwasan Road	○	0
22	1978	1979	31		Construction of Ring Bund around Gulib Pur Village	○	0
23	1978	1979	32		Non levy compensation for Rs.56395/- approximate	○	0
24	1978	1979	33		Misc. P.W advances	○	0
25	1979	1980	36		Providing pitching on L 1/4 Of N.C Drain through Jheet from R D 8,000 To R D 14,000	○	0
26	1979	1980	37		Name of Work - Construction of 900 mmdia RCC pipe inter at the out fall of mundela Drain into drain near Chhawla bndge file no.F22(21)/79-80(AB1)	○	0
27	1979	1980	39		Cash Book Subsidiary	○	0
28	1979	1980	40		Non levy of compensation for Rs 74265/- approx	○	74265
29	1979	1980	42		Income Tax	○	1464
30	1979	1980	43		Telephone register	○	0
31	1979	1980	45		Unpaid wages register	○	0
32	1997	1998	51		Income Tax	○	21143
33	1997	1998	53		Non imposition of penalty U/S 33 of C.P.W.D Manual Vol.II	○	297643
34	1997	1998	55		Recovery of balance cost Rs 4,70218/- from D.W.S. & Co. undertaking E-39. Connaught Place for deposit work construction of bridge across plan drain	○	470218
35	1997	1998	56		Recovery on account of Non deduction of voids	○	0
36	1997	1998	57		Irregular issue of work order	○	0
37	1997	1998	58		Irregular purchases of Suction & Delivery Pipes amounting to Rs. 62675/-	○	0
38	1997	1998	59		Regularization of expenditure on Motor Vehicle amounting Rs. 1,81,903/-	○	0
39	1997	1998	62		Inadequate time limit for publicity of Tenders	○	0
40	1997	1998	64		Removal of unauthorized construction from Khasra No. 302	○	0
41	2004	2006	7		Reimbursement of Medical Bill of Rs. 1590 vide No 90 dated 26/3/05	○	0
42	2007	2008	1		Forclosed work Development of Pond in Kh. No. 85 at Village Dhooliras in Najafgarh	○	0
43	2007	2008	3		Excess Expenditure of Rs. 587438/- incurred on Vehicles	○	0
44	2007	2008	4		Anomaly in Pay Fixation	○	0
45	2008	2010	1		Un-fruifful expenditure of Rs. 26 78 Lakh	○	0
46	2008	2010	2		Violation of CPWD Rules	○	0
47	2008	2010	3		Wasteful Expenditure of Rs. 1506732/-	○	0
48	2008	2010	6		Excess expenditure on hired vehicles amounting to Rs. 235800/- from August, 2009 to March, 2010	○	0

49	2010	2012	1		Infructuous expenditure of Rs. 334.75 Lakh	○	0
50	2010	2012	3		Settlement of Accounts for deposit work	○	0
51	2011	2012	6		Wasteful expenditure on advertisement amounting to Rs. 80000/-	○	0
52	2013	2016	1		Unfruitful expenditure to the tune of Rs. 50,07,095/-	○	0
53	2013	2016	2		Infructuous expenditure of Rs. 48.63 Lakh	○	0
54	2013	2016	6		Non production of Records	○	0
55	2016	2019	1		(A)Demolishing and reconstruction (B)Unfruitful exp. of Rs. 295922/- (C)Repair and renovation	○	0
56	2016	2019	2		Construction of Boundary Wall for protection of Gram Sabha Land of Kh. No. 1150	○	0
57	2016	2019	3		Heavy outstanding balances under deposits	○	0
58	2016	2019	4		Time barred cheques amounting to Rs. 187680/-	○	0
59	2016	2019	5		Slow progress of work leading to missing the deadlines for completion of work	○	0
60	2016	2019	6		Payment of final bills not made within time limit prescribed in CPWD Manual	○	0

*** NOTE:**

'O'- Outstanding Paras.

'R' -Reply submitted by the Department/Units.

'C'- Comment by the Directorate of Audit on reply submitted.




(PART-I) OLD REPORTS

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PARA-01

PART I old report
1976-77 to 1997-98

... (1.10.77 to 13.10.77), ... (3.10.77 to 11.10.77), ...

... 1.10.77 to 10.10.77
... This is the first internal audit instruction.

Name of Executive Engineer: Date Name
1.4.76 to 7.9.76 Sh. S.S. Iyer.
8.9.76 to 31.1.77 Sh. R.P. Mani.
1.2.77 to 10.1.77 Sh. I.S. Gupta.
11.1.77 to 31.1.77 Sh. M. Khatami.

Name of Sub-Engineers
(1) A.S. (Akshay) 1.4.76 to 11.1.77 Sh. S.K. Vasudeva
12.1.77 to 31.1.77 Sh. T.C. Jain

(2) ... 1.4.76 to 31.1.76 Sh. S.K. Vasudeva
1.2.76 to 10.1.77 Sh. Gundacker Singh
17.1.77 to 31.1.77 Sh. D.K. Khanna

(3) ... 1.4.76 to 31.1.77 Sh. B.K. Kundra

(4) ... 1.1.76 to 7.7.76 Sh. B.S. ...
8.7.76 to 31.1.77 Sh. S.P. Gupta.

Name of Auditor
1976-77 & the month of ...
...
... (10/77 & 12/77 only)

HIL
in this was the first internal audit

- 1. Tender sale Register.
- 2. Tender receipt Register.
- 3. Tender opening Register.
- 4. ...
- 5. ...
- 6. ... were not produced for census.
- 7. File relating to the suspension of Sh. V.K. Khullar, S.O.

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taking account the two changes made in the estimates is enclosed as annexure IV to this report. It will be seen therefrom that an amount of Rs. 44156.72 was due as rebate from the contractor if we had taken into account the original estimated rates for the items in question. This rebate was, however, reduced to Rs. 26554.09 as per payment made in II & final Bill (Vc No.16 dated 14-12-76) after the effect change in the estimated rate made vide Chief Engineer's letter dated 4-12-76. The rebate was reduced further to Rs. 24097.80 (after taking into account the additional payment of Rs. 2456.29 made to the contractor by a Hand receipt bearing Vc. No.97 dated 31-3-77) as a result of the second change in the estimated rate vide Chief Engineer's letter dated 18-2-77. In connection with the above, the following audit observations are made:-

1. The recovery of rebate from the contractor was reduced by Rs. 20058.92 (Rs. 44156.72 - 24097.80) as a result of the two changes in the estimated rates intimated by the Chief Engineer vide his letters dated 4-12-76 and 12-2-77. The internal audit is of the view that the estimated rates existing originally on the date when the contract was entered into with the contractor should have been taken into account while determining the rebate to be recovered from his bills. Audit feels that by changing the estimated rate on two occasions a short recovery of Rs. 20058.92 has been effected from the contractor resulting in undue financial aid to him. The circumstances leading to this need to be investigated.

2. Vide Chief Engineer's letter dated 18-2-77 referred to above a payment of Rs. 0.68 per cu.m has been taken into account for 2 additional leads (vide contractor's representation dated 16-12-76 (copy attached as annexure V) which is apparently irregular as both the items 1(i) and 2(i) are not mentioned in the contract.

of the items of work were for "all loads and lifts". The circumstances under which the 2 additional loads were taken into account by the Chief Engineer for ^{determining} ~~determining~~ the rate of rebate to be recovered from the contractor need to be investigated by Govt. after making necessary enquiries from the Chief Engineer. The matter is, therefore, brought to the notice of Delhi Admn. for necessary action.

3. From the fact that the estimated rates in respect of items 1(1) and 2(1) of the items of work as referred to above) were changed twice, it is in any case ^{obvious} ~~plain~~ that the estimates were not prepared accurately in the first instance. If this is so, the reasons for preparing inaccurate estimates in the first instance need to be investigated and responsibility should be fixed upon ~~the contractor.~~

(Sd/-)
 Director

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Overpayment of Rs. 40778/- in the work Construction of additional Regulator at Kakrapla

The work of Construction of additional Regulator at Kakrapla was got executed from M/s S.P. Chopra & Sons. vide agreement No. EE/76 of 1964-65. The work was started on 12.1.65 and was due to be completed within four months against which the actual date of completion as entered in the VIIth & final bill was 20/8/65. It further appears from the final bill that the amount payable was (-) Rs. 40778/- which showed that an overpayment of Rs. 40778/- had been made to the contractor.

The contractor on the other hand appealed for arbitration claiming that an amount of Rs. 75673/- was due to him (to the contractor) from Govt. Shri B.S. Sekhon, Arbitrator after taking into account the entitlements of the contractor decided on 11.2.75 that an amount of Rs. 31102.50 including interest of Rs. 3311/- was due to latter i.e. the contractor. The award was made the rule of court by Hon'ble Mr Justice P.S. Safer on 25-3-75. The payment of Rs. 31102.50 was made vide cheque No. A 818912/008190 dated 24.6.75. It may be added further that the counter claim of the department for award of Rs. 40778/- was not awarded by the arbitrator as the matter was considered not to have been referred to him. In this connection a copy of award of the arbitrator Sh. B.S. Sekhon is attached as annexure A. The deptt. again went before the second Arbitrator Sh. M.K. Koundinya for award but his award was given to them vide annexure B.

Thus not only the deptt. suffered a loss of Rs. 40778/- being the overpayment in the VII and Final Bill, but also they had to pay an amount of Rs. 31102.50 to the contractor as stated above.

contd.....2/-

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In their letter No. F.2(45)/74-Floods/Vol.11 dated 25.10.76, the Delhi Admn. had desired fixation of responsibility for over payment, for not referring the claim to the first Arbitrator, for looking into the circumstances under which the I&B deptt was over looked/ignored and for recovering the overpayment from the officer concerned. In connection with this the following audit observations are made:-

1. The total value of workdone in the VIIth & Final bill was Rs. 711513.22 as against the tendered amount of Rs. 570787/- vide Ex. Engineer's letter dated 12.1.65. The circumstances under which there was an excess of over 24% over the tendered amount may please be intimated.

2. The circumstances under which an amount of Rs. 782291/- was paid in the 6th running bill (while the amount due as per VII th & final bill was Rs. 711513.22 thus resulting an overpayment of Rs. 4777.78) may please be elucidated.

3. The fact that the VII and final bill resulted in a minus payment of Rs. 40777.78 shows that the running bills were not properly checked in the divisional office resulting in a subsequent claim of Rs. 40778/- before the Arbitrator. The responsibility for non-^{searching} security of bills in the first instance may please also be fixed.

4. The fixation of responsibility as desired in Delhi Admn. letter dated 25.10.76 referred to above may please be expedited under advice to Internal audit.

(Signature)
Date

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S.O.

Para (3) Over payment due to short supply of sleepers.
Rs. 3202/-

From a perusal of Executive Engineer, D.O. letter No. F.21(Conf.)/10/70-77/AB-1/10783-84 dt. 31-12-76

(Copy attached annexure C), it appears that some quantity of sleepers for construction of Pontoon bridge on river Yamuna near Shantivans was purchased from M/s. Tara Chand Kukreja & Ram Nath Contractors by issue of work orders. A perusal of Executive Engineer's memo No. F.23/Conf./10/76/AB-1/1483-84 dt. 31.3.77 (Copy attached annexure D) further reveals that a total of 31.171 ^{cu.m} of sleepers were purchased against the aforesaid work order and only 27.8 ^{cu.m} were received in Flood Control & Drg. Divn. No. II on whose behalf this payment was made by this division. This resulted in an overpayment of Rs. 3202/- @ Rs. 950/- per cu.m to the contractor.

The relevant measurement Book 258 and material at site accounts were not available for scrutiny as these are stated to be with the C.B.I. However from Executive Engineer Memo No. F.23(10)/Conf./70/77/AB-1/849-50 dt. 26.4.77 it is apparent that the explanation furnished by the S.O. has been considered to be unconvincing and not complete. In this connection the following audit objections are noted:

1. The relevant records referred to above may please be made available at the time of next audit or on receipt from C.B.I.
2. The results of the investigation of the case by C.B.I. may please be intimated to audit in due course of time.
3. The responsibility for over payment of Rs. 3202/- ~~xxx~~ as referred to above may be fixed by investigating the case as early as possible.

Para 4

Extra Payment Rs. 8301/- and other over-payments:

A perusal of D.O. Letter No. EE-1/Conf/74/77 dated 1.5.74 (Copy at annexure⁽²⁾) from Shri. P. M. Bang, Executive Engineer, Flood Control & Drg. Divn. I, to the Chief Engineer (Floods) indicates that an extra payment of Rs. ~~8301~~⁸³⁰¹ was made in case of the work 'Raising & strengthening' of the left bank of N.G. Drain to the Jheel Portion upto Jhatikara Bridge from R.D. 6000 to R.D. 10,000 as intimated in Ex-En's letter No. EE/FCD-I/Agr./73(17)/2004 dated 22.4.74. Neither the reference dated 22.4.74. nor the payment vouchers MB's and other relevant ^{receipts} rupees were made available as these were stated to be with C.B.I. These may please be shown at the time of next audit. Also, the finding of the C.B.I. with regard to extra payment of Rs. 8301/-, may be intimated to audit in due course.

From para (2) of Ex-En's D.O. Letter dated 1.5.74 referred to above it also appears that thousands of rupees had been overpaid in case of the work 'Raising & Strengthening' of the left bank of the left bank of the drain through Jheel upto Jhatikara Bridge from R.D. 16000 to 19500 as already reported in Ex-En's confidential letter No. EE/FCD I/Ac/11/73/70 dated 26.4.74. There also neither the copying of the ^{C.B.I.} relevant letter of 26-4-74 nor the other records such as payment vouchers & MB's were made available as these were stated to be with C.B.I. These records may also please be shown at the time of next audit and copy of finding of the C.B.I. with regard to the over payment of thousands of rupees may be made available to Audit in due course.

The copies of C.B.I.'s findings in the above two matters & production of records at the next audit will be awaited.

XXXXX

S. K. VERMA
I. A. O.

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OFFICE OF THE CHIEF ENGINEER (IRRIGATION & FLOODS)
DELHI ADMINISTRATION: OLD SECTT.: DELHI.

No. H-5/75/CEP/1754/ 709

Dated: 18-2-77.

To

The Executive Engineer,
Flood Control & Drg. Divn. No. I,
Old Sectt., Delhi.

Sub:- Construction of double lane floating bridge across
river Yamuna near Shahdara during 1976-77.

With reference to your letter No. F.22(23)/76-77/
AB-1/114 dated 11-1-77 and in supersession of this letter
No. H-5/75/CEP/X dated 4-12-76, the following rates may

please be adopted as the correct estimated rates for the
purpose of working out the rebate from the contractor.

Estimated rates.

Item

Item No.1(1) e.e. Earth work in excav. etc. $1.95 + 1.65 = \text{Rs. } 3.60/\text{cu.m}$

Item No.2(1) i.e. Earth work in excav. etc. $1.95 + 0.68 + 1.65 = 4.28/\text{cu.m}$

Sd/-
(K.N. KRISHNAMURTHY)
for CHIEF ENGINEER (I&F)

OFFICE OF THE EXECUTIVE ENGINEER: FLOOD CONTROL & DRAINAGE
DIVISION NO. I DELHI ADMINISTRATION: OLD SECTT.: DELHI.

No. F.22(23)/76-77/AB-1/

Dated:-

Copy forwarded for information and necessary
action to the Assistant Engineer (Yamuna) sub-division
& D/Man, Cr. II.

Sd/-
EXECUTIVE ENGINEER. I.

Handwritten stamps and numbers: 229, 124, 168, 125, 136, and a circled number 744.

Annexure VI Refer to - 140

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P.21(54)/2/76-77/RS-1/8816

The Chief Engineer (R.R.),
Delhi Administration,
Delhi.

Subject: Tenders for the work of "Construction of double lane
Bridges across river Yamuna during the year
1976-77"

Sir,

Enclosed herewith kindly find 6 (six) tenders for the
above mentioned work. The tenders of
the above mentioned work
have been invited vide this office letter
No. P.21(54)/2/76-77 dated 30-9-76 with the
date of opening of tenders
as 12-10-76 and the last date of sale
of tenders as 12-10-76

The press notice was sent vide
this office letter No. P.21(54)/2/76-77 dated
29.9.76 and the press notice appeared in
subsequently vide this office corrigendum
No. P.21(54)/2/76-77 dated 12-10-76, the date
of publication is 12-10-76.

In all eleven tenders of the work were sold, out of
which only 6 tenders have been received in this office. The
class I & II contractor were only invited for tendering vide
the press notice. However to two contractors namely Sh. Phool Singh
and Manji Lal who were the class III contractor and
whose quality of the work and embankment was not satisfactory, the work is quite
unsatisfactory, the latter contractor was appointed this work
last year also as an experienced contractor; tender were issued
from the proposal of the comparative statement of the item rate
and it has been seen that the total amount of the item rate
contractor at the time of the opening of tenders were issued
and the rate of the item No. 5(b) which was quoted as "per hundred
metre" in the schedule of quantity, and he gave a letter dated
18-10-76 clarifying the position that his quote rate of Rs. 2.40
per running metre. In this tender, the total has been worked out
with the rate of Rs. 2.40/- for hundred meter, and its total amount
works out to Rs. 20122/- when the above clarification of the
contractor taken into account then his total will work out
to Rs. 2225-2/-

Similar is the position of the tender of Sh. Phool Singh
contractor for the item No. 3(b) the contractor has quoted in the
tender a rate of Rs. 2600/- which he has written in words as well
as in figures for the quoted unit of "per hundred meter". At the
time of the opening of the tender he stated that his rates
written by him by mistake, so as gave a letter dated 18-10-76
clarifying that his rates are correct and this item which has
been taken into account may be taken into account. In the tender
as well as in the comparative statement the total has been worked
out with his quoted rates of Rs. 2600/- and the total cost is

contd.....2/-

L. SINGH
C.P.W.D. CONTRACTOR

6, Kesari Mahla, Delhi
Dated 16th December, 1977

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The Executive Engineer,
Road Control & Drg. Divn. No. 1,
Salah Mahal, Old Sect. Delhi.

Sub:- Construction of double lane, floating bridge across
River Yamuna near Shantivana during 1976-77.

Respected Sir,

I am to bring to your kind notice that in the final bill for the above mentioned work under item No.2(a) (i.e. earth work for right side and left side jotty, I was entitled for the rate of Rs. 4.25 per cu.m against the rate of Rs. 4.45 Poiso per cu.m as per detailed below:-

1. Earth work in banking
Less for not rolling with
power roller.

Rs. 2.45

Rs. 0.18
Rs. 2.27

Royalty of earth
2 No additional leads

Rs. 1.50
Rs. 0.98
Rs. 4.45

As per R. 2.1.12
1. Royalty of earth work should have been Rs. 1.50 P (-)
2. Royalty of work should have been Rs. 0.98 P = Rs. 1.42 P accordingly I should have been paid
@ Rs. 4.25 P - Rs. 0.27 P lesser than the due rate.

I, therefore, request you to kindly pay me this difference of Rs. 0.27 P per cu.m which amounts to Rs. 25.03 P.

I shall be very thankful for the same.

Yours faithfully,

Sd/-

Copy forwarded to the Chief Engineer (Inr. & Floods)
for further necessary action please

Rs. 279416/- However when the clarification is taken into account then his total will be Rs. 209316/- followed by Sh. Phool Singh, contractor with his tender amount of Rs. 228552/-

The third lowest tenderer Sh. Manglu Ram, contractor with his tendered amount of Rs. 230322/- This is an conditional tender as the contractor has made a special condition in the tender that "the arrangement of the work will have to be made by the department, total deduction including royalty (10 per cum only). This compensation etc. will be made @ Rs. 10 per cum only. This amount as it is contrary to the tender provision against the inclusion of special condition is not acceptable to the department as it is contrary to the tender provision against the inclusion of special condition.

The rates of fourth lowest tenderer Sh. Mohd. Asfi, contractor which totals out to Rs. 251807/- is also not acceptable in the competitive in comparison to the rates of the first two lowest tenderer mentioned above. Consider the position of the fifth lowest tenderer of Shri V.P. Mehta with his tender amount of Rs. 226222/- and the tender of sixth highest tenderer Sh. Phool Singh is also conditional tender and is out of condition.

As mentioned above if the rates of tenderer are taken into account with the change of rates given by the tenders Sh. Manglu Ram is the 2nd lowest and Shri Manglu Ram's tender cannot be accepted as it is a conditional tender. If the subsequent by the tenders Shri V.P. Mehta and Sh. Phool Singh is taken into account Shri Phool becomes the lowest tender and Shri Mohd. Asfi becomes the 2nd lowest tender (as mentioned above) and Shri Manglu Ram's tender cannot be considered.

A suitable decision may be taken at an early date to enable the work to be completed well in time.

Regarding reasonability Shri Mohd. Asfi's tender is also reasonable being only 22.13% above the M.I.T. amount and to be completed within a short period and such tender can be allowed.

An undertaking from the contractor is also to be taken that in case land is not available by the department the amount equivalent to the royalty of the earth will be kept in deposit by the department till the clearance certificate is produced from the D.A./owner of the land by the contractor is also to be included in the agreement.

For the purpose of tenders, the above conditions are approved and accepted.

An immediate action is requested.

Yours faithfully,
Sd/-
(S. S. YADAV)
EXECUTIVE ENGINEER

of the rate is remain to Rs. 209316/- as the lowest tenderer by Sh. Ved Parkash Mehta;

Shri Manglu Ram, contractor with his tendered amount of Rs. 230322/- This is an conditional tender as the contractor has made a special condition in the tender that "the arrangement of the work will have to be made by the department, total deduction including royalty (10 per cum only). This amount as it is contrary to the tender provision against the inclusion of special condition is not acceptable to the department as it is contrary to the tender provision against the inclusion of special condition.

The rates of fourth lowest tenderer Sh. Mohd. Asfi, contractor which totals out to Rs. 251807/- is also not acceptable in the competitive in comparison to the rates of the first two lowest tenderer mentioned above. Consider the position of the fifth lowest tenderer of Shri V.P. Mehta with his tender amount of Rs. 226222/- and the tender of sixth highest tenderer Sh. Phool Singh is also conditional tender and is out of condition.

As mentioned above if the rates of tenderer are taken into account with the change of rates given by the tenders Sh. Manglu Ram is the 2nd lowest and Shri Manglu Ram's tender cannot be accepted as it is a conditional tender. If the subsequent by the tenders Shri V.P. Mehta and Sh. Phool Singh is taken into account Shri Phool becomes the lowest tender and Shri Mohd. Asfi becomes the 2nd lowest tender (as mentioned above) and Shri Manglu Ram's tender cannot be considered.

A suitable decision may be taken at an early date to enable the work to be completed well in time.

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An undertaking from the contractor is also to be taken that in case land is not available by the department the amount equivalent to the royalty of the earth will be kept in deposit by the department till the clearance certificate is produced from the D.A./owner of the land by the contractor is also to be included in the agreement.

For the purpose of tenders, the above conditions are approved and accepted.

An immediate action is requested.

Yours faithfully,
Sd/-
(S. S. YADAV)
EXECUTIVE ENGINEER

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Issues

1. Is the claimant entitled to Rs. 75,873/- as claimed vide claim No.1 read with Annexure 'A'?

After taking into account the entitlement of the claimant items, extra items and the substituted items and giving allowance to the amount which has already been paid by the respondent to the claimant, the claimant is held entitled to Rs. 27,516.50. In addition to the aforesaid sum, the claimant is awarded interest @.6% per annum for the period 29/11/65 till 30/11/67. The amount of interest in this behalf comes to Rs. 3311/- Thus, the claimant is entitled to Rs. 31,102.50 in respect of this issue.

2. Whether the claimant is entitled to Rs. 2,694/- for providing and fixing 10mm dia. tie rods in piers?

As the claim and the counter-claim forming the subject matter of issue No.2 and Issue No.3 respectively have not been referred to the arbitrator, these issues are not being adjudicated upon.

3. Is the respondent entitled to Rs. 40,778/- as claimed vide Counter-claim?

4. Which of the parties is entitled to interest, if so, from what date, at what rate and on what amount?

So far as the question of interest including claim No.1 is concerned, the requisite findings have already been given above. As the question of interest pendente lite has not been referred to the arbitrator by the appointing authority, the same is not adjudicated upon.

Sd/-
(B.S. SANKAR)
Arbitrator.

Annexure 71 Refer to page

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On Non-judicial Stamp paper No. 25816 dated 11-2-1975 of the value of Rs. 50.00

Case No. ARE/BSS/372 of 7.4.1973.

Award dated New Delhi, the 11th February, 1975.

In the matter of Arbitration between

Dewan S.P. Chopra Claimant

and

The Union of India Respondent.

In respect of the work of construction of an additional regulator at Mehraula, Najafgarh drain- SW- regulator diversion road and coffee dam.

(Agreement No. 31/76 of 1966).

Whereas I, S.S. Sekhon, arbitrator in the Ministry of Works & Housing, New Delhi, was appointed by the Chief Engineer(D&Z), C.P.W.D., New Delhi, under his letter No. 15/S/09-D&C(Da) dated 23rd March, 1972 as Arbitrator to decide and make award regarding the disputes between the above named parties, which disputes fall within the purview of clause 25 of the agreement, referred to above.

and whereas the issues arising in this matter were framed on 15/11/1973 with the consent of the parties.

and whereas pursuant to the consent given by the parties, time for making and publishing the award has been enlarged by me till 15/2/1975.

Now, therefore, after hearing the parties at length, examining and carefully considering the evidence adduced by the parties, the submissions made by the parties, the contentions and arguments advanced by the parties, I, S.S. Sekhon do hereby make and publish this my award as follows:-

(contd. on page two)

Sd/-
(D.S. Sekhon)
ARBITRATOR

Amendment to Refer to ...

ON NON JUDICIAL STAMP PAPER OF VALUE OF RUPEES FIVE ONLY

GOVERNMENT OF INDIA

Page one

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No. ARB/AR/370

Dated the 9th June, 1976.

In the matter of Arbitration between

Union territory of Delhi

Claimant

and

Dewan S.P. Chopra, contractor,
7-A/27 W.S.A. Karol Bagh,
New Delhi

Respondent

WHEREAS Smt G.R. Hingurao, Chief Engineer (DA) Public Works Department, New Delhi advised me on or about 20th June, 1975 that ... of the agreement No. 22/1 of 1964-65 in respect of the "construction of an additional regulator at Kakroli W.S. drain. Sh: Regulator diversion road and coffee dam at determine the dispute referred to me vide Chief Engineer (DA), Public Works Department New Delhi reference dated 30th June, 1975 which were subsequently amended by the Chief Engineer (DA) vide his reference dated 1/4/1976; and

WHEREAS I entered on reference on or about 20th Aug. 1975; and

WHEREAS the claimant has consented to extend the time to make the award till 30/9/76; and

WHEREAS the respondent has consented to extend the time to make the award till 30th June, 1976; and

WHEREAS the date of hearing was fixed for 2nd June 1976 at 10.30 hours with notice for ex-parte proceeding and WHEREAS the respondent failed to be present at the hearing without any proper reasons, the proceedings were conducted ex-parte; and

WHEREAS I have read and considered the pleadings and documents submitted by the claimant and the respondent and have heard and considered the arguments advanced on behalf of the claimant.

Now, therefore, I hereby make and publish by award as follows.

Sd/-
(L. Kundinya)
Arbitrator

continued on page two

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No. MRB/111/370

Claim No. 1

Claimant claims a sum of Rs. 77,200/- as recovery for over payment made by the respondent through mistake.

Claim No. 2:

Claimant claims a sum of Rs. 75,573/- as recovery of excess amount paid by the claimant to the respondent in per final bill submitted by the respondent.

Award against claims No. 1 and 2:

Respondent had taken preliminary objection that the matters pertaining to the claims of the claimant already a subject matter of the earlier award which then arbitrator Shri B.S. Sekhon had given an award in favour of the present respondent. Such award was already made rule of the court and the amount due to the present respondent was already pointed out by the claimant in this case, that in the previous award by the Arbitrator Shri B.S. Sekhon, the counter claim of the then respondent, which is claimant in this case, was not considered and no decision was given on the same by the then arbitrator. The claimant have not so contended that there could be no estoppel on payments made through mistake. In issue No.1 of the previous arbitration case the claimant in that case had filed certain details of quantities of rates and had claimed the amount of Rs. 75,273/- after considering all the arguments of the claimant and respondent. The then arbitrator had awarded a sum of Rs. 27,918.00 excluding interest against such claims. All the arguments of quantities and rates and alleged mistake which are now being raised by the claimant in this case were already raised and discussed in the earlier case and there is no reason to believe that the then arbitrator had not considered all such arguments. The then arbitrator had before him one claim for Rs. 75,573.00 from the present claimant, in issue No.3. Although the then issue No.3 was not considered by him referred, the issues raised in both these claims were same and even the proceeding of the earlier case indicate that the arguments for both the claim and the counter claim were same and were discussed only under one claim. Out of the two present claims only claim No. 1(d) for Rs. 2576/- was not a part of the earlier issues in its present form. The earlier issue in this case was only the reduction of the quantity of the item due to change in the plinth levels. The quantity of the item was reduced from 548.392 cu.m to 219.65 cu.m resulting in minus amount of Rs. 1199.68 in the final bill as prepared by the present claimant. The present stand of the claimant, however, is that this amount is not payable in superstructure, at all and considering all the arguments and facts the issues were wrongly paid as argument item No.23 is for stone masonry in superstructure. Considering all the arguments and facts that the issues were considered by the previous arbitrator, and the said award was accepted by the parties, the claims made by the claimant at this stage are not considered, no award is made.

objection that the matters in this case were already made rule of the court and the amount due to the present respondent was already pointed out by the claimant in this case, that in the previous award by the Arbitrator Shri B.S. Sekhon, the counter claim of the then respondent, which is claimant in this case, was not considered and no decision was given on the same by the then arbitrator. The claimant have not so contended that there could be no estoppel on payments made through mistake. In issue No.1 of the previous arbitration case the claimant in that case had filed certain details of quantities of rates and had claimed the amount of Rs. 75,273/- after considering all the arguments of the claimant and respondent. The then arbitrator had awarded a sum of Rs. 27,918.00 excluding interest against such claims. All the arguments of quantities and rates and alleged mistake which are now being raised by the claimant in this case were already raised and discussed in the earlier case and there is no reason to believe that the then arbitrator had not considered all such arguments. The then arbitrator had before him one claim for Rs. 75,573.00 from the present claimant, in issue No.3. Although the then issue No.3 was not considered by him referred, the issues raised in both these claims were same and even the proceeding of the earlier case indicate that the arguments for both the claim and the counter claim were same and were discussed only under one claim. Out of the two present claims only claim No. 1(d) for Rs. 2576/- was not a part of the earlier issues in its present form. The earlier issue in this case was only the reduction of the quantity of the item due to change in the plinth levels. The quantity of the item was reduced from 548.392 cu.m to 219.65 cu.m resulting in minus amount of Rs. 1199.68 in the final bill as prepared by the present claimant. The present stand of the claimant, however, is that this amount is not payable in superstructure, at all and considering all the arguments and facts the issues were wrongly paid as argument item No.23 is for stone masonry in superstructure. Considering all the arguments and facts that the issues were considered by the previous arbitrator, and the said award was accepted by the parties, the claims made by the claimant at this stage are not considered, no award is made.

*the court
11-4-77
[Signature]*

Sd/-
(S. K. ...)

No. 403/MLK/370

1970

Page three

Handwritten notes: 124, 130, 127, 115, 100, 135

Claimant claims costs of arbitration proceedings.

AWARD:

The claim is not justified.

Counter claim of the respondent.

Respondent claims costs of arbitration proceedings.

AWARD:

Counter claim is not justified.

Now, therefore, on consideration of the claims of the claimant and counter claim of the respondent, I do hereby make this award that the respondent do pay the claimant Rs. Nil and claimant do pay to the respondents Rs. nil only.

In witness whereof I have signed this award at New Delhi this 9th of June, 1970.

(M. Koundinya)
Arbitrator.

DIVISION NO. 1: DELHI ADMINISTRATION, OLD SECTT. I

No. F.23/Conf/10/76-77/AB-I/1483-84

Dated: 81/3/77

To

Shri Y. Eha, Section Officer,
Through Ex. Engineer, Flood Control
and Drg. Moch. Division,
Delhi Admn., Old Sectt., Delhi.

Subj: Purchase of sleepers for putting up the partition bridge on
River Yamuna near Santivma during 1971-72.

It has been reported that during the year 1971-72 certain sleepers were purchased on work-order basis from Sh. Ram Nath and M/S Tara Chand Kulkar & Sons, contractors, by issuing four work-orders. It has also been reported that a total of 31,171 cu.m. of sleepers were purchased against the aforesaid four work-orders by this Division and only 27.8 cu.m. of sleepers were received in the Flood Control & Drainage Division, No. II, on whose behalf this payment was made by this Division. This resulted in an over payment of Rs. 3202/- @ Rs. 950/- per cu.m. to the contractors.

Since you were the sectional Officer concerned, who recorded the measurements in the Measurement Book No. 258, you are hereby instructed to report to this office the where-about of the remaining sleepers; if the sleepers were supplied less by the contractors, the reasons for receipt of a lesser quantity may also be intimated to this office latest within a weeks time from the date of issue of this letter.

(S.M.F. SUMY)
EXECUTIVE ENGINEER, I.

N.O.C.

Copy forwarded to the Chief Engineer (I&F), Delhi Admn. Old Sectt., Delhi to with reference to their letter No. Art-24(B)/76 dated 8-3-77.

(R.M.F. SUMY)
EXECUTIVE ENGINEER, I.

Handwritten notes and stamps: 133, 875, 10, 11, 105, 115, 130, 119, C-126

P.H. DANG
EXECUTIVE ENGINEER:

OFFICE OF THE EXECUTIVE ENGINEER
FLOOD CONTROL & DRAINAGE DIVISION

D.O. No. EEI/Conf./74/79
dated, 1.5.74.

Dear Smt Chief Sahib,

A representation from Sh. Sheopal Singh & Devak Ram dated 25-4-74 addressed to Lt. Governor has been received by me on 29.4.74. The parwise reply of the representation are as below:-

1. The case of raising & strengthening of the left bank of H.C. Drain to the Jheel portion up to Jhatikara bridge from RD. 6000 to RD. 10,000 as already been sent to you vide this office No. EE/FCDI/Agr/73/17/3004 dated 22.4.74. There have been extra payment of Rs. 8301/- as reported in the above letter;
2. The case of raising & strengthening the left bank of the drain through Jheel up to Jhatikara bridge from RD. 16000 to 19,500 has already been reported to you vide my confidential letter No. EE/FCDI/Acs/11/73/70 dated 26.4.74. In the last para of my letter, it has been pointed out that thousands of rupees have been over paid and entries cancelled in the H.B's. The quantities as reported in my letter have been paid more than the actual work done since at stages(-) first bills have been received.
3. The work of desilting of Dhansa outfall channel, it is seen that the work was given on the work orders when Shri Vidya Prakash was S.O. and Sh. A.S. Viridi was the Asstt. Engineer but on the work orders there is no signature of either the Asstt. Engineer or the Divisional Accountant. Further the measurement work entered by Sh. Vidya Prakash, S.O. and were checked by Sh. C.P. Kapoor. Shri C.P. Kapoor was S.O. at the time and it is not clear under what power instructions he carried out such a test check. It is requested in the case Sh. A.S. Viridi may please be asked to furnish details of the work orders.
4. No comments since this office thus not have any records of complaints.

Submit for favour of further necessary action.
A copy of the representation is also enclosed.

Yours sincerely,

(P.H. DANG)
EXECUTIVE ENGINEER.I.

Sh. D.H. Roy Choudhury,
Chief Engineer(Floods),
Delhi Admn., Saraswati Bhawan,
New Delhi-1.

Para 2) Removal of Pilot cut between points X-Y extending the saw up to the main river opposite Okhla works:-

12/11/77
 132
 19

The above work was awarded to Sh. Ashraf Chugh contractor with the approval of Chief Engineer vide CE's letter No. W-175(26) (11), CEF/61 dated 19-5-77 and the quantity of the work to be executed and the rates approved in this connection were as given in Annexure "A". Against the estimated cost of B. 119231-00 the contracted cost was B. 1,42,097/- as per Executive Engineer Office file no. P.22(2)77-78/AB-I. The contractor was given a period of 1 1/2 months to complete the work v.e.f. 27-5-77. The work was physically completed on 22-7-77 i.e. 11 days after the due date of completion. The extension of 11 days was granted without levy of any compensation by the executive engineer on 24-8-77. The contractor was also asked by the Executive Engineer on 24-8-77. The contractor was also asked by the Executive Engineer vide letter no. P.22(2)77-78/AB-I/1993-2.01 dated 20-5-77 to complete the agreement for execution of work within 7 days of the receipt of the said letter. The contractor, had been paid as detailed below:-

Item No.	Rate	Qty.	Amount	No.	Date
1(a) of Annex A	2.34	20139.52	47300.00	10	10-6-77 Ist Running Bill
"	"	36492-92	35907.00	"	1-7-77 IIrd "
"	"	62311-50	65525.00	34	24-8-77 IIIrd & final Bill
Cumulative			145809.00		

In this connection the following observations are made:-

- The total expenditure incurred was B. 145809/- in respect of item no. 1(a) against the accepted cost of B. 136960) as given in Annexure A item 1) and the quantity charged by the contractor was 62311-50 cu m against the original quantity of 50550 cu m, this resulting in an over expenditure of B. 8849/- in respect of item no. 1(a) only. This excess expenditure may kindly be justified under obligation to pay.
- The item of work at S.No. 1 (b) and 1(c) as given in Annexure A were neither undertaken nor charged for in the above bills. The reasons for non-execution of this work and in case this work was not necessary

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why the tenders for the same were called for and why these items were included in the original estimates, may be elucidated.

3. Executive Engineer vide his letter No. P22(2) 77-78/AB-I 4059-60 dated 26-8-77 to C.E. stated that cannetto should have been constructed well before the onset of monsoon in order that dry weather flow in the river flowed through the pilot cut and Executive Engineer requested chief Engineer vide his ibid letter for approval of the agreement for the construction of cannetto of chief engineer, was conveyed vide letter no. CEP/W-175/2(b)(ii) 3851 dated 18-7-78 for finalisation of the agreement without the construction of cannetto.

OBSERVATIONS:

The cannetto was not constructed as is evident from the circumstances under which it avoidance could not be anticipated at the time of framing the estimates needs clarification.

3. Construction of Double lane floating bridge across river Jamuna near shantivan during 77/78

The contract for the above work was awarded to Shri Ved Parkash Mehta Contractor vide E. Engineer letter No. P.22(2) 77-78/AB-I 4044-52 dated 9-11-77 amounting to Rs. 2,25,992/- after obtaining approval of Chief Engineer vide letter No. CEP/W-575/Vol-I 77/13181 dated 7-11-77. The following conditions were laid down by the Chief Engineer while approving the tenders.

- i) The condition for extension of time is not accepted.
- ii) An undertaking that the contractor will pay the royalty be taken from the contractor before the award letter is issued.

The contractor was directed by the Executive Engineer vide his letter dated 9-11-77 to start work at once and was given fifteen days time which would be reckoned from 10-11-77. The work was completed on 29-11-77 and extension of five days granted by the executive engineer with convey of compensation of Rs. 500/- which amount has been deducted from the contractor's final bill vide voucher No. 193 dated 31-3-78. ...6/-

PARA-2
7
7

The following payments were made to the contractor for this work:-

Date	Vr. No.	Amount
13-11-77	19	07213-00
8-12-77	5	5098-00
31-3-78	193	20458-00
		5769-00

Handwritten notes and markings: 120, 100, 110, 130, 115.

In this connection the following observations are made:-

1. (a) ~~Against~~ Against the total approved tendered contracted amount of Rs. 2,21,161/- an expenditure amounting to Rs. 2,45,769/- had been incurred, resulting in an overexpenditure of Rs. 24608/-
- (b) During further scrutiny it was seen that an excess expenditure of Rs. 33273-80 was incurred in respect of the following items of work already provided for in the tender.

As given in

ANNEXURE C

Item No.	Quantity	Rate	Excess Amount
1(3)	800 cu.m 861-46 cu.m	10/-	1243-80
2(b)	40,000 nos 63945 nos	1/20 each	28734-00
2(c)	200 nos 260 nos	25/-	1500-00
5(b)	700 kg 705 kg	5/-	25-00
6(a)	120 nos 122 nos	50/-	60-00
6(b)	2200 mt. 2387 mt	50	1017-00
6(c)	348 nos. 442 nos	200	94-00
			<u>33273-80</u>

From the above data it would be seen that there was huge variation in respect of item no 2(b) resulting in an overexpenditure of Rs. 28,734-00 which needs justification.

Further a sum of Rs. 1293-40 was spent on an extra item of work as detailed below:-

Description	Quantity	Rate	Amount
Driving of 100 mm Dia Sal ballies into river Yamuna including bracing with sunsidi ballies for left and right side jetties:-8	23 nos	5/80 each	1293-40

26/A-

Handwritten notes and stamps: 128, 114, 129, 117, 100, 104, 105, 106, 107, 108, 109, 110, 111, 112, 113, 114, 115, 116, 117, 118, 119, 120, 121, 122, 123, 124, 125, 126, 127, 128, 129, 130, 131, 132, 133, 134, 135, 136, 137, 138, 139, 140, 141, 142, 143, 144, 145, 146, 147, 148, 149, 150, 151, 152, 153, 154, 155, 156, 157, 158, 159, 160, 161, 162, 163, 164, 165, 166, 167, 168, 169, 170, 171, 172, 173, 174, 175, 176, 177, 178, 179, 180, 181, 182, 183, 184, 185, 186, 187, 188, 189, 190, 191, 192, 193, 194, 195, 196, 197, 198, 199, 200.

The aggregate excess expenditure thus came to Rs. 33273-80 + 1293-40 = 3457-20 which after off setting the less expenditure on certain items brings the net excess expenditure to Rs. 24,608-00 The justification thereof as also the inclusion of an extra item may please be furnished.

2. It was seen from Executive Engineer's confidential letter No. P.23(7)77-3/AB-I/4940 dated 2-11-77 to the Chief Engineer (I & S) that one percent rebate was offered by the contractor in case the time was enlarged from 15 days to 20 days which offer was not accepted. The work was completed on 29-11-77 involving 20 days instead of stipulated 15 days and as such a compensation of Rs. 500/- only was recovered from the contractor on his final bill vide voucher no. 193 dated 31-1-78 Had the offer of the contractor of completing the work within 20 days with a rebate of one per cent been accepted, the cost of work would have been reduced by Rs. 2453/- (i.e. 1% of Rs. 245769) The department thus incurred a loss of Rs. (2453-500) 1958) This needs elucidation and justification.

3. From the perusal of Executive Officer (Land & Survey) DDA Delhi letter No. LI(82)/7 dated 30-12-77, placed on record in the file P.22(28) 7-78/AB-I it was seen that 237500-00 cu ft of earth was removed instead of 20000 cu ft. The circumstances resulting in such an abnormal excess removal of earth and consequently resulting in excess expenditure of Rs. 10759/- Rs. 3-40 per 100 cu ft may please be explained.

PARA-8
Page 11
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(Para 4) Remodelling of Manglo Drain From RD 17000 to RD 17000

Brain
000:-
Shri N. L. Jaini
Executive Engineer's letter No. P.22(9) 77-78/AB-I/2710-18 dated 5-5-77 for Rs. 100065/- The date of commencement of work was 7-6-77 and the work was physically completed on 8-3-78 and the following payments were made to the contractor for this work.

Vr. No.	Item No.	Rate	Quantity	Amount
16/4.11.78	1	2/25	4318.11 cu.m	97173-25.
	2	2/-	4069.72 cu.m	8139-44
				1,05,312-69

215
108
128
113

C120

Extra item reg. Earth work	2/99	1869.53	5590-79
Total			1,10,903-48
			1,10,803-00

In this connection following observations are made:-

1. This work was due to be completed on 6-3-77 but was actually completed on 8/3/78 i.e. after more than 7 months of the due date of completion (214 days actual) from the perusal of the executive Engineer letter no. P.22(9) dated 7/78/AB-I 5538 dated 11-78 to Chief Engineer I&P it was stated that delay of only 140 days was against 214 days. The final bill of the contractor was sanctioned and paid for but the decision regarding levy of compensation was still pending. This needs elucidation.
2. Extra item of work:- Work in connection with an extra item of work as details below was executed and paid for Rs. 5590-79.

Description	Qty	Rate	Amount
Earth work in excavation banking, excavated earth in depth breaking ^{clods} and watering rolling each layer with 1/2 tonne roller or wooden or steel rammer and dressing up in embankment for roads, flood banks, guide banks and marginal banks or filling up grand depressions including all loads and lift	1869.53	2.99	5590-79

The reasons for including this extra item of work need clarification. The payment of this item of work had been made vide voucher no. 16 dated

4-11-78. It may please also be intimated why this item of work could not be anticipated at the time of framing of the original estimate. The extra item of work of quantity of 1869.83 cu.m plus item no.1 as charged for 43188-11 cu.m came to 45057-94 against the contracted quantity of 40476 cu.m. The excess of 4583-94 cu.m of quantity of work resulting in an over-estimate of Rs. 11693/- also requires full justification.

Quantity	Rate	Amount
43188-11	2/25	97175-25
1869-83	2/24	5510-72
45057-94		102764-00
(-)		
40476-00	(-)	91071-00
4581-94		11,593-00

3. When the work had been completed on 8/3/78 the 5th running bill inspected on 7/6/78 vide voucher no.8 need clarification.

4. The position as revealed by voucher no.8 dated 7/6/78 (5th Running bill) and voucher no.16 dated 4/11/78 (6th final bill) regarding quantity of work done and paid for was as given below:-

Item No.	Quantity	Rate	Amount	Difference
	5th Bill	6th Bill	5th Bill	6th Bill
1	45056.44	43183.11	2/25 101376.99	75.25 1868.33 -4203-74
	cu.m.	cu.m.		
2.	4157.77	4069.72	2/- 8314.34	89.44 87.45 -174-90
	cu.m.	cu.m.		
				(-) 4378-64

From the above figures it would be seen that the contractor was excess paid to the tune of Rs. 4378-64 at the time of payment of 5th running bill which was however adjusted in the 6th final bill. The circumstances leading to the excess payment in the 5th running bill need clarification.

PARA-9
Para 5
77-78

Yours faithfully,
Special Audit of Accounts

726
ION
C119
129
712

(260)

125

C-118

212
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 126

The work for the special repair of Dhansa Band was awarded to Shri Asa Band Singh Contractor vide Executive Engineer's letter No. P22(36)/77-78/AB-I dated 7-3-78 at a cost of Rs. 196205/- as per item of work detailed in enclosure 3. The tender of this work was got approved from the Chief Engineer vide his letter No. CEP/W-175 (1)2B dated 6-3-78. While approving the work, he laid down the following conditions:-

- a) The contractor should not exceed the quantities under item no.4 beyond permissible limits.
- b) This item(i.e.no.4) should be got executed only after the contractor has completed the remaining works.

The work was started vide Executive Engineer's letter No.P.22(37)77-78/AB-I dated 8/6/78 and the time allowed was two months w.e.f. 14-3-78. Meanwhile an extra item of work was sanctioned by the Chief Engineer at a cost of Rs. 45192/- vide his letter no. CEP/Spl. repair/Divn I/78/9/118 dated 25-7-78 as per details given below:-

Description	Quantity	Rate	Amount
Carriage of Earth by Mech, Transport including loading and unloading and cost of earth(load 1cu)	500 cu.m	8/07	45192/-

(Incidentally it may be stated here that the quantity for extra item of work was increased to 9900 cu.m as reported by head Engineer (K) letter no.P.9(2) Works/Agt-37/78-79 dated 20-7-78 to the Executive Engineer).

A perusal of the contractor's ledger and the relevant vouchers revealed that the following payments on account of the above work have been made to the contractor.

Date	Voucher No.	Amount
12-5-78	15	
9-6-78	17	
22-6-78	59	
6-7-78	13	
19-7-78	42	
16-8-78	28	
		Rs. 2,69,382/-

The quantity and rate paid is indicated below (see enclosure (2))

A Regular items of work as per Annex-B

Item No.	Rate	Quantity	Amount
1	2/-	13816-88	27633-76
2	30/-	5269-04 sq	158071-20
4	140/-	10566-20	14792-79
per 400 sq.m			200497-75

B Extra items

Date	Vr. No.	Item No.	Rate	Quantity	Amount
13.8.78	28	1	8/0	8451-07	68200-13
		2	11/0	60	684-00
					6884-13

(Description of extra items above and that of item no.2 Filling and laying of quality stone wire mesh will be supplied by the department".

has been given as given below:-
one crate of hard 1/2" x 2" and stone

Total of A & B = 200497-75 (A)
6884-13 (B)
269381-88

or say 2,69,382/-

In this connection the following observations are made:-

- There were wide variations between the quantities contracted and quantities paid for in respect of item no 1 position is given below:-

Description	Quantity	Paid	Contracted	Diff.	Rate	Excess Amount
Item No.1	13816-88	6919-00	6919-00	6997-88	2/-	13796-00
	cu.m	cu.m	cu.m	cu.m	per cum	

From the above it will be seen that there was practically a 50% increase in the expenditure against this item of work at this stage of work only. The work had not been completed as yet. Reason for this huge variation and clarification.

- No payment in respect of item no.3 of Annex-B had been charged for and recorded in the contractor's ledger and as mentioned above, It

Handwritten notes and stamps: 124, 125, 170, 117, 95, 90, 92, 93, 94, 96, 97, 98, 99, 100, 101, 102, 103, 104, 105, 106, 107, 108, 109, 110, 111, 112, 113, 114, 115, 116, 117, 118, 119, 120, 121, 122, 123, 124, 125, 126, 127, 128, 129, 130, 131, 132, 133, 134, 135, 136, 137, 138, 139, 140, 141, 142, 143, 144, 145, 146, 147, 148, 149, 150, 151, 152, 153, 154, 155, 156, 157, 158, 159, 160, 161, 162, 163, 164, 165, 166, 167, 168, 169, 170, 171, 172, 173, 174, 175, 176, 177, 178, 179, 180, 181, 182, 183, 184, 185, 186, 187, 188, 189, 190, 191, 192, 193, 194, 195, 196, 197, 198, 199, 200.

258

123

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124

109

It may be please be explained as to whether this item of work i.e. item no.3 was taken up or not. The position could not be verified on spot as no measurement book could be made available. In those circumstances it is safe to presume that this item of work had not been taken up and completed as yet.

THE

C-116

3. At the time of the approval of the tender, the chief engineer had attached a special condition that the work of item no.4 should be taken up only after the contractor had completed the remaining work. As already pointed out in the sub-para 2 above the work relating to item no.3 of Annex-2 did not figure in any of the contractor's bills paid so far, the taking up the work of item No.4 of Annex-2 and making payments for this item of work to the extent of Rs. 14792/70 without first ascertaining the completion of the remaining work of the remaining item was irregular.

4. The payment of Rs. 68200-13 in respect of extra item no.1 of extra item has already been made against the approved cost of Rs. 45192-00 resulting in an extra expenditure of Rs. 23008/- on this account only.

Further there was neither any provision nor any approval of the chief engineer for taking up extra item no.2 for which Rs. 684/- had already been spent. Thus the extra expenditure of Rs. 23008 + 684/- = 23692/- requires justification and the approval of the competent authority. Furthermore the reasons for not anticipating this item of work at the time of framing estimates and calling of the tenders may also be elucidated. In both these cases of extra item of work (expenditure incurred for the sum of Rs. 66884/-) the benefit of competitive rates should not accrue to the Department.

5. The work was required to be completed within 2 months from 14-3-76 i.e. by 14-5-76. The final bill in this connection has not yet been received and passed for by the department so far. The reasons for the delay and also the amount of compensation levied in this connection may kindly be intimated to audit.

PARA-10
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Part 6. Work order No. 23/702 / PGM/77-68/
W.O. dated 13-6-77

Name of work Providing of a side of Justice of Drain through

1. Date 5/3
in lot at RA 6980
No.:-

The work was awarded Maini contractor at a cost of Rs. 7867-35. The items of work to be done, the quantity contracted and paid for are given in Annexure D.

Shri Rajinder Parshad
7867-35 The items
y rate and amount
on in Annexure D.

From Annexure D it would be seen that work in connection with item no. 5 was not executed. This may kindly be elucidated, as also why the same could not be anticipated at the time of framing of estimates.

It may be seen that work
IInd class bricks
for the same may
why the same could not
framing of estimates.

Further scrutiny of the contractor's ledger in this connection revealed that the contractor for Rs. 861/- dated 15/10/77 was passed on more than 1 year had elapsed and the contractor had not been passed so far. The reasons thereof as also whether the work had been physically completed or not please be elucidated.

contractor ledger in
of first running bill
vide voucher no. 19
/10/77 and since then
the final bill passed
passed so far. The
the work had been
please be elucidated.

Para 7. Non-levy of compensation of Rs. 75142/- approximately:-

According to clause 12 of the agreement entered into with the contractor the time allowed for carrying out the work as stated in the tender shall be strictly observed by the contractor and shall be deemed to be breached on the part of the contractor if the contractor failing to comply with the conditions, he shall be liable to pay as compensation an amount equal to one percent or such smaller amount as the S.B. may decide for every day the work remains incomplete provided that the entire amount of compensation shall not exceed 10% on the estimated value of the work as shown in the tender.

During the general scrutiny of the Agreement for the year 1977-78 it was observed that many works as detailed in Annex-3 were not completed within the stipulated period. Compensation amounting to Rs. 75142/- (10% of Rs. 751421/-) was not justified.

According to clause 12 of the agreement entered into with the contractor the time allowed for carrying out the work as stated in the tender shall be strictly observed by the contractor and shall be deemed to be breached on the part of the contractor if the contractor failing to comply with the conditions, he shall be liable to pay as compensation an amount equal to one percent or such smaller amount as the S.B. may decide for every day the work remains incomplete provided that the entire amount of compensation shall not exceed 10% on the estimated value of the work as shown in the tender.

Para 8. Miscellaneous P.W. Advances:-

Para 8. Miscellaneous P.W. Advances:-
a review of the accounts of Misc. P.W. Advances

Handwritten notes and stamps: 118, 103, 99, 94, 100, 123, C-115

Handwritten notes: PARA-11, Pass, 11, 11

Handwritten notes: PARA-12, Para-12, 13, 12, 12

(Para no 8) -14- Miscellaneous P.W. Advances

(77-78) 13 9

102 122 107 104

Form CPWA-67) revealed that there were 26 items amounting to Rs. (-) 781289-40 and two items amounting to Rs. 858- on account of losses and errors, very outstanding on 31-3-78. During the year 1977/78 no entry passed to this effect for clearance of outstanding audit during the period of 1.1.64 to 12/77-.

There were 26 items amounting to Rs. (-) 781289-40 under "Other Items" and two items amounting to Rs. 858- on account of losses and errors, very outstanding on 31-3-78. During the year 1977/78 no entry passed to this effect for clearance of outstanding audit during the period of 1.1.64 to 12/77-.

Scrutiny of the receipt book cheque no. 892850/0186 received from Divisional Manager Railway on account of an open account was adjusted under credit on 31-3-75 under Misc PW Adv. was not adjusted against an in minus balance which had Rs. (-) 781289-40 on 31-3-73 and further papers to this effect submitted Rs. 833000/- may be relevant debit if any entry to the receipt of this amount unadjusted may be explained out the minus balance.

Scrutiny of the receipt book cheque no. 892850/0186 received from Divisional Manager Railway on account of an open account was adjusted under credit on 31-3-75 under Misc PW Adv. was not adjusted against an in minus balance which had Rs. (-) 781289-40 on 31-3-73 and further papers to this effect submitted Rs. 833000/- may be relevant debit if any entry to the receipt of this amount unadjusted may be explained out the minus balance.

b) The above item was outstanding during 1977/78 with a closing balance of (-) Rs. 25 items amounting to Rs. may please be taken to recover at an early date.

of the 26 items shown under "Other Items" Rs. 833000/- The remaining Rs. 710-60 Vigorous action the outstanding amount

Paras 7

14 13 17

Para 7. According to para 10 of Manual vol II the permanent record of the expenditure in the Division is recorded in the register maintained in the Divisional office. Further, in terms of para 11 ibid the original and certified copies of the register (CPWA 33 and 34) used in the register of work are posted abstracts vide para 15 ibid.

Abstracts of works to be maintained in the Divisional office. Further, in terms of para 11 ibid the original and certified copies of the register (CPWA 33 and 34) used in the register of work are posted abstracts vide para 15 ibid.

Rafal

720

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101
121
126
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It was however, noticed that though the register of works both in respect of major and minor works were maintained, the corresponding works abstracts were not maintained in the Division. The abstracts are basic record and in absence of which it was not clear as to how the work registers were posted. The non maintenance of work abstracts may kindly be elucidated and work abstracts maintained henceforth.

Para 10. Stock Register:-

77-78 None of the stock register was shown to audit except one that of Naktak Road Divn. A list of that stock register revealed the following irregularities.

1. One and the same stock register was maintained for both consumable and non-consumable articles.
2. The annual physical verification of stock was never conducted.
3. The various items of stationary received were received on one and the same folio instead of allotting separate folio for each individual article. For example paper, stamped, cells etc were recorded on page 1 of the stock register.
4. The receipt and consumption of the stores was not attested by the Chief Engineer.
5. The progressive total of each article was never arrived at.
6. Neither any index of articles entered in the stock register was maintained nor the page count certificate revealed in the stock register.

Para 11. Telephone charges:-

77-78 Telephone No. 392079 was installed at the residence of Shri R.H. Pitta Swami Executive Engineer of the Division (D-48/DEA Nagpur). As per entries made in the telephone charges register maintained in the office it was seen that the following payments for the year 1977/78 were made:-

Sl. No.	Vg. No.	Date	Amount	Remarks
1.		Not given in the register & could not be verified	296-72	115-00 quantity for 23-20 balls 11-2-77 59-52 Rent instal 100-00 station charge 296-72

Page 17
15

16
Page 18
14
13
12

Compliance
Refd C/13

2.	37	26-10-77	1696-30	114-00 Q rent 1-9-77 to 32-50 30-11-77 . Damage 547-80 charges on 16.2.77 5166 calls
				696-30
3.	20	27-2-78	114-00	114-00 Q rent 17/8/77 to 10/11/78
4.	4	5/6/78	114-00	114-00 Q rent 11/11/77 to 10/2/78
5.	10	8/8/78	772-80	772-80 2576 calls

2293-82

From the date given above it would be seen that 5166 calls costing Rs. 1549-80 (at Rs. No. 2) and 2576 calls costing Rs. 772-80 (at Rs. No. 5) were made during each period. The maximum limit of free calls for the head of the office was 75 calls per quarter of the year vide Delhi Adm. Delhi's O.M. No. D/1-67/Tec/567 dated 4-12-69 whereas 5166 calls and 2576 calls were made, and paid for resulting in excess payment of Rs. 1872-60 as per details given in the margin. Either the amount of excess payment may be got realized under orders of the competent authority or the amount recovered and credited to Govt. account for intimation to audit.

Details

Calls	5166
Permissible	750
	<u>4416</u>
Ant. 00/30 each call	
	<u>1324-80</u>
calls	2576
(-)	750
	<u>1826</u>
Amount 00/30	547-80
Total = 1872-60	

11K/ 897 (100)
 95
 C-112
 110
 91
 105
 120

Post check of the child cases revealed the following irregularities/ discrepancies:-

a) Shri N.C. Jain U.D.C.:-
Shri N.C. Jain UDC withdrawing C.E.A. Rs. 20/- per month in respect of his child Mr. Sanjay Jain studying in 5th class at Jain Higher Sec. School V & PO Mohulko Distt. Meerut-U.P.. No records showing that he was in receipt of C.E.A. prior to 1-11-73 and had been studying in same Distt. since then could be produced for the purpose of audit. In the absence of the same the drawl of C.E.A. could not be admitted. Either full justification showing that he was in receipt of C.E.A. prior to 1-11-73 for the said child may be furnished or the recovery of Rs. 240/- for 77/78 maybe made under intimation to audit.

b) Similarly Shri Jai Kishan Daftri was in receipt of C.E.A. Rs. 35/- pm in respect of his two children as shown below:-

1. Mr. Mohar Chand VIII Ob. 2/- pm Govt. High School Kucha Distt Kangra H.P.
2. Pawan Kumar IV Ob. 15/- pm Govt. Primary School Madola P.O. Lihala Distt Kangra (H.P.)

Similar details showing that he was in receipt of CEA for his above mentioned two children prior to 1-11-73 and they were studying in the same Distt. since then could not be produced in support of position verified. The drawal could not be admitted in absence of any records. Either full justification showing that he was

119
104

77-78
118

of C.S.A. for these two children prior to 1-11-75 also may be furnished or recovery to the extent of Rs. 420/- i.e. for 77/78 only may be made under intimation to audit.

(a) No proper record or register showing the full particulars of the children, name, date of birth, sanction number etc. was maintained without which the scrutiny becomes very difficult. The same may be maintained under intimation to audit. Recovery as suggested in para (a) and (b) above may be effected. In case the CRA was also not admissible the recovery of amount paid on this account during the previous years should also be worked out and effected under intimation to the audit.

Para 15) Non obtaining of H.R.A. Certificate:-

During the course of the audit it was observed that the prescribed certificate in support of the drawal of H.R. Allowance required to be obtained from each official at the time of increase/decrease of the HRA were not obtained during 77-78 thus rendering the entire payment on this account irregular. A sum of Rs. 23200/- (approx) (Annexure K) was paid to the staff on account of H.R.A. This amount may please be got regularized by taking the requisite certificates from each official claiming HRA stating specifically the position of employment, period HRA of the other spouse. This position should not be reviewed as no record could be furnished for scrutiny to audit.

(D) In certain cases the HRA was drawn at a rate exceeding Rs. 112-50 p.m. as detailed below.

- | | | |
|--------------------------------------|------|-------|
| 1. Sh. R.N.P. Swamy
Snt. Engineer | 1200 | 180/- |
| 2. Sh. O.S. Gupta Asstt. Engineer | 920 | 25 |
| 3. " V.C. Jain -do- | 620 | 1 |

But neither any certificate in form III-A or III B nor any justification in the form of rent

Para 15
Para 21
(77-78)
18
15

117
23
118
B

C107
 253
 28
 27
 92
 117
 182

(281)

rent receipt or assessment of property tax etc. was on record. In the absence of proper scrutiny could be made regarding the admission of H.R.A. in these cases. ~~xxxx~~ at a higher rate. Full justification after taking into the account the employment of other spouse maybe furnished or recovery of the amount in excess of Rs. 112-50 be shown below. Entry 1977/78 may be made under intimation to audit.

Name & design.	H.R.A. drawn	Limit	Diff per month	Difereno for the entire year
1. Sh. R.M. Swamy	180-00	100-50	67-50	810-00
Sjt. Eng.				
2. " O.P. Gupta A.E.	151-30	100-50	39-30	471-60
3. " VC Jaha -dn-	138-00	100-50	25-50	306-00
Total				1587-60



(17)

14

(248)

ANNEXURE A

Estimated cost Rs. 1,19,231/-
Zarnack money Rs. 2981/-
Time of completion 1/2 Months

DETAILS OF QUANTITIES

Name of work, location of site and extending the canal upto main river opposite Okhla Rd. No. 42.
S.N. Description of item Qty. Rate Unit Amount

S.N.	Description of item	Qty.	Rate	Unit	Amount
1.	(a) Earth work in excavation in ordinary soil over areas exceeding 30 cm in depth, 1.5 m in width as well as 10 sq.m on plan) including disposal of excavated earth lead upto 10 mt. and lift upto to 1.5m disposed earth to be levelled and neatly covered	58550 cuft	2.34	per cubic metre	1,36,960-00
	(b) Extra for one additional lift of 1.5m	15330 cuft	0.25	per cubic metre	3,832-00
	(c) Extra for earth work to be executed in or under water	4030 cuft	0.50	per cubic metre	2,015-00

1,42,807-00

Attested
Sd/-
Executive Engineer

Public Administration

G-108

(95)
(26)
(15)

78

247

DEVIATION STATEMENT ANNEXURE C

Name of work: Construction of double lane fishway; bridge across River Yamuna near Bhantivana during - 77-70

Name of contractor: Shri Ved Prakash Mohan,

Agreement No. 22(20)/77-73

S.N.	Description of item	As per agreement		As per actuals		Deviation	Remarks			
		Qty.	Rate Unit Amount	Qty.	Rate unit Amt.					
1.(3)	Supplying & spreading of red 800 30/cu.m. bejri at site in layer including water in & remaining with preparation of surface etc.	800	30/cu.m.	24000/-	261.46	30/-cu.m.	25843.60	1843.60(+)	Qty as per actual requirement	
2.	(b) Supplying & placing of sand filled bags in the side of right side and left side jetties placing in position etc. complete.	40000	1.20 each	48000/-	63945	nos.	1.20 each	76734/-	28734.00(+)	As per actual requirement at site the information already given with this order no. 20/77-73

10) Supply of wooden wool ballies 10' 200 nos. 25/- each 5000/ 260 25/each 6500/- 1500/-(-)30%

5(a) Material watering arrangements for fixing New Hard pumps upto 6m 30nos. 75/- each 2250/- 20nos. 75 each 1500/- (-)750/-(-)33%

depth including supply of mesh strainer machinewith handle and other accessories along the approach road of footoon bridge at Bhantivana.

The handpump near Jetties and creek were not required

2107
114

196

7246

AMNEUR L

25/-

705 kg 5/-per kg 3525/-

700 kg 5/-per kg 3500/-

(b) Supply of natural rope of varying size for anchors to be placed in river.

60/-

122 nos. 50/-each 3660/-

120 nos. 50/-each 3600/-

6. ELEMENTS

(a) Erection of wood poles 4.5m long; and in brick ballpost and ramming the foundation as required.

1017/-

2085 1.50 mt. 4317/-

2085 1.50 perm. 3500/-

(b) Erection of 3 Dhan wire lines 220 nos. 1.50 perm. 3500/- including drawings of 3/4" wire.

94.00

34 nos. 1.00 each 340.00

34 nos. 1.00 each 340.00

(c) Erection of D-form poles complete with back insulator as required.

47.00

(d) Erection of aerial fuse as required 94 nos. 50 each 47.00

120 6.00 each 720/-

(f) S/P of 100 Kattu lamp into existing reflection.

47.00

Executive Engineer
Road Control & Maintenance
Delhi Administration
Delhi.

106

93
103
84
98
113

1986

345

93
93
93
112

ANNEXURE B

Date of commencement of work
Date of completion

Period stipulated for completion

Estimated cost

Name of contractor

S. No. of Name of work

Agreement

Particulars

one month

32415-00

Sh. Ashok Arora

construction of Begrola Drain

two "

103983-00

Mithun Lal

Renovelling of Manjori Drain from Rs000 to 17000

30 days

11654-00

Durga Dass

Restoration of Bank of B.C. drain from Jharkhara to Karkhula

one month

19075-00

Do between Makrola & Jankai

Derapur Rd 65000 to Rd 79000.

two months

23656-00

M/c Jain Construction company.

Remodelling of Manjori Drain 24000 to 35000

1 1/2 months

932-50

Sh. H.L. Sharma

Restoration of Bank of Madrasin between Rd 79000 to 102400

2 months

184933-00

S.H. Chugh

Special repair of Durga Band

43972-00

Sh. Raj Chugh

Restoration of Bank of Madrasin Rd 50000 to Rs 52000.

nil

2-3-78

nil

4-3-78

14-4-78

8-6-77

14-3-78

23-3-73

3488

3588

1428

3628

3728

4028

10/27

244

ANNEXURE B page 2

41BB	Reorder of various X/s Gupta inlets from Lakshula Associates regulate or to Saseel Barapan Bridge	40666-00	2 months	4-4-78	nil
42BB	Rectortions of ho " D.M.M. from the R/B of X.3.drain from Barapan Bridge	26900-00	1 month	5-4-78	nil

Total 751421.00
10%

75142.10

10/27
244
10/27
244
10/27
244

106

243

ANNEXURE D

Reg. Proposed steel gate D/S side of Jhatikara Inlet at MD 8000 of Drain through Jheel

Quantity --- Rate --- Amount --- Difference ---
Contracted --- Paid --- Quantity --- Amount ---

4.	Earthwork	768 cu.m	808.50	3-20	2459-00	2887-20
			53.60		2459-00	2887-20
			10.62		5190-00	2761-20

5.	1.70	175	297-00			300-00
6.	1	300	300			300-00
			11120-00			8614-48
			2386-50			1295-00
			8741-50			7519-48
			874-15			732-00
			7867-35			6597-00

Deduction cost of cement

Contribution of 10%

net
6455-00
Income tax
172-00
can income tax
net payor: 6597-00

103
96
1000
81
110

78-11
CT02 108
195
89
109
P. 2/315/78-79/IAR/375
9-1980
MANJIT SINGH
DEPUTY SECY. (ACCOUNTS),

Dear Shri Acharya,

Enclosed please find the Inspection Report on the Internal Audit conducted in respect of the accounts of the office of the Executive Engineer Flood Control & Drainage Division I for the year 1978-79.

2. I shall be grateful, if you will arrange to have the defects pointed out in the report rectified under intimation to this Administration.

With best wishes,

Sincerely,

Encl:- As above.

(MANJIT SINGH)
Sh. F.K. Acharya,
Chief Engineer,
Flood Control,
ISBT, Building, Delhi.

1978-15 C101
 1994
 79
 108

Part I.

Brief Particulars

1. Cash Book (Works)
 2. Remodelling of Pilat at both points X-Y extending the same upto the main river of Okhla Works.
 3. Construction of double laneflit bridge across river Jamuna near Shantivan during 1977-78.
 4. Remodelling of Mangloi Drain from RS17000 to RD 24000
 5. Special repair of Dhasa Drain
 6. Work order No. EE/FCD/FDDL-100/3 dated 13.6.77.
 7. Non levy of compensation of Rs. 75142 approximately,
 8. Miscellaneous P.W. advance
 9. Non maintenance of works at project.
 10. Stock register.
 11. Telephone charges.
 12. Fidelity bond of the Cashier
 13. Children Education Allowance
 14. Short term advances.
 15. Non obtaining of MRA certificate.
 16. General Provident Fund Class IV
 17. Overpayment of Rs. 25/-
 18. Non production of record.
 19. Non verification of receipts.
- Compliance in respect of all the outstanding items may be expedited.

Part II Current Audit. *para-16*

Para-16
18
19
27
78-79
17
15

Short recovery of Income Tax. *PARA-16*
 During the checking of the tax calculations for the year 1978-79 an amount of Rs. 684/- was found short recovered from the following officials on account of the fact that :-

- (1) Rebate on house rent allowance was allowed to those officials who were living in houses.
- (2) Deduction of Rs. ... was made on the salary after allowing the standard deduction.

Sh. S.K. Kumar :- Rs. 275/-

Total Salary Income.	Rs. 15,77-60	15,477-60
Less standard deduction.	Rs. 2,47-00	2,547-60
taxable Income	Rs. 14,30-60	12,930-00
	Rs. 50-00	660-00
Taxable Income	Rs. 14,30-60	12,270

Income Tax on 1st 8000/-
 " " next 4270/10/ 15%
 Surcharge @ 15%

Total tax due.

Tax recovered

Short recovered

(2) Shri. H.P. Swamy Rs. 30

Total salary income.

Deduct HRA.

Standard deduction:-

G.P.F. Life Insurance etc.

Taxable Income

T. Tax 6710 @ 15%

Surcharge @ 15%

Total tax due.

Tax recovered

Short recovered

(3) Sh. O.P. Gupta Rs. 273-00

Total Salary Income.

S.D.

Rs.

G.P.F. & L.I.C. etc.

or R

I. Tax on 1st Rs. 8000/-

" " next 7000/- @ 15%

" " 130/- @ 15%

Surcharge @ Rs. 15%

total tax due.

I. T. recovered

Short recovered.

Para-2 Excess payment of HRA Rs.

(7874) The following officers

allowance in excess of Rs. 112/

against each but relevant receipt

payment were not shown to Audit

be looked into, payment of HRA

P.H. justified or recovery of

amount from them under int. ratio

Rs. 640-50

Rs. 96-07

Rs. 737-00

Rs. 162-00

Rs. 275-00 ✓

22683-20

2105-00

20579-20

2057-82

17520-35

2385-00

11714-35

Rs. 14710-00

Ed. 1006-50

Es. 150-97

Rs. 1157-47

Rs. 1121-00

Rs. 36-00 ✓

10663-25

2966-25

16697-00

1568-00

15129-00

15130-00

N I L

s. 1050-00

23-40

1073-40

161-01

s. 1234-00

s. 961-00

s. 273-00 ✓

20.

paid house rent

the period noted

stifying the said

. The matter may

cess of Rs. 112/50

as noted against each

audit claim

(374.20)

Handwritten notes and stamps in the top right corner, including circled numbers like 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100.

Handwritten notes and stamps in the bottom left corner, including circled numbers like 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100.

Name	Period	Pay	Amount paid	Excess payment
Sh. Q. N. Gupta	1.3.78 to 31.3.79	920/10	151-80	39.30x3=117/90
"	1.3.78 to 31.3.78	960/10	153-40	45.90x2= 91.80
				Total 209-70

from 1.3.78 ICA p
 Sh. V. C. Jain. 1.3.78 to 30.6.78
 (2) Sh. R. H. P. Swayal was liv
 he was paying rent @ Rs. 300/- P.M.
 to 31.3.78 when he was drawing pay @
 allowance admissible to him worked o
 loss 10% Rs. 1250/-) instead of Rs.
 amount of Rs. 62-50 was exce
 which may be recovered from him
 call.

Para 3 has recovery of Rs. 3252-60
 (2-29) calls.

(1) Telephone No. 392079 was b
 Shri M. H. Putta Swami Executive Engine
 (M. H. Swami) As per entries made in
 in the office following calls in
 calls were made by the M.H. during 78
 of Rs. 3252-60 as detailed below on a
 please be made under intimation to the

No.	Period of calls.	Total No. of calls due.
1.	10.1.77 to 10.2.77.	5611
2.	11.1.77 to 10.11.77.	3291
3.	11.11.77 to 10.2.79	1456
4.	11.2.79 to 10.2.79.	3681

(11) Parthor noticed that an am
 vide Vr. No. 19 dt. 20.1.79 on accoun
 part of telephone No. 392079 for the
 Parthor in amount of Rs. 900-00 was ad
 5.12.79 for the same telephone and sub
 to 10.2.79. However a remark to the
 be paid under protest since as for the
 to Rs. 972-30 has already been paid w
 register. Please elucidate the circum
 case payment was made for the same per
 case payment may be intimated and a

the rate Rs. 112/50
 - 136-00 35:50x4 = 102/2
 a rented house for which
 the period 1.3.78
 250/- P.M. house rent
 Rs. 175/- (Rs. 300/-
 which was paid to him
 to him on account of
 advice to Internal Audit

of excess telephone
 at the residence of
 this division (N-48/
 telephone register mainta-
 of the admissible free
 (upto 10.8.79) recovery
 of excess calls may

No.	Excess Calls	Amount to be recovered.
1.	4861	1450-30
2.	3144	643-20
3.	706	211-60
4.	3131	939-30
Total		Rs. 3252-60

Rs. 972-30 was paid
 t instalment in res-
 11.11.77 to 10.2.78
 vide Vr. No. 3 dt.
 od i.e. for 11.11.77
 that the bill may
 eried a bill amounting
 rded in the telephone
 s under which dupli-
 classification for
 adjusted from

Handwritten notes and stamps: 106, 102, 103, 104, 105, 106, 107, 108, 109, 110, 111, 112, 113, 114, 115, 116, 117, 118, 119, 120, 121, 122, 123, 124, 125, 126, 127, 128, 129, 130, 131, 132, 133, 134, 135, 136, 137, 138, 139, 140, 141, 142, 143, 144, 145, 146, 147, 148, 149, 150, 151, 152, 153, 154, 155, 156, 157, 158, 159, 160, 161, 162, 163, 164, 165, 166, 167, 168, 169, 170, 171, 172, 173, 174, 175, 176, 177, 178, 179, 180, 181, 182, 183, 184, 185, 186, 187, 188, 189, 190, 191, 192, 193, 194, 195, 196, 197, 198, 199, 200.

Handwritten notes: 37420, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100.

Subsequent bills under advice to cell.

Para-19 Child Education Allowance
(77-7)

During the course of tes
education allowance cases for the
circumstances/lapses were notice

(1) Sh. M.C. Jain U.P.C. was dr
from 4/78 to 12/78 during
upto 12/78. His son Mr. S

of Mr. M.C. Jain Higher Sec.
S.D.O. B. 307 (U.P.) No 1

official was drawing CEA
prior to 1.11.73

In case the CEA was granted
whether the condition of th

of the requisite standard
of the same record the con

CEA could not be verified
justification showing that

order to 1.11.73 for the s
to audit or recovery of Rs

may be made under intimati
CEA prior to 4/78 may also

of the observation as made
(2) Shri Jai Kishan Daffri was

of Rs. 35/- P.M. in respect
below :-

1. Mr. Echer Chand B.S. 20/- P

2. Mr. P... .. V.S. 15/- P

3. Mr. V.S. 15/- P

4. Mr. V.S. 15/- P

5. Mr. V.S. 15/- P

6. Mr. V.S. 15/- P

7. Mr. V.S. 15/- P

8. Mr. V.S. 15/- P

of the children
1978-79 the following

CEA of Rs. 20/- P.M.

He was transferred

was studying in

S.D.O. B. 307 (U.P.)

Following the above

child continuously

audit party.

1.11.73 for this child

availability of school

filed. In absence

of the payment of the

school. Either full

receipt of CEA

may be furnished

(from 4/78 to 12/78)

audit. The drawal of

checked into in the light

of the receipt of CEA

of the children as shown

Higher Sec. School

Distt. Kangna MP

Primary School,

S.D.O. Bihola Distt.

(MP).

was in receipt of

and they were studying

to audit. It may either

be taken from the concerned

1.11.73 for the same

For 1978-79 may be

tion in respect of part

intimated to Audit.

Para 15
78-79
79

11/80

4/81

380
104
C98
19/76
85
105

PARA-20

Para-20

23

24

21

20

The work of construction of Subash Nagar drain at No. 100500 was awarded to M/S Amar Singh for a lumpsum amount of Rs. 6.35 Lacs against estimate with the approval of the Chief Engineer vide his letter No. CES/W-1/Div.1/77-78/103 dated 1.7.78. As per records of the Division there has been decision of Delhi. should make available for construction of this structure as a deposit work. Scrutiny however revealed that although work was completed long ago, i.e. in 1978, the said amount of Rs. 6.4 Lacs has not been recovered from the Municipal Corporation of Delhi in contravention of provision of para 16.2.1 which enjoins that estimated expenditure should be recovered in advance. The matter may be referred to higher authorities and cost accountants under advice to Audit Cell.

Para 21

23

PARA-21

28

27

21

22

Para 12 Construction of earthen bund along Chirala Bijwasan Road. The above work was awarded to Shri Asha Mandir for a lumpsum amount of Rs. 2,51,054/- as per estimate with the approval of the Chief Engineer vide CE's letter No. CE/W-1/Div.1/78-79/103 dated 22.3.79 and the quantity of the work to be executed in this connection were against estimated cost of Rs. 2,51,054/- and tendered cost of Rs. 2,51,054/- as per estimate. The contractor was given a period of 3 months to complete the work w.e.f. 22.3.79. The work was physically completed on 3.6.79, i.e. after 36 days. The contractor was intimating to Superintending Engineer vide IE's letter No. F.22(33)/78-79/AB-1/3339 dated 7.12.79. There was a variation in the quantities as stipulated in the agreement and those actually executed.

Bridge cum fall of Subash Nagar drain at No. 100500 for a lumpsum amount of Rs. 5,21,512-00. Chief Engineer vide his letter No. CES/W-1/Div.1/77-78/103 dated 1.7.78. As per records of the Municipal Corporation of Delhi in contravention of provision of para 16.2.1 which enjoins that estimated expenditure should be recovered in advance. The matter may be referred to higher authorities and cost accountants under advice to Audit Cell.

g bund along Chirala Bijwasan Road. The above work was awarded to Shri Asha Mandir for a lumpsum amount of Rs. 2,51,054/- as per estimate with the approval of the Chief Engineer vide CE's letter No. CE/W-1/Div.1/78-79/103 dated 22.3.79 and the quantity of the work to be executed in this connection were against estimated cost of Rs. 2,51,054/- and tendered cost of Rs. 2,51,054/- as per estimate. The contractor was given a period of 3 months to complete the work w.e.f. 22.3.79. The work was physically completed on 3.6.79, i.e. after 36 days. The contractor was intimating to Superintending Engineer vide IE's letter No. F.22(33)/78-79/AB-1/3339 dated 7.12.79. There was a variation in the quantities as stipulated in the agreement and those actually executed.

102
82
78
75
104

The total deviation was as under

S.No.	Particulars of Item.	Qty. as per agreement.	Rs. as per agreement.	Qty. as per actual.	Rs. as per actual.	Amount of Deviation.
1.	E/V	15289	Rs. 6000	15289	Rs. 6000	0
2.	Dry Stone Pitching.	4326	Rs. 3000	4326	Rs. 3000	0
3.	R/L Stone	135	Rs. 6000	135	Rs. 6000	0
				Total	Rs. 44230-69	

Handwritten notes and signatures at the top right, including a circled number '103'.

According to schedule of financial powers delegated to various officers of CPWD/ECW the Executive Engineer is empowered to award additional quantities of the item of work, included in the agreement to the extent of the quantities stipulated in the agreement subject to the monetary limit of Rs. 10,000/- (as per note sheet placed below bill).

In this connection the following observations are made :-

(1) The total deviation amounting to Rs. 44230-80 as detailed above may also be justified and sanction of the competent authority obtained for the above deviation of work under intimation to Audit.

(2) As per clause 5 of the agreement extension of time should be given by the contractor within 30 days. In the case the extension of time was not applied at all by the contractor it may be elucidated or recovery of 10% cost amounting to Rs. 15397/- may be recovered from the contractor.

The above work was awarded to Shri Ram Nath Singh contractor 1677 Najafgarh with the approval of Chief Engineer vide his letter dated 21.6.78 with the condition that the work will not be left half done before the main source as regards borrowing carts or forming sections of bank in loads not required. The work should be completed by 15th July, 78. The contractor was given a period of 20 days to complete the work w.e.f. 25.6.78. The work was physically completed on 25.9.78 i.e. after 73 days as mentioned in the proforma for extension of time. The cost of the work is Rs. 36173/-

Handwritten notes and signatures on the left side, including 'Para-22', 'Para-13', and 'Village'.

entire amount of compensation shall be estimated cost of the work as shown

During the test check of the year 1978-79 it was observed that in Annexure 'C' were not shown as stipulated period. Non levy of the to Rs. 56395-00 approx. (10% of Rs. cation failing which recovery of Rs.

from the defaulting contractors under Para -17 Miscellaneous P.W. advances

(27-79) A review of the register (Form CPWA-67) revealed that there to Rs. (-) 781289-40 under "other" amounting to Rs. 856/- on account of errors which were outstanding and Sept. 78 (as the Register from Oct. no item was cleared although the previous inspection report for i.e. item No. 1 amounting to Rs. 1 on account of repair charges received other items also pertaining to the The register may be brought upto date to recover the outstanding amount intimation to Audit.

Para-18 Stock Register of Measurement

During the test check the following irregularities / omissions were noticed:-
(1) Physical verification of the stock during the year 1978-79: correctness of the stock

to be 10% of the tender. Register for general works as detailed within the organization amounting to Rs. 635/- may be effected. Information to Audit Cell.

PPRA-24

P.W. advances 26 items amounting and two items as retrenchment at the close of 78 onwards was not pasted as pointed out in 77. The oldest item dates to July. 64 from NPCC and further 1/6 to 12/77. Special steps to be taken at an early date under

Handwritten notes and circled numbers: 101, 185, 80, 78, 27

Handwritten circled numbers: 25, 27, 28

Handwritten notes: 59, Para-19, Para-34, 78-79

Handwritten word: "Effect"

Handwritten signature: "E. Mohan" and "Rajal"

Inspection Report on the accounts of the office of the
Executive Engineer Flood Control and Drainage Division No.1,
L.S.T. Building, Delhi for the year 1979-80

(141)

1979-80

95
72
76
71
100
85

Part-I (Outstanding part of previous audit)

Para- Brief Particulars. 77

1. Cash Book (works).
2. Remodelling of Pile at junction points X-Y extending the same upto the main river approach to other works.
3. Construction of double and flooding bridge across river Jamuna river, Shantivan, during 1974-75.
4. Remodelling of Mangrol Main from RD 17000 to RD 24000
5. Special Repair of Dhara and
6. Work order No. EE/PCD/77-78/3 / dated 13-6-77.
7. Non levy of compensation of Rs. 75142 Approx.
8. Misc PW Advances.
9. Non-maintenance of work register.
10. Stock Register.
11. Telephone charges.
12. Fidelity Bond of Cashier.
13. C.E.A.
14. Short term advances.
15. Non-obtaining of HRA certificate.
16. G.P.F. of Class IV.
17. Overpayment of Rs. 25/-
18. Non-production of records.
19. Non-verification of remittance.

(140) (225)

94
188
24
75
85
10
99
84

No.	Brief Particulars	
1.	Short Recovery of I.T. C. No. 534/-	
2.	Excess payment of HRA 374-20	
3.	Non-recovery of Rs. 325-60 on account of excess telephones calls.	
4.	C.E.A.	
5.	GPF of Class IV.	
6.	Non furnishing of security.	
7.	Cash Book (Subsidiary)	
8.	Cash Book (works).	
9.	Works Register.	
10.	Reconstruction of bank of Mungestpur drain from RD:0 to RD-14000.	
11.	Deposit work.	
12.	Construction of southern side Bund along Chawls Bijwasan Road.	
13.	Construction work of Mang and around Gulibpur village.	
14.	Register of compensation for Rs. 56395/- Approx.	
15.	Non keep of compensation for Rs. 56395/- Approx.	
16.	Deposit Amount lying unclaimed for more than 3 years.	
17.	Misc P.W. Advances.	
18.	Stock Register of M.B.	
19.	Stock Register.	
20.	Expenditure action may please be taken to get the discrepancies pointed out in the above paras removed and compliance reported to audit.	

Part-II (Current Audit)

Providing Pitching on L^{ts} of .G. Drain through Jheel
RD 3000 to 14000.

(File No. 22(3)79-80/DB

The above work was accepted to M/s Karanvir Man
Dros contractor with the approval of vide Agreement No.
22(3)/79-80/DB-2 CE as per CBR/W-20/01/251 dated 27-3-79.

The estimated/tendered cost of the work was 254981/2 and
536085/2 respectively. The contractor was given a period of
4 months to complete the work w.e.f. 26-4-79. The work was
actually completed on 23-9-79 and the contractor was granted
extension of time without any compensation.

During the course of scrutiny of the contract Agreement
and connected irregularities/defects were noticed:-

- (1) According to terms and conditions of the contract
the work was to be completed on 25-8-79. But the work was
physically completed on 24-9-79 and certificate was granted
extension of time without compensation. According to clause
of the Agreement, compensation amounting to Rs. 2549/- was
regulated to be imposed. But the compensation was not levied
without justification please refer to.
- (ii) According to

(1979-80)

(P.96)

(25)

(139) (224)

(91)

(98)

(82)

(77)

(74) (69)

95 1.3..

Karanvir

P.P.P.P.

25

187 222 89 72 96 81

(v) A perusal of the file also revealed that various defects/ deficiencies were pointed out by Engineer in charge on 21-9-79 and completion certificate was issued on 24-9-79. There was hardly any reason to believe that contractor was given sufficient margin of time to rectify the defects. In other words, completion certificate was issued to the contractor within 3 days without verifying the completion of work. This needs elucidation.

(vi) Partnership deed and power of Attorney were not found enclosed with the report. It is not clear whether above documents were obtained from the contractor and recorded with the documents. This may please be made available and shown at the time of next audit.

for 21/3/80
38
21
(c)

Para-2.	Name of Work.
7-5/80 para 26	Construction of 900mm dia RCC Pipe inter at the outfall of Mundela drain into Drain near Chawla Bridge.
File No. P22(21)/79-80(ABI)	

The above work was awarded to contractor Sh. V.K. Ahuja vide No. P22(21)/79-80(ABI)/416-25 dated 10-5-79. The estimated cost of the work was Rs. 19205/-. The contractor was given a period of one month to complete the work which was physically completed on 15-9-79 and extension of time was granted to the contractor with a token compensation of Rs. 100/-

136 40 (221) 178
88 83 176
80 195

During the course of scrutiny of contract and connected file, the following irregularities/defects were observed.

(1) According to terms and conditions of the contract, the work was to be completed on 16-9-79. But the work was actually completed on 15-9-79 and extension of time was granted to the contractor with ^{but} compensation of Rs. 100/- only. According to clause 2 of the contract compensation amounting to Rs. 1920/- was required to be ^{Personal} paid. ^{Personal} of the file revealed that no hindrance ^{was} maintained by DE and ground on which extension of time was sought by the contractor was not convincing. In view of this position the circumstances under which full compensation was not recovered, may please be stated.

(11) It was seen from comparative statement of tenders that the lowest tender was ^{by} Sh. V.K. Ahuja at the rate quoted by 2nd lowest tender ^{for} ~~from~~ 3 (brick work) as Rs. 210/- whereas the rate for this ^{item} of work quoted by lowest tender was Rs. 230/- But lowest tender was not invited to reduce the rate of this particular item of work to the level of 2nd lowest tender. There is every possibility for reduction in rate through negotiation had it been done, a saving to the extent of Rs. 603/- could have been accrued to the state. Please elucidate.

..7..

(iii) Two tenders were received against issue of Form tenders practically there were competition. Action taken to promote healthy competition along with reason for poor response may please be stated.

Par/38
19/8/29

Competition (19/8/29)

135

89 (87) 195
88 90
226 6
94

~~Kanwar (28)~~ Kanwar (27) **PARA-27**

Sh. H.P. Swamy EE was p... pay and allowances

for 2/80 to the extent of K... under stamped receipt via
Abstract of Pay Bill. Later it was amended/corrected as
K. 629-15 on the basis of ca... e. 145 dated 28-3-80.
without any proper attestation. This may now please be
got attested and the requirem... please be noted for
future compliance.

79-50
34
28
27

(13) (218) (116) (68) (73) (93)

(vi) The following payments of P.../Final settlement of GPFu
were made as per details given below but the respective
vouchers in support of payments were not produced for
verification. The same may please be made available and
shown to next audit party.

<u>Vr.No.</u>	<u>Date.</u>	<u>Amount.</u>		<u>Page No. of CB.</u>
133	11-3-80	453-75	Arrears pay	141
143	17-3-80	1719-00	Final settlement of GPF	142

Para 28
Para 28
35
29
34
33

90
(3)
(17)
(6)
(77)
(63)
(77)
(92)

According to clause 2 of the Agreement, the time allowed for carrying out the work as mentioned in the contract shall be strictly observed by the contractor and shall be deemed to be the essence of the contract failing to comply with the conditions of the contract shall be liable to pay as compensation an amount of ten percent or such small amount as the SE may decide for every day the work remains incomplete provided that the entire amount of compensation not exceed 10% of the contract value of the work as shown in this tender.

During the course of check of the Agreement Register for 79-80 it was observed that several works as detailed in Annexure 'A' were not shown as completed within stipulated period. But extension of time was allowed with a view to compensation except in a few cases and that total amount of compensation was Rs. 74265/- Non-benefit of compensation amounting to Rs. 74265/- is in the shape of unutilized benefits to the contractor. In many cases it was also observed that no hindrance register was maintained by A.E.

In view of the above non-benefit of compensation may please be justified. Alternatively, recovering of compensation as mentioned in each in the Annexure may please be effected from all the contractors under obligation to audit cases.

171

91

62
66
176

Compensation Arrangements

..13..

Name of work & files	Estimate/Case No.	Order to be fulfilled	Commencement	Date of completion	Actual	Delayed. Days	Comp. as % of Comp. due
F22(1)79-80/ABI	52795/-	1 month	1-6-79	3-8-79		3 months	202/- 5600/-
F22(2)79-80/ABI	53215/-	1 month	1-6-79	18-8-79		3 months 10 days	100/- 5321/-
F22(3)79-80/ABI	25496/-	4 months	25-5-79	24-9-79		1 month	--- 25496/-
F22(7)79-80/ABI	25943/-	3 months	27-6-79	17-7-79		15 days	50/- 2594/-
F22(8)79-80/ABI	5837/-	1 month	28-5-79	18-7-79		2 months	134/- 653/-
F22(10)79-80/ABI	20533/-	2 months	28-4-79	16-7-79		10 days	100/- 2053/-
F22(11)79-80/ABI	49275/-	1 month	30-4-79	16-8-79		1 month	300/- 4928/-
F22(16)79-80/ABI	5118/-	1 month	4-5-79	17-8-79		1 month	150/- 5101/-
F22(18)79-80/ABI	40774/-	1 month	8-5-79	19-10-79		3 months 26 days	405/- 4027/-
F22(21)79-80/ABI	18105/-	1 month	17-5-79	15-5-79		3 months	100/- 1520/-
F22(22)79-80/ABI	20755/-	1 month	17-5-79	16-6-79		1 month	50/- 2079/-
F22(23)79-80/ABI	10985/-	4 months	17-5-79	25-10-79		1 month 10 days	100/- 1098/-

1372

12

(142)

21

(215)

..14..

F22(25)79-80/ABE 1-5-79/

F22(28)79-80/ABE 2-5-79/-

F22(32)79-80/ABE 3-5-79/-

10-5-79

11-5-79

1-5-79

10-5-79

25-5-79

30-11-79

28-5-79

Months 100/-
20 days

Months 100/-
30 days

Total Rs. 7

(87)
215
6
75

During the checking of income tax for the year 1979-80, income tax amounting to Rs. 1464/- per details below. The same may be intimated to audit.

- (i) Sh. R.M. Pustawamy E.E.
- (ii) Sh. J. K. K A-E.
- (iii) Sh. R.K. Gera A.E.

Total

(1) Sh. R.M. Pustawamy E.E.

Income for 1979-80

Less S.D.

Less Savings

GPI, Etc.

Income tax

1590x11

S.C. 20%

Less already recovered to be recovered

Tax for the year 1979-80

Less amount recovered as

recovered now under

Rs. 269-00

Rs. 950-00

Rs. 245-00

Rs. 1464-00

25547-65

3338-75

20243-90

2956-00

16008-90

15690-00

1050

196-20

1243-20

249-24

1405-44 or 1495-00

1226-00

269-00

Handwritten notes and signatures on the left margin, including a large '30' in a circle and a signature 'R.M. Pustawamy'.

Handwritten notes and signatures on the right margin, including a large '89' in a circle and other scribbles.

Notes:- Rebate of HRA was allowed for N. 1721-00 but no rent receipt for 7/79 & 1/80 were available to file tax with the Income tax proforma here rebate of HRA was not admissible.

Handwritten notes and stamps: (12), (2), (3), (4), (5), (6), (7), (8), (9), (10), (11), (12), (13), (14), (15), (16), (17), (18), (19), (20), (21), (22), (23), (24), (25), (26), (27), (28), (29), (30), (31), (32), (33), (34), (35), (36), (37), (38), (39), (40), (41), (42), (43), (44), (45), (46), (47), (48), (49), (50), (51), (52), (53), (54), (55), (56), (57), (58), (59), (60), (61), (62), (63), (64), (65), (66), (67), (68), (69), (70), (71), (72), (73), (74), (75), (76), (77), (78), (79), (80), (81), (82), (83), (84), (85), (86), (87), (88), (89), (90), (91), (92), (93), (94), (95), (96), (97), (98), (99), (100).

(11) Sh B.K. Khurana A.E.

Income for 1979-80

16596-90

Less E.D.

2659-00

13937-00

Less Savings

GPF & CGES

660-00

13277-00

13280-00
4000-00

5280

Income tax $\frac{5280 \times 15}{100}$

792-00

S.C. 20%

158-40

950-40

Less already received

950-00

To be received

Nil

950-00

Notes:-

The income tax was not calculated.

Para (30)
Para 30

PARA - 30

(11)

79
75
76
77
78
79
80

Para-16 Telephone Register

Para 43
28-50
31
30

During the course of audit of telephone Register the following points were observed:-
 (i) The Register was properly maintained in. Telephones installed are on not very clearly marked in the Register. Every instal separately & all the calls which payments made be clearly indicated.
 (ii) Temporary telephone connections were installed at the unduces of the 4/ officials for 3 month. T.C. Deposits were made, the receipt particulars, are noted in the Register. All these cases may be examined & receipt of the deposits with dates the noted on the Register. All these cases may be examined & receipt of the deposits with dates be noted on the Register. When these are still received in T Delhi, care for their early refund may be taken & result intimated to audit.

S.No.	Amount	Name of the official	Post	Vr.No vide which paid	Page No. of Regist.
1	600/-	Sh. RK Garg A.P.	700 Delhi	Tri Hgr. 47/19-6-78	51
2	600/-	O.P.Gupta	82/6 Bashapur Delhi	74/27-6-78	52
3	600/-	B.K. Verma	A-I/45 Vandapur	4/4-7-78	52
4	1000/-	R.K. Garg A.P.	2008 Delhi	Trinagar 19 & 20	67

19/8/81

(116)
105
78
78
114
85
70

(iii) As seen for the Register, trunk call charges in respect of the open telephones were to be recovered for the following individuals. However, there is no indication in the Register, whether the charges for the private calls were recovered or not. These cases may be examined with reference to cash book & recovery particulars indicated in the Register.

S.No.	Telephone No.	Billing date	Stat.	Amount.	Name of the individual.	Page No.
1	221005	1-12-20		6/-	Sh. N. Bhatia	87/Sl.No. 2
2	-----	21-7-20 to 20-1-20	MFC	5/-	--- Sl.No. 137-26	
3	-----	-----	MFC	12/-	Not given Sl.No. 1	
4	-----	-----	-----	23/-	Sh. Bhatia P-65	Sl.No. 5

It was further seen for C.T.D. No. 20 dated 10-8-79 that a payment of Rs. 9/- was made for trunk calls was made to P. & T Deptt. on a/c of the 4/22/79.

Sl. No.	Date	CTD. Stat.	Amount.
06072	25-5-79	MFC	6/-
01058	18-6-79	PPT	3/-

As per remarks viz. Who had booked the trunk calls. The details of the T.C. may be obtained for verification & refund of money. As such it cannot be presumed that there was private Trunk Calls. However, the query remains unanswered & the recovery may not be effected & credited to Govt. under intimation to audit.

Handwritten notes and stamps: 115, 204, 54, 58, 60, 84.

According to ceiling fix... vide order No. DA /1-69/Tele/56... Engineer is entitled to 750 calls... 250 free calls allowed by the... of the telephone Register reveals... in the 4/-- residential telepho...

S.No. TeleNo. P.date.
1 392079 11-11-77
at the residence of to
Sh. RM Putaswamy. 10-2-78

2 392079 11-2-78 to
10-5-78

S.No.	TeleNo.	P.date.	Remarks
1	392079	11-11-77	at the residence of to
1	392079	10-2-78	Sh. RM Putaswamy.
2	392079	11-2-78 to 10-5-78	

...all calls Excess Amount of Remarks.
calls, excess calls.

... of Rs. 972/30

... paid vide vr. 747/30 P-77

... of 20-11-79

... amount works to

... calls. Hence excess

... 12: 1491.

... 766/50 P-77

... 1453/80

... paid vide

... of 20-11-79.

... all calls for this

... amount works to 3105

... Hence excess calls

... 285.

... A sum of Rs. 1453/10

... may be recovered &

... recovery particulars

... intimated to audit.

..26..

3, 392079

11-11-77

10-2-78.

(14) (203) (157) (13)

A sum of Rs. 900/- was paid
 vide Vr.No. 3 of S-12-79. The
 telephone call bill for this
 period amounting to Rs. 972-30
 has already been paid vide Vr. No.
 5 of 20-11-79 (at (1) above).
 It is remarked in the Register b
 the EE. that the bill may be
 paid under protest, since for the
 same period a sum of Rs. 972/-
 has already been paid. Instead o
 taking up the case with P&T Delhi
 to cancel bills a sum of Rs.
 900/- was paid more probably to
 avoid disallowance. The case
 may now be taken up with the P&T
 Deptt. for refund & its result
 may be intimated to audit.

Kanjharwal Handal Sub-Division.

Handwritten notes and numbers in circles: 74, 196, 58, 67, 65.

S.No. of Unpaid Register of for the year. Amount unpaid.
unpaid wages.

101-5	72-73	Rs. 43-60
-----	73-74	Rs. 284-55
-----	75-76	Rs. 271-75
-----	80-81	Rs. 37-00
-----	81-82	Rs. 149-00
-----	82-83	Rs. 452-00

Makrula Division.

Unpaid for the year. Amount of unpaid wages.

65-66	09-50
66-67	637-20
68-69	43-35
71-72	175-00
72-73	250-25
73-74	673-20
74-75	185-40
75-76	604-05
75-76	254-55
77-78	54-00

Handwritten initials: N. H. S.

Para-20: Unpaid wages register

PARA-31

Handwritten notes: 29-76, 38, 39, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100

On review of unpaid wages register of sub-divisions it was observed that unpaid wages were shown in the register as work as 66-67 onwards as per details given below, but no supporting record was shown to audit. In absence of this record, it could not be ascertained whether the amount of unpaid wages in question was deposited with divisional officer or payment was made to the labour engaged on the concerned M. Roll.

Full facts in this regard, may please be intimated and if the payment was not made to labour. The amount shown as unpaid may be recovered from sub-division adjusted in respective heads under intimation to audit.

- Next page

Handwritten notes: 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100

P. 1000-37
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HRA Rebate of Rs. 5400 u/s 10(13A) of I.T. Act in the absence of Rent Receipts (duly verified & accepted by DDO/H.O).
 Rebate on savings allowed in support of proofs available. Life Ins. paid on LIC premia also disallowed.

64
 79

3. Sh. T.C. Sharma JE

Gross Salary	Rs. 77,207
(-) Std. Ded.	15,000
Taxable Amount	62,207 of say
Tax	62,210
Rebate on savings	3,663
Bal. Tax Remissible	2,928
	<u>635</u>

Remarks :-

- (i) G. S. wrongly taken as 76,926/- against actual Rs. 77,207.
- (ii) H.R. Receipt from Smt. Vinita Devi, V-246 Gali No. 11 (relation Mother) @ Rs. 1000/- p.m. disallowed in the absence of acceptance of rent receipts by DDO/H.O after verification of production of receipts.

4. Sh. Rajesh Singh JE

U/s Sec of I.T. Act, rebate on LIC policies of spouse and children is allowed, if the premia are paid by rebate claimant from his/her own savings. Sh. Rajesh Singh, JE had availed rebate on LIC premium of Rs. 5022 (rebate Rs. 1016) in respect of his wife Smt. Sneh Lata against Policy No. 1201155914. DDO/H.O is requested to obtain the following documents in support of rebate of Rs. 1016/- which rebate to be disallowed and recovery of Rs. 1016/- be made from him.

- (i) Proof of payment from the savings of Sh. Rajesh Singh.
- (ii) A certificate from the employer of his wife that she did not avail rebate on LIC policy.

S. Sh. Restam Singh

Sh. Singh had availed rebate on LIC policy of his wife (LIC Premium 7065, rebate amount 613/-).
 Proof of LIC premium paid receipt was not found enclosed with the calculation sheet.
 Sh. Restam Singh may ph. be requested to furnish the following documents for filing which necessary rebate allowed amounting to Rs. 613/- will be made.

- (i) Proof of LIC premium receipt of Rs. 7065-
- (ii) Proof of payment from the savings of Sh. Restam Singh, JE
- (iii) A certificate from the employer of his wife, Smt. Sushy Singh to the effect that she did not avail rebate on said LIC Policy in 1947.

C. Proof of savings

In the following cases, it was observed that no proofs of savings were found enclosed along with the calculation sheets. The concerned officers/officials are requested to submit the copies of saving accounts, filing which necessary of rebate allowed will be made as per normal system.

S.N.	Name of officer	Documents of savings to be produced	Rebate allowed to be removed in the absence of compliance
1.	Sh. Hans K. JE	PF 5,000 LC 4,970	9,970
2.	Sh. D. Prakash, AE	LC 2,000	1,818
3.	Sh. S.M. Bhatia, EE	LC 6,112,114,117 NS 1,800 ULIP 600 PF 1,000	8,153
4.	Sh. M.C. Verma, SE	700 5,700	1,218
			<u>11,879</u>

Calculation sheets in the names of the following officers were found. Same may ph. be traced out and shown to audit for test check: -

- (i) Sh. M. Faruq, JE
- (ii) Sh. Azimuddin
- (iii) Sh. S.N. Prasad
- (iv) Sh. Mard. Ajmal Zafri

Settled
Refd

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Following agreement orders and work orders were awarded on urgent basis against limited/restricted quotations. On scrutiny of period of execution of works with stipulated period, it was observed that following works were completed beyond the stipulated time. However, no compensation for slow performance /delay in execution of work was levied. There was provision for compensation @ 1% or smaller amount for each day of delay subject to the maximum of 10% of estimated cost. In case of agreement orders, final payment of bills have also been paid without levying any penalty. In number of cases, it was observed that proforma/ application for grant of extension was applied for by the contractor after 6 months to 1 year after execution of work. Request for extension of time after a gap of 6 months of 1 year is not justifiable. In some cases hindrance report is also not available.

Agreement Order No.	Name of Contractor	Time Allowed	Date of Start	Date of Comp.	No. of days delayed	Esti. mated cost	Reco- very
F.22(93)/95-96/AB/FCDI/76	Sanjay Sahni	2 Months	13.4.96	12.7.96	1M	2,60,350	26035
59/95-96	Rohan Lal	2 Months	1.4.96	19.6.96	19 days	344238	34423
3/96-97	Sanjay Sahni	2 "	13.4.96	12.7.96	42 days	252700	25270
F.22(71)/95-96/AB.FCDI/5601	Lalu Ram	2 "	1.4.96	19.6.96	19 days	336530	33653
F.22(5)/96-97/AB.FCDI/26	Ravinder Tomar	2 "	10.9.96	3/97	4M	702800	70280

(extension not applied till date)

In case of following works orders, it was observed final payments are yet awaited, but no notices have been sent to ~~contractors~~ contractor for default in execution of works. Needful be got done now under compliance to audit :-

Work Order No.	Name of Contractor	Time Allow-ed	Date of Start	Date of Com- pletion	No. of days delayed	Estimated cost	Recover
3	Jegdish Singh	2M	15.3.96	25.7.96	72D	3.51L	35,100
14	Satish.Kr.	1M	1.8.96	5.10.96	35D	2.76L	27,627
13	A.C.Sharma	1M	1.8.96	5.10.96	35D	2.76L	27,627
12	Hans.Kr.	45D	1.8.96	5.10.96	21D	(to be workedout)	
10	partap Singh	15 days	27.7.96	3.9.96	23D	176337	17633
						<u>1,07,987</u>	

Reasons for inadequate notices and non-levy of compensation for slow performance/delay in execution of work be elucidated to audit and above pointed recovery of Rs. 2,197,648/- may please be either recovered from the defaulters or amount regularized from the next higher authority to the competent-authorized to regularize the extension after lapse of the financial year as per powers delegated under DFPRs.

Gaza m.
PARA-34

(Memo No. 10
Dated: 20/1/98)

72
42
47
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B

sub
extra

Recovery of balance cost of Rs. 4,70,218/- from D.W.S. & S.O. Undertaking, E-39, Connaught Place for Deposit Work - Construction of bridge across Palam drain at RD 3650M for supporting 800mm water main

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A deposit work named Construction of Bridge across Palam Drain at RD3650 for supporting 800mm dia water main was entrusted to this Unit by D.W.S. & S.O. Undertaking, Connaught Place Division alongwith payment of estimated cost of Rs. 7.71 Lacs. The work has been completed by the Unit in June '96 at total cost of Rs. 1,14,210/- and paid off all the due payments to the concerned contractor. Bridge has not yet been handed over to D.W.S. & S.O. The Unit is requested to take up the matter with the D.W.S. & S.O. for release of balance cost of bridge already paid by the Deptt. - Rs. 3,43,218/- + Departmental charges Rs. 1,27,000/- and handing over the bridge to them under compliance to audit.

Recovery on a/c of non-deduction of voids

On test check of following work order/Agreement orders files, it was observed that 10% deduction for voids was required to be done from the quantity computed. However, scrutiny of running/final bills paid against these work orders/Agreement orders did not reveal the any deduction for voids. Measurement Books were not produced by the Unit in respect of such bills. In the absence of Measurement Books, it could not be confirmed whether the actual deduction on a/c of voids was actually made or not. The Unit is requested to produce all bills paid till date alongwith MBs for cross verification. If no such recovery was made, amount may be worked out and recovery made from the concerned contractor under compliance to Audit.

W.O. No./Agreement order No.	Name of Contractor	Rate of ded. on a/c of voids
A.O.N.F. 22(5)/4/97 14/F.O. 2/26	Ravindra Tomar	10%
W.O. No. 5	S. C. Shingra	5%
W.O. No. 6	J & S Constl.	5%
W.O. No. 7	M. M. E.H.	5%
W.O. No. 4	Anand Builders	5%
W.O. No. 30/96/97	Pradeep Kumar	10%

Similarly, other cases where deduction on a/c of voids was to be made may bills be reviewed and recovery made from the concerned contractor under compliance to Audit.

~~TRIPATHI~~
(R.K. Gupta)

H.O. / S.D.O.
 C.B.I.
 New Delhi

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 124

46 Sub: Irregular issue of work orders
 During the year 96-97 21 Work orders were awarded and executed, amounting to Rs. 52.43 L (as per Annex 'A').

On scrutiny of Work orders files, following common observations were made:—

- (1) All the works were taken up on urgent basis on Work Orders basis with the approval of competent authority;
- (2) Most of the works were split up in view of urgency;
- (3) No approval was obtained to award work orders without call of tenders on quotation basis;
- (4) All the 3 quotations were received by hand.
- (5) In many a cases, quotations were received in form cover. N.O. need
- (6) No Purchase/work order committee was formed.
- (7) No accounts functioning of Associated Finance was invoked even in work orders between Rs. 1 - 3 Lakhs.

As per CFWA Code II, following irregularities were noticed:—

- (i) As per Para 15.2.6 and 15.2.7 awarding of work orders above Rs. 500/- was irregular. ?
- (ii) All the work orders were awarded on three quotations basis. CFWA Code does not say anything that work orders are to be placed only on quotation basis. ?
- (iii) Orders of competent authority were obtained for execution of jobs on work orders basis only. Orders of competent authority have indicated work orders are to be placed on limited quotations basis. ?
- (iv) As per Para 16.1, as far as possible, tenders should be called for all works costing more than Rs. 2500/-. In case of urgency, prescribed period of notice may be reduced. This requirement was overlooked.
- (v) As per Para 16.2, in emergent cases or when the interest of work demands, works may be awarded without call of tenders after approval of the competent authority as per powers delegated. The precise nature of the emergency involved should be recorded by the Divisional officer before dispensing with call of tenders for works costing more than Rs. 2500/-. Thus, in such cases restricted tenders are required to be called for as per procedure →

last claim below:—

Restricted tenders can be called for, on the following grounds →

- (a) The work is required to be executed with great speed which not all contractors are in a position to generate;
- (b) Where the work is of special nature requiring specialised equipment which is not likely to be available with all contractors; and
- (c) Where the work is of secret nature and public announcement is not desirable (M.P. Para 18.4.1)
- (d) As per Para 18.4.2, procedure for restricted tenders should be adopted only when it is absolutely necessary. There need be no restricted list of contractors but when restricted tenders are to be called, the list of contractors should be as big as possible so that competitive tenders are received. ~~etc~~

In the works orders executed, it was observed that work was of secret nature where public announcement was not desirable, special nature requiring specialised equipment, nor the work was of such a nature which all contractors could not do in great speed.

Hence calling of ^{restricted} quotations was against the spirit of above referred rules. And calling of only 3 quotations from the contractor of their choice was by itself totally undesirable in the interest of availing the benefit of competition and economy in govt. expenditure.

- (vi) According to Para 18.8 of CPWD Manual II, there is provision for circulating the demands of works to Hony. Secy, Central Builders Association, 44 Regd Building, New Delhi under copy of posting, in order to give wide publicity. This requirement was also overlooked.

- (vii) In calling/inviting minimum 3 quotations in each work order, govt. not only lost the benefit of competition but also realization of tender fee from Rs. 150 (for works costing upto Rs. 1 Lakh) and Rs. 500/- (for works costing between Rs. 1 Lakh and 5 Lakhs) on side of one tender application.



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As per para 33.12.3 of CPWD Manual Vol. II, The Contractor shall employ one Diploma Holder when the tendered cost of work is more than Rs. 2 Lakhs but is less than Rs. 5 lakhs. In case the contractor fails to employ the technical staff as aforesaid, he shall be liable to pay reasonable amount not exceeding the amount shown below for each month of default—

- In case of ¹ Diploma Holder is required to be employed — Rs. 2000 p.m.

This clause was also overlooked while awarding contracts for about Rs. 1 Lakh. Thus the works were executed in the absence of a technical supervisor of the contractor & penalty for default was not imposed.

(ix) In case of Agreement orders, where bids publicly were given, the works were finalized 14.15% to 46.71% below the estimated cost. For instance.

Agreement No.	Estimated Cost	Name of Contractor	Cost of Tenders awarded	Cost Appraised below Est. Cost	No. of Tenders Participated
4/96-97	7,226	Bhaji Ram F-4 Laxmi Nagar	4,068	46.71%	11
26/96-97	7,28,900	Ravinder Tuma	4,34,500	38.17%	11
22/96-97	7,41,536	Kalyan G-265 Gokul Park	5,28,562	24.66%	12
27/96-97	5,49,673	Rajesh Khare	4,44,400	19.15%	8
16/96-97	1,49,213	Jai Bhagwan	1,06,211	28.82%	9
17/96-97	3,55,696	Bhim Singh	2,26,000	35.50%	11
18/96-97	3,01,784	Sidhant Singh	1,73,187	42.60%	8

However, in all the works orders, quotations were received above the estimated cost ranging from 14.8% - 70.17 (though negotiated and finalized between 11% and 28% above the estimated cost).



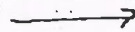
(37) 2A 43 55 77

Out of 21 Work Orders, 9 Work Orders have not been negotiated and finalized even after 1 1/2 yrs. Their execution, as per details given below, 75% payments have already been made in 96-97 and bal. 25% payment is pending subject to finalization of work orders. This is against the provisions of GFRs and Agreements/Contracts. A work order/Agreement order cannot be completed until rates are decided at first hand before commencement of work. Matter may please be taken up with the next higher authority to take above work orders accepting authority for finalization of the above work orders as per the requirement of DFR for finalization/registration of expenditure pertaining to previous ^{Fin.} year.

List of work orders yet to be finalized

Work Order No.	Name of Contractor	Rates offered
3	Jagdish Singh	3,58,645 M.8% above EC
4	Anand Builders	3,96,710 21.31% —d—
5	S. C. Dhillon	3,65,813 24.55% —d—
6	J & S Const.	3,98,058 24.55% —d—
7	M. M. Eesth.	3,98,357 24.24% —d—
8	N & K Const.	2,35,520 38.36% —d—
10	Partap Singh	2,44,713 37.64% —d—
13	A. C. Sharma	3,43,832 24.45% —d—
14	Satish K.	3,59,800 30.26% —d— 3,59,800

Reasons & may pls. be elucidated to Audit for execution of works without finalization of work orders and for limgaly/pendency of finalization of above contracts.



Handwritten notes and stamps in the top right corner, including a circular stamp with the number '71' and other illegible markings.

Keeping in view of the above, the work orders were not executed in straight forward manner and caused monetary loss to the govt. Matter is being reported to higher authorities of Govt. of Delhi to look into it and for streamlining the procedure in future.

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LIST OF WORKS EXECUTED ON WORK ORDER BASIS DURING THE YEAR 2007-08

No.	Name of work	Name of agency.	Amount of W.O.	Date of order.	Date of completion.
1.	Cons ⁿ of boundary wall on Bankho road dr. in Kh.No. 22/6/1 & 2 of Vill. Chhatri.	M/o N&K Const. Co.	Rs. 258099/-	15.4.96	14.6.96
2.	Filling of earth in community centre of Vill. Chhatri under Mini Plan of Vill.	Sh. Jaijit Gulia	Rs. 300000/-	2.5.96	28.5.96
3.	Modification in cement 3 store & roof of Chhatri house.	Sh. Jagdish Singh	Rs. 350045/-	15.3.96	25.7.96
4.	Cons ⁿ of Munulla bung from RD-0 to RD.350 M.	M/s Anand Builders	396760/-	5.6.96	29.6.96
5.	Cons ⁿ RD.360 to 500 M.	Sh. S.C. Dhingra	365813/-	5.6.96	29.6.96
6.	Cons ⁿ RD.900 to 1500 M.	M/o J.S. Const.	398050/-	5.6.96	29.6.96
7.	Cons ⁿ RD.1500 to 2000 M.	M/s M.H. Enterprises	398357/-	5.6.96	29.6.96
8.	Providing & laying road bajri over URM road on left bank of M.C. road from RD.4000 to 10000M.	M/o N&K Const. Co.	230580/-	27.7.96	15.8.96
9.	Cons ⁿ RD.10000 to 50100 M.	Sh. Sohan Kumar	Rs. 2.00	27.7.96	27.7.96
10.	Providing & spreading road bajri on the r/s from Kakraula road to Jassidpur office complex.	Sh. Pardeep Singh	Rs. 2.43	27.7.96	27.7.96
11.	Cons ⁿ of brick masonry para wall on existing old bridge on rd. 4000M of Bankho road dr.	M/s Mira Mend Kherru	41910/-	7.9.96	17.9.96
12.	Cons ⁿ of URM road & gullyway on rd. 10000 to 15000M of Ayazpur ward in Behauli block.	Sh. Hanshi Sharma	282800/-	1.10.96	5.10.96
13.	Cons ⁿ of URM road on the top of Aya Nagar bung from RD.000 to 15000M in Behauli block.	Sh. A.C. Sharma	343832/-	1.10.96	5.10.96
14.	Cons ⁿ RD.1500 to RD.3000.	Sh. Sohan Kumar	359800/-	1.10.96	5.10.96
15.	Plan/repair of chowki A Vill. Chhatri in M.C. block.	M/s Mahnoor Labour			Work order 2000/03
16.	P/L 150mm dia class-P-2 RCC pressure pipe under Major/Genl Chhatri road near BDO office.	M/s Sumit Builders	38344/-	0.10.96	22.10.96
17.	Major repair of Jeep No. DAE-30 M/s Cbros such as overhauling of Engine, Automobiles in workshop, & cerying & supervision.		37440/-		
18.	Preparation of detailed design & dep. for cons ⁿ of RCC bridge on rd. 3500M of old rd. dr. from crossing to rd. main.	M/s Bharat Project	13000/-	19.2.97	20.3.97
19.	Repair of existing old terminal tax office building.	Sh. Jai Bhagwan	Rs. 116772/-	11.1.97	20.1.97
20.	Cons ⁿ of front boundary wall with gates & grills.	-do-	Rs. 22223/-	11.1.97	17.1.97
21.	Work on partitions & doors with necessary completion.	M/s POLYFAD Engineers.	Rs. 498720/-	11.1.97	16.1.97
22.	Work on supply & sanitary arrangement in the U.M. office at Kapschera.	Sh. Jai Bhagwan	Rs. 19584/-	11.1.97	17.1.97

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PPRA-37

(3) Irregular Purchases of Section & Delivery Pipes
amounting to Rs 62,675/-

During 96-97, Section and Delivery Pipes amounting to Rs 62,675/- were purchases from M/s. Successive Hose Pipe Pvt. Ltd., SI Ajmeri Gate, Delhi-6. Scrutiny of purchase file, following irregularities were observed:—

- (i) Requirement of open tender system i.e. invitation to tender by public advertisement was overlooked.
- (ii) Reasons for overlooking the above requirement also not consulted and approval for limited tenders also not obtained from the competent authority.
- (iii) Quotations/Tenders from atleast 11 other firms were required to be invited for 'limited tenders' from approved/selected contractors/suppliers. This requirement was also overlooked and min. requirement of 3 successful tenders was followed and benefit of competition was not arrived in the interest of govt. economy.
- (iv) Quotations were received by hand from the contractors/suppliers of their own choice.
- (v) Quotations were received by hand. It means rates were not known to one and all.
- (vi) Purchase was not within the power of EE. No prior approval/sanction was obtained.
- (vii) No govt. agency was involved.
- (viii) No manufacturing co. was invited to participate.

Irregular purchases of Cement — 48

During 96-97, following purchases of Cement were made:

(1)	August '96	Cement Corporation of India	101 MT	2840 PMT	2,86,840
(2)	11.9.96	Raymond Ltd.	200 Bagg	132/- P/bag	26,400
(3)	Dec. '96	—d—	225 Bagg	127/- P/bag	28,575
(4)	Feb. '97	Vikram Cement	12 MT	2440 PMT	29,280
(5)	March '97	—d—	40 MT	2440	97,600/-

Scrutiny of purchase file, following observations were made:—

- (i) Purchases above at (1), (2) (3) were made on single quotations.
- (ii) Purchases at (5) were made on 2 quotations.
- (iii) All the quotations were received by hand.
- (iv) As per requirement of Cr.P., minimum requirement of 3 successful tenders was not complied with.
- (v) No purchase committee was formed.
- (vi) No member of Associated Finance was involved for purchase above Rs. 20,000/-
- (vii) ~~The EE is empowered to make purchases for Rs. 30,000/- and above. The purchases at (1), (2) & (3) were made by EE without obtaining approval/consent of next competent authority for purchases above Rs. 3,000/-~~

Keeping in view of the above, purchases were not made in straight forward manner after creating adequate competition in the interest of Govt. exchequer.

(5) Irregular purchases

(41)

Scrutiny of following purchases. A/V/S observed (checked) that following irregularities were observed.

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- (i) No purchase committee was formed
- (ii) ^{Only} three quotations were obtained in all these purchases. Thus, in the situation of having 3 quotations only, adequate competition was not created to arrive at the best competitive rates in the interest of govt. expenditure.
- (iii) All the quotations were received by hand. It means rates were known to one & all.
- (iv) Quotations were collected from the suppliers of their own choice.
- (v) No govt agency was involved.
- (vi) No manufacturing co. was directly involved.
- (vii) Thus, procedure of making purchases from by the Unit was not in the interest of creating healthy competition and hazardous to the govt. expenditure.

From the irregularities observed from para 1-5 above, it is clear that purchases were not made after creating due competition to arrive at the best competitive rates in the interest of govt. revenue. Thus, all the above purchases are treated irregular. Reasons may pls. be explained to audit for ^{the} lapses, and the total amt. govt. regularized from the competent authority under intimation to Audit.

<u>Name of Supplier</u>	<u>Value of goods purchased</u>	<u>Items purchased</u>
(1) Kapoor Paints & H/W Electricals G-118, Pulem Rd, Vaishali, ND-5	15,516	Hardware items
(2) Bee Electronic	4,500	Photostat Toner
(3) Laxmi Paints & Electricals	11,320	Hardware items
(4) Jyoti Electricals & Electronics	19,872	Electrical items
(5) Pooja Electric Trading Co.		
(6) Hemkunt Bearings	21,483	Bearings
(7) United Networks	23,460	EPA BX System
(8) Aditya Technologies (P) Ltd.	8250	Paper shredder M/c
(9) M.H. Chauhan Marble, Gaden	56,888	Foundation Stone
(10) Uday Constructions	9151	Building Material
(11) Dada Dev Timber & Steel Co.	1050	Hiring of Building M/R Shuttering

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Noted for future compliance check
[Signature]

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In the following cases, it was observed that purchases were bifurcated to avoid costal formalities. In some cases it was also observed that purchases were made without observing costal formalities. All these purchases made in that violation of costal formalities are treated irregular. A list of few instances observed on test check is given below.

The DDO is requested to review all the such purchases made during 9-97 and consolidate a list and get the expenditure regularized from the competent authority after obtaining support facts section.

Bill No	Name of Supplies	Amount	Remarks
764/1	Vco Prakash Gupta	700] Bifurcation of Purchase
784/2	— do —	585	
225/11	Jai Singh Saini Sd. dt. 1-3-97	2250] No quotation
CV-5A 9/16/96	Balraj Saha	1250] Bifurcation of Purchase
CV-2 of 6/96	— do —	1313	
CV-13 of 14/96	Bhajan Elect.	1000] — do —
CV-16 of 12/96	— do —	700	
	Rekha Electricals	445] — do —
	— do —	466	

Noted for future compliance plan
/s/

H.O. / DDO
C.D. /
N/D/Div

(R K Gupta)
1/97

Para 28 (97-98) PARA-28

1784 (16) 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100

Subj. - Regularization of expenditure on Motor-vehicles amounting to Rs. 18,19,937/-

On scrutiny of repair and maintenance bills of Motor vehicles, following observations were made:-

- (1) All the repairs and maintenance (including major repairs/replacement of parts) were undertaken without the approval of Technical Office of Govt. of Delhi.
- (2) Repairs were not undertaken from the Workshops approved/authorized by Govt. of Delhi.
- (3) Estimates for repairs and quotations for spare parts were called from 3 firms of their own choice.
- (4) During 96-97, an expenditure of Rs. 18,19,937/- was made on repairs & amount of motor vehicles, as per Annexure 'A'.
- (5) Major repair of Jeep No. DHT 30 was got done from M/s. Obros Automobiles with work order No. 17 for Rs. 37,440/-.

Irregularities observed

- (1) In the absence of verification and approval of estimates of repairs and maintenance, it could not be confirmed whether the repairs/spare parts required were genuinely required, or not.
- (2) In the absence of repairs & maintenance from authorized/approved workshops by Govt. of Delhi, it could not be reached the competency and genuineness of dealers.
- (3) The requirement of minimum 3 successful tenders, as per CFR was followed up. However, as per CFR when limited tenders are to be called the list of...

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Supplies should be as big as possible so that competitive tenders are received. Calling of estimates/quotations from 3 firms of this choice was irregular.

(4) Under which powers, the EE is empowered to make a huge exp. of Rs. 182 Lakhs on repair and maintenance of vehicles in a financial year.

(5) Major repair of Jeep No. DAE 30 was awarded/obtained from M/s. Bross Automobiles on Work Order basis. Issue of Work Order for major repairs of motor vehicle does not cover under the ambit of classification of functions of PWD.

Keeping in view of the total exp. of Rs. 181,83/- (excluding petty expenses such as puncture and routine servicing) is treated irregular. This exp. is not regularized from the competent authority and observations of audit may pl. be noted for future guidance.

Noted for information

[Signature]

(R. K. Gupta)

AD

Prof. D.D.

(S.D.)

W. S. Datta

	Name of Party	Amount	
DEB 3464	Classic Automobiles	4,370	
	American Radio	5,718	
	Yogee Singh Sethi & Co	29,200	
	Classic Automobiles	2,700	
	— do —	2,700	
	— do —	5,734	
	Hind Battery	4,898	
	BED Autoparts	9,118	64,958
DAE 30	Osron Automobiles (P) Ltd.	37,440	
	Dixon Battery	2,000	
	The Tyre House	10,600	
	Classic Automobiles	2,512	
	Ram Motor Engg. W/Shop	8,190	62,212
DED 4836	Bhupinder Industries	19,500	
	Yogee Singh Sethi & Co	2,870	
	— do —	3,300	
	Hind Battery	4,898	30,568
DEG 3380	Nayafgarh Service Str.	11,760	11,760
DH 3 3262	UP Motor & Tractors	3,375	
	Bhupinder Industries	750	10,875
DL 201 0564	Deli Automobiles	1,770	
	Bastar Tyre House	210	1,980
			<u>1,81,958</u>

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Page 02 PORA-39

No. 13. (99) 98

Memo No. 11
Dated 20.1.98

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Sub: Inadequate time-limit for publicity of Tenders

As per Para 18.6 of CPWD Manual, Vol. II, the following time limits between the date of call for tenders and the date of opening of tenders are laid down, but their period may be varied at the discretion of the officer competent to accept the tender. In order to ensure keen competition and prevent loss to the Department of the benefit of competitive rates, the above time-scale shall be adhered to. Any reduction in time as above shall be only in rare cases and ordered by the authority, for recorded reasons-

- a) 10 days in the case of works costing upto Rs. 1 lakh
- b) 2 weeks in the case of works costing between Rs. 1 lakh to Rs. 10 lakhs.
- c) 3 weeks in the case of works costing more than Rs. 10 lakhs.

Further Para 18.7 of the Manual clarifies that since advertisements are sent to press through the Publicity Organization and they also take some time in actually sending the advertisements to the newspapers, it is essential that this margin should also be taken into account in fixing the period above so that the contractor gets a clear notice of that period from the date, advertisement appears in the press.

Scrutiny of tender files, it was observed that in the press releases, sufficient time as given in CPWD manual was not given. In the tenders costing between Rs. 1 lac to Rs. 10 lacs, 8 - 10 days' time was given between the date of release of advertisement and the date of opening of tender. It was further observed that the last date of receipt of tender application was 4-5 days in advance; time and date of submission of tender 2-3 days in advance to the date of opening of tender. Thus, in actual, 4-6 days was given to contractors intending to tender/participate against the enquiry. Keeping in view of inadequate time available to collect tender forms, 5-10 tender forms were sold and 2-5 contractors participated/offered their rates. In all these cases, reduction of time limit was within the power of Superintending Engineer i.e. accepting authority of tenders.

Reasons may please be explained to audit :-

- i) as to why sufficient time-limit was not provided to ensure healthy competition and prevent loss to the Department of the benefit of competitive rates;
- ii) as to why approval of Superintending Engineer was not obtained (in rare cases);

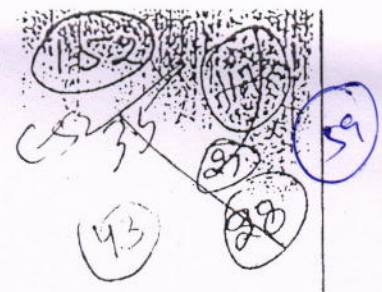
A list of such cases is given at Annexure 'A'. All these tenders may please be got regularized from the competent authority under compliance to audit and observations of the audit may please be noted for future guidance.

1997-98

Date: - 21.1.96

Para-40

Removal of unauthorized constructions from Khassan No. 362 - Construction of R.R. Masonry along land boundary of Ponds in Village Chhenki in N.G. Block



Scanning of Agreement Order file of Construction of R.R. Masonry along land boundary of Ponds in village Chhenki in N.G. Block falling under Khassan No. 96 and 362, Khairatabad

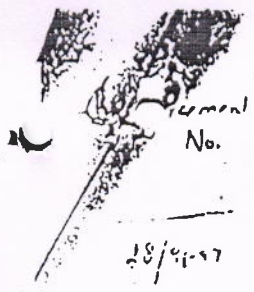
The following observations were made:-

- (i) Order was given to Mr. Batu Ram, RZ-28, Etm III, Mangloi, Delhi-44 vide order No. F-22(9)/96-97/As. FCO I/472532 dt. 12.2.97.
- (ii) The work was to be executed and completed from 21.2.97 - 19.5.97.
- (iii) As per correspondence of controlling Executive Engineer, some unauthorized constructions existed on the alignment of proposed wall and people responsible for these unauthorized constructions were not allowing the contractor to start the job.
- (iv) The help of BDO, Srinagar, Nijajgarh, demarcation for one pad under Khassan No. 96 was taken on 5.3.97 and the wall masonry work has been completed on the area falling under Khassan No. 96.
- (v) A total expenditure of Rs. 6,55,544/- has been incurred for masonry work on area falling under Khassan No. 96 out of total sanctioned cost of Rs. ~~10,74,266/-~~ 10,74,266/- & estimated cost of Rs. 10,22,444/-.
- (vi) Construction in area falling under Khassan No. 362 is pending for removal of unauthorized constructions existing there.

suggestions:-

- (i) Immediate action may please be taken up for removal of unauthorized encroachments and violation of land with the help of Dy. Commissioner (Nijajgarh) and concerned area's Dy. Comm of Police for early execution of work and within the tendered cost.
- (ii) Validity of Agreement was 3 months from 21.2.97 - 19.5.97. Since the work is getting delayed for reasons beyond control, validity period of the Agreement to get renewed.

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Annexure A

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Orderment No.	Estimated Cost	Date of Advertis - ment	Newspaper in which Ad. appeared	Last Dt. of Receipt of Application	Last Dt of sub of Tender	Date of Opening Tender
28/96-97	30.37L	Proposed 13-10-96 14-10-96 15-10-96		22-11-96	20-1-97	26-11-96
29/96-97	8.5L	10/8/96	Saras Bhand	17-8-96	15-9-96	21-8-96
	9.19L	10/9/96	IT 2AM	16-9-96	15-9-96	20-9-96
	5.5L	16/9/96	N-2	21-9-96	23-9-96	25-9-96
	3.48L	20-9-97	Saras Bhand	28-9-97	1-3-97	3-3-97
	2.33L					
	1.50L	27-9-97	Saras Bhand			
	1.50L					
	1.28L					
	3.9L					

In the absence of any other documents, all the cases and full details cannot be given.

Sl. No.	Sl. No.	Subject	Debit	Credit	Balance
	1	Requirement of Record	-	-	-
	2	Qualifying Service	-	-	-
5	(3)	Cash Book (works)	-	-	-
5	(4)	Works Register	-	-	-
5	5	Service Books	-	-	-
5	(6)	Security Deposit by Cashier	-	-	-
5	(7)	Remodelling of Nawada Train	-	-	-
5	(8)	Payment of Compensation	-	-	-
5	(9)	Postage Stamp Account	-	-	-
5	10	Lapsed Deposits	-	-	-
5	11	Hiring of Vehicles	-	-	-
5	12	Bill Register	-	-	-
5	13	Reimbursement of M. Bill	-	-	-
7	14 & 14(A)	Income Tax	19574	11921	6353
5	(15) (15(A))	UTGETS	2070	2070	Nil
8	16	Pending Pension Cases	-	-	-
9	17	OTR to work staff	-	-	-
5	(18)	Const. of Veterinary Polyclinic	-	-	-
5	(19)	G.I.F. Class IV	-	-	-
10	20	Condemnation of Vehicles	-	-	-
11	21	Imp. of Link Road in K.L. Kaphasera	-	-	-
12	22	Liveries Register	-	-	-
13	23	Chhanda Rest House	-	-	-
14	24	Providing & laying down carpet from Khawla to Dhul Saras	-	-	-
15	25	Irregular purchase of cement	-	-	-
16	26	Purchase furniture	-	-	-
17	27	Non production of Record	-	-	-
Total			19644	13291	6353
		O.B.	27	10	17

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1 PARA NO. 7

(Revised Audit Memo No. 13
Dated 29-6-06)

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Para-41
PARA-41

Sub: Reimbursement of Medical bill of
Rs. 1590 vide no. 90 dated 28/3/05.

On scrutiny of the record it
has been revealed that approval
of H.O.D. has not been obtained before
making the payment of medical
bill in exp. sh. Jnderpal Singh,
Bilder for treatment in Male Chauhan
Devi hospital. Exp/ct facts sanction may be
obtained to regularise the expenditure
of Rs 1590/- vide bill no. 90 dated 28/3/05

Other sch cases may be
reviewed at your level

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PARA-42

CURRENT AUDIT REPORT(PART-II) 2007-08

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Para-42
PARA NO.01 (55) (43) Ref.Memo No-16 Dated: 24/09/2008

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Sub: Forclosed work 'Development of Pond in Kh. No. 85 at village Dhoolsiras in Najafgarh.

The A/A & E/S Was accorded for Rs. 12.59 lac by the competent authority on 15/06/2006.

Details of call of tender of Estimated Cost of Rs. 9,89,836/-

S.No	Date of opening	L.I Contractor	Rate offered %	Tender amount (Rs.)	Remarks
1.	17.8.06	Sh.Kuldeep Singh	20.62 % above	11,93,968.00	Tender rejected due to higher rates
2.	20.11.06	Sh. Nitin Kumar Sharma	5.33% below	9,37,120.00	Contractor did not turn up & E.M. forfeited
3.	08.1.07	M/S Mahesh Builders	23.20% above (Negotiated)	12,19,453.00	Work awarded

The work was awarded in 3rd call. The stipulated date of Start & Completion was 25/04/2007 & 24/10/2007 respectively. The 1st R/A Bill (measurements taken upto 28/12/2007) of the work of the Gross amount of Rs.3,63,682/- paid to the contractor in Jan-2008.

The contractor vide his letter dated 05/05/2008 has requested to foreclose of the agreement because the clear site and demarcations were not provided to him. The AE concerned vide his note dated 30/05/2008 has also recommended for the foreclose of the agreement on the grounds that a separate work of Second Scheme deepening of ponds & laying of dry stone pitching on side slopes has already been taken up by the other contractor and the earth obtained from deepening pond will be utilized for the construction of Periphery Path (earlier work). The E.E. passed the orders on 20/06/08 to foreclose the old agreement with the direction to carryout the balance work as an extra item in the new agreement. The department has not yet paid the Final Bill to the contractor. The performance guarantee has already been released to the contractor.

" The scrutiny of the file, revealed certain lapses/shortcomings:-

1. The contract was not kept alive by granting provisional extension of time.
2. When the progress of work was 29.82% by the end of Dec.-2007 (after 8 months from D.O.S.). Why the department has not given notices under relevant clauses of the agreement to the contractor to accelerate the work during the period from Dec-2007 to April-2008:

Executive Engineer
Civil Divn.-I (I & FC)
Govt of Delhi

R. B. Mahli

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3. The department allowed to start of the second work without completing the works in hand and the delay if any occurred was due to lack of planning.
 4. The contractor approached the department on 05/05/08 i.e. after 6 months from the D.O.C. for foreclose of the agreement due to non availability of demarcation and clear site but the department in the letters dated 20/06/07 and 4/7/07 had informed the contractor about the completion of demarcation by revenue staff on 07/06/07. Hence, the reasons given by the contractor to foreclose of the agreement appeared incorrect.

In view of the above, it is clear that delay in completion of work was attributable to the contractor. The department also failed to take the action against the contractor under the relevant clauses of the agreement due to inadequate monitoring. The grounds given by the department to foreclose the agreement does not seem to be justified and were merely prepared to accommodate the contractor.

Due to foreclose of agreement, the intended purpose not served and the intended beneficiaries could not avail the facilities as on date. Moreover, the expenditure incurred was also become the wasteful expenditure.

In all the cases the stipulated date of completion is over but the progress of works is ranging between 18% to 67%. The department may explain the reason for slow progress and take necessary steps to accelerate the progress so that the people of the area may not be deprived of the timely benefit of the projects costing lacs of Rupees.

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PARA-43
Para-43
PARA No. 03
57

Ref Audit Memo No-13 Dated: 22/09/2008

Sub: Excess Expenditure of Rs. 5,87,438/- incurred on vehicles.

During the test check of records, it has been observed that there are four Sub-Divisions under the administrative control of the Executive Engineer. Tenders were floated for hiring vehicle and the work was awarded to the lowest agency:-

As per Finance Department orders, HOD is competent authority to incur an expenditure of Rs. 30,000/- P.M. on hiring of vehicles but while scrutiny of records, it has been observed that the department had incurred Rs. 5,87,438/- during financial year 2007-08 for which approval of Finance Department has not been obtained.

As per Rule-19.2.2 Account Code Charges which cannot be classified under "Construction" "Repair" and "Machinery & Equipment" head of expenditure accounted as contingent charges and charging such contingent expenditure to the contingencies of work is strictly prohibited.

During the test check of record it was seen that the Division was routinely charging the contingent expenditure of hiring of vehicle to the various work thereby inflating their cost.

During the audit of 2006-07, the audit party has also raised the excess expenditure of Rs. 6,81,235/- incurred on hiring of vehicles.

The observations/irregularities raised by the previous audit party has not been taken into account while incurring the expenditure during 2007-08.

Reasons for such irregularities may be explained to audit.

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Sub: Anomaly in Pay Fixation.

During the scrutiny of Service Books of JE'S/AE'S in respect of employees on the strength of CD-I, it has been observed that in the department JE'S had been granted the personal time scale of Rs.5500-9000 & 6500-10500 after completion of 5 & 15 years of regular service respectively in the grade. Later on, after introduction of ACP Scheme in August-1999, the department adopted the ACP Scheme and discontinued the personal time scale granted to employees earlier. The ACP Scheme envisaged for the two financial upgradation to the employees on the completion of 12 years & 24 years of regular services.

The test study of the records revealed that the earlier benefits of personal time scale granted were not withdrawn and the financial upgradation on the completion of 24 years of service was also granted to the employees without revising the pay fixation according to ACP Scheme. The details of anomaly noticed in the fixation of pay of Shri M.C. Joshi & Shri S.M. Akhtar is as under:

S.No.	Particulars	Sh.S.M.Akhtar, AE	Sh.M.C.Joshi, AE(CDS)	Remarks
1	Date of Appt.	12.11.79	01.01.80	-
2	Pay Scale	425-700	425-700	-
3	PayScale Revised wef 1.1.86 and the pay was fixed after granting the 1st Time Scale on completion of 5 years of regular services.	1640(1640-2900)	1640(1640-2900)	-
4	Pay Scale wef 1.1.95 after granting time scale after completion of 15 years	2240	2300 (2000-3500)	*Benefit of 2 nd Time Scale not given
5	Pay as on 1.1.96 on the Recommendation of Vth Pay Commission.	6900(5500-9000)	7300 (6500-10500)	-
6	Pay after granting 1st ACP wef 9.8.99 (after discontinuing the old time scale of 5/15) years vide order dt. 23/02/2005	6900+525 P.P. (6500-10500)	7900	-
7	Pay after granting 2 nd ACP wef 01.01.04	-	10000 (Fixed)	-

Similar anomalies have been noticed in the case of the following officials of the department.

<u>S.No.</u>	<u>Name & Designation</u>
3.	Shri A.K. Babbar, AE(CDS)
4.	Shri S.P.S.Schrawat, AE

The department may review such cases at their own level and the Over payment made to the employees be recovered under intimation to audit.

PARA NO-08

Ref. Memo No.12 dt.18/09/2008

Sub: Present status of work during the year 2007-08.

During the test check of Agreement Register, it has been observed that works (as per list) attached were awarded to the different agencies during the year 2007-08. In most of the cases the date completion as stipulated in agreements expired but no payment against these works were made by department as on date. The department may provide present status of these cases and also intimate the probable date of completion of these works. The department may also explain the reasons for non-completion of these works in the stipulated time but the reply of the department is still awaited.

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PART II

(CURRENT AUDIT REPORT)

2008-09 & 2009-10

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Para No: 1
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PARA-45
PARA-45

Sub. Un-fruitful expenditure of 26.78 lakh.

Administrative approval and expenditure sanction to Rs. 96.28 lakhs issued by divisional Commissioner & Secretary (Revenue) for the work protection of Gram Sabha land by construction of boundary wall in Kh. No. 55/25, 189/16/1/2, 45/24/2, 61/4, 61/5, 58/24/2, 53/9, 19/11, 56/16, 56/24 at paprawat in Najafgarh Block. The work was estimated to Rs. 8623019/-. 1st time Sh. Jaibir Gulia was the 1st lowest, the tender rates were 49.53% above the estimate cost; the tender was rejected being high rated. The work was re-tender 2nd time and the work was awarded to M/s. Mittal Construction Co. at a tendered cost of Rs. 77,44,200 - which was 10.19% below the estimated cost. The stipulated date to start and completion of work were 01.04.09 and 11.01.10 respectively.

Vide letter no. 8314 dt. 25.03.09 the BDO Najafgarh had informed that the said land is free from encroachment and litigation, ~~in suitable~~. As per the record provided it has been revealed that the contractor had abandoned the work due to non availability of clear/hindrance free site. On 09.09.09 the contractor intimated to the department that he has completed the work on the land which was free from encroachment, court case and free from hindrance, he further requested to hand over the balance site or he will withdraw the tender. On 12.01.10 he again requested that the balance hindrance free site may be provided within 15 days other wise he will execute the balance work on market rate.

Due to non availability of the clear site the work was foreclosed w.e.f. 15.11.09, and through 3rd RA (final bill) an amount of Rs. 2677897/- was paid to the contractor.

It appears that the department had not made the survey of the site and the work was awarded to the contractor only on the basis of the letter issued by the BDO Najafgarh, resulted unfruitful expenditure of Rs. 26.78 lakhs.

Para No. 2

~~Para-46~~
Sub Violation of CPWD rules

PARA-46

(17) (18) (19) (20) (21) (22) (23) (24) (25) (26) (27) (28) (29) (30) (31) (32) (33) (34) (35) (36) (37) (38) (39) (40) (41) (42) (43) (44) (45) (46) (47) (48) (49) (50)

In 2006 it was decided by the worthy Chief Secretary that major drains which are out falling into river Yamuna should be protected from garbage by way of construction of boundary wall along both banks of the drain and existing measures taken on bridges should be strengthened by way of providing wire mesh. In accordance with the scheme for Revamping of Najafgarh drain from Kakraula to Basaidarapur Bridge i.e. RD 30180m to RD 45316m was framed for which A/A & E/S amounting to Rs. 519.00 lacs was sanctioned. The estimate of Rs. 39768157/- was prepared and the work was awarded to M/s. K.B.G. Engineers at the tendered (negotiated) cost of Rs. 56959265/- which was 43.22% above the estimated cost with the stipulated date to start and completion of work on 04.08.2007 and 03.08.2008 respectively.

The structural design of wall was referred to IIT Delhi, after conducting wind tunnel test etc. a bigger section was proposed by the IIT for different site conditions and where raising was proposed by brick work IIT proposed use of cement concrete hollow blocks, and due to undulation in ground level variation in depth of foundation was proposed due to that the cost of the work was increased.

While scrutiny the record it has been found that till date work has not completed and through 16th RA bill Rs. 71255794/- has been paid to the contractor against the tender cost of Rs. 56959265/- which is 25.09% above the tender cost.

The following are the audit observations

1. As per CPWD Manual Rule 2.5.2. (1) The technical sanction can be exceeded up to 10%, beyond which revised technical sanction shall be necessary. Whereas the work has exceeded 25.09% above the tender cost, and 79.18% above the estimate cost and 20.33% above the justification rate of Rs. 59216586/-, but as per the record no revised technical sanction has been accorded.
2. As per CPWD Manual (2007) Rule 2.3.5 - Excess up to 10% of the amount of the A.A may be authorized by officers of the CPWD up to their respective powers of technical sanction. In case it exceeds this limit a revised Administrative Approval must be obtained from the authority competent to approve the cost as so enhanced. But it has been found that when it was due no revised sanction was obtained.
3. Before NIT if the proper survey of the site would have been made and the estimate has been prepared on realistic site basis the escalation of cost and delay could have been avoided.

Reasons for the irregularities may be explained to audit.

Para NO. 3

~~Para NO. 3~~ PARA-47
Sub. Wasteful expenditure of Rs. 15,06,732/-

The work providing and laying dry stone pitching on side slopes of pond in Kh. 85 at Village Dhoolsiras in Najafgarh Block was awarded to Sh. Dhramvir Singh Saroha at a tendered cost of Rs. 984121/- which was 24.29% above the estimated cost of Rs. 791802/- with the stipulated date to start and complete the work was 22.02.08 and 21.07.08 respectively.

As per the record provided it has been found the another work development of pond in Kh. 85 at village Dhoolsiras in NG Block was awarded to M/s. Mahesh Builders at a tendered cost of Rs. 1219453 - against the estimated cost of Rs. 989836/- with the date to start and completion of work was 25.04.2007 & 24.10.07, but the work could not be completed due to non-availability of the clear site because the work providing and laying dry stone of the pond was awarded. Since the work of peripheral path cannot be completed before deeping of pond and the earth required for the construction of path have to brought from out side keeping in view of above the work was foreclosed on 25.08.08 after making the expenditure of Rs. 369198/-.

Further it has been revealed that the work providing and laying dry stone pitching on side of pond also could not completed because of filling of earth in pond was not possible as per the order of Hon' able court as well as 9 point programme and adamant nature of villagers. Finally this work has also foreclosed on 15.02.10 after doing the expenditure of Rs. 1137534/- against the tender cost of Rs. 984121/-.

As per CPWD works Manual section 15.1 - before approving the Notice Inviting Tender (NIT) it is desirable to see the availability of clear site. From the above it can be seen that department had incurred Rs. 15,06,732 - (Rs. 369198 + Rs. 1137534) both the works were foreclosed due to non availability of the clear hindrance free site and execution of incomplete works does not serve the purpose of public interest and loss of money, manpower and resources, and it is not clear to audit under which circumstances the department had awarded 2nd work when first work was not completed.

CURRENT REPORT
PART - II (2010-12)

PARA NO. ~~52~~ ~~49~~

Audit Memo No. 07 Dated. 23 -07-2012

Sub- Infructuous expenditure of Rs.334.75 lakh.

As per clause 15.1 of CPWD Manual 2010, 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.

During the scrutiny of files and monthly progressive reports, it was observed that four works amounting to Rs.665.46 were awarded to different contractors and up to March,2012 an amount of Rs. 334.75 were paid to them. Now all the four works has been foreclosed due to non-demarcation of land by the revenue department as detailed below-

S. No.	Name of work	Tendered Amount	Stipulated date of Start	Stipulated date of completion	Date of foreclosed	Physical progress	Amount spent till 3/2012
1.	Const. of Boundary wall on land bounding along left bank of N.G. Drain from RD 0m to 17905m upto Chhawla bridge.	510.91 Lakh	02.06.08	1.6.09	18.3.10	45%	226.59 Lakh
2.	Const. of RR Masonry wall for protection of Ridge land in vill. Rajokari in Pocket-I (Balance work)	48.13 Lakh	6.07.08	5.12.08	8.12.09	53%	36.67 Lakh
3.	Raising of existing boundry wall for protection of Gram Sabha land with forest deptt. At	18.68 Lakh	7.10.11	4.01.12	8.11.11	5%	1.99 Lakh

1	vill Issapur in NG Block Const of RR Masonry wall for protection of Ridge land in vill. Rangpuri in Pocket A To B from Kh. No. 881 to 993	87.74 Lakh	1.09.07	31.05.08	1.2.10	20%	69.50 lakh
		665.46 Lakh				Total	334.75 Lakh

The expenditure of Rs.334.75 Lakh incurred on incomplete work has become infructuous and failed to serve the purpose. The reason for awarding the work without demarcation of land may be elucidated to audit and if the above mentioned work was re-awarded, the estimated cost and tendered cost may be provided to audit.

PARA NO. 2

Audit Memo No. 04 Dated. 17 -07-2012

Sub- Delay in execution of work.

During the test check of progress report for the month of March,2012 submitted by the office, it was noticed that some of the works as details given below were not completed in time although the stipulated date of completion of these work have been passed and 05 months to 4 year have already been lapsed from the stipulate date of completion.

S. No.	Name of the work	Stipulated date of completion	Delay
1.	Revamping of Nazafgarh Drain from Amberahi bridge to Kakraul bridge	13.07.2009	2 year 08 months
2.	Revamping of NG drain from kakraula bridge to Basaidarapur bridge	03.08.2008	3 year & 08 months
3.	Raising of boundary wall repair of foot paths and providing net in gills at Nagar Van Sagarapur	24.05.11	01 year
4.	Demolition & reconstruction of Gujjar Chaupal at Vill. Khyala in Rajour: Garden AC	12.07.11	08 Month
5.	Construction of Yadav chupal at village khyala	12.07.11	08 months
6.	Const. of additional first floor on existing Tyagi chaupal at vill.	17.06.11	09 months

PARA NO-15
(JASPAL SINGH)
PARITY NO-19

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7	Basaidarapur Dev. Of pond by constructing path steps etc. in Kh. No. 184 at vill. Bharthal in NG Block	04.07.11	08 months
8	Demolishing and reconstruction of general chaupal no. 2 at village Ranguri in N.G. Block	15.04.10	2 year
9	Demolishing and reconstruction of Badichaupal at village Chhawla in N.G. Block	11.01.2010	2 year & 2 month
10	Const. of Barat Ghar on GS land bearing Kh. No. 1036/1, 1036/2 & 1036/3 at village Rajokari CD-I	23.02.2010	2 year & 1 month
11	Revamping of Najafgarh drain from Amberah Bridge to Kakraula bridge RD 22435m to RD 30180m	12.07.10	1 year & 08 month
12	Improvement of approach road from Vill. Bijwasan main road to vill. Bharthal	28.10.11	05 months
13	Development of existing cremation ground at vill. Goela Khurd in N.G. Block	20.04.11	01 year
14	Installation of Motorized operated regulator gate and pumping sets on outfall of Mahipalpur Drain at N.G. Drain.	15.11.10	01 year 4 Months
15	Const. of C.C. pavements and side Drain in SC/ST basti at vill. Kapasheera.	28.06.10	01 year 09 months

Reason for delay in completion of works may be explained to audit and in future strict watch may be kept to avoid such delay.

59 PARA NO. 50 PARA-50

Audit Memo No. 3 Dated:- 13.07.12

Subject: Non - settlement of Accounts for deposit work.

Clause 3.6 of CPWD works Manual,2010 stipulates that "The Executive Engineer shall send to their Accounts Officers every month the Statement of Expenditure in form CPWA 65A along with the Schedule of Deposit Works in form CPWA 65, for transmission to the concerned client after verification. These should indicate against each work the amount of the estimate, the total deposit received and the expenditure

required, both during the month and upto date. The Executive Engineer should invariably endorse a copy of this statement to the concerned client and The Executive Engineer should also send a quarterly report to the clients showing the amount deposited and the expenditure incurred against each of the works for settlement of accounts

Further, it is necessary that the Executive Engineers settle their accounts against the deposit works expeditiously so that the amount in the books of the audit as well as the client does not remain unsettled for long.

During the test check of Progress report for the audit period i.e.2010-12, it has been noticed that in the following deposit works such as DDA, PWD, MLA and MP fund etc. the settlement of accounts has not been done so far even after completion of work.

(Amount in Lacs).

S.No.	Name of the work	Amount recd.	Total Expdr.	Unspent amount
1	Prot. Work for the outfall of storm water drain with Najafgarh drain at D/S of Dhool Siras Bridge at RD 20230m (PWD work.)	37.19	25.72	11.47
2	Const. Of boundary wall in pocket A,B & C for the compendatory plantation at village Revla Khanpur in N.G.Block (DMRC)	64.20	53.64	10.56
3	Imp. And development of existing cremation ground at vill. Bshfols in N.G.Block (Biwasan Consultancy AC-36)	12.78	10.63	2.15
4	Cons. Of outfall structure for disposal of discharge from trunk drain No. 2 connecting with Nazafgarh Drain at Dwarka (DDA work)	272.00	270.61	1.39
5	Prov. & laying 50mm thick bituminous macadam on existing surface in NE, NA, N S. of Vashnu Garden Assembly (MLA Work)	33.80	27.70	6.10
6	Cons. of Sabha Sathal in Bharthall Village in N.G.Block (MLA Work)	10.36	9.84	0.52

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7	Demoliting & reconstruction of General Barat Ghar at Vill. Palam. (MP work)	139.67	139.57	0.10
8	Demol. And recons. Of general chaupal at vill. Issapur khera in N.G. Block (MLA Work)	23.75	22.90	0.85
9.	Cons. Of Sajara raod and side drain connecting old Palam raod to Kakraula bridge in Matiala AC 34 (MLA Work)	64.20	37.58	26.62
10.	Cons. Of of inspection road and culvert on left side bank of Bijwasan. (MLA Work)	33.18	28.59	4.59

64.35

If the above mentioned amount has already been settled, the supporting documents may please be made available to audit.

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PARA NO. 55

Audit Memo No. 9 Dated:- 24.07.12.

Sub- Delay in final Payment.

As per Para 30.3 of CPWD Manual 2010, the final payment has to be released within six months (Clause 9) of receipt of final bill from the contractor for the work over Rs.15 Lakh. As per record, it had been observed the Division has taken more than six months in settlement of final bills. The undue delay on the part of the division may give a chance to the contractor for claiming the interest.

Name of the work	Date of completion	Remarks
Construction of two lane RCC Bridge across N.G Drain At RD 31970m to connect vill. Baprola Tilangpur kotla and Rajapur Khurd.	10.01.2010	Final bill was received on 01.09.2011 & is still pending at the time of audit.

Reason for delay in payment of final bill may be elucidated to audit. The division may settle the bill as per the provision to avoid any further legal claim on the bill by the contractor.

Settled for summary
PARTY NO. 19
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b. No.	Name of Official & Designation	Period	Pay fixed (in Rs.)	Pay should have been fixed (in Rs.)
	Shri D.V. Singh, AE	01.07.2007	21430+6600	21430+6600
		01.07.2008	22280+6600	22270+6600
		01-07-2009	23150+6600	23140+6600
		01-07-2010	24050+6600	24040+6600
		01.07.2011	24970+6600	24960+6600

on out side record

partly settled

Recovery may be made from the above officer/officials after due verification of record under intimation to audit.

Other similar cases if any. May also be reviewed at your own level.

PARA NO. 6 (57) (51) PARA-51 Audit Memo No. 05 Dated:- 18.07.12

Sub : Wasteful expenditure on advertisement amounting to Rs 80,000/-

The CPWD Manual envisages that the division should not issue tender notice unless all tender documents including complete set of architectural and structural drawing as well as site free from encroachments and hindrances are available. The division is responsible for supplying the documents drawing and stipulated materials to the contractor according to the schedule agreed upon in the contracts as well as for ensuring adequate co-ordination with various agencies involved for the unhindered and timely execution of works.

Scrutiny of Monthly Progress report and other related record during the period of audit that following works were withdrawn due to the reason mentioned against each and expenditure incurred on advertisement amounting to Rs. 80,000/- for inviting tender notice-

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Account	Name of Work	Reasons	Expenditure incurred on Advertisement
10/011-12	Construction of Nyamshala at Village Bharthal in N.G. Block of Bijwasan constituency.	Hindrance created by the villagers.	40000/-
10/4/11-12	Boring and installation of 5 nos. Tube well in Bijwasan Assembly constituency	Site was not handed over to the contractor.	40000/-
		TOTAL	80000/-

Had the department adhere code provision, the expenditure incurred on advertisement could have been saved. This may please be explained to audit.

PARA NO. 58

Audit Memo No. 2 Dated:- 13.07.12

Subject: Undue accumulation of Unclaimed Deposits.

As per provisions under Rule 189 of Receipt & Payment Rules, at the close of March each year all deposits or balance unclaimed for more than 3 completed account year shall be credited to the Govt. under the consolidated fund. Para 21.6 of CPWD Works Manual 2007 further prescribes that in order to avoid delay in refund of Security deposit to the contractor, a list of all cases where security deposits becomes due for refund should be put up to the Divisional Officer every month without waiting for application from the contractors.

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PART - II
(Current Audit Report)

2013-16

Para No. 52

Ref Audit Memo. No. 17
Dated: 06/07/2016

Sub:- Unfruitful expenditure to the tune of Rs. 50,07,095/-

Name of work :- Improvement of SC/ST Basti located in Tilak Nagar in AC-27(Rajouri Garden)

Sub work:- Providing & laying Cement Concrete pavement on road/gallies In Tilak Nagar In Rajouri Garden AC (EB) No. 141 to 150.

Estimated Cost :- Rs. 57,17,358/-

Tendered Amount :- Rs. 79,04,908/-

Stipulated date of start:- :- 24/04/2012

Stipulated date of Completion :- 21/08/2012

The above work was awarded to M/s N.K. Gupta & Co. The audit scrutiny of work file revealed that the contractor was paid a total sum of Rs. 50,07,095/- vide 4th Running Account Bill, later on the work was recommended for foreclosed on 23/09/2013 due to non availability of Hindrance free site, which is violation of section 15.1 of CPWD Manual which states as that before approving notice inviting tender, 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

CPWD Manual 2014 Para 3.32, further provides that estimate 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.

Audit scrutiny revealed that work was awarded without ensuring the availability of clear site as envisaged in the Codal provision.

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The work could not be completed due to encroachment of drain portion in the shape of housing wall, toilet block, staircases, boundary wall etc. All the efforts made by the Department and area MLA to remove the existing encroachment but people residing not allowed field staff to get the work executed. The work was finally recommended for foreclosure by Executive Engineer in May 2015 with retrospective effect from 23/09/2013 at the time of forecloser. 63% of work had been completed. The matter is pending with Superintending Engineer, I & FC (4).

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. 50,07,095/- Department should accurately study about the site before approving the NIT in future.

Rupaul

Sub:- Infructuous expenditure of Rs. 48.63 Lakh

During the scrutiny of files and monthly progressive reports it was observed that 09 works amounting to Rs. 261.62 Lakh were awarded to different contractors and upto March 2016 an amount of Rs. 48.63 Lakh were paid to them. Now all the 09 works has been foreclosed due to land dispute. Details are as under:-

S. No	Name of the work	Contractor name	Tender amount (Rs. In lakh)	Stipulated date of start/Stipulated date of completion	Date of foreclosed	Amount spent till date (Rs. In lakh)
1.	Construction of road from Village Samalkha to Village Rajokari Link Road	M/s Devi construction Co.	63.02	11/07/2013 06/01/2014		1.51 (0%)
2.	Providing and laying RMC on Road/Galies and drain along main road in 80 Gaj Colony Tilak Nagar Harijan Basti	M/s Vijendra Const. Co.	27.85	09/09/2014 06/01/2015		11.64 (60%)
3.	Demolishing/reconstruction of UPARAI Mohalla Choupal at Village Mahipalpur in NG Block)	M/s Shree Dheeraj Singh	37.98	29/10/2014 26/04/2015	15/12/2014	2.54 (2%)
4.	Providing and fixing barbed wire fencing the RCC posts for protection of forest land BSS camp Rajokari	M/s Shree Shyam Const. Co.	8.15	04/10/2014 02/12/2014	22/01/2015	3.31 (30%)
5.	Construction of cement concrete pavement road in kh. No. 328 from Kanganheri to Daulatpur road in Village Kanganheri in N. G Block	M/s Shokeen Construction Co.	9.41	21/11/2012 20/03/2013	17/10/2014	0.25%

Rupam

6.	Construction of cement streets at SC/ST Basti in double storied Tilak Vihar	M/s Taranjot Singh	14.53	19/09/2014 17/12/2013		8.87% (50%)
7.	Demolishing and reconstruction of Raja Mahilpal Choupal at Village Mahipal in N. G. Block	M/s Uttam Singh	72.41	02/06/2013 27/01/2014		0.42 (0%)
8.	Construction of road in Kh. No. 157 & 163 at Village Rawta in NG Bock	M/s Devi constructi on Co.	14.57	27/06/2013 24/09/2013	24/12/2013	10.45 (50%)
9.	Construction of Boundary wall around Gram Sabha Land /Plantation Area at Nasirpur Village in South West Distt.	M/s R. S. Trading Co.	13.70	24/07/2015 21/10/2015	25/04/2016	9.68 (70%)
Total			261.62			48.63

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

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

The expenditure of Rs. 48.63 Lakh 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.

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Para No. 6

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PARA-54

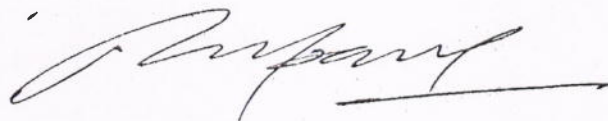
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Ref. Audit Memo No. 18
Dated:- 06/07/2016

Sub:- Non Production of Records.

1. MAS Register
2. Register of CTEs/ QC etc paras
3. Goods receipt sheet
4. Indents
5. Machinery & Equipment Account
6. Dismantle Account
7. Drawing Register
8. Standard Measurements & Level Books along with receipt & Issued Register
9. Log Books of vehicles/details of Hired vehicles.
10. File pertaining to Hire of Computers



PART-II

CURRENT AUDIT REPORT (2016-17 to 2018-2019)

PARA-01

- (A) **Demolishing and reconstruction of 1 No. Gali with covered Nali in Dharampuri in Tilak Nagar Assembly Constituency of Distt. West (Balance work).** (Audit Memo No. 11 Dated: 25.04.2019)

Test check of the records revealed that the work of Demolishing and reconstruction of 1 No. Gali with covered Nali in Dharampuri in Tilak Nagar Assembly Constituency of Distt. West was awarded to M/s Suryan Interior at the tendered cost of Rs. 24,53,643/- which is 13.11% below the estimated cost. The stipulated date of start and completion was 16.03.2018 & 14.03.2018 respectively. The work could not be started till date. As per the progress report of CD-1, it has been noticed that the work will be started only after completion of DJB/SDMC work. M/s Suryan Interior has intimated vide its letter dated 10.04.2018 that he visited the site and found Delhi Jal Board was executing some work there and further he told that he is not able to start the work until/unless the work of DJB.

As per Para 15.1.2 of CPWD Manual, stipulates that availability of clear site should be ensured before approval of NIT. It is not understood to the Audit as to why the NIT was approved for the work when the clear site was not available for the work.

As the work was awarded on 16.03.2018 (more than one year old) and the work is still kept alive whereas the provisional time extension upto 31.10.2018 was already awarded to complete the work within provisional extension time and the work is still kept alive and no decision has been taken on the foreclosure of the work or to complete the work as per fresh demarcation of the site.

The expenditure incurred on advertisement to publish the above tender is become wasteful as the work could not be started till date.

The Divisional Engineer may take proper care of CPWD Manual para 15.1.2 for availability of site before approval of NIT.

- (B) **Unfruitful Expenditure of Rs. 295922/- due to foreclosure of works.** (Audit Memo No. 04 Dated : 22.04.2019)

The CPWD Manual vide Para 4.2 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 assured. Paras 3.3.(2) further provides that estimate should be sent to 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.

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During the test check of files it is revealed that CD-I division has awarded a work of "Fencing of Marriage Place at part ward No. 131 Main Sagarpur in Dwarka Assembly Constituency of District South-West" to M/s Ishwar Singh Dagar (Contractor), at the tendered cost of Rs. 393605/- which was 29.56% below the estimated cost of Rs. 558780/- put to tender with the stipulated date of start and completion of 18.04.2016 and 16.06.2016 respectively. The A/A and E/S for the work was accorded vide letter No. F/SDM(SW)/Dwarka/Mohalla Sabha/2015-16/40557 dated 04.11.2015 for an amount of Rs. 507000/- lakh issued by SDM (HQ).

The Audit came to notice that the work was awarded without ensuring the availability of clear site as envisaged as per CPWD Manual. The work could not be completed due to reason that the demarcation for the area was not given by the Revenue Department and the work remained suspended for a long time and the work was foreclosed on 10.11.2017. At the time of foreclosure, the expenditure of Rs. 2,95,922/- incurred on incomplete work has become in fructuous and failed to serve the purpose.

The Divisional Engineer may take proper care of CPWD Manual para 4.2 for availability of site before uploading the tenders.

(C) Repair and renovation of existing Chhat Ghat at Poorvanchal Chhat Pooja Samiti, Vipin Garden Shiv Mandir Chhat Pooja Samiti, Janani Jan Kalyan Samiti, Maa Khashi Chhat Pooja Samiti, at Vipin Garden extension in Uttam Nagar Assembly Constituency.
(Audit Memo No. 16 Dated: 29.04.2019)

Test check of the record revealed that Repair and renovation of existing Chhat Ghat at Poorvanchal Chhat Pooja Samiti, Vipin Garden Shiv Mandir Chhat Pooja Samiti, Janani Jan Kalyan Samiti, Maa Khashi Chhat Pooja Samiti, at Vipin Garden extension in Uttam Nagar Assembly Constituency was awarded to M/s Manjeet Singh Construction Co. at the tendered cost of Rs. 767962/- which was 31.31% below the estimated cost. The stipulated date of start and completion was 31.10.2018 & 14.11.2018 respectively.

The contractor completed the some work of existing Chhat Ghat at Poorvanchal Chhat Pooja Samiti for which an amount of Rs. 2.55 lacs has already been paid through running account bill and afterward the work has been left incomplete. The concerned AE stated that due to ban on construction activities some necessary work which has essential to meet out on the occasion of Chhat Pooja has been carried out and remaining work has left incomplete whereas as per the condition No. 21 of Contract Award Letter, it is the responsibility of the department before execution of work all other necessary condition / regulation / guideline and instructions issued by the Government, I&FC Department should be strictly followed.

As per Para 15.1.2 of CPWD Manual stipulates that availability of clear site should be ensured before approval of NIT, it is not understand as to why the NIT was

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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. 2.55 lac as the objective of the scheme has not been achieved.

The Divisional Engineer may take proper care of CPWD Manual para 15.1.2 for availability of site before approval of NIT.

PARA-56

PARA-02 Construction of Boundary Wall for protection of Gram Sabha land of Kh. No. 1150 at Village Rajokari in N.G. Block. (Audit Memo No. 12 Dated: 25.04.2019)

Test check of the record revealed that work of Construction of Boundary Wall for protection of Gram Sabha land of Kh. No. 1150 at Village Rajokari in N.G. Block was awarded to M/s Prateek Construction at the tendered cost of Rs. 3001527/- which was 23.99% below the estimated cost. The stipulated date of start and completion was 16.12.2017 & 23.02.2018 respectively.

The foundation of boundary wall excavated as per Demarcation point given by the Panchyat Secretary but the staff of the forest department has created the inference and hence the work was stopped. Staff of the forest Department told that some portion of this land was under the jurisdiction of Forest Department and the work was foreclosed w.e.f. 12.02.2019. It was the responsibility of the Division to ensure the availability of the site through proper survey and demarcation before award of the work as stipulated in the provision of CPWD Manual. It was open to the Division to defer the award of the work till complete demarcation of hindrance free site was available. As the construction of the boundary wall was not completed the very purpose of segregating the land required for protection of Gram Sabha Land is defeated.

An amount of Rs. 2527692/- has already been paid through Running Account Bill and the work was foreclosed and hence an amount of Rs. 2527692/- which become unfruitful as the very purpose is already defeated.

The Divisional Engineer may take proper care of CPWD Manual para 4.2 for availability of site before uploading the tenders.

PARA-53

PARA-03 Heavy outstanding balances under deposits. (Audit Memo No. 3 Dated : 18.04.2019)

During test check of monthly account of Ex. Engineer, FCD-I for the month of March, 2019, it was observed that an amount of Rs. 6128.38 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)	7,84,79,737
Civil Deposits - Public Work Deposits (Part III)	48,70,92,469
Civil Deposits - Other Deposits	4,72,66,493
Total outstanding as on 31.03.2019	61,28,38,699

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Heavy accumulation under Part-II of Rs. 7.85 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. 48.70 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. 4.72 crore 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-58
PARA-04 Time barred cheques amounting to Rs. 187680/-. (Audit Memo No. 10 Dated: 24.04.2019)

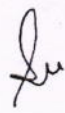

As per Receipt & Payment rule 479(2) a cheque remaining unpaid for three months after the months of its issue for any cause and not surrendered for renewal should be cancelled in the manner indicated under the rules with the difference that no acknowledgement of the stop order may be insisted for the bank.

While scrutiny of Form 51 – "Schedule of Reconciliation of cheques drawn and Remittances" and other related records for the month of March,19, it has been noticed that cheques amounting to Rs. 187680/- which were issued by the division but not presented to bank for encashment and became time barred. These cheques relate to the period from 2016-17 to 2017-18, as these cheques have become old more than three months, because of no claim / dispute there is no possibility of encashment of these cheques.

Division may please take immediate steps to settle these accounts as per rule, under intimation to Audit.

PARA-59
PARA 5 Slow progress of work leading to missing the deadlines for completion of work. (Audit Memo No. 2 Dated : 18.04.2019)



Test check of progress reports revealed that progress of some of the works is very slow and missed the stipulated date of completion by 5 to 18 months. Details of some of the works are given below for reference:-

30/07

S. No.	Name of the work	Name of the contractor / Tendered cost (in lacs)	Stipulated date of start	Stipulated date of completion	Actual Date of Completion	Delay in Months
1	Development of internal road from M.G. road to Phirni road at village Ghitorni in N.G. Block	M/S Kamal Builders	11.04.16	09.07.16	19.07.17	12 Months (Approx)
2	Construction of road from village Phirni to cremation ground khasra No. 59 at village Daurala in N.G. Block.	M/s Suhag Const. Co.	13.04.16	11.06.16	24.05.2017	12 months (Approx)
3	Fencing of marriage place at park ward No. 131 Main Sagarpur in Dwarka Assembly Constituency of District South-West	M/s Ishwar Singh Dagar	18.04.16	16.06.16	10.11.17	17 months (Approx)
4	Crossing over Nala near Gupta Nursing Home, Sagarpur, New Delhi in Dwarka Assembly Constituency of District South-West	M/s Ishwar Singh Dagar	18.04.16	16.06.16	02.08.16	01 month (Approx)
5	Crossing / ramp over Nala in front of Gali No. 7&8 Sagarpur, New Delhi in Dwarka Assembly Constituency of Distt. South-West	M/s Ishwar Singh Dagar	18.04.16	16.06.16	16.08.16	02 months (Approx)
6	Construction of inspection path on right Bank of Najafgarh Drain from RD. 14414m to RD.16100m (Badusarai Bridge to Haryana Border line) in N.G. Block	M/s C.K. Constn. Co.	30.03.16	25.09.16	31.03.17	6 months (approx)

Reasons for the 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 of NIT under intimation to Audit.

PARA-60
PARA 6


Payment of final bills not made within time limit prescribed in CPWD Manual. (Audit Memo No. 13 Dated: 26.04.2019)

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.

Some of the cases are given below:

Sr. No.	Name of work	Name of Contractor	Tendered cost of work (in Lakh)	Date of completion	Date of final payment
1.	Construction of Veterinary Hospital in N.G. Block	M/s Devender Kumar Sharma	94.68	05.10.2016	Final payment not made till date
2.	Re-Construction of streets with interlocking tiles under stairs of Gujranwala Society in Vikaspuri of Tilak Nagar Assembly Constituency-29	Sh. Aditya Pratap Singh	22.79	17.03.2017	30.07.2018
3.	Providing and fixing open Gym equipment in M.K. apartment, Dwarka in Matiala Constituency	M/s Pradeep Kumar	14.52	20.12.2018	Final payment not made
4.	Providing and fixing open Gym equipment in Golf Link, Dwarka in Matiala Constituency	M/s Shiv Shanker Enterprises	14.52	15.11.2018	Final payment not made
5.	Construction of road by laying RMC from Harshi Beauty Parlor to House No. RZ-7 in Gupta Park, Prem Nagar, Najafgarh	M/s Suhag Construction Co.	2.07	02.11.2018	Final payment not made

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


(JASPAL SINGH)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XIX

Current Audit Report

During the course of current audit, 19 Observation memos & 07 record Memo were issued highlighting various irregularities. Recoveries to the tune of Rs.136951/- were pointed out by the Audit.

The division I&FC CD -I has not submitted reply of any Observation Memos.. Hence, no observation memos have been settled on the spot .All 19 observation memos and 01 to 07 record memo have been converted into 11 PARAs (including 01 para for non-production of record) with recovery of Rs.1,36,951/- and 09 TAN and incorporated in Current Audit Report Part-II.

Detail of Current Recoveries I&FC CD-I

Memo No.	DETAILS OF PARA	Details of Recovery (In Rs.)	Recovered on the spot (In Rs.)	Balance to be recovered (In Rs.)	Whether PARA / TAN
6	Short deduction of UTGEIS subscription amounting to Rs.180/-.	180	0	180	PARA-1
7	Short Recovery of Licence fee amounting to Rs. 720/-.	720	0	720	PARA-2
16	Non deduction of the amount of Labour Cess amounting to Rs.1,36,051/-.	136051	0	136051	PARA-6
	Total	1,36,951	0	136951	

The Internal Audit Report has been prepared on the basis of information / records furnished and made available by the **Office of Executive Engineer, Flood Control Division-I (I &F.C.D.) Basai Darappur, Delhi** for the period 2019-2020 To 2021-22. The Audit disclaims any responsibility for non production of record / information or mis-information provided by the **Office of Executive Engineer, Flood Control Division-I (I &F.C.D.) Basai Darappur, Delhi**. The responsibility for any legal or other liabilities, which may arise at any point of time in any way from this report, may be put on, the whole or a part of it, lies with the **Office of Executive Engineer, Flood Control Division-I (I &F.C.D.) Basai Darappur, Delhi**. The Directorate of Audit is not responsible for any legal consequences arising at any time in the future, in whatsoever manner and whatsoever ways.



Shyam Sunder Dhingra
I.A.O.,
Audit Party No 01

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PART-II

CURRENT AUDIT REPORT (2019-20 to 2021-2022)

PARA No.01: Short deduction of UTGEIS subscription amounting to Rs.180/-.

(Reference Observation Memo No.06 Dated 22.06.2022)

As per order of Ministry of Finance O.M. No.7(5)EV/1989 Dated 15.05.1989 that the amount deducted towards Group Insurance Scheme from the monthly salary of different categories of Central Government Employees is as under:

S.No.	Category	Amount to be deducted per month
1	Group 'C'	Rs. 30/- Per Month
2	Group 'B'	Rs. 60/- Per Month
3	Group 'A'	Rs. 120/- Per Month

As per Service Book / PBR, subscription of UTGEIS has not been deducted as per their category in the following cases:

S. No	Name	Desig.	Period		Amount Deducted	Amount to be deducted	Number of Months	Amount
			From	To				
1	Narender Kumar	AE	Jan-21	June-22	30	60	6	180
							Total	180/-

DDO may take necessary action to recover an amount of Rs.180/- from the above mentioned officials/officers after due verification under intimation to audit. Other similar cases may also be reviewed accordingly.


PARA No.02: Short Recovery of Licence fee amounting to Rs. 720/-.

(Reference Observation Memo No. 07 Dated 22.06.2022)

As per public works department, Govt. of NCT of Delhi letter No. No.F.4(1)/Misc/PWD&H/A-II/Part.file/8494-8588 dated 08.10.2020, the rate of licence fee of the Delhi Govt. residential accommodation has been revised w.e.f. 01.07.2020.

During the test-check of Pay Bill Register, it has come to notice that following officer is having Govt. Accommodation and the license fee has not been recovered from them as per revised rates for the period detailed below:-

S. no	Name of official & Designation	Type of Quarter	License fee deducted (In Rs.)	Enhanced Licence fee (In Rs.)	Diff. (In Rs.)	Period	Amount of Recovery (In Rs)
1	Suraj Kumar, Jr, Assistant	Dwarka Type-I	150	180	30	07/20 To 06/22 (24 months)	24X30= 720/-
						Total	720/-



DDO may take necessary action to recover an amount of Rs.720/- from the concerned employee after due verification of facts & figure. Other similar cases may also be reviewed accordingly under intimation to audit.

PARA No.03: Slow progress of works leading to missing the deadlines for completion of work.

(Observation Memo No.08 Dated 23.06.2022)

During the test check of records of E.E. Flood Control Division –I (I & F C D) Basai Darapur, Delhi, Delhi for the period 2019-20 to 2021-22, test check of progress reports revealed that progress of some of the works is very slow and missed the stipulated date of completion. Details of some of the works are given below for reference:-

S. No.	Name of the work with agreement number	Name of the contractor Tender cost (in lacs)	Stipulated date of start	Stipulated date of completion	Actual Date of Completion	Delay in Days
1	Development of Kabristan at village Dabri in Palam Assembly Constituency.	M/s Pioneer Properties & Const. Co.	03.03.2019	29.08.2019	30.07.2021	701
2	Demolishing and reconstruction of 1 No. Gali with covered Nali in Dharampuri in Tilak Nagar Assembly Constituency of District West.	M/s Suryan Interior	16.03.2018	14.06.2018	25.11.2020	894
3	Improvement construction of existing approach road in front of DADA DEVE Mandir and adjoining gali at Raj Nagar-11 Palam in Bijwasan Constituency.	M/s Khatri Const. Co.	29.11.2018	27.01.2019	05.06.2021	860
4	Providing and fixing of outdoor fitness equipment (Open Gym) in Park in isrial camp in Bijwasan Constituency.	M/s Pardeep Kumar	09.03.2019	04.09.2019	25.11.2021	812
5	Providing and fixing of outdoor fitness equipment (Open Gym) in park in Nalah camp in Bijwasan Constituency.	M/s Pardeep Kumar	09.03.2019	06.06.2019	22.06.2021	747
6	Providing and fixing of outdoor fitness equipment (Open Gym) in park in Gulabo camp in Bijwasan Constituency.	M/s Pardeep Kumar	09.03.2019	06.06.2019	20.07.2021	775

7	Providing and fixing of outdoor fitness equipment (Open Gym) in park in Nehru camp in Bijwasan Constituency.	M/s Pardeep Kumar	09.03.2019	06.06.2019	14.10.2021	861
8	Providing and fixing of outdoor fitness equipment (Open Gym) in park in Shankar camp in Bijwasan Constituency.	M/s Pardeep Kumar	09.03.2019	06.06.2019	08.09.2021	825
9	Providing and fixing outdoor exercise fitness equipment (Open Gym) on Park at Krishana apartment and Munirika Apartment, AC-36.	M/s Abhishek Enterprises	30.11.2019	27.02.2020	07.06.2021	466
10	Providing and fixing outdoor exercise fitness equipment (Open Gym) adjacent to Gas Godam near S.K.V C- Block Naraina Vihar New Delhi in Rajinder Nagar Assembly Constituency-39.	M/s Varun Gupta & Co.	16.12.2017	13.02.2018	02.01.2020	688
11	Construction of guard room and entry gate at B-2 in Janakpuri Hari Nagar, Assembly Constituency.	M/s Sumit Construction Co.	24.12.2019	21.02.2020	02.04.2021	406
12	Providing and fixing outdoor excersice fitness equipment (open gym) in A-1 ,A-2, A-3, A-1A & A4C in Janakpuri AC-30	Sh. Inder Jit Singh	18.10.2018	15.01.2019	03.05.2021	839
13	Construction of badminton court in various block of ward no. 15- S and 16-S in Janakpuri AC-30.	M/s Sushil Kumar & Brothers	01.01.2019	31.03.2019	31.05.2020	427
14	Providing and outdoor fitness equipment (Open Gym) in Park- II at Vipin Garden along the N.G.Drain in Uttam Nagar Assembly Constituency, AC-32.	M/s Yogender Singh Const. Co	18.12.2018	17.03.2019	10.09.2020	543
15	Construction of Basket Ball court and Kabaddi court in 105 unit Rajputana Rifles at Delhi Cantt., AC-38.	M/s Gopal Const. Co.	04.01.2020	02.05.2020	30.07.2021	454
16	Construction of open hall, Kitchen and Toilet Block on the land bearing Kh. No. 138 at village Shikarpur in N.G.Block.	M/s Durga Const. Co.	14.03.2019	09.09.2019	09.08.2021	708

17	Renovation of existing MPCC building and construction of open hall and kitchen in tis premises at village Ghummanhera in N.G.Block.	M/s Durga Const. Co.	13.03.2019	11.03.2020	09.08.2021	516
18	Construction of first floor on existing ground floor of Mahrishi Balmiki chaupal at Naraina village Rajinder Nagar, AssemblyConstituency, AC-39.	M/s Pioneer Properties and Const. Co.	12.06.2019	08.12.2019	02.03.2021	450
19	Improvement of street and side drain New Roshanpura Extn. Y Block, Paprawat Road, Najafgarh, (Regd. No. 705), AC-35.	M/s R.K. Builders	06.02.2019	05.06.2019	28.08.2021	815
20	mprovement of street and side drains at A-3 Block, Dharampura Extn., Najafgarh, New Delhi, AC-35 (Regn. No. 242).	M/s K.L Arora & Sons	21.03.2019	18.07.2019	30.09.2021	805
21	Improvement of street and side drains at A-1 Block, Dharampura Extn., Najafgarh, New Delhi, AC-35 (Regn. No. 1238).	M/s Suhag Const. Co.	21.08.2019	18.12.2019	30.09.2021	652
22	Improvement of street and side drains at K-5 and R Extn. Block, Mohan Garden in Uttam Nagar Constituency, AC-32 (Regn. No. 1091).	M/s Khatri Const. Co.	22.03.2019	19.07.2019	08.04.2021	629
23.	Improvement of street and side drain at Bhagat Enclave in Uttam Nagar, Constituency, AC-32 (Regn. No. 424).	M/s R.K. Builders	14.12.2019	11.04.2020	30.09.2021	537
24	Improvement of street and side drain at Chhawla Ext. I, Panchia Mohalla, Matiala Delhi (Regn. No. 1357).	Sh. Harvinder Singh	04.01.2020	02.05.2020	28.08.2021	483
25	Improvement of street at Surya Apartment, Plot No. 14, Sec-6, Dwarka in Matiala Assembly Constituency, AC-34	M/s Banwala Builders	17.12.2019	05.01.2020	31.08.2021	604

Necessary action may be taken for the above mentioned delayed works i.e. EOT granted or penalty imposed by the department after due verification of facts and figures under intimation to Audit.



PARA No.04: Payments of final Bills not made within time limit prescribed in CPWD Manual.
(Reference Observation Memo No.11 Dated 24.06.2022)

As per para 30.2 of CPWD Manual provides that final measurement should be recorded within the 01 month of the completion of the work. Final payments for works shall be made


- (i) If the tender value of the work is upto Rs.45 Lakh – 02 months
- (ii) If the tender value of the work is more than Rs.45 Lakhand upto Rs.2.5 Crore – 03 months
- (iii) If the tender value of work exceed 2.5 Crore – 06 months

Test check of the progress reports of the works and reply submitted by the department, reveal that final payments of some of the works have not been made till date after the lapse of considerable period. Some of the cases are given below:

S. No.	Name of the work	Ag. No.	Year	Name of contractor	Stipulated date of start	Stipulated date of compl.	Actual date of completion	Remarks
1	Improvement of street and side drains at E- Block, Shyam Vihar, Ph- I in Matiala AC-34 (Regn. No. 432).	11	2019-20	M/s Kamal Builders	03.06.2019	03.09.2019	21.06.2021	Work completed, final payment yet to be made
2	Improvement of street and side drains at Sidharth Enclave in Uttam Nagar Constituency, AC-32 (Regn. No. 411).	13	2019-20	M/s Kamal Builders	03.06.2019	30.09.2019	21.06.2021	Work completed, final payment yet to be made
3	Construction of steel truss bridge over RCC pillars for crossing the Najafgarh drain by 700mm dia raising main near Kakrola crossing.	21	2019-20	M/s D.C Engineers	03.06.2019	29.11.2019	11.10.2021	Work completed, final payment yet to be made
4	Development of existing cremation ground by construction of hall approach road ant village Paprawat.	38	2019-20	M/s Suhag Construction Co.	26.06.2019	23.10.2019	30.09.2021	Work completed, final payment yet to be made



5	Improvement of street and side drains at A-2 Block, Mohan Garden (Jan Sahyog Samiti) in Uttam Nagar Constituency, AC-32 (Regn. No. 247).	41	2019-20	Sh. Sushil Kumar Gupta	27.06.2019	23.10.2019	05.06.2021	Work completed, final payment yet to be made
6	Repairing of existing boundary wall of Evergreen CHS in Palam Assembly Constituency.	46	2019-20	M/s B.C Kaushik Construction Co.	26.06.2019	24.08.2019	08.02.2021	Work completed, final payment yet to be made
7	Improvement of street and side drains at E-1 Block Shyam Vihar, Ph-I in Matiala AC-34 (Regn. No. 432).	51	2019-20	M/s R.S. Const. Co.	27.06.2019	24.10.2019	15.11.2021	Work completed, final payment yet to be made
8	Repair of wall side slopes lying of existing Peeliya pond at Kh. No. 146 village Paparawat in N.G Block.	77	2019-20	M/s Sunrise Enterprises	11.07.2019	09.07.2019	07.08.2020	Work completed, final payment yet to be made
9	Improvement of street and side drains at New T-Block, Uttam Nagar in Matiala AC-34 (Regn. No. 1460).	79	2019-20	M/s Sunrise Const. Co.	13.07.2019	09.11.2019	19.12.2020	Work completed, final payment yet to be made
10	Repair of road portion adjacent to revamped wall damaged during cable lying by BSES for street lights with RMC between RD. 30180m on right bank of Najafgarh Drain.	92	2019-20	M/s Krambir Rana Builders	23.07.2019	20.09.2019	16.09.2019	Work completed, final payment yet to be made
11	Improvement of road in Dhaula Kaun near Police	113	2019-20	M/s Sharma Enterprises	14.08.2019	12.10.2019	26.12.2019	Work completed, final



	copy in Delhi Cannt. AC.							payment yet to be made
12	Providing and fixing of outdoor fitness equipment (Open Gym at village Kapshera in Bijwwasn constituency.	119	2019-20	M/s Dhrampal Sharma	17.08.2019	14.11.2019	15.10.2021	Work completed, final payment yet to be made
13	Providing and fixing of outdoor fitness equipment (Open Gym at village Vasant Kunj Sector-C-8 in Bijwasan constituency.	123	2019-20	M/s Dhrampal Sharma	17.08.2019	14.11.2019	10.01.2020	Work completed, final payment yet to be made
14	Providing and fixing of outdoor fitness equipment (Open Gym at village Bijwasan in Bijwwasn constituency.	124	2019-20	M/s Dhrampal Sharma	18.08.2019	15.11.2019	19.02.2020	Work completed, final payment yet to be made
15	Renovation and development of court yard of Jatav chaupal at village Shahbad Mohammadpur.	177	2019-20	M/s Abhishek Enterprise	11.11.2019	08.02.2020	30.03.2021	Work completed, final payment yet to be made

The competent authority may take the proper care of CPWD Manual para 30.2 that final payments of the works should be made within the prescribed time limit of the completion of the work.

Action should be taken accordingly under intimation to audit after due verification facts and figure.

PARA No.05 : Non refund /Revalidation of FDR / Bank Guarantee.

(Reference Observation Memo No.13 Dated 24.06.2022)

As per section 22.1.2 of CPWD manual, on completion of work or after the final bill has been passed for payment of performance guarantee has been refunded or renewed.

During the course of audit of Valuable Register maintained in E.E. Flood Control Division –I (I & F C D) Basai Darapur, Delhi, it has been observed that many Performance Guarantees have neither been refunded to the contractor :

S. No.	Sl. No. of valuable register	Name of Agency	Amount of valuable FDR/BG	Status
1	1412	M/s Bishwa Mohan Jha	3,21,000/-	Work completed as on 27.11.2015
2	1421	M/s IAA Construction	63,000/-	Work completed as on 08.11.2016
3	1496	M/s Govind Yadav	1,75,000/-	Work completed as on 31.03.2018
4	1610	M/s Virender Yadav	33,000/-	Work completed as on 07.08.2017
5	1667	M/s DNP Construction Pvt. Ltd.	1,23,000/-	Work completed as on 28.09.2017
6	1686	M/s Arihant Industrial Corp.	1,35,000/-	Work completed as on 12.12.2017
7	1730	M/s V.K Associates	1,59,750/-	Work completed as on 20.12.2018
8	1734	M/s Prateek Construction	1,60,000/-	Work completed as on 23.05.2018
9	1735	M/s Prateek Construction	1,55,000/-	Work completed as on 23.05.2018
10	1736	M/s Arihatn Industrial Corp.	1,48,601/-	Work completed as on 16.12.2020
11	1737	M/s Arihatn Industrial Corp.	1,48,601/-	Work completed as on 16.12.2020
12	1738	M/s Arihant Industrial Corp.	1,48,601/-	Work completed as on 01.06.2021
13	1739	M/s Arihant Industrial Corp.	1,48,601/-	Work completed as on 16.12.2020
14	1747	M/s Abhindra Singh Chauhan	38,612/-	Work completed as on 18.01.2018
15	1748	M/s Abhindra Singh Chauhan	27,037/-	Work completed as on 27.11.2017
16	1773	M/s Shivam Builders	28,000/-	Work completed as on 07.05.2018
17	1774	M/s Om Parkash	31,000/- 1,26,600/-	Work completed as on 10.11.2017
18	1798	M/s Durga Construction Co.	32,000/-	Work completed as on 25.10.2017
19	1807	M/s Varun Gupta	40,400/-	Work completed as on 02.05.2018
20	1820	M/s N.P Builders	41,000/-	Work completed as on 13.02.2018
21	1903	M/s Abhindra Singh Chauhan	47,500/-	Work completed as on 20.02.2019
22	1908	M/s L.K Builders	1,52,403/-	Work completed as on 02.12.2019
23	1941	M/s Aditya Pratap Singh	55,000/- 30,000/-	Work completed as on 25.01.2019

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Action may be taken under intimation to audit, either to revalidate the above FDR /BG or refund them to the concerned firms if the purpose of holding the FDR /BG has been fulfilled. Other similar cases may also be reviewed.

PARA No.06: Unfruitful expenditure of Rs. 40.98 Lakh due to foreclosure of work.

(Observation Memo No.14 Dated 24.06.2022)

The CPWD Manual vide para 15.1 (2) stipulates that before approval of NIT , the following are desirable

- (i) Availability of clear sites, funds and approval of building plans from local bodies
- (ii) Confirmation that material to be issued to the contractor would be available
- (iii) Availability of structural drawings for the foundations
- (iv) Layout Plan for all services

The CPWD Manual vide Para 4.2 stipulates that availability of the site should be ensured at the planning and designing stage should be taken up only after availability of the land assured . Para 3.3 (2) further provides that estimates should be sent to clients department after fully ascertaining the necessary, site and topographical details, Technical feasibility, etc. In case site service is necessary, a small estimate may be sent to the client for the purpose of assigning the suitability and availability of the land for the proposed work.

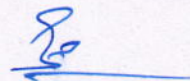
During the test check of files / records it is revealed that the work was awarded by the division without ensuring the availability of clear site as envisaged as per CPWD Manual the work could not be completed and foreclosed for under mentioned works:-

(Amount in Lakh)

S. No	Ag No	Name of the work	Name of contractor	Estimated cost	Tender Amount	Date of fore closure	Exp incurred	Remarks
1	201 /18-19	Construction of Chhat Ghat & community park by construction of boundary wall, earth filling, walking track at Gram Sabha land Kh. No. 23/17 (4-16) & 24/1 (1-4) in Goyla Vihar in Matiala Constituency, AC-34.	M/s Parteeek Construction	37.32	22.62	05.02.2020	17.04	Due to demarcation by Revenue Deptt.
2	194 /18-19	Development of park in gram sabha land in kh. No. 1195 to 1198 at village Kapashera in Bijwasan AC.	M/s Sushil Kumar Jain	55.16	38.61	19.08.19	23.94	The work stopped due to dispute created by villagers.
				Total			40.98	

The department had paid Rs.40.98 Lakh as wasteful expenditure on the above work.

Necessary action may be taken by the department as per CPWD Manual for the above foreclosed works after due verification of facts and figures under intimation to Audit.



PARA No.07 : Difference in Payment between Tender Amount and Gross Work amount.
(Reference Observation Memo No.15 Dated 24.06.2022)

Section 4.2.1(2) stipulates that detailed estimate 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 inconsistency between the tendered amount and actual payment made for gross work done: -

S.no	Name of the work	Agreement No.	Voucher number and date	Estimated cost	Tender Amount	Gross work done	Diff between tender amount and gross work done
1	Providing and fixing outdoor exercise fitness equipment (open Gym) at Five parks in Madi Pur Assembly Constituency AC-26	134/CDI/agreement/2019-20	258/26.03.2022	8534365	6562927	8741446	2178519
2	Construction of Open hall, Kitchen & Toilet block on the land bearing Kh.No. 138 at village Shikarpur in Najafgarh Block.(Matiala AC-34)	275/CDI/agreement/2018-19	389/29.03.2022	14953565	10229734	18142316	7912582
3	Improvement of streets and side drains at Data Ram park in Matiala AC 34)	269/CDI/agreement/2018-19	446/29.03.2022	14405422	9206505	17054515	7848010
4	Improvement of streets and side drains at Shyam Vihar, PH-II,(Pooja pipe factory) in Matiala AC34	268/CDI/agreement/2018-19	447/30.03.2022	10979885	7313701	11698140	4384439
5	Demolishing and reconstruction of existing Harijan Chaupal at village Hasanpur in N.G. Block Matiala AC 34	242/CDI/agreement/2019-20	203/21.03.2022	9055999	7134316	10321015	1265016
6	Renovation of existing MPCC building and construction of open hall and kitchen in tis premises at village Ghummanhera in N.G.Block.	274/CD-I/agreement/2018-19	368/28-03-2022	11999952	8284767	14900012	6615245
7	Improvement of street and side drains at Z- I Block, Shyam Vihar, Ph- I in Matiala AC-34 (Regn. No. 432).	327/CD-I/agreement/2018-19	377-29-03-2022	72987780	42763540	90106413	47342873

8	Improvement of street at Swami Dayanand Apartment, Sec-06, Plot No. 05, Dwarka in Matiala Assembly Constituency AC-34	291/CD I/agreement/ 2019-20	351/28-03- 2022	4191327	3414674	4456758	1042084
9	Providing and fixing precast RCC road divider at the vulnerable locations prone to encroachment/malab dumping on the right bank of Najafgah Drain between kakaraula regulator cum bridge (RD. 30180m) to Basaidaraur Bridge (RD. 45316m)	334/CD I/agreement/ 2019-20	172/20-03- 2020	5143750	2713328	5205589	2492261
10	Providing and fixing outdoor exercise fitness equipment (open gym) at four different locations in Palam Assembly Constituency-37.	251/CD I/agreement/ 2018-19	154/17-03- 2020	8536119	7011568	8840092	1828524
11	Improvement of street and side drain at Shiv Vihar in Uttam Nagar Constituency AC-32 (Regd. No. 1456/1639).	195/CD I/agreement/ 2019-20	108/17-03- 2020	8876907	4634633	9432784	4798151
12	Construction of open hall, Kitchen and Toilet Block on the land bearing Kh. No. 138 at village Shikarpur in N.G.Block.	275/CD I/agreement/ 2018-19	389/29-03- 2022	14953565	10229734	18142598	7912864
13	Providing and fixing outdoor exercise fitness equipment (open gym) at Five parks in Madipur Assembly Constituency Ac-26.	134/CD I/agreement/ 2019-20	258/10-02- 2022	8534365	6562927	8741446	2178519

Necessary action may be taken by the department as per CPWD Manual for escalation/excess payment of above mentioned cases after due verification of facts and figures under intimation to Audit.

PARA:8 Non deduction of the amount of Labour Cess amounting to Rs.1,36,051/-.

(Reference Observation Memo No.16 Dated 27.06.2022)

The work Construction of Six Lane RCC Bridge at downstream of existing bridge on Chhawla Najfgarh road was awarded to M/s R.S.Sharma Contractors Pvt.Ltd. The detail of the work is as under:

Name of the Work : Construction of Six Lane RCC Bridge at downstream of existing bridge on Chhawla Najfgarh road
Name of the Contractor : M/s R.S.Sharma Contractors Pvt.Ltd
Agreement No. : 27/EE/CD-1/Agreement/2019-20
Estimated Cost : Rs.28,39,42,780/-

Earnest Money	:	Rs.56,78.856/-
Security Deposit	:	Rs.1,36,05,093/-
Time Allowed	:	365 Days
Tender Amount	:	Rs. 27,21,01,869/-
Date of Start	:	11.06.2019.
Stipulated date of completion	:	10.06.2020.
Upto date amount paid (upto 13 th RA Bill.)	:	Rs.39,40,49,670/-
Labour cess @ 1%	:	As per Agreement

As per General Conditions of agreement at page no.212 of contract/Agreement, payment of 1% Labour Cess to the Labour department as per Building and other construction worker welfare Act 1996 shall be born by the contractor & department should deduct labour cess @ 1% on the value of work done from each bill of the contractor.

On the scrutiny of record file /Running bills / vouchers , it has been observed that the department had paid 1st installment of mobilization advance amounting to Rs.13605093/- under Section 10 B (2) MB No.2148 page no. 72, on which Income Tax amounting to Rs.272102/- and GST amounting to Rs. 272102/- deducted and the net amount of Rs.13060889/- had been paid.

On scrutiny Running Bills / Voucher, it has been observed that the Labour cess @ 1% amounting to Rs. 136051/- had not been deducted from 3rd Running Account Bill to 8th Running Account Bill. The details are as under:

S..No.	Bill No./ Voucher No.	Amount deducted by department as Labour Cess	Actual amount to be deducted by the department	Short recovery of Labour cess
1	3 rd RA/01dt 03.10.19	313190	297639	15551
2	4 th RA/232 dt 28.10.19	372892	352218	20674
3	5 th RA/198 dt 28.12.19	346573	319351	27222
4	6 th RA/25 dt01.02.20	271337	252680 (277680 +5000)	18657
5	7 th RA/176 dt23.03.20	559447	516628	42819
6	8 th RA /167 dt19.03.21	966495	955367	11128
	Total	2829934	2693883	136051

The department may take necessary action to deduct the Labour cess amounting to Rs.136051/- from M/s R.S.Sharma Contractors Pvt.Ltd and deposit the same to the Concerned department / office as per rule, under intimation to audit after due verification facts and figure.

. Other similar cases may also be reviewed.

PARA No.09:Irregulerty in payment regarding extra items

(Reference Observation Memo No.18 Dated 28.06.2022)

The work Watch & ward of N.G Drain between RD. 37180 m (pankha Road drain Outfall) to RD.40680 (Outer ring road Bridge) right bank for preventing any kind of

encroachment,dumping of malba, building rubbish and other similar unserviceable material etc.for a period of 180 days round the clock.awarded to M/s Planet Security Group. The detail of the work is as under:

Name of the Work	:	Watch & ward of N.G Drain between RD. 37180 m (pankha Road drain Outfall)to RD.40680 (Outer ring road Bridge) right bank for preventing any kind of encroachment,dumping of malba, building rubbish and other similar unserviceable material etc.for a period of 180 days round the clockConstruction of Six Lane RCC Bridge at downstream of existing bridge on Chhawla Najfgarh road
Name of the Contractor	:	M/s Planet Security Group
Agreement No.	:	42/2020-21.
Estimated Cost	:	Rs.7,27,285/-
Tender Amount	:	Rs.5,17,318/-
Time Allowed	:	180 Days
Date of Start	:	04.02.2021
Stipulated date of completion	:	26.08.2021
Upto date amount paid	:	Rs.8,15,594/-
Amount of extra item	:	Rs. 76,433/-

During the Test check of records , It is found that the division have paid the final payment of the above work Rs.8,15,594/- vide voucher no.63 dated 08.03.2022 on which Rs. 76,433/- paid for the extra item for Hiring of JCB Machine,3D Hydraulic for removal of malba, leveling & dressing and misc. work at site on hourly basis as per the directions of engineer-in charge .This extra item does not correlated with the work and the remarks in extra item is not justified.

The department may take the necessary action to rectified the above discrepancy after due verification facts and figures .under intimation to audit.

PARA:10 Unfruitful expenditure of Rs. 103.26 Lakh due to work held/stopped by the contractor.

(Reference Observation Memo No.19 Dated 29.06.2022)

As per Section 33.5 of CPWD Manual under clause 2, time is deemed to be the essence of the contract on the part of the contractor. The time allowed for execution of the work as specified in schedule F of the contract, or the extended time in accordance with the conditions of the contract, shall be the essence of the contract. It is, therefore, necessary for the contractor to complete the job within the stipulated period. If the contractor failed to start the execution of work, the earnest money and performance guarantee shall be forfeited by the Engineer-In-Charge with the prior approval of tender accepting authority. As per Section 33.1(3) for slow performance for delaying in completion of work, compensation, subject of maximum of 10% of tender value, is recoverable.

During the test check of files / records it is revealed that in under mentioned cases the work is awarded to the contactor/Agency but they are held/stopped the work.

(Amount in Lakh)

S. No	Ag No	Name of the work	Name of contractor	Estimated cost	Tender Amount	Date of Start	Date of Completion	Exp incurred
1	24/2019-20.	Construction of open hall and development of court yard by c.c. paver block inside premises of existing community centre at village Daulatpur in Najafgarh Block MatialaAC-34	M/s Baljeet Builders & Interior Decorators	135.92	91.50	03.03.19	29.11.19	103.26
				Total				103.26

The department had paid Rs103.26 Lakh as Unfruitful expenditure on the above work. Necessary action may be taken by the Department as per CPWD Mannul for the above works held / stopped by the contractor under intimation to audit,. Other similar cases may also be reviewed.

PARA No.11: Non Production of records

(Reference Observation Memo No.01 to 07 Dated 17.06.2022)

The following record was not produced to audit:

1. List of unservicable / condemned items
2. Budget control register
3. Transfer entry register
4. M.B.Register
5. Hire charges of Plant and Machinery, Stock Register.
6. Dismantled materials account.
7. Log book.



Shyam Sunder Dhingra
I.A.O.,
Audit Party No 01

PART-II
TEST AUDIT NOTES
(2019-20 to 2021-2022)

TAN No. 01 : Time barred cheque amounting Rs.2,64,192/-.

(Observation Memo No.01 Dated 17.06.2022)

As per receipt and payment rule 47 (2), a cheque remaining unpaid for six months after the month of its issue for any cause, and not surrendered for renewal should be cancelled, in the manner indicated under the rules with the difference that no acknowledgement of the stop order may be insisted from the bank.

While scrutiny of Form 51 – March 2022 Schedule of Reconciliation of cheques drawn and remittances and other related records for the period 01.04.2019 to 31.03.2022, it has been noticed that the following cheques amounting to Rs.2,64,192/-which were issued by the division, but not encashed had become time –barred.

S.No	Cheque No.	Dated	Amount (In Rs.)
01	A813862	31.08.2016	8307/-
02	C562106	19.08.2017	76983/-
03	C570701	10.12.2018	14910/-
04	C570704	12.12.2018	10000/-
05	C570707	20.12.2018	14160/-
06	C570708	20.12.2018	3320/-
07	C570822	11.12.2019	129012/-
08	C570856	10.02.2020	7500/-
		Total	264192/-

Since these cheques have lost their validity, efforts may be taken to write off these cheques with the approval of the competent authority under intimation to audit.

TAN No.02: Heavy outstanding balances under deposits.

(Observation Memo No.02 Dated 17.06.2022)

During test check of monthly account (Form 79 – Schedule of Deposits) of Ex. Eng., EE Flood Control Division-I, (I & FCD), Basai Darapur, Delhi, for the month of March, 2022, it has been observed that an amount of Rs. 81.71crores was lying outstanding under the head “Public Works Deposits” as detailed below:

Classes of deposits	Amount as on 31.03.2022
Civil Deposits - Security Deposits (Part II)	31,10,53,561/-
Civil Deposits - Public Work Deposits (Part III)	41,38,91,798/-
Civil Deposits - Other Deposits (Part V)	9,21,92,055/-
Total outstanding as on 31.03.2022	81,71,37,414/-



Heavy accumulation under Part-II of Rs. 31.10 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. 41.39 crores 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. 9.22 crores was indicative of the fact that works for which these amounts were withheld had not been completed satisfactorily.

Necessary action may be taken under relevant rules for the withheld amount in deposits may be refunded to concerned agencies or amount credited to revenue in govt. account under intimation to audit.

TAN No.03: Shortcomings in maintenance of Pay Bill Register.

(Reference Observation Memo No. 03 Dated 17.06.2022)

During test-check of PBR for the period 2019-20 To 2021-22 in respect of Ex. Eng., Ex. Eng., EE Flood Control Division-I, (I & FCD), Basai Darapur, Delhi, following irregularities were noticed:

1. **Page counting certificate was not recorded:** Page counting certificate duly signed by the DDO which is required to be recorded on the first page of the PBR has not been found recorded for some period during current Audit.
2. **Incomplete personal information** – The mandatory information/details of the officials (which is required to be written on the upper part of each page) were also not found filled completely in any of the PBRs. Apart from the name, Date of Entry in Service and GPF No, the other details like Pay-band, Grade-Pay, Pay Matrix, Level, address, DOB, DOJ, DOS, details of loan/advances/ refunds, etc were not recorded in the PBRs, which is incorrect. Needful may be done now and shown to audit.
3. **Cutting & Overwriting** – Numerous cutting and overwriting were noticed in the PBRs but not attested by the HOO/DDO. Use of White fluid is not allowed.
4. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc
5. Monthly entries of Pay and Allowances entered in the PBRs have not been signed by the DDO.
6. Total of each column at the end of the year has not been calculated which is required for Income Tax Purpose.
7. Details of Miscellaneous Recoveries have not been mentioned in the PBR.
8. No entry of GPF Advance / withdrawal has been made in the PBR.
9. Abstract of Pay bills as per GAR-18 has not been prepared.

Needful may be done and compliance be shown to audit.

TAN No.04 :Non surrender of Savings.

(Reference Observation Memo No.04 Dated 20.06.2022)

During the test check of reconciliation statement of office of Ex. Eng., Flood Control Division-I, (I & FCD), Basai Darapur, Delhi for the audit period 2019-20 to 2021-22, it is noticed that Savings of Funds / Excess expenditure were not being surrendered / regularized as per provisions contained in General Financial Rule, 2017.

As per Rule 62(2) of GFR 2017, savings as well as provisions that cannot be profitably utilized shall be surrendered to Government immediately they are foreseen without waiting till the end of the financial year. No savings shall be held in reserve for possible future excesses/ expenditure.

Under the following heads, huge amount of funds have been found remained unutilized which could have been regularized, declared surplus at the time of submitting Revised Estimates.

Financial Year : 2019-20

Major/Minor/Sub Head of Accounts	Budget Allotted (In Lakh)	Total Expenditure (In Lakh)	Balance (In Lakh)	% of Saving
MH 4225-01-789-98-00-53 (SC/ST)	430.00	226.52	203.48	47.32
MH 4406-02-112-99-00-42 Forest	2134.17	206.47	1927.70	90.32
MH-4515-00-101-98-00-42 Modernization of Panchayat	50.00	37.65	12.35	24.70
MH-5425-00-208-86-00-42 Horticulture / Floriculture Work	54.59	7.45	47.14	86.35
MH-4711-01-800-98-00-53 Development of Chath Ghat	80.00	34.32	45.68	57.10
MH 2711-01-052-98-00-27 (Flood)	50.00	41.58	8.42	16.84
Total	2798.76	553.99	2244.77	

Financial Year 2020-21

Major/Minor/Sub Head of Accounts	Budget Allotted (In Lakh)	Total Expenditure (In Lakh)	Balance (In Lakh)	% of Saving
MH 2711-03-052-98-00-01 M.O.D (Salaries)	460.00	377.32	82.68	17.97
MH 4711-03-800-99-00-53 Other Drainage works	6912.00	4797.27	2114.73	30.60
Total	7372	5174.59	2197.41	

Financial Year :2021-22

Major/Minor/Sub Head of Accounts	Budget Alloted (In Lakh)	Total Expenditure (In Lakh)	Balance (In Lakh)	% of Saving
MH 2702-80-800-99-00-01 Minor irrigation maintenance & repair (Salary)	7.00	5.72	1.28	18.29
MH 5425-00-208-84-00-42 Horticulture / Floriculture Work	46.64	00	46.64	100.00
MH 4711-03-800-99-00-53-other drainage works	3200.00	1840.04	1359.96	42.50
Total	3253.64	1845.76	1407.88	

As per Rule 62(1) of GFR 2017, Department shall surrender all the anticipated savings noticed in the Grants or appropriation and the unutilized funds before the close of financial year. However, in the above mentioned cases, the same was not done.

The department may take necessary action under relevant rules for surrender of all anticipated savings under intimation to audit.

TAN No.05: Rush of Expenditure.

(Reference Observation Memo No.05 Dated 20.06.2022)

During the test audit of reconciliation reports for the m/o March 2020, March 2021 & March 2022, the budget allocation & actual expenditure of the unit is as under:

(In Lakhs)

Head of account	Revised Estimate	Exp during March	Total Expenditure	%age of exp. March
2019-20				
2711-03-052-98-00-27 Maintenance of drainage	1450	203.83	1339.6	15.22
4217-60-050-95-00-53 Development of unauthorized colony	13750	3737.52	13749.4	27.18
MH 4225-01-789-98-00-53 (SC/ST)	430	59.1	226.52	26.09
4406-02-112-99-00-42 (Forest)	2134.17	126.98	206.47	61.50
MH 4515-00-101-98-00-42 Modernization of Panchayat	50	18.23	37.65	48.42
4515-00-103-93-00-42 IDRUV	2624	459.85	2361.76	19.47
4515-00-103-93-00-42 SCP	576	100.94	518.44	19.47
MH 4711-03-800-99-00-53 Other Drainage	6773	2272.26	6772.6	33.55

2020-21					
MH	2702-80-800-99-00-02	1	0.81	0.81	100.00
Maintenance & Repair of Minor Works (Wages)					
MH	2702-80-800-99-00-02	50	47.9	47.9	100.00
Maintenance & Repair of Minor Works					
2711-01-052-98-00-27	Minor Work	75	74.72	74.72	100.00
Maintenance Flood					
2711-03-052-98-00-27	Maintenance of drainage	1297	463.27	1296.76	35.73
4217-60-050-95-00-53	Unauthorized colony	15146	10999.8	15144.9	72.63
4406-02-112-99-00-42	forest	326.21	325.75	325.75	100.00
4515-00-103-93-00-53	IDRUV	388.35	388.3	388.3	100.00
4515-00-103-93-00-53	SCSP	576	100.94	518.44	19.47
4711-03-800-99-00-53	Other Drainage	6773	2272.26	6772.6	33.55
2021-22					
2515-00-800-77-00-27	IDRUV Works DVDB	67.98	67.97	67.97	100.00
2515-00-789-98-00-27	IDRUV Works DVDB	14.69	14.68	14.68	100.00
2702-80-800-99-00-01	Minor Irrigation Maintenance & Repair (Salary)	7	1.89	5.72	33.04
2711-01-052-98-00-27	Machinery Equipment Maintenance of flood (Minor Works)	80	11.25	79.65	14.12
2711-03-052-98-00-27	Machinery & Equipment Maintenance of drainage – Minor Works	2130	669.17	2129.88	31.42
4217-60-050-95-00-53	Unauthorized Colony	13000	5397.76	12999.8	41.52
4225-01-789-98-00-53	SCST	678	119.25	677.99	17.59
4515-00-103-93-00-53	IDRUV	1156.2	688.8	1135.51	60.66
4515-00-103-93-00-53	SCSP	253.8	151.2	249.26	60.66
4711-01-800-93-00-53	Development of Chath Ghats	228	201.49	227.97	88.38
4711-03-800-99-00-53	Other Drainage	3200	1043.03	1840.03	56.69

It has been observed that heavy expenditure in the above heads in the month of March 2020, March 2021 & March 2022 was booked. Department is advised to incur the budget proportionately in future under intimation to audit.

TAN No.06: Unrealistic Estimates.

(Reference Observation Memo No.09 Dated 23.06.2022)

During the test check of records of E.E. Flood Control Division -I (I & F C D) Basaidarapur, Delhi for the period 2019-20 to 2021-22, it has been noticed that there is huge variation between the estimates and the tender amount. A few instances are as under:

S. No.	Agreement No. /Work Order No.	Name of work	Estimated Amount (In Rs)	Tender Amount (In Rs.)	Variation in %age Below Estimated Cost
1.	EE/CD-I/Agg. No./ 2019-20/01	Maintenance of N.G. drain free from hyacinth-patera, elephant grass, floating grass and floating material from RD. 0 m to RD. 11960 m (i.e. from Dhansa regulator to Jhatikra Bridge and parallel channel from RD 0 m to RD 6000m) for a period of one year.	1738644.00	703108.00	59.56%
2.	EE/CD-I/Agg. No./ 2019-20/164	Providing and laying of ready mixed concrete on both side of left bank of N.G. drain from Dhansa regulator to Chhawla Bridge (from RD. 0m to RD. 17905m).	63087359.00	30975893.00	50.90%
3.	EE/CD-I/Agg. No./ 2019-20/330	Improvement of streets and side drain at Chhawla Extn.-I, Panchia Mohalla Matiala Delhi (Regn. No. 1357).	26010305.00	12612397.00	51.51%
	EE/CD-I/Agg. No./ 2019-20/335	Providing and fixing GYM equipments 04 Nos. set at different locations in Palam Assembly Constituency AC-37.	9552587.00	4631094.00	51.52%
	EE/CD-I/Agg. No./ 2019-20/335	Improvement of road for Amarpal house to Railway line via Barat Ghar along the pond at village Bijwasan in Bijwasan Constituency.	15952265.00	7799062.00	51.11%
4.	EE/CD-I/Agg. No./ 2019-20/335	Restoration of road by laying RMC on the road where cutting is made by Delhi Jal Board for laying of water pipe line in village Khaira in Najafgarh Assembly Constituency AC-35.	5869487.00	2930635.00	50.07%



5.	EE/CD-I/Agg. No./ 2020- 21/22	Construction of rain water harvesting structure at Nasirpur store.	388810.00	172904.00	55.53%
6.	EE/CD-I/Agg. No./ 2020- 21/23	Construction of rain water harvesting structure at kakraula store.	1995999.00	888220.00	55.50%
7.	EE/CD-I/Agg. No./ 2020- 21/24	Plantation of trees on downstream of Khyala Bridge on left bank of Najafgarh Drain and maintenance thereafter for a period of 3 Years.	3617074.00	1618641.00	55.25%
8.	EE/CD-I/Agg. No./ 2020- 21/27	Maintenance of N.G. Drain free from hyacinth vegetation patera, elephant grass, floating material etc. from RD. 30180m to RD. 45316m i.e. from Kakraula Regulator cum Bridge to Basaidarapur Bridge for a period of 12 months (365 days). (2020-21).	1588275.00	738230.00	53.52%
9.	EE/CD-I/Agg. No./ 2020- 21/28	Maintenance of N.G. Drain free from hyacinth-patera, elephant grass, floating grass and floating material from RD. 11960m to RD. 20180m (i.e. from Jhatikra Bridge to Dhoolsiras Bridge) for a period of 365 days. (During the year 2020-21).	897436.00	411744.00	54.12%
10.	EE/CD-I/Agg. No./ 2020- 21/33	Restoration of Road by laying RMC on the road where cutting is made by Delhi Jal Board for laying of Water pipe line in village Paprawat in Najafgarh Constituency AC-34.	12935913.00	5950520.00	54.00%
11.	EE/CD-I/Agg. No./ 2020- 21/48	Removal of excavated malba/waste material etc. from Palam drain from RD. 0m to RD. 4200m and RD. 8550m to RD. 8750m its disposal at SDMC, C&D waste site at Bakkarwala and its maintenance for a period of 210 days for the year 2021-22.	1837975.00	845469.00	54.00%



12.	EE/CD-I/Agg. No./ 2020- 21/53	Removal of obstruction and floating material from drain along Bijwasan Bund from RD. 0m to RD. 2112m (Delhi-Riwadi Railway line to Bijwasan-Najafgarh road).	353317.00	157049.00	55.55%
13.	EE/CD-I/Agg. No./ 2021- 22/02	Removal of existing standing hyacinth and maintenance of N.G. drain free from hyacinth, patera, elephant grass, floating material grass or any other water plant from the bed of the drain and keep the surface of water in the drain clear from one end to other end to entire satisfaction of Engineer-in-Charge from RD. 11960 m to RD. 20180 m (i.e. from Jhatikra Bridge to Dhoolsiras Bridge) for a period of 365 days.	3217153.00	1479890.00	54.00%
14.	EE/CD-I/Agg. No./ 2021- 22/06	Removal of Obstruction, floating material and maintenance of bijwasan drain from RD. 0m to RD. 4200m.	2610378.00	1252981.00	52.00%
15.	EE/CD-I/Agg. No./ 2021- 22/07	Removal of Obstruction and floating material and maintenance of from Shahbad Mohammadpur drain from RD. 0m to RD. 225m.	410351.00	188351.00	54.10%
16.	EE/CD-I/Agg. No./ 2021- 22/11	Removal/disposal of silt/earth excavated by the departmental machines deployed on the locations in the vicinity of Dhoolsiras Bridge, Goela Dairy Outfall and Kakraula Bridge on Najafgarh Drain.	2223535.00	860508.00	61.30%
17.	EE/CD-I/Agg. No./ 2021- 22/12	Removal of existing obstruction from the bed of Mundella drain between RD. 0m to RD. 6950m.	1440984.00	639653.00	55.61%
18.	EE/CD-I/Agg. No./ 2021- 22/16	Providing and fixing precast RCC road divider at the vulnerable locations prone to encroachment/malba dumping on the right bank of Najafgarh drain between Chander Vihar	3909250.00	1731794.00	55.70%



		Bridge U/S (RD. 38960m) to (RD. 38360).			
19.	EE/CD-I/Agg. No./ 2021-22/17	Providing and fixing precast RCC road divider at the vulnerable locations prone to encroachment/malba dumping on the right bank of Najafgarh drain between Chander Vihar Bridge D/S (RD. 38960m) to (RD. 39523).	3806375.00	1686220.00	55.70%
20.	EE/CD-I/Agg. No./ 2021-22/18	Cleaning/Removal of obstructions from Meera Bagh Bridge to Basaidarapur Bridge and its vicinity on right Bank of Najafgarh.	1873640.00	709922.00	62.11%
21.	EE/CD-I/Agg. No./ 2021-22/19	Removal of hyacinth, vegetation, patera, elephant grass, floating material etc. and grass from RD. 30180m to RD. 45316m i.e. from Kakraula Regulator cum Bridge to Basaidarapur Bridge of Najafgarh Drain.	1498946.00	541719.00	63.86%
22.	EE/CD-I/Agg. No./ 2021-22/20	Providing and fixing stainless steel banches in Delhi Cantt. Assembly Constitunecy (AC-38).	5435764.00	2232468.00	58.93%
23.	EE/CD-I/Agg. No./ 2021-22/22	Maintenance of N.G. drain free from hyacinth-patera, elephant grass, floating material grass or any other water plant and keep the surface of water in the drain clean from one end to other end to entire satisfaction of Engineer-in-charge from RD. 0m to RD. 11960m (i.e. from Dhansa regulator to Jhatikra Bridge and parallel channel from RD. 0m to RD. 6000m) for a period of 365 days.	1738644.00	869322.00	50.00%
24.	EE/CD-I/Agg. No./ 2021-22/23	Repairing and Renovation of Boundary wall from RD. 0m to RD. 1465m at Right Bank of Palam link Drain.	1657425.00	736560.00	55.56%

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25.	EE/CD-I/Agg. No./ 2021- 22/26	Providing and laying Ready Mix Concrete for Road Work on Left bank of Pankha Road Drain from RD. 2100m to RD. 3050m.	3952749.00	1677547.00	57.56%
26.	EE/CD-I/Agg. No./ 2021- 22/27	Maintenance of Pankha Road drain for the period of 180 days for the year 2021-22.	206670.00	90501.00	56.21%
27.	EE/CD-I/Agg. No./ 2021- 22/30	Improvement of main road at village Bagdola in Bijwasan Constituency.	2316968.00	1111681.00	52.02%
28.	EE/CD-I/Agg. No./ 2021- 22/35	Watch & Ward of N.G. Drain between RD. 40680m (Outer Ring Road) to RD. 45316m (Basaidarapur Bridge) right bank for preventing any kind of encroachment, dumping of malba, building rubbish and other similar unserviceable material etc. for a period of 180 days round the clock.	958098.00	431144.00	55.00%
29.	EE/CD-I/Agg. No./ 2021- 22/37	Providing and Fixing of Solar Light from Raghubir Nagar to Punjabi Bagh Pull.	5263086.00	2631648.00	50.00%
30.	EE/CD-I/Agg. No./ 2021- 22/38	Maintenace of Nasirpur drain RD. 0m to RD. 3000m for a period of 180 days for the year 2021-22.	563662.00	240455.00	56.57%
31.	EE/CD-I/Agg. No./ 2021- 22/40	Repairing and Renovation of Bridges on Pankha road drain from RD. 2000m to RD. 3500m.	2429803.00	995976.00	59.01%
32.	EE/CD-I/Agg. No./ 2021- 22/134	Removal of obstruction and floating material from drain along Bijwasan Bund from RD. 0m to RD. 2112m (Delhi-Riwadi Railway line to Bijwasan - Najafgarh road).	1328458.00	528859.00	60.19%

The estimates of works are prepared by the Technically expert Engineers on the basis of prevalent D.S.R. and depending upon the prevailing Market rates, but still it has been observed that tenders have been received & accepted quoting the rates much below the estimated cost. Moreover, today the rates of every commodity are rising spirally yet the tenders have been accepted much below the estimated rates.

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Such type of unreasonable variations can be attributed to either wrong assessment of the quantity of items or sketchy estimates prepared in an unprofessional manner.

The above details of work awarded above / below the estimated cost shows that estimates were prepared casually & no proper attention was given to prepare estimates on more realistic basis.

The department may follow the instructions on pre construction stage / preparation of detailed estimate given in CPWD manual strictly and ensure that the estimates should be prepared on a realistic basis and on the basis of actual requirement of the site. All such other cases may also be reviewed under intimation to audit.

TAN No.07: Discrepancies in maintenance of Service Books.

(Reference Observation Memo No. 10 Dated 24 .06.2022)

Supplementary Rules 196, 197, 199 and 202, provides the procedure to be followed, while maintaining the service record of a Government servant.

On the test check of the service books provided by the department, the following discrepancies were noticed:-.

1. As per SR 202, the Service Book is required to be shown to the official every year and his/her signature obtained in token of his perusal. But the same was not found in most of the cases.
2. 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 HOO. But the same was not complied with.
3. Verification and communication of qualifying service after 25 years (now after 18 years.) of service or 5 years before retirement - As per Rule 32 of CCS (Pension) Rules, on completion of 25 years (now after 18 years) or 5 years before the date of retirement, whichever is earlier, verification of services of the Government servant concerned should be completed and a certificate of verification issued to him in the prescribed form (Form 24). The Certificate will contain the period of qualifying service determined up to that period. But it has been observed that in most of the cases, the above instructions have not been followed by the department.
4. Date of birth of the following official has not written in words in the service book.
 - (a) Amrit Lal, Jr. Asstt.
 - (b) Yudhivir Singh, Draftsman
 - (c) Shatrughan Pandit, W/c Beldar
 - (d) Rajiv Kumar, W/c Beldar
 - (e) Pravesh Kumar, W/c Beldar
 - (f) Dayal Singh, W/c Beldar
 - (g) Sushila Devi, W/c Coolie
 - (h) Anil Kumar Gupta, W/c Beldar

- 5. Entry of Aadhar number has not been made in the service book of most officers/ officials as per the instructions circulated by the Pr. Secretary (Finance) Finance department, Govt. of N.C.T. of Delhi.
- 6. Photograph on the first page of Service Book in r/o following officials not been attested by competent authority:
 - (i) Gaurav Chikara, Jr. Asstt.
 - (ii) Ramesh Kuamr, W/c Beldar
 - (iii) Shatrughan Pandit, W/c Beldar
 - (iv) Dayal Singh, W/c Beldar
 - (v) Sushila Devi, W/c Coolie
- 7. Leave record has not been maintained after 31.12.2019 in most of the service books.
- 8. Sh. Sonu Kumar, Jr Asstt joined his duty as a fresh recruit w.e.f. 04.10.2016 and deptt. has credited 08 days earned leave instead of 05 days Earned Leave in his leave account for period Nov- 2016 To Dec-2016, which is not admissible under the leave rules. The same may be rectified in his leave account. Other similar cases may also be reviewed accordingly.
- 9. The photograph of Sh. Amrit Lal, Jr. Asstt. has not been pasted in the Service Book.
- 10. Nomination forms have not been signed by competent authority in the Service Book of Sonu Kumar, Jr. Asstt.

Needful may be done and compliance be shown to audit.

TAN No.08: Shortcomings in maintaining of Cash Book.

(Reference Observation Memo No.12 Dated 24.06.2022

- (1) As per rule 13(vi) - An erasure or overwriting of an entry once made in the Cash Book is strictly prohibited. If a mistake is discovered, it should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. The DDO should initial every such correction and date his initials invariably. But the cutting/overwriting made in the cash book at various pages have not been corrected as per rule mentioned above, and the cuttings/overwriting have not counter signed by the DDO.
- (2) In cash book, many cases Voucherwise entries are not to be signed by DDO.
- (3) Classification of Charges / heads of account not to be shown in Cash Book.
- (4) Total of balance column of cash and bank not to be shown/done page wise in cash book.
- (5) In cash book, entries in payment side for expenses or charges not to be shown workwise.
- (6) When amount of GST or LWT released then signature of the DDO not to be shown in receipt side of Cash Book.
- (7) In cash Book when amount is withheld from the bills and shown in Cash Book, it is not mentioned that the amount is withheld for which purpose.

Needful may be done and compliance be shown to audit.

TAN No. 09: Income Tax (Deduction of Income Tax on monthly average basis).


(Reference Observation Memo No. 17 Dated :28.06.2022)

As per Para 3.1 contained in Chapter 3 (Income under the head salary) of TDS on salaries, every employer should deduct Income tax at source in monthly installments on the salaries disbursed by him / her and the final adjustment being made from the last salary payable before the end of the month of December, January, February and March of that particular financial year.

It is observed from the PBRs maintained by the department that the major portion of the income tax of the officers and employees was deducted in the last quarter / last month of the financial year. Some instances are as under:

S.No	Name	Desig	Total tax liability for the Financial Year (In Rs.)	Tax deducted from 03/21 to 11/21 (In Rs.)	Tax deducted from 12/21 to 02/22 (In Rs.)
1	Amrit Lal	Jr Asstt.	27610	0	27610
2	Hans Kumar	AE	282684	140100	142584
3	Yudhvir Singh	DM-II	163384	84240	79144

The department may take necessary action to avoid such practice in future and deduct the Income Tax at source in monthly installments from the salary.


Shyam Sunder Dhingra
I.A.O.,
Audit Party No 01