

66

(I&F.C.D) CD-XI, Sector - 15, Rohini, New Delhi 110089
2019-20 to 2022-23

**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-XI (I&F.C.D.)
SECTOR 15, ROHINI NEW DELHI 110089 FOR THE PERIOD 2019-20 To 2022-23.**

INTRODUCTION

The Internal Audit Report on the accounts of **E.E. Flood Control Division-XI (I & F.C.D.) Sector 15, Rohini New Delhi 110089 for the period 2019-20 to 2022-23** was conducted by the field Audit Party No. I comprising of Sh. Shyam Sunder Dhingra, IAO/AO & Sh. Aman, DEO. The audit was conducted during 10 working days between 30.05.2023 to 12.06.2023.

AIMS & OBJECTIVES

The main objective of the department is as under:

The Civil Division-XI West District comes under the control of Chief Engineer, Zone-II and Superintending Engineer, FC-III. The Executive Engineer, CD-XI is the head of this division with 04 Nos. Sub Divisions, Account Branch, D/M Branch and Establishment Branch.

This division has a jurisdiction of Supplementary Drain from Kakraula Regulator (RD 34500m) to Rohtak Road Bridge (RD 22471) to avoid all kind of problems in respect of water logging and smooth flow of water to avoid flood situation/water logging.

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

The following officers have served as HOD/ HOO / DDO / Cashier during **2019-20 to 2022-23**:

Head of the Office /DDO

S.NO	NAME	DESIGNATION	FROM -TO
1	Sh. Ashok Kumar	EE	17.07.2014 to 28.02.2021
2	Sh. B.D. Sharma	EE	01.03.2021 to till date

CASHIER

S. NO	NAME	Designation	FROM -TO
1	Sh. Praveen Kumar	Sr. Asstt.	01.04.2019 to 06.12.2021
2	Sh. Varun Sharma	Jr. Asstt.	07.12.2021 to 10.05.2022
3	Sh. Jaideep Ruhil	Jr. Asstt.	11.05.2022 to 29.09.2022
4	Sh. Rajesh Kaushik	Sr. Asstt.	30.09.2022 to 31.03.2023



(I&F.C.D) CD-XI, Sector - 15, Rohini, New Delhi 110089
2019-20 to 2022-23

Vacancy Statement: E.E. Flood Control Division-XI (I &F.C.D.) Sector 15, Rohini New Delhi 110089

Group	Post Sanctioned	Post Filled	Vacant Post	Remarks
A	01	01	0	-
B	15	04	11	-
C	06	03	03	-
Work charged	-	15	-	Sanctioned & Vacant Post not given

Budget and Expenditure for the period 2019-20 to 2022-23

(Amount in Rs.)

BUDGET DETAIL						
Year	REVENUE			CAPITAL		
	Budget allotted	Expenditure made	Balance	Budget allotted	Expenditure made	Balance
2019-20	101445000	82361016	21782984	40000000	32267508	7732492
2020-21	109490000	85263757	24226243	60000000	34976858	25023142
2021-22	111520000	106821595	4698405	62100000	37993556	24106444
2022-23	109045000	96739526	12305477	93870000	31444899	62425101

Statutory Audit:

The Statutory audit of the E.E. Flood Control Division-XI (I & F.C.D.) Sector 15, Rohini New Delhi 110089 has been conducted by AG (Audit), Delhi up to 2020-21.

Maintenance of Records:

The maintenance of record of E.E. Flood Control Division-XI (I & F.C.D.) Sector 15, Rohini New Delhi 110089 for the period 2019-20 to 2022-23 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 2022-23.



(SHYAM SUNDER DHINGRA)
Inspecting Audit Officer
Audit Party No. 01

PART - I
OLD AUDIT REPORT

There were 19 audit paras outstanding for the period 2008 to 2019 involving recovery of Rs. 40,260/-. The department has submitted reply of 02 old outstanding paras and hence 02 para has been fully settled and 03 paras have been taken as fresh. Hence, remaining 14 outstanding audit paras with recovery of Rs. 24,404/- 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
2008-10	4,5,6 & 9	04	0	04
2010-12	1 to 3	03	0	03
2013-16	1 & 2	02	0	02
2016-19	1 to 10	10	05 (7,8 – fully settled 3,7 & 10 - taken as fresh)	05 (1,2,4,6 & 9)
TOTAL	19	19	05	14

Details of Old Recoveries

Period	Recovery of Para No.	Details of Recoveries (Amount in Rupees)		
		Raised	Amount Recovered/ Regularized	Balance
2008-10	4,5,6 & 9	5,472	0	5,472 (Para 6)
2010-12	1 to 3	0	0	0
2013-16	1 & 2	15,627	0	15,627 (Para 1)
2016-19	1 to 10	19,161	15,856 (Para 7 & 8)	3,305 (Para 1,2)
Total		40,260	15,856	24,404

Current Audit

During the course of current audit, 22 Observation memos & 08 record Memo were issued highlighting various irregularities. Recoveries to the tune of Rs. 3,19,930/- were pointed out by the Audit.

The division I&FC CD - XI has not submitted any reply of Observation Memos. Hence, no observation memos have been settled on the spot. All 22 observation memos and 01 to 08 record memo have been converted into 16 PARAs (including 2 Audit Memo converted into 01 Para & 01 para for non-production of record) with recovery of Rs. 3,19,930/- and 06 TAN and incorporated in Current Audit Report Part-II.



(I&F.C.D) CD-XI, Sector - 15, Rohini, New Delhi 110089
2019-20 to 2022-23

Detail of Current Recoveries I&FC CD-XI

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
5	Recovery of Rs. 1,500/- on account of License Fee	1500	0	1500	PARA 3 (a)
9	Recovery of transport allowance amounting to Rs. 16,848/-.	16848	0	16848	PARA 4
12	Recovery of Rs. 1,980/- on account of License Fee	1980	0	1980	PARA 3 (b)
20	Non deduction of the amount of Labour Cess amounting to Rs. 20,556/-	20556	0	240000	PARA 14
21	Non-recovery of Rs. 2.70 lakh from the contractor for failure to provide an Engineer at site	270000	0	270000	PARA 15
22	Non deduction of TDS on GST amounting to Rs. 9,046/-.	9046	0	9046	PARA 16
	Total	319930	0	319930	

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-XI (I &F.C.D.) Sector 15, Rohini New Delhi 110089** for the period 2019-2020 to 2022-23. The Audit disclaims any responsibility for non-production of record / information or mis-information provided by the **Office of Executive Engineer, Flood Control Division-XI (I &F.C.D.) Sector 15, Rohini New Delhi 110089**. 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-XI (I &F.C.D.) Sector 15, Rohini New Delhi 110089**. 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)
Inspecting Audit Officer
Audit Party No. 01

17
29
u/c

Construction of cement concrete roads and S.W. Drains in Sharma Enclave. Mubarakpur. Kanjhawala Block Agreement No.8 (2008-09)	4644970	867947 (18.68%)	<ul style="list-style-type: none"> • Hindrance register not reviewed by Executive Engineer • Deviation statement not approved by competent authority 	2/21
Construction of cement concrete roads and S.W. Drain in Shiv Vihar Colony. Karewara in Kanjhawala Block	174780	1672616 (23.31%)	<ul style="list-style-type: none"> • Hindrance register not reviewed by Executive Engineer • Deviation statement not approved by competent authority 	AG DIM.

Since above cases have been given on the basis of text check and if a thorough checking of such cases is done there may be other cases of similar nature.

Reasons for the above lapse be elucidated to the audit and all the cases for the period 2008-09 & 2010 be reviewed and the same be got regularized from the competent authority.

Para No.1 (2008-2010)

Page 2
Para 4

Loss of Rs.87158/- towards the payment of execution of extra item of work arising due to delay in handing over of site (File No.EE/CD-XI/Acs.17/2008-2009) (Audit Memo No.2 dated 29.07.2010)

PARA-1
(2008-10)

Test check of the file and relevant record of agreement no.18 of 2008-2009 revealed that the work of "Maintenance of supplementary drain hyacinth and floating waste material free from RD 24300m to RD 34500m of Nangloi Drain for a period of one year", was awarded to M/s Sanjeev Kumar at the tendered cost of Rs.2.68.680/- (41.86 % below E.C.). Tender for this work was floated on 23.07.2008 and closing date was 02.08.2008. The letter of acceptance was issued on 22.08.2008 vide which contractor was asked to deposit the P.G. within 7 days and stipulated date of the start of work was to be reckoned from 10th day of issuance of letter. The contractor deposited the P.G. on 30.08.2008 but the site was not handed over to the contractor. Letter for commencement of work was issued on 06.10.2008 and site was handed over to the contractor on 07.10.2008. In this regard the following observations are made:-

- 1 During the handing over the site on 07.10.2008, it was seen that the hyacinth had grown up on both sides of the drain slope due to non-maintenance from the closure of the last annual maintenance contract i.e. June, 2008. Before starting of the work it was felt necessary to remove the same immediately. Executive Engineer approved the removal of the hyacinth as an extra item and Rs.87,158/- was paid to contractor. Had the site be handed over to the contractor within the stipulated date from the issuance of letter of acceptance, the amount paid to the

16
12
28
40/c

- contractor as execution of extra item could have been saved. Delay in handing over the site to the contractor resulted in loss of Rs.87,158/- to the government.
- 2. Signatures of the Executive Engineer are not available on the price comparative statement.

The division replied that there was no loss to government as the contract will expire after one year after site is handed over to the contractor. The reply of the division is not tenable as annual maintenance is a continuous process and contract of annual maintenance be given as soon as the previous contract expires. The division may process the tenders well in advance to ensure that all the formalities are completed and site be handed over just after the expiry of previous contracts.

Para No. 2 (2008-2010)

Para 3
Para 3
PARA 2
(2008-10)

Non-adherence of the delegation of financial powers by the Executive Engineer and irregular expenditure charged to works
Audit Memo No:13 dated 14.08.2010

Test check of the supply orders for the financial year 2008-09 & 2009-2010 revealed the following irregularities while issuing the following supply orders:-

a) Instances where limits of delegation of financial powers not observed by Executive Engineer

S.No.	Name of the item	Supply order date	Total amount of supply order (Rs.)	Powers of Ex. Engineer as per delegation of financial powers of CPWD Manual
1	Cement	02.02.2009	166600	Individual case 10% of the powers to accord TS i.e. Rs.1.00.000/- Other irregularities in purchase of cement
		06.03.2009	238000	
		27.03.2009	476000	
		12.06.2009	242000	
		14.09.2009	242000	

As per para 37.3(1) of works manual, materials costing more than Rs.1 lacs should be procured on DGS&D rate contract. If valid rate contract not available for item then the quotations should be invited from the manufacturers directly. Proper publicity should be given as per guidelines. The guidelines of the manual are not being followed while issuing supply orders for the cement.
No powers

computer 11.02.2009 57600
of works manual
approval of CPWD
(2 Nos) for 2008-09

15
27
3 a/c

b) Instances of irregular expenditure charged to works

S.No.	Name of the item	Supply order date	Total amount of supply order (Rs.)
1	Sofa Set, File cabinet	29.05.2008	45,410/-
2	Electrification of ADM(HQ) Office	March, 2010	90,396/-
3	Purchase of Intercom System	March, 2010	23,000/-
4	Repair of Water Cooler	16.03.2010	10,100/-
5	Repair of Water Cooler	15.05.2009	11,250/-

Remarks

- The expenditure incurred on amount of purchase of furniture items, electrification of office, repair/purchase of office fixtures was irregular as expenditure on these items cannot be treated as works expenditure or part of annual maintenance works.
- In the case of repair of water cooler it has been observed that compressor of water cooler was replaced on 15.05.2009 and the same was again replaced on 16.03.2010 (within ten months). It is well known that there is atleast 1-3 years warranty on compressors.

c) For the other expenditure charged to the contingencies of work approval of competent authority not being taken

Para 4.1.5 of the CPWD Works Manual provides that provisions of contingency shall be kept @5% for the works of E.C. upto Rs.1 Crore. The contingencies can be utilized for construction of site office, engagement of watch & ward staff and job works like Surveying, material testing, estimating, structural design, drawings models and other field requirements. Para 4.1.5 (3) further provides that the amount provided for contingencies shall be utilized as per the directions of the officers of the rank of S.E./C.E. and the powers S.E. is proportionate available contingencies of the work to a maximum of Rs. 5 lakhs and C.E. enjoys power of all available contingencies.

It has been observed that almost all the contingent expenditures are being charged to works without the approval/directions of S.E./C.E. The expenditure is being incurred as per the delegation of financial powers of the officers related to works and above guidelines are not being followed.

Reasons for not adhering to the guidelines/rule provisions be elucidated to the audit and remedial steps be taken to incur the expenditures as per rule provisions.

PARA-3
(2008-10)

14
26
14
38/c

Para No.3 (2008-2010)

Recovery of Rs. 5472/- due to excess amount reimbursed for mobile bill
(Audit Memo No.10 dated 10.08.2010)

As per order dated 18.01.2008, issued by Administrative Officer (I&FC), the field officers to level to SES 7EEs are allowed for the use of cellular phone facility for office use with the monthly ceiling of Rs. 1500/-pm inclusive of rental and call charges. During the test check of mobile register for the period 2008-09 to 2009-10, it has been noticed that the above guidelines are not being followed by the division. In the following cases, officers were reimbursed more than Rs.1500/- pm for mobile phone bills:-

S.NO.	Mobile No	Bill No/ Date	Excess Payment Reimbursed
1.	9958522333	758318449/05/08	1064
2.	-	785475835/07/08	353
3.	-	813022158/09/08	415
4.	-	11/08	998
5.	9958890111	12/08	30
6.	-	12/08	262
7.	9958522333	8146/70/09	400
8.	9958890111	11/09	300
9.	9958522333	151454774/01/10	990
10.	-	191676278/03/10	660
TOTAL			5472

The excess amount reimbursed to the officers may be recovered and ceiling of Rs.1500/- p.m. for reimbursement of mobile phone bills be maintained in future. Cases of similar nature be reviewed and recovery, if admissible, be effected.

Para 7

Recovery due to wrong fixation of pay
(Audit Memo No.5 dated 04.08.2010)

Wrong fixation of pay in the month of September, 2008 but rectified in the month of October, 2008 but recovery of Rs.4612/- not effected

Test check of the P.B.R. for the year 2008-09 revealed the pay of the following officers was wrongly fixed in the month of September, 2008 but was rectified in the month of October, 2008 but excess amount paid due to wrong fixation of pay for the month of September, 2008 was not recovered from the concerned officers:-

Sl. No.	Name & Designation	Pay due (Pay, DA, HRA)	Pay drawn (Pay, DA, HRA)	Difference in amount to be recovered
1	Sh. Rashid Ali. J.E.	25622 (16100 + 3312 + 6210)	28206 (17870 + 3505 + 6731)	2584

PARA-4
(2008-10)

~~Para No. 4~~
Para No. 4

Para No.4 (2008-2010)

13
25
16
331

Maintenance of Hindrance/inspection registers as per provisions of CPWD Manual
(Bi Memo No.15 dated 13.08.2010)

Test check of the records relating to following works for the financial year 2008-
revealed that hindrance/inspection registers of the works are not being maintained
as per the provisions of CPWD Manual:-

S.No.	Name of the work
1	Providing C.C. roads and S.W. drain from main Karala Road to Digambar Jain Mandir (oM to 600 M) a 40 rd in Tirthankar Nagar
2	Construction of Supplementary Drain SW construction of additional double lane bridge at RD24300M across supplementary drain
3	Construction of 1.80m high RCC retaining wall on the left bank of supplementary drain from 50 ft wide road to Nihal Vihar bridge road at RS24300m
4	Construction of C.C. roads and S.W. Drain in gali no.1 to 3, 19 to 29 in Karam Vihar Part III
5	Construction of C.C. road and S.W. Drain in Shaama Enclave, Mubarakpur Dumas in Kanjhawala Block
6	Construction of C.C. road and S.W. Drain in D Block 10 to 17 in Rama Vihar Colony in Kanjhawala Block

Hindrance Register

Para 28.7 (4) (iv) of CPWD Manual provides that each hindrance entered in the Hindrance Register should be authenticated by the Executive Engineer and S.E. should review the Hindrance Register whenever he visit the site of work. Proforma for Hindrance Register is annexure with the para 28 of the Manual. Test check of the records relating to works revealed the following shortcomings:-

1. Entries of the hindrances written by J.E./A.E. are not authenticated by Executive Engineer.
2. Hindrance Register is not reviewed by S.E. whenever he visits the site of work.
3. Hindrance Register is not maintained as per the format provided in the CPWD Manual. Proforma contains 12 columns whereas Hindrance Register maintained by the division contains only 6 columns. Important columns provided for recording the details of items of works affected due to hindrance, overlapping period, net hindrance in days, sign of A.E., weightage of hindrance, net effective days of hindrance, sign of E.E. are not available in the Hindrance Register maintained by the division.

It has been observed in the test check of works for the period 2008-09 & 2009-10 that almost all the works were completed after the stipulated date of completion. For the delayed period of completion, extension of time was granted by the competent authority after completion of the work considering the hindrances faced during the course of work. Hindrance Register maintained at site of work is the key document

12
17
24 3/c

Inspection Register

Para 5.2.2 (1) of the CPWD Manual provides that all the officers shall ensure that the inspection notes/instructions after their inspections. The inspection notes are required to be pasted in the Inspection Register. The stages of inspection of works by E.E. are given in the para 5.2.1. The inspection notes of the officers must be available on record before passing the bills.

Test check of the record revealed that inspection register is not being maintained for the inspections by officers. The inspection notes are also not available in the Site Order Book, however final bills of all above works have been cleared. In the absence of inspection notes it could not be ascertained in audit that whether prescribed stages of inspections were carried by the officers or not.

Reasons for not observing the provisions of CPWD Manual be elucidated to the audit and ensure that the provisions of CPWD Manual relating to maintenance of Attendance Register/Inspection Register/Site Order Book be strictly followed in future.

Para 11

Local purchase bills for more than Rs.1000/- not signed by Executive Engineer
(Audit Memo No.14 dated 12.08.2010)

As per delegation of financial powers, local purchase powers of A.E. out of permanent imprest is only Rs.1000/- for petty payments. Test check of the vouchers of permanent imprest for the year 2008-09 & 2009-2010 revealed that in the following instances, petty payments for the amount more than Rs.1000/- are approved by A.E. only and approval of E.E. not taken for the payment of that particular vouchers.

S.No	C.V. No. & Date	Particulars of the bill	Amount
1.	32-06/02/09	Indian Building Congress	2248/-
2.	36-09/03/09	Ujagar Singh Sathi & Co.	2653/-
3.	40-09/03/09	-do-	3490/-
4.	40-09/03/09	Parveen Moter Works	1500/-
5.	40-09/03/09	Vikas Electricals Palace	1540/-
6.	80-30/03/09	Batra & Company	1768/-
7.	84-31/03/09	Modi Photostate	2040/-
8.	64-31/12/08	Modren Design Concept	1400/-
9.	64-01-01-09	-do-	1450/-
10.	80-29/03/10	Ashok Engineering Welding Works	1700/-

(powers of A.E. is only for Rs.1500/-)

Payments made out of permanent imprest over and above the limits of delegation of financial powers are irregular. Reasons for the above lapse be elucidated to the audit and payments be got regularized from the competent authority.

PARA-5
(2010-12)

PART II
AUDIT REPORT OF CD-XI
IRREGATION AND FLOOD DEPARTMENT

11
20
351c

~~PARA 1~~

Para No. 6

Para No. 5
(2010-2012)

REF. MEMO NO.2
DATED 06/08/12

Subject:-Excavation of Supplementary drain upto DBL and Construction of RCC retaining wall on both side of supplementary drain from RD 22608m to RD 22488m (Balance Work) (Avoidable Expenses of Rs. 24.15 Lacks)

Audit scrutiny of records revealed that the above said work was originally awarded to M/S. Hanuman Construction Co. at the tendered cost of Rs. 1,00,88,710/- against the estimated cost of Rs. 75,54,893/- which was 33.54 % above the estimated cost, the stipulated date of start and completion of work was 22.12.06 and 21.09.07 respectively. The work was resinded by the division on 28.01.10 after executing the 70 % of the work and incurred an expenditure of Rs. 67.77 lakh. It has been noticed that the reason of rescinding the work was non availability of hindrance free site from January 2009 to June 2009. After clearance of the site, the Executive Engineer revoke the recession order and foreclosed the work on 10.03.11.

After the lapse of 1 year , the division has floated e-tender for the the balance work on 14.02.12 and the work was awarded to M/s Swami Sharan Dass Sharma at their quoted rates amounting to Rs. 57,37,584/- which is 19.66 % above the estimated cost of Rs. 47,94,713/- based on DSR 2007, the Stipulated date of Start was 9.04.12 and date of completion shall be 8.10.12, and hence the total work shall be completed for Rs. 125.03 lakhs (Rs. 67.76 Lacks + Rs. 57.37 Lacks).

(As per rule 15.1.2 of CPWD Manual, the availability of clear site structural drawing for the foundation and layout plan for all services should be ensured before approval of N.I.T. If the Division had accurately studied the N.I.T and ensure the availability of clear site, then the division could save 24.15 Lacks (Rs. 125.03 Lacks Minus 100.88 Lacks).

(Reasons of the above lapses for higher expenditure of Rs. 24.15 Lacks may be clarified to the Audit.)

22/10
34/c

PARA-6
(2010-12)

REF. MEMO NO.6,5
DATED: 06/08/12

~~PARA 2~~

Page No. 7

Para No. 6

SUBJECT: Delay in work

(2010-2012)

According to section 28.1 (1) of CPWD Manual, "At the time of issuing Notice Inviting Tenders for a particular work, the Engineer-in-charge should specify, the time allowed for completion of the work consistent with the magnitude and urgency of the work". 28.1 (2), states that the time allowed for carrying out the work as entered in the contract shall be strictly observed by the contractor, the section 28.1 (5) further specify that the work shall be proceeded with all due diligence on the part of the contractor throughout the stipulated period of the contract (time being deemed to be essence of the contract)

However (it was observed during the audit of Flood Division No.XI , they had not followed the above provisions while executing the works during 2010-12 A statement regarding the agreement wise detail of SDOC, ADOC produced by the division for the period 2010-12 showed that no work was completed within the stipulated period of time as per the agreement.)

Agreement No.	SDOS	SDOC	ADOC	Delay (in days)
2011-12				
2	21.04.11	20.7.11	29.11.11	129
23	5.01.12	4.02.12	30.05.12	116
1	21.04.11	20.09.11	Work in progress	
3	17.5.11	16.10.11	Work in Progress	
4	14.05.11	16.10.11	Work in Progress	
2010-11				
1	15.05.10	14.08.10	10.2.11	178
2	15.05.10	14.08.10	22.07.11	343
3	15.05.10	14.08.10	7.06.11	236
9	10.7.10	9.11.10	Work in progress	
18	21.11.10	20.03.11	Work in Progress	

It has also been noticed that many cases are not completed even after the lapse of more than one and half year after the stipulated date of completion.

33/c

21

9

(B) Subject: Works are finalized but final payment was not made

Section 29.2 (1) of CPWD Works Manual states that Final measurements should be recorded within one month of the completion of work and final payments for works costing more than Rs. 15 lakhs should be made within 6 months of the completion of work and for other works within 3 months.

(The Work Progress Report shows that the accounts of the various works had not been finalized till date which were completed.) Some of the works are given below. (Reasons for delay in making final payment of these works may be explained to audit.)

Name of the work	Completed on
Construction of C.C. Roads and SW Drains in Jain Nagar Extn. Colony in Kanjhawala Block	2010-11
Construction of CC Roads and SW Drains in Omkar Dham Road at Rama Vihar Colony in Kanjhawala Block	2010-11
Providing CC Road and SW Drain at across Gali No.2 and cross Gali No. 3 (left Side) of 40 wide Tirthankar Nagar in Kanjhawala Block	2010-11
Providing CC and SW Drain at cross Gali No. 3 and 4 on right side of 40 Wide road in Tirthankar Nagar in Kanjhawala Block	2010-11

Reasons of the above lapses may be clarified to the Audit.

~~PARA 7~~
PARA 7

Pass No. 7

Para No. 7
(2010-2012)

REF. MEMO NO.8
DATED:08/08/12

Subject Construction of CC Roads and SW Drains in F & G extension Block, Prem Nagar-I, Kirari In Kanjhawala Block (Regd. No. 753)(Unfruitful Expenditure of Rs. 12,42,059/-)

The above work was awarded to M/s Bharat Vikas Co. with SDOS and SDOC was 30.11.11 and 29.03.12 at the tendered cost of Rs. 32,40,874/- which is 3.42% below the estimated cost of Rs. 33,55,779/- The scrutiny of the work file revealed that the contractor was paid a total sum of Rs.12,42,059/- vide IInd Running Account Bill later on the work was fore-closed on 09/04/12 due to reason that two gallees /Streets have been constructed by DSIIDC Department under the budget of UD Department and one gali of Samshan Ghat has been constructed by the other civil division No. 8 (I&FC)

S.R.

Sh
ParsaExecutiv
e verif.

32/c

96
8

Department . It has also been noticed that from the application for extension of Time, there was hindrance on the site from 30/11/11 to 17/12/11, 2/2/12 to 15/02/12 and further from 21/02/12 to 29/02/12 due to non availability of cement which is the violation of Section 15.1 of CPWD Manual which states as "that before approving Notice Inviting Tender, the following are desirable"

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

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. 12,42,059/-which needs to be clarified.

PARA 4

Page NO. 9

REF. MEMO NO. 4
DATED:06/08/12Subject : Time barred cheque

As per receipt and payment rule 47(2) a cheque remaining un paid 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 acknowledgment of the stop order may be insisted for the bank.

While scrutiny of Form 51 – Schedule of Reconciliation of cheque drawn and remittances and other related records for the month of March 2012, it has been noticed that cheque bearing number 72498 dated 09/02/11 amounting to Rs. 11201/- which was issued by the Division but not en-cashed and became time barred. These cheque have become more than six months old, because of no claim / dispute there is no possibility of encashment of these cheque.

Reason for its non-encashment or if any fresh cheque were issued in lieu of these cheque may be intimated to Audit.

Settled

6/11/2019

(12) 30/4

Part-A - 13877/-
Part-B - 350/-
Part-C - 1400
Balance → 15627

PARA-8
2013-16

**DIRECTORATE OF AUDIT
GOVT. OF NCT OF DELHI
4TH LEVEL DELHI SECT. NEW DELHI
Part-II (Current Audit Report)**

Para-01 Para No. 8
2013-16

Subject : Short deduction of Govt. Dues amounting to Rs. 45146/- from the staff of the Division.

Part-A

(Audit Memo. No.13 Dated: .01.07-2016)

Subject: Irregularity in Income Tax—Recovery amounting to Rs 13,877/- (Rs. 3,708 + 10,169)

Scrutiny of the Form-16 along with calculation sheets as well as related record produced to audit revealed that the office has not included tuition fee reimbursement in the case of Sh. Ashok Kumar Executive Engineer. In case of Sh. Dinesh Kumar JE Total salary was taken short resulting in short deduction of income tax amounting to Rs 13,877/ (Rs. 3,708 + 10,169) during the financial year 2015-16 as per details given below:-

(Sh. Ashok Kumar, Executive Engineer)

Particulars	Income Tax Due as per Audit Observations (In Rs.)	Income Tax deducted as per figures taken in Form-16/calculation-sheet/ (In Rs.)	Short Deduction /Amt. recoverable (In Rs.)	Calculation Sheet
Gross Salary	Rs. 756640/-	738640/-		Tuition fee of Rs. 18000/-paid vide bill No. 63 dt, 01/03/2016 has not been taken into gross salary by the office.
Less:- Tpt Allowance Less:- HRA Rebate	Rs. 19200/-	Rs. 19200/-		
Total salary Less:- Rebate U/S 80 C Less : Rebate U/S 80 D	Rs.737440/- Rs. 150000/- Rs. 3900/-	Rs. 719440/- Rs. 150000/- Rs. 3900/-		
Taxable Income	Rs. 583540/-	Rs. 565540/-		
Income-Tax Add:-Edn. Cess @ 3 %	Rs. 41708/- Rs. 1251/-	Rs. 38108/- Rs. 1143/-		
Total Tax Deducted		Rs. 39251/-	3708/- (Income-Tax Recoverable)	

Pending

msf-

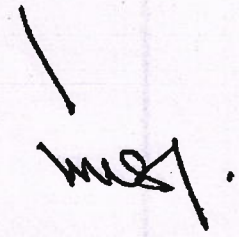
29/c (11)

(Sh. Dinesh kumar JE)

Particulars	Income Tax Due as per Audit Observations (In Rs.)	Income Tax deducted as per figures taken in Form-16/calculation-sheet/ (In Rs.)	Short Deduction /Amt. recoverable (In Rs.)	Calculation Sheet
Gross Salary	Rs. 795326/-	Rs. 745955/-		An amount of Rs. 49371/- has been deducted from the gross salary on account of recovery of LTC advance. As LTC advance is not taken into gross salary the same cannot be allowed. Hence the gross salary has been taken as Rs. 7,95,326/-
Less:- Tpt Allowance	Rs. 19200/-	Rs. 19200/-		
Less:- Edn. Allowance				
Less:- HRA Rebate				
Total salary	Rs. 776126/-	Rs. 726755/-		
Less:- Rebate U/S 80 C	Rs. 150000/-	Rs. 150000/-		
Less : Rebate U/S 80 D	Rs. 3900/-	Rs. 3900/-		
Taxable Income	Rs. 622226/-	Rs. 572860/-		
Income-Tax	Rs. 49445/-	Rs. 39572/-		
Add:-Edn. Cess @ 3 %	Rs. 1483/-	Rs. 1187/-		
Total	Rs. 50928/-	Rs. 40759/-	10169/- (Income-Tax Recoverable)	
Total Tax Deducted		Rs. 40759/-		

Pending

The entire amount i.e. Rs 13,877/- (Rs. 3,708 + 10,169)) needs to be recovered from the concerned officer after due verification & deposited the same in Govt. Accounts under intimation to Audit. It is suggested that similar cases also need to be reviewed/ re-checked at the level of HOO/DDO & recovery, if any founds should be made from the concerned employees and deposited in Govt. Accounts under intimation to Audit



Part-B

(Audit Memo. No.04 Dated: .24.06-2016)

Sub: Short deduction of Subscription of Delhi Govt. Employees Health Scheme amounting to Rs. 22175/-

As per office orders no.F-25(111)/DGEHS/140/DHS/09/38850-38862 dated 28th July 2010 & further clarifications issued vide office order no. F-25(111)/DGEHS/140/DHS/09/44413-18 dt.20-08.10, the rates of DGHES subscriptions has been revised on the basis of grade pay & revised rates are applicable w.e.f. -1st Aug.2010. Test check of relevant records for the period 2013-16 revealed the following short deductions of the DGEHS subscriptions.

S N	Name & Designation	Grade Pay (In Rs.)	Period	No of months	Subscription -Due (In Rs.)	Subscription deducted (In Rs.)	Short deduction (In Rs.)
1.	Sh. Jagdish Kumar, AE	7,600/-	10/2012 to 11/2014	26	500/-	325/-	4550/- (175x26)
2	Sh. Ashwin Gogia, AE	7,600/-	10/2012 to 11/2014	26	500/-	325/-	4550/- (175x26)
3	Sh. Narender Singh, DM	4600/-	10/2013 to 02/2016	29	325/-	225/-	2900/- (29x100)
4	Sh. Pat Ram, AE	7600/-	09/2013 to 11/2014	15	500/-	325/-	2625/- (175x15)
5	Sh. R.K. Saxena, AE	7600/-	09/2013 to 11/2014	15	500/-	325/-	2625/- (175x15)
6	Sh. J.P. Sharma, JE	7600/-	08/2014 to 09/2014	02	500/-	325/-	350/- (175x2)
7	Sh. Parmod Kala, JE	7600/-	08/2014 to 09/2014	02	500/-	325/-	350/- (175x2)
8	Sh. Rashid Ali, JE	7600/-	08/2014 to 02/2016	19	500/-	325/-	3325/- (175x19)
9	Smt. Poonam Ahluwalia, HC	4600/-	06/2015 to 02/2016	09	325/-	225/-	900/- (100x9)
	Total						22175/-

Pending →

← o/s

Recovery amounting to Rs. 22175/- on account of short deduction of DGEHS may be done after due verification of record & deposited the same in Govt. Accounts under intimation to Audit. Similar other cases may also be reviewed for any short deduction of DGEHS subscription.

WAG

(9)
231C

Part-C (Audit Memo. No.12 Dated: .30.06-2016)

Sub: Short recovery of Rs.9094/- towards License Fees & Water Charges

As per GNCT of Delhi rates of License Fee has been revised w.e.f. 01-07-2012- and 01/07/2013 vide office No. F.4(1)/Misc/PWD&H/A-II/2004/2749-2765 dated 10/05/2014 but during the scrutiny of PBR for the years 2013-2016 it has been observed that Govt. Residential Accommodation have been allotted to Employees of the O/o the EE, CD-XI but short recovery of the License fee and Water Charges has been made in the following cases.

S.No.	Name & Designation	Address of the Qtr.	Period	Amount due(Per month)	Amount Deducted(Per month)	Difference to be paid per month	Amount to be recovered
1	Sh. Kalyan Singh, JE (Licence Fee)	Qtr. No.4, Type-IV, Karkardooma	7/2013 to 6/2016 (36 months)	500	420	80	2880
2	Sh. Vishal Sharma, AAO (Water Charges)	Flat No. 99, Type-III, Nimri Colony	7/2013 to 6/2016 (36 months)	315 <i>Settled 6/10/14</i>	236	79	2844
3	Sh. Diwan Singh, W/C Beldar (Licence Fee)	Qtr. No. 6 Type-II, Sec-3 Dwarka	7/2013 to 02/2015 (20 months)	245	205	40	800
4	Sh. Jitender Singh, W/C Driver (Licence Fee)	Type-II Nimri Colony	7/2013 to 10/2015 (28 months)	310	260	50	1400
5	Sh. Shiv Dayal, W/C Beldar (Licence Fee)	1097, Delhi Govt. Flats, Type -II Gulabi Bagh	7/2013 to 9/2014 (15 months)	135	115	20	690 (300+390)
			10/2014 to 12/2014 (3 months)	245 <i>Settled 6/10/14</i>	115	130	
6	Sh. Kamender Jha, W/C Beldar (Licence Fee)	99, Gulabi Bagh Type-I,	4/2014 to 3/2016 (24 months)	135	115	20	480
Grand Total							9094

ok

Short recovery of Rs. 9094/- towards License Fee & water charges may be made from the concerned employees after due verification of records and compliance be shown to audit. Department is advised that similar cases may also be checked and recovery, if any, towards short deduction of License Fee & water charges may be made for the audit period.

MSQ

PARA-9
2013-16) Para No. 9
(2013-2016)
Para-02 (Audit Memo. No.11 Dated: .30.06-2016)

48
2/c

Subject: Huge deviations between Awarded amount and Actual expenditure incurred on construction of work.

Division undertakes the works of construction of maintenance of Supplementary Drain by Govt. of NCT of Delhi and on request of the people residing in the area allotted jurisdiction to this division. Department has to prepare preliminary estimation of the cost of works as per the scope of works. However, such works are required to be carried out after the receipt of administrative approval and expenditure sanction and at the time of preparation of detailed estimate, necessary provision for this purpose may be made in the preliminary estimate. During audit of works of the period 2013-14 to 2015-16, it has been observed that there are huge deviations ranging (-) 22.42% to 61.04% between Awarded amount and Actual expenditure incurred on construction of works. The details of some of the works where huge deviation were found are as under:

Deviations between awarded amount and actual expenditure incurred (Rs. In Lacs)

S. No	Name of Work	Name of Contractor	Awarded Amount	Actual Expenditure incurred	Difference in Awarded Amount and actual expenditure	Deviation in %
2013-14						
1	Resurfacing of existing Inspection path on left bank from RD 22471m to RD 23218m and RD 23635m to RD 24300m of Supplementary Drain	M/s. Khatri Const. Co.	89.43	105.66	16.23	18.15
2	Construction of RMC road and SW drains in block A, between block B & D, block D, Gurudwara road and Gall No. 1 to 17 in block A at Anandpur Dham in Mundka Assembly Constituency.	M/s. Attri Const. Co.	397.11	496.64	99.53	25.06
3	Construction of RMC road and SW Drain of Gall No. 1 to 61 Partap Vihar-III in Kirari Assembly	M/s. Satya Narain	324.80	407.38	82.55	25.41
4	Construction of RMC road & SW drain of Gall No. 13 to 33 in Baljit Vihar in Kirari Assembly Constituency	M/s. Parmod Kr. & Co.	257.28	364.37	107.09	41.62
5	Construction of RMC roads & SW drains of Gall No. 1 to 21 in Prem Nagar-III, A & B block in Kirari Suleman Nagar in Kirari Assembly Constituency.	Sh. Kamal Singh	127.56	176.81	49.25	38.61
6	Constn. of RMC and side drains in Z-block of Prem Nagar- II in Kirari A/C.	Sh. Anil Kr. Garg	166.18	201.75	35.57	21.40
7	Construction of RMC/CC road of Pocket (A,B,C) and SW drain in Partap Vihar, Part-II in Kirari Assembly Constituency (Balance Work).	M/s. AGC Infrastructure	129.16	161.47	32.31	25.01

msf.

25/6 (7)

8	Construction of R.M.C./C.C. road and SW drain in Partap Vihar, Part-III in Kirari Assembly Constituency (Balance work).	M/s. Satya Narain	114.02	88.45	25.57	(-)22.42
9	Construction of RMC road and side drains in J block, Prem Nagar-II in Kirari Assembly Constituency	M/s. Rajiv Builders	58.06	46.87	11.19	(-)19.27
2014-15						
1	Deposit Work Construction of double storey SPS building for Govt. Sr. Sec. School at Sector-24, Rohini, Delhi	M/s. Dabas Const. Co.	156.60	217.61	61.01	38.95
2	Resurfacing road/ inspection path on the left bank of supplementary drain from RD 25075m (Sayeed Nangloi Bridge) to RD 28080m (Vikaspuri Bridge)	M/s. C.K. Const. Co.	148.37	196.36	47.99	32.34
3	Construction of RCC retaining wall along left bank of Supplementary drain from RD 23635m (Foot bridge) to RD 23218m (Jawalapuri bridge) for widening of approach road to the bridge at RD 23800m.	Sh. I.K. Choudhary	109.40	132.53	23.13	21.14
4	Construction of RMC roads & SW drains of Gali No. 1 to 14 at Dheeraj Vihar in Mundka Assembly Constituency	M/s. Sunrise Const. Co.	153.32	215.62	62.3	40.63
5	Restoration/Raising of roads and side drains in LMPQ Block, Prem Nagar-II in Kirari Assembly Constituency.	M/s. Attri Const. Co.	56.42	90.86	34.44	61.04
6	Construction of RMC roads & SW drains of Gali No. 1 to 32 at Station Block, Khub Ram Park, Phase-I, Prem Nagar-I in Kirari Assembly Constituency.	M/s. Rajan Builders	110.47	132.86	22.33	20.21
7	Restoration of road and side drains in Hari Enclave Part-I in Kirari Assembly Constituency	Sh. Jaibir Gulia	131.07	188.63	57.56	43.91
8	Construction of R.M.C./C.C. road and SW drain in Partap Vihar, Part-III in Kirari Assembly Constituency. (Balance Work)					
9	Constn. of RCC outfall drain along DDA road, Sector-21, Rohini from Kailash Vihar to Kirari Suleman Nagar drain and from Lakh Ram Park to Kirari Suleman Nagar drain for adjacent unauthorized colonies of Kirari A.C. passing	Akshit Builders	159.03	203.17	44.14	27.75

MSA -

24/c

(576)

	through Aman Vihar (Regn. No. 73), Balbir Vihar (Regn. No. 148), Kailash Vihar (Regn. No. 205), Laksi Ram Park (Regn. No. 264) & Ramesh Enclave (Regn. No. 283)					
10	Restoration of streets and side drains in U-I Block, Dharam Enclave, Prem Nagar-II in Kirari A.C.	Satish Kumar	94.13	130.53	36.4	38.66
2015-16						
11	Restoration/Raising of road and side drains in Inder Enclave Phase-I in Kirari Assembly Constituency (169/895)	Sh. Anil Kr. Garg	298.40	360.59	62.19	20.84
12	Restoration/Construction of RMC road and SW drain of Gali No. 1 to 6 Partap Vihar-III in Kirari Assembly Constituency (Regn. No. 88/895)	Dinesh Kr.	112.11	158.20	46.09	41.11

Clause 24.1.2(2) of CPWD Manual 2012 provides that Deviations beyond the limit of +10% should not be made at site without in principal approval of the sanctioning authority. Once in Principle approval is obtained, the total deviations (including initial +10%) shall be sanctioned by officers as per delegation of powers.

Further, the engineers who estimate the cost of work as per the scope of work are technically sound and experts in their field and as certain the costs approximately to the actual cost of work. But in the above cases, it clearly shows that proper cognizance was not applied at the time of estimation of cost of work, resultantly there are huge deviations in the cost of the work. Such kind of improper practice in estimation of cost of work may divert the client department to other works executing agencies. This is the lapse on the part of the department, it seems that they have not prepared the estimate of the work in realistic manner. In principal approval of the sanctioning authority may be obtained and consequent change in the financial sanction as per delegation of power if necessary may be made under intimation to audit

Para - 03

(Audit Memo. No.1 Dated: .23.06-2016)

Subject : Non production of records

1. Short term and Long term advance register.
2. L.T.C Register.
3. Tuition Fee reimbursement register.
4. G.A.R-8 Stock register.
5. Dead Stock register.
6. Consumable and Non-Consumable/property register.
7. Record relating to Staff cars.

These registers may be maintained and shown to the next audit.

Taken as fresh in current Audit Report
 5/11/2019

WQF

18/c

PARA TO
(2-16-18)**PART-II****CURRENT AUDIT REPORT****PARA No. 01**

(Audit Memo No. 01 Dated : 25.10.2019)

Subject : Recovery of DGEHS subscription of Rs. 3100/-

The DGEHS subscription of the employees were revised w.e.f. 01.02.2017. vide GNCTD order no. F.25(iii)/DGEHS/140/DHS/09/204078-204243 dated 20.05.2017 due to revision of pay & allowances of Delhi Government employees on account of implementation of recommendation of 7th Central Pay Commission.

While scrutiny of PBR for the audit period 2016-2019 in r/o Flood Control Division- XI (I & F.C.D.), Sector-15, Rohini, Delhi it has been observed that DGEHS Subscription from following officers/officals have not been recovered as per the revised rates in accordance with the circulars issued as above. As such an amount indicated their names as per detail below:-

Sl. No	Name & Designation Sh./Smt.	Period	No. of months	Amt. deducted	Amt. to be deducted	Amt. to be recovered
1.	Neelam, Beldar (Work Charge)	02/17 to 05/17	04	125	250	500
2.	Dinesh Kumar, JE	02/17 to 05/17	04	325	650	1300
3.	Kalyan Singh, JE	02/17 to 05/17	04	325	650	1300
TOTAL						3100/-

Hence, recovery of Rs.3100/- may be made from the above incumbents after due verification of facts and figures at the level of HOO/DDO. The other similar cases may also be reviewed if any, and the recoveries be made accordingly under intimation to audit.

✓

17/c

PARA-11
(2016-19)

PARA No.2

(Audit Memo. No. 02 Date: - 25.10.2019)

Subject: Short deduction in License Fee amounting to Rs.205/-

The rate of License fee and Water Charges for the various types of Govt. of NCT of Delhi residential (Gen.Pool) Accommodations have been revised w.e.f. 01.07.2017 vide order No.F4(1)/Misc./PWD&H/A-II/2004/PF/10039-51 dated 16.07.2018 issued by Deputy Secretary (PWD) , Public Works Department, NCT of Delhi.

While scrutiny of PBR for the audit period 2016-2019 in r/o Flood Control Division- XI (I & F.C.D.), Sector-15, Rohini, Delhi it has been observed that License Fee of Sh.Sevraj singh, JE has not been deducted as per the revised rates in accordance with the circulars issued as above. As such amount indicated his name as per detail given below:-

:

S.No.	Name & Design. Of Official Sh./Smt.	Type of Qtr.	Amt. deducted (in Rs.)	Amt. to be deducted (in Rs.)	Difference	Period & No. of months	Amt. to be recovered (in Rs.)
1.	Sevraj Singh, J.E.	Type-IV, 1716, Gulabi Bagh	1065	1270	205	07/2017 (01month)	205
TOTAL							205/-

HOO/DDO may recover the above amount of Rs.205/- after due verification of facts and figures and shown to audit. All other similar cases may also be reviewed on the basis of above observations.

✓

16/C

PARA No.3

(Audit Memo No. 04 Dated :28.10.2019)

Subject: - Heavy outstanding balances under deposits.

During test check of monthly account of Ex. Engineer, CD-XI for the month of March, 2019, it was observed that an amount of Rs. 1.55 Crore 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)	35,70,947
Civil Deposits - Public Work Deposits (Part III)	97,66,206
Civil Deposits - Other Deposits(Pat-V)	22,16,069
Total outstanding as on 31.03.2019	1,55,53,222

Heavy accumulation under Part-II of Rs. 35.71 lac 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. 97.66 lac 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. 1.55 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.

*Best and audit
Taken from
(S. I. DRINGRA)
Amount party - 1*

✓

PARA No.4

(Audit Memo No. 05 Dated :29.10.2019)

Subject: - Irregular Contingent Expenditure made by the Division and charged to work.

As per Finance (Infrastructure) Department, GNCT of Delhi's order No.F1(9)/2015-16/Fin.EXP.4/Infra/6277-6416 dated 22.12.2015 'the provision of contingencies is meant for unforeseeable and unidentifiable items which cannot be included/anticipated while preparing estimates for the work/project and personal claims on any account including conveyance, office contingencies etc. shall not be charged on works.

On the scrutiny of the record provided by the division, it is observed that during 2016-2019, the expenditure has been incurred through Hand receipts, Permanent Imprest and bills in r/o office stationery of division & circle, Hiring of vehicle, Photocopy Charges, Typing Work, Charges for I.Tax return filing charges, Electricity bills, Telephone bills, Conveyance charges etc. Some instances as given below:-

S. No.	CV No. and date	Item	Name of work	Firm M/S.	Amount (in Rs.)
1.	15/6.6.16	Filing charges of D Vat	A/R & M/o Supplementary drain	A D Singh & Associates	2500
2.	01/1.6.16	Hiring of vehicles	-- Do--	Mohd. Anis Tour & Travel	15000
3.	27/23.11.16	Payment of MTNL bill	-- Do--	M.T.N.L.	2129
4.	5/17.11.16	Refilling of drinking water jars	-- Do--	Aggarwal Beverages	6536
5.	20/9.6.17	Purchase of stationary	-- Do--	Batra & Co	4148
6.	05/18.3.17	MTNL bill	-- Do--	M.T.N.L.	1779
7.	20/31.3.17	Payment towards POL	-- Do--	Petrol supply	16238
8.	35/29.6.17	Maintenance of photocopier machine	-- Do--	Frank Copier Pvt. Ltd.	10413
9.	48/29.6.17	Fee paid to Govt. advocate	-- Do--	Ramraghuvendra Kumar	7260
10.	17/27.9.17	Purchase of stationary items	-- Do--	KLNV Sehkar Bhandar Ltd	24502
11.	1/04.09.2017	Repair & Maintenance of sofa cover, stitching of sofa cover etc.	-- Do--	B.R. Construction	58271
12.	6/04.09.2017	Purchase of Printer	-- Do--	D.S. Computer	13400

13	16/27.09.2017	Purchase of battery	-- Do--	Bhandari Battery	11000
14	20/27.09.2017	Fee paid to Govt. advocate	-- Do--	Purnima Maheshwari	39750
15	36/27.01.2018	Hiring of vehicles	-- Do--	Vikas Kumar Yadav	30700
16	13/12.07.2018	Hiring of vehicles	-- Do--	Rajesh Kumar	34900
17	4/19.12.2018	Typing Works	--Do--	A.S. Construction	18330
18	25/01.11.2018	Purchase of stationary items	-- Do--	Delhi Consumer's Co-op Wholesale Store Ltd.	61325 52491
19	24/21.01.2019	Purchase of stationary items	-- Do--	Delhi Consumer's Co-op Wholesale Store Ltd.	19908 18882 51267
20	1 to 5/2.2.2019	Typing Works	--do--	Bhanu Sharma	91650
21	1 to 5/6.3.2019	Typing Works	--do--	Bhanu Sharma	91650
22	7/06.03.2019	Purchase of stationary items	-- Do--	Delhi Consumer's Co-op Wholesale Store Ltd.	24988 8177
TOTAL					717194

However, the department may regularize the expenditure incurred on purchase of above items from Finance Department under intimation to audit. Similar cases may also be reviewed under intimation to audit.

13/c

PARA No.5

(Audit Memo No. 07 Dated :30.10.2019)

Subject: - Time barred cheques amounting to Rs. 1,15,718/-

As per rule 47(2) of (R & P) Rules, 1983 if a cheque remained unpaid for any cause, six months after its issue and not surrendered for renewal should be cancelled in the manner indicated in clause III of sub-rule (1) with the difference that no acknowledgement of the stop order may be insisted from the bank. Its amount should also be written back in the accounts.

Settled as per...
S. S. Dhingra
Audit party - 1

During the test check of CPWA-51, schedule of monthly settlement with treasuries (Part-II cheque issued and paid/Details of difference) it has been noticed that the following cheques amounting to Rs. 1,15,718/- which were issued by the division have not been encashed till date and thus become time barred:-

S.No.	Cheque No.	Date of issue	Amount (in Rs.)
1.	A 817064	16.01.2018	7000
2.	C 072670	20.04.2014	55554
3.	C 564408	09.10.2015	53164
TOTAL			1,15,718

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



(Audit Memo No. 08 Dated :31.10.2019)

Subject: -Slow progress of works leading to missing the deadlines for completion of work.

According to Section 29.1(1) of CPWD Manual,2014 "At the time of issuing Notice inviting Tenders for a particular work, the Engineer-in-charge should specify, the time allowed for completion of the work consistent with the magnitude and urgency of the work." Section 29.1 (2), states that the time allowed for carrying out the work as entered in the contract shall be strictly observed by the contractor, the section 29.1(5) further specify that the work shall be proceeded with all due diligence on the part of the contractor throughout the stipulated period of the contract (time being deemed to be essence of the contract).

During the test check of record of Flood Division No. XI revealed that progress of some of the works during the audit period was very slow and missed the stipulated date of completion by more than one month and they had not followed the above provisions while executing the works during 2016-2019. Details of some of the works are given below for reference:-

S. No.	Name of the work with agreement number	Name of contractor M/S	Stipulated date of start	Stipulated date of completion	Actual Date of Completion	Delay in Days
1.	EE/CD-XI/ 2017-18/06	Vimal Construction Co.	15.09.2017	14.10.2017	22.12.2017	69
2.	EE/CD-XI/Acs./2017-18	Anil Kumar Garg	23.03.2018	22.04.2018	26.05.2018	34
3.	EE/CD-XI/Acs./2017-18/14	J.S. B. Construction Co.	29.09.2017	28.11.2017	06.01.2018	39
4.	EE/CD-XI/Acs./2017-18/07	J.S. B. Construction Co.	29.09.2017	28.11.2017	12.01.2018	45
5.	EE/CD-XI/Acs./2017-18/	M/S Vinod Kumar and Co.	17.04.2018	16.07.2018	09.05.2019	299
6.	EE/CD-XI/ 2017-18/08	Vimal Construction Co.	29.09.2017	28.11.2017	15.03.2018	107
7.	EE/CD-XI/ 2017-18/13	Vimal Construction Co.	22.09.2017	22.12.2017	10.05.2018	139
8	EE/CD-XI/Acs./2018-19	M/S C.K. Construction Co.	10.05.2018	09.01.2019	06.06.2019	148
9	EE/CD-XI/Acs./2018-19	Vinod Kumar & Co.	10.05.2018	09.07.2018	15.10.2018	98

As per section 29.2 CPWD Works Manual-2014 Clause 5 of CPWD Forms No.7 and 8 and Clause 4 of CPWD Form No.9, empower the Engineer-in-charge to grant of Extension of Time for the completion of the work provided:-

- (i) The contractor applies for EOT in writing within 14 days of the date on which such hindrance arose.
- (ii) Such an application must state the grounds that hindered the contractor in the execution of the work within the stipulated time.

n/c

- (iii) The Engineer-in-charge must be of the opinion that the grounds shown for the extension of time are reasonable.

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 No.7

(Audit Memo. No. 10 Dated: 04.11.2019)

Subject: - Recovery of Rs. 2296/-- on account of wrong Pay Fixation

During the test check of the service book in r/o Sh. Sh.Sahab Bux Singh, Pump Operator (DOJ: 01.06.1989) it has been observed that he was drawing the pay of Rs.9130 + 2000 (G.P.) in the pay scale of Rs.5200-20200 as on 01.07.2008. As per Service Book, the division has fixed his pay on 01.07.2009 at Rs.9830 + 2400 instead of Rs.9820 + 2400 at the time of 2nd MACP. Detail is as under:-

Particulars	Pay fixed after granting annual increment by the Deptt. (in Rs.)	Pay to be fixed as suggested by the Audit (in Rs.)	Amt. to be recovered (in Rs.)
Existing pay in the pay scale of Rs.5200-20200 +2000(G.P.) on 01.07.2008	9130 + 2000	9130 + 2000	
Pay after granting 2 nd MACP in PB 5200-20200 G.P. 2400 as on 01.06.2009	9130 + 2400	9130 + 2400	
Pay fixation as on 01.07.2009 after annual increment	9830 + 2400	9820 + 2400	2296/- (Annexure-A)
Pay as on 01.07.2010 after annual Increment	10200 + 2400	10190 + 2400	
Pay as on 01.07.2011 after annual increment	10580 + 2400	10570 + 2400	
Pay as on 01.07.2012 after annual increment	10970 + 2400	10960 + 2400	
Pay as on 01.07.2013 after Annual Increment	11380 + 2400	11360 + 2400	
Pay as on 01.07.2014 after Annual Increment	11800 + 2400	11780 + 2400	
Pay as on 01.07.2015 after Annual Increment	12230 + 2400	12210 + 2400	
Pay as on 01.01.2016 as per 7 th Pay Commission	38600	38600	

HOO may recover the amount of Rs.2296/- from Sh. Sahab Bux Singh, Pump Operator after due verification of facts and figures and shown to audit. All other similar cases may also be reviewed on the basis of above observations.

PARA No.8

(Audit Memo. No. 11 Dated: 04.11.2019)

Subject: Recovery of LTC amounting to Rs. 13560/-

For travel between the mainland and the A & N Group of Islands and Lakshadweep Group of Island by ships operated by the Shipping Corporation of India Limited :-

Kind of Travel	Level	Travel Entitlement
Entitlement for journeys by Sea or by River steamer	9 and above	Highest Class
	6 to 8	Lower Class, if there be two classes only on the steamer
	4 & 5	If two classes only, the lower class. If three classes, the middle or second class. If four classes, the third class
	3 & below	Lowest Class

But in the following cases it is observed that journey was performed by PVT mode whereas the public transport was available. The details are as under:-

S. No	Name and Designation Sh./Smt/Ms.	Block year	Destination	Bill No. & Date	Pvt. Mode of Transport	Amount Paid (Deluxe class)	Amount Admissible	Balance amt. to be recovered	Remarks
1	Anil Kumar, Beldar	2018-21	Portblair to Havlock and back	13/19.09.18	Green Ocean Seaways Pvt.Ltd.	8 x 950 = 7600	8 x 455 = 3640	3960	Level 3 & Below-Lowest Class Entitlement
2	Kiran Kumari, W/C Beldar	2018-21	Portblair to Havlock and back	06/04.08.18	Green Ocean Seaways Pvt.Ltd	6x950 =5700	6 x 455 = 2730	2970	-do -
3.	Kamlesh, W/C Typist	2018-21	Portblair to Havlock and back	V.No.08/13.07.18	Green Ocean Seaways Pvt.Ltd	8 x 950 = 7600	8 x 455 = 3640	3960	-do-
4.	Kamlesh, W/C Typist	2014-17	Portblair to Havlock and back	V.No.28/17.03.17	Green Ocean Seaways Pvt.Ltd	6x900 =5400	6x455 =2730	2670	-do-
TOTAL								13560/-	

Hence the total recovery of Rs. 13560/- may be recovered from above officials after due verification of facts and figures under intimation to audit. All other similar cases may also be reviewed on the basis of above observation.

8/c

PARA No.9

(Audit Memo. No. 11 Dated: 04.11.2019)

PARA No. 9
(2016-19)

Subject: -Huge deviations between Awarded amount and Actual expenditure incurred on construction work.

Division undertakes the works of construction of maintenance of Supplementary Drain by Govt. of NCT of Delhi and on request of the people residing in the area allotted jurisdiction to this division. Department has to prepare preliminary estimation of the cost of works as per the scope of works. However, such works are required to be carried out after the receipt of administrative approval and expenditure sanction and at the time of preparation of detailed estimate. During the period of audit (2016-2019), it has been observed that there are huge deviations ranging (-) 14.40 % to (-) 51.79 % between Awarded amount and Actual expenditure incurred on construction of works. The details of some of the works where huge deviation were found are as under.

Deviations between awarded amount and actual expenditure incurred

S.No.	Name of Work	Name of Contractor/ Sh.	Awarded Amount (in Rs.)	Actual expenditure incurred (in Rs.)	Difference in Awarded amt. & Actual expenditure	Deviation in %
2016-17						
1.	Providing & laying bitumen mastic wearing course & fixing of hard drawn steel wire mesh fabrication at new bridge at suppl. Drain at RD26400M Estimated Cost Rs.6123989 (below 3.16%)	Anand Sharma	5930276	9002116	3071840	51.79
2017-18						
1.	Cleaning & Repairing of existing drain along land boundary at left bank of suppl. Drain & cleaning of ramps constructed for approaches by resident b/w RD 26060 M to RD 28080M Est. Cost:1373888 (below 39.89%)	JSB Enterprises	826812	1077912	251100	30.36
2.	C/o temporary site store on left bank of	Om Prakash	405581	540840	135259	33.34

a

71c

	suppl. Drain at RD 29300 M near Nilothi village. Est.Cost: Rs.484996/- (below 16.37%)					
3	Repairing of revamping wall & boundary wall on left bank of suppl. Drain from RD 31300 M to RD 34500 M Est.Cost:5262764/- (below 34.25%)	Vimal Construction	3460267	5161347	1701080	49.16
2018-19						
1.	Repair of existing road on left bank of suppl. Drain RD 22471 M (Rohtak rd. Bridge) to RD 23635M (Foot Bridge) Est.Cost: Rs.2962347/- (below 38.99%)	Vinod Kumar	1807328	2067650	260322	14.40
2.	C/o left out stretches of existing drain land boundary of suppl. Drain from 26060 M to 28080M adjoining Chandra vihar Nilothi Extn. Colony for damage of storm water. Est.Cost: Rs.8566532/- (below 42.80%)	C.K.Construction	4900056	5897873	997817	20.36
3.	Restoration of existing road on left bank of supplementary drain b/w Foot Bridge to Nihal Vihar bridge Est.Cost:7079790/- (below 48.49%)	Vinod Kumar	3646800	5418838	1772038	48.59

As per clause 4.2 of CPWD Works Manual, the detailed estimate should be completed and as comprehensive as possible, and should be supported by detailed architectural drawings, preliminary structural plans; preliminary lay out drawings of the various services, detailed drawings and/or specifications for the various components of work involved, etc. as applicable.

As per Section 24.1.2, the following procedures shall be followed in sanctioning the deviation item

- (1) The deviations shall be sanctioned by the officers as per delegation of powers.

✓

6/4

- (2) In case of deviations occurring in the quantities of substituted/extra items/deviation in quantity of any item already sanctioned, then revised sanction should be taken from the competent authority.
- (3) Total deviation in quantity of an item shall be sanctioned by one authority only whosoever is competent to sanction total deviation of the item.
- (4) Minus deviation is to be sanctioned on the basis of agreement rate irrespective of deviation limit.

Clause 24.1.2(2) of CPWD Manual 2012 provides that Deviations beyond the limit of +10% should not be made at site without in principal approval of T.S. Authority. Once in Principle approval is obtained, the total deviations (including initial +10%) shall be sanctioned by officers as per delegation of powers.

Further, the engineers who estimate the cost of work as per the scope of work are technically sound and experts in their field and as certain the costs approximately to the actual cost of work. But in the above cases, it clearly shows that proper cognizance was not applied at the time of estimation of cost of work, resultantly there are huge deviations in the cost of the work. Such kind of improper practice in estimation of cost of work may divert the client department to other works executing agencies. This is the lapse on the part of the department, it seems that they have not prepared the estimate of the work in realistic manner.

It has been observed in the above cited case that no prior approval of Technical Sanction Authority i.e. S.E. was obtained before the execution of extra items and deviations beyond = 10% and final was passed and payment made to the contractor. The extra items and deviations were sanctioned as per the delegation of powers of AE & EE but this aspect was ignored that the delegation of powers for sanctioning deviations and extra items are applicable only if the prior approval of TS authority has been obtained.

Division beyond the permissible limit may also be got regularized by the Competent Authority under intimation to audit. Similar cases may also be reviewed on the basis of above observations.

✓

5/4

PARA No.10
(Audit Memo No. 12 Dated : 04.11.2019)

Subject: - Non-production of records

Following records (2016-19) may be produced for scrutiny of Audit:

1. Stock Register (Consumable & Non Consumable)
2. Property Register
3. Unserviceable/Condemnation record
4. Details of fore-closure work rescind
5. Measurement Book
6. Postage Stamp register
7. LTC register (Work Charged staff)
8. Log Book/History sheet of vehicles
9. O.T.A. Register
10. Purchase File

*Retained & Taken of
fresh*

2013-14 to 2015-16

1. Short term & long term advance register
2. LTC Register
3. Tuition fee reimbursement register
4. GAR-6 Stock Register
5. Dead Stock Register
6. Consumable & Non-Consumable /Property register
7. Record relating to Staff Cars.

(S.S. DUNIGRA)
Auditor party or

2006-2008

1. Contractor Ledger/Works Abstract Register
2. Register of review of MB.
3. Inspection report of Sub-division
4. Unpaid wages register of sub-division
5. Log Book/History sheet of vehicles

The above records may be shown to next audit.

Deepak
DEEPAK KR. SHARMA)
IAO, PARTY NO.24

PART-II
CURRENT AUDIT REPORT (2019-20 to 2022-23)

PARA No. 01: Time barred cheque amounting Rs. 1,46,296/-.
(Reference Observation Memo No. 02 Dated: 01.06.2023)

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 2023 “Schedule of Reconciliation of cheques drawn and remittances” and other related records for the period 01.04.2019 to 31.03.2023, it has been noticed that the cheques amounting to Rs. 1,46,296/- which were issued by the division, but not presented to bank for encashment and become time –barred.


S. No	Cheque No.	Dated	Amount (In Rs.)
01	A-817064	16.01.2018	7,000/-
02	C-072670	20.04.2014	55,554/-
03	C-564308	09.10.2015	53,164/-
04	C-564405	27.01.2019	16,468/-
05	C-564459	19.03.2020	2,500/-
06	C-564460	19.03.2020	11,610/-
		Total	1,46,296/-

Similar some observation were made vide para 05 of audit period 2016-19 and same have been updated & para taken as fresh, Since these cheques have lost their validity, the division may be taken the necessary action to write off these cheques from the competent authority under intimation to audit.

PARA No. 02: Heavy outstanding balances under deposits.
(Reference Observation Memo No. 03 Dated: 01.06.2023)

During test check of monthly account (Form 79 – Schedule of Deposits) of Ex. Eng., EE Flood Control Division-XI, (I & FCD), Sector 15, Rohini, New Delhi 110089, for the month of March, 2023, it has been observed that an amount of Rs. 2,19,82,987/- was lying outstanding under the head “Schedule of Deposit (8443-Security Deposit)” as detailed below:

Classes of deposits	Amount as on 31.03.2023
Civil Deposits - Security Deposits (Part II)	1,07,17,690/-
Civil Deposits - Public Work Deposits (Part III)	97,67,463/-
Civil Deposits - Other Deposits (Part V)	14,97,834/-
Total outstanding as on 31.03.2023	2,19,82,987/-



(I&F.C.D) CD-XI, Sector - 15, Rohini, New Delhi 110089
2019-20 to 2022-23

Heavy accumulation under Part-II of Rs. 1.07 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. 0.97 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. 0.15 crores was indicative of the fact that works for which these amounts were withheld had not been completed satisfactorily.

Similar observation were made vide para 03 of audit period 2016-19 and same have been updated & para taken as fresh

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.

PARA No. 03 (A): Recovery of Rs. 1,500/- on account of License Fee.
(Reference Observation Memo No. 05 Dated: 02.06.2023)

During the course of test audit and scrutiny of Pay Bill Register for the Audit period. It has been observed that Govt. accommodation has been allotted to the following officials but license fee are being short recovered from the salary of the following officials:

The details of recovery of License fee is as under:

Name of Officer/ Official	Type of Quarter allotted	License fee/water charges recovered by the Deptt.	Period	License fee/water charges to be recovered (as per revised rates)	Diff.	Recovery to be made
License fee						
Diwan Singh, W/c	Type-II	Rs. 310/-	01.03.2021 to 31.03.2023 (25 months)	Rs. 370/- p.m.	Rs. 60/-	Rs. 1,500/-
Total Recovery to be made						Rs. 1,500/-

DDO may take necessary actions to recover Rs. 1,500/- from the above Officers/Officials after due verification of facts and figures under intimation to Audit.

29

(I&F.C.D) CD-XI, Sector - 15, Rohini, New Delhi 110089
2019-20 to 2022-23

PARA No. 03 (B): Recovery of Rs. 1,980/- on account of License Fee.

(Reference Observation Memo No. 12 Dated: 06.06.2023)

During the course of test audit and scrutiny of Pay Bill Register for the Audit period. It has been observed that Govt. accommodation has been allotted to the following officials but license fee are being short recovered from the salary of the following officials:

The details of recovery of License fee is as under:

Name of Officer/ Official	Type of Quarter allotted	License fee/water charges recovered by the Deptt.	Period	License fee/water charges to be recovered (as per revised rates)	Diff.	Recovery to be made
Kiran Kumari, W/c	Type-II	Rs. 310/-	01.07.2020 to 31.03.2023 (33 months)	Rs. 370/- p.m.	Rs. 60/-	Rs. 1,980/-
Total Recovery to be made						Rs. 1,980/-

DDO may take necessary actions to recover Rs. 1,980/- from the above Officers/Officials after due verification of facts and figures under intimation to Audit.


PARA No. 04: Recovery of transport allowance amounting to Rs. 16,848/-.

(Reference Observation Memo No. 09 Dated: 05.06.2023)

As per transport allowance rules transport is not admissible if an employee remains absent from duty for a full calendar month due to leave/training/tour etc. If the absence covers more than one month, it will not be admissible for calendar month(s) wholly covered by absence.

On scrutiny of Service books and PBR for the audit period, the following Officials was on Leave for more than one calendar month but the department has paid the Transport Allowance of that month.

S. No.	Name of Official/ Designation	Period of absence	Nature of Leave	Period for which TADA on TA paid	Amount of Recovery
1	Sh. Surrender Mehto, W/c	18.02.2020 to 02.06.2020	EL	March/2020	4212
2	K.N. Pandey, W/c	06.07.2020 to 01.02.2021	Medical Leave	August, September & November	4212 x 3 = 12636
Total					16848



(I&F.C.D) CD-XI, Sector - 15, Rohini, New Delhi 110089
2019-20 to 2022-23

DDO may take necessary action to recover an amount of Rs. 16,848/- from above mentioned Officials after due verification of facts & figures. Other similar cases may also be reviewed accordingly under intimation to audit.

PARA No. 05: Non refund/revalidation of FDR/Bank Guarantees.

(Reference Observation Memo No. 11 Dated: 06.06.2023)

As per 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 FCD-XI, it has been observed that the validity of a number of FDR/Bank Guarantees, submitted by contractors, has already been expired and the Division has not made any efforts to get these FDR/Bank Guarantee revalidated as per detail given here under:

(Amount in Rs.)

S. No.	S. No. of register	Name of agency	Details of Valuable FDR/BG	Amount of Valuable FDR/BG	Date of expiry of validity of FDR/BG
1	18	M/s Vimal Construction Co.	10166222	163500/-	07-02-2020
2	30	Rohit Sharma	1714210	23000/-	30-11-2020
3	31	Rohit Sharma	1714203	22000/-	30-11-2020
4	40	Rohit Sharma	2611091	61500/-	03-07-2021
5	42	M/s Vimal Construction Co.	03031001000068127	60000/-	08-06-2021
6	47	Rakesh Sharma	889707	40000/-	22-12-2021
7	62	Anil Kumar Garg	65925	65000/-	30-12-2022
8	74	NMP Design	50300620250291	15,59,550/-	06-11-2022

Action may be taken 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, under intimation to audit. Other similar cases may also be reviewed.

(I&F.C.D) CD-XI, Sector - 15, Rohini, New Delhi 110089
2019-20 to 2022-23

PARA No. 06: Withheld the amount for non-approval of Extension of Time.
(Reference Observation Memo No. 13 Dated: 07.06.2023)

(Amount in Rs.)

S. No.	Name of Work	Agreement No.	Agency	Voucher No. & Date of Payment	Amount withheld	Reasons of withheld
1.	Restoration/ Raising of road and side drains in Z-Block Extension in Kirari A.C. (101/895)	EE/CD- XI/2014- 15/11	M/s R.K. Enterprises	47/ 28.01.2023	50,000/-	Due to non- availability of EOT (Extension of time)
2.	Const. of storm drain along land boundary of supplementary drain to link the drainage network of adjoining colony with the existing intets between RD 33400 in supplying/fixing of SFed gets over the boundary wall of supplementary drain at the entry/exist points of existing Chhat Ghat	EE/CD- XI/2019- 20/03	M/s A.S Const. Co.	39/ 19.03.2020	10,000/-	Due to non- availability of EOT (Extension of time)
3.	Repair of boundary wall and providing and laying/fixing of concertina coil on top of boundary wall of left bank of	EE/CD- XI/2019- 20/25	M/s M.K. Mehta	33/ 19.03.2021	20,000/-	Due to non- availability of EOT (Extension of time)

(I&F.C.D) CD-XI, Sector - 15, Rohini, New Delhi 110089
2019-20 to 2022-23

	supplementary drain from RD 31300m to RD 34500m.					
4.	Const. of additional RCC double supplementary drain D/S existing Ran hold Bridge at RD 30850m	EE/CD-XI/ACs/2018-19/06	M/s Bhim Singh Nimesh	19/ 16.06.2021	1,00,000/-	Due to non-availability of EOT (Extension of time)
5.	C/o RCC double lane bridge across supplementary drain D/S of existing bridge at RD 28080m	EE/CD-XI/ACs/2018-19/05	M/s Bhim Singh Nimesh	08/ 10.12.2021	50,000/-	Due to non-availability of EOT (Extension of time)
6.	Restoration of existing road on left bank of supplementary drain from RD 26060m to RD 28080m	EE/CD-XI/ACs/2019-20/29	M/s Jaswant Singh	23/ 10.12.2021	50,000/-	Due to non-availability of EOT (Extension of time)
7.	C/O wall on the left bank of S/Drain between RD 26060m to (Sayyed Nangloi Bridge) to RD 26060m (MID Aquaduct)	EE/CD-XI/ACs/07/2020-21	M/s Buildwn Infra	30/ 25.03.2022	20,000/-	Due to non-availability of EOT (Extension of time)

Executive in-charge is requested to take early action to release the withheld amount of EOT after approval from the Competent Authority or penalty under the clause of CPWD Manual, under intimation to Audit.



(I&F.C.D) CD-XI, Sector - 15, Rohini, New Delhi 110089
2019-20 to 2022-23

PARA No. 07: Slow progress of works leading to missing the deadlines for completion of work.

(Reference Observation Memo No. 14 Dated: 07.06.2023)

During the test check of records of E.E. Flood Control Division – XI(I& F C D) Sector 15, Rohini, New Delhi 110089 for the period 2019-20 to 2021-23, 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 No.	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 park on land of left bank of supplementary drain near RD 33500m (U/S & D/S of Khedi Baba Bridge) RD 33600m to 34100m.	M/s Gopal Const. Co.	07.12.2019	06.04.2020	02.09.2022	879
2.	Const. of boundary wall along the road on the left bank of side drain from Vikaspuri Bridge (RD 28028) to MID Aquaduct (RD 26060m)	M/s Sunrise Const. Co.	02.12.2015	01.09.2016	25.05.2021	1638
3.	Const. of additional RCC double lane bridge across supplementary drain D/S existing Ran	M/s Bhim Singh Nimsh & Sons	14.05.2018	14.11.2019	27.02.2021	471

24

(I&F.C.D) CD-XI, Sector - 15, Rohini, New Delhi 110089
2019-20 to 2022-23

	hold bridge at RD 30850m.					
4.	C/O wall on the left bank of S/Drain between RD 26060m to (Sayyed Nangloi Bridge) to RD 26060m (MID Aquaduct)	M/s Buildwn Infra	07.03.2021	05.04.2021	06.10.2021	184
5.	C/o RCC double lane bridge across supplementary drain D/S of existing bridge at RD 28080m	M/s Bhim Singh Nimesh & Sons	14.05.2018	14.11.2019	07.06.2021	571

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. 08: Difference in Payment between Tender Amount and Gross Work amount.
(Reference Observation Memo No. 15 Dated: 07.06.2023)

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.

During the test check of the records revealed that in the following works there were inconsistency between the tendered amount and actual payment made for gross work done to the agency. The details are as under:

(Amount in Rs.)

S. No.	Name of the work	Agg. No.	Voucher No. & Date	Est. cost (in Rs.)	Tender Amt. (in Rs.)	Gross work done	Diff. between tender amt. and gross work done	Per. (%)
1.	Development of park on land of left	EE/CD-XI/NIT-22/2019-	13/15.03.2023	15585058	9796767	17323746	7526979	76.83%



(I&F.C.D) CD-XI, Sector - 15, Rohini, New Delhi 110089
2019-20 to 2022-23

	bank of supplementary drain near RD 33500m (U/S & D/S of Khedi Baba Bridge) RD 33600m to 34100m.	20/20						
2.	Restoration of existing road on left bank of supplementary drain from RD 26060m to 28080m	EE/CD-XI/ACs/2019-20/29	23/ 10.12.2021	9088949	6489509	9109114	2619605	40.37%
3.	Maintenance of supplementary drain removing hyacinth-potara and all floating waste material from drain in between RD 28080m to RD 31300m	EE/CD-XI/2019-20/19	120/ 31.03.2021	856000	441439	702997	261558	59.25%
4.	Maintenance of supplementary drain removing hyacinth-potara and all floating waste material from drain in between RD 31300m to RD 34500m	EE/CD-XI/2019-20/20	123/ 31.03.2021	851000	438861	698811	259950	59.23%
5.	Maintenance of supplementary drain removing hyacinth potaro and all floating waste material from drain in between RD 22471m to RD	EE/CD-XI/2019-20/17	126/ 31.03.2021	692000	370012	583471	213459	57.69%

(I&F.C.D) CD-XI, Sector - 15, Rohini, New Delhi 110089
2019-20 to 2022-23

	25075m for a period of one month							
6.	Repair & boundary wall and providing & laying/fixing of concertina coil on top a boundary wall on left bank of supplementary drain from RD 31300m to RD 34500m	EE/CD-XI/2019-20/25	33/ 19.03.2021	2071382	1207409	1863953	656544	54.37%

Necessary action may be taken by the department as per CPWD Manual for escalation/excess payment of above mentioned cases, under intimation to Audit.

PARA No. 09: Payments of final Bills not made within time limit prescribed in CPWD Manual.

(Reference Observation Memo No. 16 Dated: 08.06.2023)

As per Clause 9 of GCC of CPWD Manual provides that the final bill shall be submitted by the contractor in the same manner as specified in interim bills within three months of physical completion of the work or within one month of the date of the final certificate of completion furnished by the Engineer-in-charge whichever is earlier. Final payments for works shall be made

- (i) If the tender value of the work is upto Rs. 1 crore – 02 months
- (ii) If the tender value of the work is more than Rs. 1 core and upto Rs. 10 Crore – 03 months
- (iii) If the tender value of work exceed Rs. 10 crore – 06 months

Test check of the progress reports and records of the works, 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 Compl.	Remarks
	Restoration & widening existing road on left bank of supplementary Drain between RD 28080m to	22-EE/CD-XI/2019-20	2020-21	M/s Pradeep Kumar	01.01.2020	30.06.2020	02.09.22	Work completed, final payment yet to be made

(I&F.C.D) CD-XI, Sector - 15, Rohini, New Delhi 110089
2019-20 to 2022-23

RD 34500m								
Dev. Of park on land of left bank of Supplementary Drain near RD 33550m (U/S & D/S of Khedi Baba Bridge) RD 33600m & RD 34100m	21-EE/CD-XI/2019-20	2019-20	M/s Gopal Const. Co.	07.12.2019	06.04.2020	18.04.22	Work completed, final payment yet to be made	

The competent authority may take the proper care of Clause 9 of GCC / CPWD Manual and 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. 10: Office expenditure charged to works.

(Reference Observation Memo No. 17 Dated: 08.06.2023)

As per Finance (Infrastructure) Department, GNCT of Delhi's order No.F1(9)/2015-16/Fin.EXP.4/Infra/6277-6416 dated 22.12.2015 'the provision of contingencies is meant for unforeseeable and unidentifiable items which cannot be included/anticipated while preparing estimates for the work/project and personal claims on any account including conveyance, office contingencies etc. shall not be charged on works.

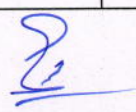
On the scrutiny of the record provided by the division, it is observed that during 2019-20 to 2022-23, the expenditure has been incurred through Hand receipts, Permanent Imprest and bills in r/o Hiring of Vehicles, Telephone Bill, Purchase of Stationary items, Filling charges of GST returns, Supply of Drinking water, Repairing Charges etc. Some instance as given below:

(Amount in Rs.)

S. No.	CV No. and Date	Name of work	Item	Firm	Amount
1.	56/31.03.2020	A/R & M/O Supplementary Drain	Filling charges of GST Returns	M/s A.D Singh & Associates	40,000/-
2.	57/31.03.2020	A/R & M/O Supplementary Drain	Filling charges of GST Returns	M/s A.D Singh & Associates	6,100/-
3.	65/31.03.2020	A/R & M/O Supplementary Drain	Hiring of vehicles	M/s Amandeep Tour & Travels	40,000/-
4.	09/10.12.2021	A/R & M/O Supplementary Drain	Repairing Charges	M/s Kashyap Automobiles	24,055/-

(I&F.C.D) CD-XI, Sector - 15, Rohini, New Delhi 110089
2019-20 to 2022-23

5.	10/10.12.2021	A/R & M/O Supplementary Drain	Purchase of Stationary items	M/s Delhi Consumer whole sale store Ltd	39,454/-
6.	13/10.12.2021	A/R & M/O Supplementary Drain	Supply of drinking water	M/s Shree Bankey Bihari Entt.	6,716/-
7.	02/11.12.2020	A/R & M/O Supplementary Drain	Typing work	M/s Rohit Sharma	19,500/-
8.	03/11.12.2020	A/R & M/O Supplementary Drain	Typing work	M/s Rohit Sharma	19,500/-
9.	11/17.12.2020	A/R & M/O Supplementary Drain	Telephone bill	M/s MTNL	2,878/-
10.	16/18.12.2020	A/R & M/O Supplementary Drain	Filling charges of GST Returns	M/s A.D. Singh & Associates	9,150/-
11.	19/31.03.2021	A/R & M/O Supplementary Drain	Purchase of Stationary items	M/s Delhi Consumer Whole Sale Store Ltd.	2,23,247/-
12.	05/14.03.2022	A/R & M/O Supplementary Drain	Hiring of vehicles	M/s Vinay Kumar	20,250/-
13.	06/14.03.2022	A/R & M/O Supplementary Drain	Hiring of vehicles	M/s Raj Kumar Mourya Tour & Travels	20,250/-
14.	34/25.03.2022	A/R & M/O Supplementary Drain	Hiring of vehicles	M/s Vinay Kumar	20,250/-
15.	08/15.03.2023	A/R & M/O Supplementary Drain	Stationary items	M/s Sunil Kumar	24,000/-
16.	27/03.2023	A/R & M/O Supplementary Drain	Telephone bill	M/s MTNL	3,528/-
17.	42/28.03.2023	A/R & M/O Supplementary Drain	Updating software	M/s Dileep Kumar	3,000/-
18.	46/28.03.2023	A/R & M/O Supplementary Drain	Supply of drinking water	M/s KSP Beverages	12,972/-
19.	47/28.03.2023	A/R & M/O Supplementary Drain	Supply of drinking water	M/s KSP Beverages	6,624/-



(I&F.C.D) CD-XI, Sector - 15, Rohini, New Delhi 110089
2019-20 to 2022-23

20.	82/31.03.2023	A/R & M/O Supplementary Drain	Biometric Machine	M/s S.N. Entt.	17,500/-
21.	88/31.03.2023	A/R & M/O Supplementary Drain	Supply of Chair & Table	M/s Sunil Kumar	15,180/-

The department may regularize expenditure incurred on purchase of above items from the competent authority under intimation to audit.

PARA No. 11: Payments of final account bills without obtaining the prior sanction of extra item/deviation item.

(Reference Observation Memo No. 18 Dated: 08.06.2023)

According to CPWD works manual 24.2.3(1), no extra/substituted item should be executed or approved without the prior concurrence of its necessity by the authority that accords the technical sanction.

On test check of records it has been observed that the following final account bill are passed without prior sanction of the competent authority. Details given below:

S. No.	Agreement No.	Voucher No.	Actual date of completion	Name of the work	Name of agency
1.	EE/CD-XI/ACs/2019-20/29	23/ 10.12.2021	30.10.2021	Restoration of existing road on left bank of supplementary drain from RD 26060m (MID Aqueduct Bridge to) RD 28080m (Vikas puri Bridge)	M/s Jaswant Singh Dabas

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

PARA No. 12: Irregular expenditure of Rs. 22.84 lakh in violations of conditions of the contract.

(Reference Observation Memo No. 19 Dated: 09.06.2023)

As per general conditions of contract for Central P.W.D. Works 2014, the completion cost of any agreement for maintenance works including works of up-gradation, aesthetic, special



(I&F.C.D) CD-XI, Sector - 15, Rohini, New Delhi 110089
2019-20 to 2022-23

repair, addition/alteration in building, should not exceed 1.25 times of tendered amount. The items related to road work like up-gradation/improvement of footpath & central verge, imp. Of carriage way by patch repair or annual/periodical repairs of road surface and annual repair and maintenance works pertaining to road shall be treated as maintenance work.

Audit test check of the records revealed that in fourteen works executed by the division during the years 2019-20 to 2022-23, above provision was not adhered to as depicted in the table below:

S. No.	Agg. No.	Name of work	Agency	Tender Cost	1.25 times of tendered cost	Actual Expenditure	Irregular Payment (4-5)
1.	01/2019-20	Maintenance of bank of supplementary drain by keeping clear from malba/MSW/C & D and domestic waste/garbage etc. from RD 22471m to RD 34500m including disposal of accumulated waste to the MCD sanitary land site/C&D plant/nearby dhalao through mechanical transport complete for period of one year	M/s Pradeep Kumar	1517535.00	1896919/2276303	2211564	314645
2.	05/2019-20	Repair and renovation of Nilothi Store at RD 29300m on the left bank of Supplementary Drain.	M/s Vimal Const.Co.	646866.00	808583/970299	999252.00	190669
3.	06/2019-20	Raising of existing boundary wall connecting road of left bank &	M/s Vimal Const.Co.	562999.00	703749/844499	921010.00	217261



(I&F.C.D) CD-XI, Sector - 15, Rohini, New Delhi 110089
2019-20 to 2022-23

		common bank at RD 34500m of Supplementary Drain					
4.	14/2019-20	Maintenance of covered storm water drain existing along the land boundary of supplementary drain between RD 26060m to RD 28080m and maintenance of free flow of water in the drain for the period of one year	M/s Lokesh Bhardwaj	324026.00	405033/ 486039	500162	95129
5.	23/2019-20	Plinth protection of left bank of revamping wall at supplementary drain between RD 31300m to RD 34500m.	M/s Vimal Const.Co.	1384950.00	1731188/ 2077425	2223295.00	492107
6.	24/2019-20	Repair of revamping wall and providing & laying/fixing of concertina coil on top of boundary wall on left bank of supplementary drain from RD 31300m to RD 3450m	M/s M.S. Const. Co.	2425199	3031499	3494388	462889
7.	09/2018-19	Maintenance of supplementary drain removing hycionth patera and all floating waste material from the drain in between RD 22471m to RD 34500m for a period of one	M/s Shiv Shanker Entt.	1844661	2305826	2817142	511316

16

(I&F.C.D) CD-XI, Sector - 15, Rohini, New Delhi 110089
2019-20 to 2022-23

	year						
Grant Total							2284016

The department take the necessary ex-facto approval for irregular payment paid to the contractors over and above 1.25 times of tender amount in above stated works. Under intimation to audit.

PARA No. 13: Non deduction of the amount of Labour Cess amounting to Rs. 20,556/-.
(Reference Observation Memo No.20 Dated: 09.06.2023)

During the test check of records / vouchers of Ex. Eng., EE Flood Control Division-XI, (I & FCD), Sector-15, Rohini, Delhi-110089, it is found that the department has not deducted the labour cess (LWT) amount from the various bills / vouchers. As under:-

S. No.	Voucher no. and date	Agency	Gross Amount	Labour Cess
1.	29/27.11.2019	M/s Vimal Const. Co.	86618	867
2.	30/27.11.2019	M/s Vimal Const. Co.	69264	693
3.	31/27.11.2019	M/s Vimal Const. Co.	69264	693
4.	32/27.11.2019	M/s Vimal Const. Co.	69264	693
5.	33/27.11.2019	M/s Vimal Const. Co.	69264	693
6.	54/28.12.2019	M/s Rohit Const.	98498	985
7.	55/28.12.2019	M/s Rohit Const.	147746	1477
8.	49/29.06.2019	M/s Vimal Const.	148488	1485
9.	50/29.06.2019	M/s Vimal Const.	148488	1485
10.	53/29.06.2019	M/s R.R. Entt.	153438	1534
11.	54/29.06.2019	M/s R.R. Entt.	153438	1534
12.	41/19.03.2020	M/s Vimal Const. Co.	98498	985
13.	64/31.03.2020	M/s Rohit Sharma	147746	1477
14.	06/27.02.2021	M/s Rohit Sharma	255196	2552
15.	07/27.02.2021	M/s Rohit Sharma	340262	3403
		Total	2055592	20556

The department may take necessary action to deduct/recover the Labour cess (LWT) amounting to Rs. 20,556/- from the above mentioned agencies / contractors and deposit the same to the Concerned department / office as per rule, under intimation to audit. Other similar cases may also be reviewed.

PARA No. 14: Non-recovery of Rs. 2.70 lakh from the contractor for failure to provide an Engineer at site.

(Reference Observation Memo No.21 Dated: 09.06.2023)

As per Clause-36 of the agreement, the contractor shall immediately after receiving letter of acceptances of the tender and before commencement of the work, intimate in writing to the Engineer-in-charge the name, qualifications, experience, age, address and other particulars

(I&F.C.D) CD-XI, Sector - 15, Rohini, New Delhi 110089
2019-20 to 2022-23

along with certificate, of the principal technical representative to be in charge of the work and other technical representative(s) who will be supervising the work. In case on Non compliance of above clause, recovery shall be made as per requirement of technical staff and their experience depending on nature of work.

Audit scrutiny of the records revealed that the following works of the contractor failed to depute the Qualified Graduate Engineer at site as no such certificates, their details were available in the records and hence contractors were liable to pay of Rs. 15,000/- p.m. as penalty in terms of rules bid.

S. No.	Name of the contractor	Agreement No.	Stipulated date of start	Stipulated date of completion/Actual date of completion	Recovery (in Rs.)
1	M/s Bhim Singh Nimesh & Sons.	06/2018-19	14.05.2018	14.11.2019/ 27.02.2021 (18 months)	270000 (15000 x 18)
				Total	270000

Necessary action may be taken by the department regarding recovery the amount or receiving the documents of Technical staff/Graduate Engineer in the work may be elucidated to audit after due verification of facts and figures, under intimation to audit.

PARA No. 15 Non deduction of TDS on GST amounting to Rs. 9,046/-.

(Reference Observation Memo No.22 Dated: 09.06.2023)

As per the provision pertaining to TDS under GST given under Section 51 of the CGST Act to be read with CGST Rule 66, TDS is to be deducted at the rate of 2 percent on payments made to the supplier of taxable goods and/or services, where the total value of such supply, under an individual contract, exceeds two lakh fifty thousand rupees. During the test check of the vouchers of the department, it has been noticed that TDS on GST of Rs. 9,046/-@ 2% has not been deducted from the following bills :

(Amount in Rs.)

S. No.	Bill No./Date	Nature of Payment	Agency	Bill Amount (In Rs.)	TDS on GST @ 2% (In Rs.)
1	37/29.12.2021	Deployment of water sprinkey tanker	M/s I.K. Chaudhary	4,52,299	9,046
				Total	9,046/-

DDO may take the necessary actions to recover the amount of Rs. 9,046/- may be effected from the concerned agency after due verification of facts and figures and deposited in Government Account under intimation to Audit.

14

(I&F.C.D) CD-XI, Sector - 15, Rohini, New Delhi 110089
2019-20 to 2022-23

Further all similar cases may also be reviewed on the basis of above analogy and recovery, if any may also made under intimation to audit.

PARA No. 16 Non Production of records

(Reference Observation Memo No.01 to 08 Dated: 16.05.2023)


The following record (2019-23) was not produced to audit:

1. M.B. register
2. Stock register (Consumable and Non-Consumable).
3. Tuition fees & LTC register.
4. Contractor ledger
5. Log book/ History sheet of vehicles.
6. Property register
7. Unserviceable/Condemnation record
8. Postage Stamp register
9. O.T.A register

2016-17 to 2018-19

1. Stock register (Consumable and Non-Consumable).
2. Property register
3. Unserviceable/Condemnation record
4. Detail of foreclosure work rescind
5. Measurement Book
6. Postage Stamp register
7. LTC register (W/c staff)
8. Logbook/History sheet of vehicles
9. O.T.A register
10. Purchase files

2013-14 to 2015-16

1. Short term & long term advance register
 2. LTC register
 3. Tuition fees reimbursement register
 4. GAR-6 Stock register
 5. Dead Stock register
 6. Consumable & Non-Consumable/Property register
 7. Record relating to Staff cars
- 

(I&F.C.D) CD-XI, Sector - 15, Rohini, New Delhi 110089
2019-20 to 2022-23

2006-08

1. Contractor Ledger/Works Abstract register
2. Register of review of MB
3. Inspection report of Sub-division
4. Unpaid wages register of sub-division
5. Log Book/History sheet of vehicles

The above records may be shown to next audit.



(SHYAM SUNDER DHINGRA)
Inspecting Audit Officer
Audit Party No. 01

(I&F.C.D) CD-XI, Sector - 15, Rohini, New Delhi 110089
2019-20 to 2022-23

PART-II
TEST AUDIT NOTES
(2019-20 to 2022-2023)

TAN No. 01: Unrealistic Estimates.

(Observation Memo No.01 Dated 01.06.2023)

During the test check of records of E.E. Flood Control Division – XI (I& F C D) Sector -15, Rohini, New Delhi 110089 for the period 2019-20 to 2022-23, 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-XI/2019-20/02	A/R & M/O Supplementary Drain SH: Supply and installation/fixing of floating trash barrier near RD 22600m, RD 25100m, supplementary drain for collecting floating material, etc. from water surface of the drain	3126344	1615797	48.32%
2	EE/CD-XI/2019-20/14	ARMO Supplementary drain 2019-20 SH: Maintenance of covered storm water drain existing along the land boundary of supplementary drain between RD 26026m to RD 28028m and maintenance of free flow of water in the drain for the period of one year	561863	324026.39	42.33%
3	EE/CD-XI/2019-20/15	Const. of Chhat Ghat SH: Repair & renovation of chat ghat at left bank of supplementary drain at RD 30770m, etc.	3178260	1693283	46.66%



(I&F.C.D) CD-XI, Sector - 15, Rohini, New Delhi 110089
2019-20 to 2022-23

4	EE/CD-XI/2019-20/16	Const. of Chhat Ghat SH: Repair & renovation of chat ghat at left bank of supplementary drain at RD 28050m and 29300m	737527	406524	44.88%
	EE/CD-XI/2019-20/17	A/R & M/O Supplementary drain SH: Maintenance of supplementary drain removing and all floating waste material from drain in between RD 22471m to RD 25075m for a period of one year	692000	370012.40	46.53%
5	EE/CD-XI/2019-20/18	A/R & M/O Supplementary drain SH: Maintenance of supplementary drain removing and all floating waste material from drain in between RD 25075m to RD 28080m for a period of one year	799000	427225.30	46.53%
6	EE/CD-XI/2019-20/19	A/R & M/O Supplementary drain SH: Maintenance of supplementary drain removing and all floating waste material from drain in between RD 28080m to RD 31300m for a period of one year	856000	491439.20	48.43%
7	EE/CD-XI/2019-20/20	A/R & M/O Supplementary drain SH: Maintenance of supplementary drain removing and all floating waste material from drain in between RD 31300m to RD 34500m for a period of one year	851000	438860.70	48.43%
8	EE/CD-XI/2019-20/23	Punth protection of left bank of revamping wall at supplementary drain between RD 31300m to RD 34500m	2517633	1384950	44.99%
9	EE/CD-XI/2019-20/24	Repair of revamping wall and providing & laying/fixing of concertina coil on top of boundary wall on left bank of supplementary drain from RD 31300m to RD 34500m	4134331	2425198.56	41.34%
10	EE/CD-XI/2019-20/25	Repair of revamping wall and providing & laying/fixing of concertina coil on top of boundary wall on left bank of	2071382	1207408.57	41.71%

(I&F.C.D) CD-XI, Sector - 15, Rohini, New Delhi 110089
2019-20 to 2022-23

		supplementary drain from RD 31300m to RD 34500m			
11	EE/CD-XI/2019-20/27	Repair of revamping wall and providing & laying/fixing of concertina coil on top of boundary wall on left bank of supplementary drain from RD 26060m to RD 28028m	2492546	1451908	41.75%
12	EE/CD-XI/2019-20/28	Dev. Of park on land of left bank of supplementary drain near RD 26400m near by police booth	7182999	4281067	40.40%
13	EE/CD-XI/2020-21/01	M/O Supplementary drain by keeping it clear from malba/MSW/C waste domestic water/ gas bag etc.	2327308	1227787.89	47.47%
14	EE/CD-XI/2020-21/02	M/O Bank S/Drain by keeping it clear from malba waste garbage etc	2614249	1313137.27	49.77%
15	EE/CD-XI/2020-21/03	Plantation of trees on common bank of S/Drain from RD 31300m to RD 34500m in scattered patches and its maintenance up to (05) five years	4914917	2673714.85	45.60%
16	EE/CD-XI/2020-21/05	M/O S/Drain removing and all floating waste material from the drain in between RD 22471m to RD 28080m for a period of one year	3541322	1299665.14	63.30%
17	EE/CD-XI/2020-21/06	M/O S/Drain removing and all floating waste material from the drain in between RD 28080m to RD 34500m for a period of one year	4137286	1246150.54	69.88%
18	EE/CD-XI/2020-21/08	Providing & Laying paver block tiles at pproaches of common bank near bridge at RD-26380m to 30850m of supplementary drain	44774591	2622447.74	41.43%
19	EE/CD-XI/2021-22/01	Supply and installation/fixing of floating trash barrier near RD 2260m, RD 25100m, RD 25500m, RD 30000m & RD 33500m of supplementary drain for collecting floating material etc	3437147	1279649.83	62.77%

(I&F.C.D) CD-XI, Sector - 15, Rohini, New Delhi 110089
2019-20 to 2022-23

20	EE/CD-XI/2021-22/02	Keeping supplementary drain bank/road free from malba/garbage/MSW/domestic B/w RD 22471m, etc. and disposing off the same to MCD	2665113	975402.38	63.25%
21	EE/CD-XI/2021-22/03	Keeping supplementary drain bank/road free from malba/garbage/MSW/domestic B/w RD 28080m, etc. and disposing off the same to MCD	2100788	760695.33	63.79%
22	EE/CD-XI/2021-22/05	Repair & restoration of damaged boundary wall on common bank at supplementary drain from RD 26060m o RD 26680m	398543	2014320.26	49.51%
23	EE/CD-XI/2021-22/06	Repair & restoration of damaged boundary wall on common bank at supplementary drain from RD 28080m to RD 31300m	8684630	4450872.88	48.79%
24	EE/CD-XI/2021-22/07	Resurfacing of existing road from RD 25075m to RD 26060m on left bank of supplementary drain	4911262	2646626.98	46.1110%
25	EE/CD-XI/2021-22/08	Deployment of long boom machine for malling approach berm, parallel to drain and side slope, for removal of obstructions from inside	4941000	1667587.50	66.25%
26	EE/CD-XI/2021-22/09	Installation of LED solar light at various location of supplementary drain between RD 28080m & RD 34500m	1445350	867210	40.00%
27	EE/CD-XI/2021-22/11	Maintenance and repair of supplementary drain side slope	7637867	2539590.78	66.75%
28	EE/CD-XI/2021-22/13	Const. of temporary weir and channel near U/s of RD 2471m & D/s of RD 25075m of supplementary drain	3908709	1620159.88	58.55%
29	EE/CD-XI/2021-22/14	Const. of temporary weir and channel at near RD 28130m of supplementary drain	2392668	990803.82	58.59%
30	EE/CD-XI/2021-22/15	Maintenance of supplementary drain by removing & all kind of floating material/water	3541332	1672212.25	52.18%

(I&F.C.D) CD-XI, Sector - 15, Rohini, New Delhi 110089
2019-20 to 2022-23

		growing plants/ palerera weeds/ grass island etc			
31	EE/CD-XI/2021-22/16	Supply & installation fixing of floating trash barrier at U/s RD 25700m & U/s RD 22471m	1280762	513841.71	59.80%
32	EE/CD-XI/2021-22/17	Supply & Installation/fixing of floating trash barrier at U/s KSN outfall RD 30225m & U/s RD 28130m	1398383	576553.31	58.77%
33	EE/CD-XI/2021-22/18	Maintenance of supplementary drain by removing & all kind of floating matters/ water growing plants / palerera / weeds/ grass island etc.	3541322	1385365.17	60.88%
34	EE/CD-XI/2021-22/24	Disposal of elesilted earth between RD 28230m and RD 29000m to fill up ground depression on bank/authorized dumping point of supplementary drain	3143760	1017006.36	67.65%
35	EE/CD-XI/2022-23/02	Const. of footpath and covering of earthin portion of left bank of supplementary drain	5556051	2580785.69	53.55%
36	EE/CD-XI/2022-23/05	Restoration/construction of boundary wall on left bank of supplementary drain at several location near by RD 25075, RD 25700m and RD 28000m	4828001	2800723.38	41.95%
37	EE/CD-XI/2022-23/08	Repair and renovation of existing chat ghat on bank of supplementary drain at RD 24300m & RD 28050m	1179347	392132.88	66.75%
38	EE/CD-XI/2022-23/09	Repair and renovation of existing chat ghat on bank of supplementary drain at RD 29300m 30770m, 32600m, 32650m RD 32770m & RD 33300m	1456480	468258.32	67.85%
39	EE/CD-XI/2022-23/10	Repair and renovation of existing chat ghat on bank of supplementary drain at RD 33650m, RD 33900m & RD 34100m	911847	316866.83	65.25%
40	EE/CD-XI/2022-23/13	De-sitting of supplementary drain from RD 30250m to RD	3673913	1359347.81	63.00%

7

(I&F.C.D) CD-XI, Sector - 15, Rohini, New Delhi 110089
2019-20 to 2022-23

		30100m			
--	--	--------	--	--	--

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.

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 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. 02: Non surrender of Savings.

(Observation Memo No.04 Dated 02.06.2023)

During the test check of reconciliation statement of office of Ex. Eng., Flood Control Division-XI, (I & FCD), Sector 15, Rohini, New Delhi 110089 for the audit period 2019-20 to 2022-23, 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.

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 2711 01 001 00 9913 Information & Technology	100.00	0.00	100.00	100%
MH 471103800990053 Other drainage works	292.00	224.82	67.18	23.00%
MH 271101 001 000001 Salaries	160.00	103.53	56.47	55.29%
MH 271101 001 000011 Domestic Travel Expenses	0.3	0.09	0.21	70%



(I&F.C.D) CD-XI, Sector - 15, Rohini, New Delhi 110089
2019-20 to 2022-23

MH 271101 001 000013 Office Expenses	8.15	2.05	6.10	74.84%
MH 271101 001 000013 Medical Treatment	5.0	1.29	3.81	74.2%
Total	565.45	331.78	233.77	

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 980001 Maintenance Drainage (Salary)	250.00	137.53	112.47	44.99%
MH 2711 03 052 980002 Maintenance Drainage (Wages)	50.00	11.08	38.92	77.84%
MH 271101 052 980002 Maintenance Flood (Wages)	3.0	0	3.0	100%
MH 2711 01 001 00 9913 Information & Technology	100.00	24.10	75.90	75.90%
MH 4711 -03-800 99 00 53 Other Drainage Works (Sub Head)	600.00	349.77	250.23	41.70%
MH 271101 001 000006 Medical Treatment	4.20	3.49	0.71	16.90%
Total	1007.2	525.97	481.23	

Financial Year: 2021-22

Major/Minor/Sub Head of Accounts	Budget Allotted (In Lakh)	Total Expenditure (In Lakh)	Balance (In Lakh)	% of Saving
MH 2711 01 001 00 9913 Information & Technology	25.00	5.90	19.10	76.4%
MH 47 -03-800 99 00 53 Other Drainage Works (Sub Head)	600.00	357.33	242.67	40.44%
MH 271101 001 000011 Domestic Travel Expenses	0.2	0.04	0.16	80%
MH 271101 001 000006 Medical Treatment	25.00	7.05	17.95	71.8%
Total	650.2	370.32	279.88	

Financial Year: 2022-23



5

(I&F.C.D) CD-XI, Sector - 15, Rohini, New Delhi 110089
2019-20 to 2022-23

Major/Minor/Sub Head of Accounts	Budget Allotted (In Lakh)	Total Expenditure (In Lakh)	Balance (In Lakh)	% of Saving
MH 2711 01 001 00 9913 Information & Technology	125	25.49	99.51	79.61%
MH 4711 -03-800 99 00 53 Other Drainage Works (Sub Head)	912.70	298.64	614.06	67.28%
MH 4711 01 800 93 00 53 Development of Chhat Ghat	26.00	15.80	10.2	39.23%
MH 271101 001 000001 Salaries	84.00	72.90	11.1	13.21%
MH 271101 001 000011 Domestic Travel Expenses	0.2	0.008	0.192	96%
MH 271101 001 000013 Medical Treatment	11.00	7.84	3.16	28.3%
Total	1147.7	412.83	734.87	

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. 03: Rush of Expenditure.

(Observation Memo No.06 Dated 02.06.2023)

During the test audit of reconciliation reports for the m/o March 2020, March 2021, March 2022 & March 2023, the budget allocation & actual expenditure of the unit is as under:

(In Lakhs)				
Head of account	Revised Estimate	Expenditure during March	Total Expenditure	%age of Exp. March
2019-20				
MH 2711 03 052 98 0052 Maintenance Drainage	750	138.11	382.63	20.23%
2020-21				
MH 2711 03 052 980002 Maintenance Drainage (Wages)	50	11.08	11.08	100%
MH 2711 01 052 98 0027 Machinery and Equipment Maintenance Flood "Minor Works"	60	54.21	54.21	100%



(I&F.C.D) CD-XI, Sector - 15, Rohini, New Delhi 110089
2019-20 to 2022-23

MH 211 03 052 98 0027 Maintenance Drainage Sub Head Minor Works	517	368.36	516.97	71.25%
MH 4711 -03-800 99 00 53 Other Drainage Works (Sub Head)	600	349.77	349.77	100%
2021-22				
MH 2711 01 052 98 0027 Machinery and Equipment Maintenance Flood "Minor works"	30	13.10	29.99	43.68
MH 2711 03 052 98 0027 Maintenance Drainage Sub Head Minor works	776	274.02	775.70	35.32
MH 4711 -03-800 99 00 53 Other Drainage Works (Sub Head)	600	274.84	357.33	76.91%
MH 4711 01 800 93 00 53 Development of Chhat Ghat	21	4.80	22.61	21.23%
2022-23				
MH 2711 03 052 98 0027 Maintenance Drainage Sub Head Minor Works	687	117.60	685.43	17.16%
MH 4711 -03-800 99 00 53 Other Drainage Works (Sub Head)	912.70	61.23	298.64	20.50%

It has been observed that heavy expenditure in the above heads in the month of March 2020, March 2021, March 2022 & March 2023 was booked. Department is advised to incur the budget proportionately in future under intimation to audit.

TAN No. 04: Shortcomings in maintenance of Pay Bill Register.

(Observation Memo No.07 Dated 05.06.2023)

During test-check of PBR for the period 2019-20 to 2022-23 in respect of Ex. Eng., Flood Control Division-XI, (I & F.C.D), Sector 15, Rohini, New Delhi 110089, following irregularities were noticed:

- Page counting certificate was not signed:** 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 during current Audit.
- 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.
- 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.



3

(I&F.C.D) CD-XI, Sector - 15, Rohini, New Delhi 110089
2019-20 to 2022-23

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. 05: Discrepancies in maintenance of Service Books.

(Observation Memo No.08 Dated 05.06.2023)

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.

- (b) Aashutosh Kumar, A.E
- (c) Prince, J.E
- (d) Subhash Chandra, J.E
- (e) Krishan Kant Mishra, W/c
- (f) Shiv Chander Mishra, W/c



2

(I&F.C.D) CD-XI, Sector - 15, Rohini, New Delhi 110089
2019-20 to 2022-23

- (g) Balbir Singh, W/c
- (h) K.N. Pandey, W/c

5. Photograph on the first page of Service Book in r/o following officials not been attested by competent authority:

- (ii) Vijay Kumar, J. Asstt.
- (iii) Prince, J.E
- (iv) Subhash Chandra, J.E
- (v) Krishan Kant Mishra, W/c
- (vi) Omkar Singh W/c
- (vii) Balbir Singh, W/c
- (viii) Surender Mehto, W/c
- (ix) Kamlesh, W/c
- (x) K.N. Pander, W/c

6. Thumb impression/fingerprint of the following officials are not found in service book:

- (i) Aashutosh Kumar, A.E
- (ii) Ashwani Rana, J. Asstt.
- (iii) Krishan Kant Mishra, W/c
- (iv) Omkar Singh, W/c
- (v) Balbir Singh, W/c
- (vi) Surrender Mehto, W/c
- (vii) K.N. Pander, W/c
- (viii) Diwan Singh, W/c

7. HPL leave record has not been maintained in Service Book of the Omkar Singh (W/c), Krishan Kant Mishra (W/c), Balbir Singh (W/c), Surender Mehto (W/c), Shiv Chander Mishra (W/c). There are many cutting and overwriting observed in Leave Account.

Needful may be done and compliance be shown to audit.

TAN No. 06: Shortcomings in maintaining of Cash Book.

(Observation Memo No.10 Dated 06.06.2023)

- (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, some cases voucher wise entries are not to be signed by DDO.



(I&F.C.D) CD-XI, Sector - 15, Rohini, New Delhi 110089
2019-20 to 2022-23

- (3) In cash book, many cases 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.
- (8) Voucher No. 39 to 60 in the month of October, 2019 regarding receipt & payment not shown in proper way.
- (9) In cash book, few cases certificate for balances at the end of each month not shown in cash book.

Necessary corrections may be done and compliance be shown to audit.



(SHYAM SUNDER DHINGRA)
Inspecting Audit Officer
Audit Party No. 01