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

**AUDIT REPORT OF OFFICE OF E.E. FLOOD CONTROL DIVISION-VIII (I &F.C.D.)
SEC -15 ROHINI, DELHI FOR THE PERIOD 2018-19 To 2019-20**

INTRODUCTION

The Internal Audit Report on the accounts of E.E. Flood Control Division-VIII (I &F.C.D.) Sec -15 Rohini, Delhi, for the period 2019-20 To 2021-22 was conducted by the field Audit Party No. I comprising of Sh. Shyam Sunder Dhingra, IAO/AO & Smt. Manju Rani Pal, AAO. The audit was conducted during 10 working days between 03.06.2022 to 16.06.2022.

AIMS & OBJECTIVES

There are four Sub Division in this Division.

The jurisdiction area/Location, Function and villages pertains to this division is as under:-

Jatkhere, Punjab Khore, Katewara, Qutub Garh, Mungeshpur, Auchandi, Bajitpur, Nangal Thakran, Ghewra, Karala, Madanpur, Rani Khera, Rasoolpur, Mohd. Pur Majri, Kirari Suleman Nagar, Nithari, Mubarakpur, Pooth Kalan, Boodhanpur Majra, Bawana, Pooth Khurd, Salahpur Majra, Kanjhawala, Nizampur, Sawada, Jheemarpura, Garhi Rindhala, Tatesar, Ladpur and Jaunti, Mungeshpur drain and Ladpur Drain.

This division is presently carrying out civil work relating to execution of construction works pertaining to Panchayat Ghar, Chopals, protection of gram Sabha land work pertaining to development of harijan basti out of the fund related by the Director of SC/ST work pertaining to MLA Funds/Unauthorized colonies viz construction of road and side drains, and other allied works out of the fund related by the Director of UD Deptt. Rural Development viz, construction of road, development water bodies and other allied works are being executed by the division. Besides, there are storm water drain etc., which are also been maintained to keep the area free from drainage congestion during monsoon period.

**H.O.O./ D.D.O's / CASHIERS – E.E. Flood Control Division-VIII (I &F.C.D.) Sec -15
Rohini, Delhi**

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

Head of the Office /DDO

S.NO	NAME	DESIGNATION	FROM -TO
1	Sh. J. Narender Sagar	Executive Engineer	01.04.2019 to 31.03.2022

CASHIER

S.NO	NAME	Designation	FROM -TO
1	Sh. Neeraj Kumar Chopra	Cashier	01.04.2019 to 31.03.2022



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Vacancy Statement : E.E. Flood Control Division-VIII (I &F.C.D.) Sec -15 Rohini, Delhi

S. No.	Designation	Sanctioned posts	Filled	Vacant
Sl. No.	Group	Sanction of Post	In Position	Vacant Post
1.	A	1	1	0
2.	B	5	4	1
3.	C	14	9	5
4.	C (W/c Staff)	47	25	22

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

Amount in Lakhs

Non Plan				Plan		
Expenditure	Budget Allotted	Expenditure	Balance	Budget Allotted	Expenditure	Balance
2019-20	1089	1017.32	71.68	15079.56	13643.21	1436.35
2020-21	1357.5	1026.87	96.63	10762.19	10735.22	26.97
2021-22	1585	1562.65	22.35	10760.00	10502.55	257.45

Statutory Audit :

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

Maintenance of Records :

The maintenance of record of **Office of the E.E. Flood Control Division-VIII (I & F.C.D.) Sec -15 Rohini, Delhi** for the period 2019-20 To 2021-22 was found satisfactory subject to the observations made in the Current Audit Report and Test Audit Notes. However, for the audit conducted by audit party No.01 for the period 2019-20 To 2021-22,



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

PART - I

OLD AUDIT REPORT

There were 30 audit paras outstanding for the period 1995 to 2019 involving recovery of Rs.4719/-. The department has submitted reply of 05 old outstanding paras and all the 05 paras with recovery of rupees Rs.4,719/- are settled and 01 old para (para No. 08 for the year 2013-16) taken as fresh. Hence, remaining 24 outstanding audit paras with recovery of Rs. Nil 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	Amount Outstanding (In Rs.)
1995-97	01 To 07	07	00	07	0
2006-07	01	01	00	01	0
2007-08	01 to 04	04	00	04	0
2008-10	01 to 06	06	08	05	0
2013-16	01 to 05	05	08 – Taken as fresh 09 – Rs.2,160/-	03	0
2016-19	01 to 07	07	02- Rs.1300/- 04- Rs.1259/- 06- Nil	04	0
TOTAL		30	06	24	0





List of Para (Order by Audited Year & Para)

View Detailed Audit Report

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Department : Irrigation & Flood Control							
Sub department: E.E., Flood Control Division-VIII (I & F.C.D.), Sec-15, Rohini, Delhi (1491/12)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
						O	0
1	1995	1997	1		Cash Book	O	0
2	1995	1997	2		Construction & Keshpur minror from RD 3700M To RD 5080m up to Madan Pur Drain	O	0
3	1995	1997	3		Outstanding amount of Rs.5,50,677/- on account of Revenue bills for supply of effluent irregation water	O	0
4	1995	1997	4		Contractor ledger and T.E. book	O	0
5	1995	1997	5		M.B register review thereof	O	0
6	1995	1997	9		Service Postage Stamp Account	O	0
7	1995	1997	10		Non consumable article outstanding against the officers/officials	O	0
8	2006	2007	13		Irregularities on hiring amounting to rs. 551958/-	O	0
9	2007	2008	1		Work closed due to non available of site.	O	0
10	2007	2008	3		Irregularities on hiring of vehicles amounting to Rs. 585483/-	O	0
11	2007	2008	5		Status of Final Payment	O	0
12	2007	2008	9		Non-production of Records.	O	0
13	2008	2010	1		Unfruitful expenditure of Rs. 38.55 Lacs	O	0
14	2008	2010	4		Waste expenditure due to non completion of the work	O	0
15	2008	2010	5		Wastage of govt. money	O	0
16	2008	2010	6		Consumption of petrol in excess of the prescribed quantity	O	0
17	2008	2010	7		Irregularities on hiring of vehicles amounting to Rs. 30720/-	O	0
18	2008	2010	8	✓	Non-refund of performance guarantee. <i>settled</i>	O	0
19	2013	2016	1		Unfruitful expenditure of Rs. 1375472/-	O	0
20	2013	2016	3		Non refund of EMD	O	0
21	2013	2016	4		Irregular Expenditure	O	0
22	2013	2016	8	✓	Non refund of performance guarantee <i>T.A.E</i>	O	2160
23	2013	2016	9	✓	Short deduction of Rs. 5460/- as CGEIGS subscription	O	0
24	2016	2019	1		Unfruitful expenditure of Rs. 2440652/- due to foreclosure of works	O	1300
25	2016	2019	2	✓	Short deduction of DGEHS contributions	O	0
26	2016	2019	3		Non completion of work	O	1259
27	2016	2019	4	✓	Recovery of short deduction of license fee	O	0
28	2016	2019	5		Unrealistic Estimates	O	0
29	2016	2019	6	✓	Irregular expenditure of Rs. 37,69,911/- for the work construction of road	O	0
30	2016	2019	7		Non production of Record (NPR)	O	0

* NOTE:
O- Outstanding Paras.
R- Reply submitted by the Department/Units.
C- Comment by the Directorate of Audit on reply submitted.

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PARA-I

Para 01

Para No. 2

(Memo No. 9)

Cash Book :-

A scrutiny of the cash-book and the connected records for the period 2/96 to 3/97 has revealed the following discrepancies/irregularities:-

3) C.P.W.A-3 Receipts are not being prepared.

As per provisions of financial rules CPWA-3 receipts should be prepared and issued at the time of receipt of cheque/cash. But it was noticed that CPWA-3 receipts are not being prepared and issued to the depository.

This is a serious lapse/irregularity. In the absence of the same the correctness of the receipts can not be ascertained.

This may please be looked into and reasons explained to audit.

4) As per provisions, lead pencil is not permissible in the cash book. But it has been noticed that the totals have been done with lead pencil during the period of audit.

Discrepancies/irregularities pointed above may please be rectified and compliance shown in next audit.

Para No. 4 (2)

(Reference Memo No. 18
dated - 10.12.97)

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Para 02 **PARA-2**

Subject :- Construction of Keshpur Minor from RD 3700 M. to RD 5000 M. upto Madan Pur Drain.

While scrutinizing the file No. P.12/14/AS/KEIS/95-96 regarding construction of Keshpur Minor from RD 3700 M. to RD 5000 M. upto Madan Pur Drain, the following short comings/irregularities have been observed.

- 1) Blockade of funds to the tune of Rs. 153 lakhs on account of Advance Payment made for procurement of land.

Keshpur Effluent Irrigation Scheme (Ph-III) was prepared to irrigate an area of land measuring 3600 acres of additional land. The implementation of the scheme envisaged acquisition of land for construction of minors, subminors.

N.D.F.

The Division after obtaining ~~approval~~ from G.O. (for change in land use), paid an amount of Rs. 153.39 lakhs to Secretary (Land & Building) for acquisition of the land as per detail given below:-

<u>Cheque No.</u>	<u>Date</u>	<u>Amount</u>
076917	31.3.93	35,00,000/-
076843	31.3.94	76,00,000/-
076853	31.6.94	37,84,800/-
076889	15.3.95	<u>4,54,974/-</u>
		<u>1,53,39,774/-</u>

The possession of the land was not given by the Land & Building Deptt. in time and the work on the Project, could not therefore, be started. The amount made to the tune of Rs. 153.39 lakhs as detailed above, has as such resulted in blockade of funds.

- 2. Construction work awarded not under E.S.O.

Work for construction of Keshpur Minor from RD 3700 M. to RD 5000 M. upto Madan Pur Drain, was awarded to M/s. R.S. Builders, vide letter No. P.12/14/AS/KEIS/95-96/3595 dated 12.1.96. The work was to be started w.e.f. 1.1.96 and to be completed in 5 months i.e. 18.6.96 at negotiated rates amounting to Rs. 27,77,313/- against the tender rate of Rs. 29,83,070/- and contracted cost of Rs. 31,04,615/- as put to tender i.e. 13.17% below the contracted cost.

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The work could not be undertaken as the possession of land was not handed over till 31.7.96. Accordingly the ~~contract~~ extension of time upto 12.1.97 was granted vide Deptt. letter dated 13.8.96 and the contractor was requested to undertake the execution of work. The contractor vide his letter dated 30.8.96⁽²⁾ However the contractor requested for escalation claim under clause 10 C.C. of the agreement. Finally the contractor vide his letter dated 28.2.97 refused to execute the work at the rates at which it was awarded unless the escalation claim under clause 10 C.C. is allowed.

It is not understood as to how the Division has floated tender and awarded the work, without taking over the possession of land from Revenue authorities and verifying the factual position at site, regarding availability of land. The reasons for the same may please be elucidated to audit.

(2) *intimated that due to rainy season, the work would be undertaken at site after 30-8-96.*

Para 03
PARA NO. 5

(REF. MEMO NO. 14): 3

PARA-3

OUTSTANDING AMOUNT OF Rs. 5,50,677/- ON A/C OF
REVENUE BILLS FOR SUPPLY OF EFFLUENT IRRIGATION
WATER.

The K.E.I.S. Division supplies effluent water from Keshopur Treatment Plant to the Cultivators of various villages for irrigation of their crops. The Bills for this are sent to the Revenue Assistant, Deputy Commissioner's Office, Delhi for affecting recoveries.

1. While test checking the file/record relating to the Revenue Bills, it has been noticed that Bills amounting to Rs. 5,50,677/- till date have been sent to the D.C. office as per details given below. But the Division has no record that how much amount has been recovered and how much balance outstanding in respect of each cultivators.

<u>Year</u>	<u>Rabi Crop</u>	<u>Khariif Crop</u>	<u>Total</u>
1991-92	43,978.95		43,978.95
1992-93	{ 21,174.94 } { 26,036.37 }	{ 36,609.56 } { 7,127.44 }	90,948.31
1993-94	54,457.54	35,470.55	89,928.09
1994-95	56,747.46	51,606.44	1,08,353.90
1995-96	59,420.13	59,211.89	1,18,632.02
1996-97	36,051.52	62,784.02	98,835.54
	<u>2,97,866.91</u>	<u>2,52,809.90</u>	<u>5,50,676.81</u>

2. Apart from the above, Revenue Bills for water charges amounting to Rs. 39,203.65 P. for supplying of irrigation water to the cultivators of Kanjhawla Block from the state tubewells during the period from 01.10.93 to 31.03.96 are also outstanding.

It is suggested that effective steps may be taken up with the Revenue authorities for the realisation of the outstanding revenue bills under intimation to audit.

Para 4
PARA NO. 64 (G.P. MEMO NO. 12)
SUB: CONTRACTOR'S LEDGER & T.L. BOOK.

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On perusal of the contractor's Ledger maintained by this Division for the period 1996-97 reveals that:-

1. The C/Ledger maintained by this office is in a different way that for each work separate account/folio is opened even if all the works were undertaken/executed by the same contractor/agency. This practice may be disposed with immediately and only one account is to be kept in respect of one contractor/agency irrespective of the number of contracts were undertaken by him.

2. Entries relating to R/A bill have been posted in the C/Ledger, whereas the corresponding transfer entries either credit or debit as and when the department have supplied materials to the contractor for execution of the work have not been posted in the C/Ledger. For instance the following works were completed during 96-97, whereas the divisional office have made their final payment without completing the contractor ledger for the respective work.

No.	Name of Contractor	Name of Work
1.	Sh. Kailash Chander	Construction/Development of play ground at village Nanjal Thakran.
2.	Sh. Lealu Ram	Plastering of Keshopur Minor from RD 0 to RD 2360m.

Now it is suggested that the C/Ledger may be reviewed and all such discrepancies may be rectified and shown to next audit.

3. As the Divisional Accountant/AAO is held responsible for the correctness and up keeping of the contractor ledger, it is suggested that the ledger account should be closed and balance should be projected monthly. The closing balance of each account should be detailed so as to show in respect of each separate work the amount outstanding under each head such as advance payment secured advance and advances on other transaction.

~~Index, page counting certificates have also not been recorded on the 1st page of contractor ledger, the same may also be completed and shown to the next audit.~~

4. T.L. Book in Form 54 may be maintained and shown to next audit.

PARA NO. 5 (REF: MEMO NO. 16:)

M.B. REGISTER - REVIEW THEREOF

A scrutiny of the M.B. Register has revealed that 127 M.B.s. were issued during the period from 1993 to 1996-97 to various sub-divisions under the control of K.E.I.S. Division as follows:

<u>Year</u>	<u>No. of M.Bs. issued</u>	<u>No. of M.Bs. received back.</u>
1993	32	N11
1994	37	N11
1995	48	N11
1996-97	10	N11
	<u>127</u>	

2. As per provisions of CPWA Code, the M.Bs. which have been used and completed are required to be returned to the Divisional Office for review and record. It is observed that although 127 M.Bs. have been issued since 1993 to 1996-97, not a single M.B. has been received back in Divisional Office for review and record.

3. It is also observed that balance of M.Bs. as on 17.10.94 was 38 and 95 M.Bs. received on 26.10.94 making total of M.Bs. in stock as 133, but there is no entry in the stock to show from where the 95 Nos. of M.Bs. have been received. *Entry of fresh M.Bs should be recorded under proper attestation of the H.O.*

It is suggested that needful may be done now and compliance shown to next audit.

Para No. 2

PARA NO. 16

(REF. MEMO NO. 1)

SUBJ: PARA 6
SERVICE POSTAGE STAMPS ACCOUNTS.

During the course of audit of the service postage stamps accounts stock register alongwith the despatch register for the year 95-97. The following irregularities have been detected.

(i) Stock register was found in torn condition. Immediate action may please be taken to get it bind and the compliance be shown to the audit.

(ii) Detailed account of the stamps received and used by the despatcher had never been prepared in the stock register. which is irregular. At the end of each month a detailed account of the stamps received by the despatcher and consumed during the month and correct balance in hand, should be prepared therein, which must be signed by the section officer/Sr. Officer. Instructions may be followed now and ensure in future under intimation to the audit.

(iii) It was further noticed that the physical verification of the stamps in hand had never been done by the person other than incharge concerned, which is highly objectionable. The physical verification of the stamps in hand should be conducted at a regular intervals and the results of such verification must be recorded duly signed/dated by the authorised officer deputed for the purpose/sup't. or DDO.

(iv) At the end of month Dec., 95 closing balance of the stamps was shown worth Rs. 1394/- as on 22.12.95. Opening balance in the next month Jan., 96 has been shown Rs. 1382/- instead Rs. 1394/- which not agree with the closing balance at the end of month Dec., 95. Hence stamps worth Rs. 12/- were found adjusted in the Confidential Despatch register in the month of 3/95, 5/95 and 9/95. which is objectionable. It is not understood how the balances were shown correct in the month of 3/95, 5/95 and 9/95. Service stamps should be created as well as cash. Reason for this short-comings may be explained to the audit.

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PARA NO. 13 (7) (REF. MEMO NO. 2)

SUBJ:- NON-CONSUMABLE ARTICLES OUTSTANDING AGAINST THE OFFICERS/OFFICIALS.

While scrutinising the non-consumable stock-register for the year 95-96 to 96-97. The following irregularities have been noticed.

(i) This stock register has not been maintained in a proper form/prescribed manners. Register maintained in the 'Tools and Plant Ledger' which is irregular. It is suggested that the prescribed stock register may please be maintained and all the previous balances of the articles may also be transferred in new stock register under proper attestation of the Sr. officer under intimation to the audit.

(ii) Cost of Articles have not been given in the stock register. In the absence of Book-Value of the articles, it will be very difficult to condemn the articles at the time of the due-date/period of the condemnation. All the prescribed Colms. quantity/cost and date of purchase etc, should be mentioned in accordance with the rules and kept upto date, under advice to the audit.

(iii) The quantity of both receipts and issues should be taken correctly into account and authority/acknowledgement for each receipt and issues must be obtained and kept in the record for the purpose of cross checking. It has been observed from the stock registers that the general non-consumable articles have been supplied/issued to the officers/officials time to time but their requisitions or indents have never been obtained from them. It could not be understood how the articles were issued to them without knowing their requirements.

It was further noticed that some articles have already been outstanding against them. Out of new purchases the same items have been issued again without taking the old items from the articles/officials concerned. The details of such articles against the officer/officials concerned given as under. It is suggested that either these articles may be taken back from them or the cost/price of the articles may please be recovered from the officer concerned or from the defaulting officer who did not take back the articles before issuing the new articles, under intimation to the audit.

Contd...p/2.

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1. Sh. S. S. Chauhan (AAO) 1-Calculator-on 2.3.96
1-Calculator-on 21.7.97
 2. Sh. S. S. Sharmi (JE) 1-Calculator-on 10.10.94
1-Calculator-on 4.1.95
1-Brief Case-on 29.3.95
1-Brief Case-on 6.6.97
 3. Sh. Harish Tomar (JE) 1-Brief Case-on 29.3.95
1-Brief Case-on 6.6.97
 4. Sh. Ajmer Singh (JE) 1-Brief Case-on 29.3.95
1-Brief Case-on 6.6.97
 5. Sh. M. K. Chaudhary (JE) 1-Brief Case-on 29.3.95
1-Brief Case-on 6.6.97
 6. Sh. Vijay Singh (Cashier) 1-Brief Case-on 22.8.95
1-Brief Case-on 27.10.97
 7. Sh. V. K. Jain (AE) 1-Brief Case-on 22.8.95
1-Brief Case-on 27.10.97

All other such stock registers may also be reviewed under intimation to the audit.

(iv) Previous balances which were held in the old stock registers had never been carried forward in the current stock registers. It was also seen that after one or two years, new stock registers were found maintained without carry forwarding the previous balances of store items. In the absence of which it could not be ascertained the articles Nos. held in the store and position/condition of the articles serviceable or unserviceable. It is suggested that the complete information of the store articles may please be given to the audit as early as possible, under intimation to the audit.

(v) As per G.F.R. 116, the physical verification of the store/stock should be conducted once in a each year and the findings of such verification must be recorded by the authorised officer deputed for the purpose with the signed/dated. It has been seen that the physical verification of store/stock had never been conducted in this unit. Which is not in accordance with the rules. Reason for this lapse may be explained to the audit and correct procedure for physical verification of the store may be adopted in future, under advice to the audit.

Para No. 2 ~~Para No. 2~~ PARA-8

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Sub: Irregularities on hiring of vehicle amounting to Rs. 551958/-
(2006-07)

The Civil Division-VIII has three-sub division under the control of Executive engineer. The division has three vehicles, which are meant for site inspection, but while test audit it has been found that these three staff cars along with drivers have been diverted/ attached to other officers/offices. The expenditure on fuel, repair, maintenance, pay & allowances of drivers of these three diverted vehicles is being charged to the CD VIII.

Further it has been noticed that the division has hired three vehicles and incurred Rs.5,51,958/- during the financial year 2006-07. As per the Finance Department Orders, HOD is the competent authority to incur an expenditure on hiring of vehicles up to Rs.30,000/- p.m. i.e Rs.3,60,000/- P.A. but an amount of Rs. 5,51,958/- has been incurred on hiring of vehicle. To meet the expenditure permission /approval of Finance Deptt. was required, which was not obtained. The expenditure may be regularizes from the finance Deptt. under the intimation to audit.

Para 9

~~PART - II Current Report for the year 2007-08~~

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(Para No. 1 Memo No. 15, dated 16.09.08)

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PARA-9

Sub - Work Closed due to non availability of site.

The work of construction of road from Village Boodhanpur Majra to Ballpur Road in community centre in Kanjhawala Block was awarded to the lowest bidder M/s L.K. Builders & Supplier on 24.5.07 for a sum of Rs. 25,35,290 which was 40.99% higher than the estimate cost. The stipulated date of start and completion of work was 08.05.07 & 07.09.07 respectively. The scrutiny of the records of the concerned work it reveals that the work could not be started due to non-availability of encroachment free site. Whereas section 15.1 of CPWD Works Manual states that before approving the Notice Inviting Tender it is desirable to see the availability of clear site. Hence awarding the work without having the encroachment free site incurring expenditure on advertisement needs clarification.

Para 10

(Para No. 3 Memo No. 06 dated 11.09.08)

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PARA-10

Sub - Irregularities on hiring of Vehicles amounting to Rs. 585483.

The Civil Division - VIII has three Sub-division under the control of Executive Engineer which are meant for site-inspection. The expenditure on fuel, repair, maintenance Pay & Allowance of drivers etc. of these vehicles is being charged to CD-VIII

It has been noticed that division has hired three vehicles for the inspection of work-site amounting to Rs. 5,85,483/- during 2007-08. As per the Finance Department's order, Head of Department can incur an expenditure of Rs. 30,000 P. M. Only which amounts to Rs. 2,60,000 per annum. The excess expenditure may be regularized from the competent Authority under sanction to audit.

Para 11
Para No. 08 (Memo No. 12, dated : 15.09.08)

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Subject: Status of Final Payment.

A test-check of the records of various work reveals that work in various cases had been completed but their Final Payment has not been paid till today. The few instances are as under :-

1. Name of Work : Construction of Inspection Path on R/B of Mungeshpur drain.
The work was awarded to the contractor m/s Ashoka Construction Co. for a sum of Rs. 56,69,140/- which is 7.87% above than the Estimate Cost with the stipulated date of completion was 04.08.08. The certificate of completion, and inspection report, signed by the Superintending Engineer shows that the work was completed on 19.06.08, whereas two running A/c Bil were produced to the audit in which a sum of Rs. 39,74,941/- was paid to the contractor. IInd running bill A/c bill was paid on 27.05.08 for Rs. 13,32,034/-. The reasons for not paying the contractor the final payment inspite of completing the work on 19.06.08 may be elucidated to audit.

2. Name of work Development of street pavement and side drain between Plot No. 1108 & 1123 to 634 to 348 in 20 Pt. Programme Plot at village Booth kalan in Distt. NAW. (Agreement No. 45)

The above work was awarded to M/s Khatri Construction Co. the lowest bidder. The inspection certificate, and completion certificate shows that the work was completed on 15.01.08, the department had paid IInd Running A/c Bill for Rs. 16,66,579/- on 27.01.08 which amounts to total payment of Rs. 51,33,191 till 27.01.08. Hence non-payment of final dues to the contractor till today inspite of completing the work on 15.01.08 may be elucidated to audit.

3. Name of work - Development of pond in Khasra No. 1371 & 1372 & 19 & 20 at village Nizampur in Kanjhawala block.

The above work was awarded to M/s J. S. Construction Co. for a sum of Rs. 56,23,008/- (Agreement No. 95). As per the record the work was completed on 19.06.08, the contractor had been paid Rs. 54,61,843/75 through three running A/c Bills. The final payment is still awaited. The reasons for not paying final payment inspite of completing the work on 09.06.08, may be elucidated to audit.

Para 12

PARA 12

Para 12

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Sub-division production of Records.

The following records were not produced to audit.

- 1. Roll Book Register of IR 5
- 2. Inspector Ledger Work Abstract Register
- 3. Register
- 4. Report of review of MB
- 5. Inspection Report of Sub-Division
- 6. Daily wages Register of Sub-Division
- 7. Log Book History Sheet of Vehicles
- 8. Special information

GITA SHARMA
I.A.O
PARTY NO. IX

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PART II

(CURRENT AUDIT REPORT)
2008-09 & 2009-10

Para 13
Para NO. 1
PARA-13

Sub. Unfruitful Expenditure of Rs. 38.55 lacs

Name of the work	Development of Pond in Kh. 515 at village Punjab Khora in Kanjhawala block
Name of the Agency	M/s. Rakesh Kumar
Date of start of work	15.05.08
Stipulated Date of completion	10.02.09
Estimated cost	2960194/-
Tender cost (Negotiated)	4756782/- (60.69% above the EC)

As per the scheme a pond was to be developed in Punjab Khora Village, in the scheme a provision was made that the pond may be filled with water from Haryana Irrigation Channel by providing laying of under ground RCC NP-3 pipe line under the road from pond to out side village.

While scrutiny of the record provided it has been found that the work could not be completed due to demarcation of construction of channel has not been given and site was not available to execute the work of channel. But till then the pond was prepared and as per 4th and final bill Rs. 38,54,936/- were paid to the contractor.

Due to non execution of channel an amount of Rs.38.55 lakhs was spent on development of pond is unfruitful and failed to serve the purpose. As per section 15.1 of CPWD works Manual that, before approving the Notice Inviting Tender (NIT) it is desirable to see the availability of clear site.

Department should ensure that before the award of work the clear/encroachment free site should be available to avoid such type of unfruitful expenditure.

Para 14

Para No. 4

Para - 14

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Sub. Wasteful Expenditure due to non completion of the work

As per the clause 15.1(2) of the CPWD Manual 2007- before approval of the NIT the following are desirable

1. Availability of clear site, fund and approval of building plans from local bodies
2. confirmation that material to be issued to the contractor would be available
3. Availability of structural drawing for the foundation
4. Lay out plan for all services

During test audit of FCD - VIII, it has been found that following work were awarded and started but they could not be completed due to non availability of clear site/ hindrance free/ encroachment free site

1. Construction of road from Kanjhawala Road to Cremation ground at village Nangal Thakran in distt. N/W

The work construction of road from Kanjhawala road to cremation ground at village Nangal Thakran in Disstt. N/W was estimated to Rs. 693356/- the work was awarded to M/s. S.S. builder at the tendered cost of Rs. 512636/- which was 26.06% below the estimated cost with the stipulated date of start and completion was 22.03.09 and 21.04.09 respectively but the work was foreclosed w.e.f. 31.08.09 due to demarcation of the site was not made available by the revenue department, but till then 94% work was completed and Rs. 498794/- were paid to the contractor.

2. Development of pond at Kh. No.203 at village Bawana (Chhatri wala pond) in Kanjhawala Block

The work development of pond at Kh. No.203 at village Bawana (Chhatri wala pond) in Kanjhawala Block was awarded to M/s. Ashok Builders at the negotiated cost of Rs. 1648355/- which was 66.49% above of the estimated cost of Rs. 990082/-, the date of start of work and completion was 19.09.08 and 18.12.08. The work could not be completed due to encroachment and passage demanded by the villagers. On 06.02.10 the contractor requested to foreclose the work as the stipulated date

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of completion of the work was already over and the encroachment free site was not made available to him by the department to execute the work. Finally the work was foreclosed w.e.f. 17.09.09 (i.e. the day on which last work done) but till then 50% of the work was completed and only Rs. 528079/- were paid to the contractor through 1st running bill (final bill has not been passed till now).

From the above it can be seen that the department did not conduct the proper survey of the land before awarding the work. Thus failure of carry out detailed survey of the land/site so as to ensure availability of the clear site before awarding of work resulted wasteful expenditure and which failed to serve the intended purpose.

Para 15

Para No. 5

PPRA-15

Sub. Wastage of govt. money

The work construction of link road to connect Lodhpur Salahpur majara road with Januti Zimarpura road (Baliwala Road) in Kanjhawala Road block was estimated to Rs. 1386037/- and the work was awarded to M/s. L.K. Builders & suppliers at the tendered cost of Rs. 1493416/- which was 7.75% above the estimated cost, time allowed for carrying out the work was one month w,e,f, 10.04.07.

But due to non-availability of the encroachment free site available to contractor the work was cancelled on 16.08.07.

On 15.10.07 a fresh NIT for the same work having same estimate cost was floated. This time 38 tenders were sold and 13 contractor were responded and the work was awarded to M/s. I.K. choudhary being the lowest tender having tender cost of Rs. 17,25319/- which was 24.48% over and above the estimate cost, with the stipulated date to start and completion 30.12.07 and 29.04.08 respectively.

As per the record provided to audit it has been found that on 14.06.10 the contractor requested to foreclose the work because the demarcation of the work/site has not been provided to him by department.

It is not clear to audit when proper demarcation or the clear site was not available with the department why the tenders were floated 2nd time and a huge amount on publicity and man power has been wasted.

Page 16

Para No. 6

PARA-16

Sub. Consumption of petrol in excess of the prescribed quantity

During the test audit of FCD - VIII for the year 2008-09 and 2009-10 it has been found that the department has consumed petrol in excess of the prescribed limit i.e. 200 liters per month per vehicle, as per details given below

Vehicle No.	Month	Petrol Consumed	Excess
DL3FAL 0042	May, 2008	223	23
	June 2008	215	15
	July 2008	246	46
	Aug. 2008	260	60
	Sept. 2008	241	41
DL8CNA 0224	Oct., 2009	208	08
	April 2008	330	130
	May 2008	287	87
	June 2008	356	156
	July 2008	264	64
	Aug., 2008	346	146
	Sept., 2008	342	142
	Oct., 2008	231	31
	Nov., 2008	253	53
	Dec., 2008	251	51
	Jan., 2009	246	46
	Feb., 2009	230	30
	March 2009	295	95
	April 2009	259	59
	May 2009	285	85
	July 2009	291	91
DL2FDB 0008	Oct., 2009	247	47
	Dec., 2009	255	55
	Feb. 2010	211	11
	July 2008	232	32
	Jan., 2009	256	56
DL8CB 9248	Feb., 2009	252	52
	March 2009	234	34
	June 2009	255	55
	July 2009	339	139
	Sept., 2009	208	08

DL7C 7306	Aug., 2008	266	66
	Sept., 2008	224	24
	Nov., 2008	221	21
	May 2009	201	01
DL 3CBK 3030	Sept. 2009	227	27
	Oct. 2009	285	85
	Nov., 2009	211	11
	March 2010	218	18
DL8CF 0193	Sept., 2008	334	134
	Oct. 2008	304	104

The department is advised to get the excess quantity of petrol regularized from the competent authority.

~~Para 17~~
Para No. 7

PARA-17

Sub:-Irregularities on hiring of vehicle amounting to Rs. 30720/-

As per the Finance Department Orders, HOD is the competent authority to incur an expenditure on hiring of vehicles up to Rs.30, 000/- p.m. i.e Rs.3,60,000/- P..A. but while scrutiny of the records, it has been noticed that the division has hired vehicles during audit period and paid Rs. 30720/- in excess of the prescribed limit during the financial year 2008-09. Neither the permission/approval of HOD nor from the Finance Department was obtained which is irregular. The division is regularly charging this expenditure to various works resultant inflating the cost of the work.

19/11/18

Para No. 8

Sub: Non-refund of performance guarantee.

As per section 21.2.2 of CPWD manual the performance guarantee/security should be refunded to the contractor on completion of the work or after the final bill has passed for payment and recording of the completion certificate.

While scrutiny of F.D.R./performance guarantee register of FCD VIII, it has been noticed the many works that have already been completed but the amount of performance guarantee has not been refunded to the contractor and the date of following performs guaranties has also been expired but nether these F.D.R. were renewed or refunded to the contractor.

S.No.	Item No.	F.D.R. No.	Date of issue	Amount
01	434	503052	12.11.07	130000
02	445	973915	14.12.07	87000
03	464	457134	28.01.08	109100
04	475	0584450	21.02.08	26100
05	483	402286	05.03.08	106000
06	509	80932596	23.05.08	106000
07	568	115767	07.10.08	271500
08	572	0393354	23.10.08	155000
09	582	BN/OEO/42 Vaild up to 17.05.09		300000
10	593	117414	10.01.09	248600
11	596	111097	14.01.09	410000

DDO/HOO may please look into the matter and action taken may be shown to audit and other such type of the cases may be reviewed at division level.

~~Para 17~~ PARA-18

(Current Audit Report)

PARA - 01 Unfruitful expenditure of Rs. 1375472/-

(Ref. Memo No.04 Dated:-28.07.2016)

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Construction of Pucca channel for filling of pond bearing Kh. No. 4/21 and 11/26 with water from Haryana irrigation channel at vill. Mungeshpur in Kanjhwal Bolck.

EC -27, 69,082/-

TC- 22, 62,595/-

The above work was awarded to M/s Bhagwati Builders with SDOS and SDOC was 12.05.2013 & 11/09/2013. The scrutiny of the work file revealed that the 44% of the total work was executed upto July 2013 on the available site which was demarcated by revenue department. Maximum portion of rest of the land of channel was on Delhi Haryana Border and was in dispute as already described by revenue department. Due to not availability of the hindrance free site the work was fore-closed on 12/07/2013.

Due to non-execution Constructor of Pucca Channel for filling of pond an amount of Rs.1375472/- was spent on the about work is unfruitful and failed to serve the purpose. Section 15.1(2)(i) of CPWD Manual which states as "that before approving Notice inviting Tender , It is desirable to Availability of clear site, funds and approval of building plans from local bodies. The condition number 18 of the terms and conditions of the sanction order of the competent authority issued on 11/03/2013 for the said work also states that the executive agency will ensured the authentication of Revenue records and demarcation of work site by the concerned revenue authority before award of work. .

The Authority of the CD-8 should ensure the award of the work, the clear / encroachment free site should available to avoid such types of unfruitful expenditure and the expenditure amount to Rs.1375472/- may be regularized from the Chief Engineer under intimation to Audit.



~~Para 20~~
PARA - 03

~~PPRA-19~~
Non-refund of EMD
(Memo No.07 Dated:-28.07.2016)

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While scrutiny of EMD Register, it was noticed that in many cases the amount of EMD has neither been refunded to the contractor or if recovered/ forfeited from the contractor as per section 19.8 of CPWD was not entered in the EMD Register against the entry made at the following S.Nos. of the EMD Register

S.No.	S.No. in the register	Amount(RS.)	S.No.	S.No. in the register	Amount(Rs.)
1.	618	33800	16	792	134000
2.	619	2000	17	796	15000
3.	622	200000	18	803	88000
4.	631	84076	19	816	1061600
5.	653	53000	20	821	2172942
6	654	4000	21	830	55300
7	706	185000	22	834	357000
8	719	164000	23	835	393500
9	721	1285855	24	836	177000
10	727	95500	25	844	175177
11	732	415600	26	845	124000
12	747	76000	27	846	238307
13	755	26000	28	850	183500
14	784	28200	29	851	402250
15	789	12600	30	866	230000

Apart from this it is also observed that the requisite certificate was not mentioned in first page of EMD Register and no paging was also done.

The entry regarding forfeiture of EMD in the EMD Register and deposited in the Government Account immediately to avoid the loss of Interest to the Govt. exchequers under Intimation to Audit.



~~Para 21~~
PARA - 04

PARA - 20

Irregular expenditure

(Memo No.08 Dated:-28.07.2016)

Tender Title: Construction of boundary wall of pond Kh. No. 76/2/2,2/1,81/22 & 23
at village lodpur in Kanjhawala Block

A/A & E/S; 62.06 LACS

Estimated cost : 31.23 lacs

Tender cost : 2787050/-

While scrutiny of the record , it is observed that the earlier work was awarded to M/s M.M Enterprises vide letter dated 23/8/2012 but the work could not be executed due to presence of subsoil water and the agreement fore-closed vide letter No.12/AB/CD-VIII/2009-10/2555dated 23/8/2012. Expenditure incurred was not given. Again tender floated on 12/03/2013 with Tender value Rs. 2503935/-. And the work was awarded to Bhagwati Builders by SE FC-II as per their quoted rates amounting to Rs. 2787050/- which was 11.31% above the estimated cost of Rs. 2503935/- put to tender. The work was awarded to M/s Bhagwati Builders vide letter even no. dated 25/4/2013.

First R/A Bill was paid vide approval dated 23/9/2013 but as per AE IV CD-VIII letter even no. dated 01/02/2014 placed in file ,it is mentioned that the contractor has not started the work till date . Further EE, CD-VIII was also issued the letter to the contractor on 12/02/14 & 15/2/2014. The EE,CD-VIII issued a letter to EE MD-I to deploy a heavy duty pump on 1/5/14 . After that EE.CD-VIII again written a letter to the contractor on 19/5/14 for taken action under clause 3 and sub clauses there under and again issued notice to the contractor under clause 3 of the agreement on 20/6/14. Show cause Notice issued to contractors on 15/2/14.

As per MB Book NO. 966 the work was physically completed on 12/8/14. EE,CD-VIII written a letter to SE, FC-II for approval of deviation statement -3 to Rs. 1826869/- to be approved by CE-copy of CE approval is required.



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As per note of AE IV , CD-VIII where is mentioned that the work was not completed and decided that may be fenced with post and wire. Accordingly the EE, CD-VIII was also approved on 18/7/2014 that the agency agreed to the fencing under contract rates /condition and agreement revoked with direction to complete the work with in a month. The second & final bill of Rs. 11,10,555/- was approved on 31/03/2016 for payment to the contractor.

Reference above following clarifications was sought from the Division:-

1. Advertisement expenses done on earlier tender is also required , it is wasteful expenditure.
2. What action was taken by EE against the contractor on account of the work was not completed in the stipulated time.
3. Whether the site was clear or not before awarding the work.
4. Whether the site was survey before awarding the work .
5. Copy of rules under which the fencing wire work and civil work are same rate contract.
6. Copy of rules under which , determine/rescind the contract and after some time the direction issued to the contractor to complete the work of fencing wire instead of civil work.
7. Re-tender was not done for work after rescind the contract of civil work please clarify with documents /approval of the Competent authority.
8. MB No. 966:
The entry was made in the above M.B at P-100 that the work has been physically completed today i.e 12/8/14 accordingly to the contract .No defects are apparent and the contractor has removed from the premises but no entry was made for fencing wire work in place of civil work , Please clarify with rules position.
9. Whether EMD , Security & P.G was forfeited or recovered in reference to letter dated 20/6/2014 to the contractor . Please clarify.



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10. Whether any penalty clause was mentioned in the agreement on account of work was delay , Pl. clarify .

11. Copy of approval of Chief Engineer (I&F) for deviation statement No. 3 amounting to Rs. 1826869/- is required.

The Executive Engineer CD-VIII may take necessary steps to obtained the approval of the Chief Engineer (I & FC) to regularised the expenditure of Rs.1826869/- on account of the fencing work in place of the Civil Work awarded to M/s Bhagwati Builders under intimation to Audit.



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~~Para 22~~

PARA 8

Non -refund of performance guarantee

(Memo No.14 Dated:-01/08/2016)

While scrutiny of FDR/Performance Guarantee Register, it was noticed that many amount of performance guarantee has neither been refunded to the contractor and not mentioned the maturity date in Performance guarantee register . As per section 21.2.2 of CPWD on completion of work or after the final bill has been passed for payment Performance guarantee has been refunded or renewed.

In the following cases FDR/performance guarantee are kept by the DDO/HOO without getting the renewal and not refunded to the contractors :-

S.No.	S.No.inthe register	FDR No. & Date	Firm	Date of maturity	Amount (RS.)
01	1027	087905 dated 12/8/2013	M/s Manoj Kumar Sharma	Not mentioned	105000
02	1031	287868 dated 20/08/2013	Sh. Anil Kumar Garg	Not mentioned	241000
03	1046	561859 dated 9/9/2013	M/s Bahmaniya Const. Co.	Not mentioned	22000
04	1074	498900 dated 14/10/2013	M/s Indian Engg. Co.	Not mentioned	24000
05	1075	498900 dated 14/10/2013	M/s Indian Engg. Co.	Not mentioned	24000
06	1086	574235 dated 04/02/2014	M/s Gaur Construction	Not mentioned	370000
07	1102	28/7/2014	Sh. Ameen Khan	Not mentioned	19225

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The DDO / HOO may take necessary steps to complete the FDR / Performance Guarantee Register and entry be made for refunded and renewal of FDR & PG under Intimation to Audit.

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~~Para 23~~
~~Para 23~~

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PARA - 9 Short deduction of Re. 5460/- as CGEIGS subscription

(Memo No.16 Dated:-01/08/2016)

As per order of Ministry of Finance O.M. No.7(1)EV/2008 dated 10th September, 2010 that the amount deducted towards Group Insurance Scheme from the monthly salary of different categories of Central Government Employees is as under :

S.No.	Category	Amount deducted p.m.
1.	Group 'C'	Rs.30.00
2.	Group 'B'	Rs.60.00
3.	Group 'A'	Rs.120.00

As per Service Book/ PBR subscription of CGEIGS are not deducted as per their category in the following cases :-

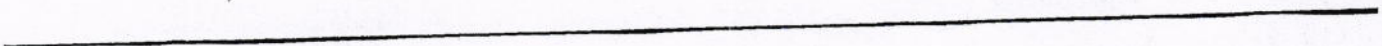
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Name of Official	category	CGEIGS Due	CGEIGS deducted	short recovery	period	no of months	amount to be recovered
Sh. Jitender Kumar, A.E	A	120/-	60/-	60/-	3/13 to 3/16	36	2160/-
Sh. Shaukat Ali, A.E	B	60/-	30/-	30/-	3/13 to 3/16	36	1080/-
Sh. P.K.Garg, A.E	B	60/-	30/-	30/-	3/13 to 09/15	30	900/-
Sh. Yogesh Kumar, A.E	B	60/-	55/-	55/-	3/14 to 03/16	24	1320/-
Total							5460/-

Sh. Jitender Kumar
Sh. Shaukat Ali
Sh. P.K.Garg
Sh. Yogesh Kumar
Total

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HOO is advised to recover the amount from the officers/officials concerned under intimation to the Audit.



PART- II

CURRENT AUDIT REPORT
(01.04.2016 to 31.03.2019)

PARA-21

PARA - 01

Subject:-Unfruitful Expenditure of Rs. 24,40,652/- due to foreclosure of works.

(Ref. Audit Memo No. 07 Dated : 18 .04.2019)

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

During the test check of files it is revealed that CD- VIII division awarded (16.11.2011) a work of "Development of Pond bearing Kh. No. 34/5, 6 at village Boodan pur Majara in Kanjhawala Block" to Sh. Inderjeet Singh, (Contractor) at the tendered cost of Rs. 39.35 lakh which was 5.86% above the estimated cost of Rs. 37.17 lakh put to tender with the stipulated date of start and completion of 01.12.2011 and 30.04.2012 respectively. The A/A and E/S for the work was accorded vide letter No. 2 (298)/PD(RD)/10-11/9995-98 dated 07.09.2011 for an amount of Rs. 43.96 lakh issued by Project Director (RD).

The Audit came to notice that the work was awarded without ensuring the availability of clear site as envisaged as per CPWD Manual. The work could not be started due to reason that the demarcation for the area was not given by the Revenue Department and the work remained suspended for a long time. It is also revealed that the contractor had excavated the earth beyond the designed bed level of the pond and taken away the earth for his own use. The agency was directed to stop the work immediately. As per direction of competent authority the above work was foreclosed on 22.08.2016. At the time of foreclosure, the work amounting to Rs. 24,40,652/- was only completed.



The department as the executing agency did not ensure the availability of site as stipulated in the Codal provisions through prior survey before award of the work. Further, it was open to the department to defer the award of work till hindrance free sites were available. Thus in above work the expenditure of Rs. 24,40,652/- incurred was rendered unfruitful.

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

PARA 02

Subject: Short Deduction of DGEHS contributions amounting to Rs.1,300/-

(Ref. Audit Memo No. 08 Dated: 22.04.2019)

Settled

As per Office memorandum No.S.11011/11/2016-CGHS (P)EHS dated 09.01.2017 issued by Under Secretary to the Govt. of India, M/o Health and Family Welfare, EHS section, Nirman Bhawan, New Delhi and endorsement vide OM No. F.25(III)/DGEHS/140/DHS/09/204079-204243 dated 02.05.2017 by DHS, Govt. of NCT of Delhi rates of monthly contribution for availing DGHS facility has been revised as under and vide letter of even No, dated 13.1.2017, the revised rates will be effective w.e.f. February,2017 :-

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Sl.No.	Corresponding levels in the pay matrix as per 7 th CPC	Contribution (Rs. Per month)
1	Level: 1 to 5	250/-
2	Level: 6	450/-
3	Level:7 to 11	650/-
4	Level: 12 & above	1000/-

On scrutiny of Pay Bill Registers, it is revealed that short recovery of subscription of DGEHS has been made in respect of following employees from the month of Feb., 2017 & onwards as detailed below:

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15/31

S. no.	Name of the official S/Sh./Smt.	Designation	Level In which pay fixed In 7th CPC	Rate of DGEHS Sub. Deducted w.e.f. Feb,17 & onwards	Revised rates w.e.f 01.02.17	Difference of Subscript -ion amount P.M. (Rs.)	Total No. of months	AMOUNT TO BE RECOVER ED
1	Dhirendra Pal Singh,	Junior Engineer (Civil)	7 to 11	325/-	650/-	325/-	04 (02/17 to 05/17)	1300/-

Necessary steps should be taken to recover the arrear of DGEHS contribution amounting Rs. 1300/- and after due verification of records. Other similar cases, if any, may also be taken into account for similar action under intimation to audit.

PARA 03

Sub: - Non completion of work.

(Ref. Audit Memo No. 10 Dated:24 .04.2019)

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

S. No.	Agreement No.	Name of Work	Tender Cost (Rs. In lacs)	D.O.S.	S.D.O.C.	Delay (Approx) Till date (18.04.2019) In Days)
1	EE/CD-VIII/Agg. No./2017-18/91	Development of Cremation ground (Bawana- Narela road) at village Bawana in Bawana A/c	49.67	02.01.18	30.06.18	292
2	EE/CD-VIII/Agg. No./2018-19/19	Development of Ambedkar park in 20 point programme colony at village Bajitpur Thakran Distt. North	162.85	24.08.18	23.02.19	54

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3	EE/CD-VIII/Agg. No./2018-19/27	Development of pond in Kh. No. 22/34 at village Mungeshpur in Kanjhawala Block	35.5	28.09.18	27.03.19	22
4	EE/CD-VIII/Agg. No./2018-19/70	Improvement of link road from Prem Piau-Boodhanpur Majra road to Chandpur Khurd upto phirni road in North West.	41.05	26.12.18	25.03.19	24
5	EE/CD-VIII/Agg. No./2018-19/72	Construction of road from Plot No. 576 to 584 in extended lal dora at village Pooth Khurd in Distt. North.	37.15	15.01.19	16.03.19	33
6	EE/CD-VIII/Agg. No./2018-19/38	Construction of RCC shed in existing cremation ground at village Jatkhore	13.59	10.11.18	07.02.19	70
7	EE/CD-VIII/Agg. No./2018-19/71	Improvement of existing pond at Kh. No 77/22/3, 23/2 and 24/1 at village Ladpur in Kanjhawala Block.	12.98	26.12.18	25.03.19	24
8	EE/CD-VIII/Agg. No./2017-18/103	Renovation of Park in village Mubarkpur in Kirari A/c.	50.88	13.03.18	12.09.18	218
9	EE/CD-VIII/Agg. No./2018-19/3	Restoration of cremation ground in Kh. No. 1307 at village Kirari in kirari A/c.	47.77	04.05.18	03.11.18	166
10	EE/CD-VIII/Agg. No./2018-19/30	Construction of RCC covered drain from phirni road of Mubarkpur to existing drain at Mubarkpur/ Madanpur village in Kirari A/c.	39.34	03.10.18	02.02.19	75
11	EE/CD-VIII/Agg. No./2018-19/51	Improvement of phirni road at village Mubarakpur.	38.97	20.12.18	19.03.19	30
12	EE/CD-VIII/Agg. No./2018-19/26	Improvement of inspection path on left bank of Mungeshpur drain between RD-36789m to RD-26550m of Mungeshpur drain	122.63	26.09.18	25.02.19	52

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13	EE/CD-VIII/Agg. No./2018-19/37	Restoration of inspection/approach road on right bank of Mungeshpur drain from RD 23000 m to RD 15850	106.43	06.11.18	05.03.19	44
14	EE/CD-VIII/Agg. No./2017-18/81	Construction of double storey balmiki chaupal at Kh. No. 77/22/2 at village Ladpur in Kanjhawala Block	62.76	22.10.17	18.07.18	274
15	EE/CD-VIII/Agg. No./2018-19/32	Balance work of Parva Pana chopal at village Karala in K. Block.	4.52	03.10.18	02.12.18	137
16	EE/CD-VIII/Agg. No./2018-19/31	Improvement of existing street at village Majri in kanjhawala Block	3.74	04.10.18	03.11.18	196
Total			829.83			

From the above it is evident that the 16 works having tendered cost of Rs. 829.83 lacs were not completed till date

Divisional Engineer may complete all the above said works as per CPWD manual and various clauses of contract under intimation to Audit.

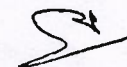
PARA 04

Subject: Recovery of Short deduction of Licence Fee amounting to Rs. 1,259/-

(Ref. AUDIT MEMO. NO. 11 Date: - 23.04.2019)

License fee in respect of Delhi Govt. have been revised vide office order No. F.4(1)/Misc./PWD&H/A-II/2004/P.F./10039-51 Dated 16.07.2018 by Public works Department, Govt. of NCT of Delhi and Revision of flat rate of licence fee for General Pool Residential Accommodation by Ministry of Urban Development, Govt. of India, Directorate of Estates Vide O.M. No. 18011/2/2015-Pol.III dated 19.07.2017.

On scrutiny of PBRs and detail provided by the Department, it has been observed that the department had made short deduction of Licence Fee from the salary of under-mentioned employee according to the revised rates as per details given below:



S. No.	Name & Desgn. Sh./Smt./Ms.	Residential Address	Description	Period	License Fee and water charges (Rs.)			No. of months	Amount recoverable (Rs.)
					Due	Deduct ed	Diff.		
1.	Mahesh Singh, W/C MLD	Type -II, Qtr. No. 1043, Gulabi Bagh, Delhi Admn. Flats, Delhi	L. Fee	04/2016 to 06/2017	245	205	40	15	600
				07/2017 to 08/2017	310	205	105	02	<u>210</u> <u>810</u>
				07/2017 to 07/2017	310	245	65	01	65
2.	Surender Mahana, W/C Beldar	Type -II, Qtr. No. 1048, Gulabi Bagh, Delhi Admn. Flats, Delhi	L. Fee	04/2016 to 06/2017	135	115	20	15	300
3.	Ram Bahadur, W/C Beldar	Type -I, Qtr. No. 349, Gulabi Bagh, Delhi Admn. Flats, Delhi	L. Fee	07/2017 to 08/2017	157	115	42	02	<u>84</u> <u>384</u>
TOTAL									1259/-

Necessary steps should be taken to recover Rs. 1,259/- arrears of License Fee as detailed above after due verification of records. Other similar cases, if any, may also be taken into account for similar action at your own level under intimation to audit.

PARA 05

Subject: - Unrealistic estimates.

(Ref. Audit Memo No. 13 dated: 25 .04.2019)

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

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

PARA-23

(Amount In Lakh)

S. No.	Agreement No.	Name of Work	Tender Cost	Actual Payment	Difference between tendered cost and actual payment made
1	EE/AB/CD-VIII/2017-18/106	Widening and improvement of road Kanjhawala-Qutabgarh main road at village Punjab Khore to ladrawan(Haryana Border)	70.49	77.75	7.26
2	EE/AB/CD-VIII/2017-18/91	Development of Cremation ground (Bawana- Narela road) at village Bawana in Bawana A/c	49.67	64.18	14.51
3	EE/CD-VIII/Agg. No./2017-18/67	Improvement of street in village Katewara	100.86	131.08	30.22
4	EE/CD-VIII/Agg. No./2016-17/82	Construction of street and side drain in 20 point programme colony at village Bawana	284.33	534.51	250.18
5	EE/CD-VIII/Agg. No./2017-18/82	Improvement of road from Raj Vatika to village Sultanpur Dabas in Ac Bawana	26.35	36.51	10.16
6	EE/CD-VIII/Agg. No./2016-17/59	Development of cremation ground on sultanpur karala at village Sultanpur dabas distt NW	31.46	34.96	3.50
7	EE/CD-VIII/Agg. No./2016-17/53	Construction of road from railway crossing to Rohtak road at village Ghewra in Kanjhawala Block	73.82	98.45	24.63
8	EE/CD-VIII/Agg. No./2017-18/68	Improvement of phirni road at village Ghewra by providing RMC and construction of side drain in Kanjhawala Block	171.37	287.58	116.21
9	EE/CD-VIII/Agg. No./2017-18/59	Construction of link from Karala Kanjhawala road to land boundry of village Madanpur at village Karala in Kanjhawala Block	32.19	47.47	15.28
10	EE/CD-VIII/Agg. No./2017-18/70	Construction of link road from Karala phirni road to Jain Nagar at village Karala in Kanjhawala Block.	59.46	86.13	26.67

11	EE/CD-VIII/Agg. No./2017-18/92	Improvement of road from Punjab Khore to Village Tatesar in Kanjhawala Block	177.78	294.34	116.56
12	EE/CD-VIII/Agg. No./2017-18/80	Construction of link road from Karala Begampur road to fields of village Karala at village Karala in Kanjhawala Block	24.98	33.53	8.55
13	EE/CD-VIII/Agg. No./2017-18/93	Construction of road from Kh. No. 142/493 to 142/513 at village Kanjhawala	83.05	132.68	49.63
14	EE/CD-VIII/Agg. No./2017-18/96	Construction of road from Kh. No. 142/115 to Kh. No. 142/124 at village Kanjhawala in Distt. NW.	45.63	57.11	11.48
15	EE/CD-VIII/Agg. No./2017-18/98	Renovation of cremation ground in village Jaunti in District North West	36.59	41.39	4.80
16	EE/CD-VIII/Agg. No./2017-18/18	Construction of road from Kh. No. 142/314 to Kh. No. 142/333 at village Kanjhawala	71.38	144.14	72.76
17	EE/CD-VIII/Agg. No./2016-17/67	Construction of road from kh. No. 142/66 (kanjhawala-Karala road) to Kh. No. 142/1 (Kanjhawala-Bawana road) at village Kanjhawala in distt NW	114.06	217.93	103.87
18	EE/CD-VIII/Agg. No./2016-17/68	Construction of road from Kh. No. 142/356 to Kh. No. 142/724 at village Kanjhawala in Distt NW	85.94	133.14	47.20
19	EE/CD-VIII/Agg. No./2018-19/82	Improvement of phirni road and side drain from Kanjhawala Qutabgarh road to NDPL office at village Jaunti	101.74	133.74	32.00
20	EE/CD-VIII/Agg. No./2017-18/101	Renovation of Park in village Kirari in Kirari A/c.	31.94	49.45	17.51
21	EE/CD-VIII/Agg. No./2018-19/51	Improvement of phirni road at village Mubarakpur.	38.97	43.52	4.55
22	EE/CD-VIII/Agg. No./2018-19/34	Repair and renovation of chopal cum barat ghar at Kh. No. 600 at village Kirari in District North-West.	39.97	43.47	3.50
		Total	1752.03	2723.06	971.03

From the above it indicates that the estimates were prepared in casual manner and proper site conditions were overlooked. It is also evident that the amount put to tender and amount actually paid in above 22 works executed during the year 2016-17 to 2018-19 there amount of works were escalated aggregating to Rs. 971.03 lacs, Planning Branch of this Division is directed to prepare the estimates with reasoning and

not overlook the site conditions. In future estimates will prepare in such a way that the amounts of the works may not escalated in any manner.

PARA 06

Subject : Irregular expenditure of Rs. 37,69,911/- for the work Construction of Road in extended Lal Dora at village Pooth Khurd In District North.

(Ref. Audit Memo No. 18 Dated: 29.04.2019)

As per CPWD Manual " if total deviation of quantity of individual item is beyond the deviation limit as specified under clause 12 of the contract then deviations beyond the limit of +10 per cent should not be made at site without in-principle approval of technical sanctioning authority. Once in-principle approval is obtained the total deviations (including (-) (+) 10 per cent) shall be sanctioned by the officers as per delegation of powers".

On scrutiny of the file and record of the work relating to "Construction of road in extended Lal dora at village pooth Khurd in Distt. North" it revealed that the work was awarded to M/s. C.K. Construction Company at a tendered cost of Rs. 1,29,10,054/- against the estimated cost of Rs. 2,04,92,149/-. The stipulated dates of start and completion of the work was 09.08.16 and 06.12.2016 respectively. The work was completed on 04.03.2017 and a final payment of Rs. 1,66,79,965/- was made. It was noticed that there was a deviation/extra item in the execution of the work amounting to Rs. 37,69,911/-. However, in-principle approval of the competent authority i.e. technical sanctioning authority, as required in the CPWD Manual, was not obtained before execution of above deviations.

Thus, the expenditure incurred on the above deviations/ extra items was irregular. Execution of deviations/ extra items without in-principle approval of the competent authority needs justification.

The Division may obtain the in-principle approval of the competent authority for all the work which needs extra items and deviation in future.

PPRA-24

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PARA NO. 07

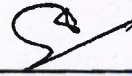
Sub:- Non-Production of Record (NPR)

(Ref. Audit Memo No. 01 & 02)

1. TR-5 Stock register /GAR-06 (2013-16, 2016-19)
2. Expenditure Control Register.
3. Stock Registers (1995-97, 2016-19)
4. Condemnation record (1995-97 & 2016-19)
5. Spouse Information (2013-16)
6. Detail of vehicles, Log book and history sheet of Govt. vehicles. (2013-16 & 2016-19)

Dated:.01.05.2019

Signature



Name : (Ajay Kr. Chandna)

Designation: I.A.O.

Audit Party No. -VI

23

Current Audit Report

During the course of current audit, 20 Observation memos & 08 record Memo were issued highlighting various irregularities. Recoveries to the tune of Rs.14,259/- were pointed out by the Audit.

The division I&FC CD –VIII has submitted reply of 05 Observation Memos all the reply of 05 Memos have been found satisfactory. Hence, 05 observation memos have been settled on the spot recovering of Rs.9,690/-. Out of remaining 15 observation memos and 01 to 08 record memo have been converted into 08 PARAs (including 01 para for non-production of record) with recovery of Rs.4,569/- and 08 TAN and incorporated in Current Audit Report Part-II.

Detail of Current Recoveries I&FC CD-VIII

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
05	Short Recovery of Licence fee amounting to Rs.2,070/-.	2070	2070	00	Settled
07	Short Deduction of DGEHS Subscription amounting to Rs.2,200/-	2200	2200	00	Settled
08	Short deduction of UTGEIS subscription amounting to Rs.550/-	550	550	00	Settled
10	Short Deduction of DGEHS Subscription amounting to Rs.2,800/-	2800	2800	00	Settled
11	Short Recovery of Licence fee amounting to Rs.2,070/-.	2070	2070	00	Settled
14	Non deduction of the amount of Labour Cess amounting to Rs.4,569/-	4569	00	4569	PARA-1
	TOTAL	14259/-	9690/-	4569/-	

89-281
280
276-279
275
272-274

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-VIII (I &F.C.D.) Sec -15 Rohini, Delhi** for the period 2019-2020 To 2021-22. The Audit disclaims any responsibility for non production of record / information or mis-information provided by the **Office of Executive Engineer, Flood Control Division-VIII (I &F.C.D.) Sec -15 Rohini, Delhi**. The responsibility for any legal or other liabilities, which may arise at any point of time in any way from this report, may be put on, the whole or a part of it, lies with the **Office of Executive Engineer, Flood Control Division-VIII (I &F.C.D.) Sec -15 Rohini, Delhi**. The Dte.of Audit is not responsible for any legal consequences arising at any time in the future, in whatsoever manner and whatsoever ways.

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

PART-II

CURRENT AUDIT REPORT (2019-20 to 2021-2022)**PARA No.01: Non deduction of the amount of LabourCess amounting to Rs.4,569/-.**

(Reference Observation Memo No.14 Dated 10.06.2022)

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

S.No.	Name of Work	Voucher no. and date	Agency	Gross Amount	LabourCess
1	AR/MO Drain to NCT of Delhi of Bajitpur Drain	11/02-05-2019	M/s Ashok Builders	176861	1769
2	AR/MO Drain to NCT of Delhi of MungeshPur Drain	13/02-05-2019	M/s Vimal Const. Co.	132646	1326
3	AR/MO Drain to NCT of Delhi of Lad Pur Drain	14/02-05-2019	M/s Vimal Const. Co.	147384	1474
				Total	4569/-

The department may take necessary action to deduct the labourcess (LWT) amounting to Rs.4,569/- 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.02 :Slow progress of works leading to missing the deadlines for completion of work.

(Reference Observation Memo No.15 Dated 10.06.2022)

During the test check of records of Ex. Eng., EE Flood Control Division-VIII, (I & FCD), Sector-15, Rohini, Delhi for the period 2019-20 to 2021-22, test check of progress reports revealed that progress of some of the works is very slow and missed the stipulated date of completion. Details of some of the works are given below for reference:-

S. No	Name of the work with agreement number	Name of the contractor	Stipulated date of start	Stipulated date of completion	Actual Date of Completion	Delay in Days
1	Additional work of redevelopment of existing community center as mother care hospital at village Nithari in Kanjhawala	M/s Ashok Builder	22.10.2017	19.04.2018	06.12.2019	596

2	Development of street and side drains in Rama Vihar colony Block C (Street No. 01-28) (Regn. No. 297) in Mundaka AC	M/s Renu Const. & Co.	01.06.2019	30.11.2019	27.09.2021	667
3	Development of unauthorized colony in Delhi Sub work- Development of street and side drain in U-I block, Prem Nagar -II (Reg No.171) in Kirari AC	Sh Dinesh Kumar	01.06.2019	30.11.2019	27.09.2021	667
4	Development of unauthorized colony in Delhi Sub work- Development of street and side drain in Village Madan PurDabas extended abadi (Reg No. 41) (ELD) in Mundka AC	M/s Prakash Const. Co.	15.02.2019	13.10.2019	05.07.2021	631
5	Development of street and side drain in Shiv Vihar Kanjhwala Road Karala (Reg No. 110) in Distt NW (Gali No. 1-31)	M/s Ashok Builders	22.03.2019	21.09.2019	08.12.2021	809
6	Development of unauthorized colony in Delhi Sub work- Development of street and side drain in W Block, Janki Vihar, Prem Nagar -II (Reg No. 164) in Kirari AC	M/s Sushil Kumar Gupta	18.02.2019	16.08.2019	24.09.2021	770
7	Development of unauthorized colony in Delhi Sub work- Development of street and side drain in Gauri Shankar Enclave -II (Reg No. 125) in Kirari AC	M/s Prakash Const. Co.	19.09.2019	18.03.2020	27.09.2021	558
8	Development of unauthorized colony in Delhi Sub work- Development of street and side drain in Rama Vihar Colony Block B (Street No. 89 -115) (Reg No. 297) in Mundka AC	M/s Chauhan Const. Co.	22.03.2019	21.09.2019	27.09.2021	736

9	Development of unauthorized colony in Delhi Sub work- Development of street and side drain in Rama Vihar Colony Block B (Street No. 38-59) (Reg No. 297) in Mundka AC	M/s Sajan Engineers & Builders	22.03.2019	21.09.2019	02.08.2021	680
10	Construction of Road from KH No.142/558 to 142/744 at village Kanjhawala	M/s Sunrise Const. Co.	19.09.2019	18.01.2020	25.10.2021	645
11	Development of Ambedkar Park in 20 pointprogramme colony at village BajitPurThakran	M/s Durga Const. Co.	24.08.2018	23.02.2019	15.12.2021	1026
12	Development of street and side drain of Anandpur Dham C Block (Reg No. 1202) at Village Karala	M/s Pramod Kumar & Co.	07.06.2019	06.12.2019	07.12.2021	731
13	Improvement of Phirni Road and side drains in village BoodhanPurMajra to Salah purMajra	M/s Rohit Sharma	19.08.2019	18.11.2019	27.01.2022	801
14	Development of street and side drains of Shaheed Bhagat Singh Nagar Mohammadpur MajriKarala (from Gali No. 01-12) Mundka AC	M/s Pramod Kumar & Co.	09.03.2019	08.09.2019	29.12.2021	843
15	Development of unauthorized colony Delhi sub work – Development of street and side drains in D Block Parvesh Nagar in Kirari AC (Reg No. 838)	M/s Prakash Const co.	21.02.2019	19.08.2019	05.02.2021	536
16	Development of unauthorized colony Delhi sub work – Development of street and side drains in Rama Vihar colony Gali No. 31-50 (Reg. No. 297) in Mundka AC	M/s Prakash Const. Co.	21.02.2019	19.08.2019	27.09.2021	770
17	Development of unauthorized colony Delhi sub work – Development of unauthorized colony LOP Adarsh Laxmi Vihar E-II Block, Prem Nagar -III (Reg No. 333) in Kirari AC	M/s Nitin Kumar Sharma	20.12.2018	17.06.2019	29.07.2021	774



18	Improvement of Sajra Road from Delhi – Bawana Road (Balraj Farm House) to Sultan Pur minor in Extended Lal Dora at village Pooth Khurd	M/s Shri Narender Kumar	13.01.2019	12.05.2019	10.02.2021	640
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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.03 : Non refund /Revalidation of FDR / Bank Guarantee.

(Reference Observation Memo No.16 Dated 13.06.2022)

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

During the course of audit of Valuable Register/performance Guarantee register maintained in Ex. Eng., EE Flood Control Division-VIII, (I & FCD), Sector-15, Rohini, Delhi, it has been observed that many Performance Guarantees have neither been refunded to the contractor:

S. No.	Sl. No. of valuable register	Name of Work	Name of Agency	Amount of valuable FDR/BG	Date of Expiry of validity of FDR / BG
1	1031	Protection of Gram Sabha land by providing barbed wire fencing erected on 90 cm high brick wall of Kh. No. 34/24/1, 148, 626, 604, 53/4/1, 38/21, 28/15/1/1, 55/25/1, 40/9/2/1, 59/8/2, 47/22, 78/4/2, 73/11, 61/4/4 & 36/7/1 at village Ghewra in Kanjhawala Sub Division (District North- West)	M/s Shri Anil Kumar Garg	2,41,000/-	Not Mentioned
2	1185	Removal of obstructions & cleaning of Mungeshpur drain including ponds from RD 23413 M to RD 15860 M & maintenance for a period of 4 months.	M/s J & S Construction	24,302/-	Not Mentioned
3	1208	Construction of approach road from block at Bhagya Vihar from DD Associate to Mundka-Karala road in Distt. N/W.	M/s Rajiv Builder	48,000/-	Not Mentioned
4	1226	Covering of Drainage at J.J. Colony Sector-24, Delhi	M/s C K Const.& Co.	56,000/-	Not Mentioned
5	1236	Repair of barat ghar on Prem Piau road at village Sultanpur Dabas in Bawana A/c. Sr. No. 21	M/s M L Gupta	1,00,016/-	Not Mentioned
6	1268	Restoration of drain in A, B, C, D Block, Prem Nagar-II in Kirari A.C.	M/s C K Const.& Co.	1,59,199/-	Not Mentioned
7	1309	Removal of Dhalao from the Middle of the Road at kanjhawala Road at Qutabgarh	M/s Sanjeev Enterprises	4,000/-	Not Mentioned
8	1334	Removal of obstruction and cleaning	M/s Shiv	4,600/-	Not

		of Katewara link drain from RD-0M to 1330M and maintenance for a period of one month	Shankar Enterprises		Mentioned
9	1368	Repair of wall by plugging in brick work from RD 6560M to RD 7850M of KSN Drain	M/s National Buildtech Pvt. Ltd.	30,800/-	Not Mentioned
10	1371	Providing and fixing floating boom across Sultanpur drains and maintenance of drain for 8 months	M/s Shiv Shankar Enterprises	40,500/-	Not Mentioned
11	1396	Repair of culvert at RD 200m of Bajitpur drain	M/s N S Builder	19,000/-	Not Mentioned
12	1413	Development of Ratan Kund pond to Teen pana near Harizan Basti at village Kanjhawala in Distt. N/W.	M/s Pradeep Kumar	4,56,445/-	Not Mentioned
13	1425	Construction of road from Kh. No. 142/115 to Kh. No. 142/124 at village Kanjhawala in Distt. N/W.	M/s Rajeev Builder	2,29,000/-	Not Mentioned
14	1432	Providing and fixing steel iron gates in Karan Vihar and Aman Vihar in Kirari A/c.	M/s R K Enterprises	4,32,000/-	Not Mentioned
15	1455	Removal of obstruction and cleaning of Katewaralink drain from RD 0M to RD 1330m and Maintenance for a period of three months	M/s Shri G Group of Construction	13,200/-	Not Mentioned
16	1456	Cleaning of KSN drain below Railway line and Rohtak road bridge by super sucker machine in Kirari A/c.	M/s Richcon Engineering Co.	1,32,796/-	Not Mentioned
17	1461	Construction of 3 No. streets in 20 point programme colony at village Bawana in Distt. North	M/s Kumar Const. Co.	35,000/-	Not Mentioned
18	1473	Improvement of existing street at village Majri in kanjhawala Block	M/s Narender Kumar	1,54,400/-	Not Mentioned
19	1480	Development of chhat pooja sthal at Gram Sabha Begumpur, Rajni Vihar, Pansali, H- Block, Rajiv Nagar, Rajiv Nagar Extn.	M/s Classical Enterprises	14,000/-	Not Mentioned
20	1481	Construction of sazra road & side drain at village Karala in Kanjhawala	M/s Kumar Construction Co.	95,000/-	Not Mentioned
21	1485	Development of Chhat pooja Ghat at Gaddewala park (DDA Park) opposite Senior Secondary School at Sector-20 Rohini	M/s Sachin Enterprises	4,000/-	Not Mentioned
22	1501	Development of streets and side drain in Karan Vihar Part-V, Block-B (Regn. No. 119) in Kirari A/c	M/s Dinesh Kumar	12,40,100/-	Not Mentioned
23	1558	Cleaning of side slopes and bed of Katewara link drain from RD 0 M to RD 1330M and maintenance for a period of nine months	M/s Shri G Group of Construction	20,000/-	Not Mentioned
24	1565	Providing and fixing steel iron gate in Laxmi vihar, D-I Laxmi vihar, A Block Agar Nagar. Vikas Enclave and Singh Adarsd Enclave in Kirari A/c.	M/s R S Construction Co.	6,62,300/-	Not Mentioned

25	1592	Development of streets and side drains in New Yadav Enclave (Regn. No. 51) in Kirari A.C.	M/s Dinesh Kumar	4,45,500/-	Not Mentioned
26	1632	Development of side drain in Valmiki Basti village Kanjhawala in Mundka AC in Distt. N/w	M/s N R Builder	38,000/-	Not Mentioned
27	1636	Construction of road from Jeetu house to Satish House in Indraj Colony at Village Ladpur in Distt. N/W	M/s R K Construction	2,72,253/-	Not Mentioned
28	1637	Construction of street from Rajesh House to Kailash House (Kuldeep WaliGali) at Village Ladpur Distt. N/W	M/s R K Construction	71,340/-	Not Mentioned

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

PARA No.04: Difference in Payment between Tender Amount and Gross Work amount.

(Reference Observation Memo No.17 Dated 15.06.2022)

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

Test check of the records revealed that in the following works there were no inconsistency between the tendered amount and actual payment made for gross work done: -

S. No	Name of the work	Agreement No.	Voucher number and date	Estimated cost	Tender Amount	Gross work done	Diff between tender amount and gross work done
1	Additional work of redevelopment of existing community center as mother care hospital at village Nithari in Kanjhawala	79/CDVIII/a agreement/2017-18	37/10-12-2021	6651464	4617446	9714550	5097104
2	Development of unauthorized colony in Delhi Sub work- Development of street and side drain in Meer Vihar, MubarakpurDabas (Regd. No. 1395 in Kirari)	105/CDVIII/ agreement/2018-19	160/29-12-2021	11319011	7631167	13193514	10659451
3	Development of street and side drains in Rama Vihar colony Block C (Street No. 01-28) (Regn. No. 297) in Mundaka AC	153/CDVIII/ agreement/2018-19	149/29-12-2021	42223269	30145773	47194723	17048950

4	Development of unauthorized colony in Delhi Sub work- Development of street and side drain in U-I block, Prem Nagar -II (Reg No.171) in Kirari AC	131/CDVIII/ agreement/20 18-19	152/29- 12-2021	28811368	21213445	29540091	8323646
5	Development of unauthorized colony in Delhi Sub work- Development of street and side drain in Harsukh Block Prem Nagar Phase-I (Reg. No.198 B) in Kirari AC	132/CDVIII/ agreement/20 18-19	153/29- 12-2021	16473258	12172845	17364045	5191200
6	Development of unauthorized colony in Delhi Sub work- Development of street and side drain in Village Madan PurDabas extended abadi (Reg No. 41) (ELD) in Mundka AC	100/CDVIII/ agreement/20 18-19	196/25- 06-2022	47943631	31400757	51557030	20156273
7	Development of street and side drain in Shiv ViharKanjhwala Road Karala (Reg No. 110) in Distt NW (Gali No. 1-31)	148/CDVIII/ agreement/20 18-19	111/23- 03-2022	47833099	34548745	53998848	19450103
8	Development of unauthorized colony in Delhi Sub work- Development of street and side drain in Gauri Shankar Enclave -II (Reg No. 125) in Kirari AC	30/CDVIII/a greement/20 19-20	158-29- 12-2021	17672973	12166997	21294392	9127395
9	Development of unauthorized colony in Delhi Sub work- Development of street and side drain in Rama Vihar Colony Block B (Street No. 89 -115) (Reg No. 297) in Mundka AC	166/CDVIII/ agreement/20 18-19	205/26- 03-2022	36514398	27098362	40267569	13169207
10	Development of unauthorized colony in Delhi Sub work- Development of street and side drain in Rama Vihar Colony Block B (Street No. 38-59) (Reg No. 297) in Mundka AC	165/CDVIII/ agreement/20 18-19	120/23- 03-2022	41947679	30101390	46224066	16122676
11	Development of Ambedkar Park in 20 point programme colony at village BajitPurThakran	M/s Durga Const. Co.	140/03- 2022	22930172	16285008	23619414	7334406
12	Development of street and side drain of Anandpur Dham C Block (Reg No. 1202) at Village Karala	138/CDVIII/ agreement/20 18-19	114/23- 03-2022	31058943	21153325	35015094	13861769
13	Development of unauthorized colony Delhi sub work – Development of street and side drains in Rama Vihar colony Gali No. 31-50 (Reg. No. 297) in Mundka AC	166/CDVIII/ agreement/20 18-19	159/29- 12-2021	39682277	27840934	53936317	26095380

14	Development of unauthorized colony Delhi sub work – Development of unauthorized colony LOP Adarsh Laxmi Vihar E-II Block, Prem Nagar -III (Reg No. 333) in Kirari AC	53/CDVIII/agreement/2018-19	155/29-12-2021	9407440	6009865	11945214	5935349
							177572909

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

PARA No.05 :Payments of final Bills not made within time limit prescribed in CPWD Manual. (Reference Observation Memo No.18 Dated 15.06.2022)

As per para 30.2(1) of CPWD Manual provides that final measurement should be recorded within the 01 month of the completion of the work. Final payments for works shall be made

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

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

S. No.	Name of the work	Ag. No.	Year	Name of contractor	Stipulated date of start	Stipulated date of compl.	Actual date of fore closure	Remarks
1	Improvement of roads and side drain on both sides from Om Sai Properties/Sonu Sharma house in rajiv Nagar Extn. In Distt. N/W. Sr. No. 35	56	2015-16	Sh. Kavinderveer Singh	05.04.16	02.08.16	18.11.16	Work completed, final payment yet to be made
2	Improvement of road and side drain from Sanjeev Gas House toDelhi Heritage school in Rajiv Nagar extension area in Rajiv Nagar in Bawana A.C.	46	2016-17	M/s Rajiv Builders	01.06.16	28.09.16	12.01.17	Work completed, final payment yet to be made

3	Providing and Fixing Steel Gates at different location in Krishan Vihar in Bawana Assembly Constituency.	5	2016-17	M/s Rajeev Builder	26.04.16	24.06.16	17.04.17	Work completed, final payment yet to be made
4	Improvement of street in Block N& Q Krishan Vihar in Bawana A.C.	2	2016-17	M/s Rajiv Builders	13.05.16	09.09.16	25.02.17	Work completed, final payment yet to be made
5	Improvement of road/galies and culverts in A, B, C & F Block in J.J. Colony Bawana in Bawana A.C.	12	2016-17	M/s M.B. Const. Co.	16.05.16	13.08.16	14.10.16	Work completed, final payment yet to be made
6	Construction of road in extended laldora(in front of DTC Deposit) at village Bawana in Mohalla Sabha in Bawana A/c.	11	2016-17	M/s Rajiv Builders	06.05.16	03.08.16	13.04.17	Work completed, final payment yet to be made
7	Development of Streets and side drains in A,B,C and D-Block, (Streets 31 to 45) Prem Nagar-II (Reg. No. 667) in Kirari A.C.	92	2018-19	M/s. Sanjeev Enterprises	11.03.19	10.09.19	17.02.20	Work completed, final payment yet to be made
8	Development of streets and side drain in Chandan Park, Prem Nagar-III in Kirari AC (Regn no. 301)	116	2018-19	M/s Durga Const. Co.	18.02.19	16.08.19	05.10.20	Work completed, final payment yet to be made
9	Development of Streets and side drain in Hari Enclave, Gali No. 1 to 84, (Reg. No. 57) in Kirari A.C.	161	2018-19	M/s C.K.Const. Co.	22.03.19	21.09.19	18.02.21	Work completed, final payment yet to be made
10	Development of streets and side drains in unauthorized colony Qutabgarh	102	2018-19	M/s Rahul Builders	21.02.19	19.08.19	05.02.20	Work completed, final payment yet to be

	Extn Nai Basti Bawana AC- 07 in Distt. North West (Regn. No. UA 1205)							made
11	Construction of 16.5 feet wide road from Kh. No. 142/609 to Kh. No. 142/619 at village Kanjhawala in Distt. N/W.	65	2019-20	M/s R.K. Enterprises	11.01.20	09.05.20	24.02.21	Work completed, final payment yet to be made
12	Improvement of 5 Nos. Gali in Village Chandpur in Bawana AC	35	2021-22	M/s Shri Radhey Construction Co.	16.02.22	16.05.22	29.03.22	Work completed, final payment yet to be made

The competent authority may take the proper care of CPWD Manual para 30.2(1) that final payments of the works should be made within the prescribed time limit of the completion of the work.

The department may justify the reasons for non payment of final bill for the above mentioned completed works.

PARA No.06: Unfruitful expenditure of Rs.81.80 Lakh due to foreclosure of work.

(Reference Record Memo No. 19 dated 15.06.2022)

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

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

Para 3.3 (2) further provides that estimates should be sent to clients department after fully ascertaining the necessary, site and topographical details, Technical feasibility, etc. In case site service is necessary, a small estimate may be sent to the client for the purpose of assigning the suitability and availability of the land for the proposed work.

During the test check of files / records it is revealed that CD VIII Division awarded the undermentioned work but the work is foreclosed.

(Amount in Lakh)

S. No	Ag No	Name of the work	Name of contractor	Estimat ed cost	Tender Amoun t	Date of fore closure	Exp incurr ed	Remarks
1	12	Construction /Improvement of	M/s Kumar	61.88	37.63	01.05.19	4.87	Due to Court case



		phirni road and connecting streets at village Nangal Thakran in Distt. North	Const. Co.					and increased market rate
2	20	Improvement of road and side drains in village SalahpurMajra	M/s Vimal Const. Co	43.03	20.55	14.03.22	27.75	Due to Non availability of demarcation
4	58	Development of streets & side drain in Karan Vihar, Part-V, Block-A (Regn. No. 119) in Kirari A/c	Sh. Dinesh Kumar	472.15	348.60	20.03.20	49.18	Due to Non availability of demarcation
				Total			81.80	

The department had paid Rs 81.80 Lakh as Unfruitful expenditure on the above work. Necessary action may be taken by the department as per CPWD Manual for the above foreclosed works after due verification of facts and figures under intimation to Audit.

PARA No.07: Payments of final Account Bills without obtaining the prior sanction of extra item / deviation item.

(Reference Observation Memo No.20 Dated 15.06.2022)

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 bills are passed without prior sanction of the competent authority. Details given below:

S. No.	Agreement No.	Voucher No.	Actual date of completion	Name of Work	Name of Agency
1	135/CD-VIII/Agr./2018-19/	13/01-11-2021 (Nov-21)	03-10-2020	Development of streets and side drains in D & E Block Prem Nagar Phase-I (Regn. No. 66) in Kiiirari A.C. in Distt. North West	M/s Joginder Singh
2	19/CD-VIII/Agr./2018-19	140 (March -22)	15-12-2021	Development of Ambedkar park in 20 point programme colony at village BajitpurThakran Distt. North	M/s Durga Construction Co.
3	101/CD-VIII/Agr./2018-19	32/04-02-2022 (Feb-22)	21-02-2019	Development of streets and side drain in AsthaVihar, Prem Nagar, New Delhi in Kirari AC (Regn no. 311)	M/s Prakash Construction Co.

4	103/CD-VIII/Agr./2018-19	109/19-03-2022 (March -22)	30-09-2020	Development of streets and side drain in Vikas Vihar in Kirari A.C. (Regn No. 261)	Inderjit Singh
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Thus, the expenditure incurred on the above deviations/extra items was irregular. Execution of deviations/ extra items without in principle approval of the competent authority needs justification.

PARA No.08: Non Production of records

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

The following record was not produced to audit:

1. Contractor Ledger
2. List of unservicable / condemned items
3. Budget control register
4. Transfer entry register
5. Bill Register
6. Stock Registers
7. Log Book



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

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

TAN No.01: Time barred cheque amounting Rs.8168542/-.

(Reference Observation Memo No.01 Dated 06.06.2022)

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

While scrutiny of Form 51 – March 2022 Schedule of Reconciliation of cheques drawn and remittances and other related records for the period 01.04.2019 to 31.03.2022, it has been noticed that the following cheques amounting to Rs.8168542/-which were issued by the division, but not en cashed had become time –barred.

S.No	Cheque No.	Dated	Amount (In Rs.)
01	563443	04.02.2017	878/-
02	164771	26.07.2017	2427368/-
03	563480	12.02.2018	2400/-
04	563482	12.02.2018	5200/-
05	563486	06.03.2018	4603145/-
06	563500	01.11.2018	32797/-
07	563548	28.09.2021	1096484/-
		Total	8168542/-

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

TAN No 02: Heavy outstanding balances under deposits.

(Reference Observation Memo No.02Dated :06.06.2022)

During test check of monthly account (Form 79 – Schedule of Deposits) of Ex. Eng., EE Flood Control Division-VIII, (I & FCD), Sector-15, Rohini, Delhi-110089, for the month of March, 2022, it has been observed that an amount of Rs. 28.20crores was lying outstanding under the head “Public Works Deposits” as detailed below:

Classes of deposits	Amount as on 31.03.2022
Civil Deposits - Security Deposits (Part II)	196796142/-
Civil Deposits - Public Work Deposits (Part III)	51438266/-
Civil Deposits - Other Deposits (Part V)	33774518/-
Total outstanding as on 31.03.2022	282008926/-



Heavy accumulation under Part-II of Rs. 19.68 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. 5.14 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. 3.38 crores was indicative of the fact that works for which these amounts were withheld had not been completed satisfactorily.

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

TAN No.03 Non surrender of Savings.

(Reference Observation Memo No.03 Dated :06.06.2022)

During the test check of reconciliation statement of office of Ex. Eng., Ex. Eng., EE Flood Control Division-VIII, (I & FCD), Sector-15, Rohini, Delhi-110089 for the audit period 2019-20 to 2021-22, it is noticed that Savings of Funds / Excess expenditure were not being surrendered / regularized as per provisions contained in General Financial Rule, 2017.

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

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

Financial Year : 2019-20

Major/Minor/Sub Head of Accounts	Budget Alloted (In Lakh)	Total Expenditure (In Lakh)	Balance (In Lakh)	% of Saving
MH 2515-00-800-77-00-27 IDRUV works including water bodies through DVDB including 5% outlay for repair of IDRUV Works	16.40	12.30	4.10	25
MH 2515-00-789-98-00-27 IDRUV works including water bodies through DVDB including 5% outlay for repair of IDRUV Works	3.60	2.70	0.90	25
MH 2711-01-052-98-00-27 Machinery & Equipment minor works maintenance flood	20.00	17.50	2.50	12.5

MH 2711-03-800-79-00-42 Survey model study hydrological data collection and investigation of new scheme	30.00	23.16	6.84	22.8
MH 4515-00-103-93-00-53 IDRUV Village development board for works to be carried under IDRUV	2275.00	1930.08	344.92	15.16
MH 4711-03-103-98-00-53 Rejuvenation of drains	500.00	0.55	499.45	99.89
MH 4702-00-102-98-00-53 Rejuvenation of Water Bodies	450.00	00	450.00	100
MH 4711-03-800-99-00-42 Other Drainage works	50.00	40.28	9.72	19.44
MH 4711-01-800-93-00-53 Development of Chat Ghat	150.00	111.05	38.95	25.96
Total	3495	2137.62	1357.38	

Financial Year 2020-21

Major/Minor/Sub Head of Accounts	Budget Allotted (In Lakh)	Total Expenditure (In Lakh)	Balance (In Lakh)	% of Saving
MH 2711-03-052-98-00-02 Machinery & Equipment maintenance of drainage - Wages	50.00	00	50.00	100
MH 4711-03-800-99-00-53 Other Drainage works	54.00	27.96	26.04	48.22
Total	104.00	27.96	76.04	

Financial Year : 2021-22

Major/Minor/Sub Head of Accounts	Budget Allotted (In Lakh)	Total Expenditure (In Lakh)	Balance (In Lakh)	% of Saving
MH 4711-03-800-99-00-53-other drainage works	50.00	09.99	40.01	80.02
MH 4406-02-112-99-00-53 Development of Forest including consolidation	174.00	113.76	60.24	34.62
MH 4702-00-102-98-00-53 Rejuvenation and preservation of water bodies	145.00	0	145.00	100
MH 4515-00-101-98-00-53 Modernization of Panchayat units and its functions	20.00	8.01	11.99	59.95
Total	389.00	131.76	257.24	

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.04:Rush of Expenditure.

(Reference Observation Memo No.04 Dated :06.06.2022)

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

Head of account	Revised Estimate (In Rs.)	Exp during March (In Rs.)	Total Expenditure (In Rs.)	%age of exp. March
2019-20				
MH 2711-03-800-79-00-42 Survey model study hydrological data collection and investigation of new scheme	3000000	1065320	2315772	35.51
MH 4225-01-789-98-00-53 Improvement of SC Bastis	15200000	4634270	13599169	30.48
2020-21				
2711-03-052-98-00-27 Maintenance of drainage Sub Head Minor Work	87100000	43442915	86860039	49.88
4217-60-050-95-00-53 Development of unauthorized colony	959000000	470476870	958965838	49.06
4703-800-99-00-53 Other drainage work	5400000	2795573	2795573	51.76
4711-01-800-93-00-53 Development of Chat Ghat	6300000	6262206	6262206	99.40
4515-00-103-93-00-53 IDRUV Village development board for works to be carried under IDRUV (General)	79960000	79958771	79958771	99.99
4515-00-789-97-00-53 IDRUV Village development board for works to be carried under IDRUV (SCSP)	17559000	17551925	17551925	99.96
2711 -01-042-98-0027 Machinery and equipment minor work maintenance flood	6000000	5996166	5996166	99.94
2021-22				
2711-00-052-98-00-27 Maintenance drainage sub head minor work	106800000	13610750	80822066	12.74
4406-02-112-99-00-53 Development of forest including consolidation	6000000	5303673	5303673	88.39

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

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TAN No. 05 : Shortcomings in maintenance of Pay Bill Register.

(Reference Observation Memo No.06 Dated 07.06.2022)

During test-check of PBR for the period 2019-20 To 2021-22 in respect of Ex. Eng., Ex. Eng., EE Flood Control Division-VIII, (I & FCD), Sector-15, Rohini, Delhi, following irregularities were noticed:

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

Needful may be done and compliance be shown to audit.

TAN No. 06: Unrealistic Estimates.

(Reference Observation Memo No.09 Dated 08.06.2022)

During the test check of records of Ex. Eng., Ex. Eng., EE Flood Control Division-VIII, (I & FCD), Sector-15, Rohini, Delhi for the period 2019-20 to 2021-22, it has been noticed that there is huge variation between the estimates and the tender amount. A few instances are as under:

S. No.	Agreement No. /Work Order No.	Name of work	Estimated Amount (In Rs)	Tender Amount (In Rs.)	Variation in %age Below Estimated Cost
✓	EE/CD-VIII/Agg. No./ 2019-20/30	Development os streets and side drains in Gauri Shankar Enclave-II in Kirari AC (Regn. No. 125).	176725973	12166997	93.12

3

2	EE/CD-VIII/Agg. No./ 2019-20/41	Development of Community park cum Chhat Pooja Ghat in DDA Land at AsthaVihar, Ramesh Enclave, D-I, Block PartapVihar, RoopVihar C-Block, Agar Nagar F-Block and Inder Enclave E-Block and NitiVihar in Kirari AC.	3902862	1768991	54.67
3	EE/CD-VIII/Agg. No./ 2019-20/42	Development of Community Park cum Chhat Pooja Ghat in DDA Land at Rama Vihar Colony, Jain Nagar, Bhagya Vihar, Shiv Vihar in Mundka AC	2636252	1022489	61.21
4	EE/CD-VIII/Agg. No./ 2019-20/47	Development of chhat pooja ghat at Mahavir Vihar in village Kanjhawala in Mundka A/c	1176906	498600	57.63
5	EE/CD-VIII/Agg. No./ 2019-20/48	Development of chhat pooja ghat at L-Block and K-Block at JJ Colony Savada in Mundka A/c	943644	419850	55.51
6	EE/CD-VIII/Agg. No./ 2019-20/49	Development of Community park cum Chhat Pooja Ghat in DDA Land at Laxmi Nagar-III, F-Block Prem Nagar-III, MeethaPani Prem Nagar-III, Laxmi Vihar near Shivam Public School and Laxmi Vihar DDA Ground in Kirari AC	4211986	2055345	51.20
7	EE/CD-VIII/Agg. No./ 2019-20/54	Improvement of streets from Hari Ram house to Narendra house and from Layak ram house to Balmiki chowk and also upto Balram house in village Auchandi	6677335	3266130	51.09
8	EE/CD-VIII/Agg. No./ 2019-20/67	Construction of phirini road (near temple) from Bawana Auchandi road to Sh. Sukhbir House at village Auchandi in Distt. North	7716787	3532005	54.23
9	EE/CD-VIII/Agg. No./ 2019-20/69	Construction of road bearing Kh. No. 142/89, 90 and 142/40, 41 at village Kanjhawala in Distt N/w.	17065262	8107440	52.49
10	EE/CD-VIII/Agg. No./ 2020-21/10	Repair of pitching on both side slopes at Bajitpur drain from RD 3900m to 6750m.	58,40,874/-	25,95,700	55.56

11	EE/CD-VIII/Agg. No./ 2020-21/16	Construction of road on DJB Pipe Line road at village Pooth Khurd in Bawana AC.	1,52,39,473/-	75,93,600	50.17
12	EE/CD-VIII/Agg. No./ 2020-21/25	Removal of obstruction of cleaning of Bajitpur drain from RD 0m to RD 8049m and maintenance for a period of four months	15,41,644/-	6,63,424/-	56.97
13	EE/CD-VIII/Agg. No./ 2020-21/26	Removal of obstruction of cleaning of Sultanpur drain from RD 0m to RD 9200m and maintenance for a period of four months	15,52,632/-	6,70,580/-	56.81
14	EE/CD-VIII/Agg. No./ 2020-21/27	Removal of obstruction and cleaning of Madanpur Drain from RD 4100 m to RD 8229 m and Rasoolpur drain from RD 0m to RD 750 m	7,42,464/-	3,68,000/-	50.44
15	EE/CD-VIII/Agg. No./ 2020-21/29	Removal of obstruction and cleaning of Mungeshpur Drain from RD 37550 m to RD 23413 m and maintenance for a period on four Months	22,53,194/-	10,08,250/-	55.25
16	EE/CD-VIII/Agg. No./ 2020-21/30	Removal of obstruction of cleaning of Bawana drain from RD 0m to RD 9000m and maintenance for a period of four months	15,54,655/-	6,70,029/-	56.90
17	EE/CD-VIII/Agg. No./ 2021-22/02	Construction of Approach road & Outfall Drain from Sharma Enclave (Reg. No. 1271) Unauthorized Colony in Kirari A.C.	48421700	22012505	54.54
18	EE/CD-VIII/Agg. No./ 2021-22/03	Development of 21 Nos. additional streeta and side drain in Agar Nagar C-Block (Reg. No. 616) Mubarakpur main road in Kirari A.C.	46779869	20587820	55.99
19	EE/CD-VIII/Agg. No./ 2021-22/05	Construction of Approach road and side drains in Hari Enclave (Reg. No. 57) Unauthorized Colony in Kirari A.C.	12067850	4850069	59.81
20	EE/CD-VIII/Agg. No./ 2021-22/12	Improvement of streets near sh. Dayanand Rana house at village Mungeshpur in Distt. North	810104	381640	52.89

21	EE/CD-VIII/Agg. No./ 2021-22/14	Construction of fencing/boundary wall of cremation ground Kh. No. 35/18 (3-14) in Village Chandpur.	4921500	2214183	55.01
22	EE/CD-VIII/Agg. No./ 2021-22/15	Widenig of existing approach road to village Rani Khera from Main Kanjhawala road in Kanjhawala Block.	6149239	3016817	50.94
23	EE/CD-VIII/Agg. No./ 2021-22/17	Sprinkling of water over the upaved portion of inspection path of Mungeshpur drain from RD37550M to RD 15850M for a period of 60 days.	1900760	654812	65.55
24	EE/CD-VIII/Agg. No./ 2021-22/18	Construction of water body at Kh. No. 76 village Madanpur in Kanjhawala Block.	5202677	2500927	51.93
25	EE/CD-VIII/Agg. No./ 2021-22/20	Improvement of road and side drain in village SalahpurMajra	4303000	2054683	52.25
26	EE/CD-VIII/Agg. No./ 2021-22/35	Improvement of 5 Nos. Gali in Village Chandpur in Bawana A.C.	2915559	1454864	50.10
27	EE/CD-VIII/Agg. No./ 2021-22/94	Development of Streets & side drains in Trithankar Nagar Jain Colony Karala (Reg. No. 1064) in Mundka A.C. (Gali No. 3 to 4).	33538054	16601337	50.50
28	EE/CD-VIII/Agg. No./ 2021-22/99	Restoration of Road & side drain in SC/ST Basti at village Pooth Khurd in Bawana A.C.	12179731	5852361	51.95

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

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

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

(Reference Observation Memo No.12 Dated 09.06.2022)

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

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

1. As per SR 202, the Service Book is required to be shown to the official every year and his/her signature obtained in token of his perusal. But the same was not found in most of the cases.
2. The particulars of each government servant at the first page of service book should be re-attested after every five years with dated signature by the HOO. But the same was not complied with.
3. Verification and communication of qualifying service after 25 years (now after 18 years.) of service or 5 years before retirement - As per Rule 32 of CCS (Pension) Rules, on completion of 25 years (now after 18 years) or 5 years before the date of retirement, whichever is earlier, verification of services of the Government servant concerned should be completed and a certificate of verification issued to him in the prescribed form (Form 24). The Certificate will contain the period of qualifying service determined up to that period. But it has been observed that in most of the cases, the above instructions have not been followed by the department.
4. Date of birth of the following official has not written in words in the service book.
 - (a) Surender Mahana, W/c Beldar
 - (b) Krishan Singh, W/c Beldar
 - (c) Mulayam Singh, W/c Beldar
 - (d) Shiv Kumar, W/c Beldar
 - (e) Ram Bachan Shah, W/c Beldar
 - (f) Mahesh Kumar, W/c Beldar
 - (g) Surender, W/c Beldar
 - (h) Subhash Chand, W/c Beldar
 - (i) Narayan Singh, W/c Beldar
 - (j) Chand Ram, W/c Beldar
 - (k) Ranbir Singh, W/c Beldar
 - (l) Vinay Dahiya, Jr. Asstt.
 - (m) Mukesh Kumar Sharma, AE
 - (n) Ram Bahadur, W/c Beldar

5. Entry of Aadhar number has not been made in the service book of most officers/ officials as per the instructions circulated by the Pr. Secretary (Finance) Finance department, Govt. of N.C.T. of Delhi.
6. Photograph on the first page of Service Book in r/o following officials not been attested by competent authority:
 - (i) Sudhir Prakash, W/c Beldar
 - (ii) Mulayam Singh, W/c Beldar
 - (iii) Shiv Kumar, W/c Beldar
 - (iv) Ram Bachan Shah, W/c Beldar
 - (v) Surender, W/c Beldar
 - (vi) Subhash Chand, W/c Beldar
 - (vii) Narayan Singh, W/c Beldar
 - (viii) Chand Ram, W/c Beldar
 - (ix) Somesh Kumar, W/c Beldar
7. Service Verification is not up to date in most of the Service Books.
8. Leave record has not been maintained after 31.12.2019 in most of the service books.
9. Sh. Vinay Dahiya, Jr Asstt joined his duty as a fresh recruit w.e.f. 21/02/2021 and deptt. has credited 11 days earned leave instead of 10 days Earned Leave in his leave account for period March 2021 To June 2021, which is not admissible under the leave rules. The same may be rectified in his leave account. Other similar cases may also be reviewed accordingly.

Needful may be done and compliance be shown to audit.

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

(Reference Observation Memo No.13 Dated 10.06.2022)

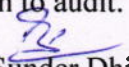
As per rule 13(vi) - An erasure or overwriting of an entry once made in the Cash Book is strictly prohibited. If a mistake is discovered, it should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. The DDO should initial every such 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.

- (1) In cash book, many cases Voucherwise entries are not to be signed by DDO.
- (2) Classification of Charges / heads of account not to be shown in Cash Book.
- (3) Total of balance column of cash and bank not to be shown/done page wise in cash book.
- (4) Adjustment of imprest given to AE not properly shown in cash book at the time of closing as well as opening in the financial year.
- (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.

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


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