

DIRECTORATE OF AUDIT
GOVT. OF NCT DELHI
DELHI SECRETARIAT,
NEW DELHI – 110002

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Sub:- Audit Report of Executive Engineer, Flood Control Division No. III, (I&F.C.D.), L.M. Bund Office Complex, Shastri Park, Delhi for the period 2017-19.

INTRODUCTION:-

The I.A.R on the accounts of Executive Engineer, Flood Control Division No. III, (I&F.C.D.), L.M. Bund Office Complex, Shastri Park, Delhi for the period 2017-19 was conducted by the field Audit party No. VI comprising of Sh. Ajay Kumar Chandna, IAO, Sh. Amit Kumar Sinha, AAO and Sh. Sukhbir Singh, UDC. The Audit was conducted during the period from 23/07/19 to 05/08/19 (10 working days). This was the internal audit.

AIMS AND OBJECTIVES:-

This division has been functioning under the supervision of an Executive Engineer who is in charge of the division and also the Drawing & Disbursing Officer. The Executive Engineer is assisted by 04 Asstt. Engineer, 07 Junior Engineers and other supervision staff. There are four sub-division. One drawing branch, Accounts branch and Establishment branch. In addition to the regular staff, work charged staff is also attached with sub divisions. They generally posted at various site offices.

HOO/DDO's/CASHIERS:-

POST	NAME OF THE OFFICER	DESIGNATION	PERIOD
HOO/DDO	Sh. Y K Sharma	Executive Engineer	01.04.17 to 31.07.17
	Sh. Ravinder Kumar	Executive Engineer	01.08.17 to 08.11.17
	Sh. Manish Agarwal	Executive Engineer	09.11.17 to 31.03.19
CASHIER	Sh. A K Gautam	Jr Asstt./GrIV(DASS)/LDC	01.04.17 to 31.03.19

Budget Allocation & Expenditure for the year 2018-19

Financial year	Budget Allocation	Expenditure
2017-18	112187000	111597088
2018-19	137800000	132339230

Statutory Audit:-

The Statutory audit of the Executive Engineer, Flood Control Division No. III, (I&F.C.D.), L.M. Bund Office Complex, Shastri Park, Delhi was conducted upto 2015-16 by AG (Audit), Delhi.

Vacancy Statement:-

S.No.	Name of Post	No. of Posts Sanctioned	Filled	Vacant
1.	Group A	01	01	00



2.	Group B	05	05	00
3.	Group C	17	08	09

Maintenance of Records:-

The maintenance of records of Executive Engineer, Flood Control Division No. III, (I&F.C.D.), L.M. Bund Office Complex, Shastri Park, Delhi for the period 2017-19 was found satisfactory subject to observations made in current audit report and in test audit note.

Old Audit report

There were 33 audit para's outstanding in the previous audit report. Executive Engineer, Flood Control Division No. III, (I&F.C.D.), L.M. Bund Office Complex, Shastri Park, Delhi has made compliance of the paras. The remaining 24 para's have been incorporated with current audit report as part-I (old audit report)

(A)

S. No.	Year	Total Para's	Para Settled	Para no. of settled para's	Outstanding Para's with para No.
1	1979-80	01	NIL	NIL	17
2	2004-06	04	NIL	NIL	2,3,4, & 6
3	2006-08	07	02	03 & 05	1,4,6, 7 & 8
2	2008-11	16	04	01,03,15 & 16	2,5,6,7,8,10,11,12,13, 14,18 & 19
5	2011-17	05	03	1,2 & 3	4 & 5
TOTAL		33	09	09	24

(B) Details of Old Recovery:- NIL

Current Audit Report :- Details of Current Recovery (Audit period 2017-19):- 17892/-

S. No.	Memo No.	Details of Recoveries (Amount in Rs.)			Incorporated in Para No.
		Raised	Recovered on spot	Balance	
1	10	6006/-	NIL	6006/-	3
2	16	11700/-	NIL	11700/-	5
3	19	188/-	NIL	188/-	6
Total		17894/-	NIL	17894/-	

The internal audit report has been prepared on the basis of information furnished and made available by the Executive Engineer, Flood Control Division No. III, (I&F.C.D.), L.M. Bund Office Complex, Shastri Park, Delhi disclaims any responsibility for any misinformation and/ or non-information on the part of auditee.



(Ajay Kr. Chandna)
Inspecting Audit Officer
Audit Party No.VI

PART-I

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Old Audit Report (1979-2017)

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

Sub: - Audit report of Executive Engineer, Flood Control Division No.3, I & FCD, L.M.Bund, Shastri Nagar, Delhi-110031 for the year 2011-12 to 2016-17.

INTRODUCTION:

The I.A.R. on the accounts of Executive Engineer, Flood Control Division No.3, I & FCD, L.M.Bund, Shastri Nagar, Delhi-110031 for the year 2011-12 to 2016-17 was conducted by field Audit Party No.1 comprising of Sh.Varun Rahal, I.A.O.,(He was on Training wef 29/5/2017 to 2/6/2017), Sh.Deepak Mehta, AAO & Sh.Vishal Sharma,LDC . The audit was conducted during 10 working days w.e.f. 25.5.2017 to 7.6.2017. This was the test check audit. The D.A.C.R has conducted the audit of this office up to 2015-16.

AIMS AND OBJECTIVES

This division has been functioning under the supervision of an Executive Engineer who is in charge of the division and also the Drawing and Disbursing Officer. The Executive Engineer is assisted by 04 Asst. Engineer, 07 Junior Engineers and other supervision staff. There are four sub-division. One drawing branch, Accounts branch and Establishment branch. In addition to the regular staff, work charged staff is also attached with sub divisions. They generally posted at various site offices.

There are four-sub-Divisions under Administrative control of Executive Engineer CD-III. The division is responsible to carry out Civil Works relating to execution of construction work pertaining to development of Harijan Basti out of funds released by the Directorate of SC/ST. Work pertaining to Urban Development i.e construction of roads, development of Veterinary Hospital and other allied works are also executed by the division, besides there are storm water drains viz. Shahadara outfall drain, Shahadara link drain, Ghazipur drain and Trunk drain No.I(RD-0 to 5250M) and II which are also being maintained to keep the area free from drainage congestion during the monsoon season. Anti erosion work of river Yamuna also maintained during flood season from (old Railway Bridge to Okhla weir) both Banks.

b) List of HOO

The following officers/officials have served as HOO/DDO

1. LIST OF HOO/DDO :- (EXECUTIVE ENGINEER)

Sl.No	Name	From	To
1	Sh. Mukesh Kumar,	01.04.2011	12.11.2014
2.	Y.K SHARMA	13.11.2014	31.03.2017

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LIST OF DIVISIONAL ACCOUNTANT :-

Sl.No	Name	From	To
1	Sh. Sudarshsan Kumar,	01.04.2011	28.12.2011
2.	Sh. Pankaj Narula,	29.12.2011	20.04.2013
3.	Sh. Ashok Kuman Mahen	21.04.2013	30.09.2013
4	Sh. Tara Singh	01.10.2013	30.06.2014
5.	Sh. K.S RAWAT	01.07.2014	20.05.2016
6.	Sh. R.S Bisht	21.05.2016	25.07.2016
7.	Sh. Sanjay Pawar	26.07.2016	28.10.2016
8.	Sh. Vinay Kumar	29.10.2016	13.01.2017
9.	Sh. Vivek Kumar	14.01.2017	19.02.2017
10	Sh. V.K Pushkarna	20.02.2017	31.03.2017

b) LIST OF CASHIER during the audit period:-

Sl.No	Name	From	To
1	Sh. K. P. Pant	01.04.2011	08.03.2012
2.	Sh. Hari Kishan	09.03.2012	30.09.2013
3.	Sh. Manoj Kumar	01.10.2013	30.09.2015
4.	Sh. Iqbal Singh	01.10.2015	22.10.2016
5.	Sh. A.K Gautam	23.06.2016	31.03.2017

3. VACANCY STATEMENT

Year	Sanctioned posts Group (A+ B +C)	Filled posts Group (A+ B +C)	Vacant posts Group (A+ B +C)
2011-12	1+5+19 = 25	1+5+12 = 18	C= 7
2012-13	1+5+19 = 25	1+5+9 = 15	C=10
2013-14	1+5+19 = 25	1+5+9 = 15	C=10
2014-15	1+5+19 = 25	1+5+9 = 15	C=10
2015-16	1+5+19 = 25	1+4+11 = 16	(B-1+C-8)=9
2016-17	1+5+19 = 25	1+5+11= 17	C=8

4. Budget detail

Year	Plan			Non Plan		
	Budget allotted	Expenditure made	Balance	Budget allotted	Expenditure made	Balance
2011-12	119971725.00	118599244.00	1332481.00	64500000.00	64499091.00	909.00
2012-13	197632000.00	184805837.00	12826163.00	62500000.00	62498870.00	1130.00
2013-14	204654706.00	197263031.00	7391675.00	56600000.00	56583099.00	16901.00
2014-15	178079802.00	176530652.00	1549150.00	92100000	91323583	776417.00
2015-16	68913311.00	65896992.00	3016319.00	104800000.00	100481508.00	4318492.00
2016-17	37577474.00	32610285.00	4967189.00	120000000.00	118015708.00	1984292.00

Ohds

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d). Statutory Audit:-Statutory audit of Executive Engineer, Flood Control Division No.3, I & FCD, L.M.Bund, Shastri Nagar, Delhi-110031 has been conducted by AG (Audit) upto 2015-16.

There are 32 old audit paras are outstanding amounting to Rs Nil/-. On the basis of reply submitted by office, 4 old outstanding para amounting to Rs Nil/- has been settled. The balance 28 outstanding paras amounting to Rs Nil/- is placed in the file at Part-I.

Year	Outstanding			Settled			Still Outstanding		
	Total Para	No.	Recovery	Para year	No.	Recovery	Para Year	No.	Recovery
1979-1980	1	1	----	1979-1980		----	1979-1980	1	----
2004-2006	4	2	----	2004-2006		----	2004-2006	2	----
		3	----					3	----
		4	----					4	----
		6	----					6	----
2006-2008	8	1	----	2006-2008	2	----	2006-2008	1	----
		2	----					3	----
		3	----					4	----
		4	----					5	----
		5	----					6	----
		6	----					7	----
		7	----					8	----
		8	----						----
2008-2011	19	1	----	2008-2011		----	2008-2011	1	----
		2	----					2	----
		3	----					3	----
		4	----					4	----
		5	----					5	----
		6	----					6	----
		7	----					7	----
		8	----					8	----
		9	----					9	----
		10	----						----
		11	----						----
		12	----						----
		13	----						----
		14	----						----
		15	----						----
		16	----						----
		17	----					17	----
		18	----						----
		19	----						----

Current Audit Report:-

During the course of current audit, 13 audit memo's issued, highlighting various irregularities/recovery to the tune of Rs. 15985/- was detected out of which Rs.Nil/-were recovered on the spot and balance of Rs. 15985/- included in current report , 6 memo settled and balance 7 audit memo are converted into 5 audit paras and 2 TANs and are placed in Part II :-

Details of Current Recovery (Audit Period 2011-12 to 2016-17):-

Audit Memo No.	Total Recoveries (In Rs.)	Amount Recovered	Balance (In Rs.)	Audit Para
Memo No.2	7275	Nil	7275	1
Memo No. 6	8710	Nil	8710	3
Total	15985	Nil	15985	

Maintenance of Records:-

The maintenance of records of Executive Engineer, Flood Control Division No.3, I & FCD, L.M.Bund, Shastri Nagar, Delhi-110031 for the year **2011-12 to 2016-17** was found satisfactory subject of observations made in Current audit report and in test audit note.

(Varun Rahal)

IAO/ACCOUNTS OFFICER
AUDIT PARTY NO.1

Varun Rahal

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PART-I

PART-I OLD AUDIT REPORT 1979-80

PARA NO. 170

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Sub: -Theft case

Shri R. N. Sharma, S. O. reported on 18.01.80 that following material had been stolen from the store of R.D-0 of S.M.Bund. on 18.1.80 t about 2.30am.

- 1) G.I.Pipe 40mm dia 4 feet long each 11 Nos.
- 2) G.I.Pipe 40mm dia 20 feet long 1 No.
- 3) Bockey 3 dia 1 No.

FIR No.44 was lodged with the SHO Seelampur Police Station on 18.1.80. The result of the investigation of police are still awaited.

Shri Banwari Lal and Shri Kewal Parshad Chowkidar ere on duty during the night. As per their statement, in the morning of 18.1.80 the chowkidar saw a few persons running from the area of stores. They were chased by the chowkidar, but the person could not be apprehended due to darkness.

In this connection following comments are offered:-

1. The chowkidar have given the statement that they chased the persons but could not catch hold of them. The persons were carrying the material as per description given above. It is not clear as to how these persons could manage to slip away specially when they were carrying the long pipes. The statement given by the chowkidar does not seem to be correct.
2. No paper was available on the file whether any departmental enquiries were conducted. The position needs to be verified and results of enquiries made known to Internal Audit.
3. The cost of the material stolen may also be intimated audit.
4. The precautionary measures taken against the recurrences of such cases in future may please be intimated.

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AUDIT REPORT FOR THE PERIOD 2004-06

PARA NO. 02

Sub:- Log book of Govt. Vehicles (2004-06)

Purchase of Petrol beyond prescribed limit

Finance deptt. of G.N.C.T. of Delhi vide their letter No. F.14/9/99-Fin.(B) dated 15.12.99 and letter No. F.14/9/99-Fin.(B) dated 10.5.2001, has fixed 200 litrs.(P.M) Limit of petrol/diesel for Govt. Vehicle(staff/inspection vehicle).

During the course of test audit, it has been observed that petrol has been purchased beyond the prescribed limit as per details given below:-

S. No.	Vehicle No.	Month	Petrol consumed
1	DL-1C-1140	8/04	204 Liters
2	DL-3CL-0045	05/04	291 Liters
		06/04	226 Liters
		08/04	334 Liters
		09/04	341 Liters
		10/04	306 Liters
		03/05	232 Liters
		04/05	297 Liters
3	DL-1V-3660	09/04	239 Liters
		10/04	298 Liters
		12/04	268 Liters
4	DL-2CB-9885	07/04	225 Liters

No expenditure approval has been obtained by the division for excess petrol purchased by them.

Reasons may be elucidated to audit

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PARA No. 55

Sub:-Providing and laying dry stone pitching on left slope of Shahdara Outfall drain from RD-3500m to 4400m (Jhuggi portion).

Tenders for the above work were received and opened on 17.07.2002. I, all of tenders were sold one of which tenders were received back and opened on 17.07.2002. As per comparative statement prepared by the division, tender amount of both the tenders were as under:-

S. No.	Name of contractor	Tender amount	% age	Remarks
1.	M/S Chaudhary Const. Co.	Rs.19,25,193/-	3.67% above Estimated Cost	Ist. Lowest.
2.	M/S J.S. Builders	Rs.22,61,671/-	21.67% above Estimated Cost	2 nd lowest

M/S Chaudhary Const. was the Ist lowest tenderer with tendered amount of Rs.19,25,193/- which is 3.67% above the estimated cost of Rs. 18,57,049/- the justification statement prepared by division(planning branch) indicate Ist as 23,27,184/- which is 25.32% above the estimated cost. The above documents were sent to SE,FC-I being competent authority for technical sanction vide letter dated 3.8.02.

Surveyor of works to SE(FC-I) vide letter No. F.1(83)/SE,FC-I/SW/CD-III/02/3304 dated 25.10.02 had informed to Ex. Engineer, FCD-III that tenders for the above works may be recalled immediately. No reasons for cancelling previous tenders and recalling new tenders were given by SE office.

FCD-III again called fresh tender receipt and opening of tenders was fixed for 25.11.02. This time 8 tenders were sold out of which 2 tenders were received back and opened on 25.11.02. As per comparative statement prepared by the division tender & amount of both fresh tendered were as under:-

S. No	Name of the contractors	Tendered amount	% age	Remarks
1.	Sh. Jagdish Singh	Rs.23,68,454/-	27.53% above Estimated Cost.	2 nd lowest
2.	Sh. Phool Singh	Rs.21,48,990/-	15.72% above Estimated Cost.	Ist. Lowest.

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This time Phool Singh was the 1st lowest tenderer with his tendered amount of Rs. 21,48,990/- which is 15.72% above estimated cost of Rs.18,57,049/-.

The S.E. office called the 1st lowest tender for negotiation and convey the approved of SE(FC-I) to the acceptance of lowest tender of Sh. Phool Singh contractor at his negotiated amount of Rs.19,57,055/- which works out to 5.39% above estimated cost of Rs.18,57,049/-

The Executive Engineer, FCD-III awarded the work to Sh. Phool Singh vide letter dated 26.05.2003 with the direction to start work at once. The time allowed for the completion of work was four months which reckoned from the 7th day of the issue of letter i.e. from 02.06.2003 to 01.10.2003.

During scrutiny of record, it reveals that there was no justification or reasoning was given for rejecting and calling fresh tenders. The fresh lowest tender was 1.72% higher than 1st lowest of pervious tender. Thus Govt. has lost Rs.31,862/- on re-tendering. Govt. has also wasted money as advertisement charge of re-tendering. Manpower hours and working hours lost are in addition to all above loss.

As per office order No.68/10/05 of the Dy. Secretary, Govt. of India, Central Vigilance Commission circulated wide letter No.005/CRD/12 dated 25.10.2005 the CVC throw light on the procedure to be followed in negotiation/re-tender of award of work/ contract :-

1. These should be not be any negotiations. Negotiations if at all shall be an exemption and only in the case of proprietary items or in the case of items with limited source of supply. Negotiations shall be held with L-1 only.
2. Negotiation can be recommended in exceptional circumstance only after due application of mind and recording valid, logical seasons justifying negotiations.

It has been observed that the above conditions have not been followed in this case.

Further the work was supposed to be completed within four month of award of work i.e by 1.10.03. but it reveals that contractor has not completed work yet, the division has not prepare R.I.S. (redactions item statement) for

recovering it from final bill which is pending with the division for quite a long time.

Thus it appears some lapses on the part of division/SE office in this work.

Reasons may be elucidated to audit for incurring losses to Govt. and undue delay in completion of work.

PARA NO 04

Sub:- Employment of casual labours / workers

During the course of test audit it has been observed that FCD-III on the direction of CE office has deployed 25 casual labours/ workers on daily wages for 89 days during each year i.e 2004-05 and 2005-06, which is irregular.

As per economy instructions issued by Finance Department Govt. of NCT of Delhi from time to time, there is a complete ban on appointment of casual worker on daily wages or on muster roll basis. Director General of Works (CPWD) has also imposed complete ban on employment of casual labour or muster roll in accordance with Economy instructions issued by Govt. of India.

In spite of these instructions the division has deployed 25 casual labours each year during 2004-05 and 2005-06 on daily wages for 89 days without the approval of the Finance Department.

Reasons may be elucidated to audit. Such deployments may be got regularized from finance Department.

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PARA NO. 06

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Sub:- Expenditure incurred on maintenance of vehicles.

During the course of audit it has been observed that huge amount has been spent by the division on repair/maintenance of vehicles as per details given below:-

S.No.	Vehicle No. maintenance/	Amount of expenditure	Year of repair.
1.	DL-7C-1444	Rs.68,389/-	2004-05
2.	- do -	Rs.1,00,992/-	2005-06
3.	DL-7C-6949	Rs.45,623/-	2004-05
4.	- do -	Rs.21,191/-	2005-06
	DL-1V-3660	Rs.47,799/-	2004-05
	- do -	Rs.28,291/-	2005-06
	DL-3CL-0045	Rs.71,124/-	2004-05
	- do -	Rs.74,961/-	2005-06

As per instructions issued by Govt., the department has to obtain the approval of the transport officer of Transport Department before undertaking any repair/maintenance work of Govt. vehicle the work to be carried out shall be from the authorized dealer only. The bill also has to be got verified from the transport officer before the same is passed for payment.

It is found that the division has neither obtained the approval of the transport officer before the work is awarded nor the bills have been got verified by the transport officer. The division has also not invited quotations from authorized dealers before undertaking the work as required.

The reason for the irregularities may be explained to audit and necessary approval of the competent authority may be obtained for the expenditure already incurred for regularizing the expenditure under intimation to audit. The Head of office is only competent to incur expenditure up to Rs.15,000/- P.V in case L.M.V. and for Heavy vehicle limit is Rs.25,000/- P.V/p/a as per delegation of financial power issued by F.D. w.e.f. 20.6.2002.

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PART

PART - II Current Audit Report - 2006-07 & 2007-08

PARA No. 4 (6) (6)

Sub: Heavy amount to the tune of Rs.190,71,344 lying outstanding under public works deposit at the end of Financial Year.

As per monthly account an amount of Rs.190,71,344/- has been lying outstanding under the head "Public Works Deposits" as per details given below as on 31st March, 2008.

Deposits	2006-07	2007-08	Total
PART-II (Security of Contracts)	18,14,488	28,37,900	46,52,388
PART-III (Deposit Work)	24,69,070	22,49,746	47,18,816
PART-V (Miscellaneous Works)	52,60,022	44,40,118	97,00,140
TOTAL =	95,43,580	95,27,764	190,71,344

The terms of para V of Section 23 of CPWD Manual Vol.II the divisional Account has to put up a list of all cases where security deposit become due for refund, so that the requisite certificate is immediately obtained by the Divisional Officer concerned and security deposit refunded without waiting for any application from the contractor.

As per provisions contained in para 15.4.1 of the CPWA code the deposit lying unclaimed for more than three complete amounting years may be credited to the Govt. account.

In the light of the above observations, cases may be reviewed and securities, which have lapsed, may be credited to Govt. account under intimation to audit.

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PARA No. 2 07

Sub: Difference of Rs.1,01,96,664/- in cheque remittances.

As per the provision of Para 22.3.1 of CPWD Accounts Code, the remittances made up to the accredited banks as well as cheques drawn on them by division are accounted for under the minor head Public Works remittances. The divisional officer has to reconcile in form 51, indicating the differences between cheque issued and remittances made by the Division on the one hand and the cheque en-cashed and remittances accounted for by the bank.

During the course of scrutiny of form 51 schedule of reconciliation of cheques drawn and remittances attached with the monthly accounts of March 08, it was observed that there was a difference of Rs.1,01,96,664/- which includes cheques pertains to different period over one year.

The reasons for lying such huge amount of Rs.1,01,96,664/- outstanding and all efforts may be made by Divisional Officer and Divisional Accountant to reconcile the difference under intimation to audit.

PARA No. 3 05 07 08

Sub: Construction of Puccaa Carpetted inspection road on left bank of Shahdara outfall drain from RD 3800m to RD 900m (on existing damaged WBM Road - Agreement no.EB/CD-III/2004-05.

During the course of audit of records of works of the division it has been noticed that the above noted work was awarded to M/s Arsh Construction vide letter no.F.3(99)/Ac/CD-III/20033-04/1783 dt.16.4.2004 at amount of Rs.19,43,846/-. But due to non-completion of the work the department levied a compensation of Rs.1,94,385/- by the Superintending Engineer (FC-1). The contractor moved before arbitrator. The arbitrator awarded a sum of Rs.19,438/- under claim no.5 from the withheld amount of Rs.77,754/-. Thus out of the levy compensation of Rs.1,94,385/- an amount of Rs.1,36,069/- is to be recovered from the contractor as balance of levy of compensation.

The Divisional Officer may take urgent measures to recover the same under intimation to audit.

PARA No. 4

Nature of work :

Demolishing and reconstruction of Jatav
Chaupal of village Kir token.

Name of contractor:

M/s. Citizen Construction, 331/L/43, Nai
Basti, Okhla, Delhi.

Agreement no. :

EE-III/Agt. 06/2005-06.

During the course of scrutiny of records, it has been observed that in the above work, tenders were floated three times as per detail given below:-

1. Tender no.101-2056-00110 Estimated Cost. Rs.1005950
Last date of tender - 17.2.06 Justified
1295264/- 29.71% above E.C. 1st lowest tender - Rs.

The above tender was rejected by the Ex. Engineer without giving and recording reasons on 6.3.08 for rejection of tender.

2. 2nd tender was floated on 22.3.06 vide tender no.101-2006-0257. Last date of bidding was fixed on 24.3.06. There is no record available in file about the fate of the tender.
3. 3rd time again tender was floated vide tender no.101-2006-00371 on 19.4.06. Last date of bidding was fixed on 6.05.06. The Estimated Cost and justified cost was Rs.1005959 and Rs.13,49,274/- respectively. This time tender was accepted for Rs.100,59,59/-. The actual cost of the work was Rs.15,56,740/- which is 54.75% above Estimated Cost.

Floating tender for same work thrice is wastage of Govt. money. It is not clear from records why the tender was floated thrice. No reasons/justifications have been recorded about rejecting lowest tenderer 1st time.

In the 3rd tender justifying cost was increased by 3.42% as compared to justifying cost of first tender. While on the other hand same tenderer M/s Citizen construction was the lowest one in the first and third tender.

On Re-tendering, Govt. has lost not only man hours but also working hours, stationery and advertisement cost.

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As per office order no.68/10/05 of Dy. Secretary, Govt. of India, CVC circulated vide letter no.005/CRD/12 dt.25.10.05, the CVC has thrown light on the procedure to be followed in re-tender of award of work.

Reasons may be elucidated to audit for incurring losses to Govt. and without any valid reasons for re-tendering a valid tender.

PARA No. 118 (9)

Sub: Variation of Estimated cost, Tendered cost Justified cost and Actual Expenditure

On scrutiny of records given to audit it has been observed that Tender amount and Expenditure is less than 60% to 343% in the following cases as compared to estimated amount which seems to be justified by all means.

No.	No./ Nominee	E.C.	T.C.	Actual Work	Remarks
1.	EE/CD-III/5/5708 Removal of obstructions/Jungh selearaner between RD OM to RD 420 OM from the bed of TD no.1.	518770	150997 343% 56 Below E.C.	150813 343/98%	Justified cost not provided.
2.	Removal of Tyocinth from River Yamuna between okhla weir and okhla Barrage. Agt. No.99-III/A/cs/11/07-08.	1,401969	840678 59.96% Below E.C.	750458 53.5% Below E.C.	-do-

There is big variation between Estimated Cost/Tendered Cost and Actual work done. It appears that either sub-standard material was used or work has been done without giving any justification.

Divisional Officer may look and elucidate the course of justifying the work above.

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PARA No. 6

Sub: Employment of Muster Roll Labour.

During the course of test audit of Register of Muster Roll Forms it has been observed that division has deployed muster roll labour on daily wages for less than 89 days during 2007-08 as per details given below:

S.No	Date	Nature of Work	No. of Laborers	Amount
1	20.7.07	A/R & M/O bunds and drains	4 Beldar + 1 coolie@ Rs133.45	-
2	21.7.07 to 31.7.07	-do-	-do-	5340
3	21.7.07 to 31.7.07	-do-	3 Beldar	32
4	-do-	-do-	5 Beldar	41
5	-do-	-do-	6 Beldar	41
6	-do-	-do-	1 Beldar	13
7	1.8.07 to 31.8.07	-do-	5 Beldar + 1 Coolie	147
8	-do-	-do-	3 Beldar	11077
9	-do-	-do-	5 Beldar	13478
10	-do-	-do-	6 Beldar	9341
11	-do-	-do-	3 Beldar	10809
12	-do-	-do-	1 Beldar	3603
13	1.9.07 to 30.9.07	-do-	3 Beldar	9609
14	-do-	-do-	5 Beldar	12812
15	-do-	-do-	5 Beldar	9075

As per Economy instructions issued by Finance Deptt. Govt. of Delhi, there is a complete ban on appointment of muster/casual labour on daily wages. DG (Works) Govt. of India has also imposed complete ban on employment on muster roll.

In spite of above instructions, the division has engaged muster roll laborers without the approval of Competent Authority.

Reason for deployment of muster roll labour without the approval of the Competent Authority may be elucidated to audit. Divisional authority is requested to get it regularized from the Finance Department.

PARA No. 112

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Sub: Consumption of Excess Petrol.

During the course of audit of Log Book/History sheets of vehicles, it has been observed that Petrol has been purchased more than the prescribed limit in many occasions during the period 2006-07 to 2007-08 as detailed below:-

S.No.	Vehicle No.	Month & Year	Amount of Petrol
1	DL-IV 3660	4/06	245 Ltrs.
2	-do-	5/06	325 ltrs.
3	-do-	7/06	282 ltrs
4	-do-	8/06	266 ltrs
5	-do-	9/06	337 ltrs
6	-do-	10/06	256 ltrs
7	-do-	1/07	329 ltrs
8	-do-	3/07	347 ltrs
9	-do-	4/07	339 ltrs.
10	-do-	5/07	342 ltrs.
11	-do-	6/07	325 ltrs.
12	-do-	7/07	369 ltrs.
13	-do-	11/07	361 ltrs
14	-do-	12/07	378 ltrs.
15	-do-	1/08	401 ltrs
16	DED-3977	1/07	320 ltrs.
17	-do-	8/07	264 ltrs.

The Finance Deptt., vide letter no.F.14/9/99-Fin.(B) dated 15.12.99 and letter no F. 14/9/99-Fin.(B) dt.10.5.01 has fixed 200 liters per month limit of Petrol/Diesel for Govt., Vehicle. The excess expenditure incurred for the purchase of Petrol beyond the prescribed limit is irregular expenditure by the Division.

The reason for the same may be explained to audit and the excess expenditure may be got regularized under intimation to audit.

PARA NO. 8

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Sub: Expenditure on maintenance of Govt. Vehicles.

During the course of audit of records of vehicles of the Division, it has been observed that the following expenditure was incurred by the division on the maintenance of vehicles, during the period 2006-07 to 2007-08.

S.No	Vehicle no.	Amount (Rs.) 2006-07	2007-08	Total Expenditure
1	DL-IV 3660	74066	84925	158991
2	DED-3977	55643	16347	71990
3	DL-8C-B-9885	19575	83995	103570

As per Delegation of Financial Powers issued by Deptt., Govt. of NCT of Delhi, the Head of Office to incur expenditure on Repair/ Maintenance up to Rs. 10,000/- in case of LMV and Rs.25,000/- in case of heavy vehicle that the division has spent more than the limit of Rs. 10,000/- delegated to the Head of Office.

The reasons for the above irregularities may be elucidated to audit and the same may be got regularized by the Competent Authority under intimation to audit.

TEST AUDIT NOTE:-

TEST AUDIT NOTE:-

The maintenance of records of FCD-III, GNCT of Delhi was found satisfactory subject of observations made in Current audit report and following observations:

1. Second eye is not being followed in the maintenance of Cash Book.

2. Home Town declaration, Detail of family (form No 3), Nomination forms of GPF, DCRG, CGEIS, Family pension and Commutation of Pension have not been found in the Service Books of most of the officials. These nomination forms are essential for speedy settlement of retirement benefit of an official or his/her family in case of his/her death. So all these nomination forms must be pasted in the Service Book of each official.

Service verification in respect of some officials have not been update as in the cases of Sh. Pooran Singh J.E., Sh. Satbir Singh W/C Chowkidar, Sh. Deinamani W/C Beldar Sh. Prayag Dutt Singh W/C Driver, Sh. Narender Pal Singh W/C Chowkidar and Sh. Mahesh Prasad, J.E.

4. Leave account of some officials has to be completed authenticated with the signature of the competent authority, some examples the leave account of Sh. Tej Singh J.E, H.P.L. account of Sh. Raghu Raj Sharma, A.E, Sh. Bhagwati Pd. J.E, Smt. Eley. E.J, Typist, Sh.Punit Prasad, N.T.S., Sh. Suman Shankar, W/C Beldar etc. leave taken by Sh. Narender Pal Singh W/C Chowkidar from 5.5.05 to 25.5.05 & E.O.L. taken from 28.3.06 to 30.6.06 has not been authenticated by the signature by the competent authority.

5. Duplicate copies of service book have to be maintained under rule 257(2) of new G.F.R.2005 within six month of the date on which these rules become effectives and within one month for the new appointment. But the same has not done by the division so far.

6. Service Verification for completion of 25 years service form PAO has not been done in the cases of Sh.Vijay Singh Bisht,D/M, Chaman Khan, JE, Tej Singh, JE.

(H.S.NANRA)
IAO Party No XVI

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PART II (CURRENT AUDIT 2008-09 TO 2010-11)

PARA No. 01

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APR 11

Subject:- **Settlement of Old Paras**

There are 13 outstanding audit paras pertaining to the previous audit report and during the current audit it was requested vide audit memo No. 04 dated 17.11.2011 that compliance of the old audit paras may be submitted to the audit party to settle them. But in response, the Division office submitted the replies of those outstanding paras which were not satisfactory enough to settle those paras. In some cases, necessary documentary evidences were needed. So all the previous audit paras have been incorporated in the current audit report (Part I)

Handwritten notes:
13 paras submitted
necessary documentary evidences were needed
incorporated in the current audit report No 4

PARA No. 02

(11)

Subject:- **Purchase of Petrol beyond prescribed limit.**

As per instructions issued by the Finance Department GNCTD vide letter No. 14/9/99(B) dated 15.12.1999 and 10/05/2001, expenditure can be incurred on petrol upto 200 litres per month per vehicle. During the course of audit of accounts in r/o Civil Division No. III, I & FC Dept., for the years 2008-09 to 2010-2011, it has been noticed that the Division office has purchased petrol for govt. vehicle more than the prescribed ceiling of 200 litres per month per vehicle. A few of the instances are as under.

S.No.	Vehicle No.	Petrol/Diesel	Month	Amount
1	DL 1V 3660	370 ltr	4/08	16938.00
2	DL 7C 1444	211 ltr	5/08	10029.00
3	DED 3977	235 ltr	6/08	10040.00
4	DL 1V 3660	293+316	5/08, 6/08	29883.00
5	DL 1V 3660	303+276	7/08, 8/08	30034.00
6	DL 1V 3660	241+259	9/08, 10/08	26092.00
7	DL 1V 3660	279+302	11/08, 12/08	28586.00
8	DL 1V 3660	246+284	1/09, 2/09	23070.00
9	DL 1V 3660	278+333	3/09, 4/09	25417.00
10	DL 6 CG 1436	221	7/09	7389.00
11	DL 6CG 1436	225	12/10	8692.00

So in the light of above instructions, the expenditure incurred by the Division office on petrol more than 200 litres is irregular. The same may be got

regularized from the Finance Department and compliance communicated to the audit.

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Para No 03 **13** (15)

Sub: Variation between the estimates and the Tendered Amount.

During the course of audit of accounts in r/o Civil Division No. III, I & FC Dept., for the years 2008-09 to 2010-2011, it has been noticed that there are huge variations between the Estimates and the tendered amount. A few of the them are as under:-

Year	AGR. No.	Estimated Amount	Tendered Amount	Variations %age
2008-09	01	608797	1009744	(+)70.79
	02	358454	569710	(+)59
	03	561662	880461	(+)56.76
	04	807004	1474500	(+)82.71
	05	2414482	4221826	(+)74.85
	06	2635889	4627996	(+)75.60
	14	503110	987125	(+)96.20
	15	1131951	2022602	(+)78.68
	16	356968	72765	(-)79.62
	18	153914	42482	(-)72.40
2009.10	19	241304	74999	(-)68.92
	21	205246	62047	(-)68.80
	21	459012	177313	(-)61.37
	59	9364800	259200	(-)75.32
	60	529200	180000	(-)65.99
	61	864000	324000	(-)62.50
	62	508892	216470	(-)57.46
	63	815470	199950	(-)75.54
	77	518400	150400	(-)70.99
	2010-11	04	824740	343000
08		540205	266588	(-)50.65
30		883650	414036	(-)53.14
69		1327632	290664	(-)78.11
70		1849104	378000	(-)79.56
65		978564	322656	(-)67.03

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The estimates of Works are prepared by the technically experts Engineers on the basis of prevalent DSR and depending upon the prevailing market rates; but still it has been observed that tenders have been received and accepted quoting the rates much higher or below the estimated cost. Today the rates of every commodity are rising spirally yet the tenders have been accepted much below the estimated rates.

The reasons for the unreasonable variations can be attributed to either wrong assessment of the quantity of items or sketchy estimates prepared in an unprofessional manner. Almost all the works (except a few) have been accepted below the estimated cost. A well defined scope of work and a realistic market rate estimate can prove to be vital input of successful execution of a contract with high standards of quality. The estimate should take into considerations of relevant factors based on the prevailing market price of various inputs.

PARA No. 04

Subject:- **Difference of Rs.1,95,83,993/- in cheque remittance**

During the course of audit of accounts in r/o Civil Division No. III, I & FC Dept., for the years 2008-09 to 2010-2011, Form 51 (Schedule of Reconciliation of cheques) was scrutinized and it was observed that there is a difference of Rs.1,95,83,993/-. It included cheques pertaining to different period over one year to 13 years. As per the provisions of Para 22.3.1 of the CPWD Accounts Code, the remittances made upon the accredited banks as well as cheques drawn on them by Divisions are accounted for under the minor head of Public Works remittances. The Divisional officer has to reconcile in Form 51, indicating the difference between cheques issued and remittances made by the Division on hand the cheques encashed and remittance accounted for by the bank.

Sincere efforts may kindly be made to get the difference of such huge amount reconciled and compliance communicated to the audit.

PARA No. 05 ~~14~~ ~~18~~ **12**
Subject:- IRREGULAR PAYMENT OF Rs.91,26,636.00 against the Expenditure sanction of Rs.64,30,000.00- (Construction of 4.25 m wide single lane bridge, Pandav Nagar (Agreement No. EE/CD III/Acs/Agmt/38/08-09)

1. During the course of audit of accounts for the years 2008-09 to 2010-11 in r/o the office of the Executive Engineer Civil Division III of Irrigation & Flood Control Division, it has been noticed that a Work was awarded to M/s. D.C. Engineers on open tender enquiry basis for the Construction of 4.25 m wide single lane bridge, Pandav Nagar (vide Agreement No. EE/CD III/Acs/Agmt/38/08-09)

2. The estimated cost of the above mentioned Work was Rs.43,22,674.00 whereas the tender was **ACCEPTED** at a cost of Rs.89,40,803.00 which was **106.84%** above the estimates. Reasons could not be ascertained as to why the tender was accepted at such escalated rates. This was an item rate contract and comparison of rates in r/o a few of the items of the Schedule of Quantities is given below

Item no.	Description of item	Qty	Estimated rate	Tendered rate accepted	Variation
11	Vertical load testing of pile	2 Nos.	1887.00	28,50.00	+51.03%
20	Reinforcement of RCC work	63599 kgs	21.85	64.50	+195.20%
23.F	Centering and Shuttering	172 sqm	45.90	120.00	+161.44
31.a	75 mm thick back filling for pitching	108 sqm	21.70	55.00	+153.46%
35	Supplying & stacking of moorum at site	37 cum	264.70	750.00	+183.34%
39	4 mm thick bitumastic sheet	1190 sqm	105.00	253.00	+140.95%
01	Felling trees of girth	60 Nos.	236.35	580.00	+145.39%
03.	Constn, maintenance & removal of earthen bundies	01 job	56,184.25	1,33,290.00	+137.23%
15	Providing & laying in position specified grade of RCC	65cum	2116.20	4300.00	+103.19

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The above comparison of few of the items of the schedule of quantities shows the variation ranging from ~~103.19~~^{51.03} % to 195.20%. The justified rates are prepared item wise, then how the above rates were justified by the Department before accepting the tender.

3. The stipulated date of start of the Work was 02.08.2008 and date of completion 01.05.2009 – time allowed 09 (Nine) months.

4. Right in the beginning of the Work i.e., on 16.09.2008, a Deviation was requested for Rs.12,95,000/-. **Reason for allowing Deviation in the beginning of the job may be elucidated to the audit.**

5. Expenditure sanction of Rs.64,30,000/- was conveyed by the HQrs. on 07.01.2008.

6. Upto May 2010 **Rs.91,26,636.00** had been released through R.A. Bills to the contractor concerned whereas **THE SANCTIONED AMOUNT TO INCUR EXPENDITURE WAS RS.64,30,000. REASON FOR PAYING THE CONTRACTOR BEYOND THE SANCTIONED AMOUNT MAY BE SUBMITTED TO THE AUDIT.**

7. The work was completed on 29.10.2009 and as per rule final payment should be made to the contractor within seven months from the date of completion of the Work whereas the final payment was made to the contractor **31.03.2011** (C.V. No. 175 dated 31.3.2011). (7th R.A. and Final Bill). Reason for not adhering to the above provision of the manual may be explained to the audit.

8. **IT IS WORTH MENTIONING HERE THAT THE WORK WAS ACTUALLY COMPLETED ON 29.10.2009, AFTER WHICH THE CONTRACTOR WAS SUPPOSED TO SUBMIT THE FINAL ACCOUNT BILL FOR CLAIMING THE BALANCE PAYMENT WHEREAS THE DIVISION OFFICE HAD ACCEPTED 6TH R.A. BILL AND PASSED FOR PAYMENT VIDE C.V. 45 DATED 17.05.2010 MAKING THE PAYMENT OF RS.19,27,932/-.** Reason for accepting the Running Account Bill even after the completion of six months of the work may be submitted to the audit.

9. On 08.07.2008, the SE directed the EE to obtain Revised A/A and E/S of competent authority but the same was obtained on 31.3.2011. and in between R.A.bills of the contractor were being paid.

10. THE COMPLETION CERTIFICATE OF THE SAID JOB HAS STILL NOT BEEN ISSUED BY ANY AUTHORITY AND IN THE ABSENCE OF SUCH CERTIFICATE, ALL THE PAYMENTS MADE TILL DATE ARE NOT VALID.

PARA No. 06

Subject:- WORK CROPPED UP FOR WHICH NO PROVISION EXISTED IN ESTIMATES AND CARRIED OUT AT MARKET RATES.

1. During the course of audit of accounts for the years 2008-09 to 2010-11 in r/o the office of the Executive Engineer Civil Division III of Irrigation & Flood Control Division, it has been noticed that a Work 'Development of Stree in Dallupura Phase I' was awarded to M/s. Naresh Kumar Bansal through open tender.
2. The work was awarded at the tendered rate of Rs.59,85,180/- against the estimate of Rs.71,24,965/- with the approval of the S.E. on 24.4.2009.
3. The stipulated time of start of work was 16.05.2009 and completion on 15.11.2009.
4. The Work was NOT COMPLETED TILL 31.03.2011.

Just after the beginning of the Work, i.e., AFTER THREE DAYS OF THE THE START OF THE WORK, the Assistant Engineer concerned, reported that there is a huge heap of malba at site and removal of the same is to be carried out by the contractor as **EXTRA ITEM.** Later on the govt. had to bear the expenditure to the tune of Rs.3.96 lacs to get the malba removed from the site.

Audit Observations:

1. Why the accumulation of huge heap of malba was not noticed by the Assistant Engineer concerned earlier or prior to handing over the site to the contractor to carry out Work. Why the matter was reported JUST after three days of the start of the work as the huge heap of Malba could not be accumulated in a day or a week.
2. As reported by the AE concerned, that the malba was accumulated at site due to Work carried out by the MCD, then it was the liability of the MCD to remove it. Why the matter was not taken up with the MCD authorities?
3. Since the necessity of this work did not arise during the currency of the "Work of Development of Dallupura Street Phase I" as the same had not been informed by the contractor. So the removal of malba should have been taken as separate work and was supposed to be carried out at

COMPARATIVE RATES rather than taking as Market rates and avoiding loss to the Public Exchequer.

4. The execution of the said WORK was supposed to be completed by 15.11.2009 whereas the same was not completed by 31.03.2011. On which grounds the extension to the contractor for more than a year is being granted?

Para No. 07

Subject:- Development of Street Pavement & Side Drainage of Vishwas Nagar Agreement No. 48/2008-09/CDIII/I&FC

1. During the course of audit of accounts for the years 2008-2009 to 2010-2011 in r/o the Office of the Executive Engineer, Civil Division No. III, I & FC, GNCTD, it has been noticed that the Division had awarded the titled Work to M/s. Bhim Singh Nimesh. The Estimated Cost of the work was Rs.27,52,454/- whereas the Work was awarded at the tendered and negotiated cost of Rs.52,26,650/- i.e., 100.79% above.
2. The stipulated date of start of Work was 03.09.2008; but even after a lapse of one and a half month the work could not be started. The contractor concerned, in his application dated 17.10.2008, has stated that due to sewer work in progress, the work could not be started.
3. It could not be ascertained from the records made available to the audit as to when the site was not ready, then why it was handed over to the contractor for execution of the said work.
4. The work was finally started on 07.11.2008 and completed on 17.09.2009. The Completion Certificate was recorded in the Measurement Book by the AE and EE concerned on 17.09.2009 whereas the Superintending Engineer inspected the site on 14.03.2010 (Six months after the completion of the work) and issued the Inspection Note on 29.10.2010 (08 months after the Inspection of the Site and 13 months after the completion of the Work)
5. The reason for unnecessary delay in Inspecting the Site by the SE concerned and issuance of Inspection note so late are not available on record.
6. The Final Payment of the Work was made on 05.01.2011 i.e., after a delay of 15 months after the completion of the Work.
7. The Reasons for the following may kindly be submitted to the audit.

- (a) handing over the site to the contractor for work when it was not ready;
- (b) Delay in Inspecting the Site by the SE and further delay in Issuance of Inspection note
- (c) Delay in final payment by 15 months

PARA No. 08

Subject:- Misclassification of Rs.45.22 lacs on a/c of Compensation of land from DMRC

During the course of audit of accounts for the years 2008-09 to 2010-11 in r/o the office of the Executive Engineer Civil Division III of Irrigation & Flood Control Division, it has been noticed that an amount of Rs.45,21,880.00 was received by the Division Office in May 2008 from Delhi Metro Rail Corporation on a/c of Land Acquisition for Indraprastha to New Ashok Nagar Metro Line. This amount has been lying the Deposit Head (Part V) since then. The Division office has been continuously pursuing the matter the Financial Advisor of Irrigation and Flood Control for ascertaining the correct revenue head of account to which the compensation is to be credited and accounted for, but till date the matter has not been sorted out.

The matter has also been highlighted by the AG (Audit), but it seems that sincere efforts are not being made to sort out the matter. It is once again emphasized upon the immediate steps may be initiated by the higher authorities to transfer the amount of compensation relating the Land Acquisition to the correct Revenue Head so that this could be utilized by the Public Exchequer.

PARA No. 09

Subject:- Forfeiture of Earnest Money

The Work of 'Clearing of Jungle & removal of obstruction of TD No.II between RD 0 m to RD 1980 m' was awarded to M/s. CLS Construction Pvt Ltd. at a tendered cost of Rs.1,68,477.00 vide letter No. F.3/130/Acs/CDIII/2008-09/515-159 dated 04.05.2009. Subsequently the contractor was asked to deposit P.G. of Rs.8424/- (The contractor concerned did not respond to the department letter resulting the work in question was awarded to another contractor M/s. Ajay Bedi vide letter of even no. dated 09.06.2009. But in violation of the CPWD Code as well provisions of the GFR, the Department was supposed to forfeit the Earnest Money of the Contractor

M/s. CLS Construction P.Ltd. who failed to undertake the Work, but the Department did not forfeit the Earnest Money.

The Department was requested by the audit to submit the necessary records relating to the forfeiture of the Earnest money but the same was not produced to the audit.

PARA No. 10

Subject:- Execution of Work without calling of Tenders

During the course of audit of accounts for the years 2008-2009 to 2010-2011 in r/o the Office of the Executive Engineer, Civil Division No. III, I & FC, GNCTD, it has been noticed that the Division Office had executed Works without call of tenders. A few of them are as under:

1. 04/EE/CD-III/Acs/2010-11 - "Biological Treatment of Storm Water by Biozyme TD No. II Rs.2,45,000/-
2. 05/EE/CD-III/Acs/2010-11 - "Biological Treatment of Storm Water by Biozyme TD No. II Rs.2,65,000/-
3. 07/EE/CD-III/Acs/2010-11 - Preparation/Submission of detailed design/drawing through M/s. Design Guide Associates Rs.3,75,000/-
4. 12/EE/CD-III/Acs/2010-11 - Beautification of DC Office complex near main entrance Rs.3,76,000/-
5. 13/EE/CD III/Acs/2010-11 - Providing & fixing of Protection of govt. Land RD 3900 m of Shahdara Drain Rs.3,57,975/-

There are other similar instances also in which the Division office has not called the tender enquiry. As per Section 14.1 and 14.4 of the CPWD manual, normally tenders should called for all works costing more than 50,000/-. In case where the work is to be awarded expeditiously the prescribed period of notice may be reduced. In urgent cases, or when the interest of work so demands, works may be awarded without call of tenders after approval of the competent authority.

So in the light of above instructions, it is clear that the office of the EE, CD-III has violated the provisions of the CPWD manual. The reasons for above may kindly be submitted to the audit.

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Sd/- [Signature]
07/6/17

PARA NO. 11 ~~19~~ ~~21~~ 17

Subject:- Engagement of Consultants

During the course of audit of accounts for the years 2008-2009 to 2010-2011 in r/o the Office of the Executive Engineer, Civil Division No. III, I & FC, GNCTD, it has been noticed that the Division Office had incurred an expenditure of Rs.5,98,950.00 on Engagement of consultants/private Architects during the period 2008-09 to 2010-11 for preparation of Architectural/structural drawings/designs. In every division office, there exists a Drawing Branch provided with Draftsmen and Surveyor of Works and it is the duty of the Drawing Branch to prepare the desired designs/drawings. Civil Division III has also a Drawing Branch. So justification for Engagements of Private Architects/Consultants incurring recurring expenditure may be submitted to the audit.

Moreover, the Executive Engineer, as per Appendix I of the CPWD manual, has not been empowered to engage private Architects/consultants. The expenditure incurred may be got regularized by the competent authority under intimation to audit.

PARA No. 12 ~~22~~ 18

SUB : Purchase of Office Furniture

During the course of audit of accounts for the years 2008-2009 to 2010-2011 in r/o the Office of the Executive Engineer, Civil Division No. III, I & FC, GNCTD, it has been noticed that the Division has incurred expenditure of Rs.16,940/- on the purchase of office furniture.

As per delegation of financial powers, these furniture have been purchased by the Executive Engineers under its own financial powers whereas a Head of office can incur Rs.15000/- per annum on the purchase of furniture.

It is further added that FOR THE PURCHASE OF ANY ITEM OF FURNITURE, PRIOR APPROVAL OF OF THE FINANCE DEPARTMENT IS NECESSARY TO BE OBTAINED. It is to be pointed out that the approval of the Finance Department was not obtained before making the purchase.

In view of the above, the expenditure incurred on the purchase of Furniture is IRREGULAR on both the account i.e., firstly, the financial sanction of the H.O.D. was not obtained and finally, the approval of the Finance

Department was not obtained to get the relaxation of economy ban on purchase of furniture.

The above purchases

1. The purchase may be got regularized from the competent authority.
2. The retrospective approval of the Finance Department may be obtained.

The compliance may be communicated to the audit

~~PARA No. 13~~

Subject:- Repairs of Vehicles REPAIRS OF VEHICLES.

During the course of audit of accounts for the years 2008-09 to 2010-2011 in r/o the Civil Division III of I & FC Dept., vouchers related to the repair of the vehicles were scrutinized and it has been noticed that all the norms, rules and regulations and other instructions issued by the Delhi Govt. from time to time are being violated blatantly. Govt. funds are being used by the Drivers of this Division on the repairs of the vehicles according to their will. The Drivers are enjoying the liberty to spend as much amount as they can; they can get the repairs of the vehicle from any workshop of their choice; they can buy as many spare parts as they feel necessary from any shop and get these parts fitted from any workshop. It is rather surprising that this expenditure on Repairs of Vehicles is being incurred by the Executive Engineer without ascertaining whether it is within his competency to incur expenditure upto such extent. It is worth mentioning that a HOO is competent to incur Rs.15000/- per annum per vehicle on repairs whereas the Ex-Engineer CD III has incurred expenditure exceeding the prescribed ceiling. It has further been noticed that the Division has been incurring the expenditure on the maintenance and repairs of Six vehicles (Regd. No. of the vehicles have been given in the chart below.)

It will be worth mentioning here that besides maintaining Six vehicles, the Divisional Officer has been HIRING PRIVATE VEHICLES ALSO.

1. Justification for HIRING PRIVATE VEHICLE apart from maintaining six vehicles was requested but the same was not submitted to the audit.
2. Name & designation of the officers under whose charge these six vehicles have been plying was not submitted to the audit.

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3. **Log books and history sheet alongwith petrol/diesel record OF THESE SIX VEHICLES was not provided to the audit .**
4. The Division III has incurred an expenditure of Rs.2,01,512/- (Two lacs one thousand, five hundred & twelve only) on the repairs of these Six vehicles during the year 2008-09 through SUPPLY ORDERS. This expenditure **does not include** the amount spent on these vehicles through Hand Receipt by the Sub-Division under Division III.

2008-09	DL 8C 9885	DED 4915	DL 7C 1444	DL IV 3660	DL IC 1140	DL 6CG 1436
27.4.2008 Dhiman Engg. Works	29813-					
28.4.08 Mukesh Denting Painting		26600				
11.06.2008 C. Bros Auto			14329			
10.7.2008 C.Bros				6452		
8.8.08 C.Bros					42202	
17.08.2008 Pran Motors	14987					
18.9.08 C.Bros				18564		
11.10.2008 K.B						13804
2.11.2008 C.Bros				8214		
22.11.2008 C.Bros.				4621		
Dtd. Nil- Delhi Service Stn						
9.1.2009 C.Bros				9420		
Dtd nil - C.Bros.				12506		
TOTAL	44800	26600	14329	59777	42202	13804

5. Total expenditure incurred during 2008-09 on repair of vehicles was Rs.2,01,512/-
6. Apart from this, the scrutiny of vouchers revealed that on the repair of vehicle No. DL 7C 1444, the Division has also spent Rs.88000/- during the year 2008-09 through Hand Receipts and this is in addition to the above mentioned amount i.e., Rs.14329/-. During the financial years, 2009-10 and 2010-11, the division has spent Rs.53,715.00 and Rs.31,215.00 respectively on the repairs of the said vehicle in addition to expenditure incurred through Supply Order.

It has further been noticed that the Driver of the said vehicle buys the petrol from petrol pump other than the designated one for the purpose and

does not make the entry in the log book. Thus the average consumption of fuel per month of the vehicle is not on actual basis.

It is also pointed out that on number of occasions the driver of the said vehicle has not taken the vehicle for repairs to the workshops. He has bought the parts from one shop and got them fitted from another shop AND THE DEPARTMENT HAS NEVER ISSUED ANY JOB ORDER IN FAVOUR OF ANY WORKSHOP. The driver takes the vehicle for repair to the workshop of his choice.

As per instructions, all the vehicles of the office of the GNCT of Delhi should be got repaired through authorized Workshops and prior to proceeding the necessary repairs, the vehicles should be got inspected by the "Technical Officer" of the Transport Department and after the vehicle is repaired by the Authorized Workshop, vehicle in question should again be inspected by the "Technical Officer" who will verify the repairs. Here in this Division, these instructions are being IGNORED DESPITE THE OBSERVATIONS MADE BY THE PREVIOUS AUDITS.

Retrospective approval of the competent authority may be obtained to the expenditure incurred beyond the competency of the HOO and compliance may be communicated to audit.

Further, the instructions issued by the GNCT of Delhi regarding repairs of the govt. vehicle may be followed strictly.

PARA No. 14 ~~21~~ (20)

Subject:- Unfruitful Expenditure of Rs.3,41,517/- and Rs.1,00,000/-

During the course of audit of accounts for the years 2008-2009 to 2010-2011 in r/o the Office of the Executive Engineer, Civil Division No. III, I & FC, GNCTD, it has been noticed that the Division had awarded

1. A Work titled "Development/covering of Drain on 40 Footer Road from High tension to Kalindi Kunj" to M/s Choudhary Construction Co. vide agreement No. 79/08-09 at the tendered cost of Rs.75,32,131/-
2. As per record available, the Work was started on the stipulated date but could not be completed due to intervention of Executive Engineer, U.P. Irrigation Department.
3. The Work was foreclosed. But till that time the department had released a payment of Rs.3,11,517/- to the contractor concerned through RA Bill

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4. Besides, the department had also incurred an expenditure of Rs.30,000/- on the advertisement for tender enquiry for the said work.

Further, another Work was awarded by the Division "Construction of RCC Bridge near RD-5300m across Ghazipur Drain".

- (a) The Work was awarded to M/s. Classical Enterprises vide letter No. 3/49/Acs/CD-III/2007-08/426 dated 29.04.2008
- (b) The Work was awarded at the tendered cost of Rs.46,27,996/-
- (c) The award letter was issued on 12.05.2008 but as per contractors letter dated 25.08.2008, the work was foreclosed due to hinderance at site and the permission of the competent authority was obtained for doing so.
- (d) The Department had incurred an expenditure of Rs.1,00,000/- on the advertisement of the said tender enquiry.

PARA No. 15

Sub: Security Deposit.

During the course of audit of accounts for the year 2008-09 to 2010-11 in r/o Civil Division No. III, I&FC Deptt., it has been noticed that an amount of Rs. 58,68,976/- has been lying with the division on account of Security Deposit as on 31/03/2011. In accordance with Para 21.1.3. the security deposit of the contractor should be refunded by the Executive Engineer after the prescribed period as stipulated in the agreement or after the date on which the final bill has been prepared and passed for payment whichever is later. The Executive Engineer should keep a close watch on the delays in the refund of security deposit to the contractors and for this purpose they should periodically review the Register of Security deposit form CPWA 67, maintained in the division. Further as per section 21.6, in order to avoid delay in refund of Security deposit, the Divisional Accountant should put up to the Executive Engineer every month, a list of all cases where security deposit becomes due for refund, so that the requisite certificate may immediately be obtained by the D.O. from the SDO concerned and the Security Deposit is refunded without waiting for any application for the contractors.

As on 31/03/2011, an amount of Rs. 58,68,976/- is lying as unpaid amount with the division office against the Security Deposit. This amount of Security Deposit may please be refunded to the contractors concerned immediately or deposited into the Govt. Account as 'Lapsed Deposit in the light

of 21. 4. Of CPWD manual or Rule 189 of the Receipt & payment Rules compliance may be shown to audit.

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Para No. 16

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Sub: Deposit work.

During the course of audit of account for the year 2008-2011 in r/o Civil Division No. III, I&FC Deptt., it has been noticed that deposit works are being undertaken by this division and as on 31.02.2011, there is a huge amount of Rs.4.10 crores lying with the Division III which shows that execution of the works is unnecessary being delayed for long.

As per section 3 of the CPWD Manual, before acceptance of any deposit work by the Executive Engineer it is essential that an estimate should be sent to the client Deptt. after fully ascertaining all necessary site details, technical feasibility, topographically details, ownership of land etc.

If according to the above instructions, the estimates were already prepared and approved and other technicalities were ascertained, then how the execution of the deposit works were prolonged unnecessary for long period.

As per Section 3.6(2), the Executive Engineer concerned shall send to their Accounts officer every month the Statement of Expenditure in Form CPWA 65A along with the Schedule of Deposit Work in form CPWA 65 for transmission to the concerned client after verification. These statements have not either been prepared or produced to the Audit.

Further as per section 3.6(4&5) the Executive Engineer should send a quarterly report to the client showing the amount deposited & expenditure incurred for settlement of accounts and it is necessary that the Executive Engineer settle their account against the deposit works expeditiously so that the amount in the books of the audit as well as the client does not remain unsettled for logo. But scrutiny of the records that such Accounts are not being rendered by the Executive Engineer CD III.

The reasons for the above lapses need clarification

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ARA No. 17

Subject: Rush of Expenditure at the end of Financial year

As per rule 56(3) of the GFR, rush of expenditure particularly in the closing month of the financial year is regarded as a breach of financial propriety and should be avoided. During the test check of the accounts of the EE., CD-III I & FC Dept., it has been observed that 13% to 100% of the total expenditure under the Plan and NP heads had been incurred during the month of March of the financial year 2008-09 to 2010-2011.

Period 2008-09

S.N.	Head of account	Budget allotted	Expdr. In March 2009	%age respect Budget allotted.	with to
1	4711 Plan Drainage Work	1499811	466000	31%	
2	2217 Plan Essential services in unauthorized colonies	76297395	11580259	15.18%	
3	4225 Plan Improvement of SC/ST basties	20002982	2522649	13%	
4	4217 Plan Dev. Of Urban Villages	1196643	1196643	100%	

Period 2009-10

S.N.	Head of account	Budget allotted	Expdr. In March 2010	%age respect Budget allotted.	with to
1	4711 Plan TYADB	37477095	9969674	26.60%	
2	4711 Plan Access Road Bridges	1099086	700521	63.74%	
3	4225 Plan Improvement of SC/ST Basties	7267522	2540038	34.95%	
4	2053 Plan Citizen Care	4379506	967588	22%	
5	2053 Plan Minor Works	1857216	1857216	100%	
6	2245 Plan Disaster management	396667	396667	100%	

N.	Head of account	Budget allotted	Expdr. In March 2010	%age respect Budget allotted.	with to
1	4711 Plan Drainage Work	26020140	16802670	65%	
2	2217 Plan Essential services in unauthorized colonies	846771	3802145	45%	
3	4217 Plan Dev. Of Urban Villages	347888	374888	100%	
4	2053 O.E. DC(E) office	994274	494690	50%	
5	2053 O.E. DC(E) office	5415112	3911853	72%	
6	2245 Plan Disaster mangement	133127	133127	100%	
7	2403 NP Minor works	72435	72435	100%	

From the above table, it could be seen that expenditure incurred in number of subheads of Plan schemes were in the end of financial year which is against the spirit of provisions of the General Financial Rules. This needs regular attention of the higher authorities.

Para No. 18

Subject:- **Deposit Work - Restoration of Cement Concrete Road in Unauthoised colony - A Block Mandawali Fazalpur.**

Tender Notice No. **15498 dated 20.10.2009**

During the course of audit of account for the year 2008-2011 in r/o Civil Division No. III, I&FC Deptt., it has been noticed that a Deposit Work of Delhi Jal Board was undertaken by CD-III as per title referred to above. The estimated cost of the work was Rs.10,02,189/- and the same was awarded to M/s. Ranjit Construction Co. at a tendered cost of Rs.751,010/- i.e., 25.06% below the estimated cost. The stipulated date of start of work and completion was 26.11.2009 and 25.01.2010 respectively. (time allowed 2 months).

But on 29.01.2011, the contractor submitted an application to the Executive Engineer stating that upto Dec 2010, only 60% per the Work had been completed and he is not in a position to complete the rest of the work due to escalated cost of the material and labour. In response to the contractor's application, the office of the Ex. Engineer granted the contractor extension of time upto 30.04.2011 to complete the Work (CD-III Letter No.6262-63 dated 07.02.2011 and 7061-62 dated 29.3.2011). Finally the contractor submitted an application stating that the work has been completed on 28.03.2011.

Review of the above, audit may be appraised of the following:

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1. Whether any compensation had been levied on the Contractor concerned for delay in completion of work.
2. Why the contractor was granted the Extension of time whereas as per letter dated 29.01.2011, he had submitted that Work might be treated as terminated.
3. Reasons for making the Final Payment without obtaining Completion Certificate from JE/AE concerned.
4. Reasons for making extra payment of Rs.337,749/- without obtaining any Deviation or Extra Item Statements.
Necessary clarifications and documents may be obtained and submitted to the audit.

PARA No. 19 ~~28~~ 22

Subject:- **Non-Production of Record**

The following records have not been maintained/produced to the audit

1. Contractor's Ledger
2. Log Books of all the vehicle maintained by the Division except D1-7C 1444
3. Material At site Register Sub Division III & IV
4. Spouse Information.

15/1/2011
(N.K. Mangal)
IAO

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PART-II

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CURRENT REPORT PART -II

Audit Para No.1

(Ref:- Audit Memo No. 2 Dated: - 29/5/17)

Sub: Short recovery of DGEHS subscription during audit period 2011-12 to 2016-17

The subscriptions of DGEHS were revised on the basis of Grade pay w.e.f. 01.08.2010 by Directorate of Health Services, GNCT of Delhi vide clarification no. F.25(III)/DGEHS/140/DHS/09/44413-18 dated 20.08.2010. As per revised rates, the Subscription rate of DGEHS for employees drawing pay in the Grade Pay of Rs. 4200/- was fixed at Rs.225/-PM, 4600/- at Rs. 325/- PM & Grade Pay 7600 at Rs.500/- PM.

During test check of PBR, it has been observed that DGEHS subscriptions were not recovered by the Division at the revised rates as per the above orders circulated by the Government of Delhi. Detail of few such cases is as under:

Name & Designation	Period	Rate of DGEHS contribution @	DGEHS contribution made @	Period of short contribution	Amount of recovery (Rs.)
Sh. Bhagwati prasad, AE Grade Pay 7600	10/2013 to 2/2015	500/- p.m.	325/- p.m.	17-Months	2975/-
Sh. S.K. Bhatla, HC GP-Rs.4200	12/2013 to 04/2015	225/- p.m.	125/- p.m.	17 months	1700/-
Sh. S.K. Bhatla, HC GP-Rs.4600	05/2015 to 05/2016	325/- p.m.	125/- p.m.	13 months	2600/-
Total					7275/-

The recovery of Rs.7275/- may be made from the concerned employee after due verification of facts and figure under intimation to audit department.

Similar type of cases may also be scrutinized at your level.

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Audit Para No.2

(Ref:- Audit Memo No. 3 Dated: - 29/5/17)

Subject : Public Works (Suspense) Deposit.

During test check of records of O/o Executive Engineer, Flood Control Division No.3, I & FCD, L.M.Bund, Shastri Nagar, Delhi-110031 for the period 2011-12 to 2016-17, it has been observed that a heavy outstanding balance is lying in 8443-Para II, III and V as per Monthly accounts of March 2017 maintained by the office as per detailed below:-

S.No.	Detail	Amount
1	Part II (Security)	Rs.14,90,5400
2	Part III (Deposit works)	Rs.635,56,733
3	Part-V (Withheld)	Rs.1,01,36,78

In pursuance of instruction contained in Receipt & Payment rules, the undisputed/unclaimed amount which lying in Part II & V for more than three years old should have been credited/adjusted to Government Accounts immediately. It should be done immediately under intimation to audit.

Handwritten notes and signatures:
Part II & V
Rs. 14,90,5400
Rs. 635,56,733
Rs. 1,01,36,78
Partly not
Vishal

Audit Para No.3
 (Ref:- Audit Memo No.6 Dated : 30/5/2017)

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Subject :- Short deduction of Rs.8710 /-towards License Fee.

The PWD & Housing Department vide their letter No. F.4(1)/Misc./PWD&H/D-11/2004/2749-2765 dated 10/03/2014 has revised the rates of License Fee and Water Charges (wef 1/7/2013) in respect of Type- II, type III, type IV, Type V Govt. Accommodations situated at Delhi .

During the test check of pay bill registers for the period 2011-12 to 2016-17, it has been observed that the office has not revised License Fee in respect of govt. accommodations allotted to the following officer as per the following details:-

S. No.	Name Designation & Grade Pay	License Fee @ as per PBR	License Fee @ To Be Deducted as per rule	Difference @	Period/ Month	Amount Short Deducted (Rs.)
1	Sh. Y.K.Sharma Ex.Engineer (B-1/111 Type Delhi Admn. Staff Qtr. Shalimar Bagh Delhi)	420 pm	500 pm	80	7/13 to 5/2017 (47 months)	Rs.3760/-
2	Sh.Meenamal, W/c 1266, Type II Gulabi BaghDelhi	135 PM	245 PM	110	9/13 to 5/2017 (45 Month)	Rs.4950/-
Total						Rs.8710/-

The recovery of Rs.8710/- (Rupees Eight Thousand Seven hundred & Ten only) on account of short deduction of license fee of the above mentioned employee may be made, after due verification and under intimation to Audit. Similar other cases may be reviewed.

(Handwritten signatures)

Audit Para No.4

(Ref:-Audit Memo No.9 Dated : -1-6-2017)

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Sub:Non refund/renewed of FDR's/EMD of Performance Guarantee

Para 22.1.2 of CPWD manual envisages that PG/FDR/EMD Security should be refunded to the contractor on completion of the work or after final bill paid whichever is later but while test check of FDR's/ EMD/Performance Guarantee register it has been observed that the following FDR's/EMD/PG have not been refunded to contractors on completion of work as per rules. Detail is as under :-

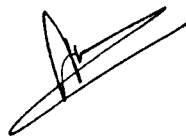
S.No. of register	Date of Receipt in Division	Name of Depositors	Amount
60	02/08/11	Sh. Mukesh kumar	7500/-
119	27/01/12	Rajesh Engineer	500000/-
135	28/03/12	M/s Varun Gupta & Sons	145000/-
136	28/03/12	M/s Varun Gupta & Sons	172500/-
139	03/04/12	M/s Varun Gupta & Sons	25000/-
140	03/04/12	M/s Varun Gupta & Sons	40000/-
215	27/08/12	M/s Varun Gupta & Sons	260500/-
272	09/01/13	Sapphire Engineers	9200/-
277	09/01/13	Sapphire Engineers	13500/-
283	09/01/13	Sapphire Engineers	13600/-
285	09/01/13	Sapphire Engineers	10185/-
286	09/01/13	Sapphire Engineers	10900/-
362	25/02/13	Sharma const.	14300/-
370	07/03/13	Chand Shekhar	8780/-
385	12/04/13	Dabar Const.	19631/-
414	22/06/13	Raj Const.	49000/-
430	27/07/13	Prakash Const.	50000/-
431	27/07/13	Yogesh choudhary	37799/-

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433	01/08/13	Yogesh choudhary	13807/-
463	04/09/13	Prakash Const.	37000/-
465	06/09/13	Ram Narayan & Sons	108000/-
529	03/03/14	Sudesh Jain	25322/-
544	30/06/14	Sharma const.	200000/-
546	31/07/14	Raj const.	40500/-
547	31/07/14	Raj const.	56000/-
549	27/08/14	Gail India	200000/-
561	30/10/14	Classical Ent.	463000/-
569	25/11/14	Sunil Const.	68000/-

The necessary action may be made as per provision of CPWD manual and the above mentioned PG/FDR/EMD may be refunded to the concerned depositor under intimation to audit. Similar other cases may be reviewed.

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Audit Para No.5

(Ref:- Audit Memo No.10 Dated : 5/6/2017)

Subject : Unfruitful expenditure due to forecloser of works.

During test check of records of O/o Executive Engineer, Flood Control Division No.III for the period 2011-12 to 2016-17, it has been observed that Government has bear unfruitful expenditure due to forecloser of works:-

S. No	Name of the work	Contract Awarded to	Date of Foreclose	Expenditure incurred upto date of Foreclose
2012-13				
1	Providing and fixing Porta Cabin and benches in village Chilla Saroda in Trilokpuri AC.	M/s Mange Ram	17.09.13 Foreclosed	167600.00
2015-16				
1	Providing and fixing of Iron Gates for Patparganj village/Pandav Nagar under Mohalla Sabha in AC-57 Patparganj Constituancy.	M/s J.K Builder	26.12.15 Foreclosed	173380.00
2	Providing and fixing of Iron Gates for E and F Pandav Nagar, Janta Garden under Mohalla Sabha in AC-57 Patparganj Constituancy.	Sh. Vikas Kaushik	28.02.16 Foreclosed	306947.00
3	Providing and fixing of Iron Gates for A,B,C,D, Block East Vinod Nagar Delhi under Mohalla Sabha in AC-57 Patparganj Constituancy.	Sh. Vikas Kaushik	06.05.16 Foreclosed	376937.00

The authority of the Division should ensure the clear/encroachment free site before awarding the work to avoid such type of unfruitful expenditure.


(Varun Rahal)

I.A.O. Audit Party No.1

TAN No.1

(Ref:- Audit Memo No.8 Dated : 01/6/2017)

Sub:- Late deposit of labourcess with the Delhi Building and Other Construction Works Welfare Board and non fulfillment of conditions of Delhi Building and other Construction Works Rules, 1998.

The Labour Department vide order No. F.17(10/BOC/PG/Lab/05/207 dated 16.08.2005 conveyed that the Govt. of NCT of Delhi vide Notification No.DLC/CLA/BCW/01/19 dated 10.01.2002 notified the Delhi Building and other Construction Workers (RE&CS) Rules, 2002. Accordingly, the Delhi Building and other Construction Workers Welfare Cess Act, 1996 and Building and other Construction Workers Welfare Cess Rules, 1998 have become operative w.e.f. January, 2002 in the whole of NCT of Delhi.

As per Section 2(d) (i) of the said Act, all Govt. Departments carrying out any building or other construction works shall get themselves registered under Section 7 of the main Act with the concerned District Registering Officer of the Labour Department. It has been observed that although the Division is depositing Labour Cess to the Board yet not registered with Labour Department.

Further, Section 2(d) (ii) of the said Act stipulates that while making the payment to a contractor, the contractee shall deduct mandatory 1% of the amount of cost approved as per the tender notification from the bills at the time of making payment to the contractors. Such amount, as are deducted from the Contractors Bills shall be remitted in favour of Delhi Buildings and Other Construction Welfare Board within a period of 30 days of making such payments.

But, during test check of records of division no.III, I & FCD , L.M.Bandh, Shastri Nagar, Delhi regarding depositing of Labour Cess to the O/o Labour Commissioner, Collector under DBOCWW Cess Act 1996, it has been noticed that there is delay in depositing Labour Cess. Some of the instances have been tabulated as under:-


S. NO.	Labour Cess deducted from the Contractors in running/final Bills for the months of	Deposited vide Cheque No.	Amount	Deposited on	Letter No. and Date
1.	Sep. 11 to March 12	330107 dt 31.03.12	Rs.11,63,919/-	31/3/2012	403 dt 5.04.12
2.	May12 to March 13	330138 dt 31.03.13	Rs.15,14,198 /-	31/3/2013	122 dt 10.04.13
3.	May 13 to Nov.2013	330154 dt 23.12.13	Rs.14,82,691 /-	5/12/2013	5994 dt 24.12.13
4.	Dec.13 to March 14	330162 dt 31.03.14	Rs.939259 /-	31/3/2014	2579 dt 02.05.14
5.	April 14 to July 14	330172 dt 12.08.14	Rs.608875/-	11/8/2014	6590 dt 13.08.14
6	Aug.14 to Dec.14	330172 dt 03.01.15	Rs.1071024/-	2/1/2015	9071 dt 03.01.15

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7	Jan.14 to March 14	330185 dt 31.03.15	Rs.582263/-	31/3/2015	12 dt 04.04.15
8	April 15 to Feb.16	562214 dt 25.07.16	Rs.1690516/-	7/3/2016	5448 dt 22.03.16
9	March 16 to Oct.16	562219 dt 10.11.16	Rs.1807683/-	9/11/2016	4078 dt 10.11.16
10	Nov.16 to March 17	562229 dt 31.03.17	Rs.852886/-	31/3/2017	1420 dt 10.04.17

It is suggested that the labour cess may be deposited immediately to the labour Department. Needful be done and shown to next audit.



Subject: Irregularities in Service Books.

During the test check of records of CD-III Division, I & FCD, L M Bandh office complex, Shastri Nagar, Delhi, the following irregularities have been noticed by the audit:-


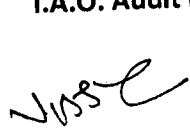

1. As per Rule -257 of GFR service book should be maintained in duplicate of the Government Servant. First copy should be retained and maintained by the H.O.O. and the second copy given to the Govt. Servant for safe custody. In January every year, the Govt. Servant shall hand over his/her copy to his/her office for up-dating which should be returned within 30 days of its receipt. Need full be done and shown to audit.
2. As per rule, the officials/officers service book (who have completed 18 years of regular service or left five years of service before retirement,) will be verified by the PAO concerned and service verification certificate will be pasted on the service book. This procedure has not been done till date..

List of employees due to retired within next five years.

2018		Date of Birth
1.	Sh. Harbir Singh , W/C Beldar	20.01.1958
2.	Sh. Chander Singh , W/C Beldar	10.07.1958
3.	Sh. Braham Singh, W/C Work Assistant	06.07.1958
4.	Sh. K.P Pant W/C ,Work Assistant	06.01.1958
5.	Sh. Anup Singh W/C Beldar	08.10.1958
2019		
1.	Sh. Rakesh Kumar , W/C Beldar	04.11.1959
2.	Sh. Satybir Singh , W/C Beldar	12.07.1959
3.	Sh. Prabhat Kumar, W/C Beldar	15.04.1959
4.	Sh. Suman Shanker , W/C Beldar	01.01.1960
5.	Sh. Satyabir Singh, W/C Beldar	01.01.1960

2020		
1.	Sh. Raju, W/C Beldar	01.09.1960
2.	Sh. Puneet Prasad , W/C Beldar	07.12.1960
3.	Sh. Bhim Rao W/C Beldar	01.12.1960
4.	Sh. Ramesh Chand., W/C Beldar	01.01.1961
2021		
1.	Sh. Bhorl Lal., W/C Beldar	14.04.1961
2.	Sh. Mohan Lal, W/C Beldar	01.01.1962
2022		
1.	Sh. Shiv Kumar Jha , W/C Beldar	01.02.1962
2.	Sh. Khushpal W/C Beldar	25.11.1962
3.	Sh Khushal W/C Beldar	10.01.1962
4.	Sh. Dayal Singh W/C Beldar	19.06.1962.
5.	Sh. Munajiruddin W/C Beldar	01.10.1962
6.	Sh. Hosiyar Singh W/C Beldar	15.01.1962
7.	Sh. Azad Singh W/C Beldar	01.07.1962

Needful be done and shown to next audit.


(Warun Rahal)
I.A.O. Audit Party No.1
 

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PART-II

Current Audit Report (2017-19)

Para No. 1 Irregularity in respect of contingency expenditure charged under work head (Work contingency).
(Ref. audit memo No 05 dated 23.07.2019)

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

The Department provided the record of bill/vouchers for the period 04/2017 to 03/2019. On the scrutiny of the records provided by the Executive Engineer, it has been observed that during said period the contingency expenditure has been incurred for the purchase of office stationary, store item, telephone bill, computer items, service & repairing, electricity bills and water charge had been charged to the work contingency, which is irregular. The detail of a few bill/vouchers on the basis of test audit as given below:-

Sl. No.	C.V. No.	Date	Amount	Purpose of expenditure	Head of A/c to works charged
1	24	12.06.17	9680/-	Computer repair	2711 (NP)
2	25	12.06.17	3500/-	Purchase of Bag	2711 (NP)
3	31	19.07.17	3490/-	Electricity bills	2711 (NP)
4	32	19.07.17	2691/-	MTNL (Telephone)	2711 (NP)
5	61	27.07.17	8704/-	Repair	2711 (NP)
6	54	18.09.17	5850/-	Electricity bill	2711 (NP)
7	63	23.09.17	8445/-	Stationery items	2711 (NP)
8	67	23.09.17	14035/-	Reparing	2711 (NP)
9	74	25.09.17	2937/-	MTNL (Telephone)	2711 (NP)
10	67	29.03.18	13028/-	Misc. items	2711 (NP)
11	68	29.03.18	14981/-	Stationery	2711 (NP)
12	70	29.03.18	27769/-	Repair of Photocopier machine	2711 (NP)
13	71	29.03.18	11856/-	Water charges	2711 (NP)
14	39	21.02.19	5520/-	Electricity charges	2711 (NP)
15	49	26.02.19	7861/-	MTNL	2711 (NP)
16	123	30.03.19	44081/-	Stationery	2711 (NP)
17	158	31.03.19	11036/-	Photocopier	2711 (NP)
18	159	31.03.19	7860/-	Water charges	2711 (NP)

Necessary step should be taken to regularize the contingency expenditure charged under work head (Work contingency) from the competent authority, after due verification, under intimation to audit. Other similar type of cases may also be taken into similar action.



Para No. 2 (i) Unfruitful Expenditure of Rs. 7.22/- lakhs/- due to stoppage of works (formal foreclosure still awaited)
(Ref. audit memo No. 08 dated 25.07.2019)

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 scrutiny of file No F3(10)EE/CD-III/Acs/2017-18 it is revealed that CD-III division awarded the works of "Improvement of street/drains by providing RMC in village Chilla Saroda in AC-55" to M/s CLS construction Pvt. Ltd. at the tendered cost of Rs. 58.54 lakhs which was 24.99% below the estimated cost of Rs. 78.04/- lakhs put to tender with the stipulated date of start and completion of 24.11.2017 and 23.05.2018 respectively. The A/A and E/S for the work was accorded vide letter No.F. No. 1(1)/AC-55(TP)/MLALAD/DUDA/EAST/2017-18/22-32 dated 08.05.2017 for an amount of Rs. 70.07 lakh issued by SDM(HQ)-IV.

The Audit came to notice that the work was awarded without ensuring the availability of clear site as envisaged as per CPWD Manual. The work could not be completed due to reason that the local residents did not allowed for execution of work and work remained suspended for a long time. At the time of stoppage of work amounting to Rs. 7.22/- lakhs 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. 7.22/- lakhs incurred was rendered unfruitful.

(ii) Foreclosure of work due to non availability of clear site
(Ref. audit memo No. 09 dated 29.07.2019)

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 file it is revealed that CD-III division awarded the works of "Disposal of de-silted earth from RD 0 m to RD 6150 m of Ghazipur Drain (MH- 2711 Maintenance Drainage)" to M/s Dyanamic construction 1MC vide agreement no. EE-III/Agt 72/2017-18 at a tendered cost of Rs. 13,50,720/- which as 35.83% below the estimated cost of Rs. 21,04,800/- put to tender with the stipulated date of start and completion of 06.04.2018 and 05.10.2018 respectively.

The Audit came to notice that the work was awarded without ensuring the availability of clear site as envisaged as per CPWD Manual. The work could not be completed due to reason that the clear site was not provided to the contractor and the work could not be started. As per direction of competent authority the above work was foreclosed on 03.08.18.

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 it may be elucidated to Audit that why the para 4.2 of CPWD manual was not observed.

Para No. 3 Recovery of Water Charges of Rs. 6006/-
(Ref. audit memo No. 10 dated 29.07.2019)

Vide order No. F.4(1)/Misc./PWD/Allot/2004/8496-8500 dated 27.07.2012 issued by Dy. Secretary, PWD, Govt. of NCT of Delhi, the rates of water charges have been revised w.e.f. 01.07.2012 as under:-

Type	Revised rates w.e.f. 01.07.12
I	157
II	196
III	236
IV	315
V	472

During the course of audit of Executive Engineer (CD-III), L.M. Bund Office Complex, Shastri Park, Delhi for the period 2017-19, it has been observed that the water charges of following staff members have not been deducted at the revised rate as per detail given hereunder:-

S. No	Name of the employee	Residential Address	Period	Water Charges			No. of month	Amount recover-able (Rs.)
				Due	Deducted	Diff		
1	Sh. Hoshiyar Singh	Type-II, Qtr. No. 1317, Delhi Govt. Flat, Gulabi Bagh	07/2012 to 03/2019	196	157	39	81	3159/-

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2	Sh Meena Mal	Type-II, Qtr. No. 1266, Delhi Govt. Flat, Gulabi Bagh	03/2013 to 03/2019	196	157	39	73	2847/-
Total								6006/-

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Necessary steps should be taken to recover the water charges amounting to Rs. 6006/- from the above mentioned officer/officials, after due verification, under intimation to audit. Other similar type of cases may also be reviewed under intimation to audit.

Para No. 4 Public Works (Suspense) Deposit of Rs. 14,50,28,072/-
(Ref. audit memo No 11 dated: 29.07.2019)

During test check of monthly account of Ex. Engineer, FCD-III, Shastri Park, Delhi for the month of March, 2019, it was observed that an amount of Rs. 14,50,28,072/- was lying outstanding under the head "Public works Deposits" as details given below:-

Classes of Deposits	Amount as on 31.03.2019
Deposits of Contractors as security Part-II	91,73,146/-
Deposits of works to be done Part-III	12,36,24,873/-
Miscellaneous deposit Part V	1,22,30,053/-
	14,50,28,072/-

Heavy accumulation under Part-II of Rs. 91.73 lakh 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. 12.36 crore under Part III was due to non execution of work against deposits. Details of deposits lying outstanding with the Department, amount received, amount spend were not made available & thus it could not be verified how long the deposits were outstanding and which Department were involved. Deposit under Part V has accumulated due to withheld amount from contractor's bill on account of non-sanction of EOT cases, testing defects, pending works etc. Accumulation of Rs. 1.22 crore was indicative of the fact that works for which these amounts were withheld had not been completed satisfactorily.

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

Para No. 5 Recovery of Transport Allowance amounting to Rs. 11,700/-
(Ref. audit memo No 16 dated 01.08.2019)

During the test check of the information provided and scrutiny of Pay Bill Registers for the period 2017-19, it has been found that the following staff members was on Leave (Complete calendar months), as per detail given below, but was paid Transport Allowance:-



S. No.	Name & Designation	Period of leave	No. of complete calendar months for which TA was not admissible	Transport Allowance paid	Overpayment of Transport Allowance to be recovered
1	Sh. Rakesh Kumar, W/C Beldar	30.07.18 to 27.09.18	01 months (August 18)	3852/-	3852/-
2	Sh. Sushil Kumar Sharma, W/C Beldar	13.02.19 to 13.05.19	02 months (March & April 19)	7848/-	7848/-
Total					11700/-

Necessary steps should be taken to recover the Transport Allowances amounting to Rs. 11,700/- from the concerned staff, after due verification, under intimation to audit. Other similar type of cases may also be taken in similar action.

Para No. 6 Recovery of Rs 188/- on account of wrong pay fixation case in r/o Sh. Surendra Kumar Gupta, JE(Civil)
(Ref. audit memo No 19 dated 01.08.2019)

As per instructions issued by the govt., the annual increment will be 3% of Basic pay plus grade pay in the running pay band which is to be rounded off to next multiple of Rs.10 and the only paise is to be ignored while rounding off, but in the following case the above procedure has not adopted.

During the test check of the pay fixation of staff members of O/o Executive Engineer, Flood Control Division No. III, L M Bund, Shastri Park, Delhi, it has been observed that the pay of Sh. Surendra Kumar Gupta, JE(Civil) has been wrongly fixed. The same may be revised as under:-


Date	Pay fixed by the Department	Pay to be fixed by the audit party	Amount to be recovered
01.01.2006	8010+2000	8010+2000	188/- (Annexure-I)
01.07.2006	8320+2000	8310+2000	
01.07.2007	8630+2000	8620+2000	
Promoted to JE w.e.f. 18.12.2007 vide order No.	9300+4200		

Necessary steps should be taken to recover the amount of Rs. 188/- on account of wrong fixation of pay from Sh. Surendra Kumar Gupta, JE(Civil), after due verification, under intimation to audit. Other similar type of cases may also be taken in similar action.

Para No. 7 Non production of records
(Ref. audit memo No. 1 dated 23.07.19)

The following records/information not produced to audit.

1. Condemnation material
2. TR-V Stock


(Ajay Kumar Chandna)
Inspecting Audit Officer
Audit Party No.VI

Test Audit Notes

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TAN 1 **Non-Maintenance of Contractor Ledger** (Ref. audit memo No. 06 dated: 25.07.2019)

Section 10.2 of CPWD Works Manual stipulates that the accounts relating to contracts should be kept in CPWA Form 43 as Contractor Ledger and separate folio or set of folios should be reserved for all the transactions with each contractor and it should be written up and maintained upto date. It further stipulates that the concerned auditor is responsible for completing the contractor ledger before passing the bill to the divisional officer.

During the test check of the records revealed that division is not maintaining the contractor ledger. It could therefore, not be verified in audit as to whether all the transactions viz. advance payments and secured advances were made in terms of provisions of the codes/manuals/contracts. Besides, liabilities if any, of the contractor and abstract of transactions relating to works could not be ascertained.

Necessary step should be taken to proper maintenance of Contractor Ledger

TAN 2 **Improper Maintenance of Cash Book** (Ref. audit memo No.07 dated 25.07.2019)

During the test check of Cash book of Executive Engineer, CD(III), L.M. Bund Office Complex, Shastri Park, Delhi for the audit period from 01.04.2017 to 31.03.2019 the following discrepancies have been noticed:-

1. Upper Columns have not been filled in cash book no. 72, 73 & 74
2. Cutting/overwriting & fluid have been used in the cash book No. 72 at the page no, 92, 99 & 193 & in the cash book No. 73 at the page no. 128,138,147,151,158 & 182 and in the cash book No. 74 at the page no. 4, 12, 27, 28, 31,32,54,63, 92, 95, 100, 123, 131, 144, 151, 156, 161, 169 & 179 without attestation/authentication by the competent authority.

Necessary steps should be taken to rectify the above observations under intimation to audit.

TAN 3 **Unrealistic estimates** (Ref. audit memo No. 12 dated: 29.07.2019)

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 consistency between the tendered amount and actual payment made:-

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(Amount in Lakh)

S. No	Name of the work	Awarded agency	Awarded Amount	Actual Payment made	Difference
1.	Providing and fixing RCC Bench in various parks of A.C-56 (Kondli) (ward No. 213,214,215 and 216)	Sh. Aditya Pratap Singh	2230000.00	2610661.00	380661.00
2.	Providing and Installation/fixing of Open Gym at Ward No 226 in Vishwas Nagar, AC-59 (MLA LAD Fund).	M/s Sushil Kumar & Brother	734135.00	766655.00	32520.00
3.	Construction of AAC block guard wall along left bank of Shahdara Outfall drain and repair of road patches from Chilla Regulator to RD 5075 m bridge	Sh. Sangharsh Singh	1767311.00	1867407.00	100096.00
4.	Restoration/repair of damaged lined section between RD 4550m to RD 4270m of Trunk Drain No. II.	M/s Classical Enterprises	2187392.00	4263048.00	2075656.00
5.	Providing round table RCC Benches in Vishwas Nagar Constituency AC-59 Ward No. 225 and 226 (MLA LAD Fund).	M/s Jai Mata Const.	1171100.00	1183100.00	12000.00
6.	Providing round table RCC Benches in Shahdara Constituency AC-62 (MLA LAD Fund).	M/s Jai Mata Const.	1171100.00	1181500.00	10400.00
7.	Maintenance of Trunk Drain No. I from RD 0m to RD 5260m by by uprooting grass, vegetation and cleaning the bank & slope and by collecting all kind of floating material, grass, clearing of hyacinth, removal of obstructions etc. from water surface of the drain to maintain free flow and clearing of all vegetation along the bank & slope including supply & installation of floating trash barrier at RD 260m & RD 2870m for collection or any other location of drain.	M/s Classical Enterprises	1502240.00	1638761.00	136521.00



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8.	Maintenance of Ghazipur Drain from RD 0 M to RD 6150 M by uprooting grass, vegetation and cleaning the bank and slope and by collecting all kind of rubbish, garbage from drain water surface including clearing /removal of obstructions to maintain free flow for one year including Supply & installation of floating trash barrier at RD 400 M or any other location of drain.	M/s Classical Enterprises	1706427.00	1784704.00	78277.00
9.	Providing and Installation/fixing Open Gym at Ward No 28 E in Shahdara AC-62 (MLA LAD Fund).	M/s Abhishek Enterprises	1263200.00	1266238.00	3038.00
10	Providing and Installation/fixing Open Gym at Ward No. 29 E, 30 E & 31 E in Shahdara AC-62 (MLA LAD Fund).	Sh. Virender Kumar	4540886.00	4559010.00	18124.00
11.	Maintenance of Shahdara Outfall drain from RD-0m to RD-5800m by uprooting grass, vegetation and cleaning the bank and slope and bycollecting all kind of rubbish, grass from drain water surface including cleaning/removal of obstructions to maintain free flow for one year including supply & installation of floating trash barrier at RD-1000m & RD-5600m or any other location of drain	Sh. A.C Sharma	1983742.00	2041786.00	58044.00
12.	Disposal of desilted earth from RD 0m to RD 1980m of Trunk Drain No. II	M/s Dynamic Const. INC	910600.00	1136385.00	225785.00
13.	Removal of obstructions from the bed of drain and disposal the same from RD 1980m to RD 3900m of Trunk Drain No. II	M/s Raj Const.	1478800.00	1803808.00	325008.00

14.	Providing and Installation/fixing of children Play Equipments at Ward No. 29 E, 30 E and 31 E in Shahdara AC-62 (MLA LAD Fund).	Sh. Vikas Kaushik	2449100.00	3394962.00	945862.00
15.	Construction of boundary wall of Industrial Sheds at Plot number B-45, Jhilmil Tahirpur Industrial Area, Shahdara Assembly Constituency, AC-62.	M/s Raj Const.	1384445.00	1690320.00	305875.00
16	Repair and maintenance of existing bridges including wiremesh, railings etc. at New Ashok Nagar Bridge	M/s Jai Mata Const.	590576.00	670973.00	80397.00
17	Repair and maintenance of existing bridges including wiremesh, footpath, railings etc. at Khichripur Bridge.	M/s Jai Mata Const.	722191.00	785317.00	63126.00
18	Repair and maintenance of existing bridges including wiremesh, railings etc. at Dharamshila Bridge.	M/s M.B Const.	1147080.00	1325259.00	178179.00
19	Providing and fixing RCC Bench at Ward No. 19 under in MLA LAD Fund in AC - 59 Vishwas Nagar.	Sh. Naresh Sharma	660375.00	748425.00	88050.00
20	Providing and fixing Open Gym at Ward No. 19 under the MLA LAD Fund in AC - 59 Vishwas Nagar Constituency	Sh. Vikas Kaushik	3830600.00	3832218.00	1618.00
21	Construction of pedestrian path (Bridge) U/S of existing bridge at RD 3600m of Trunk Drain No. II.	Sh. Ashok Katyal	861710.00	1086000.00	224290.00
22	Installation of Porta cabin, lighting arrangements in nursery area and miscellaneous repair works such as repair of fencing painting of gates etc. for DPG nursery near D.T.C. Millennium Bus Depot.	Sh. Ajay	1937759.00	2152112.00	214353.00
23	Providing and fixing 20 Sets Open Gym at Vishwas Nagar Constituency AC- 59 (MLA LAD).	Sh. Vikas Kaushik	5653388.00	5701000.00	47612.00

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24	Providing and fixing Open Gym at Ward of Vishwas Nagar Constituency AC- 59, Ward E-20 under the MLA LAD Fund (MH- MLA LAD Fund).	Sh. Virender Kumar	5666982.00	5668000.00	1018.00
25	Making arrangement for Chhath Pooja Utsav at various location of Chhath Ghats at both side of banks Over Hindon Canal (2018).	M/s Raj Const.	2161599.00	2185124.00	23525.00

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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 25 works executed were escalated.

The audit needs clarification regarding these escalation of these amounts

TAN 4 Improper maintenance of Pay Bill Registers
(Ref. audit memo No 14 dated 31.07.2019)

During the test check of pay bill register for the audit period 2017-19, the following shortcomings have been noticed:-

1. Alphabetical Index of Employees has not been maintained.
2. Page counting certificate has not been recorded in the PBR.
3. At the close of every financial year horizontal and vertical totals should be squared up. But on scrutiny of PBR it was noticed that same were not done. Horizontal and vertical totals should be worked out and shown to next audit.
4. Upper Columns i.e. PAN No., Govt. Accommodation detail, Pay Scale, Service Verification, DOB etc. have not been filled in most cases.
5. A number of cutting/overwriting in the PBR has not been authenticated by the DDO.
6. Monthly entries of Pay & allowances entered in the PBRs have not been signed by DDO.
7. Abstract of Pay Bills (GAR-18) has not been maintained in the PBR.

Necessary steps should be taken to update the PBR under intimation to audit.

TAN 5 Improper maintenance of Service Books
(Ref. audit memo No. 15 dated 01.08.2019)

During scrutiny of Service Books, the following observations are made:-

- 1) **Service Book to be shown to the official every year.**
SR-202 stipulates that Service Book is required to be shown to the official every year and his signature obtained in token of his perusal. The Government servant will ensure that his services have duly been verified and certified as such, before affixing his signature. However, it



has been observed that the Service Book was shown to none of the official as there was no signature of the official obtained in the Service Book. 7

2) **Re-attestation of Bio-data:**

The particulars of each Govt. servant at the first page of Service Book should be re-attested after every five years. But this has not been followed in most of the cases.

3) **Verification and communication of qualifying service after 18 years of service**

Further, as per rule 32 of CCS (pension) Rules. Verification of service of the government servant should be done on completion of 18 years of qualifying service or 5 years before the date of retirement whichever is earlier and a certificate be issued in the prescribed form no. 24 to the official concerned. The said certificate has not been found pasted in the Service Book of Officers/officials after verification of service from the concerned PAO.

4) Photo of the employee should be pasted and attested at first page of Service Book. However, in the most of the cases, photos have not been found pasted/or attested.

5) Entry of Aadhar Number has not been made in the service book of staff as per instruction circulated by the Pr. Secretary (Finance) Finance Deptt. GNCT of Delhi. Vide No. F3 (03) / 2015/T-1/Pr.AO/ 2025-26 dated 10.09.2015. It has further been advised that detail of Aadhar Number of employee in pension papers of the employees who are going to retire should invariably be made so as to enable the PAO to mention the details of Aadhar Number in pension payment orders.

6) Rule 26(1) of CCS (Leave Rule) stipulate that the credit of Earned leave/ HPL should be afforded in advance in leave account on 1st January and 1st July of every year but the Department has not adopted this system. However, in the most of the cases, the leave account has not been signed/updated/recorded in the Service Book properly.

Necessary step should be taken to remove the above mentioned shortcoming.

TAN 6 Improper maintenance of Stock Registers.
(Ref. audit memo No 17 dated 01.08.2019)

(I) **Physical Verification of Non-Consumable and Consumable Stock.**

Rule 213(1) and 213(2) of GFR 2017 stipulates that physical verification of Fixed Assets (Non-Consumable items) and consumable goods & material should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register.

On scrutiny of the Stock registers of 2016-18 produced to Audit Party, it has been observed that no physical verification of consumable and Non-Consumable items as well as Consumable items was undertaken by the O/o Executive Engineer, CD-III, I&FC, Shastri Park, Delhi

(II) **The following discrepancies have also been noticed:-**

- (a) A number of cutting/overwriting made in the stock register has not been authenticated by the store officer/incharge.



(b) Initials of store keeper/Officer-in-charge and the initials of recipient are done by the same officer/official. (6)

Necessary steps should be taken for proper maintenance of all the Stock Registers and conducting annual physical verification of consumable/non consumable store, under intimation to audit.

TAN 7 Non completion of work
(Ref. audit memo No. 18 dated 01.08.2019)

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	Name of the work	Awarded agency	Awarded Amount	Stipulated date of start	Stipulated date of completion	Actual date of completion	Delay period
01	Providing and fixing RCC Bench in various parks of A.C-56 (Kondli) (ward No. 213,214,215 and 216)	Sh. Aditya Pratap Singh	2230000.00	10.06.17	09.10.17	28.03.18	05 Months
02	Construction of AAC block guard wall along left bank of Shahdara Outfall drain and repair of road patches from Chilla Regulator to RD 5075 m bridge	Sh. Sangharsh Singh	1767311.00	01.08.17	30.09.17	31.05.18	08 Months
03	Restoration/repair of damaged lined section between RD 4550m to RD 4270m of Trunk Drain No. II.	M/s Classical Enterprises	2187392.00	06.09.17	05.01.18	16.07.18	06 Months
04	Providing round table RCC Benches in Vishwas Nagar Constituency AC-59 Ward No. 225 and 226 (MLA LAD Fund).	M/s Jai Mata Const.	1171100.00	14.09.17	13.12.17	06.08.18	07 Months

05	Providing round table RCC Benches in Shahdara Constituency AC-62 (MLA LAD Fund).	M/s Jai Mata Const.	1171100.00	14.09.17	13.12.17	14.05.18	05 Months
06	Maintenance of Trunk Drain No. I from RD 0m to RD 5260m by by uprooting grass, vegetation and cleaning the bank & slope and by collecting all kind of floating material, grass, clearing of hyacinth, removal of obstructions etc. from water surface of the drain to maintain free flow and clearing of all vegetation along the bank & slope including supply & installation of floating trash barrier at RD 260m & RD 2870m for collection or any other location of drain.	M/s Classical Enterprises	1502240.00	24.11.17	30.11.18	21.01.19	02 Months
07	Maintenance of Ghazipur Drain from RD 0 M to RD 6150 M by uprooting grass, vegetation and cleaning the bank and slope and by collecting all kind of rubbish, garbage from drain water	M/s Classical Enterprises	1706427.00	24.11.17	23.11.18	21.01.19	02 Months

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	surface including clearing /removal of obstructions to maintain free flow for one year including Supply & installation of floating trash barrier at RD 400 M or any other location of drain.						
08	Providing and Installation/fixing Open Gym at Ward No 28 E in Shahdara AC-62 (MLA LAD Fund).	M/s Abhishek Enterprises	1263200.00	24.11.17	23.01.18	31.01.18	08 Days
09	Maintenance of Shahdara Outfall drain from RD-0m to RD-5800m by uprooting grass, vegetation and cleaning the bank and slope and bycollecting all kind of rubbish, grass from drain water surface including cleaning/removal of obstructions to maintain free flow for one year including supply & installation of floating trash barrier at RD-1000m & RD-5600m or any other location of drain	Sh. A.C Sharma	1983742.00	14.12.17	13.12.18	13.01.19	01 Months
10	Disposal of desilted earth from RD 0m to RD 1980m of Trunk Drain No. II	M/s Dynamic Const. INC	910600.00	20.02.18	19.05.18	03.07.18	1½ Months

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11	Removal of obstructions from the bed of drain and disposal the same from RD 1980m to RD 3900m of Trunk Drain No. II	M/s Raj Const.	1478800.00	20.02.18	19.05.18	11.08.18	03 Months
12	Providing and Installation/fixing of children Play Equipments at Ward No. 29 E, 30 E and 31 E in Shahdara AC-62 (MLA LAD Fund).	Sh. Vikas Kaushik	2449100.00	22.03.18	21.07.18	09.08.18	19 Days
13	Construction of boundary wall of Industrial Sheds at Plot number B-45, Jhilmil Tahirpur Industrial Area, Shahdara Assembly Constituency- 62.	M/s Raj Const.	1384445.00	05.04.18	04.07.18	07.01.19	06 Months
14	Restoration of Shahdra Link Drain from RD-900m to RD-4550m.	Sh. Ashok Kumar Arora	700231.00	06.04.18	05.06.18	14.08.18	02 Months
15	Painting and repairing of Bridge and Boundary Wall (L/s and R/s) between RD 0m to RD 1300m at Trunk Drain No. II.	Sh. Ashok Kumar Arora	686104.00	06.04.18	05.05.18	01.11.18	06 Months
16	Providing and fixing wire mesh fencing at Left Side Bank of RD 3200m to RD 3600m of Trunk Drain No. II.	M/s Jai Mata Const.	2503233.00	07.05.18	06.08.18	12.02.19	06 Months
17	Providing and fixing RCC Bench at Ward No. 19 under in MLA LAD Fund in AC - 59 Vishwas Nagar.	Sh. Naresh Sharma	660375.00	27.07.18	26.09.18	05.12.18	02 Months

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18	Providing and fixing Open Gym at Ward No. 19 under the MLA LAD Fund in AC - 59 Vishwas Nagar Constituency	Sh. Vikas Kaushik	3830600.00	27.07.18	26.10.18	31.10.18	05 Days
19	Construction of pedestrian path (Bridge) U/S of existing bridge at RD 3600m of Trunk Drain No. II.	Sh. Ashok Katyal	861710.00	13.09.18	12.11.18	14.12.18	01 Months
20	Installation of Porta cabin, lighting arrangements in nursery area and miscellaneous repair works such as repair of fencing painting of gates etc. for DPG nursery near D.T.C. Millennium Bus Depot.	Sh. Ajay beer Singh	1937759.00	10.10.18	09.12.18	15.03.19	03 Months

Necessary step should be taken for completion of work within time limit under intimation to audit.


(Ajay Kumar Chandna)
Inspecting Audit Officer
Audit Party No.VI

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Annexure-I

Sh. Surendra Kumar Gupta, JE(Civil)

Period	B.P	G.PAY		DUE		HRA	Trp. All.	Total	B.P	G.P	DRAWN		HRA	Trp. All.	Total	DIFFERENCE
		DA	2000	DA	2000						DA	2000				
1/06 TO 6/06	8010	2000	0	0	0	0	0	10010	8010	2000	0	0	0	0	10010	0
JULY,2006	8310	2000	206	0	0	0	0	10516	8320	2000	206	0	0	0	10526	10
AUG, 2006	8310	2000	206	0	0	0	0	10516	8320	2000	206	0	0	0	10526	10
SEPT.06	8310	2000	206	0	0	0	0	10516	8320	2000	206	0	0	0	10526	10
OCT.06	8310	2000	206	0	0	0	0	10516	8320	2000	206	0	0	0	10526	10
NOV.06	8310	2000	206	0	0	0	0	10516	8320	2000	206	0	0	0	10526	10
DEC.06	8310	2000	206	0	0	0	0	10516	8320	2000	206	0	0	0	10526	10
Jan.07	8310	2000	619	0	0	0	0	10929	8320	2000	619	0	0	0	10939	11
Feb.07	8310	2000	619	0	0	0	0	10929	8320	2000	619	0	0	0	10939	11
March07	8310	2000	619	0	0	0	0	10929	8320	2000	619	0	0	0	10939	11
April07	8310	2000	619	0	0	0	0	10929	8320	2000	619	0	0	0	10939	11
May07	8310	2000	619	0	0	0	0	10929	8320	2000	619	0	0	0	10939	11
June07	8310	2000	619	0	0	0	0	10929	8320	2000	619	0	0	0	10939	11
JULY,2007	8620	2000	956	0	0	0	0	11576	8630	2000	957	0	0	0	11587	11
AUG, 2007	8620	2000	956	0	0	0	0	11576	8630	2000	957	0	0	0	11587	11
SEPT.07	8620	2000	956	0	0	0	0	11576	8630	2000	957	0	0	0	11587	11
OCT.07	8620	2000	956	0	0	0	0	11576	8630	2000	957	0	0	0	11587	11
NOV.07	8620	2000	956	0	0	0	0	11576	8630	2000	957	0	0	0	11587	11
01.12.07 to 17.12.07	4727	1097	524	0	0	0	0	6348	4733	1097	525	0	0	0	6355	7
Total																188

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