

(77)

**DIRECTORATE OF AUDIT  
GOVERNMENT OF N.C.T. OF DELHI  
4<sup>TH</sup> LEVEL, C- , DELHI SECTT,  
I.P. ESTATE, NEW DELHI-110002**

**Sub: - Audit report of office of the Executive Engineer, Civil Division No. 04, Irrigation & Flood Control Department, L.M.Bund Office Complex,Shastri Nagar, Delhi-31 for the period 2016-19.**

**INTRODUCTION**

The test audit on the accounts of the office of the Executive Engineer, Civil Division No. 04, Irrigation & Flood Control Department, L.M.Bund Office Complex,Shastri Nagar, Delhi-31 for the period 2016-19 was conducted by field Audit Party No- III, comprising of Shri Ram GopalVerma, I.A.O., and Sh. SatvinderSingh,AAO from 06.05.19 to 17.05.19 (10 working days). D.A.C.R audit of the said college has been conducted up to 2017-18.

**AIMS AND OBJECTIVE OF THE DEPARTMENT**


Division no. IV I&FCD Department has the work of maintenance and construction of Trunk drain, Bund Drain, Relief Drain and escape Drain from RD 10330M to RD 13387 M with preparation of drainage system of trans-yamuna area including various work of unauthorized colony. The division is headed by an Executive Engineer with four Assistant Engineers, Accounts Branch and establishment Branch

**HOD/H.O.S/D.D.O's/CASHIERS-**

The following officials have served as HOD/HOO/DDO/Cashier during 2016-19

S.No.	Name & Designation	From	To
<b>Head of Office</b>			
1.	Sh. J.K. Jats, Ex-Engineer	01.04.16	31.05.16
2.	Sh. Sarbachan Singh, Ex-Engineer	01.06.16	30.11.17
3.	Sh. R.K. Verma, Ex-Engineer	01.12.17	31.03.19
<b>Drawing &amp; Disbursing Officer</b>			
1.	Sh. J.K. Jats, Ex-Engineer	01.04.16	31.05.16
2.	Sh. Sarbachan Singh, Ex-Engineer	01.06.16	30.11.17
3.	Sh. R.K. Verma, Ex-Engineer	01.12.17	31.03.19
<b>Accounts Functionary</b>			
1.	Sh. Vishal Sharma, AAO	01.04.16	27.04.16
2.	Sh. VinayKumar, AAO	28.04.16	31.10.18
3.	Sh. Sanjay Pawar, AAO	01.11.18	31.03.19
<b>Cashier</b>			
1.	Sh. LokeshKumar, LDC	01.04.16	27.04.16
2.	Sh. JintendraKumar, LDC	28.04.16	31.10.18
3.	Sh. Manish Mittal, Sr. Asstt.	01.11.18	31.03.19

12A1C



**Budget Allocation and Expenditure for the year 2016-19**

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Year	Head	Budget (In thousand Rs.)	Expenditure (In thousand Rs.)
2016-17	Plan	2695.24	2556.35
	Non plan	3022.30	2844.29
2017-18	Plan	3295.45	3273.26
	Non plan	3310.00	3219.36
2018-19	Plan	2063.17	1645.53
	Non plan	2624.00	2620.38

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**Statutory Audit**

Statutory audit of the Executive Engineer, Civil Division No. 04, Irrigation & Flood Control Department, L.M.Bund Office Complex, Shastri Nagar, Delhi-31 has been conducted by AG (Audit) upto 2017-18.

**Vacancy Statement**

S. No.	Name of Post	Sanctioned Post	Filled	Vacant
1.	Group-A	01	01	00
2.	Group-B	06	05	01
3.	Group-C	25	18*	07
<b>Total</b>		<b>32</b>	<b>24</b>	<b>08</b>

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\*5 posts are filled on contractual staff  
51 work charged staff working in Division against the sanctioned post of 51

**Maintenance of Records**

The maintenance of records of Executive Engineer, Civil Division No. 04, Irrigation & Flood Control Department, L.M.Bund Office Complex, Shastri Nagar, Delhi-31 was found satisfactory subject of observations made in current audit report.

**PART-1A  
Old Audit Report**

The position of previous audit objections is as under :-

Year	Outstanding		Settled This Time			Still Outstanding		
	Para	Recovery	Para	No.	Recovery	Para	No.	Recovery
1978-79	01	854	0	0	0	01	1	854
1979-80	05	1500	0	0	0	05	2-6	1500
1994-97	05	10978	0	0	0	05	7-11	10978
1997-03	06	33857	0	0	0	06	12-17	33857
2003-06	07	0	0	0	0	07	18-24	0
2006-08	07	0	0	0	0	07	25-31	0
2013-16	09	36328	02	2,3	13136	07	32-38	23192
<b>Total</b>	<b>40</b>	<b>83517</b>	<b>02</b>		<b>13136</b>	<b>38</b>		<b>70381</b>

**PART-IB**

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**Current Audit Report**

This time 14 preliminary audit memos were issued, 02 memo have been settled on the spot remaining 12 memos have been converted into 06 paras & 06 TAN with the recovery of Rs. 4290/- and incorporated in Current Audit Report as Part-II.

Memo No.	Para No.	Subject	Recovery pointed out	Recovery effected/verified	Recovery still outstanding
10	Settled	Short deduction of UTEGIS	2280	2280	0
12	02/	Short deduction of License fee	4290	0	4290
		<b>Total</b>	<b>6570</b>	<b>2280</b>	<b>4290</b>



**Internal Audit Officer**

PART-I (OLD AUDIT REPORT 1978-79 TO 1997-2003)

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Para-1  
P1

**A (1978-79)**

**PARA No:-28 Telephone Register**

A scrutiny of telephone register had revealed following discrepancies:-

(a) **Non-Refund of T.C.D charges of Rs.850/-:-** It was observed that Temporary, Telephone No 212880 at the office shahdara bandh and the other No 85-3792 at the residence of Shri B.N. Sharma in Ghaziabad were installed. Detail of payment to telephone authority is given below:-

	Telephone No	Telephone No.
Rent for	212880	85-3792
	225.00	180.00
T.C.Deposit	600.00	250.00
	100.00	50.00
Installation Charges		
	925.0	480.00

Although telephone bills amounting to Rs.212.70 and 117.00 respectively were paid to telephone authority on account of telephone charges but refund of T.C.Deposit amounting to Rs.850.00 (600.00 + 250.00) was still not obtained from telephone authority. Needful may please be done now under intimation to audit.

(b) The trunk call charges of Rs.4/- of no 489 made on 21.2.79 may either be declared official work or cost recovered from the official making cash.

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**B (1979-80)**

**PARA NO:-31 Refund -Temporary connection deposit-Telephone**

It is seen from the records that the following amounts of temporary connection charges in r/o temporary telephone was still awaited from the P&T Department. Early action may be taken to get the refund under intimation to audit:-

S.No.	Telephone No.	Location	Name of the official	Amount in Rs.
1.	803650	A/3-230 Janakpuri in 1979	Sh.G.S.Arora,AE	1000/-
2.	551563	-----do----- 1980	-----do-----	500/-

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**PARA NO:-40 Non-Credit of Stores.**

It is seen from CV No.9 of 8.2.80 that a sum of Rs.280/- was paid to training cum-production centre for the supply of 200 GPF Pass Books. No record was produced to audit wherein the pass-books were brought on charge. Please intimate how these 200 books were accounted for.

(ii) Further, on reverse of letter No. P(1)/79-80-TCPC/59 of 19.1.80 attached with the bill there are records which read "with the remarks that this office has not received any Pass Books mentioned in the enclosed bill. The No and date of the supply order of this office may be mentioned so that the matter may be traced out further. There remarks were meant for "Supdt TCPC, Punjabi Bagh". It is thus clear that instead of sorting out the matter, payment was made. This requires elucidation.

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Para-2  
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Para-3  
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PARA NO:-43

Name of Work:-

Construction of Trunk Drain No 1 from RD  
6660 M to RD-8575 M.

- Peru-4
- (i) Tenders for the above work were invited by the Executive Engineer FCD No IV after complying with all the codal formalities. The data for opening the tender was 15.11.79. Consequent upon the issue of N.I.T., nine tenders were sold, but only 5 contractors submitted their tenders as detailed below:-
- |                              |                           |
|------------------------------|---------------------------|
| 1. Shri Bhagwan Dass Nagpal, | 2. M/s Hem Raj Gopi Cand, |
| 3. Shri Hira Nand Khera,     | 4. Shri Mohd Rafim        |
| 5. Shri Kartar Singh.        |                           |
- (ii) The following 4 contractors did not submit their tenders.
- |                             |                           |
|-----------------------------|---------------------------|
| 1. Shri Hans Raj Sharma,    | 2. Shri Chaman Lal Sethi, |
| 3. Shri Amrik Singh Parmar, | 4. Shri Abdul Aziz.       |
- (iii) The work was awarded to M/s Hem Raj Gopi Chand, the lowest tenderer for Rs.10,75,644/66 at 29.89% above the estimated cost, with the prior approval of SE vide his letter No SE(F)/Div/IV/TS/79-80/CW/76 dated 11.12.79. As per the agreement the work was to be started w.e.f.2.1.80 and to be completed on 1.7.80 i.e. after six months. However, the work was physically completed on 24.3.81 and sanction for extension of time was accorded by SE vide his letter No SE(F)/Div/IV/Works/14/SW/24 dated 3.2.82 without levy of compensation. In this connection, it was seen from letter No. AF-II/Wks/65508575/79-80/571 dated 15.12.81 from AE O/C that the hindrance register was not available because Shri Kuldip Singh, JE did not hand over the charged. Divisional office brought the above facts to the notice of SE while requesting for time extension sanction vide letter No.EE/IV/Accts/44/79-80/196-197 dated 13.1.82. The hindrance for 297 days was prepared by the Divisional Office with the help of other available records. In this connection the following points were observed.
- (i) The hindrance register is the basic documents on the basis of which the hindrance report could be prepared and extension of time granted. It is, therefore, not clear to audit as to how the hindrances occurred during the period could be justified without authentic documents in hindrance register. It is not acceptable to audit and a sum of Rs.52,000/- (Appx) may be recovered from the contractor as a compensation for not completing the work within the contracted period as provided for in clause 2 of the agreement.
- (ii) Since hindrance register was one of the most important documents, its loss was to be investigated and responsibility pin pointed. Please intimated action taken in the matter.
- (iv) As per clause 19(D) of the Agreement, the contractor was to submit to Div office a labour report on every fortnight failing which he as liable to pay a sum not exceeding Rs.50/- for each fortnight. As per records the contractor did not submit any labour report for the entire period from 2.1.80 to 24.3.81. Hence a sum of Rs.1300/- (Appx) was to be recovered from the contractor, which was not recovered. This may now be recovered under intimation to audit.
- (v) As per clause 36 of the agreement the contractor was to employ a graduate Engineer where the cost of work exceeds 5 lacs. In case he

failed to employ the engineer, he was liable to pay a sum of Rs.2000/- for each month. It was, however, seen from letter No. EE/iv/Accts/44/79-80/635 dated 15.2.80 that the contractor did not employ the engineer. Hence he was to pay a sum of Rs.29,000/- (approx) for the above period, which may now be recovered under intimation to audit.

(vi) It was also seen that Review Notes were to be filled by the supervising officer with the result of the check exercised on the work. This was not done as seen from MB No.85, 22 etc. In the absence of which the measurement made in r/o work could not be confirmed as authentic/satisfactory. In view of the above please intimate the reasons how the Running bill/ final bill was paid without the authentication of MB.

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PARA NO:-44 Cement Stock Register.

During the test check of Surya Nagar Cement Stock Register, it was seen that Qty 680 bags of cement was issued to the contractor for the work "Construction of 4 lane bridge under G.T.Road across Trunk Drain No.2 at RD 4540m on 23.7.79 (Contractor Shri Amar Singh Parmar) perusal of indent Nos. AEII/Cement/79-80/150 dated 21.7.79 and 125 dated 16.7.79 kept in file No. EE/IV/AE-II/Est-3/78-79 reveals that Qty 342 and 238 cement bags respectively were issued on 23.7.79 in the above indents and signatures in token of having received the cement were obtained. The total of above Qty viz. 342+238 comes 580 bags, whereas in the stock register Qty 680 bags were issued.

It was further seen from the site stock Register that Qty 680 bags were also accounted for therein. Although Qty issued is 680 bags was BOC in the site Register, yet it is not clear to audit as to how against the indent of 580 bags and that 100 when 680 bags were allowed to be passed out from the store and the receipt was obtained from the contractors representative for this much Qty viz 580 bags. It is, therefore, obvious that there was not proper control over the movement of cement from the central stock. This may be looked into and result intimated to audit stating interalia remedial measures proposed to be taken to ensure vigil and control in the store.

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Para-6  
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PARA NO:-46 Name of Work:-

Construction of bridge on trunk Drain No 1 from RD 4710 M.

Tenders for the above work were invited by the Executive Engineer FCD No IV after complying with all the codal formalities. The date for opening the tender was 21.02.79. Only 4 tenders were shown to have been sold to the following contractors:-

- |                                     |                          |
|-------------------------------------|--------------------------|
| 1. M/s Kundan Lal Khurana,          | 2.M/s Amar singh Parmar, |
| 3. United Tech. Consultant Pvt Ltd, | 4. M/s Mam Chand Dhima,  |

Out of 4 tenders only three tender were received from the following contractors:-

- |                                     |                          |
|-------------------------------------|--------------------------|
| 1. M/s Kundan Lal Khurana,          | 2.M/s Amar singh Parmar, |
| 3. United Tech. Consultant Pvt Ltd, |                          |

(71) (73) (72)

The total cost mentioned in the tenders by the above contractors was as follows:-

1. M/S Kundan Lal Khurana, lump sum Rs.7,10,000/- inclusive of diversion Road and Load testing as per NIT and nothing will be claimed for these allied items.
2. M/S Amar Singh Parmar, lump sum Rs.6,75,000/- exclusive the cost of diversion road and load testing of the bridge.

But after adding the cost of diversion road the lump sum offer comes to Rs.6,75,000 + 28,793=7,03,793/-. The cost of test loading as mentioned by the contractor in his tending letter is Rs.6000/- thus raising the lump sum offer for Rs.7,03,793/- + Rs.6,000/- =7,09,793/- as shown in the file No EE/IV/Accts/79/78-79 page 21. The tender amount of the lump sum in r/o this contractor is thus down than the lump sum offer of M/s Kundan Lal Khurana.

3. The complete case was sent to Chief Engineer duly recommended the offer of M/s Amar Singh Parmar being the lowest vide letter No. EE/IV/Accts/79/78-79/947 dated 3.3.79 for approval. But the Chief Engineer directed to EE FCD-IV to call both the contractors for clarification and negotiation vide letter No 28 F/Tender/Bridge/RD4710/234 dated 20.3.79.

The negotiation was conducted & the work was awarded to M/s Kundan Lal Khurana vide EE FCD-IV letter No EEIV/Acs-79/78-79/2260-70 dated 19.5.79 as per acceptance conveyed by the --- No. CEF/w-476(12)RD 4710/78-79/559 dated 14.5.79 at a lump sum amount of Rs.7.10 lacs.

In this connection, it may please be explained as to how the above work was awarded to M/s Kundan Lal Khurana who was not the lowest. No reason/ justification in support thereof was recorded on comparative statement or else where.

As the work was awarded to M/s Kundan Lal Khurana contractor. The contractor should submit the fortnightly labour report to sub-division/Div office as required under the clause 26B of the agreement failing which the contractor is liable to pay Rs.50/- for each fortnight. But it was observed that since the work was started on 3.6.79 and completed on 31.7.80 as per para B67 of the file no labour report was submitted by the contractor in the office so the recovery at the rate of Rs.50/- for each fortnight appx Rs.1450/- may please be made from the contractor under intimation to audit.

Further it was observed that the contractor did not employ the degree holder Engineer, and no record in support thereof was shown to audit. This was in contravention of the clause 36 of the agreement.

As per clause of the agreement the contractor should employ a qualified/degree holder engineer, failing which Rs.2000/- per month may be recovered from the contractor. Hence Rs.28,000/- approx may please be got recovered from the contractor under intimation to audit.

As per letter of M/s Kundan Lal Khurana attached in the file at page 312, the work was completed physically and practically by the contractor on 31.7.80, but on scrutiny of the file it was observed that defects of settled side slope pitching and removal of pipe under the diversion road were not removed as per letter of EE No EE IV/Accts/29/78-79/159-160 dated

20.1.81 written to the contractor. The defects pointed out in the above letter were not removed in spite of repeated written request on 23.7.81, 3.10.81. On 24.11.81 the EE FCD-IV sent the requested A/D letter to M/s Kundan Lal Khurana for removal the defects as pointed out from time to time in the letter No. EE IV/Acs-79/78-79/4419-4421 dated 24.11.81. The report of the Asstt. Engineer also indicated that the defects have never been removed by the contractor.

However as per latest letter No. 3510 dated 30.5.83 addressed to the AE, it was intimated to the sub Division office that the defects were due to non-provision of drainage facilities where the bricks work resulted in damage to pitching. Hence the contractor was not to be penalized. Nothing could be made available on record to prove that the defects developed during maintenance period and pointed out to the contractor were on contract's part. It gives an indication that the contractor is being given/ has been given an unintended default in the execution of the contract by way of non-recovery of the due amount a non-rectification of defects. The matter may kindly be got investigated and brought to the notice of higher authority and result be intimated to audit.

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**C (1994-97)**  
**PARA NO: 51 (Income Tax)**

Para-7  
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During the course of audit of the Income Tax calculations for the year 94-95 to 96-97 in r/o the office of the Executive Engineer, FCD-IV, L.M.Bund, Geeta Colony Delhi, the following discrepancies have been noticed:-

**Accrued Interest on NSC:-**

In the year 94-95 & 96-97 the rebate on accrued interest on NSC's have been allowed without taking the amounts of interest in the total income of the officer. As per Income Tax rules, the rebate on the accrued interest on NSC can be allowed only after taking into consideration the amount of interest in the total income of the official. The aforesaid affair has resulted in the less recovery of the Income Tax in r/o Sh. S.K.Joshi. However, the revised calculation as given below:-

**Shri S.K.Joshi AE (94-95)**  
 Saving GPF Rs. 2280/-  
 UTGIS Rs. 720/-  
 LIC Rs. 3517/-  
 NSC Rs. 15000/-  
 ULIP Rs. 6000/-  
 UTI Rs. 6000/-  
 Income on NSC Rs. 5128/-

Total Rs. 38645/-  
 + HBA Rs. 2500/-

Total Rs. 41145/-

Total Income Rs. 86508/-  
 Standard Deduction (-) Rs. 15000/-

Add NSC Rs. 71508/-  
 Rs. 5128/-

or say Rs. 76636/-  
 Rs. 76640/-

Income Tax Rs. 9992/-  
 Rebate Saving Rs. 8229/-

Balance Tax Rs. 1763/-  
 Already Paid (-) Rs. 124/-

To be recovered now Rs. 1639/-



69  
311  
58  
60

Shri S.K.Joshi AE (96-97)

Saving GPF Rs. 2520/-  
 UTGIS Rs. 720/-  
 LIC Rs. 2200/70  
 NSC Rs. 35000/-  
 ULIP Rs. 6000/-  
 UTI Rs. 6000/-  
 Income on NSC Rs. 9077/-

Total Rs. 55517/70  
 + HBA Rs. 2500/-  
 Total Rs. 41145/-

Total Income Rs. 116046/-  
 Standard Deduction (-) Rs. 15000/-

Add NSC Rs. 101046/-  
 Rs. 9077/-

or say  
 Income Tax Rs. 110123/-  
 Rebate Saving Rs. 110125/-  
 Rs. 18036/-  
 Rs. 11104/-

Balance Tax Rs. 6932/-  
 Already Paid (-) Rs. 3391/-

To be recovered now Rs. 3541/-

Rebate allowed on the repayment of interest on HBA and LIC Policy of Rs. 1104/- dated 28.3.96 is disallowed. Rs. 5180/- calculated above may be recovered from Shri S.K.Joshi and deposited into Govt account under major head 0021 Income Tax on salaries. Compliance may be shown to audit.  
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**PARA NO. :-52 (LIVERIES)**

During the course of audit of the liveries records for the year 1994-95 to 96-97 in r/o the office of the Executive Engineer, FCD-IV, L.M.Bund, Geeta Colony Delhi, it has been noticed that the liveries for winter season had been purchased on the higher rate than the rates prescribed by the Govt. of India. Details of over/ extra expenditure are as under:-

S.No.	Date	Source	Item	Rate of purchase	Prescribed rate	Qty.	Extra Expenditure
1.	5.1.95	Super Bazar	Blue Saree	186/- p.m.	160/- p.m.	82.50 m	Rs. 2145/-
2.	-do-	-do-	Lining Cloth	21/- p.m.	10/- p.m.	90 m	Rs. 990/-
3.	-do-	-do-	Jersey	176/50	145/-	60 No.	Rs. 1890/-
4.	29.3.95	-do-	Jersey	176/50	145/-	13 No.	Rs. 410/-
5.	-do-	-do-	Blue Saree	192/-	160/-	8.25 m	Rs. 264/-
6.	-do-	-do-	Lining Cloth	21/-	10/-	9 m	Rs. 99/-

It is requested that the amount as calculated above may please be recovered from the official concerned to whom the liveries have been issued and deposited in the Govt. Treasury under intimation to audit.  
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**PARA NO. :-53 (PURCHASES):-**

During the course of audit of the liveries records for the year 1994-95 to 96-97 in r/o the office of the Executive Engineer, FCD-IV, L.M.Bund, Geeta Colony Delhi, the purchase file provided to audit were scrutinized and noticed that:-

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Para-9  
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1. Purchase file relating to the period 1994-95 to 95-96 were not produced to audit. Reasons for not producing these files may be explained to audit.
2. Purchase relating to the period 96-97 shown that besides petty purchases an aluminium boat Rs.41650/-, a jeep trolley Rs.29125/-, Diesel pumping sets, stationary articles, surveying instruments etc have been purchased. All these purchases have been made through resorting to limited tender enquiry, but it is surprising as to how the names and addresses of these suppliers have become known to the division office when the office has not been maintaining any list of approved suppliers. All the quotations have been hand delivered. Neither the office copy of the letters have been found in the file vide which the quotations from the suppliers were invited. It seems that the quotation affair has been undertaken just to complete the formalities, as in all the cases just three Nos. of quotations have been obtained whereas as per the GFR in case of limited tender enquiry quotations must be obtained from at least 15 suppliers have on the approved list along with past successful suppliers and all these suppliers should be known reliability. Even the stationary articles have been purchased without calling quotations from M/s Super Bazar, Kendriya Bhandar or Delhi Consumer Co-operative store. Executive Engineer Division No. IV is requested to please clarify the above.

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**PARA NO. :-58 (STOCK REGISTER)**

Para - 10  
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During the course of audit of the liveries records for the year 1994-95 to 96-97 in r/o the office of the Executive Engineer, FCD-IV, L.M.Bund, Geeta Colony Delhi-31, for the year 1994-95 to 1996-97 in r/o stock register of division and sub-divisions, the following discrepancies were noticed:-

- a) As per rule/instructions on the subject the physical verification of every stock article in hand should be done at regular intervals and results be recorded in the concerned stock register/ledger (Consumable or non-consumable). It has been observed that physical verification of stock articles have not been done during the audit period pertaining to division and sub-division. The requirement of the rule may please be noted for strict future compliance.
- b) As per instructions each register is required to be page numbered and a page counting certificate be recorded by a responsible officer before use. It has been noticed that page counting certificate have not been recorded in MAS register 96-97 (Division), 94-95, 95-96 (Division), Tools and plants ledger 96-97 (Division), etc. Needful may be done and compliance shown to audit.
- c) As per rule the entries made in the stock register are attested by a responsible officer in taking of having checked there correctness. But during the audit period no officer has verified the entries of stock register of division and sub-divisions. Needful may please be got done and compliance shown to audit.

- (67) (58) (58)
- d) While scrutiny of stock register mot of the articles which are of non-consumable nature have been shown entered in the stock register and issuance of these articles have been reduced from the stock, which is irregular. The balances of the non-consumable articles can only be reduced after transfer to the other officer, condemnation, write off, etc. For example non-consumable articles hot plate, locks, brief case steel table, life jackets, umbrella, Thermos tea, Mayur Jug, Ice box, Calculators, Heater, Heat converter, Ply wood, curtain cloth, finit pump etc.etc.

The issue of such articles for temporary use in the office should be watched out through a separate issue register. Separate issue register for non consumable articles be prepared and compliance shown to audit.

- e) Some of the articles on non-consumable nature which do not relates to tools and plants and materials at site have been shown entered in the said ledger/ stock register. For Example:- Brief case, Hot Plate, steel table shown entered in tools and plants ledger of sub-division No.1 (Sh. S.C.Jain JE), Mayur Jug, Ice box, Thermos tea, Finit pump, locks shown entered in materials at site stock register of division. A separate stock register of non-consumable articles may please be prepared and the articles which do not relate to above said ledger/register may be transferred under proper attestation of a responsible officer. Compliance shown to audit.
- f) While scrutiny of stock register mot of the columns against entries of receipt/issuance have left blank and complete detail in Col.3 i.e. date, source of receipt, bill No. amount, specifications etc. were not filled in, in the stock registers. This is very vital information and must be completed so that it may not present any difficulty to write off/condemned the articles in the event of loss or disposal of articles. For reference: Page 9,37,43,55,74 of MAS register of division. Page 24,25,45,57,58, of T&P ledger of division. All other stock register of division and sub-division including above may be reviewed and wherever this information is incomplete the same may be completed. Compliance shown to audit.
- g) It has also been noticed that balances of following articles of \*4-95, 95-96 MAS register have not been forwarded to stock register of MAS 196-97 (Division)

**NAME OF THE ARTICLES:-**

Pen, Bulb, File board, Wrappers, Phynyle, Hardware paint, tortoise, intercom, tube light. All the stock register of division and sub-division and above may please be reviewed to trace out the similar lapes, the balances may be got forwarded under proper attestation of a responsible officer and a certificate may also be recorded stating that balances of all articles have been recorded in the New Stock Register. Compliance be shown to audit.

- h) It has also been observed that articles have been shown issued to different sections/individuals as per stock register of division and sub-division. But the signatures have not been obtained in token of receipt of the said articles against the entry of issuances. It is an irregular procedure, unless the signatures

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are not obtained from the receipt entry while issuing the articles, if cannot be ascertained that the articles are actually issued to them. It is suggested that needful may be done and shown to audit.

- i) It has been noticed that index of stock articles has not been prepared / completed in the stock register of sub-division-III. The same is necessary while maintaining the stock register. Needful may be done and compliance shown to next audit.
- j) Stock register of materials at site of sub-division-III maintained by Shri R.K.Verma, is not being maintained in register prescribed for the purpose. The same has not maintained date wise. The same may be re-constructed in proper format and shown to next audit.
- .....

PARA NO. :-68 (WORKS)

Para-11  
11

During the course of audit of accounts for the year 94 to 97, following observations regarding works are as under:-

**Constructions of 4.25 m wide low levelled carpetted road on the city side of the LF Bund from RD 700 m to RD 3800 m.  
Agt.No 25/95-96.**

The above work was awarded to M/s Bharat Singh Choudhary and Co. on 7.7.95 and the stipulated date of starting of this work was 24.7.95 and as per agreement the work was supposed to be completed on 23.11.95. But on one pretext or the other the work was started sometime in Jan 96. The work even after the lapse of 30 months has not been completed. The contractor has been issued several warnings vide letter dated 2.3.96, 11.3.96, 3.1.96, 6.2.97, 14.3.97, 2.7.97 and 22.7.97 that action against the contractor will be contemplated under the related clause of the agreement but it is not understood as to why some concrete and stringent action has not been taken against the contractor so far: why the contractor is being given the warnings again and again; why the higher authorities have not been informed of the facts; why the security deposit of the contractor has not been forfeited and the contractor has been blacklisted; why the stipulated date of submission of the explanation by the contractor is being extended every time. Executive Engineer Div-IV is requested to clarify.

- Para-12  
2. **Desilting of Beharipur Drain between RD 0 to RD 1000 m .  
M/S Sharma Construction Co. Agt. No.37/95-96.**

The above said work was proposed by the AE-I of Div-IV. The proposal dated 12.2.96 itself says that it had become necessary to desilt the drain upto DBL before coming flood season and to save from any unwanted situation during flood season. The contract work was foreclosed on the basis of the fact that the work had to be carried out in the thickly populated area and there was very less space left for staking and desilting. The work completed upto the date of foreclosing was 49%. The reason for foreclosing the work before completeness seems to be objectionable and unsymmetrical as the AE-I at the time of initiation of the work in Dec 95 has already stated the fact about the thickly populated state of the area/site. There was nothing unforeseen. In this regard EE Div - IV is requested to clarify:-

65 27 59

- i) When the proposal for the said work was initiated in Dec 95 why the work was awarded so late on 20.3.96 (which was left incomplete).
- ii) The proposed date of completion of the work was 11.5.96. Was the calculation of the estimated time mis-assessed, which resulted in non-completion of the work even after the grant of extension of time.
- iii) Why action as contemplated in the rules was not taken against the erring contractor? (As per terms and condition of the tender the contractor should before quoting the rates, acquaint himself of the site where the work is to be done).

**6. Repairs and Renovation of Pump house and office complex at RD 0 m of LF Bund.**

It was proposed that quotations may be invited for the aforesaid work but the file does not reveals as whom the tender enquiry was served, date of receipt, sale and opening of tenders etc. The letter dated 27.8.96 sent by the EE to SE Flood says that the approval of the CE(I&F) was obtained to get the abovesaid work done on work order basis but the approval of the CE is not available in the file.

**7. Construction of Counterberm on city side slope from RD 4500 m to RD 4900 m of LF Bund. M/s Ankur Coop Labour & Cont Society and Constn of counterberm on LF Bund RD 4900 m to RD 5300 m M/s Ajeet Singh & Co.**

Approval of the Chief Engineer (I&F) was obtained for the construction of counterberm from RD 4500 m to RD 5750 m on city side on 8.5.96. It is beyond logic as to why the work order was splitted up when the competent authority has accorded the approval for the entire work in single proposal. Why the quotations were separately invited for the work from RD 4500 m to 4900 m and from 4900 m to 5300 m. EE is requested to clarify the same.

The work was supposed to be completed before the onset of the monsoon season. The stipulated time of completion of the work was 17.7.96. On one side it is reported that the work was of emergent nature requiring immediate completion through spot quotations and on the other side the things were taken very leniently as only 65% of the work was completed even after the lapse of 3 months after the stipulated date of the completion. No stringent action was taken against the erring contractor as well as officers responsible for the lapse. However, a notice to take action under clause 8 & 9 were served on the both the contractors for which the contractors have not replied so far. The notices were served on 29.11.96 i.e. 35 days after the expiry of the stipulated date, which implies that the progress of the work was not carefully watched by the official/officer concerned. EE Div-IV is requested to clarify the same.

The notices to both the contractors were served under intimation tot the SE Floods and Surveyor of works to CE (I&F) in response to which the surveyor of works had sought information as to what action has been taken against the erring contractor, but despite receiving reminders dated 4.2.97, 5.5.97 and 27.6.97, no reply has been sent by the Division office. EE is requested to clarify the same.

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D (1997-2003)

PARA NO. :-71 (LESS DEPOSIT OF EARNEST MONEY OF Rs. 8000/-)  
Construction of approach Road with open Surface Drain- Village  
Mandoli to Cremation Ground Mandoli- Shahdara.

Reference tender opening Register dated 18-9-98 regarding the above said work. The estimated cost was Rs.7,22,174/- and earnest money was Rs.18,054/-. Nine tenders were opened on 18-9-98 and the tender of Shri Ved Pal Singh, C-215, Pocket B, Mayur Vihar II, Delhi was accepted being the lowest. An amount of Rs. 18507/- was received through cheque No.485253 dated 18-9-98 entered at page 71 of cash book being the earnest money deposit in major head 8443. The said amount was deposited in SBI, Tis Hazari, Delhi on 25-9-98 vide token No 3592 and entered in cash book on 25-9-98 at page no 75 of the cash book. But the said amount has been verified by SBI as Rs.10507/- dated 06.10.1998 by showing cutting on challans of Rs.18507/-. From the perusal of the cash book shows Rs.18507/-

Reference letter dated 27-11-2003 addressed to PAO, PAO-12, AGCR Building, New Delhi regarding verification of the challans and the PAO had verified the amount of Rs.10507/-.

From the above it is seems that cheque No 485253 dated 16-9-98 received from Shri Ved Pal of Rs.10507/- instead of Rs.18507/- and resulting net revenue loss to Govt by accepting the cheque of less amount of Rs.8000/-.

In the cash book Rs.18507/- have been entered in both sides i.e. receipt and payment side instead of Rs.10507/- actual amount of cheque verified by the PAO and SBI, Tis Hazari, Delhi and thus no effect on cash balance in Cash Book.

From the agreement file No. EIV/agreement/42/98-99 in respect of Shri Ved Pal Singh, the earnest money have been received Rs.18507/-vide CPWA-III No.36 dated 18-9-98 and security deposit and other amount have been released accordingly.

Reference Part-II security deposit register the entries from 1998 onwards are as under:-

Item No	Month	Particular	Closing Balance	Debit	Closing Balance	Debit	Closing Balance
		<b>1998-1999</b>					
234/10/7	9/98	Sh.Ved Pal Singh	Rs.18507/-	14222/-	32729/-	11325/-	44054/-
		<b>1999-2000</b>					
		Sh.Ved Pal Singh	Rs.44054/-	22757/- + 8238/-	75049/-	(-) Rs. 64862/- *	10187/-*

\*Rs.64862/- released on hand receipt dated 13-3-2000 vide voucher No.45 dated 13-3-2000 cash book page No173.

2000-2001 = \* Rs.10187/- released through hand receipt dated 16-2-2001 vide voucher No 5 dated 16-2-2001 Cash book page No 85.

Actual amount of Rs.10019/- (10187/- (-) 168/- (IT deduction) has been released to Shri Ved Pal Singh vide Ch No 633610 dated 16-2-2001 (cash book page -85). It is clear that excess amount of Rs.8000/- plus

interest from time to time have been released more then (less earnest money of Rs.8000/- as referred above). Reasons for same for less deposition of Earnest Money be explained and necessary recovery be effected from defaulting officer be recovered along with panel interest be made and should be deposited in Govt Account after due verification.

Since the Earnest Money received Rs.10507/- is less than the required earned money of Rs.18507/- is insufficient, the tender should have been rejected state way but the department had already been ignored the facts and violated the provisions of the transparency while awarding work. The entire process made is not in order and undue advantage to the contractor Shri Ved Pal Singh.

Similar type of cases be reviewed accordingly and the matter be brought to the knowledge of higher authorities under intimation to audit.

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Para-13  
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**PARA NO.- 72 (PAY FIXATION)**

During the course of test audit the following irregularities/observations were made:-

1. **Shri Jai Pal Singh, JE.**  
He was drawing pay of Rs.6900/- w.e.f. 1.1.96 with D.N.I. 1.1.97 in the scale of Rs.5500-175-9000 and he has drawn arrears and annual increments upto 2000, but he was granted higher time scale of Rs.2000-3500 pre-revised w.e.f. 20.1.96 vide O/O No.9(65)/Estt.PF/CDIV/331-36 dated 01.11.2000. This is irregular. Why his pay was fixed in pre-revised scale in Nov.2000 while he was drawing Rs.6900/- w.e.f.1.1.96 in the scale of Rs.5500-175-9000. His pay may be regularized as under:-

- i. Pay as on 20.1.96 in the scale of Rs.5500-175-9000 Rs.6900/-
- ii. After adding one notional increment in above scale Rs.7075/-
- iii. Pay fixed higher time scale of Rs.6500-200-10500 on 20.1.96 Rs.7100/- with DNI 1.1.97
  - 1.1.97 Rs.7300/-
  - 1.1.98 Rs.7500/-
  - 1.1.99 Rs.7900/-
  - 1.1.2000 Rs.8100/-
  - 1.1.2001 Rs.8300/-
  - 1.1.2002 Rs.8500/-
  - 1.1.2003 Rs.8700/-

**Recovery of Basic Pay will be as under:-**

S.No.	Period	Drawn	Due	Per Month	
Total					
1.	20.1.96 to 31.12.96	7300/-	7100/-	200 x 12	2277/-
2.	1997	7500/-	7300/-	200 x 12	2400/-
3.	1998	7700/-	7500/-	200 x 12	2400/-
4.	1999	7900/-	7700/-	200 x 12	2400/-
5.	2000	8100/-	7900/-	200 x 12	2400/-
6.	2001	8300/-	8100/-	200 x 12	2400/-
7.	2002	8500/-	8300/-	200 x 12	2400/-
8.	2003	8700/-	8500/-	200 x 12	2400/-
					19077/-

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Necessary recovery of Basic Pay of Rs.19077/- plus allowances (after preparation of Due and Drawn statement) be made after due verification. Compliance be made and shown to audit.

2. Pay Fixation of Shri V.S.Nagarkoti, D/Man Recovery of Rs.4080/-.

The pay of Shri V.S.Nagarkoti, D/Man III, was fixed Rs.1840 + 10 PP to be absorbed in future increment w.e.f. 01.05.91 with DNI 01.5.92 in the scale of Rs.1200-2040 but his next increment was granted w.e.f. 01.05.92 i.e. on 1880/- = 10 PP. His PP of Rs.10/- was not absorbed in annual increment but separate PP i.e Rs10/- was granted extra which was wrong. His pay was fixed wrong on 01.01.96 i.e.Rs.6000/- + Rs.100 stagnation increment in the scale of Rs.4000-6000. According to rule the first stagnation increment will be granted after two years reckoned from 01.01.96. the period, if any, spent at the maximum of the pre-revised scales will not be taken into account. In other words, no Government servant will be eligible for the first stagnation increment in the revised scale before 01.01.198. The excess payment made will be recoverable as under:-

S.No.	Period	Drawn	Due	Per Month	Total
1.	1.5.92	1880+10	1880	10 x 12	120
2.	1.5.93	1920+10	1920	10 x 12	120
3.	1.5.94	1960+10	1960	10 x 12	120
4.	1.5.95	2000+10	2000	10 x 12	120
5.	1.1.96	6000+100	6000	100 x 12	1200
6.	1.5.97	6000+100	6000	100 x 08	800
7.	1.1.98	6000+100	6000+100	Nil	Nil
8.	1.5.99	6000+200	6000+100	100 x 8	800
9.	1.1.2000	6000+200	6000+200	Nil	Nil
10.	1.5.2000	6000+200	6000+200	Nil	Nil
11.	1.5.2001	6000+300	6000+200	100 x 8	800
12.	1.1.2002	6000+300	6000+300	Nil	Nil
					Rs. 4080/-

A due drawn statement may be prepared and exact excess pay & allowances be prepared. A necessary recovery of Rs.4080/- plus allowances be made after due verification. Compliance be made and shown to audit.

3. Pay Fixation of Shri Kishan Chand Sharma, JE.

The pay fixation of Shri Kishan Chand Sharma, JE was wrong. He was allowed time scale of Rs.1640-2900 w.e.f.1.8.86. He was drawing pay of Rs.1520/- w.e.f. 1.8.86 in the scale of Rs.1400-2300. His pay was fixed Rs.1640/- w.e.f.1.8.86 under FR 22(1)(1)(2) and granted annual increment on 1.3.87. According to rule if the pay in the new post at the stage above, the increment in the new post may be granted after 12 month's of qualifying service.

The excess payment made will be recoverable as under:-

S.No.	Period	Drawn	Due	Per Month	Total
1.	1.3.87 to 7/87	1700	1640	60 x 05	300
2.	1.8.87 to 2/88	1700	1700	Nil	Nil
3.	1.3.88 to 7/88	1760	1700	60 x 05	300
4.	1.3.89 to 7/89	1820	1760	60 x 05	300
5.	1.3.90 to 7/90	1880	1820	60 x 05	300
6.	1.3.91 to 7/91	1940	1880	60 x 05	300



7.	1.3.92 to 7/92	2000	1940	60 x 05	300
8.	1.3.93 to 7/93	2060	2000	60 x 05	300
9.	1.3.94 to 7/94	2120	2060	60 x 05	300
10.	1.3.95 to 7/95	2180	2120	60 x 05	300
					Rs. 2700/-

No fixation statement was attached in the service book of Jan 1996. The same may be prepared and posted in the Service book.

S.No.	Period	Drawn	Due	Per Month	Total
11.	1.1.96 to Aug/96	7100	6725	375 x 08	3000
12.	1.8.96 to 7/97	7300	7100	200 x 12	2400
13.	1.8.97 to 7/98	7500	7300	200 x 12	2400
14.	1.8.98 to 7/99	7700	7500	200 x 12	2400
15.	1.8.99 to 7/2000	7900	7700	200 x 12	2400
16.	1.8.2000 to 7/01	8100	7900	200 x 12	2400
17.	1.8.01 to 7/02	8300	8100	200 x 12	2400
18.	1.8.02 to 7/03	8500	8300	200 x 12	2400
19.	1.8.03 to Dec 03	8700	8500	200 x 12	2400
					20800/-

Total 2700 + 20800 = 23500/-

He was granted time scale of Rs.6500-10500 after 15 years of service. His pay was Rs.2180 on 1.1.96 in the pay scale of Rs.1640-2900 revised scale is Rs.5500-175-9000. His pay may be fixed Rs.6725 as on 1.1.96 & his pay may be fixed in the time scale of Rs.6500-10500 w.e.f 20.8.96 with DNI 1.8.97.

A complete due drawn statement may be prepared and correct recovery be calculated. Necessary recovery of Rs.23500/- plus allowances be made after due verification. Compliance be made and shown to audit.

Audit Memo 18 dated:- 15.12.2003

PARA NO:-75

Subject:- CONTINGENCIES

During the course of text audit of contingencies of the office of EE DIV-IV, I&F Delhi, the following irregularities observed:-

- It has been noticed that all the cash memo's have been without any name and are blank, which should be in the name of office itself during the audit period. Reasons may be elucidated.
- It has been observed that the codel formalities have not been completed in respect of purchases made by the Deptt. A few instances are as under:-

S. No	Bill No.	Date	Amount in Rs.	Name of the supplier	Remarks
1.	CV 8	03.05.97	16780/-	M/s Bharat survey Instruments	Survey Items
2.	CV 12	04.09.98	15385/-	M/s Jyoti Electric & Electronic works.	Electrical Items
3.	CV 39	10.09.98	35938/-	M/s K.L.W.V. Sehkari Bhandari.	Purchase of Rain Coats
4.	CV 221	31.03.00	81295/-	M/s Kendriya Bhandar	Computer Material
5.	CV 222	31.03.00	28000/-	M/s Kendriya Bhandar	Plain Paper fax

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6.	CV 223	31.03.00	20736/-	M/s Batra Sales	Purchase of file covers
7.	CV 230	31.03.00	27558/-	M/s Vijender Kumar Mittal	Supply of PVC Pipes.
8.	CV 19	09.06.00	33024/-	M/s P.K.Enterprises.	Supply of Air coolers.
9.	CV 50	14.07.00	11282/-	National Consumer Co-op store, Nehru Place	Misc store Items, Purchase have been made without calling of tenders.
10	CV 52	14.07.00	15673/-	--do--	--do--
11	CV 53	14.07.00	57709/-	--do--	--do--
12	CV 54	14.07.00	43153/-	--do--	--do--
13	CV 26	13.09.00	52760/-	--do--	--do--
14	CV 56	08.05.00	7830/-	M/s Clasco Industries	Purchase of Instuimons

Similar type of cases be reviewed and compliance be shown to the audit.

- iii) It has been noticed that Furniture has been purchased by the division without obtaining prior approval of the competent authority, which is not in order. A few instances are as under:-

S. No	Bill No.	Date	Amount in Rs.	Name of the supplier	Remarks
1.	CV 23	10.11.98	74567/-	M/s Super Bazar	Furniture items
2.	CV 76	22.12.99	75400/-	M/s Kendriya Bhandar	Furniture items

Similar type of cases be reviewed accordingly. Needful be done and compliance be shown to audit.

- iv) Payment on Letter Pads.  
It has been noticed that the division had made payments on letter Pad instead of proper bill. A few instances are given below:-

S. No	Bill No.	Date	Amount in Rs.	Name of the supplier	Remarks
1.	CV 23	07.08.99	28170/-	M/s Pinki Associate, Braham Puri, Delhi.	Supply of Double ply tents & folding beds
2.	CV 07	25.04.98	5000/-	M/s Electronic Pvt Ltd	Maintenance of EPBX systems.
3.	CV 23	11.03.99	82600/-	M/s Shree Cement Ltd, Shakur Basti	Purchase of Cement.
4.	CV 24	11.03.99	16500/-	M/s Shree Cement Ltd, Shakur Basti	Purchase of Cement.
5.	CV 230	31.03.00	27558/-	Sh. Vijender Kr Mittal	Purchase of PVC pipes.
6.	CV 231	31.03.00	20220/-	M/s Jain Const Co.	Purchase of PVC pipes.
7.	CV 232	31.03.00	27600/-	Sh. Naresh Pal, Govt Contrator.	Supply of Double ply tents
8.	CV 19	09.06.00	33024/-	M/s Bee Kee Enterprises, Okhla.	Supply of Air coolar.
9.	CV 44	14.07.00	7500/-	M/s Alpine Engg.	Purchase of

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					pumps. Payments made on hand receipts.
10	CV 100	27.08.01	29784/-	M/s R.S.Builders, West Jyoti Nagar.	Supply of MP-2 Class pipes.
11	CV 21	06.09.01	28418/-	M/s Subhash Chander, Burari, Jagatpuri.	Purchase of RCC pipes.

Similar type of cases be reviewed accordingly. Reasons be elucidated to audit.

- v) **Excess payment to Contrators:-**  
 Reference CV-9 dated 6.1.98 (Cash book Page-33), the 3<sup>rd</sup> and final running bill MB 437 P-65-66, Shri R.K.Verma, JE, passed by the division shows that Rs.4541/- are to be recovered from security deposit of contractor M/s/ P.R.Construction. As per claim submitted by contractor. The contractor was paid Rs.235849/- vide C.V. No.7 in the month of Nov, 96. The work was awarded vide agreement No. EEIV/WO/1999/96-97 the date of commencing work is 29.02.96 and date of completion is 22.8.96. The bill shows that excess amount was paid to the contractor through 2<sup>nd</sup> running account bill dated 8.11.96, the name of work is construction of temporary Bridge at RD 9730 m of TD No.1. It appears that undue advantage has been given to contractor.

Reason for excess payment be explained and whether the amount has been recovered from security deposit or not. The matter be brought to the notice of higher authority.

- vi) **Payment of Telephone Bills**  
 During the course of test check by the audit party, it has been observed that department had paid the telephone charges of different offices. The payment made for other offices are not in order. A few instances are given below:-

- vii) **Repairs of Vehicles.**  
 The division has got repaired official vehicle from unapproved workshop without sanction of technical officer of transport department, Govt of Delhi. The bill have not been verified by the technical officer concerned and the vehicle drive has not recorded any certificate that the repair have been made upto his satisfaction. A few instances are as under:-

S. No	Bill No.	Date	Amount in Rs.	Name of the WORKSHOP	Vehicle No.	Remarks
1.	CV-05	03.1.98	910/-	M/s Classic auto-mobile, Laxmi Ngr	DED-1455	MB No 443/P-61
2.	CV-06	03.01.98	5134/-	M/s Classic auto-mobile, Laxmi Ngr	DED-1455	----DO----
3.	CV-34	15.01.98	2792/-	M/s Soni Trading Co.	Generator	MB- 588 / P-61
4.	CV-49	12.06.98	1125/-	M/s Classic auto-mobile, Laxmi Ngr	DDE-5174	MB No 445/P-61
5.	CV-50	12.06.98	10239/-	M/s Classic auto-mobile, Laxmi Ngr	DDE-5174	MB No 445/P-60
6.	CV-37	12.11.98	7980/-	M/s Classic auto-mobile, Laxmi Ngr	DDE-5392	MB No 623/P-32
7.	CV-38	12.11.98	3242/-	M/s Classic auto-mobile, Laxmi Ngr	DDE-5174	MB No 148/P-93

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8.	CV-41	14.06.99	6996/-	M/s Classic auto-mobile, Laxmi Ngr	DDE-5392	MB No 523/P-92
9.	CV-19	06.08.99	17777/-	M/s Classic auto-mobile, Laxmi Ngr	DDE-5392	MB No 700/P-3 TO 7
10	CV-20	06.08.99	3686/-	M/s Classic auto-mobile, Laxmi Ngr	DL-7C-5392	MB No 700/P-8-9
11	CV-09	05.01.00	1996/-	M/s Classic auto-mobile, Laxmi Ngr	DDE-5174	MB No619/P-30-36
12	CV-67	02.03.00	3102/-	M/s Classic auto-mobile, Laxmi Ngr	DDE-5392	MB No-539/P98-99
13	CV-13	06.07.01	2930/-	M/s Om Service station, Darya Ganj, Delhi.	DED-5174	

Similar type of cases be reviewed accordingly and the expenditure be regularized from the competent authority under intimation to audit.

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**PARA NO.:- 76**

**SUBJECT:- NON-AUTHENTICATING & NON-ISSUANCE OF COUNTER FOILS OF CPWA-3 (RECEIPT)**

*Para-15*  
*CS*

During the course of test audit of records of counterfoils, the following irregularities were noticed:-

- b) The Receipt books have been purchased through private agency. It should be obtained from the Govt agency i.e. Central form store Calcutta.
- c) The Receipts books have not been authenticated by the EE who is looking after the work of the Division.
- g) The counterfoils of CPWA-3 have been issued to various supplier/contractors for deposition of revenue received from various tenders/earnest money. The main receipt have been issued to the suppliers/contractors but it has been noticed that a large number of counterfoils have not been signed by DDO/EE. A few details are as under:-

Period 01.04.1997 to 19.04.1997.

S. No	T.R.No	DATE	AMOUNT	SOLD TO	REMARKS
1.	03	01.04.97	500	Suresh Kumar Goyal	1 to 100
2.	04	01.04.97	500	M.L.Gupta	Total amount of Counterfoil
3.	05	01.04.97	500	Harpal Singh	Comes to
4.	06	01.04.97	500	R.K.Mittal	Rs.229010/-
5.	52	05.04.97	70000	No name of contractor	
6.	53	05.04.97	39240	D.C.Engineers	
7.	54	05.04.97	25628	Harpal Singh	
8.	55	07.04.97	26000	Ajit Singh	
9.	56	15.04.97	23342	EE CD-III	
10	98	19.04.97	500	Sanjai Sanai	
11	99	19.04.97	500	R.S.Builders	
12	100	19.04.97	500	Dhani Ram	

Period 19.04.1997 to 17.06.1997

S. No	T.R. No	DATE	AMOUNT	SOLD TO	REMARKS
1.	01	19.04.97	500	Harpal Singh	Counterfoils 1 to 100
2.	02	19.04.97	500	Om Prakash	Comes to
3.	21	21.04.97	14096	Brij Gopal	Rsl, 43,17,680/-
4.	22	21.04.97	15288	Savita Engg	
5.	23	21.04.97	15300	Naresh Rai	
6.	31	23.04.97	50000	Harpal Singh	
7.	32	23.04.97	49143	Harinder Singh	
8.	33	23.04.97	49143	Macadon Const	
9.	49	03.05.97	52200	Suresh Kumar Goyal	
10	67	14.05.97	20000	Dev Karan	
11	75	20.05.97	13000000	Chief Proj Engg UPSIDC	
12	90	17.06.97	1000000	MCD	

Period 19.06.1997 to 21.07.1997 :- Counterfoils 1 to 100 Rs.97611/-  
 Period 21.07.1997 to 14.08.1997 :- Counterfoils 1 to 100 Rs.724373/-  
 Period 16.08.1997 to 29.09.1997 :- Counterfoils 1 to 100 Rs.131416/-  
 Period 29.09.1997 to 24.12.1997 :- Counterfoils 1 to 100 Rs.374225/-

Reasons for non-authentication of Receipts of CPWA-3 needs to be explained to audit.

- h) Reference CPWA-3 (Receipt) S.No.52 dated 08.06.2001 an amount of Rs.25000/- was shown as receipt from Shri Bhoop Singh S/o Shri Puran Singh vide Cheque No. 720444 dated 08.06.2001, but late on it was shown as cancelled. Reasons for cancellation has not been recorded which needs explanation.
- i) Receipts CPWA-3 for the period 19.12.99 to 04.07.2000 not produced to audit, hence revenue receipt could not verified from the cash book.
- j) **Non-entering of Revenue Receipt in Cash Book.**  
 It has been observed that an amount of Rs.15000/- had been received from contractors on account of tender sales for construction of River Bank in Yamuna Bed RD-3500 to 4600 m. The tender were sold to the following firm on 14.06.99.

- |                            |                        |                      |
|----------------------------|------------------------|----------------------|
| 1. Champal Singh           | 2. Inder singh         | 3. Inder Kumar       |
| 4. Bhim Singh              | 5. M/s Kishan Const co | 6. Parvesh Wason     |
| 7. M/s Rana & Co           | 8. M/s S.M.Wason       | 9. S.K.Bhutani       |
| 10. P.S.Kaushal            | 11. Deepak Vats        | 12. R.S.Builders     |
| 13. Bhim Singh Nimesh      | 14. Ajit Singh         | 15. C.K.Const. Co.   |
| 16. Bishan Saurp           | 17. D.C.Engg           | 18. P.C.Const. Co.   |
| 19. Vaisino Const. Co.     | 20. Naresh Pal         | 21. Pardeep          |
| 22. Kaushik                | 23. Davender Const.Co  | 24. Ashok Arora      |
| 25. M/s Ram Civil Co.      | 26. A.C.Sharma         | 27. K.P.Cement Const |
| 25. Paras Cement Const co. |                        |                      |
| 28. D.S.Sharma             | 29. S.K.Const. Co.     | 30. Chauhan Const.   |

Reference page No 80 of Register of sale of tender form-30, firms were sold @Rs.500/- each to above persons/firms has been verified by the EE on 14.6.99. No TR-5 (CPWA-3) has been issued to the above firms and the same amount has not been entered in the cash book for the mentioned date. Hence it appears that said amount has not been entered in cash book and has not been recorded in office record.

Necessary amount be deposited in Govt. Treasury after due verification. Reasons for same be elucidated. Similar type of cases be reviewed accordingly. Compliance be shown to audit.

k)

**Non-Issuing of CPWA-3.**

From the tender sale register, it reveals that tender forms have been sold for inviting tenders for different works as per the provisions of CPWD. CPWA-3 is to be issued in respect of tender sold but some instances have been noticed where CPWA-3 has not been issued to the tenderers and violated the rules. This is a serious lapse on part of the office. A few instances are as under:-

S. No	No of Tender sold	Amount in Rs.	Date of Sale	Name of the Work	Tender sale register page No.
1.	14	2100/-	12.03.99	RD-11270 to 13300 m	56
2.	7	3500/-	15.03.99	RD-8710 to Design section	58
3.	6	3000/-	15.03.99	RD-8710 to 8900 m	58
4.	7	3500/-	15.03.99	RD-8050 to 8710 m	63
5.	4	2000/-	16.03.99	RD-6025 to 6250 m	64
6.	3	1500/-	16.03.99	RD-6509 to 6690 m	64
7.	9	4500/-	16.03.99	RD-4500 to 5750 m	65
8.	13	6500/-	22.03.99	RD-1650 m	66
9.	9	4500/-	22.03.99	RD-1950 m	66
10	6	3000/-	22.03.99	RD-5825 to 6025 m	67
11	10	5000/-	22.03.99	RD-1980 m	67
12	9	4500/-	22.03.99	RD-2000 m	68
13	6	3000/-	22.03.99	RD-2200 m	68
14	5	2500/-	22.03.99	RD-2400 m	70
15	7	3500/-	15.04.99	RD-1950 m	75
16	12	6000/-	11.05.99	RD-0 to 6025 m	80
17	30	15000/-	14.06.99	RD-3500 to 4600 m	82
18	17	8500/-	12.07.99	Providing Bitu Mastic carpet.	85
19	16	8000/-	21.08.99	RD-10330 m	86
20	26	13000/-	21.08.99	RD-0 to 1700 m	90
21	15	7500/-	01.10.99	RD-8350 to 8750 m	96
22	30	15000/-	24.12.99	Dev. Of Pavement & side Drain in Meet Nagar	3 to 4
23	51	25500/-	17.01.00	RD-2600 to 3000 m	13
24	24	12000/-	07.02.00	RD-6890 to 7090 m	17
25	17	8500/-	07.02.00	RD-7690 to 7890 m	20
26	18	9000/-	06.03.00	RD-0 to 1850 m	28
27	18	9000/-	06.03.00	RD-425 to UP Border	36
28	28	14000/-	13.03.00	RD-G.S.Biharipur	39
29	22	11000/-	14.03.00	RD-100 m	43
30	16	8000/-	24.03.00	RD-8090 m	47
31	11	5500/-	04.05.00	RD-10330 m	51
32	24	12000/-	12.05.00	RD-0 to 2835 m	56
33	21	10500/-	25.05.00	RD-10740 to 11270 m	78
34	32	32000/-	26.08.00	RD-11285 to 11685 m	81
35	23	23000/-	08.09.00	RD-0 to 1000 m	93
36	15	15000/-	18.11.00	RD-11715 to 12215 m	6
37	13	13000/-	22.12.00	RD-0 to 954 m	13
38	20	20000/-	24.01.01	RD-1700 to 2700 m	15
39	21	23000/-	29.01.01	RD-12230 to 13300 m	21
40	22	11000/-	09.02.01	RD-0 to 1650 m	59-60
41	22	11000/-	05.07.01	Mustafabad Kahrstan	

42	19	9500/-	15.10.01	RD-8100 to 8350 m	74
43	17	8500/-	07.01.02	RD-3350 m	91
44	18	27000/-	08.04.02	RD-980 m	48
45	20	10000/-	06.05.02	RD-Reservoir pump House	87
46	23	2300/-	09.08.02	RD-	83-84
47	8	4000/-	09.09.02	RD-800 m to 1400 m.	85
48	6	3000/-	05.10.02	RD-31507	90

Non-issuance of CPWA-3 to the contractor for the amount received is violation of the rules and hence genuineness/authenticity of revenue is in question. Similar type of cases be reviewed accordingly. Reasons be elucidated to audit.

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Para - 16  
16  
**PARA NO.:- 80**

**Subject:- TOOLS AND PLANT LEDGER-(CPWA-15)**

During the course of test check of records of T&P, the following irregularities were noticed:-

vii) From the T & P register, it has been observed that division had purchased the items for use of office as per details:-

S.No	Date	Name of the items	T&P	Page No.	Cost	Name of supplier	
1.	27.07.98	Steel Almirah	1	27	Not mentioned	Super Bazar	
	02.11.98	---do---	12				
	30.11.98	---do---	3				
2.	22.10.99	---do---	6	27	Not mentioned	Kendriya Bhandar	
	05.02.00	---do---	3				
	30.11.00	---do---	1				
3.	17.01.97	Potostate Machines	1	29	Not mentioned	---do---	
4.	25.06.98	Brief Cases	3	32	---do---	K.L.W.V.	
	14.07.98	---do---	2		---do---	Super Bazar	
	29.07.98	---do---	2		---do---	---	
	16.11.98	---do---	6		---do---	K.L.W.V.	
	02.11.98	---do---	3		Issue to SC office.	---do---	K.L.W.V.
	30.11.98	---do---	2			---do---	Super Bazar
	06.12.98	---do---	5			---do---	Kendriya bhandar.

From the perusal of the record it is not clear whether the Brief case have been return back in case of transfer/retirement or not.

viii) **Electronic Typewriters:-**

S. No	Date	Name of the items	T&P	Page No.	Cost	Name of supplier
5.	07.04.97	Electronic typewriter Godrej	1	34	No Cost mentioned	Super Bazar
6.	30.11.00	Revolving Chair	1	36	No cost mentioned.	Kendriya Bhandar M/s Balaji
	30.03.01	---do---	1			

(16)  
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7.	10.04.97	Wooden Table	1	38	--do--	Super Bazar
8.	--do--	Wooden Chair	10	39	--do--	--do--
9.	--do--	Acrylic Table Desk	2 No	40	--do--	--do--
10	24.04.97	Dumy Level Tripot stand	4 No	41	--do--	Bharat Survey Institute
	31.03.01	--do--	1 No		--do--	--do--
11	24.04.97	Plain Table Set Complete	3set	42	--do--	Supplier name not mentioned
12	24.04.97	Fibra Tage 50 M	2 No	43	--do--	Bharat Survey Institute
	31.03.01	--do--	4 No		--do--	--do--
13	24.04.97	Metallic Tage 30M	3 No	44	--do--	--do--
14	07.05.97	Water Cooler	1set	45	--do--	Super Bazar
15	07.05.97	Desert Cooler	4 No	46	--do--	Super Bazar
	05.06.97	--do--	8 No		--do--	Bee Kee enterprise

Out of 8 desert cooler, 4 No issued to SE office on 05.06.2000. No indent is made available to audit.

16	07.05.97	Water Pipe hose pipe	6 No	47	---do---	Goel Pump & Generator
	07.05.97	PVC Pipe	18No	48	---do---	---do---
	07.05.97	CI Flanged tool valve	1 No	49	---do---	---do---
	07.05.97	GI coupled joint	1 No	53	---do---	---do---
	07.05.97	MS Hose nipple	2 No	55	---do---	---do---
17	08.08.97	Calculators	2 No	57	---do---	Mahipal & Sons
	20.04.97	---do---	2 No	57	---do---	Super Bazar
	29.04.98	---do---	3 No	73	---do---	KLWV
	25.06.98	---do---	5 No	73	---do---	---do---
18	06.05.98	Aqwa Guard	2 No	63	---do---	Eurka Forbes Ltd.
19	20.04.98	Steel Chair	13No	65	---do---	Super Bazar
	22.06.98	--do--	10No		---do---	Kendriya Bhandar
	30.11.00	--do--	10No		---do---	---do---
20	20.04.98	Side Rack	2 No	68	---do---	Super Bazar
	02.11.98	--do--	3 No		---do---	Super Bazar
21	26.10.98	Photocopier	1 No	77	---do---	Kendriya Bhandar
22	06.12.99	Steel Rack	3 No	80	---do---	---do---
23	14.06.00	Computer Table/Chair/Printer Table	1 Set	82	---do---	Super Bazar
24	31.03.01	Steel Book Case	1 No	86	---do---	M/s Apollo Furniture

Issued to SE office, no indent made available to audit.



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Purchase files of above items not produced to audit, hence codel formalities could not been examined.

In the absence of proper indent from the office where the item has been transferred, no effective watch possible and not easy for physical verification. Hence needful be done and compliance be shown to audit.

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Audit Memo 20 dated:- 02.12.2003

PARA NO.:- 83

Para-17

Subject:- LOG BOOK

During the course of test audit, the following discrepancies/observations were made:-

1. Log books are not scrutinized once or twice in a week by a senior officer to ensure that there is no misuse.
2. The average running mileage per litre of each vehicle is not worked out at the end of each month in the log book properly and running mileage covered per litre of each vehicle is not below the authorized average limit so worked out.
3. History sheet of vehicle wise not produced to audit, the same may be produced immediately (except vehicle No DL-7C-3503 which is also found incomplete (Missing period 1-4-97 to 17-3-98)).
4. Stock account of tyres replaced/retreated and quantity shown as having been purchased on the purchase vouchers/issue slip agrees with the quantity shown as received in petrol account etc of the vehicle of the log books may be shown to audit.
5. Two log books are maintained (month wise) of one vehicle, but no previous reference was recorded in the log book. It is very difficult to audit to check previous reading. For instance, the following period of vehicle No DL-7C-3503 found missing.

a)	30.08.97 to 30.09.97	Reading 30928 to 33323
b)	01.11.97 to 30.11.97	Reading 35344 to 37195
c)	01.01.98 to 28.02.98	Reading 39971 to 44125
d)	01.07.98 to 31.08.98	Reading 49360 to 53523
e)	01.10.98 to 31.10.98	Reading 55396 to 56571
f)	01.12.98 to 31.12.98	Reading 57615 to 58947

In the absence of period, the genuineness of the entries made could not be scrutinized.

6. The log book of vehicle No DED-5391 & DED-5174 were made available to the audit which is found incomplete. The detail is as under for instance:-

**VEHICLE NO:- DED-5391**

Period	01.04.97 to 30.04.97	Reading 54330 - 55995
	01.06.97 to 30.06.97	Reading 57193 - 58943
	01.08.97 to 31.08.97	Reading 60356 - 61878
	01.10.97 to 31.10.97	Reading 62862 - 64097
	01.12.97 to 31.12.97	Reading 65345 - 66487

For the period 01.12.98 to 31.03.2003 log book not produced to audit.

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VEHICLE NO;- DED-5174 ( Log book for the period 01.04.97 to 23.02.99 & 01.08.2001 to 31.03.2003 )

The period of log book found missing, a few instances are as under:-  
01.04.99 to 30.04.99 Reading 94728 - 96098  
01.06.99 to 30.06.99 Reading 96098 - 99964  
01.08.99 to 31.08.99 Reading 2509 - 4698  
Similar type of cases be reviewed accordingly.

7. The following Log book in respect of Vehicle Number mentioned below not produced to audit.

- a) DED - 4014
- b) DED - 5392
- c) DHL - 5910
- d) DED - 1455

The history sheet & repair register have not been produced to the audit, hence could not be examined.

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E (AUDIT REPORT 2003-04 TO 2005-06)

PARA NO :- 02

Para-18  
18

Sub:- Employment of Casual Labours / Daily wage 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's i.e 2003-04, 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 years during 2003-04, 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. :-03

Para-19  
19

Sub:- T&P Stock Register (2003-06)

During the course of audit the following irregularities have been observed:-

1. **Wrong Progressive Total:-** Progressive total of some of the items done in stock register is found wrong. Some examples are given below:-

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S.No.	Name of Items	Progressive total in Stock Register	Actual Progressive total
1	Coolar	Nil	08
2	Steel Cabinet	Nil	02
3	Heat Convector	Nil	01
4	Calculator	Nil	01
5	Table Top	Nil	01
6	Steel Cabnet	Nil	02
7	Alluminium Stafh	Nil	04
8	Geaser	Nil	01

Correction in progressive total may be done and shown to audit.

- Physical Verification:-** As per GFR fixed assets should be verified at least once in a year and the outcome of the verification recorded in the corresponding register. Discrepancies, if any, shall be promptly investigated and brought to account. But during the course of audit, it observed that no physical verification of stock has been done even in division. This is a lapse on the part of Head of Office.
- Register of Old parts (Vehicles):-** During the course of audit, it observed that old parts of the vehicles / cycles etc are lying in stock since 1977.

It was pointed out earlier on also in para 38 of audit report of 1979-80 that to avoid this further deterioration, these parts may be destroyed/condemned/auctioned as the case be within the framed rules and its result intimated to audit. But no action has been taken so far since 1977. This is lapse on the part of successive Head of Offices i.e. Executive Engineer.

To avoid further deterioration, it is again reiterated that all the obsolete stock be destroyed/condemned or auctioned out as per procedure laid down in GFR.

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Para-20

PARA NO.:-04

Sub:- Log book of Govt. Vehicles (2003-06)

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	DED-5174	12/04	270 Liters
		02/05	222 Liters.
		03/05	223 Liters
		04/05	217 Liters

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	06/05	220 Liters
	07/05	225 Liters
	08/05	231 Liters
	09/05	245 Liters
	10/05	225 Liters
	11/05	279 Liters
	12/05	238 Liters
	01/06	259 Liters
	02/06	229 Liters
	03/06	300 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. :-05

Sub:- Expenditure on hiring of vehicles for office/field use

During the course of audit it was noticed that has incurred expenditure on account of hiring of vehicles for office/field use as per details given below:-

S.No	Name of the Agency	Period	Amount paid	Expenditure per month.
1	M/s Diamond Tours & Travels, A-1/82, Lawrence Road, Delhi-36	Six Months	Rs.90,300/-	Rs.15,050/-
2	M/s Aman Travels & Tours, Shop No8, 4/17, East Patel Nagar, Delhi-08.	--do--	Rs.86,550/-	Rs.14,425/-
3	M/s Vivek Travels, 158/7, Dharamshila Gali, Subzi Mandi, Mauzpur, Delhi-53.	--do-- 7.7.05 to 6.1.06	Rs.95,760/-	Rs.15,960/-
4	M/s Vikas Travels, 76-C, Pocket-A, Dilshad Garden, Delhi-95.	--do-- 6.7.05 to 5.1.06	Rs.92,400/-	Rs.15,400/-
5	M/s City Limouzines (India) Ltd, 505-E Block, International Trade Tower, Nehru Place, Delhi-19.	--do-- 13.3.06 to 12.9.06	Rs.99,690/-	Rs.16,615/-
6	M/s Vikas Travels, 76-C, Pocket-A, Dilshad Garden, Delhi-95.	--do-- 1.2.06 to 10.8.06	Rs.1,01,700/-	Rs.16,950/-
7	M/s Diamond Tours & Travels, A-1/82, Lawrence Road, Delhi-36	--do--	Rs.1,00,800/-	Rs.16,800/-

As per delegation of financial powers, Head of Department is competent to incur expenditure on hiring of vehicle upto Rs.15,000/- p.m. Head of Office has no financial power for hiring of vehicles.

(11) ~~38~~ 49

The Executive Engineer being the Head of office has incurred above expenditure without the approval of HOD. The expenditure also exceeded the limit of Rs.15,000/- p.m. that too without the approval of competent authority.

The Reasons for hiring the vehicles without the approval of HOD may be elucidated to audit and simultaneously the expenditure be got regularized from the competent authority.

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*Pan-22*  
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PARA NO.06

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.	Amount of expenditure	Year of maintenance/ repair.
1.	DL-7C-3503	Rs.11,661/-	2003-04
2.	- do -	Rs.22,030/-	2004-05
3.	- do -	Rs.54,069/-	2005-06
4.	DL-6CA-8891	Rs.39,340/-	2005-06
5.	DED-5174	Rs.9327/-	2003-04
6.	- do -	Rs.20,540/-	2004-05
7.	- do -	Rs.15,543/-	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 who quotes lowest rates in the quotations. The bill also required 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. Moreover, the division has incurred the expenditure on repair of vehicles beyond the financial powers delegated under DFPRs.

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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PARA No. :-07

Sub:- Development of street pavement and side drain in link Gali No.2/1,2/2,2/3,2/4,2/5,1/5,4,5 of west Nathu colony Harijan Basti of Rohtash Nagar Constituency in Shahdara Block.

Page 23

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Agreement No :-	EEIV/Agt 81/2003-04
Date of Start:-	27.11.2003
Date of Completion:-	26.02.2004

The tender for above mentioned work was invited and seven tenderer have submitted their tenders. The estimated cost of work was Rs.7,59,533/- and justified cost was Rs.8,26,602/- i.e. 8.33% above E.C. As per comparative statement, the 1st lowest tenderer was M/s S.P. Enterprises and his tendered amount was Rs.6,54,760/- 13.79% below E.C. The time of 3 months was allowed for completion of work. The stipulated date of start and completion of work was 27.11.03 and 26.02.04 respectively.

In the Register for site, it was mentioned by JE at P-25 (Site order book) that "The site is clear and handed over to the contractor on dated \_\_\_\_". The contractor has also signed in the register for taking over the site.

Against the work of Rs.6,54,760/-, the contractor has done work of Rs.2,63,196/- only as reveals from his 2<sup>nd</sup> and final bill payment released by the division on 20.3.04. Nothing in the bill or in the Register for site has been mentioned about incomplete work. No action of levy of compensation as per clause 2 has been taken against the contractor for leaving the work in midway. If actual work was of Rs.2,63,196/- only the how the estimate of Rs.7,59,533/- was prepared and justified. It also appears that arbitrary estimate was prepared without actual seeing the worksite.

Reasons may be elucidated to audit.

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PARA No. :-08

Para 24  
Name of the Work:-

Construction of Single Lane RCC foot bridge at RD-6150m of TD No-1.

Agreement No :-

EEIV/Agt 22/2004-05

Date of Start:-

07.10.2004

Date of Completion:-

06.06.2005

Tenders for the above work were received and opened on 06.02.2004. Six tenders were sold, out of which 4 tenders were received back and opened. As per comparative statement prepared by the division, tender amount of three tenders were as under:-

S. No.	Name of contractor	Tender amount	% age	Remarks
1.	Shri Gajender Singh	Rs.15,83,036/-	23.19% above Estimated Cost	Ist. Lowest.
2.	M/S Rahul Const. Co.	Rs.16,00,484/-	24.55% above Estimated Cost	2 <sup>nd</sup> lowest
3.	M/S Chaudhary Const. Co.	Rs.16,04,310/-	24.85% above Estimated Cost	3 <sup>rd</sup> lowest

Shri Gajender Singh was the Ist lowest tenderer with tendered amount of Rs.15,83,036/- which is 23.19% above the estimated cost of Rs.12,85,029/- the justification statement prepared by division (planning branch) indicate as 16,81,848/- which is 32.43% above the estimated cost. The above documents were sent to SE,FC-I being competent authority for technical sanction vide letter dated 11.02.2004.

Surveyor of works to SE(FC-I) vide letter dated 15.03.2004 had informed to Ex. Engineer, FCD-III that tenders for the above works were rejected directed for recall. No reasons for rejecting tender and recalling new tenders were given by SE office.

Second time the tenders for above mentioned work was again invited with the stipulated date of sale and opening as on 24.03.2004 & 27.03.2004 respectively. But no tender was sold.

FCD-IV again for 3<sup>rd</sup> time called fresh tender receipt and opening of tenders was fixed for 06.05.2004. This time 2 tenders were sold and both the 2 tenders were received back and opened on 06.05.2004. 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.	M/s Tomar Const. Co.	Rs.17,18,764/-	33.75% above Estimated Cost.	1 <sup>st</sup> lowest
2.	M/s S.P.Enterprises	Rs.17,42,961/-	35.64% above Estimated Cost.	2 <sup>nd</sup> Lowest.

(46) (8) (35) (37)

This time M/s Tomar Const. Co. was the 1st lowest tenderer with his tendered amount of Rs.17,18,764/- which is 33.75% above estimated cost of Rs.12,85,029/-. The above documents were sent to SE,FC-I being competent authority for technical sanction vide letter dated 14.05.2004.

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 M/s Tomar Const. Co. at his negotiated amount of Rs.16,76,994/- which works out to 30.50% above estimated cost of Rs.12,85,029/-. The Executive Engineer, FCD-IV awarded the work to M/s Tomar Const. Co. with the direction to start work from 07.10.2004 to 06.06.2005.

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 7.31% higher than 1<sup>st</sup> lowest of pervious tender. Thus Govt. has lost Rs.93,958/- on re-tendering. Govt. has also wasted money on 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.

The above conditions have not been followed in this case. Reasons may be elucidated to audit for incurring losses to Govt.

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

PARA No.1

825  
Sub: Heavy amount to the tune of Rs.5,22,77,460/- lying outstanding under public works deposit at the end of Financial Year.

During the course of scrutiny of Suspense/ Deposit/ Purchase/ Misc. Register for the financial year 2006-07 and 2007-08, it reveals that an amount of Rs.5,22,77,460/- is lying outstanding under the head " Public Works Deposits" as per details given below:

Deposits	2006-07	2007-08	Total in Rs.
PART-II (Security of Contracts)	49,32,954	34,53,082	83,86,036
PART-III (Deposit Work)	52,05,006	3,44,09,458	3,96,14,464
PART-V (Miscellaneous Works)	11,13,729	31,63,231	42,76,960
TOTAL =			5,22,77,460

As per provision contain in para V of Section 23 of CPWD Manual Vol.II the divisional Account should review every month where security deposit becomes due for refund, so that it can be refunded without waiting for any application from the contractor. Further as per the provisions contained in para 15.4.1 of CPWA code, the deposit lying, unclaimed for more than 3 complete Accounting years may be credited into the Govt. Accounts.

The Register should be reviewed immediately by the Divisional Officer and all the unclaimed securities (Part-II) lying for more than three years old where refund is due may be credited to Revenue.

Similar position of deposit in part- III & IV may also be reviewed and all efforts may now be made to clear this amount immediately under intimation to audit.

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Page NO 25  
PARA No.2

Sub: Difference of Rs.1,92,11,235/- 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.1,92,11,235/- which included cheques pertains to different period over a year.

The reasons for lying such huge amount of Rs.1,92,11,235/- outstanding and all efforts may be made by Divisional Officer and Divisional Accountant to reconcile the difference under intimation to audit.

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Para No 26

Para No. 3

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Sub: Non Deposit of Rs.2,92,464/- on account of forfeited performance guarantee into Govt. Accounts.

During the course of test audit, it was found that performance guarantee in respect of works (as per list attached) amounting to Rs.2,92,464/- was forfeited against rescinded work during audit period, but not deposited in the Govt. Account.

Clause 3 of the agreement provided that if contract is determined or rescinded, the earnest money deposit, security deposit already recovered and the performance guarantee under the contract shall be liable to be forfeited and shall be absolutely at the disposal of the Govt.

S. No	Sl.No.of the Register and Agency Name	Year	Nature of work	Forfeited amount (in Rs.)
1	1893/2/94 Sh.Chiranjilal	2006-07	Disposal of excavated earth/silt lying on L/B of TD no.1blw arterial Highway Bridge RD 10330(M) to Kardampura bridge RD 97300 on payment.	1250/-
2	1902/2203 M/s Malik Const. Co.	-do-	Supply of flood Fighting Material at L F Bund.	3171
3	1903/2204 M/s Malik Const. Co.	-do-	Restoration and Strengthening of most position of badhou at RD 1750M of LF Bund.	4299
4	1957/2258 M/s R.S. Builders	-do-	Dev. Of st.pav.and side drain in phae-IX of Shiv Vihar in Karawal Ngr. Constituency.	18000
5	1945/2246 M/s Toarar Engrn Corps	2007-08	Const. of double storey choupal at Jatav Mohalla of vill. Old Seelampur.	93284
6	1958/2259 Sh.Ajit Singh	-do-	Dev. Of street pavement and side drains at Harijan Basti, Nand Nagri	94500
7	1984/2285 Sh.Sanjeev Anand	-do-	Annual clearance & Maintenance of Karawal Nagar drains from RD OM to RD 2480 M.	6000
8	1988/2286 M/s Choudhary Const. Co.	-do-	Disitting of TD No 1 from RD 6690M to RD 7200 M upto its design section.	6500
9	1991/2292 Sh.Bhimsen Nimesh	-do-	Distting of TD No 1 from RD 8350 M to RD 8700 M	33150
10	2004/2302 M/s Choudhary Const. Co.	2007-08	Demolishing & reconstruction of RCC at RD 645 M of Bihari Pur drain.	6976
11	2017/2316 M/s Satya Const. Co.	-do-	Const. of boundary wall on G.S.Land bearing Kh. No. 60 in vill. Sabhapur, Shahdara in N/East distt.	8530
12	2018/2317 Sh.Yudhishter	-do-	Hiring of inspection vehicles for official use for six months.	2148

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13	2062/2360 M/s Classical Enterprises	-do-	Const. of Duolav of RD 1820M of Bund Drain.	14656
			Total	2,92,464

The Divisional Officer/ Divisional Accountant is requested to take immediate necessary action in this regard under intimation to audit.

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Para No 27

FARA No-4

JP

Sub: Excess Expenditure on Petrol.

During the course of audit of Log Book/History sheets of vehicles maintained by FCD-IV, it has been observed that Petrol has been consumed by the division beyond the prescribed limit during the period 2006-07 to 2007-08 as detailed below:-

S.No.	Vehicle No.	Month & Year	Amount of Petrol
1	DED 5174	4/06	252 ltrs.
2	-do-	5/06	331 ltrs.
3	-do-	6/06	219 ltrs.
4	-do-	7/06	224 ltrs.
5	-do-	8/06	286 ltrs.
6	-do-	9/06	256 ltrs.
7	-do-	3/07	245 ltrs.
8	-do-	4/07	240 ltrs.
9	-do-	5/07	277 ltrs.
10	-do-	6/07	224 ltrs.
11	-do-	7/07	267 ltrs.
12	-do-	8/07	290 ltrs.
13	-do-	9/07	245 ltrs.
14	-do-	10/07	243 ltrs.
15	-do-	11/07	237 ltrs.
16	-do-	12/07	210 ltrs.
17	-do-	1/08	240 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 of 200 liters is irregular

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

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Para No 28

PARA No-5

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Sub: Misuse of Govt. Vehicle for delivery of dak.

On scrutiny of the Log Book of Vehicle No.DED 5174 it is found that the office Vehicle has been used only for delivery of dak as a routine practice. For instance, during the month of April 2006, the division has incurred the following expenditure amount for distribution of Dak as detailed below:

Month	Total distance traveled	Petrol used	Amount spent	Annual expenditure 2006-07
04/06	1298 Km	230 ltrs.	Rs.12,535/-	Rs.1,50,420

Similar type of expenditure incurred for delivery of routine dak throughout the year 2007-08.

The Government Vehicles in a department/division is provided for operational duties. Using the vehicle only for delivery of office dak indicates that there is no operational requirement of vehicle in the division. In such circumstances, the vehicle should be withdrawn from the division and transferred to other office where it required most.

As per GFR, financial powers delegated to incur expenditure have to be exercised with utmost care maintaining financial propriety with adequate jurisdiction. Further according to Govt. instructions, the cheapest mode of transport should be used to perform the journey for office use and the office dak can be delivered by using Govt., transport or through postal service.

Thus division has incurred expenditure to the tune of Rs.3,00,840/- just for delivering routine nature of dak during 2006-07 and 2007-08.

Reason for irregularity may be explained to Audit.

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Para No 29

PARA No.6

29

Sub: Expenditure incurred on Maintenance of Vehicle.

During the course of audit of records of vehicles, it has been observed that an amount of Rs.50.638/- was incurred for the maintenance of vehicle no.DL 7C-3503 by the Division during the period 2007-08.

As per delegation of Financial Power issued by the Finance Department the Head of Office is competent to incur an expenditure up to Rs.15,000/- per vehicle in case of L.M.V. and up to Rs.25,000/- per vehicle in the case of Heavy Vehicle. But the Division has spent much more than the limit prescribed/ allowed by the Finance Deptt. Further the department has to obtain the prior approval of the Transport Officer. Transport Department before undertaking any Repair/ Maintenance work of Govt. Vehicle and the work to be carried out shall be from the authorized dealer only. It is seen that the Division has not followed the above instructions.

The reason for the same may be elucidated to audit and the irregular expenditure may be got regularized from the Competent Authority.

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Sub: Unrealistic Estimates

During the course of scrutiny of the Agreement Register for the audit period of FCD-IV, it has been noticed that 133 nos. of works (namely Development of Street Pavement and side drains/ construction of Land Boundary wall/ Improvement of canes and side drains/ Construction of Chaupals/ Roads), were awarded during the years 2006-07 and 2007-08. Out of these works, 30 works were awarded above the Estimated Cost as per details given below:-

1. 12 nos. (05 to 10%), ) Above the estimated Costs
2. 12 nos. (11 to 20%) and ) during 2006-07
3. 06 works (31 to 65%) )
4. 56 Works (10 to 60%) ) Above Estimated Cost during 2007-08

While on the other hand, it has also been observed that 07 works were awarded 141% below the Estimated Cost during 2006-07 and 40 works were awarded 53% below the Estimated Cost during 2007-08.

The above details of works awarded on above/ below the Estimated Cost shows that estimates were prepared casually and no proper attention was given to make estimates more realistic basis.

Due care should be given in preparing preliminary estimates on realistic basis so as to avoid paper work and work may be awarded on Estimated cost itself.

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Sub: Non-Conservation of Energy and Inefficient use of Power.

It has been observed during the course of audit of electricity records and bills that consumption of electricity and power of FCD-IV is very large during the period of audit as per details given below:-

S.No.	Month	Bill Amount (Rs)	S.No.	Month	Bill Amount (Rs)
1	03/06	142150	12	02/07	120634
2	04/06	160338	13	03/07	221134
3	05/06	213916	14	05/07	303487
4	06/06	197370	15	06/07	211062
5	07/06	200114	16	08&09/07	213289
6	08/06	196969	17	10/07	200694
7	09/06	177953	18	11/07	143092
8	10/06	153295	19	12/07	115062
9	11/06	134371	20	01/08	128382
10	12/06	138816	21	02/08	157709
11	01/07	150825	22	03/08	132226

Main reason behind increasing consumption and bill lies on non use of energy efficient lighting and other conversation method.

The then Pr. Secy.(Power)/C.S. had issued instruction in Sept. 2006 vide letter no.F.11(149)/2004/Power/2388 dt. 28.09.06 "That Delhi Govt. is

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fully committed to promote energy conservation and efficient use of energy in Delhi on priority for demand side management of power. To realize this goal, Delhi Govt. would like to promote the use of solar energy, use of CFL and energy efficient lighting etc. by making it mandatory in Govt. Departments/ Govt. Building/ Hospitals/ Jails etc to start with". Govt. of Delhi is now issuing the directions under section 18 of the Energy Conservation Act, 2001 for:-

- (i) Mandatory use of Solar Water Heating System.
- (ii) Mandatory use of CFL & electronic chokes in Govt. buildings.
- (iii) Mandatory use of ISI marked Motor pump sets, Power Capacitor etc.

Use of conventional chokes and tube light is banned in Govt. building. But in division these are still in use, which leads to higher electricity bills.

It is also observed that only one meter is installed in FCD-IV through which electricity supply is made to the other Divisions FCD-III, 10 & 3 (mechanical) and the office of D.C. As such load of electricity on the meter is very high. Separate meter for each department will increase the efficiency and control over use of Electricity by each department thereby saving of unnecessary expenditure on electricity to the Govt.

The Divisional Officer may take urgent steps in this direction in accordance with the instructions of Power department and also according to the various provisions of electricity consumption act 2001 to reduce the energy bill of the division.

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**TEST AUDIT NOTE:-**

The maintenance of records of FCD-IV found up to the mark and subject of observations made in Current audit report and following observations.

1. Stocks of MB have not been maintained on prescribed form. The division is advised to maintain the stock of MB books on the register prescribed (Form 92) under CPWD Accounts code.
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. Name of officials in whose service above documents were not found are S/Shri Virender Singh, JE, Jitendera Kumar Vatsa, JE, Ajeet Kumar, JE, Raj Singh, JE, Anil Sharma JE, R.S. Gaur JE, K.S. Raghav, JE, Subhash Chand, LDC, Rajesh Kr Dhawan, Surveyor, Keval prakash W/C Beldar, Ishwar Singh, W/C Beldar, P.K.Goyal, UDC.
3. Service verification in respect of some officials has not been updated as in the cases of Sh. V.S. Nagarkoti, D Man, from 28.9.96 to 30.4.97 and Subhash Chand, LDC, from 30.6.2000 to 31.5.2001.
4. Half pay leave account is incomplete in r/o Shri Babu Khan W/C Beldar and earned leave accounts needs to be attested in r/o Shri Anil Sharma, JE and leave account of Randhir Singh W/C Beldar is also not updated.
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.

*H.S. NANRA*  
5/12/08  
(H. S. NANRA)  
(Inspecting Officer)

# PART-II

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Para No 32

## CURRENT AUDIT REPORT (2013-14 to 2015-2016)

PARA NO. 1 : → RECOVERIES

### A. Recovery of Rs. 14,992/- on account of wrong fixation of pay at the time of grant of 3<sup>rd</sup> MACP.

Ref. Audit Memo. No.24 Dated:31.08.16)

During test check of pay fixation cases, of the Division, it is found that 3<sup>rd</sup> MACP was granted to Smt. Sadhana Sharma, Work Assistant w.e.f. 15.02.2015 vide order No. EE/CD-4/Estt./PF/39-43 dated 06.04.16. Her pay is fixed on 15.02.2015 under FR 22(1)(a)(1). Further, benefit of increment was also allowed to the official w.e.f. 01/07/2015 irrespective of the fact that she has not completed mandatory six months qualifying service for the purpose of grant of increment as per CCS(RP) Rules, 2008. Hence, pay of official is to be revised as under:-

Pay as on	Pay fixed as per Service Book	Pay to be re-fixed as per audit observations	Remarks
15.02.15	12630+2400	12630+2400	Date of grant of 3 <sup>rd</sup> MACP being DOIA 15.02.85
Pay fixed as on 15.02.15 with 3% increment	13080 + 2800	13080 + 2800	
Pay as on 01.07.2015	13560 + 2800	13080 + 2800	
Pay as on 01.07.2016	14050 + 2800	13560 + 2800	

Further, it has also been observed that the official has been granted benefit of 2<sup>nd</sup> MACP w.e.f. 01/09/2008 vide Order No. EE/CD-III/Estt./WC/ACP/2010-11/3341-46 dated 15.09.2010 by changing grade Pay from Rs. 2000/- to Rs. 2400/-. But, pay of the official has not been fixed as per FR 22(1)(a)(1) on 01.09.2008 by granting 1 increment in the Grade pay of Rs.2000/-. The same is required to be re-fixed and increment to the official may also be granted on 01.09.2008.

Hence, pay of the official may be revised as per the above observations and recovery of Rs. 14,992/- may also be effected from the salary of official after due verification of facts and figures under intimation to audit.

All other similar cases may also be reviewed on the basis of similar lines.

*Sudha*



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ANNEXURE-I TO MEMO NO. 24

Recovery statement in R/o Smt. Sadhna Sharma, W/C work Assistant

Period	DUE						DRAWN						Difference
	B.P.	G.P.	D.A.	H.R.A.	T.A.	Total	B.P.	G.P.	D.A.	H.R.A.	T.A.	Total	
Jul.15	13080	2800	18897	0	3504	38281	13560	2800	19468	0	3504	39332	-1051
Aug.15	13080	2800	18897	0	3504	38281	13560	2800	19468	0	3504	39332	-1051
Sep.15	13080	2800	18897	0	3504	38281	13560	2800	19468	0	3504	39332	-1051
Oct.15	13080	2800	18897	0	3504	38281	13560	2800	19468	0	3504	39332	-1051
Nov.15	13080	2800	18897	0	3504	38281	13560	2800	19468	0	3504	39332	-1051
Dec.15	13080	2800	18897	0	3504	38281	13560	2800	19468	0	3504	39332	-1051
Jan.16	13080	2800	19850	0	3600	39330	13560	2800	20450	0	3504	39332	-1051
Feb.16	13080	2800	19850	0	3600	39330	13560	2800	20450	0	3600	40410	-1080
Mar.16	13080	2800	19850	0	3600	39330	13560	2800	20450	0	3600	40410	-1080
Apr.16	13080	2800	19850	0	3600	39330	13560	2800	20450	0	3600	40410	-1080
May.16	13080	2800	19850	0	3600	39330	13560	2800	20450	0	3600	40410	-1080
Jun.16	13080	2800	19850	0	3600	39330	13560	2800	20450	0	3600	40410	-1080
Jul.16	13560	2800	20450	0	3600	40410	14050	2800	21063	0	3600	41513	-1103
Aug.16	13560	2800	20450	0	3600	40410	14050	2800	21063	0	3600	41513	-1103
	184080	39200	273383	0	49824	546487	190820	39200	281535	0	49824	561479	-14992
<b>TOTAL RECOVERY</b>							<b>TOTAL RECOVERY</b>						<b>14992</b>

*Sadhna*

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**B. Subject :- Recovery of Rs.3896/- on account of wrong pay fixation due to rounding off the increment to next multiple of 10.**

(Ref. Audit Memo. No. 27 Dated: 01.09.2016)

Under Rule-7(A)(i) of Revised Pay Rules, 2008, the pay in the pay band/pay scale will be determined by multiplying the existing basic pay as on 01.01.2006 by a factor of 1.86 and rounding off the resultant figure to the next multiple of 10. It was further clarified vide O.M. No. F.1/1/2008-IC dated 29.01.2009 at Sl. No. 4, that in the case of calculation of increments under the revised pay structure, paisa should be ignored, but any amount of a rupee or more should be rounded off to the next multiple of 10.

During test check of records of O/o the EE CD-IV, L. M. Bund, Shastri Nagar, it was observed that pay of Smt. Nirmala Devi, Peon was not fixed in accordance with the instructions under revised pay rules, 2008, which is irregular.

Accordingly, the pay of Nirmala Devi, Peon may be re-fixed as under:

Pay as on	Pay fixed as per Service Book	Pay to be re-fixed as per audit observations	Remarks
01.01.2006			
01.07.2006	5880 + 1800	5880 + 1800	
01.07.2007	6120 + 1800	6110 + 1800	
01.07.2008	6360 + 1800	6350 + 1800	
01.09.2008	6610 + 1800	6600 + 1800	
	6870 + 1900	6860 + 1900	Date of grant of 1 <sup>st</sup> MACP w.e.f 01.09.08
01.07.2009			
01.07.2010	7140 + 1900	7130 + 1900	
01.07.2011	7420 + 1900	7400 + 1900	
01.07.2012	7700 + 1900	7680 + 1900	
01.07.2013	7990 + 1900	7970 + 1900	
01.07.2014	8290 + 1900	8270 + 1900	
01.07.2015	8600 + 1900	8580 + 1900	
01.07.2016	8920 + 1900	8900 + 1900	
	9250 + 1900	9230 + 1900	

Hence, pay of the official may be revised as per the above observations and recovery of Rs. 3,896/- may also be effected from the salary of official after due verification of facts and figures under intimation to audit.

All other similar cases may also be reviewed on the basis of similar lines.

Settled

(RAM GOPAL VERMA)  
IAO  
PARTY NO. 117

*[Signature]*



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1-Apr-09	30-Apr-09	6860	1900	1927	2628	732	14047	6870	1900	1929	2631	732	14062	-10	0	-2	-3	0	-15
1-May-09	31-May-09	6860	1900	1927	2628	732	14047	6870	1900	1929	2631	732	14062	-10	0	-2	-3	0	-15
1-Jun-09	30-Jun-09	6860	1900	1927	2628	732	14047	6870	1900	1929	2631	732	14062	-10	0	-2	-3	0	-15
1-Jul-09	31-Jul-09	7130	1900	2438	2709	762	14939	7140	1900	2441	2712	762	14955	-10	0	-3	-3	0	-16
1-Aug-09	31-Aug-09	7130	1900	2438	2709	762	14939	7140	1900	2441	2712	762	14955	-10	0	-3	-3	0	-16
1-Sep-09	30-Sep-09	7130	1900	2438	2709	762	14939	7140	1900	2441	2712	762	14955	-10	0	-3	-3	0	-16
1-Oct-09	31-Oct-09	7130	1900	2438	2709	762	14939	7140	1900	2441	2712	762	14955	-10	0	-3	-3	0	-16
1-Nov-09	30-Nov-09	7130	1900	2438	2709	762	14939	7140	1900	2441	2712	762	14955	-10	0	-3	-3	0	-16
1-Dec-09	31-Dec-09	7130	1900	2438	2709	762	14939	7140	1900	2441	2712	762	14955	-10	0	-3	-3	0	-16
1-Jan-10	31-Jan-10	7130	1900	3161	2709	810	15710	7140	1900	3164	2712	810	15726	-10	0	-3	-3	0	-16
1-Feb-10	28-Feb-10	7130	1900	3161	2709	810	15710	7140	1900	3164	2712	810	15726	-10	0	-3	-3	0	-16
1-Mar-10	31-Mar-10	7130	1900	3161	2709	810	15710	7140	1900	3164	2712	810	15726	-10	0	-3	-3	0	-16
1-Apr-10	30-Apr-10	7130	1900	3161	2709	810	15710	7140	1900	3164	2712	810	15726	-10	0	-3	-3	0	-16
1-May-10	31-May-10	7130	1900	3161	2709	810	15710	7140	1900	3164	2712	810	15726	-10	0	-3	-3	0	-16
1-Jun-10	30-Jun-10	7130	1900	3161	2709	810	15710	7140	1900	3164	2712	810	15726	-10	0	-3	-3	0	-16
1-Jul-10	31-Jul-10	7400	1900	4185	2790	870	17145	7420	1900	4194	2796	870	17180	-20	0	-9	-6	0	-35
1-Aug-10	31-Aug-10	7400	1900	4185	2790	870	17145	7420	1900	4194	2796	870	17180	-20	0	-9	-6	0	-35
1-Sep-10	30-Sep-10	7400	1900	4185	2790	870	17145	7420	1900	4194	2796	870	17180	-20	0	-9	-6	0	-35
1-Oct-10	31-Oct-10	7400	1900	4185	2790	870	17145	7420	1900	4194	2796	870	17180	-20	0	-9	-6	0	-35
1-Nov-10	30-Nov-10	7400	1900	4185	2790	870	17145	7420	1900	4194	2796	870	17180	-20	0	-9	-6	0	-35
1-Dec-10	31-Dec-10	7400	1900	4185	2790	870	17145	7420	1900	4194	2796	870	17180	-20	0	-9	-6	0	-35
1-Jan-11	31-Jan-11	7400	1900	4743	2790	906	17739	7420	1900	4753	2796	906	17775	-20	0	-10	-6	0	-36
1-Feb-11	28-Feb-11	7400	1900	4743	2790	906	17739	7420	1900	4753	2796	906	17775	-20	0	-10	-6	0	-36
1-Mar-11	31-Mar-11	7400	1900	4743	2790	906	17739	7420	1900	4753	2796	906	17775	-20	0	-10	-6	0	-36
1-Apr-11	30-Apr-11	7400	1900	4743	2790	906	17739	7420	1900	4753	2796	906	17775	-20	0	-10	-6	0	-36
1-May-11	31-May-11	7400	1900	4743	2790	906	17739	7420	1900	4753	2796	906	17775	-20	0	-10	-6	0	-36
1-Jun-11	30-Jun-11	7400	1900	4743	2790	906	17739	7420	1900	4753	2796	906	17775	-20	0	-10	-6	0	-36
1-Jul-11	31-Jul-11	7680	1900	5556	2874	2528	20538	7700	1900	5568	2880	2528	20576	-20	0	-12	-6	0	-38
1-Aug-11	31-Aug-11	7680	1900	5556	2874	2528	20538	7700	1900	5568	2880	2528	20576	-20	0	-12	-6	0	-38
1-Sep-11	30-Sep-11	7680	1900	5556	2874	2528	20538	7700	1900	5568	2880	2528	20576	-20	0	-12	-6	0	-38
1-Oct-11	31-Oct-11	7680	1900	5556	2874	2528	20538	7700	1900	5568	2880	2528	20576	-20	0	-12	-6	0	-38
1-Nov-11	30-Nov-11	7680	1900	5556	2874	2528	20538	7700	1900	5568	2880	2528	20576	-20	0	-12	-6	0	-38
1-Dec-11	31-Dec-11	7680	1900	5556	2874	2528	20538	7700	1900	5568	2880	2528	20576	-20	0	-12	-6	0	-38
1-Jan-12	31-Jan-12	7680	1900	6227	2874	2640	21321	7700	1900	6240	2880	2640	21360	-20	0	-13	-6	0	-39
1-Feb-12	29-Feb-12	7680	1900	6227	2874	2640	21321	7700	1900	6240	2880	2640	21360	-20	0	-13	-6	0	-39
1-Mar-12	31-Mar-12	7680	1900	6227	2874	2640	21321	7700	1900	6240	2880	2640	21360	-20	0	-13	-6	0	-39
1-Apr-12	30-Apr-12	7680	1900	6227	2874	2640	21321	7700	1900	6240	2880	2640	21360	-20	0	-13	-6	0	-39
1-May-12	31-May-12	7680	1900	6227	2874	2640	21321	7700	1900	6240	2880	2640	21360	-20	0	-13	-6	0	-39

*Summa*

*Part 4*  
*R.C. v. S.M.*  
*Part 4*

1-Jun-12	30-Jun-12	7680	1900	6227	2874	2640	21321	7700	1900	6240	2880	2640	21360	-20	0	-13	-6	0	-39
1-Jul-12	31-Jul-12	7970	1900	7106	2961	2752	22689	7990	1900	7121	2967	2752	22730	-20	0	-15	-6	0	-41
1-Aug-12	31-Aug-12	7970	1900	7106	2961	2752	22689	7990	1900	7121	2967	2752	22730	-20	0	-15	-6	0	-41
1-Sep-12	30-Sep-12	7970	1900	7106	2961	2752	22689	7990	1900	7121	2967	2752	22730	-20	0	-15	-6	0	-41
1-Oct-12	31-Oct-12	7970	1900	7106	2961	2752	22689	7990	1900	7121	2967	2752	22730	-20	0	-15	-6	0	-41
1-Nov-12	30-Nov-12	7970	1900	7106	2961	2752	22689	7990	1900	7121	2967	2752	22730	-20	0	-15	-6	0	-41
1-Dec-12	31-Dec-12	7970	1900	7106	2961	2752	22689	7990	1900	7121	2967	2752	22730	-20	0	-15	-6	0	-41
1-Jan-13	31-Jan-13	7970	1900	7896	2961	2880	23607	7990	1900	7912	2967	2880	23649	-20	0	-16	-6	0	-42
1-Feb-13	28-Feb-13	7970	1900	7896	2961	2880	23607	7990	1900	7912	2967	2880	23649	-20	0	-16	-6	0	-42
1-Mar-13	31-Mar-13	7970	1900	7896	2961	2880	23607	7990	1900	7912	2967	2880	23649	-20	0	-16	-6	0	-42
1-Apr-13	30-Apr-13	7970	1900	7896	2961	2880	23607	7990	1900	7912	2967	2880	23649	-20	0	-16	-6	0	-42
1-May-13	31-May-13	7970	1900	7896	2961	2880	23607	7990	1900	7912	2967	2880	23649	-20	0	-16	-6	0	-42
1-Jun-13	30-Jun-13	7970	1900	7896	2961	2880	23607	7990	1900	7912	2967	2880	23649	-20	0	-16	-6	0	-42
1-Jul-13	31-Jul-13	8270	1900	9153	3051	3040	25414	8290	1900	9171	3057	3040	25458	-20	0	-18	-6	0	-44
1-Aug-13	31-Aug-13	8270	1900	9153	3051	3040	25414	8290	1900	9171	3057	3040	25458	-20	0	-18	-6	0	-44
1-Sep-13	30-Sep-13	8270	1900	9153	3051	3040	25414	8290	1900	9171	3057	3040	25458	-20	0	-18	-6	0	-44
1-Oct-13	31-Oct-13	8270	1900	9153	3051	3040	25414	8290	1900	9171	3057	3040	25458	-20	0	-18	-6	0	-44
1-Nov-13	30-Nov-13	8270	1900	9153	3051	3040	25414	8290	1900	9171	3057	3040	25458	-20	0	-18	-6	0	-44
1-Dec-13	31-Dec-13	8270	1900	9153	3051	3040	25414	8290	1900	9171	3057	3040	25458	-20	0	-18	-6	0	-44
1-Jan-14	31-Jan-14	8270	1900	10170	3051	3200	26591	8290	1900	10190	3057	3200	26637	-20	0	-20	-6	0	-46
1-Feb-14	28-Feb-14	8270	1900	10170	3051	3200	26591	8290	1900	10190	3057	3200	26637	-20	0	-20	-6	0	-46
1-Mar-14	31-Mar-14	8270	1900	10170	3051	3200	26591	8290	1900	10190	3057	3200	26637	-20	0	-20	-6	0	-46
1-Apr-14	30-Apr-14	8270	1900	10170	3051	3200	26591	8290	1900	10190	3057	3200	26637	-20	0	-20	-6	0	-46
1-May-14	31-May-14	8270	1900	10170	3051	3200	26591	8290	1900	10190	3057	3200	26637	-20	0	-20	-6	0	-46
1-Jun-14	30-Jun-14	8270	1900	10170	3051	3200	26591	8290	1900	10190	3057	3200	26637	-20	0	-20	-6	0	-46
1-Jul-14	31-Jul-14	8580	1900	11214	3144	3312	28150	8600	1900	11235	3150	3312	28197	-20	0	-21	-6	0	-47
1-Aug-14	31-Aug-14	8580	1900	11214	3144	3312	28150	8600	1900	11235	3150	3312	28197	-20	0	-21	-6	0	-47
1-Sep-14	30-Sep-14	8580	1900	11214	3144	3312	28150	8600	1900	11235	3150	3312	28197	-20	0	-21	-6	0	-47
1-Oct-14	31-Oct-14	8580	1900	11214	3144	3312	28150	8600	1900	11235	3150	3312	28197	-20	0	-21	-6	0	-47
1-Nov-14	30-Nov-14	8580	1900	11214	3144	3312	28150	8600	1900	11235	3150	3312	28197	-20	0	-21	-6	0	-47
1-Dec-14	31-Dec-14	8580	1900	11214	3144	3312	28150	8600	1900	11235	3150	3312	28197	-20	0	-21	-6	0	-47
1-Jan-15	31-Jan-15	8580	1900	11842	3144	3408	28874	8600	1900	11865	3150	3408	28923	-20	0	-23	-6	0	-49
1-Feb-15	28-Feb-15	8580	1900	11842	3144	3408	28874	8600	1900	11865	3150	3408	28923	-20	0	-23	-6	0	-49
1-Mar-15	31-Mar-15	8580	1900	11842	3144	3408	28874	8600	1900	11865	3150	3408	28923	-20	0	-23	-6	0	-49
1-Apr-15	30-Apr-15	8580	1900	11842	3144	3408	28874	8600	1900	11865	3150	3408	28923	-20	0	-23	-6	0	-49
1-May-15	31-May-15	8580	1900	11842	3144	3408	28874	8600	1900	11865	3150	3408	28923	-20	0	-23	-6	0	-49
1-Jun-15	30-Jun-15	8580	1900	11842	3144	3408	28874	8600	1900	11865	3150	3408	28923	-20	0	-23	-6	0	-49
1-Jul-15	31-Jul-15	8900	1900	12852	3240	3504	30396	8920	1900	12866	3246	3504	30446	-20	0	-24	-6	0	-50

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*Handwritten signature and notes*

1-Aug-15	31-Aug-15	8900	1900	12852	3240	3504	30396	8920	1900	12876	3246	3504	30446	-20	0	-24	-6	0	-50
1-Sep-15	30-Sep-15	8900	1900	12852	3240	3504	30396	8920	1900	12876	3246	3504	30446	-20	0	-24	-6	0	-50
1-Oct-15	31-Oct-15	8900	1900	12852	3240	3504	30396	8920	1900	12876	3246	3504	30446	-20	0	-24	-6	0	-50
1-Nov-15	30-Nov-15	8900	1900	12852	3240	3504	30396	8920	1900	12876	3246	3504	30446	-20	0	-24	-6	0	-50
1-Dec-15	31-Dec-15	8900	1900	12852	3240	3504	30396	8920	1900	12876	3246	3504	30446	-20	0	-24	-6	0	-50
1-Jan-16	31-Jan-16	8900	1900	13500	3240	3600	31140	8920	1900	13525	3246	3600	31191	-20	0	-25	-6	0	-51
1-Feb-16	29-Feb-16	8900	1900	13500	3240	3600	31140	8920	1900	13525	3246	3600	31191	-20	0	-25	-6	0	-51
1-Mar-16	31-Mar-16	8900	1900	13500	3240	3600	31140	8920	1900	13525	3246	3600	31191	-20	0	-25	-6	0	-51
1-Apr-16	30-Apr-16	8900	1900	13500	3240	3600	31140	8920	1900	13525	3246	3600	31191	-20	0	-25	-6	0	-51
1-May-16	31-May-16	8900	1900	13500	3240	3600	31140	8920	1900	13525	3246	3600	31191	-20	0	-25	-6	0	-51
1-Jun-16	30-Jun-16	8900	1900	13500	3240	3600	31140	8920	1900	13525	3246	3600	31191	-20	0	-25	-6	0	-51
1-Jul-16	31-Jul-16	9230	1900	13913	3339	3600	31982	9250	1900	13938	3345	3600	32033	-20	0	-25	-6	0	-51
1-Aug-16	31-Aug-16	9230	1900	13913	3339	3600	31982	9250	1900	13938	3345	3600	32033	-20	0	-25	-6	0	-51
Total		920940	229200	722012	345042	219648	2436842	922900	229200	723360	345630	219648	2440738	-1960	0	-1348	-588	0	-3896

*Disha*

*Letter*  
*R. C. VERMA*  
*PARTY NO 3*  
*IA*

(31) (29)

**C. Subject :- Short recovery of DGEHS subscription amounting to Rs.8200/- during audit period 2013-14 to 2015-16**

(Ref. Audit Memo. No. 17 Dated: 30.08.2016)

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. 4600 to 6600/- was fixed at Rs. 325/- p.m.

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 due @	DGEHS contribution made @	Period of short contribution	Amount of recovery (Rs.)
Sh. Girish Kumar, JE. Grade Pay Rs. 4600/4800	Mar.13-- Feb.16	325/- p.m.	225/- p.m.	36-Months	3,600/-
Sh. Vijay Singh, JE, GP-Rs.4600/4800	Nov.13-Feb.16	325/- p.m.	225/- p.m.	28 months	2,800/-
Sh. Attar Singh, W/C Driver, GP- 4200/-	Sep.14-Feb-16	225/- p.m.	125/- p.m.	18 months	1,800/-
<b>Total</b>					<b>8,200/-</b>

Hence, recovery of Rs.8200/- (Rupees Eight Thousand Two Hundred only) on account of short deduction of DGEHS subscription of the above mentioned employees may be made, after due verification and under intimation to Audit. In addition, DGEHS subscription for the Pre-Audit as well as Post Audit period also may be calculated and recovered from the officers after due verification of facts and figures.

Similar type of cases may also be scrutinized at your level and recovery, if any, may be made under intimation to audit.

*Sinha*

(30/11/18)

D. Subject :- Recovery of Transport Allowance amounting Rs.5760/- drawn during leave period.

(Ref. Audit Memo. No. 22 Dated: 31.08.2016)

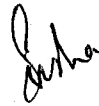
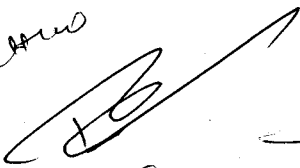
During the test check of PBR and information provided to audit regarding employees remained on leave continuously for a period of more than one month, it has been observed that TA has been granted to following official who was on continuous leave for complete calendar month, which is not in order:-

S.No.	Name of the Staff & Designation	period of leave	TA Rate @	Amount of recovery (Rs.)	Remarks
1	Sh. Madan Pal, W/C Beldar	01/04/13-10/06/13	2880/-	5760/-	For the months of 4/13 & 5/13
Total				5760/-	

Hence, recovery of Rs.5760/- (Rupees five thousand seven hundred sixty only) on account of transport allowance given during leave period may be made, after due verification and under intimation to Audit.

Similar type of cases may also be scrutinized at your level and recovery, if any, may be made under intimation to audit.

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(PA 27/11/18)  
RAM GOPAL VERMA



(29)

E. Subject :- Short Recovery of UTGEIS amounting to Rs.2520/- during audit period 2013-14 to 2015-16

(Ref. Audit Memo. No. 18 Dated: 30.08.2016)

During test check of PBR, it has been observed that UTGEIS subscriptions were not recovered as per orders circulated by the Government of Delhi in respect of the following engineering Group B staff:

S.No.	Name of the Staff & Designation	Subscription deducted@	Amount of subscription due	Period of short contribution	No.of months	Amount of recovery (Rs.)
1	Sh. Avinash Sharma, AE	Rs.30/-p.m.	Rs.60/-p.m.	3/13--2/14	12	360/-
2	Sh. S. K Saxena, AE	Rs.30/-p.m.	Rs.60/-p.m.	3/13--2/16	36	1080/-
3	Sh. Devendra Sharma, AE	Rs.30/-p.m.	Rs.60/-p.m.	3/13--2/16	36	1080/-
Total						2520/-

**Note: Sh. Avinash Sharma, AE transferred out from the Division w.e.f. March-14.**

Hence, recovery of Rs.2520/- (Rupees two thousand five hundred twenty only) on account of short deduction of UTGEIS subscription of the above mentioned employee may be made, after due verification and under intimation to Audit. In addition, subscription for the Pre-Audit as well as Post Audit period also may be calculated and recovered from the officers after due verification.

Similar type of cases may also be scrutinized at your level and recovery, if any, may be made under intimation to audit.

*Seen*

*[Signature]*  
IAS  
RAMGOPAL VERMA  
PARTY No. 3

*[Signature]*

(28) (19)

F. Subject :- Short deduction of Rs.960/-Towards License Fee during audit period 2013-14 to 2015-16

(Ref. Audit Memo. No. 18 Dated: 30.08.2016)

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 in respect of Type- II Govt. Accommodations situated at Delhi as under:

PERIOD	LICENSE FEE	WATER CHARGES
01/07/2012	205/-	196/-
01/07/2013	245/-	196/-

During the test check of pay bill registers for the period 2013-14 to 2015-16, 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+ W/C as per PBR @	License Fee+ W/C To Be Deducted as per rule @	Differen ce @	Period/ Month	Amount Short Deducted( Rs.)	Remarks
1	Sh. Shakeel Ahmed Qureshi, DM-II Grade Pay 4600/- (Qtr-1423, Type -II Gulabi Bagh, Delhi)	205+196 pm	245+196 pm	40/- pm	7/13 to 6/15 (24 months)	960/-	The official has drawn HRA w.e.f 7/15 . hence recovery towards L/Fee is proposed up to 6/15
	<b>Total</b>					<b>960/-</b>	

Hence, recovery of Rs.960/- (Rupees nine hundred sixty 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.

*Seenu*

*(R.A.M. Gopal)*  
*PAD-14/10/13*  
*JAW*

*Jasha*

PARA NO. 2

27

18

Sub: Heavy outstanding balances under Public Works (Suspense) Deposit.

(Ref: Memo No.07 Dated: 23.08.2016)

During the test check of monthly account of the office of the Executive Engineer, CD-IV for the month of March 2016, it was found that a heavy outstanding balance is lying in 8443-Para II, III and V as per the following details:-

Part II Rs. 1,50,45,658/-

Part III Rs. 9,58,58,556/-

Part V Rs. 2,10,50,407/-

PART-II

Outstanding balance in Part-II of Monthly Accounts is due to the fact that Deposit Register has not been prepared and subsequently reviewed periodically by the Division. It should be prepared and reviewed and all deposits which are more than 3 years old, where refund is due, should be credited to Revenue.

PART-III

Outstanding balance in Part-III of Monthly Accounts is due to the non execution of work against deposits or not mentioning the reason for having outstanding balance in the Monthly Accounts. In absence of details regarding Departments involved, amount deposited, amount spent, it is not practically feasible to ascertain from which date these balances were outstanding. Hence, Division may review the outstanding balance in Part-III Monthly Account and take necessary action to clear the heavy outstanding balance.

PART-V

Outstanding balance in Part-V of Monthly Accounts is due to the amount withheld from Contractors on account of non sanction of EOT cases, testing defects, pending works etc. Heavy balances in Part V indicates that works have not been completed satisfactorily. Hence, Division may review the Part-V and take necessary action to clear the heavy outstanding balance.

The Division may prepare Deposit Register so that clear picture of balances, as reflected in Monthly Accounts may be reconciled with and necessary steps be taken to clear the outstanding balances on priority basis.

Further, in pursuance of instruction as per CPWD Manual the undisputed / unclaimed amount which is lying for more than three years old should have been credited adjusted to Government Accounts immediately.

*[Signature]*

PARA NO. 3

26

Sub: Time bared cheques amounting to Rs.2,58,196/-

(Audit Memo No. 8 dated 23.08.2016)

As per Receipt & payment rule 47(2) a cheque remaining unpaid for three months after the months of its issue for any cause and not surrendered for renewal should be cancelled in the manner indicated under the rules with the difference that no acknowledgement of the stop order may be insisted from the bank. Its amount should also be written back in the accounts.

Seen

While scrutiny of form 51-"Schedule of Reconciliation of cheques drawn and Remittances" for the month of March 2016 it has been noticed that cheques amounting to Rs.2,58,196/-, which were issued by the division but not presented to bank for encashment and became time barred. These cheques related to the period from 2013-14 and 2014-15(Cheque No.330610 Dated 31.03.2014 for Rs.1,94,147 /-and Cheque No.330650 Dated 07.01.2015 for Rs 64,049), as these cheques have remained unclaimed for more than three months.

(RANCO)  
VERMA  
IAS  
PARTY NO

Hence, necessary action as per above observation with regard to non-encashment of cheques within prescribed period may be taken under intimation to audit.

*[Signature]*

**Sub: Non finalization of payment even work was finalized.**

Name of the Work	Construction of RCC Box Culvert at RD 1865 of Relief Drain to Connect Shree Ram Colony and Rajiv Vihar.
Agreement No	EE-IV/Agt./53/201/2013-14
Name of the Contractor	M/s ANJ Builders (P) Limited
Estimated Cost	Rs. 1,60,53,106/-
Tendered Cost	Rs. 1,19,58,299/-
Date of Start	01.03.2014
Stipulated Date of Completion	26.12.14
Actual date of Completion	15.06.15

The work was awarded to M/s ANJ Builders (P) Limited vide letter dated 20.02.2014 with the above mentioned details. The Contractor submitted 1<sup>st</sup> RA Bill amounting to Rs. 64,27,489/- which was paid on 02.07.14. 2<sup>nd</sup> RA Bill was also submitted by the Contractor amounting to Rs. 1,20,40,079/- . After making adjustments of 1<sup>st</sup> RA Bill, Rs. 49,84,000/- (restricted amount) was paid on 31.01.15. But, detail of payment of final bill is not available in the file.

It is relevant to mention here that the work was actually completed on 15.06.2015 and Completion Certificate was also issued by Executive Engineer, CD-IV on 15.06.2015. As per Section 30.2 of CPWD Works Manual 2014, final payment should be recorded within one month of the completion of work. Final payments for works shall be made as mentioned below:-

- (i) If the tendered value of work is upto Rs. 45 lacs : 2 months
- (ii) If the tendered value of work is more than 45 lacs and upto Rs. 2.5. Crore : 3 months
- (iii) If the tendered value of work exceeds 2.5. crores : 6 months

Present status of payment along-with status of release of Performance Security amounting to Rs.6,00,000/- (submitted vide FDR No.656331 dated **14.02.2013** from Bank of Baroda, Jheel, Khuranja, Delhi), Security Deposit etc. has also not furnished to audit. Reasons for acceptance of FDR issued by the Bank prior to award of contract has also not been furnished.

Hence, necessary action with regard to finalization of bill may be taken as per the Section 30.2 of CPWD Manual under intimation to audit.

*Suhra*

Subject :-

**Foreclosure of work after incurring expenditure of Rs. 1,00,70,635/-**  
(Audit Memo No. 13 dated 29.08.16)

Name of the Work	CC Retaining Wall along S.M. Bund and Brick masonry boundary wall around DDA flats at Shastri Park in Gandhi Nagar constituency AC-61.
Agreement No	EE-IV/4(16)/2013-14
Name of the Contractor	M/s Aditya Pratap Singh,
Estimated Cost	Rs. 1,17,83,027/-.
Tendered Cost	Rs. 1,13,96,011/- (3.28% below)
Date of Start	23.09.13
Stipulated Date of Completion	20.01.14
Date of foreclose	13.06.14

As per Section 15.1 (2) of CPWD Manual 2014, before approval of NIT, following are desirable:-

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

The work was awarded to M/s Aditya Pratap Singh with the above mentioned details. But, as per note dated 07.07.14 of AE IV recorded on the work file, it has been mentioned that three sides along-with their sub sides have been constructed by this contractor. One side which pertains to PWD has not been constructed. PWD desired to construct the same at their own cost. Further, letter dated 25.11.14 was also addressed to Superintendent Engineer, FC-I vide which EOT permission was sought from the competent authority i.e. SE of the Division upto 13.06.14 i.e. date of foreclose of work. It has been mentioned in the said letter that the matter was taken up with PWD by area MLA and later on it was decided on 11.06.2014 that this side wall shall be constructed by PWD. The work was delayed owing to the fact that availability of clear site, funds and approval of building plans from local bodies (in the instant case PWD), availability of structural drawings for the foundations and lay out plan for all services have not been ascertained prior to commencement of work which is mandatory vide Section 15.1(2) of CPWD Manual 2014 referred to above.

From the above, audit is of the view that following documents should be placed in the work file:-

- a) Copy of decision taken by PWD to construct the 4<sup>th</sup> side of wall at their own cost;
- b) Copy of agreement made between both Contractor and the Division;
- c) Copy of EoT granted by the Superintendent Engineer in pursuance of Division letter dated 25.11.14.

In view of above, the expenditure of Rs. **1,00,70,635/-** on above work resulted into in fructuous expenditure, as no detail regarding construction of 4<sup>th</sup> side of wall is available in the file which defeat the purpose of security to residents of colony. Hence matter may be got regularized with Chief Engineer/HOD under intimation to audit.

*Susha*

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

(Audit Memo No.-16

Dated: - 29.08.16 )

1. 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.
2. 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.
3. 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.
4. But, during test check of File No.EE-CD-IV/ACs/LabourCess/2014-15 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.	Dated	Amount	Letter No. and Date
1.	10/13 to 12/13	330668	31.03.15	Rs.24,20,309/-	123 Dt.09.04.15
2.	01/14 to 12/14	330664	31.03.15	Rs.65,97,902 /-	124 Dt.09.04.15
3.	01/15 to 09/15	503406	05.10.15	Rs.44,97,794 /-	2584 Dt.05.10.15
4.	10/15 to 01/16	503416	31.03.16	Rs.12,24,693 /-	6051 Dt.31.03.16
5.	04/16 to 07/16	503425	08.08.16	Rs.11,56,688/-	4574 Dt.08.08.16

5. Status of Labour Cess deducted and deposited to the Board for the period 4/13 to 9/13 has not been provided.

From the above, it has been observed that Labour Cess has not been deposited with the competent authority within prescribed period of 30 days which is against the instructions cited above. Hence, Labour Cess is required to be deposited to the concerned authorities timely. Further, necessary steps for registration with concerned District Registering Officer of the Labour Department, as per Section 7 of the main ACT may also be taken under intimation to audit.

*Sinha*

Para No 36

**Subject :- Irregularities noticed in work Rescinded during audit period.**

During test check of work files, it has been observed that the following two works have been awarded to M/s HCK Constructions with the following details:-

Name of the Work	Removal of Obstructions and floating materials from Bund Drain No. 1 between RD 0m to 1650 m	Removal of Obstructions and floating materials from Bund Drain No. 1 between RD 1650m to 3450m
Agreement No	EE-IVAgd.(43)/2015-16	EE-IVAgd.(44)/2015-16
Name of the Contractor	M/s HCK Constructions	M/s HCK Constructions
Estimated Cost	Rs. 12,22,192/-	Rs. 12,22,192/-
Tendered Cost	Rs.7,94,425/- (35% below)	Rs.7,94,425/- (35% below)
Date of Start	10.12.15	10.12.15
Stipulated Date of Completion	09.06.16	09.06.16
Date of Rescinded	07.04.16	07.04.16

The above two works were awarded to M/s HCK Constructions vide order dated 08.12.2015. Performance Securities amounting to Rs.40,000/- have also been submitted by the Contractor in the form of FDR NO. 0515094 & 0515093 dated 01.12.2015. The following shortcomings have been noticed:-

- As per entry made in Register for Site No. 161 (P-20) & Register No. 162 (P-20), JE has recorded that site is handed over to Contractor for execution of work. The signatures have been appended without mentioning date which is irregular. Clear date for handing over site to the Contractor should be mentioned;
- The work was actually started w.e.f. 05/01/2016 as per certificate furnished by the Concerned JE after gap of almost 25 days which is irregular;
- EE, Division No. 4 reiterated time and again to the Contractor to furnish time progress Chart for each milestone of the balance work and get it approved from the Department. But, no documentary proof is available in the file showing that progress chart was furnished by the Contractor. In this regard Show Cause Notice was also served to Contractor vide letter dated 08.02.2016.
- The work was rescinded vide EE Order dated 11.02.2016 with the stipulation that Earnest Money and Performance Guarantee standings absolutely forfeited to the Government. The contractor vide letter dated 12.02.2016 requested to EE to give him another chance as the work could not be completed due to some unavoidable circumstances. Accordingly, EE agreed with the recommendations made by concerned AE for revoking the order dated 11.02.2016 vide which the work was rescinded.
- As per JE letter dated 16.03.2016 addressed to the concerned AE-II, the contractor has not carted the disilted material/garbage to EDMC. Thereby no space was left along the drain to keep the other disilted material/garbage as drain is full of garbage/obstruction for which residents also complaining of bad smell. Instead of taking action against the Contractor, the Division had made payment towards first RA Bill amounting to Rs. 90,746/- in work Agmt. No. 43 and Rs. 69808 in Work Agmt. No. 44 on 17.03.2016 which is irregular;

Sinha



- (21) ~~20~~
- f) The work was again ordered to be rescinded vide orders of EE dated 07.04.16 Although Concerned JE time and again brought to the notice of higher authority regarding non cooperation by the Contractor yet the payments towards second and final RA Bill amounting to Rs. 2,32,991/- in work Agmt. No. 43 and Rs. 2,30,729/- in Work Agmt. No. 44 on 17.03.2016 have been made on 26.05.16 which is irregular;
- g) As per note dated 22/07/16 recorded by the EE that Performance Security amounting to Rs. 40,000/- in both the cases are required to be forfeited. Further, as per order dated 07.04.16, Earnest Money amounting to Rs. 24,444/- in each case was also required to be forfeited. But, no documentary proof is available in the file which show compliance of order made by EE
- h) As per one of the Conditions made in Schedule F, Clause 5 of NIT, that 1% of Tendered Amount is to be withheld in case of non achievement of milestone. But, as per record provided, it has been observed that payments towards second and final RA Bill amounting to Rs. 2,32,991/- in work Agmt. No. 43 and Rs. 2,30,729/- in Work Agmt. No. 44 on 17.03.2016 have been made even though work was not satisfactory and the amount equivalent to 1% of tendered value i.e. 12,222/- in each case was required to be withheld (Tendered Amount Rs. 12,22,192/), but the amount has not been withheld which is irregular.

Hence, necessary action as per above observations may be taken under intimation to audit.



Page No 37

20/11

(Audit Memo No. 12 Dated 12/07/2016)

PARA NO. 8

**Subject :- Regarding hiring of vehicles.**

**(Audit Memo No. 10 dated 23.08.16)**

During test check of file regarding hiring of one Non AC vehicle, it has been observed that one Non AC vehicle was hired by issue of Work Order under the following headings:-

Name of the Work: AR& M Drains.

Sub Work : Hiring of Non AC Inspection vehicle for official use for the period of 6 months (EE CD IV)

The Executive Engineer/CD-IV floated tender for hiring of 1 NON AC Inspection vehicle and contract was awarded to M/s Girish Chandra Chaturvedi vide letter dated 05.01.2016 at a cost of Rs. 1,99,000 for a period of six months. As per Office Memorandum issued by the Finance Department vide No. F.8/3/2010-AC/usfa/41-44, delegation of Finance Powers have been revised w.e.f. 01.04.2015 with the stipulation that HOD/Administrative Secretary can hire vehicle subject to condition that prior approval for no. of vehicles to be hired should be obtained from Finance Department. In the instant case, vehicle is hired with the approval of Executive Engineer only under the capacity of Head of Office.

Hence, prior approval from Finance Department before hiring of vehicles should be taken as per the instructions cited above.

*[Handwritten Signature]*

PARA NO. 9

Para No 38

19 13

Subject: Non Production of Records.

(Audit Memo. No.29 Dated: 02.09.16)

The following records have not been produced before audit for the audit period:-

1. LTC Register
2. Medical Reimbursement Register
3. Register of Dead Stock/unserviceable items
4. T&P Register
5. Overtime Allowance Register
6. MAS Registers (2013-14 & 2014-15)
7. Record related to Casual Labours
8. Livery Register
9. Service Postage Stamp Account Register and record
10. Property Register
11. Record Related to Sub Divisions.
12. Contingent Register
13. Purchase Files
14. Contract Files of various outsourced staff
15. Condemnation files/record
16. GPF Register of Class-IV employees, Broadsheet & Index Register
17. Canteen Records
18. Reply to Old outstanding Paras.
19. Records related to vehicles maintained by the Division.
20. Verification of remittance sent to PAO vide letter dated 23/08/16.

The above record may be shown before the next audit.

*Susha*

(S. USHA)  
INSPECTING AUDIT OFFICER  
AUDIT PARTY NO. X

TAN NO. 1

18

(Audit Memo No. 3 dated 22.08.16)

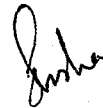
Subject: Cash Security/Fidelity Bond of Cashier/Store Keeper.

As per Rule 275 of G.F.R. 2005, every Government Servant, whether Gazetted or Non Gazetted, who is entrusted with the custody of cash or stores shall required to furnish security.

Further as per Rule 275 (3) of GFR 2005 – In case where the said security is furnished in the Form of Cash, the Security Bond should be executed in Form- GFR-30 and, in case where the said security is furnished in form of fidelity bond, the security bond should be in Form-GFR-31.

The Cash Security/Fidelity Bond in respect of Cashier/Store Keeper has not been maintained by the Division..

Hence, necessary action as per above observations may be taken under intimation to audit.



TAN NO. 2

Subject :- VARIATION BETWEEN ESTIMATED COST AND TENDERED AMOUNT.  
(Audit Memo No. 19 dated 30.08.16)

During test check of accounts of the Division for the audit period, Agreement Register has been scrutinized and it has been noticed that there is a variation of Estimated Cost and Tendered Amount. Some of the instances are illustrated below:-

S.NO.	YEAR	AGREEMENT NO.	ESTIMATED COST	TENDERED COST	VARIATION % (BELOW)
1	2013-14	1	32970029	23109151	29.91
2	2013-14	2	3262931	2511680	23.02
3	2013-14	4	4145848	2523306	39.14
4	2013-14	7	3968408	2664206	32.86
5	2013-14	8	2157892	1479800	31.42
6	2013-14	15	7490242	5086315	32.09
7	2013-14	17	3959935	2757100	30.38
8	2013-14	37	1073659	665668	38
9	2013-14	39	1233352	486900	60.52
10	2013-14	47	681153	360000	47.15
11	2013-14	63	405730	158351	60.97
12	2013-14	159	762783	499800	34.38
13	2013-14	165	3189948	1469362	53.94
14	2014-15	7	461052	190800	58.62
15	2014-15	8	1212420	576000	52.49
16	2014-15	9	1401540	570000	53.33
17	2014-15	11	5524509	3784171	31.5
18	2014-15	14	2652781	1698524	35.97
19	2014-15	26	148200	150000	1.21 (above)
20	2014-15	29	7696724	4688092	39.09
21	2014-15	31	3058967	2031790	33.58
22	2014-15	37	4156919	2869680	38.97
23	2014-15	45	4288055	2571547	40.03
24	2014-15	48	2945524	1767609	39.99
25	2014-15	49	1449863	782926	46
26	2015-16	1	757690	520609	31.29
27	2015-16	3	1141916	730826	36
28	2015-16	5	1764964	1030682	42
29	2015-16	6	784490	556596	29.05
30	2015-16	8	1624000	974400	40

The estimates of works are prepared by the technical experts Engineers on the basis of prevalent DSR and depending upon the prevailing market rates, but still it has been observed that the tenders have been received and accepted quoting the rates much below the estimated cost. Moreover, today the rates of every commodity are rising spirally, yet the tenders have been accepted much below the estimated rates. Such type of the unreasonable variations can be attributed to either wrong assessment of the quantity of items or sketchy estimates prepared in an unprofessional manners.

Necessary action as per above observations may be intimated to audit.

*[Signature]*

TAN NO. 3

(Audit Memo No. 23 dated 31.08.16)

16 7

**Sub.:- Execution of work without calling Tenders during audit period.**

As per Section 14.1 (1) of the CPWD Manual –normally tenders should be called for all works costing more than Rs. 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 the work so demands, or where it is more expedient to do so, works may be awarded without call of tenders, after approval of the competent authority.

During the test check of Work Order Register for the audit period, it has been observed that the Division had violated the above provisions and executed works without calling tenders. Some of the instances are given below:-

S.N O.	Work Order No.	Name of the Work	Name of the Contractor	Expenditure (in Rs.)
1	EE-IV/W.O./1/2013-14	Development of Street No.6,7,16 and their links of Gautam Puri in Ghonda, AC/66	M/s Raj Kumar Singh	11,84,077/-
2	EE-IV/W.O./2/2013-14	Development of Street No.1,7 (near Mahavir Temple) Chotti Masjid Wali.	M/s Raj Kumar Singh	11,68,980/-
3	EE-IV/W.O./5/2014-15	Repair of Pitching on city side slopes of LF Bund between RD 2850m and RD 3800m	M/s Ajay Constructions Co.	3,98,210/-
4	EE-IV/W.O./9/2014-15	Disilting/deepening of Balancing reservoir at LF Bund Store (Sonia Vihar)	M/s Ajay Constructions Co.	3,57,400/-
5	EE-IV/W.O./6/2015-16	Construction of Boundary Wall along right side of Escape Drain No. 1 between 2000m to RD 2200m.	M/s SKJ Sons	9,41,352/-
6	EE-IV/W.O./13/2015-16	AR & MO Drains Sub Work: Deployment of Security Guards.	M/s Risala Sentinals Pvt. Limited	14,88,840/-

Necessary action as per above observations may be taken under intimation to audit and Work Order should be executed only when the circumstances so warrant under Section 14.1 of CPWD Manual.

*[Handwritten Signature]*

**Subject:-Inclusion of Aadhar (Unique Identification) number in Service Book of Government Servants and non verification of Service from concerned PAO.**

**(Audit Memo No. 25 dated 01.09.16)**

On perusal of Service Book of staff of **O/o Executive Engineer (CD-IV), L.M.Bund Shastri Nagar Delhi-110031**, it has been found that entry of Aadhaar Number has not been made in the Service Book of staff (some example cited in table below) as per instructions circulated by the Pr. Secretary (Finance), Finance Department, Govt. of NCT of Delhi vide No.F.3(03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015. It has further been advised that detail of Aadhaar Number of employee in pension papers of the retirees should invariably made so as to enable the Pay & Accounts Office to mention the details of Aadhaar number in Pension Payment Orders.

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 certificate be issued in the prescribed form to the official/teacher concerned. The said certificate has not been found pasted in the Service Book of following officials (regular/work charged staff) after verification of service from the concerned PAO. Some cases are illustrated as under:-

S.No.	Name of Officer/Official	Designation	D.O.B.	D.o.App.	D.o.R.
1	Sh. Pooran Singh	A.E.	25.05.57	01.05.81	31.05.17
2	Sh. S.K. Saxena	A.E.	15.08.57	06.06.81	31.08.17
3	Sh. S.M. Akhtar	A.E.	10.02.57	12.11.79	28.02.17
4	Sh. Devender Sharma	A.E.	05.12.59	14.07.81	31.12.19
5	Sh. Braham Singh	ASW	15.09.56	19.02.81	30.09.16

**Work Charged Staff**

S.No.	Name	Designation	D.O.B	D.o.App.	D.o.R.
1	Sh. Braj Pal	Work Asstt.	01.06.1961	01.06.1989	31.05.2021
2	Sh. Shyam Singh Yadav	Work Asstt.	05.01.1961	01.05.1985	31.01.1921
3	Sh. Satya Pal	Work Asstt.	28.09.1957	01.06.1989	30.09.1917
4	Sh. Yash Pal Malhotra	Typist	02.05.1965	01.06.1989	31.05.1925
5	Sh. Lakhan Singh	Mate	01.12.1958	01.03.1980	31.11.1918

All other similar cases may also be reviewed on the basis of same analogy and action should be taken under intimation to audit.

*[Handwritten Signature]*

**Subject:- Improper maintenance of Pay Bill Registers.**

(Audit Memo No. 26 dated 01.09.2016)

During the test check of the PBRs maintained by the O/o Executive Engineer (CD-IV), L.M. Bund Shastri Nagar Delhi-110031 for the Audit period 2013-14 to 2015-16 in respect of regular as well as Work Charged Staff, following irregularities have been noticed:-

1. The mandatory page counting certificate is not recorded in the PBR's on the first page which is also required to be countersigned by the DDO concerned.
2. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR not found completely filled in any of the PBR's. Apart from name, other details like pay (Basic + Grade Pay), details of loan /advances/ refunds, installment No., PAN No. etc. were also not found completely filled.
3. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc. Also information about the employees who have been transferred out of the unit have not been recorded in the PBR and if recorded, not signed by the Competent Authority. Copy of LPC is also required to be appended with the respective page in the PBR.
4. Monthly entries of Pay and allowances entered in the PBRs have not been signed by DDO.
5. GAR-18, Abstract of Pay bill is not prepared.
6. Total of each column is also required to be entered on the last line of each page (at the bottom) which help in calculation of Income Tax of the respective year.
7. Several cutting/over-writing made in the PBR which is required to be attested by the DDO concerned.
8. PBRs maintained for the Work Charged staff is written only upto 31.12.2015. The same is required to be completed and should be written month-wise.

Hence, necessary action as per above observations may be taken under intimation to audit.





Subject: Discrepancies in Material at Site (MAS) Register.

(Audit Memo No. 28 dated 02.09.16)

During scrutiny of MAS Register maintained by the Division for the period 2015-16, the following shortcomings have been noticed:-

1. Rule 192(1) and 192(2) of GFR 2005 stipulates that physical verification of fixed assets (Non-Consumable items) and verification of 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 records, it has been observed that no physical verification of items mentioned in MAS Register were undertaken by the Division.
2. It has further been observed that balance of certain items have not been correctly taken out in the Register as per the following details:-

**VIM (P-7)**

a) In hand as on 19.10.15	:	26
Issued	:	02
Balance	:	24 but taken as 22.

**DUSTER (P-12)**

b) In hand as on 22.06.15	:	02
Received on 10.07.15	:	06
Balance	:	08 but taken as 6

3. Items should be issued by taking indent from the users. Reference No. of Indent should also be recorded in the Stock Register.

Hence, necessary action as per above observations may be taken under intimation to audit

*Sharma*

TAN NO. 7

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

(12)

(Audit Memo No. 15 dated 29.08.16)

Para 22.1.2 of CPWD manual envisages that PG/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/ Performance Guarantee register it has been observed that the following FDR's have neither been refunded to contractors as per rules nor have been renewed :-

S.No. of register	Date of Receipt in Division	Amount
37	18.09.14	Rs. 1,02,2000/-
49	18.10.14	Rs. 3,20,000/-
112	03.01.15	Rs 92,000/-
119	07.01.15	Rs. 18,600/-
120	07.01.15	Rs. 1,84,145/-
121	07.01.15	Rs. 37,282/-
124	09.01.15	Rs. 84,910/ +58,790/-
125	12.01.15	Rs84,910/-
127	28.02.15	Rs.31000/+3,000/-
178	17.04.15	Rs. 57,558/-
195	08.06.15	Rs. 39,500/-
196	08.06.15	Rs. 45,000/-
206	30.06.15	Rs. 86,000/-
207	30.06.15	Rs. 56,000/-
221	21.09.15	Rs. 66,800/+71,000/-
222	21.09.15	Rs. 1,13,300/-
224	22.09.15	Rs. 1,11,000/+1000/-
228	12.10.15	Rs. 18,000/-
229	15.10.15	Rs. 24,500/-
230	15.10.15	Rs. 24,500/-
239	07.11.15	Rs. 79,000/+86,300
245	16.11.15	Rs. 39,000/-
246	16.11.15	Rs. 2,53,000/-

*Sinha*

S.No. of register	Date of Receipt in Division	Amount
249	18.11.15	Rs.9,00,000/-
252	21.11.15	Rs. 10,000/
254	21.11.15	Rs.25,000 /-
255	24.11.15	Rs. 45,000/
256	24.11.15	Rs.60,000 /-
257	24.11.15	Rs.35,000 /-
258	28.11.15	Rs.2,75,820 /-
259	01.12.15	Rs.40,000 /-
260	01.12.15	Rs.40,000 /-
270	28.12.15	Rs.2,04,600 /
272	28.12.15	Rs.25,000+1,55,000 /+25000/-
273	28.12.15	Rs.34,200 /-

Note: Date of issue & expiry date of FDR is not mentioned in the Register.

Necessary action as per above observations with regard to renew or refund of Performance Guarantee in the form of FDRs, as listed above, may be taken under intimation to audit.

*Susha*

(S. USHA)  
INSPECTING AUDIT OFFICER  
AUDIT PARTY NO. X

①  
⑩

**DIRECTORATE OF AUDIT :GOVT. OF NCT OF DELHI  
DELHI SECRETARIAT: NEW DELHI – 110002**

**General**

The general condition of accounts O/o The Executive Engineer, Division No. 4, Shastri Nagar, Delhi for the period from year 2013-2016 were found to be satisfactory subject to the remarks made in the inspection report. The inspection report for the year 2013-16 has been prepared on the basis of information furnished and records made available by the audited unit. The office of the Directorate of Audit, New Delhi disclaims any responsibility for any mis-information and non-information on the part of the auditee unit.



**(S. USHA)  
INSPECTING AUDIT OFFICER  
AUDIT PARTY NO. X**

**Acknowledgment**

Seen and discussed all the remarks, audit memos, old outstanding paras & draft report pertaining to the internal audit of Accounts for the F.Y. 2013-14, 2014-15 and 2015-16. It is further to ensure you that reply of outstanding paras will be sent to Dte. Of Audit in due course.



Executive Engineer  
Civil Division-IV  
(Irr. & Flood Control Deptt.)  
Govt. of Delhi, Delhi

## PART- II CURRENT AUDIT REPORT

9

Para No. 01(Audit Memo No. 07 dated 14.05.2019)

Sub: Inadmissible payment of Rs. 19.53 Lakhs in violation of conditions of the contract

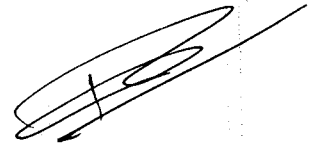
As per office memorandum No. DG/MAN/259 dated 28.10.12 and section 24.1(2) of CPWD Manual, the completion cost of any agreement for maintenance work including cost of up-gradation, aesthetic, special repair, addition, alteration shall not exceed 1.25 times of the tendered amount.

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

(Amount in LacsRs.)

S.No.	Name of work	Tendered cost	1.25 time of tendered cost	Actual payment made	Inadmissible payment
1.	Improvement of street Pavements with the side drains gali no. 24,18 raising of main gali, gali no 14 and link gali of D Block, Harsh vihar near AmbedkarChaupal	20.31	25.38	32.90	7.52
2.	Repair of damage road and Pulia in all street of Assembly constituency Karawal Nagar(Agreement No. 28/16-17)	21.50	26.88	33.04	6.16
3.	Improvement of Masjid WaliGali in Mandoli village near SewaDham Road in Gokulpur(12/17-18)	6.41	8.01	11.55	3.54
4.	Improvement of ParjapatiChaupal in Saboliextn at SewaDham Road in gokulpur AC(11/17-18)	5.89	7.36	9.67	2.31
	Total				19.53

The payment of Rs. 19.53 Lakh as pointed out above is over and above 1.25 times of the tendered amount which may be got regularized from the competent authority concerned under intimation to audit.



**Para No. 02 (Audit Memo No. 14 dated 15.05.2019)**  
**Sub :- Irregular execution of work**

8

Section 14.1(1) of CPWD Manual 2014 stipulates that normally tenders should be called for all works costing more than Rs. 50,000/- In case the work is to be awarded expeditiously, the prescribed period of notice may be reduced in urgent cases, or when the interest of the work so demands or where it is more expedient to do so, work may be allowed without call of tenders after approval of the competent authority as per powers delegated in appendix-I

As per the Appendix-I, the Chief Engineer, under his own authority may award the work without calling of tenders upto Rs. 35 lakh, with prior approval of ADG upto Rs. 125 lakh and with prior approval of DG-up to Rs. 225 lakh.

During the course of test audit of CD-IV it was observed that the work of construction of boundry wall on right bank & left bank between RD 10700m to RD 11270m/RD 10330m respectively at Trunk Drain No. 01 (agreement number 17/2016-17) whose AA&ES was accorded by the Chief Engineer for Rs. 401.00 lakh in Jan 2016. The Division awarded this work at a tendered cost of Rs. 180.83 lakh against the Estimate cost of Rs.293.46 lakh with the SDOS & SDOC was 18.05.16 and 13.11.16. The work was actually completed on 30.05.17.

During the execution of work, the work of laying a layer of Bitumen mastic wearing course on approach road to connect Gokalpur to Wazirabad road and DMRC Metro Station (Gokalpur) with approximate cost of Rs. 75.00 lakh was also executed on the direction of area MLA. Total expenditure on this additional work was Rs. 74.35 lakh. The additional work was beyond the scope of original work. Audit observed that approval of the competent authority was not obtained as per financial powers delegated in the CPWD Manual which is required to be obtained under intimation to audit.

**Para No.03(Ref. Audit Memo No. 13 dated 15.05.2019)**  
**Sub :- Non revalidation of FDR/Bank Guarantees**

During the course of audit of Valuable Register maintained in Flood Division No. IV it has been observed that the validity of a number of FDR/Bank Guarantees, submitted by contractors, has already been expired. these may either be refunded to the concerned firms if the purpose of taking the PG has been fulfilled otherwise these may be revalidated under intimation to audit.

S.No.	Sl. No of valuable Register	Name of agency	Details of Valeable FDR/BG	Amount of Valuable FDR/BG	Date of expiry of validity of FDR/BG
1.	123	Bhim Singh Nimesh	585162 304741	710000 451572	07.05.17 23.11.16
2.	202	B.S.Engineers	35989158973	10000	08.08.17
3.	297	Rahul construction	580967	173500	28.10.17
4.	278	B.S. Engineers	35287526638	24445	08.10.16
5.	207	Sanjeev Enterprises	5854089	30000	09.08.17
6.	269	Rahul Construction	580895	56600	05.10.17

**Para No. 04(Ref. Audit Memo No. 12 dated 15.05.19)**  
**Sub: Short recovery of License Fee of Rs. 4290/-**

As per Order No.No. 18011/2/2015-Pol.III dated 19.07.2017 rates of license fee of Residential Accommodation were revised w.e.f. 01.07.2017 in respect of departments like Delhi Police, Directorate of Training and Tech. Education, Hospital, Dte. Of Social Welfare, PWD Enquiry Office and other departments, which have departmental pool accommodation at their disposal were also required to follow and execute aforesaid revised rates of license fee at their own level and ensure that the latest license fee payable by the allottees is levied and collected as per the above order. During the course of audit and scrutiny of records, it has been observed that license fee rates are not being recovered at the revised rates in respect of below mentioned officers / officials amounting to Rs. 4290/- which may be got recovered from them after due verification under intimation to audit.

Name of Officer/ official	Type of Quarter allotted	License fee recovered by the deptt.	Period	License fee to be recovered (as per revised rates)	Difference	Recovery to be made
Sh. Devenderkumar, Assistant	II	245	01.07.17 to 30.04.19	310	65	65X22=1430
Sh. Rajender Singh Driver	II	245	01.07.17 to 30.04.19	310	65	65X22=1430
Sh. JaganNath, Beldar	II	245	01.07.17 to 30.04.19	310	65	65X22=1430
<b>TOTAL RECOVERY TO BE MADE</b>						<b>Rs. 4290</b>

**Para No. 05 (Ref. Audit Memo No. 3 dated 10.05.19)**  
**Sub: Heavy outstanding balances under deposits**

During test check of monthly account of Ex. Engineer, FCD-IV for the month of March, 2019, it was observed that an amount of Rs. 3047.32lacs was lying outstanding under the head "Public Works Deposits" as detailed below:-

Classes of deposits	Amount as on 31.03.2019
Civil Deposits - Security Deposits (Part II)	28477760
Civil Deposits - Public Work Deposits (Part III)	241349965
Civil Deposits - Other Deposits	34904415
<b>Total outstanding as on 31.03.2019</b>	<b>304732140</b>

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

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**Para No. 06 (Ref. Audit Memo No. 08 dated 14.05.2019)**

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

As per Para 29.2.1 of CPWD Manual provides that final payment of the works should be made within 06 months of completion of work. Test check of the progress Report of work revealed that final payment of some of the work have not been made till date even after the lapse of considerable period in the following cases. These may be finalized at the earliest under intimation to audit.

Sr. No.	Name of work	Name of Contractor	Tendered cost of work (in Lakh)	Date of completion	Date of final payment
1.	Renovation of existing structure at DM East Boat Club at Bela Road Delhi 54 (Agreement number 96/17-18)	Jai Mata Construction	31.36	01.11.18	Final payment still not made
2.	Construction of Boundry wall on right side between RD 16695m to RD 11585m and RD 12114m to 12215m of TD NO. 01 (agreement no 29/17-18)	RadheyShyam Sharma	40.73	17.11.17	Final payment still not made
3.	Construction of boundry wall on left side between RD 10800m to RD 10880 m RD 11740m to RD 11861m of TD No. 01 (Agreement number 30/17-18)	RadheyShyam Sharma	39.14	20.11.17	Final payment still not made

  
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**PART-III TEST AUDIT NOTES**

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**TAN 01 (Ref. Audit Memo No.02 dated 08.05.2019)**

**Subject:- Improper maintenance of Service Books.**

During the test check of Service Books, the following shortcomings have been observed :

**(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.

**(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 and fresh photograph should be appended and attested after every ten years. But this has not been followed in most of the cases.

**(3) Home Town**

As per SR 199, GIO (9), the declaration of home town submitted by the official under LTC Scheme is to be kept in Service Book. And this entry should be attested by Head of office. But this has not been followed in most of the cases.


**(4) Verification and communication of qualifying service after 18 years of service or 5 years before retirement :**

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/teacher concerned. The said certificate has not been found pasted in the Service Book of following teachers/officials after verification of service from the concerned PAO. Some cases are illustrated as under:-

**Details of some of Staff whose retirement is within 5 years**

S. NO.	NAME OF THE OFFICER / OFFICIAL	DATE OF RETIREMENT
1	Sh. GirishKumarJE	28.02.2024
2.	Sh. Y.K. Tyagi,AE	31.12.2020
3	Sh. MukeshKumar,JE(CIVIL)	30.04.2023
4.	Sh. V.K. Sisodia,JE	31.07.2024
5.	Sh. Vijay Singh,JE	30.04.2024
6.	Sh. Raj Singh,JE	30.09.2022

The above discrepancies may be removed under intimation to audit.



**TAN 02 (Ref Audit Memo No. 11 dated 15.05.2019)**

**Sub: Non-adherence of the provision of CPWD Manual.**

Test check of the records relating to works revealed that the following provision of CPWD Manual are not being adhered which may be strictly adhered in future works:

**1. Hindrance Register**

Para 29.7 of CPWD Manual provides that each hindrance entered in the Hindrance Register should be authenticated by the Executive Engineer and S.E. should review the Hindrance Register whenever he visit the site of work. Proforma for the Hindrance Register shall be as per the annexure of the Manual. Hindrance register is not being maintained by the Division whereas a proforma of hindrance have been maintained and placed in the concerned file. Test check of the hindrance proforma, the following shortcomings have been noticed:

1. Entries of the hindrances written by J.E. / A.E. are not authenticated by Executive Engineer.
2. Hindrance is not reviewed by S.E. during the site visits.

It has been observed in the test check of works that almost all the works were completed after the stipulated date of completion. For the delayed period of completion, extension of time was granted by the competent authority, after completion of the work, considering the hindrances faced during the execution of work. As Hindrance Register maintained at site of work is the key document for considering EOT, it should be maintained strictly as per the provisions of Manual.

**2. Inspection Register**

Para 5.2.2 of the CPWD Manual provides that all the officers shall ensure issue of inspection notes / instructions after their inspections. The inspection notes are required to be pasted in the Inspection Register. The stages of inspection of works by E.E. / S.E. are given in the para 25.2(2). The Inspection notes of the officers must be available on record before passing the bills.

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

**3. Samples of the mandatory tests not collected by Executive Engineer**

All the samples for mandatory tests are being collected by the J.E. / A.E.s whereas as per Para 7.10.2 of CPWD Works Manual samples for the 10% mandatory tests should be collected by the Executive Engineer.

**TAN 03(Ref. Audit Memo No. 04 dated 10.05.19)****Sub: Unfruitful Expenditure of Rs. 557665/- due to fore-closure of work.**

The CPWD Manual vide section 15.1(2) stipulates that before approval of NIT it is desirable to have availability of clear site, funds and approval of building plans from local bodies. During the test check of files of agreement of CD-IV, it was observed that the division has awarded a work of "Disposal of excavated earth/malba/garbage lying between RD 10330m and RD 9730 m of Trunk Drain No. 01 to EDMC Ghazipur Sanitary land fill at the tendered cost of Rs. 1726554/- which was 39.09% below the estimated cost of Rs. 2834599/- put to tender with the stipulated date of start and completion of 23.06.17 and 19.12.2017 respectively to Sh. Mange Ram vide agreement number 57/2017-18.

The Contractor was paid in 2 running bills with a total payment of Rs. 557665/- thereafter on his request the work was fore-closed as per clause number 13 of the agreement wef 19.12.17. The audit is of the opinion that awarding of above work is without ensuring the availability of clear site as envisaged as per CPWD Manual. The Executive Engineer is requested to ensure the clear site before calling the tender.

**TAN 04 (Ref. Audit Memo No. 06 dated 14.05.2019)****Sub: Unrealistic Estimates.**

During the test check of records of Division -IV, for the period 2016-17 to 2018-19, it has been noticed that there are huge variation between the estimates and the tendered amount. A few instances are as under:

Sr. No.	Agreement No.	Name of work	Estimated Amount (In Rs.)	Tendered Amount (In Rs.)	Variation in %age
1.	41/17-18	Cartage of desilting excavated earth malba/silt and other hygienic deposited etc	2461892	1342962	45.45
2.	76/17-18	Providing and laying of RCC culverts of karawal Nagar Drain between RD 0m to RD 1700m	4026910	2033187	49.51
3.	139/17-18	Annual maintenance of Balancing reservoir at RD 0m of L.F.Bund for a period of twelve month	1187412	575301	51.55
4.	11/18-19	Improvement of streets and drains of P-Block SC/ST Colony at Shiv Vihar Phase-Iv Mustfabad AC-69	8486420	4922972	41.99
5.	137/18-19	Development of street pavement & side drain at A-Block East Kamal Vihar in Mustfabad AC 69	2688609	1556705	42.10

The estimates of works are prepared by the Technically experts Engineers on the basis of prevalent D.S.R. and depending upon the prevailing Market rates, but still it has been observed that tenders have been received & accepted quoting the rates much below the estimated cost. The above details of work awarded above / below the estimated cost shows that estimates were

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prepared casually & no proper attention was given to make estimates more realistic basis. Care may be taken in future to prepare the estimates on realistic basis.

**TAN 05 (Ref. Memo No. 05 dated 15.05.19)**

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

Test check of progress reports revealed that progress of some of the works is very slow and missed the stipulated date of completion by 15 to 23 months. Details of some of the works are given below for reference:-

S. No.	Name of the work with agreement number	Name of the contractor / Tendered cost (in lacs)	Stipulated date of start	Stipulated date of completion	Actual Date of Completion	Delay in Months
1	Construction of Four Lane Bridge at RD 12230m and construction of Double lane bridge at RD 12687 and RD 11110m at Trunk Drain No. 01, 143/2016-17	M/s R.S. Sharma 775.42	16.02.17	15.02.18	Still in progress	15
2	Demolition and construction of four lane bridge at RD 1700m, single lane bridge at RD 600m and RD 1600m of Karawal Nagar, Drain. 95/2016-17	M/s J.K. Engineers	12.10.16	11.10.17	Still in progress	19
3	Construction of sump and pump house at escape drain no. 1 near RD 400m 18/2016-17	M/s Bhim Singh Nimesh & Sons	17.05.16	11.04.17	28.03.19	23
4.	Improvement of streets & Drains of Block-P at Shiv Vihar Phase -IV Mustfabad AC-69,11/18-19	Sh. Vijay Nimesh	09.05.18	05.10.18	Still in progress	06

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

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**TAN 06(Ref. Memo No. 09 dated 14.05.2019)**  
**Subject:-Improper maintenance of Pay Bill Registers.**

**During the test check of the PBRs maintained by the Office of Executive Engineer, Civil Division-1, Delhi for the audit period 2016-19 the following irregularities have been observed which may be removed under intimation to audit.**

1. The mandatory page counting certificate is not recorded in the PBR's on the first page which is also required to be countersigned by the DDO concerned.
2. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR not found completely filled in any of the PBR's. Apart from name, other details like pay (Basic + Grade Pay), details of loan /advances/ refunds, installment No., PAN No. etc. were also not found completely filled.
3. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc. Also information about the employees who have been transferred out of the unit have not been recorded in the PBR and if recorded, not signed by the Competent Authority. Copy of LPC is also required to be appended with the respective page in the PBR.
4. Monthly entries of Pay and allowances entered in the PBRs have not been signed by DDO.
5. GAR-18, Abstract of Pay bill is not prepared.
6. Several cutting/over-writing made in the PBR which is required to be attested by the DDO concerned.

  
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